

City of Sandy Oaks
Budget As of April 2023 Compared to Approved Budget
 Oct 1, 2022-Apr 30, 2023

	<u>Oct '22- Apr '23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
Carryover Funds from Prior Year	0.00	75,000.00	-75,000.00
General Fund Revenues			
Ad Valorem Taxes			
Maintenance and Operations Tax	373,090.96	441,000.00	-67,909.04
Road Bond I&S Tax	43,321.29	64,113.00	-20,791.71
Ad Valorem Taxes - Other	23,100.44	0.00	23,100.44
Total Ad Valorem Taxes	439,512.69	505,113.00	-65,600.31
Animal Control Donations/Fees	1,403.84	600.00	803.84
ARPA Fund Reimbursements	62,299.50	30,000.00	32,299.50
Court Fines/Fees			
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	131,582.08	170,100.00	-38,517.92
Total Court Fines/Fees	132,472.56	175,000.00	-42,527.44
Fees			
Clerical/Office Fees	0.00	500.00	-500.00
Code Enforcement Abatement Fees	0.00	10,000.00	-10,000.00
Permit Fees	500.00	1,200.00	-700.00
Total Fees	500.00	11,700.00	-11,200.00
Franchise Fee			
CenterPoint Energy	1,179.20		
CPS	73,143.54		
Franchise Fee - Other	0.00	125,000.00	-125,000.00
Total Franchise Fee	74,322.74	125,000.00	-50,677.26
Park/Comm Ctr Donations	0.00	600.00	-600.00
Sales Tax	92,412.12	181,000.00	-88,587.88
Total General Fund Revenues	802,923.45	1,029,013.00	-226,089.55
TDA Grant Deposits	111,250.00	124,500.00	-13,250.00
Uncategorized Income	3,096.05	3,096.05	0.00
Total Income	917,269.50	1,231,609.05	-339,088.84
Gross Profit	917,269.50	1,231,609.05	-314,339.55
Expense			
Operating Expenses			
ARPA Fund Expenditures	87,119.50	30,000.00	57,119.50
City Council & Mayor Expense			
Administrative Training & Educ	185.00	900.00	-715.00
Community Programs	228.89	4,000.00	-3,771.11
Conference, Convention, Meeting	0.00	600.00	-600.00
Travel	0.00	500.00	-500.00
Total City Council & Mayor Expense	413.89	6,000.00	-5,586.11
Clerical Salaries & TMRS			
City Clerk-FICA	4,024.73	2,934.00	1,090.73
City Clerk-Salary	25,443.45	47,320.00	-21,876.55
City Clerk Salary- TMRS	1,442.48	1,556.83	-114.35
Deputy City Clerk-FICA	2,172.92	2,153.00	19.92
Deputy City Clerk-Salary	9,780.37	34,720.00	-24,939.63
Deputy City Clerk-TMRS	589.02	1,142.29	-553.27
Total Clerical Salaries & TMRS	43,452.97	89,826.12	-46,373.15
Contract Services			
Audit Services	0.00	14,000.00	-14,000.00
Engineering Services	7,428.50	10,000.00	-2,571.50
Fees-BCAD	1,240.00	2,500.00	-1,260.00
Legal Fees	28,902.28	50,000.00	-21,097.72
Outside Contract Services	0.00	2,000.00	-2,000.00

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Total Contract Services	37,570.78	78,500.00	-40,929.22
Municipal Buildings			
Municipal Bldg - City Hall	22,336.17	35,000.00	-12,663.83
Municipal Bldg - Park/Comm Ctr	18,246.39	15,000.00	3,246.39
Park/Comm Ctr Expenditures	1,197.17		
Total Municipal Buildings	<u>41,779.73</u>	<u>50,000.00</u>	<u>-8,220.27</u>
Municipal Court Expenses			
Court Collections	8,665.55	14,400.00	-5,734.45
Court Supplies	1,190.48	2,000.00	-809.52
Equipment-IT Expenses	1,200.00	8,225.00	-7,025.00
Municipal Judge	8,520.00	10,000.00	-1,480.00
Municipal Judge Health Plan	-484.59	3,432.00	-3,916.59
OCA Fees	49,062.15	67,500.00	-18,437.85
Prosecutor	8,226.70	9,500.00	-1,273.30
Total Municipal Court Expenses	<u>76,380.29</u>	<u>115,057.00</u>	<u>-38,676.71</u>
Operating Expenses-Municipal			
Books, Subscriptions, Reference	1,279.20	2,500.00	-1,220.80
G & A Vehicle			
G&A Vehicle Fuel	0.00	1,500.00	-1,500.00
G&A Vehicle Maintenance	265.75	1,000.00	-734.25
Total G & A Vehicle	<u>265.75</u>	<u>2,500.00</u>	<u>-2,234.25</u>
IT Services	14,000.00	25,000.00	-11,000.00
Newspaper Publishing	707.46	4,000.00	-3,292.54
NNO Sponsorship	1,112.58	1,800.00	-687.42
Operating Supplies	19,617.02	16,000.00	3,617.02
Post Office Box	146.00	125.00	21.00
Postage & Mailing Service	1,017.30	1,200.00	-182.70
Printing and Copying	1,920.98	5,500.00	-3,579.02
Telephone, Telecommunications	22,362.44	30,000.00	-7,637.56
Total Operating Expenses-Municipal	<u>62,428.73</u>	<u>88,625.00</u>	<u>-26,196.27</u>
Other Types of Expenses			
Bank Service Charges	150.00	500.00	-350.00
Election Expense	0.00	3,500.00	-3,500.00
Insurance			
Employee Benefits/Healthcare	25,766.86	30,888.00	-5,121.14
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
Total Insurance	<u>38,038.33</u>	<u>48,888.00</u>	<u>-10,849.67</u>
Payroll			
Payroll Processing	2,697.99	3,500.00	-802.01
Total Payroll	<u>2,697.99</u>	<u>3,500.00</u>	<u>-802.01</u>
Utilities			
Utilities - Electricity	21,361.50	42,000.00	-20,638.50
Utilities - Water	894.31	2,500.00	-1,605.69
Total Utilities	<u>22,255.81</u>	<u>44,500.00</u>	<u>-22,244.19</u>
Total Other Types of Expenses	<u>63,142.13</u>	<u>100,888.00</u>	<u>-37,745.87</u>
Payroll Expenses			
ER Tax	18,964.22	0.00	18,964.22
ER TMRS	6,404.15	0.00	6,404.15
Total Payroll Expenses	<u>25,368.37</u>	<u>0.00</u>	<u>25,368.37</u>

