



Lake Dallas
T E X A S



**ANNUAL
BUDGET**

FISCAL YEAR

2022-2023

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CITY OF LAKE DALLAS, TEXAS

ORDINANCE NO. 2022-06

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, AND CATEGORY APPROPRIATIONS FOR EACH FUND AND DEPARTMENT, PROJECT AND ACCOUNT; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR INTER-FUND TRANSFERS; PROVIDING FOR INVESTMENT OF CERTAIN FUNDS; PROVIDING FOR FISCAL AND BUDGETARY POLICY GUIDELINES; 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 Budget Estimate of expenditures and revenues of all city departments, activities and offices for the fiscal year beginning October 1, 2022, and ending September 30, 2023 (“the FY 2022-2023 Budget”), and

WHEREAS, the proposed FY 2022-2023 Budget has been filed with the City Secretary of the City of Lake Dallas as required by law; and

WHEREAS, notice of public hearing upon the proposed FY 2022-2023 Budget has been duly and legally posted or published as required by law; and,

WHEREAS, said public hearing was held on August 25, 2022, and whereon full and final consideration was given the proposed FY 2022-2023 Budget; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, has determined that the proposed FY 2022-2023 Budget will be sufficient to provide the needed services to Lake Dallas residents.

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, 2022, and ending September 30, 2023, the FY 2022-2023 Budget heretofore prepared by the City Manager and submitted to the City Council for its consideration and approval, said Budget for the different funds of the City of Lake Dallas are hereby fixed as follows:

Fund Title	FY2023 Budget
General Fund	\$5,888,866
Debt Service	\$611,794
Community Development Corporation	\$499,660
Street Maintenance	\$361,000
Hotel Occupancy Tax	\$44,868
Court Technology	\$200
Court Security	\$7,000
LEOSE Training	\$1,200
Child Safety	\$15,000
Juvenile Case Management	\$0.00
Drug Seizure	\$300
Kids N Cops	\$13,000
Willow Grove Park	\$201,816
Animal Rescue	\$10,000
Library Donations	\$9,725
Park Improvement	\$1,718
VAWA Grant	\$136,224
The Coronavirus SLFRF Fund	\$0.00
Stormwater Drainage	\$192,200
Trunk or Treat	\$3,300
Light Up the Season	\$0.00
General Capital Projects	\$444,331
Total	\$8,442,202

The above said budget is hereby approved for a total of \$8,442,202 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 funds of the Government of the City of Lake Dallas, together with the various activities and improvements as set forth in said FY 2022-2023 Budget, and expenditures under these appropriations shall not exceed the approved fund budget unless and until the budget shall be amended by a Council-approved budget amendment, and further the expenditures shall be in accordance with the uses and purposes of the respective funds, as provided for in said FY 2022-2023 Budget. The City Manager is hereby authorized to make expenditures under this FY 2022-2023 Budget, without budget amendment, which exceed specific line items within each fund.

SECTION 2. The Budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023, approved herein, is on file in the City Secretary Office.

SECTION 3. The expenditures during the fiscal year beginning October 1, 2022, and ending September 30, 2023, shall be made in accordance with the FY 2022-2023 Budget approved by this ordinance unless otherwise authorized by duly enacted ordinance of the City of Lake Dallas.

SECTION 4. The City Manager be and is hereby authorized in accordance with the provisions of Section 6.17 of the City Charter to approve expenditures up to the amount set forth in the financial policies adopted by the City Council, with any expenditure over such amount requiring the approval of the City Council.

SECTION 5. The City Manager be and is hereby authorized to make interfund transfers in accordance with budgeted appropriations during the fiscal year.

SECTION 6. The City Manager and/or the designated Investment Officer is authorized to invest idle funds, whether operating funds or bond funds in accordance with the City’s Investment Policy as prescribed by the Public Funds Investment Act.

SECTION 7. The administration and execution of said budget for fiscal year beginning October 1, 2022 and ending September 30, 2023, shall be subject to certain fiscal and budgetary policies as adopted by the City Council.

SECTION 8. This Ordinance shall take effect immediately from and after approval.

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	✓	
Kristy Bleau, Councilmember-Place 2	✓	
Cheryl McClain, Councilmember – Place 3	✓	
Rudy Glynn Vrba, Councilmember – Place 4	✓	
Adam Peabody, Councilmember –Place 5	✓	

WITH 5 VOTING “AYE” AND 0 VOTING “NAY,” THIS ORDINANCE NO. 2022-06 WAS PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 25th DAY OF AUGUST 2022.

APPROVED:

Andi Nolan

 Andi Nolan, Mayor

ATTEST:

Codi Delcambre

 Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

Kevin B. Laughlin

 Kevin B. Laughlin, City Attorney
 (kbl:8/19/2022:131104)



Fiscal Year (FY) 2022-23 Budget

Submitted to: The Mayor and City Council on August 5, 2022

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 \$208,946, which is a 5.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls is \$3,832,019

Property Tax Rate Comparison

	Fiscal Year 2021 – 2022	Fiscal Year 2022 - 2023
Property Tax Rate	.614123	.567252
No New Revenue Rate	.605546	.536247
Voter Approval Rate	.650778	.567252
Debt Tax Rate	.055783	.049611

Municipal Debt Obligation supported by property tax: \$366,152

Prepared by:

Kandace Lesley
City Manager

Alan Sawyer
Chief of Police

Codi Delcambre
City Secretary

Jennifer Oakes
Finance Director

Layne Cline
Public Works Superintendent

Cynthia Uber
Animal Services Manager

Elected Officials

Andi Nolan, Mayor
anolan@lakedallas.com
Term expires May 2025

Megan Ray, Council Member Place 1
mray@lakedallas.com
Term expires May 2024

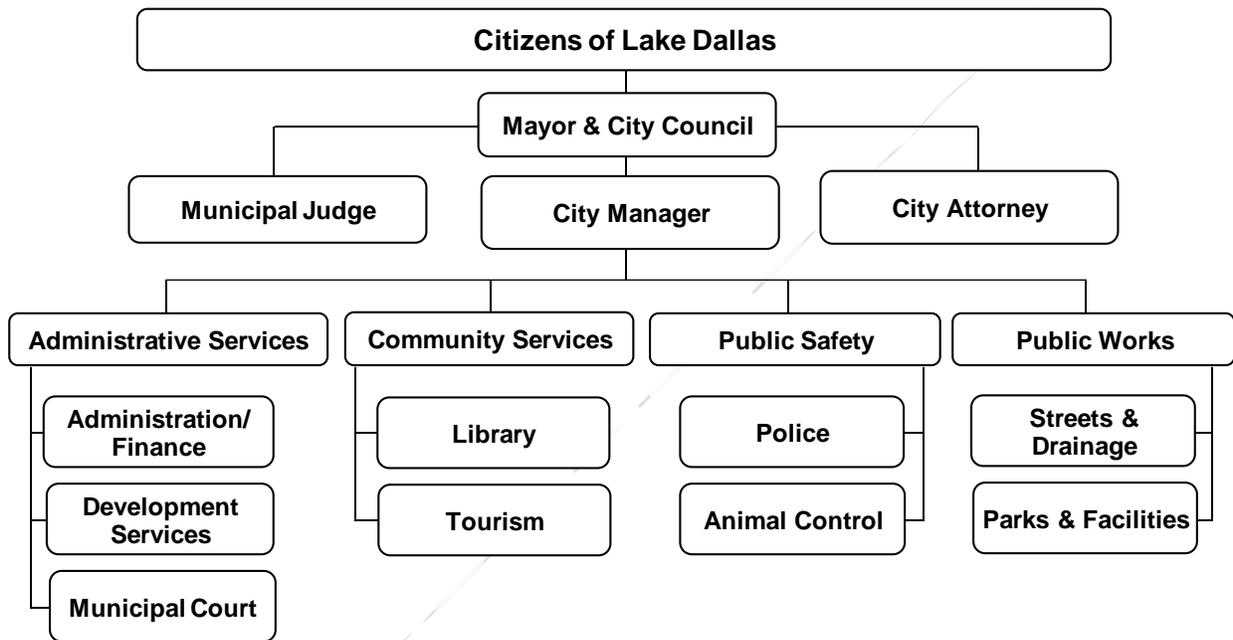
Kristy Bleau, Council Member Place 2
kbleau@lakedallas.com
Term expires May 2025

Cheryl McClain, Mayor Pro Tem, Council Member Place 3
cmcclain@lakedallas.com
Term expires May 2024

Glynn Rudy Vrba, Council Member Place 4
rverba@lakedallas.com
Term expires May 2025

Adam Peabody, Council Member Place 5
apeabody@lakedallas.com
Term expires May 2024

Organizational Chart for FY 2022-23



Boards, Commissions, & Committees

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 because 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.



August 5, 2022

Honorable Mayor, City Council and Citizens:

It is my pleasure to present the City of Lake Dallas' **Fiscal Year 2022 - 2023 (FY 2023) Annual Executive Budget**. This budget fulfills the City of Lake Dallas' Home Rule Charter and provides the operational and financial plan for FY 2023 (October 1, 2022 thru September 30, 2023), and that which was developed to allocate available resources to accomplish the City's goals and objectives.

As you are aware, the City has met several challenges over the past three fiscal years brought on by the obstacles of COVID-19 and the attrition of key City Officials. The pandemic wreaked havoc on the national economy. However, Texas has rebounded with significant growth. In a statement released on March 31, 2022, the Texas Economic Development Corporation, based in Austin, reported that Texas is the ninth largest economy in the world according to the Gross Domestic Product (GDP) and "saw a 10.1% increase in annual rate of growth of real GDP in the last quarter of 2021 – compared to the national average of 6.9%." Economic diversity, multiple institutions of higher education, business-centric values, usable ports, viable public transportation, large and multi-skilled workforce, and tax-friendly mindset are attributed to Texas' long history of economic strength and stability. As you are aware, Denton County is part of this increase in development. The US Census Bureau data shows that "Denton County was one of three North Texas counties with 'top 10' high population growth in 2021 with more than 20,000 new residents. (North Texas Daily, April 7)" Even though Lake Dallas may never be a "boom town", we are seeing growth. Last year, Falcon Place began with the expectation of being completed in 2022. Other possible future City projects may bring about additional growth – new development, stormwater utility drainage fee collections, and roadway improvements.

Looking forward to taking steps into our future, we begin by planning it today through developing business practices and good fiscal stewardship. The budget is the single most important document that comprehensively addresses current and future plans. It provides working and planning tools that are used to determine and communicate desired levels of service, maintenance, and infrastructure that which the City Council determines to be necessary for the community.

Moving ahead with staffing efforts and the development of internal practices and policies, City Staff is working diligently to right-size the organization. While the tax rate reduced by 7.6%, we developed a fiscally prudent plan to offset any losses while maintaining services to our community. The voter approval rate will **decrease** from \$0.614123 to \$0.567252, which is a \$208,946 **increase** in property tax revenue.

Goals for the FY 2023 Annual Executive Budget include, but are not limited to, providing a reduction in staffing levels, beginning to develop best practices regarding fiscal policies and capital improvement planning, and maintaining a fund balance in accordance with professionally accepted standards. In



addition to several expenses they will forego, Staff began to plan for preventative predictive maintenance programs, “replacement funding” of capital expenses, and capital improvement planning. (Many of these approaches will be on-going and span multiple years.) Additional highlights of the FY 2023 Annual Executive Budget continue below.

GENERAL FUND

The overall anticipated percent difference between FY 2022 (re-forecasted) and FY 2023 is a **0.6% decrease**, which includes a 2% COLA for employees (no merit-based increases during FY 2023).

