

FY 2019-20 Adopted Budget



CITY COUNCIL

Keith Palmer, Mayor

John Lusk, Mayor Pro-Tem

Tim Freeman, Deputy Mayor Pro-Tem

Don Lindemann, Councilmember

Dena Meek, Councilmember

Kyle Thompson, Councilmember

CITY STAFF

Stephen Ashley, City Manager

Donna Boner, Finance/HR Manager

This budget will raise more property taxes than last year's budget by an amount of \$200,290 which is an 8.53% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$142,105.76.

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Local Government Code 102.007(d)(1)(A)

Record Vote to adopt the Fiscal Year 2019-20 Budget on September 16, 2019

Mayor Pro Tem Lusk.....YES
 Deputy Mayor Pro Tem Freeman..... YES
 Councilmember Lindemann..... YES
 Councilmember Meek.....YES
 Councilmember Thompson.....YES

Local Government Code 102.007(d)(2)

Property Tax Rates

	2018-19	2019-20
Adopted Rate	\$0.520000/\$100	\$0.510000/\$100
Effective Rate	\$0.497314/\$100	\$0.495536/\$100
Effective Maintenance & Operations Rate	\$0.489350/\$100	\$0.481480/\$100
Rollback Rate	\$0.541716/\$100	\$0.532154/\$100
Debt Rate	\$0.030650/\$100	\$0.028520/\$100

Local Government Code 102.007(d)(3)(A-E)

Total Bond Debt Obligations for Fiscal Year 2019-20

\$122,44

Local Government Code 102.007(d)(4)



City of Oak Point
Fiscal Year 2019-20 Budget
General Fund Summary
Fund Balance/Reserves

	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	67% Y-T-D Actual 5/31/19	End-of-Year Estimates FY2018-19	Adopted Budget FY2019-20	FY2018-19 vs FY2019-20
GENERAL FUND							
REVENUES:							
Taxes							
Property (current)	\$ 1,817,483	\$ 1,997,819	\$ 2,209,536	\$ 2,205,596	\$ 2,230,000	\$ 2,405,679	8.9%
Property (delinquent)	16,155	25,501	19,724	15,616	19,724	23,435	18.8%
Sales & Use	183,230	203,032	198,557	121,907	200,000	210,000	5.8%
Franchise Fees	224,351	250,616	228,300	169,997	252,975	255,200	11.8%
Licenses, Fees & Permits	1,052,575	1,258,287	763,530	655,676	868,638	853,580	11.8%
Investment Income	38,088	95,119	40,000	124,475	200,000	125,000	212.5%
Fines, Warrants & Seizures	81,394	122,891	100,600	84,674	112,200	141,100	40.3%
Public Safety	512,112	497,009	571,732	392,254	570,654	604,775	5.8%
Miscellaneous	86,135	33,718	9,350	361,555	364,767	14,400	54.0%
Total Revenues	\$ 4,011,523	\$ 4,483,992	\$ 4,141,329	\$ 4,131,750	\$ 4,818,958	\$ 4,633,170	11.9%
EXPENDITURES:							
Current:							
Administration	\$ 820,117	\$ 961,133	\$ 949,946	\$ 637,091	\$ 924,603	\$ 860,640	-9.4%
Public Safety	1,434,051	1,747,018	2,097,965	1,171,169	1,964,926	2,570,157	22.5%
Public Works	215,896	278,302	366,206	201,645	335,939	406,497	11.0%
Non-Department	236,742	243,102	298,895	216,642	374,178	330,346	10.5%
Total Expenditures	\$ 2,706,805	\$ 3,229,555	\$ 3,713,012	\$ 2,226,547	\$ 3,599,646	\$ 4,167,641	12.2%
Net Change in Fund Balance - Excess (Deficit)	\$ 1,304,718	\$ 1,254,438	\$ 428,317	\$ 1,905,203	\$ 1,219,313	\$ 465,529	
TRANSFERS IN:							
Transfer from PID Fund	-	-	-	339,294	339,294	436,522	
TRANSFERS OUT:							
Transfer to Capital Projects Fund	1,734,519	2,225,000	250,000	1,902	1,200,114	802,051	
Transfer to Vehicle Replacement Fund	100,000	100,000	100,000	-	100,000	100,000	
Transfers	\$ (1,834,519)	\$ (2,325,000)	\$ (350,000)	\$ 337,392	\$ (960,820)	\$ (465,529)	
Net Change in Fund Balance	\$ (529,801)	\$ (1,070,562)	\$ 78,317	\$ 2,242,594	\$ 258,492	\$ (0)	
Fund Balance, Beginning (October 1)		\$ -	\$ 2,259,459	\$ 2,259,459	\$ 2,259,459	\$ 2,510,751	
Adjustments for Prior Periods, Debt & Court Fund			\$ (5,600)	\$ (6,353)	\$ (7,200)	\$ (21,100)	
Fund Balance, Ending (September 30)		\$ 2,259,459	\$ 2,332,176	\$ 4,495,700	\$ 2,510,751	\$ 2,489,651	
FUND BALANCE RESERVE:							
Total Expenditures (not including Transfers)	\$ 2,706,805	\$ 3,229,555	\$ 3,713,012	\$ 2,226,547	\$ 3,599,646	\$ 4,167,641	
25% Target Reserve (3 months)	676,701	807,389	928,253	556,637	899,911	1,041,910	
Fund Balance Excess (Under) Reserves	\$ (676,701)	\$ 1,452,070	\$ 1,403,923	\$ 3,939,064	\$ 1,610,840	\$ 1,447,741	

