



Lake Dallas
T E X A S



**ANNUAL
BUDGET**

FISCAL YEAR

DRAFT

2023 -2024

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Adopted Ordinance

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Adopted Ordinance

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Adopted Ordinance

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Fiscal Year (FY) 2023-24 Budget

Submitted to: The Mayor and City Council on August 4, 2023

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 \$183,303, which is a 5.2% increase from last year’s budget. The total property tax revenue to be raised from property tax rolls is \$3,686,480.

Property Tax Rate Comparison

	<u>Fiscal Year 2022 - 2023</u>	<u>Fiscal Year 2023 - 2024</u>
Property Tax Rate	.567252	.528023
No New Revenue Rate	.536247	.496075
Voter Approval Rate	.567252	.528023
Debt Tax Rate	.049611	.059224

Municipal Debt Obligation supported by property tax: \$500,727



Prepared by:

Kandace Lesley
City Manager

Alan Sawyer
Chief of Police

Jennifer Oakes
Finance Director

Codi Delcambre
City Secretary

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

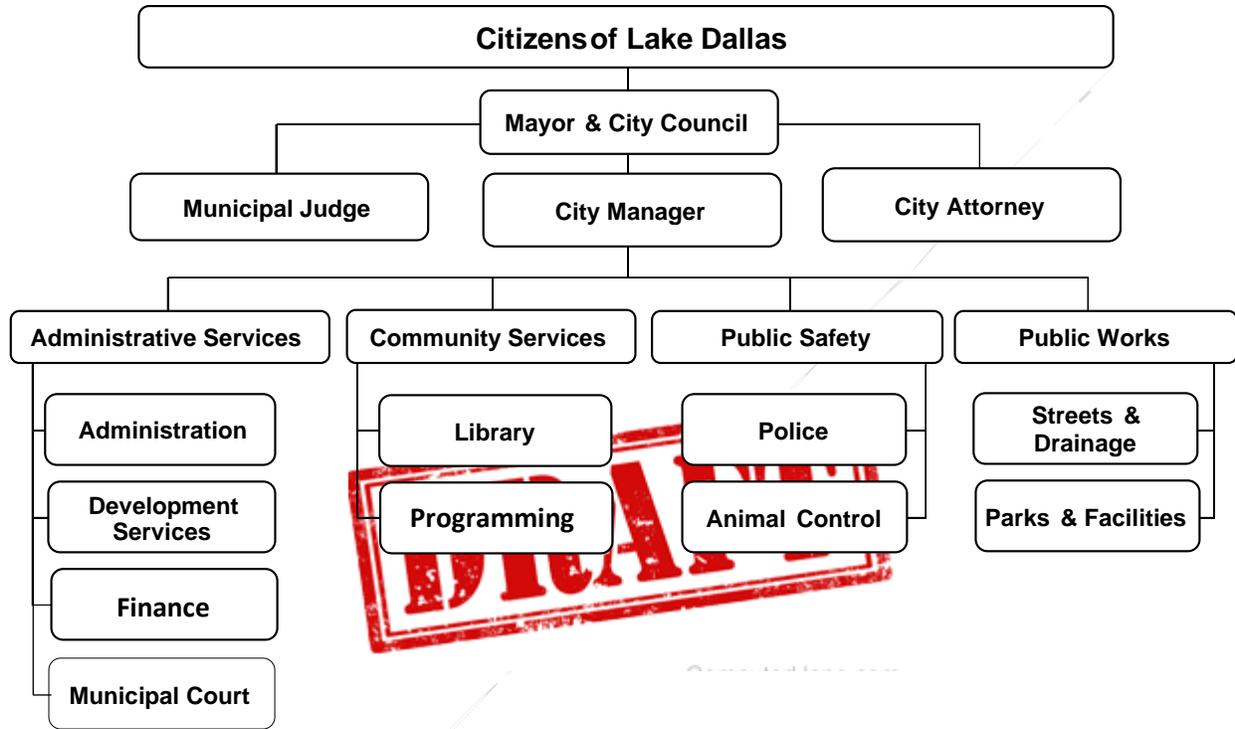
Cheryl McClain, Mayor Pro-Tem, Council Member Place 3
cmccclain@lakedallas.com
Term expires May 2024

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

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



Organizational Chart for FY 2023-24



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 4, 2023

Honorable Mayor, Council Members and Citizens:

It is my pleasure to present the City of Lake Dallas' Fiscal Year 2023 - 2024 (FY 2024) Annual Executive Budget. This budget fulfills the City of Lake Dallas' Home Rule Charter and provides the operational and financial plan for FY 2024 (October 1, 2023 thru September 30, 2024), and that which was developed to allocate available resources to accomplish the City's goals and objectives.

Although looking forward to what FY 2024 brings, I am excited to first recap the many successful accomplishments from the beginning of FY 2023 fiscal year to date. A brief review follows and includes a comprehensive list that is noted within the enclosed attachments.

FY 2023 Recap

Projects that were scheduled to begin in FY 2023 were denoted under the following categories (below) during the corresponding fiscal year budget kickoff and resulted in an estimated forty-one (41) projects. Eight of the original total number of projects became no longer applicable due to either City Council action or organizational priority shifts leaving a total of thirty-three (33) projects to address. Below is a list of the main categories in which the projects fell.

- Stormwater Drainage Program
- 2019 Certificate of Obligation
- Code Revisions
- Bond Election
- Property
- Highspeed Internet
- Finance
- Contract Review

All thirty-three (33) projects were started in FY 2023 and a total of twenty-five (25) were completed, leaving eight (8) still in process (see Attachment A). Please note that the projects brought forward to begin in FY 2023 do not account for any additional staff projects and do not include their daily operational duties.

In addition to the agreed to FY 2023 projects, forty-three (43) extra projects were taken on (see Attachment B). Thirty-two (32) of the extra projects were completed; one (1) project is on hold and the remaining ten (10) are currently in process.

Having briefly recapped some great achievements made in FY 2023, let us look at FY 2024.

FY 2024 Economic Outlook

The State of Texas continues to thrive. 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. The Texas Economic Development Corporation (TEDC) contends that "Texas is the home of 55 Fortune 500 headquarters, 90+ Fortune 1000 headquarters, more than 1,740 foreign-owned companies and 3.1



million small businesses". They also convey North Texas is a "fast-growing region with high value at low cost" and is the home to "the fourth largest metropolitan area in the United States. North Texas is recognized for its low-cost, low-tax and high-quality business environment." Though individual consumers continue to feel the impact of goods and services cost increases, TEDC contends this area brings a wealth of diversity and is the headquarters to "American Airlines, Boeing's Global Services Unit, Lockheed Martin Aeronautics and Southwest Airlines" and "over 20 Fortune 500 companies based in the region." All pointing to stability within the North Texas economy.

Organizationally, the City has met several challenges over the past four fiscal years brought on by the obstacles of COVID-19, adverse impacts resulting from internal instability, and national/local recruiting challenges. However, the current staff is successfully rebuilding the organization and moving forward on projects from the past, as well as new ones. Procurement of the City Hall generator, successful County Bond Election, completion of asphalt projects, master drainage study, and street assessment and CIP are a few of the capital projects that began in FY 2023 and should be completed in FY 2024 (excluding some of the roadway improvements, which are multi-year projects).

The staff's partnership with the Community Development Corporations (CDC) remains strong, as we continue to provide backup support to them. CDC has three projects currently being worked on and include 312 Main Street, "Project Hammer", and the Alamo building. Staff have also been working with developers to bring a multi-family and retail project to fruition. Economically, the sum total of these projects, once completed, should bring to our City the benefits of further tax diversification, an increase in sales and property tax revenue, and may bring employment opportunities to the area – growth that should provide additional stability.

FY 2024 Budget in Brief and Goals to Begin

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

While the tax rate reduces by 6.9%, we developed a fiscally prudent plan to offset any losses while maintaining community services. The voter approval rate will **decrease** from \$0.567252 to \$0.528023, which is a \$183,303 **increase** in property tax revenue.

Goals for the FY 2024 Annual Executive Budget include, but are not limited to, decreasing staffing levels from 39.0 FTEs to 38.5 FTEs, several capital projects (some are a continuation from FY 2023), and maintaining a fund balance in accordance with professionally accepted standards. A "brief" for FY 2024 follows.



GENERAL FUND

The overall anticipated expenditure percent difference between FY 2023 adopted budget and FY 2024 proposed is a **9.5% increase**, which includes a 3% COLA for employees. The overall anticipated revenue percent difference between FY 2023 adopted budget and FY 2024 proposed is a **11% increase**.

FY 2024 Breakdown

Revenue	\$6,504,539
Expenditures	\$6,442,150
Capital Outlay	\$ 282,931

Personnel Services and M&O Expenses:

- Development Services – Contracting with McAdams for planning services began in FY 2023 and has been very successful. The department currently has three full-time positions - 1 Permits Technician and 2 Code Compliance Officers. Currently, the second Code Compliance Officer position is frozen and unfunded. The proposed FY 2024 budget for this department is to maintain 3 FTEs, continue to keep the second Code Compliance Officer unfunded and frozen, and add an additional \$40,000 estimated cost for the revision of Chapter 122 project.

The overall net effect is a 26% increase in expenditures.

- Administration – Proposed changes include relieving the City Secretary from payroll processing duties and developing an Accounting Technician I/Payroll Clerk position through the reclassification of a Community Services position. The changes will increase FTEs from 4 to 5: 1 City Manager, 1 Finance Director, 1 City Secretary, 1 Accounting Technician II and 1 Accounting Technician I/Payroll Clerk.

Overall net effective is a 5% increase in expenditures.

- Community Services – While maintaining the basic services of the library, Library Services transitioned to include community-wide programming and was rebranded as Community Services in FY 2023. Currently, this department has 3 FTEs – 2 Full-time and 2 Part-time positions. FY 2024 proposed changes include reclassification of 1 Full-time position to Finance and 1 part-time position completely removed from budget. Therefore, the only positions remaining for Community Services are the 1 Full-time Community Services Manager and 1 Part-time Library Assistant (name and job description change), which decreases FTEs from 3 to 1.5.

Operational supplies for the library will be purchased through special revenue funds that result directly from external fund-raising efforts. Library hours of operation will continue a modified schedule to better reflect current patronage trends. Programming will commence when the Manager of Community Services is recruited.

Overall net effect is a 12% decrease in expenditures.



- Animal Services - The most notable change to the department is addressing the Shelter's condition, donations, and delaying the recruitment of the Animal Services Manager for a possible future internal promotion. Current positions are 2 Animal Control Officers and 2 Part-Time Technicians. No changes in FTEs occur in FY 2024, even if a promotion occurs.

Overall net effect is a 5% increase in expenditures.

- Parks - Funding for personnel services in this department will change. Instead of the full-time parks maintenance position being funded by the General Fund, it will be funded by the General Fund and an additional \$20,000 transfer from the Willow Grove Park Special Revenue fund. No change in FTEs, which is currently 1 Maintenance Worker.

Overall net effect is a 40% increase in expenditures.

- Streets & Drainage - There are currently 5 FTEs – 1 Manager, 1 Crew Leader and 3 Maintenance Workers. No changes occur to the FTEs in FY 2024.

Overall net effect is a 5% increase in expenditures.

