

City of Midland, Michigan

Statistical Section

This is part of the Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall financial health.

The statistical section is organized into the following main categories:

- Financial trends
- Revenue capacity
- Debt capacity
- Demographic and economic information
- Operating information

Sources – Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

City of Midland, Michigan

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

City of Midland, Michigan
Net Position by Component
Last Eight Fiscal Years

	As of June 30,							
	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities:								
Invested in capital assets, net of related debt	\$ 80,360,355	\$ 82,924,667	\$ 83,247,933	\$ 87,999,853	\$ 87,613,288	\$ 88,511,573	\$ 86,664,194	\$ 89,585,040
Restricted	9,511,932	8,055,923	6,714,007	7,550,391	8,459,716	8,206,252 (2)	14,341,343	12,864,614
Unrestricted	9,230,043	(2,379,204) (1)	(2,534,773)	(6,248,653)	(3,785,796)	1,210,553	2,790,283	8,796,021
Total net position	<u>99,102,330</u>	<u>88,601,386</u>	<u>87,427,167</u>	<u>89,301,591</u>	<u>92,287,208</u>	<u>97,928,378</u>	<u>103,795,820</u>	<u>111,245,675</u>
Business Type Activities:								
Invested in capital assets, net of related debt	89,719,884	93,462,299	93,907,450	98,022,672	100,609,436	100,402,758	100,885,163	101,563,419
Restricted	1,219,000	1,244,000	25,000	25,000	25,000	3,263,589 (2)	3,397,088	3,455,307
Unrestricted	27,082,975	24,509,727	26,937,227	29,793,084	31,156,750	29,981,732	31,710,327	33,702,467
Total net position	<u>118,021,859</u>	<u>119,216,026</u>	<u>120,869,677</u>	<u>127,840,756</u>	<u>131,791,186</u>	<u>133,648,079</u>	<u>135,992,578</u>	<u>138,721,193</u>
Primary government in total:								
Invested in capital assets, net of related debt	170,080,239	176,386,966	177,155,383	186,022,525	188,222,724	188,914,331	187,549,357	191,148,459
Restricted	10,730,932	9,299,923	6,739,007	7,575,391	8,484,716	11,469,841 (2)	17,738,431	16,319,921
Unrestricted	36,313,018	22,130,523	24,402,454	23,544,431	27,370,954	31,192,285	34,500,610	42,498,488
Total net position	<u>\$ 217,124,189</u>	<u>\$ 207,817,412</u>	<u>\$ 208,296,844</u>	<u>\$ 217,142,347</u>	<u>\$ 224,078,394</u>	<u>\$ 231,576,457</u>	<u>\$ 239,788,398</u>	<u>\$ 249,966,868</u>

Source: City's Comprehensive Annual Financial Report

(1) 2008 was restated to incorporate 2009 prior period adjustment

(2) 2012 was restated to incorporate 2013 prior period adjustment for a change in accounting principle.

City of Midland, Michigan
Changes in Governmental Net Position
Last Eight Years
(Accrual basis of accounting)

	Fiscal Year Ended June 30,							
	2007	2008	2009	2010	2011	2012	2013	2014
Expenses								
General government	\$ 4,195,610	\$ 3,758,824	\$ 4,759,051	\$ 4,063,142	\$ 3,738,504	\$ 4,377,616	\$ 4,379,126	\$ 4,053,402
Public safety	13,532,496	13,376,090	14,744,737	14,806,966	15,305,454	14,954,815	15,679,391	15,596,565
Public works	9,917,048	9,247,222	9,996,061	9,632,256	8,258,151	8,853,319	9,416,912	9,188,965
Sanitation	2,449,784	2,500,382	2,492,893	2,419,772	2,475,323	2,492,955	2,398,083	3,017,452
Community and economic development	972,214	955,057	1,076,936	1,070,986	578,321	1,116,838	567,424	991,057
Parks and recreation	3,828,814	3,092,978	4,275,608	4,063,153	4,466,591	5,029,397	5,126,073	4,715,868
Library and community television	4,389,127	4,363,845	4,603,722	4,515,161	4,414,619	4,374,397	4,471,374	4,860,097
Airport	292,130	324,607	331,866	473,735	378,055	257,459	418,304	421,280
Transportation	1,753,572	1,697,903	1,872,389	1,739,854	1,738,124	1,772,164	1,901,342	1,836,649
Property tax appeals	8,144,802	20,819,386	233,979	195,163	315,612	752,824	573,260	317,798
Interest on long-term debt	8,975	3,025	729,895	702,517	668,251	633,430	589,971	586,291
Total governmental activities	<u>49,484,572</u>	<u>60,139,319</u>	<u>45,117,137</u>	<u>43,682,705</u>	<u>42,337,005</u>	<u>44,615,214</u>	<u>45,521,260</u>	<u>45,585,424</u>
Program revenues:								
Charges for services								
General government	611,934	839,576	322,003	-	-	-	-	-
Public safety	690,268	806,321	1,750	55,158	56,364	74,391	102,133	118,052
Public works	535,549	529,868	1,077,428	721,551	1,196,193	968,728	1,049,135	1,041,080
Sanitation	172,649	177,697	-	217,317	35,935	34,295	34,756	33,345
Community and economic development	31,930	28,672	6,375	4,451	3,725	4,875	5,100	233,717
Parks and recreation	219,964	202,302	203,733	293,757	347,276	390,375	421,685	410,641
Library and community television	755,214	722,556	1,313,894	1,347,405	1,337,765	1,368,016	1,359,160	1,365,146
Airport	186,586	242,062	197,614	196,841	248,531	322,813	258,776	269,631
Transportation	139,091	146,384	153,754	135,949	129,788	123,280	118,839	144,588
Other functions	75,724	38,920	-	-	-	-	-	-
Total charges for services	<u>3,418,909</u>	<u>3,734,358</u>	<u>3,276,551</u>	<u>2,972,429</u>	<u>3,355,577</u>	<u>3,286,773</u>	<u>3,349,584</u>	<u>3,616,200</u>

City of Midland, Michigan
Changes in Governmental Net Position
Last Eight Years
(Accrual basis of accounting)

	Fiscal Year Ended June 30,							
	2007	2008	2009	2010	2011	2012	2013	2014
Operating grants and contributions	\$ 5,693,288	\$ 5,329,978	\$ 4,908,102	\$ 4,766,634	\$ 4,841,547	\$ 5,679,405	\$ 5,397,059	\$ 6,907,656
Capital grants and contributions	<u>3,591,053</u>	<u>2,317,791</u>	<u>1,183,580</u>	<u>1,388,911</u>	<u>727,076</u>	<u>1,986,926</u>	<u>4,309,370</u>	<u>2,304,230</u>
 Total program revenue	 <u>12,703,250</u>	 <u>11,382,127</u>	 <u>9,368,233</u>	 <u>9,127,974</u>	 <u>8,924,200</u>	 <u>10,953,104</u>	 <u>13,056,013</u>	 <u>12,828,086</u>
 Net (expense) revenue	 <u>(36,781,322)</u>	 <u>(48,757,192)</u>	 <u>(35,748,904)</u>	 <u>(34,554,731)</u>	 <u>(33,412,805)</u>	 <u>(33,662,110)</u>	 <u>(32,465,247)</u>	 <u>(32,757,338)</u>
General revenues:								
Property taxes	32,484,991	32,356,906	28,846,094	31,971,428	31,549,496	33,846,512	33,949,025	35,309,085
Other tax related revenue	1,245,590	1,286,806	2,003,766	2,072,970	2,117,699	2,108,016	2,012,014	2,289,586
Intergovernmental	3,531,736	3,498,861	3,281,751	2,918,791	2,918,791	3,187,163	3,262,543	3,343,960
Unrestricted investment earnings	3,389,149	2,356,183	554,437	106,025	72,980	59,313	44,690	48,014
Gain on sale of capital assets	-	-	202,090	344,211	12,416	303,677	-	271,934
Miscellaneous revenues	22,435	15,056	815,482	666,042	765,507	755,552	862,213	728,404
Transfers	<u>(939,940)</u>	<u>(987,631)</u>	<u>(1,128,935)</u>	<u>(1,650,312)</u>	<u>(1,038,466)</u>	<u>(841,992)</u>	<u>(1,797,796)</u>	<u>(1,783,790)</u>
Total general revenues and transfers	<u>39,733,961</u>	<u>38,526,181</u>	<u>34,574,685</u>	<u>36,429,155</u>	<u>36,398,423</u>	<u>39,418,241</u>	<u>38,332,689</u>	<u>40,207,193</u>
 Change in governmental net position	 <u>\$ 2,952,639</u>	 <u>\$ (10,231,011)</u>	 <u>\$ (1,174,219)</u>	 <u>\$ 1,874,424</u>	 <u>\$ 2,985,618</u>	 <u>\$ 5,756,131</u>	 <u>\$ 5,867,442</u>	 <u>\$ 7,449,855</u>