FY 2023 Breakdown

Revenue	\$5,888,917
Expenditures	\$5,888,866
Capital Outlay	\$ 222,168

Personnel Services & O&M Expenses:

- Development Services - An audit and reorganization of Development Services was conducted to better serve the community and achieve fiscal stewardship. Changes made included cost savings measures through privatization, the elimination of the Director position, un-funding one of the two Code Compliance Officer positions, and a minor decrease in operational expense. Overall net effect is a **29.8% decrease**.
- Administration - With the understanding that this department incurs costs for some city-wide services, an audit and reorganization of Administration was conducted to achieve organizational streamlining and to meet internal process needs. Changes resulted in the development of a better classification structure, and a decrease in consulting, operational, training and program expenditures. Due to an increase in legal, engineering and technology fees (city-wide services), Administrative Services will incur an overall estimated 4% increase.
- Library Services – The most notable change to this department is a **28% decrease** in expenditures. Changes result from the City Council and citizen discussion regarding these services. Operational supplies will be purchased through special revenue funds that result directly from grants and/or Friends of the Library fund-raising efforts. Staff is also looking at modifying hours of operations to better reflect current patronage trends and privatization of services. Due to attrition, the full-time Director position is now vacant and could possibly be filled with a full-time managerial position (Librarian). Regardless of possible reorganization, the Director and two of the four part-time positions will be un-funded.
- Animal Services - Although they will experience a 2% increase, the Animal Services Manager is directed to increase fund-raising efforts and seek out new funding resources (e.g., grants) to assist in defraying operational costs. We are also exploring an improved service contract with another city to defray costs.
- Parks - The department will reduce its FTE from 1.5 to 1.0 by removing the part-time seasonal position, which is funded by the Willow Grove Park revenue fund. Funding for personnel services in this



department will change. Instead of the full-time parks maintenance position being funded solely from the General Fund, it will be funded 50/50 between the General Fund and Willow Grove Park Special Revenue fund. This method of budgeting will yield an overall **44% decrease**.

Additionally, Staff is scheduled to conduct a cost benefit analysis on privatizing mowing and landscaping, which will have an impact on the FY 2024 budget.

- Streets & Drainage - By moving the one-time capital purchases, recording street maintenance in the street maintenance fund, and delaying a few future operating expenses, this department will realize an estimate **9% decrease**.
- Police – Although 1 additional police officer position will be added, personnel changes include removing the part-time records technician and delaying recruitment of the newly added police officer position until mid-year (April 1st) AND provided that current vacancies are filled and the VAWA grant awarded. These changes produce an overall 16% increase. The total number of FTEs will increase from 17.5 to 18.0.

With the removal of the part-time parks maintenance worker, part-time records technician and full-time Director of Development Services, and the addition of one police officer position, the total FTEs for FY 2023 reduces from 40.0 to 39.0.

DEBT SERVICE FUNDS

Total Debt Service Payments are \$596,647 with \$366,144 deriving from Property Tax and \$230,503 from Lake Dallas Community Development Corporation. (The second \$79,744 repayment from the CDC to the City is not included in the CDC amount.)

The total outstanding debt for the City as of October 1, 2022 is expected to be \$3,912,611.

SPECIAL REVENUE FUNDS

The City has nineteen special revenue funds with an anticipated total revenue of \$1,009,229 and total expenditures of \$997,550 for FY 2023. All revenues received from the special revenue funds may only be spent on specific uses and certain statutorily defined purposes. The total ending balance as of September 30, 2023, is estimated to be \$902,818.

FY 2023 has the addition of the Trunk or Treat, Coronavirus Local & State Fiscal Recovery, and Christmas special revenue funds. As with the other special revenue funds, expenditures are recovered only from corresponding revenue.

CAPITAL PROJECTS

The City will have a healthy reserve of approximately 42% by the end of FY 2023. Therefore, all one-time capital purchases will be absorbed by the reserve, rather than a cost through next year's operating expenses.



COMMUNITY DEVELOPMENT CORPORATION

The Community Development Corporation budget is included in the FY 2023 Annual Executive Budget. Projected revenues are \$470,300 and expenditures are at \$499,660. Fund balance at the end of FY 2023 is estimated at \$146,518.

“Thank you” to the City Councilmembers for their hard work and dedication to the citizens and employees of Lake Dallas, and for the input into the preparation this budget. My deepest expression of appreciation and gratitude to Staff for all their hard work and dedication that ensures our success. With a continued positive partnership with and support of City Council and talented Staff, I am confident that collectively we can move forward from the past to achieve good things for the Citizens of Lake Dallas.

Respectfully yours,

K Lesley

Kandace Lesley, MPA
City Manager

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 2022-23 Budget is separated into four different funds, with its own revenue source and fund expenditures. These funds are also classified by fund group: General Fund, Debt Service (I&S) Fund, Special Revenue Funds and Component Unites of Government Funds.

Budget Basis

The budget for the General, Debt Service, Special Revenue Funds and Community Development Corporation 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.

Summary of all Funds

Fund	Estimated Fund Balance 9/30/2021	Adopted Budget Revenues FY2023	Adopted Expenditures FY2023	Estimated Fund Balance 9/30/2023
General Fund	2,518,892	5,859,871	5,888,866	2,489,897
Debt Service	(35,038)	639,167	611,794	(7,665)
Community Development Corp.	175,878	470,300	499,660	146,518
Street Maintenance	361,454	235,080	361,000	235,534
Hotel Occupancy Tax	76,238	65,000	44,868	96,370
Court Technology	994	4,055	200	4,849
Court Security	63,322	5,013	7,000	61,335
LEOSE Training	277	1,201	1,200	278
Child Safety	31,388	10,007	15,000	26,395
Juvenile Case Management	166,440	1,100	-	167,540
Drug Seizure	4,683	101	300	4,484
Kids N Cops	13,600	10,603	13,000	11,203
Willow Grove Park	87,177	120,015	201,816	5,376
Animal Rescue	16,334	10,002	10,000	16,336
Library Donations	15,126	10,001	9,725	15,402
Park Improvement	1,718	-	1,718	-
VAWA Grant	52,388	132,000	136,224	48,164
The Coronavirus SLFRF Fund	1,998,500	-	-	1,998,500
Stormwater Drainage Fund	-	400,000	192,200	207,800
Trunk or Treat Fund	1,741	3,300	3,300	1,741
Light Up the Season Fund	-	-	-	-
General Capital Projects	544,031	300	444,331	100,000
Total	6,095,143	7,977,116	8,442,202	5,630,057

General Fund

Fund Description

The General Fund reflects the City's general service operations. The General Fund is the largest governmental fund and accounts for most of the financial resources of the general government. General Fund revenues include property tax, sales tax, licenses and permits, service charges and other types of revenue. The General Fund usually includes most of the basic operating services, such as fire and police protection, development services, street maintenance, library, parks and recreation and general government administration. The General Fund's two major revenue sources are sales and ad valorem taxes.

Fund Narrative

During the budget process, the General Fund usually receives the most scrutiny from city staff, the city council, and the public. The attention is deserved because General Fund reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits. The following narrative reports the major aspects of the General Fund budget for both the concluding and new fiscal year. Operational accomplishments and goals are reported in the department narratives.

Concluding Fiscal Year Performance

Revenues for FY2022 are estimated to be \$5,922,031. This is an increase of \$138,920 or 2.4% when compared to the adopted budget. The amount also represents an increase of \$282,378 or 5% above the FY2021 actual revenues. Revenues collected from property and sales taxes are expected to be slightly above the budgeted amounts. Expenditures are expected to total \$5,888,866 in FY2022. Even with revenue and expenditures trending above budget, the ending fund balance is estimated to be \$2,795,345 which is \$89,661 (3.3%) above the adopted budget.

FY2022-2023 Budget Narrative

There are two components that make up the City's ad valorem tax rate of \$0.567252 per \$100 of appraised value: operations & maintenance (\$0.517641) and debt service (\$0.049761). A tax rate of \$0.517641 is levied to generate revenues to fund the operations and maintenance activities budgeted in the General Fund. The revenue generated from this portion of the tax rate will increase in FY2023 to \$3,832,019. Sales taxes trends identify a 22% increase in FY2023 for an additional \$234,400. Licenses and Permits will significantly decrease due to FY2022's new development addition nearing completion and no new residential additions anticipated at this time. Expenditures will increase to \$5,888,866 (1.8%) due to rising personnel service expenses such as health insurance and property and liability insurance. Fund balance at the end of the fiscal year is estimated at \$2,489,897 which is approximately \$305,448 lower than FY2022. The estimated fund balance at the end of FY2023 is about 42% of total expenditures which is above the established 25% reserve policy.

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 2022-23 that would require approximately \$1,472,216 in the fund balance. The estimated total reserve balance at the end of FY2022 is \$2,795,345 and the estimated reserve fund balance equal to 25% of general fund expenditures for FY22 is \$1,480,508. The table below provides a listing of the ending reserve fund balances for the previous fiscal year, budgeted and projected ending fund balance for FY2022, and the proposed ending fund balance for FY2023. 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.

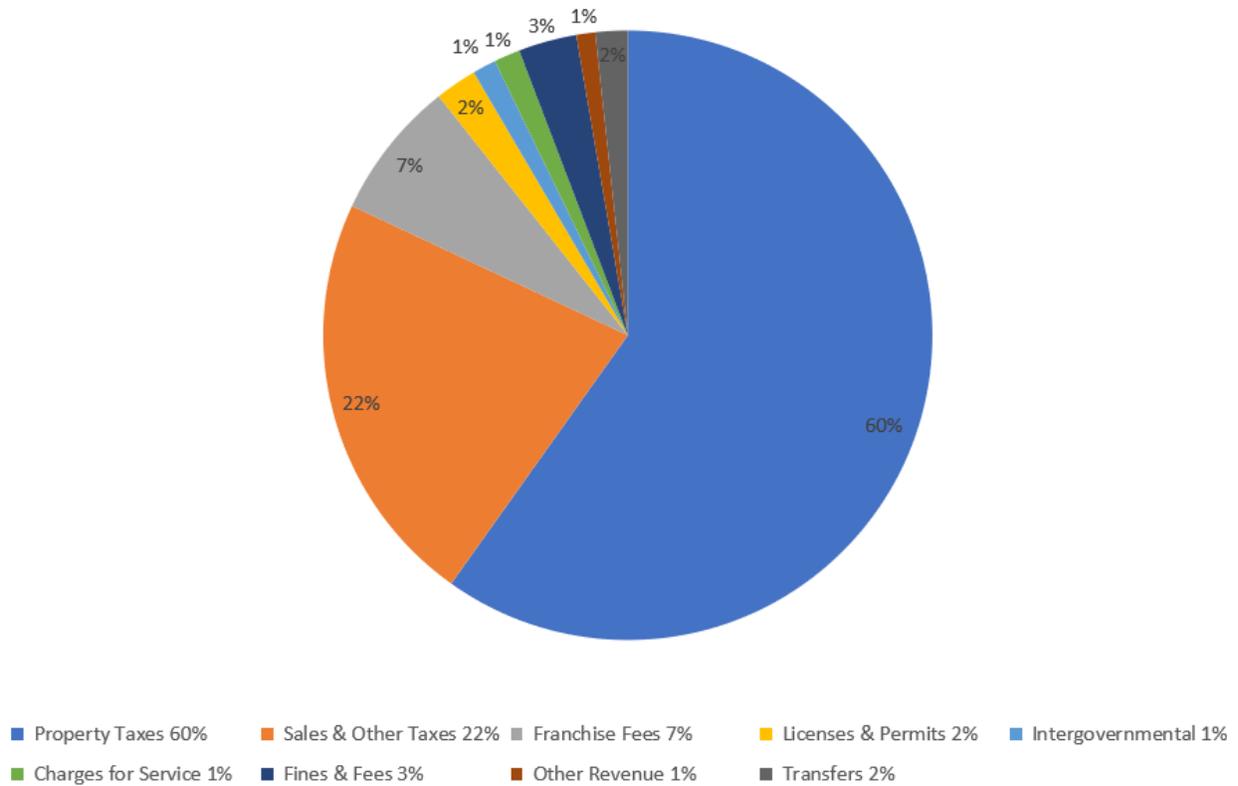
General Fund Budget Summary				
	Actual FY 2021	Budget FY 2022	Esitimated FY 2022	Proposed FY 2023
Fund Balance, Beginning	2,354,375	2,551,993	2,705,684	2,518,892
Revenues				
Property Taxes	3,009,093	3,255,022	3,530,778	3,506,771
Sales & Other Taxes	1,098,167	1,062,500	1,245,856	1,296,900
Franchise Fees	422,988	441,800	405,200	431,800
Licenses & Permits	136,252	266,100	203,950	129,800
Intergovernmental	93,666	92,831	94,331	73,296
Charges for Service	122,442	77,667	226,267	81,304
Fines & Fees	323,261	271,500	152,000	181,000
Other Revenue	136,166	52,000	53,310	59,000
Transfers	100,000	110,000	100,000	100,000
Total General Fund Revenues	5,442,035	5,629,420	6,011,692	5,859,871

