



Fiscal Year 2019-20
Annual Operating and Capital
Budget
Approved Budget

2019-2020 Adopted Annual Budget Table of Contents

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**CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2019-26**

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; 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, 2019 and ending September 30, 2020; 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, 2019 and ending September 30, 2020, 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, 2019, and ending September 30, 2020, 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, 2019, and ending September 30, 2020, 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, 2019.

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	✓	
Brian Bailey, Councilmember-Place 2	✓	
Cheryl McClain, Councilmember – Place 3	✓	
Charlie Price, Councilmember – Place 4	✓	
Andi Nolan, Councilmember –Place 5	✓	

WITH 5 VOTING "AYE" AND 0 VOTING "NAY", THIS ORDINANCE NO. 2019-26 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 12TH DAY OF SEPTEMBER 2019.

APPROVED:


Michael Barnhart, Mayor

ATTEST:


Codi Delcambre, TRMC, City Secretary



APPROVED AS TO FORM:


Kevin B. Laughlin, City Attorney
(006/9/4/2019:110591)



Fiscal Year (FY) 2019-20 Budget Memo

Submitted to: The Mayor and City Council on September 12, 2019

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 \$212,394, which is a 6.78% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$12,596.

Prepared by:

John Cabrales Jr.
City Manager

Natalie McAdams
Director of Library Services

Codi Delcambre
City Secretary/HR Director

Cynthia Uber
Animal Services Manager

Michele Sanchez
Finance Director

Jeremy Tennant
Director of Development Services

Daniel Carolla
Chief of Police

Maria Fernandez
Municipal Court Clerk

Devin Shields
Public Works Manager

Elected Officials

Michael Barnhart, Mayor
Term expires May 2022

Megan Ray, Council Member Place 1
Term expires May 2021

Brian Bailey, Council Member Place 2
Term expires May 2022

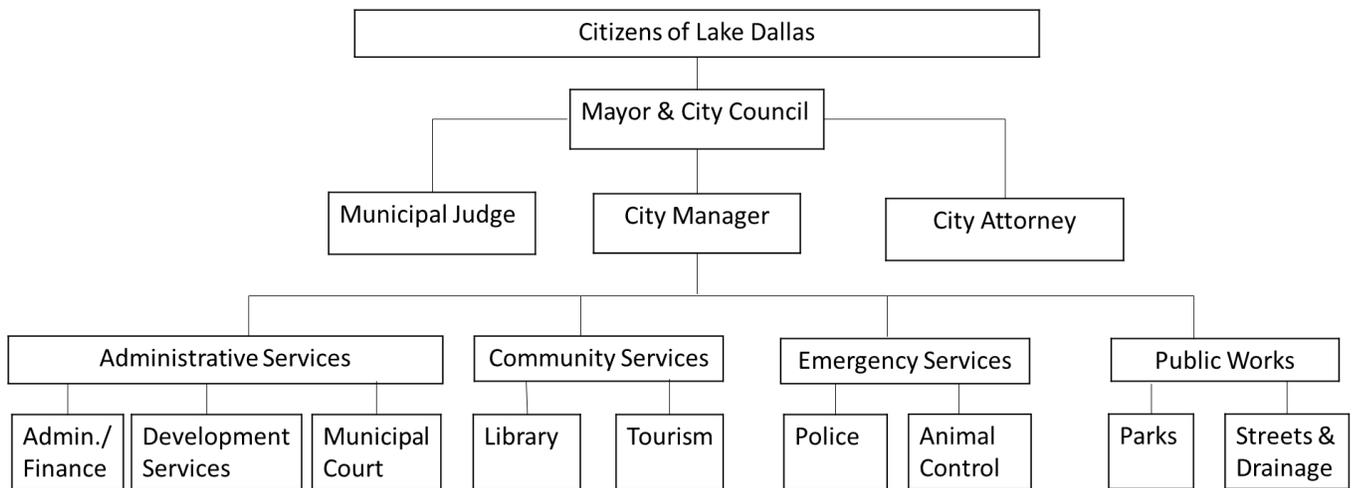
Cheryl McClain, Council Member Place 3
Term expires May 2021

Charlie Price, Council Member Place 4
Term expires May 2022

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



Organizational Chart for FY 2019-20



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, 2019 and ending September 30, 2020. This budget has been developed to allocate available resources to accomplish the goals and objectives of the City Council and City Boards and Commissions.

I would like to extend my thanks to all the department directors, the Finance Director and the City Secretary 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, updating the capital improvement plan, and maintaining a fund balance level in accordance with the city's fiscal policies.

Requests for operational needs, personnel and capital items were evaluated and recommendations are based upon need and available funds. These items have been included in the FY 2019-20 budget, as presented.

Highlights of the budget are detailed below:

- The property tax rate for the upcoming fiscal year will decrease from \$0.661750 to \$0.644970 per \$100 of assessed valuation. This is a 1.678 cent decrease in the tax rate.
- Sales Tax revenues are projected to have a slight increase due to the anticipated opening of some commercial development.
- Franchise Fees are projected to decrease due to the passage of Senate Bill 1152 that authorizes a cable or phone company to stop paying the lesser of its state cable franchise or telephone access line fees, whichever are less for the company statewide. We are expecting a \$30,000 decrease as a result of this new state law. The bill requires providers to file, not later than October 1 of each year, an annual written notification with the city of which fee will be eliminated.
- Fines and Fee are projected to increase by over \$100,000 mainly due to increased court fines and increased number of health and other permits.
- There are no cuts in programs or services to citizens.
- The full-time equivalents (FTE) will increase from 36.5 to 37.5, due to the hiring of a police officer under the Violence Against Women state grant that was approved by the City Council last fiscal year. Also, the 0.5 FTE temporary/seasonal worker in the Parks Department has been eliminated, and a 0.5 FTE library assistant has been added to the Library to help with their increased workload.

- There is a cost of living increase for employees of 2%, and an equity adjustment for some employees.
- The police officer position has been reclassified in the City’s Compensation Plan from the current grade “D” up to grade “E” with a starting salary of \$50,967.40. This is an increase of \$4,633 and will place the new officer starting salary competitive with some area agencies. This reclassification has a ripple effect because it will require the reclassification of Police Sergeant from grade “E” to grade “F”, and Police Lieutenant from grade “F” to grade “G” and eliminate the Police Captain position that was located on grade “G”. All of this resulted in equity adjustments for every police officer, Sergeant and Lieutenant.
- There is a cost increase of approximately 4% to the employee group health coverage with the TML Pool Plans.
- Capital Improvement Plan projects include the replacement of a vehicle for Police, and a replacement truck for Parks; replacement ac units for City Hall, Library, Animal Shelter and Fire Station; exterior painting and an automated external defibrillator for City Hall; replacement tile for police department and final phase renovation of the property room; replacement windows for Library; and replacement cat kennels for the Animal Shelter. All the capital improvement requests for Parks are going to be covered by the Lake Dallas Community Development Corporation.
- There is a new Technology Capital Improvement Plan added to this budget that includes \$19,907 in new technology replacements. These costs are mainly for the replacement of Windows 7 computers that will no longer be supported and pose a security issue
- One-time strategic planning items include the hiring of a consultant for a salary and compensation study.

General Fund

Revenues

The General Fund revenues are proposed at \$5,122,890, which represents an increase of 5.75% from the previous year’s budget. Additional property taxes of \$155,418, which is a 5.9% 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 decrease slightly, approximately \$30,000, due to new state law. Fines and fees are projected to increase by over \$100,000 due to increased court fines and increased number of health and other permits.

Expenses

General Fund operating expenses are proposed at \$5,122,125, which represents an increase of 4.75% from the from the previous year’s budget. This increase is primarily attributed to the employee compensation package and equity adjustments, as well as hiring a consultant for a salary and compensation study. Also, this includes \$19,907 in new technology replacements as part of the new Technology Capital Improvement Plan. These costs are mainly for the

replacement of Windows 7 computers that will no longer be supported and pose a security issue.

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 2019-20 debt service is budgeted at \$678,970, which includes a \$235,825 transfer from the Lake Dallas Community Development Corporation.

Special Revenue Funds

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 slightly due to the overall sales tax increase projection.

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 2019-20 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 increase slightly in FY 2019-20 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 increase in FY 2019-20 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 2019-20 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 remain flat in FY 2019-20 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 2019-20 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 2019-20.

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 2019-20.

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 decrease in FY 2019-20 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 2019-20.

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 remain flat in FY 2019-20.

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 remain flat in FY 2019-20 based on current year actual collections.

Violence Against Women Fund

The Violence Against Women Special Revenue Fund is funded by an Office of the Attorney General Grant. The funds are used to pay for a dedicated investigator position that is specially trained in the unique issues frequently encountered in sexual assault, domestic assault, and other similar offenses.

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 2019-20.

Capital Improvement Program

The Capital Improvements Program (CIP) has been updated and is included below. The FY 2019-20 recommended projects total \$188,612 including: an additional vehicle for Police CID and replacement vehicle for the Parks Department. Replacement AC Units for City Hall, Library, Animal Shelter and the Fire Station. Replacement tile for police department and the final phase renovation of the property room. Exterior painting and an automated external defibrillator for City Hall. Replacement windows for the Library, and replacement Cat Kennels for the Animal Shelter. There is also \$19,907 budget for technology updates. All the capital improvement requests for Parks are going to be covered by the CDC.

Closing Comments

Preparation of this budget included a city-wide effort to provide affordable quality services to our citizens. I believe this proposed budget allows us to accomplish this, while implementing a reduction in the tax rate. I think this is a fiscally sound budget that meets our city's primary objectives including: maintaining financial integrity; providing public health and safety 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 2019-20 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 2019-20 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, related interest income usable from debt service, and a transfer in from the Community Development Corporation to cover their agreed on portion of the debt 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.

Asset Forfeiture Special Revenue Fund

The Asset Forfeiture 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.

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 money 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.

Violence Against Women Special Revenue Fund

The Violence Against Women Special Revenue Fund is a dedicated fund and may only be spent on the Salary and Benefits of a dedicated investigator that handles sexual assault, domestic assault and other similar offenses investigations.

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 2019-20 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 significant 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 2019-20 that would require approximately \$1,279,268 in the fund balance. The estimated reserve balance at the end of FY 2018-19 is \$1,552,285 and the estimated reserve fund balance for FY 2019-20 is \$1,558,107. 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 2018-19, and the proposed ending fund balance for FY 2019-20. 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.

	Actual	Budget	Projected	Proposed
Description	FY17-18	FY18-19	FY18-19	FY19-20
Fund Balance, Beginning	1,168,328	1,282,699	1,282,699	1,552,535
Fund Balance, Ending	1,282,699	1,236,359	1,552,535	1,553,300
Fund Balance as % of Expenditures	28%	25%	32%	30%

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 2019 is \$515,165,589 which is a 9.84% increase from last year's value. Analysis of the increase shows there was approximately \$1,952,983 in new value added to the appraisal roll for new property added.