- Police – Current staffing levels are at 19 FTEs. With new State mandates for ISDs, the City and Lake Dallas ISD as seeking another potential SRO contract. If approved, the additional SRO contract results in 2 positions dedicated to the ISD at a 75% cost recovery rate. However, no changes occur in FTEs. Department increases are due to training, full staff, vehicle fuel and vehicle leases.

Overall net effect is a 16% increase in expenditures.

Personnel Summary

- Administration
 - Add 1 Full-time Accounting Technician I/Payroll Clerk (reclassified from 1 Full-time Community Services position)
- Community Services
 - Reclassify 1 Full-time Community Services position and move to Finance (Accounting Technician I/Payroll Clerk)
 - Remove 1 Part-time position completely
- Development Services
 - 2nd Full-time Code Compliance Officer remains frozen and unfunded
- Police
 - Possible additional SRO ILA resulting in 75% funding from ISD

Total Organizational FTEs reduced from 39.0 to 38.5.



DEBT SERVICE FUNDS

Total Debt Service Payments are \$734,323 with \$500,727 deriving from Property Tax and \$233,596 from Lake Dallas Community Development Corporation.

The total outstanding debt for the City as of October 1, 2023, is expected to be \$4,522,527.

SPECIAL REVENUE FUNDS

The City has twenty-one special revenue funds with an anticipated total revenue of \$867,450 and total expenditures of \$3,460,052 (est \$2mil from ARPA fund expenses) for FY 2024. 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 \$4,093,714.

CAPITAL PROJECTS

The City will have a healthy reserve of approximately 61% by the end of FY 2023. Therefore, all one-time capital purchases will be absorbed by the reserve through a one-time transfer of funds, rather than a cost through next year's operating expenses.

COMMUNITY DEVELOPMENT CORPORATION

The Community Development Corporation budget is included in the proposed FY 2024 Annual Executive Budget. Projected revenues are \$504,000 and expenditures are \$378,297. Fund balance at the end of FY 2023 is estimated at \$362,833.

FY 2024 Goals

In FY 2024 the community may anticipate the completion of the City Hall generator, Master Drainage Study & Plan, and technology procurement projects. Goals that were discussed to begin or continue in FY 2024 include (alphabetically):

- Bond Election Roadway Improvement Planning
- Community Programming – citizen survey, community room and kitchen repairs & programming (pending recruitment)
- Contract Reviews
- Debt Issuance
- Technology Overhaul
- Master Fee Schedule Revisions/Updates
- Public Works Building RFQ
- Streets and Drainage Grants (pending McAdams' contract)
- Willow Grove Park Fishing Pier (pending ACOE permitting and insurance)

Some of the above projects may be contingent upon priority shifts, recruitment, or County scheduling. I am also working with McAdams to have them assign a grants coordinator for the streets and drainage projects, which will be needed in late FY 2024 or FY 2025.



City Council, thank you for the time you take to represent and serve the citizens of Lake Dallas and for your input. My expression of appreciation and gratitude to my staff for their hard work and commitment to ensuring our success. With a positive partnership and support from the City Council and talented staff, I am confident that collectively we can achieve great things for the Citizens of Lake Dallas.

Respectfully yours,

A handwritten signature in black ink that reads "K Lesley". The signature is written in a cursive style.

Kandace Lesley, MPA
City Manager



ATTACHMENT A

FY 2023 Projects to Begin (as discussed at 05/21/2022 retreat)

Category/Item #	Description	Status	Notes
Stormwater Drainage Program			
1	Data	In-Process	On-Going Corrections
2	Fee Calculation (audit)	Completed	
3	Notification Process	Completed	
4	Billing and Collections Services	Completed	
5	Master Drainage Study RFQ	Completed	Vendor approved by CC 06/08/23
6	Master Drainage Study	In-Process	2 phases; 2 phase complete Spring 2024
7	Design & Construction RFQ	N/A	Contingent upon Master Drainage Study

2019 Certificate of Obligation			
1	Bond Counsel	Completed	
2	Project Reorganization	Completed	City Council directed re-order
3	RFPs (PW bldg)	On Hold	

Code Revisions			
1	Chapter 122	In-Process	
2	Chapter 22	N/A	

Bond Election	Election	Completed	
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Property			
1	Water Tower	N/A	
2	303 Alamo (380 Grant) City & CDC	In-Process	
3	Main Street Development (312 Main Street contract)	Completed	
4	Development - Swisher @ Shady Shores	In-Process	
5	Development - S Lake Dallas Drive @ Hundley CDC Project - demolition	Completed	
6	Development - S Lake Dallas Drive @ Hundley CDC Project - contract	In-Process	



ATTACHMENT A

FY 2023 Projects to Begin (as discussed at 05/21/2022 retreat)

Category/Item #	Description	Status	Notes
1	Fiber Installation	Completed	Astound
2	Pavlov Contract - draft & negotiations	Completed	Contract was successfully drafted and negotiated
3	Pavlov Contract - implementation	N/A	City Council did not approve contract
4	Pavlov - HUT	N/A	City Council did not approve contract

Finance			
1	HOT Tax Areas	Completed	
2	CDC Bond	Completed	
3	Account Coding	In-Process	Multi-year process
4	Special Funds Research	Completed	
5	Strategic Planning - Equipment Replacement	Completed	
6	Strategic Planning - Capital Projects	Completed	
7	Payment Practices	Completed	
8	Procurement Practices	Completed	
9	Department Training	Completed	
10	Policies and Directives	In-Process	Multi-year process

Contract Review			
1	Animal Services	Completed	
2	Billing and Collections ILA	Completed	
3	Engineering	Completed	
4	Enterprise Fleet Leasing	Completed	
5	Mowing	N/A	Address in CY 2024; staff focus shifted to fishing pier project
6	Planning & Development	Completed	
7	SRO	Completed	
8	W/WW ILA	N/A	



ATTACHMENT B

FY 2023 Additional Projects (not part of FY 2023 Goals)

Category	Description	Status	Notes
1/4 Street & sidewalk Sales/Use Tax	Election	Completed	
Bond Election	Working w/ County & Bond Counsel	In-Process	Multi-decade
Building Maintenance	Janitorial Bid	Completed	
Building Maintenance	Fire Station	In-Process	
Building Maintenance	Animal Services Shelter	Completed	
City Hall	Gas Leak	Completed	
City Hall	Generator - approval	Completed	
City Hall	Generator - purchase	Completed	
City Hall	Generator - installation	Pending	
City Hall	Community Room	In-Process	
Code Compliance	Mobile Home Park Partnerships	In-Process	
Code Compliance	Parking and Storage	In-Process	
Community Services	Library Solutions	Completed	
Community Services	Develop the Department	In-Process	
Contract Review	Internet Services	Completed	
Contract Review	Computer Services	Completed	
Development	CDC - Alamo Building	In-Process	
Development	CDC - City Hall/Main Street Project	On Hold	
Finance	Annual Audit	Completed	
Oncor	Critical Load Verification & Enrollment	Completed	
Parks	Welcome Monument - CDC Plants	Completed	
Parks	Bird Blind - repairs	Completed	
Sidewalk Maintenance	Princess Court Project	Completed	
State Energy	Energy Conservation Office Report	Completed	
Stormwater Drainage Program	Ordinance Revision	Completed	
Stormwater Drainage Program	Free Credit Program Development	Completed	
Stormwater Drainage Program	Fee Credit Application	Completed	
Stormwater Drainage Program	Property Owner Fee Credit Requests	Completed	
Street Maintenance	Street Sign Replacement Project	Completed	
Street Maintenance	Pavement Markings - Downtown	Completed	
Street Maintenance	Pavement Markings - Train Horn	Completed	
Street Maintenance	Streets - Condition Audit & Update	Completed	
Street Maintenance	Streets - CIP	Completed	
Street Maintenance	Asphalt Project #1 - Overly Drive, Queen Court, Princess Court, Kingsmanor Court, & Wilson Road	Completed	



ATTACHMENT B

FY 2023 Additional Projects (not part of FY 2023 Goals)

Category	Description	Status	Notes
Street Maintenance	Asphalt Project #2 - Group #1 Carlisle, Julian & Harbor Town	In-Process	
Street Maintenance	Briar Oaks Repairs (LCMUA section)	Completed	
Street Maintenance	Overly @ I-35E - Ruts	Completed	
Street Maintenance	TXDOT ROW Mowing	Completed	
TCEQ	Notification	Completed	
Technology	Technology - Consultant MOU	Completed	
Technology	Technology - Specifications	Completed	
Technology	Technology - RFQ Development	Completed	
Technology	Technology - Procurement	In-Process	



ATTACHMENT C

**FISCAL YEAR POSITION
CONTROL COMPARISON**

 <u>FY 23 FTEs</u>		 <u>FY 24 FTEs</u>																																				
<table border="0"> <tr><td>Administration</td><td style="text-align: right;">4.0</td></tr> <tr><td>Animal Services</td><td style="text-align: right;">3.0</td></tr> <tr><td>Development Services</td><td style="text-align: right;">3.0</td></tr> <tr><td>Library</td><td style="text-align: right;">3.0</td></tr> <tr><td>Municipal Court</td><td style="text-align: right;">1.0</td></tr> <tr><td>Parks</td><td style="text-align: right;">1.0</td></tr> <tr><td>Police</td><td style="text-align: right;">19.0</td></tr> <tr><td>Public Works</td><td style="text-align: right;"><u>5.0</u></td></tr> <tr><td></td><td style="text-align: right;">39.0</td></tr> </table>	Administration	4.0	Animal Services	3.0	Development Services	3.0	Library	3.0	Municipal Court	1.0	Parks	1.0	Police	19.0	Public Works	<u>5.0</u>		39.0		<table border="0"> <tr><td>Administration</td><td style="text-align: right;">5.0</td></tr> <tr><td>Animal Services</td><td style="text-align: right;">3.0</td></tr> <tr><td>Development Services</td><td style="text-align: right;">3.0</td></tr> <tr><td>Community Services</td><td style="text-align: right;">1.5</td></tr> <tr><td>Municipal Court</td><td style="text-align: right;">1.0</td></tr> <tr><td>Parks</td><td style="text-align: right;">1.0</td></tr> <tr><td>Police</td><td style="text-align: right;">19.0</td></tr> <tr><td>Public Works</td><td style="text-align: right;"><u>5.0</u></td></tr> <tr><td></td><td style="text-align: right;">38.5</td></tr> </table>	Administration	5.0	Animal Services	3.0	Development Services	3.0	Community Services	1.5	Municipal Court	1.0	Parks	1.0	Police	19.0	Public Works	<u>5.0</u>		38.5
Administration	4.0																																					
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Police	19.0																																					
Public Works	<u>5.0</u>																																					
	38.5																																					

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 2023-24 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 is 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 9/30/2023	Adopted Budget Revenues FY2024	Adopted Expenditures FY2024	Estimated Fund Balance 9/30/2024
General Fund	3,382,151	6,504,539	6,442,150	3,444,541
Debt Service	28,723	3,866,797	3,469,323	426,197
Community Development Corp.	237,150	504,000	378,297	362,853
Street Maintenance	605,653	235,080	559,000	281,733
Hotel Occupancy Tax	261,314	70,200	50,368	281,146
Court Technology	2,339	4,055	200	6,194
Court Security	61,997	4,700	14,800	51,897
LEOSE Training	2,854	1,201	1,200	2,855
Child Safety	25,658	10,007	17,000	18,665
Juvenile Case Management	176,927	5,100	-	182,027
Drug Seizure	1,396	101	600	897
Kids N Cops	12,143	5,603	14,000	3,746
Willow Grove Park	180,881	121,500	232,900	69,481
Animal Rescue	17,489	1,002	10,000	8,491
Library Donations	11,324	7,001	10,559	7,766
Park Improvement	2,431	100	2,400	131
VAWA Grant	(0)	-	-	(0)
The Coronavirus SLFRF Fund	1,798,825	600	1,799,425	-
Stormwater Drainage Fund	321,372	368,000	226,400	462,972
Trunk or Treat Fund	1,352	3,300	3,500	1,152
Christmas Event Fund	92	14,900	14,800	192
Opioid Abatement Fund	7,096	-	-	7,096
Tree Preservation Fund	8,250	-	-	8,250
General Capital Projects	594,321	15,000	502,900	106,421
Total	7,741,738	11,742,786	13,749,821	5,734,703

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 the 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 FY2023 are estimated to be \$5,917,241. This is an increase of \$57,370 or 1% when compared to the adopted budget. The amount also represents a decrease of \$47,443 or .8% above the FY2022 actual revenues. Revenues collected from property and sales taxes are expected to be slightly above the budgeted amounts. Expenditures are expected to total \$5,547,392 in FY2023. Taking into consideration the minimal decline in revenue and expenditures trending below budget, the ending fund balance is estimated to be \$3,382,151 which is \$394,294 (13.2%) above the adopted budget.

