



# **FY 2012-2013 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 \$35,183 or 2.39%, and of that amount \$24,998 is tax revenue to be raised from new property added to the tax roll this year.



# FY 2012-2013 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 nineteen (19) full-time positions and seven (7) part-time fire fighter shifts.

### **Administration (5)**

City Manager  
City Secretary  
Finance Manager  
Building/Court Clerk  
Building and Code Inspector

### **Department of Public Safety (11)**

Director of Public Safety  
Sergeant  
Five (5) Police Officers  
Three (3) 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 a budget workshop, the City Manager filed the attached proposed budget with the City Secretary on Wednesday, August 1 providing the public with an opportunity to review the budget prior to the required public hearing on the budget to be held on Monday, August 20 at 6:00 p.m. at the City of Oak Point Municipal Complex at 100 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 17.

As the budget was prepared, City staff took the guiding goals and the supporting strategies of the City's Strategic Plan (see attached) into consideration. While only staff time is required to complete some of the strategies, other strategies have direct financial impacts on the budget due to the funding requirements. The following strategies impact the current and/or proposed budget and are followed by a description of the associated budget implications. Strategies listed in the Strategic Plan as high priority are underlined.

- **Prepare a five-year Capital Improvements Plan.**

The proposed FY2012-2013 budget includes funding (\$25,000) to hire an engineering firm to assist the City with the preparation of a capital improvements plan. This project is anticipated to include the following scope:

- Identify a draft list of CIP projects
- Present a draft list of CIP projects to a CIP Committee
- CIP Committee to present draft list of CIP projects to City Council for review and approval
- Prepare general cost estimates of CIP projects
- Present a prioritized list of projects to the CIP Committee
- CIP Committee to present prioritized list of projects to the City Council for review and approval
- Discuss funding options (tax increase, storm water utility fees, impact fees, special districts/assessments, etc.) with CIP Committee and City Council
- Prepare final CIP document

- **Complete a streets assessment and consider requesting maintenance assistance via Denton County's Road Maintenance Program.**

Last year, the City Council approved an ICA with Denton County to apply 2 ½" of hot mix to McCormick Road. The \$72,624 cost of these improvements will be borne by the FY 2011-2012 budget. A bid has also been obtained to prepare the road base prior to applying the asphalt overlay. The cost of preparing the road base is approximately \$11,000 and can also be funded by the current FY 2011-2012 budget using the remaining balance in the Capital Projects Fund. In the near future, the Public Works Superintendent will evaluate and rank the condition of all

streets in the City. It is recommended that funding for significant street repairs be evaluated with the above referenced CIP.

- **Continue to explore options for the construction of City Hall**

The current FY2011-2012 budget includes funding for the construction of the new City Hall. With an expected occupancy date of late July or early August, expenses associated with the portable building (leasing of the building, ramps, and steps and servicing of the wastewater holding tanks) have been excluded from the proposed FY 2012-2013 budget reducing annual expenditures by nearly \$18,000. Due to efficiencies such as the foam insulation in the new building and less expensive water from Mustang Special Utility District, the proposed budget does not include an increase in expenditures for Utilities (water and electric) for City Hall.

- **Evaluate improvements to drainage facilities and fire flow.**

City staff is continuing to evaluate possible drainage improvements in Crescent Oaks. Current plans call for the Public Works crew plans to re-grade a north-south drainage swale extending from Lamp Post Lane to Matador Drive along with some of the bar ditches along the east-west portion of Lamp Post Lane, Matador Drive, and Lakeshore Boulevard. Public Works crews are also planning to replace a drainage culvert that extends under Matador Drive. These improvements are being funded by the \$10,000 included in the current FY2011-2012 budget. The proposed FY2012-2013 budget also includes \$10,000 for minor drainage projects. The City should consider evaluating any significant drainage improvements with the above referenced CIP project.

- **Attempt to influence the affordable provision of water to Crescent Oaks' residents.**

The entities of Midway Water Utilities, SouthWest Water, and Monarch Utilities either operate or own the water system that provides water to the residents of the Crescent Oaks. These entities submitted a Water Rate/Tariff Change (a rate increase) to the City last year and the City Council denied the rate application last fall. Monarch then appealed the City Council's decision to the TCEQ. Representatives of other cities and water systems subject to the same rate increases recently entered into settlement discussions with Monarch and settlement terms were agreed to by these parties. An ordinance containing similar settlement terms was approved by the City on May 21, 2012. During FY 2011-2012, the City spent in excess of \$20,000 on consulting fees and attorney fees associated with the review of the rate increase. While the settlement terms limit further rate increases prior to January 2014, the proposed FY 2012-2013 budget includes \$20,000 of funding for legal and consulting fees should another rate increase be processed in 2013.

- **Develop strategies to adequately fund street maintenance, capital improvements, and fixed assets.**

After capital improvement projects are identified and prioritized, funding for the projects will need to be identified. Because it is anticipated that current revenue sources such as property tax, sales tax, current fees, and fines will not be sufficient to fund the projects, the City will need to consider implementing other revenue sources such as thoroughfare impact fees, wastewater impact fees, and storm water (drainage) fees or issuing bonds to fund the capital improvement projects. If the City chooses to implement any of the fees, engineering studies will need to be conducted to support the fee structures. Each study is expected to range from \$20,000 to \$45,000. Funding for these studies is not included in the current or proposed budget.

- **Evaluate the possibility of providing an emergency notification service to residents.**

City staff has obtained proposals from several providers of emergency notification services. The services will allow residents to automatically receive severe weather warnings by text, phone, and/or e-mail. The services will also enable the City to distribute other priority messages to residents. Funding of \$4,500 is included in the proposed FY 2012-2013 budget for this service.

- **Proactively enforce property maintenance ordinances**

Because code enforcement and proper maintenance of septic systems continue to be priorities, the proposed FY 2012-2013 budget includes funding (\$45,000 plus the cost of benefits) for a full-time inspector. Responsibilities of the inspector are anticipated to include code enforcement, building inspections, and inspection of septic systems. Part of the funding for this position would be obtained by no longer contracting for building inspection (approximately \$10,000-\$15,000 annually) and septic inspection (\$5,400 annually) services.

- **Continue to hold seasonal events (SpringFest, FreedomFest, and WinterFest) to encourage community involvement and interaction.**

Both the current FY 2011-2012 budget and the proposed FY 2012-2013 budget include \$10,645 for SpringFest, FreedomFest, and WinterFest.

- **Implement an employee recognition program.**

A resolution establishing an employee recognition program was approved by the City Council at their July 16, 2012 City Council meeting. The proposed FY2012-2013 budget includes funding (\$300) for the program.

- **Continue the quarterly distribution of the Country Place Bulletin (CPB) newsletter.**

The current FY2011-2012 budget included \$3,150 for the quarterly distribution of the CPB newsletter. A portion of these costs are offset by approximately \$1,600 of advertising revenue. The mailing list for the CPB was recently updated to include residents that are leasing homes in Oak Point which increased quarterly expenses to approximately \$990. Accordingly, the proposed FY2012-2013 budget includes \$3,968 for the CPB newsletter.

### **The FY 2012-2013 Proposed Budget**

The City's budget is divided into several accounts, known as funds, because the use of some of the City's revenues are restricted. The various 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, and a Special Revenues Fund. A Municipal Development District (MDD) Fund and a Vehicle Replacement Fund are also included in the budget.

### **OVERVIEW OF FUNDS**

#### **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 operating in 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 revenue sources of the General Fund are summarized as follows.

#### **General Fund Revenue - Taxable Assessed Values**

The total assessed value of properties in Oak Point was \$252,680,033 in FY2010-2011 and \$257,663,616 in FY2011-2012. This spring, the Denton County Appraisal District (DCAD) projected that the current market situation would likely result in the 2012 Residential Appraisal Roll of most cities remaining flat or increasing by 1-2%. The certified net taxable values for FY2012-2013 were released by DCAD on July 25. The total values for Oak Point are \$263,569,489 of which \$892,708 remains under protest or review. Using the low values of the 35 remaining properties under protest, the final values should be no lower than \$263,478,503, an increase of 2.26% compared to the 2011 totals. Of the anticipated increase in property values, \$4,362,651 is attributable to new values.

By applying an M&O tax rate of \$ 0.517197 to \$263,478,503, the total net taxable value, M&O tax revenue in FY 2012-2013 using a 98.5% collection rate is \$1,342,262 compared to approximately \$1,306,000 in FY 2011-2012 and \$1,349,151 for FY 2010-2011. With the nominal increase in property values and property tax, City staff is recommending no increase in the City's tax rate. The small increase in property tax revenue will allow the City to maintain similar levels of service from the previous year while attempting to work towards achieving some of the goals and strategies contained

in the City’s Strategic Plan. Also, the budget is being prepared on the assumption that the City Council prefers that proposed expenditures not exceed projected revenues. Currently, proposed expenditures and projected revenues are nearly equal with revenue exceeding expenditures by \$20,406.

**General Fund Revenue - Sales Tax**

As illustrated in the following table, the City’s sales tax revenues have remained constant in Oak Point in recent years despite the general state of the economy.

	<b>July 2007 thru June 2008</b>	<b>July 2008 thru June 2009</b>	<b>July 2009 thru June 2010</b>	<b>July 2010 thru June 2011</b>	<b>July 2011 thru June 2012</b>
July	12,072.15	11,665.12	6,963.09	8,718.01	9,044.23
August	9,275.86	10,271.59	12,362.25	13,117.11	11,473.22
September	9,519.66	12,274.08	13,178.59	10,141.73	8,763.66
October	8,823.50	12,628.61	7,812.20	11,008.77	9,785.86
November	9,920.35	12,121.99	9,462.33	11,194.36	12,589.79
December	9,788.95	10,852.01	12,059.96	8,630.49	8,482.78
January	9,021.77	7,569.67	8,503.30	8,695.48	8,500.09
February	8,555.54	10,888.12	12,278.74	11,816.57	13,195.21
March	9,504.06	10,094.10	11,068.37	12,760.67	9,125.24
April	8,908.65	7,652.07	9,943.20	9,148.33	8,732.66
May	9,881.03	12,210.88	14,309.15	11,662.92	14,858.67
June	10,462.06	8,881.72	9,667.96	9,446.20	13,534.21
<b>Totals</b>	<b>115,733.58</b>	<b>127,109.96</b>	<b>127,609.14</b>	<b>126,340.64</b>	<b>128,085.62</b>
<b>Monthly Average</b>	<b>9,644.47</b>	<b>10,592.50</b>	<b>10,634.10</b>	<b>10,528.39</b>	<b>10,673.80</b>

*(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, the MDD 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 2012-2013 at a rate equal to the monthly average for the last 12 months which equates to \$6,099 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 relatively slow. Sales of entry level housing are slightly better. The construction of Woodridge Estates Phase 2 should be complete in the coming months. As a result, the City should see some additional revenue from building permits for new single-family homes. While the number of building permits can be unpredictable due to a number of variables, the proposed FY2012-2013 budget is based on revenue from approximately 20 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, 19 building permits were issued for new homes during FY2010-2011, and nine building permits have been issued for new homes during FY2011-2012 as of June.

### General Fund Revenue – Franchise Fees

With the continued addition of new single-family homes in the City, franchise fees from various electric, telephone, water, cable, and the City’s solid waste provider, Republic/Allied Waste, are expected to increase. However, because the increases in revenue are expected to be only nominal, revenue from franchise fees has generally been budgeted at levels equal to FY2011-2012 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 a flat base fee and on the number of service calls or runs. Revenue from runs is generate at least \$64,500 in FY 2012-2013.