The FY 2019-20 Budget includes a decrease in the overall tax rate of 1.678 cents. The proposed tax rate of \$0.64497 per \$100 of assessed valuation is above the effective tax rate of \$0.605546. Of the proposed tax rate, \$0.55956 is provided for Maintenance and Operations (M&O), and \$0.08541 is provided for the Interest and Sinking (I&S) or debt service. The rate for the M&O decreased \$0.00957 and the rate for the I&S decreased \$0.00721.

Fiscal Year	Tax Year	CERTIFIED NET TAXABLE VALUE (INCLUDING ARB TOTAL)		Tax Rate				Tax Levy				
		NTV PER DCAC	% CHANGE NTV	M&O	I&S	Total	Effective Rate	M&O	% CHANGE M&O	I&S	Total	% Change Total Levy
2019-20	2019	515,165,589	9.84%	0.55956	0.08541	0.64497	0.605546	2,882,660.57	7.99%	440,008	3,322,668.65	7.39%
2018-19	2018	468,988,326	7.10%	0.56913	0.09262	0.66175	0.627628	2,669,143.88	9.06%	434,386	3,103,530.25	7.10%
2017-18	2017	437,893,906	8.49%	0.55892	0.10283	0.66175	0.626613	2,447,476.62	10.20%	450,282	2,897,758.54	7.46%
2016-17	2016	403,644,299	7.33%	0.55023	0.11784	0.66807	0.634182	2,220,951.84	7.33%	475,667	2,696,618.40	7.33%
2015-16	2015	376,064,041	5.59%	0.55023	0.11784	0.66807	0.668068	2,069,198.37	3.49%	443,165	2,512,363.52	0.49%
2014-15	2014	356,162,311	5.37%	0.56135	0.14058	0.70193	0.66394	1,999,331.38	6.87%	500,675	2,500,006.55	5.37%
2013-14	2013	338,010,097	2.71%	0.55348	0.14849	0.70196	0.701929	1,870,804.76	9.53%	501,895	2,372,700.07	1.54%

Sales Tax

The second largest revenue source in the General Fund is sales tax. The FY 2018-19 year-end estimate of \$695,000 is .003% greater or \$2,000 above budgeted.

The FY 2019-20 Budget projects that sales tax revenues are going to increase slightly due to the opening of additional commercial business.

Sales Tax Revenue				
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Projected	FY 2018-19 Proposed
Total	\$677,488	\$693,000	\$695,000	\$703,000

Franchise Fees

Franchise Fees are expected to decrease during the FY19-20 fiscal year due to new legislation passed in the State Legislature.

Franchise Fee Revenue				
	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Projected	FY 2019-20 Proposed
Total	\$424,586	\$407,000	\$416,170	\$384,750

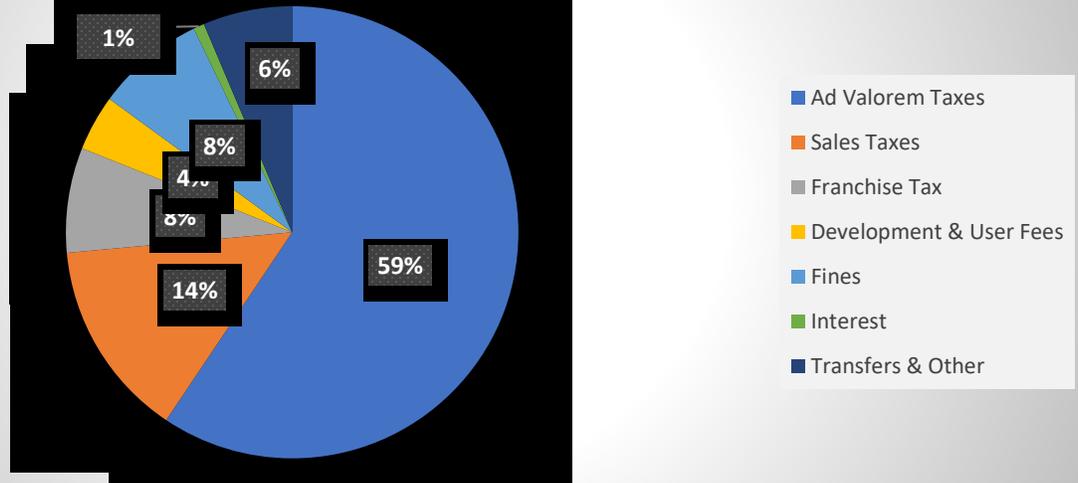
Other Major Revenues

There is a projected increase of \$104,500 in Fee and Fines due to the cleanup of old court cases. The Municipal Court Department has been working old cases and getting the cases closed or getting patrons reinstated in payment plans.

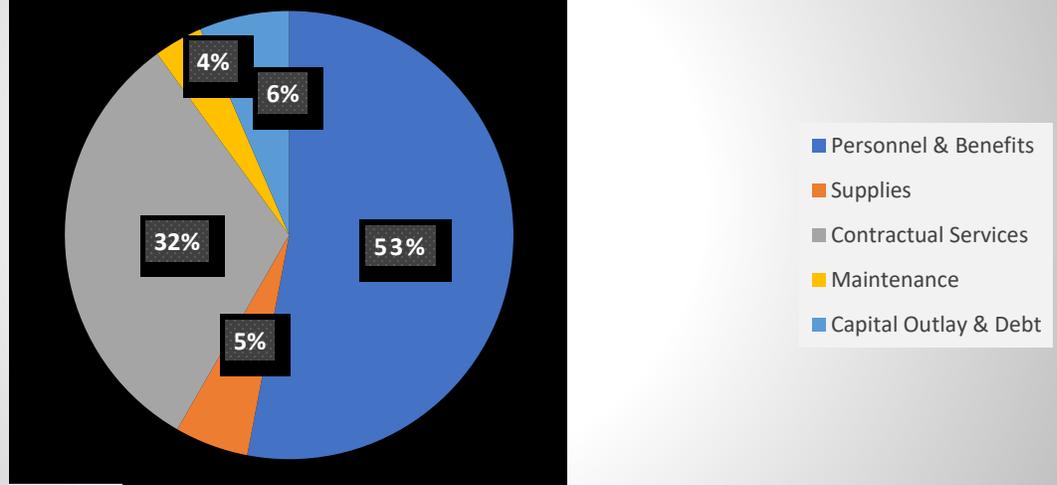
**GENERAL FUND
RESOURCE & EXPENDITURE SUMMARY**

REVENUES				
	Actual	Budget	Projected	Proposed
Description	FY17-18	FY18-19	FY18-19	FY19-20
Ad valorem taxes	2,640,844	2,873,332	2,883,454	3,042,750
Sales & Use Tax	698,005	713,000	717,000	725,000
Franchise Tax	424,586	407,000	416,170	384,750
Development and User Fees	246,166	196,352	239,410	203,958
Fines	300,154	295,200	415,000	399,700
Interest Income	23,571	23,000	46,801	40,000
Other Revenue	201,099	249,053	378,523	229,732
Transfers	111,450	87,000	87,000	97,000
Total Revenues	4,645,874	4,843,938	5,183,358	5,122,890
EXPENDITURES				
	Actual	Budget	Projected	Proposed
Description	FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits	2,373,500	2,525,803	2,453,027	2,716,845
Supplies	182,603	228,358	244,654	271,818
Contractual Services	1,602,350	1,590,873	1,532,102	1,621,458
Maintenance	144,739	170,475	185,533	180,209
Capital Outlay	153,010	255,201	378,888	204,944
Transfers	5,668	-	-	5,000
Debt Service	69,633	119,568	119,568	121,851
Total Expenditures	4,531,503	4,890,278	4,913,772	5,122,125
Net Change in Fund Balance	114,371	(46,341)	269,836	765
Fund Balance, Beginning	1,168,328	1,282,699	1,282,699	1,552,535
Fund Balance, Ending	1,282,699	1,236,359	1,552,535	1,553,300
Fund Balance as % of Expenditures	28%	25%	32%	30%

GENERAL FUND REVENUE



GENERAL FUND EXPENDITURES



Personnel

The full-time equivalents (FTE) will increase by one to 37.5 due to a grant funded position from the state that will reside in the police department, that was added in the middle of the current fiscal year. There will also be some additional changes to personnel, the .5 position that is currently in the Parks & Facilities department will be moved the library.

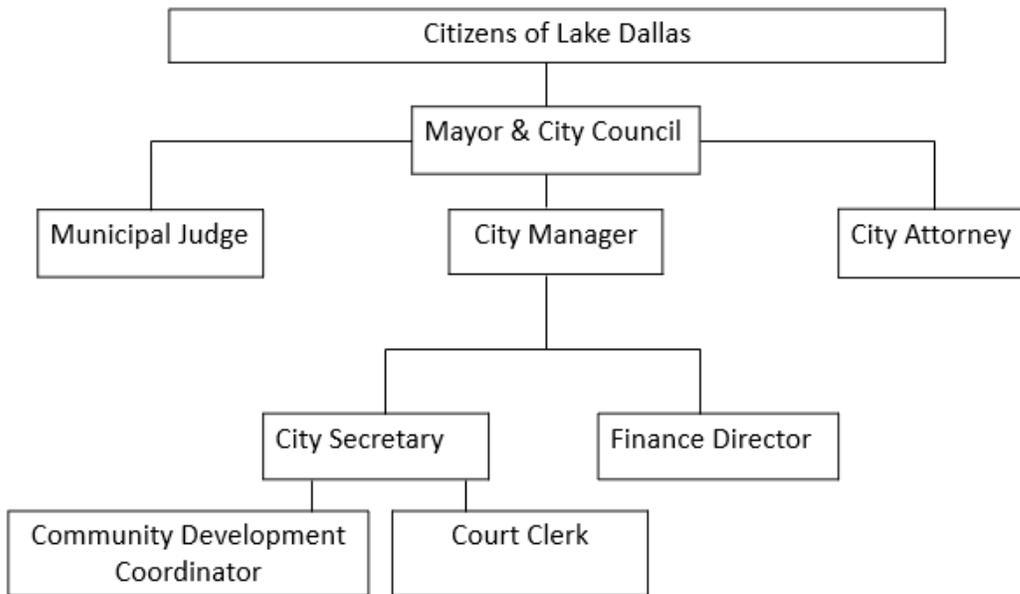
City Personnel

Department Personnel Full Time Equivalents (FTE)	FY 2018-19 Proposed	FY 2018-19 Actual	FY 2019-20 Proposed
Streets & Drainage	4.5	4.5	4.5
Parks & Facilities	1.5	1.5	1
Animal Services	3	3	3
Library	3	3	3.5
Police	16	17	17*
Municipal Court	1	1	1
Development Services	3	3	3
Tourism	0	0	0
Administration	4	4	4
Willow Grove Park	.5	.5	.5
TOTAL	36.5	37.5	37.5

* One position is paid from the VAWA Grant

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, Community Development Coordinator, 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 2018-19 include:

- Completion of Asyst Software
- Website Redesign
- Implementation of 5-year CIP for Vehicles, Park, and Facilities
- Continued work with other agencies through ILA agreements
- New Trash and Recycling Services Contract