FY2023-2024 Budget Narrative

There are two components that make up the City's ad valorem tax rate of \$0.528023 per \$100 of appraised value: operations & maintenance (\$0.468799) and debt service (\$0.059224). A tax rate of \$0.468799 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 FY2024 to \$3,686,480. Sales taxes trends identify a 4.8% increase in FY2024 for an additional \$64,579. 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 \$6,442,150 (9.5%) due to rising personnel service expenses. Fund balance at the end of the fiscal year is estimated at \$3,444,541 which is approximately \$456,684 higher than FY2023 budgeted amount. The estimated fund balance at the end of FY2024 is about 53% 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

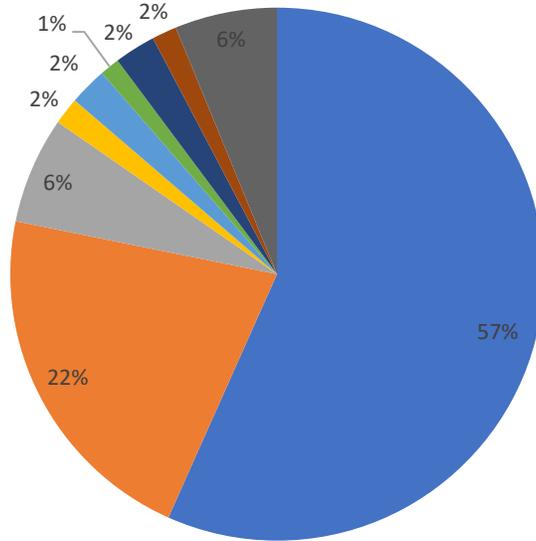
available but unencumbered funds. In the past, the Council has expressed an intent to maintain a level of unassigned fund balance in the general fund equal to 25 percent of the fund’s operating expenditures. For FY 2023-24 that would require approximately \$1,610,537 in the fund balance. The estimated total reserve balance at the end of FY2023 is \$3,382,151 and the estimated reserve fund balance equal to 25% of general fund expenditures for FY23 is \$1,386,848. The table below provides a listing of the ending reserve fund balances for the previous fiscal year, budgeted and projected ending fund balance for FY2023, and the proposed ending fund balance for FY2024. 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 2022	Budget FY 2023	Esitmed FY 2023	Proposed FY 2024
Fund Balance, Beginning	2,552,191	3,012,302	3,012,302	3,382,151
Revenues				
Property Taxes	3,217,057	3,506,771	3,506,571	3,686,480
Sales & Other Taxes	1,257,232	1,296,900	1,334,421	1,399,000
Franchise Fees	429,126	431,800	451,807	421,000
Licenses & Permits	320,357	129,800	107,593	107,100
Intergovernmental	95,781	73,296	76,469	149,899
Charges for Service	294,830	81,304	72,889	77,560
Fines & Fees	161,271	181,000	142,500	162,500
Other Revenue	89,025	59,000	124,991	98,000
Transfers	100,004	100,000	100,000	403,000
Total General Fund Revenues	5,964,684	5,859,871	5,917,241	6,504,539

General Fund Budget Summary				
	Actual FY 2022	Budget FY 2023	Esitmed FY 2023	Proposed FY 2024
Administration	2,230,680	2,304,859	2,244,451	2,412,972
Animal Services	229,584	255,207	247,408	268,206
City Council	6,746	13,695	13,975	8,795
Community Services	-	-	-	163,912
Development Services	464,683	230,280	235,473	290,811
Events	31,321	30,000	33,241	30,000
Library	245,717	185,899	82,754	-
Municipal Court	95,197	130,726	133,490	134,412
Parks & Facilities	107,189	77,683	46,197	108,918
Police	1,585,224	2,110,567	1,955,479	2,454,142
Streets & Drainage	508,231	545,400	554,925	569,982
Total General Fund Expenditures	5,504,572	5,884,316	5,547,392	6,442,150
Annual Surplus/Deficit	460,111	(24,445)	369,849	62,389
Fund Balance, Ending	3,012,302	2,987,857	3,382,151	3,444,541
Reserved for capital/encumbrances				-
Reserve of 25% of Expenditures	1,376,143	1,471,079	1,386,848	1,610,537
Amount over (under) Reserve Policy	1,636,159	1,516,778	1,995,304	1,834,003
% of Total Expenditures	55%	51%	61%	53%

Revenues

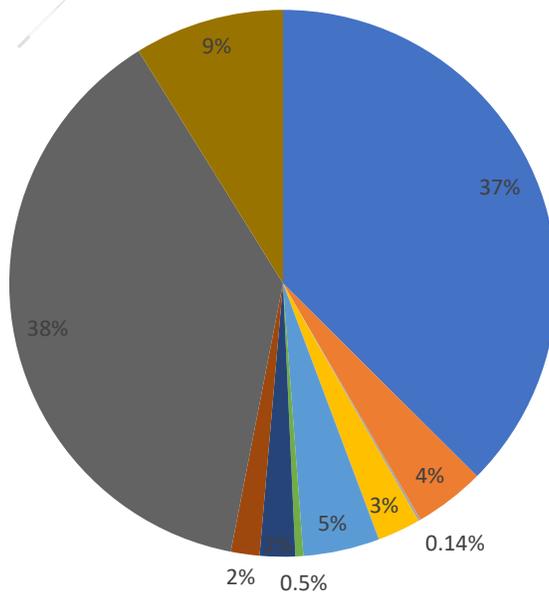
The General Fund total revenues for FY2024 are anticipated to increase \$644,668 (11%) over FY2023 budgeted revenues. The increase is attributed to property tax and sales tax.



- Property Taxes 57%
- Sales & Other Taxes 22%
- Franchise Fees 6%
- Licenses & Permits 2%
- Intergovernmental 2%
- Charges for Service 1%
- Fines & Fees 2%
- Other Revenue 2%
- Transfers 6%

Expenditures

The General Fund total expenditures for FY2024 are anticipated to increase \$557,834 (9.5%) over FY2023 budgeted expenditures. The increase is attributed to rising personnel service expenses including health insurance and property and liability insurance.



- Administration 37%
- Animal Services 4%
- City Council .14%
- Community Services 3%
- Development Services 5%
- Events .5%
- Municipal Court 2%
- Parks & Facilities 2%
- Police 38%
- Streets & Drainage 9%

Personnel Services

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
Administration	4.0	4.0	4.0	5.0
Animal Services	3.0	3.0	3.0	3.0
City Council	0.0	0.0	0.0	0.0
Community Services	0.0	0.0	0.0	1.5
Development Services	4.0	3.0	3.0	3.0
Events	0.0	0.0	0.0	0.0
Library	4.0	3.0	3.0	0.0
Municipal Court	1.0	1.0	1.0	1.0
Parks & Facilities	1.0	0.5	0.5	1.0
Police	17.5	19.0	19.0	19.0
Streets & Drainage	5.0	5.0	5.0	5.0
Willow Grove Park	0.5	0.5	0.5	0.0
Total	40	39	39	38.5



This budget includes a Cost-of-Living Allocation (COLA).

Department	Request	Funded*
All Departments	Cost of Living Increase	3%

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 overseeing the management of day-to-day operations of the city and is comprised of the City Manager, City Secretary, Finance Director, Accounting Technician II, and Accounting Technician I/Payroll Clerk. The department also provides administrative support to the City Council, the Community Development Corporation and other boards and commissions. Below are a few FY2023 accomplishments and a few FY2023 goals.

Accomplishments of FY2023

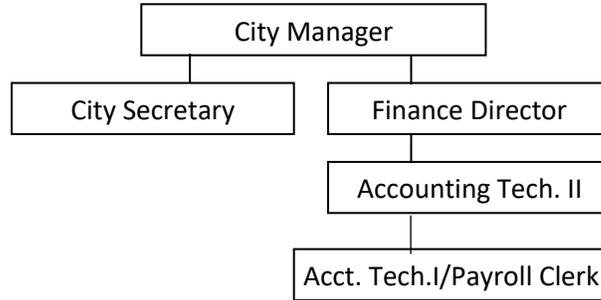
- Completed a Street Assessment and Capital Improvement Plan.
- Began the Master Drainage Study.
- Completed the City Hall generator procurement process.
- Denton County Days.
- Managed the strategic planning and budget process for Fiscal Year 2022.
- County Bond Election for Roadway Improvements.
- Strategic planning and implementation of streets and drainage improvements project debt issuance and bond rating.

Objectives for FY2024

- Complete Technology update.
- Continue to re-balance and "right-size" staffing and implement compensation plan.
- Begin process for design of drainage infrastructure.
- Master fee schedule revisions.
- Complete services agreement with contractor for grants administration for streets and drainage projects.
- Complete Master Drainage Study.