**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

Revenue from fines is hard to predict because the number and type of citations and fine amounts for the various citations are all variable. However, total revenue from fines in FY2012-2013 is projected to be slightly greater than previous years due to increases in collection efforts and due to improvements in Municipal Court operations. FY 2011-2012 revenue from fines is projected to be \$43,701 compared to \$42,182 in FY2010-2011. The proposed FY2012-2013 budget includes \$53,748 of revenue from fines.

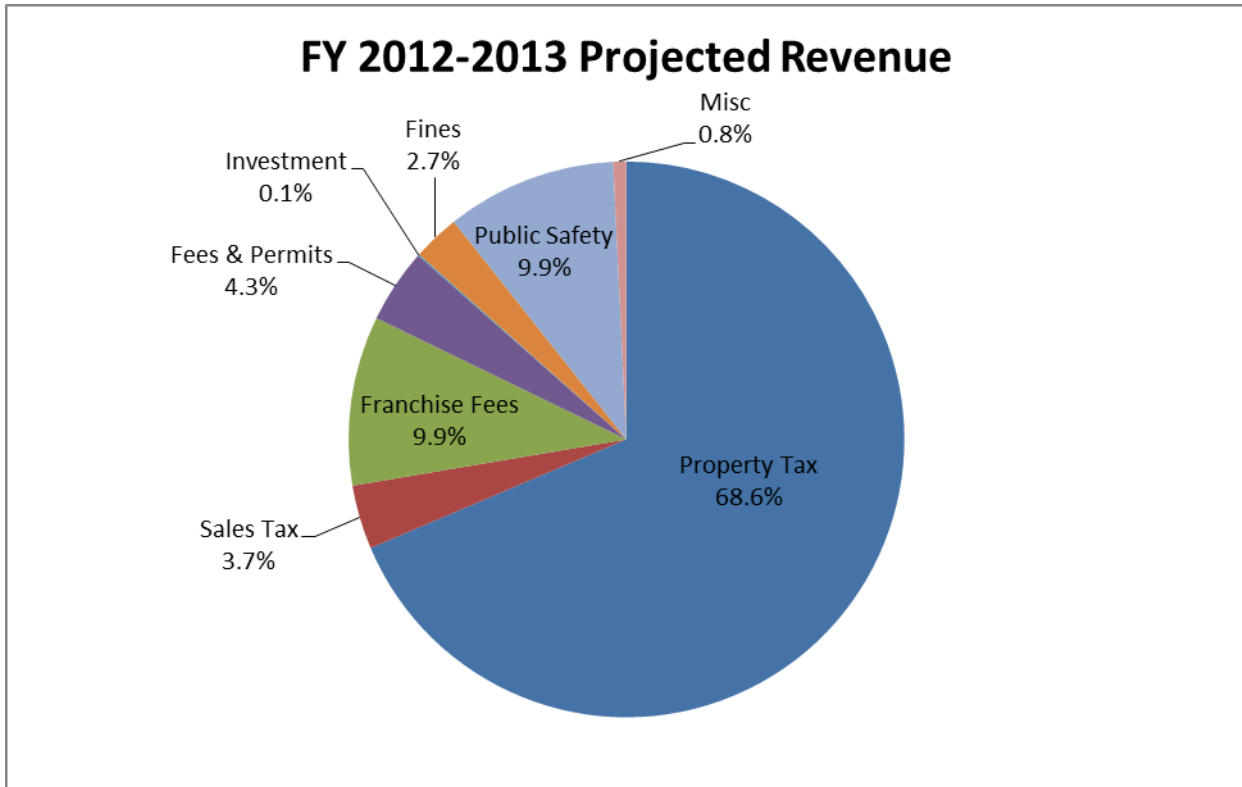
### General Fund Revenue - Summary

The proposed FY2012-2013 budget currently includes a total of \$1,965,922 of projected revenue in the General Fund compared to projected end of year revenues of \$1,917,086 in FY2011-2012 and \$2,007,577 of actual revenue in FY2010-2011. The projected revenue for FY 2012-2013 is distributed as follows:

Revenue Source	Amount	Percent of Total
Taxes (property)	\$1,348,892	68.6%
Taxes (sales & use)	\$73,188	3.7%
Franchise Fees	\$193,670	9.9%
Licenses, Fees, & Permits	\$84,949	4.3%
Investment Income	\$1,700	0.1%



Fines, Warrants, & Seizures	\$53,748	2.7%
Public Safety	\$194,800	9.9%
Miscellaneous	\$14,975	0.8%
<b>Total</b>	<b>\$1,965,922</b>	



### General Fund Expenditures

New expenditures or noted increases from prior year expenditures contained with the proposed FY 2011-2012 budget include:

- Consulting engineering fees for preparation of a Capital Improvements Plan;
- Increase in legal fees and consulting fees associated with the review of water rate increases;
- Purchase of an emergency notification system;
- Hiring of a full-time building, code, and septic inspector;
- Funding for an employee recognition program;
- Additional funding for minor street repairs; and
- Funding for additional maintenance of Jake’s Place Park.

As City staff prepared the proposed budget, serious consideration was given to the following items. However, the proposed budget does not include funding for the items.

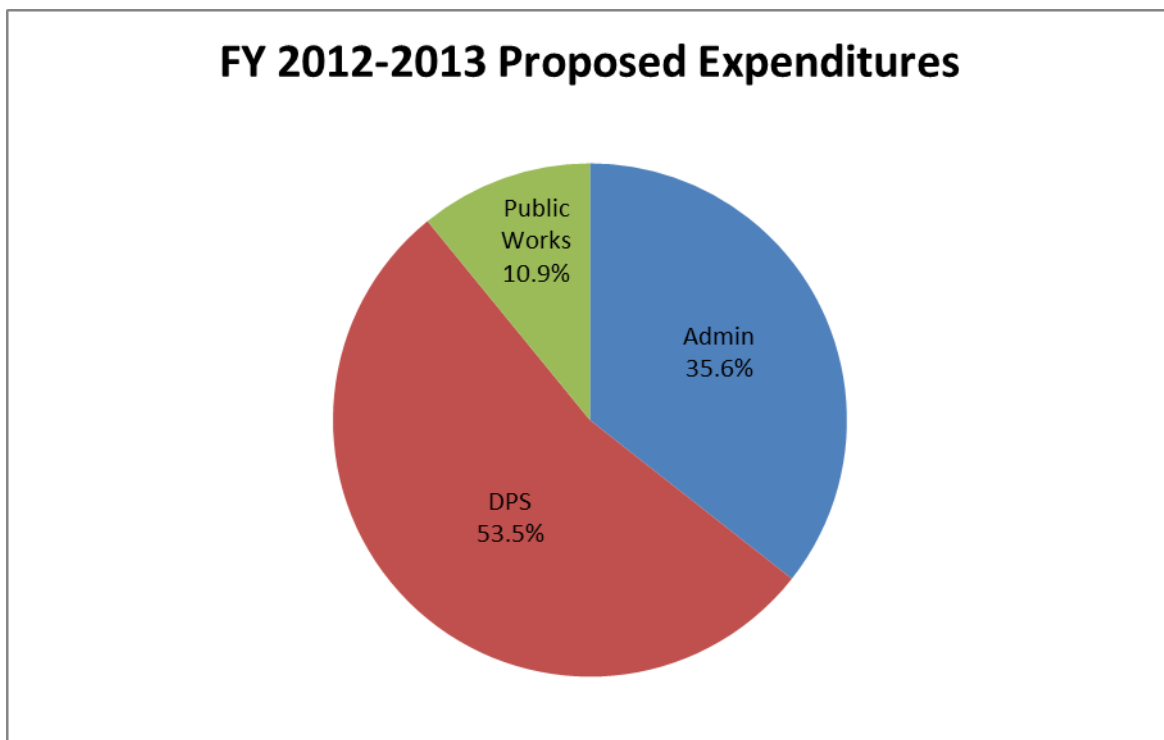
- Increasing the number of part time fire-fighters from seven (7) shifts to nine (9) shifts resulting in three firefighters or public safety officers being on duty a majority of the time; and
- Increases in salaries for City employees.

Last year, the City absorbed the increase in the cost of medical, dental, and life insurance that the City provides to its employees. At last year’s budget workshops, the need for City employees to absorb any further increase in premiums for medical insurance was discussed. Fortunately, the bidding process for employee medical insurance resulted in a decrease in costs for medical insurance – positioning the City to continue funding 100% of the cost of insurance for its employees.

The proposed FY2012-2013 budgets for departments financed by the General Fund include a total of \$1,945,517 of expenditures compared to \$2,610,594 of budgeted expenditures in FY 2011-2012. It should be noted that the FY 2011-2012 expenditures are much greater, because the expenditures included a transfer of \$600,000 to the Capital Projects Fund for the City Hall and McCormick Road projects and a transfer of \$125,000 to the Vehicle Replacement Fund.

The projected expenditures for FY 2012-2013 are distributed as follows:

Department	Amount	Percent of Total
Administration	\$692,912	35.6%
Public Safety / DPS	\$1,040,674	53.5%
Operations / Public Works	\$211,931	10.9%
<b>Total</b>	<b>\$1,945,517</b>	



## General Fund Reserve Balance

The City's FY2011-2012 budget combined the balances of a Contingency Fund and Emergency Fund into a single Contingency/Reserve Fund and increased the reserve balance to \$471,000. The \$471,000 is based on three months or 25% of annual operating expenses and exceeds the Government Finance Officers Association (GFOA) fund balance recommendations. The GFOA, the national professional association of government finance officers, recommends that general-purpose governments, regardless of size, maintain an unrestricted fund balance in their general fund of no less than two months or 17% of annual operating expenditures to mitigate current and future risks such as revenue shortfalls and unanticipated expenditures and to ensure stable tax rates. The proposed FY2012-2013 budget includes dedicated reserves of \$475,057 equal to 25% of the proposed operating expenses for FY 2012-2013. In addition, it is projected that the City will have \$559,880 of uncommitted funds at the end of FY 2012-2013.

## CAPITAL PROJECT FUND

A Capital Project Fund is used to track the expenditures when constructing capital facilities being financed from bond proceeds or transfers from other funds. The FY 2011-2012 budget included a \$600,000 transfer from the General Fund to the Capital Projects Fund to cover the cost constructing a City Hall and improving McCormick Road. With no major capital facility projects planned in FY 2012-2013, no new funds are proposed to be included in the Capital Projects Fund.

## 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/or 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)  | \$26,496 |
| • 2001 KME Pumper Truck                    | \$13,811 |
| • 2004 Freightliner/Engine 1               | \$16,985 |
| • INCODE financial software                | \$24,736 |

At the end of FY 2011-2012, it is anticipated that the I&S Fund will have a balance of approximately \$36,860 of which staff is proposing to utilize approximately \$10,000 towards FY2012-2013 debt payments.

The City's 2011 tax rate was \$ 0.573 per \$100 of taxable assessed value. Based on taxable assessed values, an I & S rate of \$ 0.055803 will be required to support the City's current debt. If the tax rate is not increased and is held at \$ 0.573, the M & O rate will be \$ 0.517197. The following chart provides a comparison of Denton County cities and their 2009, 2010, and 2011 tax rates.

