

City of Sandy Oaks  
**Profit & Loss Budget vs. Actual**  
 July 31, 2019

	<u>Oct '18 - Jul 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Carryover Funds from Prior Year</b>	0.00	497,454.20	-497,454.20
<b>General Fund Revenues</b>			
<b>Ad Valorem Taxes</b>	273,142.21	302,035.75	-28,893.54
<b>Franchise Fee</b>	83,458.49	80,552.74	2,905.75
<b>Sales Tax</b>	91,716.66	61,905.31	29,811.35
<b>Total General Fund Revenues</b>	<u>448,317.36</u>	<u>444,493.80</u>	<u>3,823.56</u>
<b>Total Income</b>	<u>448,317.36</u>	<u>941,948.00</u>	<u>-493,630.64</u>
<b>Gross Profit</b>	448,317.36	941,948.00	-493,630.64
<b>Expense</b>			
<b>City Council &amp; Mayor Expense</b>			
<b>Administrative Training &amp; Educ</b>	200.00	1,500.00	-1,300.00
<b>Community Programs</b>	35.00	2,000.00	-1,965.00
<b>Conference, Convention, Meeting</b>	216.83	800.00	-583.17
<b>Travel</b>	121.12	200.00	-78.88
<b>Total City Council &amp; Mayor Expense</b>	<u>572.95</u>	<u>4,500.00</u>	<u>-3,927.05</u>
<b>Municipal Building</b>			
<b>Building, Maintenance</b>	4,887.59	15,000.00	-10,112.41
<b>Municipal Building-Other</b>	993.72	5,000.00	-4,006.28
<b>Total Municipal Building</b>	<u>5,881.31</u>	<u>20,000.00</u>	<u>-14,118.69</u>
<b>Operating Expenses</b>			
<b>Bank Service Charges</b>	150.00	300.00	-150.00
<b>City Clerk Salary</b>	24,189.58	32,000.00	-7,810.42
<b>City Marshal</b>			
<b>Animal Control Officer</b>			
<b>Containment/Facilities</b>	22,629.98	15,000.00	7,629.98
<b>Equipment and Supplies</b>	5,272.94	15,000.00	-9,727.06
<b>Veterinarian Services</b>	9,482.84	10,000.00	-517.16
<b>Total Animal Control Officer</b>	<u>37,385.76</u>	<u>40,000.00</u>	<u>-2,614.24</u>
<b>Contracted Labor</b>	980.00	280.00	700.00
<b>Equipment - Marshal</b>	18,522.84	50,000.00	-31,477.16
<b>Fuel - Marshal</b>	946.96	3,500.00	-2,553.04
<b>Other - Marshal</b>	153.00	5,000.00	-4,847.00
<b>Salary - Marshal</b>	22,363.89	56,875.00	-34,511.11
<b>Supplies - Marshal</b>	2,889.77	10,000.00	-7,110.23
<b>Vehicle Maintenance-Marshal</b>	1,594.94	5,000.00	-3,405.06
<b>Total City Marshal</b>	<u>84,837.16</u>	<u>170,655.00</u>	<u>-85,817.84</u>
<b>Contract Services</b>			
<b>Audit Services</b>	22,000.00	20,000.00	2,000.00
<b>City Administrator</b>	14,465.21	30,395.00	-15,929.79
<b>Engineering Services</b>	37,159.98	38,000.00	-840.02
<b>Fees-BCAD</b>	795.11	1,280.00	-484.89
<b>Legal Fees</b>	38,749.53	55,000.00	-16,250.47
<b>Total Contract Services</b>	<u>113,169.83</u>	<u>144,675.00</u>	<u>-31,505.17</u>

