

10/01/19

City of Alma
Budget vs. Actual - Airport Fund

Cash Basis

October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4900 · Federal Financial Assistance	74,331.39			
Total 02.4000 · Intergovernmental	74,331.39			
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	10.00	2,500.00	(2,490.00)	0.4%
03.4120 · Rent Income	12,430.52	13,042.00	(611.48)	95.3%
03.4803 · Dept of Aeronautics-Pave Runway	0.00	411,750.00	(411,750.00)	0.0%
Total 03.4000 · Fees, Licenses, & Other	12,440.52	427,292.00	(414,851.48)	2.9%
04.4000 · Charges for Services				
04.4060 · Fuel Sales	18,900.75	25,000.00	(6,099.25)	75.6%
Total 04.4000 · Charges for Services	18,900.75	25,000.00	(6,099.25)	75.6%
Total Income	105,672.66	452,292.00	(346,619.34)	23.4%
Gross Profit	105,672.66	452,292.00	(346,619.34)	23.4%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	22.00			
10.3000 · Payroll Taxes	1.68			
10.4005 · Nonemployee Compensation	274.98	0.00	274.98	100.0%
Total 10.1000 · Personal Services	298.66	0.00	298.66	100.0%
20.1000 · Operating Expenses				
20.1015 · Cable Television Expense	1,408.92	1,200.00	208.92	117.4%
20.1035 · Dues & Fees	171.69	1,300.00	(1,128.31)	13.2%
20.1040 · Electric Expense	1,841.63	1,800.00	41.63	102.3%
20.1060 · Fuel & Oil	175.40	275.00	(99.60)	63.8%
20.1085 · Fuel Purchases	22,414.00	22,000.00	414.00	101.9%
20.1090 · Gas, Water, & Wastewater	498.89	700.00	(201.11)	71.3%
20.1100 · Insurance Expense	11,986.00	8,300.00	3,686.00	144.4%
20.1102 · Internet Expense	795.36	425.00	370.36	187.1%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 · Postage & Freight Expense	17.45			
20.1170 · Printing & Publishing	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	518.97	500.00	18.97	103.8%
20.1200 · Repairs & Maint. Equipment	218.88	2,000.00	(1,781.12)	10.9%
20.1210 · Repairs & Maint. Grounds	0.00	500.00	(500.00)	0.0%
20.1240 · Telephone Expense	1,966.27	2,300.00	(333.73)	85.5%
20.1260 · Travel & Meal Expense	0.00	50.00	(50.00)	0.0%
Total 20.1000 · Operating Expenses	42,013.46	41,500.00	513.46	101.2%
30.1000 · Materials & Supplies				
30.1120 · Supplies	33.49	500.00	(466.51)	6.7%
Total 30.1000 · Materials & Supplies	33.49	500.00	(466.51)	6.7%
50.1000 · Capital Outlay				
50.1600 · Cap Outlay - Grounds Projects	83,013.84	457,500.00	(374,486.16)	18.1%
Total 50.1000 · Capital Outlay	83,013.84	457,500.00	(374,486.16)	18.1%
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	135,079.45	509,220.00	(374,140.55)	26.5%
Net Ordinary Income	(29,406.79)	(56,928.00)	27,521.21	51.7%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	64,000.00	(64,000.00)	0.0%
70.9000 · Transfer In Electric Fund	64,000.00			
Total 70.1000 · Other Financing Sources	64,000.00	64,000.00	0.00	100.0%
Total Other Income	64,000.00	64,000.00	0.00	100.0%
Net Other Income	64,000.00	64,000.00	0.00	100.0%
Net Income	34,593.21	7,072.00	27,521.21	489.2%

10/01/19
Cash Basis

City of Alma
Budget vs. Actual - CDBG Housing Rehab Fund
October 2018 through September 2019

	Oct '18 - Sep 19	B
Ordinary Income/Expense		
Income		
03.4000 · Fees, Licenses, & Other		
03.4060 · Interest Income	5.98	
03.4100 · Miscellaneous Other Income	2,325.00	
Total 03.4000 · Fees, Licenses, & Other	2,330.98	
Total Income	2,330.98	
Gross Profit	2,330.98	
Expense		
20.1000 · Operating Expenses		
20.1011 · Bank Charges	14.00	
20.1033 · CDBG Housing Rehab	18,473.56	
Total 20.1000 · Operating Expenses	18,487.56	
Total Expense	18,487.56	
Net Ordinary Income	(16,156.58)	
Net Income	(16,156.58)	

10/01/19

City of Alma

Budget vs. Actual - Community Bldgs

October 2018 through September 2019

	Oct '18 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4120 · Rent Income	3,245.00	3,000.00	245.00	108.2%
Total 03.4000 · Fees, Licenses, & Other	3,245.00	3,000.00	245.00	108.2%
Total Income	3,245.00	3,000.00	245.00	108.2%
Gross Profit	3,245.00	3,000.00	245.00	108.2%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	3,553.90	6,600.00	(3,046.10)	53.8%
10.1010 · Hourly Wages	15.00			
10.3000 · Payroll Taxes	273.02	505.00	(231.98)	54.1%
10.4005 · Nonemployee Compensati...	2,589.24	0.00	2,589.24	100.0%
Total 10.1000 · Personal Services	6,431.16	7,105.00	(673.84)	90.5%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	5,450.77	4,800.00	650.77	113.6%
20.1090 · Gas, Water, & Wastewater	4,833.77	2,545.00	2,288.77	189.9%
20.1100 · Insurance Expense	5,931.36	3,500.00	2,431.36	169.5%
20.1150 · Miscellaneous Other Expe...	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	2,127.72	4,500.00	(2,372.28)	47.3%
20.1200 · Repairs & Maint. Equipment	502.60	500.00	2.60	100.5%
20.1210 · Repairs & Maint. Grounds	0.00	50.00	(50.00)	0.0%
20.1250 · Trash Removal	1,628.76	1,275.00	353.76	127.7%
Total 20.1000 · Operating Expenses	20,474.98	17,220.00	3,254.98	118.9%
30.1000 · Materials & Supplies				
30.1120 · Supplies	884.05	1,800.00	(915.95)	49.1%
Total 30.1000 · Materials & Supplies	884.05	1,800.00	(915.95)	49.1%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	10,640.11	17,700.00	(7,059.89)	60.1%
50.1300 · Cap Outlay - Equip & fixtur...	720.00	375.00	345.00	192.0%
Total 50.1000 · Capital Outlay	11,360.11	18,075.00	(6,714.89)	62.8%
Total Expense	39,150.30	44,200.00	(5,049.70)	88.6%
Net Ordinary Income	(35,905.30)	(41,200.00)	5,294.70	87.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	35,905.30	41,199.00	(5,293.70)	87.2%
Total 70.1000 · Other Financing Sources	35,905.30	41,199.00	(5,293.70)	87.2%
Total Other Income	35,905.30	41,199.00	(5,293.70)	87.2%
Net Other Income	35,905.30	41,199.00	(5,293.70)	87.2%
Net Income	0.00	(1.00)	1.00	0.0%

10/01/19
Cash Basis

City of Alma
Budget vs. Actual - Electrical Utility Fund
October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4051 · Pro Agreement-N.P.P.D.	226,900.60	180,000.00	46,900.60	126.1%
Total 03.4000 · Fees, Licenses, & Other	226,900.60	180,000.00	46,900.60	126.1%
Total Income	226,900.60	180,000.00	46,900.60	126.1%
Gross Profit	226,900.60	180,000.00	46,900.60	126.1%
Expense				
20.1000 · Operating Expenses				
20.1170 · Printing & Publishing	281.78			
Total 20.1000 · Operating Expenses	281.78			
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	0.00	36,440.00	(36,440.00)	0.0%
50.2400 · Cap Outlay - Subdivision ...	89,120.00			
Total 50.1000 · Capital Outlay	89,120.00	36,440.00	52,680.00	244.6%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	0.00	0.00	0.00	0.0%
60.2000 · Bond Interest Payments	0.00	0.00	0.00	0.0%
60.2500 · Loan Principal Payments	14,060.00	14,060.00	0.00	100.0%
Total 60.1000 · Debt Service	14,060.00	14,060.00	0.00	100.0%
Total Expense	103,461.78	50,500.00	52,961.78	204.9%
Net Ordinary Income	123,438.82	129,500.00	(6,061.18)	95.3%
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	106,946.28			
Total Other Income	106,946.28			
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	129,500.00	129,500.00	0.00	100.0%
Total 70.5000 · Other Financing Uses	129,500.00	129,500.00	0.00	100.0%
Total Other Expense	129,500.00	129,500.00	0.00	100.0%
Net Other Income	(22,553.72)	(129,500.00)	106,946.28	17.4%
Net Income	<u>100,885.10</u>	<u>0.00</u>	<u>100,885.10</u>	<u>100.0%</u>

