

**CITY OF SANDY OAKS, TEXAS**

**ORDINANCE NO. 2026-273**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS AMENDING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 FOR MUNICIPAL PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, by Ordinance No. 2025-257 the City Council of the City of Sandy Oaks, Texas (“City”) adopted the City’s Annual Budget for Fiscal Year 2026, and amended by Ordinance No. 2026-266; and

**WHEREAS**, the City Council desires to make changes to the budget for municipal purposes as authorized by Chapter 102 of the Local Government Code;

**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 2026 incorporating the amendments authorized by Section 2 herein is attached as Exhibit B and is hereby approved by the City Council.

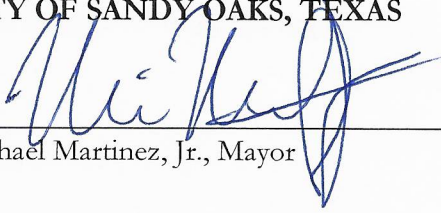
**SECTION 5. AUTHORIZATION.** The Mayor is authorized to make the transfers as set forth above, and file, or cause to be filed, a true and correct copy of this Ordinance, with the attached amended budget, with the City Secretary, and in the office of the County Clerk of Bexar County, Texas pursuant to 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.

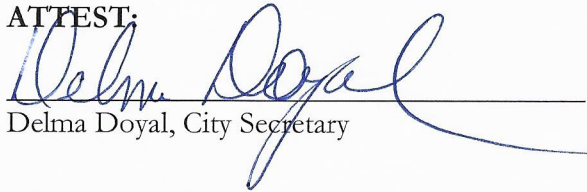
**SECTION 7. EFFECTIVE DATE.** This Ordinance shall take effect immediately from and after its passage.

**PASSED AND APPROVED** this 14<sup>th</sup> day of May, 2026.

**CITY OF SANDY OAKS, TEXAS**

  
\_\_\_\_\_  
Michael Martinez, Jr., Mayor

**ATTEST:**

  
\_\_\_\_\_  
Delma Doyal, City Secretary

# Exhibit B

Funding the Tom Repino Park Sign in highlighted in Orange

Funding the Website redesign highlighted in Yellow

Adding a revenue and expense line for the TNR in Green

## City of Sandy Oaks TX Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L October 2025 - September 2026

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
Carryover Funds from Prior Year		105,000.00	-105,000.00	0.00%
General Fund Revenues	100,000.00		100,000.00	
Ad Valorem Taxes			0.00	
Maintenance and Operations Tax	730,146.85	808,227.60	-78,080.75	90.34%
Road Bond I&S Tax		65,151.00	-65,151.00	0.00%
<b>Total Ad Valorem Taxes</b>	<b>\$ 730,146.85</b>	<b>\$ 873,378.60</b>	<b>-\$ 143,231.75</b>	<b>83.60%</b>
Animal Control Donations/Fees		1,000.00	-1,000.00	0.00%
Trap Neuter Release Grant	2,500.00	2,500.00		+ 2,500
Court			0.00	
Fines/Fees	106,923.81	260,000.00	-153,076.19	41.12%
MCBS-Municipal Court Security		2,000.00	-2,000.00	0.00%
MCTF-Municipal Court Technology		2,000.00	-2,000.00	0.00%
<b>Total Court</b>	<b>\$ 109,423.81</b>	<b>\$ 264,000.00</b>	<b>-\$ 154,576.19</b>	<b>41.45%</b>
Fees			0.00	
Clerical/Office Fees		1,000.00	-1,000.00	0.00%
Permit Fees	200.00	2,000.00	-1,800.00	10.00%
<b>Total Fees</b>	<b>\$ 200.00</b>	<b>\$ 3,000.00</b>	<b>-\$ 2,800.00</b>	<b>6.67%</b>
Franchise Fee			0.00	
CenterPoint Energy	1,073.76	3,000.00	-1,926.24	35.79%
CPS	79,743.78	146,000.00	-66,256.22	54.62%
<b>Total Franchise Fee</b>	<b>\$ 80,817.54</b>	<b>\$ 149,000.00</b>	<b>-\$ 68,182.46</b>	<b>54.24%</b>
Municipal Judge Health Plan		4,000.00	-4,000.00	0.00%
Opiod Abatement Funds		800.00	-800.00	0.00%
Park/Comm Ctr Donations		100.00	-100.00	0.00%
Sales Tax	109,278.50	200,000.00	-90,721.50	54.64%
School Crossing Guard Fund	1,163.24	6,000.00	-4,836.76	19.39%
<b>Total General Fund Revenues</b>	<b>\$ 1,131,029.94</b>	<b>\$ 1,501,278.60</b>	<b>-\$ 370,248.66</b>	<b>75.34%</b>
Interest Income	104.26	100.00	4.26	104.26%
Savings Account Contribution		0.00	0.00	
<b>Total Revenue</b>	<b>\$ 1,131,134.20</b>	<b>\$ 1,606,378.60</b>	<b>-\$ 475,244.40</b>	<b>70.42%</b>
<b>Gross Profit</b>	<b>\$ 1,131,134.20</b>	<b>\$ 1,606,378.60</b>	<b>-\$ 475,244.40</b>	<b>70.42%</b>
<b>Expenditures</b>				
Accounting Fees	1,200.00	3,600.00	-2,400.00	33.33%
Clerical/Officer/Permit Fees	2,050.00	3,000.00	-950.00	68.33%
Interest Expense	459.46		459.46	
Operating Expenses			0.00	
City Council & Mayor Expense		5,000.00	-5,000.00	0.00%

