

Village of Salado
Profit & Loss Budget Performance
October 2016

	<u>Oct 16</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4400 · Fines and Forfeitures	1,028.00	0.00	1,028.00	100.0%	0.00
4100 · Tax Receipts -					
4115 · Property Taxes	42,503.76	40,000.00	2,503.76	106.26%	350,200.00
4120 · Sales Tax Earned	26,102.60	31,000.00	-4,897.40	84.2%	367,000.00
4130 · Mixed Beverages	3,367.51	3,200.00	167.51	105.24%	12,800.00
Total 4100 · Tax Receipts -	71,973.87	74,200.00	-2,226.13	97.0%	730,000.00
4150 · Franchise Fee -					
4160 · Electric Franchise	0.00	0.00	0.00	0.0%	116,600.00
4165 · Telephone Franchise	0.00	2,500.00	-2,500.00	0.0%	30,500.00
4170 · Waste Disposal Franchise Fee	1,971.38	1,375.00	596.38	143.37%	16,500.00
4175 · Cable Franchise	0.00	700.00	-700.00	0.0%	9,500.00
4180 · Water Franchise	10,614.37	1,650.00	8,964.37	643.3%	20,000.00
Total 4150 · Franchise Fee -	12,585.75	6,225.00	6,360.75	202.18%	193,100.00
4200 · Licenses, Permits, and Fees					
4210 · Sign Permit / Misc	15.00	66.67	-51.67	22.5%	800.00
4220 · Subdiv/Plats/Waivers/Exceptions	1,965.00	1,133.37	831.63	173.38%	13,600.00
4230 · Building Permit Fees	315.02	1,583.37	-1,268.35	19.9%	19,000.00
4260 · Certificate of Occupancy	90.00	108.37	-18.37	83.05%	1,300.00
4270 · Contractor Registration	150.00	333.37	-183.37	45.0%	4,000.00
4277 · Zoning/Variances	150.00	62.50	87.50	240.0%	750.00
Total 4200 · Licenses, Permits, and Fees	2,685.02	3,287.65	-602.63	81.67%	39,450.00
4700 · Investment and other income					
4705 · Pace Park Rental Fees	350.00	350.00	0.00	100.0%	4,200.00
4755 · Crash Report Fees	0.00	20.87	-20.87	0.0%	250.00
4760 · Service Fees (Burn)	20.00	41.63	-21.63	48.04%	500.00
4761 · Service Fees (Itinerant Vendor)	300.00	141.63	158.37	211.82%	1,700.00
4780 · Interest Income	520.47	333.37	187.10	156.12%	4,000.00
4790 · Other Income	76.65	83.37	-6.72	91.94%	1,000.00
Total 4700 · Investment and other income	1,267.12	970.87	296.25	130.51%	11,650.00
Total Income	89,539.76	84,683.52	4,856.24	105.74%	974,200.00
Expense					
5000 · General Government					
5100 · Administrative Wages & Taxes					
5101 · Administrative Salary	13,701.13	10,624.75	3,076.38	128.96%	127,497.00
5102 · Administrative Hourly Wages	3,029.70	2,686.63	343.07	112.77%	32,240.00
5121 · Payroll Taxes	739.62	734.50	5.12	100.7%	8,814.00
Total 5100 · Administrative Wages & Taxes	17,470.45	14,045.88	3,424.57	124.38%	168,551.00
5200 · Services					
5181 · Meeting Expense	0.00	83.37	-83.37	0.0%	1,000.00
5205 · Bell Co Health Svcs Contracts	5,085.00	5,085.00	0.00	100.0%	5,085.00
5210 · Printing Expense	0.00	125.00	-125.00	0.0%	1,500.00
5211 · Telephone	458.31	407.50	50.81	112.47%	4,890.00
5213 · Equipment - Leased / Rented	295.77	383.37	-87.60	77.15%	4,600.00
5214 · Utilities	304.13	455.38	-151.25	66.79%	5,465.00
5215 · Janitorial	0.00	250.00	-250.00	0.0%	3,000.00
5467 · Interest Exp/Bank Fees	40.09	27.12	12.97	147.82%	325.00
5505 · BELLCAD	0.00	6,700.00	-6,700.00	0.0%	6,700.00
5510 · Keep Salado Beautiful Expense	1,000.00	6,350.00	-5,350.00	15.75%	6,350.00
Total 5200 · Services	7,183.30	19,866.74	-12,683.44	36.16%	38,915.00
5216 · Professional Fees					
5216-1 · Profess Fees - Planning	0.00	125.00	-125.00	0.0%	1,500.00