Source: City's Comprehensive Annual Financial Report

City of Midland, Michigan
Changes in Business-type Net Position
Last Eight Fiscal Years
(Accrual basis of accounting)

	Fiscal Year Ended June 30,							
	2007	2008	2009	2010	2011	2012	2013	2014
Operating Revenue								
Water customer fees	\$ 7,568,017	\$ 8,271,119	\$ 8,241,111	\$ 9,041,009	\$9,383,395	\$ 10,141,703	\$ 10,223,565	\$ 10,259,149
Wastewater customer fees	4,588,778	4,827,045	5,023,302	5,244,636	5,488,692	5,470,243	5,659,485	5,741,780
Landfill use and admission charges	5,041,271	3,424,819	3,701,334	3,362,957	3,867,944	3,289,167	3,322,110	2,903,936
Civic Arena use and admission charges	1,056,417	1,064,509	1,149,686	1,077,498	1,061,241	962,949	1,000,933	1,089,540
Other use and admission charges	973,412	1,094,166	1,160,471	1,150,138	990,554	1,074,941	845,084	915,279
Rentals	2,537,277	2,651,509	2,783,672	2,882,931	2,912,059	2,906,171	2,902,606	2,937,966
Fines and forfeits	155,999	171,250	160,152	141,762	166,900	169,804	169,476	176,468
Other revenue	-	-	296,730	305,571	2,073,180	1,103,365	1,133,074	1,156,174
Total operating revenue	21,921,171	21,504,417	22,516,458	23,206,502	25,943,965	25,118,343	25,256,333	25,180,292
Operating Expenses								
Water	4,006,050	3,662,404	3,720,724	3,750,511	3,800,821	3,945,792	4,117,868	3,987,108
Wastewater	1,074,122	1,129,031	1,272,180	1,396,730	1,363,214	1,309,094	1,265,702	1,269,146
Real estate rental	2,191,683	2,228,946	-	-	-	-	-	-
Landfill	2,010,992	2,189,039	2,728,781	2,515,598	2,514,219	2,577,617	2,735,828	2,777,228
Civic Arena	1,130,306	1,152,330	1,186,663	967,769	958,301	812,943	811,745	831,961
Other operating	994,067	1,362,218	4,114,875	3,978,810	4,342,252	4,640,670	4,530,073	4,578,775
Administration	1,674,995	1,754,302	2,205,837	2,357,378	2,308,525	2,351,223	2,322,441	2,421,548
Maintenance	3,950,384	4,090,615	4,936,116	4,550,779	4,712,824	4,436,506	4,910,689	5,517,411
Other expenses	-	-	27,209	6,380	74,613	67,688	92,809	74,727
Depreciation	4,098,194	4,065,398	3,996,687	4,021,646	3,967,213	4,356,092	4,655,137	4,619,802
Total operating expenses	21,130,793	21,634,283	24,189,072	23,545,601	24,041,982	24,497,625	25,442,292	26,077,706
Operating Income (Loss)	790,378	(129,866)	(1,672,614)	(339,099)	1,901,983	620,718	(185,959)	(897,414)

City of Midland, Michigan
Changes in Business-type Net Position
Last Eight Fiscal Years
(Accrual basis of accounting)

	Fiscal Year Ended June 30,							
	2007	2008	2009	2010	2011	2012	2013	2014
Nonoperating Revenue (Expenses)								
Interest income (losses)	\$ 957,061	\$ 769,663	\$ 215,574	\$ 219,266	\$ 212,289	\$ 94,324	\$ 44,213	\$ 211,615
Contractual revenues	1,073,493	1,057,953	1,003,592	847,664	504,154	453,978	683,454	796,982
Gain(loss) on disposition of assets	45,261	41,217	(32,336)	12,195	(16,356)	(978)	62,766	(36,337)
Sales of meals - revenue	421,969	449,200	497,666	530,282	-	-	-	-
Sales of meals - expenses	(572,855)	(590,941)	(625,606)	(657,883)	-	-	-	-
Contributions	1,859,744	110,058	-	-	-	-	-	-
Other revenue	1,289,869	803,172	641,925	623,984	-	7,335	304,625	122
Interest expense	(1,200,867)	(1,059,154)	(881,393)	(776,434)	(683,148)	(618,300)	(531,576)	(500,999)
Other expenses	(976,105)	(1,281,656)	(121,236)	(128,889)	-	-	-	-
Total non-operating revenues (expenses)	<u>2,897,570</u>	<u>299,512</u>	<u>698,186</u>	<u>670,185</u>	<u>16,939</u>	<u>(63,641)</u>	<u>563,482</u>	<u>471,383</u>
Income (Loss) - Before contributions and transfers	3,687,948	169,646	(974,428)	331,086	1,918,922	557,077	377,523	(426,031)
Capital contributions	887,254	392,000	1,426,045	452,000	813,196	858,000	386,559	1,459,632
Operating transfers in	1,191,640	1,301,390	1,210,497	1,661,116	1,160,466	1,440,432	1,949,796	1,949,647
Operating transfers out	(251,700)	(313,760)	(81,562)	(10,804)	(122,000)	(598,440)	(152,000)	(165,857)
Change in Net Position	5,515,142	1,549,276	1,580,552	2,433,398	3,770,584	2,257,069	2,561,878	2,817,391
Some amounts reported for business-type activities in the statement of activities are different because of net revenue (expense) of certain internal services is reported with business-type activities.	(394,607)	(355,109)	73,099	4,537,681	179,846	(324,263)	(217,379)	(88,776)
Change in net position of business-type activities	\$ 5,120,535	\$ 1,194,167	\$ 1,653,651	\$ 6,971,079	\$3,950,430	\$ 1,932,806	\$ 2,344,499	\$ 2,728,615
Total Primary Government Changes in Net Position	\$ 8,073,174	\$ (9,036,844)	\$ 479,432	\$ 8,845,503	\$6,936,048	\$ 7,688,937	\$ 8,211,941	\$ 10,178,470

Note:

a. During fiscal year 2005-06 the Civic Arena Fund was added as a proprietary fund.