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Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
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	1.0	1.0	1.0	1.0
Accounting Technician I/Payroll	0.0	0.0	0.0	1.0
Total	4	4	4	5





Administration Expenditure Details

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	306,920	355,983	355,971	410,554
Overtime	-	1,500	1,000	2,000
Certification Pay	1,200	1,201	1,201	1,201
Stipend/Auto Allowance	3,600	3,600	3,600	3,600
Longevity	492	894	516	894
Medicare Tax	4,244	5,363	5,262	6,080
Unemployment Tax	203	648	648	45
Worker's Compensation	1,037	1,517	1,488	1,720
Group Health Insurance	25,097	50,268	43,539	64,920
Retirement/TMRS	39,518	55,482	54,427	62,891
Physicals & Evaluations	323	85	-	110
Subtotal: Personnel	382,634	476,541	467,652	554,015
Office Supplies	3,659	5,700	5,700	4,700
Operating Supplies	10,000	9,000	6,000	9,000
Postage & Shipping	3,784	1,600	2,530	1,600
Printing	15,878	1,000	-	500
Uniforms	-	200	400	400
Advertising	1,552	2,000	2,000	2,000
Travel & Training	1,505	8,150	5,000	7,900
Dues & Memberships	2,610	2,596	3,176	2,155
Office Equipment	-	500	1,100	500
Flowers/Gifts/Plaques	293	800	1,943	800
Subscriptions & Publications	5,580	5,900	4,700	4,679
Telephone-Mobile	1,788	1,950	1,950	1,950
Utilities	36,404	42,000	42,000	46,000
Accounting & Auditor	18,000	19,000	22,500	20,000
Legal Services	67,523	100,000	75,000	90,000
Consultants & Professionals	55,342	12,700	12,700	8,000
Elections	-	10,000	10,500	10,000
Denton County Tax	24,085	31,000	31,000	31,000
Property & Liability Insurance	63,423	110,000	70,000	65,000
Fire Contract	1,310,607	1,360,724	1,360,724	1,360,724
Janitorial Services	11,304	20,800	25,008	25,008
Code Codification	524	3,800	5,000	4,995
Shredder Services	-	800	800	800
SPAN	-	3,750	3,726	10,901
Website Services	6,687	6,965	6,959	6,962
Benefits Adm Fees	1,318	1,200	1,200	1,200
Printers & Copiers	-	16,325	16,325	16,325
Government Services	1,179	-	-	-
Facilities Maintenance	8,571	22,858	22,858	22,858
IT Maintenance	46,430	27,000	36,000	36,000
Transfer to Debt Service Fund	150,000	-	-	-
Subtotal: Operation	1,848,046	1,828,318	1,776,799	1,791,957
Capital Outlay-Buildings/Faciliti	-	-	-	67,000
Subtotal: Capital	-	-	-	67,000
Total Administration	2,230,680	2,304,859	2,244,451	2,412,972

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. Below are a few FY2023 accomplishments and a few FY204 goals.

Accomplishments of FY2023

- Fully staffed the shelter with 2 Animal Control Officers and 2 part-time Kennel Techs.
- Deep cleaned and reorganized the shelter.
- Enhanced the shelter social media platform by continuing with Facebook, Petfinder and adding and videos.
- Held a vaccination clinic in May, with another one scheduled for October.
- Participated in Clear the Shelter.
- Received donations from new sources.

Objectives for FY2024

- Provide a free microchip clinic.
- Establish a formal volunteer platform.
- Update Animal Services City Ordinances.
- Increase Fundraising events.

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
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 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	100,773	101,474	101,474	90,753
Salaries-Part Time	24,786	29,702	29,702	29,994
Overtime	9,439	5,800	5,800	8,700
Longevity	390	606	360	-
FICA/Medicare Tax	1,883	2,006	2,006	1,877
Unemployment Tax	189	648	648	36
Worker's Compensation	5,565	8,776	8,776	8,259
Group Health Insurance	24,514	30,467	30,467	22,284
Retirement/TMRS	21,551	20,632	20,632	19,417
Physicals & Evaluations	45	-	110	-
Subtotal: Personnel	189,135	200,111	199,975	181,320
Office Supplies	45	200	200	200
Operating Supplies	5,868	7,500	7,500	19,000
Postage & Shipping	84	190	190	190
Printing	438	250	-	600
Uniforms	437	770	1,200	1,260
Advertising	-	200	-	200
Travel & Training	99	-	-	5,600
Dues & Memberships	-	375	375	375
Vehicle Fuel	1,761	950	1,000	1,800
Safety Equipment & Supplies	344	-	-	-
Telephone-Mobile	1,176	1,185	1,185	1,185
Land Lease	1,384	1,454	1,453	1,454
Utilities	10,923	14,000	12,000	12,000
Consultants & Professionals	7,383	9,000	9,000	20,000
Printers & Copiers	-	655	655	655
Facilities Maintenance	2,953	2,000	8,000	12,200
Vehicle Maintenance	1,112	1,972	1,200	2,772
IT Maintenance	2,294	3,395	3,395	3,395
Cash Over/Short	-	-	80	-
Subtotal: Operation	36,300	44,096	47,433	82,886
Capital Outlay-Information Tech	-	-	-	2,000
Capital Outlay-Buildings/Faciliti	4,149	11,000	-	2,000
Subtotal: Capital	4,149	11,000	-	4,000
Total Animals Services	229,584	255,207	247,408	268,206

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 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Office Supplies	250	300	300	300
Operating Supplies	-	-	-	-
Uniforms	-	600	600	600
Travel & Training	5,004	5,400	5,400	1,920
Dues & Memberships	1,020	3,675	5,675	5,675
Flowers/Gifts/Plaques	472	300	-	300
Legislative	-	3,420	2,000	-
Subtotal: Operation	6,746	13,695	13,975	8,795
Total City Council	6,746	13,695	13,975	8,795

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Community Services

The purpose of the Community Services Department is to provide the community members to programs that promote creativity, learning, and growth. The Community Services Department seeks to be the heart of our community by providing space, technology, programming, and events. Below are a few FY2023 accomplishments and a few FY204 goals.

Accomplishments of FY2023

- Creation of the Community Services Division.
- Partnership with Friends of the Library.
- Maintained basic Library services.
- Maintained Library Consortium membership.

Objectives for FY2024

- Conduct a Citizen Survey on programming.
- Complete a Community Needs Assessment.
- Research, analyze, trend, manage, community programs and events.
- Begin a contractor and volunteer program.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
Community Services Manager		0.0	0.0	0.0	1.0
Part-Time Community Services Asst.		0.0	0.0	0.0	0.5
Library Director		1.0	0.0	0.0	0.0
Librarian		0.0	1.0	1.0	0.0
Library Assistant		1.0	1.0	1.0	0.0
Part Time Library Assistants		2.0	1.0	1.0	0.0
Total		4	3	3	1.5

Community Services Expenditure Details

Account Description	Library Actual FY 2022	Library Budget FY 2023	Projected FY 2023	CS Budget FY 2024
Salaries-Full Time	95,873	73,883	14,665	70,013
Salaries-Part Time	46,404	31,938	24,866	27,541
Overtime	24	1,000	100	1,000
Longevity	-	432	162	-
FICA/Medicare Tax	2,032	1,548	600	1,419
Unemployment Tax	184	324	208	20
Worker's Compensation	558	587	170	401
Group Health Insurance	25,992	29,548	5,481	15,005
Retirement/TMRS	19,027	16,013	6,211	14,687
Physical & Evaluations	-	-	150	350
Subtotal: Personnel	190,094	155,273	52,613	130,436
Office Supplies	253	-	-	-
Programming Supplies	-	-	-	-
Operating Supplies	1,188	400	400	400
Postage & Shipping	362	-	-	-
Printing	2,329	-	-	-
Uniforms	129	270	-	270
Advertising	748	-	-	-
Travel & Training	2,059	-	-	-
Dues & Memberships	6,245	-	-	-
Telephone-Mobile	745	820	150	820
Utilities	9,609	12,000	9,000	12,000
Security System	837	925	925	925
Printers & Copiers	-	-	2,850	2,850
Facilities Maintenance	875	600	1,200	600
IT Maintenance	12,626	15,611	15,611	15,611
Library Books/Materials	17,618	-	5	-
Subtotal: Operation	55,623	30,626	30,141	33,476
Subtotal: Capital	-	-	-	-
Total Community Services	245,717	185,899	82,754	163,912



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. Below are a few FY2023 accomplishments and a few FY204 goals.

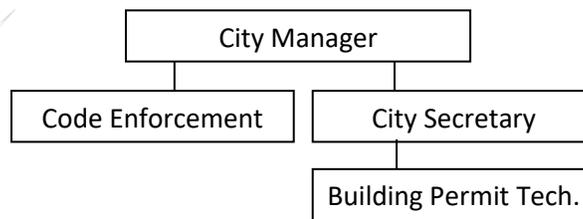
Accomplishments of FY2023

- Implemented a concierge service for the permitting process.
- Privatized Planning.
- Improved and implemented external code compliance partnerships.
- Enhanced compliance in the areas of vehicle, signs, parking, and severe property maintenance issues.
- Increased Willow Grove Park revenue.
- Assist with Willow Grove Park wireless communication system issues.
- Amended sign ordinance.

Objectives for FY 2024

- Continue to update Code requirements, add new Code requirements where necessary and revise Chapter 122 – Zoning.
- Continue to generate and circulate departmental factsheets to increase transparency and educate residents on Development Services functions, requirements, and processes.
- Promote exceptional customer service by promptly responding to phone calls and emails.
- Increase permitting efficiency by issuing all completed trade/over-the-counter permit applications within one business day.
- Increase revenue at Willow Grove Park by maximizing revenue in camping, day use, entry kiosk and pavilion rentals.

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
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 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	153,095	80,642	80,642	83,061
Overtime	2,861	2,000	2,000	2,100
Longevity	534	618	474	630
Medicare Tax	2,255	1,208	1,243	1,281
Unemployment Tax	184	324	324	20
Worker's Compensation	653	560	583	601
Group Health Insurance	35,308	37,007	27,653	31,829
Retirement/TMRS	20,821	12,493	12,861	13,256
Physicals & Evaluations	33	165	-	165
Subtotal: Personnel	215,745	135,017	125,780	132,943
Office Supplies	330	600	600	600
Operating Supplies	1,304	400	400	300
Postage & Shipping	621	700	700	700
Printing	3,619	100	-	100
Uniforms	79	200	200	300
Advertising	470	1,750	500	1,750
Travel & Training	794	2,000	2,000	2,000
Dues & Memberships	50	800	800	325
Vehicle Fuel	2,623	1,080	1,900	2,000
Office Equipment	-	200	-	200
Safety Equipment & Supplies	-	200	-	200
Telephone-Mobile	869	840	1,000	1,000
Keep Lake Dallas Beautiful	2,958	1,650	1,650	1,650
Engineering	16,863	10,000	10,000	15,000
Consultants & Professionals	12,057	20,000	38,000	40,000
Inspection Services	177,846	30,000	34,000	30,000
Health Inspections	10,525	5,500	5,500	5,500
Comprehensive Zoning Ordinance	-	-	-	40,000
Vehicle Lease	11,889	6,443	6,443	6,443
Property Abatements	1,068	9,000	1,200	2,000
Vehicle Maintenance	573	1,800	800	1,800
IT Maintenance	4,400	-	4,000	4,000
Subtotal: Operation	248,939	93,263	109,693	155,868
Capital Outlay-Information Technology	-	2,000	-	2,000
Subtotal: Capital	-	2,000	-	2,000
Total Development Services	464,683	230,280	235,473	290,811

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 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Community Events	6,321	5,000	2,000	2,000
Fireworks	25,000	25,000	28,000	28,000
Transfer to Special Revenue Fund	-	-	3,241	-
Subtotal: Operation	31,321	30,000	33,241	30,000
Total Events	31,321	30,000	33,241	30,000

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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. Below are a few FY2023 accomplishments and a few FY204 goals.