Department Goals for Fiscal Year 2019-20 include:

- Implement Technology CIP
- Implement Council/ CDC Economic Development Goals
- Work on Capital Projects
- Fire/EMS Services
- Continue to work with Lake Cities partners

	Actual	Budget	Projected	Proposed
Administration	FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits	288,560	395,459	354,511	414,625
Supplies	41,588	40,625	54,325	59,705
Contractual Services	1,265,159	1,217,052	1,202,269	1,256,489
Maintenance	25,269	38,100	39,100	38,100
Capital Outlay	8,059	99,000	243,012	26,350
Transfer	5,668	-	-	-
Total Administration	1,634,303	1,790,236	1,893,218	1,795,269

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 2018-19 include:

- Increase donations to assist with the veterinarian needs to animals
- Reach 10,000 followers on social media pages
- Increase awareness for microchipping and registering animals
- Improve the Shelter’s Outdoor Kennel areas

Department Goals for Fiscal Year 2019-20 include:

- Update Animal Services City Ordinances
- Move from a paper system to computer database (ShelterPro)
- Continue yard improvement by adding paths and walkways
- Redesign and add additional cat housing
- Continue educating public about spay/neuter and microchipping
- Grow partnerships with organizations to assist with additional needed funds

	Actual	Budget	Projected	Proposed
Animal Services	FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits	139,245	145,720	137,483	166,937
Supplies	8,901	12,150	9,780	12,006
Contractual Services	11,259	15,500	16,500	16,000
Maintenance	4,236	6,800	7,336	6,300
Capital Outlay	22,346	20,000	20,324	20,850
Total Animal Services	185,988	200,170	191,423	222,093

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 2018-2019 include:

- Joint retreat with City Council and CDC.
- Entered into an Interlocal Agreement with Denton County for the Shady Shores Road Bridge Project.
- Worked with state legislators for adoption of policies that were not detrimental to cities.
- Adopted of new 5-year Stormwater Management Plan (SWMP) and 5th year MS4 Report.
- Created a Rental Registration Program Ad Hoc Committee.
- Updated Chapter 22, “Buildings and Regulations” Codes and Chapter 46 “Fire Prevention and Protection” code.
- Added Chapter 80 “SIGNS” to the Code of Ordinances.
- Adopted a design manual for Small Cell Network Nodes

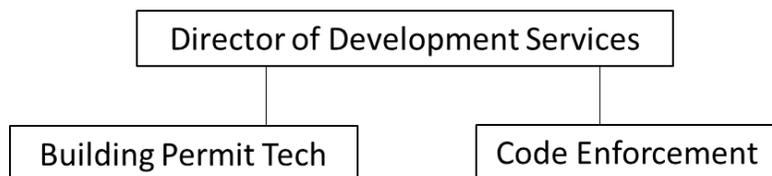
City Council Goals for Fiscal Year 2019-2020 include:

- Adoption of Comprehensive Zoning Ordinance.
- Implement a drainage improvement plan.
- Adopt Economic Development Goals for all three business districts.
- Adopt an Ethics Ordinance.
- Enter into a new Municipal Solid Waste Collection and Transportation agreement.
- Work on an Interlocal Agreement with Corinth for Fire and Emergency Medical Services.
- Continue to work with Lake Cities partners on regional issues.

	Actual	Budget	Projected	Proposed
City Council	FY17-18	FY18-19	FY18-19	FY19-20
Supplies	9,550	13,950	12,400	12,400
Total City Council	9,550	13,950	12,400	12,400

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 2018-19 include:

- Update and correct the official zoning map and convert documents to an interactive map on the city’s website
- Update Sign Ordinance
- Continue to make needed improvements to the development review process, forms, and procedures

Department Goals for Fiscal Year 2019-20 include:

- Implementation of the Comprehensive Plan
- Update Comprehensive Zoning Ordinance
- Develop a Hazard Mitigation Plan
- Develop Internal Standard Operation Procedures for Permitting and Code Compliance Divisions
- Continue to update the Municipal Code Language
- Work with the Rental Registration Program Committee
- Implement GIS (Geographical Information System)

	Actual	Budget	Projected	Proposed
Development Services	FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits	158,797	196,753	200,014	209,062
Supplies	9,434	10,950	12,400	17,495
Contractual Services	70,350	77,500	45,627	91,500
Maintenance	2,850	4,200	2,279	3,100
Capital Outlay	59,285	7,000	6,000	6,907
Total Development Services	300,717	296,403	266,321	328,064

Library

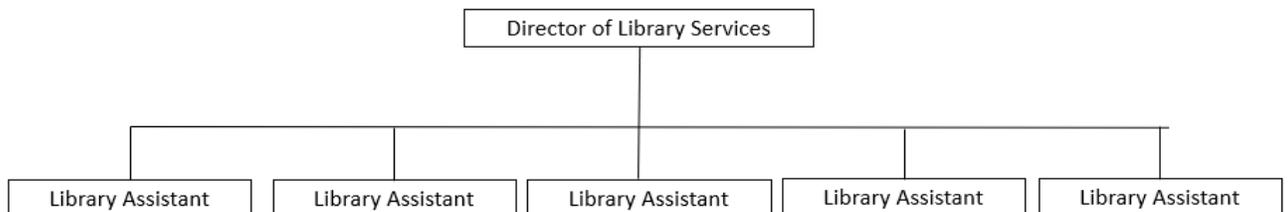
The Lake Dallas Public Library has served, in various capacities, the community of Lake Dallas and other surround towns since its beginnings in 1975. The mission of the Lake Dallas Public Library is to provide the communities of Lake Dallas and Shady Shores with technology resources, print and digital 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 2018-19 include:

- Extend the library’s hours of service to meet the availability needs of the community
- Further increase technology through procurement of additional computers and technology training for staff
- Work with the current Friends of the Lake Dallas Public Library to develop a larger support base for fundraising opportunities
- 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.

Department Goals for Fiscal Year 2018-19 include:

- Increase the amount of patrons that visit the library on an annual basis and increase revenues
- Meet new accreditation standard
- Develop additional training for staff and for the public
- Reconfigure the building and update the exterior of the Library
- Address community connectivity needs



		Actual	Budget	Projected	Proposed
Library		FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits		99,205	117,941	119,177	151,004
Supplies		23,800	29,710	32,747	36,690
Contractual Services		15,121	16,050	16,070	13,570
Maintenance		20,385	19,000	16,000	20,200
Capital Outlay		38,028	15,700	15,738	16,000
Total Library		196,539	198,401	199,732	237,464

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.

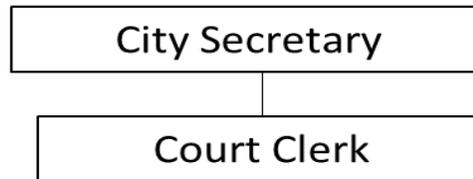
The Lake Dallas Municipal Court has jurisdiction over all fine-only offenses committed within the city limits of Lake Dallas. The offenses include animal services violations, code violations, & traffic offenses. The Municipal Court is responsible for collecting fines, holding trials, processing defensive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

Department Accomplishments for Fiscal Year 2018-19 include:

- Continue Warrant Round Up on an Annual/Semiannual Basis
- Continue with the OMNI FTA Program
- Complete the updated process and procedure for a newly revised court manual
- Maintain certification hours

Department Goals for Fiscal Year 2019-20 include:

- Update Court Website with New Forms and Court Options
- Update Clerk Forms and Create Spanish Forms
- Update Court Manual Procedures with New Legislative Updates
- Update brochure given to defendants at time of the stop
- Update Judges and Prosecutors forms for court dockets



	Actual	Budget	Projected	Proposed
Municipal Court	FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits	131,231	66,928	77,522	77,690
Supplies	4,019	3,265	4,965	3,740
Contractual Services	47,791	53,400	50,400	50,400
Capital Outlay	-	-	-	1,300
Total Municipal Court	183,042	123,593	132,887	133,130

Parks and Facilities

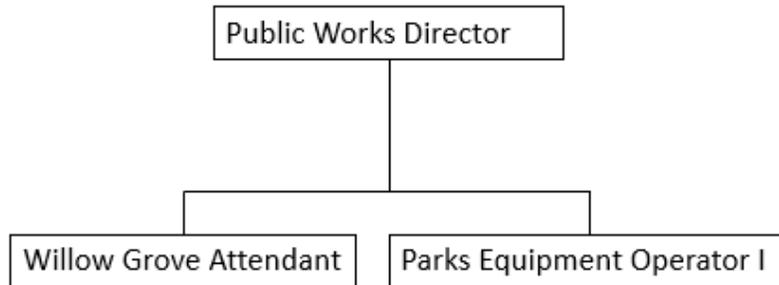
This department provides the maintenance and operations of the City’s parks. A portion of the funding for parks maintenance comes from the CDC based on the time and equipment used to maintain the CDC improvements. The Park Improvement Special Revenue Fund also provides some funds for parks. Willow Grove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

Department Accomplishments for Fiscal Year 2018-19 include:

- Remove over a dozen dead trees and stumps from Willow Grove Park
- Purchase and installation of new wooden bollards at Willow Grove Park
- New Camera System for Willow Grove park
- Platted Community Park and City Park
- Established a mowing contract with D&D Commercial Landscaping

Department Goals for Fiscal Year 2019-20 include:

- Continue work with Lake Cities Soccer Sporting Association towards making improvements to City Park Fields
- Seal and stripe parking lots at Willow Grove Park and City Park
- Add Trees to Willow Grove park
- Install concrete Pads for Picnic tables at Willow Grove Park



		Actual	Budget	Projected	Proposed
Parks		FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits		63,554	60,794	76,049	48,226
Supplies		6,246	6,170	4,180	5,550
Contractual Services		-	5,000	17,000	15,000
Maintenance		7,104	3,500	2,800	6,600
Capital Outlay		1,000	-	-	55,000
Transfer		-	-	-	-
Total Parks		77,904	75,464	100,029	130,376

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 several 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 2018-19 include:

- Continue to improve relationships with the community through the department's outreach efforts.
 - Increased the number of followers for both Facebook and Twitter
 - VIP program development (pilot)
 - Coffee with Cops
 - Community Meetings
 - Working with LDISD outreach program
 - Engage with our community stakeholders
 - Lake Cities Chamber of Commerce
 - Lake Dallas Independent School District
 - Civic organizations
 - Business owners
 - National Night Out successes
 - Drug take-back program
 - Public speaking engagements
 - Representation on regional and state level activities:
 - Executive partners with the Children's Advocacy Center
 - United Way Behavioral Health Leadership Team Jail Diversion Workgroup
 - Human Trafficking Policy and Protocol Creation Committee
 - Judicial Summit on Mental Health attendee
- Continue to update policies and procedures to best practices. Policies updated in FY 2018-2019 include:
 - Uniforms and appearance
 - Department awards
 - Code of Conduct
 - Hiring and Selection process
 - Internal Investigative process (Internal Affairs)
 - Grievance Procedures
 - Accidents and Injuries
 - Employee Discipline
 - Property and Evidence
 - LEOSA for retirees
 - Department personnel policies
- Implement use of force training

- All new officers receive use of force policy training before being released for field training.
- All current LDPD officers have received classroom training on the department's use of force policy.
- Corporal Connor Farrell has attended a defensive tactics instructor course and will be instructing LDPD staff.
- Less lethal shotgun training.
- Taser re-certifications.
- Regular in-service training for all LDPD officers.
- Finish property room transition process.
 - The identification and implementation of a new records management system (RMS).
 - Selecting hardware to manage inventory.
 - Training department staff to properly manage property and evidence.
 - Remove jail materials from the old men's dorm and repair damage to the room.
 - Install shelving and weapons/narcotics cage.
 - Properly secure the door with a dual-authenticated locking mechanism.
 - Create policy that follows best practices for property and evidence management.
 - Conduct an administrative purge of the two other places property and evidence are stored.
 - Complete case dispositions and motions for destruct.
 - Put all remaining property into the RMS system for an electronic inventory.
 - Inventory property room yearly or upon a change in command over the property room.
 - Move all remaining property into the new room and organize.
- Replace aging technology and purchase new safety equipment to meet contemporary needs.
 - Domain Controller
 - CRIMES server
 - Heavy vests and helmets (on hold: asked for grant funding through the Governor's Office)
 - Body Cameras (have been ordered and are waiting on delivery)
 - Citation Writers
 - Patrol Rifles
- Continuation of Kids n' Cops program and seek grant funding opportunities.
 - CoServ grant
 - Municipal Court
 - Applied for a grant from Target
 - Received donations from our community partner businesses.

