City of Lake Dallas
City Council
Regular Meeting
City Hall
212 Main Street, Lake Dallas, TX 75065
Thursday, February 27, 2020 at 7:00 p.m.
Agenda

<u>Section I – Presentations</u>

1. **Call to Order & Determination of Quorum**

2. **Invocation & Pledges of Allegiance**

3. **Announcements & Special Recognitions**

   A. **Presentation of Mardi Gras award winners.**
   B. **City Manager's Report**

The City Manager's Report may provide information on status of current city projects and other projects affecting the City, meetings and actions of the city's boards and commissions, upcoming local community events, including, but not limited to, departmental operations and capital improvement project status. No action will be taken with respect to this report.

4. **Citizen Agenda & Public Comment**

An opportunity for citizens to address the Mayor and City Council on matters which are not scheduled for consideration by the City Council or another City Board or Commission at a later date. In order to address the Council, please complete a Public Meeting Appearance Card and present it to the City Secretary prior to the start of the Council meeting. The Texas Open Meeting Act prohibits deliberation by the City Council of any subject which is not on the posted agenda, therefore the Council will not be able to discuss or take any action on items brought up during the citizen presentations. Citizen presentation will be limited to five (5) minutes per person.

<u>Section II – Consent Agenda</u>

All items listed below are considered to be routine by the City Council and will be enacted with one motion. There will be no separate discussion of the items unless a Councilmember so requests, in which event the item will be removed from the consent agenda and considered in its normal sequence.

5. Consider and Act on the Consent Agenda

A. Receive Monthly Budget & Financial Report January 2020.
B. Approval of Minutes of the February 13, 2020 meeting.
C. Consider and Act on a Resolution authorizing the City Manager to negotiate and execute an amendment to the Consulting Agreement with Eddie Peacock, PLLC for financial management services.
D. Consider and Act on an Ordinance amending Chapter 26 "Businesses", Article V "Lake Dallas Farmers Market" of the Lake Dallas Municipal Code, Section 26-175 "Definitions" by amending the definitions of "Farmer Market" and "Farmer Market Vendor" and Section 26-177 "Permit Required" by amending subsections (a) and (g) relating to permit requirements.

<u>Section III – Planning & Development</u>:

6. Conduct a public hearing and consider an Ordinance amending Ordinance No. 2017-14 as amended by Ordinance No. 2019-10 Establishing a Planned Development (PD) District with Base Zoning of R-1-6000 Single Family Dwelling District with the inclusion of a Single-Family Dwelling District for Miniature, Transportable Housing (Tiny House Park) Relating to the use and development of Lot 7R, Block 1, Gotcher Addition by amending the development regulations relating to fencing. The Property is more commonly known as 206 Gotcher Avenue. (Case Z-2020-02)

7. Discuss and Consider an Ordinance amending the Lake Dallas Municipal Code Chapter 22 "Buildings and Building Regulations" Article V "Construction Codes and Standards" Division 8 "Residential Code" by adding Section 22-366 "Tiny Houses" Relating to the Permitting and Inspections of Tiny Houses.

<u>Section IV- General Items</u>

8. Receive and accept the annual audited financial statements for Fiscal Year 2018-2019.

9. Receive a report and hold a discussion regarding the City Council doing an Adopt-A-Spot.

10. Work session to discuss potential amendments to the Zoning Ordinance, including permitted uses (Use Charts) in each zoning district

<u>Section V – Elected Official Requested Items</u>

11. Mayor & Council Member Announcements

The City Council may hear or make reports of community interest provided no action is taken or discussed. Community interest items may include information regarding upcoming schedules of events, honorary recognitions, and announcements involving imminent public health and safety threats to the city. Any deliberation shall be limited a proposal to place the subject on an agenda for a subsequent meeting.

Section VI – Executive Session As authorized by Section 551.071 of the Texas Government Code, this meeting may be convened into closed executive session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed above or herein.

Section VII – Return to Open Session

12. Discuss and take appropriate action, if any, resulting from the discussions conducted in Closed Session.

Section VIII – Adjournment

I certify that the above notice of this meeting posted on the bulletin board at City Hall of the City of Lake Dallas, Texas on February 24, 2020 at 5:00 p.m.

Codi Delcambre

Codi Delcambre, TRMC
City Secretary

As authorized by Section 551.071 of the Texas Government Code, this meeting may be convened into closed executive session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed above or herein.

Anyone wishing to address the City Council on any item posted on the City Council agenda for possible action, including matters placed on the Consent Agenda or posted as a Public Hearing, must complete a Speakers' Request Form available at the entrance to the City Council Chambers and present it to the City Secretary prior to the Council meeting being called to order. Speakers may be limited to five (5) minutes and given only one opportunity to speak on an item. Other procedures regarding speaking on matters posted for action on the City Council agenda are set forth on the Speakers' Request Form. Subject to applicable law, the City Council reserves the right to modify or waive at any time the procedures relating to members of the public speaking on matters placed the Council's agenda.

If you plan to attend this public meeting and you have a disability that requires special arrangements at this meeting, please contact City Secretary's Office at (940) 497-2226 ext. 102 or fax (940) 497-4485 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.

Lake Dallas
TEXAS

Financial Reports

January 2020

City of Lake Dallas

Monthly Financial Summary

January 2020

	Current Month	Year to Date	Budget
Revenues	$859,320.43	$3,286,889.88	$5,122,889.88
Expenses	$372,774.34	$1,510,212.50	$5,122,124.65
Net	$1,394,701.42	$1,776,571.16	$765.23

Sales Tax Revenue for the month of January was $128,321.66 with $64,160.83 going to the General Fund. This is approximately a 29% increase from January 2019. As of this month, 41.51% of the sales tax budgeted has been collected. The portion going to the Road Maintenance & Repair Fund is $16,040.21.

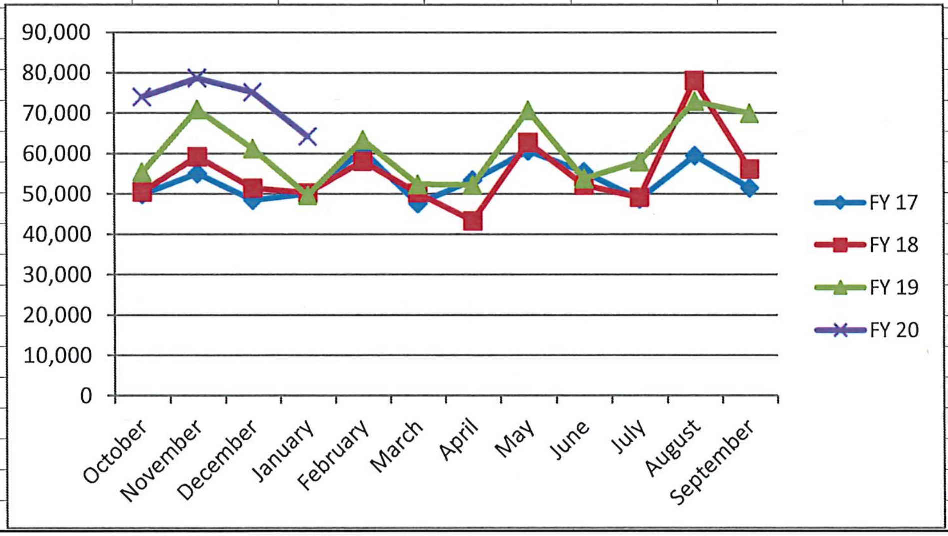
The General Fund has the following cash available as of January 2020:

Texpool Investment Account	$2,877,726.31
Independent Bank Checking Account	$605,721.36
Total funds available	$3,483,447.67

Property Tax Revenue received in January was $700,782.66 which is a $10,848.01 decrease from January 2019.

City of Lake Dallas
General Fund
Sales Tax Receipts
2011-2020

	FY 11	FY 12	FY 13	FY14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
October	38,283	41,157	45,460	55,628	56,149	47,379	49,777	50,436	55,286	73,922
November	58,801	62,465	56,033	73,019	70,441	71,533	54,937	59,208	70,810	78,572
December	34,991	40,404	52,254	55,242	50,061	47,251	48,394	51,432	61,192	75,126
January	35,554	37,690	57,786	51,333	49,207	37,737	49,924	50,167	49,558	64,161
February	51,454	56,784	70,254	71,087	69,095	52,453	60,766	58,032	63,419	
March	36,251	43,391	45,641	48,738	56,219	48,138	47,525	50,273	52,416	
April	35,380	40,338	49,569	50,774	45,453	42,501	53,438	43,283	52,181	
May	47,890	56,161	65,314	66,407	68,453	63,202	60,564	62,738	70,713	
June	42,608	41,516	49,867	55,722	46,817	45,574	55,437	52,167	53,812	
July	38,386	48,200	53,715	57,866	47,871	44,088	48,659	49,098	58,004	
August	53,624	55,137	68,962	62,936	53,926	53,208	59,434	78,057	72,948	
September	40,330	49,402	53,034	54,545	54,292	48,323	51,505	56,146	69,945	
St Comp Audit Adj			29,841				134,801			
Annual Auditor accrual	2,874	90,179	(2,689)	(2,057)	(7,678)	(14,199)	4,930			
Total	***516,425***	***662,825***	***695,043***	***701,241***	***660,306***	***587,188***	***780,090***	***661,035***	***730,284***	



Lake Dallas Community Development Corporation
Monthly Financial Summary
January 2020

	Current Month	Year to Date	Budget
Revenues	$34,216.81	$155,281.33	$386,000
Expenses	$5,446.80	$7,976.18	$460,075
Net	$28,750.01	$147,305.15	$(74,075)

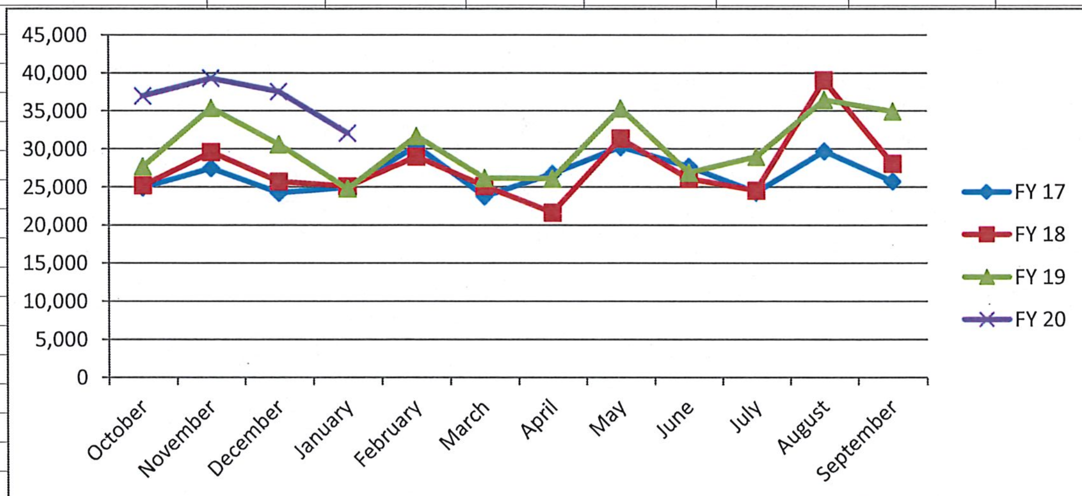
Sales Tax Revenue for the month of January was $32,080.40 This is approx. a 26% increase from January 2020. As of this month, 40.52% of the sales tax budget has been collected.

CDC has the following cash available as of January 2020:

CDC Investment Account	$480,458.49
CDC Checking Account	$195,868.93
Net Funds	$676,327.42

City of Lake Dallas
Community Development Corp
Sales Tax Receipts
2016-2020

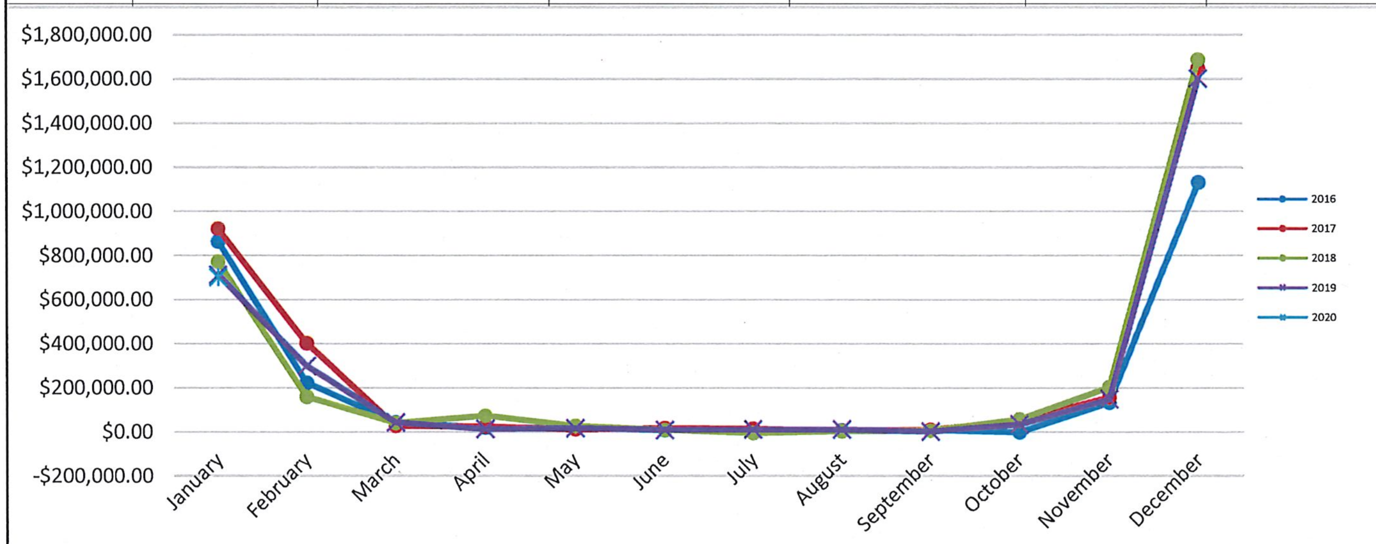
	FY 16	FY 17	FY 18	FY 19	FY 20
October	23,689	24,888	25,218	27,643	36,961
November	35,767	27,468	29,604	35,405	39,286
December	23,625	24,197	25,716	30,596	37,548
January	18,869	24,962	25,083	24,779	32,080
February	26,226	30,383	29,016	31,709	
March	24,069	23,762	25,136	26,208	
April	21,251	26,732	21,641	26,091	
May	31,601	30,282	31,369	35,357	
June	22,787	27,718	26,084	26,906	
July	22,044	24,330	24,549	28,997	
August	26,604	29,717	39,028	36,474	
September	24,161	25,753	28,073	34,973	
St Comptroller Audit Adj		67,401			
Annual Auditor accrual	(7,099)	2,465			
Total	***293,594***	***390,059***	***330,518***	***365,137***	



2/13/2020

City of Lake Dallas
General Fund
Denton County Property Taxes
2016-2020

	2016	2017	2018	2019	2020
January	$862,830.10	$921,346.02	$770,458.20	$711,630.69	$ 700,782.68
February	$222,027.34	$401,696.22	$157,323.96	$298,448.34	
March	$41,688.76	$24,671.02	$39,328.36	$40,923.16	
April	$18,377.60	$21,845.80	$70,990.69	$10,858.94	
May	$16,644.91	$10,783.62	$25,226.91	$15,328.45	
June	$5,991.68	$16,023.77	$7,241.76	$7,681.62	
July	$8,523.23	$13,039.81	($5,846.68)	$10,833.19	
August	$6,471.16	$3,704.53	$1,818.85	$10,027.73	
September	$8,481.13	$8,157.69	$4,650.34	$742.38	
October	($2,466.14)	$49,994.96	$56,445.58	$33,094.67	
November	$132,417.65	$156,509.64	$202,865.78	$148,153.04	
December	$1,131,966.84	$1,648,287.26	$1,688,447.56	$1,603,002.21	



2/13/2020

Willow Grove Park Revenue Trending: 2017 through 2020

Pay Station -- Park Day Use and Boat Launch

2020

	Cash	Credit Card	Total
January	$285.00	$252.20	$537.20
February			$0.00
March			$0.00
April			$0.00
May			$0.00
June			$0.00
July			$0.00
August			$0.00
September			$0.00
October			$0.00
November			$0.00
December			$0.00
	$285.00	$252.20	$537.20
		YTD Total	$537.20

2019

	Cash	Credit Card	Total
January	$250.00	$245.00	$495.00
February	$375.00	$345.00	$720.00
March	$1,463.00	$955.00	$2,418.00
April	$4,242.00	$1,955.00	$6,197.00
May	$885.00	$280.00	$1,165.00
June	$0.00	$0.00	$0.00
July	$1,682.00	$970.00	$2,652.00
August	$1,861.00	$975.00	$2,836.00
September	$2,001.00	$805.10	$2,806.10
October	$971.00	$533.50	$1,504.50
November	$355.00	$276.45	$631.45
December	$630.00	$179.45	$809.45
	$14,715.00	$7,519.50	$22,234.50
		YTD Total	$22,234.50

2018

	Cash	Credit Card	Total
January	$404.00	$280.00	$684.00
February	$543.00	$225.00	$768.00
March	$2,281.00	$950.00	$3,231.00
April	$2,933.00	$1,285.00	$4,218.00
May	$5,173.00	$2,505.00	$7,678.00
June	$3,344.00	$1,810.00	$5,154.00
July	$3,793.00	$1,630.00	$5,423.00
August	$1,246.00	$725.00	$1,971.00
September	$1,347.00	$660.00	$2,007.00
October	$372.00	$275.00	$647.00
November	$145.00	$85.00	$230.00
December	$35.00	$65.00	$100.00
	$21,616.00	$10,495.00	$32,111.00
		YTD Total	$32,111.00

2017

	Cash	Credit Card	Total
January	$ 261.00	$ 180.00	$ 441.00
February	$ 518.00	$ 282.00	$ 800.00
March	$ 1,573.00	$ 701.00	$ 2,274.00
April	$ 1,936.00	$ 891.00	$ 2,827.00
May	$ 2,478.00	$ 1,469.00	$ 3,947.00
June	$ 2,195.00	$ 1,055.00	$ 3,250.00
July	$ 2,579.00	$ 1,516.00	$ 4,095.00
August	$ 1,231.00	$ 832.00	$ 2,063.00
September	$ 1,287.00	$ 787.00	$ 2,074.00
October	$ 1,123.00	$ 851.00	$ 1,974.00
November	$ 650.00	$ 395.00	$ 1,045.00
December	$ 385.00	$ 350.00	$ 735.00
	$ 16,216.00	$ 9,309.00	$ 25,525.00
		YTD Total	$ 25,525.00

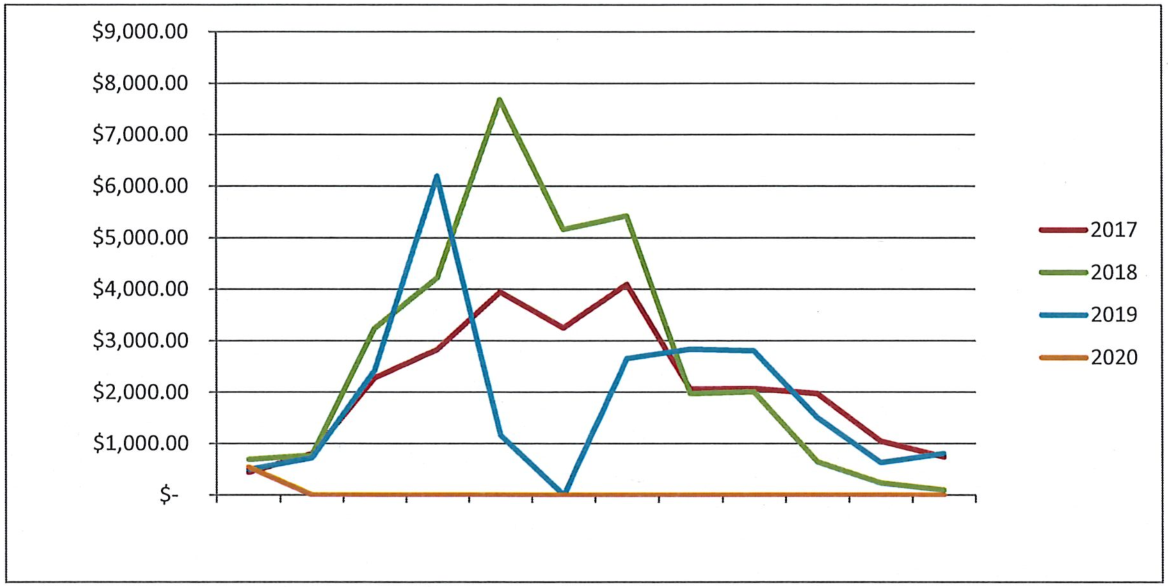
Source: VenTek 'Monthly Transactions Summary' Report

Camping

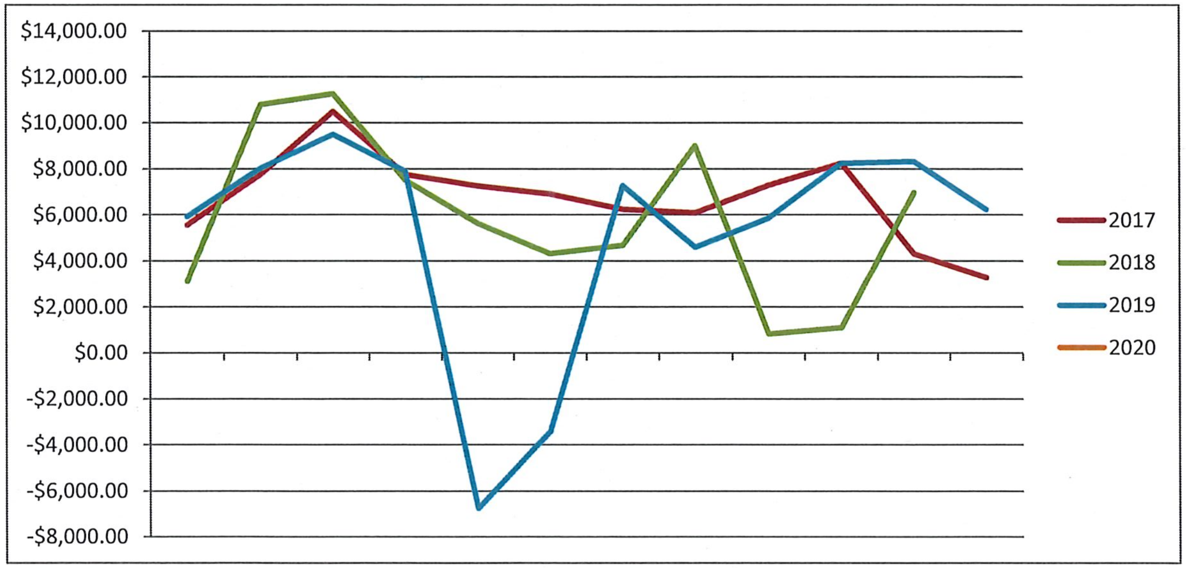
2020		2019			2018			2017	
January	$5,953.65	January	$5,904.73		January	$3,352.54		January	$5,554.37
February		February	$8,030.20		February	$3,099.96		February	$7,755.00
March		March	$9,496.48		March	$10,788.98		March	$10,502.10
April		April	$7,897.38	** Flooding	April	$11,263.09		April	$7,751.53
May		May	-$6,756.16	** Refunds for Flooding**	May	$7,508.03		May	$7,267.91
June		June	-$3,414.97	** Refunds for Flooding**	June	$5,615.43		June	$6,905.89
July		July	$7,279.74		July	$4,314.79		July	$6,250.67
August		August	$4,588.43		August	$4,672.15		August	$6,087.94
September		September	$5,863.01		September	$9,021.18		September	$7,291.90
October		October	$8,245.92		October	$823.84	**FLOODING**	October	$8,245.97
November		November	$8,326.08		November	$1,090.97	**FLOODING**	November	$4,297.91
December		December	$6,237.26		December	$6,974.79		December	$3,263.87
YTD Total	$5,953.65	YTD Total	$61,698.10		YTD Total	$68,525.75		YTD Total	$81,175.06

Source: Hercules 'End of Day Detail' Report

Day Pass and Boat Ramp Use



Camping



City of Lake Dallas

Designated Funds

as of 1/31/2020

Account	Balance
Kids and Cops	$17,261.41
LEOSE	$2,153.43
Seizure Fund	$4,052.26
Court Security	$47,860.68
Child Safety	$26,999.21
Court Technology	$14,556.11
Juvenile Case Management	$154,602.87
Library	$9,557.64
Animal Rescue	$7,329.35
Willow Grove Park	$96,466.42
Park Improvements	$1,846.67
Hotel Occupancy Tax	$67,821.74
Road Maint & Repair Fund	$309,968.06
General Capital Projects	$854,756.69

Texpool Investment Accounts

GF Capital Imp-Unrestricted	$93,878.55

BUDGET FY 2020

01	General Fund
05	Tourism
07	City Council
08	Development Services
09	Municipal Court
11	Administration
13	Police
14	Library
15	Animal Services
16	Parks and Facilities
17	Street and Drainage

Budget Summary

Revenue and Expenditures
by Month and Year to Date
Compared to Budget

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
Undefined Sub-Type Revenues						
01-00-41006	Property Taxes-Current	$ 0.00	$ 700,782.68	$ 2,825,000.00	$ 2,451,942.93	13.21%
01-00-41007	Property Taxes-Delinquent	0.00	1,864.67	22,000.00	7,501.96	65.90%
01-00-41009	Property Taxes-P & I	0.00	1,458.98	20,000.00	2,655.91	86.72%
01-00-42108	Sales Tax-General	0.00	64,160.83	703,000.00	291,781.18	58.49%
01-00-42110	Sales Tax-Mixed Beverage	0.00	10,901.06	22,000.00	17,540.46	20.27%
01-00-42116	Sales Tax - Property Tax Reduction	0.00	16,040.21	175,750.00	72,907.79	58.52%
01-00-44214	Franchise Fees - ATMOS	0.00	0.00	60,000.00	0.00	100.00%
01-00-44215	Franchise Fees - Century Tel	0.00	0.00	4,500.00	784.66	82.56%
01-00-44216	Franchise Fees - TXU Electric	0.00	0.00	215,000.00	0.00	100.00%
01-00-44217	Franchise Fees - Charter Communicati	0.00	0.00	30,000.00	15,367.00	48.78%
01-00-44218	Franchise Fees - Waste Management	0.00	11,029.47	75,000.00	35,916.12	52.11%
01-00-44219	Franchise Fees - Miscellaneous	0.00	1,397.70	250.00	1,523.81	(509.52%)
01-00-45235	Shady Shores Funding	0.00	125.00	29,046.00	29,171.00	(0.43%)
01-00-45318	Animal Services-Corinth	0.00	0.00	2,500.00	0.00	100.00%
01-00-45320	Animal Services	0.00	1,430.00	22,000.00	6,937.00	68.47%
01-00-45321	Application Fees - Admin/PZ/BOA	0.00	1,000.00	3,000.00	2,161.12	27.96%
01-00-45322	Permits - Mobile Home	0.00	0.00	400.00	1,043.75	(160.94%)
01-00-45323	Fees - Health Department	0.00	2,415.00	15,000.00	12,530.00	16.47%
01-00-45324	Permits - Building	0.00	400.00	30,000.00	13,729.36	54.24%
01-00-45325	Licenses - Beer/Wine/Liquor	0.00	60.00	1,500.00	60.00	96.00%
01-00-45326	Permits - Alarms	0.00	1,050.00	6,250.00	4,150.00	33.60%
01-00-45327	Permits-Farmers Market	0.00	0.00	200.00	0.00	100.00%
01-00-45328	Permits - Other	0.00	925.00	25,000.00	11,900.14	52.40%
01-00-45330	Permits-Food Trucks	0.00	0.00	115.00	0.00	100.00%
01-00-45349	Permits - Subcontractors	0.00	3,125.00	12,000.00	8,242.35	31.31%
01-00-45350	Permits - Business	0.00	250.00	1,000.00	1,125.00	(12.50%)
01-00-45351	Registration - Contractor	0.00	800.00	8,500.00	3,203.00	62.32%
01-00-45353	Plan Review	0.00	0.00	4,500.00	97.99	97.82%
01-00-45463	Rentals - Parks	0.00	0.00	1,000.00	0.00	100.00%

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-00-45464	Fees- Vendors	0.00	245.00	4,100.00	445.00	89.15%
01-00-45465	Fees - Entry	0.00	190.00	2,000.00	340.00	83.00%
01-00-45467	Sponsorships - Events	0.00	0.00	18,000.00	1,400.00	92.22%
01-00-45468	Mighty Thomas Carnival	0.00	0.00	7,400.00	0.00	100.00%
01-00-45473	Police Reports	0.00	102.00	900.00	487.50	45.83%
01-00-45474	Rental Fees - Community Room	0.00	245.00	500.00	1,080.00	(116.00%)
01-00-45475	Police Donations	0.00	0.00	0.00	200.00	0.00%
01-00-45802	Rental Income	0.00	0.00	45,492.88	45,492.88	0.00%
01-00-46233	Library Fines	0.00	358.45	3,000.00	1,259.77	58.01%
01-00-46330	Court Fines/Bonds	0.00	26,156.54	335,000.00	109,200.86	67.40%
01-00-46331	Admnistractive Fees	0.00	3,138.70	28,000.00	7,939.40	71.65%
01-00-46332	Arrest/Warrant/Fees	0.00	1,288.80	10,000.00	4,957.80	50.42%
01-00-46337	MVBA Collections	0.00	1,695.80	22,000.00	6,039.32	72.55%
01-00-46339	Omni/City	0.00	92.00	1,700.00	451.23	73.46%
01-00-47476	Interest Income - General FD	0.00	3,725.04	40,000.00	10,057.72	74.86%
01-00-48229	ILL Reimbursement-Library	0.00	0.00	3,000.00	3,294.00	(9.80%)
01-00-48234	Library Memberships	0.00	75.00	2,500.00	225.00	91.00%
01-00-48461	SRO Reimbursement	0.00	0.00	63,285.00	0.00	100.00%
01-00-48468	Fireworks	0.00	0.00	16,000.00	0.00	100.00%
01-00-48475	Other Revenue	0.00	2,292.50	0.00	7,113.40	0.00%
01-00-48476	Insurance Proceeds	0.00	500.00	0.00	500.00	0.00%
01-00-48480	Sale of Assets	0.00	0.00	10,000.00	239.25	97.61%
01-00-48497	Boys and Girls Club	0.00	0.00	1.00	0.00	100.00%
01-00-48598	Loan Proceeds	0.00	0.00	98,000.00	93,788.00	4.30%
01-00-49354	Fitness Camp Proceeds	0.00	0.00	500.00	0.00	100.00%
01-00-49403	Trf from CDC - Parks	0.00	0.00	72,000.00	0.00	100.00%
01-00-49404	Admin Fees - Willow Grove Park	0.00	0.00	15,000.00	0.00	100.00%
01-00-49600	Transfer In	0.00	0.00	10,000.00	0.00	100.00%
Total Undefined Sub-Type Revenues		**0.00**	**859,320.43**	**5,122,889.88**	**3,286,783.66**	**35.84%**
Total Revenues		**0.00**	**859,320.43**	**5,122,889.88**	**3,286,783.66**	**35.84%**
Total General Fund Revenues		**$ 0.00**	**$ 859,320.43**	**$ 5,122,889.88**	**$ 3,286,783.66**	**35.84%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
Tourism Expenditures					
Supplies Expenditures					
01-05-52221 Community Events	$ 0.00	$ 50.98	$ 5,500.00	$ 3,192.46	41.96%
Total Supplies Expenditures	**0.00**	**50.98**	**5,500.00**	**3,192.46**	**41.96%**
Contractual Services Expenditures					
01-05-53350 Fireworks	0.00	0.00	25,000.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**25,000.00**	**0.00**	**100.00%**
Total Tourism Expenditures	**0.00**	**50.98**	**30,500.00**	**3,192.46**	**89.53%**
City Council Expenditures					
Supplies Expenditures					
01-07-52201 Operating Supplies	0.00	0.00	300.00	245.25	18.25%
01-07-52204 Uniforms	0.00	0.00	600.00	(13.63)	102.27%
01-07-52206 Travel & Training	0.00	175.00	9,200.00	2,435.79	73.52%
01-07-52207 Dues & Memberships	0.00	0.00	2,000.00	50.00	97.50%
01-07-52212 Flowers/Gifts/Plaques	0.00	0.00	300.00	16.70	94.43%
Total Supplies Expenditures	**0.00**	**175.00**	**12,400.00**	**2,734.11**	**77.95%**
Total City Council Expenditures	**0.00**	**175.00**	**12,400.00**	**2,734.11**	**77.95%**
Development Services Expenditures					
Personnel & Benefits Expenditures					
01-08-51000 Salaries-Full Time	0.00	9,309.63	150,989.00	55,587.01	63.18%
01-08-51101 Overtime	0.00	94.43	1,500.00	566.58	62.23%
01-08-51104 Longevity	0.00	0.00	426.00	426.00	0.00%
01-08-51105 FICA/Medicare Tax	0.00	82.24	2,211.09	753.85	65.91%
01-08-51106 Unemployment Tax	0.00	104.60	648.00	104.60	83.86%
01-08-51107 Worker's Compensation	0.00	16.74	915.86	245.94	73.15%
01-08-51108 Group Health Insurance	0.00	2,345.38	29,498.40	9,597.79	67.46%

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-08-51109 Retirement/TMRS	0.00	738.08	22,873.35	6,729.37	70.58%
Total Personnel & Benefits Expenditures	**0.00**	**12,691.10**	**209,061.70**	**74,011.14**	**64.60%**
Supplies Expenditures					
01-08-52000 Office Supplies	0.00	122.57	1,000.00	250.12	74.99%
01-08-52201 Operating Supplies	0.00	0.00	300.00	6.48	97.84%
01-08-52202 Postage & Shipping	0.00	0.00	1,000.00	333.32	66.67%
01-08-52203 Printing	0.00	64.85	5,500.00	324.25	94.10%
01-08-52204 Uniforms	0.00	30.00	500.00	30.00	94.00%
01-08-52205 Advertising	0.00	47.20	1,000.00	47.20	95.28%
01-08-52206 Travel & Training	0.00	0.00	2,545.00	442.57	82.61%
01-08-52207 Dues & Memberships	0.00	0.00	950.00	0.00	100.00%
01-08-52208 Vehicle Fuel	0.00	77.61	1,200.00	215.30	82.06%
01-08-52209 Office Equipment	0.00	0.00	400.00	0.00	100.00%
01-08-52211 Safety Equipment & Supplies	0.00	0.00	100.00	0.00	100.00%
01-08-52212 Flowers/Gifts/Plaques	0.00	0.00	100.00	0.00	100.00%
01-08-52213 Subscriptions & Publications	0.00	1,038.96	1,000.00	1,038.96	(3.90%)
01-08-52216 Telephone-Mobile	0.00	83.38	1,100.00	250.14	77.26%
01-08-52223 Keep Lake Dallas Beautiful	0.00	325.00	800.00	380.83	52.40%
Total Supplies Expenditures	**0.00**	**1,789.57**	**17,495.00**	**3,319.17**	**81.03%**
Contractual Services Expenditures					
01-08-53305 Engineering	0.00	218.11	15,000.00	740.59	95.06%
01-08-53317 Inspection Services	0.00	0.00	28,000.00	12,570.48	55.11%
01-08-53326 Health Inspections	0.00	700.00	3,500.00	1,465.00	58.14%
01-08-53339 Comprehensive Zoning Ordinance	0.00	0.00	40,000.00	0.00	100.00%
01-08-53507 Property Abatements	0.00	250.00	5,000.00	2,876.25	42.48%
Total Contractual Services Expenditures	**0.00**	**1,168.11**	**91,500.00**	**17,652.32**	**80.71%**
Maintenance Expenditures					
01-08-54402 Vehicle Maintenance	0.00	15.00	600.00	15.00	97.50%
01-08-54406 Software Maintenance	0.00	0.00	2,500.00	493.00	80.28%
Total Maintenance Expenditures	**0.00**	**15.00**	**3,100.00**	**508.00**	**83.61%**

Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Capital Outlay Expenditures					
01-08-55504 Capital Outlay-Information Technology	0.00	0.00	6,907.00	5,296.21	23.32%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**6,907.00**	**5,296.21**	**23.32%**
Total Development Services Expenditures	**0.00**	**15,663.78**	**328,063.70**	**100,786.84**	**69.28%**
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
01-09-51000 Salaries-Full Time	0.00	4,080.00	53,040.00	18,360.00	65.38%
01-09-51101 Overtime	0.00	0.00	1,000.00	553.13	44.69%
01-09-51102 Certification Pay	0.00	46.16	600.08	207.72	65.38%
01-09-51105 FICA/Medicare Tax	0.00	48.16	792.28	225.00	71.60%
01-09-51106 Unemployment Tax	0.00	74.28	324.00	74.28	77.07%
01-09-51107 Worker's Compensation	0.00	11.88	245.88	55.07	77.60%
01-09-51108 Group Health Insurance	0.00	1,087.21	13,492.20	4,440.17	67.09%
01-09-51109 Retirement/TMRS	0.00	288.84	8,196.01	1,338.49	83.67%
Total Personnel & Benefits Expenditures	**0.00**	**5,636.53**	**77,690.45**	**25,253.86**	**67.49%**
Supplies Expenditures					
01-09-52000 Office Supplies	0.00	0.00	800.00	16.84	97.90%
01-09-52202 Postage & Shipping	0.00	0.00	1,000.00	333.34	66.67%
01-09-52203 Printing	0.00	38.44	700.00	192.20	72.54%
01-09-52204 Uniforms	0.00	0.00	100.00	0.00	100.00%
01-09-52206 Travel & Training	0.00	100.00	1,000.00	100.00	90.00%
01-09-52207 Dues & Memberships	0.00	0.00	140.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**138.44**	**3,740.00**	**642.38**	**82.82%**
Contractual Services Expenditures					
01-09-53318 MVBA fees	0.00	1,392.68	22,000.00	4,343.52	80.26%
01-09-53319 Municipal Judge/Magistrate	0.00	2,400.00	14,400.00	6,000.00	58.33%
01-09-53320 Prosecutor	0.00	1,564.22	12,000.00	3,749.38	68.76%
01-09-53321 Jury Fee	0.00	416.99	500.00	416.99	16.60%
01-09-53322 Warrant Roundup	0.00	0.00	1,500.00	0.00	100.00%