10/01/19

City of Alma
Budget vs. Actual - Fire
 October 2018 through September 2019

	<u>Oct '18 - 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	1,635.72	1,300.00	335.72	125.8%
20.1100 · Insurance Expense	786.39	0.00	786.39	100.0%
20.1190 · Repairs & Maint. Buildin...	0.00	500.00	(500.00)	0.0%
20.1200 · Repairs & Maint. Equip...	284.05	0.00	284.05	100.0%
20.1240 · Telephone Expense	516.24	600.00	(83.76)	86.0%
Total 20.1000 · Operating Expenses	<u>3,222.40</u>	<u>2,400.00</u>	<u>822.40</u>	<u>134.3%</u>
Total Expense	<u>3,222.40</u>	<u>2,400.00</u>	<u>822.40</u>	<u>134.3%</u>
Net Ordinary Income	<u>(3,222.40)</u>	<u>(2,400.00)</u>	<u>(822.40)</u>	<u>134.3%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	3,222.40	380.00	2,842.40	848.0%
Total 70.1000 · Other Financing Sources	<u>3,222.40</u>	<u>380.00</u>	<u>2,842.40</u>	<u>848.0%</u>
Total Other Income	<u>3,222.40</u>	<u>380.00</u>	<u>2,842.40</u>	<u>848.0%</u>
Net Other Income	<u>3,222.40</u>	<u>380.00</u>	<u>2,842.40</u>	<u>848.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>(2,020.00)</u></u>	<u><u>2,020.00</u></u>	<u><u>0.0%</u></u>

10/01/19

City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2018 through September 2019

	Oct '18 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	3,950.00	2,000.00	1,950.00	197.5%
03.4100 · Miscellaneous Other Income	82.26	150.00	(67.74)	54.8%
Total 03.4000 · Fees, Licenses, & Other	4,032.26	2,150.00	1,882.26	187.5%
04.4000 · Charges for Services				
04.4050 · Metered Sales	635,424.76	480,000.00	155,424.76	132.4%
Total 04.4000 · Charges for Services	635,424.76	480,000.00	155,424.76	132.4%
Total Income	639,457.02	482,150.00	157,307.02	132.6%
Gross Profit	639,457.02	482,150.00	157,307.02	132.6%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	37,972.77	38,212.00	(239.23)	99.4%
10.1010 · Hourly Wages	49,708.95	55,938.00	(6,229.05)	88.9%
10.1020 · Overtime Wages	3,610.43	1,936.00	1,674.43	186.5%
10.1030 · Vacation Wages	4,329.29			
10.1040 · Holiday Wages	1,801.63			
10.1050 · Sick Time Wages	1,396.73			
10.1060 · Employee Bonus	470.00	460.00	10.00	102.2%
10.1061 · Building Permit Commissions	1,300.00	1,300.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowance	468.67	1,822.00	(1,353.33)	25.7%
10.2000 · Employee Pension	5,028.03	4,947.00	81.03	101.6%
10.2010 · Emp Health & Life Insurance	38,454.51	41,244.00	(2,789.49)	93.2%
10.2020 · Employee Dental Insurance	820.48	946.00	(125.52)	86.7%
10.2030 · Employee Eyecare Insurance	154.36	171.00	(16.64)	90.3%
10.3000 · Payroll Taxes	8,237.69	9,053.00	(815.31)	91.0%
Total 10.1000 · Personal Services	153,753.54	156,029.00	(2,275.46)	98.5%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	70.00	60.00	10.00	116.7%
20.1025 · Computer Services & Software	1,375.62	2,500.00	(1,124.38)	55.0%
20.1029 · Credit Card Transaction	322.13	175.00	147.13	184.1%
20.1030 · Deposit Refunds	2,678.13	1,000.00	1,678.13	267.8%
20.1035 · Dues & Fees	3,103.17	3,500.00	(396.83)	88.7%
20.1040 · Electric Expense	712.87	400.00	312.87	178.2%
20.1060 · Fuel & Oil	1,322.27	2,000.00	(677.73)	66.1%
20.1070 · Gas Purchased	271,132.91	270,000.00	1,132.91	100.4%
20.1100 · Insurance Expense	4,456.50	4,000.00	456.50	111.4%
20.1110 · Legal Fees	199.50	0.00	199.50	100.0%
20.1120 · Line Maintenance	2,276.05	3,000.00	(723.95)	75.9%
20.1150 · Miscellaneous Other Expense	450.00	200.00	250.00	225.0%
20.1155 · Other Professional Fees	730.00	1,000.00	(270.00)	73.0%
20.1160 · Postage & Freight Expense	735.92	1,000.00	(264.08)	73.6%
20.1170 · Printing & Publishing	131.55			
20.1180 · Professional & School	996.00	750.00	246.00	132.8%
20.1200 · Repairs & Maint. Equipment	17.94	2,000.00	(1,982.06)	0.9%
20.1230 · Sales Tax in Sales	33,497.38	25,000.00	8,497.38	134.0%
20.1235 · Subscriptions	3,000.00	1,500.00	1,500.00	200.0%
20.1240 · Telephone Expense	1,447.98	1,500.00	(52.02)	96.5%

10/01/19

City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2018 through September 2019

	<u>Oct '18 - Sep...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
20.1260 · Travel & Meal Expense	275.33	500.00	(224.67)	55.1%
20.1270 · Uniform Expense	294.45	600.00	(305.55)	49.1%
Total 20.1000 · Operating Expenses	329,225.70	320,685.00	8,540.70	102.7%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	29.33	100.00	(70.67)	29.3%
30.1120 · Supplies	163.51	300.00	(136.49)	54.5%
Total 30.1000 · Materials & Supplies	192.84	400.00	(207.16)	48.2%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	297.68	5,000.00	(4,702.32)	6.0%
50.1400 · Cap Outlay - Vehicles	626.50	500.00	126.50	125.3%
50.2300 · Cap Outlay - Annex. Projects	60,446.60	40,000.00	20,446.60	151.1%
50.2400 · Cap Outlay - Subdivision Proj.	12,830.85			
Total 50.1000 · Capital Outlay	74,201.63	45,500.00	28,701.63	163.1%
Total Expense	557,373.71	522,614.00	34,759.71	106.7%
Net Ordinary Income	82,083.31	(40,464.00)	122,547.31	(202.9)%
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	0.00	40,000.00	(40,000.00)	0.0%
Total Other Income	0.00	40,000.00	(40,000.00)	0.0%
Net Other Income	0.00	40,000.00	(40,000.00)	0.0%
Net Income	82,083.31	(464.00)	82,547.31	(17,690.4)%

10/01/19

City of Alma
Budget vs. Actual - General Fund
 October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4100 · TIF Proceeds	67,359.40	0.00	67,359.40	100.0%
01.4200 · Motor Vehicle Taxes	27,224.43	25,000.00	2,224.43	108.9%
01.4201 · Motor Vehicle Pro-Rate Tax	513.31	350.00	163.31	146.7%
01.4300 · Local Option Sales Tax 1%	142,146.73	87,334.00	54,812.73	162.8%
01.4301 · Property Taxes	210,118.83	221,079.00	(10,960.17)	95.0%
01.4302 · Local Option Sales Tax 1/2%	0.00	43,666.00	(43,666.00)	0.0%
Total 01.4000 · Taxes	447,362.70	377,429.00	69,933.70	118.5%
02.4000 · Intergovernmental				
02.4100 · Municipal Equalization	60,912.77	60,042.00	870.77	101.5%
02.4700 · 5%-Lieu of Tax	34,962.32	17,000.00	17,962.32	205.7%
02.5052 · CDBG Housing Rehab	79,496.59			
Total 02.4000 · Intergovernmental	175,371.68	77,042.00	98,329.68	227.6%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	1,260.64	2,500.00	(1,239.36)	50.4%
03.4035 · Compost Key Fees	5.00			
03.4050 · Franchise Fees	4,073.40	3,963.00	110.40	102.8%
03.4052 · US Cellular Water Tower Le...	2,640.00	2,640.00	0.00	100.0%
03.4060 · Interest Income	8,701.04	4,850.00	3,851.04	179.4%
03.4065 · Dog Tags	1,777.50	1,400.00	377.50	127.0%
03.4080 · Liquor License	2,375.00	2,300.00	75.00	103.3%
03.4100 · Miscellaneous Other Income	12,436.43	800.00	11,636.43	1,554.6%
03.4120 · Rent Income	1,255.00	1,200.00	55.00	104.6%
03.4150 · Tobacco Licenses	70.00	80.00	(10.00)	87.5%
Total 03.4000 · Fees, Licenses, & Other	34,594.01	19,733.00	14,861.01	175.3%
Total Income	657,328.39	474,204.00	183,124.39	138.6%
Gross Profit	657,328.39	474,204.00	183,124.39	138.6%
Expense				
10.1000 · Personal Services				
10.1002 · Salary Elected Officials	13,400.00	13,400.00	0.00	100.0%
10.1005 · Salary Wages	85,941.70	85,942.00	(0.30)	100.0%
10.1010 · Hourly Wages	33.00			
10.1060 · Employee Bonus	50.00	160.00	(110.00)	31.3%
10.1070 · Clothing/Auto/Cell Allowance	522.18	750.00	(227.82)	69.6%
10.2000 · Employee Pension	7,014.95	4,256.00	2,758.95	164.8%
10.2010 · Emp Health & Life Insurance	17,138.21	24,776.00	(7,637.79)	69.2%
10.2020 · Employee Dental Insurance	615.36	710.00	(94.64)	86.7%
10.2030 · Employee Eyecare Insurance	115.82	129.00	(13.18)	89.8%
10.3000 · Payroll Taxes	11,650.77	9,104.00	2,546.77	128.0%
10.4005 · Nonemployee Compensation	456.90	0.00	456.90	100.0%
Total 10.1000 · Personal Services	136,938.89	139,227.00	(2,288.11)	98.4%

