

10/06/23
Cash Basis

City of Alma
Budget vs. Actual - Airport Fund
October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	1,900.00	1,500.00	400.00	126.7%
03.4120 · Rent Income	15,480.07	11,410.00	4,070.07	135.7%
03.4802 · Dept of Aeronautics-Lights	180,074.00	198,000.00	(17,926.00)	90.9%
03.4803 · Dept of Aeronautics-Pave Run...	33,625.98			
Total 03.4000 · Fees, Licenses, & Other	231,080.05	210,910.00	20,170.05	109.6%
04.4000 · Charges for Services				
04.4060 · Fuel Sales	12,492.35	13,065.00	(572.65)	95.6%
Total 04.4000 · Charges for Services	12,492.35	13,065.00	(572.65)	95.6%
Total Income	243,572.40	223,975.00	19,597.40	108.7%
Gross Profit	243,572.40	223,975.00	19,597.40	108.7%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensation	300.00	300.00	0.00	100.0%
Total 10.1000 · Personal Services	300.00	300.00	0.00	100.0%
20.1000 · Operating Expenses				
20.1015 · Cable Television Expense	1,707.01	1,550.00	157.01	110.1%
20.1035 · Dues & Fees	1,783.94	1,800.00	(16.06)	99.1%
20.1040 · Electric Expense	2,497.29	2,000.00	497.29	124.9%
20.1060 · Fuel & Oil	0.00	350.00	(350.00)	0.0%
20.1085 · Fuel Purchases	11,447.50	25,000.00	(13,552.50)	45.8%
20.1090 · Gas, Water, & Wastewater	551.30	500.00	51.30	110.3%
20.1100 · Insurance Expense	11,487.00	14,200.00	(2,713.00)	80.9%
20.1102 · Internet Expense	1,104.61	1,000.00	104.61	110.5%
20.1170 · Printing & Publishing	0.00	200.00	(200.00)	0.0%
20.1190 · Repairs & Maint. Buildings	530.00	600.00	(70.00)	88.3%
20.1200 · Repairs & Maint. Equipment	370.90	1,500.00	(1,129.10)	24.7%
20.1210 · Repairs & Maint. Grounds	658.22	500.00	158.22	131.6%
20.1240 · Telephone Expense	2,202.02	2,300.00	(97.98)	95.7%
20.1260 · Travel & Meal Expense	0.00	75.00	(75.00)	0.0%
Total 20.1000 · Operating Expenses	34,339.79	51,575.00	(17,235.21)	66.6%
30.1000 · Materials & Supplies				
30.1120 · Supplies	414.26	100.00	314.26	414.3%
Total 30.1000 · Materials & Supplies	414.26	100.00	314.26	414.3%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	200,337.44	180,150.00	20,187.44	111.2%
Total 50.1000 · Capital Outlay	200,337.44	180,150.00	20,187.44	111.2%
Total Expense	235,391.49	232,125.00	3,266.49	101.4%
Net Ordinary Income	8,180.91	(8,150.00)	16,330.91	(100.4)%
Net Income	8,180.91	(8,150.00)	16,330.91	(100.4)%

10/06/23
Cash Basis

City of Alma
Budget vs. Actual - CDBG Housing Rehab Fund
October 2022 through September 2023

	<u>Oct '22 - Sep 23</u>	<u>B</u>
Ordinary Income/Expense		
Income		
03.4000 · Fees, Licenses, & Other		
03.4060 · Interest Income	89.52	
03.4100 · Miscellaneous Other Income	5,538.38	
Total 03.4000 · Fees, Licenses, & Other	<u>5,627.90</u>	
Total Income	<u>5,627.90</u>	
Gross Profit	5,627.90	
Expense		
20.1000 · Operating Expenses		
20.1150 · Miscellaneous Other Expense	163.29	
Total 20.1000 · Operating Expenses	<u>163.29</u>	
Total Expense	<u>163.29</u>	
Net Ordinary Income	<u>5,464.61</u>	
Net Income	<u><u>5,464.61</u></u>	

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City of Alma
Budget vs. Actual - Community Bldgs
 October 2022 through September 2023

	Oct '22 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	1,076.68			
03.4100 · Miscellaneous Other Inc...	3,844.84			
03.4120 · Rent Income	2,530.00	2,500.00	30.00	101.2%
Total 03.4000 · Fees, Licenses, & Ot...	7,451.52	2,500.00	4,951.52	298.1%
Total Income	7,451.52	2,500.00	4,951.52	298.1%
Gross Profit	7,451.52	2,500.00	4,951.52	298.1%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	5,865.00	5,865.00	0.00	100.0%
Total 10.1000 · Personal Services	5,865.00	5,865.00	0.00	100.0%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	4,740.32	5,100.00	(359.68)	92.9%
20.1050 · Engineering Fees	2,500.00			
20.1090 · Gas, Water, & Wastewater	3,589.06	3,950.00	(360.94)	90.9%
20.1100 · Insurance Expense	6,607.00	5,600.00	1,007.00	118.0%
20.1102 · Internet Expense	815.76	850.00	(34.24)	96.0%
20.1170 · Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	7,944.65	4,500.00	3,444.65	176.5%
20.1200 · Repairs & Maint. Equipm...	2,765.24	500.00	2,265.24	553.0%
20.1210 · Repairs & Maint. Grounds	3,334.56	350.00	2,984.56	952.7%
20.1250 · Trash Removal	1,840.56	1,840.00	0.56	100.0%
Total 20.1000 · Operating Expenses	34,137.15	22,790.00	11,347.15	149.8%
30.1000 · Materials & Supplies				
30.1120 · Supplies	1,775.14	1,500.00	275.14	118.3%
Total 30.1000 · Materials & Supplies	1,775.14	1,500.00	275.14	118.3%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	203,625.00	0.00	203,625.00	100.0%
50.1300 · Cap Outlay - Equip & fixt...	1,088.00	1,500.00	(412.00)	72.5%
Total 50.1000 · Capital Outlay	204,713.00	1,500.00	203,213.00	13,647.5%
Total Expense	246,490.29	31,655.00	214,835.29	778.7%
Net Ordinary Income	(239,038.77)	(29,155.00)	(209,883.77)	819.9%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	179,555.26	150,000.00	29,555.26	119.7%
Total 70.1000 · Other Financing Sources	179,555.26	150,000.00	29,555.26	119.7%
Total Other Income	179,555.26	150,000.00	29,555.26	119.7%
Net Other Income	179,555.26	150,000.00	29,555.26	119.7%
Net Income	(59,483.51)	120,845.00	(180,328.51)	(49.2)%

10/06/23

City of Alma
Budget vs. Actual - CRA
 October 2022 through September 2023

	<u>Oct '22 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	17,026.41	4,300.00	12,726.41	396.0%
Total 01.4000 · Taxes	17,026.41	4,300.00	12,726.41	396.0%
03.4000 · Fees, Licenses, & Other				
03.4060 · Interest Income	12.68	2.00	10.68	634.0%
Total 03.4000 · Fees, Licenses, & O...	12.68	2.00	10.68	634.0%
Total Income	17,039.09	4,302.00	12,737.09	396.1%
Gross Profit	17,039.09	4,302.00	12,737.09	396.1%
Expense				
20.1000 · Operating Expenses				
20.1039 · Ec. Development * T I F	16,235.58	6,000.00	10,235.58	270.6%
Total 20.1000 · Operating Expenses	16,235.58	6,000.00	10,235.58	270.6%
Total Expense	16,235.58	6,000.00	10,235.58	270.6%
Net Ordinary Income	803.51	(1,698.00)	2,501.51	(47.3)%
Net Income	<u>803.51</u>	<u>(1,698.00)</u>	<u>2,501.51</u>	<u>(47.3)%</u>

10/06/23
Cash Basis

City of Alma Budget vs. Actual - Electrical Utility Fund

October 2022 through September 2023

	Oct '22 - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	1,422.23			
Total 01.4000 · Taxes	1,422.23			
03.4000 · Fees, Licenses, & Other				
03.4051 · Pro Agreement-N.P.P.D.	184,721.45	186,000.00	(1,278.55)	99.3%
Total 03.4000 · Fees, Licenses, & O...	184,721.45	186,000.00	(1,278.55)	99.3%
Total Income	186,143.68	186,000.00	143.68	100.1%
Gross Profit	186,143.68	186,000.00	143.68	100.1%
Expense				
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	4,200.00	4,200.00	0.00	100.0%
60.2000 · Bond Interest Payments	3,120.00	3,120.00	0.00	100.0%
60.2500 · Loan Principal Payments	7,030.00	7,030.00	0.00	100.0%
Total 60.1000 · Debt Service	14,350.00	14,350.00	0.00	100.0%
Total Expense	14,350.00	14,350.00	0.00	100.0%
Net Ordinary Income	171,793.68	171,650.00	143.68	100.1%
Other Income/Expense				
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	180,500.00	180,500.00	0.00	100.0%
Total 70.5000 · Other Financing Uses	180,500.00	180,500.00	0.00	100.0%
Total Other Expense	180,500.00	180,500.00	0.00	100.0%
Net Other Income	(180,500.00)	(180,500.00)	0.00	100.0%
Net Income	<u>(8,706.32)</u>	<u>(8,850.00)</u>	<u>143.68</u>	<u>98.4%</u>

