City of Hinckley
Statement of Revenue and Expenditures
Revised Budget
For LIQUOR FUND (609)
For the Fiscal Period 2025-5 Ending May 31, 2025

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
Miscellaneous Revenues-Off Sale Revenues						
609.36201.36210	Interest Earnings	$ 208.35	$ 3,918.12	$ 3,000.00	$ 4,308.34	$ (1,308.34)
609.36201.36213	Change in FMV of Investments	(1,041.65)	743.00	0.00	(58.00)	$ 0.00
609.36201.37840	Cash Over Off-Sale	0.00	(212.37)	0.00	479.01	$ 0.00
Total Miscellaneous Revenues-Off Sale Revenues		**(833.30)**	**4,448.75**	**3,000.00**	**4,729.35**	**(1,729.35)**
Miscellaneous Revenues-On Sale Revenues						
609.36202.34950	ATM Fees	2,708.35	2,662.80	6,500.00	3,026.80	$ 3,473.20
609.36202.36220	Rental Income	8,968.75	11,587.85	22,000.00	11,000.38	$ 10,999.62
609.36202.36240	Reimbursements	250.00	0.00	0.00	0.00	$ 0.00
609.36202.37840	Cash Over Off-Sale	0.00	(304.37)	0.00	188.19	$ 0.00
609.36202.37920	Vending Commissions	3,229.15	3,636.87	7,500.00	4,099.65	$ 3,400.35
Total Miscellaneous Revenues-On Sale Revenues		**15,156.25**	**17,583.15**	**36,000.00**	**18,315.02**	**17,684.98**
Liquor Store-Off Sale Revenues						
609.37800.37811	Liquor	437,500.00	407,366.76	1,050,000.00	409,231.66	$ 640,768.34
609.37800.37812	Beer	570,833.35	513,388.50	1,370,000.00	490,768.37	$ 879,231.63
609.37800.37813	Wine	97,916.65	82,451.35	200,000.00	76,623.53	$ 123,376.47
609.37800.37815	Other	29,166.65	24,000.84	60,000.00	21,668.26	$ 38,331.74
609.37800.37816	Tobacco	25,000.00	25,432.36	65,000.00	27,963.57	$ 37,036.43
609.37800.37817	Non-Taxable	6,666.65	4,372.52	18,000.00	3,675.49	$ 14,324.51
609.37800.37818	THC Beverages	0.00	0.00	0.00	25,872.31	$ 0.00
Total Liquor Store-Off Sale Revenues		**1,167,083.30**	**1,057,012.33**	**2,763,000.00**	**1,055,803.19**	**1,707,196.81**
Liquor Store-On Sale Revenues						
609.37900.37911	Liquor	66,666.65	75,252.26	170,000.00	78,170.05	$ 91,829.95
609.37900.37912	Beer	60,416.65	50,268.97	132,000.00	54,897.49	$ 77,102.51
609.37900.37913	Wine	833.35	1,032.21	1,500.00	734.38	$ 765.62
609.37900.37914	Other	7,500.00	9,576.05	20,000.00	6,813.80	$ 13,186.20
609.37900.37915	Food	36,666.65	34,565.48	88,000.00	35,562.74	$ 52,437.26
609.37900.37917	Non-Taxable	0.00	290.00	0.00	0.00	$ 0.00
Total Liquor Store-On Sale Revenues		**172,083.30**	**170,984.97**	**411,500.00**	**176,178.46**	**235,321.54**
Total LIQUOR FUND Revenues		**$ 1,353,489.55**	**$ 1,250,029.20**	**$ 3,213,500.00**	**$ 1,255,026.02**	**$ 1,958,473.98**
Expenditures						
Other Financing Uses-Off Sale Expenditures						
609.49301.07200	Interfund Transfers	$ 50,010.00	$ 50,010.00	$ 120,024.00	$ 50,010.00	$ 70,014.00
Total Other Financing Uses-Off Sale Expenditures		**50,010.00**	**50,010.00**	**120,024.00**	**50,010.00**	**70,014.00**
Other Financing Uses-On Sale Expenditures						
609.49302.07200	Interfund Transfers	12,500.00	12,500.00	30,000.00	12,500.00	$ 17,500.00
Total Other Financing Uses-On Sale Expenditures		**12,500.00**	**12,500.00**	**30,000.00**	**12,500.00**	**17,500.00**
Cost of Goods Sold - Off Sale Expenditures						
609.49750.02510	Cost of Goods Sold-Liquor	315,090.85	285,903.79	719,267.00	273,711.39	$ 445,555.61