10/01/19

City of Alma
Budget vs. Actual - General Fund
 October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
20.1000 · Operating Expenses				
20.1001 · Advertising	0.00	100.00	(100.00)	0.0%
20.1005 · Animal Control	484.40	350.00	134.40	138.4%
20.1010 · Audit & Accounting Fees	10,555.00	14,000.00	(3,445.00)	75.4%
20.1025 · Computer Services & Softw...	12,681.93	17,000.00	(4,318.07)	74.6%
20.1029 · Credit Card Transaction	3,641.15	3,500.00	141.15	104.0%
20.1033 · CDBG Housing Rehab	88,677.59			
20.1035 · Dues & Fees	6,240.44	5,100.00	1,140.44	122.4%
20.1036 · Ec. Development * Newsletter	1,419.34	3,000.00	(1,580.66)	47.3%
20.1037 · Economic Development	23,616.80	21,600.00	2,016.80	109.3%
20.1038 · Ec. Development * A D C	36,509.95	10,000.00	26,509.95	365.1%
20.1039 · Ec. Development * T I F	67,359.40	0.00	67,359.40	100.0%
20.1040 · Electric Expense	1,297.79	1,500.00	(202.21)	86.5%
20.1045 · Employee Appreciation	1,231.01	1,000.00	231.01	123.1%
20.1060 · Fuel & Oil	269.57	300.00	(30.43)	89.9%
20.1090 · Gas, Water, & Wastewater	354.10	300.00	54.10	118.0%
20.1100 · Insurance Expense	10,083.75	10,000.00	83.75	100.8%
20.1102 · Internet Expense	1,800.00	2,000.00	(200.00)	90.0%
20.1110 · Legal Fees	21,050.00	28,000.00	(6,950.00)	75.2%
20.1135 · Liquor & Tobacco License	2,745.00	2,380.00	365.00	115.3%
20.1150 · Miscellaneous Other Expen...	696.38	1,500.00	(803.62)	46.4%
20.1152 · Nuisances	3,982.00	1,200.00	2,782.00	331.8%
20.1160 · Postage & Freight Expense	2,454.23	1,800.00	654.23	136.3%
20.1170 · Printing & Publishing	3,543.77	3,000.00	543.77	118.1%
20.1180 · Professional & School	885.50	1,000.00	(114.50)	88.6%
20.1190 · Repairs & Maint. Buildings	1,723.10	3,500.00	(1,776.90)	49.2%
20.1200 · Repairs & Maint. Equipment	3,275.67	4,000.00	(724.33)	81.9%
20.1231 · Sales Tax in Sales - Golf	16,249.79	19,000.00	(2,750.21)	85.5%
20.1235 · Subscriptions	908.45	300.00	608.45	302.8%
20.1240 · Telephone Expense	2,792.61	3,200.00	(407.39)	87.3%
20.1250 · Trash Removal	84.84	85.00	(0.16)	99.8%
20.1260 · Travel & Meal Expense	1,067.76	1,800.00	(732.24)	59.3%
20.1270 · Uniform Expense	511.31	900.00	(388.69)	56.8%
Total 20.1000 · Operating Expenses	328,192.63	161,415.00	166,777.63	203.3%
30.1000 · Materials & Supplies				
30.1090 · Office Supplies	4,627.57	5,000.00	(372.43)	92.6%
30.1120 · Supplies	237.10	900.00	(662.90)	26.3%
Total 30.1000 · Materials & Supplies	4,864.67	5,900.00	(1,035.33)	82.5%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	2,082.62	2,350.00	(267.38)	88.6%
Total 40.1000 · Equipment Rental	2,082.62	2,350.00	(267.38)	88.6%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	0.00	2,500.00	(2,500.00)	0.0%
50.2300 · Cap Outlay - Annex. Projects	34.00	10,000.00	(9,966.00)	0.3%
50.2400 · Cap Outlay - Subdivision Pr...	274.00			
Total 50.1000 · Capital Outlay	308.00	12,500.00	(12,192.00)	2.5%
Total Expense	472,386.81	321,392.00	150,994.81	147.0%
Net Ordinary Income	184,941.58	152,812.00	32,129.58	121.0%

10/01/19

City of Alma
Budget vs. Actual - General Fund
 October 2018 through September 2019

	<u>Oct '18 - Sep 19</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	5,912.51			
70.1505 · Transfer In - Sales Tax	16,249.79	19,000.00	(2,750.21)	85.5%
Total 70.1000 · Other Financing Sources	<u>22,162.30</u>	<u>19,000.00</u>	<u>3,162.30</u>	<u>116.6%</u>
Total Other Income	<u>22,162.30</u>	<u>19,000.00</u>	<u>3,162.30</u>	<u>116.6%</u>
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	253,243.60	308,291.00	(55,047.40)	82.1%
Total 70.5000 · Other Financing Uses	<u>253,243.60</u>	<u>308,291.00</u>	<u>(55,047.40)</u>	<u>82.1%</u>
Total Other Expense	<u>253,243.60</u>	<u>308,291.00</u>	<u>(55,047.40)</u>	<u>82.1%</u>
Net Other Income	<u>(231,081.30)</u>	<u>(289,291.00)</u>	<u>58,209.70</u>	<u>79.9%</u>
Net Income	<u>(46,139.72)</u>	<u>(136,479.00)</u>	<u>90,339.28</u>	<u>33.8%</u>

10/01/19

City of Alma
Budget vs. Actual - Golf Fund
 October 2018 through September 2019

	Oct '18 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4021 · Beer Sales	56,614.49	63,221.00	(6,606.51)	89.6%
03.4022 · Drinks	78,762.90	79,300.00	(537.10)	99.3%
03.4023 · Soda	4,732.37	5,000.00	(267.63)	94.6%
03.4024 · Candy, Chips, Nuts, Etc.	1,822.77	1,800.00	22.77	101.3%
03.4028 · Gift Certificates Purchased	128.75	100.00	28.75	128.8%
03.4040 · Contributions Restricted	4,968.76	4,969.00	(0.24)	100.0%
03.4060 · Interest Income	107.66	30.00	77.66	358.9%
03.4120 · Rent Income	4,896.86	5,000.00	(103.14)	97.9%
Total 03.4000 · Fees, Licenses, & Other	152,034.56	159,420.00	(7,385.44)	95.4%
04.4000 · Charges for Services				
04.4300 · Golf Cart Storage	14,801.48	14,000.00	801.48	105.7%
04.4310 · Golf Cart Rental	9,325.31	9,500.00	(174.69)	98.2%
04.4320 · Golf Membership Dues	57,045.54	60,000.00	(2,954.46)	95.1%
04.4330 · Golf Green Fees	17,760.96	21,500.00	(3,739.04)	82.6%
04.4900 · Sales Tax Collected	16,892.83	17,900.00	(1,007.17)	94.4%
Total 04.4000 · Charges for Services	115,826.12	122,900.00	(7,073.88)	94.2%
Total Income	267,860.68	282,320.00	(14,459.32)	94.9%
Gross Profit	267,860.68	282,320.00	(14,459.32)	94.9%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	62,983.70	62,984.00	(0.30)	100.0%
10.1010 · Hourly Wages	36,679.10	38,300.00	(1,620.90)	95.8%
10.1020 · Overtime Wages	123.75			
10.1060 · Employee Bonus	30.00	30.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowance	420.16	420.00	0.16	100.0%
10.2000 · Employee Pension	2,495.35	3,172.00	(676.65)	78.7%
10.2010 · Emp Health & Life Insurance	8,585.12	8,684.00	(98.88)	98.9%
10.2020 · Employee Dental Insurance	410.24	473.00	(62.76)	86.7%
10.2030 · Employee Eyecare Insurance	77.18	86.00	(8.82)	89.7%
10.3000 · Payroll Taxes	7,537.03	8,850.00	(1,312.97)	85.2%
Total 10.1000 · Personal Services	119,341.63	122,999.00	(3,657.37)	97.0%
20.1000 · Operating Expenses				
20.1001 · Advertising	6.50	290.00	(283.50)	2.2%
20.1011 · Bank Charges	0.00	25.00	(25.00)	0.0%
20.1025 · Computer Services & Softw...	293.33	275.00	18.33	106.7%
20.1035 · Dues & Fees	245.25	400.00	(154.75)	61.3%
20.1040 · Electric Expense	12,127.34	15,000.00	(2,872.66)	80.8%
20.1060 · Fuel & Oil	3,756.61	6,000.00	(2,243.39)	62.6%
20.1090 · Gas, Water, & Wastewater	4,314.06	4,000.00	314.06	107.9%
20.1100 · Insurance Expense	8,612.75	6,700.00	1,912.75	128.5%
20.1102 · Internet Expense	959.40	700.00	259.40	137.1%
20.1135 · Liquor & Tobacco License	300.00	300.00	0.00	100.0%
20.1150 · Miscellaneous Other Expen...	2.00	200.00	(198.00)	1.0%
20.1160 · Postage & Freight Expense	1,601.53	1,300.00	301.53	123.2%
20.1170 · Printing & Publishing	168.25	200.00	(31.75)	84.1%
20.1180 · Professional & School	0.00	175.00	(175.00)	0.0%
20.1190 · Repairs & Maint. Buildings	1,146.42	1,700.00	(553.58)	67.4%
20.1200 · Repairs & Maint. Equipment	6,468.23	8,700.00	(2,231.77)	74.3%
20.1210 · Repairs & Maint. Grounds	120.00	10,000.00	(9,880.00)	1.2%
20.1240 · Telephone Expense	650.18	500.00	150.18	130.0%

