



# **FY 2013-2014 Budget**

**(approved Monday, September 16, 2013)**

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 \$35,158 or 2.33%, and of that amount \$15,162 is tax revenue to be raised from new property added to the tax roll this year.



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### General Information on the City of Oak Point

The City of Oak Point is a community of nearly 3,000 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)
- Lynn Harpold (Mayor Pro Tem)
- Keith Palmer (Deputy Mayor Pro Tem)
- Barbara Bates
- Colleen Cameron
- 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 along with several part-time firefighter shifts.

#### **Administration (5)**

City Manager  
 City Secretary  
 Finance Manager  
 Building/Court Clerk  
 Utility Billing Clerk

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

Director of Public Safety  
 Sergeant  
 Six (6) Police Officers  
 Three (3) Firefighters

#### **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 budget work sessions on Tuesday, July 9 and Tuesday, July 30, the City Manager filed a proposed budget with the City Secretary on Thursday, August 1 providing the public with an opportunity to review the budget prior to the dates of the following meetings associated with the budget and tax rate.

Tuesday, August 6	Vote on proposed tax rate and schedule dates of public hearings on tax rate
Monday, August 19	1 <sup>st</sup> public hearing on tax rate and public hearing on budget
Tuesday, September 3	2 <sup>nd</sup> public hearing on tax rate
Monday, September 16	Final action on the budget and the associated tax rate

All meetings were held at the City of Oak Point City Hall at 100 Naylor Road. Meeting agendas and times were posted at the entrance of Oak Point City Hall and on the City's website at [www.oakpointtexas.com](http://www.oakpointtexas.com).

## **Strategic Plan**

As the budget was prepared, City staff took the guiding goals and the supporting strategies of the City's Strategic Plan into consideration. The City's Strategic Plan is attached to this report. While only staff time is required to complete some of the strategies, the following strategies have direct financial impacts on the budget due to the funding requirements. Each of the following strategies is followed by a description of the associated budget implications.

- **Update emergency management procedures.**

The Director of DPS is evaluating the City's current emergency management plan. Last year, the City successfully implemented a mass communication and emergency weather notification system, *Blackboard Connect*. The FY2013-2014 budget includes \$4,300 (see 01-300-619630) to continue the use of the *Blackboard Connect* system.

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

Projects involving major drainage or fire flow improvements should be identified and prioritized as part of the capital improvements plan (CIP) project. However, the FY2013-2014 budget does include \$4,500 for minor drainage improvements (see 01-400-615610). The FY2013-2014 budget also includes \$50,000 to fund some or all of the studies that are necessary to implement storm water utility fees and/or thoroughfare impact fees (see 01-100-620814). If the City chooses to implement storm water utility fees, the fees will provide a revenue stream to make future repairs to drainage facilities.

- **Consider the implementation of thoroughfare impact fees to assist with the cost of street construction.**

The cost of hiring an engineering firm to assist the City with the preparation of a CIP was funded by the FY2012-2013 budget. In addition to identifying and prioritizing projects, the scope of the CIP project includes discussing options to fund the identified projects. Funding options are anticipated to include storm water utility fees and thoroughfare impact fees. The FY2013-2014 budget includes \$50,000 to fund some or all of the studies that are necessary to implement storm water utility fees and/or thoroughfare impact fees (see 01-100-620814).

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

Monarch Utilities owns the water system that provides water to the residents of Crescent Oaks. Monarch submitted a Water Rate/Tariff Change (a rate increase) to the City in 2011. After the City Council denied the rate application, Monarch appealed the City Council's decision to the TCEQ. Representatives of other cities and water systems subject to the same rate increases ultimately 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 in May 2012. During FY2011-2012, the City spent in excess of \$20,000 on consulting fees and attorney fees associated with the review of the rate increase. The terms of the settlement agreement limit further rate increases prior to January 2014. However, anticipating that Monarch will process another rate increase sometime in the near future, the FY 2013-2014 budget includes \$20,000 of funding for legal and consulting fees (see 01-100-620110 and 01-100-620814).

- **Examine opportunities to more efficiently provide wastewater service.**

As time permits, City staff is evaluating the potential sale of the City's wastewater system and sewer CCN to Mustang Special Utility District. The next step in this process involves researching the construction costs of the system and valuing the system so a sales price can be discussed. If the City and Mustang were to agree to the terms of a sale, some funding will be required for engineering and legal services associated with the sale of the system and CCN. The FY 2013-2014 budget includes \$25,000 of funding for engineering and legal services (see 10-600-617160) in the Wastewater Fund.

- **Enhance property maintenance through proactive code enforcement efforts.**

Code enforcement is listed in the Strategic Plan as a priority. The Director of DPS and the City Manager are working to update code enforcement procedures before assigning code enforcement responsibilities to either the full-time firefighters or police officers. The FY 2013-2014 budget includes \$3,000 in the DPS' budget for certification pay (see 01-300-610430) anticipating that firefighters or police officers will soon assume code enforcement duties.

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

The FY 2013-2014 budget includes \$10,665 for SpringFest, FreedomFest, and WinterFest (see 01-100-619511, 01-100-619512, and 01-100-619513).

- **Strive to achieve a high level of employee morale.**

The FY2013-2014 budget includes \$300 to continue to fund the City's employee recognition program (see 01-100-619516). The FY2013-2014 budget also includes salary increases for all employees except for the City Manager and those employees whose salaries are at or above their maximum salary range. The salary increase is based on the Consumer Price Index.

The Consumer Price Index (CPI) is the most widely used measure of consumer price inflation. The CPI measures the average change over time in the prices paid by urban consumers for goods and services. The Bureau of Labor Statistics (BLS) of the U.S. Department of Labor collects the CPI price information and calculates the CPI statistics. BLS measures the CPI for All Urban Consumers (CPI-U) and Urban Wage and Clerical Workers (CPI-W). The CPI-U measures consumer price inflation for all U.S. residents of urban areas, which accounts for about 87 percent of the U.S. population. The CPI-W measures consumer price inflation for a subset of the CPI-U population: residents of urban areas who live in households that receive more than half of their income from clerical or wage occupations, and have one earner employed for at least 37 weeks during the previous 12 months. The CPI-W covers about 32 percent of the U.S. population. The CPI-U is the most commonly used index because it has the broadest population coverage. However, the CPI-W is sometimes used to make cost-of-living adjustments for labor contracts.

The CPI-U increased by 3.2% in 2011 and 2.1% in 2012 while the CPI-W increased by 3.6% in 2011 and 2.1% in 2012. With the FY 2011-2012 budget providing only market adjustments to some salaries and the FY 2012-2013 not providing across-the-board salary increases, the FY2013-2014 budget includes a 3% cost of living salary increase for all employees except for the City Manager and those employees whose salaries are at or above their maximum salary range.

- **Consider transitioning to a paperless/electronic meeting agendas and packets to reduce paper and printing costs and staff time.**

The FY2013-2014 budget includes \$2,450 to purchase seven (7) laptops to be used by the City Council, boards, and commissions in lieu of paper meeting agendas and packets (see 01-100-613110). In addition to reducing the amount of staff time and cost associated with preparing and delivering meeting packets, it is estimated that the transition to a paperless/electronic meeting agenda and packet process will result in an annual savings of approximately \$1,200-\$1,300 in printing and paper costs. If the City Council supports the implementation of the paperless/electronic meeting agenda and packet process, the funding included in 01-100-615210 can be reduced to reflect the savings in printing costs.

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

The FY2013-2014 budget includes \$4,600 to continue the quarterly distribution of the CPB newsletter (see 01-100-616212). These costs are offset by approximately \$1,400 of advertising revenue associated with the CPB (see 01-47-471400).

- **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.**

The most effective way for the City to regularly communicate with its residents continues to be through *Blackboard Connect*, the City's mass communication and emergency weather notification system. The FY2013-2014 includes \$4,300 (see 01-300-619630) to continue the use of the *Blackboard Connect* system.

Funding for the following strategies is not included in the FY2013-2014 budget. However, the projects will be discussed as the CIP is developed. Because some funding is available in the Park Development Fund and additional revenue is projected (see 30-54-540000), it is anticipated that the FY2013-2014 budget will be amended to include one or both projects after the CIP project is complete and the projects have been prioritized.

- Make improvements to the boat ramp dock and surrounding area when funds become available.
- Construct a trail and exercise stations within Jake's Place when funds become available.

## **OVERVIEW OF FUNDS**

The City's budget is divided into several accounts, known as funds, because the use of some of the City's revenues is restricted to specific purposes. The various funds include the General Fund, the Interest & Sinking (I & S or Debt Service) Fund, the Wastewater Fund, the Economic Development Corporation (EDC) Fund, a Municipal Development District (MDD) Fund, a Street Maintenance Fund, and a Vehicle Replacement Fund. Expenditures associated with major capital improvements are accounted for through the use of a Capital Projects 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 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 \$257,663,616 in FY2011-2012 and \$263,478,503 in FY2012-2013. The Denton County Appraisal District (DCAD) accurately estimated that the current market situation would result in “a moderate increase in values” in the 2013 Residential Appraisal Roll of most cities. The total of the final net taxable values for FY2013-2014 that were certified by the DCAD on July 23 was \$269,614,338. Of this increase in property values, \$2,646,144 is attributable to new values. While some property values are still under protest, the final certified values provided by the DCAD use the market values of the remaining properties under protest. Therefore, the final total values should not drop below the amount certified by the DCAD on July 23.

Due to the slight increase in property values, the City staff was able to maintain the City’s current tax rate of \$0.573 per \$100 of tax assessed value. The 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 was prepared on the assumption that the City Council prefers that proposed expenditures not exceed projected revenues. Absent the transfer from the General Fund to the Capital Projects Fund discussed later in this report, expenditures do not exceed projected revenues.

The City’s total tax rate is comprised of two rates - the maintenance and operations (M&O) rate and the debt service (I&S) rate. Using a tax rate of \$0.573, the M&O tax rate will be \$0.522958 and the I&S rate will be \$0.050042 per \$100 of tax assessed value. When the M&O rate is applied to the total net taxable value of \$269,614,338, the M&O tax revenue in FY 2013-2014 is estimated to total \$1,409,970 compared to a budgeted amount of \$1,342,262 (which was budgeted at 98.5% of the certified value) in FY 2012-2013 and actual amounts of \$1,326,175 in FY 2011-2012 and \$1,349,151 in FY 2010-2011.

## General Fund Revenue - Sales Tax

As illustrated in the following table, the City’s sales tax revenues increased during the last 12 months after remaining relatively constant in previous years despite the general state of the economy.

	July 2008 thru June 2009	July 2009 thru June 2010	July 2010 thru June 2011	July 2011 thru June 2012	July 2012 thru June 2013
July	11,665.12	6,963.09	8,718.01	9,044.23	10,901.97
August	10,271.59	12,362.25	13,117.11	11,473.22	17,540.39
September	12,274.08	13,178.59	10,141.73	8,763.66	14,180.60
October	12,628.61	7,812.20	11,008.77	9,785.86	10,944.76
November	12,121.99	9,462.33	11,194.36	12,589.79	14,276.63
December	10,852.01	12,059.96	8,630.49	8,482.78	13,101.05
January	7,569.67	8,503.30	8,695.48	8,500.09	11,743.89
February	10,888.12	12,278.74	11,816.57	13,195.21	17,203.43
March	10,094.10	11,068.37	12,760.67	9,125.24	11,062.09
April	7,652.07	9,943.20	9,148.33	8,732.66	14,036.14
May	12,210.88	14,309.15	11,662.92	14,858.67	14,548.10

June	8,881.72	9,667.96	9,446.20	13,534.21	14,586.18
<b>Totals</b>	<b>127,109.96</b>	<b>127,609.14</b>	<b>126,340.64</b>	<b>128,085.62</b>	<b>164,125.23</b>
<b>Monthly Average</b>	<b>10,592.50</b>	<b>10,634.10</b>	<b>10,528.39</b>	<b>10,673.80</b>	<b>13,677.10</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, and the Street Maintenance Fund at the appropriate ratio.)*

As has been done in recent years, revenue from sales tax is projected for the fiscal year at an amount that is equal to the prior 12 months. In the case of the General Fund, \$93,785 was received in revenue during the last 12 months which equates to \$7,815 per month. However, the total amount will be reduced because the State of Texas recently informed the City that the State overpaid \$11,799.09 in local sales and use taxes to the City during the period of January 2007 through August 2010. To repay the amount, City staff has elected to have the State withhold \$1,000 of sales tax per month until the full amount has been reimbursed.