10/12/23

City of Alma
Budget vs. Actual - Fire
 October 2022 through September 2023

	<u>Oct '22 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,515.84	1,600.00	(84.16)	94.7%
20.1200 · Repairs & Maint. Equip...	0.00	250.00	(250.00)	0.0%
20.1240 · Telephone Expense	442.80	525.00	(82.20)	84.3%
Total 20.1000 · Operating Expenses	<u>1,958.64</u>	<u>2,375.00</u>	<u>(416.36)</u>	<u>82.5%</u>
Total Expense	<u>1,958.64</u>	<u>2,375.00</u>	<u>(416.36)</u>	<u>82.5%</u>
Net Ordinary Income	<u>(1,958.64)</u>	<u>(2,375.00)</u>	<u>416.36</u>	<u>82.5%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	1,958.64	2,375.00	(416.36)	82.5%
Total 70.1000 · Other Financing Sources	<u>1,958.64</u>	<u>2,375.00</u>	<u>(416.36)</u>	<u>82.5%</u>
Total Other Income	<u>1,958.64</u>	<u>2,375.00</u>	<u>(416.36)</u>	<u>82.5%</u>
Net Other Income	<u>1,958.64</u>	<u>2,375.00</u>	<u>(416.36)</u>	<u>82.5%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

10/06/23

City of Alma
Budget vs. Actual - Gas Utility Fund

October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4900 · Federal Financial Assistance	0.00	1,625,522.00	(1,625,522.00)	0.0%
Total 02.4000 · Intergovernmental	0.00	1,625,522.00	(1,625,522.00)	0.0%
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	3,150.00	2,000.00	1,150.00	157.5%
03.4100 · Miscellaneous Other Income	1,003.71			
Total 03.4000 · Fees, Licenses, & Other	4,153.71	2,000.00	2,153.71	207.7%
04.4000 · Charges for Services				
04.4050 · Metered Sales	648,011.18	530,000.00	118,011.18	122.3%
04.4900 · Sales Tax Collected	23.24			
Total 04.4000 · Charges for Services	648,034.42	530,000.00	118,034.42	122.3%
Total Income	652,188.13	2,157,522.00	(1,505,333.87)	30.2%
Gross Profit	652,188.13	2,157,522.00	(1,505,333.87)	30.2%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	35,115.97	45,000.00	(9,884.03)	78.0%
10.1010 · Hourly Wages	90,397.52	102,561.00	(12,163.48)	88.1%
10.1020 · Overtime Wages	8,170.10	6,000.00	2,170.10	136.2%
10.1030 · Vacation Wages	5,542.02			
10.1040 · Holiday Wages	4,733.76			
10.1050 · Sick Time Wages	1,956.22			
10.1060 · Employee Bonus	470.00	470.00	0.00	100.0%
10.1061 · Building Permit Commissions	1,300.00	1,300.00	0.00	100.0%
10.1070 · On Call Phone Allowance	2,499.16	2,500.00	(0.84)	100.0%
10.1071 · Clothing/Auto Allowance	526.09	500.00	26.09	105.2%
10.2000 · Employee Pension	7,295.88	7,917.00	(621.12)	92.2%
10.2010 · Emp Health & Life Insurance	22,808.03	29,665.00	(6,856.97)	76.9%
10.2020 · Employee Dental Insurance	1,351.60	1,362.00	(10.40)	99.2%
10.2030 · Employee Eyecare Insurance	226.44	235.00	(8.56)	96.4%
10.3000 · Payroll Taxes	11,317.18	14,487.00	(3,169.82)	78.1%
Total 10.1000 · Personal Services	193,709.97	211,997.00	(18,287.03)	91.4%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,475.00	2,800.00	(325.00)	88.4%
20.1011 · Bank Charges	105.00	105.00	0.00	100.0%
20.1025 · Computer Services & Software	4,140.77	3,200.00	940.77	129.4%
20.1029 · Credit Card Transaction	740.64	425.00	315.64	174.3%
20.1030 · Deposit Refunds	2,213.73	2,500.00	(286.27)	88.5%
20.1035 · Dues & Fees	5,011.63	5,500.00	(488.37)	91.1%
20.1040 · Electric Expense	378.96	725.00	(346.04)	52.3%
20.1050 · Engineering Fees	700.00			
20.1060 · Fuel & Oil	1,749.77	2,000.00	(250.23)	87.5%
20.1070 · Gas Purchased	318,547.36	270,000.00	48,547.36	118.0%
20.1100 · Insurance Expense	4,390.50	3,500.00	890.50	125.4%
20.1110 · Legal Fees	3,440.23	3,600.00	(159.77)	95.6%
20.1120 · Line Maintenance	9,636.65	3,500.00	6,136.65	275.3%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1155 · Other Professional Fees	1,077.06	1,000.00	77.06	107.7%
20.1160 · Postage & Freight Expense	885.23	1,000.00	(114.77)	88.5%
20.1180 · Professional & School	866.00	1,000.00	(134.00)	86.6%

City of Alma
Budget vs. Actual - Gas Utility Fund

October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
20.1200 · Repairs & Maint. Equipment	931.20	1,000.00	(68.80)	93.1%
20.1230 · Sales Tax in Sales	32,699.94	31,000.00	1,699.94	105.5%
20.1235 · Subscriptions	0.00	1,900.00	(1,900.00)	0.0%
20.1240 · Telephone Expense	1,250.88	1,500.00	(249.12)	83.4%
20.1260 · Travel & Meal Expense	649.23	1,000.00	(350.77)	64.9%
20.1270 · Uniform Expense	761.84	1,000.00	(238.16)	76.2%
Total 20.1000 · Operating Expenses	392,651.62	338,355.00	54,296.62	116.0%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	34.12	100.00	(65.88)	34.1%
30.1120 · Supplies	504.15	300.00	204.15	168.1%
Total 30.1000 · Materials & Supplies	538.27	400.00	138.27	134.6%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	1,125.00	1,125.00	0.00	100.0%
Total 40.1000 · Equipment Rental	1,125.00	1,125.00	0.00	100.0%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	0.00	1,625,522.00	(1,625,522.00)	0.0%
50.1300 · Cap Outlay - Equip & fixtures	47,267.77	54,313.00	(7,045.23)	87.0%
50.1400 · Cap Outlay - Vehicles	43,441.18	38,484.00	4,957.18	112.9%
Total 50.1000 · Capital Outlay	90,708.95	1,718,319.00	(1,627,610.05)	5.3%
Total Expense	678,733.81	2,270,196.00	(1,591,462.19)	29.9%
Net Ordinary Income	(26,545.68)	(112,674.00)	86,128.32	23.6%
Net Income	(26,545.68)	(112,674.00)	86,128.32	23.6%

10/12/23

City of Alma
Budget vs. Actual - General Fund
 October 2022 through September 2023

	<u>Oct '22 - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4100 · TIF Proceeds	75,099.99	62,000.00	13,099.99	121.1%
01.4105 · TIF CRA Proceeds	0.00	6,000.00	(6,000.00)	0.0%
01.4200 · Motor Vehicle Taxes	26,352.53	27,000.00	(647.47)	97.6%
01.4201 · Motor Vehicle Pro-Rate Tax	435.11	500.00	(64.89)	87.0%
01.4300 · Local Option Sales Tax 1%	241,260.98	225,000.00	16,260.98	107.2%
01.4301 · Property Taxes	238,338.04	234,150.00	4,188.04	101.8%
Total 01.4000 · Taxes	581,486.65	554,650.00	26,836.65	104.8%
02.4000 · Intergovernmental				
02.4100 · Municipal Equalization	38,917.45	43,017.00	(4,099.55)	90.5%
02.4700 · 5%-Lieu of Tax	10,312.04	17,000.00	(6,687.96)	60.7%
Total 02.4000 · Intergovernmental	49,229.49	60,017.00	(10,787.51)	82.0%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	2,583.88	2,500.00	83.88	103.4%
03.4050 · Franchise Fees	3,062.27	3,500.00	(437.73)	87.5%
03.4052 · US Cellular Water Tower Lea...	2,904.00	2,904.00	0.00	100.0%
03.4060 · Interest Income	26,377.99	13,000.00	13,377.99	202.9%
03.4065 · Dog Tags	1,405.25	1,500.00	(94.75)	93.7%
03.4080 · Liquor License	1,800.00	2,400.00	(600.00)	75.0%
03.4100 · Miscellaneous Other Income	8,207.17	1,500.00	6,707.17	547.1%
03.4120 · Rent Income	1,201.00	1,200.00	1.00	100.1%
03.4150 · Tobacco Licenses	60.00	60.00	0.00	100.0%
Total 03.4000 · Fees, Licenses, & Other	47,601.56	28,564.00	19,037.56	166.6%
Total Income	678,317.70	643,231.00	35,086.70	105.5%
Gross Profit	678,317.70	643,231.00	35,086.70	105.5%
Expense				
10.1000 · Personal Services				
10.1002 · Salary Elected Officials	13,400.00	13,400.00	0.00	100.0%
10.1005 · Salary Wages	82,281.24	90,052.00	(7,770.76)	91.4%
10.1010 · Hourly Wages	1,117.75			
10.1060 · Employee Bonus	120.00	130.00	(10.00)	92.3%
10.1070 · On Call Phone Allowance	145.44			
10.1071 · Clothing/Auto Allowance	526.09	800.00	(273.91)	65.8%
10.1072 · Internet Allowance	292.50			
10.2000 · Employee Pension	4,114.11	4,749.00	(634.89)	86.6%
10.2010 · Emp Health & Life Insurance	6,802.11	6,350.00	452.11	107.1%
10.2020 · Employee Dental Insurance	579.69	685.00	(105.31)	84.6%
10.2030 · Employee Eyecare Insurance	97.54	117.00	(19.46)	83.4%
10.3000 · Payroll Taxes	10,104.56	9,551.00	553.56	105.8%
10.4005 · Nonemployee Compensation	1,035.00	1,035.00	0.00	100.0%
Total 10.1000 · Personal Services	120,616.03	126,869.00	(6,252.97)	95.1%