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5216-2 · Profess Fees - Engineering					
5216-2a · General Engineering	0.00	416.63	-416.63	0.0%	5,000.00
5216-2b · Zoning/Annexation	0.00	275.00	-275.00	0.0%	3,300.00
5216-2c · Engineering- Plat Review	0.00	833.37	-833.37	0.0%	10,000.00
Total 5216-2 · Profess Fees - Engineering	0.00	1,525.00	-1,525.00	0.0%	18,300.00
5216-3 · Profess Fees - Accounting	2,310.00	2,158.37	151.63	107.03%	25,900.00
5216-4 · Profess Fees - Inspections	1,789.17	1,525.00	264.17	117.32%	18,300.00
5216-5 · Profess. Fees - Legal	8,005.52	2,083.37	5,922.15	384.26%	25,000.00
5216-6 · Prof Fees - Special Studies	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 5216 · Professional Fees	12,104.69	8,416.74	3,687.95	143.82%	90,000.00
5452 · Code Enforcement					
5452-1 · Salary /Wages	1,535.20	3,326.25	-1,791.05	46.15%	39,915.00
5452-3 · Benefits	673.52	709.13	-35.61	94.98%	8,510.00
5452-4 · Payroll tax	22.26	62.50	-40.24	35.62%	750.00
5452-5 · Travel/Training	0.00	41.63	-41.63	0.0%	500.00
Total 5452 · Code Enforcement	2,230.98	4,139.51	-1,908.53	53.9%	49,675.00
5255 · Fire Department Expenses					
5255-1 · Burn Fees	0.00	32.12	-32.12	0.0%	385.00
5255-2 · Contract	0.00	0.00	0.00	0.0%	40,000.00
Total 5255 · Fire Department Expenses	0.00	32.12	-32.12	0.0%	40,385.00
5300 · Misc Gen Govt Expenses					
5301 · Election Expenses	0.00	0.00	0.00	0.0%	5,500.00
5304 · Office Supplies	494.43	375.00	119.43	131.85%	4,500.00
5305 · Postage	0.00	183.37	-183.37	0.0%	2,200.00
5306 · Building Supplies	0.00	62.50	-62.50	0.0%	750.00
5307 · Equipment - R & M	0.00	458.37	-458.37	0.0%	5,500.00
5309 · Website	0.00	91.63	-91.63	0.0%	1,100.00
5310 · Public Notices	164.00	583.37	-419.37	28.11%	7,000.00
5311 · Insurance (TML Property & GL)	20,725.02	21,000.00	-274.98	98.69%	21,000.00
5312 · Dues and Subscriptions	684.00	108.37	575.63	631.17%	1,300.00
5313 · Training & Travel	0.00	291.63	-291.63	0.0%	3,500.00
5315 · Benefits	2,543.84	3,072.13	-528.29	82.8%	36,866.00
Total 5300 · Misc Gen Govt Expenses	24,611.29	26,226.37	-1,615.08	93.84%	89,216.00
5600 · Capital Outlay					
5601 · Equipment (IT)	0.00	83.37	-83.37	0.0%	1,000.00
Total 5600 · Capital Outlay	0.00	83.37	-83.37	0.0%	1,000.00
Total 5000 · General Government	63,600.71	72,810.73	-9,210.02	87.35%	477,742.00
6000 · Police Department					
6209 · Cell Phones / Communications	756.41	891.63	-135.22	84.84%	10,700.00
6214 · Utilities	514.46	633.37	-118.91	81.23%	7,600.00
6215 · Janitorial	0.00	150.00	-150.00	0.0%	1,800.00
6301 · Ammunition	0.00	125.00	-125.00	0.0%	1,500.00
6302 · Crime Prevention Supplies	0.00	20.87	-20.87	0.0%	250.00
6314 · Auto Expenses (Fuel, etc)	917.76	1,375.00	-457.24	66.75%	16,500.00
6316 · Supplies	0.00	125.00	-125.00	0.0%	1,500.00
6317 · Equipment Maintenance & Repair	0.00	166.63	-166.63	0.0%	2,000.00
6328 · Building R & M	0.00	41.63	-41.63	0.0%	500.00
6421 · Dues & Subscriptions	0.00	315.38	-315.38	0.0%	3,785.00
6455 · Animal Control	300.00	41.63	258.37	720.63%	500.00
6100 · Salary - Chief of Police	4,329.60	4,690.38	-360.78	92.31%	56,285.00
6101 · Salary / Wages - Officers	8,776.50	12,736.50	-3,960.00	68.91%	152,838.00
6103 · Officers - Overtime	0.00	506.63	-506.63	0.0%	6,080.00
6106 · Longevity & Certif Pay	0.00	375.00	-375.00	0.0%	4,500.00

