



Marshall, MN

Budget Comparison Report

Account Summary

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2020 2020	2021 PRE	Increase / (Decrease)		
Revenue								
Category: 34 - CHARGES FOR SERVICES								
602-49500-34110	RENT REVENUE	15,282.00	15,282.00	15,282.00	15,282.00	0.00	0.00%	
Total Category: 34 - CHARGES FOR SERVICES:		15,282.00	15,282.00	15,282.00	15,282.00	0.00	0.00%	
Category: 36 - MISCELLANEOUS								
602-00000-36125	CONTRIB FROM OTHER FUNDS F	0.00	293,026.95	3,110.41	0.00	0.00	0.00%	
602-49500-36125	INTEREST REVENUE	50,840.18	198,187.44	25,494.37	50,000.00	100,000.00	100.00%	
602-49500-36135	REFUNDS & REIMBURSEMENTS	56,971.36	88,500.20	7,020.10	20,000.00	20,000.00	0.00%	
602-49500-36160	GERF PENSION REVENUE	4,884.00	1,455.00	0.00	0.00	0.00	0.00%	
Total Category: 36 - MISCELLANEOUS:		112,695.54	581,169.59	35,624.88	70,000.00	120,000.00	50,000.00	71.43%
Category: 37 - PROPRIETARY OPERATING								
602-49500-37110	PHOSPHOROUS SURCHARGE	162,402.66	168,894.12	49,242.42	168,000.00	142,000.00	-26,000.00	-15.48%
602-49500-37120	TSS SURCHARGE	607,820.87	559,012.30	250,870.63	520,000.00	575,000.00	55,000.00	10.58%
602-49500-37125	UTILITY SEWER CHARGE	4,084,586.46	4,068,579.33	1,387,611.09	4,200,000.00	4,200,000.00	0.00	0.00%
602-49500-37130	SEWER HOOKUPS	7,356.60	8,425.00	1,775.00	3,000.00	3,000.00	0.00	0.00%
602-49500-37135	LAB SERVICES	1,872.00	1,872.00	792.00	0.00	0.00	0.00	0.00%
602-49500-37145	LEACHATE	26,537.69	32,027.89	3,378.27	24,000.00	25,000.00	1,000.00	4.17%
602-49500-37150	SEPTAGE	7,034.38	9,785.02	1,683.73	5,000.00	5,000.00	0.00	0.00%
602-49500-37155	WW SUMP PUMP PERMITS	8,275.00	10,975.00	375.00	9,000.00	9,000.00	0.00	0.00%
602-49500-37181	BOD SURCHARGE	504,694.54	499,784.11	228,801.84	530,000.00	550,000.00	20,000.00	3.77%
Total Category: 37 - PROPRIETARY OPERATING:		5,410,580.20	5,359,354.77	1,924,529.98	5,459,000.00	5,509,000.00	50,000.00	0.92%
Category: 39 - OTHER FINANCING REVENUE								
602-49500-39110	SALE OF FIXED ASSETS	21,250.00	-0.31	0.00	0.00	0.00	0.00	0.00%
602-49500-39160	PREMIUMS ON BONDS SOLD	35,600.09	42,158.36	0.00	0.00	0.00	0.00	0.00%
Total Category: 39 - OTHER FINANCING REVENUE:		56,850.09	42,158.05	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		5,595,407.83	5,997,964.41	1,975,436.86	5,544,282.00	5,644,282.00	100,000.00	1.80%
Expense								
Category: 51 - SALARIES & WAGES								
602-49500-51110	FULL TIME EMPLOYEES	681,490.14	694,357.33	416,126.20	829,535.60	840,808.52	11,272.92	1.36%
602-49500-51115	FULL TIME EMPLOYEES OVERTIM	3,231.12	5,590.93	982.38	10,000.00	10,000.00	0.00	0.00%
602-49500-51120	PART TIME EMPLOYEES	0.00	211.36	0.00	0.00	0.00	0.00	0.00%
602-49500-51130	SEVERANCE PAY	3,365.47	-10,121.31	0.00	0.00	0.00	0.00	0.00%