City	2009 Total Tax Rate	2010 Total Tax Rate	2011 Total Tax Rate	% Increase/Decrease from 2010 to 2011
Argyle	0.385	0.3975	0.3975	-
Aubrey	0.54659	0.601014	0.610399	1.56%
Bartonville	0.19294	0.19294	0.19294	-
Carrollton	0.617875	0.617875	0.617875	-
Celina	0.645	0.645	0.645	-
Coppell	0.64146	0.69046	0.69046	-
Copper Canyon	0.201713	0.301713	0.301713	-
Corinth	0.57698	0.59292	0.59135	-0.26%
Corral City	0.25	0.25	0.25	-
Dallas	0.7479	0.797	0.797	-
Denton	0.66652	0.68975	0.68975	-
Dish	0.18118	0.195413	0.195413	-
Double Oak	0.22481	0.22481	0.22481	-
Flower Mound	0.4497	0.4497	0.4497	-
Fort Worth	0.855	0.855	0.855	-
Frisco	0.465	0.465	0.46191	-0.66%
Grapevine	0.35	0.35	0.348	-0.57%
Hackberry	0.432346	0.47535	0.476627	0.27%
Haslet	0.267197	0.304645	0.304645	-
Hickory Creek	0.424287	0.424287	0.424287	-
Highland Village	0.56963	0.56963	0.56963	-
Justin	0.54921	0.64261	0.64261	-
Krugerville	0.26962	0.35171	0.37	5.20%
Krum	0.633855	0.633855	0.633855	-
Lake Dallas	0.71	0.71	0.71	-
Lakewood Village	0.25	0.25	0.25	-
Lewisville	0.44021	0.44021	0.44021	-
Little Elm	0.63449	0.665229	0.664971	-0.04%
Northlake	0.295	0.295	0.295	-
<b>Oak Point</b>	<b>0.573264</b>	<b>0.573264</b>	<b>0.573</b>	<b>-0.05%</b>
Pilot Point	0.64	0.68	0.68	-
Plano	0.4886	0.4886	0.4886	-
Ponder	0.36064	0.36064	0.412414	14.36%
Prosper	0.52	0.52	0.52	-
Roanoke	0.37512	0.37512	0.37512	-
Sanger	0.62	0.633049	0.633049	-
Shady Shores	0.3107	0.313719	0.312783	-0.30%
Southlake	0.462	0.462	0.462	-
The Colony	0.688	0.6855	0.683	-0.36%
Trophy Club	0.47	0.515	0.53	2.91%
<b>Average Rate</b>	<b>0.474546</b>	<b>0.492138</b>	<b>0.494266</b>	<b>0.43%</b>

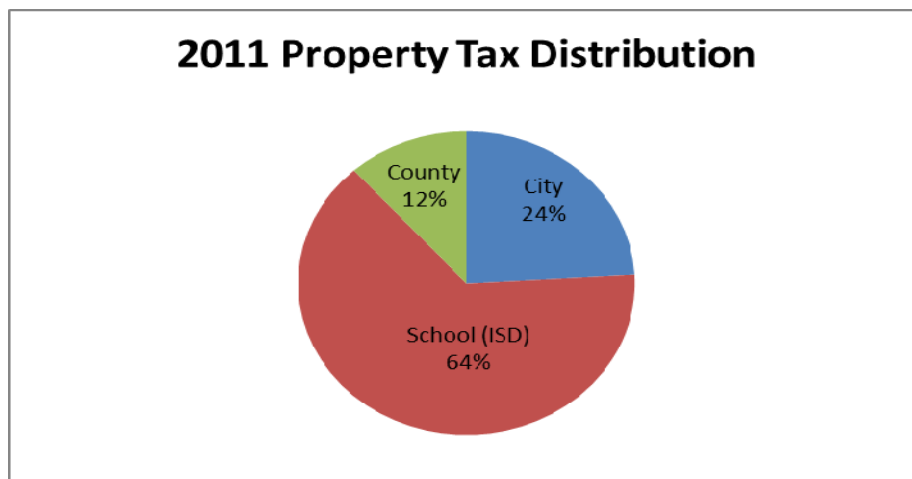
The average 2011 tax rate for the above listed Denton County cities was \$ 0.494. One should note that larger cities such as Forth Worth, Dallas, Denton, The Colony, Little Elm and Carrollton with established retail and commercial tax bases have tax rates that exceed Oak Point’s current tax rate.

The Denton County Central Appraisal District (DCAD) indicated that the average value of a single family home in Oak Point in 2011 was \$221,234 compared to \$224,346 in 2010. Based on preliminary values, DCAD shows the average home values in Oak Point in 2012 as approximately \$223,008. The following tables illustrates the collective tax totals on the average value of a single family home in Oak Point in 2010 and 2011 with projections for City taxes in 2012.

Denton ISD	Average Value of Single Family Home	City Taxes (and Tax Rate)	County Tax Rate and Taxes	School Tax Rate and Taxes	Collective Tax Bill
<b>2010</b>	\$224,346	\$1,286 (.573264)	\$614 (.273900)	\$3,432 (1.53)	\$5,333
<b>2011</b>	\$221,234	\$1,268 (.573000)	\$614 (.277357)	\$3,385 (1.53)	\$5,266
<b>2012</b>	\$223,008	\$1,278 (.573000)			

Little Elm ISD	Average Value of Single Family Home	City Taxes (and Tax Rate)	County Tax Rate and Taxes	School Tax Rate and Taxes	Collective Tax Bill
<b>2010</b>	\$224,346	\$1,286 (.573264)	\$614 (.27390)	\$3,455 (1.54)	\$5,356
<b>2011</b>	\$221,234	\$1,268 (.573000)	\$614 (.277357)	\$3,407 (1.54)	\$5,288
<b>2012</b>	\$223,008	\$1,278 (.573000)			

The following pie charts show the percentage distribution of one’s 2011 tax bill in Oak Point in the Little Elm and Denton ISDs.



Note: Owners of homes located in Oak Point Water Control Improvement District 1 also paid an additional \$ 0.49 per \$100 of assessed value in 2011 – equating to \$689 on an average taxable value (\$140,635) of a home in WCID1.

## WASTEWATER FUND

The Wastewater Fund is used to support the cost 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 completed last year to review the City's wastewater rates and connection fees. The new rate structure involved an increase in wastewater rates in October 2011. Rates will increase an additional \$2.00 per month in October 2012.

### 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 2010-2011 Actuals	FY 2011-2012 Budget	FY 2011-2012 Projections	FY 2012-2013 Proposed Budget
Revenue	\$197,207	\$167,800	\$175,000	\$156,799
Expenditures	\$156,396	\$151,185	\$142,451	\$150,659

**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. As was done during FY 2011-2012, it is proposed that the Public Works Department continue to use the annual sales tax collections from this tax to perform basic street repairs during FY 2012-2013.

	<b>FY 2010-2011 Actuals</b>	<b>FY 2011-2012 Budget</b>	<b>FY 2011-2012 Projections</b>	<b>FY 2012-2013 Proposed Budget</b>
<b>Revenue</b>	\$17,689	\$18,049	\$18,100	\$18,900
<b>Expenditures</b>	\$46,886	\$20,000	\$15,000	\$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 has not yet been reviewed by the EDC. The EDC is scheduled to review their budget at a meeting on Tuesday, July 17. Any changes made to the EDC budget will be noted at the City Council’s next budget workshop.

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 signage to potentially be constructed along F.M. 720.

	<b>FY 2010-2011 Actuals</b>	<b>FY 2011-2012 Budget</b>	<b>FY 2011-2012 Projections</b>	<b>FY 2012-2013 Proposed Budget</b>
<b>Revenue</b>	\$35,538	\$38,845	\$38,850	\$36,600
<b>Expenditures</b>	\$56,544	\$29,240	\$7,550	\$29,430

**MUNICIPAL DEVELOPMENT DISTRICT (MDD) FUND**

Last year, 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. While the MDD did begin to collect sales tax revenue during FY2011-2012, no expenditures were included in the FY2011-2012 budget due to the small amount of revenue collected.

Because the amount of sales tax collected by the MDD remains nominal, the proposed budget of the MDD does not include any expenditures for FY 2012-2013.

	FY 2010-2011 Actuals	FY 2011-2012 Budget	FY 2011-2012 Projections	FY 2012-2013 Proposed Budget
Revenue	-	\$18,049	\$18,049	\$18,300
Expenditures	-	\$0	\$0	\$0

## 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 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. To better represent the City's current vehicle replacement practices, the following chart was revised. Revisions include increasing the replacement criteria for all police vehicles to five (5) years and eliminating equipment costs for police vehicles because the equipment is frequently re-used. Anticipating that fire trucks will be purchased with bonds as were previous fire trucks, the fire trucks are shown separately and excluded from the calculation of the annual replacement contribution.

Vehicle		Current Mileage (as of June 2012)	VRP Replacement Criteria		Estimated Replacement Cost of Vehicle and Equipment	Estimated Annual VRP Contribution
			Years	Mileage		
DPS / Police	2007 Dodge Charger (Patrol 260)	65,865	5	100,000	\$25,000	\$5,000
	2007 Dodge Charger (Patrol 261)	88,157	5	100,000	\$25,000	\$5,000
	2006 Dodge Charger	Not in service (to be sold)				
	2007 Dodge Charger (Patrol 263)	73,857	5	100,000	\$25,000	\$5,000
	2008 Dodge Durango (Patrol 264)	79,172	5	100,000	\$25,000	\$5,000
	2005 Dodge Magnum	Not in service (to be sold)				
	2011 Ford Expedition (Patrol 262)	10,219	5	100,000	\$25,000	\$5,000
	2011 Ford Expedition (Patrol 265)	19,555	5	100,000	\$25,000	\$5,000
<b>Subtotal</b>						<b>\$30,000</b>
Public Works	2003 Ford F150	74,748	7	100,000	\$24,000	\$3,429
	2008 Ford F250	19,907	7	100,000	\$24,000	\$3,429
	2007 Ford F150	46,294	7	100,000	\$24,000	\$3,429
	1996 Ford F800 (dump truck)	28,294	10	50,000	\$50,000	\$5,000
<b>Subtotal</b>						<b>\$15,287</b>
<b>Total – Annual Vehicle Replacement Fund Contribution</b>						<b>\$45,287</b>

DPS / Fire	2008 Dodge 3500 (Rescue 631)	21,563	7		\$75,000	\$10,714
	2004 Freightliner (Engine 631)	9,972	15		\$245,000	\$16,333
	2008 Dodge 3500 (Brush 631)	9,922	12		\$52,000	\$4,333
	2000 KME International (Engine 632)	14,833	15		\$215,000	\$14,333
<b>Subtotal</b>						<b>\$45,713</b>



While annual contributions to the Vehicle Replacement Fund have not been made on a regular basis since 2004, the FY 2011-2012 budget included a transfer of \$125,000 from the General Fund to the Vehicle Replacement Fund. The proposed FY 2012-2013 budget includes a transfer of \$45,287 from the General Fund to the Vehicle Replacement. On the expenditure side of the Vehicle Replacement Fund, the proposed FY2012-2013 budget designates \$24,000 for the purchase of a new Ford Expedition to replace the 2006 Dodge Charger. After the FY 2012-2013 transfer to the Vehicle Replacement Fund and the purchase of a new vehicle, the ending balance of the Vehicle Replacement Fund at the end of FY 2012-2013 is projected to be \$110,324.

## **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.

In recent years, the City has made a number of 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.

The most recent efforts of the Parks and Recreation Commission were focused on a project to construct a hike and bike trail through Jake's Place Park. In January 2011, 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 abandoning the project and using any available funds on other improvements, City staff recommends that the project be delayed until funding is obtained. Funding sources that could be considered include a payment required by a development agreement associated with Water Control and Improvement District No. 2 or a contribution of EDC funds to the project.

