

**City of Sandy Oaks**  
**Budget As of August 2023 Compared to Approved Budget**  
October 1, 2022-August 31, 2023

	<u>Oct '22- Aug '23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Carryover Funds from Prior Year	0.00	75,000.00	-75,000.00
<b>General Fund Revenues</b>			
<b>Ad Valorem Taxes</b>			
Maintenance and Operations Tax	398,233.54	441,000.00	-42,766.46
Road Bond I&S Tax	51,950.79	64,113.00	-12,162.21
Ad Valorem Taxes - Other	49,569.66	0.00	49,569.66
<b>Total Ad Valorem Taxes</b>	<u>499,753.99</u>	<u>505,113.00</u>	<u>-5,359.01</u>
Animal Control Donations/Fees	2,333.84	600.00	1,733.84
ARPA Fund Reimbursements	87,119.50	30,000.00	57,119.50
<b>Court Fines/Fees</b>			
MCBS-Municipal Court Security	2,156.34	2,700.00	-543.66
MCTF-Municipal Court Technology	1,760.36	2,200.00	-439.64
Court Fines/Fees - Other	222,252.69	170,100.00	52,152.69
<b>Total Court Fines/Fees</b>	<u>226,169.39</u>	<u>175,000.00</u>	<u>51,169.39</u>
<b>Fees</b>			
Clerical/Office Fees	23.03	500.00	-476.97
Code Enforcement Abatement Fees	0.00	10,000.00	-10,000.00
Permit Fees	1,062.00	1,200.00	-138.00
<b>Total Fees</b>	<u>1,085.03</u>	<u>11,700.00</u>	<u>-10,614.97</u>
<b>Franchise Fee</b>			
CenterPoint Energy	2,708.25		
CPS	144,623.56		
Franchise Fee - Other	0.00	125,000.00	-125,000.00
<b>Total Franchise Fee</b>	<u>147,331.81</u>	<u>125,000.00</u>	<u>22,331.81</u>
Park/Comm Ctr Donations	7,360.00	600.00	6,760.00
Sales Tax	147,357.09	181,000.00	-33,642.91
<b>Total General Fund Revenues</b>	<u>1,118,510.65</u>	<u>1,029,013.00</u>	<u>89,497.65</u>
TDA Grant Deposits	111,250.00	124,500.00	-13,250.00
Uncategorized Income	855,261.05	3,096.05	852,165.00
<b>Total Income</b>	<u>2,085,021.70</u>	<u>1,231,609.05</u>	<u>768,372.09</u>
<b>Gross Profit</b>	2,085,021.70	1,231,609.05	853,412.65
<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	228.89	4,000.00	-3,771.11
Conference, Convention, Meeting	0.00	600.00	-600.00
Travel	2.14	500.00	-497.86
<b>Total City Council &amp; Mayor Expense</b>	<u>416.03</u>	<u>6,000.00</u>	<u>-5,583.97</u>
<b>Clerical Salaries &amp; TMRS</b>			
City Clerk-FICA	6,706.21	2,934.00	3,772.21
City Clerk-Salary	39,361.88	47,320.00	-7,958.12
City Clerk Salary- TMRS	2,356.24	1,556.83	799.41
Deputy City Clerk-FICA	3,982.21	2,153.00	1,829.21
Deputy City Clerk-Salary	16,980.01	34,720.00	-17,739.99
Deputy City Clerk-TMRS	1,093.74	1,142.29	-48.55
<b>Total Clerical Salaries &amp; TMRS</b>	<u>70,480.29</u>	<u>89,826.12</u>	<u>-19,345.83</u>

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<b>Contract Services</b>			
Audit Services	11,400.00	14,000.00	-2,600.00
Engineering Services	858,920.00	10,000.00	848,920.00
Fees-BCAD	1,805.16	2,500.00	-694.84
Legal Fees	41,896.58	50,000.00	-8,103.42
Outside Contract Services	0.00	2,000.00	-2,000.00
<b>Total Contract Services</b>	<u>914,021.74</u>	<u>78,500.00</u>	<u>835,521.74</u>
<b>Municipal Buildings</b>			
Municipal Bldg - City Hall	22,604.06	35,000.00	-12,395.94
Municipal Bldg - Park/Comm Ctr	30,518.41	15,000.00	15,518.41
Park/Comm Ctr Expenditures	4,503.53	7,000.00	-2,496.47
<b>Total Municipal Buildings</b>	<u>57,626.00</u>	<u>57,000.00</u>	<u>626.00</u>
<b>Municipal Court Expenses</b>			
Court Collections	15,097.36	14,400.00	697.36
Court Supplies	1,599.05	2,000.00	-400.95
Equipment-IT Expenses	9,480.00	8,225.00	1,255.00
Municipal Judge	13,682.50	10,000.00	3,682.50
Municipal Judge Health Plan	-969.18	3,432.00	-4,401.18
OCA Fees	68,227.12	67,500.00	727.12
Prosecutor	12,705.00	9,500.00	3,205.00
<b>Total Municipal Court Expenses</b>	<u>119,821.85</u>	<u>115,057.00</u>	<u>4,764.85</u>
<b>Operating Expenses-Municipal</b>			
Books, Subscriptions, Reference G & A Vehicle	2,132.00	2,500.00	-368.00
G&A Vehicle Fuel	0.00	1,500.00	-1,500.00
G&A Vehicle Maintenance	275.25	1,000.00	-724.75
<b>Total G &amp; A Vehicle</b>	<u>275.25</u>	<u>2,500.00</u>	<u>-2,224.75</u>
IT Services	19,480.00	25,000.00	-5,520.00
Newspaper Publishing	993.06	4,000.00	-3,006.94
NNO Sponsorship	1,127.58	1,800.00	-672.42
Operating Supplies	25,202.85	16,000.00	9,202.85
Post Office Box	146.00	125.00	21.00
Postage & Mailing Service	1,573.78	1,200.00	373.78
Printing and Copying	3,577.97	5,500.00	-1,922.03
Telephone, Telecommunications	31,373.31	30,000.00	1,373.31
<b>Total Operating Expenses-Municipal</b>	<u>85,881.80</u>	<u>88,625.00</u>	<u>-2,743.20</u>
<b>Other Types of Expenses</b>			
Bank Service Charges	150.00	500.00	-350.00
Election Expense	0.00	3,500.00	-3,500.00
<b>Insurance</b>			
Employee Benefits/Healthcare	44,568.99	30,888.00	13,680.99
Insurance - Liability, D and O	12,508.47	8,000.00	4,508.47
Workers Comp Insurance	11,798.00	10,000.00	1,798.00
<b>Total Insurance</b>	<u>68,875.46</u>	<u>48,888.00</u>	<u>19,987.46</u>
<b>Payroll</b>			
Payroll Processing	3,948.40	3,500.00	448.40
<b>Total Payroll</b>	<u>3,948.40</u>	<u>3,500.00</u>	<u>448.40</u>