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Police Department Expenses			
Animal Control Operations			
Containment/Facilities	0.00	10,000.00	-10,000.00
Equipment and Supplies	2,077.55	12,000.00	-9,922.45
FICA	815.14	2,208.00	-1,392.86
Fuel	1,334.03	4,000.00	-2,665.97
Salaries	11,961.42	35,620.00	-23,658.58
TMRS	603.51		
Training/Certification	0.00	1,200.00	-1,200.00
Vehicle Maintenance	1,191.73	1,200.00	-8.27
Veterinarian Services	2,399.62	8,000.00	-5,600.38
Total Animal Control Operations	<u>20,383.00</u>	<u>74,228.00</u>	<u>-53,845.00</u>
Code Enforcement Abatement Exp	0.00	10,000.00	-10,000.00
Police Department Operations			
Equipment & Supplies	12,762.52	9,000.00	3,762.52
FICA	13,013.02	11,889.00	1,124.02
Fuel	3,769.30	12,000.00	-8,230.70
Salaries	72,411.65	191,754.00	-119,342.35
Supplies	6,196.23	10,000.00	-3,803.77
TMRS	4,178.35	9,588.00	-5,409.65
Training/Certification	1,217.00	3,000.00	-1,783.00
Vehicle Maintenance	1,202.13	5,000.00	-3,797.87
Total Police Department Operations	<u>114,750.20</u>	<u>252,231.00</u>	<u>-137,480.80</u>
Total Police Department Expenses	<u>135,133.20</u>	<u>336,459.00</u>	<u>-201,325.80</u>
Public Works			
Fuel	3,008.54	5,300.00	-2,291.46
Litter Removal	2,011.06	2,500.00	-488.94
Park & City Grounds Projects	453.36	20,000.00	-19,546.64
Salaries	57,620.09	138,680.00	-81,059.91
Streets - Maintenance	2,154.00	2,500.00	-346.00
Streets - Signs	3,597.39	2,000.00	1,597.39
TMRS	2,918.96	6,934.00	-4,015.04
Tools and Equipment	12,841.56	12,000.00	841.56
Vehicle Maintenance	1,937.84	5,600.00	-3,662.16
Total Public Works	<u>86,542.80</u>	<u>195,514.00</u>	<u>-108,971.20</u>
Total Operating Expenses	<u>659,332.39</u>	<u>1,090,869.12</u>	<u>-431,536.73</u>
Reserve Funding			
GASB54 - Assigned			
MCBS-Municipal Court Security	155.95	2,700.00	-2,544.05
MCTF-Municipal Court Technology	772.17	2,200.00	-1,427.83
Total GASB54 - Assigned	<u>928.12</u>	<u>4,900.00</u>	<u>-3,971.88</u>
GASB54 - Restricted			
Series 2020 Bond Rate Buydown	54,869.00	64,113.00	9,244.00
Total GASB54-Restricted	<u>54,869.00</u>	<u>64,113.00</u>	<u>9,244.00</u>
GASB54 - Unassigned	<u>0.00</u>	<u>3,096.05</u>	<u>3,096.05</u>
Total Reserve Funding	<u>55,797.12</u>	<u>72,109.05</u>	<u>-16,311.93</u>
TDA Grant Expenditures	<u>48,765.00</u>	<u>124,500.00</u>	<u>-75,735.00</u>
Total Expense	<u>763,894.51</u>	<u>1,287,478.17</u>	<u>-523,583.66</u>
Net Ordinary Income	<u>153,374.99</u>	<u>-55,869.12</u>	<u>209,244.11</u>
Net Income	<u>153,374.99</u>	<u>-55,869.12</u>	<u>209,244.11</u>