

09/04/18

City of Alma

Budget vs. Actual - Airport Fund

Cash Basis

October 2017 through August 2018

	Oct '17 - Aug 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	420.00			
03.4120 · Rent Income	12,317.52	12,564.00	(246.48)	98.0%
03.4801 · Dept of Aeronautics-Terminal	58,234.07			
Total 03.4000 · Fees, Licenses, & Other	70,971.59	12,564.00	58,407.59	564.9%
04.4000 · Charges for Services				
04.4060 · Fuel Sales	20,135.12	27,000.00	(6,864.88)	74.6%
Total 04.4000 · Charges for Services	20,135.12	27,000.00	(6,864.88)	74.6%
Total Income	91,106.71	39,564.00	51,542.71	230.3%
Gross Profit	91,106.71	39,564.00	51,542.71	230.3%
Expense				
20.1000 · Operating Expenses				
20.1015 · Cable Television Expense	1,244.06	1,050.00	194.06	118.5%
20.1025 · Computer Services & Software	0.00	25.00	(25.00)	0.0%
20.1035 · Dues & Fees	1,224.20	1,200.00	24.20	102.0%
20.1040 · Electric Expense	1,676.27	1,800.00	(123.73)	93.1%
20.1060 · Fuel & Oil	14,330.32	250.00	14,080.32	5,732.1%
20.1085 · Fuel Purchases	0.00	20,000.00	(20,000.00)	0.0%
20.1090 · Gas, Water, & Wastewater	438.15	700.00	(261.85)	62.6%
20.1100 · Insurance Expense	10,902.00	8,300.00	2,602.00	131.3%
20.1102 · Internet Expense	559.33	425.00	134.33	131.6%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1170 · Printing & Publishing	37.30	50.00	(12.70)	74.6%
20.1190 · Repairs & Maint. Buildings	300.00	250.00	50.00	120.0%
20.1200 · Repairs & Maint. Equipment	222.81	630.00	(407.19)	35.4%
20.1210 · Repairs & Maint. Grounds	0.00	800.00	(800.00)	0.0%
20.1240 · Telephone Expense	1,813.17	2,100.00	(286.83)	86.3%
20.1260 · Travel & Meal Expense	73.50	49.00	24.50	150.0%
Total 20.1000 · Operating Expenses	32,821.11	37,729.00	(4,907.89)	87.0%
30.1000 · Materials & Supplies				
30.1120 · Supplies	25.91	500.00	(474.09)	5.2%
Total 30.1000 · Materials & Supplies	25.91	500.00	(474.09)	5.2%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	8,910.00	9,720.00	(810.00)	91.7%
Total 60.1000 · Debt Service	8,910.00	9,720.00	(810.00)	91.7%
Total Expense	41,757.02	47,949.00	(6,191.98)	87.1%
Net Ordinary Income	49,349.69	(8,385.00)	57,734.69	(588.5)%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	8,350.00	(8,350.00)	0.0%
Total 70.1000 · Other Financing Sources	0.00	8,350.00	(8,350.00)	0.0%
Total Other Income	0.00	8,350.00	(8,350.00)	0.0%
Net Other Income	0.00	8,350.00	(8,350.00)	0.0%
Net Income	49,349.69	(35.00)	49,384.69	(140,999.1)%

09/04/18
Cash Basis

City of Alma
Budget vs. Actual - CDBG Housing Rehab Fund
October 2017 through August 2018

	<u>Oct '17 - Aug 18</u>	<u>B</u>
Ordinary Income/Expense		
Income		
03.4000 · Fees, Licenses, & Other		
03.4060 · Interest Income	36.35	
03.4100 · Miscellaneous Other Income	1,265.00	
Total 03.4000 · Fees, Licenses, & Other	<u>1,301.35</u>	
Total Income	<u>1,301.35</u>	
Gross Profit	<u>1,301.35</u>	
Net Ordinary Income	<u>1,301.35</u>	
Net Income	<u><u>1,301.35</u></u>	

09/04/18

City of Alma
Budget vs. Actual - Community Bldgs
 October 2017 through August 2018

	Oct '17 - Au...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4120 · Rent Income	3,000.00	3,000.00	0.00	100.0%
Total 03.4000 · Fees, Licenses, & Ot...	3,000.00	3,000.00	0.00	100.0%
Total Income	3,000.00	3,000.00	0.00	100.0%
Gross Profit	3,000.00	3,000.00	0.00	100.0%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	2,538.50			
10.3000 · Payroll Taxes	155.36			
10.4005 · Nonemployee Compensa...	2,805.00	5,976.00	(3,171.00)	46.9%
Total 10.1000 · Personal Services	5,498.86	5,976.00	(477.14)	92.0%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	4,740.21	4,700.00	40.21	100.9%
20.1090 · Gas, Water, & Wastewater	3,453.90	3,000.00	453.90	115.1%
20.1100 · Insurance Expense	4,312.00	3,700.00	612.00	116.5%
20.1190 · Repairs & Maint. Buildings	1,892.51	4,000.00	(2,107.49)	47.3%
20.1200 · Repairs & Maint. Equipm...	24.39	500.00	(475.61)	4.9%
20.1210 · Repairs & Maint. Grounds	0.00	50.00	(50.00)	0.0%
20.1240 · Telephone Expense	0.00	400.00	(400.00)	0.0%
20.1250 · Trash Removal	1,493.03	1,100.00	393.03	135.7%
Total 20.1000 · Operating Expenses	15,916.04	17,450.00	(1,533.96)	91.2%
30.1000 · Materials & Supplies				
30.1120 · Supplies	1,266.66	1,860.00	(593.34)	68.1%
Total 30.1000 · Materials & Supplies	1,266.66	1,860.00	(593.34)	68.1%
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	0.00	1,000.00	(1,000.00)	0.0%
Total Expense	22,681.56	26,286.00	(3,604.44)	86.3%
Net Ordinary Income	(19,681.56)	(23,286.00)	3,604.44	84.5%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	16,500.00	23,400.00	(6,900.00)	70.5%
Total 70.1000 · Other Financing Sources	16,500.00	23,400.00	(6,900.00)	70.5%
Total Other Income	16,500.00	23,400.00	(6,900.00)	70.5%
Net Other Income	16,500.00	23,400.00	(6,900.00)	70.5%
Net Income	<u>(3,181.56)</u>	<u>114.00</u>	<u>(3,295.56)</u>	<u>(2,790.8)%</u>

09/04/18
Cash Basis

City of Alma
Budget vs. Actual - Electrical Utility Fund
October 2017 through August 2018

	<u>Oct '17 - Aug ...</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.	186,247.96	176,000.00	10,247.96	105.8%
Total 03.4000 · Fees, Licenses, & O...	186,247.96	176,000.00	10,247.96	105.8%
Total Income	186,247.96	176,000.00	10,247.96	105.8%
Gross Profit	186,247.96	176,000.00	10,247.96	105.8%
Expense				
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	0.00	0.00	0.00	0.0%
60.2500 · Loan Principal Payments	10,545.00	14,060.00	(3,515.00)	75.0%
Total 60.1000 · Debt Service	10,545.00	14,060.00	(3,515.00)	75.0%
Total Expense	10,545.00	14,060.00	(3,515.00)	75.0%
Net Ordinary Income	175,702.96	161,940.00	13,762.96	108.5%
Other Income/Expense				
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	54,000.00	177,000.00	(123,000.00)	30.5%
Total 70.5000 · Other Financing Uses	54,000.00	177,000.00	(123,000.00)	30.5%
Total Other Expense	54,000.00	177,000.00	(123,000.00)	30.5%
Net Other Income	(54,000.00)	(177,000.00)	123,000.00	30.5%
Net Income	<u>121,702.96</u>	<u>(15,060.00)</u>	<u>136,762.96</u>	<u>(808.1)%</u>

09/04/18

City of Alma
Budget vs. Actual - Fire
 October 2017 through August 2018

	<u>Oct '17 - Au...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,261.57			
20.1100 · Insurance Expense	2,678.50	5,597.00	(2,918.50)	47.9%
20.1190 · Repairs & Maint. Buildin...	0.00	500.00	(500.00)	0.0%
20.1200 · Repairs & Maint. Equip...	390.95			
20.1240 · Telephone Expense	473.22	900.00	(426.78)	52.6%
Total 20.1000 · Operating Expenses	4,804.24	6,997.00	(2,192.76)	68.7%
Total Expense	4,804.24	6,997.00	(2,192.76)	68.7%
Net Ordinary Income	(4,804.24)	(6,997.00)	2,192.76	68.7%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	7,000.00	7,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	7,000.00	7,000.00	0.00	100.0%
Total Other Income	7,000.00	7,000.00	0.00	100.0%
Net Other Income	7,000.00	7,000.00	0.00	100.0%
Net Income	2,195.76	3.00	2,192.76	73,192.0%