City of Hinckley
Statement of Revenue and Expenditures
Revised Budget
For LIQUOR FUND (609)
For the Fiscal Period 2025-5 Ending May 31, 2025

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
609.49750.02520	Cost of Goods Sold-Beer	458,240.00	408,007.57	1,069,166.00	375,805.76	$ 693,360.24
609.49750.02530	Cost of Goods Sold-Wine	68,966.25	56,758.24	136,395.00	50,242.86	$ 86,152.14
609.49750.02535	Cost of Goods Sold-THC Beverag	0.00	0.00	0.00	17,796.46	$ 0.00
609.49750.02540	Cost of Goods Sold-Miscellaneou	24,159.60	19,521.00	53,077.00	17,051.18	$ 36,025.82
609.49750.02560	Cost of Goods Sold-Tobacco	21,787.10	21,958.43	55,693.00	23,972.74	$ 31,720.26
609.49750.03330	Transportation-Freight & Express	8,333.35	8,213.29	20,000.00	8,257.42	$ 11,742.58
Total Cost of Goods Sold - Off Sale Expenditures		**896,577.15**	**800,362.32**	**2,053,598.00**	**766,837.81**	**1,286,760.19**
Off Sale Operations Expenditures						
609.49755.01010	Wages & Salaries-FT-Regular	35,691.00	21,931.36	95,949.11	36,607.57	$ 59,341.54
609.49755.01017	Wages & Salaries-FT-PTO	0.00	1,055.36	0.00	0.00	$ 0.00
609.49755.01030	Wages & Salaries-PT-Regular	48,702.40	44,696.48	138,837.43	45,945.44	$ 92,891.99
609.49755.01037	Wages & Salaries-PT-PTO	0.00	3,687.55	0.00	2,574.38	$ 0.00
609.49755.01038	Wages & Salaries-PT-Holiday	0.00	3,137.38	0.00	1,002.80	$ 0.00
609.49755.01040	Wages & Salaries-PT-OT Premiu	0.00	0.00	0.00	1,346.14	$ 0.00
609.49755.01100	Other Pay-Tips Paid	0.00	0.00	0.00	(60.70)	$ 0.00
609.49755.01120	HSA Contributions			0.00	3,565.91	$ 0.00
609.49755.01210	PERA Contributions	6,329.50	5,527.80	17,608.99	6,570.30	$ 11,038.69
609.49755.01220	FICA Contributions	6,456.10	5,666.44	17,961.17	6,577.03	$ 11,384.14
609.49755.01250	Other Retirement Contributions	203.55	600.00	600.00	600.00	$ 0.00
609.49755.01310	Employer Paid Medical	9,166.65	5,084.14	27,958.85	8,070.88	$ 19,887.97
609.49755.01320	Employer Paid Dental	633.45	340.51	1,608.77	731.10	$ 877.67
609.49755.01330	Employer Paid Life	364.50	229.74	870.00	300.30	$ 569.70
609.49755.01510	WC Insurance Premiums	3,750.00	3,470.00	9,700.00	3,846.65	$ 5,853.35
