

10/07/25
Cash Basis

City of Alma
Budget vs. Actual - Airport Fund
October 2024 through September 2025

	Oct '24 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inc...	1,500.00	1,500.00	0.00	100.0%
03.4120 · Rent Income	15,480.07	14,031.00	1,449.07	110.3%
03.4804 · Dept of Aeronautics-Shop	104,698.00	450,000.00	(345,302.00)	23.3%
Total 03.4000 · Fees, Licenses, & Ot...	121,678.07	465,531.00	(343,852.93)	26.1%
04.4000 · Charges for Services				
04.4060 · Fuel Sales	14,550.39	14,000.00	550.39	103.9%
Total 04.4000 · Charges for Services	14,550.39	14,000.00	550.39	103.9%
Total Income	136,228.46	479,531.00	(343,302.54)	28.4%
Gross Profit	136,228.46	479,531.00	(343,302.54)	28.4%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	420.00	300.00	120.00	140.0%
Total 10.1000 · Personal Services	420.00	300.00	120.00	140.0%
20.1000 · Operating Expenses				
20.1015 · Cable Television Expense	1,882.02	1,600.00	282.02	117.6%
20.1035 · Dues & Fees	2,321.40	1,800.00	521.40	129.0%
20.1040 · Electric Expense	2,018.08	2,500.00	(481.92)	80.7%
20.1060 · Fuel & Oil	0.00	350.00	(350.00)	0.0%
20.1085 · Fuel Purchases	13,077.00	25,000.00	(11,923.00)	52.3%
20.1090 · Gas, Water, & Wastewater	704.43	600.00	104.43	117.4%
20.1100 · Insurance Expense	9,688.75	9,037.00	651.75	107.2%
20.1102 · Internet Expense	1,292.56	1,200.00	92.56	107.7%
20.1170 · Printing & Publishing	0.00	200.00	(200.00)	0.0%
20.1190 · Repairs & Maint. Buildings	30,500.00	33,475.00	(2,975.00)	91.1%
20.1200 · Repairs & Maint. Equipm...	589.14	1,500.00	(910.86)	39.3%
20.1210 · Repairs & Maint. Grounds	698.65	1,000.00	(301.35)	69.9%
20.1240 · Telephone Expense	2,862.41	2,300.00	562.41	124.5%
20.1260 · Travel & Meal Expense	0.00	75.00	(75.00)	0.0%
Total 20.1000 · Operating Expenses	65,634.44	80,637.00	(15,002.56)	81.4%
30.1000 · Materials & Supplies				
30.1120 · Supplies	97.24	100.00	(2.76)	97.2%
Total 30.1000 · Materials & Supplies	97.24	100.00	(2.76)	97.2%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	110,348.60	500,000.00	(389,651.40)	22.1%
Total 50.1000 · Capital Outlay	110,348.60	500,000.00	(389,651.40)	22.1%
Total Expense	176,500.28	581,037.00	(404,536.72)	30.4%
Net Ordinary Income	(40,271.82)	(101,506.00)	61,234.18	39.7%

10/07/25

City of Alma
Budget vs. Actual - Community Bldgs
 October 2024 through September 2025

	Oct '24 - Sep ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4120 · Rent Income	2,262.50	2,500.00	(237.50)	90.5%
Total 03.4000 · Fees, Licenses, & Ot...	2,262.50	2,500.00	(237.50)	90.5%
Total Income	2,262.50	2,500.00	(237.50)	90.5%
Gross Profit	2,262.50	2,500.00	(237.50)	90.5%
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	6,274.00	5,865.00	409.00	107.0%
Total 10.1000 · Personal Services	6,274.00	5,865.00	409.00	107.0%
20.1000 · Operating Expenses				
20.1035 · Dues & Fees	22.00			
20.1040 · Electric Expense	4,181.73	5,300.00	(1,118.27)	78.9%
20.1090 · Gas, Water, & Wastewater	2,810.33	4,500.00	(1,689.67)	62.5%
20.1100 · Insurance Expense	8,572.50	7,482.00	1,090.50	114.6%
20.1102 · Internet Expense	825.76	850.00	(24.24)	97.1%
20.1170 · Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1190 · Repairs & Maint. Buildings	650.00	5,620.00	(4,970.00)	11.6%
20.1200 · Repairs & Maint. Equipm...	372.96	500.00	(127.04)	74.6%
20.1210 · Repairs & Maint. Grounds	402.04	380.00	22.04	105.8%
20.1250 · Trash Removal	1,681.99	1,840.00	(158.01)	91.4%
Total 20.1000 · Operating Expenses	19,519.31	26,572.00	(7,052.69)	73.5%
30.1000 · Materials & Supplies				
30.1120 · Supplies	1,362.35	1,800.00	(437.65)	75.7%
Total 30.1000 · Materials & Supplies	1,362.35	1,800.00	(437.65)	75.7%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	381,726.33	1,325,000.00	(943,273.67)	28.8%
Total 50.1000 · Capital Outlay	381,726.33	1,325,000.00	(943,273.67)	28.8%
Total Expense	408,881.99	1,359,237.00	(950,355.01)	30.1%
Net Ordinary Income	(406,619.49)	(1,356,737.00)	950,117.51	30.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	347,064.08	1,365,000.00	(1,017,935.92)	25.4%
Total 70.1000 · Other Financing Sources	347,064.08	1,365,000.00	(1,017,935.92)	25.4%
Total Other Income	347,064.08	1,365,000.00	(1,017,935.92)	25.4%
Net Other Income	347,064.08	1,365,000.00	(1,017,935.92)	25.4%
Net Income	<u>(59,555.41)</u>	<u>8,263.00</u>	<u>(67,818.41)</u>	<u>(720.7)%</u>

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City of Alma
Budget vs. Actual - CRA
 October 2024 through September 2025

	<u>Oct '24 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	46,656.54	41,799.00	4,857.54	111.6%
Total 01.4000 · Taxes	46,656.54	41,799.00	4,857.54	111.6%
03.4000 · Fees, Licenses, & Other				
03.4060 · Interest Income	43.09	30.00	13.09	143.6%
Total 03.4000 · Fees, Licenses, & O...	43.09	30.00	13.09	143.6%
Total Income	46,699.63	41,829.00	4,870.63	111.6%
Gross Profit	46,699.63	41,829.00	4,870.63	111.6%
Expense				
20.1000 · Operating Expenses				
20.1039 · Ec. Development * T I F	51,554.39	41,799.00	9,755.39	123.3%
Total 20.1000 · Operating Expenses	51,554.39	41,799.00	9,755.39	123.3%
Total Expense	51,554.39	41,799.00	9,755.39	123.3%
Net Ordinary Income	(4,854.76)	30.00	(4,884.76)	(16,182.5)%
Net Income	<u>(4,854.76)</u>	<u>30.00</u>	<u>(4,884.76)</u>	<u>(16,182.5)%</u>

10/07/25
Cash Basis

City of Alma
Budget vs. Actual - Electrical Utility Fund
October 2024 through September 2025

	Oct '24 - Sep 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	4,516.17	3,662.00	854.17	123.3%
Total 01.4000 · Taxes	4,516.17	3,662.00	854.17	123.3%
03.4000 · Fees, Licenses, & Other				
03.4051 · Pro Agreement-N.P.P.D.	185,639.91	186,000.00	(360.09)	99.8%
Total 03.4000 · Fees, Licenses, & O...	185,639.91	186,000.00	(360.09)	99.8%
Total Income	190,156.08	189,662.00	494.08	100.3%
Gross Profit	190,156.08	189,662.00	494.08	100.3%
Expense				
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	4,800.00	4,800.00	0.00	100.0%
60.2000 · Bond Interest Payments	2,847.01	2,847.00	0.01	100.0%
60.2500 · Loan Principal Payments	0.00	0.00	0.00	0.0%
Total 60.1000 · Debt Service	7,647.01	7,647.00	0.01	100.0%
Total Expense	7,647.01	7,647.00	0.01	100.0%
Net Ordinary Income	182,509.07	182,015.00	494.07	100.3%
Other Income/Expense				
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	181,000.00	181,000.00	0.00	100.0%
Total 70.5000 · Other Financing Uses	181,000.00	181,000.00	0.00	100.0%
Total Other Expense	181,000.00	181,000.00	0.00	100.0%
Net Other Income	(181,000.00)	(181,000.00)	0.00	100.0%
Net Income	<u>1,509.07</u>	<u>1,015.00</u>	<u>494.07</u>	<u>148.7%</u>

