

# City of Sandy Oaks TX

Budget vs. Actuals: FY\_2024\_2025 - FY25 P&L

July 2025

|                                               | TOTAL              |                       |                         |               |
|-----------------------------------------------|--------------------|-----------------------|-------------------------|---------------|
|                                               | ACTUAL             | BUDGET                | OVER BUDGET             | % OF BUDGET   |
| Revenue                                       |                    |                       |                         |               |
| Carryover Funds from Prior Year               |                    | 106,107.03            | -106,107.03             |               |
| General Fund Revenues                         |                    |                       |                         |               |
| Ad Valorem Taxes                              |                    |                       |                         |               |
| Maintenance and Operations Tax                | 19,365.27          | 783,459.00            | -764,093.73             | 2.47 %        |
| Road Bond I&S Tax                             |                    | 66,541.00             | -66,541.00              |               |
| <b>Total Ad Valorem Taxes</b>                 | <b>19,365.27</b>   | <b>850,000.00</b>     | <b>-830,634.73</b>      | <b>2.28 %</b> |
| Animal Control Donations/Fees                 | 5.00               | 1,500.00              | -1,495.00               | 0.33 %        |
| Court                                         |                    |                       |                         |               |
| Fines/Fees                                    | 9,532.79           | 236,000.00            | -226,467.21             | 4.04 %        |
| MCBS-Municipal Court Security                 |                    | 2,700.00              | -2,700.00               |               |
| MCTF-Municipal Court Technology               |                    | 2,200.00              | -2,200.00               |               |
| <b>Total Court</b>                            | <b>9,532.79</b>    | <b>240,900.00</b>     | <b>-231,367.21</b>      | <b>3.96 %</b> |
| Fees                                          |                    |                       |                         |               |
| Clerical/Office Fees                          |                    | 500.00                | -500.00                 |               |
| Permit Fees                                   |                    | 700.00                | -700.00                 |               |
| <b>Total Fees</b>                             |                    | <b>1,200.00</b>       | <b>-1,200.00</b>        |               |
| Franchise Fee                                 |                    |                       |                         |               |
| CenterPoint Energy                            |                    | 2,700.00              | -2,700.00               |               |
| CPS                                           |                    | 140,000.00            | -140,000.00             |               |
| <b>Total Franchise Fee</b>                    |                    | <b>142,700.00</b>     | <b>-142,700.00</b>      |               |
| Municipal Judge Health Plan                   |                    | 3,654.00              | -3,654.00               |               |
| Opiod Abatement Funds                         |                    | 800.00                | -800.00                 |               |
| Park/Comm Ctr Donations                       |                    | 600.00                | -600.00                 |               |
| Sales Tax                                     | 15,672.09          | 160,000.00            | -144,327.91             | 9.80 %        |
| School Crossing Guard Fund                    |                    | 6,000.00              | -6,000.00               |               |
| TDA Grant Deposits                            | 21,772.00          |                       | 21,772.00               |               |
| <b>Total General Fund Revenues</b>            | <b>66,347.15</b>   | <b>1,407,354.00</b>   | <b>-1,341,006.85</b>    | <b>4.71 %</b> |
| Interest Income                               | -1.97              |                       | -1.97                   |               |
| Red Mountain CDBG Project                     |                    | 290,000.00            | -290,000.00             |               |
| <b>Total Revenue</b>                          | <b>\$66,345.18</b> | <b>\$1,803,461.03</b> | <b>\$ -1,737,115.85</b> | <b>3.68 %</b> |
| GROSS PROFIT                                  | <b>\$66,345.18</b> | <b>\$1,803,461.03</b> | <b>\$ -1,737,115.85</b> | <b>3.68 %</b> |
| Expenditures                                  |                    |                       |                         |               |
| Operating Expenses                            |                    |                       |                         |               |
| City Council & Mayor Expense                  |                    |                       |                         |               |
| Administrative Training & Educ                |                    | 1,000.00              | -1,000.00               |               |
| Community Programs                            |                    | 1,000.00              | -1,000.00               |               |
| <b>Total City Council &amp; Mayor Expense</b> |                    | <b>2,000.00</b>       | <b>-2,000.00</b>        |               |
| Clerical Salaries & TMRS                      |                    |                       |                         |               |
| City Clerk Salary- TMRS                       | 205.18             | 2,600.00              | -2,394.82               | 7.89 %        |
| City Clerk-Salary                             | 1,560.87           | 53,000.00             | -51,439.13              | 2.95 %        |
| Community Center- TMRS                        | 48.21              | 1,500.00              | -1,451.79               | 3.21 %        |

