

10/01/15
Cash Basis

City of Alma
Budget vs. Actual - Airport Fund
October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	23,079.00			
03.4120 · Rent Income	13,369.18	11,225.00	2,144.18	119.1%
03.4802 · Dept of Aeronautics-Lights	127,495.79	108,000.00	19,495.79	118.1%
Total 03.4000 · Fees, Licenses, & Other	163,943.97	119,225.00	44,718.97	137.5%
04.4000 · Charges for Services				
04.4060 · Fuel Sales	25,939.88	22,000.00	3,939.88	117.9%
Total 04.4000 · Charges for Services	25,939.88	22,000.00	3,939.88	117.9%
Total Income	189,883.85	141,225.00	48,658.85	134.5%
Gross Profit	189,883.85	141,225.00	48,658.85	134.5%
Expense				
20.1000 · Operating Expenses				
20.1025 · Computer Services & Softw...	14.55	1,000.00	(985.45)	1.5%
20.1035 · Dues & Fees	1,225.00	110.00	1,115.00	1,113.6%
20.1040 · Electric Expense	1,007.07	2,000.00	(992.93)	50.4%
20.1060 · Fuel & Oil	12,497.18	300.00	12,197.18	4,165.7%
20.1070 · Gas Purchased	11,280.76	19,600.00	(8,319.24)	57.6%
20.1100 · Insurance Expense	6,466.00	6,500.00	(34.00)	99.5%
20.1150 · Miscellaneous Other Expen...	400.00	200.00	200.00	200.0%
20.1170 · Printing & Publishing	115.49	150.00	(34.51)	77.0%
20.1190 · Repairs & Maint. Buildings	2,191.80			
20.1200 · Repairs & Maint. Equipment	342.60	400.00	(57.40)	85.7%
20.1210 · Repairs & Maint. Grounds	157.60	2,000.00	(1,842.40)	7.9%
20.1240 · Telephone Expense	1,538.30	1,400.00	138.30	109.9%
20.1260 · Travel & Meal Expense	68.43			
20.1280 · Water Testing	24.75			
Total 20.1000 · Operating Expenses	37,329.53	33,660.00	3,669.53	110.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	500.00	(500.00)	0.0%
30.1100 · Signs & Posts	0.00	300.00	(300.00)	0.0%
30.1120 · Supplies	23.08	100.00	(76.92)	23.1%
Total 30.1000 · Materials & Supplies	23.08	900.00	(876.92)	2.6%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	450.00			
Total 40.1000 · Equipment Rental	450.00			
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	73,218.41	6,000.00	67,218.41	1,220.3%
50.1600 · Cap Outlay - Grounds Proje...	84,710.64	123,000.00	(38,289.36)	68.9%
Total 50.1000 · Capital Outlay	157,929.05	129,000.00	28,929.05	122.4%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	9,720.00	9,720.00	0.00	100.0%
Total 60.1000 · Debt Service	9,720.00	9,720.00	0.00	100.0%
Total Expense	205,451.66	173,280.00	32,171.66	118.6%
Net Ordinary Income	(15,567.81)	(32,055.00)	16,487.19	48.6%

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City of Alma
Budget vs. Actual - Airport Fund
October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	55,500.00	28,500.00	27,000.00	194.7%
Total 70.1000 · Other Financing Sources	55,500.00	28,500.00	27,000.00	194.7%
 Total Other Income	55,500.00	28,500.00	27,000.00	194.7%
 Net Other Income	55,500.00	28,500.00	27,000.00	194.7%
 Net Income	<u>39,932.19</u>	<u>(3,555.00)</u>	<u>43,487.19</u>	<u>(1,123.3)%</u>

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Cash Basis

City of Alma
Budget vs. Actual - CDBG Housing Rehab Fund
October 2014 through September 2015

	<u>Oct '14 - Sep 15</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
03.4000 · Fees, Licenses, & Other		
03.4060 · Interest Income	13.13	15.00
03.4100 · Miscellaneous Other Inco...	1,615.00	1,380.00
Total 03.4000 · Fees, Licenses, & Other	1,628.13	1,395.00
Total Income	1,628.13	1,395.00
Gross Profit	1,628.13	1,395.00
Expense		
20.1000 · Operating Expenses		
20.1150 · Miscellaneous Other Expe...	20.00	
Total 20.1000 · Operating Expenses	20.00	
Total Expense	20.00	
Net Ordinary Income	1,608.13	1,395.00
Net Income	1,608.13	1,395.00

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City of Alma
Budget vs. Actual - Community Bldgs Fund
 October 2014 through September 2015

	<u>Oct '14 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inc...	1,662.45	0.00	1,662.45	100.0%
03.4120 · Rent Income	3,270.00	2,000.00	1,270.00	163.5%
Total 03.4000 · Fees, Licenses, & Ot...	<u>4,932.45</u>	<u>2,000.00</u>	<u>2,932.45</u>	<u>246.6%</u>
Total Income	<u>4,932.45</u>	<u>2,000.00</u>	<u>2,932.45</u>	<u>246.6%</u>
Gross Profit	<u>4,932.45</u>	<u>2,000.00</u>	<u>2,932.45</u>	<u>246.6%</u>
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	5,976.00	5,976.00	0.00	100.0%
Total 10.1000 · Personal Services	<u>5,976.00</u>	<u>5,976.00</u>	<u>0.00</u>	<u>100.0%</u>
20.1000 · Operating Expenses				
20.1040 · Electric Expense	4,387.40	5,500.00	(1,112.60)	79.8%
20.1090 · Gas, Water, & Wastewater	3,009.57	4,000.00	(990.43)	75.2%
20.1100 · Insurance Expense	3,502.50	4,000.00	(497.50)	87.6%
20.1190 · Repairs & Maint. Buildings	6,898.64	4,000.00	2,898.64	172.5%
20.1200 · Repairs & Maint. Equipm...	586.39	500.00	86.39	117.3%
20.1210 · Repairs & Maint. Grounds	69.28	50.00	19.28	138.6%
20.1240 · Telephone Expense	356.87	375.00	(18.13)	95.2%
20.1250 · Trash Removal	1,098.14	1,200.00	(101.86)	91.5%
Total 20.1000 · Operating Expenses	<u>19,908.79</u>	<u>19,625.00</u>	<u>283.79</u>	<u>101.4%</u>
30.1000 · Materials & Supplies				
30.1120 · Supplies	1,542.32	1,500.00	42.32	102.8%
Total 30.1000 · Materials & Supplies	<u>1,542.32</u>	<u>1,500.00</u>	<u>42.32</u>	<u>102.8%</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	0.00	1,000.00	(1,000.00)	0.0%
Total 50.1000 · Capital Outlay	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>0.0%</u>
Total Expense	<u>27,427.11</u>	<u>28,101.00</u>	<u>(673.89)</u>	<u>97.6%</u>
Net Ordinary Income	<u>(22,494.66)</u>	<u>(26,101.00)</u>	<u>3,606.34</u>	<u>86.2%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	22,750.00	23,500.00	(750.00)	96.8%
Total 70.1000 · Other Financing Sources	<u>22,750.00</u>	<u>23,500.00</u>	<u>(750.00)</u>	<u>96.8%</u>
Total Other Income	<u>22,750.00</u>	<u>23,500.00</u>	<u>(750.00)</u>	<u>96.8%</u>
Net Other Income	<u>22,750.00</u>	<u>23,500.00</u>	<u>(750.00)</u>	<u>96.8%</u>
Net Income	<u><u>255.34</u></u>	<u><u>(2,601.00)</u></u>	<u><u>2,856.34</u></u>	<u><u>(9.8)%</u></u>

10/01/15
Cash Basis

City of Alma
Budget vs. Actual - Electrical Fund
October 2014 through September 2015

	<u>Oct '14 - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4051 · Pro Agreement-N.P.P.D.	168,242.84	170,000.00	(1,757.16)	99.0%
Total 03.4000 · Fees, Licenses, & O...	<u>168,242.84</u>	<u>170,000.00</u>	<u>(1,757.16)</u>	<u>99.0%</u>
Total Income	<u>168,242.84</u>	<u>170,000.00</u>	<u>(1,757.16)</u>	<u>99.0%</u>
Gross Profit	<u>168,242.84</u>	<u>170,000.00</u>	<u>(1,757.16)</u>	<u>99.0%</u>
Net Ordinary Income	<u>168,242.84</u>	<u>170,000.00</u>	<u>(1,757.16)</u>	<u>99.0%</u>
Other Income/Expense				
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	177,593.00	176,000.00	1,593.00	100.9%
Total 70.5000 · Other Financing Uses	<u>177,593.00</u>	<u>176,000.00</u>	<u>1,593.00</u>	<u>100.9%</u>
Total Other Expense	<u>177,593.00</u>	<u>176,000.00</u>	<u>1,593.00</u>	<u>100.9%</u>
Net Other Income	<u>(177,593.00)</u>	<u>(176,000.00)</u>	<u>(1,593.00)</u>	<u>100.9%</u>
Net Income	<u>(9,350.16)</u>	<u>(6,000.00)</u>	<u>(3,350.16)</u>	<u>155.8%</u>

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City of Alma
Budget vs. Actual - Fire Protection Fund
 October 2014 through September 2015