City of Alma
Budget vs. Actual - General Fund
 October 2022 through September 2023

	Oct '22 - Sep 23	Budget	\$ Over Budget	% of Budget
20.1000 · Operating Expenses				
20.1001 · Advertising	2,098.18	1,500.00	598.18	139.9%
20.1005 · Animal Control	365.28	500.00	(134.72)	73.1%
20.1010 · Audit & Accounting Fees	2,475.00	2,800.00	(325.00)	88.4%
20.1011 · Bank Charges	39.95			
20.1025 · Computer Services & Softwa...	26,972.63	19,000.00	7,972.63	142.0%
20.1029 · Credit Card Transaction	2,234.62	4,500.00	(2,265.38)	49.7%
20.1035 · Dues & Fees	8,733.19	6,500.00	2,233.19	134.4%
20.1036 · Ec. Development * Newsletter	700.15	2,500.00	(1,799.85)	28.0%
20.1037 · Economic Development	11,600.04	14,000.00	(2,399.96)	82.9%
20.1039 · Ec. Development * T I F	75,099.99	62,000.00	13,099.99	121.1%
20.1040 · Electric Expense	1,578.01	1,500.00	78.01	105.2%
20.1045 · Employee Appreciation	2,081.06	4,000.00	(1,918.94)	52.0%
20.1060 · Fuel & Oil	0.00	500.00	(500.00)	0.0%
20.1090 · Gas, Water, & Wastewater	349.59	350.00	(0.41)	99.9%
20.1100 · Insurance Expense	17,318.00	15,000.00	2,318.00	115.5%
20.1102 · Internet Expense	2,853.16	2,000.00	853.16	142.7%
20.1110 · Legal Fees	3,225.36	20,000.00	(16,774.64)	16.1%
20.1135 · Liquor & Tobacco License	1,860.00	2,800.00	(940.00)	66.4%
20.1150 · Miscellaneous Other Expense	540.48	2,500.00	(1,959.52)	21.6%
20.1152 · Nuisances	396.75	4,000.00	(3,603.25)	9.9%
20.1160 · Postage & Freight Expense	827.34	2,000.00	(1,172.66)	41.4%
20.1170 · Printing & Publishing	6,725.31	4,400.00	2,325.31	152.8%
20.1180 · Professional & School	1,302.20	2,000.00	(697.80)	65.1%
20.1190 · Repairs & Maint. Buildings	5,937.99	2,500.00	3,437.99	237.5%
20.1200 · Repairs & Maint. Equipment	876.97	5,000.00	(4,123.03)	17.5%
20.1210 · Repairs & Maint. Grounds	18.59	25.00	(6.41)	74.4%
20.1231 · Sales Tax in Sales - Golf	19,550.52	20,000.00	(449.48)	97.8%
20.1235 · Subscriptions	1,041.50	1,000.00	41.50	104.2%
20.1240 · Telephone Expense	3,216.04	3,000.00	216.04	107.2%
20.1250 · Trash Removal	95.88	96.00	(0.12)	99.9%
20.1260 · Travel & Meal Expense	3,604.00	1,800.00	1,804.00	200.2%
20.1270 · Uniform Expense	398.32	1,000.00	(601.68)	39.8%
Total 20.1000 · Operating Expenses	204,116.10	208,771.00	(4,654.90)	97.8%
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	1,886.57	7,000.00	(5,113.43)	27.0%
30.1120 · Supplies	1,271.19	900.00	371.19	141.2%
Total 30.1000 · Materials & Supplies	3,157.76	7,900.00	(4,742.24)	40.0%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	2,256.42	2,270.00	(13.58)	99.4%
Total 40.1000 · Equipment Rental	2,256.42	2,270.00	(13.58)	99.4%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	0.00	6,000.00	(6,000.00)	0.0%
50.1300 · Cap Outlay - Equip & fixtures	2,503.28	20,000.00	(17,496.72)	12.5%
50.2200 · Cap Outlay - Misc Improvem...	0.00	500.00	(500.00)	0.0%
Total 50.1000 · Capital Outlay	2,503.28	26,500.00	(23,996.72)	9.4%
Total Expense	332,649.59	372,310.00	(39,660.41)	89.3%
Net Ordinary Income	345,668.11	270,921.00	74,747.11	127.6%

10/12/23

City of Alma
Budget vs. Actual - General Fund
 October 2022 through September 2023

	<u>Oct '22 - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1505 · Transfer In - Sales Tax	19,550.52	20,000.00	(449.48)	97.8%
70.9000 · Transfer In Electric Fund	120,500.00	120,500.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	<u>140,050.52</u>	<u>140,500.00</u>	<u>(449.48)</u>	<u>99.7%</u>
Total Other Income	140,050.52	140,500.00	(449.48)	99.7%
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	440,649.01	440,649.00	0.01	100.0%
Total 70.5000 · Other Financing Uses	<u>440,649.01</u>	<u>440,649.00</u>	<u>0.01</u>	<u>100.0%</u>
Total Other Expense	440,649.01	440,649.00	0.01	100.0%
Net Other Income	<u>(300,598.49)</u>	<u>(300,149.00)</u>	<u>(449.49)</u>	<u>100.1%</u>
Net Income	<u>45,069.62</u>	<u>(29,228.00)</u>	<u>74,297.62</u>	<u>(154.2)%</u>

City of Alma
Budget vs. Actual - Golf Fund

October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 - Fees, Licenses, & Other				
03.4021 - Beer Sales	67,546.56	61,000.00	6,546.56	110.7%
03.4022 - Drinks	77,773.32	84,000.00	(6,226.68)	92.6%
03.4023 - Soda	4,840.73	4,500.00	340.73	107.6%
03.4024 - Candy, Chips, Nuts, Etc.	2,288.10	1,900.00	388.10	120.4%
03.4026 - Golf Balls & Tees	4,340.89	5,000.00	(659.11)	86.8%
03.4029 - Concession/CC Cash Over(S...	404.75			
03.4040 - Contributions Restricted	0.00	4,969.00	(4,969.00)	0.0%
03.4060 - Interest Income	100.90	15.00	85.90	672.7%
03.4100 - Miscellaneous Other Income	5,000.00			
03.4120 - Rent Income	7,869.76	5,000.00	2,869.76	157.4%
Total 03.4000 - Fees, Licenses, & Other	170,165.01	166,384.00	3,781.01	102.3%
04.4000 - Charges for Services				
04.4300 - Golf Cart Storage	15,587.50	17,000.00	(1,412.50)	91.7%
04.4310 - Golf Cart Rental	15,948.17	14,000.00	1,948.17	113.9%
04.4320 - Golf Membership Dues	69,097.07	64,000.00	5,097.07	108.0%
04.4330 - Golf Green Fees	24,421.50	26,000.00	(1,578.50)	93.9%
04.4900 - Sales Tax Collected	19,810.86	20,000.00	(189.14)	99.1%
Total 04.4000 - Charges for Services	144,865.10	141,000.00	3,865.10	102.7%
Total Income	315,030.11	307,384.00	7,646.11	102.5%
Gross Profit	315,030.11	307,384.00	7,646.11	102.5%
Expense				
10.1000 - Personal Services				
10.1005 - Salary Wages	71,712.42	71,712.00	0.42	100.0%
10.1010 - Hourly Wages	35,857.70	38,300.00	(2,442.30)	93.6%
10.1060 - Employee Bonus	70.00	70.00	0.00	100.0%
10.1070 - On Call Phone Allowance	420.16	420.00	0.16	100.0%
10.2000 - Employee Pension	2,775.50	2,569.00	206.50	108.0%
10.2010 - Emp Health & Life Insurance	15,521.92	15,235.00	286.92	101.9%
10.2020 - Employee Dental Insurance	449.36	453.00	(3.64)	99.2%
10.2030 - Employee Eyecare Insurance	75.48	78.00	(2.52)	96.8%
10.3000 - Payroll Taxes	9,303.04	10,111.00	(807.96)	92.0%
10.4005 - Nonemployee Compensation	185.00			
Total 10.1000 - Personal Services	136,370.58	138,948.00	(2,577.42)	98.1%
20.1000 - Operating Expenses				
20.1025 - Computer Services & Software	0.00	340.00	(340.00)	0.0%
20.1035 - Dues & Fees	200.00	300.00	(100.00)	66.7%
20.1040 - Electric Expense	12,083.58	13,000.00	(916.42)	93.0%
20.1060 - Fuel & Oil	7,086.82	5,000.00	2,086.82	141.7%
20.1090 - Gas, Water, & Wastewater	4,564.82	4,200.00	364.82	108.7%
20.1100 - Insurance Expense	10,309.00	10,700.00	(391.00)	96.3%
20.1102 - Internet Expense	815.76	1,440.00	(624.24)	56.7%
20.1135 - Liquor & Tobacco License	45.00	300.00	(255.00)	15.0%
20.1150 - Miscellaneous Other Expense	4,957.97			
20.1160 - Postage & Freight Expense	1,972.36	1,400.00	572.36	140.9%
20.1170 - Printing & Publishing	37.50	150.00	(112.50)	25.0%
20.1190 - Repairs & Maint. Buildings	237.99	1,000.00	(762.01)	23.8%
20.1200 - Repairs & Maint. Equipment	11,828.75	13,000.00	(1,171.25)	91.0%
20.1210 - Repairs & Maint. Grounds	6,172.84	8,000.00	(1,827.16)	77.2%

