City of Lake Dallas
City Council
Regular Meeting
City Hall
212 Main Street, Lake Dallas, TX 75065
Thursday, March 10, 2022 at 6:00 p.m.

EARLY WORK SESSION

City Council Chambers - 6:00 P.M.

1. **Clarification of Consent or General Items listed on Today's City Council Meeting Agenda for March 10, 2022.**

2. **Receive a report, hold a discussion, and provide City staff direction on Short Term Rental Ordinances.**

3. **Receive a report and hold a discussion regarding 2021 Achievement of Library Excellence Award from the Texas Municipal Library Directors Association.**

4. **Receive a report and hold a discussion regarding implementing a city sponsored seniors' program.**

(Items discussed during Early Work Session may be continued or moved to Open Session if time does not permit holding or completing discussion of the item during Early Work Session.)

OPEN SESSION

City Council Chambers- 7:00 P.M.

Section I – Presentations

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

2. **Invocation & Pledges of Allegiance**

3. **Announcements & Special Recognitions**

   A. **Administration of Oath of Office to the Police Chief**

   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 on this agenda. In order to address the Council, a Public Meeting Appearance Card must be completed and presented 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 presentations will be limited to five (5) minutes per person. Persons wishing to provide comments on an item appearing on this agenda must complete a Public Meeting Appearance Card and present it to the City Secretary prior to the item being called on the agenda and wait until recognized by the Mayor or other presiding officer before speaking on the item when that item is called for discussion.

Section II – Consent Agenda

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, or member of the public submits a Public Meeting Appearance Card identifying the item on which such person wished to comment prior to this item being called on the agenda, 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. Consider approval of the December financial report.
   b. Consider approval of the City Council minutes for the February 10, 2022 meetings.
   c. Consider approval of ordinance cancelling the May 7, 2022, General Election for City Officers declaring the unopposed candidates as being declared elected to office.

Section III – Planning & Development: None

Section IV- General Items:

6. **Receive and accept the annual audited financial statements for Fiscal Year 2020-2021.**

7. **Receive a report, hold a discussion, and act to approve the City Manager's appointment and employment of a Finance Director.**

Section V – Elected Official Requested Items

8. 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 items listed above or herein.

9. Conduct a closed meeting pursuant to Texas Government Code Section 551.074 to deliberate the appointment and/or employment of a public officer or employee: Finance Director.

10. Conduct a closed meeting pursuant to Texas Government Code Section 551.074 to deliberate the evaluation of a public officer or employee: City Manager.

Section VII – Return to Open Session

11. 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 March 4, 2022 at 5:00 p.m.

Codi Delcambre

Codi Delcambre, TRMC
City Secretary

If you plan to attend this public meeting telephonically 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.

EARLY WORK SESSION

AGENDA ITEM E3

CITY COUNCIL
AGENDA MEMO

Prepared By: Angie Manglaris, AICP Director of Development Services **March 10, 2022**

Discussion on Short Term Rentals

Description:
Receive a report, hold a discussion, and provide City staff direction on Short Term Rental Ordinances.

Background Information:
Short Term Rental (STR) refers to the rental of any residence or residential structure or any portion of a residence or residential structure for a period of less than thirty (30) days. STRs in the State of Texas are subject to Hotel Occupancy Taxes.

Over the last decade, STRs have increased in popularity throughout the United States and are booked through companies such as Airbnb and VRBO. Several Cities in the State of Texas have adopted ordinances to regulate STRs in their communities, including the Cities of Southlake, Austin, San Antonio, and Waco. In the last year, the Towns of Hickory Creek and Shady Shores adopted regulations, too. Typical regulations of STRs attempt to mitigate potential negative effects on existing neighborhoods such as: excessive noise, increased traffic to the area, parking concerns, and high turnover rates. Regulations also cover registration and inspection requirements for health, life, and safety reasons.

Under Chapter 211 of the Texas Local Government Code, Cities have the authority to impose some regulations on STRs under existing zoning ordinances. Below are examples of elements cities may regulate under zoning ordinances:

- Location Restrictions – this refers to uses allowed/not allowed within various zoning districts (residential, commercial, light industrial, etc.).
- Prohibition – this refers to uses that are prohibited within certain zoning districts.
- Specific Use Permit Requirements (SUP) – SUPs refer to uses that are neither prohibited nor allowed by right within a given zoning district. Rather, these uses have been flagged as conditional uses and are considered on a case-by-case basis. SUPs require the review of the Planning and Zoning Commission and City Council.
- Night Cap (duration of stay) – this refers to the number of consecutive nights in which an STR may be rented by an individual in one location.
- Nuisance Provisions – nuisances generally refer to excessive/unreasonable odor, noise, light pollution, and trash and debris, all of which generally lead to a diminished quality of life in the surrounding area. For example, the City of Lake Dallas Code of Ordinances has

requirements that prohibit an individual from using their property in such a manner that it creates a nuisance to those around them.

Regulations relating to STRs have not gone unchallenged in the State of Texas and there are a few Texas Court Rulings on the subject to be aware of when considering ordinances regulating them:

- Tarr V. Timberwood Homeowner's Association: The Texas Supreme Court ruled short term rentals are residential and not commercial in nature. The court ruled the HOA's covenant prohibiting uses other than single-family residential uses had no impact on STRs as single-family residence speaks to the nature of the structure not the use. Attached to this agenda item is an overview of this case from TML.
- In December of 2019, the District Court of Appeals in Austin ruled certain regulations of the 2016 Ordinance adopted by the City to regulate STRs were unconstitutional. These regulations are:
    - The ban of Type-2 Rentals, which the City defined as a single-family residence that is not owner occupied and is not associated with an owner-occupied principle residential unit.
    - Provisions limiting assembly and gathering at STRs between the hours of 10:00 p.m. and 7:00 a.m.; and prohibiting more than six (6) unrelated adults or ten (10) related adults from being present at any time.
    - The TML report covering the Court's findings is attached to this agenda sheet.

Short Term Rentals in Lake Dallas

Staff has been monitoring STR activity in the City on a regular basis. At this time, it appears there is one (1) active STR in Lake Dallas, renting for $62 per night.

Short Term Rentals in Neighboring Communities:

In the Town of Shady Shores and the Town of Hickory Creek, Ordinances pertaining to STRs have been passed in recent years to outline rules and requirements for the existence of the uses within respective city limits. The aim of the Ordinances enacted by both municipalities is to establish a permitting process for STRs and associated permitting fees, inspection requirements for STRs, notification requirements for STRs (notifying adjacent property owners of the use), and verification of Hotel Occupancy Tax Registration. Both Ordinances are attached to this item for review.

Should the City of Lake Dallas decide to pursue an STR Ordinance, staff suggests following the general format of the Ordinances passed by the Towns of Hickory Creek and Shady Shores.

Financial Consideration:

Title 3. Subtitle D. Chapter 351 of the Texas Tax Code authorizes Cities to collect Hotel Occupancy Taxes (HOT). Such taxes are applicable to STRs by State Law. The City of Lake Dallas has adopted a 7% Hotel Occupancy Tax (Section 98-72 of the Code of Ordinances) and the State of Texas collects a 6% Hotel Occupancy Tax.

Recommended Motion:

There is no action required as part of this agenda item. Staff requests City Council provide direction on pursuing any regulations regarding short term rentals.

Attachment(s):

- Texas Municipal League Tarr V. Timberwood Homeowner's Association Summary
- Texas Municipal League District Court of Appeals in Austin Summary
- Texas Land Use Conference Report on STR by Boyle and Lowery, L.L.P
- Hickory Creek STR Ordinance
- Shady Shores STR Ordinance

JUNE 1, 2018, NUMBER 16

Download the full June 1, 2018, Number 16 (PDF).

SHORT-TERM RENTAL OPINION COULD BE DETRIMENTAL TO CITIES

A recent Texas Supreme Court opinion relating to homeowner association (HOA) regulation of short-term rentals may turn into bad news for cities. In Tarr v. Timberwood Park Owners Association (PDF), the court held that a restrictive covenant prohibiting a use other than single-family use has no effect on short-term rentals.

The dispute arose when a homeowner began using his house as a short-term rental. The HOA determined that the owner was violating the "single-family residence" restriction. The HOA argued that renting the home was akin to using it as a hotel because the short-term residents "do not possess an intent to remain in the house," as required by the restrictions. The HOA also believed the rental was a "business purpose," which is prohibited by the restrictions. It fined the owner for each day he continued the use.

The trial and appellate courts held in favor of the HOA. The Supreme Court overruled those courts, concluding that the "single-family" restriction speaks only to the structure, not the use. As for the HOA's business use restriction, the court found that the covenants do not have definitions for "residential purpose" or "business purpose." Because of that, the court used the common definitions of the terms. And so long as the home was used as a residence, according to the court, the fact that renters occupied the property for short periods of time was irrelevant to the analysis.

The opinion could lead to legal challenges of city ordinances that regulate short-term rentals based on the distinction between residential and commercial. Any city that regulates in that manner should consult with local legal counsel to review their ordinance and definitions in light of the opinion.

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DECEMBER 6, 2019, NUMBER 46

Download the full .pdf version here: TML Legislative Update 46

APPEALS COURT STRIKES DOWN PORTIONS OF AUSTIN'S SHORT TERM RENTAL ORDINANCE

Last week, the Third District Court of Appeals in Austin held that certain portions of the City of Austin's short-term rental (STR) ordinance are unconstitutional. The court's opinion, should it stand, has potentially far-reaching ramifications for Texas cities that have adopted, or are considering adopting, STR ordinances.

Austin adopted its current STR ordinance in 2016 after multiple studies and hours of public testimony on the impact of STRs on individual neighborhoods and the community in general. Among other things, the city's ordinance imposes licensing requirements, advertising requirements, limits on distance between STRs, and includes provisions related to inspections and noise. More controversially, the ordinance provided for the eventual elimination of certain STRs in residential neighborhoods and prohibited certain types of gatherings. It was those last provisions that are subject to the legal challenge.

The Court specifically struck down the following parts of Austin's ordinance:

- A provision terminating all "type-2" rentals in residential areas by 2022. (Under the Austin ordinance, a "type-2" rental is a single family residence that is not owner-occupied and is not associated with an owner-occupied principal residential unit.)
- Provisions limiting certain conduct and assembly at STR properties, including prohibiting any assemblies between the hours of 10:00 p.m. and 7:00 a.m., prohibiting outdoor assemblies of more than six adults between 7:00 a.m. and 10:00 p.m., and prohibiting more than six unrelated adults or ten related adults from being present on the property at any time.

In striking down the city's type-2 STR ban, the court held that the ban is unconstitutionally retroactive because it would significantly impact property owners' well-settled right to lease their property and the city's ban on type-2 STRs did not serve a compelling public interest. Further, the court relied on a 2018 Texas Supreme Court

opinion relating to homeowner association limits on STRs to hold that short-term rentals are residential, rather than commercial, in nature.

The most troubling part of the opinion is an analysis relating to the number of people that can use or gather at an STR. In a sweeping and somewhat unprecedented analysis, the court held that the right to assemble under the Texas Constitution is a fundamental right. That means the city's ordinance must survive "strict scrutiny" and be narrowly tailored to serve a compelling governmental interest. The city did not provide sufficient evidence of a serious burden on neighboring properties sufficient to justify the assembly-related restrictions in the ordinance.

What does this opinion mean for Texas cities? It certainly calls into question a city regulation that either: (1) bans STRs to any degree; or (2) limits the ability of people to assemble at STR properties. The opinion may be appealed to the Texas Supreme Court, and the grounds for appealing the decision are fully presented in the dissenting opinion.

An opinion from the Texas Supreme Court would likely provide the final word on the limitations of city STR regulation, unless the Texas legislature passes legislation addressing the scope of city regulation. In the meantime, cities with STR ordinances are encouraged to consult with legal counsel about what changes, if any, should be made to their ordinances in light of this opinion.

PAYDAY LENDING CLEARINGHOUSE UPDATES

The League's "Payday Lending Clearinghouse" webpage, available here, includes information related to the regulation of payday and auto title lenders. It is updated from time-to-time to reflect recent developments. Two items of interest are included in this week's update: (1) the Texas Office of Consumer Credit Commissioner will conduct a stakeholder meeting on December 9, 2019, to discuss a recent attorney general opinion relating to loan products; and (2) a recent City of Austin trial court win relating to its ordinance.

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PRESENTED AT

Land Use Conference

April 25-26, 2019
AT&T Conference Center
Austin, Texas

Short-Term Rentals-
Regulatory Options to Protect Neighborhoods

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SHORT-TERM RENTALS

Short-term rentals ("STR's") present an increasingly complicated regulatory challenge for municipalities. That challenge is exacerbated by the increasing popularity of STR's from both an owner/operator and consumer perspective. STR's constitute an increasingly popular trend in today's "sharing economy". The sharing economy is an economic model often defined as a peer-to-peer based activity of acquiring, providing or sharing access to goods and services that are facilitated by a community based on-line platform. Sharing economies allow individuals and groups to make money from underused assets. For owners and operators, STR's provide a lucrative money-making alternative to traditional long-term residential rentals. For consumers, STR's can offer a more economical, flexible, and comfortable option to hotels. As these economic forces have caused the number of STR's nationwide to proliferate, cities have struggled to keep up with the trend from a regulatory and enforcement standpoint. Those cities face the competing interests of STR's owners and operators who seek to protect their revenue stream and the desire of owner-occupied residences to enjoy the peace and tranquility of a traditional residential neighborhood. A significant part of the regulatory struggle is based on the similarities between traditional residential uses and STR's. Additionally, the litigious nature of STR advocates has created confusing precedent that has been misused and misrepresented by STR advocates. At the end of the day, when STR's are examined more closely, STR's clearly represent a unique and distinct land use that can and should be treated differently from more traditional residential uses.

I.
What are STR's and How Do They Threaten Neighborhoods?

In order to fully understand the regulatory options to address STR's, the threshold issue is to fully grasp and comprehend what an STR is. The most commonly utilized definition of an STR is a type of lodging where a home, or part of a home, is rented for a fee for fewer than thirty (30) consecutive nights. From a regulatory standpoint, the question arises as to how to classify STR's under the Zoning Ordinance. To properly assess that classification, the above-referenced definition is not sufficient. STR advocates urge the proposition that STR's are no different from other residential uses, and as such, STR's should be allowed by right in any residentially zoned neighborhood. However, that proposition and the above definition do not take into account the detrimental and harmful impacts of STR's on traditional residential neighborhoods that will be addressed below. STR's are commercial, money-making ventures. From a land use and regulatory perspective, the starting place is a review of the existing Zoning Ordinance.

A. STR's Are Becoming Increasingly Prevalent

Over the past several years, the number of STR's nation and world-wide has grown exponentially. During one two-year period STR rentals on Airbnb in Nashville increased 365 percent, Airbnb rentals in New Orleans went up 340 percent, and Airbnb stays in Portland Maine shot up 328%. A Los Angeles study revealed that 90 percent of Airbnb revenues are generated by hosts who rent out their entire unit and by leasing companies

which rent out two or more entire rental units. Similar studies for the cities of San Francisco, New Orleans, Nashville, and New York have yielded similar results. In 2016, there were more than 2,700 U.S. cities and counties with more than 50 STR's.

B. STR's Are Harmful to Neighborhoods

STR's represent a fundamentally different character of use when compared to traditional residential occupancies by owners or long-term renters. STR's typically turn over the entire occupancy of the residence multiple times per month and sometimes during the same week. With each such turnover, the new guests move in their luggage, groceries, ancillary items, and vehicles while the outgoing guests remove same. All responsible operators provide a cleaning service between each occupancy. STR's regularly attempt to utilize the residence for a much greater density of use than traditional residential. Some examples of this "super-density" are as follows: a 2,100 square foot house advertised to sleep 14 adults, ($375 avg. night); a 2,500 square foot home that can host up to 18 adults ($425 avg. night); 1,800 square foot home for up to 16 guests ($275 night average); and a 1,500 square foot home with ten beds which is listed for up to 12 adult guests. STR's like these infringe on neighborhoods in multiple ways: (1) Noise: higher in volume due to the number of guests, more robust than traditional houses due to the hospitality nature of STR's, and longer hours for the noise; (2) Security: STR's typically attract large groups of unknown strangers who are not subject to background checks or other screening which means that the guests can include criminals and sex offenders; and (3) Parking and traffic issues: most residential neighborhoods have limited parking, particularly for the large groups which utilize STR's, resulting in overcrowded parking and associated traffic issues. Calls for police service to STR's include noise violations, fighting, parking violations, theft, drug sales and use, intoxication, and more. STR occupants are less cognizant of neighbor concerns because they are not neighbors. Instead, STR guests are paying to utilize a residence as a commercial occupancy which tends to result in an overall increased level of intensity in use. This adversely affects neighborhood cohesion thanks to the revolving door of guests who have no connection with or investment in the community in which they only temporarily reside.

C. How Are STR's treated under Zoning?

1. Traditional Zoning Applies to STR's

Chapter 211 of the Texas Local Government Code is the State's zoning enabling law. The division of a city or area into districts and the prescription and application of different regulations in each district generally is referred to as zoning. A comprehensive zoning ordinance necessarily divides a city into certain districts and prescribes regulations for each one having to do with the architectural design of structures, the area to be occupied by them, and the use to which the property may be devoted. The use of a building may be restricted to that of trade, industry or residence. 10 Tex. Jur. 3d, Building Regulations § 6. Zoning laws are enacted in the exercise of the police power, and are distinguishable from the law of nuisance because comprehensive zoning ordinances have a much wider scope than the mere suppression of the offensive use of property. They act, not only negatively,

but constructively and affirmatively, for the promotion of the public welfare. The existence of a nuisance is not a necessary prerequisite to the enactment of zoning regulations. *Id.* So once a city has exercised its authority to zone properties within the city, the question comes down to whether or not STR's fit within an existing permitted use.

2. *Tarr v. Timberwood Park Homeowners' Ass'n* Does Not Restrict Zoning Options

STR advocates have erroneously claimed that a recent Texas Supreme Court decision regarding STR's supersedes the ability to utilize zoning to address STR's. On May 30, 2018, the Texas Supreme Court issued its decision in the case of *Tarr v. Timberwood Park Homeowners' Ass'n*, 556 S.W.3d. 274 (Tex. 2018). Therein the Court held that the particular restrictive provisions found in the HOA's covenants did not ban STR's. STR have described this decision as the "death knell" for the enforcement in Texas of bans by cities and HOAs of STR's. However, *Tarr* was decided based on the text of the HOA covenant which was being challenged and which had been relied upon by the HOA in efforts to prohibit STR's within that HOA. The HOA had two restrictive provisions on which it based its enforcement efforts. One required the use for "residential purposes," but the restrictive covenants did not define what "residential" meant. The Court decided that in the absence of a more restrictive definition of "residential" the STR use fell within "living" quarters and a "residential" use as opposed to a prohibited commercial use. The other provision of the restrictive covenants on which the HOA relied stated that "[n]o building, other than a single-family residence" could be "erected or constructed" on the property, but did not state it had to be occupied by only one family. Based on those definitions, the Court found that these provision did not ban STR's. In doing so, the Court pointed out that amending "the deed restrictions to specify a minimum duration of leasing" was "an option available to both [the home owner and the association] under the deed's amendment restrictions." In short, the Texas Supreme Court held that the HOA had the power to ban rentals of less than a specified period but found that the specific restrictive provisions of the HOA's covenants were not sufficient. Accordingly, the Court left the door wide open to restrictions on STR's.

3. Defined Terms Are Crucial to Reaching the Correct Zoning Determination

Once *Tarr* is properly understood, the question comes down to how STR's fit under the applicable zoning ordinance. Most zoning ordinances, but certainly not all, are prescriptive in establishing allowed uses meaning that only specifically listed and defined uses are permitted. An example clause provides that "[n]o building or structure; no use of any building, structure or land; and no lot of record or zoning lot, now or hereafter existing, shall hereafter be established". Under that provision, all other unlisted uses would thereby be prohibited as a new and unlisted use. While some zoning ordinances define residential uses broadly, others are more specific. One example of a broad and open-ended definition for "residential use" is as follows: a structure or use designed or used for occupancy as a human dwelling or lodging place, such as single family dwelling. That definition is more in line with the HOA's open-ended covenant definition in *Tarr*. Other cities are more specific in their definition such as: "single-family residence shall mean an enclosed

building designed for use and occupied by only one family and specifically excluding bed and breakfasts and short-term rentals". It must be noted that the zoning predicament that preceded STR's was bed and breakfasts. When bed and breakfasts began to permeate more traditional suburban communities similar questions were raised about what they were and whether or not bed and breakfasts fit within allowed residential categories. A few crucial terms which are important to properly and thoroughly define are: bed and breakfast, hosted primary residence, primary residence, short-term rental, and vacation rental. So to properly assess the status of STR's in your city, the starting place is a thorough review of the city's zoning ordinance and the definitions contained therein.

II. What Options Are Available to Regulate STR's

For cities who find their zoning ordinances are not sufficiently clear to address, prohibit, or regulate STR's, there are a myriad of options that can be utilized in attempt to find a sensible regulatory solution to the issues caused by STR's. Many cities have struggled to govern the trend of increasing STR numbers nation-wide, resulting contentious debates about how much to regulate STR's, or whether even to allow certain kinds of them. STR advocates urge that STR's are beneficial to the community. Those proponents urge that their property rights should not be infringed and that the few bad apples (e.g. "party houses") should not prevent those responsible owners from utilizing their properties for a commercial use which is claimed to be no different from long-term rentals. However, a recent poll by WFAA TV in Dallas revealed than 84 percent of residents oppose STR's in their neighborhood. That opposition is tied to the negative impacts from STR's on the quality of residential life and the negative impacts on traditional neighborhoods. Balancing these interests presents both legal and policy challenges.

A. There Is a Full Range of Regulatory Options for Addressing STR's

Cities across the globe have attempted to utilize a wide range of regulatory options for STR's. On the more aggressive end, instituting a total ban or prohibition on STR's is possible. Bans provide the most effective level of protection for residential neighborhoods and is the least taxing on enforcement staff. Several Texas cities have adopted full bans on STR's, including but not limited to Hurst, Southlake, Sugar Land, and Westlake. The most effective ban should be adopted via an amendment to the zoning ordinance in full compliance with Chapter 211 of the Local Government Code. In the zoning realm, consideration can be given to adopting a locational restriction that limits STR's to only certain areas of the city. Given the commercial nature of and negative impacts related to STR's, perhaps it makes the most sense to preclude them altogether from the least dense residential districts in the city. Beyond that, the city could look at applying a conditional or special use requirement for STR's. Conditional/special use permits allow for case by case analysis and consideration for each STR. Licensing or registration provisions require self-disclosure of STR operators thereby improving both regulation and enforcement prerogatives. Hotel occupancy tax requirements apply to all STR's in Texas under State law and under local ordinance in most cases. Additional fees or taxes must generally be connected to the costs associated with the regulation of STR's, a calculation that can prove difficult to substantiate. Capping the number of nights for STR's in each year can be used

to decrease the overall intensity of the impact of STR's on neighborhoods. Requiring that STR's be limited exclusively to the principal residence of the owner or operator can be used to reduce the number of STR's and to increase the neighborhood sensitivity for the operator. Applying safety provisions similar to other commercial operations will provide enhanced safety for both guests and neighbors. This can include a prohibition against convicted sex offenders, a requirement for adequate fire protection, ingress and egress, and the like. So the basic regulatory options for STR's are listed as follows

Prohibition-	Operator/License Fees-
Hotel Occupancy Tax-	Principal Residency Requt.-
Location restrictions-	Night Cap-
Conditional or special use permits-	Safety Provisions-
Operator License or Registration-	Nuisance Provisions-

B. Austin's Phase Out Plan Has Met Challenges

The City of Austin's experience illustrates the tensions and conflicts behind the debate over STR's. The Austin City Council first regulated short-term rentals in 2012 and 2013. Then in February 2016, the City significantly tightened its regulations. The latest rules impose strict occupancy and time-of-day limits on STR's in residential neighborhoods. No more than 10 adults can gather in a vacation rental at a time — the limit is six if the adults are unrelated (i.e. not a family). Further, the ordinance bans "an outside assembly" with more than six adults. The ordinance prohibits outdoor activity at STR's located in residential neighborhoods be between 10 p.m. and 7 a.m. Austin's rules classify STR levels and include a gradual phase out of Type 2 STR's in residential neighborhoods by April 2022. Type 2 rentals are properties with no live-in owners that are available for rent year-round. In an effort to meet the City's goal of slowly eliminating non-owner-occupied vacation rentals in residential neighborhoods, the City stopped accepting license applications for them. As such, as of April 2022 only owners of single-family homes or multifamily dwellings who live on their property and who want, for example, to rent out their house while they're temporarily away or use a garage apartment or an adjoining unit as a vacation rental can continue to operate in a residential neighborhood. In response to the new rules, the Texas Public Policy Foundation, a conservative think tank in Austin, sued the City in June 2016. The Foundation was joined by the Attorney General's Office and argued that Austin's rules go far beyond standard-issue licensing, health, safety and taxation rules and violate property owners' constitutional rights. In that case, the trial court denied the City's Plea to the Jurisdiction but granted the City's No-Evidence Motion for Summary Judgment. The trial court also denied the Plaintiffs' Motion for Summary Judgment. Both sides appealed and the case has been fully briefed and a ruling is forthcoming.

C. STR Advocates Have Asserted a Myriad of Challenges to STR Regulations

In an effort to perpetuate their operations, STR owners and operators have raised a number of challenges to STR regulations. They include Declaratory Judgment actions regarding the interpretation and application of traditional zoning and code enforcement regulations to STR's. STR operators have asserted Vested Rights protection. STR advocates have also made Due Process claims. STR owners have urged takings claims. Lastly, STR owners have sought to continue their operations in an effort to amortize out their investment. A brief review of these claims and the applicable responses is as follows.

1. Declaratory Judgment

As noted above, there are a number of questions of interpretation and application regarding zoning and code enforcement ordinances. This is especially so when a plaintiff is dissatisfied with a classification determination by city staff which is inconsistent with the plaintiff's operational goals. While the Declaratory Judgment Act (Chapter 37 Civil Practice and Remedies Code ("DJA")) generally provides a mechanism to seek judicial interpretation of documents, that mechanism is quite limited when it concerns a municipality. That limitation is based on the fact that the only waiver against municipalities under the DJA is to determine the validity of an ordinance or franchise. Tex. Civ. Prac. & Rem. Code § 37.007(b)(emphasis added); *City of Dallas v. Turley*, 316 S.W.3d 762, 771 (Tex. App.—Dallas 2010, pet. denied). In order to establish the trial court's jurisdiction over this type of claim, the plaintiff has the burden to allege facts affirmatively demonstrating that the trial court has subject-matter jurisdiction. *See Texas Ass'n. of Bus. v. Tex. Air Control Bd*., 852 S.W.2d 440, 446 (Tex. 1993). For the waiver to be effective, a plaintiff must plead a constitutional or legislative waiver with facts that make the waiver applicable. *See Gen. Servs. Comm'n v. Little-Tex Insulation Co.*, 39 S.W.3d 591, 598 (Tex. 2001) (the pleader must allege facts to demonstrate a valid constitutional claim); *Tex. Ass'n of Bus*, 852 S.W.2d at 446 (the pleader must allege facts that affirmatively demonstrate the court's jurisdiction to hear the cause). Plaintiffs cannot meet that burden unless they are challenging the validity of an ordinance. No waiver of immunity exists for a party that seeks only to challenge the interpretation of an ordinance. Additionally, as a general rule, the meaning and validity of a penal statute or ordinance should ordinarily be determined by courts exercising criminal jurisdiction." *State of Texas v. Morales,* 869 S.W.2d 941, 945 (Tex.1994); See also, *State v. Logue*, 376 S.W.2d 567 569 (Tex. 1964). For these reasons, declaratory judgment actions against a city are only viable when the plaintiff is challenging the validity of the ordinance.

2. Vested Rights

Chapter 245 of the Local Government Code generally allows property owners to rely upon land use regulations that applied at the time they commenced that land use. *Village of Tiki Island v. Ronquille,* 463 S.W.3d 562 (Tex. App.—Houston [1st Dist.] 2015, no pet.). The enforcement mechanism is a request for declaratory relief, and sovereign immunity is waived. *See Tex.* Local Gov't Code § 245.006(a), (b). Section 245.002 "establishes a general rule that municipal regulatory agencies must consider a permit application under the terms of the ordinances, rules, and other applicable regulations that are in effect at the

time a permit, development plan, or plat application is filed." *Vill. of Tiki Island,* 464 S.W.3d at 440. Such statutory rights apply to a "project" and are "vested." *Id.* "Project" is broadly defined to include the Homeowners' investments in their real property. Local Gov't Code § 245.001(3). "Permit" includes mere "consent" by a municipality, *Id.* § 245.001(1), (4). However, "all property is held subject to the valid exercise of police power." *Sheffield Dev. Co., Inc. v. City of Glenn Heights,* 140 S.W.3d 660, 670 (Tex. 2004) (quoting *City of College Station v. Turtle Rock Corp.* 680 S.W.2d 802, 804 (Tex. 1984)). Additionally, "[n]o property owner has a vested interest in particular zoning classifications and a city may rezone as public necessity demands." *City of San Antonio v. Arden Encino Partners, Ltd.,* 103 S.W.3d 627, 630 (Tex. App.—San Antonio 2003) (citing *City of University Park v. Benners,* 485 S.W.2d 773, 778 (Tex. 1972)). Zoning changes are to be expected in growing communities. *See Sheffield,* 140 S.W.3d at 678. When vested rights conflict with a city's exercise of its police power, a takings claim may be the appropriate cause of action (see subsection 4 below).

3. Due Process

For a due process claim, economic regulations, including zoning ordinances and restrictions on land use, can be ruled unconstitutional under Article I, § 19 of the Texas Constitution's due course of law requirements if either:

(1) the statute's purpose could not arguably be rationally related to a legitimate governmental interest; or
(2) when considered as a whole, the statute's actual, real-world effect as applied to the challenging party could not arguably be rationally related to, or is so burdensome as to be oppressive in light of, the governmental interest.

Patel v. Texas Dep't of Licensing & Regulation, 469 S.W.3d 69, 87 (Tex. 2015); *see also Barshop v. Medina Cnty. Underground Water Conservation District,* 925 S.W.2d 618, 626-27 (Tex. 1996) (same, as applied to zoning in a substantive due process and equal protection case). While cities have a legitimate interest in regulating noise, traffic, trash, and the like, STR owners have challenged that those interests cannot be addressed with the regulation of STR's. In short, the claimants urge that cities have alternative means to address noise, traffic, or trash issues and that an outright ban on STR's is irrational and oppressive. The rational basis threshold presents a low bar as to the defense of an ordinance under due process.

4. Unconstitutional Regulatory Taking

The U.S. and Texas Constitutions both bar the government from taking private property without adequate compensation. See U.S. Const. amend. V; Tex. Const. art. 1, § 17; *see generally Mayhew v. Town of Sunnyvale,* 946 S.W.2d 922, 939 (Tex. 1998). Three varieties of physical regulatory taking occur where: (1) regulation compels "the property owner to suffer a physical "invasion' of his property," (2) regulation "denies all economically beneficial or productive use of land," or (3) regulation "does not substantially advance legitimate state interests." *Sheffield Dev. Co., Inc. v. City of Glenn Heights,* 140 S.W.3d 660, 671 (Tex. 2004). Separate from such physical takings are situations "where regulation

has gone too far and become *too much like a physical taking.*" *Vill. of Tiki Island v. Ronquille,* 463 S.W.3d. 562, 575 (Tex. App.—Houston [1st Dist.] 2015, no pet.) (emphasis added). Such cases require "a careful analysis of how the regulation affects the balance between the public's interest and that of private landowners." *Sheffield,* 140 S.W.3d at 671 (citing *Penn Central* factors") are as follows:

(1) the economic impact of the regulation on the claimant;
(2) the extent to which the regulation has interfered with distinct investment-backed expectations; and
(3) the character of the governmental action.

Vill. Of Tiki Island, 463 S.W.3d at 575 (internal citations omitted) (quoting *Sheffield* and federal precedent). While ordinances generally are presumed constitutional, zoning ordinances are construed more strictly. *See City of Kermit v. Spruill,* 328 S.W.2d 219, 223 (Tex. Civ. App. 1959, writ refused n.r.e.). "Any regulation of land use is in derogation of the common law." *Town of Annetta S. v. Seadrift Dev., L.P.,* 446 S.W.3d 823, 830 (Tex. App.—Fort Worth 2014) (citing *Thomas v. Zoning Bd. Of Adjustment,* 241 S.W.2d 955, 957 (Tex. Civ. App.—Eastland 1951, no writ) and *Bryan v. Darlington,* 207 S.W.2d 681, 683 (Tex.Civ.App.—San Antonio 1947, writ ref'd n.r.e.) "All restrictions of the free use of land are in derogation of the common law right to use land for all lawful purposes that go with the title and possession, and are to be construed strictly against the person creating or attempting to enforce such restrictions.")).

The foregoing factors are not formulaic. *Sheffield,* 140 S.W.3d at 672. For example, "the economic impact of a regulation may indicate a taking even if the landowner has not been deprived of all economically beneficial use of his property." *Id.* The court must consider all of the surrounding circumstances, *Mayhew,* 964 S.W.2d at 933, and apply "a fact-sensitive test of reasonableness," *City of College Station v. Turtle Rock Corp.* 680 S.W.2d 802, 804 (Tex. 1984). In situations where an existing money-making use of property is suddenly barred, one form of relief to the property owner is allowing the owner to continue the "nonconforming use" for a period of years in order to recoup her investment and avoid losses or damages. *See, e.g., See City of University Park v. Benners,* 485 S.W.2d 773, 777-779 (Tex. 1972) (25-year recoupment period); *Mbogo v. City of Dallas,* No. 05-17-00879-CV, 2018 WL3198398, at *7 (Tex. App.—Dallas June 29, 2018, pet. filed) (mem. op.) (14-year grace period was sufficient). Another solution is to simply grandfather an affected owner's use. *See Village of Tiki Island,* 463 S.W.3d at 586.

5. Preemption

STR advocates have asserted that STR bans are preempted by Chapter 156 of the Texas Tax Code and/or Chapter 92 of the Property Code. The concept of preemption is grounded in constitutional law. Article XI, Section 5(a) of the Texas Constitution provides that home-rule city ordinances shall not "contain any provision inconsistent with the Constitution of the State, or of the general laws enacted by the Legislature of this State." *See generally City of Laredo v. Laredo Merchants Ass'n,* 550 S.W.3d 586, 592 (Tex. 2018) (in express preemption case, city could not ban plastic trash bags); *City of Fort Worth v. Rylie,* No. 02-

17-00185-CV, 2018 WL 4782291, at *8 (Tex. App.—Fort Worth Oct. 4, 2018, no pet. H.) (similar). The applicable standard is as follows:

> The mere entry of the state into a field of legislation does not automatically preempt that field from city regulation. Rather, local regulation, ancillary to and in harmony with the general scope and purpose of the state enactment, is acceptable. Absent an express limitation, if the general law and local regulation can coexist peacefully without stepping on each other's toes, both will be given effect or the latter with be invalid only to the extent of any inconsistency.

City of Laredo, 550 S.W.3d at 593 (cleaned up). Further, as quoted approvingly in *City of Laredo:*

> a general law and a city ordinance will not be held repugnant to each other if any other reasonable construction leaving both in effect can be reached. In other words, both will be enforced if that be possible under any reasonable construction, just as one general statute will not be held repugnant to another unless that is the only reasonable construction.

City of Beaumont v. Fall, 116 Tex. 314, 291 S.W. 202, 205-206 (1927).

The Legislature expressly began taxing STR's in 2015 as part of the state hotel occupancy tax. The intent to raise revenue from that source is plain. At the same time, the Legislature declined to change the existing regime of residential leasing at Chapter 92 of the Property Code, which given express references to "transient"- type stays in that statute, the Legislature plainly would have done had the Legislature intended to restrict such rentals. STR advocates claim that allowing cities to ban STR's would undermine the Legislature's intent to generate revenue and subject STR's to a ban inconsistent with the Legislature's desire to allow such rentals without restriction. However, the fact that the State taxes STR's and defines certain residential uses does not constitute a clear and unambiguous preemption of local regulation of STR's, including but not limited to prohibition.

6. Amortization

As a corollary to vested rights claims, for legal nonconforming uses, plaintiffs have the ability to seek the right to amortize out their investment in their STR. Cities have the general right to establish zoning districts under their general police power to protect public health, safety, and general welfare. TEX. LOC. GOV'T CODE § 211.003; *City of Corpus Christi v. Allen*, 254 S.W.2d 759, 761 (Tex. 1953). These zoning restrictions, however, may not be made retroactive. *Id*. Any ordinance enacted must relate to the future rather than to existing buildings and uses of land. *Id*. An ordinance may not operate to remove existing buildings and uses that are nonconforming. *Id*. A "nonconforming use" is a use of land that existed legally when a zoning restriction became effective and has continued to exist. *City of University Park v. Benners*, 485 S.W.2d 773, 777 (Tex. 1972), *app. dism'd*, 411 U.S. 901, *reh'g denied*, 411 U.S. 977 (1973). One way cities have attempted to remove nonconforming uses is through the process of amortization. Amortization allows a nonconforming use to continue for a reasonable period of time to permit the owner to

recoup his investment in the property. Amortization serves as adequate compensation in these instances, satisfying state constitutional provisions prohibiting the unconstitutional taking of property without adequate compensation. *See* Tex. Const. art. I, §17. Texas courts have approved the termination of nonconforming uses, provided that adequate time is allowed to recover an owner's investment in the property. *Swain v. Board of Adjustment of the City of University Park*, 433 S.W.2d 727, 735 (Tex. Civ. App.-Dallas 1968, writ ref'd n.r.e.), *cert. denied*, 396 U.S. 277, *reh'g denied*, 397 U.S. 977 (1970). Another way a nonconforming use can be terminated is through abandonment. Abandonment requires: (1) intent to abandon; and (2) an overt act or failure to act, which carries the implication of abandonment. *See Turcuit v. City of Galveston*, 658 S.W.2d 832, 834 (Tex. App.—Houston [1st Dist.] 1983, no writ). A municipal ordinance can dictate the required period of nonuse required to be considered abandoned, and many cities already have ordinances containing this language. Amortization is a complex legal process that should not be undertaken without the guidance of an experienced land use attorney.

III. What about Village of Tiki Island?

STR supporters heavily rely upon on *Village of Tiki Island v. Ronquille,* 463 S.W.3d 562 (Tex. App.—Houston [1st Dist] 2015, no pet.) to support their position that STR bans constitute a regulatory taking. In 2015, the Houston Court of Appeals upheld a temporary injunction in a case involving the Village's regulation of STR's. In 2014 the Village passed an ordinance barring STR's outright and included a grandfathering for existing STR's. Plaintiff Angelia Hill invested in a house in 2007 to utilize as an STR, and she had contracts extending out into the future. Ms. Hill's STR was in operation prior to the ban and should have been included among those grandfathered under the new ordinance. For some inexplicable reason the city did not allow Ms. Hill either recoupment of her investment in her STR or grandfathering. Ms. Hill sued for a regulatory taking and won. In issuing its ruling, the Houston Court of Appeals held as follows:

> Hill has been renting her Tiki Island home short-term since 2007. She bought it as an investment for the purpose of rentals, and made substantial improvements to the property. Tiki Island's 2014 ordinance banning short-term rentals grandfathered certain identified properties that were already engaged in short-term rentals as of 2011. It is not evident from the record why Hill's use of her home for short-term rentals was not grandfathered , as she was engaged in short-term rentals before the 2011 grandfathering cut-off. The Village's excluding Hill from this grandfathered status, however, foreclosed Hill's existing investment use of her property without an avenue for recoupment. We thus hold that she has identified a vested right for purposes of conferring the trial court with jurisdiction to enter a temporary injunction in her favor.

The *Tiki Island* Court held that a municipal ordinance which prohibited STRs constituted a regulatory taking but did so based solely on the specific and limited facts of that case. *Tiki Island,* 463 S.W.3d at 582.

The *Tiki Island* Court failed to apply the correct standard when examining the economic impact of Ordinance 05-14-02. In *Mayhew,* the Court explained that a taking occurs "when the owner of real property has been called upon to sacrifice *all* economically beneficial uses in the name of the common good, that is to leave his property economically idle." *Mayhew,* 964 S.W.2d at 937 (quoting *Lucas v. South Carolina Coastal Council*, 505 U.S. 1003, 1019 (1992) (emphasis in original). A reduction in value is not enough. *See Mayhew,* 964 S.W.2d at 937-938 (substantial reduction leaving property still worth more than what owner paid does not destroy all economically beneficial uses); *Sheffield* 140 S.W.3d at 677 (fifty percent reduction in value not enough to destroy all economically beneficial uses). In *Tiki Island,* the Court found that the fact that a property is worth more if allowed to provide STRs, and that the property may "lose value greatly" and would cost the property owner "quite a bit" if no longer able to provide STRs was sufficient to show that the regulation "had an economic impact on the value of [the] property." *See Tiki Island,* 463 S.W.3d at 577, 582. This finding not only applies the wrong standard, it contradicts established precedent.

The *Tiki Island* Court also mistakenly cited *City of University Park v. Benners,* 485 S.W.2d 773 (Tex. 1972) to support its position that while property owners generally do not have a vested right in a particular use of their property, they likely do have a "narrow vested . . . right when a new law restricts an existing commercial use of a property." *Tiki Island,* 463 S.W.3d at 587 (citing *City of University Park,* 485 S.W.2d at 778). Because of this, the Court found that the Village should have provided Plaintiff Hill with a sufficient period of time to recoup her investment. *Tiki Island,* 463 S.W.3d at 587. *City of University Park* involved a city termination of two nonconforming commercial uses in a residentially-zoned district. *City of University Park,* 485 S.W.2d at 775. "A nonconforming use . . . is a use that existed legally when the zoning restriction became effective and has continued to exist." *City of University Park,* 485 S.W.2d 777 (citing *Swain v. Bd. of Adjustment of the City of University Park,* 433 S.W.2d 727 (Tex. Civ. App.—Dallas 1968). Commercial uses are not permitted in residentially-zoned districts. Additionally, even if STRs may have been permitted at the time of Plaintiff Hill's purchase of the property, using it for a commercial purpose likely violated the zoning ordinance, meaning Plaintiff's Hill's property use was not legally existing when the zoning restriction became effective. A property owner cannot have a reasonable expectation to be able to engage in illegal activity. For all these reasons, it appears that *Tiki Village* may not be the panacea claimed by STR's.

IV. Legislation

When STR rules are finally passed, owners of short-term rentals sometimes find themselves frustrated by the restrictions and confused about how to comply. Inevitably, calls for the State legislature to intervene on behalf of owners of STR's have been made. During the current and most recent sessions of the legislature, bills have been introduced regarding the ability to regulate STR's. The proposed legislation would have overturn or significantly narrow ordinances in Austin, San Antonio, Fort Worth and elsewhere. Last session, State senators moved their version of the proposed legislation forward when they approved Senate Bill 451. SB 451 sought to standardize short-term rental rules across the state, aiming to eliminate confusion for property owners. The bill still allowed cities to

impose health, safety, traffic and nuisance rules on short-term rentals but prevents them from banning short-term rentals. The same day the Texas Senate passed SB 451, a Texas House committee considered companion legislation. The House bill, HB 2551, was left pending. During the current session, HB 3778 was filed by Representative Button and SB 1888 was filed by Senator Fallon. The new bills purport to wholly preempt municipal regulation of and enforcement against STR's. This is a similar approach to that taken by the State of Arizona when Governor Doug Ducey of Arizona signed SB 1350 on May 16, 2016. That law prohibits cities and municipalities from banning the listing and use of STR's. From the governor's perspective, the law helps travelers who, instead of turning to hotel chains, can inject the profits of tourism directly into local economy by paying locals. On the other hand, cities like Sedona have left powerless to address the detrimental effects of STR's. As a result Sedona has witnessed a serious erosion of its affordable housing stock due to the market influence of STR's in addition, all Arizona cities have been left powerless to protect the sanctity of their residential neighborhoods due to action at the State level. Hearings on the pending bills in Texas are scheduled in the near future and there very well may be action between the timing of this paper and its presentation.

V. Conclusion

If the answer to STR's was simple, there would not be so much consternation and litigation regarding them. Finding the right balance between the competing interests of STR advocates and those neighbors seeking to enjoy the peace and tranquility of a traditional neighborhood presents both policy and legal challenges. Once the governing body provides their policy direction, the starting place for analysis is the city's existing zoning ordinance. Therein the threshold issue is whether or not STR's are already barred or instead are permitted. Regardless, the definitions of the most relevant terms is crucial. If there is need to amend the ordinance(s), care should be taken that the legal pitfalls identified above are either avoided or at least minimized. There are indeed plenty of regulatory options. So unless and until the Legislature acts to strip cities of their basic prerogative to protect the health, safety, and welfare of the public utilizing the Chapter 211 zoning take advantage of the available tools to address these issues.

TOWN OF HICKORY CREEK, TEXAS
ORDINANCE NO. 2022-01-____

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF HICKORY CREEK, TEXAS, AMENDING THE CODE OF ORDINANCES BY ADDING CHAPTER 15 "SHORT TERM RENTALS"; PROVIDING FOR INCORPORATION OF PREMISES; PROVIDING FINDINGS; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING FOR SAVINGS; PROVIDING FOR SEVERABILITY; PROVIDING FOR PENALTY; PROVIDING FOR PUBLICATION; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AND EFFECTIVE DATE.

WHEREAS, the Town of Hickory Creek, Texas, is A Type A General Law municipality located in Denton County, Texas created in accordance with the provisions of the Texas Local Government Code and the Texas Constitution and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the Town Council is empowered under section 51.012 of the Local Government Code to adopt ordinances necessary for the government, interest, welfare, or good order of the municipality;

WHEREAS, the increase in the number of persons or entities desiring to rent their residential properties has led to the proliferation of transient and vacation rental uses within neighborhoods previously planned, approved and constructed for use as single-family residences; and

WHEREAS, the operation as a business of single-family residences by individuals for short periods of time may negatively impact the residential character of many neighborhoods by reducing communication and accountability between permanent residents by partially substituting permanent residents with transient visitors; and

WHEREAS, the regulation of the operation of such "short-term rental" property is intended to prevent the further erosion of pre-existing and stable single family neighborhoods, and further advance the Town Council's objective of championing great neighborhoods; and

WHEREAS, the Town Council finds the imposition and collection of Hotel Tax on short term rentals as authorized by state law is in the best interest of the Town, and will assist with tourism within the Town; and

WHEREAS, the requirement of an annual short-term rental permit that could be suspended or revoked in the event of repeated nuisance violations related to noise, trash, parking, etc. or violations of this ordinance; and

WHEREAS, Town Council finds that regulating the short-term rental of residential property is necessary for the health, safety and welfare of the general public, and the protection of landowners and residents of the Town of Hickory Creek;

WHEREAS, the Town Council does hereby find and determine that the adoption of this Ordinance is necessary for the government, interest, welfare and good order of the Town; and

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HICKORY CREEK, TEXAS:

SECTION 1.
INCORPORATION OF PREMISES

The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 2.
FINDINGS

After due deliberations the Town Council has concluded that the adoption of this Ordinance is in the best interest of the Town of Hickory Creek, Texas and necessary for the government, interest, welfare, and good order of the Town.

SECTION 3.
AMENDMENTS

3.01 That the Town of Hickory Creek Code of Ordinances is hereby amended by creating a new Chapter 15 Short Term Rentals which shall read:

"ARTICLE I
GENERAL PROVISIONS

Section 1.01 Title

This Chapter of the Code of the Town of Hickory Creek is hereby designated and shall be known and referred to as the "Short-term Rental" Chapter of the Town Code of Ordinances.

Section 1.02 Purpose

The purpose of this Chapter is to safeguard the life, health, safety, welfare, and property of the occupants of residential dwelling units, the neighbors of said occupants, and the public, through the regulation of short-term rental activity within the Town of Hickory Creek. The intent of this Chapter is to preserve the neighborhood character of residential subdivisions within the Town of Hickory Creek and to minimize adverse impacts to the housing supply caused by the conversion of residential units to tourist or transient use.

Section 1.03 Applicability

The provisions of this Chapter shall apply to all existing and future residential properties, both primary and accessory structures, and any portions thereof.

ARTICLE II
DEFINITIONS

Section 2.01 Definitions

Administrator means the employee designated by the Town Administrator to enforce and administer this Chapter, including that employee's designees.

Advertise means the act of drawing the public's attention to a short-term rental in order to promote the availability of the residence for use as a short-term rental. Said advertising may be found in any medium, including but not limited to, newspaper, magazine, brochure, website, or mobile application.

Bedroom means the living area(s) of the dwelling unit that is designed and furnished for sleeping and which has proper egress as required by the International Residential Code.

Booking Service means any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between an Owner and a prospective Occupant, and for which the person or entity collects or receives, directly or indirectly through an agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction.

Hosting Platform means a person or entity that participates in the short-term rental business by providing, and collecting or receiving a fee for, Booking Services through which an Owner may offer premises for an occupant on a short-term basis. Hosting Platforms usually, though not necessarily, provide Booking Services through an online platform that allows an Owner to advertise the premises through a website provided by the Hosting Platform and the Hosting Platform conducts a transaction by which potential occupants arrange their use and their payment, whether the would-be occupant pays rent directly to the Owner or to the Hosting Platform.

Occupant means any individual person living, sleeping or possessing a building, or portion thereof. A person is not required to be paying rent, providing in-kind services, or named in any lease, contract or other legal document to be considered an occupant.

Owner means any person, agent, operator, firm, trust, corporation, partnership, or any other legal entity who has a legal or equitable interest in the property; or who is recorded in the official records of the county as holding title to the property; or who otherwise has control of the property, including the guardian of the estate of any such person, and the executor of the estate of such person if ordered to take possession of real property by a court.

Premises means property, a lot, plot or parcel of land, including any structures or portions of structures thereon.

Short-term rental (STR) means a residential premise, or portion thereof, used for lodging accommodations to occupants for a period of less than thirty (30) consecutive days. The definition of short-term rental does include a Bed and Breakfast as defined as a residential unit which requires the owners or operators to be in residence at the same time as those renting the residence. Neither STR or Bed and Breakfast properties are allowed to have operate multifamily or multiple rental units on one tract of land. Motels are not allowed by the terms of this ordinance.

ARTICLE III
GENERAL REGULATIONS

Section 3.01 Unpermitted short-term rentals prohibited

A. It shall be unlawful for any owner or person to rent, lease, advertise, or otherwise permit or allow any residential premises to be operated or used as an unpermitted Short-term Rental. This ordinance is not passed with the intent or purpose of allowing short term rentals in areas where valid deed restrictions prohibit them.

B. It shall be an affirmative defense to a violation of this Section that the occupant is a party to the sale of the premises and was occupying the premises pursuant to a written post-closing occupancy agreement.

Section 3.02 Requirements for hosting platforms

A. All Hosting Platforms shall provide the following information in a notice to any owner listing a Short-term Rental located within the Town of Hickory Creek through the Hosting Platform's service. The notice shall be provided prior to the owner listing the premises and shall include the following information: THE "SHORTTERM RENTAL" CHAPTER OF THE HICKORY CREEK TOWN CODE PROHIBITS THE SHORT-TERM RENTAL OF RESIDENTIAL PREMISES WITHIN THE TOWN OF HICKORY CREEK WITHOUT AN ACTIVE SHORTTERM RENTAL PERMIT."

B. Notwithstanding any other provision of this Chapter, nothing shall relieve any owner, person, occupant, or Hosting Platform of the obligations imposed by the applicable provisions of state law and the Hickory Creek Code of Ordinances, including but not limited to, those obligations imposed by the Tax Code. Further, nothing in this Chapter shall be construed to limit any remedies available under the applicable provisions of state law and the Hickory Creek Code of Ordinances.

Section 3.03 Short-term rental permit required

An owner who desires to use its premises as a short-term rental must have a valid, active short-term rental permit from the Town prior to using, allowing the use of, or advertising the use of said premises as a short-term rental. Upon application to the Town, a short-term rental permit shall be approved by Administrator, or designee, if the application satisfies all the conditions of this Chapter, and the applicable ordinances of the Hickory Creek Code of Ordinances. The Administrator may place reasonable conditions on a short-term rental permit to ensure compliance with the provisions of this Chapter. The annual fee for a short-term rental permit shall be set by resolution of the Town Council, and listed in the application and fee schedule, to defray the administrative expenses, inspections, and personnel costs of the STR program.

Section 3.04 Expiration of permit; renewals

A short-term rental permit shall expire on the last day of the month one year after the date of issuance. No short-term rental permit may be renewed without a completed renewal application submitted by the owner and payment of the renewal fee. If the renewal application satisfies all the conditions of this Chapter and all other applicable Town Code of Ordinances provisions, an application for the renewal of a short-term rental permit shall be approved by the Administrator, or designee. The Administrator may place reasonable conditions on a short-term rental renewal permit to ensure compliance with the provisions of this Chapter. A residential unit to be used as a short-term rental must meet all applicable building codes of the Town of Hickory Creek, and all applicable provisions of Texas state law to the requirements for health safety and welfare of the residents for hotels and motels.

