City of Lake Dallas
City Council
Regular Called Meeting
City Hall
212 Main Street, Lake Dallas, TX 75065
March 13, 2025, at 6:30 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.

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. **Receive a presentation and hold a discussion regarding from Hilltop Securities regarding issuance of bonds.**

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

6. 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:

7. Conduct a public hearing and consider and act on an Ordinance for a Planned Development, on property currently zoned District C-3 in the Downtown Overlay District, to allow for a Mixed Use Building of the O T Garza Survey, more commonly known as 312 Main St, TX 75065, Lake Dallas, Denton County. Texas

8. Consider and take appropriate action on a Final Plat and associated Construction Plans for Lot 1, Block A of Ace Hardware Addition, being a replat of +/- 1.506 acres in the Susan O. McCarroll Survey, Abstract No. 958, a portion of Lots 1-4, Block A and a portion of Lot 1 and all of Lots 2-4, Block B of Barmarchar Sites, of the City of Lake Dallas, Denton County, Texas.

Section VI- General Items:

9. Receive and accept the annual audited financial statements for Fiscal Year 2023-24.

10. Consider and take appropriate action to excuse Councilmember's Bleau absence from the October 24, 2024, regular meeting.

11. Consider and take appropriate action to excuse Mayor Nolan's absence from November 14, 2024, regular meeting.

12. Consider and take appropriate action to excuse the Councilmember's Evans absence from the February 13, 2025, regular meeting.

13. Consider and take appropriate action to excuse Councilmember's Vrba absence from the February 27, 2025, regular meeting.

14. Consider and Act on a Resolution appointing members to various positions on the Planning and Zoning Commission.

15. Consider and Act on a recommendation for appointing members to various positions on the Board of Directors of the Lake Dallas Community Development Corporation.

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.

16. Consider and Act on the Consent Agenda-

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a. Consider approval of the September 2024 Financials.

b. Consider approval of an ordinance cancelling May 3, 2025, General Election for City Officers; ordering that each unopposed candidate be declared elected to office; and ordering the posting of this at each polling place on election day.
c. Consider approval of a Resolution authorizing membership in the ATMOS Cities Steering Committee.
d. Consider approval of the City Council Minutes for February 13, 2025.

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.

Section IX – Return to Open Session

17. 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 March 10, 2025, at 5:00 p.m.

Codi Delcambre

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.

AGENDA ITEM #6

City Council
AGENDA MEMO

Prepared By: Randi Rivera, AICP, City Planning Consultant **March 13th, 2025**

Conduct a public hearing and provide recommendation for a Planned Development, on property currently zoned District C-3 in the Downtown Overlay District, to allow for a Mixed Use Building of the O T Garza Survey, more commonly known as 312 Main St, TX 75065, Lake Dallas, Denton County. Texas.

DESCRIPTION:

City Council shall consider the request for Planned Development for the property at 312 Main St, Lake Dallas 75065 (located on O T Garza BLK 14 Lot 1-4) to allow the for the construction of a Mixed Use Building.

BACKGROUND INFORMATION:

The property at 312 Main St, TX 75065, Lake Dallas, consists of vacant land. The applicant is proposing a two story, 12,332 square-foot, mixed-use building with retail and restaurants on the first floor and four residential lofts on the second floor. The development will have direct access off Main Street and Goliad Avenue. There will be 10 onstreet parking spaces along Main Street and additional parking to the rear of the property. A five foot sidewalk will be extended along the Main Street frontage, between the parking and the building front.

The property is currently zoned as C-3 District within the Downtown District Overlay. The Downtown District Overlay allows mixed use buildings, with lofts above ground floor uses, with a Planned Development District. Therefore, the proposed zoning is Planned Development with C-3 as the base zoning and remaining within the Downtown District Overlay. The PD also provides additional permitted uses not currently listed within the C-3 zoning district. Those include: Commissary Kitchen, Drug/Pharmacy Store, Meat and Butcher Shop, Micro-Brewery, and Wine Tasting Room.

In addition to proposing the additional permitted uses above, the PD also provides development standards for certain regulations that will be unique to the PD District only and may vary from City standards. Below is a list of the development standards needed for this PD:

DEVELOPMENT STANDARDS:

1. **Parking**

Requirement	PD Standard	Reason
Section 122-764: A minimum of one off-street parking space shall be provided on the premises for each 200 square feet of floor space. Within the Downtown District it allows 20% reduction and does not require all the parking to be on the same lot as it is intended to serve.	The minimum amount of parking spaces required is 33 and they shall be provided in accordance with the following: -Number of parking spaces provided onsite shall be 23, including 10 onstreet and 13 offstreet parking located onsite - The remaining 10 parking spaces required shall be counted as existing shared parking spaces within the Downtown District	Due to the limited amount of space available it is requested that a 20% reduction in parking be allowed and shared parking be utilized within the Downtown District.

2. Landscaping

Requirement	PD Standard	Reason
(2.b) - Whenever an off-street parking or vehicular use area abuts an adjacent property line, a perimeter landscape area at least ten feet in width shall be maintained between the edge of the parking area and the adjacent property line.	For off-street parking and vehicular use areas abutting adjacent property lines there shall be a minimum of four feet along the east property line and one foot along the southern property line	Due to the limited amount of horizontal space available for a development of this size, a perimeter landscape area with a measurement of at least 10' in width was not provided. It is requested that the perimeter landscaping width be reduced.
(2.c) – Perimeter landscape areas shall contain at least one tree for each 50 lineal feet or fraction thereof of perimeter area	The area of the perimeter landscape buffer, required for off-street parking and vehicular use areas abutting the adjacent property lines and public rights-of-way, shall have a minimum of eight (8) trees. No spacing intervals shall be required.	Due to the limited amount of perimeter space the number of trees required would not be ideal and the placement would not fit.
Sec. 122-1229 Landscaping requirements for Nonvehicular open space	Nonvehicular open space shall not be required	Due to the limited amount of space nonvehicular open space is not required
Sec. 122-1228 (b) There shall be a minimum of one tree planted for each 400 square feet or fraction thereof of required interior landscape area. (c) Interior areas of parking lots shall contain planting islands located so as to best relieve the expanse of paving. Planter islands must be located no further apart than every 12 parking spaces and at the terminus of all rows of parking. Such islands shall	Tree planting requirements for Interior Landscape Trees and Parking Terminus Trees may overlap.	Due to the limited amount of space and not wanting trees in the ROW, interior and Parking Terminus trees are allowed to overlap.

contain at least one tree. The remainder shall be landscaped with shrubs, lawn, ground cover and other appropriate material not to exceed three feet in height.		

3. Site Standards

Requirement	PD Standard	Reason
Section 2.05 (E) 2 City Engineering Design Manual Driveway radii shall fall entirely within the subject property so as to begin at the street curb at the extension of the property line	The driveway onto Main Street may have a radii that extends past the extension of the east property line, along the street curb within the existing right of way	In order for the development to meet the fire lane turning radii, the radii has to extend beyond the side property line along Main Street, along the frontage of the adjacent property to the east.

4. Architecture

Requirement	PD Standard	Reason
Section 122-687 (B) Upon Development, redevelopment and/or infill development within the Downtown District, each new or reconstructed building and structure, or part thereof, shall have a minimum of four of the following architectural features	The architectural of the proposed building shall be generally consistent with the Concept Elevations attached to this Planned Development and said building shall provide the following architectural features: Awning, Balcony, Roof Parapet, Patio	These architectural features align with what is listed in the code, these are just limiting the features to the ones listed.

5. Setbacks

Requirement	Proposed	Base Zoning C-3 Downtown District
Minimum Front Yard Setback	8 feet	10 feet

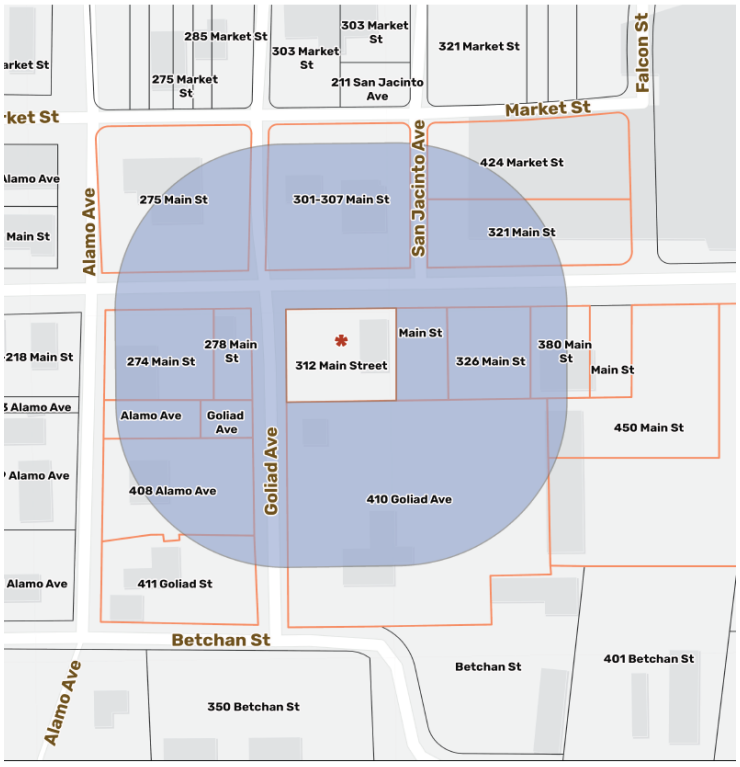
ADJACENT ZONING AND LAND USE:

DIRECTION	ZONING	EXISTING USE
Subject Property	***C-3 Downtown Overlay***	***N/A***
North	C-3 Downtown Overlay	*Office*
South	C-3 Downtown Overlay	*Single Family Residence/Vacant Lot*
West	C-3 Downtown Overlay	*Gift Shop*
East	C-3 Downtown Overlay	*Vacant Lot*

FEEDBACK:

Correspondence:

The City Code requires notification of the property owners within 200 feet of the subject property. For this application, 17 Property Owner Notifications were mailed at least 11 days prior to the public hearing. The following map shows properties within 200' of the subject site.



RECOMMENDED MOTIONS:

Following the public hearing, the City Council can:

APPROVE/DENY the rezoning of the Planned Development.

OR

APPROVE/DENY the Planned Development with modifications or additions to the listed variances. (Said modifications or additions would need to be listed in the motion.)

ATTACHMENTS:

Draft Ordinance

Site Plan

Landscape Plan

Elevations

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2025-____

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, AMENDING THE LAKE DALLAS MUNICIPAL CODE ZONING ORDINANCE AND MAP OF THE CITY OF LAKE DALLAS, TEXAS, AS HERETOFORE AMENDED, BY CHANGING THE ZONING REGULATIONS GOVERNING THE DEVELOPMENT AND USE OF LOT 1, LOT 2, LOT 3 AND LOT 4, BLOCK 14, OLD TOWN OF GARZA, AN ADDITION TO THE CITY OF LAKE DALLAS, DENTON COUNTY, TEXAS, FROM C-3 COMMERCIAL DISTRICT, WITH DOWNTOWN DISTRICT, TO PLANNED DEVELOPMENT (PD) DISTRICT WITH A BASE ZONING OF C-3 COMMERCIAL DISTRICT AND DOWNTOWN DISTRICT; ADOPTING DEVELOPMENT REGULATIONS; PROVIDING A CONFLICTS RESOLUTION CLAUSE, PROVIDING A SEVERABILITY CLAUSE, PROVIDING A SAVINGS CLAUSE; PROVIDING FOR A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND ($2,000.00) DOLLARS FOR EACH OFFENSE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, having received the recommendation of the Planning and Zoning Commission and the report presented by the City Administration, the City Council of the City of Lake Dallas, Texas, finds that exceptional circumstances affecting the Property exists such that establishment of a planned development district regulating the development of the Property is justified.

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

SECTION 1. **CHANGE OF ZONING CLASSIFICATION**

The Lake Dallas Municipal Code Zoning Ordinance and Map of the City of Lake Dallas, Texas (collectively, the Zoning Ordinance"), heretofore duly passed by the governing body of the City of Lake Dallas, as previously amended, be, and the same are hereby amended by amending the regulations governing the use and development of Lot 1, Lot 2, Lot 3 and Lot 4, Block 14, Old Town of Garza, an addition to the City of Lake Dallas, Denton County, Texas, as recorded in Volume 75, Page 130, Deed Records of Denton County, Texas, from "C-3" Commercial District,

with Downtown District to Planned Development (PD) District with a base zoning of C-3 Commercial District and Downtown District, subject to Section 2 of this Ordinance.

SECTION 2. LAND USE AND DEVELOPMENT STANDARDS

The Property shall be developed and used in accordance with the provisions of the Zoning Ordinance, as amended, subject to the following modifications:

A. Base Zoning. Subject to the modifications or additions set forth in this Section 2, the Property shall be developed and used in accordance with the provisions of the Zoning Ordinance applicable to property located within the C-3 Commercial District and Downtown District, except as modified by this ordinance.

B. Site Plan. The Property shall be used and developed substantially in accordance with the Site Plan attached hereto as Exhibit "A" and incorporated herein by reference (the "Site Plan"). The City Manager may authorize minor changes to the Site Plan as provided in Section 122-636 of the Zoning Ordinance.

C. Permitted Uses. In addition to the uses Permitted in the C-3 Commercial District and Downtown District, the following uses are permitted on the Property:

(1) Commissary Kitchen
(2) Drug/ Pharmacy Store
(3) Meat and Butcher Shop
(4) Micro-Brewery
(5) Residential Multi-Family Lofts
(6) Wine Tasting Room

D. **Development Standards**. The Property shall comply with the development standards of the C-3 Commercial District and Downtown District, except as provided below:

(1) The minimum front yard setback shall be eight (8) feet.

E. **Screening and Landscaping**. The Property shall be developed substantially in accordance with the Landscape Plan, attached hereto as Exhibit "B" and incorporated herein by reference (the "Landscape Plan"), and the following:

(1) For off-street parking and vehicular use areas abutting adjacent property lines, a minimum perimeter landscape buffer area is required as follows:

(iii) East Property line – four (4) foot

(iv) South Property line – one (1) foot

(2) The area of the perimeter landscape buffer, required for off-street parking and vehicular use areas abutting the adjacent property lines and public rights-of-way, shall have a minimum of eight (8) trees. No spacing intervals shall be required.

(3) Nonvehicular open space shall not be required.

(4) Tree planting requirements for Interior Landscape Trees and Parking Terminus Trees may overlap.

F. **Parking**. The following parking standards shall apply to the Property:

(1) The number of parking spaces required shall be no less than thirty-three (33), in accordance with the following:

(i) Off-street parking spaces shall total (13) , as shown on the Site Plan.

(ii) On-street parking spaces shall total ten (10, as shown on the Site Plan,).

(iii) Ten (10) parking spaces shall be shared or located elsewhere in the Downtown District.

G. **Building Elevations**. The Property shall be used and developed substantially in accordance with the elevations plan attached hereto as Exhibit "C" and incorporated herein by reference (the "Elevations Plan"), and incorporate the following:

(1) Awning;

(2) Balcony;

(3) Roof Parapet; and

(4) Patio.

H. The driveway onto the right of way on the north side of the Property may have a radius that extends past the extension of the east Property line, along the streets curb within the existing right-of-way, as shown on the Site Plan.

SECTION 3. In the event of an irreconcilable conflict between the provisions of another previously adopted ordinance of the City of Lake Dallas and the provisions of this ordinance as applicable to the use and development of the Property, the provisions of this Ordinance shall be controlling.

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

SECTION 5. An offense committed before the effective date of this ordinance is governed by the prior law and the provisions of the Zoning Ordinance, as amended in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 6. Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Zoning Ordinance of the City of Lake Dallas, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of Two Thousand ($2,000.00) Dollars for each offense; and each and every day such violation shall continue shall be deemed to constitute a separate offense.

SECTION 7. This ordinance shall take effect immediately from and after its passage and the publication of the caption as the law and charter in such cases provides.

PASSED AND APPROVED this __th day of _____ 2025.

_____
Andi Nolan, Mayor

ATTEST:

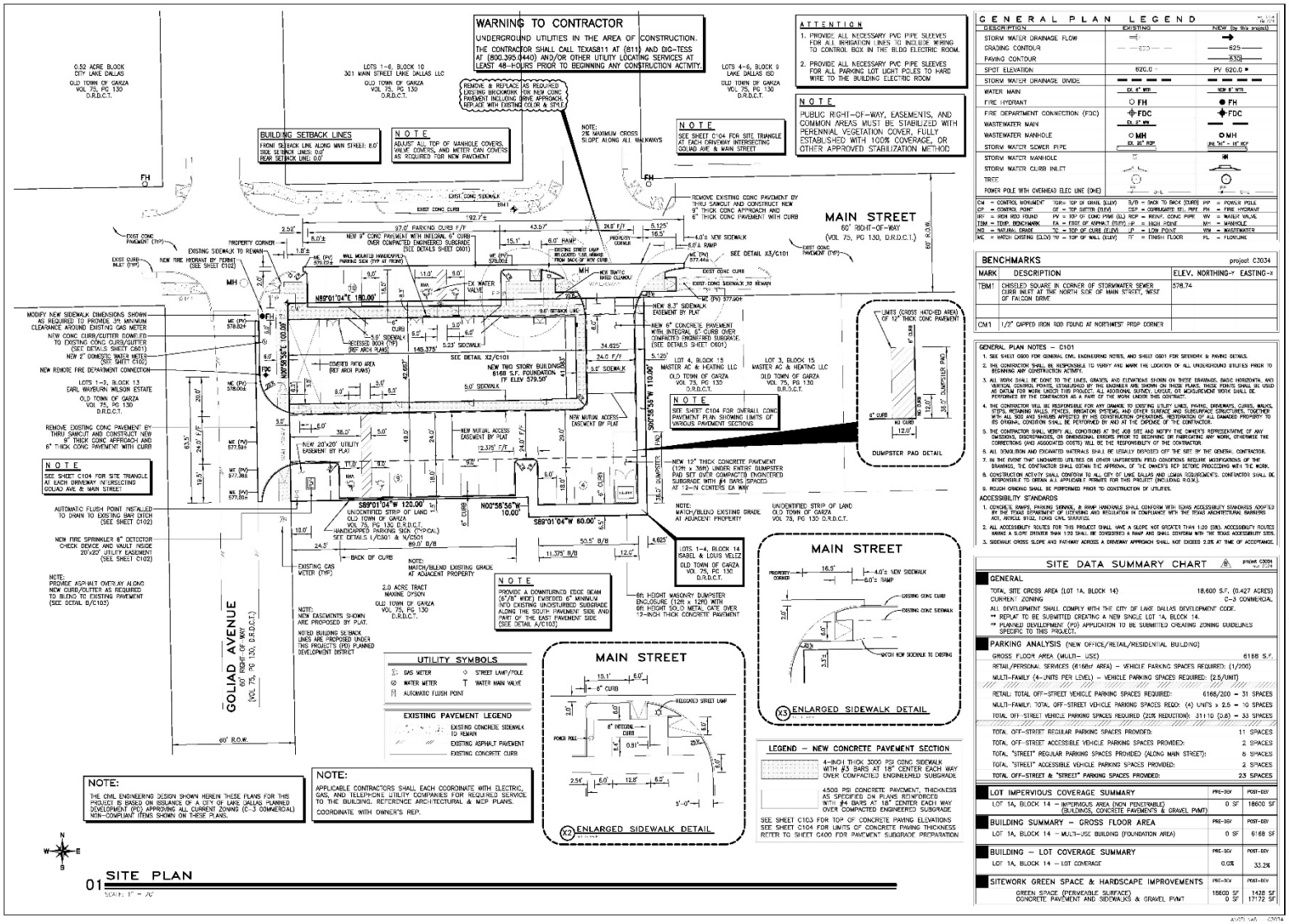
_____
Codi Delcambre, City Secretary

APPROVED AS TO FORM:

_____
Joseph J. Gorfida, Jr., City Attorney

ORDINANCE NO. 2025-____

EXHIBIT "A" – SITE PLAN



GENERAL PLAN LEGEND

DESCRIPTION	EXISTING	NEW (by this project)
STORM WATER DRAINAGE FLOW		
GRADING CONTOUR	623	625
PAVING CONTOUR		630
SPOT ELEVATION	626.0	PV 626.0
STORM WATER DRAINAGE DIVIDE		
WATER MAIN	EX. 6" WTR	NEW 8" WTR
FIRE HYDRANT	FH	FH
FIRE DEPARTMENT CONNECTION (FDC)	FDC EX. 6" WTR	FDC
WASTEWATER MAIN		
WASTEWATER MANHOLE	MH EX. 36" RCP	MH UNI 96" - 18" RCP
STORM WATER SEWER PIPE		
STORM WATER MANHOLE		
STORM WATER CURB INLET		
TREE		
POWER POLE WITH OVERHEAD ELEC LINE (OHE)		

CM = CONTROL MONUMENT; CP = CONTROL POINT; IRF = IRON ROD FOUND; TBM = TEMP. BENCHMARK; NG = NATURAL GRADE; WC = WATER CONTROL; TOG = TOP OF GRAVEL (LLEV); TC = TOP OF CURB (ELEV); TW = TOP OF WALL (ELEV); S/D = SACK TO BACK (CURB); CIP = CORRUGATED ST. PIPE; PV = TOP OF CONC PVMT (LL); FA = EDGE OF ASPHALT (ELEV); LP = LOW POINT; TF = FINISH FLOOR; PP = POWER POLE; FH = FIRE HYDRANT; WV = WATER VALVE; HP = HIGH POINT; MH = MANHOLE; WM = WASTEWATER; FL = FLOWLINE

BENCHMARKS

project C3034

MARK	DESCRIPTION	ELEV. NORTHING-Y	EASTING-X
TBM1	CHISELED SQUARE IN CORNER OF STORMWATER SEWER CURB INLET AT THE NORTH SIDE OF MAIN STREET, WEST OF FALCON DRIVE	578.74	
CM1	1/2" CAPPED IRON ROD FOUND AT NORTHWEST PROP CORNER		

GENERAL PLAN NOTES – C101

1. SEE SHEET C600 FOR GENERAL CIVIL ENGINEERING NOTES, AND SHEET C601 FOR SIDEWALK & PAVING DETAILS.
2. THE CONTRACTOR SHALL BE RESPONSIBLE TO VERIFY AND MARK THE LOCATION OF ALL UNDERGROUND UTILITIES PRIOR TO BEGINNING ANY CONSTRUCTION ACTIVITY.
3. ALL WORK SHALL BE DONE TO THE LINES, GRADES, AND ELEVATIONS SHOWN ON THESE DRAWINGS. BASIC HORIZONTAL AND VERTICAL CONTROL POINTS, ESTABLISHED BY THE ENGINEER ARE SHOWN ON THESE PLANS. THESE POINTS SHALL BE USED AS DATUM FOR WORK UNDER THIS PROJECT. ALL ADDITIONAL SURVEY, LAYOUT, OR MEASUREMENT WORK SHALL BE PERFORMED BY THE CONTRACTOR AS A PART OF THE WORK UNDER THIS CONTRACT.
4. THE CONTRACTOR WILL BE RESPONSIBLE FOR ANY DAMAGE TO EXISTING UTILITY LINES, PAVING, DRIVEWAYS, CURBS, WALKS, STEPS, RETAINING WALLS, FENCES, IRRIGATION SYSTEMS, AND OTHER SURFACE AND SUBSURFACE STRUCTURES, TOGETHER WITH ALL SOD AND SHRUBS AFFECTED BY HIS CONSTRUCTION OPERATIONS. RESTORATION OF ALL DAMAGED PROPERTY TO ITS ORIGINAL CONDITION SHALL BE PERFORMED BY AND AT THE EXPENSE OF THE CONTRACTOR.
5. THE CONTRACTOR SHALL VERIFY ALL CONDITIONS AT THE JOB SITE AND NOTIFY THE OWNER'S REPRESENTATIVE OF ANY DIMENSIONAL DISCREPANCIES, OR DIMENSIONAL ERRORS PRIOR TO BEGINNING OR FABRICATING ANY WORK. OTHERWISE THE CORRECTIONS (AND ASSOCIATED COSTS) WILL BE THE RESPONSIBILITY OF THE CONTRACTOR.
6. ALL DEMOLITION AND EXCAVATED MATERIALS SHALL BE LEGALLY DISPOSED OFF THE SITE BY THE GENERAL CONTRACTOR.
7. IN THE EVENT THAT UNCHARTED UTILITIES OR OTHER UNFORESEEN FIELD CONDITIONS REQUIRE MODIFICATIONS OF THE DRAWINGS, THE CONTRACTOR SHALL OBTAIN THE APPROVAL OF THE OWNER'S REP BEFORE PROCEEDING WITH THE WORK.
8. CONSTRUCTION ACTIVITY SHALL CONFORM TO ALL CITY OF LAKE DALLAS AND LOWER REQUIREMENTS. CONTRACTOR SHALL BE RESPONSIBLE TO OBTAIN ALL APPLICABLE PERMITS FOR THIS PROJECT (INCLUDING ROW).
9. ROUGH GRADING SHALL BE PERFORMED PRIOR TO CONSTRUCTION OF UTILITIES.