10/07/25

City of Alma
Budget vs. Actual - Fire
 October 2024 through September 2025

	<u>Oct '24 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Inc...	1,785.00			
Total 03.4000 · Fees, Licenses, & Ot...	<u>1,785.00</u>	<u>0.00</u>	<u>1,785.00</u>	<u>100.0%</u>
Total Income	<u>1,785.00</u>	<u>0.00</u>	<u>1,785.00</u>	<u>100.0%</u>
Gross Profit	<u>1,785.00</u>	<u>0.00</u>	<u>1,785.00</u>	<u>100.0%</u>
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	1,537.89	1,600.00	(62.11)	96.1%
20.1200 · Repairs & Maint. Equipm...	0.00	250.00	(250.00)	0.0%
20.1240 · Telephone Expense	442.80	525.00	(82.20)	84.3%
Total 20.1000 · Operating Expenses	<u>1,980.69</u>	<u>2,375.00</u>	<u>(394.31)</u>	<u>83.4%</u>
Total Expense	<u>1,980.69</u>	<u>2,375.00</u>	<u>(394.31)</u>	<u>83.4%</u>
Net Ordinary Income	<u>(195.69)</u>	<u>(2,375.00)</u>	<u>2,179.31</u>	<u>8.2%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	195.69	2,375.00	(2,179.31)	8.2%
Total 70.1000 · Other Financing Sources	<u>195.69</u>	<u>2,375.00</u>	<u>(2,179.31)</u>	<u>8.2%</u>
Total Other Income	<u>195.69</u>	<u>2,375.00</u>	<u>(2,179.31)</u>	<u>8.2%</u>
Net Other Income	<u>195.69</u>	<u>2,375.00</u>	<u>(2,179.31)</u>	<u>8.2%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

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City of Alma
Budget vs. Actual - Gas Utility Fund
 October 2024 through September 2025

	Oct '24 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
02.4000 · Intergovernmental				
02.4900 · Federal Financial Assistance	0.00	1,000,000.00	(1,000,000.00)	0.0%
Total 02.4000 · Intergovernmental	0.00	1,000,000.00	(1,000,000.00)	0.0%
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	2,000.00	2,000.00	0.00	100.0%
03.4100 · Miscellaneous Other Income	477.76	1,000.00	(522.24)	47.8%
Total 03.4000 · Fees, Licenses, & Other	2,477.76	3,000.00	(522.24)	82.6%
04.4000 · Charges for Services				
04.4050 · Metered Sales	615,495.02	550,000.00	65,495.02	111.9%
Total 04.4000 · Charges for Services	615,495.02	550,000.00	65,495.02	111.9%
Total Income	617,972.78	1,553,000.00	(935,027.22)	39.8%
Gross Profit	617,972.78	1,553,000.00	(935,027.22)	39.8%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	39,006.53	43,211.00	(4,204.47)	90.3%
10.1010 · Hourly Wages	130,731.87	153,260.00	(22,528.13)	85.3%
10.1020 · Overtime Wages	8,422.89	5,305.00	3,117.89	158.8%
10.1030 · Vacation Wages	9,337.61	0.00	9,337.61	100.0%
10.1040 · Holiday Wages	8,556.35	0.00	8,556.35	100.0%
10.1050 · Sick Time Wages	3,353.99	0.00	3,353.99	100.0%
10.1060 · Employee Bonus	550.00	540.00	10.00	101.9%
10.1061 · Building Permit Commissions	1,300.00	1,300.00	0.00	100.0%
10.1070 · On Call Phone Allowance	3,423.32	3,276.00	147.32	104.5%
10.1071 · Clothing/Auto Allowance	227.71	500.00	(272.29)	45.5%
10.2000 · Employee Pension	10,581.95	10,370.00	211.95	102.0%
10.2010 · Emp Health & Life Insurance	50,172.89	43,618.00	6,554.89	115.0%
10.2020 · Employee Dental Insurance	2,058.12	1,576.00	482.12	130.6%
10.2030 · Employee Eyecare Insurance	190.73	302.00	(111.27)	63.2%
10.3000 · Payroll Taxes	16,062.38	18,976.00	(2,913.62)	84.6%
Total 10.1000 · Personal Services	283,976.34	282,234.00	1,742.34	100.6%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	3,850.00	3,000.00	850.00	128.3%
20.1011 · Bank Charges	105.00	105.00	0.00	100.0%
20.1025 · Computer Services & Software	5,604.51	3,400.00	2,204.51	164.8%
20.1029 · Credit Card Transaction	1,489.53	1,500.00	(10.47)	99.3%
20.1030 · Deposit Refunds	2,287.24	2,500.00	(212.76)	91.5%
20.1035 · Dues & Fees	5,421.85	6,000.00	(578.15)	90.4%
20.1040 · Electric Expense	386.31	725.00	(338.69)	53.3%
20.1060 · Fuel & Oil	1,544.46	3,000.00	(1,455.54)	51.5%
20.1070 · Gas Purchased	324,189.46	320,000.00	4,189.46	101.3%
20.1100 · Insurance Expense	7,203.43	4,859.00	2,344.43	148.2%
20.1110 · Legal Fees	4,102.35	4,000.00	102.35	102.6%
20.1120 · Line Maintenance	7,365.10	8,000.00	(634.90)	92.1%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1155 · Other Professional Fees	1,146.92	1,000.00	146.92	114.7%
20.1160 · Postage & Freight Expense	1,797.23	1,000.00	797.23	179.7%
20.1180 · Professional & School	617.00	1,000.00	(383.00)	61.7%
20.1200 · Repairs & Maint. Equipment	219.33	1,000.00	(780.67)	21.9%
20.1230 · Sales Tax in Sales	32,879.02	31,000.00	1,879.02	106.1%

10/07/25

City of Alma
Budget vs. Actual - General Fund
 October 2024 through September 2025

	<u>Oct '24 - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4100 · TIF Proceeds	33,345.66	35,000.00	(1,654.34)	95.3%
01.4200 · Motor Vehicle Taxes	25,723.11	27,000.00	(1,276.89)	95.3%
01.4201 · Motor Vehicle Pro-Rate Tax	2,912.47	500.00	2,412.47	582.5%
01.4300 · Local Option Sales Tax 1%	260,050.15	230,000.00	30,050.15	113.1%
01.4301 · Property Taxes	259,508.64	257,150.00	2,358.64	100.9%
Total 01.4000 · Taxes	581,540.03	549,650.00	31,890.03	105.8%
02.4000 · Intergovernmental				
02.4100 · Municipal Equalization	3,214.81	3,557.00	(342.19)	90.4%
02.4700 · 5%-Lieu of Tax	13,395.78	17,000.00	(3,604.22)	78.8%
02.4800 · State Financial Assist/Grants	347,064.08	1,300,000.00	(952,935.92)	26.7%
Total 02.4000 · Intergovernmental	363,674.67	1,320,557.00	(956,882.33)	27.5%
03.4000 · Fees, Licenses, & Other				
03.4010 · Building Permits & Fees	2,287.84	2,500.00	(212.16)	91.5%
03.4050 · Franchise Fees	3,172.69	3,500.00	(327.31)	90.6%
03.4052 · US Cellular Water Tower Le...	233.93	2,904.00	(2,670.07)	8.1%
03.4060 · Interest Income	61,178.15	20,000.00	41,178.15	305.9%
03.4065 · Dog Tags	464.00	1,500.00	(1,036.00)	30.9%
03.4080 · Liquor License	2,870.00	2,400.00	470.00	119.6%
03.4100 · Miscellaneous Other Income	3,616.94	1,500.00	2,116.94	241.1%
03.4120 · Rent Income	4.00	0.00	4.00	100.0%
03.4150 · Tobacco Licenses	40.00	60.00	(20.00)	66.7%
Total 03.4000 · Fees, Licenses, & Other	73,867.55	34,364.00	39,503.55	215.0%
Total Income	1,019,082.25	1,904,571.00	(885,488.75)	53.5%
Gross Profit	1,019,082.25	1,904,571.00	(885,488.75)	53.5%
Expense				
10.1000 · Personal Services				
10.1002 · Salary Elected Officials	13,833.32	13,400.00	433.32	103.2%
10.1005 · Salary Wages	105,085.84	126,082.00	(20,996.16)	83.3%
10.1060 · Employee Bonus	30.00	30.00	0.00	100.0%
10.1071 · Clothing/Auto Allowance	388.21	800.00	(411.79)	48.5%
10.2000 · Employee Pension	5,255.25	6,546.00	(1,290.75)	80.3%
10.2010 · Emp Health & Life Insurance	21,064.23	10,518.00	10,546.23	200.3%
10.2020 · Employee Dental Insurance	618.49	591.00	27.49	104.7%
10.2030 · Employee Eyecare Insurance	183.07	113.00	70.07	162.0%
10.3000 · Payroll Taxes	12,299.26	12,838.00	(538.74)	95.8%
10.4005 · Nonemployee Compensation	1,260.00	1,035.00	225.00	121.7%
Total 10.1000 · Personal Services	160,017.67	171,953.00	(11,935.33)	93.1%