City of Alma
Budget vs. Actual - Golf Fund

October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
20.1240 · Telephone Expense	632.93	655.00	(22.07)	96.6%
20.1250 · Trash Removal	1,409.06	2,500.00	(1,090.94)	56.4%
Total 20.1000 · Operating Expenses	62,354.38	61,985.00	369.38	100.6%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	14,547.82	12,000.00	2,547.82	121.2%
30.1040 · Concession Supplies	1,964.85	2,800.00	(835.15)	70.2%
30.1041 · Purchases Beer	26,177.75	23,000.00	3,177.75	113.8%
30.1042 · Purchases Beverages	2,693.07	1,000.00	1,693.07	269.3%
30.1044 · Purchases Food	4,627.56	3,500.00	1,127.56	132.2%
30.1045 · Purchases Liquor	34,249.70	31,000.00	3,249.70	110.5%
30.1046 · Purchases Merchandise	3,690.73	5,000.00	(1,309.27)	73.8%
30.1047 · Purchases Pop	3,682.56	5,000.00	(1,317.44)	73.7%
30.1060 · Gravel & Barrow	654.00	1,500.00	(846.00)	43.6%
30.1090 · Office Supplies	0.00	200.00	(200.00)	0.0%
30.1120 · Supplies	3,397.85	2,500.00	897.85	135.9%
30.1121 · Shop Supplies	107.62	500.00	(392.38)	21.5%
Total 30.1000 · Materials & Supplies	95,793.51	88,000.00	7,793.51	108.9%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	4,989.11	7,511.00	(2,521.89)	66.4%
60.3000 · Loan Interest Payments	631.91	721.00	(89.09)	87.6%
Total 60.1000 · Debt Service	5,621.02	8,232.00	(2,610.98)	68.3%
Total Expense	300,139.49	297,165.00	2,974.49	101.0%
Net Ordinary Income	14,890.62	10,219.00	4,671.62	145.7%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	15,000.00	15,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	15,000.00	15,000.00	0.00	100.0%
Total Other Income	15,000.00	15,000.00	0.00	100.0%
Other Expense				
70.5000 · Other Financing Uses				
70.5505 · Transfer Out - Sales Tax	19,550.52	20,000.00	(449.48)	97.8%
Total 70.5000 · Other Financing Uses	19,550.52	20,000.00	(449.48)	97.8%
Total Other Expense	19,550.52	20,000.00	(449.48)	97.8%
Net Other Income	(4,550.52)	(5,000.00)	449.48	91.0%
Net Income	10,340.10	5,219.00	5,121.10	198.1%

10/06/23
Cash Basis

City of Alma
Budget vs. Actual - Hospital Sinking Fund

October 2022 through September 2023

	<u>Oct '22 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4060 · Interest Income	2,572.21	400.00	2,172.21	643.1%
Total 03.4000 · Fees, Licenses, & O...	<u>2,572.21</u>	<u>400.00</u>	<u>2,172.21</u>	<u>643.1%</u>
Total Income	<u>2,572.21</u>	<u>400.00</u>	<u>2,172.21</u>	<u>643.1%</u>
Gross Profit	2,572.21	400.00	2,172.21	643.1%
Expense				
20.1000 · Operating Expenses				
20.1011 · Bank Charges	10.00			
Total 20.1000 · Operating Expenses	<u>10.00</u>			
Total Expense	<u>10.00</u>			
Net Ordinary Income	2,562.21	400.00	2,162.21	640.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	20,000.04	20,000.00	0.04	100.0%
Total 70.1000 · Other Financing Sources	<u>20,000.04</u>	<u>20,000.00</u>	<u>0.04</u>	<u>100.0%</u>
Total Other Income	<u>20,000.04</u>	<u>20,000.00</u>	<u>0.04</u>	<u>100.0%</u>
Net Other Income	<u>20,000.04</u>	<u>20,000.00</u>	<u>0.04</u>	<u>100.0%</u>
Net Income	<u><u>22,562.25</u></u>	<u><u>20,400.00</u></u>	<u><u>2,162.25</u></u>	<u><u>110.6%</u></u>

City of Alma
Budget vs. Actual - Library
 October 2022 through September 2023

	Oct '22 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4300 · State Aid	0.00	890.00	(890.00)	0.0%
Total 02.4000 · Intergovernmental	0.00	890.00	(890.00)	0.0%
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	23,520.00	28,480.00	(4,960.00)	82.6%
03.4070 · Library Fines	1,297.00	1,291.00	6.00	100.5%
03.4100 · Miscellaneous Other Inco...	1,650.36	1,700.00	(49.64)	97.1%
Total 03.4000 · Fees, Licenses, & Oth...	26,467.36	31,471.00	(5,003.64)	84.1%
Total Income	26,467.36	32,361.00	(5,893.64)	81.8%
Gross Profit	26,467.36	32,361.00	(5,893.64)	81.8%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	38,545.52	38,546.00	(0.48)	100.0%
10.1010 · Hourly Wages	10,525.94	14,000.00	(3,474.06)	75.2%
10.1060 · Employee Bonus	100.00	100.00	0.00	100.0%
10.2000 · Employee Pension	2,139.80	1,932.00	207.80	110.8%
10.2010 · Emp Health & Life Insura...	4,304.56	3,560.00	744.56	120.9%
10.2020 · Employee Dental Insurance	449.36	455.00	(5.64)	98.8%
10.2030 · Employee Eyecare Insura...	75.48	80.00	(4.52)	94.4%
10.3000 · Payroll Taxes	4,118.26	4,817.00	(698.74)	85.5%
10.4005 · Nonemployee Compensat...	1,660.00	1,920.00	(260.00)	86.5%
Total 10.1000 · Personal Services	61,918.92	65,410.00	(3,491.08)	94.7%
20.1000 · Operating Expenses				
20.1035 · Dues & Fees	2,854.62	2,700.00	154.62	105.7%
20.1040 · Electric Expense	963.01	1,200.00	(236.99)	80.3%
20.1090 · Gas, Water, & Wastewater	1,664.65	1,500.00	164.65	111.0%
20.1100 · Insurance Expense	4,344.00	3,800.00	544.00	114.3%
20.1170 · Printing & Publishing	91.05	50.00	41.05	182.1%
20.1180 · Professional & School	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	844.00	800.00	44.00	105.5%
20.1200 · Repairs & Maint. Equipm...	745.60	800.00	(54.40)	93.2%
20.1240 · Telephone Expense	2,265.26	2,100.00	165.26	107.9%
20.1250 · Trash Removal	105.18	86.00	19.18	122.3%
20.1260 · Travel & Meal Expense	350.45	300.00	50.45	116.8%
Total 20.1000 · Operating Expenses	14,227.82	13,436.00	791.82	105.9%
30.1000 · Materials & Supplies				
30.1020 · Books - Restricted	5,719.86	6,000.00	(280.14)	95.3%
30.1070 · Magazines	167.98	215.00	(47.02)	78.1%
30.1120 · Supplies	1,436.23	1,500.00	(63.77)	95.7%
30.1130 · Videos	1,045.06	800.00	245.06	130.6%
Total 30.1000 · Materials & Supplies	8,369.13	8,515.00	(145.87)	98.3%
Total Expense	84,515.87	87,361.00	(2,845.13)	96.7%
Net Ordinary Income	(58,048.51)	(55,000.00)	(3,048.51)	105.5%

10/12/23

City of Alma
Budget vs. Actual - Library
October 2022 through September 2023

	<u>Oct '22 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	58,048.51	55,000.00	3,048.51	105.5%
Total 70.1000 · Other Financing Sources	<u>58,048.51</u>	<u>55,000.00</u>	<u>3,048.51</u>	<u>105.5%</u>
Total Other Income	<u>58,048.51</u>	<u>55,000.00</u>	<u>3,048.51</u>	<u>105.5%</u>
Net Other Income	<u>58,048.51</u>	<u>55,000.00</u>	<u>3,048.51</u>	<u>105.5%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

