



FY 2011-2012 Final Budget

Section 102.005 of the Texas Local Government Code requires that the following statement be placed on the cover page of the proposed budget:

This budget will raise more total property taxes than last year's budget by \$21,490 or 1.48%, and of that amount \$35,985.61 is tax revenue to be raised from new property added to the tax roll this year.



FY 2011-2012 Final Budget

General Information on the City of Oak Point

The City of Oak Point is a community of approximately 2,900 residents located in the northeast quadrant of Denton County in north central Texas approximately 40 miles north of Dallas. Oak Point is located just south of US 380 nearly equidistant between Denton and Frisco. While our community, bordered by scenic Lake Lewisville, provides a tranquil setting away from the pressures of a more urban environment, Oak Point is located just 10 miles from the Dallas North Tollway, seven miles from IH-35E, and 25 miles from the Dallas/Forth Worth International Airport.

The City Council and Staff

The City of Oak Point is a general law municipality and operates under a Council-Manager form of government. The mayor and five City Council members are:

- Jim Wohletz (Mayor)
- Tom Bahl (Mayor Pro Tem)
- Colleen Cameron
- Lynn Harpold
- Keith Palmer
- Chris Sweet

The City of Oak Point adopted the Council-Manager form of government in 2001. The Council-Manager form of government is a very common form of government in Texas. Under this form of government, the City Council employs a professional, trained city manager to implement the policies, contracts, and agreements that are approved by the City Council. The City Manager is also responsible for managing the daily operations of the City and for implementing the City's budget. The City's budget includes twenty (20) full-time positions.

City Departments and Positions

Administration (4)

City Manager
City Secretary
Finance Manager
Building/Court Clerk

Department of Public Safety (13)

Director of Public Safety
Sergeant
Six (6) Police Officers
Four (4) Firefighters
DPS/Utility Billing Clerk

Public Works (3)

Public Works Superintendent
Equipment Operator
Laborer

The Budget Process and Schedule

The City Manager is required by ordinance to prepare the City's annual budget and submit the budget to the City Council. After receiving input from the City Council at two budget workshops, the City Manager filed the attached proposed budget with the City Secretary on Wednesday, August 3. A public hearing was held regarding the budget on Tuesday, August 23 at 6:00 p.m. in the Oak Point Community Room at 100-B Naylor Road. The City Council is scheduled to take final action on the budget and the associated tax rate at their regular meeting on Monday, September 19.

The FY 2011-2012 Proposed Budget

The City's budget is divided into several accounts, known as funds. These funds include the General Fund, a Capital Projects Fund, the Interest & Sinking (I & S or Debt Service) Fund, the Wastewater Fund, the Economic Development Corporation (EDC) Fund, a Street Maintenance Fund, a Municipal Development District (MDD) Fund, a Vehicle Replacement Fund, and a Parks Development Fund.

GENERAL FUND

The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. Departments dependent upon the General Fund include Administration, Public Safety, and Public Works. The General Fund also finances functions or services such as human resources, code enforcement, emergency medical/ambulance services, municipal court, and animal control. Each of the primary funding sources of the General Fund is summarized as follows.

General Fund Revenue - Taxable Assessed Values

The total adjusted taxable assessed value of properties in Oak Point for FY2010-2011 was \$253,770,877. This past spring, the Denton County Appraisal District (DCAD) suggested that the current market situation would likely result in the 2011 Residential Appraisal Roll of most cities decreasing by 1-2%. However, the total net taxable values that were finalized by the DCAD for Oak Point were \$257,663,616, an increase of just over 1.5% from 2010 values. Of this amount, \$1,418,544 remains under protest so the values will change slightly.

Anticipating that property values would remain nearly constant from 2010 to 2011, the general approach taken to this year's budget was to try to increase or at least maintain a similar level of service from the previous year while working with less overall revenue. Also, the budget was prepared on the assumption that the City Council prefers that proposed expenditures not exceed projected revenues with the exception of using undesignated and unreserved funds towards the City Hall project. The proposed budget shows projected revenues exceeding proposed expenditures in the General Fund by \$12,956.

By applying an M&O tax rate of \$ 0.514637 to \$257,663,616 and using a 98.5% collection rate, the total net taxable value, M&O tax revenue in FY 2011-2012 is estimated to total \$1,306,142 -- less than the projected collections of \$1,361,000 for FY 2010-2011. However, it should be noted that the M&O tax rate and the projected revenue from FY 2011-2012 collections are less than they were in FY 2010-2011 because debt payments that were previously paid by the General Fund have been shifted to the I&S Fund. As a result, the M&O tax rate and tax revenue in the General Fund will decrease while the I&S tax rate and tax revenue in the I&S Fund will increase.

General Fund Revenue - Sales Tax

As illustrated in the following table, the City's sales tax revenues have remained generally constant in Oak Point during the last three years despite the general state of the economy.

| | July 2007 thru June 2008 | July 2008 thru June 2009 | July 2009 thru June 2010 | July 2010 thru June 2011 |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| July | 12,072.15 | 11,665.12 | 6,963.09 | 8,718.01 |
| August | 9,275.86 | 10,271.59 | 12,362.25 | 13,117.11 |
| September | 9,519.66 | 12,274.08 | 13,178.59 | 10,141.73 |
| October | 8,823.50 | 12,628.61 | 7,812.20 | 11,008.77 |
| November | 9,920.35 | 12,121.99 | 9,462.33 | 11,194.36 |
| December | 9,788.95 | 10,852.01 | 12,059.96 | 8,630.49 |
| January | 9,021.77 | 7,569.67 | 8,503.30 | 8,695.48 |
| February | 8,555.54 | 10,888.12 | 12,278.74 | 11,816.57 |
| March | 9,504.06 | 10,094.10 | 11,068.37 | 12,760.67 |
| April | 8,908.65 | 7,652.07 | 9,943.20 | 9,148.33 |
| May | 9,881.03 | 12,210.88 | 14,309.15 | 11,662.92 |
| June | 10,462.06 | 8,881.72 | 9,667.96 | 9,446.20 |
| Totals | 115,733.58 | 127,109.96 | 127,609.14 | 126,340.64 |
| Monthly Average | 9,644.47 | 10,592.50 | 10,634.10 | 10,528.39 |

(Note that the above totals represent the totals sales tax forwarded to the City on a monthly basis. These amounts are then allocated between the General Fund, the EDC Fund, and the Street Maintenance Fund at the appropriate ratio.)

Since there is no reason to anticipate any new growth in the City's sales tax revenues, revenue from sales tax is being projected for FY 2011-2012 at a rate equal to the monthly average for the last 12 months which equates to \$6,016.24 per month for the General Fund.

General Fund Revenue - Permit Fees

While developable lots are available within Emerald Sound and Eagle's Landing, the custom home market remains slow. Sales of entry level housing are slightly better. The City should see some revenue from building permits in Woodridge Estates (the developer has received approval of his Phase 2 plat and is now seeking construction bids) and potentially from Wellington Trace (per the recently approved Amended Consent Agreement). Because revenue from building permits is based on several unpredictable variables, the proposed FY2011-2012 budget is based on revenue from approximately 25

new permits. In comparison, 28 building permits were issued for new homes during FY2008-2009, 36 building permits were issued for new homes during FY2010-2011, and 19 building permits have been issued for new homes to date during FY2010-2011.

General Fund Revenue – Franchise Fees

Without the addition of a large number of rooftops in the City, franchise fees from various electric, telephone, water, cable, and the City’s solid waste provider, Republic/Allied Waste, are expected to remain steady. Revenue from franchise fees is being budgeted at levels equal to FY2010-2011 projected totals.

General Fund Revenue – Denton County Fire District

The City is compensated for providing fire protection services to certain unincorporated areas of Denton County. This revenue is based on a flat base fee and on the number of service calls or runs. Revenue from base runs is expected to increase slightly from \$50,000 to \$54,000.

General Fund Revenue – Cross Oaks Ranch – In 2008, the City entered into a contract with Cross Oaks Ranch. The City provides patrol services to Cross Oaks Ranch in exchange for quarterly payments of \$30,000. The agreement automatically extends for one year periods unless a party to the agreement terminates the agreement at least ninety days prior to the expiration of the agreement. As there are no indications that the agreement will be discontinued, the proposed budget includes \$120,000 of revenue resulting from the agreement.

General Fund Revenue - Fines

Total revenue from fines in FY2010-2011 is projected to be slightly less than was budgeted. Revenue from fines is hard to predict because the number and type of citations and fine amounts for the various citations are all variable. FY 2010-2011 revenue from fines is projected to be \$41,350 compared to approximately \$37,000 in FY2009-2010 and \$58,000 in FY2008-2009. Revenue for FY2011-2012 is projected at the same level as FY2010-2011.

General Fund Revenue - Summary

The proposed budget currently reflects a total of \$1,898,400 of revenue in the General Fund, a decrease of 1.6% from the \$1,929,803 in the FY2010-2011 budget. As noted above, the primary reason for the decrease is the shifting of some tax revenue and debt payments from the General Fund to the I&S Fund.

General Fund Expenditures

The FY2010-2011 General Fund amended budget included \$1,924,986 of expenditures. The proposed FY2011-2012 budgets for departments financed by the General Fund include a total of \$1,885,444 of expenditures – a decrease of just over 2%. However, one must again note that some debt previously

funded by the General Fund will now be funded by the I&S Fund. New expenditures or noted increases from prior year expenditures contained with the proposed FY 2011-2012 budget include:

- Slight increases to budgets of SpringFest, FreedomFest, and WinterFest;
- Replacement of bunker gear;
- Additional training expenses;
- Market adjustments to some salaries; and
- Anticipated increases in medical insurance premiums.

Although the bid process for medical insurance is not complete, the proposed expenditures reflect increases in the premiums for medical insurance. Once the bidding process is complete, City staff will present the various options to the City Council.

General Fund Reserve Balance

It is standard practice for cities to maintain cash reserves that are equal to or greater than three months or 25% of the operating budget. The FY2010-2011 budget combined the balances of the Contingency Fund and Emergency Fund of \$188,837 and \$202,023 respectively into a single Contingency/Reserve Fund and increased the reserve balance to an amount equal to 25% of the proposed operating expenses. The proposed FY2011-2012 budget includes a Contingency/Reserve Fund equal to 25% of the proposed operating expenses.

