



**City of Lake Dallas
City Council
Special Called Meeting
City Hall
212 Main Street, Lake Dallas, TX 75065
Thursday, August 22, 2024, at 6:00 p.m.**

In accordance with Tex. Govt. Code §551.127, notice is hereby given that (i) one or more City Council members may be participating in this meeting by videoconference, (ii) the location of the meeting will be at Lake Dallas City Hall, 212 Main Street, Lake Dallas, Texas, where a quorum of the City Council will be physically present, which location will be open to the public, and (iii) it is the intent to have the quorum of members of the City Council present at said location for this meeting.

**EARLY WORK SESSION
City Council Chambers - 6:00 P.M.**

1. Call to Order and Determination of Quorum
2. Clarification of Consent or General Items listed on Today's City Council Meeting Agenda for August 22, 2024.
3. Receive a presentation and hold a discussion regarding contracting with All American Dogs for animal services.
4. Receive a presentation and hold a discussion regarding reconstruction of Hundley Road and South Shady Shore Road.

**OPEN SESSION
City Council Chambers-6:30 P.M.**

1. Call to Order & Determination of Quorum
2. Invocation & Pledges of Allegiance

Section I- Presentation:

- 3 Proclamation
 - a. 2024 United Way Live United Proclamation
 - b. September is Library Card Sign-up Month Proclamation

Section II – Public Comment:

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 III– Elected Official Requested Items & Comments:

5 Mayor & Council Member Announcements and Requests for Future Agenda Items

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 to a proposal to place the subject on an agenda for a subsequent meeting.

Section IV – 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.

Section V– Planning & Development: None

Section VI- General Items:

- 6 Consider and Act on a Resolution authorizing a water well drilling permit for irrigation well at 802 Lake Drive; and providing an effective date.
- 7 Discuss the proposed FY 24-25 Budget.
- 8 Consider and act on the Ad Valorem Tax Rate for Year 2024 and set a public hearing on proposed Fiscal Year 2024-2025 Budget and Proposed Tax Rate.
- 9 Consider and act on the recommendation from the Lake Dallas Citizen Appeal Board upholding the termination of Winston Edmondson and take necessary action.

Section VII – 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.

10 Consider and Act on the Consent Agenda-

- a. Consider and act on a Ordinance approving a negotiated settlement between the Atmos Cities Corp., Mid-Tex Division regarding the Company’s 2024 Rate Review Mechanism Filing; declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the negotiated settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attachment establishing a benchmark for pensions and retiree medical benefits; requiring the company to reimburse ACSC’s reasonable ratemaking expenses; determining that this ordinance was passed in accordance with the requirements of the Texas Open

Meetings Act; adopting a saving clause; declaring an effective date; and requiring delivery of this ordinance to the company and the ACSC's legal counsel.

- b. Consider and act on approving an Memoranda of Understanding between Lake Dallas ISD and City of Lake Dallas regarding the tennis courts at City Park.

Section VIII – 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.

- A. Conduct a closed meeting pursuant to Texas Government Code Section 551.074 to deliberate and evaluate the duties, responsibilities, performance, and dismissal.
 1. Winston Edmondson

Section IX – Return to Open Session

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

Section X – 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 August 19, 2024, at 5:00 p.m.



Codi Delcambre

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.

General Fund - Without Animal Shelter (v2)

	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025	
Total General Fund Revenue	\$ 6,160,264	\$ 6,415,800	\$ 6,563,138	\$ 6,581,451	
Total General Fund Expenses	\$ 5,183,539	\$ 6,158,868	\$ 5,519,968	\$ 6,581,451	
Subtotal	\$ 976,725	\$ 256,932	\$ 1,043,171	\$ 0	Note (1)
Total Capital Outlay	\$ (198,790)	\$ (256,932)	\$ (300,810)	\$ (171,660)	
Transfers to Debt Service Fund	\$ (445,963)				
Transfers from Capital Reserve Fund				\$ 171,660	
Net	\$ 331,972	\$ -	\$ 742,361	\$ 0	Note (2)

Notes:

- (1) Proposed FY 2025 - Will be adjusted once final employee benefits are received
- Administration includes \$79,000 for Animal Service Contract
 - Removed \$280,355 for Animal Services
 - Increased Library budget to 75% of fully operational
 - Increased Streets & Drainage an amount equal to the net adjustments
- (2) Projected FY 2024 is a moving target.

REVENUES

		Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Account #	Account Description						
01-00-41006	Property Taxes-Current	3,190,913	3,421,588	3,661,480	3,615,604	3,640,000	3,822,851
01-00-41007	Property Taxes-Delinquent	16,643	40,310	17,000	16,958	20,000	25,000
01-00-41009	Property Taxes-P & I	9,502	23,259	8,000	15,990	20,000	20,000
	Property Taxes	3,217,057	3,485,157	3,686,480	3,648,552	3,680,000	3,867,851
01-00-42108	Sales Tax-General	978,904	1,089,024	1,090,000	752,233	1,128,350	1,200,000
01-00-42110	Sales Tax-Mixed Beverage	33,602	34,772	34,000	22,166	33,249	34,000
01-00-42116	Sales Tax - Property Tax Reduction	244,726	272,256	275,000	188,058	282,087	300,000
	Sales & Other Taxes	1,257,232	1,396,052	1,399,000	962,457	1,443,686	1,534,000
01-00-44214	Franchise Fees - ATMOS	54,316	71,902	60,000	-	40,000	40,000
01-00-44215	Franchise Fees - Century Tel	1,599	2,239	2,000	240	360	2,000
01-00-44216	Franchise Fees - Oncor	213,930	232,030	210,000	-	210,000	220,000
01-00-44217	Franchise Fees - Charter Communications	54,848	61,824	52,000	31,352	47,028	53,000
01-00-44218	Franchise Fees - Republic Services	95,302	98,703	95,000	47,758	71,637	99,000
01-00-44219	Franchise Fees - Miscellaneous	9,131	5,849	2,000	10,419	15,629	2,000
	Franchise Fees	429,126	472,547	421,000	89,769	384,654	416,000
	Subtotal: Taxes & Franchise Fees	4,903,415	5,353,756	5,506,480	4,700,778	5,508,339	5,817,851
01-00-45321	Application Fees - Admn/PZ/BOA	1,500	-	-	1,070	1,605	1,500
01-00-45322	Permits - Mobile Home	560	4,079	500	2,565	3,848	3,500
01-00-45323	Fees - Health Department	17,730	17,100	17,000	17,285	25,928	20,000
01-00-45324	Permits - Building New Residential	264,727	75,109	50,000	46,407	55,000	65,000
01-00-45325	Licenses - Beer/Wine/Liquor	2,375	60	2,000	1,188	1,782	1,800
01-00-45326	Permits - Alarms	4,645	3,851	4,500	3,193	4,790	4,500
01-00-45327	Permits-Farmers Market	450	-	-	-	-	-
01-00-45328	Permits - Other	10,717	33,983	10,000	11,326	16,989	13,000
01-00-45329	Permits- New Commercial	-	-	10,000	-	-	10,000
01-00-45330	Permits-Food Trucks	-	130	100	-	-	-
01-00-45350	Permits - Business	2,750	2,000	2,000	2,500	3,750	2,500
01-00-45351	Registration - Contractor	14,903	10,707	11,000	6,529	9,794	7,000
	Subtotal: License & Permit	320,357	147,019	107,100	92,063	123,484	128,800

REVENUES

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01-00-44214	Franchise Fees - ATMOS	54,316	71,902	60,000	-	40,000	40,000
01-00-44215	Franchise Fees - Century Tel	1,599	2,239	2,000	240	360	2,000
01-00-44216	Franchise Fees - Oncor	213,930	232,030	210,000	-	210,000	220,000
01-00-44217	Franchise Fees - Charter Communications	54,848	61,824	52,000	31,352	47,028	53,000
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01-00-45327	Permits-Farmers Market	450	-	-	-	-	-
01-00-45328	Permits - Other	10,717	33,983	10,000	11,326	16,989	13,000
01-00-45329	Permits- New Commercial	-	-	10,000	-	-	10,000
01-00-45330	Permits-Food Trucks	-	130	100	-	-	-
01-00-45350	Permits - Business	2,750	2,000	2,000	2,500	3,750	2,500
01-00-45351	Registration - Contractor	14,903	10,707	11,000	6,529	9,794	7,000
	Subtotal: License & Permit	320,357	147,019	107,100	92,063	123,484	128,800

EXPENDITURES, CAPITAL OUTLAYS AND TRANSFERS V2 - Without Animal Shelter

EVENTS

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY	Budget FY 2025
01-05-52221	Community Events	4,423	2,000	1,909	3,883		8,500
01-05-53350	Fireworks	25,000	28,000	24,999	24,999		24,999
01-05-59100	Transfer to Special Revenue Fund	3,241					
	Subtotal: Operation	32,664	30,000	26,908	28,882		33,499
	Total Events	32,664	30,000	26,908	28,882		33,499

CITY COUNCIL

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY	Budget FY 2025
01-07-52000	Office Supplies		300				100
01-07-52204	Uniforms	489	600	-	600		600
01-07-52206	Travel & Training	6,731	1,920	858	2,500		9,900
01-07-52207	Dues & Memberships	2,464	5,675	2,499	3,000		7,000
01-07-52212	Flowers/Gifts/Plaques	129	300	75	75		150
01-07-52214	Legislative	2,122			-		4,500
	Subtotal: Operation	11,935	8,795	3,432	6,175		22,250
	Total City Council	11,935	8,795	3,432	6,175		22,250

DEVELOPMENT SERVICES

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-08-51000	Salaries-Full Time	83,312	83,061	59,562	79,417	90,014
01-08-51101	Overtime	1,928	2,100	1,553	2,071	1,200
01-08-51102	Certification Pay					2,600
01-08-51104	Longevity	486	630	630	840	774
01-08-51105	Medicare Tax	1,212	1,281	848	1,130	1,372
01-08-51106	Unemployment Tax	35	20	17	23	23
01-08-51107	Worker's Compensation	235	601	178	237	625
01-08-51108	Group Health Insurance	26,060	31,829	22,600	30,134	35,017
01-08-51109	Retirement/TMRS	14,537	13,256	6,456	8,608	14,188
01-08-51111	Physicals & Evaluations		165			
	Subtotal: Personnel	127,805	132,943	91,844	122,460	145,813
01-08-52000	Office Supplies	47	600	101	135	400
01-08-52201	Operating Supplies	148	300			300
01-08-52202	Postage & Shipping	700	700	284	379	700
01-08-52203	Printing	25	100	34	34	100
01-08-52204	Uniforms	94	300		200	300
01-08-52205	Advertising	66	1,750			750
01-08-52206	Travel & Training	20	2,000	40	1,000	2,000
01-08-52207	Dues & Memberships	327	325	81	81	325
01-08-52208	Vehicle Fuel	1,708	2,000	755	1,007	1,200
01-08-52209	Office Equipment		200			200
01-08-52211	Safety Equipment & Supplies		200			200
01-08-52216	Telephone-Mobile	1,314	1,000	588	784	1,200
01-08-52223	Keep Lake Dallas Beautiful	800	1,650	432	576	1,000
01-08-53305	Engineering	2,522	15,000	13,435	15,000	15,000
01-08-53309	Consultants & Professionals	44,065	40,000	28,281	38,000	40,000
01-08-53320	Inspection Services	30,192	30,000	20,957	30,000	38,000
01-08-53326	Health Inspections	10,725	5,500	4,625	6,167	5,500
01-08-53339	Comprehensive Zoning Ordinance		40,000			40,000
01-08-53351	Vehicle Lease	7,925	6,443	5,017	6,689	6,481
01-08-53352	Printers & Copiers	1,799				
01-08-53507	Property Abatements	805	2,000	3,097	3,597	4,000
01-08-54402	Vehicle Maintenance	20	1,800	620	826	1,000
01-08-54406	IT Maintenance	4,000	4,000	4,000	4,000	4,000
	Subtotal: Operation	107,302	155,868	82,347	108,475	162,656

01-08-55504	Capital Outlay-Information Technology	1,225	2,000	1,144	1,525	
01-08-55507	Capital Outlay City Property Abatements					
01-08-55508	Capital Outlay-Comprehensive Plan					
01-08-56531	Capital Vehicle Principal					
01-08-56532	Capital Vehicle Interest					
	Subtotal: Capital	1,225	2,000	1,144	1,525	-
	Total Development Services	236,332	290,811	175,335	232,460	308,469

Municipal Court

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY	Budget FY 2025
01-09-51000	Salaries-Full Time	51,706	51,354	37,603	50,137		52,896
01-09-51101	Overtime	449	1,000	19	25		1,000
01-09-51102	Certification Pay						
01-09-51104	Longevity		96	96	128		168
01-09-51105	FICA/Medicare Tax	783	754	546	728		784
01-09-51106	Unemployment Tax	32	9	9	12		12
01-09-51107	Worker's Compensation	143	213	109	145		226
01-09-51108	Group Health Insurance	10,544	11,186	6,982	9,310		9,989
01-09-51109	Retirement/TMRS	5,993	7,801	2,640	3,520		8,110
	Subtotal: Personnel	69,650	72,413	48,004	64,005		73,185
01-09-52000	Office Supplies	440	800	210	210		800
01-09-52202	Postage & Shipping	1,032	1,000	137	137		1,000
01-09-52203	Printing		700				500
01-09-52204	Uniforms	94	150		100		100
01-09-52206	Travel & Training		1,350				1,350
01-09-52207	Dues & Memberships		55				55
01-09-53318	Court Collection Fees	11,186	15,000	7,097	8,000		10,000
01-09-53319	Municipal Judge/Magistrate	14,400	14,400	7,200	14,400		14,400
01-09-53320	Prosecutor	23,738	22,000	9,929	11,000		15,000
01-09-53321	Jury Fee		500	200	200		500
01-09-53352	Printers & Copiers	461	465	315	465		465
01-09-54406	IT Maintenance	7,882	3,579	9,458	10,300		10,300
01-09-54501	Cash Over/Short	(245)					
	Subtotal: Operation	58,988	59,999	34,546	44,812		54,470
01-09-55504	Capital Outlay-Information Technology	-	2,000	1,144	1,525		-
Total Municipal Court	Total Municipal Court	128,638	134,412	83,694	110,342		127,655