Additional Police Department Successes for FY 2018-2019:

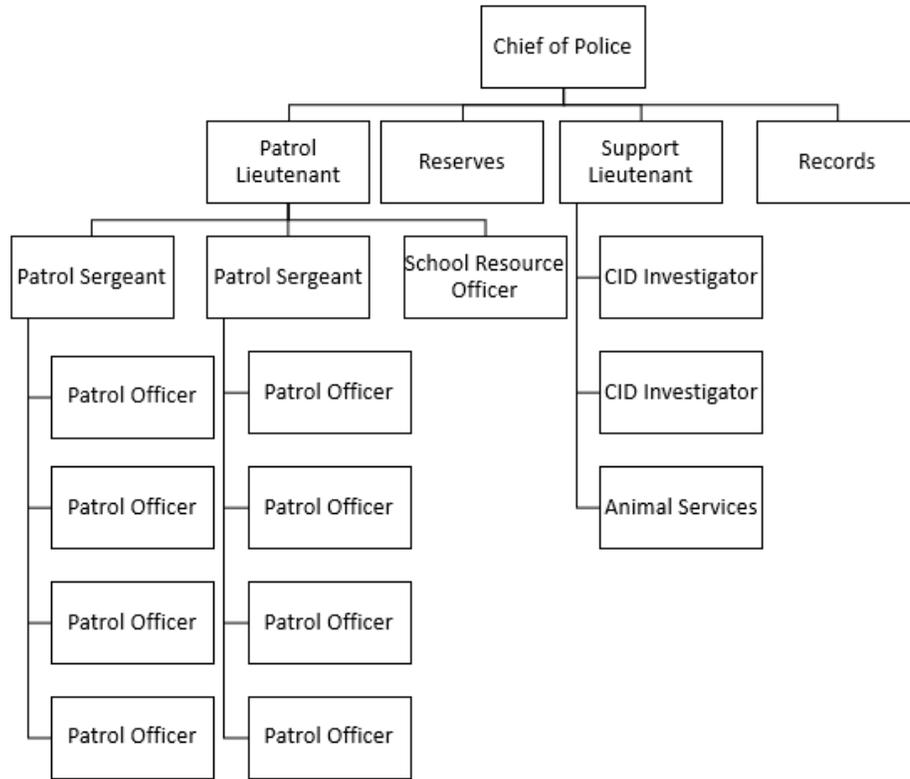
- Violence Against Women Act (VAWA) grant, education campaign, and new training/policy
 - 70 reported assault offenses in 2017, with 17 cleared by the department.

- 126 reported assault offenses in 2018, with 42 of them cleared by the police department.
- 44% increase in assault reporting from 2017 to 2018.
- The Lake Dallas Police Department Criminal Investigations Division (CID) received 556 cases for investigation in 2018, compared to 453 in 2017.
- This is a 19% increase in cases being investigated over last year.
- Crime Control
 - Police Department clearance rate of all reported offenses in 2017 – 12.57%
 - Police Department clearance rate of all reported offenses in 2018 – 37.97%
 - Overall part I crime down 4% when controlled for VAWA number increase.
- Employee Assets

<ul style="list-style-type: none"> ○ Training and employee development ○ Recruiting ○ Culture 	<ul style="list-style-type: none"> ○ Modified lateral program ○ Increased career opportunities ○ Internal promotions
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- Re-brand is complete
 - Patches
 - Car graphics
 - Badges

Department Goals for Fiscal Year 2019-20 include:

- Continue to improve relationships with the community through the department's outreach efforts.
- Continue to update old policies and procedures to best practices.
- Implement new training for defensive tactics, baton, and OC spray.
- Successfully apply for and receive VAWA funding for year two continuation.
- Implement new VAWA training.
- Complete property and evidence destruction/disposal protocols.
- Continuation of Kids n' Cops program and seek funding opportunities.



		Actual	Budget	Projected	Proposed
Police		FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits		1,278,843	1,282,973	1,249,463	1,353,816
Supplies		59,389	95,188	91,663	101,492
Contractual Services		97,130	58,521	60,751	74,349
Maintenance		48,816	60,575	82,765	63,509
Capital Outlay		21,158	54,001	58,960	78,537
Debt Services		60,633	102,706	102,706	104,134
Transfer		-	-	-	5,000
Total Police		1,565,969	1,653,963	1,646,307	1,780,838

Public Works: Streets & Drainage

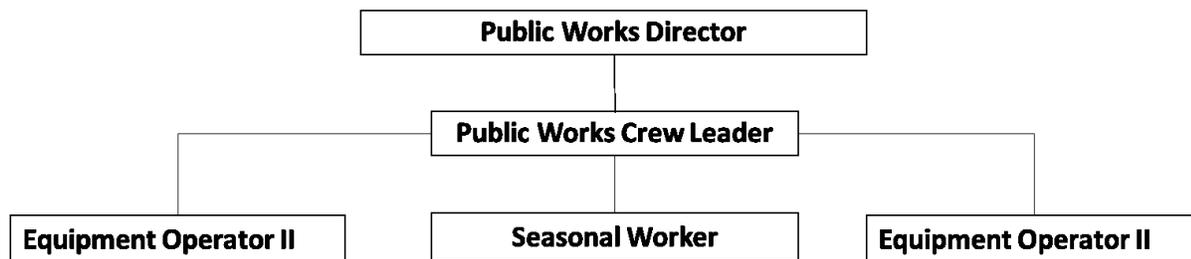
Public Works provides the maintenance of the City’s roads and rights-of-way, storm drainage system, and City buildings and properties. Street lighting is also funded through this department. The department also maintains the public works yard.

Department Accomplishments for Fiscal Year 2017-18 include:

- Replace damaged/missing culvert at the intersection of Alamo Ave and Sycamore St
- Began internal repairs of concrete sidewalks and streets
- Implement an ILA with the City of Corinth to use there mowing contract to assign with mowing projects around the City
- Held 2 successful citywide cleanups
- Completed MS4 year 5
- Assisted with all city sponsored events
- Plats obtain for the Public Works Yard and Library

Department Goals for Fiscal Year 2018-19 include:

- Repair and re-stripe Swisher Rd
- Continue to work on Development of Stormwater Utility Fee
- Implement more safety training for Public Works Employees
- City Hall Parking lot sealing and striped



	Actual	Budget	Projected	Proposed
Public Works	FY17-18	FY18-19	FY18-19	FY19-20
Personnel & Benefits	214,065	259,236	238,806	295,485
Supplies	17,129	15,150	14,650	17,240
Contractual Services	70,539	122,850	98,484	79,150
Maintenance	36,078	38,300	35,253	42,400
Capital Outlay	3,134	59,500	34,604	-
Transfer	9,000	16,863	16,863	17,716
Total Public Works	349,944	511,899	438,660	451,991

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		FY17-18	FY18-19	FY18-19	FY19-20
Community Events		2,548	1,200	7,545	5,500
Fireworks		25,000	25,000	25,000	25,000
Total Tourism		27,548	26,200	32,545	30,500

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 2019-20 debt service is budgeted at \$678,970, which includes a \$235,825 transfer from the Lake Dallas Community Development Corporation.

DEBT SERVICE FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18/19		FY19/FY20
Revenues				
Property Taxes-Current	454,851	424,890	435,000	431,208
Property Taxes-Delinquent	-	6,000	5,400	6,000
Property Taxes-P & I	-	3,500	2,600	3,000
Interest Income - I&S	6,699	2,500	7,850	7,500
Transfer from Gen Fd	-	-		
CDC Debt Payment Reimbursement	219,274	201,131	201,131	235,825
Refunding Bond Proceeds	1,400,000			
Payments to Refunding Escrow Agent	(1,372,621)			
Total Revenues	708,203	638,021	651,981	686,608
Expenditures				
Debt Issue Costs	27,379	-	49,106	-
Paying Agent Fees	400	400		-
1998 Street Bond Principal	150,000	-		-
1998 Street Bond Interest	5,063	-		-
2009 CO Bond Principal	55,000	55,000	55,000	65,000
2009 CO Bond Interest	34,080	31,738	31,711	15,204
2006 CO Bonds Principal	85,000	-		
2006 CO Bonds Interest	20,672	-		
2008 Street GO Bonds Principal	50,000	50,000	50,000	55,000
2008 Street Bonds Interest	27,997	25,892	29,879	23,786
2008 FS/AS Bonds Principal	40,000	-		
2008 FS/AS Bonds Interest	12,600	-		
2012 Refunding Bonds Principal	140,000	145,000	145,000	150,000
2012 Refunding Bonds Interest	10,120	8,022	4,011	5,847
2018 CO Bonds Principal (CDC New)		-		41,977
2018 CO Bonds Interest (CDC New)		-		
2018 Refunding Bonds Principal	25,000	280,831	145,000	145,000
2018 Refunding Bonds Interest	545	38,638	38,638	34,563
2019 CO Bonds Principal				100,000
2019 CO Bonds Interest				42,593
Total Expenditures	683,856	635,521	548,344	678,970
Net Change in Fund Balance	24,347	2,501	103,637	4,563
Fund Balance, Beginning	136,229	160,576	160,576	264,213
Fund Balance, Ending	\$ 160,576	\$ 163,076	\$ 264,213	\$ 268,776