	Oct '14 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4800 · State Financial Assist/Gra...	10,854.20			
Total 02.4000 · Intergovernmental	10,854.20			
03.4000 · Fees, Licenses, & Other				
03.4060 · Interest Income	63.03	60.00	3.03	105.1%
Total 03.4000 · Fees, Licenses, & Other	63.03	60.00	3.03	105.1%
Total Income	10,917.23	60.00	10,857.23	18,195.4%
Gross Profit	10,917.23	60.00	10,857.23	18,195.4%
Expense				
10.1000 · Personal Services				
10.2050 · Volunteers Life Insurance	3,465.00	3,700.00	(235.00)	93.6%
10.4010 · Fire & Ambulance Calls	1,064.00	1,000.00	64.00	106.4%
Total 10.1000 · Personal Services	4,529.00	4,700.00	(171.00)	96.4%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	2,417.25	2,500.00	(82.75)	96.7%
20.1060 · Fuel & Oil	1,177.86	2,500.00	(1,322.14)	47.1%
20.1090 · Gas, Water, & Wastewater	1,060.25	2,000.00	(939.75)	53.0%
20.1100 · Insurance Expense	5,548.00	7,500.00	(1,952.00)	74.0%
20.1150 · Miscellaneous Other Expe...	6.00	0.00	6.00	100.0%
20.1190 · Repairs & Maint. Buildings	4,493.58	800.00	3,693.58	561.7%
20.1200 · Repairs & Maint. Equipment	10,687.03	9,000.00	1,687.03	118.7%
20.1210 · Repairs & Maint. Grounds	0.00	200.00	(200.00)	0.0%
20.1240 · Telephone Expense	873.17	900.00	(26.83)	97.0%
20.1250 · Trash Removal	530.60	600.00	(69.40)	88.4%
Total 20.1000 · Operating Expenses	26,793.74	26,000.00	793.74	103.1%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	300.00	(300.00)	0.0%
30.1120 · Supplies	1,136.14	900.00	236.14	126.2%
Total 30.1000 · Materials & Supplies	1,136.14	1,200.00	(63.86)	94.7%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtur...	10,854.20	0.00	10,854.20	100.0%
Total 50.1000 · Capital Outlay	10,854.20	0.00	10,854.20	100.0%
Total Expense	43,313.08	31,900.00	11,413.08	135.8%
Net Ordinary Income	(32,395.85)	(31,840.00)	(555.85)	101.7%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	57,400.00	60,000.00	(2,600.00)	95.7%

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City of Alma
Budget vs. Actual - Fire Protection Fund
 October 2014 through September 2015

	<u>Oct '14 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
70.1501 · Transfer into Pension - Fire	3,000.00	3,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	60,400.00	63,000.00	(2,600.00)	95.9%
Total Other Income	60,400.00	63,000.00	(2,600.00)	95.9%
Net Other Income	60,400.00	63,000.00	(2,600.00)	95.9%
Net Income	<u>28,004.15</u>	<u>31,160.00</u>	<u>(3,155.85)</u>	<u>89.9%</u>

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City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	4,697.09	1,000.00	3,697.09	469.7%
03.4100 · Miscellaneous Other Income	472.64			
Total 03.4000 · Fees, Licenses, & Other	5,169.73	1,000.00	4,169.73	517.0%
04.4000 · Charges for Services				
04.4050 · Metered Sales	500,284.67	550,000.00	(49,715.33)	91.0%
Total 04.4000 · Charges for Services	500,284.67	550,000.00	(49,715.33)	91.0%
Total Income	505,454.40	551,000.00	(45,545.60)	91.7%
Gross Profit	505,454.40	551,000.00	(45,545.60)	91.7%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	37,625.38	37,625.00	0.38	100.0%
10.1010 · Hourly Wages	42,969.40	48,430.00	(5,460.60)	88.7%
10.1020 · Overtime Wages	1,139.55	2,000.00	(860.45)	57.0%
10.1030 · Vacation Wages	3,964.58			
10.1040 · Holiday Wages	2,445.22			
10.1060 · Employee Bonus	420.00	420.00	0.00	100.0%
10.1061 · Building Permit Commissions	1,300.00	1,300.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowance	505.32	600.00	(94.68)	84.2%
10.2000 · Employee Pension	4,407.28	4,500.00	(92.72)	97.9%
10.2010 · Emp Health & Life Insurance	17,245.72	20,750.00	(3,504.28)	83.1%
10.2020 · Employee Dental Insurance	863.52	850.00	13.52	101.6%
10.2030 · Employee Eyecare Insurance	167.58	170.00	(2.42)	98.6%
10.3000 · Payroll Taxes	6,637.59	7,400.00	(762.41)	89.7%
Total 10.1000 · Personal Services	119,691.14	124,045.00	(4,353.86)	96.5%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	0.00	150.00	(150.00)	0.0%
20.1025 · Computer Services & Software	771.69	700.00	71.69	110.2%
20.1030 · Deposit Refunds	1,292.24	500.00	792.24	258.4%
20.1035 · Dues & Fees	2,257.55	2,300.00	(42.45)	98.2%
20.1040 · Electric Expense	455.68	400.00	55.68	113.9%
20.1060 · Fuel & Oil	1,444.90	2,000.00	(555.10)	72.2%
20.1070 · Gas Purchased	278,576.22	300,000.00	(21,423.78)	92.9%
20.1100 · Insurance Expense	3,941.50	5,300.00	(1,358.50)	74.4%
20.1120 · Line Maintenance	1,982.12	3,000.00	(1,017.88)	66.1%
20.1150 · Miscellaneous Other Expense	949.70	1,500.00	(550.30)	63.3%
20.1160 · Postage & Freight Expense	1,056.71	1,000.00	56.71	105.7%
20.1170 · Printing & Publishing	21.38			
20.1180 · Professional & School	631.75	500.00	131.75	126.4%
20.1200 · Repairs & Maint. Equipment	1,903.53	2,000.00	(96.47)	95.2%
20.1230 · Sales Tax in Sales	26,569.16	30,000.00	(3,430.84)	88.6%
20.1240 · Telephone Expense	1,311.91	1,500.00	(188.09)	87.5%
20.1260 · Travel & Meal Expense	88.26	400.00	(311.74)	22.1%
20.1270 · Uniform Expense	415.09	400.00	15.09	103.8%
Total 20.1000 · Operating Expenses	323,669.39	351,650.00	(27,980.61)	92.0%

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City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	49.89			
30.1110 · Small Tools	43.82	100.00	(56.18)	43.8%
30.1120 · Supplies	124.39	200.00	(75.61)	62.2%
Total 30.1000 · Materials & Supplies	<u>218.10</u>	<u>300.00</u>	<u>(81.90)</u>	<u>72.7%</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	10,742.25	12,500.00	(1,757.75)	85.9%
Total 50.1000 · Capital Outlay	<u>10,742.25</u>	<u>12,500.00</u>	<u>(1,757.75)</u>	<u>85.9%</u>
Total Expense	<u>454,320.88</u>	<u>488,495.00</u>	<u>(34,174.12)</u>	<u>93.0%</u>
Net Ordinary Income	<u>51,133.52</u>	<u>62,505.00</u>	<u>(11,371.48)</u>	<u>81.8%</u>
Other Income/Expense				
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	39,785.00	83,000.00	(43,215.00)	47.9%
Total 70.5000 · Other Financing Uses	<u>39,785.00</u>	<u>83,000.00</u>	<u>(43,215.00)</u>	<u>47.9%</u>
Total Other Expense	<u>39,785.00</u>	<u>83,000.00</u>	<u>(43,215.00)</u>	<u>47.9%</u>
Net Other Income	<u>(39,785.00)</u>	<u>(83,000.00)</u>	<u>43,215.00</u>	<u>47.9%</u>
Net Income	<u><u>11,348.52</u></u>	<u><u>(20,495.00)</u></u>	<u><u>31,843.52</u></u>	<u><u>(55.4)%</u></u>

10/01/15

City of Alma
Budget vs. Actual - General Fund
 October 2014 through September 2015