Original Budget

For General Fund (01)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Contractual Services Expenditures	**0.00**	**5,773.89**	**50,400.00**	**14,509.89**	**71.21%**
Capital Outlay Expenditures					
01-09-55504 Capital Outlay-Information Technology	0.00	0.00	1,300.00	1,549.97	(19.23%)
Total Capital Outlay Expenditures	**0.00**	**0.00**	**1,300.00**	**1,549.97**	**(19.23%)**
Total Municipal Court Expenditures	**0.00**	**11,548.86**	**133,130.45**	**41,956.10**	**68.48%**
Administration Expenditures					
Personnel & Benefits Expenditures					
01-11-51000 Salaries-Full Time	0.00	22,984.69	315,122.22	92,325.36	70.70%
01-11-51102 Certification Pay	0.00	92.32	6,810.16	415.44	93.90%
01-11-51103 Stipend/Auto Allowance	0.00	276.92	3,599.96	1,246.14	65.38%
01-11-51104 Longevity	0.00	0.00	348.00	348.00	0.00%
01-11-51105 FICA/Medicare Tax	0.00	332.51	4,741.09	1,344.07	71.65%
01-11-51106 Unemployment Tax	0.00	421.88	648.00	421.88	34.90%
01-11-51107 Worker's Compensation	0.00	67.52	1,471.37	272.85	81.46%
01-11-51108 Group Health Insurance	0.00	2,049.03	32,838.24	8,798.01	73.21%
01-11-51109 Retirement/TMRS	0.00	2,926.86	49,045.75	12,222.27	75.08%
Total Personnel & Benefits Expenditures	**0.00**	**29,151.73**	**414,624.79**	**117,394.02**	**71.69%**
Supplies Expenditures					
01-11-52000 Office Supplies	0.00	164.87	4,000.00	884.93	77.88%
01-11-52201 Operating Supplies	0.00	999.02	8,500.00	4,746.84	44.15%
01-11-52202 Postage & Shipping	0.00	98.40	3,000.00	726.94	75.77%
01-11-52203 Printing	0.00	851.35	11,500.00	4,428.53	61.49%
01-11-52204 Uniforms	0.00	0.00	400.00	0.00	100.00%
01-11-52205 Advertising	0.00	262.20	2,000.00	325.60	83.72%
01-11-52206 Travel & Training	0.00	1,727.70	11,225.00	5,183.95	53.82%
01-11-52207 Dues & Memberships	0.00	300.00	5,580.00	1,207.73	78.36%
01-11-52209 Office Equipment	0.00	0.00	10,200.00	0.00	100.00%
01-11-52212 Flowers/Gifts/Plaques	0.00	221.29	400.00	221.29	44.68%
01-11-52213 Subscriptions & Publications	0.00	56.50	900.00	56.50	93.72%
01-11-52216 Telephone-Mobile	0.00	121.03	2,000.00	487.65	75.62%

Original Budget

For General Fund (01)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Supplies Expenditures	**0.00**	**4,802.36**	**59,705.00**	**18,269.96**	**69.40%**
Contractual Services Expenditures					
01-11-53301 Utilities	0.00	5,507.75	37,000.00	12,123.40	67.23%
01-11-53303 Accounting & Auditor	0.00	0.00	17,000.00	0.00	100.00%
01-11-53304 Legal Services	0.00	1,987.07	45,000.00	14,096.44	68.67%
01-11-53309 Consultants & Professionals	0.00	0.00	45,000.00	725.50	98.39%
01-11-53311 Elections	0.00	0.00	8,500.00	0.00	100.00%
01-11-53312 Denton County Tax	0.00	0.00	22,810.00	5,093.40	77.67%
01-11-53313 Property & Liability Insurance	0.00	12,971.75	52,500.00	25,943.50	50.58%
01-11-53314 Fire Contract	0.00	81,492.58	988,393.03	325,970.32	67.02%
01-11-53325 Janitorial Services	0.00	942.00	11,304.00	3,650.25	67.71%
01-11-53327 Franklin Legal Services	0.00	0.00	4,000.00	0.00	100.00%
01-11-53328 Shredder Services	0.00	0.00	1,000.00	0.00	100.00%
01-11-53329 SPAN	0.00	0.00	1,700.00	0.00	100.00%
01-11-53330 Email Hosting Services	0.00	0.00	6,400.00	0.00	100.00%
01-11-53331 Civic Plus	0.00	0.00	4,981.84	4,981.84	0.00%
01-11-53332 Financial Advisory Services	0.00	0.00	3,500.00	0.00	100.00%
01-11-53333 Higginbotham	0.00	75.00	600.00	225.00	62.50%
01-11-53335 Bank Fees	0.00	0.00	4,000.00	96.00	97.60%
01-11-53338 YAC	0.00	407.75	2,800.00	580.79	79.26%
Total Contractual Services Expenditures	**0.00**	**103,383.90**	**1,256,488.87**	**393,486.44**	**68.68%**
Maintenance Expenditures					
01-11-54400 Facilities Maintenance	0.00	340.45	10,000.00	755.21	92.45%
01-11-54402 Vehicle Maintenance	0.00	0.00	100.00	0.00	100.00%
01-11-54406 Software Maintenance	0.00	2,076.47	28,000.00	6,820.97	75.64%
Total Maintenance Expenditures	**0.00**	**2,416.92**	**38,100.00**	**7,576.18**	**80.12%**
Capital Outlay Expenditures					
01-11-55504 Capital Outlay-Information Technology	0.00	0.00	2,350.00	2,544.91	(8.29%)
01-11-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	24,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**26,350.00**	**2,544.91**	**90.34%**

Original Budget

For General Fund (01)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Administration Expenditures	**0.00**	**139,754.91**	**1,795,268.66**	**539,271.51**	**69.96%**
Police Expenditures					
Personnel & Benefits Expenditures					
01-13-51000 Salaries-Full Time	0.00	67,935.36	954,013.60	297,093.95	68.86%
01-13-51101 Overtime	0.00	3,313.70	30,000.00	15,221.04	49.26%
01-13-51102 Certification Pay	0.00	542.37	6,000.80	2,227.21	62.88%
01-13-51104 Longevity	0.00	0.00	4,854.00	4,038.00	16.81%
01-13-51105 FICA/Medicare Tax	0.00	1,018.01	14,370.86	4,533.43	68.45%
01-13-51106 Unemployment Tax	0.00	1,295.44	2,754.00	1,504.85	45.36%
01-13-51107 Worker's Compensation	0.00	1,916.64	43,427.61	8,478.16	80.48%
01-13-51108 Group Health Insurance	0.00	11,794.12	147,406.44	46,331.80	68.57%
01-13-51109 Retirement/TMRS	0.00	8,269.49	148,664.09	37,116.66	75.03%
01-13-51111 Physicals & Evaluations	0.00	326.00	2,325.00	451.00	80.60%
01-13-51117 Bailiff Fees	0.00	150.00	0.00	750.00	0.00%
Total Personnel & Benefits Expenditures	**0.00**	**96,561.13**	**1,353,816.40**	**417,746.10**	**69.14%**
Supplies Expenditures					
01-13-52000 Office Supplies	0.00	52.33	4,000.00	183.20	95.42%
01-13-52201 Operating Supplies	0.00	711.49	6,000.00	2,055.94	65.73%
01-13-52202 Postage & Shipping	0.00	23.72	200.00	23.72	88.14%
01-13-52203 Printing	0.00	281.75	3,600.00	1,868.20	48.11%
01-13-52204 Uniforms	0.00	652.44	11,125.00	3,627.40	67.39%
01-13-52205 Advertising	0.00	0.00	800.00	0.00	100.00%
01-13-52206 Travel & Training	0.00	576.15	7,500.00	3,743.29	50.09%
01-13-52207 Dues & Memberships	0.00	0.00	16,415.00	2,050.00	87.51%
01-13-52208 Vehicle Fuel	0.00	1,600.00	21,000.00	4,486.89	78.63%
01-13-52209 Office Equipment	0.00	0.00	700.00	0.00	100.00%
01-13-52211 Safety Equipment & Supplies	0.00	1,108.35	9,358.00	1,108.35	88.16%
01-13-52212 Flowers/Gifts/Plaques	0.00	475.45	1,000.00	475.45	52.46%
01-13-52213 Subscriptions & Publications	0.00	220.50	5,474.00	2,568.50	53.08%
01-13-52216 Telephone-Mobile	0.00	831.42	12,320.00	3,034.49	75.37%
01-13-52219 Emergency Response Supplies	0.00	55.15	2,000.00	55.15	97.24%

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For General Fund (01)

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Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Supplies Expenditures	**0.00**	**6,588.75**	**101,492.00**	**25,280.58**	**75.09%**
Contractual Services Expenditures					
01-13-53301 Utilities	0.00	415.00	4,980.00	1,660.00	66.67%
01-13-53304 Legal Services	0.00	231.25	6,500.00	1,526.25	76.52%
01-13-53306 Communications	0.00	0.00	51,619.00	0.00	100.00%
01-13-53309 Consultants & Professionals	0.00	2,500.00	7,250.00	2,695.00	62.83%
01-13-53315 Jail Services	0.00	0.00	1,500.00	0.00	100.00%
01-13-53316 SANE Exams	0.00	0.00	2,500.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**3,146.25**	**74,349.00**	**5,881.25**	**92.09%**
Maintenance Expenditures					
01-13-54400 Facilities Maintenance	0.00	7.57	1,600.00	327.57	79.53%
01-13-54402 Vehicle Maintenance	0.00	1,729.54	18,175.00	3,311.07	81.78%
01-13-54403 Equipment Maintenance	0.00	0.00	7,342.00	0.00	100.00%
01-13-54406 Software Maintenance	0.00	6,250.25	35,892.00	20,348.19	43.31%
01-13-54410 Property Loss	0.00	0.00	500.00	0.00	100.00%
Total Maintenance Expenditures	**0.00**	**7,987.36**	**63,509.00**	**23,986.83**	**62.23%**
Capital Outlay Expenditures					
01-13-55503 Capital Outlay-Vehicles	0.00	0.00	43,000.00	0.00	100.00%
01-13-55504 Capital Outlay-Information Technology	0.00	1,229.97	7,800.00	9,029.85	(15.77%)
01-13-55505 Capital Outlay-Heavy Equipment	0.00	0.00	4,532.00	4,542.60	(0.23%)
01-13-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	11,705.00	2,885.07	75.35%
01-13-55518 Capital Outlay- Weather Sirens	0.00	0.00	11,500.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**1,229.97**	**78,537.00**	**16,457.52**	**79.04%**
Debt Service Expenditures					
01-13-56531 Capital Lease Principal	0.00	11,604.53	96,382.00	20,295.33	78.94%
01-13-56532 Capital Lease Interest	0.00	2,132.23	7,752.39	2,515.14	67.56%
Total Debt Service Expenditures	**0.00**	**13,736.76**	**104,134.39**	**22,810.47**	**78.10%**
Transfers Expenditures					
01-13-59100 Transfer to Special Revenue Fund	0.00	0.00	5,000.00	0.00	100.00%

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Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Transfers Expenditures	**0.00**	**0.00**	**5,000.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**129,250.22**	**1,780,837.79**	**512,162.75**	**71.24%**
Library Expenditures					
Personnel & Benefits Expenditures					
01-14-51000 Salaries-Full Time	0.00	4,971.38	64,628.00	22,371.21	65.38%
01-14-51010 Salaries-Part Time	0.00	3,671.48	56,402.74	16,007.04	71.62%
01-14-51104 Longevity	0.00	0.00	144.00	144.00	0.00%
01-14-51105 FICA/Medicare Tax	0.00	124.96	1,774.66	556.95	68.62%
01-14-51106 Unemployment Tax	0.00	155.56	972.00	289.14	70.25%
01-14-51107 Worker's Compensation	0.00	28.76	673.15	128.21	80.95%
01-14-51108 Group Health Insurance	0.00	718.36	8,050.56	2,803.58	65.18%
01-14-51109 Retirement/TMRS	0.00	1,097.64	18,358.59	4,892.33	73.35%
Total Personnel & Benefits Expenditures	**0.00**	**10,768.14**	**151,003.70**	**47,192.46**	**68.75%**
Supplies Expenditures					
01-14-52000 Office Supplies	0.00	111.16	1,000.00	233.91	76.61%
01-14-52201 Operating Supplies	0.00	218.81	1,000.00	315.70	68.43%
01-14-52202 Postage & Shipping	0.00	0.00	1,000.00	137.04	86.30%
01-14-52203 Printing	0.00	193.90	3,300.00	804.48	75.62%
01-14-52204 Uniforms	0.00	0.00	250.00	0.00	100.00%
01-14-52205 Advertising	0.00	729.09	2,000.00	914.20	54.29%
01-14-52206 Travel & Training	0.00	156.90	2,500.00	1,031.73	58.73%
01-14-52207 Dues & Memberships	0.00	0.00	5,000.00	3,966.05	20.68%
01-14-52212 Flowers/Gifts/Plaques	0.00	0.00	100.00	0.00	100.00%
01-14-52215 Library Books/Materials	0.00	1,380.82	20,000.00	6,184.21	69.08%
01-14-52216 Telephone-Mobile	0.00	41.69	540.00	125.07	76.84%
Total Supplies Expenditures	**0.00**	**2,832.37**	**36,690.00**	**13,712.39**	**62.63%**
Contractual Services Expenditures					
01-14-53301 Utilities	0.00	530.86	12,750.00	2,651.88	79.20%
01-14-53323 Security System	0.00	72.02	820.00	208.40	74.59%

Original Budget

For General Fund (01)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Contractual Services Expenditures	**0.00**	**602.88**	**13,570.00**	**2,860.28**	**78.92%**
Maintenance Expenditures					
01-14-54400 Facilities Maintenance	0.00	17.16	2,500.00	61.32	97.55%
01-14-54406 IT Maintenance	0.00	842.50	17,700.00	3,541.04	79.99%
Total Maintenance Expenditures	**0.00**	**859.66**	**20,200.00**	**3,602.36**	**82.17%**
Capital Outlay Expenditures					
01-14-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	16,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**16,000.00**	**0.00**	**100.00%**
Total Library Expenditures	**0.00**	**15,063.05**	**237,463.70**	**67,367.49**	**71.63%**
Animal Services Expenditures					
Personnel & Benefits Expenditures					
01-15-51000 Salaries-Full Time	0.00	6,430.24	86,577.60	30,930.29	64.27%
01-15-51010 Salaries-Part Time	0.00	2,448.16	23,804.35	10,059.29	57.74%
01-15-51101 Overtime	0.00	327.36	5,000.00	2,511.77	49.76%
01-15-51104 Longevity	0.00	0.00	144.00	144.00	0.00%
01-15-51105 FICA/Medicare Tax	0.00	139.25	1,673.04	610.03	63.54%
01-15-51106 Unemployment Tax	0.00	165.70	810.00	272.32	66.38%
01-15-51107 Worker's Compensation	0.00	284.32	7,211.37	2,382.47	66.96%
01-15-51108 Group Health Insurance	0.00	2,037.51	24,409.08	6,884.85	71.79%
01-15-51109 Retirement/TMRS	0.00	1,003.10	17,307.29	4,748.70	72.56%
Total Personnel & Benefits Expenditures	**0.00**	**12,835.64**	**166,936.73**	**58,543.72**	**64.93%**
Supplies Expenditures					
01-15-52000 Office Supplies	0.00	291.87	200.00	291.87	(45.94%)
01-15-52201 Operating Supplies	0.00	165.22	4,500.00	3,601.66	19.96%
01-15-52202 Postage & Shipping	0.00	0.00	50.00	27.70	44.60%
01-15-52203 Printing	0.00	54.71	750.00	273.55	63.53%
01-15-52204 Uniforms	0.00	0.00	1,200.00	0.00	100.00%
01-15-52205 Advertising	0.00	0.00	200.00	0.00	100.00%
01-15-52206 Travel & Training	0.00	0.00	2,000.00	1,482.44	25.88%

Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-15-52207 Dues & Memberships	0.00	0.00	100.00	0.00	100.00%
01-15-52208 Vehicle Fuel	0.00	0.00	650.00	99.25	84.73%
01-15-52210 Equipment-Field	0.00	0.00	250.00	0.00	100.00%
01-15-52211 Safety Equipment & Supplies	0.00	0.00	100.00	0.00	100.00%
01-15-52212 Flowers/Gifts/Plaques	0.00	46.35	250.00	46.35	81.46%
01-15-52216 Telephone-Mobile	0.00	37.99	456.00	197.01	56.80%
01-15-52218 Land Lease	0.00	0.00	1,300.00	1,312.87	(0.99%)
Total Supplies Expenditures	**0.00**	**596.14**	**12,006.00**	**7,332.70**	**38.92%**
Contractual Services Expenditures					
01-15-53301 Utilities	0.00	1,849.16	10,000.00	5,835.80	41.64%
01-15-53309 Consultants & Professionals	0.00	627.64	6,000.00	2,650.12	55.83%
Total Contractual Services Expenditures	**0.00**	**2,476.80**	**16,000.00**	**8,485.92**	**46.96%**
Maintenance Expenditures					
01-15-54400 Facilities Maintenance	0.00	20.99	2,000.00	76.98	96.15%
01-15-54402 Vehicle Maintenance	0.00	0.00	500.00	0.00	100.00%
01-15-54406 Software Maintenance	0.00	348.00	3,800.00	837.00	77.97%
Total Maintenance Expenditures	**0.00**	**368.99**	**6,300.00**	**913.98**	**85.49%**
Capital Outlay Expenditures					
01-15-55504 Capital Outlay-Information Technology	0.00	0.00	1,550.00	1,399.98	9.68%
01-15-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	19,300.00	2,896.16	84.99%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**20,850.00**	**4,296.14**	**79.40%**
Total Animal Services Expenditures	**0.00**	**16,277.57**	**222,092.73**	**79,572.46**	**64.17%**
Park and Facilities Expenditures					
Personnel & Benefits Expenditures					
01-16-51000 Salaries-Full Time	0.00	4,122.30	31,074.67	14,852.34	52.20%
01-16-51101 Overtime	0.00	65.39	2,500.00	614.44	75.42%
01-16-51105 FICA/Medicare Tax	0.00	159.76	450.58	467.99	(3.86%)
01-16-51106 Unemployment Tax	0.00	75.38	162.00	133.40	17.65%
01-16-51107 Worker's Compensation	0.00	282.49	1,308.24	1,043.32	20.25%

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-16-51108 Group Health Insurance	0.00	37.72	8,069.52	211.64	97.38%
01-16-51109 Retirement/TMRS	0.00	180.66	4,661.20	806.83	82.69%
Total Personnel & Benefits Expenditures	**0.00**	**4,923.70**	**48,226.21**	**18,129.96**	**62.41%**
Supplies Expenditures					
01-16-52000 Office Supplies	0.00	0.00	50.00	0.00	100.00%
01-16-52201 Operating Supplies	0.00	0.00	800.00	105.91	86.76%
01-16-52204 Uniforms	0.00	0.00	500.00	0.00	100.00%
01-16-52206 Travel & Training	0.00	0.00	200.00	0.00	100.00%
01-16-52208 Vehicle Fuel	0.00	182.43	2,500.00	534.14	78.63%
01-16-52210 Equipment-Field	0.00	0.00	1,000.00	0.00	100.00%
01-16-52211 Safety Equipment & Supplies	0.00	0.00	250.00	0.00	100.00%
01-16-52212 Flowers/Gifts/Plaques	0.00	0.00	50.00	0.00	100.00%
01-16-52216 Telephone-Mobile	0.00	0.00	200.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**182.43**	**5,550.00**	**640.05**	**88.47%**
Contractual Services Expenditures					
01-16-53406 Mowing Contract	0.00	0.00	15,000.00	732.79	95.11%
Total Contractual Services Expenditures	**0.00**	**0.00**	**15,000.00**	**732.79**	**95.11%**
Maintenance Expenditures					
01-16-54402 Vehicle Maintenance	0.00	0.00	100.00	111.81	(11.81%)
01-16-54403 Equipment Maintenance	0.00	0.00	1,500.00	0.00	100.00%
01-16-54405 Park Maintenance	0.00	276.72	5,000.00	346.26	93.07%
Total Maintenance Expenditures	**0.00**	**276.72**	**6,600.00**	**458.07**	**93.06%**
Capital Outlay Expenditures					
01-16-55503 Capital Outlay-Vehicles	0.00	0.00	55,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**55,000.00**	**0.00**	**100.00%**
Total Park and Facilities Expenditures	**0.00**	**5,382.85**	**130,376.21**	**19,960.87**	**84.69%**

Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Streets and Drainage Expenditures					
Personnel & Benefits Expenditures					
01-17-51000 Salaries-Full Time	0.00	12,545.57	195,574.93	71,632.86	63.37%
01-17-51101 Overtime	0.00	579.61	3,500.00	2,486.80	28.95%
01-17-51102 Certification Pay	0.00	115.38	0.00	196.16	0.00%
01-17-51104 Longevity	0.00	0.00	1,044.00	936.00	10.34%
01-17-51105 FICA/Medicare Tax	0.00	184.01	2,850.98	1,065.42	62.63%
01-17-51106 Unemployment Tax	0.00	239.36	972.00	239.36	75.37%
01-17-51107 Worker's Compensation	0.00	897.02	20,502.16	5,084.50	75.20%
01-17-51108 Group Health Insurance	0.00	2,786.54	41,548.20	12,361.38	70.25%
01-17-51109 Retirement/TMRS	0.00	1,481.38	29,492.94	9,375.25	68.21%
01-17-51111 Physicals & Evaluations	0.00	73.00	0.00	146.00	0.00%
Total Personnel & Benefits Expenditures	**0.00**	**18,901.87**	**295,485.21**	**103,523.73**	**64.96%**
Supplies Expenditures					
01-17-52000 Office Supplies	0.00	0.00	300.00	0.00	100.00%
01-17-52201 Operating Supplies	0.00	55.96	1,500.00	248.78	83.41%
01-17-52204 Uniforms	0.00	0.00	1,200.00	382.63	68.11%
01-17-52206 Travel & Training	0.00	0.00	2,000.00	0.00	100.00%
01-17-52207 Dues & Memberships	0.00	0.00	390.00	0.00	100.00%
01-17-52208 Vehicle Fuel	0.00	413.94	6,500.00	1,470.86	77.37%
01-17-52210 Equipment-Field	0.00	234.50	1,500.00	248.50	83.43%
01-17-52211 Safety Equipment & Supplies	0.00	12.79	2,000.00	45.98	97.70%
01-17-52216 Telephone-Mobile	0.00	98.97	1,850.00	327.47	82.30%
01-17-52217 Sign Maintenance	0.00	6.50	0.00	29.29	0.00%
Total Supplies Expenditures	**0.00**	**822.66**	**17,240.00**	**2,753.51**	**84.03%**
Contractual Services Expenditures					
01-17-53301 Utilities	0.00	1,329.11	3,500.00	2,003.39	42.76%
01-17-53302 Street Lighting	0.00	4,400.36	51,500.00	14,409.94	72.02%
01-17-53305 Engineering	0.00	0.00	10,000.00	1,831.80	81.68%
01-17-53307 Rentals	0.00	66.00	5,000.00	3,686.99	26.26%
01-17-53348 MS4	0.00	0.00	5,000.00	0.00	100.00%

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For General Fund (01)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-17-53349 Traffic Signal Maintenance	0.00	4,194.96	4,149.76	4,194.96	(1.09%)
Total Contractual Services Expenditures	**0.00**	**9,990.43**	**79,149.76**	**26,127.08**	**66.99%**
Maintenance Expenditures					
01-17-54400 Facilities Maintenance	0.00	0.00	400.00	122.83	69.29%
01-17-54402 Vehicle Maintenance	0.00	40.77	2,500.00	415.92	83.36%
01-17-54403 Equipment Maintenance	0.00	1,284.68	7,000.00	1,323.13	81.10%
01-17-54406 IT Maintenance	0.00	150.00	1,500.00	525.00	65.00%
01-17-54408 Tree Maintenance	0.00	0.00	5,000.00	0.00	100.00%
01-17-54417 Sign Maintenance	0.00	0.00	6,000.00	0.00	100.00%
01-17-54422 Drainage Maintenance	0.00	0.00	20,000.00	0.00	100.00%
Total Maintenance Expenditures	**0.00**	**1,475.45**	**42,400.00**	**2,386.88**	**94.37%**
Debt Service Expenditures					
01-17-56531 Capital Lease Principal	0.00	6,835.37	15,346.68	6,835.37	55.46%
01-17-56532 Capital Lease Interest	0.00	1,581.34	2,369.76	1,581.34	33.27%
Total Debt Service Expenditures	**0.00**	**8,416.71**	**17,716.44**	**8,416.71**	**52.49%**
Total Streets and Drainage Expenditures	**0.00**	**39,607.12**	**451,991.41**	**143,207.91**	**68.32%**
Total General Fund Expenditures	**$ 0.00**	**$ 372,774.34**	**$ 5,122,124.65**	**$ 1,510,212.50**	**70.52%**
General Fund Excess of Revenues Over Expenditures	**$ 0.00**	**$ 486,546.09**	**$ 765.23**	**$ 1,776,571.16**	**(232061.72%)**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Debt Service Fund (04)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
Undefined Sub-Type Revenues						
04-00-41006	Property Taxes-Current	$ 0.00	$ 106,967.67	$ 431,208.00	$ 374,805.91	13.08%
04-00-41007	Property Taxes-Delinquent	0.00	307.00	6,000.00	1,242.53	79.29%
04-00-41009	Property Taxes-P & I	0.00	(92.68)	3,000.00	3.38	99.89%
04-00-47701	Interest Income - I&S	0.00	851.85	7,500.00	2,540.71	66.12%
04-00-49617	CDC Debt Payment Reimbursement	0.00	0.00	235,825.00	0.00	100.00%
Total Undefined Sub-Type Revenues		**0.00**	**108,033.84**	**683,533.00**	**378,592.53**	**44.61%**
Total Revenues		**0.00**	**108,033.84**	**683,533.00**	**378,592.53**	**44.61%**
Total Debt Service Fund Revenues		**$ 0.00**	**$ 108,033.84**	**$ 683,533.00**	**$ 378,592.53**	**44.61%**
Expenditures						
Administration Expenditures						
Debt Service Expenditures						
04-11-56957	2009 CO Bond Principal	$ 0.00	$ 0.00	$ 65,000.00	$ 0.00	100.00%
04-11-56958	2009 CO Bond Interest	0.00	17,224.93	15,204.00	17,224.93	(13.29%)
04-11-56965	2008 Street GO Bonds Principal	0.00	0.00	55,000.00	0.00	100.00%
04-11-56966	2008 Street Bonds Interest	0.00	11,864.01	23,786.00	11,864.01	50.12%
04-11-56974	2012 Refunding Bonds Principal	0.00	0.00	150,000.00	0.00	100.00%
04-11-56975	2012 Refunding Bonds Interest	0.00	2,923.62	5,847.00	2,923.62	50.00%
04-11-56976	2018 Refunding Bond Principal	0.00	0.00	41,977.00	0.00	100.00%
04-11-56977	2018 Refunding Bond Interest	0.00	5,468.91	0.00	5,468.91	0.00%
04-11-56978	2019 CDC Refunding Series Principal	0.00	0.00	145,000.00	0.00	100.00%
04-11-56979	2019 CDC Refunding Series Interest	0.00	27,276.68	34,563.00	27,276.68	21.08%
04-11-56980	2019 GF CO Series Principal	0.00	0.00	100,000.00	0.00	100.00%
04-11-56981	2019 GF CO Series Interest	0.00	12,059.19	42,593.00	12,059.19	71.69%
Total Debt Service Expenditures		**0.00**	**76,817.34**	**678,970.00**	**76,817.34**	**88.69%**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For Debt Service Fund (04)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Total Administration Expenditures		0.00		76,817.34		678,970.00		76,817.34	88.69%
Total Debt Service Fund Expenditures	$	0.00	$	76,817.34	$	678,970.00	$	76,817.34	88.69%
Debt Service Fund Excess of Revenues Over Expenditu	$	0.00	$	31,216.50	$	4,563.00	$	301,775.19	(6513.53%)

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Community Development Corporation (11)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
11-00-42112 4B Sales Tax	$ 0.00	$ 32,080.40	$ 360,000.00	$ 145,875.62	59.48%
11-00-45480 Property Rental Income	0.00	1,403.96	18,000.00	6,403.96	64.42%
11-00-47482 Interest Income - 4B	0.00	732.45	8,000.00	3,001.75	62.48%
Total Undefined Sub-Type Revenues	**0.00**	**34,216.81**	**386,000.00**	**155,281.33**	**59.77%**
Total Revenues	**0.00**	**34,216.81**	**386,000.00**	**155,281.33**	**59.77%**
Total Community Development Corporation Revenues	**$ 0.00**	**$ 34,216.81**	**$ 386,000.00**	**$ 155,281.33**	**59.77%**
Expenditures					
Administration Expenditures					
Supplies Expenditures					
11-11-52205 Advertising	$ 0.00	$ 0.00	$ 6,000.00	$ 500.00	91.67%
11-11-52206 Travel & Training	0.00	0.00	2,000.00	0.00	100.00%
11-11-52207 Dues & Memberships	0.00	0.00	150.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**8,150.00**	**500.00**	**93.87%**
Contractual Services Expenditures					
11-11-53301 Utilities	0.00	1,521.58	11,000.00	3,255.96	70.40%
11-11-53303 Accounting & Auditor	0.00	0.00	3,000.00	0.00	100.00%
11-11-53304 Legal Services	0.00	323.75	3,000.00	323.75	89.21%
11-11-53335 Bank Fees	0.00	0.00	2,000.00	0.00	100.00%
11-11-53381 CDC Downtown BIG Grants	0.00	0.00	15,000.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**1,845.33**	**34,000.00**	**3,579.71**	**89.47%**
Maintenance Expenditures					
11-11-54480 Rental Property Maintenance	0.00	3,621.47	3,600.00	3,896.47	(8.24%)
Total Maintenance Expenditures	**0.00**	**3,621.47**	**3,600.00**	**3,896.47**	**(8.24%)**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For Community Development Corporation (11)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Capital Outlay Expenditures								
11-11-55520 Capital Outlay-CDC Projects	0.00		0.00		106,500.00		0.00	100.00%
Total Capital Outlay Expenditures	**0.00**		**0.00**		**106,500.00**		**0.00**	**100.00%**
Transfers Expenditures								
11-11-59111 Transfer to General Fund Parks & Adm	0.00		0.00		72,000.00		0.00	100.00%
11-11-59119 Transfer to Debt Service Fund	0.00		0.00		235,825.00		0.00	100.00%
Total Transfers Expenditures	**0.00**		**0.00**		**307,825.00**		**0.00**	**100.00%**
Total Administration Expenditures	**0.00**		**5,466.80**		**460,075.00**		**7,976.18**	**98.27%**
Total Community Development Corporation Expenditu $	**0.00**	**$**	**5,466.80**	**$**	**460,075.00**	**$**	**7,976.18**	**98.27%**
Community Development Corporation Excess of Reven $	**0.00**	**$**	**28,750.01**	**$**	**(74,075.00)**	**$**	**147,305.15**	**298.86%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Street Maintenance Sales Tax (20)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Revenues									
Revenues									
Undefined Sub-Type Revenues									
20-00-42115 Sales Tax - Road Maintenance	$	0.00	$	16,040.21	$	175,750.00	$	72,937.79	58.50%
20-00-42117 Contributions for Street Maintenance		0.00		17,000.00		0.00		17,000.00	0.00%
20-00-47470 Interest Income - Special Revenue DF		0.00		504.31		2,500.00		1,968.80	21.25%
Total Undefined Sub-Type Revenues		**0.00**		**33,544.52**		**178,250.00**		**91,906.59**	**48.44%**
Total Revenues		**0.00**		**33,544.52**		**178,250.00**		**91,906.59**	**48.44%**
Total Street Maintenance Sales Tax Revenues	**$**	**0.00**	**$**	**33,544.52**	**$**	**178,250.00**	**$**	**91,906.59**	**48.44%**
Expenditures									
Streets and Drainage Expenditures									
Maintenance Expenditures									
20-17-54403 Equipment Maintenance	$	0.00	$	0.00	$	5,000.00	$	0.00	100.00%
20-17-54407 Sidewalk Maintenance		0.00		0.00		6,000.00		0.00	100.00%
20-17-54409 Streets Repair Maintenance		0.00		2,830.82		250,000.00		21,449.11	91.42%
Total Maintenance Expenditures		**0.00**		**2,830.82**		**261,000.00**		**21,449.11**	**91.78%**
Capital Outlay Expenditures									
20-17-55505 Capital Outlay-Heavy Equipment		0.00		0.00		30,000.00		0.00	100.00%
Total Capital Outlay Expenditures		**0.00**		**0.00**		**30,000.00**		**0.00**	**100.00%**
Total Streets and Drainage Expenditures		**0.00**		**2,830.82**		**291,000.00**		**21,449.11**	**92.63%**
Total Street Maintenance Sales Tax Expenditures	**$**	**0.00**	**$**	**2,830.82**	**$**	**291,000.00**	**$**	**21,449.11**	**92.63%**
Street Maintenance Sales Tax Excess of Revenues Over	**$**	**0.00**	**$**	**30,713.70**	**$**	**(112,750.00)**	**$**	**70,457.48**	**162.49%**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For Hotel Occupancy Tax (21)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
21-00-43114 Hotel Occupancy Tax	$ 0.00	$ 1,253.14	$ 65,000.00	$ 1,871.72	97.12%
21-00-47470 Interest Income - Special Revenue DF	0.00	44.12	750.00	185.38	75.28%
Total Undefined Sub-Type Revenues	**0.00**	**1,297.26**	**65,750.00**	**2,057.10**	**96.87%**
Total Revenues	**0.00**	**1,297.26**	**65,750.00**	**2,057.10**	**96.87%**
Total Hotel Occupancy Tax Revenues	**$ 0.00**	**$ 1,297.26**	**$ 65,750.00**	**$ 2,057.10**	**96.87%**
Expenditures					
Tourism Expenditures					
Personnel & Benefits Expenditures					
21-05-51115 Contract Labor	$ 0.00	$ 0.00	$ 10,000.00	$ 0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**10,000.00**	**0.00**	**100.00%**
Supplies Expenditures					
21-05-52203 Printing	0.00	0.00	500.00	0.00	100.00%
21-05-52205 Advertising	0.00	0.00	2,000.00	0.00	100.00%
21-05-52207 Dues & Memberships	0.00	0.00	700.00	358.00	48.86%
21-05-52221 Community Events	0.00	4,643.50	30,000.00	4,643.50	84.52%
Total Supplies Expenditures	**0.00**	**4,643.50**	**33,200.00**	**5,001.50**	**84.94%**
Total Tourism Expenditures	**0.00**	**4,643.50**	**43,200.00**	**5,001.50**	**88.42%**
Total Hotel Occupancy Tax Expenditures	**$ 0.00**	**$ 4,643.50**	**$ 43,200.00**	**$ 5,001.50**	**88.42%**
Hotel Occupancy Tax Excess of Revenues Over Expend	**$ 0.00**	**$ (3,346.24)**	**$ 22,550.00**	**$ (2,944.40)**	**113.06%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Court Technology (22)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
22-00-46322 Municipal Court Technology Fees	$ 0.00	$ 698.48	$ 6,500.00	$ 2,854.06	56.09%
22-00-46343 Local Municipal Court Technology Fun	0.00	47.22	0.00	47.22	0.00%
22-00-47470 Interest Income - Special Revenue DF	0.00	34.19	400.00	141.49	64.63%
Total Undefined Sub-Type Revenues	**0.00**	**779.89**	**6,900.00**	**3,042.77**	**55.90%**
Total Revenues	**0.00**	**779.89**	**6,900.00**	**3,042.77**	**55.90%**
Total Court Technology Revenues	**$ 0.00**	**$ 779.89**	**$ 6,900.00**	**$ 3,042.77**	**55.90%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
22-09-53308 Information Technology	$ 0.00	$ 643.09	$ 11,000.00	$ 795.27	92.77%
Total Contractual Services Expenditures	**0.00**	**643.09**	**11,000.00**	**795.27**	**92.77%**
Total Municipal Court Expenditures	**0.00**	**643.09**	**11,000.00**	**795.27**	**92.77%**
Total Court Technology Expenditures	**$ 0.00**	**$ 643.09**	**$ 11,000.00**	**$ 795.27**	**92.77%**
Court Technology Excess of Revenues Over Expenditur	**$ 0.00**	**$ 136.80**	**$ (4,100.00)**	**$ 2,247.50**	**154.82%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Court Security (23)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
23-00-46323 Municipal Court Security Fees	$ 0.00	$ 474.82	$ 5,500.00	$ 2,091.46	61.97%
23-00-46341 Local Municipal Court Bldg Security Fu	0.00	124.40	0.00	124.40	0.00%
23-00-47470 Interest Income - Special Revenue DF	0.00	70.09	750.00	289.99	61.33%
Total Undefined Sub-Type Revenues	**0.00**	**669.31**	**6,250.00**	**2,505.85**	**59.91%**
Total Revenues	**0.00**	**669.31**	**6,250.00**	**2,505.85**	**59.91%**
Total Court Security Revenues	**$ 0.00**	**$ 669.31**	**$ 6,250.00**	**$ 2,505.85**	**59.91%**
Expenditures					
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
23-09-51117 Bailiff Fees	$ 0.00	$ 0.00	$ 3,000.00	$ 0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**3,000.00**	**0.00**	**100.00%**
Supplies Expenditures					
23-09-52015 Office Expenses	0.00	0.00	20,000.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**20,000.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**23,000.00**	**0.00**	**100.00%**
Total Court Security Expenditures	**$ 0.00**	**$ 0.00**	**$ 23,000.00**	**$ 0.00**	**100.00%**
Court Security Excess of Revenues Over Expenditures	**$ 0.00**	**$ 669.31**	**$ (16,750.00)**	**$ 2,505.85**	**114.96%**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For LEOSE (24)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
24-00-46324 LEOSE Revenue	$ 0.00	$ 0.00	$ 1,500.00	$ 0.00	100.00%
24-00-47470 Interest Income - Special Revenue DF	0.00	5.25	25.00	21.62	13.52%
Total Undefined Sub-Type Revenues	**0.00**	**5.25**	**1,525.00**	**21.62**	**98.58%**
Total Revenues	**0.00**	**5.25**	**1,525.00**	**21.62**	**98.58%**
Total LEOSE Revenues	**$ 0.00**	**$ 5.25**	**$ 1,525.00**	**$ 21.62**	**98.58%**
Expenditures					
Police Expenditures					
Supplies Expenditures					
24-13-52206 Travel & Training	$ 0.00	$ 750.00	$ 5,000.00	$ 1,000.00	80.00%
Total Supplies Expenditures	**0.00**	**750.00**	**5,000.00**	**1,000.00**	**80.00%**
Total Police Expenditures	**0.00**	**750.00**	**5,000.00**	**1,000.00**	**80.00%**
Total LEOSE Expenditures	**$ 0.00**	**$ 750.00**	**$ 5,000.00**	**$ 1,000.00**	**80.00%**
LEOSE Excess of Revenues Over Expenditures	**$ 0.00**	**$ (744.75)**	**$ (3,475.00)**	**$ (978.38)**	**71.85%**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For Child Safety (25)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
25-00-46325 Municipal Court Child Safety Fees	$ 0.00	$ 221.09	$ 8,000.00	$ 10,494.59	(31.18%)
25-00-47470 Interest Income - Special Revenue DF	0.00	40.16	400.00	166.21	58.45%
Total Undefined Sub-Type Revenues	**0.00**	**261.25**	**8,400.00**	**10,660.80**	**(26.91%)**
Total Revenues	**0.00**	**261.25**	**8,400.00**	**10,660.80**	**(26.91%)**
Total Child Safety Revenues	**$ 0.00**	**$ 261.25**	**$ 8,400.00**	**$ 10,660.80**	**(26.91%)**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
25-09-53390 Mun Ct Child Safety Program	$ 0.00	$ 0.00	$ 8,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**8,000.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**8,000.00**	**0.00**	**100.00%**
Total Child Safety Expenditures	**$ 0.00**	**$ 0.00**	**$ 8,000.00**	**$ 0.00**	**100.00%**
Child Safety Excess of Revenues Over Expenditures	**$ 0.00**	**$ 261.25**	**$ 400.00**	**$ 10,660.80**	**(2565.20%)**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For Juvenile Case Management (26)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
26-00-46340 Juvenile Case Mgt Fees	$ 0.00	$ 50.06	$ 0.00	$ 86.55	0.00%
26-00-46342 Local Truancy Prevention & Diversion	0.00	140.23	0.00	140.23	0.00%
26-00-47470 Interest Income - Special Revenue DF	0.00	236.04	1,000.00	976.63	2.34%
Total Undefined Sub-Type Revenues	**0.00**	**426.33**	**1,000.00**	**1,203.41**	**(20.34%)**
Total Revenues	**0.00**	**426.33**	**1,000.00**	**1,203.41**	**(20.34%)**
Total Juvenile Case Management Revenues	**$ 0.00**	**$ 426.33**	**$ 1,000.00**	**$ 1,203.41**	**(20.34%)**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
26-09-53396 Mun Ct JCM Program	$ 0.00	$ 0.00	$ 20,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**20,000.00**	**0.00**	**100.00%**
Transfers Expenditures					
26-09-59001 Transfer to General Fund	0.00	0.00	10,000.00	0.00	100.00%
Total Transfers Expenditures	**0.00**	**0.00**	**10,000.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**30,000.00**	**0.00**	**100.00%**
Total Juvenile Case Management Expenditures	**$ 0.00**	**$ 0.00**	**$ 30,000.00**	**$ 0.00**	**100.00%**
Juvenile Case Management Excess of Revenues Over E	**$ 0.00**	**$ 426.33**	**$ (29,000.00)**	**$ 1,203.41**	**104.15%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Drug Seizure (27)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Revenues									
Revenues									
Undefined Sub-Type Revenues									
27-00-47470 Interest Income - Special Revenue DF	$	0.00	$	8.61	$	250.00	$	48.38	80.65%
Total Undefined Sub-Type Revenues		**0.00**		**8.61**		**250.00**		**48.38**	**80.65%**
Total Revenues		**0.00**		**8.61**		**250.00**		**48.38**	**80.65%**
Total Drug Seizure Revenues	**$**	**0.00**	**$**	**8.61**	**$**	**250.00**	**$**	**48.38**	**80.65%**
Expenditures									
Police Expenditures									
Contractual Services Expenditures									
27-13-53397 Pub Saf Seizure Program	$	0.00	$	990.93	$	9,000.00	$	1,590.93	82.32%
Total Contractual Services Expenditures		**0.00**		**990.93**		**9,000.00**		**1,590.93**	**82.32%**
Total Police Expenditures		**0.00**		**990.93**		**9,000.00**		**1,590.93**	**82.32%**
Total Drug Seizure Expenditures	**$**	**0.00**	**$**	**990.93**	**$**	**9,000.00**	**$**	**1,590.93**	**82.32%**
Drug Seizure Excess of Revenues Over Expenditures	**$**	**0.00**	**$**	**(982.32)**	**$**	**(8,750.00)**	**$**	**(1,542.55)**	**82.37%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Kids N Cops (28)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Revenues									
Revenues									
Undefined Sub-Type Revenues									
28-00-47470 Interest Income - Special Revenue DF	$	0.00	$	15.98	$	100.00	$	66.09	33.91%
28-00-48200 Donations		0.00		0.00		5,000.00		4,947.93	1.04%
Total Undefined Sub-Type Revenues		**0.00**		**15.98**		**5,100.00**		**5,014.02**	**1.69%**
Total Revenues		**0.00**		**15.98**		**5,100.00**		**5,014.02**	**1.69%**
Total Kids N Cops Revenues	**$**	**0.00**	**$**	**15.98**	**$**	**5,100.00**	**$**	**5,014.02**	**1.69%**
Expenditures									
Police Expenditures									
Contractual Services Expenditures									
28-13-53398 Kids N Cops Program	$	0.00	$	1,025.95	$	10,000.00	$	1,175.16	88.25%
Total Contractual Services Expenditures		**0.00**		**1,025.95**		**10,000.00**		**1,175.16**	**88.25%**
Total Police Expenditures		**0.00**		**1,025.95**		**10,000.00**		**1,175.16**	**88.25%**
Total Kids N Cops Expenditures	**$**	**0.00**	**$**	**1,025.95**	**$**	**10,000.00**	**$**	**1,175.16**	**88.25%**
Kids N Cops Excess of Revenues Over Expenditures	**$**	**0.00**	**$**	**(1,009.97)**	**$**	**(4,900.00)**	**$**	**3,838.86**	**178.34%**