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|                                           | TOTAL           |                   |                    |                |
|-------------------------------------------|-----------------|-------------------|--------------------|----------------|
|                                           | ACTUAL          | BUDGET            | OVER BUDGET        | % OF BUDGET    |
| Community Center-Salary                   | 419.28          | 11,000.00         | -10,580.72         | 3.81 %         |
| Summer Intern                             |                 | 3,000.00          | -3,000.00          |                |
| <b>Total Clerical Salaries &amp; TMRS</b> | <b>2,233.54</b> | <b>71,100.00</b>  | <b>-68,866.46</b>  | <b>3.14 %</b>  |
| Contract Services                         |                 |                   |                    |                |
| Audit Services                            |                 | 14,000.00         | -14,000.00         |                |
| Engineering Services                      |                 | 7,500.00          | -7,500.00          |                |
| Fees-BCAD                                 |                 | 2,500.00          | -2,500.00          |                |
| Legal Fees                                |                 | 45,000.00         | -45,000.00         |                |
| Outside Contract Services                 | 1,852.00        |                   | 1,852.00           |                |
| <b>Total Contract Services</b>            | <b>1,852.00</b> | <b>69,000.00</b>  | <b>-67,148.00</b>  | <b>2.68 %</b>  |
| Municipal Buildings                       |                 |                   |                    |                |
| Municipal Bldg - City Hall                |                 | 20,000.00         | -20,000.00         |                |
| Municipal Bldg - Park/Comm Ctr            |                 | 10,000.00         | -10,000.00         |                |
| Park/Comm Ctr Expenditures                | 208.03          | 10,000.00         | -9,791.97          | 2.08 %         |
| <b>Total Municipal Buildings</b>          | <b>208.03</b>   | <b>40,000.00</b>  | <b>-39,791.97</b>  | <b>0.52 %</b>  |
| Municipal Court Expenses                  |                 |                   |                    |                |
| Court Clerk Salary-TMRS                   | 178.59          | 2,600.00          | -2,421.41          | 6.87 %         |
| Court Clerk-Salary                        | 1,774.96        | 53,000.00         | -51,225.04         | 3.35 %         |
| Court Collections                         |                 | 15,000.00         | -15,000.00         |                |
| Court Supplies                            |                 | 2,000.00          | -2,000.00          |                |
| Equipment-IT Expenses                     |                 | 4,000.00          | -4,000.00          |                |
| Municipal Judge                           | 1,505.00        | 17,000.00         | -15,495.00         | 8.85 %         |
| Municipal Judge Health Plan               |                 | 3,500.00          | -3,500.00          |                |
| OCA Fees                                  |                 | 89,000.00         | -89,000.00         |                |
| Prosecutor                                |                 | 14,000.00         | -14,000.00         |                |
| <b>Total Municipal Court Expenses</b>     | <b>3,458.55</b> | <b>200,100.00</b> | <b>-196,641.45</b> | <b>1.73 %</b>  |
| Operating Expenses-Municipal              |                 |                   |                    |                |
| Books, Subscriptions, Reference           | 122.59          |                   | 122.59             |                |
| G & A Vehicle                             |                 |                   |                    |                |
| G&A Vehicle Fuel                          |                 | 500.00            | -500.00            |                |
| G&A Vehicle Maintenance                   |                 | 2,000.00          | -2,000.00          |                |
| <b>Total G &amp; A Vehicle</b>            |                 | <b>2,500.00</b>   | <b>-2,500.00</b>   |                |
| IT Services                               |                 | 13,000.00         | -13,000.00         |                |
| Newspaper Publishing                      |                 | 8,000.00          | -8,000.00          |                |
| NNO Sponsorship                           |                 | 2,500.00          | -2,500.00          |                |
| Operating Supplies                        | 2,377.78        | 8,000.00          | -5,622.22          | 29.72 %        |
| Post Office Box                           |                 | 200.00            | -200.00            |                |
| Postage & Mailing Service                 | 103.98          | 2,000.00          | -1,896.02          | 5.20 %         |
| Printing and Copying                      | 807.73          | 4,000.00          | -3,192.27          | 20.19 %        |
| Telephone, Telecommunications             | 3,341.90        | 26,000.00         | -22,658.10         | 12.85 %        |
| <b>Total Operating Expenses-Municipal</b> | <b>6,753.98</b> | <b>66,200.00</b>  | <b>-59,446.02</b>  | <b>10.20 %</b> |
| Other Types of Expenses                   |                 |                   |                    |                |

