

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

October, 2024-September, 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         | 658,324.35            | 783,459.00            | -125,134.65          | 84.03 %           |
| Road Bond I&S Tax                      | 55,913.38             | 66,541.00             | -10,627.62           | 84.03 %           |
| <b>Total for Ad Valorem Taxes</b>      | <b>\$714,237.73</b>   | <b>\$850,000.00</b>   | <b>-\$135,762.27</b> | <b>84.03 %</b>    |
| Animal Control Donations/Fees          | 60.00                 | 1,500.00              | -1,440.00            | 4.0 %             |
| Court                                  | \$0.00                | \$0.00                | \$0.00               |                   |
| Fines/Fees                             | 133,540.48            | 236,000.00            | -102,459.52          | 56.58 %           |
| MCBS-Municipal Court Security          | 163.85                | 2,700.00              | -2,536.15            | 6.07 %            |
| MCTF-Municipal Court Technology        | 133.79                | 2,200.00              | -2,066.21            | 6.08 %            |
| <b>Total for Court</b>                 | <b>\$133,838.12</b>   | <b>\$240,900.00</b>   | <b>-\$107,061.88</b> | <b>55.56 %</b>    |
| Franchise Fee                          | \$0.00                | \$0.00                | \$0.00               |                   |
| CPS                                    | 76,022.10             | 140,000.00            | -63,977.90           | 54.3 %            |
| CenterPoint Energy                     | 0.00                  | 2,700.00              | -2,700.00            | 0.0 %             |
| <b>Total for Franchise Fee</b>         | <b>\$76,022.10</b>    | <b>\$142,700.00</b>   | <b>-\$66,677.90</b>  | <b>53.27 %</b>    |
| Miscellaneous Revenue                  | 105,702.22            | 0.00                  | 105,702.22           |                   |
| Sales Tax                              | 126,635.08            | 160,000.00            | -33,364.92           | 79.15 %           |
| School Crossing Guard Fund             | 2,849.67              | 6,000.00              | -3,150.33            | 47.49 %           |
| Fees                                   | \$0.00                | \$0.00                | \$0.00               |                   |
| Clerical/Office Fees                   | 0.00                  | 500.00                | -500.00              | 0.0 %             |
| Permit Fees                            | 0.00                  | 700.00                | -700.00              | 0.0 %             |
| <b>Total for Fees</b>                  | <b>\$0.00</b>         | <b>\$1,200.00</b>     | <b>-\$1,200.00</b>   | <b>0.0 %</b>      |
| Municipal Judge Health Plan            | 0.00                  | 3,654.00              | -3,654.00            | 0.0 %             |
| Opiod Abatement Funds                  | 0.00                  | 800.00                | -800.00              | 0.0 %             |
| Park/Comm Ctr Donations                | 0.00                  | 600.00                | -600.00              | 0.0 %             |
| <b>Total for General Fund Revenues</b> | <b>\$1,159,344.92</b> | <b>\$1,407,354.00</b> | <b>-\$248,009.08</b> | <b>82.38 %</b>    |
| Interest Income                        | 11.97                 | 0.00                  | 11.97                |                   |
| Red Mountain CDBG Project              | 2,800.00              | 290,000.00            | -287,200.00          | 0.97 %            |
| Carryover Funds from Prior Year        | 0.00                  | 106,107.03            | -106,107.03          | 0.0 %             |
| <b>Total for Income</b>                | <b>\$1,162,156.89</b> | <b>\$1,803,461.03</b> | <b>-\$641,304.14</b> | <b>64.44 %</b>    |
| Cost of Goods Sold                     | 0.00                  | 0.00                  | 0.00                 |                   |
| <b>Gross Profit</b>                    | <b>\$1,162,156.89</b> | <b>\$1,803,461.03</b> | <b>-\$641,304.14</b> | <b>64.44 %</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                             | 22,014.81          | 53,000.00           | -30,985.19           | 41.54 %           |