Original Budget

For Willow Grove Park (31)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
31-00-45331 Fees - Willow Grove Park	$ 0.00	$ 8,021.16	$ 100,000.00	$ 34,348.98	65.65%
31-00-47470 Interest Income - Special Revenue DF	0.00	70.30	1,200.00	290.91	75.76%
Total Undefined Sub-Type Revenues	**0.00**	**8,091.46**	**101,200.00**	**34,639.89**	**65.77%**
Total Revenues	**0.00**	**8,091.46**	**101,200.00**	**34,639.89**	**65.77%**
Total Willow Grove Park Revenues	**$ 0.00**	**$ 8,091.46**	**$ 101,200.00**	**$ 34,639.89**	**65.77%**
Expenditures					
Park and Facilities Expenditures					
Personnel & Benefits Expenditures					
31-16-51000 Salaries-Full Time	$ 0.00	$ 0.00	$ 13,525.00	$ 0.00	100.00%
31-16-51101 Overtime	0.00	0.00	500.00	0.00	100.00%
31-16-51105 FICA/Medicare Tax	0.00	0.00	196.00	0.00	100.00%
31-16-51106 Unemployment Tax	0.00	0.00	162.00	0.00	100.00%
31-16-51107 Worker's Compensation	0.00	0.00	569.00	0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**14,952.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
31-16-53304 Legal Services	0.00	0.00	2,000.00	0.00	100.00%
31-16-53324 Security	0.00	0.00	8,400.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**10,400.00**	**0.00**	**100.00%**
Maintenance Expenditures					
31-16-54405 Park Maintenance	0.00	3,668.92	35,000.00	7,820.60	77.66%
Total Maintenance Expenditures	**0.00**	**3,668.92**	**35,000.00**	**7,820.60**	**77.66%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Willow Grove Park (31)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Capital Outlay Expenditures									
31-16-55531 Capital Outlay-Park Improvements		0.00		0.00		39,000.00		0.00	100.00%
Total Capital Outlay Expenditures		**0.00**		**0.00**		**39,000.00**		**0.00**	**100.00%**
Transfers Expenditures									
31-16-59001 Transfer to General Fund		0.00		0.00		15,000.00		0.00	100.00%
Total Transfers Expenditures		**0.00**		**0.00**		**15,000.00**		**0.00**	**100.00%**
Total Park and Facilities Expenditures		**0.00**		**3,668.92**		**114,352.00**		**7,820.60**	**93.16%**
Total Willow Grove Park Expenditures	**$**	**0.00**	**$**	**3,668.92**	**$**	**114,352.00**	**$**	**7,820.60**	**93.16%**
Willow Grove Park Excess of Revenues Over Expenditu	**$**	**0.00**	**$**	**4,422.54**	**$**	**(13,152.00)**	**$**	**26,819.29**	**303.92%**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For Animal Rescue (32)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
32-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 9.07	$ 100.00	$ 37.69	62.31%
32-00-48235 Donations Animal Rescue	0.00	1,582.00	21,000.00	6,481.00	69.14%
Total Undefined Sub-Type Revenues	**0.00**	**1,591.07**	**21,100.00**	**6,518.69**	**69.11%**
Total Revenues	**0.00**	**1,591.07**	**21,100.00**	**6,518.69**	**69.11%**
Total Animal Rescue Revenues	**$ 0.00**	**$ 1,591.07**	**$ 21,100.00**	**$ 6,518.69**	**69.11%**
Expenditures					
Animal Services Expenditures					
Contractual Services Expenditures					
32-15-53342 Animal Rescue Expenses	$ 0.00	$ 5,404.60	$ 21,000.00	$ 6,768.85	67.77%
Total Contractual Services Expenditures	**0.00**	**5,404.60**	**21,000.00**	**6,768.85**	**67.77%**
Total Animal Services Expenditures	**0.00**	**5,404.60**	**21,000.00**	**6,768.85**	**67.77%**
Total Animal Rescue Expenditures	**$ 0.00**	**$ 5,404.60**	**$ 21,000.00**	**$ 6,768.85**	**67.77%**
Animal Rescue Excess of Revenues Over Expenditures	**$ 0.00**	**$ (3,813.53)**	**$ 100.00**	**$ (250.16)**	**350.16%**

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget

For Library Donations (33)

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
33-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 11.76	$ 125.00	$ 49.35	60.52%
33-00-48230 Library Contributions	0.00	35.40	2,000.00	425.76	78.71%
Total Undefined Sub-Type Revenues	**0.00**	**47.16**	**2,125.00**	**475.11**	**77.64%**
Total Revenues	**0.00**	**47.16**	**2,125.00**	**475.11**	**77.64%**
Total Library Donations Revenues	**$ 0.00**	**$ 47.16**	**$ 2,125.00**	**$ 475.11**	**77.64%**
Expenditures					
Library Expenditures					
Contractual Services Expenditures					
33-14-53344 Library Donations Expenses	$ 0.00	$ 0.00	$ 3,000.00	$ 107.22	96.43%
Total Contractual Services Expenditures	**0.00**	**0.00**	**3,000.00**	**107.22**	**96.43%**
Total Library Expenditures	**0.00**	**0.00**	**3,000.00**	**107.22**	**96.43%**
Total Library Donations Expenditures	**$ 0.00**	**$ 0.00**	**$ 3,000.00**	**$ 107.22**	**96.43%**
Library Donations Excess of Revenues Over Expenditur	**$ 0.00**	**$ 47.16**	**$ (875.00)**	**$ 367.89**	**142.04%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Park Improvements (34)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
34-00-45329 Fees - Park Improvement	$ 0.00	$ 0.00	$ 1,500.00	$ 793.03	47.13%
34-00-47470 Interest Income - Special Revenue DF	0.00	6.82	100.00	28.69	71.31%
Total Undefined Sub-Type Revenues	**0.00**	**6.82**	**1,600.00**	**821.72**	**48.64%**
Total Revenues	**0.00**	**6.82**	**1,600.00**	**821.72**	**48.64%**
Total Park Improvements Revenues	**$ 0.00**	**$ 6.82**	**$ 1,600.00**	**$ 821.72**	**48.64%**
Expenditures					
Park and Facilities Expenditures					
Maintenance Expenditures					
34-16-54405 Park Maintenance	$ 0.00	$ 0.00	$ 1,500.00	$ 0.00	100.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**1,500.00**	**0.00**	**100.00%**
Total Park and Facilities Expenditures	**0.00**	**0.00**	**1,500.00**	**0.00**	**100.00%**
Total Park Improvements Expenditures	**$ 0.00**	**$ 0.00**	**$ 1,500.00**	**$ 0.00**	**100.00%**
Park Improvements Excess of Revenues Over Expendit	**$ 0.00**	**$ 6.82**	**$ 100.00**	**$ 821.72**	**(721.72%)**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Violence Against Women Grant (35)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
35-00-46326 Violence Against Women Grant	$ 0.00	$ 19,620.00	$ 70,542.00	$ 37,627.70	46.66%
35-00-49600 Transfer In	0.00	0.00	5,000.00	0.00	100.00%
Total Undefined Sub-Type Revenues	**0.00**	**19,620.00**	**75,542.00**	**37,627.70**	**50.19%**
Total Revenues	**0.00**	**19,620.00**	**75,542.00**	**37,627.70**	**50.19%**
Total Violence Against Women Grant Revenues	**$ 0.00**	**$ 19,620.00**	**$ 75,542.00**	**$ 37,627.70**	**50.19%**
Expenditures					
Police Expenditures					
Personnel & Benefits Expenditures					
35-13-51000 Salaries-Full Time	$ 0.00	$ 4,372.80	$ 56,319.00	$ 19,677.60	65.06%
35-13-51101 Overtime	0.00	409.95	0.00	1,516.83	0.00%
35-13-51102 Certification Pay	0.00	23.08	300.00	103.86	65.38%
35-13-51104 Longevity	0.00	0.00	0.00	708.00	0.00%
35-13-51105 FICA/Medicare Tax	0.00	67.52	821.00	309.48	62.30%
35-13-51106 Unemployment Tax	0.00	86.50	162.00	86.50	46.60%
35-13-51107 Worker's Compensation	0.00	134.10	2,593.00	614.06	76.32%
35-13-51108 Group Health Insurance	0.00	1,040.33	12,283.00	3,756.68	69.42%
35-13-51109 Retirement/TMRS	0.00	610.34	8,493.00	2,794.81	67.09%
Total Personnel & Benefits Expenditures	**0.00**	**6,744.62**	**80,971.00**	**29,567.82**	**63.48%**
Supplies Expenditures					
35-13-52201 Operating Supplies	0.00	0.00	1,800.00	0.00	100.00%
35-13-52206 Travel & Training	0.00	0.00	2,243.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**4,043.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**6,744.62**	**85,014.00**	**29,567.82**	**65.22%**

City of Lake Dallas
Statement of Revenue and Expenditures
Original Budget
For Violence Against Women Grant (35)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Violence Against Women Grant Expenditures	$ 0.00	$ 6,744.62	$ 85,014.00	$ 29,567.82	65.22%
Violence Against Women Grant Excess of Revenues Ov	$ 0.00	$ 12,875.38	$ (9,472.00)	$ 8,059.88	185.09%

City of Lake Dallas
Statement of Revenue and Expenditures

Original Budget
For General Capital Projects (60)
For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
60-00-49601 Trf from Gen Fd	$ 0.00	$ 1,162.01	$ 0.00	$ 5,138.33	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**1,162.01**	**0.00**	**5,138.33**	**0.00%**
Total Revenues	**0.00**	**1,162.01**	**0.00**	**5,138.33**	**0.00%**
Total General Capital Projects Revenues	**$ 0.00**	**$ 1,162.01**	**$ 0.00**	**$ 5,138.33**	**0.00%**
Expenditures					
Streets and Drainage Expenditures					
Capital Outlay Expenditures					
60-17-55517 Capital Outlay Construction	$ 0.00	$ 3,354.28	$ 0.00	$ 705,580.49	0.00%
Total Capital Outlay Expenditures	**0.00**	**3,354.28**	**0.00**	**705,580.49**	**0.00%**
Total Streets and Drainage Expenditures	**0.00**	**3,354.28**	**0.00**	**705,580.49**	**0.00%**
Total General Capital Projects Expenditures	**$ 0.00**	**$ 3,354.28**	**$ 0.00**	**$ 705,580.49**	**0.00%**
General Capital Projects Excess of Revenues Over Exp	**$ 0.00**	**$ (2,192.27)**	**$ 0.00**	**$ (700,442.16)**	**0.00%**

For the Fiscal Period 2020-4 Ending January 31, 2020

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual	Remaining Budget %
Total Revenues	$	0.00	$	1,069,098.00	$	6,667,414.88	$	4,022,339.50	39.67%
Total Expenditures	$	0.00	$	485,115.19	$	6,916,235.65	$	2,375,862.97	65.65%
Total Excess of Revenues Over Expenditures	$	0.00	$	583,982.81	$	(248,820.77)	$	1,646,476.53	761.71%

Accounts Payable Check Register

Checks Processed During
Posting
Of
Accounts Payable

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63303	C	1/8/2020	5	Adams Exterminating Company	$270.00	O

Invoice Nbr - Description	GL Account	Amount
23930--02 - Pest Control Quarterly Services	01-11-54400	$270.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63304	C	1/8/2020	21	Atmos Energy	$260.89	O

Invoice Nbr - Description	GL Account	Amount
3037801378--11 - Dec. 2019 Energy Payment	01-11-53301	$260.89

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63305	C	1/8/2020	39	Centurylink	$129.92	O

Invoice Nbr - Description	GL Account	Amount
300006729--05 - Phones at City Hall	01-11-53301	$129.92

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63306	C	1/8/2020	64	Local Circuit	$4,723.22	O

Invoice Nbr - Description	GL Account	Amount
1718 - Monthly Payment for IT Services	01-13-54406	$1,306.25
1766 - Monthly Payment for IT Services	01-11-54406	$449.97
1705 - Monthly Payment for IT Services	01-17-54406	$150.00
1711 - Monthly Payment for IT Services	01-14-54406	$842.50
1697 - Monthly Payment for IT Services	01-11-54406	$1,626.50
1710 - Monthly Payment for IT Services	01-15-54406	$185.00
1730 - Monthly Payment for IT Services	01-15-54406	$163.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63307	C	1/8/2020	74	Denton Record-Chronicle	$309.40	O

Invoice Nbr - Description	GL Account	Amount
12192030 - Swisher Rd. Bid, Employee Comp Bid, P&Z Hearing	01-08-52205	$47.20
12192030 - Swisher Rd. Bid, Employee Comp Bid, P&Z Hearing	01-11-52205	$262.20

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63308	C	1/8/2020	78	MailFinance	$98.40	O

Invoice Nbr - Description	GL Account	Amount
N8075336 - Rental for Postage Machine	01-11-52202	$98.40

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63309	C	1/8/2020	84	McCreary, Veselka, Bragg & Allen	$1,392.68	O

Invoice Nbr - Description	GL Account	Amount
Dec. 2019 MBVA - Dec. 2019 Monthly Collections Fee	01-09-53318	$1,392.68

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63310	C	1/8/2020	91	First Check App Screening	$24.00	O

Invoice Nbr - Description	GL Account	Amount
17469 - Background Check on Layne Cline	01-17-51111	$24.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63311	C	1/8/2020	94	New Benefits, Ltd	$285.00	O

Invoice Nbr - Description	GL Account	Amount
NB4400BS-766180 - New Benefits Dec. 2019	01-15-51108	$19.00
NB4400BS-766180 - New Benefits Dec. 2019	01-14-51108	$9.50
NB4400BS-766180 - New Benefits Dec. 2019	35-13-51108	$9.50
NB4400BS-766180 - New Benefits Dec. 2019	01-16-51108	$9.50
NB4400BS-766180 - New Benefits Dec. 2019	01-11-51108	$28.50
NB4400BS-766180 - New Benefits Dec. 2019	01-09-51108	$9.50
NB4400BS-766180 - New Benefits Dec. 2019	01-08-51108	$28.50
NB4400BS-766180 - New Benefits Dec. 2019	01-13-51108	$142.50
NB4400BS-766180 - New Benefits Dec. 2019	01-17-51108	$28.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63312	C	1/8/2020	95	Galls, LLC	$306.39	O

Invoice Nbr - Description	GL Account	Amount
014240822 - Shane Cole Jacket	01-13-52204	$108.32
014530018 - Training Cuff, Knief, and Demo Glock	01-13-52211	$198.07

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63313	C	1/8/2020	99	N'Awlins Gumbo Kings	$1,200.00	O

Invoice Nbr - Description	GL Account	Amount
Mardis Gras Deposit - Deposit for Mardis Gras 2020	21-05-52221	$1,200.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63314	C	1/8/2020	124	John Glover	$700.00	O

Invoice Nbr - Description	GL Account	Amount
Dec. Health Inspections - Dec. 2019 Health Inspections	01-08-53326	$700.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63315	C	1/8/2020	131	Omnibase Services of Texas, LP	$508.86	O

Invoice Nbr - Description	GL Account	Amount
Omni Fees - Oct. - Dec. Omni Fees	01-00-21122	$508.86

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63316	C	1/8/2020	137	Lake Cities Municipal Utility Authority	$1,172.05	O

Invoice Nbr - Description	GL Account	Amount

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

Invoice Nbr - Description	GL Account	Amount
City of LD--11 - Dec. 2019 Water Payment	01-15-53301	$158.43
City of LD--11 - Dec. 2019 Water Payment	01-14-53301	$154.78
City of LD--11 - Dec. 2019 Water Payment	01-17-53301	$137.93
City of LD--11 - Dec. 2019 Water Payment	31-16-54405	$393.36
City of LD--11 - Dec. 2019 Water Payment	01-11-53301	$327.55

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63317	**C**	**1/8/2020**	**154**	**Precepts Janitorial Service**	**$942.00**	**O**

Invoice Nbr - Description	GL Account	Amount
4747 - Jan. 2020 Janitorial Services	01-11-53325	$942.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63318	**C**	**1/8/2020**	**155**	**Primacare Medical Centers**	**$164.00**	**O**

Invoice Nbr - Description	GL Account	Amount
274965--07 - Drug Screen for Employees	01-17-51111	$49.00
274965--07 - Drug Screen for Employees	01-13-51111	$115.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63319	**C**	**1/8/2020**	**161**	**Tractor Supply Credit Plan**	**$42.99**	**O**

Invoice Nbr - Description	GL Account	Amount
6035301104812662--03 - Part for Trailer	01-17-52210	$42.99

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63320	**C**	**1/8/2020**	**178**	**Utility Data Systems, Inc**	**$627.00**	**O**

Invoice Nbr - Description	GL Account	Amount
19102 - MCRS Payment for Web Based Module	22-09-53308	$627.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63321	**C**	**1/8/2020**	**183**	**Verizon Wireless**	**$1,046.48**	**O**

Invoice Nbr - Description	GL Account	Amount
9844883710 - Dec. 2019 Cell Phone Payment	01-11-52216	$37.99
9844883710 - Dec. 2019 Cell Phone Payment	01-17-52216	$41.69
9844883710 - Dec. 2019 Cell Phone Payment	01-08-52216	$83.38
9844883710 - Dec. 2019 Cell Phone Payment	01-14-52216	$41.69
9844883710 - Dec. 2019 Cell Phone Payment	01-15-52216	$37.99
9844883710 - Dec. 2019 Cell Phone Payment	01-13-52216	$803.74

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63322	**C**	**1/8/2020**	**187**	**Wex Bank**	**$2,273.98**	**O**

Invoice Nbr - Description	GL Account	Amount
63042622 - Dec. 2019 Fuel Payment	01-08-52208	$77.61
63042622 - Dec. 2019 Fuel Payment	01-13-52208	$1,600.00

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

Invoice Nbr - Description	GL Account	Amount
63042622 - Dec. 2019 Fuel Payment	01-16-52208	$182.43
63042622 - Dec. 2019 Fuel Payment	01-17-52208	$413.94

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63323	C	1/8/2020	207	Fidelity Security Life Insurance Co.	$194.13	O

Invoice Nbr - Description	GL Account	Amount
164166406--01 - Jan 2020 Vision Payment	01-00-21166	$194.13

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63324	C	1/8/2020	216	Texas First Group	$1,017.16	O

Invoice Nbr - Description	GL Account	Amount
City of Lake Dallas - David Gattis Payment 12/16/19 - 12/28/2019	01-08-51000	$1,017.16

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63325	C	1/8/2020	260	Regina Sobieski	$2,500.00	O

Invoice Nbr - Description	GL Account	Amount
City of LD - FY2020 VAWA Grant Technical Help	01-13-53309	$2,500.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63326	C	1/8/2020	264	Lifeworks US, Inc.	$144.00	O

Invoice Nbr - Description	GL Account	Amount
105606 - Jan. Payment for Lifeworks	35-13-51108	$4.80
105606 - Jan. Payment for Lifeworks	01-09-51108	$4.80
105606 - Jan. Payment for Lifeworks	01-11-51108	$14.40
105606 - Jan. Payment for Lifeworks	01-13-51108	$72.00
105606 - Jan. Payment for Lifeworks	01-14-51108	$4.80
105606 - Jan. Payment for Lifeworks	01-15-51108	$9.60
105606 - Jan. Payment for Lifeworks	01-16-51108	$4.80
105606 - Jan. Payment for Lifeworks	01-17-51108	$14.40
105606 - Jan. Payment for Lifeworks	01-08-51108	$14.40

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63327	C	1/8/2020	329	Creative Products Source, Inc	$157.22	O

Invoice Nbr - Description	GL Account	Amount
CPI082267 - Summer Reading Tote Bags	01-14-52205	$157.22

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63328	C	1/8/2020	369	Pepper Psychological Services, PLLC	$200.00	O

Invoice Nbr - Description	GL Account	Amount
INV-1840 - Horrilleno Eval	01-13-51111	$200.00

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63329	C	1/8/2020	429	TML Multistate Intergovernmental Emp Benefits Pool	$22,101.19	O

Invoice Nbr - Description	GL Account	Amount
C862001A2 - Jan. 2019 Health Insurance	01-17-51108	$2,485.64
C862001A2 - Jan. 2019 Health Insurance	35-13-51108	$956.81
C862001A2 - Jan. 2019 Health Insurance	01-15-51108	$1,772.35
C862001A2 - Jan. 2019 Health Insurance	01-14-51108	$477.74
C862001A2 - Jan. 2019 Health Insurance	01-13-51108	$9,954.00
C862001A2 - Jan. 2019 Health Insurance	01-11-51108	$1,777.32
C862001A2 - Jan. 2019 Health Insurance	01-09-51108	$1,005.01
C862001A2 - Jan. 2019 Health Insurance	01-08-51108	$2,054.32
C862001A2 - Jan. 2019 Health Insurance	01-00-21159	$1,618.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63330	C	1/8/2020	448	RDJ Specialties	$347.31	O

Invoice Nbr - Description	GL Account	Amount
112541 - Pencils for Library	01-14-52205	$347.31

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63331	C	1/8/2020	505	Evident	$53.10	O

Invoice Nbr - Description	GL Account	Amount
152760A - Test Kit for Mushrooms	01-13-52201	$53.10

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63332	C	1/8/2020	507	Staples Advantage	$67.98	O

Invoice Nbr - Description	GL Account	Amount
8056865422 - Paper for Printer	01-11-52000	$67.98

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63333	C	1/8/2020	524	Jump Party Texas	$458.00	O

Invoice Nbr - Description	GL Account	Amount
ZRML-010120 - Bounch House Rentals for Mardis Gras	21-05-52221	$458.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63334	C	1/8/2020	525	Ingram Library Services	$131.01	O

Invoice Nbr - Description	GL Account	Amount
20G5770--05 - Childrens Books, Adult Books/Movies	01-14-52215	$131.01

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63335	C	1/8/2020	544	ESI Networks	$442.27	O

Invoice Nbr - Description	GL Account	Amount
22828 - Wifi for WGP	31-16-54405	$442.27

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63336	C	1/8/2020	604	SF Mobile Vision, Inc	$4,944.00	O

Invoice Nbr - Description	GL Account	Amount
0186423 - Equipment for Tahoe	01-13-54406	$299.00
0186426 - Mobile Vision Hardware	01-13-54406	$1,495.00
0186424 - L3 Server	01-13-54406	$3,150.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63337	C	1/8/2020	636	My Repertoire	$280.00	O

Invoice Nbr - Description	GL Account	Amount
Mardis Gras 2020 - Mardis Gras 2020 Face Painters	21-05-52221	$280.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63338	C	1/8/2020	638	Sam Hanson	$750.00	O

Invoice Nbr - Description	GL Account	Amount
000020 - Crisis Intervention Training	24-13-52206	$750.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63339	C	1/8/2020	639	Blue Shield Tactical Systems LLC	$600.00	O

Invoice Nbr - Description	GL Account	Amount
CD Police Department - Headgear and Strike Shields	01-13-52211	$600.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63340	C	1/9/2020	81	Card Service Center	$16,211.18	O

Invoice Nbr - Description	GL Account	Amount
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	01-11-53338	$201.79
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	01-15-52201	$902.50
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	01-11-52206	$271.20
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	32-15-53342	$686.83
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	31-16-54405	$442.27
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	01-17-52210	$101.36
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	22-09-53308	$16.09
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	01-14-52201	$218.81
Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment	01-14-52206	$156.90

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-14-52215	$198.72	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-53338	$205.96	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52206	$220.80	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-14-52000	$111.16	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52201	$385.86	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52212	$411.75	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-51111	$11.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52211	$310.28	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52212	$63.70	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			28-13-53398	$1,025.95	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52201	$252.15	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52206	$355.35	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52219	$55.15	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-13-52202	$23.72	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-14-52205	$224.56	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-14-53323	$72.02	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			32-15-53342	$345.61	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-53301	$118.37	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$55.50	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$14.99	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$36.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$9.46	

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For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$57.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			32-15-53342	$2,500.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-15-52000	$24.97	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-15-52201	$123.65	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-15-52212	$46.35	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-14-53301	$151.15	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-15-52201	$144.83	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52206	$900.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-15-52000	$180.86	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$131.62	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-05-52221	$50.98	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52212	$91.14	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52212	$70.25	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52212	$59.90	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-53301	$2,224.66	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$415.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52201	$114.95	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-11-52206	$295.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-08-52213	$1,038.96	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			01-08-52204	$30.00	
	Dec. 2019 CC - Nov. 20, 2019 - Dec. 20, 2019 CC Payment			32-15-53342	$54.10	

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63341	C	1/9/2020	100	GT Distributors	$11,802.25	O

Invoice Nbr - Description	GL Account	Amount
QTE0103115 - Bullet Proof Vests	01-00-46329	$11,285.62
QTE0103115 - Bullet Proof Vests	27-13-53397	$516.63

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63342	C	1/9/2020	111	Nichols, Jackson, Dillard	$3,782.54	O

Invoice Nbr - Description	GL Account	Amount
25929--01 - Dec. 2019 Legal Services	01-11-53304	$1,987.07
25929--01 - Dec. 2019 Legal Services	01-13-53304	$231.25
25929--01 - Dec. 2019 Legal Services	01-09-53320	$1,564.22

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63343	C	1/9/2020	159	Texas Municipal League	$1,864.00	O

Invoice Nbr - Description	GL Account	Amount
C-1025--01 - Yearly Membership Dues	01-11-52207	$1,864.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63344	C	1/9/2020	236	City of Lewisville	$4,194.96	O

Invoice Nbr - Description	GL Account	Amount
2020-00069002 - Traffic Signal Maintenance 2020	01-17-53349	$4,194.96

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63345	C	1/9/2020	269	International Institute of Municipal Clerks	$195.00	O

Invoice Nbr - Description	GL Account	Amount
Membership Dues - Annual Membership	01-11-52207	$195.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63346	C	1/9/2020	313	TMCCP	$56.50	O

Invoice Nbr - Description	GL Account	Amount
Membership Dues - 2019 Legislative Law Supplement	01-11-52213	$56.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63347	C	1/9/2020	370	Mid America Books	$145.91	O

Invoice Nbr - Description	GL Account	Amount
505353 - Childrens Books	01-14-52215	$145.91

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63348	C	1/9/2020	478	NTMCA	$30.00	O

Invoice Nbr - Description	GL Account	Amount
Membership Dues - Annual Membership	01-11-52207	$30.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63349	C	1/9/2020	525	Ingram Library Services	$22.77	O

Invoice Nbr - Description	GL Account	Amount

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For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	43290494 - Childrens and Adult Books				01-14-52215	$9.53		
	43290494 - Childrens and Adult Books				01-14-52215	$13.24		
63350	C	1/9/2020	553	TML Intergovernmental Risk Pool			$23,241.25	O
	Invoice Nbr - Description				GL Account	Amount		
	3919--02 - 2nd Quarter Workers Comp and Propoerty Liability Insurance				01-11-53313	$12,971.75		
	3919--02 - 2nd Quarter Workers Comp and Propoerty Liability Insurance				01-00-21170	$10,269.50		
63351	C	1/9/2020	640	South Star JCB			$1,284.68	O
	Invoice Nbr - Description				GL Account	Amount		
	W00349 - Repair on Backhoe				01-17-54403	$1,284.68		
63352	C	1/9/2020	641	Town of Shady Shores			$325.00	O
	Invoice Nbr - Description				GL Account	Amount		
	101 - Computer Crusher and Shredding Services for Nov. Lake Cities Cleanup Event				01-08-52223	$325.00		
63353	C	1/17/2020	46	Citizens 1st Bank			$3,024.57	O
	Invoice Nbr - Description				GL Account	Amount		
	58981--09 - Vechile P&I for Police Vechiles				01-13-56531	$2,904.96		
	58981--09 - Vechile P&I for Police Vechiles				01-13-56532	$119.61		
63354	C	1/17/2020	157	Texas Municipal Courts Education Center			$100.00	O
	Invoice Nbr - Description				GL Account	Amount		
	City of Lake Dallas - March 2-4 TMCEC Regional Clerks Training				01-09-52206	$100.00		
63355	C	1/17/2020	185	Sarah Farrell			$595.85	O
	Invoice Nbr - Description				GL Account	Amount		
	00124341983225097611--18 - Child Support Payment 1/15/2020				01-00-21156	$595.85		
63356	C	1/17/2020	216	Texas First Group			$2,575.21	O
	Invoice Nbr - Description				GL Account	Amount		
	Cplanner2 - David Gattis Services 12/30/19-1/10/20				01-08-51000	$2,575.21		

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63357	C	1/17/2020	487	Texas Municipal Human Resources Association	$75.00	O

Invoice Nbr - Description	GL Account	Amount
77063 - Annual Membership Dues for Codi	01-11-52207	$75.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63358	C	1/17/2020	501	Lawn Butler	$250.00	O

Invoice Nbr - Description	GL Account	Amount
26783 - 5432 Kings Manor Clean up	01-08-53507	$75.00
26784 - 5413 Prince Dr	01-08-53507	$175.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63359	C	1/17/2020	546	Comptroller of Public Accounts	$48,505.62	O

Invoice Nbr - Description	GL Account	Amount
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21137	$919.57
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21135	$2,758.70
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21137	$40.81
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21121	$1,696.17
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21134	$1,839.22
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21133	$2,646.66
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21133	$18,317.64
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21139	$1,021.14
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21131	$874.10
Quartley Report - 1st Quartley Report Ending 12/31/19	01-00-21120	$18,391.61

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63360	C	1/23/2020	1	Lake Dallas Hardware	$475.95	O

Invoice Nbr - Description	GL Account	Amount
Dec. 2019 - Assorted Supplies	01-15-54400	$20.99
Dec. 2019 - Assorted Supplies	31-16-54405	$69.61
Dec. 2019 - Assorted Supplies	01-13-54400	$7.57
Dec. 2019 - Assorted Supplies	01-17-52210	$10.99
Dec. 2019 - Assorted Supplies	01-17-52211	$12.79

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	Dec. 2019 - Assorted Supplies				01-17-52201	$5.99		
	Dec. 2019 - Assorted Supplies				01-14-54400	$17.16		
	Dec. 2019 - Assorted Supplies				01-11-54400	$32.36		
	Dec. 2019 - Assorted Supplies				01-17-54402	$15.27		
	Dec. 2019 - Assorted Supplies				01-16-54405	$276.72		
	Dec. 2019 - Assorted Supplies				01-17-52217	$6.50		
63361	**C**	**1/23/2020**	**4**	**A To T Lamps**			**$28.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	39113 - Lights for WGP				31-16-54405	$28.00		
63362	**C**	**1/23/2020**	**8**	**Aflac**			**$803.80**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	039165 - Monthly Supplemental Insurance Payment				01-00-21167	$803.80		
63363	**C**	**1/23/2020**	**18**	**Anderson's Auto Repair**			**$1,656.54**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	1072020 - Unit 374 Rotors and Brake Pads				01-13-54402	$1,656.54		
63364	**C**	**1/23/2020**	**40**	**Lake Cities Chamber**			**$275.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	3572 - Jan Luncheon for Chamber of Commerce				01-11-52206	$100.00		
	3552 - Annual Membership Due				01-07-52206	$175.00		
63365	**C**	**1/23/2020**	**41**	**Charter Communications**			**$111.21**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	0070926011220 - Cable Services at City Hall				01-11-53301	$111.21		
63366	**C**	**1/23/2020**	**55**	**City of Corinth**			**$81,492.58**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	fdld01012020 - Jan 2020 Fire Services				01-11-53314	$81,492.58		
63367	**C**	**1/23/2020**	**56**	**Corinth Veterinary Clinic**			**$181.26**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	20802 - Vet Bills				32-15-53342	$181.26		

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63368	C	1/23/2020	95	Galls, LLC	$544.12	O

Invoice Nbr - Description	GL Account	Amount
014649696 - Chad Horrilleno	01-13-52204	$41.48
014695450 - Chad Horrilleno	01-13-52204	$502.64

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63369	C	1/23/2020	101	Halff Associates, Inc	$5,232.21	O

Invoice Nbr - Description	GL Account	Amount
10032354 - Swisher Rd Repair	20-17-54409	$1,093.26
10032345 - Main Street Lights Project	60-17-55517	$3,354.28
10032346 - Hundley Rd Expansion	20-17-54409	$566.56
10032347 - 609 Shore Dr.	01-08-53305	$218.11

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63371	C	1/23/2020	135	Lawn Land	$79.16	O

Invoice Nbr - Description	GL Account	Amount
421717 - Chain for Chainsaw	01-17-52210	$79.16

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63372	C	1/23/2020	150	Thomson Reuter - West	$220.50	O