Administration

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-11-51000	Salaries-Full Time	356,082	410,554	257,716	343,621	477,783
01-11-51101	Overtime	594	2,000	747	996	3,000
01-11-51102	Certification Pay	1,246	1,201	877	1,169	4,800
01-11-51103	Stipend/Auto Allowance	3,739	3,600	1,454	1,939	
01-11-51104	Longevity	516	894	894	1,192	630
01-11-51105	Medicare Tax	4,701	6,080	3,645	4,860	7,076
01-11-51106	Unemployment Tax	74	45	42	56	702
01-11-51107	Worker's Compensation	997	1,720	749	999	2,001
01-11-51108	Group Health Insurance	44,047	64,920	26,635	35,513	85,766
01-11-51109	Retirement/TMRS	50,104	62,891	22,232	29,643	73,202
01-11-51111	Physicals & Evaluations	50	110	193	257	
	Subtotal: Personnel	462,150	554,015	315,184	420,245	654,960
01-11-52000	Office Supplies	2,701	4,700	924	1,232	4,700
01-11-52201	Operating Supplies	8,486	9,000	5,838	7,784	8,500
01-11-52202	Postage & Shipping	1,853	1,600	1,169	1,300	1,600
01-11-52203	Printing	25	500	-	-	500
01-11-52204	Uniforms	112	400	-	300	500
01-11-52205	Advertising	2,365	2,000	1,554	1,700	2,000
01-11-52206	Travel & Training	3,057	7,900	3,777	5,000	21,600
01-11-52207	Dues & Memberships	5,060	2,155	2,913	2,920	3,300
01-11-52209	Office Equipment	1,049	500	-	-	500
01-11-52212	Flowers/Gifts/Plaques	1,943	800	150	150	500
01-11-52213	Subscriptions & Publications	5,811	4,679	139	4,100	4,400
01-11-52216	Telephone-Mobile	3,521	1,950	2,760	3,680	3,799
01-11-53124	Debt Issue Costs					
01-11-53301	Utilities	37,631	46,000	22,829	30,439	46,000
01-11-53303	Accounting & Auditor	22,500	20,000	22,725	30,300	25,000
01-11-53304	Legal Services	57,259	90,000	69,890	93,187	90,000
01-11-53309	Consultants & Professionals	10,873	8,000	109,468	145,957	15,000
01-11-53311	Elections	10,485	10,000	4,092	4,100	10,000
01-11-53312	Denton County Tax	40,843	31,000	24,430	32,573	40,000
01-11-53313	Property & Liability Insurance	70,125	65,000	51,867	69,156	75,000
01-11-53314	Fire Contract	1,360,694	1,360,724	1,020,543	1,360,724	1,449,160
01-11-53325	Janitorial Services	23,375	25,008	18,756	25,008	25,008
01-11-53327	Code Codification	2,360	4,995	1,522	2,029	3,000
01-11-53328	Shredder Services	390	800			800
01-11-53329	SPAN	3,726	10,901	2,874	4,500	22,757
01-11-53331	Website Services	7,200	6,962	6,861	6,900	8,800
01-11-53333	Benefits Adm Fees	942	1,200	1,678	2,237	2,400

01-11-53352	Printers & Copiers	13,884	16,325	8,967	12,000	14,000
01-11-54400	Facilities Maintenance	24,862	22,858	19,866	26,488	20,000
01-11-54406	IT Maintenance	38,390	36,000	34,666	46,221	40,000
01-11-53383	Downton BIG Grants	434,040		190,000	190,000	
	Animal Services Contract					79,000
	Subtotal: Operation	2,195,562	1,791,957	1,630,258	2,109,986	2,017,824
01-11-55504	Capital Outlay-Information Technology	5,398		2,975	2,975	-
01-11-55506	Capital Outlay-Buildings/Facilities	56,505	41,000	88,581	88,581	20,000
	Subtotal: Capital	61,903	41,000	91,556	91,556	20,000
	Total Administration	2,719,615	2,386,972	2,036,998	2,621,787	2,692,784

Police

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY Budget FY 2025
01-13-51000	Salaries-Full Time	999,788	1,309,193	808,111	1,077,481	1,323,109
01-13-51101	Overtime	68,907	47,000	40,589	54,119	47,000
01-13-51102	Certification Pay	7,936	9,601	6,185	8,247	9,001
01-13-51104	Longevity	3,714	5,778	5,466	7,288	6,558
01-13-51105	Medicare Tax	15,909	19,866	12,196	16,261	20,092
01-13-51106	Unemployment Tax	322	180	151	201	2,106
01-13-51107	Worker's Compensation	27,243	58,936	22,804	30,405	59,271
01-13-51108	Group Health Insurance	174,844	257,817	149,702	199,603	264,284
01-13-51109	Retirement/TMRS	165,655	205,512	80,228	106,971	207,850
01-13-51111	Physicals & Evaluations	4,286	2,500	615	820	1,000
01-13-51116	Psychological Services	(215)	5,200	155	207	1,000
01-13-51117	Bailiff Fees			1,350	1,800	1,500
	Subtotal: Personnel	1,468,389	1,921,583	1,127,552	1,503,403	1,942,771
01-13-52000	Office Supplies	1,780	2,500	576	1,000	2,500
01-13-52099	Employee Appreciation		2,199			2,100
01-13-52201	Operating Supplies	3,296	3,600	1,657	2,500	3,600
01-13-52202	Postage & Shipping	804	500	500	500	500
01-13-52203	Printing	383	700	599	850	1,000
01-13-52204	Uniforms	26,175	22,000	12,596	20,000	27,000
01-13-52205	Advertising		100	-	-	100
01-13-52206	Travel & Training	25,885	41,550	12,594	16,792	53,349
01-13-52207	Dues & Memberships	2,648	2,465	2,150	2,150	2,505
01-13-52208	Vehicle Fuel	38,175	30,000	29,316	39,000	45,000
01-13-52209	Office Equipment			-		
01-13-52211	Safety Equipment & Supplies	19,695	11,900	9,982	13,000	12,500
01-13-52213	Subscriptions & Publications	6,352	10,835	10,611	10,600	10,200
01-13-52216	Telephone-Mobile	13,118	9,150	8,802	11,736	10,200
01-13-52219	Emergency Response Supplies		300	-		300
01-13-53301	Utilities	7,481	5,394	4,653	6,204	9,605
01-13-53304	Legal Services	1,200	1,500	-		500
01-13-53306	Communications	53,030	58,956	59,220	59,220	51,231
01-13-53309	Consultants & Professionals	5,059	8,500	5,000	6,000	8,000
01-13-53315	Jail Services		500	-		500
01-13-53351	Vehicle Lease	64,050	91,324	43,725	82,851	111,729
01-13-53352	Printers & Copiers	3,381	3,381	1,778	2,371	3,000
01-13-54400	Facilities Maintenance	3,051	2,330	124	165	2,300
01-13-54402	Vehicle Maintenance	29,140	24,200	13,736	18,315	24,200
01-13-54403	Equipment Maintenance	10,453	8,640	866	1,155	3,000
01-13-54406	IT Maintenance	53,941	35,184	29,533	39,377	43,575
	Subtotal: Operation	369,097	377,708	248,018	333,785	428,493

01-13-55503	Capital Outlay-Vehicles		31,401	44,557	60,957	24,220
01-13-55504	Capital Outlay-Information Technology	57,791	73,700	26,818	35,757	37,300
01-13-55511	Capital Outlay - Crimes		19,000	12,545	16,726	10,000
01-13-55513	Capital Outlay-Body Cams	4,529				
01-13-55515	Capital Outlay-Evidence Locker System					35,541
01-13-55518	Capital Outlay- Weather Sirens					
01-13-56531	Capital Vehicle Principal	27,671	28,336	28,685	38,247	
01-13-56532	Capital Vehicle Interest	3,023	2,414	2,031	2,708	
	Subtotal: Capital	93,014	154,851	114,636	154,396	107,060
01-13-59100	Transfer to VAWA Fund	11,923		-	-	-
	Subtotal: Transfers out	11,923	-			
	Total Police	1,942,423	2,454,142	1,490,206	1,991,584	2,478,324

Animal Services

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-15-51000	Salaries-Full Time	93,342	90,753	147,106	196,141	10,000
01-15-51010	Salaries-Part Time	23,505	29,994	5,992	7,989	
01-15-51101	Overtime	7,104	8,700	9,019	12,025	-
01-15-51104	Longevity	360		84	112	
01-15-51105	FICA/Medicare Tax	1,856	1,877	2,320	3,093	-
01-15-51106	Unemployment Tax	34	36	54	72	-
01-15-51107	Worker's Compensation	4,126	8,259	5,223	6,964	-
01-15-51108	Group Health Insurance	18,075	22,284	14,216	18,955	-
01-15-51109	Retirement/TMRS	19,504	19,417	12,434	16,579	-
01-15-51111	Physicals & Evaluations	403				
	Subtotal: Personnel	168,309	181,320	196,448	261,930	10,000
01-15-52000	Office Supplies		200			-
01-15-52201	Operating Supplies	6,949	19,000	2,741	3,655	-
01-15-52202	Postage & Shipping	88	190			-
01-15-52203	Printing		600			-
01-15-52204	Uniforms	1,244	1,260	1,224	1,631	-
01-15-52205	Advertising		200			-
01-15-52206	Travel & Training	77	5,600			-
01-15-52207	Dues & Memberships	141	375	65	87	-
01-15-52208	Vehicle Fuel	736	1,800	965	1,287	-
01-15-52211	Safety Equipment & Supplies					
01-15-52216	Telephone-Mobile	862	1,185	647	863	-
01-15-52218	Land Lease	1,453	1,454	1,511	1,511	-
01-15-53301	Utilities	11,785	12,000	6,188	8,251	-
01-15-53309	Consultants & Professionals	11,107	20,000	105	140	-
01-15-53352	Printers & Copiers	657	655	445	593	-
01-15-54400	Facilities Maintenance	3,062	12,200	5,752	7,669	-
01-15-54402	Vehicle Maintenance	234	2,772	493	657	-
01-15-54406	IT Maintenance	2,331	3,395	1,659	2,212	-
01-15-54501	Cash Over/Short	80				
	Subtotal: Operation	40,806	82,886	21,795	28,556	-
01-15-55504	Capital Outlay-Information Technology		2,000			
01-15-55506	Capital Outlay-Buildings/Facilities		2,000	999	1,332	
01-15-55510	Capital Outlay-Landscaping					
	Subtotal: Capital	-	4,000	999	1,332	-
	Total Animals Services	209,115	268,206	219,241	291,818	10,000

Parks and Facilities

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-16-51000	Salaries-Full Time		33,057			37,440
01-16-51101	Overtime		2,000			5,000
01-16-51104	Longevity					
01-16-51105	FICA/Medicare Tax		507			615
01-16-51106	Unemployment Tax		9			
01-16-51107	Worker's Compensation		1,259			1,528
01-16-51108	Group Health Insurance	(474)	12,708			15,784
01-16-51109	Retirement/TMRS		5,245			6,366
01-16-51111	Physicals & Evaluation		110			
	Subtotal: Personnel	(474)	54,895	-	-	66,733
01-16-52000	Office Supplies		40			40
01-16-52201	Operating Supplies	227	100			100
01-16-52204	Uniforms	732	608			1,000
01-16-52206	Travel & Training		275			1,500
01-16-52208	Vehicle Fuel	1,504	2,500	2,101	2,801	2,800
01-16-52210	Equipment-Field		950	34	45	950
01-16-52211	Safety Equipment & Supplies		225			500
01-16-52216	Telephone-Mobile		336			200
01-16-53406	Mowing Contract	11,912	16,000	4,557	6,076	16,000
01-16-54400	Facilities Maintenance	414	1,000	-	500	1,000
01-16-54402	Vehicle Maintenance	931	1,100	146	5,750	1,500
01-16-54403	Equipment Maintenance	768	950	208	850	950
01-16-54405	Park Maintenance	4,173	12,000	10,597	14,129	15,000
	Subtotal: Operation	20,661	36,084	17,643	30,152	41,540
01-16-55531	Capital Outlay - Park Improvements	12,996	15,485	-	15,485	25,000
01-16-56531	Capital Vehicle Principal	2,164	2,233	12,704	12,704	-
01-16-56532	Capital Vehicle Interest	290	221	966	966	-
	Subtotal: Capital	15,450	17,939	13,670	29,155	25,000
	Total Parks	35,637	108,918	31,313	59,307	133,273

