

Fiscal Year 2018-19

Annual Operating and Capital Budget

City of Lake Dallas

Adopted September 13, 2018





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Annual Operating and Capital
Budget

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**CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2018-29**

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF LAKE DALLAS FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENT OF THE CITY; CONTAINING A REPEALING CLAUSE; CONTAINING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 7.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues of all City departments, activities and offices for the fiscal year beginning October 1, 2018 and ending September 30, 2019; and

WHEREAS, the City Council has received the City Manager's budget, a copy of which, with all supporting schedules, has been filed with the City Secretary of the City of Lake Dallas, Texas, as required by law; and

WHEREAS, the City Council has conducted the necessary public hearings with prior notice thereof as required by law; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS THAT:

SECTION 1. For the purpose of providing the funds necessary and proposed to be expended in the budget of the City of Lake Dallas for the fiscal year beginning October 1, 2018 and ending September 30, 2019, the budget heretofore prepared by the City Manager and submitted to the City Council for its consideration and approval and set forth as Exhibit "A" attached hereto be, and the same is hereby approved, and the available resources and revenues of the City of Lake Dallas for said fiscal year be, and the same are hereby appropriated and set aside for the maintenance and operation of the various departments of the government of the City of Lake Dallas, together with the various activities and improvements as set forth in said budget and the appropriation shall be strictly applied for the uses and purpose of the respective departments and activities as provided for in said budget.

SECTION 2. The said budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019, approved herein, shall be attached to and made a part of this Ordinance the same as if copied in full herein.

SECTION 3. Expenditures during the fiscal year beginning October 1, 2018 and ending September 30, 2019, shall be made in accordance with the budget approved by this Ordinance, unless otherwise authorized by a duly enacted Ordinance of the City of Lake Dallas, Texas.

SECTION 4. All notices and public hearings required by law have been duly completed.

SECTION 5. All provisions of the Ordinances of the City of Lake Dallas, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the City of Lake Dallas, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid.

SECTION 7. This Ordinance shall take effect on October 1, 2018.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Megan Ray, Councilmember - Place 1	X	
Kathy Brownlee, Councilmember-Place 2		X
Cheryl McClain, Councilmember – Place 3	X	
Charlie Price, Councilmember – Place 4	X	
Andi Nolan, Councilmember –Place 5	X	

WITH 4 VOTING “AYE” AND 1 VOTING “NAY”, THIS ORDINANCE NO. 2018-29 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 13TH DAY OF SEPTEMBER, 2018.

APPROVED:


Michael Barnhart, Mayor

ATTEST:


Codi Delcambre, City Secretary

APPROVED AS TO FORM:


Kevin B. Laughlin, City Attorney





Fiscal Year (FY) 2018-19 Budget Memo

Submitted to: The Mayor and City Council on September 13, 2018

The following statement is provided in accordance with Texas Local Government Code 102.005:

This budget will raise more revenue from property taxes than last year's budget by \$205,768, which is a 7.10% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$27,727.

Prepared by:

John Cabrales Jr.
City Manager

Codi Delcambre
City Secretary/HR Director

Donna Boner
Finance Director

Daniel Carolla
Chief of Police

Devin Shields
Public Works Manager

Natalie McAdams
Director of Library Services

Julien Peralta
Animal Services Manager

Renee O'Neill
Administrative Assistant/Deputy City Secretary

Jeremy Tennant
Director of Development Services

Jennifer Henry
Municipal Court Clerk

Elected Officials



Michael Barnhart, Mayor
Term expires May 2019

Megan Ray, Council Member Place 1
Term expires May 2021

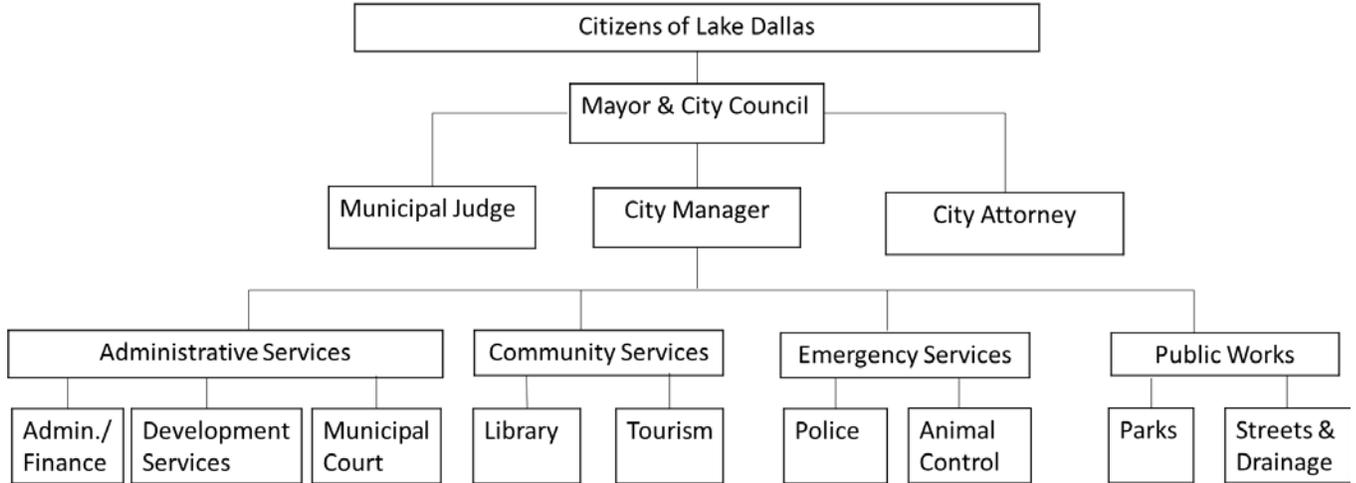
Kathy Brownlee, Council Member Place 2
Term expires May 2019

Cheryl McClain, Council Member Place 3
Term expires May 2021

Charlie Price, Council Member Place 4
Term expires May 2019

Andi Nolan, Mayor Pro Tem, Council Member Place 5
Term expires May 2021

Organizational Chart for FY 2018-19



Boards and Commissions

The City of Lake Dallas Animal Shelter Advisory Board

The city is required by the State of Texas to have an Animal Advisory Board to assist the city in complying with the standards for animal shelters as contained in V.T.C.A. and the Health and Safety Code. The Advisory Board must meet no less than three times a year. The Advisory Board must also have one licensed veterinarian, one city official, one person whose duties include the daily operation of an animal shelter, and one representative from an animal welfare organization.

Board of Appeals

The purpose of this board is to hear testimony of terminated city workers as well as for hearing charges of corruption, discrimination, abuse of power, or abuse of policies from active city workers or citizens.

Board of Adjustment

Members of this board meet at the call of the chairperson within 30 days of receipt of written notice from anyone aggrieved as a result of the refusal of a building permit or administrative decision by the City Building Official.

Community Development Corporation

The Community Development Corporation (CDC) was created in January 2003 to foster improvements in the commercial area of the city and to enhance the quality of life in the city as a tool for attracting new businesses and residents.

Parks and Recreation Board

The Parks and Recreation Board is an advisory body to the City Council on the planning and development of parks and recreation facilities and regulations governing their use.

Keep Lake Dallas Beautiful Committee

The Parks and Recreation Board serves as the Keep Lake Dallas Beautiful Committee, which serves as an advisory body to the City Council on planning, development and implementation of litter abatement and aesthetic improvement policies.

Planning & Zoning Commission

The Planning and Zoning Commission is an advisory body to the City Council that makes recommendations regarding the administration of the zoning ordinance, the development of the comprehensive plan for the physical development of City. Other duties include regulating zoning and ordinance amendments and platting.

Manager's Message

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

Introduction

As required by the City of Lake Dallas Home Rule Charter, I respectfully submit to you for your consideration the annual operating and capital budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019. This budget has been developed to allocate available resources to accomplish the goals and objectives of the City Council.

I would like to extend my thanks to all of the departments directors for their outstanding performance in preparing this budget document.

Budget Highlights

In preparing this budget, staff focused on continuing all existing services for our citizens, maintaining appropriate staffing levels, implementing a capital improvement plan, and maintaining a fund balance level in accordance with the city's fiscal policies.

Requests for capital items were evaluated and recommendations are based upon need and available funds. These items have been included in the FY 2018-19 budget, as presented.

Highlights of the budget are detailed below:

- The property tax rate for the upcoming fiscal year will remain unchanged at \$0.661750 per \$100 of assessed valuation.
- Sales Tax revenues are projected to have a slight increase due to the anticipated opening of some commercial development.
- Franchise Fees are projected to remain flat.
- Permits and Fee are projected to decrease due to the decrease in the number of citations being issued.
- There are no cuts in programs or services to citizens.
- The full-time equivalents (FTE) will remain unchanged at 36.5, however there is some change in the personnel. The Police Department eliminated a civilian position that is no longer needed, and the vacant community relations position was eliminated. These two (2) FTE's were replaced with a part-time library assistant in the Library; a temporary/seasonal worker in Public Works; a temporary/seasonal worker in Willow Grove Park that is paid from the Willow Grove Special Revenue Fund; and the retention of the (0.5) FTE added in Animal Services last fiscal year.
- There is a cost of living increase for employees of 2%, and an equity adjustment for some employees to place them in the appropriate step in the city's compensation plan.
- There is a cost savings of approximately \$56,375 with the conversion of the employee group health coverage to the TML Pool Plans.

- Capital Improvement Plans projects proposed in the FY 2018-19 budget include a replacement vehicle for Police, a replacement truck for Public Works, a zero turn mower paid out of the Willow Grove Park Special Revenue Fund, roof and air conditioner replacement and door security installation at City Hall, security doors and camera installation at the Library, air conditioner replacement and phase two of fence replacement at the Animal Shelter, and a new office building at the Public Works Yard.
- Funding for the platting of city property including the Library, Community Park and City Park.
- One-time strategic planning items include a Storm Water Drainage Fee Study, Comprehensive Zoning Ordinance update as required by the adoption of the Comprehensive Plan, and preparation of a new five-year Municipal Separate Storm Sewer System (MS4) permit submission as required by the law.

General Fund

Revenues

The General Fund revenues are proposed at \$4,843,938, which represents an increase of 6.85% from the previous year's budget. Additional property taxes of \$205,768, which is a 7.10% increase from last year's budget, will be realized from increased values and new construction. Sales tax revenues are projected to increase slightly and franchise fees are expected to remain flat. There is a projected decrease of approximately \$130,283 in Fees and Fines due to a reduction in the number of citations issued.

Expenses

General Fund operating expenses are proposed at \$4,881,379, which represents an increase of 6.97% from the from the previous year's budget. This increase is primarily attributed to the employee compensation package and equity adjustments, as well as the inclusion of funds for payment to the Children's Advocacy Center of Denton County, increases in uniform and safety equipment for police, and needed capital projects.

Funding is included for the activation of a Youth Advisory Commission as authorized by the City Council, and for Keep Lake Dallas Beautiful activities. Funding has also been included for the launching of online subscription service for movies, magazines and audio books, for library card holders.

There are funds for long range planning including a Storm Water Drainage Fee Study that will help us identify and prioritize drainage needs and determine if a fee-based system should be implemented. Also, a Comprehensive Zoning Ordinance update is required due to the recent adoption of the Comprehensive Plan with new zoning categories. There is funding for the preparation of a new five-year Municipal Separate Storm Sewer System (MS4) permit submission to the Texas Commission on Environmental Quality. And, there are funds for the platting of city owned property in preparation of capital improvements on some of the properties.

Debt Service Fund

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relations to the timing of issuance and the schedule of repayments. For FY 2018-19 debt service is budgeted at \$635,521, which includes a \$201,131 transfer from the Lake Dallas Community Development Corporation. The budget includes \$135,831 for early payoff of 2018 GO Refunding Series callable debt, and/or for the issuance of new debt next fiscal year.

Special Revenue Funds

Two special revenue funds: Forensic Testing and Police Auction, were closed because all revenues in the funds were expended and there is no longer a revenue source for these funds so they will not be part of the FY 2018-19 budget.

Street Maintenance Sales Tax Fund

On November 4, 2014, pursuant to Chapter 327 of the Texas Tax Code, the voters of the City of Lake Dallas approved a proposition authorizing the collection of a local sales and use tax for the purpose of providing revenue for the maintenance and repair of municipal streets. The Street Maintenance Sales Tax became effective on April 1, 2015 and was reauthorized by the voters on May 5, 2018. This fund accounts for all applicable revenue from the sales tax collections dedicated for street maintenance, and related expenditures. The quarter (1/4) of a cent in sales tax is dedicated to this fund and it is projected to increase since sales tax is projected to have a slight increase in FY 2018-19.