City of Alma
Budget vs. Actual - Gas Utility Fund

October 2017 through August 2018

	Oct '17 - Aug...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Comp...	3,600.00	1,000.00	2,600.00	360.0%
03.4100 · Miscellaneous Other Income	1,013.03	150.00	863.03	675.4%
Total 03.4000 · Fees, Licenses, & Other	4,613.03	1,150.00	3,463.03	401.1%
04.4000 · Charges for Services				
04.4050 · Metered Sales	558,606.90	440,000.00	118,606.90	127.0%
Total 04.4000 · Charges for Services	558,606.90	440,000.00	118,606.90	127.0%
Total Income	563,219.93	441,150.00	122,069.93	127.7%
Gross Profit	563,219.93	441,150.00	122,069.93	127.7%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	34,244.88	37,099.00	(2,854.12)	92.3%
10.1010 · Hourly Wages	37,076.20	54,302.00	(17,225.80)	68.3%
10.1020 · Overtime Wages	2,624.41	1,879.00	745.41	139.7%
10.1030 · Vacation Wages	3,968.72			
10.1040 · Holiday Wages	2,297.68			
10.1050 · Sick Time Wages	6,788.60			
10.1060 · Employee Bonus	410.00	460.00	(50.00)	89.1%
10.1061 · Building Permit Commissions	1,200.00	1,300.00	(100.00)	92.3%
10.1070 · Clothing/Auto/Cell Allowance	147.00	1,600.00	(1,453.00)	9.2%
10.2000 · Employee Pension	4,349.94	4,804.00	(454.06)	90.5%
10.2010 · Emp Health & Life Insurance	33,338.09	39,214.00	(5,875.91)	85.0%
10.2020 · Employee Dental Insurance	867.24	946.00	(78.76)	91.7%
10.2030 · Employee Eyecare Insurance	157.08	171.00	(13.92)	91.9%
10.3000 · Payroll Taxes	7,014.07	8,792.00	(1,777.93)	79.8%
Total 10.1000 · Personal Services	134,483.91	150,567.00	(16,083.09)	89.3%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	61.67	60.00	1.67	102.8%
20.1025 · Computer Services & Software	2,033.31	3,900.00	(1,866.69)	52.1%
20.1029 · Credit Card Transaction	255.50	175.00	80.50	146.0%
20.1030 · Deposit Refunds	1,336.13	1,000.00	336.13	133.6%
20.1035 · Dues & Fees	2,940.34	4,000.00	(1,059.66)	73.5%
20.1040 · Electric Expense	392.39	400.00	(7.61)	98.1%
20.1060 · Fuel & Oil	1,173.92	2,000.00	(826.08)	58.7%
20.1070 · Gas Purchased	240,112.78	275,000.00	(34,887.22)	87.3%
20.1100 · Insurance Expense	4,245.00	3,800.00	445.00	111.7%
20.1120 · Line Maintenance	703.21	3,000.00	(2,296.79)	23.4%
20.1150 · Miscellaneous Other Expense	521.20	200.00	321.20	260.6%
20.1155 · Other Professional Fees	405.00	1,000.00	(595.00)	40.5%
20.1160 · Postage & Freight Expense	748.34	1,000.00	(251.66)	74.8%
20.1180 · Professional & School	750.00	750.00	0.00	100.0%
20.1200 · Repairs & Maint. Equipment	14.44	2,000.00	(1,985.56)	0.7%
20.1230 · Sales Tax in Sales	30,370.51	26,000.00	4,370.51	116.8%
20.1235 · Subscriptions	1,500.00	1,500.00	0.00	100.0%
20.1240 · Telephone Expense	1,321.07	1,500.00	(178.93)	88.1%
20.1260 · Travel & Meal Expense	222.45	500.00	(277.55)	44.5%
20.1270 · Uniform Expense	455.12	500.00	(44.88)	91.0%
Total 20.1000 · Operating Expenses	289,562.38	328,285.00	(38,722.62)	88.2%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	9.51	100.00	(90.49)	9.5%
30.1120 · Supplies	38.66	300.00	(261.34)	12.9%
Total 30.1000 · Materials & Supplies	48.17	400.00	(351.83)	12.0%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	425.00	5,000.00	(4,575.00)	8.5%
50.1400 · Cap Outlay - Vehicles	4,609.00	5,550.00	(941.00)	83.0%
50.1700 · Cap Outlay-Gas Utility Projects	6,843.34	25,000.00	(18,156.66)	27.4%
Total 50.1000 · Capital Outlay	11,877.34	35,550.00	(23,672.66)	33.4%
Total Expense	435,971.80	514,802.00	(78,830.20)	84.7%
Net Ordinary Income	127,248.13	(73,652.00)	200,900.13	(172.8)%
Net Income	127,248.13	(73,652.00)	200,900.13	(172.8)%

City of Alma
Budget vs. Actual - General Fund
 October 2017 through August 2018

	Oct '17 - Aug 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4200 · Motor Vehicle Taxes	24,843.31	24,000.00	843.31	103.5%
01.4201 · Motor Vehicle Pro-Rate Tax	478.65	250.00	228.65	191.5%
01.4300 · Local Option Sales Tax 1%	117,067.62	106,000.00	11,067.62	110.4%
01.4301 · Property Taxes	164,887.33	211,500.00	(46,612.67)	78.0%
01.4302 · Local Option Sales Tax 1/2%	5,406.18			
Total 01.4000 · Taxes	312,683.09	341,750.00	(29,066.91)	91.5%
02.4000 · Intergovernmental				
02.4100 · Municipal Equalization	46,006.24	53,814.00	(7,807.76)	85.5%
02.4700 · 5%-Lieu of Tax	16,466.96	17,000.00	(533.04)	96.9%
02.5051 · CDBG Block Grant	4,600.00			
Total 02.4000 · Intergovernmental	67,073.20	70,814.00	(3,740.80)	94.7%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	2,391.28	2,500.00	(108.72)	95.7%
03.4050 · Franchise Fees	3,936.38	3,900.00	36.38	100.9%
03.4052 · US Cellular Water Tower Lea...	2,420.00	2,640.00	(220.00)	91.7%
03.4060 · Interest Income	6,110.89	5,000.00	1,110.89	122.2%
03.4065 · Dog Tags	1,537.00	1,200.00	337.00	128.1%
03.4080 · Liquor License	2,225.00	2,000.00	225.00	111.3%
03.4100 · Miscellaneous Other Income	8,647.38	200.00	8,447.38	4,323.7%
03.4120 · Rent Income	1,100.00	1,200.00	(100.00)	91.7%
03.4150 · Tobacco Licenses	80.00	60.00	20.00	133.3%
Total 03.4000 · Fees, Licenses, & Other	28,447.93	18,700.00	9,747.93	152.1%
Total Income	408,204.22	431,264.00	(23,059.78)	94.7%
Gross Profit	408,204.22	431,264.00	(23,059.78)	94.7%
Expense				
10.1000 · Personal Services				
10.1002 · Salary Elected Officials	13,400.00	13,400.00	0.00	100.0%
10.1005 · Salary Wages	78,642.96	84,439.00	(5,796.04)	93.1%
10.1060 · Employee Bonus	150.00	110.00	40.00	136.4%
10.1070 · Clothing/Auto/Cell Allowance	724.16	550.00	174.16	131.7%
10.2000 · Employee Pension	6,807.96	4,227.00	2,580.96	161.1%
10.2010 · Emp Health & Life Insurance	20,084.14	33,505.00	(13,420.86)	59.9%
10.2020 · Employee Dental Insurance	650.43	946.00	(295.57)	68.8%
10.2030 · Employee Eyecare Insurance	117.81	172.00	(54.19)	68.5%
10.3000 · Payroll Taxes	9,361.41	7,737.00	1,624.41	121.0%
10.4005 · Nonemployee Compensation	495.00	1,224.00	(729.00)	40.4%
Total 10.1000 · Personal Services	130,433.87	146,310.00	(15,876.13)	89.1%