10/01/19

City of Alma
Budget vs. Actual - Golf Fund
 October 2018 through September 2019

	Oct '18 - Sep...	Budget	\$ Over Budget	% of Budget
20.1250 · Trash Removal	2,510.52	2,100.00	410.52	119.5%
20.1260 · Travel & Meal Expense	0.00	300.00	(300.00)	0.0%
Total 20.1000 · Operating Expenses	43,282.37	58,865.00	(15,582.63)	73.5%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	10,907.10	5,000.00	5,907.10	218.1%
30.1040 · Concession Supplies	2,861.17	3,000.00	(138.83)	95.4%
30.1041 · Purchases Beer	22,628.97	25,000.00	(2,371.03)	90.5%
30.1042 · Purchases Beverages	498.67	1,000.00	(501.33)	49.9%
30.1044 · Purchases Food	2,547.35	3,500.00	(952.65)	72.8%
30.1045 · Purchases Liquor	30,481.71	30,000.00	481.71	101.6%
30.1047 · Purchases Pop	4,899.77	5,000.00	(100.23)	98.0%
30.1050 · Concrete	27.96			
30.1060 · Gravel & Barrow	1,468.11	1,000.00	468.11	146.8%
30.1090 · Office Supplies	0.00	50.00	(50.00)	0.0%
30.1110 · Small Tools	0.00	100.00	(100.00)	0.0%
30.1120 · Supplies	2,412.33	2,500.00	(87.67)	96.5%
Total 30.1000 · Materials & Supplies	78,733.14	76,150.00	2,583.14	103.4%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	21,799.33	21,560.00	239.33	101.1%
60.3000 · Loan Interest Payments	2,829.75	2,989.00	(159.25)	94.7%
Total 60.1000 · Debt Service	24,629.08	24,549.00	80.08	100.3%
Total Expense	265,986.22	282,563.00	(16,576.78)	94.1%
Net Ordinary Income	1,874.46	(243.00)	2,117.46	(771.4)%
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	16,249.79	19,000.00	(2,750.21)	85.5%
Total 70.5000 · Other Financing Uses	16,249.79	19,000.00	(2,750.21)	85.5%
Total Other Expense	16,249.79	19,000.00	(2,750.21)	85.5%
Net Other Income	(1,249.79)	(4,000.00)	2,750.21	31.2%
Net Income	624.67	(4,243.00)	4,867.67	(14.7)%

10/01/19
Cash Basis

City of Alma
Budget vs. Actual - Hospital Sinking Fund
October 2018 through September 2019

	<u>Oct '18 - 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	679.89	300.00	379.89	226.6%
Total 03.4000 · Fees, Licenses, & O...	679.89	300.00	379.89	226.6%
Total Income	679.89	300.00	379.89	226.6%
Gross Profit	679.89	300.00	379.89	226.6%
Net Ordinary Income	679.89	300.00	379.89	226.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	20,000.04	20,000.00	0.04	100.0%
Total 70.1000 · Other Financing Sources	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>20,679.93</u>	<u>20,300.00</u>	<u>379.93</u>	<u>101.9%</u>

City of Alma
Budget vs. Actual - Library

October 2018 through September 2019

	Oct '18 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4300 · State Aid	844.00	850.00	(6.00)	99.3%
Total 02.4000 · Intergovernmental	844.00	850.00	(6.00)	99.3%
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	24,984.80	21,600.00	3,384.80	115.7%
03.4070 · Library Fines	2,016.00	2,000.00	16.00	100.8%
03.4100 · Miscellaneous Other Income	2,613.40	1,800.00	813.40	145.2%
Total 03.4000 · Fees, Licenses, & Other	29,614.20	25,400.00	4,214.20	116.6%
Total Income	30,458.20	26,250.00	4,208.20	116.0%
Gross Profit	30,458.20	26,250.00	4,208.20	116.0%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	32,347.64	32,347.00	0.64	100.0%
10.1010 · Hourly Wages	16,916.40	15,512.00	1,404.40	109.1%
10.1060 · Employee Bonus	60.00	60.00	0.00	100.0%
10.2000 · Employee Pension	1,755.99	1,617.00	138.99	108.6%
10.2010 · Emp Health & Life Insurance	1,570.98	2,062.00	(491.02)	76.2%
10.2020 · Employee Dental Insurance	410.24	473.00	(62.76)	86.7%
10.2030 · Employee Eyecare Insurance	77.18	86.00	(8.82)	89.7%
10.3000 · Payroll Taxes	4,679.95	4,146.00	533.95	112.9%
10.4005 · Nonemployee Compensation	2,225.00	2,340.00	(115.00)	95.1%
Total 10.1000 · Personal Services	60,043.38	58,643.00	1,400.38	102.4%
20.1000 · Operating Expenses				
20.1025 · Computer Services & Softw...	0.00	200.00	(200.00)	0.0%
20.1035 · Dues & Fees	1,987.20	300.00	1,687.20	662.4%
20.1040 · Electric Expense	1,205.40	2,600.00	(1,394.60)	46.4%
20.1090 · Gas, Water, & Wastewater	1,658.61	1,550.00	108.61	107.0%
20.1100 · Insurance Expense	3,174.75	2,300.00	874.75	138.0%
20.1102 · Internet Expense	1,343.64	1,310.00	33.64	102.6%
20.1150 · Miscellaneous Other Expense	40.00	300.00	(260.00)	13.3%
20.1170 · Printing & Publishing	29.00	50.00	(21.00)	58.0%
20.1180 · Professional & School	(100.00)	250.00	(350.00)	(40.0)%
20.1190 · Repairs & Maint. Buildings	683.22	750.00	(66.78)	91.1%
20.1200 · Repairs & Maint. Equipment	677.21	1,000.00	(322.79)	67.7%
20.1240 · Telephone Expense	1,484.73	1,430.00	54.73	103.8%
20.1250 · Trash Removal	84.84	85.00	(0.16)	99.8%
20.1260 · Travel & Meal Expense	912.79	850.00	62.79	107.4%
Total 20.1000 · Operating Expenses	13,181.39	12,975.00	206.39	101.6%
30.1000 · Materials & Supplies				
30.1020 · Books - Restricted	6,130.67	7,500.00	(1,369.33)	81.7%
30.1070 · Magazines	232.81	500.00	(267.19)	46.6%
30.1120 · Supplies	1,181.84	2,300.00	(1,118.16)	51.4%
30.1130 · Videos	1,083.20	1,400.00	(316.80)	77.4%
Total 30.1000 · Materials & Supplies	8,628.52	11,700.00	(3,071.48)	73.7%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	5,669.00	5,572.00	97.00	101.7%
Total 50.1000 · Capital Outlay	5,669.00	5,572.00	97.00	101.7%
Total Expense	87,522.29	88,890.00	(1,367.71)	98.5%
Net Ordinary Income	(57,064.09)	(62,640.00)	5,575.91	91.1%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	57,064.09	62,641.00	(5,576.91)	91.1%
Total 70.1000 · Other Financing Sources	57,064.09	62,641.00	(5,576.91)	91.1%
Total Other Income	57,064.09	62,641.00	(5,576.91)	91.1%
Net Other Income	57,064.09	62,641.00	(5,576.91)	91.1%
Net Income	0.00	1.00	(1.00)	0.0%

10/01/19

City of Alma
Budget vs. Actual - Park
 October 2018 through September 2019

	<u>Oct '18 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	11,208.75	15,930.00	(4,721.25)	70.4%
10.3000 · Payroll Taxes	857.45	1,219.00	(361.55)	70.3%
Total 10.1000 · Personal Services	12,066.20	17,149.00	(5,082.80)	70.4%
20.1000 · Operating Expenses				
20.1040 · Electric Expense	821.18	650.00	171.18	126.3%
20.1060 · Fuel & Oil	1,078.98	1,500.00	(421.02)	71.9%
20.1090 · Gas, Water, & Wastewater	4,421.70	6,800.00	(2,378.30)	65.0%
20.1100 · Insurance Expense	2,448.50	2,100.00	348.50	116.6%
20.1145 · Machinery & Equip - Fuel	37.17			
20.1170 · Printing & Publishing	42.00			
20.1200 · Repairs & Maint. Equipment	480.14	2,000.00	(1,519.86)	24.0%
20.1210 · Repairs & Maint. Grounds	1,080.00	2,500.00	(1,420.00)	43.2%
20.1250 · Trash Removal	339.36	340.00	(0.64)	99.8%
Total 20.1000 · Operating Expenses	10,749.03	15,890.00	(5,140.97)	67.6%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	471.95	500.00	(28.05)	94.4%
30.1120 · Supplies	29.92	500.00	(470.08)	6.0%
Total 30.1000 · Materials & Supplies	501.87	1,000.00	(498.13)	50.2%
50.1000 · Capital Outlay				
50.1600 · Cap Outlay - Grounds Proj...	0.00	2,000.00	(2,000.00)	0.0%
Total 50.1000 · Capital Outlay	0.00	2,000.00	(2,000.00)	0.0%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	3,787.33	3,788.00	(0.67)	100.0%
60.3000 · Loan Interest Payments	273.95	274.00	(0.05)	100.0%
Total 60.1000 · Debt Service	4,061.28	4,062.00	(0.72)	100.0%
Total Expense	27,378.38	40,101.00	(12,722.62)	68.3%
Net Ordinary Income	(27,378.38)	(40,101.00)	12,722.62	68.3%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	27,378.38	40,100.00	(12,721.62)	68.3%
Total 70.1000 · Other Financing Sources	27,378.38	40,100.00	(12,721.62)	68.3%
Total Other Income	27,378.38	40,100.00	(12,721.62)	68.3%
Net Other Income	27,378.38	40,100.00	(12,721.62)	68.3%
Net Income	0.00	(1.00)	1.00	0.0%