## **SPECIAL REVENUES**

Special revenues that are restricted by local or State legislation on how the revenue may be utilized include:

- Court Security Fees
- Court Technology Fees
- Child Safety Fees
- Drug/Property Seizures
- TCLEOSE / DPS Training Funding

## **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. The FY 2012-2013 budget contemplates that the City will commence with the process to prepare a Capital Improvements Plan in the coming year to identify and prioritize capital improvement projects while also evaluating funding options for the projects. The City must also 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 all of 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 Strategic Plan

### FY 2012-2013 Mission Statement, Guiding Goals, and Supporting Strategies

#### Mission Statement

The City of Oak Point desires to provide exceptional services, influence the development of a safe and vibrant community, and improve the quality of life of its citizens -- while not losing sight of its small town charm.

#### Guiding Goals

- ✓ Provide services with efficiency, integrity, and exceptional customer service.
- ✓ Provide a safe community and protect people and property through the provision of progressive public safety programs.
- ✓ Provide and maintain functional and sustainable infrastructure and facilities.
- ✓ Progressively plan for future development and maintain existing neighborhoods through planning, land use, development, code enforcement, and revitalization programs.
- ✓ Provide a variety of recreational opportunities by maintaining and expanding the City's park system and through special events.
- ✓ Build a diversified tax base by supporting economic expansion and engaging in aggressive economic development efforts and activities.
- ✓ Recruit, continually motivate, and retain educated and experienced employees.
- ✓ Provide a fiscally sound government through efficient budgeting, spending and resource management.
- ✓ Inform and seek input from citizens through a variety of communication efforts.

#### Guiding Goals with Supporting Strategies (and assigned department)

- ✓ **Provide services with efficiency, integrity, and exceptional customer service.**
  - **Document policies, procedures, and standard operation guidelines. (All Depts)**
  - Pursue customer service, ethics, and/or other applicable training opportunities for all City employees. (All Depts)
  - Evaluate the condition of all City facilities in terms of citizen service and ensure that all public spaces are clean, attractive and efficient. (All Depts)
  - Consider adopting an ethics policy. (Administration)
  - Evaluate City fees by comparing to fees of other cities. (Bldg Insp/Administration)
  - Prepare a building permits manual for home builders and home owners. (Bldg Insp)
  - Update and maintain the Code of Ordinances. (Administration)

- Improve the organization of the City's electronic files and catalog all hard files. *(Administration)*
  - Prepare an internal inventory of ordinances, agreements, and contracts using LaserFiche. *(Administration)*
- ✓ **Provide a safe community and protect people and property through the provision of progressive public safety programs.**
- **Establish emergency management procedures. *(DPS)***
  - Add vital information to the City website. *(DPS)*
  - Publicize the close patrol/vacation watch program in an edition of the Country Place Bulletin. *(DPS)*
  - Evaluate the possibility of providing an emergency notification service to residents. *(DPS)*
  - **Establish regulations and inspections procedures for food establishments. *(Administration)***
- ✓ **Provide and maintain functional and sustainable infrastructure and facilities.**
- **Prepare a five-year Capital Improvements Plan. *(Administration)***
  - **Complete a streets assessment and consider requesting maintenance assistance via Denton County's Road Maintenance Program. *(Administration/Public Works)***
  - **Continue to explore options for the construction of City Hall. *(Administration)***
  - **Evaluate improvements to drainage facilities and fire flow. *(Administration/Public Works)***
  - Consider the implementation of thoroughfare impact fees to assist with the cost of street construction. *(Administration)*
  - Encourage TxDOT's timely improvement of F.M. 720 *(Administration)*
  - **Attempt to influence the affordable provision of water to Crescent Oaks' residents. *(Administration)***
- ✓ **Progressively plan for future development and maintain existing neighborhoods through planning, land use, development, code enforcement, and revitalization programs.**
- Proactively enforce property maintenance ordinances. *(DPS)*
  - Update the zoning ordinance, subdivision ordinance, sign code, and Comprehensive Plan as time and funding becomes available. *(Administration)*
- ✓ **Provide a variety of recreational opportunities by maintaining and expanding the City's park system and through special events.**
- Evaluate opportunities to acquire land for future parks and open spaces. *(Administration)*
  - Continue to hold seasonal events (SpringFest, FreedomFest, and WinterFest) to encourage community involvement and interaction. *(Administration)*
  - Make improvements to the boat ramp dock and surrounding area when funds become available. *(Administration/Public Works)*
  - Construct a trail and exercise stations within Jake's Place when funds become available. *(Administration)*

- ✓ **Build a diversified tax base by supporting economic expansion and engaging in aggressive economic development efforts and activities.**
  - **Aggressively pursue the development of a retail center at the intersection of F.M. 720 and McCormick Road/Shahan Prairie Road. (EDC)**
  - Implement a retail recruitment strategy. (EDC)
  - Prepare additional marketing materials. (EDC)
  - Evaluate the construction of City identification signage. (EDC)
  
- ✓ **Recruit, continually motivate, and retain educated and experienced employees.**
  - **Update and revise the personnel manual to include updated benefits. (Administration)**
  - Update job descriptions to include recently approved salary ranges. (Administration)
  - Offer training opportunities to employees. (All Depts)
  - Implement an employee recognition program. (Administration)
  
- ✓ **Provide a fiscally sound government through efficient budgeting, spending and resource management.**
  - **Develop strategies to adequately fund street maintenance, capital improvements, and fixed assets. (Administration/Finance)**
  - Achieve a high level of financial transparency by obtaining Gold certification through the Texas Comptroller's Leadership Circle program. (Finance)
  - Implement an asset management program. (Finance)
  - Identify and sell surplus property. (Finance)
  - Review and possibly update the City's investment policy. (Finance)
  - Aggressively pursue the collection of delinquent fines and wastewater accounts. (Finance/Court/Utility Billing)
  
- ✓ **Inform and seek input from citizens through a variety of communication efforts.**
  - Continue the quarterly distribution of the Country Place Bulletin (CPB) newsletter. (Administration)
  - Continue to enhance the information available on the City's website. (Administration)
  - Encourage citizens to automatically receive electronic copies of meeting agendas, information bulletins, and the CPB newsletter by entering their e-mail address on the City's website. (Administration)
  - Conduct a State of the City presentation at a Town Hall meeting. (Administration)
  - Make the State of the City presentation available to HOAs on an annual basis. (Administration)



**City of Oak Point  
Fiscal Year 2012-13 Budget  
Consolidated Statement**

	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>General Fund</b>						
Revenues	\$ 2,125,821	\$ 2,007,577	\$ 1,898,527	\$ 1,720,690	\$ 1,917,086	\$ 1,965,922
Expenditures	1,858,920	1,826,505	2,610,594	1,246,142	2,480,820	1,945,517
Net Revenues Over (Under) Expenditures	266,901	181,071	(712,067)	474,548	(563,734)	20,406
Beginning Fund Balance (Audit)	1,130,293	1,397,194	1,578,265	1,578,265	1,578,265	1,014,532
<b>Ending Fund Balance</b>	1,397,194	1,578,265	866,198	2,052,814	1,014,532	1,034,937
<b>Wastewater Fund</b>						
Revenues	167,876	197,207	167,800	159,199	175,000	156,799
Expenditures	134,014	156,396	151,185	91,745	142,451	150,659
Net Revenues Over (Under) Expenditures	33,862	40,811	16,615	67,455	32,549	6,140
Beginning Fund Balance (Audit)	206,344	240,206	281,017	281,017	281,017	313,566
<b>Ending Fund Balance</b>	240,206	281,017	297,632	348,472	313,566	319,706
<b>Debt Service Fund</b>						
Revenues	85,798	110,290	149,739	149,334	149,666	147,801
Expenditures	145,369	134,362	160,382	17,306	160,382	157,028
Net Revenues Over (Under) Expenditures	(59,571)	(24,072)	(10,643)	132,029	(10,716)	(9,227)
Beginning Fund Balance (Audit)	131,189	71,618	47,546	47,546	47,546	36,830
<b>Ending Fund Balance</b>	71,618	47,546	36,903	179,574	36,830	27,603
<b>Parks Development Fund</b>						
Revenues	10,231	2,077	-	934	934	-
Expenditures	51,310	10,145	-	-	-	-
Net Revenues Over (Under) Expenditures	(41,079)	(8,068)	-	934	934	-
Beginning Fund Balance (Audit)	50,179	9,100	1,032	1,032	1,032	1,966
<b>Ending Fund Balance</b>	9,100	1,032	1,032	1,966	1,966	1,966



**City of Oak Point  
Fiscal Year 2012-13 Budget  
Consolidated Statement**

Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
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**Capital Projects Fund**

Revenues	-	-	600,000	-	600,000	-
Expenditures	-	2,061	610,000	282,976	597,939	-
Net Revenues Over (Under) Expenditures	-	(2,061)	(10,000)	(282,976)	2,061	-
Beginning Fund Balance (Audit)	-	-	(2,061)	(2,061)	(2,061)	-
<b>Ending Fund Balance</b>	-	(2,061)	(12,061)	(285,037)	-	-

**Street Maintenance Fund**

Revenues	18,790	17,689	18,049	10,918	18,100	18,900
Expenditures	9,870	46,886	20,000	9,377	15,000	20,000
Net Revenues Over (Under) Expenditures	8,920	(29,198)	(1,951)	1,541	3,100	(1,100)
Beginning Fund Balance (Audit)	53,333	62,253	33,055	33,055	33,055	36,155
<b>Ending Fund Balance</b>	62,253	33,055	31,104	34,596	36,155	35,055

**Economic Development Corporation Fund**

Revenues	38,280	35,538	38,845	24,587	38,850	36,600
Expenditures	-	56,544	29,240	500	7,550	29,430
Net Revenues Over (Under) Expenditures	38,280	(21,006)	9,605	24,087	31,300	7,170
Beginning Fund Balance (Audit)	99,971	138,251	117,245	117,245	117,245	148,545
<b>Ending Fund Balance</b>	138,251	117,245	126,850	141,332	148,545	155,715

**Vehicle Replacement Fund**

Revenues	-	13,750	125,000	-	125,000	45,287
Expenditures	-	49,713	-	-	-	24,000
Net Revenues Over (Under) Expenditures	-	(35,963)	125,000	-	125,000	21,287
Beginning Fund Balance (Audit)	-	-	(35,963)	(35,963)	(35,963)	89,037
<b>Ending Fund Balance</b>	-	(35,963)	89,037	(35,963)	89,037	110,324



**City of Oak Point**  
**Fiscal Year 2012-13 Budget**  
**Consolidated Statement**

	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>Municipal Development District Fund</b>						
Revenues	-	-	18,049	8,808	18,049	18,300
Expenditures	-	-	-	-	-	-
Net Revenues Over (Under) Expenditures	-	-	18,049	8,808	18,049	18,300
Beginning Fund Balance (Audit)	-	-	-	-	-	18,049
<b>Ending Fund Balance</b>	-	-	18,049	8,808	18,049	36,349





