



Marshall, MN

Budget Report Account Summary

For Fiscal: 2019 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Revenue							
Category: 34 - CHARGES FOR SERVICES							
602-49500-34110	RENT REVENUE	15,282.00	15,282.00	0.00	15,282.00	0.00	0.00 %
	Category: 34 - CHARGES FOR SERVICES Total:	15,282.00	15,282.00	0.00	15,282.00	0.00	0.00 %
Category: 36 - MISCELLANEOUS							
602-00000-36125	CONTRIB FROM OTHER FUNDS FOR S	0.00	0.00	293,026.95	293,026.95	293,026.95	0.00 %
602-49500-36125	INTEREST REVENUE	50,000.00	50,000.00	0.00	198,187.44	148,187.44	396.37 %
602-49500-36135	REFUNDS & REIMBURSEMENTS	20,000.00	20,000.00	-14,640.00	88,500.20	68,500.20	442.50 %
602-49500-36160	GERF PENSION REVENUE	0.00	0.00	1,455.00	1,455.00	1,455.00	0.00 %
	Category: 36 - MISCELLANEOUS Total:	70,000.00	70,000.00	279,841.95	581,169.59	511,169.59	730.24 %
Category: 37 - PROPRIETARY OPERATING							
602-49500-37110	PHOSPHOROUS SURCHARGE	160,096.00	160,096.00	0.00	168,894.12	8,798.12	105.50 %
602-49500-37120	TSS SURCHARGE	620,369.00	620,369.00	0.00	559,012.30	-61,356.70	9.89 %
602-49500-37125	UTILITY SEWER CHARGE	4,135,790.00	4,135,790.00	0.00	4,068,579.33	-67,210.67	1.63 %
602-49500-37130	SEWER HOOKUPS	3,000.00	3,000.00	0.00	8,425.00	5,425.00	280.83 %
602-49500-37135	LAB SERVICES	0.00	0.00	0.00	1,872.00	1,872.00	0.00 %
602-49500-37145	LEACHATE	21,500.00	21,500.00	0.00	32,027.89	10,527.89	148.97 %
602-49500-37150	SEPTAGE	3,600.00	3,600.00	0.00	9,785.02	6,185.02	271.81 %
602-49500-37155	WW SUMP PUMP PERMITS	5,625.00	5,625.00	0.00	10,975.00	5,350.00	195.11 %
602-49500-37181	BOD SURCHARGE	619,257.00	619,257.00	0.00	499,784.11	-119,472.89	19.29 %
	Category: 37 - PROPRIETARY OPERATING Total:	5,569,237.00	5,569,237.00	0.00	5,359,354.77	-209,882.23	3.77 %
Category: 39 - OTHER FINANCING REVENUE							
602-49500-39110	SALE OF FIXED ASSETS	0.00	0.00	0.00	-0.31	-0.31	0.00 %
602-49500-39160	PREMIUMS ON BONDS SOLD	0.00	0.00	42,158.36	42,158.36	42,158.36	0.00 %
	Category: 39 - OTHER FINANCING REVENUE Total:	0.00	0.00	42,158.36	42,158.05	42,158.05	0.00 %
	Revenue Total:	5,654,519.00	5,654,519.00	322,000.31	5,997,964.41	343,445.41	6.07 %
Expense							
Category: 51 - SALARIES & WAGES							
602-49500-51110	FULL TIME EMPLOYEES	810,246.66	810,246.66	0.00	694,357.33	115,889.33	14.30 %
602-49500-51115	FULL TIME EMPLOYEES OVERTIME	10,200.00	10,200.00	0.00	5,590.93	4,609.07	45.19 %
602-49500-51120	PART TIME EMPLOYEES	0.00	0.00	0.00	211.36	-211.36	0.00 %
602-49500-51130	SEVERANCE PAY	0.00	0.00	0.00	-10,121.31	10,121.31	0.00 %
602-49500-51140	SICK PAY	0.00	0.00	0.00	37,215.48	-37,215.48	0.00 %