Source: City's Comprehensive Annual Financial Report

City of Midland, Michigan
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund:										
Non-spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,717	\$ 133,810	\$ 112,293	\$ 131,276
Reserved/restricted	39,525,290	32,321,210	26,171,316	16,395,961	503,605	608,739	-	-	-	-
Committed	-	-	-	-	-	-	1,202,239	3,316,281	3,475,477	4,070,246
Assigned	-	-	-	-	-	-	570,175	441,498	724,234	1,587,549
Unreserved/unassigned	<u>862,970</u>	<u>5,392,288</u>	<u>7,386,734</u>	<u>8,481,194</u>	<u>5,946,963</u>	<u>6,489,409</u>	<u>5,381,543</u>	<u>4,847,648</u>	<u>4,673,073</u>	<u>5,381,936</u>
Total general fund	40,388,260	37,713,498	33,558,050	24,877,155	6,450,568	7,098,148	7,290,674	8,739,237	8,985,077	11,171,007
All other governmental funds:										
Non-spendable	-	-	-	-	-	-	544,266	260,964	262,318	263,948
Reserved/restricted	6,133,899	6,457,181	5,678,635	4,813,284	2,364,469	3,455,381	1,991,078	8,321,213	14,079,025	11,403,386
Committed	-	-	-	-	-	-	4,980,494	787,232	745,674	1,805,573
Assigned	-	-	-	-	-	-	2,280,930	2,474,649	1,505,368	1,529,650
Unreserved/unassigned	<u>10,064,255</u>	<u>9,528,365</u>	<u>7,206,067</u>	<u>6,187,985</u>	<u>5,518,346</u>	<u>5,255,550</u>	-	-	-	<u>(295,629)</u>
Total all governmental funds	<u>\$56,586,414</u>	<u>\$53,699,044</u>	<u>\$46,442,752</u>	<u>\$35,878,424</u>	<u>\$14,333,383</u>	<u>\$15,809,079</u>	<u>\$17,087,442</u>	<u>\$20,583,295</u>	<u>\$25,577,462</u>	<u>\$25,877,935</u>

Notes:

- a. During fiscal year 2003-04 the Special Assessment Revolving Fund was reclassified as an internal service fund to properly reflect activity. The 2003-04 beginning fund balance has been restated to reflect this change.
- b. 2004-05 beginning fund balance has been restated to reflect prior year adjustment of \$9,228.
- c. The City changed its accounting for trust deeds resulting in a restatement of the beginning fund balance for 2006-07
- d. GASB #54 was adopted in fiscal year 2011 which changed fund balance classification to depict the relative strength of spending constraints. Previous years' fund balances were not restated to reflect the implementation.
- e. The City adopted GASB 63 and 65 during fiscal year 2012-13. Beginning fund balances were restated to reflect the implementation. Information from prior years has not been restated on this schedule

Source: City's Comprehensive Annual Financial Report

City of Midland, Michigan
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenue										
Taxes	\$ 27,104,030	\$27,008,416	\$32,851,962	\$ 32,780,512	\$ 29,856,356	\$32,958,572	\$ 32,601,169	\$ 34,821,993	\$ 33,949,025	\$35,309,085
Other tax related revenue	1,144,431	1,153,613	1,245,590	1,284,513	993,504	1,085,826	1,066,026	1,132,535	2,012,014	2,289,586
Licenses and permits	650,985	653,100	610,552	723,926	691,818	589,383	826,957	697,201	687,480	705,846
Federal grants	456,900	1,085,841	952,997	1,091,510	589,931	720,821	639,710	768,916	583,218	512,378
Intergovernmental - other	7,955,247	7,973,317	8,668,945	8,304,033	7,626,527	6,999,278	7,172,217	9,285,967	8,980,832	8,082,919
Charges for services	2,959,423	3,180,973	3,402,244	3,730,365	4,039,431	3,955,473	3,903,492	3,895,197	3,738,361	3,781,899
Use and admission charges	793,634	179,854	190,969	179,457	203,733	202,759	256,399	266,000	282,393	304,482
Interest income	1,531,159	2,794,357	3,314,070	2,167,082	554,437	106,028	72,980	59,313	44,671	50,441
Contributions and other revenues	2,796,229	1,712,922	1,777,651	1,886,786	1,564,536	1,671,296	2,041,456	2,043,569	4,787,548	3,666,261
Total revenue	<u>45,392,038</u>	<u>45,742,393</u>	<u>53,014,980</u>	<u>52,148,184</u>	<u>46,120,273</u>	<u>48,289,436</u>	<u>48,580,406</u>	<u>52,970,691</u>	<u>55,065,542</u>	<u>54,702,897</u>
Expenditures										
Current:										
General government	4,742,397	4,884,935	4,904,021	5,219,281	6,529,289	6,221,120	6,045,687	6,213,044	6,139,588	5,812,138
Public safety	10,794,036	11,563,868	12,072,103	12,667,757	14,768,233	14,867,678	15,779,974	15,182,480	15,724,988	15,942,908
Public works	4,751,201	4,971,656	5,373,310	6,203,605	6,445,296	5,988,481	5,850,900	5,361,940	5,858,277	5,860,312
Sanitation	2,094,429	2,346,672	2,209,944	2,344,715	2,500,680	2,480,790	2,491,420	2,542,662	2,450,295	3,116,963
Community and economic development	532,548	820,803	938,099	911,615	1,075,003	1,077,207	579,551	1,116,817	566,585	987,265
Parks and recreation	3,726,384	3,322,203	3,419,246	3,471,155	4,115,310	3,971,848	4,262,675	4,773,512	4,888,990	4,625,415
Library and community television	3,541,448	3,630,846	3,767,747	3,901,737	4,358,371	4,270,662	4,161,210	4,132,462	4,079,055	4,465,518
Airport	185,202	176,711	282,341	308,020	295,589	285,333	326,472	429,792	362,084	357,187
Transportation	1,427,883	1,598,969	1,651,533	1,676,251	1,730,521	1,693,097	1,629,824	1,715,709	1,819,483	1,776,592
Property tax appeals	6,451,758	1,977,046	10,080,498	13,310,099	36,535,706	195,163	315,612	752,824	573,260	317,798
Other functions	4,108,730	4,470,025	4,877,761	5,056,228	236,363	1,216	-	-	-	-
Capital outlay	14,563,988	5,949,213	7,571,908	6,163,166	4,093,449	3,400,930	3,287,839	4,596,798	4,125,670	7,701,939
Debt service										
Principal retirement	135,000	75,000	75,000	100,000	930,000	930,000	965,000	1,000,000	1,040,000	1,085,000
Interest and fiscal charges	191,568	13,438	12,161	4,255	594,207	686,907	652,854	618,243	582,106	546,394
Bond issuance costs	-	-	-	-	106,177	-	-	-	-	-
Total expenditures	<u>57,246,572</u>	<u>45,801,385</u>	<u>57,235,672</u>	<u>61,337,884</u>	<u>84,314,194</u>	<u>46,070,432</u>	<u>46,349,018</u>	<u>48,436,283</u>	<u>48,210,381</u>	<u>52,595,429</u>

