

CITY OF MARSHALL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2019

609-LIQUOR

REVENUES			(------ 2019 -----)		2020	\$ INCREASE	% INCREASE
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET		
<u>INTERGOVERNMENTAL REV</u>							
609-33439 GERF PENSION REVENUE	84	1,571	0	0	0	0	0.00
TOTAL INTERGOVERNMENTAL REV	84	1,571	0	0	0	0	0.00
<u>FINES &amp; FORFEITURES</u>							
609-35195 RETURN CHECK FEE	127	30	100	5	0	(100)	100.00-
TOTAL FINES & FORFEITURES	127	30	100	5	0	(100)	100.00-
<u>MISCELLANEOUS REVENUE</u>							
609-36221 INTEREST - GENERAL	5,742	17,482	10,000	17,859	15,000	5,000	50.00
609-36311 DONATION REVENUE	0	0	0	1,090	0	0	0.00
609-36423 REFUNDS & REIMB - INSURANCE DI	1,740	788	0	0	0	0	0.00
609-36491 REFUNDS & REIMBURSEMENTS - LIQ	214	13,298	0	1,351	0	0	0.00
TOTAL MISCELLANEOUS REVENUE	7,697	31,568	10,000	20,301	15,000	5,000	50.00
<u>PROPRIETARY OPER REVENUE</u>							
609-37591 LIQUOR OFF SALES	1,685,733	1,825,962	1,652,725	1,089,804	1,993,860	341,135	20.64
609-37592 WINE OFF SALE	796,737	825,542	791,700	448,904	830,775	39,075	4.94
609-37593 BEER OFF SALE	2,182,350	2,353,302	2,159,510	1,465,299	2,603,095	443,585	20.54
609-37594 GEN MDSE - TAXABLE	72,413	81,556	61,953	48,209	90,871	28,918	46.68
609-37595 GEN MDSE - NON TAXABLE	15,835	17,875	15,225	12,387	19,900	4,675	30.71
609-37596 CASH LONG/SHORT	9	276	0	107	0	0	0.00
TOTAL PROPRIETARY OPER REVENUE	4,753,077	5,104,513	4,681,113	3,064,711	5,538,501	857,388	18.32
<u>OTHER FINANCING SOURCES</u>							
609-39228 TRANSFER FROM CAPITAL PROJECT	0	414,846	0	0	0	0	0.00
TOTAL OTHER FINANCING SOURCES	0	414,846	0	0	0	0	0.00
TOTAL REVENUES	4,760,984	5,552,529	4,691,213	3,085,016	5,553,501	862,288	18.38

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609-LIQUOR  
 OTHER  
 LIQUOR OPERATIONS