Section 3.05 Requirements of application.

A. Except as provided in this Section, every complete application for a short-term rental permit shall include the following information with such detail and in a form approved by the Administrator:

1. The name, address, contact information and authenticated signature for the owner of the premises;
2. The name, address and contact information of the operator, agent if any, and designated local responsible party as required in Section 3.06;
3. The Town registration number for Hotel Occupancy Tax;
4. A plot plan of the premises identifying the location of parking spaces to be used in conjunction with the short-term rental;
5. A dimensioned floor plan of the proposed short-term rental identifying bedrooms, other living spaces and emergency evacuation routes;
6. Proof of insurance as required in Section 3.07;
7. The name and contact information for the property owner's association, if any, of which the premises is covered by the dedicatory instruments;
8. A copy of the proposed host rules for the short-term rental; and
9. Such certifications deemed necessary and proper to ensure compliance with this Chapter.

B. An application for a short-term renewal permit may be filed beginning thirty (30) days prior to expiration of a current permit. Every complete application for a short-term rental renewal permit shall include updates, if any, to the information contained in the original permit application or any subsequent renewals. The permit holder shall sign a statement affirming that there is either no change to such information, or that any updated information is accurate and complete. The Administrator may require such certifications deemed necessary and proper to ensure continuing compliance with this Chapter.

C. An application for a short-term rental renewal permit submitted after the expiration of the most immediate permit for the premises shall be treated as an application for a new permit as described in subsection A of this Section.

D. If a complete application for a short-term renewal permit is submitted less than thirty (30) days prior to expiration of the current permit, the Administrator in his or her sole discretion may grant a one-time extension of the current permit not to exceed ten (10) days.

Section 3.06 Designation of local responsible party required

An owner must designate the name and contact information of a local responsible party who can be contacted regarding immediate concerns and complaints from the public. Said individual must be available to be reached in person or by phone at all times while occupants are on the premises of a short-term rental. If called, a local responsible party must be able to and shall be present at the premises within one (1) hour of call from Administrator, or his designee. A local responsible party must be authorized to make decisions regarding the premises and its occupants. A local responsible party may be required to, and shall not refuse to, accept service of citation for any violations on the premises. Acceptance of service shall not act to release owner of any liability under this chapter.

Section 3.07 Proof of insurance required

It shall be unlawful for the owner of premises operating as a short-term rental to operate without host protection or other liability insurance commensurate with the operations of the short-term rental that provides coverage of up to $1 million per occurrence. A certificate of insurance must be on file with the Administrator. Proof of insurance shall be required at the time of application and notice of cancelation of insurance must be made to the Administrator within 30 days.

Section 3.08 Inspection required and required safety features

No permit or renewal permit shall be approved for a short-term rental until the Town has inspected the premises and found the premises to be in compliance with minimum health and safety requirements for use and occupancy. If a premises fails to pass an inspection, a reinspection fee may be charged for each subsequent inspection in accordance with the fee established by resolution. All provisions of Texas State law regarding health safety and welfare requirements in rental homes shall apply to short term rentals in the Town. In addition, the security devices required by Sections 92.153 and Smoke alarms and Fire Extinguishers of Section 92.251 of the Texas Property Code shall be installed, and functioning, in all short-term rental property. Cooking stoves must have automatic fire suppression systems installed, such as the "Stovetop Firestop" or similar system.

Section 3.09 Permit fees

The permit fee for a Short-Term Rental shall be adopted by resolution by the Town Council and listed in the fee and application schedule.

Section 3.10 Hotel occupancy taxes; Request for occupancy history

It shall be unlawful for an owner of premises used for a short-term rental to fail to pay hotel occupancy taxes required under State law and the Hickory Creek Code of Ordinances. Upon request of the Administrator, the owner of a premises used as a short-term rental shall remit, within 30 days, an accounting of all occupants who rented the premises and the hotel occupancy taxes paid therefor. It shall be unlawful for a person to fail to provide said information requested in a timely manner. This ordinance authorizes the imposition of Local Hotel Occupancy Taxes as authorized by Title 3. Subtitle D. Chapter 351 of the Texas Tax Code. Such taxes are applicable to Short Term Rentals by state law. The Mayor and City Administrator are authorized to take all action needed to impose and collect the tax in Hickory Creek. The initial tax rate shall be seven (7) per cent.

Section 3.11 Short-term rental permit nontransferable

A short-term rental permit is non-transferable and shall not be assigned nor transferred to another person or entity. Any attempt to transfer a permit or attempt to use another person's permit is grounds for revocation of said permit.

Section 3.12 Restrictions on number of occupants

A. It shall be unlawful for an owner or person to advertise for more than two (2) persons per bedroom, plus two (2) additional persons, when using the premises as a short-term rental.

Section 3.13 Parking restrictions

It shall be unlawful for an owner or person to permit, allow or advise occupants to park more vehicles on the premises than the available off-street parking spaces, or to suffer or permit parking of vehicles on an unimproved surface. It shall be unlawful for an occupant of a short-term rental to park a motor vehicle on a residential street within 100 feet of the boundary of a property containing a short-term rental.

It shall be unlawful for an occupant of a short-term rental, or an owner thereof to allow an occupant, to park or occupy a motor home, recreational vehicle, boat, commercial vehicle, or otherwise prohibited motor vehicle on the premises of a short-term rental or on a residential street within 100 feet of the boundary of a property containing a short-term rental. Approved parking surfaces are asphalt and concrete, which require a permit for installation. No parking is allowed in the side yard or rear yard of the property.

Section 3.14 Minimum stay required.

It shall be unlawful for an owner to rent or lease a short-term rental for a period of less than 24 hours.

Section 3.15 Physical conversion of premises prohibited

A. It shall be unlawful for an owner or person to convert a garage to living space, remodel, renovate, enlarge, or otherwise modify premises to add additional bedrooms for use as a Short-term Rental, or otherwise.

B. It shall be unlawful for an owner or person to pave or otherwise cover pervious soil to create additional on-premises parking without prior approval from the Town of Hickory Creek.

C. Approved surfaces for parking for a short-term rental are asphalt and concrete, placed in compliance with city ordinance and constructed only upon the issuance and compliance with a Town building permit. Parking on grass, dirt, or gravel is not permitted, nor is parking behind the front building line of the residence.

Section 3.16 Sound equipment restrictions

It shall be unlawful for an owner or occupant of a short-term rental to use or allow the use of amplified sound equipment that produces sound audible beyond the property line of the premises between the hours of 11:00 p.m. and 6:00 a.m.

Section 3.17 On-premises curfew requirements

It shall be unlawful for an owner or person to allow the congregation of occupants outside at the premises between the hours of 11:00 p.m. and 9:00 a.m.

Section 3.18 Trash pickup requirements

It shall be unlawful for an owner or occupant to place, or allow to be placed, trash on the premises before 7:00 PM the evening prior to scheduled pickup or on a day not scheduled for pickup by the Town or its authorized solid waste transportation vendor.

Section 3.19 Notice to occupants of short-term rentals

An owner or person operating a short-term rental shall provide a notice of instructions (also known as “host rules”) to occupants staying at the premises in a form developed by the Administrator. The notice shall instruct the occupants as to all applicable Town regulations pertaining to short-term rentals. These include, but are not limited to, occupancy restrictions, limits on parking, trash pickup, prohibitions on special events, limits on amplified sound, and curfew times.

Section 3.20 Permit to be displayed.

A copy of the approved short-term rental permit shall be posted at a conspicuous location inside the front entrance(s) to the short-term rental.

Section 3.21 Use of assigned permit number required

It shall be unlawful for an owner or person to advertise a short-term rental in any medium, including but not limited to newspaper, magazine, brochure, website, or mobile application without including the current permit number assigned by the Administrator.

Section 3.22 Use of unauthorized permit number prohibited

It shall be unlawful for an owner or person to use, advertise or promote or allow the use, advertisement or promotion of a short-term rental using a permit number not assigned to the owner or person, or to a different address, or to a different dwelling unit.

ARTICLE IV
ADMINISTRATIVE PROCEDURES

Section 4.01 Revocation of permit

A. Grounds. Any permit issued hereunder may be revoked by the Administrator if the permit holder has:

(1) received more than two citations for violations of this chapter or any other provision of this Code of Ordinances within the preceding 12-month time period: or

(2) failed or refused to comply with an express condition of the permit and remains in non-compliance ten (10) days after being notified in writing of such non-compliance; or

(3) knowingly made a false statement in the application; or

(4) otherwise become disqualified for the issuance of a permit under the terms of this Chapter.

B. Notice. Notice of the revocation shall be given to the permit holder in writing, with the reasons for the revocation specified in the notice, served either by personal service or by certified United States mail to their last known address. The revocation shall become effective the day following personal service or if mailed, three (3) days from the date of mailing.

C. Appeal; hearing. The permit holder shall have ten (10) days from the date of such revocation in which to file notice with the Administrator of their appeal from the order revoking said permit. The Administrator shall provide for a hearing on the appeal in accordance with the provisions of this Article.

D. One-Year Waiting Period. In the event an owner's short-term rental permit is revoked by the Administrator, no second or additional permit shall be issued for a short-term rental on the premises for one year of the date such permit was revoked.

Section 4.02 Administrative appeals of denial or revocation of permit

A. Upon denial or revocation of a permit, the Administrator, or her designee, shall notify the applicant or permit holder, in writing, of the reason for which the permit is subject to denial or revocation. To contest the denial or revocation of a permit, the applicant or permit holder shall file a written request for a hearing with the Administrator within fifteen (15) days following service of such notice. If no written request for hearing is filed within fifteen (15) days, the denial or revocation is sustained.

B. The appeal shall be conducted as an administrative hearing before the Municipal Judge, or his designee, within thirty (30) days of the date on which the notice of appeal was filed with the Administrator.

C. The hearings provided for in this Section shall be conducted by the Municipal Judge, or his designee, at a time and place designated by the Municipal Judge, or his designee. Based upon the recorded evidence of such hearing, the Municipal Judge, or his designee, shall sustain, modify or rescind any notice or order considered at the hearing. A written report of the hearing decision shall be furnished
to the applicant or permit holder requesting the hearing.

D. After such hearing, an applicant or permit holder whose permit was denied or revoked by the Municipal Judge, or his designee, may appeal to the Board of Adjustment ("BOA") as an appeal of a Town Official in a civil permit issue.

E. An appeal shall not stay the denial or suspension of the permit unless otherwise directed by the Municipal Judge, or his designee.

Section 4.03 Appeals of Administrator decision

A. All appeals to the BOA Officer must be made in writing and received no less than ten (10) days after any final decision made by the Municipal Judge, or his designee, in accordance with above.

B. The BOA shall schedule the appeal hearing within twenty (20) days from receipt of the appellant or permit holder's appeal request.

C. If by super majority vote the BOA finds by preponderance of the evidence that the denial or revocation of the permit was necessary to protect the health, safety, or welfare of the general public, the BOA shall affirm the denial or revocation of appellant's application or permit.

D. The BOA may consider any or all of the following factors when reaching a decision on the merits of the appeal:

1. The number of violations, convictions, or liability findings;
2. The number of previous permit revocations;
3. The number of repeat violations at the same location;
4. The degree to which previous violations endangered the public health, safety or welfare;
5. Any pending action or investigation by another agency; and
6. The number of other violations of this Chapter, and/or state law, occurring on the property related to residential or short-term rental use.

E. After the hearing, the BOA shall issue a written order. The order shall be provided to the appellant by personal service or by certified mail, return receipt requested.

F. The BOA may affirm or reverse the denial or revocation of the permit. If affirmed, the order issued must state that the appellant is not eligible to receive a new permit for a short-term rental on the premises sooner than one year after the date of the order. If reversed, the permit shall be reinstated immediately, in the case of a revocation, or the permit shall be issued within three (3) business days, in the case of a denial.

G. The determination of the BOA shall be final on the date the order is signed.

H. An appeal to the BOA does not stay the effect of a denial or revocation or the use of any enforcement measure unless specifically ordered by the Administrator.

ARTICLE V
ENFORCEMENT

Section 5.01 Discontinuance

A. The owner of a short-term rental that was not registered with the Town of Hickory Creek for hotel occupancy tax prior to March 31, 2022, and who is unable to obtain a permit for the same or fails or refuses to obtain a permit for the same following the effective date of this Chapter, shall discontinue the short-term rental use no later than April 15, 2022.

B. If the permit for a short-term rental is not obtained by March 31, 2022, the owner shall discontinue the use no later than April 30, 2022.

Section 5.02 Penalties

A. A person who violates any provision of this Chapter by performing an act prohibited or by failing to perform an act required is guilty of a misdemeanor. Each day on which a violation exists or continues to exist shall be a separate offense.

B. If the definition of an offense under this Chapter does not prescribe a culpable mental state, then a culpable mental state is not required. Such offense shall be punishable by a fine not to exceed Five Hundred Dollars and No Cents ($500.00). Although not required, if a culpable mental state is in fact alleged in the charge of the offense and the offense governs fire safety, zoning, or public health and sanitation, including dumping of refuse, such offense shall be punishable by a fine not to exceed Two Thousand Dollars and No Cents ($2,000.00).

C. If the definition of an offense under this Chapter prescribes a culpable mental state and the offense governs fire safety, zoning, or public health and sanitation, including dumping of refuse, then a culpable mental state is required, and the offense shall be punishable by a fine not to exceed Two Thousand Dollars and No Cents ($2,000.00).”

3.03 All other articles, chapters, sections, paragraphs, sentences, phrases and words are not amended but are hereby ratified and affirmed.

SECTION 4.
CUMULATIVE REPEALER CLAUSE

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances, or parts thereof, in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided, however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such other Ordinances on this date of adoption of this Ordinance shall continue to be governed by the provisions of such Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 5.
SAVINGS CLAUSE

All rights and remedies of the Town of Hickory Creek, Texas are expressly saved as to any and all violations of the provisions of any other ordinance affecting the subject matter of this ordinance which have secured at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances same shall not be affected by this Ordinance but may be prosecuted until final disposition by the court.

SECTION 6.
SEVERABILITY

The provisions of the Ordinance are severable. However, in the event this Ordinance or any procedure provided in this Ordinance becomes unlawful, or is declared or determined by a judicial, administrative or legislative authority exercising its jurisdiction to be excessive, unenforceable, void, illegal or otherwise inapplicable, in while in part, the remaining and lawful provisions shall be of full force and effect and the Town shall promptly promulgate new revised provisions in compliance with the authority=s decisions or enactment.

SECTION 7.
PENALTY

If the governing body of the Town of Hickory Creek determines that a violation of this Ordinance has occurred, the Town of Hickory Creek may bring suit in a court of competent jurisdiction to enjoin the person, firm, partnership, corporation, or association from engaging in the prohibited activity. Any person violating any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined, except as otherwise provided herein, in a sum not to exceed Five Hundred Dollars ($500.00) for each offense, and a separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

SECTION 8.
PUBLICATION CLAUSE

The Town Secretary of the Town of Hickory Creek is hereby directed to publish in the Official newspaper of the Town of Hickory Creek, the Caption, Penalty Clause, and Effective Date clause of this Ordinance for two (2) days as required by Section 52.011 of the Texas Local Government Code.

SECTION 9.
ENGROSSMENT AND ENROLLMENT

The Town Secretary of the Town of Hickory Creek is hereby directed to engross and enroll this Ordinance by copying the exact Caption, Penalty Clause, and Effective Date clause in the minutes of the Town Council of the Town of Hickory Creek and by filing this Ordinance in the Ordinance records of the Town.

SECTION 10.
EFFECTIVE DATE

This Ordinance shall become effective from and after its date of passage and publication in accordance with law.

AND IT IS SO ORDAINED.

PASSED AND APPROVED by the Town Council of the Town of Hickory Creek, Texas this 24th day of January, 2022.

_____
Lynn C. Clark, Mayor
Town of Hickory Creek, Texas

ATTEST:

_____
Kristi Rogers, Town Secretary
Town of Hickory Creek, Texas

APPROVED AS TO FORM:

_____
Dorwin L. Sargent, III, Town Attorney
Town of Hickory Creek, Texas

Ordinance No. 351-09-2021

An ordinance creating the "Short-term Rental" Chapter of the Municipal Code of the Town of Shady Shores, Texas, providing regulations for residential property rented fortime periods of less than a month; providing for the imposition and collection of Local Hotel Occupancy Tax; providing for a fine ofupto $2,000.00 for each violation; providing this ordinance be cumulative; and providing for severability,governmental immunity, injunctions, publication, and an effective date.

WHEREAS, the increase in the number of persons or entities desiring to rent their residential properties has led to the proliferation of transient and vacation rental uses within neighborhoods previously planned, approved and constructed for use as single-family residences; and

WHEREAS, the use of single-family residences by individuals for short periods of time may negatively impact the residential character of many neighborhoods by reducing communication and accountability between permanent residents by partially substituting permanent residents with transient visitors; and

WHEREAS, the regulation of the use and operation of such "short-term rental" property is intended to prevent the further erosion of pre-existing and stable single-family neighborhoods, and further advance the Town Council's objective ofchampioning great neighborhoods; and

WHEREAS, the rise of substitute land uses for residential property contributes to the shortage of affordable housing, both ownership and long-term rental; and

WHEREAS, the enforcement of land use regulations in residential property poses unique enforcement difficulties and merits a stand-alone ordinance to provide clear rules for such rentals; and

WHEREAS, the Town Council reviewed and studied a variety of possible regulations for short-term rentals, and determined that said temporary use should be restricted to single-family zoning use districts of the Town of Shady Shores; and

WHEREAS, the Town Council finds the imposition and collection of Hotel Tax on short term rentals as authorized by state law is in the best interest of the Town, and will assist with tourism within the Town; and

WHEREAS, the requirement of an annual short-term rental permit that could be suspended or revoked in the event of repeated nuisance violations related tonoise, trash, parking, etc. or violations of this ordinance; and

WHEREAS, Town Council finds that regulating the short-term rental of residential property is necessary for the health, safety and welfare of the general public, the promotion of consistent land uses and development, and the protection of landowners and residents of the Town of Shady Shores;

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SHADY SHORES,TEXAS:

1.

That the **"Short-term Rental"** Chapter of the Code of the Town of Shady Shores, Texas,1987, is hereby established as Chapter 15 and shall read as follows:

ARTICLE I
GENERAL PROVISIONS

Section 1.01 Title

This Chapter of the Code of the Town of Shady Shores is hereby designated and shall beknown and referred to as the "Short-term Rental" Chapter of the Town Code of Ordinances.

Section 1.02 Purpose

The purpose of this Chapter is to safeguard the life, health, safety, welfare, and property of the occupants of residential dwelling units, the neighbors of said occupants, and the public, through the regulation of short-term rental residential property. Theintent of this Chapter is to preserve the neighborhood character of residential subdivisionswithin the Town of Shady Shores and to minimize adverse impacts to the housing supply causedby the conversion of residential units to tourist or transient use.

Section 1.03 Applicability

The provisions of this Chapter shall apply to all existing and future residential properties, both primary and accessory structures, and any portions thereof.

ARTICLE II
DEFINITIONS

Section 2.01 Definitions

Administrator means the employee designated by the Town Manager toenforce and administer this Chapter, including that employee's designees.

Advertise means the act of drawing the public's attention to a short-term rental in order to

promote the availability of the residence for use as a short-term rental. Said advertising may be found in any medium, including but not limited to, newspaper, magazine, brochure, website, or mobile application.

Bedroom means the living area(s) of the dwelling unit that is designed and furnished for sleeping and which has proper egress as required by the International Residential Code.

Booking Service means any reservation and/or payment service provided by a person or entity that facilitates a short-term rental transaction between an Owner and a prospective Occupant, and for which the person or entity collects or receives, directly or indirectly through an agent or intermediary, a fee in connection with the reservation and/or payment services provided for the short-term rental transaction.

Hosting Platform means a person or entity that participates in the short-term rental business by providing, and collecting or receiving a fee for, Booking Services through which an Owner may offer premises for an occupant on a short-term basis. Hosting Platforms usually, though not necessarily, provide Booking Services through an online platform that allows an Owner to advertise the premises through a website provided by the Hosting Platform and the Hosting Platform conducts a transaction by which potential occupants arrange their use and their payment, whether the would-be occupant pays rent directly to the Owner or to the Hosting Platform.

Occupant means any individual person living, sleeping or possessing a building, or portion thereof. A person is not required to be paying rent, providing in-kind services, or named in any lease, contract or other legal document to be considered an occupant.

Owner means any person, agent, operator, firm, trust, corporation, partnership, or any other legal entity who has a legal or equitable interest in the property; or who is recorded in the official records of the county as holding title to the property; or who otherwise has control of the property, including the guardian of the estate of any such person, and the executor of the estate of such person if ordered to take possession of real property by a court.

Premises means property, a lot, plot or parcel of land, including any structures or portions of structures thereon.

Short-term rental (STR) means a residential premise, or portion thereof, used for lodging accommodations to occupants for a period of less than thirty (30) consecutive days. The definition of short-term rental does include a Bed and Breakfast as defined as a residential unit which requires the owners or operators to be in residence at the same time as those renting the residence. Neither STR or Bed and Breakfast properties are allowed to have operate multifamily or multiple rental units on one tract of land. Motels are not allowed by the terms of this ordinance.

ARTICLE III
GENERAL REGULATIONS

Section 3.01 Unpermitted short-term rentals prohibited

A. It shall be unlawful for any owner or person to rent, lease, advertise, or otherwise permit or allow any residential premises to be operated or used as an unpermitted Short-term Rental.

This ordinance is not passed with the intent or purpose of allowing short term rentals in areas where valid deed restrictions prohibit them.

B. It shall be an affirmative defense to a violation of this Section that the occupant is a party to the sale of the premises and was occupying the premises pursuant to a written post-closing occupancy agreement.

Section 3.02 Requirements for hosting platforms

A. All Hosting Platforms shall provide the following information in a notice to any owner listing a Short-term Rental located within the Town of Shady Shores through theHosting Platform's service. The notice shall be provided prior to the owner listingthe premises and shall include the following information: THE "SHORT-TERM RENTAL" CHAPTER OF THE SHADY SHORES TOWN CODE PROHIBITS THE SHORT-TERM RENTAL OF RESIDENTIAL PREMISES WITHIN THE TOWN OF SHADY SHORES WITHOUT AN ACTIVE SHORT-TERM RENTAL PERMIT.

B. Notwithstanding any other provision of this Chapter, nothing shall relieve any owner, person, occupant, or Hosting Platform of the obligations imposed by the applicable provisions of state law and the Shady Shores Town Code, including but not limited to, those obligations imposed by the Tax Code. Further, nothing in this Chapter shall be construed to limit any remedies available under the applicable provisions of state law and the Shady Shores Town Code.

Section 3.03 Short-term rental permit required

An owner who desires to use its premises as a short-term rental must have a valid, active short-term rental permit from the Town prior to using, allowing the use of, or advertising the use of said premises as a short-term rental. Upon application to the Town, ashort-term rental permit shall be approved by Administrator, or designee, if the application satisfies all the conditions of this Chapter, , and the applicable ordinances of the Shady Shores Town Code. The Administrator may place reasonable conditions on a short-term rental permit to ensure compliance with the provisions of this Chapter.

The annual fee for a short term rental permit shall be $1500.00 per year, to defray the administrative expenses, inspections, and personnel costs of the STR program. The fee may be amended at any time by separate ordinance.

Section 3.04 Expiration of permit; renewals

A short-term rental permit shall expire on the last day of the month one year after the date of issuance. No short-term rental permit may be renewed without a completed renewal application submitted by the owner and payment of the renewal fee. If the renewal

application satisfies all the conditions of this Chapter and all other applicable Town Code provisions, an application for the renewal of a short-term rental permit shall be approved by the Administrator, or designee. TheAdministrator may place reasonable conditions on a short-term rental renewal permit to ensure compliance with the provisions of this Chapter. A residential unit to be used as a short term rental must meet all applicable building codes of the Town of Shady Shores, and all applicable provisions of Texas state law to the requirements for health safety and welfare of the residents for hotels and motels.

Section 3.05 Requirements of application.

A. Except as provided in this Section, every complete application for a short-term rental permit shall include the following information with such detail and in a form approved by the Administrator:
   1. The name, address, contact information and authenticated signature for the owner of the premises;
   2. The name, address and contact information of the operator, agent if any, and designated local responsible party as required in Section 3.06;
   3. The Town registration number for Hotel Occupancy Tax;
   4. A plot plan of the premises identifying the location of parking spaces to be used in conjunction with the short-term rental;
   5. A dimensioned floor plan of the proposed short-term rental identifying bedrooms, other living spaces and emergency evacuation routes;
   6. Proof of insurance as required in Section 3.07;
   7. The name and contact information for the property owner's association, if any, of which the premises is covered by the dedicatory instruments;
   8. A copy of the proposed host rules for the short-term rental; and
   9. Such certifications deemed necessary and proper to ensure compliance with this Chapter.

B. An application for a short-term renewal permit may be filed beginning thirty (30) days prior to expiration of a current permit. Every complete application for a short-term rental renewal permit shall include updates, if any, to the information contained in the original permit application or any subsequent renewals. The permit holder shall sign a statement affirming that there is either no change to such information, or that any updated information is accurate and complete. The Administrator may require such certifications deemed necessary and proper to ensure continuing compliance with this Chapter.

C. An application for a short-term rental renewal permit submitted after the expiration of the most immediate permit for the premises shall be treated as an application for a new permit as described in subsection A of this Section.

D. If a complete application for a short-term renewal permit is submitted less than thirty (30) days prior to expiration of the current permit, the Administrator in his or her sole discretion may grant a one-time extension of the current permit not to exceed ten (10) days.

Section 3.06 Designation of local responsible party required

An owner must designate the name and contact information of a local responsible party who can be contacted regarding immediate concerns and complaints from the public. Said individual must be available to be reached in person or by phone at all times while occupants are on the premises of a short-term rental. If called, a local responsible party must be able to and shall be present at the premises within one (1) hour of call from Administrator, or his designee. A local responsible party must be authorized to make decisions regarding the premises and its occupants. A local responsible party may be required to, and shall not refuse to, accept service of citation for any violations on the premises. Acceptance of service shall not act to release owner of any liability under this chapter.

Section 3.07 Proof of insurance required

It shall be unlawful for the owner of premises operating as a short-term rental to operate without host protection or other liability insurance commensurate with the operations of the short-term rental that provides coverage of up to $1 million per occurrence. A certificate of insurance must be on file with the Administrator. Proof of insurance shall be required at the time of application and notice of cancelation of insurance must be made to the Administrator within 30 days.

Section 3.08 Inspection required and required safety features

No permit or renewal permit shall be approved for a short-term rental until the Town has inspected the premises and found the premises to be in compliance with minimum health and safety requirements for use and occupancy. If a premises fails to pass an inspection, a reinspection fee may be charged for each subsequent inspection in accordance with the fee established by resolution.

All provisions of Texas State law regarding health safety and welfare requirements in rental homes shall apply to short term rentals in the Town. In addition, the security devices required by Sections 92.153 and Smoke alarms and Fire Extinguishers of Section 92.251 of the Texas Property Code shall be installed, and functioning, in all short-term rental property. In addition, cooking stoves will have automatic fire suppression systems, such as the "Stovetop Firestop" or similar system. (https://stovetopfirestop.com)

Section 3.09 Permit fees

Fees established by resolution of the Town Council will be charged to reimburse the Town for all costs associated with the administration of this chapter. The permit fee for a Short Term Rental is $1500.00 per year, plus any additional fees required.

Section 3.10 Hotel occupancy taxes; Request for occupancy history

It shall be unlawful for an owner of premises used for a short-term rental to fail to pay hotel occupancy taxes required under State law and the Taxation Chapter of the Shady Shores Town Code. Upon request of the Administrator or the Finance Department of the Town of Shady Shores, the owner of a premises used as a short-term rental shall remit, within 30 days, an accounting of all occupants who rented the premises and the hotel

occupancy taxes paid therefor. It shall be unlawful for a person to fail to provide said information requested in a timely manner.

This ordinance authorizes the imposition of Local Hotel Occupancy Taxes as authorized by Title 3. Subtitle D. Chapter 351 of the Texas Tax Code. Such taxes are applicable to Short Term Rentals by state law. The Mayor and City Administrator are authorize to take all action needed to impose and collect the tax in Shady Shores. The initial tax rate shall be seven (7) per cent.

Section 3.11 Short-term rental permit nontransferable

A short-term rental permit is non-transferable and shall not be assigned nor transferred to another person or entity. Any attempt to transfer a permit or attempt to use another person's permit is grounds for revocation of said permit.

Section 3.12 Restrictions on number of occupants

A. It shall be unlawful for an owner or person to rent, allow, provide, or advertise for more than two (2) persons per bedroom, plus two (2) additional persons, when using the premises as a short-term rental.

B. Regardless of the number of bedrooms at the premises, it shall be unlawful:

1. For more than twelve (12) persons (including children), to occupy a short-term rental residence and lot at any one time; or

2. For the owner or operator to allow, suffer or permit the number of occupants living, sleeping within or possessing a short-term rental to exceed the maximum occupancy shown on the short-term rental permit or renewal permit.

C. A visual inspection of more than twelve (12) persons by a Town employee at the premises is prima facie evidence of and shall be probable cause to issue a citation for a violation of this section.

Section 3.13 Parking restrictions

The maximum amount of motor vehicles allowed at a short-term rental shall be limited to the number of available off-street parking spaces. It shall be unlawful for an owner or person to permit, allow or advise occupants to park more vehicles on the premises than the available off-street parking spaces, or to suffer or permit parking of vehicles on an unapproved surface. It shall be unlawful for an occupant of a short-term rental to park a motor vehicle on a residential street near a short-term rental. It shall be unlawful for an occupant of a short-term rental, or an owner thereof to allow an occupant, to park or occupy a motor home, recreational vehicle, boat, commercial vehicle, or otherwise prohibited motor vehicle on the premises of a short-term rental or on a residential street near a short-term rental. Approved parking surfaces are asphalt and concrete, which require a permit for installation. No parking is allowed in the sideyard or rear yard of the property. Parking in the front yard is as otherwise required by ordinance. Not more than twenty per cent of the front yard may be paved for parking for lots more than one fourth acre. (see sec. 3.15)

Section 3.14 Minimum stay required.

It shall be unlawful for an owner to rent or lease a short-term rental for a period of less than 24 hours.

Section 3.15 Physical conversion of premises prohibited

A. It shall be unlawful for an owner or person to convert a garage to living space, remodel, renovate, enlarge, or otherwise modify premises to add additional bedrooms for use as a Short-term Rental, or otherwise.

B. It shall be unlawful for an owner or person to pave or otherwise cover pervious soil to create additional on-premises parking without prior approval from the Town of Shady Shores.

C. Approved surfaces for parking for a short-term rental are asphalt and concrete, placed in compliance with city ordinance and constructed only upon the issuance and compliance with a Town building permit. Parking on grass, dirt, or gravel is not permitted, nor is parking behind the front building line of the residence.

Section 3.16 Sound equipment restrictions

It shall be unlawful for an owner or occupant of a short-term rental to use or allow the use of amplified sound equipment that produces sound audible beyond the property line of the premises between the hours of 11:00 p.m. and 6:00 a.m.

Section 3.17 On-premise curfew requirements

It shall be unlawful for an owner or person to allow the congregation of occupants outside at the premises between the hours of 11:00 p.m. and 9:00 a.m.

Section 3.18 Trash pickup requirements

It shall be unlawful for an owner or occupant to place, or allow to be placed, trash on the premises before 7:00 PM the evening prior to scheduled pickup or on a day not scheduled for pickup by the Town or its authorized solid waste transportation vendor.

Section 3.19 Notice to occupants of short-term rentals

An owner or person operating a short-term rental shall provide a notice of instructions (also known as "host rules") to occupants staying at the premises in a form developed by the Administrator. The notice shall instruct the occupants as to all applicable Town regulations pertaining to short-term rentals. These include, but are not limited to, occupancy restrictions, limits on parking, trash pickup, prohibitions on special events, limits on amplified sound, and curfew times.

Section 3.20 Permit to be displayed.

A copy of the approved short-term rental permit shall be posted at a conspicuous location inside the front entrance(s) to the short-term rental.

Section 3.21 Use of assigned permit number required

It shall be unlawful for an owner or person to advertise a short-term rental in any medium, including but not limited to newspaper, magazine, brochure, website, or mobile application without including the current permit number assigned by the Administrator.

Section 3.22 Use of unauthorized permit number prohibited

It shall be unlawful for an owner or person to use, advertise or promote or allow the use, advertisement or promotion of a short-term rental using a permit number not assigned to the owner or person, or to a different address, or to a different dwelling unit.

ARTICLE IV
ADMINISTRATIVE PROCEDURES

Section 4.01 Revocation of permit

A. Grounds. Any permit issued hereunder may be revoked by the Administrator if the permit holder has:
   (1) received more than two citations for violations of this chapter or any other provision of this Code of Ordinances within the preceding 12-month time period; or
   (2) failed or refused to comply with an express condition of the permit and remains in non-compliance ten (10) days after being notified in writing of such non-compliance; or
   (3) knowingly made a false statement in the application; or
   (4) otherwise become disqualified for the issuance of a permit under the terms of this Chapter.

B. Notice. Notice of the revocation shall be given to the permit holder in writing, with the reasons for the revocation specified in the notice, served either by personal service or by certified United States mail to their last known address. Therevocation shall become effective the day following personal service or if mailed, three (3) days from the date of mailing.

C. Appeal; hearing. The permit holder shall have ten (10) days from the date of such revocation in which to file notice with the Administrator of their appeal from the order revoking said permit. The Administrator shall provide for a hearing on the appeal in accordance with the provisions of this Article.

D. One-Year Waiting Period. In the event an owner's short-term rental permit is

revoked by the Administrator, no second or additional permit shall be issued for a short-term rental on the premises for one year of the date such permit was revoked.

Section 4.02 Administrative appeals of denial or revocation of permit

A. Upon denial or revocation of a permit, the Administrator, or her designee, shall notify the applicant or permit holder, in writing, of the reason for which the permit is subject to denial or revocation. To contest the denial or revocation of a permit, the applicant or permit holder shall file a written request for a hearing with the Administrator within fifteen (15) days following service of such notice. If no written request for hearing is filed within fifteen (15) days, the denial or revocation issustained.

B. The appeal shall be conducted as an administrative hearing before the Municipal Judge, or his designee, within thirty (30) days of the date on which the notice of appeal was filed with the Administrator.

C. The hearings provided for in this Section shall be conducted by the Municipal Judge, or his designee, at a time and place designated by the Municipal Judge, or his designee. Based upon the recorded evidence of such hearing, the Municipal Judge, or his designee, shall sustain, modify or rescind any notice or order considered at the hearing. A written report of the hearing decision shall be furnished to the applicant or permit holder requesting the hearing.

D. After such hearing, an applicant or permit holder whose permit was denied or revoked by the Municipal Judge, or his designee, may appeal to the Zoning Board of Adjustment ("ZBA") as an appeal of a Town Official in a civil permit issue.

E. An appeal shall not stay the denial or suspension of the permit unless otherwise directed by the Municipal Judge, or his designee.

Section 4.03 Appeals of Administrator decision

A. All appeals to the Town Appeal Officer must be made in writing and received no less than ten (10) days after any final decision made by the Municipal Judge, or his designee, in accordance with above.

B. The ZBA shall schedule the appeal hearing within twenty (20) days from receipt of the appellant or permit holder's appeal request.

C. If by super majority vote the ZBA finds by preponderance of the evidence that the denial orrevocation of the permit was necessary to protect the health, safety, or welfare of the general public, the ZBA shall affirm the denial or revocation of appellant's application or permit.

D. The ZBA may consider any or all of the following factors whenreaching a decision on the merits of the appeal:

1. The number of violations, convictions, or liability findings.
2. The number of previous permit revocations;
3. The number of repeat violations at the same location.
4. The degree to which previous violations endangered the public health, safety or welfare; and
5. Any pending action or investigation by another agency.
6. The number of other violations of this Chapter, and/or state law, occurring on the property related to residential or short term rental use.

E. After the hearing, the ZBA shall issue a written order. The order shall be provided to the appellant by personal service or by certified mail, return receipt requested.

F. The ZBA may affirm or reverse the denial or revocation of the permit. If affirmed, the order issued must state that the appellant is not eligible to receive a new permit for a short-term rental on the premises sooner than one year after the date of the order. If reversed, the permit shall be reinstated immediately, in the case of a revocation, or the permit shall be issued within three (3) business days, in the case of a denial.

G. The determination of the ZBA shall be final on the date the order issigned.

H. An appeal to the ZBA does not stay the effect of a denial or revocation or the use of any enforcement measure unless specifically ordered by the Administrator or the Town Appeal Officer.

Section 4.04 Variances

A. A property owner of an approved and permitted short term rental property may apply for a variance for the property for one or more variances to the specific requirements of this Chapter 15 of the Municipal Code of the Town.
B. An application for a variance under this Chapter 15 is made to the Town Zoning Board of Adjustment, under the same rules and requirements as requests for variances to the Comprehensive Zoning Ordinance of the Town.
C. The Zoning Board of Adjustment may exercise its authority under the standards of the Local Government Code of Texas, as follows:

"...the board may consider the following as grounds to determine whether compliance with the ordinance as applied to a structure that is the subject of the appeal would result in unnecessary hardship:

(1) the financial cost of compliance is greater than 50 percent of the appraised value of the structure as shown on the most recent appraisal roll certified to the assessor for the municipality under Section 26.01, Tax Code;

(2) compliance would result in a loss to the lot on which the structure is located of at least 25 percent of the area on which development may physically occur;

(3) compliance would result in the structure not being in compliance with a requirement of a municipal ordinance, building code, or other requirement;

(4) compliance would result in the unreasonable encroachment on an adjacent property or easement; or

(5) the municipality considers the structure to be a nonconforming structure.

(c) The concurring vote of 75 percent of the members of the board is necessary to:

(1) reverse an order, requirement, decision, or determination of an administrative official;

(2) decide in favor of an applicant on a matter on which the board is required to pass under a zoning ordinance; or

(3) authorize a variation from the terms of a zoning ordinance."

ARTICLE V
ENFORCEMENT

Section 5.01 Discontinuance

A. The owner of a short-term rental use that was not registered with the Town of Shady Shores for hotel occupancy tax prior to November 1, 2021, and who is unable to obtain a permit for said use or fails or refuses to obtain a permit for the use following the effective date of this Chapter, shall discontinue the short-term rental use no later than December 31, 2021.

B. If the permit for a short-term rental use is not obtained by November 1, 2021, the owner shall discontinue the use no later than December 31, 2021.

Section 5.02 Penalties

A. A person who violates any provision of this Chapter by performing an act prohibited or by failing to perform an act required is guilty of a misdemeanor. Each day on which a violation exists or continues to exist shall be a separate offense.

B. If the definition of an offense under this Chapter does not prescribe a culpable mental state, then a culpable mental state is not required. Such offense shall be punishable by a fine not to exceed Five Hundred Dollars and No Cents ($500.00). Although not required, if a culpable mental state is in fact alleged in the charge of the offense and the offense governs fire safety, zoning, or public health and sanitation, including dumping of refuse, such offense shall be punishable by a fine not to exceed Two Thousand Dollars and No Cents ($2,000.00).

C. If the definition of an offense under this Chapter prescribes a culpable mental state and the offense governs fire safety, zoning, or public health and sanitation, including dumping of refuse, then a culpable mental state is required, and the offense shall be punishable by a fine not to exceed Two Thousand Dollars and No Cents ($2,000.00).

2.

Any person, firm, corporation, agent or employee thereof who violates any of the provisions of this ordinance shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount not to exceed Two Thousand Dollars and No Cents ($2,000.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

3.

This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the Town of Shady Shores; and this ordinance shall not operate to repeal or affectany of such other ordinances except the existing Short Term rental ordinance is repealed the effective date of this ordinance except as applicable to existing short term rental violations, which may be prosecuted; and insofar as the provisions of other existing ordinances thereof might be inconsistentor in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

4.

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional, such holding shall not affect the validity of the remaining portions of this ordinance.

Section 5.02 Penalties

A. A person who violates any provision of this Chapter by performing an act prohibited or by failing to perform an act required is guilty of a misdemeanor. Each day on which a violation exists or continues to exist shall be a separate offense.

B. If the definition of an offense under this Chapter does not prescribe a culpable mental state, then a culpable mental state is not required. Such offense shall be punishable by a fine not to exceed Five Hundred Dollars and No Cents ($500.00). Although not required, if a culpable mental state is in fact alleged in the charge of the offense and the offense governs fire safety, zoning, or public health and sanitation, including dumping of refuse, such offense shall be punishable by a fine not to exceed Two Thousand Dollars and No Cents ($2,000.00).

C. If the definition of an offense under this Chapter prescribes a culpable mental state and the offense governs fire safety, zoning, or public health and sanitation, including dumping of refuse, then a culpable mental state is required, and the offense shall be punishable by a fine not to exceed Two Thousand Dollars and No Cents ($2,000.00).

2.

Any person, firm, corporation, agent or employee thereof who violates any of the provisions of this ordinance shall be guilty of a misdemeanor and upon conviction thereof shall be fined an amount not to exceed Two Thousand Dollars and No Cents ($2,000.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

3.

This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the Town of Shady Shores; and this ordinance shall not operate to repeal or affectany of such other ordinances except the existing Short Term rental ordinance is repealed the effective date of this ordinance except as applicable to existing short term rental violations, which may be prosecuted; and insofar as the provisions of other existing ordinances thereof might be inconsistentor in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

4.

If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional, such holding shall not affect the validity of the remaining portions of this ordinance.

5.

All the regulations provided in this ordinance are hereby declared to be governmental and for the health, safety, and welfare of the general public. Any member of the Town Council or any Town official or employee charged with the enforcement of this ordinance, acting for the Town of Shady Shores in the discharge of his/her duties, shall not thereby render himself/herself personally liable; and he/she is hereby relieved from all personal liability for any damage that might accrue to persons or property as a result of any act required or permitted in the discharge of his/her said duties.

6.

Any violation of this ordinance can be enjoined by a suit filed in the name of the Town of Shady Shores in a court of competent jurisdiction, and this remedy shall be in additionto any penal provision in this ordinance or in the Code of the Town of Shady Shores.

7.

The caption and penalty clause of this ordinance shall be published in a newspaper of general circulation in the Town of Shady Shores, Texas, in compliance with the state law. Further, this ordinance may be published in pamphlet form and shall be admissible in such form in any court, as provided by law.

8.

This ordinance shall become effective on October 1, 2021.

PRESENTED, passed and approved on the 13th day of September, 2021, by a vote of five ayes and no n a y s at a regular meeting of the Town Council of the Town of Shady Shores, Texas.

Cindy Augmbaugh, Mayor

ATTEST:

TOWN OF SHADY SHORES TEXAS

Wendy Withers, Town Secretary

APPROVED AS TO FORM:

James E. Shepherd, Town Attorney

AGENDA ITEM E4

CITY COUNCIL
AGENDA MEMO

Prepared By: Rachel Hadidi, Director of Library Services **March 10, 2022**

ACHIEVEMENT OF EXCELLENCE IN LIBRARIES AWARD

DESCRIPTION:

Receive a report about the library award.

BACKGROUND INFORMATION:

The Lake Dallas Public Library, located in Lake Dallas, Texas, received the 2021 Achievement of Library Excellence Award from the Texas Municipal Library Directors Association (TMLDA), an affiliate of the Texas Municipal League. Each year TMLDA confers awards for outstanding contributions to public libraries. To successfully receive the award, the applicant must exhibit excellence in providing services to underserved and special populations, in enhancing services, in marketing their programs and services in innovative ways, in promoting cultural, topical, and educational programming, in providing literacy support, in providing summer reading clubs, in pursuing collaborative efforts, in supporting workforce development, in providing for digital inclusion, and in comprehensively training staff. According to the Texas State Library and Archives Commission, 565 public libraries exist in Texas. Of those libraries, only 59 received this award in 2021.

FINANCIAL CONSIDERATION:

None.

RECOMMENDED MOTIONS:

None. Discussion Only.

ATTACHMENT(S):

1. Congratulatory Letter

Hello,

Congratulations for earning the 2021 Achievement of Excellence in Libraries Award.

Of the 565 public library systems in Texas, your library is one of only 59 who have earned this year's award. With this honor, your library is now in the top 10% of all public libraries in the State. A list of the award winners will be posted on the TMLDA website at https://tmlda.org/2021-award-recipients.

Your library will receive a packet containing the award plaque and a congratulatory announcement letter that you can present to the official indicated on the award application form. It will also contain a separate congratulatory letter for the library director. If your library submitted a binder application, it will be Included in the mailing. These packages should be mailed out within the next few weeks, once the plaques are completed.

Other tools to help publicize your library's achievement can be found in a shared Google Drive folder. The 2021 files include a digital badge (image file), award promotion tips, press release, and other information. The digital badge can be used but not altered on websites, email signatures, and printed on stationary, etc. This digital badge image can also be made to be clickable to the TMLDA award site to explain the value of the award and listing recipient libraries, or if you prefer, to a page you create showing your accomplishments and application. The shared resources can be found at https://drive.google.com/drive/folders/1Wd2RvS25H_SEK3uYWMwfE5e8R0LUTWGj?usp=sharing
Please note: if you have trouble clicking on the link directly from this document, copy the above link and paste it directly into your computer's browser.

A celebratory video featuring the award criteria and a list of winners can be found here - https://youtu.be/he1DdlSxPg0. You may use this video to share with your city officials and your community.

Again, congratulations on this accomplishment, and thank you for providing your community with outstanding and innovative services to enrich the lives of your residents.

Kind regards,

Libby Holtmann

Libby Holtmann, Plano Public Library
Chair, Achievement of Library Excellence Award
Texas Municipal Library Directors Association

AGENDA ITEM E5

CITY COUNCIL
AGENDA MEMO

Prepared By: Rachel Hadidi, Director of Library Services **March 10, 2022**

Senior Program

DESCRIPTION:

Receive a report and hold a discussion regarding implementing a city sponsored seniors' program.

BACKGROUND INFORMATION:

Formalize a senior program for the Lake Cities communities by offering a monthly city-sponsored program.

FINANCIAL CONSIDERATION:

None.

RECOMMENDED MOTIONS:

None. Discussion Only.

ATTACHMENT(S):

None.

REGULAR SESSION

City of Lake Dallas

Monthly Financial Reports
December 2021

City of Lake Dallas

Monthly Financial Summary
December 2021

This report represents the first quarter of operations for Fiscal Year 2022.

General Fund	Original Budget	Current Month	Year to Date	YTD %
Revenues	$5,636,501	$1,729,974	$2,363,664	41.9%
Expenditures	$5,783,111	$487,908	$1,292,328	22.3%
Net	**($146,610)**	**$1,242,066**	**$1,071,336**	

The year-to-date total revenues and expenditures are $2,363,664 and $1,292,328 respectively. They represent 41.9% and 22.3% of the budget.

Property Tax Revenues received for the year are $1,751,952 for General Fund and $175,523 for Debt Service Fund. Most residents pay the property tax in December and January. As of this month, 53.8% of the property tax budgeted has been collected.

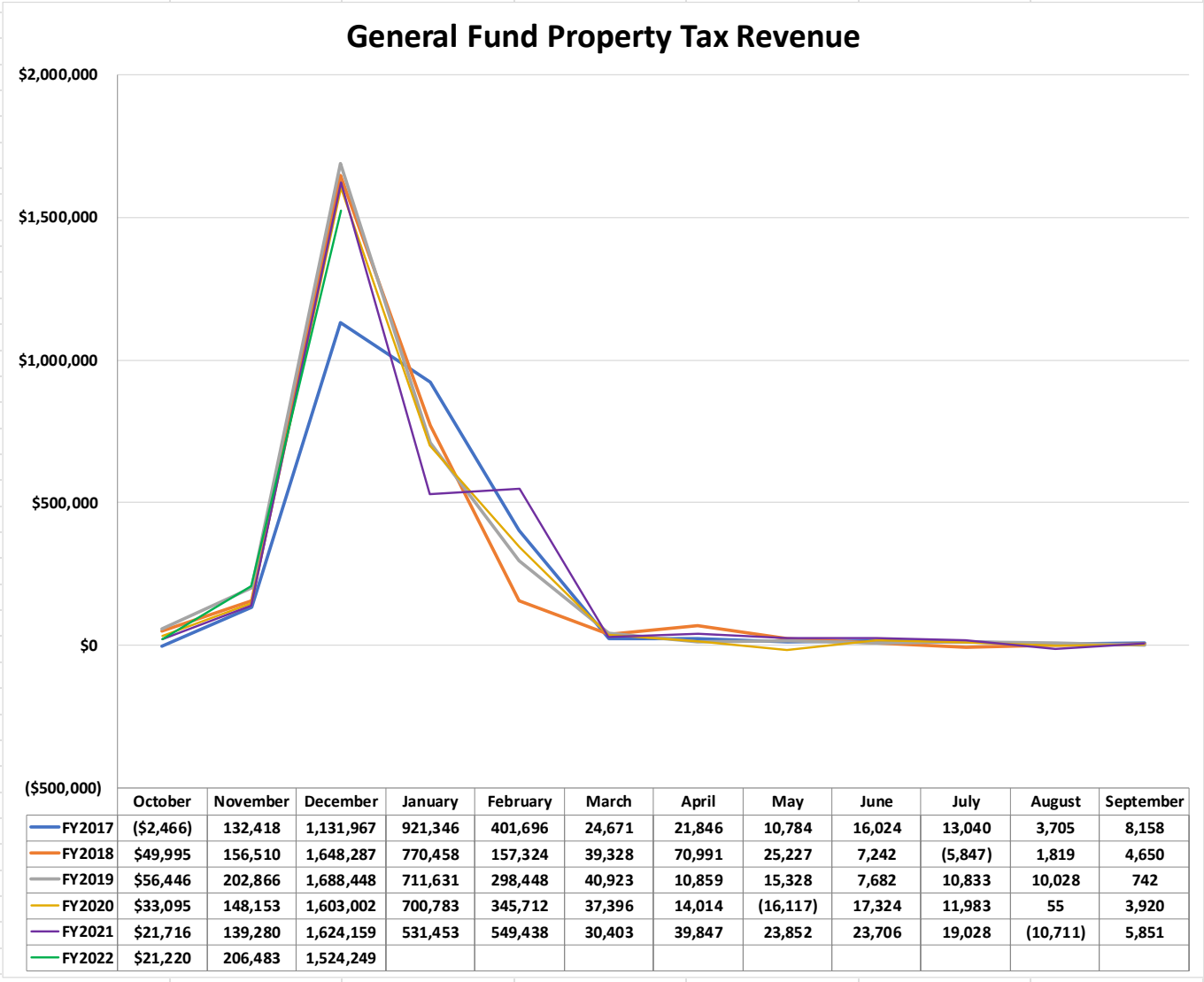
Sales Tax Revenue for the month of December totals $169,398. This represents a 41.6% increase from December 2020. Of the $169,398, $84,699 is for General Fund operations; $21,175 is for property tax reduction; $21,175 is for Road Maintenance & Repair and $42,349 is for Community Development Corporation. As of this month, 29.7% of the budgeted sales tax has been collected.