10/07/25

City of Alma
Budget vs. Actual - General Fund
 October 2024 through September 2025

	<u>Oct '24 - Sep 25</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	22,488.37	20,000.00	2,488.37	112.4%
70.9000 · Transfer In Electric Fund	121,000.00	121,000.00	0.00	100.0%
Total 70.1000 · Other Financing Sources	<u>143,488.37</u>	<u>141,000.00</u>	<u>2,488.37</u>	<u>101.8%</u>
Total Other Income	<u>143,488.37</u>	<u>141,000.00</u>	<u>2,488.37</u>	<u>101.8%</u>
Other Expense				
70.5000 · Other Financing Uses				
70.5500 · Transfers Out	652,749.55	1,730,282.00	(1,077,532.45)	37.7%
Total 70.5000 · Other Financing Uses	<u>652,749.55</u>	<u>1,730,282.00</u>	<u>(1,077,532.45)</u>	<u>37.7%</u>
Total Other Expense	<u>652,749.55</u>	<u>1,730,282.00</u>	<u>(1,077,532.45)</u>	<u>37.7%</u>
Net Other Income	<u>(509,261.18)</u>	<u>(1,589,282.00)</u>	<u>1,080,020.82</u>	<u>32.0%</u>
Net Income	<u><u>90,300.17</u></u>	<u><u>(185,237.00)</u></u>	<u><u>275,537.17</u></u>	<u><u>(48.7)%</u></u>

10/07/25

City of Alma
Budget vs. Actual - Golf Fund
 October 2024 through September 2025

	Oct '24 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4021 · Beer Sales	79,877.28	70,000.00	9,877.28	114.1%
03.4022 · Drinks	88,614.55	85,000.00	3,614.55	104.3%
03.4023 · Soda	5,331.66	5,000.00	331.66	106.6%
03.4024 · Candy, Chips, Nuts, Etc.	2,998.61	2,300.00	698.61	130.4%
03.4026 · Golf Balls & Tees	3,578.05	5,000.00	(1,421.95)	71.6%
03.4029 · Concession/CC Cash Over(S...	570.90	1,500.00	(929.10)	38.1%
03.4040 · Contributions Restricted	52,993.69	0.00	52,993.69	100.0%
03.4060 · Interest Income	122.88	130.00	(7.12)	94.5%
03.4100 · Miscellaneous Other Income	4,797.30	0.00	4,797.30	100.0%
03.4120 · Rent Income	6,302.46	7,500.00	(1,197.54)	84.0%
Total 03.4000 · Fees, Licenses, & Other	245,187.38	176,430.00	68,757.38	139.0%
04.4000 · Charges for Services				
04.4300 · Golf Cart Storage	15,722.67	16,000.00	(277.33)	98.3%
04.4310 · Golf Cart Rental	18,739.66	17,000.00	1,739.66	110.2%
04.4320 · Golf Membership Dues	73,317.72	68,000.00	5,317.72	107.8%
04.4330 · Golf Green Fees	37,662.41	29,000.00	8,662.41	129.9%
04.4900 · Sales Tax Collected	23,009.74	20,000.00	3,009.74	115.0%
Total 04.4000 · Charges for Services	168,452.20	150,000.00	18,452.20	112.3%
Total Income	413,639.58	326,430.00	87,209.58	126.7%
Gross Profit	413,639.58	326,430.00	87,209.58	126.7%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	77,847.05	76,878.00	969.05	101.3%
10.1010 · Hourly Wages	36,039.14	38,300.00	(2,260.86)	94.1%
10.1060 · Employee Bonus	0.00	90.00	(90.00)	0.0%
10.1070 · On Call Phone Allowance	420.16	420.00	0.16	100.0%
10.2000 · Employee Pension	3,033.94	3,869.00	(835.06)	78.4%
10.2010 · Emp Health & Life Insurance	18,540.52	16,907.00	1,633.52	109.7%
10.2020 · Employee Dental Insurance	514.53	394.00	120.53	130.6%
10.2030 · Employee Eyecare Insurance	48.90	75.00	(26.10)	65.2%
10.3000 · Payroll Taxes	10,395.05	10,547.00	(151.95)	98.6%
Total 10.1000 · Personal Services	146,839.29	147,480.00	(640.71)	99.6%
20.1000 · Operating Expenses				
20.1011 · Bank Charges	30.00			
20.1015 · Cable Television Expense	1,225.38	1,161.00	64.38	105.5%
20.1025 · Computer Services & Software	2,029.25	340.00	1,689.25	596.8%
20.1029 · Credit Card Transaction	10.63			
20.1035 · Dues & Fees	593.12	200.00	393.12	296.6%
20.1040 · Electric Expense	14,079.04	12,500.00	1,579.04	112.6%
20.1060 · Fuel & Oil	5,618.26	6,500.00	(881.74)	86.4%
20.1090 · Gas, Water, & Wastewater	4,480.51	4,500.00	(19.49)	99.6%
20.1100 · Insurance Expense	10,773.99	8,952.00	1,821.99	120.4%
20.1102 · Internet Expense	815.76	820.00	(4.24)	99.5%
20.1135 · Liquor & Tobacco License	0.00	345.00	(345.00)	0.0%
20.1150 · Miscellaneous Other Expense	14,840.00	0.00	14,840.00	100.0%
20.1160 · Postage & Freight Expense	2,822.61	1,900.00	922.61	148.6%
20.1170 · Printing & Publishing	0.00	150.00	(150.00)	0.0%
20.1190 · Repairs & Maint. Buildings	924.90	1,000.00	(75.10)	92.5%
20.1200 · Repairs & Maint. Equipment	13,693.64	13,000.00	693.64	105.3%
20.1210 · Repairs & Maint. Grounds	673.83	8,000.00	(7,326.17)	8.4%