General Fund Budget Summary				
	Actual FY 2021	Budget FY 2022	Esitimated FY 2022	Proposed FY 2023
Administration	2,131,597	2,174,630	2,225,959	2,304,859
Animal Services	197,056	229,594	239,355	244,207
City Council	9,766	13,268	10,163	13,695
Development Services	391,696	375,293	325,384	228,280
Events	30,605	29,600	32,600	30,000
Library	258,462	291,745	271,758	188,749
Municipal Court	116,765	136,654	134,562	130,726
Parks & Facilities	133,689	97,462	148,663	64,683
Police	1,845,323	1,842,684	1,953,433	2,140,567
Streets & Drainage	524,695	592,181	580,156	543,100
Total General Fund Expenditures	5,639,653	5,783,111	5,922,031	5,888,866
Annual Surplus/Deficit	(197,618)	(153,691)	89,661	(28,995)
Fund Balance, Ending	2,551,993	2,705,684	2,795,345	2,489,897
Reserved for capital/encumbrances				222,168
Reserve of 25% of Expenditures	1,409,913	1,445,778	1,480,508	1,472,216
Amount over (under) Reserve Policy	1,142,080	1,259,907	1,314,837	795,513
% of Total Expenditures	45%	47%	47%	42%

General Fund

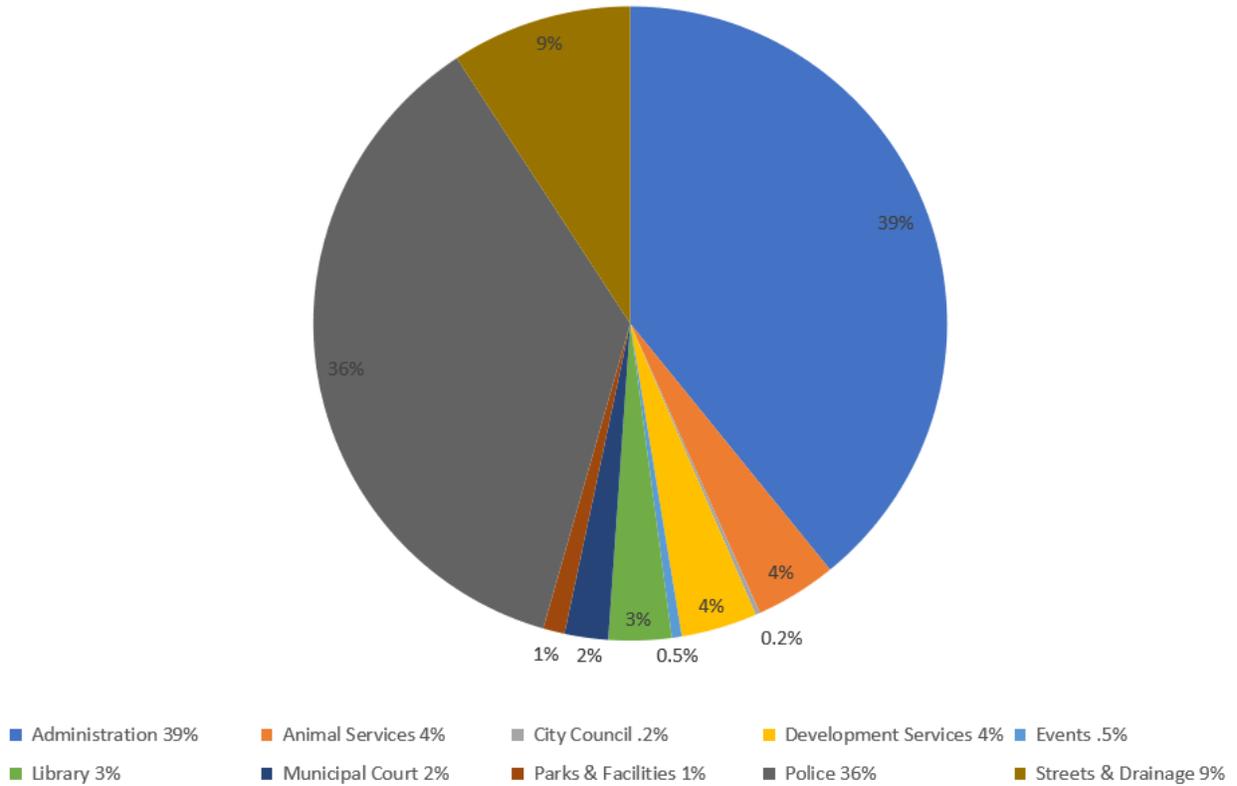
Revenues

The General Fund total revenues for FY2023 are anticipated to increase \$138,920 (2.4%) over FY2022 budgeted revenues. The increase is attributed to property tax and sales tax.



Expenditures

The General Fund total expenditures for FY2023 are anticipated to increase \$105,755 (1.8%) over FY2022 budgeted expenditures. The increase is attributed to rising personnel service expenses such as health insurance and property and liability insurance.



Personnel Services

Personnel Full-Time Equivalents (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Events	0.0	0.0	0.0	0.0
City Council	0.0	0.0	0.0	0.0
Development Services	4.0	4.0	4.0	3.0
Municipal Court	1.0	1.0	1.0	1.0
Administration	4.0	4.0	4.0	4.0
Police	17.5	17.5	17.5	18.0
Library	4.0	4.0	4.0	3.0
Animal Services	3.0	3.0	3.0	3.0
Parks & Facilities	1.0	1.0	1.0	1.0
Streets & Drainage	5.0	5.0	5.0	5.0
Willow Grove Park	0.5	0.5	0.5	0.5
Total	40	40	40	39

Supplemental Requests

This budget includes a 2% Cost of Living Allocation (COLA) and One Police, if VAWA Grant is Awarded in November 2022.

Department	Request	Funded*
All Departments	Cost of Living Increase	2%
Police Department	1 FTE Police Officer	\$ 80,678.00

*Funded includes benefit increase



General Fund Department Expenditures

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 over- seeing the management of day-to-day operations of the city and is comprised of the City Manager, City Secretary, Finance Director, and the Accounting Technician II. The department also provides administrative support to the City Council, the Community Development Corporation and other boards and commissions.

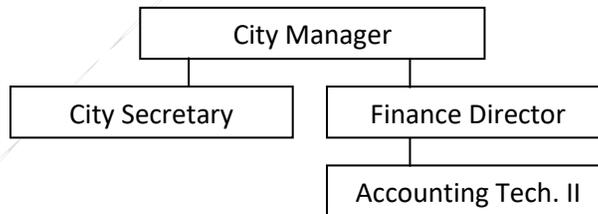
Accomplishments of FY2022

- Carried out policies and direction set forth by the Mayor and City Council
- Managed the strategic planning and budget process for Fiscal Year 2022
- Continued to proactively pursue economic development in accordance with the city’s economic development plan
- Continued to build and maintain a relationships-driven employee culture

Objectives for FY2023

- Continue to proactively pursue economic development within the city
- Implement a plan for improved road and maintenance
- Continue to promote fiscal transparency and cost savings throughout the organization
- Continue to re-balance and “right-size” staffing and implement compensation plan
- Continue to carry out policies and direction set forth by the Mayor and City Council
- Continue to build and maintain a relationships-driven employee culture of empowerment and accountability

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
City Manager	1.0	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0	1.0
Accounting Technician II	0.0	0.0	0.0	1.0
Assistant to the City Manager*	1.0	1.0	1.0	0.0
Total	4	4	4	4

*Position changed from Assistant to the City Manager to Accounting Technician II.

Administration Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	350,459	365,819	299,378	355,983
Overtime	-	-	-	1,500
Certification Pay	3,785	6,922	6,810	1,201
Stipend/Auto Allowance	2,977	3,600	3,600	3,600
Longevity	606	702	492	894
Medicare Tax	5,027	5,303	4,527	5,363
Unemployment Tax	1,188	648	810	648
Worker's Compensation	1,017	1,550	1,500	1,517
Group Health Insurance	16,062	26,500	41,700	50,268
Retirement/TMRS	52,106	52,524	52,525	55,482
Physicals & Evaluations	49	-	170	85
Subtotal: Personnel	433,276	463,568	411,512	476,541
Office Supplies	5,305	5,700	5,000	5,700
Operating Supplies	13,948	11,400	8,000	9,000
Postage & Shipping	595	950	3,500	1,600
Printing	12,498	10,925	16,000	1,000
Uniforms	-	95	-	200
Advertising	2,907	1,900	1,500	2,000
Travel & Training	1,480	7,695	4,000	8,150
Dues & Memberships	3,859	4,000	2,200	2,596
Office Equipment	-	5,000	1,000	500
Flowers/Gifts/Plaques	415	500	-	800
Subscriptions & Publications	4,939	5,230	5,900	5,900
Telephone-Mobile	1,719	2,040	2,000	1,950
Utilities	36,684	37,000	41,000	42,000
Accounting & Auditor	16,500	17,000	18,000	19,000
Legal Services	93,834	45,000	100,000	100,000
Consultants & Professionals	202,520	46,000	70,000	12,700
Elections	9,191	8,500	-	10,000
Denton County Tax	23,717	23,500	23,500	31,000
Property & Liability Insurance	54,954	53,000	110,525	110,000
Fire Contract	979,605	1,310,607	1,310,607	1,360,724
Printers & Copiers	-	-	-	16,325
Janitorial Services	11,186	10,925	11,304	20,800
Code Codification	3,299	3,800	1,000	3,800
Shredder Services	-	950	650	800
SPAN	-	1,615	-	3,750
Website Services	5,231	5,300	5,492	6,965
Benefits Adm Fees	1,065	990	1,100	1,200
YAC	8	3,800	-	-
Government Services	-	-	1,179	-
Facilities Maintenance	74,666	22,490	22,490	22,858
IT Maintenance	35,143	25,650	26,000	27,000
Subtotal: Operation	1,595,270	1,673,062	1,791,947	1,828,318
Capital Outlay-Information Technolog	50,895	2,500	2,500	-
Capital Outlay-Buildings/Facilities	52,156	35,500	20,000	-
Subtotal: Capital	103,051	38,000	22,500	-
Total Administration	2,131,597	2,174,630	2,225,959	2,304,859

Animal Services

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

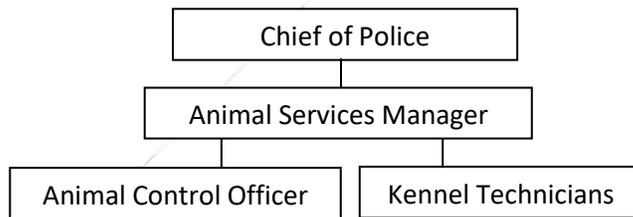
Accomplishments of FY2022

- Held two vaccination clinics (January, June) and will offer one more in October. The vaccinations are provided by Texas Coalition of Animal Protection and Denton Animal Support Foundation which provided Free Rabies vaccinations
- Enhanced the shelter social media platform by continuing with Facebook, Petfinder and adding Instagram and videos.
- Assisted two Eagle Scouts with their projects by adding a formal meet & great area and agility course for the dogs. As well as, enhancing the shelter appearance with the addition of a waste station, benches, and a donation cabinet.