### **General Fund Revenue - Permit Fees**

The number of building permits for new homes continues to steadily increase. A number of homes are under construction in Woodridge Estates Phase 2. While the custom home market has been slow in recent years, several permits have recently been submitted for new homes in Emerald Sound. Builders and developers are also showing interest in the Gates of Waters Edge Phases 2 and 3, Crescent Oaks, and Wellington Trace Phase 2 which will result in additional revenue from building permits when homes are constructed in these subdivisions. While the number of building permits is difficult to predict, the FY2013-2014 budget is based on revenue from approximately 35 new permits. In comparison, 33 building permits were issued for new homes from June 2012 through May 2013.

### **General Fund Revenue – Franchise Fees**

With the continued addition of new single-family homes in the City, an increase in franchise fees from various electric, telephone, water, cable, and the City’s solid waste provider, Republic/Allied Waste, is expected. However, because the increases in revenue are expected to be only nominal, revenue from franchise fees has generally been budgeted at levels equal to or very similar to FY 2012-2013 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. Based on current year to date projections and the increase in population in the fire district resulting in a greater number of calls, revenue from runs is projected to increase to over \$92,000 in FY 2013-2014 (see 01-48-480230).

**General Fund Revenue – Cross Oak Ranch** – In 2008, the City entered into a contract with Municipal Utility Districts Nos. 4 and 5 to provide patrol services to Cross Oak Ranch. The agreement was later



amended to include crossing guard services for the Cross Oak Elementary School. 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 budget includes \$128,000 (see 01-48-480330) of revenue resulting from the agreement. Because the large number of new homes being constructed in Cross Oak Ranch will soon begin to add additional residents to the area requiring more patrol services, City staff plans to discuss an increase in fees with the Municipal Utility Districts Nos. 4 and 5 this fall.

### **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 FY 2013-2014 is projected to be greater than recent years due to increases in collection efforts, improvements in Municipal Court operations, and a greater number of citations being issued. The FY 2013-2014 budget includes a total of \$63,170 (see 01-46-460100 and 60-57-570100 through 60-57-572500) of revenue from fines.

### **General Fund Revenue - Summary**

The FY 2013-2014 budget includes a total of \$2,169,563 of projected revenue in the General Fund compared to a budgeted amount of \$1,974,577 in FY2012-2013 and actual amounts of \$1,992,123 in FY2011-2012 and \$2,009,777 in FY2010-2011. The projected increase results primarily from increased revenues in building permits, fines/citations, and property tax.

### **General Fund Expenditures**

New expenditures and/or noted increases from prior year expenditures (most of which were previously detailed in this report) contained within the FY 2013-2014 budget of the General Fund include:

- Funding for the studies that are necessary to implement storm water utility fees and/or thoroughfare impact fees;
- Computers to transition to a paperless/electronic meeting agenda and packet system; and
- Funding for a 3% cost of living increase for all employees except for the City Manager and those employees whose salaries are at or above their maximum salary range.

Aside from routine operating and maintenance expenses, the FY 2013-2014 budget for the General Fund provides for the continuation of the following items, services, or programs:

- Blackboard Connect, the City's mass communication and emergency weather notification system;
- Funding for the City's seasonal events – SpringFest, FreedomFest, and WinterFest;
- Legal fees and consulting fees associated with the review of an anticipated water rate increase in Crescent Oaks;

- Funding for an employee recognition program; and
- The quarterly production of the Country Place Bulletin, the City's newsletter.

In FY 2012-2013, the City was fortunate to see a 32.4% decrease in the cost of medical insurance that the City provides to its employees. The renewal submitted by the City's current insurance provider shows rates increasing by just over 19% for City employees. Should future rates increase beyond the rates paid by the City during FY 2011-2012, City staff will look at a budget that requires City employees to subsidize the cost of premiums for their medical insurance.

Not including transfers from the General Fund to the Capital Projects Fund and/or Vehicle Replacement Funds, the FY2013-2014 budgets for departments financed by the General Fund include a total of \$1,999,420 of expenditures compared to a budgeted amount of \$1,887,739 in FY 2012-2013 and actual amounts of \$1,788,310 in FY 2011-2012 and \$1,824,985 in FY 2010-2011. The total expenditures for FY 2013-2014 and the actual total expenditures in FY 2011-2012 are greater due to large transfers to the Capital Projects Fund and the Vehicle Replacement Fund.

### **General Fund Reserve Balance**

In FY 2011-2012, the City combined the balances of a Contingency Fund and Emergency Fund into a single Contingency/Reserve Fund. The FY 2012-2013 budget included a reserve balance of \$471,935. The \$471,935 was 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 FY 2013-2014 budget also includes a Contingency/Reserve Fund of \$499,855, an amount that is equal to 25% of the proposed operating expenses in the General Fund.

### **CAPITAL PROJECT FUND**

A Capital Project Fund is used to track expenditures when constructing capital facilities being financed from bond proceeds or transfers from other funds. Due to conservative budgeting practices and spending practices, the City has accumulated a healthy fund balance in addition to the Contingency/Reserve Fund. Anticipating that a majority of these funds will be used towards projects identified through the City's Capital Improvements Plan project, the FY 2013-2014 budget shows a \$650,000 transfer from the General Fund to the Capital Projects Fund rather than showing these excess funds as an unassigned fund balance. This transfer simply demonstrates the City's intention to use the funds towards future capital projects. The FY 2013-2014 budget does not list or authorize any expenditure within the Capital Project Fund, so the budget will have to be amended at a later date to reflect the specific desired expenditures. Also, the City could later allocate these funds to another fund if the City's needs were to change.

## 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)                      \$80,000
- 1998 General Obligation bond (interest)                      \$22,500
- 2004 Freightliner/Engine 1    \$16,985
- INCODE financial software    \$24,737

The final payment for the KME Pumper Truck was made during FY 2012-2013. At the end of FY 2012-2013, it is projected that the I & S Fund will have a balance of approximately \$27,995 of which staff is proposing to utilize approximately \$10,000 towards FY2013-2014 debt payments.

The City's 2012 tax rate was \$0.573 per \$100 of taxable assessed value with an I&S rate of \$0.055803 to support the City's current debt load. By holding the 2013 tax rate steady at \$0.573, the 2013 I&S rate will be \$0.050042 and the 2013 M&O tax rate will be \$0.522958.

The following chart provides a comparison of Denton County cities and their 2009, 2010, 2011, and 2012 tax rates.

City	2009 Total Tax Rate	2010 Total Tax Rate	2011 Total Tax Rate	2012 Total Tax Rate	% Increase/Decrease from 2011 to 2012
Argyle	0.385	0.3975	0.3975	0.3975	-
Aubrey	0.54659	0.601014	0.610399	0.63031	3.26%
Bartonville	0.19294	0.19294	0.19294	0.19294	-
Carrollton	0.617875	0.617875	0.617875	0.617875	-
Celina	0.645	0.645	0.645	0.645	-
Coppell	0.64146	0.69046	0.69046	0.67046	-2.90%
Copper Canyon	0.201713	0.301713	0.301713	0.301713	-
Corinth	0.57698	0.59292	0.59135	0.60489	2.29%
Corral City	0.25	0.25	0.25	0.25	-
Dallas	0.7479	0.797	0.797	0.797	-
Denton	0.66652	0.68975	0.68975	0.68975	-
Dish	0.18118	0.195413	0.195413	0.195413	-
Double Oak	0.22481	0.22481	0.22481	0.22481	-
Flower Mound	0.4497	0.4497	0.4497	0.4497	-
Fort Worth	0.855	0.855	0.855	0.855	-
Frisco	0.465	0.465	0.46191	0.46191	-
Grapevine	0.35	0.35	0.348	0.345695	-0.66%
Hackberry	0.432346	0.47535	0.476627	0.485663	1.90%

Haslet	0.267197	0.304645	0.304645	0.320869	5.33%
Hickory Creek	0.424287	0.424287	0.424287	0.424287	-
Highland Village	0.56963	0.56963	0.56963	0.56963	-
Justin	0.54921	0.64261	0.64261	0.66	2.71%
Krugerville	0.26962	0.35171	0.37	0.4	8.11%
Krum	0.633855	0.633855	0.633855	0.633855	-
Lake Dallas	0.71	0.71	0.71	0.71	-
Lakewood Village	0.25	0.25	0.25	0.25	-
Lewisville	0.44021	0.44021	0.44021	0.44021	-
Little Elm	0.63449	0.665229	0.664971	0.664971	-
Northlake	0.295	0.295	0.295	0.295	-
<b>Oak Point</b>	<b>0.573264</b>	<b>0.573264</b>	<b>0.573</b>	<b>0.573</b>	-
Pilot Point	0.64	0.68	0.68	0.68	-
Plano	0.4886	0.4886	0.4886	0.4886	-
Ponder	0.36064	0.36064	0.412414	0.45351	9.96%
Prosper	0.52	0.52	0.52	0.52	-
Roanoke	0.37512	0.37512	0.37512	0.37512	-
Sanger	0.62	0.633049	0.633049	0.633049	-
Shady Shores	0.3107	0.313719	0.312783	0.314625	0.59%
Southlake	0.462	0.462	0.462	0.462	-
The Colony	0.688	0.6855	0.683	0.68	-0.44%
Trophy Club	0.47	0.515	0.53	0.518543	-2.16%
<b>Average Rate</b>	<b>0.474546</b>	<b>0.492138</b>	<b>0.494266</b>	<b>0.497072</b>	<b>0.57%</b>

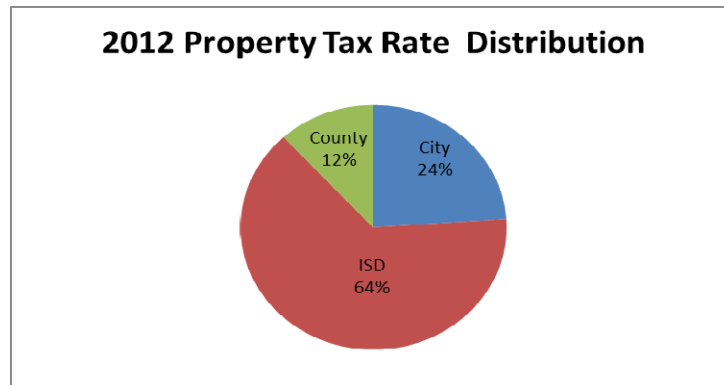
The average 2012 tax rate for the above listed Denton County cities was \$0.497072. One should note that larger cities such as Forth Worth, Dallas, Denton, The Colony, Little Elm and Carrollton with established retail and commercial tax bases have tax rates that exceed Oak Point's current tax rate.

The Denton County Central Appraisal District (DCAD) indicated that the average value of a single family home in Oak Point in 2012 was \$223,008 compared to \$221,234 in 2011 and \$224,346 in 2010. Based on the final certified values, the DCAD reports that the average market value of a home in Oak Point in 2013 is \$223,266 and the average taxable value of a home is \$222,045. The following tables illustrates the collective tax totals on the average value of a single family home in Oak Point in 2010, 2011, and 2012 with projections for City taxes in 2013.

