



Marshall, MN

# Budget Comparison Report

## Account Summary

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2020 2020	2021 PRE	Increase / (Decrease)	
<b>Revenue</b>								
<b>Category: 34 - CHARGES FOR SERVICES</b>								
<a href="#">258-45900-34110</a>	RENT REVENUE	113,103.84	109,982.75	75,686.24	120,000.00	110,000.00	-10,000.00	-8.33%
<a href="#">258-45900-34170</a>	SPONSORSHIP FEES	78,600.00	84,050.00	27,000.00	84,000.00	50,000.00	-34,000.00	-40.48%
<b>Total Category: 34 - CHARGES FOR SERVICES:</b>		<b>191,703.84</b>	<b>194,032.75</b>	<b>102,686.24</b>	<b>204,000.00</b>	<b>160,000.00</b>	<b>-44,000.00</b>	<b>-21.57%</b>
<b>Category: 36 - MISCELLANEOUS</b>								
<a href="#">258-45900-36125</a>	INTEREST REVENUE	80.46	685.81	345.60	500.00	2,200.00	1,700.00	340.00%
<a href="#">258-45900-36135</a>	REFUNDS & REIMBURSEMENTS	11,927.03	1,092.00	2,768.00	0.00	0.00	0.00	0.00%
<b>Total Category: 36 - MISCELLANEOUS:</b>		<b>12,007.49</b>	<b>1,777.81</b>	<b>3,113.60</b>	<b>500.00</b>	<b>2,200.00</b>	<b>1,700.00</b>	<b>340.00%</b>
<b>Category: 39 - OTHER FINANCING REVENUE</b>								
<a href="#">258-45900-39150</a>	TRANSFERS FROM ANOTHER FUI	440,660.00	530,000.00	297,899.00	510,692.00	625,000.00	114,308.00	22.38%
<b>Total Category: 39 - OTHER FINANCING REVENUE:</b>		<b>440,660.00</b>	<b>530,000.00</b>	<b>297,899.00</b>	<b>510,692.00</b>	<b>625,000.00</b>	<b>114,308.00</b>	<b>22.38%</b>
<b>Total Revenue:</b>		<b>644,371.33</b>	<b>725,810.56</b>	<b>403,698.84</b>	<b>715,192.00</b>	<b>787,200.00</b>	<b>72,008.00</b>	<b>10.07%</b>
<b>Expense</b>								
<b>Category: 51 - SALARIES &amp; WAGES</b>								
<a href="#">258-45900-51110</a>	FULL TIME EMPLOYEES	131,251.91	156,594.93	102,489.37	210,008.05	226,867.68	16,859.63	8.03%
<a href="#">258-45900-51115</a>	FULL TIME EMPLOYEES OVERTIM	1,029.49	244.05	352.46	1,579.73	1,579.73	0.00	0.00%
<a href="#">258-45900-51120</a>	PART TIME EMPLOYEES	17,243.48	25,278.62	12,219.99	26,328.75	26,328.75	0.00	0.00%
<a href="#">258-45900-51140</a>	SICK PAY	3,551.05	1,478.30	1,391.75	0.00	0.00	0.00	0.00%
<a href="#">258-45900-51150</a>	VACATION PAY	7,210.16	5,365.97	1,476.48	0.00	0.00	0.00	0.00%
<a href="#">258-45900-51160</a>	HOLIDAY PAY	5,241.83	6,918.91	2,363.99	0.00	0.00	0.00	0.00%
<a href="#">258-45900-51170</a>	FLOATING HOLIDAY PAY	990.77	1,043.57	567.30	0.00	0.00	0.00	0.00%
<b>Total Category: 51 - SALARIES &amp; WAGES:</b>		<b>166,518.69</b>	<b>196,924.35</b>	<b>120,861.34</b>	<b>237,916.53</b>	<b>254,776.16</b>	<b>16,859.63</b>	<b>7.09%</b>
<b>Category: 52 - EMPLOYEE BENEFITS</b>								
<a href="#">258-45900-52110</a>	PERA CONTRIBUTIONS	11,097.87	13,778.92	9,200.62	15,869.08	17,133.56	1,264.48	7.97%
<a href="#">258-45900-52120</a>	FICA CONTRIBUTIONS	9,224.86	11,131.82	7,272.54	14,750.82	15,796.12	1,045.30	7.09%
<a href="#">258-45900-52130</a>	MEDICARE CONTRIBUTIONS	2,157.46	2,603.51	1,700.88	3,449.79	3,694.25	244.46	7.09%
<a href="#">258-45900-52210</a>	HEALTH INSURANCE	43,507.52	56,019.71	32,490.21	64,678.91	69,412.01	4,733.10	7.32%
<a href="#">258-45900-52215</a>	INSURANCE BENEFITS ALLOTMEI	2,616.67	6,896.20	3,729.83	0.00	0.00	0.00	0.00%
<a href="#">258-45900-52220</a>	DENTAL INSURANCE	2,884.07	3,865.63	3,132.21	4,685.31	4,552.33	-132.98	-2.84%
<a href="#">258-45900-52230</a>	LIFE INSURANCE & LTD	359.20	475.11	276.84	554.25	571.90	17.65	3.18%
<a href="#">258-45900-52320</a>	TAXABLE ALLOWANCE	840.79	863.40	289.80	900.00	900.00	0.00	0.00%

