

10/05/21
Cash Basis

City of Alma
Budget vs. Actual - Airport Fund
October 2020 through September 2021

	Oct '20 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	30,510.00	0.00	30,510.00	100.0%
03.4120 · Rent Income	12,468.00	13,723.00	(1,255.00)	90.9%
03.4700 · Fuel Income	710.16			
03.4803 · Dept of Aeronautics-Pave Run...	433,053.84	1,188,892.00	(755,838.16)	36.4%
Total 03.4000 · Fees, Licenses, & Other	476,742.00	1,202,615.00	(725,873.00)	39.6%
04.4000 · Charges for Services				
04.4060 · Fuel Sales	11,328.06	15,537.00	(4,208.94)	72.9%
Total 04.4000 · Charges for Services	11,328.06	15,537.00	(4,208.94)	72.9%
Total Income	488,070.06	1,218,152.00	(730,081.94)	40.1%
Gross Profit	488,070.06	1,218,152.00	(730,081.94)	40.1%
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	1,548.44	1,512.00	36.44	102.4%
20.1035 · Dues & Fees	957.76	1,800.00	(842.24)	53.2%
20.1040 · Electric Expense	2,233.09	1,900.00	333.09	117.5%
20.1060 · Fuel & Oil	222.81	250.00	(27.19)	89.1%
20.1085 · Fuel Purchases	8,733.40	20,000.00	(11,266.60)	43.7%
20.1090 · Gas, Water, & Wastewater	370.19	475.00	(104.81)	77.9%
20.1100 · Insurance Expense	11,794.50	11,500.00	294.50	102.6%
20.1102 · Internet Expense	1,054.94	936.00	118.94	112.7%
20.1190 · Repairs & Maint. Buildings	532.95	500.00	32.95	106.6%
20.1200 · Repairs & Maint. Equipment	1,827.76	500.00	1,327.76	365.6%
20.1210 · Repairs & Maint. Grounds	300.00	500.00	(200.00)	60.0%
20.1235 · Subscriptions	457.00			
20.1240 · Telephone Expense	2,041.47	2,300.00	(258.53)	88.8%
20.1260 · Travel & Meal Expense	0.00	50.00	(50.00)	0.0%
Total 20.1000 · Operating Expenses	32,074.31	42,223.00	(10,148.69)	76.0%
30.1000 · Materials & Supplies				
30.1120 · Supplies	50.07	100.00	(49.93)	50.1%
Total 30.1000 · Materials & Supplies	50.07	100.00	(49.93)	50.1%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	868,273.14	1,208,208.00	(339,934.86)	71.9%
50.1600 · Cap Outlay - Grounds Projects	195,216.30	0.00	195,216.30	100.0%
Total 50.1000 · Capital Outlay	1,063,489.44	1,208,208.00	(144,718.56)	88.0%

10/05/21
Cash Basis

City of Alma
Budget vs. Actual - Airport Fund
October 2020 through September 2021

	<u>Oct '20 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	<u>3,240.00</u>	<u>3,240.00</u>	<u>0.00</u>	<u>100.0%</u>
Total 60.1000 · Debt Service	<u>3,240.00</u>	<u>3,240.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Expense	<u>1,099,153.82</u>	<u>1,254,071.00</u>	<u>(154,917.18)</u>	<u>87.6%</u>
Net Ordinary Income	<u>(611,083.76)</u>	<u>(35,919.00)</u>	<u>(575,164.76)</u>	<u>1,701.3%</u>
Net Income	<u>(611,083.76)</u>	<u>(35,919.00)</u>	<u>(575,164.76)</u>	<u>1,701.3%</u>

10/05/21
Cash Basis

City of Alma
Budget vs. Actual - CDBG Housing Rehab Fund
October 2020 through September 2021

	<u>Oct '20 - Sep 21</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
03.4000 · Fees, Licenses, & Other		
03.4060 · Interest Income	0.37	
03.4100 · Miscellaneous Other Inc...	3,700.66	
Total 03.4000 · Fees, Licenses, & Ot...	<u>3,701.03</u>	
Total Income	<u>3,701.03</u>	<u>0.00</u>
Gross Profit	<u>3,701.03</u>	<u>0.00</u>
Expense		
20.1000 · Operating Expenses		
20.1011 · Bank Charges	2.00	
20.1033 · CDBG Housing Rehab	1,362.00	
Total 20.1000 · Operating Expenses	<u>1,364.00</u>	<u>0.00</u>
Total Expense	<u>1,364.00</u>	<u>0.00</u>
Net Ordinary Income	<u>2,337.03</u>	<u>0.00</u>
Net Income	<u><u>2,337.03</u></u> /	<u><u>0.00</u></u>

10/05/21

City of Alma

Budget vs. Actual - Community Bldgs

October 2020 through September 2021

	Oct '20 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4800 · State Financial Assist/Gr...	6,250.00	6,250.00	0.00	100.0%
Total 02.4000 · Intergovernmental	6,250.00	6,250.00	0.00	100.0%
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inco...	21,784.28			
03.4120 · Rent Income	2,977.50	0.00	2,977.50	100.0%
Total 03.4000 · Fees, Licenses, & Ot...	24,761.78	0.00	24,761.78	100.0%
Total Income	31,011.78	6,250.00	24,761.78	496.2%
Gross Profit	31,011.78	6,250.00	24,761.78	496.2%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	5,865.00	5,610.00	255.00	104.5%
Total 10.1000 · Personal Services	5,865.00	5,610.00	255.00	104.5%
20.1000 · Operating Expenses				
20.1030 · Deposit Refunds	397.50			
20.1040 · Electric Expense	4,778.73	5,500.00	(721.27)	86.9%
20.1090 · Gas, Water, & Wastewater	3,810.87	3,900.00	(89.13)	97.7%
20.1100 · Insurance Expense	4,634.00	4,200.00	434.00	110.3%
20.1102 · Internet Expense	637.88	0.00	637.88	100.0%
20.1170 · Printing & Publishing	293.64	0.00	293.64	100.0%
20.1190 · Repairs & Maint. Buildings	45,840.10	4,500.00	41,340.10	1,018.7%
20.1200 · Repairs & Maint. Equipm...	64.65	500.00	(435.35)	12.9%
20.1210 · Repairs & Maint. Grounds	349.98	50.00	299.98	700.0%
20.1250 · Trash Removal	1,769.96	1,630.00	139.96	108.6%
Total 20.1000 · Operating Expenses	62,577.31	20,280.00	42,297.31	308.6%
30.1000 · Materials & Supplies				
30.1120 · Supplies	1,056.57	1,000.00	56.57	105.7%
Total 30.1000 · Materials & Supplies	1,056.57	1,000.00	56.57	105.7%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	25,000.00	12,500.00	12,500.00	200.0%
Total 50.1000 · Capital Outlay	25,000.00	12,500.00	12,500.00	200.0%
Total Expense	94,498.88	39,390.00	55,108.88	239.9%
Net Ordinary Income	(63,487.10)	(33,140.00)	(30,347.10)	191.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	207,258.00	93,140.00	114,118.00	222.5%
Total 70.1000 · Other Financing Sources	207,258.00	93,140.00	114,118.00	222.5%
Total Other Income	207,258.00	93,140.00	114,118.00	222.5%
Net Other Income	207,258.00	93,140.00	114,118.00	222.5%
Net Income	143,770.90	60,000.00	83,770.90	239.6%

10/05/21

City of Alma
Budget vs. Actual - CRA
 October 2020 through September 2021

	<u>Oct '20 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4100 · TIF Proceeds	<u>4,288.32</u>			
Total 01.4000 · Taxes	4,288.32			
03.4000 · Fees, Licenses, & Other				
03.4060 · Interest Income	<u>0.88</u>			
Total 03.4000 · Fees, Licenses, & O...	0.88			
Total Income	<u>4,289.20</u>			
Gross Profit	<u>4,289.20</u>			
Net Ordinary Income	<u>4,289.20</u>			
Net Income	<u><u>4,289.20</u></u> ✓			

10/05/21
Cash Basis

City of Alma
Budget vs. Actual - Electrical Utility Fund
October 2020 through September 2021

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4051 · Pro Agreement-N.P.P.D.	181,753.82	185,000.00	(3,246.18)	98.2%
Total 03.4000 · Fees, Licenses, & O...	181,753.82	185,000.00	(3,246.18)	98.2%
Total Income	181,753.82	185,000.00	(3,246.18)	98.2%
Gross Profit	181,753.82	185,000.00	(3,246.18)	98.2%
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	6,409.47	3,393.00	3,016.47	188.9%
60.2500 · Loan Principal Payments	14,060.00	14,060.00	0.00	100.0%
Total 60.1000 · Debt Service	24,669.47	21,653.00	3,016.47	113.9%
Total Expense	24,669.47	21,653.00	3,016.47	113.9%
Net Ordinary Income	157,084.35	163,347.00	(6,262.65)	96.2%
Other Income/Expense				
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	190,000.00	190,000.00	0.00	100.0%
Total 70.5000 · Other Financing Uses	190,000.00	190,000.00	0.00	100.0%
Total Other Expense	190,000.00	190,000.00	0.00	100.0%
Net Other Income	(190,000.00)	(190,000.00)	0.00	100.0%
Net Income	<u>(32,915.65)</u>	<u>(26,653.00)</u>	<u>(6,262.65)</u>	<u>123.5%</u>