The General Fund has the following cash and investments available as of December 31, 2021:

General Fund Investments	$3,182,730.38
Cash at Bank General Fund Portion	69,157.11
Total Cash and Investments	**$3,251,887.49**

City of Lake Dallas
General Fund Property Tax Revenue

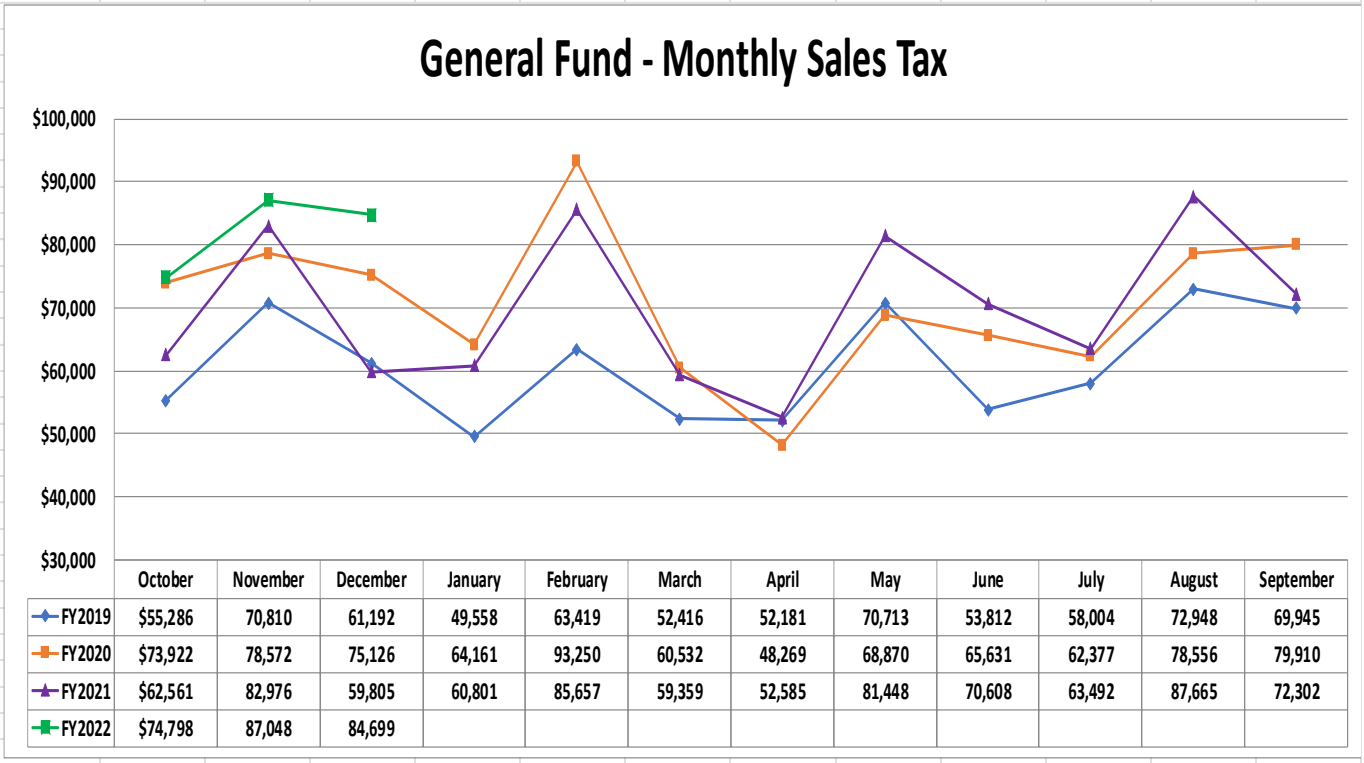
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
October	($2,466)	$49,995	$56,446	$33,095	$21,716	$21,220
November	132,418	156,510	202,866	148,153	139,280	206,483
December	1,131,967	1,648,287	1,688,448	1,603,002	1,624,159	1,524,249
January	921,346	770,458	711,631	700,783	531,453	
February	401,696	157,324	298,448	345,712	549,438	
March	24,671	39,328	40,923	37,396	30,403	
April	21,846	70,991	10,859	14,014	39,847	
May	10,784	25,227	15,328	(16,117)	23,852	
June	16,024	7,242	7,682	17,324	23,706	
July	13,040	(5,847)	10,833	11,983	19,028	
August	3,705	1,819	10,028	55	(10,711)	
September	8,158	4,650	742	3,920	5,851	
Total	$2,683,187	$2,925,984	$3,054,233	$2,899,320	$2,998,021	$1,751,952



	October	November	December	January	February	March	April	May	June	July	August	September
FY2017	($2,466)	132,418	1,131,967	921,346	401,696	24,671	21,846	10,784	16,024	13,040	3,705	8,158
FY2018	$49,995	156,510	1,648,287	770,458	157,324	39,328	70,991	25,227	7,242	(5,847)	1,819	4,650
FY2019	$56,446	202,866	1,688,448	711,631	298,448	40,923	10,859	15,328	7,682	10,833	10,028	742
FY2020	$33,095	148,153	1,603,002	700,783	345,712	37,396	14,014	(16,117)	17,324	11,983	55	3,920
FY2021	$21,716	139,280	1,624,159	531,453	549,438	30,403	39,847	23,852	23,706	19,028	(10,711)	5,851
FY2022	$21,220	206,483	1,524,249									

City of Lake Dallas
General Fund Sales Tax Revenue

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
October	$38,283	$41,157	$45,460	$55,628	$56,149	$47,379	$49,777	$50,436	$55,286	$73,922	$62,561	$74,798
November	58,801	62,465	56,033	73,019	70,441	71,533	54,937	59,208	70,810	78,572	82,976	87,048
December	34,991	40,404	52,254	55,242	50,061	47,251	48,394	51,432	61,192	75,126	59,805	84,699
January	35,554	37,690	57,786	51,333	49,207	37,737	49,924	50,167	49,558	64,161	60,801	
February	51,454	56,784	70,254	71,087	69,095	52,453	60,766	58,032	63,419	93,250	85,657	
March	36,251	43,391	45,641	48,738	56,219	48,138	47,525	50,273	52,416	60,532	59,359	
April	35,380	40,338	49,569	50,774	45,453	42,501	53,438	43,283	52,181	48,269	52,585	
May	47,890	56,161	65,314	66,407	68,453	63,202	60,564	62,738	70,713	68,870	81,448	
June	42,608	41,516	49,867	55,722	46,817	45,574	55,437	52,167	53,812	65,631	70,608	
July	38,386	48,200	53,715	57,866	47,871	44,088	48,659	49,098	58,004	62,377	63,492	
August	53,624	55,137	68,962	62,936	53,926	53,208	59,434	78,057	72,948	78,556	87,665	
September	40,330	49,402	53,034	54,545	54,292	48,323	51,505	56,146	69,945	79,910	72,302	
St Comp Audit Adj			29,841				134,801					
Annual Aud	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**	**$848,176**	**$839,259**	**$246,545**



Lake Dallas Community Development Corporation
Monthly Financial Summary
December 2021

This report represents the first quarter of operations for Fiscal Year 2022.

CDC	Budget	Current Month	Year to Date	YTD %
Revenues	$415,300	$42,363	$123,299	29.7%
Expenditures	$466,332	$61,940	$93,924	20.1%
Net	**($51,032)**	**($19,577)**	**$29,375**	

The year-to-date total revenues and expenditures for Lake Dallas Community Development Corporation are $123,299 and $93,924 respectively. They represent 29.7% and 20.1% of the budget.

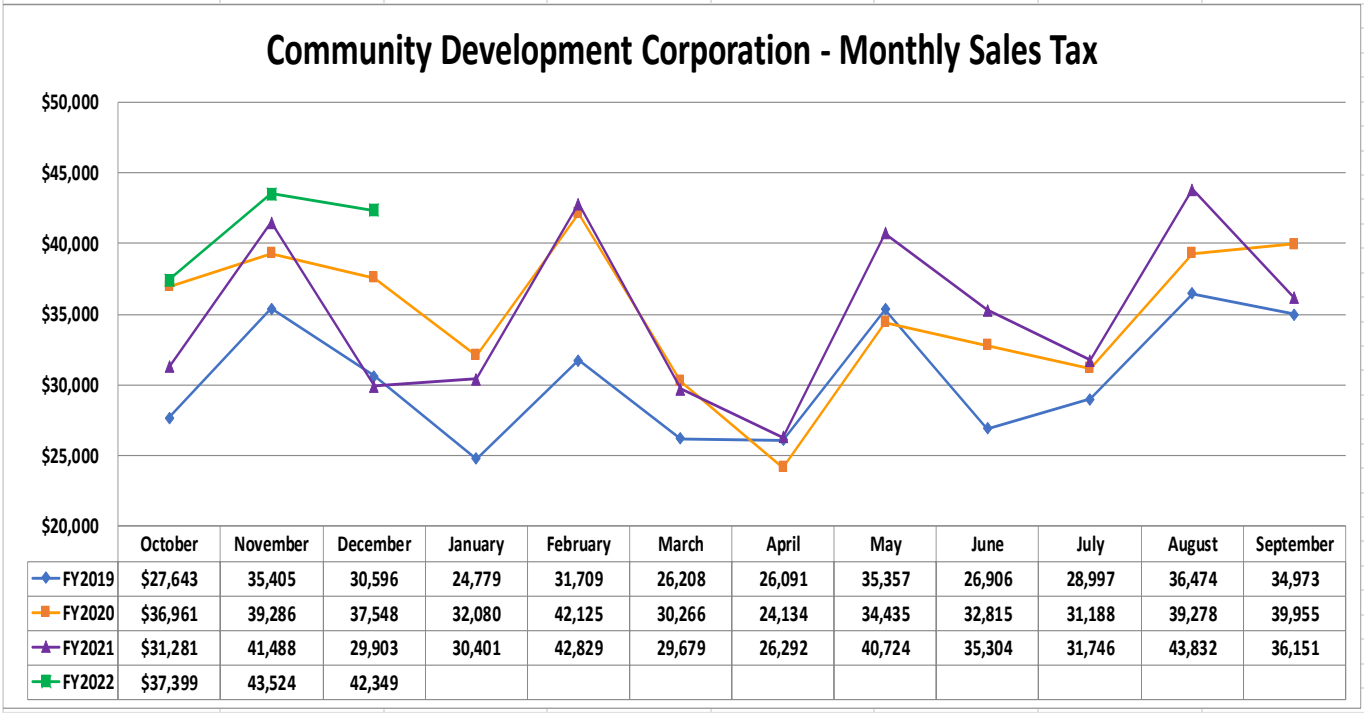
Sales Tax Revenue for December 2021 is $42,349. This represents a 41.6% increase from December 2020. As of this month, 29.7% of the budgeted sales tax has been collected.

Community Development Corporation has the following cash and investments available as of December 31, 2021.

CDC Investments	$217,767.77
CDC Checking Account	151,034.72
Total Cash and Investments	**$368,802.49**

City of Lake Dallas
Community Development Corporation
Sales Tax Receipts

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
October	$23,689	$24,888	$25,218	$27,643	$36,961	$31,281	$37,399
November	35,767	27,468	29,604	35,405	39,286	41,488	43,524
December	23,625	24,197	25,716	30,596	37,548	29,903	42,349
January	18,869	24,962	25,083	24,779	32,080	30,401	
February	26,226	30,383	29,016	31,709	42,125	42,829	
March	24,069	23,762	25,136	26,208	30,266	29,679	
April	21,251	26,732	21,641	26,091	24,134	26,292	
May	31,601	30,282	31,369	35,357	34,435	40,724	
June	22,787	27,718	26,084	26,906	32,815	35,304	
July	22,044	24,330	24,549	28,997	31,188	31,746	
August	26,604	29,717	39,028	36,474	39,278	43,832	
September	24,161	25,753	28,073	34,973	39,955	36,151	
St Comp Audit Adj		67,401					
Annual Auditor accrual	(7,099)	2,465					
Total	**$293,594**	**$390,059**	**$330,518**	**$365,137**	**$420,073**	**$419,630**	**$123,272**



City of Lake Dallas
Willow Grove Park Revenues

Day Pass and Boat Ramp Use

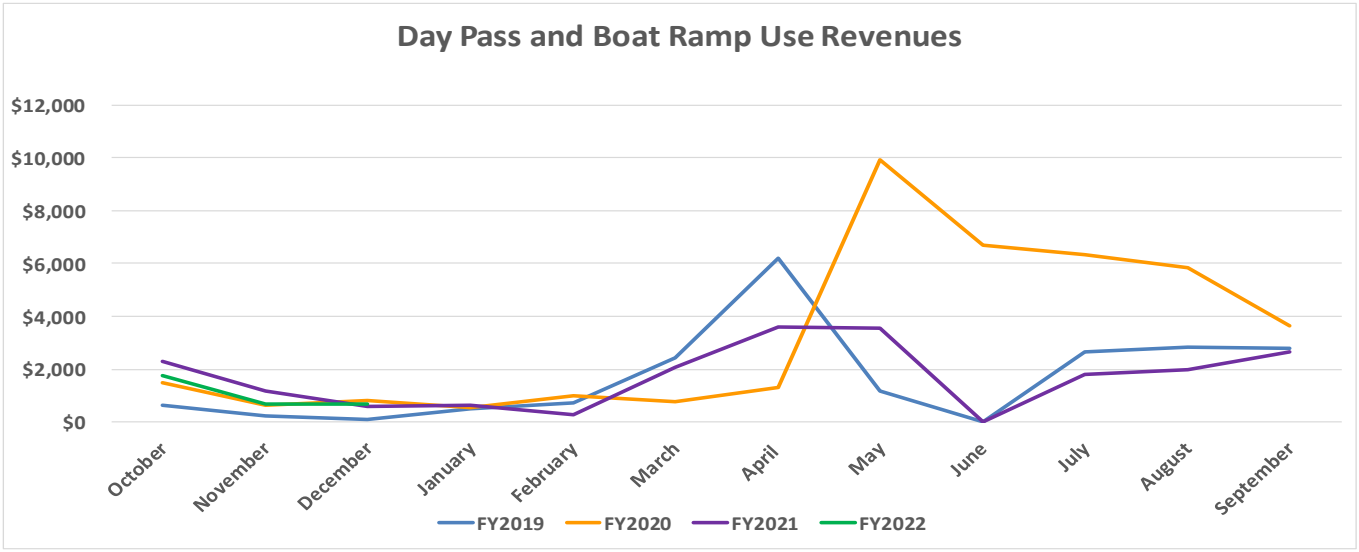
	FY2019	FY2020	FY2021	FY2022
October	$647	$1,505	$2,323	$1,785
November	230	631	1,161	697
December	100	809	596	685
January	495	537	640	
February	720	1,004	290	
March	2,418	788	2,060	
April	6,197	1,332	3,597	
May	1,165	9,935	3,548	
June	-	6,710	15	
July	2,652	6,314	1,830	
August	2,836	5,865	1,996	
September	2,806	3,646	2,648	
YTD Total	**$20,266**	**$39,076**	**$20,704**	**$3,167**

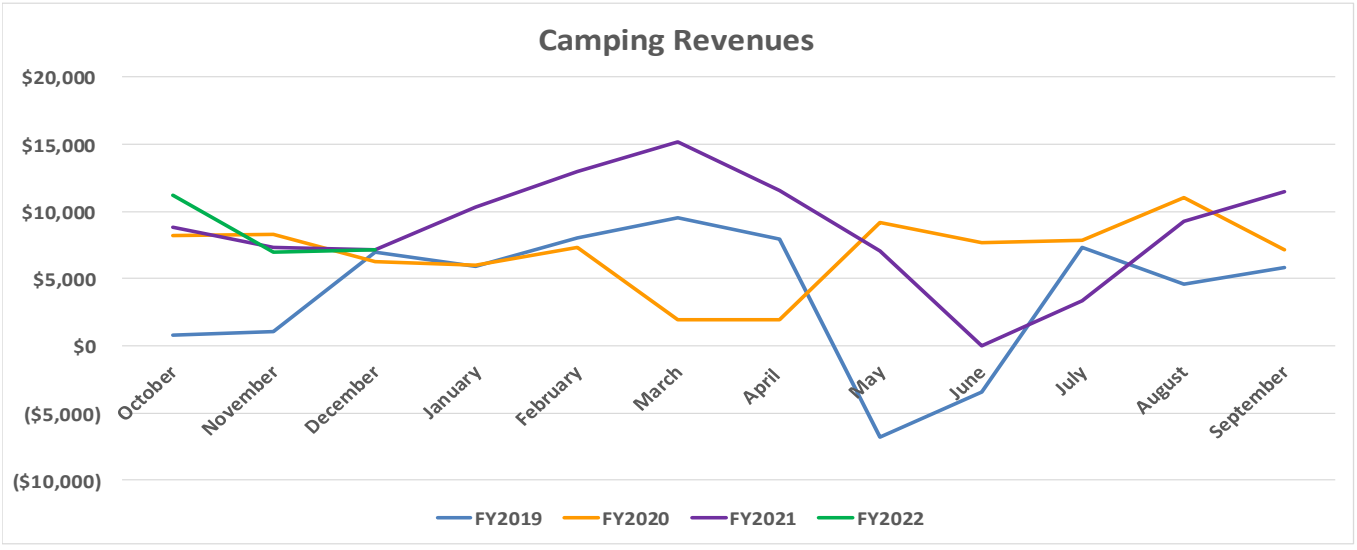
Source: VenTek 'Monthly Transactions Summary' Report

Camping

	FY2019	FY2020	FY2021	FY2022
October	$824	$8,246	$8,835	$11,199
November	1,091	8,326	7,326	6,967
December	6,975	6,237	7,140	7,174
January	5,905	5,954	10,347	
February	8,030	7,315	12,933	
March	9,496	1,917	15,140	
April	7,897	1,913	11,573	
May	(6,756)	9,198	7,093	
June	(3,415)	7,689	-	
July	7,280	7,873	3,367	
August	4,588	11,045	9,250	
September	5,863	7,177	11,511	
YTD Total	**$47,778**	**$82,889**	**$104,514**	**$25,340**

Source: Hercules 'Settlement Detail' Report





City of Lake Dallas
Other Funds
Cash and Investments
As of 12/31/2021

Fund Number	Fund Name	Balance
04	Debt Service	$361,577
20	Street Maintenance	400,485
21	Hotel Occupancy	55,110
22	Court Technology	11,343
23	Court Secruity	61,720
24	LEOSE Training	1,577
25	Child Safety	39,822
26	Juvenile Case	152,097
27	Drug Seizure	3,818
28	Kids N Cops	14,578
29	Police Auction	(25,864)
30	Forensic Testing	8
31	Willow Grove Park	96,523
32	Animal Rescue	27,838
33	Library Donations	15,816
34	Park Improvement	2,717
35	VAWA Grant	36,629
36	CLFRF Grant	999,090
60	General Capital Projects	581,049
Total		$2,835,933

Budget Details

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

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	1,524,115.37	$ 3,235,022.00	$ 1,741,793.42	46.16%
01-00-41007	Property Taxes-Delinquent	0.00	349.74	14,000.00	8,487.05	39.38%
01-00-41009	Property Taxes-P & I	0.00	(215.72)	6,000.00	1,672.41	72.13%
01-00-42108	Sales Tax-General	0.00	84,698.81	830,000.00	246,544.16	70.30%
01-00-42110	Sales Tax-Mixed Beverage	0.00	1,449.85	25,000.00	5,652.56	77.39%
01-00-42116	Sales Tax - Property Tax Reduction	0.00	21,174.70	207,500.00	61,636.05	70.30%
01-00-44214	Franchise Fees - ATMOS	0.00	0.00	48,000.00	0.00	100.00%
01-00-44215	Franchise Fees - Century Tel	0.00	0.00	2,800.00	559.30	80.03%
01-00-44216	Franchise Fees - TXU Electric	0.00	0.00	215,000.00	0.00	100.00%
01-00-44217	Franchise Fees - Charter Communications	0.00	0.00	54,000.00	13,546.08	74.91%
01-00-44218	Franchise Fees - Republic Services	0.00	7,968.03	120,000.00	24,153.96	79.87%
01-00-44219	Franchise Fees - Miscellaneous	0.00	16.98	2,000.00	67.90	96.61%
01-00-45235	Shady Shores Funding	0.00	0.00	29,046.00	0.00	100.00%
01-00-45318	Animal Services-Corinth	0.00	0.00	500.00	1,950.00	(290.00%)
01-00-45320	Animal Services	0.00	2,878.00	8,000.00	3,193.00	60.09%
01-00-45321	Application Fees - Admin/PZ/BOA	0.00	50.00	4,000.00	50.00	98.75%
01-00-45322	Permits - Mobile Home	0.00	0.00	400.00	0.00	100.00%
01-00-45323	Fees - Health Department	0.00	2,800.00	18,000.00	6,800.00	62.22%
01-00-45324	Permits - Building New Residental	0.00	37,331.34	200,000.00	47,290.06	76.35%
01-00-45325	Licenses - Beer/Wine/Liquor	0.00	0.00	3,000.00	0.00	100.00%
01-00-45326	Permits - Alarms	0.00	2,218.00	6,000.00	2,280.56	61.99%
01-00-45327	Permits-Farmers Market	0.00	0.00	500.00	0.00	100.00%
01-00-45328	Permits - Other	0.00	725.00	15,000.00	865.00	94.23%
01-00-45329	Permits- New Commercial	0.00	0.00	10,000.00	0.00	100.00%
01-00-45330	Permits-Food Trucks	0.00	0.00	200.00	0.00	100.00%
01-00-45349	Permits - Subcontractors	0.00	0.00	8,000.00	0.00	100.00%
01-00-45350	Permits - Business	0.00	0.00	1,500.00	250.00	83.33%
01-00-45351	Registration - Contractor	0.00	300.00	7,500.00	1,300.00	82.67%
01-00-45353	Plan Review	0.00	20,332.83	15,000.00	61,788.57	(311.92%)
01-00-45463	Rentals - Parks	0.00	0.00	800.00	0.00	100.00%
01-00-45464	Fees- Vendors	0.00	0.00	500.00	0.00	100.00%
01-00-45465	Fees - Entry	0.00	0.00	500.00	85.00	83.00%
01-00-45466	Proceeds - Events	0.00	0.00	0.00	0.00	0.00%
01-00-45467	Sponsorships - Events	0.00	0.00	5,000.00	0.00	100.00%
01-00-45473	Police Reports	0.00	42.00	500.00	140.40	71.92%
01-00-45474	Rental Fees - Community Room	0.00	0.00	500.00	0.00	100.00%
01-00-45475	Police Donations	0.00	0.00	0.00	0.00	0.00%
01-00-45802	Rental Income	0.00	0.00	45,948.00	0.00	100.00%
01-00-46233	Library Fines	0.00	207.89	2,000.00	619.22	69.04%
01-00-46330	Court Fines/Bonds	0.00	8,753.52	240,000.00	22,386.93	90.67%
01-00-46331	Admnistractive Fees	0.00	436.00	8,000.00	1,315.00	83.56%
01-00-46332	Arrest/Warrant/Fees	0.00	575.00	7,500.00	1,570.00	79.07%
01-00-46337	MVBA Collections	0.00	883.48	15,000.00	2,288.36	84.74%
01-00-46338	OMNI Collections	0.00	0.00	0.00	0.00	0.00%

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-00-46339	Omni/City	0.00	74.52	1,000.00	147.41	85.26%
01-00-46472	Mowing	0.00	0.00	0.00	0.00	0.00%
01-00-47476	Interest Income - General FD	0.00	65.93	2,000.00	220.63	88.97%
01-00-48229	ILL Reimbursement-Library	0.00	0.00	3,000.00	0.00	100.00%
01-00-48234	Library Memberships	0.00	90.00	1,000.00	240.00	76.00%
01-00-48236	Library-Corinth Memberships	0.00	0.00	3,000.00	975.00	67.50%
01-00-48237	Library Hancher Foundation Grant	0.00	0.00	0.00	0.00	0.00%
01-00-48461	SRO Reimbursement	0.00	0.00	63,285.00	63,285.00	0.00%
01-00-48468	Fireworks	0.00	0.00	16,000.00	0.00	100.00%
01-00-48474	Waste Management Annual Contribution	0.00	0.00	0.00	0.00	0.00%
01-00-48475	Other Revenue	0.00	3,485.78	5,000.00	13,011.18	(160.22%)
01-00-48480	Sale of Assets	0.00	0.00	20,000.00	0.00	100.00%
01-00-48598	Loan Proceeds	0.00	0.00	0.00	0.00	0.00%
01-00-48612	Utilities Settlement	0.00	0.00	0.00	0.00	0.00%
01-00-49354	Fitness Camp Proceeds	0.00	0.00	0.00	0.00	0.00%
01-00-49403	Trf from CDC - Parks	0.00	6,666.67	80,000.00	20,000.01	75.00%
01-00-49404	Admin Fees - Willow Grove Park	0.00	1,666.67	20,000.00	5,000.01	75.00%
01-00-49600	Transfer In	0.00	833.33	10,000.00	2,499.99	75.00%
Total Undefined Sub-Type Revenues		**0.00**	**1,729,973.72**	**5,636,501.00**	**2,363,664.22**	**58.07%**
Total Revenues		**0.00**	**1,729,973.72**	**5,636,501.00**	**2,363,664.22**	**58.07%**
Total General Fund Revenues		**$ 0.00**	**$ 1,729,973.72**	**$ 5,636,501.00**	**$ 2,363,664.22**	**58.07%**
Expenditures						
Tourism Expenditures						
Supplies Expenditures						
01-05-52221	Community Events	0.00	765.52	$ 7,600.00	$ 765.52	89.93%
Total Supplies Expenditures		**0.00**	**765.52**	**7,600.00**	**765.52**	**89.93%**
Contractual Services Expenditures						
01-05-53350	Fireworks	0.00	0.00	22,000.00	0.00	100.00%
Total Contractual Services Expenditures		**0.00**	**0.00**	**22,000.00**	**0.00**	**100.00%**
Total Tourism Expenditures		**0.00**	**765.52**	**29,600.00**	**765.52**	**97.41%**
City Council Expenditures						
Supplies Expenditures						
01-07-52000	Office Supplies	0.00	0.00	285.00	35.15	87.67%
01-07-52203	Printing	0.00	0.00	0.00	0.00	0.00%
01-07-52205	Advertising	0.00	0.00	0.00	0.00	0.00%
01-07-52206	Travel & Training	0.00	1,895.00	7,078.00	3,044.86	56.98%
01-07-52207	Dues & Memberships	0.00	0.00	2,200.00	40.00	98.18%
01-07-52212	Flowers/Gifts/Plaques	0.00	0.00	285.00	0.00	100.00%
01-07-52214	Legislative	0.00	0.00	3,420.00	0.00	100.00%
Total Supplies Expenditures		**0.00**	**1,895.00**	**13,268.00**	**3,120.01**	**76.48%**
Total City Council Expenditures		**0.00**	**1,895.00**	**13,268.00**	**3,120.01**	**76.48%**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Development Services Expenditures					
Personnel & Benefits Expenditures					
01-08-51000 Salaries-Full Time	0.00	23,557.22	202,168.00	52,865.12	73.85%
01-08-51101 Overtime	0.00	185.03	1,500.00	990.49	33.97%
01-08-51104 Longevity	0.00	0.00	588.00	534.00	9.18%
01-08-51105 FICA/Medicare Tax	0.00	343.28	3,012.00	786.47	73.89%
01-08-51106 Unemployment Tax	0.00	71.28	810.00	128.01	84.20%
01-08-51107 Worker's Compensation	0.00	88.98	1,149.00	205.63	82.10%
01-08-51108 Group Health Insurance	0.00	6,400.61	41,567.00	13,737.66	66.95%
01-08-51109 Retirement/TMRS	0.00	1,982.83	31,154.00	4,599.31	85.24%
01-08-51111 Physicals & Evaluations	0.00	33.00	0.00	33.00	0.00%
Total Personnel & Benefits Expenditures	**0.00**	**32,662.23**	**281,948.00**	**73,879.69**	**73.80%**
Supplies Expenditures					
01-08-52000 Office Supplies	0.00	99.98	570.00	182.10	68.05%
01-08-52201 Operating Supplies	0.00	205.23	190.00	472.85	(148.87%)
01-08-52202 Postage & Shipping	0.00	0.00	760.00	0.00	100.00%
01-08-52203 Printing	0.00	616.51	5,130.00	1,516.21	70.44%
01-08-52204 Uniforms	0.00	0.00	200.00	0.00	100.00%
01-08-52205 Advertising	0.00	115.49	500.00	159.48	68.10%
01-08-52206 Travel & Training	0.00	0.00	1,900.00	0.00	100.00%
01-08-52207 Dues & Memberships	0.00	0.00	550.00	0.00	100.00%
01-08-52208 Vehicle Fuel	0.00	45.35	950.00	45.35	95.23%
01-08-52209 Office Equipment	0.00	0.00	200.00	0.00	100.00%
01-08-52211 Safety Equipment & Supplies	0.00	0.00	95.00	0.00	100.00%
01-08-52212 Flowers/Gifts/Plaques	0.00	0.00	95.00	0.00	100.00%
01-08-52213 Subscriptions & Publications	0.00	0.00	0.00	0.00	0.00%
01-08-52216 Telephone-Mobile	0.00	123.03	1,500.00	313.73	79.08%
01-08-52223 Keep Lake Dallas Beautiful	0.00	63.33	2,000.00	92.56	95.37%
Total Supplies Expenditures	**0.00**	**1,268.92**	**14,640.00**	**2,782.28**	**81.00%**
Contractual Services Expenditures					
01-08-53305 Engineering	0.00	0.00	10,000.00	2,697.30	73.03%
01-08-53309 Consultants & Professionals	0.00	21.00	8,000.00	21.00	99.74%
01-08-53317 Inspection Services	0.00	0.00	50,000.00	2,642.35	94.72%
01-08-53326 Health Inspections	0.00	0.00	5,000.00	0.00	100.00%
01-08-53507 Property Abatements	0.00	0.00	0.00	365.00	0.00%
Total Contractual Services Expenditures	**0.00**	**21.00**	**73,000.00**	**5,725.65**	**92.16%**
Maintenance Expenditures					
01-08-54402 Vehicle Maintenance	0.00	20.00	500.00	302.56	39.49%
01-08-54406 Software Maintenance	0.00	0.00	5,205.00	0.00	100.00%
Total Maintenance Expenditures	**0.00**	**20.00**	**5,705.00**	**302.56**	**94.70%**
Capital Outlay Expenditures					
01-08-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Debt Service Expenditures					
01-08-56531 Capital Lease Principal	0.00	0.00	0.00	1,720.08	0.00%
01-08-56532 Capital Lease Interest	0.00	0.00	0.00	261.08	0.00%
Total Debt Service Expenditures	**0.00**	**0.00**	**0.00**	**1,981.16**	**0.00%**
Total Development Services Expenditures	**0.00**	**33,972.15**	**375,293.00**	**84,671.34**	**77.44%**
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
01-09-51000 Salaries-Full Time	0.00	887.52	58,999.00	887.52	98.50%
01-09-51101 Overtime	0.00	0.00	1,500.00	0.00	100.00%
01-09-51102 Certification Pay	0.00	0.00	600.00	0.00	100.00%
01-09-51104 Longevity	0.00	0.00	48.00	0.00	100.00%
01-09-51105 FICA/Medicare Tax	0.00	12.87	878.00	12.87	98.53%
01-09-51106 Unemployment Tax	0.00	15.98	163.00	15.98	90.20%
01-09-51107 Worker's Compensation	0.00	2.56	267.00	2.56	99.04%
01-09-51108 Group Health Insurance	0.00	4.80	15,061.00	14.40	99.90%
01-09-51109 Retirement/TMRS	0.00	117.51	9,178.00	117.51	98.72%
Total Personnel & Benefits Expenditures	**0.00**	**1,041.24**	**86,694.00**	**1,050.84**	**98.79%**
Supplies Expenditures					
01-09-52000 Office Supplies	0.00	0.00	760.00	220.00	71.05%
01-09-52202 Postage & Shipping	0.00	0.00	950.00	0.00	100.00%
01-09-52203 Printing	0.00	205.11	665.00	281.99	57.60%
01-09-52204 Uniforms	0.00	0.00	95.00	0.00	100.00%
01-09-52206 Travel & Training	0.00	0.00	950.00	0.00	100.00%
01-09-52207 Dues & Memberships	0.00	0.00	140.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**205.11**	**3,560.00**	**501.99**	**85.90%**
Contractual Services Expenditures					
01-09-53309 Consultants & Professionals	0.00	0.00	0.00	0.00	0.00%
01-09-53318 MVBA fees	0.00	0.00	15,000.00	0.00	100.00%
01-09-53319 Municipal Judge/Magistrate	0.00	3,600.00	14,400.00	3,600.00	75.00%
01-09-53320 Prosecutor	0.00	2,710.54	14,000.00	4,491.32	67.92%
01-09-53321 Jury Fee	0.00	(4.65)	500.00	(11.04)	102.21%
Total Contractual Services Expenditures	**0.00**	**6,305.89**	**43,900.00**	**8,080.28**	**81.59%**
Capital Outlay Expenditures					
01-09-55504 Capital Outlay-Information Technology	0.00	0.00	2,500.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**0.00**	**7,552.24**	**136,654.00**	**9,633.11**	**92.95%**
Support Services Expenditures					
Supplies Expenditures					
01-10-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Support Services Expenditures		**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Administration Expenditures						
Personnel & Benefits Expenditures						
01-11-51000	Salaries-Full Time	0.00	31,863.87	365,819.00	74,349.03	79.68%
01-11-51102	Certification Pay	0.00	138.48	6,922.00	323.12	95.33%
01-11-51103	Stipend/Auto Allowance	0.00	415.41	3,600.00	969.29	73.08%
01-11-51104	Longevity	0.00	0.00	702.00	492.00	29.91%
01-11-51105	FICA/Medicare Tax	0.00	466.19	5,303.00	1,095.56	79.34%
01-11-51106	Unemployment Tax	0.00	0.00	648.00	44.02	93.21%
01-11-51107	Worker's Compensation	0.00	93.60	1,550.00	219.82	85.82%
01-11-51108	Group Health Insurance	0.00	2,246.22	26,500.00	5,254.19	80.17%
01-11-51109	Retirement/TMRS	0.00	2,846.58	52,524.00	6,696.64	87.25%
01-11-51111	Physicals & Evaluations	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**38,070.35**	**463,568.00**	**89,443.67**	**80.71%**
Supplies Expenditures						
01-11-52000	Office Supplies	0.00	432.58	5,700.00	886.74	84.44%
01-11-52201	Operating Supplies	0.00	474.71	11,400.00	1,466.64	87.13%
01-11-52202	Postage & Shipping	0.00	0.00	950.00	0.00	100.00%
01-11-52203	Printing	0.00	1,214.82	10,925.00	3,114.32	71.49%
01-11-52204	Uniforms	0.00	0.00	95.00	0.00	100.00%
01-11-52205	Advertising	0.00	0.00	1,900.00	0.00	100.00%
01-11-52206	Travel & Training	0.00	0.00	7,695.00	828.50	89.23%
01-11-52207	Dues & Memberships	0.00	140.00	4,000.00	1,053.88	73.65%
01-11-52209	Office Equipment	0.00	0.00	5,000.00	0.00	100.00%
01-11-52212	Flowers/Gifts/Plaques	0.00	0.00	500.00	0.00	100.00%
01-11-52213	Subscriptions & Publications	0.00	0.00	5,230.00	0.00	100.00%
01-11-52216	Telephone-Mobile	0.00	161.02	2,040.00	427.70	79.03%
01-11-52220	Misc Operating	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures		**0.00**	**2,423.13**	**55,435.00**	**7,777.78**	**85.97%**
Contractual Services Expenditures						
01-11-53301	Utilities	0.00	2,395.27	37,000.00	9,816.23	73.47%
01-11-53303	Accounting & Auditor	0.00	0.00	17,000.00	0.00	100.00%
01-11-53304	Legal Services	0.00	8,051.64	45,000.00	11,787.21	73.81%
01-11-53309	Consultants & Professionals	0.00	13,184.51	46,000.00	35,664.59	22.47%
01-11-53311	Elections	0.00	0.00	8,500.00	0.00	100.00%
01-11-53312	Denton County Tax	0.00	8,676.70	23,500.00	8,676.70	63.08%
01-11-53313	Property & Liability Insurance	0.00	0.00	53,000.00	26,404.00	50.18%
01-11-53314	Fire Contract	0.00	109,217.25	1,310,607.00	327,651.75	75.00%
01-11-53325	Janitorial Services	0.00	942.00	10,925.00	2,826.00	74.13%
01-11-53327	Franklin Legal Services	0.00	0.00	3,800.00	0.00	100.00%
01-11-53328	Shredder Services	0.00	0.00	950.00	0.00	100.00%
01-11-53329	SPAN	0.00	0.00	1,615.00	0.00	100.00%
01-11-53331	Civic Plus	0.00	0.00	5,300.00	5,492.48	(3.63%)
01-11-53332	Financial Advisory Services	0.00	0.00	1,500.00	0.00	100.00%
01-11-53333	Discovery Benefits	0.00	97.50	990.00	287.50	70.96%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-11-53338	YAC	0.00	0.00	3,800.00	0.00	100.00%
Total Contractual Services Expenditures		**0.00**	**142,564.87**	**1,569,487.00**	**428,606.46**	**72.69%**
Maintenance Expenditures						
01-11-54400	Facilities Maintenance	0.00	0.00	22,490.00	2,044.95	90.91%
01-11-54406	Software Maintenance	0.00	2,345.50	25,650.00	7,400.49	71.15%
Total Maintenance Expenditures		**0.00**	**2,345.50**	**48,140.00**	**9,445.44**	**80.38%**
Capital Outlay Expenditures						
01-11-55504	Capital Outlay-Information Technology	0.00	0.00	2,500.00	0.00	100.00%
01-11-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	35,500.00	0.00	100.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**38,000.00**	**0.00**	**100.00%**
Total Administration Expenditures		**0.00**	**185,403.85**	**2,174,630.00**	**535,273.35**	**75.39%**
Police Expenditures						
Personnel & Benefits Expenditures						
01-13-51000	Salaries-Full Time	0.00	88,186.71	944,415.00	204,174.40	78.38%
01-13-51010	Salaries-Part Time	0.00	0.00	16,973.00	0.00	100.00%
01-13-51101	Overtime	0.00	5,861.42	40,000.00	16,244.04	59.39%
01-13-51102	Certification Pay	0.00	727.02	6,001.00	1,696.38	71.73%
01-13-51104	Longevity	0.00	140.00	5,832.00	3,884.00	33.40%
01-13-51105	FICA/Medicare Tax	0.00	1,329.85	13,017.00	3,172.38	75.63%
01-13-51106	Unemployment Tax	0.00	20.53	2,952.00	146.92	95.02%
01-13-51107	Worker's Compensation	0.00	2,496.13	47,650.00	5,931.80	87.55%
01-13-51108	Group Health Insurance	0.00	20,900.55	135,604.00	39,375.83	70.96%
01-13-51109	Retirement/TMRS	0.00	10,282.71	150,782.00	24,520.33	83.74%
01-13-51111	Physicals & Evaluations	0.00	585.00	2,266.00	812.21	64.16%
01-13-51116	Psychological Services	0.00	0.00	1,000.00	430.00	57.00%
01-13-51117	Bailiff Fees	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**130,529.92**	**1,366,492.00**	**300,388.29**	**78.02%**
Supplies Expenditures						
01-13-52000	Office Supplies	0.00	276.47	2,000.00	530.01	73.50%
01-13-52201	Operating Supplies	0.00	164.64	5,700.00	245.53	95.69%
01-13-52202	Postage & Shipping	0.00	0.00	190.00	7.95	95.82%
01-13-52203	Printing	0.00	1,001.75	4,162.00	1,565.25	62.39%
01-13-52204	Uniforms	0.00	136.00	9,310.00	1,066.08	88.55%
01-13-52205	Advertising	0.00	0.00	855.00	0.00	100.00%
01-13-52206	Travel & Training	0.00	0.00	11,356.00	0.00	100.00%
01-13-52207	Dues & Memberships	0.00	0.00	2,655.00	96.90	96.35%
01-13-52208	Vehicle Fuel	0.00	2,014.59	19,000.00	6,179.23	67.48%
01-13-52209	Office Equipment	0.00	0.00	950.00	0.00	100.00%
01-13-52211	Safety Equipment & Supplies	0.00	0.00	7,363.00	0.00	100.00%
01-13-52212	Flowers/Gifts/Plaques	0.00	0.00	950.00	0.00	100.00%
01-13-52213	Subscriptions & Publications	0.00	0.00	5,227.00	311.00	94.05%
01-13-52216	Telephone-Mobile	0.00	1,053.67	9,761.00	3,181.53	67.41%
01-13-52219	Emergency Response Supplies	0.00	0.00	1,900.00	0.00	100.00%

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Supplies Expenditures	**0.00**	**4,647.12**	**81,379.00**	**13,183.48**	**83.80%**
Contractual Services Expenditures					
01-13-53301 Utilities	0.00	415.00	4,731.00	1,245.00	73.68%
01-13-53304 Legal Services	0.00	0.00	3,325.00	0.00	100.00%
01-13-53306 Communications	0.00	0.00	85,723.00	0.00	100.00%
01-13-53309 Consultants & Professionals	0.00	0.00	81,000.00	614.36	99.24%
01-13-53315 Jail Services	0.00	0.00	1,500.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**415.00**	**176,279.00**	**1,859.36**	**98.95%**
Maintenance Expenditures					
01-13-54400 Facilities Maintenance	0.00	0.00	1,520.00	0.00	100.00%
01-13-54402 Vehicle Maintenance	0.00	1,326.16	14,250.00	1,659.11	88.36%
01-13-54403 Equipment Maintenance	0.00	2,615.00	7,125.00	2,615.00	63.30%
01-13-54406 Software Maintenance	0.00	2,290.00	20,145.00	7,569.00	62.43%
01-13-54410 Property Loss	0.00	0.00	500.00	0.00	100.00%
Total Maintenance Expenditures	**0.00**	**6,231.16**	**43,540.00**	**11,843.11**	**72.80%**
Capital Outlay Expenditures					
01-13-55503 Capital Outlay-Vehicles	0.00	0.00	23,291.00	0.00	100.00%
01-13-55504 Capital Outlay-Information Technology	0.00	0.00	37,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**60,291.00**	**0.00**	**100.00%**
Debt Service Expenditures					
01-13-56531 Capital Lease Principal	0.00	0.00	76,970.00	16,940.36	77.99%
01-13-56532 Capital Lease Interest	0.00	0.00	8,004.00	3,020.52	62.26%
Total Debt Service Expenditures	**0.00**	**0.00**	**84,974.00**	**19,960.88**	**76.51%**
Transfers Expenditures					
01-13-59100 Transfer to Special Revenue Fund	0.00	0.00	29,729.00	0.00	100.00%
Total Transfers Expenditures	**0.00**	**0.00**	**29,729.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**141,823.20**	**1,842,684.00**	**347,235.12**	**81.16%**
Library Expenditures					
Personnel & Benefits Expenditures					
01-14-51000 Salaries-Full Time	0.00	11,835.66	106,832.00	27,427.56	74.33%
01-14-51010 Salaries-Part Time	0.00	4,508.00	68,068.00	11,498.20	83.11%
01-14-51101 Overtime	0.00	0.00	1,000.00	0.00	100.00%
01-14-51104 Longevity	0.00	0.00	216.00	0.00	100.00%
01-14-51105 FICA/Medicare Tax	0.00	230.39	2,492.00	548.23	78.00%
01-14-51106 Unemployment Tax	0.00	0.00	972.00	0.00	100.00%
01-14-51107 Worker's Compensation	0.00	54.14	892.00	128.97	85.54%
01-14-51108 Group Health Insurance	0.00	4,406.57	17,866.00	9,330.26	47.78%
01-14-51109 Retirement/TMRS	0.00	1,402.96	16,847.00	3,382.14	79.92%
Total Personnel & Benefits Expenditures	**0.00**	**22,437.72**	**215,185.00**	**52,315.36**	**75.69%**
Supplies Expenditures					
01-14-52000 Office Supplies	0.00	30.90	950.00	30.90	96.75%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-14-52201	Operating Supplies	0.00	55.66	760.00	212.66	72.02%
01-14-52202	Postage & Shipping	0.00	86.30	475.00	114.74	75.84%
01-14-52203	Printing	0.00	193.90	2,850.00	581.70	79.59%
01-14-52204	Uniforms	0.00	0.00	190.00	0.00	100.00%
01-14-52205	Advertising	0.00	0.00	1,900.00	0.00	100.00%
01-14-52206	Travel & Training	0.00	0.00	6,016.00	726.14	87.93%
01-14-52207	Dues & Memberships	0.00	0.00	4,980.00	1,767.25	64.51%
01-14-52212	Flowers/Gifts/Plaques	0.00	(894.38)	95.00	0.00	100.00%
01-14-52215	Library Books/Materials	0.00	2,212.57	19,000.00	5,078.31	73.27%
01-14-52216	Telephone-Mobile	0.00	67.67	540.00	147.65	72.66%
Total Supplies Expenditures		**0.00**	**1,752.62**	**37,756.00**	**8,659.35**	**77.06%**
Contractual Services Expenditures						
01-14-53301	Utilities	0.00	766.45	11,875.00	1,994.61	83.20%
01-14-53323	Security System	0.00	0.00	779.00	0.00	100.00%
Total Contractual Services Expenditures		**0.00**	**766.45**	**12,654.00**	**1,994.61**	**84.24%**
Maintenance Expenditures						
01-14-54400	Facilities Maintenance	0.00	0.00	1,900.00	122.13	93.57%
01-14-54406	IT Maintenance	0.00	1,019.29	14,250.00	4,041.29	71.64%
Total Maintenance Expenditures		**0.00**	**1,019.29**	**16,150.00**	**4,163.42**	**74.22%**
Capital Outlay Expenditures						
01-14-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	10,000.00	0.00	100.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**10,000.00**	**0.00**	**100.00%**
Total Library Expenditures		**0.00**	**25,976.08**	**291,745.00**	**67,132.74**	**76.99%**
Animal Services Expenditures						
Personnel & Benefits Expenditures						
01-15-51000	Salaries-Full Time	0.00	10,673.33	93,605.00	25,881.65	72.35%
01-15-51010	Salaries-Part Time	0.00	3,559.50	33,592.00	3,559.50	89.40%
01-15-51101	Overtime	0.00	2,671.04	6,000.00	6,717.00	(11.95%)
01-15-51104	Longevity	0.00	0.00	318.00	390.00	(22.64%)
01-15-51105	FICA/Medicare Tax	0.00	240.29	1,945.00	517.58	73.39%
01-15-51106	Unemployment Tax	0.00	59.90	810.00	70.67	91.28%
01-15-51107	Worker's Compensation	0.00	617.50	7,982.00	1,335.65	83.27%
01-15-51108	Group Health Insurance	0.00	2,182.02	26,672.00	6,588.58	75.30%
01-15-51109	Retirement/TMRS	0.00	1,860.00	15,449.00	3,891.06	74.81%
01-15-51111	Physicals & Evaluations	0.00	45.00	460.00	45.00	90.22%
Total Personnel & Benefits Expenditures		**0.00**	**21,908.58**	**186,833.00**	**48,996.69**	**73.78%**
Supplies Expenditures						
01-15-52000	Office Supplies	0.00	0.00	333.00	0.00	100.00%
01-15-52201	Operating Supplies	0.00	272.25	7,553.00	3,561.28	52.85%
01-15-52202	Postage & Shipping	0.00	7.38	190.00	64.64	65.98%
01-15-52203	Printing	0.00	54.71	713.00	164.13	76.98%
01-15-52204	Uniforms	0.00	0.00	760.00	0.00	100.00%
01-15-52205	Advertising	0.00	0.00	190.00	0.00	100.00%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-15-52206	Travel & Training	0.00	0.00	2,087.00	0.00	100.00%
01-15-52207	Dues & Memberships	0.00	0.00	320.00	0.00	100.00%
01-15-52208	Vehicle Fuel	0.00	0.00	618.00	0.00	100.00%
01-15-52210	Equipment-Field	0.00	0.00	238.00	0.00	100.00%
01-15-52211	Safety Equipment & Supplies	0.00	0.00	190.00	343.67	(80.88%)
01-15-52212	Flowers/Gifts/Plaques	0.00	0.00	238.00	0.00	100.00%
01-15-52216	Telephone-Mobile	0.00	121.03	746.00	307.73	58.75%
01-15-52218	Land Lease	0.00	0.00	1,350.00	1,384.02	(2.52%)
Total Supplies Expenditures		**0.00**	**455.37**	**15,526.00**	**5,825.47**	**62.48%**
Contractual Services Expenditures						
01-15-53301	Utilities	0.00	532.53	12,700.00	2,200.79	82.67%
01-15-53309	Consultants & Professionals	0.00	105.00	8,550.00	105.00	98.77%
Total Contractual Services Expenditures		**0.00**	**637.53**	**21,250.00**	**2,305.79**	**89.15%**
Maintenance Expenditures						
01-15-54400	Facilities Maintenance	0.00	0.00	1,900.00	718.45	62.19%
01-15-54402	Vehicle Maintenance	0.00	0.00	475.00	0.00	100.00%
01-15-54406	Software Maintenance	0.00	185.00	3,610.00	555.00	84.63%
Total Maintenance Expenditures		**0.00**	**185.00**	**5,985.00**	**1,273.45**	**78.72%**
Capital Outlay Expenditures						
01-15-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	4,149.00	0.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**0.00**	**4,149.00**	**0.00%**
Total Animal Services Expenditures		**0.00**	**23,186.48**	**229,594.00**	**62,550.40**	**72.76%**
Park and Facilities Expenditures						
Personnel & Benefits Expenditures						
01-16-51000	Salaries-Full Time	0.00	370.32	32,739.00	7,846.35	76.03%
01-16-51010	Salaries-Part Time	0.00	0.00	0.00	0.00	0.00%
01-16-51101	Overtime	0.00	0.00	2,500.00	519.42	79.22%
01-16-51104	Longevity	0.00	0.00	156.00	0.00	100.00%
01-16-51105	FICA/Medicare Tax	0.00	5.33	475.00	120.92	74.54%
01-16-51106	Unemployment Tax	0.00	6.67	324.00	6.67	97.94%
01-16-51107	Worker's Compensation	0.00	24.98	1,351.00	565.82	58.12%
01-16-51108	Group Health Insurance	0.00	8.53	8,953.00	762.75	91.48%
01-16-51109	Retirement/TMRS	0.00	25.92	5,315.00	587.15	88.95%
01-16-51111	Physicals & Evaluations	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**441.75**	**51,813.00**	**10,409.08**	**79.91%**
Supplies Expenditures						
01-16-52000	Office Supplies	0.00	0.00	48.00	0.00	100.00%
01-16-52201	Operating Supplies	0.00	826.20	475.00	826.20	(73.94%)
01-16-52204	Uniforms	0.00	0.00	285.00	0.00	100.00%
01-16-52206	Travel & Training	0.00	0.00	190.00	0.00	100.00%
01-16-52207	Dues & Memberships	0.00	0.00	475.00	0.00	100.00%
01-16-52208	Vehicle Fuel	0.00	0.00	2,375.00	0.00	100.00%
01-16-52210	Equipment-Field	0.00	0.00	950.00	0.00	100.00%