609.49755.02030	Office Supplies-Printed Forms &	625.00	397.50	1,000.00	225.70	$ 774.30
609.49755.02080	Office Supplies-Other	283.35	0.00	500.00	82.80	$ 417.20
609.49755.02171	Operating Supplies-Safety Suppli	0.00	0.00	0.00	60.69	$ 0.00
609.49755.02180	Operating Supplies-Events	208.35	284.58	550.00	457.52	$ 92.48
609.49755.02190	Operating Supplies-Other	6,250.00	3,389.43	12,500.00	3,821.38	$ 8,678.62
609.49755.02210	R&M Supplies-Equipment Parts	833.35	318.84	550.00	0.00	$ 550.00
609.49755.02280	R&M Supplies-Other	125.00	33.99	200.00	457.13	$ (257.13)
609.49755.02400	Small Tools & Minor Equipment	2,916.65	0.00	7,000.00	530.40	$ 6,469.60
609.49755.03010	Professional Services-Auditing &	4,375.00	5,600.00	8,329.00	11,059.69	$ (2,730.69)
609.49755.03060	Professional Services-Personnel			0.00	89.00	$ 0.00
609.49755.03080	Professional Services-Instructors'	312.50	0.00	700.00	769.00	$ (69.00)
609.49755.03090	Professional Services-IT Services	3,958.35	2,868.29	9,500.00	2,713.76	$ 6,786.24
609.49755.03140	Professional Services-Software S	2,708.35	2,716.30	7,000.00	2,367.38	$ 4,632.62
609.49755.03190	Professional Services-Other	291.65	144.18	300.00	211.38	$ 88.62
609.49755.03210	Communication-Telephone & Inter	1,125.00	1,014.91	2,700.00	950.73	$ 1,749.27
609.49755.03220	Communication-Postage	0.00	0.00	0.00	60.60	$ 0.00
609.49755.03330	Transportation-Freight & Express	33.35	0.00	0.00	0.00	$ 0.00
609.49755.03420	Advertising-Enterprises	7,500.00	9,972.24	20,000.00	10,916.10	$ 9,083.90
609.49755.03620	Insurance-Property	2,583.35	2,341.50	6,200.00	2,448.90	$ 3,751.10
609.49755.03640	Insurance-Dram Shop	1,916.65	1,914.15	5,829.00	2,126.80	$ 3,702.20
609.49755.03810	Utility Services-Electric	4,375.00	3,586.92	10,500.00	3,566.34	$ 6,933.66
609.49755.03820	Utility Services-Water & Sewer	255.00	233.20	600.00	207.50	$ 392.50
609.49755.03830	Utility Services-Gas	666.65	612.76	1,600.00	813.29	$ 786.71
609.49755.03840	Utility Services-Refuse Disposal	395.85	389.08	1,000.00	431.24	$ 568.76
609.49755.04090	R&M Contractual-Other	6,250.00	1,584.88	8,000.00	1,907.04	$ 6,092.96

