

REVENUES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	275	100	100	--	105
3470	Sales - Beer	2,145,868	2,771,300	2,530,000	--	2,700,000
3472	Bottle Deposits	794	600	750	--	1,000
3474	Sales - Liquor	1,478,993	1,882,500	1,741,250	--	1,850,000
3476	Sales - Wine	501,850	588,000	544,000	--	500,000
3477	Sales - Tobacco Products	136,690	200,625	167,300	--	50,000
3478	Sales - Mix	60,941	84,100	73,000	--	75,000
3479	Sales - Ice	15,619	22,550	21,250	--	22,000
3480	Sales - Miscellaneous	15,333	25,000	2,100	--	17,000
3482	Sales - Non-Alcohol	9,027	12,700	11,000	--	15,000
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		4,365,390	5,587,475	5,090,750	0	5,230,105
<u>OTHER</u>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	77,101	30,000	20,000	--	10,000
3950	Interest on Liquor Store Sale	--	--	--	--	--
3960	Miscellaneous Income	476	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		77,577	30,000	20,000	0	10,000
TOTAL LIQUOR REVENUE		4,442,967	5,617,475	5,110,750	0	5,240,105

BUDGET NOTES

REVENUE

The 2020 Revised sales figures have been adjusted based on the 2020 YTD actual results. 2020 sales were over 20% higher due to Covid19 that the 2021 sales are budgeted with anticipated cost increases and reduced sales activity.

EXPENDITURES

PERSONNEL: Personnel is based on actual cost and estimates for 2020 and the projected scheduling for 2021. This section includes the Liquor Manager, 2 lead-clerks, part-time sales clerks and allocated finance department costs. 2019A shows an increase for an assistant manager that has been discussed for many years and 2020 includes a full year of the assistant manager's wages.

SERVICES

1101 - expenditures primarily to the Chamber to enhance the image of the City and community which was reduced in 2020R for Covid19 reasons.

1102 - legal publications and commercial advertising to promote the store.

1118 - carpet mats and for carpet cleaning.

1120 - telephone and internet, for ordinary use and for the credit card system.

1132 - depreciation of the store and equipment.

1143 - a share of the audit expense and maintenance agreement for the sales computer and coolers.

1147 - freight on merchandise delivery.

1150 - dram shop, liability, property and workers comp insurance premiums.

1154 - repairs of the store and equipment. This shows a decrease for 2020R and 2021 to reflect current costs.

1158 - dues for liquor retail associations and subscriptions.

1186 - state and federal required licenses and certificates.

1188, 1189, and 1190 - expenses incurred in staff training.

EXPENDITURES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
	Full-time Salaries	151,968	181,870	182,340	--	--
	Part-time & Seasonal Salaries	141,857	170,355	177,170	--	--
	Overtime Salaries	439	2,000	2,000	--	--
	Fringe Benefits	58,260	92,180	91,715	--	--
TOTAL PERSONNEL		352,524	446,405	453,225	0	0
1101	Public Relations/Promotion	19,828	17,775	25,000	--	25,000
1102	Printing, Publishing & Advertising	7,087	5,500	6,750	--	8,500
1103	Community Programs/Activities	--	--	200	--	0
1118	Cleaning and Waste Removal	--	--	150	--	0
1120	Telephone and Postage	2,382	3,000	2,700	--	3,500
1132	Depreciation	39,903	40,000	40,000	--	40,000
1136	Utilities	34,228	36,000	37,000	--	38,000
1140	Contract Labor	--	--	200	--	0
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	7,081	10,500	10,500	--	10,500
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	26,139	30,300	28,500	--	29,000
1150	Insurance and Bonds	18,570	23,000	22,000	--	38,000
1154	Maintenance and Repair	32,248	27,500	29,000	--	19,000
1158	Memberships & Subscriptions	3,364	4,400	4,800	--	4,900
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	50	--	200
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	2,424	2,500	2,500	--	2,500
1188	Travel - Mileage	--	100	500	--	500
1189	Training - Registration	165	300	500	--	1,000
1190	Lodging, Meals & Per Diem	540	300	1,200	--	500
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		193,959	201,175	211,550	0	221,100

Liquor Expenditures Continue on Following Page

EXPENDITURES

CODE NO.	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ADOPTED	2021 REVISED	2022 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	--	900	1,000	--	1,000
1322	Items for Resale	17,675	25,500	23,500	--	24,000
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	13,327	7,500	8,000	--	7,500
1345	Printed Forms and Supplies	--	--	100	--	100
1358	Office Supplies	110	150	300	--	550
1370	Liquor Purchases	1,115,893	1,393,000	1,280,850	--	1,450,000
1374	Beer Purchases	1,660,343	2,100,000	1,925,650	--	2,200,000
1375	Wine Purchases	331,220	364,000	340,000	--	385,000
1376	Mix Purchases	41,362	55,000	47,800	--	50,500
1377	Tobacco Products Purchases	119,842	165,000	139,500	--	175,000
1380	Non-Alcoholic Purchases	4,805	7,000	6,600	--	11,000
1382	Small Tools and Equipment	321	--	1,000	--	200
1392	Miscellaneous Liquor Supplies	5,204	5,500	4,750	--	4,000
TOTAL SUPPLIES		3,310,102	4,123,550	3,779,050	0	4,308,850
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	5,000	5,000	--	--
TOTAL CAPITAL OUTLAY		0	5,000	5,000	0	0
1601	Principal - Public Safety Building	--	115,000	120,000	--	--
1610	Interest	--	41,750	37,500	--	--
TOTAL DEBT SERVICE		0	156,750	157,500	0	0
1790	Transfers Out	162,270	175,995	316,000	--	--
TOTAL TRANSFERS		162,270	175,995	316,000	0	0
1400	Cash Over/Short	124	400	350	--	--
1402	Bad Debts	183	100	150	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	78,202	75,000	70,000	--	--
TOTAL OTHER		78,509	75,500	70,500	0	0
TOTAL LIQUOR EXPENDITURES		4,097,364	5,184,375	4,992,825	0	4,529,950