	Oct '14 - Sep 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4200 · Motor Vehicle Taxes	23,518.75	20,000.00	3,518.75	117.6%
01.4201 · Motor Vehicle Pro-Rate Tax	67.10	600.00	(532.90)	11.2%
01.4300 · Local Option Sales Tax 1%	112,522.14	100,000.00	12,522.14	112.5%
01.4301 · Property Taxes	245,129.94	209,200.00	35,929.94	117.2%
01.4302 · Local Option Sales Tax 1/2%	56,886.74	50,000.00	6,886.74	113.8%
Total 01.4000 · Taxes	438,124.67	379,800.00	58,324.67	115.4%
02.4000 · Intergovernmental				
02.4100 · Municipal Equalization	56,758.95	56,281.00	477.95	100.8%
Total 02.4000 · Intergovernmental	56,758.95	56,281.00	477.95	100.8%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	2,555.14	3,000.00	(444.86)	85.2%
03.4040 · Contributions Restricted	250.00			
03.4050 · Franchise Fees	1,667.44	2,500.00	(832.56)	66.7%
03.4052 · US Cellular Water Tower Le...	2,620.66	2,400.00	220.66	109.2%
03.4060 · Interest Income	5,387.03	4,000.00	1,387.03	134.7%
03.4065 · Dog Tags	1,343.60	800.00	543.60	168.0%
03.4080 · Liquor License	1,800.00	1,800.00	0.00	100.0%
03.4100 · Miscellaneous Other Income	(94,669.65)	1,000.00	(95,669.65)	(9,467.0)%
03.4120 · Rent Income	1,445.00	1,200.00	245.00	120.4%
03.4150 · Tobacco Licenses	60.00	60.00	0.00	100.0%
Total 03.4000 · Fees, Licenses, & Other	(77,540.78)	16,760.00	(94,300.78)	(462.7)%
Total Income	417,342.84	452,841.00	(35,498.16)	92.2%
Gross Profit	417,342.84	452,841.00	(35,498.16)	92.2%
Expense				
10.1000 · Personal Services				
10.1002 · Salary Elected Officials	13,400.00	13,400.00	0.00	100.0%
10.1005 · Salary Wages	89,921.78	89,950.00	(28.22)	100.0%
10.1060 · Employee Bonus	20.00	30.00	(10.00)	66.7%
10.1070 · Clothing/Auto/Cell Allowance	505.32	600.00	(94.68)	84.2%
10.2000 · Employee Pension	5,412.96	5,200.00	212.96	104.1%
10.2010 · Emp Health & Life Insurance	16,706.45	18,200.00	(1,493.55)	91.8%
10.2020 · Employee Dental Insurance	901.42	850.00	51.42	106.0%
10.2030 · Employee Eyecare Insurance	174.72	170.00	4.72	102.8%
10.3000 · Payroll Taxes	10,281.41	10,000.00	281.41	102.8%
10.4005 · Nonemployee Compensation	1,224.00	1,224.00	0.00	100.0%
Total 10.1000 · Personal Services	138,548.06	139,624.00	(1,075.94)	99.2%
20.1000 · Operating Expenses				
20.1001 · Advertising	0.00	50.00	(50.00)	0.0%
20.1005 · Animal Control	454.97	300.00	154.97	151.7%
20.1010 · Audit & Accounting Fees	11,750.00	15,000.00	(3,250.00)	78.3%
20.1011 · Bank Charges	240.00	262.00	(22.00)	91.6%
20.1025 · Computer Services & Softw...	9,247.61	16,300.00	(7,052.39)	56.7%
20.1029 · Credit Card Transaction	2,844.51	2,000.00	844.51	142.2%
20.1035 · Dues & Fees	2,952.00	3,000.00	(48.00)	98.4%
20.1036 · Ec. Development * Newsletter	794.22	1,100.00	(305.78)	72.2%
20.1037 · Economic Development	12,098.68	1,200.00	10,898.68	1,008.2%
20.1038 · Ec. Development * A D C	10,000.00	10,000.00	0.00	100.0%
20.1040 · Electric Expense	1,540.74	1,700.00	(159.26)	90.6%
20.1045 · Employee Appreciation	1,050.37	1,100.00	(49.63)	95.5%

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City of Alma
Budget vs. Actual - General Fund
 October 2014 through September 2015

	Oct '14 - Sep 15	Budget	\$ Over Budget	% of Budget
20.1050 · Engineering Fees	1,003.50			
20.1060 · Fuel & Oil	385.76	0.00	385.76	100.0%
20.1090 · Gas, Water, & Wastewater	258.14	300.00	(41.86)	86.0%
20.1100 · Insurance Expense	5,138.50	7,500.00	(2,361.50)	68.5%
20.1110 · Legal Fees	24,483.00	25,000.00	(517.00)	97.9%
20.1135 · Liquor & Tobacco License	1,860.00	2,000.00	(140.00)	93.0%
20.1150 · Miscellaneous Other Expen...	2,467.59	1,000.00	1,467.59	246.8%
20.1152 · Nuisances	260.50	5,000.00	(4,739.50)	5.2%
20.1160 · Postage & Freight Expense	1,371.42	2,000.00	(628.58)	68.6%
20.1170 · Printing & Publishing	2,357.53	4,000.00	(1,642.47)	58.9%
20.1180 · Professional & School	653.00	2,500.00	(1,847.00)	26.1%
20.1185 · Publicity	0.00	500.00	(500.00)	0.0%
20.1190 · Repairs & Maint. Buildings	40,393.26	2,500.00	37,893.26	1,615.7%
20.1200 · Repairs & Maint. Equipment	5,506.49	2,000.00	3,506.49	275.3%
20.1231 · Sales Tax in Sales - Golf	17,832.82	16,000.00	1,832.82	111.5%
20.1235 · Subscriptions	215.00	170.00	45.00	126.5%
20.1240 · Telephone Expense	2,208.36	2,300.00	(91.64)	96.0%
20.1250 · Trash Removal	84.84	175.00	(90.16)	48.5%
20.1260 · Travel & Meal Expense	1,929.09	2,000.00	(70.91)	96.5%
Total 20.1000 · Operating Expenses	161,381.90	126,957.00	34,424.90	127.1%
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	5,059.40	5,000.00	59.40	101.2%
30.1120 · Supplies	236.73	1,000.00	(763.27)	23.7%
Total 30.1000 · Materials & Supplies	5,296.13	6,000.00	(703.87)	88.3%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	2,335.44	2,400.00	(64.56)	97.3%
Total 40.1000 · Equipment Rental	2,335.44	2,400.00	(64.56)	97.3%
4000 · Reconciliation Discrepancies	0.03			
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	6,654.29	4,800.00	1,854.29	138.6%
Total 50.1000 · Capital Outlay	6,654.29	4,800.00	1,854.29	138.6%
Total Expense	314,215.85	279,781.00	34,434.85	112.3%
Net Ordinary Income	103,126.99	173,060.00	(69,933.01)	59.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1505 · Transfer In - Sales Tax	17,832.82	16,000.00	1,832.82	111.5%
70.9000 · Transfer In Electric Fund	177,593.00	176,000.00	1,593.00	100.9%
Total 70.1000 · Other Financing Sources	195,425.82	192,000.00	3,425.82	101.8%
Total Other Income	195,425.82	192,000.00	3,425.82	101.8%

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City of Alma
Budget vs. Actual - General Fund
 October 2014 through September 2015

	<u>Oct '14 - Sep 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	397,724.18	334,116.00	63,608.18	119.0%
Total 70.5000 · Other Financing Uses	<u>397,724.18</u>	<u>334,116.00</u>	<u>63,608.18</u>	<u>119.0%</u>
Total Other Expense	<u>397,724.18</u>	<u>334,116.00</u>	<u>63,608.18</u>	<u>119.0%</u>
Net Other Income	<u>(202,298.36)</u>	<u>(142,116.00)</u>	<u>(60,182.36)</u>	<u>142.3%</u>
Net Income	<u><u>(99,171.37)</u></u>	<u><u>30,944.00</u></u>	<u><u>(130,115.37)</u></u>	<u><u>(320.5)%</u></u>

City of Alma
Budget vs. Actual - Golf Fund
 October 2014 through September 2015

	Oct '14 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4021 · Beer Sales	61,451.69	60,000.00	1,451.69	102.4%
03.4022 · Drinks	82,379.22	80,000.00	2,379.22	103.0%
03.4023 · Soda	5,679.99	5,500.00	179.99	103.3%
03.4024 · Candy, Chips, Nuts, Etc.	1,595.79	2,000.00	(404.21)	79.8%
03.4028 · Gift Certificates Purchased	410.00	500.00	(90.00)	82.0%
03.4040 · Contributions Restricted	5,000.00	5,000.00	0.00	100.0%
03.4060 · Interest Income	87.54	50.00	37.54	175.1%
03.4100 · Miscellaneous Other Income	65,502.21	500.00	65,002.21	13,100.4%
03.4120 · Rent Income	4,608.95	3,000.00	1,608.95	153.6%
Total 03.4000 · Fees, Licenses, & Other	226,715.39	156,550.00	70,165.39	144.8%
04.4000 · Charges for Services				
04.4300 · Golf Cart Storage	13,647.28	18,000.00	(4,352.72)	75.8%
04.4310 · Golf Cart Rental	9,051.92	8,000.00	1,051.92	113.1%
04.4320 · Golf Membership Dues	59,852.12	59,000.00	852.12	101.4%
04.4330 · Golf Green Fees	19,413.53	20,000.00	(586.47)	97.1%
04.4900 · Sales Tax Collected	17,936.48	16,000.00	1,936.48	112.1%
Total 04.4000 · Charges for Services	119,901.33	121,000.00	(1,098.67)	99.1%
Total Income	346,616.72	277,550.00	69,066.72	124.9%
Gross Profit	346,616.72	277,550.00	69,066.72	124.9%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	60,458.25	57,436.00	3,022.25	105.3%
10.1010 · Hourly Wages	42,321.14	35,000.00	7,321.14	120.9%
10.1020 · Overtime Wages	351.21			
10.1060 · Employee Bonus	10.00	10.00	0.00	100.0%
10.2000 · Employee Pension	1,906.14	2,620.00	(713.86)	72.8%
10.2010 · Emp Health & Life Insurance	2,214.45	6,700.00	(4,485.55)	33.1%
10.2020 · Employee Dental Insurance	396.42	425.00	(28.58)	93.3%
10.2030 · Employee Eyecare Insuran...	83.79	84.00	(0.21)	99.8%
10.3000 · Payroll Taxes	8,018.24	8,000.00	18.24	100.2%
Total 10.1000 · Personal Services	115,759.64	110,275.00	5,484.64	105.0%
20.1000 · Operating Expenses				
20.1001 · Advertising	218.50	200.00	18.50	109.3%
20.1029 · Credit Card Transaction	33.78			
20.1035 · Dues & Fees	335.00	400.00	(65.00)	83.8%
20.1040 · Electric Expense	15,766.38	17,000.00	(1,233.62)	92.7%
20.1060 · Fuel & Oil	5,369.38	5,500.00	(130.62)	97.6%
20.1090 · Gas, Water, & Wastewater	3,286.26	2,500.00	786.26	131.5%
20.1100 · Insurance Expense	6,942.00	7,000.00	(58.00)	99.2%
20.1135 · Liquor & Tobacco License	300.00	300.00	0.00	100.0%
20.1150 · Miscellaneous Other Expe...	615.44	600.00	15.44	102.6%
20.1160 · Postage & Freight Expense	1,244.34	1,200.00	44.34	103.7%
20.1170 · Printing & Publishing	213.04	200.00	13.04	106.5%
20.1180 · Professional & School	169.00	150.00	19.00	112.7%
20.1190 · Repairs & Maint. Buildings	3,615.75	3,500.00	115.75	103.3%
20.1200 · Repairs & Maint. Equipment	21,149.92	3,500.00	17,649.92	604.3%
20.1210 · Repairs & Maint. Grounds	35,317.06	7,000.00	28,317.06	504.5%
20.1240 · Telephone Expense	631.14	500.00	131.14	126.2%