Invoice Nbr - Description	GL Account	Amount
841558257 - Monthly Clear Skip Tracking	01-13-52213	$220.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63373	C	1/23/2020	182	Sam's Club	$30.98	O

Invoice Nbr - Description	GL Account	Amount
6046002009035832--08 - Coffee for Break Room	01-11-52201	$30.98

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63374	C	1/23/2020	184	Walmart Community	$139.56	O

Invoice Nbr - Description	GL Account	Amount
6097652000106236--03 - Walmart Payment for Dec- Jan	01-13-52201	$20.38
6097652000106236--03 - Walmart Payment for Dec- Jan	01-11-52201	$33.14
6097652000106236--03 - Walmart Payment for Dec- Jan	01-15-52000	$86.04

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63375	C	1/23/2020	189	Sign Central and T-Shirts	$322.00	O

Invoice Nbr - Description	GL Account	Amount
Lake Dallas--01 - Mardis Gras Banners and Pole Signs	21-05-52221	$322.00

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For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63376	C	1/23/2020	346	Two Steppin' Towing	$274.30	O

Invoice Nbr - Description	GL Account	Amount
27339 - 2008 Silverado	27-13-53397	$274.30

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63377	C	1/23/2020	370	Mid America Books	$481.49	O

Invoice Nbr - Description	GL Account	Amount
499009 - Childrens Books	01-14-52215	$481.49

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63378	C	1/23/2020	507	Staples Advantage	$249.60	O

Invoice Nbr - Description	GL Account	Amount
8057068252 - Supplies from Staples	01-11-52000	$96.89
8057068252 - Supplies from Staples	01-13-52000	$52.33
8057068252 - Supplies from Staples	01-11-52201	$100.38

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63379	C	1/23/2020	509	Animal Hospital of Teasley Lane	$1,506.80	O

Invoice Nbr - Description	GL Account	Amount
R25072--05 - Vet Bills	32-15-53342	$579.96
25072 - Vet Bills	32-15-53342	$926.84

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63380	C	1/23/2020	555	Clean & Green Car Wash	$88.00	O

Invoice Nbr - Description	GL Account	Amount
272 - Car Washes for Development Services	01-08-54402	$15.00
271 - Dec. 2019 Car Washes	01-13-54402	$73.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63382	C	1/23/2020	643	Austin Asphalt, Inc	$286.00	O

Invoice Nbr - Description	GL Account	Amount
366637 - Supplies for Pot Holes	20-17-54409	$286.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63383	C	1/23/2020	35	Cash	$161.50	O

Invoice Nbr - Description	GL Account	Amount
Codi and John Travel - Austin Training Codi and John	01-11-52206	$161.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63384	C	1/23/2020	114	Home Depot Credit Services	$88.06	O

Invoice Nbr - Description	GL Account	Amount
6035322531803884--11 - Oil Filled Radiar Heater and Celing Tiles	01-17-52201	$49.97

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For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	6035322531803884--11 - Oil Filled Radiar Heater and Celing Tiles				01-11-54400	$38.09		
63385	C	1/29/2020	18	Anderson's Auto Repair			$25.50	O
	Invoice Nbr - Description				GL Account	Amount		
	12420 - State Inspections on 2007 Dodge				01-17-54402	$25.50		
63386	C	1/29/2020	35	Cash			$620.00	O
	Invoice Nbr - Description				GL Account	Amount		
	PD Investigation - Investigation				27-13-53397	$200.00		
	Jury Fee - Jury Payment for Feb. Jury Court				01-09-53321	$420.00		
63387	C	1/29/2020	39	Centurylink			$163.84	O
	Invoice Nbr - Description				GL Account	Amount		
	300006727--11 - Phone Bill at City Hall				01-11-53301	$163.84		
63388	C	1/29/2020	64	Local Circuit			$1,229.97	O
	Invoice Nbr - Description				GL Account	Amount		
	1762 - External Backup Drive and Server Hard Drive				01-13-55504	$1,229.97		
63389	C	1/29/2020	74	Denton Record-Chronicle			$488.00	O
	Invoice Nbr - Description				GL Account	Amount		
	24144 - Advertising for Mardi Gras Event				21-05-52221	$488.00		
63390	C	1/29/2020	122	Northwest Propane Gas Company			$648.94	O
	Invoice Nbr - Description				GL Account	Amount		
	531931 - Propane for Shelter				01-15-53301	$648.94		
63391	C	1/29/2020	137	Lake Cities Municipal Utility Authority			$1,187.42	O
	Invoice Nbr - Description				GL Account	Amount		
	City of LD--12 - Water Bill Jan 2020				31-16-54405	$314.89		
	City of LD--12 - Water Bill Jan 2020				01-15-53301	$129.67		
	City of LD--12 - Water Bill Jan 2020				01-11-53301	$499.51		
	City of LD--12 - Water Bill Jan 2020				01-14-53301	$168.20		
	City of LD--12 - Water Bill Jan 2020				01-17-53301	$75.15		

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63392	C	1/29/2020	168	Reliant	$6,144.57	O

Invoice Nbr - Description	GL Account	Amount
8000107484--07 - Electric Billing Nov. 2019 Final Bill for Relient	01-17-53302	$4,400.36
8000107484--07 - Electric Billing Nov. 2019 Final Bill for Relient	31-16-54405	$592.36
8000107484--07 - Electric Billing Nov. 2019 Final Bill for Relient	01-15-53301	$424.16
8000107484--07 - Electric Billing Nov. 2019 Final Bill for Relient	01-14-53301	$41.96
8000107484--07 - Electric Billing Nov. 2019 Final Bill for Relient	01-17-53301	$56.40
8000107484--07 - Electric Billing Nov. 2019 Final Bill for Relient	01-11-53301	$629.33

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63393	C	1/29/2020	169	United Site Services	$125.50	O

Invoice Nbr - Description	GL Account	Amount
114-9741724 - Port-a-potty rental	31-16-54405	$125.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63394	C	1/29/2020	185	Sarah Farrell	$595.85	O

Invoice Nbr - Description	GL Account	Amount
00124341983225097611--19 - Child Support Payment for 1/29/20 Payroll	01-00-21156	$595.85

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63395	C	1/29/2020	196	Stephanie Berry	$2,400.00	O

Invoice Nbr - Description	GL Account	Amount
Jan. & Feb - Judge Pay for Jan. and Feb	01-09-53319	$2,400.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63396	C	1/29/2020	207	Fidelity Security Life Insurance Co.	$205.67	O

Invoice Nbr - Description	GL Account	Amount
164201275 - Vision Insurance Payment	01-00-21166	$205.67

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63397	C	1/29/2020	285	Awesome Parties & Events	$1,312.50	O

Invoice Nbr - Description	GL Account	Amount
4496909 - Face Painting, Ballon Artist, and Photo Booth for Mardi Gras Event	21-05-52221	$1,312.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63398	C	1/29/2020	308	Arentco of Lewisville	$66.00	O

Invoice Nbr - Description	GL Account	Amount
130733 - Scissor Lift Rental	01-17-53307	$66.00

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63399	C	1/29/2020	311	North Dallas Bank & Trust Co.	$19,128.90	O

Invoice Nbr - Description	GL Account	Amount
11791944 - P&I on 2019 Vechile Loan	01-17-56532	$1,581.34
11791944 - P&I on 2019 Vechile Loan	01-17-56531	$6,835.37
11791944 - P&I on 2019 Vechile Loan	01-13-56531	$8,699.57
11791944 - P&I on 2019 Vechile Loan	01-13-56532	$2,012.62

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63400	C	1/29/2020	370	Mid America Books	$107.70	O

Invoice Nbr - Description	GL Account	Amount
505314 - Childrens Books	01-14-52215	$107.70

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63401	C	1/29/2020	446	Vantagepoint Transfer Agents-307537	$1,198.64	O

Invoice Nbr - Description	GL Account	Amount
41797522 - City of Lake Dallas Jan 2020 Contribution	01-00-21160	$767.88
41797522 - City of Lake Dallas Jan 2020 Contribution	01-11-51109	$430.76

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63402	C	1/29/2020	507	Staples Advantage	$122.57	O

Invoice Nbr - Description	GL Account	Amount
8057151833 - Blue Paper and Folder Classificaitons	01-08-52000	$122.57

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63403	C	1/29/2020	511	Texas Coalition Animal Protection	$130.00	O

Invoice Nbr - Description	GL Account	Amount
21457 - Vet Bills/ Spay and Neuter	32-15-53342	$5.00
21375 - Vet Bills/ Spay and Neuter	32-15-53342	$40.00
21017 - Vet Bills/ Spay and Neuter	32-15-53342	$30.00
21374 - Vet Bills/ Spay and Neuter	32-15-53342	$55.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63404	C	1/29/2020	522	Texas Mail Center	$83.00	O

Invoice Nbr - Description	GL Account	Amount
14567 - Posters for Mardi Gras	21-05-52221	$83.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63405	C	1/29/2020	523	Dude's Music	$500.00	O

Invoice Nbr - Description	GL Account	Amount
2.21.20.01 - Deposit for Dudes Music at Mardi Gras Event	21-05-52221	$500.00

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63406	C	1/29/2020	525	Ingram Library Services	$293.22	O

Invoice Nbr - Description	GL Account	Amount
20G5770--06 - Books for Library	01-14-52215	$163.10
20G5770--06 - Books for Library	01-14-52215	$130.12

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63407	C	1/29/2020	527	TXU Energy	$2,970.55	O

Invoice Nbr - Description	GL Account	Amount
100059479722--01 - Electric Bill Dec. 2019	31-16-54405	$795.70
100059479722--01 - Electric Bill Dec. 2019	01-17-53301	$82.68
100059479722--01 - Electric Bill Dec. 2019	01-17-53301	$881.97
100059479722--01 - Electric Bill Dec. 2019	01-15-53301	$487.96
100059479722--01 - Electric Bill Dec. 2019	01-14-53301	$14.77
100059479722--01 - Electric Bill Dec. 2019	01-11-53301	$707.47

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63408	C	1/29/2020	561	UBEO	$1,485.00	O

Invoice Nbr - Description	GL Account	Amount
26298557 - Jan 2020 Pritner Rental	01-09-52203	$38.44
26298557 - Jan 2020 Pritner Rental	01-11-52203	$851.35
26298557 - Jan 2020 Pritner Rental	01-13-52203	$281.75
26298557 - Jan 2020 Pritner Rental	01-14-52203	$193.90
26298557 - Jan 2020 Pritner Rental	01-15-52203	$54.71
26298557 - Jan 2020 Pritner Rental	01-08-52203	$64.85

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63409	C	1/29/2020	642	Alliance Geotechnical Group	$885.00	O

Invoice Nbr - Description	GL Account	Amount
P19-1121C - Base Coring for Shady Shored Rd Project, North of Swisher and South of Silktree	20-17-54409	$885.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
0001108962-IN	E	1/25/2020	630	Discovery Benefits	$75.00	O

Invoice Nbr - Description	GL Account	Amount
0001108962-IN - Jan. Service Charge	01-11-53333	$75.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
0081154011020	E	1/31/2020	41	Charter Communications	$94.98	O

Invoice Nbr - Description	GL Account	Amount
0081154011020 - PW Yard Internet	01-17-53301	$94.98

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
0098463010520	E	1/31/2020	41	Charter Communications	$750.00	O

Invoice Nbr - Description	GL Account	Amount
0098463010520 - Fiber Services at City Hall	01-11-53301	$335.00
0098463010520 - Fiber Services at City Hall	01-13-53301	$415.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
1/1/20 HSA Contr	E	1/1/2020	630	Discovery Benefits	$641.25	O

Invoice Nbr - Description	GL Account	Amount
1/1/20 HSA Contr - 1/1/20 HSA Contr	01-13-51108	$167.42
1/1/20 HSA Contr - 1/1/20 HSA Contr	01-08-51108	$47.63
1/1/20 HSA Contr - 1/1/20 HSA Contr	01-15-51108	$38.46
1/1/20 HSA Contr - 1/1/20 HSA Contr	01-17-51108	$29.88
1/1/20 HSA Contr - 1/1/20 HSA Contr	01-00-21164	$306.15
1/1/20 HSA Contr - 1/1/20 HSA Contr	01-14-51108	$51.71

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
1/15/20 Tax payment	E	1/15/2020	454	EFTPS	$8,279.16	O

Invoice Nbr - Description	GL Account	Amount
1/15/20 Tax payment - 1/15/20 Tax Payment	01-00-21152	$1,917.18
1/15/20 Tax payment - 1/15/20 Tax Payment	01-00-21151	$6,257.88
1/15/20 Tax payment - 1/15/20 Tax Payment	01-00-21149	$104.10

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
25380	E	1/1/2020	141	Leisure Interactive, LLC	$464.96	O

Invoice Nbr - Description	GL Account	Amount
25380 - Dec. 2019 Monthly Rental	31-16-54405	$464.96

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
4th Quarter Payment	E	1/31/2020	494	Texas Workforce Commission	$28.20	O

Invoice Nbr - Description	GL Account	Amount
4th Quarter Payment - 4th Quarter Payment for Unemployement	01-00-21145	$28.20

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Feb Dental Insurance	E	1/31/2020	617	Dental Select	$1,477.32	O

Invoice Nbr - Description	GL Account	Amount
Feb Dental Insurance - Feb Dental Insurance	01-17-51108	$112.52
Feb Dental Insurance - Feb Dental Insurance	01-15-51108	$56.26
Feb Dental Insurance - Feb Dental Insurance	01-09-51108	$28.13
Feb Dental Insurance - Feb Dental Insurance	01-14-51108	$28.13

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

Invoice Nbr - Description	GL Account	Amount
Feb Dental Insurance - Feb Dental Insurance	01-13-51108	$393.82
Feb Dental Insurance - Feb Dental Insurance	01-00-21158	$689.68
Feb Dental Insurance - Feb Dental Insurance	01-11-51108	$84.39
Feb Dental Insurance - Feb Dental Insurance	01-08-51108	$56.26
Feb Dental Insurance - Feb Dental Insurance	35-13-51108	$28.13

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
IRS Payment	E	1/29/2020	454	EFTPS	$9,514.98	O

Invoice Nbr - Description	GL Account	Amount
1/17/20 Tax Payment - 1/17/20 Tax Payment	01-00-21151	$7,223.42
1/17/20 Tax Payment - 1/17/20 Tax Payment	01-00-21152	$2,167.38
1/17/20 Tax Payment - 1/17/20 Tax Payment	01-00-21149	$124.18

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Jan 29 HSA Contr	E	1/29/2020	630	Discovery Benefits	$581.49	O

Invoice Nbr - Description	GL Account	Amount
Jan 29 HSA Contr - Jan 29 HSA Contr	01-08-51108	$17.75
Jan 29 HSA Contr - Jan 29 HSA Contr	01-13-51108	$167.42
Jan 29 HSA Contr - Jan 29 HSA Contr	01-14-51108	$51.71
Jan 29 HSA Contr - Jan 29 HSA Contr	01-15-51108	$38.46
Jan 29 HSA Contr - Jan 29 HSA Contr	01-00-21164	$306.15

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Jan. 15 HSA Contr	E	1/15/2020	630	Discovery Benefits	$611.37	O

Invoice Nbr - Description	GL Account	Amount
Jan. 15 HSA Contr - Jan. 15 HSA Contr	01-08-51108	$17.75
Jan. 15 HSA Contr - Jan. 15 HSA Contr	01-13-51108	$167.42
Jan. 15 HSA Contr - Jan. 15 HSA Contr	01-14-51108	$51.71
Jan. 15 HSA Contr - Jan. 15 HSA Contr	01-15-51108	$38.46
Jan. 15 HSA Contr - Jan. 15 HSA Contr	01-00-21164	$306.15
Jan. 15 HSA Contr - Jan. 15 HSA Contr	01-17-51108	$29.88

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Jan. 2020 FSA Contr	E	1/31/2020	630	Discovery Benefits	$738.77	O

Invoice Nbr - Description	GL Account	Amount
Jan. 2020 FSA Contr - Jan. 2020 FSA Contr	01-00-21164	$738.77

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Jan. 2020 Life Insurance	E	1/7/2020	248	Dearborn National Life Insurance Company	$1,669.31	O

Invoice Nbr - Description	GL Account	Amount
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-08-51108	$108.77
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	35-13-51108	$41.09
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-17-51108	$85.72
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-16-51108	$23.42
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-15-51108	$64.92
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-14-51108	$43.06
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-13-51108	$729.54
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-09-51108	$39.77
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-00-21167	$287.69
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-00-21153	$61.98
Jan. 2020 Life Insurance - Jan. 2020 Life Insurance	01-11-51108	$183.35

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Jan. Tmrs Payment	E	1/22/2020	160	TMRS	$47,481.92	O

Invoice Nbr - Description	GL Account	Amount
Jan. 2020 TMRS Payment - Jan. 2020 TMRS Payment	01-00-21155	$47,481.92

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Tax Payment	E	1/17/2020	454	EFTPS	$48.79	O

Invoice Nbr - Description	GL Account	Amount
Tax Payment - Tax Payment for Underpayment	01-00-21152	$48.79

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63370	C	1/23/2020	114	Home Depot Credit Services	$85.16	V

Invoice Nbr - Description	GL Account	Amount
6035322531803884--11 - Oil Filled Radiar Heater and Celing Tiles	01-11-54400	$38.09
6035322531803884--11 - Oil Filled Radiar Heater and Celing Tiles	01-17-52201	$49.97

Accounts Payable Check Register Report - IB-General Fund-1002007

For The Date Range From 1/1/2020 To 1/31/2020

For All Vendors And For Outstanding, Cleared, Voided Checks - Computer Generated, Hand Written, eCheck

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
63381	C	1/23/2020	642	Alliance Geotechnical Group	$1,004.00	V

Invoice Nbr - Description	GL Account	Amount
P19-1121C - Base Coring for Shady Shored Rd Project, North of Swisher and South of Silktree	20-17-54409	$885.00

Cleared	$0.00
Outstanding	$378,451.38
Void	$1,089.16

State of Texas
County of Denton
City of Lake Dallas

The Lake Dallas City Council met in a special called meeting on February 13, 2020 in the Lake Dallas City Hall, 212 Main Street, with notice of the meeting given, as required by Title 5, Chapter 551.041 of the Texas Government Code. Mayor Barnhart called the meeting to order at 7:01 p.m.

1. Roll Call

Michael Barnhart	Mayor
Megan Ray	Councilmember 1
Brian Bailey	Councilmember 2
Cheryl McClain	Councilmember 3
Charlie Price	Councilmember 4
Andi Nolan (Arrived at 7:45 p.m.)	Councilmember 5

Absent:

Staff Present: City Manager John Cabrales, City Secretary Codi Delcambre, Director of Library Services Natalie McAdams, Chief Danial Carolla, Public Works Superintendent Layne Cline, Michele Sanchez, Finance Director and Police Chief Dan Carolla

2. Invocation and Pledges of Allegiance

Terry Stokes led the invocation and the pledges.

3. Announcements & Special Recognitions.

A. City Manager's Report

City Manager John Cabrales stated the City of Lake Dallas Mardi Gras event was February 21, 2020.

4. Citizen Agenda & Public Comments

Mayor Barnhart opened the Visitors/Citizens Agenda. No one spoke.

5. Consider and Act on the Consent Agenda

A. Approval of Minutes of the January 23, 2020 meeting.

Motion: to approve a consent agenda 5A was made by Councilmember Ray and second by Councilmember McClain.

Ayes: Councilmembers Ray, Bailey, McClain and Price
Noes: None

<u>Motion Passed 4-0.</u>

6. Consider and Act on a Resolution approving appointment(s) to the Parks and Recreation Board.

Motion: to approve a Resolution appointing Jayme Potter to Place 6 and Paul Forgey to Alternate Place 1 of the Parks and Recreation Board was made by Councilmember Bailey and second by Councilmember McClain.

Ayes: Councilmembers Ray, Bailey, McClain and Price
Noes: None

Motion Passed 4-0.

7. Consider and Act on a Resolution approving appointment(s) the Board of Directors of the Lake Dallas Community Development Corporation.

Motion: to approve a Resolution appointing Melody Parlett Place 4 to the Board of Directors of the Lake Dallas Community Development Corporation was made by Councilmember Price and second by Councilmember McClain.

Ayes: Councilmembers Ray, Bailey, McClain and Price
Noes: None

Motion Passed 4-0.

8. Consider and Act on a Resolution authorizing negotiation and execution of a Professional Services Agreement with Paypoint HR, LLC to conduct an Employee Classification and Compensation study.

Motion: to approve Resolution authorizing negotiation and execution of a Professional Services Agreement with Paypoint HR, LLC to conduct an Employee Classification and Compensation study a was made by Councilmember Ray and second by Councilmember Bailey.

Ayes: Councilmembers Ray, Bailey, McClain and Price
Noes: None

Motion Passed 4-0.

9. Receive a report and hold a discussion regarding the City of Corinth's proposal for services and cost for fire and emergency medical services from the Lake Cities Fire Department.

Council received a presentation from City Manager John Cabrales regarding the City of Corinth's proposal for services and cost for fire and emergency medical services from the Lake Cities Fire Department. No action was taken.

10. Receive a report and hold a discussion regarding the Board and Commission Application Review process.

Council reviewed and discussed the Board and Commission Application Review process. Council directed staff to have the Boards and Commission to review applications and make recommendation on appointments.

11. Receive a report and hold a discussion regarding the published Interactive Project Map.

Council received a presentation from Public Work Superintendent Layne Cline regarding the published Interactive Project Map. No action was taken.

12. Mayor & Council Member Announcements

Mayor Barnhart- Mardi Gras Festival

13. Conduct a closed meeting pursuant to Texas Government Code Section 551.074 to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: City Manager

Council convened into closed session at 8:34 p.m.

Council reconvened into open session at 10:02 p.m.

14. Discuss and take appropriate action, if any, resulting from the discussions conducted in Closed Session

No action was taken.

15. Adjournment

Mayor Barnhart adjourned the meeting at 10:02 p.m.

Approved:

____
Michael Barnhart, Mayor

Attest:

____
Codi Delcambre, City Secretary

AGENDA ITEM 5C

CITY COUNCIL
AGENDA MEMO

Prepared By: Michele Sanchez **February 27, 2020**

Amendment to the Consulting Agreement with Eddie Peacock

DESCRIPTION:

Consider and Act on a Resolution authorizing the City Manager to negotiate and execute an amendment to the Consulting Agreement with Eddie Peacock, PLLC for financial management services.

BACKGROUND INFORMATION:

On March 7, 2017, the City of Lake Dallas entered into a Consulting Agreement with Eddie Peacock, PLLC for financial management services to assist City staff during the transition of the City's financial and accounting records to a new software application as well as to assist City staff in reviewing the City's payable and receivable accounts during the period of transition regarding senior members of the City staff. The first amendment of the contract was made on July 26, 2018.

This will be the second amendment to this contract, after this amendment the contract will automatically new every year with an effective date of October 1st, unless one or both parties give notice that they do not want to renew.

FINANCIAL CONSIDERATION:

The City paid Mr. Peacock approximately $36,446 in FY 2017-18 and $18,452 in FY 2018-19. This contract will allow for $8,000 a year to bring in Mr. Peacock as needed through out the fiscal year.

RECOMMENDED MOTIONS:

I move to approve/deny a resolution authorizing the City Manager to negotiate and execute an amendment to the Consulting Agreement with Eddie Peacock, PLLC for financial management services.

ATTACHMENTS:

1. Second Amendment to the Consulting Agreement
2. Resolution

CITY OF LAKE DALLAS, TEXAS
RESOLUTION NO. 02272020- ______

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS AUTHORIZING NEGOTIATION AND EXECUTION THE SECOND AMENDMENT TO THE CONSULTING AGREEMENT WITH EDDIE PEACOCK, PLLC FOR FINANCIAL MANAGEMENT SERVICES; PROVIDING AN EFFECTIVE DATE

WHEREAS, on or about March 7, 2017, the City Manager entered into that certain Consulting Agreement ("the Original Agreement") with Eddie Peacock, PLLC ("the Consultant") to provide financial management services to assist City staff during the transition of the City's financial and accounting records to a new software application as well as to assist City staff in reviewing the City's payable and receivable accounts during the period of transition regarding senior members of the City staff; and

WHEREAS, pursuant to a resolution approved by the City Council on July 26, 2018, the City Manager signed that certain *First Amendment to Consulting Agreement* with the Consultant extending the term of the Original Agreement (the Original Agreement and the First Amendment collectively hereafter being the "Agreement"); and

WHEREAS, the original term of the Agreement has expired; and

WHEREAS, the City Manager finds that the services provided under the Agreement have been valuable to the administration of the City and recommends further extending the term of the Agreement as well as provide for certain other amendments; and

WHEREAS, the City Council of the City of Lake Dallas finds it to be in public interest to concur in the foregoing recommendation;

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

SECTION 1. The City Manager is authorized to negotiate and execute a second amendment to the Consulting Agreement with Eddie Peacock, PLLC for financial management services to extend the term to September 30, 2019, provided that the fees to be paid under said amended agreement shall not exceed the amount set forth in the City's adopted budget that are available for payment for such services.

SECTION 2. This Resolution shall be effective immediately upon approval.

PASSED AND APPROVED this the 27th day of February 2020.

APPROVED:

____
Michael Barnhart, Mayor

ATTEST:

____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney
(kbl:2/13/2020:113831)

SECOND AMENDMENT TO CONSULTING AGREEMENT

This **SECOND AMENDMENT TO CONSULTING AGREEMENT** ("Second Amendment") is made and entered into as of the Effective Date by and between the **City of Lake Dallas** ("Client"), a Texas home rule municipality, and **Eddie Peacock, PLLC** ("Consultant"), a Texas professional limited liability company. Client and Consultant are collectively referred to herein as "Parties" or separately as "Party".

RECITALS

WHEREAS, on or about March 7, 2017, the Parties entered into that certain Consulting Agreement ("the Original Agreement") wherein Consultant agreed to provide certain financial management services to Client in accordance with the provisions of the Agreement; and

WHEREAS, the Original Agreement was amended by the Parties effective on or about ____________, 2018, pursuant to that certain *First Amendment to Consulting Agreement* ("the First Amendment") (the Original Agreement and the First Amendment collectively referred to hereafter as the "Agreement"); and

WHEREAS, the Parties desire to further amend the Agreement with respect to the term of the Agreement and the annual maximum fee for services.

NOW, THEREFORE, for and in consideration of the promises and covenants made herein and other good and valuable consideration, the receipt and sufficiency of which is acknowledge by the Parties, the Parties agree as follows:

1. Section 2 of the Agreement is amended by adding a Paragraph (c) to read as follows:

    (c) During the Initial Term, the fees to be billed by Consultant and paid by Client during any the period of March 7, 2017 to September 30, 2017, and each subsequent twelve (12) month period, shall not exceed $10,000 unless previously authorized by the City Council of the City of Lake Dallas. The fees to be billed by Consultant and paid by Client during each Renewal Term shall not exceed $8,000.00 unless previously authorized by the City Council of the City of Lake Dallas.

2. Section 11 of the Agreement is amended to read as follows:

    11. **<u>Term</u>**

    This Agreement shall be effective as of March 7, 2017 and shall terminate on September 30, 2019 ("the Initial Term"). The term of this Agreement shall renew for one year periods beginning each October 1st after the end of the Initial Term (each being a "Renewal Term") or unless a Party provides written notice of non-renewal for the next Renewal Term to the other Party not later than the 1st day of August prior to the beginning of the next Renewal Term or unless terminated as provided in Section 12 below.

3. Except as amended as set forth in this Second Amendment, the Agreement remains in full force and effect in accordance with the provisions stated therein.

4. This Second Amendment shall be effective on the date it bears the signatures of the authorized representatives of all of the Parties; provided, further, that to the extent that this Second Amendment purports to include periods after the last date of the Initial Term, the Parties expressly intend and agree that this Second Amendment shall be retroactive to September 30, 2019.

SIGNED AND AGREED this _______ day of ____________________ 2020.

CITY OF LAKE DALLAS, TEXAS

By: ________________________________
John Cabrales, Jr., City Manager

ATTEST:

____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney

SIGNED AND AGREED this _______ day of ____________________ 2020.

EDDIE PEACOCK, PLLC

By: ________________________________
Eddie B. Peacock, President

AGENDA ITEM 5D

CITY COUNCIL
AGENDA MEMO

Prepared By: Natalie McAdams, Library Director **February 27, 2020**

Amending Farmers Market Regulations

DESCRIPTION:

Consider and Act on an Ordinance amending Chapter 26 "Businesses," Article V "Lake Dallas Farmers Market" of the Lake Dallas Municipal Code, Section 26-175 "Definitions" by amending the definitions of "Farmers Market" and "Farmers Market Vendor" and Section 26-177 "Permit Required" by amending Subsections (a) and (g) relating to permit requirements, and providing for a permit fee.

BACKGROUND INFORMATION:

On February 13, 2020 the City Council received a presentation regarding the current restrictions on Farmers Market vendor participation based on the ordinance that was approved on May 18, 2018. At the February 13, 2020 meeting, Council gave city staff instructions to bring back an ordinance amending the Farmers Market Regulations to allow vendors who provide/sell crafts, premade food, non-profit 501(c)3 organizations, and performers.

The attached ordinance makes allowance for the above-mentioned types of vendors including the previously allowed "farm grown" or "farm obtained" vendors. In addition, this ordinance establishes an additional consideration for revocation of a farmers market permit to include failure to comply with the Farmers Market Code of Conduct.

FINANCIAL CONSIDERATION:

Any new vendors will be required to pay the $50 annual vendor fee so there could be an increase in the amount of annual fees collected.

RECOMMENDED MOTIONS:

I move to **approve/deny** an ordinance amending Chapter 26 "Businesses," Article V "Lake Dallas Farmers Market" of the Lake Dallas Municipal Code, Section 26-175 "Definitions" by amending the definitions of "Farmers Market" and "Farmers Market Vendor" and Section 26-177 "Permit Required" by amending Subsections (a) and (g) relating to permit requirements, and providing for a permit fee.

ATTACHMENT(S):

1. Ordinance

ORDINANCE NO. _________

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, AMENDING CHAPTER 26 "BUSINESSES," ARTICLE V "LAKE DALLAS FARMERS MARKET" OF THE LAKE DALLAS MUNICIPAL CODE, SECTION 26-175 "DEFINITIONS" BY AMENDING THE DEFINITIONS OF "FARMERS MARKET" AND "FARMERS MARKET VENDOR" AND SECTION 26-177 "PERMIT REQUIRED" BY AMENDING SUBSECTIONS (a) AND (g) RELATING TO PERMIT REQUIREMENTS; PROVIDING FOR A PERMIT FEE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE OF $500.00 PER OFFENSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Lake Dallas, Texas, desires to provide an opportunity of the operation of a seasonal farmers market within the City of Lake Dallas and finds it to be in the public interest to amend the Code of Ordinances to establish

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

SECTION 1. Lake Dallas Municipal Code Chapter 26, "Businesses", Article V "Lake Dallas Farmers Market" is amended as follows:

A. Section 26-175 "Definitions" is amended by amending the definitions of the phrases "Farmers Market" and "Farmers Market Vendor" to read as follows:

Farmers Market means a designated location used primarily for the distribution and/or sale directly to consumers of food, crafts, handmade goods, and processed and/or pre-packaged food meant to be consumed off-premises. A farmers market is not a food establishment and operates on a seasonal basis.

Farmers Market Vendor means a person who:

(a) offers or sells food typically known as "farm grown", "farm originating'', or "farm obtained" such as whole produce, plants, nuts, certain meats, honey, egg, and pasteurized dairy products;

(b) offers or sells crafts typically known as "handmade" and originating from a trade or occupation of the sort requiring skill and training, particularly manual skill combined with a knowledge of the principles of the art;

(c) offers or sells prepared food for off-premises consumption in compliance with all applicable federal, state, and local laws and regulations; and/or

(d) conducts a performance at no charge to the general public, including performing arts such as dance, music, opera, theatre and musical theatre, magic, illusion, mime, spoken word, puppetry, and circus arts; or

(e) free information, products, or services from an entity that has received a determination letter from the Internal Revenue Service stating that the organization has been determined to be an exempt organization pursuant to 26 U.S.C. § 501(c)(3) (i.e. §501(c)(3) of the Internal Revenue Code of 1984), which determination letter has not been revoked.

B. Section 26-177 "Permit Required" is amended by amending subsections (a) and (g) to read as follows:

(a) No person shall be permitted to set up a table or booth and act as a Farmers Market Vendor at the Lake Dallas Farmers Market until first having received a permit issued pursuant to this Section 26-177.

* * *

(g) The City Manager shall be authorized to revoke a farmers market vendor permit upon a determination that the farmers market vendor has failed to comply with the provisions of the permit and/or the Farmers Market Code of Conduct.

SECTION 2. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

SECTION 3. Any person, firm or corporation violating any of the provisions or terms of this Ordinance shall be punished by a fine not to exceed the sum of Two Thousand Dollars ($2,000) for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense as set forth in Section 1-16 of the Code of Ordinances.

SECTION 4. This ordinance shall take effect on the first day of the calendar month following its passage and publication in accordance with the provisions of the state law and the Charter of the City of Lake Dallas.

PASSED AND APPROVED this the 27th day of February 2020.

____
Michael Barnhart, Mayor

ATTEST:

____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney
(kbl:2/20/2020:113846)

AGENDA ITEM 6

CITY COUNCIL
AGENDA MEMO

Prepared By: David R. Gattis, FAICP, Interim Director of Development Services February 27, 2020

Adopt Ordinance amending the planned development regulations for 0.989 acres of land described as Lots 7 and 8, Gotcher Addition, zoned Planned development (PD Ord. 2017-14, as amended by Ord. 2019-10) for all uses permitted in the R-1-6000 Single Family Dwelling District with the inclusion of miniature, transportable housing not defined as a mobile home or recreational vehicle to address front yard fencing. The Property is more commonly known as 206 Gotcher Avenue. (Case Z-2020-02)

DESCRIPTION:

Consider and make recommendations to amend the planned development regulations for 0.989 acres of land described as Lots 7 and 8, Gotcher Addition, zoned Planned Development (PD-Ord. 2019-10) District for all uses permitted in the R-1-6000 Single Family Dwelling District with the inclusion of miniature, transportable housing not defined as a mobile home or recreational vehicle. The purpose of the amendment is to address nonconforming fencing in the front yard. The Property is more commonly known as 206 Gotcher Avenue. The applicant is Terry Lantrip. (Case Z-2020-02)

BACKGROUND INFORMATION:

At the request of Mr. Terry Lantrip, owner of the subject property, the City rezoned the subject property to Planned development (Ordinance 2017-14, as amended by Ordinance 2019-10) to accommodate a tiny home community. Any provision not addressed by the PD development regulations reverts to the requirements of the R-1-6000 Single Family Residential District.

Recently, two issues have arisen that are best addressed by amending the PD regulations:

1. Fences

   Fences are not specifically addressed in the PD regulations (other than to allow a 6-foot-high wood or vinyl fence within a landscaped area adjacent to the small storage units-Ordinance 2017-14-Section D.6.f), therefore the requirements of the underlying zoning apply. Article 22-241 through 22-253 of the Lake Dallas Municipal Code address fencing, that allows an 8-foot fence around the property, except a fence in the front yard may not exceed 36-inches high.

   During 2019, Mr. Lantrip installed a fence without a permit and the fence in the front yard exceeded 36 inches. A simple solution would be to modify the development regulations to allow a 48-inch high fence in the front yard for the PD. Staff has no objection to this change, provided that Mr. Lantrip take out the permit after the fact for the City records.

Figure 1. Fence in Front Yard

2. Inspections

   There has been some confusion about the types of inspections needed before a tiny house can be occupied. Since the homes are commonly built off site, it is not always possible to inspect the construction. The process currently being used is to require that the owner provide a certification from a National Organization of Alternative Housing (NOAH) or other approved third-party inspector to show that the construction complies with Appendix Q of the International Residential Code. There is no charge by the City and this system appears to be working well.

   When originally proposed, it was envisioned that each unit would be permanently wired and plumbed to the utility system, similar to a manufactured home. In practice, the units are using a quick connect system similar to a recreational vehicle. The original utilities were installed to the satisfaction of the electric, water and sewer providers, therefore, there is no other need for an inspection.

Therefore, we propose that the PD regulations be clarified that each new unit must provide NOAH or other third-party inspection to the City, and that no other building, electrical, or plumbing permits are required. The City Attorney has suggested that this requirement be included as part of Chapter 22 of the Lake Dallas Code of Ordinances, rather than in the Planned Development regulations.

FINANCIAL CONSIDERATION:

N/A

PLANNING AND ZONING COMMISSION RECOMMENDATION:

The Planning and Zoning Commission considered this item at the January 16th meeting, and after a public hearing, recommends that the City Council adopt the proposed PD amendments.

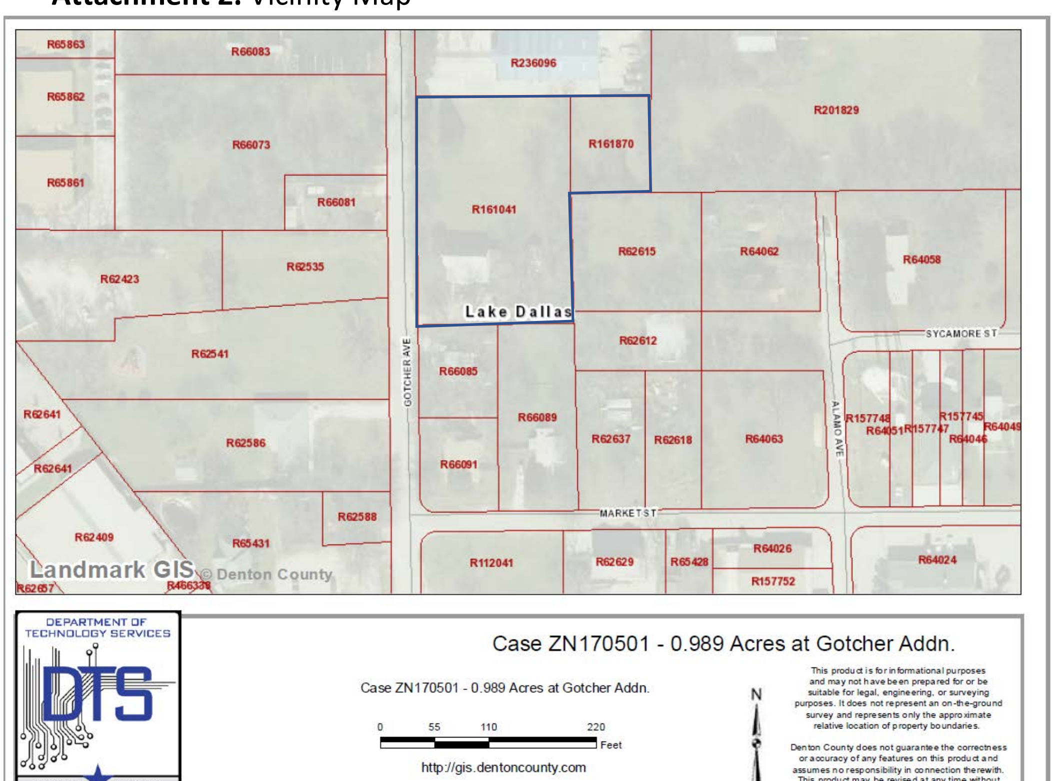
RECOMMENDED MOTION:

I move to **approve/deny** an Ordinance amending the City of Lake Dallas Zoning Map by amending Ordinance No. 2017-14, as amended by Ordinance No. 2019-10, establishing a Planned Development (PD) District with base zoning of R-1-6000 Single Family Dwelling District with the inclusion of a Single-Family Dwelling District for miniature, transportable housing (Tiny House Park) relating to the use and development of Lot 7R, Block 1, Gotcher Addition by amending the development regulations relating to fencing.