City of Alma
Budget vs. Actual - Park
 October 2022 through September 2023

	Oct '22 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	0.00	14,300.00	(14,300.00)	0.0%
10.3000 · Payroll Taxes	0.00	1,308.00	(1,308.00)	0.0%
Total 10.1000 · Personal Services	0.00	15,608.00	(15,608.00)	0.0%
20.1000 · Operating Expenses				
20.1001 · Advertising	139.20			
20.1020 · Contractual Services	12,050.00	0.00	12,050.00	100.0%
20.1040 · Electric Expense	378.96	850.00	(471.04)	44.6%
20.1060 · Fuel & Oil	0.00	1,300.00	(1,300.00)	0.0%
20.1090 · Gas, Water, & Wastewater	7,468.60	8,000.00	(531.40)	93.4%
20.1100 · Insurance Expense	3,836.50	3,500.00	336.50	109.6%
20.1190 · Repairs & Maint. Buildin...	0.00	150.00	(150.00)	0.0%
20.1200 · Repairs & Maint. Equip...	267.50	2,000.00	(1,732.50)	13.4%
20.1210 · Repairs & Maint. Grounds	1,254.00	4,000.00	(2,746.00)	31.4%
20.1250 · Trash Removal	383.52	385.00	(1.48)	99.6%
Total 20.1000 · Operating Expenses	25,778.28	20,185.00	5,593.28	127.7%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	565.00	1,500.00	(935.00)	37.7%
30.1120 · Supplies	62.45	500.00	(437.55)	12.5%
Total 30.1000 · Materials & Supplies	627.45	2,000.00	(1,372.55)	31.4%
Total Expense	26,405.73	37,793.00	(11,387.27)	69.9%
Net Ordinary Income	(26,405.73)	(37,793.00)	11,387.27	69.9%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	26,405.73	37,793.00	(11,387.27)	69.9%
Total 70.1000 · Other Financing Sources	26,405.73	37,793.00	(11,387.27)	69.9%
Total Other Income	26,405.73	37,793.00	(11,387.27)	69.9%
Net Other Income	26,405.73	37,793.00	(11,387.27)	69.9%
Net Income	0.00	0.00	0.00	0.0%

10/12/23

City of Alma
Budget vs. Actual - Pheasant Ridge Trail
 October 2022 through September 2023

	Oct '22 - ...	Budget	\$ Over Bu...	% of Bud...
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	2,400.00	2,500.00	(100.00)	96.0%
20.1210 · Repairs & Maint. Grounds	134.28	10,000.00	(9,865.72)	1.3%
20.1250 · Trash Removal	95.88	100.00	(4.12)	95.9%
Total 20.1000 · Operating Expenses	2,630.16	12,600.00	(9,969.84)	20.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	100.00	(100.00)	0.0%
30.1100 · Signs & Posts	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	30.98	100.00	(69.02)	31.0%
Total 30.1000 · Materials & Supplies	30.98	250.00	(219.02)	12.4%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	0.00	2,000.00	(2,000.00)	0.0%
Total 50.1000 · Capital Outlay	0.00	2,000.00	(2,000.00)	0.0%
Total Expense	2,661.14	14,850.00	(12,188.86)	17.9%
Net Ordinary Income	(2,661.14)	(14,850.00)	12,188.86	17.9%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	2,661.14	14,850.00	(12,188.86)	17.9%
Total 70.1000 · Other Financing Sources	2,661.14	14,850.00	(12,188.86)	17.9%
Total Other Income	2,661.14	14,850.00	(12,188.86)	17.9%
Net Other Income	2,661.14	14,850.00	(12,188.86)	17.9%
Net Income	0.00	0.00	0.00	0.0%

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City of Alma
Budget vs. Actual - Police Protection
 October 2022 through September 2023

	<u>Oct '22 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1020 · Contractual Services	41,616.00	41,616.00	0.00	100.0%
Total 20.1000 · Operating Expenses	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Expense	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Ordinary Income	(41,616.00)	(41,616.00)	0.00	100.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	41,616.00	41,616.00	0.00	100.0%
Total 70.1000 · Other Financing Sou...	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Other Income	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

City of Alma
Budget vs. Actual - Pool
 October 2022 through September 2023

	<u>Oct '22 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4201 · Motor Vehicle Pro-Rate Tax	178.23	150.00	28.23	118.8%
01.4301 · Property Taxes	78,578.56	79,000.00	(421.44)	99.5%
01.4302 · Local Option Sales Tax 1/...	154,309.76	145,000.00	9,309.76	106.4%
Total 01.4000 · Taxes	233,066.55	224,150.00	8,916.55	104.0%
02.4000 · Intergovernmental				
02.4700 · 5%-Lieu of Tax	5,249.09	6,000.00	(750.91)	87.5%
Total 02.4000 · Intergovernmental	5,249.09	6,000.00	(750.91)	87.5%
03.4000 · Fees, Licenses, & Other				
03.4020 · Concessions Sales	5,255.45	3,500.00	1,755.45	150.2%
03.4023 · Soda	616.30	600.00	16.30	102.7%
03.4040 · Contributions Restricted	825.00	500.00	325.00	165.0%
03.4100 · Miscellaneous Other Inco...	268.71	500.00	(231.29)	53.7%
03.4140 · Swim Pool Tickets	15,768.75	12,000.00	3,768.75	131.4%
Total 03.4000 · Fees, Licenses, & Other	22,734.21	17,100.00	5,634.21	132.9%
Total Income	261,049.85	247,250.00	13,799.85	105.6%
Gross Profit	261,049.85	247,250.00	13,799.85	105.6%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	43,063.83	55,000.00	(11,936.17)	78.3%
10.3000 · Payroll Taxes	3,362.07	5,033.00	(1,670.93)	66.8%
Total 10.1000 · Personal Services	46,425.90	60,033.00	(13,607.10)	77.3%
20.1000 · Operating Expenses				
20.1001 · Advertising	91.20			
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1035 · Dues & Fees	40.00	121.00	(81.00)	33.1%
20.1040 · Electric Expense	6,002.71	5,500.00	502.71	109.1%
20.1090 · Gas, Water, & Wastewater	3,662.37	2,385.00	1,277.37	153.6%
20.1100 · Insurance Expense	11,910.00	11,300.00	610.00	105.4%
20.1102 · Internet Expense	544.95			
20.1150 · Miscellaneous Other Expe...	75.00	500.00	(425.00)	15.0%
20.1158 · Pool Certification	1,900.00	2,000.00	(100.00)	95.0%
20.1170 · Printing & Publishing	0.00	250.00	(250.00)	0.0%
20.1190 · Repairs & Maint. Buildings	0.00	1,100.00	(1,100.00)	0.0%
20.1200 · Repairs & Maint. Equipment	11,602.34	4,000.00	7,602.34	290.1%
20.1210 · Repairs & Maint. Grounds	344.50	100.00	244.50	344.5%
20.1230 · Sales Tax in Sales	1,605.02	1,300.00	305.02	123.5%
20.1240 · Telephone Expense	437.71	380.00	57.71	115.2%
20.1250 · Trash Removal	76.95	140.00	(63.05)	55.0%
20.1270 · Uniform Expense	29.01	400.00	(370.99)	7.3%
Total 20.1000 · Operating Expenses	38,381.76	29,536.00	8,845.76	129.9%

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City of Alma
Budget vs. Actual - Pool
October 2022 through September 2023

	<u>Oct '22 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	11,830.99	11,000.00	830.99	107.6%
30.1040 · Concession Supplies	2,783.95	2,800.00	(16.05)	99.4%
30.1047 · Purchases Pop	529.00	700.00	(171.00)	75.6%
30.1120 · Supplies	842.19	1,000.00	(157.81)	84.2%
Total 30.1000 · Materials & Supplies	<u>15,986.13</u>	<u>15,500.00</u>	<u>486.13</u>	<u>103.1%</u>
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	90,000.00	90,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	27,785.00	27,785.00	0.00	100.0%
60.2500 · Loan Principal Payments	21,189.52	21,190.00	(0.48)	100.0%
60.3000 · Loan Interest Payments	1,310.37	1,310.00	0.37	100.0%
Total 60.1000 · Debt Service	<u>140,284.89</u>	<u>140,285.00</u>	<u>(0.11)</u>	<u>100.0%</u>
Total Expense	<u>241,078.68</u>	<u>245,354.00</u>	<u>(4,275.32)</u>	<u>98.3%</u>
Net Ordinary Income	<u>19,971.17</u>	<u>1,896.00</u>	<u>18,075.17</u>	<u>1,053.3%</u>
Net Income	<u><u>19,971.17</u></u>	<u><u>1,896.00</u></u>	<u><u>18,075.17</u></u>	<u><u>1,053.3%</u></u>

City of Alma
Budget vs. Actual - Recreation
 October 2022 through September 2023

	<u>Oct '22 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	100.00	75.00	25.00	133.3%
Total 10.1000 · Personal Services	100.00	75.00	25.00	133.3%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,010.16	1,100.00	(89.84)	91.8%
20.1090 · Gas, Water, & Wastewater	3,320.00	5,000.00	(1,680.00)	66.4%
20.1100 · Insurance Expense	2,584.00	3,500.00	(916.00)	73.8%
20.1190 · Repairs & Maint. Buildings	245.00	1,000.00	(755.00)	24.5%
20.1200 · Repairs & Maint. Equipm...	1,463.45	4,000.00	(2,536.55)	36.6%
20.1210 · Repairs & Maint. Grounds	308.42	1,000.00	(691.58)	30.8%
20.1250 · Trash Removal	332.36	200.00	132.36	166.2%
Total 20.1000 · Operating Expenses	9,263.39	15,800.00	(6,536.61)	58.6%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	565.00	500.00	65.00	113.0%
30.1060 · Gravel & Barrow	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	55.32	50.00	5.32	110.6%
Total 30.1000 · Materials & Supplies	620.32	600.00	20.32	103.4%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	10,000.00	10,000.00	0.00	100.0%
Total 50.1000 · Capital Outlay	10,000.00	10,000.00	0.00	100.0%
Total Expense	19,983.71	26,475.00	(6,491.29)	75.5%
Net Ordinary Income	(19,983.71)	(26,475.00)	6,491.29	75.5%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	19,983.71	26,475.00	(6,491.29)	75.5%
Total 70.1000 · Other Financing Sources	19,983.71	26,475.00	(6,491.29)	75.5%
Total Other Income	19,983.71	26,475.00	(6,491.29)	75.5%
Net Other Income	19,983.71	26,475.00	(6,491.29)	75.5%
Net Income	0.00	0.00	0.00	0.0%