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<b>Election Expense</b>	-6,508.23	10,000.00	-16,508.23
<b>Municipal Court</b>			
<b>Court Clerk</b>	4,954.09	6,000.00	-1,045.91
<b>Court Supplies</b>	3,016.98	9,500.00	-6,483.02
<b>Equipment</b>	10,730.00	0.00	10,730.00
<b>Municipal Court-Other</b>	0.00	7,500.00	-7,500.00
<b>Municipal Judge</b>	1,387.50	13,201.00	-11,813.50
<b>Prosecutor</b>	0.00	12,400.00	-12,400.00
<b>Total Municipal Court</b>	<u>20,088.57</u>	<u>48,601.00</u>	<u>-28,512.43</u>
<b>Operations</b>			
<b>Books, Subscriptions, Reference</b>	50.00	1,000.00	-950.00
<b>Newspaper Publishing</b>	2,440.80	2,500.00	-59.20
<b>Operating Supplies</b>	4,384.22	2,472.00	1,912.22
<b>Petty Cash - Advance</b>	0.00	50.00	-50.00
<b>Post Office Box</b>	120.00	120.00	0.00
<b>Postage &amp; Mailing Service</b>	380.21	1,000.00	-619.79
<b>Printing and Copying</b>	2,377.14	3,500.00	-1,122.86
<b>Telephone, Telecommunications</b>	8,436.10	9,350.00	-913.90
<b>Total Operations</b>	<u>18,188.47</u>	<u>19,992.00</u>	<u>-1,803.53</u>
<b>Utilities - Electricity</b>	14,974.62	24,522.00	-9,547.38
<b>Utilities - Water</b>	294.81	752.00	-457.19
<b>Total Operating Expenses</b>	<u>269,384.81</u>	<u>451,497.00</u>	<u>-182,112.19</u>
<b>Other Types of Expenses</b>			
<b>Employee Benefits/Healthcare</b>	7,832.79	26,026.00	-18,193.21
<b>Insurance - Liability, D and O</b>	4,943.25	5,000.00	-56.75
<b>Workers Comp Insurance</b>	1,907.00	5,000.00	-3,093.00
<b>Total Other Types of Expenses</b>	<u>14,683.04</u>	<u>36,026.00</u>	<u>-21,342.96</u>
<b>Payroll Expenses</b>			
<b>ER Tax</b>	6,554.78	8,600.00	-2,045.22
<b>Payroll Processing - SAPays</b>	1,865.35	5,200.00	-3,334.65
<b>Total Payroll Expenses</b>	<u>8,420.13</u>	<u>13,800.00</u>	<u>-5,379.87</u>
<b>Public Works</b>			
<b>Fuel - Public Works</b>	1,207.27	3,000.00	-1,792.73
<b>Litter Removal</b>	1,957.61	4,000.00	-2,042.39
<b>Mowing</b>	1,010.00	1,010.00	0.00
<b>Park &amp; City Grounds Projects</b>	27,954.71	25,000.00	2,954.71
<b>Public Works Employees</b>	23,784.37	36,400.00	-12,615.63
<b>Street Barricades &amp; Guardrails</b>	0.00	7,000.00	-7,000.00
<b>Street Maintenance</b>	25,204.25	112,000.00	-86,795.75
<b>Street Signs</b>	3,619.58	6,000.00	-2,380.42
<b>Tools and Equipment</b>	18,096.49	18,965.00	-868.51
<b>Vehicle Maintenance - PW</b>	915.85	2,000.00	-1,084.15
<b>Public Works - Other</b>	82.00		
<b>Total Public Works</b>	<u>103,832.13</u>	<u>215,375.00</u>	<u>-111,542.87</u>

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<b>Reserve Funding</b>			
<b>GASB54 - Assigned</b>			
Master Plan	0.00	75,000.00	-75,000.00
	<u>0.00</u>	<u>75,000.00</u>	<u>-75,000.00</u>
<b>Total GASB54 - Assigned</b>	<b>0.00</b>	<b>75,000.00</b>	<b>-75,000.00</b>
<b>GASB54 - Restricted</b>			
Operating Fund Reserves	125,700.00	125,750.00	-50.00
	<u>125,700.00</u>	<u>125,750.00</u>	<u>-50.00</u>
<b>Total GASB54 - Restricted</b>	<b>125,700.00</b>	<b>125,750.00</b>	<b>-50.00</b>
<b>Total Reserve Funding</b>	<b>125,700.00</b>	<b>200,750.00</b>	<b>-75,050.00</b>
<b>Total Expense</b>	<b>528,474.37</b>	<b>941,948.00</b>	<b>-413,473.63</b>
<b>Net Ordinary Income</b>	<b>-80,157.01</b>	<b>0.00</b>	<b>-80,157.01</b>
<b>Net Income</b>	<b><u>-80,157.01</u></b>	<b><u>0.00</u></b>	<b><u>-80,157.01</u></b>