Accomplishments of FY2023

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

Objectives for FY2024

- 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 Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
Court Administrator	1.0	1.0	1.0	1.0
Total	1	1	1	1

Municipal Court Expenditure Details

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	32,126	48,880	49,858	51,354
Overtime	774	1,500	600	1,000
Certification Pay	-	600	-	-
Longevity	-	-	-	96
FICA/Medicare Tax	449	738	731	754
Unemployment Tax	42	162	162	9
Worker's Compensation	104	209	207	213
Group Health Insurance	59	16,137	9,712	11,186
Retirement/TMRS	6,095	7,630	7,560	7,801
Physicals & Evaluations	-	-	-	-
Subtotal: Personnel	39,649	75,856	68,830	72,413
Office Supplies	711	800	800	800
Postage & Shipping	621	1,000	1,000	1,000
Printing	679	700	500	700
Uniforms	-	100	100	150
Travel & Training	155	1,350	1,350	1,350
Dues & Memberships	-	55	55	55
Consultants & Professionals	10,789	-	-	-
Court Collection Fees	14,216	15,000	15,000	15,000
Municipal Judge/Magistrate	14,400	14,400	14,400	14,400
Prosecutor	13,977	21,000	24,000	22,000
Jury Fee	-	-	-	500
Printers & Copiers	-	465	465	465
IT Maintenance	-	-	6,990	3,579
Cash Over/Short	-	-	(245)	-
Subtotal: Operation	55,548	54,870	64,660	59,999
Capital Outlay-Information Technology	-	-	-	2,000
Subtotal: Capital	-	-	-	2,000
Total Municipal Court	95,197	130,726	133,490	134,412

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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. Below are a few FY2023 accomplishments and a few FY204 goals.

Accomplishments of FY2023

- Began Rail Trail clean up.
- Rebuilt Bird Blind at Willow Grove Park
- Replacement and repair of park equipment (e.g., benches, playground equipment, and trash cans.)
- Welcome Monument re-landscaping.
- Began green space maintenance.
- Began quote process for City Park lighting and tennis court maintenance.
- Enhanced relationships with the Lake Cities Soccer Association.

Objectives for FY2024

- Complete Rail Trail clean up.
- Complete wireless communication project at Willow Grove Park.
- Continue replacement and repair of park equipment.

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
Maintenance Worker	1.0	1.0	1.0	1.0
Total	1	1	1	1

Parks & Facilities Expenditure Details

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	29,313	16,368	-	33,057
Overtime	3,210	1,250	-	2,000
Certification Pay	-	-	-	-
Longevity	-	72	-	-
FICA/Medicare Tax	470	248	-	507
Unemployment Tax	40	81	-	9
Worker's Compensation	2,559	615	-	1,259
Group Health Insurance	6,854	4,950	(599)	12,708
Retirement/TMRS	3,385	2,561	-	5,245
Physicals & Evaluation	172	-	-	110
Subtotal: Personnel	46,003	26,145	(599)	54,895
Office Supplies	97	40	-	40
Operating Supplies	155	100	142	100
Uniforms	315	608	200	608
Travel & Training	50	275	275	275
Dues & Memberships	0	-	-	-
Vehicle Fuel	4,183	2,500	2,500	2,500
Equipment-Field	99	950	950	950
Safety Equipment & Supplies	39	225	225	225
Flowers/Gifts/Plaques	-	-	-	-
Telephone-Mobile	22	336	-	336
Consultants & Professionals	20,278	-	-	-
Mowing Contract	16,904	16,000	17,000	16,000
Vehicle Lease	-	-	-	-
Facilities Maintenance	92	1,000	1,000	1,000
Vehicle Maintenance	965	1,100	1,100	1,100
Equipment Maintenance	486	950	950	950
Park Maintenance	3,812	12,000	12,000	12,000
Subtotal: Operation	47,496	36,084	36,342	36,084
Capital Outlay - Park Improvements	-	13,000	8,000	15,485
Capital Vehicle Principal	11,560	2,233	2,233	2,233
Capital Vehicle Interest	2,131	221	221	221
Subtotal: Capital	13,691	15,454	10,454	17,939
Total Parks	107,189	77,683	46,197	108,918



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. Below are a few FY2023 accomplishments and a few FY204 goals.

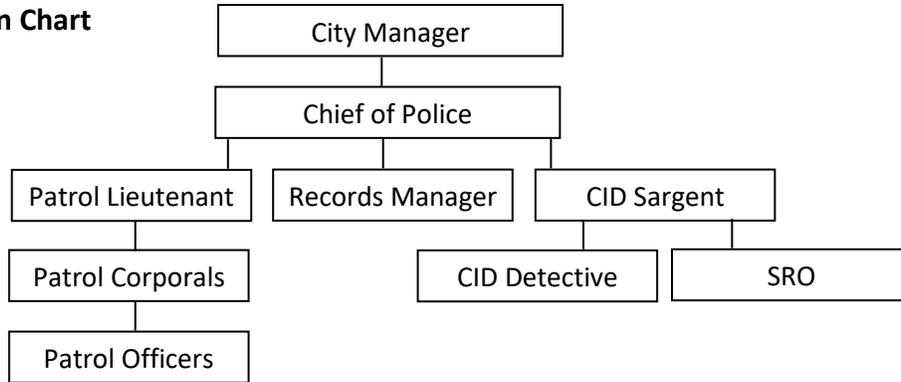
Accomplishments of FY2023

- Reality Based training for sworn officers, including de-escalation techniques, high-risk traffic stops, and dealing with persons with mental disorders.
- Implemented the Fugitive Apprehension and Tactical Enforcement Unit (FATE) to enhance public safety services for the citizens, business partners, and the entire community of Lake Dallas as well as the police department.
- Implemented a Cadet program, allowing the police department to recruit men and women who are not certified police officers and who wish to become police officers with the City of Lake Dallas.
- Grant writing course.
- Completed traffic enforcement enhancement at I-35E with other local cities.

Objectives for FY2024

- Supporting current proactive enforcement activities and programs, as well as initiating additional activities and programs as needed.
- Work to advance technology.
- Provide proactive enforcement activities utilizing the Patrol Operations and Investigative Services Divisions.
- Manage Shared Services Agreement with the Denton County Sheriff's Office and Little Elm Police Department
- Continue to be proactive in community involvement, and community awareness.
- Continue to look for grants to add the needed technology and equipment the police department needs.
- Pursue potential ILA for SRO
- Continue community engagement with Kids N' Cops and Shop with a Cop.

Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
Chief of Police	1.0	1.0	1.0	1.0
Police Lieutenant	2.0	1.0	1.0	2.0
Police Sargent	2.0	1.0	1.0	1.0
Police Corporal	0.0	2.0	2.0	3.0
Patrol Officer	11.0	13.0	13.0	11.0
Records Manager	1.0	1.0	1.0	1.0
Part Time Property Room Clerk	0.5	0.0	0.0	0.0
Total	17.5	19	19	19

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Police Expenditure Details

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	818,543	1,169,103	1,169,103	1,309,193
Salaries-Part Time	-	-	-	-
Overtime	46,777	57,000	50,000	47,000
Certification Pay	5,943	6,009	6,009	9,601
Longevity	4,776	6,060	3,714	5,778
Medicare Tax	12,212	17,971	16,093	19,866
Unemployment Tax	450	2,916	2,916	180
Worker's Compensation	26,752	52,891	47,438	58,936
Group Health Insurance	133,056	223,317	158,803	257,817
Retirement/TMRS	137,754	185,908	89,280	205,512
Physicals & Evaluations	2,070	2,500	4,246	2,500
Psychological Services	430	5,200	5,200	5,200
Bailiff Fees	1,200	-	-	-
Subtotal: Personnel	1,189,962	1,728,875	1,552,802	1,921,582
Office Supplies	2,313	2,000	2,000	2,500
Operating Supplies	5,797	4,600	4,600	3,600
Employee Appreciation	-	-	-	2,200
Postage & Shipping	227	200	200	500
Printing	3,434	1,200	800	700
Uniforms	10,741	17,200	30,000	22,000
Advertising	-	-	-	100
Travel & Training	9,206	18,185	18,185	41,550
Dues & Memberships	269	2,090	2,090	2,465
Vehicle Fuel	28,121	23,000	32,000	30,000
Office Equipment	900	5,000	-	-
Safety Equipment & Supplies	5,616	15,288	15,288	11,900
Flowers/Gifts/Plaques	101	-	-	-
Subscriptions & Publications	4,664	7,100	12,035	10,835
Telephone-Mobile	10,891	10,800	10,800	9,150
Emergency Response Supplies	-	1,000	-	300
Utilities	6,286	4,980	6,700	5,394
Legal Services	-	3,500	3,500	1,500
Communications	60,403	50,000	53,030	58,956
Consultants & Professionals	1,307	8,500	6,500	8,500
Jail Services	50	500	-	500
Vehicle Lease	50,878	59,920	59,920	91,324
Printers & Copiers	-	3,381	3,381	3,381
Facilities Maintenance	1,106	1,600	3,000	2,330
Vehicle Maintenance	8,831	18,000	18,000	24,200
Equipment Maintenance	6,650	9,240	9,240	8,640
IT Maintenance	33,430	41,658	41,658	35,184
Subtotal: Operation	251,221	308,942	332,927	377,709
Capital Outlay-Vehicles	-	-	-	31,401
Capital Outlay-Information Techn	25,765	-	-	73,700
Capital Outlay-Heavy Equipment	-	-	-	-
Capital Outlay-Buildings/Facilitie	-	-	-	-
Capital Outlay - Crimes	-	-	-	19,000
Capital Outlay-Body Cams	-	-	-	-
Capital Outlay- Weather Sirens	-	-	-	-
Capital Vehicle Lease	-	-	-	-
Capital Vehicle Principal	83,198	28,336	28,336	28,336
Capital Vehicle Interest	4,675	2,414	2,414	2,414
Subtotal: Capital	113,637	30,750	30,750	154,851
Transfer to YAVA Fund	30,404	42,000	39,000	-
Subtotal: Transfers out	30,404	42,000	39,000	-
Total Police	1,585,224	2,110,567	1,955,479	2,454,142

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. Below are a few FY2023 accomplishments and a few FY204 goals.

Accomplishments of FY2023

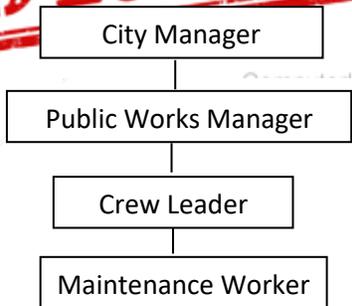
- DCTA Quite Zone compliance.
- Severe weather preparation and recovery.
- Facility Maintenance at Animal Shelter, City Hall, and Public Works building.
- Asphalt projects at: Overly, Duchess Ct., Kings Manor, Wilson at Galbraith, and Queen Ct.
- Street sign replacement and pavement markings.
- Sidewalk rehabilitation project.

Objectives for FY2024

- Conduct asphalt and concrete street and sidewalk repairs.
- Conduct crack sealing operations.
- Assist with the installation and complete operational training of the new City Hall Generator.
- Update pavement markings.



