

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

| | <u>Oct '18 - Sep 19</u> | <u>Budget</u> | <u>\$ Over Budget</u> |
|---|-------------------------|-------------------|-----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Carryover Funds from Prior Year | 0.00 | 497,454.20 | -497,454.20 |
| General Fund Revenues | | | |
| Ad Valorem Taxes | 281,822.18 | 302,035.75 | -20,213.57 |
| Franchise Fee | 115,116.70 | 80,552.74 | 34,563.96 |
| Sales Tax | 101,935.80 | 61,905.31 | 40,030.49 |
| Total General Fund Revenues | <u>498,874.68</u> | <u>444,493.80</u> | <u>54,380.88</u> |
| Total Income | <u>498,874.68</u> | <u>941,948.00</u> | <u>-443,073.32</u> |
| Gross Profit | 498,874.68 | 941,948.00 | -443,073.32 |
| Expense | | | |
| City Council & Mayor Expense | | | |
| Administrative Training & Educ | 200.00 | 1,500.00 | -1,300.00 |
| Community Programs | 35.00 | 2,000.00 | -1,965.00 |
| Conference, Convention, Meeting | 216.83 | 800.00 | -583.17 |
| Travel | 121.12 | 200.00 | -78.88 |
| Total City Council & Mayor Expense | <u>572.95</u> | <u>4,500.00</u> | <u>-3,927.05</u> |
| Municipal Building | | | |
| Building, Maintenance | 4,934.36 | 15,000.00 | -10,065.64 |
| Municipal Building-Other | 993.72 | 5,000.00 | -4,006.28 |
| Total Municipal Building | <u>5,928.08</u> | <u>20,000.00</u> | <u>-14,071.92</u> |
| Operating Expenses | | | |
| Bank Service Charges | 175.00 | 300.00 | -125.00 |
| City Clerk Salary | 28,101.87 | 32,000.00 | -3,898.13 |
| City Marshal | | | |
| Animal Control Officer | | | |
| Containment/Facilities | 22,469.98 | 15,000.00 | 7,469.98 |
| Equipment and Supplies | 5,894.46 | 15,000.00 | -9,105.54 |
| Veterinarian Services | 11,475.19 | 10,000.00 | 1,475.19 |
| Total Animal Control Officer | <u>39,839.63</u> | <u>40,000.00</u> | <u>-160.37</u> |
| Contracted Labor | 980.00 | 280.00 | 700.00 |
| Equipment - Marshal | 30,350.45 | 50,000.00 | -19,649.55 |
| Fuel - Marshal | 1,177.97 | 3,500.00 | -2,322.03 |
| Other - Marshal | 168.97 | 5,000.00 | -4,831.03 |
| Salary - Marshal | 26,763.89 | 56,875.00 | -30,111.11 |
| Supplies - Marshal | 2,889.77 | 10,000.00 | -7,110.23 |
| Vehicle Maintenance-Marshal | 2,531.94 | 5,000.00 | -2,468.06 |
| Total City Marshal | <u>104,702.62</u> | <u>170,655.00</u> | <u>-65,952.38</u> |
| Contract Services | | | |
| Audit Services | 22,090.00 | 20,000.00 | 2,090.00 |
| City Administrator | 16,497.65 | 30,395.00 | -13,897.35 |
| Engineering Services | 37,159.98 | 38,000.00 | -840.02 |
| Fees-BCAD | 795.11 | 1,280.00 | -484.89 |
| Legal Fees | 38,749.53 | 55,000.00 | -16,250.47 |
| Total Contract Services | <u>115,292.27</u> | <u>144,675.00</u> | <u>-29,382.73</u> |