City of Alma
Budget vs. Actual - General Fund
 October 2017 through August 2018

	Oct '17 - Aug 18	Budget	\$ Over Budget	% of Budget
20.1000 · Operating Expenses				
20.1001 · Advertising	0.00	100.00	(100.00)	0.0%
20.1005 · Animal Control	333.25	350.00	(16.75)	95.2%
20.1010 · Audit & Accounting Fees	12,550.00	15,000.00	(2,450.00)	83.7%
20.1011 · Bank Charges	0.00	60.00	(60.00)	0.0%
20.1025 · Computer Services & Softwa...	10,007.06	10,000.00	7.06	100.1%
20.1029 · Credit Card Transaction	3,019.78	3,500.00	(480.22)	86.3%
20.1033 · CDBG Housing Rehab	6,275.00			
20.1035 · Dues & Fees	4,765.00	4,300.00	465.00	110.8%
20.1036 · Ec. Development * Newsletter	1,496.34	2,880.00	(1,383.66)	52.0%
20.1037 · Economic Development	13,027.72	20,000.00	(6,972.28)	65.1%
20.1038 · Ec. Development * A D C	9,511.95	10,000.00	(488.05)	95.1%
20.1039 · Ec. Development * T I F	(2,899.59)			
20.1040 · Electric Expense	1,190.34	1,800.00	(609.66)	66.1%
20.1045 · Employee Appreciation	1,004.29	1,100.00	(95.71)	91.3%
20.1060 · Fuel & Oil	500.85	400.00	100.85	125.2%
20.1090 · Gas, Water, & Wastewater	260.40	300.00	(39.60)	86.8%
20.1100 · Insurance Expense	(4,249.25)	7,400.00	(11,649.25)	(57.4)%
20.1102 · Internet Expense	435.84			
20.1110 · Legal Fees	17,999.50	28,000.00	(10,000.50)	64.3%
20.1135 · Liquor & Tobacco License	2,305.00	2,000.00	305.00	115.3%
20.1150 · Miscellaneous Other Expense	768.44	2,000.00	(1,231.56)	38.4%
20.1152 · Nuisances	1,530.50	1,000.00	530.50	153.1%
20.1160 · Postage & Freight Expense	1,517.53	1,500.00	17.53	101.2%
20.1170 · Printing & Publishing	2,457.52	4,000.00	(1,542.48)	61.4%
20.1180 · Professional & School	838.00	3,000.00	(2,162.00)	27.9%
20.1185 · Publicity	0.00	500.00	(500.00)	0.0%
20.1190 · Repairs & Maint. Buildings	1,312.45	3,500.00	(2,187.55)	37.5%
20.1200 · Repairs & Maint. Equipment	3,203.00	5,000.00	(1,797.00)	64.1%
20.1231 · Sales Tax in Sales - Golf	15,101.06	19,000.00	(3,898.94)	79.5%
20.1235 · Subscriptions	1,059.85	200.00	859.85	529.9%
20.1240 · Telephone Expense	2,339.65	2,800.00	(460.35)	83.6%
20.1250 · Trash Removal	77.77	85.00	(7.23)	91.5%
20.1260 · Travel & Meal Expense	1,597.71	1,500.00	97.71	106.5%
20.1270 · Uniform Expense	975.98	650.00	325.98	150.2%
Total 20.1000 · Operating Expenses	110,312.94	151,925.00	(41,612.06)	72.6%
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	6,852.63	5,000.00	1,852.63	137.1%
30.1120 · Supplies	120.54	900.00	(779.46)	13.4%
Total 30.1000 · Materials & Supplies	6,973.17	5,900.00	1,073.17	118.2%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	2,140.82	2,336.00	(195.18)	91.6%
Total 40.1000 · Equipment Rental	2,140.82	2,336.00	(195.18)	91.6%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	3,360.68	2,500.00	860.68	134.4%
50.2200 · Cap Outlay - Misc Improvem...	899.00	1,200.00	(301.00)	74.9%
Total 50.1000 · Capital Outlay	4,259.68	3,700.00	559.68	115.1%
Total Expense	254,120.48	310,171.00	(56,050.52)	81.9%
Net Ordinary Income	154,083.74	121,093.00	32,990.74	127.2%

09/13/18

City of Alma
Budget vs. Actual - General Fund
 October 2017 through August 2018

	<u>Oct '17 - Aug 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1505 · Transfer In - Sales Tax	15,101.06	19,000.00	(3,898.94)	79.5%
70.9000 · Transfer In Electric Fund	54,000.00	177,000.00	(123,000.00)	30.5%
Total 70.1000 · Other Financing Sources	<u>69,101.06</u>	<u>196,000.00</u>	<u>(126,898.94)</u>	<u>35.3%</u>
Total Other Income	<u>69,101.06</u>	<u>196,000.00</u>	<u>(126,898.94)</u>	<u>35.3%</u>
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	209,749.37	327,422.00	(117,672.63)	64.1%
Total 70.5000 · Other Financing Uses	<u>209,749.37</u>	<u>327,422.00</u>	<u>(117,672.63)</u>	<u>64.1%</u>
Total Other Expense	<u>209,749.37</u>	<u>327,422.00</u>	<u>(117,672.63)</u>	<u>64.1%</u>
Net Other Income	<u>(140,648.31)</u>	<u>(131,422.00)</u>	<u>(9,226.31)</u>	<u>107.0%</u>
Net Income	<u><u>13,435.43</u></u>	<u><u>(10,329.00)</u></u>	<u><u>23,764.43</u></u>	<u><u>(130.1)%</u></u>

09/04/18

City of Alma
Budget vs. Actual - Golf Fund
 October 2017 through August 2018

	Oct '17 - Aug...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4021 · Beer Sales	49,746.04	62,000.00	(12,253.96)	80.2%
03.4022 · Drinks	67,060.20	80,000.00	(12,939.80)	83.8%
03.4023 · Soda	4,601.15	5,200.00	(598.85)	88.5%
03.4024 · Candy, Chips, Nuts, Etc.	1,760.43	1,500.00	260.43	117.4%
03.4025 · Cigarettes & Cigars	0.00	110.00	(110.00)	0.0%
03.4040 · Contributions Restricted	0.00	5,000.00	(5,000.00)	0.0%
03.4060 · Interest Income	54.10	20.00	34.10	270.5%
03.4100 · Miscellaneous Other Inco...	4,966.76	100.00	4,866.76	4,966.8%
03.4120 · Rent Income	4,133.02	4,000.00	133.02	103.3%
Total 03.4000 · Fees, Licenses, & Other	132,321.70	157,930.00	(25,608.30)	83.8%
04.4000 · Charges for Services				
04.4300 · Golf Cart Storage	14,731.01	15,000.00	(268.99)	98.2%
04.4310 · Golf Cart Rental	7,748.36	9,000.00	(1,251.64)	86.1%
04.4320 · Golf Membership Dues	54,383.96	60,000.00	(5,616.04)	90.6%
04.4330 · Golf Green Fees	16,976.74	20,000.00	(3,023.26)	84.9%
04.4900 · Sales Tax Collected	15,063.09	17,900.00	(2,836.91)	84.2%
Total 04.4000 · Charges for Services	108,903.16	121,900.00	(12,996.84)	89.3%
Total Income	241,224.86	279,830.00	(38,605.14)	86.2%
Gross Profit	241,224.86	279,830.00	(38,605.14)	86.2%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	56,502.65	61,597.00	(5,094.35)	91.7%
10.1010 · Hourly Wages	33,423.31	42,000.00	(8,576.69)	79.6%
10.1020 · Overtime Wages	546.75			
10.1060 · Employee Bonus	20.00	20.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowa...	387.84	420.00	(32.16)	92.3%
10.2000 · Employee Pension	2,150.16	3,102.00	(951.84)	69.3%
10.2010 · Emp Health & Life Insuran...	7,070.31	7,797.00	(726.69)	90.7%
10.2020 · Employee Dental Insurance	433.62	473.00	(39.38)	91.7%
10.2030 · Employee Eyecare Insuran...	78.54	86.00	(7.46)	91.3%
10.3000 · Payroll Taxes	6,841.87	8,850.00	(2,008.13)	77.3%
Total 10.1000 · Personal Services	107,455.05	124,345.00	(16,889.95)	86.4%
20.1000 · Operating Expenses				
20.1001 · Advertising	130.00	250.00	(120.00)	52.0%
20.1011 · Bank Charges	0.00	25.00	(25.00)	0.0%
20.1035 · Dues & Fees	250.00	400.00	(150.00)	62.5%
20.1040 · Electric Expense	11,071.11	16,000.00	(4,928.89)	69.2%
20.1060 · Fuel & Oil	4,175.55	6,000.00	(1,824.45)	69.6%
20.1090 · Gas, Water, & Wastewater	3,834.25	3,800.00	34.25	100.9%
20.1100 · Insurance Expense	6,715.50	6,200.00	515.50	108.3%
20.1102 · Internet Expense	555.26			
20.1135 · Liquor & Tobacco License	345.00	300.00	45.00	115.0%
20.1150 · Miscellaneous Other Expe...	1.00	500.00	(499.00)	0.2%
20.1160 · Postage & Freight Expense	1,298.07	1,200.00	98.07	108.2%
20.1170 · Printing & Publishing	88.10	200.00	(111.90)	44.1%
20.1180 · Professional & School	41.75	175.00	(133.25)	23.9%
20.1190 · Repairs & Maint. Buildings	323.88	1,500.00	(1,176.12)	21.6%
20.1200 · Repairs & Maint. Equipment	9,642.85	7,950.00	1,692.85	121.3%
20.1210 · Repairs & Maint. Grounds	6,127.60	10,000.00	(3,872.40)	61.3%
20.1240 · Telephone Expense	390.44	500.00	(109.56)	78.1%

