

CITY OF SANDY OAKS
NOTICE OF PUBLIC HEARING ON
PROPOSED 2027 FISCAL YEAR BUDGET
(OCTOBER 1, 2026 - SEPTEMBER 30, 2027)

The City Council of the City of Sandy Oaks will hold a public hearing on the proposed budget for the 2027 Fiscal Year, beginning October 1, 2026 and ending on September 30, 2027. The public hearing will be held at 6:30 p.m. on July 23, 2026 at City Hall, 22870 Priest Road, Sandy Oaks, Texas 78112. At the termination of the public hearing, the City Council may adopt the budget for the 2027 Fiscal Year or may adopt the budget at a subsequent meeting. The proposed budget is available for inspection at the City Secretary's office at City Hall, 22870 Priest Road, Sandy Oaks, Texas 78112 during the normal business hours of 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m., Monday through Friday, excluding holidays. It is also available on the homepage of the City's website at the City's website, www.cityofsandyoaks.com.

This budget will raise more total property taxes than last year's budget by \$772,251.63 which is a 53% increase from last year's budget, and of that amount \$0 is tax revenue to be raised from new property added to the tax roll this year.

Taxpayer Impact Statement

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2027, beginning October 1, 2026 and ending September 30, 2027, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

	Total tax rate (per \$100 of value)	Median-Valued Homestead Property	Tax on average homestead
2025-2026 Budget Adopted Rate	\$0.341800	\$136,478	\$466.48
2026-2027 Proposed Budget No-New-Revenue Rate	\$0.331092	\$140,891	\$466.48
2026-2027 Proposed Budget Proposed Rate	\$0.633404	\$140,891	\$892.41

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			0.00	
General Fund Revenues		30,000.00	-30,000.00	0.00%
Ad Valorem Taxes			0.00	
Maintenance and Operations Tax		1,451,860.67	-1,451,860.67	0.00%
Road Bond I&S Tax		166,161.62	-166,161.62	0.00%
Total Ad Valorem Taxes	\$ 0.00	\$ 1,618,022.29	-\$ 1,618,022.29	0.00%
Court			0.00	
Fines/Fees		150,000.00	-150,000.00	0.00%
MCBS-Municipal Court Security		2,000.00	-2,000.00	0.00%
MCTF-Municipal Court Technology		2,000.00	-2,000.00	0.00%
Total Court	\$ 0.00	\$ 154,000.00	-\$ 154,000.00	0.00%
Fees			0.00	
Clerical/Office Fees		3,000.00	-3,000.00	0.00%
Permit Fees		3,000.00	-3,000.00	0.00%
Animal Control Fines/Fees		3,000.00	-3,000.00	0.00%
Total Fees	\$ 0.00	\$ 9,000.00	-\$ 9,000.00	0.00%
Franchise Fee			0.00	
CenterPoint Energy		3,000.00	-3,000.00	0.00%
CPS		145,000.00	-145,000.00	0.00%
Waste Connections		15,000.00	-15,000.00	0.00%
Total Franchise Fee	\$ 0.00	\$ 163,000.00	-\$ 163,000.00	0.00%
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		180,000.00	-180,000.00	0.00%
School Crossing Guard Fund		6,000.00	-6,000.00	0.00%
Total General Fund Revenues	\$ 0.00	\$ 2,164,922.29	-\$ 2,164,922.29	0.00%
Interest Income		100.00	-100.00	0.00%
Total Revenue	\$ 0.00	\$ 2,165,022.29	-\$ 2,165,022.29	0.00%
Gross Profit	\$ 0.00	\$ 2,165,022.29	-\$ 2,165,022.29	0.00%
Expenditures				
Accounting Fees		3,600.00	-3,600.00	0.00%
Clerical/Officer/Permit Fees		3,000.00	-3,000.00	0.00%
Interest Expense			500.00	
Operating Expenses			0.00	
City Council & Mayor Expense				