Hotel/Motel Occupancy Tax (HOT) Fund

The fund was established to account for hotel/motel occupancy tax allowed by the State of Texas. The tax is levied on the rental of a hotel/motel room within the City. Funds generated by this occupancy tax must be expended for items that qualify in accordance with state law including the promotion of tourism, programs which enhance the arts, historical restoration programs, and convention facilities. The occupancy tax is projected to decrease slightly in FY 2018-19 based on current year actual collections.

Court Technology Fund

The Court Technology Special Revenue Fund is funded by a \$4.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: computer systems; computer networks; computer hardware; computer software; imaging systems; electronic kiosks; electronic ticket writers; and docket management systems. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Court Security Fund

The Court Security Special Revenue Fund is funded by a \$3.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: the purchase or repair of X-ray machines and conveying systems; handheld metal detectors; walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; Bailiffs, Deputy Sheriffs, Deputy Constables, or contract security personnel during times when they are providing appropriate security services; signage; confiscated weapon inventory and tracking systems; locks, chains, alarms, or similar security devices; the purchase or repair of bullet-proof glass; and continuing education on security issues for court personnel and security personnel. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

LEOSE Fund

The LEOSE Special Revenue Fund is funded by a State grant. The funds can be used for continuing education for full time peace officers, telecommunicators, or to provide necessary training, as determined by the agency head, to full-time fully paid law enforcement support personnel in the agency. The revenue for this fund is projected to remain flat in FY 2018-19 based on current year actual collections.

Child Safety Fund

The Child Safety Special Revenue Fund is funded by a fee amount of \$25.00 that applies to all Rules of the Road offenses that occur in a school crossing zone; passing a school bus; failure to attend school; parent contributing to non- attendance; and some city ordinance parking violations. The funds can be used for a school crossing guard program if one exists; for programs designed to enhance child safety, health or nutrition; child abuse prevention/intervention; drug and alcohol abuse prevention; or programs designed to enhance public safety and security. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Juvenile Case Management Fund

The Juvenile Case Manager Special Revenue Fund is funded by a \$5.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses of the juvenile case manager; and to implement programs directly related to the juvenile case management. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Drug Seizure Fund

The Drug Seizure Special Revenue Fund is funded from asset forfeitures related to police seizures. Funds from confiscated drug related offenses can be used for any police purpose as

allowed in Chapter 59 of the Texas Code of Criminal Procedure. There are no projected revenues in FY 2018-19.

Kids N Cops Fund

The Kids n' Cops Special Revenue Fund is funded by donations received for Kids n' Cops community engagement event and safety fair. The funds can be used for expenditures or vendors related to the annual Kids n' Cops community engagement event and safety fair. The revenue for this fund is projected to decrease in FY 2018-19.

Willow Grove Park Fund

The Willow Grove Park Special Revenue Fund is funded by revenues generated through both primitive and RV camping fees, park entry fees, boat launch fees, yearly passes and pavilion rentals. The revenues generated at Willow Grove Park must be used to offset capital improvements, repairs, utility costs and maintenance costs. Revenues cannot be used for other purposes within the City. The revenue for this fund is projected to remain flat in FY 2018-19 based on current year actual collections.

Animal Rescue Fund

The Animal Rescue Special Revenue Fund is funded by donations and expended on animal rescue related services. The revenue for this fund is projected to increase in FY 2018-19.

Library Fund

The Library Special Revenue Fund is funded by donations and expended on library materials and services. The revenue for this fund is projected to increase in FY 2018-19.

Park Improvement Fund

The Park Improvement Special Revenue Fund is funded by the Park Improvement and Maintenance Fee collected on all residential building permits. The funds can only be used to fund improvements and maintenance of Lake Dallas' parks including: upgrading of facilities and playsets; adding park amenities; and maintenance costs. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Component Units of Government

Lake Dallas Community Development Corporation Fund

The Lake Dallas (Type B) Community Development Corporation (CDC) Fund is funded by a special one-half (1/2) cent sales tax allocation, which was approved by the voters and went into effect in 2003. The CDC is governed by a board of directors. The CDC develops and submits its own budget to the City, for consideration and approval by the City Council. The revenue for

this fund is projected to increase since sales tax is projected to have a slight increase in FY 2018-19.

Capital Improvement Program

There are some recommended capital improvement projects in the amount of \$349,401. This includes: a replacement vehicle for Police, a replacement truck and a new office building for Public Works; security enhancements to the Library; phase II of the fence replacement and an air conditioner replacement at Animal Services; roof replacement and air conditioner replacement at City Hall; a zero-turn mower for Willow Grove Park; and capital improvements to city parks.

Closing Comments

Preparation of this budget included a city-wide effort to provide quality services to our citizens. I believe this budget recommendation allows us to accomplish this goal, while maintaining a stable tax rate. I think this is a fiscally sound budget that meets our city's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; maintaining and improving infrastructure; planning for the future; employing and retaining high-quality, professional personnel; providing quality leisure opportunities; and instilling a "sense of community" in residents.

I would like to thank the members of the Lake Dallas City Council for their hard work and dedication to the citizens of Lake Dallas, and for your input into the preparation this budget. I also want to express my appreciation to the staff, and to our consultant Eddie Peacock, CPA, CGFO, for all their research and input into the preparation of this document. With your support, and the dedication of our capable staff, I am confident that we will ensure that quality services are provided to the citizens of Lake Dallas.

FY 2018-19 Budget Structure

Financial Structure

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as, any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The FY 2018-19 Budget is separated into three different funds, with its own revenue source and fund expenditures.

Budgeted Funds

Funds are also classified by fund group: General Fund, Debt Service (I&S) Fund, Special Revenue Funds and Component Unites of Government Funds.

General Fund – The General Fund reflects the City’s general service operations such as public safety, library, and development services. The General Fund’s two major revenue sources are sales and ad valorem taxes.

Debt Service Fund (I&S) – The Debt Service Fund is used to record and control the accumulation of resources for payment of general obligation long-term debt principal and interest. The City issues debt to acquire or construct capital assets such as roads or parks for the general benefit of its citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service. The fund balance is restricted to payment of principal and interest or refunding of tax supported debt.

Special Revenue Funds – Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. The budget contains the following special revenue funds.

Animal Rescue Special Revenue Fund

The Animal Rescue Special Revenue Fund is dedicated and may only be spent on animal rescue related expenses by the Animal Services. It accounts for monies received by donations for animal rescue related services.

Child Safety Special Revenue Fund

The Child Safety Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes including programs designed to enhance child safety, health or nutrition, child abuse prevention/intervention, drug and alcohol abuse prevention, or programs designed to enhance public safety and security. It accounts for monies collected from court fees applied to certain violations.

Court Building Security Special Revenue Fund

The Court Building Security Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes for enhancing security for the municipal court. It accounts for monies collected from court fees applied to all misdemeanor convictions.

Court Technology Special Revenue Fund

The Court Technology Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes for technology needs of the municipal court. It accounts for monies collected from fees applied to all misdemeanor convictions.

Drug Seizure Special Revenue Fund

The Drug Seizure Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes according to Chapter 59 of the Texas Code of Criminal Procedure. It accounts for asset forfeitures related to police seizures.

Hotel Occupancy Tax Special Revenue Fund

The Tourism/Hotel Occupancy Tax (HOT) is dedicated and may only be spent on certain tourism activities as allowed by statute. It accounts for revenue generated from the Hotel Occupancy Tax collected.

Juvenile Case Manager Special Revenue Fund

The Juvenile Case Manager Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes including expenses for a juvenile case manager and/or programs such as juvenile diversion. It accounts for monies collected from fees applied to certain misdemeanor convictions.

Kids n' Cops Special Revenue Fund

The Kids n' Cops Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual police department and municipal court community engagement event and safety fair. It accounts for donations and other monies received for Kids n' Cops community engagement event and safety fair.

LEOSE Special Revenue Fund

The Law Enforcement Officer Standards and Education (LEOSE) Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes to Chapter 1701 of the Texas Occupations Code, such as for continuing education for full time peace officers or full-time law enforcement support personnel. It accounts for funds received from the LEOSE state grant.

Library Donation Special Revenue Fund

The Library Donation Special Revenue Fund is dedicated and may only be used for Library related expenditures. It accounts for monies received from donations to the Library.

Park Improvement Special Revenue Fund

The Park Improvement Special Revenue Fund is dedicated and may only be spent on development and maintenance costs for city parks. It accounts for the monies from the ten percent fee on new residential building permits.

Street Maintenance Special Revenue Fund

The Street Maintenance Special Revenue Fund is dedicated and may only be spent on street maintenance activities as allowed by statute. It accounts for revenue generated from the one-quarter (0.25) cent sales tax collected for street maintenance.

Willow Grove Park Special Revenue Fund

The Willow Grove Park Special Revenue Fund is dedicated and may only be spent on improvement and maintenance activities at Willow Grove Park. It accounts for revenue generated from day use, camping, boat launch and rental fees at the park.

Component Units of Government – Component Units of Government are independent or quasi-governmental organizations that perform or support government operations. There is currently one component unit of government fund, the Lake Dallas Community Development Corporation. The main source of revenue for this fund is a special one-half (1/2) cent sales tax allocation.

Budget Basis

The budget for the General, Debt Service, Special Revenue Funds and Component Units of Government are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles.

FY 2018-19 Budget Overview

GENERAL FUND

Reserve Fund Balance

The importance of cash reserves, generally identified as Reserve Fund Balance, cannot be stressed enough in any governmental function. The ability to overcome unexpected disasters or to be able to fund an unbudgeted expenditure that may be of significant importance to the City requires available but unencumbered funds. In the past, the Council has expressed an intent to maintain a level of unassigned fund balance in the general fund equal to 25 percent of the fund’s operating expenditures. For FY 2018-19 that would require approximately \$1,220,345 in the fund balance. The estimated reserve balance at the end of FY 2017-18 is \$1,243,924 and the estimated reserve fund balance for FY 2018-19 is \$1,206,482. The table below provides a listing of the ending reserve fund balances for the previous fiscal year, budgeted and projected ending fund balance for FY 2017-18, and the proposed ending fund balance for FY 2018-19. City Management will continue to monitor our financial performance and make appropriate expenditure and/or revenue adjustments as necessary to manage the reserve fund balance.

RESERVE FUND BALANCE				
	Actual	Budget	Projected	Proposed
Description	FY16-17	FY17-18	FY17-18	FY18-19
Fund Balance, Beginning	1,151,489	1,168,328	1,168,328	1,243,924
Fund Balance, Ending	1,168,328	1,138,129	1,243,924	1,206,482
Fund Balance as % of Expenditures	24%	25%	27%	25%

Bond Rating

The City has a Standard and Poor’s Bond Rating of AA- (double A minus). This rating means the City has very strong capacity to meet its financial commitments and it differs from the highest rating (AAA) only to a small degree. There are three major rating agencies that evaluate municipalities and their bond: Standard and Poor’s (S&P), Moody’s, and Fitch. They assign a municipal bond a credit rating to make it faster for market participants to evaluate risk. A credit rating performs the same service for institutional borrowers and investors. A bond’s credit rating is the rating agency’s opinion as to the creditworthiness of the bond’s issuer (City) and is often the single most important factor affecting the interest cost on bonds.

Ratings agencies consider all the economic characteristics of the City and the bond issue to assign a rating. They evaluate the economic well-being of the City including: The Median income, the community’s dependence on certain employers or industries, the diversity of the tax base, the rate of population growth, tax revenues trends, tax rates, and reserve fund balance.

Revenues

The key General Fund revenue sources are discussed below.

Property Tax

Approximately 59% of the total General Fund revenue is generated from ad valorem taxes. As stated earlier, the certified taxable value for 2018 is \$468,988,326, which is a 7.10% increase from last year's value. Analysis of the increase shows there was approximately \$27,727 in new value added to the appraisal roll for new property added.

The FY 2018-19 Budget includes no change to the overall tax rate. The proposed tax rate of \$0.661750 per \$100 of assessed valuation is above the effective tax rate of \$0.627628. Of the proposed tax rate, \$0.569128 is provided for Maintenance and Operations (M&O), and \$0.092622 is provided for the Interest and Sinking (I&S) or debt service. The rate for the M&O increased \$0.010208 and the rate for the I&S decreased \$0.010208.

