

CITY OF SANDY OAKS, TEXAS

ORDINANCE NO. 2020-169

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS AMENDING THE ANNUAL BUDGET FOR FISCAL YEAR 2019-2020 FOR MUNICIPAL PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, by Ordinance No. 2019-144 the City Council of the City of Sandy Oaks, Texas (“City”) adopted the City’s Annual Budget for Fiscal Year 2019-2020, which was amended by Ordinance No. 2019-151; and

WHEREAS, the City Council desires to make changes to the budget for municipal purposes and finds these amendments are for grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention, that is the COVID-19 pandemic, and will serve the general welfare of the citizenry;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS AS FOLLOWS:

Section 1. Findings. The City Council finds the statements made in the preamble above are true and correct and incorporates them into the body of this Ordinance as if fully stated herein.

Section 2. Budget Line Items. The City Council approves the budget amendments as shown in the attached Exhibit A.

Section 3. Budget Total. The City Council further finds the amended budget line items described in Section 2 herein will not cause the total expenditures in the budget to exceed the total original budgeted amount.

Section 4. Approval. The City’s Amended Annual Budget for Fiscal Year 2019-2020 incorporating the amendments authorized by Section 2 herein is attached as Exhibit B and is hereby approved by the City Council.


Section 5. Authorization. The Mayor is authorized to make the transfers as set forth above, and file, or cause to be filed, a true and correct copy of this Ordinance, with the attached amended budget, with the City Secretary, and in the office of the County Clerk of Bexar County, Texas pursuant to section 102.009 of the Local Government Code. Additionally, the Mayor is authorized to make all expenditures that have been expressly approved and appropriated for in the attached budget.

Section 6. Severability. If any section, paragraph, sentence, clause, phrase or word of this Ordinance or the application thereof to any person or circumstance is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares that it would have passed such remaining portions despite invalidity or unconstitutionality.

Section 7. Effective Date. This Ordinance shall take effect immediately from and after its passage.

PASSED AND APPROVED this 13th day of August 2020.

CITY OF SANDY OAKS, TEXAS


Micki L. Ball, Mayor

ATTEST:

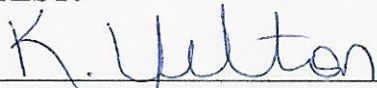

Katherine Yelton, City Secretary

EXHIBIT A

City of Sandy Oaks As Of August 13, 2020

Description	Original Budget	Revised Budget	Adjustment
<u>Income</u>	1,138,461.00	1,008,100.00	(130,361.00)
<u>Expense</u>			
City Council & Mayor Expense	4,200.00	3,600.00	(600.00)
Municipal Building	15,000.00	21,000.00	6,000.00
Bank Services Charges	300.00	400.00	100.00
City Clerk Salary	33,250.00	33,250.00	0.00
Contract Services	127,480.00	125,385.10	(2,094.90)
Election Expense	8,500.00	8,500.00	0.00
Internal Auditor	1,800.00	435.00	(1,365.00)
City Marshal			
Animal Control	20,000.00	58,900.00	38,900.00
Marshal Department	108,500.00	120,729.90	12,229.90
Court	80,500.00	93,300.00	12,800.00
Operations	34,379.00	57,500.00	23,121.00
Utilities - Electricity	22,000.00	27,000.00	5,000.00
Utilities - Water	752.00	1,100.00	348.00
Other Types of Expenses	27,500.00	35,100.00	7,600.00
Payroll Expenses	16,100.00	21,650.00	5,550.00
Public Works	127,950.00	62,750.00	(65,200.00)
Reserve Funding	510,250.00	337,500.00	(172,750.00)
TOTAL EXPENSE	1,138,461.00	1,008,100.00	(130,361.00)

City of Sandy Oaks
Profit & Loss Budget Overview
 October 2019 through September 2020