602-49500-51150	VACATION PAY	0.00	0.00	0.00	63,530.77	-63,530.77	0.00 %
602-49500-51160	HOLIDAY PAY	0.00	0.00	0.00	28,667.30	-28,667.30	0.00 %
602-49500-51170	FLOATING HOLIDAY PAY	0.00	0.00	0.00	5,504.36	-5,504.36	0.00 %
	Category: 51 - SALARIES & WAGES Total:	820,446.66	820,446.66	0.00	824,956.22	-4,509.56	-0.55 %
Category: 52 - EMPLOYEE BENEFITS							
602-49500-52110	PERA CONTRIBUTIONS	61,533.50	61,533.50	0.00	60,899.23	634.27	1.03 %
602-49500-52120	FICA CONTRIBUTIONS	50,867.69	50,867.69	0.00	45,551.53	5,316.16	10.45 %
602-49500-52130	MEDICARE CONTRIBUTIONS	11,896.48	11,896.48	0.00	10,652.95	1,243.53	10.45 %
602-49500-52210	HEALTH INSURANCE	172,348.08	172,348.08	0.00	152,064.21	20,283.87	11.77 %
602-49500-52215	INSURANCE BENEFITS ALLOTMENT	0.00	0.00	0.00	26,566.71	-26,566.71	0.00 %
602-49500-52220	DENTAL INSURANCE	13,690.16	13,690.16	0.00	12,120.12	1,570.04	11.47 %
602-49500-52230	LIFE INSURANCE & LTD	1,998.59	1,998.59	0.00	1,926.07	72.52	3.63 %
602-49500-52320	TAXABLE ALLOWANCE	4,200.00	4,200.00	0.00	4,063.80	136.20	3.24 %
602-49500-52420	WORK COMP INSURANCE PREMIUMS	21,847.00	21,847.00	0.00	19,381.00	2,466.00	11.29 %
602-49500-52510	OPEB COST	0.00	0.00	3,713.00	3,713.00	-3,713.00	0.00 %
602-49500-52520	GERF PENSION EXP - GENERAL	0.00	0.00	745.00	745.00	-745.00	0.00 %
	Category: 52 - EMPLOYEE BENEFITS Total:	338,381.50	338,381.50	4,458.00	337,683.62	697.88	0.21 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 53 - PURCHASED SERVICES							
602-49500-53110	GENERAL PROFESSIONAL SERVICES	125,625.00	125,625.00	0.00	299,649.90	-174,024.90	-138.53 %
602-49500-53115	CONSULTING SERVICES	22,235.00	22,235.00	0.00	8,158.00	14,077.00	63.31 %
602-49500-53120	LEGAL SERVICES	5,000.00	5,000.00	0.00	4,830.00	170.00	3.40 %
602-49500-53135	ADMINISTRATIVE SERVICE	261,018.00	261,018.00	0.00	261,018.00	0.00	0.00 %
602-49500-53140	PHONE SERVICES	7,680.00	7,680.00	0.00	8,506.44	-826.44	-10.76 %
602-49500-53145	POSTAGE SERVICE	1,000.00	1,000.00	0.00	431.54	568.46	56.85 %
602-49500-53155	RENTAL SERVICES	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00 %
602-49500-53165	TRAVEL, CONFERENCES, & SCHOOL	7,725.00	7,725.00	0.00	10,527.59	-2,802.59	-36.28 %
602-49500-53210	GENERAL LIABILITY INSURANCE	34,242.00	34,242.00	0.00	32,679.00	1,563.00	4.56 %
602-49500-53215	AUTOMOTIVE INSURANCE	2,801.00	2,801.00	0.00	2,941.00	-140.00	-5.00 %
602-49500-53310	ELECTRIC UTILITIES	300,000.00	300,000.00	0.00	276,083.67	23,916.33	7.97 %
602-49500-53315	WATER UTILITIES	2,700.00	2,700.00	0.00	2,658.15	41.85	1.55 %
602-49500-53320	GAS UTILITIES	5,610.00	5,610.00	0.00	6,150.94	-540.94	-9.64 %
