

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	
Opioid 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		3,000.00	-3,000.00	0.00%
Total GASB54 - Restricted	\$ 0.00	\$ 3,000.00	-\$ 3,000.00	0.00%

Total Reserve Funding	\$	57,923.00	\$	66,761.00	-\$	8,838.00	86.76%
Total Expenditures	\$	1,464,932.90	\$	1,595,786.00	-\$	130,853.10	91.80%
Net Operating Revenue	-\$	115,850.29	\$	3,105.18	-\$	118,955.47	-3730.87%
Net Revenue	-\$	115,850.29	\$	3,105.18	-\$	118,955.47	-3730.87%