Streets & Drainage

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-17-51000	Salaries-Full Time	181,442	243,654	111,844	149,125	265,707
01-17-51010	Salaries-Part Time	6,762				
01-17-51101	Overtime	14,519	11,000	8,369	11,159	12,000
01-17-51102	Certification Pay	450	301	219	292	300
01-17-51104	Longevity	1,584	618	618	824	930
01-17-51105	FICA/Medicare Tax	3,045	3,700	1,726	2,301	4,050
01-17-51106	Unemployment Tax	78	45	44	59	702
01-17-51107	Worker's Compensation	12,684	19,445	8,022	10,696	21,282
01-17-51108	Group Health Insurance	44,004	70,369	18,135	24,180	68,273
01-17-51109	Retirement/TMRS	37,128	38,276	11,077	14,769	41,895
01-17-51111	Physicals & Evaluations	272	350	193	257	-
	Subtotal: Personnel	301,968	387,758	160,247	213,663	415,139
01-17-52000	Office Supplies	133	285	38	51	285
01-17-52201	Operating Supplies	913	2,300	522	696	1,000
01-17-52204	Uniforms	1,020	1,020	515	687	5,000
01-17-52206	Travel & Training	150	2,061	59	79	3,550
01-17-52207	Dues & Memberships					600
01-17-52208	Vehicle Fuel	5,987	8,800	5,794	7,725	8,800
01-17-52210	Equipment-Field	1,451	1,400	490	653	1,400
01-17-52211	Safety Equipment & Supplies	208	700	81	108	700
01-17-52216	Telephone-Mobile	844	700	783	1,044	1,560
01-17-52217	Sign Maintenance	78				
01-17-53301	Utilities	3,835	8,000	3,845	5,127	6,000
01-17-53302	Street Lighting - electricity	56,358	60,000	38,940	51,920	58,400
01-17-53305	Engineering	1,213	8,000	7,915	10,553	15,000
01-17-53307	Rentals	954	8,000	1,801	2,401	10,000
01-17-53309	Consultants & Professionals	7,045	600	49,129	65,505	7,000
01-17-53349	Traffic Signal Maintenance	4,195	4,615	4,195	5,593	5,000
01-17-53351	Vehicle Lease		13,771			4,264
01-17-54400	Facilities Maintenance	719	2,600	1,683	2,244	2,600
01-17-54402	Vehicle Maintenance	7,894	4,580	10,598	12,000	5,000
01-17-54403	Equipment Maintenance	4,618	5,000	3,280	4,373	8,000
01-17-54XXX	Street Maintenance					204,332
01-17-54XXX	Street Maintenance - Delineator					10,000
01-17-54406	IT Maintenance	2,864	5,800	1,894	2,525	2,700
01-17-54408	Tree Maintenance	2,800	2,500	8,600	11,467	10,000
01-17-54417	Sign Maintenance	4,980	6,000	3,529	4,705	6,000
	Subtotal: Operation	108,259	146,732	143,691	189,458	377,191

01-17-55503	Capital Outlay-Vehicles		8,000	-		9,600
01-17-56531	Capital Vehicle Principal -	24,534	25,031	14,958	19,945	
01-17-56532	Capital Vehicle Interest	2,664	2,111	1,033	1,377	
	Subtotal: Capital	27,198	35,142	15,991	21,322	9,600
	Total Street & Drainage	437,425	569,632	319,930	424,442	801,930

Library

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	Budget FY 2025
01-18-51000	Salaries-Full Time	12,443	70,013			
01-18-51010	Salaries-Part Time	23,293	27,541	18,704	24,939	73,331
01-18-51101	Overtime	74	1,000			1,000
01-18-51104	Longevity	162				
01-18-51105	FICA/Medicare Tax	556	1,419	271	361	957
01-18-51106	Unemployment Tax	23	20	9	12	968
01-18-51107	Worker's Compensation	118	401	62	83	271
01-18-51108	Group Health Insurance	6,187	15,005	71	95	
01-18-51109	Retirement/TMRS	6,619	14,687	2,375	3,167	7,089
01-18-51111	Physical & Evaluations		350	-	-	100
	Subtotal: Personnel	49,475	130,436	21,492	28,656	83,715
01-18-52000	Office Supplies					1,000
01-18-52201	Operating Supplies	903	400	1,235	1,647	800
01-18-52202	Postage & Shipping					500
01-18-52204	Uniforms		270			300
01-18-52205	Advertising					1,000
01-18-52206	Travel and Training					100
01-18-52207	Dues and Memberships					4,411
01-14-52215	Library Books/Materials	5				10,000
01-18-52216	Telephone-Mobile	470	820	354	472	500
01-18-53301	Utilities	8,611	12,000	8,738	11,651	12,500
01-18-53323	Security System	973	925	796	1,061	1,100
01-18-53352	Printers & Copiers	2,327	2,850	1,068	1,424	2,000
01-18-54400	Facilities Maintenance	1,442	600	387	516	2,000
01-18-54406	IT Maintenance	10,302	15,611	6,416	8,555	15,000
	Subtotal: Operation	25,033	33,476	18,994	25,326	51,211
01-18-55504	Capital Outlay-Information Technology					10,000
01-18-55506	Capital Outlay-Buildings/Facilities					
	Subtotal: Capital	-	-	-	-	10,000
	Total Community Services	74,508	163,912	40,486	53,982	144,926

**General Fund - Without Animal Shelter,
4% COLA Increase (v3)**

	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Total General Fund Revenue	\$ 6,160,264	\$ 6,415,800	\$ 6,563,138	\$ 6,581,451
Total General Fund Expenses	\$ 5,183,539	\$ 6,158,868	\$ 5,519,968	\$ 6,581,451
Subtotal	\$ 976,725	\$ 256,932	\$ 1,043,171	\$ 0
Total Capital Outlay	\$ (198,790)	\$ (256,932)	\$ (300,810)	\$ (171,660)
Transfers to Debt Service Fund	\$ (445,963)			
Transfers from Capital Reserve Fund				\$ 171,660
Net	\$ 331,972	\$ -	\$ 742,361	\$ 0

Note (1)

Note (2)

Notes:

- (1) Proposed FY 2025 - Will be adjusted once final employee benefits are received
- Administration includes \$79,000 for Animal Service Contract
 - Removed \$280,355 for Animal Services
 - Increased Library budget to 75% of fully operational
 - Increased COLA Increase from 3% to 4%
 - Increased Streets & Drainage an amount equal to the net adjustments

- (2) Projected FY 2024 is a moving target.

REVENUES

		Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Account #	Account Description						
01-00-41006	Property Taxes-Current	3,190,913	3,421,588	3,661,480	3,615,604	3,640,000	3,822,851
01-00-41007	Property Taxes-Delinquent	16,643	40,310	17,000	16,958	20,000	25,000
01-00-41009	Property Taxes-P & I	9,502	23,259	8,000	15,990	20,000	20,000
	Property Taxes	3,217,057	3,485,157	3,686,480	3,648,552	3,680,000	3,867,851
01-00-42108	Sales Tax-General	978,904	1,089,024	1,090,000	752,233	1,128,350	1,200,000
01-00-42110	Sales Tax-Mixed Beverage	33,602	34,772	34,000	22,166	33,249	34,000
01-00-42116	Sales Tax - Property Tax Reduction	244,726	272,256	275,000	188,058	282,087	300,000
	Sales & Other Taxes	1,257,232	1,396,052	1,399,000	962,457	1,443,686	1,534,000
01-00-44214	Franchise Fees - ATMOS	54,316	71,902	60,000	-	40,000	40,000
01-00-44215	Franchise Fees - Century Tel	1,599	2,239	2,000	240	360	2,000
01-00-44216	Franchise Fees - Oncor	213,930	232,030	210,000	-	210,000	220,000
01-00-44217	Franchise Fees - Charter Communications	54,848	61,824	52,000	31,352	47,028	53,000
01-00-44218	Franchise Fees - Republic Services	95,302	98,703	95,000	47,758	71,637	99,000
01-00-44219	Franchise Fees - Miscellaneous	9,131	5,849	2,000	10,419	15,629	2,000
	Franchise Fees	429,126	472,547	421,000	89,769	384,654	416,000
	Subtotal: Taxes & Franchise Fees	4,903,415	5,353,756	5,506,480	4,700,778	5,508,339	5,817,851
01-00-45321	Application Fees - Admn/PZ/BOA	1,500	-		1,070	1,605	1,500
01-00-45322	Permits - Mobile Home	560	4,079	500	2,565	3,848	3,500
01-00-45323	Fees - Health Department	17,730	17,100	17,000	17,285	25,928	20,000
01-00-45324	Permits - Building New Residential	264,727	75,109	50,000	46,407	55,000	65,000
01-00-45325	Licenses - Beer/Wine/Liquor	2,375	60	2,000	1,188	1,782	1,800
01-00-45326	Permits - Alarms	4,645	3,851	4,500	3,193	4,790	4,500
01-00-45327	Permits-Farmers Market	450	-		-	-	
01-00-45328	Permits - Other	10,717	33,983	10,000	11,326	16,989	13,000
01-00-45329	Permits- New Commercial	-	-	10,000		-	10,000
01-00-45330	Permits-Food Trucks	-	130	100		-	-
01-00-45350	Permits - Business	2,750	2,000	2,000	2,500	3,750	2,500
01-00-45351	Registration - Contractor	14,903	10,707	11,000	6,529	9,794	7,000
	Subtotal: License & Permit	320,357	147,019	107,100	92,063	123,484	128,800

01-00-45235	Shady Shores Library Funding	29,046					
01-00-45318	Animal Services-Corinth	3,450					
01-00-46329	DOJ Bullet Vest Grant	-					
01-00-48461	SRO Reimbursement	63,285	73,469	149,899	76,708	150,000	150,000
	Subtotal: Intergovernmental	95,781	73,469	149,899	76,708	150,000	150,000
01-00-45320	Animal Services	16,432	12,280	8,000	9,545	14,318	-
01-00-45353	Plan Review	201,503	9,544	8,000	7,975	11,963	9,000
01-00-45463	Rentals - Parks	300	40	-	200	300	200
01-00-45464	Fees- Vendors	4,080	2,960	2,000	355	533	2,000
01-00-45465	Fees - Entry	470	290	200	20	30	200
01-00-45466	Proceeds - Events	90	-	-	-	-	-
01-00-45467	Sponsorships - Events	23,970	22,420	10,000	8,000	8,000	10,000
01-00-45473	Police Reports	738	704	600	906	1,359	1,000
01-00-45474	Rental Fees - Community Room	380	385	-	-	-	100
01-00-45802	Fire Station Rent	46,867	47,704	48,760	24,380	48,000	48,000
	Subtotal: Charges for Service	294,830	96,327	77,560	51,381	84,502	70,500
01-00-46330	Court Fines/Bonds	127,467	122,268	135,000	69,079	103,619	77,000
01-00-46331	Administrative Fees	5,343	18,187	5,000	2,250	3,375	3,000
01-00-46332	Arrest/Warrant/Fees	9,832	7,935	8,000	5,716	8,574	7,500
01-00-46337	MVBA Collections	16,032	9,607	14,000	6,877	10,316	9,000
01-00-46339	Omni/City	2,596	424	500	244	366	300
	Subtotal: Fines	161,271	158,421	162,500	84,166	126,249	96,800
01-00-47476	Interest Income - General FD	25,577	167,729	73,000	143,999	215,999	180,000
	Subtotal: Interest Income	25,577	167,729	73,000	143,999	215,999	180,000
01-00-46233	Library Fines	2,686	1,589	-	1,050	1,575	-
01-00-48000	Community Svs Program Fees	-	-	1,000	-	-	-
01-00-48231	Library Grants	3,179	60	-	-	-	-
01-00-48232	Friends of the Library	-	-	-	-	-	-
01-00-48234	Library Memberships	1,980	1,147	-	519	779	-
01-00-48236	Library-Corinth Memberships	3,330	1,050	-	-	-	-
01-00-48468	Fireworks Lake Cities Contribution	7,000	-	11,000	-	-	14,000
01-00-48474	Waste Management Annual Contribution	-	-	-	-	-	-
01-00-48475	Other Revenue	17,568	3,660	3,000	5,825	8,738	3,500
01-00-48476	Insurance Proceeds	15,796	13,648	-	57,771	58,000	-
01-00-48480	Sale of Assets	11,910	42,389	10,000	235,475	235,475	-
	Adjustments	-	-	-	-	-	-
	Subtotal: Other	63,448	63,543	25,000	300,640	304,566	17,500
01-00-49403	Trf from CDC - Parks	80,000	80,000	80,000	40,000	40,000	80,000
01-00-49404	Admin Fees - Willow Grove Park	20,000	20,000	40,000	10,000	10,000	40,000
01-00-49600	Transfer in	-	-	283,000	-	-	-
	Adjustments	-	-	-	-	-	-
	Subtotal: Transfers	100,004	100,000	403,000	50,000	50,000	120,000
	Total General Fund Revenues	5,964,684	6,160,264	6,504,539	5,499,735	6,563,138	6,581,451

EXPENDITURES, CAPITAL OUTLAYS AND TRANSFERS V3 - Without Animal Shelter
Increased COLA from 3% to 4%

EVENTS

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY	Budget FY 2025
01-05-52221	Community Events	4,423	2,000	1,909	3,883		8,500
01-05-53350	Fireworks	25,000	28,000	24,999	24,999		24,999
01-05-59100	Transfer to Special Revenue Fund	3,241					
	Subtotal: Operation	32,664	30,000	26,908	28,882		33,499
	Total Events	32,664	30,000	26,908	28,882		33,499

CITY COUNCIL

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY	Budget FY 2025
01-07-52000	Office Supplies		300				100
01-07-52204	Uniforms	489	600	-	600		600
01-07-52206	Travel & Training	6,731	1,920	858	2,500		9,900
01-07-52207	Dues & Memberships	2,464	5,675	2,499	3,000		7,000
01-07-52212	Flowers/Gifts/Plaques	129	300	75	75		150
01-07-52214	Legislative	2,122			-		4,500
	Subtotal: Operation	11,935	8,795	3,432	6,175		22,250
	Total City Council	11,935	8,795	3,432	6,175		22,250