CAPITAL PROJECT FUND

A Capital Project Fund is used to track expenditures when constructing capital facilities such as municipal buildings, streets, or other infrastructure being financed from bond proceeds or transfers from other funds. The City Council approved a FY 2010-2011 budget amendment to transfer funds from the General Fund to a Capital Projects Fund to use for architectural and engineering design services for the City Hall project. The proposed budget reflects a transfer of \$600,000 from the General Fund to a Capital Projects Fund. The transfer provides the City with the flexibility to use the funds for the construction of City Hall should the City Council award a bid to proceed with the project.

INTEREST AND SINKING (I & S) FUND

The Debt Service (or I & S) Fund is financed by property taxes and is used to pay the principal, interest, and related costs on the City's long-term liabilities. The City's I & S tax rate is entirely dependent upon the amount of debt owed and/ issued by the City. Items financed by the I & S Fund and the associated payments are:

- | | |
|--|----------|
| • 1998 General Obligation bond (principal) | \$75,000 |
| • 1998 General Obligation bond (interest) | \$29,850 |
| • 2001 KME Pumper Truck | \$13,811 |
| • 2004 Freightliner/Engine 1 payment | \$16,985 |

- Financial Software

\$24,736

As noted above, debt payments that were previously paid by the General Fund have been shifted to the I&S Fund. Specifically, the monthly payments for the INCODE software will now be paid by the I&S Fund. As a result, the I&S tax rate will increase accordingly. At the end of FY 2010-2011, it is anticipated that the I&S Fund will have a balance of approximately \$43,000 of which staff is proposing to utilize approximately \$10,000 towards FY2011-2012 debt payments.

When an I & S rate of \$ 0.058363 is combined with an M & O rate of \$ 0.514637, the City's 2011 tax rate will be \$ 0.573 -- slightly less than the 2010 tax rate of \$ 0.573264. The following chart provides a comparison of Collin County cities and their 2009 and 2010 tax rates.

| City | 2009 Total Tax Rate | 2010 Total Tax Rate | % Increase/Decrease from 2009 to 2010 |
|------------------|---------------------|---------------------|---------------------------------------|
| Fort Worth | .85500 | .85500 | -- |
| Dallas | .74790 | .79700 | 6.6% |
| Lake Dallas | .71000 | .71000 | -- |
| The Colony | .68800 | .68550 | -0.4% |
| Denton | .66652 | .68975 | 3.5% |
| Celina | .64500 | .64500 | -- |
| Coppell | .64146 | .69046 | 7.6% |
| Pilot Point | .64000 | .68000 | 6.3% |
| Little Elm | .63449 | .665229 | 4.8% |
| Krum | .633855 | .633855 | -- |
| Sanger | .62000 | .633049 | 2.1% |
| Carrollton | .617875 | .617875 | -- |
| Corinth | .57698 | .59292 | 2.8% |
| Oak Point | .573264 | .573264 | -- |
| Highland Village | .56963 | .56963 | -- |
| Justin | .54921 | .64261 | 17.0% |
| Aubrey | .54659 | .601014 | 10.0% |
| Prosper | .52000 | .52000 | -- |
| Plano | .48860 | .48860 | -- |
| Trophy Club | .47000 | .51500 | 9.6% |
| Frisco | .46500 | .46500 | -- |
| Southlake | .46200 | .46200 | -- |
| Flower Mound | .44970 | .44970 | -- |
| Lewisville | .44021 | .44021 | -- |
| Hackberry | .432346 | .475350 | 9.9% |
| Hickory Creek | .424287 | .424287 | -- |
| Argyle | .38500 | .39750 | 3.2% |
| Roanoke | .37512 | .37512 | -- |
| Ponder | .36064 | .36064 | -- |
| Grapevine | .35000 | .35000 | -- |

| | | | |
|---------------------|-----------------|-----------------|-------------|
| Shady Shores | .31070 | .313719 | 1.0% |
| Northlake | .29500 | .29500 | -- |
| Krugerville | .26962 | .35171 | 30.4% |
| Haslet | .267197 | .304645 | 14.0% |
| Lakewood Village | .25000 | .25000 | -- |
| Corral City | .25000 | .25000 | -- |
| Double Oak | .22481 | .22481 | -- |
| Copper Canyon | .201713 | .301713 | 49.6% |
| Bartonville | .19294 | .19294 | -- |
| Dish | .18118 | .195413 | 7.9% |
| Average Rate | 0.474546 | 0.492138 | 3.7% |

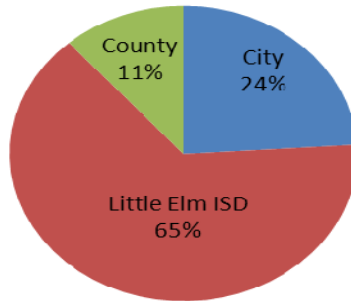
One should note that larger cities such as Forth Worth, Dallas, Denton, The Colony, Little Elm and Carrollton with established retail and commercial tax bases have tax rates that exceed Oak Point's current tax rate. The average 2010 tax rate for the above listed Denton County cities was \$ 0.4921 and many cities increased tax rates in 2010 while Oak Point's tax rate remained constant.

According to the Denton County Central Appraisal District, the average value of a single family home in Oak Point is \$221,234 – down from approximately \$222,140 in 2010. Because the average values dropped again this year and the City's property tax rate is being reduced from \$ 0.573264 to \$ 0.573, *City taxes on an average priced home* in Oak Point will decrease this year. The following tables illustrate this decrease.

| | Average Value of Single Family Home | Tax Rate | City Taxes |
|-------------|--|--------------------------|-------------------|
| 2010 | \$222,140 | \$0.573264 per \$100/TAV | \$1,273.45 |
| 2011 | \$221,000 | \$0.573 per \$100/TAV | \$1,266.33 |

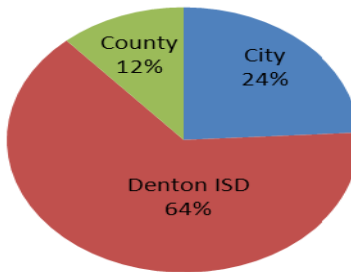
At this time, it is unknown how the collective tax bill (City, County, and ISD taxes) of an Oak Point resident will specifically change from 2010 to 2011 because Denton County, the Little Elm ISD, and Denton ISD are still preparing their budgets. An overview of the collective tax bill for the average single-family home in Oak Point will be noted in the final budget document. The following pie charts show the percentage distribution of a tax bill on a single-family home in Oak Point (Denton ISD and Little Elm ISD) last year.

2010 Property Tax Distribution



City of Oak Point / Little Elm ISD

2010 Property Tax Distribution



City of Oak Point / Denton ISD

WASTEWATER FUND

The Wastewater Fund is used to finance the treatment of wastewater and the operations of the wastewater (sanitary sewer) system. These services to the general public are funded on a user-fee basis meaning that users of the system pay a fee and non-users do not.

Revenues

The sources of Wastewater Fund revenue are account initiation fees and monthly service charges. A study was recently completed to review the current wastewater rates and connection fees. The City will implement new monthly rates in October.

Expenditures

Expenses funded by the Wastewater Fund include:

- Upper Trinity Regional Water District (UTRWD) Fees

Capital charges, treatment charges, and annual membership fees are assessed to the City on a monthly basis by the UTRWD.

- System Maintenance

Much of the City’s wastewater system relies on lift stations to convey wastewater to UTRWD’s wastewater treatment plant. Lift stations require periodic cleaning, maintenance, and repair.

- Employee Compensation

The budget for the Wastewater Fund includes one-half of the salary and benefits for an Administrative Assistant position that is shared between Utility Billing and the Department of Public Safety (DPS).

The revenues and expenditures of the Wastewater Fund are summarized in the following table:

| | FY 2009-2010 Actuals | FY 2010-2011 Budget | FY 2010-2011 Projections | FY 2011-2012 Proposed Budget |
|--------------|-------------------------|------------------------|-----------------------------|---------------------------------|
| Revenue | \$ 167,876 | \$ 117,077 | \$ 170,100 | \$ 167,800 |
| Expenditures | \$ 134,014 | \$ 156,815 | \$ 128,080 | \$ 151,185 |

STREET MAINTENANCE FUND

The Street Maintenance Fund is financed by a ¼ cent sales tax. The use of these funds is restricted by State law for street maintenance purposes only. During FY2010-2011, the Public Works Department performed a large amount of street maintenance using the sales tax collected during the previous four years. The Public Works Department will continue to perform street repairs during FY 2011-2012. However, the budget to purchase materials and supplies for the repairs will be limited to primarily the sales tax collected during the year.

| | FY 2009-2010 Actuals | FY 2010-2011 Budget | FY 2010-2011 Projections | FY 2011-2012 Proposed Budget |
|--------------|-------------------------|---------------------|-----------------------------|---------------------------------|
| Revenue | \$ 18,790 | \$ 18,230 | \$ 18,230 | \$ 18,049 |
| Expenditures | \$ 9,870 | \$ 45,000 | \$ 45,000 | \$ 20,000 |

ECONOMIC DEVELOPMENT CORPORATION FUND

The Economic Development Corporation (EDC) Fund is financed by a ½ cent sales tax. The use of these funds is restricted by State law for specific economic development purposes. The EDC budget was reviewed and approved by the EDC at their meeting on Monday, July 26.