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City of Alma
Budget vs. Actual - Golf Fund
 October 2014 through September 2015

	Oct '14 - Sep...	Budget	\$ Over Budget	% of Budget
20.1250 · Trash Removal	1,389.60	2,000.00	(610.40)	69.5%
20.1260 · Travel & Meal Expense	275.44	300.00	(24.56)	91.8%
Total 20.1000 · Operating Expenses	96,872.03	51,850.00	45,022.03	186.8%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	284.38	6,000.00	(5,715.62)	4.7%
30.1040 · Concession Supplies	5,336.17	4,500.00	836.17	118.6%
30.1041 · Purchases Beer	35,185.56	23,000.00	12,185.56	153.0%
30.1042 · Purchases Beverages	22.07			
30.1044 · Purchases Food	1,110.81	1,300.00	(189.19)	85.4%
30.1045 · Purchases Liquor	20,213.55	28,000.00	(7,786.45)	72.2%
30.1047 · Purchases Pop	5,220.68	5,000.00	220.68	104.4%
30.1060 · Gravel & Barrow	1,004.61	250.00	754.61	401.8%
30.1090 · Office Supplies	0.00	150.00	(150.00)	0.0%
30.1110 · Small Tools	6.67	150.00	(143.33)	4.4%
30.1120 · Supplies	3,049.35	3,000.00	49.35	101.6%
30.1121 · Shop Supplies	0.00	100.00	(100.00)	0.0%
30.1135 · Gift Certificates Redeemed	0.75	500.00	(499.25)	0.2%
Total 30.1000 · Materials & Supplies	71,434.60	71,950.00	(515.40)	99.3%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtur...	58,020.05	8,000.00	50,020.05	725.3%
50.1600 · Cap Outlay - Grounds Proj...	5,303.75	0.00	5,303.75	100.0%
Total 50.1000 · Capital Outlay	63,323.80	8,000.00	55,323.80	791.5%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	19,061.07	19,520.00	(458.93)	97.6%
60.3000 · Loan Interest Payments	5,568.01	5,109.00	459.01	109.0%
Total 60.1000 · Debt Service	24,629.08	24,629.00	0.08	100.0%
Total Expense	372,019.15	266,704.00	105,315.15	139.5%
Net Ordinary Income	(25,402.43)	10,846.00	(36,248.43)	(234.2)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	24,858.14	0.00	24,858.14	100.0%
Total 70.1000 · Other Financing Sources	24,858.14	0.00	24,858.14	100.0%
Total Other Income	24,858.14	0.00	24,858.14	100.0%
Other Expense				
70.5000 · Other Financing Uses				
70.5505 · Transfer Out - Sales Tax	17,832.82	16,000.00	1,832.82	111.5%
Total 70.5000 · Other Financing Uses	17,832.82	16,000.00	1,832.82	111.5%
Total Other Expense	17,832.82	16,000.00	1,832.82	111.5%
Net Other Income	7,025.32	(16,000.00)	23,025.32	(43.9)%
Net Income	(18,377.11)	(5,154.00)	(13,223.11)	356.6%

10/01/15
Cash Basis

City of Alma
Budget vs. Actual - Hospital Sinking Fund
October 2014 through September 2015

	<u>Oct '14 - 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	81.86	300.00	(218.14)	27.3%
Total 03.4000 · Fees, Licenses, & O...	81.86	300.00	(218.14)	27.3%
Total Income	81.86	300.00	(218.14)	27.3%
Gross Profit	81.86	300.00	(218.14)	27.3%
Net Ordinary Income	81.86	300.00	(218.14)	27.3%
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>20,081.90</u>	<u>20,300.00</u>	<u>(218.10)</u>	<u>98.9%</u>

10/01/15

City of Alma
Budget vs. Actual - Library Fund
 October 2014 through September 2015

	Oct '14 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4300 · State Aid	843.00	1,000.00	(157.00)	84.3%
Total 02.4000 · Intergovernmental	843.00	1,000.00	(157.00)	84.3%
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	7,021.70	16,000.00	(8,978.30)	43.9%
03.4045 · Contributions Unrestricted	1,000.00			
03.4070 · Library Fines	1,920.00	1,000.00	920.00	192.0%
03.4100 · Miscellaneous Other Income	6,554.64	1,800.00	4,754.64	364.1%
Total 03.4000 · Fees, Licenses, & Other	16,496.34	18,800.00	(2,303.66)	87.7%
Total Income	17,339.34	19,800.00	(2,460.66)	87.6%
Gross Profit	17,339.34	19,800.00	(2,460.66)	87.6%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	26,724.96	26,725.00	(0.04)	100.0%
10.1010 · Hourly Wages	13,810.04	16,000.00	(2,189.96)	86.3%
10.1060 · Employee Bonus	20.00	20.00	0.00	100.0%
10.2000 · Employee Pension	1,336.20	1,400.00	(63.80)	95.4%
10.2010 · Emp Health & Life Insurance	1,629.84	1,650.00	(20.16)	98.8%
10.2020 · Employee Dental Insurance	431.76	425.00	6.76	101.6%
10.2030 · Employee Eyecare Insurance	83.79	84.00	(0.21)	99.8%
10.3000 · Payroll Taxes	3,004.61	3,600.00	(595.39)	83.5%
10.4005 · Nonemployee Compensation	2,247.00	1,600.00	647.00	140.4%
Total 10.1000 · Personal Services	49,288.20	51,504.00	(2,215.80)	95.7%
20.1000 · Operating Expenses				
20.1025 · Computer Services & Softw...	1,257.80	900.00	357.80	139.8%
20.1035 · Dues & Fees	203.00	400.00	(197.00)	50.8%
20.1040 · Electric Expense	2,799.60	2,800.00	(0.40)	100.0%
20.1090 · Gas, Water, & Wastewater	1,328.46	1,400.00	(71.54)	94.9%
20.1100 · Insurance Expense	2,443.50	3,000.00	(556.50)	81.5%
20.1150 · Miscellaneous Other Expen...	0.00	300.00	(300.00)	0.0%
20.1170 · Printing & Publishing	17.40	100.00	(82.60)	17.4%
20.1180 · Professional & School	195.00	250.00	(55.00)	78.0%
20.1190 · Repairs & Maint. Buildings	6,116.19	750.00	5,366.19	815.5%
20.1200 · Repairs & Maint. Equipment	3,126.40	3,250.00	(123.60)	96.2%
20.1210 · Repairs & Maint. Grounds	274.45			
20.1240 · Telephone Expense	306.53	350.00	(43.47)	87.6%
20.1250 · Trash Removal	84.84	100.00	(15.16)	84.8%
20.1260 · Travel & Meal Expense	221.37	600.00	(378.63)	36.9%
Total 20.1000 · Operating Expenses	18,374.54	14,200.00	4,174.54	129.4%
30.1000 · Materials & Supplies				
30.1020 · Books - Restricted	7,120.69	6,000.00	1,120.69	118.7%
30.1070 · Magazines	481.43	600.00	(118.57)	80.2%
30.1090 · Office Supplies	187.46			
30.1120 · Supplies	2,923.32	1,500.00	1,423.32	194.9%
30.1130 · Videos	1,680.96	1,300.00	380.96	129.3%
Total 30.1000 · Materials & Supplies	12,393.86	9,400.00	2,993.86	131.8%

10/01/15

City of Alma
Budget vs. Actual - Library Fund
 October 2014 through September 2015

	<u>Oct '14 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	1,518.54	3,200.00	(1,681.46)	47.5%
Total 50.1000 · Capital Outlay	1,518.54	3,200.00	(1,681.46)	47.5%
Total Expense	81,575.14	78,304.00	3,271.14	104.2%
Net Ordinary Income	(64,235.80)	(58,504.00)	(5,731.80)	109.8%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	48,800.00	42,200.00	6,600.00	115.6%
Total 70.1000 · Other Financing Sources	48,800.00	42,200.00	6,600.00	115.6%
Total Other Income	48,800.00	42,200.00	6,600.00	115.6%
Net Other Income	48,800.00	42,200.00	6,600.00	115.6%
Net Income	<u>(15,435.80)</u>	<u>(16,304.00)</u>	<u>868.20</u>	<u>94.7%</u>