FISCAL YEAR	TAX YEAR	CERTIFIED NET TAXABLE VALUE (INCLUDING ARB TOTAL)		TAX RATE				TAX LEVY				
		NTV PER DCAD	% CHANGE NTV	M&O	I&S	TOTAL	EFFECTIVE RATE	M&O	% CHANGE M&O	I&S	TOTAL	% CHANGE TOTAL LEVY
		2018-19	2018	468,988,326	7.10%	0.569128	0.092622	0.661750	0.627628	2,669,144	9.06%	434,386
2017-18	2017	437,893,906	8.49%	0.558920	0.102829	0.661750	0.626613	2,447,478	10.20%	450,284	2,897,762	7.46%
2016-17	2016	403,644,299	7.33%	0.550225	0.117843	0.668068	0.634182	2,220,952	7.33%	475,667	2,696,618	7.33%
2015-16	2015	376,064,041	5.59%	0.550225	0.117843	0.668068	0.668068	2,069,198	3.49%	443,165	2,512,364	0.49%
2014-15	2014	356,162,311	5.37%	0.561354	0.140575	0.701929	0.66394	1,999,331	6.87%	500,675	2,500,007	5.37%
2013-14	2013	338,010,097	2.71%	0.553476	0.148453	0.701929	0.701929	1,870,805	9.53%	501,786	2,372,591	1.54%
2012-13	2012	329,085,692		0.519000	0.191000	0.710000	0.728721	1,707,955		628,554	2,336,508	

Sales Tax

The second largest revenue source in the General Fund is sales tax. The FY 2017-18 year-end estimate of \$655,000 is 4.8% higher or \$30,000 above budgeted.

The FY 2018-19 Budget projects that sales tax revenues are expected to increase from last year's budgeted amount by 10.8% to \$693,000. The projected increase is due to the anticipated opening of some new commercial development.

Sales Tax Revenue				
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
Total	\$780,091	\$625,000	\$655,000	\$693,000

Franchise Fees

Franchise Fees are expected to remain relatively flat, with no significant increase since there have not been any new or significant utility improvements in the City that would affect this revenue source.

Franchise Fee Revenue				
	FY 2016- 17 Actual	FY 2017- 18 Budget	FY 2017- 18 Projected	FY 2018- 19 Proposed
Total	\$402,736	\$397,200	\$420,983	\$407,000

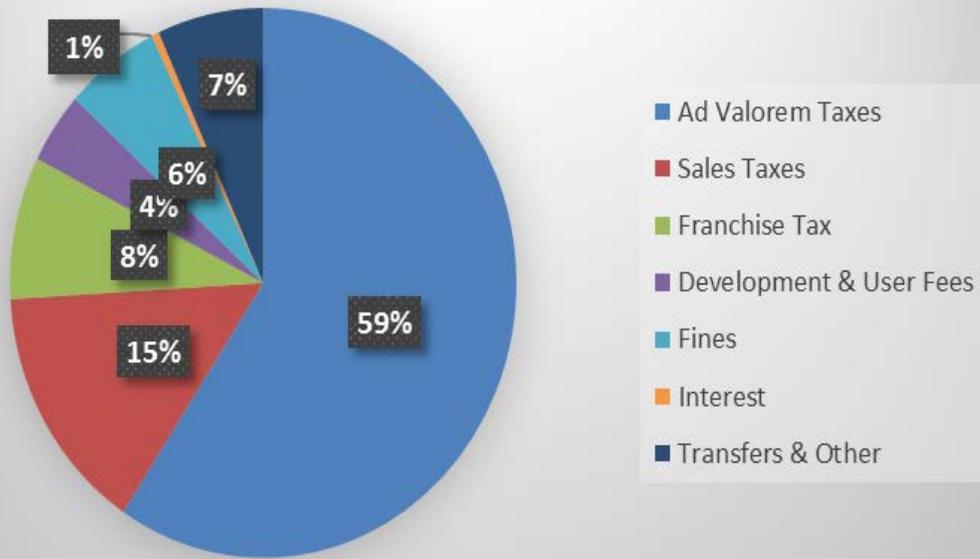
Other Major Revenues

There is a projected decrease of approximately \$130,283 in Fees and Fines due to a reduction in the number of citations issued. Staff has been assessing operational costs for various fines and fees and has brought several Fee Schedule updates for council consideration.

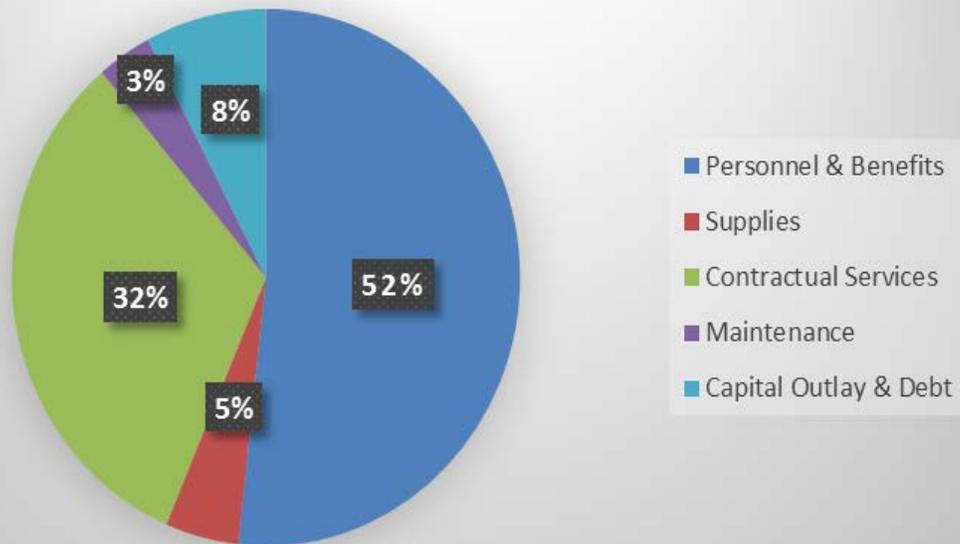
GENERAL FUND RESOURCE & EXPENDITURE SUMMARY

REVENUES				
	Actual	Budget	Projected	Proposed
Description	FY16-17	FY17-18	FY17-18	FY18-19
Ad valorem taxes	2,418,768	2,625,223	2,662,228	2,873,332
Sales & use taxes	802,419	645,000	675,433	713,000
Franchise tax	402,736	397,200	420,983	407,000
Development & user fees	299,035	212,375	243,011	203,752
Fines	435,032	425,483	278,500	295,200
Interest income	12,662	5,754	24,000	23,000
Other revenue	495,323	110,646	187,159	241,653
Transfers	59,282	111,450	111,450	87,000
Total Revenue	4,925,257	4,533,131	4,602,764	4,843,938
EXPENDITURES				
	Actual	Budget	Projected	Proposed
Description	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & benefits	2,473,555	2,479,576	2,360,351	2,525,904
Supplies	161,310	197,708	191,523	227,858
Contractual services	1,567,753	1,525,098	1,587,409	1,582,373
Maintenance	102,485	169,668	161,658	170,475
Capital outlay	568,184	191,280	154,132	255,201
Transfers	30,605	-	5,668	-
Debt service	4,527	-	66,427	119,568
Total Expenditures	4,908,418	4,563,330	4,527,168	4,881,379
Net Change in Fund Balance	16,839	(30,199)	75,596	(37,442)
Fund Balance, Beginning	1,151,489	1,168,328	1,168,328	1,243,924
Fund Balance, Ending	1,168,328	1,138,129	1,243,924	1,206,482
Fund Balance as % of Expenditures	24%	25%	27%	25%

GENERAL FUND REVENUE



GENERAL FUND EXPENDITURES



Personnel

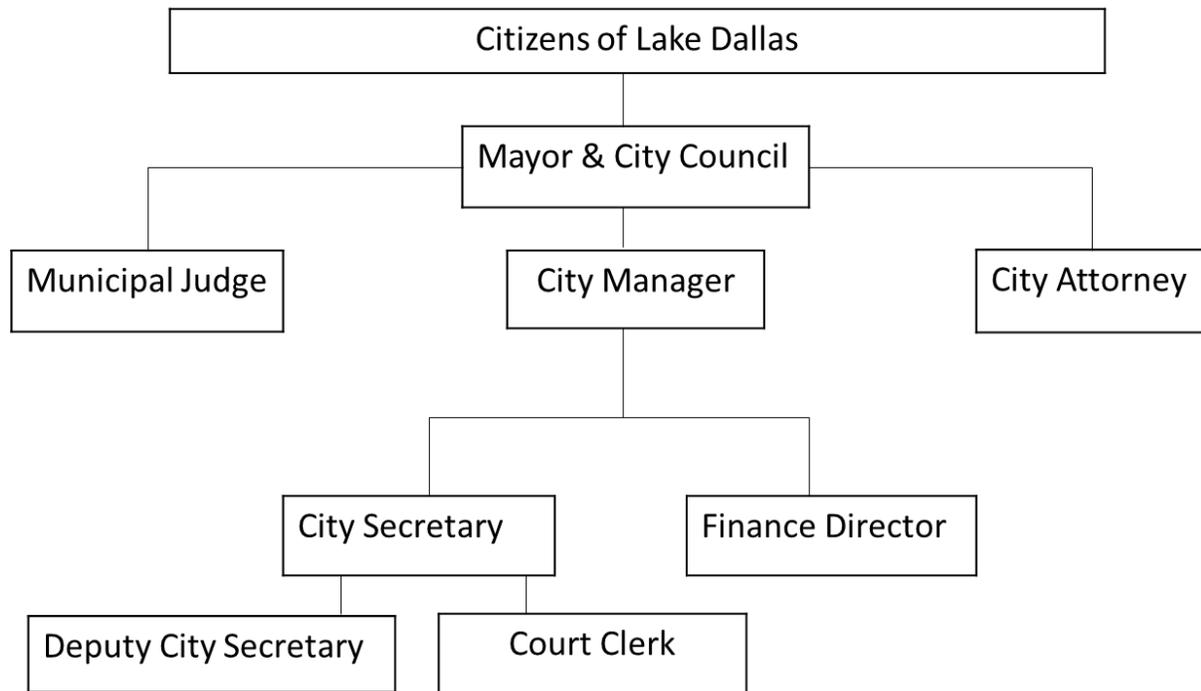
The full-time equivalents (FTE) will remain unchanged at 36.5, however there is some change in the personnel. The Police Department eliminated a civilian position that is no longer needed, and the vacant community relations position was eliminated. These two (2) FTE’s were replaced with a part-time library assistant in the Library; a temporary/seasonal worker in Public Works; a temporary/seasonal worker in Willow Grove Park that is paid from the Willow Grove Special Revenue Fund; and the retention of the (0.5) FTE added in Animal Services last fiscal year. The budget also reflects the moving of one FTE out of Municipal Court, reclassifying the position and moving it into the Administration Department.

City Personnel

Department Personnel Full Time Equivalents (FTE)	FY 2017-18 Budgeted	FY 2017-18 Actual	FY 2018-19 Proposed
Streets & Drainage	4	4.5	4.5
Parks & Facilities	1.5	1.5	1.5
Animal Services	2.5	3	3
Library	2.5	2.5	3
Police	17	17	16
Fire	0	0	0
Support Services	0	0	0
Municipal Court	2	2	1
Development Services	3	3	3
Legislative	0	0	0
Community Relations	1	0	0
Tourism	0	0	0
Administration	3	3	4
Willow Grove Park	0	0	.5
TOTAL	36.5	36.5	36.5

Department Expenditures Information Administration

The purpose of the Administration Department is to provide leadership necessary for the implementation of City Council policy direction, administration of the organization and delivery of service to the citizens of Lake Dallas. The department is responsible for overseeing the management of day-to-day operations of the City and is comprised of the City Manager, City Secretary, Deputy City Secretary/Reservation Manager, and the Finance Director. The department also provides administrative support to the City Council, the Community Development Corporation and other boards and commissions.



Department Accomplishments for Fiscal Year 2017-2018 include:

- Contracted for a Depository
- Asyst Software Implementation
- City of Lake Dallas Mission, Vision, and Core Values
- Updated Social Media
- Updated accounting procedures
- Better planning and implementation of Special Events

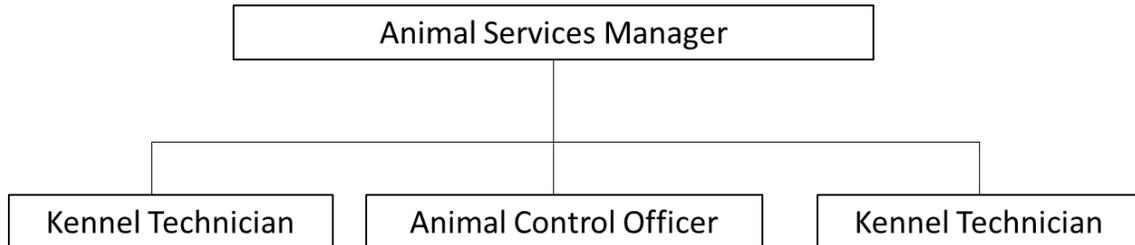
Department Goals for Fiscal Year 2018-2019 include:

- Completion of Asyst Software
- Website redesign
- Personnel manual
- Implementation of 5-year CIP vehicle, parks, and facilities
- Implementation funding for drainage improvement projects
- Continue to work with other agencies through ILA agreements

	Actual	Budget	Projected	Proposed
Administration	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	223,676	301,110	289,751	395,459
Supplies	11,024	36,760	42,581	40,625
Contractual Services	1,004,090	1,211,425	1,278,806	1,208,052
Maintenance	16,003	30,050	32,026	38,100
Capital Outlay	-	-	8,059	99,000
Debt Service	30,605	-	5,668	-
Total Administration	1,285,398	1,579,345	1,656,890	1,781,236

Animal Services

The Lake Dallas Animal Services Department assists pet owners, promotes positive animal health, and protects the public from zoonotic diseases and animal nuisances.