EXPENDITURES	(----- 2019 -----)				2020	\$ INCREASE	% INCREASE
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET		
<u>PERSONNEL SERVICES</u>							
609-90991-1101 FULL TIME EMPLOYEES REGULAR	166,745	160,726	218,488	103,286	232,812	14,324	6.56
609-90991-1102 FULL TIME EMPLOYEES OVERTIME	0	6,363	0	0	0	0	0.00
609-90991-1103 PART TIME EMPLOYEES	75,436	84,693	67,958	53,376	70,166	2,209	3.25
609-90991-1110 Taxable Allowance	0	0	1,000	0	0	( 1,000)	100.00-
609-90991-1111 SEVERANCE PAY	1,170	472	0	0	0	0	0.00
609-90991-1112 SICK PAY	5,512	4,690	0	5,698	0	0	0.00
609-90991-1113 VACATION PAY	8,107	10,088	0	6,409	0	0	0.00
609-90991-1114 HOLIDAY PAY	6,928	7,419	0	3,787	0	0	0.00
609-90991-1115 FLOATING HOLIDAY PAY	282	478	0	305	0	0	0.00
609-90991-1121 PERA CONTRIBUTIONS	16,761	19,275	16,387	13,298	17,461	1,074	6.56
609-90991-1122 FICA CONTRIBUTIONS	14,811	15,885	17,760	10,683	18,785	1,025	5.77
609-90991-1125 MEDICARE CONTRIBUTIONS	3,464	3,715	4,153	2,498	4,393	240	5.77
609-90991-1131 HEALTH INSURANCE	27,575	25,295	32,693	14,428	34,082	1,389	4.25
609-90991-1132 DENTAL INSURANCE	1,952	2,060	3,260	1,401	2,569	( 692)	21.21-
609-90991-1133 LIFE INSURANCE & LTD	432	424	542	297	569	27	5.02
609-90991-1135 HSA/VEBA EMPLOYER CONTRIBUTION	4,200	5,050	0	4,083	0	0	0.00
609-90991-1151 WORK COMP INSURANCE PREMIUMS	5,490	7,808	7,823	5,060	6,572	( 1,251)	15.99-
609-90991-1290 GERF PENSION EXP - GENERAL	1,801	( 1,031)	0	0	0	0	0.00
TOTAL PERSONNEL SERVICES	340,666	353,409	370,063	224,610	387,409	17,345	4.69
<u>SUPPLIES</u>							
609-90991-2211 GENERAL SUPPLIES	7,244	7,244	7,500	6,598	8,000	500	6.67
609-90991-2214 UNIFORMS	2,158	2,244	2,000	880	2,000	0	0.00
609-90991-2217 COMPUTER SOFTWARE	0	0	0	0	4,600	4,600	0.00
609-90991-2221 EQUIPMENT REPAIR & MAINTENANCE	3,288	1,719	2,500	378	5,000	2,500	100.00
609-90991-2223 BUILDING REPAIR & MAINTENANCE	585	6,881	1,000	719	2,000	1,000	100.00
609-90991-2227 OTHER REPAIRS & MAINTENANCE	323	670	1,000	127	1,000	0	0.00
609-90991-2245 EQUIPMENT/TOOLS UP TO \$5000	0	1,108	1,000	4,659	9,950	8,950	895.00
TOTAL SUPPLIES	13,598	19,867	15,000	13,362	32,550	17,550	117.00
<u>OTHER OPER SERVICES/CHRG</u>							
609-90991-3311 GENERAL PROFESSIONAL SERVICES	8,569	16,273	14,000	10,916	15,000	1,000	7.14
609-90991-3312 CONSULTANT FEES	9,663	0	0	0	0	0	0.00
609-90991-3313 LEGAL EES	0	10,088	0	0	0	0	0.00
609-90991-3321 TELEPHONE	2,173	2,575	2,500	1,719	2,500	0	0.00
609-90991-3322 POSTAGE	15	11	20	0	0	( 20)	100.00-
609-90991-3331 TRAVEL, CONFERENCES AND SCHOOL	0	1,160	1,000	792	1,683	683	68.30
609-90991-3332 MILEAGE ALLOWANCES & REIMBURSE	0	0	500	0	500	0	0.00
609-90991-3333 FREIGHT	27,377	32,826	30,000	17,955	36,000	6,000	20.00
609-90991-3345 ADVERTISING	24,673	20,140	30,000	14,561	30,000	0	0.00
609-90991-3347 MARKETING	0	0	0	126	0	0	0.00
609-90991-3361 GENERAL LIABILITY INSURANCE	7,678	10,922	11,706	5,684	11,706	0	0.00
609-90991-3363 AUTOMOTIVE INSURANCE	23	20	11	6	11	0	0.00

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609-LIQUOR  
 OTHER  
 LIQUOR OPERATIONS