ATTACHMENTS

1. Vicinity Map
2. Ordinance

Attachment 2. Vicinity Map



ORDINANCE NO. 2020-____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, AMENDING THE CITY OF LAKE DALLAS ZONING MAP BY AMENDING ORDINANCE NO. 2017-14, AS AMENDED BY ORDINANCE NO. 2019-10, ESTABLISHING A PLANNED DEVELOPMENT (PD) DISTRICT WITH BASE ZONING OF R-1-6000 SINGLE FAMILY DWELLING DISTRICT WITH THE INCLUSION OF A SINGLE-FAMILY DWELLING DISTRICT FOR MINIATURE, TRANSPORTABLE HOUSING (TINY HOUSE PARK) RELATING TO THE USE AND DEVELOPMENT OF LOT 7R, BLOCK 1, GOTCHER ADDITION BY AMENDING THE DEVELOPMENT REGULATIONS RELATING TO FENCING; PROVIDING FOR A CONFLICTS RESOLUTION CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED TWO THOUSAND DOLLARS ($2,000) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission and the governing body of the City of Lake Dallas, Texas, in compliance with the laws of the State of Texas and the ordinances of the City of Lake Dallas, Texas, have given the requisite notices by publication and otherwise, and after holding due hearings and affording a full and fair hearing to all the property owners generally and to all persons interested and situated in the affected area, and in the vicinity thereof, and in the exercise of its legislative discretion, have concluded that the Zoning Map of the City of Lake Dallas, Texas, as previously amended, should be further amended.

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

SECTION 1. AMENDMENT TO DEVELOPMENT REGULATIONS

The Zoning Map of the City of Lake Dallas, Texas, as previously amended, be further amended relating to the use and development of Lot 7R, Block 1, Gotcher Addition (commonly known as 206 Gotcher) ("the Property") by amending as follows Ordinance No. 2017-14, as amended by Ordinance No. 2019-10, establishing a Planned Development (PD) District with base zoning of R-1-6000 Single Family Dwelling District including a use for Single-Family Dwelling District for Miniature, Transportable Housing (Tiny House Park):

A. Section 2.F is amended to read as follows:

F. <u>**Screening and**</u> <u>**Fencing**</u>: The installation of screening and fencing on the Property shall be subject to the following:

1. Prior to issuance of the first certificate of occupancy for any building constructed on the Property (whether a Tiny House or other building), a hedgerow of evergreen shrubs, of a variety that will normally grow to a height of six feet (6.0') or greater, shall be

planted along all property lines of the Property, save-and-except for driveways and access openings subject to the following:

a. All plants shall have a minimum height at the time of planting of one-half of the required screening height, and shall be irrigated by means of a sprinkler system, or other water system adequate to sustain the health of said evergreen shrubs as determined by the Director of Community Development or designee.

b. Screening requirement. Tree protection requirements shall be enforced during the construction period in accordance with Article XXII, Division 3, of the Lake Dallas Code of Ordinances, as amended.

2. Notwithstanding Section 22-246(b) of the Lake Dallas Municipal Code, a decorative fence may be installed along the front exceeding three feet (3.0’) feet in height may be installed in the front yard of the Property subject to the following:

a. A decorative fence not exceeding four feet (4.0’) in height and designed substantially as shown in Exhibit “D”, attached hereto and incorporated herein by reference (“Front Yard Fencing Plan”) may be installed behind the sidewalk as shown on the Front Yard Fencing Plan for a distance extending approximately 37 feet north and 41 feet south from the driveway into the Property from Gotcher Avenue; and

b. A decorative fence not exceeding six feet (6.0’) in height and designed substantially as shown on the Front Yard Fencing Plan may be installed behind the sidewalk as shown on the Front Yard Fencing Plan and:

i. extending southerly approximately 18 feet from the north property line of the Property as shown on the Front Yard Fencing Plan; and

ii. located south of the driveway into the Property from Gotcher Avenue substantially as shown on the Front Yard Fencing Plan.

B. Adding Exhibit “D” “Front Yard Fencing Plan” to read as set forth in Attachment 1, attached hereto and incorporated herein by reference.

SECTION 2. CONFLICTS. To the extent of any irreconcilable conflict with the provisions of this Ordinance and other ordinances of the City of Lake Dallas governing the use and development of the Property which are not expressly amended by this Ordinance, the provisions of this Ordinance shall be controlling. In the event there is an irreconcilable conflict within the text of this Ordinance, including any exhibits attached hereto, relating to the applicable standard to be enforced with respect to development of the Property, the strictest standard shall be controlling unless the City Council determines by approval of a motion or resolution that the less stringent standard is to apply.

SECTION 3. SEVERABILITY CLAUSE. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance, or of the Lake Dallas Code of Ordinances, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance or the Lake Dallas Code of Ordinances, as amended hereby, which shall remain in full force and effect.

SECTION 4. SAVINGS CLAUSE. An offense committed before the effective date of this Ordinance is governed by prior law and the provisions of the Lake Dallas Code of Ordinances, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 5. PENALTY. Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in a sum not to exceed Two Thousand Dollars ($2,000) and a separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

SECTION 6. EFFECTIVE DATE. This Ordinance shall become effective from and after the date of its passage and final publication in accordance with the Charter of the City of Lake Dallas and/or applicable state law and it is accordingly so ordained.

PASSED AND APPROVED this the 27th day of February 2020.

____
Michael Barnhart, Mayor

ATTEST:

____
Codi Delcambre, City Secretary

APPROVED AS TO FORM:

____

Kevin B. Laughlin, City Attorney
(kbl:2/19/2020:113866)

Attachment 1

Exhibit "D"
Front Yard Fencing Plan

AGENDA ITEM 7

CITY COUNCIL
AGENDA MEMO

Prepared By: David R. Gattis, FAICP, Interim Director of Development Services February 27, 2020

Consider and Act on an Ordinance amending the Lake Dallas Municipal Code Chapter 22 "Buildings and Building Regulations" Article V "Construction Codes and Standards" Division 8 "Residential Code" by adding Section 22-366 "Tiny Houses" relating to the permitting and inspections of Tiny Houses.

DESCRIPTION:

Consider and Act on an Ordinance amending the Lake Dallas Municipal Code Chapter 22 "Buildings and Building Regulations" Article V "Construction Codes and Standards" Division 8 "Residential Code" by adding Section 22-366 "Tiny Houses" relating to the permitting and inspections of Tiny Houses.

BACKGROUND INFORMATION:

The City Council adopted Ordinance No. 2017-14, and amended by Ordinance No. 2019-10, establishing a Planned Development (PD) District with base zoning of R-1-6000 Single Family Dwelling District including a use for Single-Family Dwelling District for Miniature, Transportable Housing (Tiny House Park). Section 2 (c) "Tiny House Defined; Size and Construction Standards" regulate the standards for the Tiny Home. Specifically, Section 2 (c) 5 "Construction Standards" states that the Tiny House must comply with (a) all related construction codes, and (b) Tiny Houses to the International Residential Code." On May 23, 2019, the City Council adopted the 2018 Edition of the International Residential Code, inclusive of Appendix Q "Tiny Houses".

In discussion with our contract Building Official, Bureau Veritas (BV), it was determined that they would not be able to inspect the Tiny Houses since they were not able to inspect the home as it was being constructed. BV also determined that since the Tiny Homes had "Recreation Vehicle" style utility connections instead of traditional home style, or hard connections, they would not be able to inspect the utility connections either.

As a result, staff is recommending the addition of Sec. 22-366, "Tiny Houses" to the Residential Code for the purpose of defining a "Tiny House Inspector" as a person who is an employee or contractor of the National Organization of Alternative Housing ("NOAH"), Bildsworth International, or other similar entity approved by the City Manager that conducts visual inspections of Tiny Houses. Determining that no building permit or inspection by the City's building official shall be required of a Tiny House located within the City if, prior to connection of the Tiny House to any public utility, the owner of the Tiny House delivers to the City a copy of a certificate or other written documentation providing evidence that the Tiny House has been previously inspected by an employee or contractor of a Tiny House Inspector and certified to comply with the Residential Code, including Appendix Q.

FINANCIAL CONSIDERATION:

None

RECOMMENDED MOTION:

I move to **approve/deny** an Ordinance amending the Lake Dallas Municipal Code Chapter 22 “Buildings and Building Regulations” Article V “Construction Codes and Standards” Division 8 “Residential Code” by adding Section 22-366 “Tiny Houses” relating to the permitting and inspections of Tiny Houses.

ATTACHMENTS:

1. Ordinance

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. ______________

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, AMENDING THE LAKE DALLAS MUNICIPAL CODE CHAPTER 22 "BUILDINGS AND BUILDING REGULATIONS" ARTICLE V "CONSTRUCTION CODES AND STANDARDS" DIVISION 8 "RESIDENTIAL CODE" BY ADDING SECTION 22-366 "TINY HOUSES" RELATING TO THE PERMITTING AND INSPECTIONS OF TINY HOUSES; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR A PENALTY OF FINE NOT TO EXCEED $2000 PER VIOLATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Lake Dallas, Texas, finds it to be in the public interest to amend the Lake Dallas Municipal Code to provide for certain regulations and exceptions for the permitting and inspection of Tiny Homes as they related to the City's building codes.

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

SECTION 1. Chapter 22 "Buildings and Building Regulations" Article V "Construction Codes and Standards" Division 8 "Residential Code" of the Lake Dallas Municipal Code, is amended by adding Section 22-366 titled "Tiny Houses" to read as follows:

Sec. 22-366 Tiny Houses

The construction, permitting and inspection of Tiny Houses located within the City shall comply with the Residential Code, including Appendix Q, as adopted and amended from time to time, subject to the following:

(a) For purposes of this Section 22-366, the following phrases shall have the following meanings:

(1) "Loft" means a floor level more than 30 inches above the main floor, open to the main floor on one on more sides with a ceiling height of less than six feet eight-inches (6'8") and used as a living or sleeping space;

(2) "Tiny House Inspector" means a person who is an employee or contractor of the National Organization of Alternative Housing ("NOAH"), Bildsworth International, or other similar entity approved by the City Manager that conducts visual inspections of Tiny Houses, either on site or remotely, and retains permanent records of such inspections that are available to the City upon request, for the purpose of determining that the materials contained in, and the design and construction of, a Tiny House complies with applicable national model building codes including, but not

limited to, the most recent edition of the Residential, inclusive of Appendix Q of the Residential Code; and

(3) "Tiny House" means a dwelling that is 400 feet or less in floor area excluding lofts.

(b) No building permit or inspection by the City's building official shall be required of a Tiny House located within the City if, prior to connection of the Tiny House to any public utility, the owner of the Tiny House delivers to the City a copy of a certificate or other written documentation providing evidence that the Tiny House has been previously inspected by an employee or contractor of a Tiny House Inspector and certified to comply with the Residential Code, including Appendix Q thereto, as amended from time to time;

(c) Notwithstanding Section 22-366(b), above, no Tiny House shall be connected to any public water system, public sanitary sewer system, or electrical utility system without first having obtained any and all permits, and obtaining all approvals of inspections, as may otherwise be required by this Chapter 22, it being the intent that the waiver described in Section 22-366(b) only apply to the Tiny House structure and not the connections made to any public utility system;

(d) Nothing in Section 22-336(b) shall be construed as waiving or repealing any requirement to obtain a permit or an inspection relating to the location or siting of a Tiny House on property within the City in compliance with applicable provisions of any ordinance regulating the development and use of the property on which the Tiny House is to be located, including, but limited to, any applicable zoning regulations; and

(e) Fees and charges for the issuance of permits and conducting of inspections relating to the location of Tiny Houses on property within the City and the connection of Tiny Houses to public utility systems shall be paid as established by the City Council from time to time by resolution or ordinance and set forth in the City's Master Fee Schedule.

SECTION 2. All provisions of the Ordinances of the City of Lake Dallas, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. An offense committed before the effective date of this ordinance is governed by prior law and the provisions of the Code of Ordinances, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 4. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Ordinance as a whole.

SECTION 5. Any person, firm or corporation violating any of the provisions or terms of this Ordinance shall be punished by a fine not to exceed the sum of Two Thousand Dollars ($2,000) for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense as set forth in Section 1-16 of the Code of Ordinances.

SECTION 6. This ordinance shall take effect on the first day of the calendar month following its passage and publication in accordance with the provisions of the state law and the Charter of the City of Lake Dallas.

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS ON THE 27TH DAY OF FEBRUARY 2020.

APPROVED:

____

Michael Barnhart, Mayor

ATTEST:

____

Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

____

Kevin B. Laughlin, City Attorney
(kbl:2/20/2020:113997)

AGENDA ITEM 8

CITY COUNCIL
AGENDA MEMO

Prepared By: Michele Sanchez, Finance Director **February 27, 2020**

Fiscal Year 2018-2019 Annual Audit

DESCRIPTION:

Receive and accept the annual audited financial statements for Fiscal Year 2018-2019.

BACKGROUND INFORMATION:

Article 7, Municipal Finance, Section 7.12 Independent Audit of the City Charter requires that the city's financial statements be audited by an independent auditor each year.

> Section 7.12. Independent Audit.
>
> At the close of each fiscal year, and at such other times as it may be deemed necessary, the council shall direct that an independent audit be made of all accounts of the city by a certified public accountant. The certified public accountant shall have no personal interest, directly or indirectly, in the financial affairs of the city or any of its officers and shall report directly to the city council.
>
> Upon completion of the audit, a summary of the results thereof shall be published immediately in the official newspaper of the City of Lake Dallas and copies of the audit placed on file in the city secretary's office for public record. A copy of the comprehensive financial annual report shall be available at city hall.

The audit for Fiscal Year 2018-2019 was conducted by Carl Deaton of Hankins, Eastup, Deaton, Tonn & Seay, from Denton, Texas. The report provides our residents, our bondholders, the City Council, staff and other interested parties with detailed information concerning the financial condition and activities of the government. Management assumes full responsibility for the completeness and reliability of the information contained in this report.

The financial highlights of the audit include:

- The assets and deferred outflows of the City exceeded its abilities and deferred inflows at September 30, 2019 by $6,447,702

- The City's total net position increased by $632,297 during the fiscal year from the results of current year operations. In addition, total net position decreased by $83,373 from the results of the implementation of GASB 75 related to net OPEB liability during the year.
- As of September 30, 2019, the City governmental funds reported a combined ending fund balance of $4,395,022 an increase of $2,450,050 in comparison with the beginning of the period.
- The general fund balance increased $585,400 from a fund balance of $1,282,699 at the beginning of the year to and ending fund balance of $1,868,099.

FINANCIAL CONSIDERATION:

None

RECOMMENDED MOTIONS:

I move to **approve/deny** the acceptance of the annual audited financial statements for Fiscal Year 2018-2019 as prepared by our independent auditor.

ATTACHMENT(S):

1. Fiscal Year 2018-2019 Audit Report for General Government Funds
2. Fiscal Year 2018-2019 Audit Report for the Lake Dallas Community Development Corporation Fund

CITY OF LAKE DALLAS, TEXAS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2019

CITY OF LAKE DALLAS, TEXAS
TABLE OF CONTENTS

Members:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

HANKINS, EASTUP, DEATON, TONN & SEAY
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

TEL. (940) 387-8563
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Lake Dallas, Texas

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Lake Dallas, Texas ("City"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Lake Dallas, Texas as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 13 and 17 to the financial statements, in the current fiscal year, the City adopted new accounting guidance prescribed by GASB Statement No. 75 for its other post-employment benefit (OPEB) plan – a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). Because GASB Statement No. 75 implements new measurement criteria and reporting provisions, significant information has been added to the Government-Wide Statements. The Statement of Net Position discloses the City's Net OPEB Liability and deferred resource outflows and deferred resource inflows related to the City's OPEB plan. The Statement of Activities discloses the adjustment to the City's Beginning Net Position. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 5 through 12 and the Texas Municipal Retirement System Schedules on pages 48 thru 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lake Dallas, Texas's basic financial statements. The combining and individual fund statements and schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated January 22, 2020 on our consideration of the City of Lake Dallas, Texas's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Lake Dallas, Texas's internal control over financial reporting and compliance.

Hankins, Eastup, Deaton, Tonn + Seay

Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

January 22, 2020

MANAGEMENT'S DISCUSSION & ANALYSIS

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As management of the City of Lake Dallas, we offer readers of the City of Lake Dallas's financial statements this narrative overview and analysis of the financial activities of the City of Lake Dallas for the year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the City's basic financial statements and with the independent auditors' report.

Financial Highlights

- The assets and deferred outflows of the City of Lake Dallas exceeded its liabilities and deferred inflows at September 30, 2019 by $6,477,702.
- The City's total net position increased by $632,297 during the fiscal year from the results of current year operations. In addition, total net position decreased by $83,373 from the results of the implementation of GASB 75 related to net OPEB liability during the year.
- As of September 30, 2019, the City of Lake Dallas's governmental funds reported a combined ending fund balance of $4,395,022, an increase of $2,450,050 in comparison with the beginning of the period.
- The general fund fund balance increased $585,400, from a fund balance of $1,282,699 at the beginning of the year to an ending fund balance of $1,868,099.

Overview of the Financial Statements

The management discussion and analysis are intended to serve as an introduction to the City of Lake Dallas's basic financial statements. The City of Lake Dallas's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Also included as a discretely presented component unit is the Lake Dallas Community Development Corporation, which was formed on January 1, 2003 as the result of a successful 4B sales tax election. Separately-issued financial statements for the component unit may be obtaining by contacting the City of Lake Dallas.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Lake Dallas's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Lake Dallas's assets, deferred outflows, deferred inflows and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Lake Dallas is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent period. All of the current period's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

In the Statement of Net Position and the Statement of Activities, the City is divided between two kinds of activities:

- **Governmental activities.** All of the City's basic services are reported here, including the police, fire, library, community development, public works, park services, municipal court, and general administration. Property taxes, sales taxes, and franchise fees finance most of these activities.

- **Business-type activities.** The City may charge a fee to customers to help it cover all or most of the cost of certain services it provides. The City had no business-type activities during the current period.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements provide detailed information about the most significant funds, not the City as a whole. Some funds are required to be established by state law or bond covenants. However, the City Council may establish other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. All of the funds of the City of Lake Dallas are considered governmental funds.

Governmental Funds. All of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at period-end that are available for spending. These funds are reported using an accounting method identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. By comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements, readers may better understand the long-term impact of the government's near-term financing decisions. The relationship or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is detailed in a reconciliation following the fund financial statements.

The City of Lake Dallas maintains three types of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, special revenue funds and debt service fund. All but the special revenue funds are considered to be major funds.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Lake Dallas's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City of Lake Dallas does not currently have any fiduciary funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and funds financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information highlighting budgetary information for the general fund.

Government-wide Financial Analysis

The City's combined net position was $6,477,702 as of September 30, 2019. The City first implemented GASB Statement No. 34, *Basic Financial Statement – and Management's Discussion and Analysis – for State and Local Governments*, for fiscal year 2004. The following analysis presents both current and prior year data and discusses significant changes in the accounts. This analysis focuses on the net position (Table 1) and general revenues (Table 2) and changes in net position (Table 3) of the City's governmental activities.

The largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 1
Net Position

	Governmental Activities	
	2018	2019
Current and other assets	$ 2,214,077	$ 4,585,034
Capital assets	8,258,742	7,720,066
Total assets	10,472,819	12,305,100
Deferred outflows of resources	435,556	954,769
Long-term liabilities outstanding	4,169,828	6,263,042
Other liabilities	233,962	148,792
Total liabilities	4,403,790	6,411,834
Deferred inflows of resources	575,807	370,333
Net position:		
Net investment in capital assets	4,787,693	4,566,321
Restricted	478,748	617,815
Unrestricted	662,337	1,293,566
Total net position	$ 5,928,778	$ 6,477,702

Governmental Activities. The City's general revenues for governmental activities for the years ended September 30, 2018 and 2019 are detailed below (Table 2).

Table 2
General Revenues

	2018	2019
Property taxes, levied for general purposes	$ 2,470,903	$ 2,711,978
Property taxes, levied for debt service	454,129	441,476
Sales taxes	1,016,232	1,135,016
Franchise taxes	424,586	429,563
Hotel occupancy taxes	84,978	32,321
Mixed beverage taxes	20,517	23,997
Investment earnings	39,727	64,617
Miscellaneous	16,460	13,041
	$ 4,527,532	$ 4,852,009

The following table provides a summary of the City's operations for the years ended September 30, 2018 and 2019.

Table 3
Changes in Net Position

	Governmental Activities	
	2018	2019
Revenues:		
Program revenues:		
Charges for services	$ 895,199	$ 1,172,134
Operating grants and contributions	58,923	133,812
General revenues:		
Property taxes	2,925,032	3,153,454
Sales taxes	1,016,232	1,135,016
Franchise taxes	424,586	429,563
Hotel occupancy taxes	84,978	32,321
Mixed beverage taxes	20,517	23,997
Investment earnings	39,727	64,617
Other	16,460	13,041
	5,481,654	6,157,955
Expenses:		
Administration	654,582	665,385
Tourism	61,220	67,047
City council	9,551	13,626
Public safety	2,624,264	2,614,664
Animal services	225,095	210,026
Library	183,317	181,703
Public works - streets	1,021,772	892,998
Municipal court	189,635	146,252
Parks and facilities	256,579	232,088
Development services	291,916	262,493
Debt service - interest	148,861	194,948
Capital Outlay	-	245,559
	5,666,792	5,726,789
Gain on sale of assets	54,222	-
Transfers in	243,724	201,131
Change in net position	112,808	632,297
Net position – October 1 (beginning)	5,815,970	5,928,778
Prior period adjustment	-	(83,373)
Net position – September 30 (ending)	$ 5,928,778	$ 6,477,702

Financial Analysis of the Government's Funds

Governments Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of government's net resources available for spending at the end of the period.

As of the end of the current period, the City's governmental funds reported a combined ending fund balance of $4,395,022, an increase of $2,450,050 in comparison with the beginning of the period. Unassigned fund balance available for spending at the City's discretion was $1,851,295. A portion of fund balance is considered nonspendable and not available for new spending because it is restricted for street maintenance ($243,955), restricted for debt service ($317,931), restricted for tourism ($70,766), has already been committed to liquidate prepaid items ($22,591) or are special revenue funds that have been restricted or assigned for specific purposes ($271,650).

The general fund is the chief operating fund of the City. At the end of the current period, unassigned fund balance of the general fund was $1,851,295, while total fund balance was $1,868,099. The fund balance of the City's general fund increased by $585,400 during the current period, primarily due to additional ad valorem tax, sales tax and court revenue.

General Fund Budgetary Highlights

During the current year, the City Council amended the budget once for the General Fund.

The original budget for the general fund projected that the activity for the year would decrease available fund balance by $37,441. The available fund balance for the general fund actually increased in the amount of $585,400 due to greater than expected revenue from sales tax and court activity.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental activities as of September 30, 2019, amounted to $7,720,026 (net of accumulated depreciation). This amount represents a net decrease of $538,716, or 6.5 percent, below the beginning of the period. The investment in capital assets includes land, buildings, equipment, vehicles, roads and parks.

Major capital asset additions during the current year include the following:

Description	Amount
Police vehicle	$ 53,109
Public works vehicle	34,190
Public works equipment	17,821
Total	$ 105,120

Table 4
Capital Assets at Year-end
(Net of Depreciation)

	Governmental Activities
Land	$ 397,872
Construction in Progress	1,659
Buildings and Improvements	1,827,245
Streets and Parks Infrastructure	4,962,864
Equipment and Vehicles	530,386
Totals	$ 7,720,026

Additional information on the City's capital assets can be found in Note 6 of this report.

Long-term Debt. At the end of the current period, the City had certificates of obligation outstanding of $1,565,000, accrued compensated absences of $231,263, equipment loans of $272,382 and general obligation bonds outstanding of $2,910,000, for total long-term debt of $4,978,645. New debt was incurred during the year through the issuance of general obligation refunding bonds to defease a certificates of obligation series, the issuance of a certificates of obligation series, and an additional equipment loan.

The City's total long-term debt increased by $1,219,114 during the current period or 32.43%. Additional information on the City's long-term debt can be found in Note 7 of this report.

Economic Factors and New Year's Budgets and Rates

The FY 2019-20 Budget focuses on continuing all existing services for our citizens, maintaining appropriate staffing levels, implementing a capital improvements plan, and maintaining a fund balance level in accordance with the City's fiscal policies. Highlights of the budget are detailed below.

- The property tax rate for the upcoming fiscal year will decrease from $0.661750 to $0.644970 per $100 of assessed valuation. This is a 1.678 cent decrease in the tax rate.
- Sales Tax revenues are projected to have a slight increase due to the anticipated opening of some commercial development.
- Franchise Fees are projected to decrease due to the passage of Senate Bill 1152 that authorizes a cable or phone company to stop paying the lesser of its state cable franchise or telephone access line fees, whichever are less for the company statewide. We are expecting a $30,000 decrease as a result of this new state law. The bill requires providers to file, not later than October 1 of each year, an annual written notification with the city of which fee will be eliminated.
- Fines and Fees are projected to increase by over $100,000 mainly due to increased court fines and increased number of health and other permits.
- There are no cuts in programs or services to citizens.
- The full-time equivalents (FTE) will increase from 36.5 to 37.5, due to the hiring of a police officer under the Violence Against Women state grant that was approved by the City Council last fiscal year. Also, the 0.5 FTE temporary/seasonal worker in the Parks Department has been eliminated, and a 0.5 FTE library assistant has been added to the Library to help with their increased workload.
- There is a cost of living increase for employees of 2%, and an equity adjustment for some employees.
- The police officer position has been reclassified in the City's Compensation Plan from the current grade "D" up to grade "E" with a starting salary of $50,967. This is an increase of $4,633 and will place the new officer starting salary competitive with some area agencies. This reclassification has a ripple effect because it will require the reclassification of Police Sergeant from grade "E" to grade "F", and Police Lieutenant from grade "F" to grade "G" and eliminate the Police Captain position that was located on grade "G". All of this resulted in equity adjustments for every police officer, Sergeant and Lieutenant.
- There is a cost increase of approximately 4% to the employee group health coverage with the TML Pool Plans.

- Capital Improvement Plan projects include the replacement of a vehicle for Police, and a replacement truck for Parks; replacement ac units for City Hall, Library, Animal Shelter and Fire Station; exterior painting and an automated external defibrillator for City Hall; replacement tile for police department and final phase renovation of the property room; replacement windows for Library; and replacement cat kennels for the Animal Shelter. All the capital improvement requests for Parks are going to be covered by the Lake Dallas Community Development Corporation.
- There is a new Technology Capital Improvement Plan added to this budget that includes $19,907 in new technology replacements. These costs are mainly for the replacement of Windows 7 computers that will no longer be supported and pose a security issue.
- One-time strategic planning items include the hiring of a consultant for a salary and compensation study.

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

General Fund operating expenses are proposed at $5,122,125, which represents an increase of 4.75% from the previous year's budget. This increase is primarily attributed to the employee compensation package and equity adjustments, as well as hiring a consultant for a salary and compensation study. Also, this includes $19,907 in new technology replacements as part of the new Technology Capital Improvement Plan. These costs are mainly for the replacement of Windows 7 computers that will no longer be supported and pose a security issue.

The Capital Improvements Program (CIP) for FY 2019-20 totals $188,612 and includes: an additional vehicle for Police CID and replacement vehicle for the Parks Department. Replacement AC Units for City Hall, Library, Animal Shelter and the Fire Station. Replacement tile for police department and the final phase renovation of the property room. Exterior painting and an automated external defibrillator for City Hall. Replacement windows for the Library, and replacement Cat Kennels for the Animal Shelter. There is also $19,907 budget for technology updates. All the capital improvement projects for our parks, except for Willow Grove Park, are covered in the CDC budget.

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relations to the timing of issuance and the schedule of repayments. For FY 2019-20 debt service is budgeted at $678,970, which includes a $235,825 transfer from the Lake Dallas Community Development Corporation.

The Lake Dallas (Type B) Community Development Corporation (CDC) Fund is funded by a special one-half (1/2) cent sales tax allocation, which was approved by the voters and went into effect in 2003. The CDC is governed by a board of directors. The CDC develops and submits its own budget to the City, for consideration and approval by the City Council. The revenue for this fund is projected to increase since sales tax is projected to have a slight increase in FY 2019-20.

The importance of cash reserves, generally identified as Reserve Fund Balance, cannot be stressed enough in any governmental function. The ability to overcome unexpected disasters or to be able to fund an unbudgeted expenditure that may be significant to the City requires available but unencumbered funds. In the past, the Council has expressed an intent to maintain a level of unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures. For FY 2019-20 that would require approximately $1,279,268 in the fund balance. The estimated reserve balance at the end of FY 2018-19 is $1,552,285 and the estimated reserve fund balance for FY 2019-20 is $1,558,107. 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.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to City of Lake Dallas, 212 Main St., Lake Dallas, Texas 75065.

BASIC FINANCIAL STATEMENT

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CITY OF LAKE DALLAS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government	Component Unit
	Governmental Activities	Community Development Corporation
ASSETS		
Cash and Investments	4,192,673	525,235
Receivables (net of allowance for uncollectibles):		
Taxes – Ad Valorem	63,236	-
Taxes – Sales	228,740	76,247
Taxes - Mixed Beverage	6,639	-
Taxes - Franchise	23,560	-
Taxes- Occupancy	20,025	-
Other	26,574	-
Prepaid Expenses	22,591	-
Internal Balances	1,036	(1,036)
Capital Assets:		
Land	397,872	611,718
Construction in Progress	1,659	-
Buildings and Improvements, net	1,827,245	-
Streets and Parks Infrastructure, net	4,962,864	-
Equipment and Vehicles, net	530,386	-
Total Assets	12,305,100	1,212,164
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on bond refunding	38,478	-
Deferred outflow related to TMRS	914,781	-
Deferred outflow related to OPEB	1,510	-
Total Deferred Outflows of Resources	954,769	-
LIABILITIES		
Accounts Payable	48,095	-
Accrued Wages Payable	40,025	-
Accrued Interest Payable	19,305	17,351
Short-term Loan Payable	38,432	-
Other Liabilities	2,935	-
Noncurrent Liabilities:		
Due within one year	606,330	-
Due in more than one year	4,372,315	700,000
Net pension liability	1,199,352	-
Net OPEB liability	85,045	-
Total Liabilities	6,411,834	717,351
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow related to TMRS	369,093	-
Deferred inflow related to OPEB	1,240	-
Total Deferred Inflows of Resources	370,333	-
NET POSITION		
Net investment in capital assets	4,566,321	(105,633)
Restricted for:		
Community Development	-	600,446
Court Security and Technology	61,635	-
Other Purposes	556,180	-
Unrestricted Net Position	1,293,566	-
Total Net Position	$ 6,477,702	$ 494,813

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES:				
Administration	$ 665,385	$ 217,699	$ 1,000	$ -
Tourism	67,047	48,765	-	-
City Council	13,626	-	-	-
Public Safety	2,614,664	458,828	70,391	-
Animal Services	210,026	23,702	20,297	-
Library	181,703	9,092	42,124	-
Public Works - Streets	892,998	-	-	-
Municipal Court	146,252	146,252	-	-
Parks and Facilities	232,088	117,845	-	-
Development Services	262,493	149,951	-	-
Debt Service - Interest and Fees	194,948	-	-	-
Capital Outlay	245,559	-	-	-
Total Governmental Activities	5,726,789	1,172,134	133,812	-
TOTAL PRIMARY GOVERNMENT	$ 5,726,789	$ 1,172,134	$ 133,812	$ -
COMPONENT UNIT:				
Community Development Corporation	$ 150,617	$ 10,500	$ -	$ -
TOTAL COMPONENT UNIT	$ 150,617	$ 10,500	$ -	$ -

GENERAL REVENUES:

Taxes:
- Property taxes, levied for general purposes
- Property taxes, levied for debt service
- Sales taxes
- Franchise taxes
- Hotel occupancy taxes
- Mixed beverage taxes

Investment Earnings
Miscellaneous
Special item – transfers in (out)
Total General Revenues and Special Items
Change in Net Position

NET POSITION, October 1 (beginning)
Prior period adjustment-required by GASB 75
NET POSITION, September 30 (ending)

The accompanying notes are an integral part of this statemet.

Net (Expense) Revenue and Change in Net Position	
Governmental Activities	Component Unit Community Development Corp
$ (446,686)	$ -
(18,282)	-
(13,626)	-
(2,085,445)	-
(166,027)	-
(130,487)	-
(892,998)	-
-	-
(114,243)	-
(112,542)	-
(194,948)	-
(245,559)	-
(4,420,843)	-
(4,420,843)	-
-	(140,117)
-	(140,117)
2,711,978	-
441,476	-
1,135,016	378,336
429,563	-
32,321	-
23,997	-
64,617	10,917
13,041	-
201,131	(201,131)
5,053,140	188,122
632,297	48,005
5,928,778	446,808
(83,373)	-
$ 6,477,702	$ 494,813

CITY OF LAKE DALLAS, TEXAS
BALANCE SHEET GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

ASSETS	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	$1,663,706	$ 320,500	$1,555,199	$653,268	$ 4,192,673
Receivables (net of allowances for uncollectibles):					
Ad Valorem tax	52,064	11,172	-	-	63,236
Sales tax	190,617	-	-	38,123	228,740
Mixed beverage tax	6,639	-	-	-	6,639
Franchise tax	23,560	-	-	-	23,560
Occupancy tax	-	-	-	20,025	20,025
Other	8,566	-	-	18,008	26,574
Due from other funds	78,476	-	-	25,870	104,346
Due from CDC	1,036	-	-	-	1,036
Prepaid costs	16,804	-	-	5,787	22,591
Total Assets	$2,041,468	$ 331,672	$1,555,199	$761,081	$ 4,689,420
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 42,216	$ -	$ -	$ 5,879	$ 48,095
Accrued wages payable	40,025	-		-	40,025
Other liabilities	2,935	-	-	-	2,935
Due to other funds	-	2,937	-	101,409	104,346
Short-term loan payable	38,432	-	-	-	38,432
Total Liabilities	123,608	2,937	-	107,288	233,833
Deferred Inflows of Resources:					
Unavailable Revenue-Property Taxes	49,761	10,804	-	-	60,565
Total Deferred Inflows of Resources	49,761	10,804	-	-	60,565
Fund Balances:					
Nonspendable fund balance:					
Prepaid costs	16,804	-	-	5,787	22,591
Restricted fund balance:					
Restricted for debt service	-	317,931	-	-	317,931
Restricted for capital projects	-	-	1,555,199	-	1,555,199
Restricted for court security/technology	-	-	-	61,635	61,635
Restricted for street maintenance	-	-	-	243,955	243,955
Restricted for tourism	-	-	-	70,766	70,766
Restricted for other purposes	-	-	-	241,459	241,459
Assigned fund balance	-	-	-	30,191	30,191
Unassigned fund balance	1,851,295	-	-	-	1,851,295
Total Fund Balances	1,868,099	317,931	1,555,199	653,793	4,395,022
Total Liabilities, Deferred Inflows and Fund Balances	$2,041,468	$ 331,672	$1,555,199	$761,081	$ 4,689,420

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

Total Fund Balance – Governmental Funds	$ 4,395,022
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statements.	15,898,099
Accumulated depreciation is not reported in the fund financial statements.	(8,178,073)
Bonds payable, certificates of obligation payable, equipment loan payable and compensated absences payable are not reported in the fund financial statements.	(4,978,645)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(19,305)
Property tax revenue reported as unavailable revenue in the fund financial statements was recognized as revenue in the government-wide financial statements.	60,565
Deferred charge on bond refundings is not recognized in the fund financial statements.	38,478
Included in the items related to debt is the recognition of the City's net TMRS pension liability required by GASB 68 in the amount of $1,199,352, a Deferred Resource Outflow related to TMRS in the amount of $914,781 and a Deferred Resource Inflow related to TMRS in the amount of $369,093. This amounted to a decrease in Net Position in the amount of $653,664.	(653,664)
Included in the items related to debt is the recognition of the City's net TMRS OPEB liability required by GASB 75 in the amount of $85,045, a Deferred Resource Outflow related to OPEB in the amount of $1,510, and a Deferred Resource Inflow related to OPEB in the amount of $1,240. This amounted to a decrease in Net Position in the amount of $84,775.	(84,775)
Net Position of Governmental Activities	$ 6,477,702

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	GENERAL FUND	DEBT SERVICE FUND	CAPTIAL PROJECTS FUND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:					
Taxes (ad valorem, sales and other)	$ 4,107,880	$ 441,257	$ -	$ 221,489	$ 4,770,626
Licenses and permits	158,009	-	-	-	158,009
Charges for services	283,511	-	-	67,376	350,887
Court fines	449,953	-	-	39,022	488,975
Donations and grants	42,210	-	-	91,602	133,812
Insurance proceeds	170,030	-	-	4,233	174,263
Interest	40,644	10,099	-	13,874	64,617
Miscellaneous	10,641	-	2,400	-	13,041
Total Revenues	5,262,878	451,356	2,400	437,596	6,154,230
Expenditures:					
Administration	644,300	-	-	-	644,300
Tourism	33,154	-	-	33,893	67,047
City council	13,626	-	-	-	13,626
Public safety	2,418,678	-	-	83,318	2,501,996
Animal services	168,543	-	-	17,244	185,787
Library	175,844	-	-	2,835	178,679
Public works – streets	357,083	-	-	26,352	383,435
Municipal court	126,762	-	-	19,583	146,345
Parks and facilities	86,318	-	-	66,680	152,998
Development services	259,072	-	-	-	259,072
Capital outlay	382,971	-	-	29,570	412,541
Debt service:					
Principal retirement	59,011	395,000	-	-	454,011
Interest and fees	9,906	104,238	-	-	114,144
Bond issuance costs	-	28,118	45,000	-	73,118
Total Expenditures	4,735,268	527,356	45,000	279,475	5,587,099
Excess of Revenues Over (Under) Expenditures	527,610	(76,000)	(42,600)	158,121	567,131
Other Financing Resources (Uses):					
Certificates of Obligation proceeds	-	-	1,565,000	-	1,565,000
Bond proceeds	-	725,000	-	-	725,000
Loan proceeds	84,564	-	-	-	84,564
Payments to refunding escrow agent	-	(692,776)	-	-	(692,776)
Transfers out	(33,308)	-	-	(11,534)	(44,842)
Transfers in	6,534	201,131	32,799	5,509	245,973
Total Other Financing Resources (Uses)	57,790	233,355	1,597,799	(6,025)	1,882,919
Net Change in Fund Balance	585,400	157,355	1,555,199	152,096	2,450,050
Fund Balance - October 1 (beginning)	1,282,699	160,576	-	501,697	1,944,972
Fund Balance - September 30 (ending)	$ 1,868,099	$ 317,931	$ 1,555,199	$ 653,793	$ 4,395,022

The accompanying notes are an integral part of this statemtent.

