

City of Sandy Oaks TX
Budget vs. Actuals: Budget_FY26_P&L - FY27 P&L
October 2026 - September 2027

	Total			
	Actual	Budget	over Budget	% of Budget
Revenue				
Carryover Funds from Prior Year				
General Fund Revenues		50,000.00	-50,000.00	0.00%
Ad Valorem Taxes				
Maintenance and Operations Tax	781,822.46	893,630.18	-111,807.72	87.49%
Police & ACO Building I&S Tax		0.00	0.00	
Road Bond I&S Tax	57,923.00	63,761.00	-5,838.00	90.84%
Total Ad Valorem Taxes	\$ 839,745.46	\$ 957,391.18	-\$ 117,645.72	87.71%
Court				
Fines/Fees	162,414.34	195,000.00	-32,585.66	83.29%
MCBS-Municipal Court Security	702.11	2,000.00	-1,297.89	35.11%
MCTF-Municipal Court Technology	573.15	2,000.00	-1,426.85	28.66%
Total Court	\$ 163,689.60	\$ 199,000.00	-\$ 35,310.40	82.26%
Fees			0.00	
Clerical/Office Fees		0.00	0.00	
Clerical/Office/Permit Fees	2,855.00	3,000.00	-145.00	95.17%
Animal Control Fines/Fees		3,000.00	-3,000.00	0.00%
Total Fees	\$ 2,855.00	\$ 6,000.00	-\$ 3,145.00	47.58%
Franchise Fee			0.00	
CenterPoint Energy	1,827.20	2,500.00	-672.80	73.09%
CPS	154,367.58	165,000.00	-10,632.42	93.56%
Waste Connections		15,000.00	-15,000.00	0.00%
Total Franchise Fee	\$ 156,194.78	\$ 182,500.00	-\$ 26,305.22	85.59%
Municipal Judge Health Plan		0.00	0.00	
Opiod Abatement Funds		800.00	-800.00	0.00%
Park/Comm Ctr Donations		100.00	-100.00	0.00%
Sales Tax	184,112.40	200,000.00	-15,887.60	92.06%
School Crossing Guard Fund	2,307.44	3,000.00	-692.56	76.91%
Total General Fund Revenues	\$ 1,348,904.68	\$ 1,598,791.18	-\$ 249,886.50	84.37%
Interest Income	177.93	100.00	77.93	177.93%
Total Revenue	\$ 1,349,082.61	\$ 1,598,891.18	-\$ 249,808.57	84.38%
Gross Profit	\$ 1,349,082.61	\$ 1,598,891.18	-\$ 249,808.57	84.38%
Expenditures				
Accounting Fees	2,800.00	3,600.00	-800.00	77.78%
Clerical/Office/Permit Fees	1,025.00	3,000.00	-1,975.00	34.17%
Interest Expense	189.24			
Operating Expenses				

