

**City of Sandy Oaks**  
**Budget As of February 2023 Compared to Approved Budget**  
 Oct 1, 2022-Feb 28, 2023

	<u>Oct '22- Feb '23</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	75,000.00	-75,000.00
<b>General Fund Revenues</b>			
<b>Ad Valorem Taxes</b>			
Maintenance and Operations Tax	0.00	441,000.00	-441,000.00
Road Bond I&S Tax	0.00	59,445.00	-59,445.00
Ad Valorem Taxes - Other	411,790.30	0.00	411,790.30
<b>Total Ad Valorem Taxes</b>	411,790.30	500,445.00	-88,654.70
Animal Control Donations/Fees	500.00	600.00	-100.00
ARPA Fund Reimbursements	62,299.50	30,000.00	32,299.50
<b>Court Fines/Fees</b>			
MCBS-Municipal Court Security	490.25	2,700.00	-2,209.75
MCTF-Municipal Court Technology	400.23	2,200.00	-1,799.77
Court Fines/Fees - Other	92,690.08	170,100.00	-77,409.92
<b>Total Court Fines/Fees</b>	93,580.56	175,000.00	-81,419.44
<b>Fees</b>			
Clerical/Office Fees	0.00	500.00	-500.00
Code Enforcement Abatement Fees	0.00	10,000.00	-10,000.00
Permit Fees	300.00	1,200.00	-900.00
<b>Total Fees</b>	300.00	11,700.00	-11,400.00
<b>Franchise Fee</b>			
CenterPoint Energy	1,179.20		
CPS	73,143.54		
Franchise Fee - Other		125,000.00	-125,000.00
<b>Total Franchise Fee</b>	74,322.74	125,000.00	-50,677.26
Park/Comm Ctr Donations	0.00	600.00	-600.00
Sales Tax	69,470.87	181,000.00	-111,529.13
<b>Total General Fund Revenues</b>	712,263.97	1,024,345.00	-312,081.03
<b>Total Income</b>	712,263.97	1,099,345.00	-387,081.03
<b>Gross Profit</b>	712,263.97	1,099,345.00	-387,081.03
<b>Expense</b>			
<b>Operating Expenses</b>			
ARPA Fund Expenditures	87,119.50	30,000.00	57,119.50
<b>City Council &amp; Mayor Expense</b>			
Administrative Training & Educ	185.00	900.00	-715.00
Community Programs	193.89	4,000.00	-3,806.11
Conference, Convention, Meeting	0.00	600.00	-600.00
Travel	0.00	500.00	-500.00
<b>Total City Council &amp; Mayor Expense</b>	378.89	6,000.00	-5,621.11
<b>Clerical Salaries &amp; TMRS</b>			
City Clerk-FICA	2,830.72	2,934.00	-103.28
City Clerk-Salary	19,248.54	47,320.00	-28,071.46
City Clerk Salary- TMRS	993.84	1,556.83	-562.99
Deputy City Clerk-FICA	1,397.00	2,153.00	-756.00
Deputy City Clerk-Salary	6,900.64	34,720.00	-27,819.36
Deputy City Clerk-TMRS	358.91	1,142.29	-783.38
<b>Total Clerical Salaries &amp; TMRS</b>	31,729.65	89,826.12	-58,096.47
<b>Contract Services</b>			
Audit Services	0.00	14,000.00	-14,000.00
Engineering Services	2,334.36	10,000.00	-7,665.64
Fees-BCAD	620.00	2,500.00	-1,880.00
Legal Fees	22,541.88	50,000.00	-27,458.12
Outside Contract Services	0.00	2,000.00	-2,000.00
<b>Total Contract Services</b>	25,496.24	78,500.00	-53,003.76