602-49500-53325	REFUSE DISPOSAL	3,570.00	3,570.00	0.00	3,351.64	218.36	6.12 %
602-49500-53335	STORM WATER UTILITIES	13,770.00	13,770.00	0.00	13,639.56	130.44	0.95 %
602-49500-53410	MAINTENANCE AGREEMENTS	8,600.00	8,600.00	0.00	3,398.06	5,201.94	60.49 %
602-49500-53415	EQUIPMENT REPAIRS & MAINTENAN...	152,000.00	152,000.00	0.00	166,258.50	-14,258.50	-9.38 %
602-49500-53420	BLDG REPAIR & MAINTENANCE	3,000.00	3,000.00	0.00	181.74	2,818.26	93.94 %
602-49500-53425	OTHER REPAIRS & MAINTENANCE	26,250.00	26,250.00	0.00	36,477.34	-10,227.34	-38.96 %
Category: 53 - PURCHASED SERVICES Total:		987,826.00	987,826.00	0.00	1,141,941.07	-154,115.07	-15.60 %
Category: 54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)							
602-49500-54110	GENERAL SUPPLIES	250,000.00	250,000.00	0.00	250,238.29	-238.29	-0.10 %
602-49500-54120	MOTOR FUELS,LUBRICANTS & ADDITI...	50,000.00	50,000.00	0.00	48,365.24	1,634.76	3.27 %
602-49500-54130	UNIFORMS	0.00	0.00	0.00	242.37	-242.37	0.00 %
602-49500-54150	EQUIPMENT/TOOLS UP TO 5,000	3,000.00	3,000.00	0.00	1,028.21	1,971.79	65.73 %
602-49500-54160	SAFETY WEAR & EQUIPMENT	3,500.00	3,500.00	0.00	1,283.56	2,216.44	63.33 %
602-49500-54430	MILEAGE REIMBURSEMENT	200.00	200.00	0.00	5.00	195.00	97.50 %
602-49500-54450	ADVERTISING	500.00	500.00	0.00	1,065.41	-565.41	-113.08 %
602-49500-54460	GENERAL NOTICES & PUBLICATIONS	1,000.00	1,000.00	0.00	1,229.37	-229.37	-22.94 %
Category: 54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL) Total:		308,200.00	308,200.00	0.00	303,457.45	4,742.55	1.54 %
Category: 55 - CAPITAL							
602-49500-55120	BUILDINGS & STRUCTURES	0.00	0.00	-4,247,611.62	0.00	0.00	0.00 %
602-49500-55140	MACHINERY & EQUIPMENT	136,000.00	136,000.00	-1,750.00	0.00	136,000.00	100.00 %
602-49500-55150	MOTOR VEHICLES	85,000.00	85,000.00	0.00	0.00	85,000.00	100.00 %
602-49500-55170	INFRASTRUCTURE	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
602-49500-55210	DEPRECIATION - BUILDINGS & STRUC...	9,140.00	9,140.00	9,139.61	9,139.61	0.39	0.00 %
602-49500-55220	DEPRECIATION - IMPR OTHER THAN ...	885,000.00	885,000.00	882,936.12	882,936.12	2,063.88	0.23 %
602-49500-55230	DEPRECIATION - MACHINERY & EQUI...	135,000.00	135,000.00	165,663.02	165,663.02	-30,663.02	-22.71 %
602-49500-55250	DEPRECIATION - SANITARY SEWERS	500,000.00	500,000.00	640,035.75	640,035.75	-140,035.75	-28.01 %
Category: 55 - CAPITAL Total:		2,050,140.00	2,050,140.00	-2,551,587.12	1,697,774.50	352,365.50	17.19 %
Category: 56 - DEBT SERVICE							
602-47000-56140	BOND INTEREST	192,348.08	192,348.08	-15,163.22	213,197.27	-20,849.19	-10.84 %