Organization Chart



Authorized Positions

Personnel Full-Time Equivalents (FTE)	Actual FY2022	Budget FY2023	Actual FY2023	Budgeted FY2024
Public Works Manager	1.0	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0	1.0
Maintenance Worker	3.0	3.0	3.0	3.0
Total	5	5	5	5

Streets & Drainage Expenditure Details

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Salaries-Full Time	228,554	242,223	242,223	243,654
Salaries-Part Time	-	-	6,762	-
Overtime	6,779	8,000	20,000	11,000
Certification Pay	1,500	1,500	1,500	301
Longevity	1,506	2,214	1,584	618
FICA/Medicare Tax	3,320	3,698	5,000	3,700
Unemployment Tax	192	810	3,000	45
Worker's Compensation	18,710	19,433	19,433	19,445
Group Health Insurance	52,712	64,728	64,728	70,369
Retirement/TMRS	37,125	38,253	38,253	38,276
Physicals & Evaluations	73	100	300	350
Subtotal: Personnel	350,543	381,059	403,083	388,108
Office Supplies	902	285	285	285
Operating Supplies	3,585	2,300	2,300	2,300
Postage & Shipping	-	-	-	-
Printing	34	2,300	-	-
Uniforms	1,189	1,020	1,020	1,020
Advertising	714	-	-	-
Travel & Training	348	3,211	2,000	2,061
Dues & Memberships	352	288	-	-
Vehicle Fuel	7,789	8,800	8,000	8,800
Equipment-Field	281	1,400	1,400	1,400
Safety Equipment & Supplies	58	700	700	700
Telephone-Mobile	1,227	1,200	1,000	700
Utilities	4,464	8,000	5,000	8,000
Street Lighting - electricity	53,709	60,000	60,000	60,000
Engineering	9,562	8,000	2,500	8,000
Rentals	4,775	8,000	8,000	8,000
Consultants & Professionals	-	600	-	600
Stormwater Utility Fee Study	15,400	-	-	-
MS4	4,923	-	-	-
Traffic Signal Maintenance	4,195	4,615	4,195	4,615
Vehicle Lease	-	-	-	13,771
Printers & Copiers	-	-	-	-
Facilities Maintenance	2,156	2,600	1,000	2,600
Vehicle Maintenance	2,858	4,580	8,000	4,580
Equipment Maintenance	2,547	5,000	5,000	5,000
IT Maintenance	1,860	5,800	5,800	5,800
Tree Maintenance	1,320	2,500	2,500	2,500
Sign Maintenance	7,041	6,000	6,000	6,000
Drainage Maintenance	1,100	-	-	-
Subtotal: Operation	132,390	137,199	124,700	146,732
Capital Outlay-Vehicles	-	-	-	8,000
Capital Vehicle Principal -	22,120	25,031	25,031	25,031
Capital Vehicle Interest	3,178	2,111	2,111	2,111
Subtotal: Capital	25,298	27,142	27,142	35,142
Total Street & Drainage	508,231	545,400	554,925	569,982



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 projects 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 provides 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

PERIOD ENDING	\$1,000,000 GO'S, SERIES 2008 I & S 100% Final Private Placement Rate 4.210% PIF 9/2028			\$1,400,000 GO Refunding SERIES 2018 CDC Portion 38.3364% I&S Portion 61.6636% Final Private Placement Rate 2.81% PIF 9/2028 TIB, N.A.		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2/1/2024		7,157.00	7,157.00		8,711.00	8,711.00
8/1/2024	60,000.00	7,157.00	67,157.00	165,000.00	8,711.00	173,711.00
9/30/2024	60,000.00	14,314.00	74,314.00	165,000.00	17,422.00	182,422.00
2/1/2025		5,894.00	5,894.00		6,392.75	6,392.75
8/1/2025	65,000.00	5,894.00	70,894.00	170,000.00	6,392.75	176,392.75
9/30/2025	65,000.00	11,788.00	76,788.00	170,000.00	12,785.50	182,785.50
2/1/2026		4,525.75	4,525.75		4,004.25	4,004.25
8/1/2026	70,000.00	4,525.75	74,525.75	175,000.00	4,004.25	179,004.25
9/30/2026	70,000.00	9,051.50	79,051.50	175,000.00	8,008.50	183,008.50
2/1/2027		3,052.25	3,052.25		1,545.50	1,545.50
8/1/2027	70,000.00	3,052.25	73,052.25	55,000.00	1,545.50	56,545.50
9/30/2027	70,000.00	6,104.50	76,104.50	55,000.00	3,091.00	58,091.00
2/1/2028		1,578.75	1,578.75		772.75	772.75
8/1/2028	75,000.00	1,578.75	76,578.75	55,000.00	772.75	55,772.75
9/30/2028	75,000.00	3,157.50	78,157.50	55,000.00	1,545.50	56,545.50
TOTAL	455,000.00	80,411.00	535,411.00	935,000.00	91,044.00	1,026,044.00

Debt Service Summary

PERIOD ENDING	\$725,000 GO Refunding 2019 CDC Portion 100% Original Par Amount \$1,160,000 Final Private Placement Rate 1.86% PIF 9/2029 Refinance of Series 2009 1st National Bank of Texas			\$700,000 Sales Tax RB Series 2019 CDC Portion 100% Refinance of Series 2009 Final Private Placement Rate 4.20% PIF 9/2029 Truist Governmental Finance		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2/1/2024		4,231.50	4,231.50		12,600.00	12,600.00
8/1/2024	70,000.00	4,231.50	74,231.50	60,000.00	12,600.00	72,600.00
9/30/2024	70,000.00	8,463.00	78,463.00	60,000.00	25,200.00	85,200.00
2/1/2025		3,580.50	3,580.50		11,340.00	11,340.00
8/1/2025	75,000.00	3,580.50	78,580.50	60,000.00	11,340.00	71,340.00
9/30/2025	75,000.00	7,161.00	82,161.00	60,000.00	22,680.00	82,680.00
2/1/2026		2,883.00	2,883.00		10,080.00	10,080.00
8/1/2026	75,000.00	2,883.00	77,883.00	60,000.00	10,080.00	70,080.00
9/30/2026	75,000.00	5,766.00	80,766.00	60,000.00	20,160.00	80,160.00
2/1/2027		2,185.50	2,185.50		8,820.00	8,820.00
8/1/2027	75,000.00	2,185.50	77,185.50	135,000.00	8,820.00	143,820.00
9/30/2027	75,000.00	4,371.00	79,371.00	135,000.00	17,640.00	152,640.00
2/1/2028		1,488.00	1,488.00		5,985.00	5,985.00
8/1/2028	80,000.00	1,488.00	81,488.00	140,000.00	5,985.00	145,985.00
9/30/2028	80,000.00	2,976.00	82,976.00	140,000.00	11,970.00	151,970.00
2/1/2029		744.00	744.00		3,045.00	3,045.00
8/1/2029	80,000.00	744.00	80,744.00	145,000.00	3,045.00	148,045.00
9/30/2029	80,000.00	1,488.00	81,488.00	145,000.00	6,090.00	151,090.00
TOTAL	590,000.00	50,964.00	640,964.00	685,000.00	160,020.00	845,020.00

Debt Service Summary

PERIOD ENDING	⌘1,565,000 CO Series 2019 Comb. Tax & Surplus Rev. CO Series 2019 Final Private Placement Rate 1.90% PIF 9/2029			⌘3,120,000 CO Series 2023 Comb. Tax & Surplus Drainage Rev. CO Series 2023 Anticipated Private Placement Rate 1.90% PIF 9/2043 PENDING PLACEMENT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2/1/2024		9,595.00	9,595.00		49,993.67	49,993.67
8/1/2024	160,000.00	9,595.00	169,595.00	20,000.00	64,740.00	84,740.00
9/30/2024	160,000.00	19,190.00	179,190.00	20,000.00	114,733.67	134,733.67
2/1/2025		8,075.00	8,075.00		64,325.00	64,325.00
8/1/2025	165,000.00	8,075.00	173,075.00	25,000.00	64,325.00	89,325.00
9/30/2025	165,000.00	16,150.00	181,150.00	25,000.00	128,650.00	153,650.00
2/1/2026		6,507.50	6,507.50		63,806.25	63,806.25
8/1/2026	165,000.00	6,507.50	171,507.50	40,000.00	63,806.25	103,806.25
9/30/2026	165,000.00	13,015.00	178,015.00	40,000.00	127,612.50	167,612.50
2/1/2027		4,940.00	4,940.00		62,976.25	62,976.25
8/1/2027	170,000.00	4,940.00	174,940.00	125,000.00	62,976.25	187,976.25
9/30/2027	170,000.00	9,880.00	179,880.00	125,000.00	125,952.50	250,952.50
2/1/2028		3,325.00	3,325.00		60,382.50	60,382.50
8/1/2028	175,000.00	3,325.00	178,325.00	130,000.00	60,382.50	190,382.50
9/30/2028	175,000.00	6,650.00	181,650.00	130,000.00	120,765.00	250,765.00
2/1/2029		1,662.50	1,662.50		57,685.00	57,685.00
8/1/2029	175,000.00	1,662.50	176,662.50	135,000.00	57,685.00	192,685.00
9/30/2029	175,000.00	3,325.00	178,325.00	135,000.00	115,370.00	250,370.00
TOTAL	1,330,000.00	115,615.00	1,445,615.00	Additional Principal & Interest payments through 9/30/2043		

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 2023-2024 is based solely on donations and is estimated at \$1,002. Authorized expenditures are \$10,000 to fund veterinarian bills, medical supplies, and other animal rescue needs.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Interest Income	47	2	200	2
Donations Animal Rescue	13,043	10,000	4,500	1,000
Animal Services Grants	-	-	-	-
32 Animal Rescue Fund Revenues	13,090	10,002	4,700	1,002
Expenditures				
Animal Rescue Expenses	18,374	10,000	7,161	10,000
Subtotal: 32 Operations	18,374	10,000	7,161	10,000
Transfer to General Fund	-	-	-	-
Subtotal: 32 Transfers	-	-	-	-
32 Animal Rescue Fund Expenditures	18,374	10,000	7,161	10,000
32 Animal Rescue Fund Surplus/Deficit	(5,284)		(2,461)	(8,998)
Ending Fund Balance FY22 Audited	19,950			
Estimated Ending Fund Balance			17,489	11,405

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 2023-2024 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 \$17,000, \$6,993 coming from the Child Safety Fund Balance.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Municipal Court Child Safety Fees	10,396	10,000	10,000	10,000
Interest Income - Special Revenue DFS	207	7	700	7
25 Child Safety Fund Revenues	10,603	10,007	10,700	10,007
Expenditures				
Mun Ct Child Safety Program	-	10,000	11,475	12,000
Subtotal: 25 Operations	-	10,000	11,475	12,000
Transfer to Kid N Cops	10,000	5,000		5,000
Subtotal: 25 Transfers	10,000	5,000	-	5,000
25 Child Safety Fund Expenditures	10,000	15,000	11,475	17,000
25 Child Safety Fund Surplus/Deficit	603		(775)	(6,993)
Ending Fund Balance FY22 Audited	31,433			
Estimated Ending Fund Balance			30,658	23,643

Court Security Fund

General

The Court Security Special Revenue Fund is dedicated to 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 2023-2024 is \$4,700, which is based on historical numbers and is dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$14,000 for bailiff costs and security enhancements to court entry points.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Municipal Court Security Fees	1,286	1,000	300	500
Local Municipal Court Bldg Security Fund	2,948	4,000	2,700	3,000
Interest Income - Special Revenue DFS	361	13	1,200	1,200
Transfer In	-	-	-	-
23 Court Security Fund Revenues	4,594	5,013	4,200	4,700
Expenditures				
Bailiff Fees	600	2,000	2,100	2,300
Subtotal: 23 Personnel	600	2,000	2,100	2,300
Office Expenses	-	5,000	5,000	1,000
Information Technology	-	-	-	11,500
Subtotal: 23 Operations	-	5,000	5,000	12,500
Capital Outlay-Buildings/Facilities	-	-	-	-
Subtotal: 23 Capital	-	-	-	-
23 Court Security Fund Expenditures	600	7,000	7,100	14,800
23 Court Security Fund Surplus/Deficit	3,994		(2,900)	(10,100)
Ending Fund Balance FY22 Audited	64,897			
Estimated Ending Fund Balance			61,997	58,892

