

# Budget vs. Actuals\_FY\_2024\_2025\_\_Report

February 1-28, 2025

| DISTRIBUTION ACCOUNT                   | TOTAL               |                     |                     |                   |
|--|---------------------|---------------------|---------------------|-------------------|
|  | ACTUAL              | BUDGET              | OVER BUDGET BY      | PERCENT OF BUDGET |
| Income                                 |                     |                     |                     |                   |
| General Fund Revenues                  | \$0.00              | \$0.00              | \$0.00              |                   |
| Ad Valorem Taxes                       | \$0.00              | \$0.00              | \$0.00              |                   |
| Maintenance and Operations Tax         | 123,532.73          | 65,288.25           | 58,244.48           | 189.21 %          |
| Road Bond I&S Tax                      | 0.00                | 5,545.08            | -5,545.08           | 0.0 %             |
| <b>Total for Ad Valorem Taxes</b>      | <b>\$123,532.73</b> | <b>\$70,833.33</b>  | <b>\$52,699.40</b>  | <b>174.4 %</b>    |
| Court                                  | \$0.00              | \$0.00              | \$0.00              |                   |
| Fines/Fees                             | 16,132.73           | 19,666.67           | -3,533.94           | 82.03 %           |
| MCBS-Municipal Court Security          | 0.00                | 225.00              | -225.00             | 0.0 %             |
| MCTF-Municipal Court Technology        | 0.00                | 183.33              | -183.33             | 0.0 %             |
| <b>Total for Court</b>                 | <b>\$16,132.73</b>  | <b>\$20,075.00</b>  | <b>-\$3,942.27</b>  | <b>80.36 %</b>    |
| Animal Control Donations/Fees          | 0.00                | 125.00              | -125.00             | 0.0 %             |
| Fees                                   | \$0.00              | \$0.00              | \$0.00              |                   |
| Clerical/Office Fees                   | 0.00                | 41.67               | -41.67              | 0.0 %             |
| Permit Fees                            | 0.00                | 58.33               | -58.33              | 0.0 %             |
| <b>Total for Fees</b>                  | <b>\$0.00</b>       | <b>\$100.00</b>     | <b>-\$100.00</b>    | <b>0.0 %</b>      |
| Franchise Fee                          | \$0.00              | \$0.00              | \$0.00              |                   |
| CenterPoint Energy                     | 0.00                | 225.00              | -225.00             | 0.0 %             |
| CPS                                    | 0.00                | 11,666.67           | -11,666.67          | 0.0 %             |
| <b>Total for Franchise Fee</b>         | <b>\$0.00</b>       | <b>\$11,891.67</b>  | <b>-\$11,891.67</b> | <b>0.0 %</b>      |
| Municipal Judge Health Plan            | 0.00                | 304.50              | -304.50             | 0.0 %             |
| Opiod Abatement Funds                  | 0.00                | 66.67               | -66.67              | 0.0 %             |
| Park/Comm Ctr Donations                | 0.00                | 50.00               | -50.00              | 0.0 %             |
| Sales Tax                              | 0.00                | 13,333.33           | -13,333.33          | 0.0 %             |
| School Crossing Guard Fund             | 0.00                | 500.00              | -500.00             | 0.0 %             |
| <b>Total for General Fund Revenues</b> | <b>\$139,665.46</b> | <b>\$117,279.50</b> | <b>\$22,385.96</b>  | <b>119.09 %</b>   |
| Interest Income                        | 2.42                | 0.00                | 2.42                |                   |
| Carryover Funds from Prior Year        | 0.00                | 8,842.25            | -8,842.25           | 0.0 %             |
| Red Mountain CDBG Project              | 0.00                | 24,166.67           | -24,166.67          | 0.0 %             |
| <b>Total for Income</b>                | <b>\$139,667.88</b> | <b>\$150,288.42</b> | <b>-\$10,620.54</b> | <b>92.93 %</b>    |
| Cost of Goods Sold                     | 0.00                | 0.00                | 0.00                |                   |