| City Clerk Salary- TMRS                       | 468.07             | 2,600.00            | -2,131.93            | 18.0 %            |
| Community Center-Salary                       | 4,693.49           | 11,000.00           | -6,306.51            | 42.67 %           |
| Community Center- TMRS                        | 0.00               | 1,500.00            | -1,500.00            | 0.0 %             |
| Summer Intern                                 | 0.00               | 3,000.00            | -3,000.00            | 0.0 %             |
| <b>Total for Clerical Salaries &amp; TMRS</b> | <b>\$27,176.37</b> | <b>\$71,100.00</b>  | <b>-\$43,923.63</b>  | <b>38.22 %</b>    |
| Contract Services                             | \$0.00             | \$0.00              | \$0.00               |                   |
| Audit Services                                | 11,600.00          | 14,000.00           | -2,400.00            | 82.86 %           |
| Fees-BCAD                                     | 1,203.00           | 2,500.00            | -1,297.00            | 48.12 %           |
| Legal Fees                                    | 17,355.00          | 45,000.00           | -27,645.00           | 38.57 %           |
| Outside Contract Services                     | 1,250.00           | 0.00                | 1,250.00             |                   |
| Engineering Services                          | 0.00               | 7,500.00            | -7,500.00            | 0.0 %             |
| <b>Total for Contract Services</b>            | <b>\$31,408.00</b> | <b>\$69,000.00</b>  | <b>-\$37,592.00</b>  | <b>45.52 %</b>    |
| Municipal Buildings                           | \$0.00             | \$0.00              | \$0.00               |                   |
| Municipal Bldg - City Hall                    | 17,201.36          | 20,000.00           | -2,798.64            | 86.01 %           |
| Municipal Bldg - Park/Comm Ctr                | 2,185.11           | 10,000.00           | -7,814.89            | 21.85 %           |
| Park/Comm Ctr Expenditures                    | 1,335.23           | 10,000.00           | -8,664.77            | 13.35 %           |
| <b>Total for Municipal Buildings</b>          | <b>\$20,721.70</b> | <b>\$40,000.00</b>  | <b>-\$19,278.30</b>  | <b>51.8 %</b>     |
| Municipal Court Expenses                      | \$0.00             | \$0.00              | \$0.00               |                   |
| Court Clerk-Salary                            | 17,206.35          | 53,000.00           | -35,793.65           | 32.46 %           |
| Court Clerk Salary-TMRS                       | 418.38             | 2,600.00            | -2,181.62            | 16.09 %           |
| Court Collections                             | 4,883.62           | 15,000.00           | -10,116.38           | 32.56 %           |
| Court Supplies                                | 16.00              | 2,000.00            | -1,984.00            | 0.8 %             |
| Equipment-IT Expenses                         | 3,177.26           | 4,000.00            | -822.74              | 79.43 %           |
| Municipal Judge                               | 5,470.00           | 17,000.00           | -11,530.00           | 32.18 %           |
| OCA Fees                                      | 9,748.60           | 89,000.00           | -79,251.40           | 10.95 %           |
| Prosecutor                                    | 1,845.00           | 14,000.00           | -12,155.00           | 13.18 %           |
| Municipal Judge Health Plan                   | 0.00               | 3,500.00            | -3,500.00            | 0.0 %             |
| <b>Total for Municipal Court Expenses</b>     | <b>\$42,765.21</b> | <b>\$200,100.00</b> | <b>-\$157,334.79</b> | <b>21.37 %</b>    |

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October, 2024-September, 2025

| DISTRIBUTION ACCOUNT                          | TOTAL               |                     |                     |                   |
|-----------------------------------------------|---------------------|---------------------|---------------------|-------------------|
|                                               | ACTUAL              | BUDGET              | OVER BUDGET BY      | PERCENT OF BUDGET |
| Operating Expenses-Municipal                  | \$0.00              | \$0.00              | \$0.00              |                   |