**All Outstanding General Obligation Debt
For Fiscal Year 2019-2020**

Period Ending	Principal	Interest	Total Debt
2/1/2020		85,260	85,260
8/1/2020	515,000	78,711	593,711
9/30/2020	515,000	163,971	678,971
2/1/2021		72,494	72,494
8/1/2021	550,000	72,494	622,494
9/30/2021	550,000	144,988	694,988
2/1/2022		65,719	65,719
8/1/2022	550,000	65,720	615,720
9/30/2022	550,000	131,439	681,439
2/1/2023		58,549	58,549
8/1/2023	565,000	58,549	623,549
9/30/2023	565,000	117,098	682,098
2/1/2024		50,548	50,548
8/1/2024	585,000	50,548	635,548
9/30/2024	585,000	101,096	686,096
2/1/2025		42,257	42,257
8/1/2025	600,000	42,257	642,257
9/30/2025	600,000	84,514	684,514
2/1/2026		33,733	33,733
8/1/2026	615,000	33,733	648,733
9/30/2026	615,000	67,465	682,465
2/1/2027	-	24,975	24,975
8/1/2027	585,000	24,975	609,975
9/30/2027	585,000	49,951	634,951
2/1/2028	-	16,157	16,157
8/1/2028	605,000	16,157	621,157
9/30/2028	605,000	32,313	637,313
2/1/2029	-	7,013	7,013
8/1/2029	490,000	7,013	497,013
9/30/2029	490,000	14,025	504,025
TOTAL	5,660,000	906,859	6,566,859

City of Lake Dallas
\$1,000,000 General Obligation Bonds
Series 2008

Period Ending	Principal	Interest	Total Debt
2/1/2020		11,893	11,893
8/1/2020	55,000	11,893	66,893
9/30/2020	55,000	23,787	78,787
2/1/2021		10,736	10,736
8/1/2021	55,000	10,736	65,736
9/30/2021	55,000	21,471	76,471
2/1/2022		9,578	9,578
8/1/2022	55,000	9,578	64,578
9/30/2022	55,000	19,156	74,156
2/1/2023		8,420	8,420
8/1/2023	60,000	8,420	68,420
9/30/2023	60,000	16,840	76,840
2/1/2024		7,157	7,157
8/1/2024	60,000	7,157	67,157
9/30/2024	60,000	14,314	74,314
2/1/2025		5,894	5,894
8/1/2025	65,000	5,894	70,894
9/30/2025	65,000	11,788	76,788
2/1/2026		4,526	4,526
8/1/2026	70,000	4,526	74,526
9/30/2026	70,000	9,052	79,052
2/1/2027		3,052	3,052
8/1/2027	70,000	3,052	73,052
9/30/2027	70,000	6,105	76,105
2/1/2028		1,579	1,579
8/1/2028	75,000	1,579	76,579
9/30/2028	75,000	3,158	78,158
TOTAL	565,000	125,669	690,669
I&S pays 100%			

City of Lake Dallas
\$895,000 General Obligation Refunding Bonds
Series 2012

Period Ending	Principal	Interest	Total Debt
2/1/2020		2,924	2,924
8/1/2020	150,000	2,924	152,924
9/30/2020	150,000	5,847	155,847
2/1/2021		1,799	1,799
8/1/2021	150,000	1,799	151,799
9/30/2021	150,000	3,598	153,598
2/1/2022		675	675
8/1/2022	90,000	675	90,675
9/30/2022	90,000	1,349	91,349
TOTAL	390,000	10,795	400,795
CDC pays 28.75%			
I&S pays 71.25%			

City of Lake Dallas
\$1,400,000 General Obligation Refunding Bonds
Series 2018

Period Ending	Principal	Interest	Total Debt
2/1/2020		17,282	17,282
8/1/2020	145,000	17,282	162,282
9/30/2020	145,000	34,563	179,563
2/1/2021		15,244	15,244
8/1/2021	150,000	15,244	165,244
9/30/2021	150,000	30,489	180,489
2/1/2022		13,137	13,137
8/1/2022	155,000	13,137	168,137
9/30/2022	155,000	26,274	181,274
2/1/2023		10,959	10,959
8/1/2023	160,000	10,959	170,959
9/30/2023	160,000	21,918	181,918
2/1/2024		8,711	8,711
8/1/2024	165,000	8,711	173,711
9/30/2024	165,000	17,422	182,422
2/1/2025		6,393	6,393
8/1/2025	170,000	6,393	176,393
9/30/2025	170,000	12,786	182,786
2/1/2026		4,004	4,004
8/1/2026	175,000	4,004	179,004
9/30/2026	175,000	8,009	183,009
2/1/2027		1,546	1,546
8/1/2027	55,000	1,546	56,546
9/30/2027	55,000	3,091	58,091
2/1/2028		773	773
8/1/2028	55,000	773	55,773
9/30/2028	55,000	1,546	56,546
TOTAL	1,230,000	156,096	1,386,096
I&S pays 61.6636%			
CDC pays 38.3364%			

City of Lake Dallas
\$1,160,000 Combination Tax & Revenue Certificates of Obligation
Refunding 2019

Period Ending	Principal	Interest	Total Debt
2/1/2020		6,809	6,809
8/1/2020	65,000	8,395	73,395
9/30/2020	65,000	15,204	80,204
2/1/2021		7,648	7,648
8/1/2021	70,000	7,648	77,648
9/30/2021	70,000	15,295	85,295
2/1/2022		6,843	6,843
8/1/2022	65,000	6,843	71,843
9/30/2022	65,000	13,685	78,685
2/1/2023		6,095	6,095
8/1/2023	70,000	6,095	76,095
9/30/2023	70,000	12,190	82,190
2/1/2024		5,290	5,290
8/1/2024	70,000	5,290	75,290
9/30/2024	70,000	10,580	80,580
2/1/2025		4,485	4,485
8/1/2025	75,000	4,485	79,485
9/30/2025	75,000	8,970	83,970
2/1/2026		3,623	3,623
8/1/2026	75,000	3,623	78,623
9/30/2026	75,000	7,245	82,245
2/1/2027		2,760	2,760
8/1/2027	75,000	2,760	77,760
9/30/2027	75,000	5,520	80,520
2/1/2028		1,898	1,898
8/1/2028	80,000	1,898	81,898
9/30/2028	80,000	3,795	83,795
2/1/2029		978	978
8/1/2029	85,000	978	85,978
9/30/2029	85,000	1,955	86,955
TOTAL	730,000	94,439	824,439
CDC pays 100%			

**City of Lake Dallas
\$700,000 Sales Tax Revenue Bonds
Series 2019**

Period Ending	Principal	Interest	Total Debt
2/1/2020		27,277	27,277
8/1/2020		14,700	14,700
9/30/2020	-	41,977	41,977
2/1/2021		14,700	14,700
8/1/2021	15,000	14,700	29,700
9/30/2021	15,000	29,400	44,400
2/1/2022		14,385	14,385
8/1/2022	30,000	14,385	44,385
9/30/2022	30,000	28,770	58,770
2/1/2023		13,755	13,755
8/1/2023	55,000	13,755	68,755
9/30/2023	55,000	27,510	82,510
2/1/2024		12,600	12,600
8/1/2024	60,000	12,600	72,600
9/30/2024	60,000	25,200	85,200
2/1/2025		11,340	11,340
8/1/2025	60,000	11,340	71,340
9/30/2025	60,000	22,680	82,680
2/1/2026		10,080	10,080
8/1/2026	60,000	10,080	70,080
9/30/2026	60,000	20,160	80,160
2/1/2027		8,820	8,820
8/1/2027	135,000	8,820	143,820
9/30/2027	135,000	17,640	152,640
2/1/2028		5,985	5,985
8/1/2028	140,000	5,985	145,985
9/30/2028	140,000	11,970	151,970
2/1/2029		3,045	3,045
8/1/2029	145,000	3,045	148,045
9/30/2029	145,000	6,090	151,090
TOTAL	700,000	231,397	931,397
CDC pays 100%			

City of Lake Dallas
\$2,045,000 Certification of Obligation Bonds
Series 2019

Period Ending	Principal	Interest	Total Debt
2/1/2020		19,075	19,075
8/1/2020	100,000	23,518	123,518
9/30/2020	100,000	42,593	142,593
2/1/2021		22,368	22,368
8/1/2021	110,000	22,368	132,368
9/30/2021	110,000	44,735	154,735
2/1/2022		21,103	21,103
8/1/2022	155,000	21,104	176,104
9/30/2022	155,000	42,206	197,206
2/1/2023		19,320	19,320
8/1/2023	220,000	19,320	239,320
9/30/2023	220,000	38,640	258,640
2/1/2024		16,790	16,790
8/1/2024	230,000	16,790	246,790
9/30/2024	230,000	33,580	263,580
2/1/2025		14,145	14,145
8/1/2025	230,000	14,145	244,145
9/30/2025	230,000	28,290	258,290
2/1/2026		11,500	11,500
8/1/2026	235,000	11,500	246,500
9/30/2026	235,000	23,000	258,000
2/1/2027		8,798	8,798
8/1/2027	250,000	8,798	258,798
9/30/2027	250,000	17,595	267,595
2/1/2028		5,923	5,923
8/1/2028	255,000	5,923	260,923
9/30/2028	255,000	11,845	266,845
2/1/2029		2,990	2,990
8/1/2029	260,000	2,990	262,990
9/30/2029	260,000	5,980	265,980
TOTAL	2,045,000	288,464	2,333,464
I&S pays 100%			

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 \$21,000 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	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Interest Income - Special Revenue DFS	91	-	120	100
Donations Animal Rescue	19,718	20,000	20,000	21,000
Total Revenues	19,809	20,000	20,120	21,100
Contractual Services				
Animal Rescue Expenses	18,732	20,000	20,000	21,000
Transfer to General Fund	-	-	-	-
Total Expenditures	18,732	20,000	20,000	21,000
Net Change in Fund Balance	1,077	-	120	100
Fund Balance, Beginning	3,304	4,381	4,381	4,501
Fund Balance, Ending	4,381	4,381	4,501	4,601

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 2019-20 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 \$8,000.

CHILD SAFETY FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Municipal Court Child Safety Fees	9,346	8,000	13,200	8,000
Interest Income - Special Revenue DFS	456	-	500	400
Total Revenues	9,802	8,000	13,700	8,400
Contractual Services				
Mun Ct Child Safety Program	15,876	12,500	12,500	8,000
Transfer to Kids n' Cops Fund			5,000	
Transfer to General Fund	5,000	-		-
Total Expenditures	20,876	12,500	17,500	8,000
Net Change in Fund Balance	(11,074)	(4,500)	(3,800)	400
Fund Balance, Beginning	25,104	14,030	14,030	10,230
Fund Balance, Ending	14,030	9,530	10,230	10,630

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 2019-20 is \$6,250, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are \$23,000 for bailiff costs and security enhancement to court entry points.