**City of Oak Point  
Fiscal Year 2012-13 Budget  
Summary of Revenues**

	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>General Fund (includes Court Fund)</b>						
Administration	\$ 1,869,496	\$ 1,766,742	\$ 1,669,626	\$ 1,548,220	\$ 1,670,538	\$ 1,717,374
Public Safety	217,558	198,654	185,200	134,650	200,300	194,800
Court	38,767	42,181	43,701	37,819	46,248	53,748
<b>General Fund Totals</b>	<b>2,125,821</b>	<b>2,007,577</b>	<b>1,898,527</b>	<b>1,720,690</b>	<b>1,917,086</b>	<b>1,965,922</b>
<b>Wastewater Fund</b>	-	167,876	197,207	167,800	159,199	175,000
<b>Debt Service Fund</b>	-	85,798	110,290	149,739	149,334	149,666
<b>Parks Development Fund</b>	-	10,231	2,077	-	934	934
<b>Capital Projects Fund</b>	-	-	600,000	-	600,000	-
<b>Street Maintenance Fund</b>	-	18,790	17,689	18,049	10,918	18,100
<b>Economic Development Corporation Fund</b>	-	38,280	35,538	38,845	24,587	38,850
<b>Vehicle Replacement Fund</b>	-	-	13,750	125,000	-	125,000
<b>Municipal Development District Fund</b>	-	-	-	18,049	8,808	18,049
<b>Totals</b>	<b>\$ 2,446,796</b>	<b>\$ 2,384,127</b>	<b>\$ 3,016,009</b>	<b>\$ 2,074,471</b>	<b>\$ 3,042,685</b>	<b>\$ 2,389,609</b>



**City of Oak Point  
Fiscal Year 2012-13 Budget  
Summary of Expenditures**

	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>General Fund</b>						
Administration	\$ 701,223	\$ 642,919	\$ 1,319,205	\$ 458,058	\$ 1,322,282	\$ 692,912
Public Safety	901,418	977,161	1,095,523	648,830	954,828	1,040,674
Operations	256,279	206,425	195,866	139,254	203,710	211,931
<b>General Fund Totals</b>	<b>1,858,920</b>	<b>1,826,505</b>	<b>2,610,594</b>	<b>1,246,142</b>	<b>2,480,820</b>	<b>1,945,517</b>
<b>Wastewater Fund</b>	134,014	156,396	151,185	91,745	142,451	150,659
<b>Debt Service Fund</b>	145,369	134,362	160,382	17,306	160,382	157,028
<b>Parks Development Fund</b>	51,310	10,145	-	-	-	-
<b>Capital Projects Fund</b>	-	2,061	610,000	282,976	597,939	-
<b>Street Maintenance Fund</b>	9,870	46,886	20,000	9,377	15,000	20,000
<b>Economic Development Corporation Fund</b>	-	56,544	29,240	500	7,550	29,430
<b>Vehicle Replacement Fund</b>	-	49,713	-	-	-	24,000
<b>Municipal Development District Fund</b>	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 2,199,483</b>	<b>\$ 2,282,613</b>	<b>\$ 3,581,401</b>	<b>\$ 1,648,044</b>	<b>\$ 3,404,142</b>	<b>\$ 2,326,634</b>



**City of Oak Point  
Fiscal Year 2012-13 Budget  
General Fund Summary  
Fund Balance / Reserves**

Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13	% Collected/S pent
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**GENERAL FUND**

**REVENUES:**

Taxes

Property (current)	\$ 1,359,641	\$ 1,349,151	\$ 1,306,142	\$ 1,313,672	\$ 1,319,525	\$ 1,342,262	100.6%
Property (delinquent)	34,073	27,040	20,100	5,592	5,592	6,630	27.8%
Sales & Use	75,434	70,753	72,194	43,674	73,000	73,188	60.5%
Franchise Fees	148,528	183,250	169,400	125,573	189,405	193,670	74.1%
Licenses, Fees & Permits	142,029	92,977	76,965	43,256	55,401	84,949	56.2%
Investment Income	3,401	1,771	2,800	1,140	1,700	1,700	40.7%
Fines, Warrants & Seizures	38,767	42,181	43,701	37,819	46,248	53,748	86.5%
Public Safety	217,558	198,654	185,200	134,650	200,300	194,800	72.7%
Miscellaneous	6,525	41,505	22,025	15,315	15,915	4,975	69.5%

**Total Revenues** \$ **2,025,956** \$ **2,007,282** \$ **1,898,527** \$ **1,720,690** \$ **1,907,086** \$ **1,955,922** **90.6%**

**EXPENDITURES:**

Current:

Administration	\$ 701,223	\$ 642,919	\$ 594,205	\$ 458,058	\$ 597,282	\$ 647,625	77.1%
Public Safety	901,418	977,161	1,095,523	648,830	954,828	1,040,674	59.2%
Operations	256,279	206,425	195,866	139,254	203,710	211,931	71.1%

**Total Expenditures** \$ **1,858,920** \$ **1,826,505** \$ **1,885,594** \$ **1,246,142** \$ **1,755,820** \$ **1,900,230** **66.1%**

**Net Change in Fund Balance - Excess (Deficit)** \$ **167,036** \$ **180,776** \$ **12,933** \$ **474,548** \$ **151,266** \$ **55,693**

Capital Lease	\$ 99,865	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Operating	-	-	-	-	-	-	-
Transfer from Wastewater Fund	-	295	-	-	10,000	10,000	-
Transfer to Capital Projects Fund	-	-	600,000	-	600,000	-	-
Transfer to Vehicle Replacement Fund	-	-	125,000	-	125,000	45,287	-
<b>Other Financing Sources</b>	<b>\$ 99,865</b>	<b>\$ 295</b>	<b>\$ (725,000)</b>	<b>\$ -</b>	<b>\$ (715,000)</b>	<b>\$ (35,287)</b>	

**Net Change in Fund Balance** \$ **266,901** \$ **181,071** \$ **(712,067)** \$ **474,548** \$ **(563,734)** \$ **20,406**

<b>Fund Balance, Beginning (October 1)</b>	<b>\$ 1,175,822</b>	<b>\$ 1,397,194</b>	<b>\$ 1,578,265</b>	<b>\$ 1,578,265</b>	<b>\$ 1,578,265</b>	<b>\$ 1,014,532</b>	
<b>Adjustments for Debt &amp; Court Fund</b>	<b>\$ (45,529)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance, Ending (September 30)</b>	<b>\$ 1,397,194</b>	<b>\$ 1,578,265</b>	<b>\$ 866,198</b>	<b>\$ 2,052,814</b>	<b>\$ 1,014,532</b>	<b>\$ 1,034,937</b>	

**FUND BALANCE RESERVE:**

Total Expenditures (not including Transfers)	\$ 1,858,920	\$ 1,826,505	\$ 1,885,594	\$ 1,246,142	\$ 1,755,820	\$ 1,900,230	
25% Target Reserve (3 months)	464,730	456,626	471,399	311,535	438,955	475,057	

**Fund Balance Excess (Under) Reserves** \$ **932,464** \$ **1,121,639** \$ **394,800** \$ **1,741,278** \$ **575,577** \$ **559,880**

**City of Oak Point**  
**Fiscal Year 2012 - 2013**  
**Line-item Budget**

Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>GENERAL FUND</b>								
<b>GENERAL FUND REVENUE</b>								
01-41-410100	Tax Revenue - Current		1,359,641	1,349,151	1,306,142	1,313,672	1,319,525	1,342,262
01-41-410200	Tax Revenue-Delinquent/Penalty/Int		34,073	27,040	20,100	5,592	5,592	6,630
01-41-411100	Sales Tax-Gen. Fund (1%)		75,434	70,753	72,194	43,674	73,000	73,188
01-42-420110	Franchise Fees-CoSERV Electric		20,396	19,726	20,000	6,552	20,000	20,000
01-42-420120	Franchise Fees-Oncor Electric		62,081	74,100	70,000	74,210	74,210	74,210
01-42-421010	Franchise Fees-AT&T		12,266	22,798	14,000	4,617	17,200	17,200
01-42-421020	Franchise Fees-Sage Telecom		208	114	0	34	70	70
01-42-421030	Franchise Fees-Birch Telecom		23	0	0	0	0	0
01-42-421040	Franchise Fees-Verizon		109	59	0	2,787	40	40
01-42-421050	Franchise Fees-CBeyond Communications		241	2,804	0	12,011	150	150
01-42-422010	Franchise Fees-Midway/Southwest Water		0	0	9,000	0	11,935	14,000
01-42-422020	Franchise Fees-Terra Southwest Water		3,293	3,569	3,600	1,770	3,600	3,600
01-42-422030	Franchise Fees-Mustang SUD/(Utilities)		12,482	18,674	17,500	9,543	18,000	18,000
01-42-423010	Franchise Fees-Sudden Link/CEBridge Connections		14,686	19,291	14,500	1,420	19,000	21,200
01-42-424010	Franchise Fees-Trinity Waste		18,167	10,679	20,800	0	0	0
01-42-424020	Franchise Fees-Monarch Utilities		4,576	0	0	0	0	0
01-42-424040	Franchise Fees-Recycling/Allied Waste		0	11,435	0	12,628	25,200	25,200
01-43-430100	Building Permits		78,670	45,640	44,450	16,757	21,000	28,000
01-43-430200	Certificate of Occupancy Fees		1,800	4,057	2,500	1,430	1,800	2,000
01-43-430300	Contractors Registration Fees		1,625	3,633	1,500	1,275	1,600	1,750
01-43-430310	Soliciting Permit		0	800	0	0	200	300
01-43-430400	Culvert Permits/Inspections		970	510	635	450	450	750
01-43-430500	Septic Permits/Inspections		3,770	2,260	2,150	690	1,040	1,560
01-43-430600	Building Inspections		34,635	11,665	11,445	4,500	8,500	13,590
01-43-430700	Pond/Pool Permits		900	750	550	600	600	600
01-43-430800	Truck/Vehicle Permits		13,442	4,992	4,775	1,740	2,200	4,800
01-43-430900	Well Permits		610	775	600	140	280	420
01-43-430910	Electrical Permits		1,940	1,445	1,150	1,050	1,100	1,250
01-43-430920	Plumbing Permits		1,475	348	300	650	650	500
01-43-430930	HVAC Permits		0	2,900	500	600	600	250
01-43-430950	Permits/Inspections-Other		30	0	0	0	0	17,204
01-44-440100	Platting Fees		0	3,620	2,000	2,555	3,000	3,000
01-44-440200	Zoning Fees		0	5,707	1,000	3,874	3,874	3,000
01-44-440400	Development Review Fees		0	0	0	1,403	2,403	2,000
01-44-440500	Development Filing Fees		1,310	0	0	1,423	1,423	0
01-45-450100	Copies & Faxes		185	73	50	369	369	200
01-45-450200	Liens Released		262	300	0	940	940	400
01-45-450300	Animal Registration		405	425	400	275	300	300
01-45-450400	Boat Ramp Fees		0	3,115	3,000	2,462	3,000	3,000
01-45-450450	Garage / Yard Sales		0	-36	-40	72	72	75
01-45-450500	Other Financing Proceeds - Cap Lease		99,865	0	0	0	0	0
01-46-460100	Court Fines & Forfeitures		37,606	19,300	20,000	14,202	20,000	27,500
01-47-470100	Interest Income (TexPool and Wells Fargo)		3,401	1,771	2,800	1,140	1,700	1,700
01-47-471100	Credit Card Income		278	481	200	495	675	675
01-47-471300	General Reimbursements		116	17,814	0	9,798	9,798	0
01-47-471350	WCID Admin Fees - Admin Fees		0	5,000	20,000	0	0	0
01-47-471400	Advertising Income		2,050	1,300	1,600	1,750	1,750	1,600
01-47-471500	Mowing/Demolition Fees		481	4,537	0	2,279	2,500	2,500
01-47-471600	Misc Refunds and Recoveries		3,600	3,997	0	886	886	0
01-47-471650	TML Risk Pool - Refund		0	6,156	0	0	0	0
01-47-471700	Cash Under & Over		0	2,220	0	106	106	0
01-47-471800	Park Use Fees		0	0	0	0	0	0
01-47-471810	Special Events		0	0	225	0	200	200
01-47-471820	Recreation - Other Fees		0	0	0	0	0	0
01-47-471830	Community Bldg Rental		0	0	0	0	0	0
01-48-480130	Fire District Base		10,000	14,400	10,000	6,750	10,000	10,000
01-48-480230	Per Run		49,600	62,650	54,000	67,600	70,000	64,500

