

City of Sandy Oaks
Profit & Loss Budget vs. Actual
September 30, 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	286,349.39	302,035.75	-15,686.36
Fines and Fees	1,255.00	0.00	1,255.00
Franchise Fee	115,116.70	80,552.74	34,563.96
Sales Tax	110,503.90	61,905.31	48,598.59
Total General Fund Revenues	<u>513,224.99</u>	<u>444,493.80</u>	<u>68,731.19</u>
Total Income	<u>513,224.99</u>	<u>941,948.00</u>	<u>-428,723.01</u>
Gross Profit	513,224.99	941,948.00	-428,723.01
Expense			
City Council & Mayor Expense			
Administrative Training & Educ	575.00	1,500.00	-925.00
Community Programs	890.80	2,000.00	-1,109.20
Conference, Convention, Meeting	299.69	800.00	-500.31
Travel	121.12	200.00	-78.88
Total City Council & Mayor Expense	<u>1,886.61</u>	<u>4,500.00</u>	<u>-2,613.39</u>
Municipal Building			
Building, Maintenance	5,968.15	15,000.00	-9,031.85
Municipal Building-Other	993.72	5,000.00	-4,006.28
Total Municipal Building	<u>6,961.87</u>	<u>20,000.00</u>	<u>-13,038.13</u>
Operating Expenses			
Bank Service Charges	200.00	300.00	-100.00
City Clerk Salary	30,809.44	32,000.00	-1,190.56
City Marshal			
Animal Control Officer			
Containment/Facilities	44,669.98	15,000.00	29,669.98
Equipment and Supplies	6,200.59	15,000.00	-8,799.41
Veterinarian Services	13,005.30	10,000.00	3,005.30
Total Animal Control Officer	<u>63,875.87</u>	<u>40,000.00</u>	<u>23,875.87</u>
Contracted Labor	980.00	280.00	700.00
Equipment - Marshal	69,284.66	50,000.00	19,284.66
Fuel - Marshal	1,366.27	3,500.00	-2,133.73
Other - Marshal	168.97	5,000.00	-4,831.03
Salary - Marshal	30,913.89	56,875.00	-25,961.11
Supplies - Marshal	3,038.55	10,000.00	-6,961.45
Vehicle Maintenance-Marshal	2,853.88	5,000.00	-2,146.12
Total City Marshal	<u>172,482.09</u>	<u>170,655.00</u>	<u>1,827.09</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	46,663.73	38,000.00	8,663.73
Fees-BCAD	1,147.11	1,280.00	-132.89
Legal Fees	43,265.33	55,000.00	-11,734.67
Total Contract Services	<u>129,663.82</u>	<u>144,675.00</u>	<u>-15,011.18</u>

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Election Expense	-6,508.23	10,000.00	-16,508.23
Municipal Court			
Court Clerk	8,254.09	6,000.00	2,254.09
Court Supplies	3,359.89	9,500.00	-6,140.11
Equipment	10,730.00	0.00	10,730.00
Municipal Court-Other		7,500.00	-7,500.00
Municipal Judge	2,812.50	13,201.00	-10,388.50
Prosecutor		12,400.00	-12,400.00
Total Municipal Court	<u>25,156.48</u>	<u>48,601.00</u>	<u>-23,444.52</u>
Operations			
Books, Subscriptions, Reference	50.00	1,000.00	-950.00
Newspaper Publishing	3,231.39	2,500.00	731.39
Operating Supplies	6,059.40	2,472.00	3,587.40
Petty Cash - Advance		50.00	-50.00
Post Office Box	120.00	120.00	0.00
Postage & Mailing Service	445.13	1,000.00	-554.87
Printing and Copying	2,467.14	3,500.00	-1,032.86
Telephone, Telecommunications	12,343.62	9,350.00	2,993.62
Total Operations	<u>24,716.68</u>	<u>19,992.00</u>	<u>4,724.68</u>
Utilities - Electricity	18,789.58	24,522.00	-5,732.42
Utilities - Water	360.91	752.00	-391.09
Total Operating Expenses	<u>395,670.77</u>	<u>451,497.00</u>	<u>-55,826.23</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	8,860.97	8,600.00	260.97
Payroll Processing - SAPays	2,515.27	5,200.00	-2,684.73
Total Payroll Expenses	<u>11,376.24</u>	<u>13,800.00</u>	<u>-2,423.76</u>
Public Works			
Fuel - Public Works	1,618.12	3,000.00	-1,381.88
Litter Removal	2,276.77	4,000.00	-1,723.23
Mowing	1,910.00	1,010.00	900.00
Park & City Grounds Projects	28,014.65	25,000.00	3,014.65
Public Works Employees	30,153.42	36,400.00	-6,246.58
Street Barricades & Guardrails		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	18,179.41	18,965.00	-785.59
Vehicle Maintenance - PW	976.79	2,000.00	-1,023.21
Public Works - Other	82.00	0.00	82.00
Total Public Works	<u>112,034.99</u>	<u>215,375.00</u>	<u>-103,340.01</u>

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Reserve Funding			
GASB54 - Assigned			
Master Plan	5,875.00	75,000.00	-69,125.00
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Total GASB54 - Assigned		75,000.00	-75,000.00
GASB54 - Restricted			
Operating Fund Reserves	125,700.00	125,750.00	-50.00
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Total GASB54 - Restricted	125,700.00	125,750.00	-50.00
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Total Reserve Funding	131,575.00	200,750.00	-69,175.00
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Total Expense	675,076.78	941,948.00	-266,871.22
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Net Ordinary Income	-161,851.79	0.00	-161,851.79
	<u> </u>	<u> </u>	<u> </u>
Net Income	<u><u>-161,851.79</u></u>	<u><u>0.00</u></u>	<u><u>-161,851.79</u></u>