As indicated above, revenue from sales tax is being projected at a rate equal to the monthly average for the last 12 months. Most of the proposed expenditures are related to the recruitment of retailers identified through the CommunityID retail recruitment strategy recently prepared by Buxton. These expenditures include marketing and promotional materials and expenses associated with attending

conferences attended by national retailers. Other expenditures include the annual website maintenance fee and a monument sign to potentially be constructed along F.M. 720.

| | FY 2009-2010 Actuals | FY 2010-2011 Budget | FY 2010-2011 Projections | FY 2011-2012 Proposed Budget |
|--------------|-------------------------|---------------------|-----------------------------|---------------------------------|
| Revenue | \$ 38,280 | \$ 36,458 | \$ 36,458 | \$ 38,845 |
| Expenditures | \$ 0 | \$ 69,000 | \$ 51,590 | \$ 29,240 |

MUNICIPAL DEVELOPMENT DISTRICT (MDD) FUND

On May 14, voters in Oak Point and the Oak Point extraterritorial jurisdiction (ETJ) voted to create the Oak Point Municipal Development District (MDD) and authorize a ¼ cent sales and use tax for the purpose of financing development projects beneficial to the MDD. Development projects are projects defined by Sections 505.151-505.158 of the Texas Local Government Code (the same projects authorized for the EDC) or a convention center facility or related improvement such as a convention center, civic center, civic center building, civic center hotel, or auditorium, including parking areas or facilities that are used to park vehicles and that are located at or in the vicinity of other convention center facilities. It is anticipated that the State will complete its implementation of the sales tax soon and the collection of sales tax will begin this fall. Because the amount of sales tax will be nominal, the proposed budget of the MDD does not include any expenditures for FY 2011-2012. The Board of the MDD reviewed and approved the budget at their meeting on Monday, July 26.

| | FY 2011-2012 Proposed Budget |
|--------------|---------------------------------|
| Revenue | \$18,049 |
| Expenditures | -- |

VEHICLE REPLACEMENT FUND

In 2004, the City established a vehicle replacement policy and fund to set forth vehicle replacement criteria and to budget funds to replace old vehicles. The City’s vehicle fleet currently includes seven (7) Police vehicles, four (4) Fire vehicles, and four (4) Public Works vehicles. The concept behind the vehicle replacement policy and fund involves annual transfers from the General Fund to the Vehicle Replacement Fund to prepare the City for the future expense of replacing older vehicles. However, in recent years, the annual transfers were not budgeted. As currently structured, the proposed budget can not accommodate a General Fund contribution of \$124,067 to the Vehicle Replacement Fund. Opposed to increasing taxes to accommodate a contribution, the budget shows a transfer of \$125,000 of undesignated funds from the General Fund to the Vehicle Replacement Fund.

PARK DEVELOPMENT FUND

The Park Development Fund is used to track revenue from park dedication fees and contributions by developers for park purposes and to track expenditures involving the acquisition or development of a parks and recreation area.

The City has made a number of recent improvements to Jake’s Place Park, the City’s park located north of the City’s municipal complex. These improvements include a Jake’s Place identification sign and fence, planting of a Christmas tree, installation of new playground equipment and fall zones around the existing playground equipment, construction of a second baseball field and backstop, and installation of a dedication plaque recognizing the namesake of the park. Most recently, four new picnic tables were installed under the pavilion and two permanent trash receptacles and two benches were placed near the playground area. Soccer goals were also recently placed in the park.

Efforts of the Parks and Recreation Commission have recently been focused on a project to construct a hike and bike trail through Jake’s Place Park. In January, the City submitted a grant application to the Texas Parks & Wildlife Commission (TPWD) to request \$55,440 of funding from the TPWD’s Recreational Trail Fund for the hike and bike trail project. Unfortunately, the TPWD Commission did not approve the grant application. Opposed to entirely abandoning the project, City staff recommends that the project be delayed until funding is obtained. For this reason, no proposed expenditures are proposed within the Park Development Fund in FY 2011-2012.

| | FY 2009-2010 Actuals | FY 2010-2011 Budget | FY 2010-2011 Projections | FY 2011-2012 Proposed Budget |
|---------------------|---------------------------------|--------------------------------|-------------------------------------|---|
| Revenue | \$ 10,231 | \$ 54,440 | \$ 1,147 | \$ 0 |
| Expenditures | \$51,310 | \$ 43,500 | \$ 10,913 | \$ 0 |

Summary

The City of Oak Point is a dynamic community with unique challenges. As a growing community, the City will need to work with utility providers and developers to provide infrastructure to undeveloped portions of the City. Efforts must also be focused on identifying creative approaches to extending infrastructure to commercial properties in order to attract and service retail, commercial and office developments that will diversify the City’s tax base. At the same time, the City will face challenges to rehabilitate aging infrastructure in older areas of the City. Additionally, the City must employ qualified personnel that can continue to provide existing services while doing their best to meet the demands for new and enhanced services. City leaders will strive to meet these challenges on a lean budget.

Questions regarding the FY 2011-2012 budget may be directed to City Hall at (972) 294-2312.



City of Oak Point
Fiscal Year 2011-12 Budget
Consolidated Statement

| Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 6/30/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|
|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|

General Fund

| | | | | | |
|--|------------------|------------------|------------------|------------------|----------------|
| Revenues | \$ 2,125,821 | \$ 1,929,803 | \$ 1,864,679 | \$ 1,977,626 | \$ 1,898,400 |
| Expenditures | 1,858,920 | 2,072,749 | 1,454,152 | 1,946,565 | 2,610,444 |
| Net Revenues Over (Under) Expenditures | 266,901 | (142,946) | 410,528 | 31,062 | (712,044) |
| Beginning Fund Balance (Audit) | 1,133,781 | 1,394,001 | 1,400,682 | 1,400,682 | 1,431,744 |
| Ending Fund Balance | 1,400,682 | 1,251,055 | 1,811,210 | 1,431,744 | 719,700 |

Wastewater Fund

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| Revenues | 167,876 | 117,077 | 153,875 | 170,100 | 167,800 |
| Expenditures | 134,014 | 156,815 | 103,789 | 128,080 | 151,185 |
| Net Revenues Over (Under) Expenditures | 33,862 | (39,738) | 50,086 | 42,020 | 16,615 |
| Beginning Fund Balance (Audit) | 206,344 | 215,753 | 240,206 | 240,206 | 282,226 |
| Ending Fund Balance | 240,206 | 176,015 | 290,292 | 282,226 | 298,841 |

Debt Service Fund

| | | | | | |
|--|---------------|---------------|----------------|---------------|---------------|
| Revenues | 85,798 | 107,367 | 107,951 | 108,250 | 149,739 |
| Expenditures | 145,369 | 134,041 | 33,928 | 134,041 | 160,382 |
| Net Revenues Over (Under) Expenditures | (59,571) | (26,674) | 74,023 | (25,791) | (10,643) |
| Beginning Fund Balance (Audit) | 131,189 | 52,933 | 71,618 | 71,618 | 45,827 |
| Ending Fund Balance | 71,618 | 26,259 | 145,641 | 45,827 | 35,184 |

Parks Development Fund

| | | | | | |
|--|--------------|---------------|--------------|--------------|--------------|
| Revenues | 10,231 | 54,440 | 2,077 | 1,147 | - |
| Expenditures | 51,310 | 43,500 | 10,145 | 10,913 | - |
| Net Revenues Over (Under) Expenditures | (41,079) | 10,940 | (8,068) | (9,766) | - |
| Beginning Fund Balance (Audit) | 50,179 | 65,716 | 9,100 | 9,100 | (666) |
| Ending Fund Balance | 9,100 | 76,656 | 1,032 | (666) | (666) |

Capital Projects Fund

| | | | | | |
|--|----------|----------|----------|---------------|----------|
| Revenues | - | 60,000 | - | 60,000 | 600,000 |
| Expenditures | - | 60,000 | - | 50,000 | 610,000 |
| Net Revenues Over (Under) Expenditures | - | - | - | 10,000 | (10,000) |
| Beginning Fund Balance (Audit) | - | - | - | - | 10,000 |
| Ending Fund Balance | - | - | - | 10,000 | - |



**City of Oak Point
Fiscal Year 2011-12 Budget
Consolidated Statement**

| Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 6/30/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|
|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|

Street Maintenance Fund

| | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| Revenues | 18,790 | 18,230 | 14,773 | 18,230 | 18,049 |
| Expenditures | 9,870 | 45,000 | 23,073 | 45,000 | 20,000 |
| Net Revenues Over (Under) Expenditures | 8,920 | (26,770) | (8,300) | (26,770) | (1,951) |
| Beginning Fund Balance (Audit) | 53,333 | 56,533 | 62,253 | 62,253 | 35,483 |
| Ending Fund Balance | 62,253 | 29,763 | 53,953 | 35,483 | 33,532 |

Economic Development Corporation Fund

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| Revenues | 38,280 | 36,458 | 29,545 | 36,458 | 38,845 |
| Expenditures | - | 69,000 | 16,044 | 51,590 | 29,240 |
| Net Revenues Over (Under) Expenditures | 38,280 | (32,542) | 13,501 | (15,132) | 9,605 |
| Beginning Fund Balance (Audit) | 99,971 | 136,305 | 138,251 | 138,251 | 123,119 |
| Ending Fund Balance | 138,251 | 103,763 | 151,752 | 123,119 | 132,724 |

Vehicle Replacement Fund

| | | | | | |
|--|----------|---------------|-----------------|---------------|----------------|
| Revenues | - | 87,763 | 13,750 | 101,513 | 125,000 |
| Expenditures | - | 28,000 | 25,523 | 25,523 | - |
| Net Revenues Over (Under) Expenditures | - | 59,763 | (11,773) | 75,990 | 125,000 |
| Beginning Fund Balance (Audit) | - | - | - | - | 75,990 |
| Ending Fund Balance | - | 59,763 | (11,773) | 75,990 | 200,990 |

Municipal Development District Fund

| | | | | | |
|--|----------|----------|----------|----------|---------------|
| Revenues | - | - | - | - | 18,049 |
| Expenditures | - | - | - | - | - |
| Net Revenues Over (Under) Expenditures | - | - | - | - | 18,049 |
| Beginning Fund Balance (Audit) | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | 18,049 |



**City of Oak Point
Fiscal Year 2011-12 Budget
Summary of Revenues**

| | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 6/30/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|--|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|
| General Fund (includes Court Fund) | | | | | |
| Administration | \$ 1,905,126 | \$ 1,695,375 | \$ 1,665,822 | \$ 1,743,788 | \$ 1,669,706 |
| Public Safety | 181,928 | 182,328 | 160,344 | 190,344 | 185,200 |
| Court | 38,767 | 52,100 | 38,513 | 43,494 | 43,494 |
| General Fund Totals | 2,125,821 | 1,929,803 | 1,864,679 | 1,977,626 | 1,898,400 |
| | - | | | | |
| Wastewater Fund | 167,876 | 117,077 | 153,875 | 170,100 | 167,800 |
| Debt Service Fund | 85,798 | 107,367 | 107,951 | 108,250 | 149,739 |
| Parks Development Fund | 10,231 | 54,440 | 2,077 | 1,147 | - |
| Capital Projects Fund | - | 60,000 | - | 60,000 | 600,000 |
| Street Maintenance Fund | 18,790 | 18,230 | 14,773 | 18,230 | 18,049 |
| Economic Development Corporation Fund | 38,280 | 36,458 | 29,545 | 36,458 | 38,845 |
| Vehicle Replacement Fund | - | 87,763 | 13,750 | 101,513 | 125,000 |
| Municipal Development District Fund | - | - | - | - | 18,049 |
| Totals | \$ 2,446,796 | \$ 2,411,138 | \$ 2,186,649 | \$ 2,473,324 | \$ 3,015,882 |