**City of Oak Point**  
**Fiscal Year 2012 - 2013**  
**Line-item Budget**

Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
01-48-480330	Cross Oak Ranch Security		120,000	120,000	120,000	60,000	120,000	120,000
01-48-480430	State Training Income		0	1,244	1,200	0	0	0
01-48-480530	Grant Funds		35,630	0	0	0	0	0
01-48-480630	Donations		0	160	0	300	300	300
01-49-490100	Transfer from General Fund		0	0	0	0	0	0
01-49-490200	Transfer from Wastewater Fund		0	295	0	0	10,000	10,000
<b>TOTAL GENERAL FUND REVENUE</b>			<b>2,122,332</b>	<b>1,984,495</b>	<b>1,874,826</b>	<b>1,697,073</b>	<b>1,890,838</b>	<b>1,939,674</b>

**City of Oak Point**  
**Fiscal Year 2012 - 2013**  
**Line-item Budget**

Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>GENERAL FUND EXPENDITURES</b>								
<b>Administration</b>								
<b>Salary &amp; Benefits</b>								
01-100-610110	Salaries - Regular Payroll		223,073	-4,022	289,620	215,175	278,375	326,626
01-100-610210	Salary - Part Time / Temp Payroll		8,711	0	0	0	0	0
01-100-610310	Salaries - Overtime		4	0	0	0	0	600
01-100-610510	Longevity		1,095	12,228	2,100	0	2,100	2,535
01-100-611110	Medicare		3,250	2,897	4,199	3,094	4,199	4,736
01-100-611210	Health Insurance		22,532	18,053	31,680	25,657	31,680	25,381
01-100-611310	Dental Insurance		1,036	1,002	1,200	912	1,200	1,610
01-100-611410	TMRS		13,772	16,578	15,140	11,644	15,140	14,747
01-100-611510	Life Insurance		0	1,066	0	541	0	0
01-100-611511	Life Insurance / AD & D		1,533	1,261	1,680	0	1,680	1,700
<b>Total Salary &amp; Benefits</b>			<b>275,006</b>	<b>319,517</b>	<b>345,619</b>	<b>257,024</b>	<b>334,374</b>	<b>377,935</b>
<b>Supplies</b>								
01-100-612110	Office Supplies		10,202	9,494	10,450	6,304	9,000	10,450
01-100-612210	Building Supplies (Furniture)		1,813	1,809	0	0	0	0
01-100-612310	Other Supplies - Janitorial		1,295	1,380	0	10	50	0
<b>Total Supplies</b>			<b>13,310</b>	<b>12,683</b>	<b>10,450</b>	<b>6,314</b>	<b>9,050</b>	<b>10,450</b>
<b>Capital</b>								
01-100-613110	Computer Capital Outlay		1,634	0	6,000	1,433	2,000	6,000
01-100-613310	Software Capital Outlay		99,865	0	11,611	18,572	18,572	10,543
01-100-613510	Building Capital Outlay		14,041	19,032	11,879	9,126	12,168	0
<b>Total Capital</b>			<b>115,540</b>	<b>19,032</b>	<b>29,490</b>	<b>29,131</b>	<b>32,740</b>	<b>16,543</b>
<b>Maintenance</b>								
01-100-615110	Building & Structural Maintenance		5,305	11,462	500	610	610	870
01-100-615210	Office Equipment Maintenance		6,666	5,172	7,000	5,064	7,000	7,084
01-100-615310	Computer Maintenance		5,819	22,313	4,000	14,545	15,000	6,690
01-100-615410	Apparatus Maintenance		1,705	0	0	0	0	0
<b>Total Maintenance</b>			<b>19,495</b>	<b>38,946</b>	<b>11,500</b>	<b>20,219</b>	<b>22,610</b>	<b>14,644</b>
<b>Contracted Services</b>								
01-100-616110	Copying and Printing		268	1,194	300	0	300	300
01-100-616210	Advertising - Legal Notices		6,091	1,575	3,000	771	1,200	3,000
01-100-616212	Advertising - Newsletter		2,951	2,233	3,150	2,652	3,644	3,968
01-100-616310	Elections		3,792	2,663	3,800	75	75	4,075
01-100-616410	Court State Fees		11,849	13,560	12,000	10,514	12,000	13,000
01-100-616510	Postage		3,569	4,473	4,260	2,604	3,100	5,292
01-100-617110	Training & Travel		2,533	2,466	7,836	4,857	7,500	8,536
01-100-617111	City Manager Training		0	225	0	0	0	0
01-100-617112	Finance Director Training		0	0	0	0	0	0
01-100-617113	City Secretary Training		0	335	0	0	0	0
01-100-617115	City Council Training		0	296	0	0	0	0
01-100-617210	Publications & Subscriptions		356	1,594	415	263	400	415
01-100-617310	Dues & Certifications		1,691	810	2,233	1,026	2,200	2,217
01-100-617410	Mileage & Food Reimbursement		1,323	1,867	1,575	1,358	1,600	2,042
01-100-617500	Utilities - Electric		11,380	1,726	3,990	495	2,400	2,400
01-100-617501	Utilities - Water		378	541	400	0	400	400
01-100-617502	Utilities - Phones (Office)		1,993	3,406	3,000	2,183	3,000	3,000
01-100-617503	Utilities - Cellular Phones		1,420	1,192	1,200	692	900	900
01-100-618011	Unemployment		0	240	288	1,305	1,305	1,305

**City of Oak Point**  
**Fiscal Year 2012 - 2013**  
**Line-item Budget**

Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
01-100-618013	Personnel Testing		82	0	100	0	0	100
01-100-618014	Bonding Insurance		175	175	175	175	175	175
01-100-618015	Bank Charges		6,107	4,460	2,100	79	1,500	600
01-100-618016	TML RISK POOL - Insurance		38,045	42,106	48,297	36,031	48,000	49,901
01-100-618018	Animal Registration - Tags		42	43	50	43	50	50
01-100-618019	Banners & Signs		145	0	0	0	0	100
01-100-618020	Cash Over/Under		15	1,286	0	0	0	0
01-100-619511	Easter		1,927	1,933	3,500	2,336	2,336	3,000
01-100-619512	4th of July		2,904	2,643	3,780	3,330	3,780	4,280
01-100-619513	Christmas		1,583	3,174	3,365	2,098	2,098	3,365
01-100-619514	Community Programs		135	0	0	0	0	0
01-100-619515	Library Donation		1,500	0	1,500	0	1,500	1,500
01-100-619516	Other Special Events		480	241	1,000	821	1,000	1,300
01-100-620110	City Attorney		25,733	16,052	15,000	24,245	30,000	30,000
01-100-620111	Judge		4,200	4,200	4,200	3,150	4,200	4,200
01-100-620112	City Prosecutor		335	2,990	4,000	1,360	2,000	2,000
01-100-620210	City Engineer		10,465	2,940	15,000	1,283	5,000	35,000
01-100-620310	Auditor		9,400	14,600	9,500	0	10,500	15,000
01-100-620410	CPA		15,079	0	0	0	0	0
01-100-620510	Planner		0	0	0	0	0	0
01-100-620610	Building Inspector		23,745	14,715	12,000	11,675	12,000	3,000
01-100-620620	Septic Inspector		6,995	5,400	5,400	4,050	5,400	1,350
01-100-620710	Denton County Tax Office		185	1,504	1,392	1,354	1,354	1,392
01-100-620720	Denton County Appraisal District		12,607	12,342	12,340	9,137	12,340	12,340
01-100-620813	Contract / Temp Services		18,514	1,058	0	251	251	0
01-100-620814	Other Consulting Services		12,193	14,607	7,000	15,160	15,000	8,550
01-100-620913	Architectural/Planning Services for City Hall		35,687	40,792	0	0	0	0
01-100-639999	Bad Debt Expense		0	349	0	0	0	0
01-100-720000	Lease Interest Payment		0	5,454	0	0	0	0
01-100-720010	Lease Prinicipal Payment		0	19,282	0	0	0	0
01-100-910094	Transfer to Capital Projects Fund		0	0	600,000	0	600,000	0
01-100-910092	Transfer to Vehicle Replacement Fund		0	0	125,000	0	125,000	45,287
<b>Total Contracted Services</b>			<b>277,872</b>	<b>252,742</b>	<b>922,146</b>	<b>145,370</b>	<b>923,508</b>	<b>273,340</b>
<b>Total Expenditures - Administration</b>			<b>701,223</b>	<b>642,919</b>	<b>1,319,205</b>	<b>458,058</b>	<b>1,322,282</b>	<b>692,912</b>
<b>Department of Public Safety</b>								
<b>Salary &amp; Benefits</b>								
01-300-610110	Salaries - Regular Payroll		511,746	7,037	586,197	382,167	457,359	538,795
01-300-610230	Part Time Payroll		0	0	0	5,852	21,000	52,416
01-300-610310	Salaries - Overtime		18,470	26,243	7,500	13,724	20,000	18,108
01-300-610430	Certification / Incentive Pay		68,210	6,070	92,408	2,558	3,504	3,504
01-300-610431	EMS Certification		0	31,465	0	25,459	33,000	42,723
01-300-610432	Fire Certification		0	34,654	0	22,884	30,000	39,230
01-300-610433	Chief Pay		7,159	8,673	7,478	5,464	7,478	7,478
01-300-610510	Longevity		7,590	8,280	9,800	0	9,800	10,958
01-300-611110	Medicare		8,776	6,987	10,057	6,493	10,057	10,183
01-300-611210	Health Insurance		67,358	82,901	99,000	68,837	86,000	53,301

City of Oak Point  
Fiscal Year 2012 - 2013  
Line-item Budget

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01-300-611310	Dental Insurance		3,872	3,367	3,750	2,516	3,200	3,382
01-300-611410	TMRS		37,744	39,237	35,866	24,815	35,866	29,340
01-300-611510	Life Insurance		1,664	4,818	4,500	880	2,200	2,284
<b>Total Salary &amp; Benefits</b>			<b>732,589</b>	<b>806,140</b>	<b>856,556</b>	<b>561,650</b>	<b>719,464</b>	<b>811,702</b>
<b>Supplies</b>								
01-300-612110	Office Supplies		1,136	1,344	2,500	2,516	2,516	2,500
01-300-612230	Building Supplies (Small Tools)		6,664	249	6,650	1,240	6,650	750
01-300-612330	Other Supplies		93	484	0	563	673	540
01-300-612430	Dispatch/Software Maint Agreements		16,108	22,854	26,323	64	30,000	33,281
01-300-612530	Fuel Supplies		26,315	38,944	38,004	27,310	38,004	38,004
01-300-612610	Uniform / Apparel		7,135	5,934	9,675	7,315	9,675	9,005
01-300-612730	Medical / Surgical - Fire, EMS		8,448	11,180	27,420	4,694	27,420	24,900
<b>Total Supplies</b>			<b>65,899</b>	<b>80,989</b>	<b>110,572</b>	<b>43,702</b>	<b>114,938</b>	<b>108,980</b>
<b>Capital</b>								
01-300-613110	Computer Capital Outlay		3,075	976	7,800	527	5,350	9,800
01-300-613210	Equipment Capital Outlay		6,292	0	9,550	1,613	10,000	7,000
<b>Total Capital</b>			<b>9,367</b>	<b>975</b>	<b>17,350</b>	<b>2,139</b>	<b>15,350</b>	<b>16,800</b>
<b>Maintenance</b>								
01-300-615110	Building & Structural Maintenance		899	338	500	431	500	2,600
01-300-615211	Furniture, Fixture & Office Equipment		0	0	3,790	0	3,790	600
01-300-615310	Computer Maintenance		2,607	1,076	1,200	309	1,200	1,200
01-300-615430	Vehicle Maintenance		11,301	20,459	10,998	6,774	10,998	13,482