10/05/21

City of Alma
Budget vs. Actual - Fire
 October 2020 through September 2021

	<u>Oct '20 - 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	1,575.78	1,650.00	(74.22)	95.5%
20.1100 · Insurance Expense	0.00	1,060.00	(1,060.00)	0.0%
20.1190 · Repairs & Maint. Buildin...	0.00	500.00	(500.00)	0.0%
20.1200 · Repairs & Maint. Equip...	754.96	250.00	504.96	302.0%
20.1240 · Telephone Expense	387.18	520.00	(132.82)	74.5%
Total 20.1000 · Operating Expenses	<u>2,717.92</u>	<u>3,980.00</u>	<u>(1,262.08)</u>	<u>68.3%</u>
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Prope...	<u>21,281.16</u>	<u>22,000.00</u>	<u>(718.84)</u>	<u>96.7%</u>
Total 50.1000 · Capital Outlay	<u>21,281.16</u>	<u>22,000.00</u>	<u>(718.84)</u>	<u>96.7%</u>
Total Expense	<u>23,999.08</u>	<u>25,980.00</u>	<u>(1,980.92)</u>	<u>92.4%</u>
Net Ordinary Income	<u>(23,999.08)</u>	<u>(25,980.00)</u>	<u>1,980.92</u>	<u>92.4%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	<u>23,999.08</u>	<u>25,980.00</u>	<u>(1,980.92)</u>	<u>92.4%</u>
Total 70.1000 · Other Financing Sources	<u>23,999.08</u>	<u>25,980.00</u>	<u>(1,980.92)</u>	<u>92.4%</u>
Total Other Income	<u>23,999.08</u>	<u>25,980.00</u>	<u>(1,980.92)</u>	<u>92.4%</u>
Net Other Income	<u>23,999.08</u>	<u>25,980.00</u>	<u>(1,980.92)</u>	<u>92.4%</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>

10/05/21

City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2020 through September 2021

	Oct '20 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	4,899.19	3,500.00	1,399.19	140.0%
03.4100 · Miscellaneous Other Income	50.00			
Total 03.4000 · Fees, Licenses, & Other	4,949.19	3,500.00	1,449.19	141.4%
04.4000 · Charges for Services				
04.4050 · Metered Sales	600,363.15	586,000.00	14,363.15	102.5%
Total 04.4000 · Charges for Services	600,363.15	586,000.00	14,363.15	102.5%
Total Income	605,312.34	589,500.00	15,812.34	102.7%
Gross Profit	605,312.34	589,500.00	15,812.34	102.7%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	28,078.39	32,960.00	(4,881.61)	85.2%
10.1010 · Hourly Wages	50,340.15	59,337.00	(8,996.85)	84.8%
10.1020 · Overtime Wages	4,593.50	3,000.00	1,593.50	153.1%
10.1030 · Vacation Wages	5,884.81			
10.1040 · Holiday Wages	2,910.06			
10.1050 · Sick Time Wages	597.47			
10.1055 · COVID-19 Pd Sick Leave Empl...	2,037.52			
10.1060 · Employee Bonus	450.00	500.00	(50.00)	90.0%
10.1061 · Building Permit Commissions	1,350.00	1,300.00	50.00	103.8%
10.1070 · On Call Phone Allowance	1,029.00	500.00	529.00	205.8%
10.1071 · Clothing/Auto Allowance	467.42	500.00	(32.58)	93.5%
10.2000 · Employee Pension	4,476.31	4,905.00	(428.69)	91.3%
10.2010 · Emp Health & Life Insurance	34,572.16	22,980.00	11,592.16	150.4%
10.2020 · Employee Dental Insurance	671.76	824.00	(152.24)	81.5%
10.2030 · Employee Eyecare Insurance	125.80	151.00	(25.20)	83.3%
10.3000 · Payroll Taxes	9,020.21	8,976.00	44.21	100.5%
Total 10.1000 · Personal Services	146,604.56	135,933.00	10,671.56	107.9%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,308.33	2,500.00	(191.67)	92.3%
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1025 · Computer Services & Software	2,745.97	3,100.00	(354.03)	88.6%
20.1029 · Credit Card Transaction	589.78	425.00	164.78	138.8%
20.1030 · Deposit Refunds	1,188.32	3,000.00	(1,811.68)	39.6%
20.1035 · Dues & Fees	4,537.99	5,500.00	(962.01)	82.5%
20.1040 · Electric Expense	400.34	725.00	(324.66)	55.2%
20.1060 · Fuel & Oil	1,205.96	2,000.00	(794.04)	60.3%
20.1070 · Gas Purchased	226,911.75	270,000.00	(43,088.25)	84.0%
20.1100 · Insurance Expense	3,890.00	4,500.00	(610.00)	86.4%
20.1110 · Legal Fees	3,221.67	3,500.00	(278.33)	92.0%
20.1120 · Line Maintenance	7,705.89	3,000.00	4,705.89	256.9%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1155 · Other Professional Fees	718.10	1,000.00	(281.90)	71.8%
20.1160 · Postage & Freight Expense	771.73	1,000.00	(228.27)	77.2%
20.1170 · Printing & Publishing	146.71			
20.1180 · Professional & School	175.00	1,000.00	(825.00)	17.5%
20.1200 · Repairs & Maint. Equipment	147.01	1,000.00	(852.99)	14.7%
20.1230 · Sales Tax in Sales	29,377.54	31,000.00	(1,622.46)	94.8%
20.1235 · Subscriptions	0.00	1,900.00	(1,900.00)	0.0%
20.1240 · Telephone Expense	1,256.08	1,575.00	(318.92)	79.8%

10/05/21

City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2020 through September 2021

	<u>Oct '20 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
20.1260 • Travel & Meal Expense	0.00	1,000.00	(1,000.00)	0.0%
20.1270 • Uniform Expense	449.92	1,000.00	(550.08)	45.0%
Total 20.1000 • Operating Expenses	287,808.09	338,885.00	(51,076.91)	84.9%
30.1000 • Materials & Supplies				
30.1090 • Office Supplies	62.66			
30.1110 • Small Tools	4.93	100.00	(95.07)	4.9%
30.1120 • Supplies	524.18	300.00	224.18	174.7%
Total 30.1000 • Materials & Supplies	591.77	400.00	191.77	147.9%
50.1000 • Capital Outlay				
50.1100 • Cap Outlay - Real Property	865.38			
50.1300 • Cap Outlay - Equip & fixtures	6,610.45	5,000.00	1,610.45	132.2%
50.1400 • Cap Outlay - Vehicles	0.00	1,333.00	(1,333.00)	0.0%
50.2400 • Cap Outlay - Subdivision Proj.	33.75			
Total 50.1000 • Capital Outlay	7,509.58	6,333.00	1,176.58	118.6%
Total Expense	442,514.00	481,551.00	(39,037.00)	91.9%
Net Ordinary Income	162,798.34	107,949.00	54,849.34	150.8%
Net Income	162,798.34	107,949.00	54,849.34	150.8%

10/05/21

City of Alma
Budget vs. Actual - General Fund
 October 2020 through September 2021

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4100 · TIF Proceeds	65,868.67	69,050.00	(3,181.33)	95.4%
01.4200 · Motor Vehicle Taxes	27,442.05	27,000.00	442.05	101.6%
01.4201 · Motor Vehicle Pro-Rate Tax	2,354.95	450.00	1,904.95	523.3%
01.4300 · Local Option Sales Tax 1%	240,054.68	150,000.00	90,054.68	160.0%
01.4301 · Property Taxes	247,357.47	228,150.00	19,207.47	108.4%
Total 01.4000 · Taxes	583,077.82	474,650.00	108,427.82	122.8%
02.4000 · Intergovernmental				
02.4100 · Municipal Equalization	65,378.55	63,772.00	1,606.55	102.5%
02.4700 · 5%-Lieu of Tax	16,708.86	17,000.00	(291.14)	98.3%
02.5052 · CDBG Housing Rehab	42,556.24			
Total 02.4000 · Intergovernmental	124,643.65	80,772.00	43,871.65	154.3%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	2,226.01	2,500.00	(273.99)	89.0%
03.4050 · Franchise Fees	3,356.17	35,000.00	(31,643.83)	9.6%
03.4052 · US Cellular Water Tower Lea...	2,904.00	2,904.00	0.00	100.0%
03.4060 · Interest Income	13,138.59	8,000.00	5,138.59	164.2%
03.4065 · Dog Tags	1,162.03	1,500.00	(337.97)	77.5%
03.4080 · Liquor License	1,900.00	2,800.00	(900.00)	67.9%
03.4100 · Miscellaneous Other Income	31,489.07	1,000.00	30,489.07	3,148.9%
03.4120 · Rent Income	1,200.00	1,200.00	0.00	100.0%
03.4150 · Tobacco Licenses	0.00	70.00	(70.00)	0.0%
Total 03.4000 · Fees, Licenses, & Other	57,375.87	54,974.00	2,401.87	104.4%
Total Income	765,097.34	610,396.00	154,701.34	125.3%
Gross Profit	765,097.34	610,396.00	154,701.34	125.3%
Expense				
10.1000 · Personal Services				
10.1002 · Salary Elected Officials	13,183.33	13,400.00	(216.67)	98.4%
10.1005 · Salary Wages	92,553.48	92,937.00	(383.52)	99.6%
10.1010 · Hourly Wages	1,310.00			
10.1060 · Employee Bonus	70.00	200.00	(130.00)	35.0%
10.1071 · Clothing/Auto Allowance	901.80	800.00	101.80	112.7%
10.2000 · Employee Pension	4,686.97	4,897.00	(210.03)	95.7%
10.2010 · Emp Health & Life Insurance	10,634.73	18,286.00	(7,651.27)	58.2%
10.2020 · Employee Dental Insurance	478.41	618.00	(139.59)	77.4%
10.2030 · Employee Eyecare Insurance	91.26	116.00	(24.74)	78.7%
10.3000 · Payroll Taxes	(8,422.72)	106,610.00	(115,032.72)	(7.9)%
10.4005 · Nonemployee Compensation	1,035.00	990.00	45.00	104.5%
Total 10.1000 · Personal Services	116,522.26	238,854.00	(122,331.74)	48.8%