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<b>Utilities</b>			
Utilities - Electricity	34,339.38	42,000.00	-7,660.62
Utilities - Water	1,301.87	2,500.00	-1,198.13
<b>Total Utilities</b>	<u>35,641.25</u>	<u>44,500.00</u>	<u>-8,858.75</u>
<b>Total Other Types of Expenses</b>	108,615.11	100,888.00	7,727.11
<b>Payroll Expenses</b>			
ER Tax	28,503.10	0.00	28,503.10
ER TMRS	10,492.64	0.00	10,492.64
<b>Total Payroll Expenses</b>	<u>38,995.74</u>	<u>0.00</u>	<u>38,995.74</u>
<b>Police Department Expenses</b>			
<b>Animal Control Operations</b>			
Containment/Facilities	5,106.48	10,000.00	-4,893.52
Equipment and Supplies	3,657.23	12,000.00	-8,342.77
FICA	948.16	2,208.00	-1,259.84
Fuel	1,431.03	4,000.00	-2,568.97
Salaries	13,495.58	35,620.00	-22,124.42
TMRS	603.51		
Training/Certification	200.00	1,200.00	-1,000.00
Vehicle Maintenance	1,199.73	1,200.00	-0.27
Veterinarian Services	4,822.00	8,000.00	-3,178.00
<b>Total Animal Control Operations</b>	<u>31,463.72</u>	<u>74,228.00</u>	<u>-42,764.28</u>
Code Enforcement Abatement Exp	0.00	10,000.00	-10,000.00
<b>Police Department Operations</b>			
Equipment & Supplies	17,788.42	9,000.00	8,788.42
FICA	22,757.71	11,889.00	10,868.71
Fuel	8,091.02	12,000.00	-3,908.98
Salaries	116,645.47	191,754.00	-75,108.53
Supplies	7,456.21	10,000.00	-2,543.79
TMRS	7,075.41	9,588.00	-2,512.59
Training/Certification	2,993.30	3,000.00	-6.70
Vehicle Maintenance	1,667.93	5,000.00	-3,332.07
<b>Total Police Department Operations</b>	<u>184,475.47</u>	<u>252,231.00</u>	<u>-67,755.53</u>
<b>Total Police Department Expenses</b>	<u>215,939.19</u>	<u>336,459.00</u>	<u>-120,519.81</u>
<b>Public Works</b>			
Fuel	5,468.70	5,300.00	168.70
Litter Removal	2,660.90	2,500.00	160.90
Park & City Grounds Projects	1,172.52	20,000.00	-18,827.48
Salaries	92,736.05	138,680.00	-45,943.95
Streets - Maintenance	4,288.00	2,500.00	1,788.00
Streets - Signs	3,872.89	2,000.00	1,872.89
TMRS	4,816.74	6,934.00	-2,117.26
Tools and Equipment	29,603.90	12,000.00	17,603.90
Vehicle Maintenance	6,589.39	5,600.00	989.39
<b>Total Public Works</b>	<u>151,209.09</u>	<u>195,514.00</u>	<u>-44,304.91</u>
<b>Total Operating Expenses</b>	<u>1,850,126.34</u>	<u>1,097,869.12</u>	<u>752,257.22</u>
<b>Reserve Funding</b>			
<b>GASB54 - Assigned</b>			
MCBS-Municipal Court Security	155.95	2,700.00	-2,544.05
MCTF-Municipal Court Technology	772.17	2,200.00	-1,427.83
<b>Total GASB54 - Assigned</b>	<u>928.12</u>	<u>4,900.00</u>	<u>-3,971.88</u>
GASB54 - Unassigned	0.00	3,096.05	3,096.05
<b>Total Reserve Funding</b>	<u>928.12</u>	<u>72,109.05</u>	<u>-71,180.93</u>
TDA Grant Expenditures	48,765.00	124,500.00	-75,735.00
<b>Total Expense</b>	<u>1,899,819.46</u>	<u>1,294,478.17</u>	<u>605,341.29</u>
<b>Net Ordinary Income</b>	<u>185,202.24</u>	<u>-62,869.12</u>	<u>248,071.36</u>
<b>Net Income</b>	<u>185,202.24</u>	<u>-62,869.12</u>	<u>248,071.36</u>