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 2023-2024 is \$4,055, which is based on historical numbers and is dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$200 for court technology initiatives.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Municipal Court Technology Fees	3,144	4,000	3,000	4,000
Local Municipal Court Technology Fund	92	50	13	50
Interest Income - Special Revenue DFS	106	5	400	5
22 Court Technology Fund Revenues	3,342	4,055	3,413	4,055
Expenditures				
Information Technology	10,063	200	1,074	200
Subtotal: 22 Operations	10,063	200	1,074	200
Capital Outlay-Information Technology	-	-	-	-
Subtotal: 22 Capital	-	-	-	-
Transfer to General Fund	-	-	-	-
Subtotal: 22 Transfers	-	-	-	-
22 Court Technology Fund Expenditures	10,063	200	1,074	200
22 Court Technology Fund Surplus/Deficit	(6,721)		2,339	3,855
Ending Fund Balance FY22 Audited	5,567			
Estimated Ending Fund Balance			2,339	11,110

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Drug Seizure Fund

General

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

Policy

The 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 2023-2024 are minimally 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 \$600 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 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Seizure Revenue	25	100	-	100
Forfeiture Revenue	-	-	-	-
Interest Income - Special Revenue DFS	33	1	125	1
Trf from Gen Fd	-	-	-	-
27 Drug Seizure Fund Revenues	58	101	125	101
Expenditures				
Pub Saf Seizure Program	2,604	300	0	300
Subtotal: 27 Operations	2,604	300	-	300
27 Drug Seizure Fund Expenditures	2,604	300	-	600
27 Drug Seizure Fund Surplus/Deficit	(2,547)		125	(499)
Ending Fund Balance FY22 Audited	1,271			
Estimated Ending Fund Balance			1,396	1,957



Hotel Occupancy Tax Fund

General

The Hotel Occupancy Tax (HOT) 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 2023-2024 is \$70,200, which is based on historical numbers and is dependent on the amount of revenue collected. Authorized expenditures are \$50,368 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 tourism and special events-related services.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Hotel Occupancy Tax	228,466	65,000	72,300	70,000
Interest Income - Special Revenue DFS	101	10	250	200
Trf from Gen Fd				-
21 Hotel Occupancy Tax Fund Revenues	228,567	65,010	72,550	70,200
Expenditures				
Contract Labor	4,582	7,000	7,000	7,000
Printing	-	500	500	1,000
Advertising	488	2,000	2,000	2,000
Dues & Memberships	368	368	397	368
Community Events	37,564	35,000	35,000	40,000
Subtotal: 21 Operations	43,002	44,868	44,897	50,368
21 Hotel Occupancy Tax Fund Expenditures	43,002	44,868	44,897	50,368
21 Hotel Occupancy Tax Fund Surplus/Deficit	(43,002)	20,142	27,653	19,832
Ending Fund Balance FY22 Audited	233,661			
Estimated Ending Fund Balance		\$253,803	\$261,314	\$281,146

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 2023-2024 is \$5,100, which is based on historical numbers and is dependent on the number of applicable offenses in the fiscal year. There are no current plans for expenditures in FY2023.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Juvenile Case Mgt Fees	249	50	62	50
Local Truancy Prevention & Diversion Fund	2,515	1,000	2,719	50
Interest Income - Special Revenue DFS	1,200	50	6,000	5,000
26 Juvenile Case Fund Revenues	3,963	1,100	8,781	5,100
Expenditures				
Mun Ct JCM Program	-	-	-	-
Subtotal: 26 Operations	-	-	-	-
Transfer to General Fund	-	-	-	-
Subtotal: 26 Transfers	-	-	-	-
26 Juvenile Case Fund Expenditures	-	-	-	-
26 Juvenile Case Management Fund Surplus/Deficit	3,963		8,781	5,100
Ending Fund Balance FY22 Audited	168,146			
Estimated Ending Fund Balance			176,927	179,985



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 2023-2024 is \$5,603, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$14,000, \$8,397 coming from the Kids N’ Cops Fund Balance to fund community engagement events and safety fair.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Interest Income - Special Revenue	82	3	-	3
Donations	6,400	600	-	400
Shop w/ a Cop Donations	-	-	-	200
Transfer in from 25 Child Safety	10,000	5,000	-	5,000
28 Kids N Cops Fund Revenues	16,482	5,603	-	5,603
Expenditures				
Kids N Cops Event	12,116	10,000	12,044	12,000
Shop With a Cop	-	-	-	2,000
Subtotal: 28 Operations	12,116	10,000	12,044	14,000
Transfer to General Fund	-	-	-	-
Subtotal: 28 Transfers	-	-	-	-
28 Kids N Cops Fund Expenditures	12,116	10,000	12,044	14,000
28 Kids N Cops Fund Surplus/Deficit	4,366		(12,044)	(8,397)
Ending Fund Balance FY22 Audited	18,342			
Estimated Ending Fund Balance			6,298	3,736



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 2023-2024 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 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
LEOSE Revenue	1,197	1,200	-	1,200
Interest Income - Special Revenue DFS	11	1	70	1
Trf from Gen Fd	-	-	-	-
24 LEOSE Fund Revenues	1,208	1,201	70	1,201
Expenditures				
Travel & Training	-	1,200	-	1,200
Subtotal: 24 LEOSE Operations	-	1,200	-	1,200
24 LEOSE Fund Expenditures	-	1,200	-	1,200
24 LEOSE Fund Surplus/Deficit	1,208		70	1
Ending Fund Balance FY22 Audited	2,784			
Estimated Ending Fund Balance			2,854	2,822



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 accounted for in a dedicated fund separately from the general fund.

Recommendation

The projected revenue for FY 2023-2024 is based solely on donations and grants and is estimated at \$7,001. Authorized expenditures are \$10,559, \$3,558 coming from the Library Donations Fund Balance. If no revenue donations or grants are received or awarded, this fund is not authorized to spend more than \$14,506 the FY22 Audited Fund Balance of the account.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Interest Income	58	1	300	1
Library Contributions	1,474	3,000	5,658	7,000
Library Grants	-	7,000	-	-
33 Library Donations Fund Revenues	1,532	10,001	5,958	7,001
Expenditures				
Library Expenses	2,143	-	-	800
Office Supplies	-	250	100	250
Postage & Shipping	-	475	100	475
Travel & Training	-	60	-	60
Dues & Memberships	-	8,940	8,940	8,974
Subtotal: 33 Operations	2,143	9,725	9,140	10,559
Capital Outlay- Information Technology				-
Capital Outlay - Buildings & Facilities				-
Subtotal: 33 Operations	2,143			-
33 Library Donations Fund Expenditures	2,143	9,725	9,140	10,559
33 Library Donations Fund Surplus/Deficit	(611)		(3,182)	(3,558)
Ending Fund Balance FY22 Audited	14,506			
Estimated Ending Fund Balance			11,324	10,844

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Park Improvement Fund

General

The Park Improvement Special Revenue Fund is dedicated to 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

There is minimal projected revenue for FY 2023-2024, which is based on historical numbers and is dependent on applicable permits. Authorized is \$2,400 from this account to fund applicable park improvement and maintenance expenditures.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Fees - Park Improvement	-	-	-	-
Interest Income	18	-	100	100
Transfers In	-	-	-	-
34 Park Improvements Fund Revenues	18	-	100	100

Expenditures				
Park Maintenance	403	1,718	-	2,400
Subtotal: 34 Operations	403	1,718	-	2,400
Capital Outlay-Park Improvements	-	-	-	-
Subtotal: 34 Capital	-	-	-	-
34 Park Improvements Fund Expenditures	403	1,718	-	2,400
34 Park Improvements Fund	(386)		100	(2,300)
Ending Fund Balance FY22 Audited	2,331			
Estimated Ending Fund Balance			2,431	92



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 to 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 dedicated fund separated from the City’s general fund.

Recommendation

The projected revenue for FY 2023-2024 is \$235,080 and is based on historical numbers and is dependent on sales tax collections. Authorized expenditures are \$559,000, \$323,920 coming from Street Maintenance Sales Tax Fund Balance for applicable street and sidewalk maintenance projects.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Sales Tax 1/4 cent - Road Maintenance	244,726	235,000	260,000	235,000
Contributions for Street Maintenance	-	-	-	-
Interest Income - Special Revenue DFS	1,383	80	7,000	80
Transfer In	-	-	-	-
20 Street Maintenance Sales Tax Fund Revenues	246,109	235,080	267,000	235,080
Expenditures				
Consultants & Professionals	-	-	68,500	50,000
Equipment Maintenance	3,266	5,000	-	5,000
Sidewalk Maintenance	432	6,000	-	10,000
Streets Repair Maintenance	56,265	350,000	94,000	444,000
Subtotal: Operations	59,963	361,000	162,500	559,000
Capital Outlay-Heavy Equipment	-	-	-	-
Subtotal: Capital	-	-	-	-
20 Street Maintenance Sales Tax Fund Expenditures	59,963	361,000	162,500	559,000
20 Street Maintenance Sales Tax Fund Surplus/Deficit	186,145	(125,920)	104,500	(323,920)
Ending Fund Balance FY22 Audited	501,153			
Estimated Ending Fund Balance		\$375,233	\$605,653	\$281,733





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 2023-2024 is \$121,500 and is based on historical numbers and is dependent on fees generated from park use. Authorized expenditures are \$232,900, \$111,400 coming from Willow Grove Park Fund Balance for improvements, General Fund Transfer for personnel services, and security costs during certain holidays.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Fees - Willow Grove Park	110,000	120,000	120,000	120,000
Interest Income - Special Revenue DFS		15	2,000	1,500
31 Willow Grove Park Fund Revenues	110,000	120,015	122,000	121,500

Expenditures				
Salaries - Full Time	-	16,529	-	-
Overtime	-	1,250	-	-
Longevity	-	72	-	-
FICA/Medicare Tax	-	264	-	-
Unemployment Tax	-	81	-	-
Worker's Compensation	-	655	-	-
Group Health Insurance	-	4,951	-	-
Retirement/TMRS	-	2,586	-	-
Physicals & Evaluations	-	-	-	-
Subtotal: 31 Personnel	-	26,388	-	-
Operating Supplies	-	-	-	400
Dues & Memberships	2,661	3,000	3,000	3,000
Legal Services	-	1,000	-	1,000
Security	9,975	13,500	13,500	13,500
Hazmat	-	-	-	-
Park Maintenance	54,319	40,000	40,000	55,000
Subtotal: 31 Operations	66,955	57,500	56,500	72,900
Capital Outlay - Facilities	-	88,000	-	120,000
Capital Outlay-Vehicles	-	-	-	-
Capital Outlay-Park Improvements	11,102	10,000	-	-
Subtotal: 31 Capital	11,102	98,000	-	120,000
Transfer to General Fund	20,000	20,000	20,000	40,000
Subtotal: 31 Transfers	20,000	20,000	20,000	40,000
31 Willow Grove Park Fund Expenditures	98,057	201,888	76,500	232,900
31 Willow Grove Park Fund Surplus/Deficit	11,943	(81,873)	45,500	(111,400)
Ending Fund Balance FY22 Audited	135,381			
Estimated Ending Fund Balance			180,881	74,362