10/05/21

City of Alma
Budget vs. Actual - General Fund
 October 2020 through September 2021

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
20.1000 · Operating Expenses				
20.1001 · Advertising	1,873.22	1,000.00	873.22	187.3%
20.1005 · Animal Control	277.27	500.00	(222.73)	55.5%
20.1010 · Audit & Accounting Fees	4,616.68	2,800.00	1,816.68	164.9%
20.1025 · Computer Services & Softwa...	14,178.01	17,000.00	(2,821.99)	83.4%
20.1029 · Credit Card Transaction	4,552.82	3,600.00	952.82	126.5%
20.1033 · CDBG Housing Rehab	35,849.48			
20.1035 · Dues & Fees	10,370.51	6,500.00	3,870.51	159.5%
20.1036 · Ec. Development * Newsletter	573.06	2,500.00	(1,926.94)	22.9%
20.1037 · Economic Development	10,016.83	12,000.00	(1,983.17)	83.5%
20.1038 · Ec. Development * A D C	0.00	10,000.00	(10,000.00)	0.0%
20.1039 · Ec. Development * T I F	65,868.67	67,800.00	(1,931.33)	97.2%
20.1040 · Electric Expense	1,163.05	1,500.00	(336.95)	77.5%
20.1045 · Employee Appreciation	884.24	4,000.00	(3,115.76)	22.1%
20.1060 · Fuel & Oil	0.00	500.00	(500.00)	0.0%
20.1090 · Gas, Water, & Wastewater	339.30	350.00	(10.70)	96.9%
20.1100 · Insurance Expense	1,667.68	10,600.00	(8,932.32)	15.7%
20.1102 · Internet Expense	1,802.90	1,080.00	722.90	166.9%
20.1110 · Legal Fees	14,988.34	5,000.00	9,988.34	299.8%
20.1135 · Liquor & Tobacco License	1,600.00	2,800.00	(1,200.00)	57.1%
20.1150 · Miscellaneous Other Expense	507.52	2,000.00	(1,492.48)	25.4%
20.1152 · Nuisances	1,552.50	4,000.00	(2,447.50)	38.8%
20.1160 · Postage & Freight Expense	114.15	1,800.00	(1,685.85)	6.3%
20.1170 · Printing & Publishing	3,962.21	3,000.00	962.21	132.1%
20.1180 · Professional & School	2,203.00	1,000.00	1,203.00	220.3%
20.1190 · Repairs & Maint. Buildings	680.12	2,500.00	(1,819.88)	27.2%
20.1200 · Repairs & Maint. Equipment	2,400.28	5,000.00	(2,599.72)	48.0%
20.1231 · Sales Tax in Sales - Golf	18,074.86	17,000.00	1,074.86	106.3%
20.1235 · Subscriptions	983.95	1,000.00	(16.05)	98.4%
20.1240 · Telephone Expense	2,738.15	3,000.00	(261.85)	91.3%
20.1250 · Trash Removal	92.20	85.00	7.20	108.5%
20.1260 · Travel & Meal Expense	0.00	1,800.00	(1,800.00)	0.0%
20.1270 · Uniform Expense	373.80	1,000.00	(626.20)	37.4%
20.1000 · Operating Expenses - Other	(1,493.26)			
Total 20.1000 · Operating Expenses	202,811.54	192,715.00	10,096.54	105.2%
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	5,315.41	7,000.00	(1,684.59)	75.9%
30.1120 · Supplies	726.54	900.00	(173.46)	80.7%
Total 30.1000 · Materials & Supplies	6,041.95	7,900.00	(1,858.05)	76.5%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	2,265.60	2,270.00	(4.40)	99.8%
Total 40.1000 · Equipment Rental	2,265.60	2,270.00	(4.40)	99.8%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	6,527.95	10,000.00	(3,472.05)	65.3%
50.2200 · Cap Outlay - Misc Improvem...	0.00	500.00	(500.00)	0.0%
Total 50.1000 · Capital Outlay	6,527.95	10,500.00	(3,972.05)	62.2%

10/05/21

City of Alma
Budget vs. Actual - General Fund
 October 2020 through September 2021

	<u>Oct '20 - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	16,000.00			
60.2000 · Bond Interest Payments	1,302.38			
Total 60.1000 · Debt Service	<u>17,302.38</u>			
Total Expense	<u>351,471.68</u>	<u>452,239.00</u>	<u>(100,767.32)</u>	<u>77.7%</u>
Net Ordinary Income	<u>413,625.66</u>	<u>158,157.00</u>	<u>255,468.66</u>	<u>261.5%</u>
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	2,639.37			
70.1000 · Other Financing Sources				
70.1505 · Transfer In - Sales Tax	18,074.86	17,000.00	1,074.86	106.3%
70.9000 · Transfer In Electric Fund	170,000.00	170,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	<u>188,074.86</u>	<u>187,000.00</u>	<u>1,074.86</u>	<u>100.6%</u>
Total Other Income	<u>190,714.23</u>	<u>187,000.00</u>	<u>3,714.23</u>	<u>102.0%</u>
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	449,999.44	450,208.00	(208.56)	100.0%
70.5515 · Transfer Out - Golf Payroll	22,000.00			
Total 70.5000 · Other Financing Uses	<u>471,999.44</u>	<u>450,208.00</u>	<u>21,791.44</u>	<u>104.8%</u>
Total Other Expense	<u>471,999.44</u>	<u>450,208.00</u>	<u>21,791.44</u>	<u>104.8%</u>
Net Other Income	<u>(281,285.21)</u>	<u>(263,208.00)</u>	<u>(18,077.21)</u>	<u>106.9%</u>
Net Income	<u><u>132,340.45</u></u>	<u><u>(105,051.00)</u></u>	<u><u>237,391.45</u></u>	<u><u>(126.0)%</u></u>

10/05/21

City of Alma
Budget vs. Actual - Golf Fund
 October 2020 through September 2021

	Oct '20 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4021 · Beer Sales	55,385.78	58,000.00	(2,614.22)	95.5%
03.4022 · Drinks	75,310.97	79,000.00	(3,689.03)	95.3%
03.4023 · Soda	4,266.96	5,111.00	(844.04)	83.5%
03.4024 · Candy, Chips, Nuts, Etc.	1,925.69	1,900.00	25.69	101.4%
03.4040 · Contributions Restricted	5,000.00	4,969.00	31.00	100.6%
03.4060 · Interest Income	12.50	25.00	(12.50)	50.0%
03.4120 · Rent Income	2,465.00	5,000.00	(2,535.00)	49.3%
Total 03.4000 · Fees, Licenses, & Other	144,366.90	154,005.00	(9,638.10)	93.7%
04.4000 · Charges for Services				
04.4300 · Golf Cart Storage	15,953.00	15,000.00	953.00	106.4%
04.4310 · Golf Cart Rental	12,309.76	9,500.00	2,809.76	129.6%
04.4320 · Golf Membership Dues	58,262.03	70,000.00	(11,737.97)	83.2%
04.4330 · Golf Green Fees	22,865.25	19,000.00	3,865.25	120.3%
04.4900 · Sales Tax Collected	17,219.32	17,000.00	219.32	101.3%
Total 04.4000 · Charges for Services	126,609.36	130,500.00	(3,890.64)	97.0%
Total Income	270,976.26	284,505.00	(13,528.74)	95.2%
Gross Profit	270,976.26	284,505.00	(13,528.74)	95.2%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	68,328.55	65,000.00	3,328.55	105.1%
10.1010 · Hourly Wages	35,349.33	35,000.00	349.33	101.0%
10.1020 · Overtime Wages	99.00			
10.1060 · Employee Bonus	50.00	50.00	0.00	100.0%
10.1070 · On Call Phone Allowance	436.32	420.00	16.32	103.9%
10.2000 · Employee Pension	2,709.66	2,570.00	139.66	105.4%
10.2010 · Emp Health & Life Insurance	15,884.54	14,620.00	1,264.54	108.6%
10.2020 · Employee Dental Insurance	402.11	412.00	(9.89)	97.6%
10.2030 · Employee Eyecare Insurance	75.48	76.00	(0.52)	99.3%
10.3000 · Payroll Taxes	29,508.28	9,193.00	20,315.28	321.0%
Total 10.1000 · Personal Services	152,843.27	127,341.00	25,502.27	120.0%
20.1000 · Operating Expenses				
20.1001 · Advertising	0.00	150.00	(150.00)	0.0%
20.1025 · Computer Services & Softw...	308.00	310.00	(2.00)	99.4%
20.1035 · Dues & Fees	200.00	250.00	(50.00)	80.0%
20.1040 · Electric Expense	13,138.67	14,000.00	(861.33)	93.8%
20.1060 · Fuel & Oil	4,073.46	4,000.00	73.46	101.8%
20.1090 · Gas, Water, & Wastewater	4,243.23	4,200.00	43.23	101.0%
20.1100 · Insurance Expense	8,155.00	7,700.00	455.00	105.9%
20.1102 · Internet Expense	879.45	960.00	(80.55)	91.6%
20.1135 · Liquor & Tobacco License	645.00	300.00	345.00	215.0%
20.1150 · Miscellaneous Other Expen...	9.25			
20.1160 · Postage & Freight Expense	880.50	1,400.00	(519.50)	62.9%
20.1170 · Printing & Publishing	201.30	100.00	101.30	201.3%
20.1190 · Repairs & Maint. Buildings	1,398.28	1,000.00	398.28	139.8%
20.1200 · Repairs & Maint. Equipment	9,496.33	9,000.00	496.33	105.5%
20.1210 · Repairs & Maint. Grounds	5,729.58	7,000.00	(1,270.42)	81.9%