City of Oak Point
Fiscal Year 2019 - 2020
Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
GENERAL FUND REVENUE					
01-41-410100	Tax Revenue - Current TAV of \$504,689,546/100 x 0.48148 tax rate x 99% collection rate (-0.02)	1,817,483	1,997,819	2,209,536	2,405,679
01-41-410200	Tax Revenue-Delinquent/Penalty/Int TAV of \$456,086,178/100 x 0.513831 tax rate x 1% collection rate	16,155	25,501	19,724	23,435
01-41-411100	Sales Tax-Gen. Fund (1%)	183,230	203,032	198,557	210,000
01-42-420110	Franchise Fees-CoSERV Electric	16,676	22,222	16,500	22,000
01-42-420120	Franchise Fees-Oncor Electric	77,489	82,850	82,000	90,000
01-42-421010	Franchise Fees-AT&T	17,385	19,812	18,400	16,000
01-42-421015	Franchise Fees-AT&T PEG fees	0	0	0	2,000
01-42-421020	Franchise Fees-Sage Telecom	292	264	300	300
01-42-421050	Franchise Fees-CBeyond Communications	53	0	100	100
01-42-422020	Franchise Fees-Terra Southwest Water	5,636	2,945	5,600	6,000
01-42-422030	Franchise Fees-Mustang SUD/(Utilities)	41,176	52,502	36,000	48,000
01-42-423010	Franchise Fees-Sudden Link/CEBridge Connections	22,669	21,884	21,800	22,000
01-42-423015	Franchise Fees-Sudden Link PEG Fees	3,760	3,601	3,600	3,800
01-42-424040	Franchise Fees-Recycling/Allied Waste	39,217	44,536	44,000	45,000
01-43-430100	Building Permits	496,745	627,787	446,250	508,800
01-43-430200	Certificate of Occupancy Fees	3,405	1,900	3,100	1,800
01-43-430300	Contractors Registration Fees	4,925	4,853	4,500	4,500
01-43-430310	Soliciting Permit	0	0	0	600
01-43-430400	Culvert Permits/Inspections	3,700	5,050	4,000	2,500
01-43-430500	Septic Permits/Inspections	5,775	7,500	6,500	6,500
01-43-430600	Building Inspections	197,798	301,108	127,500	144,500
01-43-430700	Pond/Pool Permits	3,000	1,950	1,200	3,000
01-43-430800	Truck/Vehicle Permits	112,420	191,436	69,750	71,400
01-43-430900	Well Permits	140	560	280	280
01-43-430910	Electrical Permits	11,470	19,950	6,250	9,250
01-43-430920	Plumbing Permits	11,400	15,750	6,000	12,000
01-43-430930	HVAC Permits	1,050	1,000	750	800
01-43-430940	Fence Permit	100	0	100	12,500
01-43-430950	Permits/Inspections-Other	138,806	25,178	40,200	48,700
01-44-440100	Platting Fees	20,231	19,243	10,000	10,000
01-44-440200	Zoning Fees	825	3,264	2,000	1,000
01-44-440400	Development Review Fees	25,666	19,702	25,000	7,000
01-44-440500	Development Filing Fees	6,391	2,207	0	0
01-45-450100	Copies & Faxes	496	323	0	100
01-45-450200	Liens Released	147	1,013	2,000	200
01-45-450300	Animal Registration	371	566	550	550
01-45-450400	Boat Ramp Fees	7,600	7,831	7,500	7,500
01-45-450450	Garage / Yard Sales	114	117	100	100
01-46-460100	Court Fines & Forfeitures	75,629	116,070	95,000	115,000
01-46-460200	Collection Fees			0	5,000
01-47-470100	Interest Income (TexPool, Wells Fargo and Farmers Operating)	38,088	95,119	40,000	125,000
01-47-471100	Credit Card Income	1,811	2,671	1,800	3,000