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-16-52211	Safety Equipment & Supplies	0.00	0.00	238.00	14.28	94.00%
01-16-52212	Flowers/Gifts/Plaques	0.00	0.00	48.00	0.00	100.00%
01-16-52216	Telephone-Mobile	0.00	0.00	178.00	22.20	87.53%
Total Supplies Expenditures		**0.00**	**826.20**	**5,262.00**	**862.68**	**83.61%**
Contractual Services Expenditures						
01-16-53406	Mowing Contract	0.00	6,575.60	16,000.00	11,273.19	29.54%
Total Contractual Services Expenditures		**0.00**	**6,575.60**	**16,000.00**	**11,273.19**	**29.54%**
Maintenance Expenditures						
01-16-54402	Vehicle Maintenance	0.00	0.00	200.00	55.96	72.02%
01-16-54403	Equipment Maintenance	0.00	0.00	950.00	261.43	72.48%
01-16-54405	Park Maintenance	0.00	0.00	12,000.00	1,930.06	83.92%
Total Maintenance Expenditures		**0.00**	**0.00**	**13,150.00**	**2,247.45**	**82.91%**
Debt Service Expenditures						
01-16-56531	Capital Lease Principal	0.00	0.00	9,463.00	11,559.69	(22.16%)
01-16-56532	Capital Lease Interest	0.00	0.00	1,774.00	2,130.89	(20.12%)
Total Debt Service Expenditures		**0.00**	**0.00**	**11,237.00**	**13,690.58**	**(21.83%)**
Total Park and Facilities Expenditures		**0.00**	**7,843.55**	**97,462.00**	**38,482.98**	**60.51%**
Streets and Drainage Expenditures						
Personnel & Benefits Expenditures						
01-17-51000	Salaries-Full Time	0.00	24,028.80	259,208.00	56,217.28	78.31%
01-17-51101	Overtime	0.00	663.42	3,500.00	1,807.81	48.35%
01-17-51102	Certification Pay	0.00	173.07	300.00	403.83	(34.61%)
01-17-51104	Longevity	0.00	0.00	1,344.00	1,506.00	(12.05%)
01-17-51105	FICA/Medicare Tax	0.00	348.48	4,131.00	841.04	79.64%
01-17-51106	Unemployment Tax	0.00	0.00	1,134.00	0.00	100.00%
01-17-51107	Worker's Compensation	0.00	1,683.09	24,306.00	4,056.44	83.31%
01-17-51108	Group Health Insurance	0.00	6,586.66	54,086.00	13,176.84	75.64%
01-17-51109	Retirement/TMRS	0.00	2,690.81	35,967.00	6,514.00	81.89%
Total Personnel & Benefits Expenditures		**0.00**	**36,174.33**	**383,976.00**	**84,523.24**	**77.99%**
Supplies Expenditures						
01-17-52000	Office Supplies	0.00	0.00	285.00	89.39	68.64%
01-17-52201	Operating Supplies	0.00	4.18	1,425.00	1,737.58	(21.94%)
01-17-52204	Uniforms	0.00	0.00	1,140.00	190.46	83.29%
01-17-52205	Advertising	0.00	714.00	0.00	714.00	0.00%
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	750.00	0.00	100.00%
01-17-52208	Vehicle Fuel	0.00	707.78	6,175.00	2,558.15	58.57%
01-17-52210	Equipment-Field	0.00	0.00	1,425.00	37.98	97.33%
01-17-52211	Safety Equipment & Supplies	0.00	0.00	1,900.00	0.00	100.00%
01-17-52216	Telephone-Mobile	0.00	125.91	2,049.00	320.45	84.36%
01-17-52217	Sign Maintenance	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures		**0.00**	**1,551.87**	**17,149.00**	**5,648.01**	**67.07%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Contractual Services Expenditures					
01-17-53301 Utilities	0.00	442.75	7,000.00	1,522.29	78.25%
01-17-53302 Street Lighting	0.00	4,916.69	48,925.00	14,186.44	71.00%
01-17-53305 Engineering	0.00	0.00	9,500.00	0.00	100.00%
01-17-53307 Rentals	0.00	0.00	4,750.00	157.30	96.69%
01-17-53347 Stormwater Utility Fee Study	0.00	15,400.00	0.00	25,000.00	0.00%
01-17-53348 MS4	0.00	0.00	5,000.00	0.00	100.00%
01-17-53349 Traffic Signal Maintenance	0.00	0.00	4,195.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**20,759.44**	**79,370.00**	**40,866.03**	**48.51%**
Maintenance Expenditures					
01-17-54400 Facilities Maintenance	0.00	74.07	3,600.00	1,008.54	71.99%
01-17-54402 Vehicle Maintenance	0.00	0.00	1,500.00	595.54	60.30%
01-17-54403 Equipment Maintenance	0.00	0.00	7,000.00	0.00	100.00%
01-17-54406 IT Maintenance	0.00	150.00	1,500.00	450.00	70.00%
01-17-54408 Tree Maintenance	0.00	0.00	2,500.00	0.00	100.00%
01-17-54417 Sign Maintenance	0.00	780.00	3,500.00	1,833.06	47.63%
01-17-54422 Drainage Maintenance	0.00	0.00	15,000.00	974.25	93.51%
Total Maintenance Expenditures	**0.00**	**1,004.07**	**34,600.00**	**4,861.39**	**85.95%**
Capital Outlay Expenditures					
01-17-55503 Capital Outlay-Vehicles	0.00	0.00	8,200.00	0.00	100.00%
01-17-55504 Capital Outlay-Information Technology	0.00	0.00	2,500.00	0.00	100.00%
01-17-55515 Capital Outlay-Street Projects	0.00	0.00	48,670.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**59,370.00**	**0.00**	**100.00%**
Debt Service Expenditures					
01-17-56531 Capital Lease Principal	0.00	0.00	15,637.00	6,465.77	58.65%
01-17-56532 Capital Lease Interest	0.00	0.00	2,079.00	1,099.22	47.13%
Total Debt Service Expenditures	**0.00**	**0.00**	**17,716.00**	**7,564.99**	**57.30%**
Total Streets and Drainage Expenditures	**0.00**	**59,489.71**	**592,181.00**	**143,463.66**	**75.77%**
Non-Department Expenditures					
Capital Outlay Expenditures					
01-99-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
01-99-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Non-Department Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total General Fund Expenditures	**$ 0.00**	**$ 487,907.78**	**$ 5,783,111.00**	**$ 1,292,328.23**	**77.65%**
General Fund Excess of Revenues Over Expenditures	**$ 0.00**	**$ 1,242,065.94**	**$ (146,610.00)**	**$ 1,071,335.99**	**830.74%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Debt Service Fund (04)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	152,272.41	$ 323,207.00	$ 174,021.34	46.16%
04-00-41007	Property Taxes-Delinquent	0.00	58.15	2,000.00	1,285.05	35.75%
04-00-41009	Property Taxes-P & I	0.00	(48.21)	2,000.00	217.06	89.15%
04-00-47701	Interest Income - I&S	0.00	7.68	200.00	19.55	90.23%
04-00-49617	CDC Debt Payment Reimbursement	0.00	0.00	154,527.00	0.00	100.00%
Total Undefined Sub-Type Revenues		**0.00**	**152,290.03**	**481,934.00**	**175,543.00**	**63.58%**
Total Revenues		**0.00**	**152,290.03**	**481,934.00**	**175,543.00**	**63.58%**
Total Debt Service Fund Revenues		**$ 0.00**	**$ 152,290.03**	**$ 481,934.00**	**$ 175,543.00**	**63.58%**
Expenditures						
Administration Expenditures						
Debt Service Expenditures						
04-11-53124	Debt Issue Costs	0.00	0.00	$ 0.00	$ 0.00	0.00%
04-11-56511	Bond Principal	0.00	0.00	0.00	0.00	0.00%
04-11-56512	Bond Interest	0.00	0.00	0.00	0.00	0.00%
04-11-56515	Paying Agent Fees	0.00	0.00	0.00	0.00	0.00%
04-11-56516	Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00%
04-11-56957	2019 CDC Revenue Bonds Principal	0.00	0.00	30,000.00	0.00	100.00%
04-11-56958	2019 CDC Revenue Bonds Interest	0.00	0.00	28,770.00	0.00	100.00%
04-11-56965	2008 Street GO Bonds Principal	0.00	0.00	55,000.00	0.00	100.00%
04-11-56966	2008 Street GO Bonds Interest	0.00	0.00	19,156.00	0.00	100.00%
04-11-56974	2012 Refunding Bonds Principal	0.00	0.00	90,000.00	0.00	100.00%
04-11-56975	2012 Refunding Bonds Interest	0.00	0.00	1,350.00	0.00	100.00%
04-11-56976	2018 Refunding Bonds Principal	0.00	0.00	155,000.00	0.00	100.00%
04-11-56977	2018 Refunding Bonds Interest	0.00	0.00	26,274.00	0.00	100.00%
04-11-56978	2019 GO Refunding Bonds Principal	0.00	0.00	65,000.00	0.00	100.00%
04-11-56979	2019 GO Refunding Bonds Interest	0.00	0.00	10,974.00	0.00	100.00%
04-11-56980	2019 CO Bonds Principal	0.00	0.00	165,000.00	0.00	100.00%
04-11-56981	2019 CO Bonds Interest	0.00	0.00	25,270.00	0.00	100.00%
Total Debt Service Expenditures		**0.00**	**0.00**	**671,794.00**	**0.00**	**100.00%**
Total Administration Expenditures		**0.00**	**0.00**	**671,794.00**	**0.00**	**100.00%**
Total Debt Service Fund Expenditures		**$ 0.00**	**$ 0.00**	**$ 671,794.00**	**$ 0.00**	**100.00%**
Debt Service Fund Excess of Revenues Over Expenditures		**$ 0.00**	**$ 152,290.03**	**$ (189,860.00)**	**$ 175,543.00**	**192.46%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Community Development Corporation (11)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	42,349.40	$ 415,000.00	$ 123,272.08	70.30%
11-00-45480 Property Rental Income	0.00	0.00	0.00	0.00	0.00%
11-00-47482 Interest Income - 4B	0.00	13.64	300.00	27.28	90.91%
11-00-49347 Debt Proceeds	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**42,363.04**	**415,300.00**	**123,299.36**	**70.31%**
Total Revenues	**0.00**	**42,363.04**	**415,300.00**	**123,299.36**	**70.31%**
Total Community Development Corporation Revenues	**$ 0.00**	**$ 42,363.04**	**$ 415,300.00**	**$ 123,299.36**	**70.31%**
Expenditures					
Administration Expenditures					
Supplies Expenditures					
11-11-52206 Travel & Training	0.00	0.00	$ 3,030.00	$ 0.00	100.00%
11-11-52207 Dues & Memberships	0.00	0.00	525.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**3,555.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
11-11-53301 Utilities	0.00	283.98	10,000.00	1,593.75	84.06%
11-11-53303 Accounting & Auditor	0.00	0.00	3,250.00	0.00	100.00%
11-11-53304 Legal Services	0.00	2,405.00	8,000.00	2,682.50	66.47%
11-11-53309 Consultants & Professionals	0.00	57.00	15,000.00	9,774.25	34.84%
Total Contractual Services Expenditures	**0.00**	**2,745.98**	**36,250.00**	**14,050.50**	**61.24%**
Maintenance Expenditures					
11-11-54480 Rental Property Maintenance	0.00	842.00	4,000.00	1,442.00	63.95%
Total Maintenance Expenditures	**0.00**	**842.00**	**4,000.00**	**1,442.00**	**63.95%**
Capital Outlay Expenditures					
11-11-55520 Capital Outlay-CDC Projects	0.00	51,685.00	50,000.00	58,431.00	(16.86%)
Total Capital Outlay Expenditures	**0.00**	**51,685.00**	**50,000.00**	**58,431.00**	**(16.86%)**
Debt Service Expenditures					
11-11-56521 Loan Principal	0.00	0.00	0.00	0.00	0.00%
11-11-56522 Loan Interest	0.00	0.00	0.00	0.00	0.00%
Total Debt Service Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Transfers Expenditures					
11-11-59111 Transfer to General Fund Parks & Admin	0.00	6,666.67	80,000.00	20,000.01	75.00%
11-11-59119 Transfer to Debt Service Fund	0.00	0.00	292,527.00	0.00	100.00%
Total Transfers Expenditures	**0.00**	**6,666.67**	**372,527.00**	**20,000.01**	**94.63%**
Total Administration Expenditures	**0.00**	**61,939.65**	**466,332.00**	**93,923.51**	**79.86%**
Total Community Development Corporation Expenditures	**$ 0.00**	**$ 61,939.65**	**$ 466,332.00**	**$ 93,923.51**	**79.86%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Community Development Corporation (11)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Community Development Corporation Excess of Revenues	$ 0.00	$ (19,576.61)	$ (51,032.00)	$ 29,375.85	157.56%

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Street Maintenance Sales Tax (20)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	21,174.70	$ 207,500.00	$ 61,636.05	70.30%
20-00-42117 Contributions for Street Maintenance	0.00	0.00	0.00	0.00	0.00%
20-00-47470 Interest Income - Special Revenue DFS	0.00	6.30	130.00	18.36	85.88%
20-00-49600 Transfer In	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**21,181.00**	**207,630.00**	**61,654.41**	**70.31%**
Total Revenues	**0.00**	**21,181.00**	**207,630.00**	**61,654.41**	**70.31%**
Total Street Maintenance Sales Tax Revenues	**$ 0.00**	**$ 21,181.00**	**$ 207,630.00**	**$ 61,654.41**	**70.31%**
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	3,872.74	250,000.00	4,426.65	98.23%
Total Maintenance Expenditures	**0.00**	**3,872.74**	**261,000.00**	**4,426.65**	**98.30%**
Capital Outlay Expenditures					
20-17-55505 Capital Outlay-Heavy Equipment	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Streets and Drainage Expenditures	**0.00**	**3,872.74**	**261,000.00**	**4,426.65**	**98.30%**
Total Street Maintenance Sales Tax Expenditures	**$ 0.00**	**$ 3,872.74**	**$ 261,000.00**	**$ 4,426.65**	**98.30%**
Street Maintenance Sales Tax Excess of Revenues Over Ex	**$ 0.00**	**$ 17,308.26**	**$ (53,370.00)**	**$ 57,227.76**	**207.23%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Hotel Occupancy Tax (21)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	6,657.29	$ 10,000.00	$ 46,888.32	(368.88%)
21-00-47470 Interest Income - Special Revenue DFS	0.00	0.14	20.00	0.26	98.70%
21-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**6,657.43**	**10,020.00**	**46,888.58**	**(367.95%)**
Total Revenues	**0.00**	**6,657.43**	**10,020.00**	**46,888.58**	**(367.95%)**
Total Hotel Occupancy Tax Revenues	**$ 0.00**	**$ 6,657.43**	**$ 10,020.00**	**$ 46,888.58**	**(367.95%)**
Expenditures					
Tourism Expenditures					
Personnel & Benefits Expenditures					
21-05-51115 Contract Labor	0.00	0.00	$ 4,000.00	$ 0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**4,000.00**	**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	358.00	368.00	(2.79%)
21-05-52221 Community Events	0.00	5,730.24	30,000.00	5,730.24	80.90%
Total Supplies Expenditures	**0.00**	**5,730.24**	**32,858.00**	**6,098.24**	**81.44%**
Total Tourism Expenditures	**0.00**	**5,730.24**	**36,858.00**	**6,098.24**	**83.45%**
Total Hotel Occupancy Tax Expenditures	**$ 0.00**	**$ 5,730.24**	**$ 36,858.00**	**$ 6,098.24**	**83.45%**
Hotel Occupancy Tax Excess of Revenues Over Expenditur	**$ 0.00**	**$ 927.19**	**$ (26,838.00)**	**$ 40,790.34**	**251.99%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Court Technology (22)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	195.53	$ 5,000.00	$ 488.50	90.23%
22-00-46343 Local Municipal Court Technology Fund	0.00	0.00	50.00	91.96	(83.92%)
22-00-47470 Interest Income - Special Revenue DFS	0.00	0.86	30.00	1.72	94.27%
Total Undefined Sub-Type Revenues	**0.00**	**196.39**	**5,080.00**	**582.18**	**88.54%**
Total Revenues	**0.00**	**196.39**	**5,080.00**	**582.18**	**88.54%**
Total Court Technology Revenues	**$ 0.00**	**$ 196.39**	**$ 5,080.00**	**$ 582.18**	**88.54%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
22-09-53308 Information Technology	0.00	517.09	$ 12,000.00	$ 1,535.18	87.21%
Total Contractual Services Expenditures	**0.00**	**517.09**	**12,000.00**	**1,535.18**	**87.21%**
Capital Outlay Expenditures					
22-09-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Transfers Expenditures					
22-09-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**517.09**	**12,000.00**	**1,535.18**	**87.21%**
Total Court Technology Expenditures	**$ 0.00**	**$ 517.09**	**$ 12,000.00**	**$ 1,535.18**	**87.21%**
Court Technology Excess of Revenues Over Expenditures	**$ 0.00**	**$ (320.70)**	**$ (6,920.00)**	**$ (953.00)**	**86.23%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Court Security (23)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	51.87	$ 900.00	$ 237.53	73.61%
23-00-46341 Local Municipal Court Bldg Security Fund	0.00	303.35	5,000.00	573.50	88.53%
23-00-47470 Interest Income - Special Revenue DFS	0.00	2.90	60.00	5.78	90.37%
23-00-49600 Transfer In	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**358.12**	**5,960.00**	**816.81**	**86.30%**
Total Revenues	**0.00**	**358.12**	**5,960.00**	**816.81**	**86.30%**
Total Court Security Revenues	**$ 0.00**	**$ 358.12**	**$ 5,960.00**	**$ 816.81**	**86.30%**
Expenditures					
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
23-09-51117 Bailiff Fees	0.00	0.00	$ 2,000.00	$ 0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**2,000.00**	**0.00**	**100.00%**
Supplies Expenditures					
23-09-52015 Office Expenses	0.00	0.00	5,000.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**5,000.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
23-09-53323 Security System	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Capital Outlay Expenditures					
23-09-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**7,000.00**	**0.00**	**100.00%**
Total Court Security Expenditures	**$ 0.00**	**$ 0.00**	**$ 7,000.00**	**$ 0.00**	**100.00%**
Court Security Excess of Revenues Over Expenditures	**$ 0.00**	**$ 358.12**	**$ (1,040.00)**	**$ 816.81**	**178.54%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For LEOSE (24)

For the Fiscal Period 2022-3 Ending December 31, 2021

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 DFS	0.00	0.04	4.00	0.04	99.00%
24-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.04**	**1,504.00**	**0.04**	**100.00%**
Total Revenues	**0.00**	**0.04**	**1,504.00**	**0.04**	**100.00%**
Total LEOSE Revenues	**$ 0.00**	**$ 0.04**	**$ 1,504.00**	**$ 0.04**	**100.00%**
Expenditures					
Police Expenditures					
Supplies Expenditures					
24-13-52206 Travel & Training	0.00	0.00	$ 2,500.00	$ 0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Total LEOSE Expenditures	**$ 0.00**	**$ 0.00**	**$ 2,500.00**	**$ 0.00**	**100.00%**
LEOSE Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.04**	**$ (996.00)**	**$ 0.04**	**100.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Child Safety (25)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	100.00	$ 13,000.00	$ 8,988.71	30.86%
25-00-47470 Interest Income - Special Revenue DFS	0.00	1.64	0.00	3.28	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**101.64**	**13,000.00**	**8,991.99**	**30.83%**
Total Revenues	**0.00**	**101.64**	**13,000.00**	**8,991.99**	**30.83%**
Total Child Safety Revenues	**$ 0.00**	**$ 101.64**	**$ 13,000.00**	**$ 8,991.99**	**30.83%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
25-09-53390 Mun Ct Child Safety Program	0.00	0.00	$ 18,600.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**18,600.00**	**0.00**	**100.00%**
Transfers Expenditures					
25-09-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
25-09-59002 Transfer to Kid N Cops	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**18,600.00**	**0.00**	**100.00%**
Total Child Safety Expenditures	**$ 0.00**	**$ 0.00**	**$ 18,600.00**	**$ 0.00**	**100.00%**
Child Safety Excess of Revenues Over Expenditures	**$ 0.00**	**$ 101.64**	**$ (5,600.00)**	**$ 8,991.99**	**260.57%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Juvenile Case Management (26)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	3.87	$ 200.00	$ 43.87	78.07%
26-00-46342 Local Truancy Prevention & Diversion Fun	0.00	156.94	5,000.00	351.06	92.98%
26-00-47470 Interest Income - Special Revenue DFS	0.00	9.60	180.00	19.24	89.31%
Total Undefined Sub-Type Revenues	**0.00**	**170.41**	**5,380.00**	**414.17**	**92.30%**
Total Revenues	**0.00**	**170.41**	**5,380.00**	**414.17**	**92.30%**
Total Juvenile Case Management Revenues	**$ 0.00**	**$ 170.41**	**$ 5,380.00**	**$ 414.17**	**92.30%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
26-09-53396 Mun Ct JCM Program	0.00	0.00	$ 10,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**10,000.00**	**0.00**	**100.00%**
Transfers Expenditures					
26-09-59001 Transfer to General Fund	0.00	833.33	10,000.00	2,499.99	75.00%
Total Transfers Expenditures	**0.00**	**833.33**	**10,000.00**	**2,499.99**	**75.00%**
Total Municipal Court Expenditures	**0.00**	**833.33**	**20,000.00**	**2,499.99**	**87.50%**
Total Juvenile Case Management Expenditures	**$ 0.00**	**$ 833.33**	**$ 20,000.00**	**$ 2,499.99**	**87.50%**
Juvenile Case Management Excess of Revenues Over Expe	**$ 0.00**	**$ (662.92)**	**$ (14,620.00)**	**$ (2,085.82)**	**85.73%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Drug Seizure (27)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
27-00-46327 Seizure Revenue	0.00	0.00	$ 400.00	$ 0.00	100.00%
27-00-46350 Forfeiture Revenue	0.00	0.00	1,000.00	0.00	100.00%
27-00-47470 Interest Income - Special Revenue DFS	0.00	0.29	8.00	0.42	94.75%
27-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.29**	**1,408.00**	**0.42**	**99.97%**
Total Revenues	**0.00**	**0.29**	**1,408.00**	**0.42**	**99.97%**
Total Drug Seizure Revenues	**$ 0.00**	**$ 0.29**	**$ 1,408.00**	**$ 0.42**	**99.97%**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
27-13-53397 Pub Saf Seizure Program	0.00	0.00	$ 1,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**1,000.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**0.00**	**1,000.00**	**0.00**	**100.00%**
Total Drug Seizure Expenditures	**$ 0.00**	**$ 0.00**	**$ 1,000.00**	**$ 0.00**	**100.00%**
Drug Seizure Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.29**	**$ 408.00**	**$ 0.42**	**99.90%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Kids N Cops (28)

For the Fiscal Period 2022-3 Ending December 31, 2021

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 DFS	0.00	0.64	$ 10.00	$ 1.28	87.20%
28-00-48200 Donations	0.00	200.00	500.00	600.00	(20.00%)
28-00-49602 Transfer in Child Safety	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**200.64**	**510.00**	**601.28**	**(17.90%)**
Total Revenues	**0.00**	**200.64**	**510.00**	**601.28**	**(17.90%)**
Total Kids N Cops Revenues	**$ 0.00**	**$ 200.64**	**$ 510.00**	**$ 601.28**	**(17.90%)**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
28-13-53398 Kids N Cops 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%**
Transfers Expenditures					
28-13-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**8,000.00**	**0.00**	**100.00%**
Total Kids N Cops Expenditures	**$ 0.00**	**$ 0.00**	**$ 8,000.00**	**$ 0.00**	**100.00%**
Kids N Cops Excess of Revenues Over Expenditures	**$ 0.00**	**$ 200.64**	**$ (7,490.00)**	**$ 601.28**	**108.03%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Police Auction (29)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
29-00-47470 Interest Income - Special Revenue DFS	0.00	0.00	$ 0.00	$ 0.00	0.00%
29-00-48480 Sale of Assets	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Auction Revenues	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
29-13-53399 Pub Saf Sale of Assets Program	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Transfers Expenditures					
29-13-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Auction Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Police Auction Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Forensic Testing (30)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
30-00-47470 Interest Income - Special Revenue DFS	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Forensic Testing Revenues	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
30-13-53341 Pub Saf Forensics	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Forensic Testing Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Forensic Testing Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Willow Grove Park (31)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	7,773.27	$ 120,000.00	$ 28,262.14	76.45%
31-00-47470 Interest Income - Special Revenue DFS	0.00	2.91	60.00	5.80	90.33%
31-00-48476 Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**7,776.18**	**120,060.00**	**28,267.94**	**76.46%**
Total Revenues	**0.00**	**7,776.18**	**120,060.00**	**28,267.94**	**76.46%**
Total Willow Grove Park Revenues	**$ 0.00**	**$ 7,776.18**	**$ 120,060.00**	**$ 28,267.94**	**76.46%**
Expenditures					
Park and Facilities Expenditures					
Personnel & Benefits Expenditures					
31-16-51000 Salaries-Full Time	0.00	0.00	$ 13,000.00	$ 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	570.00	0.00	100.00%
31-16-51111 Physicals & Evaluations	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**14,428.00**	**0.00**	**100.00%**
Supplies Expenditures					
31-16-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
31-16-52207 Dues & Memberships	0.00	479.99	974.00	1,377.49	(41.43%)
Total Supplies Expenditures	**0.00**	**479.99**	**974.00**	**1,377.49**	**(41.43%)**
Contractual Services Expenditures					
31-16-53304 Legal Services	0.00	0.00	1,000.00	0.00	100.00%
31-16-53324 Security	0.00	0.00	8,400.00	0.00	100.00%
31-16-53336 Hazmat	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**9,400.00**	**0.00**	**100.00%**
Maintenance Expenditures					
31-16-54405 Park Maintenance	0.00	3,033.33	35,000.00	13,151.02	62.43%
Total Maintenance Expenditures	**0.00**	**3,033.33**	**35,000.00**	**13,151.02**	**62.43%**
Capital Outlay Expenditures					
31-16-55503 Capital Outlay-Vehicles	0.00	0.00	0.00	0.00	0.00%
31-16-55531 Capital Outlay-Park Improvements	0.00	0.00	41,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**41,000.00**	**0.00**	**100.00%**
Transfers Expenditures					
31-16-59001 Transfer to General Fund	0.00	1,666.67	20,000.00	5,000.01	75.00%
Total Transfers Expenditures	**0.00**	**1,666.67**	**20,000.00**	**5,000.01**	**75.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Willow Grove Park (31)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Park and Facilities Expenditures	0.00	5,179.99	120,802.00	19,528.52	83.83%
Total Willow Grove Park Expenditures	$ 0.00	$ 5,179.99	$ 120,802.00	$ 19,528.52	83.83%
Willow Grove Park Excess of Revenues Over Expenditures	$ 0.00	$ 2,596.19	$ (742.00)	$ 8,739.42	1277.82%

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Animal Rescue (32)

For the Fiscal Period 2022-3 Ending December 31, 2021

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 DFS	0.00	0.34	$ 8.00	$ 0.83	89.63%
32-00-48235 Donations Animal Rescue	0.00	4,464.40	18,000.00	4,933.08	72.59%
Total Undefined Sub-Type Revenues	**0.00**	**4,464.74**	**18,008.00**	**4,933.91**	**72.60%**
Total Revenues	**0.00**	**4,464.74**	**18,008.00**	**4,933.91**	**72.60%**
Total Animal Rescue Revenues	**$ 0.00**	**$ 4,464.74**	**$ 18,008.00**	**$ 4,933.91**	**72.60%**
Expenditures					
Animal Services Expenditures					
Contractual Services Expenditures					
32-15-53342 Animal Rescue Expenses	0.00	0.00	$ 18,000.00	$ 1,165.00	93.53%
Total Contractual Services Expenditures	**0.00**	**0.00**	**18,000.00**	**1,165.00**	**93.53%**
Transfers Expenditures					
32-15-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Animal Services Expenditures	**0.00**	**0.00**	**18,000.00**	**1,165.00**	**93.53%**
Total Animal Rescue Expenditures	**$ 0.00**	**$ 0.00**	**$ 18,000.00**	**$ 1,165.00**	**93.53%**
Animal Rescue Excess of Revenues Over Expenditures	**$ 0.00**	**$ 4,464.74**	**$ 8.00**	**$ 3,768.91**	**(47011.38%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Library Donations (33)

For the Fiscal Period 2022-3 Ending December 31, 2021

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 DFS	0.00	0.05	$ 10.00	$ 0.15	98.50%
33-00-48230 Library Contributions	0.00	117.18	4,000.00	699.15	82.52%
33-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**117.23**	**4,010.00**	**699.30**	**82.56%**
Total Revenues	**0.00**	**117.23**	**4,010.00**	**699.30**	**82.56%**
Total Library Donations Revenues	**$ 0.00**	**$ 117.23**	**$ 4,010.00**	**$ 699.30**	**82.56%**
Expenditures					
Library Expenditures					
Contractual Services Expenditures					
33-14-53344 Library Donations Expenses	0.00	0.00	$ 4,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**4,000.00**	**0.00**	**100.00%**
Total Library Expenditures	**0.00**	**0.00**	**4,000.00**	**0.00**	**100.00%**
Total Library Donations Expenditures	**$ 0.00**	**$ 0.00**	**$ 4,000.00**	**$ 0.00**	**100.00%**
Library Donations Excess of Revenues Over Expenditures	**$ 0.00**	**$ 117.23**	**$ 10.00**	**$ 699.30**	**(6893.00%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Park Improvements (34)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	$ 200.00	$ 0.00	100.00%
34-00-47470 Interest Income - Special Revenue DFS	0.00	0.00	4.00	0.00	100.00%
34-00-49600 Transfer In	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**204.00**	**0.00**	**100.00%**
Total Revenues	**0.00**	**0.00**	**204.00**	**0.00**	**100.00%**
Total Park Improvements Revenues	**$ 0.00**	**$ 0.00**	**$ 204.00**	**$ 0.00**	**100.00%**
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%**
Capital Outlay Expenditures					
34-16-55531 Capital Outlay-Park Improvements	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
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 Expenditures	**$ 0.00**	**$ 0.00**	**$ (1,296.00)**	**$ 0.00**	**100.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Violence Against Women Grant (35)

For the Fiscal Period 2022-3 Ending December 31, 2021

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	0.00	$ 73,353.00	$ 0.00	100.00%
35-00-49600 Transfer In	0.00	0.00	29,729.00	0.00	100.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**103,082.00**	**0.00**	**100.00%**
Total Revenues	**0.00**	**0.00**	**103,082.00**	**0.00**	**100.00%**
Total Violence Against Women Grant Revenues	**$ 0.00**	**$ 0.00**	**$ 103,082.00**	**$ 0.00**	**100.00%**
Expenditures					
Expenditures					
Supplies Expenditures					
35-00-52216 Telephone-Mobile	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Supplies Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Police Expenditures					
Personnel & Benefits Expenditures					
35-13-51000 Salaries-Full Time	0.00	7,999.20	73,778.00	18,664.80	74.70%
35-13-51101 Overtime	0.00	399.96	1,000.00	1,349.87	(34.99%)
35-13-51102 Certification Pay	0.00	69.24	300.00	161.56	46.15%
35-13-51103 Stipend/Auto Allowance	0.00	0.00	0.00	0.00	0.00%
35-13-51104 Longevity	0.00	0.00	828.00	852.00	(2.90%)
35-13-51105 FICA/Medicare Tax	0.00	121.03	965.00	300.79	68.83%
35-13-51106 Unemployment Tax	0.00	0.00	162.00	0.00	100.00%
35-13-51107 Worker's Compensation	0.00	217.71	3,048.00	568.18	81.36%
35-13-51108 Group Health Insurance	0.00	4,221.54	13,020.00	9,413.00	27.70%
35-13-51109 Retirement/TMRS	0.00	990.83	9,981.00	2,585.92	74.09%
Total Personnel & Benefits Expenditures	**0.00**	**14,019.51**	**103,082.00**	**33,896.12**	**67.12%**
Supplies Expenditures					
35-13-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
35-13-52206 Travel & Training	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**14,019.51**	**103,082.00**	**33,896.12**	**67.12%**
Total Violence Against Women Grant Expenditures	**$ 0.00**	**$ 14,019.51**	**$ 103,082.00**	**$ 33,896.12**	**67.12%**
Violence Against Women Grant Excess of Revenues Over E	**$ 0.00**	**$ (14,019.51)**	**$ 0.00**	**$ (33,896.12)**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For CLFRF - Grant (36)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
36-00-47470 Interest Income	0.00	58.77	0.00	139.97	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**58.77**	**0.00**	**139.97**	**0.00%**
Total Revenues	**0.00**	**58.77**	**0.00**	**139.97**	**0.00%**
Total CLFRF - Grant Revenues	**$ 0.00**	**$ 58.77**	**$ 0.00**	**$ 139.97**	**0.00%**
CLFRF - Grant Excess of Revenues Over Expenditures	**$ 0.00**	**$ 58.77**	**$ 0.00**	**$ 139.97**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Capital Projects (60)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
60-00-47470 Interest Income - Special Revenue DFS	0.00	18.01	$ 300.00	$ 18.01	94.00%
60-00-48599 Bond Proceeds	0.00	0.00	0.00	0.00	0.00%
60-00-49601 Trf from Gen Fd	0.00	0.00	0.00	34.54	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**18.01**	**300.00**	**52.55**	**82.48%**
Total Revenues	**0.00**	**18.01**	**300.00**	**52.55**	**82.48%**
Total General Capital Projects Revenues	**$ 0.00**	**$ 18.01**	**$ 300.00**	**$ 52.55**	**82.48%**
Expenditures					
Administration Expenditures					
Debt Service Expenditures					
60-11-53124 Debt Issue Costs	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Debt Service Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Administration Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Streets and Drainage Expenditures					
Capital Outlay Expenditures					
60-17-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
60-17-55517 Capital Outlay Construction	0.00	840.00	380,000.00	33,493.95	91.19%
Total Capital Outlay Expenditures	**0.00**	**840.00**	**380,000.00**	**33,493.95**	**91.19%**
Total Streets and Drainage Expenditures	**0.00**	**840.00**	**380,000.00**	**33,493.95**	**91.19%**
Total General Capital Projects Expenditures	**$ 0.00**	**$ 840.00**	**$ 380,000.00**	**$ 33,493.95**	**91.19%**
General Capital Projects Excess of Revenues Over Expendi	**$ 0.00**	**$ (821.99)**	**$ (379,700.00)**	**$ (33,441.40)**	**91.19%**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
Development Services Expenditures					
Maintenance Expenditures					
95-08-57010 Depreciation	0.00	0.00 $	0.00 $	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Development Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Municipal Court Expenditures					
Maintenance Expenditures					
95-09-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Administration Expenditures					
Maintenance Expenditures					
95-11-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Administration Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Police Expenditures					
Maintenance Expenditures					
95-13-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Library Expenditures					
Maintenance Expenditures					
95-14-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Library Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Animal Services Expenditures					
Maintenance Expenditures					
95-15-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Animal Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Park and Facilities Expenditures					
Maintenance Expenditures					
95-16-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fixed Assets (95)

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Park and Facilities Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Streets and Drainage Expenditures					
Maintenance Expenditures					
95-17-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Streets and Drainage Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total General Fixed Assets Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
General Fixed Assets Excess of Revenues Over Expenditur	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2022-3 Ending December 31, 2021

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	**$ 0.00**	**$ 1,965,927.68**	**$ 7,029,891.00**	**$ 2,816,550.13**	**59.93%**
Total Expenditures	**$ 0.00**	**$ 580,840.33**	**$ 7,915,579.00**	**$ 1,488,895.39**	**81.19%**
Total Excess of Revenues Over Expenditures	**$ 0.00**	**$ 1,385,087.35**	**$ (885,688.00)**	**$ 1,327,654.74**	**249.90%**

Accounts Payable Check Register

Checks Processed During Posting of Accounts Payable

City of Lake Dallas

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65213	C	12/2/2021	99	N'Awlins Gumbo Kings	$2,600.00	O

Invoice Nbr - Description	GL Account	Amount
Lake Dallas - Mardi Gras Headliner Band	21-05-52221	$2,600.00

65214	C	12/2/2021	185	Sarah Farrell	$1,787.55	O

Invoice Nbr - Description	GL Account	Amount
0012434198322509--23 - Child Support 10/17/21 - 10/30/21; 0012434198322509	01-00-21156	$595.85
0012434198322509--24 - Child support;10/31/21 - 11/13/21; 0012434198322509	01-00-21156	$595.85
0012434198322509--25 - Child support; 11/14/21 - 11/27/21; 0012434198322509	01-00-21156	$595.85

65215	C	12/2/2021	446	Vantagepoint Transfer Agents-307537	$631.94	O

Invoice Nbr - Description	GL Account	Amount
Lake Dallas--10 - ICMA Deferred Compensation	01-00-21160	$576.92
Lake Dallas--10 - ICMA Deferred Compensation	01-00-21160	$55.02

65216	C	12/7/2021	812	Android World, Inc.	$7,200.00	O

Invoice Nbr - Description	GL Account	Amount
AW 2021-11 - Financial Consulting	01-11-53309	$7,200.00

65217	C	12/7/2021	858	Bibliotheca LLC	$310.13	O

Invoice Nbr - Description	GL Account	Amount
IINV-US49058 - Library books	01-14-52215	$310.13

65218	C	12/7/2021	868	CareNow	$85.00	O

Invoice Nbr - Description	GL Account	Amount
CN2965-4111531 - Drug Sceen Rapid	01-16-52201	$85.00

65219	C	12/7/2021	95	Galls, LLC	$136.00	O

Invoice Nbr - Description	GL Account	Amount
019685413 - PD uniforms	01-13-52204	$136.00

65220	C	12/7/2021	784	Hoopla by Midwest Tape	$2.68	O

Invoice Nbr - Description	GL Account	Amount
501216603 - Digital audiobook	01-14-52201	$2.68

65221	C	12/7/2021	137	Lake Cities Municipal Utility Authority	$1,693.19	O

Invoice Nbr - Description	GL Account	Amount
Lake Dallas--22 - Water utilities	01-17-53301	$226.16
Lake Dallas--22 - Water utilities	01-15-53301	$155.79
Lake Dallas--22 - Water utilities	31-16-54405	$897.20
Lake Dallas--22 - Water utilities	01-11-53301	$330.94
Lake Dallas--22 - Water utilities	01-14-53301	$83.10

65222	C	12/7/2021	115	North Texas Polygraph Services	$155.00	O

Invoice Nbr - Description	GL Account	Amount
4684 - Pre-employment polygraph Thomas	01-13-51111	$155.00

65223	C	12/7/2021	369	Pepper Psychological Services, PLLC	$215.00	O

Invoice Nbr - Description	GL Account	Amount
INV03433 - Psychological Evaluation- Payeur	01-13-51111	$215.00

City of Lake Dallas

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65224	**C**	**12/7/2021**	**867**	**The Library Store**	**$52.98**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	519689 - Adjustable Book Jacket Covers			01-14-52201	$52.98	
65225	**C**	**12/7/2021**	**482**	**Treadmaxx Tire Distributors**	**$1,326.16**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	789352 - tires			01-13-54402	$1,326.16	
65226	**C**	**12/7/2021**	**169**	**United Site Services**	**$769.17**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	12587881,12309892,12212738 - WGP porta potty (3 months)			31-16-54405	$769.17	
65227	**C**	**12/7/2021**	**813**	**Victoria Minton-Beam**	**$1,577.04**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	0015 - Court Consulting			01-11-53309	$1,577.04	
65228	**C**	**12/7/2021**	**63**	**Defender Supply**	**$2,615.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	32165 - Outfit 2017 Ford Interceptor w/lights, video, prisoiner partition seat			01-13-54403	$2,615.00	
65229	**C**	**12/20/2021**	**746**	**Ahern**	**$1,339.62**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	24304615-001 - Equipment rental for Lighting up the Season			21-05-52221	$358.20	
	24260955-001 - Equipment rental for Lighting up the Season			21-05-52221	$981.42	
65230	**C**	**12/20/2021**	**31**	**Carlisle's Engraving Company**	**$209.79**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas--01 - Mardi Gras trophies			21-05-52221	$209.79	
65231	**C**	**12/20/2021**	**35**	**Cash**	**$86.30**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas--06 - Interlibrary Loan; petty cash reimbursement			01-14-52202	$86.30	
65232	**C**	**12/20/2021**	**37**	**Centerline Supply**	**$780.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	ORD0049201 - replacement of sign posts on Overly Drive			01-17-54417	$780.00	
65233	**C**	**12/20/2021**	**55**	**City of Corinth**	**$109,217.25**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	INV10099 - Fire contract monthly fee			01-11-53314	$109,217.25	
65234	**C**	**12/20/2021**	**870**	**CJA Enterprises LLP**	**$1,053.98**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	14392 - Restock on materials			20-17-54409	$1,053.98	
65235	**C**	**12/20/2021**	**324**	**Codi Delcambre**	**$140.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas - Reimbursement for purchase of gift cards for employee appreciation dinner			01-13-51104	$140.00	

City of Lake Dallas

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65236	C	12/20/2021	557	D & D Commercial Landscape Management	$6,575.60	O
	Invoice Nbr - Description			GL Account	Amount	
	1643 - Mowing contract			01-16-53406	$6,575.60	
65237	C	12/20/2021	60	Denton Central Appraisal District	$5,180.70	O
	Invoice Nbr - Description			GL Account	Amount	
	Lake Dallas--01 - 2022 first quarter allocation			01-11-53312	$5,180.70	
65238	C	12/20/2021	523	Dude's Music	$500.00	O
	Invoice Nbr - Description			GL Account	Amount	
	Lake Dallas - Deposit for Mardi Gras Sound System			21-05-52221	$500.00	
65239	C	12/20/2021	101	Halff Associates, Inc	$16,240.00	O
	Invoice Nbr - Description			GL Account	Amount	
	10062406, 10062407 - Public Works yard; drainage study			01-17-53347	$15,400.00	
	10062406, 10062407 - Public Works yard; drainage study			60-17-55517	$840.00	
65240	C	12/20/2021	121	Jagoe-Public Co	$206.82	O
	Invoice Nbr - Description			GL Account	Amount	
	19180 - Asphalt repairs			20-17-54409	$206.82	
65241	C	12/20/2021	40	Lake Cities Chamber	$40.00	O
	Invoice Nbr - Description			GL Account	Amount	
	3819a - Chamber luncheon for 2			01-11-52207	$40.00	
65242	C	12/20/2021	445	Landmark Surveyors, LLC	$3,500.00	O
	Invoice Nbr - Description			GL Account	Amount	
	8620 - 303 Alamo Survey			01-11-53309	$3,500.00	
65243	C	12/20/2021	820	LifeWorks	$240.00	O
	Invoice Nbr - Description			GL Account	Amount	
	1616259 - EAP			01-11-51108	$19.20	
	1616259 - EAP			35-13-51108	$4.80	
	1616259 - EAP			01-17-51108	$24.00	
	1616259 - EAP			01-16-51108	$4.80	
	1616259 - EAP			01-15-51108	$19.20	
	1616259 - EAP			01-13-51108	$115.20	
	1616259 - EAP			01-09-51108	$4.80	
	1616259 - EAP			01-08-51108	$19.20	
	1616259 - EAP			01-14-51108	$28.80	
65244	C	12/20/2021	111	Nichols, Jackson, Dillard	$10,762.18	O
	Invoice Nbr - Description			GL Account	Amount	
	37262 - Legal Services and prosecutor			01-11-53304	$8,051.64	
	37262 - Legal Services and prosecutor			01-09-53320	$2,710.54	
65245	C	12/20/2021	225	North Texas Tollway Authority	$4.18	O
	Invoice Nbr - Description			GL Account	Amount	
	805422972--05 - Toll			01-17-52201	$4.18	

City of Lake Dallas

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65246	**C**	**12/20/2021**	**369**	**Pepper Psychological Services, PLLC**	**$215.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	INV3462 - Evaluation for Jason Thomas			01-13-51111	$215.00	
65247	**C**	**12/20/2021**	**154**	**Precepts Janitorial Service**	**$942.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	2493 - Janitorial services			01-11-53325	$942.00	
65248	**C**	**12/20/2021**	**694**	**Republic Services #615**	**$2,611.94**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	0615-001181475 - Waste materials haul-off			20-17-54409	$1,351.26	
	4525-000016861 - Waste materials haul-off			20-17-54409	$1,260.68	
65249	**C**	**12/20/2021**	**185**	**Sarah Farrell**	**$595.85**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	0012434198322509--26 - Child support; payroll 11/28/21-12/11/21; 0012434198322509			01-00-21156	$595.85	
65250	**C**	**12/20/2021**	**196**	**Stephanie Berry**	**$3,600.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas--07 - Judge services (Oct, Nov, Dec)			01-09-53319	$3,600.00	
65251	**C**	**12/20/2021**	**147**	**Texas Commission on Environmental Quality**	**$100.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	GPS0244149 - Stormwater permit annual fee			01-11-52207	$100.00	
65252	**C**	**12/20/2021**	**159**	**Texas Municipal League**	**$1,895.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	C-1025--02 - Member Service Fee			01-07-52206	$1,895.00	
65253	**C**	**12/20/2021**	**862**	**The Sherwin-Williams Co.**	**$74.07**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	4207-7030-7--01 - facilities maintenance			01-17-54400	$74.07	
65254	**C**	**12/20/2021**	**169**	**United Site Services**	**$46.30**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	114-12157557 - Final payment for 4th of July 2021			31-16-54405	$46.30	
65255	**C**	**12/20/2021**	**178**	**Utility Data Systems, Inc**	**$501.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	21739 - MCRS SQL SOFTWARE #21739			22-09-53308	$501.00	
65256	**C**	**12/21/2021**	**74**	**Denton Record-Chronicle**	**$798.10**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	2030--09 - DRC publications (DS); storm drainage PH notices			01-08-52205	$84.10	
	2030--09 - DRC publications (DS); storm drainage PH notices			01-17-52205	$714.00	
65257	**C**	**12/21/2021**	**91**	**First Check App Screening**	**$78.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	19911 - Drug screening (Rojas, Flores, Jenkins)			01-08-51111	$33.00	
	19911 - Drug screening (Rojas, Flores, Jenkins)			01-15-51111	$45.00	

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65261	**C**	**12/22/2021**	**555**	**Clean & Green Car Wash**	**$20.00**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	467 - Car wash			01-08-54402	$20.00	
65262	**C**	**12/22/2021**	**800**	**Merry Heart Entertainment**	**$823.56**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	022522 - Mardi Gras Face Painters			21-05-52221	$823.56	
65263	**C**	**12/22/2021**	**169**	**United Site Services**	**$256.39**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	114-12671265 - Porta Potty in WGP			31-16-54405	$256.39	
160-20211213	**E**	**12/13/2021**	**160**	**TMRS**	**$33,316.15**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	TMRS2021-12 - TMRS Payment Dec 2021			01-00-21155	$33,316.15	
248-20211201	**E**	**12/1/2021**	**248**	**Dearborn National Life Insurance Company**	**$1,387.42**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	Dearborn2021-12 - Life Insurance Dec 2021			01-00-21167	$142.12	
	Dearborn2021-12 - Life Insurance Dec 2021			35-13-51108	$42.15	
	Dearborn2021-12 - Life Insurance Dec 2021			01-17-51108	$134.30	
	Dearborn2021-12 - Life Insurance Dec 2021			01-16-51108	$23.42	
	Dearborn2021-12 - Life Insurance Dec 2021			01-15-51108	$78.38	
	Dearborn2021-12 - Life Insurance Dec 2021			01-14-51108	$77.27	
	Dearborn2021-12 - Life Insurance Dec 2021			01-13-51108	$528.01	
	Dearborn2021-12 - Life Insurance Dec 2021			01-11-51108	$200.74	
	Dearborn2021-12 - Life Insurance Dec 2021			01-08-51108	$161.03	
41-154-20211229	**E**	**12/29/2021**	**41**	**Charter Communications**	**$118.56**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	81154-121021 - Public Works Yard Internet			01-17-53301	$118.56	
41-463-20211224	**E**	**12/24/2021**	**41**	**Charter Communications**	**$750.00**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	98463-120521 - City Hall Fiber Services			01-13-53301	$415.00	
	98463-120521 - City Hall Fiber Services			01-11-53301	$335.00	
41-926-111221	**E**	**12/1/2021**	**41**	**Charter Communications**	**$122.18**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	70926-111221 - City Hall Cable 12/1/2021			01-11-53301	$122.18	
41-926-211231	**E**	**12/31/2021**	**41**	**Charter Communications**	**$122.18**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	70926-121221 - City Hall Cable Dec2021			01-11-53301	$122.18	
454-20211202	**E**	**12/2/2021**	**454**	**EFTPS**	**$9,826.36**	**O**
	Invoice Nbr - Description			GL Account	Amount	
	FedTax20211202 - Fed Tax Payroll 12/2/2021			01-00-21151	$9,826.36	
454-20211216	**E**	**12/16/2021**	**454**	**EFTPS**	**$9,536.03**	**O**
	Invoice Nbr - Description			GL Account	Amount	

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	FedTax20211216 - Fed Tax Payroll 12/26/2021				01-00-21151	$9,536.03		
454-20211228	**E**	**12/28/2021**	**454**	**EFTPS**			**$9,435.03**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	FedTax20211228 - Fed Tax Payroll 12/28/21				01-00-21151	$9,435.03		
454-20211229	**E**	**12/29/2021**	**454**	**EFTPS**			**$264.95**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	FedTAx20211229 - Fed Tax Payroll 12/29/2021				01-00-21151	$264.95		
617-20211229	**E**	**12/29/2021**	**617**	**Dental Select**			**$1,418.36**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	6152212 - Dental Insurance Dec 2021				01-15-51108	$32.26		
	6152212 - Dental Insurance Dec 2021				01-14-51108	($65.04)		
	6152212 - Dental Insurance Dec 2021				01-13-51108	$111.94		
	6152212 - Dental Insurance Dec 2021				01-11-51108	$45.32		
	6152212 - Dental Insurance Dec 2021				01-08-51108	$90.64		
	6152212 - Dental Insurance Dec 2021				01-16-51108	($29.19)		
	6152212 - Dental Insurance Dec 2021				01-11-53333	$20.00		
	6152212 - Dental Insurance Dec 2021				01-00-21158	$1,118.20		
	6152212 - Dental Insurance Dec 2021				01-17-51108	$65.04		
	6152212 - Dental Insurance Dec 2021				35-13-51108	$29.19		
630-20211207	**E**	**12/7/2021**	**630**	**Discovery Benefits**			**$440.77**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	HSA20211204 - Health Savings Plan Payment 12/7/2021				01-08-51108	$69.46		
	HSA20211204 - Health Savings Plan Payment 12/7/2021				01-15-51108	$55.95		
	HSA20211204 - Health Savings Plan Payment 12/7/2021				01-13-51108	$67.65		
	HSA20211204 - Health Savings Plan Payment 12/7/2021				01-11-51108	$51.71		
	HSA20211204 - Health Savings Plan Payment 12/7/2021				01-00-21168	$196.00		
630-20211217	**E**	**12/17/2021**	**630**	**Discovery Benefits**			**$440.77**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	HSA20211216 - Health Savings Plan Payment 12/17/2021				01-08-51108	$69.46		
	HSA20211216 - Health Savings Plan Payment 12/17/2021				01-15-51108	$55.95		
	HSA20211216 - Health Savings Plan Payment 12/17/2021				01-11-51108	$51.71		
	HSA20211216 - Health Savings Plan Payment 12/17/2021				01-00-21168	$196.00		
	HSA20211216 - Health Savings Plan Payment 12/17/2021				01-13-51108	$67.65		
Aflac	**E**	**12/23/2021**	**8**	**Aflac**			**$648.74**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	415666 - supplemental insurance				01-00-21167	$648.74		
Atmos	**E**	**12/15/2021**	**21**	**Atmos Energy**			**$258.02**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	3037801378, 4035195643--02 - Gas utillity			01-11-53301	$258.02		
Card Service Cente	**E**	**12/14/2021**	**81**	**Card Service Center**		**$183.64**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			22-09-53308	$16.09		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-52205	$31.39		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-52223	$22.99		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-52201	$6.48		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-53309	$1.00		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-53309	$20.00		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-52208	$45.35		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-52223	$6.99		
	2286--03 - Giveaway for Arbor Day; monthly public data fee; shutterstock subscriptoin; arbor day stickers; arbor day mulch and other materials; fuel; tax certificate filing fee; remote for lobby tv			01-08-52223	$33.35		
Card Service Cente	**E**	**12/14/2021**	**81**	**Card Service Center**		**$876.73**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	2377--03 - Programming supplies and book prcessing materials; business cards; ADT; Books			01-14-52000	($0.09)		
	2377--03 - Programming supplies and book prcessing materials; business cards; ADT; Books			01-14-52215	$665.52		
	2377--03 - Programming supplies and book prcessing materials; business cards; ADT; Books			01-14-54406	$108.29		
	2377--03 - Programming supplies and book prcessing materials; business cards; ADT; Books			01-14-52000	$30.99		
	2377--03 - Programming supplies and book prcessing materials; business cards; ADT; Books			01-14-53301	$72.02		
Centurylink	**E**	**12/15/2021**	**39**	**Centurylink**		**$353.15**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	300006727, 6729--01 - Utilities			01-11-53301	$160.19		
	300006727, 6729--01 - Utilities			01-11-53301	$192.96		
ESI	**E**	**12/15/2021**	**544**	**ESI Networks**		**$451.19**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
23218 - WGP wifi software				31-16-54405 $451.19		
Exxon Mobil	**E**	**12/15/2021**	**187**	**Wex Bank**	**$2,599.16**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
76004749 - Fuel				01-13-52208	$1,891.38	
76004749 - Fuel				01-17-52208	$707.78	
Eye Med	**E**	**12/22/2021**	**207**	**Fidelity Security Life Insurance Co.**	**$193.56**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
165055308 - Vision Insurance				01-00-21166	$193.56	
HSAFSA 2021-12	**E**	**12/23/2021**	**630**	**Discovery Benefits**	**$77.50**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
1443694-IN - HSAFSA Adm Fee Dec 2021				01-11-53333	$77.50	
Ingram Library Services	**E**	**12/7/2021**	**525**	**Ingram Library Services**	**$324.54**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
55951894, 1895, 56108801 - books				01-14-52215	$324.54	
Leisure Interactive	**E**	**12/15/2021**	**141**	**Leisure Interactive, LLC**	**$479.99**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
30065 - Reservation fees				31-16-52207	$479.99	
Local Circuit	**E**	**12/22/2021**	**64**	**Local Circuit**	**$5,881.50**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
3115, 3079, 3075, 3071, 3080 - IT Maintenance; ProtectIT Site & Infrastructure				01-15-54406	$185.00	
3115, 3079, 3075, 3071, 3080 - IT Maintenance; ProtectIT Site & Infrastructure				01-11-54406	$2,345.50	
3115, 3079, 3075, 3071, 3080 - IT Maintenance; ProtectIT Site & Infrastructure				01-17-54406	$150.00	
3115, 3079, 3075, 3071, 3080 - IT Maintenance; ProtectIT Site & Infrastructure				01-13-54406	$2,290.00	
3115, 3079, 3075, 3071, 3080 - IT Maintenance; ProtectIT Site & Infrastructure				01-14-54406	$911.00	
New Benefits	**E**	**12/22/2021**	**94**	**New Benefits, Ltd**	**$256.50**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
NB4400BS-1003112 - Group Health Insurance				01-08-51108	$38.00	
NB4400BS-1003112 - Group Health Insurance				01-17-51108	$38.00	
NB4400BS-1003112 - Group Health Insurance				01-14-51108	$9.50	
NB4400BS-1003112 - Group Health Insurance				01-15-51108	$19.00	
NB4400BS-1003112 - Group Health Insurance				01-13-51108	$114.00	
NB4400BS-1003112 - Group Health Insurance				01-11-51108	$28.50	
NB4400BS-1003112 - Group Health Insurance				01-16-51108	$9.50	
Quadient Leasing	**E**	**12/22/2021**	**659**	**Quadient Leasing USA, Inc.**	**$196.80**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	
00233612 - Monthly rental of postage meter				01-11-52203	$196.80	
Quadient Postage Funding	**E**	**12/23/2021**	**771**	**Quadient Postage Funding**	**$500.00**	**O**
Invoice Nbr - Description				**GL Account**	**Amount**	

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	7900044035080737 - Stamps for postage meter				01-08-52203	$166.66		
	7900044035080737 - Stamps for postage meter				01-09-52203	$166.67		
	7900044035080737 - Stamps for postage meter				01-11-52203	$166.67		
QuikTrip	**E**	**12/20/2021**	**187**	**Wex Bank**			**$123.21**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	0496003192093 - Fuel				01-13-52208	$123.21		
Sams Club	**E**	**12/22/2021**	**182**	**Sams Club**			**$137.29**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	5832 - Lighting up the Season candy/goody bag items				21-05-52221	$137.29		
Sam's Club	**E**	**12/1/2021**	**182**	**Sams Club**			**$233.39**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
Sam's Club	**E**	**12/22/2021**	**182**	**Sams Club**			**$137.29**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
Sam's Club	**E**	**12/22/2021**	**182**	**Sams Club**			**$137.29**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
Sam's Club	**E**	**12/22/2021**	**182**	**Sams Club**			**$137.29**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
Staples	**E**	**12/22/2021**	**192**	**Staples Business Advantage**			**$280.62**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	8064541989, 8064321565 - coffee supplies, 2 bank bags, paper				01-11-52201	$120.66		
	8064541989, 8064321565 - coffee supplies, 2 bank bags, paper				01-11-52000	$59.98		
	8064541989, 8064321565 - coffee supplies, 2 bank bags, paper				01-11-52000	$99.98		
Staples	**E**	**12/15/2021**	**192**	**Staples Business Advantage**			**$106.32**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	8064245322 - paper, liners, labels				01-11-52000	$106.32		
Staples	**E**	**12/13/2021**	**507**	**Staples Advantage**			**$106.32**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	8064245322 - paper, labels				01-11-52000	$106.32		
Staples	**E**	**12/22/2021**	**507**	**Staples Advantage**			**$180.64**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	8064541989 - coffee, coffee supplies, bank deposit bags				01-11-52201	$120.66		
	8064541989 - coffee, coffee supplies, bank deposit bags				01-11-52000	$59.98		
Staples	**E**	**12/22/2021**	**507**	**Staples Advantage**			**$99.98**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	8064321565 - staples, highlighters			01-08-52000	$99.98		
TML Health	**E**	**12/1/2021**	**429**	**TML Multistate Intergovernmental Emp Benefits Pool**		**$21,655.42**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	PLAKEDA12112 - Health Insurance			01-08-51108	$2,845.06		
	PLAKEDA12112 - Health Insurance			01-11-51108	$1,120.36		
	PLAKEDA12112 - Health Insurance			01-13-51108	$9,531.46		
	PLAKEDA12112 - Health Insurance			01-14-51108	$2,133.24		
	PLAKEDA12112 - Health Insurance			01-15-51108	$1,921.28		
	PLAKEDA12112 - Health Insurance			01-17-51108	$4,102.52		
	PLAKEDA12112 - Health Insurance			01-11-51108	$1.50		
TML Health	**E**	**12/22/2021**	**429**	**TML Multistate Intergovernmental Emp Benefits Pool**		**$22,790.58**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			01-11-51108	$1.50		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			35-13-51108	$4,145.40		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			01-13-51108	$10,364.64		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			01-11-51108	$725.68		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			01-08-51108	$3,107.76		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			01-14-51108	$2,222.80		
	PLAKEDA12201 - Health insurance and online payment convenience fee of $1.50			01-17-51108	$2,222.80		
TXU	**E**	**12/15/2021**	**527**	**TXU Energy**		**$7,381.42**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	100059479722--15 - Electric Utility			31-16-54405	$613.08		
	100059479722--15 - Electric Utility			01-17-53301	$98.03		
	100059479722--15 - Electric Utility			01-17-53302	$4,916.69		
	100059479722--15 - Electric Utility			01-14-53301	$611.33		
	100059479722--15 - Electric Utility			01-15-53301	$376.74		
	100059479722--15 - Electric Utility			01-11-53301	$765.55		
Ubeo	**E**	**12/10/2021**	**561**	**UBEO**		**$1,870.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	30476890 - Printer lease			01-09-52203	$38.44		
	30476890 - Printer lease			01-08-52203	$449.85		
	30476890 - Printer lease			01-15-52203	$54.71		
	30476890 - Printer lease			01-14-52203	$193.90		
	30476890 - Printer lease			01-11-52203	$851.35		
	30476890 - Printer lease			01-13-52203	$281.75		
Verizon	**E**	**12/30/2021**	**183**	**Verizon Wireless**		**$1,147.77**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	9893524178 - Monthly Mobile Charges			01-17-52216	$39.99		
	9893524178 - Monthly Mobile Charges			01-13-52216	$911.83		

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

For The Date Range From 12/1/2021 To 12/31/2021

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	9893524178 - Monthly Mobile Charges				01-11-52216	$77.98		
	9893524178 - Monthly Mobile Charges				01-08-52216	$39.99		
	9893524178 - Monthly Mobile Charges				01-14-52216	$39.99		
	9893524178 - Monthly Mobile Charges				01-15-52216	$37.99		
Verizon	**E**	**12/30/2021**	**183**	**Verizon Wireless**			**$141.84**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	9895763951 - Monthly Mobile Charges				01-13-52216	$141.84		

Cleared	**$0.00**
Outstanding	**$326,916.92**
Void	**$0.00**

City of Lake Dallas

Monthly Financial Reports
January 2022

City of Lake Dallas

Monthly Financial Summary
January 2022

This report represents the first four months of operations for Fiscal Year 2022.