10/05/21

City of Alma
Budget vs. Actual - Golf Fund
 October 2020 through September 2021

	Oct '20 - Sep...	Budget	\$ Over Budget	% of Budget
20.1240 · Telephone Expense	633.25	715.00	(81.75)	88.6%
20.1250 · Trash Removal	1,790.79	2,500.00	(709.21)	71.6%
Total 20.1000 · Operating Expenses	51,782.09	53,585.00	(1,802.91)	96.6%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	11,148.52	10,000.00	1,148.52	111.5%
30.1040 · Concession Supplies	1,868.56	2,800.00	(931.44)	66.7%
30.1041 · Purchases Beer	22,766.41	22,000.00	766.41	103.5%
30.1042 · Purchases Beverages	964.92	700.00	264.92	137.8%
30.1044 · Purchases Food	3,419.23	3,200.00	219.23	106.9%
30.1045 · Purchases Liquor	25,241.13	30,000.00	(4,758.87)	84.1%
30.1047 · Purchases Pop	4,637.70	5,000.00	(362.30)	92.8%
30.1060 · Gravel & Barrow	0.00	1,000.00	(1,000.00)	0.0%
30.1090 · Office Supplies	579.97	50.00	529.97	1,159.9%
30.1100 · Signs & Posts	0.00	100.00	(100.00)	0.0%
30.1110 · Small Tools	19.99	100.00	(80.01)	20.0%
30.1120 · Supplies	2,605.91	2,000.00	605.91	130.3%
30.1121 · Shop Supplies	232.43	0.00	232.43	100.0%
Total 30.1000 · Materials & Supplies	73,484.77	76,950.00	(3,465.23)	95.5%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	32.50			
Total 40.1000 · Equipment Rental	32.50	0.00	32.50	100.0%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	23,641.36	23,023.00	618.36	102.7%
60.3000 · Loan Interest Payments	987.72	1,607.00	(619.28)	61.5%
Total 60.1000 · Debt Service	24,629.08	24,630.00	(0.92)	100.0%
Total Expense	302,771.71	282,506.00	20,265.71	107.2%
Net Ordinary Income	(31,795.45)	1,999.00	(33,794.45)	(1,590.6)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	15,000.00	15,000.00	0.00	100.0%
70.1515 · Transfer In - Golf Payroll	22,000.00			
Total 70.1000 · Other Financing Sources	37,000.00	15,000.00	22,000.00	246.7%
Total Other Income	37,000.00	15,000.00	22,000.00	246.7%
Other Expense				
70.5000 · Other Financing Uses				
70.5505 · Transfer Out - Sales Tax	18,074.86	17,000.00	1,074.86	106.3%
Total 70.5000 · Other Financing Uses	18,074.86	17,000.00	1,074.86	106.3%
Total Other Expense	18,074.86	17,000.00	1,074.86	106.3%
Net Other Income	18,925.14	(2,000.00)	20,925.14	(946.3)%
Net Income	(12,870.31)	(1.00)	(12,869.31)	1,287,031.0%

10/05/21
Cash Basis

City of Alma
Budget vs. Actual - Hospital Sinking Fund
October 2020 through September 2021

	<u>Oct '20 - 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	279.14	600.00	(320.86)	46.5%
Total 03.4000 · Fees, Licenses, & O...	279.14	600.00	(320.86)	46.5%
Total Income	279.14	600.00	(320.86)	46.5%
Gross Profit	279.14	600.00	(320.86)	46.5%
Net Ordinary Income	279.14	600.00	(320.86)	46.5%
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	20,000.04	20,000.00	0.04	100.0%
Total Other Income	20,000.04	20,000.00	0.04	100.0%
Net Other Income	20,000.04	20,000.00	0.04	100.0%
Net Income	<u>20,279.18</u>	<u>20,600.00</u>	<u>(320.82)</u>	<u>98.4%</u>

10/05/21

City of Alma
Budget vs. Actual - Library
 October 2020 through September 2021

	Oct '20 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4300 · State Aid	890.00	850.00	40.00	104.7%
Total 02.4000 · Intergovernmental	890.00	850.00	40.00	104.7%
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	28,480.00	26,500.00	1,980.00	107.5%
03.4070 · Library Fines	917.00	1,800.00	(883.00)	50.9%
03.4100 · Miscellaneous Other Inco...	616.70	2,500.00	(1,883.30)	24.7%
Total 03.4000 · Fees, Licenses, & Oth...	30,013.70	30,800.00	(786.30)	97.4%
Total Income	30,903.70	31,650.00	(746.30)	97.6%
Gross Profit	30,903.70	31,650.00	(746.30)	97.6%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	35,599.13	34,318.00	1,281.13	103.7%
10.1010 · Hourly Wages	12,332.96	14,023.00	(1,690.04)	87.9%
10.1060 · Employee Bonus	80.00	80.00	0.00	100.0%
10.2000 · Employee Pension	1,955.93	2,421.00	(465.07)	80.8%
10.2010 · Emp Health & Life Insura...	640.14	1,180.00	(539.86)	54.2%
10.2020 · Employee Dental Insurance	402.11	412.00	(9.89)	97.6%
10.2030 · Employee Eyecare Insura...	75.48	75.00	0.48	100.6%
10.3000 · Payroll Taxes	7,508.46	4,431.00	3,077.46	169.5%
10.4005 · Nonemployee Compensat...	2,173.75	2,300.00	(126.25)	94.5%
Total 10.1000 · Personal Services	60,767.96	59,240.00	1,527.96	102.6%
20.1000 · Operating Expenses				
20.1035 · Dues & Fees	3,234.48	2,547.00	687.48	127.0%
20.1040 · Electric Expense	1,161.29	1,300.00	(138.71)	89.3%
20.1090 · Gas, Water, & Wastewater	1,424.89	1,650.00	(225.11)	86.4%
20.1100 · Insurance Expense	3,078.50	3,000.00	78.50	102.6%
20.1102 · Internet Expense	1,184.19	1,358.00	(173.81)	87.2%
20.1170 · Printing & Publishing	84.25	50.00	34.25	168.5%
20.1180 · Professional & School	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	1,260.39	720.00	540.39	175.1%
20.1200 · Repairs & Maint. Equipm...	487.09	975.00	(487.91)	50.0%
20.1240 · Telephone Expense	1,902.49	1,725.00	177.49	110.3%
20.1250 · Trash Removal	92.20	85.00	7.20	108.5%
20.1260 · Travel & Meal Expense	123.94	500.00	(376.06)	24.8%
Total 20.1000 · Operating Expenses	14,033.71	14,010.00	23.71	100.2%
30.1000 · Materials & Supplies				
30.1020 · Books - Restricted	5,035.59	6,000.00	(964.41)	83.9%
30.1070 · Magazines	290.09	300.00	(9.91)	96.7%
30.1090 · Office Supplies	194.53			
30.1120 · Supplies	1,530.94	1,500.00	30.94	102.1%
30.1130 · Videos	584.91	1,000.00	(415.09)	58.5%
Total 30.1000 · Materials & Supplies	7,636.06	8,800.00	(1,163.94)	86.8%

10/05/21

City of Alma
Budget vs. Actual - Library
 October 2020 through September 2021

	<u>Oct '20 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtu...	3,307.00	3,330.00	(23.00)	99.3%
Total 50.1000 · Capital Outlay	3,307.00	3,330.00	(23.00)	99.3%
Total Expense	85,744.73	85,380.00	364.73	100.4%
Net Ordinary Income	(54,841.03)	(53,730.00)	(1,111.03)	102.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	54,841.03	53,730.00	1,111.03	102.1%
Total 70.1000 · Other Financing Sources	54,841.03	53,730.00	1,111.03	102.1%
Total Other Income	54,841.03	53,730.00	1,111.03	102.1%
Net Other Income	54,841.03	53,730.00	1,111.03	102.1%
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