COURT SECURITY FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Municipal Court Security Fees	4,799	4,600	6,100	5,500
Interest Income - Special Revenue DFS	737	-	1,000	750
Transfer In	-	-	-	-
Total Revenue	5,536	4,600	7,100	6,250
Supplies				
Bailiff	2,500	4,000	2,500	3,000
Office Expenses	-	20,000	6,500	20,000
Total Expenditures	2,500	24,000	9,000	23,000
Net Change in Fund Balance	3,036	(19,400)	(1,900)	(16,750)
Fund Balance, Beginning	39,718	42,754	42,754	40,854
Fund Balance, Ending	42,754	23,354	40,854	24,104

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 2019-20 is \$6,900, 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
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Municipal Court Technology Fees	6,208	6,000	7,500	6,500
Interest Income - Special Revenue DFS	392	-	485	400
Total Revenues	6,600	6,000	7,985	6,900
Contractual Services				
Information Technology	4,730	11,000	22,000	11,000
Transfer to General Fund	-	-	-	-
Total Expenditures	4,730	11,000	22,000	11,000
Net Change in Fund Balance	1,870	(5,000)	(14,015)	(4,100)
Fund Balance, Beginning	22,937	24,807	24,807	10,792
Fund Balance, Ending	24,807	19,807	10,792	6,692

Asset Forfeiture Special Revenue Fund

General

The Asset Forfeiture Special Revenue Fund is dedicated and may only be spent on certain statutorily defined purposed according to Chapter 59 of the Texas Code of Criminal Procedure.

Policy

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

Condition

Presently, the Asset Forfeiture 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 2019-20 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 \$9,000 for the purchasing of any needed equipment and training used for the safety of the public and the safety of the police officers.

DRUG SEIZURE FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Seizure Revenue	2,674	-	8,010	-
Interest Income - Special Revenue DFS	61	-	230	250
Transfer from General Fund	-	-		
Total Revenues	2,735	-	8,240	250
Contractual Services				
Pub Saf Seizure Program	1,456	3,000	8,500	9,000
Total Expenditures	1,456	3,000	8,500	9,000
Net Change in Fund Balance	1,279	(3,000)	(260)	(8,750)
Fund Balance, Beginning	8,137	9,416	9,416	9,156
Fund Balance, Ending	9,416	6,416	9,156	406

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 revenue and expenditures are recorded in a dedicated fund independently of the City's General Fund. There two events that are financed through the HOT Fund, Mardi Gras, and Fourth of July.

The City presently has one hotel and one retreat-based rental facility that contribute to this fund.

Recommendation

The projected revenue for FY 2019-20 is \$65,750, which is based on historical numbers and are dependent on the amount of revenue collected. Authorized expenditures are \$43,200 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
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Hotel Occupancy Tax	84,978	70,000	65,000	65,000
Interest Income - Special Revenue DFS	237	-	750	750
Transfer from Gen Fd	-	-	-	-
Total Revenues	85,215	70,000	65,750	65,750
Personnel				
Contract Labor	-	42,000	3,500	10,000
Supplies				
Office Supplies	30	100	-	-
Printing	1,259	500	500	500
Advertising	582	2,000	2,000	2,000
Dues & Memberships	698	700	700	700
Telephone-Mobile	-	-		
Community Events	31,103	30,000	30,000	30,000
Contractual Services				
Consultants & Professionals	-	-	-	-
Total Expenditures	33,672	75,300	36,700	43,200
Net Change in Fund Balance	51,543	(5,300)	29,050	22,550
Fund Balance, Beginning	20,025	71,568	71,568	100,618
Fund Balance, Ending	71,568	66,268	100,618	123,168

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 2019-20 is \$1,000, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are \$30,000 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. This also contains budgeted funds for a proposed truancy program.

JUVENILE CASE MANAGEMENT FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Juvenile Case Mgt Fees	571	400	220	
Interest Income - Special Revenue DFS	2,653	-	3,350	1,000
Total Revenues	3,224	400	3,570	1,000
Contractual Services				
Mun Ct JCM Program	440	4,000	500	20,000
Transfer to General Fund	-	-	-	10,000
Total Expenditures	440	4,000	500	30,000
Net Change in Fund Balance	2,784	(3,600)	3,070	(29,000)
Fund Balance, Beginning	147,057	149,841	146,241	149,311
Fund Balance, Ending	149,841	146,241	149,311	120,311

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 2019-20 is \$5,100, 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	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Interest Income - Special Revenue DFS	154	-	172	100
Donations	6,165	5,000	5,111	5,000
Transfer In			5,500	
Total Revenues	6,319	5,000	10,783	5,100
Contractual Services				
Kids N Cops Program	6,176	10,000	8,000	10,000
Total Expenditures	6,176	10,000	8,000	10,000
Excess of Revenues Over (under) Expenditures	143	(5,000)	2,783	(4,900)
Net Change in Fund Balance	143	(5,000)	2,783	(4,900)
Fund Balance, Beginning	4,482	9,624	9,624	12,407
Fund Balance, Ending	9,624	4,624	12,407	7,507

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 will account only 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 2019-20 is \$1,525, 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 to include mandated continuing education and training for contemporary topics related to law enforcement.

LEOSE FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
LEOSE Revenue	1,494	1,500	1,481	1,500
Interest Income - Special Revenue DFS	142	-	90	25
Transfer from General Fund	-	-		-
Total Revenues	1,636	1,500	1,571	1,525
Expenditures				
Travel & Training	6,975	5,000	2,250	5,000
Total Expenditures	6,975	5,000	2,250	5,000
Net Change in Fund Balance	(5,339)	(3,500)	(679)	(3,475)
Fund Balance, Beginning	9,755	4,416	4,416	3,737
Fund Balance, Ending	4,416	916	3,737	262

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 and expenditures are accounting for in a dedicated fund separately from the general fund.

Recommendation

The projected revenue for FY 2019-20 is based solely on donations and is estimated at \$2,125. Authorized expenditures are \$3,000 to fund applicable Library expenditures.

LIBRARY DONATION FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Interest Income - Special Revenue DFS	121	-	160	125
Library Contributions	2,633	2,000	2,750	2,000
Transfer from General Fund	-	-	-	-
Total Revenues	2,754	2,000	2,910	2,125
Expenditures				
Library Donations Expenses	464	1,000	3,000	3,000
Total Expenditures	464	1,000	3,000	3,000
Net Change in Fund Balance	2,290	1,000	(90)	(875)
Fund Balance, Beginning	6,653	8,943	8,943	8,853
Fund Balance, Ending	8,943	9,943	8,853	7,978

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 and expenditures are recorded in a dedicated fund separate from City’s general fund.

Recommendation

The projected revenue for FY 2019-20 is \$1,600, which is based on historical numbers and is dependent on applicable permits. Authorized is \$1,500 from this account to fund applicable park improvement and maintenance expenditures.

PARK IMPROVEMENT FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Fees - Park Improvement	1,073	1,500	1,650	1,500
Interest Income - Special Revenue DFS	57	-	100	100
Total Revenue	1,130	1,500	1,750	1,600
Expenditures				
Capital Outlay-Park Improvements	1,194	7,000	6,000	1,500
Total Expenditures	1,194	7,000	6,000	1,500
Net Change in Fund Balance	(64)	(5,500)	(4,250)	100
Other Financial Sources				
Transfer In	5,668	5,668	-	-
Total Other Financing Sources	5,668	5,668	-	-
Fund Balance, Beginning	-	5,604	5,604	1,354
Fund Balance, Ending	5,604	168	1,354	1,454

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 and expenditures are recorded in a in a dedicated fund separated from the City’s general fund.

Recommendation

The projected revenue for FY 2019-20 is \$178,250 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are \$291,000 from this account to fund applicable street and sidewalk maintenance projects.

STREET MAINTENANCE SALES TAX FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Sales Tax - Road Maintenance	169,372	163,750	170,000	175,750
Interest Income - Special Revenue DFS	3,615	3,300	5,024	2,500
Total Revenues	172,987	167,050	175,024	178,250
Expenses				
Sidewalk Maintenance	-	6,000	6,000	6,000
Streets Repair Maintenance	258,207	200,000	45,000	250,000
Equipment Maintenance		5,000	-	5,000
Capital Outlay-Heavy Equipment	80,247	20,000	14,164	30,000
Total Expenditures	338,454	231,000	65,164	291,000
Net Change in Fund Balance	(165,467)	(63,950)	109,860	(112,750)
Fund Balance, Beginning	255,968	90,501	90,501	200,361
Fund Balance, Ending	90,501	26,551	200,361	87,611

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 2019-20 is \$101,200 and is based on historical numbers and is dependent on fees generated from park use. Authorized expenditures are \$112,400 for improvements to the entrance kiosk, security cameras, campsite improvements, addition of part-time equivalent temporary seasonal worker to address increased workload, and security costs during certain holidays.

WILLOW GROVE PARK FUND	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Fees - Willow Grove Park	135,200	110,000	82,000	100,000
Interest Income - Special Revenue DFS	736	-	1,200	1,200
Insurance Proceeds	227,323	-	-	-
Total Revenues	363,259	110,000	83,200	101,200
Expenditures				
Salaries-Full Time	-	13,000	-	13,000
Overtime	-	500	-	-
FICA/Medicare Tax	-	995	-	-
Unemployment Tax	-	162	-	-
Worker's Compensation	-	877	-	-
Physicals & Evaluations	-	100	-	-
Contractual Services				
Legal Services	-	4,000	-	2,000
Security	-	8,400	3,000	8,400
Hazmat Cleanup			-	
Maintenance				
Park Maintenance	103,469	35,000	33,000	35,000
Capital Outlay				
Capital Outlay-Park Improvements		49,600	44,000	39,000
Capital Outlay-Vehicles		10,300	10,500	-
Transfers				
Transfer to General Fund		15,000	15,000	15,000
Total Expenditures	103,469	137,934	105,500	112,400
Net Change in Fund Balance	259,790	(27,934)	(22,300)	(11,200)
Fund Balance, Beginning	33,335	293,125	293,125	270,825
Fund Balance, Ending	293,125	265,191	270,825	259,625

Violence Against Women Grant:

General

The Violence Against Women Special Revenue Fund is dedicated and may only be spent on the salaries and benefits of a dedicated investigator that is specially trained in the unique issues frequently encountered in sexual assault, domestic assault, and other similar offenses.

Policy

The Violence Against Women Special Revenue fund is funded by a grant from the Office of the Attorney General, revenues cannot be used for any purpose other than the salary, benefits, and other approved costs for the investigator position.

Condition

Presently, the Violence Against Women 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 2019-20 is \$75,542 and is based State grant information. Authorized expenditures are \$85,000 for salary, benefits, and other related training expenses.