Objectives for FY2023

- Provide a free microchip clinic
- Add additional dog kennel space
- Establish a formal volunteer platform
- Update Animal Services City Ordinances
- Increase Fundraising events

Organization Chart



Authorized Positions

Personnel Full-Time Equivalent (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Animal Services Manager	1.0	1.0	1.0	1.0
Animal Control Officer	1.0	1.0	1.0	1.0
Part Time Kennel Technician	1.0	1.0	1.0	1.0
Total	3	3	3	3

Animal Services Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	86,862	93,605	95,578	101,474
Salaries-Part Time	16,729	33,592	29,120	29,702
Overtime	10,111	6,000	12,571	5,800
Longevity	318	318	390	606
FICA/Medicare Tax	1,542	1,945	1,999	2,006
Unemployment Tax	534	810	648	648
Worker's Compensation	2,505	7,982	8,796	8,776
Group Health Insurance	24,453	26,672	26,493	30,467
Retirement/TMRS	16,186	15,449	20,681	20,632
Physicals & Evaluations	147	460	-	-
Subtotal: Personnel	159,388	186,833	196,277	200,111
Office Supplies	163	333	333	200
Operating Supplies	8,002	7,553	7,553	7,500
Postage & Shipping	108	190	190	190
Printing	657	713	713	250
Uniforms	280	760	760	770
Advertising	-	190	190	200
Travel & Training	-	2,087	2,087	-
Dues & Memberships	100	320	320	375
Vehicle Fuel	438	618	900	950
Equipment-Field	224	238	238	-
Safety Equipment & Supplies	58	190	190	-
Flowers/Gifts/Plaques	150	238	-	-
Telephone-Mobile	1,176	746	1,185	1,185
Land Lease	1,318	1,350	1,384	1,454
Utilities	10,537	12,700	12,500	14,000
Consultants & Professionals	7,402	8,550	8,550	9,000
Printers & Copiers	-	-	-	655
Facilities Maintenance	2,812	1,900	1,900	2,000
Vehicle Maintenance	243	475	475	1,972
IT Maintenance	3,999	3,610	3,610	3,395
Subtotal: Operation	37,668	42,761	43,078	44,096
Capital Outlay-Information Technology	-	-	-	-
Capital Outlay-Buildings/Facilities	-	-	-	-
Capital Outlay-Landscaping	-	-	-	-
Subtotal: Capital	-	-	-	-
Total Animals Services	197,056	229,594	239,355	244,207

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 Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Office Supplies	337	285	285	300
Operating Supplies	165	-	-	-
Uniforms	-	-	300	600
Travel & Training	7,830	7,078	7,078	5,400
Dues & Memberships	1,274	2,200	2,200	3,675
Flowers/Gifts/Plaques	160	285	300	300
Legislative	-	3,420	-	3,420
Subtotal: Operation	9,766	13,268	10,163	13,695
Total City Council	9,766	13,268	10,163	13,695

Development Services

It is the mission of Development Services of the City of Lake Dallas to promote rational, economical, and environmentally efficient use of land, to allow the City of Lake Dallas to develop in a manner consistent with adopted ordinances and the goals of the community focusing on customer service, creativity, accountability, and continuous improvement.

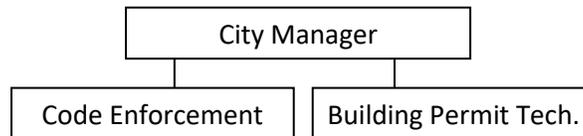
Accomplishments of FY2021

- Completed text amendments to the Code of Ordinances to clarify redundant and/or ambiguous regulations
- Improved internal permit processes and procedures
- Reviewed and approved multiple plat and site plan applications within the parameters of the State 30 Day “shot clock” requirements

Objectives for FY 2022

- Continue to update Code requirements, add new Code requirements where necessary and complete rewrite of multiple chapters in the Code of Ordinances including Chapter 22 Buildings and Building Regulations: and Chapter 122 – Zoning.
- Achieve Tree City USA status and Keep Texas Beautiful Gold status while continuing to work toward Scenic City USA designation.
- Continue to generate and circulate departmental factsheets to increase transparency and educate residents on Development Services functions, requirements, and processes.
- Adopt Denton County Greenbelt Plan to pursue grants for clean waterways through Upper Trinity Conservation Trust.
- Promote exceptional customer service by responding to phone calls and emails within 24 hours.
- Increase permitting efficiency by issuing all completed trade/over-the-counter permit applications within one business day.

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Development Services Director	1.0	1.0	1.0	0.0
Building Permit Technician	1.0	1.0	1.0	1.0
Code Enforcement Officer	2.0	2.0	2.0	2.0
Total	4	4	4	3

Development Services Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	191,575	202,168	151,083	80,642
Overtime	3,670	1,500	1,500	2,000
Certification Pay	-	-	-	-
Longevity	444	588	534	618
Medicare Tax	2,676	3,012	2,301	1,208
Unemployment Tax	805	810	648	324
Worker's Compensation	718	1,149	1,007	560
Group Health Insurance	42,475	41,567	34,219	37,007
Retirement/TMRS	35,137	31,154	23,806	12,493
Physicals & Evaluations	-	-	-	165
Subtotal: Personnel	277,500	281,948	215,098	135,017
Office Supplies	541	570	500	600
Operating Supplies	1,434	190	1,100	400
Postage & Shipping	175	760	700	700
Printing	6,416	5,130	5,400	100
Uniforms	-	200	100	200
Advertising	560	500	500	1,750
Travel & Training	1,159	1,900	1,000	2,000
Dues & Memberships	519	550	400	800
Vehicle Fuel	95	950	950	1,080
Office Equipment	631	200	-	200
Safety Equipment & Supplies	84	95	-	200
Flowers/Gifts/Plaques	-	95	-	-
Subscriptions & Publications	-	-	-	-
Telephone-Mobile	1,324	1,500	1,050	840
Keep Lake Dallas Beautiful	2,488	2,000	1,000	1,650
Engineering	42,998	10,000	9,000	10,000
Consultants & Professionals	1,300	8,000	8,100	20,000
Inspection Services	34,932	50,000	55,000	30,000
Health Inspections	4,755	5,000	6,000	5,500
Comprehensive Zoning Ordinance	-	-	-	-
Property Abatements	2,170	-	1,000	9,000
Vehicle Maintenance	1,659	500	600	1,800
IT Maintenance	4,403	5,205	5,000	-
Subtotal: Operation	107,643	93,345	97,400	86,820
Capital Vehicle Lease	-	-	-	6,443
Capital Vehicle Principal	6,553	-	10,286	-
Capital Vehicle Interest	-	-	2,600	-
Subtotal: Capital	6,553	-	12,886	6,443
Total Development Services	391,696	375,293	325,384	228,280

Events

The Events Department oversees the promotion of 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.

Events Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Community Events	8,605	7,600	7,600	5,000
Fireworks	22,000	22,000	25,000	25,000
Subtotal: Operation	30,605	29,600	32,600	30,000
Total Events	30,605	29,600	32,600	30,000

Library

The mission of the Lake Dallas Public Library is to connect community members to the resources they need to create, to learn, and to grow. The Lake Dallas Public Library seeks to be the heart of our community by providing the space, the resources, and the technology our current and future citizens need to thrive.

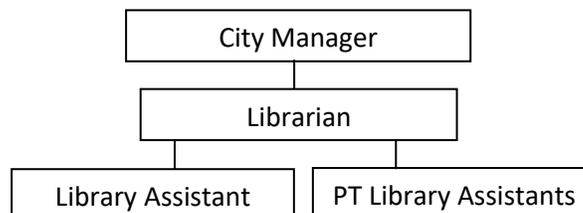
Accomplishments of FY2022

- Partnering with S. Tracy Howard Project to provide summer lunch and snack for children 0-18 in the Lake Dallas community
- The library provides year-round story-time based on Every Child Ready to Read practices (Reading, Writing, Talking, Singing and Playing). In addition to weekly story-times, we provide multi-lingual story times in French and Spanish
- The library provides continuing education opportunities for families, the library provides STEAM (Science, Technology, Engineering, Arts & Math) programs with multiple points of entry to engage multi-generational families. To extend this learning, we provide STEAM kits available for check out
- Provide to-go services: curbside book pick up, faxing document, printing and scanning documents
- Outreach Services: attending local events (i.e., Trunk or Treat) to sign up people for library cards and provide information about library services
- Partner with United Way of Denton County to provide tax help and Medicare to provide informational sessions
- Provided basic computer classes for seniors with the Texas State Library and Archives Commission grant

Objectives for FY2023

- Provide a facility that is a destination hub for the community (resources and meeting spaces)
- Continue to provide and improve access to information, education, and leisure learning
- Seek out grants and sponsorships to provide state of the art library services and programming to users of all ages for learning and personal growth
- Increase partnerships to provide relevant classes to our community

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Library Director	1.0	1.0	1.0	0.0
Librarian	0.0	0.0	0.0	1.0
Library Assistant	1.0	1.0	1.0	1.0
Part Time Library Assistants (4)	2.0	2.0	2.0	1.0
Total	4	4	4	3

Library Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	95,952	106,832	101,670	73,883
Salaries-Part Time	49,588	68,068	48,610	31,938
Overtime	43	1,000	1,800	1,000
Longevity	216	216	-	432
FICA/Medicare Tax	2,114	2,492	2,214	1,548
Unemployment Tax	1,854	972	810	324
Worker's Compensation	480	892	840	587
Group Health Insurance	21,073	17,866	26,036	29,548
Retirement/TMRS	21,873	16,847	22,900	16,013
Subtotal: Personnel	193,193	215,185	204,880	155,273
Office Supplies	588	950	950	-
Operating Supplies	2,021	760	760	400
Postage & Shipping	364	475	475	-
Printing	2,384	2,850	2,850	-
Uniforms	130	190	190	270
Advertising	1,929	1,900	1,900	-
Travel & Training	900	6,016	6,016	-
Dues & Memberships	6,152	4,980	4,980	-
Flowers/Gifts/Plaques	74	95	-	-
Library Books/Materials	24,210	19,000	19,000	-
Telephone-Mobile	577	540	820	820
Utilities	9,909	11,875	11,875	12,000
Printers & Copiers	-	-	-	2,850
Security System	864	779	912	925
Facilities Maintenance	2,401	1,900	1,900	600
IT Maintenance	12,764	14,250	14,250	15,611
Subtotal: Operation	65,269	66,560	66,878	33,476
Capital Outlay-Buildings/Facilities	-	10,000	-	-
Subtotal: Capital	-	10,000	-	-
Total Library	258,462	291,745	271,758	188,749

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.

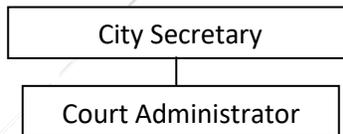
Accomplishments of FY2022

- Implemented all legislative updates
- Review and improved the filing system
- Researched to improved and reduced citation processing and revenue collection time

Objectives for FY2023

- Continue to reduce the number of outstanding warrants
- Create policies and procedures manual for the Municipal Court
- Improve and reduce citation processing and revenue collection time

Organization Chart



Authorized Positions

Personnel Full-Time Equivalent (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Court Administrator	1.0	1.0	1.0	1.0
Total	1	1	1	1

Municipal Court Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	44,069	58,999	47,701	48,880
Overtime	1,294	1,500	1,500	1,500
Certification Pay	415	600	-	600
Longevity	114	48	-	-
FICA/Medicare Tax	586	878	713	738
Unemployment Tax	162	163	162	162
Worker's Compensation	137	267	202	209
Group Health Insurance	13,680	15,061	12,694	16,137
Retirement/TMRS	7,012	9,178	7,380	7,630
Subtotal: Personnel	67,470	86,694	70,353	75,856
Office Supplies	342	760	760	800
Postage & Shipping	175	950	950	1,000
Printing	1,145	665	1,100	700
Uniforms	-	95	-	100
Advertising	-	-	-	-
Travel & Training	1,743	950	155	1,350
Dues & Memberships	-	140	55	55
Consultants & Professionals	-	-	10,789	-
Printers & Copiers	-	-	-	465
Court Collection Fees	10,322	15,000	15,000	15,000
Municipal Judge/Magistrate	13,200	14,400	14,400	14,400
Prosecutor	22,499	14,000	21,000	21,000
Jury Fee	(131)	500	-	-
Subtotal: Operation	49,296	47,460	64,209	54,870
Capital Outlay-Information Technology	-	2,500	-	-
Subtotal: Capital	-	2,500	-	-
Total Municipal Court	116,765	136,654	134,562	130,726

Parks & Facilities

To provide residents with safe, attractive parks, trails, and open space, which are geographically and demographically accessible to our citizens. The Parks Division oversees maintenance of five different parks, totaling over 100 acres of property and two public restroom/shower facilities.