10/01/19

City of Alma
Budget vs. Actual - Pheasant Ridge Trail

October 2018 through September 2019

	Oct '18 - ...	Budget	\$ Over Bu...	% of Bud...
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	2,561.88	2,200.00	361.88	116.4%
20.1200 · Repairs & Maint. Equipm...	1.99			
20.1210 · Repairs & Maint. Grounds	0.00	100.00	(100.00)	0.0%
20.1250 · Trash Removal	84.84	85.00	(0.16)	99.8%
Total 20.1000 · Operating Expenses	2,648.71	2,385.00	263.71	111.1%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	120.92			
30.1100 · Signs & Posts	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	12.47	65.00	(52.53)	19.2%
Total 30.1000 · Materials & Supplies	133.39	115.00	18.39	116.0%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	0.00	500.00	(500.00)	0.0%
Total 50.1000 · Capital Outlay	0.00	500.00	(500.00)	0.0%
Total Expense	2,782.10	3,000.00	(217.90)	92.7%
Net Ordinary Income	(2,782.10)	(3,000.00)	217.90	92.7%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	2,782.10	3,000.00	(217.90)	92.7%
Total 70.1000 · Other Financing Sources	2,782.10	3,000.00	(217.90)	92.7%
Total Other Income	2,782.10	3,000.00	(217.90)	92.7%
Net Other Income	2,782.10	3,000.00	(217.90)	92.7%
Net Income	0.00	0.00	0.00	0.0%

10/01/19

City of Alma
Budget vs. Actual - Police Protection
 October 2018 through September 2019

	<u>Oct '18 - 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	41,616.00	41,616.00	0.00	100.0%
Total Expense	41,616.00	41,616.00	0.00	100.0%
Net Ordinary Income	(41,616.00)	(41,616.00)	0.00	100.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	41,616.00	41,616.00	0.00	100.0%
Total 70.1000 · Other Financing Sou...	41,616.00	41,616.00	0.00	100.0%
Total Other Income	41,616.00	41,616.00	0.00	100.0%
Net Other Income	41,616.00	41,616.00	0.00	100.0%
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

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City of Alma
Budget vs. Actual - Pool
 October 2018 through September 2019

	Oct '18 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4201 · Motor Vehicle Pro-Rate Tax	183.14	150.00	33.14	122.1%
01.4301 · Property Taxes	80,029.43	79,000.00	1,029.43	101.3%
01.4302 · Local Option Sales Tax 1/...	144,212.97	145,000.00	(787.03)	99.5%
Total 01.4000 · Taxes	224,425.54	224,150.00	275.54	100.1%
02.4000 · Intergovernmental				
02.4700 · 5%-Lieu of Tax	6,242.74	7,000.00	(757.26)	89.2%
Total 02.4000 · Intergovernmental	6,242.74	7,000.00	(757.26)	89.2%
03.4000 · Fees, Licenses, & Other				
03.4020 · Concessions Sales	3,788.22	4,501.00	(712.78)	84.2%
03.4023 · Soda	595.20	850.00	(254.80)	70.0%
03.4040 · Contributions Restricted	4,000.00	2,000.00	2,000.00	200.0%
03.4100 · Miscellaneous Other Inco...	173.85			
03.4140 · Swim Pool Tickets	13,449.78	13,000.00	449.78	103.5%
Total 03.4000 · Fees, Licenses, & Other	22,007.05	20,351.00	1,656.05	108.1%
Total Income	252,675.33	251,501.00	1,174.33	100.5%
Gross Profit	252,675.33	251,501.00	1,174.33	100.5%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	52,868.95	60,000.00	(7,131.05)	88.1%
10.3000 · Payroll Taxes	4,044.46	4,590.00	(545.54)	88.1%
Total 10.1000 · Personal Services	56,913.41	64,590.00	(7,676.59)	88.1%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1035 · Dues & Fees	40.00	40.00	0.00	100.0%
20.1040 · Electric Expense	5,129.80	7,425.00	(2,295.20)	69.1%
20.1090 · Gas, Water, & Wastewater	3,349.66	3,000.00	349.66	111.7%
20.1100 · Insurance Expense	7,618.25	6,650.00	968.25	114.6%
20.1110 · Legal Fees	22,883.73	3,000.00	19,883.73	762.8%
20.1150 · Miscellaneous Other Expe...	0.00	500.00	(500.00)	0.0%
20.1158 · Pool Certification	1,680.00	2,500.00	(820.00)	67.2%
20.1160 · Postage & Freight Expense	50.35			
20.1170 · Printing & Publishing	370.00	250.00	120.00	148.0%
20.1190 · Repairs & Maint. Buildings	1,312.46	900.00	412.46	145.8%
20.1200 · Repairs & Maint. Equipment	2,527.82	1,000.00	1,527.82	252.8%
20.1210 · Repairs & Maint. Grounds	0.00	50.00	(50.00)	0.0%
20.1230 · Sales Tax in Sales	1,318.75	1,500.00	(181.25)	87.9%
20.1240 · Telephone Expense	272.63	350.00	(77.37)	77.9%
20.1250 · Trash Removal	109.36	240.00	(130.64)	45.6%
20.1270 · Uniform Expense	418.37	1,000.00	(581.63)	41.8%
Total 20.1000 · Operating Expenses	47,141.18	28,465.00	18,676.18	165.6%

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City of Alma
Budget vs. Actual - Pool
 October 2018 through September 2019

	Oct '18 - S...	Budget	\$ Over Bud...	% of Budget
30.1000 · Materials & Supplies				
30.1030 · Chemicals	8,705.44	8,500.00	205.44	102.4%
30.1040 · Concession Supplies	2,845.68	3,500.00	(654.32)	81.3%
30.1042 · Purchases Beverages	6.67			
30.1047 · Purchases Pop	638.25	900.00	(261.75)	70.9%
30.1060 · Gravel & Barrow	270.00			
30.1120 · Supplies	848.37	1,400.00	(551.63)	60.6%
Total 30.1000 · Materials & Supplies	13,314.41	14,300.00	(985.59)	93.1%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	57,600.00	81,000.00	(23,400.00)	71.1%
Total 50.1000 · Capital Outlay	57,600.00	81,000.00	(23,400.00)	71.1%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	80,000.00	80,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	46,185.00	46,185.00	0.00	100.0%
60.2500 · Loan Principal Payments	18,963.09	18,308.00	655.09	103.6%
60.3000 · Loan Interest Payments	3,536.80	4,193.00	(656.20)	84.4%
Total 60.1000 · Debt Service	148,684.89	148,686.00	(1.11)	100.0%
Total Expense	323,653.89	337,041.00	(13,387.11)	96.0%
Net Ordinary Income	(70,978.56)	(85,540.00)	14,561.44	83.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	11,700.00	(11,700.00)	0.0%
Total 70.1000 · Other Financing Sources	0.00	11,700.00	(11,700.00)	0.0%
Total Other Income	0.00	11,700.00	(11,700.00)	0.0%
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	2,861.44			
Total 70.5000 · Other Financing Uses	2,861.44			
Total Other Expense	2,861.44			
Net Other Income	(2,861.44)	11,700.00	(14,561.44)	(24.5)%
Net Income	(73,840.00)	(73,840.00)	0.00	100.0%

