



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: 33 - INTERGOVERNMENTAL								
609-00000-33420	LOTTERY	0.00	1,103.09	5,971.43	0.00	2,750.00	2,750.00	0.00%
Total Category: 33 - INTERGOVERNMENTAL:		0.00	1,103.09	5,971.43	0.00	2,750.00	2,750.00	0.00%
Category: 35 - FINES & FORFEITURES								
609-49700-35110	RETURN CHECK FEE	30.00	35.00	30.00	0.00	0.00	0.00	0.00%
Total Category: 35 - FINES & FORFEITURES:		30.00	35.00	30.00	0.00	0.00	0.00	0.00%
Category: 36 - MISCELLANEOUS								
609-49700-36125	INTEREST REVENUE	17,481.64	32,097.09	0.00	15,000.00	28,900.00	13,900.00	92.67%
609-49700-36130	DONATION REVENUE	0.00	292.66	0.00	0.00	0.00	0.00	0.00%
609-49700-36135	REFUNDS & REIMBURSEMENTS	14,086.07	2,138.33	0.00	0.00	0.00	0.00	0.00%
609-49700-36160	GERF PENSION REVENUE	1,571.00	555.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 36 - MISCELLANEOUS:		33,138.71	35,083.08	0.00	15,000.00	28,900.00	13,900.00	92.67%
Category: 37 - PROPRIETARY OPERATING								
609-49700-37160	LIQUOR OFF SALES	1,825,961.60	2,018,460.57	1,121,301.26	1,993,860.00	2,132,877.00	139,017.00	6.97%
609-49700-37165	BEER OFF SALE	2,353,302.45	2,545,196.11	1,494,579.44	2,603,095.00	2,685,630.00	82,535.00	3.17%
609-49700-37170	WINE OFF SALE	825,542.07	872,083.57	459,835.14	830,775.00	898,514.00	67,739.00	8.15%
609-49700-37175	GEN MDSE - TAXABLE	81,555.54	90,979.84	53,141.10	90,871.00	95,624.00	4,753.00	5.23%
609-49700-37180	GEN MDSE - NON TAXABLE	17,875.25	21,487.71	11,230.97	19,900.00	18,075.00	-1,825.00	-9.17%
609-49700-37185	CASH LONG (SHORT)	276.40	154.98	84.70	0.00	0.00	0.00	0.00%
Total Category: 37 - PROPRIETARY OPERATING:		5,104,513.31	5,548,362.78	3,140,172.61	5,538,501.00	5,830,720.00	292,219.00	5.28%
Category: 39 - OTHER FINANCING REVENUE								
609-49700-39125	TRANSFER FROM CAPITAL PROJE	414,846.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 39 - OTHER FINANCING REVENUE:		414,846.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		5,552,528.50	5,584,583.95	3,146,174.04	5,553,501.00	5,862,370.00	308,869.00	5.56%
Expense								
Category: 51 - SALARIES & WAGES								
609-49700-51110	FULL TIME EMPLOYEES	160,726.36	189,011.83	104,011.72	232,812.00	245,263.05	12,451.05	5.35%
609-49700-51115	FULL TIME EMPLOYEES OVERTIM	6,363.31	0.00	0.00	0.00	0.00	0.00	0.00%
609-49700-51120	PART TIME EMPLOYEES	84,693.25	102,330.10	55,906.67	70,166.12	99,415.00	29,248.88	41.69%
609-49700-51130	SEVERANCE PAY	471.94	-2,003.08	0.00	0.00	0.00	0.00	0.00%

