

CITY COUNCIL AGENDA

Regular Meeting

December 16, 2024 at 7:00 PM



- 1) **CALL TO ORDER**
- 2) **ROLL CALL**
- 3) **INVOCATION**
- 4) **PLEDGE OF ALLEGIANCE**
- 5) **APPROVAL OF AGENDA** - Items can be added or deleted from the Agenda by City Council action.
- 6) **PUBLIC COMMENT ON AGENDA ITEMS** Persons addressing City 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 three (3) minutes. Comments shall address AGENDA ITEM topics. Public Hearing items should be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Non-Agenda items shall be addressed during the PUBLIC COMMENT-NON-AGENDA ITEMS (Item 14) portion of the meeting agenda.
- 7) **CONSENT AGENDA**
 - A. **City Council Minutes**
Work Session - November 18, 2024
Regular Session - November 18, 2024
 - B. **City Bills**

Purchases 11/15/2024	\$17,032.26
Purchases 11/19/2024	\$791,256.81
Purchases 11/21/2024	\$129,716.70
Purchases 11/22/2024	\$733.18
Purchases 11/27/2024	\$249,053.14
Purchases 11/29/2024	\$184,110.68
Purchases 12/4/2024	\$6,378.66
Purchases 12/6/2024	\$45,737.78
Purchases 12/9/2024	\$239,025.62
Total	\$1,663,044.83
 - C. **2025 CITY COUNCIL MEETING CALENDAR**
 - D. **2025 BOARD AND COMMISSION VACANCIES**
 - E. **PARKS AND RECREATION 5-YEAR MASTER PLAN ADOPTION**
 - F. **TRAFFIC CONTROL ORDER 134 and 135**
 - G. **JULY 1, 2025–JUNE 30, 2031, CAPITAL IMPROVEMENT PROGRAM (CIP) ADOPTION - SCHEDULE A PUBLIC HEARING**
- 8) **PRESENTATIONS AND RECOGNITIONS**
 - A. **OATH OF OFFICE - DEPUTY CLERK**
 - B. **FY2024 ANNUAL FINANCIAL AUDIT**

CITY MANAGER: Derek N. Perry
COUNCIL MEMBERS: Joe Caron, Theresa Chaney-Huggett, Jacob Gates,
Ryan Traver, Ryan Underhill, Scott Wolfersberger
Council Chambers, 323 W Michigan Ave, Marshall, MI 49068

9) INFORMATIONAL ITEMS

- 10) PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION** Persons addressing City 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 three (3) minutes per public hearing.

11) OLD BUSINESS

12) REPORTS AND RECOMMENDATIONS

- A. EAST PROSPECT ST. VACATION REQUEST**
- B. PERSONNEL POLICY MANUAL REVISIONS**
- C. WATER FUND AND WASTEWATER FUND - MINIMUM CASH RESERVE POLICIES**
- D. TREE CITY USA RESOLUTION**
- E. CONSTRUCTION CONTRACT - NE NIA INFRASTRUCTURE**
- F. 100 PAGE STREET/ 500 INDUSTRIAL RD. EXISTING BROWNFIELD PLAN TERMINATION - SET PUBLIC HEARING**
- G. 100 PAGE STREET/ 500 INDUSTRIAL - BROWNFIELD ESTABLISHMENT - SET PUBLIC HEARING**

13) APPOINTMENTS / ELECTIONS

- A. PLANNING COMMISSION APPOINTMENTS**

- 14) PUBLIC COMMENT ON NON-AGENDA ITEMS** Persons addressing City 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 two (2) minutes. Comments shall address NON-AGENDA ITEM topics. Public Hearing items shall be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Agenda items should be addressed during the PUBLIC COMMENT-AGENDA ITEMS (Item 6) portion of the meeting agenda.

15) COUNCIL AND MANAGER COMMUNICATIONS

16) ADJOURNMENT

CITY COUNCIL MINUTES

November 18, 2024
Work Session - 6:00 PM

1) CALL TO ORDER

IN A REGULAR SESSION held on Monday, November 18, 2024 at 6:09 PM in the Training Room of City Hall, 323 West Michigan Ave, Marshall, MI 49068, the Marshall City Council was called to order by Clerk Eubank.

2) ROLL CALL

Roll was called:

Present: Caron, Chaney-Huggett, Gates, Wolfersberger

Also Present: Manager Perry and Clerk Eubank

Absent: Schwartz, Traver, and Underhill

3) PUBLIC COMMENT ON AGENDA ITEMS Persons addressing City 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 three (3) minutes. Comments shall address AGENDA ITEM topics. Public Hearing items should be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Non-Agenda items shall be addressed during the PUBLIC COMMENT-NON-AGENDA ITEMS (Item 14) portion of the meeting agenda.

NONE

4) DISCUSSION ITEMS

A. DOWNTOWN PARKING LOT REVIEW

B. TRAFFIC CONTROL ORDERS

5) PUBLIC COMMENT ON NON-AGENDA ITEMS Persons addressing City 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 two (2) minutes. Comments shall address NON-AGENDA ITEM topics. Public Hearing items shall be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Agenda items should be addressed during the PUBLIC COMMENT-AGENDA ITEMS (Item 6) portion of the meeting agenda.

NONE

6) ADJOURNMENT

The meeting was adjourned at 6:43 pm.

Respectfully submitted by,

Michelle Eubank
City Clerk

CITY COUNCIL MINUTES

November 18, 2024
Regular Meeting - 7:00 PM

1) CALL TO ORDER

IN A REGULAR SESSION held on Monday, November 18, 2024 at 7:00 PM in the Council Chambers of City Hall, 323 West Michigan Ave, Marshall, MI 49068, the Marshall City Council was called to order by Clerk Eubank.

2) ROLL CALL

Roll was called:

Present: Caron, Chaney-Huggett, Gates, Wolfersberger

Also Present: Manager Perry and Clerk Eubank

Absent: Schwartz, Traver, and Underhill

Motion by Caron, supported by Gates to have Wolfersberger serve as the Mayor Pro-Tem for the purposes of this meeting. On a voice vote; **Motion carried.**

Motion by Gates, supported by Chaney-Huggett to excuse members Traver and Underhill. On a voice vote; **Motion carried.**

3) INVOCATION

4) PLEDGE OF ALLEGIANCE

5) APPROVAL OF AGENDA - Items can be added or deleted from the Agenda by City Council action.

Moved by Joe Caron, supported by Jacob Gates to approve the agenda with the addition of item 7G- Special Event Request for Ice, Wine, Beer, and Blues and item 9A- Letter of Resignation. On a voice vote: **Motion carried.**

6) PUBLIC COMMENT ON AGENDA ITEMS

Persons addressing City 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 three (3) minutes. Comments shall address AGENDA ITEM topics. Public Hearing items should be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Non-Agenda items shall be addressed during the PUBLIC COMMENT-NON-AGENDA ITEMS (Item 14) portion of the meeting agenda.

Regis Klingler of Butler Ct, Barry Wayne Adams of W Green St, and Kelly Isaac of N Liberty gave public comment.

7) CONSENT AGENDA

Moved by Joe Caron, supported by Theresa Chaney-Huggett to approve the consent agenda as presented. On a roll call vote:

Ayes: Joe Caron, Theresa Chaney-Huggett, Jacob Gates, Scott Wolfersberger

Nays: None

Abstain: None

Motion carried.

A. City Council Minutes

Regular Session - October 7, 2024

B.	<u>City Bills</u>	
	Purchases 10/4/2024	\$362,399.21
	Purchases 10/7/2024	\$1,050.00
	Purchases 10/8/2024	\$441,861.75
	Purchases 10/11/24	\$1,047,641.78
	September Power Invoice	\$837,412.60
	Purchases 10/15/24	\$499.00
	Purchases 10/18/24	\$184,314.16
	Purchases 10/25/24	\$538,973.53
	Purchases 11/1/24	\$291,426.26
	Purchases 11/8/24	\$275,599.85
	October Power Invoice	\$811,958.45
	TOTAL	\$4,793,136.59

C. FIRST QUARTER FY2025 FINANCIAL REPORT

D. FIRST QUARTER FY2025 INVESTMENT PORTFOLIO

E. FIRST QUARTER FY2025 CASH POSITION REPORT

F. GORDON ELEMENTARY SCHOOL PCO- CHARITABLE GAMING LICENSE

G. ICE, WINE, BEER AND BLUES SPECIAL EVENT REQUEST

8) PRESENTATIONS AND RECOGNITIONS

9) INFORMATIONAL ITEMS

A. LETTER OF RESIGNATION

Moved by Jacob Gates, supported by Joe Caron to accept the resignation of James Schwartz as the Mayor of the City of Marshall effective immediately. On a voice vote: **Motion carried.**

10) PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION Persons addressing City 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 three (3) minutes per public hearing.

A. PARKS AND RECREATION 5-YEAR MASTER PLAN

Wolfersberger opened the Public Hearing on the Parks and Recreation 5 year Master Plan.

Regis Klingler of Butler Ct and Barry Wayne Adams of W Green St spoke during the public comment.

Wolfersberger closed the Public Hearing on the Parks and Recreation 5 year Master Plan.

Moved by Joe Caron, supported by Theresa Chaney-Huggett to approve Resolution #2024-30, A Resolution to Adopt the City of Marshall 2025-2029 Parks and Recreation Master Plan. On a roll call vote:

Ayes: Joe Caron, Theresa Chaney-Huggett, Jacob Gates, Scott Wolfersberger

Nays: None

Abstain: None

Motion carried.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. 2024-30**

**A RESOLUTION TO ADOPT THE CITY OF MARSHALL 2025-2029
PARKS AND RECREATION MASTER PLAN**

Minutes of a regular meeting of the Council of the City of Marshall, held on November 18, 2024, at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, the City of Marshall has undertaken a five-year Parks and Recreation Plan which describes the physical features, existing recreation facilities, and the desired actions to be taken to improve and maintain recreation facilities during the period between 2025 and 2029; and

WHEREAS, an online input survey was made available to the public from June 22, 2024 to September 15, 2024; and

WHEREAS, the Parks and Recreation Plan was developed for the benefit of the entire community and the City wishes to use the plan as a document to assist in meeting the recreation needs of the community; and

WHEREAS, on August 27, 2024, the Marshall Parks, Recreation, and Cemetery Advisory Board reviewed the responses from the public survey and a draft plan; and

WHEREAS, at a meeting held on September 24, 2024, the Marshall Parks, Recreation, and Cemetery Advisory Board reviewed the draft plan and recommended adoption by the City Council; and

WHEREAS, the draft Parks and Recreation Plan was made available for review and public comment from October 7, 2024, to November 8, 2024; and

WHEREAS, a public meeting was held on November 18, 2024, at 7:00 pm at the Marshall City Hall to provide an opportunity for citizens to express opinions, ask questions, and discuss all aspects of the Parks and Recreation Plan; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL hereby adopts the 2025-2029 Parks and Recreation Plan for the City of Marshall.

Resolution declared adopted this 18th day of November 2024.

Michelle Eubank, City Clerk

I, Michelle Eubank, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on November 18, 2024, and that the said meeting was conducted and that the minutes of the meeting were kept and will be or have been made available.

Michelle Eubank, City Clerk

11) OLD BUSINESS

12) REPORTS AND RECOMMENDATIONS

A. ANNUAL PARKING ASSESSMENT AND PARKING SPOT DESIGNATIONS

Moved by Joe Caron, supported by Jacob Gates to approve Resolution #2024-29, A Resolution Authorizing the Designation of Parking Spaces in the Municipal Parking Lots. On a roll call vote:

Ayes: Joe Caron, Theresa Chaney-Huggett, Jacob Gates, Scott Wolfersberger

Nays: None

Abstain: None

Motion carried.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION #2024-29**

**RESOLUTION AUTHORIZING THE DESIGNATION OF PARKING
SPACES IN THE MUNICIPAL PARKING LOTS**

At a regular meeting of the City Council of the City of Marshall, Michigan, held in the Council Chambers, City Hall located at 323 W. Michigan Avenue, Marshall, Michigan, on the 18th day of November, 2024 at 7 p.m.

PRESENT:

ABSENT:

MOTION BY:

SUPPORTED BY:

WHEREAS, Chapter 70 of the Marshall City Code authorizes the Traffic Engineer by resolution and/or consent of City Council, to establish designated areas for municipal parking lots. These areas include overnight parking the schedule of fines applicable to Municipal Civil Infractions processed through the Municipal Ordinance Violations Bureau;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Marshall establishes the following designated areas in the described Municipal Parking lots.

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PARKING LOT NUM	LOCATION	PARKING SPACES TOTAL	HANDICAP NON- OVERNIGHT SPACES TOTAL	HANDICAP OVERNIGHT SPACES TOTAL	OVERNIGHT NON- HANDICAP SPACES TOTAL	15 MINUTE PARKING TOTAL	EV CHARGING SPACES TOTAL
Oaklawn- owned lot	122 N. Madison (at N. Madison/E. Mansion-SE corner)	47	2	0	0	0	(
1	205 W. Mansion (at W. Mansion/N. Eagle-SW corner)	18	1	0	4	0	(

2	W. Mansion-S. side (between Division & N. Eagle)	73	5	0	13	0	(
3	E. Mansion/N. Jefferson-SW corner	44	0	2	13	0	(
4	111 N. Madison (at N. Madison/E. Mansion-SW corner)	40	1	1	5	0	(
5	110 N. Madison (at N. Alley on N. Madison-E. side)	8	0	1	7	0	(
6	306 E. Michigan (at E. Michigan/S. Hamilton-SE corner)	20	2	0	3	0	(
7	313 E. Green (on E. Green-N. side between S. Hamilton & Exchange)	27	0	3	5	2	(
8	216 E. Michigan (at E. Michigan/S. Hamilton-SW corner)	26	2	0	4	0	(

9	115 S. Jefferson (on S. Jefferson-E. side between Green & Michigan)	36	2	1	14	0	(
10	W. Green-N. side (between Eagle & Jefferson)	59	2	1	19	0	(
11	115/121 W. Green (on W. Green-S. side between Eagle & Jefferson)	91	0	4	18	0	(
12	202/216/220 W. Green (on W. Green-N. side between Eagle & Grand)	69	3	0	5	0	(
13	S. Alley (between Eagle & Grand)	25	1	0	14	0	(
14	231 W. Michigan (at W. Michigan/S. Grand-SE corner)	15	1	0	0	0	(
15 South	323 W. Michigan (behind City Hall on Green St.)	17	0	0	0	0	(

	323 W. Michigan (in front of City Hall on W. Michigan)	8	1	0	0	0	(
15 North							
TOTALS (for all 17 lots)		642	26	14	88		1:

AYES:

NAYES:

ABSTAINED:

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
COUNTY OF CALHOUN) ss:

I, the undersigned, the fully qualified Clerk of the City of Marshall, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Marshall at a regular meeting held on the 18th day of November, 2024, the original of which resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature this 18th day of November, 2024.

Michelle Eubank, City of Marshall City Clerk

B. TRAFFIC CONTROL ORDERS

Moved by Joe Caron, supported by Jacob Gates to approve and adopt Traffic Control Orders 121 through 133 and authorize the Chief of Police to sign the Permanent Traffic Control Orders. On a roll call vote:

Ayes: Joe Caron, Theresa Chaney-Huggett, Jacob Gates, Scott Wolfersberger

Nays: None

Abstain: None

Motion carried.

C. MAJOR CAMPUS MUTUAL ACCESS AGREEMENT

Moved by Joe Caron, supported by Jacob Gates to approve Resolution #2024-31 in substantial form, A Resolution to Approve the Mutual Access Agreement between MAEDA, the City of Marshall and BlueOval and authorize the City Manager and City Clerk to sign the necessary documents. On a roll call vote:

Ayes: Joe Caron, Theresa Chaney-Huggett, Jacob Gates, Scott Wolfersberger

Nays: None

Abstain: None

Motion carried.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. 2024-31**

**A RESOLUTION TO APPROVE THE MUTUAL ACCESS AGREEMENT
BETWEEN
MAEDA, THE CITY OF MARSHALL, AND BLUEOVAL**

At a regular meeting of the Council of the City of Marshall, held on November 18th, 2024, at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, the City Council is collaborating with the Marshall Area Economic Development Alliance ("MAEDA") relative to improvements being constructed by MAEDA, using state grant funds, to serve the BlueOval Battery Park, LLC ("BlueOval") and the Marshall Area Jobs, Opportunity, and Recreation ("MAJOR") Campus; and

WHEREAS, the City of Marshall has been granted certain easements relative to the BlueOval/MAJOR Campus Projects #3 and #4 water mains and will be granted additional easements as the BlueOval project continues; and

WHEREAS, the City of Marshall will have certain roads dedicated to it for public use; and

WHEREAS, the Marshall Area Economic Development Alliance and BlueOval Park, LLC ("BlueOval") continue to develop the 500-acre parcel where the BlueOval battery plant will be located that will be transferred from MAEDA to BlueOval; and

WHEREAS, the City, MAEDA, and BlueOval have determined it would be beneficial to enter into a Mutual Access Agreement that will govern and provide mutual access

by the parties to the Agreement until permanent easements and other property transfers are completed; and

WHEREAS, the Marshall City Attorney has approved the attached Mutual Access Agreement in substantial form; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, the Mutual Access Agreement between MAEDA, the City of Marshall, and BlueOval is approved in substantial form, and the City Clerk is authorized to sign the Agreement on behalf of the City.

AYES:

NAYES:

ABSTAINED:

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
COUNTY OF CALHOUN) ss:

I, the undersigned, the fully qualified Clerk of the City of Marshall, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Marshall at a regular meeting held on the 18th day of November, 2024, the original of which resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature this 18th day of November, 2024.

Michelle Eubank, City of Marshall City Clerk

13) APPOINTMENTS / ELECTIONS

A. FARMERS' MARKET ADVISORY BOARD APPOINTMENTS

Moved by Jacob Gates, supported by Joe Caron to approve the reappointment of Amy Zerbe, Patty Parker and Didik Soekarmoen for terms expiring October 20, 2027, the appointment of Tawney Wolters for a term ending on October 20, 2025, and Bob Jinks and Josh Dewitt, to terms ending on October 20, 2027. On a voice vote: **Motion carried.**

B. DDA/LDFA BOARD APPOINTMENT

Moved by Jacob Gates, supported by Theresa Chaney-Huggett to approve the reappointment of Catherine Yates and the appointment of Angela Whitesell to the DDA/LDFA for term ending on December 31, 2028. On a voice vote: **Motion carried.**

C. CONSTRUCTION BOARD OF APPEALS APPOINTMENT

Moved by Joe Caron, supported by Theresa Chaney-Huggett to approve the appointment of Randy Case and the reappointment of Joe Booton and Eric Dale to the Construction Board of Appeals with terms ending on January 1, 2027. On a voice vote: **Motion carried.**

- 14) PUBLIC COMMENT ON NON-AGENDA ITEMS** Persons addressing City 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 two (2) minutes. Comments shall address NON-AGENDA ITEM topics. Public Hearing items shall be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Agenda items should be addressed during the PUBLIC COMMENT-AGENDA ITEMS (Item 6) portion of the meeting agenda.

15) COUNCIL AND MANAGER COMMUNICATIONS

16) ADJOURNMENT

The meeting was adjourned at 8:00 pm.

Respectfully submitted by,

Michelle Eubank
City Clerk

12/12/2024 08:29 AM
User: KWAGNER
DB: Marshall

APPROVAL LIST FOR CITY OF MARSHALL
EXP CHECK RUN DATES 11/15/2024 - 11/15/2024
JOURNALIZED
PAID

Page: 1/1

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
ADV13657	ARIZENT	LEGAL ADVERTISING FOR BOND		1,535.00
269789901111-2024	AT&T	ACCT NO. 269 789-9011 599 1 MRLEC NOV 20		360.36
10172024	AT&T	ACCT NO. 145970911 MRLEC INTERNET OCTOBE		121.10
11/14/2024	BEARD, ERIC	UB refund for account: 1800706003		120.74
11052024	CB HALL ELECTRIC COMPAN	INSPECTION SERVICES 10/1/24 - 10/31/24		1,125.00
11082024	CRUZ, CHANDLER	RX SAFETY GLASSES ALLOWANCE		60.00
11/14/2024	FREBERG, ALEX	UB refund for account: 1602790043		24.01
11/14/2024	GARMAN, SALLY	UB refund for account: 501960010		166.46
11/14/2024	GATEWOOD, WESTON	UB refund for account: 1801700021		233.33
11102024	HAWLEY, BRADLEY	BOOT ALLOWANCE - HAWLEY, BRADLEY		204.08
257-M	JLC UNDERGROUND	DIRECTIONAL BORING UNDER FOREST STREET		1,750.00
11022024	LOWES BUSINESS ACCOUNT	ACCT NO. 821 3023 902596 5 REFRIGERATOR,		1,224.78
11/14/2024	MITCHELL COADY	UB refund for account: 3895		92.90
10262024	POWERPLAN	AIS INVOICE # F30770 & F31366 VEHICLE MA		740.46
11/14/2024	REWA, MARTHA	UB refund for account: 2901100006		53.59
44742	SONAR SOFTWARE	FIBERNET CUSTOMER MANAGEMENT SOFTWARE NO2025.106		2,147.63
11012024	SPARTAN STORES, LLC	CUST NO. 021063 REC SUPPLIES/POWER WEEK		395.46
11152024	SUSAN G. KOMEN	REDIRECT CHILI COOK-OFF FUNDRAISER DONAT		400.00
241	TOP TO BOTTOM TREE SER	ELECTRIC LINE CLEARANCE 11/4/24 - 11/10/2025.011		4,209.00
9977739009	VERIZON WIRELESS	ACCT NO. 987146080-00001 OCT 02 - NOV 01		1,783.74
11032024	WAGNER, NATHAN	BOOT ALLOWANCE - WAGNER, NATHAN		144.16
10292024	WOW! BUSINESS	ACCT NO. 014226414 FIRE STATION NOVEMBER		140.46
GRAND TOTAL:				17,032.26

APPROVAL LIST FOR CITY OF MARSHALL
EXP CHECK RUN DATES 11/19/2024 - 11/19/2024
JOURNALIZED
PAID

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
11192024-A	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT CARVER PARK		85.00
11192024-B	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT BROOKS FOUNT.		85.00
11192024-C	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT CITY HALL		85.00
11192024-D	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT GRAND STREET		85.00
11192024-E	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT ISLANDS		85.00
11192024-F	5 STAR SPRINKLERS	IRRIGATION REPAIR AT ISLANDS		205.00
11192024-G	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT PSB		85.00
11192024-H	5 STAR SPRINKLERS	NEW IRRIGATION CONTROLLER AT PSB		180.00
11192024-I	5 STAR SPRINKLERS	IRRIGATION WINTERIZATION AT ATHLETIC FIE		85.00
51996	ACTRON SYSTEMS, INC.	POWER HOUSE ALARM MONITORING 2024 Q4		392.04
94089	ALL-TRONICS, INC.	PROGRAMMING CHANGES		125.00
94090	ALL-TRONICS, INC.	PSB KEY FOBs		210.00
94091	ALL-TRONICS, INC.	SERVICE CALL TO TROUBLESHOOT CALL BOX AT		257.00
11RM-DY31-CVFC	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 DUCT RODDER		1,474.50
14G6-T6K6-XNQ7	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 SERVER CADDY		40.99
1CNT-CQM1-TCP1	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 SCREW CLIPS		88.86
1DTP-DR14-Q691	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 MARKING PAINT		77.72
1DG9-9CNK-67QH	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 FIREPROOF BAG		25.98
14N9-TJQM-LH4M	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 MONTHLY PLANNER,		34.57
1P6W-MCPD-6VVD	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 SCREEN PROTECTOR		21.75
1JH6-7CVF-XDKR	AMAZON CAPITAL SERVICE	BOOT ALLOWANCE - SANDERS, TIM		74.99
1WXM-YDGP-6FQY	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 MEDICAL BAGS		110.97
13HH-XYHG-JW7L	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 CARGO PANTS		212.12
17J4-1QWG-7FL7	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 CARGO PANTS		265.15
1VKP-MW4T-MCMR	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 TOILET SEAT		49.99
1CNX-FQFP-37FX	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 AED DEFIBRILLATO		1,569.00
1N7L-TTJV-P47L	AMAZON CAPITAL SERVICE	UNIFORMS - TAYLOR		54.31
171X-JXFC-1L4J	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 18" SAW BLADES		167.54
19JW-776N-63RT	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 BULBS		20.32
1M9L-1JVG-C9CQ	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 MICROPHONES		61.96
1H9R-XKMF-L1KF	AMAZON CAPITAL SERVICE	UNIFORMS - TAYLOR		63.40
17G4-PJQD-1LTC	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 FIRE EXTINGUISHE		31.96
1Q76-6DKC-CHWD	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 PARKING SIGNS		41.98
19YY-D9PR-LXRG	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 BACKPACK, BADGE		96.86
1P6W-MCPD-HD6Q	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 OUTERWEAR (BURGH		640.08
1LFW-6W4W-JD3J	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 POWER STRIPS, SA		134.81
1H9N-MCK1-MD3J	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 NUMBERS FOR GENE		23.71
1JJW-N7W6-DTKY	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 VINYL GYM TAPE		62.36
1QW9-FMKJ-XDM7	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 VINYL LETTERS, C.		61.04
1NTF-XQQY-JWT1	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 STAPLER, SANDBAG		37.26
37741924	APPLIED CAPITAL, LLC	CONTRACT NO. 132-1753516-000 MRLEC COPIE		117.52
2643875	APPLIED INNOVATION	ACCT NO. LAG783-007 MRLEC COPIER SERVICE		75.25
6515	AUGUST ENVIRONMENTAL S	CONTRACT LAB SERVICES		202.00
225-523857	AUTO VALUE MARSHALL	LED CLR/MARKER		48.36
225-523864	AUTO VALUE MARSHALL	OIL FILTER		27.16
225-523870	AUTO VALUE MARSHALL	FUEL FILTER, RED MARKER LAMP, YELLOW MAR		34.46
225-523919	AUTO VALUE MARSHALL	OIL FILTER		3.52
225-523951	AUTO VALUE MARSHALL	E-Z BRITE GAL		38.09
225-523975	AUTO VALUE MARSHALL	LED WORK LAMP, CONNECTOR, SWITCHES		102.29
225-524001	AUTO VALUE MARSHALL	OIL FILTER, CABIN AIR FILTER		14.08
225-524005	AUTO VALUE MARSHALL	WASHER SOLVENT, SYNTHETIC OIL		35.68
225-524089	AUTO VALUE MARSHALL	SPARK PLUGS		47.90
225-524112	AUTO VALUE MARSHALL	TAPE, TORCH HEAD, MAP PRO CYLINDER		105.46
225-524114	AUTO VALUE MARSHALL	OPT BATTERY W/ FREIGHT CHARGES		292.94
225-524120	AUTO VALUE MARSHALL	SYNTHETIC OIL		49.00
225-524122	AUTO VALUE MARSHALL	GOODYEAR BARREL PUMP		399.99
225-524172	AUTO VALUE MARSHALL	VEHICLE BATTERY		165.46
225-524197	AUTO VALUE MARSHALL	BATTERY RED TOP		279.99
225-524198	AUTO VALUE MARSHALL	RETURNED OPT BATTERY		(279.99)
225-524247	AUTO VALUE MARSHALL	18 GREEN PAPER, 6 GREEN PAPER		22.66
225-524257	AUTO VALUE MARSHALL	SPIN-ON LUBE FLT		2.99
225-524468	AUTO VALUE MARSHALL	AIR FILTER, OIL FILTER, SYNTHETIC OIL, C		68.92
225-524475	AUTO VALUE MARSHALL	QUICK STRUT, SHOCK ABSORBER		443.96
225-524504	AUTO VALUE MARSHALL	EASTWOOD PDR		113.13
225-524532	AUTO VALUE MARSHALL	SYNTHETIC OIL, OIL FILTER		52.52
225-524590	AUTO VALUE MARSHALL	2K ADHESIVE, 5IN SPREADER		42.33
225-524594	AUTO VALUE MARSHALL	REPL LENS 50902		6.24
225-524623	AUTO VALUE MARSHALL	SELF-ETCH PRIMER, WHITE GLOSS		27.48
225-524624	AUTO VALUE MARSHALL	OIL FILTER		10.56
225-524111	AUTO VALUE MARSHALL	OIL FILTER, AIR FILTER		26.41
0376615-IN	BEAVER RESEARCH COMPAN	ANTI-SEIZE SPRAY		198.00
21857	BURNHAM & FLOWER AGENC	ADDITIONAL VEHICLE - 25 FREIGHTLINER		1,254.00
1492532	CLARK HILL PLC	CLIENT NO. K9950 SERVICES THROUGH 9/30/2		6,694.62
1492533	CLARK HILL PLC	CLIENT NO. K9950 SERVICES THROUGH 9/30/2		4,013.54
1492534	CLARK HILL PLC	CLIENT NO. K9950 SERVICES THROUGH 9/30/2		70.00
1502082	CLARK HILL PLC	CLIENT NO. K9950 SERVICES THROUGH 10/31/		12,304.00
1502083	CLARK HILL PLC	CLIENT NO. K9950 SERVICES THROUGH 10/31/		1,995.00
0161111	COOPERATIVE RESPONSE C	CRC ASSOCIATE MEMBERSHIP		250.00
3870119	HUB INTERNATIONAL MIDW	ACCT NO. MARSHAL-01 AIRPORT LIABILITY IN 2025.135		3,869.00

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
41223	HUNTER-PRELL COMPANY	SERVICE CALL TO CITY HALL OUTSIDE RESTRO		242.00
INV-001100	HYPERION SOLUTIONS	GRO/FIBERNET NETWORK ENGINEERING SERVICES	2025.003	5,569.12
INV-001118	HYPERION SOLUTIONS	GRO/FIBERNET NETWORK ENGINEERING SERVICES		1,462.50
182194	IMPACT SOLUTIONS	DOOR HANGERS WATER SHUT OFF NOTICE		280.62
37672	J AND K PLUMBING SUPPL	1" FLIP PVC CAP, ECON-O-GRIP PLUG 2"		22.24
37736	J AND K PLUMBING SUPPL	3" PVC ADAPT, 3" PVC ELBOW		14.19
37742	J AND K PLUMBING SUPPL	PIPE GLUE		6.74
37474	J AND K PLUMBING SUPPL	2" END CAP, 2" CHECK VALVE, 1/4" PLUG		122.09
1705084	J HARLEN CO., INC.	DRILL HOLDER, APRON (TRUCK #324)		275.04
2025.126-PAY APP #1	J. RANCK ELECTRIC, INC	DIRECTIONAL BORING OUT TO BLUE OVAL/MAJO	2025.126	325,197.90
4354	JACK FROST DRAIN SERVI	DRAIN CLEANING AT WASTE WATER PLANT		662.00
2025.093-PAY APP #1	JOE RAICA EXCAVATING,	BRIARWOOD DEVELOPMENT INFRASTRUCTURE (FO	2025.093	187,077.60
155 (A & B)	JOHN B. SULLIVAN	PROFESSIONAL SERVICES 7/1/24 - 9/30/24		7,159.00
16	JOHNSTON WINDOW CLEANI	OUTSIDE WINDOW CLEANING AT MRLEC		800.00
17	JOHNSTON WINDOW CLEANI	INSIDE/OUTSIDE WINDOW CLEANING & HARD WA		1,350.00
II2300134	JOINT APPRENTICESHIP &	APPRENTICE LINEMAN SCHOOLING - CRUZ, CHA	2025.118	6,000.00
10326	JS BUXTON	CHEMICALS - LIME		1,600.00
1100	PENDO PRODUCTS LLC	NITRILE GLOVES		119.00
19280	PENN VALLEY PUMP CO.,	NORTH SLUDGE PUMP REBUILD		2,588.80
19327	PENN VALLEY PUMP CO.,	SLUDGE PUMP PARTS		175.75
56849256	POWER LINE SUPPLY	SLEEVE BAG		49.00
56849591	POWER LINE SUPPLY	PG CLAMPS		107.60
56849592	POWER LINE SUPPLY	FUSELINK		137.14
56849593	POWER LINE SUPPLY	COUPLING THRD, GUY STRAIN INSULATORS		789.98
56850597	POWER LINE SUPPLY	MISS DIG FLAGS		422.70
56850867	POWER LINE SUPPLY	UNIFORMS - TAYLOR		180.00
56850869	POWER LINE SUPPLY	UNIFORMS - JINKS		118.00
56850871	POWER LINE SUPPLY	UNIFORMS - SUNDBERG		622.00
56850875	POWER LINE SUPPLY	DISCONNECT HOOK		17.00
56851240	POWER LINE SUPPLY	MATERIALS FOR VOLTAGE CONVERSION - PS 11	2025.116	3,277.41
56851241	POWER LINE SUPPLY	ELECTRIC INVENTORY		1,935.97
56851242	POWER LINE SUPPLY	FLOOD SEALS		792.00
56851243	POWER LINE SUPPLY	METER SOCKET		525.00
56851244	POWER LINE SUPPLY	PG CLAMPS		113.62
56851246	POWER LINE SUPPLY	PG CLAMPS		112.27
56851247	POWER LINE SUPPLY	PG CLAMPS		112.27
56851825	POWER LINE SUPPLY	ABB METERING CT'S		2,558.40
56851826	POWER LINE SUPPLY	CT'S		662.25
56852550	POWER LINE SUPPLY	SHORTING CAP		356.32
56852551	POWER LINE SUPPLY	PS 11 & 12 MATERIALS		346.00
56852352	POWER LINE SUPPLY	LEATHER PROTECTORS		616.00
56852552	POWER LINE SUPPLY	TOP TIES		1,723.37
56853105	POWER LINE SUPPLY	3/8" CARRIAGE BOLTS		281.38
56853888	POWER LINE SUPPLY	TOP TIES		2,080.50
56853891	POWER LINE SUPPLY	SERVICE CLAMPS		233.87
56853892	POWER LINE SUPPLY	LUGS, SPLICE		921.52
56853962	POWER LINE SUPPLY	300:5 CT'S		1,986.75
56854449	POWER LINE SUPPLY	PULLING LUBRICANT		19.56
56854516	POWER LINE SUPPLY	PULLING LUBRICANT		39.86
33335	PRO SERVICES, INC.	WORK ORDER 35690 SERVICE TO WATER HEATER		694.59
33417	PRO SERVICES, INC.	WORK ORDER 35663 PLUMBING SERVICE 10/14/		5,832.75
00200203	PROGRESSIVE AE, INC.	ACTIVATION ZONE II CONSTRUCTION ENGINEER	2024.328	1,295.24
00200198	PROGRESSIVE AE, INC.	SITE PLAN AND STORM SERVICES FOR BOBP TH	2024.285	1,505.00
1566161	PROSHRED SECURITY	MRLEC SHRED SERVICES THROUGH 10/15/24		105.00
365698	PVS TECHNOLOGIES, INC.	TREATMENT CHEMICALS - FERRIC CHLORIDE	2025.027	9,445.15
2024.097-PAY APP #4	QUALITY EXCAVATORS INC	GREEN STREET RECONSTRUCTION PROJECT - PA	2024.097	11,770.99
2025.043-3	QUALITY EXCAVATORS INC	2024 IMPROVEMENTS TO ACTIVATION ZONE 9/1	2025.043	7,652.00
24-0296	QUALITY EXCAVATORS INC	REPLACE VALVE AT BREWER STREET AND NORTH	2025.089	18,520.00
24-0309	QUALITY EXCAVATORS INC	ROAD PATCHES	2025.120	9,900.00
1000009318	RELIABLE REFRIGERATION	APPLIANCE REPAIR AT MARSHALL HOUSE 10/16		230.99
1000009319	RELIABLE REFRIGERATION	APPLIANCE REPAIR AT MARSHALL HOUSE 10/21		253.19
3052622	RESCO	200:5 CT		486.96
INV-1019829	RESCUE DIRECT	PETZL CONNECT ADJUST LANYARDS		107.98
99049	ROC ELECTRIC, LLC	ELECTRICAL REPAIRS AT WWTP		365.00
95661078	SAFETY-KLEEN SYSTEMS,	16G PARTS WASHER SOLVENT		216.80
SI00005881	SHAFER REDI MIX	4000 PSI LIMESTONE FOR OKARIDGE CEMETERY		862.50
54793	SIMS ELECTRIC SERVICE	RE-INSTALL FLOOD LIGHT AT MARSHALL HOUSE		129.00
9119	SNIDER RECREATION INC.	REPLACEMENT SLIDE DECK AND EXITS PER QUO	2025.108	3,673.40
SBFD00-0095	SOUTH BEND FIRE DEPART	INDIANA RIVER RESCUE SCHOOL MAY 12-16, 2	2025.127	4,250.00
82714	SPECTRUM PRINTERS, INC	E3 AV SECRECY ENVELOPES		123.86
2226683	STANTEC CONSULTING MIC	HUGHES STREET DEVELOPMENT - CONCEPT PLAN	2024.251	1,937.25
2300070	STANTEC CONSULTING MIC	BOBP SITE PLAN AND NOISE STUDY THROUGH 9	2024.174	280.50
7002729549	STAPLES	CUST ACCT # DET 10081052 OFFICE SUPPLIES		247.56
761-11239975	STATE OF MICHIGAN	ANNUAL EGLE FEE FOR WSSN 04150	2025.129	3,071.75
1175430	STENSMA	CUST NO. 5154 HP ULTRA OIL 5 GAL MIX, CH		850.81
S014086813.001	STUART C. IRBY COMPANY	DURHAM METER SOCKETS	2025.124	5,680.32
396389	SUNBELT SOLOMON SERVIC	300 KVA PADMOUNT TRANSFORMER QUOTE#Q8399	2024.139	32,540.00
BOOKS-1	TEKONSHA TOWNSHIP	TEXTBOOKS FOR FIRE ACADEMY		248.00
7482190	TEREX USA, LLC	REPAIRS TO DIGGER TRUCK #299	2025.123	4,854.13

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308476	THE IRRIGATOR, INC.	WINTERIZATION OF IRRIGATION SYSTEM AT MR		100.00
20720	TIRE CITY TIRE PROS	NEW TIRES & INSTALL		1,678.71
20744	TIRE CITY TIRE PROS	RETURNED NEW TIRES & INSTALL		(1,678.71)
20745	TIRE CITY TIRE PROS	NEW TIRES & INSTALL		1,958.55
20829	TIRE CITY TIRE PROS	NEW TIRES & INSTALL		1,659.26
788009-202409-1	TRANSUNION RISK & ALTE	ACCOUNT ID# 788009 9/1/24 - 9/30/24		150.00
INV00511972	USABBLUEBOOK	CLAW GRABBER 8' TO 24'		504.89
INV00513251	USABBLUEBOOK	LAB SUPPLIES		2,067.98
INV00530123	USABBLUEBOOK	LAB SUPPLIES		91.69
INV00530254	USABBLUEBOOK	LAB SUPPLIES		28.65
56356	VILLA ENVIRONMENTAL CO	AIRPORT QUARTERLY OPERATOR INSPECTION 10		200.00
15314	VK CIVIL	BRIARWOOD CONSTRUCTION ENGINEERING	2025.062	13,990.00
15490	VK CIVIL	BRIARWOOD CONSTRUCTION ENGINEERING	2025.062	40,780.00
GRAND TOTAL:				791,256.81

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
0708038-IN	B2B INDUSTRIAL PRODUCT	SNOW/ICE MELTER 50LB BAG (QTY 98)		926.10
22131029.00 - 2	BARR ENGINEERING CO.	INCREMENTAL DAM BREACH ANALYSIS FOR MARS	2025.029	7,281.50
BLU-13334	BLUFISH CONSULTING, LL	FIBERNET WEBSITE HOSTING 7/1/24 - 6/30/2		720.00
929255946	BORDER STATES INDUSTRI	UNIFORMS - JINKS		75.59
929272600	BORDER STATES INDUSTRI	UNIFORMS - JINKS		75.59
929295808	BORDER STATES INDUSTRI	UNIFORMS - CRUZ (FR SWEATSHIRT)		114.80
929321819	BORDER STATES INDUSTRI	UNIFORMS - BURGHDOF (FR SWEATSHIRT)		118.18
166838	BOSHEARS FORD SALES, I	REPAIR VEHICLE #M7 EXPLORER	2025.111	3,504.69
167025	BOSHEARS FORD SALES, I	REPAIR VEHICLE #M3 EXPLORER		368.36
85525409	BOUND TREE MEDICAL, LL	NITRILE GLOVES, PULL TIGHT SEALS, UC SCI		256.66
157084	BS& A SOFTWARE	ANNUAL SOFTWARE SUPPORT	2025.119	11,488.00
97994	BUD'S TOWING & AUTOMOT	VEHICLE #117 TOW/HOOK FEE TO BOSHEARS FO		88.50
98428	BUD'S TOWING & AUTOMOT	VEHICLE #117 TOW/HOOK FEE TO CITY GARAGE		93.00
153925	BUILDERS' HARDWARE CO.	UPS SHIPPING		39.12
154193	BUILDERS' HARDWARE CO.	CUT KEY		6.77
154194	BUILDERS' HARDWARE CO.	CUT KEYS		27.06
24-293	CANYON INDUSTRIES, INC	BEARING ASSEMBLY FOR HYDRO UNIT #1	2025.094	10,800.00
24-306	CANYON INDUSTRIES, INC	BEARING ASSEMBLY FOR HYDRO UNIT #1	2025.094	2,939.63
09-681956	CARLETON EQUIPMENT	REPAIRS TO TOOLCAT	2025.112	4,635.03
137187	CARR BROTHERS & SONS,	60 YDS SAND		732.80
3029	CATREC RESTORATION	SERVICES FOR MOLD DAMAGE AT MARSHALL HOU		1,766.20
4207597404	CINTAS CORP	UNIFORM SERVICES - ELECTRIC & FIBER 10/8		56.85
4207597405	CINTAS CORP	UNIFORM SERVICES - POWER HOUSE 10/8/24		93.29
4207597348	CINTAS CORP	UNIFORM SERVICES - WASTE WATER 10/8/24		61.33
4207597390	CINTAS CORP	UNIFORM SERVICES - WATER 10/8/24		67.81
4208308150	CINTAS CORP	UNIFORM SERVICES - ELECTRIC & FIBER 10/1		56.85
4208308192	CINTAS CORP	UNIFORM SERVICES - POWER HOUSE 10/15/24		93.29
4208308194	CINTAS CORP	UNIFORM SERVICES - WASTE WATER 10/15/24		61.33
4208308201	CINTAS CORP	UNIFORM SERVICES - WATER 10/15/24		67.81
4209094918	CINTAS CORP	UNIFORM SERVICES - ELECTRIC & FIBER 10/2		56.85
4209094827	CINTAS CORP	UNIFORM SERVICES - POWER HOUSE 10/22/24		93.29
4209094860	CINTAS CORP	UNIFORM SERVICES - WASTE WATER 10/22/24		61.33
4209094899	CINTAS CORP	UNIFORM SERVICES - WATER 10/22/24		67.81
4209797261	CINTAS CORP	UNIFORM SERVICES - ELECTRIC & FIBER 10/2		56.85
4209797274	CINTAS CORP	UNIFORM SERVICES - POWER HOUSE 10/29/24		93.29
4209797267	CINTAS CORP	UNIFORM SERVICES - WASTE WATER 10/29/24		61.33
4209797343	CINTAS CORP	UNIFORM SERVICES - WATER 10/29/24		67.81
TRANSIT-2025-00000	CITY OF BATTLE CREEK	Q4 ADMINISTRATIVE DIAL-A-RIDE CONTRACT M	2025.143	27,164.52
1065	CODE CONCEPTS GROUP LL	CONSULTING SERVICES FOR BOBP MONTHLY RET	2025.075	5,000.00
1390413	COMPASS MINERALS AMERI	ROAD SALT	2025.144	3,553.73
10061	COURTNEY & ASSOCIATES	ELECTRIC RATE AND CONSULTING RETAINER OC	2025.140	250.00
982376	CRYSTAL FLASH MARSHALL	ACCT NO. 149759-2 DIESEL GAS 10/24/24		1,261.86
982391	CRYSTAL FLASH MARSHALL	ACCT NO. 149759-1 REC GAS 10/24/24		1,173.79
2024007167780	CUSTOM TRUCK ONE SOURC	SERVICE CALL FOR REPAIR TO VEHICLE #1024		194.67
3412072	EDWARDS INDUSTRIAL SAL	EQUIPMENT MAINTENANCE SUPPLIES		127.40
3413914	EDWARDS INDUSTRIAL SAL	EQUIPMENT MAINTENANCE SUPPLIES		86.56
S0019651	EMERGENCY VEHICLE PROD	INSTALL COMPUTER DOCK & SWING ARM VEHICL		1,803.09
S0019652	EMERGENCY VEHICLE PROD	INSTALL COMPUTER DOCK & SWING ARM VEHICL		1,443.43
S0019653	EMERGENCY VEHICLE PROD	INSTALL COMPUTER DOCK & SWING ARM VEHICL		1,803.09
S0019692	EMERGENCY VEHICLE PROD	RESCUE 12 MAINTENANCE		1,600.28
S0019693	EMERGENCY VEHICLE PROD	RESCUE 12 REPAIRS		1,287.77
S0019732	EMERGENCY VEHICLE PROD	ENGINE 12 MAINTENANCE & REPAIRS		2,302.89
IN102410180394	FS.COM INC	BROCADE TRANSCEIVERS	2025.115	782.04
IN102410240321	FS.COM INC	BROCADE TRANSCEIVERS	2025.122	1,862.00
5040447	GENUINE CABLE GROUP	5-GALLON PULLING LUBRICANT		434.60
9275806843	GRAINGER	CHEMICAL RESISTANT GLOVES		25.32
2024757	GRP ENGINEERING, INC.	ENGINEERING SERVICES FOR THE MEGASITE CI		225.00
2024758	GRP ENGINEERING, INC.	ENGINEERING SERVICES - GENERAL MISC SERV		855.00
30942	KATZ WELL DRILLING INC	ALUMINUM DIAMOND CUSTOM TOOL BOXES FOR T	2025.130	6,978.33
77600	KEBS, INC.	PROJECT 102946.PLT 15514 W. MICHIGAN AVE		150.00
000015374	KELLOGGS REPAIR	CHAIN		54.43
102710601	KIMBALL MIDWEST	FLAP DISCS, WHEEL, FLAP WHEELS		1,093.07
INV059649	KNIGHT WATCH INC.	SERVICE CALL FOR SMOKE DETECTOR AT MARSH		483.63
INV-KA-343084	KNOX COMPANY	KNOXBOX 3200 (QTY 3) QUOTE #QT-KA-59124	2025.114	1,510.00
45315	LAKELAND ASPHALT CORPO	2.25 TONS BITUMINOUS AGGREGATES		159.75
104866-A	LANSING UNIFORM COMPAN	FIRE UNIFORM SLEEVE STARS & BARS		240.00
2410-521079	LEGG LUMBER	2X6X12' SPF, 2X4X8' SPF		46.12
2410-521131	LEGG LUMBER	1/2" CDX PLYWOOD		29.99
2410-521595	LEGG LUMBER	2X4-12' TREATED		23.97
2410-522278	LEGG LUMBER	2X6-12' TREATED		32.97
2411-524407	LEGG LUMBER	6X6-8' TREATED		20.99
2411-525120	LEGG LUMBER	PICKET FENCE BOARD 5/8X5 1/2-6' 1X6 DE		3.49
019684	LEWEY'S SHOE REPAIR	BOOT ALLOWANCE - WISE, JOSH		196.00
019687	LEWEY'S SHOE REPAIR	BOOT ALLOWANCE - FULLER, MIKE		230.00
45817690	LINDE GAS & EQUIPMENT,	CUST NO. 59879658 GASES		161.95
24.11.01-DARIDE	LINE1 COMMUNICATIONS I	ACCT NO. DARIDE 2024-2025 ANNUAL TEXTING		529.20
11/21/2024	MARSHALL-ENDRES INSURA	UB refund for account: 3946		22.12
10152024	MCGINTY, HITCH, PERSON	CLIENT NO. 4030.001 SERVICES THROUGH 9/3		11,980.00
S5440952.001	MEDLER ELECTRIC COMPAN	END BELL CONDUIT		138.42

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S5450924.001	MEDLER ELECTRIC COMPAN	LED DUSK TO DAWN FIXTURES		811.35
S5450924.002	MEDLER ELECTRIC COMPAN	LED DUSK TO DAWN FIXTURES		137.50
S5452847.001	MEDLER ELECTRIC COMPAN	ROMEX 14/2		254.26
S5452847.002	MEDLER ELECTRIC COMPAN	ROMEX 14/2		84.42
242	TOP TO BOTTOM TREE SER	ELECTRIC LINE CLEARANCE 11/11/24 - 11/17 2025.011		3,933.00
GRAND TOTAL:				129,716.70

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
111424	CROW, CURT	BOOT ALLOWANCE - CROW, CURT		200.34
10752	MICHIGAN ASSOC OF MUNI	2025 MAMC MEMBERSHIP DUES		100.00
11182024	ST. MARY CATHOLIC CHUR	CLEANING FEE FOR AUGUST & NOVEMBER ELECT		100.00
11222024	TAYLOR, JEFF	BOOT ALLOWANCE - TAYLOR, JEFF		332.84
GRAND TOTAL:				733.18

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
11/27/2024	ANDY J EGAN CO	UB refund for account: 4092		56.10
2658922	APPLIED INNOVATION	ACCT NO. LAG783 MARSHALL HOUSE CANON ADD		150.10
187573	D & D MAINTENANCE SUPP	JANITORIAL SERVICE AT MRLEC 9/23/24 - 10		2,000.00
187581	D & D MAINTENANCE SUPP	JANITORIAL SERVICE AT MARSHALL HOUSE 9/2		1,800.00
187584	D & D MAINTENANCE SUPP	ACCT NO. CIMA1 JANITORIAL SUPPLIES MRLEC		121.26
187636	D & D MAINTENANCE SUPP	ACCT NO. CIMA1 JANITORIAL SUPPLIES PSB		18.90
1379	D&D DIAGNOSTICS LLC	VEHICLE #323 OIL CHANGE		684.95
1380	D&D DIAGNOSTICS LLC	VEHICLE #299 DIGGER OIL CHANGE		667.41
642689	DARLING ACE HARDWARE	PROPANE CYLINDER, PROPANE		75.53
642790	DARLING ACE HARDWARE	MURIATIC ACID, ACIDIC TOILET CLEANER		71.92
642904	DARLING ACE HARDWARE	5GAL BUCKET		6.59
642908	DARLING ACE HARDWARE	SURGE PROTECTORS		53.98
642898	DARLING ACE HARDWARE	2GAL GAS CAN		21.99
642927	DARLING ACE HARDWARE	RESPIRATOR N95 MASKS		17.99
642909	DARLING ACE HARDWARE	BAR & CHAIN OIL		9.99
643008	DARLING ACE HARDWARE	METAL CUT WHEEL		16.74
643013	DARLING ACE HARDWARE	HOLE SAW ARBOR, HOLE SAW BULK BM 1-3/4"		62.97
643002	DARLING ACE HARDWARE	LIQUID IRON OUT, LIME-A-WAY SPRAY CLEANER		14.18
643017	DARLING ACE HARDWARE	SCREWDRIVER		16.99
643065	DARLING ACE HARDWARE	CLIP SCREEN		2.39
643048	DARLING ACE HARDWARE	ZEVO TRAP STARTER KIT, BOX COVER, NUTS,		46.98
643044	DARLING ACE HARDWARE	Y BRASS HOSE W/ SHUTOFF, HOSE WASHER, MA		28.56
643052	DARLING ACE HARDWARE	MURIATIC ACID		39.96
643101	DARLING ACE HARDWARE	WIRE BRUSH, STEEL EXT POLE		22.58
643138	DARLING ACE HARDWARE	GALLON FREEZER BAGS		6.99
643139	DARLING ACE HARDWARE	PEA GRAVEL, OIL ABSORBENT, DROP CLOTH, O		160.02
643198	DARLING ACE HARDWARE	280FT .095 TRIMMER LINE		39.98
643294	DARLING ACE HARDWARE	EXTRACTOR SCREW 13/32"		19.98
643308	DARLING ACE HARDWARE	SPARK PLUG		5.99
643309	DARLING ACE HARDWARE	TORCH KIT, MAP-PRO GAS, NUTS, BOLTS		64.88
643344	DARLING ACE HARDWARE	20V MX 2KIT DRILL IMPACT, DRILL BITS		179.98
643423	DARLING ACE HARDWARE	TUB DRAIN STOPPERS		47.97
643429	DARLING ACE HARDWARE	RETURNED LED WRAP LIGHT		(49.99)
643425	DARLING ACE HARDWARE	LED WRAP LIGHT		49.99
643487	DARLING ACE HARDWARE	LED DIMMER SLIDE		19.99
643501	DARLING ACE HARDWARE	CHALK 6OZ DUST OFF		9.18
643644	DARLING ACE HARDWARE	JOINT COMPOUND, GLUE COVE LATEX		27.97
643788	DARLING ACE HARDWARE	INSECT KILLER		8.59
643836	DARLING ACE HARDWARE	NUTS, BOLTS, HID BULB		33.22
643904	DARLING ACE HARDWARE	WRENCH SET, PVC RATCHET PIPE CUTTER, NUT		68.15
644029	DARLING ACE HARDWARE	PHILLIP P SH M SC14X1.25		11.98
644083	DARLING ACE HARDWARE	CORNER BRACE		13.18
644114	DARLING ACE HARDWARE	DRILL BIT ROTARY, NUTS, BOLTS		7.15
644161	DARLING ACE HARDWARE	RETURNED NUTS, BOLTS		(1.00)
644175	DARLING ACE HARDWARE	RETURNED NUTS, BOLTS		(6.36)
644186	DARLING ACE HARDWARE	NUTS, BOLTS		3.16
644157	DARLING ACE HARDWARE	NUTS, BOLTS, DRILL BITS		21.35
644179	DARLING ACE HARDWARE	TOOL BOX		27.99
644178	DARLING ACE HARDWARE	KWIKSEAL, NUTS, BOLTS		14.19
643970	DARLING ACE HARDWARE	AIR FILTERS		98.30
11252024	DAVIS, JOSHUA	BOOT ALLOWANCE - DAVIS, JOSH		58.29
9955557	DEFOREST BROTHERS CONC	SIDEWALK REPAIR AT DIVISION STREET		1,600.00
9955558	DEFOREST BROTHERS CONC	SIDEWALK REPAIR AT N. MULBERRY STREET		750.00
47285	DUNCAN & ALLEN LLP	CLIENT NO. 003154 SERVICES THROUGH 9/30/		782.00
24-14597	ELECTIONSOURCE	PRECINCT BALLOT TRANSPORT BAGS		466.70
304181	ELHORN ENGINEERING COM	CARUS 4500 (30-GAL DRUM) QTY 5		2,145.00
S0019800	EMERGENCY VEHICLE PROD	MOUNT FOR COMPUTERS		615.34
I133338	ERIC DALE HEATING & AI	SERVICE CALL AT FIRE STATION FOR FURNACE		1,410.96
I133401	ERIC DALE HEATING & AI	SERVICE CALL AT CITY HALL TO TURN HEAT O		111.00
I133648	ERIC DALE HEATING & AI	HANGING UNIT TUNE UP & REPAIR AT DPW 10/		60.20
I133668	ERIC DALE HEATING & AI	HANGING UNIT TUNE UP & REPAIR AT 614 HOM		106.00
S105920461.001	ETNA SUPPLY	CUST NO. 5277 WATER INVENTORY		2,252.00
S105908944.001	ETNA SUPPLY	CUST NO. 5277 SAFETY FLANGE REPAIR KIT		460.00
0273416	FERGUSON ENTERPRISES L	ACCT NO. 536494 RATCHET WRENCH		181.28
11252024	FINNEY, EMILY	BOOT ALLOWANCE - FINNEY, EMILY		19.99
17139	FREDRICKSON SUPPLY, LL	PART #22332-02-X QUICK CLAMP		228.96
17201	FREDRICKSON SUPPLY, LL	PART #52807-00-V VACUUM TUBE		625.40
40265	FREDRICKSON SUPPLY, LL	WACKER REPAIR #1007	2025.136	4,148.58
40279	FREDRICKSON SUPPLY, LL	VAC TRUCK REPAIRS #320	2025.138	9,653.31
10435	FUG, INC./MARSHALL CUS	ELECTION SIGNS		300.00
9339297089	GRAYBAR ELECTRIC	COMMSCOPE DROP CABLES	2025.074	1,438.79
9339297092	GRAYBAR ELECTRIC	END BELLS/CONDUIT TO BLUEOVAL		282.69
9339319255	GRAYBAR ELECTRIC	COMMSCOPE DROP CABLES	2025.074	4,112.83
2491	GREAT LAKES FUNDRAISIN	INDOOR SOCCER T-SHIRTS		1,141.50
11/27/2024	GREG BENSINGER	UB refund for account: 3421		54.40
2551026	GRIFFIN PEST SOLUTIONS	PEST SERVICES AT CITY HALL 9/18/24		59.00
2559001	GRIFFIN PEST SOLUTIONS	PEST SERVICES AT PSB 10/17/24		51.00
2564835	GRIFFIN PEST SOLUTIONS	PEST SERVICES AT MRLEC 10/17/24		88.00
LMN6097	GUTTERS R US	MRLEC TREE TRIMMING		1,275.00

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28243	GUTTERS R US	MARSHALL HOUSE LAWN PEST APPLICATION 10/		242.00
1100040089	LEXISNEXIS RISK DATA M	BILLING ID: 1720997 OCTOBER 2024		200.00
11112024	LUIB, EARL	BOOT ALLOWANCE - LUIB, EARL		85.85
4039	MAIL MANAGEMENT, INC.	POSTAGE MACHINE INK CARTRIDGE		267.00
59340	MANER COSTERISAN	FY2024 FINANCIAL STATEMENT AND SINGLE AU 2025.023		11,600.00
14292	MARSHALL FEED & GRAIN	(HYDRATED LIME		17.45
11052024-13387	MARSHALL HARDWARE, LLC	WHEELS FOR ELECTION CART		85.96
10072024-12201	MARSHALL HARDWARE, LLC	5X8 NYLON FLAG, 5/16" SPRING SNAP LINK		74.38
10142024-12454	MARSHALL HARDWARE, LLC	EYE BOLT		4.29
10212024-12800	MARSHALL HARDWARE, LLC	1GAL INSECT CONTROL		14.99
10232024-12896	MARSHALL HARDWARE, LLC	ANTI-FREEZE		27.54
10282024-13049	MARSHALL HARDWARE, LLC	HOT WATER PISTOL, HOSE END		25.28
11042024-13338	MARSHALL HARDWARE, LLC	MARKERS, MARKER DISPLAY		8.74
11052024-13364	MARSHALL HARDWARE, LLC	5LB ORANGE CHALK		15.29
10192024	MARSHALL ROTARY CLUB	FARMER'S MARKET AD IN MARSHALL ROTARY EX		250.00
11182024	MCGINTY, HITCH, PERSON	CLIENT NO. 4030.001 SERVICES THROUGH 10/		16,064.50
24-068-2	MCKENNA	MARSHALL PLANNING & ZONING SERVICES SEPT		5,842.50
23-039-16	MCKENNA	BUILDING INSPECTION CONTRACT FOR FORD TH 2025.078		106,944.44
34480350	MCMASTER-CARR	CASTERS		88.59
35200019	MCMASTER-CARR	CALIBRATION SOLUTION		105.67
69511	MCNALLY ELEVATOR COMP	A SERVICE CALL TO MARSHALL HOUSE 7/25/24 &		807.30
69512	MCNALLY ELEVATOR COMP	A SERVICE CALL AFTER HOURS TO MARSHALL HOU		523.50
69513	MCNALLY ELEVATOR COMP	A SERVICE CALL AFTER HOURS TO MARSHALL HOU		654.38
69515	MCNALLY ELEVATOR COMP	A SERVICE CALLS & REPAIRS AT MARSHALL HOUS		14,929.26
69517	MCNALLY ELEVATOR COMP	A SERVICE CALL AT MARSHALL HOUSE 10/18/24		436.25
3800	MICHIGAN PUBLIC TRANSI	FY 2025 TRANSIT MEMBER DUES		700.00
2020-12480	MICHIGAN RURAL WATER A	MICROSOFT OFFICE TRAINING - HOFFMAN		240.00
2020-12481	MICHIGAN RURAL WATER A	MICROSOFT EXCEL TRAINING - HOFFMAN		240.00
1953769	MILLER JOHNSON ATTORNE	CLIENT NO. 52636 SERVICES THROUGH 9/30/2		117.50
37029339	MSC INDUSTRIAL SUPPLY	(HARD HATS		181.46
39173539	MSC INDUSTRIAL SUPPLY	(SAFETY VEST		16.25
42846499	MSC INDUSTRIAL SUPPLY	(HARD HAT SWEATBANDS		236.43
44253189	MSC INDUSTRIAL SUPPLY	(25/PK UR IDC CONNECTORS		9.76
89514	MUZZALL GRAPHICS	PAYROLL LASER CHECKS		302.44
89515	MUZZALL GRAPHICS	ACCOUNTS PAYABLE LASER CHECKS		587.34
648661	NAPA OF MARSHALL	ACCT NO. 1400 HOSE END FITTING		18.99
649261	NAPA OF MARSHALL	ACCT NO. 1400 DIELECTRIC GREASE		6.49
NN871563	NEONOVA NETWORK SERVIC	ISP TECH SUPPORT OCTOBER 2024		2,002.52
510561	NORTH CENTRAL LABORATO	LAB SUPPLIES	2025.008	191.32
892875	NYE UNIFORM COMPANY	UNIFORMS - DICKINSON		394.54
892873A	NYE UNIFORM COMPANY	UNIFORMS - THOMPSON		362.00
897550A	NYE UNIFORM COMPANY	UNIFORMS - DICKINSON		651.57
897543A	NYE UNIFORM COMPANY	UNIFORMS - THOMPSON		635.50
892873	NYE UNIFORM COMPANY	UNIFORM NAME PLATE - THOMPSON		23.44
897575	NYE UNIFORM COMPANY	POLICE BADGES		456.28
128467	O'LEARY WATER CONDITIO	MARSHALL HOUSE SALT DELIVERY 9/30/24		288.00
128728	O'LEARY WATER CONDITIO	ELECTRIC DEPT BOTTLED WATER 9/4, 10/23		56.00
128733	O'LEARY WATER CONDITIO	POWER HOUSE COOLER RENTAL (OCT/NOV) & BO		76.50
4788-412150	O'REILLY FIRST CALL	ACCT NO. 1741510 BALL MOUNT		87.98
10172024	OAKLAWN HOSPITAL	ACCT NO. 9950-56303 DRUG SCREENING		120.00
3020044B1	OFFICE THREE SIXTY INC	SCISSORS		10.75
3020044	OFFICE THREE SIXTY INC	SCISSORS		9.95
00199225	PROGRESSIVE AE, INC.	ACTIVATION ZONE II CONSTRUCTION ENGINEER 2024.328		18,745.26
2731243	SUMMIT FIRE PROTECTION	ANNUAL DRY & WET SPRINKLER SYSTEM INSPEC		1,165.00
157-1075552	THE GOODYEAR TIRE & RU	FIRE TRUCK 12-31 NEW TIRES		1,779.28
243	TOP TO BOTTOM TREE SER	ELECTRIC LINE CLEARANCE 11/18/24 - 11/24 2025.011		5,037.00
11/27/2024	VELAZQUEZ, NOVO	UB refund for account: 2900330031		75.72
100856102	WEX BANK	ACCT NO. 0470-00-462076-1 FUEL PURCHASES		11,312.11
6504824	XEROX FINANCIAL SERVIC	CUST NO. 69580 XEROX LEASE 11/4/24 - 12/		1,836.49
6427945	XEROX FINANCIAL SERVIC	CUST NO. 69580 ONE-TIME DOCUMENTATION FE		395.00
GRAND TOTAL:				249,053.14

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
166928	BOSHEARS FORD SALES, I	DIAGNOSIS FEE FOR VEHICLE #117		140.00
74348817	COMFORT INN (CADILLAC)	HOTEL FOR BURGH DORF 10/6/24 - 10/11/24		519.75
74348819	COMFORT INN (CADILLAC)	HOTEL FOR CRUZ 10/6/24 - 10/11/24		519.75
203767453304	CONSUMERS ENERGY	ACCT NO. 1000 9033 6411 AIRPORT NOVEMBER		38.01
201987662766	CONSUMERS ENERGY	ACCT NO. 1000 0916 3435 CITY HALL NOVEMB		209.93
201987662768	CONSUMERS ENERGY	ACCT NO. 1000 0916 3971 DPW NOVEMBER 202		214.66
202165629392	CONSUMERS ENERGY	ACCT NO. 1000 0759 4680 DPW NOVEMBER 202		148.77
205191296387	CONSUMERS ENERGY	ACCT NO. 1030 1580 0248 FIRE STATION NOV		213.31
202076661760	CONSUMERS ENERGY	ACCT NO. 1000 8921 1096 KP FIREPLACE NOV		888.62
206970441235	CONSUMERS ENERGY	ACCT NO. 1000 0033 5602 MARSHALL HOUSE F		1,530.98
201097833127	CONSUMERS ENERGY	ACCT NO. 1030 1852 1130 MRLEC NOVEMBER 2		1,113.64
203055536666	CONSUMERS ENERGY	ACCT NO. 1030 1852 0884 MRLEC BARN NOVEM		495.57
205369244582	CONSUMERS ENERGY	ACCT NO. 1000 0916 3203 WASTE WATER NOVE		41.06
201987662767	CONSUMERS ENERGY	ACCT NO. 1000 0916 3708 WASTE WATER NOVE		32.62
201542700678	CONSUMERS ENERGY	ACCT NO. 1030 1352 1119 WASTE WATER LIFT		22.06
201186798851	CONSUMERS ENERGY	ACCT NO. 1000 7224 3312 WATER NOVEMBER 2		106.53
205725194280	CONSUMERS ENERGY	ACCT NO. 1001 0351 3162 WATER METER VAUL		31.37
11132024	DOBBERTIEN, GARRY	ENERGY OPTIMIZATION - ENERGY STAR APPLIA		100.00
11212024	DUBOIS, RICHARD	ENERGY OPTIMIZATION - HVAC UNITS		250.00
78672410	FIRST ADVANTAGE RESIDE	ACCT NO. 138549 RESIDENTIAL SCREENING		61.17
27502575	GRANGER WASTE SERVICES	ACCT NO. 2782490 CITY BUILDINGS WASTE NO		903.68
27494706	GRANGER WASTE SERVICES	ACCT NO. 18400290 RESIDENTIAL NOVEMBER 2		33,627.03
27460198	GRANGER WASTE SERVICES	ACCT NO. 18422860 CITY BUILDINGS RECYCLI		70.14
4413	HE CLEANS TOO, LLC	30" FOAM SQUEEGEES		92.56
11012024	HERITAGE CLEANERS	ACCT NO. 100243 DRY CLEANING SERVICE FOR		165.00
11222024	KOCH, JOHN	ENERGY OPTIMIZATION - HVAC, THERMOSTAT, .		250.00
104837-A	LANSING UNIFORM COMPAN	FIRE UNIFORMS		1,521.90
104939-A	LANSING UNIFORM COMPAN	FIRE UNIFORM PATCHES		250.00
2410-521412	LEGG LUMBER	2X6X10' SPF, 1X2X36" WOOD STAKES		49.96
2410-523009	LEGG LUMBER	4X4-8' TREATED		11.99
11252024	MARSHALL MANUFACTURER'	2025 ANNUAL MEMBERSHIP DUES		800.00
0002435	MICHIGAN MUNICIPAL LEA	CUST ID: 307 CDL CONSORTIUM DRIVERS FEE		2,340.00
1958212	MILLER JOHNSON ATTORNE	CLIENT NO. 52636 SERVICES THROUGH 10/31/		118.00
INV-2144	MITCHELL PUMP & SERVIC	SO2 SCALE REPAIR		792.53
128731	O'LEARY WATER CONDITIO	FIRE DEPT BOTTLED WATER DELIVERY 9/16, 1		66.00
11132024	POWERS, JOAN	ENERGY OPTIMIZATION - AC & THERMOSTAT AT		350.00
11032024	QUADIENT FINANCE USA,	ACCT NO. 7900 0440 5582 9307 POSTAGE OCT		3,000.00
11132024	SPEAKER, KYLER & JEANN	ENERGY OPTIMIZATION - AC & THERMOSTAT		250.00
591-11286254	STATE OF MICHIGAN - MD	CUST ID: 114063 AIRPORT LICENSE FEE 2025		50.00
397437	SUNBELT SOLOMON SERVIC	PAD MOUNT TRANSFORMER QUOTE #Q88053 (DUAL 2024.156		128,865.00
82299	TELNET WORLDWIDE	ACCT NO. 8948 NOVEMBER 2024		1,033.77
2349	THE WOODHILL GROUP, LL	FINANCE & ACCOUNTING SERVICES OCTOBER 20		1,516.67
366023	VIEW NEWSPAPER GROUP	ACCOUNT ID: 100527 NEWSPAPER ADS OCTOBER		1,094.00
11292024	WEST, REUBEN	BOOT ALLOWANCE - WEST, REUBEN		214.65
GRAND TOTAL:				184,110.68

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
11082024CR	MARSHALL COMMUNITY	CRE CREDIT CARD - CHRISTY RAMEY 0075		1,265.72
11082024COM	MARSHALL COMMUNITY	CRE CREDIT CARD - CITY OF MARSHALL 0668		792.78
11082024DP	MARSHALL COMMUNITY	CRE CREDIT CARD - DEREK PERRY 0601		24.00
11082024MF	MARSHALL COMMUNITY	CRE CREDIT CARD - MARSHALL FIBERNET 0569		1,213.90
11082024JL	MARSHALL COMMUNITY	CRE CREDIT CARD - JOSHUA LANKERD 0577		618.23
11082024JM	MARSHALL COMMUNITY	CRE CREDIT CARD - JUSTIN MILLER 0593		723.67
11082024ME	MARSHALL COMMUNITY	CRE CREDIT CARD - MARTIN ERSKINE 0551		186.59
11082024MD	MARSHALL COMMUNITY	CRE CREDIT CARD - MARGUERITE DAVENPORT 0018		403.20
11082024KA	MARSHALL COMMUNITY	CRE CREDIT CARD - KRISTOPHER AMBROSE 0635		1,150.57
GRAND TOTAL:				6,378.66

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
AI66383-PICKUP	APPLIED INNOVATION	MARSHALL HOUSE PRINTER RENTAL PICKUP		195.00
12022024	CB HALL ELECTRIC COMP	INSPECTION SERVICES 11/1/24 - 11/30/24		1,425.00
11012024	COGENT COMMUNICATIONS,	ACCT NO. CITYOFMA00002 MAJOR CAMPUS 1000	2025.092	16,338.70
35060/55531 DEPOSIT	DEAN TRAILWAYS OF MICH	56 SEAT MOTORCOACH FOR MACKINAC TRIP SEP	2025.155	537.50
35061/55532 DEPOSIT	DEAN TRAILWAYS OF MICH	56 SEAT MOTORCOACH FOR MACKINAC TRIP OC	2025.155	537.50
12062024	HEATH, MIRANDA	REIMBURSEMENT FOR CDL FEE		35.73
INV-001124	HYPERION SOLUTIONS GRO	FIBERNET NETWORK ENGINEERING SERVICES		2,587.50
3973	JACKSON INDUSTRIAL CON	WIDEN DPW DOOR OPENINGS	2025.134	4,293.02
12062024	MARANA GROUP	ACCT NO. M323 PREPAYMENT FOR DAILY MAIL		500.00
INV-0000007252	METRO WIRELESS	BUSINESS DATA SERVICES - 10 GBPS INTERNE	2025.107	2,500.00
INV-0000007927	METRO WIRELESS	BUSINESS DATA SERVICES - 10 GBPS INTERNE	2025.107	2,500.00
6024547	MPH INDUSTRIES, INC.	RADAR REPLACEMENT		2,588.00
56855365	POWER LINE SUPPLY	CREDIT MEMO		(118.00)
56855544	POWER LINE SUPPLY	UNIFORMS - CRUZ		187.00
56855545	POWER LINE SUPPLY	SLEEVE STRAPS		480.00
56855631	POWER LINE SUPPLY	SCREW LAG		190.00
244	TOP TO BOTTOM TREE SER	ELECTRIC LINE CLEARANCE 11/25/24 - 12/1/2025	011	4,002.00
12062024	V & V ASSESSING LLC	ASSESSING SERVICES 12/1/24 - 12/31/24	2025.001	5,200.00
INV11942VC3	VC3 INC	ACCT NO. 44996 COMPUTER EQUIPMENT FOR AD		608.92
INV11974VC3	VC3 INC	ACCT NO. 44996 DISPLAYPORT TO VGA ADAPTE		30.01
VC3-175782	VC3 INC	ACCT NO. MAR11 OFFICE 365 NOVEMBER 2024		1,119.90
GRAND TOTAL:				45,737.78

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INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
88564	ALEXANDER CHEMICAL CORP	CHLORINE & SULFUR DIOXIDE	2025.037	2,699.24
1L73-7DH4-R6JY	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 WORK PANTS		59.99
19WR-MTR9-CN3D	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 AMERICAN FLAGS		102.76
19QR-LPPG-9K6W	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 VINYL NUMBERS		23.71
1LWK-71L3-14GV	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 CARGO PANTS		620.80
37925965	APPLIED CAPITAL, LLC	CONTRACT NO. 132-1753516-000 MRLEC COPIE		117.52
2669830	APPLIED INNOVATION	ACCT NO. LAG783-007 MRLEC COPIER SERVICE		74.20
225-524667	AUTO VALUE MARSHALL	WIPER BLADES		95.34
225-524688	AUTO VALUE MARSHALL	OIL FILTER, AIR FILTER, OIL		67.06
225-524758	AUTO VALUE MARSHALL	THREAD SEALANT		9.79
225-524790	AUTO VALUE MARSHALL	SEAM SLR BEIGE, SILVER WHEEL		55.56
225-524784	AUTO VALUE MARSHALL	OIL FILTERS, ADAPTER		16.22
225-524834	AUTO VALUE MARSHALL	PRIMER BULB		38.89
225-524941	AUTO VALUE MARSHALL	GLOSS WHITE, MINI BULB 10 PK		20.09
53573	B&B SERVICES	ELBOW PUSH CONNECT		8.23
53686	B&B SERVICES	TOWER 12 REPAIR		664.70
12/06/2024	BAGGERLY, WILLIAM & BA	UB refund for account: 2101400003		35.01
0377493-IN	BEAVER RESEARCH COMPAN	LIME GO GREEN CLEANER		362.80
0377871-IN	BEAVER RESEARCH COMPAN	FOAMING DEGREASER		219.50
11252024	BELCH, KAREN	ENERGY OPTIMIZATION - NEW APPLIANCES/REC		215.00
4429957	BESCO WATER TREATMENT,	50LB SOFTENER SALT QTY 6 FOR MRLEC		101.48
16043	BUD'S TOWING & AUTOMOT	TIRE REPAIR VEHICLE #304		20.00
4210499305	CINTAS CORP	UNIFORM SERVICES - ELECTRIC & FIBER 11/5		58.34
4210499281	CINTAS CORP	UNIFORM SERVICES - POWER HOUSE 11/5/24		95.62
4210499342	CINTAS CORP	UNIFORM SERVICES - WASTEWATER 11/5/24		63.00
4210499373	CINTAS CORP	UNIFORM SERVICES - WATER 11/5/24		69.64
12022024	CORRELOGIC CENTRALIZED	PROPERTY TAX REFUND - VETERANS EXEMPTION		3,005.26
772229	CORRPRO COMPANIES, INC	ANNUAL SERVICE AGREEMENT	2025.006	1,850.00
29001509-0001	CUSTOM TRUCK ONE SOURC	RENTAL OF PULLING MACHINE	2025.121	10,246.34
644450	DARLING ACE HARDWARE	NUTS, BOLTS		2.72
644219	DARLING ACE HARDWARE	SCREWS		28.99
644262	DARLING ACE HARDWARE	BATTERIES		9.99
644315	DARLING ACE HARDWARE	THREAD ROD 3/8 X 24"		3.99
644308	DARLING ACE HARDWARE	PACKOUT ORGANIZER, LARGE BINS		56.98
644411	DARLING ACE HARDWARE	SAFETY CUP HOOKS		9.56
644222	DARLING ACE HARDWARE	NYLON LINE 500' ROLL		12.99
644380	DARLING ACE HARDWARE	CONCRETE MIX, GLASS/PLEXI		82.99
644379	DARLING ACE HARDWARE	CHALK 6OZ DUST OFF		9.18
644465	DARLING ACE HARDWARE	EXTENSION CORDS		53.98
644470	DARLING ACE HARDWARE	TAPCUBE HD GRND ORG BULK		15.18
644466	DARLING ACE HARDWARE	EXTENSION CORD 3 OUTLET		14.99
644459	DARLING ACE HARDWARE	RETURNED SAFETY CUP HOOKS		(9.56)
INV79080	DORNBOS SIGN, INC.	MI-CONES NAVICADE 46 QTY 35		1,179.00
47339	DUNCAN & ALLEN LLP	CLIENT NO. 003154 SERVICES THROUGH 10/31		782.00
24-15630	ELECTIONSOURCE	ELECTION SUPPLIES & VOTING EQUIPMENT FOR		1,276.00
S105940978.001	ETNA SUPPLY	CUST NO. 5277 SENSUS IPERL WATER METERS,		358.80
S105985563.001	ETNA SUPPLY	CUST NO. 5277 6-BOLT HYDRANT		468.00
S105984990.001	ETNA SUPPLY	CUST NO. 5277 8-BOLT 24" EXTENTION HYDRA		808.55
IN102411070045	FS.COM INC	TRANSCEIVERS ORDER #FS241104155458	2025.137	548.80
12/06/2024	FULLER, BUCK	UB refund for account: 2900860024		61.70
898674	GWIN, DARWIN	MOWING & TRASH AT BROOKS NATURE OCTOBER		180.00
151	HERMAN ELECTRIC	RELOCATE CONDUIT & WIRES FOR NEW DOOR AT		389.00
156	HERMAN ELECTRIC	REPLACE MOTION SWITCH AT PSB		128.87
165	HERMAN ELECTRIC	INSTALL OUTLETS FOR PHONE SYSTEM AT CITY		826.29
169	HERMAN ELECTRIC	INSTALL TIMER TO FIREPLACE AT KETCHUM PA		295.21
6515	HUMANERGY INC.	POLICE DEPARTMENT STRATEGIC PLANNING FAC	2025.157	7,000.00
3163752777	IDEXX DISTRIBUTION, IN	LAB SUPPLIES		386.63
4305194	IIX INSURANCE INFORMAT	ACCT NO. 888907 MOTOR VEHICLE REPORTS/AC		26.15
1499-2024	IMPACT LAWN & LANDSCAP	:2024 LAWN MOWING AT ATHLETIC FIELDS OCTO		1,105.00
1505-2024	IMPACT LAWN & LANDSCAP	:2024 LAWN MOWING AT INDUSTRIAL PARK OCTO		150.00
1508-2024	IMPACT LAWN & LANDSCAP	:2024 LAWN MOWING AT WASTEWATER OCTOBER 2		100.00
1509-2024	IMPACT LAWN & LANDSCAP	:2024 LAWN MOWING AT WATER OCTOBER 2024		220.00
1516-2024	IMPACT LAWN & LANDSCAP	:2024 LAWN MOWING AT AIRPORT OCTOBER 2024		1,080.00
1521-2024	IMPACT LAWN & LANDSCAP	:2024 LAWN MOWING AT MARSHALL HOUSE OCTOB		180.00
182346	IMPACT SOLUTIONS	CITY POLICE INCIDENT CARDS		194.95
2025.126-PAY APP #	J. RANCK ELECTRIC, INC	DIRECTIONAL BORING OUT TO BLUE OVAL/MAJO	2025.126	152,443.10
MIS2024-0014	J.R. UNDERGROUND LLC	DIRECTIONAL BORING FOR GREEN STREET ACTI		1,600.00
1942	JIMMY'S JOHN'S PORTABL	PORTABLE TOILET RENTAL AT MRLEC		280.00
XX	KELENSKE, BRIAN	BEAVER TRAPPING AT UPPER BRACE LAKE		262.50
218986	KELLOGG COMMUNITY COLL	POLICE ACADEMY CHARGES 24/SU AND 24/FA -		240.00
0022450-IN	KRUM PUMP & EQUIPMENT	(GASKETS		80.44
12/06/2024	LARY SCHULER	UB refund for account: 3443		41.20
019741	LEWEY'S SHOE REPAIR	BOOT ALLOWANCE - MACK, JEFF		460.00
019753	LEWEY'S SHOE REPAIR	BOOT ALLOWANCE - WEBERLING, ERIC		299.00
11082024-13531	MARSHALL HARDWARE, LLC	4-1/2 MSNRY CUP WHEEL		49.99
11052024-13365	MARSHALL HARDWARE, LLC	500PC BLK TIE ASSORTMENT		15.99
11062024-13450	MARSHALL HARDWARE, LLC	BLK TAPE, 3" METAL CUT OFF DISC, PLEXI S		61.18
11072024-13484	MARSHALL HARDWARE, LLC	70" 5/16" CHAIN REM, 1/4" CLEVIS SLIP &		35.98
4069	MARSHALL WELDING & FAB	T-HANDLE VALVE WRENCH		407.50

12/12/2024 08:49 AM
User: KWAGNER
DB: Marshall

APPROVAL LIST FOR CITY OF MARSHALL
EXP CHECK RUN DATES 12/09/2024 - 12/09/2024
JOURNALIZED
PAID

Page: 2/2

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
12-RIVERWALK	MCSA GROUP, INC.	RIVERWALK DESIGN AND CONSTRUCTION ENGINE	2024.065	2,000.00
E35444	MWEA	2025 WASTEWATER ADMINISTRATORS CONFERENC		395.00
511341	NORTH CENTRAL LABORATO	LAB SUPPLIES	2025.008	195.35
NG-641	NUTRIGRO ENVIRONMENTAL	2024 FALL BIOSOLIDS HAUL	2025.152	31,318.92
892903	NYE UNIFORM COMPANY	VEST - DICKINSON		1,439.24
897550	NYE UNIFORM COMPANY	UNIFORMS - DICKINSON		132.82
900496	NYE UNIFORM COMPANY	POLICE BADGES		156.14
897543	NYE UNIFORM COMPANY	UNIFORMS - THOMPSON		132.82
4788-410713	O'REILLY FIRST CALL	ACCT NO. 1741510 MOTOR OIL, FUNNEL		42.44
12834	OAKLAND COMMUNITY COLL	BASIC DETECTIVE SCHOOL TUITION - HUG		500.00
59072	PURE LUBE CENTERS, INC	OIL CHANGE VEHICLE #128		98.99
2025.043-4	QUALITY EXCAVATORS INC	2024 IMPROVEMENTS TO ACTIVATION ZONE 10/2025	043	2,058.00
12/06/2024	SHAFFER, BRUCE	UB refund for account: 2901530011		22.55
83995	SPECTRUM PRINTERS, INC	VOTING TEST DECKS		210.00
305281	SYN-TECH SYSTEMS	SERVICE CALL TO BROOKS AIRPORT		42.00
2117	T&A DIESEL LLC	FIRE SQUAD 12 REPAIR	2025.128	3,474.66
BC-PSINV031751	THERMALNETICS, LLC	3 YEAR HVAC SERVICE AGREEMENT (YEAR 2) N	2025.016	1,040.58
INV00527525	USABBLUEBOOK	HACH DPD FOR 10ML SAMPLE 100/PK		70.60
000392407	WATER ENVIRONMENT FEDE	MEMBER ID: 17526283 2025 MEMBERSHIP DUES		177.00
11242024	WOW! BUSINESS	ACCT NO. 013934621 DPW		48.15
11292024	WOW! BUSINESS	ACCT NO. 014226414 FIRE STATION		140.46
GRAND TOTAL:				239,025.62

ITEM: 7.C

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Michelle Eubank, City Clerk
DATE: December 16, 2024
SUBJECT: 2025 CITY COUNCIL MEETING CALENDAR

Marshall City Charter, Section 2.15 (a) Meetings, specifies that the Council shall meet regularly at least once in every month at such time and places as the Council may prescribe by resolution.

For your consideration is the proposed 2025 calendar year schedule for City Council meetings.

BUDGET IMPACT:
None.

RECOMMENDATION:
Approve Resolution #2024-34, A Resolution to set the 2025 City Council meeting calendar.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. 2024-34**

A RESOLUTION TO SET THE 2025 CITY COUNCIL MEETING CALENDAR

At a regular meeting of the Council of the City of Marshall, held on December 16th, 2024, at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, the Marshall City Charter, Section 2.15 (a) Meetings, specifies that the Council shall meet regularly at least once in every month at such time and places as the Council may prescribe by resolution; and

WHEREAS, the Marshall City Council may hold work sessions prior to City Council meetings at 6:00 PM at City Hall in the Training Room, 323 West Michigan Avenue, Marshall, MI 49068; and

WHEREAS, the Marshall City Council will hold its regular meetings in the year 2025 at 7:00 PM, at City Hall in the City Council Chambers, 323 West Michigan Avenue, Marshall, MI 49068 on the following dates:

Monday, January 6 th	Tuesday, January 21st
Monday, February 3 rd	Tuesday, February 18th
Monday, March 3 rd	Monday, March 17 th
Monday, April 7 th	Monday, April 21 st
Monday, May 5 th	Monday, May 19 th
Monday, June 2 nd	Monday, June 16 th
Monday, July 7 th	Monday, July 21 st
Monday, August 4 th	Monday, August 18 th
Tuesday, September 2nd	Monday, September 15 th
Monday, October 6 th	Monday, October 20 th
Monday, November 3 rd	Monday, November 17 th
Tuesday, December 2nd	Monday, December 15 th

*Saturday, January 11 at 9 AM in the City Hall Training Room

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL, approves and sets the 2025 meeting schedule as required by the Marshall City Charter Section 2.15(a).

AYES:

NAYES:

ABSTAINED:

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
COUNTY OF CALHOUN) ss:

I, the undersigned, the fully qualified Clerk of the City of Marshall, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Marshall at a regular meeting held on the 16th day of December 2024, the original of which resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature this 16th day of December 2024.

Michelle Eubank, City of Marshall City Clerk

ITEM: 7.D

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Michelle Eubank, City Clerk
DATE: December 16, 2024
SUBJECT: **2025 BOARD AND COMMISSION VACANCIES**

Section 2.13(d) Appointment of Boards and Commissions, of the Marshall City Charter requires, each December, the publishing of a listing of all Board and Commission positions which are scheduled to expire the following year and the term of office for each.

Interested parties wishing to volunteer their services may apply by filling out the City of Marshall Boards and Commissions Application and submitting the application and resume to the Mayor at Marshall City Hall, 323 W. Michigan Ave. Marshall, MI 49068.

The notice will be published in the paper and posted at City Hall.

BUDGET IMPACT:
None.

RECOMMENDATION:
Approve the posting of the Boards and Commissions as required by the Marshall City Charter Section 2.13(d), publish in the newspaper and post at City Hall.

CITY OF MARSHALL NOTICE

Boards and Commissions Positions

Section 2.13: Appointment of Boards and Commissions, of the City Charter, requires publication, in December, a listing of all Board and Commission positions which are scheduled to expire the following year and the term of office.

Following is a listing of Boards and Commissions positions whose terms are scheduled to expire in 2025. Interested parties wishing to volunteer their services may apply by filling out an application and submitting a resume to the Mayor, Marshall City Hall, 323 West Michigan Avenue, Marshall, MI 49068. Some expired seats may be filled by the incumbent member.

Board or Commission	Term of Office
AIRPORT BOARD	10/1/2025 to 9/30/2028
Two positions	
BROOKS NATURE AREA	8/15/2025 to 8/14/2028
Two positions	
DISTRICT LIBRARY BOARD	3/31/2025 to 3/30/2028
One position	
DOWNTOWN DEVELOPMENT AUTHORITY/ LOCAL DEVELOPMENT FINANCE AUTHORITY	
Two positions	9/15/2025 to 9/14/2029
MARSHALL FARMERS MARKET ADVISORY BOARD	
Three positions	10/20/2025 to 10/19/2028
NORTHEAST NEIGHBORHOOD IMPROVEMENT AUTHORITY	
Two positions	12/31/2025 to 12/30/2028
PARKS AND RECREATION	
Two positions	7/01/2025 to 6/30/2028
PLANNING COMMISSION	
Two positions	11/01/2025 to 10/31/2028
SISTER CITY COMMITTEE	
Three positions	10/16/2025 to 10/15/2028
SOUTH NEIGHBORHOOD IMPROVEMENT AUTHORITY	
One position	12/31/2025 to 12/30/2028
ZONING BOARD OF APPEALS	
Two positions	3/10/2025 to 3/09/2028

Michelle Eubank, Clerk
12/17/2024



**CITY OF MARSHALL
BOARDS & COMMISSIONS
APPLICATION**

Your interest and willingness to serve the City of Marshall is appreciated. The purpose of this application is to provide the Mayor and Council with basic reference data and information pertaining to residents being considered for appointment to a City board or commission. The information supplied on this form will be available for the Mayor and Council and may be used for their deliberation concerning such appointments.

Date _____

Applicant Name _____

Address _____

Home Phone _____ Work Phone _____

E-Mail Address _____

How long have you lived in the City of Marshall? _____

Education _____

Community Experience and Affiliations: _____

Please specify the Board/Committee sought: _____

Why would you like to serve in this capacity? Include experience or expertise relevant to board or committee for which you are applying.

Can you commit to attend all meeting: Yes or No

Please feel free to attach a resume, brief bio, hobbies, former committee work, etc.

BOARD DESCRIPTIONS

Airport Board – 3 year term

Meets the second Monday of the month at 5:15 p.m.

Airport Board is an advisory board that develops rules, regulations, and policies governing the Airport. The board also recommends to council capital improvements and contractual agreements. Members also provide guidance to staff for the daily operation and recommends and tracks budget revenue and expenditures.

Board of Review – 2 year term

Meets annually in March and December

The Board of Review has the authority to revise and correct assessments. They shall hear complaints of all persons considering themselves aggrieved by assessments; and, if it shall appear that any person or property has been wrongfully assessed or omitted from the tax roll. The Board shall correct the roll in such manner as it deems just.

Brooks Nature Area Advisory Board – 3 year term

The advisory board is responsible for the promotion, protection, and development of the 189 acre nature preserve which was established in 2006.

Downtown Development Authority – 4 year term

Meets the fourth Thursday of the month at 4:00 p.m.

The Downtown Development Authority is a board that is established through state statute to implement development plans for downtown districts. The DDA can levy an additional millage for public improvements. The DDA is a tax increment financing authority which collects any additional taxes raised from any building improvement that occurs after its date of establishment.

Local Development Finance Authority – 4 year term

Meets the fourth Thursday of the month at 4:00 p.m.

The Local Development Finance Authority is a board that is established through state statute to implement development plans for industrial districts. The LDFA is a tax increment financing authority which collects any additional taxes raised from any building improvement that occurs after its date of establishment.

Local Advisory Council – 3 year term

The Local Advisory Council (LAC) is composed of individuals that represent senior citizens and persons with disabilities. The purpose of the LAC is to ensure that public transit services and buses are accessible to these individuals.

Marshall District Library Board – 3 year term

The Marshall District Library Board is comprised of members appointed by the local municipalities that form the library district to oversee Library operations. These include City of Marshall, Eckford Township, Fredonia Township, Marengo Township, and Marshall Township.

Marshall Farmer's Market Advisory Board – 3 year term

Meets the second Tuesday of the month at 6:00 p.m.

The Board is responsible for the promotion and development of the Farmer's Market and was established in 2014.

Parks, Recreation, and Cemetery Board – 3 year term

Meets the fourth Tuesday of the month at 5:30 p.m.

The Parks, Recreation and Cemetery Advisory Board prepares and updates the Parks and Recreation Master Plan and works with staff in the areas of programming, planning, facilities, fees, staffing, marketing, etc.

Planning Commission – 4 year term

Meets the second Wednesday of the month at 7:00 p.m.

The Planning Commission reviews and advises the City Council on matters like site plans for new developments, our city ordinances, and zoning issues. This board has 9 regular members and consists of local volunteers with various backgrounds, especially in development.

Zoning Board of Appeals – 3 year term

Meets the third Tuesday of the month at 7:00 p.m.

The ZBA hears requests for variances from the ordinance when a request has been denied by the Planning & Zoning Administrator or Building Official. This board of 5 regular members, plus 2 alternate members, is made up of local volunteers with various backgrounds, especially in law.

ITEM: 7.E

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Marcia Strange, Director of Community Development
Justin Miller, Parks and Recreation Superintendent
DATE: December 16, 2024
SUBJECT: **PARKS AND RECREATION 5-YEAR MASTER PLAN ADOPTION**

Brooks Nature Area information was received late and has been added to the Parks and Recreation 5-Year Master Plan. It is important to add this to the plan in case there is a need to apply for grants for Brooks Nature Area in the next 5 years.

BUDGET IMPACT:
None.

RECOMMENDATION:
Approve Resolution #2024-35, A Resolution to Adopt the City of Marshall 2025-2029 Parks and Recreation Master Plan.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. 2024-35**

**A RESOLUTION TO ADOPT THE CITY OF MARSHALL 2025-2029
PARKS AND RECREATION MASTER PLAN**

Minutes of a regular meeting of the Council of the City of Marshall, held on December 16, 2024, at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, the City of Marshall has undertaken a five-year Parks and Recreation Plan which describes the physical features, existing recreation facilities, and the desired actions to be taken to improve and maintain recreation facilities during the period between 2025 and 2029; and

WHEREAS, an online input survey was made available to the public from June 22, 2024, to September 15, 2024; and

WHEREAS, the Parks and Recreation Plan was developed for the benefit of the entire community and the City wishes to use the plan as a document to assist in meeting the recreation needs of the community; and

WHEREAS, on August 27, 2024, the Marshall Parks, Recreation, and Cemetery Advisory Board reviewed the responses from the public survey and a draft plan; and

WHEREAS, at a meeting held on September 24, 2024, the Marshall Parks, Recreation, and Cemetery Advisory Board reviewed the draft plan and recommended adoption by the City Council; and

WHEREAS, the draft Parks and Recreation Plan was made available for review and public comment from October 7, 2024, to November 8, 2024; and

WHEREAS, a public meeting was held on November 18, 2024, at 7:00 pm at the Marshall City Hall to provide an opportunity for citizens to express opinions, ask questions, and discuss all aspects of the Parks and Recreation Plan; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL hereby adopts the 2025-2029 Parks and Recreation Plan for the City of Marshall.

Resolution declared adopted this 16th day of December 2024.

Michelle Eubank, City Clerk

I, Michelle Eubank, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on December 16, 2024, and that the said meeting was conducted and that the minutes of the meeting were kept and will be or have been made available.

Michelle Eubank, City Clerk



A COMMUNITY AT PLAY



Parks & Recreation Five-Year Plan

2025-2029

Thank you!

A special thanks to:

CITY COUNCIL

Jim Schwartz—Mayor
Scott Wolfersberger—Ward 1
Joe Caron—Ward 2
Jacob Gates—Ward 3
Theresa Chaney Huggett—Ward 4
Ryan Underhill—Ward 5
Ryan Traver—Council Member At-Large

PLANNING COMMISSION

Tim Banfield—Vice Chair
Carter Bright
Julie Burke-Smith
Timothy Fitzgerald
Aron Hodo
Chris Longyear
Lisa McNiff—Chair
Ian Douglas Stewart
Scott Wolfersberger—Council Liaison
Jim Zuck

PARKS, RECREATION, AND CEMETARY ADVISORY BOARD

Jim Coury
Alex Culver
Natalie Rector
Mitch Robbins
Zachery Shippell
Gerald Underhill
Ryan Underhill—Council Liaison

BROOKS NATURE AREA ADVISORY BOARD

Ian Campbell
Dave Fhaner—Chair
Patty Hoch-Melluish
Brian Huggett
Jane Schoenmeyer
Erin Skidmore
Margaret Steele

KETCHUM PARK ADVISORY COMMITTEE

James Coury
Lauren Bruggeman
Marcia Strange—Co-Chair
Robert Segall
Lynn Sleight
Cheryl Vosburg
Ian Campbell
Mitch Robbins—Co-Chair
Viesturs Kalnins

CITY STAFF

Derek Perry—City Manager
Justin Miller—Recreation & Parks Superintendent
Marguerite Davenport—Director of Public Services
Phil Smith—Public Works Superintendent

MASTER PLAN COMMITTEE

Jen Bomba
James Durian
Aron Hodo
Jacob Gates
Alena Geunther
Ian Gilyard-Schnaitman
Lucy Hough
Amanda Lankerd
Lisa McNiff
Andrew Scribe
Ian Stewart
Ryan Traver

PLANNING CONSULTANT



LAND ACKNOWLEDGMENT

The City of Marshall sits on the original homelands of the Nottawaseppi Huron Band of Potawatomi Indians.

Contents

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Parks and Recreation Programming and Inventory

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Planning and Public Input Process

4

Goals, Objectives, and Implementation

5

Appendices

- A. Parks Department Budget
- B. Recreation Department Budget
- C. Capital Improvement Plan 2024-2030
- D. Recreation Grant History
- E. Community Planning Survey Responses
- F. Bear Creek Museum and Nature Center Plan
- G. Ketchum Park Master Plan Excerpt
- H. Stuart's Landing Plan
- I. Eaton Park Plan
- J. Brooks Nature Area Management Plan 2025-2030



Overview

Introduction, Community Description, and Administrative Structure



Introduction

The City of Marshall is pleased to present its Parks & Recreation Five-Year Plan for 2025-2029. It is an exciting time for the City and this plan reflects the aspirations and enthusiasm of the community regarding its parks system. Parks are an essential component of the city’s identity and critical to the wellbeing of its residents. This plan focuses on parks and recreation goals for the City of Marshall, with additional priorities outlined that are part of regional initiatives. The Parks & Recreation Five-Year Plan will serve as a guide for budgeting and policy decisions by staff, the Parks, Recreation & Cemetery Board, and other relevant City commissions and boards. Further, with the adoption of this plan, the City of Marshall is eligible for grant funds through the Michigan Department of Natural Resources (DNR).

Community Description

The City of Marshall is a community of roughly 6,800 residents located in central Calhoun County and serving as the County Seat. The city is approximately 6.2 square miles and is located along the interchange of interstate 94 and interstate 69. The city is approximately 50 miles south of Lansing and 40 miles east of Kalamazoo.

Founded in 1830, Marshall was in the running to be the state capital, but lost by several votes to Lansing. The city is home to the “Governor’s Mansion” – constructed by the third Governor of Michigan, James Wright Gordan – as well as many other historic 19th century structures. In fact, Marshall’s downtown is one of the nation’s largest National Historic Landmark Districts.

History is paramount in Marshall. The community’s identity is tied to its unique history, from politics to railroads, to even the Underground Railroad. The Marshall Historical Society maintains excellent archives of the city’s history and manages several historic museums in the city, including the Honolulu House and the Marshall Historical Museum.

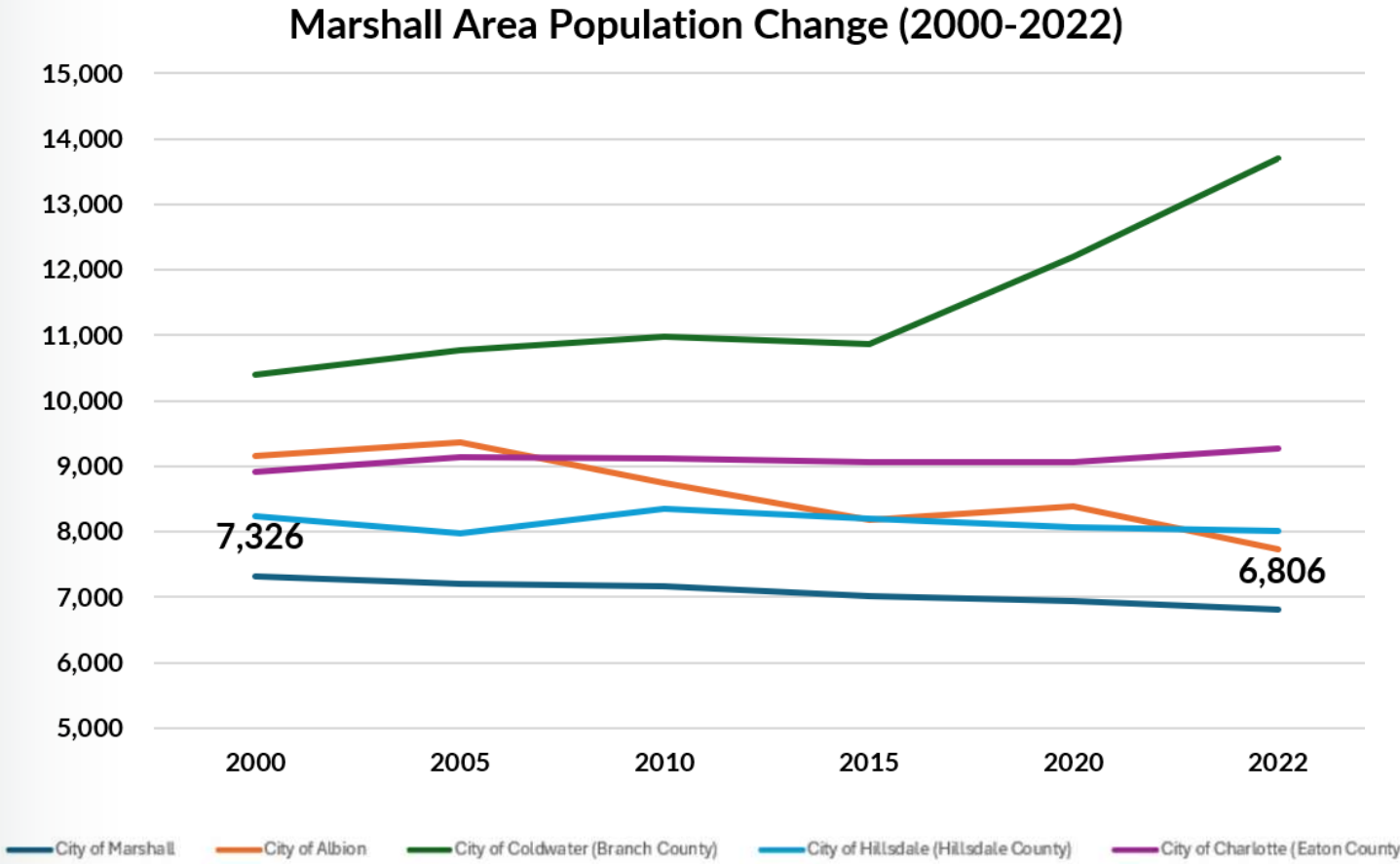
Visitors and residents appreciate Marshall for its preservation of history, but they also visit for splendid access to nature. Marshall is rich in natural amenities, the North Branch of the Kalamazoo River runs through town, as well as Rice Creek and Talmadge Creek. The City’s parks such as Ketchum Park, Brooks Nature Area, and the Riverwalk attract hikers, bikers, and fishers. The unique natural features and location of Marshall have poised the city to link critical river and trail networks throughout Calhoun County and beyond.

Demographics

When a community is thinking about parks and recreation, it is important to understand who will be using the parks and participating in the programs. Understanding these demographic trends is useful in planning parks and recreation improvements and programs. Is more playground equipment needed or more outdoor exercise equipment for older adults trying to stay active? What about amenities for those with mobility issues? Factors such as the number of seniors or the number of households with families or children at various age brackets play a role in designing park amenities.

In terms of overall population, Marshall has lost over 500 residents since 2000, decreasing from 7,326 residents in 2000 to 6,806 in 2022 (-7%). This is greater than Calhoun County’s overall population decline (-3%) over the same period.

1 - U.S. Census Bureau, ACS 2022 5-year.



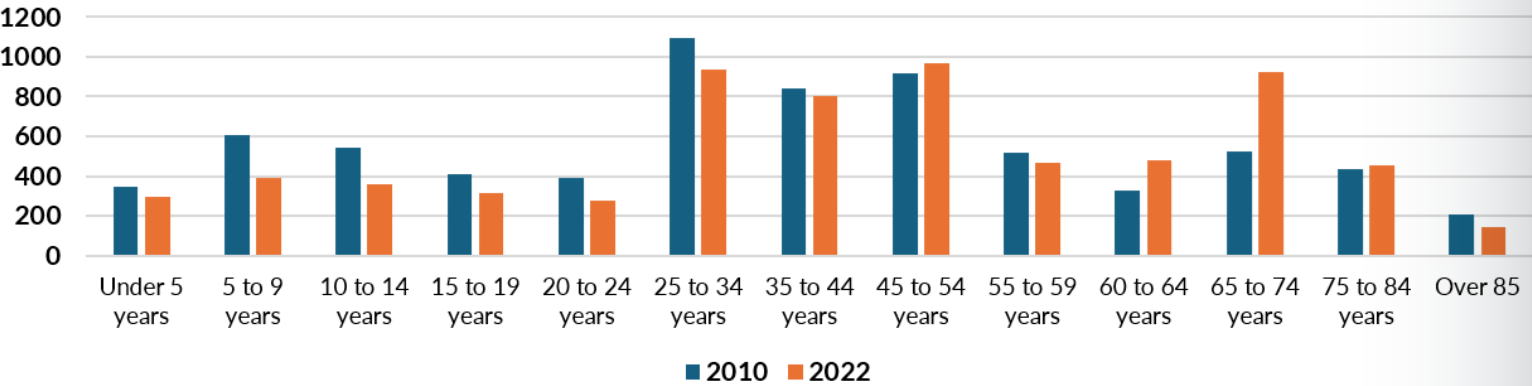
However, the number of households in Marshall has grown between 2010 and 2022, increasing from 2,999 households to 3,119. Growth in the number of households while population has declined can be attributed to the large number of Millennials who have come of age in this time period. Many have left a shared house with roommates or moved out of their parents' homes, adding to the number of total households. The size of these households are smaller, however; the average household size in 2010 was 2.39 people, compared to 2.14 people in 2022.

Households have also changed in their age composition. As is the case across the country, Marshall's population is aging. The number of young children, teenagers, and high schoolers in Marshall (those 19 years or younger) has declined by about 29% since 2010, decreasing from 1,904 people 19 or younger in 2010 to 1,355 in 2022. Only one out of five households in Marshall have children under 18.

The number of retirement-age residents in Marshall has increased by 31% in that same time period. By way of comparison, the number of retirement-age residents in the State of Michigan increased roughly 36% between 2010-2022.

Disability is another important consideration when it comes to planning parks and recreation facilities and programming. In Marshall, approximately 11.9% of people identify as having a disability, including 4.5% of children ages 17 and under. This is a lower level of overall disability when compared to Calhoun County and the state of Michigan, which both have approximately 14.3% of the population living with a disability. Marshall's percentage of children living with a disability is comparable to Michigan's (4.8%) but higher than Calhoun County (3.7%).

Marshall Age Cohorts, 2010-2022



Administrative Structure

Advisory Boards

Parks, Recreation & Cemetery Board
The Parks, Recreation & Cemetery Board is comprised of eight members, including one liaison to the City Council. Appointed by the Mayor, board members are comprised of City and/or Township residents, serving three-year terms. The Board acts in an advisory capacity to the City Council and staff, aiding in the formulation of rules, regulations, and policies. The Board informed the creation of the Parks & Recreation Plan by holding three meetings – one kick-off discussion, one meeting to review the draft plan, and one to recommend the plan for adoption by City Council.

Brooks Nature Area Advisory Board
The Brooks Nature Area Advisory Board is responsible for the promotion, protection, and development of the 189-acre nature preserve which was established as a city park in 2006. The Board is comprised of seven members which serve two-year terms. The Advisory Board recently updated the Five-Year Management Plan for Brooks Nature Area, found in Appendix J.

Marshall Area Farmers Market Advisory Board
This Advisory Board was established in 2014 to oversee the promotion and development of the Marshall Area Farmers Market, which has been in operation since 2002. The Board is comprised of 10 members plus a City Council Liaison and Staff Liaison.

Staff

Community Services, Parks Department, Recreation Department, and Department of Public Works
Three city departments are involved in the maintenance and programming of parks and recreation in the City of Marshall: the Parks Department, the Recreation Department, and the Department of Public Works (DPW). The Parks & Recreation Superintendent directs both the Parks Department and the Recreation Department, and reports to the Director of Community Services. While these departments are distinct operating units, a collaborative working environment allows for the sharing of staff, equipment, and expertise as needed.

The Parks Department currently has two employees and is financed through the General Fund. Over the past few fiscal years, the budget for the Parks Department has been between \$90,000 and \$130,000, with a five-year average of approximately \$105,000. The current adopted budget, historical expenditures, and requested budget for fiscal year 2025 have been included in Appendix A.

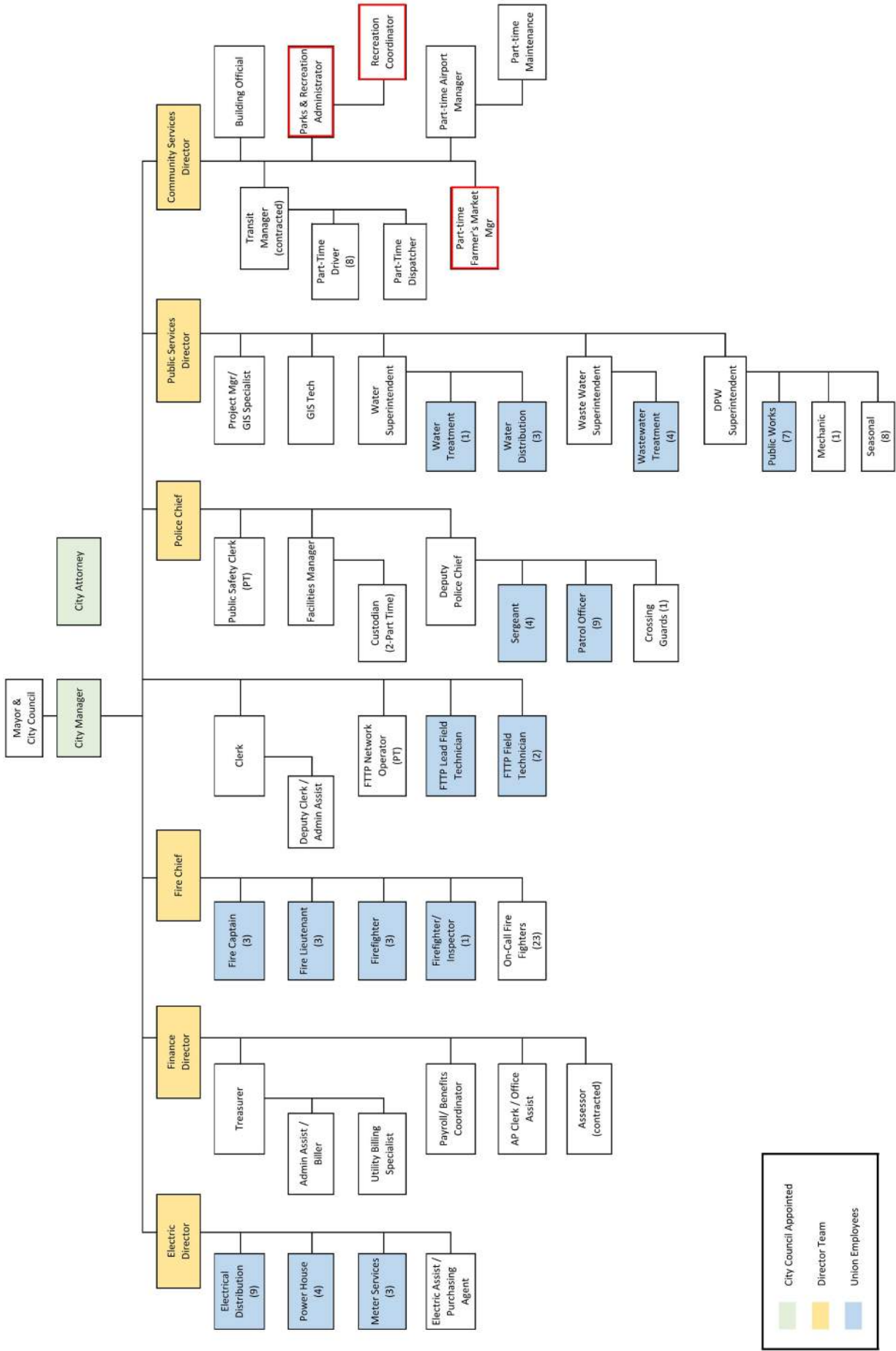
The Department of Public Works currently has eight full-time employees and seasonal part-time employees. All positions are financed through the General Fund. DPW is responsible for maintaining parks facilities and reports to the Director of Public Services.

The Recreation Department currently has two full-time employees and eight seasonal employees. The Department also depends heavily on a strong volunteer base to meet program needs. Approximately 50 percent of the Department’s operations are funded through a 0.9202 voter approved dedicated millage with the other 50 percent generated from user fees. The Recreation Department budget has fluctuated between \$327,000 and \$433,000 over the last five years, with an average of around \$395,000. The current adopted budget, historical expenditures, and requested budget for fiscal year 2025 have been included in Appendix B.



Figure 1. City of Marshall staff at a park clean-up day on May 24, 2024.

City of Marshall - Organization Chart
3.28.2024



Other Districts and Agencies

Marshall Public Schools

The City Recreation Departments relies heavily on Marshall Public Schools for facility use and marketing of the programs offered. The Recreation Department uses many different school-owned facilities throughout the year for both athletics and special events. These include tennis lessons at the tennis courts, youth and adult basketball leagues and lessons, floor hockey, dodgeball, volleyball leagues and clinics, whiffleball leagues, Tae Kwon Do, and special events such as the Daddy Daughter Date Night and Mother Son Activity nights.

One signature program offered by the Recreation Department is the Summer Fun Playground. This summer kids program is hosted at Hughes Elementary school for eight to ten weeks, Monday through Friday, from 10am-4pm. Marshall Public Schools also allows the Recreation Department to distribute flyers through their Friday folder in the elementary schools. This is an essential partnership for the continued success of the department.

Calhoun County

The City of Marshall has a strong working relationship with Calhoun County. The County has several regional parks, trails, and river projects planned for the coming years, and the City of Marshall is coordinating with the County to align on these initiatives. On August 6th, voters approved a Calhoun County millage for parks. Half of these monies go toward County parks initiatives while the other half are allocated to local units based on population size.

Volunteers

The Parks and Recreation Departments rely on the time of valued volunteers to conduct their activities. Volunteers assist with litter control, landscaping needs, routine maintenance, facility and equipment improvement, and other improvements that the groups are willing to sponsor. Groups commonly involved are the Marshall Rotary Club, Ketchum Park Advisory Committee, Boy and Girl Scouts troops, and more.



Figure 2. Members of Marshall Rotary Club on the newly finished Ketchum Park Rotary Bridge. May 8, 2024.



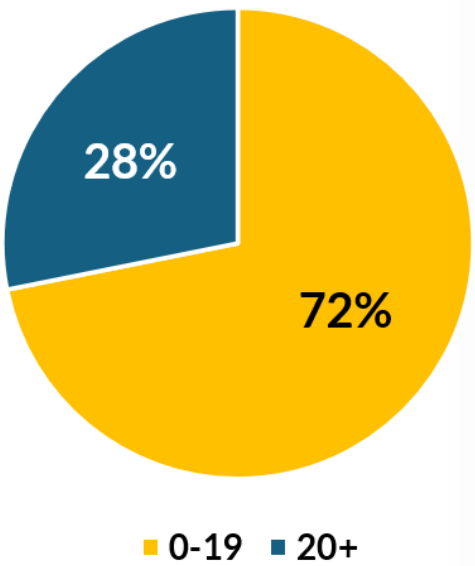
Parks and Recreation Programming and Inventory

Recreation Programming, Recreation Inventory, and Natural Resource Inventory

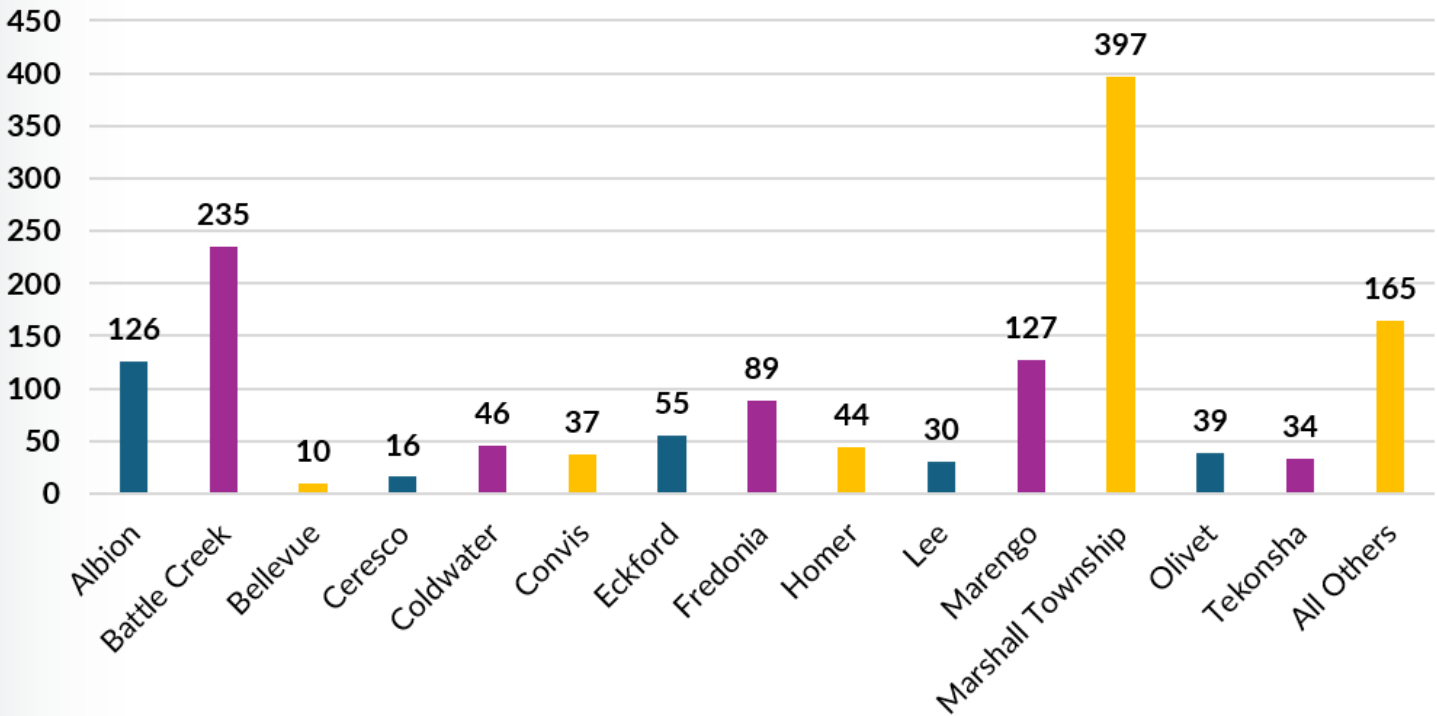
Recreation Programming

For a community of its size, Marshall has a robust portfolio of recreation programming, attracting attendees from across Calhoun County of all ages. In 2023, 3,053 people registered for programming through the Marshall Recreation Department. Of those, roughly 53 percent were residents and 47 percent were non-residents. Participants come from as far as Olivet and Coldwater to participate in Marshall's recreation programs and leagues. The following graphs tell the story of who attends Marshall's recreation programming.