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City of Alma

Budget vs. Actual - Recreation

October 2018 through September 2019

	Oct '18 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,157.74	1,100.00	57.74	105.2%
20.1090 · Gas, Water, & Wastewater	1,831.25	5,000.00	(3,168.75)	36.6%
20.1100 · Insurance Expense	2,838.75	2,000.00	838.75	141.9%
20.1190 · Repairs & Maint. Buildings	210.00			
20.1200 · Repairs & Maint. Equipment	612.30	1,000.00	(387.70)	61.2%
20.1210 · Repairs & Maint. Grounds	30.51	1,000.00	(969.49)	3.1%
20.1250 · Trash Removal	197.48	200.00	(2.52)	98.7%
Total 20.1000 · Operating Expenses	6,878.03	10,300.00	(3,421.97)	66.8%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	39.00	100.00	(61.00)	39.0%
30.1060 · Gravel & Barrow	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	31.90	50.00	(18.10)	63.8%
Total 30.1000 · Materials & Supplies	70.90	200.00	(129.10)	35.5%
50.1000 · Capital Outlay				
50.1600 · Cap Outlay - Grounds Proj...	0.00	2,000.00	(2,000.00)	0.0%
Total 50.1000 · Capital Outlay	0.00	2,000.00	(2,000.00)	0.0%
Total Expense	6,948.93	12,500.00	(5,551.07)	55.6%
Net Ordinary Income	(6,948.93)	(12,500.00)	5,551.07	55.6%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	10,000.00	12,500.00	(2,500.00)	80.0%
Total 70.1000 · Other Financing Sources	10,000.00	12,500.00	(2,500.00)	80.0%
Total Other Income	10,000.00	12,500.00	(2,500.00)	80.0%
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	3,051.07			
Total 70.5000 · Other Financing Uses	3,051.07			
Total Other Expense	3,051.07			
Net Other Income	6,948.93	12,500.00	(5,551.07)	55.6%
Net Income	0.00	0.00	0.00	0.0%

10/01/19

City of Alma
Budget vs. Actual - RV Park Fund

October 2018 through September 2019

	Oct '18 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	445.00			
Total 03.4000 · Fees, Licenses, & Other	445.00			
04.4000 · Charges for Services				
04.4400 · Campground Fees	59,295.81	50,700.00	8,595.81	117.0%
04.4800 · Lodging Tax Collected	222.86	158.00	64.86	141.1%
04.4900 · Sales Tax Collected	390.12	271.00	119.12	144.0%
Total 04.4000 · Charges for Services	59,908.79	51,129.00	8,779.79	117.2%
Total Income	60,353.79	51,129.00	9,224.79	118.0%
Gross Profit	60,353.79	51,129.00	9,224.79	118.0%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	324.00			
10.3000 · Payroll Taxes	24.79			
10.4005 · Nonemployee Compensation	14,800.00	15,000.00	(200.00)	98.7%
Total 10.1000 · Personal Services	15,148.79	15,000.00	148.79	101.0%
20.1000 · Operating Expenses				
20.1001 · Advertising	151.20	0.00	151.20	100.0%
20.1015 · Cable Television Expense	453.18	1,000.00	(546.82)	45.3%
20.1035 · Dues & Fees	60.75			
20.1040 · Electric Expense	5,730.29	7,500.00	(1,769.71)	76.4%
20.1060 · Fuel & Oil	0.00	400.00	(400.00)	0.0%
20.1090 · Gas, Water, & Wastewater	621.26	2,500.00	(1,878.74)	24.9%
20.1100 · Insurance Expense	2,300.00	1,500.00	800.00	153.3%
20.1102 · Internet Expense	514.35	1,000.00	(485.65)	51.4%
20.1140 · Lodging Tax in Sales	162.46	125.00	37.46	130.0%
20.1150 · Miscellaneous Other Expense	0.00	50.00	(50.00)	0.0%
20.1170 · Printing & Publishing	133.44	0.00	133.44	100.0%
20.1190 · Repairs & Maint. Buildings	752.20	500.00	252.20	150.4%
20.1200 · Repairs & Maint. Equipment	362.31	1,000.00	(637.69)	36.2%
20.1210 · Repairs & Maint. Grounds	935.94	500.00	435.94	187.2%
20.1230 · Sales Tax in Sales	398.14	2,000.00	(1,601.86)	19.9%
20.1240 · Telephone Expense	0.00	600.00	(600.00)	0.0%
20.1250 · Trash Removal	453.16	800.00	(346.84)	56.6%
Total 20.1000 · Operating Expenses	13,028.68	19,475.00	(6,446.32)	66.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	23.99	150.00	(126.01)	16.0%
30.1060 · Gravel & Barrow	3,469.57			
30.1090 · Office Supplies	0.00	25.00	(25.00)	0.0%
30.1100 · Signs & Posts	171.38	50.00	121.38	342.8%
30.1120 · Supplies	539.18	380.00	159.18	141.9%
Total 30.1000 · Materials & Supplies	4,204.12	605.00	3,599.12	694.9%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	15,492.91	13,600.00	1,892.91	113.9%
50.1300 · Cap Outlay - Equip & fixtures	0.00	58,000.00	(58,000.00)	0.0%
Total 50.1000 · Capital Outlay	15,492.91	71,600.00	(56,107.09)	21.6%
Total Expense	47,874.50	106,680.00	(58,805.50)	44.9%
Net Ordinary Income	12,479.29	(55,551.00)	68,030.29	(22.5)%
Net Income	12,479.29	(55,551.00)	68,030.29	(22.5)%

City of Alma

Budget vs. Actual - Sanitation Fund

October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Compost	20.00			
03.4035 · Compost Key Fees	2,460.00	2,100.00	360.00	117.1%
03.4100 · Miscellaneous Other Income	1,878.81			
Total 03.4000 · Fees, Licenses, & Other	4,358.81	2,100.00	2,258.81	207.6%
04.4000 · Charges for Services				
04.4200 · Trash Service Charges	175,417.75	170,000.00	5,417.75	103.2%
Total 04.4000 · Charges for Services	175,417.75	170,000.00	5,417.75	103.2%
Total Income	179,776.56	172,100.00	7,676.56	104.5%
Gross Profit	179,776.56	172,100.00	7,676.56	104.5%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	37,288.32	46,654.00	(9,365.68)	79.9%
10.1020 · Overtime Wages	1,621.66	2,027.00	(405.34)	80.0%
10.1030 · Vacation Wages	3,810.63			
10.1040 · Holiday Wages	2,402.40			
10.1050 · Sick Time Wages	1,371.37			
10.1060 · Employee Bonus	120.00	120.00	0.00	100.0%
10.1070 · Clothing/Auto/Cell Allowance	0.00	1,092.00	(1,092.00)	0.0%
10.2000 · Employee Pension	2,201.08	2,244.00	(42.92)	98.1%
10.2010 · Emp Health & Life Insurance	2,075.90	2,062.00	13.90	100.7%
10.2020 · Employee Dental Insurance	410.24	473.00	(62.76)	86.7%
10.2030 · Employee Eyecare Insurance	77.18	86.00	(8.82)	89.7%
10.3000 · Payroll Taxes	4,607.86	4,565.00	42.86	100.9%
Total 10.1000 · Personal Services	55,986.64	59,323.00	(3,336.36)	94.4%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1016 · City Wide Clean Up	7,637.39	6,900.00	737.39	110.7%
20.1025 · Computer Services & Software	1,373.80	2,100.00	(726.20)	65.4%
20.1029 · Credit Card Transaction	322.20	150.00	172.20	214.8%
20.1030 · Deposit Refunds	40.00			
20.1035 · Dues & Fees	392.75	200.00	192.75	196.4%
20.1040 · Electric Expense	541.02	500.00	41.02	108.2%
20.1060 · Fuel & Oil	1,836.56	9,000.00	(7,163.44)	20.4%
20.1100 · Insurance Expense	3,902.00	2,600.00	1,302.00	150.1%
20.1145 · Machinery & Equip - Fuel	8,963.94			
20.1146 · Machinery & Equip - Oil & Greas	149.42			
20.1147 · Machinery & Equip - Tire/Repair	1,360.41			
20.1150 · Miscellaneous Other Expense	0.00	200.00	(200.00)	0.0%
20.1160 · Postage & Freight Expense	723.74	1,000.00	(276.26)	72.4%
20.1170 · Printing & Publishing	147.00	400.00	(253.00)	36.8%
20.1180 · Professional & School	85.00			
20.1187 · Recycling Fees	5,850.00	5,400.00	450.00	108.3%
20.1190 · Repairs & Maint. Buildings	26.00	200.00	(174.00)	13.0%
20.1195 · Repairs & Maint. Dumpsters & Mi	152.56	200.00	(47.44)	76.3%
20.1200 · Repairs & Maint. Equipment	18,157.05	7,000.00	11,157.05	259.4%
20.1250 · Trash Removal	27,543.85	26,000.00	1,543.85	105.9%
20.1270 · Uniform Expense	288.42	600.00	(311.58)	48.1%
Total 20.1000 · Operating Expenses	79,553.11	62,510.00	17,043.11	127.3%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	86.06			
30.1120 · Supplies	611.64	1,000.00	(388.36)	61.2%
Total 30.1000 · Materials & Supplies	697.70	1,000.00	(302.30)	69.8%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	794.09	2,900.00	(2,105.91)	27.4%
Total 50.1000 · Capital Outlay	794.09	2,900.00	(2,105.91)	27.4%
Total Expense	137,031.54	125,733.00	11,298.54	109.0%
Net Ordinary Income	42,745.02	46,367.00	(3,621.98)	92.2%
Net Income	42,745.02	46,367.00	(3,621.98)	92.2%