09/04/18

City of Alma
Budget vs. Actual - Golf Fund
 October 2017 through August 2018

	Oct '17 - Aug...	Budget	\$ Over Budget	% of Budget
20.1250 · Trash Removal	2,350.08	1,300.00	1,050.08	180.8%
20.1260 · Travel & Meal Expense	0.00	300.00	(300.00)	0.0%
Total 20.1000 · Operating Expenses	47,340.44	56,600.00	(9,259.56)	83.6%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	6,103.82	5,000.00	1,103.82	122.1%
30.1040 · Concession Supplies	1,915.09	5,000.00	(3,084.91)	38.3%
30.1041 · Purchases Beer	20,295.39	28,000.00	(7,704.61)	72.5%
30.1042 · Purchases Beverages	674.17	1,000.00	(325.83)	67.4%
30.1044 · Purchases Food	2,840.03	2,000.00	840.03	142.0%
30.1045 · Purchases Liquor	22,333.15	30,000.00	(7,666.85)	74.4%
30.1047 · Purchases Pop	4,701.87	5,000.00	(298.13)	94.0%
30.1060 · Gravel & Barrow	401.50	1,000.00	(598.50)	40.2%
30.1090 · Office Supplies	72.72	50.00	22.72	145.4%
30.1100 · Signs & Posts	291.01			
30.1110 · Small Tools	50.98	50.00	0.98	102.0%
30.1120 · Supplies	2,601.13	500.00	2,101.13	520.2%
30.1121 · Shop Supplies	0.00	200.00	(200.00)	0.0%
Total 30.1000 · Materials & Supplies	62,280.86	77,800.00	(15,519.14)	80.1%
50.1000 · Capital Outlay	4,837.50			
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	20,864.54	20,865.00	(0.46)	100.0%
60.3000 · Loan Interest Payments	3,764.54	3,765.00	(0.46)	100.0%
Total 60.1000 · Debt Service	24,629.08	24,630.00	(0.92)	100.0%
Total Expense	246,542.93	283,375.00	(36,832.07)	87.0%
Net Ordinary Income	(5,318.07)	(3,545.00)	(1,773.07)	150.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	15,000.00	15,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	15,000.00	15,000.00	0.00	100.0%
Total Other Income	15,000.00	15,000.00	0.00	100.0%
Other Expense				
70.5000 · Other Financing Uses				
70.5505 · Transfer Out - Sales Tax	15,101.06	19,000.00	(3,898.94)	79.5%
Total 70.5000 · Other Financing Uses	15,101.06	19,000.00	(3,898.94)	79.5%
Total Other Expense	15,101.06	19,000.00	(3,898.94)	79.5%
Net Other Income	(101.06)	(4,000.00)	3,898.94	2.5%
Net Income	(5,419.13)	(7,545.00)	2,125.87	71.8%

09/04/18
Cash Basis

City of Alma
Budget vs. Actual - Hospital Sinking Fund
October 2017 through August 2018

	<u>Oct '17 - Au...</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	500.18	90.00	410.18	555.8%
Total 03.4000 · Fees, Licenses, & O...	500.18	90.00	410.18	555.8%
Total Income	500.18	90.00	410.18	555.8%
Gross Profit	500.18	90.00	410.18	555.8%
Net Ordinary Income	500.18	90.00	410.18	555.8%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	18,333.37	20,000.00	(1,666.63)	91.7%
Total 70.1000 · Other Financing Sources	18,333.37	20,000.00	(1,666.63)	91.7%
Total Other Income	18,333.37	20,000.00	(1,666.63)	91.7%
Net Other Income	18,333.37	20,000.00	(1,666.63)	91.7%
Net Income	<u>18,833.55</u>	<u>20,090.00</u>	<u>(1,256.45)</u>	<u>93.7%</u>

City of Alma
Budget vs. Actual - Library

October 2017 through August 2018

	Oct '17 - A...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4300 · State Aid	859.00	850.00	9.00	101.1%
02.4800 · State Financial Assist/Grants	2,000.00	2,000.00	0.00	100.0%
Total 02.4000 · Intergovernmental	2,859.00	2,850.00	9.00	100.3%
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	20,800.00	18,000.00	2,800.00	115.6%
03.4070 · Library Fines	1,659.00	1,500.00	159.00	110.6%
03.4100 · Miscellaneous Other Income	2,349.00	1,500.00	849.00	156.6%
Total 03.4000 · Fees, Licenses, & Other	24,808.00	21,000.00	3,808.00	118.1%
Total Income	27,667.00	23,850.00	3,817.00	116.0%
Gross Profit	27,667.00	23,850.00	3,817.00	116.0%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	28,989.60	31,405.00	(2,415.40)	92.3%
10.1010 · Hourly Wages	14,631.87	16,404.00	(1,772.13)	89.2%
10.1060 · Employee Bonus	50.00	50.00	0.00	100.0%
10.2000 · Employee Pension	1,449.60	1,570.00	(120.40)	92.3%
10.2010 · Emp Health & Life Insurance	1,510.07	1,646.00	(135.93)	91.7%
10.2020 · Employee Dental Insurance	433.62	473.00	(39.38)	91.7%
10.2030 · Employee Eyecare Insurance	78.54	86.00	(7.46)	91.3%
10.3000 · Payroll Taxes	3,331.00	3,454.00	(123.00)	96.4%
10.4005 · Nonemployee Compensation	2,106.00	2,340.00	(234.00)	90.0%
Total 10.1000 · Personal Services	52,580.30	57,428.00	(4,847.70)	91.6%
20.1000 · Operating Expenses				
20.1025 · Computer Services & Softw...	1,282.84	1,500.00	(217.16)	85.5%
20.1035 · Dues & Fees	100.00	300.00	(200.00)	33.3%
20.1040 · Electric Expense	1,215.46	2,600.00	(1,384.54)	46.7%
20.1090 · Gas, Water, & Wastewater	1,538.47	1,300.00	238.47	118.3%
20.1100 · Insurance Expense	2,840.75	2,300.00	540.75	123.5%
20.1150 · Miscellaneous Other Expense	229.88	300.00	(70.12)	76.6%
20.1160 · Postage & Freight Expense	116.00			
20.1170 · Printing & Publishing	14.75	75.00	(60.25)	19.7%
20.1180 · Professional & School	(60.00)	250.00	(310.00)	(24.0)%
20.1190 · Repairs & Maint. Buildings	691.98	1,000.00	(308.02)	69.2%
20.1200 · Repairs & Maint. Equipment	660.02	1,100.00	(439.98)	60.0%
20.1240 · Telephone Expense	1,297.74	1,200.00	97.74	108.1%
20.1250 · Trash Removal	77.77	85.00	(7.23)	91.5%
20.1260 · Travel & Meal Expense	395.78	850.00	(454.22)	46.6%
Total 20.1000 · Operating Expenses	10,401.44	12,860.00	(2,458.56)	80.9%
30.1000 · Materials & Supplies				
30.1020 · Books - Restricted	6,141.70	7,500.00	(1,358.30)	81.9%
30.1070 · Magazines	229.55	500.00	(270.45)	45.9%
30.1120 · Supplies	1,239.56	2,300.00	(1,060.44)	53.9%
30.1130 · Videos	837.98	1,400.00	(562.02)	59.9%
Total 30.1000 · Materials & Supplies	8,448.79	11,700.00	(3,251.21)	72.2%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	1,380.00	14,800.00	(13,420.00)	9.3%
50.1300 · Cap Outlay - Equip & fixtures	13,623.86			
Total 50.1000 · Capital Outlay	15,003.86	14,800.00	203.86	101.4%
Total Expense	86,434.39	96,788.00	(10,353.61)	89.3%
Net Ordinary Income	(58,767.39)	(72,938.00)	14,170.61	80.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	60,000.00	72,906.00	(12,906.00)	82.3%
Total 70.1000 · Other Financing Sources	60,000.00	72,906.00	(12,906.00)	82.3%
Total Other Income	60,000.00	72,906.00	(12,906.00)	82.3%
Net Other Income	60,000.00	72,906.00	(12,906.00)	82.3%
Net Income	1,232.61	(32.00)	1,264.61	(3,851.9)%

09/04/18

City of Alma
Budget vs. Actual - Park
 October 2017 through August 2018

	<u>Oct '17 - Au...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	13,013.00	15,340.00	(2,327.00)	84.8%
10.3000 · Payroll Taxes	995.50	1,404.00	(408.50)	70.9%
Total 10.1000 · Personal Services	14,008.50	16,744.00	(2,735.50)	83.7%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	655.82	540.00	115.82	121.4%
20.1060 · Fuel & Oil	1,327.81	1,600.00	(272.19)	83.0%
20.1090 · Gas, Water, & Wastewater	5,089.62	6,300.00	(1,210.38)	80.8%
20.1100 · Insurance Expense	2,432.25	2,200.00	232.25	110.6%
20.1190 · Repairs & Maint. Buildings	56.37	500.00	(443.63)	11.3%
20.1200 · Repairs & Maint. Equipment	1,577.64	1,300.00	277.64	121.4%
20.1210 · Repairs & Maint. Grounds	6,331.72	2,500.00	3,831.72	253.3%
20.1250 · Trash Removal	311.08	340.00	(28.92)	91.5%
Total 20.1000 · Operating Expenses	17,782.31	15,280.00	2,502.31	116.4%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	909.58	1,300.00	(390.42)	70.0%
30.1120 · Supplies	362.83	500.00	(137.17)	72.6%
Total 30.1000 · Materials & Supplies	1,272.41	1,800.00	(527.59)	70.7%
50.1000 · Capital Outlay				
50.1400 · Cap Outlay - Vehicles	11,500.00	11,510.00	(10.00)	99.9%
50.1600 · Cap Outlay - Grounds Proj...	0.00	1,000.00	(1,000.00)	0.0%
Total 50.1000 · Capital Outlay	11,500.00	12,510.00	(1,010.00)	91.9%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	1,707.92			
60.3000 · Loan Interest Payments	93.92			
Total 60.1000 · Debt Service	1,801.84			
Total Expense	46,365.06	46,334.00	31.06	100.1%
Net Ordinary Income	(46,365.06)	(46,334.00)	(31.06)	100.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	29,000.00	40,350.00	(11,350.00)	71.9%
70.2500 · Loan Proceeds	11,550.00	11,510.00	40.00	100.3%
Total 70.1000 · Other Financing Sources	40,550.00	51,860.00	(11,310.00)	78.2%
Total Other Income	40,550.00	51,860.00	(11,310.00)	78.2%
Net Other Income	40,550.00	51,860.00	(11,310.00)	78.2%
Net Income	(5,815.06)	5,526.00	(11,341.06)	(105.2)%