| Books, Subscriptions, Reference               | 1,301.95            | 0.00                | 1,301.95            |                   |
| G & A Vehicle                                 | \$0.00              | \$0.00              | \$0.00              |                   |
| G&A Vehicle Fuel                              | 38.77               | 500.00              | -461.23             | 7.75 %            |
| G&A Vehicle Maintenance                       | 49.98               | 2,000.00            | -1,950.02           | 2.5 %             |
| <b>Total for G &amp; A Vehicle</b>            | <b>\$88.75</b>      | <b>\$2,500.00</b>   | <b>-\$2,411.25</b>  | <b>3.55 %</b>     |
| IT Services                                   | 8,000.00            | 13,000.00           | -5,000.00           | 61.54 %           |
| NNO Sponsorship                               | 0.00                | 2,500.00            | -2,500.00           | 0.0 %             |
| Operating Supplies                            | 5,543.77            | 8,000.00            | -2,456.23           | 69.3 %            |
| Postage & Mailing Service                     | 794.38              | 2,000.00            | -1,205.62           | 39.72 %           |
| Printing and Copying                          | 2,677.29            | 4,000.00            | -1,322.71           | 66.93 %           |
| Telephone, Telecommunications                 | 17,144.74           | 26,000.00           | -8,855.26           | 65.94 %           |
| Newspaper Publishing                          | 0.00                | 8,000.00            | -8,000.00           | 0.0 %             |
| Post Office Box                               | 0.00                | 200.00              | -200.00             | 0.0 %             |
| <b>Total for Operating Expenses-Municipal</b> | <b>\$35,550.88</b>  | <b>\$66,200.00</b>  | <b>-\$30,649.12</b> | <b>53.7 %</b>     |
| Other Types of Expenses                       | \$0.00              | \$0.00              | \$0.00              |                   |
| Bank Service Charges                          | 83.75               | 500.00              | -416.25             | 16.75 %           |
| Election Expense                              | 1,504.08            | 3,500.00            | -1,995.92           | 42.97 %           |
| Insurance                                     | \$0.00              | \$0.00              | \$0.00              |                   |
| Employee Benefits/Healthcare                  | 78,421.51           | 111,000.00          | -32,578.49          | 70.65 %           |
| Workers Comp Insurance                        | 14,030.50           | 13,500.00           | 530.50              | 103.93 %          |
| Insurance - Liability, D and O                | 0.00                | 17,000.00           | -17,000.00          | 0.0 %             |
| <b>Total for Insurance</b>                    | <b>\$92,452.01</b>  | <b>\$141,500.00</b> | <b>-\$49,047.99</b> | <b>65.34 %</b>    |
| Payroll                                       | \$0.00              | \$0.00              | \$0.00              |                   |
| Payroll Processing                            | 5,137.82            | 6,500.00            | -1,362.18           | 79.04 %           |
| <b>Total for Payroll</b>                      | <b>\$5,137.82</b>   | <b>\$6,500.00</b>   | <b>-\$1,362.18</b>  | <b>79.04 %</b>    |
| Utilities                                     | \$0.00              | \$0.00              | \$0.00              |                   |
| Utilities - Electricity                       | 36,221.39           | 40,000.00           | -3,778.61           | 90.55 %           |
| Utilities - Water                             | 1,114.37            | 2,000.00            | -885.63             | 55.72 %           |
| <b>Total for Utilities</b>                    | <b>\$37,335.76</b>  | <b>\$42,000.00</b>  | <b>-\$4,664.24</b>  | <b>88.89 %</b>    |
| <b>Total for Other Types of Expenses</b>      | <b>\$136,513.42</b> | <b>\$194,000.00</b> | <b>-\$57,486.58</b> | <b>70.37 %</b>    |
| Payroll Expenses                              | \$0.00              | \$0.00              | \$0.00              |                   |
| ER Tax                                        | 79,911.57           | 30,000.00           | 49,911.57           | 266.37 %          |