Denton ISD	Average Taxable Value of Single Family Home	City Taxes (and Tax Rate)	County Taxes (and Tax Rate)	School Taxes (and Tax Rate)	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)	\$631 (.282867)	\$3,412 (1.53)	\$5,321
<b>2013</b>	\$222,045	\$1,272 (.573000)			

Little Elm ISD	Average Taxable Value of Single Family Home	City Taxes (and Tax Rate)	County Taxes (and Tax Rate)	School Taxes (and Tax Rate)	Collective Tax Bill
2010	\$224,346	\$1,286 (.573264)	\$614 (.27390)	\$3,455 (1.54)	\$5,356
2011	\$221,234	\$1,268 (.573000)	\$614 (.277357)	\$3,407 (1.54)	\$5,288
2012	\$223,008	\$1,278 (.573000)	\$631 (.282867)	\$3,434 (1.54)	\$5,343
2013	\$222,045	\$1,272 (.573000)			

The following pie chart shows the percentage distribution of one's 2012 tax bill in Oak Point.



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 2012 – equating to \$734 on an average taxable value (\$149,732) of a home in WCID1.

**WASTEWATER FUND**

The Wastewater Fund is used to support the cost of wastewater treatment 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 in 2011 to review the City's wastewater rates and connection fees. The rate structure identified in 2011 involved a stepped increase in wastewater rates every October from 2011 through 2015 at which time another rate study should be conducted. In October 2013, monthly rates will increase from \$59 to \$61.07 for residents and from \$73.75 to \$76.33 for non-residents.

As noted below, the City is working on a project to relocate a sewer line due to TxDOT's widening of F.M. 720. A majority of the expenses associated with the project will be reimbursed by TxDOT. The reimbursement amount is represented in the FY 2013-2014 budget as revenue.

## 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 Administration.

- Legal and Consulting Fees

As previously stated, City staff is evaluating the potential sale of the City's wastewater system and sewer CCN to Mustang Special Utility District. The next step in this process involves researching the construction costs of the system and valuing the system so a sales price can be discussed. If the City and Mustang were to agree to the terms of a sale, some funding will be required for engineering and legal services associated with the sale of the system and CCN. Expenses associated with engineering and legal services are included in the Wastewater Fund.

- Relocation of Wastewater Force Main

A wastewater force main that is part of the City's wastewater system along FM 720 must be relocated by the City due to the widening of the road. At the May 20 City Council meeting, the City Council approved a contract with Freese & Nichols to design and help coordinate the relocation of the force main. Because most of the existing force main is located outside of the current right-of-way in an easement, TxDOT will reimburse the City for a significant portion of the costs for acquisition of a new easement, engineering services, and construction. The costs associated with the acquisition of a new easement, engineering services, and construction are included in the FY 2013-2014 budget as expenditures.

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

	<b>FY 2010-2011 Actuals</b>	<b>FY 2011-2012 Actuals</b>	<b>FY 2012-2013 Budget</b>	<b>FY 2012-2013 Projections</b>	<b>FY 2013-2014 Budget</b>
<b>Revenue</b>	\$197,207	\$198,798	\$156,799	\$201,473	\$692,018
<b>Expenditures</b>	\$156,396	\$137,321	\$221,834	\$211,732	\$764,021

The significant increases in both revenues and expenditures are due to the cost of relocating the sewer line along FM 720 and the associated reimbursement by TxDOT.

### **STREET MAINTENANCE FUND**

The Street Maintenance Fund is financed by a ¼ cent sales tax. Oak Point voters authorized the street maintenance sales tax in May 2006 and May 2010. The revenue projections anticipate that voters will reauthorize the tax in May 2014. The use of these funds is restricted by State law for street maintenance purposes only. As has been done in recent years, it is proposed that the Public Works Department continue to use the annual sales tax collections from this tax to perform basic street repairs.

	<b>FY 2010-2011 Actuals</b>	<b>FY 2011-2012 Actuals</b>	<b>FY 2012-2013 Budget</b>	<b>FY 2012-2013 Projections</b>	<b>FY 2013-2014 Budget</b>
<b>Revenue</b>	\$17,689	\$20,610	\$18,900	\$22,724	\$22,435
<b>Expenditures</b>	\$46,886	\$36,704	\$20,000	\$10,000	\$30,000

### **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. At their meeting on Tuesday, July 9, the EDC reviewed and approved their proposed budget.

As indicated above, revenue from sales tax is being projected at an amount equal to the sales tax collected during the prior 12 months. Most of the proposed expenditures are related to the EDC's retail recruitment efforts. 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.

	<b>FY 2010-2011 Actuals</b>	<b>FY 2011-2012 Actuals</b>	<b>FY 2012-2013 Budget</b>	<b>FY 2012-2013 Projections</b>	<b>FY 2013-2014 Budget</b>
<b>Revenue</b>	\$35,538	\$43,911	\$36,600	\$45,448	\$44,870
<b>Expenditures</b>	\$56,544	\$538	\$29,430	\$10,750	\$19,680

### **MUNICIPAL DEVELOPMENT DISTRICT (MDD) FUND**

In May 2011, 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 began collecting sales tax revenue during FY2011-2012, no expenditures were included in the FY2011-2012 and FY 2012-2013 budgets due to the small amount of revenue collected. However, the MDD will soon discuss the use of funds towards a sign for City Hall.

At their meeting on Tuesday, July 9, the MDD reviewed and approved their proposed budget. The MDD increased expenditures to \$15,000 to potentially fund a sign to be placed above the main entry of City Hall and for an electronic insert for the monument/marquee sign at City Hall.

	FY 2010-2011 Actuals	FY 2011-2012 Actuals	FY 2012-2013 Budget	FY 2012-2013 Projections	FY 2013-2014 Budget
Revenue	-	\$18,997	\$18,300	\$20,000	\$28,621
Expenditures	-	-	-	-	\$15,000

### 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. The following chart lists the City's DPS and Public Works vehicles, the mileage of each vehicle, the general replacement criteria (in years and miles), estimated replacement costs, and the annual desired contribution to the Vehicle Replacement Fund for each vehicle.

	Vehicle	Mileage (as of May 2013)	VRP Replacement Criteria		Estimated Replacement Cost of Vehicle and Equipment	Estimated Annual VRP Contributi on
			Years	Mileage		
DPS / Police	2007 Dodge Charger (Patrol 260)	80,000	5	100,000	\$25,000	\$5,000
	2012 Dodge Charger (Patrol 261)	5,667	5	100,000	\$25,000	\$5,000
	2007 Dodge Charger (Patrol 263)	93,753	5	100,000	\$25,000	\$5,000
	2008 Dodge Durango (Patrol 264)	102,111	5	100,000	\$25,000	\$5,000
	2011 Ford Expedition (Patrol 262)	26,603	5	100,000	\$25,000	\$5,000
	2011 Ford Expedition (Patrol 265)	26,447	5	100,000	\$25,000	\$5,000
					<b>Subtotal</b>	<b>\$30,000</b>
Public Works	2003 Ford F150	77,884	7	100,000	\$24,000	\$3,429
	2008 Ford F250	22,736	7	100,000	\$24,000	\$3,429
	2007 Ford F150	56,901	7	100,000	\$24,000	\$3,429
	1996 Ford F800 (dump truck)	29,574	10	50,000	\$50,000	\$5,000
					<b>Subtotal</b>	<b>\$15,287</b>
<b>Total – Annual Vehicle Replacement Fund Contribution - Police and Public Works Vehicles</b>						<b>\$45,287</b>



<b>DPS / Fire</b>	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>Total – Annual Vehicle Replacement Fund Contribution – Fire Vehicles</b>						<b>\$45,713</b>

While annual contributions to the Vehicle Replacement Fund have not always 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 and the FY 2012-2013 budget included a transfer of \$45,287 from the General Fund to the Vehicle Replacement Fund. The initial draft of the proposed FY 2013-2014 budget included another transfer of \$45,287 from the General Fund to the Vehicle Replacement Fund. As a result of the discussion at the July 9 budget work session, City staff modified the proposed FY 2013-2014 budget to increase the amount of the transfer from the General Fund to the Vehicle Replacement Fund to include an additional \$45,713, an amount that is equivalent to the Annual Vehicle Replacement Fund Contribution for the Fire vehicles – resulting in a total transfer of \$91,000.

On the expenditure side of the Vehicle Replacement Fund, the FY2013-2014 budget includes \$24,000 to replace one of the older model high mileage police vehicles with a Dodge Charger. At the end of FY 2013-2014, the ending balance of the Vehicle Replacement Fund is projected to be \$240,837.

**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; placement of soccer goals; installation of a dedication plaque recognizing the namesake of the park, installation of four new picnic tables under the pavilion, two permanent trash receptacles, and two benches near the playground area.

One of the improvements depicted on the Master Plan for Jake's Place Park is a concrete wheel-chair accessible walking, jogging and biking trail to include a 1/4 mile exercise loop with trail-side fitness stations. The City submitted a grant application to the Texas Parks and Wildlife Department in 2011 to fund a portion of the trail improvements at Jake's Place Park, but the grant was not approved. Other potential expenditures using the Parks Development Fund involve improvements to the boat ramp and the surrounding area.

The FY 2013-2014 budget for the Parks Development Fund shows some projected revenue from park fees from various projects. As a result of comments made at the budget work sessions, the Parks Development Fund includes \$20,000 for a fence between Jake’s Place and the residential properties to

the north and west of the baseball fields. However, no other expenditures are included in the budget. If the projects referenced above are identified and prioritized through the Capital Improvements Plan process, the budget can be amended to authorize the expenditures.

### **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 City is currently preparing a Capital Improvements Plan (CIP) to identify and prioritize capital improvement projects while also evaluating funding options for the projects. The FY 2013-2014 budget positions the City to fund some of the CIP projects by transferring a large portion of the General Fund balance to the Capital Projects Fund. 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 are committed to continuing to meet all of these challenges on a lean budget. Questions regarding the FY 2013-2014 budget may be directed to City Hall at (972) 294-2312.

# City of Oak Point Strategic Plan

## FY 2013-2014 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.

#### 2013-2014 PRIMARY PRIORITIES

Preparation of Capital Improvements Plan  
Documentation of standard operating procedures  
Economic Development  
Emergency Preparedness

#### 2013-2014 SECONDARY PRIORITIES

Code Enforcement  
Continued emphasis on communication  
Maintain financial transparency

### Guiding Goals with Supporting Strategies

- ✓ **Provide services with P.R.I.D.E. (professionalism, responsiveness, integrity, dedication, and efficiency).**
  - Update and/or prepare policies, procedures, and standard operation guidelines with specific attention to building inspections/permitting, court, emergency management, finance, and utility billing.
  - Evaluate the condition of all City facilities in terms of citizen service and ensure that all public spaces are clean, attractive and efficient.
  - Evaluate City fees by comparing to fees of other cities.
  - Prepare a building permits manual for home builders and home owners.
  - Update and maintain the Code of Ordinances.
  - Improve the organization of the City's electronic files and catalog all hard files.
  - Prepare an internal inventory of ordinances, agreements, and contracts using LaserFiche.
  
- ✓ **Provide a safe community and protect people and property through the provision of progressive public safety programs.**
  - Update emergency management procedures.
  
- ✓ **Provide and maintain functional and sustainable infrastructure and facilities.**
  - Prepare a five-year Capital Improvements Plan to identify and prioritize water, sewer, street, drainage, and park improvements and develop strategies to adequately fund street maintenance, capital improvements, and fixed assets.
    - Evaluate options to improve drainage facilities and fire flow.
    - Consider the implementation of thoroughfare impact fees to assist with the cost of street construction.
    - Encourage TxDOT's timely improvement of F.M. 720.
    - Attempt to influence the affordable provision of water to Crescent Oaks' residents.
    - Examine opportunities to more efficiently provide wastewater service.
  