City of Oak Point
Fiscal Year 2019 - 2020
Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
01-47-471300	General Reimbursements	1,191	1,098	0	0
01-47-471400	Advertising Income	0	0	1,200	0
01-47-471500	Mowing/Demolition Fees	35,653	-4,151	1,000	1,000
01-47-471600	Other Revenue	14,988	23,441	5,000	5,000
01-47-471700	Cash Under & Over	3	-1	0	0
01-47-471800	Park Use Fees	32,200	9,800	0	0
01-47-471810	Special Event Sponsorships	0	0	0	5,000
01-47-471830	Community Bldg Rental	290	860	350	400
01-48-480130	Fire District Base	10,000	10,000	10,000	10,000
01-48-480230	Per Run	182,175	182,050	185,000	209,875
01-48-480330	DPS Services	319,937	237,000	237,000	237,000
01-48-480730	DISD - School Resource Officer	0	67,959	69,032	71,400
01-48-480830	LISD - School Resource Officer	0	0	69,600	76,500
01-49-490200	Transfer from Wastewater Fund	0	0	0	0
01-59-590500	Wildridge PID Administration	0	0	0	0
01-49-490800	Wildridge Transfer	0	0	0	298,456
01-49-490900	Shahan Prairie Transfer	0	0	0	138,066
TOTAL GENERAL FUND REVENUE		4,005,758	4,477,171	4,134,629	5,048,592

City of Oak Point
Fiscal Year 2019 - 2020
Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
GENERAL FUND EXPENDITURES					
Administration					
Salary & Benefits					
01-100-610110	Salaries - Regular Payroll	354,909	398,288	400,263	376,730
01-100-610310	Salaries - Overtime	400	504	500	1,000
01-100-610411	Cellphone	0	0	0	1,620
01-100-610430	Certification/Incentive Pay	0	0	0	4,800
01-100-610510	Longevity	2,745	2,925	3,645	315
01-100-611110	Medicare	4,802	5,272	5,864	5,556
01-100-611210	Health Insurance	45,847	56,388	75,505	70,551
01-100-611310	Dental Insurance	1,920	1,981	2,400	1,539
01-100-611410	TMRS	27,204	30,552	31,706	28,786
01-100-611510	Life Insurance	1,114	1,664	1,800	1,583
01-100-611610	State Unemployment	0	0	0	45
Total Salary & Benefits		438,941	497,575	521,683	492,525
Supplies					
01-100-612110	Office Supplies	5,914	10,580	10,000	10,000
01-100-612210	Building Supplies (Furniture)	1,740	1,491	1,500	2,000
01-100-612310	Other Supplies-Janitorial	142	0	0	0
01-100-612610	Uniforms - Apparel	328	587	1,000	400
01-100-612940	Janitorial Supplies	506	435	1,000	0
Total Supplies		8,630	13,092	13,500	12,400
Capital					
01-100-613110	Computer Capital Outlay	1,079	0	4,500	13,200
01-100-613210	Equipment Capital Outlay	0	0	15,000	5,000
01-100-613310	Software Capital Outlay	0	0	0	0
01-100-613510	Building Capital Outlay	16,500	0	10,000	5,000
Total Capital		17,579	0	29,500	23,200
Maintenance					
01-100-615110	Building & Structural Maintenance Moved to Non-Department	11,925	6,440	0	
01-100-615210	Office Equipment Maintenance	10,249	10,004	11,600	10,000
01-100-615310	Computer Maintenance	27,473	35,263	40,300	34,900
01-100-615430	Vehicle Maintenance	0	0	0	0
Total Maintenance		49,647	51,707	51,900	44,900
Contracted Services					
01-100-616110	Copying and Printing	866	933	1,800	1,000
01-100-616210	Advertising - Legal Notices	2,513	4,213	3,500	3,500
01-100-616510	Postage	864	2,627	1,500	1,500
01-100-617110	Training & Travel	9,249	13,268	13,550	10,150
01-100-617210	Publications & Subscriptions	0	47	795	1,100
01-100-617310	Dues & Certifications	6,454	5,239	4,443	4,095
01-100-617410	Mileage & Food Reimbursement	54	0	500	250
01-100-617501	Utilities - Water	0	0	0	0
01-100-617502	Utilities - Phones / Internet	9,150	8,201	9,600	9,000