| ER TMRS                                       | 1,766.59            | 15,000.00           | -13,233.41          | 11.78 %           |
| <b>Total for Payroll Expenses</b>             | <b>\$81,678.16</b>  | <b>\$45,000.00</b>  | <b>\$36,678.16</b>  | <b>181.51 %</b>   |

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| DISTRIBUTION ACCOUNT                              | TOTAL               |                       |                      |                   |
|---------------------------------------------------|---------------------|-----------------------|----------------------|-------------------|
|                                                   | ACTUAL              | BUDGET                | OVER BUDGET BY       | PERCENT OF BUDGET |
| Police Department Expenses                        | \$493.99            | \$0.00                | \$493.99             |                   |
| Animal Control Operations                         | \$0.00              | \$0.00                | \$0.00               |                   |
| Containment/Facilities                            | 1,491.80            | 8,000.00              | -6,508.20            | 18.65 %           |
| Equipment and Supplies                            | 6,517.00            | 8,000.00              | -1,483.00            | 81.46 %           |
| Fuel                                              | 270.50              | 4,000.00              | -3,729.50            | 6.76 %            |
| Salaries                                          | 25,880.59           | 74,000.00             | -48,119.41           | 34.97 %           |
| TMRS                                              | 270.14              | 5,000.00              | -4,729.86            | 5.4 %             |
| Training/Certification                            | 3,410.80            | 2,000.00              | 1,410.80             | 170.54 %          |
| Vehicle Maintenance                               | 425.99              | 5,000.00              | -4,574.01            | 8.52 %            |
| Veterinarian Services                             | 7,306.71            | 10,000.00             | -2,693.29            | 73.07 %           |
| <b>Total for Animal Control Operations</b>        | <b>\$45,573.53</b>  | <b>\$116,000.00</b>   | <b>-\$70,426.47</b>  | <b>39.29 %</b>    |
| Police Department Operations                      | \$0.00              | \$0.00                | \$0.00               |                   |
| Equipment & Supplies                              | 65,091.95           | 30,000.00             | 35,091.95            | 216.97 %          |
| Fuel                                              | 1,416.62            | 10,000.00             | -8,583.38            | 14.17 %           |
| Salaries                                          | 171,391.12          | 352,000.00            | -180,608.88          | 48.69 %           |
| TMRS                                              | 1,183.43            | 16,500.00             | -15,316.57           | 7.17 %            |
| Training/Certification                            | 5,044.26            | 5,000.00              | 44.26                | 100.89 %          |
| Vehicle Maintenance                               | 10,797.77           | 6,500.00              | 4,297.77             | 166.12 %          |
| <b>Total for Police Department Operations</b>     | <b>\$254,925.15</b> | <b>\$420,000.00</b>   | <b>-\$165,074.85</b> | <b>60.7 %</b>     |
| Code Enforcement Abatement Exp                    | 0.00                | 10,000.00             | -10,000.00           | 0.0 %             |
| <b>Total for Police Department Expenses</b>       | <b>\$300,992.67</b> | <b>\$546,000.00</b>   | <b>-\$245,007.33</b> | <b>55.13 %</b>    |
| Public Works                                      | \$0.00              | \$0.00                | \$0.00               |                   |
| Fuel                                              | 4,657.64            | 5,000.00              | -342.36              | 93.15 %           |
| Litter Removal                                    | 3,548.09            | 3,500.00              | 48.09                | 101.37 %          |
| Park & City Grounds Projects                      | 1,267.87            | 5,000.00              | -3,732.13            | 25.36 %           |