City Council & Mayor Expense				
City Council & Mayor Expense	500.00	0.00	0.00	
Administrative Training & Educ	1,286.10	0.00	1,286.10	
Community Programs	471.78	0.00	471.78	
Total City Council & Mayor Expense	\$ 2,257.88	\$ 0.00	\$ 2,257.88	
Clerical Salaries & TMRS				
City Administrator-Salary	22,850.84	0.00	22,850.84	
City Administrator-TMRS	230.76	0.00	230.76	
City Clerk-Salary	32,947.18	59,000.00	-26,052.82	55.84%
City Clerk Salary- TMRS	2,457.72	2,950.00	-492.28	83.31%
Community Center-Salary	9,217.51	0.00	9,217.51	
Community Center- TMRS	552.64	0.00	552.64	
Total Clerical Salaries & TMRS	\$ 68,256.65	\$ 61,950.00	\$ 6,306.65	110.18%
Contract Services				
Audit Services	12,600.00	12,200.00	400.00	103.28%
Engineering Services		7,500.00	-7,500.00	0.00%
Fees-BCAD	5,307.00	6,500.00	-1,193.00	81.65%
Legal Fees	57,283.61	45,000.00	12,283.61	127.30%
Total Contract Services	\$ 75,190.61	\$ 71,200.00	\$ 3,990.61	105.60%
Municipal Buildings				
Municipal Bldg - City Hall	12,321.88	9,000.00	3,321.88	136.91%
Municipal Bldg - Park/Comm Ctr	1,792.11	2,500.00	-707.89	71.68%
Park/Comm Ctr Expenditures	7,744.03	9,000.00	-1,255.97	86.04%
Total Municipal Buildings	\$ 21,858.02	\$ 20,500.00	\$ 1,358.02	106.62%
Municipal Court Expenses				
Court Clerk-Salary	33,728.02	55,000.00	-21,271.98	61.32%
Court Clerk Salary-TMRS	2,001.43	2,750.00	-748.57	72.78%
Deputy Court Clerk-Salary		0.00	0.00	
Deputy Court Clerk Salary-TMRS		0.00	0.00	
Court Collections	18,984.09	23,000.00	-4,015.91	82.54%
Court Supplies		0.00	0.00	
Equipment-IT Expenses	10,733.18	5,000.00	5,733.18	214.66%
Municipal Judge	7,872.50	12,000.00	-4,127.50	65.60%
Municipal Judge Health Plan		0.00	0.00	
OCA Fees	29,169.78	35,000.00	-5,830.22	83.34%
Prosecutor	4,667.50	7,000.00	-2,332.50	66.68%
Total Municipal Court Expenses	\$ 107,156.50	\$ 139,750.00	-\$ 32,593.50	76.68%
Operating Expenses-Municipal				
Books, Subscriptions, Reference	1,259.90	1,600.00	-340.10	78.74%
G & A Vehicle				
G&A Vehicle Fuel	251.03	500.00	-248.97	50.21%
G&A Vehicle Maintenance		2,000.00	-2,000.00	0.00%
Total G & A Vehicle	\$ 251.03	\$ 2,500.00	-\$ 2,248.97	10.04%
IT Services	7,000.00	15,000.00	-8,000.00	46.67%

Codification		0.00	0.00	
Newspaper Publishing	4,495.20	5,500.00	-1,004.80	81.73%
NNO Sponsorship	635.69	2,000.00	-1,364.31	31.78%
Operating Supplies	399.98	0.00	399.98	
Post Office Box	81.00	100.00	-19.00	81.00%
Postage & Mailing Service	851.07	1,000.00	-148.93	85.11%
Printing and Copying	8,453.69	11,000.00	-2,546.31	76.85%
Telephone, Telecommunications	27,147.62	33,000.00	-5,852.38	82.27%
Total Operating Expenses-Municipal	\$ 50,575.18	\$ 71,700.00	-\$ 21,124.82	70.54%
Other Types of Expenses				
Bank Service Charges	2,238.60	2,700.00	-461.40	82.91%
Election Expense		3,500.00	-3,500.00	0.00%
Insurance				
Employee Benefits/Healthcare	126,655.32	147,000.00	-20,344.68	86.16%
Insurance - Liability, D and O	32,367.50	40,000.00	-7,632.50	80.92%
Workers Comp Insurance	14,645.00	18,000.00	-3,355.00	81.36%
Total Insurance	\$ 173,667.82	\$ 205,000.00	-\$ 31,332.18	84.72%
Payroll				
Payroll Processing	8,880.35	11,000.00	-2,119.65	80.73%
Total Payroll	\$ 8,880.35	\$ 11,000.00	-\$ 2,119.65	80.73%
Utilities				
Utilities - Electricity	40,877.06	50,000.00	-9,122.94	81.75%
Utilities - Water	2,236.04	2,700.00	-463.96	82.82%
Total Utilities	\$ 43,113.10	\$ 52,700.00	-\$ 9,586.90	81.81%
Total Other Types of Expenses	\$ 227,899.87	\$ 274,900.00	-\$ 47,000.13	82.90%
Payroll Expenses				
ER Tax	131,791.95	160,000.00	-28,208.05	82.37%
ER TMRS	17,756.02	22,000.00	-4,243.98	80.71%
Total Payroll Expenses	\$ 149,547.97	\$ 182,000.00	-\$ 32,452.03	82.17%
Police Department Expenses				
Animal Control Operations				
Containment/Facilities	3,979.78	5,000.00	-1,020.22	79.60%
Equipment and Supplies	4,907.67	6,000.00	-1,092.33	81.79%
Fuel	2,575.31	5,000.00	-2,424.69	51.51%
ACO Supervisor	44,402.87	52,000.00	-7,597.13	85.39%
ACO	37,576.92	45,000.00	-7,423.08	83.50%
Kennel Tech	7,613.25	0.00	7,613.25	
TMRS	4,098.75	4,850.00	-751.25	84.51%
Training/Certification	70.76	2,000.00	-1,929.24	3.54%
Uniforms	106.17	1,500.00	-1,393.83	7.08%
Vehicle Maintenance	2,958.84	4,000.00	-1,041.16	73.97%
Veterinarian Services	18,877.67	10,000.00	8,877.67	188.78%
Total Animal Control Operations	\$ 127,167.99	\$ 135,350.00	-\$ 8,182.01	93.95%