09/04/18

City of Alma
Budget vs. Actual - Pheasant Ridge Trail
 October 2017 through August 2018

	<u>Oct '17 - ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	881.72	2,500.00	(1,618.28)	35.3%
20.1210 · Repairs & Maint. Grou...	0.00	500.00	(500.00)	0.0%
20.1250 · Trash Removal	77.77	85.00	(7.23)	91.5%
Total 20.1000 · Operating Expenses	<u>959.49</u>	<u>3,085.00</u>	<u>(2,125.51)</u>	<u>31.1%</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	50.00	(50.00)	0.0%
30.1100 · Signs & Posts	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	0.00	15.00	(15.00)	0.0%
Total 30.1000 · Materials & Supplies	<u>0.00</u>	<u>115.00</u>	<u>(115.00)</u>	<u>0.0%</u>
Total Expense	<u>959.49</u>	<u>3,200.00</u>	<u>(2,240.51)</u>	<u>30.0%</u>
Net Ordinary Income	<u>(959.49)</u>	<u>(3,200.00)</u>	<u>2,240.51</u>	<u>30.0%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	1,500.00	3,200.00	(1,700.00)	46.9%
Total 70.1000 · Other Financing Sour...	<u>1,500.00</u>	<u>3,200.00</u>	<u>(1,700.00)</u>	<u>46.9%</u>
Total Other Income	<u>1,500.00</u>	<u>3,200.00</u>	<u>(1,700.00)</u>	<u>46.9%</u>
Net Other Income	<u>1,500.00</u>	<u>3,200.00</u>	<u>(1,700.00)</u>	<u>46.9%</u>
Net Income	<u>540.51</u>	<u>0.00</u>	<u>540.51</u>	<u>100.0%</u>

09/04/18

City of Alma
Budget vs. Actual - Police Protection
 October 2017 through August 2018

	<u>Oct '17 - A...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1020 · Contractual Services	34,680.00	41,616.00	(6,936.00)	83.3%
Total 20.1000 · Operating Expenses	<u>34,680.00</u>	<u>41,616.00</u>	<u>(6,936.00)</u>	<u>83.3%</u>
Total Expense	<u>34,680.00</u>	<u>41,616.00</u>	<u>(6,936.00)</u>	<u>83.3%</u>
Net Ordinary Income	<u>(34,680.00)</u>	<u>(41,616.00)</u>	<u>6,936.00</u>	<u>83.3%</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>6,936.00</u></u>	<u><u>0.00</u></u>	<u><u>6,936.00</u></u>	<u><u>100.0%</u></u>

City of Alma Budget vs. Actual - Pool

October 2017 through August 2018

	Oct '17 - A...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01.4000 - Taxes				
01.4200 - Motor Vehicle Taxes	10,869.48			
01.4201 - Motor Vehicle Pro-Rate Tax	104.22			
01.4301 - Property Taxes	61,491.63	79,000.00	(17,508.37)	77.8%
01.4302 - Local Option Sales Tax 1/2%	110,545.27	145,000.00	(34,454.73)	76.2%
Total 01.4000 - Taxes	183,010.60	224,000.00	(40,989.40)	81.7%
02.4000 - Intergovernmental				
02.4700 - 5%-Lieu of Tax	6,150.77	7,000.00	(849.23)	87.9%
02.4702 - Motor Vehicle Pro-rate	36.41	150.00	(113.59)	24.3%
Total 02.4000 - Intergovernmental	6,187.18	7,150.00	(962.82)	86.5%
03.4000 - Fees, Licenses, & Other				
03.4020 - Concessions Sales	4,158.72	4,000.00	158.72	104.0%
03.4023 - Soda	887.05	1,000.00	(112.95)	88.7%
03.4024 - Candy, Chips, Nuts, Etc.	467.20			
03.4040 - Contributions Restricted	1,300.00	3,000.00	(1,700.00)	43.3%
03.4140 - Swim Pool Tickets	14,136.46	9,500.00	4,636.46	148.8%
Total 03.4000 - Fees, Licenses, & Other	20,949.43	17,500.00	3,449.43	119.7%
Total Income	210,147.21	248,650.00	(38,502.79)	84.5%
Gross Profit	210,147.21	248,650.00	(38,502.79)	84.5%
Expense				
10.1000 - Personal Services				
10.1010 - Hourly Wages	54,118.05	57,000.00	(2,881.95)	94.9%
10.3000 - Payroll Taxes	4,174.52	5,000.00	(825.48)	83.5%
Total 10.1000 - Personal Services	58,292.57	62,000.00	(3,707.43)	94.0%
20.1000 - Operating Expenses				
20.1011 - Bank Charges	60.00	60.00	0.00	100.0%
20.1035 - Dues & Fees	40.00	100.00	(60.00)	40.0%
20.1040 - Electric Expense	4,996.52	7,500.00	(2,503.48)	66.6%
20.1060 - Fuel & Oil	5.68			
20.1090 - Gas, Water, & Wastewater	1,367.23	3,800.00	(2,432.77)	36.0%
20.1100 - Insurance Expense	8,740.75	6,000.00	2,740.75	145.7%
20.1110 - Legal Fees	12,506.00			
20.1150 - Miscellaneous Other Expe...	0.00	450.00	(450.00)	0.0%
20.1158 - Pool Certification	0.00	3,000.00	(3,000.00)	0.0%
20.1170 - Printing & Publishing	140.26	150.00	(9.74)	93.5%
20.1190 - Repairs & Maint. Buildings	600.28	1,000.00	(399.72)	60.0%
20.1200 - Repairs & Maint. Equipment	2,668.62	1,000.00	1,668.62	266.9%
20.1210 - Repairs & Maint. Grounds	0.00	250.00	(250.00)	0.0%
20.1230 - Sales Tax in Sales	1,327.06	1,000.00	327.06	132.7%
20.1240 - Telephone Expense	190.20	500.00	(309.80)	38.0%
20.1250 - Trash Removal	127.85	75.00	52.85	170.5%
20.1270 - Uniform Expense	12.40	1,500.00	(1,487.60)	0.8%
Total 20.1000 - Operating Expenses	32,782.85	26,385.00	6,397.85	124.2%
30.1000 - Materials & Supplies				
30.1030 - Chemicals	10,248.90	6,500.00	3,748.90	157.7%
30.1040 - Concession Supplies	2,873.96	3,200.00	(326.04)	89.8%
30.1047 - Purchases Pop	826.00	1,100.00	(274.00)	75.1%
30.1050 - Concrete	12.98			
30.1100 - Signs & Posts	135.00			
30.1120 - Supplies	846.69	1,000.00	(153.31)	84.7%
Total 30.1000 - Materials & Supplies	14,943.53	11,800.00	3,143.53	126.6%
60.1000 - Debt Service				
60.1500 - Bond Principal Payments	80,000.00	80,000.00	0.00	100.0%
60.2000 - Bond Interest Payments	47,145.00	47,145.00	0.00	100.0%
60.2500 - Loan Principal Payments	0.00	17,776.00	(17,776.00)	0.0%
60.3000 - Loan Interest Payments	0.00	4,724.00	(4,724.00)	0.0%
Total 60.1000 - Debt Service	127,145.00	149,645.00	(22,500.00)	85.0%
Total Expense	233,163.95	249,830.00	(16,666.05)	93.3%
Net Ordinary Income	(23,016.74)	(1,180.00)	(21,836.74)	1,950.6%
Net Income	(23,016.74)	(1,180.00)	(21,836.74)	1,950.6%