| Salaries                                          | 74,119.51           | 120,000.00            | -45,880.49           | 61.77 %           |
| Streets - Maintenance                             | 27.96               | 8,000.00              | -7,972.04            | 0.35 %            |
| Streets - Signs                                   | 150.00              | 3,000.00              | -2,850.00            | 5.0 %             |
| TMRS                                              | 931.28              | 8,000.00              | -7,068.72            | 11.64 %           |
| Tools and Equipment                               | 5,430.90            | 8,000.00              | -2,569.10            | 67.89 %           |
| Uniforms                                          | 4,047.41            | 3,000.00              | 1,047.41             | 134.91 %          |
| Vehicle Maintenance                               | 1,781.75            | 8,000.00              | -6,218.25            | 22.27 %           |
| <b>Total for Public Works</b>                     | <b>\$95,962.41</b>  | <b>\$171,500.00</b>   | <b>-\$75,537.59</b>  | <b>55.95 %</b>    |
| City Council & Mayor Expense                      | \$0.00              | \$0.00                | \$0.00               |                   |
| Administrative Training & Educ                    | 0.00                | 1,000.00              | -1,000.00            | 0.0 %             |
| Community Programs                                | 0.00                | 1,000.00              | -1,000.00            | 0.0 %             |
| <b>Total for City Council &amp; Mayor Expense</b> | <b>\$0.00</b>       | <b>\$2,000.00</b>     | <b>-\$2,000.00</b>   | <b>0.0 %</b>      |
| <b>Total for Operating Expenses</b>               | <b>\$772,768.82</b> | <b>\$1,404,900.00</b> | <b>-\$632,131.18</b> | <b>55.01 %</b>    |

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|--------------------------------------|-----------------------|-----------------------|----------------------|-------------------|
|                                      | ACTUAL                | BUDGET                | OVER BUDGET BY       | PERCENT OF BUDGET |
| Reserve Funding                      | \$0.00                | \$0.00                | \$0.00               |                   |
| GASB54 - Assigned                    | \$0.00                | \$0.00                | \$0.00               |                   |
| Red Mountain CDBG Project            | 257,268.75            | 290,000.00            | -32,731.25           | 88.71 %           |
| Road Bond I&S                        | 58,618.00             | 66,541.00             | -7,923.00            | 88.09 %           |
| TDA Grant Expenditures               | 3,500.00              | 0.00                  | 3,500.00             |                   |
| <b>Total for GASB54 - Assigned</b>   | <b>\$319,386.75</b>   | <b>\$356,541.00</b>   | <b>-\$37,154.25</b>  | <b>89.58 %</b>    |
| GASB54 - Restricted                  | \$0.00                | \$0.00                | \$0.00               |                   |
| School Crossing Guard Fund           | 5,582.20              | 6,000.00              | -417.80              | 93.04 %           |
| MCBS-Municipal Court Security        | 0.00                  | 2,700.00              | -2,700.00            | 0.0 %             |
| MCTF-Municipal Court Technology      | 0.00                  | 2,200.00              | -2,200.00            | 0.0 %             |
| Required Public Notice-Posting       | 0.00                  | 1,500.00              | -1,500.00            | 0.0 %             |
| <b>Total for GASB54 - Restricted</b> | <b>\$5,582.20</b>     | <b>\$12,400.00</b>    | <b>-\$6,817.80</b>   | <b>45.02 %</b>    |
| <b>Total for Reserve Funding</b>     | <b>\$324,968.95</b>   | <b>\$368,941.00</b>   | <b>-\$43,972.05</b>  | <b>88.08 %</b>    |
| <b>Total for Expenses</b>            | <b>\$1,097,737.77</b> | <b>\$1,773,841.00</b> | <b>-\$676,103.23</b> | <b>61.88 %</b>    |
| <b>Net Operating Income</b>          | <b>\$64,419.12</b>    | <b>\$29,620.03</b>    | <b>\$34,799.09</b>   | <b>217.48 %</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>\$64,419.12</b>    | <b>\$29,620.03</b>    | <b>\$34,799.09</b>   | <b>217.48 %</b>   |