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602-49500-51140	SICK PAY	31,811.52	37,215.48	5,157.38	0.00	0.00	0.00	0.00%
602-49500-51150	VACATION PAY	62,434.85	63,530.77	11,060.83	0.00	0.00	0.00	0.00%
602-49500-51160	HOLIDAY PAY	28,878.48	28,667.30	8,676.70	0.00	0.00	0.00	0.00%
602-49500-51170	FLOATING HOLIDAY PAY	4,902.41	5,504.36	625.61	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARIES & WAGES:		816,113.99	824,956.22	442,629.10	839,535.60	850,808.52	11,272.92	1.34%
Category: 52 - EMPLOYEE BENEFITS								
602-49500-52110	PERA CONTRIBUTIONS	59,934.53	60,899.23	31,185.78	62,965.17	63,810.64	845.47	1.34%
602-49500-52120	FICA CONTRIBUTIONS	44,637.17	45,551.53	22,878.72	52,051.21	52,750.13	698.92	1.34%
602-49500-52130	MEDICARE CONTRIBUTIONS	10,439.19	10,652.95	5,350.70	12,173.27	12,336.72	163.45	1.34%
602-49500-52210	HEALTH INSURANCE	151,596.31	152,064.21	82,334.15	204,365.08	225,659.94	21,294.86	10.42%
602-49500-52215	INSURANCE BENEFITS ALLOTMEI	25,979.17	26,566.71	15,201.77	0.00	0.00	0.00	0.00%
602-49500-52220	DENTAL INSURANCE	13,231.43	12,120.12	7,856.26	14,363.46	14,112.44	-251.02	-1.75%
602-49500-52230	LIFE INSURANCE & LTD	1,898.62	1,926.07	897.94	1,998.28	2,070.43	72.15	3.61%
602-49500-52320	TAXABLE ALLOWANCE	2,980.96	4,063.80	139.65	4,200.00	4,200.00	0.00	0.00%
602-49500-52420	WORK COMP INSURANCE PREM	23,708.43	19,381.00	18,101.00	20,450.00	20,450.00	0.00	0.00%
602-49500-52510	OPEB COST	3,912.00	3,713.00	0.00	0.00	0.00	0.00	0.00%
602-49500-52520	GERF PENSION EXP - GENERAL	-74,801.00	745.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - EMPLOYEE BENEFITS:		263,516.81	337,683.62	183,945.97	372,566.47	395,390.30	22,823.83	6.13%
Category: 53 - PURCHASED SERVICES								
602-47000-53110	GENERAL PROFESSIONAL SERVIC	0.00	0.00	0.00	0.00	856.00	856.00	0.00%
602-49500-53110	GENERAL PROFESSIONAL SERVIC	1,023,326.74	299,649.90	51,689.32	1,977,482.00	172,198.00	-1,805,284.00	-91.29%
602-49500-53115	CONSULTING SERVICES	12,090.00	8,158.00	247.12	10,100.00	10,100.00	0.00	0.00%
602-49500-53120	LEGAL SERVICES	4,830.00	4,830.00	4,158.00	5,000.00	5,000.00	0.00	0.00%
602-49500-53135	ADMINISTRATIVE SERVICE	255,900.00	261,018.00	134,748.00	269,501.00	278,260.00	8,759.00	3.25%
602-49500-53140	PHONE SERVICES	7,288.90	8,506.44	3,976.63	8,300.00	8,820.00	520.00	6.27%
602-49500-53145	POSTAGE SERVICE	648.04	431.54	125.33	1,000.00	1,000.00	0.00	0.00%
602-49500-53155	RENTAL SERVICES	5,350.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
602-49500-53165	TRAVEL, CONFERENCES, & SCHO	6,622.12	10,527.59	2,819.84	10,275.00	10,299.00	24.00	0.23%
602-49500-53210	GENERAL LIABILITY INSURANCE	32,076.00	32,679.00	15,482.00	34,242.00	34,242.00	0.00	0.00%
602-49500-53215	AUTOMOTIVE INSURANCE	2,957.00	2,941.00	1,804.00	2,801.00	2,801.00	0.00	0.00%
602-49500-53310	ELECTRIC UTILITIES	292,623.77	276,083.67	102,813.31	303,000.00	303,000.00	0.00	0.00%
602-49500-53315	WATER UTILITIES	2,736.56	2,658.15	1,324.16	3,240.00	3,240.00	0.00	0.00%
602-49500-53320	GAS UTILITIES	4,511.13	6,150.94	2,741.62	5,722.20	5,722.20	0.00	0.00%
602-49500-53325	REFUSE DISPOSAL	3,273.63	3,351.64	2,055.97	3,641.40	3,641.40	0.00	0.00%
602-49500-53335	STORM WATER UTILITIES	13,251.96	13,639.56	5,814.45	14,458.50	14,458.50	0.00	0.00%
602-49500-53410	MAINTENANCE AGREEMENTS	4,497.27	3,398.06	4,137.09	6,000.00	6,000.00	0.00	0.00%
602-49500-53415	EQUIPMENT REPAIRS & MAINT	135,371.39	166,258.50	18,519.38	150,000.00	150,000.00	0.00	0.00%
602-49500-53420	BLDG REPAIR & MAINTENANCE	3,320.16	181.74	147.42	3,000.00	3,000.00	0.00	0.00%