10/01/15

City of Alma
Budget vs. Actual - Park Fund
 October 2014 through September 2015

	<u>Oct '14 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	6,194.81			
Total 03.4000 · Fees, Licenses, & Other	<u>6,194.81</u>			
Total Income	<u>6,194.81</u>			
Gross Profit	6,194.81			
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	13,328.50	13,200.00	128.50	101.0%
10.3000 · Payroll Taxes	1,019.62	1,100.00	(80.38)	92.7%
Total 10.1000 · Personal Services	<u>14,348.12</u>	<u>14,300.00</u>	<u>48.12</u>	<u>100.3%</u>
20.1000 · Operating Expenses				
20.1040 · Electric Expense	539.54	300.00	239.54	179.8%
20.1060 · Fuel & Oil	1,448.88	1,300.00	148.88	111.5%
20.1090 · Gas, Water, & Wastewater	5,330.47	4,500.00	830.47	118.5%
20.1100 · Insurance Expense	2,764.50	2,600.00	164.50	106.3%
20.1150 · Miscellaneous Other Expe...	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	81.92	400.00	(318.08)	20.5%
20.1200 · Repairs & Maint. Equipment	1,084.92	500.00	584.92	217.0%
20.1210 · Repairs & Maint. Grounds	6,726.54	800.00	5,926.54	840.8%
20.1250 · Trash Removal	380.39	400.00	(19.61)	95.1%
Total 20.1000 · Operating Expenses	<u>18,357.16</u>	<u>10,900.00</u>	<u>7,457.16</u>	<u>168.4%</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	1,125.99	800.00	325.99	140.7%
30.1120 · Supplies	842.37	400.00	442.37	210.6%
Total 30.1000 · Materials & Supplies	<u>1,968.36</u>	<u>1,200.00</u>	<u>768.36</u>	<u>164.0%</u>
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	100.00			
Total 40.1000 · Equipment Rental	<u>100.00</u>			
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtur...	8,091.16	10,300.00	(2,208.84)	78.6%
50.1600 · Cap Outlay - Grounds Proj...	0.00	2,600.00	(2,600.00)	0.0%
Total 50.1000 · Capital Outlay	<u>8,091.16</u>	<u>12,900.00</u>	<u>(4,808.84)</u>	<u>62.7%</u>
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	2,135.75	3,300.00	(1,164.25)	64.7%
60.3000 · Loan Interest Payments	142.35	0.00	142.35	100.0%
Total 60.1000 · Debt Service	<u>2,278.10</u>	<u>3,300.00</u>	<u>(1,021.90)</u>	<u>69.0%</u>
Total Expense	<u>45,142.90</u>	<u>42,600.00</u>	<u>2,542.90</u>	<u>106.0%</u>
Net Ordinary Income	(38,948.09)	(42,600.00)	3,651.91	91.4%

10/01/15

City of Alma
Budget vs. Actual - Park Fund
 October 2014 through September 2015

	<u>Oct '14 - Se...</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	31,000.00	33,000.00	(2,000.00)	93.9%
70.2500 · Loan Proceeds	7,891.16	9,800.00	(1,908.84)	80.5%
Total 70.1000 · Other Financing Sources	<u>38,891.16</u>	<u>42,800.00</u>	<u>(3,908.84)</u>	<u>90.9%</u>
Total Other Income	<u>38,891.16</u>	<u>42,800.00</u>	<u>(3,908.84)</u>	<u>90.9%</u>
Net Other Income	<u>38,891.16</u>	<u>42,800.00</u>	<u>(3,908.84)</u>	<u>90.9%</u>
Net Income	<u>(56.93)</u>	<u>200.00</u>	<u>(256.93)</u>	<u>(28.5)%</u>

10/01/15

City of Alma
Budget vs. Actual - Pheasant Ridge Trail Fund
 October 2014 through September 2015

	<u>Oct '14 - ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	2,429.28	2,500.00	(70.72)	97.2%
20.1210 · Repairs & Maint. Grounds	0.00	500.00	(500.00)	0.0%
Total 20.1000 · Operating Expenses	<u>2,429.28</u>	<u>3,000.00</u>	<u>(570.72)</u>	<u>81.0%</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	50.00	(50.00)	0.0%
30.1100 · Signs & Posts	31.82	50.00	(18.18)	63.6%
Total 30.1000 · Materials & Supplies	<u>31.82</u>	<u>100.00</u>	<u>(68.18)</u>	<u>31.8%</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	0.00	500.00	(500.00)	0.0%
Total 50.1000 · Capital Outlay	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>	<u>0.0%</u>
Total Expense	<u>2,461.10</u>	<u>3,600.00</u>	<u>(1,138.90)</u>	<u>68.4%</u>
Net Ordinary Income	<u>(2,461.10)</u>	<u>(3,600.00)</u>	<u>1,138.90</u>	<u>68.4%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	2,700.00	3,800.00	(1,100.00)	71.1%
Total 70.1000 · Other Financing Sources	<u>2,700.00</u>	<u>3,800.00</u>	<u>(1,100.00)</u>	<u>71.1%</u>
Total Other Income	<u>2,700.00</u>	<u>3,800.00</u>	<u>(1,100.00)</u>	<u>71.1%</u>
Net Other Income	<u>2,700.00</u>	<u>3,800.00</u>	<u>(1,100.00)</u>	<u>71.1%</u>
Net Income	<u><u>238.90</u></u>	<u><u>200.00</u></u>	<u><u>38.90</u></u>	<u><u>119.5%</u></u>

10/01/15

City of Alma
Budget vs. Actual - Police Protection Fund
 October 2014 through September 2015

	<u>Oct '14 - 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>

10/01/15

City of Alma

Budget vs. Actual - Pool Fund

October 2014 through September 2015

	Oct '14 - Sep 15	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4301 · Property Taxes	65,274.95	79,000.00	(13,725.05)	82.6%
01.4302 · Local Option Sales Tax 1/2%	66,751.99	50,000.00	16,751.99	133.5%
Total 01.4000 · Taxes	132,026.94	129,000.00	3,026.94	102.3%
03.4000 · Fees, Licenses, & Other				
03.4020 · Concessions Sales	1,777.54	3,000.00	(1,222.46)	59.3%
03.4045 · Contributions Unrestricted	3,350.23	0.00	3,350.23	100.0%
03.4100 · Miscellaneous Other Income	192,104.11	175,000.00	17,104.11	109.8%
03.4140 · Swim Pool Tickets	8,681.50	6,000.00	2,681.50	144.7%
Total 03.4000 · Fees, Licenses, & Other	205,913.38	184,000.00	21,913.38	111.9%
Total Income	337,940.32	313,000.00	24,940.32	108.0%
Gross Profit	337,940.32	313,000.00	24,940.32	108.0%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	34,771.05	44,000.00	(9,228.95)	79.0%
10.3000 · Payroll Taxes	2,696.78	3,700.00	(1,003.22)	72.9%
Total 10.1000 · Personal Services	37,467.83	47,700.00	(10,232.17)	78.5%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	60.00			
20.1035 · Dues & Fees	40.00	40.00	0.00	100.0%
20.1040 · Electric Expense	2,232.88	1,500.00	732.88	148.9%
20.1050 · Engineering Fees	37,376.05			
20.1090 · Gas, Water, & Wastewater	1,199.19	5,500.00	(4,300.81)	21.8%
20.1100 · Insurance Expense	3,517.00	3,700.00	(183.00)	95.1%
20.1150 · Miscellaneous Other Expen...	17,061.81	100.00	16,961.81	17,061.8%
20.1158 · Pool Certification	1,910.00	1,500.00	410.00	127.3%
20.1170 · Printing & Publishing	137.20	300.00	(162.80)	45.7%
20.1190 · Repairs & Maint. Buildings	1,009.46	2,000.00	(990.54)	50.5%
20.1200 · Repairs & Maint. Equipment	517.94	1,000.00	(482.06)	51.8%
20.1210 · Repairs & Maint. Grounds	0.00	100.00	(100.00)	0.0%
20.1230 · Sales Tax in Sales	909.27	500.00	409.27	181.9%
20.1240 · Telephone Expense	540.79	500.00	40.79	108.2%
20.1250 · Trash Removal	30.64	100.00	(69.36)	30.6%
20.1260 · Travel & Meal Expense	7.50			
20.1270 · Uniform Expense	935.14	1,000.00	(64.86)	93.5%
Total 20.1000 · Operating Expenses	67,484.87	17,840.00	49,644.87	378.3%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	4,002.65	4,000.00	2.65	100.1%
30.1040 · Concession Supplies	1,052.54	3,000.00	(1,947.46)	35.1%
30.1044 · Purchases Food	661.65	0.00	661.65	100.0%
30.1120 · Supplies	1,388.30	1,000.00	388.30	138.8%
Total 30.1000 · Materials & Supplies	7,105.14	8,000.00	(894.86)	88.8%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	1,100.00			
Total 40.1000 · Equipment Rental	1,100.00			
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	0.00	5,000.00	(5,000.00)	0.0%
50.1300 · Cap Outlay - Equip & fixtures	1,603,024.07	1,175,000.00	428,024.07	136.4%
Total 50.1000 · Capital Outlay	1,603,024.07	1,180,000.00	423,024.07	135.8%

10/01/15

City of Alma
Budget vs. Actual - Pool Fund
 October 2014 through September 2015

	Oct '14 - Sep 15	Budget	\$ Over Bud...	% of Budget
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	85,000.00	85,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	44,307.62	44,308.00	(0.38)	100.0%
Total 60.1000 · Debt Service	<u>129,307.62</u>	<u>129,308.00</u>	<u>(0.38)</u>	<u>100.0%</u>
Total Expense	<u>1,845,489.53</u>	<u>1,382,848.00</u>	<u>462,641.53</u>	<u>133.5%</u>
Net Ordinary Income	<u>(1,507,549.21)</u>	<u>(1,069,848.00)</u>	<u>(437,701.21)</u>	<u>140.9%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	62,500.00	51,000.00	11,500.00	122.5%
Total 70.1000 · Other Financing Sources	<u>62,500.00</u>	<u>51,000.00</u>	<u>11,500.00</u>	<u>122.5%</u>
Total Other Income	<u>62,500.00</u>	<u>51,000.00</u>	<u>11,500.00</u>	<u>122.5%</u>
Net Other Income	<u>62,500.00</u>	<u>51,000.00</u>	<u>11,500.00</u>	<u>122.5%</u>
Net Income	<u>(1,445,049.21)</u>	<u>(1,018,848.00)</u>	<u>(426,201.21)</u>	<u>141.8%</u>