Department Accomplishments for Fiscal Year 2017-18 include:

- Lowered the euthanasia rate from 20% to 5%
- Increased education programs and off-site adoption events
- Increased social media basis to 7,300 followers
- Raised over \$12,000 in donations

Department Goals for Fiscal Year 2018-19 include:

- Increase donation to assist with vetting of the animals
- Reach 10,000 followers on social media pages
- Increase the awareness for microchipping and registering animals
- Improve the shelter’s outdoor and kennel areas

	Actual	Budget	Projected	Proposed
Animal Services	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	109,831	109,580	137,870	145,720
Supplies	5,466	12,285	9,050	12,150
Contractual Services	11,028	9,800	10,700	15,500
Maintenance	1,073	7,140	4,100	6,800
Capital Outlay	-	18,285	18,275	20,000
Total Animal Services	127,398	157,090	179,996	200,170

City Council

The City of Lake Dallas operates under a Home Rule Charter with the Council/Manager form of government. All policy-making decisions are vested in the City Council. The City Council is comprised of five Council members and a Mayor. The City Council appoints the City Manager, City Attorney, Municipal Judge, members to boards/commissions/committees and various ad hoc committees. The Mayor and Council provide policy direction and input to the City Manager and staff to meet the public service needs of the residents and businesses of Lake Dallas.

City Council Accomplishments for Fiscal Year 2017-2018 include:

- Adoption of the 2030 Comprehensive Plan
- Joint retreat with City Council and CDC
- Adoption of Mission and Vision Statements and Core Values
- Completion of the Main Street project phase I

City Council Goals for Fiscal Year 2018-2019 include:

- Enter into an Interlocal Agreement for the Shady Shores Road Bridge Project
- Work with state legislators for adoption of policies that are not detrimental to cities
- Adoption of Comprehensive Zoning Ordinance
- Adoption of new MS4 Plan
- Implement a drainage improvement plan

	Actual	Budget	Projected	Proposed
City Council	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	114,524	-	-	-
Supplies	18,121	7,100	9,550	13,950
Contractual Services	86,449	-	-	-
Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total City Council	219,094	7,100	9,550	13,950

Development Services

Development Services is responsible for Planning, Code Enforcement, Building Inspections, Plan Reviews, and Health Inspections. This department provides support to the Planning and Zoning Commission, the Board of Adjustment, Floodplain Management and Storm Water Education. Long term planning is provided through the maintenance of the Zoning Map and Comprehensive Planning and Zoning Ordinances. Current planning is provided through site plan and subdivisions plat review.



Department Accomplishments for Fiscal Year 2017-18 include:

- Completed the Vision 2030 Comprehensive Plan
- Update the Fee Schedule

Department Goals for Fiscal Year 2018-19 include:

- Update and correct the official zoning map and convert document to an interactive map on the City’s website.
- Revise Use Charts and Definitions within the Comprehensive Zoning Ordinance
- Develop and Incorporate Engineering Standards within the City of Lake Dallas
- Update the Subdivision Regulations
- Update the Sign Ordinance

	Actual	Budget	Projected	Proposed
Development Services	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	180,669	207,734	157,701	196,853
Supplies	3,889	11,950	10,076	10,950
Contractual Services	108,599	42,500	42,903	77,500
Maintenance	1,362	1,500	2,900	4,200
Capital Outlay	-	35,650	67,440	7,000
Total Development Services	294,519	299,334	281,020	296,503

Library

The Lake Dallas Public Library has served, in various capacities, the community of Lake Dallas and other surround towns since its beginnings in 1975. The mission of the Lake Dallas Public Library is to provide the communities of Lake Dallas and Shady Shores with technology resources, print and digital information, and programming that meets their educational and leisurely pursuits. Along with providing the technology and print/digital materials that the community needs and/or wants, the Lake Dallas Public Library provides a space for citizens and organizations to meet, share, and learn together, further enhancing the quality of life for residents of both Lake Dallas and Shady Shores.

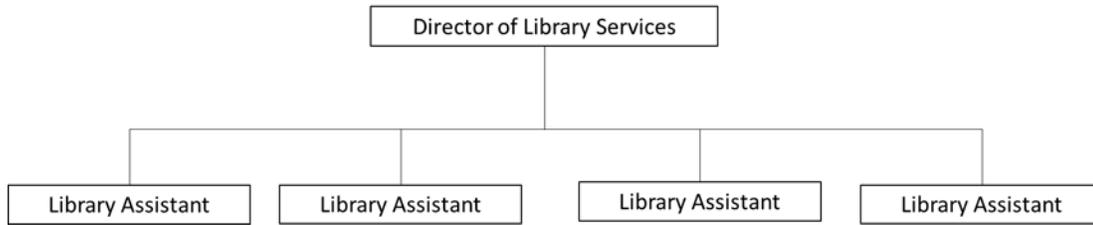
Department Accomplishments for Fiscal Year 2017-18 include:

- Increased use of the library as shown in daily attendance, circulation statistics, and program attendance
- Developed a circulation policy that is up to date with the current interlocal agreement with Shady Shores
- Created forms for accurate record keeping and planning
- Increased technology in the library to include new computers and Virtual Reality for patrons as well as and digital record keeping for staff
- Developed local partnerships, including those with the Lake Dallas Independent School District, Denton County Friends of the Family, and city and town departments (police, fire, public works, etc.) to provide educational programming to community members at no additional cost to the city or its citizens
- Beautification and updating of the interior of the building
- Increased marketing through social media and print
- Implementation of a Library Board
- Revamping of volunteer manual and increased volunteer activity in the building
- Developed a partnership with Workforce Solutions of North Texas to include two internships at no cost to the city
- Enhancement of the library's website, including information on Summer Reading, an up-to-date calendar, volunteer opportunities and training, and free digital resources/information

Department Goals for Fiscal Year 2018-19 include:

- Further increase technology through procurement of additional computers and technology training for staff
- Perform outreach to vulnerable populations with mobility restrictions
- Continue building a rapport with other organizations/businesses to increase services available to the community
- Work with the current Friends of the Lake Dallas Public Library to develop a larger support base for fundraising opportunities

- Extend the library’s hours of service to meet the availability needs of the community
- Develop additional programs to meet educational needs of the community, including but not limited to ESL classes, computer classes, job training and skill workshops, healthcare navigation programs, tax help, digital literacy programs, and language literacy programs.



	Actual	Budget	Projected	Proposed
Library	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	99,698	109,382	124,301	117,941
Supplies	18,103	27,450	24,573	29,710
Contractual Services	32,651	15,990	15,560	16,050
Maintenance	9,826	12,841	20,700	19,000
Capital Outlay	-	38,618	38,118	15,700
Total Library	160,277	204,281	223,252	198,401

Municipal Court

The mission of The Lake Dallas Municipal Court is to serve all citizens in a courteous, efficient and professional manner. Our service delivery provides case resolution through the judicial process, including enforcement. The court is dedicated to principles of fair and impartial justice administered with respect and equality. We are responsible for the prompt, accurate processing of Class C misdemeanor charges and collections of fines. Our pledge is to continue this commitment and offer courteous customer service to the citizens.

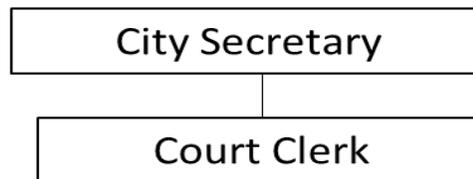
The Lake Dallas Municipal Court has jurisdiction over all fine-only offenses committed within the city limits of Lake Dallas. The offenses include animal services violations, code violations, & traffic offenses. The Municipal Court is responsible for collecting fines, holding trails, processing defensive driving, deferred disposition, payment plans, and warrants.

Department Accomplishments for Fiscal Year 2017-18 include:

- Successfully implemented the Lake Dallas Juvenile Diversion Program
- Participated in the North Texas area Warrant Round Up
- Updated Citations, Court Website, and Court handouts to be compliant with 2017 Legislative changes
- Worked on updating the processes and procedures for the court
- Utilized court software receipting and eliminated hand written receipts

Department Goals for Fiscal Year 2018-19 include:

- Continue Warrant Round Up on an annual/semiannual basis and possibly look into a FTA forgiveness program.
- Continue with the OMNI FTA program
- Complete the updated processes and procedures for a newly revised court manual
- Utilize court software to integrate with accounting software for GL reports-this will maximize efficiency and minimize errors
- Maintain certification hours and obtain CCC II certification



	Actual	Budget	Projected	Proposed
Municipal Court	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	117,646	124,700	128,236	66,928
Supplies	2,643	5,100	4,216	3,265
Contractual Services	60,765	65,400	49,898	53,400
Total Municipal Court	181,054	195,200	182,350	123,593

Parks and Facilities

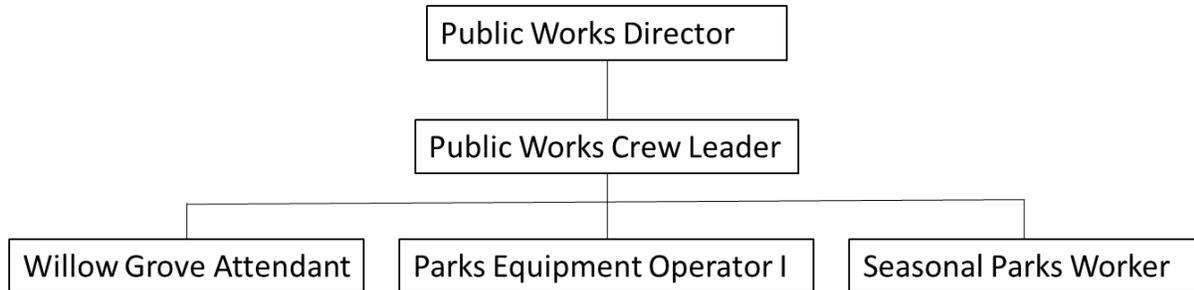
This department provides the maintenance and operations of the City’s parks. A portion of the funding for parks maintenance comes from the CDC based on the time and equipment used to maintain the CDC improvements. The Park Improvement Special Revenue Fund also provides some funds for parks. Willow Grove Park maintenance and capital improvements are funded by the Willow Grove Park Special Revenue Fund.

Department Accomplishments for Fiscal Year 2017-18 include:

- Maintained the parks in excellent condition throughout the spring and summer growing season.
- Created the position of “Seasonal Willow Grove Attendant”.
- Removed about half of the dead trees at Willow Grove Park.
- Rebuilt walking trails at Willow Grove Park and Thousand Oaks Park.
- Sanded and painted electrical riser box at Willow Grove Park.
- Installed new engineered wood chips in all park playsets and swings.
- Installed a new swimming area border at Willow Grove Park.

Department Goals for Fiscal Year 2018-19 include:

- Plat Community and City parks
- Implement the parks capital projects approved in the budget.
- Repair lighting and kiosk at Willow Grove Park.
- Install/upgrade security camera system at Willow Grove Park.



	Actual	Budget	Projected	Proposed
Parks	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	54,897	61,458	73,086	60,795
Supplies	4,693	9,300	8,070	6,170
Contractual Services	1,015	-	-	5,000
Maintenance	4,402	8,000	4,950	3,500
Capital Outlay	-	1,000	1,000	-
Total Parks	65,006	79,758	87,106	75,465

Police

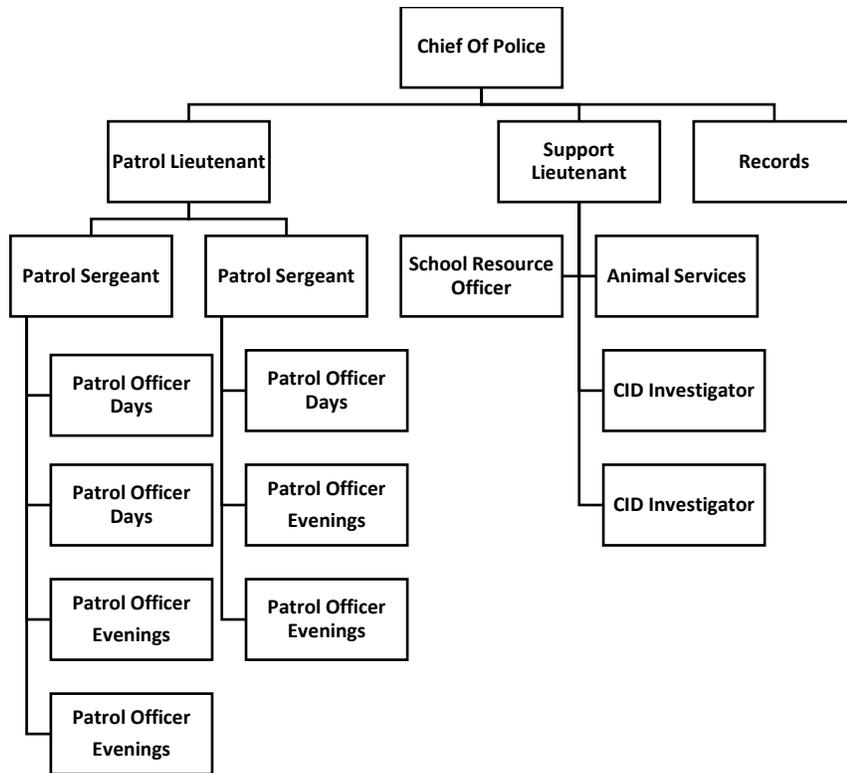
The Police Department is responsible for protecting the citizens and visitors to Lake Dallas from the violent acts of others and protecting their property. This mission is accomplished through a number of strategies that include the prevention of crime whenever possible, the investigation of crime that has occurred, and the arrest of suspects including the preparation of case files to assist in the prosecution of the offender. The police department further protects citizens through the enforcement of traffic laws and city ordinances that affect the general welfare of the community. It is also responsible for educating the public on matters concerning public safety and for training police officers in the most current trends and practices to better serve the citizens. The Police Department is committed to a robust community engagement program to support the community policing model put into place in January of 2017.