City of Midland, Michigan
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Excess of Revenue Over (Under) Expenditures	<u>\$ (11,854,534)</u>	<u>\$ (58,992)</u>	<u>\$ (4,220,692)</u>	<u>\$ (9,189,700)</u>	<u>\$ (38,193,921)</u>	<u>\$ 2,219,004</u>	<u>\$ 2,231,388</u>	<u>\$ 4,534,408</u>	<u>\$ 6,855,161</u>	<u>\$ 2,107,468</u>
Proceeds from sale of capital assets	215,411	184,721	82,817	202,853	231,991	373,270	12,416	303,677	-	292,266
Issuance of debt	6,435,000	-	-	-	17,890,000	-	-	-	-	-
Bond discount	-	-	-	-	(212,243)	-	-	-	-	-
Operating transfers in	11,328,105	9,465,578	6,928,776	3,990,577	6,250,006	6,112,146	5,475,599	5,365,648	5,775,177	5,447,117
Operating transfers out	<u>(13,266,164)</u>	<u>(12,478,678)</u>	<u>(8,515,227)</u>	<u>(5,568,058)</u>	<u>(7,240,941)</u>	<u>(7,228,724)</u>	<u>(6,441,040)</u>	<u>(6,707,880)</u>	<u>(7,636,171)</u>	<u>(7,546,379)</u>
Total other financing sources (uses)	<u>4,712,352</u>	<u>(2,828,379)</u>	<u>(1,503,634)</u>	<u>(1,374,628)</u>	<u>16,918,813</u>	<u>(743,308)</u>	<u>(953,025)</u>	<u>(1,038,555)</u>	<u>(1,860,994)</u>	<u>(1,806,996)</u>
Net change in fund balances	<u>(7,142,182)</u>	<u>(2,887,371)</u>	<u>(5,724,326)</u>	<u>(10,564,328)</u>	<u>(21,275,108)</u>	<u>1,475,696</u>	<u>1,278,363</u>	<u>3,495,853</u>	<u>4,994,167</u>	<u>300,472</u>
Fund balances - beginning of year	63,728,596	56,586,415	52,167,078	46,442,752	35,878,424	14,333,383	15,809,079	17,087,442	20,583,295	25,577,463
Prior period adjustment	-	-	-	-	(269,933)	-	-	-	-	-
Fund balances - beginning of year restated	<u>63,728,596</u>	<u>56,586,415</u>	<u>52,167,078</u>	<u>46,442,752</u>	<u>35,608,491</u>	<u>14,333,383</u>	<u>15,809,079</u>	<u>17,087,442</u>	<u>20,583,295</u>	<u>25,577,463</u>
Fund Balances - End of year	<u>\$ 56,586,414</u>	<u>\$ 53,699,044</u>	<u>\$ 46,442,752</u>	<u>\$ 35,878,424</u>	<u>\$ 14,333,383</u>	<u>\$ 15,809,079</u>	<u>\$ 17,087,442</u>	<u>\$ 20,583,295</u>	<u>\$ 25,577,462</u>	<u>\$ 25,877,935</u>
Debt service as a percentage of noncapital expenditures	0.77%	0.22%	0.18%	0.19%	2.03%	3.79%	3.69%	3.69%	3.68%	3.63%

Notes:

- a. 2004-05 beginning fund balance has been restated to reflect prior year adjustment of \$9,228.
- b. The City changed into accounting for trust deeds resulting in a restatement of the beginning fund balance for 2006-07.
- c. GASB #54 was adopted in fiscal year 2011 which changed fund balance classification to depict the relative strength of spending constraints. Previous years' fund balances were not restated to reflect the implementation.
- d. The City adopted GASB 63 and 65 during fiscal year 2012-13. Beginning fund balances were restated to reflect the implementation. Information from prior years has not been restated on this schedule.

Source: City's Comprehensive Annual Financial Report

City of Midland, Michigan

Revenue Capacity

These schedules contain trend information to help the reader assess the City's most significant local revenue source, the property tax.

City of Midland, Michigan
Taxable Value and Assessed Value of Taxable Property
Last Ten Fiscal Years

Taxable Value by Property Type:

Real property:

Tax Year	Residential	Commercial	Industrial	Personal Property	IFT	Total Taxable	Tax Rate (mills)	Total Assessed Value	Taxable Value as a % of Assessed
2004	\$ 887,350,600	\$ 239,002,200	\$ 890,760,000	\$ 408,075,800	\$ 144,584,000	\$ 2,569,772,600	9.87	\$ 2,852,786,900	90.08
2005	921,024,100	248,085,800	878,201,900	384,728,900	121,477,400	2,553,518,100	9.79	2,811,712,100	90.82
2006	956,874,300	261,931,600	900,622,800	390,489,900	103,285,200	2,613,203,800	12.10	2,835,912,600	92.15
2007	985,927,900	275,311,300	852,016,300	411,946,800	116,559,600	2,641,761,900	12.24	2,814,224,200	93.87
2008	971,965,400	277,831,600	428,969,200	413,179,000	153,897,600	2,245,842,800	12.99	2,310,292,800	97.21
2009	979,020,097	297,391,800	437,612,915	443,958,900	186,616,300	2,344,600,012	13.94	2,390,601,500	98.08
2010	951,562,970	316,006,033	611,162,938	424,376,400	215,828,097	2,518,936,438	13.94	2,563,694,950	98.25
2011	952,144,178	327,111,317	638,919,909	444,685,633	210,469,800	2,573,330,837	14.79	2,619,321,633	98.24
2012	958,884,435	330,886,336	257,136,486	654,870,458	201,655,272	2,403,432,987	14.79	2,441,872,370	98.43
2013	959,609,754	333,110,965	274,004,530	758,978,000	193,860,700	2,519,563,949	15.08	2,558,592,000	98.47

Note: Under Michigan law, the revenue base is taxable value

Taxes levied in a particular "tax year" become revenue of the subsequent fiscal year

Source: City Assessing Department

City of Midland, Michigan
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Millage Rates - Direct City Taxes				Overlapping Taxes												
Tax Year	General Operating	Debt	Total Direct Taxes*	Midland County	Bay County	Delta College	State Education	Bay/Arenac Intermediate School District	Midland Intermediate School District	School: Homestead Midland	School: Non-homestead Midland	School: Commercial Property Midland	School: Homestead Bullock Creek	School: Non-homestead Bullock Creek	School: Commercial Property Bullock	
	(1)		(2)													
2004	9.2300	0.6400	9.8700	8.1455	11.0326	2.0427	6.0000	4.9458	1.1756	5.7692	20.0000	-	7.0000	24.9208	-	
2005	9.1700	0.6200	9.7900	7.8255	10.9338	2.0427	6.0000	4.9425	1.1756	5.5909	20.0000	-	7.0000	24.9208	-	
2006	11.8700	0.2300	12.1000	8.0555	9.7100	2.0427	6.0000	4.9233	1.1756	5.3284	20.0000	-	7.0000	25.0000	-	
2007	12.0000	0.2400	12.2400	8.5555	10.8096	2.0427	6.0000	4.9233	1.1756	5.2129	20.0000	-	7.0000	25.0000	-	
2008	12.7000	0.2900	12.9900	8.7055	10.8138	2.0427	6.0000	4.9233	1.1756	4.2942	20.0000	10.2942	7.0000	25.0000	13.0000	
2009	13.6700	0.2700	13.9400	8.8355	10.8138	2.0427	6.0000	4.9233	2.6756	2.7890	18.5000	8.7890	7.0000	25.0000	13.0000	
2010	13.6700	0.2700	13.9400	8.8355	10.7138	2.0427	6.0000	4.9233	2.6756	2.7091	18.5000	8.7091	7.0000	25.0000	13.0000	
2011	14.5000	0.2900	14.7900	8.8355	10.8138	2.0427	6.0000	4.9233	2.6756	2.0909	18.5000	8.0909	7.0000	25.0000	13.0000	
2012	14.5000	0.2900	14.7900	8.8355	11.4638	2.0427	6.0000	4.9233	2.6756	1.9499	18.0000	7.9499	7.0000	25.0000	13.0000	
2013	14.8000	0.2800	15.0800	9.1355	11.4638	2.0427	6.0000	4.9233	2.6756	1.7914	18.0000	6.7914	7.0000	25.0000	13.0000	

* includes voter approved debt millage

Note: Tax rates are applied upon each \$1,000 of taxable value

- (1) City Charter authorizes 18 mills, but the State of Michigan Constitution (Headlee Amendment) restricts the maximum millage that may be levied by the City without a vote of our residents to 17.87 mills for General Operating.
- (2) The City of Midland property tax rate was decreased in 2004/2005 due, in part, to a reduction in the tax appeal millage.
- (3) Public Act 37 of 2007 amended MCL 380.1211 to exempt Commercial Personal Property from up to 12 mills of local school district operating millage.
- (4) Public Act 38 of 2007 amended MCL 211.903, to exempt all property classified as Industrial Personal Property from payment of the State Education Tax (SET).
 Public Act 37 of 2007 amended MCL 380.1211 to exempt Industrial Personal Property from up to 18 mills of school operating millage.