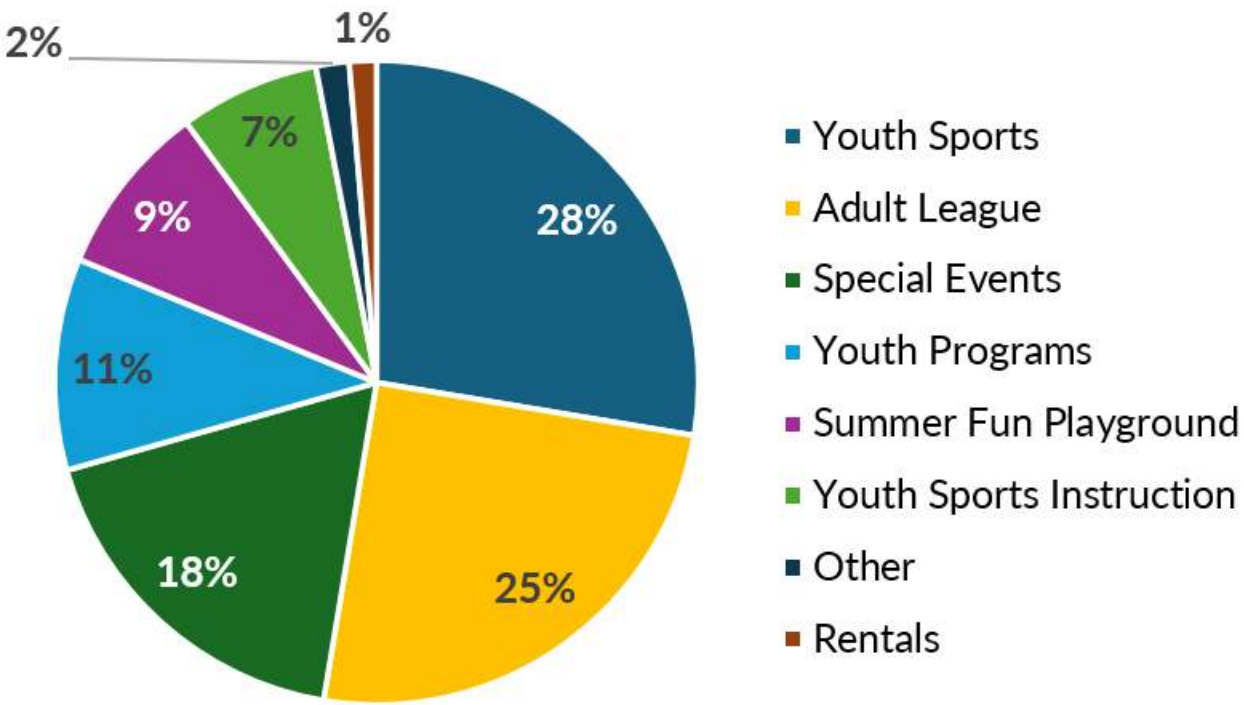
Age of Recreation Program Participants



Where do non-Marshall rec participants come from?



Type of Programming



Marshall is able to attract participants due to its innovative and expansive recreation offerings. The Marshall Recreation Department maintains

a separate website from the general City of Marshall website and keeps an active Facebook account with over 3,800 followers.

The following programs were offered in 2023-24:

Youth Programs • Junior Baseball and Softball • Junior Basketball • Lil' Sports Programs – 3-5yr olds • Floor Hockey • Archery • Flag Football – Spring and Fall Sessions • Summer Fun Playground Camp – 8 weeks • Nerf Wars • Indoor Soccer • After School Programs: • Adventure Club • Kids Night Out	Adult Programs • Adult Volleyball • Adult Softball • Adult Basketball Special Events • Father / Daughter Date Night • Mother/ Son Activity Night Rentals • Kayak, Canoe, and Tube Rentals • Park and Facility Rentals
--	--

Recreation Inventory

Per the City of Marshall Code of Ordinances, Chapter 91. Parks and Recreation, there are eight properties designated as city parks in the City of Marshall:

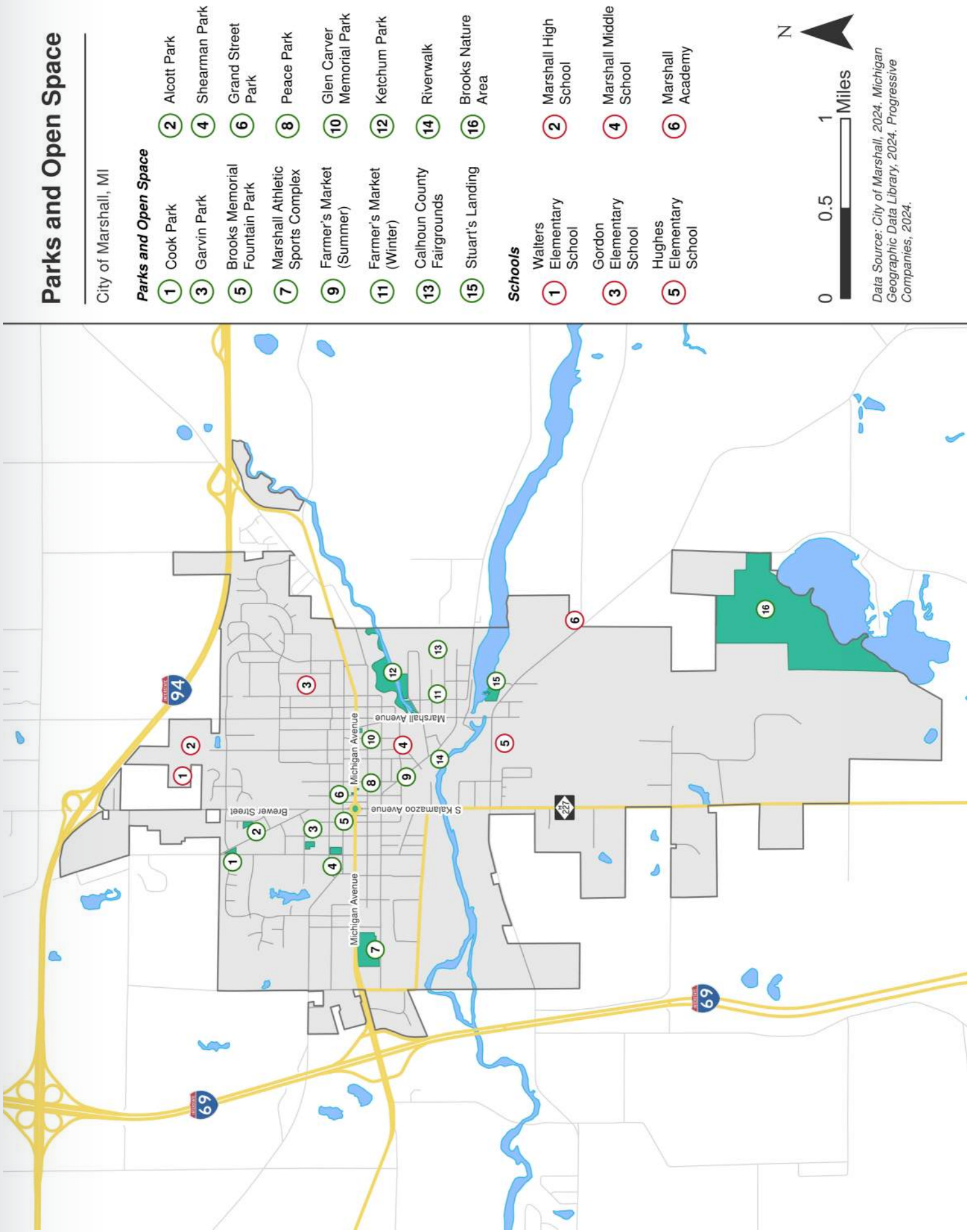
- Carver Park
- Brooks Memorial Fountain Park
- Marshall Athletic Fields
- Ketchum Park
- Stuart Landing and Millpond Park
- The Brooks Nature Area
- Shearman Park
- Riverwalk

Additionally, the following locations serve as important parks and recreation spaces:

- Allcott Park
- Grand Street Park
- Garvin Park
- Cook Property
- Marshall Area Farmer’s Market
- Calhoun County Fair Grounds

And lastly, the following school-owned facilities are places of recreation for the community:

- Gordon Elementary School
- Walters Elementary School
- Hughes Elementary School
- Marshall Middle School
- Marshall High School
- Marshall Academy
- Mar-Lee School



Accessibility Assessment

The inventory that follows details geographic and operational information for each park, along with an accessibility assessment based on the 2010 ADA Standards for Accessible Design. These standards address design elements such as the width and slope of walkways, the size of print and pictures in interpretive signage, the height of observation decks, and the presence of curb cuts and ramps that connect to pedestrian infrastructure.

Marshall's parks were rated based upon the ranking system below:

- 1 = none of the facilities/park areas meet accessibility guidelines
- 2 = some of the facilities/park areas meet accessibility guidelines
- 3 = most of the facilities/park areas meet accessibility guidelines
- 4 = the entire park meets accessibility guidelines
- 5 = the entire park was developed/renovated using the principals of universal design



Carver Park

East Michigan Avenue and Exchange Street
0.3 Acres

Park Description

Carver Park, located near the intersection of East Michigan Avenue and Exchange Street, is the focal point of the east end of the Central Business District. The park is roughly a third of an acre and centers around a lighted fountain. Benches and landscaping frame the fountain in all directions. The park also features seasonal art exhibits and a drinking fountain. It is used for a number of activities and festivals and has been adopted by the Marshall Garden Club who maintains the plantings in the large flower gardens.



Accessibility Score:



Brooks Memorial Fountain Park

West Michigan Avenue and Kalamazoo Avenue Traffic Circle
1 Acre

Park Description

Brooks Memorial Fountain Park is located in the center of the traffic circle at West Michigan Avenue and Kalamazoo Avenue and serves as the gateway to downtown Marshall when coming from the west. The white pillared fountain at the center of the park was a gift from revered Mayor Harold C. Brooks (1925-1931) in memory of his father, Charles Esselstyn Brooks. Mayor Brooks dedicated the fountain on April 26, 1930.



According to the survey as part of this planning effort, Brooks Memorial Fountain is the most visited park in Marshall. Amenities include a lighted fountain, park benches, and trash receptacles. Beginning in the Summer of 2018, a local group, “The Youngish Professionals” began using this park for an outdoor concert series throughout the summer. The “Fridays at the Fountain” program is a highlight of the summer for residents and visitors of all ages in Marshall. Currently, the park is adopted by the Marshall Area Garden Club who plant and maintain the flower gardens that greet the community and visitors from all directions. Incorporated into the City’s seal, the Brooks Memorial Fountain is a cherished symbol of the community.



Accessibility Score:



Marshall Athletic Fields

West Michigan Avenue
13.2 Acres

Park Description

The Marshall Athletic Field Complex is a four-acre facility located on West Michigan Avenue. Amenities include four lighted baseball/softball diamonds with electronic scoreboards, three lighted sand volleyball courts with a covered pavilion, two basketball hoops, and a playground. A concessions building with restrooms is located at the northeast corner of the site. Paved, accessible pathways connect the many amenities of the complex to each other and to the 200-space asphalt parking lot.



Marshall Recreation Department programs such as men's softball, women's softball, co-ed softball, youth pitch baseball, girl's pitch softball, supervisor pitch baseball, coaches pitch baseball, coaches pitch girls' softball, and t-ball call the Athletic Field Complex home.

The Marshall Athletic Field Complex is also available for rent to outside sports leagues. The Recreation Department reports approximately 1,500 visitors from renting activity. The Athletic Field Complex is open from April through October.

Accessibility Score:



Ketchum Park

East Michigan Avenue and Exchange Street
25 Acres

Park Description

Ketchum Park is a 25-acre facility located on the north and south sides of Rice Creek, from South Marshall Avenue to the eastern City limits. The Mill Race divides the park into what is known as North and South Ketchum. The north and south sections are connected by a pedestrian bridge, donated by the Marshall Rotary Club. This park is a favorite spot in the community and is used extensively for family reunions, company outings, birthday parties, and even the occasional wedding.

North Ketchum includes a small picnic shelter, picnic tables, grills, restrooms, a play structure, and a 100' x 100' skate park. In December of 2011, the City of Marshall was awarded a grant in the inaugural year of the Passport Grant Program from the Michigan Department of Natural Resources. Funds were used for the installation of new doors and time locks on the restrooms, park signage, and paving of the north parking lot.



South Ketchum features a large pavilion, picnic tables, grills, a drinking fountain, the Kids Kingdom playground, and restrooms. Kids Kingdom was the result of a volunteer-led fundraising campaign which featured a design contest with local students. It was constructed in 2005. Most recently, in 2020, the Cronin Millrace Pavilion was constructed, in accordance with the 2018 Ketchum Park Master Plan. Located near the park entrance, the pavilion features a gas fireplace and picnic table seating.



Accessibility Score:

1

2

3

4

5

Stuart Landing and Millpond Park

South side of the Kalamazoo River, near Homer Road
2 Acres

Park Description

Stuart's Landing and Millpond Park are located on the south side of the Kalamazoo River, near Homer Road. This two-acre park includes paved parking, restrooms, picnic tables, grills, benches, fishing dock, boat launch, gazebo, and the Frances Stevens Stuart Band Shell. The park was originally developed and donated to the City of Marshall by the Stuart Family. Stuart's Landing is the eastern terminus of the Marshall Riverwalk. Plans for an enhanced canoe livery were developed in 2021. The full design can be found in Appendix H.



Accessibility Score:

1 — 2 — 3 — 4 — 5

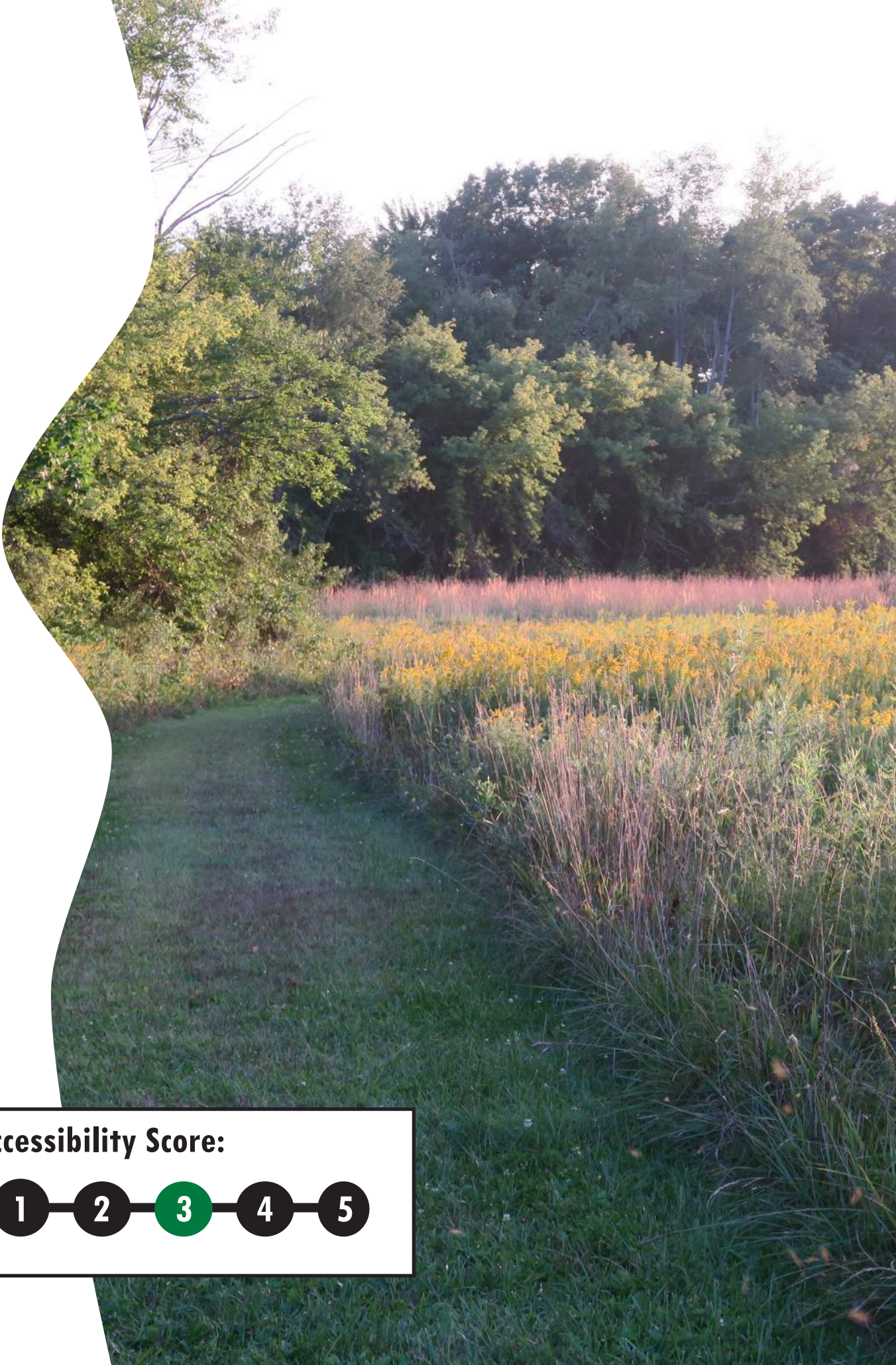
The Brooks Nature Area

Stuart Lake Road
185 Acres

Park Description

The Brooks Nature Area (BNA) is located along the shores of Upper and Lower Brace Lakes. Established as a city park on April 17, 2006, the City has owned the property since 1969. Native prairie has been reestablished in an 88-acre section of the BNA through a partnership of the City of Marshall and the US Fish and Wildlife Service. Wildlife food plots are planted annually in four one-acre sections. The remaining 97 acres in the park feature hedgerows, wetlands, and wooded areas, featuring picnic tables, scenic overlook benches, and bird houses. The Brooks Nature Area Advisory Board oversees the park and advises staff on improvements. Most recently, a scenic overlook on Brace Lake has been constructed to view numerous bird species throughout the year.

The BNA Advisory Board recently completed its Five-Year Management Plan for the park. See Appendix J.



Accessibility Score:

1

2

3

4

5

Shearman Park

Corner of W Mansion and N Linden
1.5 Acres

Park Description

Shearman Park is the newest park in the Marshall Parks system. Formally the site of Shearman School, the school was demolished in 2011 and redeveloped into a city park. The Shearman Neighborhood Committee was instrumental in the development of the park. The park currently houses a covered pavilion with picnic tables, a play area, and an ice-skating rink in the winter. Contributions from the Marshall Community Foundation made improvements to the park possible.



Accessibility Score:

1 2 3 4 5

Riverwalk

East Michigan Avenue and Exchange Street
1.5 Miles

Park Description

The Riverwalk is the second most visited park in Marshall, according to the community survey. The Riverwalk consists of 1.5 miles of elevated boardwalk, a paved pathway which includes five pedestrian bridges, boat and canoe launches, and scenic overlook areas. The Riverwalk follows both Rice Creek and the Kalamazoo River extending from Stuart's Landing to South Kalamazoo Avenue. The City of Marshall utilized Natural Resources Trust Fund Grants for this project. The Riverwalk is part of the North Country National Scenic Trail, Iron Belle Trail, and Great Lake to Lake Trail.



Despite the Marshall Riverwalk meeting 2010 ADA standards, due to maintenance issues, it is currently falling short of accessibility standards in some sections. Renovations to the Riverwalk are already allocated in the Capital Improvement Plan for 2024-2030 and construction is set to begin later this fiscal year. Plans for the extension of the Riverwalk in both directions are shared in the Goals and Objectives section of this Plan.

Accessibility Score:



Other Parks and Facilities

Grand Street Park

0.06 Acres

Grand Street Park is located in downtown Marshall on the north side of Michigan Avenue at Grand Street. The Park features two shaded tables and the iconic M-A-R-S-H-A-L-L mural. The Park is a small 2,613 sq. ft. but offers a place for respite in the bustling downtown.



Accessibility Score:



Peace Park

0.04 Acres

Peace Park or Sister City Park is another parklet located in downtown Marshall. Just 1,742 sq. ft., the park features a path, benches, and landscaping. A new series of murals was dedicated in 2019 by the Marshall Sister City Committee.



Accessibility Score:



Garvin Park

1.15 Acres

Garvin Park is a neighborhood park located on the south side of Union Street between Linden Street and Mulberry Street. The park features a few benches and interpretive signs.

Accessibility Score:



Allcott Park

0.9 Acres

Allcott Park is located on the north side of town, off of Allcott Avenue. Largely unimproved, this park has open green space and soccer nets.

Accessibility Score:



Cook Property

0.67 Acres

The Cook Property is an unofficial park in the City of Marshall on the northwest side of town. Triangular in shape, the property is largely an unimproved field. Given the lack of parks on the city's northwest side, improvements to this neighborhood park could be an equitable investment.

Accessibility Score:



Marshall Area Farmers' Market

1.1 Acres

The Marshall Area Farmers' Market has operated in downtown Marshall since 2002, bringing fresh produce, meat, baked goods, flowers, and beyond to Marshall's citizens and visitors. In the summer, the market operates from the parking lot at 125 W. Green St. The lot is improved with a small permanent shed and vendors set up throughout the lot. During the winter months, the market operates out of the B.E. Henry Building at 615 S. Marshall Ave. Market days are on Saturday.

Accessibility Score:

1

2

3

4

5



County Fairgrounds

45 Acres

As the county seat, Marshall is home to the Calhoun County Fairgrounds. The fairgrounds are located in the southeast section of the city and feature a 2,400-seat grandstand, stage, historic church, camping facilities, and a half mile horse track. The fairgrounds hold events throughout the year and boasts being Michigan's oldest fair, starting in 1839. While located in the City of Marshall, the Fairgrounds are owned and operated by a nonprofit organization, Calhoun County Agricultural & Industrial Society.

Accessibility Score:

1

2

3

4

5



School-Owned Facilities

Gordon Elementary School

Gordon Elementary School is eight acres and serves the northeast section of the City. The outdoor recreation area is used year-round, from playground activity in the summer to sledding in the winter. The north side of the school includes multiple climbers and play structures, swings, soccer and softball fields, and balancing challenges. The south side of the school includes two swing sets, a soccer field, and a school age play structure rated for kids 5-12 years. A fenced area geared for kindergarten students contains a geo-climber, swings, and a small play structure. Indoor areas used for recreation include a multi-purpose room and gymnasium.

Walters Elementary School

Walters Elementary School is roughly ten acres and located on the north side of the city adjacent to Marshall High School. The playground is located to the rear of the school and includes a small soccer field, paved track, a pre-school age play structure rated for 2-5 years, a garden area with benches, gaga pit, swings, geo-climber, basketball court, and a school age play structure rated for 5-12 years. Indoor areas used for recreation include a large cafeteria with stage, gymnasium with spectator seating, and a wrestling room. Located just outside the cafeteria is an area with several picnic tables.

Hughes Elementary School

Hughes Elementary School is a seven-acre site located on the south side of the City. To the east of the school building is a small, paved track, soccer field, and basketball court. The south side of the school features two large swing sets, a geo-climber, a "rocket" play structure, and a play structure rated for children 5-12 years. The east side of the school contains an additional large swing set, a basketball court,

and a small play structure. Indoor areas used for recreation include a multi-purpose room and a gymnasium with stage.

Marshall Middle School

Marshall Middle School is a seven-acre facility and is located one block south of the central business district. Outdoor areas used for recreation are located on the south side of the school and include a softball field, basketball courts with four hoops, gaga pit, and a large open space. Indoor areas used for recreation include a large cafeteria, auditorium, and a full-size gymnasium with spectator seating and balcony.

Marshall High School

Marshall High School is a 58-acre site located on the north side of the city. Several recreation leagues utilize the MHS facilities which include ten tennis courts with concessions and restrooms, a three-mile cross country course, an indoor swimming pool, a large cafeteria, and a gymnasium with spectator seating and balcony. Facilities used primarily for high school sports include Joe Cooper Baseball Field and Wise Fast-Pitch Field, and a soccer field, football field, weight room, and auditorium.

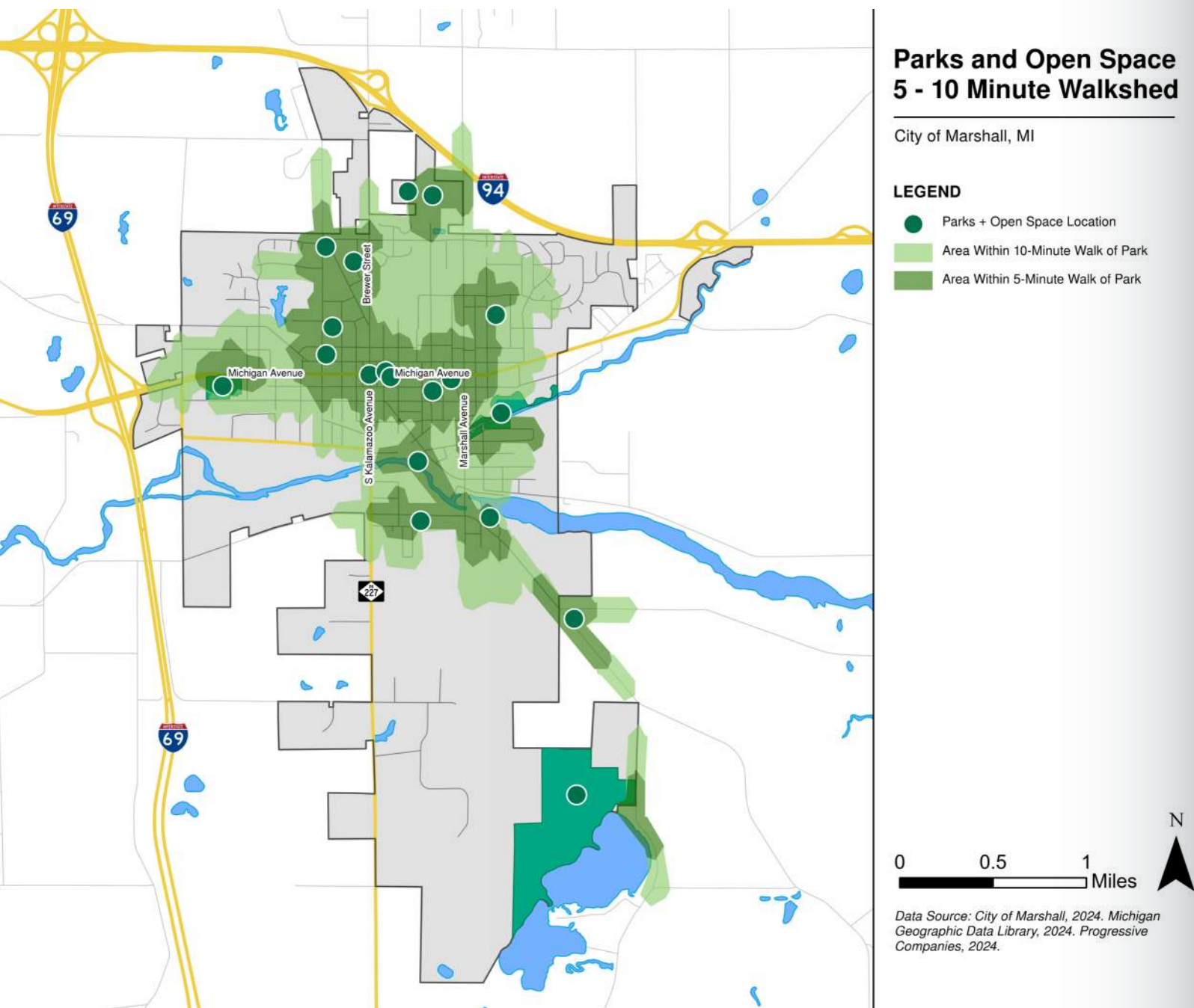
Marshall Academy

Marshall Academy is a K-12 tuition-free charter public school located southeast of Marshall on Homer Road. While not located within the city limits, the Academy does offer parks and recreation amenities used by the broader Marshall community. The facility is situated on 35 acres and includes open green space, a play structure, a geo-climber, basketball hoop, and a soccer/softball field. The school also has a full-size gymnasium.

Mar-Lee School

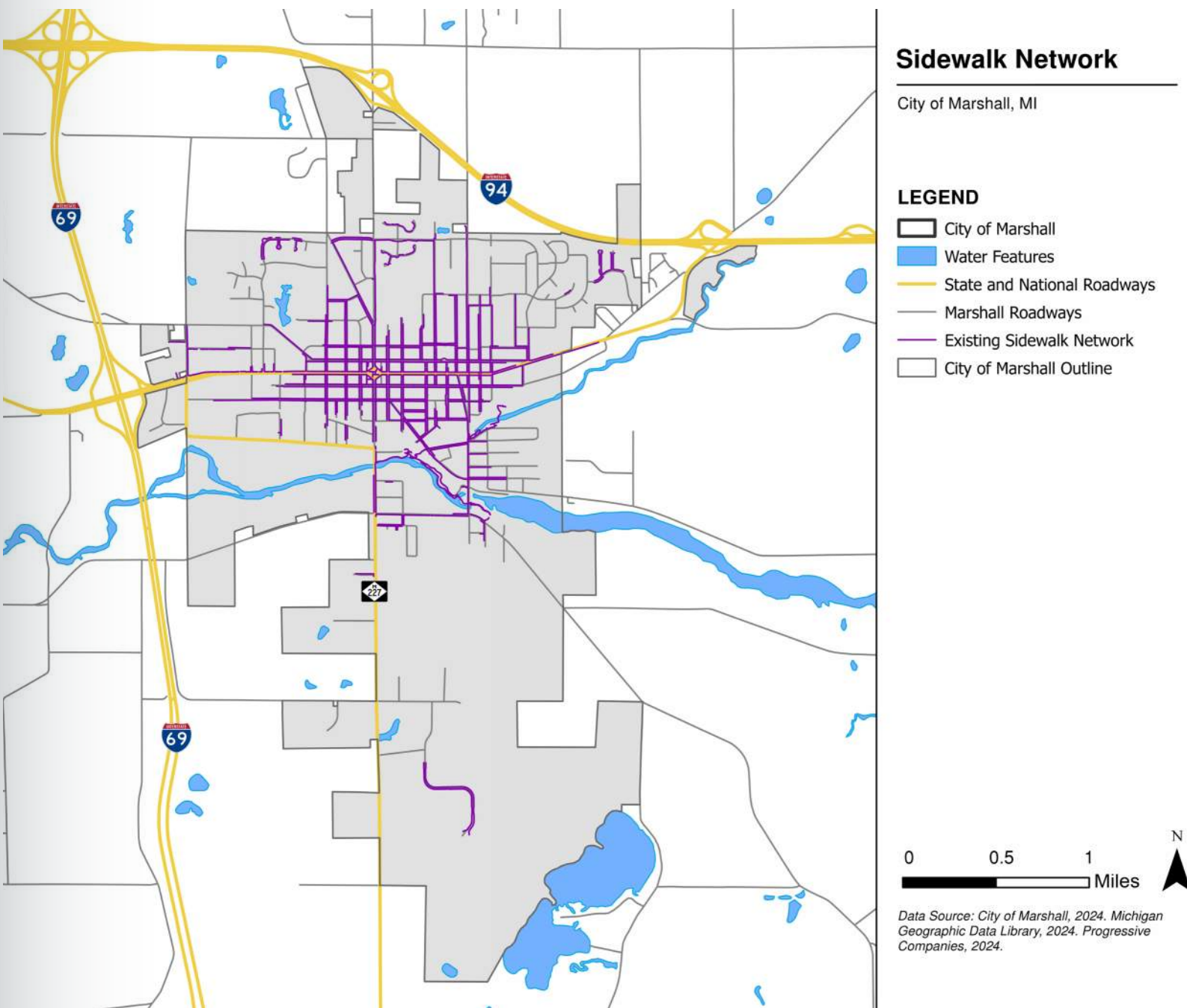
Mar-Lee School is a K-8 tuition free public school located northeast of Marshall on H Drive. The facility is situated on approximately ten acres and includes open green space, play structures and climbers, basketball hoops, a baseball field, and a paved track. Inside the facility is a full-size gymnasium.

Access to Parks



While Marshall is home to many parks for a city of its size, they are not distributed evenly throughout the city. The map above shows the areas that are within a five-minute and ten-minute walk from Marshall parks and natural areas. These times translate to roughly a quarter mile walk and a half-mile walk, respectively. Schools with playgrounds are also included in the map.

As the map shows, most of Marshall's residential areas are within walking distance of a neighborhood park or recreational access point. However, some of the community's most notable parks and recreation assets like Brooks Nature Area and Ketchum Park are relatively isolated from the core neighborhoods and downtown.



While sidewalk connectivity in Marshall is generally strong, there are significant gaps in the system. Some parks and recreational assets are located in areas where a simple sidewalk is not enough to create safe, comfortable access. Improvements to the non-motorized connections to parks and other assets in the community is a priority of the non-motorized transportation plan that will be incorporated into the city's 2025 Master Plan update.

Natural Resource Inventory

Waterways

Kalamazoo River

The Kalamazoo River runs east to west through the southern portion of the city. The river is used by residents and visitors alike for canoeing, kayaking, swimming, fishing, and more. There are two public launches located in the City of Marshall, one at Stuart's Landing and one at the Riverwalk, near the Public Services Building. Saylor's Landing is another popular launch located just outside the city limits to the west in Marshall Township. The Kalamazoo Watershed Council is a nonprofit entity that works to coordinate governmental units and others in the community to restore and protect the Kalamazoo River.



Rice Creek

Rice Creek flows from northeast corner of Marshall through Ketchum Park and empties into the Kalamazoo River near the Riverwalk. Rice Creek is a designated trout stream and sees fly fishing throughout the year.



Upper and Lower Brace (Stuart) Lakes

Upper and Lower Brace Lakes are located in the southeast portion of Marshall. Upper Brace Lake is roughly 70 acres and features a boat launch on its eastern shore. Lower Brace Lake is approximately 115 acres and 35 ft at its deepest point. Brooks Nature Area is located to the north of Upper Brace Lake. The lakes see swimming, boating, fishing, hunting, and more throughout the year.



Talmadge Creek

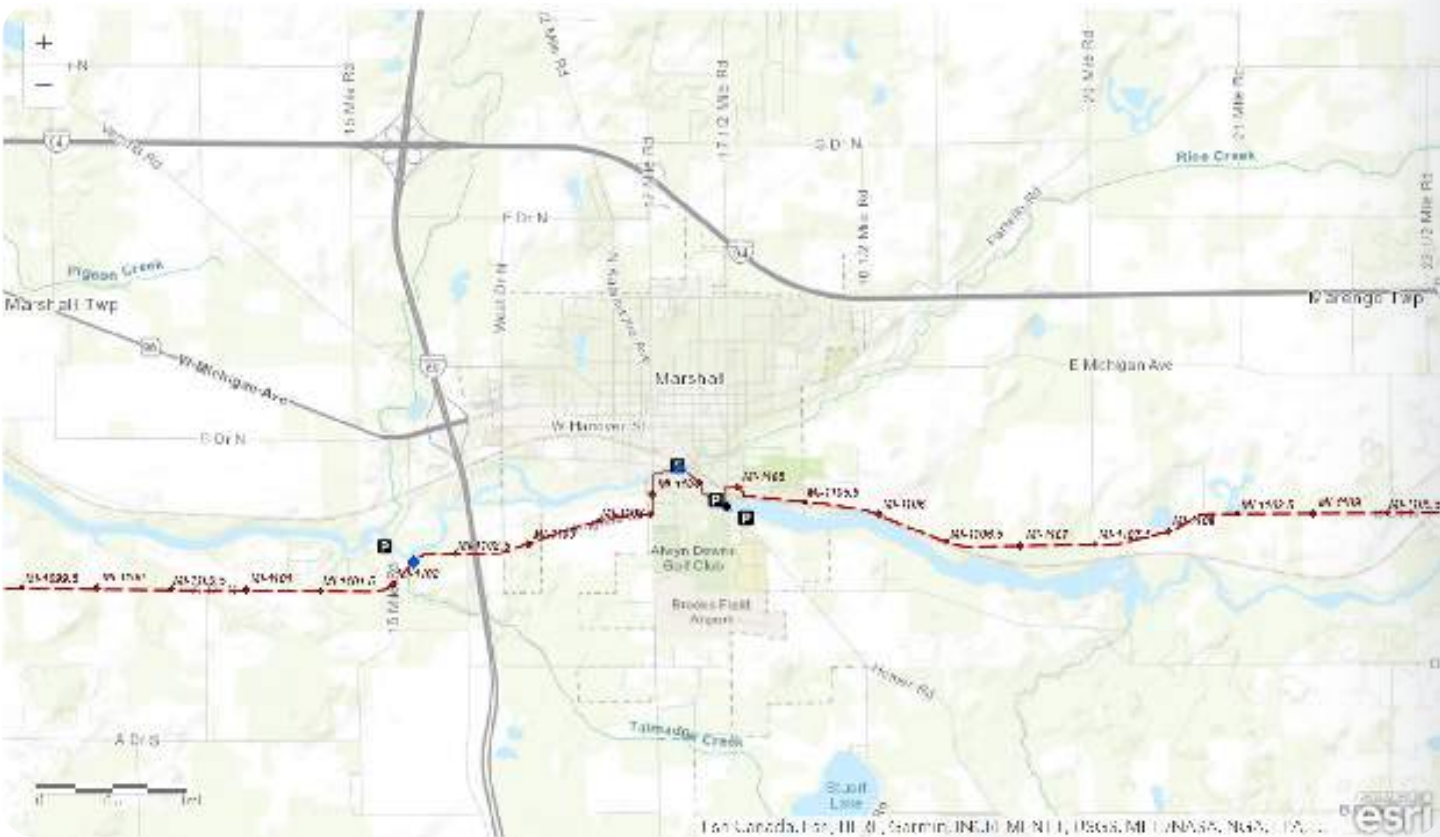
A tributary of the Kalamazoo River, Talmadge Creek flows through the southern portion of the city. The site of a devastating oil spill in 2010, the Creek recently received the prestigious Certified Wildlife Habitat from the National Wildlife Federation after considerable remediation efforts.



Trails

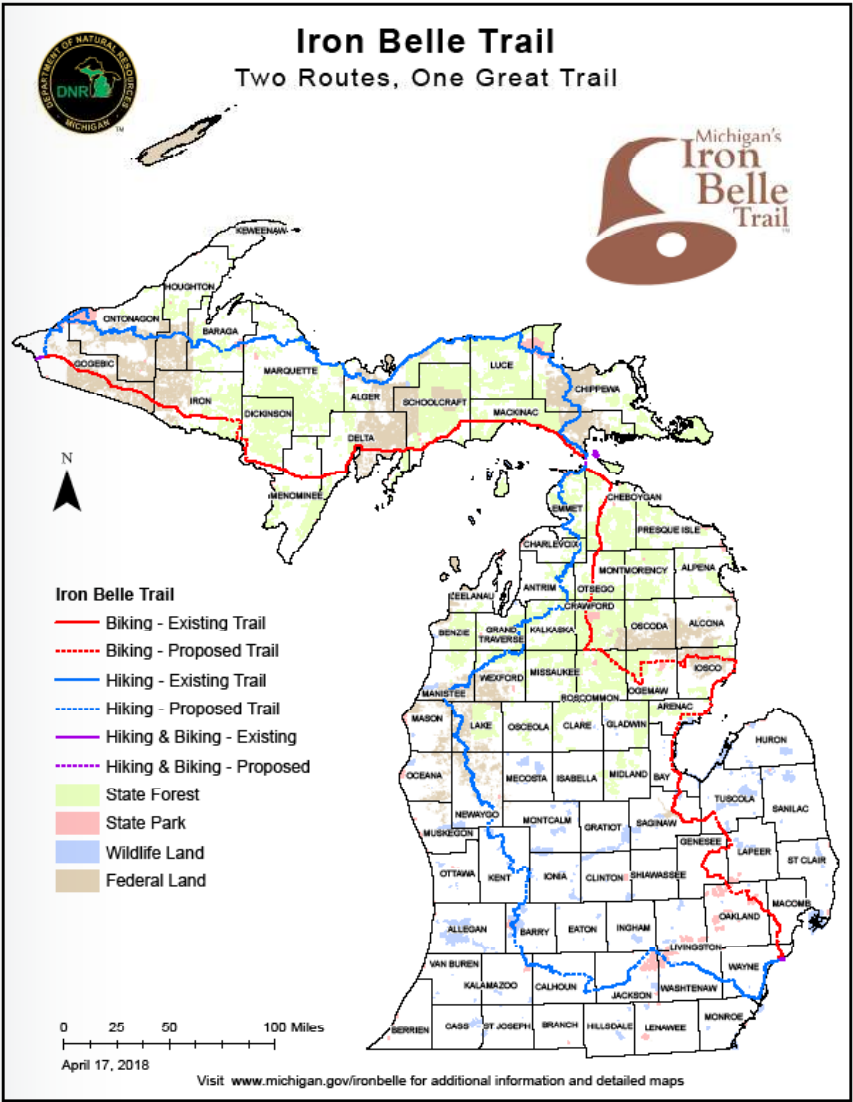
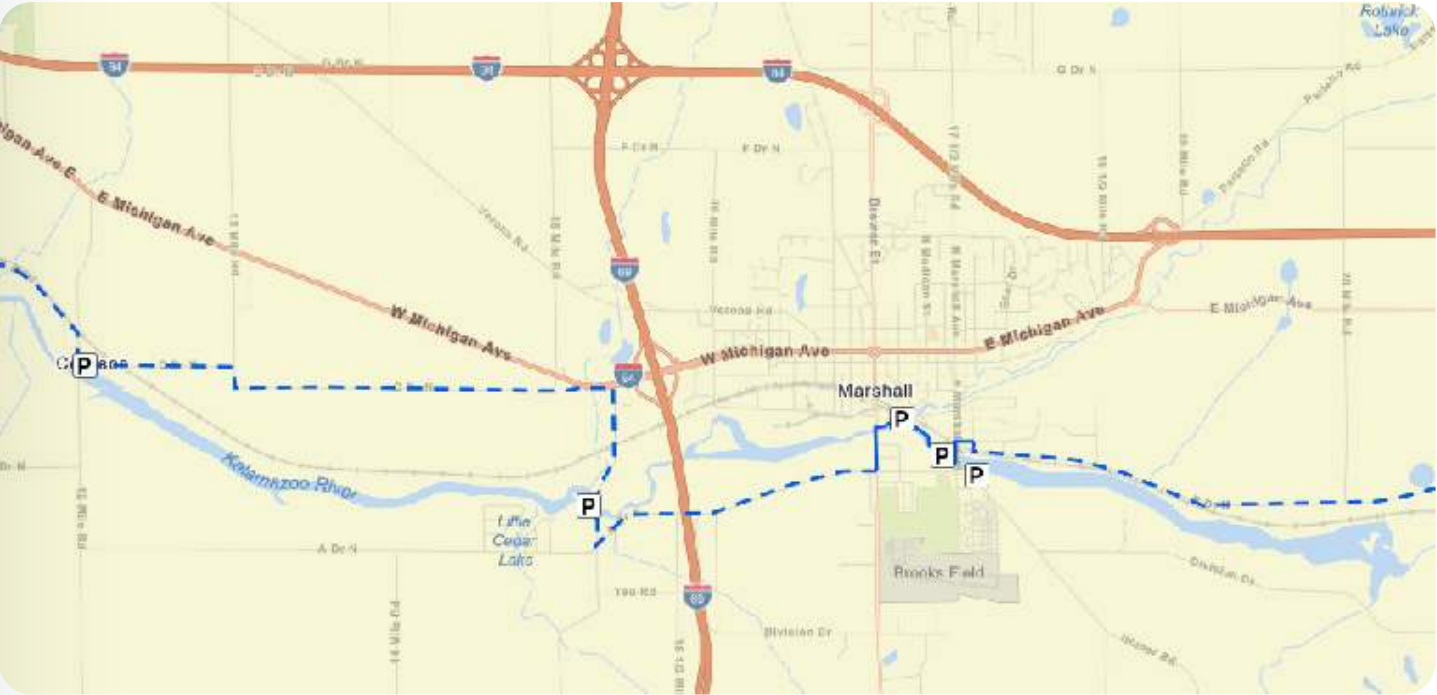
Three major state and national trails run through the heart of Marshall: the North Country Trail, Iron Belle Trail, and the Great Lake to Lake Trail. Details that follow explain the planned routes for the three trails. In the goals and objectives section of this Plan, a vision for optimizing the route of these trails through Marshall is shared.

North Country Trail



The North Country Trail (NCT) stretches approximately 4,800 miles from Vermont to North Dakota, making it the longest National Scenic Trail in America. Michigan hosts the most North Country National Scenic Trail miles of all eight states at 1,180 miles. The NCT stretches across Calhoun County and routes right through Marshall, running along the Kalamazoo River as part of the Riverwalk. The full segment of the NCT is not yet constructed. Given the development of the Blue Oval Plant / MAJOR site, the NCT may be routed further north than originally conceived into the conservation easement planned to run to the south of the MAJOR campus site.

Iron Belle Trail



The Iron Belle Trail is a dual trail being developed by the Michigan Department of Natural Resources. Using existing trail networks and new connections, the Iron Belle Trail will extend more than 2,000 miles from the far western tip of the Upper Peninsula to Belle Isle in Detroit. The hiking route crosses through Marshall, south of downtown. Given the development of the MAJOR campus site and the creation of a conservation easement, plans are to re-route the hiking section further south into this easement. The trail is currently 71 percent completed.

Great Lake to Lake Trail - Route 1



The Great Lake to Lake Trail system is a group of five biking trails that traverse the state of Michigan. Each route connects two of the Great Lakes. Route 1 runs from Port Huron in the east to South Haven in the west and is routed through Marshall. While the trail is routed north of downtown at present, the City of Marshall plans to work with partners such as Calhoun County, the Michigan Department of Natural Resources, and the Michigan Trails Alliance to route the trail south of the MAJOR site, through the conservation easement.





Planning and Public Input Process



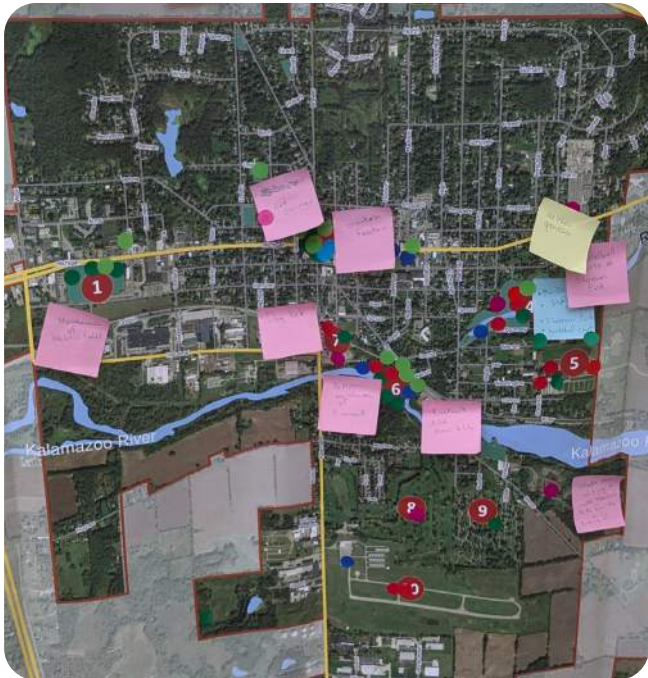
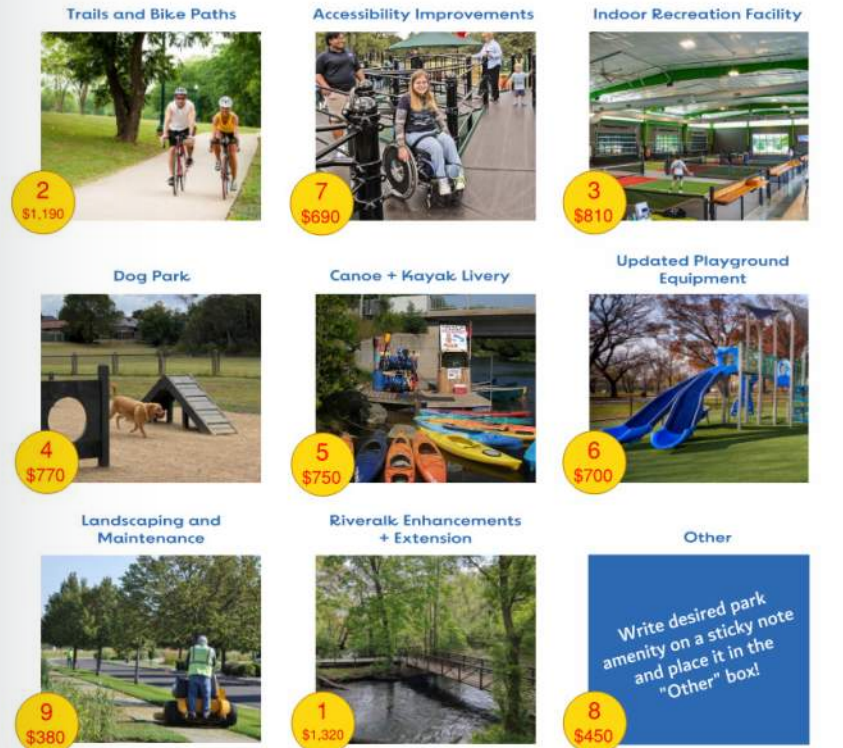
The planning process for the Parks and Recreation Plan update began in early April 2024. Staff from Progressive Companies and key stakeholders within the City of Marshall met to discuss parks and recreation priorities and to conduct a walking tour of existing parks facilities. A series of focus groups with Marshall area business leaders was held in May 2024 to further explore opportunities and challenges in Marshall as the planning process for the master plan, non-motorized transportation plan, economic development plan, and parks and recreation plan kicked off. The public was engaged on the parks and recreation plan at a series of in-person pop-ups at community events and via an online survey.

Pop-Ups

The planning team held two pop-ups focused on the Parks & Recreation Plan update in July 2024. The first was at a Fridays at the Fountain concert on July 12th, in collaboration with the Youngish Professionals Network of Marshall. A second pop-up was held at the Marshall Area Farmer's Market on July 13th.

Attendees were asked to spend \$50 in "Marshall Money," allocating their dollars to the parks priorities they cared about most. Eight priorities were identified based on initial survey results and findings from in-person conversations with staff and other stakeholders.

Total spending at both pop-ups totaled \$7,060 dollars, meaning around 141 people cast their votes! The top three choices when considering both pop-ups were (1) Riverwalk enhancements and extension, (2) Trails and bike paths, and (3) Indoor recreation facility. Full results are shown on the board used at the event to the right. Participants were also asked to place colored dots on a large, billboard map of Marshall indicating the places they wanted to maintain and change, and which locations they considered to be quintessential destinations in Marshall. Sticky notes were available so participants could share other thoughts on their choices or ask questions.



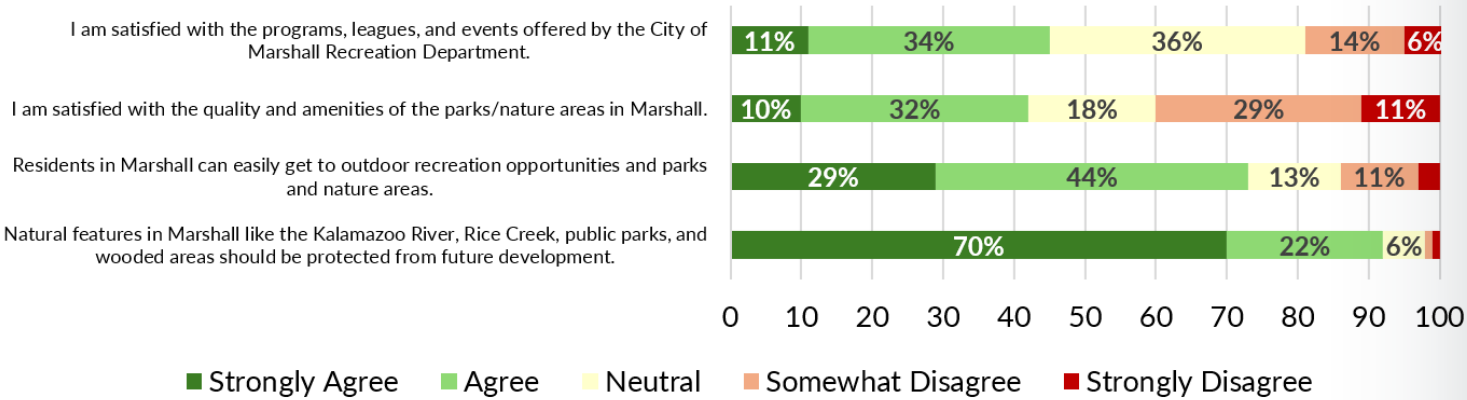
Online Survey

The other key method of public engagement was an online survey running from late June to late September 2024. The online survey featured 19 questions on a host of topics such as housing, transportation, and parks. The survey was advertised on the City of Marshall and Parks Department websites and social media pages. Flyers with a QR code to take the survey were distributed at community events in the summer such as Bluesfest. Additionally, yard signs with the QR code link to the survey were posted at all city parks to help get the word out.

As of writing, almost 550 people have responded. Questions on parks, recreation, and sustainability priorities were asked, in addition to other questions relevant to the concurrent planning processes for the Master Plan, Non-Motorized Transportation Plan, and Economic Development Plan.



Environment, Parks, and Recreation

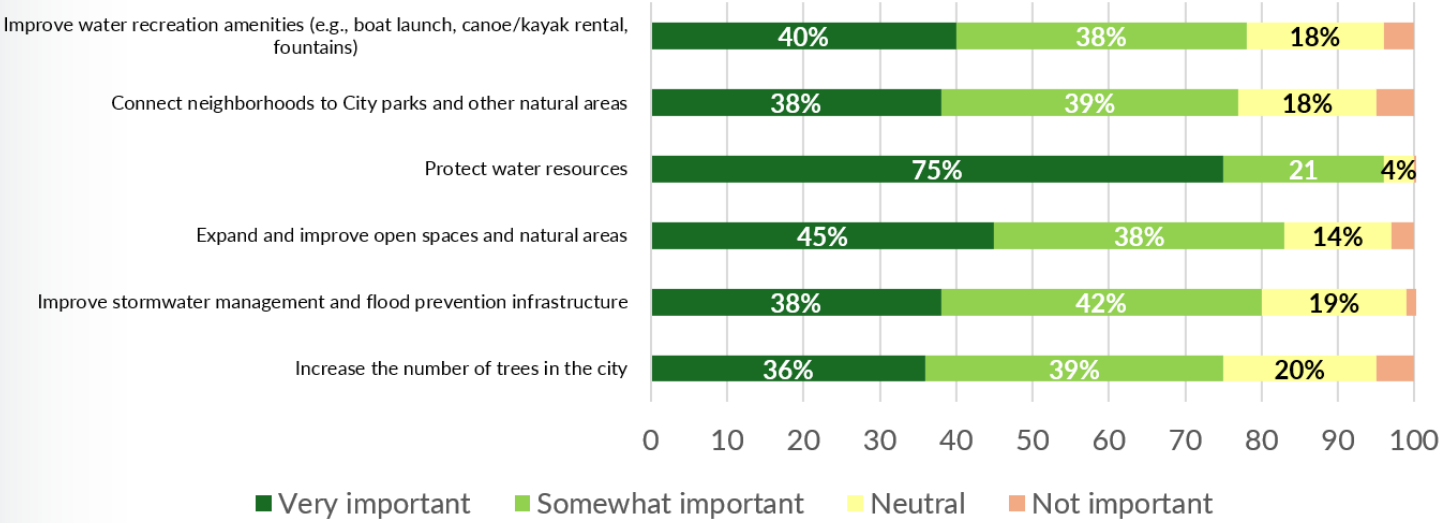


Respondents to the survey strongly support the preservation of natural features in Marshall. 82 percent of survey takers agreed or strongly agreed with a statement with that sentiment. In terms of access to parks, the majority of respondents indicated that Marshall residents can easily access outdoor recreation. 72 percent of those surveyed agreed or strongly agreed.

When judging the quality of parks facilities and recreation programming, responses were a bit

milder. Only 44 percent of those surveyed agreed or strongly agreed that Marshall recreation programs were satisfactory and only 43 percent of those surveyed agreed or strongly agreed that they are satisfied with the quality and amenities of Marshall’s parks and nature areas. Specific criticisms and suggestions for parks and recreation will be shared later in this section, and were critical in shaping the Goals and Objectives for the Parks and Recreation Plan featured later in this report.

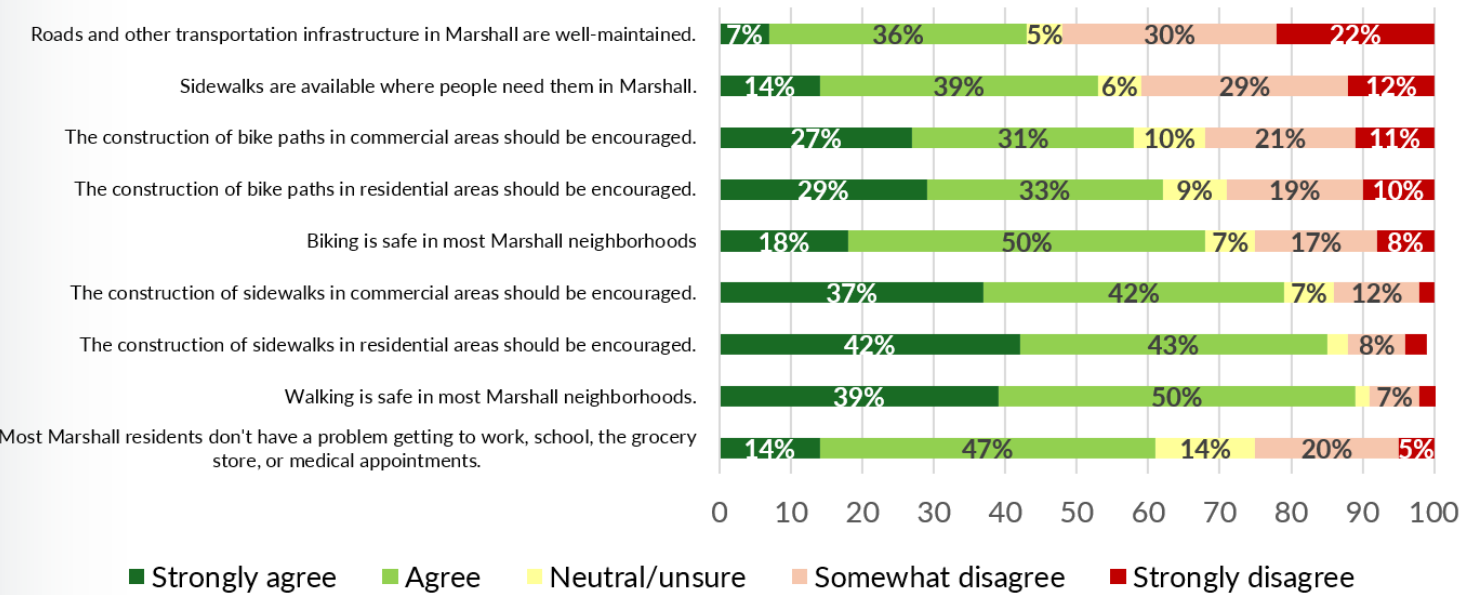
Natural Resources Initiatives



The top natural resources priority for survey respondents was to protect water resources. 96 percent of those surveyed indicated that it was important or very important.

The other five priorities all have strong support, with between 75 and 83 percent support.

Transportation



While much of the detailed transportation and mobility analysis will be contained in the forthcoming Non-Motorized Plan, the connection between parks and trails is an important one to incorporate. Based on survey results, the majority of respondents feel walking is safe in most Marshall neighborhoods, at 89 percent.

However, just half of respondents, 53 percent, believe sidewalks are available where people need them in Marshall, and less than two-thirds (61 percent) believe most residents can get to the places they need to go, such as work and school.

When deciding where to locate new sidewalk infrastructure, there was a slight preference for residential areas over commercial. 85 percent of respondents feel sidewalks should be located in residential areas, while 79 percent believe they should be located in commercial areas. A majority of respondents also believe bike paths should be constructed in Marshall, but the preference is less than for sidewalk construction. 62 percent of respondents agree that bike paths should be constructed in residential areas while 58 percent believe they should be constructed in commercial areas. 68 percent of respondents also reported that biking is safe in most Marshall neighborhoods.

One point of contention that arose in the survey data is on the topic of maintenance. Over half of respondents, 52 percent, do not believe roads and other transportation infrastructure in Marshall are well-maintained.

The issue of maintenance emerges again when respondents were asked to discuss park improvements. Park and facility maintenance is the number one priority that emerged in the survey. The word cloud below shows the frequency of topics in survey responses related to parks improvements.



Maintenance was mentioned 96 times out of the 187 respondents who answered the question on park improvements, or in over half of all responses (51 percent). Of these, 43 people mentioned the riverwalk as a park in need of improvement. The top five park improvements reported in the community planning survey are listed in the graphic below.



Maintenance
96



Riverwalk Repair
43



Trails, walking/bike paths, connectivity
23



Upgraded playground equipment
20



Pool, water park, splash pad
19

Interestingly, although landscaping and maintenance came in last place during the “Marshall Money” exercise at the community pop-ups, it was the top priority identified in the survey. This dichotomy may reflect the conflict that exists within the Parks Department today. Maintaining what already exists is less exciting than a new splash pad or dog park, but maintenance is critical in the image Marshall puts forward to visitors and residents alike. Taking good care of the existing parks system is a top priority in the Goals and Objectives shared later in this report.

Park	Weekly +	Monthly	A few times	Never	Not sure
Marshall Area Farmers Market	27%	30%	27%	14%	2%
Brooks Memorial Fountain Park	26%	26%	39%	8%	1%
Riverwalk	22%	24%	36%	16%	2%
Ketchum Park	21%	25%	40%	13%	2%
Stuart Landing and Millpond Park	14%	23%	40%	22%	2%
Calhoun County Fairgrounds	6%	19%	59%	13%	2%
The Brooks Nature Area	9%	15%	35%	36%	5%
Marshall Athletic Fields	10%	10%	32%	46%	2%
Shearman Park	5%	10%	22%	53%	11%
Carver Park	6%	6%	33%	44%	11%
Grand Street Park	3%	8%	21%	54%	13%
Allcott Park	2%	5%	16%	59%	18%
Cook Park	1%	4%	12%	61%	21%
Garvin Park	1%	4%	13%	61%	22%

The complete survey with all responses can be found in Appendix E.

Another useful metric ascertained by the online survey was parks usage. The table below shows the frequency with which survey respondents visited Marshall’s official city parks and other associated recreation spaces.

Summary of Engagement Timeline

The City of Marshall followed a schedule allowing community members to review and provide input throughout the planning process. The timeline of engagement was as follows:

- April 10 – Kickoff meeting
- May 6 – Focus groups
- June 22 – Public survey opens
- June 25 – Parks, Recreation & Cemetery (PRC) Board meeting; discussion of plan principles
- July 30 – Marshall Master Plan Steering Committee meeting with presentation of Parks and Recreation Plan community input received to date and draft goals
- August 27 – PRC Board review of rough draft
- September 20 – Final date for public survey input for Parks & Rec Plan
- September 24 – PRC recommendation of final draft
- September 25-October 24 – 30-day public comment period
- November 18– City Council adoption of Plan

Goals, Objectives, and Implementation



The goals and objectives that follow were derived from an analysis of existing conditions, review of past Parks and Recreation Plans, feedback from the City of Marshall staff and other partners, and input from the community during the engagement process.

Goal 1: Maintain and enhance existing parks and facilities.



- a. Build in maintenance funds for all new park projects.
- b. Implement a maintenance plan for landscaping, including tree trimming, weed removal, and invasive species control.
- c. Hire staff to manage maintenance efforts.

- d. Utilize volunteers to maintain existing park facilities.
 - i. Create and maintain page on Parks & Recreation website with current volunteer needs and opportunities for easy coordination.
 - ii. Work with local Girl and Boy Scout Troops, Marshall Rotary Club, Marshall Area Garden Club, Marshall Community Foundation Youth Advisory Council, Marshall District Library, and others to identify appropriate volunteer opportunities.
- e. Identify opportunities for corporate sponsorship that can help fund park maintenance and improvements.
- f. Complete repairs and renovations to existing facilities, as called for in the Capital Improvement Plan for 2024-2030.
 - i. Riverwalk
 - ii. Kids Kingdom
 - iii. Skate Park
 - iv. Athletic Fields
- g. Make accessibility upgrades to existing parks.
 - i. Add ADA accessible playground equipment to parks.
 - ii. Add senior exercise equipment to Shearman Park.
- h. Implement measures to improve park safety.

Goal 2:

Increase connectivity within and beyond Marshall by closing gaps in the sidewalk, trail, and waterway network.



- a. Expand the Riverwalk to the east and west, helping to link the uncompleted sections of the North Country Trail, Iron Belle Trail, and Great Lake to Lake Trail.

- b. Complete unfinished sections of the North Country Trail, Iron Belle Trail, and Great Lake to Lake Trail.
 - i. Reroute trails to conservation easement to the south of the MAJOR site.
 - ii. Construct pedestrian/bike crossing at I-69 and Michigan Avenue in collaboration with Calhoun County and MDOT.
 - iii. Acquire land and construct trail to connect Riverwalk and Michigan Avenue, east of Ketchum Park.
- c. Improve public access to the river.
 - i. Implement Stuart’s Landing Plan improvements.
 - ii. Add/enhance canoe/kayak launch and livery near Public Services building.
 - iii. Collaborate with neighboring jurisdictions, Calhoun County, the State of Michigan, and nonprofits such as the Kalamazoo Watershed Council, to facilitate and fund river improvements.
- d. Add bicycle and pedestrian infrastructure to connect Marshall’s neighborhoods to parks.
 - i. Develop a network of sidewalks and linear paths to connect all parks and all neighborhoods.

Goal 3:

Market parks and recreation facilities and programming more broadly and effectively.



- a. Develop and install signage at all city parks with consistent and clear branding.
- b. Market Marshall’s local parks, regional trail connections, and recreation programming.
 - i. Integrate parks and recreation programming and facilities more fully into the “Choose Marshall” messaging and brand.
 - ii. Utilize downtown display board or signage.
 - iii. Develop Visitor’s Center marketing materials.

- c. Partner with the Marshall Historical Society to develop historical self-guided/interpretive tours in city parks to highlight unique moments and places in Marshall’s history and more fully integrate parks into tourism efforts. Example: Oakridge Cemetery.
- d. Explore opportunities to highlight the city’s Native American history with the Huron Band of the Potawatomi Tribe.
- e. Apply for the Trail Town designation through the Dept. of Natural Resources.

Goal 4:

Continue to innovate and provide high quality recreation programming and meet facility and amenity needs throughout the park system.



- a. Develop new parks and recreation facilities to meet community needs. The following facilities have been identified as priorities by the community.
 - i. City of Marshall facilities
 - Dog Park
 - Eaton Park (splash pad and pickleball courts)
 - Ketchum Park (implement Ketchum Park Master Plan)
 - Farmers Market Pavilion

- ii. Partner facilities with City of Marshall support
 - Indoor Recreation Center (in partnership with Marshall Public Schools)
 - Bear Creek Museum & Nature Center (MAEDA-led initiative)
 - b. Collaborate with community partners to develop and engage youths and teens.
 - i. Support Kalamazoo River Youth Experience.
 - ii. Continue to partner with the Marshall Library on programming such as an outdoor gear rental system or nature/health focused events.
 - iii. Create more outdoor recreation programs using local parks and waterways.
 - iv. Use input from the 2024 Community Planning survey to create programs for the City and surrounding communities.

Goal 5:

Improve climate resilience, flood prevention, and health of local natural resources.



- a. Promote environmental stewardship through planting native species, pollinators, and hosting annual or bi-annual river cleanups.
 - i. Rice Creek clean up
 - ii. Kalamazoo River clean up
- b. Incorporate green infrastructure into new parks projects.
- c. Expand the planting of trees to maintain and improve the street tree stock.

Implementation Matrix

The following matrix serves as a guide for the execution of the goals and objectives contained in this Plan. The timeline for action items is categorized into Short (within the next two years), Medium (2-5 years), Long (5+ years), and Ongoing.

This matrix is designed to complement and inform the Capital Improvement Plan and both documents should be considered concurrently.

Objective	Champion	Funding Source(s)	Timeline
Goal #1. Maintain and enhance existing parks and facilities.			
1A. Build in maintenance funds for all new park projects	Community Services	Grants, Calhoun County Millage, General Fund	Short
1B. Maintenance plan for landscaping, etc.	Parks, DPW	General Fund, Sponsorships	Short
1C. Hire maintenance staff	Parks, DPW	General Fund	Medium
1D. Utilize volunteers for park maintenance	Parks, DPW	N/A	Short
1E. Identify sponsorship opportunities	Community Services, City Manager	N/A	Medium
1F. Repairs and renovations to existing facilities	Parks, DPW	General Fund, Sponsorships	Medium
1G. Accessibility upgrades to existing parks	Parks, DPW	General Fund, Sponsorships	Medium
1H. Implement measures to improve park safety	Parks, DPW	General Fund, Sponsorships	Medium
Goal #2. Increase connectivity within and beyond Marshall by closing gaps in the sidewalk, trail, and waterway network.			
2A. Expand Riverwalk to east and west	Community Services	Grants (MDNR, Foundation)	Medium
2B. Complete unfinished sections of NCT, Iron Belle Trail, Lake to Lake Trail	Community Services	Grants (MDNR, Foundation), Calhoun County	Medium
2C. Improve public access to river	Parks, DPW	Grants (MDNR, Foundation), Calhoun County	Short
2D. Add bicycle and pedestrian infrastructure to connect parks and neighborhoods	Community Services, DPW	Grants, City Capital Fund	Ongoing
Goal #3. Market parks and recreation facilities and programming more broadly and effectively.			
3A. Develop and install signage at city parks	Parks, Community Services	Sponsorships	Short
3B. Market local parks, regional trail connections, and programming	Parks, Recreation, MAEDA, DDA	General Fund, DDA, MAEDA	Short
3C. Partner with Marshall Historical Society on interpretive signage/tours	Parks, Recreation, Marshall Historical Society	Partnership	Short
3D. Explore opportunities to highlight the city's Native American history with the Huron Band of the Potawatomi Tribe	Parks, Recreation & Cemetery Board	Grants	Medium
3E. Apply for Trail Town designation	Parks, Community Services	N/A	Short

Goal #4. Continue to innovate and provide high quality recreation programming and meet facility and amenity needs throughout the park system.			
4A. Develop new parks and recreation facilities	Parks, City Manager	Grants, Bonds/Mill-ages	Long
4B. Collaborate with community partners to engage youth/teens	Community Services, Recreation	N/A	Short
Goal #5. Improve climate resilience, flood prevention, and health of local natural resources.			
5A. Host clean-up days of parks and rivers	Recreation, Community Services, Kalamazoo River Watershed Council	Partnership	Short
5B. Incorporate green infrastructure into new parks projects	Parks, DPW	Various	Long
5C. Expand planting of trees	DPW, Parks, Community Services	Various	Ongoing

Historic and Potential Funding Sources

DNR Recreation Grant History

The City of Marshall has been fortunate to be awarded recreation grants from the DNR to fund critical parks improvements throughout its history. A total of seven grants have been awarded for roughly \$868K. Appendix D summarizes the City's DNR recreation grant history in more detail, but general details are provided below.

Year	Project	Grant Type	Amount
1980	Ketchum Park Improvements		\$20,000
1993	Athletic Field Renovation		\$81,500
1994	Waterfront Trail Development	MNRTF	\$157,500
1998	Riverfront Trail Land Acquisition	MNRTF	\$29,203
1998	Riverfront Trail Development	MNRTF	\$358,000
2000	Riverwalk Development	MNRTF	\$191,444
2011	Ketchum Park Improvements	Recreation Passport	\$30,000

Funding Sources

The following are a list of funding sources the City of Marshall could explore pursuing to achieve its parks and recreation goals.

State

- Michigan Natural Resources Trust Fund (MDNR)
- Recreation Passport Grant Program (MDNR)
- Spark Grants (MDNR)
- Land and Water Conservation Fund (MDNR)
- Michigan Economic Development Corporation (MEDC)

Local

- Marshall Benja Men
- Marshall Area Rotary Club
- Kalamazoo Watershed Council
- MAEDA
- Calhoun County

National / Other Philanthropic

- National Fish and Wildlife Foundation
- NOAA/American Rivers
- U.S. Army Corps of Engineers
- AARP Community Challenge
- Outdoor Foundation Grants
- Nature Michigan Grant Program (Michigan Environmental Council)



Appendices

Appendix A. Parks Department Budget

Expenditure	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Payroll	8,371	9,733	20,355	23,888	19,702
Other Fringe Benefits-Taxable	141				375
Payroll - Rubbish/Garbage	1,075	714	560	755	
Payroll - Mowing/Trimming	353	83			
Payroll - Trees/Forestry	2,003	418	553	266	
Payroll - Fountain	789	421	689	855	
Part-Time Salaries	16,875	13,861	14,313	17,485	21,610
Part-Time - Rubbish/Garbage		806	36		
Part-Time - Mowing/Trimming		84			
Part-Time - Trees/Forestry			2,340		
Part-Time - Fountain		21			
Overtime Salaries	539	1,129	131	273	
Overtime - Mowing/Trimming	72				
Overtime - Trees/Forestry	143	42	191	171	
Workers Compensation	324	360		386	398
Social Security	2,409	2,097	2,906	3,229	1,536
Hospitalization	8	2,844	6,862	6,036	6,665
Life Insurance	7	15	40	42	41
Retirement - D/B		1,283	1,547	1,697	1,858
Retirement - D/C	261	128	156	173	1,284
Operating Supplies	6,557	1,953	1,852	10,323	5,100
Miscellaneous Supplies	854	241	898	7,496	5,000
Repair & Maintenance Supplies	3,619	7,873	12,207	11,398	3,000
Minor Tools And Equipment	238	680	117		
Professional Services		47			
Dues & Memberships			375	670	700
Contracted Services	4,144	12,669	13,660	5,794	4,000
Insurance	4,863	2,740	3,129	3,462	3,600
Transportation & Travel		390	364	455	
Advertising	71	56			
Utilities – Gas	3,724	2,162	3,563	4,824	3,000
Utilities – Electric, Water, Sewer	11,845	16,213	13,946	13,254	15,000
Cable			1,600	2,180	1,600
Equipment Maintenance			249		
Contracted Maintenance	150	950	3,210	2,408	2,500
Rentals	1,160	2,407	2,030	1,570	329
Motor Pool Vehicle Rental	19,750	16,000	2,511	5,736	1,600
Technology Internal Service Charge	166	179	825	825	689
Motor Pool Replacement Charge			1,030	1,030	1,251
Motor Pool Operating Charge			2,319	2,111	3,235
Vehicle Rental Credit				(70)	
Education & Training		300			
Parks – Expenditures Total	\$90,511	\$98,899	\$128,722	\$107,193.00	\$104,073.00

Appendix B. Recreation Department Budget

Expenditure/Revenue Stream	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Current property taxes	191,007.37	197,132.95	203,912.00	216,315.00	234,986.00
Delinquent personal property taxes	36.04	73.85	100.00	0.00	0.00
Penalties and interest on taxes	416.71	353.03	400.00	0.00	0.00
Local community stabilization tax	23,334.88	24,260.04	8,402.00	8,402.00	8,000.00
Local recreation grants	48,000.00	0.00	0.00	0.00	0.00
Contributions from local units	17,597.77	0.00	0.00	0.00	0.00
Use fees	46,466.55	176,420.00	194,846.00	188,936.00	187,606.00
Interest	369.84	637.18	50.00	3,000.00	3,000.00
Unrealized gain/loss on investments	0.00	(5,429.04)	0.00	0.00	0.00
Miscellaneous revenue	175.60	500.00	0.00	0.00	0.00
Recreation – Revenues Total	327,404.76	393,948.01	407,710.00	416,653.00	433,592.00
Payroll	77,617.85	92,104.86	83,703.00	100,262.00	102,046.00
Other Fringe Benefits-taxable	1,786.25	1,500.00	1,125.00	1,265.00	2,625.00
Part-time Salaries	4,581.86	15,323.63	28,915.00	28,915.00	26,760.00
PT Salaries - exempt	1,390.42	6,587.43	8,404.00	9,019.00	0.00
Overtime salaries	0.00	4.94	0.00	0.00	0.00
Workers compensation	2,548.45	4,441.78	4,442.00	1,760.00	1,945.00
Social security	5,954.56	7,985.82	8,701.00	7,231.00	8,007.00
Hospitalization	24,734.98	31,748.57	27,765.00	21,938.00	19,996.00
Life insurance	174.25	184.93	141.00	159.00	171.00
Retirement - d/b	32,052.20	36,756.92	41,069.00	39,356.00	44,230.00
Retiree health insurance	23,325.41	24,025.12	31,835.00	12,211.00	27,073.00
Retirement - d/c	1,227.43	3,123.38	3,892.00	4,108.00	4,026.00
Office supplies	0.00	62.10	0.00	0.00	500.00
Operating supplies	7,993.58	61,993.90	71,000.00	89,000.00	75,000.00
Miscellaneous supplies	507.45	156.97	1,000.00	5,000.00	2,000.00
Fuels & lubricants	0.00	0.00	341.00	0.00	800.00
Building maintenance supplies	651.90	0.00	500.00	500.00	500.00
Professional services	502.71	285.00	0.00	4,500.00	20,400.00
Dues & memberships	500.00	515.00	600.00	750.00	750.00
Contracted services	34,046.97	22,314.85	24,000.00	24,000.00	24,000.00
Contracted services - pt staffing	0.00	0.00	0.00	0.00	10,506.00
Insurance	296.52	1,868.87	1,900.00	2,300.00	2,400.00
Communications	903.52	589.16	1,200.00	0.00	0.00
Transportation & travel	0.00	387.95	400.00	600.00	600.00
Advertising	138.66	55.65	0.00	0.00	0.00
Utilities-elect, water, sewer	2,433.24	3,908.50	2,700.00	2,700.00	2,700.00
Rentals	11,260.00	9,280.00	7,146.00	7,371.00	8,756.00
Motor pool vehicle rental	5,138.04	6,455.41	5,000.00	5,000.00	0.00
Technology internal service charge	7,437.96	5,267.04	6,361.00	6,376.00	6,582.00
Motor pool replacement charge	0.00	0.00	2,381.00	2,802.00	2,802.00
Motor pool operating charge	0.00	0.00	6,332.00	6,699.00	9,705.00
Vehicle rental credit	0.00	0.00	(15,000.00)	0.00	0.00
Cost allocation	0.00	0.00	7,318.00	7,684.00	8,068.00
Education & training	314.61	345.00	1,000.00	1,000.00	1,000.00
Refund or Rebates	8,067.61	93.63	100.00	0.00	0.00
Contingency	0.00	0.00	0.00	2,328.00	0.00
Capital outlay	58,829.07	0.00	0.00	0.00	0.00
Transfers to other funds	25,953.00	43,550.77	0.00	0.00	0.00
Recreation – Expenditures Total	340,368.50	380,917.18	364,271.00	394,834.00	413,948.00
Excess of Revenues Over (Under) Expenses	(12,963.74)	13,030.83	43,439.00	21,819.00	19,644.00

Appendix C. Capital Improvement Plan 2024-30

The projects below are from the City of Marshall Capital Improvement Plan for 2024-30 relative to parks and recreation projects only.

Parks and Recreation Projects

Project	Amount	Funding Source(s)	Year(s)	Priority
Athletic Fields Batting Cages	\$ 30,000	Recreation Fund	2026-27	2
Athletic Fields Lights	\$ 300,000	Recreation Fund	2027-28	3
Athletic Fields Parking Lot	\$ 100,000	Recreation Fund	2024-25; 2029-30	4
Athletic Fields Renovation	\$ 175,000	General Fund	2025-26	2
Brooks Fountain Repairs	\$ 750,000	General Fund	2024-25	1
Carver Fountain Replacement and Repair	\$ 40,000	General Fund	2024-25	2
Eaton Park (Splash Pad, Pickleball)	\$ 3,000,000	Grants & Other	2024-25	2
Farmers' Market Pavilion	\$ 1,000,000	Grants & Other	2026-27	3
Ketchum Park Great Lawn	\$ 1,290,000	Grants & Other	2029-30	2
Ketchum Park Parking Lot	\$ 35,000	General Fund	2027-28	4
Kids Kingdom Renovation	\$ 1,000,000	Grants & Other	2027-28	2
Recreation Athletic Facility	\$ 6,000,000	General Fund	2028-29	4
Riverwalk Extension	\$ 3,500,000	Grants & Other	2029-30	3
Riverwalk Repairs Phase 1	\$ 350,000	General Fund	2024-25	1
Riverwalk Repairs Phase 1B	\$ 350,000	General Fund - \$200K Grants & Other - \$150K	2025-26	1
Riverwalk Repairs Phase 2	\$ 350,000	General Fund - \$200K Grants & Other - \$150K	2026-27	2
Riverwalk Repairs Phase 2B	\$ 500,000	General Fund	2027-28	2
Riverwalk Repairs Phase 3	\$ 500,000	General Fund	2028-29	3
Riverwalk Repairs Phase 3B	\$ 500,000	General Fund	2029-30	3
S. Kalamazoo Pathway - River District	\$ 465,000	General Fund	2024-25	2
Sand Volleyball Court Renovation	\$ 200,000	General Fund	2025-26	2
Skate Park Equipment	\$ 200,000	General Fund	2024-25	2
Stuart's Landing Improvements	\$ 910,000	Grants & Other	2026-27	3
TOTAL	\$ 21,545,000			

Project Descriptions

Athletic Fields Batting Cages
Install two batting cages, 35x70 ft.

Athletic Fields Lights
The current lights on diamond #1 & #2 are approaching the end of their expected life. The entire system should be replaced.

Athletic Fields Parking Lot
Seal coating of parking lot and pathways. Considered routine maintenance.

Athletic Fields Renovations
Athletic Field resurfacing, clay replacement for pitching areas and batters boxes, level outfield with sand, replace all base pegs, new bases for all fields, fencing repairs.

Brooks Fountain Repairs
Structural repairs to Brooks Fountain.

Carver Park Fountain Replacement and Repair
Carver Park Fountain has been deteriorating for several years. After a review of the fountain and discussions with Council the decision was made to utilize the fountain until the end of its useful life and then execute a complete replacement.

Eaton Park
Construction of a new park facility that would provide pickle ball courts, splash pad, bathroom facility, playground, parking lots, and a basketball court. Work would also include ADA improvements for accessing the athletic fields from the south.

Farmers' Market Pavilion
The pavilion will include a covered area for the market. The space design will consider supporting a winter market, event space (in conjunction with social district), and maintaining parking.

Ketchum Park Great Lawn
Work related to the establishment of the lower lawn commons, drainage system, and its perimeter pedestrian walkway. Also included is the main path between parking on Montgomery Street and the Rotary Bridge. Named the "Lower Ketchum Commons and Promenade."

Kids Kingdom Renovation
Replace dilapidated equipment with new equipment. Kingdom. Update with state-of-the-art play structure with accessible equipment for all.

Recreation Athletic Facility
Construction of an indoor recreation center that would include basketball courts, community rooms, etc.

Riverwalk Extension
Extend Riverwalk west of Kalamazoo towards Historic Bridge Park, partnering with Calhoun County.

Riverwalk Repairs
Replace structural beams along riverwalk. Fix and replace fencing and deck boards. Trim and remove trees throughout the riverwalk. Segmented into six phases to span the full six-year time period of the Capital Improvement Plan.

S. Kalamazoo Pathway - River District
10-foot-wide pathway along the east side of Kalamazoo Ave to create a stronger connection between the Downtown and the River District. Amenities would match our downtown benches and trash cans. The concept would also include similar lighting to the downtown, although that is not part of the estimate provided by the consultant. The plan also incorporates completing the sidewalk gaps along the west side, but at a standard width used throughout the City.

Sand Volleyball Court Renovation
Replace all fencing at Volleyball courts, remove current sand and equipment. Replace with sugar sand. Replace post with new. Replace nets.

Skate Park Equipment
Adding modern and safe skateboard equipment to existing skatepark.

Stuart's Landing Improvements
Rehabilitation of Stuart's Landing including the following updates: replace canoe/kayak launch, a new shelter, a linear path around the site, improved shoreline and river access, and related improvements.

Appendix D. Recreation Grant History



Grants Management

Michigan Department of Natural Resources

Friday, November 1, 2019

Grant History

Grantee

City of Marshall - Calhoun County

Project No. 26-01104 J

Project County: Calhoun

Project Year: 1980

Project Title: Ketchum Park

Project Status: Grant Closed

Grant Amount: \$20,000.00

Project Description:

restroom/utility building including sewer and electrical, picnic shelter, shuffleboard courts, with fencing, horseshoe pits, benches and picnic equipment, playscape, parking lot, LWCF sign

Project No. BF93-155

Project County: Calhoun

Project Year: 1993

Project Title: Athletic Field Renovation

Project Status: Grant Closed

Grant Amount: \$81,500.00

Scope Item:

3 New 5-Row Bleachers

4 Drinking Fountains

8 Player Benches

Backstop

Construct New Field

Fence - New Field

Improve Drain

Playscape

Replace Bleacher Boards

Replace Fence

Restroom/Concession

Project Description:

Construct restroom/concession storage facility, replace fencing, improve drainage, replace/repair bleachers, replace playscape, construct new field, relocate transformer, install four drinking fountains.

Project No. TF94-078

Project County: Calhoun

Project Year: 1994

Project Title: Waterfront Trail Development

Project Status: Grant Closed

Grant Amount: \$157,500.00

Scope Item:

2 Pedestrian Bridges

Boat Launch Improvements

Construct Boardwalk

Parking

Restroom Building

S. Marshall Avenue Access

Signage, Etc.

Trail

Project Description:

Develop bike/pedestrian trail on Kalamazoo River east of Marshall Avenue. Construct a flush restroom facility at Stuart's Landing on the Mill Pond. Improve Mill Pond boat launch. Provide parking at launch and at trail access points.

Project No. TF98-027	Project County: Calhoun	Project Year: 1998
Project Title: Marshall Riverfront Trail-Stage III		
Project Status: Grant Closed		Grant Amount: \$29,203.00
Project Description: Acquire three Kalamazoo River frontage properties (.83 acres) to help secure future development of the Marshall trail, and promote interaction with the river's habitat.		
Project No. TF98-040	Project County: Calhoun	Project Year: 1998
Project Title: Riverfront Trail		
Project Status: Grant Closed		Grant Amount: \$358,000.00
Scope Item: Barrier-Free Ramp Boardwalk Construction Concrete Walks Landscaping Parking Areas Paved Walkway Site Amenities Site Preparation Topographic Survey		
Project Description: Development of a barrier-free pedestrian trail along the Kalamazoo River, including parking areas, boardwalks, paved walkways, barrier-free ramp and overlook decks.		
Project No. TF00-139	Project County: Calhoun	Project Year: 2000
Project Title: Riverwalk Development		
Project Status: Grant Closed		Grant Amount: \$191,444.00
Scope Item: Boardwalk Fishing/Viewing Decks Landscaping and Restoration Parking Area Paved Walkways Site Amenities (Benches/Signs/Waste Recept.) Site Lighting and Electrical Site Preparation		
Project Description: Development of barrier-free boardwalk and paved trails along 1,100 feet of the Kalamazoo River between Monroe Street and Kalamazoo Avenue; construct parking area, ramp and overlook decks to promote access to the Kalamazoo River.		
Project No. RP11-412	Project County: Calhoun	Project Year: 2011
Project Title: Ketchum Park Improvements		
Project Status: Grant Closed		Grant Amount: \$30,000.00
Scope Item: 2 restroom doors with time locks 28-car asphalt parking lot Park identification sign		
Project Description: Development to include parking lot, restroom doors and park identification sign.		
Total Number of Projects:		7
Total Amount of Grant Given:		\$867,647.00

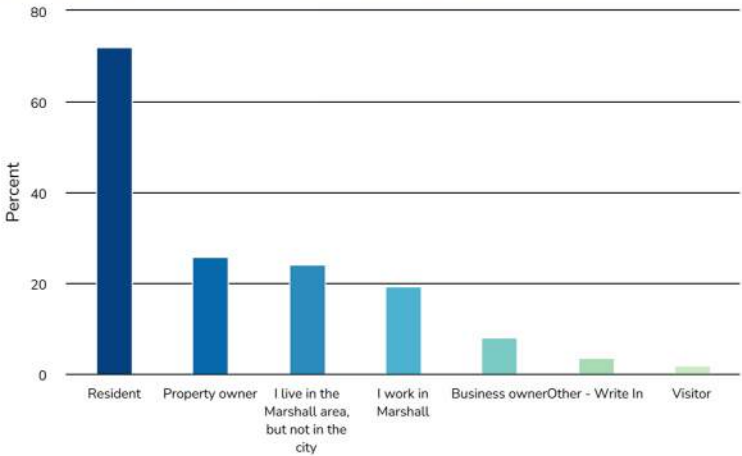
Appendix E. Complete Survey Responses

Due to timeline constraints, community survey responses incorporated into the Parks & Recreation Five-Year Plan ended in mid-September.

Report for Marshall 2024 Community Planning Survey



1. What is your relationship to Marshall? (Please check all that apply.)



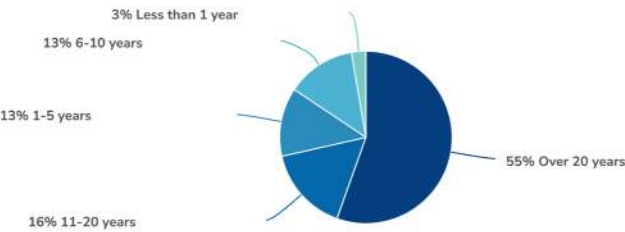
Value	Percent	Responses
Resident	72.2%	397
Property owner	26.0%	143
I live in the Marshall area, but not in the city	24.2%	133
I work in Marshall	19.5%	107
Business owner	8.2%	45
Other - Write In	3.8%	21
Visitor	2.0%	11

Statistics

Total Responses	550
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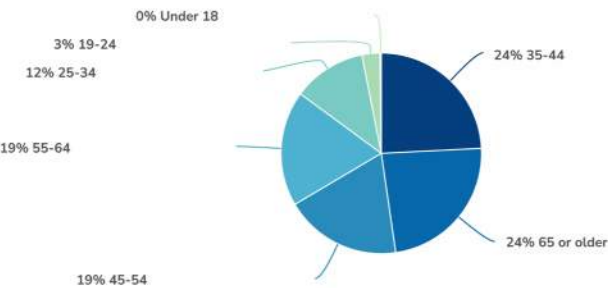
Other - Write In	Count
Former resident	2
Church in Marshall	1
Do business in Marshall	1
Former resident of over 50 yrs	1
Former resident, property owner	1
Fredonia Township	1
Life long resident	1
Live in Marshall Township now but owned property and lived in the City for many years	1
Marshall Township	1
Marshall Township Resident	1
Marshall Twp homeowner	1
Marshall Twp.	1
Marshall township	1
Marshall zip code	1
Most of my family lives in Marshall	1
Own Commercial Property	1
Renter	1
Used to work in Marshall	1
Work from home in Marshall (not sure if that's the same as just working in Marshall).	1
recent business owner (bookstore)	1
Totals	21

2. How long have you lived/worked/visited/owned a business in Marshall?



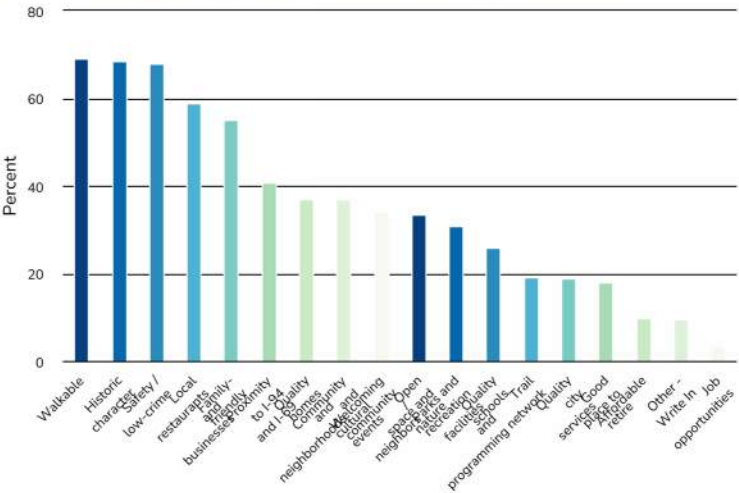
Value	Percent	Responses
Over 20 years	55.4%	304
11-20 years	16.0%	88
1-5 years	12.9%	71
6-10 years	12.9%	71
Less than 1 year	2.7%	15
		Totals: 549

3. How old are you?



Value	Percent	Responses
35-44	24.2%	133
65 or older	23.5%	129
45-54	18.8%	103
55-64	18.6%	102
25-34	11.8%	65
19-24	2.9%	16
Under 18	0.2%	1
Totals: 549		

4. What do you like the most about Marshall? (Please check all that apply).



Value	Percent	Responses
Walkable	69.2%	380
Historic character	68.7%	377
Safety / low-crime	67.9%	373
Local restaurants and businesses	59.0%	324
Family-friendly	55.2%	303
Proximity to I-94 and I-69	40.8%	224
Quality homes and neighborhoods	37.2%	204
Community and cultural events	37.2%	204
Welcoming community / neighbors	34.2%	188
Open space and nature	33.5%	184
Parks and recreation facilities and programming	31.0%	170
Quality schools	26.0%	143
Trail network	19.3%	106
Quality city services	19.1%	105
Good place to retire	18.2%	100
Affordable	10.0%	55
Other - Write In	9.7%	53
Job opportunities	3.5%	19

8. Economic Development. Please rate your level of agreement with the following statements: "I would support the City dedicating more time and resources to..."

	Strongly agree	Agree	Neutral / not sure	Somewhat disagree	Strongly disagree	Responses
Actively recruiting new businesses. Count Row %	109 20.5%	204 38.4%	120 22.6%	65 12.2%	33 6.2%	531
Having strong policies to maintain environmental quality. Count Row %	259 48.5%	187 35.0%	66 12.4%	12 2.2%	10 1.9%	534
Helping retain and expand existing businesses. Count Row %	176 33.3%	252 47.6%	72 13.6%	16 3.0%	13 2.5%	529
Partnering with surrounding cities, townships, and counties for regional economic development. Count Row %	84 15.8%	189 35.5%	144 27.1%	64 12.0%	51 9.6%	532
Attracting remote workers to move to Marshall. Count Row %	70 13.2%	149 28.1%	172 32.4%	85 16.0%	55 10.4%	531
Enhancing downtown beautification, aesthetics, and historic preservation. Count Row %	222 41.9%	200 37.7%	70 13.2%	26 4.9%	12 2.3%	530
Developing large warehouse or industrial park sites. Count Row %	38 7.1%	78 14.6%	136 25.5%	95 17.8%	186 34.9%	533
Growing and/or attracting advanced manufacturing companies. Count Row %	53 10.0%	118 22.3%	124 23.5%	82 15.5%	151 28.6%	528
Developing cohesive branding to market the city. Count Row %	78 14.8%	161 30.6%	191 36.3%	57 10.8%	39 7.4%	526
Totals Total Responses						534

9. Environment, Parks, and Recreation. Please select an option that best describes your opinion regarding the following statements.

	Strongly agree	Agree	Neutral / not sure	Somewhat disagree	Strongly disagree	Responses
Natural features in Marshall like the Kalamazoo River, Rice Creek, public parks, and wooded areas should be protected from future development. Count Row %	372 69.7%	117 21.9%	32 6.0%	8 1.5%	5 0.9%	534
Residents in Marshall can easily get to outdoor recreation opportunities and parks and nature areas. Count Row %	157 29.3%	236 44.1%	67 12.5%	57 10.7%	18 3.4%	535
I am satisfied with the quality and amenities of the parks/nature areas in Marshall. Count Row %	55 10.2%	173 32.2%	98 18.2%	154 28.7%	57 10.6%	537
I am satisfied with the programs, leagues, and events offered by the City of Marshall Recreation Department. Count Row %	56 10.6%	180 34.0%	190 35.8%	73 13.8%	31 5.8%	530
Totals Total Responses						537

10. Please rate how you prioritize the following natural resource initiatives.

	Very important	Somewhat important	Neutral / unsure	Not important	Responses
Increase the number of trees in the city Count Row %	192 36.2%	205 38.7%	106 20.0%	27 5.1%	530
Improve stormwater management and flood prevention infrastructure Count Row %	201 38.0%	222 42.0%	98 18.5%	8 1.5%	529
Expand and improve open spaces and natural areas Count Row %	237 44.6%	204 38.4%	73 13.7%	17 3.2%	531
Protect water resources Count Row %	394 74.8%	111 21.1%	19 3.6%	3 0.6%	527
Connect neighborhoods to City parks and other natural areas Count Row %	199 38.0%	204 39.0%	92 17.6%	28 5.4%	523
Improve water recreation amenities (e.g., boat launch, canoe/kayak rental, fountains) Count Row %	212 40.0%	202 38.1%	93 17.5%	23 4.3%	530
Totals Total Responses					531

11. How often have you visited the following parks in the last year?

	Once or more per week	Once per month	A few times	Not at all	Not sure	Responses
Carver Park Count Row %	30 5.9%	30 5.9%	166 32.7%	224 44.1%	58 11.4%	508
Brooks Memorial Fountain Park Count Row %	138 26.2%	138 26.2%	205 39.0%	40 7.6%	5 1.0%	526
Marshall Athletic Fields Count Row %	52 10.0%	52 10.0%	166 31.8%	240 46.0%	12 2.3%	522
Ketchum Park Count Row %	109 20.6%	133 25.1%	210 39.6%	69 13.0%	9 1.7%	530
Stuart Landing and Millpond Park Count Row %	71 13.5%	119 22.7%	208 39.7%	113 21.6%	13 2.5%	524
The Brooks Nature Area Count Row %	47 8.9%	79 15.0%	186 35.3%	189 35.9%	26 4.9%	527
Shearman Park Count Row %	26 5.0%	53 10.2%	112 21.6%	273 52.6%	55 10.6%	519
Riverwalk Count Row %	120 22.4%	127 23.7%	193 36.1%	83 15.5%	12 2.2%	535
Grand Street Park Count Row %	17 3.3%	41 7.9%	111 21.4%	281 54.2%	68 13.1%	518
Allcott Park Count Row %	8 1.6%	28 5.4%	82 15.9%	306 59.3%	92 17.8%	516
Garvin Park Count Row %	3 0.6%	19 3.7%	65 12.8%	309 60.7%	113 22.2%	509
Cook Park Count Row %	7 1.4%	20 4.0%	61 12.1%	307 61.0%	108 21.5%	503
Marshall Area Farmer's Market Count Row %	142 26.7%	161 30.3%	144 27.1%	76 14.3%	9 1.7%	532
Calhoun County Fair Grounds Count Row %	34 6.4%	103 19.4%	315 59.3%	71 13.4%	8 1.5%	531
Totals Total Responses						535

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12. Are there specific improvements you would like to see in City Parks? What are they?



ResponseID	Response
24	More maintenance and cleaning and replacement of play sets
25	I would like to see the parks better maintained. The RiverWalk was in dire need to maintenance last summer-broken boards, trees down, graffiti...
26	The Brooks fountain is poorly maintained and the city should be ashamed of their mismanagement. It is a symbol the city uses for all of their vehicles, marketing, brochures and website, yet they leave it to rot
30	More family friendly spaces such as parks and safe walking paths. I was bummed to see the splash pad downsized for pickle ball courts.
32	Maintaining current amenities- repairs and upkeep especially to the riverwalk
33	Parks are somewhat maintained Riverwalk and boat launches are not maintained AT ALL - Extremely poor and often VERY dangerous
34	We are over parked. We have enough.
35	Updated sign at Ketchum Park. Better grounds maintenance of landscaping/beds at parks.Above and beyond mowing
37	Work on flooding on north side of ketchum park.... And the skate park is a joke.. tare it down and replace it with an up to date cement one.
39	More regular upkeep and repairs/security
45	Splash pad
47	Openness on " EVERYTHING" in elected officals to voters who trusted them .
50	More things for our young people to do. There is NOTHING except for small kids. Nothing in this town for teens
54	things we will ACTUALLY use (not pickleball courts). Dog parks, splash pads (in the works), basketball courts!! basketball courts would be really nice for all ages.
55	Repairs/enhancement to River Walk would be great! Would love more bike lanes to access all parks and downtown.
56	The riverwalk needs to be maintained better before we add additional parks.
57	Maintain them they should be a jewel to the city. The parks are a disgraceful ☹️
73	I would like to see some more walking trails
75	Upgraded seating and bathroom facilities. Handicap accessible. Upgraded lanscaping.

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ResponseID	Response
76	More up to date equipment and beautification. More trails or paved paths for hiking, walking, biking, running. Better connectivity to surrounding areas and trail systems.
78	The river walks need improved. Another full playground in the city and or maintain Ketchum Park. More green space/woods for fitness/nature walks, etc.
83	bike lanes or paths
84	Please fix the Riverwalk.
87	Restoration/improvements to Riverwalk—such an important feature for residents & tourists too.
88	The skatepark needs to be fixed badly. If done right, it would attract people from surrounding towns who will spend money in Marshall. It will also give kids something to do. A basketball court a Ketchum Park would be pretty cool too.
90	Picnic areas among trees with nearby playground equipment area. Walking/biking paths.
92	We have a lot of great parks and opportunities but they are not kept up. The riverwalk, especially, is in very rough shape. The trees and plants/weeds surrounding it are incredibly overgrown as well. I love having opportunities for nature time with my kids but the parks are not up to standards i would expect for what is offered and the taxes we pay.
94	The sections of boardwalks and handrails that are unsafe/broken or that have holes in them should be replaced.
98	Focus on river. Budgeted ongoing maintenance. Diverse sports courts. Tennis, basketball, other things besides just pickleball.
104	Splash pad, public pool, more interactive history in parks, similar to Holland Park in Albion.
108	It would be nice if there were more parks like Shearman with a playground, benches, and shelter-house(s) scattered around the city; it would make the city feel more walkable and family friendly.
109	A dog park.
115	The Riverwalk needs basic safety features repaired. Handrails and safety fence for elevated areas is missing. Boards and supports on the walk are deteriorating. Basically, all major sections need repairs. Wants would be to add bathroom facilities at Pearl Street parking lot.
117	Things for kids & seniors with disabilities (mobility issues). Kayak locations improved to put the kayaks in the river
119	Maintenance of river walk is number one. it has been let go too long. Hire someone who understands landscape maintenance. Parks need to be maintained to wow the tourists and for residents to be proud
121	Upkeep at the riverwalk. Safety on pathways. We need additional park space. A metro park like Hudson mills, where you won't pick up ticks going for a hike. We also need a community center for indoor recreation in bad weather.
125	River walk and the splash pad/ pickleball courts
128	No
135	Upgrades to playground equipment & pavilions.
136	River walk fencing and boards
138	Repairing the BNA parking lot Repairing the Riverwalk Repairing Ketchum Park Maintaining landscape by removing weeds at Grand Street Park Removing 2 dead trees at Shearman Park
140	The skate park needs a lot of attention
142	Kept up. Mantain
145	I think it's bullshit there is different prices for residents and nonresidents. I hate it enough to avoid signing my children up for events.
148	Fix up the Riverwalk! We miss how safe and beautiful it was.

ResponseID	Response
151	Cameras to make them safer.
155	Easier access
156	Athletic facilities (basketball, baseball courts & open fields for football, soccer, open play)
158	General upkeep at the parks especially kids kingdom
161	None
162	Better signage (haven't heard of most of the parks listed), tick spraying at Brooks Nature Area (favorite nature trail park in former city I lived in did this), Riverwalk needs to be a higher priority. The riverwalk used to bring in people from surrounding communities (we used to eat dinner or brunch then walk before we moved here). Now it doesn't seem safe or appreciated. Everyone I know won't go there anymore. Would like to see some kind of bollards around Brooks Fountain Park (since it's in the middle of a state highway) and flashing lights at the pedestrian crossings. Would be even better if m-89 could be rerouted like it will be west of town. I've always been concerned about a vehicle driving onto the lawn by accident or malice, especially during Fridays at the Fountain or childrens' library programs.
166	Newer playground equipment
169	Better upkeep of the riverwalk. Additional playgrounds, splash pad, and dog park.
171	A dedicated dog park would be a good addition to the city.
173	More public restrooms and seating.
177	Preservation from business development and large scale modernization
178	Maintain nature, eliminate solar farms. Family friendly play and eating areas.
182	Weeds in sidewalk cracks removed
188	The boardwalk needs many maintenance improvements. I know some repairs have been done, but many more need to be done. Many gaurd rails are missing. Over hanging grass and trees. Why add more when you cannot maintain what we have.
190	Better restroom facilities.
193	N/A
194	Trim the trees and brush way back at Ketchum. You can't even hardly see the river anymore. Same as the boardwalk.
195	More availability for everyone.
197	Dog park. New and improve picnic pavilions at Ketchum. Repair river walk bike path to Brooks Nature Area
200	Pickleball courts and bike paths.
203	A dog park would be nice if it is conveniently located.
204	More accessibility for those in wheelchairs. Wheelchair users can not navigate Marshall on their own.
205	Regular maintenance
208	My kids are grown so we don't spend much time in them anymore.
211	I definitely think that a splash pad for the community would be a wonderful addition maybe even a community pool. Biking trails and restrooms
215	The river walk is horrible -we use to love to walk it-now it's overgrown, an eye sore and extremely unsafe-so many tree limbs all down the pathway.
216	Dog park

ResponseID	Response
217	Safety. Lighting/security etc.. Allow vendors and or food trucks at the Brooks Fountain. Hotdogs, snowcones etc...
218	What I would truly like to see is regular maintenance of the existing parks and the structures therein. That should be a part of their yearly budget. Just like a good homeowner.
221	Actually maintaining so it dosent continue to fall into deterioration.
224	N/A
227	The parks are NOT maintained. Especially the Riverwalk!
232	Just nice quiet trails.
234	The spaces we have are nice enough, just too small to really do anything in other than sit. Kids can't run around allowing adults to relax and visit, and they are too small for events so not really sure what else they can be used for.
238	Need a dog park!
241	Marshall doesn't allot money for upkeep and improvements. When I go to other cities our size, they seem to have more and higher quality facilities. Take care of what we have!
246	The river walk is literally falling apart! This should be a safe walkway for families and older folks, this is absolutely horrific- keep up what you have.
247	Fix the river boardwalk
250	Officially recognize and embrace the mountain bike trail. Volunteers already maintain it.
257	Make a bike/walk/run park on the outer ring of Marshall. a 10k loop. 90% of the loop is in place. if you take Kalamazoo N to F Dr you will get killed on 27 make a path from the end of F Dr at old 27 that goes E to the back side of the High School. also find a way to cross Rice Creek at the far east end of Green St, so you can take the path that leads into Ketchum Park.
260	Keep them in good shape
261	Boardwalk needs a lot of repair work. More hours for kayak rental. Community pool and splash pad. More flowers every where.
262	Weight loss help, more programs for teenagers, a youth center so kids have a fun safe place to hang out with friends and get help with school work, more things for teens to do that don't cost an arm an leg, streets repaired.
268	The Riverwalk needs s lot of maintenance - brush trimming, boardwalk and fence repair, etc
269	More activities for bigger kids, ages 13 and up. The idea of a small splash pad going along a decently busy road next to a pickleball court instead of on the land by Ketchum park where it could be bigger, safer and draw from the river makers no sense.
271	Pickle ball courts. More options for younger kids
283	Bike rental would be fun
287	I wish that the parks were maintained regularly, not just fixed after people bitch on facebook.
295	More upkeep of the parks we have and improving outdoor family spaces to bring families to the community.
298	Trees
309	Fountain upkeep; more trees.
314	Updated playground equipment with more variety, water features,
316	Pollinator plants

ResponseID	Response
321	Replacing trees that are diseased, and dying. Adding more trees of the appropriate size and type Fix and extend the River Walk to connect with the North Country Trail at 15 Mile Rd. Fixing kids kingdom in Ketchum Park and adding a children's playground there. Add a dog park. Add a Frisbee Golf Course at a park. Fix skate park at Ketchum Park. Add a larger park with trails, meadows, mountain bike trail, natural outdoor amphitheater by the river, playgrounds, picnic pavilions, water park, etc. This would be a good use for part of the land acquired for the megasite. This park could be developed with assistance with Firekeeper's Casino and the State of Michigan.
322	I would love a dog park!! Please!
325	Informative, historical, and educational experiences
327	Rest rooms.
328	A lot of things. What did we have? It's so old. Some of them already broke, never repair.
337	Can we please have a dog park?
338	I would like to see more playground equipment added to Sherman park, in particular. A splash pad would be a fun feature. Maintenance on the pavilion at Stuart's Landing. The brush tends to take over. Ketchum Park updates have been awesome. Community Policing programs would be a great thing to add as well as ideal age ranges for the equipment clearly marked. Cameras at the parks as well. Reasoning: my family called down some teenage boys from slamming down the slides at Ketchum Park. Maintenance on the Riverwalk is badly needed. A lot of the boards on the boardwalk are damaged. It is much appreciated that the Riverwalk from Marshall Ave to Stuart's Landing is being fixed. Updates and adding sidewalks throughout the city to make sure that people can safely walk throughout the city and utilize the parks that we have. It would be nice for those who work in the industrial park area on the south side of the city to be able to safely walk up to town. Updates to the icon fountain are needed.
346	There needs to be a budget line item for maintenance on the playground equipment at our parks. The fact that any of that stuff was even allowed to go in without a maintenance plan is asinine.
355	need more gym space for our youth teams to practice and to hold tournaments and activities
358	Maintain the street cleaning and storm sewers weekly. Rental properties not maintained and upkeep enforced. Enforce the ordinance of trash receptacle left at curb 24/7.
359	The Riverwalk is wonderful but needs to be maintained and could be improved.
363	Splash pad, more inclusive playground
368	Sidewalks on north side of West Hughes, traffic light at West Hughes and Kalamazoo
372	I would like to see our existing City Parks be self-sustaining and better funded.
373	Maintenance plans in place to quickly address vandalism and other damage and aesthetic concerns.
378	More native plant and invasive removal initiatives.
389	Skate park, water park, walking trails, river picnic parks. Dog park. Art or sculpture attraction. Anything for kids ages 12-18
390	Better play structures such as inclusive playgrounds.
399	Would like to see a women's or coed soccer league within marshall rec department
403	Just upkeep with our current parks. All of them have issues that could be addressed.
412	Maintenance! Cleaning! needs to happen more. Not let things get delapidated before you do something.
424	Add dog park
434	Better regular maintenance- for example trees have been down across the river walk for weeks, guardrails and boards on the paths have been missing for months
436	Water fountains and clean restrooms. The river walk is embarrassing with the graffiti and broken or missing walkway boards.

ResponseID	Response
444	Maintained equipment for the safety of the children
453	Lawn care and upkeep, Weed control, maintenance of fountain structure, picnic tables available
457	Heard teenagers were at Ketchum Park swearing at others and acting ridiculous, so families had to leave. Patrolling more often?
461	Improved maintenance efforts. In particular, the Riverwalk and Stuart's Landing have become fairly run down due to storm damage.
466	Designate someone to mow the disc golf course in Ketchum Park.
468	Would like to see more of the fairgrounds be available to the public for use.
470	Dog park. Working ckean bathrooms.
472	Dog park more dog waste areas
480	Dog park
484	Drinking fountains, bathrooms, and maintenance of infrastructure including removing dangerous down or dangling limbs from the walkways quickly. Great job with the bridge at Ketchum! It would be great if there was a way to rent kayaks outside of business hours.
490	Skate Park at Ketchum Park. It's a shame that back in 2020, the community tried stepping up and fixing what they could for the city, because the city constantly ignores the skate park. They said it would take about \$16,000 to make all necessary repairs on their end, but left it up to the community. The community wasn't able to raise enough money on their own, and Marshall knee this. They acted like they knew nothing about a pickle ball court, but now somehow magically have over \$2 million dollars to put into the athletic fields and they're adding A PICKLE BALL COURT! Yet, you still have NO PLANS for the skate park community. Shame on you, Marshall, for lying to the community in 2020.
491	Kids water park
497	Just continue to update what's already there. The skate park area definitely needs some work in Ketchum park.
498	No, as I don't use them much
502	Senior access and programs
503	Yes, updated play structures for the children or adding play structures in the neighborhood parks. Maintaining the play structures and parks (possibly having a volunteer day every spring and fall to help with the mainentance).
508	NO. You all are RUINING Marshall.
513	Cleaner parks
516	Swings
519	A sign-up for volunteers to help maintain the parks, have local kids make new tiles for Ketchum Park (and help pull weeds, etc... it's a playground for them and would help teach respect and responsibility), a porta potty for Sherman park, fix the River Walk- it's dangerous!!! (Create a volunteer sign-up and donation fund to help maintain it). We pay a decent amount in taxes but the parks and river walk are always run down looking! The Brooks memorial fountain looks terrible, too! Quit waiting until everything is a disaster to ask for taxpayers opinions!!!
520	Shearman Park needs to be renovated to be an actual playground park. Virtually useless as it stands. Splash pads would be great at any park.
521	For you guys to actually take care of them would be an improvement.
524	The kids playground at Ketchum park is not kept up or very impressive.
526	Expand riverwalk/trail to connect with MAJOR conservation/recreation area
527	More ADA accessibility.

ResponseID	Response
532	More walking trails and upgrade what we have. Splash pad for kids. Cross country ski/ snow shoe trails. Fishing ponds that are easily accessed. Bike paths
534	I personally don't feel the parks are protected from vandalism. We have something beautiful, fun or useful yet fools damage or deface. Sad
537	More parking at Saylor's landing
541	More recreation for kids like a new skate park. We need more activities for teens in the parks so they can keep out of trouble.
547	Maintenance at Ketchum Park specifically would be appreciated. My dad volunteers there regularly and has to deal with the negative reactions.
553	A dog park..
554	Ketchem park maintenance in cleanliness Splash pad!
555	Riverwalk needs some repair and foliage cut back Happy to see Fountain fixed at East end park.
561	Ketchum park needs some fixing up. It's definitely seen better days.
568	More updated playground equipment.
570	The boardwalk needs huge improvements for safety and accessibility for all citizens. Some of the boards or fencing is missing, while other parts feel as if they could fall out from under you at any moment. Also, it seems like the city has a hard time maintaining our parks but prioritizes beautification projects downtown. We need to keep our parks safe for everyone and well maintained!
571	Our parks are beautiful and well kept.
573	maintenance, maintenance, maintenance! and removing invasive species
586	Just would like to see things get fixed up and general maintenance to be kept up on. From things I have observed over my lifetime, nice things get put in but the maintenance lacks and it doesn't stay nice for long. If things were maintained properly, they wouldn't need to be fixed up or completely replaced as often and enjoyed for longer
589	City pool, splash pad for kids, pavilion areas, bike paths
592	Protection against vandalism and destruction; regular maintenance and safety inspections; public restrooms and water stations at each site.
607	A nice take out at the W. end of the mill pond, what we have there is unsafe and unacceptable! It should be accessible by car! Why is access to the take out locked?
611	Public restrooms, dog waste bags & garbages
614	Update to park equipment for kids. Painting, planting trees and flowers. Update river walk. Up date fair grounds.
621	Better maintenance of wooded trails in the Brooks Nature Area. Downed trees make it difficult walking, mainly the North woods.
630	Improve skate park and disc golf course
631	Pickleball courts
633	OTHER COMMENTS: Not all "job opportunities" are equal, to those who get to do the jobs or to the surrounding community. We should actively recruit *small* businesses but NOT *big* ones. On trees, it's not so much a matter of increasing quantity as of protecting quality.
634	1) Clean (litter free, penalize those who litter) 2) Maintained (repair damage, even cosmetic) 3) More Native Plants! Milkweed for Monarchs!
636	All parks with playgrounds need to include ADA approved swings and toddler swings, not just a climbing structure. Babies and toddlers can't use other equipment, but they can use swings.