CITY OF LAKE DALLAS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Total Net Change in Fund Balances – Governmental Funds	$ 2,450,050
Current year principal payments on bonds, certificates of obligation and equipment loans are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements.	454,011
Current year capital asset additions are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of reclassifying the current year capital asset additions is to increase net position.	166,982
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position in the government-wide financial statements.	(705,698)
Interest is accrued on outstanding debt in the government-side financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(384)
Revenues from property taxes are recorded as unavailable in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed, net of an allowance for uncollectable amounts, in the government-wide financial statements.	3,725
Certificates of obligation proceeds are shown as other resources in the fund financial statements but are shown as an increase in long-term debt in the government-wide financial statements.	(1,565,000)
Equipment loan proceeds are shown as other resources in the fund financial statements but are shown as an increase in long-term debt in the government-wide financial statements.	(84,564)
Bond proceeds are shown as other resources in the fund financial statements but are shown as an increase in long-term debt in the government-wide financial statements.	(725,000)
Payments to bond refunding paying agent are shown as other uses in the fund financial statements but are shown as a decrease in long-term debt in the government-wide financial statements.	692,776
Current year amortization of deferred charge on bond refunding is not recorded in the fund financial statements, but is shown as a reduction of the deferred loss in the government-wide financial statements.	(7,302)
Current year compensated absences earned but not used is not recorded in the fund financial statements, but is shown as a decrease in long-term debt in the government-wide financial statements.	11,439

The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. The contributions made after the measurement date of 12/31/18 caused the change in ending net position to increase in the amount of $163,010. Contributions made before the measurement date but during the 2019 FY were also de-expended and recorded as a reduction in the net position liability for the City. This also caused an increase in the change in net position in the amount of $68,768. These contributions were replaced with the City's pension expense for the year of $289,114, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by $57,336.	(57,336)
The implementation of GASB 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. The contributions made after the measurement date of 12/31/18 caused net position to increase in the amount of $552. Contributions made before the measurement date but during the 2019 FY were also de-expended and recorded as a reduction in the net position liability for the City. This also caused an increase in net position in the amount of $184. These contributions were replaced with the City's OPEB expense for the year of $2,138, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by $1,402.	(1,402)
Change in Net Position of Governmental Activities	$ 632,297

CITY OF LAKE DALLAS, TEXAS
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			
	Original	Final	Actual Amounts (GAAP BASIS)	Variance With Final Budget
Revenues:				
Taxes (ad valorem, sales and other)	$ 3,993,334	$ 3,993,334	$ 4,107,880	$ 114,546
Licenses and permits	96,100	96,100	158,009	61,909
Charges for services	282,887	282,887	283,511	624
Court fines	292,200	292,200	449,953	157,753
Donations and grants	30,546	30,546	42,210	11,664
Insurance proceeds	30,871	30,871	170,030	139,159
Interest	23,000	23,000	40,644	17,644
Miscellaneous revenue	10,000	10,000	10,641	641
Total Revenues	4,758,938	4,758,938	5,262,878	503,940
Expenditures:				
Current:				
Administration	703,629	703,680	644,300	59,380
Tourism	26,200	26,200	33,154	(6,954)
City council	13,950	13,950	13,626	324
Public safety	2,475,865	2,475,865	2,418,678	57,187
Animal services	180,171	180,171	168,543	11,628
Library	182,700	182,700	175,844	6,856
Public works-streets	435,536	435,485	357,083	78,402
Municipal court	123,592	123,592	126,762	(3,170)
Parks and recreation	75,465	75,465	86,318	(10,853)
Development services	294,502	294,502	259,072	35,430
Debt Service	119,568	119,568	68,917	50,651
Capital Outlay	250,201	448,901	382,971	65,930
Total Expenditures	4,881,379	5,080,079	4,735,268	344,811
Excess of Revenues over (under) Expenditures	(122,441)	(321,141)	527,610	848,751
Other Financing Sources (Uses):				
Loan Proceeds	75,000	75,000	84,564	9,564
Sale of Assets	10,000	10,000	-	(10,000)
Transfers out	-	-	(33,308)	(33,308)
Transfers in	-	-	6,534	6,534
Total Other Financing Sources (Uses)	85,000	85,000	57,790	(27,210)
Net Change in Fund Balance	(37,441)	(236,141)	585,400	821,541
Fund Balance – October 1 (beginning)	1,282,699	1,282,699	1,282,699	-
Fund Balance – September 30 (ending)	$ 1,245,258	$ 1,046,558	$ 1,868,099	$ 821,541

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Lake Dallas (the "City") are presented in accordance with generally accepted accounting principles applicable to state and local governmental units as set forth by the Governmental Accounting Standards Board ("GASB).

In fiscal year 2004, the City implemented GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for the State and Local Governments,* GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* which provides additional guidance for the implementation of GASB Statement 34, GASB Statement No. 38, *Certain Financial Statement Disclosures*, which changes note disclosures requirements for governmental entities, and GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements,* which clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where difference have arisen, or potentially could arise, in interpretation and practice of GASB Statement No. 34.

GASB Statements No. 34 established a new financial reporting model for state and local governments that included the addition of management's discussion and analysis, government-wide financial statements, required supplementary information and the elimination of the use of account groups to the already required fund financial statements and notes. GASB Statement No. 37 provided additional guidance in reporting infrastructure, program revenues and major criteria.

The GASB determined that fund accounting has and will continue to be essential in helping governments to achieve fiscal accountability and should, therefore, be retained. The GASB also determined that the government-wide financial statements are needed to allow users of financial reports to assess a government's operational accountability. The new GASB model integrates fund-based financial reporting and government-wide financial reporting as complementary components of a single comprehensive financial reporting model.

The following is a summary of the more significant accounting policies.

A. <u>Reporting Entity</u>

The City of Lake Dallas (City) is a municipal corporation governed by an elected mayor and five-member council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The criteria for including organizations as component units within the City's reporting entity, as set forth in Section 2100 GASB's <u>Codification of Governmental Accounting and Financial Reporting Standards</u>, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is fiscal dependency by the organization on the City

Blended component units, although legally separate entities, are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

The City of Lake Dallas, as of September 30, 2019 has one discretely presented component unit as defined by GASB criteria- the Lake Dallas Community Development Corporation. Separately–issued financial statements for the component unit may be obtained by contacting the City of Lake Dallas.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The City had no business-type activities during the period.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for government funds, proprietary funds, and fiduciary funds, even though the latter are excluded for the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The City had no proprietary funds or fiduciary funds during the period.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. There are no investments as this is a pay-as-you-go plan.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund – The General fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – These funds are established to account for funds restricted for specified purposes. For many funds in this type, project accounting is employed to maintain integrity for the various sources of funds.

Debt Service Fund – The Debt Service Fund accounts for the use of debt service taxes collected for the purpose of retiring bond and certificates of obligation principal and paying interest due.

Capital Projects Fund – The Capital Projects Funds accounts for proceeds from the sale of Certificates of Obligation and General Obligation Bonds to be used for authorized acquisition, construction, or renovation projects. Upon completion of a project, any unused debt proceeds, if any, are used to retire related debt principal.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first when appropriate, then unrestricted resources as they are needed.

D. Cash and Investments

The City's cash and investments are considered to be cash on hand, demand deposits and short-term investments in State investment pools.

E. Receivable and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the period are referred to as "due to/from other funds" or "advances to/from other funds."

Property tax receivables are shown net of an allowance for uncollectibles.

F. Property Taxes

Ad valorem taxes are levied from valuations assessed as of January 1 and recognized as revenue on the date of levy, on October 1. Property tax receivables are recognized when the City has an enforceable claim against the property owner. In the governmental funds, property tax revenue is recognized in the fiscal period for which the taxes are levied, provided that they become available. Available means collected within the current period, or expected to be collected soon enough thereafter, to be used to pay current liabilities. The City's availability period is sixty days. Taxes collected prior to the levy date to which they apply are recorded as unavailable revenues and recognized as revenue of the period to which they apply.

Current taxes are due on October 1 and become delinquent if unpaid on February 1. Taxes unpaid as of February 1 are subject to penalty and interest as the City Council provides by ordinance. On January 1 of each year, a tax lien attaches to property to secure all taxes, penalties and interest ultimately imposed.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid in the government-wide and fund financial statements. These items consist primarily of prepaid insurance.

H. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., streets, roads, sidewalks and similar items), are reported in the governmental activities column in the government-wide financial statements. The City defines capital assets as assets with an initial individual cost of more than $1000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the time received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest incurred during the construction phase of capital assets of governmental activities is not included as part of the capitalized value of the assets constructed.

Depreciation expense is calculated on the straight-line method. Depreciation methods are designed to amortize the cost of the assets over their estimated useful lives. Estimated useful lives of major categories of property are as follows:

Category	Estimated Life
Buildings	25-40 years
Street infrastructure	15 years
Machinery and equipment	7-10 years
Vehicles	5-7 years

I. Compensated Absences

It is the City's policy to permit employees to accumulate certain earned but unused vacation and sick pay benefits. When an employee separates from service with the City, the employee is entitled to receive pay for earned but unused vacation and sick pay. All such vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

K. Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

L. Budgets and Budgetary Accounting

Prior to September 1, the City Manager submits to the City Council a proposed budget for the ensuing fiscal year. At the meeting of the City Council at which the budget is submitted, the City Council fixes the time and place of the public hearing on the budget and causes to be published a notice of the budget hearing. After the budget hearing the budget may be adopted by a favorable vote of the majority vote of the Council. Upon adoption the budget is filed with the City Secretary and the County Clerk of Denton County.

The City Manager is authorized to transfer budgeted amounts between departments with any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures should not exceed appropriations at the department level, the classification level as reported in the combined financial statements. Unused appropriations lapse at the end of each fiscal year.

Budgets for the general fund and debt service fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget was amended once during the year by the City Council. Any amendments are reflected in the official minutes of the Council.

2. DEPOSITS AND INVESTMENTS

The City's funds are required to be deposited and invested under the terms of a depository agreement. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the agreement. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

1. Cash Deposits:

At September 30, 2019, the carrying amount of the City's deposits in checking accounts and interest-bearing savings accounts was $93,295 and the bank balance was $223,095. The City's cash deposits at September 30, 2019 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

2. Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptance, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

In compliance with the Public Funds Investment Act, the City has adopted a deposit and investment policy. That policy addresses the following risks:

a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. As of September 30, 2019, the City's cash balances totaled $223,095. This entire amount was either collateralized with securities held by the City's financial institution's agent in the City's name or covered by FDIC insurance. Thus, the City's deposits are not exposed to custodial credit risk.

b. Custodial Credit Risk – Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2019, the City held all of its investments in two public funds investment pools – TexPool and LOGIC. Investments in external investment pools are considered unclassified as to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

c. Credit Risk: This is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. The City has no policy relating to the credit risk of investments. The credit quality rating for LOGIC at year-end was AAA (Standard & Poor's) and for TexPool was AAAm (Standard & Poor's).

d. Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The City has no formal policy relating to interest rate risk but manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase. The weighted average maturity for the TexPool and LOGIC investment pools is less than 60 days.

e. Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. At September 30, 2019, the City was not exposed to foreign currency risk.

f. Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the City's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent or more in the securities of a single issuer. Investment pools are excluded from the 5 percent disclosure requirement.

The City's investments at September 30, 2019 are shown below:

Name	Carrying Amount	Market Value
TexPool Investment Pool	$3,729,786	$3,729,786
LOGIC Investment Pool	368,950	368,950
Total	$4,098,736	$4,098,736

Fair Value Measurements

The City categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that ae measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based in the lowest level input that is significantly to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The City's investments in the TexPool and LOGIC investment pools (statewide 2a7-like external investment pools) are not required to be measured at fair value but are measured at amortized cost.

3. FUND BALANCE

The City has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.

- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Court security and technology fees are being restricted because their use is restricted pursuant to the regulations that allow the collection of those fees. Child safety fees, juvenile case management fees, state LEOSE training fees and drug seizure funds are being restricted because their use is restricted by law in a similar manner to these specific purposes. Debt service funds are being restricted because their use is restricted for the purpose of retiring long-term debt.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. The Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council has no committed fund balance as of September 30, 2019.

- Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Council or through the Council delegating this responsibility to other individuals in the City. Under the City's policy, only the Council may assign amounts for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The City assigned fund balance resources of various funds accounted for through the special revenue fund.

- Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Council has provided otherwise in its commitment or assignment actions.

The Council has expressed an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 18) and are described below:

General Fund

The General Fund has unassigned fund balance of $1,851,295 at September 30, 2019. Prepaid costs of $16,804 are considered nonspendable fund balance.

Special Revenue Funds

The fund balances of the Court Technology Fund and Court Security Fund (totaling $61,635) are shown as restricted for those purposes. The fund balances of the Street Maintenance Tax Fund ($243,955) and the Hotel Occupancy Tax Fund ($70,766) are shown as restricted for those purposes. The fund balances of the LEOSE Training Fund, Juvenile Case Management Fund, Drug Seizure Fund, Child Safety Fund, Forensic Testing Fund, Park Improvement Fund and Willow Grove Camping Fees Fund (totaling $241,459) are shown as restricted for those purposes also. The fund balances of the Kids N Cops Fund, Library Donations Fund and Animal Rescue Fund (totaling $30,191) have been assigned for use in the activities that generated those funds.

Debt Service Funds

The Debt Service Fund has restricted fund balance of $317,931 at September 30, 2019 that is restricted by law for use in retiring long-term debt.

3. RECEIVABLES

Government-wide receivables as of September 30, 2019, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service Fund	Special Revenue Fund	Total
Receivables:				
Property taxes	$ 68,505	$ 14,700	$ -	$ 83,205
Sales taxes	190,617	-	38,123	228,740
Occupancy tax	-	-	20,025	20,025
Franchise tax	23,560	-	-	23,560
Other	8,566	-	18,008	26,574
Gross Receivables	291,248	14,700	76,156	382,104
Less: Uncollectible allowance	16,441	3,528	-	19,969
Net Total Receivables	$ 274,807	$ 11,172	$ 76,156	$ 362,135

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal period, the unavailable revenue reported in the governmental funds relates to delinquent property taxes.

5. INTERFUND BALANCES AND TRANSFERS

Interfund balances at September 30, 2019, consisted of the following individual fund receivables and payables:

Fund	Advances to Other Funds	Advances from Other Funds
General Fund		
Special Revenue Funds:		
Street Maintenance Tax	$ 71,906	$ -
Drug Seizure Fund	7,567	-
VAWA Grant	21,936	-
Police Auction	-	25,870
Debt Service Fund	-	2,937
Total General Fund	101,409	28,807
Special Revenue Fund		
General Fund	-	75,539
Total Special Revenue Fund	-	75,539
Debt Service Fund		
General Fund	2,937	-
Total Debt Service Fund	2,937	-
Total	$ 104,346	$ 104,346

Virtually all of the above interfund balances are short-term loans due to the fact that checking account balances for most governmental funds are pooled into one demand account. There are no interfund balances that are not expected to be repaid within one year.

Interfund transfers for the year ended September 30, 2019 consisted of the following individual amounts:

Fund	Transfers to Other Funds	Transfers from Other Funds
General Fund:		
Debt Service Fund	$ 281,661	$ -
Drug Seizure Fund	-	6,534
Debt Service Fund:		
General Fund	-	281,661
Special Revenue Fund:		
Kids N Cops Fund	-	5,000
Child Safety Fund	5,000	-
Drug Seizure Fund	6,534	-
Total	$ 293,195	$ 293,195

Interfund transfers during the year include the following:

- Transfers from Lake Dallas Community Development Corporation to the debt service fund as reimbursement of payments of long-term debt - $201,131.
- Transfer from the general fund to the capital projects fund for use with the certificates of obligation proceeds on construction projects - $32,799.

- Transfer of $5,000 from the child safety special revenue fund and $500 from the general fund to the Kids N Cops special revenue fund for use in that program.
- Transfer from the drug seizure special revenue fund to the general fund of drug seizure funds - $6,534.
- Transfer of a general fund TexPool parks improvement account to the Parks Improvement special revenue fund - $9.

6. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 397,872	$ -	$ -	$ 397,872
Construction in Progress	-	1,659	-	1,659
Total capital assets, not being depreciated	397,872	1,659	-	399,531
Capital assets, being depreciated:				
Buildings and Improvements	3,043,888	17,675	-	3,061,563
Street and Parks	10,655,342	14,377	-	10,669,719
Equipment and Vehicles	1,634,015	133,271	-	1,767,286
Total capital assets, being depreciated	15,333,245	165,323	-	15,498,568
Less accumulated depreciation for:				
Buildings and Improvements	(1,158,649)	(75,669)	-	(1,234,318)
Street and Parks	(5,252,021)	(454,834)	-	(5,706,855)
Equipment and Vehicles	(1,061,705)	(175,195)	-	(1,236,900)
Total accumulated depreciation	(7,472,375)	(705,698)	-	(8,178,073)
Total capital assets, being depreciated, net	7,860,870	(540,375)	-	7,320,495
Governmental activities capital assets, net	$ 8,258,742	$(538,716)	$ -	$ 7,720,026

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	$ 18,848
Public Safety	151,921
Animal Services	28,144
Public Works-Streets	426,921
Municipal Court	1,842
Parks and Recreation	76,816
Development Services	746
Library	460
Total depreciation expense – Governmental activities	$705,698

7. LONG TERM DEBT

Long term debt of the City consists of four general obligation bond series, one certificate of obligation series, equipment loans and compensated absences. All long-term debt represents transactions in the City's governmental activities.

The City has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas (SID), which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the City.

The following is a summary of the changes in the City's Long-term Debt for the year ended September 30, 2019:

Description	Interest Rate Payable	Amounts Outstanding 10/01/18	Refunded/ Additions	Retired	Amounts Outstanding 09/30/19	Due Within One Year
Bonded Indebtedness:						
2008 General Obligation	4.21%	$ 615,000	$ -	$ 50,000	$ 565,000	$ 55,000
2012 General Obligation	1.499%	535,000	-	145,000	390,000	150,000
2018 General Obligation	2.81%	1,375,000	-	145,000	1,230,000	145,000
2019 General Obligation	1.86%	-	725,000	-	725,000	65,000
Total Bonded Indebtedness		2,525,000	725,000	340,000	2,910,000	415,000
Certificates of Obligation:						
2009 Series	4.26%	745,000	-	745,000	-	-
2019 Series		-	1,565,000	-	1,565,000	115,000
Total Cert. of Obligation		745,000	1,565,000	745,000	1,565,000	115,000
Equipment Loans		246,829	84,564	59,011	272,382	76,330
Compensated Absences		242,702	-	11,439	231,263	-
Total Long-Term Debt		$3,759,531	$2,374,564	$1,155,450	$ 4,978,645	$ 606,330

General Obligation Bonds are direct obligations issued on a pledge of the general taxing power for the payment of the debt obligations of the City. General Obligation Bonds require the City to compute, at the time taxes are levied, the rate of tax required to provide (in each year bonds are outstanding) a fund to pay interest and principal at maturity. The City is in compliance with this requirement.

The retirement of accrued compensated absences is provided by financial resources of the General Fund.

8. DEBT SERVICE REQUIREMENTS TO MATURITY

Presented below is a summary of general obligation bond requirements to maturity:

Year Ended September 30,	Principal	Interest	Total Requirements
2020	$ 415,000	$ 76,409	$ 491,409
2021	425,000	67,834	492,834
2022	365,000	57,753	422,753
2023	290,000	48,523	338,523
2024	295,000	40,199	335,199
2025-2029	1,120,000	77,296	1,197,296
Total	$ 2,910,000	$ 368,014	$ 3,278,014

Presented below is a summary of certificates of obligation requirements to maturity:

Year Ended September 30,	Principal	Interest	Total Requirements
2020	$ 115,000	$ 26,927	$ 141,927
2021	120,000	27,550	147,550
2022	165,000	25,270	190,270
2023	155,000	22,135	177,135
2024	160,000	19,190	179,190
2025-2029	850,000	49,020	899,020
Total	$ 1,565,000	$ 170,092	$ 1,735,092

9. DEFEASED BONDS OUTSTANDING

On September 5, 2019, the City issued $725,000 (par value) in general obligation refunding bonds with a 1.86% interest rate to advance refund $690,000 of certificates of obligation. The general obligation refunding bonds were issued at par, and, after paying issuance costs of $32,224, the net proceeds were $692,776. The net proceeds from the issuance of the general obligation refunding bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the bond matures. The advance refunding met the requirements of an in-substance debt defeasance and the certificates of obligation were removed from the City's long-term liabilities.

As a result of the advance refunding, the City decreased its total debt service requirements by $62,292 which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of $54,769.

In prior years, the City issued refunding bonds in a similar manner to defease other outstanding bonds for the purpose of consolidation and to achieve debt service savings. The City placed the proceeds from the refunding issues in irrevocable escrow accounts with a trust agent to ensure payment of debt service on the refunded bonds.

Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City's financial statements. Although defeased, the refunded debt from those earlier issues will not be actually retired until the call dates have come due or until maturity if they are not callable issues. On September 30, 2019, $1,570,000 of bonds outstanding are considered defeased.

10. SHORT-TERM FINANCING

Short-term financing consists of a commercial loan obtained at Independent Bank for the purchase of equipment and refinanced through Government Capital Corporation with Citizens 1st Bank. A summary of the activity on the loan during the fiscal year ended September 30, 2019 is as follows:

Description	Interest Rate	Amounts Outstanding 10/01/18	Additions	Retired	Amounts Outstanding 09/30/19
Citizens 1st Bank	3.544%	$ 72,736	$ -	$34,304	$ 38,432
Total		$ 72,736	$ -	$34,304	$ 38,432

11. EQUIPMENT LOANS

The City has obtained financing through Government Capital Corporation for the purchase of police vehicles and other equipment. A summary of the activity on the loans during the current fiscal year is as follows:

Description	Interest Rate	Amounts Outstanding 10/01/18	Additions	Retired	Amounts Outstanding 09/30/19
Equipment loan -					
Government Capital Corp	2.997%	$ 246,829	$ -	$ 59,011	$ 187,818
Equipment loan -					
Government Capital Corp	4.25%	-	84,564	-	84,564
Total		$ 246,829	$ 84,564	$ 59,011	$ 272,382

Presented below is a summary of debt service requirements to maturity:

Year Ended September 30,	Principal	Interest	Total Requirements
2020	$ 76,330	$ 9,226	$ 85,556
2021	78,812	6,744	85,556
2022	81,377	4,179	85,556
2023	17,601	1,528	19,129
2024	18,262	867	19,129
Total	$ 272,382	$ 22,544	$ 294,926

12. DEFINED BENEFIT PENSION PLANS

Plan Description

The City of Lake Dallas participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at *www.tmrs.com.*

All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2018	Plan Year 2019
Employee deposit rate	7.0%	7.0%
Employer deposit rate	13.71%	12.70%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5,0/20	60/5,0/20
Updated Service Credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity Increase (to retirees)	70% of CPI Reporting	70% of CPI Reporting

Employees covered by benefit terms.

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	41
Inactive employees entitled to buy not yet receiving benefits	47
Active employees	31
	119

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each City is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Lake Dallas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Lake Dallas were 13.71% and 12.70% in calendar years 2018 and 2019, respectively. The City's contributions to TMRS for the year ended September 30, 2019 were $231,778, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. For cities with fewer than twenty employees, more conservative methods and assumptions are used. First, lower termination rates are used, with maximum multipliers of 75% for employers with less than 6 members, 85% for employers with 6 to 10 members, and 100% for employers with 11 to 15 members. There is also a load on the life expectancy for employers with less than 15 active members. The life expectancy is loaded by decreasing the mortality rates by 1% for every active member less than 15. For underfunded plans, the maximum amortization period for amortizing gains and losses is decreased from current levels by 1 year for each active member less than the 20 member threshold. Once the plan is overfunded, the amortization period reverts back to the standard amortization period. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 through December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Portfolio Real Rate of Return*
Domestic Equity	17.5%	4.30%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.39%
Real Return	10.0%	3.78%
Real Estate	10.0%	4.44%
Absolute Return	10.0%	3.56%
Private Equity	5.0%	7.75%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/2017	$8,786,112	$8,375,815	$410,297
Changes for the year:			
Service Cost	312,484	-	312,484
Interest	589,594	-	589,594
Change in benefit terms	-	-	-
Difference between expected and actual experience	7,609	-	7,609
Changes of assumptions	-	-	-
Contributions – employer	-	247,704	(247,704)
Contributions – employee	-	128,821	(128,821)
Net investment income	-	(250,791)	250,791
Benefit payments, including refunds of employee contributions	(415,258)	(415,258)	-
Administrative expense	-	(4,849)	4,849
Other changes	-	(253)	253
Net changes	494,429	(294,626)	789,055
Balance at 12/31/2018	**$9,280,541**	**$8,081,189**	**$ 1,199,352**

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$2,574,671	$1,199,352	$89,912

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

<u>Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</u>

For the year ended September 30, 2019, the City recognized pension expense of $289,114.

At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 4,003	$50,873
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	747,768	318,220
Contributions subsequent to the measurement date	163,010	-
Total	$914,781	$369,093

$163,010 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2020	$104,686
2021	57,511
2022	57,250
2023	163,231
2024	-
Thereafter	-

13. OTHER POST EMPLOYMENT BENEFITS

Plan Description

The City also participates in a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage (Supplemental Death Benefits) for their active members, including or not including retirees.

Benefits Provided

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of $7,500. As the SDBF covers both active and retiree employees, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan. Texas Local Government Code Section 177.001 assigns the authority to establish and amend benefit provisions to the City Council. At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	9
Active employees	31
Total	54

Contributions

The City contributes to the SDBF program at a contractually required rate. An annual actuarial valuation is performed, and the contractual rate is equal to the cost of providing one-year term life insurance. The premium rate is expressed as a percentage of the covered payroll of members employed by the participating employer. There is a one-year delay between the actuarial valuation that serves as the basis for the employer contribution rate and the calendar year when the rate goes into effect.

The SDBF program is voluntary and employers can cease participation by adopting an ordinance before November 1 of any year to be effective the following January 1. Therefore, the funding policy of the program is to ensure that adequate resources are available to meet all insurance benefit payments for the upcoming year. It is not the intent of the funding policy to pre-fund retiree term life insurance during employees' entire careers. The City's contribution, which equaled the required contribution, was as follows for the year ended September 30:

	2019
Employer rate	0.25%
Employer contributions	$ 736

Actuarial Assumptions

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5%
Salary increases	3.50% to 10.5%,
Discount rate	3.71%, including inflation

Mortality rates for service retirees were based on the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Mortality rates for disabled retirees were based on the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a three-year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2018 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014.

The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. A discount rate of 3.71% was based on the 20-Year Municipal GO AA Index as of December 31, 2018.

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At September 30, 2019, the City reported a total OPEB liability of $85,045 measured at December 31, 2018. For the year ended September 30, 2019, the City recognized OPEB expense of $2,138.

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

Changes in the total OPEB liability for the measurement year ended December 31, 2018 are as follows:

Changes in Total OPEB Liability	Total OPEB Liability
Balance at December 31, 2017	$ 83,925
Changes for the year:	
Service cost	4,601
Interest on total OPEB liability	2,842
Changes of benefit terms	-
Effect of economic/demographic experience	1,209
Effect of assumption changes or inputs	(6,796)
Benefit payments*	(736)
Balance as of December 31, 2018	$ 85,045

*Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Discount Rate Sensitivity Analysis

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.71%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.71%) or 1 percentage point higher (4.71%) than the current rate.

	1% Decrease in Discount Rate (2.71%)	Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
Total OPEB liability	$103,709	$85,045	$71,125

At December 31, 2018, the City reported its deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 958	$ -
Changes in actuarial assumptions	-	1,240
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	552	-
Total	$ 1,510	$1,240

Deferred outflows of resources related to OPEB resulting from contribution subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended September 30, 2020 in the amount of $552. The other net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Year ended September 30:	
2020	$ 311
2021	311
2022	47
2023	(951)
2024	-
Thereafter	-

14. LITIGATION AND CONTINGENCIES

The City participates in some state and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectibility of any related receivable at September 30, 2019 may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

15. RISK MANAGEMENT

Liability and property insurance coverage is provided by TML Intergovernmental Risk Pool. The City retains, as a risk only, the deductible amounts for each declaration of coverage. There were no reductions in coverage in the past fiscal year and there were no settlements exceeding insurance coverage in each of the past three fiscal years.

The City is a member of the Texas Municipal League Intergovernmental Risk Pool. Insurance coverage of the City is divided into the following types: property, crime, general liability, public official's liability, auto liability, auto physical damage, auto catastrophic, inland marine (mobile equipment), law enforcement liability, and boiler and machinery.

16. SUBSEQUENT EVENTS

Management has reviewed events subsequent to September 30, 2019 through January 22, 2020, which is the date the financial statements were available to be issued. No events were identified that are required to be disclosed in the financial statements.

17. PRIOR PERIOD ADJUSTMENT

In fiscal year 2019, the City implemented GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions (OPEB)*. As a result, the beginning net position of the City's governmental activities has been restated on the Statement of Activities to reflect the net OPEB liability and deferred outflows of resources relating to TMRS contributions made after the prior measurement date of the plan. The following illustrates the effect of the prior period adjustment:

Beginning Net Position – As Originally Presented	$ 5,928,778
Restatement due to:	
Net OPEB liability (measurement date as of December 31, 2017)	(83,925)
Deferred Outflows:	
City contributions made to TMRS during the fiscal year	552
Beginning Net Position – As Restated	$ 5,845,405

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	$ 312,484	$ 310,358	$ 304,544	$ 280,697	$ 254,024
Interest (on the Total Pension Liability)	589,594	573,047	548,546	542,064	493,307
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	7,609	(198,331)	(108,277)	(239,049)	235,740
Change of assumptions	-	-	-	98,743	-
Benefit payments, including refunds of employee contributions	(415,258)	(466,739)	(302,728)	(320,372)	(279,382)
Net Change in Total Pension Liability	494,429	218,335	442,085	362,083	703,689
Total Pension Liability - Beginning	8,786,112	8,567,777	8,125,692	7,763,609	7,059,920
Total Pension Liability - Ending (a)	$ 9,280,541	$ 8,786,112	$ 8,567,777	$ 8,125,692	$ 7,763,609
Plan Fiduciary Net Position					
Contributions - Employer	$ 247,704	$ 241,581	$ 222,894	$ 214,231	$ 236,507
Contributions - Employee	128,821	124,713	124,265	123,422	124,103
Net Investment Income	(250,791)	1,032,735	469,202	10,212	370,300
Benefit payments, including refunds of employee contributions	(415,258)	(466,739)	(302,728)	(320,372)	(279,382)
Administrative Expense	(4,849)	(5,350)	(5,298)	(6,220)	(3,866)
Other	(253)	(271)	(285)	(307)	(318)
Net Change in Plan Fiduciary Net Position	(294,626)	926,669	508,050	20,966	447,344
Plan Fiduciary Net Position - Beginning	8,375,815	7,449,146	6,941,096	6,920,130	6,472,786
Plan Fiduciary Net Position - Ending (b)	$ 8,081,189	$ 8,375,815	$ 7,449,146	$ 6,941,096	$ 6,920,130
Net Pension Liability - Ending (a) - (b)	$ 1,199,352	$ 410,297	$ 1,118,631	$ 1,184,596	$ 843,479
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.08%	95.33%	86.94%	85.42%	89.14%
Covered Employee Payroll	$ 1,840,305	$ 1,781,620	$ 1,775,768	$ 1,768,037	$ 1,763,314
Net Pension Liability as a Percentage of Covered Employee Payroll	65.17%	23.03%	62.99%	67.00%	47.83%

Note: The information from this schedule corresponds with the period covered as of the Plan's measurement dates of December 31. Plan information was unavailable prior to 2014. Ten years will ultimately be displayed.

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR FISCAL YEAR 2019

	2019	2018	2017	2016	2015
Contractually Required Contribution	$ 231,778	$ 233,663	$ 249,853	$ 224,395	$ 224,355
Contribution in Relation to the Contractually Required Contribution	(231,778)	(233,663)	(249,853)	(224,395)	(224,355)
Contribution Deficiency (Excess)	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
City's Covered-Employee Payroll	$ 1,840,307	$ 1,701,413	$ 1,838,908	$ 1,765,570	$ 1,768,037
Contributions as a Percentage of Covered-Employee Payroll	12.59%	13.73%	13.59%	12.71%	12.69%

Note: The information from this schedule corresponds with the City's fiscal years ended September 30. Plan information was unavailable prior to 2014. Ten years will ultimately be displayed.

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR FISCAL YEAR 2019

	2019
Total OPEB Liability	
Service cost	$ 4,601
Interest on total OPEB liability	2,842
Changes of benefit terms	-
Differences between expected and actual experience	1,209
Change of assumptions	(6,796)
Benefit payments/refunds of contributions	(736)
Net change in total OPEB liability	1,120
Total OPEB liability, beginning	83,925
Total OPEB liability, ending	$ 85,045
Covered employee payroll	$ 1,840,305
Net OPEB liability as a percentage of covered payroll	4.62%

Note: The information from this schedule corresponds with the period covered as of the Plan's measurement dates of December 31. Plan information was unavailable prior to 2018. Ten year will ultimately be displayed.

No assets are accumulated in a trust as defined by GASB 75. Benefits are on a pay as you go basis.

Note A – Net Pension Liability – Texas Municipal Retirement System

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 10.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Changes of Benefit Terms

Increased employee contribution rate from 5% to 6%.

Changes in the Size or Composition of the Population Covered by the Benefit Terms

There were no changes in the size or composition of the population covered by the benefit terms during the measurement period.

Changes of Assumptions

There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period.