ACCESSIBILITY STANDARDS

1. CONCRETE RAMPS, PARKING SPACES, & SIDEWALK HANDRAILS SHALL CONFORM WITH TEXAS ACCESSIBILITY STANDARDS ADOPTED BY THE TEXAS DEPARTMENT OF LICENSING AND REGULATION IN COMPLIANCE WITH THE TEXAS ARCHITECTURAL BARRIERS ACT, ARTICLE 9102, TEXAS CIVIL STATUTES.
2. ALL ACCESSIBILITY ROUTES FOR THIS PROJECT SHALL HAVE A SLOPE NOT GREATER THAN 1:20 (5%). ACCESSIBILITY ROUTES HAVING A SLOPE GREATER THAN 1:20 SHALL BE CONSIDERED A RAMP AND SHALL CONFORM WITH THE TEXAS ACCESSIBILITY STDS.
3. SIDEWALK CROSS SLOPE AND PATHWAY ACROSS A DRIVEWAY APPROACH SHALL NOT EXCEED 2.0% AT TIME OF ACCEPTANCE.

SITE DATA SUMMARY CHART

project C3034

GENERAL

TOTAL SITE GROSS AREA (LOT 1A, BLOCK 14): 18,600 S.F. (0.427 AGRES)
CURRENT ZONING: C-3 COMMERCIAL
ALL DEVELOPMENT SHALL COMPLY WITH THE CITY OF LAKE DALLAS DEVELOPMENT CODE.
** REPLAT TO BE SUBMITTED CREATING A NEW SINGLE LOT 1A, BLOCK 14.
** PLANNED DEVELOPMENT (PD) APPLICATION TO BE SUBMITTED CREATING ZONING GUIDELINES SPECIFIC TO THIS PROJECT.

PARKING ANALYSIS (NEW OFFICE/RETAIL/RESIDENTIAL BUILDING)

GROSS FLOOR AREA (MULTI – USE): 6168 S.F.
RETAIL/PERSONAL SERVICES (6168sf AREA) – VEHICLE PARKING SPACES REQUIRED: (1/200)
MULTI-FAMILY (4- UNITS PER LEVEL) – VEHICLE PARKING SPACES REQUIRED: (2.5/UNIT)

RETAIL TOTAL OFF-STREET VEHICLE PARKING SPACES REQUIRED:	6168/200 = 31 SPACES
MULTI-FAMILY: TOTAL OFF-STREET VEHICLE PARKING SPACES REQD: (4) UNITS x 2.5 =	10 SPACES
TOTAL OFF STREET VEHICLE PARKING SPACES REQUIRED (20% REDUCTION): 31+10 (0.8) =	33 SPACES
TOTAL OFF-STREET REGULAR PARKING SPACES PROVIDED:	11 SPACES
TOTAL OFF-STREET ACCESSIBLE VEHICLE PARKING SPACES PROVIDED:	2 SPACES
TOTAL "STREET" REGULAR PARKING SPACES PROVIDED (ALONG MAIN STREET):	8 SPACES
TOTAL "STREET" ACCESSIBLE VEHICLE PARKING SPACES PROVIDED:	2 SPACES
TOTAL OFF-STREET & "STREET" PARKING SPACES PROVIDED:	23 SPACES

LOT IMPERVIOUS COVERAGE SUMMARY	PRE-DEV	POST-DEV
LOT 1A, BLOCK 14 – IMPERVIOUS AREA (NON PENETRABLE) (BUILDINGS, CONCRETE PAVEMENTS & GRAVEL PVMT)	0 SF	18600 SF

BUILDING SUMMARY – GROSS FLOOR AREA	PRE-DEV	POST-DEV
LOT 1A, BLOCK 14 – MULTI-USE BUILDING (FOUNDATION AREA)	0 SF	6168 SF

BUILDING – LOT COVERAGE SUMMARY	PRE-DEV	POST-DEV
LOT 1A, BLOCK 14 – LOT COVERAGE	0.0%	33.2%

SITEWORK GREEN SPACE & HARDSCAPE IMPROVEMENTS	PRE-DEV	POST-DEV
GREEN SPACE (PERMEABLE SURFACE)	18600 SF	1428 SF
CONCRETE PAVEMENT AND SIDEWALKS & GRAVEL PVMT	0 SF	17172 SF

CARDEA consulting engineers, inc.
Structural, Civil, & Construction Engineering
1660 S. Stemmons Freeway, Suite 250 Lewisville, Texas 75067 (214) 504-4757

THE DOCUMENT WAS AUTHORIZED BY JAMES CARDEA, P.E. 108181 ON JUNE 20, 2025. IT IS NOT TO BE USED FOR CONSTRUCTION, BIDDING OR PERMIT PURPOSES

PRELIMINARY
NOT FOR CONSTRUCTION
BIDDING OR PERMIT PURPOSES

CIVIL ENGINEERING CONSTRUCTION PLANS
LAKE DALLAS MIXED-USE
LOT 1R, BLOCK 14
Lake Dallas, Texas 75065
312 Main Street

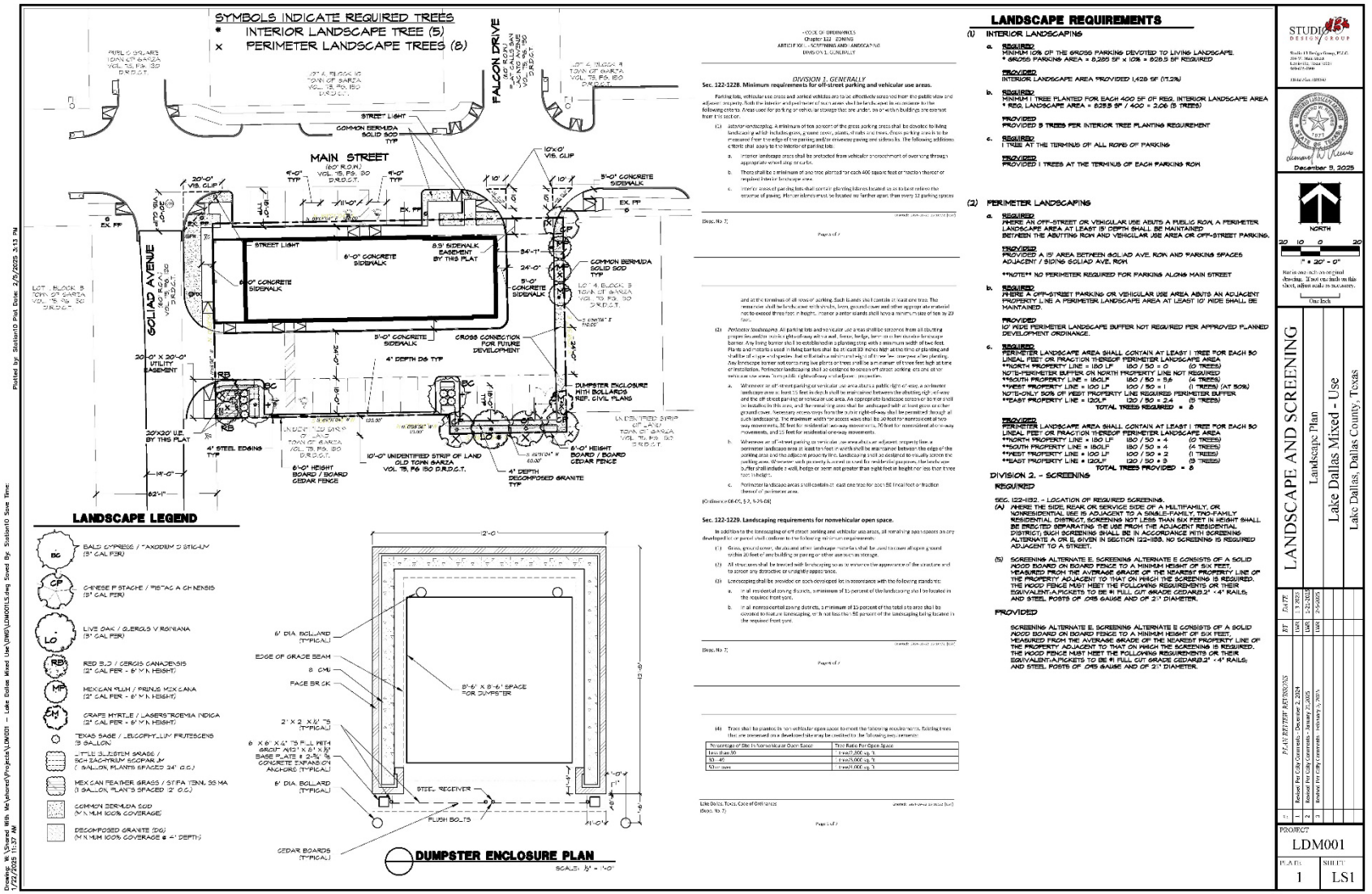
SITE PLAN

DRAWN BY:	CCD
CHECKED BY:	JAMES CARDEA
DATE:	MAY 2024
PROJECT NO:	C-3034
SCALE:	1" = 20'
DRAWING NO:	C101

SHEET No.
C101

ORDINANCE NO. 2025-____

EXHIBIT "B" – LANDSCAPE PLAN



CODE OF ORDINANCES
Chapter 122 - ZONING
ARTICLE XII. - SCUPPING AND LANDSCAPING
DIVISION 1. GENERALLY

DIVISION 1. GENERALLY

Sec. 122-1228. Minimum requirements for off-street parking and vehicular use areas.

Parking lots, vehicular use areas and parked vehicles are to be effectively screened from the public view and adjacent property. Both the interior and perimeter of such areas shall be landscaped in accordance with the following criteria. Areas used for parking or vehicular storage that are under, on or within buildings are exempt from this section.

(1) *Interior landscaping.* A minimum of ten percent of the gross parking area shall be devoted to living landscaping of which includes grass, ground cover, plants, shrubs and trees. Gross parking area is to be measured from the edge of the parking and/or driveway paving and sidewalks. The following additions or limits shall apply to the interior of parking lots:

a. Interior landscape areas shall be protected from vehicular encroachment of overhanging through appropriate wheel stop or curbs.

b. There shall be a minimum of one tree planted for each 400 square feet or fraction thereof or required interior landscape area.

c. Interior areas of parking lots shall contain planting islands located so as to best relieve the monotony of paving. Planting islands must be located no further apart than every 12 parking spaces and at the terminus of all rows of parking. Each islands shall contain at least one tree. The remainder shall be beds, rows with shrubs, lawn, ground cover and other appropriate material not to exceed three feet in height. Interior planter islands shall have a minimum size of ten by 20 feet.

(2) *Perimeter landscaping.* All parking lots and vehicular use areas shall be screened from all abutting properties and/or public rights-of-way with a wall, fence, hedge, berm or live shrub or hedge landscape barrier. Any living barrier shall be established in a planting strip with a minimum width of two feet. Plans and materials used in living barriers shall be of such design that they will not obstruct sight distance at any intersection of public rights-of-way with adjacent properties. Fences, walls or hedges shall not exceed a height of three feet above the adjacent curb grade within the required front yard planting. Any landscape barrier not consisting of live plants or trees shall be at a minimum of three feet high at time of installation. Perimeter landscaping shall be designed to screen off-street parking areas and other vehicular use areas from public rights-of-way and adjacent properties.

a. Whenever an off-street parking or vehicular use area abuts a public right-of-way, a perimeter landscape area at least 15 feet in depth shall be maintained between the abutting right-of-way and the off-street parking or vehicular use area. An appropriate landscape screen or berm or wall shall be installed in this area, and the remaining area shall be landscaped with at least grass or other ground cover. Necessary access ways from the public right-of-way shall be permitted through all such landscaping. The maximum width for access ways shall be 30 feet for combined two-way movements, 20 feet for residential one-way movements, 30 feet for nonresidential one-way movements, and 12 feet for residential driveway movements.

b. Whenever an off-street parking or vehicular use area abuts an adjacent property line a perimeter landscape area at least ten feet in width shall be maintained between the edge of the parking area and the adjacent property line. Landscaping shall be designed to visually screen the parking area. Whenever such property is zoned or used for residential purposes, the landscape buffer shall include a wall, hedge or berm not greater than eight feet in height nor less than three feet in height.

c. Perimeter landscape areas shall contain at least one tree for each 50 lineal feet or fraction thereof of perimeter area.

(Ordinance 66-05, § 2, 5-24-05)

Sec. 122-1229. Landscaping requirements for nonvehicular open space.

In addition to the landscaping of off-street parking and vehicular use areas, all remaining open spaces on any developed lot or parcel shall conform to the following minimum requirements:

(1) Grass, ground cover, shrubs and other landscape materials shall be used to cover all open ground within 20 feet of any building or paving or other use such as storage.

(2) All structures shall be treated with landscaping so as to improve the appearance of the structure and to screen any destructive or unsightly appurtenance.

(3) Landscaping shall be provided on each developed lot in accordance with the following standards:

a. In all residential zoning districts, a minimum of 15 percent of the landscaping shall be located in the required front yard.

b. In all nonresidential zoning districts, a minimum of 15 percent of the total site area shall be devoted to natural landscaping, of which not less than 50 percent of the landscaping shall be located in the required front yard.

(4) Trees shall be planted in non-vehicular open space to meet the following requirements. Existing trees that are preserved on a developed site may be credited to the following requirements:

Percentage of Site In Nonvehicular Open Space	Tree Ratio Per Open Space
Less than 50	1 tree/7,000 sq. ft.
50 - 65	1 tree/5,000 sq. ft.
65 or more	1 tree/3,000 sq. ft.

Lake Dallas, Texas, Code of Ordinances (Supp. No. 7) Page 1 of 7

LANDSCAPE REQUIREMENTS

(1) INTERIOR LANDSCAPING

a. REQUIRED
MINIMUM 10% OF THE GROSS PARKING DEVOTED TO LIVING LANDSCAPE.
* GROSS PARKING AREA = 8,285 SF x 10% = 828.5 SF REQUIRED

PROVIDED
INTERIOR LANDSCAPE AREA PROVIDED 1,429 SF (17.2%)

b. REQUIRED
MINIMUM 1 TREE PLANTED FOR EACH 400 SF OF REQ. INTERIOR LANDSCAPE AREA
* REQ. LANDSCAPE AREA = 828.5 SF / 400 = 2.06 (3 TREES)

PROVIDED
PROVIDED 3 TREES PER INTERIOR TREE PLANTING REQUIREMENT

c. REQUIRED
1 TREE AT THE TERMINUS OF ALL ROWS OF PARKING

PROVIDED
PROVIDED 1 TREES AT THE TERMINUS OF EACH PARKING ROW.

(2) PERIMETER LANDSCAPING

a. REQUIRED
WHERE AN OFF-STREET OR VEHICULAR USE ABUTS A PUBLIC ROW, A PERIMETER LANDSCAPE AREA AT LEAST 15' DEPTH SHALL BE MAINTAINED BETWEEN THE ABUTTING ROW AND VEHICULAR USE AREA OR OFF-STREET PARKING.

PROVIDED
PROVIDED A 15' AREA BETWEEN SOLIAD AVE. ROW AND PARKING SPACES ADJACENT / SIDING SOLIAD AVE. ROW

NOTE NO PERIMETER REQUIRED FOR PARKING ALONG MAIN STREET

b. REQUIRED
WHERE A OFF-STREET PARKING OR VEHICULAR USE AREA ABUTS AN ADJACENT PROPERTY LINE A PERIMETER LANDSCAPE AREA AT LEAST 10' WIDE SHALL BE MAINTAINED.

PROVIDED
10' WIDE PERIMETER LANDSCAPE BUFFER NOT REQUIRED PER APPROVED PLANNED DEVELOPMENT ORDINANCE.

c. REQUIRED
PERIMETER LANDSCAPE AREA SHALL CONTAIN AT LEAST 1 TREE FOR EACH 50 LINEAL FEET OR FRACTION THEREOF PERIMETER LANDSCAPE AREA
**NORTH PROPERTY LINE = 150 LF 150 / 50 = 3 (3 TREES)
NOT-PERIMETER BUFFER ON NORTH PROPERTY LINE NOT REQUIRED
**SOUTH PROPERTY LINE = 190LF 190 / 50 = 3.8 (4 TREES)
**WEST PROPERTY LINE = 100 LF 100 / 50 = 1 (1 TREES) (AT 50%)
NOTE-ONLY 50% OF WEST PROPERTY LINE REQUIRED PERIMETER BUFFER
**EAST PROPERTY LINE = 120LF 120 / 50 = 2.4 (3 TREES)
TOTAL TREES REQUIRED = 8

PROVIDED
PERIMETER LANDSCAPE AREA SHALL CONTAIN AT LEAST 1 TREE FOR EACH 50 LINEAL FEET OR FRACTION THEREOF PERIMETER LANDSCAPE AREA
**NORTH PROPERTY LINE = 150 LF 150 / 50 = 4 (0 TREES)
**SOUTH PROPERTY LINE = 190LF 190 / 50 = 4 (4 TREES)
**WEST PROPERTY LINE = 100 LF 100 / 50 = 2 (1 TREES)
**EAST PROPERTY LINE = 120LF 120 / 50 = 3 (3 TREES)
TOTAL TREES PROVIDED = 8

DIVISION 2. - SCREENING

REQUIRED

SEC. 122-1182. - LOCATION OF REQUIRED SCREENING.
(A) WHERE THE SIDE, REAR, OR SERVICE SIDE OF A MULTIFAMILY, OR NONRESIDENTIAL USE IS ADJACENT TO A SINGLE-FAMILY, TWO-FAMILY RESIDENTIAL DISTRICT, SCREENING NOT LESS THAN SIX FEET IN HEIGHT SHALL BE ERECTED SEPARATING THE USE FROM THE ADJACENT RESIDENTIAL DISTRICT; SUCH SCREENING SHALL BE IN ACCORDANCE WITH SCREENING ALTERNATE A OR E, GIVEN IN SECTION 122-1183. NO SCREENING IS REQUIRED ADJACENT TO A STREET.

(B) SCREENING ALTERNATE E. SCREENING ALTERNATE E CONSISTS OF A SOLID WOOD BOARD ON BOARD FENCE TO A MINIMUM HEIGHT OF SIX FEET, MEASURED FROM THE AVERAGE GRADE OF THE NEAREST PROPERTY LINE OF THE PROPERTY ADJACENT TO THAT ON WHICH THE SCREENING IS REQUIRED. THE WOOD FENCE MUST MEET THE FOLLOWING REQUIREMENTS OR THEIR EQUIVALENT: A PICKETS TO BE #1 FULL CUT GRADE CEDAR 1.2" ×4" RAILS; AND STEEL POSTS OF ONE GAUGE AND OF 2.1" DIAMETER.