City Council & Mayor Expense	5,000.00	-5,000.00	0.00%
Administrative Training & Educ	1,000.00	-1,000.00	0.00%
Community Programs	1,000.00	-1,000.00	0.00%
Total City Council & Mayor Expense	\$ 0.00	\$ 7,000.00	-\$ 7,000.00 0.00%
Clerical Salaries & TMRS		0.00	
City Administrator-Salary	100,000.00	-100,000.00	0.00%
City Administrator-TMRS	5,300.00	-5,300.00	0.00%
City Clerk-Salary	61,600.00	-61,600.00	0.00%
City Clerk Salary- TMRS	3,264.80	-3,264.80	0.00%
Community Center-Salary	15,750.00	-15,750.00	0.00%
Community Center- TMRS	834.75	-834.75	0.00%
Total Clerical Salaries & TMRS	\$ 0.00	\$ 186,749.55	-\$ 186,749.55 0.00%
Contract Services		0.00	
Audit Services	12,200.00	-12,200.00	0.00%
Engineering Services	7,500.00	-7,500.00	0.00%
Fees-BCAD	5,000.00	-5,000.00	0.00%
Legal Fees	45,000.00	-45,000.00	0.00%
Total Contract Services	\$ 0.00	\$ 69,700.00	-\$ 69,700.00 0.00%
Municipal Buildings		0.00	
Municipal Bldg - City Hall	9,000.00	-9,000.00	0.00%
Municipal Bldg - Park/Comm Ctr	8,000.00	-8,000.00	0.00%
Park/Comm Ctr Expenditures	9,000.00	-9,000.00	0.00%
Total Municipal Buildings	\$ 0.00	\$ 26,000.00	-\$ 26,000.00 0.00%
Municipal Court Expenses		0.00	
Court Clerk-Salary	55,000.00	-55,000.00	0.00%
Court Clerk Salary-TMRS	2,915.00	-2,915.00	0.00%
Deputy Court Clerk-Salary	15,600.00	-15,600.00	0.00%
Deputy Court Clerk Salary-TMRS	826.80	-826.80	0.00%
Court Collections	20,000.00	-20,000.00	0.00%
Court Supplies	1,000.00	-1,000.00	0.00%
Equipment-IT Expenses	5,000.00	-5,000.00	0.00%
Municipal Judge	12,000.00	-12,000.00	0.00%
Municipal Judge Health Plan	4,000.00	-4,000.00	0.00%
OCA Fees	50,000.00	-50,000.00	0.00%
Prosecutor	14,000.00	-14,000.00	0.00%
Total Municipal Court Expenses	\$ 0.00	\$ 180,341.80	-\$ 180,341.80 0.00%
Operating Expenses-Municipal		0.00	
Books, Subscriptions, Reference	2,000.00	-2,000.00	0.00%
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%
Total G & A Vehicle	\$ 0.00	\$ 3,000.00	-\$ 3,000.00 0.00%
IT Services	20,000.00	-20,000.00	0.00%
Codification	15,000.00	-15,000.00	0.00%