10/07/25

City of Alma
Budget vs. Actual - Golf Fund
 October 2024 through September 2025

	Oct '24 - Sep...	Budget	\$ Over Budget	% of Budget
20.1240 · Telephone Expense	644.89	655.00	(10.11)	98.5%
20.1250 · Trash Removal	1,598.25	1,700.00	(101.75)	94.0%
Total 20.1000 · Operating Expenses	74,854.06	61,723.00	13,131.06	121.3%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	13,310.94	14,000.00	(689.06)	95.1%
30.1040 · Concession Supplies	981.71	2,500.00	(1,518.29)	39.3%
30.1041 · Purchases Beer	25,778.65	26,000.00	(221.35)	99.1%
30.1042 · Purchases Beverages	3,100.02	3,000.00	100.02	103.3%
30.1044 · Purchases Food	6,284.01	4,000.00	2,284.01	157.1%
30.1045 · Purchases Liquor	39,845.53	33,000.00	6,845.53	120.7%
30.1046 · Purchases Merchandise	3,946.02	4,000.00	(53.98)	98.7%
30.1047 · Purchases Pop	5,860.60	5,000.00	860.60	117.2%
30.1060 · Gravel & Barrow	2,387.40	1,500.00	887.40	159.2%
30.1090 · Office Supplies	80.00	150.00	(70.00)	53.3%
30.1120 · Supplies	3,515.67	2,700.00	815.67	130.2%
30.1121 · Shop Supplies	0.00	500.00	(500.00)	0.0%
Total 30.1000 · Materials & Supplies	105,090.55	96,350.00	8,740.55	109.1%
50.1000 · Capital Outlay				
50.1200 · Cap Outlay - Buildings	2,700.00	10,000.00	(7,300.00)	27.0%
50.1300 · Cap Outlay - Equip & fixtures	50,563.69			
Total 50.1000 · Capital Outlay	53,263.69	10,000.00	43,263.69	532.6%
60.1000 · Debt Service				
60.2500 · Loan Principal Payments	5,190.27	5,402.00	(211.73)	96.1%
60.3000 · Loan Interest Payments	427.25	219.00	208.25	195.1%
Total 60.1000 · Debt Service	5,617.52	5,621.00	(3.48)	99.9%
Total Expense	385,665.11	321,174.00	64,491.11	120.1%
Net Ordinary Income	27,974.47	5,256.00	22,718.47	532.2%
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	22,488.37	20,000.00	2,488.37	112.4%
Total 70.5000 · Other Financing Uses	22,488.37	20,000.00	2,488.37	112.4%
Total Other Expense	22,488.37	20,000.00	2,488.37	112.4%
Net Other Income	(7,488.37)	(5,000.00)	(2,488.37)	149.8%
Net Income	20,486.10	256.00	20,230.10	8,002.4%

10/07/25
Cash Basis

City of Alma
Budget vs. Actual - Hospital Sinking Fund
October 2024 through September 2025

	<u>Oct '24 - 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	9,557.94	3,500.00	6,057.94	273.1%
Total 03.4000 · Fees, Licenses, & O...	<u>9,557.94</u>	<u>3,500.00</u>	<u>6,057.94</u>	<u>273.1%</u>
Total Income	<u>9,557.94</u>	<u>3,500.00</u>	<u>6,057.94</u>	<u>273.1%</u>
Gross Profit	<u>9,557.94</u>	<u>3,500.00</u>	<u>6,057.94</u>	<u>273.1%</u>
Net Ordinary Income	<u>9,557.94</u>	<u>3,500.00</u>	<u>6,057.94</u>	<u>273.1%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	20,000.04	20,000.00	0.04	100.0%
Total 70.1000 · Other Financing Sources	<u>20,000.04</u>	<u>20,000.00</u>	<u>0.04</u>	<u>100.0%</u>
Total Other Income	<u>20,000.04</u>	<u>20,000.00</u>	<u>0.04</u>	<u>100.0%</u>
Net Other Income	<u>20,000.04</u>	<u>20,000.00</u>	<u>0.04</u>	<u>100.0%</u>
Net Income	<u><u>29,557.98</u></u>	<u><u>23,500.00</u></u>	<u><u>6,057.98</u></u>	<u><u>125.8%</u></u>

10/07/25
Cash Basis

City of Alma
Budget vs. Actual - Housing Rehab Fund
October 2024 through September 2025

	<u>Oct '24 - Sep 25</u>	<u>Budget</u>
Ordinary Income/Expense		
Income		
03.4000 · Fees, Licenses, & Other		
03.4060 · Interest Income	52.96	0.00
03.4100 · Miscellaneous Other Inco...	51,377.61	0.00
Total 03.4000 · Fees, Licenses, & Other	<u>51,430.57</u>	<u>0.00</u>
Total Income	<u>51,430.57</u>	<u>0.00</u>
Gross Profit	51,430.57	0.00
Expense		
20.1000 · Operating Expenses		
20.1150 · Miscellaneous Other Expe...	24,683.45	0.00
Total 20.1000 · Operating Expenses	<u>24,683.45</u>	<u>0.00</u>
Total Expense	<u>24,683.45</u>	<u>0.00</u>
Net Ordinary Income	<u>26,747.12</u>	<u>0.00</u>
Net Income	<u><u>26,747.12</u></u>	<u><u>0.00</u></u>

10/07/25

City of Alma
Budget vs. Actual - Library
 October 2024 through September 2025

	<u>Oct '24 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4040 · Contributions Restricted	29,194.95	26,800.00	2,394.95	108.9%
03.4070 · Library Fines	1,176.00	1,100.00	76.00	106.9%
03.4100 · Miscellaneous Other Inco...	445.00	500.00	(55.00)	89.0%
Total 03.4000 · Fees, Licenses, & Other	30,815.95	28,400.00	2,415.95	108.5%
Total Income	30,815.95	28,400.00	2,415.95	108.5%
Gross Profit	30,815.95	28,400.00	2,415.95	108.5%
Expense				
10.1000 · Personal Services				
10.1005 · Salary Wages	27,408.39	41,889.00	(14,480.61)	65.4%
10.1010 · Hourly Wages	7,772.07	9,413.00	(1,640.93)	82.6%
10.1060 · Employee Bonus	10.00	120.00	(110.00)	8.3%
10.2000 · Employee Pension	1,156.63	2,100.00	(943.37)	55.1%
10.2010 · Emp Health & Life Insuran...	10,313.54	1,943.00	8,370.54	530.8%
10.2020 · Employee Dental Insurance	448.87	394.00	54.87	113.9%
10.2030 · Employee Eyecare Insuran...	44.03	75.00	(30.97)	58.7%
10.3000 · Payroll Taxes	2,666.84	4,706.00	(2,039.16)	56.7%
Total 10.1000 · Personal Services	49,820.37	60,640.00	(10,819.63)	82.2%
20.1000 · Operating Expenses				
20.1035 · Dues & Fees	2,121.00	3,100.00	(979.00)	68.4%
20.1040 · Electric Expense	986.99	1,200.00	(213.01)	82.2%
20.1090 · Gas, Water, & Wastewater	1,719.47	1,700.00	19.47	101.1%
20.1100 · Insurance Expense	4,830.22	4,423.00	407.22	109.2%
20.1150 · Miscellaneous Other Expe...	2,379.92	150.00	2,229.92	1,586.6%
20.1170 · Printing & Publishing	149.70	0.00	149.70	100.0%
20.1180 · Professional & School	200.00			
20.1190 · Repairs & Maint. Buildings	670.00	800.00	(130.00)	83.8%
20.1200 · Repairs & Maint. Equipment	824.23	1,000.00	(175.77)	82.4%
20.1240 · Telephone Expense	1,279.78	1,230.00	49.78	104.0%
20.1250 · Trash Removal	95.88	100.00	(4.12)	95.9%
20.1260 · Travel & Meal Expense	241.41	300.00	(58.59)	80.5%
Total 20.1000 · Operating Expenses	15,498.60	14,003.00	1,495.60	110.7%
30.1000 · Materials & Supplies				
30.1020 · Books - Restricted	5,266.53	6,000.00	(733.47)	87.8%
30.1120 · Supplies	3,154.29	1,500.00	1,654.29	210.3%
30.1130 · Videos	1,149.64	1,000.00	149.64	115.0%
Total 30.1000 · Materials & Supplies	9,570.46	8,500.00	1,070.46	112.6%
Total Expense	74,889.43	83,143.00	(8,253.57)	90.1%
Net Ordinary Income	(44,073.48)	(54,743.00)	10,669.52	80.5%

