

**ITEM 4D**

**CONSENT AGENDA**

**MONTHLY FINANCIAL REPORT**

## MEMORANDUM

**To:** Lisa Agnor, City Manager  
**From:** Elaine Altman, Finance Director  
**Date:** May 19, 2017  
**Subject:** April Revenue and Expense Report Summaries – General Fund and Water and Sewer Enterprise Fund

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Attached is the Revenue and Expense Report Summaries for April. This report provides current month, year to date, and budgeted amounts for major revenue categories and expenditures by department. The report also provides a percent of current budget. On average, a department would expend approximately 8.33% of its budget on a monthly basis and this can be used as a benchmark when reviewing this report.

**CITY OF MARSHALL**  
**REV/EXP/BUD - SHORT REPORT - NEW**  
**PERIOD ENDING: APRIL 2017**

GENERAL FUND	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	4/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET
<b>REVENUES:</b>								
TAXES	808,174	4,639,659	4,358,963	11,561,575	11,561,575	3,853,858	40.13	6,921,916
LICENSES & PERMITS	11,131	52,376	41,215	117,200	117,200	39,067	44.69	64,824
INTERGOVERNMENTAL REVENUE	15,962	42,556	39,694	131,375	131,375	43,792	32.39	88,819
FEES	315,451	1,259,530	1,331,718	3,921,030	3,921,030	1,307,010	32.12	2,661,500
FINES & FORFEITURES	110,704	286,274	327,366	625,000	625,000	208,333	45.80	338,726
MISCELLANEOUS REVENUE	292,072	586,859	750,894	1,698,026	1,698,026	566,009	34.56	1,111,167
<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,553,495</b>	<b>6,867,255</b>	<b>6,849,849</b>	<b>18,054,206</b>	<b>18,054,206</b>	<b>6,018,069</b>	<b>38.04</b>	<b>11,186,951</b>
<b>EXPENSES:</b>								
GENERAL GOVERNMENT	26,937	120,074	112,274	394,772	394,772	131,591	30.42	274,698
FINANCE	40,155	171,938	142,688	568,208	568,208	189,403	30.26	396,270
POLICE	342,698	1,395,806	1,307,065	4,481,463	4,481,463	1,493,821	31.15	3,085,657
FIRE	597,689	1,513,097	1,216,575	3,718,300	3,718,300	1,239,433	40.69	2,205,203
PUBLIC SERVICES	104,572	863,178	1,410,044	3,830,293	3,830,293	1,276,764	22.54	2,967,115
PLANNING	39,571	150,300	153,645	432,792	432,792	144,264	34.73	282,493
SUPPORT SERVICES	314,246	771,646	700,182	1,566,706	1,566,706	522,235	49.25	795,060
TOURISM & PROMOTIONS	49,941	182,351	156,130	496,250	496,250	165,417	36.75	313,899
PARKS & RECREATION	97,333	348,685	266,111	756,302	756,302	252,101	46.10	407,617
NON DEPARTMENTAL	167,129	596,987	646,605	1,520,497	1,520,497	506,832	39.26	923,510
APPRAISAL DISTRICT	0	22,126	47,582	88,505	88,505	29,502	25.00	66,379
CAPITAL OUTLAY	0	0	0	200,000	200,000	66,667	0	200,000
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>1,780,272</b>	<b>6,136,187</b>	<b>6,158,901</b>	<b>18,054,088</b>	<b>18,054,088</b>	<b>6,018,029</b>	<b>33.99</b>	<b>11,917,901</b>
<b>TOTAL GENERAL FUND</b>	<b>(226,777)</b>	<b>731,067</b>	<b>690,948</b>	<b>118</b>	<b>118</b>	<b>39</b>		<b>(730,949)</b>

**CITY OF MARSHALL**  
**REV/EXP/BUD - SHORT REPORT - NEW**  
**PERIOD ENDING: APRIL 2017**

	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	4/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED BUDGET	REMAINING BUDGET
<b>WATER &amp; SEWER ENTERPRISE FUND</b>								
<b>REVENUES:</b>								
PERMITS & FEES	805	3,681	2,348	16,500	16,500	5,500	22.31	12,819
WATER & SEWER CHARGES	787,042	3,243,689	3,024,817	10,028,000	10,028,000	3,342,667	32.35	6,784,311
MISCELLANEOUS REVENUES	2,882	8,451	5,662	51,000	51,000	17,000	16.57	42,549
<b>TOTAL W&amp;S REVENUE</b>	<b>790,729</b>	<b>3,255,821</b>	<b>3,032,827</b>	<b>10,095,500</b>	<b>10,095,500</b>	<b>3,365,167</b>	<b>32.25</b>	<b>6,839,679</b>
<b>EXPENSES:</b>								
ADMINISTRATION	28,535	111,208	107,270	356,918	356,918	118,973	31.16	245,710
WATER PRODUCTION	108,681	397,418	388,589	1,297,241	1,297,241	432,414	30.64	899,823
DISTRIBUTION/COLLECTION	147,330	489,957	473,887	1,974,830	1,974,830	658,277	24.81	1,484,873
WASTEWATER TREATMENT	122,386	440,787	381,747	1,347,439	1,347,439	449,146	32.71	906,652
WATER BILLING	49,621	144,072	160,299	527,476	527,476	175,825	27.31	383,404
ENGINEERING	4,989	19,153	33,945	62,327	62,327	20,776	30.73	43,174
NON DEPARTMENTAL	83,871	305,402	302,308	793,680	793,680	264,560	38.48	488,278
INTERFUND TRANSFERS	288,465	576,931	576,931	3,735,504	3,735,504	1,245,168	15.45	3,158,574
<b>TOTAL W&amp;S EXPENSES</b>	<b>833,879</b>	<b>2,484,928</b>	<b>2,424,975</b>	<b>10,095,415</b>	<b>10,095,415</b>	<b>3,365,138</b>	<b>24.61</b>	<b>7,610,487</b>
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>(43,150)</b>	<b>770,893</b>	<b>607,852</b>	<b>85</b>	<b>85</b>	<b>28</b>		<b>(770,808)</b>