Department Accomplishments for Fiscal Year 2017-18 include:

- Ceased operations of the Lake Dallas Municipal Jail facility and contracted with the City of Little Elm for housing Class “C” offenders.
- Restructured the School Resource Officer Interlocal Agreement between the City of Lake Dallas and the Lake Dallas Independent School District.
- Rebranded the Department including vehicles, badges, and patches.
- Closed the communications center and contracted with the Denton County Sheriff’s Office for 911 and dispatch services.
- Replaced the records management system and integrated computer aided dispatch into the police cars.
- Implemented a robust community engagement strategy that also includes the enhanced use of social media.
- Implemented training for firearms, “less lethal” options, non-biased policing, and improved the field training program.
- Rewrote and updated key general orders including organizational structure, use of force, driving, pursuit driving, finance, social media, and other key policies.
- Hired for attrition and fully staffed the department.
- Received grant funding for Kids n’ Cops.
- Created a family violence and sexual assault investigator position.

Department Goals for Fiscal Year 2018-19 include:

- Continue to improve relationships with the community through the department’s outreach efforts.
- Continue to update policies and procedures to best practices.
- Implement use of force training in compliance with best practices.
- Finish the property room transition process.
- Replace aging equipment and purchase new safety equipment to meet contemporary needs.
- Continuation of Kids and Cops program and seek additional grant funding opportunities.



	Actual	Budget	Projected	Proposed
Police	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	1,391,103	1,331,991	1,243,452	1,282,973
Supplies	63,524	69,563	63,384	95,188
Contractual Services	73,850	94,458	102,243	58,521
Maintenance	18,107	54,321	51,317	60,575
Capital Outlay	287,743	69,427	13,064	54,001
Debt Service	-	-	57,427	102,706
Total Police	1,834,328	1,619,760	1,530,887	1,653,963

Public Works: Streets & Drainage

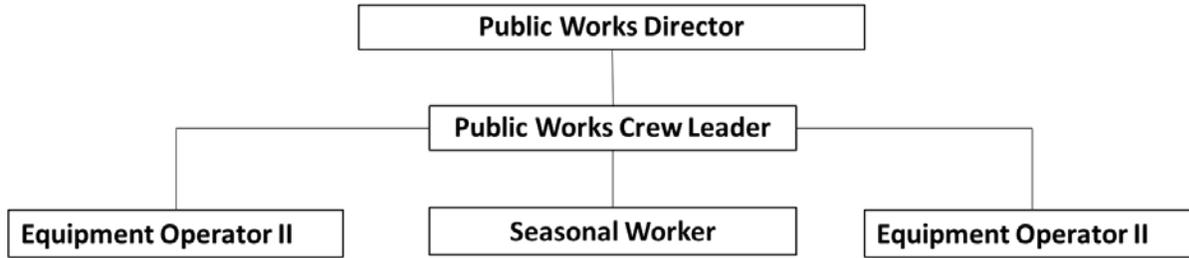
Public Works provides the maintenance of the City's roads and rights-of-way, storm drainage system, and City buildings and properties. Street lighting is also funded through this department. The department also maintains the public works yard.

Department Accomplishments for Fiscal Year 2017-18 include:

- Maintained roads, rights of way, street signs and drainage systems in a timely manner and coordinated with Lewisville on the maintenance of traffic signals.
- Created the new position of "Public Works Crew Leader".
- Hired one (1) new full-time employee
- Oversaw the repair/reconstruction of Shady Shores Road, Oak Lake, Wilson Road and Prince Drive.
- Improved several drainage systems that were causing problems.
- Completed MS4 permit (year 4).
- Purchased a new Dump Truck, Asphalt Roller and Equipment Trailer.
- Began a street repair program of doing large hot-mix asphalt patch repairs instead of cold mix repairs.
- Sponsored three (3) City Wide clean-ups, providing dumpsters and other equipment to assist with disposal of resident's overflow trash and debris.
- Provided maintenance assistance to the Animal Shelter, Library, City Hall and other City owned facilities.
- Employee obtained training in Traffic Control Supervision and Certified Stormwater Inspector.
- Assisted with all city sponsored events

Department Goals for Fiscal Year 2018-19 include:

- Continue timely and effective maintenance of roads, rights of way, street signs and storm water systems.
- Continue to assist with all City sponsored events.
- Evaluate roads to determine which roads need rehabilitation.
- Implement MS4 (year 5) permit and begin process of starting a new permit cycle.
- Support three (3) City-Wide clean-ups throughout the year and assist with KLDB efforts.
- Continue street signage replacement in order to meet the new standard set by MUTCD.
- Complete all facility capital projects funded in the budget.
- Start a fleet replacement and maintenance tracking program.



	Actual	Budget	Projected	Proposed
Public Works	FY16-17	FY17-18	FY17-18	FY18-19
Personnel & Benefits	174,265	233,621	205,953	259,236
Supplies	11,582	17,700	17,450	15,150
Contractual Services	54,273	60,525	62,300	122,850
Maintenance	24,454	55,816	45,666	38,300
Capital Outlay	280,440	28,300	8,177	59,500
Debt Service	-	-	9,000	16,863
Total Public Works	545,014	395,962	348,545	511,899

Tourism

The Tourism Department oversees the promotion of tourism and the City’s special events. The department serves to promote a positive image for the City and works with the community in promoting Lake Dallas and instilling community pride.

	Actual	Budget	Projected	Proposed
Tourism	FY16-17	FY17-18	FY17-18	FY18-19
Community Events	-	500	2,573	1,200
Fireworks	25,000	25,000	25,000	25,000
Total Tourism	25,000	25,500	27,573	26,200

DEBT SERVICE FUND

The City of Lake Dallas uses a combination of debt and a pay-as-you-go approach to financing major projects. Examples include street construction, building construction and park improvements. In order to continue to provide routine services in the operating budget such as police, fire and public works, a portion of these project are funded by selling bonds. When bonds are sold, the city receives money from the sale which it uses to fund the project the city must then make regular payments to pay off the principal and interest on the bond.

The Debt Service Fund provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments. Resources include an applicable portion of the Ad Valorem Tax Levy and related income, and transfers from the Community Development Corporation for any debt commitments they have made.

For FY 2018-19 debt service is budgeted at \$635,521, which includes a \$201,131 transfer from the Lake Dallas Community Development Corporation. The budget includes \$135,831 for early payoff of 2018 GO Refunding Series callable debt, and/or for the issuance of new debt next fiscal year.

DEBT SERVICE FUND	Actual	Budget	Projected	Proposed	
	FY16-17	FY17-18	FY17-18	FY18/19	
Revenues					
Property Taxes-Current	469,624	450,284	442,000	424,890	
Property Taxes-Delinquent	6,335	-	6,000	6,000	
Property Taxes-P & I	3,193	-	3,500	3,500	
Interest Income - I&S	2,741	-	3,000	2,500	
Transfer from Gen Fd	16,156	-	-	-	
CDC Debt Payment Reimbursement	148,966	209,480	219,273	201,131	
Total Revenues	647,016	659,764	673,773	638,021	
Expenditures					CDC %
Paying Agent Fees	400	400	400	400	
1998 Street Bond Principal	145,000	150,000	150,000	-	
1998 Street Bond Interest	9,775	5,063	5,063	-	
2009 CO Bond Principal	50,000	55,000	55,000	55,000	100.00%
2009 CO Bond Interest	36,175	34,080	34,080	31,738	100.00%
2006 CO Bonds Principal		85,000	85,000	-	62.50%
2006 CO Bonds Interest	38,584	38,584	38,584	-	62.50%
2008 Street GO Bonds Principal	45,000	50,000	50,000	50,000	0.00%
2008 Street Bonds Interest	29,865	27,997	27,997	25,892	0.00%
2008 FS/AS Bonds Principal	40,000	40,000	40,000	-	0.00%
2008 FS/AS Bonds Interest	25,177	23,520	23,520	-	0.00%
2012 Refunding Bonds Principal	220,000	140,000	140,000	145,000	28.75%
2012 Refunding Bonds Interest	13,419	10,120	10,120	8,022	28.75%
2018 CO Bonds Principal (CDC New)			-	-	100.00%
2018 CO Bonds Interest (CDC New)			-	-	100.00%
2018 Refunding Bonds Principal			25,000	280,831	38.3364%
2018 Refunding Bonds Interest			546	38,638	38.3364%
2019 CO Bonds Principal					
2019 CO Bonds Interest					
Total Expenditures	653,394	659,764	685,310	635,521	
Net Change in Fund Balance	(6,378)	-	(11,537)	2,501	
Fund Balance, Beginning	142,607	136,229	136,229	124,692	
Fund Balance, Ending	\$ 136,229	\$ 136,229	\$ 124,692	\$ 127,193	

**CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
ALL OUTSTANDING GENERAL OBLIGATION DEBT
AS OF FY 2018-19**

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		52,143.63	52,143.63
8/1/2019	<u>395,000.00</u>	<u>52,143.63</u>	<u>447,143.63</u>
9/30/2019	395,000.00	104,287.26	499,287.26
2/1/2020		46,795.39	46,795.39
8/1/2020	<u>405,000.00</u>	<u>46,795.39</u>	<u>451,795.39</u>
9/30/2020	405,000.00	93,590.78	498,590.78
2/1/2021		41,304.41	41,304.41
8/1/2021	<u>415,000.00</u>	<u>41,304.41</u>	<u>456,304.41</u>
9/30/2021	415,000.00	82,608.82	497,608.82
2/1/2022		35,636.69	35,636.69
8/1/2022	<u>360,000.00</u>	<u>35,636.69</u>	<u>395,636.69</u>
9/30/2022	360,000.00	71,273.38	431,273.38
2/1/2023		30,348.50	30,348.50
8/1/2023	<u>285,000.00</u>	<u>30,348.50</u>	<u>315,348.50</u>
9/30/2023	285,000.00	60,697.00	345,697.00
2/1/2024		25,453.00	25,453.00
8/1/2024	<u>290,000.00</u>	<u>25,453.00</u>	<u>315,453.00</u>
9/30/2024	290,000.00	50,906.00	340,906.00
2/1/2025		20,487.25	20,487.25
8/1/2025	<u>305,000.00</u>	<u>20,487.25</u>	<u>325,487.25</u>
9/30/2025	305,000.00	40,974.50	345,974.50
2/1/2026		15,239.50	15,239.50
8/1/2026	<u>320,000.00</u>	<u>15,239.50</u>	<u>335,239.50</u>
9/30/2026	320,000.00	30,479.00	350,479.00
2/1/2027		9,709.75	9,709.75
8/1/2027	<u>200,000.00</u>	<u>9,709.75</u>	<u>209,709.75</u>
9/30/2027	200,000.00	19,419.50	219,419.50
2/1/2028		5,866.00	5,866.00
8/1/2028	<u>210,000.00</u>	<u>5,866.00</u>	<u>215,866.00</u>
9/30/2028	210,000.00	11,732.00	221,732.00
2/1/2029		1,810.50	1,810.50
8/1/2029	<u>85,000.00</u>	<u>1,810.50</u>	<u>86,810.50</u>
9/30/2029	85,000.00	3,621.00	88,621.00
TOTAL	<u>3,270,000.00</u>	<u>569,589.24</u>	<u>3,839,589.24</u>

**CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
\$1,400,000 SERIES 2018 GENERAL OBLIGATION REFUNDING BONDS**

CDC Portion 38.3364%

I&S Portion 61.6636%

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		19,318.75	19,318.75
8/1/2019	145,000.00	19,318.75	164,318.75
9/30/2019	145,000.00	38,637.50	183,637.50
2/1/2020		17,281.50	17,281.50
8/1/2020	145,000.00	17,281.50	162,281.50
9/30/2020	145,000.00	34,563.00	179,563.00
2/1/2021		15,244.25	15,244.25
8/1/2021	150,000.00	15,244.25	165,244.25
9/30/2021	150,000.00	30,488.50	180,488.50
2/1/2022		13,136.75	13,136.75
8/1/2022	155,000.00	13,136.75	168,136.75
9/30/2022	155,000.00	26,273.50	181,273.50
2/1/2023		10,959.00	10,959.00
8/1/2023	160,000.00	10,959.00	170,959.00
9/30/2023	160,000.00	21,918.00	181,918.00
2/1/2024		8,711.00	8,711.00
8/1/2024	165,000.00	8,711.00	173,711.00
9/30/2024	165,000.00	17,422.00	182,422.00
2/1/2025		6,392.75	6,392.75
8/1/2025	170,000.00	6,392.75	176,392.75
9/30/2025	170,000.00	12,785.50	182,785.50
2/1/2026		4,004.25	4,004.25
8/1/2026	175,000.00	4,004.25	179,004.25
9/30/2026	175,000.00	8,008.50	183,008.50
2/1/2027		1,545.50	1,545.50
8/1/2027	55,000.00	1,545.50	56,545.50
9/30/2027	55,000.00	3,091.00	58,091.00
2/1/2028		772.75	772.75
8/1/2028	55,000.00	772.75	55,772.75
9/30/2028	55,000.00	1,545.50	56,545.50
TOTAL	1,375,000.00	194,733.00	1,569,733.00

**CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
\$895,000 GO REFUNDING BONDS, SERIES 2012**

CDC Portion 28.7500%

I&S Portion 71.2500%

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019	-	4,010.63	4,010.63
8/1/2019	145,000.00	4,010.63	149,010.63
9/30/2019	145,000.00	8,021.26	153,021.26
2/1/2020	-	2,923.64	2,923.64
8/1/2020	150,000.00	2,923.64	152,923.64
9/30/2020	150,000.00	5,847.28	155,847.28
2/1/2021	-	1,799.16	1,799.16
8/1/2021	150,000.00	1,799.16	151,799.16
9/30/2021	150,000.00	3,598.32	153,598.32
2/1/2022	-	674.69	674.69
8/1/2022	90,000.00	674.69	90,674.69
9/30/2022	90,000.00	1,349.38	91,349.38
TOTAL	535,000.00	18,816.24	553,816.24

**CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
\$1,160,000 CO'S, SERIES 2009
CDC PORTION 100%**

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		15,868.50	15,868.50
8/1/2019	<u>55,000.00</u>	<u>15,868.50</u>	<u>70,868.50</u>
9/30/2019	55,000.00	31,737.00	86,737.00
2/1/2020		14,697.00	14,697.00
8/1/2020	<u>55,000.00</u>	<u>14,697.00</u>	<u>69,697.00</u>
9/30/2020	55,000.00	29,394.00	84,394.00
2/1/2021		13,525.50	13,525.50
8/1/2021	<u>60,000.00</u>	<u>13,525.50</u>	<u>73,525.50</u>
9/30/2021	60,000.00	27,051.00	87,051.00
2/1/2022		12,247.50	12,247.50
8/1/2022	<u>60,000.00</u>	<u>12,247.50</u>	<u>72,247.50</u>
9/30/2022	60,000.00	24,495.00	84,495.00
2/1/2023		10,969.50	10,969.50
8/1/2023	<u>65,000.00</u>	<u>10,969.50</u>	<u>75,969.50</u>
9/30/2023	65,000.00	21,939.00	86,939.00
2/1/2024		9,585.00	9,585.00
8/1/2024	<u>65,000.00</u>	<u>9,585.00</u>	<u>74,585.00</u>
9/30/2024	65,000.00	19,170.00	84,170.00
2/1/2025		8,200.50	8,200.50
8/1/2025	<u>70,000.00</u>	<u>8,200.50</u>	<u>78,200.50</u>
9/30/2025	70,000.00	16,401.00	86,401.00
2/1/2026		6,709.50	6,709.50
8/1/2026	<u>75,000.00</u>	<u>6,709.50</u>	<u>81,709.50</u>
9/30/2026	75,000.00	13,419.00	88,419.00
2/1/2027		5,112.00	5,112.00
8/1/2027	<u>75,000.00</u>	<u>5,112.00</u>	<u>80,112.00</u>
9/30/2027	75,000.00	10,224.00	85,224.00
2/1/2028		3,514.50	3,514.50
8/1/2028	<u>80,000.00</u>	<u>3,514.50</u>	<u>83,514.50</u>
9/30/2028	80,000.00	7,029.00	87,029.00
2/1/2029		1,810.50	1,810.50
8/1/2029	<u>85,000.00</u>	<u>1,810.50</u>	<u>86,810.50</u>
9/30/2029	85,000.00	3,621.00	88,621.00
TOTAL	<u>745,000.00</u>	<u>204,480.00</u>	<u>949,480.00</u>

SPECIAL REVENUE FUNDS

Animal Rescue Special Revenue Fund

General

The Animal Rescue Special Revenue Fund is dedicated and may only be spent on animal rescue related expenses by the Lake Dallas Animal Services. This fund accounts for all applicable revenue and related expenditures.

Policy

The Animal Rescue Special Revenue Fund will account for monies received by donations and expended on animal rescue related services.

Condition

Presently, the Animal Rescue Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City’s general fund. Related expenditure activities are used solely for animal rescue by the Lake Dallas Animal Services.

Recommendation

The projected revenue for FY 2018-2019 is based solely on donations and is estimated at \$20,000. Authorized expenditures are \$20,000 to fund veterinarian bills, medical supplies and other animal rescue needs. The City provides contracted sheltering services for the City of Corinth.

ANIMAL RESCUE FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18/19
Revenues				
Interest Income - Special Revenue DFS	42	-	59	-
Donations Animal Rescue	7,635	10,000	17,900	20,000
Total Revenues	7,677	10,000	17,959	20,000
Contractual Services				
Animal Rescue Expenses	8,325	12,000	20,800	20,000
Transfer to General Fund	1,257	-	-	-
Total Expenditures	9,582	12,000	20,800	20,000
Net Change in Fund Balance	(1,906)	(2,000)	(2,841)	-
Fund Balance, Beginning	5,210	3,304	3,304	463
Fund Balance, Ending	\$ 3,304	\$ 1,304	\$ 463	\$ 463

Child Safety Special Revenue Fund

General

The Child Safety Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Child Safety Special Revenue Fund is funded by a fee amount of \$25.00 that applies to all Rules of the Road offenses that occur in a school crossing zone; passing a school bus; failure to attend school; parent contributing to non- attendance; and some city ordinance parking violations. The funds can be used for a school crossing guard program if one exists; for programs designed to enhance child safety, health or nutrition; child abuse prevention/intervention; drug and alcohol abuse prevention; or programs designed to enhance public safety and security.

Condition

Presently, the Child Safety Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is \$8,000, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are \$12,500 and includes funding for Kids N Cops program, Children's Advocacy Center of Denton County, and bicycle helmets for police safety programs.

CHILD SAFETY FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18/19
Revenues				
Municipal Court Child Safety Fees	11,243	2,600	9,000	8,000
Interest Income - Special Revenue DFS	269	-	359	-
Total Revenues	11,512	2,600	9,359	8,000
Contractual Services				
Mun Ct Child Safety Program	15,774	20,960	20,960	12,500
Transfer to General Fund	9,794	-	-	-
Total Expenditures	25,568	20,960	20,960	12,500
Net Change in Fund Balance	(14,056)	(18,360)	(11,601)	(4,500)
Fund Balance, Beginning	39,160	25,104	25,104	13,503
Fund Balance, Ending	\$ 25,104	\$ 6,744	\$ 13,503	\$ 9,003

Court Security Special Revenue Fund

General

The Court Security Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Court Security Special Revenue Fund is funded by a \$3.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: the purchase or repair of X-ray machines and conveying systems; handheld metal detectors; walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; Bailiffs, Deputy Sheriffs, Deputy Constables, or contract security personnel during times when they are providing appropriate security services; signage; confiscated weapon inventory and tracking systems; locks, chains, alarms, or similar security devices; the purchase or repair of bullet-proof glass; and continuing education on security issues for court personnel and security personnel.

Condition

Presently, the Court Security Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is \$4,600, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are \$24,000 for bailiff costs and security enhancement to court entry points.

COURT SECURITY FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Municipal Court Security Fees	5,792	5,500	4,600	4,600
Interest Income - Special Revenue DFS	441	-	675	-
Transfer In	1,871	-	-	-
Total Revenue	8,104	5,500	5,275	4,600
Supplies				
Bailiff	-	13,000	2,500	4,000
Office Expenses	2,424	-	-	20,000
Total Expenditures	2,424	13,000	2,500	24,000
Net Change in Fund Balance	5,680	(7,500)	2,775	(19,400)
Fund Balance, Beginning	34,038	39,718	39,718	42,493
Fund Balance, Ending	\$ 39,718	\$ 32,218	\$ 42,493	\$ 23,093

Court Technology Special Revenue Fund

General

The Court Technology Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Court Technology Special Revenue Fund is funded by a \$4.00 fee by any defendant convicted of a misdemeanor offense in the city’s municipal court. The funds can be used for statutorily-defined purposes including: computer systems; computer networks; computer hardware; computer software; imaging systems; electronic kiosks; electronic ticket writers; and docket management systems.

Condition

Presently, the Court Technology Fund revenues are recorded in a dedicated fund independent of the City’s General Fund.

Recommendation

The projected revenue for FY 2018-19 is \$6,000, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are \$11,000 for court technology initiatives.

COURT TECHNOLOGY FUND	Actual	Budget	Projected	Proposed
	FY16-17	FY17-18	FY17-18	FY18-19
Revenues				
Municipal Court Technology Fees	8,838	7,400	6,000	6,000
Interest Income - Special Revenue DFS	290	-	375	-
Total Revenues	9,128	7,400	6,375	6,000
Contractual Services				
Information Technology	14,488	11,000	9,000	11,000
Transfer to General Fund	630	-	-	-
Total Expenditures	15,118	11,000	9,000	11,000
Net Change in Fund Balance	(5,991)	(3,600)	(2,625)	(5,000)
Fund Balance, Beginning	28,927	22,937	22,937	20,312
Fund Balance, Ending	\$ 22,937	\$ 19,337	\$ 20,312	\$ 15,312

Drug Seizure Special Revenue Fund

General

Revenue from confiscated drug related offenses and can be used for any police purpose. Budgeted expenditures are for operational expenses and miscellaneous equipment purchases as needed. The Drug Seizure Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes according to Chapter 59 of the Texas Code of Criminal Procedure.

Policy

The Drug Seizure Special Revenue Fund will account only for asset forfeitures related to police seizures and related eligible expenditures.

Condition

Presently, the Drug Seizure Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's general fund. Related expenditure activities are used solely for law enforcement purposes.

Recommendation

Revenue projections for FY 2018-19 are not recorded because asset forfeiture is unpredictable based on seizures of property used in the commission of crimes and/or proceeds of criminal activity. Authorized expenditures are \$3,000 for the purchasing of any needed equipment for the police department.

DRUG SEIZURE FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Seizure Revenue	-	-	-	-
Interest Income - Special Revenue DFS	137	-	50	-
Transfer from General Fund	626	-		
Total Revenues	764	-	50	-
Contractual Services				
Pub Saf Seizure Program	10,638	6,000	1,456	3,000
Total Expenditures	10,638	6,000	1,456	3,000
Net Change in Fund Balance	(9,874)	(6,000)	(1,406)	(3,000)
Fund Balance, Beginning	18,011	8,137	8,137	6,731
Fund Balance, Ending	\$ 8,137	\$ 2,137	\$ 6,731	\$ 3,731

Hotel Occupancy Tax Special Revenue Fund

General

The Hotel Occupancy Tax (HOT) is levied on the cost of use of a hotel room and is equal to seven percent of the price of the room. State law specifies that hotel occupancy taxes must be used on programs that enhance and promote tourism. State law allows up to 15% of revenues to be spent on the arts and up to 50% on historic preservation. Hotel Occupancy Taxes are dedicated and may only be spent for these statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures of Hotel Occupancy Taxes.

Policy

The Hotel Occupancy Tax Fund will account only for HOT revenue and related eligible expenditures.

Condition

Presently, the hotel occupancy tax revenues are recorded in a revenue line item in the City's general fund. Related expenditure activities are recorded in the Community Relations and Tourism departments in the general fund. Related expenditure activities include a full-time position dedicated to special community events and promotions, as well as the community newsletter, trash off and clean up events, maintaining and updating the City's Facebook pages, and Chamber of Commerce liaison. There are four separate special community events within the year, including Trunk or Treat, Holiday Lighting, Mardi Gras, and Fourth of July. Eighty percent (80%) of the work load in this position is related to promotion and facilitation of the four special events.