- ✓ **Progressively plan for future development and maintain existing neighborhoods through planning, land use, development, code enforcement, and revitalization programs.**

- Enhance property maintenance through proactive code enforcement efforts.
  - Update the zoning ordinance, subdivision ordinance, sign code, and Comprehensive Plan as time and funding becomes available.
- ✓ **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.
  - Continue to hold seasonal events (SpringFest, FreedomFest, and WinterFest) to encourage community involvement and interaction.
  - Make improvements to the boat ramp dock and surrounding area when funds become available.
  - Construct a trail and exercise stations within Jake’s Place when funds become available.
- ✓ **Build a diversified tax base by supporting economic expansion and engaging in aggressive economic development efforts and activities.**
- Continue economic development and retail recruitment efforts.
  - Prepare additional marketing materials.
  - Implement a wayfinding sign program to promote and differentiate the City along FM 720 and to provide direction to motorists visiting the City.
- ✓ **Recruit, continually motivate, and retain educated and experienced employees.**
- Make applicable training opportunities available to all City employees.
    - Strive to achieve a high level of employee morale.
- ✓ **Provide a fiscally sound government through efficient budgeting, spending and resource management.**
- Continue to demonstrate a high level of financial transparency by maintaining Gold certification through the Texas Comptroller’s Leadership Circle program.
  - Implement an asset management program.
  - Seek available grants when appropriate.
  - Strive to design a budget that is eligible for the Government Finance Officers Association’s Distinguished Budget Presentation Award.
  - Consider transitioning to a paperless/electronic meeting agendas and packets to reduce paper and printing costs and staff time.
- ✓ **Inform and seek input from citizens through a variety of communication efforts.**
- Continue the quarterly distribution of the Country Place Bulletin (CPB) newsletter.
  - Continue to enhance the information available on the City’s website.
  - 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.
  - Conduct a State of the City presentation at a Town Hall meeting.
  - Make the State of the City presentation available to HOAs on an annual basis.



**City of Oak Point  
Fiscal Year 2013-14 Budget  
Consolidated Statement**

	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>General Fund</b>							
Revenues	\$ 2,125,822	\$ 2,009,777	\$ 1,992,123	\$ 1,974,577	\$ 1,947,028	\$ 2,143,244	\$ 2,169,563
Expenditures	1,858,922	1,824,985	2,601,073	1,963,026	1,261,405	1,929,810	2,740,420
Net Revenues Over (Under) Expenditures	266,900	184,792	(608,950)	11,551	685,624	213,434	(570,857)
Beginning Fund Balance (Audit)	1,175,822	1,397,193	1,581,984	975,802	975,802	975,802	1,186,886
<i>Adjustments for Court Fund</i>	(45,529)	-	2,768	(5,139)	(2,467)	(2,350)	(1,950)
<b>Ending Fund Balance</b>	<b>1,397,193</b>	<b>1,581,984</b>	<b>975,802</b>	<b>982,214</b>	<b>1,658,958</b>	<b>1,186,886</b>	<b>614,079</b>
<b>Wastewater Fund</b>							
Revenues	167,876	197,207	198,798	156,799	174,371	201,473	692,018
Expenditures	134,013	156,396	137,321	221,834	84,461	211,732	764,021
Net Revenues Over (Under) Expenditures	33,863	40,811	61,476	(65,035)	89,910	(10,259)	(72,003)
Beginning Fund Balance (Audit)	206,344	240,207	268,370	329,846	329,846	329,846	319,587
<b>Ending Fund Balance</b>	<b>240,207</b>	<b>281,018</b>	<b>329,846</b>	<b>264,811</b>	<b>419,756</b>	<b>319,587</b>	<b>247,584</b>
<b>Debt Service Fund</b>							
Revenues	85,798	110,290	150,524	147,801	146,648	148,059	135,825
Expenditures	145,368	134,362	160,703	157,028	45,123	157,431	144,922
Net Revenues Over (Under) Expenditures	(59,570)	(24,072)	(10,179)	(9,227)	101,525	(9,372)	(9,097)
Beginning Fund Balance (Audit)	131,189	71,619	47,547	37,367	37,367	37,367	27,995
<b>Ending Fund Balance</b>	<b>71,619</b>	<b>47,547</b>	<b>37,367</b>	<b>28,140</b>	<b>138,893</b>	<b>27,995</b>	<b>18,898</b>
<b>Parks Development Fund</b>							
Revenues	10,231	2,077	1,114	-	50,050	95,550	175,000
Expenditures	51,347	10,145	-	-	65	66	20,000
Net Revenues Over (Under) Expenditures	(41,116)	(8,068)	1,114	-	49,985	95,484	155,000
Beginning Fund Balance (Audit)	50,216	9,100	1,032	2,146	2,146	2,146	97,630
<b>Ending Fund Balance</b>	<b>9,100</b>	<b>1,032</b>	<b>2,146</b>	<b>2,146</b>	<b>52,130</b>	<b>97,630</b>	<b>252,630</b>



**City of Oak Point  
Fiscal Year 2013-14 Budget  
Consolidated Statement**

	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>Capital Projects Fund</b>							
Revenues	-	-	600,000	-	-	813	650,000
Expenditures	-	2,061	598,752	-	-	-	-
Net Revenues Over (Under) Expenditures	-	(2,061)	1,248	-	-	813	650,000
Beginning Fund Balance (Audit)	-	-	(2,061)	(813)	(813)	(813)	(0)
<b>Ending Fund Balance</b>	-	(2,061)	(813)	(813)	(813)	(0)	650,000
<b>Street Maintenance Fund</b>							
Revenues	18,790	17,689	20,610	18,900	13,754	22,724	22,435
Expenditures	9,870	46,886	36,704	20,000	-	10,000	30,000
Net Revenues Over (Under) Expenditures	8,920	(29,198)	(16,094)	(1,100)	13,754	12,724	(7,565)
Beginning Fund Balance (Audit)	53,333	62,253	33,055	16,961	16,961	16,961	29,685
<b>Ending Fund Balance</b>	62,253	33,055	16,961	15,861	30,716	29,685	22,120
<b>Economic Development Corporation Fund</b>							
Revenues	38,280	35,538	43,911	36,600	27,509	45,448	44,870
Expenditures	-	56,544	538	29,430	2,685	10,750	19,680
Net Revenues Over (Under) Expenditures	38,280	(21,006)	43,373	7,170	24,824	34,698	25,190
Beginning Fund Balance (Audit)	99,971	138,251	117,245	160,618	160,618	160,618	195,316
<b>Ending Fund Balance</b>	138,251	117,245	160,618	167,788	185,442	195,316	220,506
<b>Vehicle Replacement Fund</b>							
Revenues	-	13,750	212,763	75,287	10,750	86,037	91,000
Expenditures	-	49,713	-	78,500	50,462	89,000	24,000
Net Revenues Over (Under) Expenditures	-	(35,963)	212,763	(3,213)	(39,712)	(2,963)	67,000
Beginning Fund Balance (Audit)	-	-	(35,963)	176,800	176,800	176,800	173,837
<b>Ending Fund Balance</b>	-	(35,963)	176,800	173,587	137,088	173,837	240,837



**City of Oak Point**  
**Fiscal Year 2013-14 Budget**  
**Consolidated Statement**

	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>Municipal Development District Fund</b>							
Revenues	-	-	18,997	18,300	18,432	29,680	28,621
Expenditures	-	-	-	-	-	-	15,000
Net Revenues Over (Under) Expenditures	-	-	18,997	18,300	18,432	29,680	13,621
Beginning Fund Balance (Audit)	-	-	-	18,997	18,997	18,997	48,677
<b>Ending Fund Balance</b>	-	-	18,997	37,297	37,429	48,677	62,298



**City of Oak Point  
Fiscal Year 2013-14 Budget  
Summary of Revenues**

	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>General Fund (includes Court Fund)</b>							
Administration	\$ 1,869,497	\$ 1,766,742	\$ 1,706,885	\$ 1,717,374	\$ 1,724,186	\$ 1,851,428	\$ 1,872,898
Public Safety	217,558	200,854	232,575	200,800	160,451	230,126	233,495
Court	38,767	42,181	52,663	56,403	62,392	61,690	63,170
<b>General Fund Totals</b>	<b>2,125,822</b>	<b>2,009,777</b>	<b>1,992,123</b>	<b>1,974,577</b>	<b>1,947,028</b>	<b>2,143,244</b>	<b>2,169,563</b>
<b>Wastewater Fund</b>	167,876	197,207	198,798	156,799	174,371	201,473	692,018
<b>Debt Service Fund</b>	85,798	110,290	150,524	147,801	146,648	148,059	135,825
<b>Parks Development Fund</b>	10,231	2,077	1,114	-	50,050	95,550	175,000
<b>Capital Projects Fund</b>	-	-	600,000	-	-	813	650,000
<b>Street Maintenance Fund</b>	18,790	17,689	20,610	18,900	13,754	22,724	22,435
<b>Economic Development Corporation Fund</b>	38,280	35,538	43,911	36,600	27,509	45,448	44,870
<b>Vehicle Replacement Fund</b>	-	13,750	212,763	75,287	10,750	86,037	91,000
<b>Municipal Development District Fund</b>	-	-	18,997	18,300	18,432	29,680	28,621
<b>Totals</b>	<b>\$ 2,446,796</b>	<b>\$ 2,386,327</b>	<b>\$ 3,238,840</b>	<b>\$ 2,428,264</b>	<b>\$ 2,388,543</b>	<b>\$ 2,773,028</b>	<b>\$ 4,009,332</b>





**City of Oak Point  
Fiscal Year 2013-14 Budget  
Summary of Expenditures**

	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>General Fund</b>							
Administration	\$ 701,223	\$ 642,919	\$ 1,458,711	\$ 701,271	\$ 451,584	\$ 699,931	\$ 1,489,937
Public Safety	901,419	977,162	940,926	1,049,674	680,973	1,037,537	1,029,011
Operations	256,281	204,904	201,436	212,081	128,848	192,342	221,472
<b>General Fund Totals</b>	<b>1,858,922</b>	<b>1,824,985</b>	<b>2,601,073</b>	<b>1,963,026</b>	<b>1,261,405</b>	<b>1,929,810</b>	<b>2,740,420</b>
<b>Wastewater Fund</b>	134,013	156,396	137,321	221,834	84,461	211,732	764,021
<b>Debt Service Fund</b>	145,368	134,362	160,703	157,028	45,123	157,431	144,922
<b>Parks Development Fund</b>	51,347	10,145	-	-	65	66	20,000
<b>Capital Projects Fund</b>	-	2,061	598,752	-	-	-	-
<b>Street Maintenance Fund</b>	9,870	46,886	36,704	20,000	-	10,000	30,000
<b>Economic Development Corporation Fund</b>	-	56,544	538	29,430	2,685	10,750	19,680
<b>Vehicle Replacement Fund</b>	-	49,713	-	78,500	50,462	89,000	24,000
<b>Municipal Development District Fund</b>	-	-	-	-	-	-	15,000
<b>Totals</b>	<b>\$ 2,199,520</b>	<b>\$ 2,281,092</b>	<b>\$ 3,535,093</b>	<b>\$ 2,469,818</b>	<b>\$ 1,444,201</b>	<b>\$ 2,408,789</b>	<b>\$ 3,758,043</b>