10/05/21

City of Alma
Budget vs. Actual - Park
 October 2020 through September 2021

	<u>Oct '20 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	12,799.35	14,163.00	(1,363.65)	90.4%
10.3000 · Payroll Taxes	1,001.35	1,083.00	(81.65)	92.5%
Total 10.1000 · Personal Services	13,800.70	15,246.00	(1,445.30)	90.5%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	789.48	850.00	(60.52)	92.9%
20.1060 · Fuel & Oil	453.52	1,300.00	(846.48)	34.9%
20.1090 · Gas, Water, & Wastewater	7,136.10	5,500.00	1,636.10	129.7%
20.1100 · Insurance Expense	2,667.00	2,500.00	167.00	106.7%
20.1190 · Repairs & Maint. Buildings	0.00	150.00	(150.00)	0.0%
20.1200 · Repairs & Maint. Equipm...	1,141.85	2,000.00	(858.15)	57.1%
20.1210 · Repairs & Maint. Grounds	185.61	4,000.00	(3,814.39)	4.6%
20.1250 · Trash Removal	368.80	370.00	(1.20)	99.7%
Total 20.1000 · Operating Expenses	12,742.36	16,670.00	(3,927.64)	76.4%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	1,316.85	1,000.00	316.85	131.7%
30.1120 · Supplies	213.99	500.00	(286.01)	42.8%
Total 30.1000 · Materials & Supplies	1,530.84	1,500.00	30.84	102.1%
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%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	2,337.61	2,369.00	(31.39)	98.7%
60.3000 · Loan Interest Payments	25.87			
Total 60.1000 · Debt Service	2,363.48	2,369.00	(5.52)	99.8%
Total Expense	30,437.38	37,785.00	(7,347.62)	80.6%
Net Ordinary Income	(30,437.38)	(37,785.00)	7,347.62	80.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	30,437.38	37,785.00	(7,347.62)	80.6%
Total 70.1000 · Other Financing Sources	30,437.38	37,785.00	(7,347.62)	80.6%
Total Other Income	30,437.38	37,785.00	(7,347.62)	80.6%
Net Other Income	30,437.38	37,785.00	(7,347.62)	80.6%
Net Income	0.00	0.00	0.00	0.0%

10/05/21

City of Alma
Budget vs. Actual - Pheasant Ridge Trail
 October 2020 through September 2021

	<u>Oct '20 - ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	2,461.93	2,500.00	(38.07)	98.5%
20.1210 · Repairs & Maint. Grou...	5,614.46	200.00	5,414.46	2,807.2%
20.1250 · Trash Removal	87.49	95.00	(7.51)	92.1%
Total 20.1000 · Operating Expenses	8,163.88	2,795.00	5,368.88	292.1%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	100.00	(100.00)	0.0%
30.1100 · Signs & Posts	0.00	100.00	(100.00)	0.0%
30.1120 · Supplies	0.00	50.00	(50.00)	0.0%
Total 30.1000 · Materials & Supplies	0.00	250.00	(250.00)	0.0%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Prop...	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	8,163.88	5,045.00	3,118.88	161.8%
Net Ordinary Income	(8,163.88)	(5,045.00)	(3,118.88)	161.8%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	8,163.88	5,045.00	3,118.88	161.8%
Total 70.1000 · Other Financing Sour...	8,163.88	5,045.00	3,118.88	161.8%
Total Other Income	8,163.88	5,045.00	3,118.88	161.8%
Net Other Income	8,163.88	5,045.00	3,118.88	161.8%
Net Income	0.00	0.00	0.00	0.0%

10/05/21

City of Alma
Budget vs. Actual - Police Protection
 October 2020 through September 2021

	<u>Oct '20 - 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	<u>(41,616.00)</u>	<u>(41,616.00)</u>	<u>0.00</u>	<u>100.0%</u>
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>

10/05/21

City of Alma
Budget vs. Actual - Pool
 October 2020 through September 2021

	<u>Oct '20 - 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	191.30	150.00	41.30	127.5%
01.4301 · Property Taxes	84,700.00	79,000.00	5,700.00	107.2%
01.4302 · Local Option Sales Tax 1/2%	149,060.36	145,000.00	4,060.36	102.8%
Total 01.4000 · Taxes	233,951.66	224,150.00	9,801.66	104.4%
02.4000 · Intergovernmental				
02.4700 · 5%-Lieu of Tax	5,784.57	6,000.00	(215.43)	96.4%
Total 02.4000 · Intergovernmental	5,784.57	6,000.00	(215.43)	96.4%
03.4000 · Fees, Licenses, & Other				
03.4020 · Concessions Sales	3,811.42	3,500.00	311.42	108.9%
03.4023 · Soda	531.35	800.00	(268.65)	66.4%
03.4040 · Contributions Restricted	150.00	2,000.00	(1,850.00)	7.5%
03.4100 · Miscellaneous Other Income	896.00			
03.4140 · Swim Pool Tickets	12,740.00	10,350.00	2,390.00	123.1%
Total 03.4000 · Fees, Licenses, & Other	18,128.77	16,650.00	1,478.77	108.9%
Total Income	257,865.00	246,800.00	11,065.00	104.5%
Gross Profit	257,865.00	246,800.00	11,065.00	104.5%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	47,564.79	55,000.00	(7,435.21)	86.5%
10.3000 · Payroll Taxes	3,755.71	5,033.00	(1,277.29)	74.6%
Total 10.1000 · Personal Services	51,320.50	60,033.00	(8,712.50)	85.5%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	60.00	100.00	(40.00)	60.0%
20.1035 · Dues & Fees	121.00	40.00	81.00	302.5%
20.1040 · Electric Expense	5,156.67	5,700.00	(543.33)	90.5%
20.1090 · Gas, Water, & Wastewater	871.06	3,500.00	(2,628.94)	24.9%
20.1100 · Insurance Expense	9,138.50	7,000.00	2,138.50	130.6%
20.1150 · Miscellaneous Other Expe...	896.00	500.00	396.00	179.2%
20.1158 · Pool Certification	2,685.00	2,000.00	685.00	134.3%
20.1170 · Printing & Publishing	192.00	250.00	(58.00)	76.8%
20.1190 · Repairs & Maint. Buildings	105.36	500.00	(394.64)	21.1%
20.1200 · Repairs & Maint. Equipment	2,560.28	3,000.00	(439.72)	85.3%
20.1210 · Repairs & Maint. Grounds	0.00	100.00	(100.00)	0.0%
20.1230 · Sales Tax in Sales	818.58	1,300.00	(481.42)	63.0%
20.1240 · Telephone Expense	317.13	280.00	37.13	113.3%
20.1250 · Trash Removal	42.58	150.00	(107.42)	28.4%
20.1270 · Uniform Expense	655.90	400.00	255.90	164.0%
Total 20.1000 · Operating Expenses	23,620.06	24,820.00	(1,199.94)	95.2%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	8,955.64	9,000.00	(44.36)	99.5%
30.1040 · Concession Supplies	1,402.80	2,800.00	(1,397.20)	50.1%
30.1047 · Purchases Pop	619.00	700.00	(81.00)	88.4%
30.1120 · Supplies	784.79	1,000.00	(215.21)	78.5%
Total 30.1000 · Materials & Supplies	11,762.23	13,500.00	(1,737.77)	87.1%

10/05/21

City of Alma
Budget vs. Actual - Pool
 October 2020 through September 2021

	<u>Oct '20 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	23,400.00	34,000.00	(10,600.00)	68.8%
50.1300 · Cap Outlay - Equip & fixtur...	0.00	3,400.00	(3,400.00)	0.0%
50.1600 · Cap Outlay - Grounds Proj...	4,687.32			
Total 50.1000 · Capital Outlay	28,087.32	37,400.00	(9,312.68)	75.1%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	90,000.00	90,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	30,575.00	30,575.00	0.00	100.0%
60.2500 · Loan Principal Payments	19,418.12	19,418.00	0.12	100.0%
60.3000 · Loan Interest Payments	3,081.77	3,082.00	(0.23)	100.0%
Total 60.1000 · Debt Service	143,074.89	143,075.00	(0.11)	100.0%
Total Expense	257,865.00	278,828.00	(20,963.00)	92.5%
Net Ordinary Income	0.00	(32,028.00)	32,028.00	0.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	32,028.00	(32,028.00)	0.0%
Total 70.1000 · Other Financing Sources	0.00	32,028.00	(32,028.00)	0.0%
Total Other Income	0.00	32,028.00	(32,028.00)	0.0%
Net Other Income	0.00	32,028.00	(32,028.00)	0.0%
Net Income	0.00	0.00	0.00	0.0%