Note B – Total OPEB Liability – Texas Municipal Retirement System

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Inflation	2.5%
Salary Increases	3.50% to 10.5%, including inflation
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

COMBINING & INDIVIDUAL FUND
STATEMENTS & SCHEDULES

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2019

	2018	2019
ASSETS		
Cash and cash equivalents	$ 1,243,138	$ 1,663,706
Receivables:		
Ad valorem tax	55,298	52,064
Sales tax	157,620	190,617
Franchise tax	15,045	23,560
Mixed beverage tax	-	6,639
Other	1,307	8,566
Due from other funds	48,973	78,476
Due from CDC	1,036	1,036
Prepaid costs	16,061	16,804
TOTAL ASSETS	$ 1,538,478	$ 2,041,468
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 97,996	$ 42,216
Accrued wages payable	34,860	40,025
Other liabilities	3,932	2,935
Short-term loan payable	72,736	38,432
Total Liabilities	209,524	123,608
Deferred Inflows of Resources:		
Unavailable revenue-property taxes	46,255	49,761
Total Deferred Inflows of Resources	46,255	49,761
Fund Balance:		
Nonspendable	16,061	16,804
Assigned	44,621	-
Unassigned	1,222,017	1,851,295
Total Fund Balance	1,282,699	1,868,099
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 1,538,478	$ 2,041,468

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2019

	2018	2019
REVENUES:		
Taxes:		
Property	$ 2,471,430	$ 2,708,472
Sales	846,860	945,848
Mixed beverage	20,517	23,997
Franchise	424,586	429,563
License and permits	145,356	158,009
Charges for services	278,971	283,511
Court fines	297,061	449,953
Donations and grants	31,546	42,210
Insurance proceeds	11,307	170,030
Interest	23,571	40,644
Miscellaneous	16,460	10,641
Total Revenues	4,567,665	5,262,878
EXPENDITURES:		
Current:		
Administration	662,906	644,300
Tourism	27,548	33,154
City council	9,551	13,626
Public safety	2,454,301	2,418,678
Animal services	181,798	168,543
Library	188,279	175,844
Public works – streets	340,945	357,083
Municipal court	183,043	126,762
Parks and facilities	77,904	86,318
Development services	298,061	259,072
Capital outlay	32,329	382,971
Debt service:		
Principal	61,372	59,011
Interest	8,261	9,906
Total Expenditures	4,526,298	4,735,268
Excess of Revenues over (under) Expenditures	41,367	527,610
OTHER FINANCING SOURCES (USES):		
Loan proceeds	-	84,564
Sale of assets	54,222	-
Transfers out	(281,661)	(33,308)
Transfers in	24,450	6,534
Total Other Financing Sources (Uses)	(202,989)	57,790
Net Change in Fund Balance	(161,622)	585,400
Fund Balance - October 1 (beginning)	1,444,321	1,282,699
Fund Balance - September 30 (Ending)	$ 1,282,699	$ 1,868,099

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
Ad valorem tax	$ 2,709,584	$ 2,708,472	$ (1,112)
Sales tax	856,750	945,848	89,098
Mixed beverage tax	20,000	23,997	3,997
Franchise tax	407,000	429,563	22,563
Court fines and fees	292,200	449,953	157,753
Library donations, fines, memberships	6,950	9,092	2,142
Library funding	29,046	29,046	-
Denton County funding	-	3,507	3,507
Building permits	30,000	27,308	(2,692)
Park administration fees	15,000	15,000	-
Other permits and fees	66,100	130,701	64,601
School resource officer reimbursements	63,285	63,285	-
Rent - fire station	45,042	45,042	-
Other rentals	4,275	3,118	(1,157)
Parks maintenance	30,000	30,000	-
Staff/office services - EDC/CDC	42,000	42,000	-
Interest earned	23,000	40,644	17,644
Animal services	28,500	23,702	(4,798)
Special events	47,835	48,765	930
Donations/grants	1,500	13,164	11,664
Insurance proceeds	30,871	170,030	139,159
Other revenue	10,000	10,641	641
TOTAL REVENUE	$ 4,758,938	$ 5,262,878	$ 503,940

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
ADMINISTRATION:			
Personnel:			
Salaries	$ 312,682	$ 284,362	$ 28,320
Retirement	40,572	40,618	(46)
Longevity pay	996	312	684
Insurance	36,049	12,474	23,575
Payroll taxes	5,211	4,125	1,086
Total Personnel	395,510	341,891	53,619
Supplies, Repairs and Services:			
Insurance	50,000	46,717	3,283
Office expense	9,400	3,109	6,291
Operating supplies	5,400	7,702	(2,302)
Travel and training	11,225	11,088	137
Ads and public notices	2,000	1,596	404
Publications	500	2,822	(2,322)
Printing	7,000	15,006	(8,006)
Dues and memberships	5,500	5,490	10
Postage	3,000	2,652	348
Telephone and utilities	38,000	42,178	(4,178)
Consultants and professionals	15,000	18,501	(3,501)
Legal services	45,000	57,483	(12,483)
Audit	17,000	16,000	1,000
Election costs	8,500	-	8,500
Tax appraisal fees	21,000	18,185	2,815
Email hosting services	6,400	2,002	4,398
Financial advisory services	3,500	-	3,500
SPAN	1,300	1,300	-
Civic Plus	4,745	4,745	-
Software maintenance	28,000	24,831	3,169
Maintenance and repair - building	21,500	18,180	3,320
Miscellaneous	4,200	2,822	1,378
Total Supplies, Repairs and Services	308,170	302,409	5,761
TOTAL ADMINISTRATION	703,680	644,300	59,380

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
CITY COUNCIL:			
Supplies, Repairs and Services:			
Office expense	$ -	$ 222	$ (222)
Uniforms	600	491	109
Travel and training	6,000	8,087	(2,087)
Dues and memberships	1,700	-	1,700
Legislative	5,000	3,790	1,210
Flowers/gifts/plaques	650	1,036	(386)
Total Supplies, Repairs and Services	13,950	13,626	324
TOTAL CITY COUNCIL	13,950	13,626	324
TOURISM:			
Supplies, Repairs and Services:			
Community events	1,200	8,154	(6,954)
Fireworks	25,000	25,000	-
Total Supplies, Repairs and Services	26,200	33,154	(6,954)
TOTAL TOURISM	26,200	33,154	(6,954)
PUBLIC SAFETY:			
Police Department:			
Personnel:			
Salaries	971,027	906,966	64,061
Retirement	121,797	116,391	5,406
Longevity pay	5,544	6,234	(690)
Insurance	166,050	172,498	(6,448)
Payroll taxes	16,356	13,054	3,302
Total Personnel	1,280,774	1,215,143	65,631

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Office expense	$ 5,720	$ 5,653	$ 67
Supplies	21,225	22,620	(1,395)
Printing	3,000	2,368	632
Travel and training	6,450	2,612	3,838
Physicals and evaluations	2,200	2,142	58
Ads and public notices	800	-	800
Publications	4,738	4,443	295
Dues and memberships	13,550	13,511	39
Uniforms	9,805	9,237	568
Utilities	9,900	4,980	4,920
Legal	5,000	2,668	2,332
SANE exams	-	2,624	(2,624)
Software maintenance	37,600	32,976	4,624
Property loss	500	-	500
Jail fees	5,000	250	4,750
Telephone	8,900	9,900	(1,000)
Communications	31,771	31,771	-
Consultants and professionals	6,850	15,026	(8,176)
Maintenance and repair - building	1,600	1,758	(158)
Maintenance and repair - equipment	6,775	6,774	1
Maintenance and repair - vehicles	14,100	34,017	(19,917)
Vehicle fuel	21,000	19,598	1,402
Total Supplies, Repairs and Services	216,484	224,928	(8,444)
Total Police Department	1,497,258	1,440,071	57,187
Fire Department:			
Contribution for services	978,607	978,607	-
Total Fire Department	978,607	978,607	-
TOTAL PUBLIC SAFETY	2,475,865	2,418,678	57,187

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
ANIMAL SERVICES:			
Personnel:			
Salaries	$ 109,707	$ 104,322	$ 5,385
Longevity pay	282	282	-
Retirement	10,524	10,035	489
Insurance	23,008	19,264	3,744
Payroll taxes	2,100	3,116	(1,016)
Total Personnel	145,621	137,019	8,602
Supplies, Repairs and Services:			
Office expense	900	374	526
Supplies	4,850	6,114	(1,264)
Travel and training	2,000	596	1,404
Physicals and evaluations	100	460	(360)
Land lease	1,300	1,285	15
Software maintenance	4,300	2,129	2,171
Uniforms	1,200	656	544
Telephone	1,200	855	345
Consultants and professionals	6,000	2,697	3,303
Utilities	9,500	12,155	(2,655)
Maintenance and repair - building	2,000	2,915	(915)
Maintenance and repair - vehicles	500	681	(181)
Vehicle fuel	700	607	93
Total Supplies, Repairs and Services	34,550	31,524	3,026
TOTAL ANIMAL SERVICES	180,171	168,543	11,628
LIBRARY:			
Personnel:			
Salaries	98,879	99,987	(1,108)
Longevity pay	72	72	-
Retirement	7,297	7,720	(423)
Insurance	7,900	7,167	733
Payroll taxes	3,642	4,067	(425)
Total Personnel	117,790	119,013	(1,223)

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Supplies	$ 2,500	$ 2,074	$ 426
Postage	1,000	375	625
Library books/materials	15,000	13,933	1,067
Information technology	16,500	10,895	5,605
Travel and training	2,000	2,320	(320)
Printing	3,000	4,456	(1,456)
Advertising	1,000	782	218
Dues and memberships	5,000	5,719	(719)
Telephone	360	472	(112)
Utilities	12,750	10,487	2,263
Maintenance and repair - building	5,800	5,318	482
Total Supplies, Repairs and Services	64,910	56,831	8,079
TOTAL LIBRARY	182,700	175,844	6,856
PUBLIC WORKS:			
Streets and Drainage:			
Personnel:			
Salaries	186,675	161,557	25,118
Retirement	22,068	20,480	1,588
Longevity pay	1,038	906	132
Insurance	47,788	48,446	(658)
Payroll taxes	1,666	2,499	(833)
Total Personnel	259,235	233,888	25,347
Supplies, Repairs and Services:			
Supplies	3,200	3,053	147
Travel and training	2,000	329	1,671
Uniforms	1,500	1,092	408
Telephone	1,900	1,525	375
Equipment rentals	6,350	1,799	4,551
Street lighting	51,000	53,993	(2,993)
Utilities	3,500	3,101	399
Engineering	60,000	17,997	42,003
Information technology	2,000	1,803	197

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Maintenance and repair - building	$ 800	$ 299	$ 501
Maintenance and repair - equipment	7,000	4,753	2,247
Maintenance and repair- vehicle	2,500	2,323	177
Maintenance - drainage	15,000	13,679	1,321
Maintenance - signs	8,000	5,621	2,379
Maintenance - trees	5,000	3,785	1,215
Vehicle fuel	6,500	8,043	(1,543)
Total Supplies, Repairs and Services	176,250	123,195	53,055
TOTAL PUBLIC WORKS	435,485	357,083	78,402
MUNICIPAL COURT:			
Personnel:			
Salaries	51,364	59,339	(7,975)
Longevity pay	372	372	-
Retirement	6,578	5,714	864
Insurance	7,711	8,664	(953)
Payroll taxes	902	748	154
Total Personnel	66,927	74,837	(7,910)
Supplies, Repairs and Services:			
Supplies	1,700	2,607	(907)
Travel and training	750	507	243
Printing	700	1,085	(385)
Dues and memberships	115	115	-
Legal services	12,000	11,291	709
MVBA fees	25,000	20,882	4,118
Municipal judge	14,400	14,400	-
Jury fees	500	187	313
Warrant roundup	1,500	851	649
Total Supplies, Repairs and Services	56,665	51,925	4,740
TOTAL MUNICIPAL COURT	123,592	126,762	(3,170)

	Budget	Actual	Variance Favorable (Unfavorable)
PARKS AND FACILITIES:			
Personnel:			
Salaries	$ 45,206	$ 49,073	$ (3,867)
Longevity pay	126	258	(132)
Retirement	3,940	5,310	(1,370)
Insurance	10,260	10,016	244
Payroll taxes	1,163	1,233	(70)
Total Personnel	60,695	65,890	(5,195)
Supplies, Repairs and Services:			
Supplies	2,370	1,536	834
Telephone	200	192	8
Uniforms	600	789	(189)
Physicals and evaluations	100	-	100
Mowing contract	-	5,954	(5,954)
Platting services	5,000	7,500	(2,500)
Park maintenance	-	339	(339)
Maintenance and repair - equipment	2,000	1,974	26
Maintenance and repair - vehicle	1,500	877	623
Vehicle fuel	3,000	1,267	1,733
Total Supplies, Repairs and Services	14,770	20,428	(5,658)
TOTAL PARKS AND FACILITIES	75,465	86,318	(10,853)
DEVELOPMENT SERVICES:			
Personnel:			
Salaries	146,774	150,321	(3,547)
Retirement	18,788	19,378	(590)
Longevity pay	108	108	-
Insurance	28,481	23,100	5,381
Payroll taxes	2,601	2,108	493
Total Personnel	196,752	195,015	1,737

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Supplies	$ 2,800	$ 3,201	$ (401)
Travel and training	2,000	979	1,021
Printing	1,500	379	1,121
Advertising	1,000	1,435	(435)
Dues and memberships	950	713	237
Telephone	1,100	1,004	96
Consultants and professionals	-	18,827	(18,827)
Software maintenance	3,200	1,479	1,721
Keep Lake Dallas Beautiful	500	687	(187)
Engineering	6,000	(14,658)	20,658
Inspection services	28,000	37,696	(9,696)
Health inspections	3,500	4,480	(980)
Property abatement	5,000	6,018	(1,018)
Comprehensive plan	40,000	-	40,000
Maintenance and repair - vehicles	1,000	659	341
Vehicle fuel	1,200	1,158	42
Total Supplies, Repairs and Services	97,750	64,057	33,693
TOTAL DEVELOPMENT SERVICES	294,502	259,072	35,430
CAPITAL OUTLAY:			
Capital outlay - information technology	20,000	28,828	(8,828)
Capital outlay - equipment	14,001	5,851	8,150
Capital outlay - vehicles	75,000	84,599	(9,599)
Capital outlay - building	339,900	263,693	76,207
TOTAL CAPITAL OUTLAY	448,901	382,971	65,930
DEBT SERVICE:			
Principal	104,044	59,011	45,033
Interest and fees	15,524	9,906	5,618
TOTAL DEBT SERVICE	119,568	68,917	50,651
TOTAL EXPENDITURES	$ 5,080,079	$ 4,735,268	$ 344,811

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CITY OF LAKE DALLAS, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Court Technology Fund	Court Security Fund	Street Maintenance Sales Tax	Hotel Occupancy Tax	Library Donations
ASSETS					
Cash and cash equivalents	$ 12,310	$ 45,361	$ 279,894	$ 50,741	$ 9,189
Receivables:					
Sales tax	-	-	38,123	-	-
Occupancy tax	-	-	-	20,025	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid costs	3,964	-	-	-	-
TOTAL ASSETS	$ 16,274	$ 45,361	$ 318,017	$ 70,766	$ 9,189
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	$ -	$ -	$ 2,156	$ -	$ -
Due to other funds	-	-	71,906	-	-
Total Liabilities	-	-	74,062	-	-
Fund Balance:					
Nonspendable	3,964	-	-	-	-
Restricted	12,310	45,361	243,955	70,766	-
Assigned	-	-	-	-	9,189
Total Fund Balance	16,274	45,361	243,955	70,766	9,189
TOTAL LIABILITIES AND FUND BALANCE	$ 16,274	$ 45,361	$ 318,017	$ 70,766	$ 9,189

Juvenile Case Management Fund	Drug Seizure Fund	Kids N Cops Fund	Police Auction	Forensic Testing	Willow Grove Park Fund	Animal Rescue Fund	Park Improvement Fund
$ 153,398	$ 13,163	$ 13,423	$ (25,870)	$ 8	$ 69,647	$ 7,579	$ 1,026
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	25,870	-	-	-	-
-	-	-	-	-	1,823	-	-
$ 153,398	$ 13,163	$ 13,423	$ -	$ 8	$ 71,470	$ 7,579	$ 1,026
$ -	$ -	$ -	$ -	$ -	$ 3,723	$ -	$ -
-	7,567	-	-	-	-	-	-
-	7,567	-	-	-	3,723	-	-
-	-	-	-	-	1,823	-	-
153,398	5,596	-	-	8	65,924	-	1,026
-	-	13,423	-	-	-	7,579	-
153,398	5,596	13,423	-	8	67,747	7,579	1,026
$ 153,398	$ 13,163	$ 13,423	$ -	$ 8	$ 71,470	$ 7,579	$ 1,026

CITY OF LAKE DALLAS, TEXAS
COMBINING BALANCE SHEET (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	VAWA Grant	LEOSE Training Fund	Child Safety Fund	Total
ASSETS				
Cash and cash equivalents	$ 3,928	$ 3,133	$ 16,338	$ 653,268
Receivables:				-
Sales tax	-	-	-	38,123
Occupancy tax	-	-	-	20,025
Other	18,008	-	-	18,008
Due from other funds	-	-	-	25,870
Prepaid costs	-	-	-	5,787
TOTAL ASSETS	$ 21,936	$ 3,133	$ 16,338	$ 761,081
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 5,879
Due to other funds	21,936	-	-	101,409
Total Liabilities	21,936	-	-	107,288
Fund Balance:				
Nonspendable	-	-	-	5,787
Restricted	-	3,133	16,338	617,815
Assigned	-	-	-	30,191
Total Fund Balance	-	3,133	16,338	653,793
TOTAL LIABILITIES AND FUND BALANCE	$ 21,936	$ 3,133	$ 16,338	$ 761,081

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CITY OF LAKE DALLAS, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Court Technology Fund	Court Security Fund	Street Maintenance Sales Tax	Hotel Occupancy Tax	Library Donations
Revenues:					
Taxes	$ -	$ -	$ 189,168	$ 32,321	$ -
Charges for services	-	-	-	-	-
Fines and fees	9,377	7,009	-	-	-
Donations and grants	-	-	-	-	2,878
Insurance proceeds	-	-	-	-	-
Interest earned	534	1,104	4,802	770	203
Total Revenues	9,911	8,113	193,970	33,091	3,081
Expenditures:					
Tourism	-	-	-	33,893	-
Public safety	-	-	-	-	-
Animal services	-	-	-	-	-
Municipal court	18,444	600	-	-	-
Parks and recreation	-	-	-	-	-
Library	-	-	-	-	2,835
Public works - streets	-	-	26,352	-	-
Capital outlay	-	4,906	14,164	-	-
Total Expenditures	18,444	5,506	40,516	33,893	2,835
Excess of Revenues over (under) Expenditures	(8,533)	2,607	153,454	(802)	246
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	(8,533)	2,607	153,454	(802)	246
Fund Balance – October 1 (beginning)	24,807	42,754	90,501	71,568	8,943
Fund Balance – September 30 (ending)	$ 16,274	$ 45,361	$ 243,955	$ 70,766	$ 9,189

Juvenile Case Management Fund	Drug Seizure Fund	Kids N Cops Fund	Police Auction	Forensic Testing	Willow Grove Park Fund	Animal Rescue Fund	Park Improvement Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	67,376	-	-
343	7,118	-	-	-	-	-	1,529
-	-	5,129	-	-	-	20,297	-
-	-	-	-	-	4,233	-	-
3,753	265	254	-	-	1,279	145	120
4,096	7,383	5,383	-	-	72,888	20,442	1,649
-	-	-	-	-	-	-	-
-	4,669	7,085	-	-	-	-	-
-	-	-	-	-	-	17,244	-
539	-	-	-	-	-	-	-
-	-	-	-	-	60,444	-	6,236
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,500	-	-
539	4,669	7,085	-	-	70,944	17,244	6,236
3,557	2,714	(1,702)	-	-	1,944	3,198	(4,587)
-	(6,534)	5,500	-	-	-	-	9
-	(6,534)	5,500	-	-	-	-	9
3,557	(3,820)	3,798	-	-	1,944	3,198	(4,578)
149,841	9,416	9,625	-	8	65,803	4,381	5,604
$ 153,398	$ 5,596	$ 13,423	$ -	$ 8	$ 67,747	$ 7,579	$ 1,026

CITY OF LAKE DALLAS, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	VAWA Grant	LEOSE Training Fund	Child Safety Fund	Total
Revenues:				
Taxes	$ -	$ -	$ -	$ 221,489
Charges for services	-	-	-	67,376
Fines and fees	-	-	13,646	39,022
Donations and grants	61,816	1,482	-	91,602
Insurance proceeds	-	-	-	4,233
Interest earned	-	88	557	13,874
Total Revenues	61,816	1,570	14,203	437,596
Expenditures:				
Tourism	-	-	-	33,893
Public safety	61,816	2,853	6,895	83,318
Animal services	-	-	-	17,244
Municipal court	-	-	-	19,583
Parks and recreation	-	-	-	66,680
Library	-	-	-	2,835
Public works - streets	-	-	-	26,352
Capital outlay	-	-	-	29,570
Total Expenditures	61,816	2,853	6,895	279,475
Excess of Revenues over (under) Expenditures	-	(1,283)	7,308	158,121
				-
Other Financing Sources (Uses):				-
Transfers in (out)	-	-	(5,000)	(6,025)
Total Other Financing Sources (Uses)	-	-	(5,000)	(6,025)
Net Change in Fund Balance	-	(1,283)	2,308	152,096
				-
Fund Balance – October 1 (beginning)	-	4,416	14,030	501,697
Fund Balance – September 30 (ending)	$ -	$ 3,133	$ 16,338	$ 653,793

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CITY OF LAKE DALLAS, TEXAS
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2019

	2018	2019
ASSETS		
Cash and cash equivalents	$ 161,547	$ 320,500
Receivables:		
Ad valorem tax	12,551	11,172
TOTAL ASSETS	$ 174,098	$ 331,672
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
Liabilities:		
Due to other funds	$ 2,937	$ 2,937
Total Liabilities	2,937	2,937
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	10,585	10,804
Total Deferred Inflows of Resources	10,585	10,804
Fund balance:		
Restricted for debt service	160,576	317,931
Total Fund Balance	160,576	317,931
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 174,098	$ 331,672

CITY OF LAKE DALLAS, TEXAS
DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2019

	2018	2019
REVENUES:		
Taxes:		
Property	$ 454,851	$ 441,257
Interest	6,699	10,099
TOTAL REVENUES	461,550	451,356
EXPENDITURES:		
Debt service:		
Principal retirement	545,000	395,000
Interest and fees	111,477	104,238
Bond issuance costs	27,379	28,118
TOTAL EXPENDITURES	683,856	527,356
Excess of Revenues over (under) Expenditures	(222,306)	(76,000)
Other Financing Resources (Uses):		
Bond proceeds	1,400,000	725,000
Payments to refunding escrow agent	(1,372,621)	(692,776)
Transfers in	219,274	201,131
Total Other Financing Resources (Uses)	246,653	233,355
Net change in fund balance	24,347	157,355
Fund balance, beginning of year	136,229	160,576
Fund balance, end of year	$ 160,576	$ 317,931

CITY OF LAKE DALLAS, TEXAS
BUDGETARY COMPARISON SCHEDULE – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			
	Original	Final	Actual Amounts (GAAP BASIS)	Variance With Final Budget
Revenues:				
Taxes (ad valorem)	$ 434,390	$ 434,390	$ 441,257	$ 6,867
Interest	2,500	2,500	10,099	7,599
Total Revenues	436,890	436,890	451,356	14,466
Expenditures:				
Principal	530,831	530,831	395,000	135,831
Interest and fees	104,690	104,690	104,238	452
Bond issuance costs	-	-	28,118	(28,118)
Total Expenditures	635,521	635,521	527,356	108,165
Excess of Revenues Over (Under) Expenditures	(198,631)	(198,631)	(76,000)	122,631
Other Financing Resources (Uses):				
Bond proceeds	-	-	725,000	725,000
Payments to refunding escrow agent	-	-	(692,776)	(692,776)
Transfers in	201,131	201,131	201,131	-
Total Other Financing Resources (Uses)	201,131	201,131	233,355	32,224
Net Change in Fund Balance	2,500	2,500	157,355	154,855
Fund Balance – October 1 (beginning)	160,576	160,576	160,576	-
Fund Balance – September 30 (ending)	$ 163,076	$ 163,076	$ 317,931	$ 154,855

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
City of Lake Dallas, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Lake Dallas, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise The City of Lake Dallas, Texas's basic financial statements, and have issued our report dated January 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hankins, Eastup, Deaton, Tonn & Seay

Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

January 22, 2020

STATISTICAL SECTION

CITY OF LAKE DALLAS, TEXAS
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Administration	Public Safety	Animal Services	Public Works - Streets	Municipal Court	Park and Recreation	Development Services
2010	$978,718	$2,484,940	$121,518	$316,898	$131,070	$132,459	$150,471
2011	896,277	2,538,262	90,810	309,911	140,453	107,995	119,870
2012	921,854	2,455,426	88,492	311,391	152,134	93,881	128,455
2013	724,877	2,440,783	127,332	298,780	162,188	93,113	134,112
2014	593,199	2,456,186	149,482	261,144	159,238	74,610	192,819
2015	616,812	2,506,825	135,342	271,980	151,488	78,959	159,082
2016	643,477	2,546,566	134,568	473,678	156,230	146,940	169,953
2017	692,398	2,517,874	135,724	313,000	196,666	103,663	278,219
2018	733,677	2,499,673	200,530	599,152	190,713	182,566	298,061
2019	724,973	2,501,996	185,787	383,435	146,345	152,998	259,072

Library	Community Relations	Capital Outlay	Debt Service	Total
$ -	$164,893	$1,308,153	$668,116	$6,457,236
-	115,098	139,921	649,267	5,107,864
-	112,556	148,530	667,211	5,079,930
-	114,787	253,710	558,222	4,907,904
-	119,726	2,065,753	514,717	6,586,874
37,778	114,479	380,969	500,482	4,954,196
152,428	112,514	239,049	446,428	5,221,831
154,505	99,410	698,926	657,921	5,848,306
188,743	-	123,962	753,489	5,770,566
178,679	-	412,541	641,273	5,587,099

CITY OF LAKE DALLAS, TEXAS
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Taxes	License and Permits	Charges for Services	Court Fines	Interest	Donations/ Grants
2010	$3,274,471	$123,448	$830,574	$546,534	$2,001	$12,164
2011	3,275,226	91,240	718,141	666,417	795	51,700
2012	3,534,748	68,591	712,799	702,786	1,116	7,550
2013	3,500,384	107,553	717,369	675,432	895	10,850
2014	3,539,885	255,255	2,442,787	785,608	529	18,413
2015	3,778,284	102,466	291,848	628,668	1,349	12,738
2016	3,895,843	129,163	287,364	560,921	8,024	110,509
2017	4,369,274	205,472	335,601	415,603	18,375	48,340
2018	4,472,594	145,356	391,448	321,732	39,727	61,556
2019	4,770,626	158,009	350,887	488,975	64,617	133,812

Miscellaneous	Total
$ 22,589	$4,811,781
28,463	4,831,982
21,631	5,049,221
4,806	5,017,289
4,640	7,047,117
14,462	4,829,815
52,212	5,044,036
72,502	5,465,167
50,490	5,482,903
187,304	6,154,230

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CITY OF LAKE DALLAS, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	(1) Property	Sales	Franchise	Hotel Occupancy	Mixed Beverage	Total
2010	$2,384,613	$496,635	$338,783	$434,603	$19,837	$3,274,471
2011	2,341,696	516,425	350,045	51,316	15,744	3,275,226
2012	2,397,494	662,826	412,124	49,456	12,848	3,534,748
2013	2,231,647	695,042	405,491	54,755	23,449	3,500,384
2014	2,363,878	701,241	386,766	69,982	18,018	3,539,885
2015	2,510,163	774,987	401,826	72,014	19,294	3,778,284
2016	2,528,297	880,781	393,831	73,259	19,675	3,895,843
2017	2,703,316	1,170,140	402,736	71,902	21,180	4,369,274
2018	2,926,281	1,016,232	424,586	84,978	20,517	4,472,594
2019	3,149,729	1,135,016	429,563	32,321	23,997	4,770,626

(1) Includes penalties and interest.

CITY OF LAKE DALLAS, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Total Levy	Current Tax Collections	Percentage Of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Ratio Of Total Collections To Levy
2010	$2,377,828	$2,349,084	98.79%	$11,158	$2,360,242	99.26%
2011	2,317,805	2,287,698	98.70	26,824	2,314,522	99.86
2012	2,362,226	2,336,365	98.90	27,584	2,363,949	100.07
2013	2,326,050	2,308,038	99.22	(2,170)	2,305,868	99.13
2014	2,341,912	2,323,470	99.21	15,981	2,339,451	99.89
2015	2,494,907	2,469,998	99.00	14,017	2,484,015	99.56
2016	2,531,786	2,503,074	98.87	12,260	2,515,334	99.35
2017	2,692,296	2,662,593	98.90	5,597	2,668,190	99.10
2018	2,897,846	2,868,579	98.99	34,860	2,903,439	100.19
2019	3,130,174	3,103,355	99.14	28,107	3,131,462	100.04

Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Levy
$ 86,276	3.63%
81,789	3.53
77,212	3.27
72,259	3.11
70,349	3.00
79,858	3.20
95,117	3.76
97,628	3.63
89,274	3.08
83,205	2.66

CITY OF LAKE DALLAS, TEXAS
RATIO TO ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL LONG-TERM DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Principal	Interest and Fees	Total Debt Service	Total (1) Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures
2010	$390,000	$276,024	$666,024	$5,588,216	11.92%
2011	385,000	251,571	636,571	5,107,864	12.46
2012	400,000	237,211	637,211	5,079,930	12.54
2013	310,000	224,139	534,139	4,907,904	10.88
2014	315,000	186,995	501,995	6,586,874	7.62
2015	325,000	175,482	500,482	4,954,196	10.10
2016	280,000	166,428	446,428	5,221,831	8.55
2017	500,000	157,921	657,921	5,848,306	11.25
2018	561,372	119,738	681,110	5,770,566	11.80
2019	454,011	114,144	568,155	5,542,099	10.25

(1) Excludes Capital Projects Fund.

LAKE DALLAS COMMUNITY DEVELOPMENT CORPORATION

(A component unit of the City of Lake Dallas)

FINANCIAL STATEMENTS
AND
AUDITORS' REPORT

SEPTEMBER 30, 2019

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

TABLE OF CONTENTS

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Lake Dallas Community Development Corporation
Lake Dallas, Texas

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lake Dallas Community Development Corporation (the "Corporation"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Lake Dallas Community Development Corporation as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 5 through 9 and the budgetary comparison information on page 30, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated January 22, 2020 on our consideration of the Lake Dallas Community Development Corporation's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lake Dallas Community Development Corporation's internal control over financial reporting and compliance.

Hankins, Eastup, Deaton, Tonn + Seay

Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

January 22, 2020

MANAGEMENT'S DISCUSSION & ANALYSIS

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As management of the Lake Dallas Community Development Corporation, we offer readers of the Corporation's financial statements this narrative overview and analysis of the financial activities of the Corporation for the year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the Corporation's basic financial statements.

Financial Highlights

- The assets of the Corporation exceeded its liabilities at September 30, 2019 by $494,813. All of this amount is available to meet the Corporation's objective of promoting community development.

- The Corporation's total net position increased by $48,005.

- As of September 30, 2019, the Corporation's governmental funds reported combined ending fund balances of $600,446, an increase of $153,638 in comparison with the beginning of the year. $537,147 of this amount is available for spending at the Corporation's discretion (*committed, assigned or unassigned fund balance*).

Overview of the Financial Statements

The management discussion and analysis are intended to serve as an introduction to the Corporation's basic financial statements. The Corporation's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Corporation's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Corporation's assets and liabilities, with the difference between the two reported as net position. Over time, increase or decreases in net position may serve as a useful indicator of whether the financial position of the Corporation is improving or deteriorating.

The statement of activities presents information showing how the Corporation's net position changed during the most recent period. All of the current period's revenues and expenses are taken into account regardless of when cash is received or paid. Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

In the Statement of Net Position and the Statement of Activities, the Corporation is divided between two kinds of activities:

- **Governmental activities.** All of the Corporation's basic services are reported here. Primarily sales taxes finance those services.

- **Business-type activities.** The Corporation may charge a fee to customers to help it cover all or most of the cost of certain services it provides. The Corporation had no business-type activities during the current period.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund financial statements provide detailed information about the most significant funds, not the Corporation as a whole. Some funds are required to be established by state law or bond covenants. However, the Board of Directors may establish other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. All of the funds of the Corporation are considered governmental funds.

Governmental Funds. All of the Corporation's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at period-end that are available for spending. These funds are reported using an accounting method identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Corporation's general operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Corporation's programs. By comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements, readers may better understand the long-term impact of the government's near-term financing decisions. The relationship or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is detailed in a reconciliation following the fund financial statements.

The Corporation maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Corporation's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Corporation does not currently have any fiduciary funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and funds financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information highlighting budgetary information for the general fund.

Government-wide Financial Analysis

The Corporation's combined net position was $494,813 as of September 30, 2019. The Corporation first implemented GASB Statement No. 34, *Basic Financial Statement – and Management's Discussion and Analysis –for State and Local Governments*, for fiscal year 2004. The following analysis presents both current and prior year data and discusses significant changes in the accounts. This analysis focuses on the net position (Table 1) and general revenues (Table 2) and changes in net position (Table 3) of the Corporation's governmental activities.

A portion of the Corporation's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Corporation uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Corporation's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table 1
Net Position

	Governmental Activities	
	2018	2019
Current and other assets	$ 447,844	$ 601,482
Capital assets	-	611,718
Total assets	447,844	1,213,200
Long-term liabilities outstanding	-	700,000
Other liabilities	1,036	18,387
Total liabilities	1,036	718,387
Net position:		
Net investment in capital assets	-	(105,633)
Restricted	-	63,299
Unrestricted	446,808	537,147
Total net position	$ 446,808	$ 494,813

The following table provides a summary of the Corporation's operations for the years ended September 30, 2018 and 2019:

Table 2
Changes in Net Position

	Governmental Activities	
	2018	2019
Revenues:		
Charges for services	$ -	$ 10,500
General revenues:		
Sales taxes	338,744	378,336
Interest earnings	6,796	10,917
Transfers in (out)	(243,724)	(201,131)
	101,816	198,622
Expenses:		
Administration	50,871	48,797
Economic Development	122,894	76,837
Debt Service	-	24,983
	173,765	150,617
Change in net position	(71,949)	48,005
Net position – October 1 (beginning)	518,757	446,808
Net position – September 30 (ending)	$ 446,808	$ 494,813

Financial Analysis of the Government's Funds

Governments Funds. The focus of the Corporation's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Corporation's financing requirements. In particular, unassigned fund balance may serve as a useful measure of government's net resources available for spending at the end of the period.

As of the end of the current period, the Corporation's governmental funds reported combined ending fund balances of $600,446, an increase of $153,638 in comparison with the beginning of the period. $537,147 of this amount constitutes committed, assigned or unassigned fund balance, which is available for spending at the Corporation's discretion. $63,299 represents unspent bond proceeds restricted for Lake Dallas Dr. properties.

General Fund Budgetary Highlights

During the current year, the Board of Directors of the Corporation did not amend the Corporation's budget.

The original budget reflected that the activity for the year would increase available fund balance by $9,918. The available fund balance for the general fund actually increased in the amount of $153,638. Sales tax revenue was $50,836 above budgeted projections. Bond proceeds less expenditures on capital assets generated an additional positive variance.

Capital Asset and Debt Administration

Capital Assets. The Corporation's investment in capital assets for its governmental activities as of September 30, 2019 amounted to $611,718 land and consists of three properties purchased during the current fiscal year. Land is not depreciated. Additional information on the Corporation's capital assets can be found in Note 4 of this report

Long-term Debt. At the end of the current fiscal year, the Corporation long-term debt consisted of $700,000 of sales tax revenue bonds that were issued during the current year. Additional information on the Corporation's long-term debt can be found in Note 5 of this report.

Requests for Information

This financial report is designed to provide a general overview of the Corporation's finances for all those with an interest in the Corporation's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lake Dallas Community Development Corporation, 212 Main St., Lake Dallas, Texas, 75065.

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BASIC FINANCIAL STATEMENTS

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LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government
ASSETS	Governmental Activities
Cash and Investments	$ 525,235
Receivables:	
Sales Taxes	76,247
Capital Assets - Land	611,718
Total Assets	1,213,200
LIABILITIES	
Due to City of Lake Dallas	1,036
Accrued Interest Payable	17,351
Noncurrent Liabilities:	
Due Within One Year	-
Due in More Than One Year	700,000
Total Liabilities	718,387
NET POSITION	
Net Investment in Capital Assets	(105,633)
Restricted for Lake Dallas Dr. Properties	63,299
Unrestricted Net Position	537,147
Total Net Position	$ 494,813

The accompanying Notes are an integral part of this statement.

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

		Program Revenues	
Functions/Programs	Expenses	Charges for Services	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES:			
Administration	$ 48,797	$ -	$ -
Community Development	76,837	10,500	-
Debt Service	24,983	-	-
Total Governmental Activities	150,617	10,500	-
TOTAL PRIMARY GOVERNMENT	$ 150,617	$ 10,500	$ -

GENERAL REVENUES:

Taxes:
Sales taxes
Interest earnings
Transfers in (out)
Total General Revenues

Change in Net Position

NET POSITION, October 1 (beginning)

NET POSITION, September 30 (ending)

The accompanying Notes are an integral part of this statement.

Net (Expense) Revenue and Change in Net Position
Governmental Activities
$ (48,797)
(66,337)
(24,983)
(140,117)
(140,117)
378,336
10,917
(201,131)
188,122
48,005
446,808
$ 494,813

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	Total Governmental Funds
ASSETS		
Cash and Investments	$ 525,235	$ 525,235
Receivables:		
Sales taxes	76,247	76,247
Total Assets	$ 601,482	$ 601,482
LIABILITIES AND FUND BALANCE		
Liabilities:		
Current Liabilities:		
Due to City of Lake Dallas	$ 1,036	$ 1,036
Total Current Liabilities	1,036	1,036
Fund Balance:		
Restricted for Lake Dallas Dr. Properties	63,299	63,299
Unassigned Fund Balance	537,147	537,147
Total Fund Balance	600,446	600,446
Total Liabilities and Fund Balance	$ 601,482	$ 601,482

The accompanying Notes are an integral part of this statement.

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

Total Fund Balances – Governmental Funds	$ 600,446
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statement.	611,718
Bonds payable are not reported in the fund financial statements.	(700,000)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(17,351)
Net Position of Governmental Activities	$ 494,813

The accompanying Notes are an integral part of this statement.

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Total Governmental Funds
Revenues:		
Sales tax	$ 378,336	$ 378,336
Rental income	10,500	10,500
Interest income	10,917	10,917
Total Revenues	399,753	399,753
Expenditures:		
Downtown BIG grants	10,000	10,000
Rental property maintenance	10,572	10,572
Audit fees	2,750	2,750
Legal	3,793	3,793
Park maintenance and operations	38,914	38,914
Staff services	42,000	42,000
Travel and training	175	175
Flowers	79	79
Debt service - bond issuance costs	24,983	24,983
Capital outlay	611,718	611,718
Total Expenditures	744,984	744,984
Excess (deficit) of Revenue Over Expenditures	(345,231)	(345,231)
Other Resources (Uses):		
Bond proceeds	700,000	700,000
Transfers out	(201,131)	(201,131)
Total Other Resources (Uses)	498,869	498,869
Net Change in Fund Balance	153,638	153,638
Fund Balance – October 1 (beginning)	446,808	446,808
Fund Balance – September 30 (ending)	$ 600,446	$ 600,446

The accompanying Notes are an integral part of this statement.

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Total Net Change in Fund Balances – Governmental Funds	$ 153,638
Current year capital asset additions are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of reclassifying the current year capital asset additions is to increase net position.	611,718
Bond proceeds are shown as other resources in the fund financial statements but are shown as an increase in long-term debt in the government-wide financial statements.	(700,000)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(17,351)
Change in Net Position of Governmental Activities	$ 48,005

The accompanying Notes are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lake Dallas Community Development Corporation (the "Corporation") are presented in accordance with generally accepted accounting principles applicable to state and local governmental units as set forth by the Governmental Accounting Standards Board ("GASB).

In fiscal year 2004, the Corporation implemented GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for the State and Local Governments,* GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* which provides additional guidance for the implementation of GASB Statement 34, GASB Statement No. 38, *Certain Financial Statement Disclosures*, which changes note disclosures requirements for governmental entities, and GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements,* which clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where difference have arisen, or potentially could arise, in interpretation and practice of GASB Statement No. 34.

GASB Statements No. 34 established a new financial reporting model for state and local governments that included the addition of management's discussion and analysis, government-wide financial statements, required supplementary information and the elimination of the use of account groups to the already required fund financial statements and notes. GASB Statement No. 37 provides additional guidance in reporting infrastructure, program revenues and major criteria.

The GASB determined that fund accounting has and will continue to be essential in helping governments to achieve fiscal accountability and should, therefore, be retained. The GASB also determined that the government-wide financial statements are needed to allow users of financial reports to assess a government's operational accountability. The new GASB model integrates fund-based financial reporting and government-wide financial reporting as complementary components of a single comprehensive financial reporting model.

The following is a summary of the more significant accounting policies.

A. Reporting Entity

Lake Dallas Community Development Corporation is a Texas non-profit industrial development corporation formed on January 1, 2003 under the Development Corporation Act of 1979, with the approval of the City Council of the City of Lake Dallas, Texas, and governed by Section 4B of the Act. The Corporation is managed by a seven-member Board of Directors.

The purpose of the Corporation is to promote economic development within the City of Lake Dallas, Texas in order to eliminate unemployment and underemployment, to promote and encourage employment and the public welfare of the City, and to provide parks, park facilities and municipal buildings such as library facilities by developing, implementing and financing such projects. The primary source of funding for the Corporation is a one-quarter cent sales tax approved by the voters of the City of Lake Dallas in Fall, 2002.