Exhibit B

	Oct '19 - Sep 20
Ordinary Income/Expense	
Income	
Carryover Funds from Prior Year	332,600.00
General Fund Revenues	
Abatement	4,900.00
Ad Valorem Taxes	340,000.00
CARES Fund	7,500.00
Court Fines/Fees	70,000.00
Fiesta Medals	3,000.00
Franchise Fee	112,000.00
Petty Cash	50.00
Sales Tax	136,350.00
TexPool	1,700.00
Total General Fund Revenues	675,500.00
Total Income	1,008,100.00
Gross Profit	1,008,100.00
Expense	
City Council & Mayor Expense	
Administrative Training & Educ	1,100.00
Community Programs	1,500.00
Conference, Convention, Meeting	500.00
Travel	500.00
Total City Council & Mayor Expen...	3,600.00
Municipal Building	
Building, Maintenance	400.00
Municipal Bldg - FSP	21,000.00
Total Municipal Building	21,400.00
Operating Expenses	
Bank Service Charges	400.00
City Clerk Salary	33,250.00
Contract Services	
Audit Services	15,000.00
City Administrator	21,635.10
Engineering Services	40,000.00
Fees-BCAD	1,750.00
Legal Fees	40,500.00
Outside Contract Services	6,500.00
Total Contract Services	125,385.10

City of Sandy Oaks
Profit & Loss Budget Overview
 October 2019 through September 2020

Exhibit B

	Oct '19 - Sep 20
Election Expense	8,500.00
Internal Auditor	435.00
Marshal Department	
Animal Control	
ACO - Fuel	2,500.00
ACO - Salaries	26,400.00
ACO - Vehicle Mtc	1,500.00
Containment/Facilities	9,000.00
Equipment and Supplies	2,500.00
Veterinarian Services	17,000.00
Total Animal Control	58,900.00
Marshal Dept - Contracted La...	140.00
Marshal Dept - Equipment	16,000.00
Marshal Dept - Fuel	3,500.00
Marshal Dept - Salaries	94,589.90
Marshal Dept - Supplies	3,300.00
Marshal Dept - Vehicle Mtc	2,200.00
Training/Certification	600.00
Total Marshal Department	179,229.90
Municipal Court	
Court Clerk	30,000.00
Court Collections	300.00
Court Supplies	2,000.00
Equipment	9,500.00
Municipal Judge	10,000.00
OCA Fees	25,000.00
Prosecutor	16,500.00
Total Municipal Court	93,300.00
Operations	
Books, Subscriptions, Refere...	1,000.00
G & A Vehicle	400.00
IT Services	25,000.00
Newspaper Publishing	8,000.00
Operating Supplies	4,500.00
Petty Cash - Advance	50.00
Post Office Box	200.00
Postage & Mailing Service	1,750.00
Printing and Copying	2,000.00
Telephone, Telecommunicati...	14,600.00
Total Operations	57,500.00

City of Sandy Oaks
Profit & Loss Budget Overview
 October 2019 through September 2020

Exhibit B

	Oct '19 - Sep 20
Utilities - Electricity	27,000.00
Utilities - Water	1,100.00
Total Operating Expenses	526,100.00
Other Types of Expenses	
Employee Benefits/Healthcare	22,475.00
Insurance - Liability, D and O	7,900.00
Workers Comp Insurance	4,725.00
Total Other Types of Expenses	35,100.00
Payroll Expenses	
ER Tax	18,750.00
Payroll Processing - SAPays	2,900.00
Total Payroll Expenses	21,650.00
Public Works	
Litter Removal	3,250.00
Park & City Grounds Projects	9,000.00
Public Works - Fuel	3,000.00
Public Works - Salaries	26,000.00
Public Works - Tools/Eqpt	8,500.00
Public Works - Vehicle Mtc	2,500.00
Streets - Barricades/Guardrails	500.00
Streets - Maintenance	5,000.00
Streets - Signs	5,000.00
Total Public Works	62,750.00
Reserve Funding	
GASB54 - Assigned	
Building Aquisition & Placem...	44,000.00
Lost Hills Low Water	159,000.00
Master Plan	48,000.00
Municipal Complex Infrastruc...	86,500.00
Total GASB54 - Assigned	337,500.00
Total Reserve Funding	337,500.00
Total Expense	1,008,100.00
Net Ordinary Income	0.00
Net Income	0.00