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					2020 2020	2021 PRE	Increase / (Decrease)	
602-49500-53425	OTHER REPAIRS & MAINTENANC	20,849.95	36,477.34	2,272.87	20,000.00	20,000.00	0.00	0.00%
Total Category: 53 - PURCHASED SERVICES:		1,831,524.62	1,141,941.07	354,876.51	2,832,763.10	1,037,638.10	-1,795,125.00	-63.37%
Category: 54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)								
602-49500-54110	GENERAL SUPPLIES	244,738.89	250,238.29	115,458.42	250,000.00	252,300.00	2,300.00	0.92%
602-49500-54120	MOTOR FUELS,LUBRICANTS & AI	50,974.99	48,365.24	26,706.22	50,000.00	50,000.00	0.00	0.00%
602-49500-54130	UNIFORMS	213.79	242.37	0.00	250.00	250.00	0.00	0.00%
602-49500-54150	EQUIPMENT/TOOLS UP TO 5,000	4,282.99	1,028.21	2,980.91	4,750.00	4,750.00	0.00	0.00%
602-49500-54160	SAFETY WEAR & EQUIPMENT	2,263.88	1,283.56	67.49	3,500.00	3,500.00	0.00	0.00%
602-49500-54430	MILEAGE REIMBURSEMENT	25.07	5.00	0.00	200.00	200.00	0.00	0.00%
602-49500-54450	ADVERTISING	351.49	1,065.41	401.21	500.00	500.00	0.00	0.00%
602-49500-54460	GENERAL NOTICES & PUBLICATI	205.44	1,229.37	1,001.52	1,000.00	1,000.00	0.00	0.00%
Total Category: 54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL):		303,056.54	303,457.45	146,615.77	310,200.00	312,500.00	2,300.00	0.74%
Category: 55 - CAPITAL								
602-49500-55120	BUILDINGS & STRUCTURES	0.00	0.00	2,734,025.23	0.00	0.00	0.00	0.00%
602-49500-55130	IMPR OTHER THAN BILDINGS	0.00	0.00	0.00	75,000.00	125,000.00	50,000.00	66.67%
602-49500-55140	MACHINERY & EQUIPMENT	0.00	0.00	1,750.00	0.00	18,000.00	18,000.00	0.00%
602-49500-55150	MOTOR VEHICLES	0.00	0.00	0.00	59,000.00	31,000.00	-28,000.00	-47.46%
602-49500-55170	INFRASTRUCTURE	0.00	0.00	0.00	1,045,281.00	739,387.00	-305,894.00	-29.26%
602-49500-55210	DEPRECIATION - BUILDINGS & ST	9,139.61	9,139.61	0.00	9,140.00	9,140.00	0.00	0.00%
602-49500-55220	DEPRECIATION - IMPR OTHER TH	883,183.63	882,936.12	0.00	884,000.00	884,000.00	0.00	0.00%
602-49500-55230	DEPRECIATION - MACHINERY & I	181,171.89	165,663.02	0.00	182,000.00	165,000.00	-17,000.00	-9.34%
602-49500-55250	DEPRECIATION - SANITARY SEWI	610,939.71	640,035.75	0.00	600,000.00	650,000.00	50,000.00	8.33%
Total Category: 55 - CAPITAL:		1,684,434.84	1,697,774.50	2,735,775.23	2,854,421.00	2,621,527.00	-232,894.00	-8.16%
Category: 56 - DEBT SERVICE								
602-47000-56140	BOND INTEREST	220,029.77	213,197.27	108,988.62	274,938.00	274,938.00	0.00	0.00%
602-49500-56130	FISCAL AGENT FEES	2,754.00	3,611.00	0.00	3,909.00	3,909.00	0.00	0.00%
Total Category: 56 - DEBT SERVICE:		222,783.77	216,808.27	108,988.62	278,847.00	278,847.00	0.00	0.00%
Category: 58 - OTHER EXPENDITURES								
602-49500-58115	BANK CHARGES	0.00	1,243.63	185.00	0.00	0.00	0.00	0.00%
602-49500-58120	BOND ISSUANCE COSTS	13,742.35	0.00	0.00	0.00	0.00	0.00	0.00%
602-49500-58145	DUES & SUBSCRIPTIONS	4,061.76	4,345.80	350.00	4,651.00	4,651.00	0.00	0.00%
602-49500-58155	LICENSES AND TAXES	13,502.76	12,219.41	14,795.86	13,000.00	13,000.00	0.00	0.00%
602-49500-58165	LOSS ON FIXED ASSETS	658.35	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 58 - OTHER EXPENDITURES:		31,965.22	17,808.84	15,330.86	17,651.00	17,651.00	0.00	0.00%
Category: 59 - OTHER FINANCING USES								
602-49500-59120	TRANSFERS TO CAPITAL FUND	0.00	20,997.50	0.00	0.00	0.00	0.00	0.00%
602-49500-59140	TRANSFERS TO DEBT SERVICE FU	39,800.00	38,294.00	0.00	0.00	0.00	0.00	0.00%