10/01/15

City of Alma
Budget vs. Actual - Recreation Fund
 October 2014 through September 2015

	<u>Oct '14 - 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	876.49	1,200.00	(323.51)	73.0%
20.1060 · Fuel & Oil	13.94	300.00	(286.06)	4.6%
20.1090 · Gas, Water, & Wastewater	5,747.23	1,200.00	4,547.23	478.9%
20.1100 · Insurance Expense	1,801.00	1,800.00	1.00	100.1%
20.1190 · Repairs & Maint. Buildings	405.66	150.00	255.66	270.4%
20.1200 · Repairs & Maint. Equipment	1,137.00	1,000.00	137.00	113.7%
20.1210 · Repairs & Maint. Grounds	4,068.49	2,500.00	1,568.49	162.7%
20.1250 · Trash Removal	226.24	250.00	(23.76)	90.5%
Total 20.1000 · Operating Expenses	<u>14,276.05</u>	<u>8,400.00</u>	<u>5,876.05</u>	<u>170.0%</u>
30.1000 · Materials & Supplies				
30.1060 · Gravel & Barrow	0.00	150.00	(150.00)	0.0%
30.1120 · Supplies	37.60	250.00	(212.40)	15.0%
Total 30.1000 · Materials & Supplies	<u>37.60</u>	<u>400.00</u>	<u>(362.40)</u>	<u>9.4%</u>
50.1000 · Capital Outlay				
50.1600 · Cap Outlay - Grounds Proj...	1,327.80	1,500.00	(172.20)	88.5%
Total 50.1000 · Capital Outlay	<u>1,327.80</u>	<u>1,500.00</u>	<u>(172.20)</u>	<u>88.5%</u>
Total Expense	<u>15,641.45</u>	<u>10,300.00</u>	<u>5,341.45</u>	<u>151.9%</u>
Net Ordinary Income	<u>(15,641.45)</u>	<u>(10,300.00)</u>	<u>(5,341.45)</u>	<u>151.9%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	15,600.00	10,500.00	5,100.00	148.6%
Total 70.1000 · Other Financing Sources	<u>15,600.00</u>	<u>10,500.00</u>	<u>5,100.00</u>	<u>148.6%</u>
Total Other Income	<u>15,600.00</u>	<u>10,500.00</u>	<u>5,100.00</u>	<u>148.6%</u>
Net Other Income	<u>15,600.00</u>	<u>10,500.00</u>	<u>5,100.00</u>	<u>148.6%</u>
Net Income	<u>(41.45)</u>	<u>200.00</u>	<u>(241.45)</u>	<u>(20.7)%</u>

10/01/15

City of Alma
Budget vs. Actual - RV Park Fund
 October 2014 through September 2015

	<u>Oct '14 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inc...	102.74			
Total 03.4000 · Fees, Licenses, & Ot...	102.74			
04.4000 · Charges for Services				
04.4400 · Campground Fees	53,266.57	33,000.00	20,266.57	161.4%
04.4900 · Sales Tax Collected	3,817.03			
Total 04.4000 · Charges for Services	57,083.60	33,000.00	24,083.60	173.0%
Total Income	57,186.34	33,000.00	24,186.34	173.3%
Gross Profit	57,186.34	33,000.00	24,186.34	173.3%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	7,800.00	7,800.00	0.00	100.0%
10.3000 · Payroll Taxes	624.60	650.00	(25.40)	96.1%
Total 10.1000 · Personal Services	8,424.60	8,450.00	(25.40)	99.7%
20.1000 · Operating Expenses				
20.1015 · Cable Television Expense	662.64	650.00	12.64	101.9%
20.1040 · Electric Expense	6,230.63	7,900.00	(1,669.37)	78.9%
20.1060 · Fuel & Oil	313.78	400.00	(86.22)	78.4%
20.1090 · Gas, Water, & Wastewater	2,110.84	2,500.00	(389.16)	84.4%
20.1100 · Insurance Expense	998.50	1,300.00	(301.50)	76.8%
20.1102 · Internet Expense	2,097.00	500.00	1,597.00	419.4%
20.1140 · Lodging Tax in Sales	100.00	150.00	(50.00)	66.7%
20.1190 · Repairs & Maint. Buildings	458.31	500.00	(41.69)	91.7%
20.1200 · Repairs & Maint. Equipm...	1,031.55	200.00	831.55	515.8%
20.1210 · Repairs & Maint. Grounds	397.99	1,000.00	(602.01)	39.8%
20.1230 · Sales Tax in Sales	9,195.94	2,475.00	6,720.94	371.6%
20.1235 · Subscriptions	0.00	75.00	(75.00)	0.0%
20.1240 · Telephone Expense	643.04	600.00	43.04	107.2%
20.1250 · Trash Removal	1,622.21	1,000.00	622.21	162.2%
Total 20.1000 · Operating Expenses	25,862.43	19,250.00	6,612.43	134.4%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	75.00	(75.00)	0.0%
30.1090 · Office Supplies	0.00	50.00	(50.00)	0.0%
30.1100 · Signs & Posts	38.81	50.00	(11.19)	77.6%
30.1120 · Supplies	396.40	400.00	(3.60)	99.1%
Total 30.1000 · Materials & Supplies	435.21	575.00	(139.79)	75.7%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	91,286.00	82,000.00	9,286.00	111.3%
Total 50.1000 · Capital Outlay	91,286.00	82,000.00	9,286.00	111.3%
Total Expense	126,008.24	110,275.00	15,733.24	114.3%
Net Ordinary Income	(68,821.90)	(77,275.00)	8,453.10	89.1%
Net Income	<u>(68,821.90)</u>	<u>(77,275.00)</u>	<u>8,453.10</u>	<u>89.1%</u>

10/01/15

City of Alma
Budget vs. Actual - Sanitation Fund
 October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4035 · Compost Key Fees	2,300.00	2,200.00	100.00	104.5%
Total 03.4000 · Fees, Licenses, & Other	2,300.00	2,200.00	100.00	104.5%
04.4000 · Charges for Services				
04.4200 · Trash Service Charges	167,423.74	165,000.00	2,423.74	101.5%
Total 04.4000 · Charges for Services	167,423.74	165,000.00	2,423.74	101.5%
Total Income	169,723.74	167,200.00	2,523.74	101.5%
Gross Profit	169,723.74	167,200.00	2,523.74	101.5%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	47,505.77	55,000.00	(7,494.23)	86.4%
10.1020 · Overtime Wages	1,090.18	300.00	790.18	363.4%
10.1030 · Vacation Wages	1,900.24			
10.1040 · Holiday Wages	2,922.66			
10.1050 · Sick Time Wages	1,885.11			
10.1060 · Employee Bonus	100.00	80.00	20.00	125.0%
10.2000 · Employee Pension	2,641.19	2,600.00	41.19	101.6%
10.2010 · Emp Health & Life Insurance	6,517.10	8,200.00	(1,682.90)	79.5%
10.2020 · Employee Dental Insurance	648.92	640.00	8.92	101.4%
10.2030 · Employee Eyecare Insurance	118.44	125.00	(6.56)	94.8%
10.3000 · Payroll Taxes	4,181.29	4,600.00	(418.71)	90.9%
Total 10.1000 · Personal Services	69,510.90	71,545.00	(2,034.10)	97.2%
20.1000 · Operating Expenses				
20.1016 · City Wide Clean Up	4,600.57	5,500.00	(899.43)	83.6%
20.1025 · Computer Services & Software	91.08	900.00	(808.92)	10.1%
20.1035 · Dues & Fees	45.00	100.00	(55.00)	45.0%
20.1040 · Electric Expense	435.36	450.00	(14.64)	96.7%
20.1060 · Fuel & Oil	9,920.16	13,500.00	(3,579.84)	73.5%
20.1100 · Insurance Expense	3,001.50	3,500.00	(498.50)	85.8%
20.1150 · Miscellaneous Other Expense	0.00	250.00	(250.00)	0.0%
20.1160 · Postage & Freight Expense	1,056.71	1,000.00	56.71	105.7%
20.1170 · Printing & Publishing	389.50	250.00	139.50	155.8%
20.1180 · Professional & School	77.11			
20.1187 · Recycling Fees	4,200.00	4,200.00	0.00	100.0%
20.1190 · Repairs & Maint. Buildings	522.50			
20.1195 · Repairs & Maint. Dumpsters ...	186.78	500.00	(313.22)	37.4%
20.1200 · Repairs & Maint. Equipment	3,488.36	2,000.00	1,488.36	174.4%
20.1250 · Trash Removal	22,829.93	30,000.00	(7,170.07)	76.1%
20.1270 · Uniform Expense	387.29	400.00	(12.71)	96.8%
Total 20.1000 · Operating Expenses	51,231.85	62,550.00	(11,318.15)	81.9%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	12.46			
30.1120 · Supplies	1,080.53	1,600.00	(519.47)	67.5%
Total 30.1000 · Materials & Supplies	1,092.99	1,600.00	(507.01)	68.3%