Administrative Training & Educ	1,239.75	1,000.00	239.75	123.98%	
Community Programs	429.84	1,000.00	-570.16	42.98%	
<b>Total City Council &amp; Mayor Expense</b>	<b>\$ 1,669.59</b>	<b>\$ 7,000.00</b>	<b>-\$ 5,330.41</b>	<b>23.85%</b>	
Clerical Salaries & TMRS			0.00		
City Administrator-Salary	9,690.40	40,000.00	-30,309.60	24.23%	
City Administrator-TMRS		2,120.00	-2,120.00	0.00%	
City Clerk Salary- TMRS	1,426.13	2,968.00	-1,541.87	48.05%	
City Clerk-Salary	20,881.66	56,000.00	-35,118.34	37.29%	
Community Center- TMRS	321.44	1,500.00	-1,178.56	21.43%	
Community Center-Salary	6,082.09	15,000.00	-8,917.91	40.55%	
<b>Total Clerical Salaries &amp; TMRS</b>	<b>\$ 38,401.72</b>	<b>\$ 117,588.00</b>	<b>-\$ 79,186.28</b>	<b>32.66%</b>	
Contract Services	1,014.52		1,014.52		
Audit Services	11,700.00	11,400.00	300.00	102.63%	
Engineering Services		7,500.00	-7,500.00	0.00%	
Fees-BCAD	3,946.66	3,000.00	946.66	131.56%	
Legal Fees	21,770.91	45,000.00	-23,229.09	48.38%	
<b>Total Contract Services</b>	<b>\$ 38,432.09</b>	<b>\$ 66,900.00</b>	<b>-\$ 28,467.91</b>	<b>57.45%</b>	
Municipal Buildings			0.00		
Municipal Bldg - City Hall	7,471.28	9,000.00	-1,528.72	83.01%	
Municipal Bldg - Park/Comm Ctr	668.12	8,000.00	-7,331.88	8.35%	- 1,000.00
Park/Comm Ctr Expenditures	954.88	9,000.00	-8,045.12	10.61%	- 1,000.00
<b>Total Municipal Buildings</b>	<b>\$ 9,094.28</b>	<b>\$ 26,000.00</b>	<b>-\$ 16,905.72</b>	<b>34.98%</b>	
Municipal Court Expenses	100,000.00		100,000.00		
Court Clerk Salary-TMRS	1,166.98	2,650.00	-1,483.02	44.04%	
Court Clerk-Salary	24,258.74	50,000.00	-25,741.26	48.52%	
Court Collections	268.45	8,000.00	-7,731.55	3.36%	- 2,000.00
Court Supplies		1,000.00	-1,000.00	0.00%	
Equipment-IT Expenses	1,176.12	4,000.00	-2,823.88	29.40%	
Municipal Judge		12,000.00	-12,000.00	0.00%	
Municipal Judge Health Plan		4,000.00	-4,000.00	0.00%	
OCA Fees	36,775.27	50,000.00	-13,224.73	73.55%	
Prosecutor	735.00	14,000.00	-13,265.00	5.25%	
<b>Total Municipal Court Expenses</b>	<b>\$ 164,380.56</b>	<b>\$ 145,650.00</b>	<b>\$ 18,730.56</b>	<b>112.86%</b>	
Operating Expenses-Municipal			0.00		
Books, Subscriptions, Reference	735.54	2,000.00	-1,264.46	36.78%	
G & A Vehicle			0.00		
G&A Vehicle Fuel		1,000.00	-1,000.00	0.00%	
G&A Vehicle Maintenance		2,000.00	-2,000.00	0.00%	
<b>Total G &amp; A Vehicle</b>	<b>\$ 0.00</b>	<b>\$ 3,000.00</b>	<b>-\$ 3,000.00</b>	<b>0.00%</b>	
IT Services	4,639.60	12,000.00	-7,360.40	38.66%	
Website Redesign		14,400.00			+ 14,400.00
Newspaper Publishing	3,001.78	8,000.00	-4,998.22	37.52%	
NNO Sponsorship	635.69	3,500.00	-2,864.31	18.16%	
Operating Supplies	399.98	3,600.00	-3,200.02	11.11%	- 4,400.00