		<u>Budget as Amended 12/2/19</u>	<u>Proposed Amendments</u>	
Ordinary Income/Expense				
Income				
	Carryover Funds from Prior Year	390,000.00	332,600.00	(\$57,400) based on prior year's audit results
General Fund Revenues				
Add	Abatement		4,900.00	\$4,900
	Ad Valorem Taxes	354,011.00	340,000.00	(\$14,011)
Add	Animal Control Donations/Fees	0.00	0.00	
Add	CARES Fund	0.00	7,500.00	\$7,500
	Court Fines/Fees	75,000.00	70,000.00	(\$5,000)
Add	Fiesta Medals	0.00	3,000.00	\$3,000
	Franchise Fee	131,350.00	112,000.00	(\$19,350)
Rename	Park Donations	0.00	0.00	Rename from "Donations"
Remove	Police/Crime Fund	25,000.00	0.00	(WASH)
	Petty Cash	50.00	50.00	
	Sales Tax	136,350.00	136,350.00	
Remove	Street/Drainage Fund	25,000.00	0.00	(WASH)
Rename	TexPool	1,700.00	1,700.00	Rename from "Interest from Investments"
	Total General Fund Revenues	748,461.00	675,500.00	
	Total Income	1,138,461.00	1,008,100.00	
		1,138,461.00	1,008,100.00	

	<u>Budget as Amended 12/2/19</u>	<u>Proposed Amendments</u>	
Expense			
City Council & Mayor Expense			
Administrative Training & Educ	1,000.00	1,100.00	\$100
Community Programs	2,000.00	1,500.00	(\$500)
Conference, Convention, Meeting	1,000.00	500.00	(\$500)
Travel	200.00	500.00	\$300
Total City Council & Mayor Expense	4,200.00	3,600.00	
Municipal Building			
Building, Maintenance	15,000.00	0.00	(\$14,600)
Add Municipal Building - FSP	0.00	21,000.00	\$21,000
Add Municipal Building - Park	0.00	0.00	
Total Municipal Building	15,000.00	21,000.00	
Operating Expenses			
Bank Service Charges	300.00	400.00	\$100
City Clerk Salary	33,250.00	33,250.00	
Contract Services			
Audit Services	8,500.00	15,000.00	\$6,500
City Administrator	25,200.00	21,635.10	(\$3,565)
Engineering Services	40,000.00	40,000.00	
Fees-BCAD	1,280.00	1,750.00	\$470
Legal Fees	52,500.00	40,500.00	(12,000)
Add Outside Contract Services	0.00	6,500.00	\$6,500
Total Contract Services	127,480.00	125,385.10	