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6110 · Benefits	2,948.82	3,009.37	-60.55	97.99%	36,112.00
6121 · Payroll Taxes	190.05	331.25	-141.20	57.37%	3,975.00
6600 · Police - Capital Outlay	0.00	458.37	-458.37	0.0%	5,500.00
6603 · Officer Equipment	0.00	625.00	-625.00	0.0%	7,500.00
Total 6000 · Police Department	18,733.60	26,618.64	-7,885.04	70.38%	319,425.00
9000 · Municipal Court					
9100 · Judge Services	500.00	208.37	291.63	239.96%	2,500.00
9216 · Prof. Fees - Legal, Court	500.00	0.00	500.00	100.0%	0.00
9283 · Judge Expense	0.00	8.37	-8.37	0.0%	100.00
9316 · Supplies	0.00	6.25	-6.25	0.0%	75.00
9328 · Maintenance and Repair	0.00	175.00	-175.00	0.0%	2,100.00
9421 · Dues and Subscriptions	0.00	8.37	-8.37	0.0%	100.00
9436 · Travel and Training	0.00	25.00	-25.00	0.0%	300.00
Total 9000 · Municipal Court	1,000.00	431.36	568.64	231.83%	5,175.00
7000 · Facilities/Maintenance Dept.					
7100 · Maint. - Salary / Wages	2,585.60	5,054.38	-2,468.78	51.16%	60,653.00
7101 · Maint.- Certification Pay	75.00	75.00	0.00	100.0%	900.00
7103 · Maint. - Overtime	0.00	116.63	-116.63	0.0%	1,400.00
7110 · Maint. - Benefits	1,049.94	1,309.12	-259.18	80.2%	15,709.00
7121 · Maint. -Payroll Tax	38.27	103.25	-64.98	37.07%	1,239.00
7205 · Maint- Uniforms and Boots	0.00	95.87	-95.87	0.0%	1,150.00
7209 · Maint. -Cell Phone	36.44	40.00	-3.56	91.1%	480.00
7328 · Maint - R & M (Bldg)	20.97	250.00	-229.03	8.39%	3,000.00
7329 · Deer Disposal Fee	0.00	8.37	-8.37	0.0%	100.00
Total 7000 · Facilities/Maintenance Dept.	3,806.22	7,052.62	-3,246.40	53.97%	84,631.00
8000 · Parks					
8214 · Parks - Utilities	183.96	212.50	-28.54	86.57%	2,550.00
8300 · Supplies	0.00	291.63	-291.63	0.0%	3,500.00
8314 · Auto Expenses (Fuel)	0.00	60.00	-60.00	0.0%	720.00
8328 · Parks - R & M (Equip Repair)	0.00	183.88	-183.88	0.0%	2,207.00
Total 8000 · Parks	183.96	748.01	-564.05	24.59%	8,977.00
10000 · Streets Dept					
10283 · Contract labor	0.00	83.37	-83.37	0.0%	1,000.00
10300 · Supplies	42.48	83.37	-40.89	50.95%	1,000.00
10301 · Signage	0.00	66.63	-66.63	0.0%	800.00
10314 · Auto Expense (Fuel)	0.00	183.37	-183.37	0.0%	2,200.00
10328 · Street R & M (Equip Repair)	0.00	187.50	-187.50	0.0%	2,250.00
10340 · Street Supply	0.00	708.37	-708.37	0.0%	8,500.00
10414 · Utilities - Street	934.02	1,041.63	-107.61	89.67%	12,500.00
Total 10000 · Streets Dept	976.50	2,354.24	-1,377.74	41.48%	28,250.00
Total Expense	88,300.99	110,015.60	-21,714.61	80.26%	924,200.00
Net Ordinary Income	1,238.77	-25,332.08	26,570.85	-4.89%	50,000.00
Other Income/Expense					
Other Expense					
10600 · Streets - Capital Outlay	0.00	4,166.63	-4,166.63	0.0%	50,000.00
Total Other Expense	0.00	4,166.63	-4,166.63	0.0%	50,000.00
Net Other Income	0.00	-4,166.63	4,166.63	0.0%	-50,000.00
Net Income	1,238.77	-29,498.71	30,737.48	-4.2%	0.00