**City of Oak Point  
Fiscal Year 2013-14 Budget  
General Fund Summary  
Fund Balance / Reserves**

	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14	% Collected/S pent
<b>GENERAL FUND</b>								
<b>REVENUES:</b>								
Taxes								
Property (current)	\$ 1,359,641	\$ 1,349,151	\$ 1,326,175	\$ 1,342,262	\$ 1,350,092	\$ 1,342,000	\$ 1,388,820	100.6%
Property (delinquent)	34,073	27,040	6,645	6,630	7,928	8,000	6,814	119.6%
Sales & Use	75,434	70,753	82,442	73,188	55,018	90,897	89,741	75.2%
Franchise Fees	148,529	183,250	190,935	193,670	134,545	186,693	189,388	69.5%
Licenses, Fees & Permits	142,029	92,977	78,035	84,949	151,289	187,262	174,897	178.1%
Investment Income	3,401	1,771	1,743	1,700	1,072	1,500	1,500	63.1%
Fines, Warrants & Seizures	38,767	42,181	52,663	56,403	62,392	61,690	63,170	110.6%
Public Safety	217,558	200,854	232,575	200,800	160,451	230,126	233,495	79.9%
Miscellaneous	6,525	41,505	20,910	4,975	24,242	25,076	11,738	487.3%
<b>Total Revenues</b>	<b>\$ 2,025,957</b>	<b>\$ 2,009,482</b>	<b>\$ 1,992,123</b>	<b>\$ 1,964,577</b>	<b>\$ 1,947,028</b>	<b>\$ 2,133,244</b>	<b>\$ 2,159,563</b>	<b>99.1%</b>
<b>EXPENDITURES:</b>								
Current:								
Administration	\$ 701,223	\$ 642,919	\$ 645,948	\$ 625,984	\$ 451,584	\$ 653,831	\$ 748,937	72.1%
Public Safety	901,419	977,162	940,926	1,049,674	680,973	1,037,537	1,029,011	64.9%
Operations	256,281	204,904	201,436	212,081	128,848	192,342	221,472	60.8%
<b>Total Expenditures</b>	<b>\$ 1,858,922</b>	<b>\$ 1,824,985</b>	<b>\$ 1,788,310</b>	<b>\$ 1,887,739</b>	<b>\$ 1,261,405</b>	<b>\$ 1,883,710</b>	<b>\$ 1,999,420</b>	<b>66.8%</b>
<b>Net Change in Fund Balance - Excess (Deficit)</b>	<b>\$ 167,035</b>	<b>\$ 184,497</b>	<b>\$ 203,813</b>	<b>\$ 76,838</b>	<b>\$ 685,624</b>	<b>\$ 249,534</b>	<b>\$ 160,143</b>	
Capital Lease	\$ 99,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer from General Operating	-	-	-	-	-	-	-	
Transfer from Wastewater Fund	-	295	-	10,000	-	10,000	10,000	
Transfer to Capital Projects Fund	-	-	600,000	-	-	813	650,000	
Transfer to Vehicle Replacement Fund	-	-	212,763	75,287	-	45,287	91,000	
<b>Other Financing Sources</b>	<b>\$ 99,865</b>	<b>\$ 295</b>	<b>\$ (812,763)</b>	<b>\$ (65,287)</b>	<b>\$ -</b>	<b>\$ (36,100)</b>	<b>\$ (731,000)</b>	
<b>Net Change in Fund Balance</b>	<b>\$ 266,900</b>	<b>\$ 184,792</b>	<b>\$ (608,950)</b>	<b>\$ 11,551</b>	<b>\$ 685,624</b>	<b>\$ 213,434</b>	<b>\$ (570,857)</b>	
<b>Fund Balance, Beginning (October 1)</b>	<b>\$ 1,175,822</b>	<b>\$ 1,397,193</b>	<b>\$ 1,581,984</b>	<b>\$ 975,802</b>	<b>\$ 975,802</b>	<b>\$ 975,802</b>	<b>\$ 1,186,886</b>	
<b>Adjustments for Prior Periods, Debt &amp; Court Fund</b>	<b>\$ (45,529)</b>		<b>\$ 2,768</b>	<b>\$ (5,139)</b>	<b>\$ (2,467)</b>	<b>\$ (2,350)</b>	<b>\$ (1,950)</b>	
<b>Fund Balance, Ending (September 30)</b>	<b>\$ 1,397,193</b>	<b>\$ 1,581,984</b>	<b>\$ 975,802</b>	<b>\$ 982,214</b>	<b>\$ 1,658,958</b>	<b>\$ 1,186,886</b>	<b>\$ 614,079</b>	
<b>FUND BALANCE RESERVE:</b>								
Total Expenditures (not including Transfers)	\$ 1,858,922	\$ 1,824,985	\$ 1,788,310	\$ 1,887,739	\$ 1,261,405	\$ 1,883,710	\$ 1,999,420	
25% Target Reserve (3 months)	464,731	456,246	447,078	471,935	315,351	470,928	499,855	
<b>Fund Balance Excess (Under) Reserves</b>	<b>\$ 932,462</b>	<b>\$ 1,125,738</b>	<b>\$ 528,725</b>	<b>\$ 510,279</b>	<b>\$ 1,343,607</b>	<b>\$ 715,959</b>	<b>\$ 114,224</b>	

**City of Oak Point**  
**Fiscal Year 2013 - 2014**  
**Line-item Budget**

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>GENERAL FUND REVENUE</b>									
01-41-410100	Tax Revenue - Current		1,359,641	1,349,151	1,326,175	1,342,262	1,350,092	1,342,000	1,388,820
01-41-410200	Tax Revenue-Delinquent/Penalty/Int		34,073	27,040	6,645	6,630	7,928	8,000	6,814
01-41-411100	Sales Tax-Gen. Fund (1%)		75,434	70,753	82,442	73,188	55,018	90,897	89,741
01-42-420110	Franchise Fees-CoSERV Electric		20,396	19,726	14,914	20,000	6,294	13,500	13,500
01-42-420120	Franchise Fees-Oncor Electric		62,081	74,100	74,210	74,210	71,276	71,276	70,000
01-42-421010	Franchise Fees-AT&T		12,266	22,798	18,177	17,200	9,929	17,200	18,200
01-42-421020	Franchise Fees-Sage Telecom		208	114	68	70	25	50	50
01-42-421030	Franchise Fees-Birch Telecom		23	0	10	0	0	0	0
01-42-421040	Franchise Fees-Verizon		109	59	38	40	19	38	38
01-42-421050	Franchise Fees-CBeyond Communications		241	2,804	1,719	150	62	1,700	1,700
01-42-422010	Franchise Fees-Midway/Southwest Water		0	0	11,935	14,000	11,829	11,829	11,800
01-42-422020	Franchise Fees-Terra Southwest Water		3,293	3,569	4,456	3,600	2,816	3,600	3,600
01-42-422030	Franchise Fees-Mustang SUD/(Utilities)		12,482	18,674	18,583	18,000	7,785	18,000	18,000
01-42-423010	Franchise Fees-Sudden Link/CEBridge Connections		14,686	19,291	18,013	21,200	9,404	21,200	22,000
01-42-423015	Franchise Fees-Sudden Link PEG Fees		0	0	3,164	0	1,569	3,100	3,500
01-42-424010	Franchise Fees-Trinity Waste		18,167	10,679	0	0	0	0	0
01-42-424020	Franchise Fees-Monarch Utilities		4,576	0	0	0	0	0	0
01-42-424040	Franchise Fees-Recycling/Allied Waste		0	11,435	25,648	25,200	13,537	25,200	27,000
01-43-430100	Building Permits		78,670	45,640	26,633	28,000	52,946	72,000	98,000
01-43-430200	Certificate of Occupancy Fees		1,800	4,057	2,480	2,000	2,100	2,000	1,500
01-43-430300	Contractors Registration Fees		1,625	3,633	2,028	1,750	1,910	1,750	1,500
01-43-430310	Soliciting Permit		0	800	0	300	0	300	200
01-43-430400	Culvert Permits/Inspections		970	510	450	750	960	1,500	1,200
01-43-430500	Septic Permits/Inspections		3,770	2,260	1,770	1,560	3,980	3,120	2,080
01-43-430600	Building Inspections		34,635	11,665	6,750	13,590	18,000	22,500	22,115
01-43-430700	Pond/Pool Permits		900	750	750	600	300	600	600
01-43-430800	Truck/Vehicle Permits		13,442	4,992	3,111	4,800	8,374	15,000	4,080
01-43-430900	Well Permits		610	775	280	420	700	980	560
01-43-430910	Electrical Permits		1,940	1,445	1,810	1,250	1,640	1,935	1,250

**City of Oak Point**  
**Fiscal Year 2013 - 2014**  
**Line-item Budget**

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
01-43-430920	Plumbing Permits		1,475	348	800	500	1,050	1,250	1,250
01-43-430930	HVAC Permits		0	2,900	2,530	250	5,613	400	400
01-43-430940	Fence Permit		0	0	0	0	450	200	2,500
01-43-430950	Permits/Inspections-Other		30	0	0	17,204	19,166	18,726	10,500
01-44-440100	Platting Fees		0	3,620	12,473	3,000	16,842	17,717	4,200
01-44-440200	Zoning Fees		0	5,707	4,177	3,000	0	5,500	2,900
01-44-440300	Development Agreement Fees		0	0	1,000	0	0	0	0
01-44-440400	Development Review Fees		0	0	3,436	2,000	11,460	15,858	15,725
01-44-440500	Development Filing Fees		1,310	0	2,523	0	1,025	1,000	0
01-45-450100	Copies & Faxes		185	73	427	200	178	228	262
01-45-450200	Liens Released		262	300	940	400	1,300	1,299	450
01-45-450300	Animal Registration		405	425	370	300	270	300	325
01-45-450400	Boat Ramp Fees		0	3,115	3,215	3,000	2,926	3,000	3,200
01-45-450450	Garage / Yard Sales		0	-36	83	75	99	99	100
01-45-450500	Other Financing Proceeds - Cap Lease		99,865	0	0	0	0	0	0
01-46-460100	Court Fines & Forfeitures		37,606	19,300	20,801	27,500	16,506	22,000	29,000
01-47-470100	Interest Income (TexPool and Wells Fargo)		3,401	1,771	1,743	1,700	1,072	1,500	1,500
01-47-471100	Credit Card Income		278	481	634	675	708	675	675
01-47-471300	General Reimbursements		116	17,814	12,865	0	7,684	7,684	0
01-47-471350	WCID Admin Fees - Admin Fees		0	5,000	0	0	0	0	5,000
01-47-471400	Advertising Income		2,050	1,300	1,975	1,600	1,350	1,350	1,400
01-47-471500	Mowing/Demolition Fees		481	4,537	4,126	2,500	468	1,050	1,750
01-47-471600	Misc Refunds and Recoveries		3,600	3,997	991	0	12,767	12,767	1,713
01-47-471650	TML Risk Pool - Refund		0	6,156	0	0	0	0	0
01-47-471700	Cash Under & Over		0	2,220	319	0	-49	50	0
01-47-471800	Park Use Fees		0	0	0	0	0	0	0
01-47-471810	Special Events		0	0	0	200	0	200	200
01-47-471820	Recreation - Other Fees		0	0	0	0	0	0	0
01-47-471830	Community Bldg Rental		0	0	0	0	1,314	1,300	1,000
01-48-480130	Fire District Base		10,000	14,400	6,750	10,000	0	10,000	10,000
01-48-480230	Per Run		49,600	62,650	92,350	64,500	62,800	82,500	92,020
01-48-480330	Cross Oak Ranch Security		120,000	120,000	130,000	126,000	86,000	126,000	128,000
01-48-480430	State Training Income		0	1,244	0	0	0	0	0
01-48-480530	Grant Funds		35,630	0	2,850	0	3,951	3,951	2,000
01-48-480630	Donations		0	160	625	300	300	275	275
01-49-490100	Transfer from General Fund		0	0	0	0	0	0	0
01-49-490200	Transfer from Wastewater Fund		0	295	0	10,000	0	10,000	10,000
<b>TOTAL GENERAL FUND REVENUE</b>			<b>2,122,332</b>	<b>1,984,495</b>	<b>1,960,261</b>	<b>1,945,674</b>	<b>1,893,743</b>	<b>2,096,154</b>	<b>2,134,193</b>