ResponseID	Response
639	Dog park please!
640	More work with native plant and wildlife experts to increase the health of the ecosystems so that all creatures, waters, etc. are thriving and healthy, working together and supporting one another.
642	Signage with name of park & map of other parks. I am unaware of some of the parks listed here. If there was signage at each park location with name of park & also map of other named parks it would be very convenient & helpful information.
643	Fixing up Ketchum Park (ropes are broken, hole with climbing tire used to be). Ketchum is the largest park for children in the Marshall Area yet is very sad to use currently. I think the historic features of kids kingdom should be kept, but it would also be wonderful for Marshall to get a new and updated playground (perhaps on the skate park side of Ketchum) that it ADA accessible, offering fun for all children.
646	I feel that all the local parks could use an upgrade. The Brooks Memorial Fountain looks hideous! I was up there the other day and some people that were visiting from out of town made that comment. Is this how we want people to see our city?
651	I'd like to see budgeting for maintaining the parks so they don't fall into disrepair
652	Picnic tables, gardens, shade areas, pavilions, trails and paths, labels on trees and flowers, water features, miniature golf, a fitness station park, public restrooms, walking track
660	Restrooms need improvement at Stuart Landing. The current state of them aren't great. unkept
665	Pickleball court
668	Playground equipment
675	The stuart landing river walk the boards need to be fixed and better walk though and the brooks fountain needs to be repainted
678	The city planners love to come up with a project to "improve" a park and then ask for donations. Then get their picture in the paper saying look what we did with your money. Then they move on and the park is not taken care of the way it should be. Take care of what you have and then, if money and time allows add to it. Examples are many years of Ketchum Park "improvements" but it has never really been taken care of well. Board walk. We were promised that after millions spent to build it, there would be at least a full time position made to care for it all 12 months of the year. The condition of that walk has deteriorated for many years and the lack of maintenance and care is very apparent. So now what is planned? Extending it all the way to Blue Oval and once again, it will not be a priority after a while. I've seen it over and over as I've lived here my entire life. There is always a new plan or vision it seems for the town. Why does the city promote drinking booze and allowing open carry in the social district? Why do we always want to be like other cities. To feel we're hip or something? This is not Las Vegas and who needs to sit out in a parking lot in the winter with heaters so they can drink? What a waste of needed parking spots and tax dollars.
680	More sophisticated playground equipment in Sherman Park. Something for the older kids. Would like to see the Brooks fountain have the elaborate color display that it had when it originally opened.
682	Bike trail outside of town
683	More picnic tables
686	Shearman park- take down the recently installed tripping hazard. It is not being used for what it was designed to do. It's improperly installed. Get projects finished- where is our splash pad? Improved overall maintenance of ALL parks- not just mowing the grass and emptying the trash. Remove dead limbs and branches, RAKE and dispose of leaves, add things to interest ALL ages- public Garden areas? Yes for growing vegetables. Add Fruit trees.
687	Restrooms in Sherman park
690	Improved picnic tables, Bathrooms and water bottle stations at Ketchum Park North & South, Stuart Landing. New sign at Ketchum Park. Small identifier signs at Cook, Alcott. Beautification at Chapman. A unified approach to signage across all the parks would be an improvement for anesthetics and identification. Brooks Fountain and Carver Park are fine as is in this regard.
693	More walking paths
694	Improve and better maintain the riverwalk/boardwalk.
697	The Boardwalk desperately needs repair. Much time has passed since repairs were needed, and this is a site that attracts both residents and tourists.

ResponseID	Response
701	More "hang out" infrastructure. More chairs, benches, umbrellas, TRASH CANS, more opportunities to sit and enjoy the park and not just stroll through
703	Having posted regular maintence and improvement schedules would be great. It was super helpful for the road resurfacing and waterman project, to know when and where work would be done. And having them posted prominently around affected areas was helpful, so we didn't have to try and go find it on a web page three menus deep on the city site.
707	Swing set for toddlers at the park on Mansion Street!
708	More tables and shaded areas and swing sets!
710	Traffic flow out of the athletic fields on Michigan Ave...I think it is very unsaf
714	Adding more playground equipment to the skatepark side of Ketchum Park. Adding multiple splash pads in town!
716	FYI: The parks I've marked as not sure in the list above are parks whose names I don't recognize and whose locations I am unsure of. I understand the Riverwalk east of South Marshall will be undergoing improvements, but the stretch west from South Marshall to South Kalamazoo has sustained a lot of damage over the years and really needs help. A lot of people use the Riverwalk.
722	Pickleball courts
723	Better location for the Farmers Market. It's makes Green Street very congested on Saturday mornings. As the season goes on it becomes harder to find parking and get to other locations like the Library.
724	Fixing the river walk.
726	Pay more attention to the up keep and maintaince of the river walk
727	Improved upkeep of city parks, specifically Ketchum park, Cook park, and Marshall athletic fields. Cutting down and removing invasive species including Chinese sumac.
731	always have need a difference entrance/exit to the athletic fields. that hill going up, while coming out, has always been a catastrophe. Recent accident there proves it again.
737	More seating to set down
739	Actually maintaining them and not letting fall into disastrous levels of break down.
740	We need a dog park
743	I didn't know some of these parks existed
744	The crosswalks at the fountain for more safety. Most don't know what to do. More open hours downtown
746	City needs to think safety - especially with pedestrians crossing to get the fountain circle. We need pedestrian crossing lites.
747	Safer pedestrian traffic around the fountain! Flashing yellow lights are warranted.
751	Finish the old Eaton parking lot with the project that started. It looks awful.
753	I hate how projects get funded, but maintenance is never budgeted into the spending. Something looks nice for a few months, but there is a lack of monitoring, up keeping, and sometime repairs aren't even logical. The idea of Kids Kingdom is great, but any time something breaks, it's not a piece or part that can be ordered. Everything is custom made and fitted and has to be handcrafted to repair. It's nice to be different, but I feel the logical part is missing on many projects.
754	Wheelchair accessible.
760	The Riverwalk is in severe need of having the overgrowth removed and repair to the walk way. I rarely walk there or photograph there anymore because of its condition.

ResponseID	Response
764	More trails and areas for walking and BIKING. Marshall offered very very safe areas for cyclists. Drivers complain about us on the roads and we have nowhere else to be. A paved, several mile loop around Marshall for biking would be amazing for exercise, walking, transportation, etc. like Battle Creek's north country trail system. Except Battle Creek isn't safe like Marshall is. PLEASE CONSIDER A BIKE TRAIL.
765	Work on and expand the mountain bike trail you already have.
766	Discreet pedestrian cross walk lights (located on the right side of the street- across from the fountain on all 4 sides) that you can turn on if crossing the street at the fountain for safety!
767	Keeping them clean and going after those who are doing graffiti
768	Updated and maintained
771	Having more activities for young adults 18-25.
776	Improved playgrounds. Marshall's playground amenities and maintenance pale in comparison to Albion and Battle Creek. There are not great options for small children. There is limited bathroom access.
778	Ketchum park - better park with basketball, better grounds, added fencing by bridge on Marshall. New bridge on Marshall Ave for Ketchum park as well as another walking bridge as there was before and better parking.
783	Regular trash clean up
788	Walking and biking trails Public amenities like water features, a walking path around local lakes like Lyon lake. Boating facilities, nature center celebrating local history, family hiking and exercise activities. Healthy Community Activities that celebrate the family not just the local drinkers in the bars. More park lands surrounding town. Natural spaces. Trees to help protect the quality of air. We would much rather be surrounded by parks than nasty industrial lands.
792	More use of native plants
795	Maintenance and ongoing support. The Riverwalk is unusable. Ketchum park is always filthy and transient types hang out there. Kids Kingdom is very run down. It's almost unusable. Would be great to see some free exercise/yoga classes weekly at the park and free outdoor exercise equipment installed. Would like to see dedicated bike lanes and paved walking/running paths in town.
801	Rehab the river walk and extend it. Splash pad, dedicated trails to walk, ride bikes or rollerblade.
805	I would love to see more nature preservation, maybe in the form of more native plants around town, and more resources for planting trees and caring for them, to replace the hundred year old trees that were recently cut down. Nothing is more historic than the natural landscape. I would also love to see higher regulations for landlords, I see a lot of properties around town that are not properly maintained, but since there's such a high need for housing right now, people suffer through it just to have a place to live, and landlords are not being held accountable. I think by doing this, we could have safer homes for families, and if the standards are not met, fine them, and if they can't afford the fines then maybe they should sell a house or 2 and a family that would actually take care of it would buy it.
810	Safer, updated equipment (maintained, somehow kept from vandalism, etc). Walking and biking paths to get around town and to connect to locations throughout town. When we visit other locations we're fond of, it's the paths and parks really stand out to me and invite people. It probably has a lot to do with parents/caregivers being able to access area parks for a variety of available activities: walking, biking, playground et al, courts/spaces for particular sports, picnic and gathering areas. Families gravitate there. In town, we mostly visit Ketchum and Sherman, and they've just been "the same" our whole lives/memories.
817	Saylors Landing needs more parking and picnic areas fairgrounds more benches on walkways ketchem park concrete patios under all shelters and picnic tables. Riverwalk kept up better.
823	Complete the pickleball court project!
831	KEEP OUR RIVER CLEAN AND SAFE AND INDUSTRIAL PARKS OUT AND OFF OUR MAIN RIVER!!!! NO MEGA SITE!!!!!!
832	PICKLEBALL
836	The river walk needs some fixing. I would love to put a real nice drop in for kayaks
841	The river walk needs repairs and the fountain

ResponseID	Response
843	Maintain them, police presence, stop destruction.
844	More walking/biking paths
846	Bathroom facilities. Battle Creek has port a potties by all of their playground equipment and downtown. I used to walk the riverwalk everyday. Now I cannot, as there is no bathroom option. I do not know where Garvin and Cook park are.
848	I would love to see better caretaking of the athletic fields with the possibility of operational score boards for a field or two. The weeds were overtaking the bleachers this year and the bugs were awful. The infields didn't seem very well maintained either as they were always dry and dusty on game days and full of weeds.
849	Improved/more accessible River walk/trails
852	Improve Ketchum Park, Riverwalk and connect trails or walking route in the city.
857	There is nothing for small toddlers
859	Dog park
861	I don't go to the parks because they are not maintained. The river walk is dangerous. Kid's Kingdom is left to rot away and dangerous for the children. Scary people hang around, also. Sidewalks are all also dangerous and create trip/fall hazards. I enjoy the fountain park but crossing the street to get to it is VERY dangerous. I am enthusiastic about parks, trails and public use spaces but the City constantly has a "lack of money"" to maintain them. They routinely say, please be patient, we just don't have the money. Don't put in what you can't maintain. Who wants to relocate or stay in a city that constantly has this attitude and voice when taxes are very high and produce this response?
865	PLEASE increase the maintenance that needs to be done. I can't think of any right now, but in the past, it took weeks to get tree limbs out of Ketchum Park.
869	We need paved trails that offer mixed use like walk/run/bike. So tired of being run off the roads by aggressive drivers or using the crooked unsafe sidewalks throughout downtown streets.
875	March-November public restrooms open. Steel toilets and sinks for disinfection and durability. More frequent cleaning and maintenance
879	Areas for use by people with pets.
880	More local parks, such as a small kids playground park at the Old State Farm site. Also on High Street there is a park that could use a Kids playground it's just north of Prospect Street. And I'm sure there's other areas we could do small playground parks for kids.
882	More cleaning during the summer months.
883	Ketchum and the river walk are not kept up. River walk was unusable a few weeks ago for grandkids. Very disappointing
884	Make a linear park around the city.
888	More athletic fields to draw tournaments in the area
890	I just wanted to let you know I appreciate the installation of the bathrooms at Ketchum and Brooks. We go to those the most.
891	Expand the Riverwalk to the otherside of Old 27. Connect Stuart Landing to Brooks Nature trail with a bike path.
894	More maintenance on our riverwalk and Ketchum park. More natural play structures and equipment at the smaller parks. A few natural play spaces would be AMAZING!

13. Transportation. Please select an option that best describes your opinion regarding the following statements.

	Strongly agree	Agree	Somewhat disagree	Strongly disagree	Neutral or not sure	Responses
Most Marshall residents don't have a problem getting to work, school, the grocery store, or medical appointments. Count Row %	76 14.4%	248 46.9%	108 20.4%	25 4.7%	72 13.6%	529
Walking is safe in most Marshall neighborhoods. Count Row %	209 39.1%	267 49.9%	35 6.5%	14 2.6%	10 1.9%	535
The construction of sidewalks in residential areas should be encouraged. Count Row %	223 42.1%	229 43.2%	45 8.5%	15 2.8%	18 3.4%	530
The construction of sidewalks in commercial areas should be encouraged. Count Row %	194 36.7%	222 42.0%	65 12.3%	12 2.3%	36 6.8%	529
Biking is safe in most Marshall neighborhoods Count Row %	98 18.4%	265 49.7%	89 16.7%	42 7.9%	39 7.3%	533
The construction of bike paths in residential areas should be encouraged. Count Row %	153 28.7%	176 33.0%	100 18.7%	55 10.3%	50 9.4%	534
The construction of bike paths in commercial areas should be encouraged. Count Row %	141 26.7%	166 31.4%	110 20.8%	56 10.6%	55 10.4%	528
Sidewalks are available where people need them in Marshall. Count Row %	72 13.5%	210 39.5%	154 28.9%	65 12.2%	31 5.8%	532
Roads and other transportation infrastructure in Marshall are well-maintained. Count Row %	37 6.9%	195 36.2%	160 29.7%	117 21.7%	29 5.4%	538
Totals Total Responses						538



Bear Creek Museum and Nature Center

Strategic Plan: Concept and Partnerships



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INTRODUCTION

Marshall has always been on the cutting edge, forging a path for others to follow. Michigan pioneer settlements often centered around agriculture, but Marshall was a town founded mostly by doctors, lawyers, politicians, and businessmen.

During its early years as a village, Marshall residents Isaac Crary and Rev. John Pierce drafted a plan for a public school system that was voted into Michigan's 1835 Constitution. This plan (in some form) was later adopted by most states across the nation. Marshall was also home to Michigan's first senators and representatives, and its third governor, but its enterprising reputation is not all rooted in politics and public policy.

At its beginning, Marshall was a central hub for the stagecoach and railroad routes between Chicago and Detroit and, somewhat due to its central location, became a manufacturing hot spot for everything from Roy Roger's cap guns to windmills (an early form of green energy). Ford Motor Company's BlueOval Battery Park (BOBP) will continue this tradition as a national innovator in electric vehicle (EV) technology. The BOBP is situated within the Marshall Area Jobs Opportunities and Recreation (MAJOR) Campus, with the Bear Creek Complex along its eastern border.

With that history of educational reform, innovation, and preservation in mind, Marshall has a unique opportunity to bring together the past, present and future with a living museum, community gathering place and nature center. This area of Michigan needs a place to tell its unique stories, educate our youth and visitors about the land and the people, and to celebrate the past as we look to our future. This center will incorporate these activities in a location steeped in history, beauty, and nature.



BEAR CREEK COMPLEX

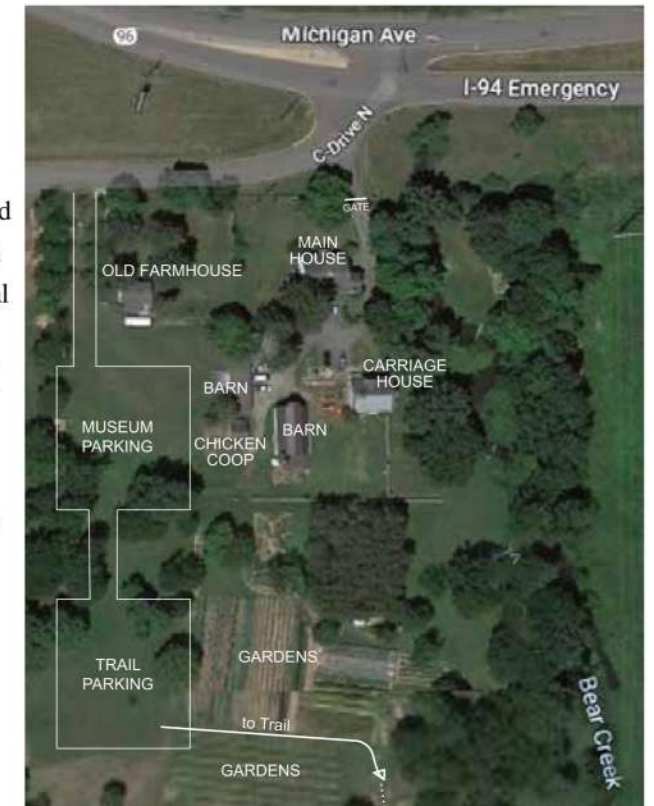
This concept plan has three parts: the Building Complex, the Trailhead, and the River Trail next to the Kalamazoo River. This property has always been held in private ownership, so only a select few have visited the grounds. In its past it has been a farm, a B&B, a photography studio, and the home of a community of like-minded families. This complex will allow locals and visitors to experience the beauty that Bear Creek offers and give Marshall another venue to explore nature, gather for events, and to have educational opportunities.

BUILDING COMPLEX The Bear Creek farm site includes three homes, two barns, a chicken coop, and certified organic gardens. The aerial view (see map) shows the Bear Creek property layout in detail.

Buildings are undergoing analysis to determine the load capacity of each. Once that is complete, final plans can be made for what each building will contain. The initial plan calls for the **Main House** to contain a Heritage Museum, the Marshall Historical Society archives and museum offices.

The **Carriage House** could provide space for educational and community activities, and a restaurant or community kitchen.

The **Old Farmhouse** could become a museum showcasing 19th century farm life, and the barns will hold agricultural and transportation history along with community organization exhibits.



The **grounds** will be open to the public to enjoy the beautiful scenery, hold social gatherings and educational programs, access the North Country Trail, and more. An open-air stage would provide opportunities for wellness activities, concerts, and festivals. Programming for Bear Creek could include folk arts, fine arts, nature, fishing and conservation, day retreats, scout camps, community presentations, community gardens, and plant sales.

This property will become infused in the fabric of Marshall and will create lasting memories and new histories that will last into the next generations of citizens and visitors.

PARKING Parking lots will be located on the west side of the houses/barns and will not be visible from the main road, preserving the views of nature visitors will experience within the grounds.

THE PROPERTY MAP



The Bear Creek property, consisting of two parcels, contains 13.5 acres on either side of the Bear Creek. This property will grow to 36 acres and connect to the 218 acre conservation easement that runs along the Kalamazoo River to the south.

THE MAIN HOUSE



The **ground level floor** of the Main House (the building seen from the road) could serve as the **Heritage Museum**. This museum could include the history of the property, and local and regional history exhibits.

The **upstairs** of the Heritage Museum may contain the Marshall Historical Society archives (historic papers). The structural stability of the building is being assessed to see if that floor can safely hold the necessary weight. This floor will also hold museum administrative offices and a research workroom.

The **basement** of the Main House may house the Marshall Historical Society artifacts (historic objects).

All spaces containing archives, artifacts, and exhibits would be moisture and temperature controlled and contain the appropriate fire suppression system for the materials being housed. ADA accommodations will be made, including outside ramps and indoor lifts.

THE CARRIAGE HOUSE

The **ground level floor** of the Carriage House could house a special exhibit space for area museums to display artifacts.

The **top floor** of the Carriage House could house an **artist-in-residence program** to attract artists, musicians, writers, and researchers who will enjoy access to the archives. These guests would create work while staying on the property for a period of time, entertaining visitors with their skills while taking inspiration from the beautiful surroundings and historic artifacts. In payment for accommodations and access, artists will hold a performance, a reception, a reading, or a lecture based on their research.

The **basement** of the Carriage House was most recently a full commercial kitchen. This area could remain a commercial kitchen for use by Marshall-area chefs and caterers or be used as a restaurant with both indoor and outdoor seating. This space could also be used as additional space for events.



THE OLD FARMHOUSE and LARGE BARN



The **Old Farmhouse** dates from ca.1905 and has been unused for many years, and has a foundation created from whole trees. The foundation must be repaired to make it stable enough to become a museum building, but eventually this structure could become a replica of a traditional 19th century farm house.



There are two barns on the property. Exhibits in the large barn could showcase the history of transportation in Marshall. This history may entail **modes of manufactured transportation** found in the Marshall area, including horse-drawn carriages and wagons, bicycles, and motorcycles.

This transportation-focused exhibit could showcase Ford Motor Company innovations, evolving from Model T to more energy efficient engines, and finally to the new electric vehicles. An exhibit on the science behind EV battery technology could educate the public about the BlueOval Battery Park, located right next door, and may attract science and engineering students wanting to learn about future careers in this industry.

This barn may also tell Marshall's **aviation history**, including Brooks Airfield as one of the first airports in Michigan. This space could also include a large model train exhibit to tell Marshall's railroad history in a unique way, and highlighting the Interurban, an electric railroad that once ran down the center of Michigan Avenue and eventually connected Ann Arbor to Kalamazoo. A goal for the complex is to bring history to life with activities, re-enactors, and entertainment.

THE SMALL BARN and CHICKEN COOP



The smaller barn could be an event space/ learning center or it could display **historic agricultural machines**, like the Maes Milking Machine that was invented on this very farm. This could be a dedicated place that **highlights farming, farm technology and engineering** to tell the great American farming story. Exhibits could include everything from seed technology to the importance of bees and butterflies. Small garden patches could be added during the growing season to show the actual planting and growth process.



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THE TRAILHEAD

Many visitors will come to see the Bear Creek museums, but many will also come for the outdoor landscape. Accessed from the south parking lot, the Trailhead leads to two trails that follow along each side of the Bear Creek.

FAST PATH This paved, straight path, leads to 15 Mile Road, allowing for faster traffic like runners, rollerbladers, and cyclists.

SLOW PATH This path is a walking trail with proposed signage relaying nature facts, indigenous/cultural stories, and/or general history of the property.

Both paths will eventually meet up with the conservation easement and River Trail that runs along the north side of the Kalamazoo River, on the south side of the MAJOR Campus. With additional funding and support, this trail also could possibly connect to the City of Marshall’s Riverwalk and River District.



Page 10 ©MAEDA July 2024

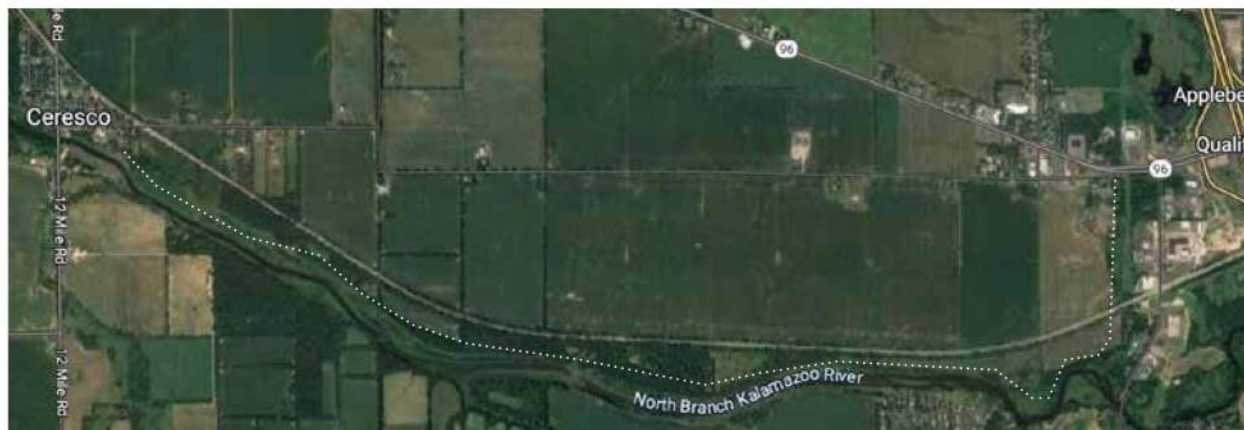
MICHIGAN TRAILS



While trail creation is a separate project from the Bear Creek Museum, its importance to the area cannot be overstated. The current unfinished trail through Calhoun County will become a section of three major Michigan trails: the North Country National Scenic Trail (NCT), the Great Lake to Lake Trail (GLTL), and the Iron Belle Walking Trail.

The map above shows the North Country National Scenic Trail, a footpath that stretches over 4,800 miles across eight states, from Vermont to North Dakota. This is the longest of the eleven National Scenic Trails authorized by Congress. As of early 2019 there were 3,129 completed trail miles, leaving 1,671 miles left to build. The current trail temporarily follows the dotted line above (along a road), between the solid lines at each end that represent the Battle Creek Linear Path to the west and the Marshall Riverwalk to the east.

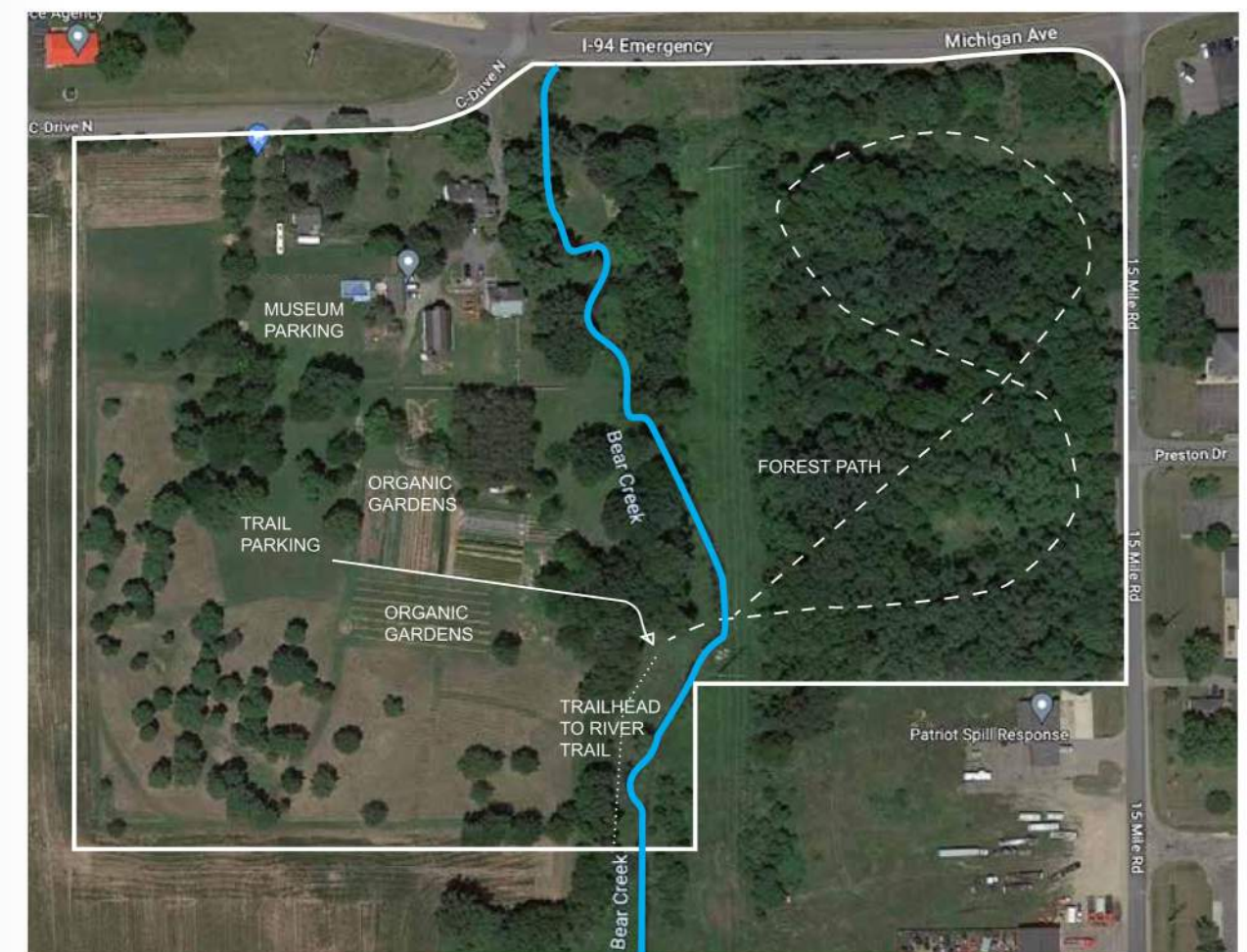
Almost all trails to the west of the state are complete. With the addition of this Bear Creek Trail section, only a small portion would need to be completed to **connect Marshall to Lake Michigan along the GLTL trail, and to the Upper Peninsula** along the other two Michigan trails (which turn north in Kalamazoo).



FOREST, COMMUNITY SPACE, GARDENS, and THE BEAR CREEK

FOREST The forest path would be open and free to the public, and the addition of an easily accessed forest path close to the BlueOval Battery Park site will encourage workers to visit nature during their breaks. Benches placed at intervals would allow for rest and reflection.

COMMUNITY SPACE In addition to visitors walking the trails, the grounds would be open for various events. Scout troops could camp in the grove of pine trees; photographers and artists could gain inspiration from its beautiful gardens; educational events could be held; and school groups and/or bus tours could visit the grounds and museums to learn about local history. This space will quickly become a major community asset.



FOREST, COMMUNITY SPACE, GARDENS, and THE BEAR CREEK

GARDENS The gardens at Bear Creek are certified organic and every effort will be made to retain this designation. The spaces could be used to plant herbs, edible flowers, native plants, pollinator gardens, to host workshops, and more.



THE BEAR CREEK We are dedicated to preserving the health of the creek and the wildlife while also providing educational opportunities.



COST CONSIDERATIONS

Due to the numerous considerations of developing the Bear Creek Complex, a current, accurate budget is still being determined. However, prospective budget items are listed below.

1. Extensive renovations are necessary on the buildings including roofs, painting, windows, etc.
2. One or two parking lots and a 2-track entrance corridor.
3. Outdoor signage to guide guests to the correct parking lot, way-finding signs to guide them around the property, forest path signs, and interpretive signs along the Trailhead.
4. Conversion of the chicken coop, or building a new structure, for an admissions center and public restrooms.
5. Erection of fences to delineate the museum grounds from the free trail and path areas.
6. Security, especially for the museum buildings within the fenced-in area.
7. Exhibit preparations including cases, signs, and lighting.
8. Acquisition, transportation, and maintenance costs for loaned artifacts.
9. Installation of moisture and temperature controlled environments and fire suppression systems.
10. Two different paths, one for fast traffic and one for slow, along the trailhead leading to the river trail.
11. Office furniture and equipment, Wi-Fi, and other utilities.
12. Marketing materials - brochures, website, etc.
13. Museum staff.
14. ADA-compliant ramps and restrooms, and the creation of sensory packs and other materials to make the museums accessible to everyone.

A more detailed plan with phases, time frames, and budgets is being developed.



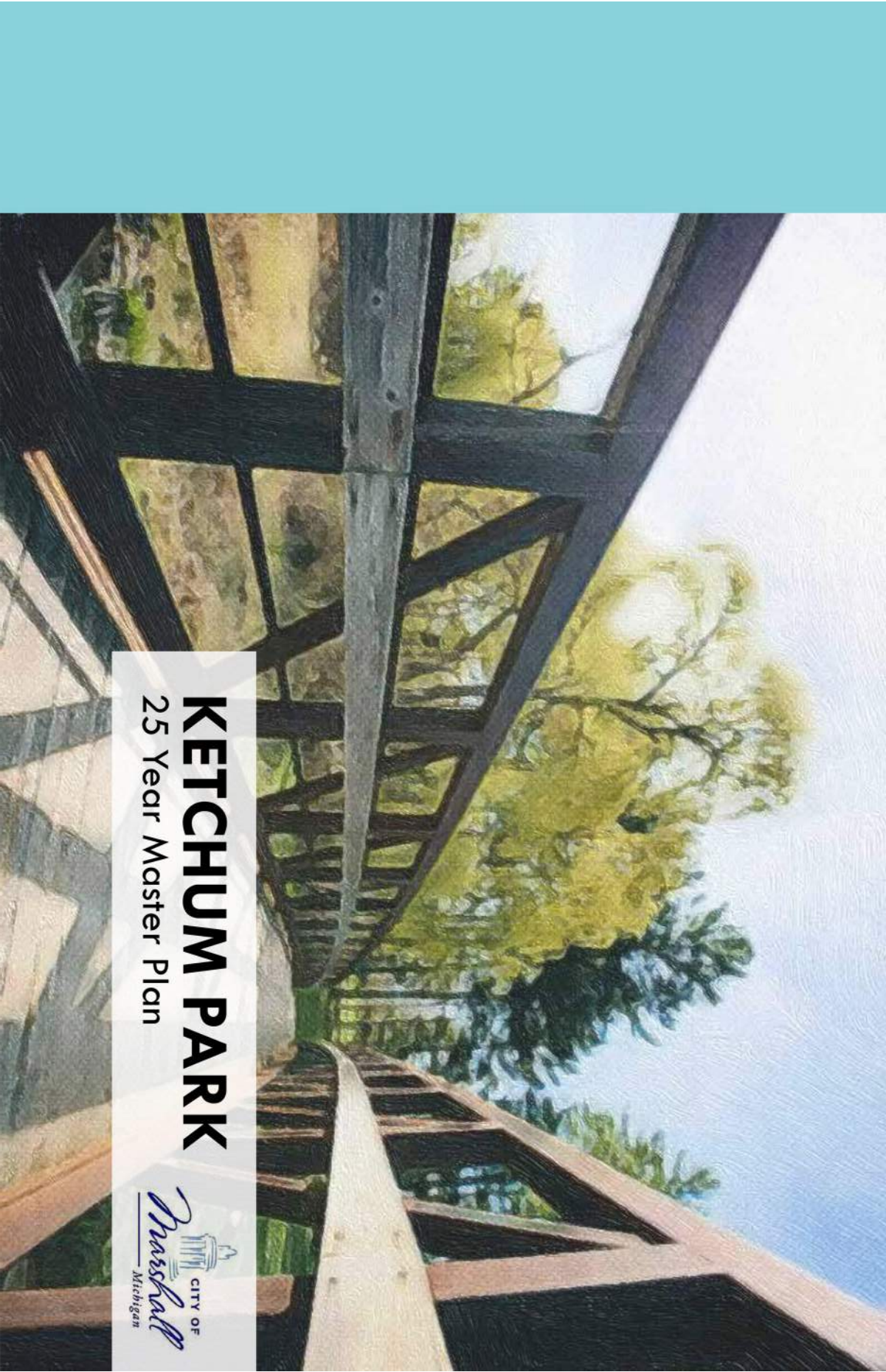
APPENDIX - PROPERTY DETAILS

Property tax records retrieved from BS&A Software for Marshall Township include the following information about the buildings on the property.

Main House	3,133 sq ft.....	Garage Area: 576 sq ft	Year Built: 1946
Carriage House.....	2,985 sq ft.....	Garage Area: 57 6sq ft.	Year Built: 1925
Old Farmhouse.....	1,050sqft.....	NoGarage	Year Built: 1900
General Purpose Barn 1	1,344 sq ft		
Commodity Barn (Storage Shed).....	160 sq ft		
Cylindrical Silo	615 sq ft		
General Purpose Barn 2	1,276 sq ft		

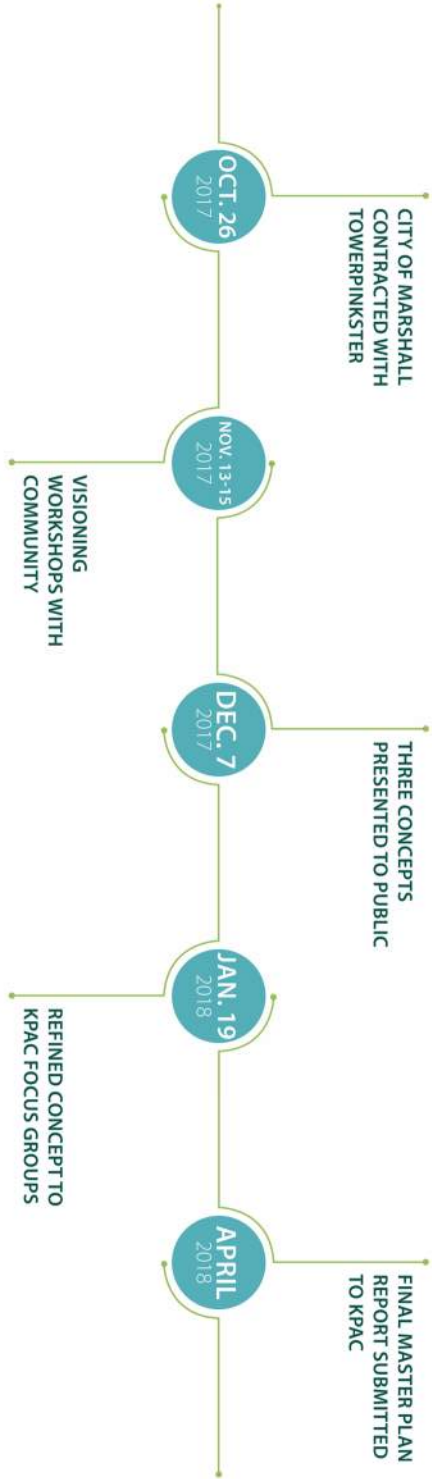


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Executive Summary + Introduction

- PURPOSE OF THE MASTER PLAN**
Ketchum Park is a well-loved community recreational asset and an important riparian corridor within the Kalamazoo Watershed. It also stands at a crossroads, in need of a new direction that embraces the ecological, industrial and cultural richness inherent to the site. The Master Plan describes a vision and framework for review, discussion and decision making. It is a living document where recommendations are not fixed or final but stand as a primary filter in the decision-making process as funding becomes available over the next 20 years. Along with a vision for Ketchum Park shared by the community, a set of principles were developed to serve as a guide when changes, uses, activities, or introductions are considered:
- Use the **foundational features** of the park's landscape as the basis for its design, such that the stream, the race, and recreation form its core patterns
 - Embrace the **natural and industrial history** of the site as cues in creating spaces to support its social and recreational future
 - Create spaces that encourage a **range of recreation activities and users**, but not in ways that allow those spaces to be dedicated for a singular activity
 - **Protect the park's natural resources** by limiting the expanse of activities that pose a potential to downgrade the park's landscape, especially the riparian corridor
 - Provide opportunities for **incremental evolution and implementation** of the park's improvements



Executive Summary + Introduction

THE MASTER PLANNING PROCESS

On October 26, 2017, the City of Marshall contracted with TowerPinkster, a regional architectural and engineering design and planning firm, to produce a forward-looking Master Plan for Ketchum Park. Complementing the park's existing assets, the Master Plan sets expectations, direction and development goals that will enable the city to step knowledgeably and responsibly into the park's future.

To best represent the views of the park's numerous stakeholders and to provide timely and strategic feedback to the planning team, the Ketchum Park Advisory Committee (KPAC) and the City of Marshall assembled existing documents and data on community outreach, historical site documentation, existing site conditions, wetland delineation mapping, and Parks Maintenance plans to inform the Master Plan process.

A two-night Visioning Workshop was held at City Hall on November 13 and 15, 2017, with KPAC members and selected community representatives providing information and insight into current conditions, as well as hopes and aspirations. The community feedback, in conjunction with the existing site and data analysis, informed goals and objectives for the park over the next 25 years. This framework was used to direct the design team through the planning process and to determine programmatic needs and desired site improvements.

Subsequent stages of the master planning included the creation of three concept alternatives that were guided by five park goals determined from community feedback: Connectivity, recreation and play, sustainability, community engagement, and education and outreach. The concepts were presented to KPAC for feedback and discussion at City Hall. After gathering input from community members, a refined Master Plan was created by the design team and reviewed by the KPAC Focus Group. This report conveys and expands on the directions that were established during the Master Plan process.



“Recreation for a Lifetime”

City of Marshall Recreation Department

The City's motto reflects the community's commitment to engage all users and abilities in meaningful experiences that celebrate the area's natural and cultural resources for generations to come.

DESIGN DIRECTION

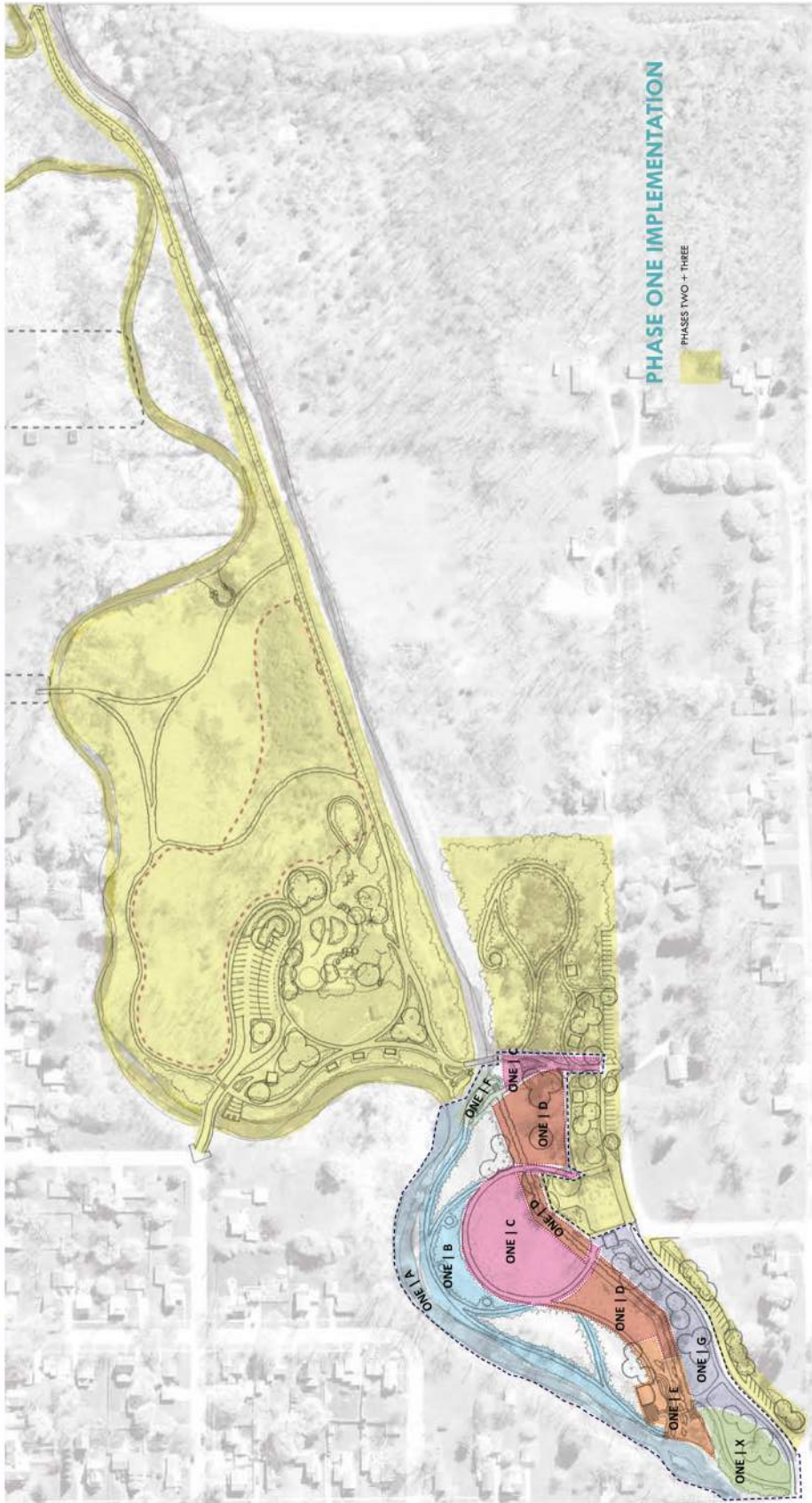
Through an iterative process, the design team isolated significant elements to consider in the 25 Year Master Plan. Diversity of park experiences and connection to the community were regarded as very important components to include, and were an underlying theme throughout the process. Many people expressed the importance of telling the industrial and cultural history of the site, while emphasizing and protecting the park's natural beauty and native ecosystems. Large, open green space was identified as a priority, as many people expressed interest in a flexible space that could accommodate large and small-scale events and activities. Additionally, active spaces were analyzed to determine if they were essential, properly located, or in need of renovation. By eliminating underutilized park elements and addressing major drainage issues, the community agreed that space should be allocated for passive, non-programmed use in addition to newly designed active areas.

Defining Features: STREAM | RACE | RECREATION

Three eras of natural and human history intertwine in Ketchum Park: A time when the stream carved its course through an unmarked landscape, a time when the power of the stream was harnessed for local industry, and a time when streets and homes reached outward from the historic center of Marshall. Today, the focus of the land has turned to recreation for the dedicated community. These patterns, all visible today, become the forces shaping an experience in Ketchum Park, an experience that weaves the natural environment into a people-centered time. In the master plan we see:

- Restoration of the stream, creating a space for appreciation of the great banks.
- A race, once used to build the city, now a place for activity and entertainment.
- Recreation created with the highest regard for nature and the greater Rice Creek, organized for gathering, play, and learning.

Until now, these patterns have been separated, and often unrecognized. The Master Plan reconciles the stream, the mill race, and recreation to create a series of spaces and activities resonating with one another. The stream is made better by interacting with people, the race reconnects with stream and people, and recreation is balanced between nature, history, health, and social interaction.



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Phasing + Implementation

Project Vision + Goals

BIG MOVES

STREAM RESTORATION | RECOGNITION OF RACE | SPACES FOR COMMUNITY

The diagram suggests several big moves, each based largely on one or more foundational features of the Park. Where some can be achieved as a single project, others might be more incrementally accomplished or require continuing effort.

- Restore the stream bed and banks. Create protected natural areas for habitat that harbor intentional opportunities for human interaction with the stream
- Acknowledge the abandoned millrace. Recognize the race as a formative element of the park and its current use, and represent as an abstract from within the landscape
- Create spaces for people. Provide spaces for large and small scale social gatherings that interact with and celebrate the park's natural features
- Allow for spontaneity. Introduce universal, unprogrammed activities that relieve the park of having to conform to recreational standards that might be at odds with its character-defining features

THE STREAM

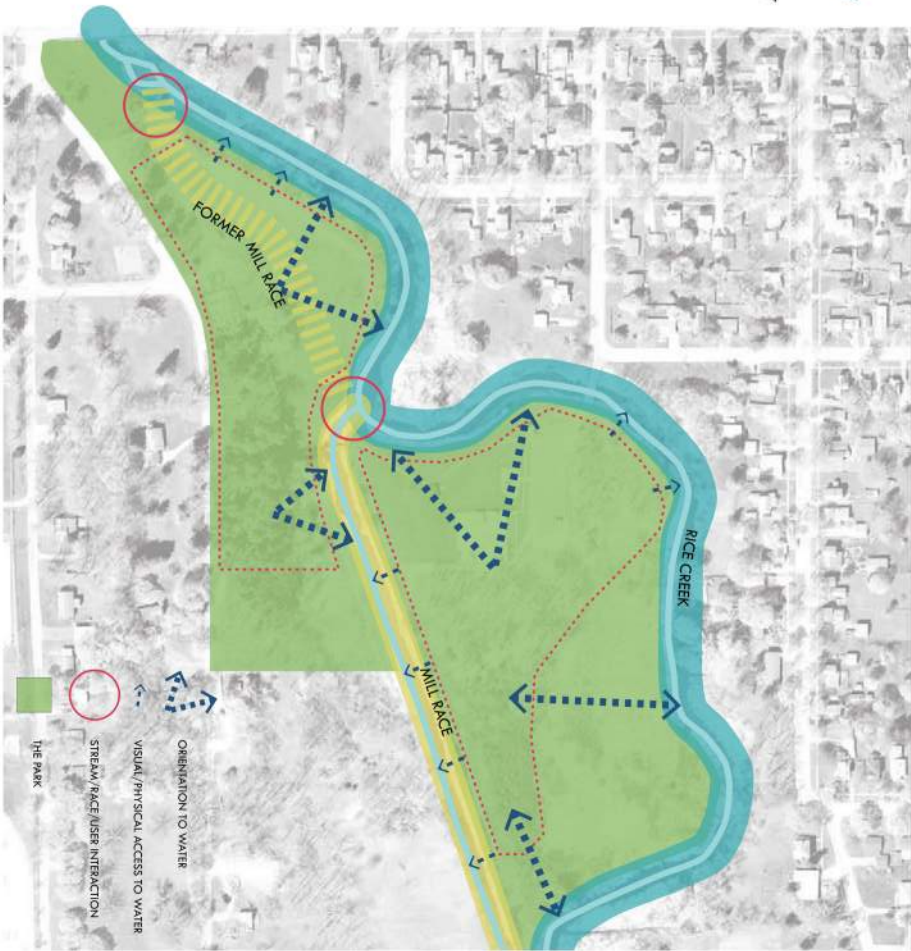
- A dominant feature in park's landscape, the stream forms a foundational element of design.
- Recognizing the shape of the stream as it flows around the park offers clues on where emphasis might be placed for human use.
- Places of confluence deserve special attention and can become places where stream, race, and people mix.
- Orientation of spaces in the park should recognize the stream so that its presence informs experiences people will have in the park.

THE RACE

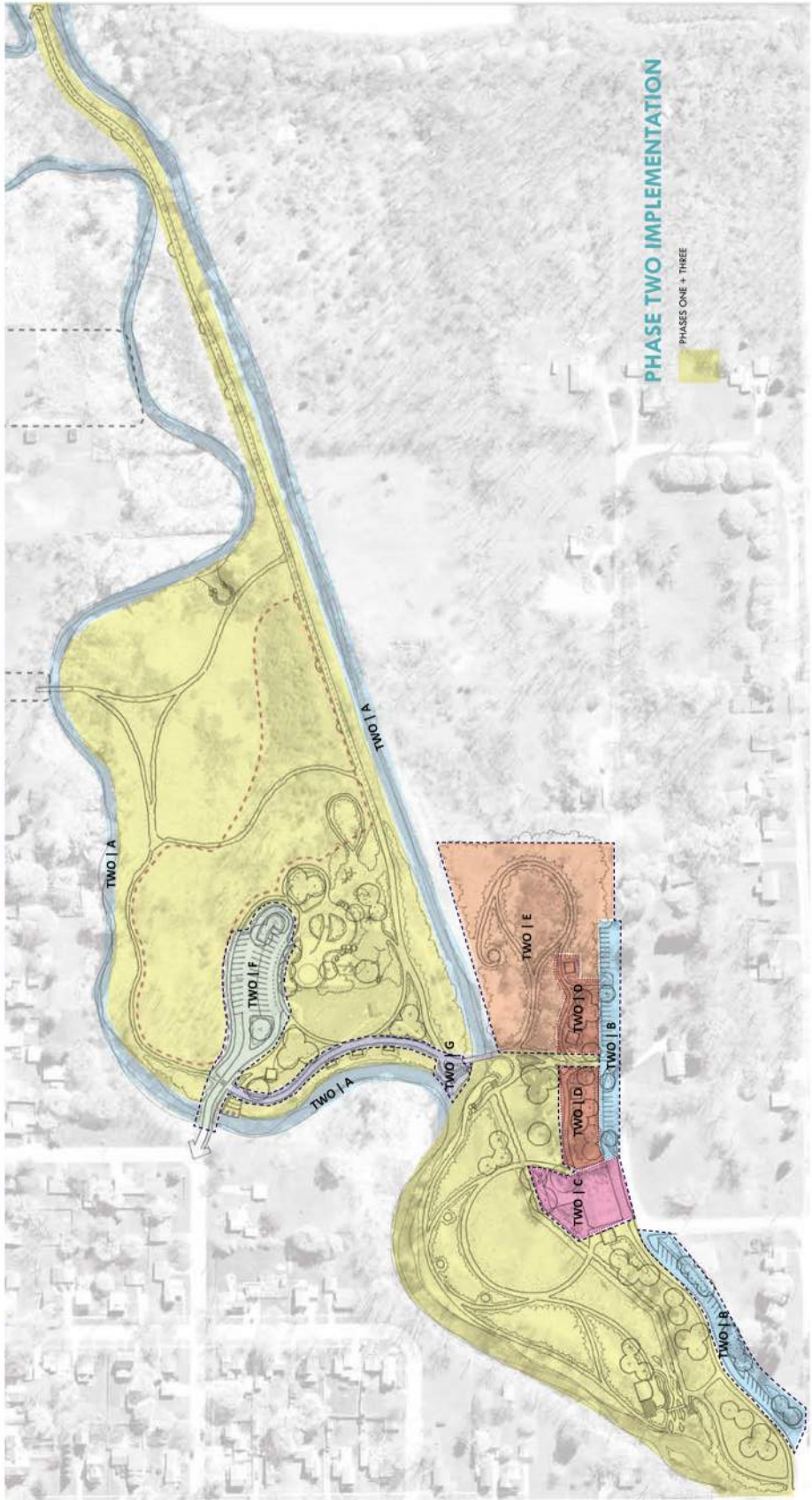
- The last industrial feature of the park has a compelling narrative that can be revealed by seeing where the race is today and where it once stood.
- Remnant features of the race can add to the unique experience of the park.
- Reinforcing the orientation of the park to the race is a reminder of the park's evolution.

RECREATION

- Consideration for the park's natural features and stream must be made when new activities are added to the park.
- Gathering, at a range of scales, supports a key recreational function of the park.
- At key locations, interpretive signage and features can tell important stories of the park's cultural, ecological, and industrial heritage.



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Phasing + Implementation

Phasing + Implementation

PHASE ONE DESCRIPTION + COST ESTIMATE

Phase One includes improvements to those portions of Ketchum Park and Rice Creek at the lower half of the park, south and west of the Rotary Bridge.

ONE | A LOWER STREAM ECOLOGY

In-stream work performed by Trout Unlimited. To align with Ketchum Park improvements, this work is best directed to the portions of Rice Creek below the confluence of the stream and the mill race.

Construction Cost: \$10,000
Construction and Soft Costs: \$13,000

ONE | B LOWER STREAM RAMBLE

The establishment of pedestrian paths along the banks of the stream, and perches providing stream overlooks and opportunities for small-scale gatherings.

Construction Cost: \$32,000
Construction and Soft Costs: \$41,600

ONE | C LOWER KETCHUM COMMONS AND PROMENADE

Work related to the establishment of the lower lawn commons, drainage system, and its perimeter pedestrian walkway. Also included is the main path between parking on Montgomery Street and the Rotary Bridge.

Construction Cost: \$143,000
Construction and Soft Costs: \$185,900

ONE | D MILL RACE PATH AND SHADOW

The creation of a pedestrian pathway aligned, generally, with the southerly edge of the former mill race. Mill Race Shadow includes the installation of native grasses adjacent to the pedestrian pathway.

Construction Cost: \$136,000
Construction and Soft Costs: \$176,800

ONE | E CONFLUENCE GARDEN AND MILLRACE PAVILION

The creation of a formal gathering space and garden that overlooks the former spillway.

*Construction Cost: \$548,138
*Construction and Soft Costs: \$673,752

*Cost not prepared by Town/Finkster

ONE | F MILLRACE TERRACES AND STREAM IMPROVEMENTS

Establishment of a terraced water access gathering space on the south side of the Rotary Bridge. In-stream improvements to manage the flow of water. Coordinate funding with Trout Unlimited.

Construction Cost: \$50,000
Construction and Soft Costs: \$65,000

ONE | G MONTGOMERY PASSAGE PEDESTRIAN PATH

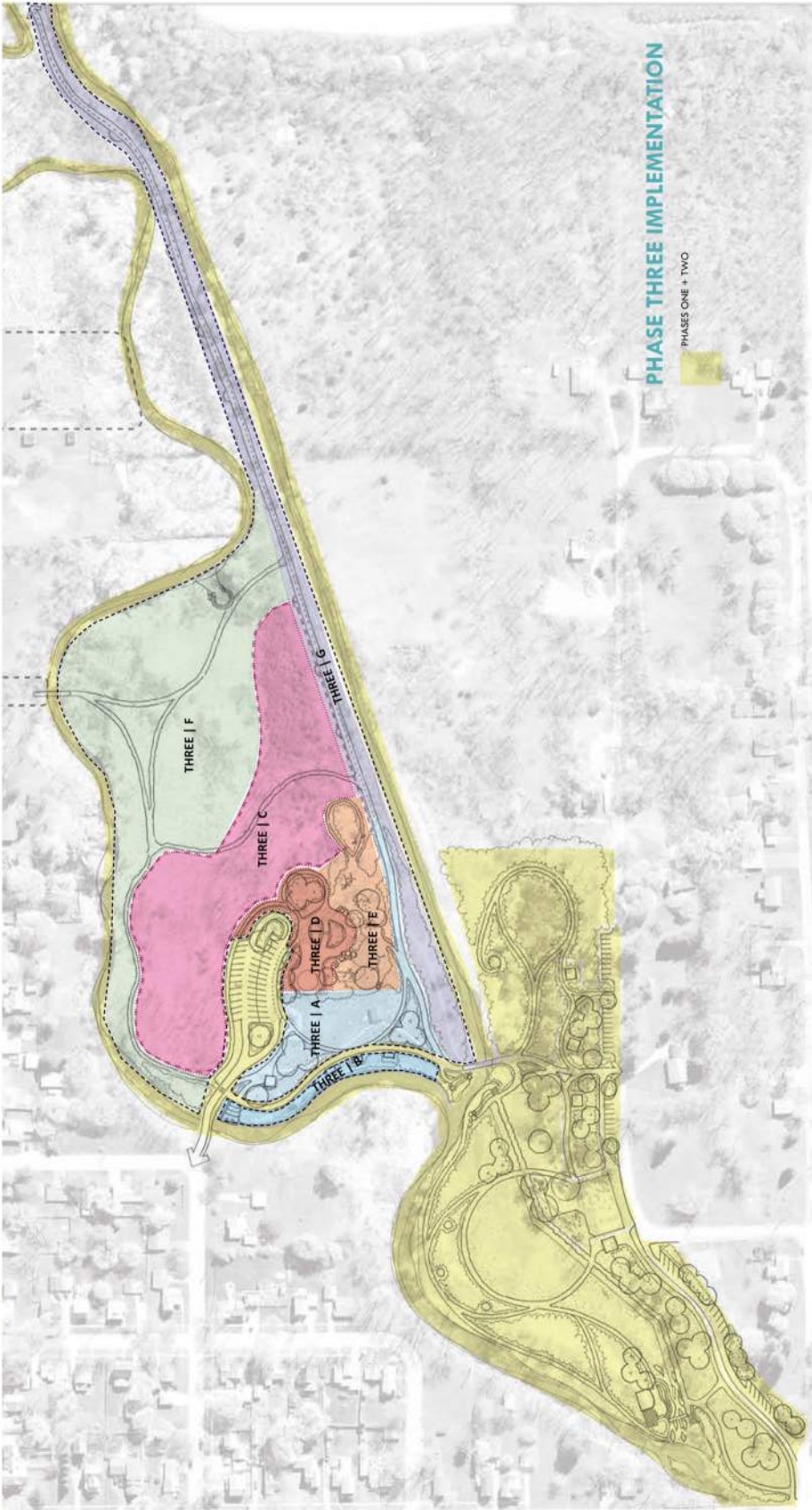
The improved pedestrian path and connection to the Mill Pavilion along Montgomery Street. Design and function with emphasis on the pedestrian scale.

Construction Cost: \$60,000
Construction and Soft Costs: \$78,000

ONE | X *SLOPE RESTORATION AND STABILIZATION

The restoration and stabilization of the slope between the old spillway and the South Marshall Avenue Bridge. Further investigation is needed to determine the scale and scope of retaining wall replacement and improvements. Potential designs may include a terraced wall system with native plantings.

*This stage not included in the cost estimate - further investigation required



Phasing + Implementation

Phasing + Implementation

PHASE TWO DESCRIPTION + COST ESTIMATE

Phase Two includes improvements in the upper and lower portions of Ketchum Park, and Rice Creek from the old dam location to the Rotary Bridge.

TWO | A UPPER STREAM ECOLOGY

In-stream work performed by Trout Unlimited. To align with Ketchum Park improvements, this work is best directed to the mill race and the portion of Rice Creek above the Rotary Bridge.

Construction Cost: \$108,000
Construction and Soft Costs: \$140,400

TWO | B MONTGOMERY PASSAGE

The realignment of Montgomery Street, to be redefined as a one-way road shared by pedestrians and vehicles. Design and function with emphasis on the pedestrian scale. This stage also includes parking expansion and improvements south of the Rotary Bridge, along Montgomery Street.

Construction Cost: \$113,400
Construction and Soft Costs: \$147,400

TWO | C KIDS' KINGDOM IMPROVEMENTS

Maintenance improvements made to the existing play structures and expansion of the play area, with emphasis on inclusive play.

Construction Cost: \$140,000
Construction and Soft Costs: \$182,000

TWO | D WOODLAND PICNIC SHELTERS

The creation of three picnic shelters and their corresponding pathways. This stage also includes the installation of set-in-place barbecue grills and native planting beautification improvements.

Construction Cost: \$140,000
Construction and Soft Costs: \$182,000

TWO | E PINE DISCOVERY TRAIL

Restoration of the pine woodland natural area and the establishment of a native trail. This stage also includes the creation of an elevated, inclusive tree house.

Construction Cost: \$120,000
Construction and Soft Costs: \$156,000

TWO | F UPPER KETCHUM ARRIVAL

The reconfiguration of a paved entry drive and parking lot (44 spaces), crosswalk and traffic table. Also included is a secondary pedestrian bridge adjacent to the existing vehicular bridge, and sidewalks surrounding the lot.

Construction Cost: \$289,000
Construction and Soft Costs: \$375,700

TWO | G MILLRACE TERRACES AND PEDESTRIAN PATH

The creation of a terraced gathering space with water access, north of the Rotary Bridge. In-stream improvements to manage the flow of water. Coordinate funding with Trout Unlimited.

Construction Cost: \$42,000
Construction and Soft Costs: \$54,600

Construction Cost: \$165,200
Construction and Soft Costs: \$214,800

THREE | D SKATE PARK

The creation of a new skate park, skate trail, and connecting pathways.

Construction Cost: \$37,000
Construction and Soft Costs: \$48,100

THREE | C DISC GOLF EXPANSION AND IMPROVEMENTS

The expansion and reconfiguration of the existing disc golf course, into a 9-hole course. Includes removal of invasive plant species and overgrown plant material, removal of concrete fill where applicable, and the implementation of a disc golf nature trail.

Construction Cost: \$167,000
Construction and Soft Costs: \$217,100

THREE | B UPPER STREAM OVERLOOK AND WATER ACCESS

The creation of three interpretive shelters and removal of invasive plant species allowing for the expansion of native wild rice plantings. This stage also includes the implementation of a formal boat launch south of the upper park entrance bridge.

Construction Cost: \$87,000
Construction and Soft Costs: \$113,100

THREE | A UPPER KETCHUM COMMONS AND RESTROOMS RENOVATION

Work related to the establishment of the Upper Commons lawn and drainage system, and its supporting pedestrian walkways. This stage also includes the renovation of the existing north restroom.

PHASE THREE DESCRIPTION + COST ESTIMATE

Phase Three includes improvements to upper Ketchum Park, and a paved pedestrian bike path that extends to the far east peninsula.

Phasing + Implementation

OPERATIONS + MAINTENANCE

A clear and organized maintenance plan will help set the park up for success. A well-maintained park increases the longevity of features and structures, and inspires community members to be active participants in its welfare. Below are general guidelines for maintaining a clean and safe environment at Ketchum Park.

NATURAL LANDSCAPE/CONTROLLED LANDSCAPES

Natural spaces will require various levels of upkeep depending on the space. Unchanged woodlands may require minor attention to address safety and unsightly concerns such as dead tree limbs, trash removal, etc. Rain gardens should ideally require more attention during establishment, and less frequent as time goes on. Watering, weeding, and slope protection will be critical for the first year, lessening to mostly weed removal after establishment.

Controlled (more manicured) spaces may need more frequent attention to manage decorative plant growth, lawn issues, biological spills/cleanups, graffiti, and more.

HARDSCAPES/PARKING

Portions of the various hardscapes will require debris removal, occasional power-washing, vandalism repair, and other issues due to weather and users' activities. De-icing salt use in parking lots may be desired for safety reasons, and occasional street sweeping of the lots to keep them clean.

NATURE PATHS

Trails through the various types of natural areas will generally need less attention, but regular path moving, weed control, and debris removal will help keep these routes looking great and functioning well. Occasional monitoring of the more remote areas by security will be essential to ensure visitors feel safe traversing the harder-to-see portions. Refer to the next paragraph for additional, shared concerns along these pathways.

PLATFORMS/OVERLOOKS/BRIDGES

These more-expensive park features will require special attention to keep up their safety, looks, and longevity. Usually a small subset of users will attempt publicly-undesirable activities, and so these features will need a little more policing to ensure the appropriate enjoyment of the park can be had by the vast majority of users. Quarterly monitoring of structural members, supports, foundations, and connections will be important for load-bearing and/or elevated crossing features such as bridges, in particular. Vandalism such as graffiti, carvings, paint, burning, etc. will need to be addressed very quickly once known, especially those creating unexpected hazards.

PLAYGROUNDS/SKATE PARKS

High-liability zones like these will also require close daily/weekly attention to make sure safety is the number one addressed concern. Well-maintained surfacing is a must to help remove hazardous conditions that will arise frequently due to human use, and nature-borne concerns of various types. Keeping drainage functioning well will need to be a priority so as to avoid flooding/erosion damage that threaten play zones. Loose and movable play features such as logs, branches, rocks will need re-situating, and somewhat frequent inspection and replacement due to normal use.

UTILITIES: STORMWATER, ELECTRIC, SANITARY, GAS

These necessary utilities each present their own set of upkeep challenges best handled by tradesmen skilled in their servicing. Storm water structures/features will need monthly monitoring and occasional clean out as environmental and weather conditions warrant. Accessible power to various venues of the site will be especially susceptible to vandalism at times, including light bulbs, outlets, and breaker panels. Sanitary concerns should be minimal from the system perspective, but refer to "Buildings" portion for additional needs. Gas-powered fireplace issues will also need to be frequently monitored at their valves, and to ensure that safety shut-off functions and lockable panels are working to prevent tampering and/or uncontrolled fire situations.

EQUIPMENT: SHELTERS, SIGNAGE, PLANTERS, SITE FURNISHINGS

Similar to "Platforms and overlooks", these various types of constructed/installed site amenities may require weekly inspection to ensure graffiti/vandalism issues aren't cropping up. Shelters will need occasional attention to remove insect-made features, and touch up paint for framing members that get chipped/damaged. Both wayfinding and interpretive signs may need monthly inspection looking for bent/broken features, sun-fade, graffiti, and even theft. Planters will need occasional debris clearing, mulching and infrequent plant replacement due to environmental or man-made stresses. Site furniture such as benches, picnic tables, litter receptacles, bollards, and so forth, will likewise need care similar to "Shelters", but litter will require almost daily attention to help avoid fauna issues in the park. Bent/broken parts may need monthly repair and replacement efforts to address normal use, accidents, and vandalism.

IRRIGATION

If and where present, underground irrigation systems will need their normal bi-annual spring start-up and fall blow-out efforts. Mower or other human damage to spray heads will require occasional nozzle care, spray pattern adjustment, and even head replacement from time to time. Control panel with electric power concerns will need lockable, secure access maintained with remote control capabilities to aid in emergency shut-off and seasonal programming.

BUILDINGS

Seasonal opening and closing of building functions are the basis, but ongoing daily trash removal and bathroom cleanup are essential. Unexpected biological cleanups will occur, and require varying levels of both cleanup and response speed by trained staff. Any somewhat-fragile components of structures (E.G. Glass, hardware, water service lines) will need frequent monitoring and attention to address vandalism or misuse especially. Security cameras, and staff presence are recommended where and when appropriate to keep building users both honest, and feeling secure. Supplies, monitoring, and daily upkeep are essential.



MASTER PLAN
STUARTS LANDING MASTER PLAN
CITY OF MARSHALL, MICHIGAN



DATE
04.12.2021
PROJECT NO.
2110

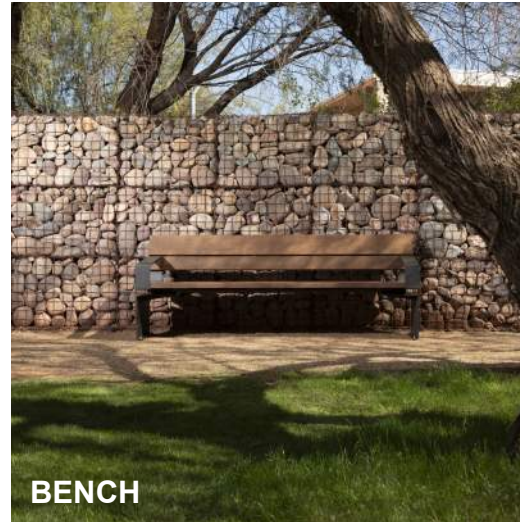




FISHING DECK



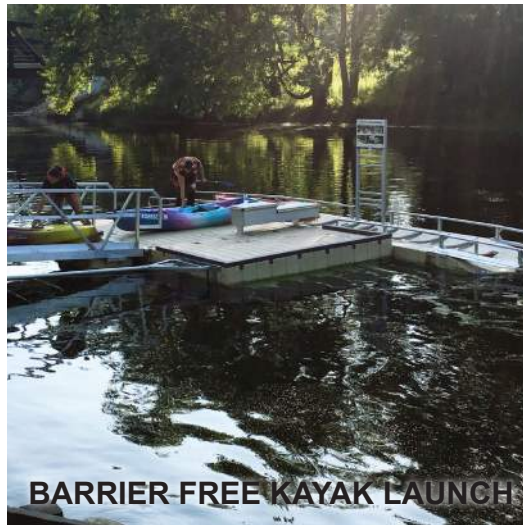
PICNIC TABLE



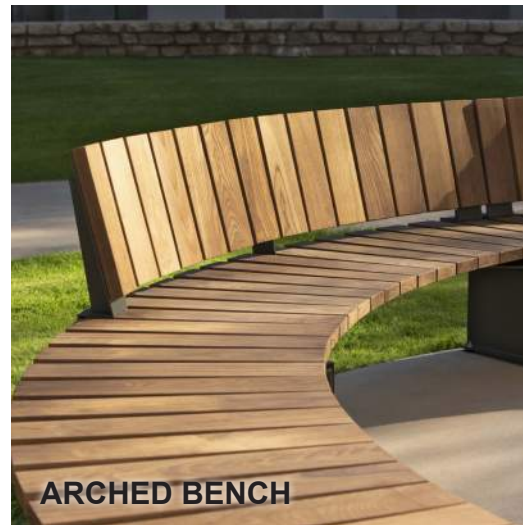
BENCH



PATHWAY BOLLARDS



BARRIER-FREE KAYAK LAUNCH



ARCHED BENCH



SIGN KIOSK



SHELTER EXAMPLE



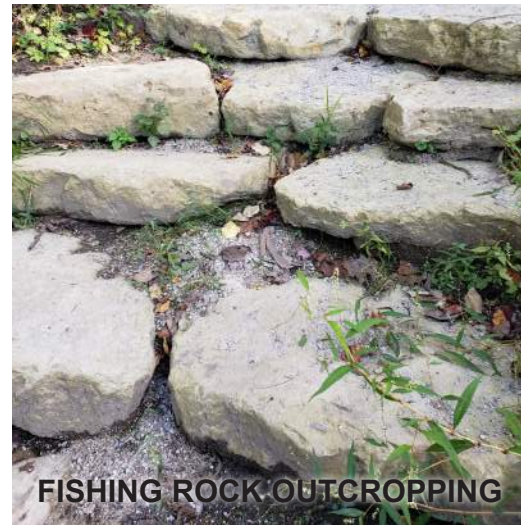
WILD FLOWERS



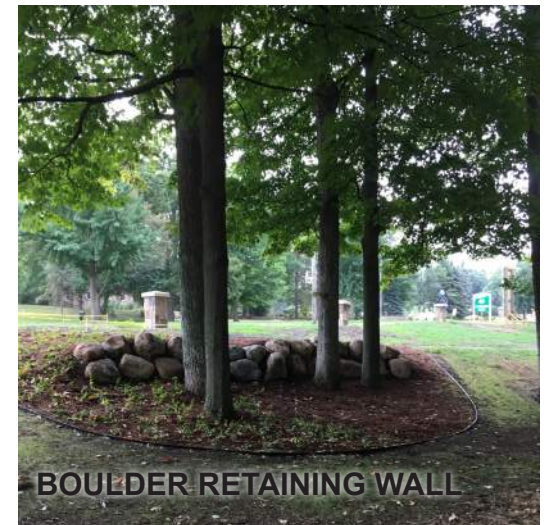
SHORELINE PLANTING



INTERPRETATIVE SIGN



FISHING ROCK OUTCROPPING

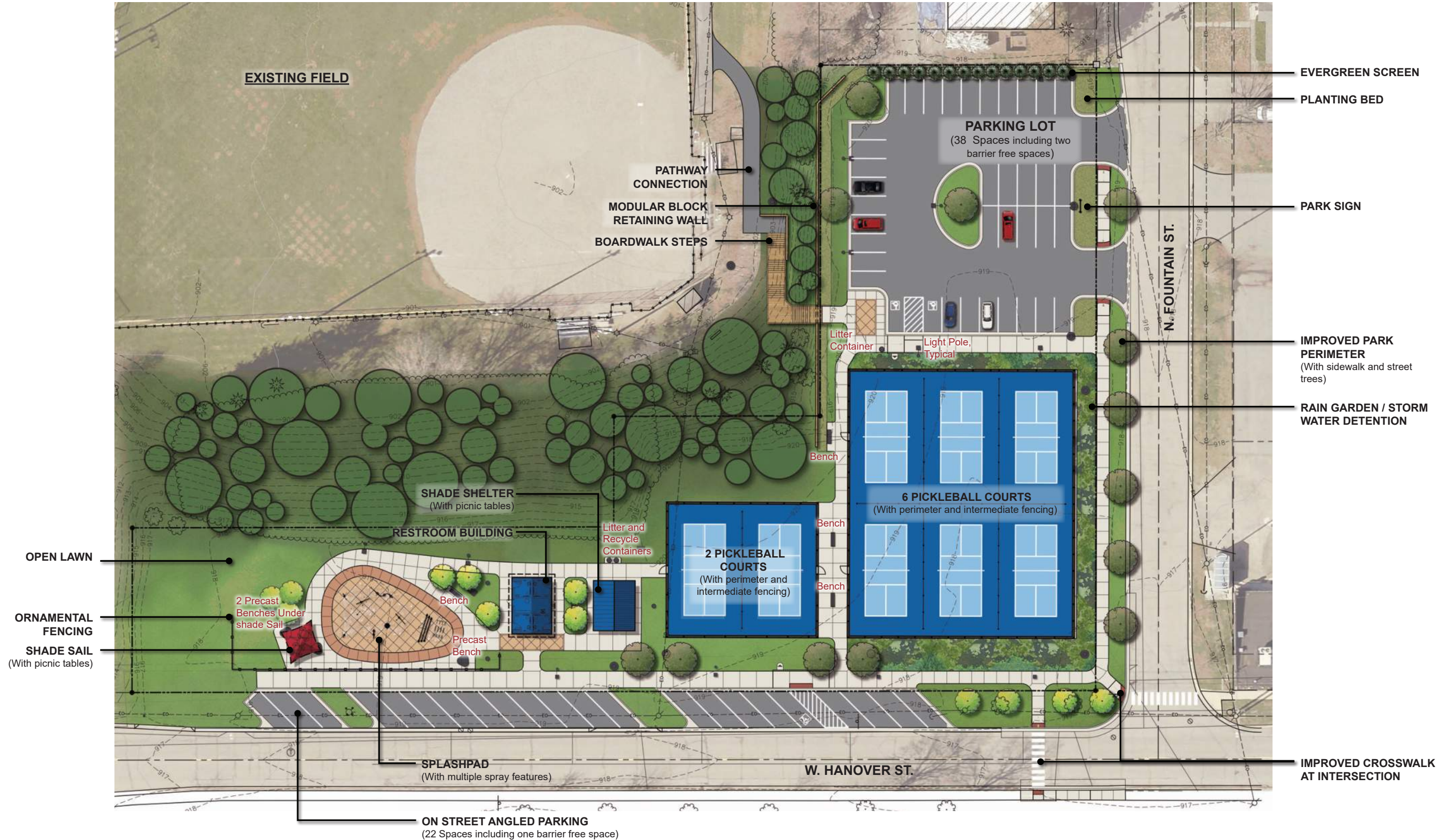


BOULDER RETAINING WALL

DESIGN VOCABULARY
STUARTS LANDING MASTER PLAN
CITY OF MARSHALL, MICHIGAN

DATE
04.12.2021
PROJECT NO.
2110



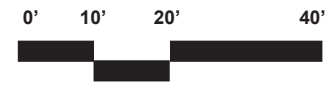


EATON PARK
CITY OF MARSHALL, MICHIGAN



NORTH

0' 10' 20' 40'



SCALE IN FEET: 1" = 20'

DATE
11.21.2023
PROJECT NO.
2169



MCSA
GROUP, Inc.
Landscape Architects and Architects
EAST GRAND RAPIDS - PORTLAND

Brooks Nature Area Management Plan

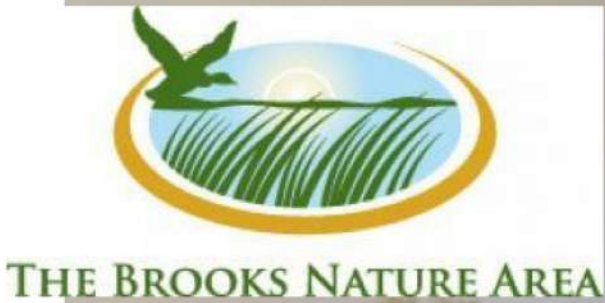


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 - Appendix C: BNA Project Log
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Executive Summary

The City of Marshall is pleased to present the 2025-2030 Brooks Nature Area (BNA) Management Plan. This management plan provides a road map that staff, elected officials, and the Brooks Nature Area Advisory Group will use to guide Brooks Nature Area management decisions for the next five years. A basic history of the park, the park’s management authority and vision for the property are presented. The park’s natural assets, facilities and other infrastructure are itemized with estimated maintenance schedules and related costs to assist the city and the BNA Advisory Board with scheduling and prioritizing management needs.

The City of Marshall is fortunate to have the Brooks Nature Area. Building on a long tradition of conserving important natural and cultural resources, the City of Marshall has become a leader in conserving and managing natural areas that are open to the public for a wide variety of outdoor recreation opportunities. The motto of the City’s Parks & Recreation Program is “recreation for a lifetime” and reflects the community’s commitment to caring for the natural and cultural resources of its natural area system while providing high-quality, sustainable outdoor experiences.

Introduction

The Brooks Nature Area was established as a Marshall city park on April 17, 2006. The City originally acquired this property in 1969, along with the land which later became the Brooks Industrial Park, from L. Alta Brooks, widow of Louis Brooks. Alta Brooks had a wish that this property might someday become a park for the residents of Marshall to experience and enjoy nature (Ben Lark, personal communication). The BNA is a realization of Alta’s wish.

Prior to 2006, approximately 80 acres of the 189-acre area had been farmed. Records indicate that this land had been farmed as early as 1832. Farmers removed a substance called marl, a combination of clay and calcium carbonate, from certain areas of Upper Brace and Brace Lakes for use as fertilizer on the adjacent farm fields. The adjacent lake was originally known as Lune Lake in 1837 and was later changed to Brace Lake in honor of Horace N. Brace, who owned the lakeshore property. In 1921, a request was presented to the city to change the lake name to Stuart Lake in honor of F.A. Stuart who “expended much to beautify the lake and its surroundings” (Marshall Chronicle, 1921). Based on plat maps and text dated 1873, Stuart and Brace Lakes once formed a single lake estimated to be approximately one and a half by two miles in area. Drainage has resulted in the formation of two separate lakes.

An 88-acre area of the BNA was taken out of farm production after the park’s establishment in 2006. The city partnered with the US Fish and Wildlife Service (USFWS) to reestablish this area in native prairie. The remaining unplanted acres in the park are wetlands, wooded areas, meadows, and hedgerows. From 2006-2016, the BNA was enrolled in the US Department of Agriculture’s Conservation Reserve Program (CRP). This enabled the City of Marshall to receive annual payments to keep the 88-acres out of farm production and in native prairie habitat. The BNA is no longer eligible for this program due to a change in CRP requirements. More information on the BNA history is available in Appendix A.

Authority

The Brooks Nature Area Advisory Board oversees the park, conducts management activities, coordinates improvement projects and concurs with city staff on park management. The Advisory Board is a seven-member group of volunteers that are residents of the City of Marshall and have been approved by the Marshall City Council. Board member terms are three years. The Parks and Recreation Superintendent is the staff liaison to the Advisory Board. Management activities conducted by individuals or groups other than the City of Marshall staff, or the BNA Advisory Board, must be approved through the Advisory Board. The city maintains a Parks & Recreation Master Plan which also covers the BNA. However, this plan is being developed as a separate management tool for this impressive and important piece of park property.

Charter

The Brooks Nature Area was established as a Marshall city park on April 17, 2006 to maintain the area in a natural state for wildlife and the enjoyment of residents and visitors of Marshall. The City of Marshall maintains ownership of the property with the Brooks Nature Area Advisory Board overseeing park management needs. The BNA has a set of established and enforceable rules (see Appendix B).

Vision

Management decisions for the Brooks Nature Area are based on the concept of maintaining and enhancing the living landscape, including its diversity of plants, animals, and natural communities. Emphasis is placed on supporting habitat values that sustain the function, connectivity, and the spirit of the ecological system and its inhabitants while providing a diversity of high-quality, low environmental impact visitor experiences.

This vision includes:

- Continuing management practices that are compatible with conservation goals.
- Safeguarding healthy habitats for floral and faunal communities.
- Enhancing visitors' understanding and appreciation of the natural and cultural resources of the area through education and interpretation.
- Providing opportunities for passive recreation for visitors to enjoy nature and wildlife.
- Serving as an educational resource and tool for the community as well as future generations.

This plan will address two key aspects to achieve the management vision of the Brooks Nature Area.

- A. *Nature Area Management* – The Brooks Nature Area requires purposeful management to maintain its integrity and guarantee its long-term preservation of wildlife habitat and native species diversity.
- B. *Public Enjoyment* – The Brooks Nature Area provides opportunities for visitors to learn about and experience their environment, but access needs to be planned and carefully managed to protect the resources of the natural area.

As specific projects or programs in these categories are implemented at the BNA, results will be monitored and reviewed. Using the paradigm of “adaptive management,” monitoring allows actions to be modified (“adapted”) as needed to better achieve desired goals and outcomes.

Maintenance & Management

The BNA requires periodic maintenance of both habitat/natural features as well as the built infrastructure established for park visitors. Some maintenance is on a cyclical basis while others are less frequent.

Cyclical Management Actions (weekly, seasonally, annually)

Infrastructure

- Weekly/Bi-weekly
 - Clean bathroom
 - Mow trails (weekly during growing season)
 - Weed whip (every 2 weeks)
 - Parking area
 - Benches
 - Lakeshore Loop
- Annual
 - Clean/repair bird houses
 - Refinish picnic tables
 - Refinish benches
 - Check/clean pavilion (bird/hornet nests, etc.)
 - Refinish parking area sign
 - Refresh three sign boards in park
 - Label trees (as funds become available)

Episodic Management Actions (greater than annually)

Ecological

- Prairie burns (each field every 3-5 years)
- Seed trails w/clover
- Invasive species treatments, as needed
- Physical removal of shrubs near lakeshore, as needed
- Downed tree removals, as needed
- Remove tree cages, as needed

Infrastructure

- Trail maintenance/mulching, annual
- Parking lot maintenance (gravel fill, etc.)
- Reroof/repair pavilion
- Reroof/repair observation deck

General Management Plan - Brooks Nature Area

Resource Inventory

The Brooks Nature Area is a 189 acre parcel of land located in the southeast portion of the City of Marshall. The park is home to a number of assets – both natural and human-made. This section provides a brief inventory of the resources found at the BNA.

Natural Communities

The park is home to diverse natural communities including prairie, marsh, forests, meadows, vernal pools and hedgerows. There is also a fen, a rare wetland type dependent on groundwater, adjacent to the BNA on City of Marshall property. Additional information on the BNA habitats can be found in Appendix C.

Prairie

There are currently 89 acres of warm season grass prairie at the BNA. In 2006, cropland fields were converted into native prairie habitat with funding from the US Fish and Wildlife Service. There are five fields ranging from 8 to 22 acres at the park. The prairies are maintained by controlled burns on a rotational basis. Each field is burned on a 3–5 year schedule (as funding and environmental conditions allow). The prairies provide important habitat for a variety of wildlife at the park and the opportunity for visitors to enjoy this once-abundant natural resource. Additional information on the BNA prairie can be found in Appendix C.



General Management Plan - Brooks Nature Area

Marsh

There are currently 0.8 miles of cattail marsh located along the northern shore of Stuart Lake where the lake borders the BNA property. The marsh provides outstanding habitat for frogs, turtles, snakes, fish, waterfowl, deer, fox and coyote. This area also serves to protect the shoreline against erosion, filters runoff from the upland area before entering the lake and provides safe passage for those species that utilize both aquatic and terrestrial habitats.



General Management Plan - Brooks Nature Area

Forests

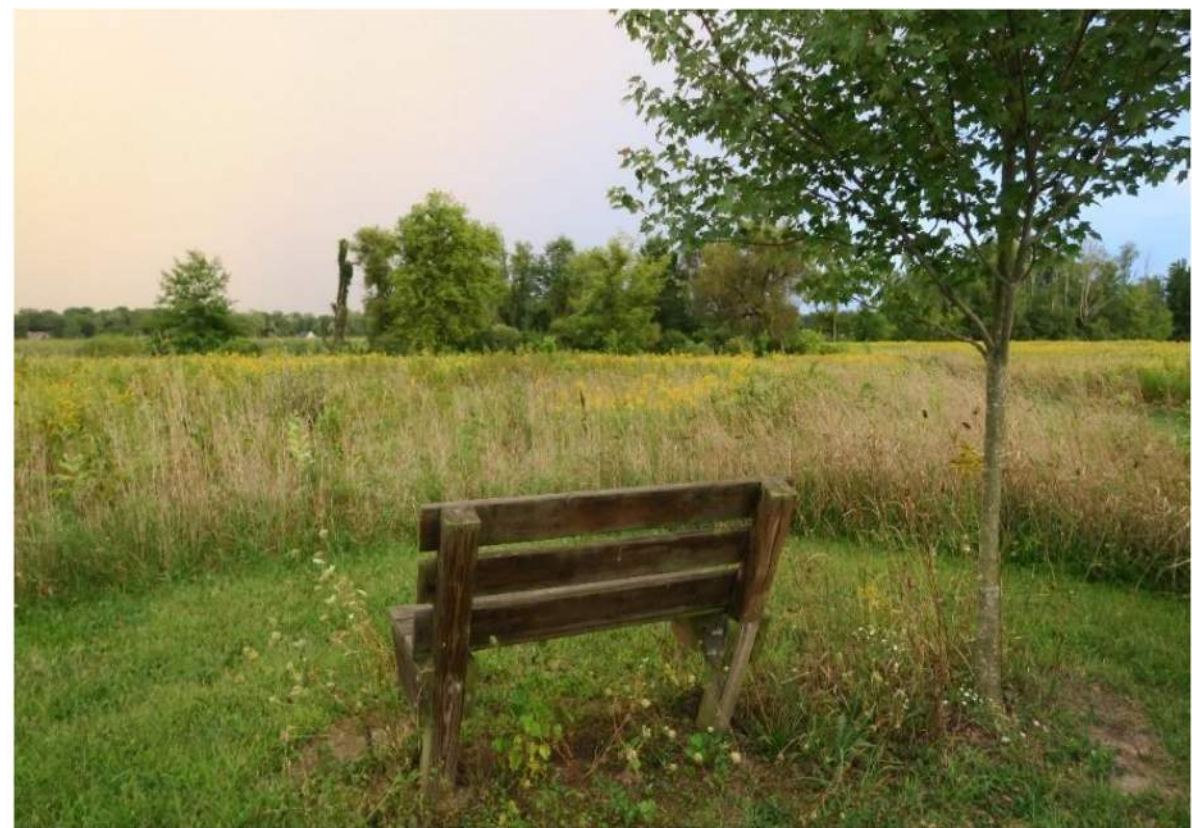
The two dominant types of forest established at the BNA are mesic hardwood forest and lowland forest. The mesic (moist) forest is dominated by black cherry, red oak, white oak, black oak and white ash. The lowland forest at the BNA often has standing water for at least part of the year. This forest is dominated by red maple, silver maple, black willow, American elm, swamp white oak, white ash, cottonwood and box elder.



General Management Plan - Brooks Nature Area

Open Meadows

Open meadows dominated by cool season grasses are found at the BNA along the hedgerows and between Stuart Lake and the prairie fields. Approximately 88 acres of open meadows are found at the BNA. Cool season grasses actively grow in the spring and fall, while the warm season grasses grow primarily in the summer. Common species of the open meadows at the BNA are quackgrass, timothy, orchard grass, brome grass, tall fescue, bluegrass and rye grasses. A variety of wildlife such as snakes, turtles, songbirds, waterfowl, hawks, sandhill cranes, mice, woodchucks, skunks, raccoons, rabbits, foxes and deer benefit from this habitat. In the late fall when migrates from the north join our local area, 600-800 sandhill cranes roost along the shoreline. The presence of abundant milkweed constitutes the BNA as a Certified Monarch Destination.



General Management Plan - Brooks Nature Area

Vernal Pools

Vernal pools are small wetlands that are typically filled with water in the spring but usually dry up during the summer. Because they regularly dry up and are usually isolated from other wetlands and waterbodies, vernal pools cannot support permanent fish populations. Due to the lack of fish predators, vernal pools provide critical habitat for certain animal species that rely on these fishless habitats for their survival and/or reproduction. These include a number of invertebrate and amphibian species, such as fairy shrimp, wood frogs, spotted salamanders, and blue-spotted salamanders. There are a few small pockets of wooded areas along the south shore of Stuart Lake that support vernal pools at the BNA.



Hedgerows

Prior to the establishment of the Brooks Nature Area as a city park, the property was farmed in annual crops of corn, soybeans and wheat. These fields constituted most of the area that is now the BNA. The fields were separated by hedgerows so the farmers would have manageably sized fields with small roadways to access each field. The farm fields at the BNA have been converted to prairie, but the hedgerows remain and provide the route for much of the trail network in the park. While the hedgerows are comprised of invasive species, they provide important refuge and habitat for BNA wildlife. There is a great opportunity to improve these hedgerow habitats to provide additional wildlife benefits at the park.



General Management Plan - Brooks Nature Area

Human-made Assets

The Brooks Nature Area has several structures and other human-made assets incorporated into the park for visitor enjoyment. Most of these items have been donated to the BNA and the City of Marshall.

Trails

Three miles of mowed and mulched trails (2006 to present).



Seating

Ten benches along the trails donated as Scout projects or memorials (2006 to present).



General Management Plan - Brooks Nature Area

Bird Houses

Thirty eight birdhouses and nesting boxes donated by Scouts, organizations and individuals (2006 to present).

Parking Lot

Gravel lot for twenty cars.

Fencing and Gates

Surrounding the parking lot area.

Observation Deck

Overlook on Stuart Lake – funded with grants from: Enbridge, Marshall Community Foundation, Cronin Foundation, Marshall Area Garden Club, Stuart Lake and individuals (2013).



Picnic Pavilion

Adjacent to parking lot and an Eagle Scout project (2016).



Picnic Tables

Eagle Scout project (2016).

General Management Plan - Brooks Nature Area

Vault toilet
Eagle Scout project (2017).



Signboards
Two signs donated as an Eagle Scout project (2010). One sign donated from the Calhoun Conservation District (2016). One sign donated from the Marshall Garden Club (2016).



General Management Plan - Brooks Nature Area

20 Composite trail signs
Star and Life Scout projects (2022).



Tools
Donated by Eckford Township with park millage funds (2024).

Tool shed
Donated by Fredonia Township with park millage funds (2024).

Boot scraper
Invasive species prevention at parking lot. Eagle Scout project (2024).

Tree tags
60 donated by Eckford Township with parks millage funds (2023 and 2024).



Five Year Plan

Ecological Goals

Maintain habitat for native flora and fauna

- Maintain prairies w/cyclic burns (Contract) **2023: \$3,650; 2024: \$3,375**
- Manage invasives with a combination of herbicide/manual treatments (Contract) **\$3,000/yr as needed**
- Clean, repair nest boxes (Volunteer)
- **No charge**
- Add supplemental plantings, as needed, to improve diversity and habitat (Volunteer, municipal)
- Seed trails and trail edges with low-growing clover species (Volunteer, municipal) **\$150/yr as needed**
- Organize volunteer work groups for maintenance activities (Volunteer)

Public Use Goals

Maintain park amenities to allow passive recreation, enjoyment of natural communities, wildlife viewing and interpretive learning

- Mow trails weekly during growing season (Municipal) **\$1,800 yr**
- Maintain picnic pavilion (Volunteer, Municipal)
- Maintain picnic tables (Volunteer)
- Maintain benches (Volunteer)
- Maintain observation deck (Volunteer, Municipal)
- Maintain signage and cut vegetation near signs (Volunteer, Municipal)
- Maintain sign boards and keep information updated and relevant (Volunteer)
- Maintain parking area (Municipal) **2024: \$350**
- Maintain vault toilet (Municipal)
- Maintain woodland trails (remove downed trees, mulch, weed whip) (Volunteer, Municipal)
- **No charge**
- Maintain viewsheds along the lakeshore (Volunteer, Municipal)
- Provide opportunities for low environmental impact, nature-based outreach (planned hikes, birding events, citizen science, school groups) (Volunteer, Municipal)
- Organize volunteer work groups for maintenance activities (Volunteer)

General Management Plan - Brooks Nature Area



ITEM: 7.F

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Joshua Lankerd, Chief of Police
DATE: December 16, 2024
SUBJECT: **TRAFFIC CONTROL ORDER 134 and 135**

Staff reviewed recent Traffic Control Order updates and found two additional locations in need of traffic control orders.

- Traffic Control Order 134: Marshall Athletic Field Exit, placement of No Left Turn, Right Turn Only.

The area of W. Michigan Ave is seeing increased development and increased traffic volumes. Last year we had an injury accident on W. Michigan Ave after a vehicle made a left turn out of the Athletic Field. The staff is recommending the placement of a "Right Turn Only" sign and a no turn left arrow sign (R3-2) at the exit drive of the Marshall Athletic Field Park located at 1175 W. Michigan Ave to increase traffic safety in this area.

- Traffic Control Order 135: W. Michigan Ave/ Kalamazoo Ave Traffic Circle, placement of (R1-6) Pedestrian Crossing Signs at each of the 4 crosswalks.

The staff has received several complaints over the years regarding the safety of pedestrians at the crosswalks in the W. Michigan Ave/S. Kalamazoo Ave traffic circle. The placement of the R1-6 Pedestrian Crossing signs will increase pedestrian and traffic safety in the area. A permit from MDOT was approved to place the R1-6 Pedestrian signs on the road from April 1st through November 1st each year. The crosswalk signs will be removed in the winter so they are not damaged during snow removal.

BUDGET IMPACT:

The cost of the sign purchases and placement is estimated to be around \$150-\$200 for TCO 134 and \$300-\$350 for TCO 135. The total estimated cost for the signs and labor is \$500-\$550. The cost of the sign placement will be absorbed in the DPW 2024-2025 operations budget.

RECOMMENDATION:

Approve Traffic Control Order 134, the placement of a "Right Turn Only" sign and a no turn left arrow sign (R3-2) at the exit drive of the Marshall Athletic Field Park located at 1175 W. Michigan Ave and Traffic Control Order 135, the placement of Pedestrian Crossing Signs (R1-6), at each of the crosswalks located in the W. Michigan Ave/Kalamazoo Traffic circle.

**City of Marshall, Michigan
Traffic Control Order**

Order No. 134

Effective Date: _____

In accordance with the Uniform Traffic Code, as amended, adopted by the Marshall City Council June 17, 2013, as set forth in Section R 28.1153 thereof, it is hereby directed as follows:

Placement of a "Right Turn Only" sign and a no turn left arrow sign (R3-2) at the exit drive of the Marshall Athletic Field Park located at 1175 W. Michigan Ave.

This area of W. Michigan Ave is seeing increased development and increased traffic volumes. Last year we had an injury accident on W. Michigan Ave after a vehicle turned left out of the Athletic Field. The addition of a "no turn" arrow sign and a "Right Turn Only" sign will increase traffic safety in the area.

Permanent Order

City Traffic Engineer
Josh Lankerd

Date: _____

Temporary Order

City Traffic Engineer
Josh Lankerd

Date: _____

Adopted by Marshall City Council

Date: _____

Cc: Public Services Director
City Manager's Office
Marshall Police Department

City of Marshall, Michigan Traffic Control Order

Order No. 135

Effective Date: _____

In accordance with the Uniform Traffic Code, as amended, adopted by the Marshall City Council June 17, 2013, as set forth in Section R 28.1153 thereof, it is hereby directed as follows:

Placement of R1-6 pedestrian crossing signs at each of the four crosswalks on W. Michigan Ave/Kalamazoo Ave traffic circle, annually from April 1st to November 1st.

We have received several complaints regarding the pedestrian crossings and the safety of the crosswalks in the W. Michigan Ave/S. Kalamazoo Ave traffic circle. The placement of an R1-6 cross walk sign will increase pedestrian and traffic safety in the area. We obtained an MDOT permit for the placement of the R1-6 Pedestrian Crossing Signs on the road from April 1st through November 1st. The signs will be removed during the winter months so they are not damage during snow removal.

Permanent Order

City Traffic Engineer
Josh Lankerd

Date: _____

Temporary Order

City Traffic Engineer
Josh Lankerd

Date: _____

Adopted by Marshall City Council

Date: _____

Cc: Public Services Director
City Manager's Office
Marshall Police Department

Application Reference Number:105319**Applicant Info****Applicant Name:** City of Marshall**Mailing Address:** 323 W MICHIGAN AVE**City:** MARSHALL**State:** MI**Zip:** 49068-1547**Primary Contact****Contact Name:** Derek Perry**Phone No:** 269-558-0315**Cell Phone No:** 269-234-8742**Email Address:** dperry@cityofmarshall.com**Secondary Contact****Contact Name:** Phil Smith**Phone No:** 269-558-0324**Cell Phone No:** 269-317-4654**Email Address:** psmith@cityofmarshall.com**Site Info****State Route:** BL94**City Of:** Marshall**County:** Calhoun County**Nearest Intersection:**

S. Kalamazoo

Side of Road:

North



South



East



West

Distance to the nearest intersection:

0.0 Feet

Direction from worksite to the nearest intersection on the state route: South**Work Info****Proposed Start Date:** 09/11/2024**Proposed Completion Date:**

09/12/2024

Purpose:

Installation of four R1-6 signs at the pedestrian crosswalks servicing the Brooks Memorial Fountain Park. Installation would occur annually on 4/1 and be removed annually on 11/1.

Requisition #:**Work Order #:****MDOT Job #:****Organizations Job #:****Lane Closure Proposed:** No**Work Located on Restricted Route:** No**Work performed outside of time restrictions:** No**Date Submitted:** 09/10/2024**Bond Info****Department Bond Number:****Insurance Info****Certificate of Insurance Number:****Attachments**

Attachments Included.

Type of Work**Miscellaneous**

Governmental, within corporate limits

ITEM: 7.G

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
William Dopp, Finance Director/ City Treasurer
DATE: December 16, 2024
SUBJECT: **JULY 1, 2025–JUNE 30, 2031, CAPITAL IMPROVEMENT PROGRAM (CIP) ADOPTION - SCHEDULE A PUBLIC HEARING**

Each year the City of Marshall must prepare a six-year Capital Improvement Program (CIP) that is formally adopted by the City Council. This six-year CIP (spreadsheet attached) is the guide for future capital needs and resource allocation for the City of Marshall.

Beginning in October, staff began to update the previous CIP to address the changes impacting the six-year plan and add the latest fiscal year, 2030–2031. The Director's Team assembles the data, analyzes the needs, and the potential revenue sources.

The TIFA Boards have been provided the FY 2026 -2031 CIP, highlighting the items within their boundaries.

The Marshall City Planning Commission has set their Public Hearing for January 8, 2025. The Planning Commission's role is to review the CIP to make certain it addresses any priorities included in the Master Plan for future land use and development. Council shall conduct a Public Hearing to receive comments on the proposed Capital Improvement Program in its entirety. Following the Public Hearing, Council will be asked to adopt the CIP as presented, or with any changes the Council deems necessary.

We are recommending that the City Council set a Public Hearing and subsequently adopt the proposed July 1, 2025, through June 30, 2031, Capital Improvement Program at the regularly scheduled January 21, 2025, City Council meeting.

BUDGET IMPACT:

None. Projects identified in the CIP will be evaluated for funding as part of the FY 2026 Operating Budget process.

RECOMMENDATION:

Set a public hearing for the proposed July 1, 2025, - June 30, 2031, Capital Improvement Program for the regularly scheduled January 21, 2025, City Council meeting at 7 PM and publish the necessary public notice.