Source: City Assessing Department

City of Midland, Michigan
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Tax Year	Overlapping Taxes				Total Tax Rate										
	School: School:		School: Commercial Property	Non-homestead	Non-homestead	Non-homestead Commercial	Non-homestead Industrial	Homestead Bullock Creek	Non-homestead Bullock Creek	Non-homestead Commercial Bullock	Non-homestead Industrial Bullock	Homestead Bay City	Non-homestead Bay City	Non-homestead Commercial Bay City	Non-homestead Industrial Bay City
	Homestead Bay City	Non-homestead Bay City													
2004	1.1000	19.1000	-	33.0030	47.2338	-	-	34.2338	52.1546	-	-	34.9911	52.9911	-	-
2005	1.1000	19.0640	-	32.4247	46.8338	-	-	33.8338	51.7546	-	-	34.8090	52.7730	-	-
2006	2.3500	20.0247	-	34.7022	49.3738	-	-	36.3738	54.3738	-	-	37.1260	54.8007	-	-
2007	2.3500	20.3500	-	35.2267	50.0138	-	-	37.0138	55.0138	-	-	38.3656	56.3656	-	-
2008	2.3500	20.3500	8.3500 (4)	35.2080	50.9138	41.2080 (4)	29.2080 (5)	37.9138	55.9138	43.9138 (4)	31.9138 (5)	39.1198	57.1198	45.1198 (4)	33.1198 (5)
2009	2.3500	20.3500	8.3500 (4)	36.2828	51.9938	42.2828 (4)	30.2828 (5)	40.4938	58.4938	46.4938 (4)	34.4938 (5)	40.0698	58.0698	46.0698 (4)	34.0698 (5)
2010	2.8000	20.8000	8.8000 (4)	36.2029	51.9938	42.2029 (4)	30.2029 (5)	40.4938	58.4938	46.4938 (4)	34.4938 (5)	40.4198	58.4198	46.4198 (4)	34.4198 (5)
2011	2.9900	20.9900	8.9900 (4)	36.4347	52.8438	42.4347 (4)	30.4347 (5)	41.3438	59.3438	47.3438 (4)	35.3438 (5)	41.5598	59.5598	47.5598 (4)	35.5598 (5)
2012	2.9900	20.9900	8.9900 (4)	36.2937	52.3438	42.2937 (4)	30.2937 (5)	41.3438	59.3438	47.3438 (4)	35.3438 (5)	42.2098	60.2098	48.2098 (4)	36.2098 (5)
2013	2.9900	20.9900	8.9900 (4)	36.7252	52.9338	41.7252 (4)	30.7252 (5)	41.9338	59.9338	47.9338 (4)	35.9338 (5)	42.4998	60.4998	48.4998 (4)	36.4998 (5)

* includes voter approved debt millage

Note: Tax rates are applied upon each \$1,000 of taxable value

- (1) City Charter authorizes 18 mills, but the State of Michigan Constitution (Headlee Amendment) restricts the maximum millage that may be levied by the City without a vote of our residents to 17.87 mills for General Operating.
- (2) The City of Midland property tax rate was decreased in 2004/2005 due, in part, to a reduction in the tax appeal millage.
- (3) Public Act 37 of 2007 amended MCL 380.1211 to exempt Commercial Personal Property from up to 12 mills of local school district operating millage.
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Public Act 37 of 2007 amended MCL 380.1211 to exempt Industrial Personal Property from up to 18 mills of school operating millage.

Source: City Assessing Department

**City of Midland, Michigan
Principal Property Tax Payers**

Taxpayer	2014 Taxable Value	Percentage of total	2005 Taxable Value	Percentage of total	2005 rank
1 Dow Chemical/Dow Agrosiences	\$ 400,516,554	17.17%	\$ 416,525,400	17.13%	2
2 Midland Cogeneration Venture	216,165,900	9.27%	615,399,200	25.30%	1
3 Dow Corning	137,316,000	5.89%	128,870,200	5.30%	3
4 Styron LLC	34,315,000	1.47%	-	-	-
5 Consumers Energy Company	23,765,395	1.02%	16,629,500	0.68%	4
6 Dow Business Services LLC	17,975,800	0.77%	-	-	-
7 Midland Mall LLC	17,833,750	0.76%	14,555,500	0.60%	5
8 Cabot Corporation	11,458,700	0.49%	-	-	-
9 Midland Downtown Partners LLC	10,884,400	0.47%	-	-	-
10 Midland Country Club	10,541,800	0.45%	-	-	-
Total	<u>\$ 880,773,299</u>	<u>37.76%</u>	<u>\$ 1,191,979,800</u>	<u>49.01%</u>	

The individual values are for real and personal property owned by the designated taxpayer, but not including industrial facilities taxable amounts.

Source: City's Assessing Department

City of Midland, Michigan
Property Tax Levies and Collections

Fiscal Year Ended June 30	Taxes Levied for Fiscal Year (Original Levy)	Adjustments *	Total Adjusted Levy	Collected within the Fiscal Year of the Levy	Percentage of Original Levy Collected	Collections in Subsequent Years	Total Collections to Date	Percentage of Total Collections to Adjusted Tax Levy
2005	\$ 24,169,118	\$(2,504,215)	(1) \$ 21,664,903	\$ 23,967,130	99.164	\$ (2,302,233)	\$21,664,897	100.000
2006	24,355,843	(3,900,688)	(1) 20,455,155	24,337,402	99.924	(3,885,176)	20,452,226	99.986
2007	29,962,104	(4,654,988)	(1) 25,307,116	29,948,998	99.956	(4,644,491)	25,304,507	99.990
2008	25,949,887	9,610	25,959,497	25,939,185	99.959	18,723	25,957,908	99.994
2009	27,669,516	(5,655)	27,663,861	27,660,042	99.966	3,031	27,663,073	99.997
2010	30,629,774	(6,167)	30,623,607	30,623,319	99.979	(846)	30,622,473	99.996
2011	32,973,831	(498)	32,973,333	30,314,659	91.936	2,656,663	32,971,322	99.994
2012	35,569,456	(2,844,831)	32,724,625	32,715,296	91.976	(108,936)	32,606,360	99.639
2013	32,972,444	(89,110)	32,883,334	32,761,640	99.361	116,937	32,878,577	99.986
2014	33,821,073	(67,171)	33,753,902	33,743,484	99.771	-	33,743,484	99.969

* Adjustments represent changes to the levy that occur subsequent to the fiscal year; any adjustments made during the fiscal year are reflected in the original levy column.

(1) Adjustments related to the MCV tax appeal settlement. For more information see Notes to Financial Statements.

Source: City Treasurer's Office

City of Midland, Michigan

Debt Capacity

These schedules contain trend information to help the reader assess the affordability of the City's current levels of outstanding debt, and the City's ability to issue additional debt in the future.