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City of Alma
Budget vs. Actual - RV Park Fund

October 2022 through September 2023

	Oct '22 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inco...	(60.00)			
Total 03.4000 · Fees, Licenses, & Other	(60.00)			
04.4000 · Charges for Services				
04.4301 · RV Boat Storage	5,000.00	3,500.00	1,500.00	142.9%
04.4400 · Campground Fees	56,397.15	60,000.00	(3,602.85)	94.0%
04.4800 · Lodging Tax Collected	238.97	225.00	13.97	106.2%
04.4900 · Sales Tax Collected	439.88	400.00	39.88	110.0%
Total 04.4000 · Charges for Services	62,076.00	64,125.00	(2,049.00)	96.8%
Total Income	62,016.00	64,125.00	(2,109.00)	96.7%
Gross Profit	62,016.00	64,125.00	(2,109.00)	96.7%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensati...	2,200.00	13,800.00	(11,600.00)	15.9%
Total 10.1000 · Personal Services	2,200.00	13,800.00	(11,600.00)	15.9%
20.1000 · Operating Expenses				
20.1001 · Advertising	235.80	200.00	35.80	117.9%
20.1040 · Electric Expense	6,141.30	7,000.00	(858.70)	87.7%
20.1090 · Gas, Water, & Wastewater	884.58	1,000.00	(115.42)	88.5%
20.1100 · Insurance Expense	2,258.00	2,500.00	(242.00)	90.3%
20.1102 · Internet Expense	652.34	500.00	152.34	130.5%
20.1140 · Lodging Tax in Sales	242.33	250.00	(7.67)	96.9%
20.1150 · Miscellaneous Other Expe...	440.25	100.00	340.25	440.3%
20.1170 · Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	189.82	750.00	(560.18)	25.3%
20.1200 · Repairs & Maint. Equipment	772.75	1,000.00	(227.25)	77.3%
20.1210 · Repairs & Maint. Grounds	1,475.96	4,000.00	(2,524.04)	36.9%
20.1230 · Sales Tax in Sales	363.54	500.00	(136.46)	72.7%
20.1250 · Trash Removal	888.01	500.00	388.01	177.6%
Total 20.1000 · Operating Expenses	14,544.68	18,400.00	(3,855.32)	79.0%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	150.00	(150.00)	0.0%
30.1060 · Gravel & Barrow	1,056.00	1,500.00	(444.00)	70.4%
30.1100 · Signs & Posts	0.00	200.00	(200.00)	0.0%
30.1120 · Supplies	423.71	500.00	(76.29)	84.7%
Total 30.1000 · Materials & Supplies	1,479.71	2,350.00	(870.29)	63.0%
Total Expense	18,224.39	34,550.00	(16,325.61)	52.7%
Net Ordinary Income	43,791.61	29,575.00	14,216.61	148.1%
Net Income	43,791.61	29,575.00	14,216.61	148.1%

City of Alma
Budget vs. Actual - Sanitation Fund

October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	60.00			
03.4035 · Compost Key Fees	3,205.00	2,800.00	405.00	114.5%
Total 03.4000 · Fees, Licenses, & Other	3,265.00	2,800.00	465.00	116.6%
04.4000 · Charges for Services				
04.4200 · Trash Service Charges	205,252.17	180,000.00	25,252.17	114.0%
Total 04.4000 · Charges for Services	205,252.17	180,000.00	25,252.17	114.0%
Total Income	208,517.17	182,800.00	25,717.17	114.1%
Gross Profit	208,517.17	182,800.00	25,717.17	114.1%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	35,648.72	40,098.00	(4,449.28)	88.9%
10.1020 · Overtime Wages	1,344.78	1,000.00	344.78	134.5%
10.1030 · Vacation Wages	1,619.52			
10.1040 · Holiday Wages	1,850.88			
10.1050 · Sick Time Wages	983.28			
10.1060 · Employee Bonus	20.00	20.00	0.00	100.0%
10.1070 · On Call Phone Allowance	1,092.00	1,092.00	0.00	100.0%
10.2000 · Employee Pension	2,072.39	2,111.00	(38.61)	98.2%
10.2010 · Emp Health & Life Insurance	11,661.75	9,450.00	2,211.75	123.4%
10.2020 · Employee Dental Insurance	449.36	455.00	(5.64)	98.8%
10.2030 · Employee Eyecare Insurance	75.48	80.00	(4.52)	94.4%
10.3000 · Payroll Taxes	3,088.38	3,862.00	(773.62)	80.0%
Total 10.1000 · Personal Services	59,906.54	58,168.00	1,738.54	103.0%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,475.00	2,800.00	(325.00)	88.4%
20.1011 · Bank Charges	105.00	105.00	0.00	100.0%
20.1016 · City Wide Clean Up	8,207.20	7,000.00	1,207.20	117.2%
20.1025 · Computer Services & Software	1,430.60	1,900.00	(469.40)	75.3%
20.1029 · Credit Card Transaction	740.58	500.00	240.58	148.1%
20.1030 · Deposit Refunds	60.00			
20.1035 · Dues & Fees	832.42	900.00	(67.58)	92.5%
20.1040 · Electric Expense	603.43	1,000.00	(396.57)	60.3%
20.1060 · Fuel & Oil	11,030.56	12,000.00	(969.44)	91.9%
20.1100 · Insurance Expense	10,654.50	10,800.00	(145.50)	98.7%
20.1110 · Legal Fees	3,208.33	3,600.00	(391.67)	89.1%
20.1155 · Other Professional Fees	391.95			
20.1160 · Postage & Freight Expense	885.17	1,000.00	(114.83)	88.5%
20.1170 · Printing & Publishing	0.00	250.00	(250.00)	0.0%
20.1180 · Professional & School	0.00	100.00	(100.00)	0.0%
20.1187 · Recycling Fees	2,250.00	5,400.00	(3,150.00)	41.7%
20.1190 · Repairs & Maint. Buildings	0.00	200.00	(200.00)	0.0%
20.1195 · Repairs & Maint. Dumpsters &...	29.27	500.00	(470.73)	5.9%
20.1200 · Repairs & Maint. Equipment	5,980.84	7,000.00	(1,019.16)	85.4%
20.1240 · Telephone Expense	513.28	1,500.00	(986.72)	34.2%
20.1250 · Trash Removal	32,691.02	30,000.00	2,691.02	109.0%
20.1260 · Travel & Meal Expense	21.14			
20.1270 · Uniform Expense	84.00	400.00	(316.00)	21.0%
Total 20.1000 · Operating Expenses	82,194.29	86,955.00	(4,760.71)	94.5%

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City of Alma
Budget vs. Actual - Sanitation Fund

October 2022 through September 2023

	Oct '22 - Sep...	Budget	\$ Over Budget	% of Budget
30.1000 · Materials & Supplies				
30.1120 · Supplies	512.96	1,000.00	(487.04)	51.3%
Total 30.1000 · Materials & Supplies	512.96	1,000.00	(487.04)	51.3%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	3,555.44	4,000.00	(444.56)	88.9%
50.1300 · Cap Outlay - Equip & fixtures	4,588.00	1,000.00	3,588.00	458.8%
Total 50.1000 · Capital Outlay	8,143.44	5,000.00	3,143.44	162.9%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	29,411.19	29,411.00	0.19	100.0%
60.3000 · Loan Interest Payments	2,319.90	2,320.00	(0.10)	100.0%
Total 60.1000 · Debt Service	31,731.09	31,731.00	0.09	100.0%
Total Expense	182,488.32	182,854.00	(365.68)	99.8%
Net Ordinary Income	26,028.85	(54.00)	26,082.85	(48,201.6)%
Net Income	<u>26,028.85</u>	<u>(54.00)</u>	<u>26,082.85</u>	<u>(48,201.6)%</u>

City of Alma
Budget vs. Actual - Shop
 October 2022 through September 2023

	<u>Oct '22 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,229.10	1,500.00	(270.90)	81.9%
20.1090 · Gas, Water, & Wastewater	4,997.75	5,000.00	(2.25)	100.0%
20.1100 · Insurance Expense	2,819.50	2,900.00	(80.50)	97.2%
20.1150 · Miscellaneous Other Expe...	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	113.85	500.00	(386.15)	22.8%
20.1200 · Repairs & Maint. Equipment	90.30	200.00	(109.70)	45.2%
20.1210 · Repairs & Maint. Grounds	37.65			
20.1250 · Trash Removal	774.00	765.00	9.00	101.2%
Total 20.1000 · Operating Expenses	<u>10,062.15</u>	<u>10,915.00</u>	<u>(852.85)</u>	<u>92.2%</u>
30.1000 · Materials & Supplies				
30.1100 · Signs & Posts	0.00	25.00	(25.00)	0.0%
30.1110 · Small Tools	177.72	100.00	77.72	177.7%
30.1120 · Supplies	180.11	1,500.00	(1,319.89)	12.0%
Total 30.1000 · Materials & Supplies	<u>357.83</u>	<u>1,625.00</u>	<u>(1,267.17)</u>	<u>22.0%</u>
Total Expense	<u>10,419.98</u>	<u>12,540.00</u>	<u>(2,120.02)</u>	<u>83.1%</u>
Net Ordinary Income	<u>(10,419.98)</u>	<u>(12,540.00)</u>	<u>2,120.02</u>	<u>83.1%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	10,419.98	12,540.00	(2,120.02)	83.1%
Total 70.1000 · Other Financing Sources	<u>10,419.98</u>	<u>12,540.00</u>	<u>(2,120.02)</u>	<u>83.1%</u>
Total Other Income	<u>10,419.98</u>	<u>12,540.00</u>	<u>(2,120.02)</u>	<u>83.1%</u>
Net Other Income	<u>10,419.98</u>	<u>12,540.00</u>	<u>(2,120.02)</u>	<u>83.1%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

