

## MEMORANDUM

To: Jack Redmon, Interim City Manager

From: Elaine Altman, Finance Director

Date: April 18, 2018

Subject: March 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 March. 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 will 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: MARCH 2018**

GENERAL FUND	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	3/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED	REMAINING BUDGET
<b>REVENUES:</b>								
TAXES	587,350	3,799,286	3,831,485	11,821,476	11,821,476	2,955,369	32.14	8,022,190
LICENSES & PERMITS	16,541	37,438	41,246	117,200	117,200	29,300	31.94	79,762
INTERGOVERNMENTAL REVENUE	404	28,084	26,594	137,335	137,335	34,334	20.45	109,251
FEES	338,202	1,021,610	944,079	4,155,420	4,155,420	1,038,855	24.59	3,133,810
FINES & FORFEITURES	105,769	224,599	175,570	625,000	625,000	156,250	35.94	400,401
MISCELLANEOUS REVENUE	31,462	362,481	294,787	1,882,411	1,882,411	470,603	19.26	1,519,930
<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,079,727</b>	<b>5,473,497</b>	<b>5,313,760</b>	<b>18,738,842</b>	<b>18,738,842</b>	<b>4,684,711</b>	<b>29.21</b>	<b>13,265,345</b>
<b>EXPENSES:</b>								
GENERAL GOVERNMENT	33,842	85,977	93,137	429,969	429,969	107,492	20.00	343,992
FINANCE	39,792	131,851	131,783	565,236	565,236	141,309	23.33	433,385
POLICE	353,042	978,542	1,053,108	4,583,670	4,583,670	1,145,918	21.35	3,605,128
FIRE	317,111	1,051,548	915,408	3,947,031	3,947,031	986,758	26.64	2,895,483
PUBLIC SERVICES	285,108	584,251	758,606	3,870,408	3,870,408	967,602	15.10	3,286,157
PLANNING	58,179	129,197	110,729	451,075	451,075	112,769	28.64	321,878
SUPPORT SERVICES	129,571	381,068	457,400	1,620,347	1,620,347	405,087	23.52	1,239,279
TOURISM & PROMOTIONS	35,816	105,566	132,410	499,290	499,290	124,823	21.14	393,724
PARKS & RECREATION	57,292	236,082	251,351	752,722	752,722	188,181	31.36	516,640
NON DEPARTMENTAL	169,019	495,927	429,858	1,711,150	1,711,150	427,788	28.98	1,215,223
APPRAISAL DISTRICT	0	24,478	22,126	97,910	97,910	24,478	25.00	73,433
CAPITAL OUTLAY	0	0	0	210,000	210,000	52,500		210,000
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>1,478,771</b>	<b>4,204,487</b>	<b>4,355,915</b>	<b>18,738,808</b>	<b>18,738,808</b>	<b>4,684,702</b>	<b>22.44</b>	<b>14,534,321</b>
<b>TOTAL GENERAL FUND</b>	<b>(399,044)</b>	<b>1,269,010</b>	<b>957,844</b>	<b>34</b>	<b>34</b>	<b>9</b>		<b>(1,268,976)</b>

**CITY OF MARSHALL**  
**REV/EXP/BUD - SHORT REPORT - NEW**  
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	<b>CURRENT MONTH</b>	<b>CURRENT YTD</b>	<b>PRIOR YTD</b>	<b>REVISED ADOPTED BUDGET</b>	<b>ADOPTED BUDGET</b>	<b>3/12 OF ADOPTED BUDGET</b>	<b>PERCENT OF ADOPTED</b>	<b>REMAINING BUDGET</b>
<b>WATER &amp; SEWER ENTERPRISE FUND</b>								
<b>REVENUES:</b>								
PERMITS & FEES	200	3,074	2,876	16,500	16,500	4,125	18.63	13,427
WATER & SEWER CHARGES	788,169	2,347,249	2,456,648	10,302,740	10,302,740	2,575,685	22.78	7,955,491
MISCELLANEOUS REVENUES	5,261	13,139	5,568	55,000	55,000	13,750	23.89	41,861
<b>TOTAL W&amp;S REVENUE</b>	<b>793,629</b>	<b>2,363,462</b>	<b>2,465,092</b>	<b>10,374,240</b>	<b>10,374,240</b>	<b>2,593,560</b>	<b>22.78</b>	<b>8,010,778</b>
<b>EXPENSES:</b>								
ADMINISTRATION	27,190	82,129	82,673	368,536	368,536	92,134	22.29	286,407
WATER PRODUCTION	137,499	298,607	288,737	1,281,549	1,281,549	320,387	23.30	982,942
DISTRIBUTION/COLLECTION	145,776	422,304	342,627	2,028,015	2,028,015	507,004	20.82	1,605,711
WASTEWATER TREATMENT	110,738	278,697	318,401	1,327,092	1,327,092	331,773	21.00	1,048,395
WATER BILLING	42,785	116,864	94,451	521,160	521,160	130,290	22.42	404,296
ENGINEERING	4,442	13,836	14,163	61,471	61,471	15,368	22.51	47,635
NON DEPARTMENTAL	92,519	228,451	221,531	891,767	891,767	222,942	25.62	663,316
INTERFUND TRANSFERS	0	288,465	288,465	3,894,591	3,894,591	973,648	7.41	3,606,126
<b>TOTAL W&amp;S EXPENSES</b>	<b>560,949</b>	<b>1,729,353</b>	<b>1,651,049</b>	<b>10,374,181</b>	<b>10,374,181</b>	<b>2,593,545</b>	<b>16.67</b>	<b>8,644,828</b>
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>232,681</b>	<b>634,109</b>	<b>814,043</b>	<b>59</b>	<b>59</b>	<b>15</b>		<b>(634,050)</b>