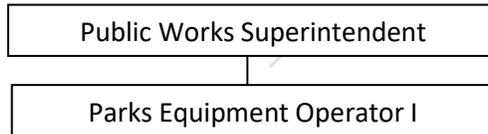
Accomplishments of FY2022

- Adopted and implemented an updated Parks, Open Space and Trails Master Plan.
- Constructed a turnaround road and implemented a new pay station procedure at Willow Grove Park.
- Parks and Facilities completed a total of 67 work orders.

Objectives for FY2023

- Continue to make capital improvements throughout the city’s park system.
- Construct a new Fishing Pier at Willow Grove Park.
- Provide a recreational space and continue recreational agreements with non-profit organizations at City Park.
- Pursue grant funding for capital improvements in FY 2023-2024.

Organization Chart



Authorized Positions

Personnel Full-Time Equivalent (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Parks Equipment Operator I	1.0	1.0	1.0	1.0
Total	1	1	1	1

Parks & Facilities Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	43,085	32,739	32,094	16,368
Overtime	4,243	2,500	2,500	1,250
Longevity	108	156	-	72
FICA/Medicare Tax	1,363	475	502	248
Unemployment Tax	358	324	162	81
Worker's Compensation	2,030	1,351	1,245	615
Group Health Insurance	7,642	8,953	8,609	4,950
Retirement/TMRS	6,984	5,315	5,189	2,561
Subtotal: Personnel	65,813	51,813	50,302	26,145
Office Supplies	-	48	50	40
Operating Supplies	212	475	800	100
Uniforms	1,179	285	500	608
Travel & Training	135	190	200	275
Dues & Memberships	974	475	974	-
Vehicle Fuel	2,256	2,375	2,500	2,500
Equipment-Field	817	950	1,000	950
Safety Equipment & Supplies	-	238	250	225
Flowers/Gifts/Plaques	75	48	50	-
Telephone-Mobile	192	178	187	336
Consultants & Professionals	-	-	42,000	-
Mowing Contract	13,706	16,000	16,000	16,000
Facilities Maintenance	2,259	-	-	1,000
Vehicle Maintenance	1,119	200	200	1,100
Equipment Maintenance	1,687	950	950	950
Park Maintenance	11,863	12,000	12,000	12,000
Subtotal: Operation	36,474	34,412	77,661	36,084
Capital Outlay-Vehicles	10,702	-	-	-
Capital Vehicle Lease	9,463	-	9,463	-
Capital Vehicle Principal	9,463	9,463	9,463	2,233
Capital Vehicle Interest	1,774	1,774	1,774	221
Subtotal: Capital	31,402	11,237	20,700	2,454
Total Parks	133,689	97,462	148,663	64,683

Police

The Police Department is a professional organization committed to excellence, integrity, compassion, and vigilance. The department partners with the community, selflessly committing themselves to making City of Lake Dallas a better place to live, work, and visit. The 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. Additional responsibilities include educating the public on matters concerning public safety and 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.

Accomplishments of FY2022

- Police responded to over 8,970 documented calls for service.
- Continued Reality Based training for all sworn officers, including de-escalation techniques, high-risk traffic stops, and dealing of persons with mental disorders.

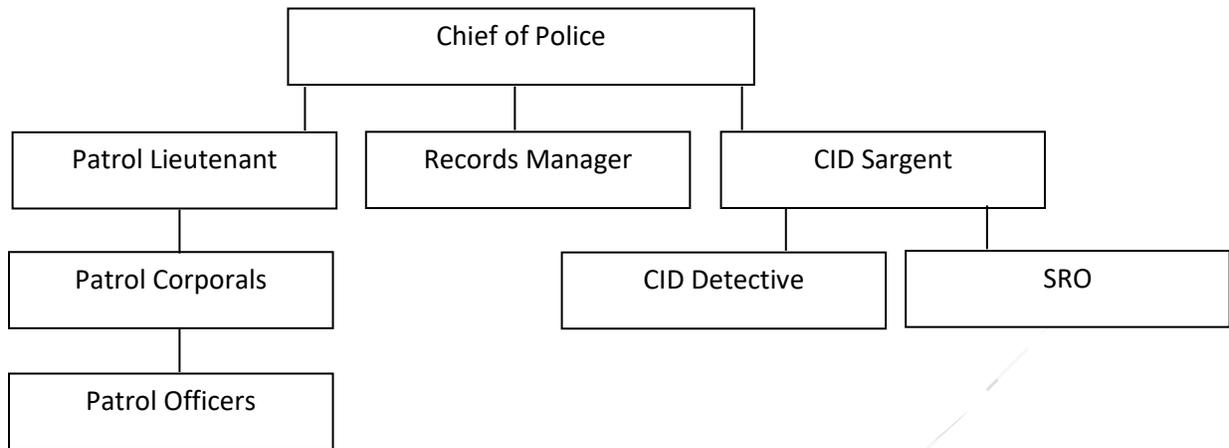
Objectives for FY2023

- Continue to promote safety, security, and environment of the City of Lake Dallas by supporting current proactive enforcement activities and programs, as well as initiating additional activities and programs as needed.
- Continue to work to advance the police department's technology, training, and resources to serve the best interests of the City of Lake Dallas.
- Continue to provide proactive enforcement activities utilizing the Patrol Operations and Investigative Services Divisions.
- Manage our Shared Services Agreement with the Denton County Sheriff's Office and Little Elm Police Department.
- Continued proactive community involvement and community awareness.

New Budget Items

- 1 Police Officer
- 1 Vehicle Lease
- One-time Capital items funded from reserves

Organization Chart



Authorized Positions

Personnel Full-Time Equivalent (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Chief of Police	1.0	1.0	1.0	1.0
Police Lieutenant	2.0	1.0	1.0	1.0
Police Sargent	2.0	1.0	1.0	3.0
Police Corporal	0.0	2.0	2.0	2.0
Patrol Officer	11.0	11.0	11.0	11.0
Records Manager	1.0	1.0	1.0	1.0
Part Time Property Room Clerk	0.5	0.5	0.5	0.0
Total	17.5	17.5	17.5	19

Police Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	1,065,195	944,415	1,059,275	1,169,103
Salaries-Part Time	16,640	16,973	-	-
Overtime	40,000	40,000	56,100	57,000
Certification Pay	6,001	6,001	6,002	6,009
Longevity	5,832	5,832	4,776	6,060
Medicare Tax	15,774	13,017	16,349	17,971
Unemployment Tax	2,754	2,952	3,078	2,916
Worker's Compensation	47,601	47,650	47,968	52,891
Group Health Insurance	141,136	135,604	185,468	223,317
Retirement/TMRS	163,175	150,782	169,125	185,908
Physicals & Evaluations	2,266	2,266	3,000	2,500
Psychological Services	1,000	1,000	1,000	5,200
Subtotal: Personnel	1,507,374	1,366,492	1,552,141	1,728,875
Office Supplies	2,313	2,000	2,000	2,000
Operating Supplies	551	5,700	3,000	4,600
Postage & Shipping	219	190	190	200
Printing	3,863	4,162	4,245	1,200
Uniforms	9,098	9,310	9,310	17,200
Advertising	25	855	-	-
Travel & Training	4,170	11,356	11,356	18,185
Dues & Memberships	12,115	2,655	2,655	2,090
Vehicle Fuel - Finance average	18,525	19,000	27,000	23,000
Office Equipment	920	950	900	5,000
Safety Equipment & Supplies	18,007	7,363	7,363	15,288
Flowers/Gifts/Plaques	804	950	500	-
Subscriptions & Publications	3,875	5,227	4,000	7,100
Telephone-Mobile	12,257	9,761	12,500	10,800
Emergency Response Supplies	188	1,900	1,000	1,000
Utilities	4,980	4,731	5,000	4,980
Legal Services	-	3,325	3,225	3,500
Communications	65,768	85,723	57,463	50,000
Consultants & Professionals	11,567	81,000	4,000	8,500
Jail Services	-	1,500	500	500
Printers & Copiers	-	-	-	3,381
Facilities Maintenance	3,166	1,520	1,520	1,600
Vehicle Maintenance	10,909	14,250	14,250	18,000
Equipment Maintenance	1,421	7,125	7,125	9,240
IT Maintenance	25,901	20,145	27,000	41,658
Property Loss	-	500	-	-
Subtotal: Operation	210,642	301,198	206,102	249,022
Capital Outlay-Vehicles	47,923	23,291	-	-
Capital Outlay-Information Technology	599	37,000	37,000	-
Capital Outlay-Heavy Equipment	-	-	-	-
Capital Outlay-Buildings/Facilities	-	-	-	-
Capital Outlay-Body Cams	-	-	-	30,000
Capital Outlay- Weather Sirens	-	-	-	-
Capital Vehicle Lease	-	-	-	59,920
Capital Vehicle Principal	71,203	76,970	105,000	28,336
Capital Vehicle Interest	6,175	8,004	15,000	2,414
Subtotal: Capital	119,725	145,265	157,000	120,670
Transfer to VAWA Fund	7,582	29,729	38,190	42,000
Subtotal: Transfers out	7,582	29,729	38,190	42,000
Total Police	1,845,323	1,842,684	1,953,433	2,140,567

Streets & Drainage

To enhance the quality of life in Lake Dallas through effective and efficient management of infrastructure and excellence in customer service, maintaining street maintenance, sidewalk maintenance, drainage maintenance, facilities maintenance, fleet maintenance, landscaping and irrigation maintenance, traffic signs and pavement markings maintenance and signals.

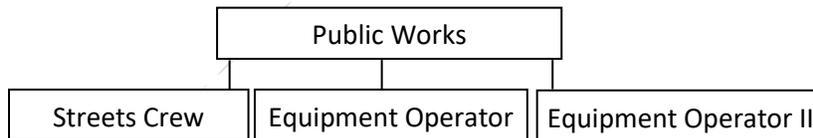
Accomplishments of FY2022

- Adoption and implementation of the Drainage Utility Fee
- Completed a comprehensive inventory for all sidewalk infrastructure throughout the city
- Conducted crack sealing operations to necessary streets to prolong lifecycles
- Employees obtained desired Certified Stormwater Inspector certificate
- Streets and Drainage completed a total of 107 work orders

Objectives for FY2023

- Complete a Drainage Master Plan for all drainage infrastructure throughout the city
- Complete a city-wide pavement condition index rating on all street infrastructure
- Increase asphalt and concrete street repairs throughout the city
- Conduct crack sealing operations to necessary streets to prolong lifecycles
- Complete a comprehensive inventory of all regulatory and warning sign infrastructure throughout the city
- Update all pavement markings throughout school zone limits

Organization Chart



Authorized Positions

Personnel Full-Time Equivalent (FTE)	Actual FY2021	Budget FY2022	Actual FY2022	Budgeted FY2023
Public Works Superintendent	1.0	1.0	1.0	1.0
Streets Crew Leader	1.0	1.0	1.0	1.0
Equipment Operator 1	1.0	1.0	1.0	1.0
Equipment Operator 2	2.0	2.0	2.0	2.0
Total	5	5	5	5

Streets & Drainage Expenditure Details

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Salaries-Full Time	214,052	259,208	237,474	242,223
Overtime	11,496	3,500	8,082	8,000
Certification Pay	1,500	300	1,500	1,500
Longevity	1,152	1,344	1,506	2,214
FICA/Medicare Tax	3,977	4,131	3,607	3,698
Unemployment Tax	1,354	1,134	810	810
Worker's Compensation	9,782	24,306	18,955	19,433
Group Health Insurance	37,894	54,086	56,286	64,728
Retirement/TMRS	33,893	35,967	37,313	38,253
Physicals & Evaluations	73	-	-	100
Subtotal: Personnel	315,174	383,976	365,532	381,059
Office Supplies	244	285	327	285
Operating Supplies	1,472	1,425	2,004	2,300
Postage & Shipping	-	-	300	-
Uniforms	585	1,140	1,800	1,020
Advertising	-	-	714	-
Travel & Training	1,709	2,000	-	3,211
Dues & Memberships	2,244	750	1,995	288
Vehicle Fuel	7,896	6,175	9,600	8,800
Equipment-Field	1,148	1,425	1,200	1,400
Safety Equipment & Supplies	19	1,900	-	700
Telephone-Mobile	1,337	2,049	1,300	1,200
Utilities	6,975	7,000	7,000	8,000
Street Lighting - elotricity	56,872	48,925	58,000	60,000
Engineering	18,363	9,500	6,500	8,000
Rentals	4,806	4,750	4,750	8,000
Consultants & Professionals	-	-	-	600
Stormwater Utility Fee Study	5,800	-	-	-
MS4	4,252	5,000	4,869	-
Traffic Signal Maintenance	4,195	4,195	4,195	4,615
Facilities Maintenance	2,816	3,600	2,000	2,600
Vehicle Maintenance	11,117	1,500	4,000	4,580
Equipment Maintenance	1,569	7,000	4,000	5,000
IT Maintenance	3,775	1,500	1,900	5,800
Tree Maintenance	-	2,500	2,500	2,500
Sign Maintenance	6,076	3,500	4,500	6,000
Drainage Maintenance	13,213	15,000	8,000	-
Subtotal: Operation	156,484	131,119	131,454	134,899
Capital Outlay-Vehicles	34,420	8,200	-	-
Capital Outlay-Information Technology	900	2,500	-	-
Capital Outlay-Street Projects	-	48,670	48,670	-
Capital Vehicle Principal -	15,637	15,637	30,000	25,031
Capital Vehicle Interest	2,079	2,079	4,500	2,111
Subtotal: Capital	53,037	77,086	83,170	27,142
Total Street & Drainage	524,695	592,181	580,156	543,100

Debt Service (I & S) Fund

Debt Service Fund

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.