602-49500-56130	FISCAL AGENT FEES	2,975.00	2,975.00	0.00	3,611.00	-636.00	-21.38 %
Category: 56 - DEBT SERVICE Total:		195,323.08	195,323.08	-15,163.22	216,808.27	-21,485.19	-11.00 %
Category: 58 - OTHER EXPENDITURES							
602-49500-58115	BANK CHARGES	0.00	0.00	0.00	1,243.63	-1,243.63	0.00 %
602-49500-58145	DUES & SUBSCRIPTIONS	4,060.00	4,060.00	0.00	4,345.80	-285.80	-7.04 %
602-49500-58155	LICENSES AND TAXES	12,655.00	12,655.00	0.00	12,219.41	435.59	3.44 %
Category: 58 - OTHER EXPENDITURES Total:		16,715.00	16,715.00	0.00	17,808.84	-1,093.84	-6.54 %
Category: 59 - OTHER FINANCING USES							
602-49500-59120	TRANSFERS TO CAPITAL FUND	0.00	0.00	0.00	20,997.50	-20,997.50	0.00 %
602-49500-59140	TRANSFERS TO DEBT SERVICE FUND	38,294.00	38,294.00	0.00	38,294.00	0.00	0.00 %
Category: 59 - OTHER FINANCING USES Total:		38,294.00	38,294.00	0.00	59,291.50	-20,997.50	-54.83 %
Expense Total:		4,755,326.24	4,755,326.24	-2,562,292.34	4,599,721.47	155,604.77	3.27 %
Report Surplus (Deficit):		899,192.76	899,192.76	2,884,292.65	1,398,242.94	499,050.18	-55.50 %

Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Revenue						
34 - CHARGES FOR SERVICES	15,282.00	15,282.00	0.00	15,282.00	0.00	0.00 %
36 - MISCELLANEOUS	70,000.00	70,000.00	279,841.95	581,169.59	511,169.59	730.24 %
37 - PROPRIETARY OPERATING	5,569,237.00	5,569,237.00	0.00	5,359,354.77	-209,882.23	3.77 %
39 - OTHER FINANCING REVENUE	0.00	0.00	42,158.36	42,158.05	42,158.05	0.00 %
Revenue Total:	5,654,519.00	5,654,519.00	322,000.31	5,997,964.41	343,445.41	6.07 %
Expense						
51 - SALARIES & WAGES	820,446.66	820,446.66	0.00	824,956.22	-4,509.56	-0.55 %
52 - EMPLOYEE BENEFITS	338,381.50	338,381.50	4,458.00	337,683.62	697.88	0.21 %
53 - PURCHASED SERVICES	987,826.00	987,826.00	0.00	1,141,941.07	-154,115.07	-15.60 %
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	308,200.00	308,200.00	0.00	303,457.45	4,742.55	1.54 %
55 - CAPITAL	2,050,140.00	2,050,140.00	-2,551,587.12	1,697,774.50	352,365.50	17.19 %
56 - DEBT SERVICE	195,323.08	195,323.08	-15,163.22	216,808.27	-21,485.19	-11.00 %
58 - OTHER EXPENDITURES	16,715.00	16,715.00	0.00	17,808.84	-1,093.84	-6.54 %
59 - OTHER FINANCING USES	38,294.00	38,294.00	0.00	59,291.50	-20,997.50	-54.83 %
Expense Total:	4,755,326.24	4,755,326.24	-2,562,292.34	4,599,721.47	155,604.77	3.27 %
Report Surplus (Deficit):	899,192.76	899,192.76	2,884,292.65	1,398,242.94	499,050.18	-55.50 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
602 - WASTEWATER OPERATING	899,192.76	899,192.76	2,884,292.65	1,398,242.94	499,050.18
Report Surplus (Deficit):	899,192.76	899,192.76	2,884,292.65	1,398,242.94	499,050.18