| <b>Gross Profit</b>                    | <b>\$139,667.88</b> | <b>\$150,288.42</b> | <b>-\$10,620.54</b> | <b>92.93 %</b>    |

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| DISTRIBUTION ACCOUNT                          | TOTAL             |                    |                     |                   |
|---|-------------------|--------------------|---------------------|-------------------|
|   | ACTUAL            | BUDGET             | OVER BUDGET BY      | PERCENT OF BUDGET |
| Expenses                                      |                   |                    |                     |                   |
| Operating Expenses                            | \$0.00            | \$0.00             | \$0.00              |                   |
| Clerical Salaries & TMRS                      | \$0.00            | \$0.00             | \$0.00              |                   |
| City Clerk-Salary                             | 3,571.39          | 4,416.67           | -845.28             | 80.86 %           |
| Community Center-Salary                       | 835.68            | 916.67             | -80.99              | 91.16 %           |
| City Clerk Salary- TMRS                       | 0.00              | 216.67             | -216.67             | 0.0 %             |
| Community Center- TMRS                        | 0.00              | 125.00             | -125.00             | 0.0 %             |
| Summer Intern                                 | 0.00              | 250.00             | -250.00             | 0.0 %             |
| <b>Total for Clerical Salaries &amp; TMRS</b> | <b>\$4,407.07</b> | <b>\$5,925.01</b>  | <b>-\$1,517.94</b>  | <b>74.38 %</b>    |
| Municipal Court Expenses                      | \$0.00            | \$0.00             | \$0.00              |                   |
| Court Clerk-Salary                            | 2,133.04          | 4,416.67           | -2,283.63           | 48.3 %            |
| Court Clerk Salary-TMRS                       | 0.00              | 216.67             | -216.67             | 0.0 %             |
| Court Collections                             | 0.00              | 1,250.00           | -1,250.00           | 0.0 %             |
| Court Supplies                                | 0.00              | 166.67             | -166.67             | 0.0 %             |
| Equipment-IT Expenses                         | 0.00              | 333.33             | -333.33             | 0.0 %             |
| Municipal Judge                               | 0.00              | 1,416.67           | -1,416.67           | 0.0 %             |
| Municipal Judge Health Plan                   | 0.00              | 291.67             | -291.67             | 0.0 %             |
| OCA Fees                                      | 0.00              | 7,416.67           | -7,416.67           | 0.0 %             |
| Prosecutor                                    | 0.00              | 1,166.67           | -1,166.67           | 0.0 %             |
| <b>Total for Municipal Court Expenses</b>     | <b>\$2,133.04</b> | <b>\$16,675.02</b> | <b>-\$14,541.98</b> | <b>12.79 %</b>    |
| Operating Expenses-Municipal                  | \$0.00            | \$0.00             | \$0.00              |                   |
| Books, Subscriptions, Reference               | 368.21            | 0.00               | 368.21              |                   |
| IT Services                                   | 1,000.00          | 1,083.33           | -83.33              | 92.31 %           |
| Operating Supplies                            | 66.45             | 666.67             | -600.22             | 9.97 %            |
| Printing and Copying                          | 180.98            | 333.33             | -152.35             | 54.29 %           |
| Telephone, Telecommunications                 | 2,680.54          | 2,166.67           | 513.87              | 123.72 %          |
| G & A Vehicle                                 | \$0.00            | \$0.00             | \$0.00              |                   |
| G&A Vehicle Fuel                              | 0.00              | 41.67              | -41.67              | 0.0 %             |
| G&A Vehicle Maintenance                       | 0.00              | 166.67             | -166.67             | 0.0 %             |