City of Midland, Michigan
Ratios of Outstanding Debt

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities										
General obligation bonds	\$ 250,000	\$ 175,000	\$ 100,000	\$ -	\$ 16,662,808	\$ 15,754,036	\$ 20,771,216	\$ 19,559,396	\$ 18,408,507	\$ 17,092,657
Capital leases	1,498,454	1,330,510	1,164,223	983,651	782,160	614,097	409,524	209,187	-	-
Total governmental activities	1,748,454	1,505,510	1,264,223	983,651	17,444,968	16,368,133	21,180,740	19,768,583	18,408,507	17,092,657
Business Type Activities										
General obligation bonds	24,209,063	22,429,063	20,627,714	19,363,882	18,364,750	17,379,872	16,344,992	15,245,399	14,779,063	13,474,063
Revenue bonds	5,775,000	4,620,000	3,465,000	2,310,000	1,155,000	-	-	-	-	-
Total business-type activities	29,984,063	27,049,063	24,092,714	21,673,882	19,519,750	17,379,872	16,344,992	15,245,399	14,779,063	13,474,063
Total debt of the government	\$ 31,732,517	\$ 28,554,573	\$ 25,356,937	\$ 22,657,533	\$ 36,964,718	\$ 33,748,005	\$ 37,525,732	\$ 35,013,982	\$ 33,187,570	\$ 30,566,720
Total population (1)	42,175	42,175	41,551	41,054	40,917	40,807	41,863	41,863	42,020	42,202
Total debt per capita	\$ 752	\$ 677	\$ 610	\$ 552	\$ 903	\$ 827	\$ 896	\$ 836	\$ 790	\$ 724
Total per capita personal income (2)	\$ 26,818	\$ 26,818	\$ 26,818	\$ 26,818	\$ 26,818	\$ 29,946	\$ 30,803	\$ 30,574	\$ 32,185	\$ 31,540
Total debt per capita personal income	\$ 1,183	\$ 1,042	\$ 946	\$ 845	\$ 1,410	\$ 1,153	\$ 1,243	\$ 1,145	\$ 1,031	\$ 969
Total taxable value	\$ 2,425,188,600	\$ 2,432,040,700	\$ 2,509,918,600	\$ 2,525,202,300	\$ 2,091,945,200	\$ 2,157,983,712	\$ 2,303,108,341	\$ 2,362,861,037	\$ 2,201,777,715	\$ 2,325,703,249
Ratio of total debt to taxable value	1.31%	1.17%	1.01%	0.90%	1.77%	1.56%	1.63%	1.48%	1.51%	1.31%

(1) Estimates provided by City Planning Department

(2) US Bureau of Census

Source: City Annual Financial Statements: Population Data reported from demographics data

City of Midland, Michigan
Ratios of General Bonded Debt Outstanding

Fiscal Year	General		Debt as a		Population	Business Type Debt	Total General		Debt Per Capita	Per	
	Bonded Debt	Taxable Value	Percentage of Taxable Value	Taxable Value			Bonded and Business Type Debt	Personal Income		Personal Income	
2005	\$ 250,000	\$ 2,425,188,600	0.010%		42,175 (1)	\$ 29,984,063	\$ 30,234,063	\$ 717	\$ 26,818 (2)	2.67%	
2006	175,000	2,432,040,700	0.007%		42,175 (1)	27,049,063	27,224,063	645.50	26,818 (2)	2.41%	
2007	100,000	2,509,918,600	0.004%		41,551 (1)	24,092,714	24,192,714	582.24	26,818 (2)	2.17%	
2008	-	2,525,202,300	0.000%		41,054 (1)	21,673,882	21,673,882	527.94	26,818 (2)	1.97%	
2009	16,662,808	2,091,945,200	0.797%		40,917 (1)	19,519,750	36,182,558	884.29	26,818 (2)	3.30%	
2010	15,754,036	2,157,983,712	0.730%		40,807 (1)	17,379,872	33,133,908	811.97	29,946 (2)	2.71%	
2011	20,771,216	2,303,108,341	0.902%		41,863 (1)	16,344,992	37,116,208	886.61	30,803 (2)	2.88%	
2012	19,559,396	2,362,861,037	0.828%		41,863 (1)	15,245,399	34,804,795	831.40	30,574 (2)	2.72%	
2013	18,408,507	2,201,777,715	0.836%		42,020 (1)	14,779,063	33,187,570	789.80	32,185 (2)	2.45%	
2014	17,092,657	2,325,703,249	0.735%		42,202 (1)	13,474,063	30,566,720	724.30	31,540 (2)	2.30%	

(1) Estimates provided by City Planning Department

(2) U.S. Bureau of the Census

Source: City's financial records

City of Midland, Michigan
Direct and Overlapping Debt

Governmental Unit	Debt Outstanding	Estimated % Applicable	Estimated Share of Overlapping Debt*
Direct debt - City of Midland	\$ 17,092,657	100.00%	\$ 17,092,657
Overlapping debt:			
Bay City School District	59,520,000	0.25%	148,800
Bullock Creek School District	12,660,000	0.42%	53,172
Bay County	32,970,285	0.15%	49,455
Midland County	25,737,230	62.09%	15,980,246
Bay-Arenac Intermediate School District	<u>2,950,000</u>	0.13%	<u>3,835</u>
Total overlapping debt	<u>133,837,515</u>		<u>16,235,508</u>
Total	<u>\$ 150,930,172</u>		<u>\$ 33,328,165</u>

* Overlapping debt is calculated as the issuer's proportionate share of the debt of other local governmental units that overlap it (the units located either wholly or partly within the geographic limits of the other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is generally apportioned based upon relative assessed property values.

--- Source <http://emma.msrb.org/educationcenter/Glossary.aspx>

City of Midland, Michigan
Legal Debt Margin

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 242,518,860	\$ 281,171,210	\$ 283,591,260	\$ 281,422,420	\$ 231,029,280	\$ 239,060,150	\$ 256,369,495	\$ 261,932,163	\$ 244,187,237	\$ 255,859,200
Total net debt applicable to limit	<u>24,459,063</u>	<u>22,604,063</u>	<u>20,727,714</u>	<u>19,363,882</u>	<u>35,027,558</u>	<u>33,133,908</u>	<u>37,116,208</u>	<u>34,804,795</u>	<u>33,187,570</u>	<u>30,566,720</u>
Legal debt margin	<u>\$ 218,059,797</u>	<u>\$ 258,567,147</u>	<u>\$ 262,863,546</u>	<u>\$ 262,058,538</u>	<u>\$ 196,001,722</u>	<u>\$ 205,926,242</u>	<u>\$ 219,253,287</u>	<u>\$ 226,063,100</u>	<u>\$ 210,999,667</u>	<u>\$ 225,292,480</u>
Total net debt applicable to the limit as a percentage of debt limit	10.09%	8.04%	7.31%	6.88%	15.16%	13.86%	14.48%	13.29%	13.59%	11.95%

Legal Debt Margin Calculation for Fiscal Year 2014

Debt Limit:

2013 State equalized valuation	\$ 2,558,592,000
Debt limit (10% of State equalized valuation) (1) x	<u>10.00%</u>
Total debt limit	<u>255,859,200</u>

Debt Applicable to Debt Limit:

Total bonded debt	30,566,720
Less: deductions allowed by law:	<u>-</u>
Total amount of debt applicable to debt limit	<u>30,566,720</u>

Legal Debt Margin \$ 225,292,480

Limitations on Borrowing

(1) Act 279, Public Acts of Michigan, 1909, as amended, and provisions of the City Charter state that net bonded indebtedness of the City shall not exceed 10 percent of the City's Assessed valuation.

Bonds which are not required to be included in this computation of net indebtedness, according to said Act 279, are:

- A. Special Assessment Bonds
- B. Mortgage Bonds
- C. Motor Vehicle Highway Fund Bonds
- D. Revenue Bonds
- E. Bonds issued, or contracts or assessment obligation, incurred to comply with an order of the Water Resources Commission or a court of competent jurisdiction
- F. Other obligations incurred for water supply, sewage, drainage or refuse disposal projects necessary to protect the public health by abating pollution.