General Fund	Original Budget	Current Month	Year to Date	YTD %
Revenues	$5,636,501	$1,224,492	$3,588,156	63.7%
Expenditures	$5,783,111	$502,706	$1,790,885	31.0%
Net	**($146,610)**	**$721,786**	**$1,797,271**	

The year-to-date total revenues and expenditures are $3,588,156 and $1,790,885 respectively. They represent 63.7% and 31.0% of the budget.

Property Tax Revenues received for the year are $2,768,182 for General Fund and $276,951 for Debt Service Fund. Most residents pay the property tax in December and January. As of this month, 85% of the property tax budgeted has been collected.

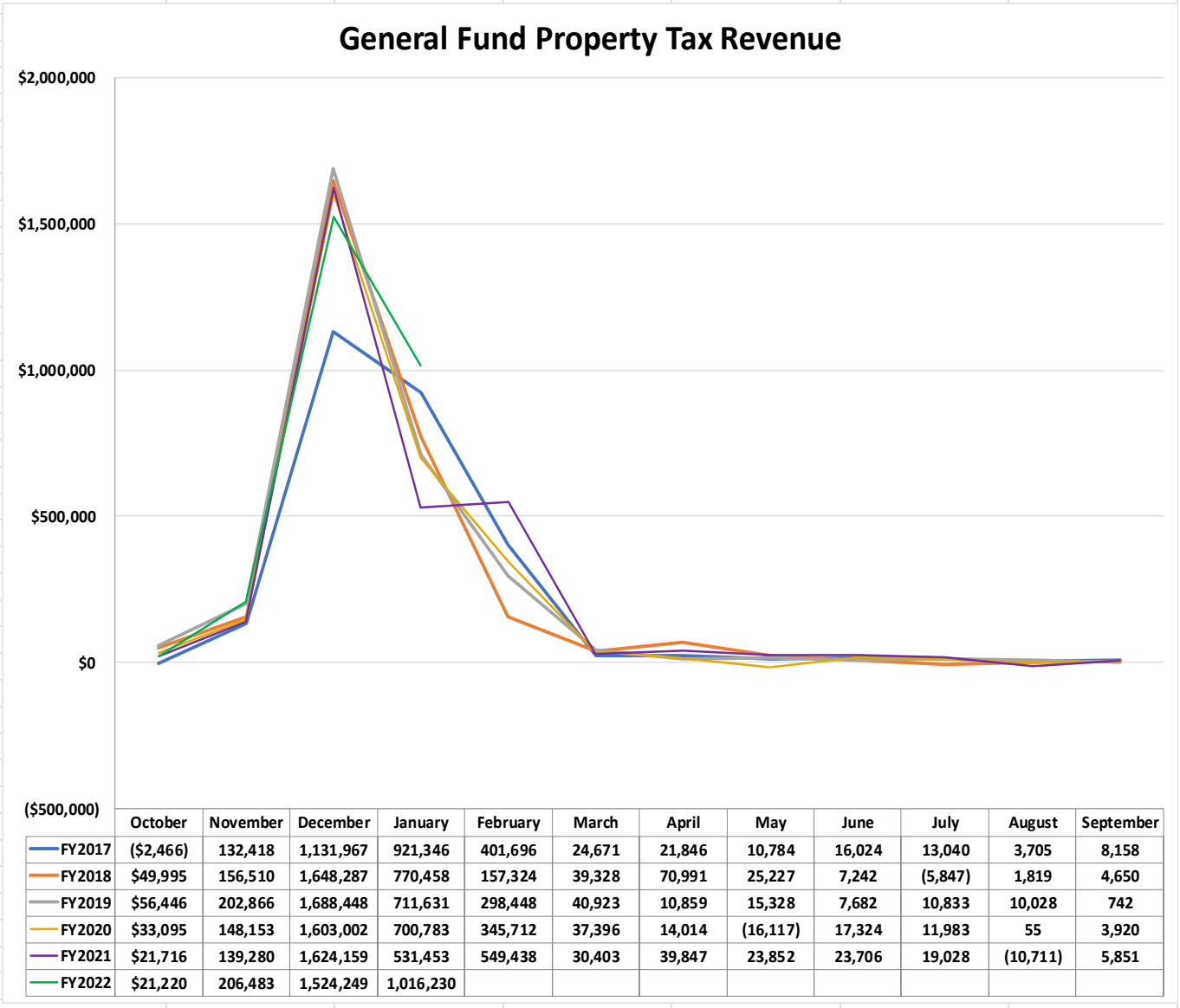
Sales Tax Revenue for the month of January totals $155,110. This represents a 27.6% increase from January 2021. Of the $155,110, $77,555 is for General Fund operations; $19,389 is for property tax reduction; $19,389 is for Road Maintenance & Repair and $38,777 is for Community Development Corporation. As of this month, 39.0% of the budgeted sales tax has been collected.

The General Fund has the following cash and investments available as of January 31, 2022:

General Fund Investments	$3,182,831.92
Cash at Bank General Fund Portion	698,280.24
Total Cash and Investments	**$3,881,112.16**

City of Lake Dallas
General Fund Property Tax Revenue

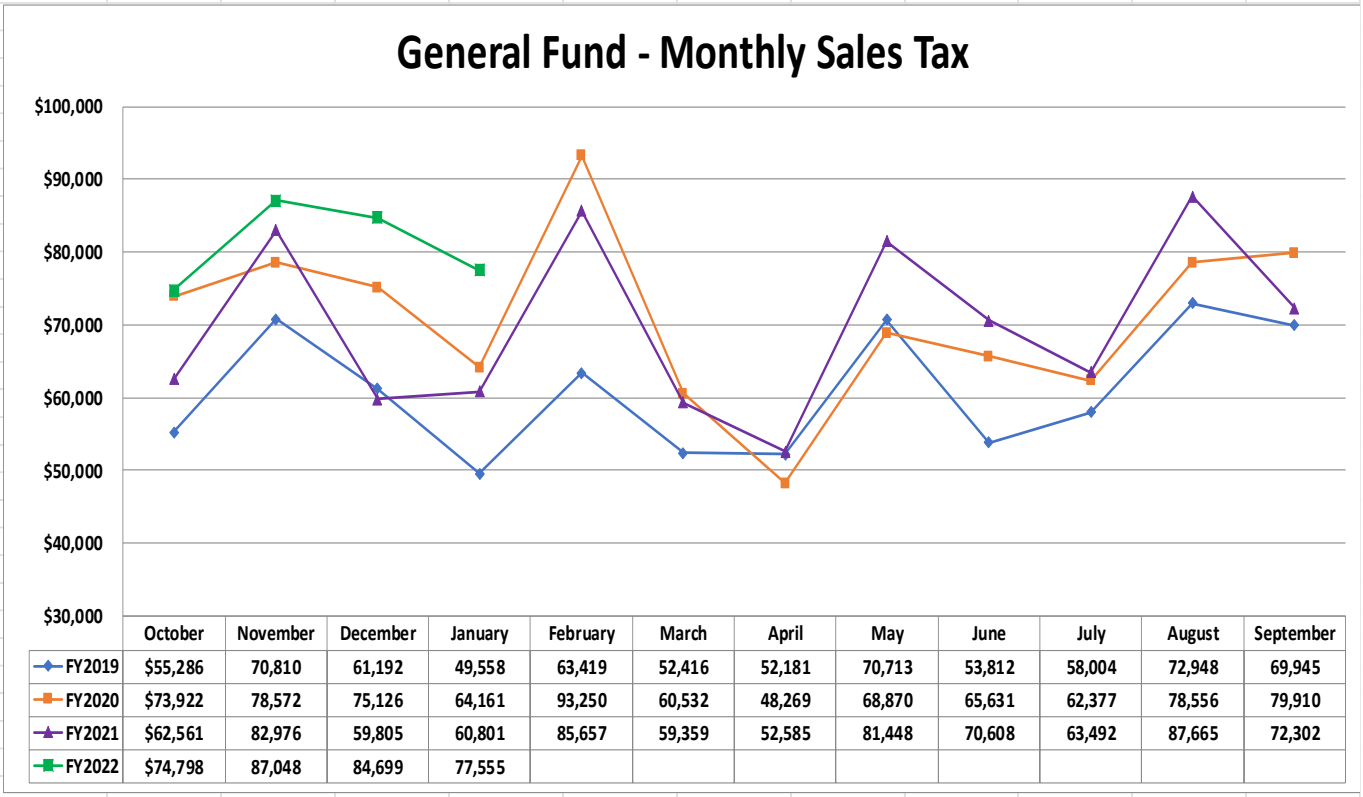
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
October	($2,466)	$49,995	$56,446	$33,095	$21,716	$21,220
November	132,418	156,510	202,866	148,153	139,280	206,483
December	1,131,967	1,648,287	1,688,448	1,603,002	1,624,159	1,524,249
January	921,346	770,458	711,631	700,783	531,453	1,016,230
February	401,696	157,324	298,448	345,712	549,438	
March	24,671	39,328	40,923	37,396	30,403	
April	21,846	70,991	10,859	14,014	39,847	
May	10,784	25,227	15,328	(16,117)	23,852	
June	16,024	7,242	7,682	17,324	23,706	
July	13,040	(5,847)	10,833	11,983	19,028	
August	3,705	1,819	10,028	55	(10,711)	
September	8,158	4,650	742	3,920	5,851	
Total	$2,683,187	$2,925,984	$3,054,233	$2,899,320	$2,998,021	$2,768,182



	October	November	December	January	February	March	April	May	June	July	August	September
FY2017	($2,466)	132,418	1,131,967	921,346	401,696	24,671	21,846	10,784	16,024	13,040	3,705	8,158
FY2018	$49,995	156,510	1,648,287	770,458	157,324	39,328	70,991	25,227	7,242	(5,847)	1,819	4,650
FY2019	$56,446	202,866	1,688,448	711,631	298,448	40,923	10,859	15,328	7,682	10,833	10,028	742
FY2020	$33,095	148,153	1,603,002	700,783	345,712	37,396	14,014	(16,117)	17,324	11,983	55	3,920
FY2021	$21,716	139,280	1,624,159	531,453	549,438	30,403	39,847	23,852	23,706	19,028	(10,711)	5,851
FY2022	$21,220	206,483	1,524,249	1,016,230								

City of Lake Dallas
General Fund Sales Tax Revenue

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
October	$41,157	$45,460	$55,628	$56,149	$47,379	$49,777	$50,436	$55,286	$73,922	$62,561	$74,798
November	62,465	56,033	73,019	70,441	71,533	54,937	59,208	70,810	78,572	82,976	87,048
December	40,404	52,254	55,242	50,061	47,251	48,394	51,432	61,192	75,126	59,805	84,699
January	37,690	57,786	51,333	49,207	37,737	49,924	50,167	49,558	64,161	60,801	77,555
February	56,784	70,254	71,087	69,095	52,453	60,766	58,032	63,419	93,250	85,657	
March	43,391	45,641	48,738	56,219	48,138	47,525	50,273	52,416	60,532	59,359	
April	40,338	49,569	50,774	45,453	42,501	53,438	43,283	52,181	48,269	52,585	
May	56,161	65,314	66,407	68,453	63,202	60,564	62,738	70,713	68,870	81,448	
June	41,516	49,867	55,722	46,817	45,574	55,437	52,167	53,812	65,631	70,608	
July	48,200	53,715	57,866	47,871	44,088	48,659	49,098	58,004	62,377	63,492	
August	55,137	68,962	62,936	53,926	53,208	59,434	78,057	72,948	78,556	87,665	
September	49,402	53,034	54,545	54,292	48,323	51,505	56,146	69,945	79,910	72,302	
St Comp Audit Adj		29,841				134,801					
Annual Aud	90,179	(2,689)	(2,057)	(7,678)	(14,199)	4,930					
Total	**$662,825**	**$695,043**	**$701,241**	**$660,306**	**$587,188**	**$780,090**	**$661,035**	**$730,284**	**$848,176**	**$839,259**	**$324,100**



Lake Dallas Community Development Corporation
Monthly Financial Summary
January 2022

This report represents the first four months of operations for Fiscal Year 2022.

CDC	Budget	Current Month	Year to Date	YTD %
Revenues	$415,300	$38,794	$162,093	39.0%
Expenditures	$466,332	$12,771	$106,695	22.9%
Net	**($51,032)**	**$26,023**	**$55,398**	

The year-to-date total revenues and expenditures for Lake Dallas Community Development Corporation are $162,093 and $106,695 respectively. They represent 39.0% and 22.9% of the budget.

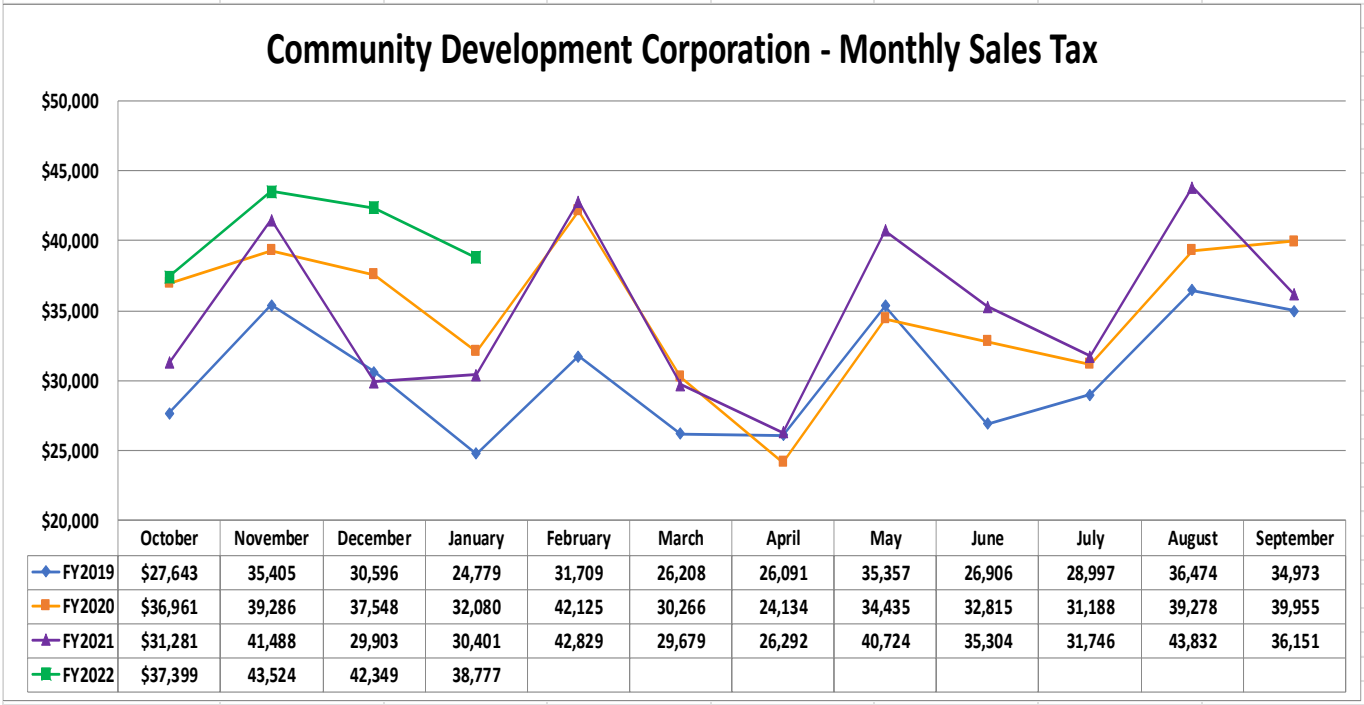
Sales Tax Revenue for January 2022 is $38,777. This represents a 27.6% increase from January 2021. As of this month, 39.0% of the budgeted sales tax has been collected.

Community Development Corporation has the following cash and investments available as of January 31, 2022.

CDC Investments	$217,783.97
CDC Checking Account	159,821.06
Total Cash and Investments	**$377,605.03**

City of Lake Dallas
Community Development Corporation
Sales Tax Receipts

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
October	$23,689	$24,888	$25,218	$27,643	$36,961	$31,281	$37,399
November	35,767	27,468	29,604	35,405	39,286	41,488	43,524
December	23,625	24,197	25,716	30,596	37,548	29,903	42,349
January	18,869	24,962	25,083	24,779	32,080	30,401	38,777
February	26,226	30,383	29,016	31,709	42,125	42,829	
March	24,069	23,762	25,136	26,208	30,266	29,679	
April	21,251	26,732	21,641	26,091	24,134	26,292	
May	31,601	30,282	31,369	35,357	34,435	40,724	
June	22,787	27,718	26,084	26,906	32,815	35,304	
July	22,044	24,330	24,549	28,997	31,188	31,746	
August	26,604	29,717	39,028	36,474	39,278	43,832	
September	24,161	25,753	28,073	34,973	39,955	36,151	
St Comp Audit Adj		67,401					
Annual Auditor accrual	(7,099)	2,465					
Total	**$293,594**	**$390,059**	**$330,518**	**$365,137**	**$420,073**	**$419,630**	**$162,049**



City of Lake Dallas
Willow Grove Park Revenues

Day Pass and Boat Ramp Use

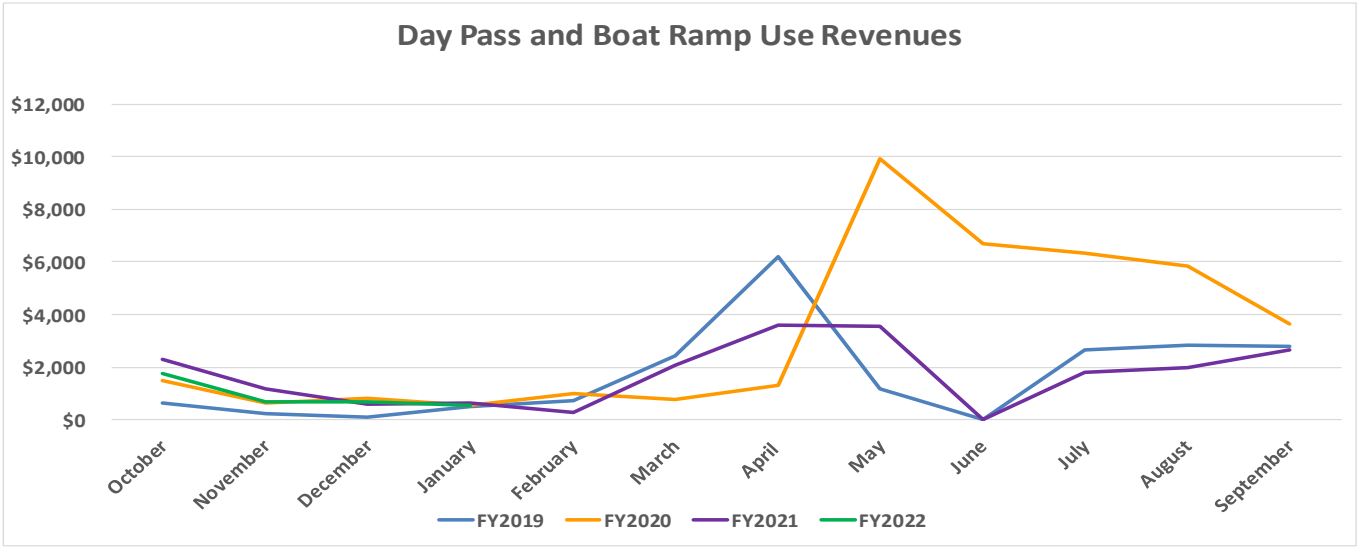
	FY2019	FY2020	FY2021	FY2022
October	$647	$1,505	$2,323	$1,785
November	230	631	1,161	697
December	100	809	596	685
January	495	537	640	565
February	720	1,004	290	
March	2,418	788	2,060	
April	6,197	1,332	3,597	
May	1,165	9,935	3,548	
June	-	6,710	15	
July	2,652	6,314	1,830	
August	2,836	5,865	1,996	
September	2,806	3,646	2,648	
YTD Total	**$20,266**	**$39,076**	**$20,704**	**$3,732**

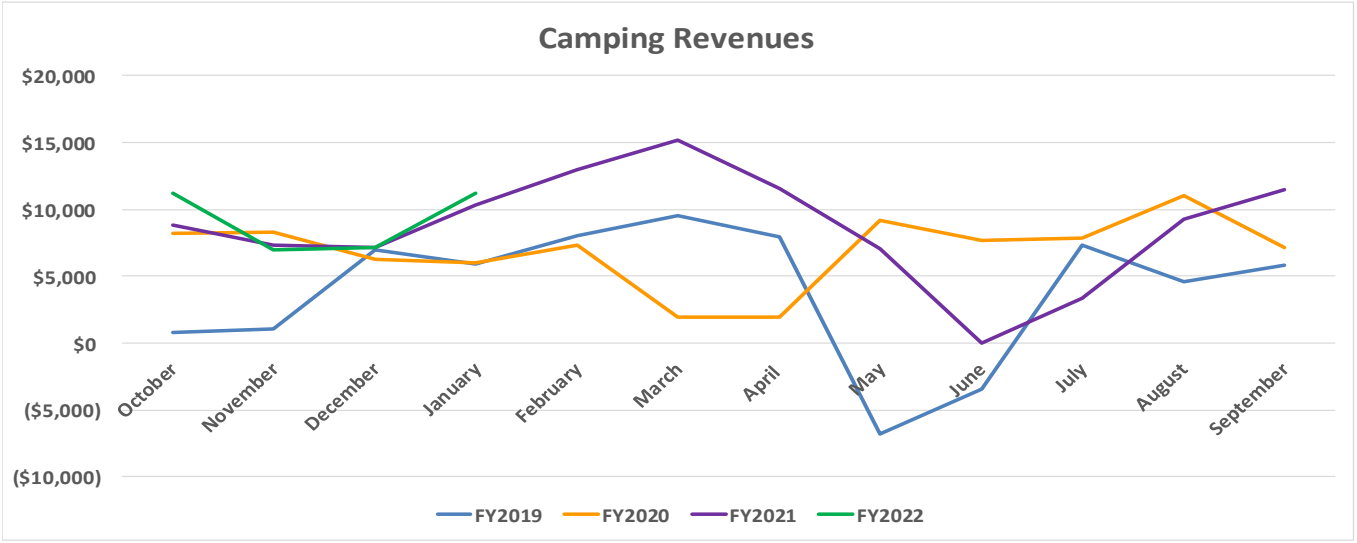
Source: VenTek 'Monthly Transactions Summary' Report

Camping

	FY2019	FY2020	FY2021	FY2022
October	$824	$8,246	$8,835	$11,199
November	1,091	8,326	7,326	6,967
December	6,975	6,237	7,140	7,174
January	5,905	5,954	10,347	11,219
February	8,030	7,315	12,933	
March	9,496	1,917	15,140	
April	7,897	1,913	11,573	
May	(6,756)	9,198	7,093	
June	(3,415)	7,689	-	
July	7,280	7,873	3,367	
August	4,588	11,045	9,250	
September	5,863	7,177	11,511	
YTD Total	**$47,778**	**$82,889**	**$104,514**	**$36,559**

Source: Hercules 'Settlement Detail' Report





City of Lake Dallas
Other Funds
Cash and Investments
As of 1/31/2022

Fund Number	Fund Name	Balance
04	Debt Service	$422,157
20	Street Maintenance	423,160
21	Hotel Occupancy	53,101
22	Court Technology	6,456
23	Court Secruity	62,005
24	LEOSE Training	1,577
25	Child Safety	39,927
26	Juvenile Case	161,433
27	Drug Seizure	3,818
28	Kids N Cops	13,254
29	Police Auction	(25,864)
30	Forensic Testing	8
31	Willow Grove Park	104,925
32	Animal Rescue	27,897
33	Library Donations	15,816
34	Park Improvement	2,717
35	VAWA Grant	68,484
36	CLFRF Grant	999,172
60	General Capital Projects	581,067
Total		$2,961,111

Budget Details

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

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	1,012,211.31	$ 3,235,022.00	$ 2,754,004.73	14.87%
01-00-41007	Property Taxes-Delinquent	0.00	1,586.67	14,000.00	10,073.72	28.04%
01-00-41009	Property Taxes-P & I	0.00	2,431.75	6,000.00	4,104.16	31.60%
01-00-42108	Sales Tax-General	0.00	77,555.17	830,000.00	324,099.33	60.95%
01-00-42110	Sales Tax-Mixed Beverage	0.00	4,203.99	25,000.00	9,856.55	60.57%
01-00-42116	Sales Tax - Property Tax Reduction	0.00	19,388.80	207,500.00	81,024.85	60.95%
01-00-44214	Franchise Fees - ATMOS	0.00	0.00	48,000.00	0.00	100.00%
01-00-44215	Franchise Fees - Century Tel	0.00	0.00	2,800.00	559.30	80.03%
01-00-44216	Franchise Fees - TXU Electric	0.00	0.00	215,000.00	0.00	100.00%
01-00-44217	Franchise Fees - Charter Communications	0.00	0.00	54,000.00	13,546.08	74.91%
01-00-44218	Franchise Fees - Republic Services	0.00	15,457.18	120,000.00	39,611.14	66.99%
01-00-44219	Franchise Fees - Miscellaneous	0.00	25.42	2,000.00	93.32	95.33%
01-00-45235	Shady Shores Funding	0.00	0.00	29,046.00	0.00	100.00%
01-00-45318	Animal Services-Corinth	0.00	0.00	500.00	1,950.00	(290.00%)
01-00-45320	Animal Services	0.00	285.00	8,000.00	3,478.00	56.53%
01-00-45321	Application Fees - Admin/PZ/BOA	0.00	0.00	4,000.00	50.00	98.75%
01-00-45322	Permits - Mobile Home	0.00	0.00	400.00	0.00	100.00%
01-00-45323	Fees - Health Department	0.00	4,400.00	18,000.00	11,200.00	37.78%
01-00-45324	Permits - Building New Residental	0.00	41,425.04	200,000.00	88,715.10	55.64%
01-00-45325	Licenses - Beer/Wine/Liquor	0.00	0.00	3,000.00	0.00	100.00%
01-00-45326	Permits - Alarms	0.00	1,650.00	6,000.00	3,930.56	34.49%
01-00-45327	Permits-Farmers Market	0.00	0.00	500.00	0.00	100.00%
01-00-45328	Permits - Other	0.00	1,586.96	15,000.00	2,451.96	83.65%
01-00-45329	Permits- New Commercial	0.00	0.00	10,000.00	0.00	100.00%
01-00-45330	Permits-Food Trucks	0.00	0.00	200.00	0.00	100.00%
01-00-45349	Permits - Subcontractors	0.00	0.00	8,000.00	0.00	100.00%
01-00-45350	Permits - Business	0.00	625.00	1,500.00	875.00	41.67%
01-00-45351	Registration - Contractor	0.00	1,300.00	7,500.00	2,600.00	65.33%
01-00-45352	Fees - Drainage Improvements	0.00	0.00	0.00	0.00	0.00%
01-00-45353	Plan Review	0.00	20,798.01	15,000.00	82,586.58	(450.58%)
01-00-45463	Rentals - Parks	0.00	0.00	800.00	0.00	100.00%
01-00-45464	Fees- Vendors	0.00	785.00	500.00	785.00	(57.00%)
01-00-45465	Fees - Entry	0.00	75.00	500.00	160.00	68.00%
01-00-45466	Proceeds - Events	0.00	0.00	0.00	0.00	0.00%
01-00-45467	Sponsorships - Events	0.00	0.00	5,000.00	0.00	100.00%
01-00-45468	Mighty Thomas Carnival	0.00	0.00	0.00	0.00	0.00%
01-00-45470	DCTA Rail Trail	0.00	0.00	0.00	0.00	0.00%
01-00-45472	SANE Reimbursements	0.00	0.00	0.00	0.00	0.00%
01-00-45473	Police Reports	0.00	66.00	500.00	206.40	58.72%
01-00-45474	Rental Fees - Community Room	0.00	0.00	500.00	0.00	100.00%
01-00-45475	Police Donations	0.00	0.00	0.00	0.00	0.00%
01-00-45802	Rental Income	0.00	0.00	45,948.00	0.00	100.00%
01-00-46233	Library Fines	0.00	0.00	2,000.00	619.22	69.04%
01-00-46329	DOJ Bullet Vest Grant	0.00	0.00	0.00	0.00	0.00%

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-00-46330	Court Fines/Bonds	0.00	5,682.61	240,000.00	28,069.54	88.30%
01-00-46331	Admnistractive Fees	0.00	222.00	8,000.00	1,537.00	80.79%
01-00-46332	Arrest/Warrant/Fees	0.00	575.00	7,500.00	2,145.00	71.40%
01-00-46337	MVBA Collections	0.00	1,146.17	15,000.00	3,434.53	77.10%
01-00-46338	OMNI Collections	0.00	0.00	0.00	0.00	0.00%
01-00-46339	Omni/City	0.00	51.93	1,000.00	199.34	80.07%
01-00-46472	Mowing	0.00	0.00	0.00	0.00	0.00%
01-00-47476	Interest Income - General FD	0.00	101.54	2,000.00	322.17	83.89%
01-00-48229	ILL Reimbursement-Library	0.00	0.00	3,000.00	0.00	100.00%
01-00-48230	Library Contributions	0.00	0.00	0.00	0.00	0.00%
01-00-48231	Library Grants	0.00	0.00	0.00	0.00	0.00%
01-00-48232	Friends of the Library	0.00	0.00	0.00	0.00	0.00%
01-00-48234	Library Memberships	0.00	0.00	1,000.00	240.00	76.00%
01-00-48236	Library-Corinth Memberships	0.00	0.00	3,000.00	975.00	67.50%
01-00-48237	Library Hancher Foundation Grant	0.00	0.00	0.00	0.00	0.00%
01-00-48461	SRO Reimbursement	0.00	0.00	63,285.00	63,285.00	0.00%
01-00-48468	Fireworks	0.00	0.00	16,000.00	0.00	100.00%
01-00-48474	Waste Management Annual Contribution	0.00	0.00	0.00	0.00	0.00%
01-00-48475	Other Revenue	0.00	1,689.85	5,000.00	14,701.03	(194.02%)
01-00-48476	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%
01-00-48480	Sale of Assets	0.00	0.00	20,000.00	0.00	100.00%
01-00-48497	Boys and Girls Club	0.00	0.00	0.00	0.00	0.00%
01-00-48598	Loan Proceeds	0.00	0.00	0.00	0.00	0.00%
01-00-48612	Utilities Settlement	0.00	0.00	0.00	0.00	0.00%
01-00-48614	Denton Count Funding	0.00	0.00	0.00	0.00	0.00%
01-00-49354	Fitness Camp Proceeds	0.00	0.00	0.00	0.00	0.00%
01-00-49355	CARES Fund	0.00	0.00	0.00	0.00	0.00%
01-00-49403	Trf from CDC - Parks	0.00	6,666.67	80,000.00	26,666.68	66.67%
01-00-49404	Admin Fees - Willow Grove Park	0.00	1,666.67	20,000.00	6,666.68	66.67%
01-00-49600	Transfer In	0.00	833.33	10,000.00	3,333.32	66.67%
Total Undefined Sub-Type Revenues		**0.00**	**1,224,492.07**	**5,636,501.00**	**3,588,156.29**	**36.34%**
Total Revenues		**0.00**	**1,224,492.07**	**5,636,501.00**	**3,588,156.29**	**36.34%**
Total General Fund Revenues		**$ 0.00**	**$ 1,224,492.07**	**$ 5,636,501.00**	**$ 3,588,156.29**	**36.34%**
Expenditures						
Tourism Expenditures						
Supplies Expenditures						
01-05-52221	Community Events	0.00	1,947.26	$ 7,600.00	$ 2,712.78	64.31%
Total Supplies Expenditures		**0.00**	**1,947.26**	**7,600.00**	**2,712.78**	**64.31%**
Contractual Services Expenditures						
01-05-53350	Fireworks	0.00	0.00	22,000.00	0.00	100.00%
Total Contractual Services Expenditures		**0.00**	**0.00**	**22,000.00**	**0.00**	**100.00%**
Total Tourism Expenditures		**0.00**	**1,947.26**	**29,600.00**	**2,712.78**	**90.84%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
City Council Expenditures					
Supplies Expenditures					
01-07-52000 Office Supplies	0.00	215.05	285.00	250.20	12.21%
01-07-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
01-07-52203 Printing	0.00	0.00	0.00	0.00	0.00%
01-07-52204 Uniforms	0.00	0.00	0.00	0.00	0.00%
01-07-52205 Advertising	0.00	0.00	0.00	0.00	0.00%
01-07-52206 Travel & Training	0.00	179.33	7,078.00	3,224.19	54.45%
01-07-52207 Dues & Memberships	0.00	175.00	2,200.00	215.00	90.23%
01-07-52212 Flowers/Gifts/Plaques	0.00	0.00	285.00	0.00	100.00%
01-07-52214 Legislative	0.00	0.00	3,420.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**569.38**	**13,268.00**	**3,689.39**	**72.19%**
Total City Council Expenditures	**0.00**	**569.38**	**13,268.00**	**3,689.39**	**72.19%**
Development Services Expenditures					
Personnel & Benefits Expenditures					
01-08-51000 Salaries-Full Time	0.00	15,747.79	202,168.00	68,612.91	66.06%
01-08-51101 Overtime	0.00	64.26	1,500.00	1,054.75	29.68%
01-08-51102 Certification Pay	0.00	0.00	0.00	0.00	0.00%
01-08-51104 Longevity	0.00	0.00	588.00	534.00	9.18%
01-08-51105 FICA/Medicare Tax	0.00	225.30	3,012.00	1,011.77	66.41%
01-08-51106 Unemployment Tax	0.00	285.62	810.00	413.63	48.93%
01-08-51107 Worker's Compensation	0.00	59.26	1,149.00	264.89	76.95%
01-08-51108 Group Health Insurance	0.00	5,238.99	41,567.00	18,976.65	54.35%
01-08-51109 Retirement/TMRS	0.00	1,320.14	31,154.00	5,919.45	81.00%
01-08-51111 Physicals & Evaluations	0.00	0.00	0.00	33.00	0.00%
Total Personnel & Benefits Expenditures	**0.00**	**22,941.36**	**281,948.00**	**96,821.05**	**65.66%**
Supplies Expenditures					
01-08-52000 Office Supplies	0.00	0.00	570.00	182.10	68.05%
01-08-52201 Operating Supplies	0.00	532.74	190.00	1,005.59	(429.26%)
01-08-52202 Postage & Shipping	0.00	0.00	760.00	0.00	100.00%
01-08-52203 Printing	0.00	465.42	5,130.00	1,981.63	61.37%
01-08-52204 Uniforms	0.00	0.00	200.00	0.00	100.00%
01-08-52205 Advertising	0.00	64.69	500.00	224.17	55.17%
01-08-52206 Travel & Training	0.00	0.00	1,900.00	0.00	100.00%
01-08-52207 Dues & Memberships	0.00	0.00	550.00	0.00	100.00%
01-08-52208 Vehicle Fuel	0.00	0.00	950.00	45.35	95.23%
01-08-52209 Office Equipment	0.00	0.00	200.00	0.00	100.00%
01-08-52211 Safety Equipment & Supplies	0.00	0.00	95.00	0.00	100.00%
01-08-52212 Flowers/Gifts/Plaques	0.00	0.00	95.00	0.00	100.00%
01-08-52213 Subscriptions & Publications	0.00	0.00	0.00	0.00	0.00%
01-08-52216 Telephone-Mobile	0.00	95.58	1,500.00	409.31	72.71%
01-08-52220 Misc Operating	0.00	0.00	0.00	0.00	0.00%
01-08-52223 Keep Lake Dallas Beautiful	0.00	0.00	2,000.00	92.56	95.37%
Total Supplies Expenditures	**0.00**	**1,158.43**	**14,640.00**	**3,940.71**	**73.08%**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Contractual Services Expenditures					
01-08-53305 Engineering	0.00	0.00	10,000.00	2,697.30	73.03%
01-08-53308 Information Technology	0.00	0.00	0.00	0.00	0.00%
01-08-53309 Consultants & Professionals	0.00	52.50	8,000.00	73.50	99.08%
01-08-53310 Technology:Office & Field	0.00	0.00	0.00	0.00	0.00%
01-08-53317 Inspection Services	0.00	27,641.76	50,000.00	30,284.11	39.43%
01-08-53326 Health Inspections	0.00	0.00	5,000.00	0.00	100.00%
01-08-53339 Comprehensive Zoning Ordinance	0.00	0.00	0.00	0.00	0.00%
01-08-53351 Vehicle Lease	0.00	0.00	0.00	0.00	0.00%
01-08-53356 Lawsuit Settlement	0.00	0.00	0.00	0.00	0.00%
01-08-53507 Property Abatements	0.00	0.00	0.00	365.00	0.00%
Total Contractual Services Expenditures	**0.00**	**27,694.26**	**73,000.00**	**33,419.91**	**54.22%**
Maintenance Expenditures					
01-08-54402 Vehicle Maintenance	0.00	310.04	500.00	612.60	(22.52%)
01-08-54406 Software Maintenance	0.00	400.00	5,205.00	400.00	92.32%
Total Maintenance Expenditures	**0.00**	**710.04**	**5,705.00**	**1,012.60**	**82.25%**
Capital Outlay Expenditures					
01-08-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
01-08-55507 Capital Outlay Property Abatements	0.00	0.00	0.00	0.00	0.00%
01-08-55508 Capital Outlay-Comprehensive Plan	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Debt Service Expenditures					
01-08-56531 Capital Lease Principal	0.00	1,720.08	0.00	3,440.16	0.00%
01-08-56532 Capital Lease Interest	0.00	261.08	0.00	522.16	0.00%
Total Debt Service Expenditures	**0.00**	**1,981.16**	**0.00**	**3,962.32**	**0.00%**
Total Development Services Expenditures	**0.00**	**54,485.25**	**375,293.00**	**139,156.59**	**62.92%**
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
01-09-51000 Salaries-Full Time	0.00	3,962.88	58,999.00	4,850.40	91.78%
01-09-51101 Overtime	0.00	0.00	1,500.00	0.00	100.00%
01-09-51102 Certification Pay	0.00	0.00	600.00	0.00	100.00%
01-09-51104 Longevity	0.00	0.00	48.00	0.00	100.00%
01-09-51105 FICA/Medicare Tax	0.00	57.46	878.00	70.33	91.99%
01-09-51106 Unemployment Tax	0.00	71.33	163.00	87.31	46.44%
01-09-51107 Worker's Compensation	0.00	11.41	267.00	13.97	94.77%
01-09-51108 Group Health Insurance	0.00	4.80	15,061.00	19.20	99.87%
01-09-51109 Retirement/TMRS	0.00	524.68	9,178.00	642.19	93.00%
Total Personnel & Benefits Expenditures	**0.00**	**4,632.56**	**86,694.00**	**5,683.40**	**93.44%**
Supplies Expenditures					
01-09-52000 Office Supplies	0.00	0.00	760.00	220.00	71.05%
01-09-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
01-09-52202 Postage & Shipping	0.00	0.00	950.00	0.00	100.00%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-09-52203	Printing	0.00	54.01	665.00	336.00	49.47%
01-09-52204	Uniforms	0.00	0.00	95.00	0.00	100.00%
01-09-52205	Advertising	0.00	0.00	0.00	0.00	0.00%
01-09-52206	Travel & Training	0.00	55.00	950.00	55.00	94.21%
01-09-52207	Dues & Memberships	0.00	0.00	140.00	0.00	100.00%
Total Supplies Expenditures		**0.00**	**109.01**	**3,560.00**	**611.00**	**82.84%**
Contractual Services Expenditures						
01-09-53309	Consultants & Professionals	0.00	2,024.67	0.00	2,024.67	0.00%
01-09-53318	MVBA fees	0.00	0.00	15,000.00	0.00	100.00%
01-09-53319	Municipal Judge/Magistrate	0.00	0.00	14,400.00	3,600.00	75.00%
01-09-53320	Prosecutor	0.00	1,147.36	14,000.00	5,638.68	59.72%
01-09-53321	Jury Fee	0.00	(1.95)	500.00	(12.99)	102.60%
01-09-53322	Warrant Roundup	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures		**0.00**	**3,170.08**	**43,900.00**	**11,250.36**	**74.37%**
Capital Outlay Expenditures						
01-09-55504	Capital Outlay-Information Technology	0.00	0.00	2,500.00	0.00	100.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures		**0.00**	**7,911.65**	**136,654.00**	**17,544.76**	**87.16%**
Support Services Expenditures						
Supplies Expenditures						
01-10-52201	Operating Supplies	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures		**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Support Services Expenditures		**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Administration Expenditures						
Personnel & Benefits Expenditures						
01-11-51000	Salaries-Full Time	0.00	21,242.58	365,819.00	95,591.61	73.87%
01-11-51010	Salaries-Part Time	0.00	0.00	0.00	0.00	0.00%
01-11-51101	Overtime	0.00	0.00	0.00	0.00	0.00%
01-11-51102	Certification Pay	0.00	92.32	6,922.00	415.44	94.00%
01-11-51103	Stipend/Auto Allowance	0.00	276.94	3,600.00	1,246.23	65.38%
01-11-51104	Longevity	0.00	0.00	702.00	492.00	29.91%
01-11-51105	FICA/Medicare Tax	0.00	310.14	5,303.00	1,405.70	73.49%
01-11-51106	Unemployment Tax	0.00	373.44	648.00	417.46	35.58%
01-11-51107	Worker's Compensation	0.00	62.40	1,550.00	282.22	81.79%
01-11-51108	Group Health Insurance	0.00	1,155.41	26,500.00	6,409.60	75.81%
01-11-51109	Retirement/TMRS	0.00	1,897.72	52,524.00	8,594.36	83.64%
01-11-51111	Physicals & Evaluations	0.00	43.00	0.00	43.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**25,453.95**	**463,568.00**	**114,897.62**	**75.21%**
Supplies Expenditures						
01-11-52000	Office Supplies	0.00	334.85	5,700.00	1,221.59	78.57%
01-11-52201	Operating Supplies	0.00	830.00	11,400.00	2,296.64	79.85%
01-11-52202	Postage & Shipping	0.00	0.00	950.00	0.00	100.00%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-11-52203	Printing	0.00	965.31	10,925.00	4,079.63	62.66%
01-11-52204	Uniforms	0.00	0.00	95.00	0.00	100.00%
01-11-52205	Advertising	0.00	0.00	1,900.00	0.00	100.00%
01-11-52206	Travel & Training	0.00	75.00	7,695.00	903.50	88.26%
01-11-52207	Dues & Memberships	0.00	0.00	4,000.00	1,053.88	73.65%
01-11-52209	Office Equipment	0.00	0.00	5,000.00	0.00	100.00%
01-11-52212	Flowers/Gifts/Plaques	0.00	0.00	500.00	0.00	100.00%
01-11-52213	Subscriptions & Publications	0.00	0.00	5,230.00	0.00	100.00%
01-11-52216	Telephone-Mobile	0.00	133.57	2,040.00	561.27	72.49%
01-11-52220	Misc Operating	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures		**0.00**	**2,338.73**	**55,435.00**	**10,116.51**	**81.75%**
Contractual Services Expenditures						
01-11-53301	Utilities	0.00	4,213.32	37,000.00	14,029.55	62.08%
01-11-53303	Accounting & Auditor	0.00	0.00	17,000.00	0.00	100.00%
01-11-53304	Legal Services	0.00	3,064.66	45,000.00	14,851.87	67.00%
01-11-53309	Consultants & Professionals	0.00	9,000.00	46,000.00	44,664.59	2.90%
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	23,500.00	8,676.70	63.08%
01-11-53313	Property & Liability Insurance	0.00	27,404.00	53,000.00	53,808.00	(1.52%)
01-11-53314	Fire Contract	0.00	109,217.25	1,310,607.00	436,869.00	66.67%
01-11-53325	Janitorial Services	0.00	0.00	10,925.00	2,826.00	74.13%
01-11-53327	Franklin Legal Services	0.00	0.00	3,800.00	0.00	100.00%
01-11-53328	Shredder Services	0.00	0.00	950.00	0.00	100.00%
01-11-53329	SPAN	0.00	0.00	1,615.00	0.00	100.00%
01-11-53330	Email Hosting Services	0.00	0.00	0.00	0.00	0.00%
01-11-53331	Civic Plus	0.00	0.00	5,300.00	5,492.48	(3.63%)
01-11-53332	Financial Advisory Services	0.00	0.00	1,500.00	0.00	100.00%
01-11-53333	Benefits Adm Fees	0.00	97.50	990.00	385.00	61.11%
01-11-53335	Bank Fees	0.00	0.00	0.00	0.00	0.00%
01-11-53338	YAC	0.00	0.00	3,800.00	0.00	100.00%
01-11-53355	Government Services	0.00	1,179.41	0.00	1,179.41	0.00%
Total Contractual Services Expenditures		**0.00**	**154,176.14**	**1,569,487.00**	**582,782.60**	**62.87%**
Maintenance Expenditures						
01-11-54400	Facilities Maintenance	0.00	5,672.47	22,490.00	7,717.42	65.69%
01-11-54402	Vehicle Maintenance	0.00	0.00	0.00	0.00	0.00%
01-11-54403	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00%
01-11-54406	Software Maintenance	0.00	2,838.49	25,650.00	10,238.98	60.08%
Total Maintenance Expenditures		**0.00**	**8,510.96**	**48,140.00**	**17,956.40**	**62.70%**
Capital Outlay Expenditures						
01-11-55504	Capital Outlay-Information Technology	0.00	0.00	2,500.00	0.00	100.00%
01-11-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	35,500.00	0.00	100.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**38,000.00**	**0.00**	**100.00%**
Total Administration Expenditures		**0.00**	**190,479.78**	**2,174,630.00**	**725,753.13**	**66.63%**