10/05/21

City of Alma
Budget vs. Actual - Recreation
 October 2020 through September 2021

	<u>Oct '20 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,082.81	1,100.00	(17.19)	98.4%
20.1090 · Gas, Water, & Wastewater	49.50	8,000.00	(7,950.50)	0.6%
20.1100 · Insurance Expense	2,916.50	2,500.00	416.50	116.7%
20.1190 · Repairs & Maint. Buildin...	836.02	0.00	836.02	100.0%
20.1200 · Repairs & Maint. Equip...	484.84	1,000.00	(515.16)	48.5%
20.1210 · Repairs & Maint. Grounds	1,615.00	750.00	865.00	215.3%
20.1250 · Trash Removal	182.11	200.00	(17.89)	91.1%
Total 20.1000 · Operating Expenses	7,166.78	13,550.00	(6,383.22)	52.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	127.85	100.00	27.85	127.9%
30.1060 · Gravel & Barrow	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	17.57	50.00	(32.43)	35.1%
Total 30.1000 · Materials & Supplies	145.42	200.00	(54.58)	72.7%
Total Expense	7,312.20	13,750.00	(6,437.80)	53.2%
Net Ordinary Income	(7,312.20)	(13,750.00)	6,437.80	53.2%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	7,312.20	13,750.00	(6,437.80)	53.2%
Total 70.1000 · Other Financing Sources	7,312.20	13,750.00	(6,437.80)	53.2%
Total Other Income	7,312.20	13,750.00	(6,437.80)	53.2%
Net Other Income	7,312.20	13,750.00	(6,437.80)	53.2%
Net Income	0.00	0.00	0.00	0.0%

10/05/21

City of Alma
Budget vs. Actual - RV Park Fund
 October 2020 through September 2021

	Oct '20 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
04.4000 · Charges for Services				
04.4301 · RV Boat Storage	3,075.00	3,500.00	(425.00)	87.9%
04.4400 · Campground Fees	69,076.76	55,000.00	14,076.76	125.6%
04.4800 · Lodging Tax Collected	305.33	225.00	80.33	135.7%
04.4900 · Sales Tax Collected	532.83	400.00	132.83	133.2%
Total 04.4000 · Charges for Services	72,989.92	59,125.00	13,864.92	123.5%
Total Income	72,989.92	59,125.00	13,864.92	123.5%
Gross Profit	72,989.92	59,125.00	13,864.92	123.5%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensati...	13,200.00	13,200.00	0.00	100.0%
Total 10.1000 · Personal Services	13,200.00	13,200.00	0.00	100.0%
20.1000 · Operating Expenses				
20.1001 · Advertising	216.00	150.00	66.00	144.0%
20.1015 · Cable Television Expense	88.62	500.00	(411.38)	17.7%
20.1040 · Electric Expense	6,594.35	6,500.00	94.35	101.5%
20.1090 · Gas, Water, & Wastewater	1,067.72	1,000.00	67.72	106.8%
20.1100 · Insurance Expense	2,166.00	2,400.00	(234.00)	90.3%
20.1102 · Internet Expense	477.62	500.00	(22.38)	95.5%
20.1140 · Lodging Tax in Sales	255.17	250.00	5.17	102.1%
20.1150 · Miscellaneous Other Expe...	0.00	50.00	(50.00)	0.0%
20.1170 · Printing & Publishing	93.10	50.00	43.10	186.2%
20.1190 · Repairs & Maint. Buildings	241.02	500.00	(258.98)	48.2%
20.1200 · Repairs & Maint. Equipment	6.87	1,000.00	(993.13)	0.7%
20.1210 · Repairs & Maint. Grounds	2,312.87	500.00	1,812.87	462.6%
20.1230 · Sales Tax in Sales	521.96	500.00	21.96	104.4%
20.1250 · Trash Removal	922.59	500.00	422.59	184.5%
Total 20.1000 · Operating Expenses	14,963.89	14,400.00	563.89	103.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	150.00	(150.00)	0.0%
30.1060 · Gravel & Barrow	30.75	0.00	30.75	100.0%
30.1090 · Office Supplies	36.86			
30.1100 · Signs & Posts	0.00	200.00	(200.00)	0.0%
30.1120 · Supplies	501.56	500.00	1.56	100.3%
Total 30.1000 · Materials & Supplies	569.17	850.00	(280.83)	67.0%
4000 · Reconciliation Discrepancies	6.99			
Total Expense	28,740.05	28,450.00	290.05	101.0%
Net Ordinary Income	44,249.87	30,675.00	13,574.87	144.3%
Net Income	44,249.87	30,675.00	13,574.87	144.3%

10/05/21

City of Alma
Budget vs. Actual - Sanitation Fund
 October 2020 through September 2021

	Oct '20 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	40.00			
03.4035 · Compost Key Fees	2,705.00	2,300.00	405.00	117.6%
03.4100 · Miscellaneous Other Income	60.00			
Total 03.4000 · Fees, Licenses, & Other	2,805.00	2,300.00	505.00	122.0%
04.4000 · Charges for Services				
04.4200 · Trash Service Charges	191,964.74	175,000.00	16,964.74	109.7%
Total 04.4000 · Charges for Services	191,964.74	175,000.00	16,964.74	109.7%
Total Income	194,769.74	177,300.00	17,469.74	109.9%
Gross Profit	194,769.74	177,300.00	17,469.74	109.9%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	37,074.48	44,178.00	(7,103.52)	83.9%
10.1020 · Overtime Wages	1,118.22	1,000.00	118.22	111.8%
10.1030 · Vacation Wages	1,002.68			
10.1040 · Holiday Wages	1,462.00			
10.1050 · Sick Time Wages	153.00			
10.1060 · Employee Bonus	0.00	140.00	(140.00)	0.0%
10.1070 · On Call Phone Allowance	987.00	1,500.00	(513.00)	65.8%
10.2000 · Employee Pension	2,112.79	2,341.00	(228.21)	90.3%
10.2010 · Emp Health & Life Insurance	8,201.46	16,868.00	(8,666.54)	48.6%
10.2020 · Employee Dental Insurance	402.11	412.00	(9.89)	97.6%
10.2030 · Employee Eyecare Insurance	75.48	76.00	(0.52)	99.3%
10.3000 · Payroll Taxes	4,734.91	4,284.00	450.91	110.5%
Total 10.1000 · Personal Services	57,324.13	70,799.00	(13,474.87)	81.0%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	0.00	2,500.00	(2,500.00)	0.0%
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1016 · City Wide Clean Up	6,416.95	7,500.00	(1,083.05)	85.6%
20.1025 · Computer Services & Software	1,484.27	1,500.00	(15.73)	99.0%
20.1029 · Credit Card Transaction	589.74	425.00	164.74	138.8%
20.1035 · Dues & Fees	854.76	750.00	104.76	114.0%
20.1040 · Electric Expense	457.86	600.00	(142.14)	76.3%
20.1060 · Fuel & Oil	9,608.75	11,000.00	(1,391.25)	87.4%
20.1100 · Insurance Expense	7,213.00	3,000.00	4,213.00	240.4%
20.1110 · Legal Fees	888.33	3,500.00	(2,611.67)	25.4%
20.1160 · Postage & Freight Expense	779.24	1,000.00	(220.76)	77.9%
20.1170 · Printing & Publishing	172.26	250.00	(77.74)	68.9%
20.1180 · Professional & School	60.90	250.00	(189.10)	24.4%
20.1187 · Recycling Fees	4,950.00	5,400.00	(450.00)	91.7%
20.1190 · Repairs & Maint. Buildings	15.99	200.00	(184.01)	8.0%
20.1195 · Repairs & Maint. Dumpsters &...	0.00	400.00	(400.00)	0.0%
20.1200 · Repairs & Maint. Equipment	9,699.57	10,000.00	(300.43)	97.0%
20.1240 · Telephone Expense	482.35	0.00	482.35	100.0%
20.1250 · Trash Removal	27,869.30	30,000.00	(2,130.70)	92.9%
20.1270 · Uniform Expense	229.28	400.00	(170.72)	57.3%
Total 20.1000 · Operating Expenses	71,832.55	78,735.00	(6,902.45)	91.2%

10/05/21

City of Alma
Budget vs. Actual - Sanitation Fund
 October 2020 through September 2021

	<u>Oct '20 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	62.67			
30.1120 · Supplies	1,173.97	1,000.00	173.97	117.4%
Total 30.1000 · Materials & Supplies	1,236.64	1,000.00	236.64	123.7%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	275,290.43	0.00	275,290.43	100.0%
Total 50.1000 · Capital Outlay	275,290.43	0.00	275,290.43	100.0%
Total Expense	405,683.75	150,534.00	255,149.75	269.5%
Net Ordinary Income	(210,914.01)	26,766.00	(237,680.01)	(788.0)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.2500 · Loan Proceeds	149,500.00			
Total 70.1000 · Other Financing Sources	149,500.00			
Total Other Income	149,500.00			
Net Other Income	149,500.00			
Net Income	(61,414.01)	26,766.00	(88,180.01)	(229.4)%

10/05/21

City of Alma
Budget vs. Actual - Shop
 October 2020 through September 2021

	<u>Oct '20 - 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	1,306.27	1,500.00	(193.73)	87.1%
20.1090 · Gas, Water, & Wastewater	4,448.33	4,800.00	(351.67)	92.7%
20.1100 · Insurance Expense	2,264.50	1,200.00	1,064.50	188.7%
20.1150 · Miscellaneous Other Expe...	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	2.39	200.00	(197.61)	1.2%
20.1200 · Repairs & Maint. Equipment	60.40	200.00	(139.60)	30.2%
20.1210 · Repairs & Maint. Grounds	110.50			
20.1240 · Telephone Expense	(12.74)	580.00	(592.74)	(2.2)%
20.1250 · Trash Removal	744.32	750.00	(5.68)	99.2%
Total 20.1000 · Operating Expenses	8,923.97	9,280.00	(356.03)	96.2%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	116.99			
30.1100 · Signs & Posts	4.83	0.00	4.83	100.0%
30.1110 · Small Tools	8.78	100.00	(91.22)	8.8%
30.1120 · Supplies	1,101.80	1,600.00	(498.20)	68.9%
30.1121 · Shop Supplies	61.46			
Total 30.1000 · Materials & Supplies	1,293.86	1,700.00	(406.14)	76.1%
Total Expense	10,217.83	10,980.00	(762.17)	93.1%
Net Ordinary Income	(10,217.83)	(10,980.00)	762.17	93.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	10,217.83	10,980.00	(762.17)	93.1%
Total 70.1000 · Other Financing Sources	10,217.83	10,980.00	(762.17)	93.1%
Total Other Income	10,217.83	10,980.00	(762.17)	93.1%
Net Other Income	10,217.83	10,980.00	(762.17)	93.1%
Net Income	0.00	0.00	0.00	0.0%