Violence Against Women Grant	Actual	Budget	Projected	Proposed
	FY17-18	FY18-19	FY18-19	FY19-20
Revenues				
Violence Against Women	-	-	58,808	70,542
Transfer In				5,000
Total Revenues	-	-	58,808	75,542
Expenditures				
Salaries-Full Time	-	-	45,572.00	56,191
Overtime	-	-		600
Certification Pay			623.16	300
FICA/Medicare Tax	-	-	652.02	819
Unemployment Tax	-	-	-	162
Worker's Compensation	-	-	1,308.42	2,587
Retirement/ TMRS			5,980.60	8,429
Group Health Insurance				11,869
Physicals & Evaluations	-	-	-	
Supplies				
Operating Supplies			1,665	1,800
Travel and Training	-	-	1,075	2,243
Total Expenditures	-	-	56,876	85,000
Net Change in Fund Balance	-	-	1,932	(9,458)
Fund Balance, Beginning	-	-	-	1,932
Fund Balance, Ending	-	-	10,513	(7,541)

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 2019-20 is \$386,00 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are \$460,075 to cover operational cost and commitments, including \$235,825 in debt service payments and \$72,000 in transfers to the General Fund and Park Fund.

COMMUNITY DEVELOPMENT CORP	Actual FY17-18	Budget FY18-19	Projected FY18-19	Proposed FY19-20
4B Sales Tax	338,744	327,500	350,000	360,000
Interest Income - 4B	6,796	5,000	7,500	8,000
Rental Property Income		-	9,500	18,000
Debt Proceeds		-	700,000	-
Total Revenue	345,540	332,500	1,067,000	386,000
Expenditures				
Contract Labor	-	-	-	-
Office Supplies	39	-	-	-
Special Events	-	-	-	-
Advertising	500	-	-	6,000
Travel & Training	3,305	2,000	175	2,000
Dues & Memberships	150	150	150	150
Flowers/Gifts/Plaques	32	-	-	-
Subscriptions & Publications	-	-	-	-
Utilities	11,334	10,000	11,000	11,000
Accounting & Auditor	2,750	3,000	2,750	3,000
Legal Services	2,127	3,000	3,515	3,000
Engineering	-	-	-	-
Consultants & Professionals	-	-	-	-
Downtown Development	81,560	-	-	-
CDC Downtown BIG Grants	-	15,000	10,000	15,000
Keep Lake Dallas Beautiful	-	-	-	-
Bank Fees	-	2,000	2,000	2,000
Park Maintenance	-	-	-	-
Rental Property Maintenance	-	-	900	3,600
Capital Outlay-CDC Projects	-	14,300	600,702	106,500
Debt Issue Costs	-	-	35,000	-
Transfer to General Fund	24,450	-	-	-
Transfer to General Fund Parks & Admin	72,000	72,000	72,000	72,000
Transfer to Debt Service Fund	219,274	201,132	201,132	235,825
Total Expenditures	417,521	322,582	939,324	460,075
Net Change in Fund Balance	(71,981)	9,918	127,676	(74,075)
Fund Balance, Beginning	518,757	446,777	446,777	574,453
Fund Balance, Ending	446,777	456,695	574,453	500,377

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvements Program (CIP) has been updated and is included below. The FY 2019-20 recommended projects total \$188,612 including: an additional vehicle for Police CID and replacement vehicle for the Parks Department. Replacement AC Units for City Hall, Library, Animal Shelter and the Fire Station. Replacement tile for police department and the final phase renovation of the property room. Exterior painting and an automated external defibrillator for City Hall. Replacement windows for the Library, and replacement Cat Kennels for the Animal Shelter. There is also \$19,907 budget for technology updates. All the capital improvement requests for Parks are going to be covered by the CDC.

VEHICLE REPLACEMENT PLAN										
2019 - 2024										
					Estimated Replacement Costs					
	Year	Make	Model	Dept.	FY 2019-2020	FY 2020-2021	FY2021-2022	FY 2022-2023	FY2023-2024	Notes
1	2017	Ford	F250	PW						Replace 2023 or 2024
2	2016	Ford	F550 Dump Truck	PW						Replace 2028
3	2010	Ford	F150	PW		\$35,000				
4	2006	Ford	F250	PARKS	\$55,000					Replace with Utility Bed Truck
5	2006	Ford	F150	PW	**\$27,000					Repurpose to Code Enforcement
6	1992	GMC	Top Kick Dump Truck	PW		\$50,000				
7	2004	Ford	F150	PW	**\$35,000					
8	1999	Ford	F150	Code						
9	2007	Dodge	Durango	Admin		\$35,000				Replace with passenger van
10	2012	Dodge	Charger	PD						Replace 2018 due to hail damage
11	2013	Dodge	Charger	PD			\$43,000			Repurpose to CID - See Comment Notes
12	2015	Dodge	Charger	PD		\$43,000				
13	2015	Dodge	Charger	CID	\$43,000					See Comment Notes
14	2015	Dodge	Charger	PD						SRO - Replaced 2025
15	2015	Chevrolet	Silverado	AS			\$60,000			
16	2017	Ford	Explorer	PD				\$60,000		
17	2017	Ford	Explorer	PD				\$60,000		
18	2017	Ford	Explorer	PD				\$60,000		
19	2017	Ford	Explorer	PD					\$60,000	
20	2017	Ford	Explorer	PD					\$60,000	
21	1990	Chevrolet	Command Van	PD						
22	2014	John Deere	Zero Turn Mower	PW						
23	2014	John Deere	Zero Turn Mower	PW						WGP - Keep as back up
24	2015	John Deere	Zero Turn Mower	PW		\$10,300				
25	2015	John Deere	Zero Turn Mower	PW			\$10,300			
26	2015	JCB	Backhoe Tractor	PW						Estimated 2025-26 Replacement
27	2015	Bobcat	Skid Steer S550	PW						Estimated 2026-27 Replacement
28	2007	Bobcat	2200	PW						
29	n/a	n/a	Bucket Truck	PW	**\$50,000					*Proposed Purchase
					\$98,000	\$173,300	\$113,300	\$180,000	\$120,000	
					UNFUNDED					

Facilities 5-Year Capital Improvement Plan						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
City Hall	\$27,705	\$30,000	\$20,000	\$20,000	\$0	
Library	\$16,000	\$8,000	\$0	\$15,000	\$15,000	
Animal Shelter	\$19,300	\$18,000	\$0	\$0	\$0	
Public Works Yard	\$0	\$40,000	\$0	\$0	\$0	
Fire Station	\$8,000	\$0	\$0	\$8,000	\$0	
Old City Hall	\$0	\$0	\$8,000	\$0	\$0	
TOTAL	\$71,005	\$0	\$0	\$0	\$0	

Facilities 5-Year Capital Improvement Plan						
City Hall						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
Roof Replacement						\$61,796 remaining in insurance claim money
Foundation inspection/repairs						Covered by CO's
Repair/replace community room floor		\$10,000				Will not be done until foundation issue fixed
Door security implementation						Paid for from Court Security Fund
Kitchen removal		\$15,000				Will need further discussions
Parking lot sealed and re-stripped						Covered by CO's
AC Units (6) installed 2011						Covered by 's
AC Units (2) installed 2002	\$9,000					
AC Units (1) installed 2003		\$9,000				Smaller Unit
AC Units (1) installed 2018						Estimated replacement in 2030
Flooring in PD						We already have the tile this is installation cost
Remodel jail into property/evidence room						Work began in FY17-18
Carpet		\$8,000				City Hall Side of building
Paint building	\$5,000					RPM doing the work
Tile PD Floor	\$5,500					
Renovation for Property Room	\$6,205					
AED	\$2,000					
TOTAL	\$27,705	\$42,000	\$0	\$0	\$0	

Facilities 5-Year Capital Improvement Plan

Animal Shelter

Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	Notes
New fence						Project began in FY 2017-18, will phase in
Storage Building		\$10,000				
Expanded parking			\$10,000			
AC Unit (3) installed 2008	\$11,000	\$22,000				Per new quote dated 6/2419
Cat Kennels	\$8,300					Supplement requested submitted with estimate
Dog Kennels		\$15,000				
Freezer						Installed in 2008, waiting on results of diagnostic before determining replacement schedule
TOTAL	\$19,300	\$47,000	\$10,000	\$0.00	\$0.00	

Facilities 5-Year Capital Improvement Plan						
Library						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	Notes
New front door facing Shady Shores						* Will be done in FY17-18
Door to Director's office						
Door to Main office entry						
Seal and Stripe front parking			4,500			
AC unit replacement (2)	9,000					
AC unit replacement (3)			8,500			
Carpet/Flooring				15,000		
Cameras						
Check Out Table to be ADA				15,000		
Replace Wall/ Meeting Room Expansion					15,000	
Replacement Windows	7,000					
Digital Billboard		10,000				
Replacement of Doors in Restroom						
Remove old book drop box		7,000				
Replace Library Outdoor Dropbox		2,500				
TOTAL	16,000	19,500	13,000	30,000	15,000	

Facilities 5-Year Capital Improvement Plan						
Public Works Yard						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	Notes
New building						Debt Service
New fence and gate						Covered by CO's
Concrete storage bins						Covered by CO's
Site Plan/Engineering						
Parking Lot						Covered by CO's
Total	\$0	\$0	\$0	\$0		

Fire Station						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	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					
AC (1) installed 2014				\$8,000		
AC (1) installed 2016						Estimated Replacement 2026
Sealing of exterior walls						
Total	\$8,000	\$0	\$0	\$8,000	\$0	
	UNFUNDED					

Old City Hall						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	Notes
AC Unit - Installed 2000	**\$8,000					
Ac Unit - Installed 2010			\$8,000			
Roof						
Total	\$0	\$0	\$8,000	\$0	\$0	
	UNFUNDED					

Parks 5-Year Capital Improvements Plan						
Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
City Park	\$17,000	\$43,000	\$408,000	\$25,000	\$100,000	
River Oaks Park	\$1,500	\$1,500	\$0.00	\$0.00	\$0.00	
Community Park	\$6,000	\$20,000	\$0.00	\$0.00	\$0.00	
Thousand Oak Park	\$2,000	\$2,700	\$10,000	\$70,000	\$0.00	
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Willow Grove Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Funded by Willow Grove Park Special Revenue Fund

Parks 5-Year Capital Improvements Plan						
City Park						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
Install Field Lighting (work with local sport Assoc)			\$380,000			
Grade Soccer Fields (work with local sport Assoc)					\$100,000	
Adding Wind Screens for Tennis Courts						
Add Security Cameras for Concession Stand	\$2,500					
Add Security Cameras for Restrooms	\$2,500					
Concrete Walking Trail around Park		\$25,000	\$25,000	\$25,000		
Stage/Amphitheater						
Parking Lot Sealing and Stripping						Covered by CO's
Work Out Equipment/ Flat Work Cost		\$15,000				
Signage for Parks	\$2,000					
Tree Replacement	\$3,000	\$3,000	\$3,000			
Sunscreen for Playground	\$7,000					
Total	\$17,000	\$43,000	\$408,000	\$25,000	\$100,000	

Parks 5-Year Capital Improvements Plan

River Oaks Park

Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
Add Additional Trees		\$1,500				
Replace Park Bench						
Signage for Parks	\$1,500					
Total	\$1,500	\$1,500	\$0	\$0	\$0	

Parks 5-Year Capital Improvements Plan

Community Park

Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
New Picnic Tables						
New Garbage Receptacles						
New Park Benches						
Install Additional Parking						Covered by CO's
Add Security Cameras	\$3,000					
Walking Path						
Playground Replacement						
Tree Replacement	\$1,500					
Signage for Parks	\$1,500					
Sidewalk Trail		\$20,000				
Total	\$6,000	\$20,000	\$0	\$0	\$0	