Village of Salado
Balance Sheet
 As of October 31, 2016

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash In Bank FSBxxx3002	3,748.95
1002 · Horizon GF Operating xxx8101	657,467.81
1003 · Horizon Payroll xxx9962	3.12
1099 · Petty Cash	100.00
Total Checking/Savings	661,319.88
Accounts Receivable	1,546.86
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,166.69
Total 1100 · Investments	4,166.69
1200 · Other receivables	
1213 · Credit Card Payments Receivable	3,525.71
1215 · Property Tax Receivable	144,698.66
1217 · Franchise Fee Receivable	56,585.37
1218 · Sales Tax Receivable	23,363.93
Total 1200 · Other receivables	228,173.67
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	5,900.87
1208 · Due From Stagecoach Sewer Fund	108,283.39
1209 · Due To/From WW Capital Outlays	35,728.23
1210 · Due To/From Grant Fund EDA	8,693.47
1211 · Due to I&S	-74,080.11
Total 1205 · Due To/From Other Funds	84,525.85
Total Other Current Assets	316,866.21
Total Current Assets	979,732.95
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	368,943.11
1710 · Vehicles	190,846.12
1720 · Park Equipment	72,861.61
1725 · Furniture & Fixtures	14,646.20
1730 · Machinery & Equipment	105,322.25
1740 · Infrastructure	711,207.90
1799 · Accumulated Depreciation	-388,654.60
Total Fixed Assets	1,120,749.42
Other Assets	
1900 · Cash and Investments - Restrict	48,000.00
Total Other Assets	48,000.00
TOTAL ASSETS	2,148,482.37
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	11,152.23
Other Current Liabilities	
2100 · Payroll Liabilities	9,312.62
2800 · Reserve for Special Projects	118,733.64
2850 · Escrow Liability	6,868.67
2860 · Reserved LEOSE funds	909.74
2862 · Reserved- Technology Fund	2,264.64
Total Other Current Liabilities	138,089.31
Total Current Liabilities	149,241.54
Long Term Liabilities	
2910 · Compensated Absences	90,564.60
Total Long Term Liabilities	90,564.60
Total Liabilities	239,806.14
Equity	1,908,676.23
TOTAL LIABILITIES & EQUITY	2,148,482.37

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

October 2016

	<u>Oct 16</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4134 · County Hotel Occupancy Tax	0.00	0.00	0.00	0.0%	7,000.00
4135 · Occupancy Tax	26,478.75	25,000.00	1,478.75	105.92%	150,000.00
4710 · Trolley Rental	0.00	42.00	-42.00	0.0%	500.00
4700 · Other Income	39.22	30.00	9.22	130.73%	350.00
Total Income	26,517.97	25,072.00	1,445.97	105.77%	157,850.00
Expense					
5000 · General					
5100 · Salary	9,230.40	10,000.00	-769.60	92.3%	120,000.00
5101 · Director Bonus Program	0.00	0.00	0.00	0.0%	5,000.00
5110 · Benefits	2,391.34	1,712.50	678.84	139.64%	20,550.00
5115 · Chamber of Commerce Contract	39,250.00	39,250.00	0.00	100.0%	39,250.00
5121 · Payroll Taxes	133.84	175.00	-41.16	76.48%	2,100.00
Total 5000 · General	51,051.74	52,087.50	-1,035.76	98.01%	187,850.00
Total Expense	51,051.74	52,087.50	-1,035.76	98.01%	187,850.00
Net Ordinary Income	-24,533.77	-27,015.50	2,481.73	90.81%	-30,000.00
Net Income	-24,533.77	-27,015.50	2,481.73	90.81%	-30,000.00

Balance Sheet

As of October 31, 2016

	<u>Oct 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	34,184.01
Total Checking/Savings	<u>34,184.01</u>
Other Current Assets	
1200 · AR Taxes	7,533.34
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	4,989.46
Total 1100 · Investments	<u>4,989.46</u>
Total Other Current Assets	<u>12,622.80</u>
Total Current Assets	<u>46,806.81</u>
TOTAL ASSETS	<u>46,806.81</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2400 · Reserve For Special Projects	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	5,900.87
Total 2200 · Due To Other Funds	<u>5,900.87</u>
Total Other Current Liabilities	<u>12,575.87</u>
Total Current Liabilities	<u>12,575.87</u>
Total Liabilities	<u>12,575.87</u>
Equity	
32000 · Retained Earnings	58,764.71
Net Income	-24,533.77
Total Equity	<u>34,230.94</u>
TOTAL LIABILITIES & EQUITY	<u>46,806.81</u>

Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance
 October 2016 through September 2017

	<u>Oct '16</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
4000 · Monthly Service Fee	3,223.50	-12,676.50	20.27%	15,900.00
4010 · Other Revenue	5.32			
Total Income	<u>3,228.82</u>	<u>-12,671.18</u>	<u>20.31%</u>	<u>15,900.00</u>
Expense				
5103 · Overtime	0.00	-2,500.00	0.0%	2,500.00
5210 · Printing Expense	0.00	-100.00	0.0%	100.00
5214 · Utilities				
5214-1 · Electric Utilities	0.00	-11,000.00	0.0%	11,000.00
5214-3 · Water/Sewer/Garbage	0.00	-6,720.00	0.0%	6,720.00
Total 5214 · Utilities	<u>0.00</u>	<u>-17,720.00</u>	<u>0.0%</u>	<u>17,720.00</u>
5216 · Professional Fees				
5216-2 · Profess Fees - Engineering	552.56			
5216-3 · Profess Fees - Auditor	0.00	-850.00	0.0%	850.00
5216-5 · Profess Fees - Legal	0.00	-1,000.00	0.0%	1,000.00
Total 5216 · Professional Fees	<u>552.56</u>	<u>-1,297.44</u>	<u>29.87%</u>	<u>1,850.00</u>
5314 · Auto Exp. - Fuel & Lubricants	0.00	-200.00	0.0%	200.00
5316 · Office Supplies	0.00	-100.00	0.0%	100.00
5318 · Postage	0.00	-200.00	0.0%	200.00
5321 · Building Supplies	30.00	-70.00	30.0%	100.00
5322 · Testing	0.00	-8,000.00	0.0%	8,000.00
5324 · Sludge Disposal	0.00	-9,000.00	0.0%	9,000.00
5328 · Equipment - R & M	16.47	-3,983.53	0.41%	4,000.00
5415 · Public Notices	0.00	-150.00	0.0%	150.00
5416 · Insurance	2,257.94	57.94	102.63%	2,200.00
5436 · Training & Travel	0.00	-1,500.00	0.0%	1,500.00
5455 · Permits	1,250.00	-50.00	96.15%	1,300.00
Total Expense	<u>4,106.97</u>	<u>-44,813.03</u>	<u>8.4%</u>	<u>48,920.00</u>
Net Ordinary Income	<u>-878.15</u>	<u>32,141.85</u>	<u>2.66%</u>	<u>-33,020.00</u>
Net Income	<u><u>-878.15</u></u>	<u><u>32,141.85</u></u>	<u><u>2.66%</u></u>	<u><u>-33,020.00</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015
Profit & Loss Budget Performance
 October 2016

	Oct 16	Annual Budget
Ordinary Income/Expense		
Income		
4100 · Interest Income	3,355.60	25,000.00
Total Income	3,355.60	25,000.00
Expense		
6150 · Bond Issuance Fees	0.00	154,912.00
6151 · Special Studies	0.00	60,818.00
6152 · State/Fed Clearances, Permit	620.00	25,125.00
6153 · Land Acquisition	0.00	15,000.00
6154 · Easements/ROW/Boundary Survey	0.00	63,487.00
6155 · Design -WW Plant/Discharge Line	0.00	183,354.00
6156 · Design-Royal Street	0.00	34,590.00
6159 · Electrical Eng & Geotech	0.00	75,300.00
6160 · Existing Plant Decommissioning	0.00	162,800.00
6161 · Bidding and Award	0.00	22,500.00
6162 · Construction-Lines/Lift Station	0.00	2,230,000.00
6163 · Const- Plant, Discharge Line	0.00	2,649,700.00
6164 · Const- Administration & Staking	0.00	65,400.00
6165 · On Site Representation	0.00	100,000.00
6166 · Plan Review	0.00	6,391.00
6167 · Buildings and Equipment	0.00	250,000.00
6168 · Other	0.00	88,064.00
Total Expense	620.00	6,187,441.00
Net Ordinary Income	2,735.60	-6,162,441.00
Net Income	2,735.60	-6,162,441.00