**City of Oak Point
Fiscal Year 2011-12 Budget
Summary of Expenditures**

| | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 6/30/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|--|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|
| General Fund | | | | | |
| Administration | \$ 701,223 | \$ 821,876 | \$ 459,819 | \$ 721,954 | \$ 1,319,205 |
| Public Safety | 901,418 | 1,057,734 | 833,450 | 1,038,422 | 1,095,523 |
| Operations | 256,279 | 193,139 | 160,883 | 186,189 | 195,716 |
| General Fund Totals | 1,858,920 | 2,072,749 | 1,454,152 | 1,946,565 | 2,610,444 |
| Wastewater Fund | 134,014 | 156,815 | 103,789 | 128,080 | 151,185 |
| Debt Service Fund | 145,369 | 134,041 | 33,928 | 134,041 | 160,382 |
| Parks Development Fund | 51,310 | 43,500 | 10,145 | 10,913 | - |
| Capital Projects Fund | - | 60,000 | - | 50,000 | 610,000 |
| Street Maintenance Fund | 9,870 | 45,000 | 23,073 | 45,000 | 20,000 |
| Economic Development Corporation Fund | - | 69,000 | 16,044 | 51,590 | 29,240 |
| Vehicle Replacement Fund | - | 28,000 | 25,523 | 25,523 | - |
| Municipal Development District Fund | - | - | - | - | - |
| Totals | \$ 2,199,483 | \$ 2,609,105 | \$ 1,666,653 | \$ 2,391,712 | \$ 3,581,251 |



City of Oak Point
Fiscal Year 2011-12 Budget
General Fund Summary
Fund Balance / Reserves

| Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|
|---------------------|--------------------------------|-------------------------|---------------------------------------|---------------------------------|

GENERAL FUND

REVENUES:

Taxes

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Property (current) | \$ 1,359,641 | \$ 1,340,000 | \$ 1,360,171 | \$ 1,361,000 | \$ 1,306,142 |
| Property (delinquent) | 34,073 | 14,500 | - | - | 20,100 |
| Sales & Use | 75,434 | 72,920 | 59,090 | 72,920 | 72,194 |
| Franchise Fees | 148,528 | 153,000 | 119,511 | 167,529 | 169,400 |
| Licenses, Fees & Permits | 142,029 | 93,200 | 73,703 | 87,423 | 97,045 |
| Investment Income | 3,401 | 3,300 | 1,442 | 2,800 | 2,800 |
| Fines, Warrants & Seizures | 38,767 | 52,100 | 38,513 | 43,494 | 43,494 |
| Public Safety | 181,928 | 182,328 | 160,344 | 190,344 | 185,200 |
| Miscellaneous | 42,155 | 18,455 | 51,905 | 52,116 | 2,025 |

Total Revenues **\$ 2,025,956** **\$ 1,929,803** **\$ 1,864,679** **\$ 1,977,626** **\$ 1,898,400**

EXPENDITURES:

Current:

| | | | | | |
|----------------|------------|------------|------------|------------|------------|
| Administration | \$ 701,223 | \$ 674,113 | \$ 459,819 | \$ 574,191 | \$ 594,205 |
| Public Safety | 901,418 | 1,057,734 | 833,450 | 1,038,422 | 1,095,523 |
| Operations | 256,279 | 193,139 | 160,883 | 186,189 | 195,716 |

Total Expenditures **\$ 1,858,920** **\$ 1,924,986** **\$ 1,454,152** **\$ 1,798,802** **\$ 1,885,444**

Net Change in Fund Balance - Excess (Deficit) **\$ 167,036** **\$ 4,817** **\$ 410,528** **\$ 178,825** **\$ 12,956**

| | | | | | |
|--------------------------------------|------------------|---------------------|-------------|---------------------|---------------------|
| Capital Lease | \$ 99,865 | \$ - | \$ - | \$ - | \$ - |
| Transfer to Capital Projects Fund | - | (60,000) | - | (60,000) | (600,000) |
| Transfer to Vehicle Replacement Fund | - | (87,763) | - | (87,763) | (125,000) |
| Other Financing Sources | \$ 99,865 | \$ (147,763) | \$ - | \$ (147,763) | \$ (725,000) |

Net Change in Fund Balance **\$ 266,901** **\$ (142,946)** **\$ 410,528** **\$ 31,062** **\$ (712,044)**

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance, Beginning (October 1) | \$ 1,175,822 | \$ 1,392,901 | \$ 1,400,682 | \$ 1,400,682 | \$ 1,431,744 |
| Adjustments for Debt & Court Fund | \$ (42,041) | \$ - | \$ - | \$ - | \$ - |
| Fund Balance, Ending (September 30) | \$ 1,400,682 | \$ 1,249,955 | \$ 1,811,210 | \$ 1,431,744 | \$ 719,700 |

FUND BALANCE RESERVE:

| | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|
| Total Expenditures (not including Transfers) | \$ 1,858,920 | \$ 1,924,986 | \$ 1,454,152 | \$ 1,798,802 | \$ 1,885,444 |
| 25% Target Reserve (3 months) | 464,730 | 481,247 | 363,538 | 449,700 | 471,361 |

Fund Balance Excess (Under) Reserves **\$ 935,952** **\$ 768,709** **\$ 1,447,672** **\$ 982,043** **\$ 248,339**