City of Oak Point
 Fiscal Year 2019 - 2020
 Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
01-100-617503	Utilities - Cellular Phones	3,020	1,924	3,000	0
01-100-618011	Unemployment	-125	964	810	0
01-100-618013	Personnel Testing	0	35	70	50
01-100-618014	Bonding Insurance	175	175	175	175
01-100-618015	Bank Charges	3,876	1,854	2,500	2,500
01-100-618017	Miscellaneous	0	0	0	700
01-100-618018	Animal Registration - Tags	58	121	120	120
01-100-618020	Cash Over/Under	0	0	0	0
01-100-619515	Library Donation	0	0	750	750
01-100-619516	Other Special Events	2,408	2,612	3,800	3,000
01-100-620111	Judge	4,875	4,800	5,400	5,400
01-100-620112	City Prosecutor	1,354	252	1,000	1,000
01-100-620210	City Engineer	45,674	40,611	60,000	60,000
01-100-620610	Building Inspector	141,081	221,439	161,250	165,000
01-100-620710	Denton County Tax Office	1,335	0	0	0
01-100-620720	Denton County Appraisal District	3,019	0	0	0
01-100-620810	State Professional Services	0	0	200	0
01-100-620813	Contract / Temp Services	9,136	9,415	11,200	10,925
01-100-620814	Other Consulting Services	60,285	80,028	47,400	7,400
Total Contracted Services		305,319	398,759	333,363	287,615
Total Expenditures - Administration		820,117	961,133	949,946	860,640
Department of Public Safety					
Salary & Benefits					
01-300-610110	Salaries - Regular Payroll	852,199	1,012,399	1,183,520	1,575,119
01-300-610310	Salaries - Overtime	67,330	80,403	95,000	77,000
01-300-610430	Certification / Incentive Pay	1,000	1,000	1,000	8,501
01-300-610431	EMS Certification	21,000	0	0	0
01-300-610432	Fire Certification	25,500	25,500	25,500	25,500
01-300-610433	Chief Pay	7,478	7,478	7,478	7,478
01-300-610510	Longevity	9,420	10,155	13,110	15,270
01-300-611110	Medicare	13,648	16,136	18,569	23,441
01-300-611210	Health Insurance	120,290	149,558	208,714	226,910
01-300-611310	Dental Insurance	6,751	7,224	10,080	8,314
01-300-611410	TMRS	72,392	88,537	100,400	121,459
01-300-611510	Life Insurance	1,758	2,084	2,800	7,139
01-300-611610	State Unemployment	0	0	0	243
Total Salary & Benefits		1,198,765	1,400,474	1,666,171	2,096,373
Supplies					
01-300-612110	Office Supplies	3,588	2,934	3,000	3,000
01-300-612230	Building Supplies (Small Tools)	5,311	2,837	4,540	4,000
01-300-612330	Other Supplies	0	34	0	0
01-300-612430	Dispatch/Software Maint Agreements	26,441	28,219	46,539	50,000
01-300-612530	Fuel Supplies	25,432	33,432	40,000	45,000
01-300-612610	Uniform / Apparel	26,589	4,711	17,000	22,000

City of Oak Point
Fiscal Year 2019 - 2020
Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
01-300-612730	Medical / Surgical - Fire, EMS	4,927	9,676	24,000	24,000
01-300-612940	Janitorial Supplies	0	75	0	0
Total Supplies		92,288	81,917	135,079	148,000
Capital					
01-300-613110	Computer Capital Outlay	0	0	12,900	13,000
01-300-613210	Equipment Capital Outlay	48,980	94,577	113,400	136,187
Total Capital		48,980	94,577	126,300	149,187
Maintenance					
01-300-615110	Building & Structural Maintenance	476	1,377	1,500	5,000
01-300-615211	Furniture, Fixture & Office Equipment	454	0	3,500	3,500
01-300-615310	Computer Maintenance	0	564	5,500	7,500
01-300-615430	Vehicle Maintenance	35,186	25,965	45,000	45,000
	Oil changes, brakes, inspections, tires & repairs				
01-300-615510	Machinery, Tools & Equipment Maintenance	4,801	51,022	11,000	10,000
Total Maintenance		40,916	78,928	66,500	71,000
Contracted Services					
01-300-616110	Copying and Printing	0	844	500	500
01-300-616230	Advertising	0	0	0	0
01-300-616510	Postage	22	93	250	250
01-300-617110	Training & Travel	4,774	5,726	30,500	25,000
01-300-617220	State Funded Training	0	0	1,100	0
01-300-617210	Publications & Subscriptions	1,917	1,398	500	2,000
01-300-617310	Dues & Certifications				500
01-300-617502	Utilities - Phones / Internet	9,150	8,201	9,600	9,600
01-300-617503	Utilities - Cellular Phones	4,024	3,952	4,800	5,500
01-300-617504	Utilities - Other (Air Cards)	3,457	2,926	4,500	5,700
01-300-618011	Unemployment	80	3,244	3,240	0
01-300-618013	Personnel Testing	675	1,345	2,375	1,000
01-300-618014	Bonding Insurance	100	50	50	100
	Personnel bonding insurance				
01-300-619130	Medical Control Services	6,150	3,750	3,500	3,800
01-300-619230	Ambulance Services	0	35,385	18,000	23,447
01-300-619330	Animal Control Services	18,253	19,223	22,000	24,200
	Estimated animal control contract costs				
01-300-619430	DPS - Investigations	220	705	3,000	4,000
01-300-619530	K-9 Unit	0	0	0	0
01-300-619630	Emergency Management	4,279	4,279	0	0
Total Contracted Services		53,102	91,122	103,915	105,597
Total Expenditures - Department of Public Safety		1,434,051	1,747,018	2,097,965	2,570,157