| <b>Total for G &amp; A Vehicle</b>            | <b>\$0.00</b>     | <b>\$208.34</b>    | <b>-\$208.34</b>    | <b>0.0 %</b>      |
| Newspaper Publishing                          | 0.00              | 666.67             | -666.67             | 0.0 %             |
| NNO Sponsorship                               | 0.00              | 208.33             | -208.33             | 0.0 %             |
| Postage & Mailing Service                     | 0.00              | 166.67             | -166.67             | 0.0 %             |
| Post Office Box                               | 0.00              | 16.67              | -16.67              | 0.0 %             |
| <b>Total for Operating Expenses-Municipal</b> | <b>\$4,296.18</b> | <b>\$5,516.68</b>  | <b>-\$1,220.50</b>  | <b>77.88 %</b>    |

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February 1-28, 2025

| DISTRIBUTION ACCOUNT                       | TOTAL              |                    |                    |                   |
|--|--------------------|--------------------|--------------------|-------------------|
|  | ACTUAL             | BUDGET             | OVER BUDGET BY     | PERCENT OF BUDGET |
| Other Types of Expenses                    | \$0.00             | \$0.00             | \$0.00             |                   |
| Bank Service Charges                       | 2.50               | 41.67              | -39.17             | 6.0 %             |
| Insurance                                  | \$0.00             | \$0.00             | \$0.00             |                   |
| Employee Benefits/Healthcare               | 19,866.34          | 9,250.00           | 10,616.34          | 214.77 %          |
| Workers Comp Insurance                     | 7,735.25           | 1,125.00           | 6,610.25           | 687.58 %          |
| Insurance - Liability, D and O             | 0.00               | 1,416.67           | -1,416.67          | 0.0 %             |
| <b>Total for Insurance</b>                 | <b>\$27,601.59</b> | <b>\$11,791.67</b> | <b>\$15,809.92</b> | <b>234.08 %</b>   |
| Payroll                                    | \$0.00             | \$0.00             | \$0.00             |                   |
| Payroll Processing                         | 790.63             | 541.67             | 248.96             | 145.96 %          |
| <b>Total for Payroll</b>                   | <b>\$790.63</b>    | <b>\$541.67</b>    | <b>\$248.96</b>    | <b>145.96 %</b>   |
| Utilities                                  | \$0.00             | \$0.00             | \$0.00             |                   |
| Utilities - Electricity                    | 14,065.43          | 3,333.33           | 10,732.10          | 421.96 %          |
| Utilities - Water                          | 220.87             | 166.67             | 54.20              | 132.52 %          |
| <b>Total for Utilities</b>                 | <b>\$14,286.30</b> | <b>\$3,500.00</b>  | <b>\$10,786.30</b> | <b>408.18 %</b>   |
| Election Expense                           | 0.00               | 291.67             | -291.67            | 0.0 %             |
| <b>Total for Other Types of Expenses</b>   | <b>\$42,681.02</b> | <b>\$16,166.68</b> | <b>\$26,514.34</b> | <b>264.01 %</b>   |
| Payroll Expenses                           | \$0.00             | \$0.00             | \$0.00             |                   |
| ER Tax                                     | 10,686.81          | 2,500.00           | 8,186.81           | 427.47 %          |
| ER TMRS                                    | 0.00               | 1,250.00           | -1,250.00          | 0.0 %             |
| <b>Total for Payroll Expenses</b>          | <b>\$10,686.81</b> | <b>\$3,750.00</b>  | <b>\$6,936.81</b>  | <b>284.98 %</b>   |
| Police Department Expenses                 | \$0.00             | \$0.00             | \$0.00             |                   |
| Animal Control Operations                  | \$0.00             | \$0.00             | \$0.00             |                   |
| Salaries                                   | 4,242.76           | 6,166.67           | -1,923.91          | 68.8 %            |
| Training/Certification                     | 82.99              | 166.67             | -83.68             | 49.79 %           |
| Containment/Facilities                     | 0.00               | 666.67             | -666.67            | 0.0 %             |