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609-49700-51140	SICK PAY	4,689.55	10,900.49	1,022.56	0.00	0.00	0.00	0.00%
609-49700-51150	VACATION PAY	10,088.04	13,081.75	3,135.89	0.00	0.00	0.00	0.00%
609-49700-51160	HOLIDAY PAY	7,418.75	8,319.03	2,406.22	0.00	0.00	0.00	0.00%
609-49700-51170	FLOATING HOLIDAY PAY	477.98	648.38	202.48	0.00	0.00	0.00	0.00%
Total Category: 51 - SALARIES & WAGES:		274,929.18	322,288.50	166,685.54	302,978.12	344,678.05	41,699.93	13.76%
Category: 52 - EMPLOYEE BENEFITS								
609-49700-52110	PERA CONTRIBUTIONS	19,274.80	23,237.70	13,051.37	17,460.90	25,850.85	8,389.95	48.05%
609-49700-52120	FICA CONTRIBUTIONS	15,885.35	19,020.18	10,430.04	18,784.64	21,370.04	2,585.40	13.76%
609-49700-52130	MEDICARE CONTRIBUTIONS	3,715.18	4,448.29	2,439.26	4,393.18	4,997.83	604.65	13.76%
609-49700-52210	HEALTH INSURANCE	25,294.91	26,469.81	13,163.34	34,134.24	37,811.66	3,677.42	10.77%
609-49700-52215	INSURANCE BENEFITS ALLOTMEI	5,050.00	7,000.08	3,526.47	0.00	0.00	0.00	0.00%
609-49700-52220	DENTAL INSURANCE	2,059.56	2,236.73	1,508.80	2,568.78	2,737.87	169.09	6.58%
609-49700-52230	LIFE INSURANCE & LTD	423.50	534.84	253.32	568.82	596.27	27.45	4.83%
609-49700-52320	TAXABLE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
609-49700-52420	WORK COMP INSURANCE PREM	7,808.00	6,655.00	6,086.70	6,572.00	6,572.00	0.00	0.00%
609-49700-52510	OPEB COST	0.00	1,067.00	0.00	0.00	0.00	0.00	0.00%
609-49700-52520	GERF PENSION EXP - GENERAL	-1,031.00	40,923.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - EMPLOYEE BENEFITS:		78,480.30	131,592.63	50,459.30	84,482.56	99,936.52	15,453.96	18.29%
Category: 53 - PURCHASED SERVICES								
609-49700-53110	GENERAL PROFESSIONAL SERVIC	16,273.05	14,965.95	9,425.37	15,000.00	15,000.00	0.00	0.00%
609-49700-53115	CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
609-49700-53120	LEGAL SERVICES	10,088.18	0.00	0.00	0.00	0.00	0.00	0.00%
609-49700-53130	MARKETING SERVICE	0.00	153.03	0.00	0.00	0.00	0.00	0.00%
609-49700-53140	PHONE SERVICES	2,574.68	3,135.06	1,542.08	2,500.00	2,500.00	0.00	0.00%
609-49700-53145	POSTAGE SERVICE	11.37	0.41	0.00	0.00	0.00	0.00	0.00%
609-49700-53150	ALARMS SERVICE	0.00	124.22	0.00	0.00	0.00	0.00	0.00%
609-49700-53165	TRAVEL, CONFERENCES, & SCHO	1,160.00	1,693.07	669.69	1,683.00	1,683.00	0.00	0.00%
609-49700-53210	GENERAL LIABILITY INSURANCE	10,922.00	11,339.00	5,628.00	11,706.00	11,706.00	0.00	0.00%
609-49700-53215	AUTOMOTIVE INSURANCE	20.00	11.00	6.00	11.00	11.00	0.00	0.00%
609-49700-53220	DRAM SHOP INSURANCE	5,613.00	5,278.00	2,668.00	5,416.00	5,416.00	0.00	0.00%
609-49700-53310	ELECTRIC UTILITIES	19,509.44	17,903.73	7,616.82	18,180.00	18,180.00	0.00	0.00%
609-49700-53315	WATER UTILITIES	2,157.52	2,104.90	752.58	4,440.00	4,440.00	0.00	0.00%
609-49700-53320	GAS UTILITIES	3,260.93	4,415.67	1,605.12	3,121.20	3,121.20	0.00	0.00%
609-49700-53325	REFUSE DISPOSAL	2,797.23	2,597.40	1,082.25	2,392.92	2,392.92	0.00	0.00%
609-49700-53330	SEWER UTILITIES	387.42	395.17	159.72	412.08	412.08	0.00	0.00%
609-49700-53335	STORM WATER UTILITIES	1,998.00	2,059.78	876.15	2,142.00	2,142.00	0.00	0.00%
609-49700-53410	MAINTENANCE AGREEMENTS	689.99	360.00	0.00	360.00	2,388.00	2,028.00	563.33%
609-49700-53415	EQUIPMENT REPAIRS & MAINTEN	1,719.40	6,373.59	564.28	5,000.00	5,000.00	0.00	0.00%
609-49700-53420	BLDG REPAIR & MAINTENANCE	6,881.48	2,032.87	130.00	2,000.00	2,000.00	0.00	0.00%