City of Oak Point  
Fiscal Year 2013 - 2014  
Line-item Budget

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>GENERAL FUND EXPENDITURES</b>									
<b>Administration</b>									
<b>Salary &amp; Benefits</b>									
01-100-610110	Salaries - Regular Payroll		223,073	-4,022	12,747	292,976	0	304,652	307,005
01-100-610111	City Manager	115,000	0	97,505	110,357	0	90,898	0	0
01-100-610112	Finance Manager	74,006	0	66,953	73,824	0	54,347	0	0
01-100-610113	Court / Building Insp Clerk	41,995	0	50,962	51,301	0	32,403	0	0
01-100-610114	City Secretary	55,619	0	55,035	57,803	0	40,645	0	0
01-100-610110	Accounting & Utility Billing Clerk (50%)	15,496	0	0	0	0	8,373	0	0
	3% cost of living increase for applicable employees	4,889							
		307,005							
01-100-610210	Salary - Part Time / Temp Payroll		8,711	0	0	0	0	0	0
01-100-610310	Salaries - Overtime		4	0	0	600	173	300	720
01-100-610433	TMRS Pay	8,050	0	0	0	0	0	0	8,050
01-100-610510	Longevity		1,095	12,228	0	2,535	0	0	3,458
01-100-611110	Medicare		3,250	2,897	4,208	4,131	3,196	4,131	4,502
01-100-611210	Health Insurance		22,532	18,053	25,515	20,305	18,190	20,305	27,300
01-100-611310	Dental Insurance		1,036	1,002	1,388	1,288	1,036	1,288	1,565
01-100-611410	TMRS		13,772	16,578	17,805	12,864	7,562	12,864	15,770
01-100-611510	Life Insurance		0	1,066	712	0	443	700	700
01-100-611511	Life Insurance / AD & D		1,533	1,261	0	1,700	0	0	0
	<b>Total Salary &amp; Benefits</b>		<b>275,005</b>	<b>319,517</b>	<b>355,659</b>	<b>336,399</b>	<b>257,266</b>	<b>344,240</b>	<b>369,070</b>
<b>Supplies</b>									
01-100-612110	Office Supplies		10,202	9,494	10,829	10,450	6,859	10,000	10,450
01-100-612210	Building Supplies (Furniture)		1,813	1,809	0	0	226	226	500
01-100-612310	Other Supplies - Janitorial		1,295	1,380	10	0	0	0	0
01-100-612610	Uniforms - Apparel		0	0	0	0	0	350	400
01-100-612940	Janitorial Supplies		0	0	538	0	563	1,000	1,147
	<b>Total Supplies</b>		<b>13,310</b>	<b>12,683</b>	<b>11,376</b>	<b>10,450</b>	<b>7,648</b>	<b>11,576</b>	<b>12,497</b>
<b>Capital</b>									
01-100-613110	Computer Capital Outlay		1,634	0	3,289	6,000	675	15,900	4,450
01-100-613210	Equipment Capital Outlay		0	0	0	0	300	300	0
01-100-613310	Software Capital Outlay		99,865	0	69	10,543	8,832	21,653	12,653
01-100-613510	Building Capital Outlay		14,041	19,032	14,956	0	0	0	0
	<b>Total Capital</b>		<b>115,540</b>	<b>19,032</b>	<b>18,314</b>	<b>16,543</b>	<b>9,807</b>	<b>37,853</b>	<b>17,103</b>

City of Oak Point  
Fiscal Year 2013 - 2014  
Line-item Budget

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>Maintenance</b>									
01-100-615110	Building & Structural Maintenance		5,305	11,462	1,103	3,515	4,169	3,500	1,808
01-100-615210	Office Equipment Maintenance		6,666	5,172	7,224	7,084	6,117	7,000	7,622
01-100-615310	Computer Maintenance		5,819	22,313	15,879	6,690	12,240	10,000	10,140
01-100-615410	Apparatus Maintenance		1,705	0	0	0	0	0	0
<b>Total Maintenance</b>			<b>19,496</b>	<b>38,946</b>	<b>24,207</b>	<b>17,289</b>	<b>22,526</b>	<b>20,500</b>	<b>19,570</b>
<b>Contracted Services</b>									
01-100-616110	Copying and Printing		268	1,194	165	300	184	300	300
01-100-616210	Advertising - Legal Notices		6,091	1,575	1,425	3,000	792	1,200	1,750
01-100-616212	Advertising - Newsletter		2,951	2,233	3,643	3,968	3,298	4,500	4,600
01-100-616310	Elections		3,792	2,663	75	4,075	2,002	2,002	3,575
01-100-616410	Court State Fees		11,849	13,560	19,363	13,000	5,291	38,000	50,000
01-100-616510	Postage		3,569	4,473	4,157	5,292	2,960	3,800	5,292
01-100-617110	Training & Travel		2,261	2,466	5,592	8,536	2,692	5,000	12,250
01-100-617111	City Manager Training		0	225	0	0	0	0	0
01-100-617112	Finance Director Training		0	0	0	0	0	0	0
01-100-617113	City Secretary Training		0	335	0	0	275	275	0
01-100-617115	City Council Training		272	296	0	0	0	0	0
01-100-617210	Publications & Subscriptions		357	1,594	338	415	0	200	764
01-100-617310	Dues & Certifications		1,691	810	2,014	2,217	2,312	2,000	2,278

**City of Oak Point**  
**Fiscal Year 2013 - 2014**  
**Line-item Budget**

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
01-100-617410	Mileage & Food Reimbursement		1,323	1,867	1,979	2,042	659	1,200	1,500
01-100-617500	Utilities - Electric		11,380	1,726	3,492	2,400	2,671	3,800	4,000
01-100-617501	Utilities - Water		378	541	126	400	-13	0	0
01-100-617502	Utilities - Phones (Office)		1,993	3,406	3,284	3,000	2,273	3,500	3,500
01-100-617503	Utilities - Cellular Phones		1,420	1,192	958	900	1,034	1,260	900
01-100-618011	Unemployment		0	240	1,285	1,305	1,046	1,048	41
01-100-618013	Personnel Testing		82	0	0	100	0	0	100
01-100-618014	Bonding Insurance		175	175	175	175	175	175	175
01-100-618015	Bank Charges		6,107	4,460	2,537	600	517	720	800
01-100-618016	TML RISK POOL - Insurance		38,045	42,106	47,172	49,901	37,963	49,900	49,200
01-100-618018	Animal Registration - Tags		42	43	43	50	57	57	60
01-100-618019	Banners & Signs		145	0	0	100	0	100	100
01-100-618020	Cash Over/Under		15	1,286	0	0	0	0	0
01-100-619511	Easter		1,927	1,933	2,336	3,000	2,544	2,544	3,000
01-100-619512	4th of July		2,904	2,643	4,285	4,280	3,269	4,280	4,300
01-100-619513	Christmas		1,583	3,174	2,249	3,365	2,497	2,497	3,365
01-100-619514	Community Programs		135	0	0	0	0	0	0
01-100-619515	Library Donation		1,500	0	0	1,500	0	750	750
01-100-619516	Other Special Events		480	241	1,418	1,600	1,275	1,600	1,600
01-100-620110	City Attorney		25,733	16,052	27,459	30,000	2,313	5,000	30,000

**City of Oak Point**  
**Fiscal Year 2013 - 2014**  
**Line-item Budget**

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
01-100-620111	Judge		4,200	4,200	4,200	4,200	3,150	4,200	4,200
01-100-620112	City Prosecutor		335	2,990	2,230	2,000	1,440	1,500	2,000
01-100-620210	City Engineer		10,465	2,940	23,641	35,000	14,335	40,000	25,725
01-100-620310	Auditor		9,400	14,600	14,600	15,000	11,100	11,100	15,550
01-100-620410	CPA		15,079	0	0	0	0	0	0
01-100-620510	Planner		0	0	0	0	0	0	0
01-100-620610	Building Inspector		23,745	14,715	16,365	18,000	26,750	23,000	24,195
01-100-620620	Septic Inspector		6,995	5,400	5,400	1,350	0	260	0
01-100-620710	Denton County Tax Office		185	1,504	1,354	1,392	1,264	1,264	1,387
01-100-620720	Denton County Appraisal District		12,607	12,342	12,182	12,340	8,971	12,340	12,340
01-100-620810	State Professional Services		0	0	0	0	290	290	0
01-100-620813	Contract / Temp Services		18,514	1,058	403	0	724	0	0
01-100-620814	Other Consulting Services		12,193	14,607	20,449	10,500	8,229	10,000	61,100
01-100-620913	Architectural/Planning Services for City Hall		35,687	40,792	0	0	0	0	0
01-100-639999	Bad Debt Expense		0	349	0	0	0	0	0
01-100-720000	Lease Interest Payment		0	5,454	0	0	0	0	0
01-100-720010	Lease Prinicipal Payment		0	19,282	0	0	0	0	0
01-100-910094	Transfer to Capital Projects Fund		0	0	600,000	0	0	813	650,000
01-100-910092	Transfer to Vehicle Replacement Fund		0	0	212,763	75,287	0	45,287	91,000
<b>Total Contracted Services</b>			<b>277,872</b>	<b>252,742</b>	<b>1,049,155</b>	<b>320,590</b>	<b>154,338</b>	<b>285,762</b>	<b>1,071,697</b>
<b>Total Expenditures - Administration</b>			<b>701,223</b>	<b>642,919</b>	<b>1,458,711</b>	<b>701,271</b>	<b>451,584</b>	<b>699,931</b>	<b>1,489,937</b>
<b>Department of Public Safety</b>									
<b>Salary &amp; Benefits</b>									
01-300-610110	Salaries - Regular Payroll		511,746	7,037	15,691	538,795	5,657	531,362	530,669
01-300-610131	Chief	106,829		108,878	109,524	0	80,868	0	0
01-300-610132	Sergeant	71,386		71,386	73,801	0	54,687	0	0
01-300-610133	6 Police Officer (\$38,947-\$41,992/officer)	245,510		244,876	249,031	0	181,908	0	0
01-300-610140	3 Fire Fighters (\$29,324-\$37,361/fire fighter)	96,679		121,267	69,740	0	43,088	0	0
	3% cost of living increase for applicable employees	10,266							
		530,669							
01-300-610230	Part Time Payroll		0	0	20,015	58,416	40,486	58,416	67,392
01-300-610310	Salaries - Overtime		18,470	26,243	17,602	18,108	16,325	24,000	24,000
01-300-610430	Certification / Incentive Pay		1,420	6,070	3,528	6,504	2,558	6,504	6,500
01-300-610431	EMS Certification		28,769	31,465	34,739	42,723	18,654	42,723	28,000
01-300-610432	Fire Certification		38,021	34,654	31,917	39,230	18,728	39,230	25,500
01-300-610433	Chief Pay		7,159	8,673	7,478	7,478	5,464	7,478	7,478
01-300-610510	Longevity		7,590	8,280	0	10,958	0	0	10,035
01-300-611110	Medicare		8,776	6,987	8,947	10,183	6,557	10,183	9,951



City of Oak Point  
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Line-item Budget

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01-300-611210	Health Insurance		67,358	82,901	78,611	53,301	40,315	53,301	66,733
01-300-611310	Dental Insurance		3,872	3,367	3,726	3,382	2,598	3,382	3,825
01-300-611410	TMRS		37,744	39,237	36,484	29,340	15,006	29,340	31,230
01-300-611510	Life Insurance		1,664	4,818	1,197	2,284	772	2,284	1,004
	<b>Total Salary &amp; Benefits</b>		<b>732,590</b>	<b>806,140</b>	<b>762,033</b>	<b>820,702</b>	<b>533,670</b>	<b>808,203</b>	<b>812,317</b>
	<b>Supplies</b>								
01-300-612110	Office Supplies		1,136	1,344	2,651	2,500	789	2,000	2,000
01-300-612230	Building Supplies (Small Tools)		6,664	249	1,815	750	830	1,200	2,040
01-300-612330	Other Supplies		93	484	829	540	633	540	0
01-300-612430	Dispatch/Software Maint Agreements		16,108	22,854	28,325	33,281	24,161	33,281	26,535
01-300-612530	Fuel Supplies		26,315	38,944	39,279	38,004	25,430	38,000	38,000
01-300-612610	Uniform / Apparel		7,135	5,934	7,893	9,005	4,052	7,000	7,070
01-300-612730	Medical / Surgical - Fire, EMS		8,448	11,180	22,344	24,900	3,005	25,000	17,000
01-300-612940	Janitorial Supplies		0	0	284	0	469	600	0
	<b>Total Supplies</b>		<b>65,899</b>	<b>80,989</b>	<b>103,419</b>	<b>108,980</b>	<b>59,369</b>	<b>107,621</b>	<b>92,645</b>
	<b>Capital</b>								
01-300-613110	Computer Capital Outlay		3,075	976	5,311	9,800	3,978	9,000	6,640
01-300-613210	Equipment Capital Outlay		6,292	0	4,099	7,000	4,540	7,000	8,650
01-300-613220	Grant Equipment		0	0	0	0	5,276	5,276	0
	<b>Total Capital</b>		<b>9,367</b>	<b>976</b>	<b>9,410</b>	<b>16,800</b>	<b>13,794</b>	<b>21,276</b>	<b>15,290</b>