City of Hinckley

Statement of Revenue and Expenditures

Revised Budget

For LIQUOR FUND (609)

For the Fiscal Period 2025-5 Ending May 31, 2025

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
609.49755.04130	Rentals-Office Equipment	666.65	615.18	2,000.00	554.60	$ 1,445.40
609.49755.04200	Depreciation	13,837.10	13,408.25	30,204.00	12,557.85	$ 17,646.15
609.49755.04300	Miscellaneous-Security	7,500.00	7,095.15	18,000.00	7,321.65	$ 10,678.35
609.49755.04310	Miscellaneous-Bank Charges	20,000.00	17,892.79	58,000.00	27,391.32	$ 30,608.68
609.49755.04330	Miscellaneous-Dues & Subscriptio	1,000.00	0.00	2,700.00	0.00	$ 2,700.00
609.49755.04370	Miscellaneous-Sales & Use Tax	208.35	260.43	500.00	263.98	$ 236.02
609.49755.04380	Miscellaneous-Uncollectible Acco	0.00	0.00	0.00	109.85	$ 0.00
609.49755.04385	Miscellaneous-Accounts Payable	0.00	(37.95)	0.00	0.00	$ 0.00
609.49755.04390	Miscellaneous-Other	833.35	0.00	2,000.00	100.00	$ 1,900.00
609.49755.05600	Cap Outlay-Furniture & Fixtures	0.00	0.00	500.00	0.00	$ 500.00
609.49755.05700	Cap Outlay-Office Equipment and	0.00	0.00	500.00	4,844.76	$ (4,344.76)
609.49755.06120	Other Long-Term Obligation Inter	63.75	92.97	89.00	36.34	$ 52.66
Total Off Sale Operations Expenditures		**203,394.75**	**172,156.33**	**530,145.32**	**217,132.52**	**313,012.80**
Cost of Goods Sold - On Sale Expenditures						
609.49770.02510	Cost of Goods Sold-Liquor	12,606.65	13,450.50	30,514.00	15,412.32	$ 15,101.68
609.49770.02520	Cost of Goods Sold-Beer	18,142.50	16,750.95	42,095.00	17,576.07	$ 24,518.93
609.49770.02530	Cost of Goods Sold-Wine	243.75	269.59	413.00	237.32	$ 175.68
609.49770.02540	Cost of Goods Sold-Miscellaneou	4,226.65	5,433.59	10,213.00	4,574.26	$ 5,638.74
609.49770.02550	Cost of Goods Sold-Food	15,576.65	12,992.29	36,314.00	14,646.63	$ 21,667.37
609.49770.03330	Transportation-Freight & Express	416.65	439.09	0.00	537.19	$ 0.00
Total Cost of Goods Sold - On Sale Expenditures		**51,212.85**	**49,336.01**	**119,549.00**	**52,983.79**	**66,565.21**
On Sale Operations Expenditures						
609.49775.01010	Wages & Salaries-FT-Regular	14,265.75	6,278.82	23,987.28	9,151.92	$ 14,835.36
609.49775.01017	Wages & Salaries-FT-PTO	0.00	263.84	0.00	0.00	$ 0.00
609.49775.01030	Wages & Salaries-PT-Regular	41,666.65	10,490.29	111,273.73	34,051.68	$ 77,222.05
609.49775.01037	Wages & Salaries-PT-PTO	0.00	2,999.18	0.00	3,077.12	$ 0.00
609.49775.01038	Wages & Salaries-PT-Holiday	0.00	777.28	0.00	553.52	$ 0.00
609.49775.01040	Wages & Salaries-PT-OT Premiu	0.00	7,401.36	0.00	7,034.17	$ 0.00
609.49775.01100	Other Pay-Tips Paid	0.00	19,930.50	0.00	60.70	$ 0.00
609.49775.01120	HSA Contributions			0.00	896.39	$ 0.00
609.49775.01210	PERA Contributions	4,194.95	5,237.37	10,144.58	5,757.82	$ 4,386.76
609.49775.01220	FICA Contributions	4,278.85	5,386.85	11,133.06	5,841.64	$ 5,291.42
609.49775.01250	Other Retirement Contributions	318.45	300.00	300.00	300.00	$ 0.00
609.49775.01310	Employer Paid Medical	4,605.65	1,465.26	6,989.71	2,028.72	$ 4,960.99
609.49775.01320	Employer Paid Dental	271.50	98.14	402.19	183.80	$ 218.39
609.49775.01330	Employer Paid Life	108.00	82.76	350.00	118.45	$ 231.55
609.49775.01510	WC Insurance Premiums	2,208.35	2,031.65	9,700.00	2,052.90	$ 7,647.10
609.49775.02140	Operating Supplies-Liquor Store	3,229.15	3,044.56	7,750.00	3,577.84	$ 4,172.16
609.49775.02171	Operating Supplies-Safety Suppli	0.00	0.00	0.00	294.30	$ 0.00
609.49775.02180	Operating Supplies-Events	2,083.35	1,943.73	6,000.00	2,206.04	$ 3,793.96
609.49775.02190	Operating Supplies-Other	5,416.65	4,560.71	13,000.00	5,788.82	$ 7,211.18
609.49775.02210	R&M Supplies-Equipment Parts	833.35	1,885.61	2,000.00	510.15	$ 1,489.85
609.49775.02230	R&M Supplies-Building Repair	833.35	2.88	1,500.00	27.91	$ 1,472.09
609.49775.02280	R&M Supplies-Other	416.65	305.83	1,000.00	382.30	$ 617.70
609.49775.02400	Small Tools & Minor Equipment	0.00	21.46	2,000.00	430.20	$ 1,569.80
609.49775.03010	Professional Services-Auditing &	791.65	1,120.00	1,666.00	1,629.00	$ 37.00
609.49775.03080	Professional Services-Instructors'	312.50	0.00	500.00	0.00	$ 500.00