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
101	DPW	Facility Needs Assessment	2	10	General Fund	Facility Assessment and Planning The DPW building does not meeting the City's needs due to design and condition. The first step in determining how to move forward is to complete an assessment/review of the Departments needs.	\$40,000						\$40,000		\$40,000
101	DPW	Facility: Material Storage Building		175	General Fund	New Storage Building Material Storage for Salt, Sand, Top Soil, Gravel.		\$100,000					\$100,000		\$100,000
101	DPW	Equipment		15	General Fund	Asphalt Hot Box Trailer Replace inoperable hot box Without hot box, asphalt patch material cools very quickly which results in bad pothole patching and material waste.	\$50,000						\$50,000		\$50,000
101	Engineering	GIS and Cityworks Support		20	Various	GIS & Cityworks Support Anticipated growth will result in the need for GIS and Cityworks supports in the engineering department.	\$30,000	\$30,000	\$30,000	\$30,000			\$120,000		\$120,000
101	Engineering	MAJOR Campus Stormwater District		20	Various	Stormwater District The City of Marshall will be responsible for the operation and maintenance of a stormwater management system that supports the MAJOR Campus. The system consists of stormwater conveyance infrastructure and two large stormwater basins. The conveyance infrastructure includes open swales and ditches and a variety of culverts, all of which total over 5,000 feet of conveyance structures. The stormwater basins total approximately 60 acres in size.	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000		\$450,000
101	Engineering	Engineering Standards		20	Various	Engineering Standards Develop standard details and specifications for water, wastewater, stormwater, and roads.	\$50,000						\$50,000		\$50,000
101	Engineering	Asset Management Plan(s)		20	Various	Asset Management Program and Plans Develop a city-wide asset management program that would identify the level of service, goals, and overall standardization of Asset Management Plans. Complete the water, sewer, stormwater, and roads asset management plans.		\$60,000	\$70,000				\$130,000		\$130,000
101	PSB	Building Expansion	2	10	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs.			\$75,000				\$75,000		\$75,000
101	PSB	Facility Assessment	2	10	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs		\$50,000					\$50,000		\$50,000
101	PSB	Building Improvements	1	40	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs	\$30,000						\$30,000		\$30,000
101	PSB	Building Roof	1	35	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs				\$300,000			\$300,000		\$300,000
101	PSB	Engineering- Office HVAC	1	5	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs	\$25,000						\$25,000		\$25,000
101	PSB	Replace Garage/Warehouse Heat and Lighting	1	25	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs	\$250,000						\$250,000		\$250,000
101	PSB	Replace HVAC	2	5	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs		\$50,000					\$50,000		\$50,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
101	PSB	Carpet Replacement	2	12	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs		\$30,000					\$30,000		\$30,000
101	PSB	Parking and Driveways	1	12	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs				\$25,000			\$25,000		\$25,000
101	PSB	Parking and Driveways	1	25	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs						\$100,000	\$100,000		\$100,000
101	City wide	S Kalamazoo Pathway - River District	2	20	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs						\$1,000,000	\$500,000	\$500,000	\$1,000,000
101	City wide	Sidewalk repairs		20	General Fund	Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000		\$300,000
101	Parks	Stuarts Landing Improvements	3	30	Grants & other	Rehabilitation of Stuart's Landing including the following updates: replace canoe/kayak launch, a new shelter, a linear path around the site, improved shoreline and river access, and related improvements.			\$910,000				\$0	\$910,000	\$910,000
101	Parks	Repair Brooks Fountain	1	25	General Fund	The Brooks Fountain structural repairs.			\$750,000	\$750,000	\$500,000		\$2,000,000		\$2,000,000
101	Parks	Carver Park Fountain Replacement/Repair	2	30	General Fund	Carver Park Fountain replacement.						\$100,000	\$100,000		\$100,000
101	Parks	Riverwalk Repairs Phase 1B			General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.	\$200,000						\$50,000	\$150,000	\$200,000
101	Parks	Riverwalk Repairs Phase 2			General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.		\$200,000					\$50,000	\$150,000	\$200,000
101	Parks	Riverwalk Repairs Phase 2B			General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.			\$500,000				\$200,000	\$300,000	\$500,000
101	Parks	Riverwalk Repairs Phase 3			General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.				\$500,000			\$200,000	\$300,000	\$500,000
101	Parks	Riverwalk Repairs Phase 3B			General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.					\$500,000		\$200,000	\$300,000	\$500,000
101	Parks	Riverwalk Extension	3	30	General Fund	Extend Riverwalk west of Kalamazoo towards Historic Bridge Park, partner with County.						\$3,500,000	\$0	\$3,500,000	\$3,500,000
101	Parks	Athletic Field Renovations	2	7	General Fund	Athletic Field Resurface, clay replacement for pitching areas and batters boxes, level outfield with sand, replace all base pegs, new bases for all fields, fencing repairs.		\$150,000					\$50,000	\$100,000	\$150,000
101	Parks	Ketchum Park Great Lawn	2	50	General Fund	LOWER KETCHUM COMMONS AND PROMENADE Work related to the establishment of the lower lawn commons, drainage system, and its perimeter pedestrian walkway. Also included is the main path between parking on Montgomery Street and the Rotary Bridge. Construction Cost: \$143,000 Construction and Soft Costs: \$185,900.						\$1,285,900	\$0	\$1,285,900	\$1,285,900
101	Parks	North & South Ketchum Park Parking Lot	4	15	General Fund	Mill and repave parking lot/paint parking spots.			\$35,000				\$35,000		\$35,000
101	Parks	Sand Volleyball Court Renovations	2	20	General Fund	Replace all fencing at Volleyball courts, remove current sand and equipment. Replace with sugar sand. Replace post with new. Replace nets.		\$250,000					\$100,000	\$150,000	\$250,000
101	Parks	Skate Park Equipment	2	30	General Fund	Adding up to date & safe skateboard equipment to existing skatepark.	\$100,000						\$25,000	\$75,000	\$100,000
101	Parks	Athletic Field Playground Replacement	2	20	General Fund	Replace Old playground equipment.		\$75,000					\$25,000	\$50,000	\$75,000
101	Parks	North Ketchum Park Playground Replacement	2	20	General Fund	Replace Old playground equipment.			\$75,000				\$25,000	\$50,000	\$75,000
101	Parks	Shearman Park Playground Replacement	2	20	General Fund	Replace Old playground equipment.				\$75,000			\$25,000	\$50,000	\$75,000
101	Parks	Kids Kingdom Renovation	2	30	General Fund	Replace dilapidated equipment with new equipment @ Kids Kingdom. Update with state of the art play structure with accessible equipment for all.					\$1,000,000		\$0	\$1,000,000	\$1,000,000
TOTAL							\$300,000	\$675,000	\$2,270,000	\$1,325,000	\$2,000,000	\$4,885,900	\$3,085,000	\$8,370,900	\$11,455,900

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
101	Clerk	Election Tabulators	1	10	General Fund	Replace existing 3 tabulators and Voter Assist Terminal, which have reached end of life, with new State and County approved equipment.		\$30,000					\$30,000		\$30,000
TOTAL							\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$0	\$30,000
101	Fire	Self-Contained Breathing Apparatus	3	10	General Fund/Grants	Our current Self Contained Breathing Apparatus was purchased in the beginning of 2018. They have a life expectancy of 10 to 15 years. This is mandated by MIOSHA and is National Fire Protection Association and Manufactures recommendations. We will need to replace these by the end of 2031.						\$250,000	\$250,000		\$250,000
101	fire	Fire Hose	2	25 Years	General Fund	Replace Fire Hose.		\$30,000					\$30,000		\$30,000
101	Fire	Fire Station Roof	2	25 Years	General Fund	Repair Fire station Roof that was not installed Properly.	\$110,000						\$110,000		\$110,000
101	Fire	Auxiliary Fire Equipment	4	25	General Fund	We have auxiliary equipment such as compressor and fill station for SCBA Bottles and Oxygen Bottles and a hose washer for cleaning soiled fire hose after fires. These are items that will eventually need replaced in the future. They last a long time be we need to plan for replacement through the CIP. Is it better to plan a yearly contribution to CIP or just fund we needed if they need replaced.						\$75,000	\$75,000		\$75,000
TOTAL							\$110,000	\$30,000	\$0	\$0	\$0	\$325,000	\$465,000	\$0	\$465,000
101	Police	Taser Upgrade	3	5-7 years	General Fund	The Police Department issues each sworn officer the Axon Taser X-2 weapon as a less than lethal use of force option. National studies have shown the Taser as an effective means of applying force at a distance, thus minimizing the risks of injury to patrol officers from a physical altercation. Axon only warranties their devices for 5 years, and have typically phased in a newer model every five years. As they are a weapon that can cause injury or death, we should strive to keep the warranty in place. This is both for officer safety (if Taser malfunctions due to age), and to some degree of liability mitigation, as Taser may not legally support us if we are using an out of warranty device.			\$35,000				\$35,000		\$35,000
101	Police	Firearm Replacement	3	10-15 years	General Fund	Replacement of glock pistols and shot guns. Includes red dot sights, holsters and accessories.		\$30,000					\$30,000		\$30,000
101	Police	Community Camera Project	2	5-7 years	General Fund	A community camera program is an integrated camera system that will improve the safety of the Marshall Communtiy. The program includes surveillance cameras at the city parks, traffic cameras to monitor high traffic areas, and software that will use LPR, AI, and dispatch integration to assist law enforcement and first responders.		\$250,000					\$0	\$250,000	\$250,000
101	Police	MVR/Body Camera Change Over	1	5-7 years	General Fund	Moble Car Camera and Body Camera replacement.	\$140,000						\$140,000		\$140,000
TOTAL							\$140,000	\$280,000	\$35,000	\$0	\$0	\$0	\$205,000	\$250,000	\$455,000
202	Major Streets	Road Reconstruction		100	Act 51	South Marshall Street Michigan to Spruce Street Reconstruction the street from curb to curb, analyze for non-motorized improvements. Engineering Design FY26.	\$54,200	\$487,800					\$542,000		\$542,000
202	Major Streets	Partial Reconstruction		15	Act 51	East Green Street Marshall Ave - City Boundary Full reconstruction in area over the watermain, repair patches from franchise utility work, improveme non-motorized assets.				\$562,000			\$562,000		\$562,000
202	Major Streets	Road Reconstruction		100	Act 51	South Marshall Street Spruce to Clinton Reconstruction the street from curb to curb, analyze for non-motorized improvements, and assess the intersection of Spruce, S Marshall, and Exchange; will use MDOT Small Urban Program Funding Engineering Design FY26; application for Small Urban Grant FY26.	\$63,200	\$953,800					\$632,000	\$385,000	\$1,017,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
202	Local Streets	Partial Reconstruction		15	Street Millage	Mulberry Prospect to Hanover Pair with watermain project						\$376,000	\$376,000		\$376,000
202	Local Streets	Partial Reconstruction		15	Street Millage	Forest St Allen to Sibley Pair with watermain project Possible new sidewalk installation						\$210,000	\$210,000		\$210,000
202	Local Streets	Partial Reconstruction		15	Street Millage	Sibley Lane Okeefe to Forest Partial Reconstruction Pair with Watermain Project						\$405,000	\$405,000		\$405,000
202	Local Streets	Road Partial Reconstruction	2	100	Street Millage	North Gordon Street Mansion to Forest Full reconstruction for watermain trench, Partial reconstruction on remaining road area.					\$535,000		\$535,000		\$535,000
202	Local Streets	Road Reconstruction		25	Street Millage	Rose St & Oak St Full Reconstruction Potential non-motorized improvements Pair with Watermain Project						\$497,000	\$497,000		\$497,000
203	Local Streets	Road Partial Reconstruction	2	25	Act 51	High Street Forest to Michigan Ave Full reconstruction for portion of watermain replacement. Partial reconstruction on remainder of road.					\$566,000		\$566,000		\$566,000
203	Local Streets	Fountain St. Paving	2	25	Act 51	Fountain Street Michigan to Hanover Rehabilitation Construction to follow completion of the Recreation Fields Pickleball and Splash Pad Project.		\$130,000					\$130,000		\$130,000
TOTAL							\$117,400	\$1,571,600	\$0	\$562,000	\$1,101,000	\$1,488,000	\$4,455,000	\$385,000	\$4,840,000
207	MRLEC	Front Parking Lot Expansion	3	40	MRLEC Operations	A need for additional parking has been identified at MRLEC. There are numerous times each month where the parking lot is overflowing because of trainings or events at MRLEC. The expansion will help solve this issue. The estimated cost (with assistance of the Marshall DPW) of expanding the parking lot is \$50,000. The new section will be added to the 5 year maintenance schedule for resurfacing.	\$100,000						\$35,000	\$65,000	\$100,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
207	MRLEC	MRLEC Barn Expansion	1	40	MRLEC Operations	The MRLEC agencies have identified a need for an added secured storage area for vehicles held for evidence. Currently we are all being asked to hold vehicles for evidence when involved in major crimes. The delayed time frame is leading to vehicles being parked in the storage area of our shared barn. An addition is being proposed to be added to the MRLEC barn to individually secure 8-10 vehicles. The building would be on the east side of the building and would require new construction.		\$250,000					\$87,500	\$162,500	\$250,000
TOTAL							\$100,000	\$250,000	\$0	\$0	\$0	\$0	\$122,500	\$227,500	\$350,000
208	Recreation	Replacement of Athletic Field Light System	3	30	Recreation Fund	The current lights on diamond #1 & #2 are approaching the end of their expected life. The entire system should be replaced.			\$350,000				\$350,000		\$350,000
208	Recreation	Seal Coating Athletic Field Parking Lot & Pathways. Striping of Parking Lot	4	12	Recreation Fund	Seal Coating Athletic Field Parking Lot & Pathways is considered routine maintenance.	\$50,000				\$50,000		\$100,000		\$100,000
208	Recreation	Athletic Fields- Batting Cages	2	15	Recreation Fund	Two batting cages-35'x70'			\$30,000				\$30,000		\$30,000
208	Recreation	Recreation Athletic Facility	4	30	Grants/Fund Raising	Construction of a Recreation Center that would include 2 basketball courts, community room, etc.						\$6,000,000	\$6,000,000		\$6,000,000
TOTAL							\$50,000	\$0	\$380,000	\$0	\$50,000	\$6,000,000	\$6,480,000	\$0	\$6,480,000
211	Farmer's Market	Farmers Market Project	2	20	Grants / Fundraising	Replace old storage shed w/ newer larger shed 12x20 add electric throughout market area.	\$25,000							\$25,000	\$25,000
211	Farmer's Market	Farmer's Market Pavilion	3	40	Farmer's Market/Donations	Farmer's Market pavilion will include a covered area for the farmer's market. The space design will consider supporting a winter market, event space (in conjunction with social district), and maintaining parking.			\$1,000,000				\$500,000	\$500,000	\$1,000,000
TOTAL							\$25,000	\$0	\$1,000,000	\$0	\$0	\$0	\$500,000	\$525,000	\$1,025,000
247	NE NIA	Eastside Redevelopment Infrastructure	1	20	NIA TIF Capture	Infrastructure necessary to allow the redevelopment of the Land Bank property off of East Dr/Mann. Extension of water, sewer, storm sewer, roads, and sidewalks for the development. Does not include electric or fiber extension at this time.		\$1,341,900					\$1,341,900		\$1,341,900
247	NE NIA	Mann Extension	3	20	NIA TIF Capture	Infrastructure necessary to allow the extension of Mann to O'Keefe allowing the development of 10 acres for additional housing opportunities. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.	\$1,520,700						\$1,520,700		\$1,520,700
247	NE NIA	Pratt Park Future Phases	3	20	NIA TIF Capture	Infrastructure necessary to allow for the development of future phases of Pratt Park for housing opportunities. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.				\$3,172,800			\$3,172,800		\$3,172,800
TOTAL							\$1,520,700	\$1,341,900	\$0	\$3,172,800	\$0	\$0	\$6,035,400	\$0	\$6,035,400
248	Downtown Development Authority	North Activation Zone	2	30	DDA Revenues/Grants	The proposed Social Area will be a 4,000 square foot community area with tables and chairs in the northern portion of lot 10 along the south alley. The proposed trash component will be a coral for business use. The businesses to be served are those located along Michigan Avenue between Eagle Street and Jefferson Streets.			\$500,000	\$100,000			\$600,000		\$600,000
248	Downtown Development Authority	DDA Parking Lots (8,13,14,15)	2	15	DDA Revenues	Mill and pave downtown parking lots #8, 13, 14, 15.		\$78,400					\$78,400		\$78,400
248	Downtown Development Authority	DDA Parking Lots (1, 4, 5, 6, 7)	2	20	DDA Revenues	Mill and pave downtown parking lots #1, 4, 5, 6, 7.	\$115,200						\$115,200		\$115,200
248	Downtown Development Authority	Sound System Upgrades	3	15	DDA Revenues	Improve the downtown sound system and incorporate cameras for events and security. This is an estimate as this has not been explored with vendors at this time.	\$90,000						\$90,000		\$90,000

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TOTAL							\$205,200	\$78,400	\$500,000	\$100,000	\$0	\$0	\$883,600	\$0	\$883,600
250	LDFA	Oliver Drive Extension	3	30	LDFA reserves and possible Bond	Extension of Oliver Drive, water, and sewer infrastructure to serve over 100 acres of undeveloped Industrial zoned property.				\$550,000			\$550,000		\$550,000
250	LDFA	Udell Property Lift Station	3	30	LDFA reserves and possible Bond	Addition of a new sanitary lift station to serve 100+ acres of industrial zoned property. Exact location of station on property to be determined.			\$400,000				\$400,000		\$400,000
250	LDFA	Land Acquisition	2	50	LDFA reserves and possible Bond	Explore land acuisition possibilities.	\$500,000						\$500,000		\$500,000
250	LDFA	Pedestrian Path LDFA	2	15	LDFA reserves and possible Bond	Construction of an 10' wide patch connecting the Industrial Park to the south NIA and rest of town. Council has made a goal of increased walkability and we have seen an increased level of pedestrian activity to and from the Industrial Park.		\$166,700					\$166,700		\$166,700
250	LDFA	Pratt Avenue Rehabilitation	2	15	LDFA reserves and possible Bond	Mill and overlay of Pratt Avenue as it will be in need of maintenance due to age and condition.	\$413,500						\$413,500		\$413,500
TOTAL							\$913,500	\$166,700	\$400,000	\$550,000	\$0	\$0	\$2,030,200	\$0	\$2,030,200
251	S NIA	Hughes Street Infrastructure Extension	3	30	S NIA TIF Capture	Extension of sewer, electric, fiber, streets, etc. to add or create buildable lots.	TBD						\$0		TBD
251	S NIA	Emerald Hills Phase 2	1	20	S NIA TIF Capture	Extension of sewer, electric, fiber, streets, etc. to add or create buildable lots.	\$2,161,700						\$2,161,700		\$2,161,700
251	S NIA	Emerald Hills Phase 3	1	20	S NIA TIF Capture	Infrastructure necessary to allow the construction of the third phase of the emerald hills subdivision which includes the planned multi-family units (6 buildings). Extension of water, sewer, storm sewer, roads, and sidewalks for the development.		\$780,000					\$780,000		\$780,000
251	S NIA	Emerald Hills Phase 4	1	20	S NIA TIF Capture	Infrastructure necessary to allow the construction of the fourth phase of the emerald hills subdivision which includes 42 housing units. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.				\$1,142,100			\$1,142,100		\$1,142,100
251	S NIA	Emerald Hills Phase 5	1	20	S NIA TIF Capture	Infrastructure necessary to allow the construction of the fifth phase of the emerald hills subdivision which is 98 housing units. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.					\$3,550,600		\$3,550,600		\$3,550,600
251	S NIA	Emerald Hills Pedestrian Path	3	15	S NIA TIF Capture	10' wide path built between Circle Drive and the Airport on the east side of South Kalamazoo. This would improve walkability for the proposed development, Fairway meadows, and the surrounding neighborhood. This would be a connection between downtown and the extension of a path from the airport to the industrial park (which is included in LDFA CIP).		\$118,300					\$118,300		\$118,300
TOTAL							\$2,161,700	\$898,300	\$0	\$1,142,100	\$3,550,600	\$0	\$7,752,700	\$0	\$7,752,700
295	Airport	Pavement Marking and Crack Sealing	1	10	General Fund 5%, FAA Allocation 90%, State 5%	Replacement of pavement markings and crack sealing as necessary. Participation in the MDOT crack sealing program to prolong the life of the airport runway and taxiways.	\$4,350			\$60,000			\$2,600	\$61,750	\$64,350
295	Airport	North Perimeter Fence	2	20	General Fund 5%, FAA Allocation 90%, State 5%	Design and installation of a fence on the north perimeter of the airport property for safety reasons (wildlife and proximity to new Emerald Hills Development.			\$21,500	\$350,000			\$19,000	\$352,500	\$371,500
295	Airport	North Apron and West Parallel Taxiway Rehabilitation	1	15	General Fund 5%, FAA Allocation 90%, State 5%	Engineering and Construction of North Apron and West Parallel Taxiway.	\$790,000						\$39,500	\$750,500	\$790,000
295	Airport	Airport Master Plan (ALP Update)	2	20	General Fund 5%, FAA Allocation 90%, State 5%	Update of the Airport Master Layout Plan which is used as a guide for future development on the airport grounds. Funding is \$225,000 Federal, \$12,500 State, and \$12,500 City.		\$250,000					\$12,500	\$237,500	\$250,000

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295	Airport	Construction Hangar Taxiway	3	20	General Fund 5%, FAA Allocation 90%, State 5%	Construct a new hangar taxiway to provide access to new T-hangar buildings east of the current buildings. New hangars would be a partnership with a third party. Project would only move forward if hangars were constructed.	\$25,000	\$225,000					\$12,500	\$237,500	\$250,000
295	Airport	Main Hangar Improvements	1	25	General Fund 0%, FAA Allocation 95%, State 5%	The roof over the main hangar and the space leased by Griswold Aviation is nearing the end of life and needs to be replaced. The City would need to fund \$13,000 (2023 \$1250 and 2024 \$11,750) of the improvements and the Feds/State \$247,000 (2023 \$23,750 and 2024 \$223,250).	\$25,000	\$235,000					\$15,000	\$245,000	\$260,000
295	Airport	Land Acquisition	3	50	General Fund/LDFA	Purchase of 66.34 acres from the Udell Trust for airport and Industrial Park expansion. Purchase would have to be funded by City/LDFA and reimbursement for portion used by airport can be pursued using our annual allocation.		TBD	TBD						\$0
TOTAL							\$844,350	\$710,000	\$21,500	\$410,000	\$0	\$0	\$101,100	\$1,884,750	\$1,985,850
570	FiberNet	Vehicle	1	15	FiberNet Fund	Service Van	\$115,000						\$115,000		\$115,000
570	FiberNet	Vehicle	3	15	FiberNet Fund	Bucket Truck			\$125,000				\$125,000		\$125,000
570	FiberNet	Vehicle	3	15	FiberNet Fund	Bucket Truck					\$125,000		\$125,000		\$125,000
570	FiberNet	Network	1	10	FiberNet Fund	Equipment Network Upgrades	\$150,000	\$150,000	\$150,000				\$450,000		\$450,000
582	Electric	Network	4	10	FiberNet Fund	Expansion of Network				\$150,000	\$150,000	\$150,000	\$450,000		\$450,000
TOTAL							\$265,000	\$150,000	\$275,000	\$150,000	\$275,000	\$150,000	\$1,265,000	\$0	\$1,265,000
582	Electric	Replace Tie 1 and 2 underground cable	4	40 years	Electric Fund	A portion of the two main express feeder cables from Pearl St. Substation to the Powerhouse are underground and in a duct system. They have been in service for 35 years and have met their life expectancy. The feeder cables are the main source of power to the City's electric load and are the connection to the grid for the City's internal generation. Because they are a critical component of the electric system the cables should be modernized.						\$2,500,000	\$2,500,000		\$2,500,000
582	Electric	Replace Windows	3	50	Electric Fund	Existing Powerhouse windows are the original single pane steel framed and not energy efficient. Many of the window sills and frames are deteriorated to the point that water is coming in and further damaging the building. Architect plans will be done in 2024/2025 with replacments done in stages starting in 2025.	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000		\$300,000
582	Electric	Pearl St. Substation 7.2/12.5 KV Upgrade	1	40	Electric Fund - Revenue Bond	Modernize obsolete 7.2/12.5 KV cubicle breaker and bus systems with open-air system to improve operations and increase safety.	\$1,050,000						\$1,050,000		\$1,050,000
582	Electric	Pole Replacement and Line Reconstruction	2	40	Electric Fund	Wooden poles have an estimated service life of 33-40 years. To maintain safe, reliable electric service, replacement of old and unsafe poles must be performed on an annual basis.	\$75,000	\$77,250	\$79,568	\$81,955	\$84,413	\$86,946	\$485,131		\$485,131
582	Electric	AMI Project	4	20	Electric Fund - Bond	The Automated Metering Infrastructure (AMI) Project consists of hardware, software, communications and metering that will allow electric meters to be read remotely, in the same manner that water meters are now read. The system is designed to reduce operating expenses and provide additional services to customers.						\$1,000,000	\$1,000,000		\$1,000,000
582	Electric	Underground Cable Replacement	2	40	Electric Fund	Replace 40 year old underground electric system in the Waldon Pond Apartment Complex, Homer Road, Circle/Rose/Lowe Subdivision & Polo Club Apartments, Hospital circiut.	\$530,450	\$546,364	\$562,754	\$579,637	\$597,026	\$614,937	\$3,431,168		\$3,431,168

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582	Electric	Additional Local Generating Resources	3	50	Bond	The Power Plant's primary functions include emergency backup power in the event of a transmission system or substation failure, as well as helping meet Midcontinent Independent System Operator (MISO) capacity requirements that are based on the City's peak electric demand. The City's average demand is approximately 20 MW, and 2022 peak demand exceeded 29 MW. Additional generation to continue to help meet the City's MISO capacity obligations while also providing additional emergency backup service.						\$3,600,000	\$3,600,000		\$3,600,000
582	Electric	Distribution Tranformer Replacements	3	40	Electric Fund	The estimated service life of electric distribution system transformers is 25-40 years. The City has numerous electric distribution system transformers that are approaching or exceed 40 years of service. Some are live-front transformers with exposed cable and terminals, which are dangerous to staff and the public. In addition to new growth and voltage conversion, proactively replacing old transformers rather than running to failure is a goal of the department.	\$210,000	\$220,500	\$231,525	\$243,101	\$255,256	\$268,019	\$1,428,402		\$1,428,402
582	Electric	Rewind Hydroelectric Generating Units #1 and #3	1	50	Electric Fund	Hydroelectric Generating Unit #3 was installed in 1919. Unit #1 was installed in 1928. Neither unit appears to have been rewound since they were installed. Unit #1 generator windings were tested and inspected earlier this year. Visual inspection shows insulating material flaking off of the generator windings. Based on megger tests, the windings insulation appears to be failing. The City received two 2023 quotes for rewinding Hydroelectric Unit #1 generator at a cost of approximately \$250,000. Rewinding the generator will improve its reliability and also result in increased capacity, and energy and Renewable Energy Credits/Certificates (RECs) production. Unit #1 generator rewind is scheduled for FY2025, followed by Unit #3 rewind in FY2026.		\$250,000					\$250,000		\$250,000
582	Electric	Circuit Upgrade / Voltage Upgrade	2	50	Electric Fund	The municipal electric distribution system currently has two operating voltages, 4,160 volts and 12,470 volts. Circuits on each system cannot be directly tied together for maintenance and reliability purposes, limiting operational flexibility and reliability. The 4,160-volt system has greater resistance losses and less power-carrying capability than if its circuits were operated at 12,470 volts. Staff estimates approximately one-half of the electric distribution system operates at 4,160 volts. These 4,160-volt circuits should be upgraded to 12,470-volt operation as time and funds allow.	\$412,000	\$424,360	\$437,091	\$450,204	\$463,710	\$477,621	\$2,664,985		\$2,664,985
582	Electric	Vehicle and Equipment Replacement	2	15	Electric Fund	Electric Department vehicles are no longer in motorpool; therefore, their replacment needs to be planned into Capital Outlay. Each year, vehicles will be identified for replacement. 2025:Truck 301, car 126 2026:Truck 114, dump truck #310 2027: wire trailer, pole trailer 2028:Light tower, 2029:Digger #300 2030: car #125	\$325,000	\$130,000	\$60,000	\$25,000	\$300,000	\$35,000	\$875,000		\$875,000
TOTAL							\$2,652,450	\$1,698,474	\$1,420,938	\$1,429,896	\$1,750,405	\$8,632,523	\$17,584,685	\$0	\$17,584,685
590	Wastewater	Facility	2	50	Wastewater Fund	Garage Building A new 4-bay garage building on the WWTP premises for storage of equipment owned by the Wastewater Department. The current buildings that make up the Wastewater Plant are inadequate to store all the mobile equipment assigned to the Wastewater Department.		\$500,000					\$500,000		\$500,000
590	Wastewater	Planning	2	4	Wastewater Fund	Utility Rate Study The last rate study completed in 2023 will require an update leading into the 2026 fiscal year. City Staff will be involved with the process but a consultant with appropriate experience will be hire to perform the evaluation and provide rate recommendations.			\$35,000				\$35,000		\$35,000

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590	Wastewater	Facility	2	25	Wastewater Fund	Laboratory Remodel Full remodel of outdated laboratory built in 1975, including cabinets, counter tops, fixtures, flooring, lighting, and lab safety equipment. We plan on retaining much of the existing lab equipment as that has been updated regularly.			\$250,000				\$250,000		\$250,000
590	Wastewater	Vehicle	2	15	Wastewater Fund	Wastewater Truck Wastewater staff currently have two assigned vehicles. There are times when department staff utilize their personal vehicles to go to meetings or conduct field work, especially when the Department Superintendent is utilizing a vehicle.			\$50,000				\$50,000		\$50,000
590	Wastewater	Treatment	2	5	Wastewater Fund	Replace Muffin Monster Cutters Replace the cutter cartridge in the in-line Muffin Monsters as recommended by the manufacture.			\$30,000				\$30,000		\$30,000
590	Wastewater	Treatment	1	15	MAJOR Campus Developer	Aeration Blower Replacement The current aeration blowers were installed in 1999. Since that time our aeration needs have changed and these blowers provide more air than necessary. Technology has advanced to a level that we can meet today's needs and retain the ability to meet future needs by replacing our current centrifugal blower with one that may be controlled by VFD. The current blowers cannot by controlled by a VFD and must run and full speed.	\$700,000							\$700,000	\$700,000
590	Wastewater	Treatment	1	20	MAJOR Campus Developer	Headworks & Equalization Basin Improvements Headworks improvements including grit removal and fine screening will extend the life of the downstream equipment.	\$20,000,000							\$20,000,000	\$20,000,000
590	Wastewater	Planning	2	15	Wastewater Fund	Wastewater Collection Plan The wastewater utility needs to complete a Collection Plan. The plan will include analysis of lift stations, expansion areas, capacity, and future flows.			\$150,000				\$150,000		\$150,000
590	Wastewater	Planning	2	15	Wastewater Fund	Wastewater Facilities Plan The wastewater utility needs to complete a Facilities Plan. The plan will include analysis of treatment systems, lift stations, capacity, future flows, land planning, and emerging technology.		\$250,000					\$250,000		\$250,000
590	Wastewater	Collection System	1	30	Wastewater Fund	Sewer Lining Project will line sewers which have experienced failure and root penetration.	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000		\$1,200,000
590	Wastewater	Treatment	2	20	Wastewater Fund	New Sludge Thickening/De-watering Process The current equipment (2000) is beyond its estimated useful life. With a new system, Class A biosolids may be achieved. Class A biosolids may offer the Departmentthe ability to recover some costs of operation.				\$500,000			\$500,000		\$500,000
590	Wastewater	Engineering - Service Area Planning				Conceptual Service Area Expansion With an influx of infrastructure built in 2023 and 2024, the Department has several request for water service or is aware of multiple future residential development areas. A conceptual plan on how we serve these areas with water is needed.	\$75,000						\$75,000		\$75,000
590	Wastewater	Engineering - System Collection Model		25	Wastewater Fund	Sanitary Sewer Collection System Model The utility needs a flow model to better assess current trends and needs in the system. Furture development will be dependent on the sanitary sewer collection system so accuracy is its operation is paramount.	\$200,000	\$100,000					\$300,000		\$300,000
TOTAL							\$21,175,000	\$1,050,000	\$715,000	\$700,000	\$200,000	\$200,000	\$3,340,000	\$20,700,000	\$24,040,000
591	Water	Engineering - Risk and Resiliency & ERP		5	Water Fund	Risk and Resiliency Assessment Emergency Response Plan Both of these plans are regulatory requirements. They provide an opportunity for the Water Department to analyze their operations and ensure that a current and effective emergency response plan is created.	\$ 25,000.00						\$25,000		\$25,000

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591	Water	Engineering - Water Reliability Study		5		Update Water Reliability Study The first study was complete in 2020 when the regulation requiring it was created. An update to the plan is required every 5 years.	\$ 35,000.00						\$35,000		\$35,000
591	Water	Engineering - Service Area Planning		20		Conceptual Service Area Expansion With an influx of infrastructure built in 2023 and 2024, the Department has several request for water service or is aware of multiple future residential development areas. A conceptual plan on how we serve these areas with water is needed.	\$ 25,000.00						\$25,000		\$25,000
591	Water	Watermain Replacement	2	100	Water Fund	South Marshall Street Michigan to Spruce Street (2b)Replace undersized 6" cast iron water main on S. Marshall from Michigan to Spruce St. This main was installed in 1958 and will be past it's useful life. Engineering Design FY26.	\$46,000	\$414,000					\$460,000		\$460,000
591	Water	Watermain Lining				South Marshall Street Clinton to Kalamazoo River Bridge		\$250,000					\$250,000		\$250,000
591	Water	Watermain Replacement	2	100	Water Fund	South Marshall Street Spruce to Clinton (2A)Replace 4" main on S. Marshall from Spruce to Clinton. This main is undersized and past its useful life. Engineering Design FY26	\$53,500	\$481,500					\$535,000		\$535,000
591	Water	Watermain Lining	2	50	Water Fund	S Kalamazoo Michigan Ave to Railroad Tracks Line water main from Brooks Fountain south to Railroad tracks. Replacement of valves, hydrants and services through the entire area.				\$550,000			\$550,000		\$550,000
591	Water	Watermain Replacement	2	100	Water Fund	Hanover Street Marshall to Kalamazoo Replace/line aging 6" water main on Hanover from S. Marshall to S. Kalamazoo. This main is past it's useful life and is known to be in poor condition. Includes a significant number of lead service lines (possibly).				\$2,000,000			\$2,000,000		\$2,000,000
591	Water	Watermain Replacement	2	100	Water Fund	High Street Michigan to Forest Street (4) Replace 10" water main on High St. from Michigan Ave. to Forest St. Also replace all lead services, hydrants, valves, and connections. The size of the water main and amount of flow is causing water quality issues.					\$681,000		\$681,000		\$681,000
591	Water	Watermain Replacement	2	100	Water Fund	Fountain Street Hanover to Arms Street Line 6" cast iron pipe			\$675,000				\$675,000		\$675,000
591	Water	Water Storage	1	25	Water Fund	500,000 Gallong Tower; 2019 Maintenance Inspection identified several items that needed to be addressed. 2024 Inspection will occur in Q1 of 25. Definite rehab list will come out of that inspection for work in FY26.	\$40,000.00						\$40,000		\$40,000
591	Water	Water Storage	1	15	Water Fund	200,000 Gallon Tower; 2019 Water Tower inspection identified that the water tower would need an exterior overcoat in approximately 5-6 years.	\$150,000.00						\$150,000		\$150,000
591	Water	Watermain Replacement	2	100	Water Fund	North Gordon Street Mansion to Forest 6" cast iron, 1950s Undersized, pipe age lead service line replacements					\$568,000		\$568,000		\$568,000
591	Water	Water Treatment Plant	1	60	Water Fund Bond	Build new iron removal plant. Existing plant has reached the end of its useful life.						\$5,000,000	\$5,000,000		\$5,000,000
591	Water	Watermain Replacement	1	100	Water Fund	East Michigan Ave (2D) Replace 6" water main on E. Michigan with 8". This is the only section of Michigan Ave that has not been replaced. This replaceent would complete the Michigan Ave loop through the City. The existing water main was installed in 1950, and is past its useful life.			\$358,000				\$358,000		\$358,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
591	Water	Watermain Replacement	1	100	Water Fund	Rose St & Oak St 6" cast iron, 1950s Undersized, Pipe Age Pair with Street Millage Work						\$479,000	\$479,000		\$479,000
591	Water	Watermain Replacement	2	100	Water Fund	Waldon Ponds Apartments Line watermain through Walden Pond Apartments from Verona to Arms. This section of water main is known to have poor water quality and is aging past it's useful life.			\$700,500				\$700,500		\$700,500
591	Water	Water Withdrawal	1	N/A	Water Fund	Expand Source Water Capacity The 2020 Water Reliability Study identified a furture shortfall of permitted groundwater withdrawal for the utility's 20-year outlook. Work on expanding this water withdrawal capacity is necessary for the future of the City's water supply.	\$75,000						\$75,000		\$75,000
591	Water	Watermain Replacement	1	100	Water Fund	Sibley Lane Okeefe to Forest 6" Cast Iron, 1950s Undersized, Pipe Age						\$405,000	\$405,000		\$405,000
591	Water	Watermain Replacement			Water Fund	East Green Street Marshall Ave - WTP 8" Cast Iron, 1950s Undersized, pipe age				\$571,000			\$571,000		\$571,000
591	Water	Watermain Replacement			Water Fund	Forest St Allen to Sibley 6" & 8" Cast Iron, 1960s Pipe age, Frequent Breaks						\$237,000	\$237,000		\$237,000
591	Water	Watermain Replacement	1	100	Water Fund	Mulberry Prospect to Hanover 6" Cast Iron, 1960s Undersized, Pipe Age, Break History Lead Service Line Replacements						\$433,000	\$433,000		\$433,000
TOTAL							\$449,500	\$1,145,500	\$1,733,500	\$3,121,000	\$1,249,000	\$6,554,000	\$14,252,500	\$0	\$14,252,500
661	Motor Pool	Fleet Management Software Implementation	1	15	Motor Pool	Fleet Maintenance Software The need for fleet maintenance software accessible to all staff is growing. The reliance on our fleet to perform services to the level of service expected continues to expand. The complexity and cost of vehicle repairs continues to increase. For these reasons, a fleet maintenance and tracking software is needed.	\$25,000	\$30,000	\$30,000				\$85,000		\$85,000
661	Motor Pool	Annual Vehicle Replacement	1	Variable	Motor Pool	City vehicles and equipment are critical in the level of service staff provide residents. Vehicles are schedule for replacement at the end of their useful life. Staying on schedule with replacements minimized unplanned downtime and impacts to resident's level of service. 2026; 7 units 2027; 6 units 2028; 4 units 2029; 6 units 2030; 2 units 2031; 5 units	\$1,500,000	\$450,000	\$250,000	\$300,000	\$150,000	\$375,000	\$3,025,000		\$3,025,000
TOTAL							\$1,500,000	\$450,000					\$3,025,000		\$3,025,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2025-2026 Expenditure	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
711	Cemetery	Cemetery Road Paving Project	2	20	Cemetery Trust Fund	Finishing the drives in the cemetery will provide a clean and solid surface during inclement weather for those visiting their loved ones during a funeral service. 1,400 feet.	\$18,000			\$25,000	\$25,000		\$68,000		\$68,000
711	Cemetery	Cemetery Water Line Replacement		100		The water lines throughout the have failed at various times over the last 3 years. The complete replacement of the waterlines and upgrade to current standards is necessary for the future operation and maintenance of the cemetery.		\$30,000	\$30,000	\$30,000			\$90,000		\$90,000
711	Cemetery	Cemetery Expansion to Meet Future Demand	2	150	Cemetery Trust Fund	Cemetery has two sections left holding 500 spaces for purchase. The number available will shrink exponentially as families begin having trouble finding blocks of spaces available for family plots. This will drive many to seek alternate locations. \$35,000 Design - \$100,000 Construction. Columbarium - \$75,000.			\$35,000	\$100,000	\$75,000		\$210,000		\$210,000
TOTAL							\$18,000	\$30,000	\$65,000	\$155,000	\$100,000	\$0	\$368,000	\$0	\$368,000
GRAND TOTAL							\$33,160,300	\$11,015,874	\$9,255,938	\$13,447,796	\$10,476,005	\$29,647,923	\$74,698,185	\$32,843,150	\$107,541,335
GENERAL FUND TOTALS							\$1,150,000	\$1,460,000	\$2,605,000	\$1,805,000	\$2,125,000	\$6,435,900	\$6,460,000	\$9,120,900	\$15,580,900

ITEM: 8.A

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Michelle Eubank, City Clerk
DATE: December 16, 2024
SUBJECT: OATH OF OFFICE - DEPUTY CLERK

Brandie Cary started as the Deputy Clerk with the City of Marshall on December 2, 2024. She comes to us with years of experience in both customer service and as an election clerk. We look forward to the great things she will contribute to the City in the coming years.

BUDGET IMPACT:

RECOMMENDATION:

ITEM: 8.B

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
William Dopp, Finance Director/ City Treasurer
DATE: December 16, 2024
SUBJECT: **FY2024 ANNUAL FINANCIAL AUDIT**

As required by the Marshall City Charter, Section 9.10, an independent auditor shall be made of all accounts of the city government at least annually. The audit shall be made by accountants experienced in municipal accounting and qualified pursuant to state law.

On Monday night, Mr. Dane Porter of Maner Costerisan will provide an overview of the FY 2024 Annual Financial Audit.

BUDGET IMPACT:

The cost of the annual audit is approximately \$35,000. This cost is spread out over multiple funds, and is included in the annual budget.

RECOMMENDATION:

Approve the receipt of the FY2024 Annual Financial Audit and place it on file in the office of the City Clerk.

**CITY OF MARSHALL
CALHOUN COUNTY, MICHIGAN**

**REPORT ON FINANCIAL STATEMENTS
(with required and additional
supplementary information)**

YEAR ENDED JUNE 30, 2024



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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Marshall, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marshall, Michigan (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and historical pension and other post-employment benefits supplementary information, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and transit schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and transit schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Nonurban Regular Service Nonfinancial Report, as identified in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Manes Costerian PC

November 13, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Marshall, Michigan (the "City" or "government"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the basic financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$49.1 million (*net position*).
- The City had total revenue of \$42.618 million and total expenses of \$34.59 million resulting in an increase in total net position by \$8.02 million.
- As of the close of the 2024 fiscal year, the City's *governmental funds* reported combined ending fund balances of \$8.83 million, an increase of \$328 thousand in comparison of the prior year. Approximately 26% of the combined fund balances, or \$2.25 million was available for spending at the government's discretion (*"unassigned fund balance"*).
- The General Fund fund balance was \$3.91 million, or 43% of the total General Fund budgetary revenues and other financing sources. Of the total \$3.91 million fund balance, \$1.47 million was nonspendable, leaving \$2.44 million, or 27% of budgetary revenues and other financing sources. The unassigned fund balance for the General Fund was \$2.25 million, or 25% of total General Fund revenues and other financing sources.

Overview and Analysis of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Marshall's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these items reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation and sick leave).

MANAGEMENT'S DISCUSSION AND ANALYSIS

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, community development, and recreation and culture. The business-type activities of the City include electric, wastewater, water, public transit, public housing, fiber to the premise, and solid waste disposal.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also legally separate entities for which the City is financially accountable. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself. The Building Authority, although also legally separate, functions for all practical purposes as a department of the City, and therefore has been included as an integral part of the primary government.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the City's General Fund and Municipal Streets Fund, which are considered to be major funds of the City. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements have been provided herein for the General Fund and major special revenue fund to demonstrate compliance with those budgets.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds

The City maintains two different types of proprietary funds, *enterprise funds* and *internal service funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for the electric, wastewater, water, Dial-A-Ride, public housing (Marshall House), solid waste disposal, and fiber to the premise funds. *Internal service funds* are an accounting device used to accumulate and allocate cost internally among the City's various functions. The City uses an internal service funds to account for its motor pool, employee safety services, and data processing/computer technology. These services predominantly benefit governmental rather than business-type functions, therefore, they have been allocated to *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric, wastewater, water, and FiberNet, which are considered to be major funds of the City. The nonmajor enterprise funds and internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements include the *statement of cash flows*. The *statement of cash flows* allows financial statement users to assess the proprietary funds' adequacy or ability to generate sufficient cash flows to meet its obligations in a timely manner. The statement is classified into four categories: 1) cash flows from operating activities, 2) cash flows from non-capital financing activities, 3) cash flows from capital and related financing activities, and 4) cash flows from investing activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This is limited to schedules concerning the City's progress in funding its obligation to provide pension and other post-employment benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor enterprise funds, as well as Dial-A-Ride transit schedules, are presented immediately following the required supplementary information.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Marshall, assets exceeded liabilities by \$49,103,755 at the close of the most recent fiscal year. The following chart illustrates the composition of net position:

	Governmental Activities		Business-type Activities		Total	
	2023	2024	2023	2024	2023	2024
ASSETS						
Current and other assets	\$ 10,595,255	\$ 11,329,269	\$ 17,086,931	\$ 19,178,637	\$ 27,682,186	\$ 30,507,906
Capital assets, net	31,875,372	33,599,245	30,236,739	32,002,812	62,112,111	65,602,057
TOTAL ASSETS	42,470,627	44,928,514	47,323,670	51,181,449	89,794,297	96,109,963
DEFERRED OUTFLOWS OF RESOURCES	213,463	1,412,656	1,392,120	978,566	1,605,583	2,391,222
LIABILITIES						
Current liabilities	2,141,962	2,269,815	3,186,043	3,540,752	5,328,005	5,810,567
Noncurrent liabilities	22,762,661	20,476,211	24,024,600	22,755,861	46,787,261	43,232,072
TOTAL LIABILITIES	24,904,623	22,746,026	27,210,643	26,296,613	52,115,266	49,042,639
DEFERRED INFLOWS OF RESOURCES	114,521	354,791	-	-	114,521	354,791
NET POSITION						
Investment in capital assets	24,444,135	25,401,244	15,645,937	18,291,453	40,090,072	43,692,697
Restricted	4,683,257	4,296,374	972,012	988,578	5,655,269	5,284,952
Unrestricted	(9,552,446)	(6,457,265)	4,887,198	6,583,371	(4,665,248)	126,106
TOTAL NET POSITION	\$ 19,574,946	\$ 23,240,353	\$ 21,505,147	\$ 25,863,402	\$ 41,080,093	\$ 49,103,755

A significant portion of the City's net position, \$43,692,697, reflects its investment in capital assets (e.g., land, land improvements, buildings, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$5,284,952, represents resources that are subject to external restrictions on how they may be used. Restricted net position includes amounts set aside for endowments, debt service, debt-financed projects, and externally mandated commitments. The remaining balance of *unrestricted net position*, the amount that may be used to meet the government's ongoing obligations to citizens and creditors, is \$126,106, representing the amount of resources that the City could utilize to promptly satisfy all accrued future liabilities.

Generally accepted accounting principles (GAAP) require that the City show our liability for pension benefits promised in the future as a liability on our entity-wide financial statements. An actuarial valuation as of December 31, 2023, provided a total pension liability of \$42,347,724. The City had plan fiduciary net position of \$24,111,408 as of plan year-end, with a net pension liability of \$18,236,316. The net pension liability was allocated to the Governmental Activities and Business-type Activities.

GAAP also require that the City show our liability for retiree health care and death benefits or other post-employment benefits (OPEB) promised in the future as a liability on our entity-wide financial statements. An actuarial valuation as of June 30, 2024 provided a total OPEB liability of \$5,626,407. The City's plan fiduciary net position was \$2,361,359. The resulting net OPEB liability of \$3,265,048 was allocated to the Governmental Activities and Business-type Activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The government's total net position increased by \$8.02 million or 19.53%. This net increase was a combination of a \$3.67 million increase in governmental activities net position and a \$4.36 million increase in business-type activities net position.

City of Marshall's Changes in Net Position For the Year Ended June 30, 2023 and June 30, 2024

	Governmental Activities		Business-type Activities		Total	
	2023	2024	2023	2024	2023	2024
REVENUES						
Program revenue						
Charges for services	\$ 1,802,749	\$ 3,104,319	\$ 25,328,307	\$ 24,397,696	\$ 27,131,056	\$ 27,502,015
Operating grants and contributions	3,722,130	4,229,039	947,312	933,417	4,669,442	5,162,456
Capital grants and contributions	118,439	697,192	-	277,123	118,439	974,315
General revenue						
Property taxes	4,926,077	5,307,670	209,600	241,057	5,135,677	5,548,727
State shared revenues - unrestricted	879,307	871,264	-	-	879,307	871,264
Investment earnings	313,641	508,006	244,074	419,417	557,715	927,423
Gain on disposal of capital assets	28,674	43,647	-	-	28,674	43,647
Other	800,753	1,173,419	273,332	415,355	1,074,085	1,588,774
TOTAL REVENUES	12,591,770	15,934,556	27,002,625	26,684,065	39,594,395	42,618,621
EXPENSES						
General government	2,906,019	2,658,399	-	-	2,906,019	2,658,399
Public safety	5,126,545	5,664,394	-	-	5,126,545	5,664,394
Public works	2,717,863	2,754,017	-	-	2,717,863	2,754,017
Community development	1,810,453	468,410	-	-	1,810,453	468,410
Recreation and culture	453,824	510,964	-	-	453,824	510,964
Interest on long-term debt	237,262	212,965	-	-	237,262	212,965
Electric	-	-	15,163,352	15,279,304	15,163,352	15,279,304
Wastewater	-	-	1,842,746	1,806,452	1,842,746	1,806,452
Water	-	-	2,034,864	2,304,539	2,034,864	2,304,539
DART	-	-	424,464	459,687	424,464	459,687
Marshall house	-	-	805,670	954,453	805,670	954,453
Solid waste	-	-	420,951	377,469	420,951	377,469
FiberNet	-	-	964,307	1,143,906	964,307	1,143,906
TOTAL EXPENSES	13,251,966	12,269,149	21,656,354	22,325,810	34,908,320	34,594,959
Change in net position before transfers	(660,196)	3,665,407	5,346,271	4,358,255	4,686,075	8,023,662
Transfers (out) in	6,429	-	(6,429)	-	-	-
Change in net position	(653,767)	3,665,407	5,339,842	4,358,255	4,686,075	8,023,662
Net position - beginning of year	20,228,713	19,574,946	16,165,305	21,505,147	36,394,018	41,080,093
Net position - end of year	<u>\$ 19,574,946</u>	<u>\$ 23,240,353</u>	<u>\$ 21,505,147</u>	<u>\$ 25,863,402</u>	<u>\$ 41,080,093</u>	<u>\$ 49,103,755</u>

Governmental Activities

Governmental activities increased the City's net position \$3.67 million in 2024 as compared to a net decrease of \$0.65 million in 2023. Governmental revenues increased by \$3.34 million or 26.5% due primarily to other revenue related to reimbursements received related to the Blue Oval battery plant. There was a decrease of total governmental expenses as compared to 2023 of 7.41%, due primarily to community development projects.

Business-type Activities

Business-type activities increased the City's net position by \$4.36 million as compared to a prior year increase of \$5.34 million. The net decrease is primarily related to overall increases in expenses due to higher inflation and higher operating costs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available at the end of the fiscal year.

As of the close of the current fiscal year, the City's *governmental funds* reported combined ending fund balances of \$8,825,605, an increase of \$328,279 in comparison of the prior year. This is primarily due to decreases in expenditures for public safety. Approximately 26% of the combined fund balances, or \$2,251,987 was available for spending at the government's discretion ("*unassigned fund balance*").

The remainder of fund balance is *nonspendable, restricted, committed, or assigned* to indicate that it is not available for new spending because it has already been committed 1) for encumbrances, inventories, and prepaid expenditures, 2) for advances to other funds and component units, 3) to generate income to pay for the municipal cemetery and future recreation programs, and 4) designated for use for next year's expenditures.

General Fund

The General Fund fund balance was \$3,908,533, or 43% of the total General Fund revenues. Of the total, \$3.91 million fund balance, \$1.66 million was nonspendable or committed, leaving \$2.25 million of unassigned fund balance, or 25% of revenues.

During the year the City amended the General Fund's budgeted revenues and other financing sources to reflect an increase of \$374,959, primarily related to intergovernmental revenues and other revenues. Actual revenues and other financing sources were \$493,318 more than the amended budget. The City also amended the General Fund's budgeted expenditures and other financing uses to reflect an increase of \$885,612, primarily related to general government and public safety. The savings in General Fund operating expenditures of \$233k was due primarily to tightened budgetary control. Revenues exceeded expenditures by \$733,398. The General Fund fund balance increased by a total of \$289k, which is \$728k higher than the amended budget.

Municipal Streets Fund

The Municipal Streets Fund ended the year with a fund balance \$181,201, a decrease of \$1,439,164 due to planned improvements. The fund balance of the Municipal Streets Fund is restricted for streets.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government wide financial statements, but in more detail.

Electric Fund

The Electric Fund had an unrestricted net position of \$4,633,742 with a total net position of \$12,045,003. The fund had an increase in net position of \$3,038,147.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Wastewater Fund

The Wastewater Fund had an unrestricted net position of \$1,172,363 with a total net position of \$4,264,714. The fund had an increase in net position of \$401,248.

Water Fund

The Water Fund had an unrestricted net position of \$932,670 with a total net position of \$5,553,613. The fund had a decrease in net position of \$48,592.

FiberNet Fund

The FiberNet fund had a deficit unrestricted net position of \$(2,865,626) with a total deficit net position of \$(109,755). The fund had an increase in net position of \$278,622.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2024, totaled \$65.60 million (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, vehicles, machinery and equipment, and infrastructure. Construction in progress includes capital outlay expenditures for projects that are not completed at June 30, 2024 and the asset has not yet been placed into service.

	Governmental Activities		Business-type Activities		Total	
	2023	2024	2023	2024	2023	2024
Land	\$ 1,759,160	\$ 1,759,160	\$ 377,033	\$ 377,033	\$ 2,136,193	\$ 2,136,193
Building and improvements	14,808,144	14,252,663	1,455,637	1,314,019	16,263,781	15,566,682
Land improvements	148,058	132,706	487,256	457,362	635,314	590,068
Machinery and equipment	946,045	952,827	3,697,604	3,613,615	4,643,649	4,566,442
Vehicles	2,150,847	2,244,404	135,868	555,999	2,286,715	2,800,403
Infrastructure	10,665,745	11,683,642	22,933,476	23,061,746	33,599,221	34,745,388
Construction in progress	1,397,373	2,573,843	1,149,865	2,623,038	2,547,238	5,196,881
Total	<u>\$ 31,875,372</u>	<u>\$ 33,599,245</u>	<u>\$ 30,236,739</u>	<u>\$ 32,002,812</u>	<u>\$ 62,112,111</u>	<u>\$ 65,602,057</u>

Additional information on the City's capital assets can be found in note 6 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term Debt

At the end of the current fiscal year, the City had total bonded debt outstanding of \$21,390,000.

The City's balance of long-term obligations decreased by \$1.66 million during the current fiscal year. The City made scheduled bond principal payments totaling \$1.57 million.

	Governmental Activities		Business-type Activities		Total	
	2023	2024	2023	2024	2023	2024
General obligation bonds	\$ 8,640,000	\$ 7,935,000	\$ 8,220,000	\$ 7,550,000	\$ 16,860,000	\$ 15,485,000
Revenue Bonds	-	-	6,100,000	5,905,000	6,100,000	5,905,000
Total bonded debt	<u>\$ 8,640,000</u>	<u>\$ 7,935,000</u>	<u>\$ 14,320,000</u>	<u>\$ 13,455,000</u>	<u>\$ 22,960,000</u>	<u>\$ 21,390,000</u>

The following table depicts the City's credit rating for the various outstanding debt by Standard & Poor's:

	Standard & Poor's
General obligation limited tax bonds	AA-
General obligation unlimited tax bonds	AA-
Revenue bonds	AA

State statutes limit the amount of general obligation debt a governmental entity may issue up to 10 percent of its total state equalized valuation. The current debt limitation for the City is \$34,802,694 which is greater than the amount of issued general obligation debt as of year-end.

Additional information on the City's long-term debt can be found in Note 7.

Economic Factors and Next Year's Budgets and Rates

In FY2025, the City plans to use current revenues to provide essential services and to maintain the City's financial reserves at levels in line with financial policies. The City had professional rate studies completed for all of its utilities in FY24. Starting with FY2025, as part of the budgeting process, those studies will guide multi-year rate setting practices to assure prices remain competitive while continuing to cover the costs associated with maintaining sustainable operations..

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 323 West Michigan Avenue, Marshall, Michigan 49068-1578.

BASIC FINANCIAL STATEMENTS

CITY OF MARSHALL
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government			
	Governmental	Business-type	Total	Component
	Activities	Activities		Units
ASSETS				
Current assets				
Cash and investments	\$ 7,703,109	\$ 12,805,578	\$ 20,508,687	\$ 1,295,089
Receivables				
Accounts, net	910,471	1,230,932	2,141,403	10,392
Interest	155,552	90,442	245,994	145,000
Leases	354,791	-	354,791	-
Special assessments	-	26,893	26,893	-
Due from other governmental units	647,915	15,332	663,247	109,000
Inventories	61,097	1,211,800	1,272,897	-
Prepays	111,934	26,016	137,950	500
Total current assets	9,944,869	15,406,993	25,351,862	1,559,981
Noncurrent assets				
Cash - restricted	-	988,578	988,578	-
Internal balances	1,000,000	(1,000,000)	-	-
Advances to primary government	-	-	-	1,000,000
Advances to component unit	384,400	-	384,400	-
Investment in MSCPA	-	3,783,066	3,783,066	-
Capital assets not being depreciated/amortized	4,333,003	3,000,071	7,333,074	498,911
Capital assets, net of accumulated depreciation/amortization	29,266,242	29,002,741	58,268,983	7,966,609
Total noncurrent assets	34,983,645	35,774,456	70,758,101	9,465,520
TOTAL ASSETS	44,928,514	51,181,449	96,109,963	11,025,501
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on refunding	-	16,639	16,639	-
Deferred outflows of resources related to pensions	1,411,463	961,115	2,372,578	-
Deferred outflows of resources related to OPEB	1,193	812	2,005	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,412,656	978,566	2,391,222	-

See accompanying notes to financial statements.

CITY OF MARSHALL
STATEMENT OF NET POSITION (continued)
JUNE 30, 2024

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
LIABILITIES				
Current liabilities				
Accounts payable	\$ 664,429	\$ 1,942,115	\$ 2,606,544	\$ 52,600
Accrued liabilities	256,643	132,785	389,428	1,547
Due to other governmental units	109,000	-	109,000	-
Accrued interest payable	52,689	493,448	546,137	75,305
Unearned revenue	273,880	25,817	299,697	-
Current portion of compensated absences	99,939	66,179	166,118	-
Current portion of long-term debt	813,235	880,408	1,693,643	366,563
Total current liabilities	2,269,815	3,540,752	5,810,567	496,015
Noncurrent liabilities				
Advances from component unit	-	1,000,000	1,000,000	-
Advances from primary government	-	-	-	384,400
Noncurrent portion of compensated absences	299,816	198,536	498,352	-
Noncurrent portion of long-term debt	7,384,766	12,847,590	20,232,356	6,511,442
Net other post-employment benefits liability	1,942,704	1,322,344	3,265,048	-
Net pension liability	10,848,925	7,387,391	18,236,316	-
Total noncurrent liabilities	20,476,211	22,755,861	43,232,072	6,895,842
TOTAL LIABILITIES	22,746,026	26,296,613	49,042,639	7,391,857
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to leases	354,791	-	354,791	-
NET POSITION				
Net investment in capital assets	25,401,244	18,291,453	43,692,697	1,587,515
Restricted				
Nonexpendable	321,851	-	321,851	-
Expendable, restricted for:				
Debt service	225,895	988,578	1,214,473	-
Streets	2,381,830	-	2,381,830	-
Regional Law Enforcement Center	610,003	-	610,003	-
Drug law enforcement	1,950	-	1,950	-
Capital projects	50	-	50	-
Leaf, brush, and trash removal	48,451	-	48,451	-
ARPA	33,508	-	33,508	-
Building inspection	170,525	-	170,525	-
RAP Grant	160,643	-	160,643	-
Cemetery perpetual care	341,668	-	341,668	-
Unrestricted	(6,457,265)	6,583,371	126,106	2,046,129
TOTAL NET POSITION	\$ 23,240,353	\$ 25,863,402	\$ 49,103,755	\$ 3,633,644

See accompanying notes to financial statements.

**CITY OF MARSHALL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 2,658,399	\$ 172,571	\$ 2,218,621	\$ 149,258	\$ (117,949)	\$ -	\$ (117,949)	\$ -
Public safety	5,664,394	1,956,128	235,924	12,085	(3,460,257)	-	(3,460,257)	-
Public works	2,754,017	730,695	1,443,457	60,288	(519,577)	-	(519,577)	-
Community development	468,410	16,904	254,258	-	(197,248)	-	(197,248)	-
Recreation and culture	510,964	228,021	44,639	475,561	237,257	-	237,257	-
Interest on long-term debt	212,965	-	32,140	-	(180,825)	-	(180,825)	-
Total governmental activities	12,269,149	3,104,319	4,229,039	697,192	(4,238,599)	-	(4,238,599)	-
Business-type activities								
Electric	15,279,304	17,828,377	-	-	-	2,549,073	2,549,073	-
Wastewater	1,806,452	2,093,162	-	-	-	286,710	286,710	-
Water	2,304,539	2,138,849	-	-	-	(165,690)	(165,690)	-
FiberNet	1,143,906	1,398,290	-	-	-	254,384	254,384	-
Marshall House	954,453	487,836	621,627	-	-	155,010	155,010	-
DART	459,687	21,627	311,790	277,123	-	150,853	150,853	-
Solid waste	377,469	429,555	-	-	-	52,086	52,086	-
Total business-type activities	22,325,810	24,397,696	933,417	277,123	-	3,282,426	3,282,426	-
Total primary government	\$ 34,594,959	\$ 27,502,015	\$ 5,162,456	\$ 974,315	(4,238,599)	3,282,426	(956,173)	-
Component units								
Local Development Finance Authority	\$ 951,492	\$ -	\$ 186,505	\$ 188,213	-	-	-	(576,774)
Downtown Development Authority	646,535	-	116,574	-	-	-	-	(529,961)
Northeast Neighborhood Improvement Authority	73,819	-	-	-	-	-	-	(73,819)
South Neighborhood Improvement Authority	65,760	-	-	-	-	-	-	(65,760)
Total component units	\$ 1,737,606	\$ -	\$ 303,079	\$ 188,213	-	-	-	(1,246,314)
General revenues								
Property taxes					5,307,670	241,057	5,548,727	1,048,778
Unrestricted state shared revenues					871,264	-	871,264	-
Investment earnings					508,006	419,417	927,423	52,410
Gain on disposal of capital assets					43,647	205,050	248,697	-
Miscellaneous					1,173,419	210,305	1,383,724	16,986
Total general revenues					7,904,006	1,075,829	8,979,835	1,118,174
Change in net position					3,665,407	4,358,255	8,023,662	(128,140)
Net position, beginning of the year					19,574,946	21,505,147	41,080,093	3,761,784
Net position, end of the year					\$ 23,240,353	\$ 25,863,402	\$ 49,103,755	\$ 3,633,644

See accompanying notes to financial statements.

**CITY OF MARSHALL
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

	General	Municipal Streets	Nonmajor Governmental Funds	Total
ASSETS				
Cash and investments	\$ 2,270,328	\$ 189,221	\$ 4,423,691	\$ 6,883,240
Receivables				
Accounts, net	386,389	316	523,282	909,987
Interest	155,552	-	-	155,552
Leases	354,791	-	-	354,791
Due from other funds	85,096	-	-	85,096
Due from other governmental units	-	-	647,915	647,915
Advances to other funds	1,000,000	-	-	1,000,000
Advances to component unit	384,400	-	-	384,400
Inventories	25,038	-	36,058	61,096
Prepays	63,108	-	566	63,674
TOTAL ASSETS	\$ 4,724,702	\$ 189,537	\$ 5,631,512	\$ 10,545,751
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 166,979	\$ 8,336	\$ 470,401	\$ 645,716
Accrued liabilities	232,730	-	18,933	251,663
Due to other funds	-	-	85,096	85,096
Due to other governmental units	-	-	109,000	109,000
Unearned revenue	61,669	-	212,211	273,880
TOTAL LIABILITIES	461,378	8,336	895,641	1,365,355
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - leases	354,791	-	-	354,791
FUND BALANCES				
Nonspendable	1,472,546	-	358,475	1,831,021
Restricted	-	181,201	3,809,399	3,990,600
Committed	184,000	-	567,997	751,997
Unassigned	2,251,987	-	-	2,251,987
TOTAL FUND BALANCES	3,908,533	181,201	4,735,871	8,825,605
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,724,702	\$ 189,537	\$ 5,631,512	\$ 10,545,751

See accompanying notes to financial statements.

CITY OF MARSHALL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balance - Governmental Funds \$ 8,825,605

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 56,459,793	
Accumulated depreciation/amortization is	<u>(25,513,301)</u>	
Capital assets, net		30,946,492

Governmental fund report actual pension/OPEB expenditures for the fiscal year, whereas the governmental activities will recognize the net pension/OPEB liability as of the measurement date. Pension contributions subsequent to the measurement date will be deferred in the statement of net position. In addition, resources related to changes of assumptions, differences between expected and actual experience, and differences between projected and actual pension plan investment earnings will be deferred over time in the government-wide financial statements. These amounts consisted of:

Deferred outflows of resources related to pensions	1,410,325	
Deferred outflows of resources related to OPEB	<u>1,192</u>	
		1,411,517

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of certain internal service funds are included in the governmental activities in the government-wide statement of net position.

Net position of governmental activities accounted for in governmental activities internal service funds	3,451,443
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet. Long-term liabilities at year-end consist of:

Long-term obligations	(8,166,267)	
Net other post-employment benefits liability	(1,941,071)	
Net pension liability	(10,840,178)	
Accrued interest payable	(52,689)	
Compensated absences	<u>(394,499)</u>	
		<u>(21,394,704)</u>

Net Position of Governmental Activities	<u>\$ 23,240,353</u>
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**CITY OF MARSHALL
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024**

	General	Municipal Streets	Nonmajor Governmental Funds	Total
REVENUES				
Property taxes	\$ 4,603,178	\$ -	\$ 715,814	\$ 5,318,992
Licenses and permits	165,723	-	1,633,200	1,798,923
Intergovernmental	1,807,551	-	2,976,236	4,783,787
Charges for services	378,502	-	315,335	693,837
Fines and forfeits	14,320	-	-	14,320
Interest and rents	836,929	73,459	159,490	1,069,878
Other	1,337,639	154,372	641,774	2,133,785
TOTAL REVENUES	9,143,842	227,831	6,441,849	15,813,522
EXPENDITURES				
Current				
General government	2,274,846	-	782,827	3,057,673
Public safety	3,585,805	-	2,082,180	5,667,985
Public works	1,610,565	1,952,435	1,018,146	4,581,146
Community and economic development	221,710	-	243,245	464,955
Recreation and culture	510,964	-	-	510,964
Debt service	130,031	-	930,458	1,060,489
Capital outlay	76,523	-	65,508	142,031
TOTAL EXPENDITURES	8,410,444	1,952,435	5,122,364	15,485,243
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	733,398	(1,724,604)	1,319,485	328,279
OTHER FINANCING SOURCES (USES)				
Transfers in	-	285,440	444,784	730,224
Transfers out	(444,784)	-	(285,440)	(730,224)
TOTAL OTHER FINANCING SOURCES (USES)	(444,784)	285,440	159,344	-
NET CHANGE IN FUND BALANCES	288,614	(1,439,164)	1,478,829	328,279
Fund balances, beginning of year, as previously reported	3,619,919	-	4,877,407	8,497,326
Change within financial reporting entity (nonmajor to major fund)	-	1,620,365	(1,620,365)	-
Fund balances, beginning of year, as restated	3,619,919	1,620,365	3,257,042	8,497,326
Fund balances, end of year	\$ 3,908,533	\$ 181,201	\$ 4,735,871	\$ 8,825,605

See accompanying notes to financial statements.

CITY OF MARSHALL
RECONCILIATION OF THE CHANGES IN FUND BALANCES OF THE
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Total Governmental Funds **\$ 328,279**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense. In the current period, these amounts are:

Capital outlay	\$ 3,268,584	
Depreciation/amortization expense	<u>(1,339,903)</u>	
Excess of capital outlay over depreciation/amortization expense		1,928,681

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain individual funds are included in the governmental activities.

Change in net position of governmental activities internal service funds	(23,338)
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Repayment of long-term debt and borrowing of long-term debt is reported as expenditures and other financing sources in governmental funds, but the repayment reduces long-term liabilities and the borrowings increase long-term liabilities in the statement of net position. In the current year, these amounts

Debt principal retirement	830,028
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Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

(Decrease) in deferred outflows of resources related to pensions	(650,508)	
(Decrease) in deferred outflows of resources related to OPEB	(42,454)	
Decrease in unamortized bond premiums	14,660	
Decrease in accrued interest payable	3,625	
(Increase) in compensated absences	(32,049)	
Decrease in net pension liability	621,423	
Decrease in net OPEB liability	<u>687,060</u>	
		<u>601,757</u>

Change in Net Position of Governmental Activities	<u>\$ 3,665,407</u>
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**CITY OF MARSHALL
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Enterprise Funds						Governmental Activities
	Electric	Wastewater	Water	FiberNet	Nonmajor Enterprise Funds	Total	Internal Service Funds
ASSETS							
Current assets							
Cash and investments	\$ 4,247,038	\$ 1,858,124	\$ 2,253,371	\$ 920,229	\$ 3,526,816	\$ 12,805,578	\$ 819,869
Receivables							
Accounts, net	795,518	162,986	163,811	7,722	100,895	1,230,932	484
Interest	17,942	72,500	-	-	-	90,442	-
Special assessments	26,893	-	-	-	-	26,893	-
Due from other governmental units	-	-	-	-	15,332	15,332	-
Inventories	990,412	-	70,034	151,354	-	1,211,800	1
Prepays	11,617	2,201	5,090	3,631	3,477	26,016	48,260
Total current assets	6,089,420	2,095,811	2,492,306	1,082,936	3,646,520	15,406,993	868,614
Noncurrent assets							
Cash - restricted	684,171	50,151	254,256	-	-	988,578	-
Advance to other funds	897,083	500,000	-	-	-	1,397,083	-
Equity interest in MSCPA	3,783,066	-	-	-	-	3,783,066	-
Capital assets not being depreciated/amortized	697,751	1,743,038	559,282	-	-	3,000,071	-
Capital assets, net of accumulated depreciation/amortization	11,050,670	2,779,478	11,017,117	2,755,871	1,399,605	29,002,741	2,652,753
Total noncurrent assets	17,112,741	5,072,667	11,830,655	2,755,871	1,399,605	38,171,539	2,652,753
TOTAL ASSETS	23,202,161	7,168,478	14,322,961	3,838,807	5,046,125	53,578,532	3,521,367
DEFERRED OUTFLOW OF RESOURCES							
Deferred amounts on refunding	16,639	-	-	-	-	16,639	-
Deferred outflows of resources related to pensions	567,790	140,781	160,658	-	91,886	961,115	1,138
Deferred outflows of resources related to OPEB	480	119	136	-	77	812	1
TOTAL DEFERRED OUTFLOWS OF RESOURCES	584,909	140,900	160,794	-	91,963	978,566	1,139

See accompanying notes to financial statements.

**CITY OF MARSHALL
PROPRIETARY FUNDS
STATEMENT OF NET POSITION (continued)
JUNE 30, 2024**

	Enterprise Funds					Governmental Activities Internal Service Funds
	Electric	Wastewater	Water	FiberNet	Nonmajor Enterprise Funds	Total
LIABILITIES						
Current liabilities						
Accounts payable	\$ 1,276,886	\$ 220,409	\$ 131,426	\$ 150,401	\$ 162,993	\$ 1,942,115
Accrued liabilities	75,916	19,230	16,873	13,924	6,842	132,785
Accrued interest payable	38,471	11,485	63,050	380,442	-	493,448
Unearned revenue	-	-	-	-	25,817	25,817
Current portion of compensated absences	41,828	9,381	13,292	1,678	-	66,179
Current portion of long-term debt	329,553	168,686	382,169	-	-	880,408
Total current liabilities	1,762,654	429,191	606,810	546,445	195,652	3,540,752
Noncurrent liabilities						
Advances from other funds	-	-	-	2,397,083	-	2,397,083
Advances from component unit	-	-	-	1,000,000	-	1,000,000
Noncurrent portion of compensated absences	125,483	28,143	39,876	5,034	-	198,536
Noncurrent portion of long-term debt	4,708,417	1,311,630	6,827,543	-	-	12,847,590
Net other post-employment benefits liability	781,326	193,617	221,044	-	126,357	1,322,344
Net pension liability	4,364,187	1,082,083	1,234,869	-	706,252	7,387,391
Total noncurrent liabilities	9,979,413	2,615,473	8,323,332	3,402,117	832,609	25,152,944
TOTAL LIABILITIES	11,742,067	3,044,664	8,930,142	3,948,562	1,028,261	28,693,696
NET POSITION						
Net investment in capital assets	6,727,090	3,042,200	4,366,687	2,755,871	1,399,605	18,291,453
Restricted for debt service	684,171	50,151	254,256	-	-	988,578
Unrestricted	4,633,742	1,172,363	932,670	(2,865,626)	2,710,222	6,583,371
TOTAL NET POSITION	\$ 12,045,003	\$ 4,264,714	\$ 5,553,613	\$ (109,755)	\$ 4,109,827	\$ 25,863,402

**CITY OF MARSHALL
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024**

	Enterprise Funds					Governmental Activities
	Electric	Wastewater	Water	FiberNet	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES						
Charges for services	\$ 17,723,842	\$ 2,093,162	\$ 2,138,849	\$ 1,398,290	\$ 939,018	\$ 24,293,161
Other	119,092	36,759	21,458	4,458	28,538	210,305
TOTAL OPERATING REVENUES	17,842,934	2,129,921	2,160,307	1,402,748	967,556	24,503,466
OPERATING EXPENSES						
Personnel services	2,581,012	709,902	829,385	378,138	286,203	4,784,640
Material and supplies	205,355	169,835	74,318	83,615	59,915	593,038
Utilities	9,845,302	140,464	46,873	11,957	131,007	10,175,603
Contractual	484,623	165,961	71,779	377,119	1,053,561	2,153,043
Insurance	94,521	29,946	15,987	-	12,067	152,521
Maintenance	352,818	66,095	152,986	22,724	44,467	639,090
Other expenses	925,136	165,648	249,228	61,607	32,385	1,434,004
Depreciation/amortization	642,790	312,214	597,882	140,804	172,004	1,865,694
TOTAL OPERATING EXPENSES	15,131,557	1,760,065	2,038,438	1,075,964	1,791,609	21,797,633
OPERATING INCOME (LOSS)	2,711,377	369,856	121,869	326,784	(824,053)	2,705,833

See accompanying notes to financial statements.

**CITY OF MARSHALL
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (continued)
YEAR ENDED JUNE 30, 2024**

	Enterprise Funds					Governmental
	Electric	Wastewater	Water	FiberNet	Nonmajor Enterprise Funds	Internal Service Funds
NONOPERATING REVENUES (EXPENSES)						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 1,210,540	\$ 1,210,540
Property taxes	-	-	-	-	241,057	241,057
Interest earnings	164,932	77,779	95,640	19,780	61,286	419,417
Change in equity interest	104,535	-	-	-	-	104,535
Gain on sale of capital assets	205,050	-	-	-	-	205,050
Interest expense and fiscal charges	(147,747)	(46,387)	(266,101)	(67,942)	-	(528,177)
TOTAL NONOPERATING REVENUES (EXPENSES)	326,770	31,392	(170,461)	(48,162)	1,512,883	1,652,422
CHANGE IN NET POSITION	3,038,147	401,248	(48,592)	278,622	688,830	4,358,255
Net position, beginning of year	9,006,856	3,863,466	5,602,205	(388,377)	3,420,997	21,505,147
Net position, end of year	\$ 12,045,003	\$ 4,264,714	\$ 5,553,613	\$ (109,755)	\$ 4,109,827	\$ 25,863,402

See accompanying notes to financial statements.

**CITY OF MARSHALL
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

	Enterprise Funds					Governmental Activities
	Electric	Wastewater	Water	FiberNet	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash receipts from customers and interfund services	\$ 17,744,977	\$ 2,105,098	\$ 2,143,704	\$ 1,530,715	\$ 965,251	\$ 24,489,745
Cash paid to suppliers	(11,752,646)	(553,791)	(627,177)	(546,055)	(1,303,309)	(14,782,978)
Cash paid to employees	(2,687,720)	(692,571)	(680,367)	(378,640)	(305,900)	(4,745,198)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	3,304,611	858,736	836,160	606,020	(643,958)	4,961,569
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Intergovernmental	-	-	-	-	918,085	918,085
Property taxes	-	-	-	-	241,057	241,057
Changes in interfund and advances balances	299,028	-	-	(299,028)	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	299,028	-	-	(299,028)	1,159,142	1,159,142
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Intergovernmental	-	-	-	-	277,123	277,123
Purchases of capital assets	(1,143,381)	(1,033,452)	(1,140,460)	(11,550)	(302,924)	(3,631,767)
Proceeds from sale of capital assets	205,050	-	-	-	-	205,050
Payments on borrowings	(295,000)	(160,000)	(425,500)	-	-	(880,500)
Interest paid	(164,375)	(50,740)	(251,612)	(23,922)	-	(490,649)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(1,397,706)	(1,244,192)	(1,817,572)	(35,472)	(25,801)	(4,520,743)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	170,912	67,779	95,640	19,780	61,286	415,397
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	2,376,845	(317,677)	(885,772)	291,300	550,669	2,015,365
Cash and investments, beginning of year	2,554,364	2,225,952	3,393,399	628,929	2,976,147	11,778,791
Cash and investments, end of year	\$ 4,931,209	\$ 1,908,275	\$ 2,507,627	\$ 920,229	\$ 3,526,816	\$ 13,794,156

See accompanying notes to financial statements.

**CITY OF MARSHALL
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (continued)
YEAR ENDED JUNE 30, 2024**

	Enterprise Funds						Governmental Activities
	Electric	Wastewater	Water	FiberNet	Nonmajor Enterprise Funds	Total	Insurance and Benefits
Reconciliation of operating income (loss) to net cash provided (used) by operating activities							
Operating income (loss)	\$ 2,711,377	\$ 369,856	\$ 121,869	\$ 326,784	\$ (824,053)	\$ 2,705,833	\$ (143,583)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation/amortization	642,790	312,214	597,882	140,804	172,004	1,865,694	418,728
(Increase) decrease in:							
Accounts receivable	(97,957)	(24,823)	(16,603)	127,967	(2,305)	(13,721)	11,289
Inventories	105,913	-	8,645	(37,994)	-	76,564	-
Prepays	(6,673)	(1,485)	(3,697)	(1,131)	(2,311)	(15,297)	(11,583)
Deferred outflows of resources related to pension	245,738	52,340	38,688	-	38,870	375,636	17,455
Deferred outflows of resources related to OPEB	16,742	3,968	4,088	-	2,686	27,484	390
Increase (decrease) in:							
Accounts payable	55,869	185,643	(20,954)	50,092	32,404	303,054	1,100
Accrued liabilities	11,994	(821)	(527)	824	(262)	11,208	676
Compensated absences	34,903	6,297	13,907	(1,326)	-	53,781	1,091
Net pension liability	(160,358)	8,018	126,181	-	(20,966)	(47,125)	(94,662)
Net other post-employment benefits liability	(255,727)	(52,471)	(33,319)	-	(40,025)	(381,542)	(21,887)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 3,304,611</u></u>	<u><u>\$ 858,736</u></u>	<u><u>\$ 836,160</u></u>	<u><u>\$ 606,020</u></u>	<u><u>\$ (643,958)</u></u>	<u><u>\$ 4,961,569</u></u>	<u><u>\$ 179,014</u></u>

Note: The City adjusted its equity interest in the Michigan South Central Power Agency (MSCPA) operations by \$104,535 to reflect the current year change in its investment in the Agency.

**CITY OF MARSHALL
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2024**

	Other Employee Benefit Trust Fund	Custodial Fund
	Retiree Health Insurance Plan Trust	Current Tax Collection
TOTAL ASSETS		
Cash and investments		
Pooled investment funds	\$ 2,361,359	\$ -
TOTAL LIABILITIES	-	-
TOTAL NET POSITION		
Restricted for other post-employment benefits (health insurance)	\$ 2,361,359	\$ -

**CITY OF MARSHALL
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED JUNE 30, 2024**

	Other Employee Benefit Trust Fund Retiree Health Insurance Plan Trust	Custodial Fund Current Tax Collection
ADDITIONS		
Contributions		
Employer	\$ 442,243	\$ -
Investment earnings	220,260	-
Collection of taxes for other governments	-	10,068,591
	<u>662,503</u>	<u>10,068,591</u>
TOTAL ADDITIONS		
DEDUCTIONS		
Administrative expenses	4,700	-
Benefit payments	442,243	-
Payment of taxes collected for other governments	-	10,068,591
	<u>446,943</u>	<u>10,068,591</u>
TOTAL DEDUCTIONS		
NET CHANGE IN FIDUCIARY NET POSITION	215,560	-
Net position, beginning of year	<u>2,145,799</u>	<u>-</u>
Net position, end of year	<u>\$ 2,361,359</u>	<u>\$ -</u>

**CITY OF MARSHALL
COMPONENT UNITS
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Local Development Finance Authority	Economic Development Corporation	Downtown Development Authority	Northeast Neighborhood Improvement Authority	South Neighborhood Improvement Authority	Total Component Units
ASSETS						
Current assets						
Cash and investments	\$ 893,732	\$ 9,310	\$ 187,892	\$ 146,470	\$ 57,685	\$ 1,295,089
Accounts receivable	-	-	10,392	-	-	10,392
Interest receivable	145,000	-	-	-	-	145,000
Due from other governmental units	-	-	109,000	-	-	109,000
Prepays	500	-	-	-	-	500
Total current assets	1,039,232	9,310	307,284	146,470	57,685	1,559,981
Noncurrent assets						
Advances to primary government	1,000,000	-	-	-	-	1,000,000
Capital assets not being depreciated	432,454	-	55,670	10,787	-	498,911
Capital assets, net of accumulated depreciation	7,338,566	-	-	14,057	613,986	7,966,609
Total noncurrent assets	8,771,020	-	55,670	24,844	613,986	9,465,520
TOTAL ASSETS	9,810,252	9,310	362,954	171,314	671,671	11,025,501
LIABILITIES						
Current liabilities						
Accounts payable	-	-	17,286	21,561	13,753	52,600
Accrued liabilities	-	-	1,547	-	-	1,547
Accrued interest payable	58,250	-	10,552	-	6,503	75,305
Current portion of long-term debt	366,563	-	-	-	-	366,563
Total current liabilities	424,813	-	29,385	21,561	20,256	496,015
Noncurrent liabilities						
Advances from primary government	-	-	384,400	-	-	384,400
Noncurrent portion of long-term debt	5,746,442	-	-	-	765,000	6,511,442
Total noncurrent liabilities	5,746,442	-	384,400	-	765,000	6,895,842
TOTAL LIABILITIES	6,171,255	-	413,785	21,561	785,256	7,391,857
NET POSITION						
Net investment in capital assets	1,658,015	-	55,670	24,844	(151,014)	1,587,515
Unrestricted	1,980,982	9,310	(106,501)	124,909	37,429	2,046,129
TOTAL NET POSITION	\$ 3,638,997	\$ 9,310	\$ (50,831)	\$ 149,753	\$ (113,585)	\$ 3,633,644

See accompanying notes to financial statements.

**CITY OF MARSHALL
COMPONENT UNITS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position					
		Operating Grants and Contributions	Capital Grants and Contributions	Local Development Finance Authority	Economic Development Corporation	Downtown Development Authority	Northeast Neighborhood Improvement Authority	South Neighborhood Improvement Authority	Total Component Units
Governmental Activities									
Local Development Finance Authority	\$ 951,492	\$ 186,505	\$ 188,213	\$ (576,774)	\$ -	\$ -	\$ -	\$ -	\$ (576,774)
Downtown Development Authority	646,535	116,574	-	-	-	(529,961)	-	-	(529,961)
Northeast Neighborhood Improvement Authority	73,819	-	-	-	-	-	(73,819)	-	(73,819)
South Neighborhood Improvement Authority	65,760	-	-	-	-	-	-	(65,760)	(65,760)
TOTALS	\$ 1,737,606	\$ 303,079	\$ 188,213	(576,774)	-	(529,961)	(73,819)	(65,760)	(1,246,314)
General revenues									
Property taxes				728,323	-	185,819	92,323	42,313	1,048,778
Investment earnings				41,807	-	6,096	1,823	2,684	52,410
Miscellaneous				16,951	-	35	-	-	16,986
Total general revenues				787,081	-	191,950	94,146	44,997	1,118,174
Change in net position				210,307	-	(338,011)	20,327	(20,763)	(128,140)
Net position, beginning of year				3,428,690	9,310	287,180	129,426	(92,822)	3,761,784
Net position, end of year				<u>\$ 3,638,997</u>	<u>\$ 9,310</u>	<u>\$ (50,831)</u>	<u>\$ 149,753</u>	<u>\$ (113,585)</u>	<u>\$ 3,633,644</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Marshall (the City) is located within Calhoun County, Michigan and has a population of approximately 6,820. The City of Marshall, Michigan is a municipal corporation formed in 1830 and governed by a seven-member Council and administered by an appointed City Manager.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to city governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the financial activities of the City of Marshall (primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations, so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government. The blended and discretely presented component units each have a June 30 year-end.

Blended Component Unit

The City of Marshall Building Authority is a blended component unit which finances and constructs the City's public buildings and other structures. It is included within the reporting entity as it provides services exclusively to the City.

The blended component units' financial statements are included in the City's audited financial statements and are not audited separately.

Discretely Presented Component Units

The Downtown Development Authority (the "DDA") is a discretely presented component unit which corrects and prevents deterioration in the downtown district, encourages historical preservation, and promotes economic growth within the district. It is included within the reporting entity as the City Council appoints and may remove the DDA board and approves the DDA budget.

The Local Development Finance Authority (the "LDFA") is a discretely presented component unit which enhances and expands industrial development to eliminate the conditions of joblessness and underemployment. It is included within the reporting entity as the City Council appoints and may remove the LDFA board and approves the LDFA budget.

The Economic Development Corporation (the "EDC") is a discretely presented component unit which promotes economic development within the community. It is included within the reporting entity as the City Council appoints and may remove the EDC board and approves the EDC budget.

The Northeast Neighborhood Improvement Authority (the "NIA") is a discretely presented component unit which promotes economic development for the Northeast Marshall neighborhood. It is included within the reporting entity as the City Council appoints and may remove the NIA board and approves the NIA budget.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Discretely Presented Component Units (continued)

The South Neighborhood Improvement Authority (the "SNIA") is a discretely presented component unit which promotes economic development for the South Marshall neighborhood. It is included within the reporting entity as the City Council appoints and may remove the SNIA board and approves the SNIA budget.

The discretely presented component units' financial statements are included in the City's audited financial statements and are not audited separately.

Fiduciary Component Unit

The Retiree Health Insurance Plan Trust Fund was established to account for the assets set aside to fund the City of Marshall Retiree Health Insurance Plan. The primary purpose of the Trust is to provide the necessary funding for the retiree health insurance premiums provided to eligible City employees during retirement. The Trust was established through MERS Retiree Health Funding Vehicle, with the City Council serving as the trustees. The assets of the Trust are for the exclusive benefit of the participants and their beneficiaries, and the assets shall not be diverted to any other purchase prior to the satisfaction of all liabilities. The assets are protected from any of the City's creditors. The City Council has the ability to exercise responsibility, specifically in the area of designation of management.

Joint Venture

The City is a member of the Michigan South Central Power Agency (MSCPA), which provided electric services to the residents of its member communities. The participating communities provide annual funding for its operations. During the current year, the City paid \$9,845,302 for purchased power. The City is unaware of any other circumstances that would cause any additional benefit or burden to participating governments in the near future. Complete financial statements for the Michigan South Central Power Agency can be obtained from the administrative offices at 168 Division St., Coldwater, Michigan 49036. The City owns an approximate 19.11% interest in the MSCPA. The City records the investment using the equity method and calculates 19.11% of the MSCPA's equity at year end. The MSCPA also holds assets of the City, which have been included in the MSCPA's equity over the years. The calculation of the investment includes 100% of the City's assets held at the MSCPA plus 19.11% of the equity net of the City's assets. At June 30, 2024, the City's equity interest in MSCPA was \$3,783,066.

Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities (the government-wide financial statements) present information for the primary government and its component units as a whole. All nonfiduciary activities of the primary government are included (i.e., fiduciary fund activities are not included in the government-wide financial statements). For the most part, interfund activity has been eliminated in the preparation of these statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (continued)

The statement of activities presents the direct functional expenses of the primary government and its component units and the program revenues that support them, demonstrating how governmental functions are either self-financing or supported by general revenues. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operational or capital requirements of that function. General revenues include all taxes, interest, unrestricted State revenue sharing payments, and other revenues that are not required to be presented as program revenues.

FUND FINANCIAL STATEMENTS

The fund financial statements present the City's individual major funds and aggregated nonmajor funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following *Major Governmental Funds*:

- a. The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government except for those that are required to be accounted for in another fund.
- b. The *Municipal Streets Fund* accounts for the restricted resources associated with the maintenance and preservation of City streets.

The reports the following *Major Enterprise Funds*:

- a. The *Electric Fund* accounts for the operations and maintenance of the electric supply system; financing is provided primarily by user charges.
- b. The *Wastewater Fund* accounts for the activities of the City's sewage disposal and treatment system; financing is provided primarily by user charges.
- c. The *Water Fund* accounts for the activities of the City's water distribution and treatment system; financing is provided primarily by user charges.
- d. The *FiberNet Fund* accounts for the building, operation, and maintenance of the fiber system; financing is provided through the internal advances and charges for services.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

FUND FINANCIAL STATEMENTS (continued)

Additionally, the reports the following *Fund Types*:

- a. *Special Revenue Funds* account for revenue sources that are restricted or committed to expenditures for specific purposes other than capital projects or permanent funds.
- b. *Debt Service Funds* account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.
- c. *Capital Projects Funds* account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.
- d. *Permanent Funds* account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support specified government programs.
- e. *Enterprise Funds* account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.
- f. The *Internal Service Funds* account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. This includes data processing, motor pool, and safety programs.
- g. The *Other Employee Benefits Trust Fund* accounts for the activities of the Other Post-Employment Benefits Plan, which accumulates resources for other post-employment benefit payments to qualified employees.
- h. The *Custodial Fund* accounts for taxes collected and distributed to other governments.

Measurement Focus

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide financial statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net fund balance.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include state and federal grants and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recorded when due.

All proprietary (i.e. enterprise and internal service) funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the costs of sales and services, administrative expenses, and other costs of running the activity. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities to the beneficiaries of a fiduciary activity. Liabilities to beneficiaries are recognized when an event has occurred that compels the City to disburse fiduciary resources.

If/when both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, then unrestricted resources as they are needed.

Budgets and Budgetary Accounting

The General Fund and major special revenue fund budgets shown as required supplementary information were prepared on the same modified accrual basis used to reflect actual results. This basis is consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for all required governmental fund types. All annual appropriations lapse at year end. The legal level of budgetary control is the departmental level. On or before its first meeting in April of each year, the City Manager must present the proposed budget to the government's council for review. The proposed budget must be on file and available for public inspection for a period of not less than one week prior to adoption by City Council, which must occur not later than the first meeting in June.

Formal budgetary integration is employed as a management control device during the year. Supplemental appropriations were approved by the Council in the form of budget amendment resolutions or as part of special authorizing motions for grants, bonds, or notes, the total of which was not significant in relation to the original budget appropriation valuations.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting (continued)

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders or contracts) outstanding at year-end are reported as commitments of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

Cash and Investments

Cash and investments consist of various cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value.

In accordance with Michigan Compiled Laws, the City is authorized to invest in the following investment vehicles:

- a. Bonds, securities, and other 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 State or nationally chartered bank or a State or Federally chartered savings and loan association, savings bank, or credit union whose deposits are insured by an agency of the United States government and which maintains a principal office or branch office located in this State under the laws of this State or the United States, but only if the bank, savings and loan association, savings bank or credit union is eligible to be a depository of surplus funds belonging to the State under Section 6 of 1855 PA 105, MCL 21.146.
- c. The United States government or federal agency obligations repurchase agreements.
- d. Commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase.
- e. Bankers acceptances of United States banks.
- f. Mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

Restricted Cash

Certain proceeds of bond issues as well as other resources set aside for the repayment of debt are classified as restricted cash on the statement of net position because their use is limited by applicable bond covenants.

Due from Other Governmental Units

Due from other governmental units consists of amounts due from the State of Michigan or other governments for various payments and grants.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

Receivables consist of amounts due from individuals, and businesses related to charges for services, amounts owed to the City from taxes levied, leases, and interest that have not been collected.

Inventories

Inventories are values at cost using the first in/first out (FIFO) method and consist of expendable supplies and vehicles repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Inventories of governmental funds are recorded as expenditures when purchased, except for fuel included in the General Fund and road salt included in the Major Street Fund.

Prepays

Prepaid expenditures in the governmental and proprietary funds, such as memberships, software agreements, and insurance premiums, which are expected to be written off within the next fiscal year, are included in net current assets. Reported prepaid expenditures are equally offset by nonspendable fund balance which indicates they do not constitute "available spendable resources" even though they are a component of net current assets. Prepaid expenditures in the governmental funds are reported using the consumption method.

Capital Assets

Capital assets are reported in the applicable governmental or business-type activity and component units columns in the government-wide financial statements. Capital assets are those with an initial individual cost of \$5,000 or more and an estimated useful life of more than one year. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. The measurement of intangible right-to-use assets is discussed below under the heading "leases". Donated capital assets are valued at their estimated acquisition cost on the date received. In accordance with the provisions of GASB Statement No. 34, the government has only capitalized infrastructure assets acquired or constructed since 1980.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Right-to-use assets of the City are amortized using the straight-line method over the shorter of the lease period or the estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

Land improvements	5 - 50 years
Buildings and improvements	5 - 50 years
Systems infrastructure	25 - 50 years
Machinery, Vehicles, and Equipment	3 - 25 years
Public infrastructure	50 years
Right-to-use - leased equipment	5 years

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits, subject to certain limitations. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

Long-term debt and other long-term obligations are recognized as a liability in the government-wide financial statements and proprietary fund types when incurred. The portion of those liabilities expected to be paid within the next year is a current liability with the remaining amounts shown as long-term. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from debt proceeds received, are reported as expenses.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Unearned Revenue

Unearned revenues are reported for resources that have been received, but not yet earned.

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of net position and balance sheet will, when applicable, report separate sections for deferred outflows of resources and deferred inflows of resources. *Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. *Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance, respectively, that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that qualify for reporting in these categories and are reported in the government-wide financial statement of net position and in the proprietary funds statement of net position.

The City reports items in deferred outflows of resources, which correspond to the City's net pension liability and net OPEB liability and are related to differences between expected and actual experience, changes in assumptions, differences between projected and actual plan investment earnings, and contributions subsequent to the measurement date. The City also reports deferred outflows of resources in the business-type activities and certain enterprise funds for deferred charges on refunding. The City reports deferred inflows of resources in the governmental activities and certain governmental funds for unavailable revenues related to leases receivable.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Pension Liability

A net pension liability is calculated by subtracting the pension net position from the total pension liability. The net pension liability is deemed to be a noncurrent liability and is recognized in the government-wide financial statements as well as the enterprise funds.

Net OPEB Liability

A net OPEB liability is calculated by subtracting the OPEB net position from the total OPEB liability. The net OPEB liability is deemed to be a noncurrent liability and is recognized in the government-wide financial statements as well as the enterprise funds.

Leases

Lessee: The City is a lessee for a noncancelable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term obligations on the statement of net position.

Lessor: The City is a lessor for noncancelable leases of a cellular tower. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases (continued)

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payment received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of this lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Property Taxes

The City of Marshall bills and collects its own property taxes and taxes for other governmental units. The City's property tax revenue recognition policy and related tax calendar disclosures are highlighted in the following paragraph:

Property taxes are levied by the City of Marshall on August 1 on the taxable valuation of property located in the City as of the preceding December 31, the lien date, and are payable without penalty through September 15. The August 1 levy was composed of the County's levy, the State Education Tax assessment and the City's millage and assessments. The City bills and collects its own property taxes for general governmental services, recreation, DART, leaf and trash removal, and debt service, and also collects for Calhoun County, the District Library, and various school districts. Collections of property taxes and remittances of them to the appropriate authorities are accounted for in the Current Tax Collection custodial fund.

The City is permitted by state statute to levy taxes up to 20 mills (\$20 per \$1,000 of assessed valuation) for general governmental services other than the payment of principal and interest on long-term debt. For the year ended June 30, 2024, the City levied 17.1629 mills for general governmental services, 0.9020 mills for recreation, 0.9020 mills for DART, 0.7376 mills for leaf and trash removal and 2.0000 mills for debt service. The total original taxable value for the 2023 levy for property within the City was \$270,367,952.

The Downtown Development Authority is permitted by P.A. 197 of Michigan to levy taxes up to \$2.00 per \$1,000 of assessed valuation of property in the downtown district. The Authority's current year tax rate was \$1.5551 per \$1,000 of assessed valuation.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advances to Other Governmental Units

Long-term advances from the primary government to component units are made to finance activities during their operations and to finance capital acquisitions. The applicable governmental fund balance is reported as nonspendable in the fund financial statements for such advances to reflect the amount of fund balance not currently available for expenditure.

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

The Internal Service Funds record charges for motor pool, technology, and safety provided to various City departments and funds as operating revenue. All City funds record these payments as operating expenditures/expenses. The net revenues or losses of the Internal Service Fund, as well as the net position are included in the reconciliation to the government-wide financial statements.

Fund Balance Classifications

Fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The following are the five fund balance classifications:

Nonspendable - assets that are not available in a spendable form such as inventory, prepaid expenditures, and long-term receivables not expected to be converted to cash in the near term. It also includes funds that are legally or contractually required to be maintained intact such as the corpus of a permanent fund or foundation.

Restricted - amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation.

Committed - amounts constrained on use imposed by formal action of the government's highest level of decision-making authority (i.e., Board, Council, etc.).

Assigned - amounts intended to be used for specific purposes. This is determined by the governing body, the budget or finance committee or a delegated municipality official.

Unassigned - all other resources; the remaining fund balance after nonspendable, restrictions, commitments, and assignments. This class only occurs in the General Fund, except for cases of negative fund balances. Negative fund balances are always reported as unassigned, no matter which fund the deficit occurs in.

For committed fund balance, City of Marshall's highest level of decision-making authority is the City Council. The formal action that is required to be taken to establish (and modify or rescind) a fund balance commitment is a Council Resolution.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Classifications (continued)

For assigned fund balance, the City Council has delegated the responsibility for making fund balance assignments to the Finance Director and City Treasurer.

For the classification of fund balances, the City of Marshall considers restricted or unrestricted amounts to have been spent first when an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available. Also for the classification of fund balances, after restricted amounts have been depleted, the City considers committed, assigned, or unassigned amounts to have been spent, in succession when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Policy

The City Council has adopted a fund balance reserve policy to provide a general framework for setting unassigned fund balance. The ratios vary depending on the fund, ranging from 18-25 percent of the annual operating expenditures or 1.2 debt service ratio. If the unassigned fund balance falls below the minimum range, the City will replenish shortages or deficiencies using budget strategies and timeframes as detailed in the policy. At year end, total fund balance of the general fund met the minimum percentage requirement.

Restricted Net Position

Restrictions of net position shown in the government-wide financial statements indicate restrictions imposed by the funding source or some other outside source, which precludes their use for unrestricted purposes.

Federal Programs

Federal programs are accounted for in the funds to which the programs pertain. The single audit reports and financial data will be issued under separate cover as supplementary information to the basic financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS

As of June 30, 2024, the City had deposits subject to the following risk:

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2024, \$7,926,366 of the City's bank balance of \$8,938,938 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$9,160,339. The financial statements report \$1,720 of imprest cash on hand and \$701,560 of cash on deposit with the MSCPA.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City's banking and investment policy does not specifically address custodial credit risk, which is the risk of loss due to the failure of the security issuer or backer. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

Interest Rate Risk

The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by designating its investment portfolio with the objective of obtaining a rate of return through the economic cycles considering risk constraints and cash flow characteristics. The City's policy is that, unless matched to a specific cash flow, the government will not directly invest in securities maturing more than three years from the date of purchase. Reserve funds may be invested in securities exceeding three years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

	Fair Value	Weighted Average Maturity
PRIMARY GOVERNMENT		
Michigan CLASS Investment Pool	\$ 8,487,091	30 days
Michigan CLASS Edge Investment Pool	1,644,646	108 days
Federal Home Loan Bank	1,930,300	1.46 years
Commercial Paper	813,407	52 days
COMPONENT UNIT		
Michigan CLASS Investment Pool	53,291	30 days
	<u>\$ 12,928,735</u>	<u>116 days</u>

The City's investment in MERS total market portfolio is reported at its individual Net Asset Value. The weighted average maturity for the underlying investments held by each portfolio is not calculated or provided.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. As of June 30, 2024, the City investment in the MI Class investments was rated AAAm by S&P Global Ratings, the City's investment in the MI Class Edge investments was rated AAAf/S1 by Fitch Ratings, the City's investment in commercial paper were rated P1 by Moody's and A1+ by S&P, and the City's investment in Federal Home Loan Bank bonds were rated Aaa by Moody's and AA+ by S&P. All of the City's investments comply with its policy regarding the types of investments it may hold.

Concentration of Credit Risk

The City will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the City's investment in a single issuer, by security type and institution. Among other provisions, the City's investment policy provides that, except for U.S. treasuries and authorized investment pools, no more than 50 percent of the total investment portfolio may be invested in a single security type or with a single financial institution.

Foreign Currency Risk

The City is not authorized to invest in investments which have this type of risk.

Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified using the fair value hierarchy.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

As of June 30, 2024, the carrying amount and fair value for each investment type are as follows:

	Level 1	Level 2	Level 3	Total
Primary Government				
Federal Home Loan Bank	\$ -	\$ 1,930,300	\$ -	\$ 1,930,300
Commercial Paper	-	813,407	-	813,407
	<u>\$ -</u>	<u>\$ 2,743,707</u>	<u>\$ -</u>	<u>\$ 2,743,707</u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Investments in Entities that Calculate Net Asset Value per Share

The City holds shares or interests in MERS, Michigan CLASS, and Michigan CLASS Edge investment pools where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient. The Michigan CLASS investment pools invest in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102 percent by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies. MERS invests assets in a manner which will seek the highest investment return consistent with the preservation of principal and meet the daily liquidity needs of participants.

At the year ended June 30, 2024, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
PRIMARY GOVERNMENT				
Michigan CLASS Investment Pool	\$ 8,487,091	\$ -	No restrictions	None
Michigan CLASS Edge Investment Pool	1,644,646	-	No restrictions	None
COMPONENT UNIT				
Michigan CLASS Investment Pool	53,291	-	No restrictions	None
FIDUCIARY FUNDS				
MERS total market portfolio	2,361,359	-	No restrictions	None
	<u>\$ 12,546,387</u>	<u>\$ -</u>		

The deposits and investments referred to above have been reported in the cash and investments captions on the basic financial statements, based upon criteria disclosed in Note 1. The following summarizes the categorization of these amounts as of June 30, 2024:

	Primary Government	Component Units	Fiduciary Funds	Reporting Entity
Cash and investments	\$ 20,508,687	\$ 1,295,089	\$ 2,361,359	\$ 24,165,135
Cash and investments - restricted	988,578	-	-	988,578
	<u>\$ 21,497,265</u>	<u>\$ 1,295,089</u>	<u>\$ 2,361,359</u>	<u>\$ 25,153,713</u>

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

The amount of interfund receivables and payables at June 30, 2024, are as follows:

Due to General Fund from:	
Nonmajor governmental funds	<u>\$ 85,096</u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES (continued)

Amounts appearing as interfund payables and receivables arise from two types of transactions. One type of transaction is where a fund will pay for a good or service that at least a portion of the benefit belongs to another fund. The second type of transaction is where one fund provides a good or service to another fund. Balances at the end of the year are for transactions that have not cleared as of the balance sheet date.

NOTE 4 - ADVANCES RECEIVABLE AND PAYABLE

The following schedule details advances receivable and payable between funds of the primary government at June 30, 2024:

Advance to FiberNet Fund from:	
General Fund	\$ 1,000,000
Wastewater Fund	500,000
Electric Fund	<u>897,083</u>
	<u>\$ 2,397,083</u>

The \$2,397,083 interfund balance between the FiberNet Fund and other funds listed above represents the amount advanced to the FiberNet Fund to finance the installation of a fiber system. The amounts are not expected to be paid back in the next fiscal year. The FiberNet Fund also has a \$1,000,000 long-term advance from the Local Development Finance Authority, a component unit of the City.

NOTE 5 - INTERFUND TRANSFERS

Permanent reallocation of resources between funds of the reporting entity is classified as interfund transfers. For the purpose of the statement of activities, all interfund transfers between individual governmental funds and enterprise funds have been eliminated.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ (444,784)
Municipal Streets Fund	285,440	-
Nonmajor governmental funds	<u>444,784</u>	<u>(285,440)</u>
	<u>\$ 730,224</u>	<u>\$ (730,224)</u>

Transfers are used to move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them, move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

Primary Government

	Balance July 1, 2023	Additions/ Reclassifications	Reductions/ Reclassifications	Balance June 30, 2024
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,759,160	\$ -	\$ -	\$ 1,759,160
Construction in progress	1,397,373	2,653,158	(1,476,688)	2,573,843
Subtotal	3,156,533	2,653,158	(1,476,688)	4,333,003
Capital assets being depreciated/amortized				
Land improvements	5,727,676	-	-	5,727,676
Buildings and improvements	25,451,426	9,888	-	25,461,314
Vehicles	5,366,393	463,549	(83,113)	5,746,829
Machinery and equipment	2,994,817	177,681	(218,225)	2,954,273
Right-to-use - equipment	71,331	-	-	71,331
Infrastructure	17,852,964	1,664,008	-	19,516,972
Subtotal	57,464,607	2,315,126	(301,338)	59,478,395
Less accumulated depreciation/amortization for:				
Land improvements	(5,579,618)	(15,352)	-	(5,594,970)
Buildings and improvements	(10,643,282)	(565,369)	-	(11,208,651)
Vehicles	(3,215,546)	(369,992)	83,113	(3,502,425)
Machinery and equipment	(2,091,571)	(147,540)	209,133	(2,029,978)
Right-to-use - equipment	(28,532)	(14,267)	-	(42,799)
Infrastructure	(7,187,219)	(646,111)	-	(7,833,330)
Subtotal	(28,745,768)	(1,758,631)	292,246	(30,212,153)
Net capital assets being depreciated/amortized	28,718,839	556,495	(9,092)	29,266,242
Capital assets, net	<u>\$ 31,875,372</u>	<u>\$ 3,209,653</u>	<u>\$ (1,485,780)</u>	<u>\$ 33,599,245</u>

Depreciation/amortization expense was charged to the following governmental activities:

General government	\$ 127,265
Public safety	470,400
Public works	715,024
Parks and recreation	27,214
Internal service funds	418,728
	<u>\$ 1,758,631</u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - CAPITAL ASSETS (continued)

Primary Government (continued)

	Balance July 1, 2023	Additions/ Reclassifications	Deletions/ Reclassifications	Balance June 30, 2024
Business-Type Activities				
Capital assets not being depreciated				
Land	\$ 377,033	\$ -	\$ -	\$ 377,033
Construction in progress	1,149,865	2,587,150	(1,113,977)	2,623,038
Subtotal	1,526,898	2,587,150	(1,113,977)	3,000,071
Capital assets being depreciated				
Land improvements	889,149	-	-	889,149
Building and improvements	8,540,319	9,900	-	8,550,219
Vehicles	582,364	515,429	(65,075)	1,032,718
Machinery and equipment	14,945,242	203,675	-	15,148,917
Infrastructure	42,383,935	1,429,590	-	43,813,525
Subtotal	67,341,009	2,158,594	(65,075)	69,434,528
Less accumulated depreciation for:				
Land improvements	(401,893)	(29,894)	-	(431,787)
Building and improvements	(7,084,682)	(151,518)	-	(7,236,200)
Vehicles	(446,496)	(95,298)	65,075	(476,719)
Machinery and equipment	(11,247,638)	(287,664)	-	(11,535,302)
Infrastructure	(19,450,459)	(1,301,320)	-	(20,751,779)
Subtotal	(38,631,168)	(1,865,694)	65,075	(40,431,787)
Net capital assets being depreciated	28,709,841	292,900	-	29,002,741
Capital assets, net	\$ 30,236,739	\$ 2,880,050	\$ (1,113,977)	\$ 32,002,812

Depreciation expense was charged to the following business-type activities:

Electric	\$ 642,790
Wastewater	312,214
Water	597,882
FiberNet	140,804
Marshall House	92,810
DART	79,194
	<u>\$ 1,865,694</u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - CAPITAL ASSETS (continued)

Component Units

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 488,124	\$ -	\$ -	\$ 488,124
Construction in progress	6,394,742	466,491	(6,850,446)	10,787
Subtotal	6,882,866	466,491	(6,850,446)	498,911
Capital assets being depreciated				
Infrastructure	1,445,815	6,850,447	-	8,296,262
Machinery and equipment	97,240	-	-	97,240
Subtotal	1,543,055	6,850,447	-	8,393,502
Less accumulated depreciation for:				
Infrastructure	(115,996)	(216,457)	-	(332,453)
Machinery and equipment	(93,880)	(560)	-	(94,440)
Subtotal	(209,876)	(217,017)	-	(426,893)
Net capital assets being depreciated	1,333,179	6,633,430	-	7,966,609
Capital assets, net	\$ 8,216,045	\$ 7,099,921	\$ (6,850,446)	\$ 8,465,520

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations (including current portion) of the City for the year ended June 30, 2024:

Primary Government

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Amounts Due Within One Year
PRIMARY GOVERNMENT					
Governmental Activities					
General obligation bonds	\$ 8,640,000	\$ -	\$ (705,000)	\$ 7,935,000	\$ 740,000
Direct borrowings	237,857	-	(139,217)	98,640	58,223
Compensated absences	366,615	33,140	-	399,755	99,939
Unamortized bond premiums	179,021	-	(14,660)	164,361	15,012
Total Governmental Activities	9,423,493	33,140	(858,877)	8,597,756	913,174
Business-type Activities					
General obligation bonds	8,220,000	-	(670,000)	7,550,000	645,000
Revenue bonds	6,100,000	-	(195,000)	5,905,000	210,000
Compensated absences	210,934	53,781	-	264,715	66,179
Unamortized bond premiums	297,875	-	(24,877)	272,998	25,408
Total Business-type Activities	14,828,809	53,781	(889,877)	13,992,713	946,587
Total Primary Government Long-term Obligations	<u>\$ 24,252,302</u>	<u>\$ 86,921</u>	<u>\$ (1,748,754)</u>	<u>\$ 22,590,469</u>	<u>\$ 1,859,761</u>
COMPONENT UNIT					
Local Development Finance Authority					
General obligation bonds	\$ 6,160,000	\$ -	\$ (335,000)	\$ 5,825,000	\$ 350,000
Unamortized bond premiums	304,568	-	(16,563)	288,005	16,563
Total Local Development Finance Authority	<u>\$ 6,464,568</u>	<u>\$ -</u>	<u>\$ (351,563)</u>	<u>\$ 6,113,005</u>	<u>\$ 366,563</u>
South Neighborhood Improvement Authority					
General obligation bonds	<u>\$ 765,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765,000</u>	<u>\$ -</u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM OBLIGATIONS (continued)

Significant details regarding outstanding long-term obligations (including current portion) are presented below:

Primary Government

Governmental Activities

General Obligation Bonds

\$5,325,000 2014 Building Authority General Obligation Bonds dated July 29, 2014 due in annual installments ranging from \$185,000 to \$320,000 through April 1, 2039, with interest of 4.00% payable semiannually. \$ 3,585,000

\$1,680,000 2013 Michigan Transportation General Obligation Bonds dated April 10, 2013 due in annual installments ranging from \$120,000 to \$135,000 through October 1, 2028, with interest ranging from 2.15% to 3.00% payable semiannually. 630,000

\$4,750,000 2021 Roads General Obligation Bonds dated May 18, 2021 due in annual installments ranging from \$435,000 to \$595,000 through April 1, 2031, with interest ranging from 1.00% to 2.00% payable semiannually. 3,720,000

\$ 7,935,000

Direct Borrowings

\$145,000 Fire Truck Installment Purchase dated July 9, 2015 due in annual installments ranging from \$23,159 through \$43,747 through July 9, 2025, with interest of 2.33%, payable semiannually. \$ 66,906

\$71,331 Copier Lease dated September 28, 2021 due in monthly installments ranging from \$1,195 to \$1,246 through August 1, 2026, with interest of 2.00%. 31,734

\$ 98,640

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM OBLIGATIONS (continued)

Business-type Activities

General Obligation Bonds

\$1,345,000 2009 General Obligation Bonds dated July 7, 2009 due in annual installments ranging from \$80,000 to \$100,000 through April 1, 2029, with interest of 5.10% payable semiannually.	\$ 450,000
\$1,615,000 2012 Water General Obligation Bond dated September 5, 2012 due in annual installments ranging from \$90,000 to \$115,000 through April 1, 2032, with interest ranging from 3.00% to 3.30%, payable semiannually.	820,000
\$2,175,000 2012 Wastewater General Obligation Bond dated September 5, 2012 due in annual installments ranging from \$165,000 to \$205,000 through April 1, 2032, with interest ranging from 3.00% to 3.30%, payable semiannually	1,475,000
\$460,000 2016 Refunding Bond dated July 20, 2016 due in annual installments ranging from \$50,000 to \$55,000 through April 1, 2027, with interest of 4.00%, payable semiannually.	155,000
\$3,370,000 2016 General Obligation Bonds dated July 20, 2016 due in annual installments ranging from \$155,000 to \$230,000 through April 1, 2036, with interest ranging from 3.00% to 4.00%, payable semiannually.	2,285,000
\$2,665,000 2021 Dam General Obligation Bonds dated May 13, 2021 due in annual installments ranging from \$105,000 to \$175,000 through April 1, 2041, with interest of 2.75%, payable semiannually.	2,365,000
	<u>\$ 7,550,000</u>

Revenue Bonds

\$4,200,000 2019 Water Revenue Bonds dated July 9, 2019 due in annual installments ranging from \$130,000 to \$370,000 through April 1, 2040, with interest of 3.00%, payable semiannually.	\$ 3,780,000
\$2,200,000 2022 Water Revenue Bonds date April 1, 2023 due in annual installments ranfing from \$80,000 to \$165,000 through April 1, 2042, with interest of 4.25% payable semiannually.	2,125,000

Component Unit	<u><u>\$ 5,905,000</u></u>
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General Obligation Bonds

\$6,445,000 2022 General Obligation Bonds dated May 17, 2022 due in annual installments ranging from \$350,000 to \$560,000 through April 1, 2037, with interest of 4.00%, payable semiannually.	\$ 5,825,000
\$765,000 2021 Revenue Bonds dated May 13, 2021 due in annual installments ranging from \$0 to \$65,000 through October 1, 2037, with interest of 3.40%, payable semiannually.	765,000
	<u><u>\$ 6,590,000</u></u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 7 - LONG-TERM OBLIGATIONS (continued)

Compensated Absences

In accordance with City personnel policies and/or contracts negotiated with various employee groups of the City, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in their respective personnel policies and/or contracts. The dollar amount of these vested rights, including related payroll taxes, amounted to \$399,756 and \$264,715 for vacation and sick for governmental and business-type activities, respectively, at June 30, 2024. Of those amounts, \$99,939 and \$66,179 have been recorded as current liabilities for governmental and business-type activities, respectively.

The City's outstanding obligations from direct borrowings and direct placements related to governmental activities of \$98,640 contain provisions that in an event of default, either by (1) unable to make principal or interest payments (2) false or misrepresentation is made to the lender (3) become insolvent or make an assignment for the benefit of its creditors (4) if the lender at any time in good faith believes that the prospect of payment of any indebtedness is impaired. Upon the occurrence of any default event, the outstanding amounts, including accrued interest become immediately due and payable.

All City departments and funds with employees liquidate vacation, compensated absences, and normal sick leave as a direct payout. For governmental activities, compensated absences are generally liquidated by the General Fund.

Year Ending June 30,	Primary Government					
	General Obligation / Revenue Bonds				Direct Borrowing	
	Governmental Activities		Business-Type Activities		Governmental Activities	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 740,000	\$ 209,874	\$ 855,000	\$ 452,026	\$ 58,223	\$ 1,828
2026	775,000	195,454	895,000	421,907	37,927	482
2027	810,000	179,799	940,000	390,385	2,490	6
2028	850,000	163,124	910,000	357,258	-	-
2029	885,000	145,394	960,000	325,425	-	-
2030-2034	2,385,000	476,813	4,260,000	1,150,818	-	-
2035-2039	1,490,000	183,400	3,450,000	522,138	-	-
2040-2042	-	-	1,185,000	65,888	-	-
	<u>\$ 7,935,000</u>	<u>\$ 1,553,858</u>	<u>\$ 13,455,000</u>	<u>\$ 3,685,845</u>	<u>\$ 98,640</u>	<u>\$ 2,316</u>

Year Ending June 30,	Component Units	
	General Obligation Bonds	
	Principal	Interest
2025	\$ 350,000	\$ 259,010
2026	415,000	244,160
2027	430,000	227,860
2028	445,000	210,960
2029	465,000	193,375
2030-2034	2,605,000	678,580
2035-2038	1,880,000	148,880
	<u>\$ 6,590,000</u>	<u>\$ 1,962,825</u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - LEASES RECEIVABLE

The City leases tower space to a cellular company. The City will receive annual escalating payments through November 2047. For the year ended June 30, 2024, the City recognized \$3,630 in lease revenue. As of June 30, 2024, the City reports a receivable and deferred inflow of resources associated with this lease of \$354,791. The deferred inflow of resources will be recognized as revenue over the lease term.

NOTE 9 - DEFINED BENEFIT PENSION PLAN

Plan Description

The City participates in the Michigan Municipal Employees' Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan's Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing MERS website at www.mersofmich.com.

Summary of Significant Accounting Policies

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefits Provided

Benefits provided include plans with multipliers ranging from 2.50% to 3.00%.

Vesting period of 10 years.

Normal retirement age is 60 with early retirement of 50 to 55 with 25 years of service or reduced early retirement at 50 with 25 years of service or 55 with 15 years of service.

Final average compensation is calculated based on three to five years.

Benefit terms, within the parameters established by MERS, are generally established and amended by authority of the City Council, generally after negotiations of these terms with the affected unions. Benefit terms may be subject to binding arbitration in certain circumstances.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 9 - DEFINED BENEFIT PENSION PLAN (continued)

Benefits Provided (continued)

At the December 31, 2023, valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	108
Inactive employees entitled to but not yet receiving benefits	21
Active employees	<u>37</u>
Total employees covered by the Plan	<u><u>166</u></u>

Contributions

Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

Payable to the Pension Plan

At June 30, 2024, there were no amounts outstanding by the City for contributions to the pension plan required for the year ended June 30, 2024.

Net Pension Liability

The employer's net pension liability reported at June 30, 2024 was determined using a measure of the total pension liability and the pension net position as of December 31, 2023. The December 31, 2023 total pension liability was determined by an actuarial valuation performed as of that date.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - DEFINED BENEFIT PENSION PLAN (continued)

Net Pension Liability (continued)

Changes in the net pension liability during the measurement year were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<u>Changes in Net Pension Liability</u>	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at December 31, 2022	\$ 41,520,372	\$ 22,520,846	\$ 18,999,526
Changes for the Year			
Service cost	450,718	-	450,718
Interest on total pension liability	2,917,045	-	2,917,045
Difference between expected and actual experience	180,968	-	180,968
Changes of assumptions	299,872	-	299,872
Employer contributions	-	1,956,005	(1,956,005)
Employee contributions	-	240,576	(240,576)
Net investment income (loss)	-	2,467,600	(2,467,600)
Benefit payments, including employee refunds	(3,021,251)	(3,021,251)	-
Administrative expense	-	(52,368)	52,368
Net changes	827,352	1,590,562	(763,210)
Balances as of December 31, 2023	\$ 42,347,724	\$ 24,111,408	\$ 18,236,316

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the City recognized pension expense of \$2,160,847. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 90,484	\$ -
Assumption changes	149,936	-
Net difference between projected and actual earnings on pension plan investments	1,204,379	-
Contributions subsequent to the measurement date*	927,779	-
Total	\$ 2,372,578	\$ -

* The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition in the net pension liability for the year ending June 30, 2025.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - DEFINED BENEFIT PENSION PLAN (continued)

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	Pension Expense
2025	\$ 456,139
2026	429,268
2027	732,719
2028	<u>(173,327)</u>
	<u><u>\$ 1,444,799</u></u>

Actuarial Assumptions

The total pension liability in the December 31, 2023, annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary increases: 3.00% in the long-term plus a percentage based on age related scale to reflect merit, longevity, and promotional pay increases.

Investment rate of return: 7.18%, net of investment expenses, including inflation.

Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the valuation were based on the results of the 2014-2018 Five-Year Experience Study.

Discount Rate

The discount rate used to measure the total pension liability is 7.18%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers.

Projected Cash Flows

Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 9 - DEFINED BENEFIT PENSION PLAN (continued)

Projected Cash Flows (continued)

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money-Weighted Rate of Return
Global equity	60.00%	4.38%	2.63%
Global fixed income	20.00%	2.00%	0.40%
Private investments	20.00%	7.00%	1.40%
	<u>100.00%</u>		<u>4.43%</u>
Inflation			2.50%
Administrative expense netted above			<u>0.25%</u>
Investment rate of return (discount rate)			<u>7.18%</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rates 7.18%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	<u>\$ 22,935,949</u>	<u>\$ 18,236,316</u>	<u>\$ 14,287,701</u>

Changes in Assumptions

The discount rate changed from 7.25% to 7.18% during plan year 2023.

Changes in Benefit Terms

There were no changes in benefit terms during plan year 2023.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 10 - DEFINED CONTRIBUTION PENSION PLAN

The City provides a defined contribution pension plan, which provides retirement benefits to qualified employees who were hired after July 1, 2013. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The City's contribution for employees eligible to participate in the plans vests based on years of service with 100% vesting occurring after 5 years of service. The City and participants contribute a percentage of participant's salary to the plans. City contributions to the MERS plan are 10% of salary and participant contributions are 7.7% of salary. City contributions for the fiscal year 2024 were \$314,479 and participant contributions were \$242,150. The plan provisions and contribution amounts were established by the City Council and may be amended by the Council. The plan is administered along with the defined benefit pension plans, through MERS.

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The City of Marshall Other Post-Employment Benefits Plan (the "Plan") is a single-employer defined benefit healthcare plan administered by the City using MERS' retiree health funding vehicle (RHFV). The Plan provides certain retiree medical benefits as other post-employment benefits (OPEB) to all applicable employees, in accordance with union agreements and/or personnel policies. Benefit provisions are established by the City Council. The Plan does not issue a separate stand-alone financial statement.

Benefits Provided

The Plan was established and is being funded under the authority of the City. The City has no obligation to make contributions in advance of when the premiums are due for payment (i.e., may be financed on a "pay-as-you-go" basis). The Plan has no legally required reserves.

Summary of Plan Participants

At the June 30, 2024 valuation date, the following employees were covered by the benefit terms:

Active plan members	1
Retirees and beneficiaries	<u>62</u>
Total employees covered by the plan	<u><u>63</u></u>

Net OPEB Liability

The net OPEB liability of the City was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of that date.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Salary increases	3.00%
Investment rate of return	7.00%, including inflation
Healthcare cost trend rate	7.25% graded down 4.50% by 0.25% per year
20-year Municipal bond rate	4.00%

Mortality rates were based on the 2010 public general employees and healthy retirees, headcount weighted with improvement scale MP-2021.

The assumptions used in the June 30, 2024 valuation were determined by the City's management as of June 30, 2024.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Rate of Return</u>
Global equity	60.00%	4.50%
Global fixed income	20.00%	2.00%
Private investments	20.00%	7.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that City contributions will be \$200,000 in addition to paying retiree benefits from general operating funds for the foreseeable future. Thus, based on those assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. There is no cross-over point. This discount rate is used to determine the Total OPEB Liability. As of June 30, 2023, the discount rate used to value OPEB liabilities was 7.00%.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Changes in Assumptions

The actuarial assumptions were changed during the year as follows:

- 20-year Municipal bond rate changed from 4.31% to 4.00%.

Change in Net OPEB Liability

The change in the net OPEB liability for the year ended June 30, 2024 is as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPB Liability
<u>Changes in Net OPEB Liability</u>	<u>(a)</u>	<u>(b)</u>	<u>(a)-(b)</u>
Balances at June 30, 2023	\$ 6,501,336	\$ 2,145,799	\$ 4,355,537
Changes for the Year			
Service cost	5,223	-	5,223
Interest on total OPEB liability	439,981	-	439,981
Difference between expected and actual experience	(876,890)	-	(876,890)
Changes of assumptions	(1,000)	-	(1,000)
Employer contributions	-	442,243	(442,243)
Net investment income	-	220,260	(220,260)
Benefit payments, including employee refunds	(442,243)	(442,243)	-
Administrative expense	-	(4,700)	4,700
Net changes	(874,929)	215,560	(1,090,489)
Balances as of June 30, 2024	\$ 5,626,407	\$ 2,361,359	\$ 3,265,048

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 3,767,478	\$ 3,265,048	\$ 2,838,010

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB liability	<u>\$ 2,823,824</u>	<u>\$ 3,265,048</u>	<u>\$ 3,776,831</u>

OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the City recognized an OPEB benefit of \$578,633. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on plan investments	<u>\$ 2,005</u>	<u>\$ -</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2025	\$ (13,347)
2026	44,319
2027	(15,638)
2028	<u>(13,329)</u>
	<u>\$ 2,005</u>

NOTE 12 - RISK MANAGEMENT

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The City has purchased commercial insurance for excess claims for general and auto liability, auto physical damage, and property loss claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 12 - RISK MANAGEMENT (continued)

The City also participates in a pool, the Michigan Municipal League Workers' Compensation Fund, with other municipalities for workers' compensation losses. The pool is organized under Public Act 317 of 1969, as amended. In the event the pool's claims and expenses for a policy year exceed the total normal annual premiums for said years, all members of the specific pool's policy year may be subject to special assessment to make up the deficiency. The City has not been informed of any special assessments being required in any of the past three fiscal years.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

The City participates in a number of Federal and State assisted grant programs which are subject to compliance audits. The periodic program compliance audits of many of the programs have not yet been completed or final resolution has not been received. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Contingent liabilities represent items that are not recognized in the Statement of Net Position at June 30, 2024 because there is significant uncertainty as to the outcome of a future event. Contingent liabilities are recorded in the Statement of Net Position only when the contingency is probable, and the amount can be estimated. The City estimates that the potential claims against the City not covered by insurance resulting from such litigation would not materially affect the financial statements of the City.

NOTE 14 - DIAL-A-RIDE DISCLOSURES

The following disclosures are required by the Michigan Department of Transportation (MDOT) relative to the City's Dial-A-Ride program which is funded by and through MDOT:

Cost Allocation Plans

The Dial-A-Ride has one cost allocation plan (central service - building) where the methodology has been approved by the Office of Passenger Transportation (OPT). The cost allocation plan was adhered to in the preparation of the financial statements.

Nonfinancial Methodology

The methodology used for compiling vehicle mileage is adequate and reliable.

Depreciation

The depreciation expense reported in 51300 equals the ineligible depreciation reported in 55007. Therefore, the depreciation assurance regarding approval of useful life is not required.

Capital Funds Used to Pay for Operating

No operating expenses are subtracted out as ineligible because no capital money was used to pay for operating expenses for the fiscal year ended June 30, 2024.

**CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS**

NOTE 14 - DIAL-A-RIDE DISCLOSURES (continued)

Expenses Associated with PTMS Codes 406 & 407

Expenses associated with 406xx Auxiliary Transportation Revenue (advertising revenue) and / or 407xx Non-transportation, if any, are subtracted out as ineligible under 56002 Ineligible Expenses Associated with Advertising Revenue for the fiscal year ended September 30, 2023.

Retirement Benefits

The Dial-A-Ride offers two pension compensation plans: MERS defined benefit and MERS defined contribution. During the fiscal year ended September 30, 2023 the Dial-A-Ride paid \$0 in 50210 DC Pensions under its MERS defined contribution plan. The entire amount was expensed on the books and reported in 50210 DC Pensions. The entire sum of \$0 was paid (e.g., an out-of-pocket payment) and, therefore, no DC pension is subtracted out under 58010 Ineligible DC Pensions.

Pension costs incurred for the MERS defined benefit plan were calculated pursuant to the MERS GASB 68 Implementation Guide. The total pension expense recognized as calculated in STEP 6 of the guide was \$41,477 for the Dial-A-Ride's fiscal year end of September 30, 2023. The entire amount of \$41,477 was expensed on the books and is reported in 50220 DB Pensions as of September 30, 2023. The transit agency paid (e.g., an out of pocket payment) \$40,268, therefore, \$1,209 of defined benefit pension costs are ineligible for reimbursement. \$1,209 has been added in as ineligible on the OAR schedule under 58020 Ineligible DB Pension.

OPEB costs incurred for the OPEB plan were calculated in accordance with GASB 75. The total OPEB expense recognized in the actuarial valuation is \$20,560. The entire amount of \$20,560 was expensed on the books and is reported in 50230 Other Post-employment Benefits (OPEB). The transit agency paid (e.g., an out of pocket payment) \$35,854, therefore, \$20,560 of OPEB costs are eligible for reimbursement.

	Defined Benefit Pension	Defined Benefit OPEB
Cumulative ineligible expenses/cost, beginning of year	\$ 105,229	\$ (923,414)
Current year ineligible expenses/cost	<u>1,209</u>	<u>(15,294)</u>
Cumulative ineligible expenses/cost, end of year	<u><u>\$ 106,438</u></u>	<u><u>\$ (938,708)</u></u>

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 15 - FUND BALANCE CLASSIFICATIONS

The following are the various fund balance classifications as of June 30, 2024:

	General Fund	Municipal Streets Fund	Nonmajor Governmental Funds	Total
Fund Balances				
Nonspendable				
Inventory	\$ 25,038	\$ -	\$ 36,058	\$ 61,096
Prepays	63,108	-	566	63,674
Advances	1,384,400	-	-	1,384,400
Endowments	-	-	321,851	321,851
Restricted				
Streets	-	181,201	2,164,571	2,345,772
Regional law enforcement center	-	-	610,003	610,003
Capital projects	-	-	50	50
Leaf, brush, and trash removal	-	-	48,451	48,451
Drug and law enforcement	-	-	1,950	1,950
SAFER	-	-	12	12
Cemetery perpetual care	-	-	341,668	341,668
Debt service	-	-	278,584	278,584
ARPA	-	-	33,508	33,508
Building Inspection	-	-	169,959	169,959
RAP Program	-	-	160,643	160,643
Committed				
Fire truck	184,000	-	-	184,000
Special projects	-	-	567,997	567,997
Unassigned	2,251,987	-	-	2,251,987
 TOTAL FUND BALANCES	 \$ 3,908,533	 \$ 181,201	 \$ 4,735,871	 \$ 8,825,605

NOTE 16 - CHANGES WITHIN THE FINANCIAL REPORTING ENTITY

For the year ended June 30, 2024, the City implemented the following new pronouncements: GASB Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*.

Summary: This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error correction. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 16 - CHANGES WITHIN THE FINANCIAL REPORTING ENTITY (continued)

During the fiscal year 2024, changes to or within the financial reporting entity resulted in adjustments to beginning fund balance, as follows:

	Reporting Units Affected by Adjustments to Beginning Balances	
	Municipal Streets	Nonmajor Governmental Funds
Fund balances, as previously reported	\$ -	\$ 4,877,407
Change from nonmajor to major fund	1,620,365	(1,620,365)
Fund balances, as restated	<u>\$ 1,620,365</u>	<u>\$ 3,257,042</u>

NOTE 17 - NET POSITION DEFICITS

The following funds had net position deficits at June 30, 2024:

	Net Position	
	Unrestricted	Total
PRIMARY GOVERNMENT		
Business-type Activities		
FiberNet Fund	\$ (2,865,626)	\$ (109,755)
COMPONENT UNITS		
Downtown Development Authority	(106,501)	(50,831)
South Neighborhood Improvement Authority	37,429	(113,585)

NOTE 18 - UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 18 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of circumstances disclosed and the government's vulnerability to the risk of substantial impact. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2024-2025 fiscal year.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements - or modifies existing requirements - related to the following:

- a. Management's discussion and analysis (MD&A);
 - i. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
 - 1) Overview of the Financial Statements,
 - 2) Financial Summary,
 - 3) Detailed Analyses,
 - 4) Significant Capital Asset and Long-Term Financing Activity,
 - 5) Currently Known Facts, Decisions, or Conditions;
 - ii. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;
 - iii. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
- b. Unusual or infrequent items;
- c. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
 - i. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
 - ii. Requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses and defines subsidies;
- d. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
- e. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI.