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. 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.

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.

Debt Service Summary

BOND DEBT SERVICE

City of Lake Dallas, TX
All Outstanding General Obligation Debt
As of May 1st, 2022

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2022	530,000	** %	41,511.19	571,511.19	
09/30/2022					571,511.19
02/01/2023			35,329.00	35,329.00	
08/01/2023	445,000	** %	35,329.00	480,329.00	
09/30/2023					515,658.00
02/01/2024			29,694.50	29,694.50	
08/01/2024	455,000	** %	29,694.50	484,694.50	
09/30/2024					514,389.00
02/01/2025			23,942.25	23,942.25	
08/01/2025	475,000	** %	23,942.25	498,942.25	
09/30/2025					522,884.50
02/01/2026			17,920.50	17,920.50	
08/01/2026	485,000	** %	17,920.50	502,920.50	
09/30/2026					520,841.00
02/01/2027			11,723.25	11,723.25	
08/01/2027	370,000	** %	11,723.25	381,723.25	
09/30/2027					393,446.50
02/01/2028			7,164.50	7,164.50	
08/01/2028	385,000	** %	7,164.50	392,164.50	
09/30/2028					399,329.00
02/01/2029			2,406.50	2,406.50	
08/01/2029	255,000	** %	2,406.50	257,406.50	
09/30/2029					259,813.00
	3,400,000		297,872.19	3,697,872.19	3,697,872.19

BOND DEBT SERVICE

City of Lake Dallas, TX
 General Obligation Refunding Bonds, Series 2019
 Final Private Placement Rate of 1.86%

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2022	65,000	1.860%	5,487.00	70,487.00	
09/30/2022					70,487
02/01/2023			4,882.50	4,882.50	
08/01/2023	70,000	1.860%	4,882.50	74,882.50	
09/30/2023					79,765
02/01/2024			4,231.50	4,231.50	
08/01/2024	70,000	1.860%	4,231.50	74,231.50	
09/30/2024					78,463
02/01/2025			3,580.50	3,580.50	
08/01/2025	75,000	1.860%	3,580.50	78,580.50	
09/30/2025					82,161
02/01/2026			2,883.00	2,883.00	
08/01/2026	75,000	1.860%	2,883.00	77,883.00	
09/30/2026					80,766
02/01/2027			2,185.50	2,185.50	
08/01/2027	75,000	1.860%	2,185.50	77,185.50	
09/30/2027					79,371
02/01/2028			1,488.00	1,488.00	
08/01/2028	80,000	1.860%	1,488.00	81,488.00	
09/30/2028					82,976
02/01/2029			744.00	744.00	
08/01/2029	80,000	1.860%	744.00	80,744.00	
09/30/2029					81,488
	590,000		45,477.00	635,477.00	635,477

BOND DEBT SERVICE

City of Lake Dallas, TX
 Combination Tax & Surplus Revenue Certificates of Obligation, Series 2019
 Final Private Placement Rate of 1.90%

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2022	165,000	1.900%	12,635.00	177,635.00	
09/30/2022					177,635
02/01/2023			11,067.50	11,067.50	
08/01/2023	155,000	1.900%	11,067.50	166,067.50	
09/30/2023					177,135
02/01/2024			9,595.00	9,595.00	
08/01/2024	160,000	1.900%	9,595.00	169,595.00	
09/30/2024					179,190
02/01/2025			8,075.00	8,075.00	
08/01/2025	165,000	1.900%	8,075.00	173,075.00	
09/30/2025					181,150
02/01/2026			6,507.50	6,507.50	
08/01/2026	165,000	1.900%	6,507.50	171,507.50	
09/30/2026					178,015
02/01/2027			4,940.00	4,940.00	
08/01/2027	170,000	1.900%	4,940.00	174,940.00	
09/30/2027					179,880
02/01/2028			3,325.00	3,325.00	
08/01/2028	175,000	1.900%	3,325.00	178,325.00	
09/30/2028					181,650
02/01/2029			1,662.50	1,662.50	
08/01/2029	175,000	1.900%	1,662.50	176,662.50	
09/30/2029					178,325
	1,330,000		102,980.00	1,432,980.00	1,432,980

BOND DEBT SERVICE

City of Lake Dallas, TX
 General Obligation Refunding Bonds, Series 2018
 Final Private Placement Rate of 2.81%

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2022	155,000	2.810%	13,136.75	168,136.75	
09/30/2022					168,136.75
02/01/2023			10,959.00	10,959.00	
08/01/2023	160,000	2.810%	10,959.00	170,959.00	
09/30/2023					181,918.00
02/01/2024			8,711.00	8,711.00	
08/01/2024	165,000	2.810%	8,711.00	173,711.00	
09/30/2024					182,422.00
02/01/2025			6,392.75	6,392.75	
08/01/2025	170,000	2.810%	6,392.75	176,392.75	
09/30/2025					182,785.50
02/01/2026			4,004.25	4,004.25	
08/01/2026	175,000	2.810%	4,004.25	179,004.25	
09/30/2026					183,008.50
02/01/2027			1,545.50	1,545.50	
08/01/2027	55,000	2.810%	1,545.50	56,545.50	
09/30/2027					58,091.00
02/01/2028			772.75	772.75	
08/01/2028	55,000	2.810%	772.75	55,772.75	
09/30/2028					56,545.50
	935,000		77,907.25	1,012,907.25	1,012,907.25

BOND DEBT SERVICE

City of Lake Dallas, TX
 General Obligation Refunding Bonds, Series 2008
 Final Private Placement Rate of 4.210%

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2022	55,000	4.210%	9,577.75	64,577.75	
09/30/2022					64,577.75
02/01/2023			8,420.00	8,420.00	
08/01/2023	60,000	4.210%	8,420.00	68,420.00	
09/30/2023					76,840.00
02/01/2024			7,157.00	7,157.00	
08/01/2024	60,000	4.210%	7,157.00	67,157.00	
09/30/2024					74,314.00
02/01/2025			5,894.00	5,894.00	
08/01/2025	65,000	4.210%	5,894.00	70,894.00	
09/30/2025					76,788.00
02/01/2026			4,525.75	4,525.75	
08/01/2026	70,000	4.210%	4,525.75	74,525.75	
09/30/2026					79,051.50
02/01/2027			3,052.25	3,052.25	
08/01/2027	70,000	4.210%	3,052.25	73,052.25	
09/30/2027					76,104.50
02/01/2028			1,578.75	1,578.75	
08/01/2028	75,000	4.210%	1,578.75	76,578.75	
09/30/2028					78,157.50
	455,000		70,833.25	525,833.25	525,833.25

BOND DEBT SERVICE

Lake Dallas Community Development Corporation
Sales Tax Revenue Bonds, Taxable Series 2019
Final Placement Rate of 4.20%

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/01/2022	30,000	4.200%	14,385	44,385	
09/30/2022					44,385
02/01/2023			13,755	13,755	
08/01/2023	55,000	4.200%	13,755	68,755	
09/30/2023					82,510
02/01/2024			12,600	12,600	
08/01/2024	60,000	4.200%	12,600	72,600	
09/30/2024					85,200
02/01/2025			11,340	11,340	
08/01/2025	60,000	4.200%	11,340	71,340	
09/30/2025					82,680
02/01/2026			10,080	10,080	
08/01/2026	60,000	4.200%	10,080	70,080	
09/30/2026					80,160
02/01/2027			8,820	8,820	
08/01/2027	135,000	4.200%	8,820	143,820	
09/30/2027					152,640
02/01/2028			5,985	5,985	
08/01/2028	140,000	4.200%	5,985	145,985	
09/30/2028					151,970
02/01/2029			3,045	3,045	
08/01/2029	145,000	4.200%	3,045	148,045	
09/30/2029					151,090
	685,000		145,635	830,635	830,635

Special Revenue Funds

Special Revenue Funds

Animal Rescue 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 2022-2023 is based solely on donations and is estimated at \$10,002. Authorized expenditures are \$10,000 to fund veterinarian bills, medical supplies, and other animal rescue needs. The city provides contracted sheltering services for the City of Corinth.

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Interest Income	6	8	1	2
Donations Animal Rescue	21,486	18,000	9,000	10,000
Animal Services Grants	-	-	-	-
Total 32 Animal Rescue Fund Revenues	21,492	18,008	9,001	10,002

Animal Rescue Expenses	5,400	18,000	18,000	10,000
Subtotal: 32 Operations	5,400	18,000	18,000	10,000
Transfer to General Fund	-	-	-	-
Subtotal: 32 Transfers	-	-	-	-
Total 32 Animal Rescue Fund Expenditures	5,400	18,000	18,000	10,000
	16,092	8	(8,999)	2
	25,333			
Estimated Ending Fund Balance		25,341	16,334	16,336

Child Safety 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 2022-23 is \$10,007, which is based on historical numbers and are dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$15,000, \$4,993 coming from the Child Safety Fund Balance.

Account Description		Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Municipal Court Child Safety Fees	10000	10,922	13,000	11,000	10,000
Interest Income - Special Revenue DFS	7	26	-	7	7
25 Child Safety Fund Revenues		10,948	13,000	11,007	10,007
Mun Ct Child Safety Program	10000	4,521	18,600	5,000	10,000
Subtotal: 25 Operations		4,521	18,600	5,000	10,000
Transfer to General Fund	-	-	-	-	-
Transfer to Kid N Cops	5,000	-	-	5,000	5,000
Subtotal: 25 Transfers		-	-	5,000	5,000
25 Child Safety Fund Expenditures		4,521	18,600	10,000	15,000
25 Child Safety Fund Surplus/Deficit		6,426	(5,600)	1,007	(4,993)
Ending Fund Balance FY21 Audited		30,381			
Estimated Ending Fund Balance			24,781	31,388	26,395

Court Security 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 2022-23 is \$5,013, which is based on historical numbers and are dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$7,000 for bailiff costs and security enhancement to court entry points.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Municipal Court Security Fees	1,414	900	900	1,000
Local Municipal Court Bldg Security Fund	4,257	5,000	3,500	4,000
Interest Income - Special Revenue DFS	45	60	13	13
Transfer In	-	-	-	-
Total 23 Court Security Fund Revenues	5,717	5,960	4,413	5,013
Bailiff Fees	-	2,000	2,000	2,000
Office Expenses	-	2,000	2,000	2,000
Security System	-	5,000	-	5,000
Capital Outlay-Buildings/Facilities	-	-	-	-
Total 23 Court Security Fund Expenditures	-	7,000	2,000	7,000
	5,717	(1,040)	2,413	(1,987)
	60,909			
Estimated Ending Fund Balance		59,869	63,322	61,335

Court Technology 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 2022-23 is \$4,055, which is based on historical numbers and are dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$200 for court technology initiatives.