10/07/25

City of Alma
Budget vs. Actual - Park
 October 2024 through September 2025

	<u>Oct '24 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1020 · Contractual Services	13,875.00	15,600.00	(1,725.00)	88.9%
20.1040 · Electric Expense	386.31	850.00	(463.69)	45.4%
20.1060 · Fuel & Oil	0.00	500.00	(500.00)	0.0%
20.1090 · Gas, Water, & Wastewater	1,471.78	8,000.00	(6,528.22)	18.4%
20.1100 · Insurance Expense	2,325.38	3,723.00	(1,397.62)	62.5%
20.1190 · Repairs & Maint. Buildin...	0.00	150.00	(150.00)	0.0%
20.1200 · Repairs & Maint. Equip...	5,557.88	7,000.00	(1,442.12)	79.4%
20.1210 · Repairs & Maint. Grounds	787.75	5,000.00	(4,212.25)	15.8%
20.1250 · Trash Removal	383.52	385.00	(1.48)	99.6%
Total 20.1000 · Operating Expenses	<u>24,787.62</u>	<u>41,208.00</u>	<u>(16,420.38)</u>	<u>60.2%</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	1,596.88	1,500.00	96.88	106.5%
30.1120 · Supplies	0.00	500.00	(500.00)	0.0%
Total 30.1000 · Materials & Supplies	<u>1,596.88</u>	<u>2,000.00</u>	<u>(403.12)</u>	<u>79.8%</u>
Total Expense	<u>26,384.50</u>	<u>43,208.00</u>	<u>(16,823.50)</u>	<u>61.1%</u>
Net Ordinary Income	<u>(26,384.50)</u>	<u>(43,208.00)</u>	<u>16,823.50</u>	<u>61.1%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	26,384.50	43,208.00	(16,823.50)	61.1%
Total 70.1000 · Other Financing Sources	<u>26,384.50</u>	<u>43,208.00</u>	<u>(16,823.50)</u>	<u>61.1%</u>
Total Other Income	<u>26,384.50</u>	<u>43,208.00</u>	<u>(16,823.50)</u>	<u>61.1%</u>
Net Other Income	<u>26,384.50</u>	<u>43,208.00</u>	<u>(16,823.50)</u>	<u>61.1%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

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City of Alma
Budget vs. Actual - Pheasant Ridge Trail
 October 2024 through September 2025

	<u>Oct '24 - ...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1040 · Electric Expense	2,561.25	2,500.00	61.25	102.5%
20.1210 · Repairs & Maint. Grounds	454.75	10,000.00	(9,545.25)	4.5%
20.1250 · Trash Removal	95.88	100.00	(4.12)	95.9%
Total 20.1000 · Operating Expenses	<u>3,111.88</u>	<u>12,600.00</u>	<u>(9,488.12)</u>	<u>24.7%</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	0.00	100.00	(100.00)	0.0%
30.1100 · Signs & Posts	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	0.00	100.00	(100.00)	0.0%
Total 30.1000 · Materials & Supplies	<u>0.00</u>	<u>250.00</u>	<u>(250.00)</u>	<u>0.0%</u>
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	0.00	2,000.00	(2,000.00)	0.0%
Total 50.1000 · Capital Outlay	<u>0.00</u>	<u>2,000.00</u>	<u>(2,000.00)</u>	<u>0.0%</u>
Total Expense	<u>3,111.88</u>	<u>14,850.00</u>	<u>(11,738.12)</u>	<u>21.0%</u>
Net Ordinary Income	<u>(3,111.88)</u>	<u>(14,850.00)</u>	<u>11,738.12</u>	<u>21.0%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	3,111.88	14,850.00	(11,738.12)	21.0%
Total 70.1000 · Other Financing Sources	<u>3,111.88</u>	<u>14,850.00</u>	<u>(11,738.12)</u>	<u>21.0%</u>
Total Other Income	<u>3,111.88</u>	<u>14,850.00</u>	<u>(11,738.12)</u>	<u>21.0%</u>
Net Other Income	<u>3,111.88</u>	<u>14,850.00</u>	<u>(11,738.12)</u>	<u>21.0%</u>
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

10/07/25

City of Alma
Budget vs. Actual - Police Protection
October 2024 through September 2025

	<u>Oct '24 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
20.1000 · Operating Expenses				
20.1020 · Contractual Services	41,616.00	41,616.00	0.00	100.0%
Total 20.1000 · Operating Expenses	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Expense	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Ordinary Income	<u>(41,616.00)</u>	<u>(41,616.00)</u>	<u>0.00</u>	<u>100.0%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	41,616.00	41,616.00	0.00	100.0%
Total 70.1000 · Other Financing Sou...	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Total Other Income	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Other Income	<u>41,616.00</u>	<u>41,616.00</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

10/07/25

City of Alma
Budget vs. Actual - Pool
 October 2024 through September 2025

	Oct '24 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4201 · Motor Vehicle Pro-Rate Tax	151.45	150.00	1.45	101.0%
01.4301 · Property Taxes	80,205.61	79,000.00	1,205.61	101.5%
01.4302 · Local Option Sales Tax 1/2%	98,349.93	145,000.00	(46,650.07)	67.8%
Total 01.4000 · Taxes	178,706.99	224,150.00	(45,443.01)	79.7%
02.4000 · Intergovernmental				
02.4700 · 5%-Lieu of Tax	4,155.56	6,000.00	(1,844.44)	69.3%
Total 02.4000 · Intergovernmental	4,155.56	6,000.00	(1,844.44)	69.3%
03.4000 · Fees, Licenses, & Other				
03.4020 · Concessions Sales	5,966.41	3,500.00	2,466.41	170.5%
03.4023 · Soda	780.85	600.00	180.85	130.1%
03.4029 · Concession/CC Cash Over(S...	159.76			
03.4040 · Contributions Restricted	9,897.03	500.00	9,397.03	1,979.4%
03.4100 · Miscellaneous Other Income	228.12	500.00	(271.88)	45.6%
03.4140 · Swim Pool Tickets	22,973.95	12,000.00	10,973.95	191.4%
Total 03.4000 · Fees, Licenses, & Other	40,006.12	17,100.00	22,906.12	234.0%
04.4000 · Charges for Services				
04.4900 · Sales Tax Collected	2,161.38	0.00	2,161.38	100.0%
Total 04.4000 · Charges for Services	2,161.38	0.00	2,161.38	100.0%
Total Income	225,030.05	247,250.00	(22,219.95)	91.0%
Gross Profit	225,030.05	247,250.00	(22,219.95)	91.0%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	59,511.80	60,000.00	(488.20)	99.2%
10.3000 · Payroll Taxes	4,589.47	5,490.00	(900.53)	83.6%
Total 10.1000 · Personal Services	64,101.27	65,490.00	(1,388.73)	97.9%
20.1000 · Operating Expenses				
20.1001 · Advertising	0.00	500.00	(500.00)	0.0%
20.1011 · Bank Charges	60.00	60.00	0.00	100.0%
20.1029 · Credit Card Transaction	185.69	0.00	185.69	100.0%
20.1035 · Dues & Fees	240.00	121.00	119.00	198.3%
20.1040 · Electric Expense	6,571.31	5,500.00	1,071.31	119.5%
20.1090 · Gas, Water, & Wastewater	4,814.30	4,600.00	214.30	104.7%
20.1100 · Insurance Expense	15,295.16	12,709.00	2,586.16	120.3%
20.1102 · Internet Expense	549.88	550.00	(0.12)	100.0%
20.1150 · Miscellaneous Other Expense	341.85	500.00	(158.15)	68.4%
20.1158 · Pool Certification	2,550.00	2,000.00	550.00	127.5%
20.1170 · Printing & Publishing	18.05	250.00	(231.95)	7.2%
20.1190 · Repairs & Maint. Buildings	678.72	1,100.00	(421.28)	61.7%
20.1200 · Repairs & Maint. Equipment	5,481.05	6,000.00	(518.95)	91.4%
20.1210 · Repairs & Maint. Grounds	0.00	100.00	(100.00)	0.0%
20.1230 · Sales Tax in Sales	2,177.16	1,500.00	677.16	145.1%
20.1240 · Telephone Expense	1,430.96	500.00	930.96	286.2%
20.1250 · Trash Removal	121.98	140.00	(18.02)	87.1%
20.1270 · Uniform Expense	196.06	400.00	(203.94)	49.0%
Total 20.1000 · Operating Expenses	40,712.17	36,530.00	4,182.17	111.4%