City of Oak Point
 Fiscal Year 2019 - 2020
 Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
Public Works					
Salary & Benefits					
01-400-610110	Salaries - Regular Payroll	117,218	113,183	117,922	179,353
01-400-610310	Salaries - Overtime	2,385	1,444	2,600	2,600
01-400-610411	Cell Phone	0	0	0	720
01-400-610430	Certification/Incentive Pay	0	0	0	600
01-400-610510	Longevity	3,600	3,600	3,930	2,925
01-400-611110	Medicare	1,682	1,600	1,805	2,609
01-400-611210	Health Insurance	41,652	43,755	60,481	74,143
01-400-611310	Dental Insurance	1,189	1,158	1,440	1,540
01-400-611410	TMRS	9,111	9,542	9,757	13,520
01-400-611510	Life Insurance	2,168	2,103	2,600	892
01-400-611610	State Unemployment	0	0	0	45
Total Salary & Benefits		179,003	176,385	200,535	278,947
Supplies					
01-400-612110	Office Supplies	118	66	200	200
01-400-612230	Building Supplies (Small Tools)	318	54	1,100	500
01-400-612330	Other Supplies	0	82	0	0
01-400-612350	Equipment & Supplies				500
01-400-612440	Motor Vehicles	0	65	0	0
01-400-612530	Fuel Supplies	5,009	5,888	7,500	6,500
01-400-612610	Uniform / Apparel	624	166	1,395	2,000
01-400-612840	Traffic Markers & Supplies	0	784	3,500	1,000
01-400-612940	Janitorial Supplies	1,195	748	1,500	0
01-400-612941	Food Supplies	277	269	350	350
Total Supplies		7,540	8,123	15,545	11,050
Capital					
01-400-613210	Equipment Capital Outlay	0	46,636	0	6,000
01-400-613244	Other / Parks & Land Maint	0	21,199	5,000	7,000
01-400-613266	Boat Ramp Improvements - ENTIRE FUND BALANCE BUDGETED EACH YEAR	0	0	27,670	6,000
Total Capital		0	67,835	32,670	19,000
Maintenance					
01-400-615110	Building & Structural Maintenance	1,542	3,485	6,420	4,500
01-400-615430	Vehicle Maintenance	2,658	4,938	6,250	1,700
01-400-615510	Machinery, Tools & Equipment Maintenance	1,200	4,449	4,000	6,000
01-400-615610	Traffic Sys / Drainage Maintenance	8,799	2,913	18,900	4,000
01-400-615710	Street & Roadway Maintenance	12,473	7,653	78,500	78,500
Total Maintenance		26,673	23,437	114,070	94,700
Contracted Services					
01-400-617110	Training & Travel	472	30	500	1,500
01-400-617310	Dues & Certifications	153	80	200	200
01-400-617410	Mileage Reimbursement	0	0	0	0