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					2020 2020	2021 PRE	Increase / (Decrease)	
<a href="#">258-45900-52420</a>	WORK COMP INSURANCE PREM	4,587.00	1,777.00	2,409.00	4,339.00	4,775.00	436.00	10.05%
<b>Total Category: 52 - EMPLOYEE BENEFITS:</b>		<b>77,275.44</b>	<b>97,411.30</b>	<b>60,501.93</b>	<b>109,227.16</b>	<b>116,835.17</b>	<b>7,608.01</b>	<b>6.97%</b>
<b>Category: 53 - PURCHASED SERVICES</b>								
<a href="#">258-45900-53110</a>	GENERAL PROFESSIONAL SERVIC	2,933.65	16,082.36	1,630.00	11,000.00	15,000.00	4,000.00	36.36%
<a href="#">258-45900-53115</a>	CONSULTING SERVICES	84,000.00	84,000.00	49,000.00	84,000.00	84,000.00	0.00	0.00%
<a href="#">258-45900-53120</a>	LEGAL SERVICES	250.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">258-45900-53130</a>	MARKETING SERVICE	0.00	0.00	100.00	0.00	0.00	0.00	0.00%
<a href="#">258-45900-53140</a>	PHONE SERVICES	3,037.80	2,559.70	1,428.46	3,900.00	4,200.00	300.00	7.69%
<a href="#">258-45900-53145</a>	POSTAGE SERVICE	2.82	3.15	0.00	0.00	0.00	0.00	0.00%
<a href="#">258-45900-53150</a>	ALARMS SERVICE	976.08	1,287.00	724.08	1,500.00	1,500.00	0.00	0.00%
<a href="#">258-45900-53155</a>	RENTAL SERVICES	0.00	0.00	0.00	1,000.00	1,500.00	500.00	50.00%
<a href="#">258-45900-53165</a>	TRAVEL, CONFERENCES, & SCHO	983.80	1,234.00	250.28	1,500.00	1,000.00	-500.00	-33.33%
<a href="#">258-45900-53210</a>	GENERAL LIABILITY INSURANCE	22,301.00	23,477.00	12,324.00	23,780.00	25,880.00	2,100.00	8.83%
<a href="#">258-45900-53310</a>	ELECTRIC UTILITIES	79,455.72	71,897.18	26,312.57	81,810.00	81,810.00	0.00	0.00%
<a href="#">258-45900-53315</a>	WATER UTILITIES	6,200.97	6,289.69	1,889.33	7,200.00	8,424.00	1,224.00	17.00%
<a href="#">258-45900-53320</a>	GAS UTILITIES	38,262.89	44,583.49	14,675.27	29,131.20	46,385.00	17,253.80	59.23%
<a href="#">258-45900-53325</a>	REFUSE DISPOSAL	9,728.16	9,754.16	4,864.08	10,121.46	10,324.00	202.54	2.00%
<a href="#">258-45900-53330</a>	SEWER UTILITIES	5,086.06	5,148.18	1,226.93	4,120.80	5,252.00	1,131.20	27.45%
<a href="#">258-45900-53335</a>	STORM WATER UTILITIES	7,595.88	7,831.08	3,997.14	8,295.00	8,378.00	83.00	1.00%
<a href="#">258-45900-53410</a>	MAINTENANCE AGREEMENTS	3,954.24	3,562.23	6,957.94	10,000.00	10,000.00	0.00	0.00%
<a href="#">258-45900-53415</a>	EQUIPMENT REPAIRS & MAINTEN	31,679.02	20,570.75	52,144.36	20,000.00	22,000.00	2,000.00	10.00%
<a href="#">258-45900-53420</a>	BLDG REPAIR & MAINTENANCE	12,812.24	3,494.40	1,888.16	5,000.00	5,000.00	0.00	0.00%
<a href="#">258-45900-53425</a>	OTHER REPAIRS & MAINTENANC	10,411.19	8,209.54	7,146.25	20,000.00	22,000.00	2,000.00	10.00%
<b>Total Category: 53 - PURCHASED SERVICES:</b>		<b>319,671.52</b>	<b>309,983.91</b>	<b>186,558.85</b>	<b>322,358.46</b>	<b>352,653.00</b>	<b>30,294.54</b>	<b>9.40%</b>
<b>Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL)</b>								
<a href="#">258-45900-54110</a>	GENERAL SUPPLIES	18,585.58	19,652.93	14,077.66	25,000.00	25,000.00	0.00	0.00%
<a href="#">258-45900-54120</a>	MOTOR FUELS,LUBRICANTS & AI	5,404.11	10,570.90	2,093.06	6,500.00	7,000.00	500.00	7.69%
<a href="#">258-45900-54150</a>	EQUIPMENT/TOOLS UP TO 5,000	7,914.96	11,039.11	860.91	9,500.00	10,000.00	500.00	5.26%
<a href="#">258-45900-54160</a>	SAFETY WEAR & EQUIPMENT	565.71	509.99	254.94	200.00	300.00	100.00	50.00%
<a href="#">258-45900-54410</a>	COMPUTER SOFTWARE	0.00	1,676.38	0.00	0.00	0.00	0.00	0.00%
<a href="#">258-45900-54430</a>	MILEAGE REIMBURSEMENT	93.43	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 54 - SUPPLIES &amp; EQUIPMENT (NON-CAPTIAL):</b>		<b>32,563.79</b>	<b>43,449.31</b>	<b>17,286.57</b>	<b>41,200.00</b>	<b>42,300.00</b>	<b>1,100.00</b>	<b>2.67%</b>
<b>Category: 55 - CAPITAL</b>								
<a href="#">258-45900-55140</a>	MACHINERY & EQUIPMENT	0.00	5,541.74	0.00	130,000.00	20,000.00	-110,000.00	-84.62%
<b>Total Category: 55 - CAPITAL:</b>		<b>0.00</b>	<b>5,541.74</b>	<b>0.00</b>	<b>130,000.00</b>	<b>20,000.00</b>	<b>-110,000.00</b>	<b>-84.62%</b>
<b>Category: 58 - OTHER EXPENDITURES</b>								
<a href="#">258-45900-58115</a>	BANK CHARGES	0.00	14.96	0.00	0.00	0.00	0.00	0.00%
<a href="#">258-45900-58145</a>	DUES & SUBSCRIPTIONS	475.00	475.00	275.00	500.00	250.00	-250.00	-50.00%