Post Office Box	122.56	200.00	-77.44	61.28%	
Postage & Mailing Service	872.88	2,000.00	-1,127.12	43.64%	
Printing and Copying	1,323.58	4,000.00	-2,676.42	33.09%	
Telephone, Telecommunications	23,995.17	23,000.00	995.17	104.33%	
<b>Total Operating Expenses-Municipal</b>	<b>\$ 35,726.78</b>	<b>\$ 75,700.00</b>	<b>-\$ 39,973.22</b>	<b>47.20%</b>	
<b>Other Types of Expenses</b>			0.00		
Bank Service Charges	847.22	500.00	347.22	169.44%	
Election Expense		3,500.00	-3,500.00	0.00%	
Insurance			0.00		
Employee Benefits/Healthcare	64,897.39	111,000.00	-46,102.61	58.47%	
Insurance - Liability, D and O	10,325.50	14,000.00	-3,674.50	73.75%	
Workers Comp Insurance	7,444.00	17,000.00	-9,556.00	43.79%	
<b>Total Insurance</b>	<b>\$ 82,666.89</b>	<b>\$ 142,000.00</b>	<b>-\$ 59,333.11</b>	<b>58.22%</b>	
Payroll	4,342.75		4,342.75		
Payroll Processing	5,193.25	7,000.00	-1,806.75	74.19%	
<b>Total Payroll</b>	<b>\$ 9,536.00</b>	<b>\$ 7,000.00</b>	<b>\$ 2,536.00</b>	<b>136.23%</b>	
Utilities			0.00		
Utilities - Electricity	19,645.87	40,000.00	-20,354.13	49.11%	
Utilities - Water	1,518.87	2,000.00	-481.13	75.94%	
<b>Total Utilities</b>	<b>\$ 21,164.74</b>	<b>\$ 42,000.00</b>	<b>-\$ 20,835.26</b>	<b>50.39%</b>	
<b>Total Other Types of Expenses</b>	<b>\$ 114,214.85</b>	<b>\$ 195,000.00</b>	<b>-\$ 80,785.15</b>	<b>58.57%</b>	
<b>Payroll Expenses</b>			0.00		
ER Tax	82,895.43	50,000.00	32,895.43	165.79%	
ER TMRS	11,169.61	25,000.00	-13,830.39	44.68%	
<b>Total Payroll Expenses</b>	<b>\$ 94,065.04</b>	<b>\$ 75,000.00</b>	<b>\$ 19,065.04</b>	<b>125.42%</b>	
<b>Police Department Expenses</b>			0.00		
<b>Animal Control Operations</b>			0.00		
Containment/Facilities	2,158.14	10,000.00	-7,841.86	21.58%	
Equipment and Supplies	4,307.29	10,000.00	-5,692.71	43.07%	
Fuel	826.56	5,000.00	-4,173.44	16.53%	
Salaries	39,665.17	114,000.00	-74,334.83	34.79%	
TMRS	2,226.78	6,042.00	-3,815.22	36.86%	
Training/Certification	324.00	2,000.00	-1,676.00	16.20%	- 2,000.00
Vehicle Maintenance	7,392.33	5,000.00	2,392.33	147.85%	
Trap Neuter Release Grant		2,500.00			+ 2,500
Veterinarian Services	13,653.74	10,000.00	3,653.74	136.54%	
<b>Total Animal Control Operations</b>	<b>\$ 70,554.01</b>	<b>\$ 164,542.00</b>	<b>-\$ 93,987.99</b>	<b>42.88%</b>	
Code Enforcement Abatement Exp	283.84	10,000.00	-9,716.16	2.84%	
<b>Police Department Operations</b>			0.00		
Equipment & Supplies	47,391.78	45,000.00	2,391.78	105.32%	
Fuel	3,349.07	10,000.00	-6,650.93	33.49%	
Salaries	149,674.90	434,000.00	-284,325.10	34.49%	- 6,000.00
TMRS	7,251.30	23,850.00	-16,598.70	30.40%	
Training/Certification	3,443.86	6,000.00	-2,556.14	57.40%	