10/01/15

City of Alma
Budget vs. Actual - Sanitation Fund
 October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	74,529.25	74,529.00	0.25	100.0%
60.3000 · Loan Interest Payments	4,290.71	4,291.00	(0.29)	100.0%
Total 60.1000 · Debt Service	<u>78,819.96</u>	<u>78,820.00</u>	<u>(0.04)</u>	<u>100.0%</u>
Total Expense	<u>200,655.70</u>	<u>214,515.00</u>	<u>(13,859.30)</u>	<u>93.5%</u>
Net Ordinary Income	<u>(30,931.96)</u>	<u>(47,315.00)</u>	<u>16,383.04</u>	<u>65.4%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	39,785.00	50,500.00	(10,715.00)	78.8%
Total 70.1000 · Other Financing Sources	<u>39,785.00</u>	<u>50,500.00</u>	<u>(10,715.00)</u>	<u>78.8%</u>
Total Other Income	<u>39,785.00</u>	<u>50,500.00</u>	<u>(10,715.00)</u>	<u>78.8%</u>
Net Other Income	<u>39,785.00</u>	<u>50,500.00</u>	<u>(10,715.00)</u>	<u>78.8%</u>
Net Income	<u>8,853.04</u>	<u>3,185.00</u>	<u>5,668.04</u>	<u>278.0%</u>

10/01/15

City of Alma
Budget vs. Actual - Shop Fund
 October 2014 through September 2015

	<u>Oct '14 - 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	1,052.98	900.00	152.98	117.0%
20.1060 · Fuel & Oil	416.43	100.00	316.43	416.4%
20.1090 · Gas, Water, & Wastewater	4,386.08	5,000.00	(613.92)	87.7%
20.1100 · Insurance Expense	912.50	1,000.00	(87.50)	91.3%
20.1102 · Internet Expense	6.22			
20.1150 · Miscellaneous Other Expe...	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	42.16	500.00	(457.84)	8.4%
20.1200 · Repairs & Maint. Equipment	147.34	600.00	(452.66)	24.6%
20.1240 · Telephone Expense	768.48	780.00	(11.52)	98.5%
20.1250 · Trash Removal	684.96	700.00	(15.04)	97.9%
Total 20.1000 · Operating Expenses	<u>8,417.15</u>	<u>9,680.00</u>	<u>(1,262.85)</u>	<u>87.0%</u>
30.1000 · Materials & Supplies				
30.1110 · Small Tools	25.08	150.00	(124.92)	16.7%
30.1120 · Supplies	749.65	1,000.00	(250.35)	75.0%
Total 30.1000 · Materials & Supplies	<u>774.73</u>	<u>1,150.00</u>	<u>(375.27)</u>	<u>67.4%</u>
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	2,242.72	6,100.00	(3,857.28)	36.8%
Total 50.1000 · Capital Outlay	<u>2,242.72</u>	<u>6,100.00</u>	<u>(3,857.28)</u>	<u>36.8%</u>
Total Expense	<u>11,434.60</u>	<u>16,930.00</u>	<u>(5,495.40)</u>	<u>67.5%</u>
Net Ordinary Income	<u>(11,434.60)</u>	<u>(16,930.00)</u>	<u>5,495.40</u>	<u>67.5%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	12,000.00	17,000.00	(5,000.00)	70.6%
Total 70.1000 · Other Financing Sources	<u>12,000.00</u>	<u>17,000.00</u>	<u>(5,000.00)</u>	<u>70.6%</u>
Total Other Income	<u>12,000.00</u>	<u>17,000.00</u>	<u>(5,000.00)</u>	<u>70.6%</u>
Net Other Income	<u>12,000.00</u>	<u>17,000.00</u>	<u>(5,000.00)</u>	<u>70.6%</u>
Net Income	<u>565.40</u>	<u>70.00</u>	<u>495.40</u>	<u>807.7%</u>

10/01/15

City of Alma
Budget vs. Actual - Street Fund
 October 2014 through September 2015

	Oct '14 - Sep ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4200 · Motor Vehicle Taxes	41,928.96	25,000.00	16,928.96	167.7%
01.4300 · Local Option Sales Tax 1%	25,134.76	35,000.00	(9,865.24)	71.8%
01.4302 · Local Option Sales Tax 1/...	9,865.24			
Total 01.4000 · Taxes	76,928.96	60,000.00	16,928.96	128.2%
02.4000 · Intergovernmental				
02.4400 · Highway Allocation/Incent...	131,663.91	130,353.00	1,310.91	101.0%
02.4500 · Motor Vehicle Fee	10,567.98	10,000.00	567.98	105.7%
Total 02.4000 · Intergovernmental	142,231.89	140,353.00	1,878.89	101.3%
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inco...	2,438.58			
Total 03.4000 · Fees, Licenses, & Other	2,438.58			
Total Income	221,599.43	200,353.00	21,246.43	110.6%
Gross Profit	221,599.43	200,353.00	21,246.43	110.6%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	27,621.81	30,000.00	(2,378.19)	92.1%
10.1020 · Overtime Wages	486.99	500.00	(13.01)	97.4%
10.1030 · Vacation Wages	762.40			
10.1040 · Holiday Wages	457.44			
10.1050 · Sick Time Wages	495.56			
10.1060 · Employee Bonus	0.00	80.00	(80.00)	0.0%
10.2000 · Employee Pension	1,006.85	1,000.00	6.85	100.7%
10.2010 · Emp Health & Life Insuran...	7,015.36	5,800.00	1,215.36	121.0%
10.2020 · Employee Dental Insurance	236.11	215.00	21.11	109.8%
10.2030 · Employee Eyecare Insuran...	45.57	42.00	3.57	108.5%
10.3000 · Payroll Taxes	2,210.21	2,800.00	(589.79)	78.9%
Total 10.1000 · Personal Services	40,338.30	40,437.00	(98.70)	99.8%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	120.00	120.00	0.00	100.0%
20.1035 · Dues & Fees	140.00	100.00	40.00	140.0%
20.1040 · Electric Expense	36,766.38	35,000.00	1,766.38	105.0%
20.1050 · Engineering Fees	1,000.00	1,000.00	0.00	100.0%
20.1060 · Fuel & Oil	7,194.87	9,400.00	(2,205.13)	76.5%
20.1100 · Insurance Expense	6,619.00	9,380.00	(2,761.00)	70.6%
20.1150 · Miscellaneous Other Expe...	800.00	50.00	750.00	1,600.0%
20.1200 · Repairs & Maint. Equipment	6,126.73	6,000.00	126.73	102.1%
20.1210 · Repairs & Maint. Grounds	763.98	2,000.00	(1,236.02)	38.2%
20.1225 · Repairs & Maint. Streets	21,473.08	45,000.00	(23,526.92)	47.7%
20.1226 · Repairs & Maint. Sidewalks	2,343.26	5,000.00	(2,656.74)	46.9%
20.1260 · Travel & Meal Expense	0.00	50.00	(50.00)	0.0%
20.1270 · Uniform Expense	386.94	350.00	36.94	110.6%
Total 20.1000 · Operating Expenses	83,734.24	113,450.00	(29,715.76)	73.8%

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City of Alma
Budget vs. Actual - Street Fund
 October 2014 through September 2015

	Oct '14 - Sep ...	Budget	\$ Over Budget	% of Budget
30.1000 · Materials & Supplies				
30.1010 · Asphaltic	0.00	800.00	(800.00)	0.0%
30.1030 · Chemicals	168.15	800.00	(631.85)	21.0%
30.1050 · Concrete	0.00	1,500.00	(1,500.00)	0.0%
30.1060 · Gravel & Barrow	0.00	3,000.00	(3,000.00)	0.0%
30.1100 · Signs & Posts	462.14	800.00	(337.86)	57.8%
30.1110 · Small Tools	5.75	0.00	5.75	100.0%
30.1120 · Supplies	407.58	800.00	(392.42)	50.9%
Total 30.1000 · Materials & Supplies	1,043.62	7,700.00	(6,656.38)	13.6%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtur...	29,615.37	35,115.00	(5,499.63)	84.3%
Total 50.1000 · Capital Outlay	29,615.37	35,115.00	(5,499.63)	84.3%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	45,000.00	45,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	14,802.50	17,475.00	(2,672.50)	84.7%
Total 60.1000 · Debt Service	59,802.50	62,475.00	(2,672.50)	95.7%
Total Expense	214,534.03	259,177.00	(44,642.97)	82.8%
Net Ordinary Income	7,065.40	(58,824.00)	65,889.40	(12.0)%
Net Income	7,065.40	(58,824.00)	65,889.40	(12.0)%

10/01/15

City of Alma
Budget vs. Actual - Wastewater Utility
 October 2014 through September 2015