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|-----------------------------|---|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| GENERAL FUND | | | | | | | |
| GENERAL FUND REVENUE | | | | | | | |
| 01-41-410100 | Tax Revenue - Current | | 1,359,641 | 1,340,000 | 1,360,171 | 1,361,000 | 1,306,142 |
| 01-41-410200 | Tax Revenue-Delinquent/Penalty/Int | | 34,073 | 14,500 | 0 | 0 | 20,100 |
| 01-41-411100 | Sales Tax-Gen. Fund (1%) | | 75,434 | 72,920 | 59,090 | 72,920 | 72,194 |
| 01-42-420110 | Franchise Fees-CoSERV Electric | | 20,396 | 20,000 | 8,475 | 20,000 | 20,000 |
| 01-42-420120 | Franchise Fees-Oncor Electric | | 62,081 | 62,500 | 67,949 | 67,949 | 70,000 |
| 01-42-421010 | Franchise Fees-AT&T | | 12,266 | 12,600 | 7,229 | 14,000 | 14,000 |
| 01-42-421020 | Franchise Fees-Sage Telecom | | 208 | 0 | 64 | 120 | 0 |
| 01-42-421030 | Franchise Fees-Birch Telecom | | 23 | 0 | 0 | 0 | 0 |
| 01-42-421040 | Franchise Fees-Verizon | | 109 | 0 | 36 | 60 | 0 |
| 01-42-421050 | Franchise Fees-CBeyond Communications | | 241 | 0 | 0 | 0 | 0 |
| 01-42-422010 | Franchise Fees-Midway/Southwest Water | | 0 | 6,000 | 2,714 | 9,000 | 9,000 |
| 01-42-422020 | Franchise Fees-Terra Southwest Water | | 3,293 | 2,400 | 2,139 | 3,600 | 3,600 |
| 01-42-422030 | Franchise Fees-Mustang SUD/(Utilities) | | 12,482 | 17,500 | 9,717 | 17,500 | 17,500 |
| 01-42-423010 | Franchise Fees-Sudden Link/CEBridge Connections | | 14,686 | 14,500 | 5,028 | 14,500 | 14,500 |
| 01-42-424010 | Franchise Fees-Trinity Waste | | 18,167 | 17,500 | 10,679 | 20,800 | 20,800 |
| 01-42-424020 | Franchise Fees-Monarch Utilities | | 4,576 | 0 | 0 | 0 | 0 |
| 01-42-424040 | Franchise Fees-Recycling | | 0 | 0 | 5,479 | 0 | 0 |
| 01-43-430100 | Building Permits | | 78,670 | 47,975 | 37,041 | 45,000 | 44,450 |
| 01-43-430200 | Certificate of Occupancy Fees | | 1,800 | 1,000 | 2,130 | 2,625 | 2,500 |
| 01-43-430300 | Contractors Registration Fees | | 1,625 | 1,000 | 3,150 | 3,300 | 1,500 |
| 01-43-430400 | Culvert Permits/Inspections | | 970 | 1,000 | 510 | 635 | 635 |
| 01-43-430500 | Septic Permits/Inspections | | 3,770 | 2,500 | 1,720 | 2,150 | 2,150 |
| 01-43-430600 | Building Inspections | | 34,635 | 20,825 | 9,155 | 11,445 | 11,445 |
| 01-43-430700 | Pond/Pool Permits | | 900 | 500 | 600 | 560 | 550 |
| 01-43-430800 | Truck/Vehicle Permits | | 13,442 | 13,500 | 3,823 | 4,775 | 4,775 |
| 01-43-430900 | Well Permits | | 610 | 500 | 775 | 790 | 600 |
| 01-43-430910 | Electrical Permits | | 1,940 | 1,000 | 1,125 | 1,150 | 1,150 |
| 01-43-430920 | Plumbing Permits | | 1,475 | 1,000 | 300 | 250 | 300 |
| 01-43-430930 | HVAC Permits | | 0 | 0 | 1,200 | 1,200 | 500 |
| 01-43-430950 | Permits/Inspections-Other | | 30 | 0 | 0 | 1,200 | 0 |
| 01-44-440100 | Platting Fees | | 0 | 1,000 | 3,198 | 3,200 | 2,000 |
| 01-44-440200 | Zoning Fees | | 0 | 600 | 5,657 | 5,657 | 1,000 |
| 01-44-440500 | Development Filing Fees | | 1,310 | 0 | 0 | 0 | 0 |
| 01-45-450100 | Copies & Faxes | | 185 | 100 | 43 | 50 | 50 |
| 01-45-450200 | Liens Released | | 262 | 200 | 300 | 0 | 0 |
| 01-45-450300 | Animal Registration | | 405 | 500 | 330 | 400 | 400 |
| 01-45-450400 | Boat Ramp Fees | | 0 | 0 | 2,610 | 3,000 | 3,000 |
| 01-45-450450 | Garage / Yard Sales | | 0 | 0 | 36 | 36 | 40 |
| 01-45-450500 | Other Financing Proceeds - Cap Lease | | 99,865 | 0 | 0 | 0 | 0 |
| 01-45-450XXX | G&A Charges for Wastewater Fund | | 0 | 0 | 0 | 0 | 20,000 |
| 01-46-460100 | Court Fines & Forfeitures | | 37,606 | 50,000 | 18,638 | 20,000 | 20,000 |
| 01-47-470100 | Interest Income (TexPool and Wells Fargo) | | 3,401 | 3,300 | 1,442 | 2,800 | 2,800 |
| 01-47-471100 | Credit Card Income | | 278 | 200 | 465 | 500 | 200 |
| 01-47-471300 | General Reimbursements | | 116 | 6,155 | 15,634 | 15,634 | 0 |
| 01-47-471300 | WCID Admin Fees - Admin Fees | | 0 | 0 | 5,000 | 5,000 | 0 |
| 01-47-471400 | Advertising Income | | 2,050 | 2,000 | 1,450 | 1,450 | 1,600 |
| 01-47-471500 | Mowing/Demolition Fees | | 481 | 500 | 50 | 50 | 0 |
| 01-47-471600 | Misc Refunds and Recoveries | | 3,600 | 0 | 23,085 | 23,085 | 0 |
| 01-47-471650 | TML Risk Pool - Refund | | 0 | 0 | 6,156 | 6,156 | 0 |
| 01-47-471700 | Cash Under & Over | | 0 | 0 | 6 | 6 | 0 |
| 01-47-471800 | Park Use Fees | | 0 | 5,000 | 0 | 0 | 0 |
| 01-47-471810 | Special Events | | 0 | 400 | 0 | 225 | 225 |
| 01-47-471820 | Recreation - Other Fees | | 0 | 200 | 0 | 0 | 0 |
| 01-47-471830 | Community Bldg Rental | | 0 | 4,000 | 0 | 0 | 0 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|-----------------------------------|--------------------------|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| 01-48-480130 | Fire District Base | | 10,000 | 10,000 | 14,400 | 14,400 | 10,000 |
| 01-48-480230 | Per Run | | 49,600 | 50,000 | 52,300 | 52,300 | 54,000 |
| 01-48-480330 | Cross Oak Ranch Security | | 120,000 | 120,000 | 90,000 | 120,000 | 120,000 |
| 01-48-480430 | State Training Income | | 0 | 0 | 1,244 | 1,244 | 1,200 |
| 01-48-480530 | Grant Funds | | 35,630 | 0 | 0 | 0 | 0 |
| 01-48-480630 | Donations | | 0 | 0 | 60 | 10 | 0 |
| TOTAL GENERAL FUND REVENUE | | | 2,122,332 | 1,925,375 | 1,842,404 | 1,951,732 | 1,874,906 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|------------------------------------|-----------------------------------|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| GENERAL FUND EXPENDITURES | | | | | | | |
| Administration | | | | | | | |
| Salary & Benefits | | | | | | | |
| 01-100-610110 | Salaries - Regular Payroll | | 223,073 | 260,150 | 213,178 | 265,150 | 289,620 |
| 01-100-610210 | Salary - Part Time / Temp Payroll | | 8,711 | 0 | 0 | 0 | 0 |
| 01-100-610310 | Salaries - Overtime | | 4 | 1,500 | 0 | 0 | 0 |
| 01-100-610510 | Longevity | | 1,095 | 1,680 | 1,500 | 1,500 | 2,100 |
| 01-100-611110 | Medicare | | 3,250 | 3,775 | 2,927 | 3,845 | 4,199 |
| 01-100-611210 | Health Insurance | | 22,532 | 27,168 | 22,648 | 26,602 | 31,680 |
| 01-100-611310 | Dental Insurance | | 1,036 | 1,199 | 1,136 | 1,199 | 1,200 |
| 01-100-611410 | TMRS | | 13,772 | 18,175 | 19,922 | 22,620 | 15,140 |
| 01-100-611510 | Life Insurance | | 0 | 0 | 382 | 0 | 0 |
| 01-100-611511 | Life Insurance / AD & D | | 1,533 | 1,488 | 1,261 | 1,677 | 1,680 |
| Total Salary & Benefits | | | 275,006 | 315,135 | 262,953 | 322,593 | 345,619 |
| Supplies | | | | | | | |
| 01-100-612110 | Office Supplies | | 10,202 | 10,450 | 7,737 | 10,450 | 10,450 |
| 01-100-612210 | Building Supplies (Furniture) | | 1,813 | 900 | 0 | 0 | 0 |
| 01-100-612310 | Other Supplies - Janitorial | | 1,295 | 500 | 83 | 200 | 0 |
| Total Supplies | | | 13,310 | 11,850 | 7,820 | 10,650 | 10,450 |
| Capital | | | | | | | |
| 01-100-613110 | Computer Capital Outlay | | 1,634 | 6,000 | 635 | 1,500 | 6,000 |
| 01-100-613310 | Software Capital Outlay | | 99,865 | 36,343 | 24,376 | 36,343 | 11,611 |
| 01-100-613510 | Building Capital Outlay | | 14,041 | 13,200 | 9,226 | 12,600 | 11,879 |
| Total Capital | | | 115,540 | 55,543 | 34,237 | 50,443 | 29,490 |
| Maintenance | | | | | | | |
| 01-100-615110 | Building & Structural Maintenance | | 5,305 | 2,000 | 208 | 500 | 500 |
| 01-100-615210 | Office Equipment Maintenance | | 6,666 | 4,423 | 4,136 | 6,026 | 7,000 |
| 01-100-615310 | Computer Maintenance | | 5,819 | 5,500 | 6,247 | 7,000 | 4,000 |
| 01-100-615410 | Apparatus Maintenance | | 1,705 | 2,200 | 0 | 0 | 0 |