PROVIDED

SCREENING ALTERNATE E. SCREENING ALTERNATE E CONSISTS OF A SOLID WOOD BOARD ON BOARD FENCE TO A MINIMUM HEIGHT OF SIX FEET, MEASURED FROM THE AVERAGE GRADE OF THE NEAREST PROPERTY LINE OF THE PROPERTY ADJACENT TO THAT ON WHICH THE SCREENING IS REQUIRED. THE WOOD FENCE MUST MEET THE FOLLOWING REQUIREMENTS OR THEIR EQUIVALENT: A PICKETS TO BE #1 FULL CUT GRADE CEDAR 1.2" ×4" RAILS; AND STEEL POSTS OF ONE GAUGE AND OF 2.1" DIAMETER.

STUDIO 15 DESIGN GROUP
Studio 15 Design Group, P.C.
204 W. Main Street
Lewisville, Texas 75057
(469) 471-0900
Texas Firm #10930

December 9, 2025

NORTH
20 10 0 20
1" = 20'-0"
Bar is one inch on original drawing. If not one inch on this sheet, adjust scale as necessary.
One Inch

LANDSCAPE AND SCREENING
Landscape Plan
Lake Dallas Mixed - Use
Lake Dallas, Dallas County, Texas

RT	Ext PC	3-2025	
LMR	Revised Per City Comments - December 2, 2024	12-2-2024	
LMR	Revised Per City Comments - January 2, 2025	1-2-2025	
LMR	Revised Per City Comments - February 2, 2025	2-5-2025	

PLAN REVISION REVISIONS

PROJECT
LDM001

PLAN 1 | SHEET LS1

Plotted by: Station10 Plot Date: 2/5/2025 3:13 PM
Drawings: W:\Shared With Networked\Projects\LDM001 – Lake Dallas Mixed Use\DWG\LDM001LS.dwg Saved By: Station10 Save Time: 1/22/2025 11:37 AM

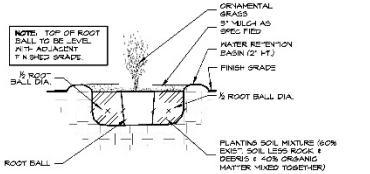
ORDINANCE NO. 2025-____
EXHIBIT "B" – LANDSCAPE PLAN

LANDSCAPE NOTES:

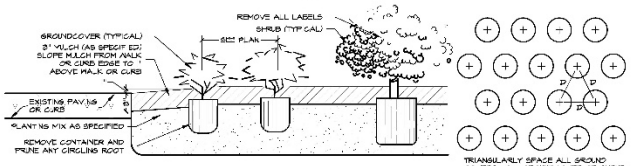
1. A TREE PERMIT IS REQUIRED FOR ALL REMOVAL OF ALL TREES, *PROTECTED AND UNPROTECTED.
2. PLANT MATERIAL SHALL BE MEASURED AND SIZED ACCORDING TO THE LATEST EDITION OF THE TEXAS NURSERY & LANDSCAPE ASSOCIATION (TNLA) SPECIFICATIONS, GRADES AND STANDARDS.
3. ALL PLANT SUBSTITUTIONS ARE SUBJECT TO CITY OF CELINA APPROVAL AND MUST BE SPECIFIED ON THE APPROVED LANDSCAPE PLAN.
4. GROUND COVERS USED IN LIEU OF TURF GRASS MUST PROVIDE COMPLETE COVERAGE WITHIN ONE (1) YEAR OF PLANTING AND MAINTAIN ADEQUATE COVERAGE AS APPROVED BY THE CITY OF CELINA.
5. TREES MUST BE PLANTED FOUR FEET (4') OR GREATER FROM CURBS, SIDEWALKS, UTILITY LINES, SCREENING WALLS AND/OR OTHER STRUCTURES. THE CITY OF CELINA HAS FINAL APPROVAL FOR ALL TREE PLACEMENTS.
6. TREE PITS SHALL HAVE ROUGHENED SIDES AND BE TWO TO THREE TIMES WIDER THAN THE ROOT BALL OF THE TREE IN ORDER TO FACILITATE HEALTHY ROOT GROWTH.
7. TREES SHALL NOT BE PLANTED DEEPER THAN THE BASE OF THE "TRUNK FLARE".
8. THE TREE PIT SHALL BE BACKFILLED WITH NATIVE TOPSOIL FREE OF ROCK AND OTHER DEBRIS.
9. BURLAP, TWINE AND WIRE BASKETS SHALL BE LOOSENED AND PULLED BACK FROM THE TRUNK OF TREE AS MUCH AS POSSIBLE.
10. TREES SHALL NOT BE WATERED TO EXCESS THAT RESULTS IN SOIL SATURATION. IF SOIL BECOMES SATURATED, THE WATERING SCHEDULE SHALL BE ADJUSTED TO ALLOW FOR DRAINAGE AND ABSORPTION OF THE EXCESS WATER.
11. A 3" LAYER OF MULCH SHALL BE PROVIDED AROUND THE BASE OF THE PLANTED TREE. THE MULCH SHALL BE PULLED BACK 4" FROM THE TRUNK OF THE TREE.
12. NO PERSON(S) OR ENTITY MAY USE IMPROPER OR MALICIOUS MAINTENANCE OR PRUNING TECHNIQUES WHICH WOULD LIKELY LEAD TO THE DEATH OF THE TREE. IMPROPER OR MALICIOUS TECHNIQUES INCLUDE, BUT ARE NOT LIMITED TO, TOPPING OR OTHER UNSYMMETRICAL TRIMMING OF TREES, TRIMMING TREES WITH A BACKHOE, OR USE OF FIRE OR POISON TO CAUSE THE DEATH OF A TREE.
13. ALL BEDS TO HAVE 3" OF COMPOSTED SOIL LIVING EARTH TECHNOLOGY, OR APPROVED EQUAL TO A DEPTH OF 8" MINIMUM.
14. ALL PLANT BEDS SHALL BE TOP-DRESSED WITH A MINIMUM OF 3 INCHES OF HARDWOOD OR OTHER MULCH.
15. TREES OVERHANGING WALKS AND PARKING SHALL HAVE A MINIMUM CLEAR TRUNK HEIGHT OF 7 FEET. TREES OVERHANGING FUEL C STREET PAVEMENT DRIVE AISLES AND FIRE LANES SHALL HAVE A MINIMUM CLEAR TRUNK HEIGHT OF 14 FEET.
16. A VISIBILITY TRIANGLE MUST BE PROVIDED AT ALL INTERSECTIONS. SHRUBS ARE NOT TO EXCEED 30 INCHES IN HEIGHT. TREES SHALL HAVE A MINIMUM CLEAR TRUNK HEIGHT OF 7 FEET AT TIME OF PLANTING.
17. TREES PLANTED ON A SLOPE SHALL HAVE THE SOIL STAIN AT THE AVERAGE GRADE OF SLOPE.
18. NO SHRUBS SHALL BE PERMITTED WITHIN AREAS LESS THAN 3 FEET IN WIDTH. ALL BEDS LESS THAN 3 FEET IN WIDTH SHALL BE GRASS, GROUNDCOVER OR SOME TYPE OF FIXED PAVING.
19. THE OWNER, TENANT, AND/OR THEIR AGENTS, IF ANY, SHALL BE JOINTLY AND SEVERALLY RESPONSIBLE FOR THE MAINTENANCE, ESTABLISHMENT, AND PERMANENCE OF PLANT MATERIAL. ALL LANDSCAPING SHALL BE MAINTAINED IN A NEAT AND ORDERLY MANNER AT ALL TIMES. THIS SHALL INCLUDE, BUT NOT LIMITED TO, MOWING, EDGING, PRUNING, FERTILIZING, WATERING, AND OTHER ACTIVITIES NECESSARY FOR THE MAINTENANCE OF LANDSCAPED AREAS.
20. ALL PLANT MATERIAL SHALL BE MAINTAINED IN A HEALTHY AND GROWING CONDITION AS IS APPROPRIATE FOR THE SEASON OF THE YEAR. PLANT MATERIAL THAT IS DAMAGED, DESTROYED, OR REMOVED SHALL BE REPLACED WITH PLANT MATERIAL OF SIMILAR SIZE AND VARIETY WITHIN 30 DAYS UNLESS OTHERWISE APPROVED IN WRITING BY THE CITY OF CELINA.
21. LANDSCAPE AND OPEN AREAS SHALL BE KEPT FREE OFF TRASH, LITTER AND WEEDS.
22. AN AUTOMATIC IRRIGATION SYSTEM SHALL BE PROVIDED TO IRRIGATE ALL LANDSCAPE AREAS. OVERSPRAY ON STREETS AND WALKS IS PROHIBITED. A PERMIT FROM THE BUILDING INSPECTION DEPARTMENT IS REQUIRED FOR EACH IRRIGATION SYSTEM.
23. NO PLANT MATERIAL SHALL BE ALLOWED TO ENCROACH ON RIGHT-OF-WAY, SIDEWALKS OR EASEMENTS TO THE EXTENT THAT THE VISION OR ROUTE OF TRAVEL FOR VEHICULAR, PEDESTRIAN, OR BICYCLE TRAFFIC IS IMPEDED.
24. NO PLANTING AREAS SHALL EXCEED 3:1 SLOPE. 3' HORIZONTAL TO 1' VERTICAL.
25. EARTHEN BERMS SHALL NOT INCLUDE CONSTRUCTION DEBRIS. CONTRACTOR MUST CORRECT SLIPPAGE OR DAMAGE TO THE SMOOTH FINISH GRADE OF THE BERM PRIOR TO ACCEPTANCE.
26. ALL WALKWAYS SHALL MEET A.D.A. AND T.A.S. REQUIREMENTS.
27. CONTACT CITY OF CELINA'S PLANNING DEPARTMENT AT FOR LANDSCAPE INSPECTION. NOTE LANDSCAPE INSTALLATION MUST COMPLY WITH APPROVED LANDSCAPE PLANS PRIOR FINAL ACCEPTANCE BY THE CITY OF CELINA AND/OR OBTAINING A CERTIFICATE OF OCCUPANCY.
28. FINAL INSPECTION AND APPROVAL OF SCREENING WALLS, IRRIGATION AND LANDSCAPE IS SUBJECT TO ALL PUBLIC UTILITIES, INCLUDING BUT NOT LIMITED TO MANHOLES, VALVES, WATER METERS, CLEANOUTS AND OTHER APPURTENANCES, TO BE ACCESSIBLE, ADJUSTED TO GRADE AND TO THE CITY OF CELINA'S PUBLIC WORKS DEPARTMENT STANDARDS.
29. PRIOR TO CALLING FOR A LANDSCAPE INSPECTION, CONTRACTOR IS RESPONSIBLE FOR MARKING ALL MANHOLES, VALVES, WATER METERS, CLEANOUTS AND OTHER UTILITY APPURTENANCES WITH FLAGGING FOR FIELD VERIFICATION BY THE PUBLIC WORKS DEPARTMENT.

PLANT LIST

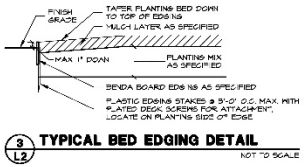
BC	BALD CYPRESS / TAXODIUM DISTICHUM	4" CALIPER	AS SHOWN	2	6' MINIMUM SPREAD; MINIMUM 12' APIGHT; FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN
LO	LIVE OAK / QUERCUS VIRGINIANA	6" CALIPER	AS SHOWN		6' MINIMUM SPREAD; MINIMUM 12' HEIGHT; FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN;
CP	CHINESE PISTACHE / *PISTACIA CHINENSIS	4" CALIPER	AS SHOWN	4	6' MINIMUM SPREAD; MINIMUM 12' HEIGHT; FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN;
RB	FORREST PANSY REDBUD / *CERCIS CANADENSIS 'FORREST PANSY'	2" CALIPER	AS SHOWN	2	5' MINIMUM SPREAD; MINIMUM 8' HEIGHT; 2" MIN. CAL.; FULL HEAD NURSERY GROWN
MP	MEXICAN PLUM / *PRUNUS CANADENSIS	2" CALIPER	AS SHOWN	5	5' MINIMUM SPREAD; MINIMUM 8' HEIGHT; 2" MIN. CAL.; FULL HEAD NURSERY GROWN
CM	CRAPE MYRTLE / *LAGERSTROEMIA IND CA	2" CALIPER	AS SHOWN		5' MINIMUM SPREAD; MINIMUM 8' HEIGHT; 2" MIN. CAL.; FULL HEAD NURSERY GROWN
	TEXAS SAGE / LEUCOPHYLLUM FRUTESCENS	3 GALLON	AS SHOWN	8	FULL PLANTS
	MEXICAN FEATHER GRASS / STIPA TENNUISSIMA	1 GALLON	12" O.C.	257	FULL PLANTS
	LITTLE BLUESTEM GRASS / SCHEAGHTRUM SCOPARUM	1 GALLON	12" O.C.	585	FULL PLANTS
	COMMON BERMUDA SOLID SOD	SOLID SOD	SQUARE FEET	707	MINIMUM 100% COVERAGE
	DECOMPOSED GRANITE	4" DEPTH	SQUARE FEET	874	MINIMUM 100% COVERAGE
	BENDABOARD EDGING	4" HEIGHT	LINEAR FEET	534	REFER TO DETAIL 8/L2



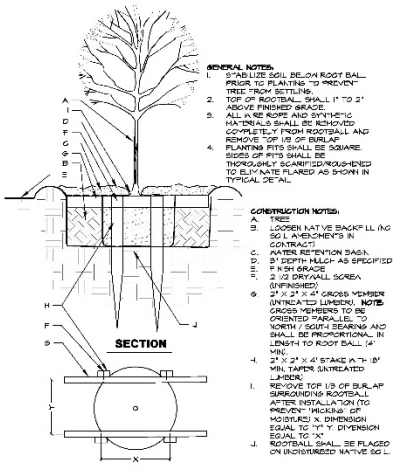
1 L2 POCKET PLANTING ORNAMENTAL GRASS DETAIL
NOT TO SCALE



2 L2 SHRUB AND GROUNDCOVER PLANTING DETAIL
NOT TO SCALE



3 L2 TYPICAL BED EDGING DETAIL
NOT TO SCALE



GENERAL NOTES:
1. STABILIZE SOIL BELOW ROOT BALL PRIOR TO PLANTING TO PREVENT TREE FROM SETTLING.
2. TOP OF ROOTBALL SHALL 1" TO 2" ABOVE FINISHED GRADE.
3. ALL WIRE ROPE AND SYNTHETIC MATERIALS SHALL BE REMOVED COMPLETELY FROM ROOTBALL AND REMOVE TOP 1/3 OF BURLAP. PLANTING PITS SHALL BE SQUARE. SIDES OF PITS SHALL BE THOROUGHLY SCARIFIED/ROUGHENED TO ELIMINATE GLAZED AS SHOWN IN TYPICAL DETAIL.

CONSTRUCTION NOTES:
A. TREE
B. LOOSEN NATIVE BACKFILL (NO SOIL AMENDMENTS IN CONTRACT)
C. WATER RETENTION BASIN.
D. 3" DEPTH MULCH AS SPECIFIED
E. FINISH GRADE
F. 2 1/2 DRYWALL SCREW (UNFINISHED)
G. 2" X 2" X 4" GROSS MEMBER (UNTREATED LUMBER). NOTE: GROSS MEMBERS TO BE ORIENTED PARALLEL TO NORTH / SOUTH BEARING AND SHALL BE PROPORTIONAL IN LENGTH TO ROOT BALL (4' MIN).
H. 2" X 2" X 4' STAKE W/ 7' 8" MIN. TAPER (UNTREATED LUMBER).
I. REMOVE TOP 1/3 OF BURLAP SURROUNDING ROOTBALL AFTER INSTALLATION (TO PREVENT "WICKING" OF MOISTURE) X. DIMENSION EQUAL TO "Y" "Y" DIMENSION EQUAL TO "X" ROOTBALL SHALL BE PLACED ON UNDISTURBED NATIVE SOIL.

4 L2 TREE PLANTING
NOT TO SCALE

STUDIO 8 DESIGN GROUP

Licensed Landscape Architect
STATE OF TEXAS
December 8, 2025

Before you dig, call 811 or visit www.texas811.org

One Inch

LANDSCAPE AND SCREENING
Landscape Plan
Project Name
Town/City of XXXXX, XXXX County, Texas

	BY	DATE
PLAN REVIEW REVISIONS		
1 Revised Per Cole Comments - December 2, 2024	MM	1-13-2025
2 Revised Per City Comments - January 23, 2025	MM	1-23-2025
3 Revised Per City Comments - February 4, 2025	MM	2-4-2025

PROJECT
LDM001

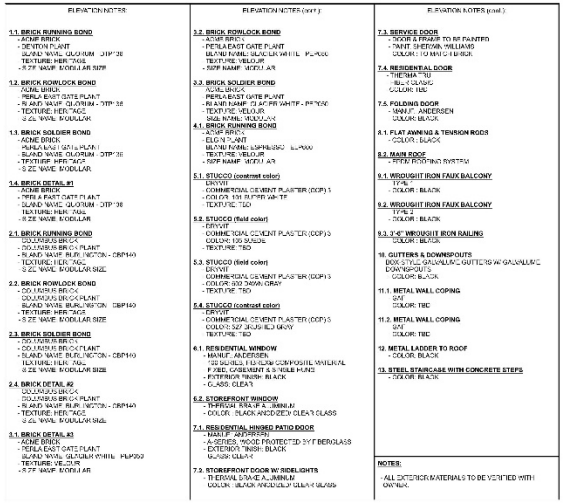
PLATE
2

SHEET
LS2

Plotted by: Station10 Plot Date: 2/5/2025 3:13 PM

Drawing: W:\Synced With Networked Projects\LDM001 – Lake Dallas Mixed Use\DWG\LDM001-Landscape.dwg Saved By: Station10 Save Time: 1/22/2025 11:37 AM

ORDINANCE NO. 2024-____
EXHIBIT "C" – ELEVATIONS PLAN


ELEVATION NOTES

1.1. BRICK RUNNING BOND
- ACME BRICK
- DENTON PLANT
- BLEND NAME: GLORIUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

1.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: GLORIUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: GLORIUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.4. BRICK DETAIL #1
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: GLORIUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

2.1. BRICK RUNNING BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.2. BRICK ROWLOCK BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.3. BRICK SOLDIER BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.4. BRICK DETAIL #2
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

3.1. BRICK DETAIL #3
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: GLORIUM WHITE - PLP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

ELEVATION NOTES (cont.)

3.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: GLORIUM WHITE - PLP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

3.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: GLACIER WHITE - PLP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

4.1. BRICK RUNNING BOND
- ACME BRICK
- ELGIN PLANT
- BLEND NAME: SPRUCE - ELP400
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

5.1. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 3
- COLOR: 104 SUPER WHITE
- TEXTURE: TBD

5.2. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 3
- COLOR: 109 SUEDE
- TEXTURE: TBD

5.3. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 3
- COLOR: 932 DAWN GRAY
- TEXTURE: TBD

5.4. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 3
- COLOR: 127 JEGS BLACK ONYX
- TEXTURE: TBD

6.1. RESIDENTIAL WINDOW
- MANUF.: ANDERSEN
- 100 SERIES, FIBREX COMPOSITE MATERIAL
- FIXED, CASEMENT & SLIDER UNITS
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

6.2. STOREFRONT WINDOW
- THERMAL BREAK ALUMINUM
- COLOR: BLACK ANODIZED CLEAR GLASS

7.1. RESIDENTIAL HINGED PATIO DOOR
- MANUF.: ANDERSEN
- A-SERIES, WOOD PROTECTED 3/4" FIBERGLASS
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

7.2. STOREFRONT DOOR W/ SIDELIGHTS
- THERMAL BREAK ALUMINUM
- COLOR: BLACK ANODIZED CLEAR GLASS

ELEVATION NOTES (cont.)

7.3. SERVICE DOOR
- DOOR & FRAME TO BE PAINTED
- PAINT: SHERWIN WILLIAMS
- COLOR: TO MATCH BRICK

7.4. RESIDENTIAL DOOR
- THERMA-TRU
- SELECT CLASSIC
- COLOR: TBD

7.5. FOLDING DOOR
- MANUF.: ANDERSEN
- COLOR: BLACK

8.1. FLAT AWNING & TENSION RODS
- COLOR: BLACK

8.2. MAIN ROOF
- TPO ROOFING SYSTEM

9.1. WROUGHT IRON FAUX BALCONY
- TYPE 1
- COLOR: BLACK

9.2. WROUGHT IRON FAUX BALCONY
- TYPE 2
- COLOR: BLACK

9.3. 3'-6" WROUGHT IRON RAILING
- COLOR: BLACK

10. GUTTERS & DOWNSPOUTS
- BOX STYLE GALVALUME GUTTERS W/ GALVALUME DOWNSPOUTS
- COLOR: BLACK

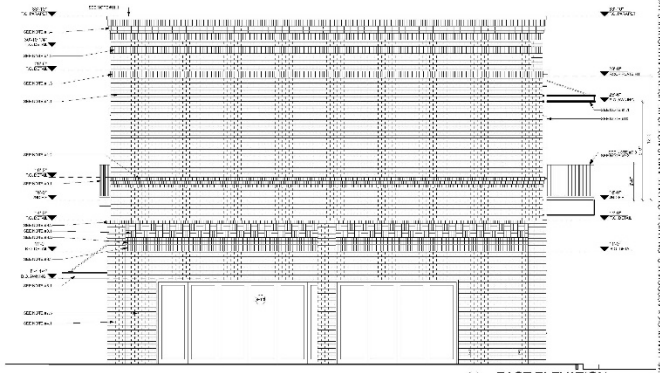
11.1. METAL WALL COPING
- TPO
- COLOR: TBC

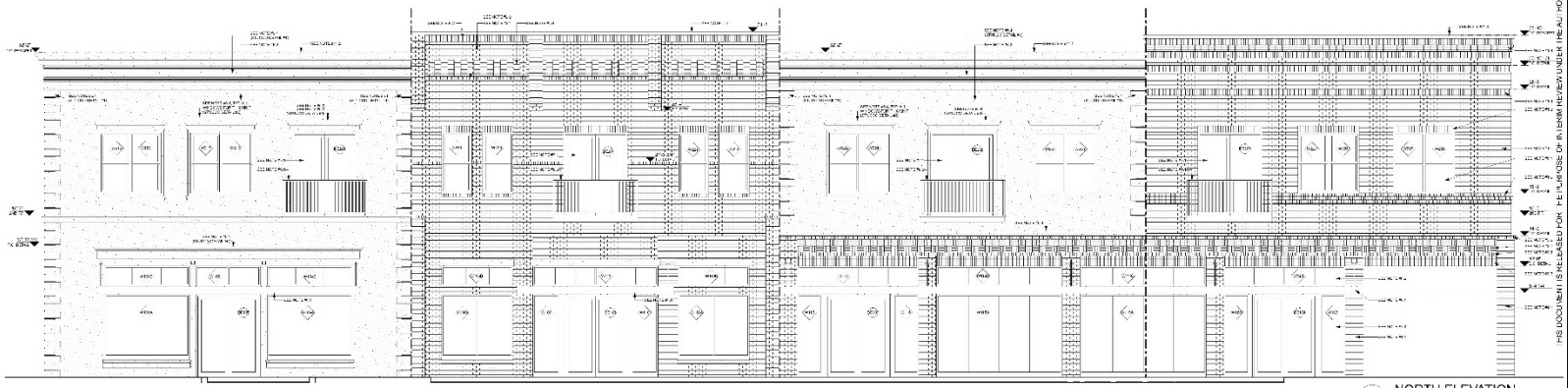
11.2. METAL WALL COPING
- TPO
- COLOR: TBC

12. METAL LADDER TO ROOF
- COLOR: BLACK

13. STEEL STAIRCASE WITH CONCRETE STEPS
- COLOR: BLACK

NOTES:
- ALL EXTERIOR MATERIALS TO BE VERIFIED WITH OWNER.