4.99 Postage
175.79 Uniform
170.80
included

10/26/18 check?
170.80
Swim outfit
5-21-18

09/04/18

City of Alma
Budget vs. Actual - Recreation
 October 2017 through August 2018

	<u>Oct '17 - A...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	922.68	1,000.00	(77.32)	92.3%
20.1060 · Fuel & Oil	0.00	50.00	(50.00)	0.0%
20.1090 · Gas, Water, & Wastewater	4,639.00	5,000.00	(361.00)	92.8%
20.1100 · Insurance Expense	2,553.50	2,000.00	553.50	127.7%
20.1190 · Repairs & Maint. Buildings	0.00	200.00	(200.00)	0.0%
20.1200 · Repairs & Maint. Equipment	913.93	1,000.00	(86.07)	91.4%
20.1210 · Repairs & Maint. Grounds	626.88	1,000.00	(373.12)	62.7%
20.1250 · Trash Removal	143.28	350.00	(206.72)	40.9%
Total 20.1000 · Operating Expenses	9,799.27	10,600.00	(800.73)	92.4%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	55.32	140.00	(84.68)	39.5%
30.1060 · Gravel & Barrow	0.00	150.00	(150.00)	0.0%
30.1120 · Supplies	0.00	100.00	(100.00)	0.0%
Total 30.1000 · Materials & Supplies	55.32	390.00	(334.68)	14.2%
50.1000 · Capital Outlay				
50.2200 · Cap Outlay - Misc Improvem...	0.00	3,000.00	(3,000.00)	0.0%
Total 50.1000 · Capital Outlay	0.00	3,000.00	(3,000.00)	0.0%
Total Expense	9,854.59	13,990.00	(4,135.41)	70.4%
Net Ordinary Income	(9,854.59)	(13,990.00)	4,135.41	70.4%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	8,300.00	14,000.00	(5,700.00)	59.3%
Total 70.1000 · Other Financing Sources	8,300.00	14,000.00	(5,700.00)	59.3%
Total Other Income	8,300.00	14,000.00	(5,700.00)	59.3%
Net Other Income	8,300.00	14,000.00	(5,700.00)	59.3%
Net Income	(1,554.59)	10.00	(1,564.59)	(15,545.9)%

City of Alma
Budget vs. Actual - RV Park Fund

October 2017 through August 2018

	Oct '17 - Au...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Compost	0.00	2,200.00	(2,200.00)	0.0%
Total 03.4000 · Fees, Licenses, & Other	0.00	2,200.00	(2,200.00)	0.0%
04.4000 · Charges for Services				
04.4400 · Campground Fees	50,694.21	50,110.00	584.21	101.2%
04.4800 · Lodging Tax Collected	199.63	75.00	124.63	266.2%
04.4900 · Sales Tax Collected	325.64	200.00	125.64	162.8%
Total 04.4000 · Charges for Services	51,219.48	50,385.00	834.48	101.7%
Total Income	51,219.48	52,585.00	(1,365.52)	97.4%
Gross Profit	51,219.48	52,585.00	(1,365.52)	97.4%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	4,249.44	8,400.00	(4,150.56)	50.6%
10.3000 · Payroll Taxes	325.08	769.00	(443.92)	42.3%
10.4005 · Nonemployee Compensation	6,000.00			
Total 10.1000 · Personal Services	10,574.52	9,169.00	1,405.52	115.3%
20.1000 · Operating Expenses				
20.1001 · Advertising	149.91			
20.1015 · Cable Television Expense	475.25	1,000.00	(524.75)	47.5%
20.1040 · Electric Expense	5,066.08	7,500.00	(2,433.92)	67.5%
20.1060 · Fuel & Oil	11.26	400.00	(388.74)	2.8%
20.1090 · Gas, Water, & Wastewater	971.14	2,500.00	(1,528.86)	38.8%
20.1100 · Insurance Expense	2,389.50	1,500.00	889.50	159.3%
20.1102 · Internet Expense	329.06	1,000.00	(670.94)	32.9%
20.1140 · Lodging Tax in Sales	209.43	125.00	84.43	167.5%
20.1150 · Miscellaneous Other Expense	4,999.00	50.00	4,949.00	9,998.0%
20.1170 · Printing & Publishing	40.25			
20.1190 · Repairs & Maint. Buildings	471.85	1,000.00	(528.15)	47.2%
20.1200 · Repairs & Maint. Equipment	668.03	1,000.00	(331.97)	66.8%
20.1210 · Repairs & Maint. Grounds	3.72	1,000.00	(996.28)	0.4%
20.1230 · Sales Tax in Sales	388.13	200.00	188.13	194.1%
20.1240 · Telephone Expense	(161.49)	600.00	(761.49)	(26.9)%
20.1250 · Trash Removal	455.46	800.00	(344.54)	56.9%
Total 20.1000 · Operating Expenses	16,466.58	18,675.00	(2,208.42)	88.2%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	150.00	(150.00)	0.0%
30.1060 · Gravel & Barrow	649.74	500.00	149.74	129.9%
30.1090 · Office Supplies	0.00	25.00	(25.00)	0.0%
30.1100 · Signs & Posts	422.45	50.00	372.45	844.9%
30.1120 · Supplies	389.91	600.00	(210.09)	65.0%
Total 30.1000 · Materials & Supplies	1,462.10	1,325.00	137.10	110.3%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	16,942.50			
50.1200 · Cap Outlay - Buildings	0.00	95,000.00	(95,000.00)	0.0%
Total 50.1000 · Capital Outlay	16,942.50	95,000.00	(78,057.50)	17.8%
Total Expense	45,445.70	124,169.00	(78,723.30)	36.6%
Net Ordinary Income	5,773.78	(71,584.00)	77,357.78	(8.1)%
Net Income	5,773.78	(71,584.00)	77,357.78	(8.1)%

City of Alma

Budget vs. Actual - Sanitation Fund

October 2017 through August 2018

	Oct '17 - Aug 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Compost	60.00			
03.4035 · Compost Key Fees	2,760.00	2,045.00	715.00	135.0%
03.4100 · Miscellaneous Other Income	20.00			
Total 03.4000 · Fees, Licenses, & Other	2,840.00	2,045.00	795.00	138.9%
04.4000 · Charges for Services				
04.4200 · Trash Service Charges	160,733.08	166,000.00	(5,266.92)	96.8%
Total 04.4000 · Charges for Services	160,733.08	166,000.00	(5,266.92)	96.8%
Total Income	163,573.08	168,045.00	(4,471.92)	97.3%
Gross Profit	163,573.08	168,045.00	(4,471.92)	97.3%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	34,049.91	45,222.00	(11,172.09)	75.3%
10.1020 · Overtime Wages	1,093.50	1,968.00	(874.50)	55.6%
10.1030 · Vacation Wages	2,702.16			
10.1040 · Holiday Wages	1,866.24			
10.1050 · Sick Time Wages	2,682.72			
10.1060 · Employee Bonus	110.00	110.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowance	105.00	1,000.00	(895.00)	10.5%
10.2000 · Employee Pension	1,913.17	2,176.00	(262.83)	87.9%
10.2010 · Emp Health & Life Insurance	1,510.07	1,798.00	(287.93)	84.0%
10.2020 · Employee Dental Insurance	433.62	473.00	(39.38)	91.7%
10.2030 · Employee Eyecare Insurance	78.54	86.00	(7.46)	91.3%
10.3000 · Payroll Taxes	3,983.03	4,420.00	(436.97)	90.1%
Total 10.1000 · Personal Services	50,527.96	57,253.00	(6,725.04)	88.3%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	55.00	60.00	(5.00)	91.7%
20.1016 · City Wide Clean Up	7,295.57	6,500.00	795.57	112.2%
20.1025 · Computer Services & Software	1,095.87	2,500.00	(1,404.13)	43.8%
20.1029 · Credit Card Transaction	255.53	150.00	105.53	170.4%
20.1035 · Dues & Fees	165.00	200.00	(35.00)	82.5%
20.1040 · Electric Expense	443.09	450.00	(6.91)	98.5%
20.1060 · Fuel & Oil	9,823.74	10,000.00	(176.26)	98.2%
20.1100 · Insurance Expense	3,391.25	2,600.00	791.25	130.4%
20.1150 · Miscellaneous Other Expense	0.00	250.00	(250.00)	0.0%
20.1160 · Postage & Freight Expense	711.34	1,000.00	(288.66)	71.1%
20.1170 · Printing & Publishing	182.00	400.00	(218.00)	45.5%
20.1187 · Recycling Fees	5,400.00	5,400.00	0.00	100.0%
20.1190 · Repairs & Maint. Buildings	0.00	200.00	(200.00)	0.0%
20.1195 · Repairs & Maint. Dumpsters & Mi	52.34	600.00	(547.66)	8.7%
20.1200 · Repairs & Maint. Equipment	7,548.81	5,000.00	2,548.81	151.0%
20.1250 · Trash Removal	23,308.61	25,000.00	(1,691.39)	93.2%
20.1270 · Uniform Expense	447.20	500.00	(52.80)	89.4%
Total 20.1000 · Operating Expenses	60,175.35	60,810.00	(634.65)	99.0%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	54.99			
30.1120 · Supplies	835.46	1,000.00	(164.54)	83.5%
Total 30.1000 · Materials & Supplies	890.45	1,000.00	(109.55)	89.0%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	0.00	5,500.00	(5,500.00)	0.0%
50.1400 · Cap Outlay - Vehicles	4,609.00	1,050.00	3,559.00	439.0%
Total 50.1000 · Capital Outlay	4,609.00	6,550.00	(1,941.00)	70.4%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	25,721.89	25,841.00	(119.11)	99.5%
60.3000 · Loan Interest Payments	104.61	104.00	0.61	100.6%
Total 60.1000 · Debt Service	25,826.50	25,945.00	(118.50)	99.5%
Total Expense	142,029.26	151,558.00	(9,528.74)	93.7%
Net Ordinary Income	21,543.82	16,487.00	5,056.82	130.7%
Net Income	21,543.82	16,487.00	5,056.82	130.7%