| Total Maintenance | | | 19,495 | 14,123 | 10,590 | 13,526 | 11,500 |
| Contracted Services | | | | | | | |
| 01-100-616110 | Copying and Printing | | 268 | 300 | 1,194 | 300 | 300 |
| 01-100-616210 | Advertising - Legal Notices | | 6,091 | 4,500 | 1,402 | 3,000 | 3,000 |
| 01-100-616212 | Advertising - Newsletter | | 2,951 | 3,000 | 1,490 | 1,538 | 3,150 |
| 01-100-616310 | Elections | | 3,792 | 3,800 | 2,614 | 2,700 | 3,800 |
| 01-100-616410 | Court State Fees | | 11,849 | 20,000 | 9,221 | 12,000 | 12,000 |
| 01-100-616510 | Postage | | 3,569 | 3,500 | 3,196 | 4,260 | 4,260 |
| 01-100-617110 | Training & Travel | | 2,533 | 8,700 | 2,213 | 3,000 | 7,836 |
| 01-100-617210 | Publications & Subscriptions | | 356 | 1,503 | 1,564 | 900 | 415 |
| 01-100-617310 | Dues & Certifications | | 1,691 | 1,000 | 929 | 1,400 | 2,233 |
| 01-100-617410 | Mileage & Food Reimbursement | | 1,323 | 1,212 | 1,287 | 1,400 | 1,575 |
| 01-100-617500 | Utilities - Electric | | 11,380 | 14,411 | 1,306 | 3,800 | 3,990 |
| 01-100-617501 | Utilities - Water | | 378 | 436 | 293 | 390 | 400 |
| 01-100-617502 | Utilities - Phones (Office) | | 1,993 | 3,444 | 2,585 | 3,000 | 3,000 |
| 01-100-617503 | Utilities - Cellular Phones | | 1,420 | 624 | 962 | 1,200 | 1,200 |
| 01-100-618011 | Unemployment | | 0 | 5,463 | 72 | 288 | 288 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|--|---|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| 01-100-618013 | Personnel Testing | | 82 | 350 | 0 | 0 | 100 |
| 01-100-618014 | Bonding Insurance | | 175 | 350 | 175 | 350 | 175 |
| 01-100-618015 | Bank Charges | | 6,107 | 8,484 | 1,546 | 2,100 | 2,100 |
| 01-100-618016 | TML RISK POOL - Insurance | | 38,045 | 64,310 | 41,106 | 41,106 | 48,297 |
| 01-100-618018 | Animal Registration - Tags | | 42 | 0 | 43 | 43 | 50 |
| 01-100-618019 | Banners & Signs | | 145 | 0 | 0 | 0 | 0 |
| 01-100-618020 | Cash Over/Under | | 15 | 0 | 0 | 0 | 0 |
| 01-100-619511 | Easter | | 1,927 | 2,000 | 1,873 | 2,000 | 3,500 |
| 01-100-619512 | 4th of July | | 2,904 | 2,000 | 1,611 | 2,845 | 3,780 |
| 01-100-619513 | Christmas | | 1,583 | 2,000 | 3,249 | 3,249 | 3,365 |
| 01-100-619514 | Community Programs | | 135 | 500 | 0 | 0 | 0 |
| 01-100-619515 | Library Donation | | 1,500 | 1,500 | 0 | 1,500 | 1,500 |
| 01-100-619516 | Other Special Events | | 480 | 1,000 | 0 | 500 | 1,000 |
| 01-100-620110 | City Attorney | | 25,733 | 25,000 | 10,021 | 12,500 | 15,000 |
| 01-100-620111 | Judge | | 4,200 | 4,200 | 3,500 | 4,200 | 4,200 |
| 01-100-620112 | City Prosecutor | | 335 | 5,000 | 2,285 | 2,250 | 4,000 |
| 01-100-620210 | City Engineer | | 10,465 | 10,000 | 2,005 | 5,000 | 15,000 |
| 01-100-620310 | Auditor | | 9,400 | 9,000 | 11,600 | 11,600 | 9,500 |
| 01-100-620410 | CPA | | 15,079 | 5,500 | 0 | 0 | 0 |
| 01-100-620510 | Planner | | 0 | 500 | 0 | 0 | 0 |
| 01-100-620610 | Building Inspector | | 23,745 | 20,825 | 11,815 | 13,000 | 12,000 |
| 01-100-620620 | Septic Inspector | | 6,995 | 6,000 | 4,050 | 5,400 | 5,400 |
| 01-100-620710 | Denton County Tax Office | | 185 | 2,000 | 1,504 | 1,504 | 1,392 |
| 01-100-620720 | Denton County Appraisal District | | 12,607 | 12,400 | 9,257 | 12,344 | 12,340 |
| 01-100-620813 | Contract / Temp Services | | 18,514 | 0 | 0 | 0 | 0 |
| 01-100-620814 | Other Consulting Services | | 12,193 | 22,650 | 2,440 | 10,500 | 7,000 |
| 01-100-620913 | Architectural/Planning Services for City Hall | | 35,687 | 0 | 5,812 | 5,812 | 0 |
| 01-100-XXXXXX | Transfer to Capital Projects Fund | | 0 | 60,000 | 0 | 60,000 | 600,000 |
| 01-100-XXXXXX | Transfer to Vehicle Replacement Fund | | 0 | 87,763 | 0 | 87,763 | 125,000 |
| Total Contracted Services | | | 277,872 | 425,225 | 144,219 | 324,742 | 922,146 |
| Total Expenditures - Administration | | | 701,223 | 821,876 | 459,819 | 721,954 | 1,319,205 |
| Department of Public Safety | | | | | | | |
| Salary & Benefits | | | | | | | |
| 01-300-610110 | Salaries - Regular Payroll | | 511,746 | 572,000 | 452,565 | 572,000 | 586,197 |
| 01-300-610310 | Salaries - Overtime | | 18,470 | 5,000 | 21,045 | 5,000 | 7,500 |
| 01-300-610430 | Certification / Incentive Pay | | 68,210 | 104,170 | 56,079 | 80,000 | 92,408 |
| 01-300-610433 | Chief Pay | | 7,159 | 0 | 7,091 | 7,478 | 7,478 |
| 01-300-610510 | Longevity | | 7,590 | 7,105 | 8,280 | 8,280 | 9,800 |
| 01-300-611110 | Medicare | | 8,776 | 8,294 | 7,493 | 8,366 | 10,057 |
| 01-300-611210 | Health Insurance | | 67,358 | 84,900 | 83,789 | 84,900 | 99,000 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|----------------|---------------------------------------|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| 01-300-611310 | Dental Insurance | | 3,872 | 3,747 | 3,744 | 3,747 | 3,750 |
| 01-300-611410 | TMRS | | 37,744 | 39,954 | 50,702 | 69,000 | 35,866 |
| 01-300-611510 | Life Insurance | | 1,664 | 4,650 | 3,230 | 4,500 | 4,500 |
| | Total Salary & Benefits | | 732,589 | 829,820 | 694,018 | 843,271 | 856,556 |
| | Supplies | | | | | | |
| 01-300-612110 | Office Supplies | | 1,136 | 3,500 | 1,271 | 3,500 | 2,500 |
| 01-300-612230 | Building Supplies (Small Tools) | | 6,664 | 1,000 | 46 | 1,000 | 6,650 |
| 01-300-612330 | Other Supplies | | 93 | 500 | 112 | 0 | 0 |
| 01-300-612430 | Dispatch/Software Maint Agreements | | 16,108 | 30,000 | 19,154 | 30,000 | 26,323 |
| 01-300-612530 | Fuel Supplies | | 26,315 | 25,000 | 30,215 | 32,000 | 38,004 |
| 01-300-612610 | Uniform / Apparel | | 7,135 | 7,500 | 4,417 | 7,500 | 9,675 |
| 01-300-612730 | Medical / Surgical - Fire, EMS | | 8,448 | 10,000 | 5,296 | 10,000 | 27,420 |
| | Total Supplies | | 65,899 | 77,500 | 60,510 | 84,000 | 110,572 |
| | Capital | | | | | | |
| 01-300-613110 | Computer Capital Outlay | | 3,075 | 1,800 | 1,468 | 1,800 | 7,800 |
| 01-300-613210 | Equipment Capital Outlay | | 6,292 | 10,000 | 11,280 | 11,280 | 9,550 |
| | Total Capital | | 9,367 | 11,800 | 12,747 | 13,080 | 17,350 |
| | Maintenance | | | | | | |
| 01-300-615110 | Building & Structural Maintenance | | 899 | 500 | 338 | 500 | 500 |
| 01-300-615211 | Furniture, Fixture & Office Equipment | | 0 | 500 | 0 | 500 | 3,790 |
| 01-300-615310 | Computer Maintenance | | 2,607 | 4,500 | 1,064 | 1,200 | 1,200 |
| 01-300-615430 | Vehicle Maintenance | | 11,301 | 11,000 | 11,205 | 12,000 | 10,998 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|----------------|--|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| 01-300-615510 | Machinery, Tools & Equipment Maintenance | | 5,755 | 13,000 | 5,038 | 13,000 | 9,747 |
| | Total Maintenance | | 20,562 | 29,500 | 17,645 | 27,200 | 26,235 |
| | Contracted Services | | | | | | |
| 01-300-616110 | Copying and Printing | | 248 | 750 | 0 | 750 | 750 |
| 01-300-616230 | Advertising | | 30 | 500 | 201 | 500 | 0 |
| 01-300-616330 | Denton Cty Child Advoc | | 0 | 1,750 | 0 | 1,500 | 1,500 |
| 01-300-616510 | Postage | | 131 | 200 | 32 | 200 | 200 |
| 01-300-617110 | Training & Travel | | 4,762 | 5,000 | 4,667 | 5,000 | 5,890 |
| 01-300-617210 | Publications & Subscriptions | | 1,147 | 1,500 | 585 | 1,200 | 1,100 |
| 01-300-617500 | Utilities - Electric | | 17,537 | 28,300 | 862 | 7,000 | 7,350 |
| 01-300-617501 | Utilities - Water | | | 4,620 | 1,638 | 2,000 | 2,000 |
| 01-300-617502 | Utilities - Phones (Office) | | 2,226 | 2,870 | 2,557 | 3,000 | 3,000 |
| 01-300-617503 | Utilities - Cellular Phones | | 1,371 | 1,872 | 2,025 | 2,320 | 2,320 |