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|                                           | TOTAL            |                   |                    |                |
|-------------------------------------------|------------------|-------------------|--------------------|----------------|
|                                           | ACTUAL           | BUDGET            | OVER BUDGET        | % OF BUDGET    |
| Bank Service Charges                      | 42.30            | 500.00            | -457.70            | 8.46 %         |
| Election Expense                          |                  | 3,500.00          | -3,500.00          |                |
| Insurance                                 |                  |                   |                    |                |
| Employee Benefits/Healthcare              | 12,581.04        | 111,000.00        | -98,418.96         | 11.33 %        |
| Insurance - Liability, D and O            |                  | 17,000.00         | -17,000.00         |                |
| Workers Comp Insurance                    |                  | 13,500.00         | -13,500.00         |                |
| <b>Total Insurance</b>                    | <b>12,581.04</b> | <b>141,500.00</b> | <b>-128,918.96</b> | <b>8.89 %</b>  |
| Payroll                                   |                  |                   |                    |                |
| Payroll Processing                        | 859.62           | 6,500.00          | -5,640.38          | 13.22 %        |
| <b>Total Payroll</b>                      | <b>859.62</b>    | <b>6,500.00</b>   | <b>-5,640.38</b>   | <b>13.22 %</b> |
| Utilities                                 |                  |                   |                    |                |
| Utilities - Electricity                   | 43.57            | 40,000.00         | -39,956.43         | 0.11 %         |
| Utilities - Water                         |                  | 2,000.00          | -2,000.00          |                |
| <b>Total Utilities</b>                    | <b>43.57</b>     | <b>42,000.00</b>  | <b>-41,956.43</b>  | <b>0.10 %</b>  |
| <b>Total Other Types of Expenses</b>      | <b>13,526.53</b> | <b>194,000.00</b> | <b>-180,473.47</b> | <b>6.97 %</b>  |
| Payroll Expenses                          |                  |                   |                    |                |
| ER Tax                                    | 10,391.31        | 30,000.00         | -19,608.69         | 34.64 %        |
| ER TMRS                                   | 1,432.24         | 15,000.00         | -13,567.76         | 9.55 %         |
| <b>Total Payroll Expenses</b>             | <b>11,823.55</b> | <b>45,000.00</b>  | <b>-33,176.45</b>  | <b>26.27 %</b> |
| Police Department Expenses                |                  |                   |                    |                |
| Animal Control Operations                 |                  |                   |                    |                |
| Containment/Facilities                    |                  | 8,000.00          | -8,000.00          |                |
| Equipment and Supplies                    | 536.00           | 8,000.00          | -7,464.00          | 6.70 %         |
| Fuel                                      |                  | 4,000.00          | -4,000.00          |                |
| Salaries                                  | 2,451.53         | 74,000.00         | -71,548.47         | 3.31 %         |
| TMRS                                      | 344.25           | 5,000.00          | -4,655.75          | 6.89 %         |
| Training/Certification                    |                  | 2,000.00          | -2,000.00          |                |
| Vehicle Maintenance                       |                  | 5,000.00          | -5,000.00          |                |
| Veterinarian Services                     | 350.21           | 10,000.00         | -9,649.79          | 3.50 %         |
| <b>Total Animal Control Operations</b>    | <b>3,681.99</b>  | <b>116,000.00</b> | <b>-112,318.01</b> | <b>3.17 %</b>  |
| Code Enforcement Abatement Exp            |                  | 10,000.00         | -10,000.00         |                |
| Police Department Operations              | 891.54           |                   | 891.54             |                |
| Equipment & Supplies                      | 2,864.60         | 30,000.00         | -27,135.40         | 9.55 %         |
| Fuel                                      |                  | 10,000.00         | -10,000.00         |                |
| Salaries                                  | 30,239.87        | 352,000.00        | -321,760.13        | 8.59 %         |
| TMRS                                      | 1,332.29         | 16,500.00         | -15,167.71         | 8.07 %         |
| Training/Certification                    |                  | 5,000.00          | -5,000.00          |                |
| Vehicle Maintenance                       |                  | 6,500.00          | -6,500.00          |                |
| <b>Total Police Department Operations</b> | <b>35,328.30</b> | <b>420,000.00</b> | <b>-384,671.70</b> | <b>8.41 %</b>  |
| <b>Total Police Department Expenses</b>   | <b>39,010.29</b> | <b>546,000.00</b> | <b>-506,989.71</b> | <b>7.14 %</b>  |
| Public Works                              |                  |                   |                    |                |
| Fuel                                      | 422.35           | 5,000.00          | -4,577.65          | 8.45 %         |