Newspaper Publishing		8,000.00	-8,000.00	0.00%
NNO Sponsorship		3,500.00	-3,500.00	0.00%
Operating Supplies		3,600.00	-3,600.00	0.00%
Post Office Box		200.00	-200.00	0.00%
Postage & Mailing Service		2,000.00	-2,000.00	0.00%
Printing and Copying		4,000.00	-4,000.00	0.00%
Telephone, Telecommunications		30,000.00	-30,000.00	0.00%
Total Operating Expenses-Municipal	\$ 0.00	\$ 91,300.00	-\$ 91,300.00	0.00%
Other Types of Expenses			0.00	
Bank Service Charges		2,500.00	-2,500.00	0.00%
Election Expense		3,500.00	-3,500.00	0.00%
Insurance			0.00	
Employee Benefits/Healthcare		125,000.00	-125,000.00	0.00%
Insurance - Liability, D and O		17,000.00	-17,000.00	0.00%
Workers Comp Insurance		15,000.00	-15,000.00	0.00%
Total Insurance	\$ 0.00	\$ 157,000.00	-\$ 157,000.00	0.00%
Payroll			0.00	
Payroll Processing		15,000.00	-15,000.00	0.00%
Total Payroll	\$ 0.00	\$ 15,000.00	-\$ 15,000.00	0.00%
Utilities			0.00	
Utilities - Electricity		45,000.00	-45,000.00	0.00%
Utilities - Water		2,500.00	-2,500.00	0.00%
Total Utilities	\$ 0.00	\$ 47,500.00	-\$ 47,500.00	0.00%
Total Other Types of Expenses	\$ 0.00	\$ 225,500.00	-\$ 225,500.00	0.00%
Payroll Expenses			0.00	
ER Tax		125,000.00	-125,000.00	0.00%
ER TMRS	0.00	21,000.00	-21,000.00	0.00%
Total Payroll Expenses	\$ 0.00	\$ 146,000.00	-\$ 146,000.00	0.00%
Police Department Expenses			0.00	
Animal Control Operations			0.00	
Containment/Facilities		10,000.00	-10,000.00	0.00%
Equipment and Supplies		10,000.00	-10,000.00	0.00%
Fuel		5,000.00	-5,000.00	0.00%
Salaries		125,000.00	-125,000.00	0.00%
TMRS		6,625.00	-6,625.00	0.00%
Training/Certification		2,000.00	-2,000.00	0.00%
Uniforms		1,500.00	-1,500.00	0.00%
Vehicle Maintenance		5,000.00	-5,000.00	0.00%
Veterinarian Services		20,000.00	-20,000.00	0.00%
Total Animal Control Operations	\$ 0.00	\$ 185,125.00	-\$ 185,125.00	0.00%
Code Enforcement Abatement Exp		5,000.00	-5,000.00	0.00%
Police Department Operations			0.00	
Equipment & Supplies		45,000.00	-45,000.00	0.00%
Fuel		10,000.00	-10,000.00	0.00%

Salaries	500,000.00	-500,000.00	0.00%	
TMRS	26,500.00	-26,500.00	0.00%	
Training/Certification	9,000.00	-9,000.00	0.00%	
Vehicle Maintenance	10,000.00	-10,000.00	0.00%	
Total Police Department Operations	\$ 0.00	\$ 600,500.00	-\$ 600,500.00	0.00%
Total Police Department Expenses	\$ 0.00	\$ 790,625.00	-\$ 790,625.00	0.00%
Public Works		0.00		
Fuel	5,000.00	-5,000.00	0.00%	
Litter Removal	3,500.00	-3,500.00	0.00%	
Park & City Grounds Projects	5,000.00	-5,000.00	0.00%	
Salaries	165,000.00	-165,000.00	0.00%	
TMRS	8,745.00	-8,745.00	0.00%	
Streets - Maintenance	14,000.00	-14,000.00	0.00%	
Streets - Signs	5,000.00	-5,000.00	0.00%	
Tools and Equipment	6,000.00	-6,000.00	0.00%	
Uniforms	5,000.00	-5,000.00	0.00%	
Vehicle Maintenance	6,000.00	-6,000.00	0.00%	
Total Public Works	\$ 0.00	\$ 223,245.00	-\$ 223,245.00	0.00%
Total Operating Expenses	\$ 0.00	\$ 1,946,461.35	-\$ 1,946,461.35	0.00%
Police IT Hardware & Software	30,000.00	-30,000.00	0.00%	
Reserve Funding		0.00		
GASB54 - Assigned		0.00		
Road Bond/ACO Building I&S	166,161.62	-166,161.62	0.00%	
Total GASB54 - Assigned	\$ 0.00	\$ 166,161.62	-\$ 166,161.62	0.00%
GASB54 - Restricted		0.00		
MCBS-Municipal Court Security	2,700.00	-2,700.00	0.00%	
MCTF-Municipal Court Technology	2,200.00	-2,200.00	0.00%	
Required Public Notice-Posting	1,500.00	-1,500.00	0.00%	
School Crossing Guard Fund	6,000.00	-6,000.00	0.00%	
Total GASB54 - Restricted	\$ 0.00	\$ 12,400.00	-\$ 12,400.00	0.00%
Total Reserve Funding	\$ 0.00	\$ 178,561.62	-\$ 178,561.62	0.00%
Total Expenditures	\$ 0.00	\$ 2,161,622.97	-\$ 2,161,622.97	0.00%
Net Operating Revenue	\$ 0.00	\$ 3,399.32	-\$ 3,399.32	0.00%
Net Revenue	\$ 0.00	\$ 3,399.32	-\$ 3,399.32	0.00%