2 EAST ELEVATION


1 NORTH ELEVATION

THIS DOCUMENT IS RELEASED FOR THE PURPOSE OF IN-HOUSE REVIEW UNDER THE AUTHORITY OF WILLIAM PECK & ASSOCIATES, ON THIS 1-01 DATE AND IS NOT TO BE USED BY AUTHORITIES HAVING JURISDICTION FOR THE PURPOSE OF ISSUING CONSTRUCTION PERMITS

LAKE DALLAS MIXED-USE

312 MAIN STREET, LAKE DALLAS, TEXAS 75065

PECK ARCHITECTS

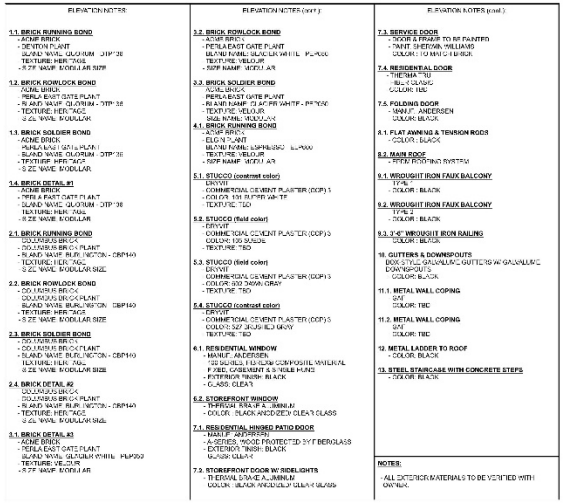
REVISIONS

ISSUE DATE
2024-09-27 FOR REVIEW

Scale: 1/2" PLAN
Drawn: MW
Job: 22-178.001

Sheet Number
A-201

ORDINANCE NO. 2024-____
EXHIBIT "C" – ELEVATIONS PLAN


ELEVATION NOTES

1.1. BRICK RUNNING BOND
- ACME BRICK
- DENTON PLANT
- BLEND NAME: QUORUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

1.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: QUORUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: QUORUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.4. BRICK DETAIL #1
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: QUORUM - STP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

2.1. BRICK RUNNING BOND
- COLUMBUS BRICK PLANT
- BLEND NAME: BLK INDTCN - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.2. BRICK ROWLOCK BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BLK INDTCN - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.3. BRICK SOLDIER BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BLK INDTCN - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.4. BRICK DETAIL #2
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLEND NAME: BLK INDTCN - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

3.1. BRICK DETAIL #3
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: QUORUM WHITE - PLP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

ELEVATION NOTES (cont.)

3.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: BLACK WHITE - PLP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

3.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLEND NAME: QUARTZITE - PLP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

4.1. BRICK RUNNING BOND
- ACME BRICK
- ELGIN PLANT
- BLEND NAME: ASPHALTIC - ELP350
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

5.1. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 5
- COLOR: 130 SUPER WHITE
- TEXTURE: TBD

5.2. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 5
- COLOR: 109 SUEDE
- TEXTURE: TBD

5.3. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 5
- COLOR: 932 DAWN GRAY
- TEXTURE: TBD

5.4. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (DCP) 5
- COLOR: 127 JESUS BLK MOW
- TEXTURE: TBD

6.1. RESIDENTIAL WINDOW
- MANUF.: ANDERSEN
- 100 SERIES, FIBERGLASS COMPOSITE MATERIAL
- FIBEX CASEMENT & STATIONARY
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

6.2. STOREFRONT WINDOW
- THERMAL BRAKE ALUMINUM
- COLOR: BLACK ANODIZED CLEAR GLASS

7.1. RESIDENTIAL HINGED PATIO DOOR
- MANUF.: ANDERSEN
- A-SERIES, WOOD PROTECTED WITH FIBERGLASS
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

7.2. STOREFRONT DOOR W/ SIDELIGHTS
- THERMAL BRAKE ALUMINUM
- COLOR: BLACK ANODIZED CLEAR GLASS

ELEVATION NOTES (cont.)

7.3. SERVICE DOOR
- DOOR & FRAME TO BE PAINTED
- PAINT: SHERWIN WILLIAMS
- COLOR: TO MATCH BRICK

7.4. RESIDENTIAL DOOR
- THERMA-TRU
- SELECT CLASSIC
- COLOR: TBD

7.5. FOLDING DOOR
- MANUF.: ANDERSEN
- COLOR: BLACK

8.1. FLAT AWNING & TENSION RODS
- COLOR: BLACK

8.2. MAIN ROOF
- STEEP ROOFING SYSTEM

9.1. WROUGHT IRON FAUX BALCONY
- TYPE 1
- COLOR: BLACK

9.2. WROUGHT IRON FAUX BALCONY
- TYPE 2
- COLOR: BLACK

9.3. 3'-6" WROUGHT IRON RAILING
- COLOR: BLACK

10. GUTTERS & DOWNSPOUTS
- BOX STYLE, SEAMLESS, GUTTERS W/ GALVANLUME
- DOWNSPOUTS
- COLOR: BLACK

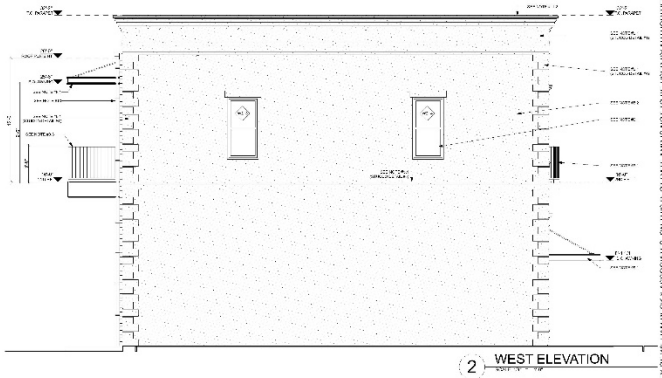
11.1. METAL WALL COPING
- TPO
- COLOR: TBD

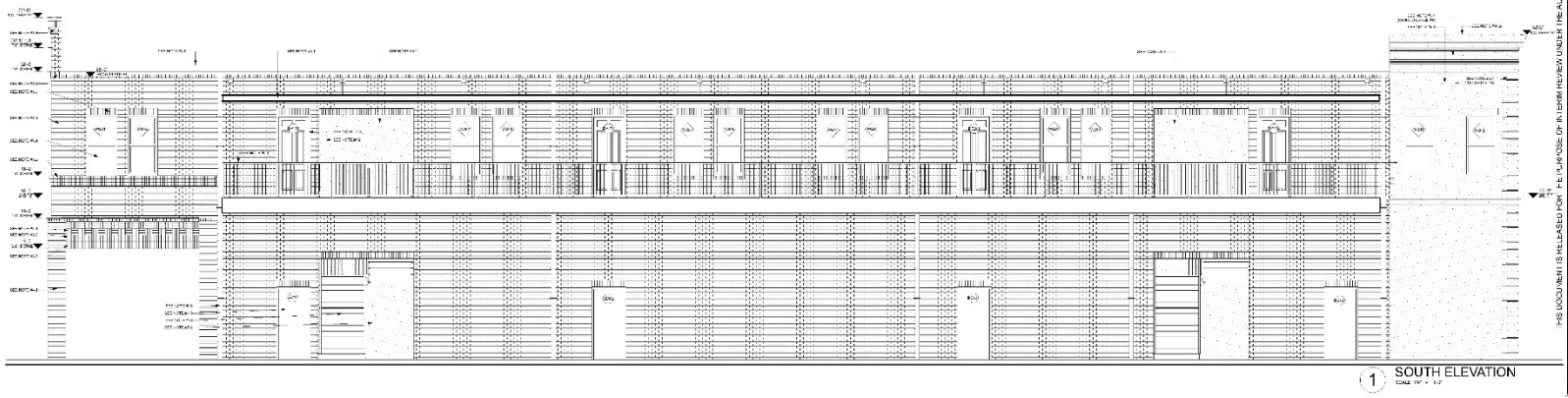
11.2. METAL WALL COPING
- TPO
- COLOR: TBD

12. METAL LADDER TO ROOF
- COLOR: BLACK

13. STEEL STAIRCASE WITH CONCRETE STEPS
- COLOR: BLACK

NOTES:
- ALL EXTERIOR MATERIALS TO BE VERIFIED WITH OWNER.


2 WEST ELEVATION


1 SOUTH ELEVATION

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LAKE DALLAS MIXED-USE

312 MAIN STREET, LAKE DALLAS, TEXAS 75065

PECK ARCHITECTS

REVISIONS

ISSUE DATE
2024-09-27 FOR REVIEW

Scale: 1/2" PLAN
Drawn: MW
Job: 22-178.001

Sheet Number
A-202

4918-7622-5558, v. 3

ELEVATION NOTES:

1.1. BRICK RUNNING BOND
- ACME BRICK
- DENTON PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

1.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.4. BRICK DETAIL #1
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

2.1. BRICK RUNNING BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.2. BRICK ROWLOCK BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.3. BRICK SOLDIER BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.4. BRICK DETAIL #2
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

3.1. BRICK DETAIL #3
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: GLACIER WHITE - PEP050
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

ELEVATION NOTES (cont.):

3.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: GLACIER WHITE - PEP050
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

3.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: GLACIER WHITE - PEP050
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

4.1. BRICK RUNNING BOND
- ACME BRICK
- ELGIN PLANT
- BLAND NAME: ESPRESSO - ELP600
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

5.1. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 101 SUPER WHITE
- TEXTURE: TBD

5.2. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 105 SUEDE
- TEXTURE: TBD

5.3. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 602 DAWN GRAY
- TEXTURE: TBD

5.4. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 527 BRUSHED GRAY
- TEXTURE: TBD

6.1. RESIDENTIAL WINDOW
- MANUF.: ANDERSEN
- 100 SERIES, FIBREX® COMPOSITE MATERIAL
- FIXED, CASEMENT & SINGLE HUNG
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

6.2. STOREFRONT WINDOW
- THERMAL BRAKE ALUMINUM
- COLOR : BLACK ANODIZED/ CLEAR GLASS

7.1. RESIDENTIAL HINGED PATIO DOOR
- MANUF.: ANDERSEN
- A-SERIES, WOOD PROTECTED BY FIBERGLASS
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

7.2. STOREFRONT DOOR W/ SIDELIGHTS
- THERMAL BRAKE ALUMINUM
- COLOR : BLACK ANODIZED/ CLEAR GLASS

ELEVATION NOTES (cont.):

7.3. SERVICE DOOR
- DOOR & FRAME TO BE PAINTED
- PAINT, SHERWIN WILLIAMS
- COLOR : TO MATCH BRICK

7.4. RESIDENTIAL DOOR
- THERMA TRU
- FIBER CLASIC
- COLOR: TBD

7.5. FOLDING DOOR
- MANUF.: ANDERSEN
- COLOR: BLACK

8.1. FLAT AWNING & TENSION RODS
- COLOR : BLACK

8.2. MAIN ROOF
- EPDM ROOFING SYSTEM

9.1. WROUGHT IRON FAUX BALCONY
- TYPE 1
- COLOR : BLACK

9.2. WROUGHT IRON FAUX BALCONY
- TYPE 2
- COLOR : BLACK

9.3. 3'-6" WROUGHT IRON RAILING
- COLOR : BLACK

10. GUTTERS & DOWNSPOUTS
BOX-STYLE GALVALUME GUTTERS W/ GALVALUME DOWNSPOUTS
- COLOR: BLACK

11.1. METAL WALL COPING
- GAF
- COLOR: TBD

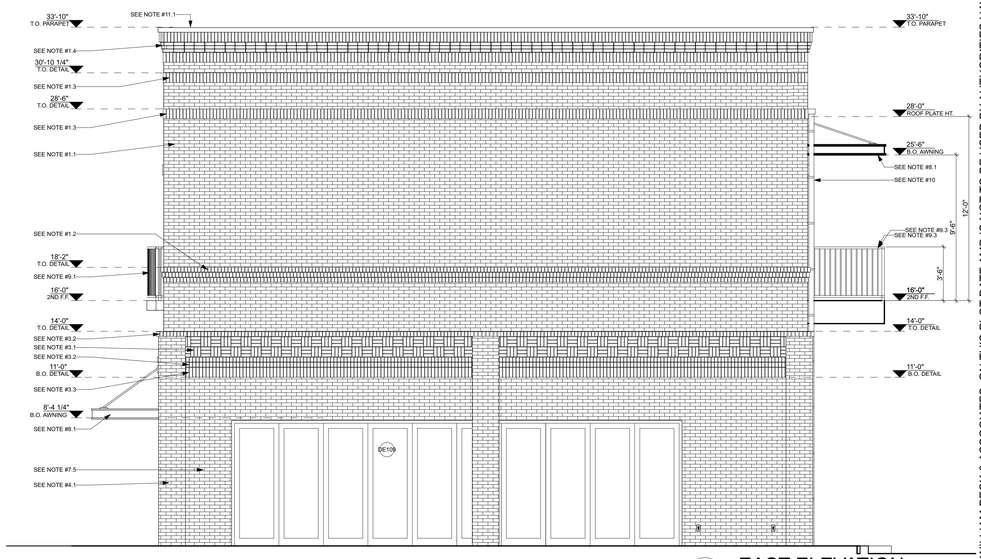
11.2. METAL WALL COPING
- GAF
- COLOR: TBD

12. METAL LADDER TO ROOF
- COLOR: BLACK

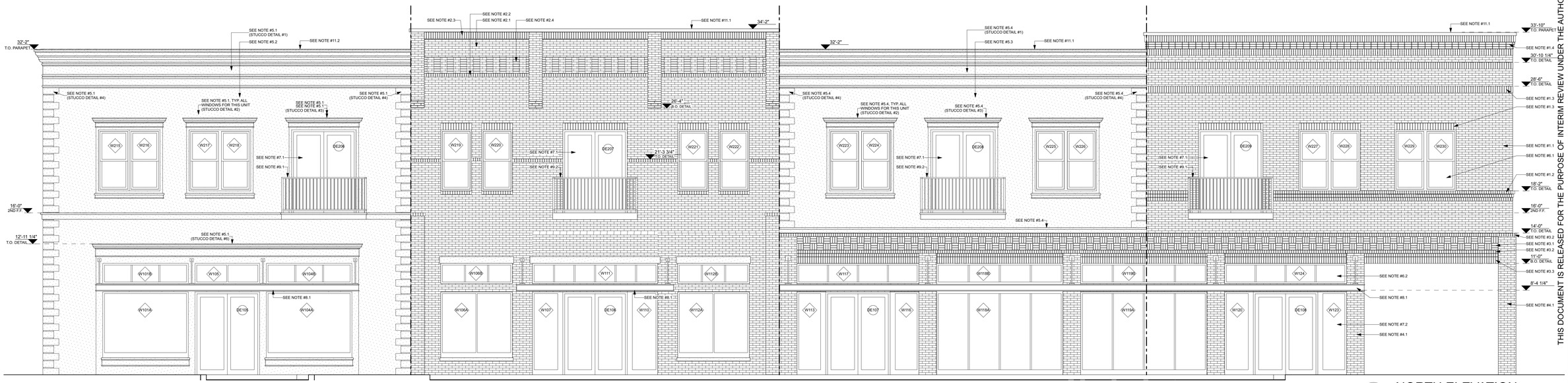
13. STEEL STAIRCASE WITH CONCRETE STEPS
- COLOR: BLACK

NOTES:

- ALL EXTERIOR MATERIALS TO BE VERIFIED WITH OWNER.



2 EAST ELEVATION
SCALE: 1/4" = 1'-0"



1 NORTH ELEVATION
SCALE: 1/4" = 1'-0"

These plans are intended to provide the basic construction information necessary to substantially complete this structure. These construction documents must be verified and supplemented by the contractor as to accuracy of dimensions, and shall be responsible for any omissions, if any, are to be brought to the attention of the Designer prior to any construction or purchases being made. It is recommended that the owner or builder obtain complete working drawings and specifications before proceeding with construction. DO NOT SCALE DRAWINGS. NOTE: All Federal, state, and Local codes, ordinances, and restrictions take precedence over any construction information contained herein. Any discrepancies found shall be strictly adhered and followed before and during construction.
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LAKE DALLAS MIXED-USE

312 MAIN STREET, LAKE DALLAS, TEXAS 75065

WILLIAM PECK & PECK, INC. 088
1105 W. MAIN ST
LEWISVILLE, TEXAS 75057
WWW.PECKARCHITECTS.COM
972.221.1424

PECK ARCHITECTS

REVISIONS

FRONT & LEFT ELEVATIONS

ISSUE DATE:
2024-03-27 FOR REVIEW

Scale: REF. PLAN
Drawn: MW
Job: 22-178-001

Sheet Number:
A-201

ELEVATION NOTES:

1.1. BRICK RUNNING BOND
- ACME BRICK
- DENTON PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

1.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

1.4. BRICK DETAIL #1
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: QUORUM - DTP136
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR

2.1. BRICK RUNNING BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.2. BRICK ROWLOCK BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.3. BRICK SOLDIER BOND
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

2.4. BRICK DETAIL #2
- COLUMBUS BRICK
- COLUMBUS BRICK PLANT
- BLAND NAME: BURLINGTON - CBP140
- TEXTURE: HERITAGE
- SIZE NAME: MODULAR SIZE

3.1. BRICK DETAIL #3
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: GLACIER WHITE - PEP050
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

ELEVATION NOTES (cont.):

3.2. BRICK ROWLOCK BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: GLACIER WHITE - PEP050
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

3.3. BRICK SOLDIER BOND
- ACME BRICK
- PERLA EAST GATE PLANT
- BLAND NAME: GLACIER WHITE - PEP050
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

4.1. BRICK RUNNING BOND
- ACME BRICK
- ELGIN PLANT
- BLAND NAME: ESPRESSO - ELP600
- TEXTURE: VELOUR
- SIZE NAME: MODULAR

5.1. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 101 SUPER WHITE
- TEXTURE: TBD

5.2. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 105 SUEDE
- TEXTURE: TBD

5.3. STUCCO (field color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 602 DAWN GRAY
- TEXTURE: TBD

5.4. STUCCO (contrast color)
- DRYVIT
- COMMERCIAL CEMENT PLASTER (CCP) 3
- COLOR: 527 BRUSHED GRAY
- TEXTURE: TBD

6.1. RESIDENTIAL WINDOW
- MANUF.: ANDERSEN
- 100 SERIES, FIBREX® COMPOSITE MATERIAL
- FIXED, CASEMENT & SINGLE HUNG
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

6.2. STOREFRONT WINDOW
- THERMAL BRAKE ALUMINUM
- COLOR : BLACK ANODIZED/ CLEAR GLASS

7.1. RESIDENTIAL HINGED PATIO DOOR
- MANUF.: ANDERSEN
- A-SERIES, WOOD PROTECTED BY FIBERGLASS
- EXTERIOR FINISH: BLACK
- GLASS: CLEAR

7.2. STOREFRONT DOOR W/ SIDELIGHTS
- THERMAL BRAKE ALUMINUM
- COLOR : BLACK ANODIZED/ CLEAR GLASS

ELEVATION NOTES (cont.):