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Police Expenditures						
Personnel & Benefits Expenditures						
01-13-51000	Salaries-Full Time	0.00	87,609.32	944,415.00	291,783.72	69.10%
01-13-51010	Salaries-Part Time	0.00	0.00	16,973.00	0.00	100.00%
01-13-51101	Overtime	0.00	4,209.54	40,000.00	20,453.58	48.87%
01-13-51102	Certification Pay	0.00	484.68	6,001.00	2,181.06	63.66%
01-13-51104	Longevity	0.00	892.00	5,832.00	4,776.00	18.11%
01-13-51105	FICA/Medicare Tax	0.00	1,306.49	13,017.00	4,478.87	65.59%
01-13-51106	Unemployment Tax	0.00	1,327.78	2,952.00	1,474.70	50.04%
01-13-51107	Worker's Compensation	0.00	2,476.64	47,650.00	8,408.44	82.35%
01-13-51108	Group Health Insurance	0.00	11,678.84	135,604.00	51,054.67	62.35%
01-13-51109	Retirement/TMRS	0.00	10,329.75	150,782.00	34,850.08	76.89%
01-13-51111	Physicals & Evaluations	0.00	705.00	2,266.00	1,517.21	33.04%
01-13-51116	Psychological Services	0.00	0.00	1,000.00	430.00	57.00%
01-13-51117	Bailiff Fees	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**121,020.04**	**1,366,492.00**	**421,408.33**	**69.16%**
Supplies Expenditures						
01-13-52000	Office Supplies	0.00	196.56	2,000.00	726.57	63.67%
01-13-52015	Office Expenses	0.00	0.00	0.00	0.00	0.00%
01-13-52201	Operating Supplies	0.00	292.66	5,700.00	538.19	90.56%
01-13-52202	Postage & Shipping	0.00	22.65	190.00	30.60	83.89%
01-13-52203	Printing	0.00	281.75	4,162.00	1,847.00	55.62%
01-13-52204	Uniforms	0.00	573.75	9,310.00	1,639.83	82.39%
01-13-52205	Advertising	0.00	0.00	855.00	0.00	100.00%
01-13-52206	Travel & Training	0.00	381.85	11,356.00	381.85	96.64%
01-13-52207	Dues & Memberships	0.00	112.00	2,655.00	208.90	92.13%
01-13-52208	Vehicle Fuel	0.00	3,702.22	19,000.00	9,881.45	47.99%
01-13-52209	Office Equipment	0.00	0.00	950.00	0.00	100.00%
01-13-52211	Safety Equipment & Supplies	0.00	0.00	7,363.00	0.00	100.00%
01-13-52212	Flowers/Gifts/Plaques	0.00	0.00	950.00	0.00	100.00%
01-13-52213	Subscriptions & Publications	0.00	1,302.10	5,227.00	1,613.10	69.14%
01-13-52216	Telephone-Mobile	0.00	834.54	9,761.00	4,016.07	58.86%
01-13-52219	Emergency Response Supplies	0.00	0.00	1,900.00	0.00	100.00%
Total Supplies Expenditures		**0.00**	**7,700.08**	**81,379.00**	**20,883.56**	**74.34%**
Contractual Services Expenditures						
01-13-53301	Utilities	0.00	415.00	4,731.00	1,660.00	64.91%
01-13-53304	Legal Services	0.00	0.00	3,325.00	0.00	100.00%
01-13-53306	Communications	0.00	0.00	85,723.00	0.00	100.00%
01-13-53308	Information Technology	0.00	0.00	0.00	0.00	0.00%
01-13-53309	Consultants & Professionals	0.00	0.00	81,000.00	614.36	99.24%
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	0.00	0.00	0.00%
01-13-53346	Detention	0.00	0.00	0.00	0.00	0.00%
01-13-53410	Property Loss	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures		**0.00**	**415.00**	**176,279.00**	**2,274.36**	**98.71%**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Maintenance Expenditures					
01-13-54400 Facilities Maintenance	0.00	574.26	1,520.00	574.26	62.22%
01-13-54402 Vehicle Maintenance	0.00	1,381.87	14,250.00	3,040.98	78.66%
01-13-54403 Equipment Maintenance	0.00	0.00	7,125.00	2,615.00	63.30%
01-13-54406 Software Maintenance	0.00	1,779.50	20,145.00	9,348.50	53.59%
01-13-54410 Property Loss	0.00	0.00	500.00	0.00	100.00%
Total Maintenance Expenditures	**0.00**	**3,735.63**	**43,540.00**	**15,578.74**	**64.22%**
Capital Outlay Expenditures					
01-13-55503 Capital Outlay-Vehicles	0.00	0.00	23,291.00	0.00	100.00%
01-13-55504 Capital Outlay-Information Technology	0.00	0.00	37,000.00	0.00	100.00%
01-13-55505 Capital Outlay-Heavy Equipment	0.00	0.00	0.00	0.00	0.00%
01-13-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
01-13-55518 Capital Outlay- Weather Sirens	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**60,291.00**	**0.00**	**100.00%**
Debt Service Expenditures					
01-13-56531 Capital Lease Principal	0.00	23,295.95	76,970.00	40,236.31	47.72%
01-13-56532 Capital Lease Interest	0.00	1,848.91	8,004.00	4,869.43	39.16%
Total Debt Service Expenditures	**0.00**	**25,144.86**	**84,974.00**	**45,105.74**	**46.92%**
Transfers Expenditures					
01-13-59100 Transfer to Special Revenue Fund	0.00	0.00	29,729.00	0.00	100.00%
Total Transfers Expenditures	**0.00**	**0.00**	**29,729.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**158,015.61**	**1,842,684.00**	**505,250.73**	**72.58%**
Library Expenditures					
Personnel & Benefits Expenditures					
01-14-51000 Salaries-Full Time	0.00	7,821.72	106,832.00	35,249.28	67.00%
01-14-51010 Salaries-Part Time	0.00	2,535.12	68,068.00	14,033.32	79.38%
01-14-51101 Overtime	0.00	0.00	1,000.00	0.00	100.00%
01-14-51104 Longevity	0.00	0.00	216.00	0.00	100.00%
01-14-51105 FICA/Medicare Tax	0.00	146.03	2,492.00	694.26	72.14%
01-14-51106 Unemployment Tax	0.00	186.91	972.00	186.91	80.77%
01-14-51107 Worker's Compensation	0.00	34.56	892.00	163.53	81.67%
01-14-51108 Group Health Insurance	0.00	2,372.83	17,866.00	11,703.09	34.50%
01-14-51109 Retirement/TMRS	0.00	871.42	16,847.00	4,253.56	74.75%
Total Personnel & Benefits Expenditures	**0.00**	**13,968.59**	**215,185.00**	**66,283.95**	**69.20%**
Supplies Expenditures					
01-14-52000 Office Supplies	0.00	0.00	950.00	30.90	96.75%
01-14-52201 Operating Supplies	0.00	127.02	760.00	339.68	55.31%
01-14-52202 Postage & Shipping	0.00	38.76	475.00	153.50	67.68%
01-14-52203 Printing	0.00	193.90	2,850.00	775.60	72.79%
01-14-52204 Uniforms	0.00	0.00	190.00	0.00	100.00%
01-14-52205 Advertising	0.00	0.00	1,900.00	0.00	100.00%
01-14-52206 Travel & Training	0.00	20.00	6,016.00	746.14	87.60%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-14-52207	Dues & Memberships	0.00	0.00	4,980.00	1,767.25	64.51%
01-14-52212	Flowers/Gifts/Plaques	0.00	0.00	95.00	0.00	100.00%
01-14-52215	Library Books/Materials	0.00	728.63	19,000.00	5,806.94	69.44%
01-14-52216	Telephone-Mobile	0.00	67.67	540.00	215.32	60.13%
Total Supplies Expenditures		**0.00**	**1,175.98**	**37,756.00**	**9,835.33**	**73.95%**
Contractual Services Expenditures						
01-14-53301	Utilities	0.00	1,146.25	11,875.00	3,140.86	73.55%
01-14-53308	Information Technology	0.00	0.00	0.00	0.00	0.00%
01-14-53309	Consultants & Professionals	0.00	0.00	0.00	0.00	0.00%
01-14-53323	Security System	0.00	75.98	779.00	75.98	90.25%
01-14-53337	Platting Services	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures		**0.00**	**1,222.23**	**12,654.00**	**3,216.84**	**74.58%**
Maintenance Expenditures						
01-14-54400	Facilities Maintenance	0.00	86.48	1,900.00	208.61	89.02%
01-14-54406	IT Maintenance	0.00	911.00	14,250.00	4,952.29	65.25%
Total Maintenance Expenditures		**0.00**	**997.48**	**16,150.00**	**5,160.90**	**68.04%**
Capital Outlay Expenditures						
01-14-55504	Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
01-14-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	10,000.00	0.00	100.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**10,000.00**	**0.00**	**100.00%**
Total Library Expenditures		**0.00**	**17,364.28**	**291,745.00**	**84,497.02**	**71.04%**
Animal Services Expenditures						
Personnel & Benefits Expenditures						
01-15-51000	Salaries-Full Time	0.00	7,352.16	93,605.00	33,233.81	64.50%
01-15-51010	Salaries-Part Time	0.00	1,925.00	33,592.00	5,484.50	83.67%
01-15-51101	Overtime	0.00	989.65	6,000.00	7,706.65	(28.44%)
01-15-51104	Longevity	0.00	0.00	318.00	390.00	(22.64%)
01-15-51105	FICA/Medicare Tax	0.00	145.04	1,945.00	662.62	65.93%
01-15-51106	Unemployment Tax	0.00	185.79	810.00	256.46	68.34%
01-15-51107	Worker's Compensation	0.00	375.23	7,982.00	1,710.88	78.57%
01-15-51108	Group Health Insurance	0.00	2,547.29	26,672.00	9,135.87	65.75%
01-15-51109	Retirement/TMRS	0.00	1,129.60	15,449.00	5,020.66	67.50%
01-15-51111	Physicals & Evaluations	0.00	0.00	460.00	45.00	90.22%
Total Personnel & Benefits Expenditures		**0.00**	**14,649.76**	**186,833.00**	**63,646.45**	**65.93%**
Supplies Expenditures						
01-15-52000	Office Supplies	0.00	89.95	333.00	89.95	72.99%
01-15-52201	Operating Supplies	0.00	433.31	7,553.00	3,994.59	47.11%
01-15-52202	Postage & Shipping	0.00	0.00	190.00	64.64	65.98%
01-15-52203	Printing	0.00	54.71	713.00	218.84	69.31%
01-15-52204	Uniforms	0.00	0.00	760.00	0.00	100.00%
01-15-52205	Advertising	0.00	0.00	190.00	0.00	100.00%
01-15-52206	Travel & Training	0.00	0.00	2,087.00	0.00	100.00%
01-15-52207	Dues & Memberships	0.00	0.00	320.00	0.00	100.00%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-15-52208	Vehicle Fuel	0.00	0.00	618.00	0.00	100.00%
01-15-52210	Equipment-Field	0.00	0.00	238.00	0.00	100.00%
01-15-52211	Safety Equipment & Supplies	0.00	0.00	190.00	343.67	(80.88%)
01-15-52212	Flowers/Gifts/Plaques	0.00	0.00	238.00	0.00	100.00%
01-15-52216	Telephone-Mobile	0.00	93.35	746.00	401.08	46.24%
01-15-52218	Land Lease	0.00	0.00	1,350.00	1,384.02	(2.52%)
01-15-52698	Minor Equipment Field	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures		**0.00**	**671.32**	**15,526.00**	**6,496.79**	**58.16%**
Contractual Services Expenditures						
01-15-53301	Utilities	0.00	561.66	12,700.00	2,762.45	78.25%
01-15-53308	Information Technology	0.00	0.00	0.00	0.00	0.00%
01-15-53309	Consultants & Professionals	0.00	2,000.00	8,550.00	2,105.00	75.38%
Total Contractual Services Expenditures		**0.00**	**2,561.66**	**21,250.00**	**4,867.45**	**77.09%**
Maintenance Expenditures						
01-15-54400	Facilities Maintenance	0.00	129.72	1,900.00	848.17	55.36%
01-15-54402	Vehicle Maintenance	0.00	0.00	475.00	0.00	100.00%
01-15-54403	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00%
01-15-54406	Software Maintenance	0.00	185.00	3,610.00	740.00	79.50%
Total Maintenance Expenditures		**0.00**	**314.72**	**5,985.00**	**1,588.17**	**73.46%**
Capital Outlay Expenditures						
01-15-55504	Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
01-15-55506	Capital Outlay-Buildings/Facilities	0.00	4,149.00	0.00	4,149.00	0.00%
01-15-55510	Capital Outlay-Landscaping	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures		**0.00**	**4,149.00**	**0.00**	**4,149.00**	**0.00%**
Total Animal Services Expenditures		**0.00**	**22,346.46**	**229,594.00**	**80,747.86**	**64.83%**
Park and Facilities Expenditures						
Personnel & Benefits Expenditures						
01-16-51000	Salaries-Full Time	0.00	2,515.09	32,739.00	10,361.44	68.35%
01-16-51010	Salaries-Part Time	0.00	0.00	0.00	0.00	0.00%
01-16-51101	Overtime	0.00	0.00	2,500.00	519.42	79.22%
01-16-51102	Certification Pay	0.00	0.00	0.00	0.00	0.00%
01-16-51104	Longevity	0.00	0.00	156.00	0.00	100.00%
01-16-51105	FICA/Medicare Tax	0.00	36.39	475.00	157.31	66.88%
01-16-51106	Unemployment Tax	0.00	45.27	324.00	51.94	83.97%
01-16-51107	Worker's Compensation	0.00	169.66	1,351.00	735.48	45.56%
01-16-51108	Group Health Insurance	0.00	1,331.44	8,953.00	2,094.19	76.61%
01-16-51109	Retirement/TMRS	0.00	176.06	5,315.00	763.21	85.64%
01-16-51111	Physicals & Evaluations	0.00	34.00	0.00	34.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**4,307.91**	**51,813.00**	**14,716.99**	**71.60%**
Supplies Expenditures						
01-16-52000	Office Supplies	0.00	0.00	48.00	0.00	100.00%
01-16-52201	Operating Supplies	0.00	(681.17)	475.00	145.03	69.47%
01-16-52204	Uniforms	0.00	0.00	285.00	0.00	100.00%

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-16-52206	Travel & Training	0.00	0.00	190.00	0.00	100.00%
01-16-52207	Dues & Memberships	0.00	0.00	475.00	0.00	100.00%
01-16-52208	Vehicle Fuel	0.00	0.00	2,375.00	0.00	100.00%
01-16-52210	Equipment-Field	0.00	0.00	950.00	0.00	100.00%
01-16-52211	Safety Equipment & Supplies	0.00	0.00	238.00	14.28	94.00%
01-16-52212	Flowers/Gifts/Plaques	0.00	0.00	48.00	0.00	100.00%
01-16-52216	Telephone-Mobile	0.00	0.00	178.00	22.20	87.53%
Total Supplies Expenditures		**0.00**	**(681.17)**	**5,262.00**	**181.51**	**96.55%**
Contractual Services Expenditures						
01-16-53309	Consultants & Professionals	0.00	0.00	0.00	0.00	0.00%
01-16-53406	Mowing Contract	0.00	0.00	16,000.00	11,273.19	29.54%
Total Contractual Services Expenditures		**0.00**	**0.00**	**16,000.00**	**11,273.19**	**29.54%**
Maintenance Expenditures						
01-16-54400	Facilities Maintenance	0.00	0.00	0.00	0.00	0.00%
01-16-54402	Vehicle Maintenance	0.00	0.00	200.00	55.96	72.02%
01-16-54403	Equipment Maintenance	0.00	173.58	950.00	435.01	54.21%
01-16-54405	Park Maintenance	0.00	0.00	12,000.00	1,930.06	83.92%
Total Maintenance Expenditures		**0.00**	**173.58**	**13,150.00**	**2,421.03**	**81.59%**
Capital Outlay Expenditures						
01-16-55503	Capital Outlay-Vehicles	0.00	0.00	0.00	0.00	0.00%
01-16-55505	Capital Outlay-Heavy Equipment	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Debt Service Expenditures						
01-16-56531	Capital Lease Principal	0.00	0.00	9,463.00	11,559.69	(22.16%)
01-16-56532	Capital Lease Interest	0.00	0.00	1,774.00	2,130.89	(20.12%)
Total Debt Service Expenditures		**0.00**	**0.00**	**11,237.00**	**13,690.58**	**(21.83%)**
Total Park and Facilities Expenditures		**0.00**	**3,800.32**	**97,462.00**	**42,283.30**	**56.62%**
Streets and Drainage Expenditures						
Personnel & Benefits Expenditures						
01-17-51000	Salaries-Full Time	0.00	16,019.20	259,208.00	72,236.48	72.13%
01-17-51101	Overtime	0.00	64.65	3,500.00	1,872.46	46.50%
01-17-51102	Certification Pay	0.00	115.38	300.00	519.21	(73.07%)
01-17-51104	Longevity	0.00	0.00	1,344.00	1,506.00	(12.05%)
01-17-51105	FICA/Medicare Tax	0.00	227.18	4,131.00	1,068.22	74.14%
01-17-51106	Unemployment Tax	0.00	292.61	1,134.00	292.61	74.20%
01-17-51107	Worker's Compensation	0.00	1,096.58	24,306.00	5,153.02	78.80%
01-17-51108	Group Health Insurance	0.00	4,467.15	54,086.00	17,643.99	67.38%
01-17-51109	Retirement/TMRS	0.00	1,745.91	35,967.00	8,259.91	77.03%
01-17-51111	Physicals & Evaluations	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures		**0.00**	**24,028.66**	**383,976.00**	**108,551.90**	**71.73%**
Supplies Expenditures						
01-17-52000	Office Supplies	0.00	237.80	285.00	327.19	(14.80%)

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
01-17-52201	Operating Supplies	0.00	251.98	1,425.00	1,989.56	(39.62%)
01-17-52203	Printing	0.00	0.00	0.00	0.00	0.00%
01-17-52204	Uniforms	0.00	0.00	1,140.00	190.46	83.29%
01-17-52205	Advertising	0.00	0.00	0.00	714.00	0.00%
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	750.00	0.00	100.00%
01-17-52208	Vehicle Fuel	0.00	1,501.92	6,175.00	4,060.07	34.25%
01-17-52210	Equipment-Field	0.00	0.00	1,425.00	37.98	97.33%
01-17-52211	Safety Equipment & Supplies	0.00	0.00	1,900.00	0.00	100.00%
01-17-52216	Telephone-Mobile	0.00	97.50	2,049.00	417.95	79.60%
01-17-52217	Sign Maintenance	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures		**0.00**	**2,089.20**	**17,149.00**	**7,737.21**	**54.88%**
Contractual Services Expenditures						
01-17-53301	Utilities	0.00	438.21	7,000.00	1,960.50	71.99%
01-17-53302	Street Lighting	0.00	4,963.43	48,925.00	19,149.87	60.86%
01-17-53305	Engineering	0.00	0.00	9,500.00	0.00	100.00%
01-17-53307	Rentals	0.00	1,026.96	4,750.00	1,184.26	75.07%
01-17-53308	Information Technology	0.00	0.00	0.00	0.00	0.00%
01-17-53309	Consultants & Professionals	0.00	0.00	0.00	0.00	0.00%
01-17-53347	Stormwater Utility Fee Study	0.00	0.00	0.00	25,000.00	0.00%
01-17-53348	MS4	0.00	0.00	5,000.00	0.00	100.00%
01-17-53349	Traffic Signal Maintenance	0.00	0.00	4,195.00	0.00	100.00%
Total Contractual Services Expenditures		**0.00**	**6,428.60**	**79,370.00**	**47,294.63**	**40.41%**
Maintenance Expenditures						
01-17-54400	Facilities Maintenance	0.00	63.13	3,600.00	1,071.67	70.23%
01-17-54402	Vehicle Maintenance	0.00	3,540.25	1,500.00	4,135.79	(175.72%)
01-17-54403	Equipment Maintenance	0.00	0.00	7,000.00	0.00	100.00%
01-17-54406	IT Maintenance	0.00	150.00	1,500.00	600.00	60.00%
01-17-54408	Tree Maintenance	0.00	0.00	2,500.00	0.00	100.00%
01-17-54417	Sign Maintenance	0.00	1,069.40	3,500.00	2,902.46	17.07%
01-17-54422	Drainage Maintenance	0.00	0.00	15,000.00	974.25	93.51%
Total Maintenance Expenditures		**0.00**	**4,822.78**	**34,600.00**	**9,684.17**	**72.01%**
Capital Outlay Expenditures						
01-17-55503	Capital Outlay-Vehicles	0.00	0.00	8,200.00	0.00	100.00%
01-17-55504	Capital Outlay-Information Technology	0.00	0.00	2,500.00	0.00	100.00%
01-17-55505	Capital Outlay-Heavy Equipment	0.00	0.00	0.00	0.00	0.00%
01-17-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
01-17-55512	Capital Outlay-Main St Enhancements	0.00	0.00	0.00	0.00	0.00%
01-17-55515	Capital Outlay-Street Projects	0.00	0.00	48,670.00	0.00	100.00%
01-17-55516	Street Projects - Lakeview	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**59,370.00**	**0.00**	**100.00%**
Debt Service Expenditures						
01-17-56531	Capital Lease Principal	0.00	7,125.88	15,637.00	13,591.65	13.08%
01-17-56532	Capital Lease Interest	0.00	1,290.84	2,079.00	2,390.06	(14.96%)

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Debt Service Expenditures	**0.00**	**8,416.72**	**17,716.00**	**15,981.71**	**9.79%**
Total Streets and Drainage Expenditures	**0.00**	**45,785.96**	**592,181.00**	**189,249.62**	**68.04%**
Non-Department Expenditures					
Capital Outlay Expenditures					
01-99-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
01-99-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Non-Department Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total General Fund Expenditures	**$ 0.00**	**$ 502,705.95**	**$ 5,783,111.00**	**$ 1,790,885.18**	**69.03%**
General Fund Excess of Revenues Over Expenditures	**$ 0.00**	**$ 721,786.12**	**$ (146,610.00)**	**$ 1,797,271.11**	**1325.89%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Debt Service Fund (04)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	101,128.85	$ 323,207.00	$ 275,150.19	14.87%
04-00-41007	Property Taxes-Delinquent	0.00	238.16	2,000.00	1,523.21	23.84%
04-00-41009	Property Taxes-P & I	0.00	60.45	2,000.00	277.51	86.12%
04-00-47701	Interest Income - I&S	0.00	12.63	200.00	32.18	83.91%
04-00-48599	Bond Proceeds	0.00	0.00	0.00	0.00	0.00%
04-00-49601	Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
04-00-49617	CDC Debt Payment Reimbursement	0.00	0.00	154,527.00	0.00	100.00%
Total Undefined Sub-Type Revenues		**0.00**	**101,440.09**	**481,934.00**	**276,983.09**	**42.53%**
Total Revenues		**0.00**	**101,440.09**	**481,934.00**	**276,983.09**	**42.53%**
Total Debt Service Fund Revenues		**$ 0.00**	**$ 101,440.09**	**$ 481,934.00**	**$ 276,983.09**	**42.53%**
Expenditures						
Administration Expenditures						
Debt Service Expenditures						
04-11-53124	Debt Issue Costs	0.00	0.00	$ 0.00	$ 0.00	0.00%
04-11-56511	Bond Principal	0.00	0.00	0.00	0.00	0.00%
04-11-56512	Bond Interest	0.00	0.00	0.00	0.00	0.00%
04-11-56515	Paying Agent Fees	0.00	0.00	0.00	0.00	0.00%
04-11-56516	Payments to Escrow Agent	0.00	0.00	0.00	0.00	0.00%
04-11-56957	2019 CDC Revenue Bonds Principal	0.00	0.00	30,000.00	0.00	100.00%
04-11-56958	2019 CDC Revenue Bonds Interest	0.00	14,385.00	28,770.00	14,385.00	50.00%
04-11-56965	2008 Street GO Bonds Principal	0.00	0.00	55,000.00	0.00	100.00%
04-11-56966	2008 Street GO Bonds Interest	0.00	9,526.31	19,156.00	9,526.31	50.27%
04-11-56974	2012 Refunding Bonds Principal	0.00	0.00	90,000.00	0.00	100.00%
04-11-56975	2012 Refunding Bonds Interest	0.00	674.70	1,350.00	674.70	50.02%
04-11-56976	2018 Refunding Bonds Principal	0.00	0.00	155,000.00	0.00	100.00%
04-11-56977	2018 Refunding Bonds Interest	0.00	13,043.10	26,274.00	13,043.10	50.36%
04-11-56978	2019 GO Refunding Bonds Principal	0.00	0.00	65,000.00	0.00	100.00%
04-11-56979	2019 GO Refunding Bonds Interest	0.00	5,487.00	10,974.00	5,487.00	50.00%
04-11-56980	2019 CO Bonds Principal	0.00	0.00	165,000.00	0.00	100.00%
04-11-56981	2019 CO Bonds Interest	0.00	12,635.00	25,270.00	12,635.00	50.00%
Total Debt Service Expenditures		**0.00**	**55,751.11**	**671,794.00**	**55,751.11**	**91.70%**
Total Administration Expenditures		**0.00**	**55,751.11**	**671,794.00**	**55,751.11**	**91.70%**
Total Debt Service Fund Expenditures		**$ 0.00**	**$ 55,751.11**	**$ 671,794.00**	**$ 55,751.11**	**91.70%**
Debt Service Fund Excess of Revenues Over Expenditures		**$ 0.00**	**$ 45,688.98**	**$ (189,860.00)**	**$ 221,231.98**	**216.52%**

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	38,777.59	$ 415,000.00	$ 162,049.67	60.95%
11-00-45480 Property Rental Income	0.00	0.00	0.00	0.00	0.00%
11-00-47482 Interest Income - 4B	0.00	16.20	300.00	43.48	85.51%
11-00-48475 Other Revenue	0.00	0.00	0.00	0.00	0.00%
11-00-49347 Debt Proceeds	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**38,793.79**	**415,300.00**	**162,093.15**	**60.97%**
Total Revenues	**0.00**	**38,793.79**	**415,300.00**	**162,093.15**	**60.97%**
Total Community Development Corporation Revenues	**$ 0.00**	**$ 38,793.79**	**$ 415,300.00**	**$ 162,093.15**	**60.97%**
Expenditures					
Administration Expenditures					
Supplies Expenditures					
11-11-52205 Advertising	0.00	0.00	$ 0.00	$ 0.00	0.00%
11-11-52206 Travel & Training	0.00	700.00	3,030.00	700.00	76.90%
11-11-52207 Dues & Memberships	0.00	0.00	525.00	0.00	100.00%
11-11-52212 Flowers/Gifts/Plaques	0.00	0.00	0.00	0.00	0.00%
11-11-52213 Subscriptions & Publications	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures	**0.00**	**700.00**	**3,555.00**	**700.00**	**80.31%**
Contractual Services Expenditures					
11-11-53301 Utilities	0.00	495.04	10,000.00	2,088.79	79.11%
11-11-53303 Accounting & Auditor	0.00	0.00	3,250.00	0.00	100.00%
11-11-53304 Legal Services	0.00	786.25	8,000.00	3,468.75	56.64%
11-11-53305 Engineering	0.00	0.00	0.00	0.00	0.00%
11-11-53309 Consultants & Professionals	0.00	0.00	15,000.00	9,774.25	34.84%
11-11-53312 Denton County Tax	0.00	2,757.01	0.00	2,757.01	0.00%
11-11-53335 Bank Fees	0.00	0.00	0.00	0.00	0.00%
11-11-53380 Downtown Development	0.00	0.00	0.00	0.00	0.00%
11-11-53381 CDC Downtown BIG Grants	0.00	0.00	0.00	0.00	0.00%
11-11-53385 Keep Lake Dallas Beautiful	0.00	0.00	0.00	0.00	0.00%
11-11-53405 Parks Operations	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**4,038.30**	**36,250.00**	**18,088.80**	**50.10%**
Maintenance Expenditures					
11-11-54405 Park Maintenance	0.00	0.00	0.00	0.00	0.00%
11-11-54480 Rental Property Maintenance	0.00	0.00	4,000.00	1,442.00	63.95%
Total Maintenance Expenditures	**0.00**	**0.00**	**4,000.00**	**1,442.00**	**63.95%**
Capital Outlay Expenditures					
11-11-55520 Capital Outlay-CDC Projects	0.00	1,366.25	50,000.00	59,797.25	(19.59%)
Total Capital Outlay Expenditures	**0.00**	**1,366.25**	**50,000.00**	**59,797.25**	**(19.59%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Community Development Corporation (11)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Debt Service Expenditures					
11-11-53124 Debt Issue Costs	0.00	0.00	0.00	0.00	0.00%
11-11-56521 Loan Principal	0.00	0.00	0.00	0.00	0.00%
11-11-56522 Loan Interest	0.00	0.00	0.00	0.00	0.00%
Total Debt Service Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Transfers Expenditures					
11-11-59111 Transfer to General Fund Parks & Admin	0.00	6,666.67	80,000.00	26,666.68	66.67%
11-11-59119 Transfer to Debt Service Fund	0.00	0.00	292,527.00	0.00	100.00%
Total Transfers Expenditures	**0.00**	**6,666.67**	**372,527.00**	**26,666.68**	**92.84%**
Total Administration Expenditures	**0.00**	**12,771.22**	**466,332.00**	**106,694.73**	**77.12%**
Total Community Development Corporation Expenditures	**$ 0.00**	**$ 12,771.22**	**$ 466,332.00**	**$ 106,694.73**	**77.12%**
Community Development Corporation Excess of Revenues	**$ 0.00**	**$ 26,022.57**	**$ (51,032.00)**	**$ 55,398.42**	**208.56%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Street Maintenance Sales Tax (20)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	19,388.80	$ 207,500.00	$ 81,024.85	60.95%
20-00-42117 Contributions for Street Maintenance	0.00	0.00	0.00	0.00	0.00%
20-00-47470 Interest Income - Special Revenue DFS	0.00	6.24	130.00	24.60	81.08%
20-00-49600 Transfer In	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**19,395.04**	**207,630.00**	**81,049.45**	**60.96%**
Total Revenues	**0.00**	**19,395.04**	**207,630.00**	**81,049.45**	**60.96%**
Total Street Maintenance Sales Tax Revenues	**$ 0.00**	**$ 19,395.04**	**$ 207,630.00**	**$ 81,049.45**	**60.96%**
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	420.05	250,000.00	4,846.70	98.06%
Total Maintenance Expenditures	**0.00**	**420.05**	**261,000.00**	**4,846.70**	**98.14%**
Capital Outlay Expenditures					
20-17-55505 Capital Outlay-Heavy Equipment	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Streets and Drainage Expenditures	**0.00**	**420.05**	**261,000.00**	**4,846.70**	**98.14%**
Total Street Maintenance Sales Tax Expenditures	**$ 0.00**	**$ 420.05**	**$ 261,000.00**	**$ 4,846.70**	**98.14%**
Street Maintenance Sales Tax Excess of Revenues Over Ex	**$ 0.00**	**$ 18,974.99**	**$ (53,370.00)**	**$ 76,202.75**	**242.78%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Hotel Occupancy Tax (21)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	1,696.00	$ 10,000.00	$ 48,584.32	(385.84%)
21-00-47470 Interest Income - Special Revenue DFS	0.00	0.06	20.00	0.32	98.40%
21-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**1,696.06**	**10,020.00**	**48,584.64**	**(384.88%)**
Total Revenues	**0.00**	**1,696.06**	**10,020.00**	**48,584.64**	**(384.88%)**
Total Hotel Occupancy Tax Revenues	**$ 0.00**	**$ 1,696.06**	**$ 10,020.00**	**$ 48,584.64**	**(384.88%)**
Expenditures					
Tourism Expenditures					
Personnel & Benefits Expenditures					
21-05-51105 FICA/Medicare Tax	0.00	0.00	$ 0.00	$ 0.00	0.00%
21-05-51115 Contract Labor	0.00	0.00	4,000.00	0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**4,000.00**	**0.00**	**100.00%**
Supplies Expenditures					
21-05-52000 Office Supplies	0.00	0.00	0.00	0.00	0.00%
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	358.00	368.00	(2.79%)
21-05-52221 Community Events	0.00	4,205.00	30,000.00	9,935.24	66.88%
Total Supplies Expenditures	**0.00**	**4,205.00**	**32,858.00**	**10,303.24**	**68.64%**
Total Tourism Expenditures	**0.00**	**4,205.00**	**36,858.00**	**10,303.24**	**72.05%**
Total Hotel Occupancy Tax Expenditures	**$ 0.00**	**$ 4,205.00**	**$ 36,858.00**	**$ 10,303.24**	**72.05%**
Hotel Occupancy Tax Excess of Revenues Over Expenditur	**$ 0.00**	**$ (2,508.94)**	**$ (26,838.00)**	**$ 38,281.40**	**242.64%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Court Technology (22)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	166.22	$ 5,000.00	$ 654.72	86.91%
22-00-46343 Local Municipal Court Technology Fund	0.00	0.00	50.00	91.96	(83.92%)
22-00-47470 Interest Income - Special Revenue DFS	0.00	0.97	30.00	2.69	91.03%
Total Undefined Sub-Type Revenues	**0.00**	**167.19**	**5,080.00**	**749.37**	**85.25%**
Total Revenues	**0.00**	**167.19**	**5,080.00**	**749.37**	**85.25%**
Total Court Technology Revenues	**$ 0.00**	**$ 167.19**	**$ 5,080.00**	**$ 749.37**	**85.25%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
22-09-53308 Information Technology	0.00	5,054.97	$ 12,000.00	$ 6,590.15	45.08%
Total Contractual Services Expenditures	**0.00**	**5,054.97**	**12,000.00**	**6,590.15**	**45.08%**
Capital Outlay Expenditures					
22-09-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Transfers Expenditures					
22-09-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**5,054.97**	**12,000.00**	**6,590.15**	**45.08%**
Total Court Technology Expenditures	**$ 0.00**	**$ 5,054.97**	**$ 12,000.00**	**$ 6,590.15**	**45.08%**
Court Technology Excess of Revenues Over Expenditures	**$ 0.00**	**$ (4,887.78)**	**$ (6,920.00)**	**$ (5,840.78)**	**15.60%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Court Security (23)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	70.95	$ 900.00	$ 308.48	65.72%
23-00-46341 Local Municipal Court Bldg Security Fund	0.00	210.83	5,000.00	784.33	84.31%
23-00-47470 Interest Income - Special Revenue DFS	0.00	3.42	60.00	9.20	84.67%
23-00-49600 Transfer In	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**285.20**	**5,960.00**	**1,102.01**	**81.51%**
Total Revenues	**0.00**	**285.20**	**5,960.00**	**1,102.01**	**81.51%**
Total Court Security Revenues	**$ 0.00**	**$ 285.20**	**$ 5,960.00**	**$ 1,102.01**	**81.51%**
Expenditures					
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
23-09-51117 Bailiff Fees	0.00	0.00	$ 2,000.00	$ 0.00	100.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**2,000.00**	**0.00**	**100.00%**
Supplies Expenditures					
23-09-52015 Office Expenses	0.00	0.00	5,000.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**5,000.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
23-09-53323 Security System	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Capital Outlay Expenditures					
23-09-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**7,000.00**	**0.00**	**100.00%**
Total Court Security Expenditures	**$ 0.00**	**$ 0.00**	**$ 7,000.00**	**$ 0.00**	**100.00%**
Court Security Excess of Revenues Over Expenditures	**$ 0.00**	**$ 285.20**	**$ (1,040.00)**	**$ 1,102.01**	**205.96%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For LEOSE (24)

For the Fiscal Period 2022-4 Ending January 31, 2022

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 DFS	0.00	0.01	4.00	0.05	98.75%
24-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.01**	**1,504.00**	**0.05**	**100.00%**
Total Revenues	**0.00**	**0.01**	**1,504.00**	**0.05**	**100.00%**
Total LEOSE Revenues	**$ 0.00**	**$ 0.01**	**$ 1,504.00**	**$ 0.05**	**100.00%**
Expenditures					
Police Expenditures					
Supplies Expenditures					
24-13-52206 Travel & Training	0.00	0.00	$ 2,500.00	$ 0.00	100.00%
Total Supplies Expenditures	**0.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Total LEOSE Expenditures	**$ 0.00**	**$ 0.00**	**$ 2,500.00**	**$ 0.00**	**100.00%**
LEOSE Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.01**	**$ (996.00)**	**$ 0.05**	**100.01%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Child Safety (25)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	103.00	$ 13,000.00	$ 9,091.71	30.06%
25-00-47470 Interest Income - Special Revenue DFS	0.00	1.93	0.00	5.21	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**104.93**	**13,000.00**	**9,096.92**	**30.02%**
Total Revenues	**0.00**	**104.93**	**13,000.00**	**9,096.92**	**30.02%**
Total Child Safety Revenues	**$ 0.00**	**$ 104.93**	**$ 13,000.00**	**$ 9,096.92**	**30.02%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
25-09-53390 Mun Ct Child Safety Program	0.00	0.00	$ 18,600.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**18,600.00**	**0.00**	**100.00%**
Transfers Expenditures					
25-09-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
25-09-59002 Transfer to Kid N Cops	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**18,600.00**	**0.00**	**100.00%**
Total Child Safety Expenditures	**$ 0.00**	**$ 0.00**	**$ 18,600.00**	**$ 0.00**	**100.00%**
Child Safety Excess of Revenues Over Expenditures	**$ 0.00**	**$ 104.93**	**$ (5,600.00)**	**$ 9,096.92**	**262.45%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Juvenile Case Management (26)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	21.42	$ 200.00	$ 65.29	67.36%
26-00-46342 Local Truancy Prevention & Diversion Fun	0.00	135.99	5,000.00	487.05	90.26%
26-00-47470 Interest Income - Special Revenue DFS	0.00	11.44	180.00	30.68	82.96%
Total Undefined Sub-Type Revenues	**0.00**	**168.85**	**5,380.00**	**583.02**	**89.16%**
Total Revenues	**0.00**	**168.85**	**5,380.00**	**583.02**	**89.16%**
Total Juvenile Case Management Revenues	**$ 0.00**	**$ 168.85**	**$ 5,380.00**	**$ 583.02**	**89.16%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
26-09-53396 Mun Ct JCM Program	0.00	0.00	$ 10,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**10,000.00**	**0.00**	**100.00%**
Transfers Expenditures					
26-09-59001 Transfer to General Fund	0.00	833.33	10,000.00	3,333.32	66.67%
Total Transfers Expenditures	**0.00**	**833.33**	**10,000.00**	**3,333.32**	**66.67%**
Total Municipal Court Expenditures	**0.00**	**833.33**	**20,000.00**	**3,333.32**	**83.33%**
Total Juvenile Case Management Expenditures	**$ 0.00**	**$ 833.33**	**$ 20,000.00**	**$ 3,333.32**	**83.33%**
Juvenile Case Management Excess of Revenues Over Expe	**$ 0.00**	**$ (664.48)**	**$ (14,620.00)**	**$ (2,750.30)**	**81.19%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Drug Seizure (27)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
27-00-46327 Seizure Revenue	0.00	0.00	$ 400.00	$ 0.00	100.00%
27-00-46350 Forfeiture Revenue	0.00	0.00	1,000.00	0.00	100.00%
27-00-47470 Interest Income - Special Revenue DFS	0.00	0.31	8.00	0.73	90.88%
27-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.31**	**1,408.00**	**0.73**	**99.95%**
Total Revenues	**0.00**	**0.31**	**1,408.00**	**0.73**	**99.95%**
Total Drug Seizure Revenues	**$ 0.00**	**$ 0.31**	**$ 1,408.00**	**$ 0.73**	**99.95%**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
27-13-53397 Pub Saf Seizure Program	0.00	0.00	$ 1,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**1,000.00**	**0.00**	**100.00%**
Total Police Expenditures	**0.00**	**0.00**	**1,000.00**	**0.00**	**100.00%**
Total Drug Seizure Expenditures	**$ 0.00**	**$ 0.00**	**$ 1,000.00**	**$ 0.00**	**100.00%**
Drug Seizure Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.31**	**$ 408.00**	**$ 0.73**	**99.82%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Kids N Cops (28)

For the Fiscal Period 2022-4 Ending January 31, 2022

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 DFS	0.00	0.82	$ 10.00	$ 2.10	79.00%
28-00-48200 Donations	0.00	0.00	500.00	600.00	(20.00%)
28-00-49602 Transfer in Child Safety	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.82**	**510.00**	**602.10**	**(18.06%)**
Total Revenues	**0.00**	**0.82**	**510.00**	**602.10**	**(18.06%)**
Total Kids N Cops Revenues	**$ 0.00**	**$ 0.82**	**$ 510.00**	**$ 602.10**	**(18.06%)**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
28-13-53398 Kids N Cops Program	0.00	1,324.03	$ 8,000.00	$ 1,324.03	83.45%
Total Contractual Services Expenditures	**0.00**	**1,324.03**	**8,000.00**	**1,324.03**	**83.45%**
Transfers Expenditures					
28-13-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**1,324.03**	**8,000.00**	**1,324.03**	**83.45%**
Total Kids N Cops Expenditures	**$ 0.00**	**$ 1,324.03**	**$ 8,000.00**	**$ 1,324.03**	**83.45%**
Kids N Cops Excess of Revenues Over Expenditures	**$ 0.00**	**$ (1,323.21)**	**$ (7,490.00)**	**$ (721.93)**	**90.36%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Police Auction (29)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
29-00-47470 Interest Income - Special Revenue DFS	0.00	0.00	$ 0.00	$ 0.00	0.00%
29-00-48480 Sale of Assets	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Auction Revenues	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
29-13-53399 Pub Saf Sale of Assets Program	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Transfers Expenditures					
29-13-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Auction Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Police Auction Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Forensic Testing (30)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
30-00-47470 Interest Income - Special Revenue DFS	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Forensic Testing Revenues	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
30-13-53341 Pub Saf Forensics	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Forensic Testing Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
Forensic Testing Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

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	12,097.17	$ 120,000.00	$ 40,359.31	66.37%
31-00-47470 Interest Income - Special Revenue DFS	0.00	3.44	60.00	9.24	84.60%
31-00-48476 Insurance Proceeds	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**12,100.61**	**120,060.00**	**40,368.55**	**66.38%**
Total Revenues	**0.00**	**12,100.61**	**120,060.00**	**40,368.55**	**66.38%**
Total Willow Grove Park Revenues	**$ 0.00**	**$ 12,100.61**	**$ 120,060.00**	**$ 40,368.55**	**66.38%**
Expenditures					
Park and Facilities Expenditures					
Personnel & Benefits Expenditures					
31-16-51000 Salaries-Full Time	0.00	0.00	$ 13,000.00	$ 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	570.00	0.00	100.00%
31-16-51111 Physicals & Evaluations	0.00	0.00	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures	**0.00**	**0.00**	**14,428.00**	**0.00**	**100.00%**
Supplies Expenditures					
31-16-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
31-16-52207 Dues & Memberships	0.00	484.73	974.00	1,862.22	(91.19%)
Total Supplies Expenditures	**0.00**	**484.73**	**974.00**	**1,862.22**	**(91.19%)**
Contractual Services Expenditures					
31-16-53304 Legal Services	0.00	0.00	1,000.00	0.00	100.00%
31-16-53324 Security	0.00	0.00	8,400.00	0.00	100.00%
31-16-53336 Hazmat	0.00	0.00	0.00	0.00	0.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**9,400.00**	**0.00**	**100.00%**
Maintenance Expenditures					
31-16-54405 Park Maintenance	0.00	1,547.21	35,000.00	14,698.23	58.01%
Total Maintenance Expenditures	**0.00**	**1,547.21**	**35,000.00**	**14,698.23**	**58.01%**
Capital Outlay Expenditures					
31-16-55503 Capital Outlay-Vehicles	0.00	0.00	0.00	0.00	0.00%
31-16-55531 Capital Outlay-Park Improvements	0.00	0.00	41,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**41,000.00**	**0.00**	**100.00%**
Transfers Expenditures					
31-16-59001 Transfer to General Fund	0.00	1,666.67	20,000.00	6,666.68	66.67%
Total Transfers Expenditures	**0.00**	**1,666.67**	**20,000.00**	**6,666.68**	**66.67%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Willow Grove Park (31)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Park and Facilities Expenditures	0.00	3,698.61	120,802.00	23,227.13	80.77%
Total Willow Grove Park Expenditures	$ 0.00	$ 3,698.61	$ 120,802.00	$ 23,227.13	80.77%
Willow Grove Park Excess of Revenues Over Expenditures	$ 0.00	$ 8,402.00	$ (742.00)	$ 17,141.42	2410.16%

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Animal Rescue (32)

For the Fiscal Period 2022-4 Ending January 31, 2022

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 DFS	0.00	0.37	$ 8.00	$ 1.20	85.00%
32-00-48235 Donations Animal Rescue	0.00	90.00	18,000.00	5,023.08	72.09%
Total Undefined Sub-Type Revenues	**0.00**	**90.37**	**18,008.00**	**5,024.28**	**72.10%**
Total Revenues	**0.00**	**90.37**	**18,008.00**	**5,024.28**	**72.10%**
Total Animal Rescue Revenues	**$ 0.00**	**$ 90.37**	**$ 18,008.00**	**$ 5,024.28**	**72.10%**
Expenditures					
Animal Services Expenditures					
Contractual Services Expenditures					
32-15-53342 Animal Rescue Expenses	0.00	31.37	$ 18,000.00	$ 1,196.37	93.35%
Total Contractual Services Expenditures	**0.00**	**31.37**	**18,000.00**	**1,196.37**	**93.35%**
Transfers Expenditures					
32-15-59001 Transfer to General Fund	0.00	0.00	0.00	0.00	0.00%
Total Transfers Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Animal Services Expenditures	**0.00**	**31.37**	**18,000.00**	**1,196.37**	**93.35%**
Total Animal Rescue Expenditures	**$ 0.00**	**$ 31.37**	**$ 18,000.00**	**$ 1,196.37**	**93.35%**
Animal Rescue Excess of Revenues Over Expenditures	**$ 0.00**	**$ 59.00**	**$ 8.00**	**$ 3,827.91**	**(47748.88%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Library Donations (33)

For the Fiscal Period 2022-4 Ending January 31, 2022

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 DFS	0.00	0.04	$ 10.00	$ 0.19	98.10%
33-00-48230 Library Contributions	0.00	0.00	4,000.00	699.15	82.52%
33-00-49601 Trf from Gen Fd	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.04**	**4,010.00**	**699.34**	**82.56%**
Total Revenues	**0.00**	**0.04**	**4,010.00**	**699.34**	**82.56%**
Total Library Donations Revenues	**$ 0.00**	**$ 0.04**	**$ 4,010.00**	**$ 699.34**	**82.56%**
Expenditures					
Library Expenditures					
Contractual Services Expenditures					
33-14-53344 Library Donations Expenses	0.00	0.00	$ 4,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**4,000.00**	**0.00**	**100.00%**
Total Library Expenditures	**0.00**	**0.00**	**4,000.00**	**0.00**	**100.00%**
Total Library Donations Expenditures	**$ 0.00**	**$ 0.00**	**$ 4,000.00**	**$ 0.00**	**100.00%**
Library Donations Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.04**	**$ 10.00**	**$ 699.34**	**(6893.40%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Park Improvements (34)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	$ 200.00	$ 0.00	100.00%
34-00-47470 Interest Income - Special Revenue DFS	0.00	0.00	4.00	0.00	100.00%
34-00-49600 Transfer In	0.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**0.00**	**204.00**	**0.00**	**100.00%**
Total Revenues	**0.00**	**0.00**	**204.00**	**0.00**	**100.00%**
Total Park Improvements Revenues	**$ 0.00**	**$ 0.00**	**$ 204.00**	**$ 0.00**	**100.00%**
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%**
Capital Outlay Expenditures					
34-16-55531 Capital Outlay-Park Improvements	0.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
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 Expenditures	**$ 0.00**	**$ 0.00**	**$ (1,296.00)**	**$ 0.00**	**100.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Violence Against Women Grant (35)

For the Fiscal Period 2022-4 Ending January 31, 2022

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	29,666.40	$ 73,353.00	$ 29,666.40	59.56%
35-00-49600 Transfer In	0.00	0.00	29,729.00	0.00	100.00%
Total Undefined Sub-Type Revenues	**0.00**	**29,666.40**	**103,082.00**	**29,666.40**	**71.22%**
Total Revenues	**0.00**	**29,666.40**	**103,082.00**	**29,666.40**	**71.22%**
Total Violence Against Women Grant Revenues	**$ 0.00**	**$ 29,666.40**	**$ 103,082.00**	**$ 29,666.40**	**71.22%**
Expenditures					
Expenditures					
Supplies Expenditures					
35-00-52216 Telephone-Mobile	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Supplies Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Police Expenditures					
Personnel & Benefits Expenditures					
35-13-51000 Salaries-Full Time	0.00	5,332.80	73,778.00	23,997.60	67.47%
35-13-51101 Overtime	0.00	0.00	1,000.00	1,349.87	(34.99%)
35-13-51102 Certification Pay	0.00	46.16	300.00	207.72	30.76%
35-13-51103 Stipend/Auto Allowance	0.00	0.00	0.00	0.00	0.00%
35-13-51104 Longevity	0.00	0.00	828.00	852.00	(2.90%)
35-13-51105 FICA/Medicare Tax	0.00	76.74	965.00	377.53	60.88%
35-13-51106 Unemployment Tax	0.00	96.82	162.00	96.82	40.23%
35-13-51107 Worker's Compensation	0.00	150.10	3,048.00	718.28	76.43%
35-13-51108 Group Health Insurance	0.00	1,181.32	13,020.00	10,594.32	18.63%
35-13-51109 Retirement/TMRS	0.00	683.12	9,981.00	3,269.04	67.25%
Total Personnel & Benefits Expenditures	**0.00**	**7,567.06**	**103,082.00**	**41,463.18**	**59.78%**
Supplies Expenditures					
35-13-52201 Operating Supplies	0.00	0.00	0.00	0.00	0.00%
35-13-52206 Travel & Training	0.00	0.00	0.00	0.00	0.00%
Total Supplies Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**7,567.06**	**103,082.00**	**41,463.18**	**59.78%**
Total Violence Against Women Grant Expenditures	**$ 0.00**	**$ 7,567.06**	**$ 103,082.00**	**$ 41,463.18**	**59.78%**
Violence Against Women Grant Excess of Revenues Over E	**$ 0.00**	**$ 22,099.34**	**$ 0.00**	**$ (11,796.78)**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For CLFRF - Grant (36)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
36-00-46501 CLFRF - Grant	0.00	0.00	$ 0.00	$ 0.00	0.00%
36-00-47470 Interest Income	0.00	81.89	0.00	221.86	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**81.89**	**0.00**	**221.86**	**0.00%**
Total Revenues	**0.00**	**81.89**	**0.00**	**221.86**	**0.00%**
Total CLFRF - Grant Revenues	**$ 0.00**	**$ 81.89**	**$ 0.00**	**$ 221.86**	**0.00%**
CLFRF - Grant Excess of Revenues Over Expenditures	**$ 0.00**	**$ 81.89**	**$ 0.00**	**$ 221.86**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Capital Projects (60)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
60-00-47470 Interest Income - Special Revenue DFS	0.00	17.98	$ 300.00	$ 35.99	88.00%
60-00-48599 Bond Proceeds	0.00	0.00	0.00	0.00	0.00%
60-00-49601 Trf from Gen Fd	0.00	0.00	0.00	34.54	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**17.98**	**300.00**	**70.53**	**76.49%**
Total Revenues	**0.00**	**17.98**	**300.00**	**70.53**	**76.49%**
Total General Capital Projects Revenues	**$ 0.00**	**$ 17.98**	**$ 300.00**	**$ 70.53**	**76.49%**
Expenditures					
Administration Expenditures					
Debt Service Expenditures					
60-11-53124 Debt Issue Costs	0.00	0.00	$ 0.00	$ 0.00	0.00%
Total Debt Service Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Administration Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Streets and Drainage Expenditures					
Capital Outlay Expenditures					
60-17-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	0.00	0.00	0.00%
60-17-55517 Capital Outlay Construction	0.00	0.00	380,000.00	33,493.95	91.19%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**380,000.00**	**33,493.95**	**91.19%**
Total Streets and Drainage Expenditures	**0.00**	**0.00**	**380,000.00**	**33,493.95**	**91.19%**
Total General Capital Projects Expenditures	**$ 0.00**	**$ 0.00**	**$ 380,000.00**	**$ 33,493.95**	**91.19%**
General Capital Projects Excess of Revenues Over Expendi	**$ 0.00**	**$ 17.98**	**$ (379,700.00)**	**$ (33,423.42)**	**91.20%**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
Development Services Expenditures					
Maintenance Expenditures					
95-08-57010 Depreciation	0.00	0.00 $	0.00 $	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Development Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Municipal Court Expenditures					
Maintenance Expenditures					
95-09-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Municipal Court Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Administration Expenditures					
Maintenance Expenditures					
95-11-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Administration Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Police Expenditures					
Maintenance Expenditures					
95-13-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Library Expenditures					
Maintenance Expenditures					
95-14-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Library Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Animal Services Expenditures					
Maintenance Expenditures					
95-15-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Animal Services Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Park and Facilities Expenditures					
Maintenance Expenditures					
95-16-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fixed Assets (95)

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Park and Facilities Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Streets and Drainage Expenditures					
Maintenance Expenditures					
95-17-57010 Depreciation	0.00	0.00	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Streets and Drainage Expenditures	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total General Fixed Assets Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**
General Fixed Assets Excess of Revenues Over Expenditur	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2022-4 Ending January 31, 2022

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	**$ 0.00**	**$ 1,428,501.65**	**$ 7,029,891.00**	**$ 4,245,051.78**	**39.61%**
Total Expenditures	**$ 0.00**	**$ 594,362.70**	**$ 7,915,579.00**	**$ 2,079,109.09**	**73.73%**
Total Excess of Revenues Over Expenditures	**$ 0.00**	**$ 834,138.95**	**$ (885,688.00)**	**$ 2,165,942.69**	**344.55%**

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 1/1/2022 To 1/31/2022

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65264	C	1/3/2022	185	Sarah Farrell	$595.85	O
	Invoice Nbr - Description			GL Account	Amount	
	0012434198322509--27 - Child Support; 12/12/21 - 1/25/22; 0012434198322509			01-00-21156	$595.85	
65265	C	1/3/2022	446	Vantagepoint Transfer Agents-307537	$947.91	O
	Invoice Nbr - Description			GL Account	Amount	
	Lake Dallas--11 - ICMA Deferred Compensation			01-00-21160	$947.91	
65266	C	1/5/2022	813	Victoria Minton-Beam	$1,377.04	O
	Invoice Nbr - Description			GL Account	Amount	
	0016 - Court Consultant and gas mileage			01-09-53309	$1,377.04	
65267	C	1/14/2022	4	A To T Lamps	$32.00	O
	Invoice Nbr - Description			GL Account	Amount	
	441531 - Street light replacement at Swisher/Shady Shores			01-17-54417	$32.00	
65268	C	1/14/2022	746	Ahern	$1,026.96	O
	Invoice Nbr - Description			GL Account	Amount	
	24424815-001 - Boom lift rented to take down Christmas decorations			01-17-53307	$1,026.96	
65269	C	1/14/2022	749	Anderson's Auto Repair	$381.73	O
	Invoice Nbr - Description			GL Account	Amount	
	122121 - H7 battery, battery			01-13-54402	$381.73	
65270	C	1/14/2022	619	Armstrong Forensic Laboratory, Inc	$440.00	O
	Invoice Nbr - Description			GL Account	Amount	
	206525, 206566 - Drug Screens			01-13-51111	$440.00	
65271	C	1/14/2022	643	Austin Asphalt, Inc	$354.65	O
	Invoice Nbr - Description			GL Account	Amount	
	382318 - restock on pothole materials			20-17-54409	$354.65	
65272	C	1/14/2022	255	Axon Enterprise, Inc.	$986.10	O
	Invoice Nbr - Description			GL Account	Amount	
	INUS037757 - Tech Assuarnce Plan (Tasers)			01-13-52213	$986.10	
65273	C	1/14/2022	97	Bureau Veritas North America	$27,641.76	O
	Invoice Nbr - Description			GL Account	Amount	
	Lake Dallas--04 - Nov-Dec 2021 plan review and inspection services			01-08-53317	$27,641.76	
65274	C	1/14/2022	632	Calibre Press	$259.00	O
	Invoice Nbr - Description			GL Account	Amount	
	2137080 - Seminar			01-13-52206	$259.00	
65275	C	1/14/2022	37	Centerline Supply	$1,037.40	O
	Invoice Nbr - Description			GL Account	Amount	
	ORD0052263 - New public parking signs			01-17-54417	$1,037.40	
65276	C	1/14/2022	874	Cintas Fire Protection	$1,189.91	O
	Invoice Nbr - Description			GL Account	Amount	