10/07/25

City of Alma Budget vs. Actual - Recreation October 2024 through September 2025

	Oct '24 - S...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensa...	300.00	0.00	300.00	100.0%
Total 10.1000 · Personal Services	300.00	0.00	300.00	100.0%
20.1000 · Operating Expenses				
20.1020 · Contractual Services	20,450.00	20,800.00	(350.00)	98.3%
20.1040 · Electric Expense	517.95	1,100.00	(582.05)	47.1%
20.1090 · Gas, Water, & Wastewater	4,980.00	5,000.00	(20.00)	99.6%
20.1100 · Insurance Expense	1,707.75	1,584.00	123.75	107.8%
20.1190 · Repairs & Maint. Buildings	19,846.84	1,000.00	18,846.84	1,984.7%
20.1200 · Repairs & Maint. Equipm...	1,060.72	4,500.00	(3,439.28)	23.6%
20.1210 · Repairs & Maint. Grounds	1,212.76	1,000.00	212.76	121.3%
20.1250 · Trash Removal	285.48	300.00	(14.52)	95.2%
Total 20.1000 · Operating Expenses	50,061.50	35,284.00	14,777.50	141.9%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	1,433.82	50.00	1,383.82	2,867.6%
30.1060 · Gravel & Barrow	0.00	50.00	(50.00)	0.0%
30.1120 · Supplies	0.00	50.00	(50.00)	0.0%
Total 30.1000 · Materials & Supplies	1,433.82	150.00	1,283.82	95.9%
50.1000 · Capital Outlay				
50.1300 · Cap Outlay - Equip & fixt...	0.00	10,000.00	(10,000.00)	0.0%
Total 50.1000 · Capital Outlay	0.00	10,000.00	(10,000.00)	0.0%
Total Expense	51,795.32	45,434.00	6,361.32	114.0%
Net Ordinary Income	(51,795.32)	(45,434.00)	(6,361.32)	114.0%
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	51,795.32	46,209.00	5,586.32	112.1%
Total 70.1000 · Other Financing Sources	51,795.32	46,209.00	5,586.32	112.1%
Total Other Income	51,795.32	46,209.00	5,586.32	112.1%
Net Other Income	51,795.32	46,209.00	5,586.32	112.1%
Net Income	0.00	775.00	(775.00)	0.0%

10/07/25

City of Alma
Budget vs. Actual - RV Park Fund
 October 2024 through September 2025

	<u>Oct '24 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
04.4000 · Charges for Services				
04.4301 · RV Boat Storage	2,005.00	3,500.00	(1,495.00)	57.3%
04.4400 · Campground Fees	63,482.55	60,000.00	3,482.55	105.8%
04.4800 · Lodging Tax Collected	246.55	225.00	21.55	109.6%
04.4900 · Sales Tax Collected	453.90	400.00	53.90	113.5%
Total 04.4000 · Charges for Services	<u>66,188.00</u>	<u>64,125.00</u>	<u>2,063.00</u>	<u>103.2%</u>
Total Income	<u>66,188.00</u>	<u>64,125.00</u>	<u>2,063.00</u>	<u>103.2%</u>
Gross Profit	<u>66,188.00</u>	<u>64,125.00</u>	<u>2,063.00</u>	<u>103.2%</u>
Expense				
10.1000 · Personal Services				
10.4005 · Nonemployee Compensati...	12,656.00	13,800.00	(1,144.00)	91.7%
Total 10.1000 · Personal Services	<u>12,656.00</u>	<u>13,800.00</u>	<u>(1,144.00)</u>	<u>91.7%</u>
20.1000 · Operating Expenses				
20.1001 · Advertising	0.00	300.00	(300.00)	0.0%
20.1040 · Electric Expense	6,985.15	7,000.00	(14.85)	99.8%
20.1090 · Gas, Water, & Wastewater	1,097.11	1,200.00	(102.89)	91.4%
20.1100 · Insurance Expense	2,440.00	1,975.00	465.00	123.5%
20.1102 · Internet Expense	736.60	1,000.00	(263.40)	73.7%
20.1140 · Lodging Tax in Sales	272.97	250.00	22.97	109.2%
20.1150 · Miscellaneous Other Expe...	298.26	200.00	98.26	149.1%
20.1170 · Printing & Publishing	118.75	200.00	(81.25)	59.4%
20.1190 · Repairs & Maint. Buildings	276.65	750.00	(473.35)	36.9%
20.1200 · Repairs & Maint. Equipment	1,090.29	1,000.00	90.29	109.0%
20.1210 · Repairs & Maint. Grounds	735.58	4,000.00	(3,264.42)	18.4%
20.1230 · Sales Tax in Sales	537.89	500.00	37.89	107.6%
20.1250 · Trash Removal	962.06	900.00	62.06	106.9%
Total 20.1000 · Operating Expenses	<u>15,551.31</u>	<u>19,275.00</u>	<u>(3,723.69)</u>	<u>80.7%</u>
30.1000 · Materials & Supplies				
30.1030 · Chemicals	12.99	150.00	(137.01)	8.7%
30.1060 · Gravel & Barrow	0.00	1,500.00	(1,500.00)	0.0%
30.1100 · Signs & Posts	0.00	200.00	(200.00)	0.0%
30.1120 · Supplies	142.56	500.00	(357.44)	28.5%
Total 30.1000 · Materials & Supplies	<u>155.55</u>	<u>2,350.00</u>	<u>(2,194.45)</u>	<u>6.6%</u>
Total Expense	<u>28,362.86</u>	<u>35,425.00</u>	<u>(7,062.14)</u>	<u>80.1%</u>
Net Ordinary Income	<u>37,825.14</u>	<u>28,700.00</u>	<u>9,125.14</u>	<u>131.8%</u>
Net Income	<u><u>37,825.14</u></u>	<u><u>28,700.00</u></u>	<u><u>9,125.14</u></u>	<u><u>131.8%</u></u>