City of Oak Point  
Fiscal Year 2012 - 2013  
Line-item Budget

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01-300-615510	Machinery, Tools & Equipment Maintenance		5,755	9,374	9,747	2,005	9,747	9,643
	<b>Total Maintenance</b>		<b>20,562</b>	<b>31,248</b>	<b>26,235</b>	<b>9,519</b>	<b>26,235</b>	<b>27,525</b>
	<b>Contracted Services</b>							
01-300-616110	Copying and Printing		248	112	750	111	750	750
01-300-616230	Advertising		30	201	0	0	0	0
01-300-616330	Denton Cty Child Advoc		0	0	1,500	0	0	0
01-300-616510	Postage		131	40	200	49	200	200
01-300-617110	Training & Travel		4,762	5,837	5,890	1,495	5,890	5,890
01-300-617210	Publications & Subscriptions		1,147	705	1,100	115	1,100	1,020
01-300-617500	Utilities - Electric		17,537	1,281	7,350	622	3,000	3,000
01-300-617501	Utilities - Water			2,579	2,000	901	2,000	2,000
01-300-617502	Utilities - Phones (Office)		2,226	3,377	3,000	2,183	3,000	3,000
01-300-617503	Utilities - Cellular Phones		1,371	2,906	2,320	2,086	2,320	2,320
01-300-617504	Utilities - Other (Air Cards)		2,507	5,498	4,620	3,135	5,000	4,620
01-300-617511	Utilities - Water (DPS)		2,798	413	0	0	0	0
01-300-618011	Unemployment			0	900	3,384	3,600	3,262
01-300-618013	Personnel Testing		44	110	500	0	500	875
01-300-618014	Bonding Insurance		50	50	100	50	100	100
01-300-619130	Medical Control Services		3,250	2,750	10,500	4,000	10,500	7,050
01-300-619230	Ambulance Services		15,281	15,281	17,000	0	15,281	17,000
01-300-619330	Animal Control Services		16,125	13,875	15,000	11,873	15,000	15,000

**City of Oak Point**  
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Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
01-300-619430	DPS - Investigations		2,095	1,333	3,580	590	2,100	2,500
01-300-619530	K-9 Unit		3,399	1,461	3,500	1,225	3,500	2,580
01-300-619630	Emergency Mgmt			0	5,000	0	5,000	4,500
<b>Total Contracted Services</b>			<b>73,001</b>	<b>57,809</b>	<b>84,810</b>	<b>31,819</b>	<b>78,841</b>	<b>75,667</b>
<b>Total Expenditures - Department of Public Safety</b>			<b>901,418</b>	<b>977,161</b>	<b>1,095,523</b>	<b>648,830</b>	<b>954,828</b>	<b>1,040,674</b>
<b>Public Works</b>								
<b>Salary &amp; Benefits</b>								
01-400-610110	Salaries - Regular Payroll		96,852	101,082	101,366	76,965	100,964	100,964
01-400-610310	Salaries - Overtime		2,100	1,838	2,100	1,670	2,200	2,200
01-400-610510	Longevity		2,070	2,670	3,210	0	3,210	3,765
01-400-611110	Medicare		1,464	1,150	1,500	1,108	1,500	1,496
01-400-611210	Health Insurance		18,638	24,539	23,760	18,774	23,760	15,229
01-400-611310	Dental Insurance		1,081	1,049	900	685	900	966
01-400-611410	TMRS		6,231	5,952	5,409	4,300	5,409	4,658
01-400-611510	Life Insurance		393	791	1,080	182	300	300
<b>Total Salary &amp; Benefits</b>			<b>128,829</b>	<b>139,071</b>	<b>139,325</b>	<b>103,683</b>	<b>138,243</b>	<b>129,578</b>
<b>Supplies</b>								
01-400-612110	Office Supplies		0	26	200	0	0	0
01-400-612230	Building Supplies (Small Tools)		174	145	100	0	0	0
01-400-612330	Other Supplies		0	108	100	110	110	100
01-400-612440	Motor Vehicles		0	31	0	0	0	0
01-400-612530	Fuel Supplies		7,552	9,916	9,000	5,762	8,000	9,500
01-400-612610	Uniform / Apparel		948	1,060	820	183	820	1,282
01-400-612731	Medical / Surgical		192	0	0	0	0	0
01-400-612840	Traffic Markers & Supplies		77	2,569	6,280	371	6,000	3,840
01-400-612940	Janitorial Supplies		327	998	800	403	800	800
01-400-612941	Food Supplies		0	21	300	24	300	300
<b>Total Supplies</b>			<b>9,270</b>	<b>14,874</b>	<b>17,600</b>	<b>6,853</b>	<b>15,730</b>	<b>15,522</b>
<b>Capital</b>								
01-400-613241	Asphalt Zipper		24,500	0	0	0	0	0
01-400-613242	Crack Seal Machine		34,517	0	0	0	0	0
01-400-613243	Tractor		14,253	0	0	0	0	0
01-400-613244	Other / Parks & Land Maint		0	1,943	0	530	530	3,930
<b>Total Capital</b>			<b>73,270</b>	<b>1,943</b>	<b>0</b>	<b>530</b>	<b>530</b>	<b>3,930</b>
<b>Maintenance</b>								
01-400-615110	Building & Structural Maintenance		1,159	1,110	1,000	611	1,000	1,500
01-400-615430	Vehicle Maintenance		848	1,925	2,200	186	1,000	2,031
01-400-615510	Machinery, Tools & Equipment Maintenance		2,303	1,796	1,730	4,120	5,000	4,000
01-400-615610	Traffic Sys / Drainage Maintenance		23,687	4,611	10,000	1,184	10,000	10,000
01-400-615710	Street & Roadway Maintenance		2,705	6,000	0	537	537	20,000
<b>Total Maintenance</b>			<b>30,702</b>	<b>15,443</b>	<b>14,930</b>	<b>6,637</b>	<b>17,537</b>	<b>37,531</b>
<b>Contracted Services</b>								
01-400-617110	Training & Travel			185	500	120	500	500
01-400-617310	Dues & Certifications		65	176	500	65	500	500
01-400-617410	Mileage Reimbursement		21	48	0	0	0	0
01-400-617500	Utilities - Electric		11,385	31,732	20,370	18,186	20,637	20,637
01-400-617501	Utilities - Water		757	534	600	541	7,000	700
01-400-617502	Utilities - Phones (Office)		897	0	0	0	0	0
01-400-617503	Utilities - Cellular Phones		1,083	2,418	1,825	1,856	2,100	2,100
01-400-618011	Unemployment		0	0	216	783	783	783
<b>Total Contracted Services</b>			<b>14,208</b>	<b>35,093</b>	<b>24,011</b>	<b>21,550</b>	<b>31,520</b>	<b>25,220</b>
<b>Total Expenditures - Public Works</b>			<b>256,279</b>	<b>206,425</b>	<b>195,866</b>	<b>139,254</b>	<b>203,710</b>	<b>211,931</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>			<b>1,858,920</b>	<b>1,826,505</b>	<b>2,610,594</b>	<b>1,246,142</b>	<b>2,480,820</b>	<b>1,945,517</b>

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Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
<b>WASTEWATER FUND</b>								
<b>WASTEWATER FUND REVENUE</b>								
10-51-510100	Wastewater Rev: In-City Residential Sales		93,858	118,610	95,000	83,608	98,000	84,110
10-51-510200	Wastewater Rev: Outside City Residential Sales		63,307	71,082	71,000	62,122	77,000	70,889
10-51-510300	Wastewater Revenue: Connection Fees		600	2,100	1,800	0	0	1,800
10-51-510400	WW Connection Charges		10,111	0	0	0	0	0
10-51-510500	Miscellaneous Revenue - Wastewater		0	5,415	0	13,470	13,470	0
<b>TOTAL WASTEWATER FUND REVENUE</b>			<b>167,876</b>	<b>197,207</b>	<b>167,800</b>	<b>159,199</b>	<b>175,000</b>	<b>156,799</b>
<b>WASTEWATER FUND EXPENSES</b>								
<b>Salary &amp; Benefits</b>								
10-600-610110	Salaries - Regular Payroll		4,149	16,507	15,496	11,519	15,496	15,496
10-600-610310	Salaries - Overtime		0	112	500	84	150	500
10-600-610510	Longevity		0	0	203	0	203	293
10-600-611110	Medicare		56	169	231	161	231	228
10-600-611210	Health Insurance		745	5,974	3,960	3,129	3,960	2,538
10-600-611310	Dental Insurance		39	272	150	112	150	161
10-600-611410	TMRS		323	1,948	836	630	836	700
10-600-611510	Life Insurance		7	301	180	29	180	70
10-600-611610	Unemployment		0	0	36	0	36	131
<b>Total Salary &amp; Benefits</b>			<b>5,319</b>	<b>25,283</b>	<b>21,592</b>	<b>15,663</b>	<b>21,242</b>	<b>20,117</b>
<b>Supplies</b>								
10-600-612110	Office Supplies		0	45	500	0	300	500
<b>Total Supplies</b>			<b>0</b>	<b>45</b>	<b>500</b>	<b>0</b>	<b>300</b>	<b>500</b>
<b>Capital</b>								
10-600-613500	Equipment Capital Outlay		0	15,880	0	850	850	0
<b>Total Capital</b>			<b>0</b>	<b>15,880</b>	<b>0</b>	<b>850</b>	<b>850</b>	<b>0</b>
<b>Maintenance</b>								
10-600-615260	Wastewater Maintenance		4,617	10,748	9,500	7,343	9,900	9,500
10-600-615261	WW - Lift Stations		1,177	773	0	4,282	4,282	4,000
<b>Total Maintenance</b>			<b>5,794</b>	<b>11,521</b>	<b>9,500</b>	<b>11,625</b>	<b>14,182</b>	<b>13,500</b>
<b>Contracted Services</b>								
10-600-615200	Septic Inspector/Inspections		5,700	1,040	0	0	0	0
10-600-616168	Miscellaneous Disconnect/Reconnect		0	0	0	850	1,100	1,100
10-600-617160	Specialized Engineering Services		5,159	4,582	5,000	0	0	5,000
10-600-617161	Subdivision Regulations Review		9,764	0	0	0	0	0
10-600-617162	Training & Travel		0	39	750	0	0	750
10-600-617165	Depreciation Expenses - WW		3,293	3,293	0	0	0	0
10-600-617167	Bad Debt Expenses - WW		10,984	0	0	0	0	0
10-600-617320	Highwood Development		0	381	0	0	0	0
10-600-617330	Shahan Prairie		0	299	0	0	0	0
10-600-617340	Jefferson Bank - Wellington Trace		0	125	0	0	0	0
10-600-617350	Prairie Oaks, Ltd.		0	762	0	0	0	0
10-600-617502	Utilities		0	0	0	671	900	900