DEVELOPMENT SERVICES

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-08-51000	Salaries-Full Time	83,312	83,061	59,562	79,417	90,484
01-08-51101	Overtime	1,928	2,100	1,553	2,071	1,200
01-08-51102	Certification Pay					2,600
01-08-51104	Longevity	486	630	630	840	774
01-08-51105	Medicare Tax	1,212	1,281	848	1,130	1,378
01-08-51106	Unemployment Tax	35	20	17	23	23
01-08-51107	Worker's Compensation	235	601	178	237	629
01-08-51108	Group Health Insurance	26,060	31,829	22,600	30,134	35,021
01-08-51109	Retirement/TMRS	14,537	13,256	6,456	8,608	14,260
01-08-51111	Physicals & Evaluations		165			
	Subtotal: Personnel	127,805	132,943	91,844	122,460	146,369
01-08-52000	Office Supplies	47	600	101	135	400
01-08-52201	Operating Supplies	148	300			300
01-08-52202	Postage & Shipping	700	700	284	379	700
01-08-52203	Printing	25	100	34	34	100
01-08-52204	Uniforms	94	300		200	300
01-08-52205	Advertising	66	1,750			750
01-08-52206	Travel & Training	20	2,000	40	1,000	2,000
01-08-52207	Dues & Memberships	327	325	81	81	325
01-08-52208	Vehicle Fuel	1,708	2,000	755	1,007	1,200
01-08-52209	Office Equipment		200			200
01-08-52211	Safety Equipment & Supplies		200			200
01-08-52216	Telephone-Mobile	1,314	1,000	588	784	1,200
01-08-52223	Keep Lake Dallas Beautiful	800	1,650	432	576	1,000
01-08-53305	Engineering	2,522	15,000	13,435	15,000	15,000
01-08-53309	Consultants & Professionals	44,065	40,000	28,281	38,000	40,000
01-08-53320	Inspection Services	30,192	30,000	20,957	30,000	38,000
01-08-53326	Health Inspections	10,725	5,500	4,625	6,167	5,500
01-08-53339	Comprehensive Zoning Ordinance		40,000			40,000
01-08-53351	Vehicle Lease	7,925	6,443	5,017	6,689	6,481
01-08-53352	Printers & Copiers	1,799				
01-08-53507	Property Abatements	805	2,000	3,097	3,597	4,000
01-08-54402	Vehicle Maintenance	20	1,800	620	826	1,000
01-08-54406	IT Maintenance	4,000	4,000	4,000	4,000	4,000
	Subtotal: Operation	107,302	155,868	82,347	108,475	162,656

01-08-55504	Capital Outlay-Information Technology	1,225	2,000	1,144	1,525	
01-08-55507	Capital Outlay City Property Abatements					
01-08-55508	Capital Outlay-Comprehensive Plan					
01-08-56531	Capital Vehicle Principal					
01-08-56532	Capital Vehicle Interest					
	Subtotal: Capital	1,225	2,000	1,144	1,525	-
	Total Development Services	236,332	290,811	175,335	232,460	309,025

Municipal Court

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY 2025
01-09-51000	Salaries-Full Time	51,706	51,354	37,603	50,137	53,410
01-09-51101	Overtime	449	1,000	19	25	1,000
01-09-51102	Certification Pay					
01-09-51104	Longevity		96	96	128	168
01-09-51105	FICA/Medicare Tax	783	754	546	728	791
01-09-51106	Unemployment Tax	32	9	9	12	12
01-09-51107	Worker's Compensation	143	213	109	145	226
01-09-51108	Group Health Insurance	10,544	11,186	6,982	9,310	9,994
01-09-51109	Retirement/TMRS	5,993	7,801	2,640	3,520	8,188
	Subtotal: Personnel	69,650	72,413	48,004	64,005	73,789
01-09-52000	Office Supplies	440	800	210	210	800
01-09-52202	Postage & Shipping	1,032	1,000	137	137	1,000
01-09-52203	Printing		700			500
01-09-52204	Uniforms	94	150		100	100
01-09-52206	Travel & Training		1,350			1,350
01-09-52207	Dues & Memberships		55			55
01-09-53318	Court Collection Fees	11,186	15,000	7,097	8,000	10,000
01-09-53319	Municipal Judge/Magistrate	14,400	14,400	7,200	14,400	14,400
01-09-53320	Prosecutor	23,738	22,000	9,929	11,000	15,000
01-09-53321	Jury Fee		500	200	200	500
01-09-53352	Printers & Copiers	461	465	315	465	465
01-09-54406	IT Maintenance	7,882	3,579	9,458	10,300	10,300
01-09-54501	Cash Over/Short	(245)				
	Subtotal: Operation	58,988	59,999	34,546	44,812	54,470
01-09-55504	Capital Outlay-Information Technology	-	2,000	1,144	1,525	-
Total Municipal Court	Total Municipal Court	128,638	134,412	83,694	110,342	128,259

Administration

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY Budget FY 2025
01-11-51000	Salaries-Full Time	356,082	410,554	257,716	343,621	479,713
01-11-51101	Overtime	594	2,000	747	996	3,000
01-11-51102	Certification Pay	1,246	1,201	877	1,169	4,800
01-11-51103	Stipend/Auto Allowance	3,739	3,600	1,454	1,939	
01-11-51104	Longevity	516	894	894	1,192	630
01-11-51105	Medicare Tax	4,701	6,080	3,645	4,860	7,104
01-11-51106	Unemployment Tax	74	45	42	56	702
01-11-51107	Worker's Compensation	997	1,720	749	999	2,009
01-11-51108	Group Health Insurance	44,047	64,920	26,635	35,513	85,784
01-11-51109	Retirement/TMRS	50,104	62,891	22,232	29,643	73,491
01-11-51111	Physicals & Evaluations	50	110	193	257	
	Subtotal: Personnel	462,150	554,015	315,184	420,245	657,233
01-11-52000	Office Supplies	2,701	4,700	924	1,232	4,700
01-11-52201	Operating Supplies	8,486	9,000	5,838	7,784	8,500
01-11-52202	Postage & Shipping	1,853	1,600	1,169	1,300	1,600
01-11-52203	Printing	25	500	-	-	500
01-11-52204	Uniforms	112	400	-	300	500
01-11-52205	Advertising	2,365	2,000	1,554	1,700	2,000
01-11-52206	Travel & Training	3,057	7,900	3,777	5,000	21,600
01-11-52207	Dues & Memberships	5,060	2,155	2,913	2,920	3,300
01-11-52209	Office Equipment	1,049	500	-	-	500
01-11-52212	Flowers/Gifts/Plaques	1,943	800	150	150	500
01-11-52213	Subscriptions & Publications	5,811	4,679	139	4,100	4,400
01-11-52216	Telephone-Mobile	3,521	1,950	2,760	3,680	3,799
01-11-53124	Debt Issue Costs					
01-11-53301	Utilities	37,631	46,000	22,829	30,439	46,000
01-11-53303	Accounting & Auditor	22,500	20,000	22,725	30,300	25,000
01-11-53304	Legal Services	57,259	90,000	69,890	93,187	90,000
01-11-53309	Consultants & Professionals	10,873	8,000	109,468	145,957	15,000
01-11-53311	Elections	10,485	10,000	4,092	4,100	10,000
01-11-53312	Denton County Tax	40,843	31,000	24,430	32,573	40,000
01-11-53313	Property & Liability Insurance	70,125	65,000	51,867	69,156	75,000
01-11-53314	Fire Contract	1,360,694	1,360,724	1,020,543	1,360,724	1,449,160
01-11-53325	Janitorial Services	23,375	25,008	18,756	25,008	25,008
01-11-53327	Code Codification	2,360	4,995	1,522	2,029	3,000
01-11-53328	Shredder Services	390	800			800
01-11-53329	SPAN	3,726	10,901	2,874	4,500	22,757
01-11-53331	Website Services	7,200	6,962	6,861	6,900	8,800
01-11-53333	Benefits Adm Fees	942	1,200	1,678	2,237	2,400

01-11-53352	Printers & Copiers	13,884	16,325	8,967	12,000	14,000
01-11-54400	Facilities Maintenance	24,862	22,858	19,866	26,488	20,000
01-11-54406	IT Maintenance	38,390	36,000	34,666	46,221	40,000
01-11-53383	Downton BIG Grants	434,040		190,000	190,000	
	Animal Services Contract					79,000
	Subtotal: Operation	2,195,562	1,791,957	1,630,258	2,109,986	2,017,824
01-11-55504	Capital Outlay-Information Technology	5,398		2,975	2,975	-
01-11-55506	Capital Outlay-Buildings/Facilities	56,505	41,000	88,581	88,581	20,000
	Subtotal: Capital	61,903	41,000	91,556	91,556	20,000
	Total Administration	2,719,615	2,386,972	2,036,998	2,621,787	2,695,057

Police

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY 2024	Budget FY 2025
01-13-51000	Salaries-Full Time	999,788	1,309,193	808,111	1,077,481		1,333,469
01-13-51101	Overtime	68,907	47,000	40,589	54,119		47,000
01-13-51102	Certification Pay	7,936	9,601	6,185	8,247		9,001
01-13-51104	Longevity	3,714	5,778	5,466	7,288		6,558
01-13-51105	Medicare Tax	15,909	19,866	12,196	16,261		20,242
01-13-51106	Unemployment Tax	322	180	151	201		2,106
01-13-51107	Worker's Compensation	27,243	58,936	22,804	30,405		59,709
01-13-51108	Group Health Insurance	174,844	257,817	149,702	199,603		264,381
01-13-51109	Retirement/TMRS	165,655	205,512	80,228	106,971		209,404
01-13-51111	Physicals & Evaluations	4,286	2,500	615	820		1,000
01-13-51116	Psychological Services	(215)	5,200	155	207		1,000
01-13-51117	Bailiff Fees			1,350	1,800		1,500
	Subtotal: Personnel	1,468,389	1,921,583	1,127,552	1,503,403		1,955,370
01-13-52000	Office Supplies	1,780	2,500	576	1,000		2,500
01-13-52099	Employee Appreciation		2,199				2,100
01-13-52201	Operating Supplies	3,296	3,600	1,657	2,500		3,600
01-13-52202	Postage & Shipping	804	500	500	500		500
01-13-52203	Printing	383	700	599	850		1,000
01-13-52204	Uniforms	26,175	22,000	12,596	20,000		27,000
01-13-52205	Advertising		100	-	-		100
01-13-52206	Travel & Training	25,885	41,550	12,594	16,792		53,349
01-13-52207	Dues & Memberships	2,648	2,465	2,150	2,150		2,505
01-13-52208	Vehicle Fuel	38,175	30,000	29,316	39,000		45,000
01-13-52209	Office Equipment			-			
01-13-52211	Safety Equipment & Supplies	19,695	11,900	9,982	13,000		12,500
01-13-52213	Subscriptions & Publications	6,352	10,835	10,611	10,600		10,200
01-13-52216	Telephone-Mobile	13,118	9,150	8,802	11,736		10,200
01-13-52219	Emergency Response Supplies		300	-			300
01-13-53301	Utilities	7,481	5,394	4,653	6,204		9,605
01-13-53304	Legal Services	1,200	1,500	-			500
01-13-53306	Communications	53,030	58,956	59,220	59,220		51,231
01-13-53309	Consultants & Professionals	5,059	8,500	5,000	6,000		8,000
01-13-53315	Jail Services		500	-			500
01-13-53351	Vehicle Lease	64,050	91,324	43,725	82,851		111,729
01-13-53352	Printers & Copiers	3,381	3,381	1,778	2,371		3,000
01-13-54400	Facilities Maintenance	3,051	2,330	124	165		2,300
01-13-54402	Vehicle Maintenance	29,140	24,200	13,736	18,315		24,200
01-13-54403	Equipment Maintenance	10,453	8,640	866	1,155		3,000
01-13-54406	IT Maintenance	53,941	35,184	29,533	39,377		43,575
	Subtotal: Operation	369,097	377,708	248,018	333,785		428,493

01-13-55503	Capital Outlay-Vehicles		31,401	44,557	60,957	24,220
01-13-55504	Capital Outlay-Information Technology	57,791	73,700	26,818	35,757	37,300
01-13-55511	Capital Outlay - Crimes		19,000	12,545	16,726	10,000
01-13-55513	Capital Outlay-Body Cams	4,529				
01-13-55515	Capital Outlay-Evidence Locker System					35,541
01-13-55518	Capital Outlay- Weather Sirens					
01-13-56531	Capital Vehicle Principal	27,671	28,336	28,685	38,247	
01-13-56532	Capital Vehicle Interest	3,023	2,414	2,031	2,708	
	Subtotal: Capital	93,014	154,851	114,636	154,396	107,060
01-13-59100	Transfer to VAWA Fund	11,923		-	-	-
	Subtotal: Transfers out	11,923	-			
	Total Police	1,942,423	2,454,142	1,490,206	1,991,584	2,490,923