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

For The Date Range From 1/1/2022 To 1/31/2022

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	0F77066155 - Fire extinguisher inspections for City Hall and PD				01-11-54400	$615.65		
	0F77066155 - Fire extinguisher inspections for City Hall and PD				01-13-54400	$574.26		
65277	**C**	**1/14/2022**	**555**	**Clean & Green Car Wash**			**$42.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	466 - Car wash				01-13-54402	$42.00		
65278	**C**	**1/14/2022**	**74**	**Denton Record-Chronicle**			**$33.30**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	2030--10 - DRC Publication Alcohol SUP Amendments				01-08-52205	$33.30		
65279	**C**	**1/14/2022**	**544**	**ESI Networks**			**$451.19**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	23241 - WGP Internet access; cloud software license; equipment upgrade				31-16-54405	$451.19		
65280	**C**	**1/14/2022**	**91**	**First Check App Screening**			**$77.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	20292 - Lindamood and Greenwood history reports/SSN search				01-16-51111	$34.00		
	20292 - Lindamood and Greenwood history reports/SSN search				01-11-51111	$43.00		
65281	**C**	**1/14/2022**	**95**	**Galls, LLC**			**$20.40**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	020071897 - uniforms				01-13-52204	$20.40		
65282	**C**	**1/14/2022**	**877**	**Huffines**			**$25.89**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	6562752 - Key replacement				01-13-54402	$25.89		
65283	**C**	**1/14/2022**	**875**	**Linde Liquid Gas and Equipment**			**$173.58**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	66866707 - Annual expense for refillable tanks for welder				01-16-54403	$173.58		
65284	**C**	**1/14/2022**	**225**	**North Texas Tollway Authority**			**$24.22**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	805422972--06 - Tolls				01-17-52201	$24.22		
65285	**C**	**1/14/2022**	**155**	**Primacare Medical Centers**			**$265.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	0011000000274965--05 - Physicals/drug screen (Payeur, Thomas, Sims)				01-13-51111	$265.00		
65286	**C**	**1/14/2022**	**238**	**Quill Corporation**			**$57.99**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	20753561 - Paper Towels				01-14-52201	$57.99		
65287	**C**	**1/14/2022**	**341**	**Reynolds Asphalt & Construction Co.**			**$65.40**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	104946 - Asphalt repair on Wildwood Drive				20-17-54409	$65.40		

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

For The Date Range From 1/1/2022 To 1/31/2022

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65288	**C**	**1/14/2022**	**185**	**Sarah Farrell**	**$595.85**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	0012434198322509--28 - Child Support; 12/26/21-1/08/22; 0012434198322509			01-00-21156	$595.85	
65289	**C**	**1/14/2022**	**876**	**Susan Greenwood**	**$55.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas - Reimbursement for payment to Texas Court Clerks Association			01-09-52206	$55.00	
65290	**C**	**1/14/2022**	**487**	**Texas Municipal Human Resources Association**	**$75.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	77063--02 - Membership			01-11-52206	$75.00	
65291	**C**	**1/14/2022**	**777**	**The Reinalt-Thomas Corporation**	**$589.50**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	43481--01 - replacement tire			01-17-54402	$589.50	
65292	**C**	**1/14/2022**	**346**	**Two Steppin' Towing**	**$85.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas - Towing			01-13-54402	$85.00	
65293	**C**	**1/14/2022**	**178**	**Utility Data Systems, Inc**	**$1,206.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	21912, 21879 - MCRS SQL Hosted Version			22-09-53308	$1,206.00	
65294	**C**	**1/14/2022**	**873**	**Winston Edmondson**	**$122.85**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas - Reimbursement for Travel/School			01-13-52206	$122.85	
65295	**C**	**1/25/2022**	**5**	**Adams Exterminating Company**	**$62.80**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	910138 - Quaterly Extermination Service			01-11-54400	$62.80	
65296	**C**	**1/25/2022**	**812**	**Android World, Inc.**	**$9,000.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	AWF-2021-12 - Interim Finance Director Consulting			01-11-53309	$9,000.00	
65297	**C**	**1/25/2022**	**874**	**Cintas Fire Protection**	**$216.20**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	0F77577181 - Fire Extinguisher Inspections			01-14-54400	$86.48	
	0F77577181 - Fire Extinguisher Inspections			01-15-54400	$129.72	
65298	**C**	**1/25/2022**	**55**	**City of Corinth**	**$109,217.25**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	INV10110 - Fire Contract Fee			01-11-53314	$109,217.25	
65299	**C**	**1/25/2022**	**555**	**Clean & Green Car Wash**	**$105.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	476, 475 - Car Washes			01-08-54402	$21.00	
	476, 475 - Car Washes			01-13-54402	$84.00	

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For The Date Range From 1/1/2022 To 1/31/2022

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65300	**C**	**1/25/2022**	**95**	**Galls, LLC**	**$553.35**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	020119155 - uniforms			01-13-52204	$553.35	
65301	**C**	**1/25/2022**	**40**	**Lake Cities Chamber**	**$175.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	3876a - Annual Membership Dues			01-07-52207	$175.00	
65302	**C**	**1/25/2022**	**137**	**Lake Cities Municipal Utility Authority**	**$1,496.33**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas--25 - Water Utilities			01-15-53301	$184.92	
	Lake Dallas--25 - Water Utilities			31-16-54405	$675.75	
	Lake Dallas--25 - Water Utilities			01-11-53301	$330.94	
	Lake Dallas--25 - Water Utilities			01-14-53301	$83.10	
	Lake Dallas--25 - Water Utilities			01-17-53301	$221.62	
65303	**C**	**1/25/2022**	**820**	**LifeWorks**	**$240.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	1635221 - EAP Insurance			01-11-51108	$19.20	
	1635221 - EAP Insurance			35-13-51108	$4.80	
	1635221 - EAP Insurance			01-09-51108	$4.80	
	1635221 - EAP Insurance			01-13-51108	$115.20	
	1635221 - EAP Insurance			01-14-51108	$28.80	
	1635221 - EAP Insurance			01-15-51108	$19.20	
	1635221 - EAP Insurance			01-16-51108	$4.80	
	1635221 - EAP Insurance			01-17-51108	$24.00	
	1635221 - EAP Insurance			01-08-51108	$19.20	
65304	**C**	**1/25/2022**	**111**	**Nichols, Jackson, Dillard**	**$4,212.02**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	37777--01 - Legal Services; Prosecutor			01-11-53304	$3,064.66	
	37777--01 - Legal Services; Prosecutor			01-09-53320	$1,147.36	
65305	**C**	**1/25/2022**	**225**	**North Texas Tollway Authority**	**$20.04**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas - Tolls			01-17-54402	$20.04	
65306	**C**	**1/25/2022**	**499**	**Texas Municipal League Intergovernmental Risk Pool**	**$27,404.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	3919 - Quarterly Worker's Comp/Liability Insurance			01-11-53313	$27,404.00	
65307	**C**	**1/25/2022**	**769**	**Trans Union**	**$316.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	46-3901689 - Subscription			01-13-52213	$316.00	
65308	**C**	**1/31/2022**	**11**	**Alexander Tent Rentals**	**$730.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Lake Dallas - Tent Rental for Mardi Gras			21-05-52221	$730.00	

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
65309	**C**	**1/31/2022**	**285**	**Awesome Parties & Events**	**$920.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	4496976 - 2 Balloon Artists for Mardi Gras			21-05-52221	$920.00	
65310	**C**	**1/31/2022**	**858**	**Bibliotheca LLC**	**$728.63**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	INV-US49906; INV-US 50858 - Books, audiobooks, ebook license			01-14-52215	$550.80	
	INV-US49906; INV-US 50858 - Books, audiobooks, ebook license			01-14-52215	$177.83	
65311	**C**	**1/31/2022**	**84**	**McCreary, Veselka, Bragg & Allen**	**$3,832.88**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$56.89	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$332.31	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$2,703.49	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$54.12	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$167.70	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$74.70	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$123.00	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$168.27	
	240160,241163,241525,242565, 2 - Collection Agency for Court			22-09-53308	$152.40	
65312	**C**	**1/31/2022**	**287**	**Texas Entertainment Group**	**$2,555.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	13455 - Bunjee Jump; rock climbing wall; generator for Mardi Gras			21-05-52221	$2,555.00	
160-220111	**E**	**1/11/2022**	**160**	**TMRS**	**$15,339.56**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	TMRS202201 - TMRS Payment Jan2022			01-00-21155	$15,339.56	
248-220103	**E**	**1/3/2022**	**248**	**Dearborn National Life Insurance Company**	**$1,314.20**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	DB202201 - Life Insurance Jan2022			01-16-51108	($23.42)	
	DB202201 - Life Insurance Jan2022			01-11-51108	$162.72	
	DB202201 - Life Insurance Jan2022			01-13-51108	$393.93	
	DB202201 - Life Insurance Jan2022			01-14-51108	$73.97	
	DB202201 - Life Insurance Jan2022			01-15-51108	$51.46	
	DB202201 - Life Insurance Jan2022			35-13-51108	$35.93	
	DB202201 - Life Insurance Jan2022			01-00-21167	$359.01	
	DB202201 - Life Insurance Jan2022			01-08-51108	$134.65	
	DB202201 - Life Insurance Jan2022			01-17-51108	$125.95	
311-20220128	**E**	**1/28/2022**	**311**	**North Dallas Bank & Trust Co.**	**$19,128.90**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	11791944-2022 - Vehicle Loan Payment 1/28/2022				01-17-56532	$1,290.84		
	11791944-2022 - Vehicle Loan Payment 1/28/2022				01-13-56531	$9,069.30		
	11791944-2022 - Vehicle Loan Payment 1/28/2022				01-13-56532	$1,642.88		
	11791944-2022 - Vehicle Loan Payment 1/28/2022				01-17-56531	$7,125.88		
41-154-202201	**E**	**1/31/2022**	**41**	**Charter Communications**			**$118.56**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	0081154-011022 - Internet for PW Yard Jan2022				01-17-53301	$118.56		
41-463-202201	**E**	**1/24/2022**	**41**	**Charter Communications**			**$750.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	0098463-010522 - Fiber Services at City Hall Jan2022				01-13-53301	$415.00		
	0098463-010522 - Fiber Services at City Hall Jan2022				01-11-53301	$335.00		
41-926-202201	**E**	**1/31/2022**	**41**	**Charter Communications**			**$122.18**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	0070926-011222 - Cable at City Hall Jan2022				01-11-53301	$122.18		
454-220112A	**E**	**1/12/2022**	**454**	**EFTPS**			**$163.50**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	FedTax20220112A - Payroo Tax Payment 1/12/2022				01-00-21151	$163.50		
454-220112B	**E**	**1/12/2022**	**454**	**EFTPS**			**$10,121.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	FedTax20220122B - Payroll Tax 1/22/2022				01-00-21151	$10,121.00		
454-220119	**E**	**1/19/2022**	**454**	**EFTPS**			**$53.61**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	941-2021Q4 - Form 941 Payment 2021Q4				01-00-21151	$53.61		
454-220124	**E**	**1/24/2022**	**454**	**EFTPS**			**$1,179.41**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	941Pen2021Q3 - Late penalties for 2021Q3 payroll tax payments				01-11-53355	$1,179.41		
454-220127	**E**	**1/27/2022**	**454**	**EFTPS**			**$16,115.36**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	FedTax20220127 - Payroll Tax Payment 1/27/2022				01-00-21151	$16,115.36		
494-220124	**E**	**1/24/2022**	**494**	**Texas Workforce Commission**			**$641.30**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	TWC202201 - Unemployment Tax Payment for 2021Q4				01-00-21145	$641.30		
617-220128	**E**	**1/28/2022**	**617**	**Dental Select**			**$1,564.31**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	Dental20220128 - Dental Insurance Jan2022				01-00-21158	$722.32		
	Dental20220128 - Dental Insurance Jan2022				01-11-53333	$20.00		
	Dental20220128 - Dental Insurance Jan2022				01-15-51108	$66.98		
	Dental20220128 - Dental Insurance Jan2022				01-16-51108	$58.38		
	Dental20220128 - Dental Insurance Jan2022				01-14-51108	$37.76		

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	Dental	20220128 - Dental Insurance Jan2022		01-13-51108	$307.84		
	Dental	20220128 - Dental Insurance Jan2022		01-11-51108	$62.68		
	Dental	20220128 - Dental Insurance Jan2022		01-08-51108	$125.36		
	Dental	20220128 - Dental Insurance Jan2022		35-13-51108	$29.19		
	Dental	20220128 - Dental Insurance Jan2022		01-17-51108	$133.80		
630-220104	**E**	**1/4/2022**	**630**	**Discovery Benefits**		**$440.77**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	HSAFSA20220104 - Health Savings Plan Payment 1/4/2022			01-15-51108	$55.95		
	HSAFSA20220104 - Health Savings Plan Payment 1/4/2022			01-00-21168	$196.00		
	HSAFSA20220104 - Health Savings Plan Payment 1/4/2022			01-13-51108	$67.65		
	HSAFSA20220104 - Health Savings Plan Payment 1/4/2022			01-11-51108	$51.71		
	HSAFSA20220104 - Health Savings Plan Payment 1/4/2022			01-08-51108	$69.46		
630-220114	**E**	**1/14/2022**	**630**	**Discovery Benefits**		**$440.77**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	HSAFSA20220114 - Health Savings Plan Payment 1/14/2022			01-00-21168	$196.00		
	HSAFSA20220114 - Health Savings Plan Payment 1/14/2022			01-13-51108	$67.65		
	HSAFSA20220114 - Health Savings Plan Payment 1/14/2022			01-15-51108	$55.95		
	HSAFSA20220114 - Health Savings Plan Payment 1/14/2022			01-08-51108	$69.46		
	HSAFSA20220114 - Health Savings Plan Payment 1/14/2022			01-11-51108	$51.71		
630-220126	**E**	**1/26/2022**	**630**	**Discovery Benefits**		**$440.77**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	HSAFSA20220126 - Helath Saviings Plan Payment 1/26/2022			01-15-51108	$55.95		
	HSAFSA20220126 - Helath Saviings Plan Payment 1/26/2022			01-13-51108	$67.65		
	HSAFSA20220126 - Helath Saviings Plan Payment 1/26/2022			01-11-51108	$51.71		
	HSAFSA20220126 - Helath Saviings Plan Payment 1/26/2022			01-08-51108	$69.46		
	HSAFSA20220126 - Helath Saviings Plan Payment 1/26/2022			01-00-21168	$196.00		
630-Adm2201	**E**	**1/25/2022**	**630**	**Discovery Benefits**		**$77.50**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	1900058554 - HSAFSA Adm Fees Jan 2022			01-11-53333	$77.50		
Aflac	**E**	**1/31/2022**	**8**	**Aflac**		**$615.88**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	808800 - Supplemental Health			01-00-21167	$615.88		
Atmos	**E**	**1/10/2022**	**21**	**Atmos Energy**		**$64.66**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	4035195643--12 - Utilities for 303 Alamo			01-11-53301	$64.66		

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Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Card Service Center	**E**	**1/14/2022**	**81**	**Card Service Center**	**$1,436.03**	**O**

Invoice Nbr - Description	GL Account	Amount
2351 - Kids n Cops; notary	28-13-53398	$1,324.03
2351 - Kids n Cops; notary	01-13-52207	$112.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Card Service Center	**E**	**1/14/2022**	**81**	**Card Service Center**	**$609.53**	**O**

Invoice Nbr - Description	GL Account	Amount
2377--04 - Programming supplies and book processing materials; PLANT luncheon and meeting; Spectrum; book shipping; ADT	01-14-52206	$20.00
2377--04 - Programming supplies and book processing materials; PLANT luncheon and meeting; Spectrum; book shipping; ADT	01-14-53323	$75.98
2377--04 - Programming supplies and book processing materials; PLANT luncheon and meeting; Spectrum; book shipping; ADT	01-14-52202	$38.76
2377--04 - Programming supplies and book processing materials; PLANT luncheon and meeting; Spectrum; book shipping; ADT	01-14-53301	$451.82
2377--04 - Programming supplies and book processing materials; PLANT luncheon and meeting; Spectrum; book shipping; ADT	01-14-52201	$22.97

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Card Service Center	**E**	**1/14/2022**	**81**	**Card Service Center**	**$489.22**	**O**

Invoice Nbr - Description	GL Account	Amount
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52201	$130.10
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52000	$18.29
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52201	$36.94
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52201	$20.88
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52000	$33.49
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52000	$80.97
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52000	$8.39
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52201	$104.74
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52000	$19.96
2450--01 - steno pads; calendars; batteries; paper plates; alarm permit stickers; bluray disc; printer ink; pens	01-13-52000	$35.46

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
Card Service Center	**E**	**1/14/2022**	**81**	**Card Service Center**	**$2,383.22**	**O**

Invoice Nbr - Description	GL Account	Amount
2427--04 - Cleaning supplies; sat carriers; vet bill; display; new landline phone	01-15-52000	$89.95

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
				2427--04 - Cleaning supplies; sat carriers; vet bill; display; new landline phone	01-15-53309	$2,000.00		
				2427--04 - Cleaning supplies; sat carriers; vet bill; display; new landline phone	01-15-52201	($36.01)		
				2427--04 - Cleaning supplies; sat carriers; vet bill; display; new landline phone	32-15-53342	$31.37		
				2427--04 - Cleaning supplies; sat carriers; vet bill; display; new landline phone	01-15-52201	$198.31		
				2427--04 - Cleaning supplies; sat carriers; vet bill; display; new landline phone	01-15-52201	$99.60		
CenturyLink	**E**	**1/10/2022**	**39**	**Centurylink**			**$353.15**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	300006729, 300006727--01 - Utilities				01-11-53301	$160.19		
	300006729, 300006727--01 - Utilities				01-11-53301	$192.96		
Enterprise Fleet	**E**	**1/24/2022**	**837**	**Enterprise Fleet Management**			**$15,563.37**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-08-56531	$860.04		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-08-56532	$130.54		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-13-54402	$176.07		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-17-54402	$628.57		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-13-56531	$13,512.85		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-08-54402	$141.52		
	2688 - Lease vehicles--initial payment on new PD vehicle; principle, interest, management and maintenance fees for all lease vehicles				01-13-56532	$113.78		
Enterprise Fleet Management	**E**	**1/20/2022**	**837**	**Enterprise Fleet Management**			**$4,514.17**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-08-56532	$130.54		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-13-56531	$713.80		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-08-56531	$860.04		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-08-54402	$147.52		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-17-54402	$1,982.84		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-13-54402	$587.18		
	2690 - Lease vehicles (principle, interest, management and maintenance fees)				01-13-56532	$92.25		
Exxon Mobil	**E**	**1/11/2022**	**187**	**Wex Bank**			**$2,613.96**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		

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Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	0496007271083--01 - Fuel			01-13-52208	$1,851.91		
	0496007271083--01 - Fuel			01-17-52208	$762.05		
Exxon Mobil	**E**	**1/31/2022**	**187**	**Wex Bank**		**$2,419.28**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	77720762 - Fuel			01-17-52208	$739.87		
	77720762 - Fuel			01-13-52208	$1,679.41		
Eye Med	**E**	**1/25/2022**	**207**	**Fidelity Security Life Insurance Co.**		**$182.02**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	165094644 - Vision Insurance			01-00-21166	$182.02		
Home Depot	**E**	**1/1/2022**	**114**	**Home Depot Credit Services**		**$4,149.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	3972110, 1902955, 8903224 - Animal Shelter Outbuilding; credit			01-15-55506	$4,149.00		
Leisure Interactive	**E**	**1/10/2022**	**141**	**Leisure Interactive, LLC**		**$484.73**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	30289 - Reservation Fees WGP			31-16-52207	$484.73		
Local Circuit	**E**	**1/25/2022**	**64**	**Local Circuit**		**$5,863.99**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	3142, 3143, 3139, 3177, 3135 - ProtectIT Managed services, site and infrastructure			01-15-54406	$185.00		
	3142, 3143, 3139, 3177, 3135 - ProtectIT Managed services, site and infrastructure			01-14-54406	$911.00		
	3142, 3143, 3139, 3177, 3135 - ProtectIT Managed services, site and infrastructure			01-17-54406	$150.00		
	3142, 3143, 3139, 3177, 3135 - ProtectIT Managed services, site and infrastructure			01-13-54406	$1,779.50		
	3142, 3143, 3139, 3177, 3135 - ProtectIT Managed services, site and infrastructure			01-11-54406	$2,838.49		
Lowes	**E**	**1/14/2022**	**70**	**Lowes Business Account**		**$2,434.51**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	74409, 12172--01 - Paint and supplies for City Hall Project			01-11-54400	$2,434.51		
Lowe's	**E**	**1/14/2022**	**70**	**Lowes Business Account**		**$2,434.51**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
Lowe's	**E**	**1/14/2022**	**70**	**Lowes Business Account**		**$2,434.51**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
New Benefits	**E**	**1/10/2022**	**94**	**New Benefits, Ltd**		**$247.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	NB4400BS-1013175 - Insurance			01-13-51108	$114.00		
	NB4400BS-1013175 - Insurance			01-15-51108	$19.00		
	NB4400BS-1013175 - Insurance			01-17-51108	$38.00		
	NB4400BS-1013175 - Insurance			01-14-51108	$9.50		
	NB4400BS-1013175 - Insurance			01-08-51108	$38.00		

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

For The Date Range From 1/1/2022 To 1/31/2022

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

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	NB4400BS-1013175 - Insurance			01-11-51108	$28.50		
Quadient Leasing	**E**	**1/31/2022**	**659**	**Quadient Leasing USA, Inc.**		**$98.40**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	N9196528 - Monthly rental of postage meter			01-11-52203	$98.40		
Quadient Postage	**E**	**1/13/2022**	**771**	**Quadient Postage Funding**		**$46.70**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	7900044035080757--03 - Postage-late fee			01-11-52203	$15.56		
	7900044035080757--03 - Postage-late fee			01-09-52203	$15.57		
	7900044035080757--03 - Postage-late fee			01-08-52203	$15.57		
QuikTrip	**E**	**1/10/2022**	**187**	**Wex Bank**		**$170.90**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	0496003192093--02 - Fuel			01-13-52208	$170.90		
Staples	**E**	**1/25/2022**	**507**	**Staples Advantage**		**$1,162.55**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	806-8567, 6157, 6386, 5747 - Coffee, coffee supplies; correction tape; post-its; wall calendar; toner; folders; cleaners and gloves			01-11-52000	$111.89		
	806-8567, 6157, 6386, 5747 - Coffee, coffee supplies; correction tape; post-its; wall calendar; toner; folders; cleaners and gloves			01-11-52201	$50.98		
	806-8567, 6157, 6386, 5747 - Coffee, coffee supplies; correction tape; post-its; wall calendar; toner; folders; cleaners and gloves			01-11-52000	$222.96		
	806-8567, 6157, 6386, 5747 - Coffee, coffee supplies; correction tape; post-its; wall calendar; toner; folders; cleaners and gloves			01-17-52201	$61.76		
	806-8567, 6157, 6386, 5747 - Coffee, coffee supplies; correction tape; post-its; wall calendar; toner; folders; cleaners and gloves			01-17-52000	$182.22		
	806-8567, 6157, 6386, 5747 - Coffee, coffee supplies; correction tape; post-its; wall calendar; toner; folders; cleaners and gloves			01-08-52201	$532.74		
TML Health	**E**	**1/27/2022**	**429**	**TML Multistate Intergovernmental Emp Benefits Pool**		**$26,979.58**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	PLAKEDA12202 - Health Insurance			01-16-51108	$1,291.68		
	PLAKEDA12202 - Health Insurance			01-11-51108	$725.68		
	PLAKEDA12202 - Health Insurance			01-08-51108	$4,713.40		
	PLAKEDA12202 - Health Insurance			01-13-51108	$10,544.92		
	PLAKEDA12202 - Health Insurance			01-14-51108	$2,222.80		
	PLAKEDA12202 - Health Insurance			01-15-51108	$2,222.80		
	PLAKEDA12202 - Health Insurance			35-13-51108	$1,111.40		
	PLAKEDA12202 - Health Insurance			01-17-51108	$4,145.40		
	PLAKEDA12202 - Health Insurance			01-11-51108	$1.50		
TMRS202201A	**E**	**1/11/2022**	**160**	**TMRS**		**$31,774.87**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	TMRS202201A - TMRS Payment 1/11/2022			01-00-21155	$31,774.87		

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

For The Date Range From 1/1/2022 To 1/31/2022

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
TXU	**E**	**1/12/2022**	**527**	**TXU Energy**	**$7,235.35**	**O**

Invoice Nbr - Description	GL Account	Amount
054577880042 - Electric Utilities	01-17-53302	$4,963.43
054577880042 - Electric Utilities	01-15-53301	$376.74
054577880042 - Electric Utilities	01-11-53301	$765.55
054577880042 - Electric Utilities	31-16-54405	$420.27
054577880042 - Electric Utilities	01-14-53301	$611.33
054577880042 - Electric Utilities	01-17-53301	$98.03

Ubeo	**E**	**1/10/2022**	**561**	**UBEO**	**$1,870.00**	**O**

Invoice Nbr - Description	GL Account	Amount
30677600 - Printers	01-09-52203	$38.44
30677600 - Printers	01-08-52203	$449.85
30677600 - Printers	01-15-52203	$54.71
30677600 - Printers	01-11-52203	$851.35
30677600 - Printers	01-14-52203	$193.90
30677600 - Printers	01-13-52203	$281.75

Verizon	**E**	**1/12/2022**	**183**	**Verizon Wireless**	**$1,071.17**	**O**

Invoice Nbr - Description	GL Account	Amount
9895763950 - Monthly Mobile Charges	01-11-52216	$78.21
9895763950 - Monthly Mobile Charges	01-08-52216	$40.22
9895763950 - Monthly Mobile Charges	01-15-52216	$37.99
9895763950 - Monthly Mobile Charges	01-14-52216	$39.99
9895763950 - Monthly Mobile Charges	01-17-52216	$40.22
9895763950 - Monthly Mobile Charges	01-13-52216	$834.54

WalMart	**E**	**1/1/2022**	**184**	**Walmart Community**	**$217.47**	**O**

Invoice Nbr - Description	GL Account	Amount
629682--04 - Cat food; disinfectant; food for library event	01-14-52201	$46.06
629682--04 - Cat food; disinfectant; food for library event	01-15-52201	$171.41

Cleared	**$0.00**
Outstanding	**$389,951.41**
Void	**$0.00**

State of Texas
County of Denton
City of Lake Dallas

The Lake Dallas City Council met in a regular called meeting on February 10, 2022, 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 Nolan called the meeting to order at 6:01 p.m.

1. **Roll Call**

Andi Nolan	Mayor
Megan Ray	Councilmember 1
Brian Bailey	Councilmember 2
Cheryl McClain	Councilmember.3
Charlie Price	Councilmember 4
Adam Peabody	Councilmember 5

Absent: None

Staff Present: City Secretary Codi Delcambre, City Attorney Kevin Laughlin, Public Works Superintendent Layne Cline, Det. Brenda Hall, Development Services Director Angie Manglaris, and City Manager Kandace Lesley.

Early Work Session

1. **Clarification of Consent or General Items listed on Today's City Council Meeting Agenda for February 10, 2022.**

   Council reviewed the Consent or General Items listed on Today's City Council Meeting Agenda for February 10, 2022.

2. **Receive a presentation and hold a discussion Cap Stone Fire Service Study.**

   Council received a presentation regarding Cap Stone Fire Service Study from Asst. Chief Chad Thiessen.

3. **Receive a report and hold a discussion regarding property maintenance abatement and revitalization in 2022.**

   Council received a presentation regarding property maintenance abatement and revitalization in 2022 from Director of Development Services Angie Manglaris.

4. **Receive a report and hold a discussion regarding City Councilmembers as Liaisons to Boards and Commissions**.

Council received a presentation regarding City Councilmembers as Liaisons to Boards and Commissions from City Manger Kandace Lesley. Council decided against Councilmember as Liaisons to Boards and Commissions.

5. **Receive a report and hold a discussion regarding the Fourth of July event.**

Council discussed the date for the Fourth of July event. It was decided that the 2022 Fourth of July event will be held on Saturday July 2, 2022.

Open Session

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

Mayor Nolan called the meeting to order at 7:07 p.m.

2. **Invocation and Pledges of Allegiance**

Adam Peabody led the invocation and the pledges.

3. **Announcements & Special Recognitions**.

a. **City Manager's Report**
- Staff did a great job during the critical incident for the winter ice event
- Early voting begins February 14, City Hall is a polling place for both parties
- Working on the Carnival

4. **Citizen Agenda & Public Comments**

Mayor Nolan opened the Visitors/Citizens Agenda.

Kristy Bleau of 301 S Lakeview stated that she would like to thank the Public Work crew for all their hard work last week during the winter storm. She stated that the city did a better job of getting information out regarding the winter storm.

5. **Consider and Act on the Consent Agenda**
   a. **Consider approval of the December financial report.**
   b. **Consider approval of the City Council minutes for the January 27, 2022 meetings.**
   c. **Consider approval on second reading of a resolution authorizing a project of the Lake Dallas Community Development Corporation requiring an expenditure exceeding $10,000 pursuant to Texas Local Government Code Section 505.158 relating to the asbestos removal and demolition of the structure at 1000-1002 S. Stemmons Freeway, a LDCDC-owned property.**
   d. **Consider approval on second reading of a resolution authorizing a project of the Lake Dallas Community Development Corporation including a grant exceeding $10,000 pursuant to Texas Local Government Code Section 505.158 relating to the sale and development of the property located at 312 Main Street.**

e. **Receive and accept from the Chief of Police the Report the Lake Dallas Police Department's Annual Compliance Report under the Texas Code of Criminal Procedure (CCP) Section 2.131 through 2.138 prohibiting Racial Profiling.**
f. **Consider and take appropriate action to excuse Councilmember Peabody's absence from the January 27, 2022, regular meeting**

Councilmember Price asked to remove item 5A from the agenda and to place it on the next Council meeting agenda.

Motion: to approve consent agenda items 5B-5F was made by Councilmember Ray and second by Councilmember McClain

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

Motion Passed 5-0

6. **Consider and act on approving a Resolution appointing member to various positions on the Board of Adjustment.**

Motion: approve a resolution appointing Clyde Fisher to Alternate Member Place 2 on the Board of Adjustment was made by Councilmember Price and second by Councilmember Ray.

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

Motion Passed 4-0

7. **Mayor & Council Member Announcements**

Councilmember McClain
- Water tower update
- City Sponsor Blood Drive
- Warming Center
- Food Trucks/Willow Grove Park Events

Councilmember Price
- Six month review of City Manger

Councilmember Peabody
- Review of noise ordinance- enforcement times
- Increasing the minimum square foot of R6000 and R7200

8. **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.

9. Return to Open Session

No executive session.

10. Adjournment

Mayor Nolan adjourned the meeting at 7:59 p.m.

Approved:

_____

Andi Nolan, Mayor

Attest:

_____

Codi Delcambre, City Secretary

AGENDA ITEM 5C

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 10. 2022**

Cancelling the May 7, 2022 General Election

DESCRIPTION:

Consider the approval of an ordinance cancelling the May 7, 2022, General Election for City Officers; ordering that each unopposed candidate be declared elected to office; and ordering the posting of this at each polling place on election day.

BACKGROUND INFORMATION:

On January 27, 2022, the Council approved an ordinance calling for a General Municipal Election for the purpose of election of Mayor and Councilmembers to Places 2 and 4. The filing deadline for the election was on Friday, February 18, 2022 at 5:00 p.m. None of the positions are opposed, therefore a Certification of Unopposed Candidates has been issued in accordance with Section 2.052 of Election Code. Upon receipt of the certifications, the Council may declare each unopposed candidate elected and cancel the general election. The unopposed candidates will be issued their certificate of election and take their oath of office after the May 7th election date.

FINANCIAL CONSIDERATION:

None

RECOMMENDED MOTIONS:

I move to approvethe ordinance cancelling the May 7, 2022 and declaring the election of the unopposed candidates as presented.

ATTACHMENT(S):

1. Certification of Unopposed Candidates
2. Ordinance canceling the May 7, 2022 General Election

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2022-

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, CANCELING THE MAY 7, 2022, GENERAL ELECTION FOR CITY OFFICERS; ORDERING THAT EACH UNOPPOSED CANDIDATE BE DECLARED ELECTED TO OFFICE; ORDERING THE POSTING OF THIS ORDINANCE AT EACH POLLING PLACE ON ELECTION DAY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on January 27, 2022, the City Council ordered a general election to be held on May 7, 2022, for the purpose of electing the Mayor and Councilmembers to Places 2 and 4 on the Council; and

WHEREAS, the filing deadlines for placement on the ballots and declaration of write-in candidacy have passed; and

WHEREAS, the City Council has received the City Secretary's written certification that each candidate is unopposed for the election; and

WHEREAS, in these circumstances, Texas Election Code §2.053 authorizes a governing body to adopt an order declaring each unopposed candidate elected to office and cancel the general election.

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

SECTION 1. Having received the certification from the City Secretary that the following candidates are unopposed in the May 7, 2022, general election, the following people are hereby declared elected to the specified offices and shall be issued a certificate of election after Election Day in accordance with the Texas Election Code.

Andi Nolan, Mayor
Kristy Bleau, Place 2
Rudy Vrba, Place 4

SECTION 2. The City Secretary shall post a copy of this resolution at the designated polling place on May 7, 2022, as required by the Texas Election Code.

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS ON THE 10TH DAY OF MARCH 2022.

APPROVED:

_____
Andi Nolan, Mayor

ATTEST:

_____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

_____
Kevin B. Laughlin, City Attorney
(kbl:3/4/2022:128156)

AGENDA ITEM 6

CITY COUNCIL
AGENDA MEMO

Prepared By: Kandace Lesley, City Manager **March 10, 2022**

Fiscal Year 2020-2021 Annual Audit

DESCRIPTION:

Receive and accept the annual audited financial statements for Fiscal Year 2020-2021.

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 2019-2020 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.

FINANCIAL CONSIDERATION:

None

RECOMMENDED MOTIONS:

I move to **approve/deny** the acceptance of the annual audited financial statements for Fiscal Year 2020-2021 as prepared by our independent auditor.

ATTACHMENT(S):

1. Fiscal Year 2020-2021 Audit Report for General Government Funds
2. Fiscal Year 2020-2021 Audit Report for the Lake Dallas Community Development Corporation Fund

CITY OF LAKE DALLAS, TEXAS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2021

CITY OF LAKE DALLAS, TEXAS
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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* 77

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Members:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
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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
FAX (940) 383-4746

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, 2021, 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, 2021, 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 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 February 11, 2022 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, PC
Denton, Texas

February 11, 2022

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, 2021. 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, 2021 by $8,379,893.
- The City's total net position increased by $1,082,440 during the fiscal year from the results of current year operations.
- As of September 30, 2021, the City of Lake Dallas's governmental funds reported a combined ending fund balance of $5,107,731, an increase of $664,861 in comparison with the beginning of the period.
- The general fund fund balance decreased $176,292, from a fund balance of $2,728,285 at the beginning of the year to an ending fund balance of $2,551,993.
- The general fund fund balance at September 30, 2021 of $2,551,993 represents a reserve of 46.02% current year general fund expenditures.

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 $8,379,893 as of September 30, 2021. 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	
	2020	2021
Current and other assets	$ 4,643,878	$ 5,371,234
Capital assets	8,034,114	7,758,455
Total assets	12,677,992	13,129,689
Deferred outflows of resources	769,528	628,327
Long-term liabilities outstanding	5,203,844	4,545,084
Other liabilities	156,266	222,626
Total liabilities	5,360,110	4,767,710
Deferred inflows of resources	789,957	610,413
Net position:		
Net investment in capital assets	4,612,600	4,662,164
Restricted	546,686	1,721,024
Unrestricted	2,138,167	1,996,705
Total net position	$ 7,297,453	$ 8,379,893

Governmental Activities. The City's general revenues for governmental activities for the years ended September 30, 2020 and 2021 are detailed below (Table 2).

Table 2
General Revenues

	2020	2021
Property taxes, levied for general purposes	$ 2,902,278	$ 3,004,203
Property taxes, levied for debt service	442,845	447,414
Sales taxes	1,261,783	1,283,352
Franchise taxes	449,816	422,987
Hotel occupancy taxes	3,611	17,110
Mixed beverage taxes	23,363	28,708
Investment earnings	39,821	2,338
CLFRF funds	-	998,949
Gain on sale of assets	-	16,311
Miscellaneous	29,109	10,266
	$ 5,152,626	$ 6,231,638

The following table provides a summary of the City's operations for the years ended September 30, 2020 and 2021.

Changes in Net Position

	Governmental Activities	
	2020	2021
Revenues:		
Program revenues:		
Charges for services	$ 967,917	$ 843,766
Operating grants and contributions	507,219	159,137
General revenues:		
Property taxes	3,345,123	3,451,617
Sales taxes	1,261,783	1,283,352
Franchise taxes	449,816	422,987
Hotel occupancy taxes	3,611	17,110
Mixed beverage taxes	23,363	28,708
Investment earnings	39,821	2,338
CLFRF funds	-	998,949
Gain on sale of assets	-	16,311
Other	29,109	10,266
	6,627,762	7,234,541
Expenses:		
Administration	777,091	1,070,265
Tourism	17,828	61,170
City council	4,355	9,766
Public safety	2,793,168	2,772,799
Animal services	257,500	221,482
Library	217,484	234,337
Public works - streets	1,165,383	955,694
Municipal court	138,912	120,921
Parks and facilities	227,138	251,744
Development services	278,845	379,894
Debt service - interest	166,132	110,170
	6,043,836	6,188,242
Transfers in	235,825	36,141
Change in net position	819,751	1,082,440
Net position – October 1 (beginning)	6,477,702	7,297,453
Net position – September 30 (ending)	$ 7,297,453	$ 8,379,893

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 $5,107,731, an increase of $664,861 in comparison with the beginning of the period. Unassigned fund balance available for spending at the City's discretion was $2,519,517. A portion of fund balance is considered nonspendable and not available for new spending because it is restricted for street maintenance ($315,008), restricted for debt service ($190,496), restricted for capital projects ($588,069), restricted for tourism ($48,095), has already been committed to liquidate prepaid items ($34,299) or are special revenue funds that have been restricted or assigned for specific purposes ($1,339,058).

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 $2,519,517, while total fund balance was $2,551,993. The fund balance of the City's general fund decreased by $176,292 during the current period, primarily due to additional administrative and development services expenditures.

General Fund Budgetary Highlights

During the current year, the City Council amended the budget for the General Fund on one occasion.

The original budget for the general fund projected that the activity for the year would decrease available fund balance by $92,601. The available fund balance for the general fund actually decreased in the amount of $176,292 due to greater than expected revenue from property tax and sales tax, offset by lower than expected court fines and higher than expected administrative expenditures.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental activities as of September 30, 2021, amounted to $7,758,455 (net of accumulated depreciation). This amount represents a net decrease of $275,659, or 3.4 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
Council chamber AV upgrade	$ 49,629
Land purchase	42,925
Public safety vehicle	47,923
Public works vehicle	34,420
Carport for public safety vehicles	39,700
Replacement flooring - City Hall	48,073
Total	$ 262,670

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

	Governmental Activities
Land	$ 440,797
Construction in Progress	772,768
Buildings and Improvements	1,792,519
Streets and Parks Infrastructure	4,234,859
Equipment and Vehicles	517,512
Totals	$ 7,758,455

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 $1,330,000, accrued compensated absences of $329,509, equipment loans of $286,667 and general obligation bonds outstanding of $2,070,000, for total long-term debt of $4,016,176. New debt was incurred during the year through an additional equipment loan.

The City's total long-term debt decreased by $544,564 during the current period or 11.94%. 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

Coming off the heels of COVID-19 (Pandemic), major portions of the United States, Mexico and Canada endured Winter Storm Uri and new variants to the COVID-19 virus. To make matters worse, a major power outage occurred during this time as Texans faced record breaking low temperatures, which wreaked havoc upon millions of Texas lives spanning from hours to days. Although these events caused devastation (on various levels), there are "positives" to glean from these experiences. At a minimum, the Pandemic exposed America's supply chain and underserved communities, which led to unexpected funds to local governments including the City of Lake Dallas (City) through the Coronavirus Local & State Fiscal Recovery Fund (a.k.a. "ARP"). Additionally, Uri exposed a vulnerability to our major electrical power grid here at home drawing attention to needed inter-governmental cooperation.

One major community need exposed by COVID is the availability of internet services. As America adapted to social distancing practices, many businesses and schools had to change how they operate. New standards centered almost solely upon the use of the internet. Unfortunately, as schools and businesses relied heavily upon the internet to continue their operations, students and workers in underserved areas were unable to continue learning and working (respectively) because of the lack of reliable and/or strong internet services. Although the Pandemic exposed major issues in education and teleworking, it highlighted a need that was addressed by the Federal government when they issued ARP dollars to local and state governments.

Regardless of setbacks caused by the Pandemic and effects of critical weather-related incidents, our community had significant achievements regarding broadband, and the local economy and development. Final rules regarding the use of ARP funds by local government allowed the Lake Cities to embark upon the necessary steps to move closer to installation of a fiber ring for connecting and serving all four cities and their citizenry via the use of ARP funds.

An "upswing" in the economy also occurred, which was observed in revenues and development. General Fund Sales Tax revenues increased from $1,051,486 (FY 19-20) to $1,069,460 (FY 20-21). This difference represents an overall 1.7% increase between the two fiscal years. Additionally, the City's property tax rate decreased from $0.644970 to $0.642060 per $100 assessed valuation, which translated to a $0.00291 cent decrease in the tax rate. (The City experienced an increase in property values and new construction.)

On the development side, the City Council approved several new development projects:

New Projects (alpha order):

- 3HConcrete – SUP to allows contractors shop
- Elk Horn Realty – Site Plan for construction of an office and associated storage
- Meritage Homes - Falcon Place – 73 development residential lots
- Perry Custom Homes – Providence Addition – rezoning from C-1 to Residential

Other development items include new home permits and Certificates of Occupancy issuance:

New Home Permits (alpha order):

- Individual owners
- Mentor Custom Homes, Inc.
- Meritage Homes
- Perry Custom Builders
- TD Custom Homes LLC
- TTMJ Assets

Certificate of Occupancy (alpha order):

- Arrington Outdoor Advertising
- Champ Distributing
- Coco Loco Fruit & Snack
- Don Julio Torta and Tacos
- Fallen Ink Tattoo Studio
- Foot Castle
- Good Foot Massage
- Legacy Boxing
- Legacy Nutrition
- Lakeside Liquor Store.
- Metroplex Property Group
- Purple Lilies Photography
- Shushi Q
- VFW Post 10460
- WP Auto Glass

Roadway reconstruction and/or improvement projects were developed with the intent of submitting to Denton County for consideration of their November 2022 Bond Election. The City's goal is to reconstruct certain roads in a manner that improves not only drainage and traffic flow, but to provide pedestrian access. Plan details include moving from asphalt to concrete, as well as the addition of curbs, gutters, storm drainage, street lighting and sidewalks. The improvements intend to remedy deterioration of streets, restoration of proper drainage flows, enhance travel safety, and provide clear and safe designated pedestrian routes.

As we head into FY 2021-2022, the City may anticipate moving forward with presenting the roadway reconstruction/improvement projects to Denton County, finalization of the broadband project (pending contract negotiations), completion of the stormwater utility drainage fee study, steps taken toward revitalization (e.g., abatement of Code issues, new development, restructuring processes and procedures, etc.), and the selection of a new Police Chief and Finance Director.

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, 2021

	Primary Government	Component Unit
	Governmental Activities	Community Development Corporation
ASSETS		
Cash and Investments	$ 4,887,115	$ 316,650
Receivables (net of allowance for uncollectibles):		
Taxes – Ad Valorem	75,520	-
Taxes – Sales	242,768	80,923
Taxes - Mixed Beverage	4,203	-
Taxes - Franchise	29,732	-
Taxes- Occupancy	33,276	-
Other	63,285	-
Prepaid Expenses	34,299	-
Internal Balances	1,036	(1,036)
Capital Assets:		
Land	440,797	1,084,279
Construction in Progress	772,768	-
Buildings and Improvements, net	1,792,519	-
Streets and Parks Infrastructure, net	4,234,859	-
Equipment and Vehicles, net	517,512	-
Total Assets	13,129,689	1,480,816
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on bond refunding	23,874	-
Deferred outflow related to TMRS	570,809	-
Deferred outflow related to OPEB	33,644	-
Total Deferred Outflows of Resources	628,327	-
LIABILITIES		
Accounts Payable	124,582	15,382
Accrued Wages Payable	68,027	-
Accrued Interest Payable	21,567	4,795
Escrowed Funds	8,450	-
Noncurrent Liabilities:		
Due within one year	646,955	30,000
Due in more than one year	3,369,221	655,000
Net pension liability	385,185	-
Net OPEB liability	143,723	-
Total Liabilities	4,767,710	705,177
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow related to TMRS	606,387	-
Deferred inflow related to OPEB	4,026	-
Total Deferred Inflows of Resources	610,413	-
NET POSITION		
Net investment in capital assets	4,662,164	394,484
Restricted for:		
Community Development	-	381,155
Court Security and Technology	73,189	-
Other Purposes	1,647,835	-
Unrestricted Net Position	1,996,705	-
Total Net Position	$ 8,379,893	$ 775,639

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES:				
Administration	$ 1,070,265	$ 44,000	$ 4,500	$ -
Tourism	61,170	36,095	-	-
City Council	9,766	-	-	-
Public Safety	2,772,799	278,831	85,229	-
Animal Services	221,482	12,001	21,487	-
Library	234,337	9,937	35,147	-
Public Works - Streets	955,694	-	12,774	-
Municipal Court	120,921	120,921	-	-
Parks and Facilities	251,744	182,125	-	-
Development Services	379,894	159,856	-	-
Debt Service - Interest and Fees	110,170	-	-	-
Total Governmental Activities	6,188,242	843,766	159,137	-
TOTAL PRIMARY GOVERNMENT	$ 6,188,242	$ 843,766	$ 159,137	$ -
COMPONENT UNIT:				
Community Development Corporation	$ 214,771	$ 4,200	$ -	$ -
TOTAL COMPONENT UNIT	$ 214,771	$ 4,200	$ -	$ -

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
CLFRF Funds
Gain on sale of assets
Miscellaneous
Special item – transfers in (out)
- Total General Revenues and Special Items

Change in Net Position

NET POSITION, October 1 (beginning)
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
$ (1,021,765)	$ -
(25,075)	-
(9,766)	-
(2,408,739)	-
(187,994)	-
(189,253)	-
(942,920)	-
-	-
(69,619)	-
(220,038)	-
(110,170)	-
(5,185,339)	-
(5,185,339)	-
-	(210,571)
-	(210,571)
3,004,203	-
447,414	-
1,283,352	427,784
422,987	-
17,110	-
28,708	-
2,338	280
998,949	-
16,311	-
10,266	-
36,141	(36,141)
6,267,779	391,923
1,082,440	181,352
7,297,453	594,287
$ 8,379,893	$ 775,639

CITY OF LAKE DALLAS, TEXAS
BALANCE SHEET GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

ASSETS	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	$2,256,502	$ 192,309	$ 614,490	$1,823,814	$ 4,887,115
Receivables (net of allowances for uncollectibles):					
Ad Valorem tax	63,251	12,269	-	-	75,520
Sales tax	202,307	-	-	40,461	242,768
Mixed beverage tax	4,203	-	-	-	4,203
Franchise tax	29,732	-	-	-	29,732
Occupancy tax	-	-	-	33,276	33,276
Other	63,285	-	-	-	63,285
Due from other funds	119,041	-	-	25,870	144,911
Due from CDC	1,036	-	-	-	1,036
Prepaid costs	32,476	-	-	1,823	34,299
Total Assets	$2,771,833	$ 204,578	$ 614,490	$1,925,244	$ 5,516,145
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 92,064	$ -	$ 26,421	$ 6,097	$ 124,582
Accrued wages payable	68,027	-	-	-	68,027
Due to other funds	-	2,937	-	141,974	144,911
Escrowed funds	8,450	-	-	-	8,450
Total Liabilities	168,541	2,937	26,421	148,071	345,970
Deferred Inflows of Resources:					
Unavailable Revenue-Property Taxes	51,299	11,145	-	-	62,444
Total Deferred Inflows of Resources	51,299	11,145	-	-	62,444
Fund Balances:					
Nonspendable fund balance:					
Prepaid costs	32,476	-	-	1,823	34,299
Restricted fund balance:					
Restricted for debt service	-	190,496	-	-	190,496
Restricted for capital projects	-	-	588,069	-	588,069
Restricted for court security/technology	-	-	-	73,189	73,189
Restricted for street maintenance	-	-	-	315,008	315,008
Restricted for tourism	-	-	-	48,095	48,095
Restricted for other purposes	-	-	-	1,284,732	1,284,732
Assigned fund balance	-	-	-	54,326	54,326
Unassigned fund balance	2,519,517	-	-	-	2,519,517
Total Fund Balances	2,551,993	190,496	588,069	1,777,173	5,107,731
Total Liabilities, Deferred Inflows and Fund Balances	$2,771,833	$ 204,578	$ 614,490	$1,925,244	$ 5,516,145

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, 2021

Total Fund Balance – Governmental Funds	$ 5,107,731
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statements.	17,302,741
Accumulated depreciation is not reported in the fund financial statements.	(9,544,286)
Bonds payable, certificates of obligation payable, equipment loan payable and compensated absences payable are not reported in the fund financial statements.	(4,016,176)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(21,567)
Property tax revenue reported as unavailable revenue in the fund financial statements was recognized as revenue in the government-wide financial statements.	62,444
Deferred charge on bond refundings is not recognized in the fund financial statements.	23,874
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 $385,185, a Deferred Resource Outflow related to TMRS in the amount of $570,809 and a Deferred Resource Inflow related to TMRS in the amount of $606,387. This amounted to a decrease in Net Position in the amount of $420,763.	(420,763)
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 $143,723, a Deferred Resource Outflow related to OPEB in the amount of $33,644, and a Deferred Resource Inflow related to OPEB in the amount of $4,026. This amounted to a decrease in Net Position in the amount of $114,105.	(114,105)
Net Position of Governmental Activities	$ 8,379,893

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, 2021

	GENERAL FUND	DEBT SERVICE FUND	CAPTIAL PROJECTS FUND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:					
Taxes (ad valorem, sales and other)	$ 4,530,248	$447,829	$ -	$ 231,002	$ 5,209,079
Licenses and permits	165,250	-	-	-	165,250
Charges for services	267,571	-	-	125,820	393,391
Court fines	255,840	-	-	29,285	285,125
CLFRF funds	-	-	-	998,949	998,949
Donations and grants	34,732	-	-	124,405	159,137
Insurance proceeds	556	-	-	-	556
Interest	1,249	242	426	421	2,338
Miscellaneous	9,710	-	-	-	9,710
Total Revenues	5,265,156	448,071	426	1,509,882	7,223,535
Expenditures:					
Administration	1,096,941	-	-	-	1,096,941
Tourism	30,605	-	-	30,565	61,170
City council	9,766	-	-	-	9,766
Public safety	2,559,455	-	-	98,033	2,657,488
Animal services	197,057	-	-	5,400	202,457
Library	259,079	-	-	116	259,195
Public works – streets	474,319	-	4,910	67,438	546,667
Municipal court	116,895	-	-	10,401	127,296
Parks and facilities	102,287	-	-	76,913	179,200
Development services	392,127	-	-	-	392,127
Capital outlay	201,311	-	189,597	37,295	428,203
Debt service:					
Principal retirement	96,303	545,000	-	-	641,303
Interest and fees	9,028	95,280	-	-	104,308
Total Expenditures	5,545,173	640,280	194,507	326,161	6,706,121
Excess of Revenues Over (Under) Expenditures	(280,017)	(192,209)	(194,081)	1,183,721	517,414
Other Financing Resources (Uses):					
Loan proceeds	93,130	-	-	-	93,130
Sale of assets	18,176	-	-	-	18,176
Transfers out	(7,581)	-	-	-	(7,581)
Transfers in	-	36,141	-	7,581	43,722
Total Other Financing Resources (Uses)	103,725	36,141	-	7,581	147,447
Net Change in Fund Balance	(176,292)	(156,068)	(194,081)	1,191,302	664,861
Fund Balance - October 1 (beginning)	2,728,285	346,564	782,150	585,871	4,442,870
Fund Balance - September 30 (ending)	$ 2,551,993	$190,496	$ 588,069	$ 1,777,173	$ 5,107,731

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, 2021

Total Net Change in Fund Balances – Governmental Funds	$	664,861
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.		641,303
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.		428,203
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.		(701,997)
Interest is accrued on outstanding debt in the government-side financial statements, whereas in the fund financial statements interest expenditures are reported when due.		1,440
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.		(5,305)
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.		(93,130)
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.		(3,609)
Basis of capital assets sold are not recorded in the fund financial statements but are shown as a reduction of capital assets in the government-wide financial statements.		(1,865)
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 12/31/20 caused the change in ending net position to increase in the amount of $241,251. Contributions made before the measurement date but during the 2021 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 $88,506. These contributions were replaced with the City's pension expense for the year of $151,727, which caused a decrease in the change in net position. The impact of all of these is to increase net position by $178,030.		178,030
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 12/31/20 caused net position to increase in the amount of $1,236. Contributions made before the measurement date but during the 2021 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 $412. These contributions were replaced with the City's OPEB expense for the year of $19,837, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by $18,189.		(18,189)
Change in Net Position of Governmental Activities	$	1,082,440

CITY OF LAKE DALLAS, TEXAS
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes (ad valorem, sales and other)	$ 4,453,162	$ 4,453,162	$ 4,530,248	$ 77,086
Licenses and permits	107,930	107,930	165,250	57,320
Charges for services	292,733	292,733	267,571	(25,162)
Court fines	316,000	316,000	255,840	(60,160)
CARES funds	-	-	-	-
Donations and grants	29,046	29,046	34,732	5,686
Insurance proceeds	-	-	556	556
Interest	30,000	30,000	1,249	(28,751)
Miscellaneous revenue	12,000	12,000	9,710	(2,290)
Total Revenues	5,240,871	5,240,871	5,265,156	24,285
Expenditures:				
Current:				
Administration	750,097	842,925	1,096,941	(254,016)
Tourism	27,000	27,000	30,605	(3,605)
City council	13,850	13,850	9,766	4,084
Public safety	2,728,014	2,728,014	2,559,455	168,559
Animal services	227,768	227,768	197,057	30,711
Library	275,753	275,753	259,079	16,674
Public works-streets	488,623	488,623	474,319	14,304
Municipal court	131,733	131,733	116,895	14,838
Parks and recreation	120,152	120,152	102,287	17,865
Development services	366,035	366,035	392,127	(26,092)
Debt Service	112,374	112,374	105,331	7,043
Capital Outlay	141,584	141,584	201,311	(59,727)
Total Expenditures	5,382,983	5,475,811	5,545,173	(69,362)
Excess of Revenues over (under) Expenditures	(142,112)	(234,940)	(280,017)	(45,077)
Other Financing Sources (Uses):				
Loan Proceeds	91,160	91,160	93,130	1,970
Sale of Assets	61,000	61,000	18,176	(42,824)
Transfers out	(19,821)	(19,821)	(7,581)	12,240
Transfers in	10,000	10,000	-	(10,000)
Total Other Financing Sources (Uses)	142,339	142,339	103,725	(38,614)
Net Change in Fund Balance	227	(92,601)	(176,292)	(83,691)
Fund Balance – October 1 (beginning)	2,728,285	2,728,285	2,728,285	-
Fund Balance – September 30 (ending)	$ 2,728,512	$ 2,635,684	$ 2,551,993	$ (83,691)

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. Reporting Entity

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 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 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, 2021 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, 2021, the carrying amount of the City's deposits in checking accounts and interest-bearing savings accounts was $602,714 and the bank balance was $669,694. The City's cash deposits at September 30, 2021 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, 2021, the City's cash balances totaled $669,694. 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, 2021, 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, 2021, 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, 2021 are shown below:

Name	Carrying Amount	Market Value
TexPool Investment Pool	$ 2,951,423	$ 2,951,423
LOGIC Investment Pool	308,795	308,795
TexStar Investment Pool	24,608	24,608
Texas Class Investment Pool	998,950	998,950
Total	$ 4,283,776	$ 4,283,776

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, 2021.