	<u>Budget as Amended 12/2/19</u>	<u>Proposed Amendments</u>	
	8,500.00	8,500.00	
	1,800.00	435.00	(1,365)
Rename	Marshal Department		Rename from "City Marshal"
Rename	Animal Control		Remove "Officer"
Add	ACO - Fuel	0.00	2,500.00
Add	ACO - Salaries	0.00	\$2,500
Add	ACO - Vehicle Mtc	0.00	\$26,400
	Containment/Facilities	7,500.00	1,500.00
	Equipment and Supplies	5,000.00	\$1,500
	Veterinarian Services	7,500.00	(\$2,500)
	Total Animal Control	20,000.00	58,900.00
Add	Marshal Dept - Contracted Labor	0.00	\$9,500
	Marshal Dept - Equipment	5,000.00	\$140
	Marshal Dept - Fuel	3,500.00	\$11,000
	Marshal Dept - Salaries	90,000.00	3,500.00
	Marshal Dept - Supplies	5,000.00	\$4,590
	Marshal Dept - Vehicle Mtc	5,000.00	(1,700.00)
Add	Training/Certification	0.00	(2,800.00)
	Total Marshal Department		600.00
			\$600
	Municipal Court		179,629.90
	Court Clerk	22,500.00	30,000.00
Add	Court Collections	0.00	\$7,500
Rename	Court Supplies	5,000.00	2,000.00
Rename	Equipment	9,500.00	300.00
	Municipal Judge	21,750.00	(\$3,000) rename from "Municipal Court - Other"
	OCA Fees	0.00	9,500.00
	Prosecutor	21,750.00	Rename from "Court Supplies"
	Total Municipal Court		10,000.00
			(\$11,750)
			\$25,000
			(\$5,250)
			93,300.00

	Budget as Amended 12/2/19	Proposed Amendments	
Operations			
Books, Subscriptions, Reference	200.00	1,000.00	\$800
G & A Vehicle	0.00	400.00	\$400
IT Services	16,500.00	25,000.00	\$8,500
Newspaper Publishing	800.00	8,000.00	\$7,200
Operating Supplies	2,000.00	4,500.00	\$2,500
Petty Cash - Advance	50.00	50.00	
Post Office Box	200.00	200.00	
Postage & Mailing Service	1,000.00	1,750.00	\$750
Printing and Copying	4,129.00	2,000.00	(\$2,129)
Telephone, Telecommunications	9,500.00	14,600.00	\$5,100
Total Operations	34,379.00	57,500.00	
Utilities - Electricity	22,000.00	27,000.00	\$5,000
Utilities - Water	752.00	1,100.00	\$348
Total Operating Expenses	437,461.00	526,500.00	
Other Types of Expenses			
Employee Benefits/Healthcare	15,000.00	22,475.00	\$7,475
Insurance - Liability, D and O	5,500.00	7,900.00	\$2,400
Workers Comp Insurance	7,000.00	4,725.00	(\$2,275)
Total Other Types of Expenses	27,500.00	35,100.00	
Payroll Expenses			
ER Tax	12,500.00	18,750.00	\$6,250
Payroll Processing - SAPays	3,600.00	2,900.00	(\$700)
Total Payroll Expenses	16,100.00	21,650.00	

	<u>Budget as Amended 12/2/19</u>	<u>Proposed Amendments</u>	
Public Works			
	3,250.00	3,250.00	
	25,000.00	9,000.00	(\$16,000)
	2,500.00	3,000.00	\$500
Rename	57,700.00	26,000.00	(\$31,700)
	6,500.00	8,500.00	\$2,000
	2,500.00	2,500.00	
	2,000.00	500.00	(\$1,500)
	25,000.00	5,000.00	(\$20,000)
	3,500.00	5,000.00	\$1,500
Total Public Works	127,950.00	62,750.00	
Reserve Funding			
GASB54 - Assigned			
	46,500.00	44,000.00	(\$2,500)
Remove	Commercial Development	7,500.00	0.00
Remove	Economic Survey	7,500.00	0.00
	220,000.00	159,000.00	(\$61,000)
	53,000.00	48,000.00	(\$5,000)
Add	Municipal Complex Infrastructure	0.00	86,500.00
Remove	Police/Crime Fund	25,000.00	0.00
Remove	Street/Drainage Fund	25,000.00	0.00
	384,500.00	337,500.00	
GASB54 - Restricted			
Remove	Operating Fund Reserves	125,750.00	0.00
Remove	Total GASB54 - Restricted	125,750.00	0.00
Total Reserve Funding	510,250.00	337,500.00	
Total Expense	1,138,461.00	1,008,100.00	
Net Ordinary Income	0.00	0.00	
Net Income	0.00	0.00	