| Equipment and Supplies                     | 0.00               | 666.67             | -666.67            | 0.0 %             |
| Fuel                                       | 0.00               | 333.33             | -333.33            | 0.0 %             |
| TMRS                                       | 0.00               | 416.67             | -416.67            | 0.0 %             |
| Vehicle Maintenance                        | 0.00               | 416.67             | -416.67            | 0.0 %             |
| Veterinarian Services                      | 0.00               | 833.33             | -833.33            | 0.0 %             |
| <b>Total for Animal Control Operations</b> | <b>\$4,325.75</b>  | <b>\$9,666.68</b>  | <b>-\$5,340.93</b> | <b>44.75 %</b>    |
| Police Department Operations               | \$0.00             | \$0.00             | \$0.00             |                   |
| Equipment & Supplies                       | 9,253.42           | 2,500.00           | 6,753.42           | 370.14 %          |
| Salaries                                   | 19,268.80          | 29,333.33          | -10,064.53         | 65.69 %           |
| Fuel                                       | 0.00               | 833.33             | -833.33            | 0.0 %             |
| TMRS                                       | 0.00               | 1,375.00           | -1,375.00          | 0.0 %             |
| Training/Certification                     | 0.00               | 416.67             | -416.67            | 0.0 %             |
| Vehicle Maintenance                        | 0.00               | 541.67             | -541.67            | 0.0 %             |

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|---|---------------------|---------------------|---------------------|-------------------|
|   | ACTUAL              | BUDGET              | OVER BUDGET BY      | PERCENT OF BUDGET |
| <b>Total for Police Department Operations</b>     | <b>\$28,522.22</b>  | <b>\$35,000.00</b>  | <b>-\$6,477.78</b>  | <b>81.49 %</b>    |
| Code Enforcement Abatement Exp                    | 0.00                | 833.33              | -833.33             | 0.0 %             |
| <b>Total for Police Department Expenses</b>       | <b>\$32,847.97</b>  | <b>\$45,500.01</b>  | <b>-\$12,652.04</b> | <b>72.19 %</b>    |
| Public Works                                      | \$0.00              | \$0.00              | \$0.00              |                   |
| Fuel  | 902.62              | 416.67              | 485.95              | 216.63 %          |
| Litter Removal                                    | 597.67              | 291.67              | 306.00              | 204.91 %          |
| Salaries  | 11,517.45           | 10,000.00           | 1,517.45            | 115.17 %          |
| Uniforms  | 625.77              | 250.00              | 375.77              | 250.31 %          |
| Park & City Grounds Projects                      | 0.00                | 416.67              | -416.67             | 0.0 %             |
| Streets - Maintenance                             | 0.00                | 666.67              | -666.67             | 0.0 %             |
| Streets - Signs                                   | 0.00                | 250.00              | -250.00             | 0.0 %             |
| TMRS  | 0.00                | 666.67              | -666.67             | 0.0 %             |
| Tools and Equipment                               | 0.00                | 666.67              | -666.67             | 0.0 %             |
| Vehicle Maintenance                               | 0.00                | 666.67              | -666.67             | 0.0 %             |
| <b>Total for Public Works</b>                     | <b>\$13,643.51</b>  | <b>\$14,291.69</b>  | <b>-\$648.18</b>    | <b>95.46 %</b>    |
| City Council & Mayor Expense                      | \$0.00              | \$0.00              | \$0.00              |                   |
| Administrative Training & Educ                    | 0.00                | 83.33               | -83.33              | 0.0 %             |
| Community Programs                                | 0.00                | 83.33               | -83.33              | 0.0 %             |