Account Description	Actual FY 2021	Budget FY2022	Projected FY2022	Budget FY 2023
Municipal Court Technology Fees	4,397	5,000	3,000	4,000
Local Municipal Court Technology Fund	112	50	92	50
Interest Income - Special Revenue DFS	22	30	4	5
Total 22 Court Technology Fund Revenues	4,531	5,080	3,096	4,055

Information Technology	10,391	12,000	14,382	200
Subtotal: 22 Operations	10,391	12,000	14,382	200
Capital Outlay-Information Technology	-	-	-	-
Subtotal: 22 Capital	-	-	-	-
Transfer to General Fund	-	-	-	-
Subtotal: 22 Transfers	-	-	-	-
Total 22 Court Technology Fund Expenditures	10,391	12,000	14,382	200
	(5,860)	(6,920)	(11,286)	3,855
	12,280			
Estimated Ending Fund Balance		5,360	994	4,849

Drug Seizure Fund

General

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

Condition

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

Recommendation

Revenue projections for FY 2022-23 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 \$300 for the purchasing of any needed equipment and training used for the safety of the public and the safety of the police officers.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Seizure Revenue	-	25	400	100
Forfeiture Revenue	-	-	1,000	-
Interest Income - Special Revenue DFS	-	1	8	1
Trf from Gen Fd	-	-	-	-
Total 27 Drug Seizure Fund Revenues	-	26	1,408	101
Pub Saf Seizure Program	200	269	1,000	300
Subtotal: 27 Operations	200	269	1,000	-
Total 27 Drug Seizure Fund Expenditures	200	269	1,000	300
	(200)	(243)	408	(199)
	4,275			
Estimated Ending Fund Balance		4,032	4,683	4,484

Hotel Occupancy Tax 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 are 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 2022-23 is \$65,010, which is based on historical numbers and are dependent on the amount of revenue collected. Authorized expenditures are \$44,868 for special event expenditures for the Independence Day Celebration, except for the expenditures for fireworks display. Also included is funding that will be used to contract for tourism and special events related services.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Hotel Occupancy Tax	17,110	10,000	65,000	65,000
Interest Income - Special Revenue DFS	13	20	1	10
Trf from Gen Fd	-	-	-	-
Total 21 Hotel Occupancy Tax Fund Revenues	17,123	10,020	65,001	65,010
Contract Labor	-	4,000	4,000	7,000
Printing	-	500	500	500
Advertising	975	2,000	2,000	2,000
Dues & Memberships	464	358	358	368
Community Events	29,126	30,000	30,000	35,000
Subtotal: 21 Operations	30,565	36,858	36,858	44,868
Total 21 Hotel Occupancy Tax Fund Expenditures	30,565	36,858	36,858	44,868
	(13,442)	(26,838)	28,143	20,142
	48,095			
Estimated Ending Fund Balance		\$21,257	\$76,238	\$96,380

Juvenile Case Management Fund

General

The Juvenile Case Management 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 2022-23 is \$1,100, which is based on historical numbers and are dependent on the number of applicable offenses in the fiscal year. There are no current plans for expenditures in FY2023.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Juvenile Case Mgt Fees	249	200	215	50
Local Truancy Prevention & Diversion Fund	4,196	5,000	2,000	1,000
Interest Income - Special Revenue DFS	152	180	43	50
Total 26 Juvenile Case Fund Revenues	4,597	5,380	2,258	1,100
Mun Ct JCM Program	-	10,000	-	-
Subtotal: 26 Operations	-	10,000	-	-
Transfer to General Fund	-	10,000	-	-
Subtotal: 26 Transfers	-	10,000	-	-
Total 26 Juvenile Case Fund Expenditures	-	20,000	-	-
	4,597	(14,620)	2,258	1,100
	164,182			
Estimated Ending Fund Balance		149,562	166,440	167,540

Kids N’ Cops Fund

General

The Kids n’ Cops Special Revenue Fund is dedicated and may only be spent on items or vendors related to police department and municipal court community engagement events 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 2022-23 is \$10,603, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$13,000 to fund the community engagement events and safety fair.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Interest Income - Special Revenue	10	10	3	3
Donations	300	500	5,600	600
Transfer in from 25 Child Safety	-	-	5,000	10,000
28 Kids N Cops Fund Revenues	310	510	10,603	10,603
Kids N Cops Program				
Kids N Cops Program	1,317	8,000	11,000	13,000
Subtotal: 28 Operations	1,317	8,000	11,000	13,000
Transfer to General Fund	-	-	-	-
Subtotal: 28 Transfers	-	-	-	-
28 Kids N Cops Fund Expenditures	1,317	8,000	11,000	13,000
28 Kids N Cops Fund Surplus/Deficit	(1,007)	(7,490)	(397)	(2,397)
Ending Fund Balance FY21 Audited	13,997			
Estimated Ending Fund Balance		6,507	13,600	11,203

LEOSE 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 2022-23 is \$1,201, which is based on historical numbers and is dependent on the funding level from the State. Authorized is \$1,200 to supplement the police department's training budget to include mandated continuing education and training for contemporary topics related to law enforcement.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
LEOSE Revenue	1,382	1,500	1,200	1,200
Interest Income - Special Revenue DFS	3	4	0	1
Trf from Gen Fd	-	-	-	-
Total 24 LEOSE Fund Revenues	1,385	1,504	1,200	1,201
Travel & Training	2,053	2,500	2,500	1,200
Subtotal: 24 LEOSE Operations	2,053	2,500	2,500	1,200
Total 24 LEOSE Fund Expenditures	2,053	2,500	2,500	1,200
	(668)	(996)	(1,300)	1
	1,577			
Estimated Ending Fund Balance		581	277	278

Library Donation 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 2022-23 is based solely on donations and grants and is estimated at \$10,001. Authorized expenditures are equal to the revenue brought in for FY2023. If no revenue donations or grants are received or awarded, this fund is not authorized to spend more than \$15,116 the FY21 Audited Fund Balance of the account.

Library Donations Fund				
Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Interest Income	100	.23	10	1
Library Contributions	1,000	1,047	4,000	3,000
Library Grants	-	-	-	7,000
Trf from General Fund	-	-	-	-
33 Library Donations Fund Revenues	1,100	1,047	4,010	10,001
Library Expenses	3,000	300	4,000	-
Office Supplies	-	-	-	250
Operating Supplies	-	-	-	-
Postage & Shipping	-	-	-	475
Printing	-	-	-	-
Advertising	-	-	-	-
Travel & Training	-	-	-	60
Dues & Memberships	-	-	-	8,940
Library Books/Materials	-	-	-	-
Subtotal: 33 Operations	4,000	300	4,000	9,725
Capital Outlay- Information Technology	9,000	-	-	-
Capital Outlay - Buildings & Facilities	15,000	-	-	-
Subtotal: 33 Operations	3,000	300	4,000	-
33 Library Donations Fund Expenditures	3,000	300	4,000	9,725
33 Library Donations Fund Surplus/Deficit	(1,900)	747	10	276
Ending Fund Balance FY21 Audited	15,116			
Estimated Ending Fund Balance		15,863	15,126	15,402

Park Improvement 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 is no projected revenue for FY 2022-23, which is based on historical numbers and is dependent on applicable permits. Authorized is \$1,718 from this account to fund applicable park improvement and maintenance expenditures.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fees - Park Improvement	154	200	-	-
Interest Income	-	4	0	-
Transfers In	-	-	-	-
Total 34 Park Improvements Fund Revenues	154	204	0	-
Park Maintenance	-	1,500	1,000	1,718
Capital Outlay-Park Improvements	-	-	-	-
Total 34 Park Improvements Fund Expenditures	-	1,500	1,000	1,718
	154	(1,296)	(1,000)	(1,718)
Estimated Ending Fund Balance	2,718	1,422	1,718	0

Street Maintenance Fund

General

The Street Maintenance Special Revenue Funds 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 2022-23 is \$235,080 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are \$261,000 from this account to fund applicable street and sidewalk maintenance projects.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Sales Tax 1/4 cent - Road Maintenance	213,892	207,500	235,000	235,000
Contributions for Street Maintenance	12,774	-	-	-
Interest Income - Special Revenue DFS	87	130	35	80
Transfer In	-	-	-	-
Total 20 Street Maintenance Sales Tax Fund Revenues	226,753	207,630	235,035	235,080
Equipment Maintenance	-	5,000	5,000	5,000
Sidewalk Maintenance	543	6,000	6,000	6,000
Streets Repair Maintenance	66,895	250,000	250,000	350,000
Subtotal: Operations	67,438	261,000	261,000	261,000
Capital Outlay-Heavy Equipment	-	-	-	-
Subtotal: Capital	-	-	-	-
Total 20 Street Maintenance Sales Tax Fund Expenditures	67,438	261,000	261,000	261,000
	159,315	(53,370)	(25,965)	(25,920)
	387,419			
Estimated Ending Fund Balance		\$334,049	\$361,454	\$335,534

Willow Grove Park 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 2022-23 is \$120,015 and is based on historical numbers and is dependent on fees generated from park use. Authorized expenditures are \$201,816 for improvements and cost sharing the full-time parks staff member 50% from the General Fund and 50% from Willow Grove Park to address increased workload, and security costs during certain holidays.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Fees - Willow Grove Park	125,820	110,000	120,000	120,000
Interest Income - Special Revenue DFS	4,538		60	15
Total 31 Willow Grove Park Fund Revenues	130,358	110,000	120,060	120,015
Salaries - Full Time	-	13,000	13,000	16,529
Overtime	-	500	500	1,250
Longevity	-	196	196	264
FICA/Medicare Tax				81
Unemployment Tax				655
Worker's Compensation				4,951
Group Health Insurance	-	162	162	2,586
Retirement/TMRS	-	570	570	-
Physicals & Evaluations	-		-	-
Subtotal: 31 Personnel	0	14,428	14,428	26,316
Operating Supplies	-	-	-	-
Dues & Memberships	2,997	974	2,661	3,000
Legal Services	228	1,000	1,000	1,000
Security	-	8,400	8,400	13,500
Hazmat	-	-	-	-
Park Maintenance	51,204	35,000	35,000	40,000
Subtotal: 31 Operations	54,428	45,374	47,061	57,500
Capital Outlay - Facilities	-	-	-	88,000
Capital Outlay-Vehicles	-	-	-	-
Capital Outlay-Park Improvements	39,730	41,000	41,000	10,000
Subtotal: 31 Capital	39,730	41,000	41,000	98,000
Transfer to General Fund	20,000	20,000	20,000	20,000
Subtotal: 31 Transfers	20,000	20,000	20,000	20,000
Total 31 Willow Grove Park Fund Expenditures	114,158	120,802	122,489	201,816
	16,200	(10,802)	(2,429)	(81,801)
	89,606			
Estimated Ending Fund Balance		78,804	87,177	5,377

Violence Against Women Grant Fund

General

The Violence Against Women Grant (VAWA) 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 2022-23 is \$132,000, if awarded in November 2022, and is based on State grant information. Authorized expenditures are \$136,224 for salary, benefits, and other related training expenses.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Violence Against Women Grant	73,352	75,353	73,353	90,000
Transfer In	19,821	29,729	38,190	42,000
Total 35 VAWA Grant Fund Revenues	93,173	105,082	111,543	132,000
Salaries-Full Time	62,480	111,542	99,919	101,917
Overtime	2,411	3,000	1,000	1,000
Certification Pay	600	600	300	300
Longevity	780	1,800	828	1,000
FICA/Medicare Tax	946	2,100	965	1,050
Unemployment Tax	162	324	162	162
Worker's Compensation	1,839	6,490	3,048	3,215
Group Health Insurance	12,354	22,000	13,020	16,717
Retirement/TMRS	8,370	16,000	9,981	10,863
Travel & Training	-	-	-	-
	89,942	163,856	129,223	136,224
Total 35 VAWA Grant Fund Expenditures	89,942	163,856	129,223	136,224
	3,231	(58,774)	(17,680)	(4,224)
	70,068			
Estimated Ending Fund Balance		11,294	52,388	48,164

The Coronavirus SLFRF Fund

General

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Special Revenue Fund is dedicated and may only be spent on items identified under the SLFRF regulations.