7.3. SERVICE DOOR
- DOOR & FRAME TO BE PAINTED
- PAINT, SHERWIN WILLIAMS
- COLOR : TO MATCH BRICK

7.4. RESIDENTIAL DOOR
- THERMA TRU
- FIBER CLASIC
- COLOR: TBD

7.5. FOLDING DOOR
- MANUF.: ANDERSEN
- COLOR: BLACK

8.1. FLAT AWNING & TENSION RODS
- COLOR : BLACK

8.2. MAIN ROOF
- EPDM ROOFING SYSTEM

9.1. WROUGHT IRON FAUX BALCONY
- TYPE 1
- COLOR : BLACK

9.2. WROUGHT IRON FAUX BALCONY
- TYPE 2
- COLOR : BLACK

9.3. 3'-6" WROUGHT IRON RAILING
- COLOR : BLACK

10. GUTTERS & DOWNSPOUTS
BOX-STYLE GALVALUME GUTTERS W/ GALVALUME DOWNSPOUTS
- COLOR: BLACK

11.1. METAL WALL COPING
- GAF
- COLOR: TBD

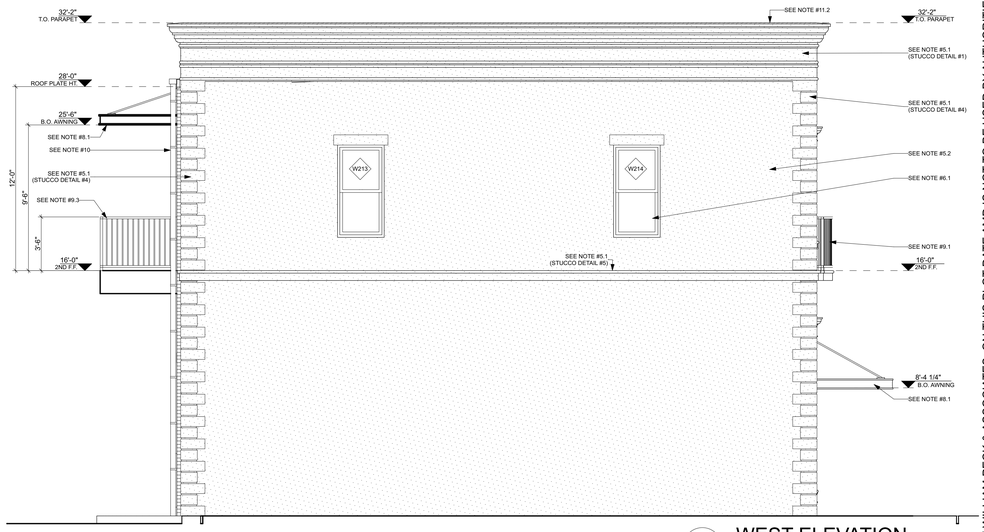
11.2. METAL WALL COPING
- GAF
- COLOR: TBD

12. METAL LADDER TO ROOF
- COLOR: BLACK

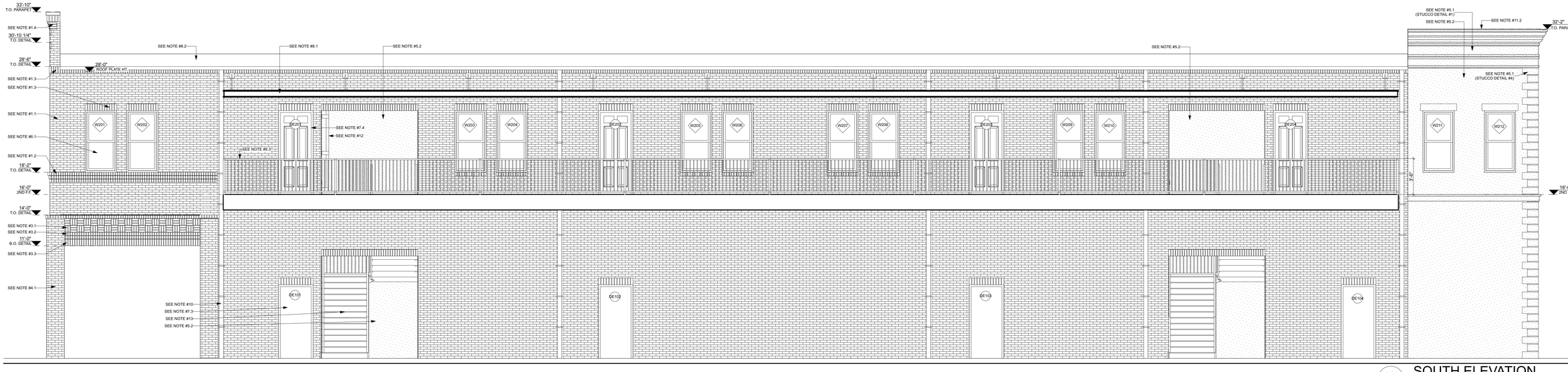
13. STEEL STAIRCASE WITH CONCRETE STEPS
- COLOR: BLACK

NOTES:

- ALL EXTERIOR MATERIALS TO BE VERIFIED WITH OWNER.



2 WEST ELEVATION
SCALE: 1/4" = 1'-0"



1 SOUTH ELEVATION
SCALE: 1/4" = 1'-0"

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LAKE DALLAS MIXED-USE

312 MAIN STREET, LAKE DALLAS, TEXAS 75065

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WILLIAM PECK & ASSOC. INC. TBR
1125 W. MAIN ST.
LEWISVILLE, TEXAS 75057
WWW.PECKDESIGNS.COM
972 221 1424

PECK ARCHITECTS

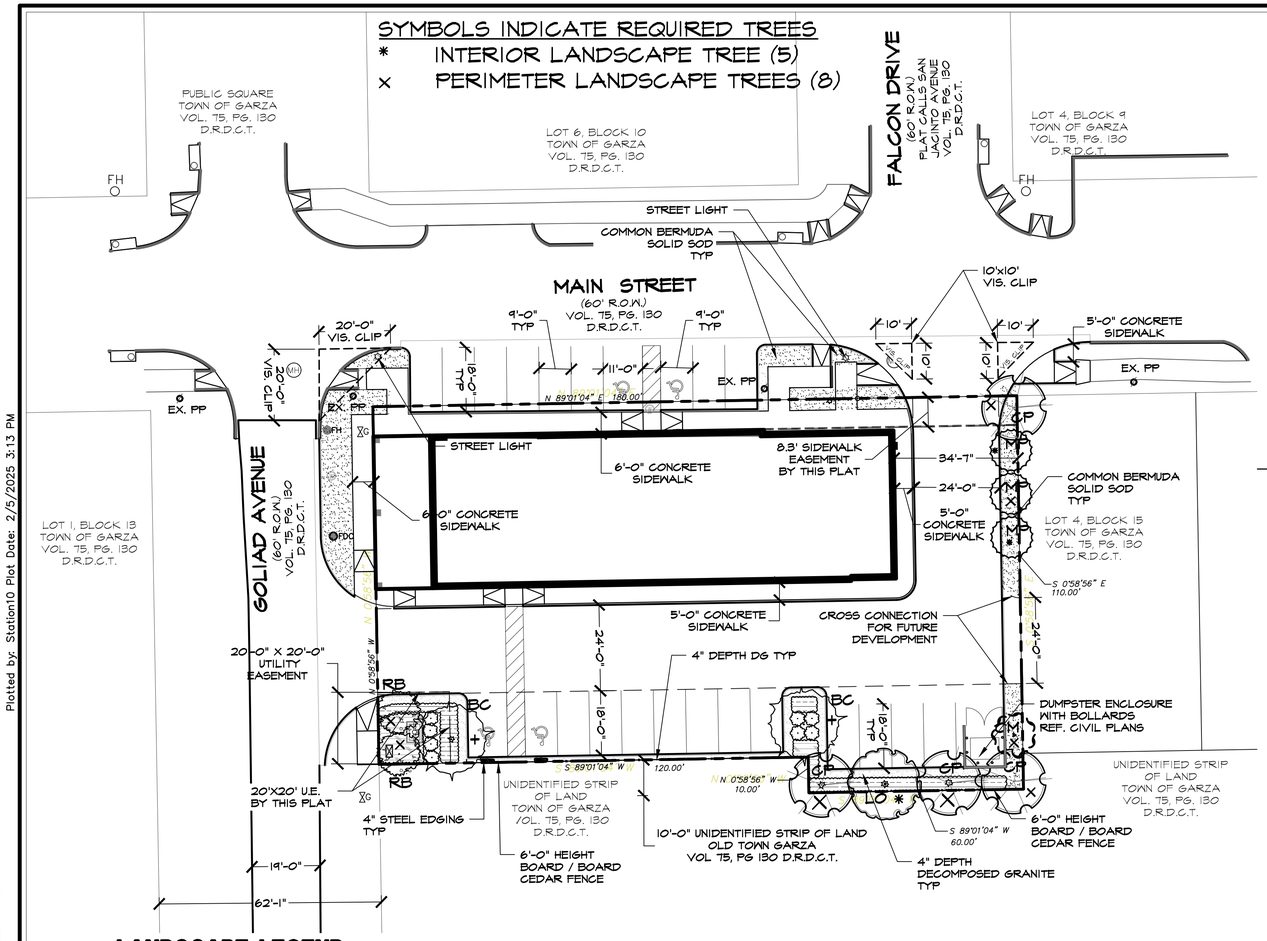
REVISIONS

REAR & RIGHT ELEVATIONS

ISSUE DATE:
2024-03-27 FOR REVIEW

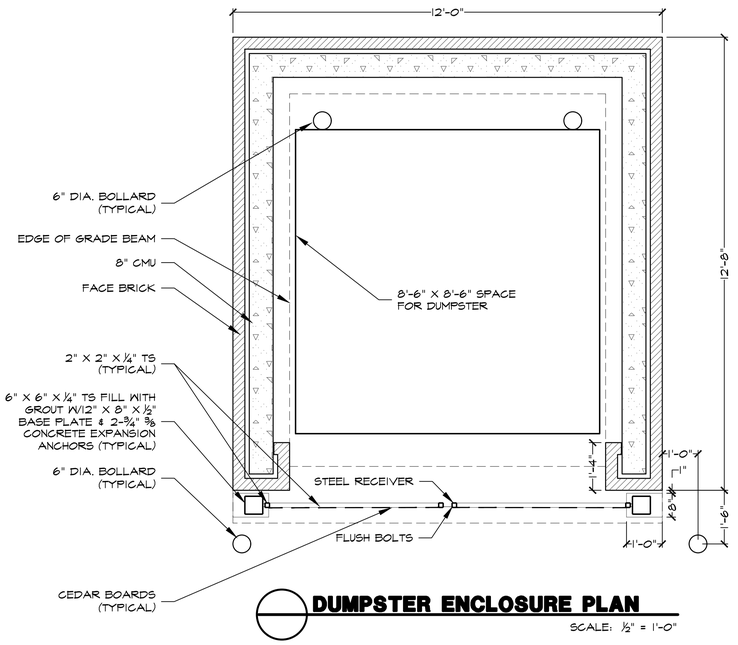
Scale: REF. PLAN
Drawn: MW
Job: 22-178-001

Sheet Number:
A-202



LANDSCAPE LEGEND

- BC — BALD CYPRESS / TAXODIUM DISTICHUM (3" CALIPER)
- CP — CHINESE PISTACHE / PISTACIA CHINENSIS (3" CALIPER)
- LO — LIVE OAK / QUERCUS VIRGINIANA (3" CALIPER)
- RB — RED BUD / CERCIS CANADENSIS (2" CALIPER - 6' MIN HEIGHT)
- MP — MEXICAN PLUM / PRUNUS MEXICANA (2" CALIPER - 6' MIN HEIGHT)
- CM — CRAPE MYRTLE / LAGERSTROEMIA INDICA (2" CALIPER - 6' MIN HEIGHT)
- TEXAS SAGE / LEUCOPHYLLUM FRUTESCENS (3 GALLON)
- LITTLE BLUESTEM GRASS / SCHIZACHYRIUM SCOPARIUM (1 GALLON, PLANTS SPACED 24" O.C.)
- MEXICAN FEATHER GRASS / STIPA TENNUISSIMA (1 GALLON, PLANTS SPACED 12" O.C.)
- COMMON BERMUDA SOD (MINIMUM 100% COVERAGE)
- DECOMPOSED GRANITE (DG) (MINIMUM 100% COVERAGE @ 4" DEPTH)



DUMPSTER ENCLOSURE PLAN

SCALE: ½" = 1'-0"

DIVISION 1. GENERALLY

Sec. 122-1228. Minimum requirements for off-street parking and vehicular use areas.

Parking lots, vehicular use areas and parked vehicles are to be effectively screened from the public view and adjacent property. Both the interior and perimeter of such areas shall be landscaped in accordance to the following criteria. Areas used for parking or vehicular storage that are under, on or within buildings are exempt from this section.

(1) *Interior landscaping.* A minimum of ten percent of the gross parking areas shall be devoted to living landscaping which includes grass, ground cover, plants, shrubs and trees. Gross parking area is to be measured from the edge of the parking and/or driveway paving and sidewalks. The following additional criteria shall apply to the interior of parking lots:

a. Interior landscape areas shall be protected from vehicular encroachment of overhang through appropriate wheel stop or curbs.

b. There shall be a minimum of one tree planted for each 400 square feet or fraction thereof of required interior landscape area.

c. Interior areas of parking lots shall contain planting islands located so as to best relieve the expanse of paving. Planter islands must be located no further apart than every 12 parking spaces

and at the terminus of all rows of parking. Such islands shall contain at least one tree. The remainder shall be landscaped with shrubs, lawn, ground cover and other appropriate material not to exceed three feet in height. Interior planter islands shall have a minimum size of ten by 20 feet.

(2) *Perimeter landscaping.* All parking lots and vehicular use areas shall be screened from all abutting properties and/or public rights-of-way with a wall, fence, hedge, berm or other durable landscape barrier. Any living barrier shall be established in a planting strip with a minimum width of two feet. Plants and materials used in living barriers shall be at least 30 inches high at the time of planting and shall be of a type and species that will attain a minimum height of three feet one year after planting. Any landscape barrier not containing live plants or trees shall be a minimum of three feet high at time of installation. Perimeter landscaping shall be designed to screen off-street parking lots and other vehicular use areas from public rights-of-way and adjacent properties.

a. Whenever an off-street parking or vehicular use area abuts a public right-of-way, a perimeter landscape area at least 15 feet in depth shall be maintained between the abutting right-of-way and the off-street parking or vehicular use area. An appropriate landscape screen or barrier shall be installed in this area, and the remaining area shall be landscaped with at least grass or other ground cover. Necessary access ways from the public right-of-way shall be permitted through all such landscaping. The maximum width for access ways shall be 50 feet for nonresidential two-way movements, 30 feet for residential two-way movements, 20 feet for nonresidential one-way movements, and 15 feet for residential one-way movements.

b. Whenever an off-street parking or vehicular use area abuts an adjacent property line, a perimeter landscape area at least ten feet in width shall be maintained between the edge of the parking area and the adjacent property line. Landscaping shall be designed to visually screen the parking area. Whenever such property is zoned or used for residential purposes, the landscape buffer shall include a wall, hedge or berm not greater than eight feet in height nor less than three feet in height.

c. Perimeter landscape areas shall contain at least one tree for each 50 lineal feet or fraction thereof of perimeter area.

(Ordinance 06-09, § 2, 3-23-06)

Sec. 122-1229. Landscaping requirements for nonvehicular open space.

In addition to the landscaping of off-street parking and vehicular use areas, all remaining open spaces on any developed lot or parcel shall conform to the following minimum requirements:

(1) Grass, ground cover, shrubs and other landscape materials shall be used to cover all open ground within 20 feet of any building or paving or other use such as storage.

(2) All structures shall be treated with landscaping so as to enhance the appearance of the structure and to screen any detractive or unsightly appearance.

(3) Landscaping shall be provided on each developed lot in accordance with the following standards:

a. In all residential zoning districts, a minimum of 15 percent of the landscaping shall be located in the required front yard.

b. In all nonresidential zoning districts, a minimum of 15 percent of the total site area shall be devoted to feature landscaping, with not less than 50 percent of the landscaping being located in the required front yard.

(4) Trees shall be planted in non-vehicular open space to meet the following requirements. Existing trees that are preserved on a developed site may be credited to the following requirements:

Percentage of Site in Nonvehicular Open Space	Tree Ratio Per Open Space
Less than 30	1 tree/2,500 sq. ft.
30—49	1 tree/3,000 sq. ft.
50 or over	1 tree/4,000 sq. ft.

LANDSCAPE REQUIREMENTS

(1) INTERIOR LANDSCAPING

a. REQUIRED
MINIMUM 10% OF THE GROSS PARKING DEVOTED TO LIVING LANDSCAPE.
* GROSS PARKING AREA = 8,285 SF x 10% = 828.5 SF REQUIRED

PROVIDED
INTERIOR LANDSCAPE AREA PROVIDED 1,428 SF (17.2%)

b. REQUIRED
MINIMUM 1 TREE PLANTED FOR EACH 400 SF OF REQ. INTERIOR LANDSCAPE AREA
* REQ. LANDSCAPE AREA = 825.5 SF / 400 = 2.06 (3 TREES)

PROVIDED
PROVIDED 3 TREES PER INTERIOR TREE PLANTING REQUIREMENT

c. REQUIRED
1 TREE AT THE TERMINUS OF ALL ROWS OF PARKING

PROVIDED
PROVIDED 1 TREES AT THE TERMINUS OF EACH PARKING ROW

(2) PERIMETER LANDSCAPING

a. REQUIRED
WHERE AN OFF-STREET OR VEHICULAR USE ABUTS A PUBLIC ROW, A PERIMETER LANDSCAPE AREA AT LEAST 15' DEPTH SHALL BE MAINTAINED BETWEEN THE ABUTTING ROW AND VEHICULAR USE AREA OR OFF-STREET PARKING.

PROVIDED
PROVIDED A 15' AREA BETWEEN GOLIAD AVE. ROW AND PARKING SPACES ADJACENT / SIDING GOLIAD AVE. ROW

NOTE NO PERIMETER REQUIRED FOR PARKING ALONG MAIN STREET

b. REQUIRED
WHERE A OFF-STREET PARKING OR VEHICULAR USE AREA ABUTS AN ADJACENT PROPERTY LINE A PERIMETER LANDSCAPE AREA AT LEAST 10' WIDE SHALL BE MAINTAINED.

PROVIDED
10' WIDE PERIMETER LANDSCAPE BUFFER NOT REQUIRED PER APPROVED PLANNED DEVELOPMENT ORDINANCE.

c. REQUIRED
PERIMETER LANDSCAPE AREA SHALL CONTAIN AT LEAST 1 TREE FOR EACH 50 LINEAL FEET OR FRACTION THEREOF PERIMETER LANDSCAPE AREA
**NORTH PROPERTY LINE = 180 LF 180 / 50 = 0 (0 TREES)
NOTE-PERIMETER BUFFER ON NORTH PROPERTY LINE NOT REQUIRED
**SOUTH PROPERTY LINE = 180LF 180 / 50 = 3.6 (4 TREES)
**WEST PROPERTY LINE = 100 LF 100 / 50 = 1 (1 TREES) (AT 50%)
NOTE-ONLY 50% OF WEST PROPERTY LINE REQUIRES PERIMETER BUFFER
**EAST PROPERTY LINE = 120LF 120 / 50 = 2.4 (3 TREES)
TOTAL TREES REQUIRED = 8

PROVIDED
PERIMETER LANDSCAPE AREA SHALL CONTAIN AT LEAST 1 TREE FOR EACH 50 LINEAL FEET OR FRACTION THEREOF PERIMETER LANDSCAPE AREA
**NORTH PROPERTY LINE = 180 LF 180 / 50 = 4 (0 TREES)
**SOUTH PROPERTY LINE = 180LF 180 / 50 = 4 (4 TREES)
**WEST PROPERTY LINE = 100 LF 100 / 50 = 2 (1 TREES)
**EAST PROPERTY LINE = 120LF 120 / 50 = 3 (3 TREES)
TOTAL TREES PROVIDED = 8

DIVISION 2. - SCREENING

REQUIRED

SEC. 122-1182. - LOCATION OF REQUIRED SCREENING.
(A) WHERE THE SIDE, REAR OR SERVICE SIDE OF A MULTIFAMILY, OR NONRESIDENTIAL USE IS ADJACENT TO A SINGLE-FAMILY, TWO-FAMILY RESIDENTIAL DISTRICT, SCREENING NOT LESS THAN SIX FEET IN HEIGHT SHALL BE ERECTED SEPARATING THE USE FROM THE ADJACENT RESIDENTIAL DISTRICT; SUCH SCREENING SHALL BE IN ACCORDANCE WITH SCREENING ALTERNATE A OR E, GIVEN IN SECTION 122-1193. NO SCREENING IS REQUIRED ADJACENT TO A STREET.

(5) SCREENING ALTERNATE E. SCREENING ALTERNATE E CONSISTS OF A SOLID WOOD BOARD ON BOARD FENCE TO A MINIMUM HEIGHT OF SIX FEET, MEASURED FROM THE AVERAGE GRADE OF THE NEAREST PROPERTY LINE OF THE PROPERTY ADJACENT TO THAT ON WHICH THE SCREENING IS REQUIRED. THE WOOD FENCE MUST MEET THE FOLLOWING REQUIREMENTS OR THEIR EQUIVALENT:A.PICKETS TO BE #1 FULL CUT GRADE CEDARB.2" ×4" RAILS; AND STEEL POSTS OF .095 GAUGE AND OF 2½" DIAMETER.

PROVIDED

SCREENING ALTERNATE E. SCREENING ALTERNATE E CONSISTS OF A SOLID WOOD BOARD ON BOARD FENCE TO A MINIMUM HEIGHT OF SIX FEET, MEASURED FROM THE AVERAGE GRADE OF THE NEAREST PROPERTY LINE OF THE PROPERTY ADJACENT TO THAT ON WHICH THE SCREENING IS REQUIRED. THE WOOD FENCE MUST MEET THE FOLLOWING REQUIREMENTS OR THEIR EQUIVALENT:A.PICKETS TO BE #1 FULL CUT GRADE CEDARB.2" ×4" RAILS; AND STEEL POSTS OF .095 GAUGE AND OF 2½" DIAMETER.