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609-49700-53425	OTHER REPAIRS & MAINTENANC	669.98	611.29	1,156.59	1,000.00	1,000.00	0.00	0.00%
609-49701-53110	GENERAL PROFESSIONAL SERVIC	0.00	1,180.83	39.27	0.00	0.00	0.00	0.00%
Total Category: 53 - PURCHASED SERVICES:		86,733.67	76,734.97	33,921.92	75,364.20	77,392.20	2,028.00	2.69%
Category: 54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)								
609-49700-54110	GENERAL SUPPLIES	7,244.20	15,544.60	4,553.86	8,000.00	8,500.00	500.00	6.25%
609-49700-54130	UNIFORMS	2,244.38	947.73	132.00	2,000.00	2,000.00	0.00	0.00%
609-49700-54150	EQUIPMENT/TOOLS UP TO 5,000	1,107.53	9,102.59	12,927.27	9,950.00	2,500.00	-7,450.00	-74.87%
609-49700-54410	COMPUTER SOFTWARE	0.00	0.00	3,616.00	4,600.00	0.00	-4,600.00	-100.00%
609-49700-54430	MILEAGE REIMBURSEMENT	0.00	491.36	4,132.26	500.00	500.00	0.00	0.00%
609-49700-54440	FREIGHT	32,825.90	36,797.45	19,834.94	36,000.00	36,000.00	0.00	0.00%
609-49700-54450	ADVERTISING	20,140.08	34,103.39	16,174.76	30,000.00	30,000.00	0.00	0.00%
609-49701-54110	GENERAL SUPPLIES	3,556.85	1,444.26	2,964.79	0.00	1,800.00	1,800.00	0.00%
609-49701-54310	LIQUOR PURCHASES	1,351,683.67	1,452,524.99	776,049.42	1,471,668.00	1,535,671.00	64,003.00	4.35%
609-49701-54320	BEER PURCHASES	1,857,985.36	2,000,205.55	1,124,653.15	1,999,958.00	2,094,336.00	94,378.00	4.72%
609-49701-54330	WINE PURCHASES	613,024.01	579,222.26	306,754.00	582,124.00	602,004.00	19,880.00	3.42%
609-49701-54340	GEN MDSE PURCHASES	90,572.14	72,630.83	44,030.90	69,409.00	75,269.00	5,860.00	8.44%
Total Category: 54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL):		3,980,384.12	4,203,015.01	2,315,823.35	4,214,209.00	4,388,580.00	174,371.00	4.14%
Category: 55 - CAPITAL								
609-49700-55210	DEPRECIATION - BUILDINGS & ST	58,996.56	58,996.56	0.00	58,997.00	58,997.00	0.00	0.00%
609-49700-55220	DEPRECIATION - IMPR OTHER TR	12,987.47	12,987.47	0.00	12,987.00	12,987.00	0.00	0.00%
609-49700-55230	DEPRECIATION - MACHINERY & I	13,464.71	13,464.71	0.00	13,465.00	13,465.00	0.00	0.00%
609-49700-55240	DEPRECIATION - FURNITURE & F	8,135.18	8,135.18	0.00	8,135.00	8,135.00	0.00	0.00%
Total Category: 55 - CAPITAL:		93,583.92	93,583.92	0.00	93,584.00	93,584.00	0.00	0.00%
Category: 56 - DEBT SERVICE								
609-47000-56130	FISCAL AGENT FEES	0.00	0.00	3,100.00	3,100.00	0.00	-3,100.00	-100.00%
609-47000-56140	BOND INTEREST	74,335.88	70,493.75	33,273.75	66,547.50	61,823.00	-4,724.50	-7.10%
Total Category: 56 - DEBT SERVICE:		74,335.88	70,493.75	36,373.75	69,647.50	61,823.00	-7,824.50	-11.23%
Category: 58 - OTHER EXPENDITURES								
609-49700-58115	BANK CHARGES	85,761.36	95,646.42	39,300.27	90,000.00	90,000.00	0.00	0.00%
609-49700-58145	DUES & SUBSCRIPTIONS	2,774.99	2,700.00	18.17	2,775.00	2,775.00	0.00	0.00%
609-49700-58155	LICENSES AND TAXES	2,041.15	120.00	0.00	0.00	20.00	20.00	0.00%
609-49700-58195	UNCOLLECTIBLE ACCT EXP	144.99	181.36	192.33	250.00	250.00	0.00	0.00%
Total Category: 58 - OTHER EXPENDITURES:		90,722.49	98,647.78	39,510.77	93,025.00	93,045.00	20.00	0.02%
Category: 59 - OTHER FINANCING USES								
609-49700-59110	TRANSFERS TO GENERAL FUND	300,000.00	225,000.00	150,000.00	300,000.00	300,000.00	0.00	0.00%