<b>Vehicle Maintenance</b>	2,452.33	8,000.00	-5,547.67	30.65%	- 2,000.00
<b>Total Police Department Operations</b>	<b>\$ 213,563.24</b>	<b>\$ 526,850.00</b>	<b>-\$ 313,286.76</b>	<b>40.54%</b>	
<b>Total Police Department Expenses</b>	<b>\$ 284,401.09</b>	<b>\$ 701,392.00</b>	<b>-\$ 416,990.91</b>	<b>40.55%</b>	
<b>Public Works</b>			0.00		
<b>Fuel</b>	4,150.19	5,000.00	-849.81	83.00%	
<b>Litter Removal</b>	1,855.20	3,500.00	-1,644.80	53.01%	
<b>Park &amp; City Grounds Projects</b>	350.00	11,000.00	-10,650.00	3.18%	+ 6,000.00
<b>Salaries</b>	55,057.15	150,000.00	-94,942.85	36.70%	
<b>Streets - Maintenance</b>	179.19	14,000.00	-13,820.81	1.28%	
<b>Streets - Signs</b>	1,620.74	5,000.00	-3,379.26	32.41%	
<b>TMRS</b>	3,481.03	7,950.00	-4,468.97	43.79%	
<b>Tools and Equipment</b>	13,144.34	16,000.00	-2,855.66	82.15%	
<b>Uniforms</b>	7,446.23	3,000.00	4,446.23	248.21%	
<b>Vehicle Maintenance</b>	583.11	6,000.00	-5,416.89	9.72%	- 2,000.00
<b>Total Public Works</b>	<b>\$ 87,867.18</b>	<b>\$ 221,450.00</b>	<b>-\$ 133,582.82</b>	<b>39.68%</b>	
<b>Total Operating Expenses</b>	<b>\$ 868,253.18</b>	<b>\$ 1,631,680.00</b>	<b>-\$ 763,426.82</b>	<b>53.21%</b>	
<b>Police IT Hardware &amp; Software</b>	25,658.73	30,000.00	-4,341.27	85.53%	
<b>Reserve Funding</b>			0.00		
<b>GASB54 - Assigned</b>			0.00		
<b>Road Bond I&amp;S</b>	57,923.00	65,151.00	-7,228.00	88.91%	
<b>Total GASB54 - Assigned</b>	<b>\$ 57,923.00</b>	<b>\$ 65,151.00</b>	<b>-\$ 7,228.00</b>	<b>88.91%</b>	
<b>GASB54 - Restricted</b>			0.00		
<b>MCBS-Municipal Court Security</b>		2,700.00	-2,700.00	0.00%	
<b>MCTF-Municipal Court Technology</b>		2,200.00	-2,200.00	0.00%	
<b>Required Public Notice-Posting</b>		1,500.00	-1,500.00	0.00%	
<b>School Crossing Guard Fund</b>		6,000.00	-6,000.00	0.00%	
<b>Total GASB54 - Restricted</b>	<b>\$ 0.00</b>	<b>\$ 12,400.00</b>	<b>-\$ 12,400.00</b>	<b>0.00%</b>	
<b>Total Reserve Funding</b>	<b>\$ 57,923.00</b>	<b>\$ 77,551.00</b>	<b>-\$ 19,628.00</b>	<b>74.69%</b>	
<b>Total Expenditures</b>	<b>\$ 955,544.37</b>	<b>\$ 1,745,831.00</b>	<b>-\$ 790,286.63</b>	<b>54.73%</b>	
<b>Net Operating Revenue</b>	<b>\$ 175,589.83</b>	<b>-\$ 139,452.40</b>	<b>\$ 315,042.23</b>	<b>-125.91%</b>	
<b>Net Revenue</b>	<b>\$ 175,589.83</b>	<b>-\$ 139,452.40</b>	<b>\$ 315,042.23</b>	<b>-125.91%</b>	

Monday, May 11, 2026 08:47:35 AM GMT-7 - Cash Basis