Animal Services

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY	Budget FY 2025
01-15-51000	Salaries-Full Time	93,342	90,753	147,106	196,141		10,000
01-15-51010	Salaries-Part Time	23,505	29,994	5,992	7,989		
01-15-51101	Overtime	7,104	8,700	9,019	12,025		-
01-15-51104	Longevity	360		84	112		
01-15-51105	FICA/Medicare Tax	1,856	1,877	2,320	3,093		-
01-15-51106	Unemployment Tax	34	36	54	72		-
01-15-51107	Worker's Compensation	4,126	8,259	5,223	6,964		-
01-15-51108	Group Health Insurance	18,075	22,284	14,216	18,955		-
01-15-51109	Retirement/TMRS	19,504	19,417	12,434	16,579		-
01-15-51111	Physicals & Evaluations	403					
	Subtotal: Personnel	168,309	181,320	196,448	261,930		10,000
01-15-52000	Office Supplies		200				-
01-15-52201	Operating Supplies	6,949	19,000	2,741	3,655		-
01-15-52202	Postage & Shipping	88	190				-
01-15-52203	Printing		600				-
01-15-52204	Uniforms	1,244	1,260	1,224	1,631		-
01-15-52205	Advertising		200				-
01-15-52206	Travel & Training	77	5,600				-
01-15-52207	Dues & Memberships	141	375	65	87		-
01-15-52208	Vehicle Fuel	736	1,800	965	1,287		-
01-15-52211	Safety Equipment & Supplies						
01-15-52216	Telephone-Mobile	862	1,185	647	863		-
01-15-52218	Land Lease	1,453	1,454	1,511	1,511		-
01-15-53301	Utilities	11,785	12,000	6,188	8,251		-
01-15-53309	Consultants & Professionals	11,107	20,000	105	140		-
01-15-53352	Printers & Copiers	657	655	445	593		-
01-15-54400	Facilities Maintenance	3,062	12,200	5,752	7,669		-
01-15-54402	Vehicle Maintenance	234	2,772	493	657		-
01-15-54406	IT Maintenance	2,331	3,395	1,659	2,212		-
01-15-54501	Cash Over/Short	80					
	Subtotal: Operation	40,806	82,886	21,795	28,556		-
01-15-55504	Capital Outlay-Information Technology		2,000				
01-15-55506	Capital Outlay-Buildings/Facilities		2,000	999	1,332		
01-15-55510	Capital Outlay-Landscaping						
	Subtotal: Capital	-	4,000	999	1,332		-
	Total Animals Services	209,115	268,206	219,241	291,818		10,000

Parks and Facilities

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-16-51000	Salaries-Full Time		33,057			37,440
01-16-51101	Overtime		2,000			5,000
01-16-51104	Longevity					
01-16-51105	FICA/Medicare Tax		507			615
01-16-51106	Unemployment Tax		9			
01-16-51107	Worker's Compensation		1,259			1,528
01-16-51108	Group Health Insurance	(474)	12,708			15,784
01-16-51109	Retirement/TMRS		5,245			6,366
01-16-51111	Physicals & Evaluation		110			
	Subtotal: Personnel	(474)	54,895	-	-	66,733
01-16-52000	Office Supplies		40			40
01-16-52201	Operating Supplies	227	100			100
01-16-52204	Uniforms	732	608			1,000
01-16-52206	Travel & Training		275			1,500
01-16-52208	Vehicle Fuel	1,504	2,500	2,101	2,801	2,800
01-16-52210	Equipment-Field		950	34	45	950
01-16-52211	Safety Equipment & Supplies		225			500
01-16-52216	Telephone-Mobile		336			200
01-16-53406	Mowing Contract	11,912	16,000	4,557	6,076	16,000
01-16-54400	Facilities Maintenance	414	1,000	-	500	1,000
01-16-54402	Vehicle Maintenance	931	1,100	146	5,750	1,500
01-16-54403	Equipment Maintenance	768	950	208	850	950
01-16-54405	Park Maintenance	4,173	12,000	10,597	14,129	15,000
	Subtotal: Operation	20,661	36,084	17,643	30,152	41,540
01-16-55531	Capital Outlay - Park Improvements	12,996	15,485	-	15,485	25,000
01-16-56531	Capital Vehicle Principal	2,164	2,233	12,704	12,704	-
01-16-56532	Capital Vehicle Interest	290	221	966	966	-
	Subtotal: Capital	15,450	17,939	13,670	29,155	25,000
	Total Parks	35,637	108,918	31,313	59,307	133,273

Streets & Drainage

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected FY 2024	Budget FY 2025
01-17-51000	Salaries-Full Time	181,442	243,654	111,844	149,125	267,471
01-17-51010	Salaries-Part Time	6,762				
01-17-51101	Overtime	14,519	11,000	8,369	11,159	12,000
01-17-51102	Certification Pay	450	301	219	292	300
01-17-51104	Longevity	1,584	618	618	824	930
01-17-51105	FICA/Medicare Tax	3,045	3,700	1,726	2,301	4,075
01-17-51106	Unemployment Tax	78	45	44	59	702
01-17-51107	Worker's Compensation	12,684	19,445	8,022	10,696	21,416
01-17-51108	Group Health Insurance	44,004	70,369	18,135	24,180	68,290
01-17-51109	Retirement/TMRS	37,128	38,276	11,077	14,769	42,159
01-17-51111	Physicals & Evaluations	272	350	193	257	-
	Subtotal: Personnel	301,968	387,758	160,247	213,663	417,343
01-17-52000	Office Supplies	133	285	38	51	285
01-17-52201	Operating Supplies	913	2,300	522	696	1,000
01-17-52204	Uniforms	1,020	1,020	515	687	5,000
01-17-52206	Travel & Training	150	2,061	59	79	3,550
01-17-52207	Dues & Memberships					600
01-17-52208	Vehicle Fuel	5,987	8,800	5,794	7,725	8,800
01-17-52210	Equipment-Field	1,451	1,400	490	653	1,400
01-17-52211	Safety Equipment & Supplies	208	700	81	108	700
01-17-52216	Telephone-Mobile	844	700	783	1,044	1,560
01-17-52217	Sign Maintenance	78				
01-17-53301	Utilities	3,835	8,000	3,845	5,127	6,000
01-17-53302	Street Lighting - electricity	56,358	60,000	38,940	51,920	58,400
01-17-53305	Engineering	1,213	8,000	7,915	10,553	15,000
01-17-53307	Rentals	954	8,000	1,801	2,401	10,000
01-17-53309	Consultants & Professionals	7,045	600	49,129	65,505	7,000
01-17-53349	Traffic Signal Maintenance	4,195	4,615	4,195	5,593	5,000
01-17-53351	Vehicle Lease		13,771			4,264
01-17-54400	Facilities Maintenance	719	2,600	1,683	2,244	2,600
01-17-54402	Vehicle Maintenance	7,894	4,580	10,598	12,000	5,000
01-17-54403	Equipment Maintenance	4,618	5,000	3,280	4,373	8,000
01-17-54XXX	Street Maintenance					186,096
01-17-54XXX	Street Maintenance - Delineator					10,000
01-17-54406	IT Maintenance	2,864	5,800	1,894	2,525	2,700
01-17-54408	Tree Maintenance	2,800	2,500	8,600	11,467	10,000
01-17-54417	Sign Maintenance	4,980	6,000	3,529	4,705	6,000
	Subtotal: Operation	108,259	146,732	143,691	189,458	358,955

01-17-55503	Capital Outlay-Vehicles		8,000	-		9,600
01-17-56531	Capital Vehicle Principal -	24,534	25,031	14,958	19,945	
01-17-56532	Capital Vehicle Interest	2,664	2,111	1,033	1,377	
	Subtotal: Capital	27,198	35,142	15,991	21,322	9,600
	Total Street & Drainage	437,425	569,632	319,930	424,442	785,898

Library

Account #	Account Description	Actual FY 2023	Budget FY 2024	YTD 6/30/24	Projected 2024	FY Budget FY 2025
01-18-51000	Salaries-Full Time	12,443	70,013			
01-18-51010	Salaries-Part Time	23,293	27,541	18,704	24,939	73,331
01-18-51101	Overtime	74	1,000			1,000
01-18-51104	Longevity	162				
01-18-51105	FICA/Medicare Tax	556	1,419	271	361	957
01-18-51106	Unemployment Tax	23	20	9	12	968
01-18-51107	Worker's Compensation	118	401	62	83	271
01-18-51108	Group Health Insurance	6,187	15,005	71	95	
01-18-51109	Retirement/TMRS	6,619	14,687	2,375	3,167	7,089
01-18-51111	Physical & Evaluations		350	-	-	100
	Subtotal: Personnel	49,475	130,436	21,492	28,656	83,715
01-18-52000	Office Supplies					1,000
01-18-52201	Operating Supplies	903	400	1,235	1,647	800
01-18-52202	Postage & Shipping					500
01-18-52204	Uniforms		270			300
01-18-52205	Advertising					1,000
01-18-52206	Travel and Training					100
01-18-52207	Dues and Memberships					4,411
01-14-52215	Library Books/Materials	5				10,000
01-18-52216	Telephone-Mobile	470	820	354	472	500
01-18-53301	Utilities	8,611	12,000	8,738	11,651	12,500
01-18-53323	Security System	973	925	796	1,061	1,100
01-18-53352	Printers & Copiers	2,327	2,850	1,068	1,424	2,000
01-18-54400	Facilities Maintenance	1,442	600	387	516	2,000
01-18-54406	IT Maintenance	10,302	15,611	6,416	8,555	15,000
	Subtotal: Operation	25,033	33,476	18,994	25,326	51,211
01-18-55504	Capital Outlay-Information Technology					10,000
01-18-55506	Capital Outlay-Buildings/Facilities					
	Subtotal: Capital	-	-	-	-	10,000
	Total Community Services	74,508	163,912	40,486	53,982	144,926

Debt Service

Account #	Account Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual thru 5/31/2024	Projected FY2024	FY 2025 Budget
Revenue							
04-00-41006	Property Tax - Current	319,412	329,132	509,000	456,709	465,000	477,845
04-00-41107	Property Tax - Delinquent	2,533	4,865	2,000	2,176	2,200	2,000
04-00-41009	Property Tax - P & I	843	2,478	2,000	1,880	2,000	2,000
04-00-47701	Interest Income - I&S	1,707	24,700	200	17,819	20,000	10,000
04-00-48599	Bond Proceeds			3,120,000			
04-00-49600	Transfer from Investment fund	150,001					
04-00-49601	Transfer from General Fund		434,040				
04-00-49617	CDC Debt Payment Reimbursement	324,629	311,760	233,597	20,142	233,568	234,914
	Revenue Total	799,126	1,106,974	3,866,797	498,726	722,768	726,759

Account #	Account Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual thru 5/31/2024	Projected FY2024	FY 2025 Budget
Expenditures							
04-11-53124	Debt Issue Costs	-	-	120,000			-
04-11-56515	Paying Agent Fees				150	254	208
04-11-56957	Sales Tax RB Series 2019 CDC Principal	30,000	55,000	60,000		60,000	60,000
04-11-56958	Sales Tax RB Series 2019 CDC Interest	28,770	27,510	25,200	12,600	25,200	22,680
04-11-56965	GO Series 2008 Principal	55,000	60,000	60,000		60,000	65,000
04-11-56966	GO Series 2008 Interest	19,104	16,949	14,314	7,115	14,272	11,788
04-11-56976	GO Refunding Series 2018 Principal	155,000	160,000	165,000		165,000	170,000
04-11-56977	GO Refunding Series 2018 Interest	26,180	21,918	17,422	8,636	17,347	12,786
04-11-56978	GO Refunding 2019 CDC Principal	65,000	70,000	70,000		70,000	75,000
04-11-56979	GO Refunding 2019 CDC Interest	10,974	9,765	8,463	4,232	8,464	7,161
04-11-56980	CO Series 2019 Principal	165,000	155,000	160,000		160,000	165,000
04-11-56981	CO Series 2019 Interest	25,269	22,134	19,190	9,594	19,189	16,150
04-11-56982	CO Series 2023 Principal	-	-	20,000		60,000	70,000
04-11-56983	CO Series 2023 Interest	-	-	114,734	48,429	118,167	136,475
	Debt Service	580,297	598,276	854,323	90,756	777,892	812,247
04-00-569XX	Transfer to Project Fund	-	-	3,000,000			
	Capitol Project Fund	-	-	3,000,000	-	-	-
	Total Community Development Cooperation	580,297	598,276	3,854,323	90,756	777,892	812,247
	Total Debt Service Fund Surplus/Deficit		508,698	12,474	407,970	(55,123)	(85,488)
	Ending Fund Balance Audited	317,975	826,673				
	Estimated Ending Fund Balance			359,172	1,234,643	771,550	686,062

