

## MEMORANDUM

To: Jack Redmon, Acting City Manager

From: Elaine Altman, Finance Director

Date: September 20, 2018

Subject: August 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 August. 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: AUGUST 2018**

GENERAL FUND	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	8/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED	REMAINING BUDGET
<b>REVENUES:</b>								
TAXES	756,516	7,442,198	7,229,704	11,821,476	11,821,476	6,895,861	63.0	4,379,278
LICENSES & PERMITS	13,303	110,328	100,906	117,200	117,200	68,367	94.1	6,872
INTERGOVERNMENTAL REVENUE	9,361	89,306	86,004	137,335	137,335	80,112	65.0	48,029
FEES	361,806	2,794,375	2,530,160	4,155,420	4,155,420	2,423,995	67.3	1,361,045
FINES & FORFEITURES	81,730	653,942	663,869	625,000	625,000	364,583	104.6	(28,942)
MISCELLANEOUS REVENUE	20,001	1,012,206	1,060,655	1,882,411	1,882,411	1,098,073	53.8	870,205
<b>TOTAL GENERAL FUND REVENUE</b>	<b>1,242,718</b>	<b>12,102,355</b>	<b>11,671,298</b>	<b>18,738,842</b>	<b>18,738,842</b>	<b>10,930,991</b>	<b>64.6</b>	<b>6,636,487</b>
<b>EXPENSES:</b>								
GENERAL GOVERNMENT	30,336	265,953	265,162	429,969	429,969	250,815	61.9	164,016
FINANCE	42,045	366,287	352,575	565,236	565,236	329,721	64.8	198,950
POLICE	366,630	2,800,579	3,097,578	4,583,670	4,583,670	2,673,808	61.1	1,783,091
FIRE	316,914	2,644,756	2,762,044	3,947,031	3,947,031	2,302,435	67.0	1,302,275
PUBLIC SERVICES	263,484	1,935,505	2,694,382	3,870,408	3,870,408	2,257,738	50.0	1,934,903
PLANNING	37,442	342,640	305,094	451,075	451,075	263,127	76.0	108,435
SUPPORT SERVICES	119,287	1,066,228	1,485,769	1,620,347	1,620,347	945,202	65.8	554,119
TOURISM & PROMOTIONS	55,532	366,740	377,774	499,290	499,290	291,253	73.5	132,550
PARKS & RECREATION	52,055	601,632	624,402	752,722	752,722	439,088	79.9	151,090
NON DEPARTMENTAL	202,986	1,312,601	1,149,091	1,711,150	1,711,150	998,171	76.7	398,550
APPRAISAL DISTRICT	0	73,433	66,379	97,910	97,910	57,114	75.0	24,478
CAPITAL OUTLAY	0	0	4,540	210,000	210,000	122,500	0.0	210,000
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>1,486,712</b>	<b>11,776,353</b>	<b>13,184,789</b>	<b>18,738,808</b>	<b>18,738,808</b>	<b>10,930,971</b>	<b>62.9</b>	<b>6,962,455</b>
<b>TOTAL GENERAL FUND</b>	<b>(243,994)</b>	<b>326,002</b>	<b>(1,513,490)</b>	<b>34</b>	<b>34</b>	<b>20</b>		<b>(325,968)</b>

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	CURRENT MONTH	CURRENT YTD	PRIOR YTD	REVISED ADOPTED BUDGET	ADOPTED BUDGET	8/12 OF ADOPTED BUDGET	PERCENT OF ADOPTED	REMAINING BUDGET
<b>WATER &amp; SEWER ENTERPRISE FUND</b>								
<b>REVENUES:</b>								
PERMITS & FEES	1,000.00	10,772.00	11,620.00	16,500.00	16,500.00	9,625.00	65.3	5,728.00
WATER & SEWER CHARGES	1,077,657.10	6,699,270.04	6,602,030.57	10,302,740.00	10,302,740.00	6,009,931.67	65.0	3,603,469.96
MISCELLANEOUS REVENUES	2,909.95	32,060.30	18,205.92	55,000.00	55,000.00	32,083.33	58.3	22,939.70
<b>TOTAL W&amp;S REVENUE</b>	<b>1,081,567</b>	<b>6,742,102</b>	<b>6,631,856</b>	<b>10,374,240</b>	<b>10,374,240</b>	<b>6,051,640</b>	<b>65.0</b>	<b>3,632,138</b>
<b>EXPENSES:</b>								
ADMINISTRATION	22,295	208,994	233,424	368,536	368,536	214,979	56.7	159,542
WATER PRODUCTION	157,819	833,729	817,592	1,281,549	1,281,549	747,570	65.1	447,820
DISTRIBUTION/COLLECTION	184,295	1,241,927	1,061,757	2,028,015	2,028,015	1,183,009	61.2	786,088
WASTEWATER TREATMENT	285,564	1,015,258	913,021	1,327,092	1,327,092	774,137	76.5	311,834
WATER BILLING	47,572	328,926	290,644	521,160	521,160	304,010	63.1	192,234
ENGINEERING	4,698	39,992	39,742	61,471	61,471	35,858	65.1	21,479
NON DEPARTMENTAL	82,052	623,003	607,861	891,767	891,767	520,197	69.9	268,764
INTERFUND TRANSFERS	95,880	3,511,601	3,300,213	3,894,591	3,894,591	2,271,845	90.2	382,990
<b>TOTAL W&amp;S EXPENSES</b>	<b>880,175</b>	<b>7,803,431</b>	<b>7,264,253</b>	<b>10,374,181</b>	<b>10,374,181</b>	<b>6,051,606</b>	<b>75.2</b>	<b>2,570,750</b>
<b>TOTAL WATER &amp; SEWER FUND</b>	<b>201,392</b>	<b>(1,061,328)</b>	<b>(632,397)</b>	<b>59</b>	<b>59</b>	<b>34</b>		<b>1,061,387</b>