- 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 $2,519,517 at September 30, 2021. Prepaid costs of $32,476 are considered nonspendable fund balance.

Special Revenue Funds

The fund balances of the Court Technology Fund and Court Security Fund (totaling $73,189) are shown as restricted for those purposes. The fund balances of the Street Maintenance Tax Fund ($315,008) and the Hotel Occupancy Tax Fund ($48,095) 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, CLFRF Grant and Willow Grove Camping Fees Fund (totaling $1,284,732) 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 $54,326) have been assigned for use in the activities that generated those funds.

Debt Service Funds

The Debt Service Fund has restricted fund balance of $190,496 at September 30, 2021 that is restricted by law for use in retiring long-term debt.

3. RECEIVABLES

Government-wide receivables as of September 30, 2021, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service Fund	Special Revenue Fund	Total
Receivables:				
Property taxes	$ 83,225	$ 16,144	$ -	$ 99,369
Sales taxes	202,307	-	40,461	242,768
Mixed beverage tax	4,203	-	-	4,203
Occupancy tax	-	-	160,199	160,199
Franchise tax	29,732	-	-	29,732
SRO reimbursement	63,285	-	-	63,285
Gross Receivables	382,752	16,144	200,660	599,556
Less: Uncollectible allowance	19,974	3,875	126,923	150,772
Net Total Receivables	$ 362,778	$ 12,269	$ 73,737	$ 448,784

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, 2021, 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	$ -
VAWA Grant	70,068	-
Police Auction	-	119,041
Debt Service Fund	-	-
Total General Fund	141,974	119,041
Special Revenue Fund		
General Fund	-	25,870
Total Special Revenue Fund	-	25,870
Debt Service Fund		
General Fund	2,937	-
Total Debt Service Fund	2,937	-
Total	$ 144,911	$ 144,911

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, 2021 consisted of the following individual amounts:

Fund	Transfers to Other Funds	Transfers from Other Funds
General Fund:		
VAWA Grant	$ 7,581	$ -
Special Revenue Fund:		
VAWA Grant	-	7,581
Total	$ 7,581	$ 7,581

Interfund transfers during the year include the following:

- Transfer of $7,581 from the general fund to the VAWA Grant special revenue to cover excess costs of that grant.

6. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 397,872	$ 42,925	$ -	$ 440,797
Construction in Progress	707,339	65,429	-	772,768
Total capital assets, not being depreciated	1,105,211	108,354	-	1,213,565
Capital assets, being depreciated:				
Buildings and Improvements	3,101,986	84,931	-	3,186,917
Street and Parks	10,757,098	42,905	-	10,800,003
Equipment and Vehicles	1,954,874	192,013	(44,631)	2,102,256
Total capital assets, being depreciated	15,813,958	319,849	(44,631)	16,089,176
Less accumulated depreciation for:				
Buildings and Improvements	(1,311,538)	(82,860)	-	(1,394,398)
Street and Parks	(6,142,428)	(422,716)	-	(6,565,144)
Equipment and Vehicles	(1,431,089)	(196,421)	42,766	(1,584,744)
Total accumulated depreciation	(8,885,055)	(701,997)	42,766	(9,544,286)
Total capital assets, being depreciated, net	6,928,903	(382,148)	(1,865)	6,544,890
Governmental activities capital assets, net	$ 8,034,114	$(273,794)	$ (1,865)	$ 7,758,455

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

Governmental Activities:	
General Government	$ 18,749
Public Safety	151,125
Animal Services	27,996
Public Works-Streets	424,682
Municipal Court	1,832
Parks and Recreation	76,415
Development Services	741
Library	457
Total depreciation expense – Governmental activities	$ 701,997

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, 2021:

Description	Interest Rate Payable	Amounts Outstanding 10/1/20	Refunded/ Additions	Retired	Amounts Outstanding 9/30/21	Due Within One Year
Bonded Indebtedness:						
2008 General Obligation	4.21%	$ 510,000	$ -	$ 55,000	$ 455,000	$ 55,000
2012 General Obligation	1.499%	240,000	-	150,000	90,000	90,000
2018 General Obligation	2.81%	1,085,000	-	150,000	935,000	155,000
2019 General Obligation	1.86%	660,000	-	70,000	590,000	65,000
Total Bonded Indebtedness		2,495,000	-	425,000	2,070,000	365,000
Certificates of Obligation:						
2019 Series		1,450,000	-	120,000	1,330,000	165,000
Total Cert. of Obligation		1,450,000	-	120,000	1,330,000	165,000
Equipment Loans		289,840	93,130	96,303	286,667	116,955
Compensated Absences		325,900	3,609	-	329,509	-
Total Long-Term Debt		$ 4,560,740	$ 96,739	$641,303	$ 4,016,176	$646,955

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
2022	$ 365,000	$ 57,753	$ 422,753
2023	290,000	48,523	338,523
2024	295,000	40,199	335,199
2025	310,000	31,735	341,735
2026	320,000	22,826	342,826
2027-2029	490,000	22,735	512,735
Total	$ 2,070,000	$ 223,771	$ 2,293,771

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

Year Ended September 30,	Principal	Interest	Total Requirements
2022	$ 165,000	$ 25,270	$ 190,270
2023	155,000	22,135	177,135
2024	160,000	19,190	179,190
2025	165,000	16,150	181,150
2026	165,000	13,015	178,015
2027-2029	520,000	19,855	539,855
Total	$ 1,330,000	$ 115,615	$ 1,445,615

9. DEFEASED BONDS OUTSTANDING

In prior years, the City issued refunding bonds 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, 2021, $1,165,000 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, 2021 is as follows:

Description	Interest Rate	Amounts Outstanding 10/1/2020	Additions	Retired	Amounts Outstanding 9/30/2021
Citizens 1st Bank	3.544%	$ 2,883	$ -	$ 2,883	$ -
Total		$ 2,883	$ -	$ 2,883	$ -

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 10/1/20	Additions	Retired	Amounts Outstanding 9/30/21
Equipment loan - Government Capital Corp	2.997%	$ 127,023	$ -	$ 62,617	$ 64,406
Equipment loan - Government Capital Corp	4.25%	69,029	-	16,195	52,834
Equipment loan - Government Capital Corp	3.497%	93,788	-	17,491	76,297
Equipment loan - Government Capital Corp	3.19%	-	93,130	-	93,130
Total		$ 289,840	$ 93,130	$ 96,303	$ 286,667

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

Year Ended September 30,	Principal	Interest	Total Requirements
2022	$ 116,955	$ 9,817	$ 126,772
2023	54,369	5,976	60,345
2024	56,347	3,998	60,345
2025	39,182	2,034	41,216
2026	19,814	632	20,446
Total	$ 286,667	$ 22,457	$ 309,124

12. DEFINED BENEFIT PENSION PLANS

Plan Description

The City of Lake Dallas participates as one of 895 plans in the defined benefit cash-balance 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 Governor-appointed Board of Trustees. However, TMRS is not fiscally dependent on the State of Texas. 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 2020	Plan Year 2021
Employee deposit rate	7.0%	7.0%
Employer deposit rate	13.24%	13.70%
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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	44
Inactive employees entitled to buy not yet receiving benefits	57
Active employees	37
	138

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 13.24% and 13.70% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021 were $329,757, which consists of $304,234 required contributions and $25,523 additional voluntary contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, 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, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down from population declines, if any
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. 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 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Portfolio Real Rate of Return*
Global	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	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	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) – (b)
Balance at 12/31/2019	$ 9,666,629	$ 9,132,478	$ 534,151
Changes for the year:			
Service Cost	366,138	-	366,138
Interest	649,272	-	649,272
Change in benefit terms	-	-	-
Difference between expected and actual experience	(28,563)	-	(28,563)
Changes of assumptions	-	-	-
Contributions – employer	-	303,421	(303,421)
Contributions – employee	-	144,230	(144,230)
Net investment income	-	692,823	(692,823)
Benefit payments, including refunds of employee contributions	(461,719)	(461,719)	-
Administrative expense	-	(4,486)	4,486
Other changes	-	(175)	175
Net changes	525,128	674,094	(148,966)
Balance at 12/31/2020	**$ 10,191,757**	**$ 9,806,572**	**$ 385,185**

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)	$1,884,956	$385,185	$(823,613)

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.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the City recognized pension expense of $151,250.

At September 30, 2021, 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	$ -	$ 17,278
Changes in actuarial assumptions	3,095	-
Difference between projected and actual investment earnings	326,463	589,109
Contributions subsequent to the measurement date	241,251	-
Total	$ 570,809	$ 606,387

$241,251 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, 2022. 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:	
2022	$ (111,522)
2023	5,920
2024	(155,950)
2025	(15,277)
2026	-
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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	12
Active employees	37
Total	65

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:

	2021
Employer rate	0.08%
Employer contributions	$ 1,648

Actuarial Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5%
Salary increases	3.50% to 11.5%, including inflation
Discount rate	2.00%

Mortality rates for service retirees were based on the 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with Scale UMP.

Mortality rates for disabled retirees were based on the 2020 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Actuarial assumptions used in the December 31, 2020 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2014 through December 31, 2018.

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 2.00% was based on the 20-Year Municipal GO AA Index as of December 31, 2020.

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

At September 30, 2021, the City reported a total OPEB liability of $143,723 measured at December 31, 2020. For the year ended September 30, 2021, the City recognized OPEB expense of $19,773.

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, 2020 are as follows:

Changes in Total OPEB Liability	Total OPEB Liability
Balance at December 31, 2019	$ 108,953
Changes for the year:	
Service cost	7,418
Interest on total OPEB liability	3,084
Changes of benefit terms	-
Differences between expected and actual experience	3,770
Effect of assumption changes or inputs	21,528
Benefit payments*	(1,030)
Balance as of December 31, 2020	$ 143,723

*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 2.00%, 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 (1.00%) or 1 percentage point higher (3.00%) than the current rate.

	1% Decrease in Discount Rate (1.00%)	Discount Rate (2.00%)	1% Increase in Discount Rate (3.00%)
Total OPEB liability	$181,932	$143,723	$116,040

At December 31, 2020, 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	$ 3,392	$ 1,460
Changes in actuarial assumptions	29,016	2,566
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	1,236	-
Total	$ 33,644	$ 4,026

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, 2021 in the amount of $1,236. 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:	
2022	$ 9,007
2023	8,009
2024	8,456
2025	2,910
2026	-
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, 2021 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, 2021 through February 11, 2022, 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.

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, 2021

	2020	2019	2018	2017
Total Pension Liability				
Service Cost	$ 366,138	$ 316,733	$ 312,484	$ 310,358
Interest (on the Total Pension Liability)	649,272	618,310	589,594	573,047
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(28,563)	(25,474)	7,609	(198,331)
Change of assumptions	-	34,035	-	-
Benefit payments, including refunds of employee contributions	(461,719)	(557,516)	(415,258)	(466,739)
Net Change in Total Pension Liability	525,128	386,088	494,429	218,335
Total Pension Liability - Beginning	9,666,629	9,280,541	8,786,112	8,567,777
Total Pension Liability - Ending (a)	$ 10,191,757	$ 9,666,629	$ 9,280,541	$ 8,786,112
Plan Fiduciary Net Position				
Contributions - Employer	$ 303,421	$ 240,024	$ 247,704	$ 241,581
Contributions - Employee	144,230	127,202	128,821	124,713
Net Investment Income	692,823	1,248,850	(250,791)	1,032,735
Benefit payments, including refunds of employee contributions	(461,719)	(557,516)	(415,258)	(466,739)
Administrative Expense	(4,486)	(7,059)	(4,849)	(5,350)
Other	(175)	(212)	(253)	(271)
Net Change in Plan Fiduciary Net Position	674,094	1,051,289	(294,626)	926,669
Plan Fiduciary Net Position - Beginning	9,132,478	8,081,189	8,375,815	7,449,146
Plan Fiduciary Net Position - Ending (b)	$ 9,806,572	$ 9,132,478	$ 8,081,189	$ 8,375,815
Net Pension Liability - Ending (a) - (b)	$ 385,185	$ 534,151	$ 1,199,352	$ 410,297
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.22%	94.47%	87.08%	95.33%
Covered Employee Payroll	$ 2,060,427	$ 1,817,174	$ 1,840,305	$ 1,781,620
Net Pension Liability as a Percentage of Covered Employee Payroll	18.69%	29.39%	65.17%	23.03%

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.

2016	2015	2014
$ 304,544	$ 280,697	$ 254,024
548,546	542,064	493,307
-	-	-
(108,277)	(239,049)	235,740
-	98,743	-
(302,728)	(320,372)	(279,382)
442,085	362,083	703,689
8,125,692	7,763,609	7,059,920
$ 8,567,777	$ 8,125,692	$ 7,763,609
$ 222,894	$ 214,231	$ 236,507
124,265	123,422	124,103
469,202	10,212	370,300
(302,728)	(320,372)	(279,382)
(5,298)	(6,220)	(3,866)
(285)	(307)	(318)
508,050	20,966	447,344
6,941,096	6,920,130	6,472,786
$ 7,449,146	$ 6,941,096	$ 6,920,130
$ 1,118,631	$ 1,184,596	$ 843,479
86.94%	85.42%	89.14%
$ 1,775,768	$ 1,768,037	$ 1,763,314
62.99%	67.00%	47.83%

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR FISCAL YEAR 2021

	2021	2020	2019	2018
Contractually Required Contribution	$ 304,234	$ 258,446	$ 231,778	$ 233,663
Contribution in Relation to the Contractually Required Contribution	(304,234)	(258,446)	(231,778)	(233,663)
Contribution Deficiency (Excess)	$ -0-	$ -0-	$ -0-	$ -0-
City's Covered-Employee Payroll	$ 2,241,514	$ 1,973,775	$ 1,840,307	$ 1,701,413
Contributions as a Percentage of Covered-Employee Payroll	13.57%	13.09%	12.59%	13.73%

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.

2017	2016	2015
$ 249,853	$ 224,395	$ 224,355
(249,853)	(224,395)	(224,355)
$ -0-	$ -0-	$ -0-
$ 1,838,908	$ 1,765,570	$ 1,768,037
13.59%	12.71%	12.69%

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR FISCAL YEAR 2021

	2021	2020	2019
Total OPEB Liability			
Service cost	$ 7,418	$ 5,270	$ 4,601
Interest on total OPEB liability	3,084	3,236	2,842
Changes of benefit terms	-	-	-
Differences between expected and actual experience	3,770	(2,486)	1,209
Change of assumptions	21,528	18,797	(6,796)
Benefit payments/refunds of contributions	(1,030)	(909)	(736)
Net change in total OPEB liability	34,770	23,908	1,120
Total OPEB liability, beginning	108,953	85,045	83,925
Total OPEB liability, ending	$ 143,723	$ 108,953	$ 85,045
Covered employee payroll	$ 2,060,427	$ 1,817,174	$ 1,840,305
Net OPEB liability as a percentage of covered payroll	6.98%	6.00%	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; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with Scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with Scale UMP.

Changes of Benefit Terms

There were no changes in benefit terms during the measurement period.

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 11.5%, including inflation
Discount Rate	2.00%
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	2019 Municipal Retirees of Texas Mortality Tables with 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

COMBINING & INDIVIDUAL FUND STATEMENTS & SCHEDULES

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2021

	2020	2021
ASSETS		
Cash and cash equivalents	$ 2,517,722	$ 2,256,502
Receivables:		
Ad valorem tax	56,189	63,251
Sales tax	181,921	202,307
Franchise tax	24,782	29,732
Mixed beverage tax	2,307	4,203
Other	8,630	63,285
Due from other funds	93,866	119,041
Due from CDC	1,036	1,036
Prepaid costs	13,088	32,476
TOTAL ASSETS	$ 2,899,541	$ 2,771,833
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 46,994	$ 92,064
Accrued wages payable	62,587	68,027
Other liabilities	2,603	-
Escrowed funds	2,883	8,450
Total Liabilities	115,067	168,541
Deferred Inflows of Resources:		
Unavailable revenue-property taxes	56,189	51,299
Total Deferred Inflows of Resources	56,189	51,299
Fund Balance:		
Nonspendable	13,088	32,476
Unassigned	2,715,197	2,519,517
Total Fund Balance	2,728,285	2,551,993
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 2,899,541	$ 2,771,833

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2021

	2020	2021
REVENUES:		
Taxes:		
Property	$ 2,895,850	$ 3,009,093
Sales	1,051,486	1,069,460
Mixed beverage	23,363	28,708
Franchise	449,816	422,987
License and permits	151,538	165,250
Charges for services	235,587	267,571
Court fines	408,541	255,840
CARES funds	336,920	-
Donations and grants	44,560	34,732
Insurance proceeds	6,352	556
Interest	19,746	1,249
Miscellaneous	7,902	9,710
Total Revenues	5,631,661	5,265,156
EXPENDITURES:		
Current:		
Administration	746,873	1,096,941
Tourism	4,695	30,605
City council	4,355	9,766
Public safety	2,517,153	2,559,455
Animal services	197,558	197,057
Library	213,354	259,079
Public works – streets	408,425	474,319
Municipal court	129,757	116,895
Parks and facilities	68,680	102,287
Development services	277,080	392,127
Capital outlay	199,611	201,311
Debt service:		
Principal	76,330	95,303
Interest	9,903	10,028
Total Expenditures	4,853,774	5,545,173
Excess of Revenues over (under) Expenditures	777,887	(280,017)
OTHER FINANCING SOURCES (USES):		
Loan proceeds	93,788	93,130
Sale of assets	-	18,176
Transfers out	(14,090)	(7,581)
Transfers in	2,601	-
Total Other Financing Sources (Uses)	82,299	103,725
Net Change in Fund Balance	860,186	(176,292)
Fund Balance - October 1 (beginning)	1,868,099	2,728,285
Fund Balance - September 30 (Ending)	$ 2,728,285	$ 2,551,993

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
Ad valorem tax	$ 2,979,612	$ 3,009,093	$ 29,481
Sales tax	1,018,750	1,069,460	50,710
Mixed beverage tax	25,000	28,708	3,708
Franchise tax	429,800	422,987	(6,813)
Court fines and fees	316,000	255,840	(60,160)
Library donations, fines, memberships	10,000	9,937	(63)
Library funding	29,046	29,046	-
Building permits	30,000	73,865	43,865
Park administration fees	20,000	20,000	-
Other permits and fees	77,930	91,385	13,455
School resource officer reimbursements	63,285	63,285	-
Rent - fire station	45,948	45,948	-
Other rentals	1,500	305	(1,195)
Parks maintenance	36,000	36,000	-
Staff/office services - CDC	44,000	44,000	-
Interest earned	30,000	1,249	(28,751)
Animal services	24,500	12,001	(12,499)
Special events	47,500	36,095	(11,405)
Other donations/grants	-	5,686	5,686
Insurance proceeds	-	556	556
Other revenue	12,000	9,710	(2,290)
TOTAL REVENUE	$ 5,240,871	$ 5,265,156	$ 24,285

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
ADMINISTRATION:			
Personnel:			
Salaries	$ 342,773	$ 357,221	$ (14,448)
Retirement	51,416	52,106	(690)
Longevity pay	606	606	-
Insurance	35,888	17,079	18,809
Payroll taxes	5,618	6,215	(597)
Total Personnel	436,301	433,227	3,074
Supplies, Repairs and Services:			
Insurance	52,500	54,954	(2,454)
Office expense	10,500	5,772	4,728
Operating supplies	8,500	13,897	(5,397)
Travel and training	9,250	1,480	7,770
Ads and public notices	2,000	2,907	(907)
Publications	5,230	4,939	291
Printing	11,500	12,498	(998)
Dues and memberships	5,580	3,859	1,721
Postage	3,000	595	2,405
Telephone and utilities	39,040	38,404	636
Consultants and professionals	100,828	202,520	(101,692)
Legal services	45,000	93,834	(48,834)
Audit	17,000	16,500	500
Election costs	8,500	9,191	(691)
Tax appraisal fees	22,810	23,717	(907)
Email hosting services	-	10,000	(10,000)
Financial advisory services	1,500	-	1,500
SPAN	1,700	-	1,700
Civic Plus	4,982	5,231	(249)
Software maintenance	27,000	35,143	(8,143)
Maintenance and repair - building	21,304	85,852	(64,548)
Miscellaneous	8,900	4,421	4,479
Lawsuit settlement	-	38,000	(38,000)
Total Supplies, Repairs and Services	406,624	663,714	(257,090)
TOTAL ADMINISTRATION	842,925	1,096,941	(254,016)

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
CITY COUNCIL:			
Supplies, Repairs and Services:			
Office expense	$ 300	$ 502	$ (202)
Legislative	3,800	-	3,800
Travel and training	7,450	7,830	(380)
Dues and memberships	2,000	1,274	726
Flowers/gifts/plaques	300	160	140
Total Supplies, Repairs and Services	13,850	9,766	4,084
TOTAL CITY COUNCIL	13,850	9,766	4,084
TOURISM:			
Supplies, Repairs and Services:			
Community events	5,000	8,605	(3,605)
Fireworks	22,000	22,000	-
Total Supplies, Repairs and Services	27,000	30,605	(3,605)
TOTAL TOURISM	27,000	30,605	(3,605)
PUBLIC SAFETY:			
Police Department:			
Personnel:			
Salaries	1,127,836	1,034,122	93,714
Retirement	163,175	148,028	15,147
Longevity pay	5,832	4,866	966
Insurance	188,737	154,301	34,436
Payroll taxes	18,528	20,742	(2,214)
Total Personnel	1,504,108	1,362,059	142,049

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Office expense	$ 6,200	$ 4,229	$ 1,971
Supplies	15,750	23,645	(7,895)
Printing	4,381	3,863	518
Travel and training	11,550	4,170	7,380
Physicals and evaluations	3,266	2,277	989
Ads and public notices	900	25	875
Publications	5,502	3,875	1,627
Dues and memberships	12,630	12,115	515
Uniforms	9,800	9,098	702
Utilities	4,980	4,980	-
Legal	3,500	-	3,500
Software maintenance	36,000	25,901	10,099
Property loss	500	-	500
Jail fees	1,500	-	1,500
Telephone	10,275	12,257	(1,982)
Communications	47,348	65,768	(18,420)
Consultants and professionals	13,365	11,567	1,798
Maintenance and repair - building	1,600	3,166	(1,566)
Maintenance and repair - equipment	13,655	1,421	12,234
Maintenance and repair - vehicles	20,599	10,909	9,690
Vehicle fuel	21,000	18,525	2,475
Total Supplies, Repairs and Services	244,301	217,791	26,510
Total Police Department	1,748,409	1,579,850	168,559
Fire Department:			
Contribution for services	979,605	979,605	-
Total Fire Department	979,605	979,605	-
TOTAL PUBLIC SAFETY	2,728,014	2,559,455	168,559

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
ANIMAL SERVICES:			
Personnel:			
Salaries	$ 127,804	$ 113,703	$ 14,101
Longevity pay	318	318	-
Retirement	19,021	16,186	2,835
Insurance	33,088	26,958	6,130
Payroll taxes	2,649	2,077	572
Total Personnel	182,880	159,242	23,638
Supplies, Repairs and Services:			
Office expense	1,550	1,078	472
Supplies	8,400	8,284	116
Advertising	200	-	200
Travel and training	2,370	-	2,370
Physicals and evaluations	460	147	313
Land lease	1,350	1,318	32
Software maintenance	3,800	4,000	(200)
Dues and memberships	320	100	220
Uniforms	800	280	520
Telephone	788	1,176	(388)
Consultants and professionals	9,000	7,402	1,598
Utilities	12,700	10,537	2,163
Maintenance and repair - building	2,000	2,812	(812)
Maintenance and repair - vehicles	500	243	257
Vehicle fuel	650	438	212
Total Supplies, Repairs and Services	44,888	37,815	7,073
TOTAL ANIMAL SERVICES	227,768	197,057	30,711
LIBRARY:			
Personnel:			
Salaries	160,411	145,583	14,828
Longevity pay	216	216	-
Retirement	24,062	21,533	2,529
Insurance	17,737	21,873	(4,136)
Payroll taxes	3,298	3,968	(670)
Total Personnel	205,724	193,173	12,551

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Supplies	$ 2,300	$ 3,452	$ (1,152)
Postage	1,000	364	636
Library books/materials	20,000	24,210	(4,210)
Information technology	16,042	12,764	3,278
Travel and training	4,027	900	3,127
Printing	3,300	2,384	916
Advertising	2,500	1,929	571
Dues and memberships	5,000	6,152	(1,152)
Telephone	540	577	(37)
Utilities	12,500	9,909	2,591
Maintenance and repair - building	2,820	3,265	(445)
Total Supplies, Repairs and Services	70,029	65,906	4,123
TOTAL LIBRARY	275,753	259,079	16,674
PUBLIC WORKS:			
Streets and Drainage:			
Personnel:			
Salaries	219,143	227,049	(7,906)
Retirement	32,871	33,893	(1,022)
Longevity pay	1,152	1,152	-
Insurance	65,931	47,676	18,255
Payroll taxes	4,150	5,331	(1,181)
Total Personnel	323,247	315,101	8,146
Supplies, Repairs and Services:			
Supplies	5,300	2,957	2,343
Travel and training	2,000	1,709	291
Uniforms	1,200	585	615
Telephone	2,157	1,337	820
Equipment rentals	5,000	4,806	194
Street lighting	51,500	56,872	(5,372)
Utilities	3,500	6,975	(3,475)
Engineering	40,000	36,601	3,399
Information technology	1,500	4,675	(3,175)
Dues and memberships	1,624	2,244	(620)

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Maintenance and repair - building	$ 400	$ 2,816	$ (2,416)
Maintenance and repair - equipment	11,195	5,667	5,528
Maintenance and repair- vehicle	2,500	11,214	(8,714)
Maintenance - drainage	20,000	6,788	13,212
Maintenance - signs	6,000	6,076	(76)
Maintenance - trees	5,000	-	5,000
Vehicle fuel	6,500	7,896	(1,396)
Total Supplies, Repairs and Services	165,376	159,218	6,158
TOTAL PUBLIC WORKS	488,623	474,319	14,304
MUNICIPAL COURT:			
Personnel:			
Salaries	59,955	45,892	14,063
Retirement	8,827	7,012	1,815
Insurance	14,134	13,817	317
Payroll taxes	1,177	748	429
Total Personnel	84,093	67,469	16,624
Supplies, Repairs and Services:			
Supplies	1,900	517	1,383
Travel and training	1,000	1,743	(743)
Printing	700	1,145	(445)
Dues and memberships	140	-	140
Legal services	14,000	22,499	(8,499)
MVBA fees	15,000	10,322	4,678
Municipal judge	14,400	13,200	1,200
Jury fees	500	-	500
Total Supplies, Repairs and Services	47,640	49,426	(1,786)
TOTAL MUNICIPAL COURT	131,733	116,895	14,838

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
PARKS AND FACILITIES:			
Personnel:			
Salaries	$ 34,703	$ 47,436	$ (12,733)
Retirement	4,814	6,984	(2,170)
Insurance	9,797	9,672	125
Payroll taxes	627	1,721	(1,094)
Total Personnel	49,941	65,813	(15,872)
Supplies, Repairs and Services:			
Supplies	2,150	1,104	1,046
Telephone	187	192	(5)
Travel and training	200	135	65
Dues and memberships	974	974	-
Uniforms	500	1,179	(679)
Mowing contract	15,000	13,706	1,294
Consultants and professionals	42,000	-	42,000
Park maintenance	5,000	11,863	(6,863)
Maintenance and repair - building	-	2,259	(2,259)
Maintenance and repair - equipment	1,500	1,687	(187)
Maintenance and repair - vehicle	200	1,119	(919)
Vehicle fuel	2,500	2,256	244
Total Supplies, Repairs and Services	70,211	36,474	33,737
TOTAL PARKS AND FACILITIES	120,152	102,287	17,865
DEVELOPMENT SERVICES:			
Personnel:			
Salaries	195,896	195,246	650
Retirement	29,385	35,137	(5,752)
Longevity pay	444	444	-
Insurance	40,346	43,193	(2,847)
Payroll taxes	3,651	3,481	170
Total Personnel	269,722	277,501	(7,779)

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Supplies	$ 6,200	$ 3,275	$ 2,925
Travel and training	2,590	1,159	1,431
Printing	5,400	6,416	(1,016)
Advertising	1,000	560	440
Dues and memberships	550	519	31
Telephone	2,268	1,324	944
Consultants and professionals	13,000	1,300	11,700
Software maintenance	4,705	4,403	302
Keep Lake Dallas Beautiful	1,500	2,488	(988)
Engineering	12,000	43,018	(31,018)
Inspection services	35,000	34,932	68
Health inspections	4,700	4,755	(55)
Property abatement	5,500	2,170	3,330
Maintenance and repair - vehicles	900	1,659	(759)
Vehicle lease	-	6,553	(6,553)
Vehicle fuel	1,000	95	905
Total Supplies, Repairs and Services	96,313	114,626	(18,313)
TOTAL DEVELOPMENT SERVICES	366,035	392,127	(26,092)
CAPITAL OUTLAY:			
Capital outlay - information technology	8,984	50,895	(41,911)
Capital outlay - equipment	10,300	10,702	(402)
Capital outlay - vehicles	80,900	82,344	(1,444)
Capital outlay - building	41,400	57,370	(15,970)
TOTAL CAPITAL OUTLAY	141,584	201,311	(59,727)
DEBT SERVICE:			
Principal	102,325	96,303	6,022
Interest and fees	10,049	9,028	1,021
TOTAL DEBT SERVICE	112,374	105,331	7,043
TOTAL EXPENDITURES	$ 5,475,811	$ 5,545,173	$ (69,362)

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CITY OF LAKE DALLAS, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Court Technology Fund	Court Security Fund	Street Maintenance Sales Tax	Hotel Occupancy Tax	Library Donations
ASSETS					
Cash and cash equivalents	$ 12,280	$ 60,909	$ 346,958	$ 14,819	$ 15,116
Receivables:					
Sales tax	-	-	40,461	-	-
Occupancy tax	-	-	-	33,276	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid costs	-	-	-	-	-
TOTAL ASSETS	$ 12,280	$ 60,909	$ 387,419	$ 48,095	$ 15,116
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	$ -	$ -	$ 505	$ -	$ -
Due to other funds	-	-	71,906	-	-
Total Liabilities	-	-	72,411	-	-
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted	12,280	60,909	315,008	48,095	-
Assigned	-	-	-	-	15,116
Total Fund Balance	12,280	60,909	315,008	48,095	15,116
TOTAL LIABILITIES AND FUND BALANCE	$ 12,280	$ 60,909	$ 387,419	$ 48,095	$ 15,116

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
$ 164,182	$ 4,275	$ 13,977	$ (25,870)	$ 8	$ 87,783	$ 25,233	$ 2,718
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	25,870	-	-	-	-
-	-	-	-	-	1,823	-	-
$ 164,182	$ 4,275	$ 13,977	$ -	$ 8	$ 89,606	$ 25,233	$ 2,718
$ -	$ -	$ -	$ -	$ -	$ 5,592	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	5,592	-	-
-	-	-	-	-	1,823	-	-
164,182	4,275	-	-	8	82,191	-	2,718
-	-	13,977	-	-	-	25,233	-
164,182	4,275	13,977	-	8	84,014	25,233	2,718
$ 164,182	$ 4,275	$ 13,977	$ -	$ 8	$ 89,606	$ 25,233	$ 2,718

CITY OF LAKE DALLAS, TEXAS
COMBINING BALANCE SHEET (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	CLFRF Grant	VAWA Grant	LEOSE Training Fund	Child Safety Fund	Total
ASSETS					
Cash and cash equivalents	$ 998,950	$ 70,068	$ 1,577	$ 30,831	$1,823,814
Receivables:					-
Sales tax	-	-	-	-	40,461
Occupancy tax	-	-	-	-	33,276
Other	-	-	-	-	-
Due from other funds	-	-	-	-	25,870
Prepaid costs	-	-	-	-	1,823
TOTAL ASSETS	$ 998,950	$ 70,068	$ 1,577	$ 30,831	$1,925,244
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ 6,097
Due to other funds	-	70,068	-	-	141,974
Total Liabilities	-	70,068	-	-	148,071
Fund Balance:					
Nonspendable	-	-	-	-	1,823
Restricted	998,950	-	1,577	30,831	1,721,024
Assigned	-	-	-	-	54,326
Total Fund Balance	998,950	-	1,577	30,831	1,777,173
TOTAL LIABILITIES AND FUND BALANCE	$ 998,950	$ 70,068	$ 1,577	$ 30,831	$1,925,244

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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, 2021

	Court Technology Fund	Court Security Fund	Street Maintenance Sales Tax	Hotel Occupancy Tax	Library Donations
Revenues:					
Taxes	$ -	$ -	$ 213,892	$ 17,110	$ -
Charges for services	-	-	-	-	-
Fines and fees	4,509	5,671	-	-	-
Donations and grants	-	-	12,774	-	6,101
Interest earned	22	45	87	13	3
Total Revenues	4,531	5,716	226,753	17,123	6,104
Expenditures:					
Tourism	-	-	-	30,565	-
Public safety	-	-	-	-	-
Animal services	-	-	-	-	-
Municipal court	10,401	-	-	-	-
Parks and recreation	-	-	-	-	-
Library	-	-	-	-	116
Public works - streets	-	-	67,438	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	10,401	-	67,438	30,565	116
Excess of Revenues over (under) Expenditures	(5,870)	5,716	159,315	(13,442)	5,988
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	(5,870)	5,716	159,315	(13,442)	5,988
Fund Balance – October 1 (beginning)	18,150	55,193	155,693	61,537	9,128
Fund Balance – September 30 (ending)	$ 12,280	$ 60,909	$ 315,008	$ 48,095	$ 15,116

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	125,820	-	-
4,446	3,583	-	-	-	-	-	154
-	-	300	-	-	-	21,487	-
152	6	10	-	-	45	6	2
4,598	3,589	310	-	-	125,865	21,493	156
-	-	-	-	-	-	-	-
-	200	1,317	-	-	-	-	-
-	-	-	-	-	-	5,400	-
-	-	-	-	-	-	-	-
-	-	-	-	-	76,913	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	37,295	-	-
-	200	1,317	-	-	114,208	5,400	-
4,598	3,389	(1,007)	-	-	11,657	16,093	156
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,598	3,389	(1,007)	-	-	11,657	16,093	156
159,584	886	14,984	-	8	72,357	9,140	2,562
$ 164,182	$ 4,275	$ 13,977	$ -	$ 8	$ 84,014	$ 25,233	$ 2,718

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, 2021

	CLFRF Grant	VAWA Grant	LEOSE Training Fund	Child Safety Fund	Total
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ 231,002
Charges for services	-	-	-	-	125,820
Fines and fees	-	-	-	10,922	29,285
Donations and grants	998,949	82,361	1,382	-	1,123,354
Interest earned	1	-	3	26	421
Total Revenues	998,950	82,361	1,385	10,948	1,509,882
Expenditures:					
Tourism	-	-	-	-	30,565
Public safety	-	89,942	2,053	4,521	98,033
Animal services	-	-	-	-	5,400
Municipal court	-	-	-	-	10,401
Parks and recreation	-	-	-	-	76,913
Library	-	-	-	-	116
Public works - streets	-	-	-	-	67,438
Capital outlay	-	-	-	-	37,295
Total Expenditures	-	89,942	2,053	4,521	326,161
Excess of Revenues over (under) Expenditures	998,950	(7,581)	(668)	6,427	1,183,721
					-
Other Financing Sources (Uses):					-
Transfers in (out)	-	7,581	-	-	7,581
Total Other Financing Sources (Uses)	-	7,581	-	-	7,581
Net Change in Fund Balance	998,950	-	(668)	6,427	1,191,302
					-
Fund Balance – October 1 (beginning)	-	-	2,245	24,404	585,871
Fund Balance – September 30 (ending)	$ 998,950	$ -	$ 1,577	$ 30,831	$ 1,777,173

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CITY OF LAKE DALLAS, TEXAS
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2020 AND 2021

	2020	2021
ASSETS		
Cash and cash equivalents	$349,501	$192,309
Receivables:		
Ad valorem tax	11,560	12,269
TOTAL ASSETS	$361,061	$204,578
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	11,560	11,145
Total Deferred Inflows of Resources	11,560	11,145
Fund balance:		
Restricted for debt service	346,564	190,496
Total Fund Balance	346,564	190,496
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$361,061	$204,578

CITY OF LAKE DALLAS, TEXAS
DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2021

	2020	2021
REVENUES:		
Taxes:		
Property	$ 442,089	$ 447,829
Interest	4,737	242
Other	21,207	-
TOTAL REVENUES	468,033	448,071
EXPENDITURES:		
Debt service:		
Principal retirement	530,000	545,000
Interest and fees	145,225	95,280
TOTAL EXPENDITURES	675,225	640,280
Excess of Revenues over (under) Expenditures	(207,192)	(192,209)
Other Financing Resources (Uses):		
Transfers in	235,825	36,141
Total Other Financing Resources (Uses)	235,825	36,141
Net change in fund balance	28,633	(156,068)
Fund balance, beginning of year	317,931	346,564
Fund balance, end of year	$ 346,564	$ 190,496

CITY OF LAKE DALLAS, TEXAS
BUDGETARY COMPARISON SCHEDULE – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes (ad valorem)	$ 447,653	$ 447,653	$ 447,829	$ 176
Interest	6,000	6,000	242	(5,758)
Total Revenues	453,653	453,653	448,071	(5,582)
Expenditures:				
Principal	545,000	545,000	545,000	-
Interest and fees	95,384	95,384	95,280	104
Total Expenditures	640,384	640,384	640,280	104
Excess of Revenues Over (Under) Expenditures	(186,731)	(186,731)	(192,209)	(5,478)
Other Financing Resources (Uses):				
Transfers in	195,628	195,628	36,141	(159,487)
Total Other Financing Resources (Uses)	195,628	195,628	36,141	(159,487)
Net Change in Fund Balance	8,897	8,897	(156,068)	(164,965)
Fund Balance – October 1 (beginning)	346,564	346,564	346,564	-
Fund Balance – September 30 (ending)	$ 355,461	$ 355,461	$ 190,496	$ (164,965)

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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, 2021, 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 February 11, 2022.

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

February 11, 2022

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
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
2020	769,056	2,616,986	228,539	727,070	137,256	148,415	277,080
2021	1,167,877	2,657,488	202,457	546,667	127,296	179,200	392,127

Library	Community Relations	Capital Outlay	Debt Service	Total
$ -	$ 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
215,413	-	1,021,070	761,458	6,902,343
259,195	-	428,203	745,611	6,706,121

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
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
2020	5,076,512	151,538	359,777	450,250	39,821	507,219
2021	5,209,079	165,250	393,391	285,125	2,338	1,158,086

Miscellaneous	Total
$ 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
35,461	6,620,578
10,266	7,223,535

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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
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
2020	3,337,939	1,261,783	449,816	3,611	23,363	5,076,512
2021	3,456,922	1,283,352	422,987	17,110	28,708	5,209,079

(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
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
2020	3,339,760	3,316,915	99.32	12,398	3,329,313	99.69
2021	3,438,390	3,408,789	99.14	8,057	3,416,846	99.37

Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Levy
$ 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
89,143	2.67
99,369	2.89

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
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
2020	606,330	155,128	761,458	6,121,275	12.44
2021	641,303	104,308	745,611	6,511,614	11.45

(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, 2021

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

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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, 2021, 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, 2021, 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 February 11, 2022 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, PC
Denton, Texas

February 11, 2022

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, 2021. 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, 2021 by $775,639. All of this amount is available to meet the Corporation's objective of promoting community development.

- The Corporation's total net position increased by $181,352.

- As of September 30, 2021, the Corporation's governmental funds reported combined ending fund balances of $381,155, a decrease of $76,029 in comparison with the beginning of the year. All 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 $775,639 as of September 30, 2021. 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	
	2020	2021
Current and other assets	$ 458,220	$ 397,573
Capital assets	842,003	1,084,279
Total assets	1,300,223	1,481,852
Long-term liabilities outstanding	700,000	685,000
Other liabilities	5,936	21,213
Total liabilities	705,936	706,213
Net position:		
Net investment in capital assets	137,103	394,484
Restricted	55,824	-
Unrestricted	401,360	381,155
Total net position	$ 594,287	$ 775,639

The following table provides a summary of the Corporation's operations for the years ended September 30, 2020 and 2021:

Table 2
Changes in Net Position

	Governmental Activities	
	2020	2021
Revenues:		
Charges for services	$ 14,904	$ 4,200
General revenues:		
Sales taxes	420,594	427,784
Interest earnings	5,828	280
Transfers in (out)	(235,825)	(36,141)
	205,501	396,123
Expenses:		
Administration	55,010	116,151
Economic Development	51,017	69,325
Debt service - interest	-	29,295
	106,027	214,771
Change in net position	99,474	181,352
Net position – October 1 (beginning)	494,813	594,287
Net position – September 30 (ending)	$ 594,287	$ 775,639

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 $381,155, a decrease of $76,029 in comparison with the beginning of the period, all of this amount constitutes committed, assigned or unassigned fund balance.

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 decrease available fund balance by $201,929. The available fund balance for the general fund actually decreased in the amount of $76,029. Sales tax revenue was $20,284 above budgeted projections and capital outlay was $42,276 below budgeted expectations.

Capital Asset and Debt Administration

Capital Assets. The Corporation's investment in capital assets for its governmental activities as of September 30, 2021 amounted to $1,084,279 land and consists of seven properties purchased during the current and prior fiscal year. Land is not depreciated. Current year additions consist of three of those seven properties. 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 $685,000 of sales tax revenue bonds that were issued in a prior fiscal year. No new debt was incurred during the current fiscal 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, 2021

	Primary Government
	Governmental Activities
ASSETS	
Cash and Investments	$ 316,650
Receivables:	
Sales Taxes	80,923
Capital Assets	1,084,279
Total Assets	1,481,852
LIABILITIES	
Accounts Payable	15,382
Due to City of Lake Dallas	1,036
Accrued Interest Payable	4,795
Noncurrent Liabilities:	
Due Within One Year	30,000
Due in More Than One Year	655,000
Total Liabilities	706,213
NET POSITION	
Net Investment in Capital Assets	394,484
Unrestricted Net Position	381,155
Total Net Position	$ 775,639

The accompanying Notes are an integral part of this statement.

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES:			
Administration	$ 116,151	$ -	$ -
Community Development	69,325	4,200	-
Debt Service-Interest	29,295	-	-
Total Governmental Activities	214,771	4,200	-
TOTAL PRIMARY GOVERNMENT	$ 214,771	$ 4,200	$ -

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
$ (116,151)
(65,125)
(29,295)
(210,571)
(210,571)
427,784
280
(36,141)
391,923
181,352
594,287
$ 775,639

LAKE DALLAS COMMUNITY
DEVELOPMENT CORPORATION

BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	Total Governmental Funds
ASSETS		
Cash and Investments	$ 316,650	$ 316,650
Receivables:		
Sales taxes	80,923	80,923
Total Assets	$ 397,573	$ 397,573
LIABILITIES AND FUND BALANCE		
Liabilities:		
Current Liabilities:		
Accounts Payable	$ 15,382	$ 15,382
Due to City of Lake Dallas	1,036	1,036
Total Current Liabilities	16,418	16,418
Fund Balance:		
Unassigned Fund Balance	381,155	381,155
Total Fund Balance	381,155	381,155
Total Liabilities and Fund Balance	$ 397,573	$ 397,573

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, 2021

Total Fund Balances – Governmental Funds	$ 381,155
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statement.	1,084,279
Bonds payable are not reported in the fund financial statements.	(685,000)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(4,795)
Net Position of Governmental Activities	$ 775,639

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, 2021

	General Fund	Total Governmental Funds
Revenues:		
Sales tax	$ 427,784	$ 427,784
Rental income	4,200	4,200
Interest income	280	280
Total Revenues	432,264	432,264
Expenditures:		
Downtown BIG Grants	20,000	20,000
Rental property maintenance	3,891	3,891
Audit fees	2,750	2,750
Legal	13,320	13,320
Park maintenance and operations	67,350	67,350
Staff services	44,000	44,000
Consultants and professionals	24,910	24,910
Travel and training	100	100
Advertising	7,655	7,655
Subscriptions and publications	1,500	1,500
Capital outlay	242,276	242,276
Debt service:		
Principal	15,000	15,000
Interest	29,400	29,400
Total Expenditures	472,152	472,152
Excess of Revenue Over Expenditures	(39,888)	(39,888)
Other Resources (Uses):		
Transfers out	(36,141)	(36,141)
Total Other Resources (Uses)	(36,141)	(36,141)
Net Change in Fund Balance	(76,029)	(76,029)
Fund Balance – October 1 (beginning)	457,184	457,184
Fund Balance – September 30 (ending)	$ 381,155	$ 381,155

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, 2021

Total Net Change in Fund Balances – Governmental Funds	$ (76,029)
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.	242,276
Principal payments on long-term debt are expenditures in the fund financial statements, but they are shown as decreases in long-term debt in the government-wide financial statements.	15,000
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	105
Change in Net Position of Governmental Activities	$ 181,352

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, 2021.

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, 2021.

- 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, 2021.

- 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, 2021.

- 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, 2021.

- 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, 2021, the carrying amount of the Corporation's deposits in checking accounts was $98,910 and the bank balance was $97,908. The Corporation's cash deposits at September 30, 2021 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, 2021, the Corporation's cash balances totaled $97,908. 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, 2021, 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, 2021, 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, 2021 is shown below:

Name	Carrying Amount	Market Value
LOGIC Investment Pool	$ 217,740	$ 217,740
Total	$ 217,740	$ 217,740

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	$ 229,876
Capital outlay	242,276
Total	$ 472,152

4. CAPITAL ASSETS

During the prior fiscal year the Corporation purchased three properties in the City to hold for future development. One additional property was purchased in the current fiscal year. Existing improvements on the properties are being temporarily rented out.

Capital asset activity for the year ended September 30, 2021 is as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 842,003	$242,276	$ -	$1,084,279
Total capital assets, not being depreciated	842,003	242,276	-	1,084,279
Governmental activities capital assets	$ 842,003	$242,276	$ -	$1,084,279

5. LONG-TERM DEBT

During the prior 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, 2021 is as follows:

Description	Interest Rate Payable	Amounts Outstanding 10/1/2020	Additions	Refunded/ Retired	Amounts Outstanding 9/30/2021	Due Within One Year
Bonded Indebtedness:						
Series 2019 Sales Tax Revenue	4.20%	$ 700,000	$ -	$ 15,000	$ 685,000	$ 30,000
Total Long-Term Debt		$ 700,000	$ -	$ 15,000	$ 685,000	$ 30,000

A summary of sales tax revenue bond requirements to maturity is as follows:

Year Ended September 30,	Principal	Interest	Total Requirements
2022	$ 30,000	$ 28,770	$ 58,770
2023	55,000	27,510	82,510
2024	60,000	25,200	85,200
2025	60,000	22,680	82,680
2026	60,000	20,160	80,160
2027-2029	420,000	35,700	455,700
Total	$ 685,000	$ 160,020	$ 845,020

6. TRANSFERS OUT

Transfers out consists of $36,141 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 City's Series 2006 and Series 2009 Certificates of Obligation and the Corporation's Series 2019 Sales Tax Revenue bonds. 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, 2021 through February 11, 2022, 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.

8. COMMITMENTS

The Corporation is authorized to provide community development grants suitable for expenditures for infrastructure necessary to promote or develop new or expanded business enterprises in the City of Lake Dallas.

At times, the Corporation will commit to the payment of a business improvement grant payable upon the future fulfillment of specific requirements. As of September 30, 2021, there are two business improvement grants totaling $20,000 that the Corporation has committed to pay but for which payments have not been made.

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, 2021

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget
	Original	Final		
Revenues:				
Sales tax	$ 407,500	$ 407,500	$ 427,784	$ 20,284
Rental income	12,000	12,000	4,200	(7,800)
Interest income	7,949	7,949	280	(7,669)
Total Revenues	427,449	427,449	432,264	4,815
Expenditures:				
Downtown BIG grants	30,000	30,000	20,000	10,000
Rental property maintenance	4,000	4,000	3,891	109
Audit fees	3,250	3,250	2,750	500
Park maintenance and operations	47,000	47,000	67,350	(20,350)
Staff services	44,000	44,000	44,000	-
Consultants and professionals	30,000	30,000	24,910	5,090
Travel and training	2,000	2,000	100	1,900
Legal	3,000	3,000	13,320	(10,320)
Advertising	24,000	24,000	7,655	16,345
Subscriptions and publications	1,500	1,500	1,500	-
Dues and memberships	600	600	-	600
Capital outlay	200,000	200,000	242,276	(42,276)
Debt service:				
Principal	15,000	15,000	15,000	-
Interest	29,400	29,400	29,400	-
Total Expenditures	433,750	433,750	472,152	(38,402)
Excess of Revenues Over Expenditures	(6,301)	(6,301)	(39,888)	(33,587)
Other Resources (Uses):				
Transfers out	(195,628)	(195,628)	(36,141)	159,487
Total Other Resources (Uses)	(195,628)	(195,628)	(36,141)	159,487
Net Change in Fund Balance	(201,929)	(201,929)	(76,029)	125,900
Fund Balance – October 1 (beginning)	457,184	457,184	457,184	-
Fund Balance – September 30 (ending)	$ 255,255	$ 255,255	$ 381,155	$ 125,900

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

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

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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 AUDI0TING 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, 2021, 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 February11, 2022.

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

February 11, 2022