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602-49500-59160 TRANSFERS TO WASTE WATER F	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 59 - OTHER FINANCING USES:	39,800.00	59,291.50	0.00	0.00	0.00	0.00	0.00%
Total Expense:	5,193,195.79	4,599,721.47	3,988,162.06	7,505,984.17	5,514,361.92	-1,991,622.25	-26.53%
Report Total:	402,212.04	1,398,242.94	-2,012,725.20	-1,961,702.17	129,920.08	2,091,622.25	-106.62%

Budget Comparison Report

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Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 PRE	Increase / (Decrease)	
Revenue							
34 - CHARGES FOR SERVICES	15,282.00	15,282.00	15,282.00	15,282.00	15,282.00	0.00	0.00%
36 - MISCELLANEOUS	112,695.54	581,169.59	35,624.88	70,000.00	120,000.00	50,000.00	71.43%
37 - PROPRIETARY OPERATING	5,410,580.20	5,359,354.77	1,924,529.98	5,459,000.00	5,509,000.00	50,000.00	0.92%
39 - OTHER FINANCING REVENUE	56,850.09	42,158.05	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	5,595,407.83	5,997,964.41	1,975,436.86	5,544,282.00	5,644,282.00	100,000.00	1.80%
Expense							
51 - SALARIES & WAGES	816,113.99	824,956.22	442,629.10	839,535.60	850,808.52	11,272.92	1.34%
52 - EMPLOYEE BENEFITS	263,516.81	337,683.62	183,945.97	372,566.47	395,390.30	22,823.83	6.13%
53 - PURCHASED SERVICES	1,831,524.62	1,141,941.07	354,876.51	2,832,763.10	1,037,638.10	-1,795,125.00	-63.37%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	303,056.54	303,457.45	146,615.77	310,200.00	312,500.00	2,300.00	0.74%
55 - CAPITAL	1,684,434.84	1,697,774.50	2,735,775.23	2,854,421.00	2,621,527.00	-232,894.00	-8.16%
56 - DEBT SERVICE	222,783.77	216,808.27	108,988.62	278,847.00	278,847.00	0.00	0.00%
58 - OTHER EXPENDITURES	31,965.22	17,808.84	15,330.86	17,651.00	17,651.00	0.00	0.00%
59 - OTHER FINANCING USES	39,800.00	59,291.50	0.00	0.00	0.00	0.00	0.00%
Total Expense:	5,193,195.79	4,599,721.47	3,988,162.06	7,505,984.17	5,514,361.92	-1,991,622.25	-26.53%
Report Total:	402,212.04	1,398,242.94	-2,012,725.20	-1,961,702.17	129,920.08	2,091,622.25	-106.62%

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 PRE	Increase / (Decrease)	
602 - WASTEWATER OPERATING	402,212.04	1,398,242.94	-2,012,725.20	-1,961,702.17	129,920.08	2,091,622.25	-106.62%
Report Total:	402,212.04	1,398,242.94	-2,012,725.20	-1,961,702.17	129,920.08	2,091,622.25	-106.62%