The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

CITY OF MARSHALL
NOTES TO FINANCIAL STATEMENTS

NOTE 18 - UPCOMING ACCOUNTING PRONOUNCEMENTS (continued)

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The City is currently evaluating the impact this standard will have on the financial statements when adopted during the 2025-2026 fiscal year.

NOTE 19 - SUBSEQUENT EVENT

On October 28, 2024, the City sold the Marshall House, a major enterprise activity, for \$9.5 million.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF MARSHALL
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 4,516,077	\$ 4,516,077	\$ 4,603,178	\$ 87,101
Licenses and permits	272,000	187,000	165,723	(21,277)
Intergovernmental	1,425,311	1,510,270	1,807,551	297,281
Charges for services	402,586	417,586	378,502	(39,084)
Fines and forfeits	14,000	14,000	14,320	320
Interest and rents	727,034	727,034	836,929	109,895
Other	888,557	1,278,557	1,337,639	59,082
TOTAL REVENUES	8,245,565	8,650,524	9,143,842	493,318
EXPENDITURES				
Current				
General government				
Council	2,957	3,657	3,301	356
Manager	201,101	211,101	202,242	8,859
Assessor	71,877	71,877	71,290	587
Attorney	75,000	360,000	346,892	13,108
Human resources	46,840	56,840	55,587	1,253
Clerk	104,678	128,577	128,449	128
Treasurer	536,552	564,761	536,059	28,702
City hall	83,170	109,170	101,341	7,829
Chapel	1,730	1,730	1,211	519
Other City properties	65,000	65,000	63,331	1,669
Non-departmental	843,340	786,729	765,143	21,586
Total general government	2,032,245	2,359,442	2,274,846	84,596
Public safety				
Police	2,107,259	2,181,259	2,150,475	30,784
Crossing guards	5,660	5,660	4,946	714
Dispatch operations	122,000	125,000	124,873	127
Fire	1,249,328	1,309,328	1,305,511	3,817
Total public safety	3,484,247	3,621,247	3,585,805	35,442
Public works				
Street	1,026,990	1,026,990	967,160	59,830
Composting	51,902	51,902	45,508	6,394
Engineering	43,274	46,730	43,510	3,220
Cemetery	175,268	199,268	193,308	5,960
Airport	165,922	190,922	189,911	1,011
Public services building	125,769	166,769	171,168	(4,399)
Total public works	1,589,125	1,682,581	1,610,565	72,016

**CITY OF MARSHALL
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (continued)
YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Positive (Negative)
EXPENDITURES (continued)				
Current (continued)				
Community and economic development				
Farmers market	\$ 18,511	\$ 24,011	\$ 24,128	\$ (117)
Planning and zoning	129,764	219,764	197,582	22,182
Total community and economic development	148,275	243,775	221,710	22,065
Recreation and culture				
Recreation	351,334	394,834	378,949	15,885
Parks	107,193	134,193	132,015	2,178
Total recreation and culture	458,527	529,027	510,964	18,063
Debt service	45,073	130,032	130,031	1
Capital outlay	-	77,000	76,523	477
TOTAL EXPENDITURES	7,757,492	8,643,104	8,410,444	232,660
EXCESS OF REVENUES OVER EXPENDITURES	488,073	7,420	733,398	725,978
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	-	-	-
Transfers out	(446,374)	(446,374)	(444,784)	1,590
TOTAL OTHER FINANCING SOURCES (USES)	(416,374)	(446,374)	(444,784)	1,590
NET CHANGE IN FUND BALANCE	71,699	(438,954)	288,614	727,568
Fund balance, beginning of year	3,619,919	3,619,919	3,619,919	-
Fund balance, end of year	\$ 3,691,618	\$ 3,180,965	\$ 3,908,533	\$ 727,568

**CITY OF MARSHALL
MUNICIPAL STREET FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2024**

	Original Budget	Final Amended Budget	Actual	Variances with Final Budget Positive (Negative)
REVENUES				
Interest and rents	\$ 50,000	\$ 50,000	\$ 73,459	\$ 23,459
Other revenue	-	16,695	154,372	137,677
TOTAL REVENUES	50,000	66,695	227,831	161,136
EXPENDITURES				
Current				
Public works	861,060	1,687,060	1,952,435	(265,375)
EXCESS OF REVENUES (UNDER) EXPENDITURES	(811,060)	(1,620,365)	(1,724,604)	(104,239)
OTHER FINANCING SOURCES				
Transfer in	-	-	285,440	285,440
NET CHANGE IN FUND BALANCE	(811,060)	(1,620,365)	(1,439,164)	181,201
Fund balance, beginning of year	1,620,365	1,620,365	1,620,365	-
Fund balance, end of year	\$ 809,305	\$ -	\$ 181,201	\$ 181,201

CITY OF MARSHALL
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 12/31 OF EACH FISCAL YEAR)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
CHANGE IN TOTAL PENSION LIABILITY										
Service cost	\$ 450,718	\$ 443,110	\$ 425,726	\$ 382,455	\$ 408,090	\$ 394,120	\$ 433,744	\$ 479,907	\$ 499,467	\$ 494,170
Interest	2,917,045	2,844,314	2,846,747	2,734,814	2,752,916	2,682,389	2,674,178	2,624,048	2,516,972	2,450,825
Changes of benefit terms	-	-	-	-	70	-	4,811	-	-	-
Difference between expected and actual experience	180,968	709,332	(27,590)	224,980	(80,974)	288,807	(639,786)	(201,324)	(31,309)	-
Changes of assumptions	299,872	-	1,387,534	815,496	1,114,526	-	-	-	1,499,182	-
Benefit payments, including employee refunds	(3,021,251)	(2,973,480)	(2,759,318)	(2,653,844)	(2,563,879)	(2,417,509)	(2,283,549)	(2,222,675)	(2,142,685)	(2,143,777)
Net Change in Total Pension Liability	827,352	1,023,276	1,873,099	1,503,901	1,630,749	947,807	189,398	679,956	2,341,627	801,218
Total Pension Liability, beginning	41,520,372	40,497,096	38,623,997	37,120,096	35,489,347	34,541,540	34,352,142	33,672,186	31,330,559	30,529,341
Total Pension Liability, ending	<u>\$ 42,347,724</u>	<u>\$ 41,520,372</u>	<u>\$ 40,497,096</u>	<u>\$ 38,623,997</u>	<u>\$ 37,120,096</u>	<u>\$ 35,489,347</u>	<u>\$ 34,541,540</u>	<u>\$ 34,352,142</u>	<u>\$ 33,672,186</u>	<u>\$ 31,330,559</u>
CHANGE IN PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 1,956,005	\$ 1,868,810	\$ 1,522,547	\$ 1,259,552	\$ 1,104,995	\$ 984,063	\$ 862,172	\$ 790,417	\$ 710,139	\$ 611,791
Contributions - employee	240,576	300,007	256,274	275,570	248,537	269,424	282,382	311,834	329,215	353,729
Net investment income (loss)	2,467,600	(2,672,801)	3,285,702	2,712,878	2,751,161	(856,613)	2,742,993	2,241,410	(311,804)	1,337,330
Benefit payments, including employee refunds	(3,021,251)	(2,973,480)	(2,759,318)	(2,653,844)	(2,563,879)	(2,417,509)	(2,283,549)	(2,222,675)	(2,142,685)	(2,143,777)
Administrative expenses	(52,368)	(47,330)	(37,687)	(43,800)	(47,356)	(43,320)	(43,520)	(44,490)	(46,163)	(48,890)
Net Change in Plan Fiduciary Net Position	1,590,562	(3,524,794)	2,267,518	1,550,356	1,493,458	(2,063,955)	1,560,478	1,076,496	(1,461,298)	110,183
Plan Fiduciary Net Position, beginning	22,520,846	26,045,640	23,778,122	22,227,766	20,734,308	22,798,263	21,237,785	20,161,289	21,622,587	21,512,404
Plan Fiduciary Net Position, ending	<u>\$ 24,111,408</u>	<u>\$ 22,520,846</u>	<u>\$ 26,045,640</u>	<u>\$ 23,778,122</u>	<u>\$ 22,227,766</u>	<u>\$ 20,734,308</u>	<u>\$ 22,798,263</u>	<u>\$ 21,237,785</u>	<u>\$ 20,161,289</u>	<u>\$ 21,622,587</u>
City's Net Pension Liability	\$ 18,236,316	\$ 18,999,526	\$ 14,451,456	\$ 14,845,875	\$ 14,892,330	\$ 14,755,039	\$ 11,743,277	\$ 13,114,357	\$ 13,510,897	\$ 9,707,972
Plan fiduciary net position as a percentage of the total pension liability	56.94%	54.24%	64.31%	61.56%	59.88%	58.42%	66.00%	61.82%	59.88%	69.01%
Covered payroll	\$ 2,790,571	\$ 2,671,417	\$ 2,866,513	\$ 2,781,676	\$ 2,978,869	\$ 2,879,640	\$ 3,220,900	\$ 3,544,724	\$ 3,714,381	\$ 3,702,727
City's net pension liability as a percentage of covered payroll	653.5%	711.2%	504.1%	533.7%	499.9%	512.4%	364.6%	370.0%	363.7%	262.2%

**CITY OF MARSHALL
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CITY CONTRIBUTIONS
LAST TEN FISCAL YEARS
(AMOUNTS WERE DETERMINED AS OF 6/30 EACH FISCAL YEAR)**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	\$ 1,879,920	\$ 2,011,143	\$ 1,670,079	\$ 1,351,493	\$ 1,166,246	\$ 984,063	\$ 862,172	\$ 815,277	\$ 710,139	\$ 654,990
Contributions in relation to the actuarially determined contribution	<u>1,879,920</u>	<u>2,011,143</u>	<u>1,670,079</u>	<u>1,351,493</u>	<u>1,166,246</u>	<u>984,063</u>	<u>862,172</u>	<u>815,277</u>	<u>710,139</u>	<u>654,990</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,934,990	\$ 2,856,931	\$ 3,029,723	\$ 2,950,962	\$ 2,919,292	\$ 2,822,047	\$ 3,317,527	\$ 3,459,896	\$ 3,751,525	\$ 3,702,728
Contributions as a percentage of covered payroll	64.05%	70.40%	55.12%	45.80%	39.95%	34.87%	25.99%	23.56%	18.93%	17.69%

CITY OF MARSHALL
OTHER POST-EMPLOYMENT BENEFITS PLAN
SCHEDULE OF CHANGES IN THE PLAN'S NET OPEB LIABILITY AND RELATED RATIOS
LAST SEVEN MEASUREMENT DATES (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2024	2023	2022	2021	2020	2019	2018
CHANGE IN TOTAL OPEB LIABILITY							
Service cost	\$ 5,223	\$ 4,985	\$ 8,222	\$ 8,348	\$ 31,537	\$ 165,819	\$ 155,319
Interest	439,981	448,276	640,587	658,434	690,180	761,974	764,687
Difference between expected and actual experience	(876,890)	(133,017)	(2,629,273)	(78,507)	(1,272,562)	(78,697)	(107,694)
Changes of assumptions	(1,000)	52,467	197,259	(226,421)	(287,369)	(14,990,818)	471,768
Benefit payments, including refunds of member contributions	(442,243)	(540,661)	(509,541)	(699,489)	(575,706)	(587,200)	(548,507)
Net Change in Total OPEB Liability	(874,929)	(167,950)	(2,292,746)	(337,635)	(1,413,920)	(14,728,922)	735,573
Total OPEB Liability, beginning	6,501,336	6,669,286	8,962,032	9,299,667	10,713,587	25,442,509	24,706,936
Total OPEB Liability, ending	<u>\$ 5,626,407</u>	<u>\$ 6,501,336</u>	<u>\$ 6,669,286</u>	<u>\$ 8,962,032</u>	<u>\$ 9,299,667</u>	<u>\$ 10,713,587</u>	<u>\$ 25,442,509</u>
CHANGE IN PLAN FIDUCIARY NET POSITION							
Employer contributions	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
Contributions/benefits paid from general operating funds	442,243	540,661	509,541	699,489	575,706	587,200	548,507
OPEB plan net investment income (loss)	220,260	141,409	(162,190)	386,713	26,540	27,816	67,943
Benefit payments, including refunds of member contributions	(442,243)	(540,661)	(509,541)	(699,489)	(575,706)	(587,200)	(548,507)
Administrative expenses	(4,700)	(3,721)	(3,537)	(2,862)	(2,111)	(1,972)	(2,206)
Net Change in Plan Fiduciary Net Position	215,560	337,688	34,273	583,851	224,429	25,844	65,737
Plan Fiduciary Net Position, beginning	2,145,799	1,808,111	1,773,838	1,189,987	965,558	939,714	873,977
Plan Fiduciary Net Position, ending	<u>\$ 2,361,359</u>	<u>\$ 2,145,799</u>	<u>\$ 1,808,111</u>	<u>\$ 1,773,838</u>	<u>\$ 1,189,987</u>	<u>\$ 965,558</u>	<u>\$ 939,714</u>
Plan's Net OPEB Liability	\$ 3,265,048	\$ 4,355,537	\$ 4,861,175	\$ 7,188,194	\$ 8,109,680	\$ 9,748,029	\$ 24,502,795
Plan fiduciary net position as a percentage of the total OPEB liability	41.97%	33.01%	27.11%	19.79%	12.80%	9.01%	3.69%
Covered payroll	\$ 56,813	\$ 55,549	\$ 51,855	\$ 336,660	\$ 456,791	\$ 301,626	N/A
Plan's net OPEB liability as a percentage of covered payroll	5747.01%	7840.89%	9374.55%	2135.15%	1775.36%	3231.83%	N/A

CITY OF MARSHALL
OTHER POST-EMPLOYMENT BENEFITS PLAN
SCHEDULE OF EMPLOYER OPEB CONTRIBUTIONS
LAST SEVEN FISCAL YEARS (ULTIMATELY TEN YEARS WILL BE DISPLAYED)
(AMOUNTS WERE DETERMINED AS OF 6/30 OF EACH FISCAL YEAR)

	2024	2023	2022	2021	2020	2019	2018
Actuarially determined contributions	\$ 1,067,864	\$ 1,025,188	\$ 7,725,352	\$ 4,516,130	\$ 3,721,006	\$ 1,579,522	\$ 8,242,097
Contributions in relation to the actuarially determined contribution	442,243	740,661	709,541	899,489	775,706	587,200	548,507
Contribution deficiency	<u>\$ 625,621</u>	<u>\$ 284,527</u>	<u>\$ 7,015,811</u>	<u>\$ 3,616,641</u>	<u>\$ 2,945,300</u>	<u>\$ 992,322</u>	<u>\$ 7,693,590</u>
Covered payroll	\$ 56,813	\$ 55,549	\$ 51,855	\$ 336,660	\$ 456,791	\$ 301,626	N/A
Contributions as a percentage of covered payroll	778.42%	1333.35%	1368.32%	267.18%	169.82%	194.68%	N/A

CITY OF MARSHALL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The City's budgeted expenditures have been shown at the activity level for the General Fund and major special revenue funds. The approved budgets for the City have been adopted at the activity level for the General Fund and total expenditure level for the special revenue funds.

During the year ended June 30, 2024, the City incurred expenditures in the General Fund and major special revenue fund in excess of the amounts appropriated as follows:

	<u>Amounts Appropriated</u>	<u>Amounts Expended</u>	<u>Variance</u>
General Fund			
Current			
Public works			
Public services building	\$ 166,769	\$ 171,168	\$ (4,399)
Community and economic development			
Farmers market	24,011	24,128	(117)
Municipal Streets Fund			
Current			
Public works	1,687,060	1,952,435	(265,375)

NOTE 2 - DEFINED BENEFIT PENSION PLAN

Actuarial valuation information relative to the determination of contributions:

Valuation date: December 31, 2023

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed
Inflation rate	2.50%
Investment rate of return	7.18%, net of investment expenses and administrative expenses including inflation
Mortality	Pub-2010 and fully generated MP-2019

Changes in Assumptions: The discount rate changed from 7.25% to 7.18% during plan year 2023.

Changes in Benefit Terms: There were no changes in benefit terms during plan year 2023.

CITY OF MARSHALL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 3 - OTHER POST-EMPLOYMENT BENEFITS PLAN

Actuarial valuation information relative to the determination of contributions:

Valuation date: June 30, 2024

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50%
Salary increases rate	3.00%
Investment rate of return	7.00%
Mortality	2010 Public Safety and General Employees and Healthy Retirees, Headcount weighted, IRS 2024 Adjusted Scale MP-2021

Changes of Benefit Terms: There were no changes of benefit terms during plan year 2023.

Changes of Assumptions: 20-year Municipal bond rate changed from 4.31% to 4.00%.

OTHER SUPPLEMENTARY INFORMATION

**CITY OF MARSHALL
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024**

	Special						
	Major Streets	Local Streets	Marshall Regional Law Enforcement Center	Leaf, Brush, and Trash Removal	Drug Forfeiture	SAFER Grant	ARPA Grant
ASSETS							
Cash and investments	\$ 1,506,485	\$ 533,177	\$ 617,700	\$ 48,451	\$ 1,950	\$ -	\$ 209,597
Accounts receivable, net	-	-	-	-	-	-	-
Due from other governmental units	127,758	41,856	-	-	-	62,476	-
Inventories	36,058	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,670,301</u>	<u>\$ 575,033</u>	<u>\$ 617,700</u>	<u>\$ 48,451</u>	<u>\$ 1,950</u>	<u>\$ 62,476</u>	<u>\$ 209,597</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 39,821	\$ 868	\$ 5,879	\$ -	\$ -	\$ -	\$ 2,235
Accrued liabilities	2,275	1,741	1,818	-	-	8,157	-
Due to other funds	-	-	-	-	-	54,307	-
Due to other governmental units	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	173,854
TOTAL LIABILITIES	<u>42,096</u>	<u>2,609</u>	<u>7,697</u>	<u>-</u>	<u>-</u>	<u>62,464</u>	<u>176,089</u>
FUND BALANCES							
Nonspendable	36,058	-	-	-	-	-	-
Restricted	1,592,147	572,424	610,003	48,451	1,950	12	33,508
Committed	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,628,205</u>	<u>572,424</u>	<u>610,003</u>	<u>48,451</u>	<u>1,950</u>	<u>12</u>	<u>33,508</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,670,301</u>	<u>\$ 575,033</u>	<u>\$ 617,700</u>	<u>\$ 48,451</u>	<u>\$ 1,950</u>	<u>\$ 62,476</u>	<u>\$ 209,597</u>

Revenue			Debt Service		Capital Projects		Permanent	
CDBG	Building Inspection	RAP Program	Building Authority	Capital Improvement Bond	Building Authority Construction	Special Projects	Cemetery	Total
\$ -	\$ -	\$ 609	\$ 1,145	\$ 277,439	\$ 50	\$ 564,919	\$ 662,169	\$ 4,423,691
59,097	459,397	-	-	-	-	3,438	1,350	523,282
83,111	-	332,714	-	-	-	-	-	647,915
-	-	-	-	-	-	-	-	36,058
-	566	-	-	-	-	-	-	566
<u>\$ 142,208</u>	<u>\$ 459,963</u>	<u>\$ 333,323</u>	<u>\$ 1,145</u>	<u>\$ 277,439</u>	<u>\$ 50</u>	<u>\$ 568,357</u>	<u>\$ 663,519</u>	<u>\$ 5,631,512</u>
\$ 142,208	\$ 215,350	\$ 63,680	\$ -	\$ -	\$ -	\$ 360	\$ -	\$ 470,401
-	4,942	-	-	-	-	-	-	18,933
-	30,789	-	-	-	-	-	-	85,096
-	-	109,000	-	-	-	-	-	109,000
-	38,357	-	-	-	-	-	-	212,211
<u>142,208</u>	<u>289,438</u>	<u>172,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</u>	<u>-</u>	<u>895,641</u>
-	566	-	-	-	-	-	321,851	358,475
-	169,959	160,643	1,145	277,439	50	-	341,668	3,809,399
-	-	-	-	-	-	567,997	-	567,997
<u>-</u>	<u>170,525</u>	<u>160,643</u>	<u>1,145</u>	<u>277,439</u>	<u>50</u>	<u>567,997</u>	<u>663,519</u>	<u>4,735,871</u>
<u>\$ 142,208</u>	<u>\$ 459,963</u>	<u>\$ 333,323</u>	<u>\$ 1,145</u>	<u>\$ 277,439</u>	<u>\$ 50</u>	<u>\$ 568,357</u>	<u>\$ 663,519</u>	<u>\$ 5,631,512</u>

CITY OF MARSHALL
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024

	Special						
			Formerly Nonmajor				
	Major Streets	Local Streets	Municipal Streets	Marshall Regional Law Enforcement Center	Leaf, Brush, and Trash Removal	Drug Forfeiture	SAFER Grant
REVENUES							
Property taxes	\$ -	\$ -		\$ -	\$ 178,599	\$ -	\$ -
Licenses and permits	-	-		-	-	-	-
Intergovernmental	1,082,727	261,060		-	14,711	-	235,924
Charges for services	-	-		304,660	-	-	-
Interest	52,411	36,243		12,453	1,042	124	-
Other	-	-		56,160	-	-	-
TOTAL REVENUES	1,135,138	297,303		373,273	194,352	124	235,924
EXPENDITURES							
Current							
General government	-	-		-	-	-	-
Public safety	-	-		383,305	-	-	235,912
Public works	309,764	536,362		-	169,461	-	-
Community and economic development	-	-		-	-	-	-
Debt service	133,276	-		-	-	-	-
Capital outlay	-	-		-	-	-	-
TOTAL EXPENDITURES	443,040	536,362		383,305	169,461	-	235,912
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	692,098	(239,059)		(10,032)	24,891	124	12
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-		108,284	-	-	-
Transfers out	-	-		-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-		108,284	-	-	-
NET CHANGE IN FUND BALANCES	692,098	(239,059)		98,252	24,891	124	12
Fund balances, beginning of year, as previously reported	936,107	811,483	1,620,365	511,751	23,560	1,826	-
Changes within financial reporting entity (nonmajor to major)	-	-	(1,620,365)	-	-	-	-
Fund balances, beginning of year, as restated	936,107	811,483		511,751	23,560	1,826	-
Fund balances, end of year	\$ 1,628,205	\$ 572,424		\$ 610,003	\$ 48,451	\$ 1,950	\$ 12

Revenue				Debt Service		Capital Projects		Permanent	
ARPA Grant	CDBG	Building Inspection	RAP Program	Building Authority	Capital Improvement Bond	Building Authority Construction	Special Projects	Cemetery	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,215	\$ -	\$ -	\$ -	\$ 715,814
-	-	1,633,200	-	-	-	-	-	-	1,633,200
387,295	145,265	-	817,114	-	32,140	-	-	-	2,976,236
-	-	-	-	-	-	-	-	10,675	315,335
18,743	-	288	26	-	6,312	-	8,023	23,825	159,490
-	97,968	-	-	-	-	-	487,646	-	641,774
406,038	243,233	1,633,488	817,140	-	575,667	-	495,669	34,500	6,441,849
124,970	-	-	657,857	-	-	-	-	-	782,827
-	-	1,462,963	-	-	-	-	-	-	2,082,180
-	-	-	-	-	-	-	-	2,559	1,018,146
-	243,245	-	-	-	-	-	-	-	243,245
-	-	-	-	336,500	460,682	-	-	-	930,458
-	-	-	-	-	-	-	65,508	-	65,508
124,970	243,245	1,462,963	657,857	336,500	460,682	-	65,508	2,559	5,122,364
281,068	(12)	170,525	159,283	(336,500)	114,985	-	430,161	31,941	1,319,485
-	-	-	-	336,500	-	-	-	-	444,784
(262,325)	-	-	(23,115)	-	-	-	-	-	(285,440)
(262,325)	-	-	(23,115)	336,500	-	-	-	-	159,344
18,743	(12)	170,525	136,168	-	114,985	-	430,161	31,941	1,478,829
14,765	12	-	24,475	1,145	162,454	50	137,836	631,578	4,877,407
-	-	-	-	-	-	-	-	-	(1,620,365)
14,765	12	-	24,475	1,145	162,454	50	137,836	631,578	3,257,042
\$ 33,508	\$ -	\$ 170,525	\$ 160,643	\$ 1,145	\$ 277,439	\$ 50	\$ 567,997	\$ 663,519	\$ 4,735,871

**CITY OF MARSHALL
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024**

	Marshall House	DART	Solid Waste	Total
ASSETS				
Current assets				
Cash and investments	\$ 1,999,336	\$ 1,391,398	\$ 136,082	\$ 3,526,816
Accounts receivable	-	3,165	97,730	100,895
Due from other governmental units	-	15,332	-	15,332
Prepays	-	3,410	67	3,477
Total current assets	<u>1,999,336</u>	<u>1,413,305</u>	<u>233,879</u>	<u>3,646,520</u>
Noncurrent assets				
Capital assets, net of accumulated depreciation/amortization	<u>1,069,057</u>	<u>330,548</u>	<u>-</u>	<u>1,399,605</u>
TOTAL ASSETS	<u>3,068,393</u>	<u>1,743,853</u>	<u>233,879</u>	<u>5,046,125</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	43,282	48,604	-	91,886
Deferred outflows of resources related to OPEB	<u>36</u>	<u>41</u>	<u>-</u>	<u>77</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>43,318</u>	<u>48,645</u>	<u>-</u>	<u>91,963</u>
LIABILITIES				
Current liabilities				
Accounts payable	104,055	58,694	244	162,993
Accrued liabilities	479	5,973	390	6,842
Unearned revenue	<u>-</u>	<u>25,817</u>	<u>-</u>	<u>25,817</u>
Total current liabilities	<u>104,534</u>	<u>90,484</u>	<u>634</u>	<u>195,652</u>
Noncurrent liabilities				
Net other post-employment benefits liability	59,424	66,933	-	126,357
Net pension liability	<u>332,672</u>	<u>373,580</u>	<u>-</u>	<u>706,252</u>
Total noncurrent liabilities	<u>392,096</u>	<u>440,513</u>	<u>-</u>	<u>832,609</u>
TOTAL LIABILITIES	<u>496,630</u>	<u>530,997</u>	<u>634</u>	<u>1,028,261</u>
NET POSITION				
Investment in capital assets	1,069,057	330,548	-	1,399,605
Unrestricted	<u>1,546,024</u>	<u>930,953</u>	<u>233,245</u>	<u>2,710,222</u>
TOTAL NET POSITION	<u>\$ 2,615,081</u>	<u>\$ 1,261,501</u>	<u>\$ 233,245</u>	<u>\$ 4,109,827</u>

CITY OF MARSHALL
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024

	Marshall House	DART	Solid Waste	Total
OPERATING REVENUES				
Charges for services	\$ 487,836	\$ 21,627	\$ 429,555	\$ 939,018
Other	24,938	3,600	-	28,538
TOTAL OPERATING REVENUES	512,774	25,227	429,555	967,556
OPERATING EXPENSES				
Personnel services	50,939	224,256	11,008	286,203
Material and supplies	29,536	26,109	4,270	59,915
Utilities	129,562	1,445	-	131,007
Contractual	605,662	87,343	360,556	1,053,561
Insurance	9,910	2,157	-	12,067
Maintenance	24,801	19,666	-	44,467
Other expenses	11,233	19,517	1,635	32,385
Depreciation/amortization	92,810	79,194	-	172,004
TOTAL OPERATING EXPENSES	954,453	459,687	377,469	1,791,609
OPERATING INCOME (LOSS)	(441,679)	(434,460)	52,086	(824,053)
NONOPERATING REVENUES				
Intergovernmental	621,627	588,913	-	1,210,540
Property taxes	-	241,057	-	241,057
Interest earnings	25,096	31,854	4,336	61,286
TOTAL NONOPERATING REVENUES	646,723	861,824	4,336	1,512,883
CHANGE IN NET POSITION	205,044	427,364	56,422	688,830
Net position, beginning of year	2,410,037	834,137	176,823	3,420,997
Net position, end of year	\$ 2,615,081	\$ 1,261,501	\$ 233,245	\$ 4,109,827

CITY OF MARSHALL
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

	Marshall House	DART	Solid Waste	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts from customers	\$ 512,774	\$ 22,116	\$ 430,361	\$ 965,251
Cash paid to suppliers	(802,171)	(102,932)	(398,206)	(1,303,309)
Cash paid to employees	(60,519)	(234,435)	(10,946)	(305,900)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(349,916)	(315,251)	21,209	(643,958)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental	621,627	296,458	-	918,085
Property taxes received	-	241,057	-	241,057
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	621,627	537,515	-	1,159,142
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	(29,050)	(273,874)	-	(302,924)
Intergovernmental	-	277,123	-	277,123
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(29,050)	3,249	-	(25,801)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	25,096	31,854	4,336	61,286
NET INCREASE IN CASH AND INVESTMENTS	267,757	257,367	25,545	550,669
Cash and investments, beginning of year	1,731,579	1,134,031	110,537	2,976,147
Cash and investments, end of year	<u>\$ 1,999,336</u>	<u>\$ 1,391,398</u>	<u>\$ 136,082</u>	<u>\$ 3,526,816</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ (441,679)	\$ (434,460)	\$ 52,086	\$ (824,053)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation/amortization	92,810	79,194	-	172,004
(Increase) decrease in:				
Accounts receivable	-	(3,111)	806	(2,305)
Prepays	277	(2,579)	(9)	(2,311)
Deferred outflows of resources related to pension	18,308	20,562	-	38,870
Deferred outflows of resources related to OPEB	1,266	1,420	-	2,686
Increase (decrease) in:				
Accounts payable	8,256	55,884	(31,736)	32,404
Accrued liabilities	(305)	(19)	62	(262)
Net pension liability	(9,873)	(11,093)	-	(20,966)
Net other post-employment benefits liability	(18,976)	(21,049)	-	(40,025)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (349,916)	\$ (315,251)	\$ 21,209	\$ (643,958)

**CITY OF MARSHALL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2024**

	Data Processing	Motor Pool	Safety	Total
ASSETS				
Current assets				
Cash and investments	\$ 279,206	\$ 531,027	\$ 9,636	\$ 819,869
Accounts receivable	484	-	-	484
Inventories	-	-	1	1
Prepays	47,421	839	-	48,260
Total current assets	327,111	531,866	9,637	868,614
Noncurrent assets				
Capital assets, net of accumulated depreciation/amortization	105,847	2,546,906	-	2,652,753
TOTAL ASSETS	432,958	3,078,772	9,637	3,521,367
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	-	1,138	-	1,138
Deferred outflows related to OPEB	-	1	-	1
Total deferred outflows of resources	-	1,139	-	1,139
LIABILITIES				
Current liabilities				
Accounts payable	4,450	14,263	-	18,713
Accrued liabilities	958	4,022	-	4,980
Current portion of compensated absences	-	1,314	-	1,314
Current portion of long-term debt	14,476	-	-	14,476
Total current liabilities	19,884	19,599	-	39,483
Noncurrent liabilities				
Net other post-employment benefits liability	-	1,633	-	1,633
Net pension liability	-	8,747	-	8,747
Noncurrent portion of compensated absences	-	3,942	-	3,942
Noncurrent portion of long-term debt	17,258	-	-	17,258
Total noncurrent liabilities	17,258	14,322	-	31,580
TOTAL LIABILITIES	37,142	33,921	-	71,063
NET POSITION				
Net investment in capital assets	74,113	2,546,906	-	2,621,019
Unrestricted	321,703	499,084	9,637	830,424
TOTAL NET POSITION	\$ 395,816	\$ 3,045,990	\$ 9,637	\$ 3,451,443

CITY OF MARSHALL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2024

	Data Processing	Motor Pool	Safety	Total
OPERATING REVENUES				
Charges for services	\$ 264,671	\$ 682,534	\$ -	\$ 947,205
OPERATING EXPENSES				
Personnel services	26,254	15,984	-	42,238
Material and supplies	99,902	82,128	-	182,030
Utilities	-	25,862	-	25,862
Contractual	126,301	90,136	-	216,437
Insurance	-	127,112	-	127,112
Maintenance	2,851	55,145	-	57,996
Other expenses	2,155	17,934	296	20,385
Depreciation/amortization	17,648	401,080	-	418,728
TOTAL OPERATING EXPENSES	275,111	815,381	296	1,090,788
OPERATING (LOSS)	(10,440)	(132,847)	(296)	(143,583)
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental	-	58,560	1,728	60,288
Interest earnings	8,469	8,487	143	17,099
Gain on sale of capital assets	-	43,647	-	43,647
Interest expense	(789)	-	-	(789)
TOTAL NONOPERATING REVENUES (EXPENSES)	7,680	110,694	1,871	120,245
CHANGE IN NET POSITION	(2,760)	(22,153)	1,575	(23,338)
Net position, beginning of year	398,576	3,068,143	8,062	3,474,781
Net position, end of year	\$ 395,816	\$ 3,045,990	\$ 9,637	\$ 3,451,443

**CITY OF MARSHALL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

	Data Processing	Motor Pool	Safety	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from interfund services provided	\$ 264,671	\$ 693,823	\$ -	\$ 958,494
Cash paid to suppliers	(244,005)	(395,729)	(571)	(640,305)
Cash paid to employees	(26,203)	(112,972)	-	(139,175)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(5,537)	185,122	(571)	179,014
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Intergovernmental	-	58,560	1,728	60,288
Purchases of capital assets	(72,244)	(150,768)	-	(223,012)
Proceeds from sale of capital assets	-	52,739	-	52,739
Payments on borrowings	(14,189)	-	-	(14,189)
Interest and fees paid	(789)	-	-	(789)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(87,222)	(39,469)	1,728	(124,963)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	8,469	8,487	143	17,099
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(84,290)	154,140	1,300	71,150
Cash and investments, beginning of year	363,496	376,887	8,336	748,719
Cash and investments, end of year	\$ 279,206	\$ 531,027	\$ 9,636	\$ 819,869
Reconciliation of operating (loss) to net cash provided (used) by operating activities				
Operating (loss)	\$ (10,440)	\$ (132,847)	\$ (296)	\$ (143,583)
Adjustment to reconciled operating (loss) to net cash provided (used) by operating activities				
Depreciation/amortization	17,648	401,080	-	418,728
(Increase) decrease in:				
Accounts receivable	-	11,289	-	11,289
Prepays	(11,021)	(562)	-	(11,583)
Deferred outflows of resources related to pension	-	17,455	-	17,455
Deferred outflows of resources related to OPEB	-	390	-	390
Increase (decrease) in:				
Accounts payable	(1,775)	3,150	(275)	1,100
Accrued liabilities	51	625	-	676
Compensated absences	-	1,091	-	1,091
Net pension liability	-	(94,662)	-	(94,662)
Other post-employment benefits liability	-	(21,887)	-	(21,887)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (5,537)	\$ 185,122	\$ (571)	\$ 179,014

**DIAL A RIDE FUND
TRANSIT SCHEDULES**

**CITY OF MARSHALL
DIAL-A-RIDE FUND
SCHEDULE 1 - SCHEDULE OF LOCAL REVENUES
YEAR ENDED JUNE 30, 2024**

Description	7/1/2023 - 9/30/2023	10/1/2023 - 6/30/2024	Total
Demand Response (Farebox)			
Regular Service	\$ 4,659	\$ 16,968	\$ 21,627
Advertising	6,352	(2,752)	3,600
Other revenues	18,403	(6,189)	12,214
Tax levy	212,171	28,886	241,057
Interest income	7,579	24,275	31,854
	<u> </u>	<u> </u>	<u> </u>
TOTAL LOCAL REVENUES	<u>\$ 249,164</u>	<u>\$ 61,188</u>	<u>\$ 310,352</u>

**DIAL-A-RIDE FUND
SCHEDULE 1A - SCHEDULE OF LOCAL REVENUES
YEAR ENDED SEPTEMBER 30, 2023**

Description	10/1/2022 - 6/30/2023	7/1/2023 - 9/30/2023	Total
Demand Response (Farebox)			
Regular Service	\$ 25,306	\$ 4,659	\$ 29,965
Advertising	(2,752)	6,352	3,600
Other revenues	(18,403)	18,403	-
Tax levy	7,722	212,171	219,893
Contributions from local units	5,000	-	5,000
Interest income	16,572	7,579	24,151
	<u> </u>	<u> </u>	<u> </u>
TOTAL LOCAL REVENUES	<u>\$ 33,445</u>	<u>\$ 249,164</u>	<u>\$ 282,609</u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2024**

Federal and State Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant No./ Authorization Number	Program Award Amount	Current Year's Expenditures			Prior Years' Expenditures	Award Amount Remaining
				Total	Federal	State		
U.S. DEPARTMENT OF TRANSPORTATION								
Passed through Michigan Department of Transportation Formula Grants for Other than Urbanized Areas	20.509							
Operating Assistance - Section 5311 (FY24)		N/A	\$ 97,387	\$ 97,387	\$ 97,387	\$ -	\$ -	\$ -
Operating Assistance - Section 5311 (FY23)		N/A	125,946	9,085	9,085	-	116,861	-
Capital Assistance		N/A	277,123	277,123	277,123	-	-	-
RTAP		N/A	2,597	2,597	2,597	-	-	-
			503,053	386,192	386,192	-	116,861	-
MICHIGAN DEPARTMENT OF TRANSPORTATION								
Operating Assistance - Act 51 Nonurban/Small Urban	N/A	N/A	162,899	162,899	-	162,899	-	-
TOTALS			\$ 665,952	\$ 549,091	\$ 386,192	\$ 162,899	\$ 116,861	\$ -
				(a)	(a)			

^(a) The schedule below reconciles the total Federal and State revenues reported in the June 30, 2024, financial statements to the expenditures reported in the Schedule of Expenditures of Federal and State Awards.

	Revenue per Financial Statements	Adjustments for Prior Year Reconciliations	Federal and State Award Expenditures
Federal	\$ 386,192	\$ -	\$ 386,192
State	190,507	(27,608)	162,899
Local	12,214	(12,214)	-
	<u>\$ 588,913</u>	<u>\$ (39,822)</u>	<u>\$ 549,091</u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
SCHEDULE 2A - SCHEDULE OF FEDERAL AND STATE AWARDS
OPERATING REVENUE ONLY
YEAR ENDED JUNE 30, 2024**

Description	7/1/2023 - 9/30/2023	10/1/2023 - 6/30/2024	Total
Michigan Department of Transportation			
Local Bus Operating (Act 51)	\$ (74,387)	\$ 237,286	\$ 162,899
Federal Transit Administration			
Section 5311	-	92,734	92,734
Section 5311 (CARES)	9,085	4,653	13,738
RTAP	-	2,597	2,597
	<u>\$ (65,302)</u>	<u>\$ 337,270</u>	<u>\$ 271,968</u>

**DIAL-A-RIDE FUND
SCHEDULE 2B - SCHEDULE OF FEDERAL AND STATE AWARDS
OPERATING REVENUE ONLY
YEAR ENDED SEPTEMBER 30, 2023**

Description	10/1/2022 - 6/30/2023	7/1/2023 - 9/30/2023	Total
Michigan Department of Transportation			
Local Bus Operating (Act 51)	\$ 195,382	\$ (74,387)	\$ 120,995
Federal Transit Administration			
Section 5311 (CARES)	116,861	9,085	125,946
	<u>\$ 312,243</u>	<u>\$ (65,302)</u>	<u>\$ 246,941</u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
SCHEDULE 3 - OPERATING AND CONTRACT EXPENSES
YEAR ENDED JUNE 30, 2024**

	<u>Nonurban</u>
EXPENSES	
Labor	\$ 145,895
Fringe benefits	78,361
Services	87,343
Materials and supplies	45,775
Utilities	1,445
Insurance	2,157
Miscellaneous	6,631
Operating lease and rentals	12,886
Depreciation	<u>79,194</u>
TOTAL EXPENSES	<u><u>\$ 459,687</u></u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
SCHEDULE 3A - OPERATING EXPENSES BY PROGRAM
YEAR ENDED JUNE 30, 2024**

	7/1/2023 - 9/30/2023	10/1/2023 - 6/30/2024	Total
EXPENSES			
Labor	\$ (63,991)	\$ 209,886	\$ 145,895
Fringe benefits	110,822	(32,461)	78,361
Services	42,730	44,613	87,343
Materials and supplies	6,662	39,113	45,775
Utilities	(23,767)	25,212	1,445
Insurance	2,157	-	2,157
Taxes and fees	1,410	(1,410)	-
Miscellaneous	400	6,231	6,631
Operating lease and rentals	31,688	(18,802)	12,886
Depreciation	16,184	63,010	79,194
	<u>\$ 124,295</u>	<u>\$ 335,392</u>	<u>\$ 459,687</u>
Total expenses	<u>\$ 124,295</u>	<u>\$ 335,392</u>	<u>\$ 459,687</u>

**DIAL-A-RIDE FUND
SCHEDULE 3B - OPERATING EXPENSES BY PROGRAM
YEAR ENDED SEPTEMBER 30, 2023**

	10/1/2022 - 6/30/2023	7/1/2023 - 9/30/2023	Total
EXPENSES			
Labor	\$ 240,395	\$ (63,991)	\$ 176,404
Fringe benefits	(28,421)	110,822	82,401
Services	(24,754)	42,730	17,976
Materials and supplies	39,609	6,662	46,271
Utilities	29,008	(23,767)	5,241
Insurance	-	2,157	2,157
Taxes and fees	(1,068)	1,410	342
Miscellaneous	300	400	700
Operating lease and rentals	(12,027)	31,688	19,661
Depreciation	25,372	16,184	41,556
	<u>\$ 268,414</u>	<u>\$ 124,295</u>	<u>\$ 392,709</u>
Total expenses	<u>\$ 268,414</u>	<u>\$ 124,295</u>	<u>\$ 392,709</u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
NONURBAN REGULAR SERVICE REVENUE REPORT - SCHEDULE 4R
YEAR ENDED SEPTEMBER 30, 2023**

<u>Code</u>		<u>Description</u>	<u>Amount</u>
401		Farebox revenue	
	40100	Regular service	\$ 29,965
406		Auxiliary transportation revenue	
	40615	Advertising	3,600
408		Local revenue	
	40800	Tax levied directly for/by transit agency	219,893
409		Local revenue	
	40910	Local operating assistance	5,000
411		State formula and contracts	
	41101	State operating assistance	120,995
413		Federal contracts	
	41301	Federal section 5311	112,208
	41361	CARES Act	13,738
414		Other revenue	
	41400	Interest income	<u>24,151</u>
TOTAL NONURBAN SERVICE REVENUE			<u><u>\$ 529,550</u></u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
NONURBAN REGULAR SERVICE EXPENSE REPORT - SCHEDULE 4E
YEAR ENDED SEPTEMBER 30, 2023**

Code	Description	Amount
501	Labor	
50101	Operators' salaries and wages	\$ 124,051
50102	Other salaries and wages	15,812
50103	Dispatchers' salaries and wages	36,541
502	Fringe benefits	
50200	Payroll taxes and fringe benefits	20,364
50220	DB Pensions	41,477
50230	DB other post-employment benefits	20,560
503	Services	
50302	Advertising	329
50305	Audit	1,050
50399	Professional services	16,597
504	Materials and supplies	
50401	Fuel and lubricants	35,378
50402	Tires and tubes	789
50499	Other materials and supplies	10,104
505	Utilities	
50500	Utilities	5,241
506	Insurance	
50603	Liability insurance	2,157
507	Taxes and fees	
50700	Taxes and fees	342
509	Miscellaneous expenses	
50903	Association dues and subscriptions	700
512	Operating leases and rentals	
51200	Operating leases and rentals	19,661
513	Depreciation	
51300	Depreciation	41,556
550	Ineligible expenses	
55007	Ineligible depreciation	41,556
55009	Ineligible dues	95
580	Ineligible expenses	
58020	Ineligible pension	1,209
	Total expenses	392,709
	Total ineligible expenses	42,860
	Total eligible expenses	\$ 349,849

**CITY OF MARSHALL
DIAL-A-RIDE FUND
NONURBAN REGULAR SERVICE NONFINANCIAL REPORT - SCHEDULE 4N (UNAUDITED)
YEAR ENDED SEPTEMBER 30, 2023**

	<u>Miles</u>	<u>Hours</u>
Demand Response	<u><u>68,263</u></u>	<u><u>6,268</u></u>

**CITY OF MARSHALL
DIAL-A-RIDE FUND
OPERATING ASSISTANCE CALCULATION
YEAR ENDED SEPTEMBER 30, 2023**

	<u>Total</u>
Total expenses	<u>\$ 392,709</u>
Less ineligible expenses	
Depreciation	(41,556)
Percent of association dues	(95)
Ineligible DB pensions	<u>(1,209)</u>
Total ineligible expenses per R&E Manual	<u>(42,860)</u>
TOTAL STATE ELIGIBLE EXPENSES	<u><u>\$ 349,849</u></u>
Eligible expense for state reimbursement	\$ 349,849
x Reimbursement percentage	<u>34.5849%</u>
State operating assistance	<u><u>\$ 120,995</u></u>
Eligible expense for federal reimbursement	
x Reimbursement percentage	<u>36.0000%</u>
Federal Section 5311 operating assistance	<u><u>\$ 125,946</u></u>

ITEM: 12.A

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Marcia Strange, Director of Community Development
DATE: December 16, 2024
SUBJECT: EAST PROSPECT ST. VACATION REQUEST

The City has received a request from Oaklawn Hospital to vacate a portion of East Prospect Street between North Madison to High Street. The formal request letter is included for your review and details the need for them to expand the current emergency room operations and space north of the existing facility.

Municipal and public utilities currently exist on this section of street and any vacation would require the retention of an easement by the appropriate parties for the infrastructure.

Pending deliberation of the request by City Council, we recommend that the issue be referred to the Planning Commission for a formal review and recommendation to City Council.

BUDGET IMPACT:
None.

RECOMMENDATION:
Refer the East Prospect Street Vacation Request to the Planning Commission for review and recommendation.

LAW OFFICES
SCHROEDER DEGRAW, PLLC
A PROFESSIONAL LIMITED LIABILITY COMPANY
203 EAST MICHIGAN AVENUE
MARSHALL, MICHIGAN 49068-1591

RONALD J. DEGRAW
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TELEPHONE 269-781-9851
FAX 269-781-2070

LEWIS W. SCHROEDER
(1888-1966)
JOSEPH E. SCHROEDER

(1921-2016)

ROGER L. MATHEWS
(1942-1977)

JOHN A. KENDALL
MILLARD N. MAYHALL
RETIRED

October 4, 2024

Marshall City Manager
Derek Perry

Via: Email~dperry@cityofmarshall.com

Re: Ella E.M. Brown Charitable Circle (Oaklawn Hospital) Request to Vacate a Portion of East Prospect Street

Dear Mr. Perry:

This office represents the Ella E.M. Brown Charitable Circle (Oaklawn Hospital), and on its behalf is requesting the City of Marshall vacate that portion of East Prospect Street lying between North Madison Street and High Street.

Derek, when my wife, Jayne and I came to Marshall 65 years ago, in addition to my looking for a job, we were concerned with the hospital (Jayne was pregnant), the schools and our church. The church was old, stately and full on Sunday. The hospital was of recent construction and sitting in the middle of a wide lawn surrounded by trees and the high school, then on Green Street, had just recently completed an addition and added a new gym. Madison Street North of Forest Street was a gravel road serving a few houses in what was referred to as "Millerville". My, how times have changed.

That relatively new hospital's Emergency Room was approximately 600 square feet, two rooms, separated by a curtain, one of which also served as a utility room with a large floor sink where the mop water was dumped. The Emergency Room was serviced by a rotating call of the six physicians on the Marshall hospital staff, most of whom were most reluctant to climb out of bed to treat a stranger in sort of a new arena, an Emergency Room. After all, doctors were still making house calls and the local residents often didn't need an Emergency Room, just a house call. Ambulances heading to an Emergency Room, drove through Marshall on their way to one of the three Emergency Rooms in Battle Creek. Oaklawn was known as a "band-aid station". My, how times have changed.

Oaklawn now has 190 physicians and 98 Allied Health Professionals on its staff representing over 34 specialties, some of whom are Emergency Room specialists trained to treat emergencies. Oaklawn's current Emergency Department, completed in 1990, which replaced the 36-year-old Emergency Room, has a 13-bed capacity. The treating physicians must determine the most seriously ill patient and treat that patient first. The other patients must wait their turn, in one of the remaining 12 beds, if one is available. Several times a year, the ER waiting room occupants exceed its capacity and the patients exceed the number of beds.

There are now only two Emergency Departments in Calhoun County, Bronson Hospital in Battle Creek, with 35 beds, and Oaklawn with its 13 beds. Bronson is approximately 6 miles from the Western Calhoun County line bordering Kalamazoo County, and approximately 24 miles from the Eastern County line bordering Jackson County. Marshall is centrally located in the county and the closest Emergency Department to approximately 70% of the county. Marshall's Emergency Department also receives a large number of patients from Coldwater and northern Branch County.

THE PROBLEM- The Emergency Department in 1990 contained 6,402 square feet and was in need of modernization and more space for patient rooms. The 2,000 square foot Maintenance Department that bordered the Emergency Department on the North side was converted to Emergency Department space, which increased the total area to 8,402 square feet. In 2020, 34 years later, the hospital recognized that the Emergency Department had to be improved to (1) enhance the safety for both staff and patients, (2) provide the necessary segregation for behavioral health patients, and (3) enhance the overall privacy for patients, including eliminating a 2-bed ward, with the beds separated by a curtain.

An architectural firm was retained and it was determined that the absolute maximum additional square footage that could be added between the existing Emergency Department and the East Prospect Street boundary was 667 square feet, which would increase the Emergency Department to 9,069 square feet. The onset of COVID-19, and the significant increase in construction costs put the project on hold until the supply chain environment stabilized and the hospital recovered from the financial shock of COVID-19. A review of the Emergency Department construction plans now, of necessity, must take into consideration the rapidly rising Ford Blue Oval Battery Plant, which will create the need for additional expansion beyond the previously planned 9,069 feet, necessitated by not only the additional population, but also the specialized Emergency Department needs related to the new Ford Blue Oval Battery Plant as well as the anticipated increase in population resulting from additional plants built in the Blue Oval Park by parts suppliers to the Ford Plant. See Exhibit 5- "Why are ERs swamped?"

The anticipated construction has now increased to 2,667 square feet for a total square footage in the Emergency Department of 11,069 square feet. This will add 8 additional rooms to the Emergency Department and enable the hospital to obtain an additional Emergency Room specialist physician and registered nurse.

The number of Emergency Room patients has grown from 11,101 in Fiscal Year 2000, to 20,046 in Fiscal Year 2024. That figure has leveled off over the past several years, primarily attributable to the opening of Oaklawn's Express Care Facility at 1174 West Michigan Avenue. Oaklawn's Express Care Facility treated 8,547 patients in fiscal year 2004. These patients are not real emergencies, but would be in the Emergency Room if not for the Express Care Facility, either because their physician is not available to see them, they do not have a family physician, or it is "after hours" for their family physician. The Emergency Room must treat anyone who seeks treatment regardless of the ailment or ability to pay.

This increased square footage is not available on the current hospital grounds.

Where can the hospital expand? Where is additional space available?

To expand to the East would be the most convenient since Oaklawn owns two adjoining houses facing High Street, but the City has been long opposed to Oaklawn building in the High Street residential area. To expand to the West would block Madison Street, a through street, and access to the high school and its athletic fields, as well as large residential areas. Oaklawn tried to expand to the South many years ago and offered the City of Marshall over \$700,000.00 to purchase the Civic Center. The city, instead, sold the Civic Center to Tom Franke's MCCT, Inc., for \$155,000.00, and it is now the Franke Center for the Arts. This leaves only the North, East Prospect Street, available for expansion. East Prospect Street,

between Madison and High Street, is a block long section of road, which is little traveled, other than by hospital employees, hospital visitors, hospital patients and Emergency Room patients. This is due to the inconvenient “jogs” at Division Street and High Street. If you are heading East on Prospect Street, when you come to Division Street, you must turn left on Division Street and travel approximately 60 feet North and then turn East for the 2-block section and then make the “jog” South on High Street approximately 60 feet, where Prospect again proceeds to the East (See GIS aerial map attached hereto as Exhibit 1).

Oaklawn owns all of the land on each side of East Prospect Street between Madison and High Street, a distance of approximately 530.82 feet, the portion of East Prospect Street Oaklawn is asking the city to vacate (the East block of the 2-block section). The distance between Division Street and Madison Street (the West block of the 2-block section), is approximately 335.72 feet, on which there are located 7 houses, 3 on the North side of the street and 4 on the South side of the street. Oaklawn owns the Easterly 2 houses on the South side of the street. (Distances are based upon a compilation of real estate descriptions utilized in the Calhoun County GIS aerial maps) See Exhibits 2-4, Calhoun County GIS aerial maps of the area discussed.

If the one block of East Prospect Street is vacated, Oaklawn, as owner of the properties on each side of the street, would become the owner of the land under the vacated street, and would then have the hospital site connected to the vacant property lying North of East Prospect Street, now partially occupied by a parking lot, and could be assured of an area for future expansion, as needed. The residential character of Madison and High Street would not be impacted by vacating that portion of East Prospect Street because there are 2 houses on the North side of East Prospect Street, owned by the Hospital, one on North Madison Street and the other on High Street.

Why do hospitals have to continue to expand? That new hospital that Jayne and I saw when we moved to Marshall had a single x-ray machine and the laboratory was equipped with a microscope and a centrifuge. There were 6 doctors on the staff. Patients were in 2 or 4-bed wards, and one 5-bed ward. Jayne spent her post-delivery time at the hospital in a hallway bed. Now, there are no multi-patient rooms, only single rooms equipped so that a family member may also stay overnight. Space is required for each new piece of equipment, such as the MRI, CAT scan, now 5 x-ray units, 2 ultrasounds, nuclear medicine x-ray and 7 surgical suites, with a daVinci surgical robot, replacing a single surgical suite in the original hospital building. The laboratory now, not only has several microscopes, but 15 additional pieces of equipment occupying hundreds of square feet of space, and the list goes on. Total surgeries fiscal year 2000, 2,826, total surgeries fiscal year 2024, 5,506. Total radiology procedures fiscal year 2000, 25,630, total radiology procedures fiscal year 2024, 64,020.

I can remember when people used to enlarge their garages in order to get their new car into the garage. Oaklawn has the same problem, but now has no available space to enlarge its Emergency Department or any other service. Where is the next new medical device going to be placed?

Oaklawn has done everything possible within its power to create the necessary space required for patient care facilities and the equipment necessary for patient care to be located on the hospital site. This has come at a great deal of extra expense and inconvenience, as Oaklawn has been forced to spread its “Non-Patient Care” operations throughout the community. Examples of this are as follows:

- In an effort to make the Emergency Room more effective by reducing the number of patient visits, Oaklawn has created its Express Care Facility at 1174 West Michigan Avenue, Ste B in 2016, for less serious “ailments”, which would, otherwise, be seen in the Emergency Room. This facility has a medical staff and x-ray unit. This presents a duplication of services and an additional expense, but has permitted the Emergency Department to put off its expansion.

- 15 Mile Road (former Connelly School) – Pool fitness center, physical therapy, wound therapy
- 111 South Hamilton- Allergy and immunology
- 117 South Hamilton- Storage/Medical Records
- 122 High Street- Quality, risk management and security
- 820 Mann Road – Oaklawn Print Shop
- 103 East Mansion- Ricketson Building, OMG Pulmonary, Women's health, Physical Therapy & Occupational Therapy, Analytics
- 15209 West Michigan – Outpatient Psychological Services
- 15217 West Michigan Avenue – Now vacant due to Blue Oval Michigan Avenue construction
- 310 East Michigan Avenue (Brooks Building) First Floor- Pharmacy, Second Floor- Patient Accounts Service Center and Health Information Management
- 401 East Michigan Avenue- Sleep Lab
- 13444 Preston Drive- Hospice and Patient Billing Offices
- 116 East Prospect – Public Relations, Marketing & Development Office
- 203 Winston Drive – Specialty Clinic (Orthopedics)

I remember when then Sheriff Jon Olson, with tears in his eyes, told me that Marshall would not vacate a portion of Hanover Street on which a new jail was to be built. The new jail was built in Battle Creek, and the entire court system followed. Marshall is now the only county seat in Michigan that does not have a sitting Circuit Court in the city. (Each action has a reaction, and often a lack of action also has a reaction)

Hospitals have two choices, acquire new and improved health care equipment, even if it means expanding their footprint, or close. Hospitals without modern health care equipment have a greater mortality rate than competitors with the modern equipment and facilities. This information becomes known to the public and the outdated facility begins to lose patients, which reduces income, forcing it to become even more outdated, causing it to lose more patients, and as the spiral continues, it eventually closes. This has happened to 9 hospitals within a one-hour drive of Marshall, Thorn in Hudson, Addison, Franklin Community in Vicksburg, Battle Creek Adventist, Lakeview General in Battle Creek, Community Hospital in Battle Creek, Hastings General, Jackson Osteopathic and Albion Community (Trillium).

Albion first lost its hospital when it was unable to expand and acquire up-to-date equipment. Albion then lost its school, which led to a decline in population, which led to a decline in property values, resulting in a decreased tax base and a reduction of city services, leading to a greater decline in the population. The lesson, community services must expand or communities contract.

The Ella E.M. Brown Charitable Circle (Oaklawn Hospital), currently Marshall's largest employer, 1,121 employees, is asking the City of Marshall to vacate East Prospect Street between Madison Street and High Street, a street which is lightly traveled, by other than those utilizing the hospital, because of its convoluted passage way. Without the city vacating Prospect Street, Oaklawn Hospital will not be able to keep pace with other hospitals in the area. New services and modern equipment need more space and more employees. Who among us does not want our mothers, fathers, sons, daughters, other relatives, friends and neighbors living in a community without up-to-date, modern medical care?

Who would want to move to such a community?

As an interesting aside, the hospital name, Oaklawn, is now a misnomer. The lawn and trees are all gone. The hospital has expanded to the outer limits of its current real estate location.

Yours very truly,

SCHROEDER DeGRAW, PLLC

RJD/bb

By:


Ronald J. DeGraw

cc: Gregg Beeg, FHFMA, FACHE
Oaklawn Hospital President and CEO

David Revore, City Attorney

Mayor Jim Schwartz

City Council Members:

Ryan Underhill
Ryan Traver
Scott Wolfersberger
Jacob Gates
Joe Caron
Theresa Chaney Huggett

EXHIBIT 1

Aerial View

East Prospect Street

Division Street to

Madison Street

North side of Street

Remains open



Calhoun GIS

Parcel Report: 53-002-391-00

9/30/2024

12:37:50 PM



Property Address

115 E PROSPECT ST
MARSHALL, MI, 49068

Owner Address

GALVIN SEAN T & REBECCA L TRUST	Unit:	53
—	Unit Name:	CITY OF MARSHALL
115 E PROSPECT		
MARSHALL, MI 49068		

General Information for 2024 Tax Year

Parcel Number:	53-002-391-00	Assessed Value:	\$214,500
Property Class:	401	Taxable Value:	\$171,218
Class Name:	RESIDENTIAL	State Equalized Value:	\$214,500
School Dist Code:	13110		
School Dist Name:	MARSHALL		

EXHIBIT 2

Aerial View

East Prospect Street

Division Street to

Madison Street

South side of Street

Remains open



Calhoun GIS

Parcel Report: 53-002-311-00

9/30/2024

12:59:58 PM



Property Address

224 DIVISION ST
MARSHALL, MI, 49068

Owner Address

BURKE MARILYN W	Unit:	53
—	Unit Name:	CITY OF MARSHALL
224 DIVISION		
MARSHALL, MI 49068		

General Information for 2024 Tax Year

Parcel Number:	53-002-311-00	Assessed Value:	\$136,600
Property Class:	401	Taxable Value:	\$102,518
Class Name:	RESIDENTIAL	State Equalized Value:	\$136,600
School Dist Code:	13110		
School Dist Name:	MARSHALL		

EXHIBIT 3

Aerial View

East Prospect Street

North Division Street

To High Street



EXHIBIT 4
Aerial View
Oaklawn Real Estate
Bordering Prospect Street
High Street and
Division Street
Outlined in Red
(Request to vacate exhibited
in yellow)

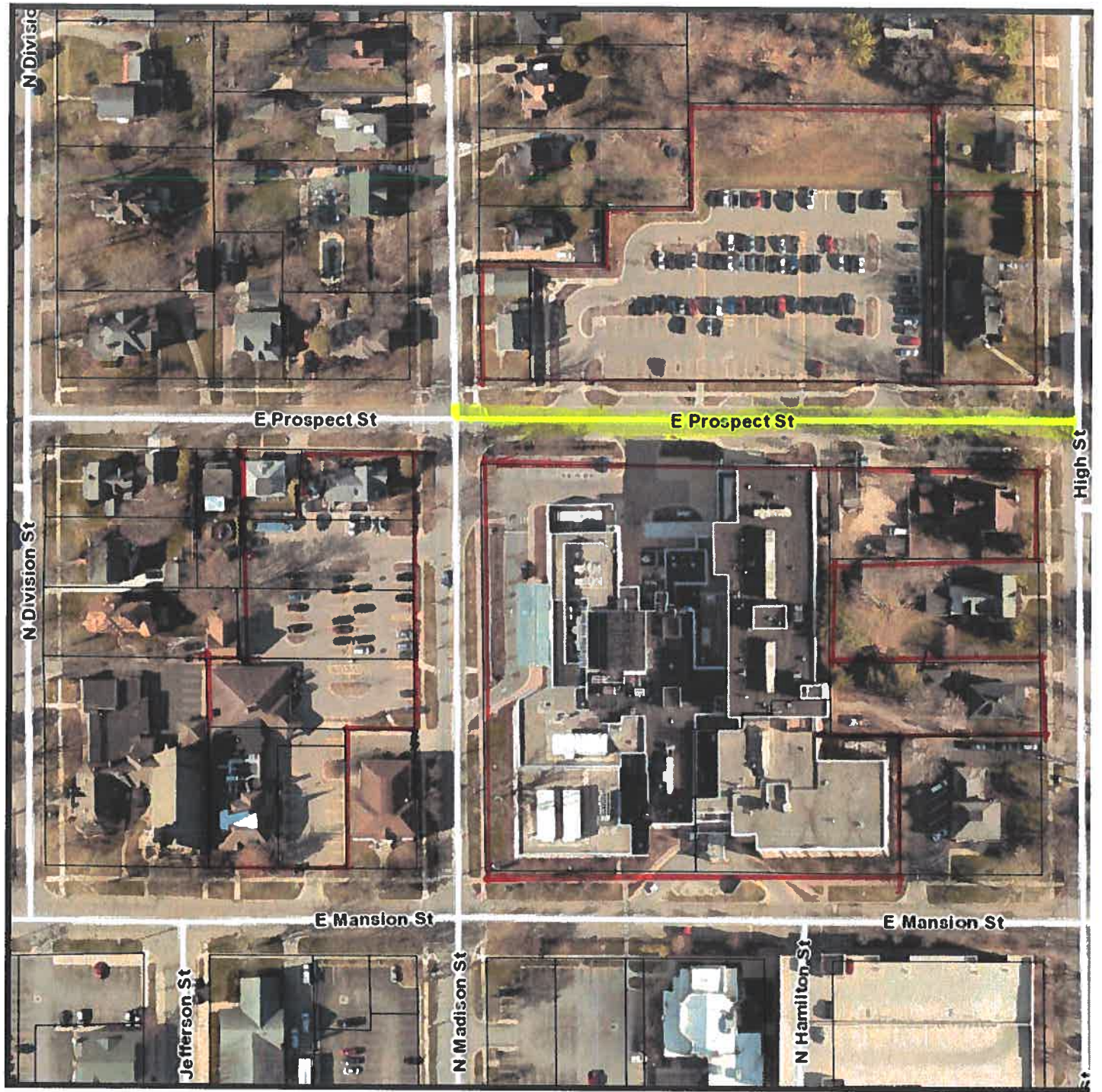


EXHIBIT 5

Document Entitled

“Why are ERs swamped?”

Why are ERs swamped?

Emergency rooms are the front-door to the U.S. healthcare system. A combination of systemic issues converge in ERs, leading to long wait times and inefficiencies for patients.

Nationwide, the average ED visit was 2 hours and 42 minutes from April 2022 through March 2023, according to CMS data. That's up from 2 hours, 35 minutes in 2021, and 2 hours, 18 minutes in 2014. In Washington, D.C., wait times reached a national high of over 5 hours.

What factors contribute to lengthy ER wait times and visits? Here are some key considerations, though this list is not exhaustive:

1. The shortage of primary care physicians pushes patients to the ER for non-emergent care. This shortage, which dates back decades, shows no signs of easing. By 2033, the U.S. could face a deficit of 21,000 to 55,000 PCPs. With over 100 million Americans struggling to access primary care, the ER often becomes the default option for medical attention. This brings a host of health needs through the ER doors that could be treated in lower-acuity, more cost-effective settings if there were better access to PCPs.

2. Intensifying behavioral and mental health needs strain the system further. ED visits for mental health and substance-use issues have been on the rise for years. From 2011 to 2020, mental-health related ER visits soared for children, adolescents and teens, adding pressure on already overwhelmed emergency departments. It's now not uncommon for teenagers to spend nights waiting in ERs, sometimes for days, as they await openings in the appropriate treatment programs. Pre-pandemic, one study out of UCSF found that ED visits made by adults with alcohol and substance use disorders increased by 30% in the pre-pandemic years of 2014 to 2018.

"The public has increasingly complex health issues, such as delayed diagnoses without primary care, substance use and mental health," Christopher Kang, MD, former president of the American College of Emergency Physicians, told Becker's in 2023. "These issues have been ignored now for 20 to 30 years, in addition to boarding."

3. ER boarding is exacerbated by limited inpatient bed capacity. Boarding occurs when patients are held in the emergency department after admission to the hospital because no inpatient beds are available. Any emergency patient can end up boarded, regardless of condition, age, insurance status or location. Those in mental health crises can be left waiting for months in overcrowded ERs, hoping for an available psychiatric inpatient bed.

Last year, ED boarding reached a point where ACEP led the call to declare this crisis a public health emergency, joined by numerous medical associations and patient groups. Earlier this year, monthslong boarding problems in Massachusetts hospitals intensified to a point where the state health department declared parts of the state "high risk" due to hospitals operating at max capacity and dozens of patients spending the first night of their hospitalization in the ED on a daily basis.

4. Staffing imbalances hinder efficient patient flow. While primary and emergency medicine physicians might be the most obvious places to examine for shortages, ER visits are complicated by weak spots through the continuum of the roles and workers needed to move patients through the system efficiently. This includes nurses, on-call specialists, technicians and support staff. An insufficient combination of staff — not only a shortage of any single role — contributes to inefficient throughput in the ER. The ability to efficiently move patients through the system hinges on having the right mix of staff to handle the diverse and unpredictable range of cases.

5. The wide range of patient acuity complicates triage. Triage staff quickly assess and prioritize patients based on the severity of their conditions. This process sets the stage for the entire clinical visit.

Mistriage is a real risk in ERs. One study based on 5 million patient visits at Kaiser Permanente Northern California emergency departments found the emergency severity index — a triage method used by more than 2/3 of hospitals in the U.S. — underestimated the severity of patient conditions 3% of the time and overestimated severity about 25% of the time.

Emergency rooms are already rife with nonlinear processes, frequent interruptions and constant re-prioritization of tasks. When the acuity spectrum of patients in the ER spans from minor issues like sprains or colds to life-threatening emergencies such as heart attacks or severe mental health episodes, the triage process operates under even greater pressure, making it increasingly difficult to efficiently allocate scarce resources.

6. ER environments can be deceiving, obscuring how swamped they really are. Not long ago, headlines captured the story of a nurse who dialed 911 for help from her own overcrowded ER, which had become so packed it resembled a busy airport gate. Across the U.S., many ER waiting rooms and hallways appear visibly crowded. Yet the real issue isn't always about space — it's about staffing.

Overcrowding is frequently misinterpreted as a matter of physical capacity, when the root cause is often a shortage of personnel. Even in an ER that looks quiet, insufficient staff, unavailable specialists, or overextended nurses and physicians can lead to significant delays. These less visible factors can slow patient flow, resulting in long waits, care backlogs and a strained ER — no matter how many empty seats there might be in the waiting room.

7. The outlook for emergency medicine recruitment is also concerning. Traditionally, the specialty has maintained a stable pipeline with few unfilled residency slots. However, in 2022, one in four emergency medicine residency programs had unmatched positions, nearly 8% of available slots. This situation deteriorated in 2023, with the number of unfilled positions reaching 554 — over 18% of all offered slots — affecting nearly half of residency programs nationwide. Although most of these positions were filled later during the Supplemental Offer and Acceptance Program, the trend raised concerns about the specialty's stability and appeal. In 2024, emergency medicine had 3,026 positions, filling 2,891 of them for a 95.5% fill rate, an increase of 13.9 percentage points from the previous year.

Subscribe to the following topics: patientsmental healthshortageprimary care physiciansemergency rooms

<https://www.beckershospitalreview.com/care-coordination/why-are-ers-swamped.html>

Derek Perry

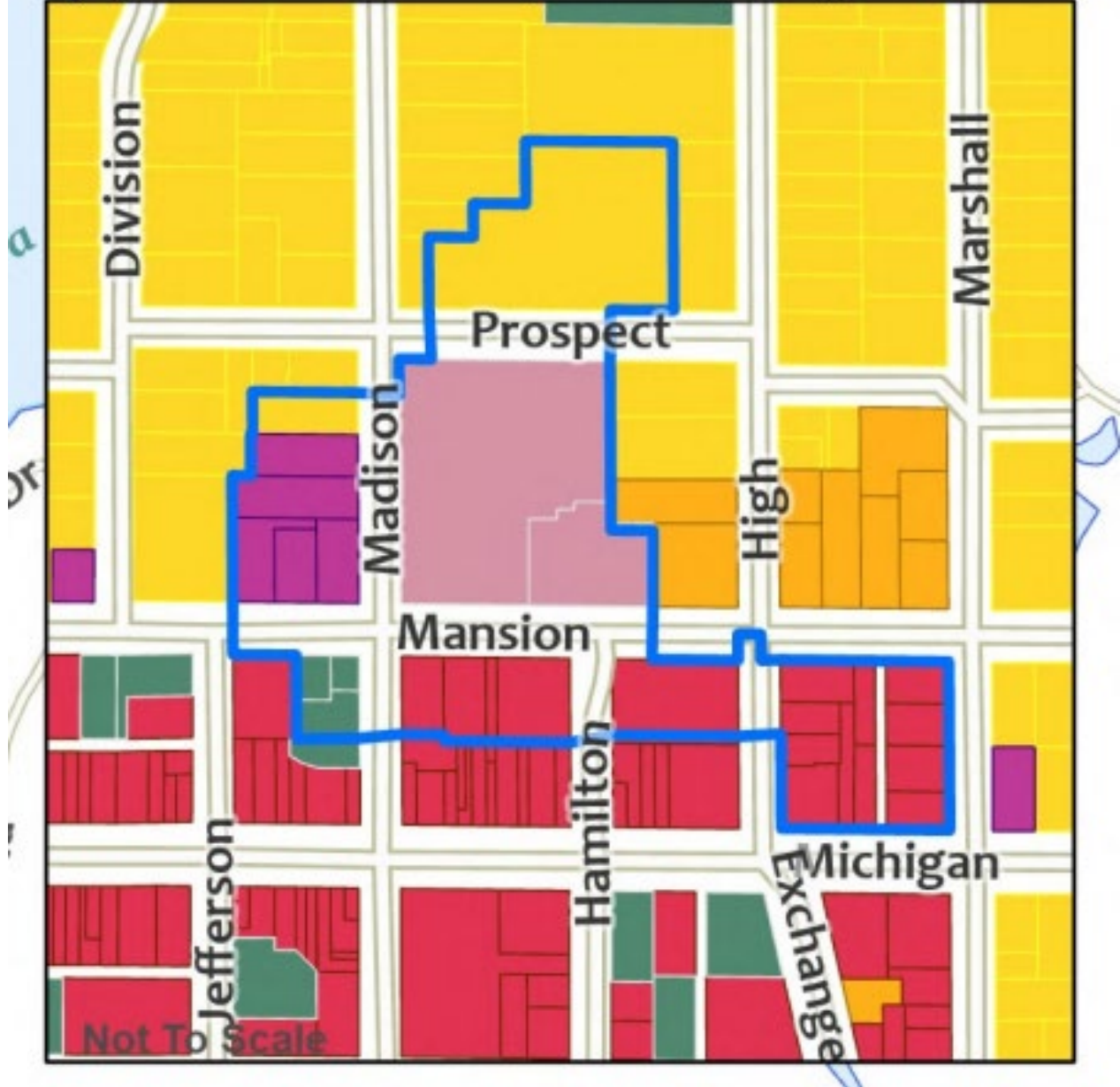
From: Ronald J. DeGraw <rdegrow@schroederdegrow.com>
Sent: Saturday, October 5, 2024 9:55 AM
To: Derek Perry; James Schwartz; drevore@revorelaw.com; Ryan Underhill; Ryan Traver; Jacob Gates; Mayor Caron; Theresa; Mayor Caron; Scott Wolfersberger; ryan@blufishbranding.com
Subject: Oaklawn Hospital Request to Vacate Portion of East Prospect Street.-CORRECTION

Mr. Perry,

I would like to correct an error in my Friday October 5, 2024 Email email in the above entitled matter, before the "Fact Checkers" are contacted.

I list "Hastings General" on page 4, as a closed hospital. That is incorrect. It should have been "Mason General". Hastings' Corewell Health Pennock Hospital is, I believe, alive and well.

2 - Hospital Campus Overlay (Overlaps with DDA)



City of Marshall - Zoning Map

R-1 Residential Estate	HCHSD Health Care and Human Services	I-2 General Industrial
R-2 Suburban Residential	B-2 Local Business	PSP Public/Semi-Public Services
R-3 Traditional Residential	B-3 Neighborhood Commercial	PUD Planned Unit Development
MFRD Multiple Family Residential	B-4 Regional Commercial	Overlay Districts
MHPD Manufactured Housing Park	FS Freeway Services	DDA
POSD Professional Office Services	I-1 Research and Manufacturing	

ITEM: 12.B

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Tracy Hall
DATE: December 16, 2024
SUBJECT: **PERSONNEL POLICY MANUAL REVISIONS**

The last major review and revision to the personnel manual was in 2013, with minor revisions in 2017 and 2018. As part of the 2024 Action Plan, we committed to developing an update of the manual based on a full review. While most of our employees are covered by a collective bargaining agreement, 24 of the 86 City employees are not. Over the last two months, staff have gone through the entire document and revised it to reflect current practices and more importantly, provide parity with the union collective bargaining agreements that have been negotiated over the past three years. Labor attorneys at Miller Johnson have also looked over the changes, and updated policies to reflect current laws and best practices.

The administration is recommending the following amendments to the City of Marshall Personnel Policy Manual. Changes to the manual are dealt with in Section 1.05 *"These policies are subject to change upon approval by City Council."*

Sick Leave - new employees	New employees earn sick leave after 6 months of employment (was 12 months)
Sick Leave bank	No limit on earned sick leave due to Earned Sick Time Act (ESTA), payout will still be a percentage of 960 hours, max use of 1440 in 12-month period
Vacation	Update to match Utilities Union leave schedule
Holidays	Add MLK Day and Veterans Day Also, update the Designated Holiday list
Longevity	Include all full-time employees in longevity plan
Health Insurance Opt-out	Increase the opt-out stipend to encourage more employees to opt-out of City-sponsored Health Insurance.
Health Insurance - spouses	If an employee and spouse both work for the City, one of them will qualify for the single person opt-out payment; the other will qualify for full insurance coverage/opt-out
Life Insurance	Increase the term life insurance coverage to \$50,000 per employee (was \$15,000) (Three unions are at \$50,000)

Insurance for 30+ hr employees	Add dental and optical coverage for employees working 30+ hours
Worker's Compensation	Update language to give non-union the same benefit as union employees
Optional Insurance	Update language now that City offers more than just optional Disability Insurance
Parental Leave - NEW	Provide 2 weeks paid leave for the birth, adoption, or foster placement of a child
Final Pay	Give the employee the choice of Final Pay going towards the 457 plan or Health Care Savings Plan. (both are tax-exempt)
Health Care Savings Program	Per IRS rules, all employees must contribute at the same level
Travel Policy & Procedures	Incorporate the Travel Policy into the Personnel Manual
Uniforms	Update to current job titles and include safety footwear and outwear at City Manager's discretion
Overtime Pay	Update language to allow flexibility in work hours (such as summer hours)
Workplaces	Remove Marshall House Apartments and add general language "other city owned properties" and "City of Marshall work sites"
Computers and Electronic Communications	Update language to include various types of devices including cell phones (per Labor Attorney's recommendations)
Paid Medical Leave	Update language to meet the requirements of the Earned Sick Time Act (ESTA)
Bereavement Leave	Update language to make leave more flexible
FMLA	Update policy per Labor Attorney recommendations
Electronic Signatures	Per Attorney recommendation, add an Electronic Signature policy
Disabilities & Accommodations	Per Attorney's recommendation, add a Disabilities & Accommodations policy
Accommodations for Pregnancy, Childbirth or Related Medical Conditions	Per Attorney's recommendation, add policy regarding Pregnancy, Childbirth or related Medical Conditions
Use of Social Media	Per Attorney's recommendation, add a policy on the Use of Social Media
Smoking/Tabacco	Update language to include "vaping"
Drug/Alcohol Testing	Update title of City Policy and CDL Policy
Procedures for Filling Vacancies	Update language to current practice
Performance Reviews	Update language to current practice
Compensation	Update language to current practice
Military Leave	Update language to current practice

Health Insurance in Retirement

Remove language that no longer applies to current employees

Alcohol/Drug Testing

Remove \$500 damage amount

BUDGET IMPACT:

The majority of proposed changes are non-financial. Longevity (\$8,600) will be spread among the existing budgets of the appropriate departments for FY2025, and budgeted accordingly in future fiscal year budgets. Any savings to the City associated with an increased health insurance opt-out stipend is currently unknown, but there have been multiple employees who have shown interest in the past.

RECOMMENDATION:

Approve the revised Personnel Policy Manual as presented.



Personnel Policy Manual

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PERSONNEL POLICY MANUAL

SECTION 1 INTRODUCTION

1.01 - WELCOME

To those who are joining us at the City of Marshall, a warm welcome. To those of you who have been with the City of Marshall through the years, thank you for your loyal support and good service.

This is your **PERSONNEL POLICY MANUAL**. Newcomer and veteran should find it helpful.

1.02 - FUNCTIONS OF THE MANUAL

This manual is applicable to all employees and is intended to serve as a working guide for officials and employees of the City of Marshall regarding personnel matters. The policies herein have been developed with the intention of establishing consistent policies for proper personnel administration for all City employees. Because these policies are brief, it should be understood that they may not cover every situation. All City employees are expected to exercise good judgement in matters not specifically covered herein.

1.03 - EXCEPTIONS

It must be noted that certain collective bargaining agreements may specifically alter some of these policies. In that event, the applicable collective bargaining agreement provision will prevail.

1.04 - ADOPTION

This manual has been approved by the City Council.

1.05 - AMENDMENTS

These policies may be amended upon approval of City Council.

1.06 - EMPLOYMENT TERMS

The terms of these policies should not be considered to be contractual in nature and should not be considered as promises of continued employment.

SECTION 2 EMPLOYEE CODE OF CONDUCT

2.01 - GENERAL

The Marshall City Council endorses the following **MISSION STATEMENT**.

MARSHALL - THE CITY OF HOSPITALITY MISSION STATEMENT

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

"SERVICE TO THE COMMUNITY"

- It is Marshall's goal that its employees will be of the highest quality providing the best service possible.
- Marshall leaders will continue to investigate and implement new programs and projects that will provide the City with stability for future generations.
- Employees need to be courteous and friendly toward citizens and co-workers.
- The City of Marshall will provide an appropriate means for employees to express their concerns regarding the City's operations.

2.02 - ACCEPTABLE BEHAVIOR

It is the policy of the City of Marshall that certain rules and regulations regarding employee behavior are necessary for the efficient operation of the City and for the benefit and safety of all. Conduct that is unlawful, interferes with operations, or is offensive, disrespectful to fellow employees, managers, or the public will not be tolerated.

All employees are expected to conduct themselves in a manner that is conducive to the efficient operation of the City. Such conduct includes but is not limited to:

1. reporting to work punctually as scheduled and being at the work station, ready for work at the assigned starting time
2. notifying the supervisor when you will be absent from work or are unable to report to work on time

3. complying with all city policies
4. wearing clothing appropriate for the work being performed
5. maintaining the work area in a clean, orderly and safe condition
6. refraining from behavior that is unlawful, disrespectful, offensive, or inappropriate
7. not smoking, vaping, or using any tobacco product in any city building or vehicle as all are designated smoking/vaping/tobacco free (this includes the use of electronic cigarettes and non-tobacco vapes, chews, etc.)
8. treating fellow employees as you would like to be treated
9. rendering friendly, courteous and honest service to all.

Nothing in this policy should be interpreted to, or will be enforced in such a way as to, infringe upon employee rights protected by law.

2.03 - UNACCEPTABLE BEHAVIOR

The following is a list of unacceptable conduct for employees. Certain departments may develop additional work rules which are specific to those department's needs and which have been verified as consistent with these guidelines and approved by the City Manager. It should be understood that the following are guidelines only. The City may discipline and/or terminate an employee at its discretion consistent with Section 4.

1. failure to adhere to appropriate leave time provisions when taking time off
2. arriving for work after the designated starting time without authorization
3. leaving work prior to the designated ending time for the work day without authorization
4. taking more break periods than are permitted or extending the break period beyond 15 minutes
5. conducting personal business on working time
6. sleeping, loafing or loitering on working time
7. disturbing co-workers during working time
8. not adhering to prescribed safety procedures

9. not using, when necessary, prescribed safety devices and clothing
10. not complying with or falsifying accident and injury reporting procedures
11. endangering the safety of yourself or others through horseplay or carelessness
12. refusal or failure to follow the lawful direction of management or failure to comply with a lawful established procedure.
13. discourtesy or abusive behavior toward citizens or co-workers
14. dishonesty, including falsifying employment applications, work records, time sheets and payroll records.
15. theft
16. abuse or damage resulting from the misuse of City property
17. unauthorized use of City property
18. use or possession of alcohol or prohibited substance while on City time
19. refusing to take, or failing a drug/alcohol test requested pursuant to Appendix B
20. not adhering to the City's smoking and tobacco policies as stated in section 2.02
21. harassment as outlined in the City's policy statement prohibiting harassment in Section 4 of this manual
22. off duty misconduct including conviction of a crime, which prevents an employee from fully performing their job duties or leads to the reasonable refusal, reluctance, or inability of employees to work with the offender.
23. misusing City identification
24. using, accessing and/or disclosing confidential information without authorization
25. accepting or offering bribes or favors.

2.04 - POLITICAL ACTIVITY

Unauthorized soliciting or campaigning on City time or property shall not be permitted.

2.05 - WORKPLACE VIOLENCE

The City of Marshall is committed to providing a safe, healthy, and secure work environment for its employees. The presence of unauthorized weapons and violence in the workplace or on City time will not be tolerated. The City maintains the right to search any areas on City property or items brought on to City property when it suspects that unlawful or improper activity may have occurred (such as suspicion of the unauthorized presence of weapons. This includes but not limited to lockers, furniture, containers, drawers, lunch boxes, briefcases, personal bags, personal tool boxes or tool kits, parking lots, City vehicles and personal vehicles parked on City property. The City will not search an employee's personal property without the employee's permission. If an employee refuses such a request, however, the employee will be subject to disciplinary action.

The following list of behaviors, while not inclusive, provides examples of conduct that the City specifically prohibits and for which the City will routinely discipline up to and including discharge:

1. Unauthorized use, possession, or sale of any weapons on City time at the workplace.
2. Unauthorized storage of any weapon in a locker, desk, personal vehicle, lunch box, tool kit, bag, purse, or other repository on the work site, or in a City owned building.
3. Refusal to submit to an authorized inspection for the presence of a weapon.
4. Refusal to participate in an authorized investigation of an employee alleged to be carrying a weapon.
5. Refusal to participate in an authorized investigation pertaining to allegations or suspicions that violence has or is likely to occur at the work site.
6. Engaging in conduct or speech which would tend to incite or promote a hostile or violent reaction such as using a racial, religious, or ethnic slur or remark; a physical gesture; profane or abusive language.
7. Engaging in assaultive conduct; making threatening remarks (direct or implied) to another employee, visitor, member of the public, etc., including but not be limited to engaging in, promoting, or inciting a fight; the intentional touching of another person without that person's permission; causing physical

injury to another person; engaging in any other physical violence or intimidation while on City time or property.

8. Intentionally or recklessly damaging employer property or property of another.

A "weapon" includes an explosive device; a device principally designed, manufactured or adapted for delivering or shooting a projectile; a gun of any type; a firearm silencer; a switchblade knife or any other type of knife with a blade in excess of three (3) inches in length; a double-edged blade; brass knuckles; or any other implement for infliction of bodily injury which has no common or proper purpose in the workplace.

"Possession" shall include but not be limited to the presence of a weapon on the employee, in the employee's personal vehicle, lunch box, purse, briefcase, locker, tool kit, bag, or desk.

"Workplace" shall include the following locations and the contiguous, City owned parking areas:

- Brooks Airport
- City Hall
- Marshall Fire Station
- Marshall Regional Law Enforcement Center
- Municipal DPW Garage
- Power Plant
- Public Services Building
- Waste Water Plant
- Water Plant
- Other city owned properties
- City of Marshall work sites

SECTION 3 GENERAL INFORMATION

3.01 - RESPONSIBILITY FOR MANUAL DISTRIBUTION AND OWNERSHIP

The City Manager or a designee of the City Manager shall serve as the Director of Human Resources and shall be responsible for retention and distribution of the **PERSONNEL POLICY MANUAL**.

3.02 - PERSONNEL POLICY ADMINISTRATION

The City Manager will make all reasonable efforts to see that the policies contained in this manual are administered fairly and consistently.

3.03 - PERSONNEL POLICY INTERPRETATION

Any matters concerning interpretation of the policies contained in this manual shall be directed to the department Director who shall consult with the City Manager.

Should an employee approach a supervisor with a question concerning a policy contained herein, the supervisor is encouraged to show the employee the written policy and attempt to answer the questions.

3.04 - MANUAL MODIFICATION

All amendments must be authorized by the City Manager and approved by City Council. All employees will be given copies of amendments.

3.05 - ELECTRONIC SIGNATURE

The City allows the use of electronic signatures as an acceptable alternative to an original signature for those documents requiring signature or acknowledgment.

For purposes of this policy, an "electronic signature" is a paperless method used or authorize or approve documents which indicates that a person adopts or agrees to the meaning or the content of the document. Federal and Michigan law defines an electronic signature as "an electronic sounds, symbol, or process, attached to or logically associated with an electronic record and executed or adopted by the person with an intent to sign the record."

Electronic signatures provided by employees choosing to execute employment documents using an electronic signature method, will be given full legal effect under federal and state law. As such, any employee choosing to utilize the electronic signature

method remains responsible to take the time needed to review, understand, and ask questions about any document before affixing his or her electronic signature to it.

When the City presents a document for electronic signature, the document will contain specific language, indicating the employee's agreement to receive, review, and acknowledge receipt of the document electronically. Additionally, once the document has been electronically signed, the employee will be provided the ability to retain a copy of the electronically signed document by contacting Human Resources and requesting a copy of the signed document.

This policy does not mandate the use of an electronic signature. Employees have the ability to "opt out" of using the electronic signature method and sign documents in a traditional fashion at any time. To do so, employees must see Human Resources for more information.

SECTION 4 EMPLOYMENT PRACTICES

4.01 - CITY CHARTER

Article III, Section 3.04 of the Charter of the City of Marshall gives the City Manager the authority to:

- (a) *appoint and, when the city manager deems it necessary for the good of the city, suspend or remove any city employees or department heads provided for by, or under, this charter except otherwise provided by law, this charter or personnel rules adopted pursuant to this charter. The city manager may authorize any department head who is subject to the city manager's direction and supervision to exercise these powers with respect to subordinates in that officer's department, office or agency.*
- (b) *direct and supervise all administrative officials and department heads except as otherwise provided by this charter or by law.*

4.02 - EQUAL OPPORTUNITY EMPLOYMENT

The City of Marshall is an **EQUAL OPPORTUNITY** employer

WHEREAS, the City of Marshall, a municipal corporation of Calhoun County Michigan, desires to reaffirm its commitment to a policy which prohibits discriminatory practices, policies and customs based upon religion, race, color, national origin, age, sex, height, weight, marital status, familial status, veteran status, disability, genetic information, citizenship, sexual orientation, gender identity, gender expression and any other status protected by applicable law.

NOW, THEREFORE, be it resolved that:

1. The City of Marshall will not discriminate in its employment, promotion, or classification practices with respect to employment, compensation, or a term, condition or privilege of employment, because of religion, race, color, national origin, age, sex, height, weight, marital status, familial status, veteran status, disability genetic information, citizenship, sexual orientation, gender identity, gender expression and any other status protected by applicable law.
2. The City of Marshall will not discriminate in its employment, promotion, classification or upgrading practices with regard to those persons having a determinable physical or mental characteristic or history of the characteristic which may result from disease, injury, congenital condition of birth, or functional disorder that substantially limits a major life activity and which is unrelated to the individual's ability to perform the duties of a particular job or position, or is unrelated to the individual's qualifications for employment.
3. That the City of Marshall will provide equal opportunity to participate in and benefit from all programs, activities and services without regard to religion, race, color, national origin, age, sex, height, weight, marital status, familial status, veteran status, disability, genetic information, citizenship, sexual orientation, gender identity, gender expression and any other status protected by applicable law.
4. That the City of Marshall will post, in conspicuous places, notices setting forth the law with regards to equal opportunity in employment, public accommodations and public services.

4.03 - DISABILITIES AND ACCOMMODATIONS

The City supports and is committed to providing equal employment opportunity for qualified individuals with disabilities. The City will provide reasonable accommodation for a qualified individual's disability, where the accommodation is necessary for the employee to perform the essential functions of his or her job.

If any employee believes that accommodation of a disability is necessary to perform the essential functions of a position, they must contact Human Resources. Michigan law requires the employee to submit a request for an accommodation in writing within 182 days of when the employee knew or should have known for the need for accommodation (federal law does not contain this same specific requirement).

Each request will be evaluated based on the circumstances of that particular situation. As a result, your participation and cooperation in the accommodation process will be important. Human Resources will work closely with you to obtain and evaluate the relevant medical and job information, identify and evaluate possible accommodations, and ensure appropriate confidentiality in the process.

The City may decline to make an accommodation where it would be unreasonable, would present a direct threat to health or safety, or where it would impose an undue hardship on the City, customers, or other employees.

4.04 - ACCOMMODATIONS FOR PREGNANCY, CHILDBIRTH, OR RELATED MEDICAL CONDITIONS

The City will provide reasonable accommodations to a team member's known physical or mental limitations related to pregnancy, childbirth, or related medical conditions, unless the accommodation would cause the City an undue hardship.

If an employee believes that they need an accommodation related to pregnancy, childbirth, or a pregnancy-related medical condition, please promptly notify Human Resources.

The City will evaluate each request for accommodation based on the circumstances of that particular situation. In some circumstances, the City may ask the employee to provide additional information, such as medical information, about the need and nature of possible accommodations. As a result, the employee's participation and cooperation in the accommodation process is important.

The City may decline to make an accommodation where it would be unreasonable, would present a direct threat to health or safety, or where it would impose an undue hardship on the City, customers, or other employees.

4.05 - PROMOTIONS

1. It is the policy of the City to consider filling vacancies from within whenever possible. However, it is sometimes necessary or desirable to employ persons from outside the City staff for positions that require special experience or skill.
2. A promotion shall be recommended, in writing, by the appropriate Director to the City Manager prior to the effective date. The recommendation shall list, in detail, the reasons for the requested promotion.
3. When an employee is promoted or the position is reclassified upward, the employee shall receive the minimum rate for the new classification. If said minimum is less than the employee's former rate, a higher rate may be considered.

4.06 - TRANSFERS

The transfer of an employee from one department to another may be made upon the recommendation of the affected Directors and with the approval of the City Manager.

4.07 - PROCEDURES FOR FILLING VACANCIES

Vacancies which the City Manager authorizes to fill will be emailed to all staff. If the position is open to the public, it will be posted on the City of Marshall website. Employees who wish to apply for the position must do so in the manner and within the period set forth on the posting.

Upon approval of the City Manager to fill a vacancy or to create a new position, the appropriate Director will initiate the following hiring process:

1. The position may be advertised in regularly circulated newspapers, professional journals and the internet as necessary and held open for a minimum of 10 calendar days.
2. If open to the public, the position shall be posted on the City's website reflecting the posting date. All job postings and marketing will be coordinated by the Director.
3. Candidates should submit a properly and legibly completed application form from the City's website.
4. The City may also request or require applicants to submit a resume or other application documents.
5. The applicant may be asked to take a post-offer, job-related employment physical to be performed by a physician designated by and at the expense of the City. A drug screen will be required before the position is awarded.
 - All employees will be subject to the City's Substance Use and Alcohol/Drug Testing Policy attached as APPENDIX B.
 - Employees whose position will require a Commercial Driver's License (CDL) will be required to abide by the City's "Controlled Substances and Alcohol Misuse Testing Policy". This policy is made available to all employees whose position requires a CDL.
6. Employment interviews shall be conducted. The interview team should consist of the appropriate Director, and at least one other City of Marshall employee.
7. In the event a Director or Department Head is being hired, a management team designated by the City Manager will be used for the screening and interviewing panel.
8. The top applicant(s) shall sign a "Release of Information" form authorizing a background check.

9. Applicants may be evaluated based upon their education and experience, the results of written tests, performance tests, personal interviews and other criterion deemed important to the City.
10. All personnel appointed to regular full-time positions must be confirmed by the City Manager prior to commencement of employment.
11. The City Manager and/or the hiring Director may disqualify applicants for any of the reasons listed below, or any other reason deemed important by the City:
 - a. The applicant has made a false statement or engaged in deception in the application process.
 - b. The applicant is unsuited for the position or a more qualified applicant is available.

4.08 - PROBATIONARY PERIOD

1. All new, full-time employees shall be probationary employees for the first 12 months of employment. During this time, employees may be subject to employment reviews to determine if the employee has the attributes, capabilities, and attitude necessary for full time employment.
2. During the probationary period, a new employee shall have no seniority status and can be terminated, with or without cause or notice, at the sole discretion of the City Manager.
3. If an employee receives a promotion, demotion or transfer, a new probationary period of six (6) months will be served. During this 6 month probation, the employee may be subject to employment reviews to determine if the probationary period should be terminated or extended an additional six (6) months. Upon the successful completion of the probationary period, the employee shall be added to the Department's seniority list as of the hiring date. During probation, an employee shall accrue benefits. The employee's original date of hire with the City is not affected by promotion, demotion or transfer. For non-bargaining unit employees, successful completion of the probationary period does not alter the at-will nature of the employment relationship between the employee and the City.
4. If, after a promotion, demotion or transfer, it becomes apparent to management any time during the probationary period that the employee does not have the skills and ability to successfully perform the responsibilities of the new position, the employee will be removed from the new position and will be returned to the employee's previous position, if available. If the position is not available, the employee will be terminated.

4.09 - EVALUATION PROCEDURE

A formal written evaluation will be completed prior to the conclusion of the employee's probationary period and periodically thereafter. Upon completion of the evaluation, the supervisor shall review it in a personal interview with the employee to discuss areas of needed improvement and/or commendable performance.

The evaluation shall be signed by the supervisor and the employee and placed in the employee's personnel file and a copy provided to the employee.

The quality of performance rendered by the employee in the past will receive consideration in personnel matters such as promotions, transfers, demotions, terminations and salary adjustments.

4.10 - DEMOTIONS

An employee may be demoted to a position of lower pay for one or more of the following reasons:

1. in lieu of layoff when a position is to be abolished or when an employee with prior rights returns to the position
2. when an employee fails to perform satisfactorily during the probationary period following promotion or transfer
3. when an employee requests a work assignment that is less difficult and requires less responsibility
4. as a means of employee discipline as outlined in Section 7 of this manual.
5. Any other reason deemed important to the City.

4.11 - RETIREMENT

1. Full-time City of Marshall employees (unless otherwise covered) are required to participate in the Municipal Employees Retirement System [MERS] established pursuant to Act 427 P.A. 1984 as amended. The precise details of the coverage are available in the MERS handbook and the provisions of the statute. The provisions of this section are guidelines only and are intended merely to memorialize some of the substantive provisions of the Retirement System available to employees. The MERS plan is governed by the relevant plan documents, not by the terms of this Personnel Manual.

Employees hired prior to September 1, 2013 shall participate in a defined benefit program.

- a. Full retirement at 55 years of age with 25 years of service with a waiver of reduction of benefits (F55-25).
- b. Benefit Program as established by City Council.
- c. FAC-5 - final average compensation is computed on the highest 60 consecutive months of earnings divided by 5.
- d. Employee contribution is determined at time of enrollment in the Benefit Program.
- e. Early retirement at age 60 with 10 or more years of service.

Employees hired on or after September 1, 2013 shall participate in a Defined Contribution plan through MERS. The employee shall pay 7.7% of the employee's total, annual gross compensation and the employer shall pay 10% of the employee's total annual gross compensation.

2. Employees who intend to retire are requested to put their intent in writing 90 days prior to the effective date and submit same to their Department Head. A retiring employee who is immediately eligible to begin receiving the MERS pension payment is also entitled to the following payments into either a 457 account or a HCSP account:
 - a. payment for accumulated and unused vacation time
 - b. payment for accumulated and unused personal days
 - c. payment for 25% of accumulated and unused sick leave
3. Medical insurance will be offered per Appendix C.
4. Any City of Marshall retiree who remains on the City's health insurance plan is required to enroll with Medicare Part A and Part B when so notified by the Social Security Administration.
5. An exit interview may be requested with a retiring employee.
6. Deferred retirement may occur if the employee terminates employment:
 - a. with 10 or more years of service
 - b. and before the age requirement is met
 - c. and leaves contributions with MERS
 - d. and files for deferred status with MERS.

4.12 - RESIGNATION

1. Employees who intend to resign are requested to put their intent in writing 2 weeks prior to the effective date and submit same to the appropriate Director.

An employee who resigns with proper notice is entitled to the following being paid into a 457 account or an HCSP account with MERS:

- a. payment of any accumulated and unused vacation time
- b. payment of any accumulated and unused personal days
- c. after 10 years of employment, payment of any accumulated and unused sick leave as described in section 5.01.

2. An exit interview may be requested with the resigning employee.

4.13 - TERMINATION

1. For non-bargaining unit employees, the City of Marshall is an “at will” employer and, therefore, an employee may be terminated at any time for any reason or no reason with or without notice.
2. In addition to the right to terminate as set forth in subparagraph 1, the City of Marshall may terminate employment due to:
 - a. a reduction in the work force
 - b. employee misconduct
 - c. unsatisfactory work performance
 - d. failure to return from a leave of absence
 - e. failure to return to work for any reason for one (1) year
 - f. Any other reason deemed important by the City.

4.14 - DEFINITIONS

1. A **FULL-TIME EMPLOYEE** is an employee who, following the probationary period, is regularly scheduled by the City to work an average of 40 or more hours per week, and who is classified as a full-time employee by the City. All full-time employees are entitled to benefits as outlined in Sections 5 and 6 of this manual.
2. A **PART-TIME EMPLOYEE** is an employee who is regularly scheduled to work less than 40 hours each week, and who is classified as a part-time employee by the City. Part-time employees do not receive benefits other than Paid Time Off as outlined in Section 5 of this manual. Exception: part-time employees who work an average of 30 hour or more per week shall be offered health, dental, optical, and insurance through the City of Marshall group plan.
3. A **TEMPORARY EMPLOYEE** is an employee who is hired for a specific period of time, less than nine (9) consecutive months in a twelve (12) month period, is assigned duties on either a part-time or full-time basis, and is classified as a temporary employee by the City. A temporary employee may be requested to be on-call outside of their normal nine (9) month period but

shall not work more than 1,560 hours total per twelve (12) month measurement period. Temporary employees do not receive benefits other than Paid Medical Leave as outlined in Section 5 of this manual.

4. An **ON-CALL EMPLOYEE** is an employee that does not have any regular scheduled work hours, but is available to work during special events including but not limited to storm clean-up, snow plowing, special events, etc., and who is classified as an on-call employee by the City. On-call employees do not receive benefits.

4.15 - PERSONNEL RECORDS

Performance reviews, change of status records, commendations, written reports or memos regarding employment and educational attainment records are examples of records maintained as a personnel record by the City. A separate file containing the employee's medical records is maintained for each employee.

Upon request, an employee is entitled to review their City personnel record. Each personnel file is confidential. An employee may inspect his/her own personnel file by making an appointment.

4.16 – DISCRIMINATION, HARASSMENT AND RETALIATION POLICY

The City of Marshall is an equal opportunity employer and is committed to creating and maintaining a work environment that is free of unlawful discrimination, harassment, and retaliation. Consistent with the City's respect for the rights and dignity of each employee, the City will not tolerate discrimination or harassment engaged in by anyone with whom the City does business, including but not limited to discrimination or harassment on the basis of race, color, sex, religion, national origin, age, disability, marital status, familial status, veteran status, sexual orientation, gender identity, gender expression, genetic information, citizenship or any other status or characteristic protected by applicable law.

The City will take preventive and corrective action to address any behavior that violates this Policy and the rights it is designed to protect. Any individual found to have engaged in conduct that violates this policy will be disciplined as appropriate, up to and including termination.

Discrimination & Non-Sexual Harassment:

1. The City will not tolerate unlawful discrimination against employees in any term and condition of employment, including hiring, promotion, discipline, discharge, compensation, fringe benefits and other privileges of employment. All employment decisions will be made based on legitimate factors without regard to a person's protected status(es) or characteristic(s).

2. Harassment on the basis of any protected status or characteristic is also strictly prohibited. In general, unlawful harassment in any severe or pervasive unwelcome verbal, non-verbal or physical conduct that is based on person's legal protected characteristic.
3. Harassing conduct could include, but is not limited to: epithets, slurs, or negative stereotyping; threatening, intimidating or hostile acts; and written or graphic material that denigrates or shows hostility or aversion toward an individual or group and that is placed on walls or elsewhere on City premises or circulation in the workplace.

Sexual Harassment:

Sexual harassment is strictly prohibited. It includes the following actions:

1. making unwelcome sexual advances, requests for sexual favors, or other verbal physical conduct of a sexual nature a condition of the employee's continued employment; or
2. making submission to or rejection of such conduct the basis for employment decisions affecting the employee; or
3. creating an intimidating, hostile or offensive working environment by such conduct.
4. Harassing conduct could include, but is not limited to:
 - a. stating or implying that a particular employee's advances in employment have resulted from the granting of sexual favors or the establishment or continuance of a sexual relationship; or
 - b. stating or implying that a particular employee's deficiencies in performance are attributable in whole or in part to the sex of that person; or
 - c. commenting on particular characteristics associated with a particular sex.

COMPLAINT PROCEDURE:

1. Any employee who believes in good faith that she or he has been subjected to or witnessed conduct that violates of this Policy by a co-worker, supervisor or agent of the City, or by anyone else while working, should promptly report the facts and the names of the individuals involved to their supervisor. Any employee who is not comfortable with reporting violations of this Policy to his/her immediate supervisor may bypass the chain of command and make the report to any higher-ranking supervisor or director with whom the employee feels comfortable. Complaints may also be filed with the City Manager. All supervisors or management representatives who observe or become aware of concerns of discrimination or harassment must immediately notify Human Resources. Failure to do so will result in discipline, up to and including discharge.

2. Any employee who believes that another employee of the City of Marshall has been subjected to conduct that violates this policy is also encouraged to report the incident promptly.
3. A sample complaint form can be found in the Personnel Policy Manual as Appendix A.
4. The City will promptly and thoroughly investigate all reports and complaints. To the extent practicable, all complaints will be kept confidential. However, it is the primary goal of the Department to investigate and resolve all complaints. As part of the investigation, it may be necessary to speak to other witnesses and is possible that it will be necessary to reveal certain details and information.
5. The City will take prompt and appropriate remedial action to eliminate harassment and discrimination from the workplace. Any supervisor, agent or other employee who, after appropriate investigation, has been found to have discriminated against or harassed another employee will be subject to appropriate discipline up to and including immediate discharge.

RETALIATION:

The City of Marshall not only prohibits harassment, but also strictly prohibits retaliation against any employee who, in good faith, has registered a complaint or who participates in an investigation under the purview of this policy. Any supervisor, agent or employee of the City who, after investigation, has been determined to have retaliated against any employee for utilizing the complaint procedure or participating in an investigation under the purview of this policy will be subject to appropriate discipline up to and including immediate discharge. If you believe you have been subjected to or witnessed retaliation prohibited by this policy, you should use the complaint procedure as set forth above.

SUPERVISOR RESPONSIBILITIES:

Each supervisor and manager shall:

1. Continually monitor the work environment and strive to ensure that it is free from all types of unlawful discrimination, harassment and retaliation.
2. Take prompt, appropriate action within their work units to avoid and minimize the incidence of any form of discrimination, harassment or retaliation.
3. Ensure subordinates understand their responsibilities under this Policy.
4. Ensure that employees who make complaints or who oppose any unlawful employment practices are protected from retaliation and that such matters are kept confidential to the extent practicable.

5. Notify the Director or the City Manager and Human Resources of the circumstances surrounding any reported allegations or observed acts of discrimination, harassment or retaliation no later than the next business day.
6. Act promptly and responsibly in the resolution of such situations.

QUESTIONS REGARDING DISCRIMINATION, HARASSMENT OR RETALIATION

Employees with questions regarding discrimination, harassment, or retaliation are encouraged to contact his/her supervisor, the Director, or the City Manager.

4.17 - DRUG FREE WORK PLACE

The Drug Free Work Place Act of 1988 (PL 100-690, Title V, Subtitle D; 102 Stat. 41481) prohibits the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance in the work place of the City of Marshall. As a municipality receiving federal grants, the City must abide by the terms of this statement. The Drug Free Work Place Act of 1988 requires that all employees who work for the City of Marshall must abide by this statement and notify the City of any criminal drug statute conviction which occurred in the work place no later than 5 days after such conviction.

The City of Marshall offers all employees an Employee Assistance Program (EAP). This program is intended to deal with a wide variety of human problems including substance abuse.

The City will take the appropriate disciplinary action against any employee who commits a drug abuse violation. Employees should be aware that discharge may occur for any drug abuse violation. All disciplinary action taken by the City of Marshall against a bargaining unit employee who has passed the probationary period, will be taken pursuant to the terms of the applicable collective bargaining agreement.

All disciplinary action taken by the City against non-bargaining unit employees will be as follows:

The City agrees that an employee should not be immediately discharged, but in all instances in which the City may conclude that the employee's drug abuse violation may justify discharge, such employee shall first be suspended without pay. The City of Marshall shall decide, depending upon the facts of the case, whether further discipline, up to and including discharge, is warranted.

4.18 - DRUG/ALCOHOL TESTING

All current employees are subject to drug and alcohol testing as provided in the Substance use and Alcohol/Drug testing policy set forth in Appendix B.

Employees whose position requires a Commercial Driver's License (CDL) are required to abide by the "Controlled Substances and Alcohol Misuse Testing Policy" This policy is made available to all employees whose position requires a CDL.

4.19 - COMPENSATION

1. Non-bargaining unit FULL-TIME employees are compensated based on the City Manager's determination in accordance with City Council approved budget appropriations. Non-bargaining unit employees may be evaluated between February 15 and May 1. Evaluations may be a factor used to determine the wage effective July 1. There are no assurances that any employee will receive wage increases from year to year.
2. PART-TIME and TEMPORARY classified positions (positions regularly scheduled to work less than 40 hours each week or seasonally) are compensated based on the City Manager's determination in accordance with City Council approved budget appropriations. There are no assurances that any employee will receive wage increases from year to year.

4.20 - PAYDAYS

Paychecks are currently distributed bi-weekly. For any payment made through direct electronic ACH bank payment, the employee will be provided, in writing, with the detailed payroll information.

4.21 - OVERTIME PAY

Full-time employees entitled to overtime pay will be paid 1.5 times their regular rate of pay for hours actually worked in excess of their regular schedule hours of work or work over 40 hours in one work week. Holidays will be considered as hours worked for the purposes of computing overtime.

Part-time and Temporary employees entitled to overtime pay will be paid 1.5 time their regular rate of pay for hours actually worked in excess of 40 hours in one work week. Overtime must be authorized in advance by the supervisor or Director.

4.22 - COMPENSATORY TIME

Employees who, in accordance with the Fair Labor Standards Act (FLSA), are entitled to compensatory time may receive 1.5 hours of compensatory time for hours worked over 40 hours in one work week. Overtime must be authorized in advance by the supervisor or Director. Accrued compensatory time may not exceed 60 hours.

4.23 - WORKWEEK AND HOURS OF WORK

For pay purposes, the work week is the seven-day period which begins on Sunday at 12:00 a.m. and ends on Saturday at 11:59 p.m. City of Marshall work hours will be determined by each Director with the approval of the City Manager.

4.24 - LUNCH PERIOD

Each Department will establish an unpaid lunch break policy. Lunch breaks should be staggered whenever possible so that all offices remain open to the public. Lunch breaks are to be taken away from the employee's immediate work area.

4.25 - BREAK PERIODS

Employees are permitted a break period not to exceed 15 minutes during each half day (4 hours) of work. Breaks are not to be taken as part of the lunch break or at the beginning or the close of the workday. Breaks are to be taken in a manner that does not interfere with the efficiency of the department.

4.26 - ANTI-NEPOTISM

1. The City prohibits the hiring of an elected or appointed official's dependents.
2. A full-time employee shall not be hired, promoted, demoted, transferred, or in any other manner moved into the same department in which an immediate family relative is employed, if said employee would directly supervise or be directly supervised by the immediate family relative. For purposes of this policy an immediate family relative shall include spouse, parent, child, brother, sister, grand parent, in-law or step relative in any of the foregoing categories or any individual living in the same household as the employee.

4.27 - SAFETY

The City makes every effort to provide for the safety of all employees while on the job. Employees are encouraged to promote safe working conditions by reporting any and all potentially dangerous work practices, unsafe work conditions, horseplay, negligence and carelessness to your Department Head.

Seat belts must be worn when using a City vehicle or when using a private vehicle for authorized City business.

4.28 – ACCIDENTS, INJURIES AND WORK RELATED ILLNESSES

Any accident, injury, or work related illness that occurs during work hours must be reported to the immediate supervisor at once. If an employee is injured or becomes ill while working, it is the responsibility of the employee and the supervisor to complete

an accident report form and submit it to the Payroll / Benefits Coordinator as soon as possible, but not later than 24 hours after the incident.

Any vehicular accident must be reported to the law enforcement agency in whose jurisdiction the accident took place.

1. If an employee is involved in an accident in a City vehicle, whether on public or private property, the employee must contact the appropriate law enforcement office.
2. Unless the employee requires immediate medical treatment, the employee and the City vehicle will remain at the scene of the accident until released.
3. The employee must cooperate to the fullest extent with the law enforcement officer covering the accident.
4. The employee must notify the immediate supervisor or Director regarding the accident.
5. An investigative report will be filed by the law enforcement agency and forwarded to the appropriate Director.

4.29 - GIFTS

1. An employee may not accept any monetary gift. If such gift is received it shall be forwarded to the Department Head or Director who shall return the gift with the explanation that City employees are not permitted to accept monetary gifts.
2. Gifts such as supplies, nuts, candies, fruit etc. may be accepted individually or by the Department but must be shared with co-workers.

4.30 - OUTSIDE EMPLOYMENT

1. The City of Marshall requires that full time employment with the City of Marshall be the primary employment of each employee.
2. If the City determines that an employee's secondary employment causes, or appears to cause, a conflict of interest, the employee will be required to cease secondary employment.
3. If secondary employment adversely affects an employee's job performance, the employee will be required to cease secondary employment.
4. All employees must be available to work any assigned shift and any overtime requested.

5. Employees are prohibited from using City resources (including but not limited to: facilities, equipment, or the employee's City working time) for secondary employment.

4.31 - VALID DRIVER'S LICENSE

1. If an employee's position with the City requires a CDL license, the City will reimburse the employee for fees paid to the State of Michigan for acquisition or renewal of a CDL license.
 - a. Any employee who fails to renew a CDL when required to do so is subject to disciplinary action up to and including termination.
 - b. The City of Marshall will have no obligation to reimburse the employee for costs associated with CDL acquisition or renewal for any tests the employee fails to pass.
2. The City of Marshall will reimburse the employee for fees paid to the State of Michigan for first time acquisition of a CDL license if the employee's current position changes to require a valid CDL license as a condition of continued employment with the City.

4.32 - COMPUTERS AND ELECTRONIC COMMUNICATIONS, USE POLICY

Some employee's jobs require the use of a computer, voicemail, and other electronic communications. The use of such tools is encouraged because they can make communication more efficient and because they can be sourced of information about City business. However, the City's computers, software, electronic mail (e-mail), faxes, on-line Internet access services, and voicemail systems (altogether, "systems") are property of the City are intended to be used to facilitate and support City business. The City of Marshall has adopted this policy to insure proper use of its computers and electronic communications resources. The policy describes the City's guidelines with regard to its computers and electronic communications systems.

1. STANDARDS – The City's computers and electronic communications systems are provided as additional tools to enhance job performance. They allow communication with customers, suppliers, and colleagues; to research relevant topics and to obtain useful business information. Any non-job-related use of the City's computer or electronic communications systems must be reasonable, occur during non-working time, and with authorization from the department head.
2. All existing laws and City policies apply to the employee's conduct when utilizing these resources. Specifically, those policies in the Personnel Manual that deal with employee code of conduct, harassment, personal conduct and political activity would also apply when using the City's computer or electronic

communication systems. The best way to determine if a specific use of these resourced is appropriate is to ask "If I were doing this same activity in some other way (i.e. telephone, library, in person, by hand) would this activity be considered appropriate?"

3. The City respects the individual privacy of its employees. However, employee privacy does not extend to the employee's work-related conduct or the use of City-provided equipment or supplies. **Employees should have zero expectation of** privacy in any electronic information, messages, voice mails, e-mails, or files sent, received, or stored in the City's computer and electronic communication systems. The following guidelines may affect employee privacy in the workplace.
 - a. **SECURITY & LEGAL PRECAUTIONS** - The electronic mail system has been installed by the City to facilitate business communications. Although each employee may have an individual password to access this system, it belongs to the City and the contents of the e-mail communications are accessible at all times by City administration for any business purpose. These systems may be subject to periodic unannounced inspection, and should be treated like any other shared filing system. All system password or encryption keys must be available to the Director of the employee's department. Employees may not otherwise share any log-on procedure or password with anyone. The City reserves the right, at its sole discretion, to access, intercept, monitor, review, copy, download, or disclose any communications, files, or information employees create or monitor on these systems at any time, and without notice.
 - b. All messages created, sent, or retrieved over the City's computers or electronic communication systems are the property of the City and should be considered public information. The City reserves the right to access and monitor all messages and files on the City's computers and electronic communication systems. Employees should not assume electronic communications are totally private and should transmit highly confidential data in other ways.
 - c. E-mail may be subpoenaed for use in court. In addition, e-mail messages may be subject to the Freedom of Information Act (FOIA). When writing something using e-mail, assume the message may be read by third parties. Therefore, carefully edit messages and use good judgement in message content. A message with statements that can be interpreted as harassing, biased or discriminatory may subject the City of Marshall to civil penalties or damages.
 - d. The City reserves the right to block any and all Internet sites as necessary or appropriate. Some sites may be blocked due to objectionable content, other sites may be blocked due to network

concerns (some sites cause the use of huge blocks of network resources).

- e. Employees are prohibited from the unauthorized use of the passwords and encryption keys of other employees to gain access to other employee's e-mail messages.
4. Request for Internet access shall be made through the department director who will submit the request to our third party IT vendor.
5. As a condition of providing Internet access to its employees, the City places certain restrictions on workplace use of the Internet. The City encourages the use of the Internet:
- a. to communicate with fellow employees and clients regarding matters within an employees' assigned duties;
 - b. to acquire information related to, or designed to facilitate the performance of regularly assigned duties; and
 - c. to facilitate performance of any task or project in a manner approved by an employee's supervisor.
6. The City prohibits using Internet access for the following:
- a. game playing during working time
 - b. distribution of destructive programs (i.e. viruses and/or self-replicating codes)
 - c. hateful, harassing or other anti-social behavior
 - d. intentional damage or interference with others (i.e. hacking or distributing viruses)
 - e. making publicly accessible obscene files
 - f. solicitation
 - g. commercial usage of non-company business
 - h. dissemination or printing of copyrighted materials (including articles and software) in violation of copyright laws
 - i. sending, receiving, printing or otherwise disseminating proprietary data, trade secrets, or other confidential information of the City
 - j. offensive or harassing statements or language including disparagement of others based on their race, national origin, sex, sexual orientation, age, disability, religious or political beliefs
 - k. sending or soliciting sexually oriented messages or images
 - l. operating a business or soliciting money for personal gain
 - m. sending chain letters, gambling or engaging in any other activity in violation of the law.
7. To prevent computer viruses from being transmitted through the City's computer system, there will be no unauthorized adding, running, installing, loading or downloading of any licensed software. All software must be

registered to the City. External devices that contain files, data or other materials brought in from outside cannot be opened, accessed, loaded or downloaded onto the City's computer system.