09/04/18

City of Alma
Budget vs. Actual - Shop
 October 2017 through August 2018

	<u>Oct '17 - A...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,084.87	1,000.00	84.87	108.5%
20.1060 · Fuel & Oil	0.00	100.00	(100.00)	0.0%
20.1090 · Gas, Water, & Wastewater	5,168.65	4,000.00	1,168.65	129.2%
20.1100 · Insurance Expense	1,204.50	1,000.00	204.50	120.5%
20.1150 · Miscellaneous Other Expe...	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	2,697.15	200.00	2,497.15	1,348.6%
20.1200 · Repairs & Maint. Equipment	169.10	200.00	(30.90)	84.6%
20.1240 · Telephone Expense	314.30	780.00	(465.70)	40.3%
20.1250 · Trash Removal	627.88	685.00	(57.12)	91.7%
Total 20.1000 · Operating Expenses	11,266.45	8,015.00	3,251.45	140.6%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	16.77	40.00	(23.23)	41.9%
30.1120 · Supplies	1,351.56	750.00	601.56	180.2%
Total 30.1000 · Materials & Supplies	1,368.33	790.00	578.33	173.2%
Total Expense	12,634.78	8,805.00	3,829.78	143.5%
Net Ordinary Income	(12,634.78)	(8,805.00)	(3,829.78)	143.5%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	12,500.00	9,000.00	3,500.00	138.9%
Total 70.1000 · Other Financing Sources	12,500.00	9,000.00	3,500.00	138.9%
Total Other Income	12,500.00	9,000.00	3,500.00	138.9%
Net Other Income	12,500.00	9,000.00	3,500.00	138.9%
Net Income	(134.78)	195.00	(329.78)	(69.1)%

09/04/18

City of Alma
Budget vs. Actual - Street
 October 2017 through August 2018

	Oct '17 - Aug ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4200 · Motor Vehicle Taxes	49,649.84	38,000.00	11,649.84	130.7%
01.4300 · Local Option Sales Tax 1%	19,506.54	35,000.00	(15,493.46)	55.7%
01.4302 · Local Option Sales Tax 1/...	9,753.27			
Total 01.4000 · Taxes	78,909.65	73,000.00	5,909.65	108.1%
02.4000 · Intergovernmental				
02.4400 · Highway Allocation/Incent...	132,815.14	143,924.00	(11,108.86)	92.3%
02.4500 · Motor Vehicle Fee	11,419.66	11,000.00	419.66	103.8%
Total 02.4000 · Intergovernmental	144,234.80	154,924.00	(10,689.20)	93.1%
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inco...	14,641.70			
Total 03.4000 · Fees, Licenses, & Other	14,641.70			
Total Income	237,786.15	227,924.00	9,862.15	104.3%
Gross Profit	237,786.15	227,924.00	9,862.15	104.3%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	26,630.32	32,963.00	(6,332.68)	80.8%
10.1020 · Overtime Wages	1,890.32	763.00	1,127.32	247.7%
10.1030 · Vacation Wages	3,092.28			
10.1040 · Holiday Wages	1,355.52			
10.1050 · Sick Time Wages	127.08			
10.1060 · Employee Bonus	110.00	110.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowa...	105.00			
10.2000 · Employee Pension	1,195.88	1,116.00	79.88	107.2%
10.2010 · Emp Health & Life Insuran...	5,798.96	3,026.00	2,772.96	191.6%
10.2020 · Employee Dental Insurance	216.81	237.00	(20.19)	91.5%
10.2030 · Employee Eyecare Insuran...	39.27	43.00	(3.73)	91.3%
10.3000 · Payroll Taxes	2,868.30	3,086.00	(217.70)	92.9%
Total 10.1000 · Personal Services	43,429.74	41,344.00	2,085.74	105.0%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	120.00	120.00	0.00	100.0%
20.1035 · Dues & Fees	223.93	150.00	73.93	149.3%
20.1040 · Electric Expense	32,393.21	36,600.00	(4,206.79)	88.5%
20.1050 · Engineering Fees	1,000.00	1,000.00	0.00	100.0%
20.1060 · Fuel & Oil	5,413.35	8,000.00	(2,586.65)	67.7%
20.1100 · Insurance Expense	9,000.00	7,000.00	2,000.00	128.6%
20.1150 · Miscellaneous Other Expe...	377.99	2,000.00	(1,622.01)	18.9%
20.1170 · Printing & Publishing	65.50	50.00	15.50	131.0%
20.1180 · Professional & School	80.00	50.00	30.00	160.0%
20.1200 · Repairs & Maint. Equipment	7,574.36	10,000.00	(2,425.64)	75.7%
20.1210 · Repairs & Maint. Grounds	4,292.60	2,000.00	2,292.60	214.6%
20.1225 · Repairs & Maint. Streets	52,204.82	70,000.00	(17,795.18)	74.6%
20.1226 · Repairs & Maint. Sidewalks	3,000.00	5,000.00	(2,000.00)	60.0%
20.1240 · Telephone Expense	53.85			
20.1260 · Travel & Meal Expense	181.40	50.00	131.40	362.8%
20.1270 · Uniform Expense	454.78	450.00	4.78	101.1%
Total 20.1000 · Operating Expenses	116,435.79	142,470.00	(26,034.21)	81.7%

09/04/18

City of Alma
Budget vs. Actual - Street
 October 2017 through August 2018

	Oct '17 - Aug ...	Budget	\$ Over Budget	% of Budget
30.1000 · Materials & Supplies				
30.1010 · Asphaltic	0.00	800.00	(800.00)	0.0%
30.1030 · Chemicals	1,415.87	1,800.00	(384.13)	78.7%
30.1050 · Concrete	0.00	1,500.00	(1,500.00)	0.0%
30.1060 · Gravel & Barrow	3,462.54	3,000.00	462.54	115.4%
30.1100 · Signs & Posts	663.88	500.00	163.88	132.8%
30.1110 · Small Tools	48.15	25.00	23.15	192.6%
30.1120 · Supplies	318.70	500.00	(181.30)	63.7%
Total 30.1000 · Materials & Supplies	5,909.14	8,125.00	(2,215.86)	72.7%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtur...	11,322.00			
50.1400 · Cap Outlay - Vehicles	5,751.00	5,550.00	201.00	103.6%
50.1500 · Cap Outlay - Street Projects	7,438.00	20,000.00	(12,562.00)	37.2%
Total 50.1000 · Capital Outlay	24,511.00	25,550.00	(1,039.00)	95.9%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	45,000.00	45,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	10,453.00	13,348.00	(2,895.00)	78.3%
Total 60.1000 · Debt Service	55,453.00	58,348.00	(2,895.00)	95.0%
Total Expense	245,738.67	275,837.00	(30,098.33)	89.1%
Net Ordinary Income	(7,952.52)	(47,913.00)	39,960.48	16.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	72,600.00	(72,600.00)	0.0%
Total 70.1000 · Other Financing Sources	0.00	72,600.00	(72,600.00)	0.0%
Total Other Income	0.00	72,600.00	(72,600.00)	0.0%
Net Other Income	0.00	72,600.00	(72,600.00)	0.0%
Net Income	(7,952.52)	24,687.00	(32,639.52)	(32.2)%