Three of the four community events are actively promoted inside and outside of the City. These special events promote community involvement and culture, as well as economic activity and tourism within the City. The City presently has one hotel and one retreat-based rental facility that contribute to this fund.

Recommendation

The projected revenue for FY 2018-19 is \$70,000, which is based on historical numbers and are dependent on the amount of revenue collected. Authorized expenditures are \$75,300 for special event expenditures for the Mardi Gras and Fourth of July events, except for the expenditures for fireworks display. Also included is funding that will be used to contract for tourism and special events related services.

HOTEL OCCUPANCY TAX FUND	Actual	Budget	Projected	Proposed
	FY16-17	FY17-18	FY17-18	FY18-19
Revenues				
Hotel Occupancy Tax	71,902	75,000	67,975	70,000
Interest Income - Special Revenue DFS	-	-	100	-
Transfer from Gen Fd	13,908	-	-	-
Total Revenues	85,810	75,000	68,075	70,000
Personnel				
Salaries-Full Time	13,585	-	-	-
Overtime	5,865	-	-	-
Longevity	59	-	-	-
FICA/Medicare Tax	304	294	-	-
Unemployment Tax	7	-	-	-
Worker's Compensation	112	-	-	-
Group Health Insurance	3,186	-	-	-
Retirement/TMRS	2,463	-	-	-
Accrued Compensation	1,853	-	-	-
Life Insurance	92	-	-	-
Contract Labor	-	42,000	-	42,000
Supplies				
Office Supplies	769	769	30	100
Printing	4,163	2,361	582	500
Advertising	1,728	1,228	1,200	2,000
Dues & Memberships	500	500	698	700
Telephone-Mobile	281	281	-	-
Community Events	30,140	27,585	31,000	30,000
Contractual Services				
Consultants & Professionals	677	677	-	-
Total Expenditures	65,784	75,695	33,510	75,300
Net Change in Fund Balance	20,025	(695)	34,565	(5,300)
Fund Balance, Beginning	-	20,025	20,025	54,590
Fund Balance, Ending	\$ 20,025	\$ 19,330	\$ 54,590	\$ 49,290

Juvenile Case Manager Special Revenue Fund

General

The Juvenile Case Manager Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Juvenile Case Manager Special Revenue Fund is funded by a \$5.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses of the juvenile case manager; and to implement programs directly related to the juvenile case management.

Condition

Presently, the Court Technology Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is \$400, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are \$4,000 to partner with the Counseling Center of Denton to create a diversion programs in lieu of the formal processing of youth in the juvenile delinquency system. The purpose of diversion programs is to redirect Juvenile offenders from the justice system.

JUVENILE CASE MANAGEMENT FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Juvenile Case Mgt Fees	1,334	1,255	500	400
Interest Income - Special Revenue DFS	1,529	-	2,500	
Total Revenues	2,863	1,255	3,000	400
Contractual Services				
Mun Ct JCM Program	-	4,000	400	4,000
Transfer to General Fund	513	-	-	-
Total Expenditures	513	4,000	400	4,000
Net Change in Fund Balance	2,350	(2,745)	2,600	(3,600)
Fund Balance, Beginning	144,708	147,057	147,057	149,657
Fund Balance, Ending	\$ 147,057	\$ 144,312	\$ 149,657	\$ 146,057

Kids n’ Cops Special Revenue Fund

General

The Kids n’ Cops Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual police department and municipal court community engagement event and safety fair. This fund accounts for all applicable revenue and related expenditures.

Policy

The Kids n’ Cops Special Revenue Fund is funded by donations received for Kids n’ Cops community engagement event and safety fair. The funds can be used for expenditures or vendors related to the annual Kids n’ Cops community engagement event and safety fair.

Condition

Presently, the Kids n’ Cops Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City’s General Fund.

Recommendation

The projected revenue for FY 2018-19 is \$5,000, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$10,000 to fund the annual Kids n’ Cops community engagement event and safety fair.

KIDS N COPS FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY17-18
Revenues				
Interest Income - Special Revenue DFS	91	-	94	
Donations	973	10,000	11,165	5,000
Total Revenues	1,063	10,000	11,259	5,000
Contractual Services				
Kids N Cops Program	7,040	10,000	5,963	10,000
Transfer to General Fund	1,219	-	-	-
Total Expenditures	8,258	10,000	5,963	10,000
Net Change in Fund Balance	(7,195)	-	5,296	(5,000)
Fund Balance, Beginning	11,677	4,482	4,482	9,778
Fund Balance, Ending	\$ 4,482	\$ 4,482	\$ 9,778	\$ 4,778

LEOSE Special Revenue Fund

General

The Law Enforcement Officer Standards and Education (LEOSE) Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes according to Chapter 1701 of the Texas Occupations Code. This fund accounts for all applicable revenue and related expenditures.

Policy

The LEOSE Special Revenue Fund is funded by a State grant. The funds can be used for continuing education for full time peace officers, telecommunicators, or to provide necessary training, as determined by the agency head, to full-time fully paid law enforcement support personnel in the agency.

Condition

Presently, the LEOSE Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's general fund.

Recommendation

The projected revenue for FY 2018-19 is \$1,500, which is based on historical numbers and is dependent on the funding level from the State. Authorized is \$5,000 to supplement the police department's training budget and to include updates on weapons and defensive tactics, legal updates, TCOLE mandated continuing education, and training for contemporary topics related to law enforcement.

LEOSE FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
LEOSE Revenue	1,505	1,505	1,494	1,500
Interest Income - Special Revenue DFS	82	70	130	-
Transfer from General Fund	3,158	-	-	-
Total Revenues	4,745	1,575	1,624	1,500
Expenditures				
Travel & Training	2,365	9,000	8,000	5,000
Total Expenditures	2,365	9,000	8,000	5,000
Net Change in Fund Balance	2,380	(7,425)	(6,376)	(3,500)
Fund Balance, Beginning	7,375	9,755	9,755	3,379
Fund Balance, Ending	\$ 9,755	\$ 2,330	\$ 3,379	\$ (121)

Library Donation Special Revenue Fund

General

The Library Donation Special Revenue Fund is dedicated and may only be used for Library related expenditures. This fund accounts for all applicable revenue and related expenditures.

Policy

The Library Donation Special Revenue Fund is funded by donations received for eligible expenditures by the Library. The funds can be used for expenditures including: the purchase of library books; DVDs; and materials for the Library's Summer Reading program.

Condition

Presently, the library donation revenues are recorded in a revenue line item in the City's general fund. Related expenditure activities are recorded in the Library department in the general fund.

Recommendation

The projected revenue for FY 2018-2019 is based solely on donations and is estimated at \$2,000. Authorized expenditures are \$1,000 to fund applicable Library expenditures.

LIBRARY DONATION FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Interest Income - Special Revenue DFS	35	-	82	-
Library Contributions	7,671	2,000	1,700	2,000
Transfer from General Fund	541	-	-	-
Total Revenues	8,247	2,000	1,782	2,000
Expenditures				
Library Donations Expenses	1,594	1,000	1,000	1,000
Total Expenditures	1,594	1,000	1,000	1,000
Net Change in Fund Balance	6,653	1,000	782	1,000
Fund Balance, Beginning	-	6,653	6,653	7,435
Fund Balance, Ending	\$ 6,653	\$ 7,653	\$ 7,435	\$ 8,435

Park Improvement Special Revenue Fund

General

The Park Improvement Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Park Improvement Special Revenue Fund is funded by the Park Improvement and Maintenance Fee collected on all residential building permits. The funds can only be used to fund improvements and maintenance of Lake Dallas’ parks including: upgrading of facilities and playsets; adding park amenities; and maintenance costs.

Condition

Presently, the Park Improvement and Maintenance Fee revenues are recorded in a revenue line item in the City’s general fund.

Recommendation

The projected revenue for FY 2018-19 is \$1,500, which is based on historical numbers and is dependent on applicable permits. Authorized is \$7,000 from this account to fund applicable park improvement and maintenance expenditures.

PARK IMPROVEMENT FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Fees - Park Improvement	-	4,500	1,073	1,500
Transfer In			5,668	
Interest Income - Special Revenue DFS	-	-	24	-
Total Revenue	-	4,500	6,765	1,500
Expenditures				
Capital Outlay -Park Improvements	-	7,000	1,500	7,000
Total Expenditures	-	7,000	1,500	7,000
Net Change in Fund Balance	-	(2,500)	5,265	(5,500)
Fund Balance, Beginning	-	-	-	5,265
Fund Balance, Ending	\$ -	\$ (2,500)	\$ 5,265	\$ (235)

Street Maintenance Special Revenue Fund

General

The Street Maintenance Sales Taxes are dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue from the sales tax collections dedicated for street maintenance, and related expenditures.

Policy

The Street Maintenance Special Revenue Fund will account only for Street Maintenance Sales Tax revenue and related eligible expenditures.

Condition

Presently, the Street Maintenance Sales Tax revenues are recorded in a revenue line item in the City’s general fund. Related expenditure activities are recorded in the Public Works department in the general fund. Related expenditure activities include repair and maintenance of existing City streets and sidewalks.

Recommendation

The projected revenue for FY 2018-19 is \$167,050 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are \$231,000 from this account to fund applicable street and sidewalk maintenance projects.

STREET MAINTENANCE SALES TAX FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY17-18
Revenues				
Sales Tax - Road Maintenance	195,025	156,250	163,750	163,750
Interest Income - Special Revenue DFS	-	-	3,300	3,300
Total Revenues	195,025	156,250	167,050	167,050
Expenses				
Sidewalk Maintenance	-	5,000	5,000	6,000
Streets Repair Maintenance	166,309	402,726	266,709	200,000
Equipment Maintenance				5,000
Capital Outlay-Heavy Equipment	-	75,000	80,247	20,000
Total Expenditures	166,309	482,726	351,956	231,000
Net Change in Fund Balance	28,716	(326,476)	(184,906)	(63,950)
Fund Balance, Beginning	227,968	256,684	256,684	71,778
Fund Balance, Ending	\$ 256,684	\$ (69,792)	\$ 71,778	\$ 7,828

Willow Grove Park Special Revenue Fund

General

The Willow Grove Park Special Revenue Fund is dedicated and may only be spent on expenditures at Willow Grove Park. This fund accounts for all applicable revenue and related expenditures.

Policy

The Willow Grove Park Special Revenue Fund is funded by revenues generated through both primitive and RV camping fees, park entry fees, boat launch fees, yearly passes and pavilion rentals. The revenues generated at Willow Grove Park must be used to offset capital improvements, repairs, utility costs and maintenance costs. Revenues cannot be used for other purposes within the City.

Condition

Presently, the Willow Grove Park Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is \$110,000 and is based on historical numbers and is dependent on fees generated from park use. Authorized expenditures are \$137,933 for improvements to the entrance kiosk, security cameras, campsite improvements, addition of part-time equivalent temporary seasonal worker to address increased workload, security costs during certain holidays, and the purchase of a zero-turn mower for use at the park.

WILLOW GROVE PARK FUND	Actual	Budget	Projected	Proposed
	FY16-17	FY17-18	FY17-18	FY18-19
Revenues				
Fees - Willow Grove Park	103,479	115,000	110,000	110,000
Interest Income - Special Revenue DFS	241	-	640	-
Total Revenues	103,720	115,000	110,640	110,000
Expenditures				
Salaries-Full Time	-	-	5,284	13,000
Overtime	-	-	-	500
FICA/Medicare Tax	-	-	-	995
Unemployment Tax	-	-	-	162
Worker's Compensation	-	-	-	877
Physicals & Evaluations	-	-	-	100
Contractual Services				
Legal Services	-	-	5,226	4,000
Security	-	-	8,400	8,400
Hazmat Cleanup			23,723	
Maintenance				
Park Maintenance	36,660	22,000	40,500	35,000
Capital Outlay				
Capital Outlay-Park Improvements		80,000	5,500	49,600
Capital Outlay-Vehicles		-	-	10,300
Transfers				
Transfer to General Fund	30,279	15,000	15,000	15,000
Total Expenditures	66,939	117,000	103,633	137,933
Net Change in Fund Balance	36,781	(2,000)	7,007	(27,933)
Fund Balance, Beginning	(3,446)	33,335	33,335	40,341
Fund Balance, Ending	\$ 33,335	\$ 31,335	\$ 40,341	\$ 12,408

COMPONENT UNITS OF GOVERNMENT

The City of Lake Dallas has one Component of Unit of Government Fund, the Lake Dallas (Type B) Community Development Corporation (CDC). The main source of revenue for this fund is a special one-half (1/2) cent sales tax allocation, which was approved by the voters and went into effect in 2003. The CDC is governed by a board of directors. The CDC develops and submits its own budget to the City, for consideration and approval by the City Council. The projected revenue for FY 2018-19 is \$332,500 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are \$322,582 to cover operational cost and commitments, including \$201,131 in debt service payments and \$72,000 in transfers to the General Fund.