Parks 5-Year Capital Improvements Plan						
Thousand Oak Park						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	Notes
Replace Thousand Oak Park Sign	\$2,000					
Install concrete Walking Trail			\$10,000			
Playset/Rec. Facility for Park				\$70,000		
Benches		\$1,200				
Garbage Cans		\$1,500				
Water Fountain Replacement						Still researching this.
Total	\$2,000	\$2,700	\$10,000	\$70,000	\$0	

Parks 5-Year Capital Improvements Plan						
Willow Grove Park						
Capital Project	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	NOTES
Repair Lights		\$30,000				
Add Parking	\$6,000					
Replace Bollards			\$4,000			
Repair/Replace Fishing Pier			\$50,000			
Improve RV Campsite Surface	\$2,000	\$2,000				
Add Additional Picnic Tables	\$4,000	\$4,000				
Add Additional Garbage Cans						
Install Electricity to Pavilion		\$12,000				
New Kiosk/Gate						
Improve Boat Launch	\$20,000					
Concrete Walking Trail				\$45,000	\$45,000	\$45,000 additional will be needed in FY 2023-24
Install Additional Camera System		\$10,000				
Repair Bird Viewpoint				\$7,000		
Purchase Mower						
Tree Replacement	\$3,000	\$3,000	\$3,000			
Signage for Parks	\$2,000					
Install water hydrant at Pavilion						
Total	\$37,000	\$61,000	\$57,000	\$52,000	\$45,000	

Information Technology 5-Year Capital Improvements Plan

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
Municipal Court	\$1,300	\$2,350	\$0.00	\$0.00	\$0.00	
Development Services	\$6,907	\$706	\$3,055	\$705	\$705	
Administration	\$2,350	\$4,050	\$2,350	\$2,350	\$0.00	
Library	\$0.00	\$2,500	\$1,400	\$6,000	\$4,000	
Animal Services	\$1,550	\$1,700	\$1,550	\$0.00	\$0.00	
Public Works	\$0.00	\$800	\$0.00	\$3,000	\$1,700	
Police	\$7,800	\$18,300	\$47,000	\$83,000	\$2,800	
Total	\$19,907	\$30,405	\$55,355	\$95,055	\$9,205	

Information Technology 5-Year Capital Improvements Plan

Municipal Court

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	NOTES
Court Administrator desktop (BWH5BY1, Dell, OptiPlex 3010, Windows 7)	\$1,300					
Court Administrator laptop (2CE2062Z38, Hewlett-Packard, HP Pavilion dv7 Notebook PC) & docking station		\$2,000				
Court Administrator monitors (2)		\$350				
Municipal Judge laptop (46B93G2, Dell, Latitude E5570)						Will not replace
Total	\$1,300	\$2,350	\$0.00	\$0.00	\$0.00	

Information Technology 5-Year Capital Improvements Plan

Development Services

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	NOTES
GIS Software	\$2,907	\$705	\$705	\$705	\$705	Needed in order to comply with new state law
Permit Coordinator monitors (2)	\$350					
Permit Coordinator desktop (CRDLXR1, Dell, OptiPlex 390, Windows 7)	\$1,300					
Director of Development Services desktop (CRDJXR1, Dell, OptiPlex 390, Windows 7)						will not replace
Director of Development Services laptop (4XZB0N2, Dell, Latitude 5580) & docking station	\$2,000					The current laptop will not support the GIS software. The old laptop will be repurposed for other organization use.
Director of Development Services monitors (2)	\$350					
Code Compliance Officer laptop (82S79H2, Dell, Latitude 5580)			\$2,000			
Code Compliance Officer monitors (2)			\$350			
Total	\$6,907	\$705	\$3,055	\$705	\$705	

Information Technology 5-Year Capital Improvements Plan

Administration

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	NOTES
City Manager's desktop (5VB4QD2, Dell, OptiPlex 5040, Windows 7)						Will not replace
City Manager's monitors (2)	\$350					
City Manager's laptop (6VY83G2, Dell, Latitude E5570) & docking station	\$2,000					
City Secretary's desktop (FGT0BY1, Dell, OptiPlex 3010, Windows 7)						Will not replace
City Secretary's monitors (2)		\$350				
City Secretary's laptop (D6Q0SQ2, Dell, OptiPlex 3010) & docking station		\$2,000				
Finance Director's desktop (CRDKXR1, Dell, OptiPlex 390, Windows 7)						Will not replace
Finance Director's monitors (2)				\$350		
Finance Director's laptop (HMDF0N2, Dell, Latitude 5580) & docking station				\$2,000		
Com Dev Coord's monitors (2)			\$350			
Com Dev Coord's laptop (4FKZ7S2, Dell, Latitude 5590) & docking station			\$2,000			
Council Chamber laptop (FT6D3H2, Dell, Latitude E5570)		\$1,700				
Council chamber audio equipment		??				
Council chamber projector (BENQ)		??				
Total	\$2,350	\$4,050	\$2,350	\$2,350	\$0	

Information Technology 5-Year Capital Improvements Plan

Library

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
PC Monitors				\$1,200	\$800	
Director's Laptop (59955275053, Surface Pro)		\$2,500				
Patron Computer - not assembled (6NTCDV2, OptiPlex 3050)						Plan to replace FY2025/26
Patron Computer - not assembled (6NT8DV2, OptiPlex 3050)						Plan to replace FY2025/26
Patron Computer - not assembled (6NT7DV2, OptiPlex 3050)						Plan to replace FY2025/26
Circulation Desk Computer (6NTBDV2, OptiPlex 3050)						Plan to replace FY2026/27
Circulation Desk Computer (6NV6DV2, OptiPlex 3050)						Plan to replace FY2026/27
Staff Laptop (FRH7BV2, Latitude 3590)			\$1,400			
Patron Facing Online Catalog (FN3FMF2, OptiPlex 3040)				\$800		
Patron Facing Self-Checkout (D2BCMF2, OptiPlex 3040)				\$800		
Print Release Station (DW635F2, OptiPlex 3040)				\$800		
Computer Network PC (H3735F2, OptiPlex 3040)				\$800		
Staff Desk Computer (9X635F2, OptiPlex 3040)				\$800		
Staff Circulation Desk Computer (FHLHCH2, OptiPlex 3050)						Plan to replace FY2026/27
Staff Desk Computer (FX635F2, OptiPlex 3040)				\$800		
Patron Computer (HS0ZVP2, OptiPlex 3050)						Plan to replace FY2025/26
Patron Computer (6NT9DV2, OptiPlex 3050)						Plan to replace FY2025/26
Patron Computer (HSLZVP2, OptiPlex 3050)						Plan to replace FY2024/25
Computer Network PC (B5FFPS1, OptiPlex 390)						Will not be replaced
Patron Computer (2SH1MP2, OptiPlex 3050)						Plan to replace FY2024/25
Patron Computer (2RZYLP2, OptiPlex 3050)						Plan to replace FY2024/25
Patron Computer (2XFPLP2, OptiPlex 3050)						Plan to replace FY2024/25
Patron Computer (2S62MP2, OptiPlex 3050)					\$800	
Print Release Station (19C3JN1, OptiPlex 780)						Will not be replaced
Patron Computer (2RRZLP2, OptiPlex 3050)					\$800	
Patron Computer (OptiPlex 3050)					\$800	
Patron Computer (OptiPlex 3050)					\$800	
iPad Mini						Will not be replaced
iPad Mini						Will not be replaced
iPad						Will not be replaced
	\$0	\$2,500	\$1,400	\$6,000	\$4,000	

Information Technology 5-Year Capital Improvements Plan

Animal Services

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
Animal Services Manager's desktop (9NB8BY1, Dell, OptiPlex 3010. Windows Pro 10)		\$1,400				
Animal Services Manager's monitors (2)		\$300				
Animal Control Officer monitor	\$150					
Animal Control Officer desktop (9ND9BYI, Dell, OptiPlex 3010, Windows 7)	\$1,400					
Front Desk (6NB7DV2, Dell, OptiPlex 3050, Office Home and Business 2016)			\$1,400			
Front Desk monitor			\$150			
Total	\$1,550	\$1,700	\$1,550	\$0	\$0	

Information Technology 5-Year Capital Improvements Plan

Public Works & Parks

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
Public Works Manager laptop (005102674054, Microsoft Surface Book II) & docking station				\$3,000		
Public Works Office desktop (MP1ALNW8, LENOVO)					\$1,700	
Tablet for Public Works		\$800				
Total	\$0	\$800	\$0	\$3,000	\$1,700	

Information Technology 5-Year Capital Improvements Plan

Police

Capital Projects	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY2023-2024	NOTES
MDC's (2017)			\$12,000	\$8,000		Replace with new patrol vehicles
Citation Writers (4-2019)						
Citation Printers (3-2010 and 3-2012)						As funds from court allow
Police Radios (2016)				\$50,000		
Chief's desktop (BWS5BY1, Dell, Optiplex 3010, Windows 7)	\$1,300					
Patrol Lieutenant desktop (89V88Y1, Dell, Optiplex 7010, Windows 7)	\$1,300					
CID Lieutenant desktop (4T9HBM2, Dell, Optiplex 3050, Window 10)					\$1,400	
Records Manager desktop (4PXD PW1, Dell, Optiplex 3010, Windows 7)	\$1,300					
Records Assistant desktop (9ND8BWY, Dell, Optiplex 3010, Windows 7)		\$1,300				
Patrol Desktop 1 (9N9CBY1, Dell, Optiplex 3010, Windows 7)	\$1,300					
Patrol Desktop 2 (9NBCBY1, Dell, Optiplex 3010, Windows 7)	\$1,300					
Patrol Sergeant desktop (BWR7BY1, Dell, Optiplex 3010 Windows 7)	\$1,300					
CID Investigator 1 desktop (D9599M2, Dell, Optiplex 7050 Windows 10)					\$1,400	
CID Investigator 2 / VAWA desktop (2T3KDW2, Dell, Optiplex 3060, Windows 10)						Replace FY2024-2025
SRO Laptop (JGLQRX1, Dell, Inspiron 3721, Windows 7)						Will not replace.
Chief's Laptop (G5831G2, Dell, Latitude E5570, Windows 10)			\$1,500			
CID Laptop (FM231G2 Dell, Latitude E5570, Windows 10)			\$1,500			
Photogrammetry Laptop (FAN0CX41480344D, ASUS, G501J, Windows 10)						Replace as funds become available
DVD Writer (2015)		\$2,000				Consider server storage for backup
Domain Controller (2019)						Lease agreement replacement
L3 Server (2017)		\$15,000				
CRIMES server (2019)						Seven-year warranty
Body Cameras (2019)			\$7,000			
In-car police radios (2016)			\$25,000	\$25,000		Replace with new patrol vehicles
Total	\$7,800	\$18,300	\$47,000	\$83,000	\$2,800	