Policy

The SLFRF is funded by the Federal Government, revenues cannot be used for any purpose other than described by the SLFRF regulations.

Condition

Presently, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City’s General Fund.

Recommendation

The no projected revenue for FY 2022-23. This fund is designated for Stormwater – Drainage infrastructure, EOC Center and Emergency Response equipment, Technology infrastructure, Ventilation System installation and improvements, Public Safety, and Public Sector Revenue loss and will be budgeted for future use.

Account Description		Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
SLFRF - Grant	-	-	-	998,950	-
Interest Income	600	-	-	316	600
36 The Coronavirus SLFRF Fund Revenues	600	-	-	999,266	600
Stormwater - Drainage Infrastructure	-	-	-	-	-
EOC Center & Emergency Response Equipment	-	-	-	-	-
Technology Infrastructure	-	-	-	-	-
Ventilation System installtion and improvements	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Sector Revenue Loss	-	-	-	-	-
		-	-	-	-
					-
36 The Coronavirus SLFRF Fund Expenditures		-	-	-	-
36 The Coronavirus SLFRF Fund		-	-	999,266	600
Ending Fund Balance FY21 Audited		998,950			
Estimated Ending Fund Balance			998,950	1,998,216	1,998,816

Stormwater Drainage Fund

General

The Stormwater Drainage Special Revenue Fund is dedicated and may only be spent on certain, statutorily defined purposes. The Stormwater Drainage Special Revenue Fund receives revenues generated from a drainage utility fee. This fund accounts for all applicable revenue the drainage utility fee collections dedicated for stormwater drainage maintenance, and related expenditures.

Policy

The Stormwater Drainage Special Revenue Fund will account only for Stormwater Drainage 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 2022-23 is \$400,000 and is based on estimates from property research. Authorized expenditures are \$192,200 from this account to fund applicable stormwater drainage maintenance projects and expenditures.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Commercial/Institutional Drainage Fees	-	-	-	200,000
Residential Drainage Fees	-	-	-	200,000
Interest Income	-	-	-	-
Transfer In	-	-	-	-
37 Stormwater Drainage Fund Revenues	-	-	-	400,000
Postage & Shipping	-	-	-	27,000
Engineering	-	-	-	140,000
Consultants & Professionals	-	-	-	20,000
MS4 Fees	-	-	-	5,200
Billing Services	-	-	-	9,860
				192,200
Capital Outlay-Heavy Equipment	-	-	-	-
37 Stormwater Drainage Fund Expenditures	-	-	-	192,200
37 Stormwater Drainage Fund Surplus/Deficit	-	-	-	207,800
Ending Fund Balance FY21 Audited	-			
Estimated Ending Fund Balance		-	-	207,800

Trunk or Treat Fund

General

The Trunk or Treat Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual Trunk or Treat event. This fund accounts for all applicable revenue and related expenditures.

Policy

The Trunk or Treat Special Revenue Fund is funded by donations received for the Trunk or Treat event. The funds can be used for expenditures or vendors related to the annual Trunk or Treat event.

Condition

Presently, the Trunk or Treat 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 2022-23 is \$5,041, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$3,300 to fund the Trunk or Treat event.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Trunk or Treat Donations	-	-	-	-
Trunk or Treat Vendors	-	-	-	300
Trunk or Treat Sponsors	-	-	-	3,000
Interest Income	-	-	-	-
	-	-	-	-
Transfer In from the General Fund	-	-	-	1,741
Total 38 Trunk or Treat Fund Revenues	-	-	-	5,041
	-	-	-	-
	-	-	-	-
Operating Supplies	-	-	-	400
Printing	-	-	-	250
Advertising	-	-	-	-
Community Events	-	-	-	1,650
Scholarships	-	-	-	1,000
	-	-	-	-
	-	-	-	3,300
Total 38 Trunk or Treat Fund Revenues	-	-	-	3,300
	-	-	-	1,741
	-	-	-	
Estimated Ending Fund Balance		-	-	1,741

Light Up the Revenue Fund

General

The Light Up the Season Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual Light Up the Season event. This fund accounts for all applicable revenue and related expenditures.

Policy

The Light Up the Season Special Revenue Fund is funded by donations received for the Light Up the Season event. The funds can be used for expenditures or vendors related to the annual Light Up the Season event.

Condition

Presently, the Light Up the Season Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

There is no projected revenue for FY 2022-23, and is dependent on donations. All authorized expenditures will be derived directly from donations, sponsors, vendor fees, etc. within the FY 2022-23 year and will only be used for the Light Up the Season event.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Light Up the Season Donations	-	-	-	-
Light Up the Season Vendors	-	-	-	-
Light Up the Season Sponsors	-	-	-	-
Interest Income	-	-	-	-
Transfer In from the General Fund	-	-	-	-
39 Light Up the Season Fund Revenues	-	-	-	-
Operating Supplies	-	-	-	-
Printing	-	-	-	-
Advertising	-	-	-	-
Community Events	-	-	-	-
Scholarships	-	-	-	-
39 Light Up the Season Fund Expenditures	-	-	-	-
39 Light Up the Season Fund Surplus/Deficit	-	-	-	-
Ending Fund Balance FY21 Audited	-			
Estimated Ending Fund Balance		-	-	-

General Capital Projects Fund

General

The Capital Projects Fund is dedicated to projects that will be paid for utilizing bonds proceeds from previous bond elections. The appropriation is for project life instead of annual.

Policy

The Capital Projects Funds is funded by bond proceeds from debt that City of Lake Dallas has issued. The projects that this funding will be utilized for have been predetermined and voted on by the Lake Dallas City Council.

Condition

Presently, the Capital Projects Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2023 is \$300 from interest income. Authorized expenditures are \$444,331 for capital projects from previous years.

Account Description	Actual FY 2021	Budget FY 2022	Projected FY 2022	Budget FY 2023
Interest Income	426	300	300	300
Bond Proceeds	-	-	-	-
Trf from Gen Fd	-	-	-	-
Total 60 General Capital Projects Fund Revenues	426	300	300	300
Debt Issue Costs	-	-	-	-
Capital Outlay-Buildings/Facilities	26,495	-	-	94,331
Capital Outlay Construction	168,012	380,000	44,365	350,000
	-	-	-	-
	194,507	380,000	44,365	444,331
Total 60 General Capital Projects Fund Expenditures	194,507	380,000	44,365	444,331
	(194,081)	(379,700)	(44,065)	(444,031)
	588,096			
Estimated Ending Fund Balance		208,396	544,031	100,000



Community Development Corporation

Community Development Corporation

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 2022-23 is \$470,300 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are \$499,660 to cover operational cost and commitments, including \$311,760 in debt service payments and \$80,000 in transfers to the General Fund and Park Fund.

Revenue				
Account Description	Actual FY 2021	Budget FY 2022	Projected FY2022	Budget FY2023
4B Sales Tax	427,784	415,000	470,562	470,000
Property Rental Income	4,000	-	-	-
Interest Income - 4B	280	300	108	300
Debt Proceeds	-	-	-	-
Revenue Total	432,064	415,300	470,670	470,300
Expenditures				
Account Description	Actual FY 2021	Budget FY 2022	Projected FY2022	Budget FY2023
Advertising	7,655.25	-	-	-
Travel & Training	100.00	3,030.00	700.00	700.00
Dues & Memberships	-	525.00	-	-
Subscriptions & Publications	1,500.00	-	-	-
Utilities	8,084.00	10,000.00	10,000.00	10,000.00
Accounting & Auditor	2,750.00	3,250.00	3,000.00	3,200.00
Legal Services	13,320.00	8,000.00	15,000.00	15,000.00
Engineering	-	-	-	-
Consultants & Professionals	58,883.00	15,000.00	15,000.00	15,000.00
CDC Downtown BIG Grants	20,000.00	-	-	-
Park Maintenance	500.00	-	-	-
Property Maintenance	3,891.00	4,000.00	4,000.00	4,000.00
Operations Total	116,683	43,805	47,700	47,900
Capital Outlay-CDC Projects	231,069	50,000	238,000	20,000
Capital Total	231,069	50,000	238,000	20,000
Transfer to General Fund Parks & Admin	80,000.00	80,000.00	80,000.00	80,000.00
Transfer to Debt Service Fund	80,540.58	292,527.00	310,247.10	311,760.00
Transfers Total	160,541	372,527	390,247	431,760
Community Development Corporation	508,293	466,332	675,947	499,660
	(76,229)	(51,032)	(205,277)	(29,360)
	381,155			
Estimated Ending Fund Balance		330,123	175,878	146,518

Fiscal Year 2022 – 2023 Capital Improvement

Account #	Account Description	Budget FY 2023
Use Reserve Balance for 1-Time Capital Purchases		
Development Services	Capital Outlay-Information Technology	1,800
Municipal Court	Capital Outlay-Information Technology	3,600
Administration	Capital Outlay-Information Technology	3,600
Administration	Capital Outlay-Buildings/Facilities	37,500
Police	Capital Outlay-Information Technology	66,511
Police	Capital Outlay-Vehicles	82,868
Animal Services	Capital Outlay-Buildings/Facilities	11,000
Parks & Facilities	Capital Outlay - Park Improvements	13,489
Public Works	Capital Outlay-Information Technology	1,800
One Time Capital Total		222,168

**CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2022-07**

AN ORDINANCE OF THE CITY OF LAKE DALLAS LEVYING THE AD VALOREM TAXES FOR THE YEAR 2022 (FISCAL YEAR 2022-2023) AT A RATE OF \$0.567252 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE DALLAS AS OF JANUARY 1, 2022, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF LAKE DALLAS; APPROVING THE 2022 CITY APPRAISAL ROLLS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, assessments and renditions of all taxable property in the City of Lake Dallas have been made for the year 2022 by the Denton Central Appraisal District; and

WHEREAS, the City Council has approved Ordinance No. 2022-06 adopting the City's annual budget for fiscal year 2022-2023; and

WHEREAS, the City Council has determined that a total tax rate of \$0.5672552 per \$100.00 assessed valuation should be adopted in order to provide funds necessary for the operations and maintenance obligations of the City and to fund required debt payments; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, upon full consideration of the matter, is of the opinion that the tax rate and ad valorem tax appraisal roll should be approved and adopted.

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

SECTION 1. There be and is hereby levied for the tax year 2022 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lake Dallas, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.567252 on each one hundred dollars (\$100) assessed valuation of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Lake Dallas, a tax of \$0.517641 on each one hundred dollars (\$100) assessed value on all taxable property within the City.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Lake Dallas, not otherwise provided

for, a tax of \$0.049611 on each one hundred dollars (\$100) assessed value of taxable property within the City of Lake Dallas and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.63% PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.047.

SECTION 3. Assessments and renditions for the year 2022 on all taxable property and the Tax Roll certified by the Chief Appraiser of the Denton Central Appraisal District are hereby approved and incorporated herein by reference.

SECTION 4. All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2023, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2022 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2022 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2022 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 5. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 6. All Ordinances of the City of Lake Dallas 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 not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 7. Should any 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 thereof decided to be unconstitutional, illegal, or invalid.

SECTION 8. This Ordinance shall take effect immediately from and after its passage, as the law and City Charter in such cases provide.

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	✓	
Kristy Bleau, Councilmember-Place 2	✓	
Cheryl McClain, Councilmember – Place 3	✓	
Rudy Glynn Vrba, Councilmember – Place 4	✓	
Adam Peabody, Councilmember –Place 5	✓	

WITH 5 VOTING “AYE” AND 0 VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE NO. 2022-07 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 25TH DAY OF AUGUST 2022.

ATTEST:


Codi Delcambre, TRMC, City Secretary

APPROVED:


Andi Nolan, Mayor

APPROVED AS TO FORM:


Kevin B. Laughlin, City Attorney
(kbl:8/19/2022:131096)