| <b>Total for City Council &amp; Mayor Expense</b> | <b>\$0.00</b>       | <b>\$166.66</b>     | <b>-\$166.66</b>    | <b>0.0 %</b>      |
| Contract Services                                 | \$0.00              | \$0.00              | \$0.00              |                   |
| Audit Services                                    | 0.00                | 1,166.67            | -1,166.67           | 0.0 %             |
| Engineering Services                              | 0.00                | 625.00              | -625.00             | 0.0 %             |
| Fees-BCAD   | 0.00                | 208.33              | -208.33             | 0.0 %             |
| Legal Fees  | 0.00                | 3,750.00            | -3,750.00           | 0.0 %             |
| <b>Total for Contract Services</b>                | <b>\$0.00</b>       | <b>\$5,750.00</b>   | <b>-\$5,750.00</b>  | <b>0.0 %</b>      |
| Municipal Buildings                               | \$0.00              | \$0.00              | \$0.00              |                   |
| Municipal Bldg - City Hall                        | 0.00                | 1,666.67            | -1,666.67           | 0.0 %             |
| Municipal Bldg - Park/Comm Ctr                    | 0.00                | 833.33              | -833.33             | 0.0 %             |
| Park/Comm Ctr Expenditures                        | 0.00                | 833.33              | -833.33             | 0.0 %             |
| <b>Total for Municipal Buildings</b>              | <b>\$0.00</b>       | <b>\$3,333.33</b>   | <b>-\$3,333.33</b>  | <b>0.0 %</b>      |
| <b>Total for Operating Expenses</b>               | <b>\$110,695.60</b> | <b>\$117,075.08</b> | <b>-\$6,379.48</b>  | <b>94.55 %</b>    |
| Reserve Funding                                   | \$0.00              | \$0.00              | \$0.00              |                   |
| GASB54 - Assigned                                 | \$0.00              | \$0.00              | \$0.00              |                   |
| Red Mountain CDBG Project                         | 5,200.00            | 24,166.67           | -18,966.67          | 21.52 %           |
| Road Bond I&S                                     | 0.00                | 5,545.08            | -5,545.08           | 0.0 %             |
| <b>Total for GASB54 - Assigned</b>                | <b>\$5,200.00</b>   | <b>\$29,711.75</b>  | <b>-\$24,511.75</b> | <b>17.5 %</b>     |

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|--------------------------------------|---------------------|---------------------|---------------------|-------------------|
|                                      | ACTUAL              | BUDGET              | OVER BUDGET BY      | PERCENT OF BUDGET |
| GASB54 - Restricted                  | \$0.00              | \$0.00              | \$0.00              |                   |
| MCBS-Municipal Court Security        | 0.00                | 225.00              | -225.00             | 0.0 %             |
| MCTF-Municipal Court Technology      | 0.00                | 183.33              | -183.33             | 0.0 %             |
| Required Public Notice-Posting       | 0.00                | 125.00              | -125.00             | 0.0 %             |
| School Crossing Guard Fund           | 0.00                | 500.00              | -500.00             | 0.0 %             |
| <b>Total for GASB54 - Restricted</b> | <b>\$0.00</b>       | <b>\$1,033.33</b>   | <b>-\$1,033.33</b>  | <b>0.0 %</b>      |
| <b>Total for Reserve Funding</b>     | <b>\$5,200.00</b>   | <b>\$30,745.08</b>  | <b>-\$25,545.08</b> | <b>16.91 %</b>    |
| <b>Total for Expenses</b>            | <b>\$115,895.60</b> | <b>\$147,820.16</b> | <b>-\$31,924.56</b> | <b>78.4 %</b>     |
| <b>Net Operating Income</b>          | <b>\$23,772.28</b>  | <b>\$2,468.26</b>   | <b>\$21,304.02</b>  | <b>963.12 %</b>   |
| Other Income                         | 0.00                | 0.00                | 0.00                |                   |
| Other Expenses                       | 0.00                | 0.00                | 0.00                |                   |
| <b>Net Other Income</b>              | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |                   |
| <b>Net Income</b>                    | <b>\$23,772.28</b>  | <b>\$2,468.26</b>   | <b>\$21,304.02</b>  | <b>963.12 %</b>   |