City of Alma Budget vs. Actual - Wastewater Utility

October 2017 through August 2018

	Oct '17 - Au...	Budget	\$ Over Budg...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 - Fees, Licenses, & Other				
03.4030 - Deposits -Gas,Wat, Sew; Compost	1,936.66	1,000.00	936.66	193.7%
03.4100 - Miscellaneous Other Income	30.00			
Total 03.4000 - Fees, Licenses, & Other	1,966.66	1,000.00	966.66	196.7%
04.4000 - Charges for Services				
04.4100 - Wastewater Charges	80,847.17	70,000.00	10,847.17	115.5%
Total 04.4000 - Charges for Services	80,847.17	70,000.00	10,847.17	115.5%
Total Income	82,813.83	71,000.00	11,813.83	116.6%
Gross Profit	82,813.83	71,000.00	11,813.83	116.6%
Expense				
10.1000 - Personal Services				
10.1010 - Hourly Wages	17,240.52	22,023.00	(4,782.48)	78.3%
10.1020 - Overtime Wages	1,652.04	762.00	890.04	216.8%
10.1030 - Vacation Wages	1,059.00			
10.1040 - Holiday Wages	338.88			
10.1070 - Clothing/Auto/Cell Allowance	0.00	1,050.00	(1,050.00)	0.0%
10.2000 - Employee Pension	1,014.52	1,192.00	(177.48)	85.1%
10.2010 - Emp Health & Life Insurance	5,798.96	6,639.00	(840.04)	87.3%
10.2020 - Employee Dental Insurance	216.81	237.00	(20.19)	91.5%
10.2030 - Employee Eyecare Insurance	39.27	43.00	(3.73)	91.3%
10.3000 - Payroll Taxes	2,142.21	2,181.00	(38.79)	98.2%
Total 10.1000 - Personal Services	29,502.21	34,127.00	(4,624.79)	86.4%
20.1000 - Operating Expenses				
20.1011 - Bank Charges	61.66	60.00	1.66	102.8%
20.1025 - Computer Services & Software	2,033.31	2,500.00	(466.69)	81.3%
20.1029 - Credit Card Transaction	255.39	200.00	55.39	127.7%
20.1030 - Deposit Refunds	915.00	1,000.00	(85.00)	91.5%
20.1035 - Dues & Fees	45.00	500.00	(455.00)	9.0%
20.1040 - Electric Expense	6,446.32	6,300.00	146.32	102.3%
20.1060 - Fuel & Oil	85.87	150.00	(64.13)	57.2%
20.1090 - Gas, Water, & Wastewater	231.00	250.00	(19.00)	92.4%
20.1100 - Insurance Expense	1,694.50	1,270.00	424.50	133.4%
20.1105 - Land Lease	505.00	505.00	0.00	100.0%
20.1120 - Line Maintenance	5,081.15	10,000.00	(4,918.85)	50.8%
20.1150 - Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 - Postage & Freight Expense	711.34	1,000.00	(288.66)	71.1%
20.1170 - Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1180 - Professional & School	385.00	400.00	(15.00)	96.3%
20.1200 - Repairs & Maint. Equipment	3,839.67	4,000.00	(160.33)	96.0%
20.1210 - Repairs & Maint. Grounds	828.45			
20.1230 - Sales Tax In Sales	5,148.57	5,250.00	(101.43)	98.1%
20.1240 - Telephone Expense	686.10			
20.1260 - Travel & Meal Expense	0.00	250.00	(250.00)	0.0%
Total 20.1000 - Operating Expenses	28,953.33	33,835.00	(4,881.67)	85.6%
30.1000 - Materials & Supplies				
30.1030 - Chemicals	479.38	1,000.00	(520.62)	47.9%
30.1110 - Small Tools	0.00	100.00	(100.00)	0.0%
30.1120 - Supplies	56.71	300.00	(243.29)	18.9%
Total 30.1000 - Materials & Supplies	536.09	1,400.00	(863.91)	38.3%
50.1000 - Capital Outlay				
50.1100 - Cap Outlay - Real Property	6,420.90			
50.1400 - Cap Outlay - Vehicles	4,609.00	4,750.00	(141.00)	97.0%
50.1900 - Cap Out-Wastewater Utility Proj	1,343.33			
Total 50.1000 - Capital Outlay	12,373.23	4,750.00	7,623.23	260.5%
60.1000 - Debt Service				
60.2500 - Loan Principal Payments	6,342.74	6,343.00	(0.26)	100.0%
60.3000 - Loan Interest Payments	1,970.60	1,970.00	0.60	100.0%
Total 60.1000 - Debt Service	8,313.34	8,313.00	0.34	100.0%
Total Expense	79,678.20	82,425.00	(2,746.80)	96.7%
Net Ordinary Income	3,135.63	(11,425.00)	14,560.63	(27.4)%
Net Income	3,135.63	(11,425.00)	14,560.63	(27.4)%

City of Alma
Budget vs. Actual - Water Utility Fund
 October 2017 through August 2018

	Oct '17 - A...	Budget	\$ Over Bu...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	1,950.00	1,500.00	450.00	130.0%
03.4100 · Miscellaneous Other Income	2,043.70	500.00	1,543.70	408.7%
Total 03.4000 · Fees, Licenses, & Other	3,993.70	2,000.00	1,993.70	199.7%
04.4000 · Charges for Services				
04.4050 · Metered Sales	218,132.09	260,000.00	(41,867.91)	83.9%
Total 04.4000 · Charges for Services	218,132.09	260,000.00	(41,867.91)	83.9%
Total Income	222,125.79	262,000.00	(39,874.21)	84.8%
Gross Profit	222,125.79	262,000.00	(39,874.21)	84.8%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	17,849.04	21,094.00	(3,244.96)	84.6%
10.1010 · Hourly Wages	66,928.86	84,385.00	(17,456.14)	79.3%
10.1020 · Overtime Wages	4,432.40	2,353.00	2,079.40	188.4%
10.1030 · Vacation Wages	6,436.22			
10.1040 · Holiday Wages	3,245.60			
10.1050 · Sick Time Wages	1,536.36			
10.1060 · Employee Bonus	460.00	410.00	50.00	112.2%
10.1070 · Clothing/Auto/Cell Allowance	273.00	2,100.00	(1,827.00)	13.0%
10.2000 · Employee Pension	5,021.40	5,517.00	(495.60)	91.0%
10.2010 · Emp Health & Life Insurance	27,498.84	42,184.00	(14,685.16)	65.2%
10.2020 · Employee Dental Insurance	1,084.05	1,183.00	(98.95)	91.6%
10.2030 · Employee Eyecare Insurance	196.35	214.00	(17.65)	91.8%
10.3000 · Payroll Taxes	9,303.60	10,097.00	(793.40)	92.1%
Total 10.1000 · Personal Services	144,265.72	169,537.00	(25,271.28)	85.1%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	61.67	60.00	1.67	102.8%
20.1025 · Computer Services & Software	2,033.31	3,900.00	(1,866.69)	52.1%
20.1029 · Credit Card Transaction	255.50	175.00	80.50	146.0%
20.1030 · Deposit Refunds	926.76	1,000.00	(73.24)	92.7%
20.1035 · Dues & Fees	2,194.45	3,500.00	(1,305.55)	62.7%
20.1040 · Electric Expense	16,703.68	25,000.00	(8,296.32)	66.8%
20.1060 · Fuel & Oil	2,155.93	3,800.00	(1,644.07)	56.7%
20.1100 · Insurance Expense	11,296.25	9,000.00	2,296.25	125.5%
20.1120 · Line Maintenance	6,304.07	9,000.00	(2,695.93)	70.0%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 · Postage & Freight Expense	1,566.49	1,200.00	366.49	130.5%
20.1170 · Printing & Publishing	319.00	300.00	19.00	106.3%
20.1180 · Professional & School	1,605.00	500.00	1,105.00	321.0%
20.1185 · Publicity	500.00	500.00	0.00	100.0%
20.1190 · Repairs & Maint. Buildings	32.98	500.00	(467.02)	6.6%
20.1200 · Repairs & Maint. Equipment	525.10	5,000.00	(4,474.90)	10.5%
20.1210 · Repairs & Maint. Grounds	81.07	300.00	(218.93)	27.0%
20.1220 · Repairs & Maint. Wells	2,311.19	4,000.00	(1,688.81)	57.8%
20.1230 · Sales Tax in Sales	12,996.89	16,000.00	(3,003.11)	81.2%
20.1235 · Subscriptions	1,500.00			
20.1240 · Telephone Expense	1,166.44	550.00	616.44	212.1%
20.1260 · Travel & Meal Expense	10.12	750.00	(739.88)	1.3%

09/04/18

City of Alma
Budget vs. Actual - Water Utility Fund
 October 2017 through August 2018

	<u>Oct '17 - A...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Budget</u>
20.1270 · Uniform Expense	686.32	700.00	(13.68)	98.0%
20.1280 · Water Testing	2,974.00	5,000.00	(2,026.00)	59.5%
Total 20.1000 · Operating Expenses	68,206.22	90,835.00	(22,628.78)	75.1%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	5,633.38	8,000.00	(2,366.62)	70.4%
30.1110 · Small Tools	103.48	300.00	(196.52)	34.5%
30.1120 · Supplies	670.73	300.00	370.73	223.6%
Total 30.1000 · Materials & Supplies	6,407.59	8,600.00	(2,192.41)	74.5%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	5,946.61	10,000.00	(4,053.39)	59.5%
50.1400 · Cap Outlay - Vehicles	4,609.00	5,550.00	(941.00)	83.0%
50.1800 · Cap Outlay - Water Utility proj	15,500.82	411,550.00	(396,049.18)	3.8%
50.2300 · Cap Outlay - Annex. Projects	28,706.00			
Total 50.1000 · Capital Outlay	54,762.43	427,100.00	(372,337.57)	12.8%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	45,000.00	45,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	382.50	383.00	(0.50)	99.9%
Total 60.1000 · Debt Service	45,382.50	45,383.00	(0.50)	100.0%
Total Expense	319,024.46	741,455.00	(422,430.54)	43.0%
Net Ordinary Income	(96,898.67)	(479,455.00)	382,556.33	20.2%
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	0.00	400,000.00	(400,000.00)	0.0%
Total Other Income	0.00	400,000.00	(400,000.00)	0.0%
Net Other Income	0.00	400,000.00	(400,000.00)	0.0%
Net Income	<u>(96,898.67)</u>	<u>(79,455.00)</u>	<u>(17,443.67)</u>	<u>122.0%</u>