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<b>Municipal Buildings</b>			
Municipal Bldg - City Hall	6,055.45	35,000.00	-28,944.55
Municipal Bldg - Park/Comm Ctr	16,892.94	15,000.00	1,892.94
Park/Comm Ctr Expenditures	207.65		
<b>Total Municipal Buildings</b>	<u>23,156.04</u>	<u>50,000.00</u>	<u>-26,843.96</u>
<b>Municipal Court Expenses</b>			
Court Collections	2,848.63	14,400.00	-11,551.37
Court Supplies	568.80	2,000.00	-1,431.20
Equipment-IT Expenses	1,200.00	8,225.00	-7,025.00
Municipal Judge	3,345.00	10,000.00	-6,655.00
Municipal Judge Health Plan	0.00	3,432.00	-3,432.00
OCA Fees	30,902.12	67,500.00	-36,597.88
Prosecutor	6,285.00	9,500.00	-3,215.00
<b>Total Municipal Court Expenses</b>	<u>45,149.55</u>	<u>115,057.00</u>	<u>-69,907.45</u>
<b>Operating Expenses-Municipal</b>			
Books, Subscriptions, Reference	852.80	2,500.00	-1,647.20
<b>G &amp; A Vehicle</b>			
G&A Vehicle Fuel	0.00	1,500.00	-1,500.00
G&A Vehicle Maintenance	130.91	1,000.00	-869.09
<b>Total G &amp; A Vehicle</b>	<u>130.91</u>	<u>2,500.00</u>	<u>-2,369.09</u>
IT Services	10,000.00	25,000.00	-15,000.00
Newspaper Publishing	575.56	4,000.00	-3,424.44
NNO Sponsorship	1,112.58	1,800.00	-687.42
Operating Supplies	9,141.57	16,000.00	-6,858.43
Post Office Box	0.00	125.00	-125.00
Postage & Mailing Service	774.00	1,200.00	-426.00
Printing and Copying	1,751.84	5,500.00	-3,748.16
Telephone, Telecommunications	17,829.67	30,000.00	-12,170.33
<b>Total Operating Expenses-Municipal</b>	<u>42,168.93</u>	<u>88,625.00</u>	<u>-46,456.07</u>
<b>Other Types of Expenses</b>			
Bank Service Charges	50.00	500.00	-450.00
Election Expense	0.00	3,500.00	-3,500.00
<b>Insurance</b>			
Employee Benefits/Healthcare	17,544.50	30,888.00	-13,343.50
Insurance - Liability, D and O	7,414.47	8,000.00	-585.53
Workers Comp Insurance	4,857.00	10,000.00	-5,143.00
<b>Total Insurance</b>	<u>29,815.97</u>	<u>48,888.00</u>	<u>-19,072.03</u>
<b>Payroll</b>			
Payroll Processing	1,811.07	3,500.00	-1,688.93
<b>Total Payroll</b>	<u>1,811.07</u>	<u>3,500.00</u>	<u>-1,688.93</u>
<b>Utilities</b>			
Utilities - Electricity	12,569.48	42,000.00	-29,430.52
Utilities - Water	655.67	2,500.00	-1,844.33
<b>Total Utilities</b>	<u>13,225.15</u>	<u>44,500.00</u>	<u>-31,274.85</u>
<b>Total Other Types of Expenses</b>	<u>44,902.19</u>	<u>100,888.00</u>	<u>-55,985.81</u>
<b>Payroll Expenses</b>			
ER Tax	14,687.41	0.00	14,687.41
ER TMRS	4,496.52	0.00	4,496.52
<b>Total Payroll Expenses</b>	<u>19,183.93</u>	<u>0.00</u>	<u>19,183.93</u>

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<b>Police Department Expenses</b>			
<b>Animal Control Operations</b>			
Containment/Facilities	0.00	10,000.00	-10,000.00
Equipment and Supplies	1,752.88	12,000.00	-10,247.12
FICA	815.14	2,208.00	-1,392.86
Fuel	1,334.03	4,000.00	-2,665.97
Salaries	9,721.42	35,620.00	-25,898.58
TMRS	567.36		
Training/Certification	0.00	1,200.00	-1,200.00
Vehicle Maintenance	1,191.73	1,200.00	-8.27
Veterinarian Services	2,255.62	8,000.00	-5,744.38
<b>Total Animal Control Operations</b>	<u>17,638.18</u>	<u>74,228.00</u>	<u>-56,589.82</u>
<b>Code Enforcement Abatement Exp</b>	0.00	10,000.00	-10,000.00
<b>Police Department Operations</b>			
Equipment & Supplies	12,279.52	9,000.00	3,279.52
FICA	8,589.07	11,889.00	-3,299.93
Fuel	2,894.25	12,000.00	-9,105.75
Salaries	55,293.92	191,754.00	-136,460.08
Supplies	1,331.31	10,000.00	-8,668.69
TMRS	2,921.50	9,588.00	-6,666.50
Training/Certification	212.00	3,000.00	-2,788.00
Vehicle Maintenance	1,202.13	5,000.00	-3,797.87
<b>Total Police Department Operations</b>	<u>84,723.70</u>	<u>252,231.00</u>	<u>-167,507.30</u>
<b>Total Police Department Expenses</b>	<u>102,361.88</u>	<u>336,459.00</u>	<u>-234,097.12</u>
<b>Public Works</b>			
Fuel	1,906.35	5,300.00	-3,393.65
Litter Removal	1,341.17	2,500.00	-1,158.83
Park & City Grounds Projects	453.36	20,000.00	-19,546.64
Salaries	45,010.72	138,680.00	-93,669.28
Streets - Maintenance	2,154.00	2,500.00	-346.00
Streets - Signs	3,374.89	2,000.00	1,374.89
TMRS	1,991.69	6,934.00	-4,942.31
Tools and Equipment	16,334.23	12,000.00	4,334.23
Vehicle Maintenance	760.69	5,600.00	-4,839.31
<b>Total Public Works</b>	<u>73,327.10</u>	<u>195,514.00</u>	<u>-122,186.90</u>
<b>Total Operating Expenses</b>	<u>494,973.90</u>	<u>1,090,869.12</u>	<u>-595,895.22</u>
<b>Reserve Funding</b>			
<b>GASB54 - Assigned</b>			
MCBS-Municipal Court Security	0.00	2,700.00	-2,700.00
MCTF-Municipal Court Technology	772.17	2,200.00	-1,427.83
<b>Total GASB54 - Assigned</b>	<u>772.17</u>	<u>4,900.00</u>	<u>-4,127.83</u>
<b>Total Reserve Funding</b>	<u>772.17</u>	<u>4,900.00</u>	<u>-4,127.83</u>
<b>Road Bond I&amp;S</b>	0.00	64,113.00	-64,113.00
<b>TDA Grant Expenditures</b>	<u>23,765.00</u>		
<b>Total Expense</b>	<u>519,511.07</u>	<u>1,159,882.12</u>	<u>-640,371.05</u>
<b>Net Ordinary Income</b>	<u>192,752.90</u>	<u>-60,537.12</u>	<u>253,290.02</u>
<b>Net Income</b>	<u><u>192,752.90</u></u>	<u><u>-60,537.12</u></u>	<u><u>253,290.02</u></u>