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				2020 2020	2021 PRE	Increase / (Decrease)	
609-49700-59140 TRANSFER TO DEBT SERVICE FUN	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00%
Total Category: 59 - OTHER FINANCING USES:	300,000.00	225,000.00	150,000.00	300,000.00	500,000.00	200,000.00	66.67%
Total Expense:	4,979,169.56	5,221,356.56	2,792,774.63	5,233,290.38	5,659,038.77	425,748.39	8.14%
Report Total:	573,358.94	363,227.39	353,399.41	320,210.62	203,331.23	-116,879.39	-36.50%

Budget Comparison Report

Group Summary

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							
33 - INTERGOVERNMENTAL	0.00	1,103.09	5,971.43	0.00	2,750.00	2,750.00	0.00%
35 - FINES & FORFEITURES	30.00	35.00	30.00	0.00	0.00	0.00	0.00%
36 - MISCELLANEOUS	33,138.71	35,083.08	0.00	15,000.00	28,900.00	13,900.00	92.67%
37 - PROPRIETARY OPERATING	5,104,513.31	5,548,362.78	3,140,172.61	5,538,501.00	5,830,720.00	292,219.00	5.28%
39 - OTHER FINANCING REVENUE	414,846.48	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	5,552,528.50	5,584,583.95	3,146,174.04	5,553,501.00	5,862,370.00	308,869.00	5.56%
Expense							
51 - SALARIES & WAGES	274,929.18	322,288.50	166,685.54	302,978.12	344,678.05	41,699.93	13.76%
52 - EMPLOYEE BENEFITS	78,480.30	131,592.63	50,459.30	84,482.56	99,936.52	15,453.96	18.29%
53 - PURCHASED SERVICES	86,733.67	76,734.97	33,921.92	75,364.20	77,392.20	2,028.00	2.69%
54 - SUPPLIES & EQUIPMENT (NON-CAPTIAL)	3,980,384.12	4,203,015.01	2,315,823.35	4,214,209.00	4,388,580.00	174,371.00	4.14%
55 - CAPITAL	93,583.92	93,583.92	0.00	93,584.00	93,584.00	0.00	0.00%
56 - DEBT SERVICE	74,335.88	70,493.75	36,373.75	69,647.50	61,823.00	-7,824.50	-11.23%
58 - OTHER EXPENDITURES	90,722.49	98,647.78	39,510.77	93,025.00	93,045.00	20.00	0.02%
59 - OTHER FINANCING USES	300,000.00	225,000.00	150,000.00	300,000.00	500,000.00	200,000.00	66.67%
Total Expense:	4,979,169.56	5,221,356.56	2,792,774.63	5,233,290.38	5,659,038.77	425,748.39	8.14%
Report Total:	573,358.94	363,227.39	353,399.41	320,210.62	203,331.23	-116,879.39	-36.50%

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)	
609 - LIQUOR	573,358.94	363,227.39	353,399.41	320,210.62	203,331.23	-116,879.39	-36.50%
Report Total:	573,358.94	363,227.39	353,399.41	320,210.62	203,331.23	-116,879.39	-36.50%