10/07/25

City of Alma Budget vs. Actual - Sanitation Fund

October 2024 through September 2025

	Oct '24 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4035 · Compost Key Fees	0.00	2,800.00	(2,800.00)	0.0%
03.4100 · Miscellaneous Other Income	177.08			
Total 03.4000 · Fees, Licenses, & Other	177.08	2,800.00	(2,622.92)	6.3%
04.4000 · Charges for Services				
04.4200 · Trash Service Charges	206,939.44	200,000.00	6,939.44	103.5%
Total 04.4000 · Charges for Services	206,939.44	200,000.00	6,939.44	103.5%
Total Income	207,116.52	202,800.00	4,316.52	102.1%
Gross Profit	207,116.52	202,800.00	4,316.52	102.1%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	37,512.57	45,661.00	(8,148.43)	82.2%
10.1020 · Overtime Wages	510.42	1,581.00	(1,070.58)	32.3%
10.1030 · Vacation Wages	2,469.38	0.00	2,469.38	100.0%
10.1040 · Holiday Wages	2,414.50	0.00	2,414.50	100.0%
10.1050 · Sick Time Wages	3,259.59	0.00	3,259.59	100.0%
10.1060 · Employee Bonus	50.00	40.00	10.00	125.0%
10.1070 · On Call Phone Allowance	756.00	1,092.00	(336.00)	69.2%
10.2000 · Employee Pension	2,308.34	2,419.00	(110.66)	95.4%
10.2010 · Emp Health & Life Insurance	18,540.52	16,907.00	1,633.52	109.7%
10.2020 · Employee Dental Insurance	514.53	394.00	120.53	130.6%
10.2030 · Employee Eyecare Insurance	48.90	75.00	(26.10)	65.2%
10.3000 · Payroll Taxes	3,248.75	4,426.00	(1,177.25)	73.4%
Total 10.1000 · Personal Services	71,633.50	72,595.00	(961.50)	98.7%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	3,849.99	30,000.00	(26,150.01)	12.8%
20.1011 · Bank Charges	105.00	105.00	0.00	100.0%
20.1016 · City Wide Clean Up	5,256.87	8,000.00	(2,743.13)	65.7%
20.1025 · Computer Services & Software	2,067.52	2,000.00	67.52	103.4%
20.1029 · Credit Card Transaction	1,490.93	1,500.00	(9.07)	99.4%
20.1030 · Deposit Refunds	360.00	0.00	360.00	100.0%
20.1035 · Dues & Fees	1,098.00	900.00	198.00	122.0%
20.1040 · Electric Expense	1,858.78	1,000.00	858.78	185.9%
20.1060 · Fuel & Oil	9,017.73	18,000.00	(8,982.27)	50.1%
20.1100 · Insurance Expense	14,430.06	7,912.00	6,518.06	182.4%
20.1110 · Legal Fees	3,500.03	3,600.00	(99.97)	97.2%
20.1155 · Other Professional Fees	521.62	580.00	(58.38)	89.9%
20.1160 · Postage & Freight Expense	1,797.20	1,000.00	797.20	179.7%
20.1170 · Printing & Publishing	121.50	250.00	(128.50)	48.6%
20.1180 · Professional & School	0.00	100.00	(100.00)	0.0%
20.1187 · Recycling Fees	0.00	5,400.00	(5,400.00)	0.0%
20.1190 · Repairs & Maint. Buildings	0.00	200.00	(200.00)	0.0%
20.1195 · Repairs & Maint. Dumpsters ...	0.00	500.00	(500.00)	0.0%
20.1200 · Repairs & Maint. Equipment	8,453.54	7,000.00	1,453.54	120.8%
20.1240 · Telephone Expense	509.21	600.00	(90.79)	84.9%
20.1250 · Trash Removal	34,607.60	34,000.00	607.60	101.8%
20.1270 · Uniform Expense	0.00	400.00	(400.00)	0.0%
Total 20.1000 · Operating Expenses	89,045.58	123,047.00	(34,001.42)	72.4%

10/07/25

City of Alma
Budget vs. Actual - Shop
 October 2024 through September 2025

	<u>Oct '24 - 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	1,283.78	1,500.00	(216.22)	85.6%
20.1090 · Gas, Water, & Wastewater	4,852.19	6,000.00	(1,147.81)	80.9%
20.1100 · Insurance Expense	2,972.75	2,591.00	381.75	114.7%
20.1102 · Internet Expense	213.64	0.00	213.64	100.0%
20.1150 · Miscellaneous Other Expe...	0.00	50.00	(50.00)	0.0%
20.1190 · Repairs & Maint. Buildings	0.00	500.00	(500.00)	0.0%
20.1200 · Repairs & Maint. Equipment	583.30	200.00	383.30	291.7%
20.1210 · Repairs & Maint. Grounds	43.39	50.00	(6.61)	86.8%
20.1250 · Trash Removal	774.00	765.00	9.00	101.2%
Total 20.1000 · Operating Expenses	<u>10,723.05</u>	<u>11,656.00</u>	<u>(932.95)</u>	<u>92.0%</u>
30.1000 · Materials & Supplies				
30.1100 · Signs & Posts	0.00	25.00	(25.00)	0.0%
30.1110 · Small Tools	21.66	100.00	(78.34)	21.7%
30.1120 · Supplies	177.15	1,500.00	(1,322.85)	11.8%
Total 30.1000 · Materials & Supplies	<u>198.81</u>	<u>1,625.00</u>	<u>(1,426.19)</u>	<u>12.2%</u>
Total Expense	<u>10,921.86</u>	<u>13,281.00</u>	<u>(2,359.14)</u>	<u>82.2%</u>
Net Ordinary Income	<u>(10,921.86)</u>	<u>(13,281.00)</u>	<u>2,359.14</u>	<u>82.2%</u>
Other Income/Expense				
Other Income				
70.1000 · Other Financing Sources				
70.1500 · Transfers In	10,921.86	13,281.00	(2,359.14)	82.2%
Total 70.1000 · Other Financing Sources	<u>10,921.86</u>	<u>13,281.00</u>	<u>(2,359.14)</u>	<u>82.2%</u>
Total Other Income	<u>10,921.86</u>	<u>13,281.00</u>	<u>(2,359.14)</u>	<u>82.2%</u>
Net Other Income	<u>10,921.86</u>	<u>13,281.00</u>	<u>(2,359.14)</u>	<u>82.2%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

10/07/25

City of Alma
Budget vs. Actual - Street
 October 2024 through September 2025

	Oct '24 - Sep ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	14,677.53	11,900.00	2,777.53	123.3%
01.4200 · Motor Vehicle Taxes	66,600.83	55,000.00	11,600.83	121.1%
01.4302 · Local Option Sales Tax 1/2%	35,000.02	35,000.00	0.02	100.0%
Total 01.4000 · Taxes	116,278.38	101,900.00	14,378.38	114.1%
02.4000 · Intergovernmental				
02.4400 · Highway Allocation/Incentive	184,675.93	191,346.00	(6,670.07)	96.5%
02.4500 · Motor Vehicle Fee	12,214.64	12,000.00	214.64	101.8%
Total 02.4000 · Intergovernmental	196,890.57	203,346.00	(6,455.43)	96.8%
03.4000 · Fees, Licenses, & Other				
03.4100 · Miscellaneous Other Income	4,925.58	0.00	4,925.58	100.0%
03.4110 · Sidewalk Cost Share Payme...	0.00	500.00	(500.00)	0.0%
Total 03.4000 · Fees, Licenses, & Other	4,925.58	500.00	4,425.58	985.1%
Total Income	318,094.53	305,746.00	12,348.53	104.0%
Gross Profit	318,094.53	305,746.00	12,348.53	104.0%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	26,552.40	31,737.00	(5,184.60)	83.7%
10.1020 · Overtime Wages	1,670.62	1,099.00	571.62	152.0%
10.1030 · Vacation Wages	2,685.76	0.00	2,685.76	100.0%
10.1040 · Holiday Wages	2,380.56	0.00	2,380.56	100.0%
10.1070 · On Call Phone Allowance	462.00	550.00	(88.00)	84.0%
10.2000 · Employee Pension	1,670.57	1,678.00	(7.43)	99.6%
10.2010 · Emp Health & Life Insurance	9,270.27	8,453.00	817.27	109.7%
10.2020 · Employee Dental Insurance	257.17	197.00	60.17	130.5%
10.2030 · Employee Eyecare Insurance	24.42	38.00	(13.58)	64.3%
10.3000 · Payroll Taxes	2,492.56	3,071.00	(578.44)	81.2%
Total 10.1000 · Personal Services	47,466.33	46,823.00	643.33	101.4%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	3,849.99	3,000.00	849.99	128.3%
20.1011 · Bank Charges	120.00	120.00	0.00	100.0%
20.1020 · Contractual Services	17,775.00	20,800.00	(3,025.00)	85.5%
20.1035 · Dues & Fees	933.00	500.00	433.00	186.6%
20.1040 · Electric Expense	33,163.95	35,000.00	(1,836.05)	94.8%
20.1050 · Engineering Fees	1,000.00	1,000.00	0.00	100.0%
20.1060 · Fuel & Oil	9,324.25	13,000.00	(3,675.75)	71.7%
20.1100 · Insurance Expense	20,703.08	15,462.00	5,241.08	133.9%
20.1110 · Legal Fees	4,102.31	4,000.00	102.31	102.6%
20.1150 · Miscellaneous Other Expense	0.00	2,000.00	(2,000.00)	0.0%
20.1170 · Printing & Publishing	0.00	100.00	(100.00)	0.0%
20.1180 · Professional & School	0.00	250.00	(250.00)	0.0%
20.1200 · Repairs & Maint. Equipment	13,887.23	0.00	13,887.23	100.0%
20.1210 · Repairs & Maint. Grounds	0.00	5,000.00	(5,000.00)	0.0%
20.1225 · Repairs & Maint. Streets	34,849.58	90,000.00	(55,150.42)	38.7%
20.1226 · Repairs & Maint. Sidewalks	1,022.58	15,000.00	(13,977.42)	6.8%
20.1260 · Travel & Meal Expense	0.00	200.00	(200.00)	0.0%
20.1270 · Uniform Expense	362.76	500.00	(137.24)	72.6%
Total 20.1000 · Operating Expenses	141,093.73	205,932.00	(64,838.27)	68.5%