EXPENDITURES			(------ 2019 -----)		2020	\$ INCREASE	% INCREASE
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET		
609-90991-3364 DRAM SHOP INSURANCE	4,751	5,613	5,416	2,630	5,416	0	0.00
609-90991-3381 ELECTRIC UTILITIES	18,111	19,509	18,000	7,985	18,180	180	1.00
609-90991-3382 WATER UTILITIES	3,895	2,158	3,700	909	4,440	740	20.00
609-90991-3383 GAS UTILITIES	2,900	3,261	3,060	3,408	3,121	61	2.00
609-90991-3384 REFUSE DISPOSAL	2,741	2,797	2,346	1,299	2,393	47	2.00
609-90991-3385 SEWER UTILITIES	373	387	408	197	412	4	1.00
609-90991-3386 STORM WATER UTILITY	1,998	1,998	2,040	1,030	2,142	102	5.00
609-90991-3405 MAINTENANCE AGREEMENTS	687	690	700	360	360	( 340)	48.57-
609-90991-3422 DEPRECIATION - BUILDINGS & STR	58,997	58,997	58,997	0	58,997	0	0.00
609-90991-3423 DEPRECIATION - IMPR OTHER THAN	12,177	12,987	12,987	0	12,987	0	0.00
609-90991-3424 DEPRECIATION - MACH & EQUIP, M	13,465	13,465	13,465	0	13,465	0	0.00
609-90991-3426 DEPRECIATION - FURNITURE & FIX	8,135	8,135	8,135	0	8,135	0	0.00
609-90991-3433 DUES & SUBSCRIPTIONS	2,700	2,775	2,775	0	2,775	0	0.00
609-90991-3437 LICENSES AND TAXES	20	2,041	20	0	0	( 20)	100.00-
609-90991-3439 BANK CHARGES	78,264	85,761	80,000	54,375	90,000	10,000	12.50
609-90991-3475 UNCOLLECTIBLE ACCOUNT EXPENSE	292	145	300	31	250	( 50)	16.67-
TOTAL OTHER OPER SERVICES/CHRG	289,676	314,735	302,086	123,981	320,473	18,387	6.09
<u>CAPITAL OUTLAY OVER \$500</u>							
<u>TRANSFERS</u>							
609-90991-7111 TRANSFERS TO GENERAL FUND	225,000	300,000	225,000	131,250	250,000	25,000	11.11
TOTAL TRANSFERS	225,000	300,000	225,000	131,250	250,000	25,000	11.11
TOTAL LIQUOR OPERATIONS	868,940	988,012	912,149	493,202	990,432	78,283	8.58

CITY OF MARSHALL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2019

609-LIQUOR  
 OTHER  
 LIQUOR PURCHASES

EXPENDITURES			(----- 2019 -----)		2020	\$ INCREASE	% INCREASE
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET		
<u>SUPPLIES</u>							
609-90992-2211 GENERAL SUPPLIES	355	3,557	500	1,080	0	( 500)	100.00-
609-90992-2251 LIQUOR PURCHASES	1,279,381	1,351,684	1,267,741	789,316	1,471,668	203,927	16.09
609-90992-2252 BEER PURCHASES	1,725,535	1,857,985	1,704,028	1,140,801	1,999,958	295,930	17.37
609-90992-2253 WINE PURCHASES	535,745	613,024	544,319	310,489	582,124	37,805	6.95
609-90992-2254 GEN MDSE PURCHASES	<u>60,012</u>	<u>90,572</u>	<u>70,496</u>	<u>37,711</u>	<u>69,409</u>	<u>( 1,087)</u>	<u>1.54-</u>
TOTAL SUPPLIES	3,601,028	3,916,822	3,587,084	2,279,397	4,123,159	536,075	14.94
<u>OTHER OPER SERVICES/CHRG</u>							
TOTAL LIQUOR PURCHASES	3,601,028	3,916,822	3,587,084	2,279,397	4,123,159	536,075	14.94

CITY OF MARSHALL  
 PROPOSED BUDGET WORKSHEET  
 AS OF: JULY 31ST, 2019

609-LIQUOR  
 OTHER  
 DEBT SERVICE

EXPENDITURES			(----- 2019 -----)		2020	\$ INCREASE	% INCREASE
	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET		
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<u>DEPT SERVICE</u>							
609-96420-6630 FISCAL AGENT FEES	0	0	0	0	3,100	3,100	0.00
609-96420-6650 BOND INTEREST	<u>77,602</u>	<u>74,336</u>	<u>70,853</u>	<u>35,426</u>	<u>66,548</u>	( <u>4,306</u> )	<u>6.08-</u>
TOTAL DEPT SERVICE	77,602	74,336	70,853	35,426	69,648	( 1,206)	1.70-
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TOTAL DEBT SERVICE	77,602	74,336	70,853	35,426	69,648	( 1,206)	1.70-
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TOTAL OTHER	4,547,571	4,979,170	4,570,086	2,808,026	5,183,238	613,152	13.42
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TOTAL EXPENDITURES	<u>4,547,571</u>	<u>4,979,170</u>	<u>4,570,086</u>	<u>2,808,026</u>	<u>5,183,238</u>	<u>613,152</u>	<u>13.42</u>
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REVENUE OVER/ (UNDER) EXPENDITURES	<u>213,413</u>	<u>573,359</u>	<u>121,127</u>	<u>276,991</u>	<u>370,263</u>	<u>249,136</u>	<u>205.68</u>