STUDIO 13 DESIGN GROUP
Studio 13 Design Group, PLLC.
386 W. Main Street
Lewisville, Texas 75057
469-635-1900
TBAE Firm #BR643

REGISTERED LANDSCAPE ARCHITECT
LEONARD W. REEVES
1977
STATE OF TEXAS
December 3, 2025

NORTH
20 10 0 20
1" = 20' - 0"
Bar is one inch on original drawing. If not one inch on this sheet, adjust scale as necessary.
One Inch

LANDSCAPE AND SCREENING

Landscape Plan

Lake Dallas Mixed - Use

Lake Dallas, Dallas County, Texas

#	PLAN REVIEW REVISIONS	BY	DATE
1	Revised Per Coty Comments - December 2, 2024	LWR	1-3-2025
2	Revised Per Coty Comments - January 21,2025	LWR	1-21-2025
3	Revised Per Coty Comments - February 5, 2025	LWR	2-5-2025

PROJECT
LDM001

PLATE
1

SHEET
LS1

Plotted by: Station10 Plot Date: 2/5/2025 3:13 PM

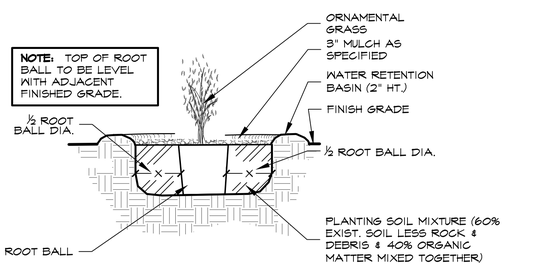
Drawing: W:\Shared With Me\shared\Projects\LDM001 - Lake Dallas Mixed Use\DWG\LDM001LS.dwg Saved By: Station10 Save Time: 1/22/2025 11:37 AM

LANDSCAPE NOTES:

1. A TREE PERMIT IS REQUIRED FOR ALL REMOVAL OF ALL TREES, PROTECTED AND UNPROTECTED.
2. PLANT MATERIAL SHALL BE MEASURED AND SIZED ACCORDING TO THE LATEST EDITION OF THE TEXAS NURSERY & LANDSCAPE ASSOCIATION (TNLA) SPECIFICATIONS, GRADES AND STANDARDS.
3. ALL PLANT SUBSTITUTIONS ARE SUBJECT TO **CITY OF CELINA** APPROVAL AND MUST BE SPECIFIED ON THE APPROVED LANDSCAPE PLAN.
4. GROUND COVERS USED IN LIEU OF TURF GRASS MUST PROVIDE COMPLETE COVERAGE WITHIN ONE (1) YEAR OF PLANTING AND MAINTAIN ADEQUATE COVERAGE AS APPROVED BY THE **CITY OF CELINA.**
5. TREES MUST BE PLANTED FOUR FEET (4') OR GREATER FROM CURBS, SIDEWALKS, UTILITY LINES, SCREENING WALLS AND/OR OTHER STRUCTURES. THE **CITY OF CELINA** HAS FINAL APPROVAL FOR ALL TREE PLACEMENTS.
6. TREE PITS SHALL HAVE ROUGHENED SIDES AND BE TWO TO THREE TIMES WIDER THAN THE ROOT BALL OF THE TREE IN ORDER TO FACILITATE HEALTHY ROOT GROWTH.
7. TREES SHALL NOT BE PLANTED DEEPER THAN THE BASE OF THE "TRUNK FLARE".
8. THE TREE PIT SHALL BE BACKFILLED WITH NATIVE TOPSOIL FREE OF ROCK AND OTHER DEBRIS.
9. BURLAP, TWINE AND WIRE BASKETS SHALL BE LOOSENED AND PULLED BACK FROM THE TRUNK OF TREE AS MUCH AS POSSIBLE.
10. TREES SHALL NOT BE WATERED TO EXCESS THAT RESULTS IN SOIL SATURATION. IF SOIL BECOMES SATURATED, THE WATERING SCHEDULE SHALL BE ADJUSTED TO ALLOW FOR DRAINAGE AND ABSORPTION OF THE EXCESS WATER.
11. A 3" LAYER OF MULCH SHALL BE PROVIDED AROUND THE BASE OF THE PLANTED TREE. THE MULCH SHALL BE PULLED BACK 4" FROM THE TRUNK OF THE TREE.
12. NO PERSON(S) OR ENTITY MAY USE IMPROPER OR MALICIOUS MAINTENANCE OR PRUNING TECHNIQUES WHICH WOULD LIKELY LEAD TO THE DEATH OF THE TREE. IMPROPER OR MALICIOUS TECHNIQUES INCLUDE, BUT ARE NOT LIMITED TO, TOPPING OR OTHER UNSYMMETRICAL TRIMMING OF TREES, TRIMMING TREES WITH A BACKHOE, OR USE OF FIRE OR POISON TO CAUSE THE DEATH OF A TREE.
13. ALL BEDS TO HAVE 3" OF COMPOSTED SOIL, LIVING EARTH TECHNOLOGY, OR APPROVED EQUAL TO A DEPTH OF 8" MINIMUM.
14. ALL PLANT BEDS SHALL BE TOP-DRESSED WITH A MINIMUM OF 3 INCHES OF HARDWOOD OR OTHER MULCH.
15. TREES OVERHANGING WALKS AND PARKING SHALL HAVE A MINIMUM CLEAR TRUNK HEIGHT OF 7 FEET. TREES OVERHANGING PUBLIC STREET PAVEMENT DRIVE AISLES AND FIRE LANES SHALL HAVE A MINIMUM CLEAR TRUNK HEIGHT OF 14 FEET.
16. A VISIBILITY TRIANGLE MUST BE PROVIDED AT ALL INTERSECTIONS. SHRUBS ARE NOT TO EXCEED 30 INCHES IN HEIGHT. TREES SHALL HAVE A MINIMUM CLEAR TRUNK HEIGHT OF 7 FEET AT TIME OF PLANTING.
17. TREES PLANTED ON A SLOPE SHALL HAVE THE SOIL STAIN AT THE AVERAGE GRADE OF SLOPE.
18. NO SHRUBS SHALL BE PERMITTED WITHIN AREAS LESS THAN 3 FEET IN WIDTH. ALL BEDS LESS THAN 3 FEET IN WIDTH SHALL BE GRASS, GROUNDCOVER OR SOME TYPE OF FIXED PAVING.
19. THE OWNER, TENANT, AND/OR THEIR AGENTS, IF ANY, SHALL BE JOINTLY AND SEVERALLY RESPONSIBLE FOR THE MAINTENANCE, ESTABLISHMENT, AND PERMANENCE OF PLANT MATERIAL. ALL LANDSCAPING SHALL BE MAINTAINED IN A NEAT AND ORDERLY MANNER AT ALL TIMES. THIS SHALL INCLUDE, BUT NOT LIMITED TO, MOWING, EDGING, PRUNING, FERTILIZING, WATERING, AND OTHER ACTIVITIES NECESSARY FOR THE MAINTENANCE OF LANDSCAPED AREAS.
20. ALL PLANT MATERIAL SHALL BE MAINTAINED IN A HEALTHY AND GROWING CONDITION AS IS APPROPRIATE FOR THE SEASON OF THE YEAR. PLANT MATERIAL THAT IS DAMAGED, DESTROYED, OR REMOVED SHALL BE REPLACED WITH PLANT MATERIAL OF SIMILAR SIZE AND VARIETY WITHIN 30 DAYS UNLESS OTHERWISE APPROVED IN WRITING BY THE **CITY OF CELINA.**
21. LANDSCAPE AND OPEN AREAS SHALL BE KEPT FREE OFF TRASH, LITTER AND WEEDS.
22. AN AUTOMATIC IRRIGATION SYSTEM SHALL BE PROVIDED TO IRRIGATE ALL LANDSCAPE AREAS. OVERSPRAY ON STREETS AND WALKS IS PROHIBITED. A PERMIT FROM THE BUILDING INSPECTION DEPARTMENT IS REQUIRED FOR EACH IRRIGATION SYSTEM.
23. NO PLANT MATERIAL SHALL BE ALLOWED TO ENCROACH ON RIGHT-OF-WAY, SIDEWALKS OR EASEMENTS TO THE EXTENT THAT THE VISION OR ROUTE OF TRAVEL FOR VEHICULAR, PEDESTRIAN, OR BICYCLE TRAFFIC IS IMPEDED.
24. NO PLANTING AREAS SHALL EXCEED 3:1 SLOPE. 3' HORIZONTAL TO 1' VERTICAL.
25. EARTHEN BERMS SHALL NOT INCLUDE CONSTRUCTION DEBRIS. CONTRACTOR MUST CORRECT SLIPPAGE OR DAMAGE TO THE SMOOTH FINISH GRADE OF THE BERM PRIOR TO ACCEPTANCE.
26. ALL WALKWAYS SHALL MEET A.D.A. AND T.A.S. REQUIREMENTS.
27. CONTACT **CITY OF CELINA'S** PLANNING DEPARTMENT AT FOR LANDSCAPE INSPECTION. NOTE LANDSCAPE INSTALLATION MUST COMPLY WITH APPROVED LANDSCAPE PLANS PRIOR FINAL ACCEPTANCE BY THE **CITY OF CELINA** AND/OR OBTAINING A CERTIFICATE OF OCCUPANCY.
28. FINAL INSPECTION AND APPROVAL OF SCREENING WALLS, IRRIGATION AND LANDSCAPE IS SUBJECT TO ALL PUBLIC UTILITIES, INCLUDING BUT NOT LIMITED TO MANHOLES, VALVES, WATER METERS, CLEANOUTS AND OTHER APPURTENANCES, TO BE ACCESSIBLE, ADJUSTED TO GRADE AND TO THE **CITY OF CELINA'S** PUBLIC WORKS DEPARTMENT STANDARDS.
29. PRIOR TO CALLING FOR A LANDSCAPE INSPECTION, CONTRACTOR IS RESPONSIBLE FOR MARKING ALL MANHOLES, VALVES, WATER METERS, CLEANOUTS AND OTHER UTILITY APPURTENANCES WITH FLAGGING FOR FIELD VERIFICATION BY THE PUBLIC WORKS DEPARTMENT.

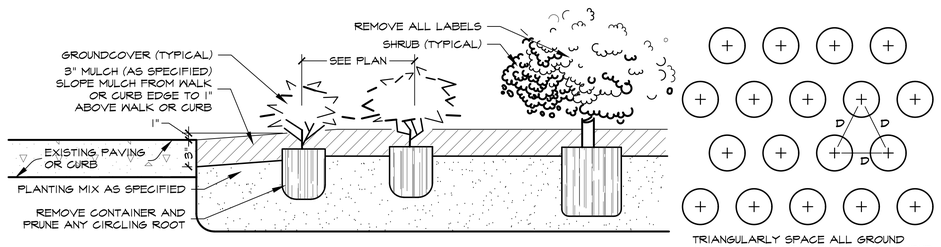
PLANT LIST

					6' MINIMUM SPREAD. MINIMUM 12' HEIGHT. FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN
BC	BALD CYPRESS / TAXODIUM DISTICHUM	4" CALIPER	AS SHOWN	2	6' MINIMUM SPREAD; MINIMUM 12' HEIGHT; FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN,
LO	LIVE OAK / QUERCUS VIRGINIANA	8" CALIPER	AS SHOWN	1	6' MINIMUM SPREAD; MINIMUM 12' HEIGHT; FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN,
CP	CHINESE PISTACHE / PISTACIA CHINENSIS	4" CALIPER	AS SHOWN	4	6' MINIMUM SPREAD; MINIMUM 12' HEIGHT; FULL ROUNDED HEAD 6' MINIMUM BRANCHING HEIGHT; NURSERY GROWN,
RB	FOREST PANSY REDBUD / CERCIS CANADENSIS 'FOREST PANSY'	2" CALIPER	AS SHOWN	2	5' MINIMUM SPREAD; MINIMUM 8' HEIGHT; 2" MIN. CAL.; FULL HEAD NURSERY GROWN
MP	MEXICAN PLUM / PRUNUS CANADENSIS	2" CALIPER	AS SHOWN	3	5' MINIMUM SPREAD; MINIMUM 8' HEIGHT; 2" MIN. CAL.; FULL HEAD NURSERY GROWN
CM	CRAPE MYRTLE / LAGERSTROEMIA INDICA	2" CALIPER	AS SHOWN	1	5' MINIMUM SPREAD; MINIMUM 8' HEIGHT; 2" MIN. CAL.; FULL HEAD NURSERY GROWN
	TEXAS SAGE / LEUCOPHYLLUM FRUTESCENS	3 GALLON	AS SHOWN	8	FULL PLANTS
	MEXICAN FEATHER GRASS / STIPA TENNUISSIMA	1 GALLON	12" O.C.	257	FULL PLANTS
	LITTLE BLUESTEM GRASS / SCHIZACHYRIUM SCOPARIUM	1 GALLON	12" O.C.	355	FULL PLANTS
	COMMON BERMUDA SOLID SOD	SOLID SOD	SQUARE FEET	707	MINIMUM 100% COVERAGE
	DECOMPOSED GRANITE	4" DEPTH	SQUARE FEET	374	MINIMUM 100% COVERAGE
	BENDABOARD EDGING	4" HEIGHT	LINEAR FEET	329	REFER TO DETAIL 3/L2



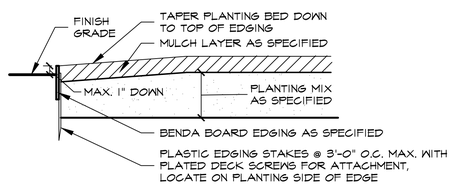
1 L2 POCKET PLANTING ORNAMENTAL GRASS DETAIL

NOT TO SCALE



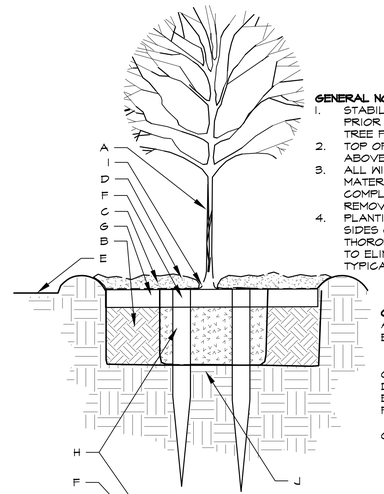
2 L2 SHRUB AND GROUNDCOVER PLANTING DETAIL

NOT TO SCALE



3 L2 TYPICAL BED EDGING DETAIL

NOT TO SCALE



GENERAL NOTES:

1. STABILIZE SOIL BELOW ROOT BALL PRIOR TO PLANTING TO PREVENT TREE FROM SETTLING.
2. TOP OF ROOTBALL SHALL 1" TO 2" ABOVE FINISHED GRADE.
3. ALL WIRE ROPE AND SYNTHETIC MATERIALS SHALL BE REMOVED COMPLETELY FROM ROOTBALL AND REMOVE TOP 1/3 OF BURLAP
4. PLANTING PITS SHALL BE SQUARE, SIDES OF PITS SHALL BE THOROUGHLY SCARIFIED/ROUGHENED TO ELIMINATE FLARED AS SHOWN IN TYPICAL DETAIL

CONSTRUCTION NOTES:

A. TREE
B. LOOSEN NATIVE BACKFILL (NO SOIL AMENDMENTS IN CONTRACT)
C. WATER RETENTION BASIN
D. 3" DEPTH MULCH AS SPECIFIED
E. FINISH GRADE
F. 2 1/2 DRYWALL SCREW (UNFINISHED)
G. 2" X 2" X 4" CROSS MEMBER (UNTREATED LUMBER). **NOTE:** CROSS MEMBERS TO BE ORIENTED PARALLEL TO NORTH / SOUTH BEARING AND SHALL BE PROPORTIONAL IN LENGTH TO ROOT BALL (4' MIN).
H. 2" X 2" X 4' STAKE WITH 18" MIN. TAPER (UNTREATED LUMBER)
I. REMOVE TOP 1/3 OF BURLAP SURROUNDING ROOTBALL AFTER INSTALLATION (TO PREVENT "WICKING" OF MOISTURE) X. DIMENSION EQUAL TO "Y" Y. DIMENSION EQUAL TO "X"
J. ROOTBALL SHALL BE PLACED ON UNDISTURBED NATIVE SOIL.

4 L2 TREE PLANTING

NOT TO SCALE

STUDIO 13 DESIGN GROUP

Studio 13 Design Group, PLLC.
386 W. Main Street
Lewisville, Texas 75057
469-635-1900

TBAE Firm #BR643

REGISTERED LANDSCAPE ARCHITECT LEONARD W. REEVES 1977 STATE OF TEXAS

December 3, 2025

Bar is one inch on original drawing. If not one inch on this sheet, adjust scale as necessary.

One Inch

LANDSCAPE AND SCREENING

Landscape Plan

Project Name

Town/City of XXXXX, XXXX County, Texas

#	PLAN REVIEW REVISIONS	BY	DATE
1	Revised Per Cctty Comments - December 2, 2024	LWR	1-3-2025
2	Revised Per Cctty Comments - January 21,2025	LWR	1-21-2025
3	Revised Per Cctty Comments - February 5, 2025	LWR	2-5-2025

PROJECT
LDM001

PLATE
2

SHEET
LS2

Plotted by: Station10 Plot Date: 2/5/2025 3:13 PM

Drawing: W:\Shared With Me\shared\Projects\LDM001 – Lake Dallas Mixed Use\DWG\LDM001LS.dwg Saved By: Station10 Save Time: 1/22/2025 11:37 AM

WARNING TO CONTRACTOR

UNDERGROUND UTILITIES IN THE AREA OF CONSTRUCTION.

THE CONTRACTOR SHALL CALL TEXAS811 AT (811) AND DIG-TESS AT (800.395.0440) AND/OR OTHER UTILITY LOCATING SERVICES AT LEAST 48-HOURS PRIOR TO BEGINNING ANY CONSTRUCTION ACTIVITY.

ATTENTION

1. PROVIDE ALL NECESSARY PVC PIPE SLEEVES FOR ALL IRRIGATION LINES TO INCLUDE WIRING TO CONTROL BOX IN THE BLDG ELECTRIC ROOM.
2. PROVIDE ALL NECESSARY PVC PIPE SLEEVES FOR ALL PARKING LOT LIGHT POLES TO HARD WIRE TO THE BUILDING ELECTRIC ROOM

NOTE

PUBLIC RIGHT-OF-WAY, EASEMENTS, AND COMMON AREAS MUST BE STABILIZED WITH PERENNIAL VEGETATION COVER, FULLY ESTABLISHED WITH 100% COVERAGE, OR OTHER APPROVED STABILIZATION METHOD

BUILDING SETBACK LINES

FRONT SETBACK LINE ALONG MAIN STREET: 8.0'
SIDE SETBACK LINES: 0.0'
REAR SETBACK LINE: 0.0'

NOTE

ADJUST ALL TOP OF MANHOLE COVERS, VALVE COVERS, AND METER CAN COVERS AS REQUIRED FOR NEW PAVEMENT

NOTE

SEE SHEET C104 FOR SITE TRIANGLE AT EACH DRIVEWAY INTERSECTING GOLIAD AVE & MAIN STREET

NOTE

SEE SHEET C104 FOR OVERALL CONC PAVEMENT PLAN SHOWING LIMITS OF VARIOUS PAVEMENT SECTIONS

NOTE

PROVIDE A DOWNTURNED EDGE BEAM (6"/8" WIDE) EMBEDED 6" MINIMUM INTO EXISTING UNDISTURBED SUBGRADE ALONG THE SOUTH PAVEMENT SIDE AND PART OF THE EAST PAVEMENT SIDE (SEE DETAIL A/C103)

NOTE:

THE CIVIL ENGINEERING DESIGN SHOWN HEREIN THESE PLANS FOR THIS PROJECT IS BASED ON ISSUANCE OF A CITY OF LAKE DALLAS PLANNED DEVELOPMENT (PD) APPROVING ALL CURRENT ZONING (C-3 COMMERCIAL) NON-COMPLIANT ITEMS SHOWN ON THESE PLANS.

NOTE:

APPLICABLE CONTRACTORS SHALL EACH COORDINATE WITH ELECTRIC, GAS, AND TELEPHONE UTILITY COMPANIES FOR REQUIRED SERVICE TO THE BUILDING. REFERENCE ARCHITECTURAL & MEP PLANS.

COORDINATE WITH OWNER'S REP.