City of Alma
Budget vs. Actual - Street
 October 2022 through September 2023

	Oct '22 - Sep ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	4,622.28			
01.4200 · Motor Vehicle Taxes	58,113.08	45,000.00	13,113.08	129.1%
01.4302 · Local Option Sales Tax 1/2%	35,000.00	35,000.00	0.00	100.0%
Total 01.4000 · Taxes	97,735.36	80,000.00	17,735.36	122.2%
02.4000 · Intergovernmental				
02.4400 · Highway Allocation/Incentive	175,739.39	170,096.00	5,643.39	103.3%
02.4500 · Motor Vehicle Fee	11,774.56	12,000.00	(225.44)	98.1%
Total 02.4000 · Intergovernmental	187,513.95	182,096.00	5,417.95	103.0%
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	600.00			
03.4110 · Sidewalk Cost Share Payme...	0.00	500.00	(500.00)	0.0%
Total 03.4000 · Fees, Licenses, & Other	600.00	500.00	100.00	120.0%
Total Income	285,849.31	262,596.00	23,253.31	108.9%
Gross Profit	285,849.31	262,596.00	23,253.31	108.9%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	25,426.56	41,794.00	(16,367.44)	60.8%
10.1020 · Overtime Wages	2,774.88	2,000.00	774.88	138.7%
10.1030 · Vacation Wages	524.80			
10.1040 · Holiday Wages	839.68			
10.1050 · Sick Time Wages	511.68			
10.1060 · Employee Bonus	0.00	160.00	(160.00)	0.0%
10.1070 · On Call Phone Allowance	483.00	550.00	(67.00)	87.8%
10.2000 · Employee Pension	1,503.89	2,225.00	(721.11)	67.6%
10.2010 · Emp Health & Life Insurance	7,760.97	7,620.00	140.97	101.9%
10.2020 · Employee Dental Insurance	224.74	227.00	(2.26)	99.0%
10.2030 · Employee Eyecare Insurance	37.70	40.00	(2.30)	94.3%
10.3000 · Payroll Taxes	2,219.82	4,072.00	(1,852.18)	54.5%
Total 10.1000 · Personal Services	42,307.72	58,688.00	(16,380.28)	72.1%
20.1000 · Operating Expenses				
20.1001 · Advertising	139.80			
20.1010 · Audit & Accounting Fees	2,475.00	2,800.00	(325.00)	88.4%
20.1011 · Bank Charges	120.00	120.00	0.00	100.0%
20.1020 · Contractual Services	25,577.50			
20.1035 · Dues & Fees	684.66	450.00	234.66	152.1%
20.1040 · Electric Expense	31,581.20	35,000.00	(3,418.80)	90.2%
20.1050 · Engineering Fees	1,000.00	1,000.00	0.00	100.0%
20.1060 · Fuel & Oil	10,876.60	10,000.00	876.60	108.8%
20.1100 · Insurance Expense	13,847.00	15,000.00	(1,153.00)	92.3%
20.1110 · Legal Fees	3,440.22	3,600.00	(159.78)	95.6%
20.1150 · Miscellaneous Other Expense	1,665.36	2,000.00	(334.64)	83.3%
20.1170 · Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1180 · Professional & School	168.25	250.00	(81.75)	67.3%
20.1190 · Repairs & Maint. Buildings	754.22			
20.1200 · Repairs & Maint. Equipment	9,863.53	15,000.00	(5,136.47)	65.8%
20.1210 · Repairs & Maint. Grounds	852.00	5,000.00	(4,148.00)	17.0%
20.1225 · Repairs & Maint. Streets	67,730.51	90,000.00	(22,269.49)	75.3%
20.1226 · Repairs & Maint. Sidewalks	2,530.86	15,000.00	(12,469.14)	16.9%

City of Alma
Budget vs. Actual - Street
 October 2022 through September 2023

	Oct '22 - Sep ...	Budget	\$ Over Budget	% of Budget
20.1260 · Travel & Meal Expense	0.00	200.00	(200.00)	0.0%
20.1270 · Uniform Expense	359.43	500.00	(140.57)	71.9%
Total 20.1000 · Operating Expenses	173,666.14	196,020.00	(22,353.86)	88.6%
30.1000 · Materials & Supplies				
30.1010 · Asphaltic	0.00	500.00	(500.00)	0.0%
30.1030 · Chemicals	2,952.50	3,000.00	(47.50)	98.4%
30.1050 · Concrete	0.00	5,000.00	(5,000.00)	0.0%
30.1060 · Gravel & Barrow	4,614.83	5,000.00	(385.17)	92.3%
30.1100 · Signs & Posts	1,487.09	1,000.00	487.09	148.7%
30.1110 · Small Tools	40.70	100.00	(59.30)	40.7%
30.1120 · Supplies	840.31	1,000.00	(159.69)	84.0%
Total 30.1000 · Materials & Supplies	9,935.43	15,600.00	(5,664.57)	63.7%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	1,125.00	1,125.00	0.00	100.0%
Total 40.1000 · Equipment Rental	1,125.00	1,125.00	0.00	100.0%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	176,632.58	205,444.00	(28,811.42)	86.0%
50.1300 · Cap Outlay - Equip & fixtures	10,655.00	8,915.00	1,740.00	119.5%
Total 50.1000 · Capital Outlay	187,287.58	214,359.00	(27,071.42)	87.4%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	69,650.00	69,650.00	0.00	100.0%
60.2000 · Bond Interest Payments	12,742.97	12,743.00	(0.03)	100.0%
60.2500 · Loan Principal Payments	41,488.34	41,488.00	0.34	100.0%
60.3000 · Loan Interest Payments	5,207.15	5,207.00	0.15	100.0%
Total 60.1000 · Debt Service	129,088.46	129,088.00	0.46	100.0%
Total Expense	543,410.33	614,880.00	(71,469.67)	88.4%
Net Ordinary Income	(257,561.02)	(352,284.00)	94,722.98	73.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	65,000.00	65,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	65,000.00	65,000.00	0.00	100.0%
Total Other Income	65,000.00	65,000.00	0.00	100.0%
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	40,415.03	20,000.00	20,415.03	202.1%
Total 70.5000 · Other Financing Uses	40,415.03	20,000.00	20,415.03	202.1%
Total Other Expense	40,415.03	20,000.00	20,415.03	202.1%
Net Other Income	24,584.97	45,000.00	(20,415.03)	54.6%
Net Income	(232,976.05)	(307,284.00)	74,307.95	75.8%

City of Alma
Budget vs. Actual - Wastewater Utility

October 2022 through September 2023

	Oct '22 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	4,383.60			
Total 01.4000 · Taxes	4,383.60			
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	1,850.00	1,000.00	850.00	185.0%
03.4100 · Miscellaneous Other Income	225.00	1,000.00	(775.00)	22.5%
Total 03.4000 · Fees, Licenses, & Other	2,075.00	2,000.00	75.00	103.8%
04.4000 · Charges for Services				
04.4100 · Wastewater Charges	93,699.83	90,000.00	3,699.83	104.1%
Total 04.4000 · Charges for Services	93,699.83	90,000.00	3,699.83	104.1%
Total Income	100,158.43	92,000.00	8,158.43	108.9%
Gross Profit	100,158.43	92,000.00	8,158.43	108.9%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	21,333.12	27,294.00	(5,960.88)	78.2%
10.1020 · Overtime Wages	1,397.28	2,000.00	(602.72)	69.9%
10.1030 · Vacation Wages	4,237.76			
10.1040 · Holiday Wages	1,679.36			
10.1050 · Sick Time Wages	39.36			
10.1060 · Employee Bonus	160.00	160.00	0.00	100.0%
10.1070 · On Call Phone Allowance	483.00	550.00	(67.00)	87.8%
10.2000 · Employee Pension	1,434.36	1,500.00	(65.64)	95.6%
10.2010 · Emp Health & Life Insurance	7,761.05	7,620.00	141.05	101.9%
10.2020 · Employee Dental Insurance	224.66	227.00	(2.34)	99.0%
10.2030 · Employee Eyecare Insurance	37.58	40.00	(2.42)	94.0%
10.3000 · Payroll Taxes	2,143.48	2,745.00	(601.52)	78.1%
Total 10.1000 · Personal Services	40,931.01	42,136.00	(1,204.99)	97.1%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,475.00	3,000.00	(525.00)	82.5%
20.1011 · Bank Charges	165.00	165.00	0.00	100.0%
20.1025 · Computer Services & Software	1,430.59	1,600.00	(169.41)	89.4%
20.1029 · Credit Card Transaction	740.58	450.00	290.58	164.6%
20.1030 · Deposit Refunds	1,756.31	1,500.00	256.31	117.1%
20.1035 · Dues & Fees	775.42	750.00	25.42	103.4%
20.1040 · Electric Expense	7,024.58	8,000.00	(975.42)	87.8%
20.1060 · Fuel & Oil	408.78	250.00	158.78	163.5%
20.1090 · Gas, Water, & Wastewater	310.50	400.00	(89.50)	77.6%
20.1100 · Insurance Expense	1,988.50	2,000.00	(11.50)	99.4%
20.1105 · Land Lease	505.00	505.00	0.00	100.0%
20.1110 · Legal Fees	3,440.17	3,600.00	(159.83)	95.6%
20.1120 · Line Maintenance	280.02	10,000.00	(9,719.98)	2.8%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 · Postage & Freight Expense	885.19	1,300.00	(414.81)	68.1%
20.1170 · Printing & Publishing	0.00	50.00	(50.00)	0.0%
20.1180 · Professional & School	115.00	400.00	(285.00)	28.8%
20.1200 · Repairs & Maint. Equipment	163.96	5,000.00	(4,836.04)	3.3%
20.1210 · Repairs & Maint. Grounds	75.22	200.00	(124.78)	37.6%
20.1230 · Sales Tax in Sales	5,733.79	6,800.00	(1,066.21)	84.3%
20.1240 · Telephone Expense	1,203.08	1,350.00	(146.92)	89.1%