8. Employees must comply with all software licenses, copyrights and all other laws governing intellectual property and on-line activity. Employees on the City's computers and electronic communications systems may not transmit copyrighted materials belonging to entities other than the City. All employees obtaining access to other companies' or individuals' materials must respect all copyrights and may not copy, retrieve, modify or forward copyrighted materials, except with permission, or as a single copy to reference only. Failure to observe copyright or license agreements may result in disciplinary action up to and including termination.
9. Portable Electronic Devices: The City may provide employees with, or require employees to use portable technology, including laptop computers, mobile phones, etc. in order to support City business. Regardless of who owns the device, all information and records transmitted with or stored on the device that relates to the City's business remains the property of the City. Non-exempt employees may not use portable electronic devices to conduct City business outside of their scheduled work hours, unless this work has been approved in advance by the supervisor.
10. Access to the City's computer and electronic communication systems is granted on a "per person" basis and may be removed by the City when appropriate. Employees who violate any part of this policy will be subject to disciplinary action, up to and including termination.

4.33 - USE OF SOCIAL MEDIA

The City views social media positively, but like all employers, it must acknowledge that employee's online activities can reflect negatively on the organization or have negative consequences for it. This is true whether you are accessing social media sites at work or from your home, on or off the clock.

The City respects employee privacy, and this policy does not apply to personal use of social media that is unconnected to our business. It is also not intended to restrict employee rights in any way, including the right to discuss workplace issues and concerns. However, the City can and will respond to any unprotected employee conduct that adversely impacts the organization, its reputation, or its business interests.

Social media includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else's blog, personal web site, social networking site, web bulletin board, a chat room, or any other form of electronic communication. The same principles and guidelines found in this Handbook and the following basic belief apply to your activities online.

When you use social media, here are some guidelines to keep in mind:

- Do not violate any applicable policy of this Handbook. For example, do not violate the Anti-Harassment policy by using social media to bully or harass employees, vendors or customers. The City will promptly address any violation of this Handbook policy that occurs on social media but carries over into the workplace.
- When referring to the City or identifying yourself as a City employee, please make it clear that your opinions are yours and that you are not speaking for or as the City.
- Do not make personal use of the City's logo or trademarks.
- Never disclose information that is confidential or proprietary, or otherwise harmful to the City's legitimate business interest. Once such information is disclosed, it is impossible to "undo" the damage. In such cases, it does not matter where you were when the information was posted or shared.
- Be honest. Never post any information or rumors about the City or its employees, vendors, or competitors that you know to be false.

This policy is designed to protect the City's legitimate business interest, while allowing you to engage in the use of social media as freely as possible, and nothing in this policy should be interpreted to, or will be enforced in such a way as to, infringe upon employee rights protected by law.

SECTION 5 EMPLOYEE TIME OFF

5.01 - SICK LEAVE

1. A full-time employee earns sick leave after completing six (6) consecutive months of employment with the City of Marshall. Sick leave shall be accrued at the rate of one day (8 hours) per month. The City Manager may authorize salaried exempt employees to earn sick leave immediately upon hire.
2. The employee is expected to report the need for sick leave to the immediate supervisor. The report should be made prior to the beginning of the work day and definitely before the end of the shift being missed.
3. The sick leave allowance will be reduced $\frac{1}{4}$ hour for each 15 minutes of approved absence due to the following reasons:
 - a. Employee's or a family member's mental or physical illness, injury, health condition, or treatment of same
 - b. Employee's or a family member's preventative medical care

- c. For various reasons if employee or family member is a victim of domestic violence or sexual assault
 - d. If employee's primary workplace is closed by order of public health official due to a public health emergency
 - e. If an employee needs to care for a child family member whose school or place of care was closed by public health official
 - f. If it is determined by health authorities that the employee's or a family member's presence in the community would jeopardize health of others because of exposure to communicable disease
 - g. Meetings at the employee's child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on this child
 - h. Any other permissible use under the Michigan Earned Sick Time Act.
 - i. For purposes of this Section, "family member" includes all of the following:
 - A biological, adopted or foster child, stepchild or legal ward, child of the eligible employee's spouse or domestic partner, or a child to whom the eligible employee stands in loco parentis.
 - A biological parent, foster parent, stepparent, or adoptive parent or a legal guardian of an eligible employee or an eligible employee's spouse or domestic partner or an individual who stood in loco parentis when the eligible employee was a minor child.
 - An individual to who the eligible employee is legally married under the laws of any state, or the eligible employee's domestic partner.
 - A grandparent
 - A grandchild
 - A biological, foster, or adopted sibling
 - Any other individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship
4. Accrual of sick leave will not be interrupted while an employee is on sick leave.

5. Documentation verifying the need for leave may be required.
6. Unused and accumulated sick leave will carry over from year to year. However, employees may not use more than 1440 hours of sick time per 12-month period.
7. Upon death or retirement an employee shall be paid 25% of sick leave so accumulated up to a maximum of 960 accumulated hours. If, after 10 years of full-time employment, an employee voluntarily leaves, quits or resigns, with proper notice and not as a result of discharge or discipline, the employee shall be paid a percentage of accumulated sick leave up to a maximum of 960 accumulated hours as follows:

10 years	10% of accumulated sick leave
11 years	11% of accumulated sick leave
12 years	12% of accumulated sick leave
13 years	13% of accumulated sick leave
14 years	14% of accumulated sick leave
15 years	15% of accumulated sick leave
16 years	16% of accumulated sick leave
17 years	17% of accumulated sick leave
18 years	18% of accumulated sick leave
19 years	19% of accumulated sick leave
20 years	20% of accumulated sick leave
21 years	21% of accumulated sick leave
22 years	22% of accumulated sick leave
23 years	23% of accumulated sick leave
24 years	24% of accumulated sick leave
25+ years	25% of accumulated sick leave

8. An employee who is terminated by the City of Marshall for misconduct shall not receive payment for accumulated sick leave or personal leave.

5.02 - BEREAVEMENT LEAVE

An employee will be granted up to 3 working days paid leave for a death in the immediate family without loss of pay. For purposes of this Section, immediate family shall be defined as the employee's:

spouse, child, stepchild, mother, father, stepmother, stepfather, sister, stepsister, brother, stepbrother, grandmother, grandfather, mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law, spouse's grandmother, spouse's grandfather, grandchild, step grandchild.

If additional time off is needed beyond the days provided for a death in the immediate family, it may be granted by the City Manager and will be charged to sick

leave, vacation or personal leave. If the employee does not have any vacation, personal leave, or sick leave remaining, the time off will be unpaid.

For attendance at funerals other than for immediate family members, an employee, may take up to two (2) normal working days for either the employee's accumulated sick leave, vacation leave, or personal time. Anything beyond two days must be taken from vacation or personal time. If the employee does not have any paid leave remaining, the time off will be unpaid.

5.03 - PAID PARENTAL LEAVE

The City of Marshall provides paid leave to assist and support employees following the birth, adoption, or foster placement of a child. This policy will be in effect for births, adoptions, or placements of foster child(ren) occurring after the adoption of this policy.

For purposes of this policy, "child" means an individual under the age of 18 who is the employee's legal dependent. An individual who adopts a spouse's or partner's previous child(ren) is not eligible for paid leave under this policy.

Where multiple birth, adoption or placement occurs (e.g., the pregnancy or birth of multiples or adoption or foster placement of multiple children at one time), an employee is not eligible for an increase in the total amount of paid leave granted for that event.

Full-time City of Marshall employees who have completed at least 6 months of full-time employment are eligible to take Paid Parental Leave as follows:

- up to two (2) weeks of paid leave, equal to the employees normally scheduled work hours and paid at the employee's base rate of pay
- must be taken in one continuous period of leave
- must be used within six (6) months following the birth, adoption or foster placement
- any unused Paid Parental Leave after such time will be forfeited. Unused Paid Parental Leave is forfeited upon termination of employment.
- will run concurrently and in coordination with the City's FMLA policy, if applicable.

To prevent unnecessary burden on co-workers or disruption to operations, employees must submit a written request for Paid Parental Leave to their supervisor at least 30 days in advance of the expected first day of leave.

The City reserves the right to require medical certification or proof of birth/adoption/foster placement to verify that the employee's request for leave is consistent with the eligible reasons for leave under this policy.

5.04 - FAMILY AND MEDICAL LEAVE

The City of Marshall will administer and provide leaves of absences under this policy in a manner that is consistent with the Family Medical Leave Act ("FMLA")

1. EMPLOYEE ELIGIBILITY

To be eligible for FMLA benefits, an employee **must**:

- a. have worked for the City for a total of 12 months;
- b. have worked at least 1250 hours over the 12 months preceding the leave's commencement; **and**
- c. work at a location where at least 50 employees are employed by the City within a 75-mile radius.

If you do not meet the eligibility requirements you may be able to take time off under another City non-FMLA leave policy.

2. LEAVE ENTITLEMENT

a. General:

If you are an eligible employee, you are eligible to take up to a total of 12 workweeks of unpaid leave (subject to the requirement that you use accrued paid leave simultaneously with FMLA leave, as set forth herein) during a rolling 12-month period for one or more of the following reasons:

- (i) incapacity due to pregnancy, prenatal medical care or
- (ii) to care for the employee's child after birth, placement with you of a son or daughter for adoption or foster care;
- (iii) to care for an immediate family member (spouse, son, daughter or parent) with a "serious health condition";
 - A. Son/daughter must be under age 18 unless incapable of self-care due to a physical or mental disability.
- (iv) when you are unable to work (unable to perform one or more essential job function) because of your own "serious health condition," **or**
- (v) for an employee's "qualifying exigency" resulting from the fact that the Employee's spouse, parent, son, or daughter (1) is a member of

a regular component of the Armed Forces and is deployed (or has been notified of an order of deployment) with the Armed forces to a foreign country; or (2) is a member of a reserve component of the Armed Forces and is deployed (or has been notified of an order of deployment) with the Armed Forces to a foreign country under a call or order to active duty. Qualifying exigencies may include attending certain military events, arranging or alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment and reintegration briefings.

The amount of FMLA leave time an employee has available (for the above reasons) on any given date is equal to 12 workweeks minus the amount the employee has used in the preceding 12 months.

b. Military Caregiver Leave:

If you are an eligible employee and are the spouse, son, daughter, parent or “next of kin” of a “covered service member,” you are eligible to take up to a total of 26 workweeks of unpaid leave (subject to the requirement that you use accrued paid leave simultaneously with FMLA leave, as set forth herein) during a “single 12-month period” to care for the “covered service member” if the “covered service member” suffers from a “serious injury or illness.”

A “covered service member” is: (1) a member of the Armed Forces (including National Guard or Reserves) who is undergoing medical treatment, recuperation, therapy, etc., due to a “serious injury or illness;” or (2) a veteran who is undergoing medical treatment, recuperation, or therapy for a “serious injury or illness” and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the 5 year period preceding the date on which the veteran undergoes the treatment, recuperation or therapy.

A “serious injury or illness” is defined as: (1) in the case of a current member of the Armed Forces, an injury or illness that was incurred by the member in line of duty on active duty in the Armed Forces (or existed before the beginning of the member’s active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member’s office, grade, rank, or rating; or (2) in the case of a veteran who was a member of the Armed Forces at any time any time during the 5 year period preceding the date on which the veteran undergoes the treatment, recuperation or therapy, a qualifying injury or illness that was incurred by the member in line of duty on active duty in the Armed Forces (or existed before the beginning of the member’s active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that manifested itself before or after the member became a veteran.

c. Special Circumstances Unique to Birth or Placement of a Child:

Spouses, both of whom are employed by the City, are jointly entitled to a combined total of 12 workweeks of FMLA leave for the birth and care of their newborn child, for placement of a child for adoption or foster care, and to care for a parent who has a serious health condition (up to 26 weeks if leave to care for a covered service member with a serious injury or illness is involved).

Leave for birth and care, or placement for adoption or foster care must conclude within 12 months after the birth or placement.

d. Intermittent FMLA Leave:

Under some circumstances when it is medically necessary, you may take FMLA leave intermittently – which means taking leave in separate blocks of time, or by reducing your normal weekly or daily work schedule. When intermittent leave is needed for planned medical treatment, you must make a reasonable effort to schedule treatment so as not to unduly disrupt the City's or Client's operations.

- (i) Employees will not be approved to use intermittent FMLA leave after the birth or placement of a child for adoption or foster care.
- (ii) FMLA leave may be taken intermittently whenever medically necessary to care for a seriously injured or ill family member, or because you are seriously ill and unable to work.

e. How the Workweeks are Computed:

The 12 workweeks (or, in appropriate circumstances, the 26 workweeks) are computed by combining all qualifying leaves (e.g. birth, placement of a child for adoption or foster care, care of a qualifying immediate family member, employee's own serious health condition, etc.).

f. **Employees are Required to Use Accrued Paid Leave Simultaneously with FMLA Leave:**

Wages are not paid during FMLA leave.

As part of the City's FMLA leave policy, the employee must first utilize any accrued paid leave (sick leave, vacation leave, and/or personal leave). When paid leave is exhausted, any remaining portion of your FMLA entitlement will be unpaid. The period of time you are receiving Workers' Compensation benefits (for work-related illness/injury) will be considered paid FMLA leave if an employee is eligible for FMLA. Where permitted, you may be allowed to use paid leave (paid personal leave, vacation, etc.) to supplement your workers' compensation benefits, up to replacing 100% of your regular wages/salary.

The City is responsible for designating if your use of paid leave counts as FMLA leave based on information the City receives from you.

3. DEFINITIONS

Serious Health Condition: Means an illness, injury, impairment, or physical or mental condition that involves either:

- a. **Inpatient Care:** Any period of incapacity or treatment connected with inpatient care (i.e. an overnight stay) in a hospital, hospice, or residential medical-care facility, and any period of incapacity or subsequent treatment in connection with such inpatient care; **or**
- b. **Continuing Treatment:** Continuing treatment by a "health care provider" which includes any period of incapacity (i.e. inability to perform the employee's essential job functions or a condition that prevents the employee's qualifying family member from working, attending school or performing other regular daily activities) due to:
 - (i) **Absence + Treatment:** A health condition (including treatment and recovery) lasting more than 3 consecutive full calendar days, and any subsequent treatment or period of incapacity relating to the same condition PLUS:
 - A. treatment two or more times by or under the supervision of a "health care provider" (i.e. in-person visits, the first within 7 days and both within 30 days of the first day of incapacity [absent extenuating circumstances]); or
 - B. one treatment by a "health care provider" (i.e. an in-person visit within 7 days of the first day of incapacity) with a regimen of

continuing treatment (e.g. prescription medication, physical therapy, etc.);

- c. Pregnancy: Any period of incapacity related to pregnancy or for prenatal care. A visit to the “health care provider” is not necessary for each absence; or
- d. Chronic Conditions: Any period of incapacity or treatment for a chronic serious health condition which continues over an extended period of time, requires periodic visits (at least twice a year) to a “health care provider,” and may involve occasional episodes of incapacity (e.g. asthma, diabetes). A visit to a “health care provider” is not necessary for each absence; or
- e. Permanent/Long-Term Conditions: A period of incapacity that is permanent or long-term due to a condition for which treatment may not be effective (e.g. Alzheimer’s, a severe stroke, terminal cancer). Only supervision by a “health care provider” is required, rather than active treatment; or
- f. Multiple Treatments (Non-Chronic Conditions): Any absences to receive multiple treatments for restorative surgery or for a condition which would likely result in a period of incapacity of more than 3 consecutive days if not treated (e.g. chemotherapy or radiation treatments for cancer).

Health Care Provider: Means:

- a. doctors of medicine or osteopathy authorized to practice medicine or surgery by the state in which the doctors’ practice; or
- b. podiatrists, dentists, clinical psychologists, optometrists and chiropractors (limited to manual manipulation of the spine to correct a subluxation as demonstrated by X-ray to exist) authorized to practice, and performing within the scope of their practice, under state law; or
- c. nurse practitioners, nurse-midwives and clinical social workers and physician assistants who are authorized to practice, and performing within the scope of their practice, as defined under state law; or
- d. Christian Science practitioners listed with the First Church of Christ, Scientist in Boston, Mass.; or
- e. any health care provider recognized by the employer or the employer’s group health plan benefits manager.

4. MAINTENANCE OF BENEFITS

The City is required to maintain group health insurance coverage for you while you are on FMLA leave if you were receiving such insurance coverage before FMLA leave was taken. Coverage will be on the same terms as if you had continued to work. When applicable, arrangements will be made for you to pay your share of health insurance premiums while on FMLA leave.

If you fail to return to work from an FMLA leave, unless for one of the limited reasons set forth in the FMLA's accompanying regulations, the City is entitled to recover premiums it paid on your behalf during any period you were on unpaid FMLA leave.

5. JOB RESTORATION

Upon timely return from FMLA leave most employees will be restored to their original job or to an equivalent job with equivalent pay, benefits, and other terms and conditions of employment. Your use of FMLA cannot result in the loss of any employment benefits that you earned or were entitled to **before** using FMLA leave.

If FMLA (continuous or intermittent) was taken because of your own serious health condition, you must timely submit a "fitness for duty" certificate before you will be reinstated. If you fail to timely return-to-work and/or fail to present a "fitness for duty" certificate when your FMLA leave entitlement is exhausted, and absent an appropriate request and approval for continuation of non-FMLA leave, you will be subject to discharge.

You have no greater right to job restoration or to other benefits and conditions of employment than if you had been continuously employed.

6. NOTICE AND CERTIFICATION REQUIREMENTS

a. Employee Notice Requirements:

Employees seeking to use FMLA leave must provide 30-days advance notice of the need to take the leave when the need is foreseeable and such notice is practicable (e.g. birth of child, planned surgery, etc.).

When the need for leave is foreseeable less than 30 days in advance, or is not foreseeable, you must provide notice as soon as practicable under the circumstances – generally, either the same or next business day.

Though you need not mention the FMLA, you must provide at least verbal notice/information sufficient to make us aware that you need FMLA-

qualifying leave (e.g. incapacitated due to pregnancy, hospitalized overnight, etc.), and the anticipated timing and duration of the leave. Calling in “sick” is insufficient. If you have been previously certified/approved for FMLA leave, when contacting us you must specifically reference the qualifying reason for leave or the need for FMLA leave.

You are obligated to respond to our reasonable inquiries aimed at determining if your absence is potentially FMLA-qualifying.

In order to meet your notice obligations absent extenuating circumstances, you or your spokesperson (if you are unable) must contact your Supervisor or Director. During non-working/non-operating hours you must leave a voice-mail message, text, or e-mail with your Supervisor or Director). The message, text, or e-mail must provide information sufficient to make us aware that you need FMLA-qualifying leave, the anticipated timing and duration of the leave, and a means for us to contact you or the person leaving the message, text, or e-mail. **Employees must follow all City rules for calling in to report absences, tardiness, or early leaving while on FMLA.**

When appropriate, and when your time off from work to be counted toward your annual FMLA allotment qualifies as FMLA, we will designate the time off as FMLA. It is **your** responsibility to clearly, unequivocally and timely request use of FMLA.

b. Employer Notice Requirements and Corresponding Employee Obligations:

We will notify you within 5 business days of your request for FMLA (absent extenuating circumstances) of your eligibility to take FMLA leave and inform you of your rights and responsibilities (and consequences if you fail to meet those obligations) under the FMLA. If appropriate, we will provide you at least one reason why you are not eligible to take FMLA leave.

If you meet your notice obligations, we will require that you provide a complete and sufficient medical certification within 15 days supporting the need for leave due to a serious health condition affecting you or a qualifying immediate family member. If provided to you, you must share your job’s “essential functions” with your health care provider who, when filling out the certification form, must specify which functions you cannot perform. If you fail to provide the complete and sufficient medical certification form to the City within 15 days, your request for FMLA leave may be delayed or denied. We will notify you if your certification is deficient, explain why it is deficient, and require you to cure the deficiency.

We may require subsequent opinions from a different health care provider (at the City's expense). We also may require periodic re-certifications of the need for leave.

7. OTHER PROVISIONS

Termination of FMLA Leave: An employee's FMLA leave and accompanying benefits will cease under the following circumstances:

- The employment relationship would have terminated if the employee had not taken FMLA leave;
- The employee informs the City of an intent to not return from leave;
- The employee engages in "outside" or "supplemental" employment (including self-employment) without the City's approval during FMLA leave;
- The City honestly believes that the employee fraudulently obtained or utilized;
- The employee fails to return to work at the end of an approved FMLA leave and is not approved for additional leave;
- The employee continues on unapproved leave after exhausting his or her FMLA entitlement; or
- The employee engages in conduct that is inconsistent with the need for leave.

Enforcement:

It is unlawful for any employer to interfere with, restrain or deny the exercise of any right provided by FMLA.

Please contact Human Resources if you have any questions or concerns about the FMLA or the City's application of the FMLA. Any complaint will be investigated thoroughly and promptly. No employee will be retaliated against for making a good faith complaint. The FMLA also states that employees can file a complaint with the U.S. Department of Labor or the appropriate court.

To the extent anything contained in this Policy conflicts with the Family and Medical Leave Act, the Act will prevail.

5.05 - LEAVE OF ABSENCE WITHOUT PAY

1. A leave of absence without pay may be granted a full-time employee at the discretion of the appropriate Director and the City Manager. A written request must be provided by the employee at least 2 weeks preceding the date of leave. Under extraordinary circumstances, this 2-week notice may be waived. Leave without pay will only be considered after all accumulated paid leave days have been used.

2. If unpaid leave is 4 weeks or longer, seniority shall be frozen as of the start of such leave and will resume upon return to regular, full-time work duties.
3. During his/her leave of absence, the employee shall be required to pay 100% of the prorated premium for health, dental, optical and life insurance.
4. Failure to return to work at the termination of any leave constitutes voluntary resignation.
5. The employee cannot be guaranteed that his/her position will be available following a leave of absence under this section.
6. In accordance with applicable state and federal law, the City may make exceptions to the full-time employee requirement in order to offer reasonable accommodation to qualified individuals related to pregnancy, childbirth, or related medical conditions, or to qualified individuals with disabilities where appropriate. Any approval of a non-FMLA medical-related leave of absence will generally require the employee to submit medical documentation supporting the need for leave. Upon returning to work from a non-FMLA medical leave of absence, the employee is required to provide a healthcare provider's statement certifying his or her ability to perform normal job duties. The City reserves the right to use a physician of its choice to verify a disability that prevents the employee from working at the City and to verify the employee's ability to return to work and assume prior job duties.
7. Except as may be approved in advance and in writing by the City or otherwise required by law, employees on any form of a leave of absence from the City may not engage in outside employment (including self-employment) during leave.

5.06 - MILITARY LEAVE

The City of Marshall will handle all request for leave of absence to enter the United States armed forces or for required military training, and reinstatement from such a leave, according to applicable state and federal law. If you intend to enter the military, or otherwise need military-related leave, contact Human Resources.

5.07 - JURY DUTY

Any employee summoned for jury duty will be granted a leave of absence for the time necessary for jury duty. The employee should promptly bring the jury summons to their Department Head, so that scheduling arrangements can be made.

A full-time employee who is summoned and reports for jury duty on a day he/she is otherwise scheduled to work shall be paid for each day spent performing jury duty an amount equal to the difference between the employee's regular rate of pay for 8 hours (exclusive of all premiums) and the daily jury fee paid by the court. In order to receive payment under this Section, an employee must give the Department Head prior notice that he/she has been summoned for jury duty and must furnish satisfactory evidence that jury duty was performed as claimed.

An employee who is summoned but does not serve as a juror or who is released from jury duty before the end of the work day must promptly report for work upon being excused.

5.08 - VACATION

Full-time City of Marshall employees shall earn, as of the employee's anniversary of hire date, the following vacation unless otherwise specified in the employee's personnel file or in the collective bargaining agreement if applicable:

<u>LENGTH OF SERVICE</u>	<u>VACATION EARNED</u>
Hire Date – 2 nd anniversary	10 days (80 hours)
3 rd – 5 th anniversary	17 days (136 hours)
6 th – 9 th anniversary	19 days (152 hours)
10 th – 14 th anniversary	22 days (176 hours)
15 th – 19 th anniversary	25 days (200 hours)
20 th + anniversary	30 days (240 hours)

The City Manager, may grant the following exceptions for salaried exempt employees:

- grant salaried exempt employees up to five (5) days vacation above that earned, not to exceed the maximum of 30 days. Such approval shall be in writing and placed in the employee's personnel file.

VACATION PAY:

Employees will receive vacation pay based on the employee's regular straight time wage prior to the vacation period.

An employee who voluntarily leaves employment with the City of Marshall after at least 1 year of employment is entitled to payment for accumulated and unused vacation

on a prorated basis. If the employee leaves employment (for any reason) prior to completing one year of employment, unused vacation time will be forfeited.

VACATION SCHEDULE:

All vacations must be approved by the Department Head and/or Director. When more requests for vacation are received than can be granted at one time, the first request will be given preference. Should more than one request be received at the same time for the same date, seniority shall prevail.

A maximum of 40 hours of vacation time may be carried over into the next vacation year. All vacation hours over 40 hour that are not taken in the year it is earned will be forfeited.

5.09 - HOLIDAYS

All City of Marshall regular full-time employees shall receive pay for the following holidays:

New Year's Day	July 4 th	Christmas Eve
MLK Day	Labor Day	Christmas Day
President's Day	Veterans Day	Employee's Birthday
Good Friday	Thanksgiving Day	
Memorial Day	Day following Thanksgiving	

In the event a holiday falls on a Saturday, the holiday shall be observed the preceding Friday. If a holiday falls on a Sunday, it shall be observed on the following Monday.

In addition, all non-bargaining unit employees shall receive a designated holiday as determined by the City Manager:

2025	Friday	December 26, 2025
2026	Friday	January 2, 2026
2027	Thursday	December 31, 2026
2028	Monday	July 3, 2028
2029	Monday	December 31, 2029
2030	Friday	July 5, 2030
2031	Friday	December 26, 2031
2032	Friday	January 2, 2032
2033	Tuesday	July 5, 2033
2034	Monday	July 3, 2034

The employee's birthday holiday may be taken at any time in the calendar year with approval of the supervisor and cannot be carried forward. This shall be an 8-hour day off and may not be used in smaller increments. Should more than one employee, within a Department, request the same birthday holiday, seniority shall prevail. In the

event an employee uses the birthday prior to its occurrence and then terminates employment with the City, the final pay check will be adjusted accordingly.

In order to qualify for holiday pay, an employee must work, as scheduled, the day preceding and the day following the holiday unless excused by the supervisor.

5.10 - PERSONAL DAYS

A full-time employee earns one personal leave day (8 hours) per quarter after reaching 55 (440 hours) sick leave days and maintaining that accumulation or a higher amount for each quarter thereafter. A maximum of 4 days (32 hours) may be accumulated. Personal leave will be reduced $\frac{1}{4}$ hour for each 15 minutes of approved absence.

5.11 - PERSONAL TIME OFF (PTO)

The City provides part-time employees Personal Time Off (PTO), which may be used for any time that takes a part-time employee away from work, including reasons provided in the Michigan Earned Sick Time Act.

A part-time employee will receive 13 hours of PTO at the beginning of each calendar quarter. New employees shall receive a prorated amount on their date of hire. At the end of the calendar quarter, any additional time earned under Michigan's Earned Sick Time Act (ESTA) will be added to the employee's bank.

1. The employee is expected to report the need for PTO to the immediate supervisor. A request for PTO should be made seven (7) days in advance, when possible, but definitely prior to the beginning of the scheduled work.
2. PTO may be taken in not less than 15 minute increments.
3. PTO may accumulate to a maximum of 52 hours. Employees separating from the City of Marshall for any reason shall not receive payment for accumulated PTO.
4. When an employee requests PTO for a reason covered under the Michigan Earned Sick Time Act (ESTA), the City reserves the right to request documentation from the employee to substantiate the reason for the employee's absence.
5. Accumulated but unused PTO is carried over from year to year.
6. Accumulated but unused PTO is paid out by the City upon an employee's separation from employment.

5.12 - PAID MEDICAL LEAVE

Temporary and on-call employees shall receive one (1) hour of Paid Medical Leave for every thirty (30) hours of work performed.

1. Paid Medical Leave may be taken for any permissible use under the Earned Sick Time Act (ESTA).
2. The employee is expected to report the need for Paid Medical Leave to the immediate supervisor prior to the beginning of the scheduled work.
3. Paid Medical Leave may be taken in not less than 15 minute increments.
4. The City reserves the right to request documentation from the employee to substantiate the reason for the employee's absence.
5. Accumulated but unused Paid Medical Leave will carry over from year to year; however, an employee may not use more than 72 hours of Paid Medical Leave in any 12-month period.
6. Employees separating from the City of Marshall for any reason shall not receive payment for accumulated Paid Medical Leave
7. If employee separates from employment and is rehired within six months, the employee's previous balance of earned but unused Paid Medical Leave will be reinstated.

SECTION 6 FRINGE BENEFITS

This section contains basic information concerning employee benefits offered by the City and also explains some of the City's policies affecting those benefits. These benefit plans are governed by the relevant benefit plan documents and/or insurance certificates, not by the terms of this Manual.

The City reserves the right to modify, amend and/or terminate any of these benefit plans or insurance policies, as the City may deem necessary. Additionally, the City reserves the right to administer and interpret these benefit plans, and to decide all matters arising in connection with the operation or administration of such plans.

6.01 - LONGEVITY PLAN

Full time employees, who have completed a minimum of 5 years of continuous service with the City of Marshall and who are working full time as of December 1 of any year shall receive longevity pay. Longevity payments are made annually in December or as specified in the appropriate collective bargaining agreement. An employee who is eligible for longevity pay and voluntarily leaves the employment of the City of Marshall shall receive longevity pay on a prorated basis.

Longevity payments shall be paid as follows:

5 years service	\$500.00
6 years service	\$600.00
7 years service	\$700.00
8 years service	\$800.00
9 years service	\$900.00
10 years service	\$1,000.00
11 years service	\$1,100.00
12 years service	\$1,200.00
13 years service	\$1,300.00
14 years service	\$1,400.00
15+ years service	\$1,500.00

6.02 - MEDICAL INSURANCE

The City of Marshall currently provides family health, medical and hospitalization insurance. A complete explanation of coverage is available through the Payroll / Benefits office.

1. Employees hired prior to April 1, 2012 pay twelve percent (12%) of the health insurance premium charged to the City. Employees hired on or after April 1, 2012 pay twenty percent (20%) of the health insurance premium charged to the City. Such payments will be made by payroll deduction. Employees may make such payment through the City's premium only plan.
2. If an employee elects to waive his/her enrollment in the City's group health insurance plan, said employee shall receive the following:

Single person coverage	\$250 per month
Two-person coverage	\$400 per month
Family coverage	\$500 per month

If an employee elects not cover his/her dependents or spouse on the City coverage, the employee shall receive twenty-five percent (25%) of the premium savings up to a maximum of \$400 per month.

If an employee and their spouse are both employed by the City of Marshall, one employee shall receive full benefits/opt-out payment, and the other shall receive single person opt-out payment.

To be eligible, the employee must file an affidavit verifying he/she has coverage through another health insurance plan. Such affidavit shall be filed annually during open enrollment.

The employee shall have the right to re-join the City's group health insurance plan only during open enrollment or as a result of a qualifying event as defined by the health insurance carrier.

3. The City of Marshall reserves the right to change health insurance carriers at its discretion.

6.03 - DENTAL INSURANCE

The City of Marshall currently provides family dental insurance through Delta Dental Plan of Michigan. A complete explanation of benefits is available through the Payroll / Benefits office. The City of Marshall reserves the right to change dental insurance carriers at its discretion.

6.04 - OPTICAL INSURANCE

The City of Marshall provides VSP optical insurance. A complete explanation of coverage is available through the Payroll / Benefits office.

- Employees hired prior to April 1, 2012 pay twelve percent (12%) of the health insurance premium charged to the City. Employees hired on or after April 1, 2012 pay twenty percent (20%) of the health insurance premium charged to the City. Such payments will be made by payroll deduction. Employees may make such payment through the City's premium only plan.

The City of Marshall reserves the right to change optical insurance carriers at its discretion.

6.05 - LIFE INSURANCE

City of Marshall full-time employees are provided with a \$50,000 term life insurance policy. Directors with an annual salary greater than \$50,000, are provided term life insurance equal to their annual salary rounded to the nearest \$1,000, max benefit of \$100,000.

All life insurance policies offered through the city of Marshall are subject to a reduction as follows:

<u>Attained Age</u>	<u>Percentage of Reduction From Amount in Effect at Age 64</u>
65	33%
70	55%
75	70%
80	80%
85	85%
90	90%
95	95%

6.06 - OPTIONAL INSURANCE

Optional insurance plans, such as disability, accident, etc., may be available to full time employees. Employees electing optional coverage shall pay 100% of the premium though payroll deducted.

6.07 - DEFERRED COMPENSATION

Employees may elect to participate in a voluntary deferred compensation program that is available under Section 457 of the Internal Revenue Service Code. Employee contributions shall be payroll deducted.

6.08 - HEALTH CARE SAVINGS PROGRAM

The post-employment Health Care Savings Program (HCSP) is an employer-sponsored savings account designed for you to set aside money to cover the escalating costs of post-employment health care for you and your spouse and/or legal dependents. Under the program, contributions are made while you are an active employee and then once you leave employment with the City, regardless of the reason you leave or the age you leave, you may be reimbursed for healthcare related expenses (i.e. insurance premiums, doctor co-pays, cobra, drug co-pays, etc.).

Vacation Leave Contribution:

As of the date of termination, 100% of the eligible vacation leave will be contributed to the MERS HCSP.

Sick Leave Contribution:

As of the date of termination, 100% of the eligible sick leave payout will be contributed to the MERS HCSP.

Personal Leave Contribution:

As of the date of termination, 100% of the eligible personal leave will be contributed to the MERS HCSP.

Post-Tax Employee Contributions

Employees can make Post-Tax voluntary contributions to the MERS HCSP. Post-Tax contribution will be made through payroll deduction as allowed by the City of Marshall.

6.09 - WORKERS COMPENSATION

The City of Marshall, in accordance with state law, provides Workers Compensation for any employee who is injured in the course of employment. An employee receiving Worker's Compensation through the City of Marshall shall receive supplemental pay from the City for a period up to one (1) year from the time the Worker's Compensation payments begin. If the employee desires to receive supplemental payment during the last six (6) months of the above one (1) year period, the payments shall be deducted from the employee's sick leave bank in not less than 15- minute increments until sick leave is depleted. In the event the employee has insufficient sick leave to cover this period of time, the above supplemental pay shall stop at the expiration of the available sick leave. In no event shall combined payments be more than the employee's regular wage.

The employment of any employee who is off work for any reason for 1 year will automatically terminate. An employee's benefits will continue to accrue during this 1-year period except that an employee will not accrue vacation or sick leave benefits while on workers compensation. The City will continue to pay its portion of the employee's health insurance premium for one (1) year after the commencement of the leave.

6.10 - UNEMPLOYMENT COMPENSATION

The City of Marshall provides unemployment compensation as required by Michigan law.

6.11 - COVERAGE CONTINUATION

Continuation of health, medical, hospitalization, optical and dental insurance is available to all full-time employees, their spouses and dependent children in accordance with the provision of the Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA).

ELIGIBILITY

1. Covered employees have the right to choose continuation of health, medical, hospitalization, optical and/or dental insurance if such coverage is lost because of reduction in hours of employment or the termination of employment is for reasons other than gross misconduct.
2. The spouse of a covered employee has the right to choose continuation coverage if group coverage is lost for any of the following reasons:

- a. the death of the employee
 - b. termination of the employee's employment for reasons other than gross misconduct
 - c. reduction in the employee's hours of employment
 - d. divorce or legal separation from the employee
 - e. the employee becomes eligible for Medicare.
3. The dependent child of a covered employee has the right to choose continuation coverage if group coverage is lost for any of the following reasons:
- a. the death of the employee
 - b. the termination of the employee's employment for reasons other than gross misconduct
 - c. reduction in the employee's hours of employment
 - d. the employee's divorce or legal separation
 - e. the employee becomes eligible for Medicare
 - f. the dependent ceases to be a "dependent child" as defined by the plan.

PROCEDURES

1. The employee, or a family member, must inform the Payroll / Benefits office, in writing, of a divorce, legal separation or a child losing a dependent status within a maximum of 60 days from the day of the event.
2. If continuation coverage is not requested within 60 days of the date of any event leading to eligibility for such coverage, then the group coverage will end and continuation coverage will no longer be available.
3. If continuation coverage is chosen, the covered individual will be afforded coverage identical to the coverage provided to similarly situated employees or family members.
4. The charge for continuation coverage shall be 102% of the normal charge for similar coverage and shall be paid by the covered individual.

COVERAGE PERIODS

1. Continuation coverage for spouses and dependent children will be available up to a maximum of 36 months where eligibility for such coverage is due to:
 - a. the death of an employee
 - b. divorce or legal separation
 - c. the employee becomes eligible for Medicare
 - d. a dependent ceases to be a "dependent child" as defined by the plan.

2. Continuation coverage will be available up to a maximum of 18 months where eligibility for such coverage is due to:
 - a. termination of the employee's employment for reasons other than gross misconduct
 - b. reduction in the employee's hours of employment.

TERMINATION OF COVERAGE

1. Continuation coverage for all eligible individuals will be terminated for any of the following reasons:
 - a. the City of Marshall no longer provides group health, medical, hospitalization and dental insurance
 - b. the required premium is not paid when due
 - c. the covered individual becomes covered under another group health, medical, hospitalization or dental plan
 - d. the covered individual becomes eligible for Medicare
 - e. the covered former spouse of an employee subsequently remarries and is covered under the new spouse's group health, medical, hospitalization or dental plan.

6.12 - EDUCATION AND TRAINING

The City may provide financial assistance to an employee interested in furthering his/her own formal education. The tuition reimbursement program contributes to the cost of tuition, fees and books.

To qualify for this program, an employee must have been employed by the City of Marshall as a regular full-time employee for 1 year and must be enrolled in a course of study that is related to the employees' current job or a job in the employee's intended career path with the City. The City Manager will be the final Arbiter in all such determinations.

The educational activity must be approved by the Department Head, Director and City Manager prior to enrollment and must be successfully completed as set forth below to receive reimbursement.

Fifty percent (50%) of the cost of tuition, fees and books will be reimbursed if a grade of "B" or better is received.

Western Michigan University fees will be used as the maximum reimbursement comparable for any classes taken.

An employee may request flex time to further continued education. Flex time shall be defined as working the specified hours in the work week but at times agreed upon by the Department Head and City Manager.

Following reimbursement, an employee is expected to remain with the City of Marshall for 6 months if reimbursed for a technical, undergraduate or community college class and for 1 year if reimbursed for a graduate level course. If an employee leaves the City prior to 6 months or 1 year following reimbursement (as applicable), the employee is responsible for paying back the amount of reimbursement the employee received in the preceding 6 or 12 months (as applicable). The employee is responsible for making arrangements with the City to repay the reimbursement prior to the employee's final date of employment. The City may authorize the City to deduct the repayment amount from the employee's final pay check.

Not more than \$1,000.00 will be reimbursed to any employee in a fiscal year.

The availability of Education and Training dollars may fluctuate each fiscal year and are in no way guaranteed.

6. 13 - MEMBERSHIP AND DUES

The City of Marshall recognizes the desirability of having Directors and Department Heads take part in the activities of professional organizations and encourages them to do so. Generally speaking, the City will pay for an eligible employee's membership in professional organizations that relate directly to the Director's or the Department Head's position with the City. The City Manager will be the final Arbiter in all such determinations.

6.14 - TRAVEL POLICY AND PROCEDURES

Preauthorization – Is not required, however, approving Managers are responsible for ensuring their travel expenditures are contained within their respective budget. Each Director can establish a procedure for preauthorization of trips for their service area.

General Travel Limitations – Subject to budget limitations, all employees are permitted to attend, subject to authorization by the Director or his/her designee, City work-related conferences, seminars, training, certification programs, continuing education, or other similar work-related educational or professional events. The number of employees from a service area allowed to attend the same travel function will be at the Director's discretion. Overnight travel will be used only for opportunities that cannot be achieved locally.

Advance Payments

1. No advance payments for travel, will be made by the City unless pre-approved by the Director, or his/her designee.

2. Advances of money for travel expenses do not constitute approval for the expenditure of the entire amount. All expenditures must be justified, documented, and approved and are subject to the restrictions in Section 2.4.
3. If advances of money for travel expenses for non-employee travelers are placed on a city purchasing card in advance of the departure date, then reimbursement to the City must be made upon completion of the transaction. If non-employee costs are incurred during the travel, then reimbursement to the City must be made upon completion of the travel expense report as specified in Section 3.3. This includes, but is not limited to, registration, airfare, special events or meals.

Expense Allowance

1. The City will reimburse up to the most recent meal rates as set forth by the U.S. General Services Administration (GSA). Those rates are adjusted by GSA annually and can be found here: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. Departments will need to ensure that travel is planned for using the most updated rates. NOTE: Reimbursement rates under this policy are determined by the city of the primary conference site or destination.
2. Taxes and gratuity (tips – 20%) are **included** in the meal rates, so employees will only be reimbursed up to the published rates. Receipts for all expenses are required.
3. If an employee uses a City credit card for travel expenses, then a copy of the original detailed receipt must accompany the travel expense report, please keep the original receipt with the credit card statement and submit to Finance.

Transportation

1. Air Travel - The length of the trip will be limited to the length of the conference plus travel time. Travel time may be extended if a discounted airfare is used in which the discount is greater than the additional lodging and allowance for the extended travel period. Air travel will be booked at coach or equivalent passage. Total reimbursable trip time will not exceed seven calendar days without prior approval. An employee will be required to use the employee's own time (i.e., vacation) for days in excess of the approved trip time (approved trip time is inclusive of arrival and departure flight days). When air transportation is used, expenses for car rental or other means of ground transportation to reach a final destination will be subject to prior approval and the restriction stated in 2.5.2.

2. Ground Transportation - When ground transportation (non-city vehicle, bus, or rail or combination thereof) is approved for travel, the total allowance for transportation will not exceed the cost of coach class or equivalent air passage, if such service is available. Reimbursement for the use of ground transportation will be limited to the current IRS standard mileage rate multiplied by the actual miles traveled calculated as the lesser of miles from home to destination or work location to destination or the actual cost of the fare. All city employees are required to have and maintain insurance as required by current Michigan law before non-city vehicles are used for city-related travel. Proof of insurance may be required by the Director, or his/her designee, prior to travel approval. When bus or rail ground transportation is used, expenses for vehicle rental to reach a final destination will be subject to approval. The type of vehicle rented generally will be limited to a compact car for one person traveling and a mid-sized car for more than one person. Upgrades to ground transportation may be accepted without prior approval if no additional charges apply.
3. City Vehicles - Travel in City vehicles is encouraged when practical and available. Employees will be reimbursed for necessary vehicle expenses (towing, repairs, and/or fuel, oil, or similar fluids) for the safe operation of the vehicle while on City business.

Other Reimbursable Expenses - The following expenses are reimbursable in connection with approved travel for City-related business:

1. Lodging - Hotel accommodations will be based on a single room rate. The City will reimburse for a single room rate unless the room is shared with other employees. Upgrades to reserved accommodations will be allowed without prior approval if no additional charges apply. For conferences, negotiated rates may be used in lieu of single room rate if it is less expensive.
2. Business Activities – Long-distance business calls, Internet access, copying costs, and faxes will be allowed only for documented official City use/purposes.
3. Registration/Materials Fees – Fees charged for registration and/or materials not included in the registration fee at any educational or professional event will be reimbursed subject to approval of the Director or his/her designee.
4. Parking – Fees charged for parking while at any educational or professional event.

Non-reimbursable Expenses - No allowance/reimbursement will be made in excess of actual approved costs subject to the per diem provision of Section 2.4. The following expenses will not be approved:

1. The City will not reimburse an employee for social events, such as leisure tours, golf outings, concerts, etc. associated with a conference or training.
2. The City will not reimburse for in-room movies, games or other similar entertainment.
3. The City will not reimburse the purchase of alcoholic beverages for any reason.

Procedures

1. **Forms** - All forms are available from the Finance Department.
 - a. The total authorized length of the trip will be determined by the actual dates for the educational or professional events and/or any cost savings to the City for weekend or extended travel. In general, conferences should be limited to no more than five workdays.
 - b. If the conference or event is within a 90-mile radius of the worksite, no overnight lodging or meal reimbursement will be provided unless hazardous traveling conditions exist or with the approval from the Director.
2. **Request for Advances** - Requests for advance payments for educational or professional events (i.e., registration, lodging, transportation, etc.) may be submitted to the Finance Dept. with an approved travel advance request and the appropriate payment voucher requests.
 - a. Advance payments for registration, lodging, transportation, etc. may be requested for pick-up in the Finance Dept. on the appropriate date.
3. **Post travel Reporting** - Within five business days after returning to work, a Travel Expense Report form must be submitted to the Director or his/her designee for approval. After approval, it is then forwarded to the Finance Dept. for reimbursement for travel expenditures and/or settlement of a travel advance. The report must include a detailed record of expenses by day. Receipted bills must support all items authorized by this policy or other acceptable documentation attached to the travel expense report.
 - a. Amounts due to the City by an employee must be paid to the Finance Dept. and credited to the appropriate account. The Miscellaneous

Receipt must be attached to the Travel Expense Report form when submitted to the Finance Department. Cash, money orders or personal checks should be submitted to the Finance Department with the Travel Expense Report. Payment should be made by employee at the cashier's desk/counter in the Finance Department.

- b. Amounts due to an employee will be processed with the next available disbursement check run after receipt by the Finance Dept. of the required approved Travel Expense Report form and copies of receipted bills or other acceptable documentation.

6.15 - USE OF CITY VEHICLES

City vehicles are for City business only. Employees are not permitted to use City owned vehicles for personal use. City vehicles are not to be taken to the employee's home after business hours without permission of the City Manager. There shall be no use of tobacco in a City vehicle.

6.16 - PAYROLL DEDUCTIONS

Upon the employee's written request, the City will automatically withhold voluntary deductions to the United Way, Friend of the Court and financial institutions as authorized by the Finance Director.

The City will withhold the following mandatory deductions:

- a. F.I.C.A.
- b. Federal Income Tax
- c. State Income Tax
- d. Employee's contribution to the pension plan
- e. Court mandated garnishments
- f. Medicare.

6.17 - UNIFORMS

Uniforms may be furnished to the Fire Chief, Police Chief, Deputy Police Chief, and Mechanic. If the employee's position requires safety footwear or outerwear the City of Marshall may contribute annually an amount as determined by the City Manager. All purchases must be approved in advance.

6.18 - SAFETY GLASSES

If the employee's position with the City of Marshall requires prescription safety glasses the City of Marshall will reimburse the employee for MIOSHA approved safety glasses with side shields permanently affixed. The amount of reimbursement will be specified by the Finance Director. This service is limited to once every twenty-four (24) months unless damaged in a job-related accident or if there is a prescription change. The City of Marshall will not reimburse the employee for an eye examination through this program. All safety glass purchases must be approved in advance by the appropriate supervisor.

6.19 – EMPLOYEE RECOGNITION ACTIVITIES AND AWARDS

To engage employees and improve moral, the City may hold employee recognition activities or events, including but not limited to employee appreciation picnics, holiday parties, issuance of employee recognition awards and/or payment, paid leave, or other one-time benefits to employees in conjunction with these recognition events, activities or awards.

SECTION 7 EMPLOYEE DISCIPLINE PROGRAM

7.01 - GENERAL

All employees of the City of Marshall are considered members of a team working to carry out the City's Mission Statement. Employees are expected to conduct themselves in an appropriate manner. Those who fail to do so reflect an undesirable image on other City of Marshall employees.

The procedures outlined below do not alter the at-will employment relationship between the City and non-bargaining unit employees. The City is unable to guarantee continuous employment to any individual.

If employees have separate contract agreements or are covered by the terms of a collective bargaining agreement, those rules shall supersede this section.

Recognizing that each case differs according to its circumstances, the City is obligated to treat each case individually without necessarily creating precedence for the treatment of future cases.

When there is employee misconduct, the City will generally apply the basic principles of progressive discipline. In accordance with these principles, severe disciplinary action or termination will normally occur only after previous corrective

actions have failed, although some misconduct may be so serious as to require immediate, severe, disciplinary action or termination. However, the City reserves the right to determine the appropriate penalty for any policy violation, up to and including termination of employment for a first offense.

None of these rules are intended to, none should be interpreted to, and none will be enforced in such a fashion as to interfere with employee rights as protected by any applicable state or federal law.

7.02 - DISCIPLINARY ACTION

Disciplinary action may, at the discretion of the City, involve one or more of the following:

1. verbal warning
2. written reprimand
3. suspension without pay
4. demotion
5. termination.

The appropriate disciplinary action will be determined by considering such factors as the nature and severity of an offense and the past work record of the employee. All disciplinary action which results in a written reprimand and/or a suspension from work will be noted in the employee's personnel file.

No employee may be terminated without the written approval of the City Manager.

SECTION 8 GRIEVANCE PROCEDURE

8.01 - GENERAL

Employees are encouraged to make suggestions for improving the work environment at the City of Marshall. Suggestions can be presented to the Director or City Manager by memo, by phone, or in person.

8.02 - COMPLAINTS

An employee having a complaint should discuss the matter first with his/her immediate supervisor. Every effort shall be made to satisfactorily settle the complaint in this manner. The employee may be accompanied by a fellow employee of his/her own selection.

8.03 - GRIEVANCES

Complaints or grievances not settled through discussion shall be presented to the appropriate supervisor, in writing, within seven (7) calendar days after the occurrence of the event which gave rise to the grievance.

1. When filing a written grievance, the following information must be included:
 - a. the exact nature of the grievance
 - b. the date the act(s) complained of occurred
 - c. the identity of the aggrieved employee
 - d. the provisions within the Personnel Policies, law or ordinance that the employee feels have been violated
 - e. the remedy the employee seeks
2. The Department Head or his/her designated representative shall respond to the grievance, in writing, within three (3) working days.
3. If the response of the Department Head is unsatisfactory to the employee, the employee may appeal, in writing, to the appropriate Director or his/her designated representative within five (5) working days of receipt of the Department Head's response.
4. The Director or his/her designated representative shall respond to the appeal, in writing, within three (3) working days.
5. If the response of the Director is unsatisfactory to the employee, the employee may appeal, in writing to the City Manager or his/her designated representative within five (5) working days of receipt of the Director's response.
6. The City Manager or his/her designated representative shall schedule a meeting between the employee, the Director and/or the Department Head and the City Manager or his/her designated representative within seven (7) working days of receipt of the employee's appeal to attempt to resolve the matter.
7. The City Manager or his/her designated representative will make a decision on the appeal and provide the employee with a written statement of the decision within three (3) working days of the meeting.
8. If an employee fails to pursue an appeal within the time limits set forth above, the grievance shall be considered resolved.

APPENDIX "A"

CONFIDENTIAL EMPLOYEE COMPLAINT REGARDING HARASSMENT

Thank you for bringing your concern to our attention. We will try to promptly resolve your complaint. Please keep in touch during the investigation process. Experience suggests that first discussing your concern with your supervisor often meets with success, but if your supervisor has engaged in or condoned the harassment or discrimination, you are not required to discuss it with your supervisor.

Have you held such a discussion? No_____ Yes_____

If "No", what was your reason for not bringing it to your supervisor's attention:

If "Yes", please give the date the discussion was held and your supervisor's disposition of the matter:

COMPLAINT

- I. Please attach a separate sheet which gives the facts, events and circumstances that initiated filing this complaint. Within the statement, please give the names of the persons engaging in the alleged discrimination or harassment, the dates on which the events occurred, the names of any witnesses to the alleged harassment or discrimination and your response to the conduct.
- II. Please indicate what action or change you are seeking to resolve this complaint.

Employee's signature

Date: _____

CITY USE ONLY

Date Received: _____

Date Closed: _____

Disposition: _____

APPENDIX B

CITY OF MARSHALL

SUBSTANCE USE AND ALCOHOL/DRUG TESTING POLICY

PURPOSE: In continuing effort to provide for the health and safety of its employees and volunteers and to ensure the health and safety of others, the City of Marshall ("City") has adopted the following Substance Use and Alcohol/Drug Testing Policy ("policy"). The goal of this policy is to balance our respect for an individual's privacy and rights with our mutual need to maintain a safe, productive, drug-free and alcohol-free working environment. It is further the goal of the City to comply with the Drug-free Workplace Act of 1988 and maintain a drug-free workplace. The City's workplaces include any City owned or operated building and any location at which City employees or volunteers perform services on behalf of the City. City employees and volunteers must abide by this policy as a condition of employment.

SECTION 1: DEFINITIONS

- A. For purposes of this policy, "alcohol" means any alcohol or intoxicating liquid containing alcohol or other fermented or distilled liquors.
- B. "Illegal drug" means drugs and federal and state-controlled substances, the possession or use of which is unlawful, pursuant to any federal, state, or local law or regulations in the United States. Examples include street drugs such as cocaine, heroin, marijuana, (or marihuana) and phencyclidine and controlled substances such as marihuana, amphetamine, methamphetamine, and barbiturates. Drugs and controlled substances that are not legally obtainable, or that are legally obtainable but have not been legally obtained, are also considered to be "illegal drugs." Marijuana (or Marihuana) is unlawful under federal law, is considered an illegal drug under this Policy, and is strictly prohibited regardless of whether an employee has a medical marijuana registration card.

SECTION 2: DRUG-FREE WORKPLACE STATEMENT/POLICY AND PROHIBITED CONDUCT.

A. THE CITY PROHIBITS THE FOLLOWING CONDUCT:

- The unlawful manufacture, distribution, dispensation, sale, possession, use of an illegal drug or alcohol, or any attempt to do such actions, is prohibited in the City's workplace, on City property, and during worktime.

- Using a prescribed drug for purposes other than those for which the drug was prescribed or not in the prescribed manner while on City worktime or property. Employees who have prescription and/or over-the-counter drugs/medications in their bodily system that may affect their ability to safely perform their job, must report that information to their supervisor (or his/her designee) prior to the start of the employee's shift. Such reports will be treated as confidential.
- Reporting to work, or otherwise being on City worktime or property while having illegal or non-prescribed or illegal drugs or alcohol in the employee's bodily system.
- Any employee or volunteer who possesses, sells, attempts to sell, or in any way distributes illegal drugs on City property or during work hours will be discharged. Law enforcement officials will be informed of such conduct.

B. MANDATORY REPORTING OF CRIMINAL DRUG CONVICTIONS

- Any employee or volunteer who is convicted of a criminal drug statute for a violation occurring in the workplace must notify the City Manager's Office of such conviction no more than five (5) calendar days after the conviction.

SECTION 3: ALCOHOL/DRUG TESTING

An employee or volunteer will be subject to alcohol/drug testing under the following instances:

- A. Any employee whose conduct or presence could have contributed to either a job-related accident or job-related incident which caused physical injury causing a person(s) to seek medical treatment or caused property damage, or where the employee was involved in any on-the-job incident where safety precautions may have been violated or careless acts may have occurred may be subject to alcohol/drug testing.
- B. The City will require any employee who is reasonably suspected of having illegal (or non-prescribed) drugs or alcohol in his/her system while on City worktime or property to submit to alcohol/drug testing. The standard for determining reasonable suspicion will be guided by the following:
 - The test must be requested by the City Manager, a Director, Department Head, or Human Resources.
 - Reasonable suspicion shall be based upon specific objective facts and reasonable inferences drawn from those facts in light of experience and/or training. Examples include, but not limited to:
 - Odors: smell of alcohol or marijuana.

- Appearance:
 - Eyes dilated, constricted or watery, or involuntary eye movements.
 - Face flushed, sweating, or confused.
 - Speech is slurred, slow, distracted or incoherent.
 - Difficulty walking or balancing without assistance.
 - Disheveled clothing.
 - Emotions unstable, argumentative, drowsy
 - Decline in the employee's performance or productivity.
 - Where the reasonable suspicion is based upon personal observation by a supervisor, the objective facts must be articulated.
- C. The facts forming the basis for the reasonable suspicion shall be disclosed to the employee at the time that demand for testing is made, and the employee shall, at that time, be given the opportunity to explain his/her behavior or actions. The employee shall have the right to Union representation if the employee is a bargaining unit member.
- D. The City will treat all test results as confidential records, to be shared only with those individuals who have a legitimate "need to know."
- E. Upon completion of the testing, the employee will receive notification of the results of the testing by the laboratory or as soon as practical after the City receives such notification.
- F. Any failure refusal to cooperate fully, sign a consent form/release form or any other required document for testing, or to submit in full to any inspection or testing under this policy will subject the employee to immediate discharge. Substituting or adulterating any body substance or specimen submitted for testing, or falsely representing that the body substance or specimen is the employee's own sample likewise will be grounds for discharge.

SECTION 4: RELEASE FROM DUTY

Any time an employee has been ordered to be tested, based upon reasonable suspicion, the employee shall not drive any vehicle or perform any job duties or functions, unless so authorized by a Supervisor. The employee will be compensated according to his/her Collective Bargaining Agreement or salary/wage schedule for all time spent in the testing process. When possible, such testing will be conducted during the employee's scheduled work hours.

SECTION 5: REHABILITATION, LAST CHANCE, AND PENALTIES

- A. An employee who fails a drug/alcohol test required by this Policy may, as a condition of continued employment, be given one "last chance" to retain his/her

employment subject to the terms and conditions set forth by the City, which may include that the employee to become involved in and successfully complete a rehabilitation program approved by the City and undergo additional unannounced drug/alcohol testing for a period of time. The determination of what the “last chance” requires is within the sole discretion of the City. Probationary employees who during their initial new hire term of probation who violate this Policy will be immediately discharged.

- B. The employee must follow all terms of the “last chance” agreement or will otherwise be subject to immediate employment termination.
- C. If an employee violates this Policy and refuses to agree to the terms of the “last chance” offered by the City, the employee will be immediately discharged.
- D. If any employee violates this Policy for a second time (after successful completion of the terms of any “last chance”), the employee will be immediately discharged.
- E. An employee who attempts to or actually tampers with the drug/alcohol testing process, including by providing a substituted or altered sample, will be immediately discharged and will be ineligible for a “last chance”.
- F. An employee who is found to have possessed, used, distributed, sold or offered for sale illegal drugs while on City worktime or property will be immediately discharged and will be ineligible for a “last chance.”

The City encourages employees with substance abuse problems to self-report any alcohol or drug issue before they interfere with the employee’s performance or the employee’s or other’s safety. The City may refer such employees to a rehabilitation program and, where appropriate, will allow a leave of absence for treatment and continued employment.

APPENDIX C

HEALTH INSURANCE IN RETIREMENT

It is the policy of the City of Marshall that any employee who leaves employment with the City for any reason except immediate retirement and discontinues his or her health insurance coverage which is then available through the City, shall not be entitled thereafter to again enroll in health insurance coverage and shall not be entitled to receive or participate in retiree health insurance.

EMPLOYEES HIRED PRIOR TO JANUARY 1, 1997

At the time the employee who was hired prior to January 1, 1997, begins to receive retirement benefits from the City of Marshall MERS Retirement Plan, if he/she is currently participating in the City's health insurance or insurance waiver program, the City will provide health insurance (or waiver) to said retiree, his/her spouse (retiree must be married at time the employee's retirement benefits begin to be paid) and his/her dependents, (the individual must be dependent at the time the employee's retirement benefits begin to be paid) at the same level as provided for its active, full time, non-union employees PROVIDED, said employee retires from the City of Marshall and pays the premium contribution per the following schedule:

AGE	SERVICE	% OF ANNUAL PREMIUM	
		CITY	RETIREE ¹
55	15	0	100
55	16	10	90
55	17	20	80
55	18	30	70
55	19	40	60
55	20	50	50
55	21	60	40
55	22	70	30
55	23	80	20
55	24	90	10
55	25	100	0

The retiree will be required to make the same copayments, deductibles, and premium contributions as are paid by non-union, full time, active employees. If and when the health insurance coverage, copayments, deductibles, and premium contributions change or are discontinued entirely for City of Marshall non-union, full time, active employees, the same changes or discontinuation will be immediately effective for all retirees, spouses and dependents covered by said insurance.

If, at the time of the covered retiree's death, the plan available provides coverage for the retiree's spouse and/ or dependent(s) then said coverage shall continue until the death of that spouse (if married at the time of death and at the time retirement benefits commence). When retiree (and/or spouse, if included in coverage) become Medicare eligible the retiree (and/or spouse if included in coverage) MUST enroll in parts A and B and the City of Marshall will provide supplemental coverage only if available.

EMPLOYEES HIRED AFTER January 1, 1997

An employee who was hired by the City of Marshall after January 1, 1997 will not receive health insurance in retirement paid by the City of Marshall. Said employee may purchase, at his or her own expense, such coverage as is then available to regular full time, non-union, employees then working for the City. In order to be eligible to purchase said insurance, the retiree must, at time of departure from employment with the City, be eligible to immediately begin receiving the MERS pension payment.

¹ Those who retire from the City of Marshall after April 1, 2003, will be required to make the same premium contribution as active, non-union employees or the percent listed in this chart, whichever is greater.

APPENDIX D

CITY OF MARSHALL

NOTICE OF PRIVACY PRACTICES

**THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED
AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION.**

PLEASE REVIEW IT CAREFULLY.

Our Commitment Regarding Your Protected Health Information

We understand the importance of your Protected Health Information (hereafter referred to as "PHI") and follow strict policies (in accordance with state and federal privacy laws) to keep your PHI private. PHI is information about you, including demographic data, that can reasonably be used to identify you and that relates to your past, present or future physical or mental health, the provision of health care to you or the payment for that care.

In this notice, we explain how we protect the privacy of your PHI, and how we will allow it to be used and given out ("disclosed"). We must follow the privacy practices described in this notice while it is in effect. This notice takes effect April 14, 2003 and will remain in effect until we replace or modify it.

We reserve the right to change our privacy practices and the terms of this notice at any time, provided that applicable law permits such changes. These revised practices will apply to your PHI regardless of when it was created or received. Before we make a material change to our privacy practices, we will mail a revised notice to our subscribers.

Where multiple state or federal laws protect the privacy of your PHI, we will follow the requirements that provide greatest privacy protection. For example, when you authorize disclosure to a third party, state law requires the City of Marshall to obtain your written permission to disclose information to someone else.

Our Uses and Disclosures of Protected Health Information

We do not sell your PHI to anyone or disclose your PHI to other companies who may want to sell their products to you (e.g. catalog or telemarketing firms).

We must have your written authorization to use and disclose your PHI, except for the following uses and disclosures:

- **To You and Your Personal Representative:** We may disclose your PHI to you or to your personal representative (someone who has the legal right to act for you).

- **For Treatment:** The City of Marshall may use and disclose your PHI to health care providers (doctors, dentists, pharmacies, hospitals and other caregivers) who request it in connection with your treatment. For example, the City of Marshall may disclose your PHI to health care providers in connection with disease and case management programs.
- **For Payment:** We may use and disclose your PHI for our payment-related activities and those of health care providers and other health plans, including for example:
 - Obtaining premiums and determining eligibility for benefits
 - Paying claims for health care services that are covered by your health plan
 - Responding to inquiries, appeals and grievances
 - Coordinating benefits with other insurance you may have
- **For Health Care Operations:** We may use and disclose your PHI for our health care operations, including for example:
 - Performing outcome assessments and health claims analyses
 - Preventing, detecting and investigating fraud and abuse
 - Underwriting, rating and reinsurance activities
 - Communicating with you about treatment alternatives or other health-related benefits and services
 - Performing business management and other general administrative activities, including systems management and customer service

The City of Marshall may also disclose your PHI to other providers and health plans who have a relationship with you for certain of their health care operations. For example, we may disclose your PHI for their quality assessment and improvement activities or for health care fraud and abuse detection.

- **To Others Involved in Your Care:** We may under certain circumstances disclose to a member of your family, a relative, a close friend or any other person you identify, the PHI directly relevant to that person's involvement in your health care or payment for health care. For example: we may discuss a claim determination with you in the presence of a friend or relative, unless you object.
- **When Required by Law:** We will use and disclose your PHI if we are required to do so by law. For example, we will use and disclose your PHI in responding to court and administrative orders and subpoenas, and to comply with workers' compensation laws. We will disclose your PHI when required by the Secretary of Health and Human Services and state regulatory authorities.
- **To Our Business Associates:** From time to time, we engage third parties to provide various services for us. Whenever an arrangement with such a third party involves the use or disclosure of your PHI, we will have a written contract with that third party designed to protect the privacy of your PHI. For example, we may share your information with business associates who process claims or conduct disease management programs on our behalf.

- **To Group Health Plans and Plan Sponsors:** We participate in an Organized Health Care Arrangement with our underwritten group health plans. These plans, and the employers or other entities that sponsor them, receive PHI from us in the form of enrollment information. Certain plans and their sponsors may receive additional PHI from the City of Marshall. Whenever we disclose PHI to plans or their sponsors, they must follow applicable laws governing use and disclosure of your PHI.

Disclosures You May Request

You may instruct us, and give your written authorization, to disclose your PHI to another party for any purpose. We require your authorization to be in writing.

Individual Rights

You have the following rights. To exercise these rights, you must make a written request.

- **Access:** With certain exceptions, you have the right to look at or receive a copy of your PHI contained in the group of records that are used by or for us to make decisions about you, including our enrollment, payment, claims adjudication, and case or medical management notes. We reserve the right to charge a reasonable cost-based fee for copying and postage. If you request an alternative format, such as a summary, we may charge a cost-based fee for preparing the summary. If we deny your request for access, we will tell you the basis for our decision and whether you have a right to further review.
- **Disclosure Accounting:** You have the right to an accounting of certain disclosures of your PHI, such as disclosures required by law. This accounting requirement applies to disclosures we make beginning on and after April 14, 2003. If you request this accounting more than once in a 12-month period, we may charge you a fee covering the cost of responding to these additional requests.
- **Restriction Requests:** You have the right to request that we place restrictions on the way we use or disclose your PHI for treatment, payment or health care operations. We are not required to agree to these additional restrictions; but if we do, we will abide by them (except as needed for emergency treatment or as required by law) unless we notify you that we are terminating our agreement.
- **Amendment:** You have the right to request that we amend your PHI in the set of records we described above under Access. If we deny your request, we will provide you a written explanation. If you disagree, you may have a statement of your disagreement placed in our records. If we accept your request to amend the information, we will make reasonable efforts to inform others, including individuals you name, of the amendment.
- **Confidential Communication:** We communicate decisions related to payment and benefits, which may contain PHI, to the subscriber. Individual members who believe that this practice may endanger them may request that we communicate with them using a

reasonable alternative means or location. For example, an individual member may request that we send information to a post office box instead of to the subscriber's address. To request confidential communications, please put that in writing.

Questions and Complaints

If you want more information about our privacy practices, or a written copy of this notice, please contact us at:

**City of Marshall
323 West Michigan Avenue
Marshall, MI 49068
Attn: Tracy Hall**

Telephone: (269) 781-5183

If you are concerned that we may have violated your privacy rights, please direct any complaints you have to the City Manager at (269) 781-5183.

APPENDIX E

City of Marshall Policy and Procedure Regarding Use and Disclosure of Social Security Numbers

1. Purpose.

The City of Marshall is required by Michigan's Social Security Number Privacy Act¹ ("the Act") to control how it obtains, uses, disseminates and disposes of records which contain Social Security numbers. The Act also requires the City to establish, publish and enforce a policy regarding the use, disclosure and disposal of records which it creates or obtains in the course of its business and which contain Social Security numbers. This Policy and Procedure sets forth the City's standards and practices for how such information is gathered, stored, disclosed and ultimately disposed of.

2. Policy.

It is the policy of the City of Marshall to protect the confidentiality of Social Security numbers obtained in the normal course of business from employees, vendors, contractors, customers or others. Social Security numbers will be obtained, retained, used and disposed of only for legitimate business reasons and in accordance with the law and this Policy and Procedure. No person shall knowingly obtain, store, transfer, use, disclose or dispose of a Social Security number that the City of Marshall obtains or possesses except in accordance with the Act and this Privacy Policy.

3. Procedure.

- A. Obtaining Social Security numbers. Documents or other records containing Social Security numbers are to be requested, obtained or created only for legitimate business reasons consistent with this policy. Such reasons include, but are not limited to:
- i. Applicants may be required to provide a Social Security number for purposes of a pre-employment background check.
 - ii. Copies of Social Security cards may be obtained for purposes of verifying employee eligibility for employment in accordance with the Immigration Reform and Control Act.
 - iii. Social Security numbers may be requested from employees for tax reporting purposes (i.e. IRS Form W-4), for new-hire reporting, or for purposes of enrollment in the City of Marshall's employee benefit plans.
 - iv. Social Security numbers may be obtained from contractors or vendors for tax-reporting purposes (i.e. IRS Form 1099).
 - v. Customers/clients may be asked to provide Social Security numbers for tax reporting purposes or for purposes of establishing a customer-specific account or other record.

¹ Act 454, Public Acts of 2004 effective march 1, 2005

B. Retention and Access to Social Security numbers.

- i. all records containing Social Security numbers (whether partial or complete) will be maintained in secured files.
- ii. Paper records containing Social Security numbers will be stamped "Confidential," "Controlled Document," or with some similar identifying mark when practical.
- iii. Only personnel who have a legitimate business reason to know will have access to records containing Social Security numbers.
 - (a) Employees whose jobs involve regular access to records containing Social Security numbers will be trained in the legal requirements and the requirements of this Policy and Procedure.
 - (b) Where a record containing a Social Security number is to be disseminated to persons outside of the City of Marshall, to persons within the City of Marshall who are not authorized or trained in this Policy and Procedure, or where the Social Security number is not relevant to the purpose for which the record is being shared, the Social Security number shall be edited or otherwise rendered unreadable.
- iv. Employees using records containing Social Security numbers will take appropriate steps to secure such records when not in immediate use. Such steps may include:
 - (a) Placing such records in a locked desk or file drawer when not in use.
 - (b) Using password protection or screen-savers on computers and computerized records to prevent unauthorized access to or viewing of such records by others.
- v. Inactive records containing Social Security numbers will be retained in accordance with the requirements of state and federal laws and then destroyed in a manner that continues to ensure their confidentiality. For purposes of this Policy and Procedure, "inactive records" are those where there is no longer a current employee, supplier or customer relationship.

C. Mailed or Transmitted Documents.

Documents containing Social Security numbers shall only be mailed or transmitted in the following circumstances:

- i. State or federal law, rule, regulation or court order or rule authorizes, permits or requires that a social security number is contained in the document.

- ii. The document is sent as part of an application or enrollment process initiated by the individual whose social security number is contained in the document.
 - iii. The document is sent to establish, confirm the status of, service, amend or terminate an account, contract, policy or employee or health insurance benefit or to confirm the accuracy of a social security number of an individual who has an account, contract, policy or employee or health insurance benefit.
 - iv. The document or information is a copy of a public record filed or recorded with the county clerk or register of deeds office and is mailed by that office to a person entitled to receive that record.
 - v. The document or information is a copy of a vital record recorded as provided by law and is mailed to a person entitled to receive that record.
 - vi. The document or information is mailed by or at the request of an individual whose social security number appears in the document or information or his or her parent or legal guardian.
- A. Disposal. Documents or other materials containing social security numbers shall not be thrown away in the trash; they shall be discarded or destroyed only in a manner that protects their confidentiality, such as shredding.
- B. Unauthorized Use/Disclosure of Social Security numbers. Any employee, who obtains, uses or discloses Social Security numbers for unauthorized purposes or contrary to the requirements of this Policy and Procedure shall be subject to discipline up to and including discharge. The City of Marshall will cooperate with appropriate law enforcement or administrative agencies in the apprehension and prosecution of any person who obtains uses or discloses Social Security numbers for unlawful reasons.
- C. Policy Guidance. If any questions regarding social security number privacy and security should arise, contact the City's Finance Director for policy clarification and guidance.

APPENDIX F
CITY OF MARSHALL
CODE OF ETHICS AND CONFLICT OF INTEREST
(revised 8/2/21)

Statement of Purpose

Every citizen in the City is entitled to have complete confidence in the integrity of the process of local government. Each representative of the people of the City, whether elected or appointed, paid or unpaid, serving on a Council, committee, commission or as an employee, shares the responsibility for earning and retaining the public's trust. The City's public officials must faithfully discharge the duties of their office in the best interest of the City, recognizing the public interest must be primary and their behavior above reproach. Even the appearance of a public official's personal gain or benefit at the expense of the City may undermine the public's confidence in the fairness of the process of City government.

The provisions of this policy are intended to provide guidance to the public officials of the City by establishing standards of conduct, both expected and prohibited. The public officials of the City are expected to comply with both the requirements of this Policy and applicable Michigan law, including, but not limited to, the Contracts of Public Servants With Public Entities Act, PA 317 of 1968 (MCL 15.321 *et seq*); Standards Of Conduct For Public Officers And Employees Act, PA 196 of 1973 (MCL 15.341 *et seq*), and 2 CFR § 200.318(c) - General procurement standards.

Definitions

Benefit	Anything reasonably regarded as a monetary or financial gain or advantage, including any gain or advantage to any other person in whose welfare the public official has a direct and substantial interest. A public official has a direct and substantial interest in the welfare of the official's family members and employer.
Business	A sole proprietorship, partnership, firm, corporation, holding company, receivership, trust, unincorporated association, or any other entity recognized by law.
Conflict of Interest	A "conflict of interest" arises anytime one's actions as a public official may have a deferential, monetary or financial impact on said official or his or her family, as opposed to the public at large, or when the independence of one's actions as a public official could in any way be compromised by the individual's outside interests.
Employee	Any person listed on the payroll of the City, whether part or full time.

Immediate
Family
Member

1. A public servant's spouse or domestic partner, or
2. A public servant's relative by marriage, lineal descent, or adoption who receives, directly or indirectly, more than one-half of his or her support from the public servant, or from whom the public servant receives, directly or indirectly, more than one-half of his or her support; or
3. An individual claimed by a public servant or a public servant's spouse as a dependent under the United States Internal Revenue Code, being 26 USC 1 et seq.

Family
Member

A spouse, domestic partner, parent, child, brother, sister, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent or grandchild.

Gift

A voluntary transfer of property (including money) or the conferral of a benefit having monetary or financial value, unless consideration of equal or greater value is received by the donor.

Official Action Includes:

1. Any affirmative act, including making a recommendation within the scope of a public official's duties; and
2. Any failure to act when the public official is under a duty to act.

Public
Official

"Public officials" of the City include all members of the City Council, members of all committees, boards and commissions of the City, the City Manager and all other City employees and appointees.

Relative

A person who is related to a public servant as spouse or as any of the following, whether by marriage, blood or adoption: parent, child, brother, sister, uncle, aunt, nephew, niece, grandparent, grandchild, father-in-law, mother-in-law, son-in-law, daughter-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, half-sister, brother-in-law, or sister-in-law.

City

The City of Marshall

Standards of Conduct

1. No employee, officer, or agent of the City may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the City may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. The City shall disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.
2. **Disclosure of Confidential Information.** A public official shall not divulge to an unauthorized person confidential information acquired in the course of public service in advance of the time prescribed for its release to the public.
3. **Suppression of Information for Personal Gain.** A public official shall not, for personal gain or benefit, suppress or attempt to suppress public documents or information otherwise available to the general public.
4. **Mischaracterization of Opinions.** A public official shall not represent their view or their personal opinion as being that of the City.
5. **Internet and E-mail Use, Social Media.** The provisions of the City's policies pertaining to internet, e-mail use, and social media, applies to all public officials of the City.
6. **Public Employment for Personal Gain.** A public official shall not use the personnel, property or other resources of the City, or the prestige of their office, for personal benefit or gain.
7. **Gifts and Gratuities.** A public official shall not solicit or accept a gift or a loan of money, goods, or other thing of value which is intended to influence the way the public official performs official duties. This rule shall not be construed to prohibit political campaign contributions made in accordance with applicable Michigan statutes.
8. **Prohibition of Certain Private Business Transactions.** A public official shall not engage in a business transaction in which they may profit from their official position or authority, or benefit financially from confidential information which the public official has or may obtain by reason of that position or authority.
9. **Incompatible Offices or Employment.** A public official shall not engage in, accept, or continue employment when that employment is incompatible or in conflict with the public official's discharge of official duties or may impair the independence of judgment or actions in the performance of those duties. This rule does not apply and the public official may participate in official action if:

- a. The requisite quorum for official action would not be available without the participation of the public official; and
- b. The public official is not paid for working more than twenty-five (25) hours per week for the City; and
- c. The public official promptly discloses on the public record of the official action any personal, financial, business or employment interest the official may have in a decision; and
- d. The official action does not concern a contract in which the public official has a financial interest.

10. Solicitation of Contracts. A public official shall not be a party to, directly or indirectly, or solicit a contract between the City and the public official, a business entity of which the public official is an employee, partner, or member, a trust of which the public official is a beneficiary, or with any corporation in which the public official is a director, officer, employee or stockholder with ownership of more than one percent (1%) of the outstanding stock or a present value in excess of Twenty-Five Thousand and no/100 Dollars (\$25,000.00). Exception: A public servant who is paid for working an average of 25 hours per week or less for a public entity.

A public official must promptly disclose in writing to the City Council any interest in the contract for the public record seven (7) days before the contract is considered, and the contract must be approved by a vote of at least two-thirds (2/3) of the members of the Council without the vote of the public official making the disclosure. In the event a 2/3 quorum cannot be satisfied, the public official may be counted for a quorum and vote on a contract, if the benefit to the public official is less than Two Hundred Fifty and no/100 Dollars (\$250.00) and less than five percent (5%) of the public cost of the contract, and the public official files a sworn affidavit to that effect as part of the public proceedings regarding the official action to be taken.

11. Prohibited Representation. A public official of the City shall not represent:

- a. Any person, group or other entity before the body of which the public official is a member.
- b. Any person, group or other entity before the City Council.

12. Misuse of Public Position to Obtain Information. Public officials of the City shall not use their positions to obtain official information about any person or entity for any other purpose than the performance of official duties. This section shall not be construed to prohibit a public official from obtaining information which is available to the general public.

13. Preferential Treatment. All City activities shall be conducted fairly and impartially. City public officials shall not for any reason show favoritism in carrying out the City's business. No public official shall use their employment or position to secure or attempt

to secure advantages, privileges, exceptions or preferential treatment for themselves or others, directly or indirectly.

14.Avoidance of Appearance of Impropriety. To avoid the appearance and risk of impropriety, a City public official or employee shall not take any official action that is likely to affect the economic interests of:

- a. The public official;
- b. Immediate Family Members, Family Members, Relatives;
- c. An outside client;
- d. A member of the official's household;
- e. The employer of the official, or the official's spouse, parent or child;
- f. A business entity in which the official or family member has a financial interest;
- g. A person with whom the public official has a relationship which is sufficiently close or antagonistic so as to impede the official's ability to make an unbiased decision.

15.Use of City Resources. City officials, appointees, employees and volunteers shall not use public resources that are not available to the public in general, such as City staff time, equipment, supplies or facilities, for private gain, private purposes or personal purposes.

16.Maintaining the Integrity of Office. A City Council member who intends to enter into an office or position that is incompatible with his or her City Council office shall resign from City Council office by submitting a letter of resignation to the City Council stating the effective date of his or her resignation (i.e., the last day he or she will hold City office).

17.Residency. A City Council member who intends to reside permanently outside the City shall resign from City Council office by submitting a letter of resignation to the City Council stating the effective date of his or her resignation (i.e., the last day he or she will hold City office).

18.Truthfulness. All information provided by City officials, appointees, Councils and commissions, employees and volunteers will be truthful and complete. The City Council, appointees, Councils and commissions, employees and volunteers shall not knowingly make false or misleading statements, or use false or misleading information as the basis for making a decision.

19.Avoiding Undue Influence on Other City Councils and Commissions. Because of the value of the independent advice of Councils, commissions and committees to the public decision-making process, members of the City Council shall refrain from using

their position to unduly influence the deliberations, outcomes or recommendations of Council, commissions and committee proceedings.

20. **Discussions.** The professional and personal conduct of City officials, appointees, employees and volunteers must be above reproach and avoid the appearance of impropriety. While recognizing First Amendment rights, all should refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of the City Council, other City Councils, commissions and committees, employees and volunteers
21. **Council Member Communication of City Positions.** City Council members shall represent the official policies or positions of the City Council, commission or committee to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, officials shall explicitly state that these positions do not represent those of the City Council members or the City.
22. **Meeting Attendance and Demeanor.** City officials, appointees, employees and volunteers shall come to meetings on time and be prepared to deliberate and make decisions. Council members shall honor the role of the presiding officer in maintaining order and ensuring equal opportunity to provide input on matters of public policy. Council members will respect the role of the Manager as moderator to focus discussion on current agenda items. Objections to the Manager's actions should be voiced politely and with reason.
23. **Misconduct in Office by Public Officers.** Misconduct in Office applies only to public officers, as distinguished from public employees. Misconduct in Office is a common law offense subject to the provisions of MCL 750.505; MSA 28.773. The offense of Misconduct in Office includes malfeasance, which is doing a wrongful act; misfeasance, which is doing a lawful act in a wrongful manner; and, nonfeasance, which is failure to perform an act required by the duties of the office. Public censure and/or public reprimand are possible actions that can be taken by public Councils against public officials who demonstrate evidence of corrupt intent.

Recusal and Disclosure

From the time a conflict with these Standards of Conduct is or should have been recognized, the public official shall:

1. Immediately refrain from further participation in the matter, including discussion with any persons likely to consider the matter; and
2. Promptly disclose to the appropriate City Council committee, commission or Manager, in the case of an employee, the nature and extent of the conflict.

A public official's disclosure of the conflict of interest shall be made either orally on the record at or before a meeting of the City Council, committee or commission involved or in a writing filed with the City Clerk. That disclosure must include, at a minimum:

1. The identities of all involved parties;
2. The nature of any monetary or financial interest;
3. The terms of any contract or arrangement between the parties and the City;
4. A narrative description of the conflict.

A public official who is recorded as present shall vote on all questions to be decided by the Council, commission, committee, or body unless recusal is required by law or this Code and Policy. In all other instances, said official's participation may be excused only by the consent of two-thirds (2/3) of the other members present.

Procedure for Questions or Complaints

Any person who believes there has been a violation of, or who would like an advisory opinion regarding the interpretation of, the provisions of this policy shall transmit their written question or complaint to the City Manager. The City Attorney shall substitute for the City Manager in the event the Manager is the subject of the complaint or reason for requesting an advisory opinion. Every effort shall be made to achieve resolution of a complaint or the rendering of an advisory opinion within thirty (30) days of its submission.

Violation, Penalty

Violation of this Policy by a non-elected City public official shall constitute grounds for discipline, dismissal or removal from employment or appointed office unless otherwise governed by statute.

Revisions

The City may, from time to time, revise this policy. The policy may also be repealed by the City Council.

ITEM: 12.C

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
William Dopp, Finance Director/ City Treasurer
Marguerite Davenport, Director of Public Services
DATE: December 16, 2024
SUBJECT: **WATER FUND AND WASTEWATER FUND - MINIMUM CASH RESERVE POLICIES**

The Council previously established a Fund Balance Policy that helps ensure the City government maintains adequate levels of fund balance to mitigate risks and provide a back-up for revenue shortfalls. In addition to that policy, in an attempt to be more stringent and include specific supplemental measurements, in 2023, the Electric Department established a Cash Reserve Policy that was brought to the Council and approved. One of our 2024 calendar year goals was to establish similar Cash Reserve Policies for the Water and Wastewater Departments. To determine an appropriate minimum cash reserve, and to provide a safeguard that should provide adequate time to avoid future deficits within each department, staff recommends that the City Council adopt the attached Minimum Cash Reserve Policies for both the Water and Wastewater Departments.

A Minimum Cash Reserve Policy will help ensure that each Department has adequate unrestricted funds on hand to:

- Pay ongoing Operation and Maintenance expenses in a timely manner;
- To meet current-year debt service requirements (if any);
- To meet current-year capital improvement requirements;
- To account for variations in seasonal consumption, weather, local economic downturns, and any short-term fluctuations in capacity.

The Minimum Cash Reserve Policy is designed to quantify the minimum amount of unrestricted funds these departments shall maintain. Actual cash reserves may vary above the minimum and may be influenced by asset life cycles, capital improvement plans, rate-setting policies, and debt policies adopted by the City Council.

Staff have prepared the attached Water Department Minimum Cash Reserve Policy and the Wastewater Department Minimum Cash Reserve Policy for City Council consideration. A sample calculation for each is also included for the Council's information.

BUDGET IMPACT:

There is no impact on the current fiscal year budget. Staff recommends that the Minimum Cash Reserve be calculated as part of the annual budget process and that a multiyear financial plan

be developed beginning with the FY2026 Water and Wastewater Departments budgets to meet and to maintain the calculated Minimum Cash Reserve.

RECOMMENDATION:

Adopt the Water Fund Minimum Cash Reserve Policy and the Wastewater Fund Minimum Cash Reserve Policy to help ensure each Department maintains adequate cash to meet its requirements and as a safeguard against potential future deficits.

City of Marshall

Water Department Minimum Cash Reserve Policy

Purpose

To help ensure that the municipal Water Utility has adequate unrestricted funds on hand to pay ongoing Operation and Maintenance expenses in a timely manner; to meet current-year debt service requirements (if any); to meet current-year capital improvement requirements; and to account for variations in:

- Seasonal utility consumption
- Weather
- Local economic downturns
- Short-term fluctuations in capacity

This Minimum Cash Reserve Policy is designed to quantify the minimum amount of unrestricted funds the utility shall maintain. Actual cash reserves may vary above the minimum and may be influenced by asset life cycles, capital improvement plans, rate setting policies, and debt policies adopted by the City of Marshall City Council.

Methodology

The methodology outlined herein is based on certain assumptions related to:

1. Annual Operation and Maintenance expenses
2. Current-year debt service requirements (if any)
3. Five-Year capital improvement plan requirements

The Minimum Cash Reserve shall be based on the calculated total, and not the amount of each individual input to the calculations.

Calculation of Minimum Cash Reserve Amount

At least annually, as part of the budget process, the Minimum Cash Reserve shall be calculated as the sum of the following inputs:

- 16% (60 days) of annual Operation and Maintenance expenses excluding annual depreciation expense.
- 100% of current-year debt service requirements (if any).
- 20% (one-fifth) of the five-year Water Utility capital improvement plan projected budget minus any improvements funded through the issuance of notes or bonds.

Minimum Cash Reserve Amount

The Minimum Cash Reserve amount shall be the amount calculated from the items above.

Action/Restoration

If certain events result in cash reserves falling below the Minimum Cash Reserve amount, the Marshall City Council shall act to restore cash reserves to the minimum level over the subsequent three years (36 months). Such action may include:

1. Rate adjustments
2. Expense reductions
3. Notes, bonds or loans to fund capital improvements (The utility shall strive to fund typical capital improvements/depreciation expense through rates and other revenues and borrow for atypical capital improvements)
4. Review and possible modification of assumptions used to determine the Minimum Cash Reserve

Example Minimum Cash Reserve Calculations

	Amount
60 days of Annual Operation and Maintenance expenses.	\$ 378,828
100% of current-year annual debt service requirements	\$ 632,199
20% of the five-year Water Utility capital improvement plan projected budget minus any improvements funded by the issuance of debt	\$ 1,850,500
Total	\$ 2,797,210
Current cash balance as of the 6/30/2024 audit	\$ 932,670
Difference	\$ 1,864,540
Annual cash generation estimate	\$ 200,000
Years to complete minimum funding	9.32

City of Marshall
Wastewater Department Minimum Cash Reserve Policy

Purpose

To help ensure that the municipal Wastewater Utility has adequate unrestricted funds on hand to pay ongoing Operation and Maintenance expenses in a timely manner; to meet current-year debt service requirements (if any); to meet current-year capital improvement requirements; and to account for variations in:

- Seasonal utility consumption
- Weather
- Local economic downturns
- Short-term fluctuations in capacity

This Minimum Cash Reserve Policy is designed to quantify the minimum amount of unrestricted funds the utility shall maintain. Actual cash reserves may vary above the minimum and may be influenced by asset life cycles, capital improvement plans, rate setting policies, and debt policies adopted by the City of Marshall City Council.

Methodology

The methodology outlined herein is based on certain assumptions related to:

1. Annual Operation and Maintenance expenses
2. Current-year debt service requirements (if any)
3. Five-Year capital improvement plan requirements

The Minimum Cash Reserve shall be based on the calculated total, and not the amount of each individual input to the calculations.

Calculation of Minimum Cash Reserve Amount

At least annually, as part of the budget process, the Minimum Cash Reserve shall be calculated as the sum of the following inputs:

- 16% (60 days) of annual Operation and Maintenance expenses excluding annual depreciation expense.
- 100% of current-year debt service requirements (if any).
- 20% (one-fifth) of the five-year Wastewater Utility capital improvement plan projected budget minus any improvements funded through the issuance of notes or bonds.

Minimum Cash Reserve Amount

The Minimum Cash Reserve amount shall be the amount calculated from the items above.

Action/Restoration

If certain events result in cash reserves falling below the Minimum Cash Reserve amount, the Marshall City Council shall act to restore cash reserves to the minimum level over the subsequent three years (36 months). Such action may include:

1. Rate adjustments
2. Expense reductions
3. Notes, bonds or loans to fund capital improvements (The utility shall strive to fund typical capital improvements/depreciation expense through rates and other revenues and borrow for atypical capital improvements)
4. Review and possible modification of assumptions used to determine the Minimum Cash Reserve

Example Minimum Cash Reserve Calculations

	Amount
60 days of Annual Operation and Maintenance expenses.	\$ 296,951
100% of current-year annual debt service requirements	\$ 210,940
20% of the five-year Wastewater Utility capital improvement plan projected budget minus any improvements funded by the issuance of debt	\$ 668,000
Total	\$ 1,175,891
Current cash balance as of the 6/30/2024 audit	\$ 1,172,363
Difference	\$ 3,528
Annual cash generation estimate	\$ 200,000
Years to complete minimum funding	.01

ITEM: 12.D

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Marguerite Davenport, Director of Public Services
Marcia Strange, Director of Community Development
DATE: December 16, 2024
SUBJECT: TREE CITY USA CERTIFICATION

The application for Tree City USA is due in the coming weeks. A resolution to support the application and outline the work planned to improve the City's urban forest is requested by City staff.

BUDGET IMPACT:
None. The application fee is \$0.

RECOMMENDATION:
Approve Resolution #2024-36, A Resolution to Apply for Tree City USA Certification and authorize the City Manager and City Clerk to sign the necessary documents.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. YEAR-36**

A RESOLUTION TO APPLY FOR TREE CITY USA CERTIFICATION

Minutes of a regular meeting of the Council of the City of Marshall, held on December 16, 2024 at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, on April 1, 2024 City Council proclaimed support for tree care and maintenance throughout the City and acknowledges the enhanced quality of life provided to Marshall residents through tree plantings; and

WHEREAS, on April 26, 2024, the City of Marshall staff planted trees in the fountain circle in celebration of Arbor Day; and

WHEREAS, the City of Marshall received a \$25,000 grant for tree planting activities from Ford to improve the City's urban forest; and

WHEREAS, the City of Marshall received a \$102,000 Urban Community Forest Inflation Reduction Grant to complete a tree inventory, plant 30 trees, and maintain trees in the 2025 calendar year; and

WHEREAS, the City of Marshall wishes to obtain Tree City USA status once again and maintain that status in the coming years; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL hereby determines that maintenance and enhancement of the City's urban forest is in the public interest and hereby approves the Application for Tree City USA.

Resolution declared adopted this 16th day of December, 2024.

Michelle Eubank, City Clerk

I, Michelle Eubank, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on December 16, 2024 and that the said meeting was conducted and that the minutes of the meeting were kept and will be or have been made available.

Michelle Eubank, City Clerk



ITEM 12.E

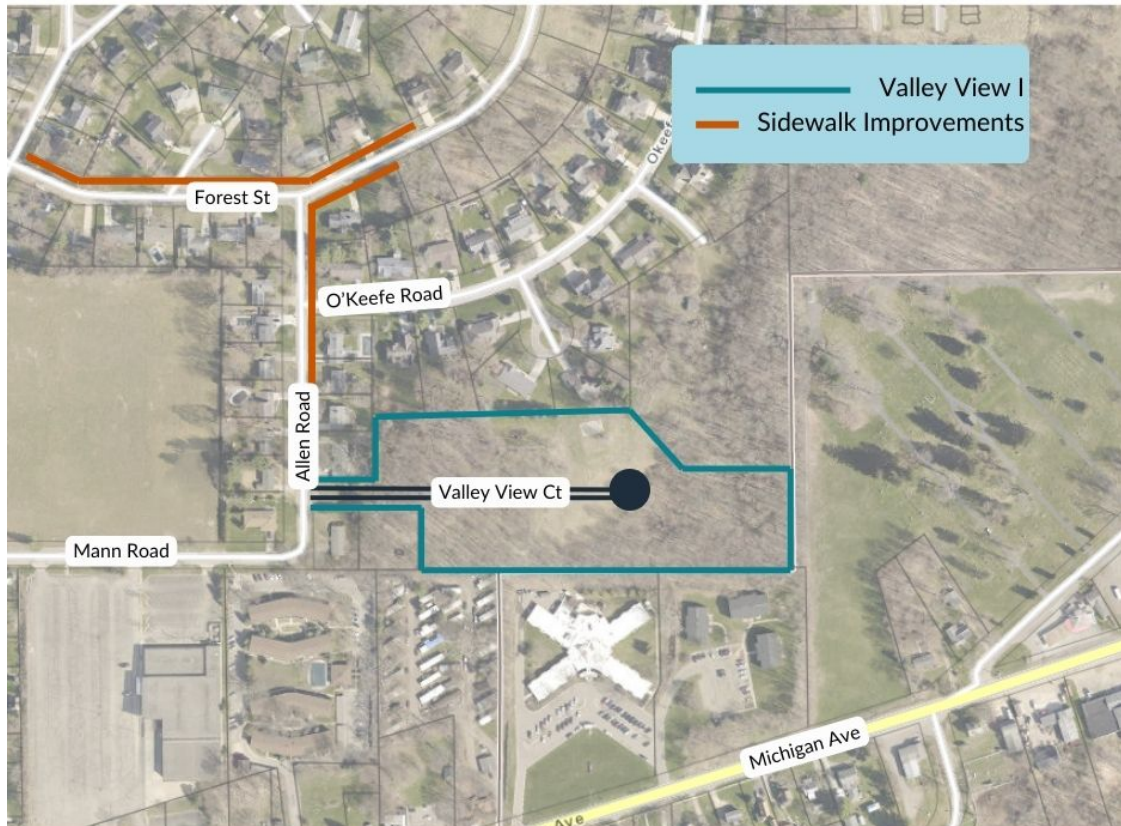
TO: City Council
FROM: Derek N. Perry, City Manager
Marguerite Davenport, Director of Public Services

DATE: December 16, 2024
SUBJECT: **CONSTRUCTION CONTRACT - NE NIA INFRASTRUCTURE**

The City issued construction bids for infrastructure to support the Valley View I and Sidewalk Improvement Project within the Northeast Neighborhood Improvement Authority (NE NIA). Four bids were received on October 31, 2024 as follows:

Bidder	Location	Valley View I	Sidewalk	Deduct
Parrish Excavating	Quincy, MI	\$973,178.00	\$181,525.00	\$2,000.00
Quality Excavators, In	Marshall, MI	\$1,092,090.80	\$135,306.00	\$3,000.00
Hoffman Brothers	Battle Creek, MI	\$1,126,018.12	\$133,864.19	\$0.00
Concord Excavating	Concord, MI	\$1,244,851.88	\$173,340.50	\$65,000

The project was bid in two parts with the inclusion of an optional deduction should the contractor be chosen for both parts of the project. The Valley View I construction includes public utilities and private stormwater infrastructure to serve the first portion of the Valley View development along Valley View Court. The infrastructure in this project will support 17 single family homes just east of Allen Road. The Sidewalk Improvement project is sidewalk within the NE NIA district along Allen and Forest Streets. The scope of the work is displayed in the graphic below.



Based on bid results, staff recommend proceeding with two contracts for the proposed work. One for the Valley View I development and one for the Sidewalk Improvements. The construction engineering costs due to two contracts increased slightly, but the construction savings significantly outweighed that, resulting in a net savings of approximately \$41,000 by awarding two contracts.

RECOMMENDATION:

Approve a construction contract with Parrish Excavating for Valley View I in the amount of \$973,178.00 with a contingency of \$96,822 for a total funded amount of \$1,070,000, approve a construction contract with Hoffman Brothers for Sidewalk Improvements in the amount of \$133,864.19 with a contingency of \$13,135.81 for a total funded amount of \$147,000 and approve a construction engineering contract with VK Civil for Valley View I and Sidewalk Improvements in the amount \$109,350.00 with a contingency of \$10,650 for a total funded amount of \$120,000 and authorize the City Manager and City Clerk to sign the necessary documents.

BID TAB

1337

Valley View I Neighborhood and Sidewalk Improvement Project
VALLEY VIEW I PORTION
CITY OF MARSHALL
CALHOUN COUNTY, MICHIGAN
October 31, 2024

		1st Low Bidder: Parrish				2nd Low Bidder: Quality		3rd Low Bidder: Hoffman		4th Low Bidder: Concord	
NO	ITEM	ESTIMATED QUANTITY	UNIT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
EARTHWORK ITEMS											
1	Mobilization, Bonds, Permits, & Insurance (5% Maximum)	1	L. SUM	\$13,571.00	\$13,571.00	\$10,000.00	\$10,000.00	\$60,000.00	\$60,000.00	\$105,000.00	\$105,000.00
2	Traffic Control	1	L. SUM	\$1,500.00	\$1,500.00	\$1,800.00	\$1,800.00	\$3,450.20	\$3,450.20	\$2,500.00	\$2,500.00
3	SESC Measures	1	L. SUM	\$1,000.00	\$1,000.00	\$1,760.00	\$1,760.00	\$19,800.16	\$19,800.16	\$4,000.00	\$4,000.00
4	Furnish and Place Silt Fence (AEH Cost)	1175	LF	\$2.00	\$2,350.00	\$3.00	\$3,525.00	\$2.20	\$2,585.00	\$3.25	\$3,818.75
5	Furnish and Place Construction Drive 100' long, 10' wide, 6" 21AA or	1	L. SUM	\$3,000.00	\$3,000.00	\$1,000.00	\$1,000.00	\$3,566.22	\$3,566.22	\$1,850.00	\$1,850.00
6	Roadway Clearing, Grubbing, Topsoil Stripping, Mass Grading within ROW	1	L. SUM	\$32,000.00	\$32,000.00	\$83,279.00	\$83,279.00	\$27,778.62	\$27,778.62	\$165,000.00	\$165,000.00
7	Outside of ROW Topsoil Stripping, Mass Grading, Basin Excavation, Earthwork, Final Grading, Topsoil Respread (AEH Cost)	1	L. SUM								
	* Earthwork note - Approx. 4,520 CYD CIP cut, 7,580 CYD CIP Fill, Net 3,060 CYD Fill to be brought in not including road and trench backfill			\$129,000.00	\$129,000.00	\$208,260.00	\$208,260.00	\$264,450.16	\$264,450.16	\$225,000.00	\$225,000.00
	** Site intended be balanced. See clarification Addendum 001										
WATERMAIN ITEMS											
8	Furnish and Place 8" Watermain, CL 52 DIP incl. sand backfill	1,002	LF	\$83.00	\$83,166.00	\$139.50	\$139,779.00	\$113.37	\$113,596.74	\$85.00	\$85,170.00

NO	ITEM	ESTIMATED QUANTITY	UNIT	1st Low Bidder: Parrish		2nd Low Bidder: Quality		3rd Low Bidder: Hoffman		4th Low Bidder: Concord	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
9	Furnish and Place Hydrant Assembly (to include all appurtenances, incidental materials and labor)	3	EACH	\$7,500.00	\$22,500.00	\$5,707.00	\$17,121.00	\$7,564.29	\$22,692.87	\$7,200.00	\$21,600.00
10	Furnish and Place 8" Gate Valve and Box	3	EACH	\$1,950.00	\$5,850.00	\$1,831.00	\$5,493.00	\$2,567.02	\$7,701.06	\$2,600.00	\$7,800.00
11	Furnish and Place 8"x8" Tee	1	EACH	\$650.00	\$650.00	\$595.00	\$595.00	\$1,163.32	\$1,163.32	\$850.00	\$850.00
12	Furnish and Place HDPE to DI Electrofusion Coupler	2	EACH	\$2,136.00	\$4,272.00	\$1,800.00	\$3,600.00	\$2,712.29	\$5,424.58	\$825.00	\$1,650.00
13	Furnish and Place 8" 22.5° Bend	3	EACH	\$1,149.00	\$3,447.00	\$404.00	\$1,212.00	\$490.11	\$1,470.33	\$625.00	\$1,875.00
14	Furnish and Place 8" 45° Bend	2	EACH	\$772.00	\$1,544.00	\$404.00	\$808.00	\$493.29	\$986.58	\$675.00	\$1,350.00
15	Furnish and Place 1" Water Service, Copper Type K, incl. sand embedment or backfill	570	LF	\$42.00	\$23,940.00	\$52.00	\$29,640.00	\$49.23	\$28,061.10	\$30.25	\$17,242.50
16	Furnish and Place 1" Water Service, PEX, beyond curb stop incl. sand embedment or backfill (Allen Edwin	150	LF	\$34.00	\$5,100.00	\$42.00	\$6,300.00	\$42.88	\$6,432.00	\$21.50	\$3,225.00
17	Furnish and Place 1" Curb Stop Box	19	EACH	\$588.00	\$11,172.00	\$310.00	\$5,890.00	\$690.02	\$13,110.38	\$736.00	\$13,984.00
18	Furnish and Place 1" Tap & Corp. Cock or	19	EACH	\$806.00	\$15,314.00	\$400.00	\$7,600.00	\$510.31	\$9,695.89	\$550.00	\$10,450.00
*Note: All required testing included as incidental											
SANITARY SEWER ITEMS											
19	Furnish and Place 8" PVC, SDR 26, incl. sand backfill where required	689	LF	\$74.00	\$50,986.00	\$92.00	\$63,388.00	\$108.98	\$75,087.22	\$126.25	\$86,986.25
20	Furnish and Place 48" Sanitary Manhole	2	EACH	\$6,000.00	\$12,000.00	\$4,264.00	\$8,528.00	\$4,361.92	\$8,723.84	\$7,950.00	\$15,900.00
21	Furnish and Place 6" Wye & Bends on 8"	16	EA	\$259.00	\$4,144.00	\$450.00	\$7,200.00	\$544.32	\$8,709.12	\$525.00	\$8,400.00
22	Furnish and Place 6" Sanitary Lateral SDR 26 within ROW incl. sand backfill. (All materials, appurtenances, and vertical riser to be included as incidentals)	669	LF	\$85.00	\$56,865.00	\$65.00	\$43,485.00	\$61.75	\$41,310.75	\$46.50	\$31,108.50

NO	ITEM	ESTIMATED QUANTITY	UNIT	1st Low Bidder: Parrish		2nd Low Bidder: Quality		3rd Low Bidder: Hoffman		4th Low Bidder: Concord	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
23	Furnish and Place 6" Sanitary Lateral SDR 26 beyond ROW incl. sand embedment. (Allen Edwin Cost) (All materials, appurtenances, and vertical riser to be included as incidentals)	170	LF	\$85.00	\$14,450.00	\$65.00	\$11,050.00	\$56.46	\$9,598.20	\$34.50	\$5,865.00
*Note: All required testing included as incidental											
STORM SEWER ITEMS											
24	Furnish and Place 12" SLCPP, incl. sand backfill where required	245	LF	\$80.00	\$19,600.00	\$88.00	\$21,560.00	\$102.57	\$25,129.65	\$63.00	\$15,435.00
25	Furnish and Place 12" SLCPP, incl. sand backfill where required (Allen Edwin Cost)	1,670	LF	\$80.00	\$133,600.00	\$88.00	\$146,960.00	\$79.78	\$133,232.60	\$72.00	\$120,240.00
26	Furnish and Place 18" SLCPP, incl. sand backfill where required (Allen Edwin Cost)	62	LF	\$75.00	\$4,650.00	\$107.00	\$6,634.00	\$70.38	\$4,363.56	\$88.00	\$5,456.00
27	Furnish and Place 24" Diameter Precast CB w/ EJIW #1130 Casting, Type "02" Behive Grate (Allen Edwin Cost)	3	EACH	\$3,555.00	\$10,665.00	\$2,200.00	\$6,600.00	\$2,760.42	\$8,281.26	\$1,850.00	\$5,550.00
28	Furnish and Place 48" Diameter Precast	3	EACH	\$5,275.00	\$15,825.00	\$4,200.00	\$12,600.00	\$4,438.74	\$13,316.22	\$5,600.00	\$16,800.00
29	Furnish and Place 48" Diameter Precast MH (Allen Edwin Cost)	5	EACH	\$5,182.00	\$25,910.00	\$4,200.00	\$21,000.00	\$4,196.48	\$20,982.40	\$5,200.00	\$26,000.00
30	Furnish and Place 72" Diameter Precast MH (Allen Edwin Cost)	1	EACH	\$7,389.00	\$7,389.00	\$6,176.00	\$6,176.00	\$6,546.35	\$6,546.35	\$9,500.00	\$9,500.00
31	Furnish and Place Overflow Structure (AEH Cost)	1	EACH	\$8,505.00	\$8,505.00	\$2,200.00	\$2,200.00	\$2,602.60	\$2,602.60	\$2,600.00	\$2,600.00
32	Grade and Place Emergency Spillway (AEH Cost)	1	L.SUM	\$2,100.00	\$2,100.00	\$1,873.00	\$1,873.00	\$1,797.56	\$1,797.56	\$2,200.00	\$2,200.00
33	Furnish and Place 18" FES w/ Rip Rap (AEH Cost)	1	EACH	\$1,252.00	\$1,252.00	\$1,060.00	\$1,060.00	\$1,437.25	\$1,437.25	\$1,650.00	\$1,650.00

NO	ITEM	ESTIMATED QUANTITY	UNIT	1st Low Bidder: Parrish		2nd Low Bidder: Quality		3rd Low Bidder: Hoffman		4th Low Bidder: Concord	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
34	Core Existing Storm Manhole for new 12" Storm Pipe *Note: All required testing included as incidental	1	EACH	\$800.00	\$800.00	\$475.00	\$475.00	\$691.57	\$691.57	\$525.00	\$525.00
ROADWORK AND RESTORATION ITEMS											
35	Furnish and Place 8" Thick Class II Sand SubBase Compacted in Place (CIP If Necessary to Replace In-Situ Sand)	670	SQ YD	\$10.00	\$6,700.00	\$9.50	\$6,365.00	\$8.98	\$6,016.60	\$17.16	\$11,497.20
36	Furnish and Place 6" Thick Aggregate Base Compacted in Place (CIP) 21AA Gravel	2670	SQ YD	\$11.00	\$29,370.00	\$11.50	\$30,705.00	\$9.02	\$24,083.40	\$12.25	\$32,707.50
37	Furnish and Place MDOT F4 Concrete Curb	1434	LF	\$34.00	\$48,756.00	\$29.70	\$42,589.80	\$28.91	\$41,456.94	\$29.25	\$41,944.50
38	Fine Grade Gravel Base	1	L. SUM	\$3,900.00	\$3,900.00	\$4,500.00	\$4,500.00	\$1,982.85	\$1,982.85	\$3,000.00	\$3,000.00
39	Furnish and Place HMA Pavement 2" MDOT 13A Leveling Course	2192	SQ YD	\$14.00	\$30,688.00	\$15.00	\$32,880.00	\$10.75	\$23,564.00	\$12.87	\$28,211.04
40	Furnish and Place HMA Pavement 2" MDOT 36A Top Course	2192	SQ YD	\$14.00	\$30,688.00	\$15.00	\$32,880.00	\$11.50	\$25,208.00	\$12.87	\$28,211.04
41	Tree Removal	3	EACH	\$95.00	\$285.00	\$1,800.00	\$5,400.00	\$900.00	\$2,700.00	\$1,800.00	\$5,400.00
42	Furnish and Place 5' Concrete Sidewalk	368	LF	\$30.50	\$11,224.00	\$29.00	\$10,672.00	\$24.00	\$8,832.00	\$26.45	\$9,733.60
43	5' Concrete Sidewalk Prep	368	LF	\$10.00	\$3,680.00	\$3.00	\$1,104.00	\$7.03	\$2,587.04	\$3.25	\$1,196.00
44	4-inch Conduit for Private Utilities	400	LF	\$18.55	\$7,420.00	\$35.00	\$14,000.00	\$22.67	\$9,068.00	\$15.55	\$6,220.00
45	Furnish and Place City Approved Street Sign	1	EACH	\$600.00	\$600.00	\$462.00	\$462.00	\$550.00	\$550.00	\$150.00	\$150.00
46	Restoration of Basin (AEH Cost).	1	L. SUM	\$5,750.00	\$5,750.00	\$4,582.00	\$4,582.00	\$16,370.41	\$16,370.41	\$15,000.00	\$15,000.00
47	Final Grading & Seeding within ROW	1	L. SUM	\$66,000.00	\$66,000.00	\$17,500.00	\$17,500.00	\$9,823.52	\$9,823.52	\$35,000.00	\$35,000.00
VALLEY VIEW I PORTION TOTAL ALL CONTRACT ITEMS					\$973,178.00	\$1,092,090.80 *		\$1,126,018.12		\$1,244,851.88	

* Quality Bid calculated lower at \$1,084,776.80

BID TAB

1337

**Valley View I Neighborhood and Sidewalk Improvement Project
SIDEWALKS PORTION
CITY OF MARSHALL
CALHOUN COUNTY, MICHIGAN
October 31, 2024**

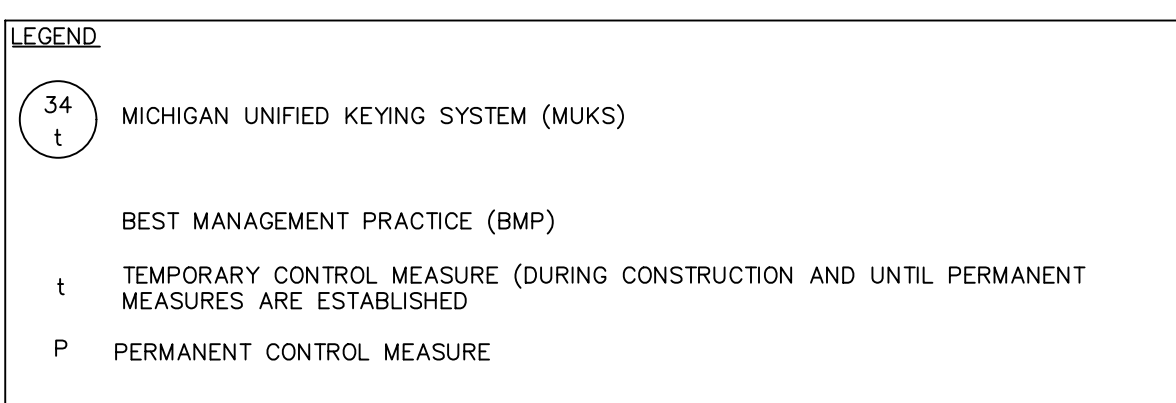
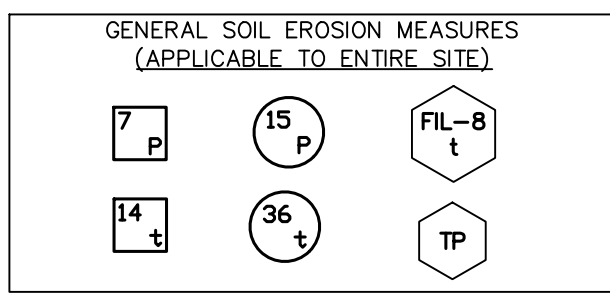
		1st Low Bidder: Hoffman				2nd Low Bidder: Quality		3rd Low Bidder: Concord		4th Low Bidder: Parrish	
NO	ITEM	ESTIMATED QUANTITY	UNIT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
EARTHWORK ITEMS											
1	Mobilization, Bonds, Permits, & Insurance (5% Maximum)	1	L. SUM	\$2,500.00	\$2,500.00	\$4,000.00	\$4,000.00	\$18,000.00	\$18,000.00	\$5,700.00	\$5,700.00
2	Traffic Control	1	L. SUM	\$8,093.65	\$8,093.65	\$1,000.00	\$1,000.00	\$2,500.00	\$2,500.00	\$750.00	\$750.00
3	SESC Measures	1	L. SUM	\$274.97	\$274.97	\$350.00	\$350.00	\$1,200.00	\$1,200.00	\$1,375.00	\$1,375.00
4	Tree Removal	4	EACH	\$900.00	\$3,600.00	\$1,800.00	\$7,200.00	\$1,375.00	\$5,500.00	\$1,625.00	\$6,500.00
SIDEWALK ITEMS											
5	Furnish and Place 5' Concrete Sidewalk	1,800	LF	\$22.26	\$40,068.00	\$30.42	\$54,756.00	\$28.45	\$51,210.00	\$34.00	\$61,200.00
6	5' Concrete Sidewalk Sand Prep	1,800	LF	\$2.60	\$4,680.00	\$3.00	\$5,400.00	\$22.50	\$40,500.00	\$9.00	\$16,200.00
7	Place MDOT Type R ADA Curb Ramp with ADA Plates	10	EACH	\$2,000.00	\$20,000.00	\$1,610.00	\$16,100.00	\$1,400.00	\$14,000.00	\$1,128.00	\$11,280.00
8	Sidewalk Grading	1	L. SUM	\$12,298.80	\$12,298.80	\$9,000.00	\$9,000.00	\$4,000.00	\$4,000.00	\$20,500.00	\$20,500.00
MISCELLANEOUS											
9	Concrete Driveway Removal	310	SYD	\$12.76	\$3,955.60	\$8.00	\$2,480.00	\$14.50	\$4,495.00	\$30.00	\$9,300.00
10	Place Concrete Driveway Approach	230	SYD	\$67.47	\$15,518.10	\$68.00	\$15,640.00	\$61.85	\$14,225.50	\$66.00	\$15,180.00
11	Remove and Replace Concrete Curb and Gutter	120	LF	\$42.91	\$5,149.20	\$34.50	\$4,140.00	\$44.25	\$5,310.00	\$52.00	\$6,240.00
12	Adjust Valve to Walk Height	4	EA	\$287.35	\$1,149.40	\$150.00	\$600.00	\$300.00	\$1,200.00	\$450.00	\$1,800.00
13	Relocate Landscaping	1	L. SUM	\$680.06	\$680.06	\$3,500.00	\$3,500.00	\$2,200.00	\$2,200.00	\$1,500.00	\$1,500.00

NO	ITEM	ESTIMATED QUANTITY	UNIT	1st Low Bidder: Hoffman		2nd Low Bidder: Quality		3rd Low Bidder: Concord		4th Low Bidder: Parrish	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
14	Remove Unsuitable Subgrade Material and Replace with MDOT Class II Sand (CIP)	50	CY	<u>\$73.70</u>	<u>\$3,685.00</u>	<u>\$30.00</u>	<u>\$1,500.00</u>	<u>\$20.00</u>	<u>\$1,000.00</u>	<u>\$40.00</u>	<u>\$2,000.00</u>
15	Site Restoration	1	L. SUM	<u>\$1.00</u>	<u>\$1.00</u>	<u>\$4,600.00</u>	<u>\$4,600.00</u>	<u>\$5,500.00</u>	<u>\$5,500.00</u>	<u>\$13,000.00</u>	<u>\$13,000.00</u>
16	Final Grading & Seeding	1	L. SUM	<u>\$12,210.41</u>	<u>\$12,210.41</u>	<u>\$5,040.00</u>	<u>\$5,040.00</u>	<u>\$2,500.00</u>	<u>\$2,500.00</u>	<u>\$9,000.00</u>	<u>\$9,000.00</u>
SIDEWALKS PORTION TOTAL ALL CONTRACT ITEMS					<u>\$133,864.19</u>		<u>\$135,306.00</u>		<u>\$173,340.50</u>		<u>\$181,525.00</u>

Additional Bids Received

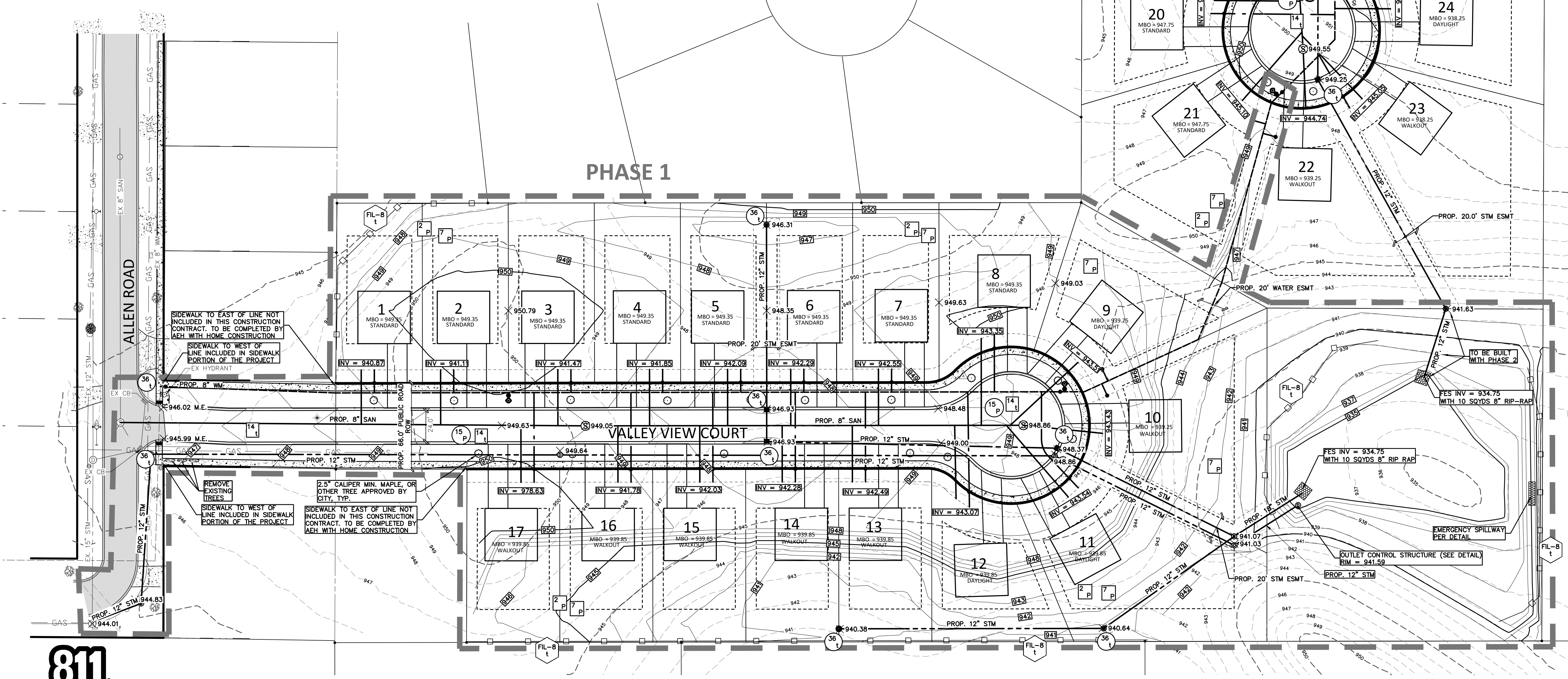
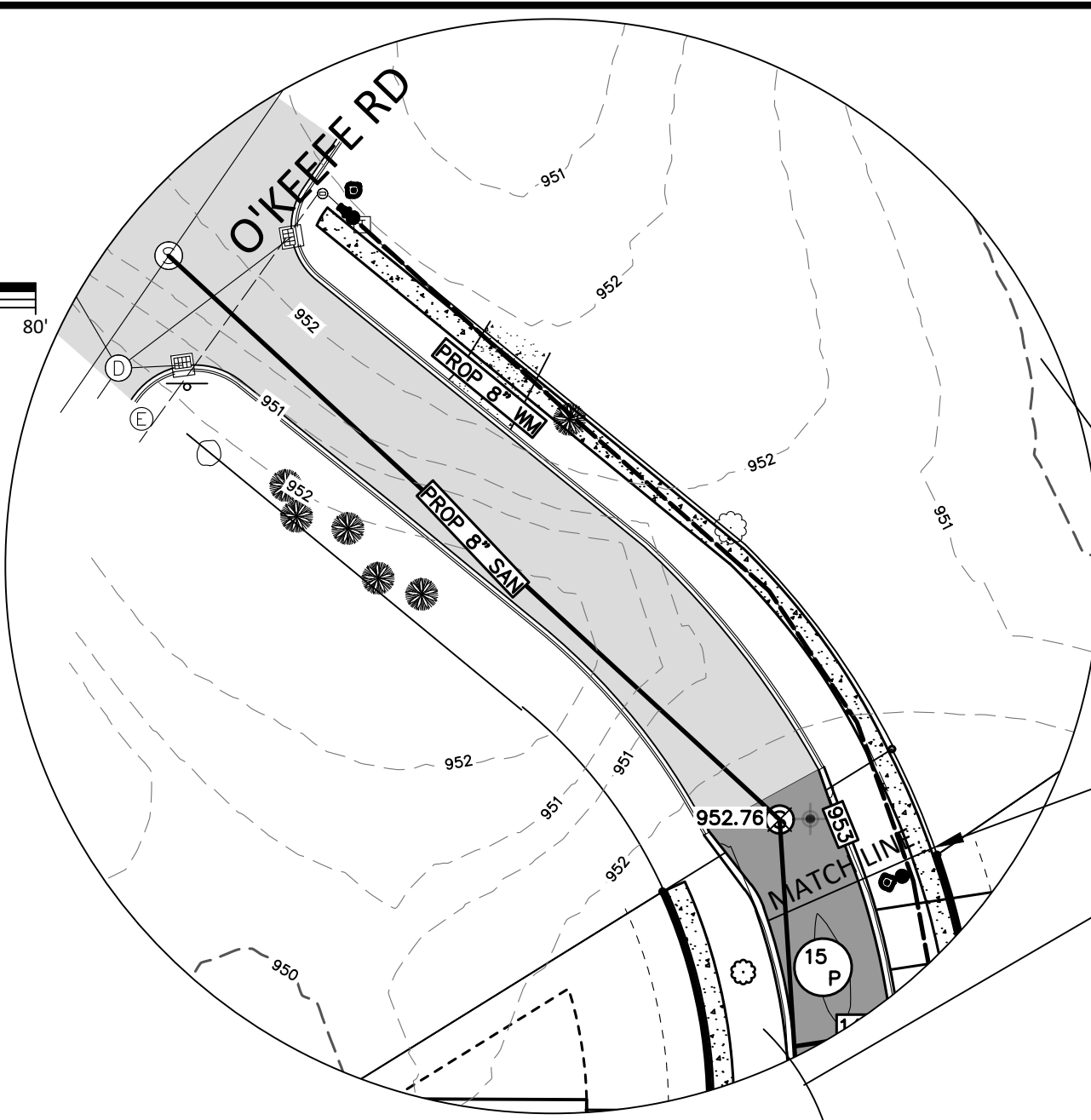
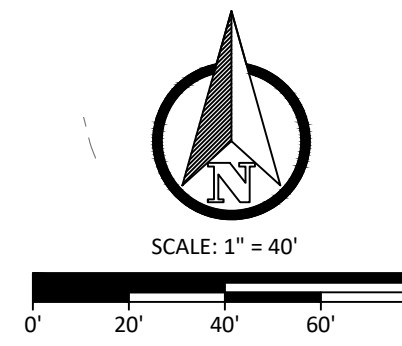
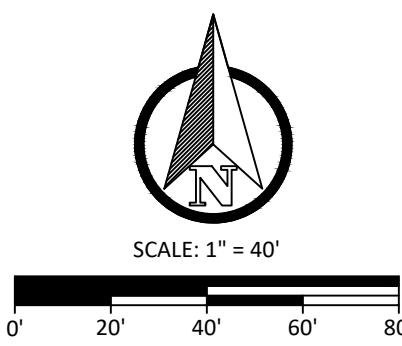
CONTROL MEASURE KEY

- 2 P** SELECTIVE GRADING & SHAPING, PERMANENT
- 7 P** HYDROSEEDING, PERMANENT. TYPICAL IN ALL NON-PAVED AREAS DISTURBED BY CONSTRUCTION ACTIVITIES
- 14 t** AGGREGATE COVER, TEMPORARY. TYPICAL ON ALL STREETS DISTURBED BY CONSTRUCTION ACTIVITIES
- 15 P** PAVING, PERMANENT, TYPICAL ON ALL STREETS DISTURBED BY CONSTRUCTION ACTIVITIES.
- 36 t** SILTSACK, TEMPORARY, TYPICAL AT ALL CATCH BASINS WITHIN OR DISTURBED BY CONSTRUCTION ACTIVITIES
- FIL-8 t** FILTER BMP EXHIBIT 8A, SILT FENCE, TEMPORARY. TYPICAL IN ALL AREAS, ESPECIALLY ADJACENT TO STREAMS, PONDS, ETC. AND ALONG PROJECT UNITS.
- GA** DENOTES GRAVEL ACCESS APPROACH. APPROACH SHALL BE INSTALLED TO PROVIDE STABLE ACCESS TO ROADWAYS AND MINIMIZE DUST AND TRACKING OF MATERIALS ONTO PUBLIC STREETS AND HIGHWAYS. THE APPROACH SHALL BE A MIN. OF 12' WIDE, 6" DEEP, AND CONSIST OF 2"-4" AGGREGATE.