UTILITY SYMBOLS

- GAS METER
- WATER METER
- AUTOMATIC FLUSH POINT
- STREET LAMP/POLE
- WATER MAIN VALVE

EXISTING PAVEMENT LEGEND

- EXISTING CONCRETE SIDEWALK TO REMAIN
- EXISTING ASPHALT PAVEMENT
- EXISTING CONCRETE CURB

LEGEND - NEW CONCRETE PAVEMENT SECTION

- 4-INCH THICK 3000 PSI CONC SIDEWALK WITH #3 BARS AT 18" CENTER EACH WAY OVER COMPACTED ENGINEERED SUBGRADE
- 4500 PSI CONCRETE PAVEMENT, THICKNESS AS SPECIFIED ON PLANS REINFORCED WITH #4 BARS AT 18" CENTER EACH WAY OVER COMPACTED ENGINEERED SUBGRADE

SEE SHEET C103 FOR TOP OF CONCRETE PAVING ELEVATIONS
SEE SHEET C104 FOR LIMITS OF CONCRETE PAVING THICKNESS
REFER TO SHEET C400 FOR PAVEMENT SUBGRADE PREPARATION

GENERAL PLAN LEGEND

proj C3034 feb 2024

DESCRIPTION	EXISTING	NEW (by this project)
STORM WATER DRAINAGE FLOW	⇨	➔
GRADING CONTOUR	— —620— —	625
PAVING CONTOUR		630
SPOT ELEVATION	620.0 +	PV 620.0 ●
STORM WATER DRAINAGE DIVIDE		
WATER MAIN	EX. 8" WTR	NEW 8" WTR
FIRE HYDRANT	○ FH	● FH
FIRE DEPARTMENT CONNECTION (FDC)	⊕ FDC	◆ FDC
WASTEWATER MAIN	EX. 8" WW	
WASTEWATER MANHOLE	○ MH	⊙ MH
STORM WATER SEWER PIPE	EX. 20" RCP	LINE "A1" - 18" RCP
STORM WATER MANHOLE	◎	◉
STORM WATER CURB INLET		
TREE		
POWER POLE WITH OVERHEAD ELEC LINE (OHE)	PP — OHE	PP — OHE

CM = CONTROL MONUMENT	TGR= TOP OF GRATE (ELEV)	B/B = BACK TO BACK (CURB)	PP = POWER POLE
CP = CONTROL POINT	GT = TOP GUTTER (ELEV)	CSP = CORRUGATED STL. PIPE	FH = FIRE HYDRANT
IRF = IRON ROD FOUND	PV = TOP OF CONC PVMT (EL)	RCP = REINF. CONC PIPE	WV = WATER VALVE
TBM = TEMP. BENCHMARK	EA = EDGE OF ASPHALT (ELEV)	HP = HIGH POINT	MH = MANHOLE
NG = NATURAL GRADE	TC = TOP OF CURB (ELEV)	LP = LOW POINT	WW = WASTEWATER
ME = MATCH EXISTING (ELEV)	TW = TOP OF WALL (ELEV)	FF = FINISH FLOOR	FL = FLOWLINE

BENCHMARKS

project C3034

MARK	DESCRIPTION	ELEV.	NORTHING-Y	EASTING-X
TBM1	CHISELED SQUARE IN CORNER OF STORMWATER SEWER CURB INLET AT THE NORTH SIDE OF MAIN STREET, WEST OF FALCON DRIVE	578.74		
CM1	1/2" CAPPED IRON ROD FOUND AT NORTHWEST PROP CORNER			

GENERAL PLAN NOTES - C101

1. SEE SHEET C600 FOR GENERAL CIVIL ENGINEERING NOTES, AND SHEET C601 FOR SITEWORK & PAVING DETAILS.
2. THE CONTRACTOR SHALL BE RESPONSIBLE TO VERIFY AND MARK THE LOCATION OF ALL UNDERGROUND UTILITIES PRIOR TO BEGINNING ANY CONSTRUCTION ACTIVITY.
3. ALL WORK SHALL BE DONE TO THE LINES, GRADES, AND ELEVATIONS SHOWN ON THESE DRAWINGS. BASIC HORIZONTAL AND VERTICAL CONTROL POINTS, ESTABLISHED BY THE ENGINEER ARE SHOWN ON THESE PLANS. THESE POINTS SHALL BE USED AS DATUM FOR WORK UNDER THIS PROJECT. ALL ADDITIONAL SURVEY, LAYOUT, OR MEASUREMENT WORK SHALL BE PERFORMED BY THE CONTRACTOR AS A PART OF THE WORK UNDER THIS CONTRACT.
4. THE CONTRACTOR WILL BE RESPONSIBLE FOR ANY DAMAGE TO EXISTING UTILITY LINES, PAVING, DRIVEWAYS, CURBS, WALKS, STEPS, RETAINING WALLS, FENCES, IRRIGATION SYSTEMS, AND OTHER SURFACE AND SUBSURFACE STRUCTURES, TOGETHER WITH ALL SOD AND SHRUBS AFFECTED BY HIS CONSTRUCTION OPERATIONS. RESTORATION OF ALL DAMAGED PROPERTY TO ITS ORIGINAL CONDITION SHALL BE PERFORMED BY AND AT THE EXPENSE OF THE CONTRACTOR.
5. THE CONTRACTOR SHALL VERIFY ALL CONDITIONS AT THE JOB SITE AND NOTIFY THE OWNER'S REPRESENTATIVE OF ANY OMISSIONS, DISCREPANCIES, OR DIMENSIONAL ERRORS PRIOR TO BEGINNING OR FABRICATING ANY WORK, OTHERWISE THE CORRECTIONS (AND ASSOCIATED COSTS) WILL BE THE RESPONSIBILITY OF THE CONTRACTOR.
6. ALL DEMOLITION AND EXCAVATED MATERIALS SHALL BE LEGALLY DISPOSED OFF THE SITE BY THE GENERAL CONTRACTOR.
7. IN THE EVENT THAT UNCHARTED UTILITIES OR OTHER UNFORESEEN FIELD CONDITIONS REQUIRE MODIFICATIONS OF THE DRAWINGS, THE CONTRACTOR SHALL OBTAIN THE APPROVAL OF THE OWNER'S REP BEFORE PROCEEDING WITH THE WORK.
8. CONSTRUCTION ACTIVITY SHALL CONFORM TO ALL CITY OF LAKE DALLAS AND LCMUA REQUIREMENTS. CONTRACTOR SHALL BE RESPONSIBLE TO OBTAIN ALL APPLICABLE PERMITS FOR THIS PROJECT (INCLUDING R.O.W.).
9. ROUGH GRADING SHALL BE PERFORMED PRIOR TO CONSTRUCTION OF UTILITIES.

ACCESSIBILITY STANDARDS

1. CONCRETE RAMPS, PARKING SIGNAGE, & RAMP HANDRAILS SHALL CONFORM WITH TEXAS ACCESSIBILITY STANDARDS ADOPTED BY THE TEXAS DEPARTMENT OF LICENSING AND REGULATION IN COMPLIANCE WITH THE TEXAS ARCHITECTURAL BARRIERS ACT, ARTICLE 9102, TEXAS CIVIL STATUTES.
2. ALL ACCESSIBILITY ROUTES FOR THIS PROJECT SHALL HAVE A SLOPE NOT GREATER THAN 1:20 (5%). ACCESSIBILITY ROUTES HAVING A SLOPE GREATER THAN 1:20 SHALL BE CONSIDERED A RAMP AND SHALL CONFORM WITH THE TEXAS ACCESSIBILITY STDS.
3. SIDEWALK CROSS SLOPE AND PATHWAY ACROSS A DRIVEWAY APPROACH SHALL NOT EXCEED 2.0% AT TIME OF ACCEPTANCE.

SITE DATA SUMMARY CHART

B project C3034 apr 2024

GENERAL

TOTAL SITE GROSS AREA (LOT 1A, BLOCK 14) ____ 18,600 S.F. (0.427 ACRES)
CURRENT ZONING ____ C-3 COMMERCIAL

ALL DEVELOPMENT SHALL COMPLY WITH THE CITY OF LAKE DALLAS DEVELOPMENT CODE.
** REPLAT TO BE SUBMITTED CREATING A NEW SINGLE LOT 1A, BLOCK 14.
** PLANNED DEVELOPMENT (PD) APPLICATION TO BE SUBMITTED CREATING ZONING GUIDELINES SPECIFIC TO THIS PROJECT.

PARKING ANALYSIS (NEW OFFICE/RETAIL/RESIDENTIAL BUILDING)

GROSS FLOOR AREA (MULTI- USE)	6168 S.F.
RETAIL/PERSONAL SERVICES (6168sf AREA) - VEHICLE PARKING SPACES REQUIRED: (1/200)	
MULTI-FAMILY (4-UNITS PER LEVEL) - VEHICLE PARKING SPACES REQUIRED: (2.5/UNIT)	
RETAIL: TOTAL OFF-STREET VEHICLE PARKING SPACES REQUIRED:	6168/200 = 31 SPACES
MULTI-FAMILY: TOTAL OFF-STREET VEHICLE PARKING SPACES REQD: (4) UNITS x 2.5 = 10 SPACES	
TOTAL OFF-STREET VEHICLE PARKING SPACES REQUIRED (20% REDUCTION): 31+10 (0.8) = 33 SPACES	
TOTAL OFF-STREET REGULAR PARKING SPACES PROVIDED:	11 SPACES
TOTAL OFF-STREET ACCESSIBLE VEHICLE PARKING SPACES PROVIDED:	2 SPACES
TOTAL "STREET" REGULAR PARKING SPACES PROVIDED (ALONG MAIN STREET):	8 SPACES
TOTAL "STREET" ACCESSIBLE VEHICLE PARKING SPACES PROVIDED:	2 SPACES
TOTAL OFF-STREET & "STREET" PARKING SPACES PROVIDED:	**23 SPACES**

LOT IMPERVIOUS COVERAGE SUMMARY	PRE-DEV	POST-DEV
LOT 1A, BLOCK 14 - IMPERVIOUS AREA (NON PENETRABLE) (BUILDINGS, CONCRETE PAVEMENTS & GRAVEL PVMT)	0 SF	18600 SF
BUILDING SUMMARY - GROSS FLOOR AREA	**PRE-DEV**	**POST-DEV**
LOT 1A, BLOCK 14 - MULTI-USE BUILDING (FOUNDATION AREA)	0 SF	6168 SF
BUILDING - LOT COVERAGE SUMMARY	**PRE-DEV**	**POST-DEV**
LOT 1A, BLOCK 14 - LOT COVERAGE	0.0%	33.2%
SITEWORK GREEN SPACE & HARDSCAPE IMPROVEMENTS	**PRE-DEV**	**POST-DEV**
GREEN SPACE (PERMEABLE SURFACE)	18600 SF	1428 SF
CONCRETE PAVEMENT AND SIDEWALKS & GRAVEL PVMT	0 SF	17172 SF

CAREERA consulting engineers, inc.
Structural, Civil, & Construction Engineering
Texas Board of Professional Engineers Firm Registration No. F-8354
3930 Meredith Avenue Dallas, Texas 75211 o (214) 330.4771 f (214) 330.2167

THIS DOCUMENT WAS AUTHORIZED BY DAVID CARRERA, P.E., TEXAS PROFESSIONAL ENGINEER LUIS D. CARRERA FOR THE SOLE PURPOSE OF CONSTRUCTION, AND NOT FOR CONSTRUCTION, BIDDING OR PERMIT PURPOSES.

PRELIMINARY
NOT FOR CONSTRUCTION
BIDDING OR PERMIT PURPOSES

CIVIL ENGINEERING CONSTRUCTION PLANS
LAKE DALLAS MIXED-USE

LOT 1R, BLOCK 14
312 Main Street
Lake Dallas, Texas 75065

SHEET TITLE: SITE PLAN
PROJECT No: C-3034
DRAWN BY: CCEI
DATE: mar 2024
CHECKED BY: CCEI
REVISION:
DESCRIPTION:

SHEET No.
C101

01 SITE PLAN

SCALE: 1" = 20'

ANGELINAS - C3034

AGENDA ITEM #7

City Council
AGENDA MEMO

Prepared By: Randi Rivera, AICP, City Planning Consultant **March 13, 2025**

Consider and take appropriate action on a Final Plat and associated Construction Plans for Lot 1, Block A of Ace Hardware Addition, being a replat of +/- 1.506 acres in the Susan O. McCarroll Survey, Abstract No. 958, a portion of Lots 1-4, Block A and a portion of Lot 1 and all of Lots 2-4, Block B of Barmarchar Sites, of the City of Lake Dallas, Denton County, Texas.

DESCRIPTION:

City Council shall consider the Final Plat and Construction Plans for Ace Hardware Addition, located at 101, 103, 105, 107, S Lake Dallas Dr and 1000, 1002, and 1004 S Stemmons Fwy Lake Dallas, TX 75065, to construct a hardware store, parking lot, and garden center and combine eight (8) existing lots into one lot, Lot 1, Block A, and dedicating necessary easements.

BACKGROUND INFORMATION:

The applicant is proposing a 14,000 SF Anchor retail (hardware) with a one-way entrance off W Hundley Drive and a two-way ingress/egress from Lake Dallas Drive. The applicant is proposing a 9,950 SF Garden Center to the west of the building along Stemmons Fwy.

On November 14, 2024, the Planned Development (PD) Zoning District was approved by the City Council for this development. The base zoning of the PD is C-3 District and the property is within the I-35E Business Corridor overlay. The proposed site plan is in conformance with the standards outlined in the approved PD, as well as other applicable City regulations.

The site currently has an existing pole sign to remain as on-site. This will be subject to approval of a sign permit.

Prior to a pre-construction meeting, a facilities maintenance agreement with LCMUA, regarding utility services, is required to be approved by LCMUA.

RECOMMENDED MOTIONS:

The City Council can:

APPROVE / DENY the Final Plat for Lot 1, Block A of Ace Hardware Addition and associated construction plans.

OR

RECOMMEND TO APPROVE the Final Plat for Lot 1, Block A of Ace Hardware Addition and associated construction plans, with the following conditions: *[insert requirements of the Code of Ordinances which must be satisfied to approve said plat]*

OR

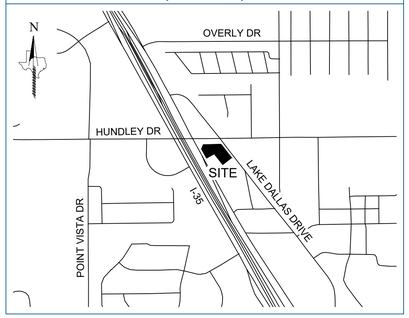
RECOMMEND TO DISAPPROVE the Final Plat for Lot 1, Block A of Ace Hardware Addition and associated construction plans, with the following conditions: *[insert requirements of the Code of Ordinances which must be satisfied to approve said plat]*

ATTACHMENTS:

Final Plat

Site Plan

VICINITY MAP
(NOT TO SCALE)



GENERAL NOTES

1. The purpose of this plat is to combine all and portions of existing lots and alley to create 1 lot of record. The propose land use of this property is commercial.
2. This property is located in Non-Shaded Zone X according to the F.E.M.A. Flood Insurance Rate Map dated April 18, 2011, as shown on Map Number 48121C0535G.
3. The bearings and grid coordinates shown on this plat are based on GPS observations utilizing the AllTerra RTK Network. North American Datum of 1983 (Adjustment Realization 2011)(Texas North Central Zone 4202).
4. Elevations on this plat are based on GPS observations utilizing the AllTerra RTK Network. North American Vertical Datum of 1988 (Geoid 12A).
5. Selling a portion of this addition by metes and bounds is a violation of City Ordinance and State Law, and is subject to fines and/or withholding of utilities and building permits.
6. All interior property corners are marked with a 1/2-inch iron rod with a green plastic cap stamped "EAGLE SURVEYING" unless noted otherwise.
7. Any franchised public utility, including the City of Lake Dallas and Lake Cities Municipal Utility Authority (LCMUA), shall have the right to move and keep moved all or part of any building, fences, trees, shrubs, other growths or improvements which in any way endanger or interfere with the construction, maintenance or efficiency of its respective system on any of the easements shown on the plat. Any franchised public utility including the City of Lake Dallas, shall have the right at all times of ingress and egress to and from and upon such easements for the purposes of constructing, reconstructing, inspection, patrol, maintaining, and adding to or removing all or part of its respective systems without the necessity at any time of procuring the permission of anyone.
8. All tree removal must abide by the tree preservation and mitigation plan on file with City of Lake Dallas Planning Department.

CERTIFICATE OF SURVEYOR

STATE OF TEXAS §
COUNTY OF DENTON §

I, **MATTHEW RAABE**, Registered Professional Land Surveyor, do hereby certify that this plat was prepared from an actual survey made on the ground and that the monuments shown hereon were found or placed with 1/2-inch iron rods with green plastic caps stamped "EAGLE SURVEYING" under my direction and supervision in accordance with the current provisions of the Texas Administrative Code and the Ordinances of the City of Lake Dallas, Denton County, Texas.

PRELIMINARY
this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document

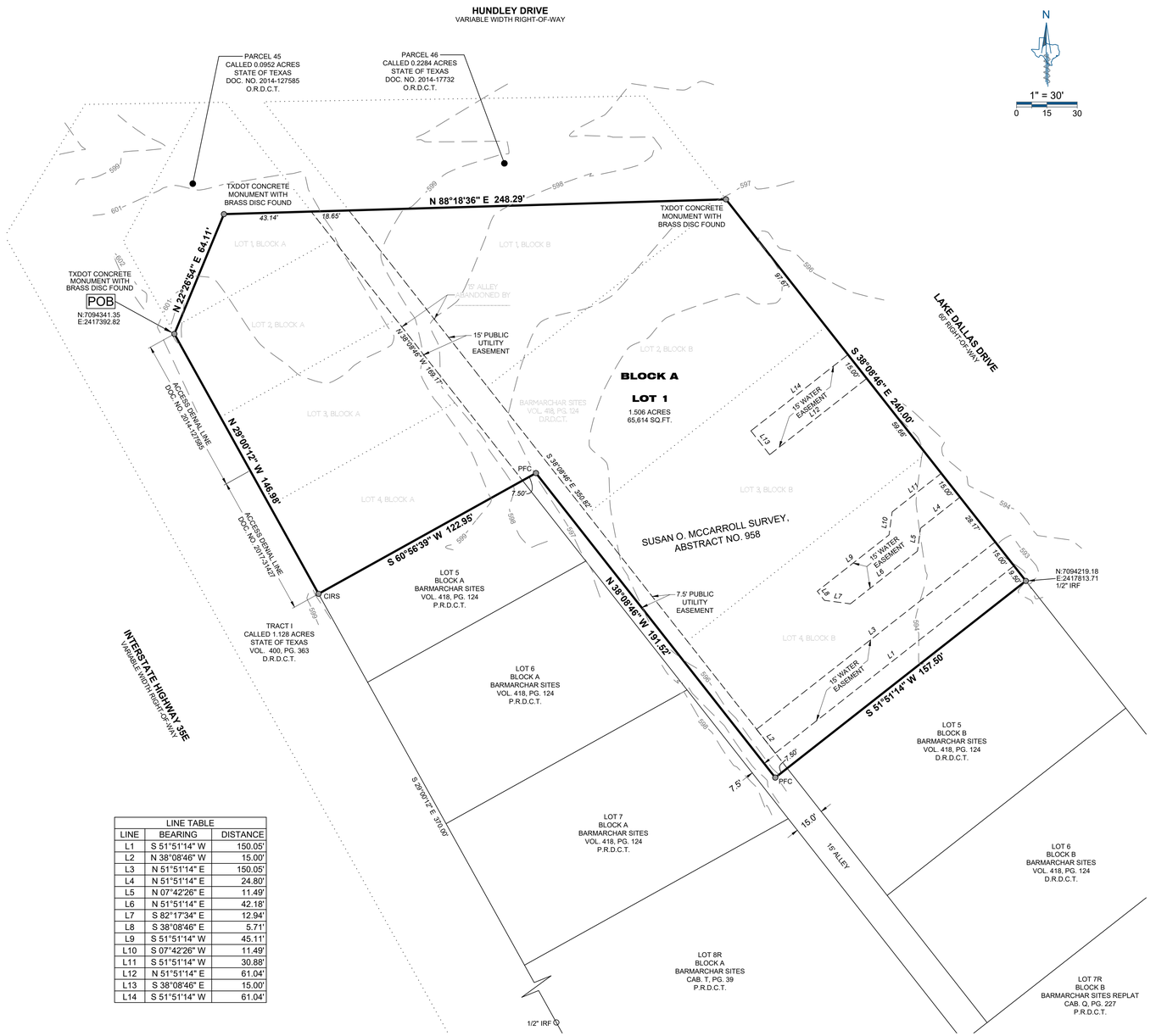
Matthew Raabe, R.P.L.S. #6402 — Date

STATE OF TEXAS §
COUNTY OF DENTON §

BEFORE ME, the undersigned authority, on this day personally appeared **MATTHEW RAABE**, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF THE OFFICE this _____ day of _____, 20_.

Notary Public in and for the State of Texas



LINE TABLE		
LINE	BEARING	DISTANCE
L1	S 51°51'14" W	150.05'
L2	N 38°08'46" W	15.00'
L3	N 51°51'14" E	150.05'
L4	N 51°51'14" E	24.80'
L5	N 07°42'26" E	11.49'
L6	N 51°51'14" E	42.18'
L7	S 82°17'34" E	12.94'
L8	S 38°08'46" E	5.71'
L9	S 51°51'14" W	45.11'
L10	S 07°42'26" W	11.49'
L11	S 51°51'14" W	30.88'
L12	N 51°51'14" E	61.04'
L13	S 38°08'46" E	15.00'
L14	S 51°51'14" W	61.04'

OWNER'S CERTIFICATE & DEDICATION

STATE OF TEXAS §
COUNTY OF DENTON §

WHEREAS, **HARDWARE PROPERTIES, LLC**, is the owner of a 1.506 acre tract of land out of the Susan O. McCarroll Survey, Abstract No. 958, situated in the City of Lake Dallas, Denton County, Texas, being a portion of Lots 1-4, Block A and Lots 1-4, Block B of Barmarchar Sites, a subdivision of record in Volume 418, Page 126 of the Deed Records of Denton County, Texas, said lots being all of a called Tract 1 - 0.40 acre tract and all of a called Tract 2 - 1.02 acre tract of land conveyed to Hardware Properties, LLC by Special Warranty Deed with Vendor's Lien of record in Document Number 2024-51009 of the Official Records of Denton County, Texas, also being a portion of a 15 foot wide alley of record in said Barmarchar Sites, and being more particularly described by metes and bounds as follows:

BEGINNING , at a TXDOT concrete monument with brass disc found at the South end of a cutback line at the intersection of the East right-of-way line of Interstate Highway 35E (right-of-way varies) and the South right-of-way line of Hundley Road (right-of-way varies), being in the East line of a called Tract I - 1.128 acre tract of land conveyed to the State of Texas by deed of record in Volume 400, Page 363 of said Deed Records, also being the Southwest corner of a called Parcel 45 - 0.0952 acre tract of land conveyed to the State of Texas by deed of record in Document Number 2014-127585 of the Official Records of Denton County, Texas;

THENCE, N22°26'54"E, along the South right-of-way line of Hundley Road, being the South line of said Parcel 45, a distance of 64.11 feet to a TXDOT concrete monument with brass disc found at the North end of said cutback line;

THENCE, N88°18'36"E, continuing along the South right-of-way line of Hundley Drive, being in part, the South line of said Parcel 45, in part, the North line of said 15 foot wide alley, and in part, the South line of a called Parcel 46 - 0.2284 acre tract of land conveyed to the State of Texas by deed of record in Document Number 2014-117732 of said Official Records, a distance of 248.29 feet to a TXDOT concrete monument with brass disc found at the intersection of the South right-of-way line of said Hundley Road and the West right-of-way line of Lake Dallas Drive (60' right-of-way), being the Southeast corner of said Parcel 46, also being the common East corner of said Lots 1 and 2, Block B;

THENCE, S38°08'46"E, along the West right-of-way line of Lake Dallas Drive, being the common East lines of said Lots 2-4 of Block B, a distance of 240.00 feet to a 1/2 inch iron rod found at the Northeast corner of Lot 5 of said Block B of Barmarchar Sites, being the Southeast corner of said Lot 4 of Block B;

THENCE, S51°51'14"W, leaving the West right-of-way line of Lake Dallas Drive, in part, along the North line of said Lot 5 and the common South line of said Lot 4 and in part, over and across said 15 foot wide alley, a distance of 157.50 feet to a point at or near the center of said 15 foot wide alley;

THENCE, N38°08'46"W, along or near the center of said 15 foot wide alley, a distance of 191.52 feet to a point;

THENCE, S60°56'39"W, in part, over and across said 15 foot wide alley and in part, along the North line of said Lot 5, Block A, being the common South line of said Lot 4, Block A, a distance of 122.95 feet to a 1/2 inch iron rod with green plastic cap stamped "EAGLE SURVEYING" set in the East right-of-way line of Interstate Highway 35E, being the East line of said 1.128 acre tract, from which a 1/2 inch iron rod found at the Southwest corner of Lot 8R of Lot 8R, Block A Barmarchar Sites, a subdivision of record in Cabinet T, Page 39 of the Plat Records of Denton County, Texas bears S29°00'12"E, a distance of 370.00 feet;

THENCE, N29°00'12"W, along the East right-of-way line of Interstate Highway 35E, being the East line of said 1.128 acre tract, a distance of 146.98 feet to the **POINT OF BEGINNING** and containing an area of 1.506 acres (65,614 square feet) of land, more or less.