COMMUNITY DEVELOPMENT CORP	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
4B Sales Tax	390,059	312,500	327,500	327,500
Interest Income - 4B	3,756	2,500	6,000	5,000
Total Revenue	393,815	315,000	333,500	332,500
Expenditures				
Contract Labor	-	-	-	-
Office Supplies	48	50	-	-
Special Events	-	-	-	-
Advertising	-	300	-	-
Travel & Training	1,198	3,000	3,000	2,000
Dues & Memberships	100	100	150	150
Flowers/Gifts/Plaques	-	-	32	-
Subscriptions & Publications	-	-	-	-
Utilities	-	12,500	10,000	10,000
Accounting & Auditor	2,750	3,000	2,750	3,000
Legal Services	-	-	3,000	3,000
Engineering	-	15,000	-	-
Consultants & Professionals	-	-	-	-
Downtown Development	100,000	80,000	81,560	-
CDC Downtown BIG Grants	-	20,000	-	15,000
Keep Lake Dallas Beautiful	-	-	-	-
Bank Fees	-	-	-	2,000
Park Maintenance	10,854	-	-	-
Capital Outlay-CDC Projects	26,300	40,000	-	14,300
Transfer to General Fund	-	24,450	24,450	-
Transfer to General Fund Parks & Admin	72,000	72,000	72,000	72,000
Transfer to Debt Service Fund	148,966	209,480	219,273	201,132
Total Expenditures	362,215	479,880	416,215	322,582
Net Change in Fund Balance	31,599	(164,880)	(82,715)	9,918
Fund Balance, Beginning	487,158	518,758	518,758	436,043
Fund Balance, Ending	\$ 518,758	\$ 353,878	\$ 436,043	\$ 445,961
CDC Debt Service Fund Trf:	Principal	Interest	TOTAL	
2009 CO (100%)	55,000	31,738	86,738	
2012 GO REF (28.75%)	41,688	2,306	43,994	
2018 GO REF	55,588	14,812	70,400	
	152,276	48,856	201,132	

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvements Program (CIP) has been updated and is included below. The FY 2018-19 recommended projects total \$349,401 including: a replacement vehicle for Police; a replacement truck, a zero-turn mower and a new office building for Public Works; security enhancements to the Library; phase II of the fence replacement and an air conditioner replacement at Animal Services; a new tennis court screen and replacement of park picnic tables and benches for Parks; and a roof replacement, an air conditioner replacement and security door enhancements of City Hall. These recommended projects will address the city's goals of maintaining building, parks and infrastructure needs.

VEHICLE REPLACEMENT PLAN												
2018 - 2023												
Year	Make	Model	VIN #	Mileage	Unit #	Dept.	Estimated Replacement Costs					NOTES
							FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	
2017	Ford	F250	1FT7X2B63HEE17635	2580		PW						Replace 2023 or 2024
2016	Ford	F550 Dump Truck	1FDUF5GT9GEC58023	2236		PW						Replace 2028
2010	Ford	F150	1FTVX1CV4AKB68647	46585		PW				\$35,000		
2006	Ford	F250	1FTNF20506ED30132	61320		PARKS		\$40,000				Replace with Utility Bed Truck
2006	Ford	F150	1FTRF12W36NA34331	46438		PW		\$35,000				Repurpose to Code Enforcement
1992	GMC	Top Kick Dump Truck	1GDL7H1PXNJ515622	15077		PW			\$50,000			
2004	Ford	F150	2FTRX17W54CA53973	73407		PW	\$35,000**					
1999	Ford	F150	1FTRF17W2XKA78350	71593		Code	\$35,000					
2007	Dodge	Durango	1D8HD38P67F551245	138694		Admin			\$35,000			Replace with passenger van
2012	Dodge	Charger	2C3CDXAT0CH262026	N/A	320	PD	\$40,000					Replace 2018 due to hail damage
2013	Dodge	Charger	2C3CDXAT2DH617831	57572	330	PD	\$40,000**					Repurpose to CID - See Comment
2015	Dodge	Charger	2C3CDXAT6FH778816	22753	351	PD		\$40,000				
2015	Dodge	Charger	2C3CDXAT6FH778815	49009	352	CID				\$40,000		See Comment Notes
2015	Dodge	Charger	2C3CDXAT6FH778817	7307	353	PD						SRO - Replaced 2025
2015	Chevrolet	Silverado	1GB2CUEG0FZ526747	10523	354	AS			\$60,000			
2017	Ford	Explorer	1FM5K8AR0HGD58421	8428	371	PD					\$40,000	
2017	Ford	Explorer	1FM5K8AR2HGD58422	9573	372	PD					\$40,000	
2017	Ford	Explorer	1FM5K8AR4HGD58423	5917	373	PD					\$40,000	
2017	Ford	Explorer	1FM5K8AR4HGD58424	9305	374	PD						Replace 2023
2017	Ford	Explorer	1FM5K8AR4HGD58425	11740	375	PD						Replace 2023
1990	Chevrolet	Command Van	1GBJ6T1G6LV108845	122854	301	PD						
2014	John Deere	Zero Turn Mower				PW	**\$10,300					
2014	John Deere	Zero Turn Mower				PW	\$10,300					WGP - Keep as back up
2015	John Deere	Zero Turn Mower				PW		\$10,300				
2015	John Deere	Zero Turn Mower				PW			\$10,300			
2015	JCB	Backhoe Tractor				PW						Estimated 2025-26 Replacement
2015	Bobcat	Skid Steer S550				PW						Estimated 2026-27 Replacement
n/a	n/a	Bucket Truck				PW	**\$40,000					*Proposed Purchase
TOTAL							\$85,300	\$125,300	\$155,300	\$75,000	\$120,000	
							UNFUNDED					

Facilities 5-Year Capital Improvement Plan						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
City Hall	\$48,000	\$26,500	\$30,000	\$20,000	\$20,000	
Library	\$7,200	\$12,500	\$8,000	\$0	\$15,000	
Animal Shelter	\$18,000	\$18,000	\$18,000	\$0	\$0	
Public Works Yard	\$23,000	\$15,000	\$40,000	\$0	\$0	
Fire Station	\$0	\$8,000	\$0	\$0	\$8,000	
Old City Hall	\$0	\$8,000	\$0	\$8,000	\$0	
TOTAL	\$96,200	\$88,000	\$96,000	\$28,000	\$43,000	

Facilities 5-Year Capital Improvement Plan						
City Hall						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
Roof Replacement	\$40,000					\$61,796 remaining in insurance claim money
Foundation inspection/repairs	*	*				* Needs inspection could need significant repair work
Replair/replace community room floor		\$10,000				Will not be done until foundation issue fixed
Door security implementation	\$8,000					Paid for from Court Security Fund
Kitchen removal			\$15,000			Will need further discussions
Parking lot sealed and re-striped		\$6,000				
AC Units (6) installed 2011				\$20,000	\$20,000	
AC Units (2) installed 2002	\$8,000	\$8,000				
AC Units (1) installed 2003			\$7,000			Smaller Unit
AC Units (1) installed 2018						Estimated replacement in 2030
Flooring in PD	** \$5,500					We already have the tile this is installation cost
Remodel jail into property/evidence room	** \$6,500					Work began in FY17-18
Carpet			\$8,000			
Paint building		\$2,500				This estimate is based on staff doing the work
TOTAL	\$68,000	\$26,500	\$30,000	\$20,000	\$20,000	
	UNFUNDED					

Facilities 5-Year Capital Improvement Plan						
Library						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
New front door facing Shady Shores	*					* Will be done in FY17-18
Door to Director's office	2,000					
Door to Main office entry	2,000					
Seal and Stripe front parking		4,500				
AC unit replacement (2)		8,000	8,000			
Carpet/Flooring					15,000	
Cameras	3,200					
TOTAL	\$ 7,200	\$ 12,500	\$ 8,000	\$ -	\$ 15,000	

Facilities 5-Year Capital Improvement Plan						
Animal Shelter						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
New fence	\$10,000	\$10,000				Project began in FY 2017-18, will phase in
Expanded parking			\$10,000			
Drainage corrections in dog pens	*					*Working on materials cost, but estimate is based on staff doing the work
AC Unit (3) installed 2008	\$8,000	\$8,000	\$8,000			
Freezer						Installed in 2008, waiting on results of diagnostic before determining replacement schedule
TOTAL	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00	

Facilities 5-Year Capital Improvement Plan						
Public Works Yard						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
New building	\$15,000					Debt Service
New fence and gate			\$40,000			
Concrete storage bins		\$15,000				
Site Plan/Engineering	\$8,000					
Total	\$23,000	\$15,000	\$40,000	\$0	\$0	

Facilities 5-Year Capital Improvement Plan						
Fire Station						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
Bay ceiling tiles need to be replaced	\$1,500 **					Bucket truck rental needed
RFP siding in bay - falling off						
Interior Painting						
Kitchen cabinets replacement						
Bricks on front of station						
Shower leaks						
Bathroom tiles						
Watch office countertops						
Drywall repairs behind washer						
AC (2) installed 2009	\$8,000 **	\$8,000				
AC (1) installed 2014					\$8,000	
AC (1) installed 2016						Estimated Replacement 2026
Total	\$9,500	\$8,000	\$0	\$0	\$8,000	
UNFUNDED						

Facilities 5-Year Capital Improvement Plan						
Old City Hall						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
AC Unit - Installed 2000		\$8,000				
Ac Unit - Installed 2010				\$8,000		
Roof						
Total	0	\$8,000	0	\$8,000		

Parks 5-Year Capital Improvements Plan						
Capital Projects	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
City Park	\$10,000.00	\$4,700.00	\$70,000.00	\$0.00	\$0.00	
River Oaks Park	\$800.00	\$3,000.00	\$0.00	\$0.00	\$0.00	
Community Park	\$3,500.00	\$15,000.00	\$10,000.00	\$0.00	\$0.00	
Thousand Oak Park		\$2,000.00	\$0.00	\$10,000.00	\$70,000.00	
Total	\$14,300.00	\$24,700.00	\$80,000.00	\$10,000.00	\$70,000.00	
Willow Grove Park	\$49,600.00	\$67,000.00	\$36,000.00	\$50,000.00	\$52,000.00	

Parks 5-Year Capital Improvements Plan						
City Park						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
Install Field Lighting (work with local sport assoc)						
Grade Soccer Fields (work with local sport assoc)						
Adding Wind Screens for Tennis Courts	\$10,000					
Add Security Cameras for Concession Stand		\$2,500				
Add Security Cameras for Restrooms		\$2,200				
Concrete Walking Trail around Park			\$70,000			
Stage/Ampitheater						
Parking Lot Sealing and Stripping						
Trees						
Total	\$10,000	\$4,700	\$70,000	\$0	\$0	

Parks 5-Year Capital Improvements Plan						
River Oaks Park						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
Add Additional Trees		\$3,000				
Replace Park Bench	\$800					
Total	\$800	\$3,000	\$0	\$0	\$0	

Parks 5-Year Capital Improvements Plan						
Community Park						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
New Picnic Tables	\$800					
New Garbage Receptacles	\$1,500					
New Park Benches	\$1,200					
Install Additional Parking		\$15,000				
Add Security Cameras	\$2,500 **					
Walking Path						
Playground Replacement			\$10,000			
Total	\$6,000	\$15,000	\$10,000	\$0	\$0	
	NOT FUNDED					

Parks 5-Year Capital Improvements Plan						
Thousand Oak Park						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
Replace Thousand Oak Park Sign		\$2,000				
Install concrete Walking Trail				\$10,000		
Playset/Rec. Facility for Park					\$70,000	
Total	\$0	\$2,000	\$0	\$10,000	\$70,000	

Parks 5-Year Capital Improvements Plan						
Willow Grove Park						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
Repair Lights		\$30,000				
Add Parking	\$6,000	\$6,000				
Replace Bollards	\$4,000	\$4,000				
Repair/Replace Fishing Pier				\$50,000		
Improve RV Campsite Surface	\$2,000	\$2,000	\$2,000			
Add Additional Picnic Tables		\$4,000	\$4,000			
Add Additional Garbage Cans	\$2,000					
Install Electricity to Pavilion		\$11,000				
New Kiosk/Gate	\$20,000					
Entrance Monument			\$30,000			
Concrete Walking Trail					\$45,000	\$45,000 additional will be needed in FY 2023-24
Install Additional Camera System	\$5,600	\$10,000				
Repair Bird Viewpoint					\$7,000	
Purchase Mower	\$10,000					
Install water hydrant at Pavilion						
Total	\$49,600	\$67,000	\$36,000	\$50,000	\$52,000	