City of Midland, Michigan
Pledged-Revenue Coverage

Water Revenue Bonds

Fiscal Year	Gross Revenues	Operating Expenses	Net Revenues	Debt service		Total	Coverage
				Principal	Interest		
2005	\$ 10,307,652	\$ 7,165,252	\$ 3,142,400	\$ 1,335,000	\$ 328,336	\$ 1,663,336	1.89
2006	10,044,232	7,154,593	2,889,639	1,155,000	295,680	1,450,680	1.99
2007	10,479,515	7,786,003	2,693,512	1,155,000	237,930	1,392,930	1.93
2008	10,818,541	7,747,720	3,070,821	1,155,000	180,180	1,335,180	2.30
2009	10,975,338	8,078,020	2,897,318	1,155,000	121,275	1,276,275	2.27
2010	11,216,050	8,017,287	3,198,763	-	-	-	0.00
2011	11,499,995	8,180,881	3,319,114	-	-	-	0.00
2012	11,535,436	9,457,224	2,078,212	-	-	-	0.00
2013	11,723,866	9,915,667	1,808,199	-	-	-	0.00
2014	12,037,632	10,344,900	1,692,732	-	-	-	0.00

City of Midland, Michigan

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

City of Midland, Michigan
Demographic and Economic Statistics

Fiscal year	Population	Personal Income (in thousands)	Per Capita Personal Income (2)	Median Age (2)	Unemployment rate (4)
2005	42,175 (1)	(3)	26,818	36.2	4.4
2006	42,175 (1)	(3)	26,818	36.2	4.2
2007	41,551 (1)	(3)	26,818	36.2	4.5
2008	41,054 (1)	(3)	26,818	36.2	5.1
2009	40,917 (1)	(3)	26,818	36.2	8.5
2010	40,807 (1)	25,723 (2)	29,946	36.5	7.5
2011	41,863 (1)	26,776 (2)	30,803	36.8	6.6
2012	41,863 (1)	26,446 (2)	30,574	36.5	5.7
2013	42,020 (1)	27,811 (2)	32,185	37.6	6.1
2014	42,202 (1)	27,575 (2)	31,540	37.4	5.0

(1) Estimates provided by City Planning Department

(2) U.S. Bureau of the Census

(3) Information not available

(4) Michigan Department of Labor and Economic Growth

City of Midland, Michigan
Principal Employers

Taxpayer	2014 Employees (2)(3)	Percentage of Total	2005 Employees	Percentage of Total	2004 Rank
1 Dow Chemical Company	5,000	24.19%	(1)	(1)	(1)
2 MidMichigan Health	2,000	9.68%	(1)	(1)	(1)
3 Dow Corning Corporation	1,450	7.01%	(1)	(1)	(1)
4 Midland Public Schools	917	4.44%	(1)	(1)	(1)
5 Northwood University	464	2.24%	(1)	(1)	(1)
6 Chemical Bank	460	2.23%	(1)	(1)	(1)
7 City of Midland	426	2.06%	(1)	(1)	(1)
8 Three Rivers Corporation	380	1.84%	(1)	(1)	(1)
9 Meijer's	331	1.60%	(1)	(1)	(1)
10 Quad Graphics	330	1.60%	(1)	(1)	(1)

(1) Information not available

(2) Source: Midland Tomorrow, 2013

(3) Full-time equivalents

City of Midland, Michigan
Full-time Government Employees
Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government										
City Manager	4	4	4	4	4	4	3	4	2	2
City Clerk (1)	4	4	4	4	4	4	4	4	4	4
City Treasurer	6	6	6	6	6	4	4	4	4	4
Assessing	6	5	5	5	5	5	4	4	4	4
City Attorney	3	3	3	3	3	3	3	3	3	3
Finance	7	7	8	8	8	8	8	8	8	8
Human Resources/Risk Management	5	5	5	5	4	4	4	4	4	4
Purchasing	1	1	1	1	1	1	1	1	1	1
Public safety:										
Police	52	51	51	51	51	51	50	50	50	50
Fire	46	46	46	46	46	46	46	46	46	46
Building inspection	7	7	7	7	7	6	6	6	6	6
Planning	6	6	6	6	6	4	4	4	4	4
Public works:										
Engineering	15	15	15	15	15	14	12	12	12	12
Public Works	39	39	39	39	38	34	33	31	30	30
Sanitation										
	5	5	5	5	5	5	5	5	5	5
Parks and recreation										
	33	33	34	34	34	29	25	26	26	26
Grace A. Dow Library										
	23	23	23	23	21	20	19	19	18	18
Downtown Development Authority										
	1	1	1	1	1	1	-	-	-	1
Dial-A-Ride										
	7	7	7	6	6	6	6	5	5	5
Civic Arena										
	-	-	-	-	-	2	2	2	2	2
Landfill										
	8	8	8	8	9	9	9	9	9	10
Senior Housing										
Washington Woods	8	8	7	7	7	6	6	6	6	6
Riverside Place	6	6	6	6	6	6	6	6	6	6
Currie Municipal Golf Course										
	-	-	-	1	3	4	7	7	7	7
Wastewater										
	22	22	22	22	22	20	20	20	20	20
Water										
	36	36	36	36	36	35	34	34	33	33
Midland Community Television										
	4	4	4	3	3	3	3	3	3	3
Equipment Revolving										
	15	15	15	15	15	15	15	15	15	13
Municipal Service Center										
	1	1	-	1	1	1	1	1	1	1
Information Services - Operations										
	7	7	7	6	6	6	6	6	5	5
Geographic Information Systems										
	-	2	2	2	2	2	1	1	-	-
Total	377	377	377	376	375	358	347	346	339	339

Source: City of Midland Annual Budget

City of Midland, Michigan

Operating Information

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

City of Midland, Michigan
Operating Indicators
Last Ten Fiscal Years

Function/ Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government										
Building permits issued	3,341	3,127	2,798	3,021	2,601	3,023	3,789	3,594	3,020	2,727
Building inspections conducted (1)	6,314	5,642	6,156	6,226	4,989	7,211	5,959	3,377	3,502	3,404
Public safety										
Police										
Physical arrests	1,477	1,406	1,256	1,274	999	1,069	1,425	1,182	1,018	1,524
Traffic violations	6,598	7,719	6,013	5,856	6,224	4,679	4,009	4,294	4,549	3,989
Investigations/complaints	15,243	15,554	15,749	15,851	14,523	13,883	13,833	13,840	13,683	13,915
Fire										
Fire runs	96	92	83	104	68	109	82	97	118	70
Rescue/medical	2,570	2,683	2,944	3,080	3,080	3,018	2,999	3,018	3,127	3,141
Hazardous	315	577	406	347	389	322	458	339	317	391
All other calls	870	930	930	963	977	1,002	1,165	1,299	1,359	1,361
Public works										
Street maintenance (millions of dollars)	\$ 1.85	\$ 2.13	\$ 2.23	\$ 2.50	\$ 2.54	\$ 1.73	\$ 1.93	\$ 1.56	\$ 1.65	\$ 2.20
Sidewalk maintenance (thousands of dollars)	\$ 346.34	\$ 362.82	\$ 372.61	\$ 436.98	\$ 405.91	\$ 364.99	\$ 218.50	\$ 121.47	\$ 117.48	\$ 148.40
Refuse collected (compacted cubic yards)	62,994	64,316	58,840	54,331	54,956	52,364	49,482	46,343	42,420	54,157
Brush and heavy item (cubic yards)	57,605	70,946	66,766	64,229	61,456	51,306	52,073	54,039	43,591	58,300
Fall leaf collection (cubic yards)	70,160	67,872	60,224	63,744	66,096	71,880	61,684	70,464	67,824	64,200
Parks and recreation										
Softball teams supported	334	334	327	311	282	263	260	236	201	204
Picnic reservations (sheltered and open area)	700	758	622	488	595	603	621	626	543	550
Library										
Volumes in collection	275,089	282,281	280,100	275,085	271,152	262,065	257,203	256,631	253,104	249,169
Circulation (books borrowed)	822,203	796,540	810,133	833,798	856,376	860,380	846,487	814,529	789,851	745,669
Airport (take-offs and landings)	14,699	10,847	9,245	9,161	9,336	9,083	9,424	9,578	8,061	7,851
Landfill										
Vehicle traffic	35,730	35,907	41,192	35,393	33,839	31,235	31,947	28,817	28,201	28,863
Tons per day	466	467	635	506	628	483	699	556	615	526
Senior housing apartment complexes										
Washington Woods										
Occupancy	100%	99%	100%	99%	99.5%	99.0%	96.0%	94.0%	98.0%	96.0%
Percent turnover	17%	23%	24%	19%	15%	15%	24%	29%	28%	28%
Average age of residents	85	85	83	83	80	83	81	80	80	79
Riverside Place										
Occupancy	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Percent turnover	23%	25%	32%	35%	23%	21%	25%	24%	26%	26%
Average age of residents	86	85	86	86	86	87	87	87	86	85