Debt Service Summary

PERIOD ENDING	\$1,000,000 GO'S, SERIES 2008 I & S 100% Final Private Placement Rate 4.210% PIF 9/2028 Frost Bank			\$1,400,000 GO Refunding SERIES 2018 CDC Portion 38.3364% I&S Portion 61.6636% Final Private Placement Rate 2.81% See GO RF Series 2018 CDC-I&S Tab for breakdown PIF 9/2028 TIB, N.A.			\$725,000 GO Refunding 2019 CDC Portion 100% Original Par Amount \$1,160,000 Final Private Placement Rate 1.86% PIF 9/2029 Refinance of Series 2009 1st National Bank of Texas			\$700,000 Sales Tax RB Series 2019 CDC Portion 100% Refinance of Series 2009 Final Private Placement Rate 4.20% PIF 9/2029 Truist Governmental Finance			\$1,555,000 CO Series 2019 Comb. Tax & Surplus Rev. CO Series 2019 Final Private Placement Rate 1.90% PIF 9/2029 Chase Financial			\$3,020,000 CO Series 2023 Comb. Tax & Surplus Drainage Rev. CO Series 2023 Anticipated Private Placement Rate 5% through 2036 4% after 2036 PIF 9/2043 BOK Financial		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2/1/2025		5,894.00	5,894.00		6,392.75	6,392.75		3,580.50	3,580.50		11,340.00	11,340.00		8,075.00	8,075.00		68,237.50	68,237.50
8/1/2025	65,000.00	5,894.00	70,894.00	170,000.00	6,392.75	176,392.75	75,000.00	3,580.50	78,580.50	60,000.00	11,340.00	71,340.00	165,000.00	8,075.00	173,075.00	70,000.00	68,237.50	138,237.50
9/30/2025	65,000.00	11,788.00	76,788.00	170,000.00	12,785.50	182,785.50	75,000.00	7,161.00	82,161.00	60,000.00	22,680.00	82,680.00	165,000.00	16,150.00	181,150.00	70,000.00	136,475.00	206,475.00
2/1/2026		4,525.75	4,525.75		4,004.25	4,004.25		2,883.00	2,883.00		10,080.00	10,080.00		6,507.50	6,507.50		66,487.50	66,487.50
8/1/2026	70,000.00	4,525.75	74,525.75	175,000.00	4,004.25	179,004.25	75,000.00	2,883.00	77,883.00	60,000.00	10,080.00	70,080.00	165,000.00	6,507.50	171,507.50	85,000.00	66,487.50	151,487.50
9/30/2026	70,000.00	9,051.50	79,051.50	175,000.00	8,008.50	183,008.50	75,000.00	5,766.00	80,766.00	60,000.00	20,160.00	80,160.00	165,000.00	13,015.00	178,015.00	85,000.00	132,975.00	217,975.00
2/1/2027		3,052.25	3,052.25		1,545.50	1,545.50		2,185.50	2,185.50		8,820.00	8,820.00		4,940.00	4,940.00		64,362.50	64,362.50
8/1/2027	70,000.00	3,052.25	73,052.25	55,000.00	1,545.50	56,545.50	75,000.00	2,185.50	77,185.50	135,000.00	8,820.00	143,820.00	170,000.00	4,940.00	174,940.00	110,000.00	64,362.50	174,362.50
9/30/2027	70,000.00	6,104.50	76,104.50	55,000.00	3,091.00	58,091.00	75,000.00	4,371.00	79,371.00	135,000.00	17,640.00	152,640.00	170,000.00	9,880.00	179,880.00	110,000.00	128,725.00	238,725.00
2/1/2028		1,578.75	1,578.75		772.75	772.75		1,488.00	1,488.00		5,985.00	5,985.00		3,325.00	3,325.00		61,612.50	61,612.50
8/1/2028	75,000.00	1,578.75	76,578.75	55,000.00	772.75	55,772.75	80,000.00	1,488.00	81,488.00	140,000.00	5,985.00	145,985.00	175,000.00	3,325.00	178,325.00	115,000.00	61,612.50	176,612.50
9/30/2028	75,000.00	3,157.50	78,157.50	55,000.00	1,545.50	56,545.50	80,000.00	2,976.00	82,976.00	140,000.00	11,970.00	151,970.00	175,000.00	6,650.00	181,650.00	115,000.00	123,225.00	238,225.00
2/1/2029	-	-	-	-	-	-		744.00	744.00		3,045.00	3,045.00		1,662.50	1,662.50		58,737.50	58,737.50
8/1/2029	-	-	-	-	-	-	80,000.00	744.00	80,744.00	145,000.00	3,045.00	148,045.00	175,000.00	1,662.50	176,662.50	120,000.00	58,737.50	178,737.50
9/30/2029	-	-	-	-	-	-	80,000.00	1,488.00	81,488.00	145,000.00	6,090.00	151,090.00	175,000.00	3,325.00	178,325.00	120,000.00	117,475.00	237,475.00
2/1/2030	-	-	-	-	-	-	-	-	-		-	-		-	-		55,737.50	55,737.50
8/1/2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000.00	55,737.50	185,737.50
9/30/2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000.00	111,475.00	241,475.00
Add'l P&I through 9/30/2043																2,330,000.00	771,225.00	3,101,225.00
Total	280,000.00	30,101.50	310,101.50	455,000.00	25,430.50	480,430.50	385,000.00	21,762.00	406,762.00	540,000.00	78,540.00	618,540.00	850,000.00	49,020.00	899,020.00	2,960,000.00	1,521,575.00	4,481,575.00

Community Development Coorporation

Account Description	Audited FY 2023	FY 2024 Budget	Projected FY 2024	FY 2025 Budget
Revenues				
4B Sales Tax	544,512	500,000	560,000	500,000
Interest Income - 4B	8,087	4,000	8,000	4,000
Revenue Total	552,599	504,000	568,000	504,000

Account Description	Audited FY 2023	FY 2024 Budget	Projected FY 2024	FY 2025 Budget
Expenditures				
Chapter 380 grant	224,900			
Downtown BIG grant	10,000		610,000	10,000
City Park grant				50,000
Property maintenance	2,658	4,000		
Accountants and Auditor Fees	3,000	3,200	3,600	4,000
Legal Services	18,789	20,000	9,329	10,000
Capital outlay	65,766	30,000	215,000	30,000
Advertising		1,000		1,500
Travel & Training		1,500		2,000
Utilities		6,000	4,574	6,000
Consultants & Professionals			16,046	5,000
Denton County Tax				-
Total Expenditures	325,113	65,700	858,549	118,500
Operations Total	227,486	438,300	(290,549)	385,500
Other Resources (Uses):				
Sale proceeds	225,000		855,001	
Transfers out	(229,250)			
Total Other Resources (Uses)	(4,250)	-	855,001	-
Transfer to General Fund Parks & Admin	86,958	80,000	80,000	80,000
Transfer to Debt Service Fund	82,510	233,597	233,568	234,915
Transfers Total	169,468	313,597	313,568	314,915
Total CDC Fund Surplus/Deficit	53,768	124,703	250,884	70,585
Ending Fund Balance FY22 Audited	258,770			
Estimated Ending Fund Balance	312,538	437,241	563,422	634,007

Special Revenue Funds

Projected FY 2024 Subject to Change as more current information becomes available

Street Maintenance Sales Tax

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue						
20-00-42115	Sales Tax 1/4 cent - Road Maintenance	272,256	235,000	188,058	282,087	280,000
20-00-42117	Contributions for Street Maintenance	-	-		-	
20-00-47470	Interest Income - Special Revenue DFS	9,170	80	15,074	22,611	
20-00-49600	Transfer In	-	-		-	
	20 Street Maintenance Sales Tax Fund Revenues	281,426	235,080	203,132	304,698	280,000
Expenditures						
20-17-53309	Consultants & Professionals	9,006	50,000		-	
20-17-54403	Equipment Maintenance	-	5,000		-	
20-17-54407	Sidewalk Maintenance	2,676	10,000		-	
20-17-54409	Streets Repair Maintenance	62,066	444,000	95,950	195,000	694,000
	Subtotal: Operations	73,748	509,000	95,950	195,000	694,000
20-17-55505	Capital Outlay-Heavy Equipment	-	-			
	Subtotal: Capital	-	-			
	20 Street Maintenance Sales Tax Fund Expenditures	73,748	509,000	95,950	195,000	694,000
	20 Street Maintenance Sales Tax Fund Surplus/Deficit	207,678	(273,920)	107,182	109,698	(414,000)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	\$708,831	\$434,911	\$816,013	\$818,529	\$404,529

Hotel Occupancy Tax

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
21-00-43114	Hotel Occupancy Tax	75,617	70,000	21,436	48,066	50,000
21-00-47470	Interest Income - Special Revenue DFS	729	200	5,076	7,615	3,000
21-00-49601	Trf from Gen Fd	-	-		-	
	21 Hotel Occupancy Tax Fund Revenues	76,346	70,200	26,512	55,681	53,000

Expenditures	Expenditures					
21-05-51115	Contract Labor		7,000			
21-05-52203	Printing	318	1,000			
21-05-52205	Advertising	488	2,000	140	210	2,000
21-05-52207	Dues & Memberships	397	368	453	453	453
21-05-52221	Community Events	34,616	40,000	25,480	60,000	70,000
	Subtotal: 21 Operations	35,819	50,368	26,073	60,663	72,453
	21 Hotel Occupancy Tax Fund Expenditures	35,819	50,368	26,073	60,663	72,453
	21 Hotel Occupancy Tax Fund Surplus/Deficit	40,527	19,832	439	(4,982)	(19,453)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	\$274,188	\$294,020	\$274,627	\$269,206	\$249,753

Court Technology Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
22-00-46322	Municipal Court Technology Fees	3,526	4,000	2,612	2,900	2,900
22-00-46343	Local Municipal Court Technology Fund	13	50		-	
22-00-47470	Interest Income - Special Revenue DFS	666	5	411	617	100
	22 Court Technology Fund Revenues	4,205	4,055	3,023	3,517	3,000

Expenditures	Expenditures					
22-09-53308	Information Technology	-	200			
	Court Software					
	Subtotal: 22 Operations	-	200	-	-	-
22-09-55504	Capital Outlay-Information Technology	-	-			
	Subtotal: 22 Capital	-	-	-	-	-
22-09-59001	Transfer to General Fund	-	-			
	Subtotal: 22 Transfers	-	-	-	-	-
	22 Court Technology Fund Expenditures	0	200	0	0	0
	22 Court Technology Fund Surplus/Deficit	4,205	3,855	3,023	3,517	3,000
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	9,772	13,627	\$12,795	13,288	\$16,288

Court Security Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
23-00-46323	Municipal Court Security Fees	301	500	27	30	30
23-00-46341	Local Municipal Court Bldg Security Fund	3,979	3,000	2,335	2,500	2,000
23-00-47470	Interest Income - Special Revenue DFS	2,272	1,200	1,826	1,826	600
23-00-49600	Transfer In	-	-		-	
	23 Court Security Fund Revenues	6,551	4,700	4,188	4,356	2,630
Expenditures	Expenditures					
23-09-51117	Bailiff Fees	3,000	2,300	2,300	2,300	2,300
	Subtotal: 23 Personnel	3,000	2,300	2,300	2,300	2,300
23-09-52015	Office Expenses	-	1,000			
23-09-53308	Information Technology	-	11,500			
23-09-53323	Security System	-	-			
	Subtotal: 23 Operations	-	12,500	-	-	-
23-09-55506	Capital Outlay-Buildings/Facilities	-	-		-	
	Subtotal: 23 Capital	-	-			
	23 Court Security Fund Expenditures	3,000	14,800	2,300	2,300	2,300
	23 Court Security Fund Surplus/Deficit	3,551	(10,100)	1,888	2,056	330
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	68,448	58,348	\$70,336	70,504	\$70,834

LEOSE Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
24-00-46324	LEOSE Revenue	1,197	1,200	1,788	1,788	1,200
24-00-47470	Interest Income - Special Revenue DFS	71	1	49	49	1
24-00-49601	Trf from Gen Fd					
	24 LEOSE Fund Revenues	1,268	1,201	1,837	1,837	1,201
Expenditures	Expenditures					
24-13-52206	Travel & Training	1,925	1,200			1,200
	Subtotal: 24 LEOSE Operations	1,925	1,200	-	-	1,200
	24 LEOSE Fund Expenditures	1,925	1,200	-	-	1,200
	24 LEOSE Fund Surplus/Deficit	(657)	1	1,837	1,837	1
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	2,127	2,128	\$3,964	3,964	\$3,965

Child Safety Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
25-00-46325	Municipal Court Child Safety Fees	10,634	10,000	10,585	10,900	10,000
25-00-47470	Interest Income - Special Revenue DFS	1,302	7	583	875	200
	25 Child Safety Fund Revenues	11,936	10,007	11,168	11,775	10,200
Expenditures	Expenditures					
25-09-53390	Mun Ct Child Safety Program	11,475	12,000	12,000	12,000	14,580
	Subtotal: 25 Operations	11,475	12,000	12,000	12,000	14,580
25-09-59001	Transfer to General Fund	3,525	-			
25-09-59002	Transfer to Kid N Cops	-	5,000	5,000	5,000	5,000
	Subtotal: 25 Transfers	3,525	5,000	5,000	5,000	5,000
	25 Child Safety Fund Expenditures	15,000	17,000	17,000	17,000	19,580
	25 Child Safety Fund Surplus/Deficit	(3,064)	(6,993)	(5,832)	(5,226)	(9,380)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	28,369	21,376	22,537	23,144	13,764

Juvenile Case Management Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
26-00-46340	Juvenile Case Mgt Fees	71	50	40	40	40
26-00-46342	Local Truancy Prevention & Diversion Fund	4,114	50	1,667	1,701	2,000
26-00-47470	Interest Income - Special Revenue DFS	7,552	5,000	6,496	9,744	1,000
	26 Juvenile Case Fund Revenues	11,737	5,100	8,203	11,485	3,040
Expenditures	Expenditures					
26-09-53396	Mun Ct JCM Program	(149)				
	Subtotal: 26 Operations	(149)	-	-	-	-
26-09-59001	Transfer to General Fund					
	Subtotal: 26 Transfers	-	-	-	-	-
	26 Juvenile Case Fund Expenditures	(149)	-	-	-	-
	26 Juvenile Case Management Fund Surplus/Deficit	11,886	5,100	8,203	11,485	3,040
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	180,032	185,132	188,235	191,517	194,557

Drug Seizure Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
27-00-46327	Seizure Revenue	1,095	100			100
27-00-46350	Forfeiture Revenue					
27-00-47470	Interest Income - Special Revenue DFS	188	1	87	87	10
27-00-49601	Trf from Gen Fd					
	27 Drug Seizure Fund Revenues	1,283	101	87	87	110
Expenditures	Expenditures					
27-13-53397	Pub Saf Seizure Program	50	300			50
	Subtotal: 27 Operations	50	300	-	-	50
	27 Drug Seizure Fund Expenditures	50	300	-	-	50
	27 Drug Seizure Fund Surplus/Deficit	1,233	(199)	87	87	60
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	2,504	2,305	2,591	2,591	2,651