10/05/21

City of Alma
Budget vs. Actual - Street
 October 2020 through September 2021

	Oct '20 - Sep ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4200 · Motor Vehicle Taxes	45,905.12	45,000.00	905.12	102.0%
01.4302 · Local Option Sales Tax 1/2%	50,398.29	35,000.00	15,398.29	144.0%
Total 01.4000 · Taxes	96,303.41	80,000.00	16,303.41	120.4%
02.4000 · Intergovernmental				
02.4400 · Highway Allocation/Incentive	183,727.87	156,310.00	27,417.87	117.5%
02.4500 · Motor Vehicle Fee	12,365.93	12,000.00	365.93	103.0%
Total 02.4000 · Intergovernmental	196,093.80	168,310.00	27,783.80	116.5%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	10.00			
03.4100 · Miscellaneous Other Income	77.32			
03.4110 · Sidewalk Cost Share Payments	1,728.22	500.00	1,228.22	345.6%
Total 03.4000 · Fees, Licenses, & Other	1,815.54	500.00	1,315.54	363.1%
Total Income	294,212.75	248,810.00	45,402.75	118.2%
Gross Profit	294,212.75	248,810.00	45,402.75	118.2%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	35,414.28	39,075.00	(3,660.72)	90.6%
10.1020 · Overtime Wages	1,822.28	2,000.00	(177.72)	91.1%
10.1030 · Vacation Wages	566.93			
10.1040 · Holiday Wages	555.36			
10.1055 · COVID-19 Pd Sick Leave Empl...	309.12			
10.1060 · Employee Bonus	0.00	140.00	(140.00)	0.0%
10.1070 · On Call Phone Allowance	420.00	550.00	(130.00)	76.4%
10.2000 · Employee Pension	1,294.40	1,338.00	(43.60)	96.7%
10.2010 · Emp Health & Life Insurance	12,317.83	11,452.00	865.83	107.6%
10.2020 · Employee Dental Insurance	200.93	206.00	(5.07)	97.5%
10.2030 · Employee Eyecare Insurance	37.68	25.00	12.68	150.7%
10.3000 · Payroll Taxes	3,685.46	3,821.00	(135.54)	96.5%
Total 10.1000 · Personal Services	56,624.27	58,607.00	(1,982.73)	96.6%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,308.33	2,500.00	(191.67)	92.3%
20.1011 · Bank Charges	80.00	120.00	(40.00)	66.7%
20.1035 · Dues & Fees	617.01	450.00	167.01	137.1%
20.1040 · Electric Expense	31,648.45	35,000.00	(3,351.55)	90.4%
20.1050 · Engineering Fees	1,000.00	1,000.00	0.00	100.0%
20.1060 · Fuel & Oil	6,377.94	10,000.00	(3,622.06)	63.8%
20.1100 · Insurance Expense	13,685.33	9,500.00	4,185.33	144.1%
20.1110 · Legal Fees	888.34	3,500.00	(2,611.66)	25.4%
20.1150 · Miscellaneous Other Expense	1,434.08	2,000.00	(565.92)	71.7%
20.1170 · Printing & Publishing	0.00	85.00	(85.00)	0.0%
20.1180 · Professional & School	160.00	150.00	10.00	106.7%
20.1200 · Repairs & Maint. Equipment	8,909.67	15,000.00	(6,090.33)	59.4%
20.1210 · Repairs & Maint. Grounds	0.00	5,000.00	(5,000.00)	0.0%
20.1225 · Repairs & Maint. Streets	54,009.80	90,000.00	(35,990.20)	60.0%
20.1226 · Repairs & Maint. Sidewalks	5,489.00	15,000.00	(9,511.00)	36.6%

10/05/21

City of Alma
Budget vs. Actual - Street
 October 2020 through September 2021

	Oct '20 - Sep ...	Budget	\$ Over Budget	% of Budget
20.1260 · Travel & Meal Expense	0.00	200.00	(200.00)	0.0%
20.1270 · Uniform Expense	393.20	500.00	(106.80)	78.6%
Total 20.1000 · Operating Expenses	127,001.15	190,005.00	(63,003.85)	66.8%
30.1000 · Materials & Supplies				
30.1010 · Asphaltic	0.00	500.00	(500.00)	0.0%
30.1030 · Chemicals	1,637.85	3,000.00	(1,362.15)	54.6%
30.1050 · Concrete	0.00	5,000.00	(5,000.00)	0.0%
30.1060 · Gravel & Barrow	5,368.42	5,000.00	368.42	107.4%
30.1090 · Office Supplies	62.67			
30.1100 · Signs & Posts	1,098.81	1,000.00	98.81	109.9%
30.1110 · Small Tools	89.61	100.00	(10.39)	89.6%
30.1120 · Supplies	597.98	1,000.00	(402.02)	59.8%
Total 30.1000 · Materials & Supplies	8,855.34	15,600.00	(6,744.66)	56.8%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	1,600.00			
50.1300 · Cap Outlay - Equip & fixtures	1,319.58	1,335.00	(15.42)	98.8%
50.2400 · Cap Outlay - Subdivision Proj.	33.75			
Total 50.1000 · Capital Outlay	2,953.33	1,335.00	1,618.33	221.2%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	48,650.00	64,650.00	(16,000.00)	75.3%
60.2000 · Bond Interest Payments	18,196.64	19,766.00	(1,569.36)	92.1%
Total 60.1000 · Debt Service	66,846.64	84,416.00	(17,569.36)	79.2%
Total Expense	262,280.73	349,963.00	(87,682.27)	74.9%
Net Ordinary Income	31,932.02	(101,153.00)	133,085.02	(31.6)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	31,154.00	101,154.00	(70,000.00)	30.8%
Total 70.1000 · Other Financing Sources	31,154.00	101,154.00	(70,000.00)	30.8%
Total Other Income	31,154.00	101,154.00	(70,000.00)	30.8%
Net Other Income	31,154.00	101,154.00	(70,000.00)	30.8%
Net Income	63,086.02	1.00	63,085.02	6,308,602.0%

10/05/21

City of Alma
Budget vs. Actual - Wastewater Utility
 October 2020 through September 2021

	Oct '20 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4900 · Federal Financial Assistance	100,971.51			
Total 02.4000 · Intergovernmental	100,971.51	0.00	100,971.51	100.0%
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	2,675.00	2,000.00	675.00	133.8%
03.4100 · Miscellaneous Other Income	350.00	1,000.00	(650.00)	35.0%
Total 03.4000 · Fees, Licenses, & Other	3,025.00	3,000.00	25.00	100.8%
04.4000 · Charges for Services				
04.4100 · Wastewater Charges	88,701.04	88,000.00	701.04	100.8%
Total 04.4000 · Charges for Services	88,701.04	88,000.00	701.04	100.8%
Total Income	192,697.55	91,000.00	101,697.55	211.8%
Gross Profit	192,697.55	91,000.00	101,697.55	211.8%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	20,716.56	24,075.00	(3,358.44)	86.1%
10.1020 · Overtime Wages	1,804.92	1,000.00	804.92	180.5%
10.1030 · Vacation Wages	2,994.62			
10.1040 · Holiday Wages	1,619.80			
10.1055 · COVID-19 Pd Sick Leave Empl...	532.22			
10.1060 · Employee Bonus	140.00	0.00	140.00	100.0%
10.1070 · On Call Phone Allowance	567.00	546.00	21.00	103.8%
10.2000 · Employee Pension	1,356.80	1,281.00	75.80	105.9%
10.2010 · Emp Health & Life Insurance	12,317.94	11,452.00	865.94	107.6%
10.2020 · Employee Dental Insurance	200.97	206.00	(5.03)	97.6%
10.2030 · Employee Eyecare Insurance	37.80	39.00	(1.20)	96.9%
10.3000 · Payroll Taxes	1,965.67	2,305.00	(339.33)	85.3%
Total 10.1000 · Personal Services	44,254.30	40,904.00	3,350.30	108.2%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,308.33	3,500.00	(1,191.67)	66.0%
20.1011 · Bank Charges	120.00	120.00	0.00	100.0%
20.1025 · Computer Services & Software	1,484.27	1,500.00	(15.73)	99.0%
20.1029 · Credit Card Transaction	589.74	425.00	164.74	138.8%
20.1030 · Deposit Refunds	1,000.64	1,500.00	(499.36)	66.7%
20.1035 · Dues & Fees	633.41	750.00	(116.59)	84.5%
20.1040 · Electric Expense	6,405.60	8,000.00	(1,594.40)	80.1%
20.1060 · Fuel & Oil	0.00	150.00	(150.00)	0.0%
20.1090 · Gas, Water, & Wastewater	423.90	300.00	123.90	141.3%
20.1100 · Insurance Expense	4,029.33	1,550.00	2,479.33	260.0%
20.1105 · Land Lease	505.00	505.00	0.00	100.0%
20.1110 · Legal Fees	888.32	3,500.00	(2,611.68)	25.4%
20.1120 · Line Maintenance	8,248.13	10,000.00	(1,751.87)	82.5%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 · Postage & Freight Expense	771.73	1,000.00	(228.27)	77.2%
20.1170 · Printing & Publishing	146.72	50.00	96.72	293.4%
20.1180 · Professional & School	222.50	400.00	(177.50)	55.6%
20.1200 · Repairs & Maint. Equipment	20.99	5,000.00	(4,979.01)	0.4%
20.1210 · Repairs & Maint. Grounds	0.00	200.00	(200.00)	0.0%
20.1230 · Sales Tax in Sales	5,814.06	6,000.00	(185.94)	96.9%
20.1240 · Telephone Expense	1,018.64	1,350.00	(331.36)	75.5%