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| Election Expense | -6,508.23 | 10,000.00 | -16,508.23 |
| Municipal Court | | | |
| Court Clerk | 6,354.09 | 6,000.00 | 354.09 |
| Court Supplies | 3,016.98 | 9,500.00 | -6,483.02 |
| Equipment | 10,730.00 | 0.00 | 10,730.00 |
| Municipal Court-Other | 0.00 | 7,500.00 | -7,500.00 |
| Municipal Judge | 1,387.50 | 13,201.00 | -11,813.50 |
| Prosecutor | 0.00 | 12,400.00 | -12,400.00 |
| Total Municipal Court | <u>21,488.57</u> | <u>48,601.00</u> | <u>-27,112.43</u> |
| Operations | | | |
| Books, Subscriptions, Reference | 50.00 | 1,000.00 | -950.00 |
| Newspaper Publishing | 2,440.80 | 2,500.00 | -59.20 |
| Operating Supplies | 5,145.37 | 2,472.00 | 2,673.37 |
| Petty Cash - Advance | 0.00 | 50.00 | -50.00 |
| Post Office Box | 120.00 | 120.00 | 0.00 |
| Postage & Mailing Service | 380.21 | 1,000.00 | -619.79 |
| Printing and Copying | 2,201.66 | 3,500.00 | -1,298.34 |
| Telephone, Telecommunications | 9,217.60 | 9,350.00 | -132.40 |
| Total Operations | <u>19,555.64</u> | <u>19,992.00</u> | <u>-436.36</u> |
| Utilities - Electricity | 16,699.57 | 24,522.00 | -7,822.43 |
| Utilities - Water | 294.81 | 752.00 | -457.19 |
| Total Operating Expenses | <u>299,802.12</u> | <u>451,497.00</u> | <u>-151,694.88</u> |
| Other Types of Expenses | | | |
| Employee Benefits/Healthcare | 8,721.05 | 26,026.00 | -17,304.95 |
| Insurance - Liability, D and O | 4,943.25 | 5,000.00 | -56.75 |
| Workers Comp Insurance | 1,907.00 | 5,000.00 | -3,093.00 |
| Total Other Types of Expenses | <u>15,571.30</u> | <u>36,026.00</u> | <u>-20,454.70</u> |
| Payroll Expenses | | | |
| ER Tax | 7,799.71 | 8,600.00 | -800.29 |
| Payroll Processing - SAPays | 2,196.79 | 5,200.00 | -3,003.21 |
| Total Payroll Expenses | <u>9,996.50</u> | <u>13,800.00</u> | <u>-3,803.50</u> |
| Public Works | | | |
| Fuel - Public Works | 1,441.62 | 3,000.00 | -1,558.38 |
| Litter Removal | 2,117.19 | 4,000.00 | -1,882.81 |
| Mowing | 1,010.00 | 1,010.00 | 0.00 |
| Park & City Grounds Projects | 27,954.71 | 25,000.00 | 2,954.71 |
| Public Works Employees | 27,456.33 | 36,400.00 | -8,943.67 |
| Street Barricades & Guardrails | 0.00 | 7,000.00 | -7,000.00 |
| Street Maintenance | 25,204.25 | 112,000.00 | -86,795.75 |
| Street Signs | 3,619.58 | 6,000.00 | -2,380.42 |
| Tools and Equipment | 18,125.78 | 18,965.00 | -839.22 |
| Vehicle Maintenance - PW | 976.79 | 2,000.00 | -1,023.21 |
| Public Works - Other | 82.00 | | |
| Total Public Works | <u>107,988.25</u> | <u>215,375.00</u> | <u>-107,386.75</u> |

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|----------------------------------|--------------------------|--------------------|--------------------------|
| Reserve Funding | | | |
| GASB54 - Assigned | | | |
| Master Plan | 0.00 | 75,000.00 | -75,000.00 |
| Total GASB54 - Assigned | <u>0.00</u> | <u>75,000.00</u> | <u>-75,000.00</u> |
| GASB54 - Restricted | | | |
| Operating Fund Reserves | 125,700.00 | 125,750.00 | -50.00 |
| Total GASB54 - Restricted | <u>125,700.00</u> | <u>125,750.00</u> | <u>-50.00</u> |
| Total Reserve Funding | <u>125,700.00</u> | <u>200,750.00</u> | <u>-75,050.00</u> |
| Total Expense | <u>565,559.20</u> | <u>941,948.00</u> | <u>-376,388.80</u> |
| Net Ordinary Income | <u>-66,684.52</u> | <u>0.00</u> | <u>-66,684.52</u> |
| Net Income | <u>-66,684.52</u> | <u>0.00</u> | <u>-66,684.52</u> |