| 01-300-617504 | Utilities - Other (Air Cards) | | 2,507 | 3,840 | 4,181 | 4,920 | 4,620 |
| 01-300-617511 | Utilities - Water (DPS) | | 2,798 | 0 | 0 | 0 | 0 |
| 01-300-618011 | Unemployment | | | 12,012 | 43 | 900 | 900 |
| 01-300-618013 | Personnel Testing | | 44 | 750 | 0 | 100 | 500 |
| 01-300-618014 | Bonding Insurance | | 50 | 150 | 50 | 100 | 100 |
| 01-300-619130 | Medical Control Services | | 3,250 | 6,000 | 2,250 | 6,000 | 10,500 |
| 01-300-619230 | Ambulance Services | | 15,281 | 17,000 | 15,281 | 15,281 | 17,000 |
| 01-300-619330 | Animal Control Services | | 16,125 | 15,000 | 11,625 | 15,000 | 15,000 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---|--|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| 01-300-619430 | DPS - Investigations | | 2,095 | 3,000 | 1,183 | 2,100 | 3,580 |
| 01-300-619530 | K-9 Unit | | 3,399 | 3,500 | 1,351 | 2,500 | 3,500 |
| 01-300-619630 | Emergency Mgmt | | | 500 | 0 | 500 | 5,000 |
| Total Contracted Services | | | 73,001 | 109,114 | 48,529 | 70,871 | 84,810 |
| Total Expenditures - Department of Public Safety | | | 901,418 | 1,057,734 | 833,450 | 1,038,422 | 1,095,523 |
| Public Works | | | | | | | |
| Salary & Benefits | | | | | | | |
| 01-400-610110 | Salaries - Regular Payroll | | 96,852 | 100,402 | 80,173 | 98,842 | 101,366 |
| 01-400-610310 | Salaries - Overtime | | 2,100 | 2,200 | 1,716 | 2,000 | 2,100 |
| 01-400-610510 | Longevity | | 2,070 | 2,760 | 2,670 | 2,670 | 3,210 |
| 01-400-611110 | Medicare | | 1,464 | 1,456 | 1,205 | 1,462 | 1,500 |
| 01-400-611210 | Health Insurance | | 18,638 | 20,376 | 19,249 | 20,376 | 23,760 |
| 01-400-611310 | Dental Insurance | | 1,081 | 899 | 920 | 899 | 900 |
| 01-400-611410 | TMRS | | 6,231 | 6,900 | 7,902 | 9,500 | 5,409 |
| 01-400-611510 | Life Insurance | | 393 | 1,116 | 512 | 525 | 1,080 |
| Total Salary & Benefits | | | 128,829 | 136,109 | 114,347 | 136,274 | 139,325 |
| Supplies | | | | | | | |
| 01-400-612110 | Office Supplies | | 0 | 200 | 26 | 100 | 200 |
| 01-400-612230 | Building Supplies (Small Tools) | | 174 | 0 | 100 | 100 | 100 |
| 01-400-612330 | Other Supplies | | 0 | 200 | 74 | 100 | 100 |
| 01-400-612440 | Motor Vehicles | | 0 | 0 | 31 | 31 | 0 |
| 01-400-612530 | Fuel Supplies | | 7,552 | 5,000 | 7,102 | 8,200 | 9,000 |
| 01-400-612610 | Uniform / Apparel | | 948 | 1,000 | 594 | 900 | 820 |
| 01-400-612731 | Medical / Surgical | | 192 | 0 | 0 | 0 | 0 |
| 01-400-612840 | Traffic Markers & Supplies | | 77 | 6,000 | 2,569 | 4,000 | 6,280 |
| 01-400-612940 | Janitorial Supplies | | 327 | 500 | 576 | 765 | 800 |
| 01-400-612941 | Food Supplies | | 0 | 0 | 21 | 21 | 300 |
| Total Supplies | | | 9,270 | 12,900 | 11,093 | 14,196 | 17,300 |
| Capital | | | | | | | |
| 01-400-613241 | Asphalt Zipper | | 24,500 | 0 | 0 | 0 | 0 |
| 01-400-613242 | Crack Seal Machine | | 34,517 | 0 | 0 | 0 | 0 |
| 01-400-613243 | Tractor | | 14,253 | 0 | 0 | 0 | 0 |
| 01-400-613244 | Other / Parks & Land Maint | | 0 | 3,000 | 782 | 0 | 0 |
| Total Capital | | | 73,270 | 3,000 | 782 | 0 | 0 |
| Maintenance | | | | | | | |
| 01-400-615110 | Building & Structural Maintenance | | 1,159 | 1,000 | 1,110 | 1,000 | 1,000 |
| 01-400-615430 | Vehicle Maintenance | | 848 | 2,000 | 1,669 | 2,200 | 2,200 |
| 01-400-615510 | Machinery, Tools & Equipment Maintenance | | 2,303 | 1,500 | 1,404 | 1,730 | 1,730 |
| 01-400-615610 | Traffic Sys / Drainage Maintenance | | 23,687 | 10,000 | 1,347 | 0 | 10,000 |
| 01-400-615710 | Street & Roadway Maintenance | | 2,705 | 0 | 5,970 | 2,500 | 0 |
| Total Maintenance | | | 30,702 | 14,500 | 11,500 | 7,430 | 14,930 |
| Contracted Services | | | | | | | |
| 01-400-617110 | Training & Travel | | | 500 | 185 | 300 | 500 |
| 01-400-617310 | Dues & Certifications | | 65 | 500 | 65 | 300 | 500 |
| 01-400-617410 | Mileage Reimbursement | | 21 | 200 | 48 | 37 | 0 |
| 01-400-617500 | Utilities - Electric | | 11,385 | 19,673 | 20,771 | 25,000 | 20,370 |
| 01-400-617501 | Utilities - Water | | 757 | 1,236 | 438 | 600 | 600 |
| 01-400-617502 | Utilities - Phones (Office) | | 897 | 574 | 0 | | |
| 01-400-617503 | Utilities - Cellular Phones | | 1,083 | 1,872 | 1,616 | 1,825 | 1,825 |
| 01-400-618011 | Unemployment | | 0 | 2,075 | 37 | 216 | 216 |
| Total Contracted Services | | | 14,208 | 26,630 | 23,160 | 28,278 | 24,011 |
| Total Expenditures - Public Works | | | 256,279 | 193,139 | 160,883 | 186,189 | 195,716 |
| TOTAL GENERAL FUND EXPENDITURES | | | 1,858,920 | 2,072,749 | 1,454,152 | 1,946,565 | 2,610,444 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|--------------------------------------|--|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| WASTEWATER FUND | | | | | | | |
| WASTEWATER FUND REVENUE | | | | | | | |
| 10-51-510100 | Wastewater Rev: In-City Residential Sales | | 93,858 | 64,475 | 95,299 | 105,000 | 95,000 |
| 10-51-510200 | Wastewater Rev: Outside City Residential Sales | | 63,307 | 43,602 | 56,326 | 62,500 | 71,000 |
| 10-51-510300 | Wastewater Revenue: Connection Fees | | 600 | 9,000 | 2,100 | 2,600 | 1,800 |
| 10-51-510400 | WW Connection Charges | | 10,111 | 0 | 0 | 0 | 0 |
| 10-51-510500 | Miscellaneous Revenue - Wastewater | | 0 | 0 | 150 | 120 | 0 |
| TOTAL WASTEWATER FUND REVENUE | | | 167,876 | 117,077 | 153,875 | 170,100 | 167,800 |
| WASTEWATER FUND EXPENSES | | | | | | | |
| Salary & Benefits | | | | | | | |
| 10-600-610110 | Salaries - Regular Payroll | | 4,149 | 17,500 | 12,621 | 15,496 | 15,496 |
| 10-600-610310 | Salaries - Overtime | | 0 | 500 | 112 | 200 | 500 |
| 10-600-610510 | Longevity | | 0 | 105 | 0 | 0 | 203 |
| 10-600-611110 | Medicare | | 56 | 254 | 178 | 225 | 231 |
| 10-600-611210 | Health Insurance | | 745 | 1,698 | 4,246 | 3,397 | 3,960 |
| 10-600-611310 | Dental Insurance | | 39 | 75 | 205 | 150 | 150 |
| 10-600-611410 | TMRS | | 323 | 611 | 1,440 | 1,096 | 836 |
| 10-600-611510 | Life Insurance | | 7 | 93 | 229 | 180 | 180 |
| 10-600-611610 | Unemployment | | 0 | 184 | 0 | 36 | 36 |
| Total Salary & Benefits | | | 5,319 | 21,020 | 19,030 | 20,780 | 21,592 |
| Supplies | | | | | | | |
| 10-600-612110 | Office Supplies | | 0 | 500 | 45 | 500 | 500 |
| Total Supplies | | | 0 | 500 | 45 | 500 | 500 |
| Capital | | | | | | | |
| 10-600-613500 | Equipment Capital Outlay | | 0 | 15,880 | 0 | | |
| Total Capital | | | 0 | 15,880 | 0 | 0 | 0 |
| Maintenance | | | | | | | |
| 10-600-615260 | Wastewater Maintenance | | 4,617 | 5,000 | 8,092 | 9,500 | 9,500 |
| 10-600-615261 | WW - Lift Stations | | 1,177 | 0 | 158 | 136 | 0 |
| Total Maintenance | | | 5,794 | 5,000 | 8,249 | 9,636 | 9,500 |
| Contracted Services | | | | | | | |
| 10-600-615200 | Septic Inspector/Inspections | | 5,700 | 0 | 1,040 | 0 | 0 |
| 10-600-617160 | Specialized Engineering Services | | 5,159 | 20,000 | 4,582 | 5,000 | 5,000 |
| 10-600-617161 | Subdivision Regulations Review | | 9,764 | 0 | 0 | 0 | 0 |
| 10-600-617162 | Training & Travel | | 0 | 750 | 39 | 100 | 750 |
| 10-600-617165 | Depreciation Expenses - WW | | 3,293 | 0 | 0 | 0 | 0 |
| 10-600-617167 | Bad Debt Expenses - WW | | 10,984 | 0 | 0 | 0 | 0 |
| 10-600-617320 | Highwood Development | | 0 | 0 | 381 | 381 | 0 |
| 10-600-617330 | Shahan Prairie | | 0 | 0 | 299 | 299 | 0 |
| 10-600-617340 | Jefferson Bank - Wellington Trace | | 0 | 0 | 125 | 125 | 0 |
| 10-600-617350 | Prairie Oaks, Ltd. | | 0 | 0 | 762 | 762 | 0 |