City of Oak Point
 Fiscal Year 2019 - 2020
 Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
01-400-617502	Utilities - Phones (Office)	0	0	0	0
01-400-617503	Utilities - Cellular Phones	2,056	1,952	2,200	1,100
01-400-618011	Unemployment	-1	460	486	0
Total Contracted Services		2,679	2,522	3,386	2,800
Total Expenditures - Public Works		215,896	278,302	366,206	406,497
Non-Department					
Supplies					
01-500-612110	Office Supplies	0	0	0	0
01-500-612230	Building Supplies	0	0	0	0
Total Supplies		0	0	0	0
Maintenance					
01-500-615110	Building & Structural Maintenance	9,742	621	24,970	10,970
Total Maintenance		9,742	621	24,970	10,970
Contracted Services					
01-500-616212	Advertising - Newsletter	3,571	4,181	4,600	6,000
01-500-616310	Elections	3,781	5,217	5,625	5,625
01-500-616410	Court State Fees (offset by revenues)	25,823	43,498	30,000	30,000
01-500-616420	Collection Fees				3,800
01-500-617500	Utilities - Electric	40,975	33,083	38,000	35,000
01-500-617501	Utilities - Water	6,424	5,551	4,200	4,000
01-500-618016	TML Risk Pool - Insurance	44,907	61,055	79,000	70,000
01-500-619516	Other Special Events	11,066	12,649	13,200	13,200
01-500-619630	Emergency Mgmt	0	0	5,500	5,500
01-500-620110	City Attorney	63,470	45,312	55,000	65,000
01-500-620310	Auditor	17,927	18,082	20,500	18,575
01-500-620710	Denton County Tax Office	0	1,611	2,300	2,300
01-500-620720	Denton County Appraisal District	9,056	12,242	16,000	15,376
01-500-620814	Consulting Services (Michael COKER)	0	0	0	45,000
01-500-910094	Transfer to Capital Projects Fund	1,734,519	2,225,000	250,000	802,051
01-500-910092	Transfer to Vehicle Replacement Fund	100,000	100,000	100,000	100,000
Total Contracted Services		2,061,519	2,567,480	623,925	1,221,427
Total Expenditures - Non-Department		2,071,261	2,568,102	648,895	1,232,397
TOTAL GENERAL FUND EXPENDITURES		4,541,324	5,554,555	4,063,012	5,069,692
DEBT SERVICE FUND					
DEBT SERVICE FUND REVENUE					
20-53-530100	Tax Revenue - Current	123,263	101,747	139,790	143,937
20-53-530200	Tax Revenue - Delinquent/Penalty/Int	1,317	1,969	1,005	1,398
20-53-530300	Interest Income	629	1,256	800	1,000
TOTAL DEBT SERVICE FUND REVENUE		125,208	104,973	141,595	146,335
DEBT SERVICE FUND EXPENDITURES					
20-700-710030	Paying Agent Fees	803	803	1,000	1,000
20-700-701200	2018 GO Bond - principal	95,000	100,000	65,000	60,000
20-700-701300	2018 GO Bond - Interest	9,750	5,000	57,009	62,444

City of Oak Point
Fiscal Year 2019 - 2020
Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
20-700-710020	Lease Purchase 2004 Freightliner (Eng 1)	16,985	16,985	16,985	20,698
20-700-720000	Lease Purchase - Software Principal	0	0	0	0
TOTAL DEBT SERVICE FUND EXPENDITURES		122,537	122,787	139,994	144,142
PARK DEVELOPMENT FUND					
PARK DEVELOPMENT FUND REVENUE					
30-54-540000	Park Dedication Fees	156,200	190,400	75,000	140,000
30-54-540010	Park Use Fees	700	(700)	0	0
<i>General Fund Revenue not Park Development Fund</i>					
30-54-540040	Community Building Rentals	0	0	0	0
<i>General Fund Revenue not Park Development Fund</i>					
TOTAL PARK DEVELOPMENT FUND REVENUE		156,900	189,700	75,000	140,000
PARK DEVELOPMENT FUND EXPENDITURES					
30-710-770100	Jake's Place - Other Park Improvements	210,800	0	100,000	450,000
30-710-770400	Jake's Place - flower garden	0	0	0	0
30-710-770500	Jake's Place - trails	0	0	0	0
30-710-770600	Jake's Place - Plaque	0	0	0	0
30-710-770700	Parks & Land Maintenance	0	0	0	0
TOTAL PARK DEVELOPMENT FUND EXPENDITURES		210,800	0	100,000	450,000
CAPITAL PROJECTS FUND					
CAPITAL PROJECTS FUND REVENUE					
95-47-470100	Interest Income	0	1,159	0	12,000
95-47-499110	Bond Premiums	0	75,931	0	0
95-49-490100	Transfer from General Fund	1,734,519	2,225,000	250,000	802,051
95-49-499100	Bond Proceeds	0	1,710,000	1,665,000	0
TOTAL CAPITAL PROJECTS FUND REVENUE		1,734,519	4,012,090	1,915,000	814,051
CAPITAL PROJECTS FUND EXPENDITURES					
95-100-613510	Crescent Oak Construction CIP Committee Reviewing	1,513,136	63,116	5,121,933	4,500,000
95-100-613610	Crescent Oak 2019 Professional Services	0	0	0	415,000
95-100-639990	Debt Issue Costs	0	90,931	0	0
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		1,513,136	154,047	5,121,933	4,915,000