10/01/19

City of Alma
Budget vs. Actual - Shop
 October 2018 through September 2019

	<u>Oct '18 - 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	1,349.95	1,000.00	349.95	135.0%
20.1060 · Fuel & Oil	0.00	15.00	(15.00)	0.0%
20.1090 · Gas, Water, & Wastewater	5,534.21	4,100.00	1,434.21	135.0%
20.1100 · Insurance Expense	1,258.75	950.00	308.75	132.5%
20.1147 · Machinery & Equip - Tire/Re...	8.49			
20.1150 · Miscellaneous Other Expen...	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	188.99	100.00	88.99	189.0%
20.1200 · Repairs & Maint. Equipment	31.32	200.00	(168.68)	15.7%
20.1240 · Telephone Expense	561.00	875.00	(314.00)	64.1%
20.1250 · Trash Removal	684.96	685.00	(0.04)	100.0%
Total 20.1000 · Operating Expenses	9,617.67	7,975.00	1,642.67	120.6%
30.1000 · Materials & Supplies				
30.1110 · Small Tools	59.97	100.00	(40.03)	60.0%
30.1120 · Supplies	1,374.41	925.00	449.41	148.6%
Total 30.1000 · Materials & Supplies	1,434.38	1,025.00	409.38	139.9%
Total Expense	11,052.05	9,000.00	2,052.05	122.8%
Net Ordinary Income	(11,052.05)	(9,000.00)	(2,052.05)	122.8%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	11,052.05	9,000.00	2,052.05	122.8%
Total 70.1000 · Other Financing Sources	11,052.05	9,000.00	2,052.05	122.8%
Total Other Income	11,052.05	9,000.00	2,052.05	122.8%
Net Other Income	11,052.05	9,000.00	2,052.05	122.8%
Net Income	0.00	0.00	0.00	0.0%

10/01/19

City of Alma
Budget vs. Actual - Street
 October 2018 through September 2019

	Oct '18 - Sep ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4200 · Motor Vehicle Taxes	44,136.15	39,500.00	4,636.15	111.7%
01.4302 · Local Option Sales Tax 1/2%	39,684.24	35,000.00	4,684.24	113.4%
Total 01.4000 · Taxes	83,820.39	74,500.00	9,320.39	112.5%
02.4000 · Intergovernmental				
02.4400 · Highway Allocation/Incentive	162,137.11	158,325.00	3,812.11	102.4%
02.4500 · Motor Vehicle Fee	8,730.85	11,000.00	(2,269.15)	79.4%
Total 02.4000 · Intergovernmental	170,867.96	169,325.00	1,542.96	100.9%
Total Income	254,688.35	243,825.00	10,863.35	104.5%
Gross Profit	254,688.35	243,825.00	10,863.35	104.5%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	31,256.57	32,423.00	(1,166.43)	96.4%
10.1020 · Overtime Wages	1,718.33	785.00	933.33	218.9%
10.1030 · Vacation Wages	1,101.91			
10.1040 · Holiday Wages	523.68			
10.1050 · Sick Time Wages	43.64			
10.1060 · Employee Bonus	0.00	120.00	(120.00)	0.0%
10.1070 · Clothing/Auto/Cell Allowance	0.00	546.00	(546.00)	0.0%
10.2000 · Employee Pension	1,316.65	1,135.00	181.65	116.0%
10.2010 · Emp Health & Life Insurance	6,816.10	6,984.00	(167.90)	97.6%
10.2020 · Employee Dental Insurance	205.03	237.00	(31.97)	86.5%
10.2030 · Employee Eyecare Insurance	38.54	43.00	(4.46)	89.6%
10.3000 · Payroll Taxes	3,124.29	2,953.00	171.29	105.8%
Total 10.1000 · Personal Services	46,144.74	45,226.00	918.74	102.0%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	120.00	120.00	0.00	100.0%
20.1035 · Dues & Fees	1,065.00	200.00	865.00	532.5%
20.1040 · Electric Expense	33,206.63	38,000.00	(4,793.37)	87.4%
20.1050 · Engineering Fees	0.00	1,000.00	(1,000.00)	0.0%
20.1060 · Fuel & Oil	634.99	0.00	634.99	100.0%
20.1100 · Insurance Expense	10,873.50	7,000.00	3,873.50	155.3%
20.1145 · Machinery & Equip - Fuel	7,180.85	7,000.00	180.85	102.6%
20.1146 · Machinery & Equip - Oil & G...	192.58	500.00	(307.42)	38.5%
20.1147 · Machinery & Equip - Tire/Re...	2,519.51	500.00	2,019.51	503.9%
20.1150 · Miscellaneous Other Expense	1,000.00	2,000.00	(1,000.00)	50.0%
20.1160 · Postage & Freight Expense	1.21			
20.1170 · Printing & Publishing	46.21	85.00	(38.79)	54.4%
20.1180 · Professional & School	50.00	250.00	(200.00)	20.0%
20.1200 · Repairs & Maint. Equipment	6,442.90	10,000.00	(3,557.10)	64.4%
20.1210 · Repairs & Maint. Grounds	292.60	2,200.00	(1,907.40)	13.3%
20.1225 · Repairs & Maint. Streets	63,339.01	70,000.00	(6,660.99)	90.5%
20.1226 · Repairs & Maint. Sidewalks	5,050.00	5,000.00	50.00	101.0%
20.1260 · Travel & Meal Expense	0.00	50.00	(50.00)	0.0%
20.1270 · Uniform Expense	290.42	550.00	(259.58)	52.8%
Total 20.1000 · Operating Expenses	132,305.41	144,455.00	(12,149.59)	91.6%

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City of Alma
Budget vs. Actual - Street
 October 2018 through September 2019

	Oct '18 - Sep ...	Budget	\$ Over Budget	% of Budget
30.1000 · Materials & Supplies				
30.1010 · Asphaltic	0.00	500.00	(500.00)	0.0%
30.1030 · Chemicals	1,145.60	2,000.00	(854.40)	57.3%
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	684.65	1,000.00	(315.35)	68.5%
30.1110 · Small Tools	178.28	25.00	153.28	713.1%
30.1120 · Supplies	367.38	500.00	(132.62)	73.5%
Total 30.1000 · Materials & Supplies	2,375.91	8,525.00	(6,149.09)	27.9%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	0.00	10,000.00	(10,000.00)	0.0%
50.1300 · Cap Outlay - Equip & fixtures	65,010.76	58,314.00	6,696.76	111.5%
50.1500 · Cap Outlay - Street Projects	2,573.00			
50.2400 · Cap Outlay - Subdivision Proj.	337,756.64			
Total 50.1000 · Capital Outlay	405,340.40	68,314.00	337,026.40	593.3%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	46,000.00	46,000.00	0.00	100.0%
60.2000 · Bond Interest Payments	13,921.75	10,041.00	3,880.75	138.6%
Total 60.1000 · Debt Service	59,921.75	56,041.00	3,880.75	106.9%
Total Expense	646,088.21	322,561.00	323,527.21	200.3%
Net Ordinary Income	(391,399.86)	(78,736.00)	(312,663.86)	497.1%
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	347,575.41	10,000.00	337,575.41	3,475.8%
70.1000 · Other Financing Sources				
70.1500 · Transfers In	29,223.24	51,155.00	(21,931.76)	57.1%
Total 70.1000 · Other Financing Sources	29,223.24	51,155.00	(21,931.76)	57.1%
Total Other Income	376,798.65	61,155.00	315,643.65	616.1%
Net Other Income	376,798.65	61,155.00	315,643.65	616.1%
Net Income	(14,601.21)	(17,581.00)	2,979.79	83.1%

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City of Alma

Budget vs. Actual - Wastewater Utility

October 2018 through September 2019

	Oct '18 - Se...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	2,950.00	2,000.00	950.00	147.5%
Total 03.4000 · Fees, Licenses, & Other	2,950.00	2,000.00	950.00	147.5%
04.4000 · Charges for Services				
04.4100 · Wastewater Charges	89,214.44	85,000.00	4,214.44	105.0%
Total 04.4000 · Charges for Services	89,214.44	85,000.00	4,214.44	105.0%
Total Income	92,164.44	87,000.00	5,164.44	105.9%
Gross Profit	92,164.44	87,000.00	5,164.44	105.9%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	18,610.34	22,688.00	(4,077.66)	82.0%
10.1020 · Overtime Wages	2,225.67	785.00	1,440.67	283.5%
10.1030 · Vacation Wages	2,334.42			
10.1040 · Holiday Wages	1,701.96			
10.1060 · Employee Bonus	120.00			
10.1070 · Clothing/Auto/Cell Allowance	0.00	546.00	(546.00)	0.0%
10.2000 · Employee Pension	1,243.62	1,200.00	43.62	103.6%
10.2010 · Emp Health & Life Insurance	6,816.15	6,984.00	(167.85)	97.6%
10.2020 · Employee Dental Insurance	205.12	237.00	(31.88)	86.5%
10.2030 · Employee Eyecare Insurance	38.63	43.00	(4.37)	89.8%
10.3000 · Payroll Taxes	2,412.13	2,198.00	214.13	109.7%
Total 10.1000 · Personal Services	35,708.04	34,681.00	1,027.04	103.0%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1025 · Computer Services & Software	1,373.77	2,500.00	(1,126.23)	55.0%
20.1029 · Credit Card Transaction	322.05	200.00	122.05	161.0%
20.1030 · Deposit Refunds	1,546.28	1,500.00	46.28	103.1%
20.1035 · Dues & Fees	242.75	500.00	(257.25)	48.6%
20.1040 · Electric Expense	7,645.96	6,500.00	1,145.96	117.6%
20.1060 · Fuel & Oil	36.23	150.00	(113.77)	24.2%
20.1090 · Gas, Water, & Wastewater	406.05	250.00	156.05	162.4%
20.1100 · Insurance Expense	1,867.00	1,270.00	597.00	147.0%
20.1105 · Land Lease	505.00	505.00	0.00	100.0%
20.1120 · Line Maintenance	3,636.51	10,000.00	(6,363.49)	36.4%
20.1145 · Machinery & Equip - Fuel	83.01			
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 · Postage & Freight Expense	731.08	1,000.00	(268.92)	73.1%
20.1170 · Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1180 · Professional & School	210.00	400.00	(190.00)	52.5%
20.1200 · Repairs & Maint. Equipment	23,547.93	4,000.00	19,547.93	588.7%
20.1230 · Sales Tax in Sales	5,641.83	5,250.00	391.83	107.5%
20.1240 · Telephone Expense	1,307.67	650.00	657.67	201.2%
20.1260 · Travel & Meal Expense	253.97	250.00	3.97	101.6%
20.1280 · Water Testing	142.95			
Total 20.1000 · Operating Expenses	49,560.04	35,185.00	14,375.04	140.9%