10/08/25

City of Alma
Budget vs. Actual - Swim Team
October 2024 through September 2025

	<u>Oct '24 - S...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
03.4000 · Fees, Licenses, & Other				
03.4020 · Concessions Sales	310.43			
03.4000 · Fees, Licenses, & Other - O...	1,418.80			
Total 03.4000 · Fees, Licenses, & Other	<u>1,729.23</u>			
04.4000 · Charges for Services				
04.4900 · Sales Tax Collected	18.57			
Total 04.4000 · Charges for Services	<u>18.57</u>			
Total Income	<u>1,747.80</u>			
Gross Profit	1,747.80			
Expense				
20.1000 · Operating Expenses				
20.1035 · Dues & Fees	1,008.00			
20.1230 · Sales Tax in Sales	22.67			
Total 20.1000 · Operating Expenses	<u>1,030.67</u>			
30.1000 · Materials & Supplies				
30.1044 · Purchases Food	240.07			
Total 30.1000 · Materials & Supplies	<u>240.07</u>			
Total Expense	<u>1,270.74</u>			
Net Ordinary Income	<u>477.06</u>			
Net Income	<u><u>477.06</u></u>			

10/07/25

City of Alma
Budget vs. Actual - Wastewater Utility
 October 2024 through September 2025

	<u>Oct '24 - Se...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
01.4000 · Taxes				
01.4105 · TIF CRA Proceeds	13,919.68	11,286.00	2,633.68	123.3%
Total 01.4000 · Taxes	13,919.68	11,286.00	2,633.68	123.3%
02.4000 · Intergovernmental				
02.4800 · State Financial Assist/Grants	0.00	360,000.00	(360,000.00)	0.0%
Total 02.4000 · Intergovernmental	0.00	360,000.00	(360,000.00)	0.0%
03.4000 · Fees, Licenses, & Other				
03.4030 · Deposits -Gas,Wat, Sew; Com...	1,400.00	2,000.00	(600.00)	70.0%
03.4100 · Miscellaneous Other Income	15.26	1,000.00	(984.74)	1.5%
Total 03.4000 · Fees, Licenses, & Other	1,415.26	3,000.00	(1,584.74)	47.2%
04.4000 · Charges for Services				
04.4100 · Wastewater Charges	132,861.56	90,000.00	42,861.56	147.6%
Total 04.4000 · Charges for Services	132,861.56	90,000.00	42,861.56	147.6%
Total Income	148,196.50	464,286.00	(316,089.50)	31.9%
Gross Profit	148,196.50	464,286.00	(316,089.50)	31.9%
Expense				
10.1000 · Personal Services				
10.1010 · Hourly Wages	29,310.08	31,737.00	(2,426.92)	92.4%
10.1020 · Overtime Wages	1,121.37	1,099.00	22.37	102.0%
10.1030 · Vacation Wages	1,144.50	0.00	1,144.50	100.0%
10.1040 · Holiday Wages	976.64	0.00	976.64	100.0%
10.1050 · Sick Time Wages	30.52	0.00	30.52	100.0%
10.1060 · Employee Bonus	180.00	180.00	0.00	100.0%
10.1070 · On Call Phone Allowance	420.00	550.00	(130.00)	76.4%
10.2000 · Employee Pension	1,643.10	1,678.00	(34.90)	97.9%
10.2010 · Emp Health & Life Insurance	9,270.24	8,453.00	817.24	109.7%
10.2020 · Employee Dental Insurance	257.31	197.00	60.31	130.6%
10.2030 · Employee Eyecare Insurance	24.42	38.00	(13.58)	64.3%
10.3000 · Payroll Taxes	2,358.27	3,072.00	(713.73)	76.8%
Total 10.1000 · Personal Services	46,736.45	47,004.00	(267.55)	99.4%
20.1000 · Operating Expenses				
20.1010 · Audit & Accounting Fees	3,849.99	2,800.00	1,049.99	137.5%
20.1011 · Bank Charges	165.00	165.00	0.00	100.0%
20.1025 · Computer Services & Software	2,067.51	2,000.00	67.51	103.4%
20.1029 · Credit Card Transaction	1,489.28	1,500.00	(10.72)	99.3%
20.1030 · Deposit Refunds	1,523.78	1,500.00	23.78	101.6%
20.1035 · Dues & Fees	1,041.00	800.00	241.00	130.1%
20.1040 · Electric Expense	6,816.07	8,000.00	(1,183.93)	85.2%
20.1050 · Engineering Fees	(7,237.50)			
20.1060 · Fuel & Oil	0.00	250.00	(250.00)	0.0%
20.1090 · Gas, Water, & Wastewater	411.35	400.00	11.35	102.8%
20.1100 · Insurance Expense	4,558.91	1,806.00	2,752.91	252.4%
20.1105 · Land Lease	0.00	505.00	(505.00)	0.0%
20.1110 · Legal Fees	4,102.31	4,000.00	102.31	102.6%
20.1120 · Line Maintenance	470.00	10,000.00	(9,530.00)	4.7%
20.1150 · Miscellaneous Other Expense	0.00	100.00	(100.00)	0.0%
20.1160 · Postage & Freight Expense	1,797.22	1,300.00	497.22	138.2%
20.1170 · Printing & Publishing	0.00	50.00	(50.00)	0.0%

10/07/25

City of Alma
Budget vs. Actual - Water Utility Fund
 October 2024 through September 2025

	Oct '24 - S...	Budget	\$ Over Bu...	% of Budget
20.1230 · Sales Tax in Sales	3,661.56	5,000.00	(1,338.44)	73.2%
20.1235 · Subscriptions	0.00	1,500.00	(1,500.00)	0.0%
20.1240 · Telephone Expense	1,593.28	1,500.00	93.28	106.2%
20.1260 · Travel & Meal Expense	594.60	600.00	(5.40)	99.1%
20.1270 · Uniform Expense	232.96	800.00	(567.04)	29.1%
20.1280 · Water Testing	2,701.65	3,250.00	(548.35)	83.1%
Total 20.1000 · Operating Expenses	109,042.99	103,036.00	6,006.99	105.8%
30.1000 · Materials & Supplies				
30.1030 · Chemicals	7,314.60	6,000.00	1,314.60	121.9%
30.1110 · Small Tools	81.11	550.00	(468.89)	14.7%
30.1120 · Supplies	246.39	500.00	(253.61)	49.3%
Total 30.1000 · Materials & Supplies	7,642.10	7,050.00	592.10	108.4%
40.1000 · Equipment Rental				
40.1100 · Equipment Rentals	0.00	1,125.00	(1,125.00)	0.0%
Total 40.1000 · Equipment Rental	0.00	1,125.00	(1,125.00)	0.0%
50.1000 · Capital Outlay				
50.1100 · Cap Outlay - Real Property	48,574.32	1,123.00	47,451.32	4,325.4%
50.1300 · Cap Outlay - Equip & fixtures	81,097.37	88,750.00	(7,652.63)	91.4%
50.1800 · Cap Outlay - Water Utility proj	12,358.00	12,000.00	358.00	103.0%
Total 50.1000 · Capital Outlay	142,029.69	101,873.00	40,156.69	139.4%
60.1000 · Debt Service				
60.1500 · Bond Principal Payments	19,600.00	19,600.00	0.00	100.0%
60.2000 · Bond Interest Payments	9,687.71	11,625.00	(1,937.29)	83.3%
Total 60.1000 · Debt Service	29,287.71	31,225.00	(1,937.29)	93.8%
Total Expense	403,744.36	359,828.00	43,916.36	112.2%
Net Ordinary Income	51,499.55	3,123.00	48,376.55	1,649.0%
Net Income	51,499.55	3,123.00	48,376.55	1,649.0%