Code Enforcement Abatement Exp		0.00	0.00	
Police Department Operations				
Equipment & Supplies	52,702.93	25,000.00	27,702.93	210.81%
Fuel	7,380.69	9,000.00	-1,619.31	82.01%
Chief of Police	53,990.63	85,000.00	-31,009.37	63.52%
Lieutenant	70,135.88	78,000.00	-7,864.12	89.92%
Seargent	67,332.92	68,000.00	-667.08	99.02%
Patrol	53,042.56	58,000.00	-4,957.44	91.45%
Patrol	27,228.07	49,500.00	-22,271.93	55.01%
Patrol		0.00	0.00	
Code Enforcement	24,954.15	55,000.00	-30,045.85	45.37%
TMRS	14,036.55	19,675.00	-5,638.45	71.34%
Training/Certification	8,968.27	9,000.00	-31.73	99.65%
Vehicle Maintenance	7,824.06	9,500.00	-1,675.94	82.36%
Total Police Department Operations	\$ 387,596.71	\$ 465,675.00	-\$ 78,078.29	83.23%
Total Police Department Expenses	\$ 514,764.70	\$ 601,025.00	-\$ 86,260.30	85.65%
Public Works			0.00	
Fuel	4,765.20	3,000.00	1,765.20	158.84%
Litter Removal	1,965.77	2,000.00	-34.23	98.29%
Park & City Grounds Projects	1,112.87	1,500.00	-387.13	74.19%
Public Works Director	48,169.03	0.00	48,169.03	
Public Works	41,268.61	48,000.00	-6,731.39	85.98%
Public Works	23,540.44	0.00	23,540.44	
TMRS	8,223.88	2,400.00	5,823.88	342.66%
Streets - Maintenance	179.19	2,500.00	-2,320.81	7.17%
Streets - Signs	2,707.71	3,500.00	-792.29	77.36%
Tools and Equipment	14,625.45	2,500.00	12,125.45	585.02%
Uniforms	5,235.09	1,500.00	3,735.09	349.01%
Vehicle Maintenance	4,384.30	2,500.00	1,884.30	175.37%
Total Public Works	\$ 156,177.54	\$ 69,400.00	\$ 86,777.54	225.04%
Total Operating Expenses	\$ 1,373,684.92	\$ 1,492,425.00	-\$ 118,740.08	92.04%
Police IT Hardware & Software	29,310.74	30,000.00	-689.26	97.70%
Reserve Funding			0.00	
GASB54 - Assigned			0.00	
Police & ACO Building I&S Tax			0.00	
Road Bond I&S Tax	57,923.00	63,761.00	-5,838.00	90.84%
Total GASB54 - Assigned	\$ 57,923.00	\$ 63,761.00	-\$ 5,838.00	90.84%
GASB54 - Restricted			0.00	
MCBS-Municipal Court Security		0.00	0.00	
MCTF-Municipal Court Technology		0.00	0.00	
Required Public Notice-Posting		0.00	0.00	
School Crossing Guard Fund		6,000.00	-6,000.00	0.00%
Total GASB54 - Restricted	\$ 0.00	\$ 6,000.00	-\$ 6,000.00	0.00%

