

BCESD1 2023-2024 Budget Variance

	2022-2023	2023-2024	Variance	Variance%
Ordinary Income/Expense				
Income				
Revenues				
Property taxes and penalties				
M&O Tax Collection	\$442,752.53	\$514,818.00	\$72,065.47	16.28%
Sales Tax Revenue				
Sales Tax	\$1,548,972.00	\$1,756,411.00	\$207,439.00	13.39%
Total Sales Tax Revenue				
Total Revenues	\$1,991,724.53	\$2,271,229.00	\$279,504.47	14.03%
Expense				
Operational Expense				
Advertising	\$15,000.00	\$12,000.00	(\$3,000.00)	-20.00%
Automobile	\$35,000.00	\$40,000.00	\$5,000.00	14.29%
Bank Service Charges	\$100.00	\$240.00	\$140.00	140.00%
Conference & Meetings	\$3,000.00	\$3,600.00	\$600.00	20.00%
Dues & Subscriptions	\$3,500.00	\$10,000.00	\$6,500.00	185.71%
Educational Materials	\$4,000.00	\$4,000.00	\$0.00	0.00%
Employee Appreciation	\$3,500.00	\$5,000.00	\$1,500.00	42.86%
Flowers & Gifts	\$1,000.00	\$1,200.00	\$200.00	20.00%
Insurance				
Insurance - Auto	\$22,000.00	\$20,000.00	(\$2,000.00)	-9.09%
Insurance - AD&D	\$7,000.00	\$12,000.00	\$5,000.00	71.43%
Insurance - Bond	\$750.00	\$50.00	(\$700.00)	-93.33%
Insurance - CPKG	\$18,750.00	\$20,000.00	\$1,250.00	6.67%
Insurance - Life	\$18,000.00	\$18,000.00	\$0.00	0.00%
Insurance - WC				
WC Audit	\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%
WC Premiums	\$0.00	\$16,000.00	\$16,000.00	100.00%
Licenses and Fees				
Certs & Training	\$5,000.00	\$12,400.00	\$7,400.00	148.00%
Equipment Testing	\$0.00	\$4,000.00	\$4,000.00	100.00%
Property Tax Collection Fees	\$5,000.00	\$4,620.00	(\$380.00)	-7.60%
Renewals and Registrations	\$750.00	\$1,200.00	\$450.00	60.00%
Meals	\$500.00	\$1,200.00	\$700.00	140.00%
Office Expenses				
Postage	\$0.00	\$300.00	\$300.00	
Office Equip. Rent	\$3,200.00	\$6,300.00	\$3,100.00	96.88%
First Aid	\$2,000.00	\$5,000.00	\$3,000.00	150.00%
Special Clothing	\$0.00	\$6,000.00	\$6,000.00	100.00%
General Supplies	\$6,000.00	\$30,000.00	\$24,000.00	400.00%
Payroll Expenses				
Background Checks	\$0.00	\$1,200.00	\$1,200.00	100.00%
Drug Test	\$0.00	\$1,200.00	\$1,200.00	100.00%
Payroll Fees	\$4,500.00	\$2,800.00	(\$1,700.00)	-37.78%
Payroll Taxes	\$16,700.00	\$70,899.00	\$54,199.00	324.54%
Recruitment Expense	\$0.00	\$18,004.00	\$18,004.00	100.00%

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Salaries & Wages				
Chief Comp	\$72,000.00	\$80,000.00	\$8,000.00	11.11%
Day Crew Comp	\$95,000.00	\$753,992.00	\$658,992.00	693.68%
Staffing Operations	\$0.00	\$40,000.00	\$40,000.00	100.00%
Professional Fees				
Accounting and Audit	\$3,500.00	\$10,000.00	\$6,500.00	185.71%
Admin and Bookkeeping	\$50,800.00	\$84,000.00	\$33,200.00	65.35%
Computer/Server Housing	\$6,000.00	\$13,250.00	\$7,250.00	120.83%
Consulting/Special Projects	\$65,000.00	\$30,000.00	(\$35,000.00)	-53.85%
HR/Payroll Services	\$32,000.00	\$30,582.52	(\$1,417.48)	-4.43%
Incentive Program	\$10,000.00	\$35,000.00	\$25,000.00	250.00%
Legal	\$20,000.00	\$60,000.00	\$40,000.00	200.00%
Sales Tax Consulting	\$0.00	\$6,000.00	\$6,000.00	100.00%
Website Hosting	\$5,000.00	\$1,200.00	(\$3,800.00)	-76.00%
Repairs and Maintenance				
Buildings	\$10,000.00	\$12,500.00	\$2,500.00	25.00%
Vehicle	\$2,500.00	\$45,000.00	\$42,500.00	1700.00%
Radio	\$1,000.00	\$10,000.00	\$9,000.00	900.00%
Equipment	\$40,000.00	\$18,000.00	(\$22,000.00)	-55.00%
Small Equipment	\$0.00	\$21,400.00	\$21,400.00	100.00%
Telephone and Communications	\$10,000.00	\$16,300.00	\$6,300.00	63.00%
Tools	\$2,500.00	\$5,000.00	\$2,500.00	100.00%
Training				
Certifications	\$15,500.00	\$1,200.00	(\$14,300.00)	-92.26%
Volunteer Training	\$0.00	\$13,000.00	\$13,000.00	100.00%
Database	\$0.00	\$6,500.00	\$6,500.00	100.00%
Uniforms	\$5,000.00	\$28,700.00	\$23,700.00	474.00%
Utilities	\$15,000.00	\$20,000.00	\$5,000.00	33.33%
Total Expense	\$646,050.00	\$1,673,837.52	\$1,027,787.52	159.09%
Net Ordinary Income	\$1,345,674.53	\$597,391.48	(\$748,283.05)	-55.61%
Other Income/Expense				
Other Income				
Other Income				
Interest Income	\$1,800.00	\$108,000.00	\$106,200.00	5900.00%
Debt Service Income		\$3,000,000.00		100.00%
Capital Expense	\$426,000.00	\$3,346,000.00	\$2,920,000.00	685.45%
Net Income	\$921,474.53	\$359,391.48	(\$562,083.05)	-61.00%