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10-600-618011	Unemployment		0	0	36	70	70	36
10-650-624180	Membership		985	0	1,131	1,131	1,131	1,100
10-650-624280	Joint Facilities Charge		56,347	56,357	61,476	40,987	61,476	62,856
10-650-624380	Treatment Charges		30,669	36,790	31,200	19,898	31,200	34,800
10-600-910096	Transfer to General Fund		0	0	20,000	0	10,000	10,000
<b>Total Contracted Services</b>			<b>122,901</b>	<b>103,667</b>	<b>119,593</b>	<b>63,606</b>	<b>105,877</b>	<b>116,542</b>
<b>TOTAL WASTEWATER FUND EXPENSES</b>			<b>134,014</b>	<b>156,396</b>	<b>151,185</b>	<b>91,745</b>	<b>142,451</b>	<b>150,659</b>
<b>DEBT SERVICE FUND</b>								
<b>DEBT SERVICE FUND REVENUE</b>								
20-53-530100	Tax Revenue - Current		83,102	107,237	148,125	148,906	149,066	147,029
20-53-530200	Tax Revenue - Delinquent/Penalty/Int		2,696	1,915	1,614	428	600	772
20-53-510500	Miscellaneous Revenue		0	1,137	0	0	0	0
<b>TOTAL DEBT SERVICE FUND REVENUE</b>			<b>85,798</b>	<b>110,290</b>	<b>149,739</b>	<b>149,334</b>	<b>149,666</b>	<b>147,801</b>
<b>DEBT SERVICE FUND EXPENDITURES</b>								
20-700-701200	1998 GO Bond - principal		65,000	70,000	75,000	0	75,000	75,000
20-700-701300	1998 GO Bond - Interest		34,840	33,566	29,850	321	29,850	26,496
20-700-710010	Lease Purchase - 2001 KME Pumper Truck		13,811	13,811	13,811	16,985	13,811	13,811
20-700-710020	Lease Purchase 2004 Freightliner (Eng 1)		16,985	16,985	16,985	0	16,985	16,985
20-700-720010	Lease Purchase - Software Expense		14,733	0	24,736	0	24,736	24,736
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>			<b>145,369</b>	<b>134,362</b>	<b>160,382</b>	<b>17,306</b>	<b>160,382</b>	<b>157,028</b>
<b>PARK DEVELOPMENT FUND</b>								
<b>PARK DEVELOPMENT FUND REVENUE</b>								
30-54-540000	Park Dedication Fees		6,350	1,147	0	0	0	0
30-54-540010	Park Use Fees		2,709	205	0	169	169	0
30-54-540020	Special Events		340	225	0	0	0	0
30-54-540030	Recreation Other Fees		2	0	0	0	0	0
30-54-540040	Community Building Rentals		830	500	0	765	765	0
<b>TOTAL PARK DEVELOPMENT FUND REVENUE</b>			<b>10,231</b>	<b>2,077</b>	<b>0</b>	<b>934</b>	<b>934</b>	<b>0</b>
<b>PARK DEVELOPMENT FUND EXPENDITURES</b>								
30-710-770100	Jake's Place - Other		40,865	2,032	0	0	0	0
	Jake's Place - Playground Equipment		3,212	0	0	0	0	0
30-710-770400	Jake's Place - flower garden		324	215	0	0	0	0
30-710-770500	Jake's Place - trails		0	263	0	0	0	0
	Jake's Place - Plaque		105	0	0	0	0	0
30-710-770700	Parks & Land Maintenance		6,804	7,635	0	0	0	0
30-710-770800	Capital Outlay - Audit		0	0	0	0	0	0
<b>TOTAL PARK DEVELOPMENT FUND EXPENDITURES</b>			<b>51,310</b>	<b>10,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>CAPITAL PROJECTS FUND</b>								
<b>CAPITAL PROJECTS FUND REVENUE</b>								
95-49-490100	Transfer from General Fund		0	0	600,000	0	600,000	0
<b>TOTAL CAPITAL PROJECTS FUND REVENUE</b>			<b>0</b>	<b>0</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	<b>0</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>								
95-100-613510	Building/Streets (McCormick Road)		0	2,061	610,000	282,976	597,939	0
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>			<b>0</b>	<b>2,061</b>	<b>610,000</b>	<b>282,976</b>	<b>597,939</b>	<b>0</b>
<b>STREET MAINTENANCE FUND</b>								
<b>STREET MAINTENANCE FUND REVENUE</b>								
40-55-550100	General Sales Tax - Streets Fund		18,790	17,689	18,049	10,918	18,100	18,900
<b>TOTAL STREET MAINTENANCE FUND REVENUE</b>			<b>18,790</b>	<b>17,689</b>	<b>18,049</b>	<b>10,918</b>	<b>18,100</b>	<b>18,900</b>
<b>STREET MAINTENANCE FUND EXPENDITURES</b>								
40-800-801000	Street Repairs		9,870	46,886	20,000	9,377	15,000	20,000
<b>TOTAL STREET MAINTENANCE FUND EXPENDITURES</b>			<b>9,870</b>	<b>46,886</b>	<b>20,000</b>	<b>9,377</b>	<b>15,000</b>	<b>20,000</b>
<b>COMPONENT UNIT:</b>								
<b>ECONOMIC DEVELOPMENT FUND</b>								
<b>ECONOMIC DEVELOPMENT FUND REVENUE</b>								
50-56-560100	General Sales Taxes - EDC Fund		37,717	35,420	36,095	21,837	36,100	36,600
50-56-560200	Reimbursements / Refunds		0	118	0	0	0	0
50-56-560300	Reimbursements / Refunds		563	0	0	0	0	0
50-56-471600	Grants		0	0	2,750	2,750	2,750	0
<b>TOTAL ECONOMIC DEVELOPMENT FUND REVENUE</b>			<b>38,280</b>	<b>35,538</b>	<b>38,845</b>	<b>24,587</b>	<b>38,850</b>	<b>36,600</b>
<b>ECONOMIC DEVELOPMENT FUND EXPENDITURES</b>								
50-850-880100	Consultants		0	0	0	0	0	0
50-850-880200	Trade Shows, Membership & Professional Fees		0	254	4,740	0	1,050	3,430
50-850-880300	Advertising		0	6,290	16,000	500	500	11,500
50-850-880400	Retail Trade Analysis		0	50,000	6,000	0	6,000	12,000
50-850-880500	Printing & Postage		0	0	2,500	0	0	2,500
<b>TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES</b>			<b>0</b>	<b>56,544</b>	<b>29,240</b>	<b>500</b>	<b>7,550</b>	<b>29,430</b>

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<b>OTHER DESIGNATED FUND</b>								
<b>OTHER DESIGNATED FUND REVENUE</b>								
<b>Municipal Court Revenue</b>								
60-57-570100	Municipal Court Bldg Security		463	492	492	502	613	613
60-57-570101	Court - Administrative Fees		0	60	75	0	0	0
60-57-570102	Court - Arrest Fees		5	810	810	925	1,137	1,137
60-57-570105	Court - Late Fee		0	100	63	75	98	98
60-57-570200	Court - Child Safety Fees		0	25	31	0	0	0
60-57-570210	Child Safety Seat (CSS)		0	0	0	0	0	0
60-57-570211	Court - Civil Justice Fee		0	1	1	1	1	1
60-57-570212	Civil Justice Fee - State		0	10	11	9	11	11
60-57-570213	DSC Admin Fee		0	124	103	84	109	109
60-57-570216	Fugitive Apprehension		0	0	0	76	99	99
60-57-570217	Fine - Fines		0	471	589	0	0	0
60-57-570225	Collection Agency		0	15	0	601	782	782
60-57-570300	Court Technology Fund		642	660	660	671	821	821
60-57-570350	Child Safety Fund		0	0	0	2,850	3,705	3,705
60-57-570800	Court - Comp to Victims of Crime		0	0	0	129	168	168
60-57-571010	Court - Consolidated Court Costs		0	3	4	134	174	174
60-57-571020	Court - Consolidated Court Costs - CCC04		40	6,821	6,870	6,347	7,729	7,729
60-57-571030	Court - Corrections Mgmt Inst.		0	0	0	3	4	4
60-57-571220	Return Check Fee		0	0	0	30	39	39
60-57-571240	Court - Admin Special Expense Fee		0	60	75	0	0	0
60-57-571250	Court - State Jury Fees		4	668	665	605	735	735
60-57-571260	Court - State Traffic Fees		0	2,994	2,977	3,640	4,341	4,341
60-57-571270	Texas Seat Belt (TXSBLT)		0	2,791	3,489	0	0	0
60-57-571300	Court Indigent Defense Fund		2	324	325	278	335	335
60-57-571410	Court - Judicial Fees City		0	99	99	86	105	105
60-57-571420	JFCT		0	26	-22	25	33	33
60-57-571430	Court - Judicial Fees County		5	865	866	757	914	914
60-57-571440	Judicial Training 1999		0	-55	-69	16	21	21
60-57-571460	Juvenile Crime/Delinquency Act		0	0	0	3	4	4
60-57-571500	OMNI Fees - State		0	60	75	0	0	0
60-57-571525	Local OMNI Base Fee		0	0	15	0	0	0
60-57-571530	OMNI Base Vendor		0	18	23	0	0	0
60-57-572200	Court - TFC Fees		0	315	319	375	448	448
60-57-572300	LC Time Pmt Fee-Efficiency		0	41	38	18	21	21
60-57-572310	PL Time Pmt Plan - Local		0	127	107	81	96	96
60-57-572320	PS Time Pmt Plan - State		0	144	115	104	123	123
60-57-572330	Court-Title 7		0	4,612	4,645	3,148	3,583	3,583
60-57-572500	Warrant Fee		0	200	250	2,042	2,654	2,654
<b>Total Municipal Court Revenue</b>			<b>1,161</b>	<b>22,882</b>	<b>23,701</b>	<b>23,617</b>	<b>26,248</b>	<b>26,248</b>
<b>Department of Public Safety Revenue</b>								
66-57-570400	DPS State Training Fund		1,184	200	0	0	0	0
66-57-570600	DPS - Drug Seizure Fund		1,144	0	0	0	0	0
66-57-570700	DPS - Donations Fund		0	0	0	0	0	0
<b>Total Department of Public Safety Revenue</b>			<b>2,328</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER DESIGNATED FUND REVENUE</b>			<b>3,489</b>	<b>23,082</b>	<b>23,701</b>	<b>23,617</b>	<b>27,576</b>	<b>27,576</b>
<b>VEHICLE REPLACEMENT FUND</b>								
<b>VEHICLE REPLACEMENT FUND REVENUE</b>								
70-58-581000	Debt Proceeds		0	0	0	0	0	0
70-58-581100	Grants - Vehicle Replacement		0	13,750	0	0	0	0
70-49-490100	Transfer from General Fund		0	0	125,000	0	125,000	45,287
<b>TOTAL VEHICLE REPLACEMENT FUND REVENUE</b>			<b>0</b>	<b>13,750</b>	<b>125,000</b>	<b>0</b>	<b>125,000</b>	<b>45,287</b>
<b>VEHICLE REPLACEMENT FUND EXPENDITURES</b>								
70-750-750010	Vehicle Replacement Expense		0	49,713	0	0	0	24,000

City of Oak Point  
 Fiscal Year 2012 - 2013  
 Line-item Budget

Account Number	Account Description	FY12 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Budget FY2011-12	75% Y-T-D Actual 6/30/12	End-of-Year Estimates FY2011-12	Proposed Budget FY2012-13
	TOTAL VEHICLE REPLACEMENT FUND EXPENDITURES		0	49,713	0	0	0	24,000