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City of Alma
Budget vs. Actual - Wastewater Utility

October 2018 through September 2019

	Oct '18 - Se...	Budget	\$ Over Bud...	% of Budget
30.1000 · Materials & Supplies				
30.1030 · Chemicals	270.30	1,000.00	(729.70)	27.0%
30.1110 · Small Tools	0.00	100.00	(100.00)	0.0%
30.1120 · Supplies	386.10	300.00	86.10	128.7%
Total 30.1000 · Materials & Supplies	656.40	1,400.00	(743.60)	46.9%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	0.00	18,000.00	(18,000.00)	0.0%
50.2400 · Cap Outlay - Subdivision Proj.	257,313.68	250,000.00	7,313.68	102.9%
Total 50.1000 · Capital Outlay	257,313.68	268,000.00	(10,686.32)	96.0%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	252,042.64	5,794.00	246,248.64	4,350.1%
60.3000 · Loan Interest Payments	2,780.59	1,874.00	906.59	148.4%
Total 60.1000 · Debt Service	254,823.23	7,668.00	247,155.23	3,323.2%
Total Expense	598,061.39	346,934.00	251,127.39	172.4%
Net Ordinary Income	(505,896.95)	(259,934.00)	(245,962.95)	194.6%
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	242,348.80			
70.1000 · Other Financing Sources				
70.3000 · Bond Proceeds	245,000.00	250,000.00	(5,000.00)	98.0%
Total 70.1000 · Other Financing Sources	245,000.00	250,000.00	(5,000.00)	98.0%
Total Other Income	487,348.80	250,000.00	237,348.80	194.9%
Net Other Income	487,348.80	250,000.00	237,348.80	194.9%
Net Income	(18,548.15)	(9,934.00)	(8,614.15)	186.7%

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City of Alma
Budget vs. Actual - Water Utility Fund
 October 2018 through September 2019

	Oct '18 - S...	Budget	\$ Over Bu...	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	2,950.00	2,000.00	950.00	147.5%
03.4100 · Miscellaneous Other Income	3,139.76	500.00	2,639.76	628.0%
Total 03.4000 · Fees, Licenses, & Other	6,089.76	2,500.00	3,589.76	243.6%
04.4000 · Charges for Services				
04.4050 · Metered Sales	270,932.45	260,000.00	10,932.45	104.2%
Total 04.4000 · Charges for Services	270,932.45	260,000.00	10,932.45	104.2%
Total Income	277,022.21	262,500.00	14,522.21	105.5%
Gross Profit	277,022.21	262,500.00	14,522.21	105.5%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	21,727.16	21,727.00	0.16	100.0%
10.1010 · Hourly Wages	70,573.83	86,917.00	(16,343.17)	81.2%
10.1020 · Overtime Wages	8,078.36	2,423.00	5,655.36	333.4%
10.1030 · Vacation Wages	5,288.49			
10.1040 · Holiday Wages	3,927.32			
10.1050 · Sick Time Wages	7,025.65			
10.1060 · Employee Bonus	560.00	430.00	130.00	130.2%
10.1070 · Clothing/Auto/Cell Allowance	207.58	2,184.00	(1,976.42)	9.5%
10.2000 · Employee Pension	6,227.05	5,684.00	543.05	109.6%
10.2010 · Emp Health & Life Insurance	21,011.13	34,266.00	(13,254.87)	61.3%
10.2020 · Employee Dental Insurance	1,025.60	1,183.00	(157.40)	86.7%
10.2030 · Employee Eyecare Insurance	193.00	214.00	(21.00)	90.2%
10.3000 · Payroll Taxes	12,977.24	10,402.00	2,575.24	124.8%
Total 10.1000 · Personal Services	158,822.41	165,430.00	(6,607.59)	96.0%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	70.00	60.00	10.00	116.7%
20.1025 · Computer Services & Software	1,373.80	2,100.00	(726.20)	65.4%
20.1029 · Credit Card Transaction	322.07	175.00	147.07	184.0%
20.1030 · Deposit Refunds	1,727.48	1,000.00	727.48	172.7%
20.1035 · Dues & Fees	1,999.14	3,500.00	(1,500.86)	57.1%
20.1040 · Electric Expense	17,446.17	20,000.00	(2,553.83)	87.2%
20.1060 · Fuel & Oil	2,593.99	2,500.00	93.99	103.8%
20.1100 · Insurance Expense	12,723.50	9,000.00	3,723.50	141.4%
20.1110 · Legal Fees	199.50	0.00	199.50	100.0%
20.1120 · Line Maintenance	3,563.95	9,000.00	(5,436.05)	39.6%
20.1150 · Miscellaneous Other Expense	0.00	150.00	(150.00)	0.0%
20.1160 · Postage & Freight Expense	1,777.03	1,000.00	777.03	177.7%
20.1170 · Printing & Publishing	214.50	300.00	(85.50)	71.5%
20.1180 · Professional & School	270.00	500.00	(230.00)	54.0%
20.1185 · Publicity	500.00	500.00	0.00	100.0%
20.1200 · Repairs & Maint. Equipment	768.89	5,000.00	(4,231.11)	15.4%
20.1210 · Repairs & Maint. Grounds	0.00	100.00	(100.00)	0.0%
20.1220 · Repairs & Maint. Wells	704.19	4,000.00	(3,295.81)	17.6%
20.1230 · Sales Tax in Sales	16,171.73	16,000.00	171.73	101.1%
20.1235 · Subscriptions	3,000.00	1,500.00	1,500.00	200.0%
20.1240 · Telephone Expense	1,306.15	1,300.00	6.15	100.5%
20.1260 · Travel & Meal Expense	130.69	300.00	(169.31)	43.6%

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City of Alma
Budget vs. Actual - Water Utility Fund

October 2018 through September 2019

	Oct '18 - S...	Budget	\$ Over Bu...	% of Budget
20.1270 · Uniform Expense	436.75	700.00	(263.25)	62.4%
20.1280 · Water Testing	1,444.50	5,000.00	(3,555.50)	28.9%
Total 20.1000 · Operating Expenses	68,744.03	83,685.00	(14,940.97)	82.1%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	5,288.85	5,000.00	288.85	105.8%
30.1110 · Small Tools	0.00	300.00	(300.00)	0.0%
30.1120 · Supplies	615.89	500.00	115.89	123.2%
Total 30.1000 · Materials & Supplies	5,904.74	5,800.00	104.74	101.8%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixtures	11,740.80	10,000.00	1,740.80	117.4%
50.1400 · Cap Outlay - Vehicles	626.51	500.00	126.51	125.3%
50.1800 · Cap Outlay - Water Utility proj	9,157.49	11,861.00	(2,703.51)	77.2%
50.2300 · Cap Outlay - Annex. Projects	191,284.50	500,000.00	(308,715.50)	38.3%
50.2400 · Cap Outlay - Subdivision Proj.	155,962.77	450,000.00	(294,037.23)	34.7%
Total 50.1000 · Capital Outlay	368,772.07	972,361.00	(603,588.93)	37.9%
Total Expense	602,243.25	1227276.00	(625,032.75)	49.1%
Net Ordinary Income	(325,221.04)	(964,776.00)	639,554.96	33.7%
Other Income/Expense				
Other Income				
05.5000 · Bond Proceeds	436,697.31	950,000.00	(513,302.69)	46.0%
70.1000 · Other Financing Sources				
70.1500 · Transfers In	0.00	65,500.00	(65,500.00)	0.0%
70.9000 · Transfer In Electric Fund	65,500.00	0.00	65,500.00	100.0%
Total 70.1000 · Other Financing Sources	65,500.00	65,500.00	0.00	100.0%
Total Other Income	502,197.31	1015500.00	(513,302.69)	49.5%
Net Other Income	502,197.31	1015500.00	(513,302.69)	49.5%
Net Income	176,976.27	50,724.00	126,252.27	348.9%