City of Oak Point  
**Fiscal Year 2013 - 2014**  
Line-item Budget

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>Maintenance</b>									
01-300-615110	Building & Structural Maintenance		899	338	884	2,600	1,596	2,500	3,650
01-300-615211	Furniture, Fixture & Office Equipment		0	0	0	600	0	600	300
01-300-615310	Computer Maintenance		2,607	1,076	309	1,200	270	600	750
01-300-615430	Vehicle Maintenance		11,301	20,459	9,299	13,482	6,497	13,000	12,000
01-300-615510	Machinery, Tools & Equipment Maintenance		5,755	9,374	6,021	9,643	3,838	9,500	8,100
<b>Total Maintenance</b>			<b>20,563</b>	<b>31,248</b>	<b>16,514</b>	<b>27,525</b>	<b>12,201</b>	<b>26,200</b>	<b>24,800</b>
<b>Contracted Services</b>									
01-300-616110	Copying and Printing		248	112	111	750	165	500	500
01-300-616230	Advertising		30	201	0	0	0	0	0
01-300-616330	Denton Cty Child Advoc		0	0	0	0	0	0	0
01-300-616510	Postage		131	40	79	200	23	200	200
01-300-617110	Training & Travel		4,762	5,837	3,142	5,890	1,721	4,000	7,650
01-300-617220	State Funded Training (NEW ACCOUNT)		0	0	0	0	0	0	1,100
01-300-617210	Publications & Subscriptions		1,147	705	115	1,020	0	600	705
01-300-617500	Utilities - Electric		17,537	1,281	1,127	3,000	10,835	10,900	10,900
01-300-617501	Utilities - Water		0	2,579	1,355	2,000	239	239	0
01-300-617502	Utilities - Phones (Office)		2,226	3,377	3,283	3,000	2,273	3,500	3,500
01-300-617503	Utilities - Cellular Phones		1,371	2,906	3,020	2,320	2,968	3,300	3,300
01-300-617504	Utilities - Other (Air Cards)		2,507	5,498	4,406	4,620	2,543	3,204	3,204
01-300-617511	Utilities - Water (DPS)		2,798	413	0	0	0	0	0
01-300-618011	Unemployment		0	0	4,389	3,262	2,449	2,506	225
01-300-618013	Personnel Testing		44	110	304	875	555	700	875
01-300-618014	Bonding Insurance		50	50	50	100	50	100	100
01-300-619130	Medical Control Services		3,250	2,750	5,500	7,050	5,000	7,050	9,700
01-300-619230	Ambulance Services		15,281	15,281	0	17,000	15,281	15,281	17,000

City of Oak Point  
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Line-item Budget

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
01-300-619330	Animal Control Services		16,125	13,875	15,349	15,000	11,912	15,527	16,000
01-300-619430	DPS - Investigations		2,095	1,333	1,035	2,500	1,485	1,200	2,500
01-300-619530	K-9 Unit		3,399	1,461	1,692	2,580	210	1,200	2,200
01-300-619630	Emergency Mgmt		0	0	4,594	4,500	4,230	4,230	4,300
<b>Total Contracted Services</b>			<b>73,001</b>	<b>57,809</b>	<b>49,551</b>	<b>75,667</b>	<b>61,939</b>	<b>74,237</b>	<b>83,959</b>
<b>Total Expenditures - Department of Public Safety</b>			<b>901,419</b>	<b>977,162</b>	<b>940,926</b>	<b>1,049,674</b>	<b>680,973</b>	<b>1,037,537</b>	<b>1,029,011</b>
<b>Public Works</b>									
<b>Salary &amp; Benefits</b>									
01-400-610110	Salaries - Regular Payroll		96,852	-1,521	0	100,964	0	104,729	103,487
01-400-610151	Public Works Superintendent	42,786	0	42,556	44,256	0	32,841	0	0
01-400-610152	Equipment Operator	29,786	0	58,526	59,818	0	44,554	0	0
	Laborer	28,392							
	3% cost of living increase for applicable employees	2,523							
		103,487							
01-400-610310	Salaries - Overtime		2,100	1,838	2,486	2,200	1,048	2,200	2,200
01-400-610510	Longevity		2,070	2,670	0	3,765	0	0	3,795
01-400-611110	Medicare		1,464	1,150	1,503	1,496	1,099	1,496	1,587
01-400-611210	Health Insurance		18,638	24,539	23,320	15,229	12,691	15,229	18,200
01-400-611310	Dental Insurance		1,081	1,049	985	966	757	966	1,043
01-400-611410	TMRS		6,231	5,952	7,527	4,658	1,612	4,658	5,408
01-400-611510	Life Insurance		393	791	269	300	220	300	264
<b>Total Salary &amp; Benefits</b>			<b>128,829</b>	<b>137,550</b>	<b>140,165</b>	<b>129,578</b>	<b>94,823</b>	<b>129,578</b>	<b>135,984</b>
<b>Supplies</b>									
01-400-612110	Office Supplies		0	26	46	0	104	150	280
01-400-612230	Building Supplies (Small Tools)		174	145	187	0	45	45	334
01-400-612330	Other Supplies		0	108	503	100	41	50	150
01-400-612440	Motor Vehicles		0	31	0	0	18	18	900
01-400-612530	Fuel Supplies		7,552	9,916	8,820	9,500	4,032	5,000	9,500
01-400-612610	Uniform / Apparel		948	1,060	722	1,282	1,320	1,320	1,395
01-400-612731	Medical / Surgical		192	0	0	0	0	0	0
01-400-612840	Traffic Markers & Supplies		77	2,569	371	3,840	592	1,000	3,501
01-400-612940	Janitorial Supplies		327	998	694	800	534	800	1,147
01-400-612941	Food Supplies		0	21	38	300	89	150	200
<b>Total Supplies</b>			<b>9,270</b>	<b>14,874</b>	<b>11,381</b>	<b>15,822</b>	<b>6,774</b>	<b>8,383</b>	<b>17,207</b>
<b>Capital</b>									
01-400-613241	Asphalt Zipper		24,500	0	0	0	0	0	0
01-400-613242	Crack Seal Machine		34,517	0	0	0	0	0	0
01-400-613243	Tractor		14,253	0	0	0	0	0	0

**City of Oak Point**  
**Fiscal Year 2013 - 2014**  
**Line-item Budget**

Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
01-400-613244	Other / Parks & Land Maint		0	1,943	582	3,930	1,027	3,000	3,322
	<b>Total Capital</b>		<b>73,270</b>	<b>1,943</b>	<b>582</b>	<b>3,930</b>	<b>1,027</b>	<b>3,000</b>	<b>3,322</b>
	<b>Maintenance</b>								
01-400-615110	Building & Structural Maintenance		1,159	1,110	906	1,500	533	1,000	1,500
01-400-615430	Vehicle Maintenance		848	1,925	3,807	2,031	1,737	2,000	2,729
01-400-615510	Machinery, Tools & Equipment Maintenance		2,303	1,796	4,245	4,000	3,184	4,000	4,000
01-400-615610	Traffic Sys / Drainage Maintenance		23,687	4,611	4,581	10,000	1,487	6,000	9,853
01-400-615710	Street & Roadway Maintenance		2,705	6,000	1,962	20,000	6,466	11,000	20,000
	<b>Total Maintenance</b>		<b>30,703</b>	<b>15,443</b>	<b>15,502</b>	<b>37,531</b>	<b>13,407</b>	<b>24,000</b>	<b>38,082</b>
	<b>Contracted Services</b>								
01-400-617110	Training & Travel		0	185	120	500	16	500	500
01-400-617310	Dues & Certifications		65	176	65	500	65	500	500
01-400-617410	Mileage Reimbursement		21	48	5	0	0	0	0
01-400-617500	Utilities - Electric		11,385	31,732	29,019	20,637	8,415	20,000	20,000
01-400-617501	Utilities - Water		757	534	996	700	1,800	2,400	2,400
01-400-617502	Utilities - Phones (Office)		897	0	0	0	0	1,000	1,000
01-400-617503	Utilities - Cellular Phones		1,083	2,418	2,826	2,100	1,969	2,350	2,350
01-400-618011	Unemployment		0	0	776	783	553	556	27
	<b>Total Contracted Services</b>		<b>14,209</b>	<b>35,093</b>	<b>33,807</b>	<b>25,220</b>	<b>12,817</b>	<b>27,306</b>	<b>26,777</b>
	<b>Total Expenditures - Public Works</b>		<b>256,281</b>	<b>204,904</b>	<b>201,436</b>	<b>212,081</b>	<b>128,848</b>	<b>192,342</b>	<b>221,472</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>1,858,922</b>	<b>1,824,985</b>	<b>2,601,073</b>	<b>1,963,026</b>	<b>1,261,405</b>	<b>1,929,810</b>	<b>2,740,420</b>
	<b>WASTEWATER FUND</b>								
	<b>WASTEWATER FUND REVENUE</b>								
10-51-510100	Wastewater Rev: In-City Residential Sales		93,858	118,610	123,456	84,110	102,249	120,500	124,656
10-51-510200	Wastewater Rev: Outside City Residential Sales		63,307	71,082	80,973	70,889	64,755	76,323	81,612
10-51-510300	Wastewater Revenue: Connection Fees		600	2,100	0	1,800	4,800	4,500	9,000
10-51-510400	WW Connection Charges		10,111	0	0	0	0	0	0
10-51-510500	Miscellaneous Revenue - Wastewater (reconnection fees)		0	5,415	-5,632	0	2,567	150	476,750
	<b>TOTAL WASTEWATER FUND REVENUE</b>		<b>167,876</b>	<b>197,207</b>	<b>198,798</b>	<b>156,799</b>	<b>174,371</b>	<b>201,473</b>	<b>692,018</b>
	<b>WASTEWATER FUND EXPENSES</b>								
	<b>Salary &amp; Benefits</b>								
10-600-610110	Salaries - Regular Payroll		4,149	16,507	15,441	15,496	11,616	15,789	15,496
10-600-610310	Salaries - Overtime		0	112	84	500	106	500	500
10-600-610510	Longevity		0	0	0	293	0	0	383