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July 2025

|                                  | TOTAL                |                       |                         |                  |
|----------------------------------|----------------------|-----------------------|-------------------------|------------------|
|                                  | ACTUAL               | BUDGET                | OVER BUDGET             | % OF BUDGET      |
| Litter Removal                   |                      | 3,500.00              | -3,500.00               |                  |
| Park & City Grounds Projects     |                      | 5,000.00              | -5,000.00               |                  |
| Salaries                         | 3,697.72             | 120,000.00            | -116,302.28             | 3.08 %           |
| Streets - Maintenance            |                      | 8,000.00              | -8,000.00               |                  |
| Streets - Signs                  |                      | 3,000.00              | -3,000.00               |                  |
| TMRS                             | 508.16               | 8,000.00              | -7,491.84               | 6.35 %           |
| Tools and Equipment              | 528.00               | 8,000.00              | -7,472.00               | 6.60 %           |
| Uniforms                         | 564.58               | 3,000.00              | -2,435.42               | 18.82 %          |
| Vehicle Maintenance              | 245.26               | 8,000.00              | -7,754.74               | 3.07 %           |
| <b>Total Public Works</b>        | <b>5,966.07</b>      | <b>171,500.00</b>     | <b>-165,533.93</b>      | <b>3.48 %</b>    |
| <b>Total Operating Expenses</b>  | <b>84,832.54</b>     | <b>1,404,900.00</b>   | <b>-1,320,067.46</b>    | <b>6.04 %</b>    |
| Reserve Funding                  |                      |                       |                         |                  |
| GASB54 - Assigned                |                      |                       |                         |                  |
| Red Mountain CDBG Project        |                      | 290,000.00            | -290,000.00             |                  |
| Road Bond I&S                    |                      | 66,541.00             | -66,541.00              |                  |
| TDA Grant Expenditures           | 21,772.00            |                       | 21,772.00               |                  |
| <b>Total GASB54 - Assigned</b>   | <b>21,772.00</b>     | <b>356,541.00</b>     | <b>-334,769.00</b>      | <b>6.11 %</b>    |
| GASB54 - Restricted              |                      |                       |                         |                  |
| MCBS-Municipal Court Security    |                      | 2,700.00              | -2,700.00               |                  |
| MCTF-Municipal Court Technology  |                      | 2,200.00              | -2,200.00               |                  |
| Required Public Notice-Posting   |                      | 1,500.00              | -1,500.00               |                  |
| School Crossing Guard Fund       |                      | 6,000.00              | -6,000.00               |                  |
| <b>Total GASB54 - Restricted</b> |                      | <b>12,400.00</b>      | <b>-12,400.00</b>       |                  |
| <b>Total Reserve Funding</b>     | <b>21,772.00</b>     | <b>368,941.00</b>     | <b>-347,169.00</b>      | <b>5.90 %</b>    |
| <b>Total Expenditures</b>        | <b>\$106,604.54</b>  | <b>\$1,773,841.00</b> | <b>\$ -1,667,236.46</b> | <b>6.01 %</b>    |
| NET OPERATING REVENUE            | <b>\$ -40,259.36</b> | <b>\$29,620.03</b>    | <b>\$ -69,879.39</b>    | <b>-135.92 %</b> |
| NET REVENUE                      | <b>\$ -40,259.36</b> | <b>\$29,620.03</b>    | <b>\$ -69,879.39</b>    | <b>-135.92 %</b> |