City of Oak Point
 Fiscal Year 2019 - 2020
 Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
STREET MAINTENANCE FUND					
STREET MAINTENANCE FUND REVENUE					
40-55-550100	General Sales Tax - Streets Fund	45,807	50,758	49,639	52,000
TOTAL STREET MAINTENANCE FUND REVENUE		45,807	50,758	49,639	52,000
STREET MAINTENANCE FUND EXPENDITURES					
40-800-801000	Street Repairs	0	50,005	150,000	282,552
TOTAL STREET MAINTENANCE FUND EXPENDITURES		0	50,005	150,000	282,552
COMPONENT UNIT:					
ECONOMIC DEVELOPMENT FUND					
ECONOMIC DEVELOPMENT FUND REVENUE					
50-56-560100	General Sales Taxes - EDC Fund	91,615	101,516	99,277	104,000
50-56-560200	Reimbursements / Refunds	0	0	0	0
50-56-471600	Grants	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT FUND REVENUE		91,615	101,516	99,277	104,000
ECONOMIC DEVELOPMENT FUND EXPENDITURES					
50-850-880100	Consultants	0	0	0	15,000
50-850-880200	Trade Shows, Membership & Professional Fees	430	5,867	8,430	8,635
50-850-880300	Advertising	3,042	16,785	19,500	45,500
50-850-880400	Retail Trade Analysis	0	0	0	0
50-850-880500	Printing & Postage	0	0	2,500	5,000
	Printing and mailing of marketing packages				
TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES		3,472	22,652	30,430	74,135
PID NO 2 RPG					
PID NO 2 RGP REVENUE					
	Administrative Revenue	0	0	0	34,817
TOTAL PID NO 2 RPG FUND REVENUE		0	0	0	34,817
PID NO 2 RPG EXPENDITURES					
	PID Administration				34,817
TOTAL PID NO 2 RPG FUND EXPENDITURES		0	0	0	34,817

City of Oak Point
Fiscal Year 2019 - 2020
Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
WILDRIDGE PID FUND					
WILDRIDGE PID FUND REVENUE					
56-59-590100	Principal Revenue	0	18,375	0	0
56-59-590200	Interest Revenue	0	650,069	0	9,000
56-59-590300	Road Maintenance Revenue-Phase 1	0	0	0	17,195
56-59-590310	Road Maintenance Revenue-Phase 2	0	0	0	13,020
56-59-590320	Road Maintenance Revenue-Phase 3	0	0	0	15,995
56-59-590400	DPS Revenue-Phase 1	0	0	0	104,232
56-59-590410	DPS Revenue-Phase 2	0	0	0	109,686
56-59-590420	DPS Revenue-Phase 3	0	0	0	74,538
56-59-590500	Administrative Revenue	0	0	0	10,000
56-59-590510	MIA Revenue	0	0	0	6,865
56-59-590800	Capital Assessments	0	0	0	0
TOTAL WILDRIDGE PID FUND REVENUE		0	668,444	0	360,531
WILDRIDGE FUND EXPENDITURES					
56-860-620815	PID Administration	6,250	524,191	0	10,200
56-860-620816	MIA Administration	0	0	0	6,865
56-860-701200	PID Principal	0	0	0	0
56-860-701300	PID Interest	0	0	0	0
56-860-910096	Transfer to General Fund-DPS	0	0	0	288,456
56-860-910097	Transfer to General Fund-Collection Costs	0	0	0	10,000
TOTAL WILDRIDGE PID FUND EXPENDITURES		6,250	524,191	0	315,521
SHAHAN PRAIRIE PID FUND					
SHAHAN PRAIRIE PID FUND REVENUE					
57-60-590100	Principal Revenue	0	0	0	0
57-60-590200	Interest Revenue	0	97,839	0	6,000
57-60-590300	Maintenance Revenue	0	0	0	17,935
57-60-590400	DPS Revenue	0	0	0	127,866
57-60-590500	Administrative Revenue	0	0	0	10,200
TOTAL SHAHAN PRAIRIE PID FUND REVENUE		0	97,839	0	162,001
SHAHAN PRAIRIE PID FUND EXPENDITURES					
57-870-620815	PID Administration	0	2,579	0	24,480
57-870-701200	PID Principal	0	0	0	0
57-870-701300	PID Interest	0	0	0	0
57-870-910096	Transfer to General Fund-DPS	0	0	0	127,866
57-870-910097	Transfer to General Fund-Collection Costs	0	0	0	10,200
TOTAL SHAHAN PRAIRIE PID FUND EXPENDITURES		0	2,579	0	162,546
PRAIRIE OAKS PID FUND					
PRAIRIE OAKS PID FUND REVENUE					
58-61-590100	Principal Revenue	0	0	0	0
58-61-590200	Interest Revenue	0	0	0	1,500
58-61-590300	Maintenance Revenue	0	0	0	0