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10-600-611110	Medicare		56	169	219	228	163	228	230
10-600-611210	Health Insurance		745	5,974	4,693	2,538	2,115	2,538	3,033
10-600-611310	Dental Insurance		39	272	150	161	138	161	174
10-600-611410	TMRS		323	1,948	821	700	530	700	784
10-600-611510	Life Insurance		7	301	39	70	27	70	32
10-600-611610	Unemployment		0	0	0	131	0	0	0
	<b>Total Salary &amp; Benefits</b>		<b>5,319</b>	<b>25,283</b>	<b>21,448</b>	<b>20,117</b>	<b>14,695</b>	<b>19,986</b>	<b>20,632</b>
	<b>Supplies</b>								
10-600-612110	Office Supplies		0	45	0	500	0	500	500
	<b>Total Supplies</b>		<b>0</b>	<b>45</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>
	<b>Capital</b>								
10-600-613500	Equipment Capital Outlay		0	15,880	850	71,175	0	71,175	558,800
	<b>Total Capital</b>		<b>0</b>	<b>15,880</b>	<b>850</b>	<b>71,175</b>	<b>0</b>	<b>71,175</b>	<b>558,800</b>
	<b>Maintenance</b>								
10-600-615260	Wastewater Maintenance		4,617	10,748	8,840	9,500	1,752	5,000	9,500
10-600-615261	WW - Lift Stations		1,177	773	7,621	4,000	3,525	5,900	5,900
	<b>Total Maintenance</b>		<b>5,794</b>	<b>11,521</b>	<b>16,461</b>	<b>13,500</b>	<b>5,276</b>	<b>10,900</b>	<b>15,400</b>
	<b>Contracted Services</b>								
10-600-615200	Septic Inspector/Inspections		5,700	1,040	0	0	0	0	0
10-600-616168	Miscellaneous Disconnect/Reconnect		0	0	850	1,100	100	200	500
10-600-617160	Specialized Engineering Services		5,159	4,582	0	5,000	0	0	47,000
10-600-617161	Subdivision Regulations Review		9,764	0	0	0	0	0	0
10-600-617162	Training & Travel		0	39	0	750	0	0	750
10-600-617165	Depreciation Expenses - WW		3,293	3,293	3,293	0	0	0	0
10-600-617166	Bad Debt Expenses - WW		10,984	0	0	0	0	0	0
10-600-617167	Bad Debt Expenses - WW		0	0	0	0	0	0	0
10-600-617320	Highwood Development		0	381	0	0	0	0	1,040
10-600-617330	Shahan Prairie		0	299	0	0	0	0	815
10-600-617340	Jefferson Bank - Wellington Trace		0	125	0	0	0	0	341
10-600-617350	Prairie Oaks, Ltd.		0	762	0	0	0	0	1,868
10-600-617502	Utilities		0	0	903	900	698	925	925
10-600-618011	Unemployment		0	0	70	36	85	90	5
10-650-624180	Membership		985	0	1,131	1,100	1,100	1,100	1,201
10-650-624280	Joint Facilities Charge		56,347	56,357	61,480	62,856	36,667	62,856	65,844
10-650-624380	Treatment Charges		30,669	36,790	30,835	34,800	25,839	34,000	38,400
10-600-910096	Transfer to General Fund		0	0	0	10,000	0	10,000	10,000
	<b>Total Contracted Services</b>		<b>122,900</b>	<b>103,667</b>	<b>98,562</b>	<b>116,542</b>	<b>64,490</b>	<b>109,171</b>	<b>168,689</b>
	<b>TOTAL WASTEWATER FUND EXPENSES</b>		<b>134,013</b>	<b>156,396</b>	<b>137,321</b>	<b>221,834</b>	<b>84,461</b>	<b>211,732</b>	<b>764,021</b>
	<b>DEBT SERVICE FUND</b>								
	<b>DEBT SERVICE FUND REVENUE</b>								
20-53-530100	Tax Revenue - Current		83,102	107,237	149,817	147,029	145,680	147,029	134,920
20-53-530200	Tax Revenue - Delinquent/Penalty/Int		2,696	1,915	499	772	834	850	735
20-53-510500	Miscellaneous Revenue		0	1,137	0	0	0	0	0
20-53-530300	Interest Income		0	0	207	0	134	180	170

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Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>TOTAL DEBT SERVICE FUND REVENUE</b>			<b>85,798</b>	<b>110,290</b>	<b>150,524</b>	<b>147,801</b>	<b>146,648</b>	<b>148,059</b>	<b>135,825</b>
<b>DEBT SERVICE FUND EXPENDITURES</b>									
20-700-710030	Paying Agent Fees		0	0	0	0	621	621	700
20-700-701200	1998 GO Bond - principal		65,000	70,000	75,000	75,000	0	75,000	80,000
20-700-701300	1998 GO Bond - Interest		34,839	33,566	30,171	26,496	13,088	26,176	22,500
20-700-710010	Lease Purchase - KME Pumper Truck		13,811	13,811	30,796	13,811	0	13,912	0
20-700-710020	Lease Purchase 2004 Freightliner (Eng 1)		16,985	16,985	0	16,985	16,985	16,985	16,985
20-700-720000	Lease Purchase - Software Principal		0	0	21,865	0	12,368	22,777	23,718
20-700-720010	Lease Purchase - Software Interest		14,733	0	2,871	24,736	2,061	1,960	1,019
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>			<b>145,368</b>	<b>134,362</b>	<b>160,703</b>	<b>157,028</b>	<b>45,123</b>	<b>157,431</b>	<b>144,922</b>
<b>PARK DEVELOPMENT FUND</b>									
<b>PARK DEVELOPMENT FUND REVENUE</b>									
30-54-540000	Park Dedication Fees		6,350	1,147	50	0	50,050	95,550	175,000
30-54-540010	Park Use Fees		2,709	205	169	0	0	0	0
30-54-540020	Special Events		340	225	0	0	0	0	0
30-54-540030	Recreation Other Fees		2	0	0	0	0	0	0
30-54-540040	Community Building Rentals		830	500	895	0	0	0	0
<b>TOTAL PARK DEVELOPMENT FUND REVENUE</b>			<b>10,231</b>	<b>2,077</b>	<b>1,114</b>	<b>0</b>	<b>50,050</b>	<b>95,550</b>	<b>175,000</b>
<b>PARK DEVELOPMENT FUND EXPENDITURES</b>									
30-710-770100	Jake's Place - Other		40,865	2,032	0	0	30	30	20,000
30-710-770300	Jake's Place - Playground Equipment		3,212	0	0	0	0	0	0
30-710-770400	Jake's Place - flower garden		324	215	0	0	36	36	0
30-710-770500	Jake's Place - trails		0	263	0	0	0	0	0
30-710-770600	Jake's Place - Plaque		105	0	0	0	0	0	0
30-710-770700	Parks & Land Maintenance		6,840	7,635	0	0	0	0	0
30-710-770800	Capital Outlay - Audit		0	0	0	0	0	0	0
<b>TOTAL PARK DEVELOPMENT FUND EXPENDITURES</b>			<b>51,347</b>	<b>10,145</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>66</b>	<b>20,000</b>
<b>CAPITAL PROJECTS FUND</b>									
<b>CAPITAL PROJECTS FUND REVENUE</b>									
95-49-490100	Transfer from General Fund		0	0	600,000	0	0	813	650,000
<b>TOTAL CAPITAL PROJECTS FUND REVENUE</b>			<b>0</b>	<b>0</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>813</b>	<b>650,000</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>									
95-100-613510	Streets/Facilities/Other CIP		0	2,061	598,752	0	0	0	0
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>			<b>0</b>	<b>2,061</b>	<b>598,752</b>	<b>0</b>	<b>0</b>	<b>0</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	20,610	18,900	13,754	22,724	22,435
<b>TOTAL STREET MAINTENANCE FUND REVENUE</b>			<b>18,790</b>	<b>17,689</b>	<b>20,610</b>	<b>18,900</b>	<b>13,754</b>	<b>22,724</b>	<b>22,435</b>
<b>STREET MAINTENANCE FUND EXPENDITURES</b>									
40-800-801000	Street Repairs		9,870	46,886	36,704	20,000	0	10,000	30,000
<b>TOTAL STREET MAINTENANCE FUND EXPENDITURES</b>			<b>9,870</b>	<b>46,886</b>	<b>36,704</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>30,000</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	41,221	36,600	27,509	45,448	44,870
50-56-560200	Reimbursements / Refunds		562	118	-60	0	0	0	0
50-56-560300	Reimbursements / Refunds		0	0	0	0	0	0	0
50-56-471600	Grants		0	0	2,750	0	0	0	0
<b>TOTAL ECONOMIC DEVELOPMENT FUND REVENUE</b>			<b>38,280</b>	<b>35,538</b>	<b>43,911</b>	<b>36,600</b>	<b>27,509</b>	<b>45,448</b>	<b>44,870</b>

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Account Number	Account Description	FY13 Itemized Amount	Actual FY2009-10	Actual FY2010-11	Actual FY2011-12	Budget FY2012-13	75% Y-T-D Actual 6/30/13	End-of-Year Estimates FY2012-13	Final Budget FY2013-14
<b>ECONOMIC DEVELOPMENT FUND EXPENDITURES</b>									
50-850-880100	Consultants		0	0	0	0	0	0	0
50-850-880200	Trade Shows, Membership & Professional Fees		0	254	0	3,430	250	250	3,680
50-850-880300	Advertising		0	6,290	538	11,500	2,435	10,500	1,500
50-850-880400	Retail Trade Analysis		0	50,000	0	12,000	0	0	12,000
50-850-880500	Printing & Postage		0	0	0	2,500	0	0	2,500
<b>TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES</b>			<b>0</b>	<b>56,544</b>	<b>538</b>	<b>29,430</b>	<b>2,685</b>	<b>10,750</b>	<b>19,680</b>
<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	784	613	1,056	1,200	800
60-57-570101	Court - Administrative Fees		0	60	0	0	0	0	0
60-57-570102	Court - LEA		5	810	1,345	1,137	1,742	1,900	1,200
60-57-570105	Court - Late Fee		0	100	150	98	100	125	150
60-57-570200	Court - Child Safety Fees		0	25	0	0	25	25	25
60-57-570210	Child Safety Seat (CSS)		0	0	0	0	0	0	0
60-57-570211	Court - Civil Justice Fee		0	1	2	1	3	2	2
60-57-570212	Civil Justice Fee - State		0	10	14	11	27	13	13
60-57-570213	DSC Admin Fee		0	124	144	109	310	225	150
60-57-570216	Fugitive Apprehension		0	0	114	99	24	15	20
60-57-570217	Fine - Fines		0	471	0	0	0		
60-57-570225	Collection Agency		0	15	736	782	833	850	850
60-57-570300	Court Technology Fund		641	660	1,048	821	1,411	1,150	1,150
60-57-570350	Child Safety Fund		0	0	0	3,705	0	0	0
60-57-570800	Court - Comp to Victims of Crime		0	0	242	168	43	50	50
60-57-571010	Court - Consolidated Court Costs		0	3	262	174	65	65	65
60-57-571020	Court - Consolidated Court Costs - CCC04		40	6,821	9,811	7,729	14,056	12,000	10,000
60-57-571030	Court - Corrections Mgmt Inst.		0	0	7	4	2	1	2
60-57-571220	Return Check Fee		0	0	30	39	0	0	25
60-57-571240	Court - Admin Special Expense Fee		0	60	373	0	239	175	175
60-57-571250	Court - State Jury Fees		4	668	930	735	1,392	900	900
60-57-571260	Court - State Traffic Fees		0	2,994	5,656	4,341	9,475	8,000	6,500
60-57-571270	Texas Seat Belt (TXSBLT)		0	2,791	0	0	50	0	0
60-57-571300	Court Indigent Defense Fund		2	324	426	335	679	700	650
60-57-571410	Court - Judicial Fees City		1	99	135	105	214	200	200
60-57-571420	JFCT		0	26	49	33	30	25	20
60-57-571430	Court - Judicial Fees County		5	865	1,158	914	1,832	1,850	1,800
60-57-571440	Judicial Training 1999		0	-55	31	21	6	4	0
60-57-571460	Juvenile Crime/Delinquency Act		0	0	7	4	2	1	1
60-57-571500	OMNI Fees - State		0	60	0	0	0	0	100
60-57-571503	OMNI for Comm Svc - State		0	0	0	0	20	20	0
60-57-571505	OMNI for Comm Svc - City		0	0	0	0	4	4	0
60-57-571540	OMNI Fee for CS - OMNI		0	0	0	0	12	12	0
60-57-571525	Local OMNI Base Fee		0	0	0	0	0	0	20
60-57-571530	OMNI Base Vendor		0	18	0	0	0	0	30
60-57-572200	Court - TFC Fees		0	315	583	448	949	750	700
60-57-572300	LC Time Pmt Fee-Efficiency		0	41	18	21	6	7	7
60-57-572310	PL Time Pmt Plan - Local		0	127	84	96	26	36	30
60-57-572320	PS Time Pmt Plan - State		0	144	107	123	32	35	35
60-57-572330	Court-Title 7		0	4,612	4,822	3,583	10,371	8,500	8,500
60-57-572500	Warrant Fee		0	200	2,795	2,654	850	850	0
<b>Total Municipal Court Revenue</b>			<b>1,161</b>	<b>22,882</b>	<b>31,863</b>	<b>28,903</b>	<b>45,886</b>	<b>39,690</b>	<b>34,170</b>
<b>Department of Public Safety Revenue</b>									
66-57-570400	DPS State Training Fund		1,184	200	0	0	0	0	1,100
66-57-570600	DPS - Drug Seizure Fund		1,144	0	0	0	7,300	7,300	0