Total Reserve Funding	\$	57,923.00	\$	69,761.00	-\$	11,838.00	83.03%
Total Expenditures	\$	1,464,932.90	\$	1,598,786.00	-\$	133,853.10	91.63%
Net Operating Revenue	-\$	115,850.29	\$	105.18	-\$	115,955.47	-110139.93%
Net Revenue	-\$	115,850.29	\$	105.18	-\$	115,955.47	-110139.93%

63761 0.023735
6376100

	2026 Tax Rate	Increase	Total		
268,635,816.00					
M&O	0.3326549		0.332655	893,630.18	
I&S	0.0237351		0.023735	63,761.00	
	0.356390	-	0.356390	957,391.18	2500
NNR	95,739,118.46	-	#####		
Court	154,000.00			154,000.00	
Franchise	148,000.00			148,000.00	
Sales	180,000.00			180,000.00	
	96,221,118.46			1,439,391.18	
16241.434	194897.208				
	0.331092	#####			
	0.633404	#####	#####		
	0.522718518				
182.72	2192.64				
15436.758	185241.096				
18411.24	220934.88				
230.744	2768.928				

City Administrator	City Secretary	Community Dir.
100,000.00	56,000.00	16,036.80
	59,360.00	16,999.01

530.7	6368.4
5728.361	68740.332

1232.188	14786.256
179.211	2150.532
774.403	9292.836

3372.802	40473.624		
200.143	2401.716	Court Clerk	Deputy Clerk
		52,000.00	15,600.00
		55,120.00	16,536.00
1898.409	22780.908		

2916.978	35003.736
466.75	5601

125.99	1511.88
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25.103	301.236
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449.52	5394.24
63.569	762.828
39.998	479.976
8.1	97.2
85.107	1021.284
845.369	10144.428
2714.762	32577.144

223.86	2686.32
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12665.532	151986.384
3236.75	38841
1464.5	17574

888.035	10656.42
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4087.706	49052.472
223.604	2683.248

13179.195	158150.34
1775.602	21307.224

397.978	4775.736		
490.767	5889.204		
257.531	3090.372	ACO	Kennel Tech
		49,000.00	15,600.00
		51,940.00	16,536.00
		42,161.60	
		44,691.30	

7.076	84.912
10.617	127.404
295.884	3550.608
1887.767	22653.204

738.069	8856.828 LT		COP	Sgt		Patrol
		78,000.00	79,664.00		68,205.28	54,080.00
			84,443.84			57,324.80

896.827	10761.924
782.406	9388.872

476.52	5718.24			
196.577	2358.924			
111.287	1335.444	PWD	PW	PW
4816.903	57802.836	51,313.60	45,760.00	37,315.20
4126.861	49522.332	54,392.42	48,505.60	39,554.11

17.919	215.028
270.771	3249.252

438.43	5261.16
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\$ 1,349,082.61
\$ 1,464,932.90
\$ 115,850.29

0.3326549	893,630.18			
0.02373511	63,761.00			
	2,500.00	0.3418	854.50	831.64
	2,500.00	0.63340437	1,583.51	59.33776902
			729.01	2.00
890.98	890.98			

Last Year	2702
Current Proper	2689

Patrol	Patrol	CE
49,500.00	49,500.00	52,000.00
52,470.00	52,470.00	55,120.00