	Oct '14 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	3,122.28	1,000.00	2,122.28	312.2%
03.4100 · Miscellaneous Other Income	3,902.81			
Total 03.4000 · Fees, Licenses, & Other	7,025.09	1,000.00	6,025.09	702.5%
04.4000 · Charges for Services				
04.4050 · Metered Sales	25.37			
04.4100 · Wastewater Charges	74,366.01	73,000.00	1,366.01	101.9%
Total 04.4000 · Charges for Services	74,391.38	73,000.00	1,391.38	101.9%
Total Income	81,416.47	74,000.00	7,416.47	110.0%
Gross Profit	81,416.47	74,000.00	7,416.47	110.0%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	16,544.08	19,700.00	(3,155.92)	84.0%
10.1020 · Overtime Wages	829.11	500.00	329.11	165.8%
10.1030 · Vacation Wages	1,010.18			
10.1040 · Holiday Wages	2,115.66			
10.1050 · Sick Time Wages	152.48			
10.1060 · Employee Bonus	80.00			
10.2000 · Employee Pension	1,032.59	1,000.00	32.59	103.3%
10.2010 · Emp Health & Life Insurance	2,460.65	5,800.00	(3,339.35)	42.4%
10.2020 · Employee Dental Insurance	195.65	214.00	(18.35)	91.4%
10.2030 · Employee Eyecare Insurance	38.22	42.00	(3.78)	91.0%
10.3000 · Payroll Taxes	1,556.05	1,800.00	(243.95)	86.4%
Total 10.1000 · Personal Services	26,014.67	29,056.00	(3,041.33)	89.5%
20.1000 · Operating Expenses				
20.1025 · Computer Services & Software	91.08	700.00	(608.92)	13.0%
20.1030 · Deposit Refunds	608.82	100.00	508.82	608.8%
20.1035 · Dues & Fees	229.67	300.00	(70.33)	76.6%
20.1040 · Electric Expense	5,547.96	6,300.00	(752.04)	88.1%
20.1060 · Fuel & Oil	28.64	500.00	(471.36)	5.7%
20.1090 · Gas, Water, & Wastewater	229.04	200.00	29.04	114.5%
20.1100 · Insurance Expense	1,220.50	2,000.00	(779.50)	61.0%
20.1105 · Land Lease	520.43	505.00	15.43	103.1%
20.1120 · Line Maintenance	7,404.50	8,200.00	(795.50)	90.3%
20.1150 · Miscellaneous Other Expense	0.00	500.00	(500.00)	0.0%
20.1160 · Postage & Freight Expense	1,056.71	1,000.00	56.71	105.7%
20.1180 · Professional & School	182.11	400.00	(217.89)	45.5%
20.1200 · Repairs & Maint. Equipment	454.22	1,500.00	(1,045.78)	30.3%
20.1230 · Sales Tax in Sales	4,606.83	4,600.00	6.83	100.1%
20.1260 · Travel & Meal Expense	17.83	300.00	(282.17)	5.9%
Total 20.1000 · Operating Expenses	22,198.34	27,105.00	(4,906.66)	81.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	224.73	1,000.00	(775.27)	22.5%
30.1110 · Small Tools	0.00	100.00	(100.00)	0.0%
30.1120 · Supplies	684.63	300.00	384.63	228.2%
Total 30.1000 · Materials & Supplies	909.36	1,400.00	(490.64)	65.0%

10/01/15

City of Alma
Budget vs. Actual - Wastewater Utility
 October 2014 through September 2015

	<u>Oct '14 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	7,109.73	8,505.00	(1,395.27)	83.6%
50.1900 · Cap Out-Wastewater Utility Proj	4,529.50	4,825.00	(295.50)	93.9%
Total 50.1000 · Capital Outlay	<u>11,639.23</u>	<u>13,330.00</u>	<u>(1,690.77)</u>	<u>87.3%</u>
Total Expense	<u>60,761.60</u>	<u>70,891.00</u>	<u>(10,129.40)</u>	<u>85.7%</u>
Net Ordinary Income	<u>20,654.87</u>	<u>3,109.00</u>	<u>17,545.87</u>	<u>664.4%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	5,500.00	(5,500.00)	0.0%
Total 70.1000 · Other Financing Sources	<u>0.00</u>	<u>5,500.00</u>	<u>(5,500.00)</u>	<u>0.0%</u>
Total Other Income	<u>0.00</u>	<u>5,500.00</u>	<u>(5,500.00)</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>5,500.00</u>	<u>(5,500.00)</u>	<u>0.0%</u>
Net Income	<u><u>20,654.87</u></u>	<u><u>8,609.00</u></u>	<u><u>12,045.87</u></u>	<u><u>239.9%</u></u>

10/01/15

City of Alma
Budget vs. Actual - Water Utility Fund
 October 2014 through September 2015

	<u>Oct '14 - S...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	3,122.50	1,500.00	1,622.50	208.2%
03.4100 · Miscellaneous Other Income	12,375.10	2,000.00	10,375.10	618.8%
Total 03.4000 · Fees, Licenses, & Other	15,497.60	3,500.00	11,997.60	442.8%
04.4000 · Charges for Services				
04.4050 · Metered Sales	258,049.35	225,000.00	33,049.35	114.7%
Total 04.4000 · Charges for Services	258,049.35	225,000.00	33,049.35	114.7%
Total Income	273,546.95	228,500.00	45,046.95	119.7%
Gross Profit	273,546.95	228,500.00	45,046.95	119.7%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	53,274.76	61,000.00	(7,725.24)	87.3%
10.1020 · Overtime Wages	2,417.05	1,000.00	1,417.05	241.7%
10.1030 · Vacation Wages	4,354.26			
10.1040 · Holiday Wages	2,462.22			
10.1050 · Sick Time Wages	1,695.31			
10.1060 · Employee Bonus	380.00	400.00	(20.00)	95.0%
10.2000 · Employee Pension	3,210.20	3,100.00	110.20	103.6%
10.2010 · Emp Health & Life Insurance	17,286.70	20,000.00	(2,713.30)	86.4%
10.2020 · Employee Dental Insurance	608.46	640.00	(31.54)	95.1%
10.2030 · Employee Eyecare Insurance	125.79	125.00	0.79	100.6%
10.3000 · Payroll Taxes	4,713.53	5,200.00	(486.47)	90.6%
Total 10.1000 · Personal Services	90,528.28	91,465.00	(936.72)	99.0%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	0.00	120.00	(120.00)	0.0%
20.1025 · Computer Services & Software	91.08	800.00	(708.92)	11.4%
20.1030 · Deposit Refunds	683.07	500.00	183.07	136.6%
20.1035 · Dues & Fees	1,259.30	2,500.00	(1,240.70)	50.4%
20.1040 · Electric Expense	17,652.39	25,000.00	(7,347.61)	70.6%
20.1060 · Fuel & Oil	2,444.52	3,800.00	(1,355.48)	64.3%
20.1100 · Insurance Expense	8,876.50	12,000.00	(3,123.50)	74.0%
20.1120 · Line Maintenance	3,383.20	8,000.00	(4,616.80)	42.3%
20.1150 · Miscellaneous Other Expense	0.00	500.00	(500.00)	0.0%
20.1160 · Postage & Freight Expense	1,081.42	1,000.00	81.42	108.1%
20.1170 · Printing & Publishing	395.82	250.00	145.82	158.3%
20.1180 · Professional & School	152.11	100.00	52.11	152.1%
20.1185 · Publicity	500.00	500.00	0.00	100.0%
20.1190 · Repairs & Maint. Buildings	211.49	800.00	(588.51)	26.4%
20.1200 · Repairs & Maint. Equipment	940.09	4,000.00	(3,059.91)	23.5%
20.1210 · Repairs & Maint. Grounds	0.00	300.00	(300.00)	0.0%
20.1220 · Repairs & Maint. Wells	2,341.44	1,500.00	841.44	156.1%
20.1230 · Sales Tax in Sales	14,853.94	12,000.00	2,853.94	123.8%
20.1260 · Travel & Meal Expense	0.00	300.00	(300.00)	0.0%
20.1270 · Uniform Expense	685.82	800.00	(114.18)	85.7%
20.1280 · Water Testing	1,897.25	1,200.00	697.25	158.1%
Total 20.1000 · Operating Expenses	57,449.44	75,970.00	(18,520.56)	75.6%

10/01/15

City of Alma
Budget vs. Actual - Water Utility Fund
 October 2014 through September 2015

	Oct '14 - S...	Budget	\$ Over Bu...	% of Budget
30.1000 · Materials & Supplies				
30.1030 · Chemicals	7,383.00	4,000.00	3,383.00	184.6%
30.1110 · Small Tools	21.02	100.00	(78.98)	21.0%
30.1120 · Supplies	968.17	800.00	168.17	121.0%
Total 30.1000 · Materials & Supplies	8,372.19	4,900.00	3,472.19	170.9%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	38.68			
50.1300 · Cap Outlay - Equip & fixtures	31,153.97	14,000.00	17,153.97	222.5%
50.1800 · Cap Outlay - Water Utility proj	10,399.36	10,400.00	(0.64)	100.0%
Total 50.1000 · Capital Outlay	41,592.01	24,400.00	17,192.01	170.5%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	43,000.00	43,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	1,627.11	1,627.00	0.11	100.0%
Total 60.1000 · Debt Service	44,627.11	44,627.00	0.11	100.0%
Total Expense	242,569.03	241,362.00	1,207.03	100.5%
Net Ordinary Income	30,977.92	(12,862.00)	43,839.92	(240.8)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	38,000.00	(38,000.00)	0.0%
Total 70.1000 · Other Financing Sources	0.00	38,000.00	(38,000.00)	0.0%
Total Other Income	0.00	38,000.00	(38,000.00)	0.0%
Net Other Income	0.00	38,000.00	(38,000.00)	0.0%
Net Income	30,977.92	25,138.00	5,839.92	123.2%

10/01/15
Cash Basis

City of Alma
Budget vs. Actual - Pool Sinking Fund
October 2014 through September 2015

	<u>Oct '14 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inc...	500.00			
Total 03.4000 · Fees, Licenses, & Ot...	<u>500.00</u>			
Total Income	<u>500.00</u>			
Gross Profit	500.00			
Expense				
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	46,520.84			
50.1300 · Cap Outlay - Equip & fixt...	0.00	46,020.00	(46,020.00)	0.0%
Total 50.1000 · Capital Outlay	<u>46,520.84</u>	<u>46,020.00</u>	<u>500.84</u>	<u>101.1%</u>
Total Expense	<u>46,520.84</u>	<u>46,020.00</u>	<u>500.84</u>	<u>101.1%</u>
Net Ordinary Income	<u>(46,020.84)</u>	<u>(46,020.00)</u>	<u>(0.84)</u>	<u>100.0%</u>
Net Income	<u><u>(46,020.84)</u></u>	<u><u>(46,020.00)</u></u>	<u><u>(0.84)</u></u>	<u><u>100.0%</u></u>