Kids N Cops Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
28-00-47470	Interest Income - Special Revenue	518	3	210	210	100
28-00-48200	Donations	364	400	452	452	400
28-00-48201	Shop w/ a Cop Donations	400	200	400	400	400
28-00-49602	Transfer in from 25 Child Safety	3,525	5,000	5,000	5,000	5,000
	28 Kids N Cops Fund Revenues	4,807	5,603	6,062	6,062	5,900
Expenditures	Expenditures					
28-13-53398	Kids N Cops Event	12,034	12,000	6,327	7,000	12,000
28-13-53395	Shop With a Cop	-	2,000		1,747	2,000
	Subtotal: 28 Operations	12,034	14,000	6,327	8,747	14,000
28-13-59001	Transfer to General Fund	-	-		-	
	Subtotal: 28 Transfers	-	-	-	-	-
	28 Kids N Cops Fund Expenditures	12,034	14,000	6,327	8,747	14,000
	28 Kids N Cops Fund Surplus/Deficit	(7,227)	(8,397)	(265)	(2,685)	(8,100)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	11,115	2,718	10,850	8,430	330

Willow Grove Park Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
31-00-45331	Fees - Willow Grove Park	162,522	120,000	100,059	105,000	120,000
31-00-47470	Interest Income - Special Revenue DFS	2,279	1,500	4,143	4,123	1,000
31-00-48476	Insurance Proceeds	-	-			
	31 Willow Grove Park Fund Revenues	164,801	121,500	104,202	109,123	121,000

Expenditures	Expenditures					
31-16-51010	Salaries - Full Time					
	Subtotal: 31 Personnel	-	-	-	-	-
31-16-52201	Operating Supplies		400	1,214	1,214	1,000
31-16-52207	Dues & Memberships		3,000			3,000
31-16-53304	Legal Services		1,000			1,000
31-16-53324	Security	13,754	13,500		6,000	13,500
31-16-53336	Hazmat					
31-16-54405	Park Maintenance	52,593	55,000		32,919	67,120
	Subtotal: 31 Operations	66,347	72,900	1,214	40,133	85,620
31-16-55506	Capital Outlay - Facilities		120,000			
31-16-55503	Capital Outlay-Vehicles					
31-16-55531	Capital Outlay-Park Improvements					
	Subtotal: 31 Capital	-	120,000	-	-	-
31-16-59001	Transfer to General Fund	20,000	40,000	40,000	40,000	40,000
	Subtotal: 31 Transfers	20,000	40,000	40,000	40,000	40,000
	31 Willow Grove Park Fund Expenditures	86,347	232,900	41,214	80,133	125,620
	31 Willow Grove Park Fund Surplus/Deficit	78,454	(111,400)	62,988	28,990	(4,620)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	213,835	102,435	276,823	242,825	238,205

Animal Rescue Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
32-00-47470	Interest Income	295	2	237	237	100
32-00-48235	Donations Animal Rescue	5,085	1,000	3,087	3,182	1,000
	32 Animal Rescue Fund Revenues	5,380	1,002	3,324	3,419	1,100
Expenditures	Expenditures					
32-15-53342	Animal Rescue Expenses	11,079	10,000	9,064	9,500	5,000
	Subtotal: 32 Operations	11,079	10,000	9,064	9,500	5,000
32-15-59001	Transfer to General Fund					
	Subtotal: 32 Transfers	-	-			
	32 Animal Rescue Fund Expenditures	11,079	10,000	9,064	9,500	5,000
	32 Animal Rescue Fund Surplus/Deficit	(5,699)	(8,998)	(5,740)	(6,081)	(3,900)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	14,251	5,253	8,511	8,170	4,270

Library Donations Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
33-00-47470	Interest Income	417	1	340	340	100
33-00-48230	Library Contributions	10,795	7,000	7,924	8,124	7,000
33-00-48XXX	Library Grants					
33-00-49601	Trf from General Fund					
	33 Library Donations Fund Revenues	11,212	7,001	8,264	8,464	7,100
Expenditures	Expenditures					
33-14-53344	Library Expenses		800			
01-14-52000	Office Supplies		250			
01-14-52201	Operating Supplies					
01-14-52202	Postage & Shipping	37	475			
01-14-52203	Printing					
01-14-52205	Advertising					
01-14-52206	Travel & Training		60			
01-14-52207	Dues & Memberships	7,483	8,974	1,000	1,000	1,000
01-14-52215	Library Books/Materials					
	Subtotal: 33 Operations	7,520	10,559	1,000	1,000	1,000
01-14-55504	Capital Outlay- Information Technology					
01-14-55506	Capitail Outlay - Buildings & Facilities					
	Subtotal: 33 Operations	-	-	-	-	-
	33 Library Donations Fund Expenditures	7,520	10,559	1,000	1,000	1,000
	33 Library Donations Fund Surplus/Deficit	3,692	(3,558)	7,264	7,464	6,100
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	18,198	14,640	25,462	25,662	31,762

Park Improvement Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
34-00-45329	Fees - Park Improvement					
34-00-47470	Interest Income	118	100	73	73	50
34-00-49600	Transfers In					
	34 Park Improvements Fund Revenues	118	100	73	73	50
Expenditures	Expenditures					
34-16-54405	Park Maintenance		2,400			
	Subtotal: 34 Operations	-	2,400	-	-	-
34-16-55531	Capital Outlay-Park Improvements					
	Subtotal: 34 Capital	-	-	-	-	-
	34 Park Improvements Fund Expenditures	-	2,400	-	-	-
	34 Park Improvements Fund	118	(2,300)	73	73	50
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	2,449	149	2,522	2,522	2,572

The Coronavirus SLFRF Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
36-00-46501	SLFRF - Grant					
36-00-47470	Interest Income	93,329	600	74,142	111,213	50,000
	36 The Coronavirus SLFRF Fund Revenues	93,329	600	74,142	111,213	50,000
Expenditures	Expenditures					
36-17-54422	Stormwater - Drainage Infrastructure	21,577	1,112,225	333,652	333,652	
36-11-55505	EOC Center & Emergency Response Equipment		104,963	122,293	122,293	
36-13-55504	Technology Infrastructure		500,000		-	1,580,405
36-17-53309	Consultants & Professionals	204,640			-	
	Subtotal: 36 Capital	226,217	1,717,188	455,945	455,945	1,580,405
36-TBD						
	Subtotal: 36 Capital	-	-	-	-	-
	36 The Coronavirus SLFRF Fund Expenditures	226,217	1,717,188	455,945	455,945	1,580,405
	36 The Coronavirus SLFRF Fund	(132,888)	(1,716,588)	(381,803)	(344,732)	(1,530,405)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	1,875,137	158,549	1,493,334	1,530,405	0

Stormwater Drainage Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
37-00-45352	Fees - Drainage Improvements	370,521	368,000	107,814	107,814	207,000
37-00-47470	Interest Income			4,134	4,134	2,000
37-00-49600	Transfer In					
	37 Stormwater Drainage Fund Revenues	370,521	368,000	111,948	111,948	209,000

Expenditures						
37-17-52202	Postage & Shipping	1,508				1,000
37-17-52216	Telephone - Mobile					
37-17-53304	Legal Services		5,000			5,000
37-17-53305	Engineering		140,000			50,000
37-17-53309	Consultants & Professionals		20,000			20,000
37-17-53318	Billing Services	4,000	30,700		30,000	20,700
37-17-53348	MS4 Fees	1,566	30,700	4,585	4,583	30,000
37-17-54402	Vehicle Maintenance					
37-17-54403	Equipment Maintenance					15,000
37-17-54422	Drainage Maintenance			974	1,461	50,000
37-17-53351	Vehicle Lease					5,783
Subtotal: Oper	Subtotal: 37 Operations	7,074	226,400	5,559	36,044	197,483
37-17-55503	Capital Outlay-Vehicles					9,600
37-17-55505	Capital Outlay-Heavy Equipment					
Subtotal: Capi	Subtotal: 37 Capital	-	-	-	-	9,600
	37 Stormwater Drainage Fund Expenditures	7,074	226,400	5,559	36,044	207,083
	37 Stormwater Drainage Fund Surplus/Deficit	363,447	141,600	106,389	75,904	1,917
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	363,447	505,047	469,836	439,351	441,268

Trunk or Treat Event Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
38-00-45464	Fees - Vendors	300		300	300	300
38-00-45465	Fees - Entry	40	300	10	10	10
38-00-45467	Sponsors	1,750	3,000	3,200	3,000	3,000
38-00-48200	Donations	25				
38-00-49601	Transfer In from the General Fund	3,241				
	38 Trunk or Treat Fund Revenues	5,356	3,300	3,510	3,310	3,310
		-	-			
Expenditures	Expenditures					
38-05-52101	Special Events	3,504			-	
38-05-52201	Operating Supplies		600	229	229	300
38-05-52203	Printing		250	116	116	250
38-05-52205	Advertising					
38-05-52221	Community Events	100	1,650	3,168	3,168	1,000
38-05-53570	Scholarships		1,000	1,000	1,000	1,000
	Subtotal: Operations	3,604	3,500	4,513	4,513	2,550
	38 Trunk or Treat Fund Revenues	3,604	3,500	4,513	4,513	2,550
	38 Trunk or Treat Fund Surplus/Deficit	1,752	(200)	(1,003)	(1,203)	760
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	1,752	1,152	749	549	1,309

Christmas Event Fund

Account #	Account Description	YTD FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
39-00-45465	Fees - Entry		100			
39-00-45467	Sponsors		14,000	5,500	5,500	5,500
39-00-47470	Interest Income					
39-00-48200	Donations	600	800	3,765	3,765	3,000
39-00-49601	Transfer In from the General Fund	14,300	-			
	39 Christmas Event Fund Revenues	14,900	14,900	9,265	9,265	8,500
		-	-			
Expenditures	Expenditures					
39-05-52101	Special Events	14,808	13,200	5,175	5,175	7,400
39-05-52201	Operating Supplies		600			600
39-05-52203	Printing		500			500
39-05-52205	Advertising		500			
39-05-52221	Community Events					
	Subtotal: Operations	14,808	14,800	5,175	5,175	8,500
	39 Christmas Event Fund Expenditures	14,808	14,800	5,175	5,175	8,500
	39 Christmas Event Fund Surplus/Deficit	92	100	4,090	4,090	-
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	92	192	4,182	4,182	4,182

Opioid Abatement Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
40-00-46601	Opioid Abatement	7,947				
40-00-47470	Interest Income			138	138	50
40-00-49601	Trf from Gen Fd				-	
	40 Opioid Abatement Fund Revenues	7,947	-	138	138	50
Expenditures	Expenditures					
40-13-XXXXX	Opioid Abatement Expenditures					
	Subtotal: Operations	-	-	-	-	-
	40 Opioid Abatement Fund Expenditures	-	-	-	-	-
	40 Opioid Abatement Fund Surplus/Deficit	7,947		138	138	
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	7,947	7,947	8,085	8,085	8,085

Tree Preservation Fund

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
41-00-46601	Tree Preservation Fund	8,250				
41-00-47470	Interest Income			158	158	50
41-00-49601	Trf from Gen Fd					
	Tree Preservation Fund Revenues	8,250	-	158	158	50
Expenditures	Expenditures					
41-16-54408	Tree Maintenance					
	Subtotal: Operations	-	-	-	-	-
	Tree Preservation Fund Expenditures	-	-	-	-	-
	Tree Preservation Fund Surplus/Deficit	8,250		158	158	50
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	8,250	8,250	8,408	8,408	8,458

General Capital Projects

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
60-00-47470	Interest Income	26,305	15,000	22,000	23,000	10,000
60-00-48599	Bond Proceeds					
60-00-49601	Trf from Gen Fd					
	60 General Capital Projects Fund Revenues	26,305	15,000	22,000	23,000	10,000
Expenditures	Expenditures					
60-11-53124	Debt Issue Costs					
	Subtotal: Operations	-	-	-	-	-
60-17-55506	Capital Outlay-Buildings/Facilities					
60-17-55517	Capital Outlay Construction	-	502,900		-	532,626
	Subtotal: Capital	-	502,900	-	-	532,626
	60 General Capital Projects Fund Expenditures	-	502,900	-	-	532,626
	60 General Capital Projects Fund Surplus/Deficit	26,305	(487,900)	22,000	23,000	(522,626)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	600,626	112,726	622,626	623,626	101,000

2023 CO & Revenue Bond

Account #	Account Description	Actual FY 2023	Budget FY 2024	Actual 5/31/2024	Projected FY 2024	Proposed FY 2025
Revenue	Revenue					
62-00-47470	Interest Income	2,289	15,000	112,710	120,000	50,000
62-00-48599	Bond Proceeds	3,015,400				
60-00-49601	Trf from Gen Fd					
	60 General Capital Projects Fund Revenues	3,017,689	15,000	112,710	120,000	50,000

Expenditures	Expenditures					
62-11-53124	Interest Expense					
62-11-53124	Debt Issue Costs					
	Subtotal: Operations	-	-	-	-	-
	Capital Outlay - Roads					3,317,979
	Capital Outlay - Construction		502,900			
	Subtotal: Capital	-	502,900	-	-	3,317,979
	60 General Capital Projects Fund Expenditures	-	502,900	-	-	3,317,979
	60 General Capital Projects Fund Surplus/Deficit	3,017,689	(487,900)	112,710	120,000	(3,267,979)
	Ending Fund Balance FY22 Audited					
	Estimated Ending Fund Balance	3,147,979	2,660,079	3,260,689	3,267,979	0



CITY COUNCIL AGENDA MEMO

Prepared By: Van Vaughan, Finance Director

August 22, 2024

Set Public Hearing on FY 2024-2025 Proposed Tax Rate

DESCRIPTION:

Consider the Ad Valorem Tax Rate for Year 2024 and Set a Public Hearing Date on the Proposed Fiscal Year 2024-2025 Budget and Proposed Tax Rate.