NOTE:

SOIL EROSION AND SEDIMENTATION CONTROL MEASURES INDICATED ARE KNOWN OR ANTICIPATED CONTROL MEASURES NEEDED DURING TYPICAL CONSTRUCTION ACTIVITIES. ADDITIONAL CONTROL MEASURES MAY BE REQUIRED DUE TO CONSTRUCTION ACTIVITY, LOCATION, SOIL TYPE, WEATHER EVENT, ETC. ALL ADDITIONAL SOIL EROSION AND SEDIMENTATION CONTROL MEASURES WILL BE INCIDENTAL TO THE CONSTRUCTION CONTRACT.



STATE OF MICHIGAN
COLIN FINCH
ENGINEER
NO. 6501064514
PROFESSIONAL ENGINEER

Colin Finch

NO.	DATE	REVISION	BY
4	5/24/2024	95% PLAN	NEF
5	6/24/2024	PER CITY REVIEW	NEF
6	7/25/2024	FOR CITY	NEF
7	8/14/2024	PER CITY	NEF
8	9/20/2024	FOR REVIEW	NEF
9	10/4/2024	FOR BID	CJW

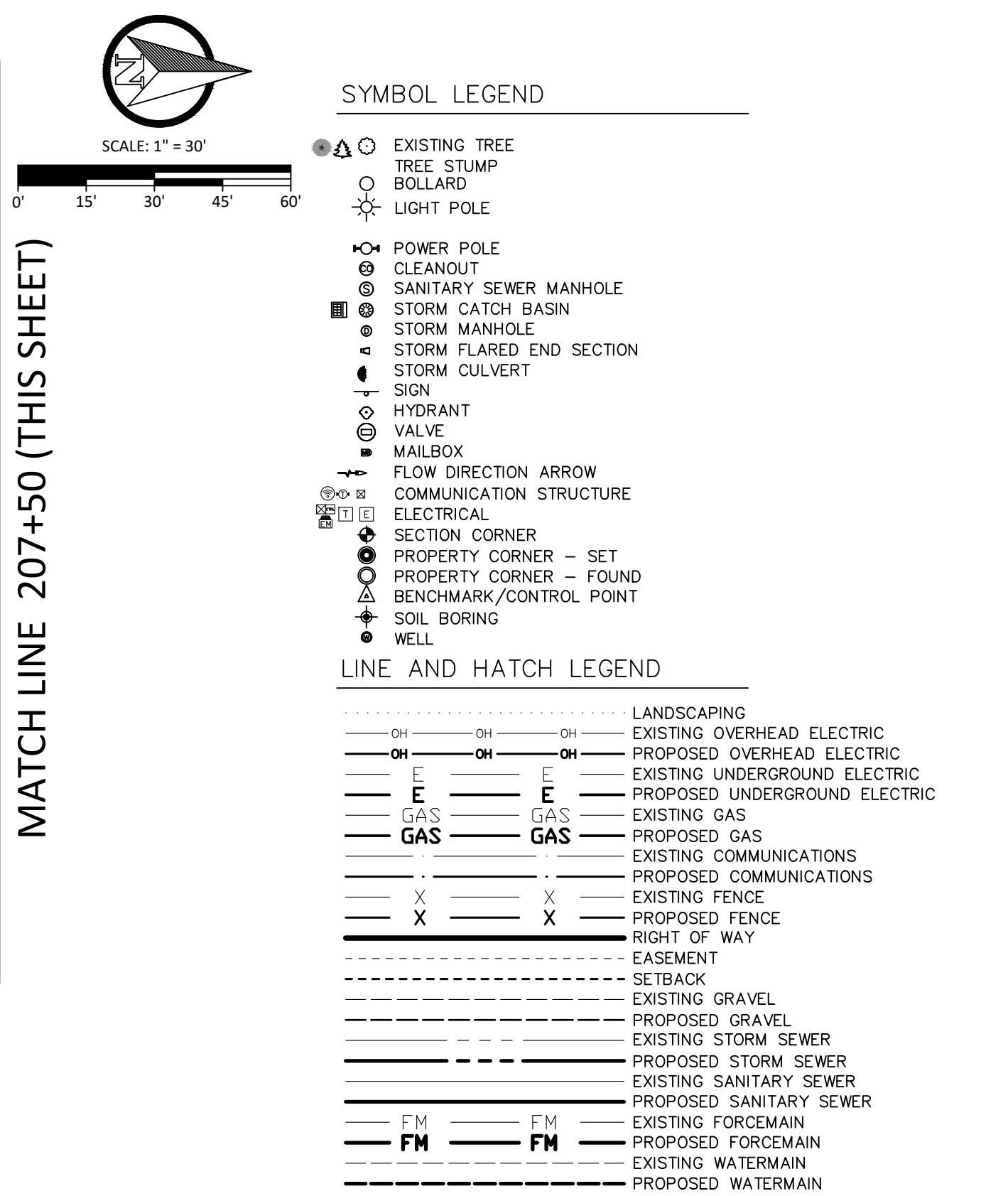
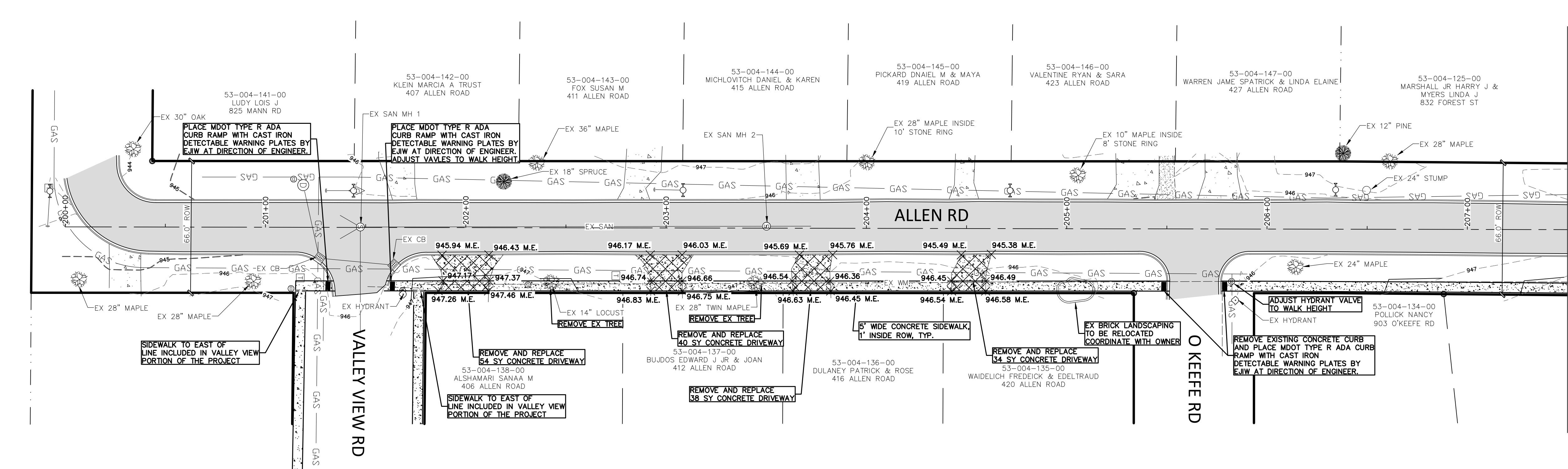
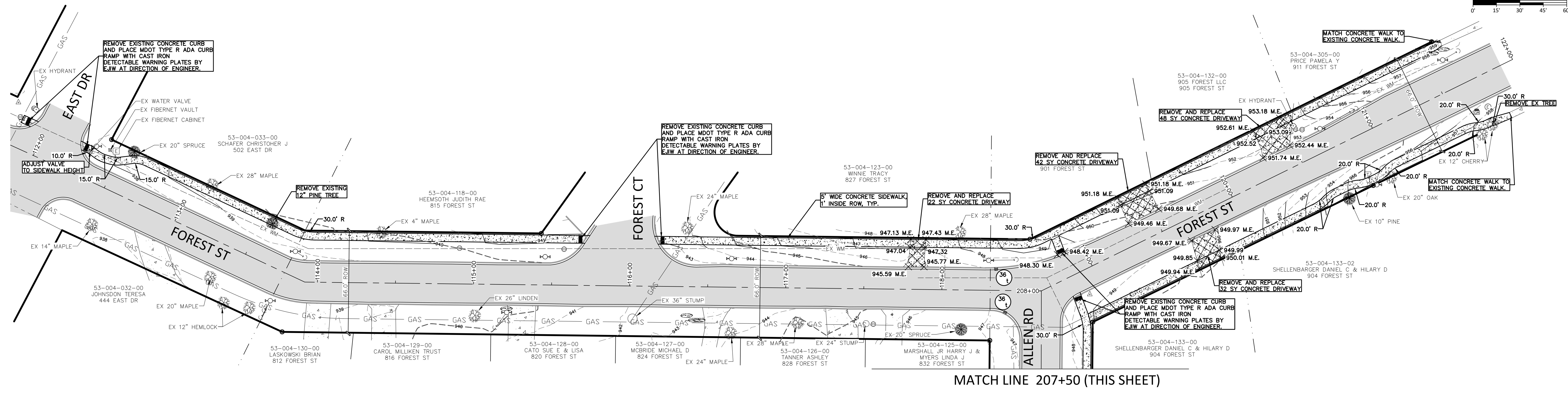
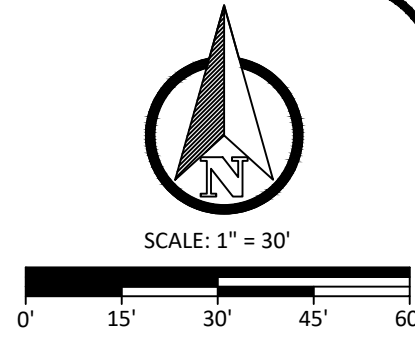
CITY OF MARSHALL
CALHOUN COUNTY, MICHIGAN
**VALLEY VIEW 1 AND SIDEWALKS
IMPROVEMENT PROJECT**
GRADING PLAN

**Vriesman
& Korhorn**
www.VKcivil.com

Byron Center, MI
(616) 277-2185
Kalamazoo, MI
(269) 697-7120

FILE NO. 1337
CHECKED DGL
Sheet No. C400

NOTE:
ALL UTILITIES SHOWN ARE APPROXIMATE LOCATIONS DERIVED FROM ACTUAL MEASUREMENTS AND AVAILABLE RECORDS. THEY SHOULD NOT BE INTERPRETED TO BE THE EXACT LOCATION NOR SHOULD IT BE ASSUMED THAT THEY ARE THE ONLY UTILITIES IN THIS AREA.



CONSTRUCTION NOTES

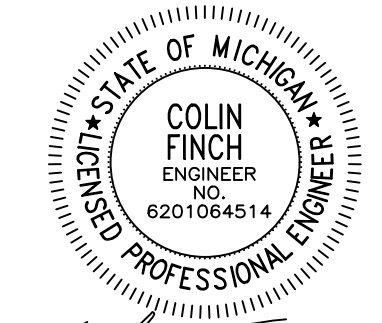
1. CONTRACTOR IS RESPONSIBLE TO PROTECT EXISTING CONCRETE CURBS AND CONCRETE SIDEWALKS TO REMAIN. THE CONTRACTOR IS RESPONSIBLE FOR THE COST OF REPAIRS DUE TO DAMAGES CAUSED BY CONSTRUCTION ACTIVITIES TO THE EXISTING CONCRETE CURBS, CONCRETE SIDEWALKS, ASPHALT PATHWAYS, DRIVEWAYS AND ROADWAYS.
2. CONTRACTOR IS RESPONSIBLE TO PROTECT ALL EXISTING UTILITIES INCLUDING MANHOLE CASTINGS, LIGHT POLES AND STANCHIONS.
3. CONTRACTOR IS RESPONSIBLE FOR SAFE DISPOSAL OF ALL REMOVAL ITEMS OFF SITE.
4. ALL UTILITIES SHOWN ARE APPROXIMATE LOCATIONS. THEY SHOULD NOT BE INTERPRETED TO BE THE EXACT LOCATION NOR SHOULD IT BE ASSUMED THAT THEY ARE THE ONLY UTILITIES IN THE AREA.
5. ALL ORGANIC MATERIALS MUST BE REMOVED FROM THE SIDEWALK FOOTPRINT PRIOR TO PLACEMENT OF SAND SUBBASE.
6. A MINIMUM OF 4 INCHES OF SAND SUBBASE MUST BE PLACED PRIOR TO PLACING CONCRETE. ACTUAL SAND DEPTH REQUIRED MAY BE GREATER DEPENDING ON EXISTING GRADES AND/OR DEPTH OF EXISTING ORGANIC SOILS.
7. CONCRETE SHALL MEET THE REQUIREMENTS FOR GRADE P1 OR S2 CONCRETE AS SPECIFIED IN SECTION 601 AND SECTION 701 OF MDOT 2020 STANDARD SPECIFICATIONS FOR CONSTRUCTION AND SHALL HAVE LIMESTONE AGGREGATE. OTHER MATERIAL SHALL MEET THE REQUIREMENTS OF THE APPLICABLE PORTIONS OF THE MDOT 2020 STANDARD SPECIFICATIONS FOR CONSTRUCTION.
8. SIDEWALK SHALL BE PLACED IN ACCORDANCE WITH SECTIONS 803 OF THE MDOT 2020 STANDARD SPECIFICATIONS FOR CONSTRUCTION.
9. CONTRACTOR IS RESPONSIBLE FOR PROTECTION OF SIDEWALK AND PAVEMENT FROM WEATHER OR VANDALISM.
10. RADII SPECIFIED ON THE PLAN IS FOR THE RADIUS OF THE INSIDE EDGE OF SIDEWALK. 5-FOOT WIDTH OF SIDEWALK SHALL BE MAINTAINED IN ALL CIRCUMSTANCES.
11. EROSION CONTROL INLET PROTECTION SEDIMENT TRAPS AND SILT FENCE SHALL BE PLACED PRIOR TO STARTING CONSTRUCTION AND MAINTAINED DURING CONSTRUCTION UNTIL PERMANENT EROSION CONTROLS HAVE BEEN ESTABLISHED. TEMPORARY EROSION CONTROL MEASURES MAY BE REMOVED ONCE VEGETATION IS ESTABLISHED AND THE EROSION CONTROL PERMIT IS CLOSED.
12. THE CONTRACTOR SHALL BE RESPONSIBLE FOR WEEKLY INSPECTION AND MAINTENANCE OF SOIL EROSION CONTROL MEASURES. TEMPORARY MEASURES NOT SPECIFICALLY CALLED FOR IN THIS PLAN SHALL BE PLACED BY THE CONTRACTOR AS DEEMED NECESSARY.
13. MULCH BLANKET SHALL BE PLACED, STAPLED AND OVERLAPPED ON ALL SLOPES 1' ON 3' OR GREATER AS WELL AS ALL GRADED DITCH BOTTOMS. ALL AREAS SLOPED WITH LESS THAN 1' ON 3' SLOPES SHALL BE RESTORED WITH 4" TOPSOIL, SEED AND FERTILIZED AND PLACED AS SPECIFIED IN THE SPECIAL PROVISIONS.
14. RIP RAP IS TO BE PLACED WITH A GEOTEXTILE LINER UNDER THE RIP RAP IN ACCORDANCE WITH SUBSECTION 813.03 OF THE MDOT 2020 STANDARD SPECIFICATIONS.
15. UNLESS SPECIFIED OTHERWISE ON THE PLAN OR DIRECTED BY THE ENGINEER IN THE FIELD, SLOPE BETWEEN BACK OF STREET CURB AND BACK OF SIDEWALK SHALL BE 2%.
16. DRIVEWAY CROSSINGS, REGARDLESS OF TYPE, MUST BE 6 INCHES THICK THROUGH THE DRIVEWAY AND 5' BEYOND IN EITHER DIRECTION.
17. CONTRACTOR IS RESPONSIBLE FOR ANY DAMAGE TO EXISTING IRRIGATION SYSTEMS AND SHALL PROMPTLY REPAIR ANY DAMAGED LINES OR HEADS.
18. GRADE OF SIDEWALK TO BE BETWEEN 1 AND 2% CROSS SLOPE TOWARDS ROADWAY UNLESS OTHERWISE NOTED.



Know what's below.
Call before you dig.

UTILITY NOTES:

1. UTILITIES SHOWN (IF ANY) ARE APPROXIMATE LOCATIONS DERIVED FROM ACTUAL MEASUREMENTS OR AVAILABLE RECORDS. THIS MAP IS NOT TO BE INTERPRETED AS SHOWING EXACT LOCATIONS OR SHOWING ALL UTILITIES IN THE AREA.
2. NOTE TO CONTRACTORS: THREE WORKING DAYS BEFORE YOU DIG CALL MISS DIG AT 1-800-482-7171 OR 811.



Colin Finch

NO.	DATE	REVISION	BY
1	6/14/2024	PRELIMINARY PLAN	NEF
2	6/28/2024	50% PLAN	CJW
3	8/09/2024	90% PLAN	NEF
4	9/20/2024	FOR REVIEW	NEF
5	10/4/2024	FOR BID	CJW

CITY OF MARSHALL
CALHOUN COUNTY, MICHIGAN
**VALLEY VIEW 1 AND SIDEWALKS
IMPROVEMENT PROJECT**
FOREST ST AND ALLEN ST SIDEWALKS



Byron Center, MI (616) 277-2185	FILE NO. 1337
Kalamazoo, MI (269) 697-7120	CHECKED DGL
	Sheet No. C600

ITEM: 12.F

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Marcia Strange, Director of Community Development
DATE: December 16, 2024
SUBJECT: **100 PAGE STREET/ 500 INDUSTRIAL RD. EXISTING BROWNFIELD
PLAN TERMINATION - SET PUBLIC HEARING**

The existing Brownfield Plan (attached) was established in 2016 for the development of additional parking lots for Dark Horse Brewing Company. The project did not occur prior to the sale of the property and there were no costs incurred, nor reimbursed as part of the current plan. The current owners are requesting the termination of the existing Brownfield Plan, so a new plan can be established. A public hearing is required prior to termination and is recommended to be held at the January 21, 2025, City Council meeting.

BUDGET IMPACT:

None.

RECOMMENDATION:

Introduce Resolution #2025-01, A Resolution to Terminate the Brownfield Plan for Dark Horse Brewing Company Redevelopment and Set a Public Hearing for the January 21, 2025, City Council meeting at 7 PM.

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. 2025-01**

**A RESOLUTION TO TERMINATE THE BROWNFIELD PLAN FOR DARK HORSE
BREWING COMPANY REDEVELOPMENT**

Minutes of a regular meeting of the Council of the City of Marshall, held on January 21, 2025, at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, on March 21, 2016, the Marshall City Council approved a brownfield plan (the "Plan"), under which under the City of Marshall Brownfield Redevelopment Authority (the "BRA") authorized the capture of tax incremental revenues to fund eligible activities to support the redevelopment of the property located at 100 Page Avenue, 515 S Kalamazoo Avenue, 519 S Kalamazoo Avenue & 320 Pearl, Marshall, Calhoun County, Michigan 49068 (Parcel ID Numbers: 53-002-560-00, 53-002-552-01, 53-008-301-00, 53-001-340-00, 53-001-0345-00, 53-001-346-00 & 53-001-347-00); and

WHEREAS, under the terms of the Plan, the BRA was to reimburse the developer for Baseline Environmental Assessment (BEA) activities, Due Care and additional response and non-environmental activities to support the redevelopment of the property for an additional parking lot for Dark Horse Brewing Company.; and

WHEREAS, the redevelopment of the property and the purposes for which the plan was established was not undertaken within 2 years following the approval of the Plan, and all tax increment collected by the Plan to date has been utilized to pay any outstanding obligations; and

WHEREAS, the City Council hereby determined that it is in the best interest of the City to formally terminate the Plan pursuant to the procedure in Section 14(8) of the Act 381 of the Public Acts of 1996, as amended.

WHEREAS, at least 30 days prior to the adoption of this resolution, the City provided written notice of the proposed termination of the Plan to the Developer and informed them of the opportunity to be heard regarding the matter at the City Council meeting on January 21, 2025.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL hereby determined that it is in the best interest of the City to formally terminate the Plan pursuant to the procedure in Section 14(8) of the Act 381 of the Public Acts of 1996, as amended.

The City hereby formally terminates the Plan pursuant to Section 14(8) of the Act.

Resolution declared adopted this 21st day of January 2025.

Michelle Eubank, City Clerk

I, Michelle Eubank, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on January 21, 2025 and that the said meeting was conducted and that the minutes of the meeting were kept and will be or have been made available.

Michelle Eubank, City Clerk



**CITY OF MARSHALL BROWNFIELD REDEVELOPMENT AUTHORITY
BROWNFIELD PLAN
FOR
DARK HORSE BREWING COMPANY EXPANSION**

**Prepared with the assistance of:
ENVIROLOGIC TECHNOLOGIES, INC.
2960 Interstate Parkway
Kalamazoo, Michigan 49048
(269) 342-1100**

Approved by the Brownfield Redevelopment Authority on:

Adopted by the Marshall City Council on: _____

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EXHIBITS

FIGURE 1: *Location Map*

FIGURE 2: *Site Plan*

SCHEDULES/TABLES

TABLE 1: *Summary of Eligible Activities Costs*

TABLE 2: *Estimated Captured Taxable Values*

TABLE 3: *Estimate of Annual Captured Incremental Taxes for Each Affected Taxing Jurisdiction (Parking Lot Parcels)*

TABLE 3A: *Estimate of Annual Captured Incremental Taxes for Each Affected Taxing Jurisdiction (Dark Horse Commons Parcel)*

TABLE 3B: *Estimate of Annual Captured Incremental Taxes for Each Affected Taxing Jurisdiction (Three Dark Horse Brewery Co. parcels)*

TABLE 4: *Captured Taxable Value and Tax Increment Revenue by Year and Aggregate for each Taxing Jurisdiction*

TABLE 5: *Reimbursement Schedule*

ATTACHMENTS

Notice of Public Hearing

Notice to Taxing Jurisdictions

Resolutions Approving a Brownfield Plan

Affidavit of Functional Obsolescence

BROWNFIELD PLAN

DARK HORSE BREWING COMPANY EXPANSION CITY OF MARSHALL, MICHIGAN

GENERAL DEFINITIONS AS USED IN THIS PLAN

The General Definitions referenced in this Brownfield Plan have been obtained directly from the statute, 1996 PA 381 Sec. 2, as amended.

1. INTRODUCTION AND PURPOSE

Envirologic has prepared this Brownfield Plan on behalf of the City of Marshall Brownfield Redevelopment Authority for seven parcels of land being developed by Dark Horse Brewery (Exhibits, Figure 1). This Brownfield Plan has been prepared to support redevelopment efforts on the subject property. The redevelopment is being driven by the expansion of Dark Horse Brewing Co. at their existing compound which consists of several parcels of land and segregated buildings. Dark Horse Brewing intends to construct a new building (the “L”) to connect two existing buildings (a production building and a warehouse). The new building will house new production line(s) and increase capacity for additional production in the future. The new construction provides room for a new and larger refrigeration system that will support future growth and production. In addition to the building expansion, significant upgrades to the “Dark Horse Commons” building will enhance offerings to customers, improve the streetscape and the façade of the building.

Dark Horse Brewing Co. has also acquired three parcels of property to the west of their main compound and intends to create a larger customer parking lot. This will provide for safer parking, alleviate congestion on streets, and provide safer pedestrian walkways. In addition, the construction of the parking lot removes a blighted building adjacent to a residential neighborhood and improves environmentally contaminated land.

The titleholder of six of the seven parcels of land is Mor-Dall Enterprises, Inc. Mor-Dall Enterprises and/or Dark Horse Brewing Co. have conducted Baseline Environmental Assessment (BEA) Activities (Phase I and II Environmental Site Assessments [ESAs], BEA) and Due Care activities (preparation of Documentation of Due Care Compliance). To support construction on the environmentally impacted parcels, Additional Response Activities are

necessary, specifically related to the management of contaminated soil during construction. These “environmental” costs are eligible for reimbursement through the Brownfield Plan.

The project includes “non-environmental costs” for construction of public infrastructure such as sidewalks, bike paths, landscaping, and seating that benefit the public and enhance the project. These public infrastructure costs are also eligible for reimbursement through the Brownfield Plan. Eligible costs also include an asbestos survey, asbestos abatement costs, site and building demolition, and preparation of the site for new construction. Professional “soft costs” related to the management of these activities (e.g., environmental, engineering, architect, finance, etc.) are also eligible costs.

This Brownfield Plan identifies eligible environmental and non-environmental activities that are intended to be funded by the developer and reimbursed through the capture of local and school tax increment revenues. To capture the school tax increment for Additional Response Activities and non-environmental costs approval from either the MDEQ and/or the Michigan Economic Development Corporation/Michigan Strategic Fund (MEDC/MSF) is needed. To secure approval from either Department to capture the school tax increment, submission and approval of an Act 381 Work Plan detailing the eligible activities and overall project is necessary. The development of the Act 381 Work Plan and this Brownfield Plan are also eligible activities.

The purpose of this plan, to be implemented by the Authority, is to satisfy the requirements for a Brownfield Plan as specified in Act 381 of the Public Acts of the State of Michigan of 1996, as amended, MCL 125.2651 et. seq., which is known as the "Brownfield Redevelopment Financing Act." Terms used in this document are as defined in Act 381.

2. ELIGIBLE PROPERTY INFORMATION

The property subject to this plan currently consists of seven legal parcels of land. Three parcels to the west across Kalamazoo Avenue on which a parking lot will be constructed are eligible properties based on the presence of environmental contaminants remaining on site above residential cleanup criteria. These three parcels (53-002-560-00; 53-002-552-01; 53-008-301-00) meet the definition of a “facility” as defined by Part 201 of NREPA based upon the presence of contaminants in soil and groundwater at concentrations in excess of MDEQ Residential cleanup criteria.



The “Dark Horse Commons” parcel within the existing Dark Horse Brewing compound has been designated “functionally obsolete” by the local assessor and is thus eligible property. An Affidavit of the Assessor identifying the property as functionally obsolete is attached in Appendix D. Three adjacent parcels of land within the Dark Horse Brewing compound are eligible properties as they are contiguous and adjacent to this eligible property.

3. PROPOSED REDEVELOPMENT

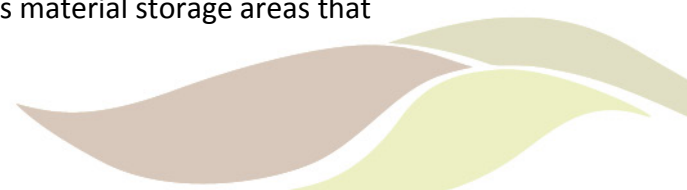
This Brownfield Plan has been prepared to support redevelopment efforts on the subject property. Dark Horse Brewing Co. is expanding operations. A new 15,000-square-foot building will be constructed to house a new production line and an expanded refrigeration system. The expansion connects a production building with a large 26,000-square-foot warehouse building. This expansion also provides capacity for future growth, improves productivity and process flow. The additional production line is expected to create 25 new jobs.

The “Dark Horse Commons” at 515 S. Kalamazoo Ave. is a functionally obsolete building that will be extensively remodeled to provide additional retail and food services. The interior will be extensively remodeled and the façade and streetscape improved.

A new parking lot will be constructed on the three parcels to the west of the compound. A blighted building will be demolished and the parking lot constructed. Landscaping berms, sidewalks, bike paths, and seating will be constructed to create safe parking and pedestrian spaces. These developments are intended to take place in 2016.

4. BROWNFIELD CONDITIONS

The three western parcels are a former industrial property known as the “Rowan and Kunzl property.” The three parcels were part of a larger industrial property that had been used for a variety of manufacturing uses since the late 1800s. Page Brothers Buggy Company operated on site from circa 1893 to at least 1918. Lambert Machine Company, manufacturer of coffee grinders, operated on the site in the early part of century (~1920s—1950s). Rowan and Kunzl, a manufacturer of electric water heaters then occupied the site until their operation ceased and the property fell under control of the City of Marshall in the early 1990s. These industrial operations had many industrial processes and hazardous material storage areas that



contributed to environmental contamination on the site. Lead, trichloroethylene, and tetrachloroethylene are present in groundwater above Residential cleanup criteria. Arsenic, selenium, and trichloroethylene are present in soil above Residential cleanup criteria.

The Emporium building located at 515 S. Kalamazoo Ave. was inspected by the local assessor (a certified Michigan Advanced Assessing Officer) and determined to be functionally obsolete. Specifically, the property has no heating and cooling system, no bathrooms, no fire suppression system, no emergency lights or signs, and does not comply with the Americans with Disabilities Act. Based on these observations the site has been deemed functionally obsolete as it cannot adequately perform the function for which it was intended. Parcels contiguous and adjacent to this parcel are also eligible.

5. BROWNFIELD PLAN ELEMENTS (as specified in Section 13(1) of Act 381)

A. Description of Costs to Be Paid for With Tax Increment Revenues

This Brownfield Plan was developed to reimburse existing and anticipated costs to be incurred by Dark Horse Brewing Co., Mor-Dall Enterprises, and the City of Marshall Brownfield Redevelopment Authority. Specific costs to be paid for with tax increment revenues are detailed in Table 1 and described below.

Eligible costs for reimbursement include BEA Activities (i.e., Phase I ESA, Phase II ESA, BEA). These costs are estimated at \$40,250.

Due Care includes preparation of a Documentation of Due Care Compliance, and Additional Response Activities include management of excess contaminated soil generated from the parking lot construction. These costs could include disposal and or covering berms of impacted soil with clean soil. Documentation of Due Care Compliance is estimated to be \$5,000. Soil management costs are based on an estimated volume of 2,700 cubic yards of soil that would be managed either through disposal or creation of berms which are covered with clean fill. At an estimated unit rate of approximately \$50 per cubic yard, the cost of soil management is estimated at \$135,000.

Eligible non-environmental costs include site and building demolition (\$148,000), and asbestos survey and asbestos and lead abatement (\$6,500). Public Infrastructure

improvements inclusive of, but not limited to, sidewalks (\$3,300), bike paths (\$32,000), seating (\$5,000), and landscaping (\$75,000) are estimated to cost \$115,300.

Total Site preparation costs are estimated to be approximately \$53,000. These include, but are not limited to staking (\$2,000), geotechnical engineering (\$4,500), temporary facilities (\$2,000), traffic control (\$2,500), erosion control (\$2,000), site control (\$3,000), excavation of unstable material and backfill (\$9,000), grading (\$3,000), relocation of existing utilities (\$8,000), compaction and sub-base preparation of soils (\$3,000), temporary sheeting and shoring (\$4,000) and other eligible site preparation activities as described in MEDC guidance. Professional “soft costs” related to the management of environmental and non-environmental activities (e.g., environmental, engineering, architect, finance, etc.) are also eligible costs. These are estimated at \$10,000 and for the purposes of this Brownfield Plan are included in the line item for Site Preparation as the majority of professional soft costs are related to that activity.

This Plan includes a 15% contingency in association with eligible activities. Total contingencies are estimated at about \$78,000.

The eligibility activities include administrative costs of the City of Marshall Brownfield Redevelopment Authority estimated at \$2,500 annually for the first two years of the Plan.

This Plan includes the capture of both school and non-school tax increment. BEA and Brownfield Plan preparation activities completed prior to approval of this Plan or the Act 381 Work Plan will be reimbursed with both school and non-school tax increment. Remaining costs will require approval of an Act 381 Work Plan in order to be eligible for reimbursement with school tax increment revenues. The estimated cost for developing the Brownfield Plan and Work Plan is \$18,000.

B. Summary of Eligible Activities

Eligible activities include BEA activities, including Phase I and II ESAs and BEAs for acquisition of western parcels of land needed for construction of the parking lot.

Because the western parking lots have been identified as environmentally impacted property, the due care obligations of Section 20107a of NREPA are applicable to actions on these

parcels. Specifically, the management of contaminated soil will require that the soil is either disposed off site or encapsulated on site in berms. Over 2,700 cubic yards of soil are estimated to be disturbed by construction and will require appropriate management. Development of written Documentation of Due Care Compliance will be needed to document the management of contaminated soil and other applicable due care obligations.

Construction of certain Public Infrastructure features may be included in the project. It is envisioned that a sidewalk connecting the parking lot to the Tap Room and Dark Horse Commons property will be constructed to provide a safe path for pedestrian traffic. A bike path may be constructed connecting the parking lot to the main Brewery properties. Improvements within the streetscape such as seating, landscaping, and other amenities may also be included.

To construct the parking lot, a blighted building must first be demolished. An asbestos survey was completed of the building and a small amount of asbestos needs to be managed during demolition. The asbestos survey and management of asbestos-containing materials are eligible costs. The demolition of the building including removal of foundations, backfill, compaction, and rough grading of the resulting demolition area are also eligible costs. To construct the new addition, an existing parking lot needs to be removed. The removal of this parking lot is an eligible Site Demolition cost.

As part of the construction of the new building and the parking lot, eligible site preparation activities will be conducted. These include staking, geotechnical engineering, temporary facilities and site/traffic control, erosion control, excavation of unstable soils or sub-surface material, fill related to the removal of unstable materials, compaction and subbase preparation in those areas where unstable materials were removed, grading, relocation of existing utilities, sheeting, shoring, and other eligible site preparation activities.

The development of this Brownfield Plan and an Act 381 Work Plan are also eligible activities.

Professional “soft costs” related to the management of environmental and non-environmental activities (e.g., environmental, engineering, architect, finance, etc.) are also eligible activities.



C. Estimate of Captured Taxable Value and Tax Increment Revenues

The project is expected to take place during 2016. This Plan anticipates that the increment will first be available for capture in 2017. For the purposes of this plan, the initial taxable value is the value of each eligible property in 2016. This plan has been developed and adopted before the 2016 taxable values are published. After consultation with the City of Marshall, the 2016 taxable values (Initial Taxable Value) for each parcel was computed by increasing the 2015 taxable value by 0.3%. In the case of parcel 53-002-560-00 (100 Page Ave.), a building was demolished in 2015 and the building value was subtracted from the taxable value. That is, the 2016 taxable value for this parcel is the 2015 taxable value of the land only with a 0.3% increase.

Refer to Table 2 for estimates of the future taxable value, captured taxable value (the incremental value) and estimated of the captured tax increment revenues.

The development of the parking lot will increase the taxable value of the three parcels of land. This plan conservatively estimates that the investment will result in a captured taxable value of \$53,000 (aggregate) associated with these three parcels. Annual tax increment revenues for these three parcels are estimated in Table 3.

Improvement to the Dark Horse Commons building is expected to result in an increase in taxable value resulting in a captured taxable value of \$125,000. Annual tax increment revenues for this parcel are estimated in Table 3A.

New construction of the addition will result in increases in taxable value on at least two parcels of land (53-001-346-00 and 53-001-347-00) and possibly a third parcel (53-001-345-00) which are included in this plan. In aggregate, the captured taxable value estimated from the new construction affecting these parcels is \$150,000. Annual tax increment revenues for these three parcels are estimated in Table 3B.

In addition to the tax increment created by the new investment, over the lifetime of this Brownfield Plan there may also be incremental increases in the taxable values of the real property related to market conditions and inflationary measures that affect the capturable taxable value and tax increment revenues. The plan does not attempt to estimate the



potential revenues from general economic conditions and instead shows a flat value during the term of this plan.

A summary of the estimated annual tax increment revenues for each taxing jurisdiction by year and in aggregate is presented as Table 4.

A summary of the estimated reimbursement schedule and amount of capture into the Local Site Remediation Revolving Fund (LSRRF) by year and in aggregate is presented as Table 5. The Plan is anticipated to require 30 years (the maximum term allowed by statute) to fully pay back eligible expenses. Once eligible expenses are reimbursed, the Authority may capture up to five full years of the tax increment and deposit them into a Local Site Remediation Revolving Fund.

D. Method of Financing and Description of Advances by the Municipality

Costs for eligible activities are financed by Dark Horse Brewing Co. and/or Mor-Dall Enterprises LLC.

No advances by the municipality have been made or are anticipated.

This Plan does not include interest payment.

A Development and Reimbursement agreement will be executed between the Authority and Developer as part of the requirement for approval of school tax capture.

E. Maximum Amount of Note or Bonded Indebtedness

There are no plans by the Authority to incur indebtedness to support development of this site.

F. Duration of Brownfield Plan

The Authority intends to begin capture of tax increment in 2017. This Plan will then remain in place until the eligible activities have been fully reimbursed and up to five full years of capture into the Local Site Remediation Revolving Fund (LSRRF) is complete or 30 years, whichever occurs sooner.



G. Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions

The estimated amount of tax increment revenues to be captured for this redevelopment from each taxing jurisdiction by year and in aggregate is presented as Table 4.

H. Legal Description, Property Map, Statement of Qualifying Characteristics and Personal Property

The property subject to this Brownfield Plan is located within the City of Marshall, Calhoun County, Michigan. A map showing the eligible property is provided in the attached Exhibits (Appendix A). The following seven individual parcels are included in this Brownfield Plan:

53-002-560-00 (100 Page Avenue)

MARSHALL CITY SEC 26 T2S-R6W BEG AT NE COR OF LOT 8 MARTIN & HATCH- S 230FT- ELY 256.75 FT PARL W/ INDUSTRIAL ROAD THENCE N 38 DEG 56' E 155.72 FT- NWLY ALG PAGE ST ROW 376.87 FT TO POB.

53-002-552-01 (No address)

MARSHALL CITY SEC 26 T2S-R6 A PARCEL OF LAND LOCATED IN THE SE 1/4 OF SEC 26, T2S, R6W, BEING A PROPERTY DESC AS: COM ON W LI KALAMAZOO AVE 132 FT N OF N LI INDUSTRIAL ROAD- WLY PAR INDUSTRIAL RD 297 FT TO PLACE OF BEG TH S 132 FT TO INDUSTRIAL RD TH WLY ALG INDUSTRIAL RD TO E LI LOT 1 MARTIN & HATCH N TO PT 17.8 FT N OF SE COR LOT 5 MARTIN & HATCH- ELY PAR TO INDUSTRIAL RD 256.75 FT TO A PT BEING A PT S38 DEG 49' 08"W, 154.16 FT OF THE S LINE OF CONRAIL RR TH S 84 DEG 46' 50" E, 60.10 FT TH S00 12' 31"W, 129.78 FT TO PL OF BEG. ALSO LOT 2 OF MARTIN & HATCH ADDITION 2007LD-008 COMBINATION OF 002-552-00 AND 002-538-00 2007LD-009 SEE PARCEL 002-538-01 & 002-552-01

53-008-301-00 (No address)

MARSHALL CITY HATCH'S ADD THAT PART OF LOT 1 LYING NLY OF INDUSTRIAL RD ALSO BEG NE COR LOT 1- S 46 FT-SELY ALG INDUSTRIAL RD 30 FT-. NELY ALG OLD RR SIDING 185 FT- SWLY 184.88 FT TO POB

53-001-340-00 (515 S. Kalamazoo Ave.)

MARSHALL CITY UPPER VILLAGE BEG NW COR LOT 346, E 188 FT, N 97.5 FT, W 188 FT, S 94.7 FT .41 AC

53-001-345-00 (No address)

MARSHALL CITY, UPPER VILLAGE BEG 188 FT E OF NW COR LOT 346 E ALG N LI SD LOT EXTED 7'- N 45.5 - E 66 - N 52 - W 73 - SLY 97.5.

53-001-346-00 (519 S. Kalamazoo Ave.)

MARSHALL CITY, UPPER VILLAGE LOTS 346 & 348.



53-001-347-00 (320 Pearl)

MARSHALL CITY, UPPER VILLAGE LOTS 347 & 349 & LOTS 354 THRU 359 INCL & THAT PART OF LOTS 343,345,352,353 & 391 & ABANDONED GRAND & EAGLE STS DESC AS: BEG SELY COR LOT 391-NELY 210 FT TO NELY LOT COR- NWLY 233 FT TO PT 190 FT N OF S LI LOT 359- NW 223 FT PAR & 10 FT SLY OF TRACK-SW 22 FT-NW 32 FT-NE 17.9 FT TO PT 8.5 FT S OF SD TRACK-SWLY 198 FT PAR TRK-S 63.9 FT-W 66 FT-S 45 FT TO N LI LOT 347-W 45.5 FT TO NW COR SD LOT-S 132 FT TO SW COR LOT 349-E 620 FT TO BEG.EXC RR EASEMENTS.

Three parcels (53-002-560-00; 53-002-552-01; 53-008-301-00) meet the definition of a “facility” as defined by Part 201 of NREPA based upon the presence of contaminants in soil and groundwater at concentrations in excess of MDEQ Residential cleanup criteria.

The “Dark Horse Commons” parcel (53-001-340-00) within the existing Dark Horse Brewing compound has been designated “functionally obsolete” by the local assessor and is thus eligible property. An Affidavit of the Assessor identifying the property as functionally obsolete is attached in Appendix D. Three adjacent parcels of land within the Dark Horse Brewing compound (53-001-345-00; 519 S. Kalamazoo Ave. and 320 Pearl St.) are eligible property as they are contiguous and adjacent to this eligible property.

This Brownfield Plan does not intend to capture tax increment revenues associated with personal property as the personal property tax is being phased out and is not relevant to this project.

I. Estimates of Residents and Displacement of Families

No residences exist on the property.

J. Plan for Relocation of Displaced Persons

Not Applicable.

K. Provisions for Relocation Costs

Not Applicable.

L. Strategy for Compliance with Michigan's Relocation Assistance Law

Not Applicable.



M. Description of Proposed Use of Local Site Remediation Revolving Fund

No use of the Local Site Remediation Revolving Fund (LSRRF) is anticipated at this time though such plans could be made in the future if it were to benefit the project. The City of Marshall Brownfield Redevelopment Authority intends to capture tax increment revenues for up to five full years after reimbursement of eligible activities. The Authority intends to use the LSRRF funds for the completion of eligible activities to support redevelopment at other brownfield sites in the future. Capture for the LSRRF is critical to the maintenance of a sustainable brownfield program for the Authority.

N. Other Material That the Authority or Governing Body Considers Pertinent

EXHIBITS/FIGURES

Figure 1: Location Map

Figure 2: Site Plan



SCHEDULES/TABLES

Table 1: Summary of Eligible Activities Costs

Table 2: Estimated Captured Taxable Values

**Table 3: Estimate of Annual Captured Incremental Taxes for Each
Affected Taxing Jurisdiction (Parking Lot Parcels)**

**Table 3A: Estimate of Annual Captured Incremental Taxes for Each
Affected Taxing Jurisdiction (Dark Horse Commons Parcel)**

**Table 3B: Estimate of Annual Captured Incremental Taxes for Each
Affected Taxing Jurisdiction (Three Dark Horse Brewery Co.
parcels)**

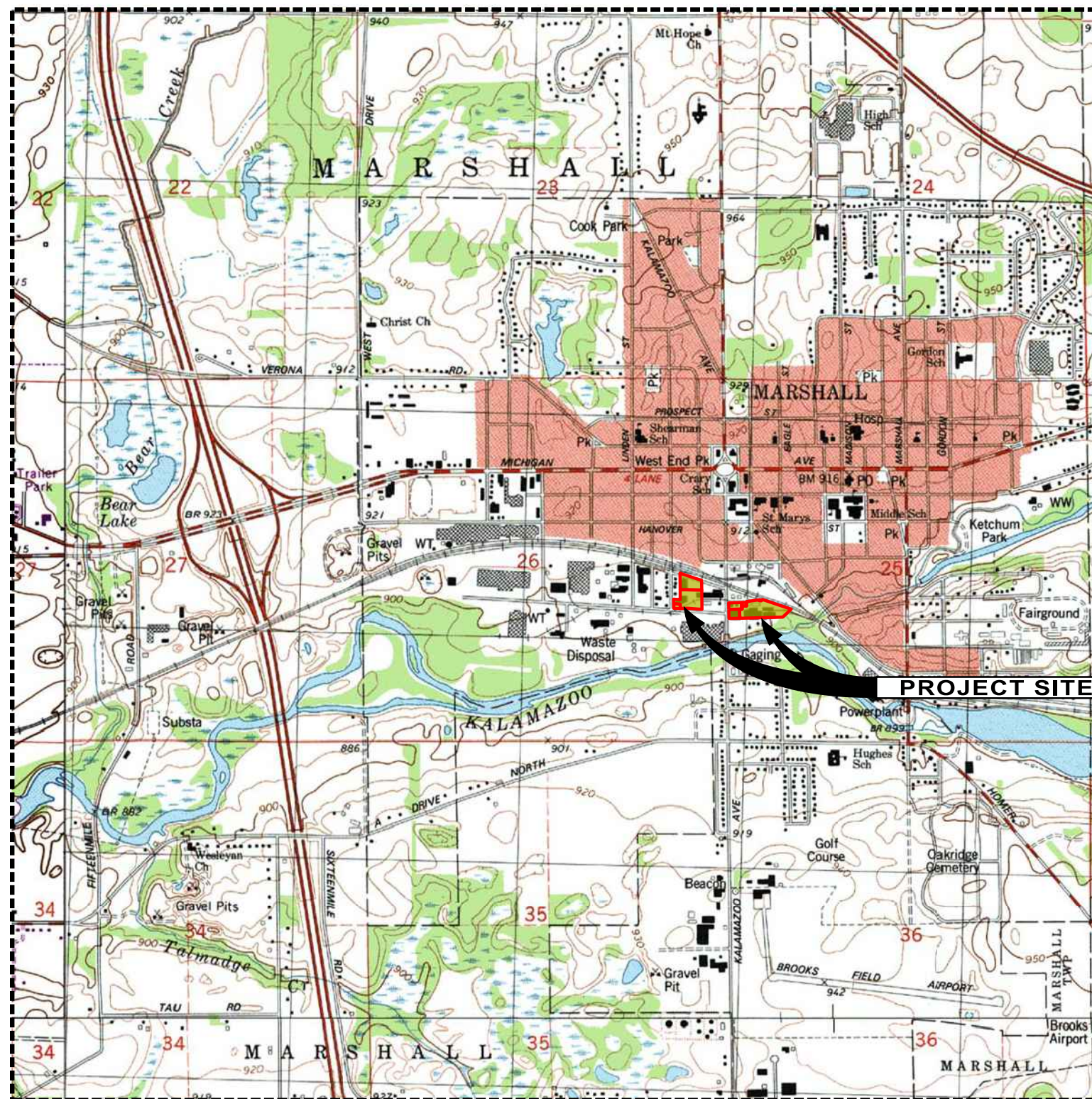
**Table 4: Captured Taxable Value and Tax Increment Revenue by
Year and Aggregate for each Taxing Jurisdiction**

Table 5: Reimbursement Schedule

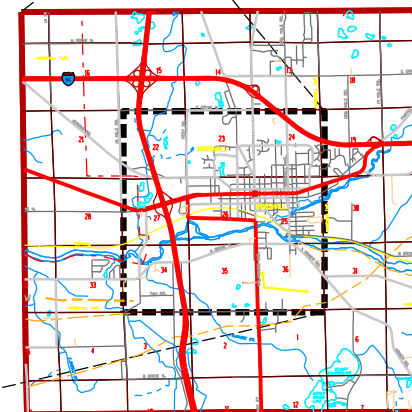


FIGURE 1: LOCATION MAP

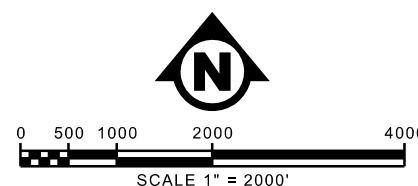




SOURCE: MARSHALL, MICHIGAN USGS 7.5 MINUTE TOPOGRAPHIC QUADRANGLE MAPS
MAPTECH® U.S. TERRAIN SERIES™ ©MAPTECH®, INC. 606-433-8500



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CALHOUN COUNTY
MARSHALL, MICHIGAN



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KALAMAZOO, MICHIGAN 49048
PH: (269) 342-1100 FAX: (269) 342-4945

**DARK HORSE
BREWING CO.**
MARSHALL, MI
LOCATION MAP

PROJECT NO.
150086

FIGURE No.

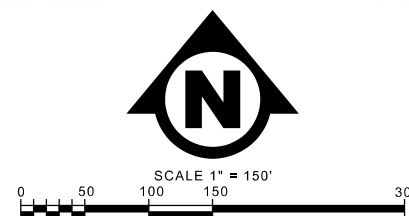
1

FIGURE 2: SITE PLAN





NOTE:
THIS IS NOT A PROPERTY BOUNDARY SURVEY, PROPERTY BOUNDARIES SHOWN ON THIS MAP
ARE BASED ON AVAILABLE FURNISHED INFORMATION AND ARE APPROXIMATE ONLY AND
SHOULD NOT BE USED TO ESTABLISH PROPERTY BOUNDARY LOCATION IN THE FIELD.



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**DARK HORSE
BREWING CO.**
MARSHALL, MI
SITE PLAN

PROJECT NO.
150086
FIGURE No.
2

TABLE 1: SUMMARY OF ELIGIBLE ACTIVITIES COSTS



Table 1

Summary of Eligible Costs

Dark Horse Brewery Expansion
Industrial Street
Marshall, MI

Eligible Activities		Estimated Cost
<u>BEA Activities</u>		\$ -
BEA Activities	school and local	\$ 40,250.00
<u>Due Care Activities</u>		\$ -
DDCC	school and local	\$ 5,000.00
<u>Additional Response Activities</u>		
Soil Management	school w/ Work Plan Approval from MDEQ	\$ 135,000.00
<u>MSF Non Environmental Activities</u>		
Public Infrastructure	Sidewalk, bike path, landscaping, seating	\$ 115,300.00
Lead and Asbestos Abatement		\$ 6,500.00
Building and Site Demolition		\$ 148,000.00
Site Preparation		\$ 53,000.00
TOTAL COSTS OF ELIGIBLE ACTIVITIES		\$ 503,050.00
Financing Costs		\$ -
Contingencies (15%)		\$ 75,457.50
Brownfield Plan and Act 381 Work Plan		\$ 18,000.00
Administrative Costs of the Authority (estimated)		\$ 5,000.00
TOTAL REIMBURSEMENTS		\$ 583,507.50
Captured and Disbursed to State Brownfield Redevelopment Fund		\$ 25,117.35
Additional Capture for LSRRF		\$ 18,785.45
Total		\$ 627,410.30

**TABLE 2: ESTIMATE OF ANNUAL CAPTURED INCREMENTAL TAXES
FOR PERSONAL AND REAL PROPERTY**

Table 2
Estimate of Total Captured Incremental Taxes
Dark Horse Brewery Expansion
Industrial Street
Marshall, MI

All parcels combined

Year	Annual Total Millage†	Initial Taxable Value	Tax Revenues from Initial Taxable Value	Estimated Future Taxable Value	Estimated Future Tax Revenues	Incremental Tax Revenues	Available for Capture
2017	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2018	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2019	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2020	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2021	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2022	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2023	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2024	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2025	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2026	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2027	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2028	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2029	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2030	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2031	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2032	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2033	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2034	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2035	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2036	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2037	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2038	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2039	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2040	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2041	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2042	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2043	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2044	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2045	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
2046	62.4479	\$ 299,392.00	\$ 18,696.40	\$ 634,290.00	\$ 39,610.08	\$ 20,913.68	\$ 20,913.68
TOTAL							\$ 627,410.30

† - Does not include debt millages

* - Total includes five year future capture to Local Site Remediation Revolving Fund and up to 25 years to State Brownfield Fund

TABLE 3: ESTIMATE OF ANNUAL CAPTURED INCREMENTAL TAXES FOR EACH AFFECTED TAXING JURISDICTION (PARKING LOT PARCELS)



Table 3

Estimate of Annual Effect on Taxing Jurisdictions

Dark Horse Brewery Expansion
Industrial Street
Marshall, MI

Parking Lot Parcels Combined 53-002-560-00 53-002-552-01 53-008-301-00

SUMMER TAXES ¹														
Taxing Jurisdiction		City General	City Leaf/Brush	City Rec	Dial-a-ride	Library Oper	SET	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	County General	Total
Millage		17.1629	0.4	0.9393	0.484	1.6711	6	3.13	1.8068	9	3.525	0.5	5.3779	49.997
Initial Taxable Value	\$ 44,002.00	\$ 755.20	\$ 17.60	\$ 41.33	\$ 21.30	\$ 73.53	\$ 264.01	\$ 137.73	\$ 79.50	\$ 396.02	\$ 155.11	\$ 22.00	\$ 236.64	\$ 2,199.97
Future Taxable Value	\$ 103,900.00	\$ 1,783.23	\$ 41.56	\$ 97.59	\$ 50.29	\$ 173.63	\$ 623.40	\$ 325.21	\$ 187.73	\$ 935.10	\$ 366.25	\$ 51.95	\$ 558.76	\$ 5,194.69
Captured Taxable Value	\$ 59,898.00	\$ 1,028.02	\$ 23.96	\$ 56.26	\$ 28.99	\$ 100.10	\$ 359.39	\$ 187.48	\$ 108.22	\$ 539.08		\$ 29.95	\$ 322.13	\$ 2,783.58

WINTER TAXES ²												
Taxing Jurisdiction		County Veterans	Medical Care	Senior Millage	Library Debt	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	MSL Ambulance	Total
Millage		0.1	0.2482	0.7452	0.32	3.0757	1.8068	9	3.525	0.5	0.5	19.8209
Initial Taxable Value	\$ 44,002.00	\$ 4.40	\$ 10.92	\$ 32.79	\$ 14.08	\$ 135.34	\$ 79.50	\$ 396.02	\$ 155.11	\$ 22.00	\$ 22.00	\$ 872.16
Future Taxable Value	\$ 103,900.00	\$ 10.39	\$ 25.79	\$ 77.43	\$ 33.25	\$ 319.57	\$ 187.73	\$ 935.10	\$ 366.25	\$ 51.95	\$ 51.95	\$ 2,059.39
Captured Taxable Value	\$ 59,898.00	\$ 5.99	\$ 14.87	\$ 44.64		\$ 184.23	\$ 108.22	\$ 539.08		\$ 29.95	\$ 29.95	\$ 956.92

1. Based on millages from 2015 taxes
2. Based on millages from 2015 taxes
3. Half of captured SET conveyed to State Brownfield Redevelopment Fund

Total Millage	69.8179
Total Annual Future Tax Liability	\$ 7,254.08
Total Capturable Local Millages	38.4479
Total Annual Capturable Local Tax Increment	\$ 2,302.95
Total Capturable School Millages	24.00000
Total Annual Capturable School Tax Increment	\$ 1,437.55
Total School and Local Tax Increment Revenue/Yr	\$ 3,740.50

TABLE 3A: ESTIMATE OF ANNUAL CAPTURED INCREMENTAL TAXES FOR EACH AFFECTED TAXING JURISDICTION (DARK HORSE COMMONS PARCEL)



Table 3A

Estimate of Annual Effect on Taxing Jurisdictions

Dark Horse Brewery Expansion
Industrial Street
Marshall, MI

Dark Horse Commons 53-001-340-00

SUMMER TAXES ¹														
Taxing Jurisdiction		City General	City Leaf/Brush	City Rec	Dial-a-ride	Library Oper	SET	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	County General	Total
Millage		17.1629	0.4	0.9393	0.484	1.6711	6	3.13	1.8068	9	3.525	0.5	5.3779	49.997
Initial Taxable Value	\$ 92,834.00	\$ 1,593.30	\$ 37.13	\$ 87.20	\$ 44.93	\$ 155.13	\$ 557.00	\$ 290.57	\$ 167.73	\$ 835.51	\$ 327.24	\$ 46.42	\$ 499.25	\$ 4,641.42
Future Taxable Value	\$ 217,834.00	\$ 3,738.66	\$ 87.13	\$ 204.61	\$ 105.43	\$ 364.02	\$ 1,307.00	\$ 681.82	\$ 393.58	\$ 1,960.51	\$ 767.86	\$ 108.92	\$ 1,171.49	\$ 10,891.05
Captured Taxable Value	\$ 125,000.00	\$ 2,145.36	\$ 50.00	\$ 117.41	\$ 60.50	\$ 208.89	\$ 750.00	\$ 391.25	\$ 225.85	\$ 1,125.00		\$ 62.50	\$ 672.24	\$ 5,809.00

WINTER TAXES ²												
Taxing Jurisdiction		County Veterans	Medical Care	Senior Millage	Library Debt	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	MSL Ambulance	Total
Millage		0.1	0.2482	0.7452	0.32	3.0757	1.8068	9	3.525	0.5	0.5	19.8209
Initial Taxable Value	\$ 92,834.00	\$ 9.28	\$ 23.04	\$ 69.18	\$ 29.71	\$ 285.53	\$ 167.73	\$ 835.51	\$ 327.24	\$ 46.42	\$ 46.42	\$ 1,840.05
Future Taxable Value	\$ 217,834.00	\$ 21.78	\$ 54.07	\$ 162.33	\$ 69.71	\$ 669.99	\$ 393.58	\$ 1,960.51	\$ 767.86	\$ 108.92	\$ 108.92	\$ 4,317.67
Captured Taxable Value	\$ 125,000.00	\$ 12.50	\$ 31.03	\$ 93.15		\$ 384.46	\$ 225.85	\$ 1,125.00		\$ 62.50	\$ 62.50	\$ 1,996.99

1. Based on millages from 2015 taxes
2. Based on millages from 2015 taxes
3. Half of captured SET conveyed to State Brownfield Redevelopment Fund

Total Millage	69.8179
Total Annual Future Tax Liability	\$ 15,208.71
Total Capturable Local Millages	38.4479
Total Annual Capturable Local Tax Increment	\$ 4,805.99
Total Capturable School Millages	24.00000
Total Annual Capturable School Tax Increment	\$ 3,000.00
Total School and Local Tax Increment Revenue/Yr	\$ 7,805.99

**TABLE 3B: ESTIMATE OF ANNUAL CAPTURED INCREMENTAL TAXES FOR EACH AFFECTED
TAXING JURISDICTION (THREE DARK HORSE BREWERY CO. PARCELS)**



Table 3B

Estimate of Annual Effect on Taxing Jurisdictions

Dark Horse Brewery Expansion
Industrial Street
Marshall, MI

Three parcels combined

53-001-347-00

53-001-345-00

53-001-346-00

SUMMER TAXES ¹														
Taxing Jurisdiction		City General	City Leaf/Brush	City Rec	Dial-a-ride	Library Oper	SET	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	County General	Total
Millage		17.1629	0.4	0.9393	0.484	1.6711	6	3.13	1.8068	9	3.525	0.5	5.3779	49.997
Initial Taxable Value	\$ 162,556.00	\$ 2,789.93	\$ 65.02	\$ 152.69	\$ 78.68	\$ 271.65	\$ 975.34	\$ 508.80	\$ 293.71	\$ 1,463.00	\$ 573.01	\$ 81.28	\$ 874.21	\$ 8,127.31
Future Taxable Value	\$ 312,556.00	\$ 5,364.37	\$ 125.02	\$ 293.58	\$ 151.28	\$ 522.31	\$ 1,875.34	\$ 978.30	\$ 564.73	\$ 2,813.00	\$ 1,101.76	\$ 156.28	\$ 1,680.89	\$ 15,626.86
Captured Taxable Value	\$ 150,000.00	\$ 2,574.44	\$ 60.00	\$ 140.90	\$ 72.60	\$ 250.67	\$ 900.00	\$ 469.50	\$ 271.02	\$ 1,350.00		\$ 75.00	\$ 806.69	\$ 6,970.80

WINTER TAXES ²												
Taxing Jurisdiction		County Veterans	Medical Care	Senior Millage	Library Debt	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	MSL Ambulance	Total
Millage		0.1	0.2482	0.7452	0.32	3.0757	1.8068	9	3.525	0.5	0.5	19.8209
Initial Taxable Value	\$ 162,556.00	\$ 16.26	\$ 40.35	\$ 121.14	\$ 52.02	\$ 499.97	\$ 293.71	\$ 1,463.00	\$ 573.01	\$ 81.28	\$ 81.28	\$ 3,222.01
Future Taxable Value	\$ 312,556.00	\$ 31.26	\$ 77.58	\$ 232.92	\$ 100.02	\$ 961.33	\$ 564.73	\$ 2,813.00	\$ 1,101.76	\$ 156.28	\$ 156.28	\$ 6,195.14
Captured Taxable Value	\$ 150,000.00	\$ 15.00	\$ 37.23	\$ 111.78		\$ 461.36	\$ 271.02	\$ 1,350.00		\$ 75.00	\$ 75.00	\$ 2,396.39

1. Based on millages from 2015 taxes
2. Based on millages from 2015 taxes
3. Half of captured SET conveyed to State Brownfield Redevelopment Fund

Total Millage	69.8179
Total Annual Future Tax Liability	\$ 21,822.00
Total Capturable Local Millages	38.4479
Total Annual Capturable Local Tax Increment	\$ 5,767.19
Total Capturable School Millages	24.00000
Total Annual Capturable School Tax Increment	\$ 3,600.00
Total School and Local Tax Increment Revenue/Yr	\$ 9,367.19

**TABLE 4: CAPTURED TAXABLE VALUE AND TAX INCREMENT REVENUE BY YEAR AND
AGGREGATE FOR EACH TAXING JURISDICTION**



Table 4

Captured Taxable Value and Tax Increment Revenue by Year and Aggregate for Each Taxing Jurisdiction

Dark Horse Brewery Expansion
Industrial Street
Marshall, MI

Year	Captured Taxable Value	City General	City Leaf/Brush	City Rec	Dial-a-ride	Library Oper	SET ¹	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	County General	County Veterans	Medical Care	Senior Millage	Library Debt	Calhoun ISD	KCC	School Oper	School Debt	School Sinking Fund	MSL Ambulance	Total
		17.1629	0.4	0.9393	0.484	1.6711	6	3.13	1.8068	9	3.525	0.5	5.3779	0.1	0.2482	0.7452	0.32	3.0757	1.8068	9	3.525	0.5	0.5	69.8179
2017	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2018	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2019	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2020	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2021	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2022	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2023	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2024	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2025	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2026	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2027	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2028	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2029	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2030	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2031	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2032	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2033	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2034	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2035	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2036	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2037	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2038	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2039	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2040	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2041	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2042	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2043	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2044	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2045	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
2046	\$ 334,898.00	5,747.82	133.96	314.57	162.09	559.65	2,009.39	1,048.23	605.09	3,014.08	-	167.45	1,801.05	33.49	83.12	249.57	-	1,030.05	605.09	3,014.08	-	167.45	167.45	20,913.68
TOTAL CAPTURED TAXES		\$ 172,434.63	\$ 4,018.78	\$ 9,437.09	\$ 4,862.72	\$ 16,789.44	\$ 60,281.64	\$ 31,446.92	\$ 18,152.81	\$ 90,422.46	\$ -	\$ 5,023.47	\$ 54,031.44	\$ 1,004.69	\$ 2,493.65	\$ 7,486.98	\$ -	\$ 30,901.37	\$ 18,152.81	\$ 90,422.46	\$ -	\$ 5,023.47	\$ 5,023.47	\$ 627,410.30

1. Half of SET conveyed to State Brownfield Redevelopment Fund

TABLE 5: REIMBURSEMENT SCHEDULE



Table 5

Reimbursement Schedule

Dark Horse Brewery Expansion
Industrial Street
Marshall, Michigan

Year	Incremental Taxes Captured	Funds Disbursed						
		Developer (School)	Developer (Local)	Developer (Aggregate)	Administrative Costs (Local)	LSRRF (School)	LSRRF (Local)	Brownfield Redevelopment Fund
2017	20,913.68	7,032.86	10,376.12	17,408.98	2,500.00			1,004.69
2018	20,913.68	7,032.86	10,376.12	34,817.97	2,500.00			1,004.69
2019	20,913.68	7,032.86	12,876.12	54,726.95				1,004.69
2020	20,913.68	7,032.86	12,876.12	74,635.93				1,004.69
2021	20,913.68	7,032.86	12,876.12	94,544.91				1,004.69
2022	20,913.68	7,032.86	12,876.12	114,453.90				1,004.69
2023	20,913.68	7,032.86	12,876.12	134,362.88				1,004.69
2024	20,913.68	7,032.86	12,876.12	154,271.86				1,004.69
2025	20,913.68	7,032.86	12,876.12	174,180.85				1,004.69
2026	20,913.68	7,032.86	12,876.12	194,089.83				1,004.69
2027	20,913.68	7,032.86	12,876.12	213,998.81				1,004.69
2028	20,913.68	7,032.86	12,876.12	233,907.79				1,004.69
2029	20,913.68	7,032.86	12,876.12	253,816.78				1,004.69
2030	20,913.68	7,032.86	12,876.12	273,725.76				1,004.69
2031	20,913.68	7,032.86	12,876.12	293,634.74				1,004.69
2032	20,913.68	7,032.86	12,876.12	313,543.73				1,004.69
2033	20,913.68	7,032.86	12,876.12	333,452.71				1,004.69
2034	20,913.68	7,032.86	12,876.12	353,361.69				1,004.69
2035	20,913.68	7,032.86	12,876.12	373,270.67				1,004.69
2036	20,913.68	7,032.86	12,876.12	393,179.66				1,004.69
2037	20,913.68	7,032.86	12,876.12	413,088.64				1,004.69
2038	20,913.68	7,032.86	12,876.12	432,997.62				1,004.69
2039	20,913.68	7,032.86	12,876.12	452,906.60				1,004.69
2040	20,913.68	7,032.86	12,876.12	472,815.59				1,004.69
2041	20,913.68	7,032.86	12,876.12	492,724.57				1,004.69
2042	20,913.68	8,037.55	12,876.12	513,638.25				
2043	20,913.68	8,037.55	12,876.12	534,551.92				
2044	20,913.68	8,037.55	12,876.12	555,465.60				
2045	20,913.68	8,037.55	12,876.12	576,379.28				
2046	20,913.68	1,064.11	1,064.11	578,507.50		6,973.44	11,812.01	
Totals	627,410.30	209,035.77	369,471.73	578,507.50	5,000.00	6,973.44	11,812.01	25,117.35

NOTICE OF PUBLIC HEARING



NOTICE OF PUBLIC HEARING

**THE BROWNFIELD REDEVELOPMENT AUTHORITY
OF THE CITY OF MARSHALL**

**REGARDING INCLUSION INTO THE CITY'S BROWNFIELD PLAN
OF
DARK HORSE BREWING COMPANY EXPANSION
MARSHALL, MICHIGAN**

TO ALL INTERESTED PERSONS IN THE CITY OF MARSHALL

PLEASE TAKE NOTICE that the City Council of the City of Marshall, Michigan, will hold a Public Hearing on Monday, the 21st day of March 2016, at approximately 7 p.m., Eastern Daylight Time in the Council Chambers within Town Hall, 323 West Michigan Avenue, Marshall, Michigan, to receive public comment on an amendment to the City's Brownfield Redevelopment Plan to include therein portions of the following property located in Marshall, Michigan. The following legal parcels are included in the Brownfield Plan as "eligible property":

Parcel ID#

53-002-560-00 (100 Page Avenue)

53-002-552-01 (No address)

53-008-301-00 (No address)

53-001-340-00 (515 S. Kalamazoo)

53-001-345-00 (No address)

53-001-346-00 (519 S. Kalamazoo)

53-001-347-00 (320 Pearl)

The property consists of seven parcels of land being developed by Dark Horse Brewing Company. Three of the parcels have historically has been used for industrial purposes and environmental contamination remains on site from those previous uses. One parcel has been demonstrated to be functionally obsolete. The redevelopment of these parcels and the contiguous and adjacent parcels will allow for business expansion of Dark Horse Brewing Company, control environmental contamination, restore productive use to a functionally obsolete building, and enhance public infrastructure.

The Brownfield Plan, which includes a site map and legal descriptions of the parcels, is available for public inspection at the City Clerk's office, located at Town Hall, 323 West Michigan Avenue, Marshall, Michigan 49068. All aspects of the plan are open for discussion at the public hearing.

THIS NOTICE is given by order of the City Council of the City of Marshall, Michigan.

Trisha Nelson

Trisha Nelson, Clerk
City of Marshall

Posting Date: February 18, 2016 *in*

NOTICE TO TAXING JURISDICTIONS





Notifications
mailed 2/18/16 - Jn
County
KCC
MAFFAA
MPS
CISO
Library
State

NOTICE TO ALL TAXING JURISDICTIONS

The City Council of the City of Marshall proposes to approve a Brownfield Plan for seven parcels of property located in the City of Marshall. The following legal parcels are "eligible property" and will be included in the Brownfield Plan:

Parcel ID#

53-002-560-00 (100 Page Avenue)
53-002-552-01 (No address)
53-008-301-00 (No address)
53-001-340-00 (515 S. Kalamazoo)
53-001-345-00 (No address)
53-001-346-00 (519 S. Kalamazoo)
53-001-347-00 (320 Pearl)

The property consists of seven parcels of land being developed by Dark Horse Brewing Company. Three of the parcels have historically been used for industrial purposes and environmental contamination remains on site from those previous uses. One parcel has been demonstrated to be functionally obsolete. The redevelopment of these parcels and the contiguous and adjacent parcels will allow for business expansion of Dark Horse Brewing Company, control environmental contamination, restore productive use to a functionally obsolete building, and enhance public infrastructure.

The City of Marshall has established a Brownfield Redevelopment Authority (the "Authority") in accordance with the Brownfield Redevelopment Act, Act No. 381 of the Michigan Public Acts of 1996, as amended (the "Act").

The Act was enacted to provide a means for local units of government to facilitate the revitalization of environmentally distressed, functionally obsolete and/or blighted properties. The Authority Board has prepared and adopted a Brownfield Plan related to the redevelopment of the above referenced parcels. This document serves to notify local taxing units of the intent to approve a Brownfield Plan for the noted property.

The Act permits the use of the tax increment financing in order to provide the Authority with the means of financing the redevelopment project included in the Brownfield Plan. Tax increment financing allows the Authority to capture tax revenues attributable to increases in the taxable value of real and personal property located on the "eligible property", which may include certain adjacent or contiguous parcels. Increases in taxable value may be attributable to various factors, including new construction, rehabilitation, remodeling, alterations, additions, and the installation of personal property on the eligible site.

The plan will be considered for adoption at the March 21, 2016 meeting of the Marshall City Council held at 7 pm in the Town Hall, 323 West Michigan

323 W. Michigan Ave.

Marshall, MI 49068

p 269.781.5183

f 269.781.3835

cityofmarshall.com

Avenue, Marshall, Michigan. You may view the plan on our website at: www.cityofmarshall.com. If you have any questions or comments concerning the Brownfield Redevelopment Authority or adoption of the Plan you may attend the meeting and express those concerns during the public comment period. You may also direct inquiries to Mr. Tom Tarkiewicz, City Manager, at (269) 781-5183 or ttarkiewicz@cityofmarshall.com.

Respectfully,



Trisha Nelson
City Clerk

Dated: February 18, 2016

Trisha Nelson

From: Trisha Nelson
Sent: Thursday, February 18, 2016 8:56 AM
To: 'WESTMORELANDB@michigan.gov'; 'pungl5@michigan.org'
Subject: Brownfield Redevelopment Plan
Attachments: BROWNFIELD PLAN Dark Horse.pdf

NOTICE TO ALL TAXING JURISDICTIONS

The City Council of the City of Marshall proposes to approve a Brownfield Plan for seven parcels of property located in the City of Marshall. The following legal parcels are "eligible property" and will be included in the Brownfield Plan:

Parcel ID#

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53-002-552-01 (No address)
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53-001-345-00 (No address)
53-001-346-00 (519 S. Kalamazoo)
53-001-347-00 (320 Pearl)

The property consists of seven parcels of land being developed by Dark Horse Brewing Company. Three of the parcels have historically has been used for industrial purposes and environmental contamination remains on site from those previous uses. One parcel has been demonstrated to be functionally obsolete. The redevelopment of these parcels and the contiguous and adjacent parcels will allow for business expansion of Dark Horse Brewing Company, control environmental contamination, restore productive use to a functionally obsolete building, and enhance public infrastructure.

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The plan will be considered for adoption at the March 21, 2016 meeting of the Marshall City Council held at 7 pm in the Town Hall, 323 West Michigan Avenue, Marshall, Michigan. The plan is attached for your review. If you have any questions or comments concerning the Brownfield Redevelopment Authority or adoption of the Plan you may attend the meeting and express those concerns during the public comment period. You may also direct inquiries to Mr. Tom Tarkiewicz, City Manager, at (269) 781-5183 or ttarkiewicz@cityofmarshall.com.

Respectfully,

A handwritten signature in cursive script that reads "Trisha Nelson".

Trisha Nelson
City Clerk

Dated: February 18, 2016

RESOLUTION APPROVING A BROWNFIELD PLAN



**CITY OF MARSHALL, MICHIGAN
RESOLUTION #2016-05**

**RESOLUTION APPROVING A BROWNFIELD PLAN
BY THE CITY OF MARSHALL
PURSUANT TO AND IN ACCORDANCE WITH
THE PROVISIONS OF ACT 381 OF THE PUBLIC ACTS
OF THE STATE OF MICHIGAN OF 1996, AS AMENDED**

At a regular meeting of the City Council of the City of Marshall, Michigan, held in the Council Chambers, Town Hall located at 323 W. Michigan Avenue, Marshall, Michigan, on the 21st day of March, 2016 at 7 p.m.

PRESENT: Gerten, McNeil, Metzger, Miller, Mayor Reed, Schurig, and Williams.

ABSENT: None.

MOTION BY: Council Member Williams.

SUPPORTED BY: Council Member Metzger.

WHEREAS, the City of Marshall City Council, pursuant to and in accordance with the provisions of the Brownfield Redevelopment Financing Act, being Act 381 of the Public Acts of the State of Michigan of 1996, as amended (the "Act"), have formally resolved to participate in the Brownfield Redevelopment Authority (BRA) of the City of Marshall (the "Authority") and have designated that all related activities shall proceed through the BRA; and

WHEREAS, the Authority, pursuant to and in accordance with Section 13 of the Act, has reviewed, adopted and recommended for approval by the City Council, the Brownfield plan (the "Plan") attached hereto, to be carried out within the City of Marshall relating to the redevelopment project on seven parcels of land located in the City of Marshall, Michigan, (the "Site"), as more particularly described and shown in Figure 1 and Attachment "A" contained within the attached Plan; and

WHEREAS, the City Council of the City of Marshall has reviewed the Plan, and has been provided a reasonable opportunity to express their views and recommendations regarding the Plan and in accordance with Sections 13(13) of the Act; and

WHEREAS, the City Council of the City of Marshall has noticed and held a public hearing in accordance with Section 13(10,11,12 and 13) of the Act, and

WHEREAS, the City Council of the City of Marshall has made the following determinations and findings:

- A. The Plan constitutes a public purpose under the Act;

- B. The Plan meets all of the requirements for a Brownfield plan set forth in Section 13 of the Act;
- C. The proposed method of financing the costs of the eligible activities, as described in the Plan, was feasible and the Authority has the ability to arrange the financing;
- D. The costs of the eligible activities proposed in the Plan are reasonable and necessary to carry out the purposes of the Act; and

WHEREAS, as a result of its review of the Plan, the City Council of the City of Marshall concurs with approval of the Plan.

NOW, THEREFORE, BE IT RESOLVED THAT:

- 1. **Plan Approved.** Pursuant to the authority vested in the City Council of the City of Marshall, by the Act, the Plan is hereby approved in the form attached to this Resolution.
- 2. **Severability.** Should any section, clause or phrase of this Resolution be declared by the courts to be invalid, the same shall not affect the validity of this Resolution as a whole nor any part thereof other than the part so declared to be invalid.
- 3. **Repeals.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

AYES: Gerten, McNeil, Metzger, Miller, Mayor Reed, Schurig, and Williams.

NAYES: None.

ABSTAINED: None.

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
COUNTY OF CALHOUN) ss:

I, the undersigned, the fully qualified Clerk of the City of Marshall, State of Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Marshall at a regular meeting held on the 21st day of March, 2016, the original of which resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature this 21st day of March, 2016.



Trisha Nelson, City of Marshall City Clerk

AFFIDAVIT OF FUNCTIONAL OBSOLESCENCE

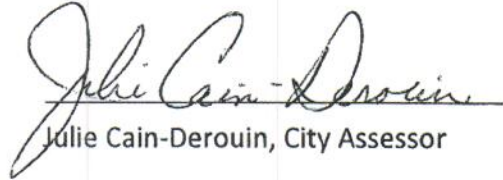


REVISED
1-8-15 JC

AFFIDAVIT OF CITY OF MARSHALL ASSESSOR

I, Julie Cain-Derouin, being duly sworn, states that if called upon will testify to the following facts:

1. I am employed by the City of Marshall in the Assessing Department as the City Assessor, and have held that position for approximately 8 months.
2. I am a certified Michigan Advanced Assessing Officer. 515 JC
3. I am familiar with the property located at ~~519~~ S Kalamazoo Ave, in the City of Marshall.
4. This affidavit is given in accordance with MCL 125.2663(1) (h) and is made to confirm this property qualifies as 'Functionally Obsolete Property' as that term is defined under MCL 125.2652 (s). The following facts, without limitation, form the basis for my opinion:
 - a. The property is unable to be used to adequately perform the function for which it was intended due to a substantial loss in value resulting from factors such as overcapacity, changes in technology, deficiencies or super adequacies in design, or other similar factors that affect the property itself or the property's relationship with other surrounding property.
 - b. Specifically, the property has no heating/cooling system, no bathrooms, no sprinklers, no emergency lights or signs, and does not comply with the Americans with Disabilities Act.


Julie Cain-Derouin, City Assessor

Subscribed and sworn to before me by Julie Cain-Derouin on May 17, 2015.



Trisha Nelson, Notary Public
Calhoun County, State of Michigan
Commission Expires: 10/6/2020

Prepared by:

Julie Cain-Derouin (R-8509)
Marshall City Assessor
323 W Michigan Ave
Marshall, MI 49068
269.558.0341

TRISHA NELSON
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF CALHOUN
My Commission Expires 10/6/2020
Acting in the County of Calhoun

ITEM: 12.G

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
Marcia Strange, Director of Community Development
DATE: December 16, 2024
SUBJECT: **100 PAGE STREET/ 500 INDUSTRIAL - BROWNFIELD
ESTABLISHMENT - SET PUBLIC HEARING**

The current owners of the property at 100 Page Street/500 Industrial Road (Building Better Spaces Redevelopment, Building Better Spaces, LLC) are seeking the establishment of a new Brownfield Plan for the site. The plan was reviewed by the Brownfield Redevelopment Authority (BRA/DDA/LDFA) at their November 21, 2024, meeting. The BRA recommended that the existing plan be terminated, and a new plan established.

The proposed redevelopment activities include the construction of four multi-unit storage buildings within the northern portion of the site, with the buildings ranging in size from 6,300 to 8,400 sq ft. The total investment is estimated at \$1,270,000. If all approvals are received, construction is expected to commence in 2025 and be completed by 2026.

As an eligible Brownfield property, the total cost of eligible activities anticipated to be reimbursed to the developer, with contingencies, is estimated at \$588,459. This includes EGLE eligible activities - Phase I/II Environmental Assessment and Baseline EA (\$15,000), Due Care Activities (\$180,000), Contingency (\$27,000) and Work Plans (\$10,000) and MEDC eligible activities – Public Infrastructure (\$127,356), Site Preparation Activities (\$200,000) Contingency (\$19,103) and Work Plans (\$10,000).

The current base taxable value is \$23,400 and the future taxable value is estimated at \$500,000 generating an incremental TV difference of \$476,600 to be used for eligible cost reimbursement in year one. The future incremental TV schedule is outlined in Table 2 of the plan and demonstrated over a 30-year term. Table 3 of the plan outlines the recommended reimbursement schedule for eligible expenses of 24 years with a projected ending term in 2045 to the developer and 2049 to the BRA. The additional capture of funds from 2045 to 2049 would be used for other potential Brownfield projects in the City.

A public hearing is required to be held prior to approval, and we recommend that it be scheduled for the January 21, 2025, City Council meeting at 7 PM. In addition, a development agreement will need to be authorized and approved by City Council as part of the process. A draft agreement is included as part of the report and will be finalized prior to adoption consideration on January 21, 2025.

BUDGET IMPACT:

The current taxable value of the property is \$23,400 and upon build out of the proposed project,

this would increase to ~\$500,000. The baseline TV would continue to be paid to the various taxing units, and the incremental TV would be used for eligible expenses repayment to the developer for a term of 24 years. Following the capture in 2049, the various taxing entities would receive tax revenue based on the increased value post redevelopment.

RECOMMENDATION:

Introduce Resolution #2025-02, A Resolution Supporting the Adoption of a Brownfield Plan of Building Better Spaces, LLC Redevelopment and set a Public Hearing for the January 21, 2025, City Council meeting at 7 PM.

Act 381 Brownfield Plan

Building Better Spaces Redevelopment

Building Better Spaces, LLC

**100 Page Street and 500 Industrial Road, Marshall, Calhoun
County, Michigan 49068**

Prepared For:

**City of Marshall Brownfield Redevelopment Authority
Marshall, Michigan**

November 15, 2024

Project No. 241159

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List of Abbreviations/Acronyms

Act 381	Brownfield Redevelopment Financing Act, 1996 PA 381, as amended
Authority	City of Marshall Brownfield Redevelopment Authority
BEA	Baseline Environmental Assessment
Developer	Building Better Spaces, LLC
ESA	Environmental Site Assessment
LBRF	Local Brownfield Revolving Fund
NREPA	Natural Resources and Environmental Protect Act
PA	Public Act
Property	100 Page Street and 500 Industrial Road, Marshall, Michigan 49068
QLGU	Qualified Local Governmental Unit

1.0 Introduction

The City of Marshall Brownfield Redevelopment Authority (the “Authority”) was established by the City of Marshall pursuant to the Brownfield Redevelopment Financing Act, Michigan Public Act (PA) 381 of 1996, as amended (“Act 381”). The primary purpose of Act 381 is to encourage the redevelopment of eligible property by providing economic development incentives through tax increment financing for certain eligible properties.

This Brownfield Plan (Plan) permits the use of tax increment financing to reimburse Building Better Spaces, LLC (Developer) for the cost of eligible activities required to redevelop the vacant light industrial property located at 100 Page Street and 500 Industrial Road, Marshall, Calhoun County, Michigan 49068 (Eligible Property, Site, or Property) – see Site Location Map (Figure 1). Copies of Plan resolutions are provided in Attachment A.

1.1 Proposed Redevelopment and Future Use for Each Eligible Property

The Developer is proposing to redevelop two parcels vacant land located at 100 Page Street and 500 Industrial Road, Marshall, Michigan 49068 (the “Property”). Proposed redevelopment activities include the construction of four multi-unit storage buildings within the northern portion of the Site, with the buildings ranging in size from 6,300 to 8,400 sq ft. The total amount of project investment is estimated to be \$1,270,000. As this will be an automated storage facility, no full time equivalent (FTE) jobs will be created; however, numerous local construction jobs will be created to construct the Development. Construction is expected to commence in 2025 and be completed by 2026. The proposed site plan is included in Figure 3 and redevelopment rendering are included in Figure 4.

This project serves a public purpose in the City of Marshall, a Qualified Local Governmental Unit (QLGU), expanding the tax base and investing significant capital into the community. The Development aims to bring a currently vacant contaminated property back to functional use and address the environmental conditions that exist at the Property.

1.2 Eligible Property Information

Parcel ID: 53-002-552-01
500 Industrial Road, Marshall, Michigan 49068
Approximately 2.17 acres

Parcel ID: 53-002-560-00
100 Page Street, Marshall, Michigan 49068
Approximately 1.29 acres

The property is located in the City of Marshall, a QLGU pursuant to Act 381.

The Property is situated in a transitional industrial-zoned neighborhood, including adjoining commercial and residential uses. Historically, the northern portion of the Property was developed before 1883 with a portion of the Page Brothers Buggy Company. In 1931, a portion of the Lambert Machine Company facility was developed on the Property. In 1954, a portion of the Ronan & Kunzl Electric Water Heater Manufacturer was developed on the Property. A railroad was developed on the southern parcel at this time. Several other operators of the Property existed through its history, including Schuler’s Commissary, Inc., Restaurant Commissary, Quality Restaurant Supplies, Page Street Butcher Shop, Marshall Meat Company, Johnson Refrigeration Warehouse, and Damon Brothers Asphalt. Since 2000, the Property has been unoccupied. The last structure on the Property was demolished in 2012, and in May 2023, the Property was purchased by Building Better Spaces, LLC.

Past investigations conducted at the Property have identified widespread contamination across the Property as a result of historical land-uses. Contaminants identified above EGLE Part 201 generic residential cleanup criteria

(GRCC) include arsenic, selenium, and mercury in the soil and lead, tetrachloroethylene (PCE), and trichloroethylene (TCE) in the groundwater. Based on the presence of contaminants on the Property at concentrations exceeding EGLE Part 201 GRCC, the Property is a *facility*, as defined in Section 20101(1)(o) of Part 201 of the Natural Resources and Environmental Protection Act (NREPA), 1994 PA 451, as amended.

The Developer is not a liable party as they did not cause the contamination and Baseline Environmental Assessments (BEAs) were completed, in accordance with Part 201 of the NREPA, 1995 PA 451, as amended, by the Developer during the acquisition.

Maps depicting the location and layout of the Property are attached as Figures 1 and 2. Historic environmental data tables and associated sample location maps are provided in Appendix 5.

2.0 Information Required by Section 13(2) of the Statute

2.1 Description of Costs to be Paid for with Tax Increment Revenues

This Brownfield Plan has been developed to reimburse existing and anticipated costs to be incurred by the Developer. Tax increment revenues will be captured for reimbursement from local and state school tax increment revenues (TIR).

The total cost of eligible activities anticipated to be reimbursed to the Developer, inclusive of contingencies, is anticipated to be \$588,459. Authority administrative costs are anticipated to be up to \$57,481. While all activities are eligible, as defined in Act 381, the estimated eligible activities and costs under this plan are summarized in Table 1.

2.1.1 EGLE Pre-Approved Activities

EGLE pre-approved activities include the preparation of environmental due diligence documents including a Phase I Environmental Site Assessment (ESA)/ Phase II ESA (\$5,000) and a BEA (\$10,000). The activities are pre-approved for use of local and state school tax increment revenues (TIR) without Work Plan approval.

2.1.2 Due Care Activities

Due care activities will include design/implementation of a vapor intrusion mitigation system to prevent unacceptable exposures to potential indoor air inhalation concerns for the new buildings (\$80,000) and engineered barriers (\$100,000) to prevent unacceptable exposure concerns to the general public related to known contaminants. Due care costs will include environmental consultant oversight and management. The total cost of the Due Care Activities is estimated at \$180,000. It is anticipated that these costs will be reimbursed with local and state school TIR.

2.1.3 Site Preparation Activities

Site preparation costs that are anticipated on the eligible property include grading, cut and fill activities (\$200,000). Soft costs anticipated on the Property are included in these estimates. The total costs for site preparation activities are anticipated to be \$200,000. It is anticipated that these costs will be reimbursed with local and state school TIR.

2.1.4 Public Infrastructure Improvements

Public infrastructure costs that are anticipated on the eligible property include urban stormwater management systems (\$110,000). Soft costs anticipated on the Property are expected to be \$17,356. The total costs for public infrastructure improvements are anticipated to be \$127,356. It is anticipated that these costs will be reimbursed with local and state school TIR.

2.1.5 Brownfield Plan/Work Plan Preparation

Preparation of the Brownfield Plan/Act 381 Work Plan is estimated to cost \$10,000.

2.1.6 Brownfield Plan/Work Plan Implementation

Implementation of the Brownfield Plan/Act 381 Work Plan is estimated to cost \$10,000.

2.1.7 Interest

Interest is not being reimbursed as part of the Brownfield Plan.

2.1.8 Contingency

A 15% contingency on future costs is included to cover unexpected cost overruns encountered during construction. The total contingency cost is anticipated at \$102,600.

2.1.9 Authority Administration Cost

Eligible costs incurred by the Authority are included in this plan as an eligible expense at 10% of annual local tax increment capture per year. These expenses will be reimbursed with local tax increment revenues only and are estimated to total as much as \$46,103.

2.2 Summary of Eligible Activities

Environmental Activities

Eligible environmental activities as defined by Act 381 related to this Project include pre-approved assessment activities, vapor intrusion mitigation system, engineered barriers and preparation/implementation of a Brownfield Plan/Act 381 Work plan. These costs will be reimbursed with local and state tax increment revenues.

Non-Environmental Activities

As the City of Marshall is a QLGU, additional non-environmental costs defined in Section 2(o)(ii) of Act 381 can be reimbursed through a Brownfield Plan. While all eligible non-environmental activities as defined by Act 381 are eligible, this plan is estimated to provide reimbursement of eligible public infrastructure improvements, site preparation and preparation/implementation of a Brownfield Plan/Act 381 Work Plan. These costs will be reimbursed with local and state tax increment revenues.

Authority Expenses

Eligible administrative costs incurred by the Authority are included as a flat fee of 10% of local tax capture. Administration expenses will be reimbursed with local tax increment revenues only.

Contingencies

A 15% contingency on future costs is included to cover unexpected cost overruns encountered during construction. The plan does not include a contingency on the preparation/implementation of the Brownfield Plan and pre-approved activities.

2.3 Estimate of Captured Taxable Value and Tax Increment Revenues

The initial taxable value will be the 2024 combined taxable value, \$23,400. An estimate of the captured taxable value for this redevelopment by year is depicted in Table 2. This Plan captures all available tax increment revenues, including real and personal property tax increment revenues.

The project is intended to start construction in 2025 and be completed in 2026. Tax increment revenue collection will start within five years of the adoption of this plan and is anticipated to begin as early as 2026.

Future taxable value estimates have been derived using the redevelopment information provided by the Developer and reviewing market comparables and a conversation with the City of Marshall assessor. After the completion of the project, the projected taxable value is estimated at \$500,000. This Plan assumes a 2% annual increase in the taxable value of the eligible property. Reimbursements will be made on the actual tax increment that is realized. The estimated captured taxable value for this redevelopment by year and in aggregate for each taxing jurisdiction is depicted in tabular form (Table 2). Once eligible expenses are reimbursed, the Authority may capture up to five full years of the tax increment and deposit the revenues into an LBRF or an amount not to exceed the total cost of eligible activities. The plan also includes a flat fee of 10% of the local tax increment for administrative and operating expenses of the Authority. A summary of the estimated reimbursement schedule is presented in Table 3.

2.4 Method of Financing and Description of Advances Made by the Municipality

The eligible activities contemplated under this plan will be financed by the Developer, as outlined in this plan and the accompanying development and reimbursement agreement (Appendix 2). No advances from the City are anticipated at this time.

2.5 Maximum Amount of Note or Bonded Indebtedness

At this time, there are no plans by the Authority to incur indebtedness to support the development of this site, but such plans could be made in the future to assist in the development if the Authority so chooses.

2.6 Duration of Brownfield Plan

The Authority intends to begin the capture of tax increment as early as 2026. This plan will then remain in place for 24 years, or until the Developer eligible activities have been fully reimbursed and up to five full years of capture into the LBRF (not to exceed the cost of eligible activities or 30 years), whichever occurs sooner. An analysis showing the reimbursement schedule is attached in Table 3. Of the 24 total years, it is estimated that the Developer will be fully reimbursed in 20 years.

2.7 Estimated Impact of Tax Increment Financing on Revenues of Taxing Jurisdictions

An estimate of the impact of tax increment financing on the revenues of all taxing jurisdictions is illustrated in detail in Table 2.

2.8 Legal Description, Property Map, Statement of Qualifying Characteristics, and Personal Property

A map showing eligible property dimensions is attached in Figure 2.

The legal descriptions for the parcels are as follows:

100 Page Street

Parcel ID No.: 53-002-560-00

MARSHALL CITY SEC 26 T2S-R6W BEG AT NE COR OF LOT 8 MARTIN & HATCH- S 230FT- ELY 256.75 FT PARL W/ INDUSTRIAL ROAD; TH N 38 DEG 56' E 155.72 FT- NWLY ALG PAGE ST ROW 376.87 FT TO POB. ...OR.....COM AT A PT ON W LN KALAMAZOO AVE 16.5 FT S OF THE S LN OF THE MICHIGAN CENTRAL RR MAIN LN ROW; TH NWLY ALG SLY LN OF RR ROW AND 16.5 FT DISTANT THEREFROM 325.1 FT TO A PT WHICH IS THE POB OF THIS DESCRIPTION;TH NWLY, ALG THE SLY LN OF THE RR ROW AND 16.5 FT DISTANT THEREFROM, 325.1 FT; TH S PAR WITH W LN OF KAZOO AVE, ALG THE BOUNDARY LN OF MARTIN AND HATCH ADDITION, ABOUT 230 FT TO AN IRON STAKE LOCATED ABOUT 6 FT N OF THE N

RAIL OF THE RR SIDETRACK IF PROLONGED; TH ELY, PAR WITH THE ABOVE MENTIONED SIDETRACK AND AT A DISTANCE OF 6 FT N OF THE N RAIL THEREOF, 306.65 FT TO AN IRON STAKE; TH N PAR WITH THE W LN OF KAZOO AVE 142 FT TO POB.SD PARCEL OF LAND BEING BOUNDED ON THE N BY AN ALLEY WAY, 1 ROD IN WIDTH, ADJOINING THE RR MAIN LINE ROW; ON THE W BY E LN OF THE MARTIN ADN HATCH ADDITION; AND ON THE S BY THE RR SIDETRACK ROW, AND ADJACENT ON THE N BY THE PROPERTY OF THE LAMBER MACHINE COMPNAY; AND ON THE E BY THE BALANCE OF THE L.H. VAUGH AND BLAIR VAUGHN PROPERTY.EXCEPT A PARCEL DESCRIBED IN L722/P515 AS FOLLOWS:BEG AT A PT WHICH LIES DUE S 493.40 FT, DUE W 49.5 FT AND N 85 DEG 09' W, 306.65 FT FROM THE EAST 1/4 POSTOF SEC 26; TH N 85 DEG 09' W 50.35 FT; TH N 38 EG 56' E, 80.22 FT; TH S 00 DEG 13' E. 66.68 FT TO POB.ALSO, BEG AT A PT ON SLY LN OF PAGE ST, WHICH LIES DUE S 437.9 FT, DUE W 49.5 FT AND N 69 DEG 40 MIN E, 275.2 FT FROM E 1/4 POST OF SEC 26, T2S/R6W; TH S 38 DEG 56' W, 75.08 FT; TH N 00 DEG 13 MIN E, 75.5 FT; TH S 69 DEG 40' E, 50.0 FT TO POB.

500 Industrial Road

Parcel ID No.: 53-002-552-01

MARSHALL CITY SEC 26 T2S-R6 A PARCEL OF LAND LOCATED IN THE SE 1/4 OF SEC 26, T2S, R6W, BEING A PROPERTY DESC AS: COM ON W LI KALAMAZOO AVE 132 FT N OF N LI INDUSTRIAL ROAD-WLY PAR INDUSTRIAL RD 297 FT TO PLACE OF BEG TH S 132 FT TO INDUSTRIAL RD TH WLY ALG INDUSTRIAL RD TO E LI LOT 1 MARTIN & HATCH N TO PT 17.8 FT N OF SE COR LOT 5 MARTIN & HATCH- ELY PAR TO INDUSTRIAL RD 256.75 FT TO A PT (BEING A PT S38 DEG 49' 08"W, 154.16 FT OF THE S LINE OF CONRAIL RR) TH S 84 DEG 46' 50" E, 60.10 FT TH S00 12' 31"W, 129.78 FT TO PL OF BEG. ALSO LOT 2 OF MARTIN & HATCH ADDITION2007LD-008 COMBINATION OF 002-552-00 AND 002-538-002007LD-009 SEE PARCEL 002-538-01 & 002-552-01

The property is located in the City of Marshall, a QLGU pursuant to Act 381. The property qualifies as “eligible property” under Act 381 on the basis of meeting the definition of “facility.” This Brownfield Plan does intend to capture tax increment revenues associated with personal property tax, if available.

2.9 Estimates of Residents and Displacement of Individuals/Families

There are no residents or families residing at this property, and thus no residents, families, or individuals will be displaced by the project.

2.10 Plan for Relocation of Displaced Persons

No persons reside on the eligible property. Therefore, this section is not applicable.

2.11 Provisions for Relocation Costs

No persons reside on the eligible property. Therefore, this section is not applicable.

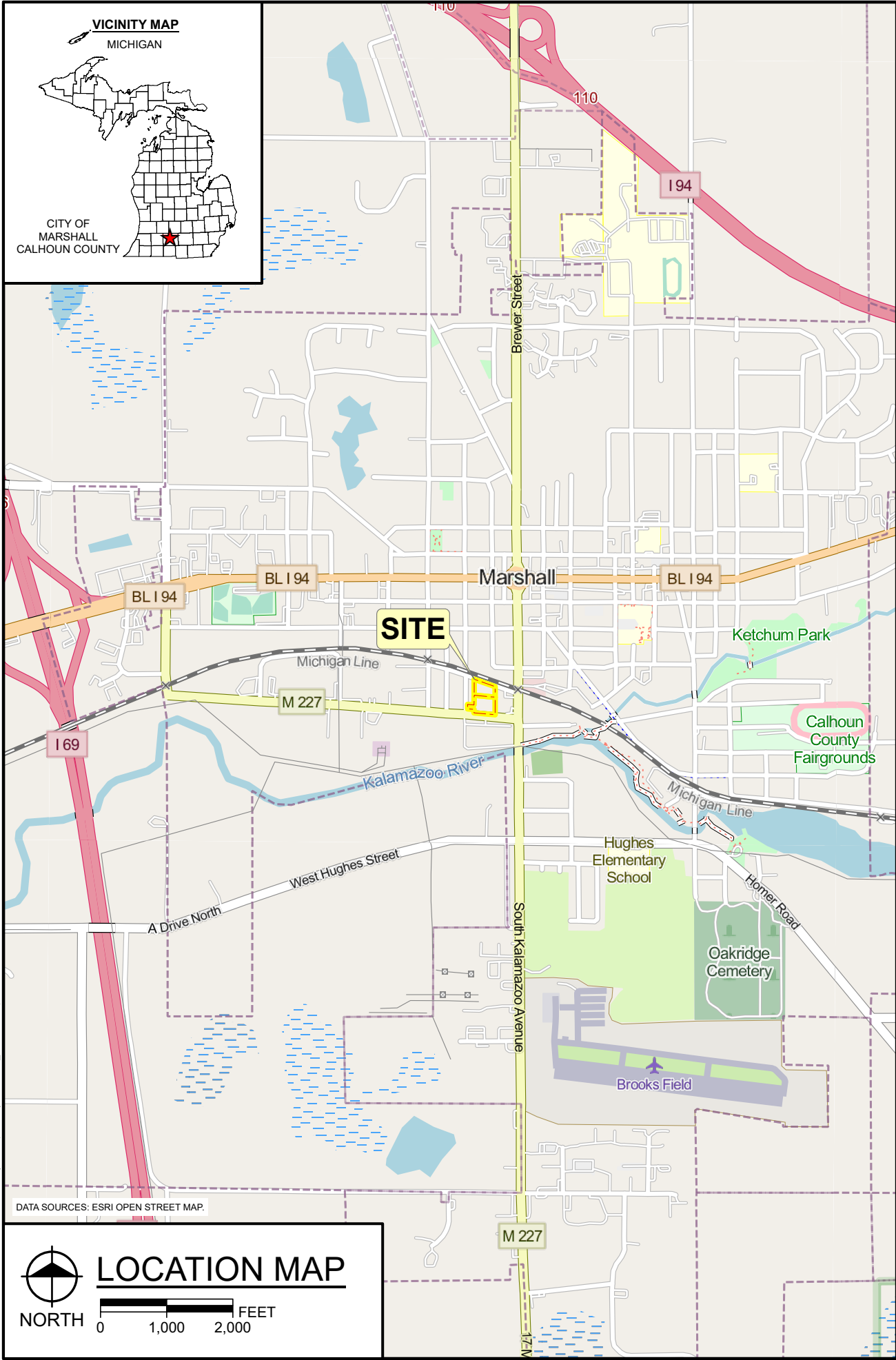
2.12 Strategy for Compliance with Michigan’s Relocation Assistance Law

No persons reside on the eligible property. Therefore, this section is not applicable.

2.13 Other Material that the Authority or Governing Body Considers Pertinent

The redevelopment project, as a whole, is anticipated to significantly increase the taxable value of the property, resulting in substantial new tax revenue for the community. This investment will also improve the aesthetic and environmental conditions of the property. It is anticipated that these activities may increase nearby property values and encourage additional private business investment opportunities near the redevelopment site.

Figures



DATA SOURCES: ESRI OPEN STREET MAP.



Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.
231250

FIGURE NO.
1

PLOT INFO: Z:\2023\231250\CAD\GIS\ProProj\BEA.aprx Layout: FIG01_Location Map Date: 8/7/2023 2:28 PM User: abhavens

PLOT INFO: Z:\2023\231250\CAD\GIS\Proj\BEBE.aprx Layout: FIG02_Site Map Date: 8/8/2023 10:06 AM User: ahavens



DATA SOURCES: MISAIL IMAGERY.



SITE MAP

0 50 100 FEET

LEGEND

 Approximate Property Boundary



Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

Marshall, Michigan

Baseline Environmental Assessment

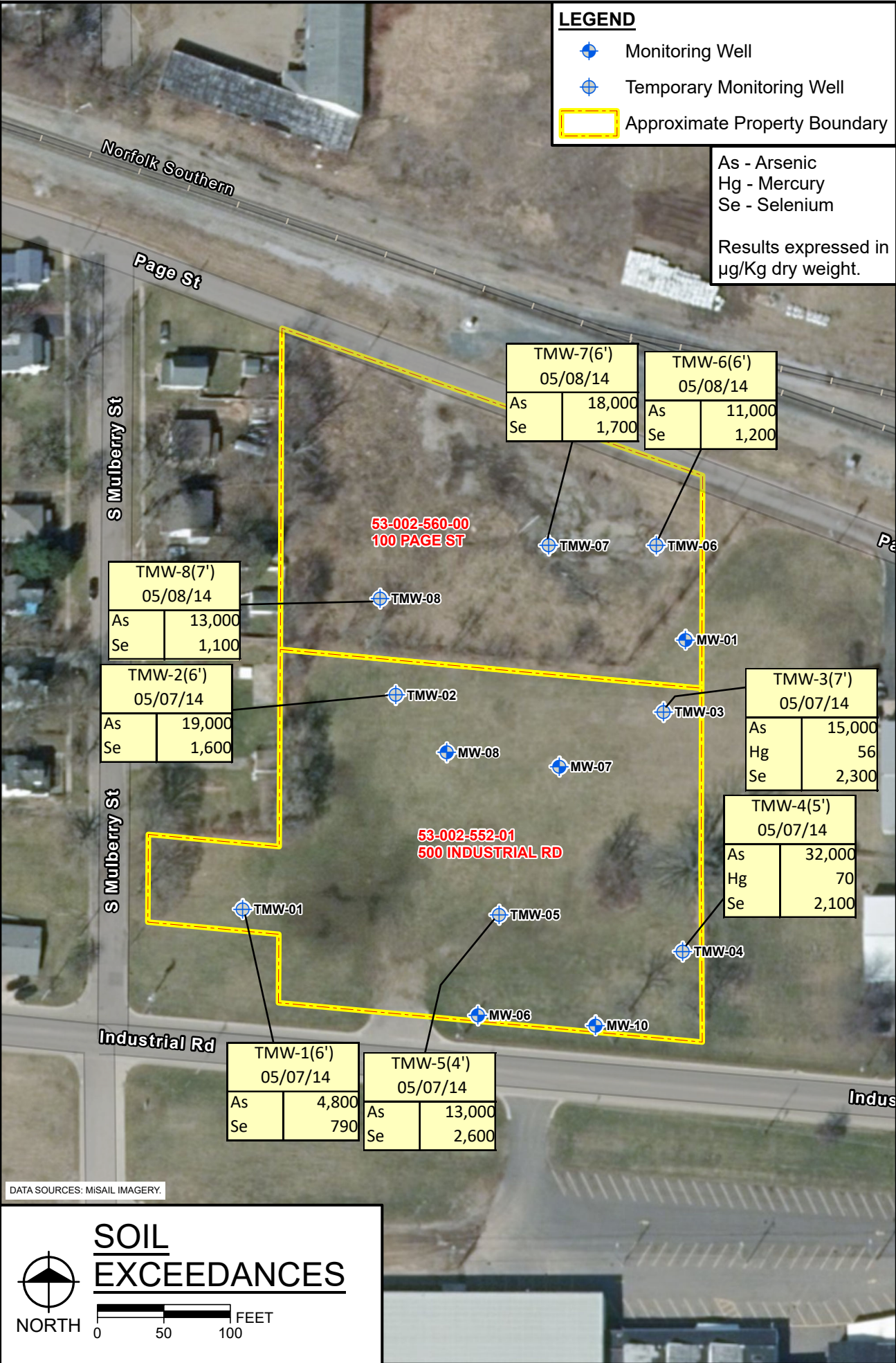
PROJECT NO.

231250

FIGURE NO.

2

PLOT INFO: Z:\2023\231250\CAD\GIS\Pro\BEEA.aprx Layout: FIG03_Soil Exceedances Date: 8/17/2023 3:55 PM User: ahavens



Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.
231250

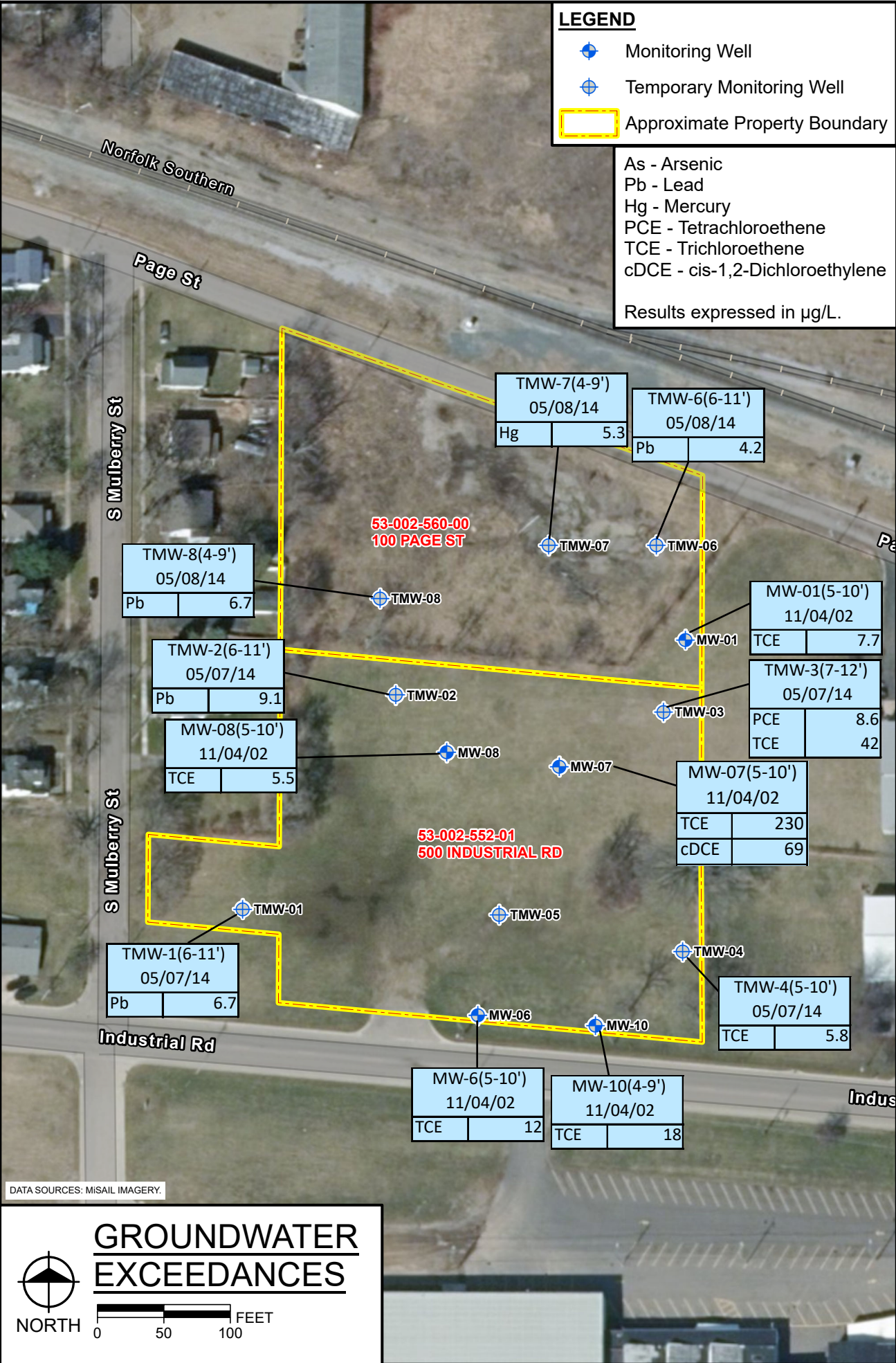
FIGURE NO.
3

SOIL EXCEEDANCES

NORTH

0 50 100 FEET

PLOT INFO: Z:\2023\231250\CAD\GIS\Proj\BEEA.aprx Layout: FIG04_Groundwater Exceedances Date: 8/17/2023 3:55 PM User: ahavens



Engineers | Architects | Scientists | Constructors

Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

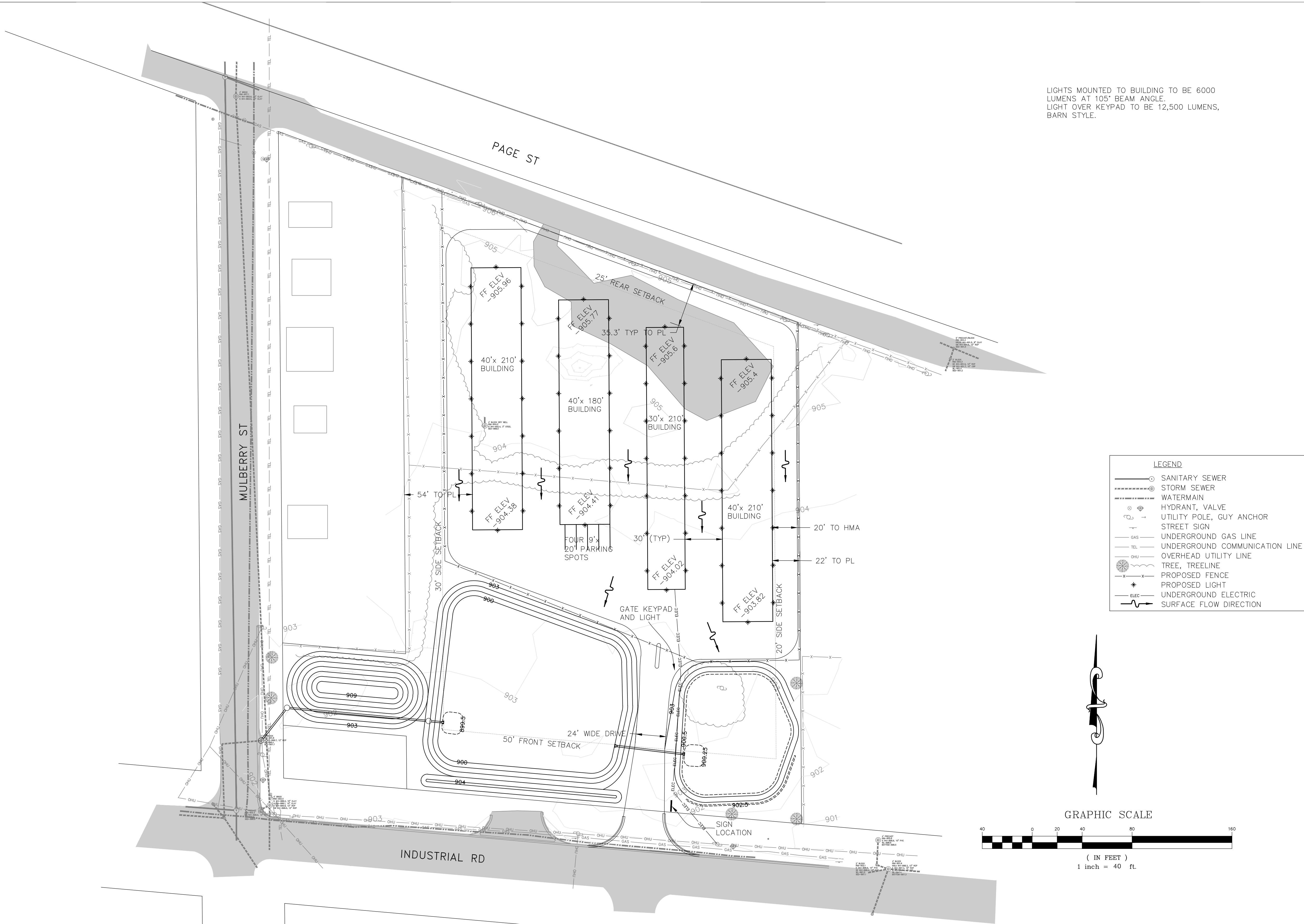
Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.
231250

FIGURE NO.
4

Feb 07, 2024 4:24pm P:_2023\230604_Industrial Rd Storage Units Site Plan\DESIGN\04-Drawings\moraball plan.dwg



LIGHTS MOUNTED TO BUILDING TO BE 6000 LUMENS AT 105° BEAM ANGLE.
LIGHT OVER KEYPAD TO BE 12,500 LUMENS, BARN STYLE.