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<a href="#">258-45900-58155</a> LICENSES AND TAXES	100.00	290.00	309.25	300.00	500.00	200.00	66.67%
<a href="#">258-45900-58180</a> REFUNDS & REIMBURSEMENTS	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Category: 58 - OTHER EXPENDITURES:</b>	<b>605.00</b>	<b>779.96</b>	<b>584.25</b>	<b>800.00</b>	<b>750.00</b>	<b>-50.00</b>	<b>-6.25%</b>
<b>Total Expense:</b>	<b>596,634.44</b>	<b>654,090.57</b>	<b>385,792.94</b>	<b>841,502.15</b>	<b>787,314.33</b>	<b>-54,187.82</b>	<b>-6.44%</b>
<b>Report Total:</b>	<b>47,736.89</b>	<b>71,719.99</b>	<b>17,905.90</b>	<b>-126,310.15</b>	<b>-114.33</b>	<b>126,195.82</b>	<b>-99.91%</b>

Budget Comparison Report

Group Summary

Categor...	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 PRE	Increase / (Decrease)	
<b>Revenue</b>							
34 - CHARGES FOR SERVICES	191,703.84	194,032.75	102,686.24	204,000.00	160,000.00	-44,000.00	-21.57%
36 - MISCELLANEOUS	12,007.49	1,777.81	3,113.60	500.00	2,200.00	1,700.00	340.00%
39 - OTHER FINANCING REVENUE	440,660.00	530,000.00	297,899.00	510,692.00	625,000.00	114,308.00	22.38%
<b>Total Revenue:</b>	<b>644,371.33</b>	<b>725,810.56</b>	<b>403,698.84</b>	<b>715,192.00</b>	<b>787,200.00</b>	<b>72,008.00</b>	<b>10.07%</b>
<b>Expense</b>							
51 - SALARIES & WAGES	166,518.69	196,924.35	120,861.34	237,916.53	254,776.16	16,859.63	7.09%
52 - EMPLOYEE BENEFITS	77,275.44	97,411.30	60,501.93	109,227.16	116,835.17	7,608.01	6.97%
53 - PURCHASED SERVICES	319,671.52	309,983.91	186,558.85	322,358.46	352,653.00	30,294.54	9.40%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	32,563.79	43,449.31	17,286.57	41,200.00	42,300.00	1,100.00	2.67%
55 - CAPITAL	0.00	5,541.74	0.00	130,000.00	20,000.00	-110,000.00	-84.62%
58 - OTHER EXPENDITURES	605.00	779.96	584.25	800.00	750.00	-50.00	-6.25%
<b>Total Expense:</b>	<b>596,634.44</b>	<b>654,090.57</b>	<b>385,792.94</b>	<b>841,502.15</b>	<b>787,314.33</b>	<b>-54,187.82</b>	<b>-6.44%</b>
<b>Report Total:</b>	<b>47,736.89</b>	<b>71,719.99</b>	<b>17,905.90</b>	<b>-126,310.15</b>	<b>-114.33</b>	<b>126,195.82</b>	<b>-99.91%</b>

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Jul	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2020 2020	2021 PRE	Increase / (Decrease)	
258 - ASC ARENA	47,736.89	71,719.99	17,905.90	-126,310.15	-114.33	126,195.82	-99.91%
<b>Report Total:</b>	<b>47,736.89</b>	<b>71,719.99</b>	<b>17,905.90</b>	<b>-126,310.15</b>	<b>-114.33</b>	<b>126,195.82</b>	<b>-99.91%</b>