City of Hinckley
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Revised Budget
For LIQUOR FUND (609)
For the Fiscal Period 2025-5 Ending May 31, 2025

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609.49775.03090	Professional Services-IT Services	1,458.35	1,434.15	3,500.00	1,893.86	$ 1,606.14
609.49775.03120	Professional Services-Entertainm	7,083.35	7,500.00	20,000.00	6,300.00	$ 13,700.00
609.49775.03140	Professional Services-Software S	1,458.35	1,312.06	3,500.00	1,957.58	$ 1,542.42
609.49775.03190	Professional Services-Other	125.00	144.18	300.00	105.69	$ 194.31
609.49775.03210	Communication-Telephone & Inter	1,666.65	1,559.10	4,000.00	1,491.78	$ 2,508.22
609.49775.03330	Transportation-Freight & Express			0.00	106.31	$ 0.00
609.49775.03420	Advertising-Enterprises	4,166.65	4,688.35	8,000.00	6,723.06	$ 1,276.94
609.49775.03620	Insurance-Property	1,041.65	956.40	2,500.00	1,000.25	$ 1,499.75
609.49775.03640	Insurance-Dram Shop	250.00	236.65	871.00	317.80	$ 553.20
609.49775.03810	Utility Services-Electric	10,833.35	8,781.77	26,000.00	8,731.38	$ 17,268.62
609.49775.03820	Utility Services-Water & Sewer	1,000.00	932.78	2,400.00	829.96	$ 1,570.04
609.49775.03830	Utility Services-Gas	1,770.85	1,500.21	4,250.00	1,991.17	$ 2,258.83
609.49775.03840	Utility Services-Refuse Disposal	1,166.65	1,126.15	2,600.00	1,168.31	$ 1,431.69
609.49775.04090	R&M Contractual-Other	4,270.85	1,632.41	8,000.00	3,213.48	$ 4,786.52
609.49775.04200	Depreciation	1,916.65	1,555.95	5,268.00	2,195.10	$ 3,072.90
609.49775.04300	Miscellaneous-Security	2,708.35	2,618.09	6,500.00	2,709.97	$ 3,790.03
609.49775.04310	Miscellaneous-Bank Charges	5,208.35	5,551.79	14,000.00	5,213.72	$ 8,786.28
609.49775.04330	Miscellaneous-Dues & Subscriptio	833.35	0.00	2,700.00	252.00	$ 2,448.00
609.49775.04370	Miscellaneous-Sales & Use Tax	125.00	116.34	350.00	415.46	$ (65.46)
609.49775.04390	Miscellaneous-Other	3,125.00	0.00	7,500.00	0.00	$ 7,500.00
609.49775.05600	Cap Outlay-Furniture & Fixtures	250.00	0.00	15,000.00	0.00	$ 15,000.00
609.49775.05700	Cap Outlay-Office Equipment and	833.35	0.00	0.00	90.36	$ 0.00
609.49775.06120	Other Long-Term Obligation Inter	20.40	37.98	36.00	14.86	$ 21.14
Total On Sale Operations Expenditures		**137,146.95**	**117,312.44**	**346,971.55**	**132,677.49**	**214,294.06**
Total LIQUOR FUND Expenditures		**$ 1,350,841.70**	**$ 1,201,677.10**	**$ 3,200,287.87**	**$ 1,232,141.61**	**$ 1,968,146.26**
LIQUOR FUND Excess of Revenues Over Expenditures		**$ 2,647.85**	**$ 48,352.10**	**$ 13,212.13**	**$ 22,884.41**	**$ (9,672.28)**

City of Hinckley

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2025-5 Ending May 31, 2025

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	$ 1,353,489.55	$ 1,250,029.20	$ 3,213,500.00	$ 1,255,026.02	$ 1,958,473.98
Total Expenditures	$ 1,350,841.70	$ 1,201,677.10	$ 3,200,287.87	$ 1,232,141.61	$ 1,968,146.26
Total Excess of Revenues Over Expenditures	$ 2,647.85	$ 48,352.10	$ 13,212.13	$ 22,884.41	$ (9,672.28)