CEI
Civil Engineers Inc.
14250 Beadle Lk Rd
Suite 150
Battle Creek, MI
49014-7202
www.cei-bc.com
269-962-5127

JOB NO: 230604
DATE: 2/06/24

DRAWN BY: CDB
REVIEWED BY: RAR

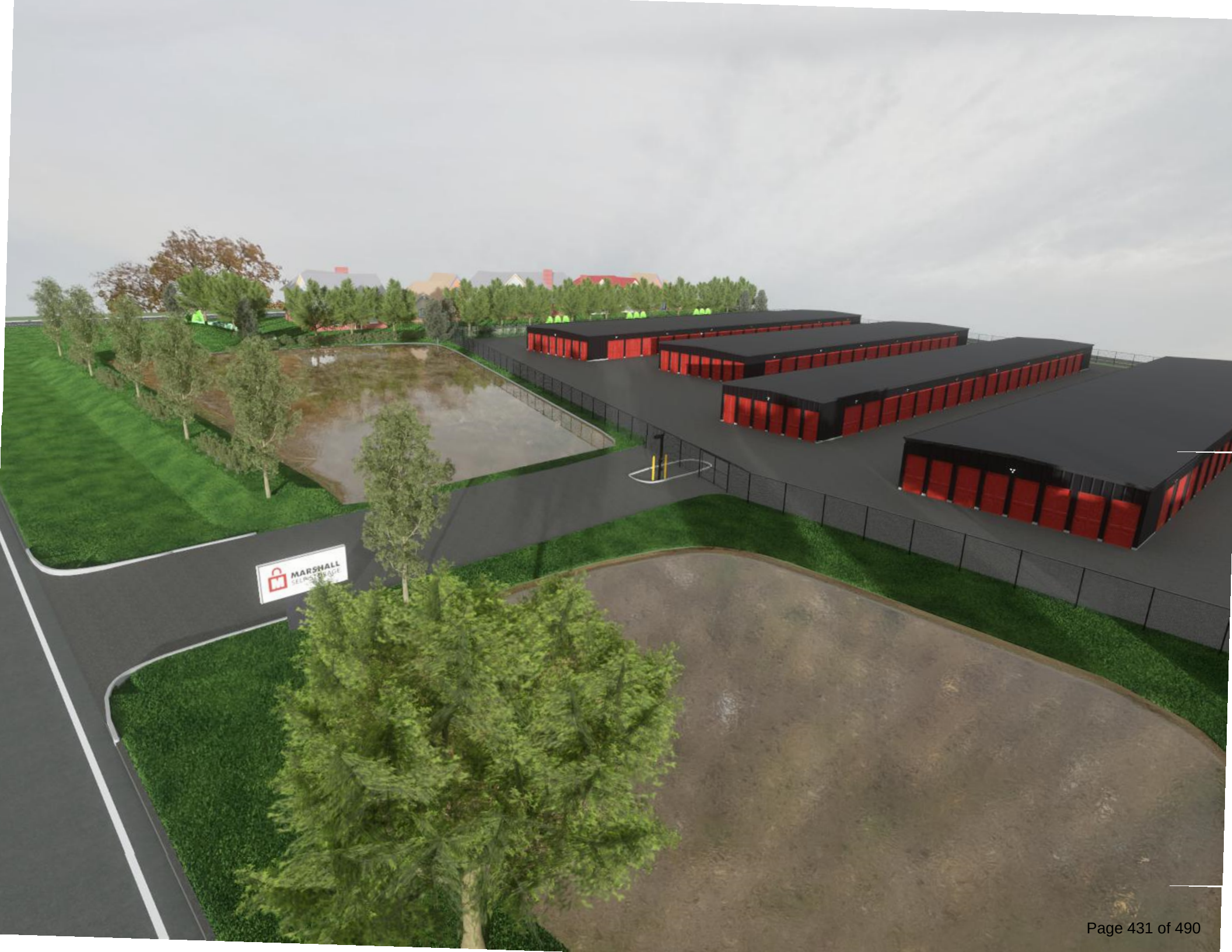
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INDUSTRIAL DR STORAGE SITE PLAN
SITE PLAN

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REVISIONS	
Date	Comment

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Tables

Table 1 – Summary of Eligible Costs

Act 381 Brownfield Plan

500 Industrial Drive and 100 Page Street, Marshall, Michigan 49068

EGLE Eligible Activities Costs and Schedule

EGLE Eligible Activities	Cost
Pre-Approved Eligible Activities	\$ 15,000
<i>Phase I ESA/Phase II ESA</i>	\$ 5,000
<i>Baseline Environmental Assessment</i>	\$ 10,000
Due Care	\$ 180,000
<i>Vapor Barriers</i>	\$ 80,000
<i>Engineered Barriers</i>	\$ 100,000
EGLE Eligible Activities Subtotal	\$ 195,000
Contingency (15%)	\$ 27,000
Brownfield Plan/Work Plan Preparation	\$ 5,000
Brownfield Plan/Work Plan Implementation	\$ 5,000
EGLE Eligible Activities Total Costs	\$ 232,000

MEDC Eligible Activities Costs and Schedule

MEDC Eligible Activities	Cost
Public Infrastructure Improvements	\$ 127,356
<i>Urban Storm Water Management</i>	\$ 110,000
<i>Soft Costs (Engineering and Design, Survey)</i>	\$ 17,356
Site Preparation Activities	\$ 200,000
<i>Grading/Cut/Fill</i>	\$ 200,000
MEDC Eligible Activities Subtotal	\$ 327,356
Contingency (15%)	\$ 19,103
Interest Expense	\$ -
Brownfield Plan/Work Plan Preparation	\$ 5,000
Brownfield Plan/Work Plan Implementation	\$ 5,000
MEDC Eligible Activities Total Costs	\$ 356,459

Table 2 – Total Captured Incremental Taxes Schedule
Act 381 Brownfield Plan
500 Industrial Drive and 100 Page Street, Marshall, Michigan 49068I

Estimated Taxable Value (TV) Increase Rate: 2% increase per year																	
Plan Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Calendar Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
*Base Taxable Value	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400
Future Taxable Value	\$ 500,000	\$ 505,000	\$ 510,050	\$ 515,151	\$ 520,302	\$ 525,505	\$ 530,760	\$ 536,068	\$ 541,428	\$ 546,843	\$ 552,311	\$ 557,834	\$ 563,413	\$ 569,047	\$ 574,737	\$ 580,484	\$ 586,289
Incremental Difference (New TV - Base TV)	\$ 476,600	\$ 481,600	\$ 486,650	\$ 491,751	\$ 496,902	\$ 502,105	\$ 507,360	\$ 512,668	\$ 518,028	\$ 523,443	\$ 528,911	\$ 534,434	\$ 540,013	\$ 545,647	\$ 551,337	\$ 557,084	\$ 562,889
School Capture																	
Millage Rate																	
State Education Tax (SET)	6.0000	\$ 2,860	\$ 2,890	\$ 2,920	\$ 2,951	\$ 2,981	\$ 3,013	\$ 3,044	\$ 3,076	\$ 3,108	\$ 3,141	\$ 3,173	\$ 3,207	\$ 3,240	\$ 3,274	\$ 3,308	\$ 3,343
School Operating Tax	17.8292	\$ 8,497	\$ 8,587	\$ 8,677	\$ 8,768	\$ 8,859	\$ 8,952	\$ 9,046	\$ 9,140	\$ 9,236	\$ 9,333	\$ 9,430	\$ 9,529	\$ 9,628	\$ 9,728	\$ 9,830	\$ 9,932
School Total	23.8292	\$ 11,357	\$ 11,476	\$ 11,596	\$ 11,718	\$ 11,841	\$ 11,965	\$ 12,090	\$ 12,216	\$ 12,344	\$ 12,473	\$ 12,604	\$ 12,735	\$ 12,868	\$ 13,002	\$ 13,138	\$ 13,275
Local Capture																	
Millage Rate																	
City General	17.1620	\$ 8,180	\$ 8,266	\$ 8,352	\$ 8,440	\$ 8,528	\$ 8,618	\$ 8,708	\$ 8,799	\$ 8,891	\$ 8,984	\$ 9,078	\$ 9,172	\$ 9,268	\$ 9,365	\$ 9,463	\$ 9,561
City Leaf/Brush	0.7376	\$ 352	\$ 355	\$ 359	\$ 363	\$ 367	\$ 370	\$ 374	\$ 378	\$ 382	\$ 386	\$ 390	\$ 394	\$ 398	\$ 402	\$ 407	\$ 411
City Recreation	0.9020	\$ 430	\$ 434	\$ 439	\$ 444	\$ 448	\$ 453	\$ 458	\$ 462	\$ 467	\$ 472	\$ 477	\$ 482	\$ 487	\$ 492	\$ 497	\$ 502
Dial-A-Ride	0.9020	\$ 430	\$ 434	\$ 439	\$ 444	\$ 448	\$ 453	\$ 458	\$ 462	\$ 467	\$ 472	\$ 477	\$ 482	\$ 487	\$ 492	\$ 497	\$ 502
Library Operating	1.6499	\$ 786	\$ 795	\$ 803	\$ 811	\$ 820	\$ 828	\$ 837	\$ 846	\$ 855	\$ 864	\$ 873	\$ 882	\$ 891	\$ 900	\$ 910	\$ 919
Calhoun ISD	3.0800	\$ 1,468	\$ 1,483	\$ 1,499	\$ 1,515	\$ 1,530	\$ 1,546	\$ 1,563	\$ 1,579	\$ 1,596	\$ 1,612	\$ 1,629	\$ 1,646	\$ 1,663	\$ 1,681	\$ 1,698	\$ 1,716
K.C.C.	1.8050	\$ 860	\$ 869	\$ 878	\$ 888	\$ 897	\$ 906	\$ 916	\$ 925	\$ 935	\$ 945	\$ 955	\$ 965	\$ 975	\$ 985	\$ 995	\$ 1,006
School Sinking Fund	0.4989	\$ 238	\$ 240	\$ 243	\$ 245	\$ 248	\$ 251	\$ 253	\$ 256	\$ 258	\$ 261	\$ 264	\$ 267	\$ 269	\$ 272	\$ 275	\$ 281
County General	5.3692	\$ 2,559	\$ 2,586	\$ 2,613	\$ 2,640	\$ 2,668	\$ 2,696	\$ 2,724	\$ 2,753	\$ 2,781	\$ 2,810	\$ 2,840	\$ 2,869	\$ 2,899	\$ 2,930	\$ 2,960	\$ 2,991
County Veterans	0.1000	\$ 48	\$ 48	\$ 49	\$ 49	\$ 50	\$ 50	\$ 51	\$ 51	\$ 52	\$ 52	\$ 53	\$ 53	\$ 54	\$ 55	\$ 55	\$ 56
Medical Care	0.2482	\$ 118	\$ 120	\$ 121	\$ 122	\$ 123	\$ 125	\$ 126	\$ 127	\$ 129	\$ 130	\$ 131	\$ 133	\$ 134	\$ 135	\$ 137	\$ 140
Senior Millage	0.7440	\$ 355	\$ 358	\$ 362	\$ 366	\$ 370	\$ 374	\$ 377	\$ 381	\$ 385	\$ 389	\$ 394	\$ 398	\$ 402	\$ 406	\$ 410	\$ 414
Parks	0.1997	\$ 95	\$ 96	\$ 97	\$ 98	\$ 99	\$ 100	\$ 101	\$ 102	\$ 103	\$ 105	\$ 106	\$ 107	\$ 108	\$ 109	\$ 110	\$ 111
County 911	0.9800	\$ 467	\$ 472	\$ 477	\$ 482	\$ 487	\$ 492	\$ 497	\$ 502	\$ 508	\$ 513	\$ 518	\$ 524	\$ 529	\$ 535	\$ 540	\$ 546
Calhoun ISD	3.1146	\$ 1,484	\$ 1,500	\$ 1,516	\$ 1,532	\$ 1,548	\$ 1,564	\$ 1,580	\$ 1,597	\$ 1,613	\$ 1,630	\$ 1,647	\$ 1,665	\$ 1,682	\$ 1,699	\$ 1,717	\$ 1,735
K.C.C.	1.8054	\$ 860	\$ 869	\$ 879	\$ 888	\$ 897	\$ 907	\$ 916	\$ 926	\$ 935	\$ 945	\$ 955	\$ 965	\$ 975	\$ 985	\$ 995	\$ 1,006
School Sinking Fund	0.4944	\$ 236	\$ 238	\$ 241	\$ 243	\$ 246	\$ 248	\$ 251	\$ 253	\$ 256	\$ 259	\$ 261	\$ 264	\$ 267	\$ 270	\$ 273	\$ 278
MSL Ambulance Authority	0.6908	\$ 329	\$ 333	\$ 336	\$ 340	\$ 343	\$ 347	\$ 350	\$ 354	\$ 358	\$ 362	\$ 365	\$ 369	\$ 373	\$ 377	\$ 381	\$ 389
Local Total	40.4846	\$ 19,295	\$ 19,497	\$ 19,702	\$ 19,908	\$ 20,117	\$ 20,328	\$ 20,540	\$ 20,755	\$ 20,972	\$ 21,191	\$ 21,413	\$ 21,636	\$ 21,862	\$ 22,090	\$ 22,321	\$ 22,553
Non-Capturable Millages																	
Millage Rate																	
City Road Debt	2.0000	\$ 953	\$ 963	\$ 973	\$ 984	\$ 994	\$ 1,004	\$ 1,015	\$ 1,025	\$ 1,036	\$ 1,047	\$ 1,058	\$ 1,069	\$ 1,080	\$ 1,091	\$ 1,103	\$ 1,114
School Debt	6.0000	\$ 2,860	\$ 2,890	\$ 2,920	\$ 2,951	\$ 2,981	\$ 3,013	\$ 3,044	\$ 3,076	\$ 3,108	\$ 3,141	\$ 3,173	\$ 3,207	\$ 3,240	\$ 3,274	\$ 3,308	\$ 3,343
Non-Capturable Total	8.0000	\$ 3,813	\$ 3,853	\$ 3,893	\$ 3,934	\$ 3,975	\$ 4,017	\$ 4,059	\$ 4,101	\$ 4,144	\$ 4,188	\$ 4,231	\$ 4,275	\$ 4,320	\$ 4,365	\$ 4,411	\$ 4,503
72.3138																	
Total Tax Increment Revenue (TIR) Available for Capture																	
	\$ 30,652	\$ 30,974	\$ 31,298	\$ 31,626	\$ 31,958	\$ 32,292	\$ 32,630	\$ 32,972	\$ 33,316	\$ 33,665	\$ 34,016	\$ 34,371	\$ 34,730	\$ 35,093	\$ 35,459	\$ 35,828	\$ 36,202
NOTES:																	

Table 2 – Total Captured Incremental Taxes Schedule
Act 381 Brownfield Plan
500 Industrial Drive and 100 Page Street, Marshall, Michigan 49068I

Estimated Taxable Value (TV) Increase Rate:																	Totals
Plan Year	18	19	20	21	22	23	24	25	26	27	28	29	30				
Calendar Year	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055				
* Base Taxable Value	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400				
Future Taxable Value	\$ 592,152	\$ 598,074	\$ 604,054	\$ 610,095	\$ 616,196	\$ 622,358	\$ 628,582	\$ 634,867	\$ 641,216	\$ 647,628	\$ 654,104	\$ 660,645	\$ 667,252				
Incremental Difference (New TV - Base TV)	\$ 568,752	\$ 574,674	\$ 580,654	\$ 586,695	\$ 592,796	\$ 598,958	\$ 605,182	\$ 611,467	\$ 617,816	\$ 624,228	\$ 630,704	\$ 637,245	\$ 643,852	-			
School Capture		Millage Rate															
State Education Tax (SET)	6.0000	\$ 3,413	\$ 3,448	\$ 3,484	\$ 3,520	\$ 3,557	\$ 3,594	\$ 3,631	\$ 3,669	\$ 3,707	\$ 3,745	\$ 3,784	\$ 3,823	\$ 3,863	\$ 100,143		
School Operating Tax	17.8292	\$ 10,140	\$ 10,246	\$ 10,353	\$ 10,460	\$ 10,569	\$ 10,679	\$ 10,790	\$ 10,902	\$ 11,015	\$ 11,129	\$ 11,245	\$ 11,362	\$ 11,479	\$ 297,577		
School Total	23.8292	\$ 13,553	\$ 13,694	\$ 13,837	\$ 13,980	\$ 14,126	\$ 14,273	\$ 14,421	\$ 14,571	\$ 14,722	\$ 14,875	\$ 15,029	\$ 15,185	\$ 15,342	\$ 397,720		
Local Capture		Millage Rate															
City General	17.1629	\$ 9,761	\$ 9,863	\$ 9,966	\$ 10,069	\$ 10,174	\$ 10,280	\$ 10,387	\$ 10,495	\$ 10,604	\$ 10,714	\$ 10,825	\$ 10,937	\$ 11,050	\$ 286,456		
City Leaf/Brush	0.7376	\$ 420	\$ 426	\$ 432	\$ 438	\$ 443	\$ 447	\$ 452	\$ 457	\$ 462	\$ 467	\$ 472	\$ 477	\$ 482	\$ 12,311		
City Recreation	0.9020	\$ 513	\$ 518	\$ 524	\$ 529	\$ 535	\$ 540	\$ 546	\$ 552	\$ 557	\$ 563	\$ 569	\$ 575	\$ 581	\$ 15,055		
Dial-A-Ride	0.9020	\$ 513	\$ 518	\$ 524	\$ 529	\$ 535	\$ 540	\$ 546	\$ 552	\$ 557	\$ 563	\$ 569	\$ 575	\$ 581	\$ 15,055		
Library Operating	1.6499	\$ 938	\$ 948	\$ 958	\$ 968	\$ 978	\$ 988	\$ 998	\$ 1,009	\$ 1,019	\$ 1,030	\$ 1,041	\$ 1,051	\$ 1,062	\$ 27,538		
Calhoun ISD	3.0800	\$ 1,752	\$ 1,770	\$ 1,788	\$ 1,807	\$ 1,826	\$ 1,845	\$ 1,864	\$ 1,883	\$ 1,903	\$ 1,923	\$ 1,943	\$ 1,963	\$ 1,983	\$ 51,407		
K.C.C.	1.8050	\$ 1,027	\$ 1,037	\$ 1,048	\$ 1,059	\$ 1,070	\$ 1,081	\$ 1,092	\$ 1,104	\$ 1,115	\$ 1,127	\$ 1,138	\$ 1,150	\$ 1,162	\$ 30,126		
School Sinking Fund	0.4989	\$ 284	\$ 287	\$ 290	\$ 293	\$ 296	\$ 299	\$ 302	\$ 305	\$ 308	\$ 311	\$ 315	\$ 318	\$ 321	\$ 8,327		
County General	5.3692	\$ 3,054	\$ 3,086	\$ 3,118	\$ 3,150	\$ 3,183	\$ 3,216	\$ 3,249	\$ 3,283	\$ 3,317	\$ 3,352	\$ 3,386	\$ 3,421	\$ 3,457	\$ 86,614		
County Veterans	0.1000	\$ 57	\$ 57	\$ 58	\$ 59	\$ 59	\$ 60	\$ 61	\$ 61	\$ 62	\$ 62	\$ 63	\$ 64	\$ 64	\$ 1,669		
Medical Care	0.2482	\$ 141	\$ 143	\$ 144	\$ 146	\$ 147	\$ 149	\$ 150	\$ 152	\$ 153	\$ 155	\$ 157	\$ 158	\$ 160	\$ 4,143		
Senior Millage	0.7440	\$ 423	\$ 428	\$ 432	\$ 437	\$ 441	\$ 446	\$ 450	\$ 455	\$ 460	\$ 464	\$ 469	\$ 474	\$ 479	\$ 12,418		
Parks	0.1997	\$ 114	\$ 115	\$ 116	\$ 117	\$ 118	\$ 120	\$ 121	\$ 122	\$ 123	\$ 125	\$ 126	\$ 127	\$ 129	\$ 3,333		
County 911	0.9800	\$ 557	\$ 563	\$ 569	\$ 575	\$ 581	\$ 587	\$ 593	\$ 599	\$ 605	\$ 612	\$ 618	\$ 625	\$ 631	\$ 16,357		
Calhoun ISD	3.1146	\$ 1,771	\$ 1,790	\$ 1,809	\$ 1,827	\$ 1,846	\$ 1,865	\$ 1,885	\$ 1,904	\$ 1,924	\$ 1,944	\$ 1,964	\$ 1,985	\$ 2,005	\$ 51,984		
K.C.C.	1.8054	\$ 1,027	\$ 1,038	\$ 1,048	\$ 1,059	\$ 1,070	\$ 1,081	\$ 1,093	\$ 1,104	\$ 1,115	\$ 1,127	\$ 1,139	\$ 1,150	\$ 1,162	\$ 30,133		
School Sinking Fund	0.4944	\$ 281	\$ 284	\$ 287	\$ 290	\$ 293	\$ 296	\$ 299	\$ 302	\$ 305	\$ 309	\$ 312	\$ 315	\$ 318	\$ 8,252		
MSL Ambulance Authority	0.6908	\$ 393	\$ 397	\$ 401	\$ 405	\$ 410	\$ 414	\$ 418	\$ 422	\$ 427	\$ 431	\$ 436	\$ 440	\$ 445	\$ 11,530		
Local Total	40.4846	\$ 23,026	\$ 23,265	\$ 23,508	\$ 23,752	\$ 23,999	\$ 24,249	\$ 24,501	\$ 24,755	\$ 25,012	\$ 25,272	\$ 25,534	\$ 25,799	\$ 26,066	\$ 675,706		
Non-Capturable Millages		Millage Rate															
City Road Debt	2.0000	\$ 1,138	\$ 1,149	\$ 1,161	\$ 1,173	\$ 1,186	\$ 1,198	\$ 1,210	\$ 1,223	\$ 1,236	\$ 1,248	\$ 1,261	\$ 1,274	\$ 1,288	\$ 33,381		
School Debt	6.0000	\$ 3,413	\$ 3,448	\$ 3,484	\$ 3,520	\$ 3,557	\$ 3,594	\$ 3,631	\$ 3,669	\$ 3,707	\$ 3,745	\$ 3,784	\$ 3,823	\$ 3,863	\$ 100,143		
Non-Capturable Total	8.0000	\$ 4,550	\$ 4,597	\$ 4,645	\$ 4,694	\$ 4,742	\$ 4,792	\$ 4,841	\$ 4,892	\$ 4,943	\$ 4,994	\$ 5,046	\$ 5,098	\$ 5,151	\$ 133,524		
72.3138																	
Total Tax Increment Revenue (TIR) Available for Capture	\$	36,579	\$ 36,959	\$ 37,344	\$ 37,733	\$ 38,125	\$ 38,521	\$ 38,922	\$ 39,326	\$ 39,734	\$ 40,146	\$ 40,563	\$ 40,984	\$ 41,409	\$ 1,073,426		

NOTES:

Table 3 – Estimated Reimbursement Schedule
Act 381 Brownfield Plan
500 Industrial Drive and 100 Page Street, Marshall, Michigan 49068

Developer/ Maximum Reimbursement	Proportionality	School & Local Taxes	Local-Only Taxes	Total
State	37.1%	\$ 218,033	\$ -	\$ 218,033
Local	62.9%	\$ 370,427	\$ -	\$ 370,427
MIHRA	0.0%	\$ 218,033	\$ -	\$ 218,033
MIHRA	0.0%	\$ 370,427	\$ -	\$ 370,427

Estimated Total
Years of Plan:

Estimated Capture
Administration Fee \$ 52,827
State Brownfield Redevelopment Fund \$ 38,775
Local Brownfield Revolving Fund \$ 351,728

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014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Appendix 1

NOT APPLICABLE

Appendix 2

BROWNFIELD PLAN DEVELOPMENT AND REIMBURSEMENT AGREEMENT

THIS BROWNFIELD PLAN DEVELOPMENT AND REIMBURSEMENT AGREEMENT (the "Agreement"), is entered into on _____, 2024, between the **CITY OF MARSHALL BROWNFIELD REDEVELOPMENT AUTHORITY**, a Michigan public body corporate established pursuant to Act 381 of the Public Acts of 1996, as amended, MCL 125.2651 et seq. ("Act 381"), whose address is 323 West Michigan Avenue, Marshall, Michigan 49068 (the "Authority"), and **BUILDING BETTER SPACES, LLC**, a Michigan limited liability company, whose address is 119 Marshall Street, Battle Creek, Michigan 49014 (the "Developer").

RECITALS

- A. The Authority, and the City of Marshall (the "City"), have determined that brownfield redevelopment constitutes the performance of an essential public purpose which protects and promotes the public health, safety and welfare.
- B. The City has established a Brownfield Redevelopment Authority and the Authority, and the City have adopted a Brownfield Plan specifically for this site (the "Plan"), pursuant to the provisions of Act 381.
- C. The Authority and the City have designated certain properties that have conditions of environmental contamination, blight or obsolescence as appropriate sites for creating a Plan.
- D. Act 381 permits the use of the real and personal property tax revenues generated from the increase in value (the "Increment") to brownfield sites constituting Eligible Property under Act 381 resulting from their redevelopment to pay or reimburse the payment of costs of conducting Eligible Activities (these costs are referred to as "Eligible Costs") and permits the reimbursement to Developer of Eligible Costs it has incurred.
- E. Developer currently owns property in the City commonly known as 100 Page Street and 500 Industrial Road, Marshall, Michigan 49068, Parcel Numbers 53-002-552-01 & 53-002-560-00
- F. The Property has been included in the Plan and qualified as an "Eligible Property" under the terms of Act 381.
- G. Developer intends to redevelop the Property, which is a facility, into a commercial storage units business. The total capital investment on the project is expected to be approximately \$1.27 million. Commencement of construction of the project is intended to begin within six-eight months of the Effective Date of this Agreement and be completed within 24 months thereafter (Together, this description constitutes the "Project").
- H. The Project will require the Developer to incur Eligible Costs associated with certain Eligible Activities including environmental response activities, site preparation activities, public infrastructure improvements. Brownfield Plan/Work Plan preparation and contingency and which may require the services of various contractors, engineers, environmental consultants, attorneys and other professionals. The Developer's Eligible Costs shall not exceed \$588,459, over a period of not-to-exceed 20 years and/or actual expenses incurred and documented to the Authority's satisfaction.
- I. The parties are entering into this Agreement to establish the procedure for the reimbursement from Tax Increment Revenues under Act 381 as amended.
- J. The obligation of Developer to develop the Project on the Property is contingent

upon Developer's ability to secure the following:

- Developer shall have obtained all necessary governmental and quasi-governmental approvals needed to develop the Property and permit the use of the Property for the Project, including, for example and not limitation, a special use permit, site plan approvals, zoning variances and/or rezoning, building permits, and any and all other permits, consents and final approvals and authorizations necessary to develop, construct and utilize the Property for the Project.

NOW THEREFORE, in consideration of the mutual covenants, conditions and agreements set forth herein, the parties agree as follows:

1. Recitals. The above recitals are acknowledged as true and correct, and are incorporated by reference into this Paragraph.

2. The Plan. The Plan, approved by the Authority and the Marshall City Council, is attached as Exhibit B and incorporated as part of this Agreement. To the extent provisions of the Plan or this Agreement conflict with Act 381, Act 381 controls.

3. Term of Agreement. Pursuant to the Plan and this Agreement, the Authority agrees it shall capture and reimburse the Developer that amount of Tax Increment Revenues generated from real and personal property taxes allowed by law on the Eligible Property. At any time after the completion of the Project, Developer may give to the Authority written notice directing the Authority to commence the capture of such Tax Increment Revenues (the "Capture Commencement Notice"). Completion of the Project shall be deemed achieved once a final certificate of occupancy is obtained for the Project. Capture will begin in the first full year after Developer's delivery of the Capture Commencement Notice, and will continue until the earlier of:

3.1. Full reimbursement to the Authority of its Administrative Costs, plus reimbursement to the Developer of the Property as outlined in the Plan, including reimbursement of Eligible Costs for those Eligible Activities set forth in Paragraph 5, plus an additional amount captured by the Authority for an additional five full years of tax capture ("Additional Authority Amount") such Additional Authority Amount to be designated for the Local Brownfield Revolving Fund "Local Fund"; or

3.2. Up to 24 full years following the commencement of the reimbursement to the Developer of the Property as outlined in the Plan. With five of the 24 years designated for Local Brownfield Revolving Fund (LBRF) capture only.

4. Evidence of Ownership. Not later than the date of delivery of the Capture Commencement Notice, Developer shall provide to the Authority each of the following: (a)

evidence satisfactory to the Authority that the Developer has acquired fee simple title to the Property, which evidence shall include (without limitation) a copy of a recorded deed to the Property in favor of the Developer; and (b) a copy of a commitment for owner's title insurance with respect to the Property (the "Commitment"), which Commitment shall show the Developer as record owner of the Property, and shall otherwise be in form and reasonably substance satisfactory to the Authority.

5. Eligible Activities. The Developer shall diligently pursue completion of the Eligible Activities summarized in the Plan and set forth in this Paragraph. The Authority shall, in accordance with the terms of this Agreement, reimburse the Developer for Eligible Costs incurred on or after the date of the inclusion of this Project in the Plan. For purposes of this Agreement, "Eligible Costs" means costs incurred in conducting Eligible Activities including environmental due diligence and due care activities, site assessment and baseline environmental assessment activities, public infrastructure, site preparation, Brownfield Plan/Work Plan Preparation, and a contingency amount, and which may require the services of various contractors, engineers, environmental consultants, attorneys and other professionals, and/or any other Eligible Activities permitted under Act 381 and summarized in the Plan.

6. Reimbursement Source. During the term of this Agreement and except as otherwise set forth in this Agreement, the Authority shall reimburse the Developer for its Eligible Costs, in accordance with the process herein, and as limited under this Agreement, from all available (actually captured) Tax Increment Revenues collected from the real and personal property taxes on the Property.

7. Reimbursement Process.

7.1. Cost Reimbursement Request. Before December 31 of the year Developer provides the Capture Commencement Notice (and in no event more than two (2) years following the Completion Date (any submittal occurring after that two (2) year period being a ("Late Submittal")), the Developer will provide sufficient documentation of the Eligible Costs incurred including the dates of each Eligible Activity, a complete description of the work, proof of payment, detailed invoices for the costs involved for each Eligible Activity, sworn statements, lien waivers from Developer's general contractor (to include verification that all applicable subcontractors were paid in full) and other back up documentation reasonably requested by the Authority; a written statement certifying to the Authority that all such costs are Eligible Costs; and a final certificate of occupancy to document completion of the Project or such other certificate as is required under any tenant lease for the applicable portion of the Project in order for Developer to turnover such space to its tenant. The information and documentation described in the preceding sentence comprise the "Completed Request".

Failure to provide the above noted information when due, or within the time permitted by the Authority under Paragraph 7.1, shall not extend the term of the Agreement and consequently may result in foregone reimbursement, to the Developer by the Authority, for Eligible Costs.

7.2. Authority Staff Review. The Authority Staff shall review each reimbursement request within 30 days after receiving it. If Authority Staff determines that the documentation submitted by the Developer is not a Completed Request, then Developer shall

reasonably cooperate in the Authority's review by providing, within 30 days of the Authority's written request, any additional documentation of the Eligible Costs as is reasonable and necessary by the Authority in order to complete its review. Within 45 days following the receipt of such supplemental information, the Authority shall make the determination of whether the costs are eligible for reimbursement with the Authority and Developer agreeing, in general, that the Eligible Costs as defined in the Plan are eligible for reimbursement and so long as such Eligible Costs are documented sufficiently to the Authority, the Authority will not unreasonably withhold its approval of the Developer's reimbursement request.. If the Developer wishes to challenge that determination, it shall provide written notice to the Authority within 15 days of the Authority Staff's written determination, and the issue shall be brought to the Authority within 45 days thereafter for its determination. The Developer shall not be entitled to any claim or cause of action for consequential damages against the Authority as a result of any determinations made in good faith regarding whether or not any cost submitted by the Developer constitutes an "Eligible Cost," and hereby grants the City and the Authority and their respective officers, agents and employees, a complete release and waiver of any such claims or causes of action as a result of the foregoing. Any dispute arising out of a request for reimbursement shall not affect Developer's right to receive reimbursements as to the undisputed portions of the Completed Request.

7.3. Reimbursement. Before July 31 of the year after Developer delivers a Capture Commencement Notice (and as property taxes are received each subsequent year) after both the summer and winter taxes are captured and collected on the Property, the Authority shall reimburse its Administrative Costs and pay approved Eligible Costs to the Developer from Tax Increment Revenues that are generated from the Property in accordance with the Plan and Paragraph 7 to the extent that taxes have been captured and are available in that fiscal year. The Authority shall receive ten (10) percent of Tax Increment Revenues each year until its Administrative Costs are fully reimbursed, unless a lower percentage is otherwise designated by the Authority.

In the event that there are insufficient Tax Increment Revenues available in any given year to reimburse all of Developer's Eligible Costs, as described in Paragraph 5, then the Authority shall reimburse the Authority or Developer only from available Tax Increment Revenues. The Authority shall make additional payments, on an annual basis as property taxes are received, toward the Developer's remaining unpaid Eligible Costs during the term of this Agreement. Except as otherwise provided in this Agreement, the Developer shall not be entitled to receive any interest on amounts for which reimbursement is requested under this Agreement. The Developer shall not be entitled to reimbursement under this Agreement unless all real and personal property taxes have been timely and completely paid, including all penalties, interest and other amounts due in relation thereto when due. For purposes of this Agreement, to be timely paid, taxes must be paid before the date on which they can no longer be paid without penalties or interest. The repayment obligation under this Agreement shall expire upon the earlier of the full payment by the Authority to the Developer of all amounts due to the Developer from the Tax Increment Revenues or up to 14 full years from the beginning of Tax Increment Revenue capture. Notwithstanding anything herein to the contrary, if there is a reduction of the Tax Increment Revenue capture for the Project from that projected, then the Authority shall, in good faith, upon request from the Developer to extend the term of this Agreement and/or the capture and reimbursement term to allow for the full reimbursement to Developer for all of the Developer's Eligible Costs.

7.4. Method of Reimbursement. The Authority will reimburse the Developer for Eligible Costs as follows:

Checks shall be payable to and delivered by certified mail (or through electronic transfer if available through Developer) to:

Building Better Spaces, LLC
119 Marshall Street
Battle Creek, MI 49014

8. Adjustments. The parties acknowledge that adjustments regarding the amount of Tax Increment Revenue paid to the Developer may occur under any of the following circumstances:

8.1. Audit or Court Ruling: In the event that a state agency of competent jurisdiction conducting an audit of payments made to the Developer under this Agreement or a court of competent jurisdiction determines that any portion of the payments made to the Developer under this Agreement is unlawful, the Developer shall pay back to the Authority that portion of the payments made to the Developer within 30 days of the determination made by a state agency or the court as the case may be. However, the Developer shall have the right, before any such repayment is made, to appeal on its or the Authority's behalf, any such determination made by a state agency or court as the case may be. If the Developer is unsuccessful in such an appeal, the Developer shall repay the portion of payments found to be unlawful to the Authority within thirty (30) days of the date when the final determination is made on the appeal. The Developer shall be responsible for payment of all of the City's and Authority's legal fees associated with any determination of whether a cost for which reimbursement is requested constitutes an "Eligible Cost" and all of the City's and Authority's legal fees associated with the review or determination of such issues by any state agency or court.

8.2. Property Tax Appeal: In the event the Developer, or any subsequent owner of real estate on the Property, files an appeal related to the taxable value of parcels of property included in the Brownfield Plan, the Authority shall do the following:

- (a) The Authority will continue to make the Tax Increment Financing Reimbursement payments based upon its taxing authorities assessment of the real property taxes for the Project;
- (b) Once any tax appeals are adjudicated, the Authority will make adjusted payments pursuant to Section 8.3 of this Agreement.

8.3. Reduction of Property Assessments. If the Authority (i) incurs Administrative Costs on behalf of the Developer with respect to the Project, Site or Application and (ii) the Developer initiates, participates in or supports any proceeding or process which results in a reduction of

the tax increment capture for the Project from that projected and along the same term as contained within the Plan, then the provisions under Paragraph 3 will require a redetermination recalculation regarding the amount of Tax Increment Revenues that the Authority previously paid to Developer (the excess amount determined to have been paid is the "Excess Amount") as a result of such lower assessments. If that amount is less than the actual amount of Tax Increment Revenues that the Authority has already paid to the Developer, the Excess Amount shall be offset against future reimbursements to Developer of Eligible Costs.

9. Responsibilities of Developer. In consideration of the inclusion of the Property into the Plan and the resulting financial benefits, which it expects to receive, and the Authority's commitments to capture of Tax Increment Revenue and to assist the Developer in the Project, Developer agrees to the following:

9.1. Project. At its sole expense, the Developer shall use its best efforts to conduct the activities described in the Plan and to construct the Project. Notwithstanding anything herein to the contrary, the Developer's obligation to commence construction of the Project shall be subject to Developer's determination, in its business discretion, that the Project is viable. The total capital investment on all phases of the project is expected to be approximately \$4.9 million. Subject to matters beyond the reasonable control of the Developer (e.g., war, acts of God, failure to obtain governmental approvals, governmental restrictions, exceptional health concerns for which a "stay at home" or "shelter in place" order is issued by an applicable governmental authority, etc. and any other delays due to war, terrorism, lock-out, fire, or other casualty, unavailability of materials, unanticipated construction delay, acts or omission of governmental authorities, severe weather, or other causes beyond the reasonable control of Developer and its contractors) (collectively "Force Majeure" events), the Developer shall commence construction of the Project within a commercially reasonable time after the date that Developer secures all necessary approvals, authorizations, permits and entitlements for the Project and otherwise satisfies all requirements of Developer's lenders or other financing parties for the Project (collectively, the "Approvals", and such date on which Developer is required to commence construction being the "Commencement Date"). Subject to Force Majeure, the Developer shall use commercially reasonable efforts to substantially complete the Project to the point of obtaining a certificate of occupancy within 24 months after the Commencement Date. Under no circumstances shall the Authority have any responsibility or liability for remediation or redevelopment of the Property, or for conducting any "Eligible Activities" at the Property, except for its obligations under this Agreement to provide funds to the extent available as permitted in Paragraph 7 hereof with respect to payments from Tax Increment Revenues.

9.2. Employment Opportunities. To make every reasonable effort to work with the City and community employment agencies to hire city residents for new employment opportunities created by the Project, and to encourage the local contracting of employment opportunities through re-entry employment programs. Regardless of Developer's ability to hire city residents it shall make every reasonable effort to follow, and to cause any contractors hired to perform work on the Project, to follow the City's "Ex-Offender Purchasing" policy regarding hiring new employees who will work on the Project. A copy of this policy is attached as Exhibit C and Developer will provide a copy of it to its general contractor prior to performing any work on the Project.

9.3. Ordinances. Develop the Property, including landscaping and all other

improvements required for the Project, in compliance with all local ordinances, site plan reviews, and this Agreement. The redevelopment of the Property shall be subject to all zoning approvals. This Agreement does not obligate any governing municipality to grant any such approvals.

9.4. Project Sign. Place on the Property during rehabilitation/redevelopment a development sign provided by the Authority to promote the Project and the Authority's participation in it. Upon completion of the Project, the sign will be returned to the Authority.

9.5. Promotion and Marketing. Permit the Authority to cite or to use any renderings or photographs or other materials of the Project as an example of private/public partnership and brownfield site redevelopment.

9.6. Cooperation. Assist and cooperate with the Authority in providing information that the Authority may require in providing necessary reports to governmental or other agencies, including, but not limited to, information regarding the amount of Developer expenditures and capital investments, jobs created, and square footage developed or rehabilitated with respect to the Project.

10. Responsibilities of the Authority. In consideration of the preceding commitments of Developer the Authority further agrees to:

10.1. Agency Contacts. Provide Developer with appropriate service/employment agency contacts for the identification of City residents to interview for potential employment; and

10.2. Tax Increment Revenues. To utilize Tax Increment Revenue to reimburse Developer for Eligible Costs incurred by Developer in completing the Project subject to actual capture and as limited and detailed in this Agreement.

11. Developer's Representations, Warranties and Covenants. The Developer hereby makes the following representations, warranties and covenants:

11.1. Eligible Property. To Developer's knowledge and belief, the Property is "eligible property" as defined in Act 381 and is eligible for the capture of Tax Increment Revenues pursuant to Act 381.

11.2. Eligible Costs. The Developer will only submit for reimbursement under Paragraph 7 hereof such costs that it has reasonably determined are Eligible Costs within the meaning of Act 381.

11.3. Due Authorization. The representatives signing this Agreement are duly authorized by the Developer to enter into this Agreement.

12. Events of Default. Each of the following shall constitute an event of default:

12.1. Any representation or warranty made by the Developer in this Agreement proves to have been incorrect or incomplete in any material respect when made or deemed to be made.

12.2. The Developer fails to observe or perform any covenant or agreement contained in this Agreement for 30 days after written notice thereof shall have been given to the Developer by the Authority.

12.3. The Developer abandons or withdraws from the reuse and redevelopment of the Property.

12.4. The Developer fails to pay when due any funds which are required to be paid to the Authority pursuant to this Agreement, including but not limited to its real and personal property taxes as set forth in Paragraph 7 hereof, and such failure continues for thirty (30) days after written notice from the Authority.

12.5. The Developer terminates its existence in order to avoid its obligations under this Agreement.

13. Remedies upon Default.

13.1. If any event of default as defined above shall occur and be continuing for 30 days after written notice of default from the Authority (or such additional time as may be reasonably necessary to cure the default at issue provided that Developer has commenced such cure within the initial thirty (30) days and is proceeding in good faith to cure), the Authority shall have the right, but not the obligation, to exercise any of the following rights and remedies either individually or concurrently:

- (a) All other remedies available at law or in equity;
- (b) In addition, if the Developer fails to substantially complete the Project within the timelines required by this Agreement (but subject to Force Majeure), or if Developer otherwise defaults prior to substantial completion of the Project, Developer shall pay back to the Authority (within thirty (30) days following demand by the Authority) any amounts paid to Developer as reimbursement for Eligible Costs with respect to such incomplete phase of the Project pursuant to the terms of this Agreement or otherwise; and
- (c) Withhold, suspend or rescind reimbursement to Developer for Eligible Costs from Tax Increment Revenue as set forth in Paragraph 5 until Developer has cured such default to the satisfaction of the Authority. Any such action by the Authority shall not under any circumstances extend the time period under subparagraph 3.2 unless specifically approved by the Authority.
- (d) The Authority is responsible for its own cost and expenses including attorney fees incurred by the Authority to enforce its rights under this Agreement.

13.2. If the Authority fails in any material respect to perform or provide the

Tax Increment Revenue incentives, and such failure continues for a period of thirty (30) days after written notice from Developer to the Authority specifying the alleged default (or such additional time as may be reasonably necessary to cure the default at issue provided that the Authority has commenced such cure within the initial thirty (30) days and is proceeding in good faith to cure), the Developer shall have the option to exercise one or any combination of remedies under this Agreement or otherwise available at law or in equity, including without limitation, to withhold or suspend the performance of all or any of the commitments under Paragraph 9. The Developer is responsible for its own cost and expenses including attorney fees incurred by Developer to enforce its rights under this Agreement.

14. Legislative Authorization. This Agreement is governed by and subject to the restrictions set forth in Act 381. In the event that there is legislation enacted in the future which alters or affects the amount of Tax Increment Revenues subject to capture, Eligible Properties, or Eligible Activities, then the Developer's rights and the Authority's obligations under this Agreement may be modified accordingly by agreement of the parties.

15. Freedom of Information Act. Developer stipulates that all petitions and documentation submitted by Developer shall be open to the public under the Freedom of Information Act, Act No. 442 of the Public Acts of 1976, MCL 15.231 et seq., and no claim of trade secrets or other privilege or exception to the Freedom of Information Act will be claimed by Developer as it relates to this Agreement or petitions and supporting documentation.

16. Plan Modification. The Plan and this Agreement may be modified to the extent allowed under the Act by mutual agreement of the parties.

17. Notices. All notices and other communications required or permitted under this Agreement shall be in writing, shall be deemed given when delivered, and shall be sent by personal delivery, overnight courier, or registered mail, return receipt requested, to the following addresses (or any other address that is specified in writing by either party):

If to Developer:

Building Better Spaces,
LLC

119 Marshall Street,
Battle Creek, Michigan
49014

If to the Authority:

City of Marshall
Brownfield
Redevelopment Authority
323 W Michigan Avenue,
Marshall, MI 49068

Indemnification. Developer shall defend, indemnify and hold harmless the Authority and the City, and any of their respective past, present and future members, officials, employees, agents or representatives from all losses, demands, claims, judgments, suits, costs and expenses (including without limitation the costs and fees of attorneys or other consultants) arising from or related to (i) the capture and use of Tax Increment Revenue paid to Developer as a reimbursable payment under this Agreement made in excess of the amount of tax increment revenues the Authority is determined by the State or court to be allowed by law to use for that reimbursement, and (ii) the Project.

18. Governing Law. This Agreement shall be construed in accordance with and governed by the laws of the State of Michigan.

19. Binding Effect/Third Parties. This Agreement is binding on and shall inure to the benefit of the parties to this Agreement and their respective successors, but it may not be assigned by any party without the prior written consent of the other party, which consent may not be unreasonably withheld, conditioned or delayed (it being agreed that an arm's length sale of the Project shall be a reasonable assignment provided the buyer is a commercially reasonable property owner). The Developer may make a collateral assignment of this Agreement to any institutional lender in connection with any financing for the Project. The parties do not intend to confer any benefits on any person, firm, corporation, or other entity which is not party to this Agreement.

20. Waiver. No failure of either party to complain of any act or omission on the part of the other party, no matter how long this same may continue, is considered as a waiver by that party to any of its rights hereunder. No waiver by either party, expressed or implied, of any breach of any provision of this Agreement is considered a waiver or a consent to any subsequent breach of this same or other provision.

21. Authorization. Each of the parties represents and warrants to the other that this Agreement and its execution by the individual on its behalf are authorized by the board of directors or other governing body of that party.

22. Entire Agreement. This Agreement supersedes all agreements previously made between the parties relating to the subject matter. There are no other understandings or agreements between them.

23. Headings. Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.

24. Estoppel. At the request of Developer, the Authority will, within twenty (20) days after request, deliver to Developer, or anyone designated by Developer, an estoppel certificate stating that, as of the date of the certificate, Developer: (i) has performed all of its undertakings under this Agreement; (ii) has met all of its obligations for capital investment, square footage or job creation criteria; (iii) has substantially completed the Project in accordance with project plans or satisfied the requirements set forth in the approved site plan; (iv) has fulfilled commitments under Paragraph 9; and (v) is otherwise not in default under this Agreement, if all the above are true. Further, the Authority shall indicate that the Agreement is in full force and effect and is unmodified; or if modified, Developer has complied with all modifications

and that Developer is not in default under the Agreement; or if Developer is in default, stating the nature of the default.

25. Definitions. The following capitalized terms are used in this Agreement with the following meanings:

"Administrative Costs" means the Authority's out-of-pocket costs associated with the Project (including reasonable attorney fees and costs, environmental consulting fees and costs, and similar fees and costs) as well as the Authority's indirect costs associated with the Project (including allocation of the fixed costs of the Authority staff);

"Brownfield Plan" is defined by Section 2(e) of Act 381;

"Due Care Activities" is defined by Section 2(m) of Act 381;

"Eligible Activities" is defined by Section 2(o) of Act 381;

"Eligible Property or Properties" is defined by Section 2(p) Act 381;

"Tax Increment Revenues" is defined by Section 2(ss) of Act 381, and, for purposes of this Agreement, includes school taxes and local (non-school) taxes.

[Signatures appear on the following pages]

In witness of their intent to be legally bound by the terms of this Agreement, each of the parties has set forth its signature below by its duly authorized representative.

CITY OF MARSHALL BROWNFIELD REDEVELOPMENT AUTHORITY

By: _____

Its: _____

BUILDING BETTER
SPACES, LLC

By: _____

Its: _____

EXHIBITS:

- A (Legal Description of Property)
- B (Copy of Brownfield Plan)

Appendix 3

NOTICE TO ALL TAXING JURISDICTIONS

The City of Marshall proposes to approve a Brownfield Plan for a property in the City of Marshall, Michigan.

The City of Marshall has established a Brownfield Redevelopment Authority (the "Authority") in accordance with the Brownfield Redevelopment Act, Act No. 381 of the Michigan Public Acts of 1996, as amended (the "Act"). The Act was enacted to provide a means for local units of government to facilitate the revitalization of environmentally impacted, functionally obsolete, or blighted properties. The Act permits the use of tax increment financing in order to provide the Authority with the means of financing the redevelopment project included in a Brownfield Plan.

The Authority Board has reviewed and recommended the adoption of a Brownfield Plan related to the development of two parcels of property located at 100 Page Street and 500 Industrial Road, Marshall, Michigan. The property is two parcels that will be redeveloped into 4 commercial multi-tenant storage unit buildings.

The property qualifies as "eligible property" under Act 381 on the basis of meeting the definition of a "facility" as defined in the Brownfield Redevelopment Financing Act (1996 PA 381).

This Brownfield Plan provides a means for the developer to recover their costs of eligible activities which primarily includes environmental response activities, site preparation activities and public infrastructure improvement costs.

The plan will be considered for adoption at the _____, 2024 meeting of the Marshall City Council held at _____ pm at City Hall, 323 West Michigan Avenue, Marshall, Michigan 49068. If you have any questions or comments concerning the Brownfield Redevelopment Authority or the adoption of the Plan you may attend the meeting and express those concerns during the Public Hearing. You may also direct inquiries to _____.

Dated: _____, 2024

Appendix 4

Appendix 5



Baseline Environmental Assessment
Vacant Property
100 Page Street and 500 Industrial Road
Marshall, Michigan

Prepared For:
Building Better Spaces, LLC
Battle Creek, Michigan

Project No. 231250
July 9, 2023

Baseline Environmental Assessment
Conducted Pursuant to Environmental Remediation
Part 201 of the NREPA, 1994 PA 451, as Amended

Vacant Property
100 Page Street and 500 Industrial Road
Marshall, Michigan

Prepared For:
Building Better Spaces, LLC
Battle Creek, Michigan

July 9, 2023
Project No. 231250



For EGLE Use Only

BEA Submittal #

MICHIGAN DEPARTMENT OF ENVIRONMENT,
GREAT LAKES, AND ENERGY

Remediation and Redevelopment Division

BASELINE ENVIRONMENTAL ASSESSMENT SUBMITTAL FORM

INSTRUCTIONS:

This form is for submittal of a Baseline Environmental Assessment (BEA), as defined by Part 201, Environmental Remediation and Part 213, Leaking Underground Storage Tanks, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended, for the purpose of establishing an exemption to liability pursuant to Section 20126(1)(c) and Section 21323a(1)(b) for a new owner or operator of property that is a facility as defined by Section 20101(1)(s) or Property as defined by Section 21303(d). The BEA report must be conducted either prior to or within 45 days after becoming the owner or operator, whichever is earliest. This form and the BEA report must be submitted prior to or within 6 months of becoming the owner or operator whichever is earliest. A separate BEA is required for each legal entity that is or will be a new owner or operator of the property. To maintain the exemption to liability, the owner and operator must also disclose the BEA to any subsequent purchaser or transferee before conveying interest in the property pursuant to Section 20126(1)(c) and Section 21323a(1)(b).

DUE CARE:

An owner or operator of a facility or Property also has due care obligations under Section 20107a and Section 21304c with respect to any existing contamination. Documentation of due care evaluations, all conducted response activities, and compliance with 7a or 4c need to be available to EGLE, but not submitted, within 8 months of becoming the owner or operator of a facility and/or Property.

SECTION A: LEGAL ENTITY INFORMATION

Name of Legal entity that does or will own/operate property:

Building Better Spaces, LLC

Mailing Address: 5903 Soaring Eagle Way

City: Battle Creek State: MI ZIP Code: 49014

Contact Person (Name and Title): Donald Loveland

Phone Number: 254-423-2869 Email Address: don@strongarm-drywall.com

Contact for BEA questions if different from submitter, Name and Title:

Courtney Dunaj

Company: Fishbeck

Mailing Address: 2001 Commonwealth Blvd, Suite 200

City: Ann Arbor State: MI ZIP Code: 48105

Phone Number: 269-544-6952 Email Address: cdunaj@fishbeck.com

SECTION B: PROPERTY INFORMATION

Name of Property: Industrial Property County: Calhoun

Street Address(es) of Property: 100 Page St & 500 Industrial Rd

City: Marshall State: MI ZIP Code: 49068

City/Village/Township: Marshall

Property Tax ID (Include all applicable IDs): 53 002 560 00 / 53 002 552 01

Township, Section and Range: Township 2S, Section 26, Range 6W

Decimal Degrees Latitude and Longitude: 42.2670470° / 84.9659870°

Address(es) according to tax records, if different than above:

Collection Method: ☐ Survey ☐ GPS ☒ Interpolation

Status of submitter relative to the property (check all that apply):

☐ Former Owner ☒ Current Owner ☐ Prospective Owner ☐ Former Operator
☐ Current Operator ☐ Prospective Operator

Reference Point for Latitude and Longitude: ☒ Center of Site ☐ Main/Front Door

☐ Front Gate/Main Entrance ☐ Other If Other: _____

SECTION C: SOURCE OF CONTAMINATION AT THE PROPERTY

Facility – regulated pursuant to **PART 201**: ☐ New ☒ Existing

Existing 201 EGLE ID Number: 100 Page St: B201502217PL / 500 Industrial Rd: B201402080PL

Property – regulated pursuant to **PART 213**: ☐ New ☐ Existing

Existing 213 EGLE ID Number: _____

Check all that are known to apply:

Source other than Part 201 or Part 213, or source unknown ☐

Oil or gas production and development regulated pursuant to Part 615 or 625 ☐

Licensed landfill regulated pursuant to Part 115 ☐

Licensed hazardous waste treatment, storage, or disposal facility regulated pursuant to Part 111 ☐

SECTION D: APPLICABLE DATES (provide date for all that are relevant)

Date All Appropriate Inquiry (AAI) Report or Phase I Environmental Assessment Report completed: 07/09/2023

Date Baseline Environmental Assessment Report conducted: 07/09/23

Date submitter first became the owner: 05/26/23

Date submitter first became the operator: 05/26/23

Date submitter first became the operator (if prior to ownership): _____

Anticipated date of becoming the owner for prospective owners: _____

Anticipated date of becoming the operator for prospective operators: _____

If former owner or operator of this property, prior dates of being the owner or operator: _____

SECTION E: CHECK THE APPROPRIATE RESPONSE TO EACH OF THE FOLLOWING QUESTIONS

1. Is the property at which the BEA was conducted a "facility" as defined by Section 20101(1)(s) or a Property as defined by Section 21303(d)?

☒ Yes ☐ No

2. Was the All Appropriate Inquiry (AAI) or Phase I Environmental Assessment Report completed in accordance with Section 20101(1)(f) and or 21302(1)(b)?

☒ Yes ☐ No

3. Was the BEA, including the sampling, conducted either prior to or within 45 days of the date of becoming the owner, operator, or of foreclosure, whichever is earliest?

☒ Yes ☐ No

4. Is this BEA being submitted to the department within 6 months of the submitter first becoming the owner or operator, or foreclosing?

☒ Yes ☐ No

5. Does the BEA provide sufficient rationale to demonstrate that the data is reliable and relevant to define conditions at the property at the time of purchase, occupancy, or foreclosure, even if the BEA relies on studies of data prepared by others or conducted for other purposes?

☒ Yes ☐ No

6. Does this BEA contain the legal description of the property addressed by the BEA?

☒ Yes ☐ No

7. Does this BEA contain the environmental analytical results, a detailed, scaled map (not aerial photo) showing the sample locations, and the basis for the determination that the property is a facility as defined by Section 20101(1)(s) or the basis for the determination that the property is a Property as defined by Section 21303(d)?

☒ Yes ☐ No

SECTION F: ENVIRONMENTAL CONSULTANT SIGNATURE

I certify to the best of my knowledge and belief, that this BEA and all related materials are true, accurate, and complete. I certify that the property is a facility as defined by Section 20101(1)(s) or a Property as defined by Section 21303(d) and have provided the sampling and analyses that support that determination. I certify that any exceptions to, or deletions from, the All Appropriate Inquiry Rule are described in Section 1 of the BEA report.

Courtney Dunaj Courtney Dunaj 9/8/2023
Signature Print Name Date

Company: Fishbeck

Mailing Address: 2001 Commonwealth Blvd, Suite 200

City: Ann Arbor State: MI ZIP Code: 48105

Phone Number: 269-544-6952 Email Address: cdunaj@fishbeck.com

SECTION G: LEGAL ENTITY SIGNATURE

With my signature below, I certify that to the best of my knowledge and belief, this BEA and all related materials are true, accurate, and complete.

Lorelana Donald Lorelana Donald 9/15/2023
Signature Print Name Date

Title and relationship of signatory to submitter:

Owner

Mailing Address: 5903 Soaring Eagle Way

City: Battle Creek State: MI ZIP Code: 49014

Phone Number: 254-423-2869 Email Address: don@strongarm-drywall.com

This form should be submitted to EGLE Remediation & Redevelopment Division District Office for the county in which the property is located, unless the response activity is related to a facility that is regulated by another EGLE Division. An office map is located at www.Michigan.gov/EGLErrd. The BEA report and submittal form should be addressed to the field operations contact, located via the [EGLE-RRD contact map](#). If regulated by another division, contact should be made with that division for information on where to submit the form and report.

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List of Appendices

Appendix 1 Legal Description

Appendix 2 *Phase I Environmental Site Assessment, 100 Page Street & 500 Industrial Road, Marshall, Michigan*, Fishbeck, dated July 9, 2023 (Portions removed as per EGLE request)
Baseline Environmental Assessment, 100 Page Street, Marshall, Michigan, AECOM, dated April 14, 2015 (Portions removed as per EGLE request)
Baseline Environmental Assessment, Industrial Road & S. Mulberry Street, Marshall, Michigan, URS Corporation, dated September 18, 2014 (Portions removed as per EGLE request)
Groundwater Investigation Final Technical Memorandum Report completed for the 500 South Kalamazoo Avenue property by MACTEC, dated December 2, 2003 (Portions removed as per EGLE request)

List of Abbreviations/Acronyms

AAI	All Appropriate Inquiry
ASTM	American Society of Testing and Materials
BEA	Baseline Environmental Assessment
bgl	below ground level
CERCLA	Comprehensive Environmental Response, Compensation and Liability Act
DWP	Drinking Water Protection Criteria
EDR	Environmental Data Resources, Inc.
EGLE	Michigan Department of Environment, Great Lakes, and Energy
ESA	Environmental Subject Property Assessment
facility	Any area, place, parcel or parcels of property, or portion of a parcel of property where a hazardous substance in excess of the concentrations that satisfy the cleanup criteria for unrestricted residential use has been released, deposited, disposed of, or otherwise comes to be located on the Subject Property.
GRCC	Generic Residential Cleanup Criteria
GSIP	Groundwater/Surface Water Interface Protection Criteria
NREPA	Natural Resources and Environmental Protection Act
PCB	polychlorinated biphenyl
PCE	tetrachloroethylene
PNA	polynuclear aromatic hydrocarbon
REC	recognized environmental condition
SVII	Soil Volatilization to Indoor Air Criteria
TCE	trichloroethylene
VIAP	Volatilization to Indoor Air Pathway
VOC	volatile organic compound

1.0 Introduction

This Baseline Environmental Assessment (BEA) was conducted for Building Better Spaces, LLC on two parcels located at 100 Page Street and 500 Industrial Road (Parcel Nos. 53-002-560-00 and 53-002-552-01) in the City of Marshall, Calhoun County, Michigan (the Subject Property). A Location Map and Subject Property Map are provided as Figures 1 and 2, respectively. The legal descriptions for the parcels are included as Appendix 1. This BEA was prepared in accordance with Section 20126(1)(c) of Part 201 of the NREPA, 1994 Public Act 451, as amended. This BEA was also completed in accordance with the instructions associated with the *BEA Submittal Form EQP 4025* (Rev10/2022), which provides guidance for the preparation and submittal of BEAs to the Michigan Department of Environment, Great Lakes, and Energy (EGLE).

Fishbeck prepared this BEA to provide a written document that describes the results of an All Appropriate Inquiry (AAI) and the sampling and analysis, which confirm that the Subject Property is a “facility” as defined in Part 201. The BEA establishes a liability exemption for the cleanup of existing contamination at the Subject Property.

The property information is summarized as follows:

Address	100 Page Street and 500 Industrial Drive
City/Township/Village	City of Marshall
County	Calhoun
State	MI
Section	26
Quarter and Quarter/Quarter Section	NE ¼ and NE ¼ of SE ¼
Town	2S
Range	6W
Parcel #'s	53-002-560-00 and 53-002-552-01
Location	The Subject Property is located on the south side of Page Street and the North side of Industrial Drive between South Kalamazoo Street and South Mulberry Street.
Approximate Acreage	3.57
Legal Description(s)	See Appendix 1
Latitude	42.2670470
Longitude	84.9659870
Latitude and Longitude Reference Point	Center of Subject Property
Collection Method	Interpolation

Based on the data collected during previous environmental investigations conducted by URS Corporation in 2014 and MACTEC in 2002, the Subject Property was determined to be a “facility”, as defined in Part 201, due to the presence of multiple contaminants in soil and groundwater at concentrations above Part 201 Generic Residential Cleanup Criteria (GRCC).

2.0 Owner Information and Intended Use of the Property

This BEA was prepared on behalf of Building Better Spaces, LLC as a prospective owner of the Subject Property. Building Better Spaces, LLC intends to develop the Subject Property with a 28,000-square foot self-service storage facility and stormwater retention pond. The future operations at the Subject Property will not involve the use of hazardous substances or petroleum products.

3.0 Phase I ESA

3.1 Executive Summary

Fishbeck conducted a Phase I ESA on the Subject Property, report dated July 9, 2023. A copy of the Phase I ESA is included as Appendix 2. Please note, the EDR Radius Map Report and EGLE files have been intentionally omitted from the version of the Phase I ESA appended to the BEA, per EGLE BEA instructions.

The Subject Property is located in the City of Marshall Industrial (I-1) district and is bordered by roadways, a railroad, commercial, and industrial properties:

Direction	Observed Use
North	Page Street, beyond which are railroad tracks and three unoccupied industrial properties (501 and 420 West Spruce Street and 343 South Mulberry Street).
South	Industrial Road, beyond which is Progressive Dynamics (507 Industrial Road).
East	Vacant grassland, beyond which are two commercial properties – B&B Services and Marshall Advisor Newspaper & Vintage Vixens Beauty Parlor (500 and 514 South Kalamazoo Street).
West	Residential properties.

The Subject Property consists of two legal parcels occupying approximately 3.57 acres. The Subject Property is currently not developed with any structures; however, a remnant concrete slab is present on the northwestern portion from a previously existing commercial building that was demolished in 2013. Historical use of the central and southern portions of the Subject Property has been industrial manufacturing in nature from at least 1883 until approximately 2005 when the previously present industrial structures located on the east central and southern portions of the Subject Property were demolished. The Subject Property has remained vacant land since demolition was completed. Historical use of the east central and southern portions of the Subject Property includes the Page Brothers Buggy Company (buggy manufacturer) from 1883 to 1931 followed by Lambert Machine Company (coffee roaster manufacturer) from 1931 to 1949 and Ronan & Kunzl (electric water heater manufacturer) from 1954 to 1996. The 100 Page Street parcel (northern portion) was developed with a shed between 1918 and 1931 followed by a second structure constructed on the western property boundary in approximately 1948 that was occupied by various commissaries, warehouses, and commercial companies until demolition was completed in 2013.

Previous environmental investigations completed at both the 100 Page Street and the 500 Industrial Road parcels of the Subject Property identified various contaminants in soil and groundwater at concentrations above multiple Residential Criteria, including Drinking Water, Groundwater Surface Water Interface, and Direct Contact; therefore, the Subject Property is considered a “*facility*.”

No significant data gaps were encountered for the Phase I ESA.

The Phase I ESA was performed in conformance with the scope and limitations of ASTM Practice E1527-21 of the Subject Property. Any exceptions to, or deletions from, this practice are described in the Limitations and Exceptions section of the Phase I ESA report. This assessment revealed no evidence of Recognized Environmental Conditions (RECs) in connection with the property except for the following:

- Based on the results of previous investigations of the Subject Property, multiple contaminants were identified at concentrations exceeding Part 201 Generic Residential Cleanup Criteria (GRCC); therefore, the Subject Property is a “*facility*” as defined in Part 201.
- The historic use of the central and southern portion of the Subject Property for industrial manufacturing and the presence of a railroad spur prior to 1883 until approximately 2000.
- The Subject Property is located in an area historically used for industrial manufacturing, a rail yard, bulk oil and gas storage, a filling station, and a foundry. Additionally, soil and groundwater contamination has been

identified in the area of the Subject Property in excess of multiple Criteria. Contaminants identified over Criteria consist of multiple metals, TCE, and PCE.

3.2 Limitations, Exceptions, and Deletions

Processes, procedures, and methodologies used in acquiring information and recording data for the assessment were in accordance with procedures outlined in ASTM E1527-21. The assessment was conducted following generally accepted principles and practices of other consultants conducting similar assessments at the same time and in the same geographic area. Intrusive investigation and sampling were not conducted as a part of this assessment.

The assessment resulted in no significant exceptions, deviations, or deletions from the ASTM E1527-21 Standard. Researched and reviewed information was limited to documentation that was reasonably ascertainable and/or practically available from local, state, and federal government records.

3.3 Data Gaps

During the course of conducting the Phase I ESA, the following data gaps were identified:

- The Subject Property was developed prior to 1883; therefore, Fishbeck was unable to determine the first developed use of the Subject Property and was, therefore, unable to achieve the historical research objectives identified in the ASTM standard, even after reviewing the standard historical resources identified in the ASTM standard that were reasonably ascertainable and likely to be useful. Based on our knowledge of the historic developed uses, this data gap is not considered likely to have a material impact upon the findings and conclusions of this report. Therefore, this data gap is not considered a significant data gap.
- Fishbeck submitted a FOIA request to the Calhoun County Health Department, however, as of the date of this report, the health department has not responded to the FOIA request, which is a data gap. Based on our knowledge of the historic developed uses, this data gap is not considered likely to have a material impact upon the findings and conclusions of this report. Therefore, this data gap is not considered a significant data gap.
- The lack of a title search 4.1.1 for recorded environmental liens and activity use limitations is a data gap. Building Better Spaces, LLC is not aware of any environmental liens or activity use limitations on the Subject Property, and the report provided by EDR did not find any activity and use limitations listed for the Subject Property; therefore, this data gap does not represent a significant data gap.

As noted above, the data gaps identified in the Phase I ESA were not considered significant data gaps.

4.0 Facility Status

4.1 100 Page Street

4.1.1 Methods

A Phase II ESA was completed by URS Corporation for the 100 Page Street portion of the Subject Property on May 7, 2014 that consisted of three borings advanced to a maximum depth of 12 feet bgl. Three soil and three groundwater samples were collected for laboratory analysis of VOCs, SVOC, PCBs, and Michigan 10 Metals.

In addition to URS's 2014 investigation noted above, MACTEC Engineering and Consulting of Michigan, Inc. (MACTEC) completed a groundwater investigation that included the 100 Page Street portion of the Subject Property on November 4, 2002. MACTEC's groundwater investigation included groundwater sampling from one monitoring well located on the 100 Page Street portion of the Subject Property from a depth of 5-10 feet bgl. Laboratory analysis of the five groundwater samples collected by MACTEC consisted of VOCs and Michigan 10 Metals.

4.1.2 Investigation Results

The soils encountered on the 100 Page Street parcel were generally characterized as gravelly silt with trace clay and sand to a depth of approximately 3 feet bgl underlain by fine and coarse sand to a depth of at least 12 feet bgl. Groundwater was encountered between approximately 7.0 and 8.0 feet bgl.

Soil

The analytical results identified the following:

- Arsenic at concentrations in excess of Part 201 GRCC, specifically the Residential DWP, GSIP, and DC Criteria.
- Selenium at concentrations in excess of Part 201 GRCC, specifically the Residential GSIP Criteria.

Groundwater

The analytical results identified the following:

- Lead at concentrations in excess of Part 201 GRCC, specifically the Residential DW Criteria.
- TCE at concentrations in excess of Part 201 GRCC, specifically the Residential DW Criteria.
- Cis-1,2-dichloroethylene in excess of Part 201 GRCC, specifically the Residential GSI Criteria
- Mercury at concentrations in excess of Part 201 GRCC, specifically the Residential DW and GSI Criteria.

4.2 500 Industrial Road

4.2.1 Methods

A Phase II ESA was completed by URS Corporation for the property described as “*Undeveloped Parcels Industrial Road & S. Mulberry Street*” that included the 500 Industrial Road portion of the Subject Property on May 7, 2014 that consisted of five borings advanced to a maximum depth of 12 feet bgl. Five soil and five groundwater samples were collected for laboratory analysis of VOCs, SVOC, PCBs, and Michigan 10 Metals.

In addition to URS’s 2014 investigation noted above, MACTEC Engineering and Consulting of Michigan, Inc. (MACTEC) completed a groundwater investigation on the east adjoining property and the 500 Industrial Road portion of the Subject Property on November 4, 2002. MACTEC’s groundwater investigation included groundwater sampling from five monitoring wells located on the 500 Industrial Road portion of the Subject Property from a depth of 5-10 feet bgl. Laboratory analysis of the five groundwater samples collected by MACTEC consisted of VOCs and Michigan 10 Metals.

4.2.2 Investigation Results

The soils encountered were generally characterized as gravelly silt with trace clay and sand to a depth of approximately 3.0 feet bgl underlain by fine and coarse sand to a depth of at least 12 feet bgl. Groundwater was encountered between approximately 6 and 7 feet bgl.

Soil

The analytical results identified the following:

- Arsenic at concentrations in excess of Part 201 GRCC, specifically the DWP, GSIP, and DC Criteria.
- Selenium at concentrations in excess of Part 201 GRCC, specifically the GSIP Criteria.
- Mercury at concentrations in excess of Part 201 GRCC, specifically the GSIP Criteria.

Groundwater

The analytical results identified the following:

- Lead at concentrations in excess of Part 201 GRCC, specifically the DW Criteria.
- PCE and TCE at concentrations in excess of Part 201 GRCC, specifically the DW and GSI Criteria.

4.3 Facility Status

Based on the analytical results of URS's May 2014 Phase II investigations, and MACTEC's 2002 Groundwater Investigation at the 100 Page Street and 500 Industrial Road portions of the Subject Property, both Subject Property parcels were determined to be a "facility", as defined in Section 20101(1)(s) of Part 201 of the NREPA or Property as defined by Section 21303(d), 1994 PA 451, as amended, due to the presence of arsenic, selenium, and mercury in soil at concentrations above Part 201 GRCC as well as the presence of lead, mercury, cis-1,2-dichloroethylene, PCE, and TCE in groundwater at concentrations above Part 201 GRCC.

Tables are presented in AECOM's 2015 100 Page Street BEA and URS's 2014 Industrial Road & S. Mulberry Street BEA, located in Appendix 2 of this BEA.

5.0 Conclusions

Fishbeck concludes that this assessment is sufficient to provide the liability protections to the prospective owner and operator that are provided for in Section 20126(1)(c) of Part 201 of the NREPA, as amended, and pursuant to the CERCLA.

6.0 Identification of Author and Date BEA was Conducted

The persons with primary responsibility for the data assembly, interpretation, and technical conclusions of this BEA are Courtney Dunaj, EP, and Joseph W. Hunter, EP, of Fishbeck.

Date BEA Conducted: July 9, 2023

Assessment Conducted By:



Joseph W. Hunter, EP

Assessment Reviewed By:



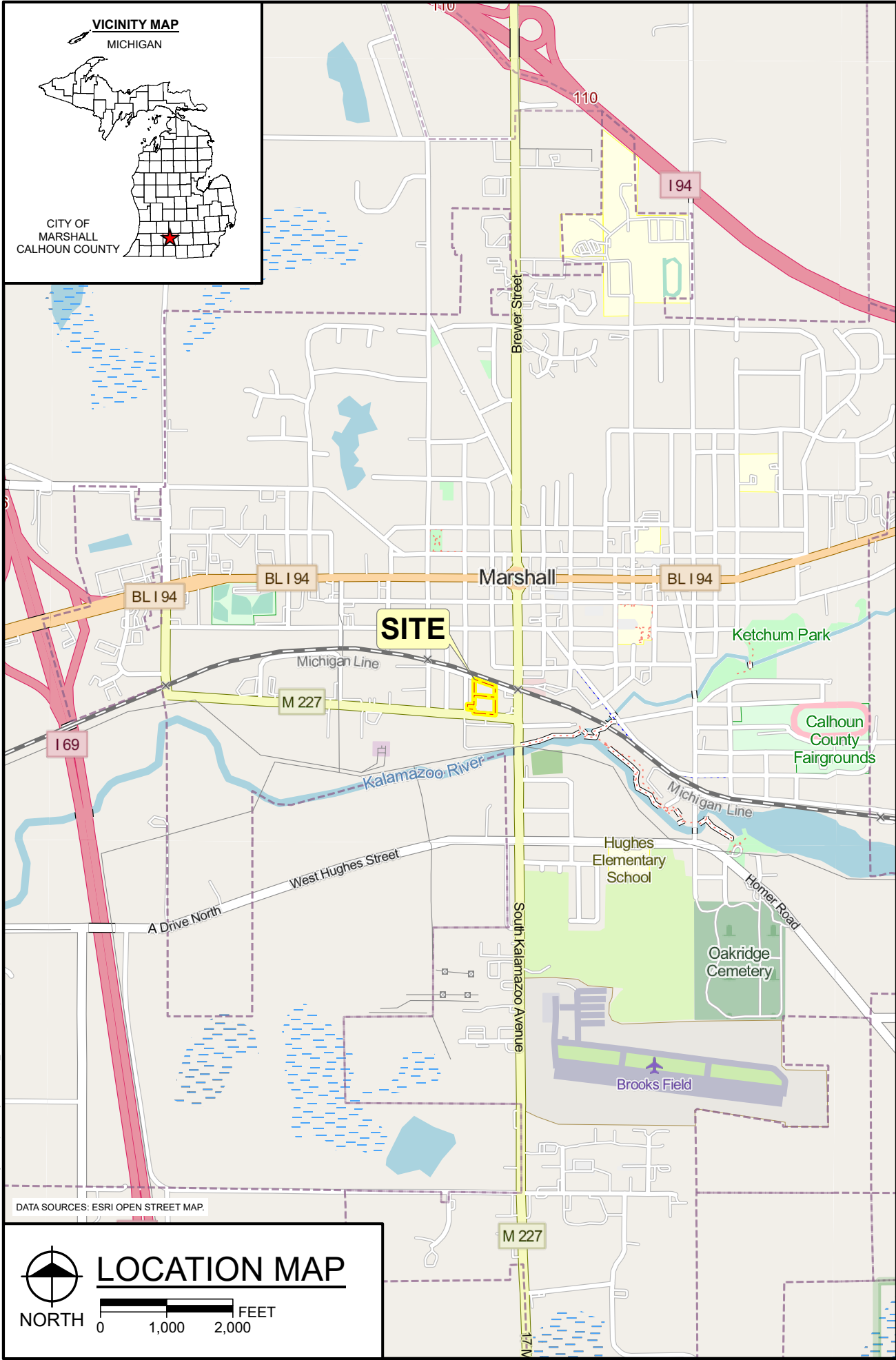
Courtney Dunaj, EP

7.0 References

Baseline Environmental Submittal Form, Form EQP 4025 (Rev10/2022); submittal of a BEA, as defined by the Environmental Remediation, Part 201 of the NREPA, 1994 PA 451, as amended, and the Part 201 Rules and Part 213 Rules promulgated thereunder, for the purpose of establishing an exemption to liability pursuant to Section 20126(1)(c) and Section 21323a(1)(b) for a new owner or operator of property that is a "facility" and Property as defined by Section 20101(1)(s), and Section 21303(d), respectively.

Natural Resources and Environmental Protection Act, 1994 PA 451, Part 201 and Part 213, as amended.

Figures



DATA SOURCES: ESRI OPEN STREET MAP.



VICINITY MAP

MICHIGAN

CITY OF
MARSHALL
CALHOUN COUNTY



Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.
231250

FIGURE NO.
1

PLOT INFO: Z:\2023\231250\CAD\GIS\ProProj\BEA.aprx Layout: FIG01_Location Map Date: 8/7/2023 2:28 PM User: abhavens

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PLOT INFO: Z:\2023\231250\CAD\GIS\Proj\BEBE.aprx Layout: FIG02_Site Map Date: 8/8/2023 10:06 AM User: ahavens



LEGEND

Approximate Property Boundary

fishbeck

Engineers | Architects | Scientists | Constructors

Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.

231250

FIGURE NO.

2

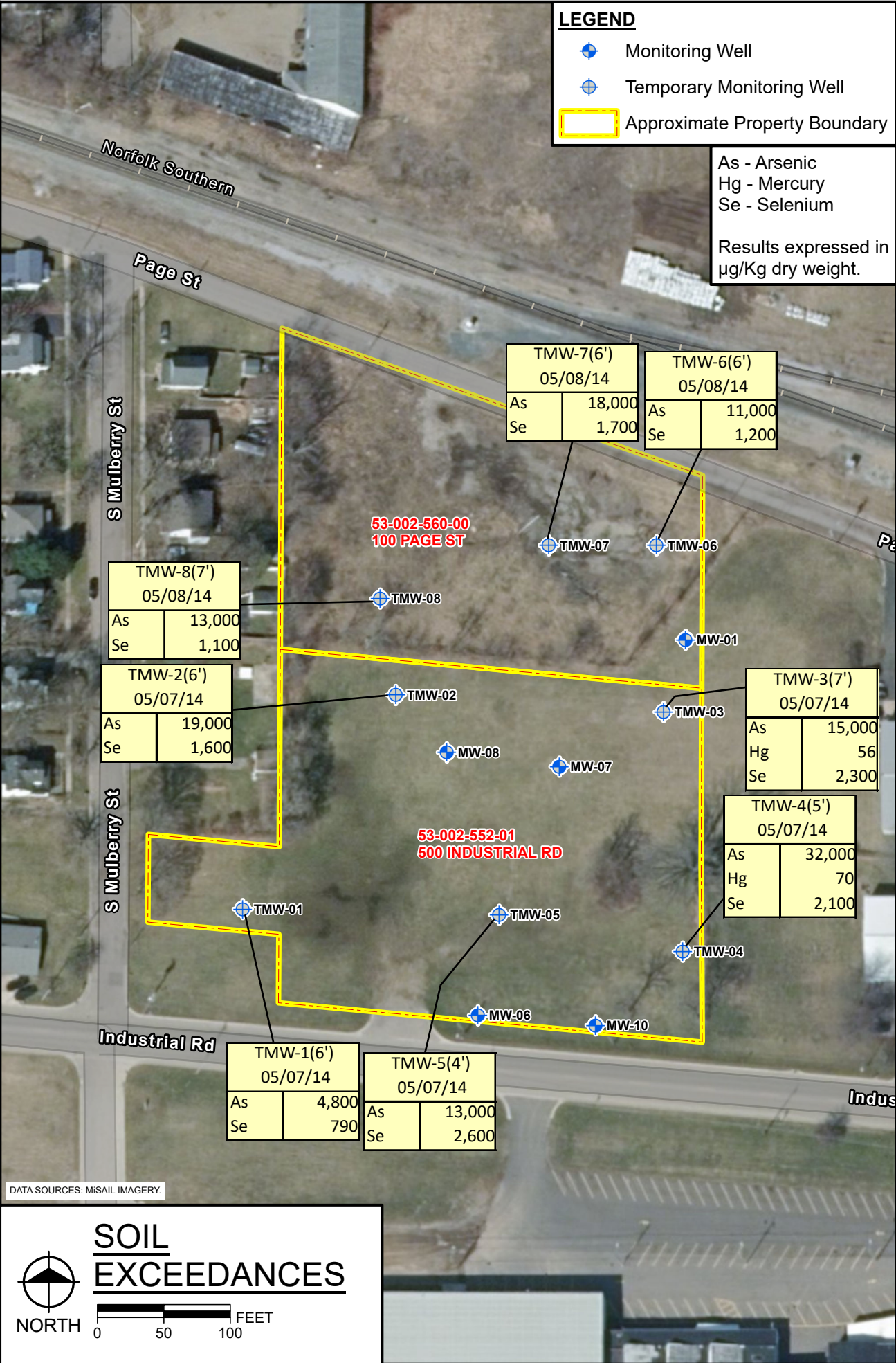
DATA SOURCES: MISAIL IMAGERY.

NORTH

SITE MAP

0 50 100 FEET

PLOT INFO: Z:\2023\231250\CAD\GIS\Proj\BEEA.aprx Layout: FIG03_Soil Exceedances Date: 8/17/2023 3:55 PM User: ahavens



Engineers | Architects | Scientists | Constructors

Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

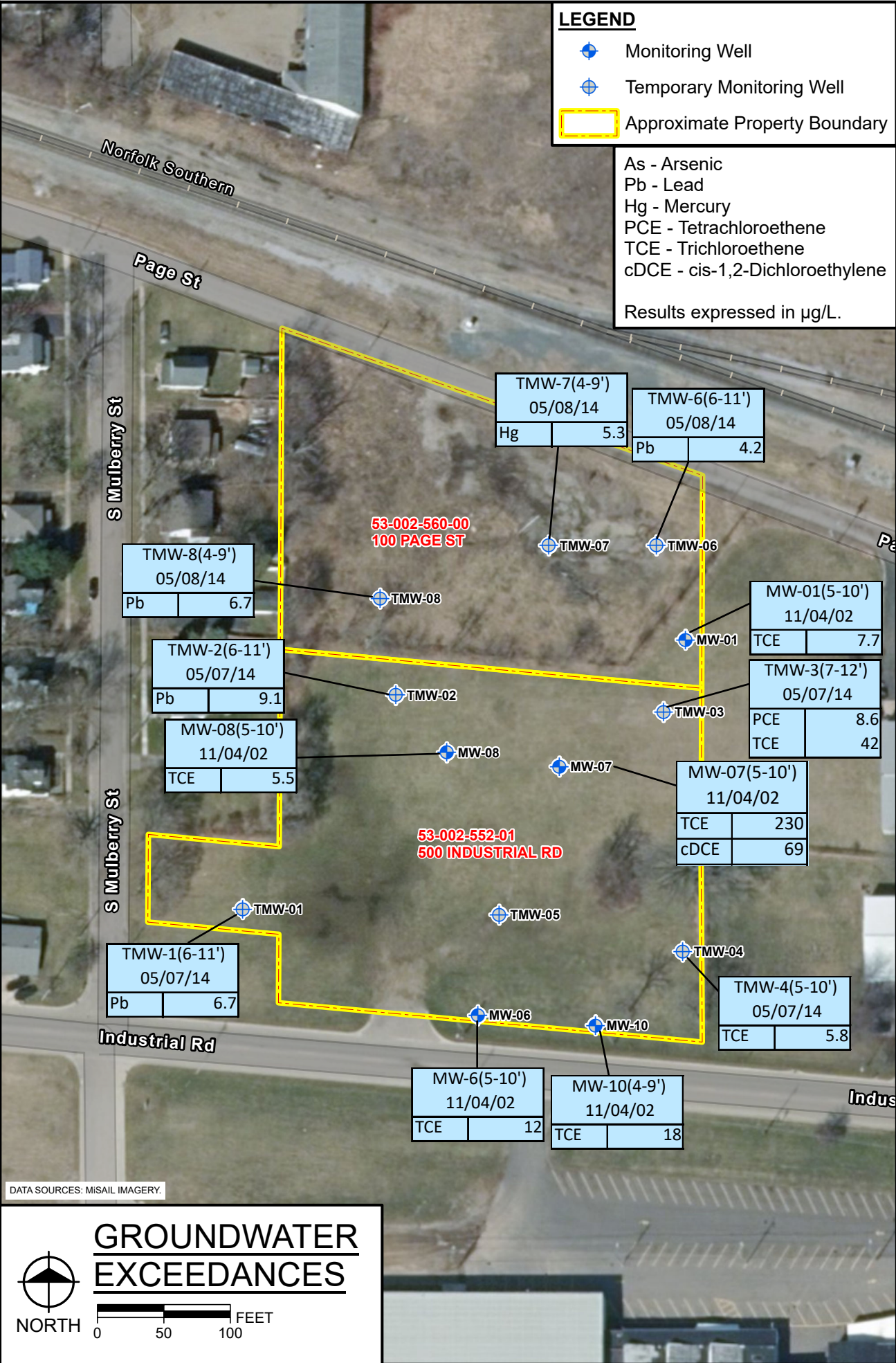
Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.
231250

FIGURE NO.
3

PLOT INFO: Z:\2023\231250\CAD\GIS\Proj\BEEA.aprx Layout: FIG04_Groundwater Exceedances Date: 8/17/2023 3:55 PM User: ahavens



Engineers | Architects | Scientists | Constructors

Hard copy is intended to be 8.5"x11" when plotted. Scale(s) indicated and graphic quality may not be accurate for any other size.

100 Page St & 500 Industrial Rd

Marshall, Michigan

Baseline Environmental Assessment

PROJECT NO.
231250

FIGURE NO.
4

**CITY OF MARSHALL, MICHIGAN
RESOLUTION NO. 2025-02**

**A RESOLUTION SUPPORTING THE ADOPTION OF A BROWNFIELD PLAN OF
BUILDING BETTER SPACES, LLC REDEVELOPMENT**

Minutes of a regular meeting of the Council of the City of Marshall, held on January 21, 2025, at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

WHEREAS, the City of Marshall, pursuant to and in accordance with the provisions of the Brownfield Redevelopment Financing Act being Act 381 of the Public Acts of the State of Michigan of 1996, as amended (the "Act"), has formally resolved to participate in the Brownfield Redevelopment Authority (BRA) of the City of Marshall (the "Authority") and have designated that all related activities shall proceed through the BRA; and

WHEREAS, the Authority, pursuant to and in accordance with Section 13 of the Act, has reviewed, and recommended for approval by the Marshall City Council, the Brownfield Plan (the "Plan") attached hereto, to be carried out within the City of Marshall, relating to the development of property located at 100 Page Street and 500 Industrial Road, Marshall, Michigan 49068 (the "Site"), as shown in Figures 1 and 2 of the Plan and more particularly described in the legal description of the property contained within the attached Plan; and

WHEREAS, the Marshall City Council have reviewed the Plan, and have been provided a reasonable opportunity to express their views and recommendations regarding the Plan and in accordance with Section 14(5) of the Act; and

WHEREAS, the Marshall City Council have noticed and held a public hearing in accordance with Section 14 (1, 2, 3, 4, and 5) of the Act; and

WHEREAS, the City of Marshall Brownfield Redevelopment Authority has passed a resolution supporting the adoption of the Plan; and

WHEREAS, the Marshall City Council have made the following determinations and findings:

1. The Plan constitutes a public purpose under the Act;
2. The Plan meets all of the requirements for a Brownfield plan set forth in Section 13 of the Act;
3. The proposed method of financing the costs of the eligible activities, as described in the Plan, was feasible and the Authority has the ability to arrange the financing;

4. The costs of the eligible activities proposed in the Plan are reasonable and necessary to carry out the purposes of the Act; and
5. The amount of captured taxable value estimated to result from the adoption of the Plan is reasonable; and

WHEREAS, as a result of the review of the Plan the Marshall City Council concur with the approval of the individual Plan.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALL:

1. **Plan Support.** Pursuant to the authority vested in the Marshall City Council, by the Act, the Plan is hereby supported in the form attached to this Resolution.
2. **Severability.** Should any section, clause, or phrase of this Resolution be declared by the courts to be invalid, the same shall not affect the validity of this Resolution as a whole nor any part thereof other than the part so declared to be invalid.
3. **Repeals.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

Resolution declared adopted this 21st day of January 2025.

Michelle Eubank, City Clerk

I, Michelle Eubank, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on January 21, 2025 and that the said meeting was conducted and that the minutes of the meeting were kept and will be or have been made available.

Michelle Eubank, City Clerk

BROWNFIELD PLAN DEVELOPMENT AND REIMBURSEMENT AGREEMENT

THIS BROWNFIELD PLAN DEVELOPMENT AND REIMBURSEMENT AGREEMENT (the "Agreement"), is entered into on _____, 2024, between the **CITY OF MARSHALL BROWNFIELD REDEVELOPMENT AUTHORITY**, a Michigan public body corporate established pursuant to Act 381 of the Public Acts of 1996, as amended, MCL 125.2651 et seq. ("Act 381"), whose address is 323 West Michigan Avenue, Marshall, Michigan 49068 (the "Authority"), and **BUILDING BETTER SPACES, LLC**, a Michigan limited liability company, whose address is 119 Marshall Street, Battle Creek, Michigan 49014 (the "Developer").

RECITALS

- A. The Authority, and the City of Marshall (the "City"), have determined that brownfield redevelopment constitutes the performance of an essential public purpose which protects and promotes the public health, safety and welfare.
- B. The City has established a Brownfield Redevelopment Authority and the Authority, and the City have adopted a Brownfield Plan specifically for this site (the "Plan"), pursuant to the provisions of Act 381.
- C. The Authority and the City have designated certain properties that have conditions of environmental contamination, blight or obsolescence as appropriate sites for creating a Plan.
- D. Act 381 permits the use of the real and personal property tax revenues generated from the increase in value (the "Increment") to brownfield sites constituting Eligible Property under Act 381 resulting from their redevelopment to pay or reimburse the payment of costs of conducting Eligible Activities (these costs are referred to as "Eligible Costs") and permits the reimbursement to Developer of Eligible Costs it has incurred.
- E. Developer currently owns property in the City commonly known as 100 Page Street and 500 Industrial Road, Marshall, Michigan 49068, Parcel Numbers 53-002-552-01 & 53-002-560-00
- F. The Property has been included in the Plan and qualified as an "Eligible Property" under the terms of Act 381.
- G. Developer intends to redevelop the Property, which is a facility, into a commercial storage units business. The total capital investment on the project is expected to be approximately \$1.27 million. Commencement of construction of the project is intended to begin within six-eight months of the Effective Date of this Agreement and be completed within 24 months thereafter (Together, this description constitutes the "Project").
- H. The Project will require the Developer to incur Eligible Costs associated with certain Eligible Activities including environmental response activities, site preparation activities, public infrastructure improvements. Brownfield Plan/Work Plan preparation and contingency and which may require the services of various contractors, engineers, environmental consultants, attorneys and other professionals. The Developer's Eligible Costs shall not exceed \$588,459, over a period of not-to-exceed 20 years and/or actual expenses incurred and documented to the Authority's satisfaction.
- I. The parties are entering into this Agreement to establish the procedure for the reimbursement from Tax Increment Revenues under Act 381 as amended.
- J. The obligation of Developer to develop the Project on the Property is contingent

upon Developer's ability to secure the following:

- Developer shall have obtained all necessary governmental and quasi-governmental approvals needed to develop the Property and permit the use of the Property for the Project, including, for example and not limitation, a special use permit, site plan approvals, zoning variances and/or rezoning, building permits, and any and all other permits, consents and final approvals and authorizations necessary to develop, construct and utilize the Property for the Project.

NOW THEREFORE, in consideration of the mutual covenants, conditions and agreements set forth herein, the parties agree as follows:

1. Recitals. The above recitals are acknowledged as true and correct, and are incorporated by reference into this Paragraph.

2. The Plan. The Plan, approved by the Authority and the Marshall City Council, is attached as Exhibit B and incorporated as part of this Agreement. To the extent provisions of the Plan or this Agreement conflict with Act 381, Act 381 controls.

3. Term of Agreement. Pursuant to the Plan and this Agreement, the Authority agrees it shall capture and reimburse the Developer that amount of Tax Increment Revenues generated from real and personal property taxes allowed by law on the Eligible Property. At any time after the completion of the Project, Developer may give to the Authority written notice directing the Authority to commence the capture of such Tax Increment Revenues (the "Capture Commencement Notice"). Completion of the Project shall be deemed achieved once a final certificate of occupancy is obtained for the Project. Capture will begin in the first full year after Developer's delivery of the Capture Commencement Notice, and will continue until the earlier of:

3.1. Full reimbursement to the Authority of its Administrative Costs, plus reimbursement to the Developer of the Property as outlined in the Plan, including reimbursement of Eligible Costs for those Eligible Activities set forth in Paragraph 5, plus an additional amount captured by the Authority for an additional five full years of tax capture ("Additional Authority Amount") such Additional Authority Amount to be designated for the Local Brownfield Revolving Fund "Local Fund"; or

3.2. Up to 24 full years following the commencement of the reimbursement to the Developer of the Property as outlined in the Plan. With five of the 24 years designated for Local Brownfield Revolving Fund (LBRF) capture only.

4. Evidence of Ownership. Not later than the date of delivery of the Capture Commencement Notice, Developer shall provide to the Authority each of the following: (a)

evidence satisfactory to the Authority that the Developer has acquired fee simple title to the Property, which evidence shall include (without limitation) a copy of a recorded deed to the Property in favor of the Developer; and (b) a copy of a commitment for owner's title insurance with respect to the Property (the "Commitment"), which Commitment shall show the Developer as record owner of the Property, and shall otherwise be in form and reasonably substance satisfactory to the Authority.

5. Eligible Activities. The Developer shall diligently pursue completion of the Eligible Activities summarized in the Plan and set forth in this Paragraph. The Authority shall, in accordance with the terms of this Agreement, reimburse the Developer for Eligible Costs incurred on or after the date of the inclusion of this Project in the Plan. For purposes of this Agreement, "Eligible Costs" means costs incurred in conducting Eligible Activities including environmental due diligence and due care activities, site assessment and baseline environmental assessment activities, public infrastructure, site preparation, Brownfield Plan/Work Plan Preparation, and a contingency amount, and which may require the services of various contractors, engineers, environmental consultants, attorneys and other professionals, and/or any other Eligible Activities permitted under Act 381 and summarized in the Plan.

6. Reimbursement Source. During the term of this Agreement and except as otherwise set forth in this Agreement, the Authority shall reimburse the Developer for its Eligible Costs, in accordance with the process herein, and as limited under this Agreement, from all available (actually captured) Tax Increment Revenues collected from the real and personal property taxes on the Property.

7. Reimbursement Process.

7.1. Cost Reimbursement Request. Before December 31 of the year Developer provides the Capture Commencement Notice (and in no event more than two (2) years following the Completion Date (any submittal occurring after that two (2) year period being a ("Late Submittal")), the Developer will provide sufficient documentation of the Eligible Costs incurred including the dates of each Eligible Activity, a complete description of the work, proof of payment, detailed invoices for the costs involved for each Eligible Activity, sworn statements, lien waivers from Developer's general contractor (to include verification that all applicable subcontractors were paid in full) and other back up documentation reasonably requested by the Authority; a written statement certifying to the Authority that all such costs are Eligible Costs; and a final certificate of occupancy to document completion of the Project or such other certificate as is required under any tenant lease for the applicable portion of the Project in order for Developer to turnover such space to its tenant. The information and documentation described in the preceding sentence comprise the "Completed Request".

Failure to provide the above noted information when due, or within the time permitted by the Authority under Paragraph 7.1, shall not extend the term of the Agreement and consequently may result in foregone reimbursement, to the Developer by the Authority, for Eligible Costs.

7.2. Authority Staff Review. The Authority Staff shall review each reimbursement request within 30 days after receiving it. If Authority Staff determines that the documentation submitted by the Developer is not a Completed Request, then Developer shall

reasonably cooperate in the Authority's review by providing, within 30 days of the Authority's written request, any additional documentation of the Eligible Costs as is reasonable and necessary by the Authority in order to complete its review. Within 45 days following the receipt of such supplemental information, the Authority shall make the determination of whether the costs are eligible for reimbursement with the Authority and Developer agreeing, in general, that the Eligible Costs as defined in the Plan are eligible for reimbursement and so long as such Eligible Costs are documented sufficiently to the Authority, the Authority will not unreasonably withhold its approval of the Developer's reimbursement request.. If the Developer wishes to challenge that determination, it shall provide written notice to the Authority within 15 days of the Authority Staff's written determination, and the issue shall be brought to the Authority within 45 days thereafter for its determination. The Developer shall not be entitled to any claim or cause of action for consequential damages against the Authority as a result of any determinations made in good faith regarding whether or not any cost submitted by the Developer constitutes an "Eligible Cost," and hereby grants the City and the Authority and their respective officers, agents and employees, a complete release and waiver of any such claims or causes of action as a result of the foregoing. Any dispute arising out of a request for reimbursement shall not affect Developer's right to receive reimbursements as to the undisputed portions of the Completed Request.

7.3. Reimbursement. Before July 31 of the year after Developer delivers a Capture Commencement Notice (and as property taxes are received each subsequent year) after both the summer and winter taxes are captured and collected on the Property, the Authority shall reimburse its Administrative Costs and pay approved Eligible Costs to the Developer from Tax Increment Revenues that are generated from the Property in accordance with the Plan and Paragraph 7 to the extent that taxes have been captured and are available in that fiscal year. The Authority shall receive ten (10) percent of Tax Increment Revenues each year until its Administrative Costs are fully reimbursed, unless a lower percentage is otherwise designated by the Authority.

In the event that there are insufficient Tax Increment Revenues available in any given year to reimburse all of Developer's Eligible Costs, as described in Paragraph 5, then the Authority shall reimburse the Authority or Developer only from available Tax Increment Revenues. The Authority shall make additional payments, on an annual basis as property taxes are received, toward the Developer's remaining unpaid Eligible Costs during the term of this Agreement. Except as otherwise provided in this Agreement, the Developer shall not be entitled to receive any interest on amounts for which reimbursement is requested under this Agreement. The Developer shall not be entitled to reimbursement under this Agreement unless all real and personal property taxes have been timely and completely paid, including all penalties, interest and other amounts due in relation thereto when due. For purposes of this Agreement, to be timely paid, taxes must be paid before the date on which they can no longer be paid without penalties or interest. The repayment obligation under this Agreement shall expire upon the earlier of the full payment by the Authority to the Developer of all amounts due to the Developer from the Tax Increment Revenues or up to 14 full years from the beginning of Tax Increment Revenue capture. Notwithstanding anything herein to the contrary, if there is a reduction of the Tax Increment Revenue capture for the Project from that projected, then the Authority shall, in good faith, upon request from the Developer to extend the term of this Agreement and/or the capture and reimbursement term to allow for the full reimbursement to Developer for all of the Developer's Eligible Costs.

7.4. Method of Reimbursement. The Authority will reimburse the Developer for Eligible Costs as follows:

Checks shall be payable to and delivered by certified mail (or through electronic transfer if available through Developer) to:

Building Better Spaces, LLC
119 Marshall Street
Battle Creek, MI 49014

8. Adjustments. The parties acknowledge that adjustments regarding the amount of Tax Increment Revenue paid to the Developer may occur under any of the following circumstances:

8.1. Audit or Court Ruling: In the event that a state agency of competent jurisdiction conducting an audit of payments made to the Developer under this Agreement or a court of competent jurisdiction determines that any portion of the payments made to the Developer under this Agreement is unlawful, the Developer shall pay back to the Authority that portion of the payments made to the Developer within 30 days of the determination made by a state agency or the court as the case may be. However, the Developer shall have the right, before any such repayment is made, to appeal on its or the Authority's behalf, any such determination made by a state agency or court as the case may be. If the Developer is unsuccessful in such an appeal, the Developer shall repay the portion of payments found to be unlawful to the Authority within thirty (30) days of the date when the final determination is made on the appeal. The Developer shall be responsible for payment of all of the City's and Authority's legal fees associated with any determination of whether a cost for which reimbursement is requested constitutes an "Eligible Cost" and all of the City's and Authority's legal fees associated with the review or determination of such issues by any state agency or court.

8.2. Property Tax Appeal: In the event the Developer, or any subsequent owner of real estate on the Property, files an appeal related to the taxable value of parcels of property included in the Brownfield Plan, the Authority shall do the following:

- (a) The Authority will continue to make the Tax Increment Financing Reimbursement payments based upon its taxing authorities assessment of the real property taxes for the Project;
- (b) Once any tax appeals are adjudicated, the Authority will make adjusted payments pursuant to Section 8.3 of this Agreement.

8.3. Reduction of Property Assessments. If the Authority (i) incurs Administrative Costs on behalf of the Developer with respect to the Project, Site or Application and (ii) the Developer initiates, participates in or supports any proceeding or process which results in a reduction of

the tax increment capture for the Project from that projected and along the same term as contained within the Plan, then the provisions under Paragraph 3 will require a redetermination recalculation regarding the amount of Tax Increment Revenues that the Authority previously paid to Developer (the excess amount determined to have been paid is the "Excess Amount") as a result of such lower assessments. If that amount is less than the actual amount of Tax Increment Revenues that the Authority has already paid to the Developer, the Excess Amount shall be offset against future reimbursements to Developer of Eligible Costs.

9. Responsibilities of Developer. In consideration of the inclusion of the Property into the Plan and the resulting financial benefits, which it expects to receive, and the Authority's commitments to capture of Tax Increment Revenue and to assist the Developer in the Project, Developer agrees to the following:

9.1. Project. At its sole expense, the Developer shall use its best efforts to conduct the activities described in the Plan and to construct the Project. Notwithstanding anything herein to the contrary, the Developer's obligation to commence construction of the Project shall be subject to Developer's determination, in its business discretion, that the Project is viable. The total capital investment on all phases of the project is expected to be approximately \$4.9 million. Subject to matters beyond the reasonable control of the Developer (e.g., war, acts of God, failure to obtain governmental approvals, governmental restrictions, exceptional health concerns for which a "stay at home" or "shelter in place" order is issued by an applicable governmental authority, etc. and any other delays due to war, terrorism, lock-out, fire, or other casualty, unavailability of materials, unanticipated construction delay, acts or omission of governmental authorities, severe weather, or other causes beyond the reasonable control of Developer and its contractors) (collectively "Force Majeure" events), the Developer shall commence construction of the Project within a commercially reasonable time after the date that Developer secures all necessary approvals, authorizations, permits and entitlements for the Project and otherwise satisfies all requirements of Developer's lenders or other financing parties for the Project (collectively, the "Approvals", and such date on which Developer is required to commence construction being the "Commencement Date"). Subject to Force Majeure, the Developer shall use commercially reasonable efforts to substantially complete the Project to the point of obtaining a certificate of occupancy within 24 months after the Commencement Date. Under no circumstances shall the Authority have any responsibility or liability for remediation or redevelopment of the Property, or for conducting any "Eligible Activities" at the Property, except for its obligations under this Agreement to provide funds to the extent available as permitted in Paragraph 7 hereof with respect to payments from Tax Increment Revenues.

9.2. Employment Opportunities. To make every reasonable effort to work with the City and community employment agencies to hire city residents for new employment opportunities created by the Project, and to encourage the local contracting of employment opportunities through re-entry employment programs. Regardless of Developer's ability to hire city residents it shall make every reasonable effort to follow, and to cause any contractors hired to perform work on the Project, to follow the City's "Ex-Offender Purchasing" policy regarding hiring new employees who will work on the Project. A copy of this policy is attached as Exhibit C and Developer will provide a copy of it to its general contractor prior to performing any work on the Project.

9.3. Ordinances. Develop the Property, including landscaping and all other

improvements required for the Project, in compliance with all local ordinances, site plan reviews, and this Agreement. The redevelopment of the Property shall be subject to all zoning approvals. This Agreement does not obligate any governing municipality to grant any such approvals.

9.4. Project Sign. Place on the Property during rehabilitation/redevelopment a development sign provided by the Authority to promote the Project and the Authority's participation in it. Upon completion of the Project, the sign will be returned to the Authority.

9.5. Promotion and Marketing. Permit the Authority to cite or to use any renderings or photographs or other materials of the Project as an example of private/public partnership and brownfield site redevelopment.

9.6. Cooperation. Assist and cooperate with the Authority in providing information that the Authority may require in providing necessary reports to governmental or other agencies, including, but not limited to, information regarding the amount of Developer expenditures and capital investments, jobs created, and square footage developed or rehabilitated with respect to the Project.

10. Responsibilities of the Authority. In consideration of the preceding commitments of Developer the Authority further agrees to:

10.1. Agency Contacts. Provide Developer with appropriate service/employment agency contacts for the identification of City residents to interview for potential employment; and

10.2. Tax Increment Revenues. To utilize Tax Increment Revenue to reimburse Developer for Eligible Costs incurred by Developer in completing the Project subject to actual capture and as limited and detailed in this Agreement.

11. Developer's Representations, Warranties and Covenants. The Developer hereby makes the following representations, warranties and covenants:

11.1. Eligible Property. To Developer's knowledge and belief, the Property is "eligible property" as defined in Act 381 and is eligible for the capture of Tax Increment Revenues pursuant to Act 381.

11.2. Eligible Costs. The Developer will only submit for reimbursement under Paragraph 7 hereof such costs that it has reasonably determined are Eligible Costs within the meaning of Act 381.

11.3. Due Authorization. The representatives signing this Agreement are duly authorized by the Developer to enter into this Agreement.

12. Events of Default. Each of the following shall constitute an event of default:

12.1. Any representation or warranty made by the Developer in this Agreement proves to have been incorrect or incomplete in any material respect when made or deemed to be made.

12.2. The Developer fails to observe or perform any covenant or agreement contained in this Agreement for 30 days after written notice thereof shall have been given to the Developer by the Authority.

12.3. The Developer abandons or withdraws from the reuse and redevelopment of the Property.

12.4. The Developer fails to pay when due any funds which are required to be paid to the Authority pursuant to this Agreement, including but not limited to its real and personal property taxes as set forth in Paragraph 7 hereof, and such failure continues for thirty (30) days after written notice from the Authority.

12.5. The Developer terminates its existence in order to avoid its obligations under this Agreement.

13. Remedies upon Default.

13.1. If any event of default as defined above shall occur and be continuing for 30 days after written notice of default from the Authority (or such additional time as may be reasonably necessary to cure the default at issue provided that Developer has commenced such cure within the initial thirty (30) days and is proceeding in good faith to cure), the Authority shall have the right, but not the obligation, to exercise any of the following rights and remedies either individually or concurrently:

- (a) All other remedies available at law or in equity;
- (b) In addition, if the Developer fails to substantially complete the Project within the timelines required by this Agreement (but subject to Force Majeure), or if Developer otherwise defaults prior to substantial completion of the Project, Developer shall pay back to the Authority (within thirty (30) days following demand by the Authority) any amounts paid to Developer as reimbursement for Eligible Costs with respect to such incomplete phase of the Project pursuant to the terms of this Agreement or otherwise; and
- (c) Withhold, suspend or rescind reimbursement to Developer for Eligible Costs from Tax Increment Revenue as set forth in Paragraph 5 until Developer has cured such default to the satisfaction of the Authority. Any such action by the Authority shall not under any circumstances extend the time period under subparagraph 3.2 unless specifically approved by the Authority.
- (d) The Authority is responsible for its own cost and expenses including attorney fees incurred by the Authority to enforce its rights under this Agreement.

13.2. If the Authority fails in any material respect to perform or provide the

Tax Increment Revenue incentives, and such failure continues for a period of thirty (30) days after written notice from Developer to the Authority specifying the alleged default (or such additional time as may be reasonably necessary to cure the default at issue provided that the Authority has commenced such cure within the initial thirty (30) days and is proceeding in good faith to cure), the Developer shall have the option to exercise one or any combination of remedies under this Agreement or otherwise available at law or in equity, including without limitation, to withhold or suspend the performance of all or any of the commitments under Paragraph 9. The Developer is responsible for its own cost and expenses including attorney fees incurred by Developer to enforce its rights under this Agreement.

14. Legislative Authorization. This Agreement is governed by and subject to the restrictions set forth in Act 381. In the event that there is legislation enacted in the future which alters or affects the amount of Tax Increment Revenues subject to capture, Eligible Properties, or Eligible Activities, then the Developer's rights and the Authority's obligations under this Agreement may be modified accordingly by agreement of the parties.

15. Freedom of Information Act. Developer stipulates that all petitions and documentation submitted by Developer shall be open to the public under the Freedom of Information Act, Act No. 442 of the Public Acts of 1976, MCL 15.231 et seq., and no claim of trade secrets or other privilege or exception to the Freedom of Information Act will be claimed by Developer as it relates to this Agreement or petitions and supporting documentation.

16. Plan Modification. The Plan and this Agreement may be modified to the extent allowed under the Act by mutual agreement of the parties.

17. Notices. All notices and other communications required or permitted under this Agreement shall be in writing, shall be deemed given when delivered, and shall be sent by personal delivery, overnight courier, or registered mail, return receipt requested, to the following addresses (or any other address that is specified in writing by either party):

If to Developer:

Building Better Spaces,
LLC

119 Marshall Street,
Battle Creek, Michigan
49014

If to the Authority:

City of Marshall
Brownfield
Redevelopment Authority
323 W Michigan Avenue,
Marshall, MI 49068

Indemnification. Developer shall defend, indemnify and hold harmless the Authority and the City, and any of their respective past, present and future members, officials, employees, agents or representatives from all losses, demands, claims, judgments, suits, costs and expenses (including without limitation the costs and fees of attorneys or other consultants) arising from or related to (i) the capture and use of Tax Increment Revenue paid to Developer as a reimbursable payment under this Agreement made in excess of the amount of tax increment revenues the Authority is determined by the State or court to be allowed by law to use for that reimbursement, and (ii) the Project.

18. Governing Law. This Agreement shall be construed in accordance with and governed by the laws of the State of Michigan.

19. Binding Effect/Third Parties. This Agreement is binding on and shall inure to the benefit of the parties to this Agreement and their respective successors, but it may not be assigned by any party without the prior written consent of the other party, which consent may not be unreasonably withheld, conditioned or delayed (it being agreed that an arm's length sale of the Project shall be a reasonable assignment provided the buyer is a commercially reasonable property owner). The Developer may make a collateral assignment of this Agreement to any institutional lender in connection with any financing for the Project. The parties do not intend to confer any benefits on any person, firm, corporation, or other entity which is not party to this Agreement.

20. Waiver. No failure of either party to complain of any act or omission on the part of the other party, no matter how long this same may continue, is considered as a waiver by that party to any of its rights hereunder. No waiver by either party, expressed or implied, of any breach of any provision of this Agreement is considered a waiver or a consent to any subsequent breach of this same or other provision.

21. Authorization. Each of the parties represents and warrants to the other that this Agreement and its execution by the individual on its behalf are authorized by the board of directors or other governing body of that party.

22. Entire Agreement. This Agreement supersedes all agreements previously made between the parties relating to the subject matter. There are no other understandings or agreements between them.

23. Headings. Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.

24. Estoppel. At the request of Developer, the Authority will, within twenty (20) days after request, deliver to Developer, or anyone designated by Developer, an estoppel certificate stating that, as of the date of the certificate, Developer: (i) has performed all of its undertakings under this Agreement; (ii) has met all of its obligations for capital investment, square footage or job creation criteria; (iii) has substantially completed the Project in accordance with project plans or satisfied the requirements set forth in the approved site plan; (iv) has fulfilled commitments under Paragraph 9; and (v) is otherwise not in default under this Agreement, if all the above are true. Further, the Authority shall indicate that the Agreement is in full force and effect and is unmodified; or if modified, Developer has complied with all modifications

and that Developer is not in default under the Agreement; or if Developer is in default, stating the nature of the default.

25. Definitions. The following capitalized terms are used in this Agreement with the following meanings:

"Administrative Costs" means the Authority's out-of-pocket costs associated with the Project (including reasonable attorney fees and costs, environmental consulting fees and costs, and similar fees and costs) as well as the Authority's indirect costs associated with the Project (including allocation of the fixed costs of the Authority staff);

"Brownfield Plan" is defined by Section 2(e) of Act 381;

"Due Care Activities" is defined by Section 2(m) of Act 381;

"Eligible Activities" is defined by Section 2(o) of Act 381;

"Eligible Property or Properties" is defined by Section 2(p) Act 381;

"Tax Increment Revenues" is defined by Section 2(ss) of Act 381, and, for purposes of this Agreement, includes school taxes and local (non-school) taxes.

[Signatures appear on the following pages]

In witness of their intent to be legally bound by the terms of this Agreement, each of the parties has set forth its signature below by its duly authorized representative.

CITY OF MARSHALL BROWNFIELD REDEVELOPMENT AUTHORITY

By: _____

Its: _____

BUILDING BETTER
SPACES, LLC

By: _____

Its: _____

EXHIBITS:

- A (Legal Description of Property)
- B (Copy of Brownfield Plan)

ITEM: 13.A

ADMINISTRATIVE REPORT



TO: Honorable Mayor and City Council
FROM: Derek N. Perry, City Manager
DATE: December 16, 2024
SUBJECT: **PLANNING COMMISSION APPOINTMENTS**

The City Planning Commission is authorized under Public Act 33 of 2008, the Michigan Planning Enabling Act. The Chief elected official shall appoint members of the Planning Commission, subject to approval by a majority vote of the members of the legislative body elected and serving. The Planning Commission is governed by a board consisting of 9 members, and they are appointed for 3-year terms.

Members of the Planning Commission also sit on the Joint Planning Commission (JPC) when it is necessary to convene the JPC for planning and zoning business with Marshall Township.

Current Planning Commission members include:

Chris Longyear	term ending November 1, 2024
Tim Banfield	term ending November 1, 2024
Timothy Fitzgerald	term ending November 1, 2024
Vacant	term ending November 1, 2024
Lisa McNiff	term ending November 1, 2025
Jim Zuck	term ending November 1, 2025
Carter Bright	term ending December 31, 2026
Ian Stewart	term ending December 31, 2026
Aron Hodo	term ending December 31, 2026

Scott Wolfersberger City Council Liaison

We are recommending that Tim Banfield and Timothy Fitzgerald be reappointed to the Planning Commission.

BUDGET IMPACT:

Members of the Planning Commission serve without compensation.

RECOMMENDATION:

Approve the reappointment of Tim Banfield and Timothy Fitzgerald to the Planning Commission for a term ending on December 31, 2027.