BACKGROUND INFORMATION:

Truth in Taxation requires one public hearing before implementing a tax rate if a rate is considered which will exceed the lower of the No New Revenue Rate or the Voter Approval Rate. The No New Revenue Rate is generally equal to the prior year's taxes divided by the current taxable value of properties that were also on the tax roll in the prior year. The proposed tax rate of \$0.518852 for the 2024 Tax Year (Fiscal Year 2024-25), is the same as the Voter Approval Rate of \$0.518852, and exceeds the No New Revenue Rate of \$0.501872, so the public hearing is required.

FINANCIAL CONSIDERATION:

The proposed tax rate will generate a total of \$4,339,311 property tax revenues for FY2024-25 which is an increase of \$130,653 or 3.1%.

RECOMMENDED MOTIONS:

Motion to set the Public Hearing Date on the Proposed Fiscal Year 2024-2025 Budget and Proposed Tax Rate for Thursday, September 12, 2024 at 6:30pm at Lake Dallas City Hall, City Council Chambers 212 Main Street Lake Dallas, TX 75065.

ATTACHMENT(S):

Tax Rate Public Hearing Notice

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.567252 per \$100 valuation has been proposed by the governing body of CITY OF LAKE DALLAS.

PROPOSED TAX RATE	\$0.518852 per \$100
NO-NEW-REVENUE TAX RATE	\$0.501872 per \$100
VOTER-APPROVAL TAX RATE	\$0.518852 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for CITY OF LAKE DALLAS from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that CITY OF LAKE DALLAS may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF LAKE DALLAS is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 12, 2024 AT 6:30PM AT Lake Dallas City Hall, City Council Chambers 212 Main Street Lake Dallas, TX 75065.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF LAKE DALLAS is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of CITY OF LAKE DALLAS at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF LAKE DALLAS last year to the taxes proposed to be imposed on the average residence homestead by CITY OF LAKE DALLAS this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.528023	\$0.518852	decrease of -0.009171, or -1.74%
Average homestead taxable value	\$276,507	\$303,747	increase of 27,240, or 9.85%
Tax on average homestead	\$1,460.02	\$1,576.00	increase of 115.98, or 7.94%
Total tax levy on all properties	\$4,208,658	\$4,339,311	increase of 130,653, or 3.10%

For assistance with tax calculations, please contact the tax assessor for CITY OF LAKE DALLAS at finance@lakedallas.com or visit www.lakedallas.com for more information.

**MEMORANDUM OF UNDERSTANDING BETWEEN
LAKE DALLAS ISD AND THE CITY OF LAKE
DALLAS: LAKE DALLAS PARK TENNIS COURTS**

This **Memorandum of Understanding** ("**MOU**") is entered as of the Effective Date by and between the **City of Lake Dallas**, (hereinafter called "**CITY**"), a Texas home rule municipality and the **Lake Dallas Independent School District** (hereinafter called "**LDISD**"), an independent school district organized pursuant to Chapter 11, Texas Education Code. CITY and LDISD are collectively referred to herein as the "Parties" and separately as "Party."

RECITALS

WHEREAS, the CITY and LDISD previously entered into an informal agreement, wherein the CITY permitted LDISD to construct tennis courts on the premises of Lake Dallas City Park property, immediately adjacent to Lake Dallas Middle School for the use of Lake Dallas middle school students;

WHEREAS, the tennis courts provide a mutual benefit to the students of Lake Dallas Middle School and to patrons of the Lake Dallas Park (the "Park") who are able to utilize the tennis courts outside of school operating hours; and

WHEREAS, the parties desire to formally delineate the respective responsibilities of the parties with respect to the use and maintenance of the tennis courts through this MOU.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein, and for other good and valuable considerations, the Parties agree as follows:

I. SCOPE OF AGREEMENT

- A. This agreement shall cover the use, maintenance and operation of the tennis courts located at the Lake Dallas City Park shown in Attachment A.
- B. The CITY and LDISD mutually agree that the tennis courts shall be available for the exclusive use of LDISD students during days and times when LDISD students are attending school. LDISD and the CITY mutually agree that the tennis courts shall be open to all park Park patrons during times and hours when the park-Park is open and LDISD classes are not in session students are not utilizing the tennis courts.
- C. Maintenance of the Lake Dallas Park and of the structures and fixtures constructed upon the park premises are the exclusive responsibility of the CITY.
- ~~D. — Public safety and police protection for the park shall primarily be the responsibility of the CITY. At such time as LDISD establishes a school district police department, police protection and response for incidents occurring at the tennis courts or at the City Park shall be shared consistent with the operating agreements and jurisdictional arrangements between~~

~~the CITY and LDISD specified in the Interlocal Agreement between the CITY and LDISD delineating their respective policing responsibilities.~~

II. TERM OF THE AGREEMENT

~~The initial term of this MOU is for one (1) year, commencing on the last date of its execution by all parties, and shall automatically renew for successive one-year terms on the anniversary date of the expiration of the initial term until terminated by either party as provided herein. This Contract shall begin upon approval by the respective governing bodies of both parties and full execution by the responsible officers and may be terminated as provided in the Termination Section of this Contract.~~

III. TERMINATION

This ~~Contract~~MOU may be terminated prior to the expiration of the term hereof as follows:

- A. By LDISD upon 30 days' notice with a 30 business day period to cure, if LDISD supplies the CITY with a detailed explanation of deficiencies.
- B. By mutual written agreement of the parties;

IV. RELATIONSHIP OF THE PARTIES

It is understood and agreed that Provider is a separate legal entity from LDISD and neither it nor any of its employees, volunteers, or agents contracted by it shall be deemed for any purposes to be employees or agents of LDISD. Provider assumes full responsibility for the actions of its personnel and volunteers while performing any services incident to this ~~Contract~~MOU, and shall remain solely responsible for their supervision, daily direction and control, payment of salary (including withholding of income taxes and social security), workers' compensation, disability benefits and like requirements and obligations.

Nothing in this ~~Contract~~MOU shall be deemed or construed to create any third party beneficiaries or otherwise give any third party any claim or right of action against any party to this ~~Contract~~MOU.

V. NO WAIVER OF IMMUNITY

Neither party waives or relinquishes any immunity or defense on behalf of itself, its trustees, officers, employees, and agents as a result of its execution of this ~~Contract~~MOU and performance

of the functions or obligations described herein. Nothing herein shall be construed as creating any personal liability on the part of any trustee, officer, elected official, director, employee or representative of either party under State or federal law.

VI. CRIMINAL HISTORY BACKGROUND CHECK

~~Pursuant to Sections 22.0834 and 22.085 of the Texas Education Code, the CITY hereby certifies that all officers who are hired by the CITY on or after January 1, 2008, who have or will have direct contact with students, have passed a national criminal history background record information review as required by those sections. The CITY must provide a list of the names and dates of birth of all officers who may be assigned to LDISD, who have passed the background check, to District's Business Office. If the CITY's employees, subcontractors, or volunteers have no contact with LDISD students, the CITY shall so certify to the LDISD Business Office and will be considered to be in compliance with the requirements of this contract.~~

Commented [JG1]: The Courts are locate on City property and not LISD property.

~~The CITY shall send or ensure that the employee or applicant sends to the Texas Department of Public Safety ("DPS") information that is required by the DPS for obtaining national criminal history record information, which may include fingerprints and photographs. DPS shall obtain the person's national criminal history record information and report the results through the criminal history clearinghouse as provided by Section 411.0845, Government Code.~~

~~The CITYs must present a list of all employees who may have direct contact with students to LDISD.~~

~~The CITY must also obtain certifications from any subcontractors that their employees to whom Section 22.0834 applies have also passed a national criminal history background record information review.~~

~~The CITY must also provide assurances that all of its employees, subcontractors and volunteers, including those hired before January 1, 2008, who have contact with students have passed a criminal history background check current within the last year. If an employee, subcontractor or volunteer of the CITY has a criminal conviction or has received deferred adjudication for a felony offense or a misdemeanor involving moral turpitude, the District may elect not to enter into this Contract, or cancel the Contract.~~

~~WARNING: Section 44.034 of the Texas Education Code requires that a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony.~~

~~The District may terminate this Contract if the district determines that the person or business entity failed to comply with any of these provisions, failed to give notice as required by Section 44.034 (a) or misrepresented the conduct resulting in the conviction. The District will compensate the person or business entity for undisputed services performed before the termination of the contract.~~

VII. GENERAL PROVISIONS

- A. No waiver of a breach or any provision of the Agreement by either Party shall constitute a waiver of any subsequent breach of such provision. Failure of either Party to enforce at any time, or from time to time, any provision of this Agreement shall not be construed as a waiver thereof.
- B. All obligations of each Party shall be performed in Denton County, Texas. The laws of the State of Texas shall govern the interpretation, validity, performance, and enforcement of this Agreement and the exclusive venue for any legal proceedings involving this Agreement shall be in a state court of competent jurisdiction in Denton County, Texas.
- C. Notices to LDISD shall be deemed given when delivered in person to the Superintendent of Schools of LDISD or on the next business day after the mailing of said notice addressed to said LDISD by United States mail, certified or registered mail, return receipt requested, and postage paid at 104 Swisher Rd. / P.O. Box 548, Lake Dallas, Texas 75065.
- D. Notices to CITY shall be deemed given when delivered in person to the CITY Manager of CITY or on the next business day after the mailing of said notice addressed to said CITY by United States mail, certified or registered mail, return receipt requested, and postage paid at 212 Main St., Lake Dallas, Texas 75065.
- E. The place for mailing notices for a Party may be changed only upon written notice given to the other in the manner herein prescribed for notices sent to the last effective place of mailing for the notifying Party.
- F. If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws, (1) such provision shall be fully severable, (2) this Agreement shall be construed and enforced as if such illegal, invalid or unenforceable provision had never been a part of this Agreement, and (3) the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by the illegal, invalid or unenforceable provision or by its severance from this Agreement
- G. This Agreement is the entire agreement between the Parties as to the subject matter hereof, and is the sole and only agreement of the Parties and supersedes any prior understanding or written or oral agreement relative to the subject matter hereof.
- H. This Agreement may be amended only by written instrument duly approved and signed by both Parties.
- I. This Agreement inures to the benefit of and obligates only the Parties executing this Agreement. No term or provision of this Agreement shall benefit or obligate any person or entity not a party to it. The Parties shall cooperate fully in opposing any attempt by any third person or entity to claim any benefit, protection, release or other consideration under

this Agreement.

VIII. MUTUAL HOLD HARMLESS

- A. To the extent allowed by law, LDISD does hereby agree to waive all claims against, release, and hold harmless CITY and all of its officials, officers, agents, employees, in both their public and private capacities, from any and all liability, claims, suits, demands, losses, damages, attorneys' fees, including all expenses of litigation or settlement, or causes of action which may arise by reason of injury to or death of any person or for loss of, damage to, or loss of use of any property arising out of or in connection with this Agreement.
- B. To the extent allowed by law, CITY does hereby agree to waive all claims against, release, and hold harmless LDISD and all of its officials, officers, agents, employees, in both their public and private capacities, from any and all liability, claims, suits, demands, losses, damages, attorneys' fees, including all expenses of litigation or settlement, or causes of action which may arise by reason of injury to or death of any person or for loss of, damage to, or loss of use of any property arising out of or in connection with this Agreement.
- C. It is the intention of both Parties that this mutual hold harmless clause shall be interpreted to mean each Party shall be responsible for the actions of each Party's own employees, officials, officers, and agents. The Parties hereby agree that they have not waived their sovereign and/or governmental immunity by entering into and performing its obligations under this Agreement.

~~IX. DISPUTE RESOLUTION~~

~~Should a dispute arise between the Parties regarding this Agreement or the terms contained herein, the Parties shall first attempt to resolve the dispute through direct discussions in a spirit of mutual cooperation. If such discussions fail to resolve the dispute, the Parties agree they shall submit such dispute to non-binding mediation with a mutually agreeable mediator. Said mediation shall be conducted within thirty (30) days following written notice of a demand for mediation by either Party, unless the Parties agree to a shorter or longer period, and the costs of such mediation shall be borne by the Parties equally. The purpose of this section is to reasonably ensure that CITY and LDISD in good faith utilize mediation before pursuing litigation. The Parties' participation in, or the results of any mediation under this section shall not be construed as a waiver by the Parties of any rights, privileges, defenses, remedies or immunities available to the Parties as governmental entities, nor waiver of any termination provisions, expiration dates or deadlines set forth in this Agreement.~~

~~XIX. EFFECTIVE DATE~~

This Agreement shall be effective on the date when signed by the authorized representatives of all Parties.

(signatures on following page)

SIGNED AND AGREED this ____ day of _____, 2023.

CITY OF LAKE DALLAS

By: _____
Kandace Lesley, City Manager

ATTEST:

Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

Kevin B. Laughlin, City Attorney

SIGNED AND AGREED this ____ day of _____, 2023.

**LAKE DALLAS INDEPENDENT
SCHOOL DISTRICT**

By: _____
Dr. Kristen Brown, Superintendent

ATTEST:

Printed Name: _____

Title: _____

Attachment A