10/05/21

City of Alma
Budget vs. Actual - Wastewater Utility
 October 2020 through September 2021

	Oct '20 - Se...	Budget	\$ Over Bud...	% of Budget
20.1260 · Travel & Meal Expense	0.00	250.00	(250.00)	0.0%
20.1280 · Water Testing	0.00	500.00	(500.00)	0.0%
Total 20.1000 · Operating Expenses	34,631.31	46,650.00	(12,018.69)	74.2%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	584.63	1,000.00	(415.37)	58.5%
30.1090 · Office Supplies	62.66			
30.1110 · Small Tools	0.00	100.00	(100.00)	0.0%
30.1120 · Supplies	174.67	150.00	24.67	116.4%
Total 30.1000 · Materials & Supplies	821.96	1,250.00	(428.04)	65.8%
50.1000 · Capital Outlay				
50.2400 · Cap Outlay - Subdivision Proj.	33.75			
Total 50.1000 · Capital Outlay	33.75	0.00	33.75	100.0%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	15,000.00	15,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	5,150.00	5,150.00	0.00	100.0%
60.2500 · Loan Principal Payments	7,101.23	5,969.00	1,132.23	119.0%
60.3000 · Loan Interest Payments	1,697.98	2,830.00	(1,132.02)	60.0%
Total 60.1000 · Debt Service	28,949.21	28,949.00	0.21	100.0%
Total Expense	108,690.53	117,753.00	(9,062.47)	92.3%
Net Ordinary Income	84,007.02	(26,753.00)	110,760.02	(314.0)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	20,000.00	(20,000.00)	0.0%
70.9000 · Transfer In Electric Fund	20,000.00			
Total 70.1000 · Other Financing Sources	20,000.00	20,000.00	0.00	100.0%
Total Other Income	20,000.00	20,000.00	0.00	100.0%
Net Other Income	20,000.00	20,000.00	0.00	100.0%
Net Income	104,007.02	(6,753.00)	110,760.02	(1,540.2)%

10/05/21

City of Alma
Budget vs. Actual - Water Utility Fund
 October 2020 through September 2021

	Oct '20 - S...	Budget	\$ Over Bu...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	2,623.36	2,000.00	623.36	131.2%
03.4100 · Miscellaneous Other Income	1,684.84	1,000.00	684.84	168.5%
Total 03.4000 · Fees, Licenses, & Other	4,308.20	3,000.00	1,308.20	143.6%
04.4000 · Charges for Services				
04.4050 · Metered Sales	297,207.45	260,000.00	37,207.45	114.3%
04.4900 · Sales Tax Collected	3.99			
Total 04.4000 · Charges for Services	297,211.44	260,000.00	37,211.44	114.3%
Total Income	301,519.64	263,000.00	38,519.64	114.6%
Gross Profit	301,519.64	263,000.00	38,519.64	114.6%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	15,208.28	23,051.00	(7,842.72)	66.0%
10.1010 · Hourly Wages	71,121.42	93,220.00	(22,098.58)	76.3%
10.1020 · Overtime Wages	6,707.63	5,500.00	1,207.63	122.0%
10.1030 · Vacation Wages	8,150.47			
10.1040 · Holiday Wages	4,704.38			
10.1050 · Sick Time Wages	36.58			
10.1055 · COVID-19 Pd Sick Leave Empl...	993.78			
10.1060 · Employee Bonus	620.00	470.00	150.00	131.9%
10.1070 · On Call Phone Allowance	2,541.00	2,300.00	241.00	110.5%
10.2000 · Employee Pension	5,352.80	6,227.00	(874.20)	86.0%
10.2010 · Emp Health & Life Insurance	39,467.56	29,050.00	10,417.56	135.9%
10.2020 · Employee Dental Insurance	1,005.27	1,030.00	(24.73)	97.6%
10.2030 · Employee Eyecare Insurance	188.76	193.00	(4.24)	97.8%
10.3000 · Payroll Taxes	10,086.17	11,396.00	(1,309.83)	88.5%
Total 10.1000 · Personal Services	166,184.10	172,437.00	(6,252.90)	96.4%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	2,308.33	2,500.00	(191.67)	92.3%
20.1011 · Bank Charges	60.00	70.00	(10.00)	85.7%
20.1025 · Computer Services & Software	2,745.97	3,000.00	(254.03)	91.5%
20.1029 · Credit Card Transaction	589.76	450.00	139.76	131.1%
20.1030 · Deposit Refunds	973.91	1,700.00	(726.09)	57.3%
20.1035 · Dues & Fees	1,255.78	3,500.00	(2,244.22)	35.9%
20.1040 · Electric Expense	16,542.55	20,000.00	(3,457.45)	82.7%
20.1050 · Engineering Fees	187.50			
20.1060 · Fuel & Oil	2,181.84	2,500.00	(318.16)	87.3%
20.1100 · Insurance Expense	15,030.83	12,000.00	3,030.83	125.3%
20.1110 · Legal Fees	888.33	3,500.00	(2,611.67)	25.4%
20.1120 · Line Maintenance	12,887.10	10,000.00	2,887.10	128.9%
20.1160 · Postage & Freight Expense	2,330.24	2,300.00	30.24	101.3%
20.1170 · Printing & Publishing	355.72	400.00	(44.28)	88.9%
20.1180 · Professional & School	722.50	700.00	22.50	103.2%
20.1185 · Publicity	500.00	500.00	0.00	100.0%
20.1200 · Repairs & Maint. Equipment	1,345.94	5,000.00	(3,654.06)	26.9%
20.1210 · Repairs & Maint. Grounds	20.60	500.00	(479.40)	4.1%
20.1220 · Repairs & Maint. Wells	5,017.10	4,000.00	1,017.10	125.4%
20.1230 · Sales Tax in Sales	18,859.15	17,500.00	1,359.15	107.8%
20.1235 · Subscriptions	0.00	1,500.00	(1,500.00)	0.0%
20.1240 · Telephone Expense	1,282.77	1,500.00	(217.23)	85.5%
20.1260 · Travel & Meal Expense	11.32	400.00	(388.68)	2.8%

10/05/21

City of Alma

Budget vs. Actual - Water Utility Fund

October 2020 through September 2021

	Oct '20 - S...	Budget	\$ Over Bu...	% of Budget
20.1270 · Uniform Expense	593.90	800.00	(206.10)	74.2%
20.1280 · Water Testing	4,118.25	5,000.00	(881.75)	82.4%
Total 20.1000 · Operating Expenses	90,809.39	99,320.00	(8,510.61)	91.4%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	6,294.90	500.00	5,794.90	1,259.0%
30.1090 · Office Supplies	62.66			
30.1110 · Small Tools	0.00	250.00	(250.00)	0.0%
30.1120 · Supplies	452.65	500.00	(47.35)	90.5%
Total 30.1000 · Materials & Supplies	6,810.21	1,250.00	5,560.21	544.8%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	37,977.40	38,000.00	(22.60)	99.9%
50.1300 · Cap Outlay - Equip & fixtures	1,319.62	14,000.00	(12,680.38)	9.4%
50.1400 · Cap Outlay - Vehicles	0.00	1,333.00	(1,333.00)	0.0%
50.1800 · Cap Outlay - Water Utility proj	21,400.00	12,000.00	9,400.00	178.3%
50.2300 · Cap Outlay - Annex. Projects	20,000.00			
50.2400 · Cap Outlay - Subdivision Proj.	33.75			
Total 50.1000 · Capital Outlay	80,730.77	65,333.00	15,397.77	123.6%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	17,150.01	17,150.00	0.01	100.0%
60.2000 · Bond Interest Payments	11,639.89	13,855.00	(2,215.11)	84.0%
Total 60.1000 · Debt Service	28,789.90	31,005.00	(2,215.10)	92.9%
Total Expense	373,324.37	369,345.00	3,979.37	101.1%
Net Ordinary Income	(71,804.73)	(106,345.00)	34,540.27	67.5%
Net Income	(71,804.73)	(106,345.00)	34,540.27	67.5%