City of Oak Point
 Fiscal Year 2019 - 2020
 Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
58-61-590400	DPS Revenue	0	0	0	0
58-61-590500	Administrative Revenue	0	0	0	30,000
TOTAL PRAIRIE OAKS PID FUND REVENUE		0	0	0	31,500
PRAIRIE OAKS PID FUND EXPENDITURES					
58-880-620815	PID Administration	0	0	0	42,000
58-880-701200	PID Principal	0	0	0	0
58-880-701300	PID Interest	0	0	0	0
58-880-910096	Transfer to General Fund	0	0	0	0
TOTAL PRAIRIE OAKS PID FUND EXPENDITURES		0	0	0	42,000
PRAIRIE OAKS PID ADMINISTRATION					
59-62-590600	PROFESSIONAL SERVICES-PH2	0	0	0	3,482
TOTAL PRAIRIE OAKS PID ADMINISTRATION REVENUE		0	0	0	3,482
OTHER DESIGNATED FUND					
OTHER DESIGNATED FUND REVENUE					
Municipal Court Revenue					
60-57-570100	Municipal Court Bldg Security	1,017	1,584	1,000	1,500
60-57-570300	Court Technology Fund	1,356	2,112	1,400	16,000
60-57-570350	Child Safety Fund	3,394	3,126	3,200	3,600
Total Municipal Court Revenue		5,766	6,821	5,600	21,100
COURT TECHNOLOGY FUND EXPENDITURES					
60-900-613110	Computer Capital Outlay	0	0	5,000	0
60-900-613120	Technology Outlay	0	0	0	16,000
60-900-613130	Child Safety Outlay	0	0	0	3,553
TOTAL COURT TECHNOLOGY FUND EXPENDITURES		0	0	5,000	19,553
DEPARTMENT OF PUBLIC SAFETY REVENUE					
66-57-570400	DPS State Training Fund	0	0	1,100	0
66-57-570700	DPS - Donations Fund	0	0	0	0
TOTAL DEPARTMENT OF PUBLIC SAFETY REVENUE		0	0	1,100	0
DEPARTMENT OF PUBLIC SAFETY EXPENDITURES					
66-300-613210	Equipment Capital Outlay	0	0	0	0
TOTAL DEPARTMENT OF PUBLIC SAFETY EXPENDITURES		0	0	0	0
VEHICLE REPLACEMENT FUND					
VEHICLE REPLACEMENT FUND REVENUE					
70-58-581000	Vehicle Replacement Fund - Revenue	15,931	5,500	0	0
70-49-490100	Transfer from General Fund	100,000	100,000	100,000	100,000
TOTAL VEHICLE REPLACEMENT FUND REVENUE		115,931	105,500	100,000	100,000
VEHICLE REPLACEMENT FUND EXPENDITURES					
70-300-615430	Vehicle Maintenance	0	2,546	0	0
70-750-750010	Vehicle Replacement Expense	0	95,340	91,000	90,000
TOTAL VEHICLE REPLACEMENT FUND EXPENDITURES		0	97,886	91,000	90,000

City of Oak Point
 Fiscal Year 2019 - 2020
 Line-Item Budget

Account Number	Account Description	Actual FY2016-17	Actual FY2017-18	Budget FY2018-19	Adopted Budget FY2019-20
MUNICIPAL DEVELOPMENT DISTRICT FUND					
MUNICIPAL DEVELOPMENT DISTRICT FUND REVENUE					
80-41-411200	General Sales Tax - MDD Fund	63,966	71,723	64,370	75,000
TOTAL MUNICIPAL DEVELOPMENT DISTRICT FUND REVENUE		63,966	71,723	64,370	75,000
MUNICIPAL DEVELOPMENT DISTRICT FUND EXPENDITURES					
80-100-613510	Development Projects	0	0	5,000	25,000
TOTAL MUNICIPAL DEVELOPMENT DISTRICT FUND EXPENDITURES		0	0	5,000	25,000