The accompanying financial statements present the Corporation and its component units, entities for which the Corporation is considered to be financially accountable. The criteria for including organizations as component units within the Corporation's reporting entity, as set forth in Section 2100 GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Corporation holds the corporate powers of the organization
- the Corporation appoints a voting majority of the organization's board
- the Corporation is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Corporation
- there is fiscal dependency by the organization on the Corporation

No component units, as defined by GASB standards, have been identified for inclusion in the reporting entity. However, because the Board of Directors of the Corporation are appointed by and serve at the pleasure of the City Council of the City of Lake Dallas, and because the Corporation exists primarily to benefit the City of Lake Dallas, the Corporation's financial activity is also included as a component unit in the financial statements of the City of Lake Dallas, Texas.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Corporation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Corporation had no business-type activities during the period.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded for the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The Corporation had no proprietary funds or fiduciary funds during the period.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Corporation considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales taxes and interest associated with the current fiscal period are both considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Corporation. The amount shown as sales tax receivable on the balance sheet consists of sales tax received from the State in October and November, 2018.

The Corporation reports the following major governmental fund:

General Fund – The General fund accounts for the resources used to finance the fundamental operations of the Corporation. It is the basic fund of the Corporation and includes all activities except those required to be accounted for in another fund. Currently, the Corporation uses no funds other than the General Fund.

Program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Cash and Investments

The Corporation's cash consists of demand deposits. The Corporation's investments consists of deposits in State investment pools.

E. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., streets, roads, sidewalks and similar items), are reported in the governmental activities column in the government-wide financial statements. The Corporation defines capital assets as assets with an initial individual cost of more than $1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded as estimated fair market value at the time received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest incurred during the construction phase of capital assets of governmental activities is not included as part of the capitalized value of the assets constructed.

Depreciation expense is calculated on the straight-line method. Depreciation methods are designed to amortize the cost of the assets over their estimated useful lives. Land is not depreciated.

F. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Corporation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

H. Budgets and Budgetary Accounting

The Corporation follows these procedures in establishing the budgetary data reflected in the financial statements:

a. A proposed operating budget for the fiscal year commencing the following October 1, is submitted to the City of Lake Dallas City Council. The operating budget includes proposed expenditures and the means of financing them for the general fund.

b. A public hearing is conducted to obtain taxpayer comments.

c. The budget is legally enacted through passage of an ordinance.

d. Any revisions that alter the total expenditures for governmental type funds must be approved by the City of Lake Dallas City Council.

The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget was not amended during the year by the Corporation.

I. Fund Balance

The Corporation implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" in a prior year. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Corporation is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Corporation has no nonspendable fund balance at September 30, 2019.

- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Corporation has no restricted fund balance at September 30, 2019.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Corporation's Board of Directors. The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Corporation has no committed fund balance at September 30, 2019.

- Assigned: This classification includes amounts that are constrained by the Corporation's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Directors or through the Board of Directors delegating this responsibility to other individuals in the Corporation. Under the Corporation's adopted policy, only the Board of Directors may assign amounts for specific purposes. The Corporation has assigned no fund balance at September 30, 2019.

- Unassigned: This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Corporation considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Corporation considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Directors has provided otherwise in its commitment or assignment actions.

The policy of the Board of Directors expresses an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures.

The details of the fund balances are included in the Governmental Funds Balance Sheet on page 16.

2. DEPOSITS AND INVESTMENTS

The Corporation's funds are required to be deposited and invested under the terms of a depository agreement. The depository bank deposits for safekeeping and trust with the Corporation's agent bank approved pledged securities in an amount sufficient to protect Corporation funds on a day-to-day basis during the period of the agreement. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

1. Cash Deposits:

At September 30, 2019, the carrying amount of the Corporation's deposits in checking accounts was $97,779 and the bank balance was $105,300. The Corporation's cash deposits at September 30, 2019 were entirely covered by FDIC insurance or by pledged collateral held by the Corporation's agent bank in the Corporation's name.

2. Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the Corporation to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the Corporation to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptance, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the Corporation to have independent auditors perform test procedures related to investment practices as provided by the Act. The Corporation is in substantial compliance with the requirements of the Act and with local policies.

In compliance with the Public Funds Investment Act, the Corporation has adopted a deposit and investment policy. That policy addresses the following risks:

a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that, in the event of a bank failure, the Corporation's deposits may not be returned to it. As of September 30, 2019, the Corporation's cash balances totaled $105,300. This entire amount was either collateralized with securities held by the Corporation's financial institution's agent in the Corporation's name or covered by FDIC insurance. Thus, the Corporation's deposits are not exposed to custodial credit risk.

b. Custodial Credit Risk – Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the Corporation will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2019, the Corporation held all of its investments in LOGIC public funds investment pools. Investments in external investment pools are considered unclassified as to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

c. Credit Risk: This is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. The credit quality rating for LOGIC at year-end was AAA (Standard & Poor's).

d. Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The Corporation manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year from the time of purchase. The weighted average maturity for the LOGIC investment pools is less than 60 days.

e. Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. At September 30, 2019, the Corporation was not exposed to foreign currency risk.

f. Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the Corporation's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent or more in the securities of a single issuer. Investment pools are excluded from the 5 percent disclosure requirement.

The Corporation's investment at September 30, 2019 is shown below:

Name	Carrying Amount	Market Value
LOGIC Investment Pool	$ 427,456	$ 427,456
Total	$ 427,456	$ 427,456

3. EXPENDITURES BY CHARACTER

The format of the Statement of Revenues, Expenditures, and Change in Fund Balance-Governmental Funds shows expenditures classified by project, meaning capital outlay directly associated with a particular project is charged to that account. Expenditures by character are as follows:

Current	$ 133,266
Capital outlay	611,718
Total	$ 744,984

4. CAPITAL ASSETS

During the current fiscal year the Corporation purchased three properties in the City to hold for future development. Existing improvements on the properties are being temporarily rented out.

Capital asset activity for the year ended September 30, 2019 is as follows:

Governmental activities: Capital assets, not being depreciated:	Beginning Balance	Increases	Decreases	Ending Balance
Land	$ -	$ 611,718	$ -	$ 611,718
Total capital assets, not being depreciated	-	611,718	-	611,718
Governmental activities capital assets	$ -	$ 611,718	$ -	$ 611,718

5. LONG-TERM DEBT

During the current fiscal year the Corporation issued $700,000 City of Lake Dallas, Texas Community Development Corporation sales tax revenue bonds, Series 2019. Payments of principal and interest on the bonds will be paid from sales tax revenue received by the Corporation. All long-term debt represents transactions in the Corporation's governmental activities.

Long-term debt activity for the year ended September 30, 2019 is as follows:

Description	Interest Rate Payable	Amounts Outstanding 10/01/18	Additions	Refunded/ Retired	Amounts Outstanding 09/30/19	Due Within One Year
Bonded Indebtedness:						
Series 2019 Sales Tax Revenue	4.20%	$ -	$ 700,000	$ -	$ 700,000	$ -
Total Long-Term Debt		$ -	$ 700,000	$ -	$ 700,000	$ -

A summary of sales tax revenue bond requirements to maturity is as follows:

Year Ended September 30,	Principal	Interest	Total Requirements
2020	$ -	$ 41,977	$ 41,977
2021	15,000	29,400	44,400
2022	30,000	28,770	58,770
2023	55,000	27,510	82,510
2024	60,000	25,200	85,200
2025-2029	540,000	78,540	618,540
Total	$700,000	$231,397	$ 931,397

6. TRANSFERS OUT

Transfers out consists of $201,131 funds transferred to the City of Lake Dallas, under terms of written agreements with the City, to use in making long-term debt payments on the Series 2006 and Series 2009 Certificates of Obligation. The Corporation has committed to continued future contributions toward the Series 2006 and Series 2009 Certificates of Obligation annual debt service requirements, based on the portion of the proceeds used by the Corporation

7. SUBSEQUENT EVENTS

Management has reviewed events subsequent to September 30, 2019 through January 22, 2020, which is the date the financial statements were available to be issued. No subsequent events were identified that were required to be recorded or disclosed in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

LAKE DALLAS COMMUNITY DEVELOPMENT CORPORATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget
	Original	Final		
Revenues:				
Sales tax	$ 327,500	$ 327,500	$ 378,336	$ 50,836
Rental income	-	-	10,500	10,500
Interest income	5,000	5,000	10,917	5,917
Total Revenues	332,500	332,500	399,753	67,253
Expenditures:				
Downtown BIG grants	15,000	15,000	10,000	5,000
Rental property maintenance	-	-	10,572	(10,572)
Audit fees	3,000	3,000	2,750	250
Park maintenance and operations	40,000	40,000	38,914	1,086
Staff services	42,000	42,000	42,000	-
Travel and training	2,000	2,000	175	1,825
Dues and membership	150	150	-	150
Legal	3,000	3,000	3,793	(793)
Bank fees	2,000	2,000	-	2,000
Flowers	-	-	79	(79)
Debt service - bond issuance costs	-	-	24,983	(24,983)
Capital outlay	14,300	714,300	611,718	102,582
Total Expenditures	121,450	821,450	744,984	76,466
Excess (deficit) of Revenues Over Expenditures	211,050	(488,950)	(345,231)	143,719
Other Resources (Uses):				
Bond proceeds	-	700,000	700,000	-
Transfers out	(201,132)	(201,132)	(201,131)	1
Total Other Resources (Uses)	(201,132)	498,868	498,869	1
Net Change in Fund Balance	9,918	9,918	153,638	143,720
Fund Balance – October 1 (beginning)	446,808	446,808	446,808	-
Fund Balance – September 30 (ending)	$ 456,726	$ 456,726	$ 600,446	$ 143,720

Members:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

HANKINS, EASTUP, DEATON, TONN & SEAY
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977

TEL. (940) 387-8563
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDIOTING STANDARDS*

Board of Directors
Lake Dallas Community Development Corporation
Lake Dallas, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Lake Dallas Community Development Corporation (the "Corporation"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise The Lake Dallas Community Development Corporation's basic financial statements, and have issued our report dated January 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Corporation's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Corporation's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hankins, Eastup, Deaton, Tonn + Seay

Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

January 22, 2020

AGENDA ITEM 9

CITY COUNCIL
AGENDA MEMO

Prepared By: Daniel Rusnak, Code Compliance Officer **February 27, 2020**

Adopt-a-Spot Discussion

DESCRIPTION:

Receive a report and hold a discussion regarding the City Council adoption of Flutterby Garden as their Adopt-A-Spot.

BACKGROUND INFORMATION:

The Flutterby Garden at City Park has fallen into disrepair. Several plants have died or are in poor health and need to be replaced. The irrigation system has one or more leaks resulting in inflated water bills. Mulch and dirt need to be replaced with new. Council Member McClain has recommended that the Lake Dallas City Council consider adopting Flutterby Garden as their Adopt-A-Spot.

FINANCIAL CONSIDERATION:

None

RECOMMENDED MOTIONS:

None

ATTACHMENT(S):

1. Photos of Flutterby Garden
2. List of action items
3. Adopt-a-Spot agreement

Keep Lake Dallas Beautiful

Adopt-a-Spot Agreement

I, _____________________________________, on behalf of __________________________________ (indicate 'private individual/family' or the name of the organization) having an interest in the appearance of the community and recognizing the need and desirability for a litter-free environment, agree to adopt the following Adopt-a-Spot in Lake Dallas, Texas ____.

As an individual/family/organization, I/we will abide by the following Adopt-a-Spot rules for volunteers:

- Conduct a clean-up of the adopted area six (6) times per year
- Dates – 1. 2. 3. 4. 5. 6.
- Group supervisor must attend safety training prior to first clean up
- Provide adult supervision for volunteers 15 years of age and younger
- No mowing or painting on your spot; planting is permitted only with City approval
- Place trash bags under Adopt-A-Spot sign for collection
- Submit a follow-up report to the KLDB Staff Liaison after each clean up and include the number of volunteers present and trash bag count
- Trash bags and safety vests are available from City Hall if requested

Further, as an individual/family/organization, I/we understand Keep Lake Dallas Beautiful will assist in the following manner:

- Approve adoption of a Lake Dallas roadway or park
- Post the Keep Lake Dallas Beautiful *Adopt-a-Spot* sign noting the adoptee's name after the second clean-up report has been received
- The City of Lake Dallas reserves the right to approve, disapprove and/or edit names or acronyms on *Adopt-a-Spot* signage
- Provide safety training and tools to organization's group leaders
- Remove filled trash bags from roadside and dispose of properly
- Provide guidance and a course of action pursuant to beautification projects
- Monitor compliance with *Adopt-A-Spot* program terms

I DO HEREBY RELEASE the City of Lake Dallas and its officials, agents, and employees from all claims and causes of action for any damages and/or injuries which may result from my/our participations in the City of Lake Dallas' Keep Lake Dallas Beautiful *Adopt-a-Spot* program.

I AGREE TO HOLD HARMLESS the City of Lake Dallas and its officers, agents, and employees from liability for any damages or injuries from any acts or failure to act on my/our part during my *Adopt-a-Spot* participation.

I FULLY UNDERSTAND that there is a risk whenever I am in the street right-of-way or near traffic and streets. I FURTHER FULLY UNDERSTAND the risks of picking up litter along city streets, parks and lots; the proximity to vehicular traffic; hidden and latent objects, insects and holes.

____
Staff Liaison
Keep Lake Dallas Beautiful

____
Adopt-a-Spot Responsible Leader

____
Organization Name

____
Effective Date

Flutterby Garden – To Do List

- Obtain signed Adopt-a-Spot signed agreement from City Council representative
- Identify the six (6) required cleanup dates for 2020
- Confirm irrigation system is functional. If not, make necessary repairs
- Work with local gardening professional to:
    - Identify new plants to install
    - Create site plan
    - Identify specific needs for soil supplement and mulch
- Work with councilmember Cheryl McClain for donation of Vitex
- Work with Eagle Scout volunteer to identify how he can assist


33° 7' N, 97° 1' W
02/20/20 08:24 AM


33° 7' N, 97° 1' W
Keep Lake Dallas Beautiful
Adopt-A-Spot
Lake Dallas City Council
GARDEN
Carolyn Green
02/20/20 08:25 AM


33° 7' N, 97° 1' W
02/20/20 08:25 AM

AGENDA ITEM 10

CITY COUNCIL
AGENDA MEMO

Prepared By: David R. Gattis, FAICP, Interim Director of Development Services **February 27, 2020**

Work session to discuss potential amendments to the Zoning Ordinance, including permitted uses (Use Charts) in each zoning district

DESCRIPTION:

A Euclidean zoning ordinance, such as Lake Dallas has, divides a city into districts and each district has a set of distinct regulations that are applicable in each district, such as permitted uses. The Lake Dallas ordinance has a "laundry list" of permitted uses in each district, but the designated uses are somewhat vague and it is difficult to scan between districts to see where a particular use may be allowed. Some cities have replaced the "laundry list" format with a tabular format, or use chart. The City had worked on developing use charts several years ago, but they were never adopted and incorporated into the ordinance. Staff has attached a copy of the most recent draft of the proposed use charts.

Staff will review the status of the use charts with the City Council with the goal of finalizing them for formal adoption. Staff may also suggest other potential revisions to the Zoning Ordinance.

FINANCIAL CONSIDERATION:

N/A

ATTACHMENTS

1. 2017 Draft Use Charts

RESIDENTIAL USES		NON-RESIDENTIAL AND MIXED USES	
SYMBOL	*DISTRICT NAME*	*SYMBOL*	*DISTRICT NAME*
R-1-6000	*Single Family Dwelling District*	*C-1*	*Retail District*
R-1-7200	*Single Family Dwelling District*	*C-2*	*Commercial District*
R-1-10000	*Single Family Dwelling District*	*C-3*	*Commercial District*
R-2	*Two-Family Dwelling District*	*M-1*	*Light Industrial District*
R-3	*Multifamily Residence District*	*MA*	*Marina District*
R-1-4000	*Manufactured Home Residential*	*IH-35E*	*Business Corridor Overlay*
R-1-4000C	*Commercial Manufactured Home Res.*	*DD*	*Downtown Overlay*
		SR	*Swisher Road Overlay*

Uses shown in **RED FONT** *denotes a* **NEW USE DEFINITION**

PERMISSIBLE USES

"Use Charts"

RESIDENTIAL	*R-1-6000*	*R-1-7200*	*R-1-10000*	*R-2*	*R-3*	*R-1-4000*	*R-1-14000C*	*C-1*	*C-2*	*C-3*	*M-1*	*MA*	*IH-35E*	*DD*	*SR*
DWELLINGS, ONE-FAMILY	X	X	X	X		X	X					X		3.	
MODEL HOME	X	X	X	X		X	X					X		3.	
SF-ATTACHED TOWNHOMES					X							X		3.	
SF-MODULAR HOME	X	X	X	X	X	X	X							3.	
SF-MANUFACTURED (MOBILE) HOME						X	X								
2-FAMILY / DUPLEX				X						X		X		3.	
3 & 4 FAMILY COMPLEX					X									3.	
MF – APARTMENTS					X									3.	
MIXED C-1 RETAIL W/ MF RESIDENTIAL ABOVE (Commercial Site Plan approval required)					X			X	X	X			X	X	X
GARAGE CONVERT. (W/ REPLACEMENT)	X 4	X 4	X 4	X 4	X 4									3.	
ACCESSORY BLDG. / STRUCTURE (See Sect. 122 of Code for conditions)	X	X	X	X	X	X	X	X	X	X	X	X		3.	X
HOME OCCUPATION (See Sect. 122-8 of Code)	X	X	X	X	X	X	X							3.	
B & B HOTEL/INN			S	S	S			X	X	X		X		3.	X
ACCESSORY DWELLING (See Sect. 122 of Code for conditions)	X	X	X	X	X							X		3.	
CONVALESCENT / NURSING HOME				S	S	S	S	S	S	S	S	S			
ORPHANAGE												X		3.	
REST/RETIREMENT HOME					X							X		3.	
REGISTERED FAMILY HOME	S	S	S	S	S	S	S	S	S	S					

Chart Notes:

1. *Including related on-site accessory uses such as day care.*
2. *All structures and recreational facilities shall have a minimum setback of 100 feet from all property lines.*
3. *Base zoning of property determines if this use is permitted.*
4. *Subject to TABC proximity requirements.*
5. *Must Comply with all State and Federal Regulations.*

Chart Symbols:

X : *Permitted Use*

S : *Special Use Permit Required*

☐ : *Use Not Permitted (Blank Square)*

PERMISSIBLE USES

"Use Charts"

RECREATION & CULTURAL USES	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
PLACES OF WORSHIP [1.]	X	X	X	X	X	X	X	S	S	S	S	S	S	S	S
PUBLIC PARKS AND PLAYGROUNDS	X	X	X	X	X	X	X	X	X	X			X	3.	X
PUBLIC SWIMMING POOL	X	X	X	X	X	X	X	X	X	X		X	X	3.	X
COMMERCIAL SWIMMING POOL/WATER PARK									S	S	S	S	S	S	S
PUBLIC ATHLETIC FIELDS AND COURTS	X	X	X	X	X	X	X						X	3.	
PRIVATE (COMMERCIAL) ATHLETIC FIELDS AND COURTS								S	S	S	S	S	S	S	S
COUNTRY CLUB [2.]	X	X	X		X	X	X								
GOLF COURSE AND DRIVING RANGE [2.]	S	S	S		S	S	S	S	S	S	X	S			S
FRATERNAL ORGANIZATION											X	S			
ARTIST STUDIO								X	X	X		X	X	3.	X

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PERMISSIBLE USES

"Use Charts"

GENERAL EDUCATION & HEALTH	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
ADULT DAY CARE CENTER								S	S	S	S	S	S	S	S
ADULT DAY CARE HOME	S	S	S	S	S	S	S								
ADULT DAY HEALTH CARE CENTER								S	S	S	S	S	S	S	S
ADULT DAY HEALTH CARE HOME	S	S	S	S	S	S	S								
DANCE STUDIO								X	X	X			X	3.	X
CEMETERY / MAUSOLEUM	S	S	S	S	S	S	S	S	S	S	S	S			
CHILD DAY CARE (PRIMARY USE)	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S
COLLEGE / UNIV.								X	X	X					X
CREMATORIUM										S	S				
DRUG CARE REHAB FACILITY [5]									S	S	S	S	S	S	S
EMERGENCY CARE CLINIC								S	S	S			S	S	S
FUNERAL HOME									X	X			X	3.	
HOSPITAL								S	S	S	S	S	S	S	S
HOSPICE [5]								S	S	S	S	S	S	S	S
PUBLIC LIBRARY	X	X	X	X	X			X	X	X			X	3.	X
MASSAGE THERAPY, LICENSED								X	X	X			X	3.	X
MEDICAL AND DENTAL OFFICES								X	X	X		X	X	3.	X
OUTPATIENT CARE CLINIC / CENTER								X	X	X			X	3.	X
PAROLE / PROBATION OFFICE										S	S				
PRIVATE SCHOOL (K-12)	X	X	X	X	X	X	X							3.	
GROUP HOME	S	S	S	S	S	S	S								
PUBLIC SCHOOL (K-12)	X	X	X	X	X	X	X							3.	
STUDENT DORMITORIES	X	X	X	X	X	X	X							3.	
VETERINARY CLINIC (DOMESTICATED PETS – NO KENNELS)								X	X	X			X	3.	X

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PERMISSIBLE USES

"Use Charts"

PUBLIC / UTILITY & GOVERNMENT USES	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
EMS	X	X	X	X	X	X	X	X	X	X	X	X	X	3.	X
PHONE EXCHANGE	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S
ELECTRICITY GEN. PLANT [5]										S	S				
ELEC. / LINE SUBSTATION [5]	S	S	S	S	S	S	S	S	S	S	S	S		S	X
UTILITIES, PUBLIC AND PRIVATE.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
UTILITY SHOP [5]										S	S				
WATER SUPPLY FACILITY [5]											X				
WASTE WATER [5] TREAT. PLANT											X				
GOVERNMENT OFFICE	X	X	X	X	X	X	X	X	X	X		X	X	3.	X
POLICE STATION	X	X	X	X	X	X	X	X	X	X			X	3.	X
CIVIC/CONVENTION CENTER								X	X	X			X	3.	X
FIRE STATION	X	X	X	X	X	X	X	X	X	X			X	3.	X
COMMUNITY CENTER								X	X	X			X	3.	X
WIND TURBINES (GROUND MOUNTED)	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S
WIND TURBINES (ROOF MOUNTED)	S	S	S	S	S	S	S	S	S	S	S	S	S	S	S

Chart Notes:

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2. *All structures and recreational facilities shall have a minimum setback of 100 feet from all property lines.*
3. *Base zoning of property determines if this use is permitted.*
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5. *Must Comply with all State and Federal Regulations.*

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: *Use Not Permitted (Blank Square)*

PERMISSIBLE USES

"Use Charts"

OFFICES & BUSINESSES	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
POST OFFICE	S	S	S	S	S	S	S	X	S	X	X	X	X	3.	X
BANK								X	X	X	X	X	X	3.	X
BANK DRIVE THRU								X	X	X	X	X	X	3.	X
CREDIT UNION								X	X	X	X	X	X	3.	X
CHECK CASHING, PAY CHECK AND CAR TITLE LOANS											S				
SAVINGS & LOAN								X	X	X	X	X	X	3.	X
ATM								X	X	X	X	X	X	3.	X
BAIL BOND										S	S				
INSURANCE								X	X	X	X	X	X	3.	X
REAL ESTATE								X	X	X	X	X	X	3.	X
BROKER								X	X	X	X	X	X	3.	X
COUNSELING								X	X	X				3.	X
LEGAL SERVICES								X	X	X	X	X	X	3.	X
MISCELLANEOUS OFFICES								X	X	X	X	X	X	3.	X

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PERMISSIBLE USES

"Use Charts"

RETAIL & COMMERCIAL USES	R-1-6000	R-1-7200	R-1-	R-2	R-3	R-1-4000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
(ALCOHOL) PACKAGED LIQUOR, BEER & WINE SALES FOR OFF PREMISE CONSUMPTION									S	S	S	S	S		S
ALCOHOLIC BEVERAGE DISTRIBUTION/WAREHOUSING										X	X				
ANTIQUES								X	X	X			X	3.	X
APPAREL MFG.										X	X				
APPLIANCE REPAIR									X	X					
ART DEALER								X	X	X			X	3.	X
AUCTION (NON-AUTO)									X	X	X	X	X		X
BAIT / TACKLE										X	X	X		3.	
BAKERY (RETAIL)								X	X	X		X	X	3.	X
BAKERY WHOLESALE									X	X	X			3.	
CONVENIENCE STORE W/ GAS									X	X			X		
GROOMING & HYGIENE SALON								X	X	X			X	3.	X
DRUG STORE								X	X	X			X	3.	X
EXTERMINATOR SERVICE										X	X				
EXTERMINATOR W/ CHEMICAL (STORAGE)										S	S				
FARMERS MARKET								X	X	X				X	X
FIREWOOD WHOLESALE											X	X			
FLEA MARKET (OUTDOORS)									X	X				X	
FLORIST SP								X	X	X			X	3.	X
FURNITURE STORE (NEW)								X	X	X			X	3.	X
GARDEN CENTER (INSIDE STORAGE)								X	X	X	X	X	X	3.	X
GRAVESTONE SALES										X	X				
GROCERY STORE								X	X	X		X	X	3.	X
HANDICRAFT STORE								X	X	X			X	3.	X
HARDWARE STORE									X	X		X	X		
HEAVY MACHINE SALES (OUTSIDE)									S	S	X		S		

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HEAVY MACHINE SALES (INDOORS)									X	X	X		X		
HOTEL / MOTEL								X	X	X		X	X	3.	X
KIOSK (RETAIL)								X	X	X	X	X	X	3.	X
DRY CLEANING								X	X	X			X	3.	X
LAUNDROMAT						X	X	X	X	X			X		X
LAWNMOWER SALES / REPAIR								S	S	X	X		S		
LOCKSMITH								X	X	X			X	3.	X
LUMBER SALES (WHOLESALE)									S	X	X				
MAJOR (INDOOR) APPLIANCE								X	X	X			X	3.	
MINI – STORAGE											S				
MOBILE HOME DEALER										S	S				
PAPER PRODUCTS (WHOLESALE)											X				
PAWN SHOP									X	X					
PIERCING SALON (PRIMARY USE)									S	S	S				
PET SHOP								X	X	X			X	3.	X
PRINT SHOP								X	X	X			X	3.	X
PHOTO STUDIO								X	X	X			X	3.	X
OUTDOOR PLANT NURSERY								X	X	X			X	3.	X
REGISTERED PRIVATE CLUB BY TABC (W/ EQUAL TO OR EXCEEDING 35% ALCOHOL SALES IN A DRY PRECINCT) 4.								S	S	S	S	S	S	3.	S
PRIVATE CLUB (W/ EQUAL TO OR EXCEEDING 75% ALCOHOL SALES) 4.								S	S	S	S	S	S	3.	S

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PERMISSIBLE USES

"Use Charts"

RETAIL & COMMERCIAL USES	R-1-6000	R-1-7200	R-1-	R-2	R-3	R-1-4000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
RESTAURANT/CAFETERIA (NO ALCOHOL SALES)								X	X	X	X	X	X	3.	X
RESTAURANT (W/ LESS THAN 75% ALCOHOL SALES – BEER & WINE ONLY) [4.]								X	X	X	X	X	X	3.	X
DRIVE THROUGH / IN RESTAURANT								X	X	X		X	X	3.	X
LG. RETAIL (W/ GAS SALES)									X	X			X		
RESIDENTIAL WASTE RECYCLING RECEPTACLE								X	X	X	X	X	X		X
SECURITY LIVING QTRS. AT BUSINESS										S	S	S	S		
SHOE REPAIR								X	X	X	X		X	3.	X
TAILOR SHOP								X	X	X	X		X	3.	X
TATTOO PARLOR (PRIMARY USE)									S	S	X				
TAXIDERMIST									X	X					X
TOOL RENTAL (INDOOR)								X	X	X	X		X	3.	X
TOOL RENTAL (OUTDOORS)										X	X		S		
TRAVEL AGENCY								X	X	X		X	X	3.	X
UPHOLSTERY SHOP									X	X					
VARIETY STORE								X	X	X		X	X	3.	X
WAREHOUSE (INDOORS)									X	X	X				
WAREHOUSE W/ (OUTSIDE STORAGE)											X				
WINERY								S	X	X		X		S	

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3. *Base zoning of property determines if this use is permitted.*
4. *Subject to TABC proximity requirements.*
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Chart Symbols:

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: Use Not Permitted (Blank Square)

PERMISSIBLE USES

"Use Charts"

AUTOMOTIVE & TRANSPORT	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
COMMERCIAL PARKING LOT (PRIMARY USE)									S	S	S				
AIRCRAFT REPAIR										X	X				
AIR / HELIPORT												X	X	3.	
AUTO ACCESSORIES SALES & INSTALLATION								X	X	X	X				
AUTO AUCTION										X	X				
AUTO BODY SHOP									X	X	X				
AUTO BODY & PAINT SHOP									X	X	X				
AUTO DEALER (FRANCHISE NEW & USED AS ACCESSORY)									X	X	X				
AUTO DRIVING SCHOOL								X	X	X	X		X	3.	X
AUTO EXPORTER (USED)										X	X				
AUTO SALES RETAIL (USED ONLY)										X	X				
AUTO SHIPPER (USED)										X	X				
AUTO GLASS (REPAIR & TINT)								X	X	X	X		X		
AUTO IMPOUND (PUBLIC / PRIVATE)									S	S	S				
AUTO INTERIOR SHOP								X	X	X	X				
AUTO PAINT SHOP										X	X				
AUTO PARTS								X	X	X	X				
AUTO/TRUCK RENTAL (NO CHAUFFER)									X	X	X				
AUTO REPAIR (ASSOC. USE)								X	X	X	X		X		
AUTO SALES (WHOLESALE)											X				
AUTO TIRE REPAIR								X	X	X	X		X		

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AUTOMOTIVE & TRANSPORT	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
AUTO TIRE SALES & INSTALLATION (INDOOR DISPLAYS)								X	X	X	X		X		
AUTO TIRE SALES & INSTALLATION (OUTDOOR DISPLAYS)									X	X	X				
AUTO WRECKER SERVICE										X	X				
AUTO WRECKER SERVICE / SERVICE STATION										X	X				
AUTOMOTIVE RE-BUILDER											X				
BICYCLE SALES/REP.								X	X	X	X	X	X		
BOAT DEALER (SALES ONLY)												X			
BOAT REPAIR / STORAGE												X			
BUS TERMINAL										X	X				
CAR WASH SELF SERVE									X	X					
CAR WASH FULL SERVICE W/ DETAILING SERVICES									X	X					
COMMERCIAL AUTO PARKING								X	X	X					
COMMERCIAL PARKING (TRUCK / HEAVY EQUIPMENT)											X				
ENGINE/MAJOR COMPONENT REPLACEMENT											X				
GENERAL AUTO REPAIR								X	X	X			X		
HEAVY EQUIPMENT PARKING OR STORAGE									S	S	S				

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LIMO SERVICE									X	X	X				
MAJOR AUTO REPAIRS									X	X					
MINOR AUTO REPAIRS								X	X	X			X		
MOTORCYCLE DEALER/SALES										X					
MOTORCYCLE REPAIR								X	X	X					
PASSENGER TERMINAL												X	X	3.	X
PRIVATE FUEL DISPENSING									X	X	X	X			
QUICK LUBE & TUNE (OIL CHANGE)								X	X	X	X		X		
RR FREIGHT DEPOT											X				
RR ROW	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
REC. VEHICLE STORAGE										S					
REC. VEHICLE SALES										X					
SCHOOL BUS TERMINAL											X				
SPECIALTY AUTO REPAIR										X	X				
STATE VEHICLE INSPECTION								X	X	X	X		X		
TRANSFER & STORAGE TERM.									S	S	S				
VOCATIONAL SCHOOL (AUTO/MECHANICAL)									X	X	X				

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PERMISSIBLE USES

"Use Charts"

AUTOMOTIVE & TRANSPORT	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
TRANSIT MAINTENANCE EQUIPMENT FACILITY										X	X				
TRUCK & HEAVY EQUIPMENT REPAIR										X	X				
TRUCK STOP WITH GAS SALES										X	X				
RV SALES WITH REPAIR (INDOORS)										X	X				
USED AUTO PARTS *SALES*									X	X	X				

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MANUFACTURING / MINING & CONSTRUCTION	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
AIRCRAFT MFG.											X				
ALCOHOL BEVERAGE MFG./ WHOLESALERS											X				
APPAREL MFG.										X	X				
CONTRACTOR OFFICE FOR ADMINISTRATIVE/SALES (INSIDE)										X	X	X			X
CONTRACTOR SHOP / OUTSIDE STORAGE											X				
CONTRACTOR SHOP / OUTSIDE STORAGE W/ HEAVY EQUIPMENT											X				
ELECTRICAL MFG.											X				
ENGINE / MOTOR REPAIR / MFG.										X	X				
FABRICATION / ASSEMBLY METAL MARINE-RELATED PRODUCTS											X	X			
FABRICATION / ASSEMBLY PLASTIC MARINE-RELATED PRODUCTS											X	X			
FOOD CANNING FACTORY										X	X				

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HAZARDOUS INDUSTRIAL USE											S				
LEATHER TANNING / FINISHING											X				
LIGHT MFG.											X				
MACHINE SHOP											X				
MEAT PACKING / SLAUGHTERHOUSE.											X				
MEAT PRODUCTION-MFG.											X				
METAL FORGING / STAMPING											X				
METAL STAMPING											X				
MOBILE HOME MFG.											X				
OUTSIDE BULK STORAGE (PRIMARY USE)											X				
OUTSIDE BULK STORAGE (ACCESSORY USE)									S	S	X				
PETROLEUM REFINERY											X				
PLATING											X				
POULTRY PROCESSING OR SLAUGHTERING											X				

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"Use Charts"

MANUFACTURING / MINING & CONSTRUCTION	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
PRINTER (NEWSPAPER)									X	X	X		X		X
RESEARCH LAB (HAZARDOUS MATERIALS)											X				
RESEARCH LAB (NON-HAZARDOUS)									X	X	X				
ROLL / DRAW EXTRUDE METAL											X				
RUBBER MFG.											X				
SAND & GRAVEL EXTRACTION									S	S	S				
SANITARY LANDFILL												S			
SIGN MFG.									X	X	X				
WELDING SHOP											X				
CABINET/WOODWORKING/ FURNITURE SHOP									X	X					
OIL / GAS EXTRACTION															

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PERMISSIBLE USES

"Use Charts"

ENTERTAINMENT USES	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
AMUSEMENT SERVICES (INDOORS)										X	X	S	S		
AMUSEMENT SERVICES (OUTDOORS)										S	S	S	S		
AMUSEMENT DEVICES ARCADE										S	S	S	S		
ART GALLERY								X	X	X			X	3.	X
BILLIARD PARLOR										S	S	S	S		
BINGO PARLOR										S	S	S	S		
BOAT LAUNCH												X			
BOWLING CENTER										S	S	S	S		
DAY CAMP								X	X	X	X	X			
DINNER THEATER									X	X		X	X	3.	X
DOMINO PARLOR										S	S	S	S		X
SATELLITE DISH (PVT.)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
EXHIBITION HALL									X	X	X	X	X		
FAIRGROUND										S	S	S	S		
FISHING PIER												X			
HEALTH FITNESS CENTER						X	X	X	X	X			X	3.	X
MARINA												X			
MEMBER SPORTS CLUB								S	S	S	X	X			
MOTION PICTURE DRIVE IN								S	S	S	S				

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ENTERTAINMENT USES	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-14000	R-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
MOTION PICTURE (INDOOR)								S	S	S	S	S	S	S	S
MULTI-PURPOSE SPECIAL EVENT CTR.														X	
MUSEUM								X	X	X				3.	X
PARK / PLAYGROUND	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
AUTO RACE TRACK										S	S	S			
RADIO STATION (NO TOWER)								X	X	X	X				
RADIO STATION W/ TOWER								S	S	S	S				
RECREATION CLUB						X	X	X	X	X	X	X	X	X	X
RENT HORSES AND STABLES									S	S	S				
SKATING RINK															
SPECIAL EVENTS (TEMP.)								X	X	X	X	X	X	X	
PUBLIC STADIUM (Youth and amateur sports)	X	X	X	X	X	X	X	X	X	X	X	X	X	3.	X
PUBLIC SWIMMING POOL	X	X	X	X	X	X	X	X	X	X	X	X	X	3.	X
TEEN CLUB											S				
PERFORMING ARTS THEATER								X	X	X			X	3.	X
ZOO								S	S	S					
SEXUALLY ORIENTED BUSINESS	SEE CHAPTER 26, ARTICLE III, CODE OF ORDINANCES														

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TELECOMMUNICATIONS	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
NON-COMMERCIAL RADIO TOWER	S	S	S	S	S	S	S	S	S	S	S	S	S		
COMMERCIAL RADIO TOWER								S	S	S	S	S	S		
TV STATION								X	X	X	X		X		
TV STATION WITH TOWER								S	S	S	S		S		
CELL EQUIPMENT WITH NO TOWER								S	S	S	S	S	S		
CELL TOWER WITH CELL EQUIPMENT								S	S	S	S	S	S		

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AGRICULTURE	R-1-6000	R-1-7200	R-1-10000	R-2	R-3	R-1-4000	R-1-14000C	C-1	C-2	C-3	M-1	MA	IH-35E	DD	SR
ANIMAL SPECIALTY															
BULK GRAIN / FEED STORE									X	X	X				
FARMING & CROPS	S	S	S	S	S	S	S	S	S	S	S				
FARMING & LIVESTOCK									S	S	S				
GREENHOUSE (RESIDENTIAL) <1000 SF	X	X	X	X											
GREENHOUSE RETAIL SALES								X	X	X			X	3.	X
FEED SALES									X	X					
LIVESTOCK SALES									S	S	S				
ORCHARD								X	X	X	X				
PLANT FARM NURSERY								X	X	X	X				
PLANT NURSERY RETAIL								X	X	X	X		X	X	
STABLES (ACCESSORY USE)			X			X	X	X	X	X	X	X			
PRIVATE STABLE PRIMARY USE	S	S	S	S	S	S	S	S	S	S	S	S			
VETERINARIAN W/ INDOOR KENNEL								X	X	X	X		X	3.	X
VETERINARIAN W/ OUTDOOR KENNEL									S	S	S		S		

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