City of Alma
Budget vs. Actual - Wastewater Utility

October 2022 through September 2023

	Oct '22 - Se...	Budget	\$ Over Bud...	% of Budget
20.1260 · Travel & Meal Expense	151.62	250.00	(98.38)	60.6%
20.1270 · Uniform Expense	28.00			
20.1280 · Water Testing	0.00	500.00	(500.00)	0.0%
Total 20.1000 · Operating Expenses	29,656.31	48,170.00	(18,513.69)	61.6%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	697.50	1,000.00	(302.50)	69.8%
30.1110 · Small Tools	0.00	100.00	(100.00)	0.0%
30.1120 · Supplies	32.19	150.00	(117.81)	21.5%
Total 30.1000 · Materials & Supplies	729.69	1,250.00	(520.31)	58.4%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	1,125.00	1,125.00	0.00	100.0%
Total 40.1000 · Equipment Rental	1,125.00	1,125.00	0.00	100.0%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	41,898.91	625.00	41,273.91	6,703.8%
50.1900 · Cap Out-Wastewater Utility Proj	0.00	17,400.00	(17,400.00)	0.0%
Total 50.1000 · Capital Outlay	41,898.91	18,025.00	23,873.91	232.4%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	15,000.00	15,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	8,886.67	4,767.00	4,119.67	186.4%
60.2500 · Loan Principal Payments	7,161.59	7,162.00	(0.41)	100.0%
60.3000 · Loan Interest Payments	1,516.88	1,517.00	(0.12)	100.0%
Total 60.1000 · Debt Service	32,565.14	28,446.00	4,119.14	114.5%
Total Expense	146,906.06	139,152.00	7,754.06	105.6%
Net Ordinary Income	(46,747.63)	(47,152.00)	404.37	99.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.9000 · Transfer In Electric Fund	30,000.00	30,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	30,000.00	30,000.00	0.00	100.0%
Total Other Income	30,000.00	30,000.00	0.00	100.0%
Net Other Income	30,000.00	30,000.00	0.00	100.0%
Net Income	(16,747.63)	(17,152.00)	404.37	97.6%

City of Alma
Budget vs. Actual - Water Utility Fund

October 2022 through September 2023

	<u>Oct '22 - S...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	5,807.47			
Total 01.4000 · Taxes	5,807.47			
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	1,850.00	1,000.00	850.00	185.0%
03.4100 · Miscellaneous Other Income	5,670.45	1,000.00	4,670.45	567.0%
Total 03.4000 · Fees, Licenses, & Other	7,520.45	2,000.00	5,520.45	376.0%
04.4000 · Charges for Services				
04.4050 · Metered Sales	300,720.23	280,000.00	20,720.23	107.4%
Total 04.4000 · Charges for Services	300,720.23	280,000.00	20,720.23	107.4%
Total Income	314,048.15	282,000.00	32,048.15	111.4%
Gross Profit	314,048.15	282,000.00	32,048.15	111.4%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	22,660.30	22,660.00	0.30	100.0%
10.1010 · Hourly Wages	39,845.96	44,816.00	(4,970.04)	88.9%
10.1020 · Overtime Wages	3,232.00	3,000.00	232.00	107.7%
10.1030 · Vacation Wages	2,445.93			
10.1040 · Holiday Wages	2,068.80			
10.1050 · Sick Time Wages	463.33			
10.1060 · Employee Bonus	110.00	100.00	10.00	110.0%
10.1070 · On Call Phone Allowance	1,092.00	1,000.00	92.00	109.2%
10.1071 · Clothing/Auto Allowance	319.77			
10.2000 · Employee Pension	3,535.91	3,579.00	(43.09)	98.8%
10.2010 · Emp Health & Life Insurance	18,905.58	18,775.00	130.58	100.7%
10.2020 · Employee Dental Insurance	651.65	690.00	(38.35)	94.4%
10.2030 · Employee Eyecare Insurance	110.13	120.00	(9.87)	91.8%
10.3000 · Payroll Taxes	5,210.18	6,549.00	(1,338.82)	79.6%
Total 10.1000 · Personal Services	100,651.54	101,289.00	(637.46)	99.4%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,475.00	2,800.00	(325.00)	88.4%
20.1011 · Bank Charges	105.00	105.00	0.00	100.0%
20.1025 · Computer Services & Software	3,958.07	4,600.00	(641.93)	86.0%
20.1029 · Credit Card Transaction	740.64	450.00	290.64	164.6%
20.1030 · Deposit Refunds	1,756.25	1,700.00	56.25	103.3%
20.1035 · Dues & Fees	2,047.21	3,500.00	(1,452.79)	58.5%
20.1040 · Electric Expense	17,261.13	22,000.00	(4,738.87)	78.5%
20.1060 · Fuel & Oil	2,294.40	2,500.00	(205.60)	91.8%
20.1100 · Insurance Expense	17,853.50	16,100.00	1,753.50	110.9%
20.1110 · Legal Fees	3,440.19	3,600.00	(159.81)	95.6%
20.1120 · Line Maintenance	13,909.29	12,000.00	1,909.29	115.9%
20.1160 · Postage & Freight Expense	2,077.79	2,500.00	(422.21)	83.1%
20.1170 · Printing & Publishing	379.30	400.00	(20.70)	94.8%
20.1180 · Professional & School	790.00	700.00	90.00	112.9%
20.1185 · Publicity	500.00	500.00	0.00	100.0%
20.1200 · Repairs & Maint. Equipment	4,013.64	5,000.00	(986.36)	80.3%
20.1210 · Repairs & Maint. Grounds	182.00	500.00	(318.00)	36.4%
20.1220 · Repairs & Maint. Wells	39,046.53	34,000.00	5,046.53	114.8%
20.1230 · Sales Tax in Sales	3,004.12	5,000.00	(1,995.88)	60.1%

City of Alma
Budget vs. Actual - Water Utility Fund

October 2022 through September 2023

	Oct '22 - S...	Budget	\$ Over Bu...	% of Budget
20.1235 · Subscriptions	0.00	1,500.00	(1,500.00)	0.0%
20.1240 · Telephone Expense	1,264.02	1,500.00	(235.98)	84.3%
20.1260 · Travel & Meal Expense	152.26	400.00	(247.74)	38.1%
20.1270 · Uniform Expense	160.16	800.00	(639.84)	20.0%
20.1280 · Water Testing	2,020.00	2,500.00	(480.00)	80.8%
Total 20.1000 · Operating Expenses	119,430.50	124,655.00	(5,224.50)	95.8%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	2,146.22	5,000.00	(2,853.78)	42.9%
30.1110 · Small Tools	171.81	250.00	(78.19)	68.7%
30.1120 · Supplies	652.44	500.00	152.44	130.5%
Total 30.1000 · Materials & Supplies	2,970.47	5,750.00	(2,779.53)	51.7%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	1,125.00	1,125.00	0.00	100.0%
Total 40.1000 · Equipment Rental	1,125.00	1,125.00	0.00	100.0%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	6,701.57	30,000.00	(23,298.43)	22.3%
50.1300 · Cap Outlay - Equip & fixtures	14,636.62	20,300.00	(5,663.38)	72.1%
50.1400 · Cap Outlay - Vehicles	1,225.00	1,415.00	(190.00)	86.6%
50.1800 · Cap Outlay - Water Utility proj	11,770.00	12,000.00	(230.00)	98.1%
Total 50.1000 · Capital Outlay	34,333.19	63,715.00	(29,381.81)	53.9%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	17,150.01	17,150.00	0.01	100.0%
60.2000 · Bond Interest Payments	8,493.34	12,740.00	(4,246.66)	66.7%
Total 60.1000 · Debt Service	25,643.35	29,890.00	(4,246.65)	85.8%
Total Expense	284,154.05	326,424.00	(42,269.95)	87.1%
Net Ordinary Income	29,894.10	(44,424.00)	74,318.10	(67.3)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	40,415.03	20,000.00	20,415.03	202.1%
70.9000 · Transfer In Electric Fund	30,000.00	30,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	70,415.03	50,000.00	20,415.03	140.8%
Total Other Income	70,415.03	50,000.00	20,415.03	140.8%
Net Other Income	70,415.03	50,000.00	20,415.03	140.8%
Net Income	100,309.13	5,576.00	94,733.13	1,798.9%