City of Oak Point
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 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---|--|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| 10-600-618011 | Unemployment | | 0 | 0 | 16 | 36 | 36 |
| 10-650-624180 | Membership | | 985 | 985 | 0 | 985 | 1,131 |
| 10-650-624280 | Joint Facilities Charge | | 56,347 | 61,480 | 46,110 | 61,476 | 61,476 |
| 10-650-624380 | Treatment Charges | | 30,669 | 31,200 | 23,111 | 28,000 | 31,200 |
| | Transfer to General Fund | | 0 | 0 | 0 | 0 | 20,000 |
| | Total Contracted Services | | 122,901 | 114,415 | 76,464 | 97,164 | 119,593 |
| TOTAL WASTEWATER FUND EXPENSES | | | 134,014 | 156,815 | 103,789 | 128,080 | 151,185 |
| DEBT SERVICE FUND | | | | | | | |
| DEBT SERVICE FUND REVENUE | | | | | | | |
| 20-53-530100 | Tax Revenue - Current | | 83,102 | 107,367 | 107,903 | 108,250 | 148,125 |
| 20-53-530200 | Tax Revenue - Delinquent/Penalty/Int | | 2,696 | 0 | 47 | 0 | 1,614 |
| TOTAL DEBT SERVICE FUND REVENUE | | | 85,798 | 107,367 | 107,951 | 108,250 | 149,739 |
| DEBT SERVICE FUND EXPENDITURES | | | | | | | |
| 20-700-701200 | 1998 GO Bond - principal | | 65,000 | 70,000 | 0 | 70,000 | 75,000 |
| 20-700-701300 | 1998 GO Bond - Interest | | 34,840 | 33,245 | 16,944 | 33,245 | 29,850 |
| 20-700-710010 | Lease Purchase - 2001 KME Pumper Truck | | 13,811 | 13,811 | 0 | 13,811 | 13,811 |
| 20-700-710020 | Lease Purchase 2004 Freightliner (Eng 1) | | 16,985 | 16,985 | 16,985 | 16,985 | 16,985 |
| 20-700-720010 | Lease Purchase - Software Expense | | 14,733 | 0 | 0 | 0 | 24,736 |
| TOTAL DEBT SERVICE FUND EXPENDITURES | | | 145,369 | 134,041 | 33,928 | 134,041 | 160,382 |
| PARK DEVELOPMENT FUND | | | | | | | |
| PARK DEVELOPMENT FUND REVENUE | | | | | | | |
| 30-54-540000 | Park Dedication Fees | | 6,350 | 54,440 | 1,147 | 1,147 | 0 |
| 30-54-540010 | Park Use Fees | | 2,709 | 0 | 205 | 0 | 0 |
| 30-54-540020 | Special Events | | 340 | 0 | 225 | 0 | 0 |
| 30-54-540030 | Recreation Other Fees | | 2 | 0 | 0 | 0 | 0 |
| 30-54-540040 | Community Building Rentals | | 830 | 0 | 500 | 0 | 0 |
| TOTAL PARK DEVELOPMENT FUND REVENUE | | | 10,231 | 54,440 | 2,077 | 1,147 | 0 |
| PARK DEVELOPMENT FUND EXPENDITURES | | | | | | | |
| 30-710-770100 | Jake's Place - Other | | 40,865 | 0 | 2,032 | 2,800 | 0 |
| 30-710-770700 | Parks & Land Maintenance | | 6,804 | 0 | 7,635 | 7,635 | 0 |
| 30-710-770800 | Capital Outlay - Audit | | 0 | 0 | 0 | 0 | 0 |
| TOTAL PARK DEVELOPMENT FUND EXPENDITURES | | | 51,310 | 43,500 | 10,145 | 10,913 | 0 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---|---|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| CAPITAL PROJECTS FUND | | | | | | | |
| CAPITAL PROJECTS FUND REVENUE | | | | | | | |
| XX-XX-XXXXXX | Bond Proceeds | | 0 | 0 | 0 | 0 | 0 |
| XX-XX-XXXXXX | Interest Income | | 0 | 0 | 0 | 0 | 0 |
| XX-XX-XXXXXX | Transfer from General Fund | | 0 | 60,000 | 0 | 60,000 | 600,000 |
| TOTAL CAPITAL PROJECTS FUND REVENUE | | | 0 | 60,000 | 0 | 60,000 | 600,000 |
| CAPITAL PROJECTS FUND EXPENDITURES | | | | | | | |
| XX-XXX-XXXXXX | Contracted Services | | 0 | 60,000 | 0 | 50,000 | 10,000 |
| XX-XXX-XXXXXX | Land | | 0 | 0 | 0 | 0 | 0 |
| XX-XXX-XXXXXX | Building | | 0 | 0 | 0 | 0 | 565,000 |
| XX-XXX-XXXXXX | Furniture | | 0 | 0 | 0 | 0 | 25,000 |
| XX-XXX-XXXXXX | Machinery & Equipment | | 0 | 0 | 0 | 0 | |
| XX-XXX-XXXXXX | Computer Hardware/Software | | 0 | 0 | 0 | 0 | 10,000 |
| TOTAL CAPITAL PROJECTS FUND EXPENDITURES | | | 0 | 60,000 | 0 | 50,000 | 610,000 |
| STREET MAINTENANCE FUND | | | | | | | |
| STREET MAINTENANCE FUND REVENUE | | | | | | | |
| 40-55-550100 | General Sales Tax - Streets Fund | | 18,790 | 18,230 | 14,773 | 18,230 | 18,049 |
| TOTAL STREET MAINTENANCE FUND REVENUE | | | 18,790 | 18,230 | 14,773 | 18,230 | 18,049 |
| STREET MAINTENANCE FUND EXPENDITURES | | | | | | | |
| 40-800-801000 | Street Repairs | | 9,870 | 45,000 | 23,073 | 45,000 | 20,000 |
| TOTAL STREET MAINTENANCE FUND EXPENDITURES | | | 9,870 | 45,000 | 23,073 | 45,000 | 20,000 |
| COMPONENT UNIT: | | | | | | | |
| ECONOMIC DEVELOPMENT FUND | | | | | | | |
| ECONOMIC DEVELOPMENT FUND REVENUE | | | | | | | |
| 50-56-560100 | General Sales Taxes - EDC Fund | | 37,717 | 36,458 | 29,545 | 36,458 | 36,095 |
| 50-56-560300 | Reimbursements / Refunds | | 563 | 0 | 0 | 0 | 0 |
| 50-XX-XXXXXX | Grants | | 0 | 0 | 0 | 0 | 2,750 |
| TOTAL ECONOMIC DEVELOPMENT FUND REVENUE | | | 38,280 | 36,458 | 29,545 | 36,458 | 38,845 |
| ECONOMIC DEVELOPMENT FUND EXPENDITURES | | | | | | | |
| 50-850-880100 | Consultants | | 0 | 5,000 | 0 | 0 | 0 |
| 50-850-880200 | Trade Shows, Membership & Professional Fees | | 0 | 4,000 | 254 | 800 | 4,740 |
| 50-850-880300 | Advertising | | 0 | 5,000 | 790 | 290 | 16,000 |
| 50-850-880400 | Retail Trade Analysis | | 0 | 50,000 | 15,000 | 50,000 | 6,000 |
| 50-850-880500 | Printing & Postage | | 0 | 5,000 | 0 | 500 | 2,500 |
| TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES | | | 0 | 69,000 | 16,044 | 51,590 | 29,240 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|--|--|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| OTHER DESIGNATED FUND | | | | | | | |
| OTHER DESIGNATED FUND REVENUE | | | | | | | |
| Municipal Court Revenue | | | | | | | |
| 60-57-570100 | Municipal Court Bldg Security | | 463 | 600 | 419 | 492 | 492 |
| 60-57-570101 | Court - Administrative Fees | | 0 | 0 | 60 | 75 | 75 |
| 60-57-570102 | Court - Arrest Fees | | 5 | 0 | 687 | 810 | 810 |
| 60-57-570105 | Court - Late Fee | | 0 | 0 | 50 | 63 | 63 |
| 60-57-570200 | Court - Child Safety Fees | | 0 | 0 | 25 | 31 | 31 |
| 60-57-570210 | Child Safety Seat (CSS) | | 0 | 0 | 0 | 0 | 0 |
| 60-57-570211 | Court - Civil Justice Fee | | 0 | 0 | 1 | 1 | 1 |
| 60-57-570212 | Civil Justice Fee - State | | 0 | 0 | 9 | 11 | 11 |
| 60-57-570213 | DSC Admin Fee | | 0 | 0 | 95 | 103 | 103 |
| 60-57-570217 | Fine - Fines | | 0 | 0 | 471 | 589 | 589 |
| 60-57-570300 | Court Technology Fund | | 642 | 1,000 | 562 | 660 | 660 |
| 60-57-570350 | Child Safety Fund | | 0 | 500 | 0 | 0 | 0 |
| 60-57-571010 | Court - Consolidated Court Costs | | 0 | 0 | 3 | 4 | 4 |
| 60-57-571020 | Court - Consolidated Court Costs - CCCO4 | | 40 | 0 | 5,798 | 6,870 | 6,870 |
| 60-57-571240 | Court - Admin Special Expense Fee | | 0 | 0 | 60 | 75 | 75 |
| 60-57-571250 | Court - State Jury Fees | | 4 | 0 | 566 | 665 | 665 |
| 60-57-571260 | Court - State Traffic Fees | | 0 | 0 | 2,487 | 2,977 | 2,977 |
| 60-57-571270 | Texas Seat Belt (TXSBLT) | | 0 | 0 | 2,791 | 3,489 | 3,489 |
| 60-57-571300 | Court Indigent Defense Fund | | 2 | 0 | 277 | 325 | 325 |
| 60-57-571410 | Court - Judicial Fees City | | 0 | 0 | 84 | 99 | 99 |
| 60-57-571420 | JFCT | | 0 | 0 | 18 | 22 | 22 |
| 60-57-571430 | Court - Judicial Fees County | | 5 | 0 | 739 | 866 | 866 |
| 60-57-571440 | Judicial Training 1999 | | 0 | 0 | -55 | -69 | -69 |
| 60-57-571500 | OMNI Fees - State | | 0 | 0 | 60 | 75 | 75 |
| 60-57-571525 | Local OMNI Base Fee | | 0 | 0 | 12 | 15 | 15 |
| 60-57-571530 | OMNI Base Vendor | | 0 | 0 | 18 | 23 | 23 |
| 60-57-572200 | Court - TFC Fees | | 0 | 0 | 265 | 319 | 319 |
| 60-57-572300 | LC Time Pmt Fee-Efficiency | | 0 | 0 | 31 | 38 | 38 |
| 60-57-572310 | PL Time Pmt Plan - Local | | 0 | 0 | 89 | 107 | 107 |
| 60-57-572320 | PS Time Pmt Plan - State | | 0 | 0 | 97 | 115 | 115 |
| 60-57-572330 | Court-Title 7 | | 0 | 0 | 3,954 | 4,645 | 4,645 |
| 60-57-572500 | Warrant Fee | | 0 | 0 | 200 | 250 | 250 |
| Total Municipal Court Revenue | | | 1,161 | 2,100 | 19,875 | 23,494 | 23,494 |
| Department of Public Safety Revenue | | | | | | | |
| 66-57-570400 | DPS State Training Fund | | 1,184 | 1,184 | 200 | 200 | 0 |
| 66-57-570600 | DPS - Drug Seizure Fund | | 1,144 | 1,144 | 0 | 0 | 0 |
| 66-57-570700 | DPS - Donations Fund | | 0 | 0 | 2,200 | 2,200 | 0 |
| Total Department of Public Safety Revenue | | | 2,328 | 2,328 | 2,400 | 2,400 | 0 |
| TOTAL OTHER DESIGNATED FUND REVENUE | | | 3,489 | 4,428 | 22,275 | 26,019 | 23,619 |
| VEHICLE REPLACEMENT FUND | | | | | | | |
| VEHICLE REPLACEMENT FUND REVENUE | | | | | | | |
| 70-58-581000 | Debt Proceeds | | 0 | 0 | 0 | 0 | 0 |
| 70-58-XXXXXX | Interest Income | | 0 | 0 | 0 | | |
| 70-58-581100 | Grants - Vehicle Replacement | | 0 | 0 | 13,750 | 13,750 | 0 |
| XX-XX-XXXXXX | Transfer from General Fund | | 0 | 87,763 | 0 | 87,763 | 125,000 |
| TOTAL VEHICLE REPLACEMENT FUND REVENUE | | | 0 | 87,763 | 13,750 | 101,513 | 125,000 |
| VEHICLE REPLACEMENT FUND EXPENDITURES | | | | | | | |
| 70-750-750010 | Vehicle Replacement Expense | | 0 | 28,000 | 25,523 | 25,523 | 0 |
| TOTAL VEHICLE REPLACEMENT FUND EXPENDITURES | | | 0 | 28,000 | 25,523 | 25,523 | 0 |



City of Oak Point
 Fiscal Year 2011 - 2012
 Line-item Budget

| Account Number | Account Description | Itemized Amount | Actual FY2009-10 | Amended Budget FY2010-11 | Y-T-D Actual 7/25/11 | End-of-Year Estimates FY2010-11 | Proposed Budget FY2011-12 |
|---|------------------------------|-----------------|------------------|--------------------------|----------------------|---------------------------------|---------------------------|
| MUNICIPAL DEVELOPMENT DISTRICT FUND | | | | | | | |
| MUNICIPAL DEVELOPMENT DISTRICT FUND REVENUE | | | | | | | |
| TBD | General Sales Tax - MDD Fund | | 0 | 0 | 0 | 0 | 18,049 |
| TOTAL MUNICIPAL DEVELOPMENT DISTRICT FUND REVENUE | | | 0 | 0 | 0 | 0 | 18,049 |
| MUNICIPAL DEVELOPMENT DISTRICT FUND EXPENDITURES | | | | | | | |
| TBD | Development Projects | | 0 | 0 | 0 | 0 | 0 |
| TOTAL MUNICIPAL DEVELOPMENT DISTRICT FUND EXPENDITURES | | | 0 | 0 | 0 | 0 | 0 |