City of Midland, Michigan
Operating Indicators
Last Ten Fiscal Years

Function/ Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public transportation (passengers served)	154,553	161,497	153,670	155,216	147,093	129,491	126,846	129,674	113,893	107,181
Sewer										
Average daily sewage treatment (MGD)	6.46	7.22	8.05	6.96	8.40	6.58	7.23	6.14	7.41	6.72
Annual sewage treatment (MG)	2,375.90	2,635.30	2,937.85	2,541.55	3,066.66	2,393.76	2,640.53	2,419.16	2,703.48	2,450.27
Water										
Finished water pumped (MG)										
Domestic	3,503.34	3,501.33	3,520.67	3,591.76	3,381.69	3,375.07	3,445.52	3,479.23	3,348.42	3,261.59
Industrial	4,566.05	4,320.86	4,175.89	4,117.73	3,584.78	3,561.20	3,695.13	4,172.44	3,790.94	3,752.69
Total	8,069.39	7,822.19	7,696.56	7,709.49	6,966.47	6,936.27	7,140.65	7,651.67	7,139.36	7,014.28

NA - Information not available

MG - Million gallons

MGD - Million gallons/day

(1) 2011 and prior accounted for by individual inspection; 2012 and later accounted for by project

Sources: City records, city departments, department annual reports, and city website - www.midland-mi.org

City of Midland, Michigan
Capital Asset Statistics
Last Ten Fiscal Years

Function/ Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	14	14	14	14	15	13	13	14	15	15
Detective vehicles	4	4	4	4	4	4	4	4	4	4
SWAT van	1	1	1	1	1	1	1	1	1	1
Administrative and warrant officer vehicle	4	4	4	3	3	4	2	3	3	3
Fire										
Stations	3	3	3	3	3	3	3	3	3	3
Fire response vehicles	6	6	6	6	6	6	6	6	6	6
Emergency response vehicles	1	1	1	1	1	1	1	1	1	1
Public works										
Major streets (miles)	78	78	78	78	77	77	82	82	82	82
Local streets (miles)	152	154	154	155	156	156	151	151	152	152
State highways (miles)	16	16	16	16	16	16	16	16	16	16
Sidewalks (miles)	351	352	353	353	354	355	355	356	357	357
Traffic signals (city owned)	72	73	72	72	72	72	74	74	76	76
Refuse collection trucks	13	13	13	13	13	13	13	15	14	14
Parks and recreation										
Acreage	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Regional park and recreation areas	8	8	8	8	8	8	8	8	8	8
Community parks	7	7	7	7	7	7	7	7	7	7
Block and district parks	55	55	55	55	55	55	55	55	55	55
Golf courses										
9-hole municipal par-3	1	1	1	1	1	1	1	1	1	1
18-hole municipal	2	2	2	2	2	2	2	2	2	2
Golf course clubhouse	2	2	2	2	2	2	2	2	2	2
Ice arena (b)	1	1	1	1	1	1	1	1	1	1
Swimming pool	1	1	1	1	1	1	1	1	1	1
Skateboard park	1	1	1	1	1	1	1	1	1	1
Spray ground facilities	2	2	2	2	2	2	2	2	2	2
Library branches	1	1	1	1	1	1	1	1	1	1
Airport										
Runways	2	2	2	2	2	2	2	2	2	2
Terminal building (c)	1	1	1	1	1	1	1	1	1	2
City-owned hangars (leased)	14	14	14	14	14	14	14	14	14	14

City of Midland, Michigan
Capital Asset Statistics
Last Ten Fiscal Years

Function/ Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public transportation-Dial-A-Ride busses	14	14	15	14	14	14	14	14	14	14
Landfill										
Current airspace (compacted cubic yards) (d)(g)(h)	1,158,830	1,126,046	905,764	2,556,451	2,304,084	2,347,971	2,205,036	2,041,275	1,859,132	1,736,958
Total future airspace (compacted cubic yards) (e)	8,925,285	8,965,124	8,740,847	6,889,689	6,889,689	6,889,689	6,889,689	6,889,689	6,889,689	6,889,689
Senior housing apartment complexes										
Washington Woods (units)	214	214	214	214	214	214	214	214	214	214
Riverside Place (units)	150	150	150	150	150	150	150	150	150	150
Sewer										
Sanitary sewers (miles)	195	195	196	196	196	197	197	197	197	197
Storm sewers (miles)	170	171	172	173	174	174	174	174	175	175
Treatment capacity (million gallons/day)	18	18	18	18	18	18	18	18	18	18
Water (f)										
Water mains (miles)	306	308	330	333	359	360	384	385	398	400
Fire hydrants	2,701	2,758	2,928	2,979	3,193	3,205	3,240	3,254	3,273	3,309
Storage capacity (million gallons)	14.41	14.41	13.75	13.75	13.75	13.75	13.75	13.75	13.75	13.75
Treatment plant capacity (million gallons/day)										
Potable water	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8	28.8
Industrial grade water	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2	19.2
Total	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0

NA - Information not available

- (a) In FY01/02 an additional 9-holes were added to the 27-hole course to create two 18-hole courses.
- (b) A new 3-sheet arena on Fast Ice Drive opened in September 2005 replacing the old 2-sheet arena on East Collins.
- (c) In FY05/06 a new 2,100 sq ft terminal building opened replacing a 1,200 sq ft terminal built in 1950.
- (d) Current airspace = remaining airspace in currently constructed cells.
- (e) Total future airspace = remaining airspace in currently constructed cells as well as cells to be constructed in the future.
- (f) Raw water is pumped from Lake Huron by the Saginaw-Midland Municipal Water Supply Corporation, a facility owned jointly by the two cities.
The raw water is then pumped to the two communities for treatment at their individual treatment plants.
- (g) FY07/08 Cell 16 added, roughly 1.8 million yards of additional airspace
- (h) 2010 airspace remaining value is higher than 2009 for two reasons:
 1. 2010 had an actual survey completed, while 2009 was a calculated estimate.
 2. A minor modification to Cell 16 design increased the available airspace by 56,947 compacted cubic yards.
- (i) 2014 one sheet of ice arena was converted to turf.

Sources: City records, city departments, department annual reports, and city website - www.midland-mi.org