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

There is minimal projected revenue for FY 2023-2024. This fund is designated for Stormwater – Drainage infrastructure, EOC Center and Emergency Response equipment, and Technology infrastructure.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
SLFRF - Grant	1,000,923	-		-
Interest Income	8,151	600	78,000	600
36 The Coronavirus SLFRF Fund Revenues	1,009,075	600	78,000	600

Expenditures				
Stormwater - Drainage Infrastructure	-	-	100,000	1,112,225
EOC Center & Emergency Response Equipment	-	-	187,200	187,200
Technology Infrastructure	-	-	-	500,000
Subtotal: 36 Capital	-	-	287,200	1,799,425
36 The Coronavirus SLFRF Fund Expenditures	-	-	287,200	1,799,425
36 The Coronavirus SLFRF Fund	1,009,075		(209,200)	(1,798,825)
Ending Fund Balance FY22 Audited	2,008,025			
Estimated Ending Fund Balance			1,798,825	218,818

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 2023-2024 is \$368,000 and is based on estimates from property research. Authorized expenditures are \$226,400 from this account to fund applicable stormwater drainage maintenance projects and expenditures.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Fees - Drainage Improvements	-	400,000	368,000	368,000
Interest Income	-	-	-	-
Transfer In	-	-	-	-
37 Stormwater Drainage Fund Revenues	-	400,000	368,000	368,000

Expenditures				
Postage & Shipping	-	27,000	4,000	-
Legal Services	-	-	-	5,000
Engineering	-	140,000	-	140,000
Consultants & Professionals	-	20,000	7,428	20,000
Billing Services	-	9,860	4,000	30,700
MS4 Fees	-	5,200	31,200	30,700
Vehicle Maintenance	-	-	-	-
Equipment Maintenance	-	-	-	-
Drainage Maintenance	-	-	-	-
	-	202,060	46,628	226,400
Capital Outlay-Heavy Equipment	-	-	-	-
	-	-	-	-
37 Stormwater Drainage Fund Expenditures	-	202,060	46,628	226,400
37 Stormwater Drainage Fund Surplus/Deficit	-		321,372	141,600
Ending Fund Balance FY22 Audited	-			
Estimated Ending Fund Balance			321,372	222,254

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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 2023-2024 is \$3,300, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$3,500, \$200 coming from the Trunk or Treat Fund Balance to fund the Trunk or Treat event.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Fees - Vendors	-	-	300	-
Fees - Entry	-	300	40	300
Sponsors	-	3,000	1,250	3,000
Donations	-	-	25	-
Transfer In from the General Fund	-	1,741	3,241	-
38 Trunk or Treat Fund Revenues	-	5,041	4,856	3,300
Expenditures				
Special Events	-	-	3,504	-
Operating Supplies	-	400	-	600
Printing	-	250	-	250
Community Events	-	1,650	-	1,650
Scholarships	-	1,000	-	1,000
Subtotal: Operations	-	3,300	3,504	3,500
38 Trunk or Treat Fund Revenues	-	3,300	3,504	3,500
38 Trunk or Treat Fund Surplus/Deficit	-	1,741	1,352	(200)
Ending Fund Balance FY22 Audited	-			
Estimated Ending Fund Balance			1,352	1,152



Christmas Event Fund

General

The Christmas Event 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

The projected revenue for FY 2023-2024 is \$14,900 and is dependent on donations. All authorized expenditures will be derived directly from donations, sponsors, vendor fees, etc. within the FY 2023-2024 year and will only be use for the Light Up the Season event.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Fees - Entry	-	-	-	100
Sponsors	-	-	-	14,000
Donations	-	-	600	800
Transfer In from the General Fund	-	-	14,300	-
39 Christmas Event Fund Revenues	-	-	14,900	14,900
Expenditures				
Special Events	-	-	14,808	13,200
Operating Supplies	-	-	-	600
Printing	-	-	-	500
Advertising	-	-	-	500
Subtotal: Operations	-	-	14,808	14,800
39 Christmas Event Fund Expenditures	-	-	14,808	14,800
39 Christmas Event Fund Surplus/Deficit	-	-	92	100
Ending Fund Balance FY22 Audited				
Estimated Ending Fund Balance			92	192

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Opioid Abatement Fund

General

The Opioid Abatement Special Revenue Fund is dedicated and may only be spent on items related to the abatement of opioids per the settlement details. This fund accounts for all applicable revenue and related expenditures.

Policy

The Opioid Abatement Special Revenue Fund is funded by a settlement through the Texas Attorney Generals office. The funds can be used for expenditures related to the abatement of opioids per the settlement details.

Condition

Presently, the Opioid Abatement 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 and no expenditures budgeted for FY 2023-2024.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Opioid Abatement	-	-	7,096	-
Interest Income	-	-	-	-
Trf from Gen Fd	-	-	-	-
40 Opioid Abatement Fund Revenues	-	-	7,096	-
Expenditures				
Opioid Abatement Expenditures	-	-	-	-
Subtotal: Operations	-	-	-	-
40 Opioid Abatement Fund Expenditures	-	-	-	-
40 Opioid Abatement Fund Surplus/Deficit	-	-	7,096	-
Ending Fund Balance FY22 Audited	-	-	-	-
Estimated Ending Fund Balance			7,096	7,096



Tree Preservation Fund

General

The Tree Preservation Special Revenue Fund is dedicated and may only be spent on items related to the preservations of trees. This fund accounts for all applicable revenue and related expenditures.

Policy

The Tree Preservation Special Revenue Fund is funded by fees for replacing trees that are removed during construction, development or redevelopment. The funds can be used for expenditures related to tree preservation.

Condition

Presently, the Tree Preservation 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 and no expenditures budgeted for FY 2023-2024.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Tree Preservation Fund	-	-	-	-
Interest Income	-	-	-	-
Trf from Gen Fd	-	-	8,250	-
Tree Preservation Fund Revenues	-	-	8,250	-

Expenditures				
Tree Preservation Expenditures	-	-	-	-
Subtotal: Operations	-	-	-	-
Tree Preservation Fund Expenditures	-	-	-	-
Tree Preservation Fund Surplus/Deficit	-	-	8,250	-
Ending Fund Balance FY22 Audited	-	-	-	-
Estimated Ending Fund Balance	-	-	8,250	8,250

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 2023-2024 is \$15,000 from interest income. Authorized expenditures are \$502,900, \$487,900 coming from the Fund Balance for capital projects from previous years.



Account Description	Actual FY 2022	Budget FY 2023	Projected FY23	Budget FY 2024
Revenue				
Interest Income	3,966	300	20,000	15,000
Bond Proceeds	-	-	-	-
Trf from Gen Fd	-	-	-	-
60 General Capital Projects Fund Revenues	3,966	300	20,000	15,000
Expenditures				
Debt Issue Costs	-	-	-	-
Subtotal: Operations	-	-	-	-
Capital Outlay-Buildings/Facilities	-	-	-	-
Capital Outlay Construction	17,715	444,331	-	502,900
Subtotal: Capital	17,715	444,331	-	502,900
60 General Capital Projects Fund Expenditures	17,715	444,331	-	502,900
60 General Capital Projects Fund Surplus/Deficit	(13,748)		20,000	(487,900)
Ending Fund Balance FY22 Audited	574,321			
Estimated Ending Fund Balance			594,321	100,042



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 is 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.

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	FY 2024 Budget
Revenues				
4B Sales Tax	489,452	470,000	500,000	500,000
Property Rental Income	-	-	-	-
Interest Income - 4B	1,698	300	6,000	4,000
Other Revenue	-	-	50,100	-
Debt Proceeds	-	-	-	-
Revenue Total	491,150	470,300	556,100	504,000

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	FY 2024 Budget
Expenditures				
Advertising	-	-	-	-
Travel & Training	700	700	700	1,500
Utilities	5,300	10,000	5,500	6,000
Accounting & Auditor	3,000	3,200	3,000	3,200
Legal Services	11,412	15,000	20,000	20,000
Consultants & Professionals	1,421	15,000	15,000	-
Denton County Tax	2,757	-	-	-
CDC Downtown BIG Grants	-	-	10,000	-
Property Maintenance	3,996	4,000	4,000	4,000
Operations Total	30,086	47,900	59,700	34,700
Capital Outlay-CDC Projects	181,530	20,000	126,000	30,000
Capital Total	181,530	20,000	126,000	30,000
Transfer to General Fund Parks & Admin	80,000	80,000	80,000	80,000
Transfer to Debt Service Fund	324,632	311,760	311,760	233,597
Transfers Total	404,632	391,760	391,760	313,597
Total Community Development Corporation	616,248	459,660	577,460	378,297
Total CDC Fund Surplus/Deficit	(125,098)	10,640	(21,360)	125,703
Ending Fund Balance FY22 Audited	258,510			
Estimated Ending Fund Balance		269,150	237,150	394,853



Fiscal Year 2023 – 2024 Capital Improvement

Development Services

Account Description	Budget FY 2024
Capital Outlay-Information Technology	2,000
Subtotal: Capital	2,000
Total Development Services	2,000

Animal Services

Account Description	Budget FY 2024
Capital Outlay-Information Technology	2,000
Capital Outlay-Buildings/Facilities	2,000
Subtotal: Capital	4,000
Total Animals Services	4,000

Municipal Court

Account Description	Budget FY 2024
Capital Outlay-Information Technology	2,000
Subtotal: Capital	2,000
Total Municipal Court	2,000

Parks and Facilities

Account Description	Budget FY 2024
Capital Outlay - Park Improvements	15,485
Capital Vehicle Principal	2,233
Capital Vehicle Interest	221
Subtotal: Capital	17,939
Total Parks	17,939

Administration

Account Description	Budget FY 2024
Capital Outlay-Buildings/Facilities	67,000
Subtotal: Capital	67,000
Total Administration	67,000

Streets & Drainage

Account Description	Budget FY 2024
Capital Outlay-Vehicles	8,000
Capital Vehicle Principal -	25,031
Capital Vehicle Interest	2,111
Subtotal: Capital	35,142
Total Street & Drainage	35,142

Police

Account Description	Budget FY 2024
Capital Outlay-Vehicles	31,401
Capital Outlay-Information Technology	73,700
Capital Outlay - Crimes	19,000
Capital Vehicle Principal	28,336
Capital Vehicle Interest	2,414
Subtotal: Capital	154,851
Total Police	154,851



Total Capital Improvement

Account Description	Budget
Capital Outlay-Information Technology	79,700
Capital Outlay-Buildings/Facilities	69,000
Capital Outlay-Vehicles	39,401
Capital Outlay - Crimes	19,000
Capital Vehicle Principal	55,599
Capital Vehicle Interest	4,746
Capital Outlay - Park Improvements	15,485
Subtotal: Capital	282,931
Total Community Services	282,931

Tax Rate Ordinance

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Tax Rate Ordinance

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Tax Rate Ordinance

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