NOW THEREFORE KNOW ALL MEN BY THESE PRESENTS:

THAT, **HARDWARE PROPERTIES, LLC,** does hereby adopt this plat, designating herein described property as **ACE HARDWARE ADDITION,** an addition to the City of Lake Dallas, Denton County, Texas, and does hereby dedicate to public use forever all streets, alleys, parks, watercourses, drains, easements and public places thereon shown for the purpose and consideration therein expressed.e.

OWNER: **HARDWARE PROPERTIES, LLC**

BY: _____ Date

Name and Title

STATE OF TEXAS §
COUNTY OF _____ §

BEFORE ME, the undersigned authority, on this day personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF THE OFFICE this _____ day of _____, 20__.

Notary Public in and for the State of Texas

LAKE CITIES MUNICIPAL UTILITY AUTHORITY APPROVAL

The Lake Cities Municipal Utility Authority (LCMUA), shall have the right to, at all times and without the permission of the property owner, and/or HOA, access, patrol, inspect, operate, maintain, repair or replace all public water and sanitary sewer facilities, located within easements and/or HOA lots shown on this plat. Maintenance of said easements or HOA lots shall be the responsibility of the lot owner/HOA, and LCMUA shall not be responsible for the repair or replacement of any improvements (landscaping, irrigation, drainage facilities, signage, lighting, etc.) located within the easements or HOA lots shown on this plat.

On the _____ day of _____, 20___ , all permanent Lake Cities Municipal Utility Authority (LCMUA) easements dedicated per this plat were approved and accepted by

Signed: _____
Mike Fairfield
General Manager
LCMUA

DRAFT

SURVEYOR
Eagle Surveying, LLC
Contact: Brad Eubanks
222 S. Elm Street, Suite: 200
Denton, TX 76201
(940) 222-3009

OWNER
Hardware Properties, LLC
912 W University Drive
Denton, TX 76201

LEGEND

POB	Point of Beginning
CIRS	Capped Iron Rod Set
CIRF	Capped Iron Rod Found
IRF	Iron Rod Found
VOL.	Volume
PG.	Page
DOC. NO.	Document Number
D.R.D.C.T.	Deed Records, Denton County, Texas
P.R.D.C.T.	Plat Records, Denton County, Texas
O.R.D.C.T.	Official Records, Denton County, Texas

REVISIONS

Revision Number	Date
1	-
2	-
3	-
4	-
5	-
6	-
7	-

CERTIFICATE OF APPROVAL

CITY OF LAKE DALLAS

Approved by City Council:

_____
Mayor

_____
Attested by City Secretary

_____
Date of Approval

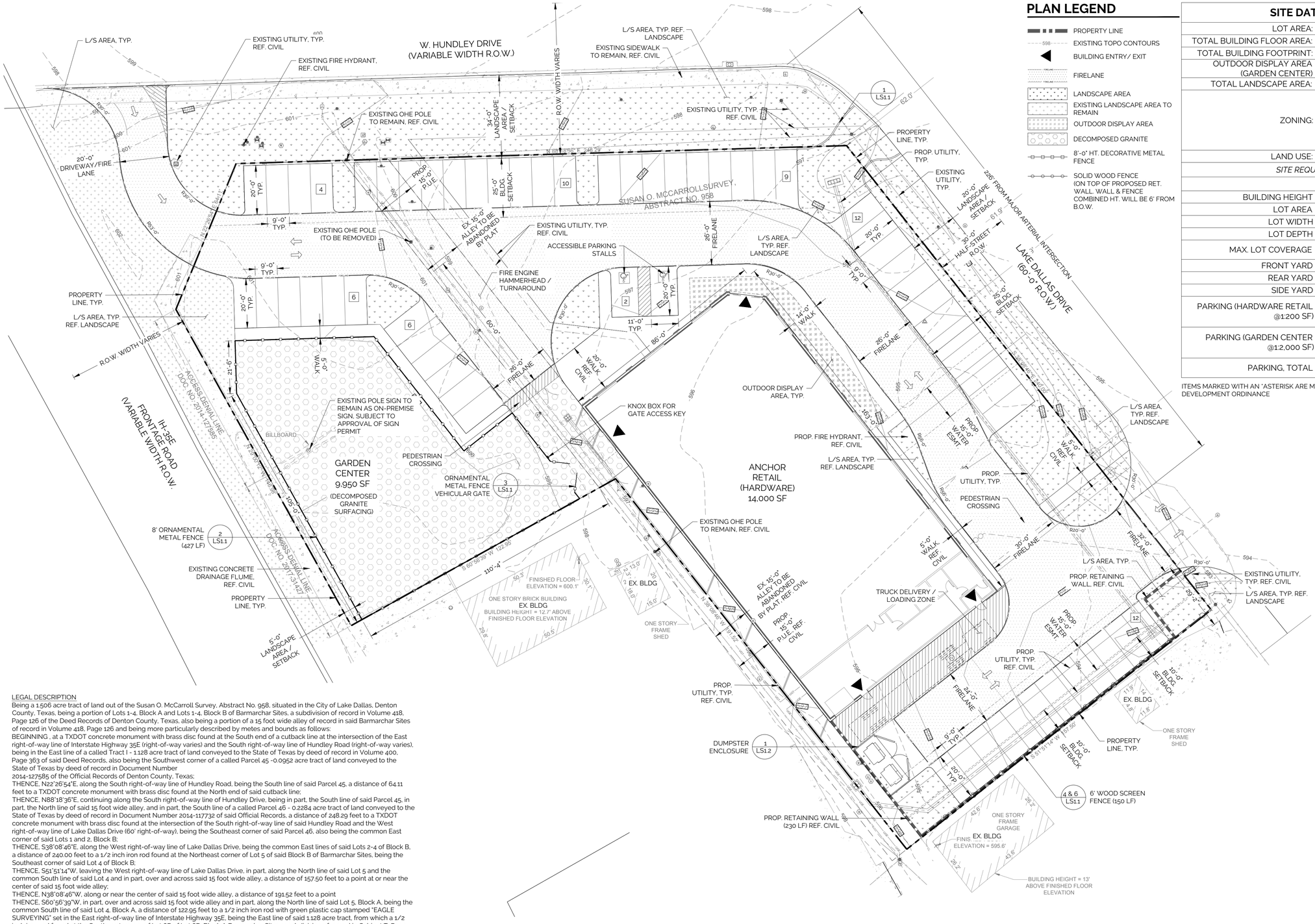
FINAL PLAT
LOT 1, BLOCK A
ACE HARDWARE ADDITION

BEING A REPLAT OF A PORTION OF LOTS 1-4, BLOCK A & LOT 1, BLOCK B, AND ALL OF LOTS 2-4, BLOCK B, AND A PORTION OF A 15' ALLEY OF BARMARCHAR SITES RECORDED IN VOL. 418, PG. 126, D.R.D.C.T. BEING A 1.509 ACRE TRACT OF LAND IN THE M. WRIGHT SURVEY, ABSTRACT NO. 1355, CITY OF LAKE DALLAS, DENTON COUNTY, TEXAS

JOB NUMBER	2306.055-06
DATE	01/16/2025
REVISION	-
DRAWN BY	TAR

EAGLE SURVEYING

Eagle Surveying, LLC
222 South Elm Street
Suite: 200
Denton, TX 76201
940.222.3009
www.eaglesurveying.com
TX Firm # 10194177



PLAN LEGEND

- PROPERTY LINE
- EXISTING TOPO CONTOURS
- BUILDING ENTRY/ EXIT
- FIRELANE
- LANDSCAPE AREA
- EXISTING LANDSCAPE AREA TO REMAIN
- OUTDOOR DISPLAY AREA
- DECOMPOSED GRANITE
- 8'-0" HT. DECORATIVE METAL FENCE
- SOLID WOOD FENCE (ON TOP OF PROPOSED RET. WALL. WALL & FENCE COMBINED HT. WILL BE 6' FROM B.O.W.

SITE DATA TABLE

LOT AREA:	1.417 ac (61,710 sf)	
TOTAL BUILDING FLOOR AREA:	14,000 sf	
TOTAL BUILDING FOOTPRINT:	14,000 sf	
OUTDOOR DISPLAY AREA (GARDEN CENTER)	9,950 sf	
TOTAL LANDSCAPE AREA:	6,397 sf	
ZONING:	PLANNED DEVELOPMENT W/ C-3 (COMMERCIAL DISTRICT) BASE ZONING AND IH-35 BUSINESS CORRIDOR OVERLAY DISTRICT	
LAND USE:	RETAIL	
SITE REQUIREMENTS		
	REQUIRED	**PROVIDED**
BUILDING HEIGHT	MAX: 80 ft	MAX: 80 ft
LOT AREA	40,000 sf	61,710 sf
LOT WIDTH	70 ft	147 ft
LOT DEPTH	90 ft	92 sf
MAX. LOT COVERAGE	MAX: 50% / 30,855 sf	23% / 14,000 sf
FRONT YARD	MIN: 25 ft	YES
REAR YARD	MIN: 25 ft	*NO
SIDE YARD	MIN:10 ft	YES
PARKING (HARDWARE RETAIL @1:200 SF)	70 spaces	*57 spaces (2 accessible spaces)
PARKING (GARDEN CENTER @1:2,000 SF)	4 spaces	4 spaces
PARKING, TOTAL	74 spaces	61 spaces

ITEMS MARKED WITH AN *ASTERISK ARE MODIFIED PER THE PROPOSED PLANNED DEVELOPMENT ORDINANCE

LEGAL DESCRIPTION

Being a 1.506 acre tract of land out of the Susan O. McCarroll Survey, Abstract No. 958, situated in the City of Lake Dallas, Denton County, Texas, being a portion of Lots 1-4, Block A and Lots 1-4, Block B of Barmarchar Sites, a subdivision of record in Volume 418, Page 126 of the Deed Records of Denton County, Texas, also being a portion of a 15 foot wide alley of record in said Barmarchar Sites of record in Volume 418, Page 126 and being more particularly described by metes and bounds as follows:

BEGINNING , at a TXDOT concrete monument with brass disc found at the South end of a cutback line at the intersection of the East right-of-way line of Interstate Highway 35E (right-of-way varies) and the South right-of-way line of Hundley Road (right-of-way varies), being in the East line of a called Tract I - 1.128 acre tract of land conveyed to the State of Texas by deed of record in Volume 400, Page 363 of said Deed Records, also being the Southwest corner of a called Parcel 45 -0.0952 acre tract of land conveyed to the State of Texas by deed of record in Document Number 2014-127585 of the Official Records of Denton County, Texas;

THENCE, N22°26'54"E, along the South right-of-way line of Hundley Road, being the South line of said Parcel 45, a distance of 64.11 feet to a TXDOT concrete monument with brass disc found at the North end of said cutback line;

THENCE, N88°18'36"E, continuing along the South right-of-way line of Hundley Drive, being in part, the South line of said Parcel 45, in part, the North line of said 15 foot wide alley, and in part, the South line of a called Parcel 46 - 0.2284 acre tract of land conveyed to the State of Texas by deed of record in Document Number 2014-117732 of said Official Records, a distance of 248.29 feet to a TXDOT concrete monument with brass disc found at the intersection of the South right-of-way line of said Hundley Road and the West right-of-way line of Lake Dallas Drive (60' right-of-way), being the Southeast corner of said Parcel 46, also being the common East corner of said Lots 1 and 2, Block B;

THENCE, S38°08'46"E, along the West right-of-way line of Lake Dallas Drive, being the common East lines of said Lots 2-4 of Block B, a distance of 240.00 feet to a 1/2 inch iron rod found at the Northeast corner of Lot 5 of said Block B of Barmarchar Sites, being the Southeast corner of said Lot 4 of Block B;

THENCE, S51°51'14"W, leaving the West right-of-way line of Lake Dallas Drive, in part, along the North line of said Lot 5 and the common South line of said Lot 4 and in part, over and across said 15 foot wide alley, a distance of 157.50 feet to a point at or near the center of said 15 foot wide alley;

THENCE, N38°08'46"W, along or near the center of said 15 foot wide alley, a distance of 191.52 feet to a point

THENCE, S60°56'39"W, in part, over and across said 15 foot wide alley and in part, along the North line of said Lot 5, Block A, being the common South line of said Lot 4, Block A, a distance of 122.95 feet to a 1/2 inch iron rod with green plastic cap stamped "EAGLE SURVEYING" set in the East right-of-way line of Interstate Highway 35E, being the East line of said 1.128 acre tract, from which a 1/2 inch iron rod found at the Southwest corner of Lot 8R of Lot 8R, Block A Barmarchar Sites, a subdivision of record in Cabinet T, Page 39 of the Plat Records of Denton County, Texas bears S29°00'12"E, a distance of 370.00 feet;

THENCE, N29°00'12"W, along the East right-of-way line of Interstate Highway 35E, being the East line of said 1.128 acre tract, a distance of 146.98 feet to the POINT OF BEGINNING and containing an area of 1.506 acres (65,614 square feet) of land, more or less.

Bearings are based on GPS observations utilizing the AllTerra RTK Network, North American Datum of 1983 (Adjustment Realization 2011).

This document was prepared under 22 Texas Administrative Code 5138.95 does not reflect the results of an on the ground survey, and is not to be used to convey or establish interests in real property except those rights and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.;

Valley Quest DESIGN

LANDSCAPE ARCHITECTS
222 S. Elm St. Ste. 102
Denton, Texas 76201
ph: 214.783.1715

CONSULTANT:

OWNER / CLIENT:

HARDWARE PROPERTIES, LLC
CONTACT: ALAN WALTER
hulenace@gmail.com
Tel: 817-680-0099

Project No:	2024-035
Drawn By:	MWB
Reviewed By:	JDB
Issue Type:	CONSTRUCTION DOC.
Issue Date:	1/17/2025

REVISIONS:

No.	Date	Description

REGISTERED LANDSCAPE ARCHITECT
JEREMY D. BLAIR
2734
STATE OF TEXAS

1/17/25

JANUARY 6, 2025

PROJECT:

ACE HARDWARE- LAKE DALLAS

1.42 ACRES OF LAND OUT OF THE SUSAN O. MCCARROLL SURVEY, ABSTRACT No. 958 A PORTION OF LOTS 1-4, BLOCK A OF BARMARCHAR SITES & A PORTION OF LOT 1 AND ALL OF LOTS 2-4, BLOCK B OF BARMARCHAR SITES

THE CITY OF LAKE DALLAS, DENTON COUNTY, TEXAS

SHEET TITLE:

SITE PLAN

SHEET NUMBER:

SP1.1

CITY OF LAKE DALLAS, TEXAS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2024

CITY OF LAKE DALLAS, TEXAS
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902 NORTH LOCUST
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Lake Dallas, Texas

Opinion

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Lake Dallas as of and for the year ended September 30, 2024 and the related notes to the financial statements, which collectively comprise the City of Lake Dallas's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Lake Dallas as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financials section of our report. We are required to be independent of the City of Lake Dallas and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lake Dallas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with general accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Lake Dallas' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lake Dallas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated February 11, 2025 on our consideration of the City of Lake Dallas' internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Lake Dallas' internal control over financial reporting and compliance.

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
Denton, Texas
February 11, 2025

MANAGEMENT'S DISCUSSION & ANALYSIS

As management of the City of Lake Dallas, we offer readers of the City of Lake Dallas's financial statements this narrative overview and analysis of the financial activities of the City of Lake Dallas for the year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with the City's basic financial statements and with the independent auditors' report.

Financial Highlights

- The assets and deferred outflows of the City of Lake Dallas exceeded its liabilities and deferred inflows at September 30, 2024 by $12,989,682.
- The City's total net position increased by $1,157,295 during the fiscal year from the results of current year operations.
- As of September 30, 2024, the City of Lake Dallas's governmental funds reported a combined ending fund balance of $11,785,736, an increase of $205,838 in comparison with the beginning of the period.
- The general fund fund balance increased $367,519, from a fund balance of $3,344,157 at the beginning of the year to an ending fund balance of $3,711,676.
- The general fund fund balance at September 30, 2024 of $3,711,676 represents a reserve of 58.42% current year general fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

The City's combined net position was $12,989,682 as of September 30, 2024. The City first implemented GASB Statement No. 34, *Basic Financial Statement – and Management's Discussion and Analysis – for State and Local Governments*, for fiscal year 2004. The following analysis presents both current and prior year data and discusses significant changes in the accounts. This analysis focuses on the net position (Table 1) and general revenues (Table 2) and changes in net position (Table 3) of the City's governmental activities.

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

Table 1
Net Position

	Governmental Activities	
	2023	2024
Current and other assets	$ 11,987,839	$ 12,516,577
Capital assets	6,616,641	6,972,114
Total assets	18,604,480	19,488,691
Deferred outflows of resources	1,540,742	1,168,294
Long-term liabilities outstanding	7,390,623	6,279,783
Other liabilities	338,630	672,540
Total liabilities	7,729,253	6,952,323
Deferred inflows of resources	583,582	714,980
Net position:		
Net investment in capital assets	4,597,634	5,060,849
Restricted	4,206,657	3,777,319
Unrestricted	3,028,096	4,151,514
Total net position	$ 11,832,387	$ 12,989,682

Governmental Activities. The City's general revenues for governmental activities for the years ended September 30, 2023 and 2024 are detailed below (Table 2).

Table 2
General Revenues

	2023	2024
Property taxes, levied for general purposes	$ 3,492,051	$ 3,684,092
Property taxes, levied for debt service	336,664	465,489
Sales taxes	1,633,536	1,730,277
Franchise taxes	472,547	441,296
Hotel occupancy taxes	75,617	88,834
Mixed beverage taxes	34,771	32,163
Investment earnings	339,930	618,740
Miscellaneous	59,697	85,897
	$ 6,444,813	$ 7,146,788

The following table provides a summary of the City's operations for the years ended September 30, 2023 and 2024.

Table 3
Changes in Net Position

	Governmental Activities	
	2023	2024
Revenues:		
Program revenues:		
Charges for services	$ 1,132,526	$ 1,064,434
Operating grants and contributions	143,641	43,074
Capital grants and contributions	-	391,263
General revenues:		
Property taxes	3,828,715	4,149,581
Sales taxes	1,633,536	1,730,277
Franchise taxes	472,547	441,296
Hotel occupancy taxes	75,617	88,834
Mixed beverage taxes	34,771	32,163
Investment earnings	339,930	618,740
Other	59,697	85,897
	7,720,980	8,645,559
Expenses:		
Administration	987,794	1,354,054
Tourism	83,654	97,721
City council	11,935	7,507
Public safety	3,607,236	3,573,486
Animal services	248,187	375,550
Community services	85,457	72,339
Public works - streets	1,065,267	1,514,473
Municipal court	136,163	119,437
Parks and facilities	200,527	284,238
Development services	242,382	275,787
Debt service - interest	173,753	197,515
	6,842,355	7,872,107
Gain on sale of assets	-	235,475
Transfers in	229,250	148,368
Change in net position	1,107,875	1,157,295
Net position – October 1 (beginning)	10,724,512	11,832,387
Net position – September 30 (ending)	$ 11,832,387	$ 12,989,682

Capital grants and contributions consists of funding from Denton County toward a street reconstruction project. Property tax revenues are up 8.38% due to increased valuations. Administration expenses are up due to a grant provided to the Community Development Corporation related to a land sale, and additional consultant and legal costs. Public works expenses are up due to additional engineering costs. Animal services expenses are up due to additional payroll costs.

Financial Analysis of the Government's Funds

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

As of the end of the current period, the City's governmental funds reported a combined ending fund balance of $11,785,736, an increase of $205,838 in comparison with the beginning of the period. Unassigned fund balance available for spending at the City's discretion was $3,657,838. A portion of fund balance is considered nonspendable and not available for new spending because it is restricted for street maintenance ($693,193), restricted for debt service ($772,931), restricted for capital projects ($3,544,194), restricted for tourism ($312,880), has already been committed to liquidate prepaid items ($57,699) or are special revenue funds that have been restricted or assigned for specific purposes ($2,747,001).

The general fund is the chief operating fund of the City. At the end of the current period, unassigned fund balance of the general fund was $3,657,838, while total fund balance was $3,711,676. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to the total fund expenditures. Unassigned fund balance represents 57.57% of the total general fund expenditures, while the total fund balance represents 58.42% of that same amount.

The fund balance of the City's general fund increased by $367,519 during the current fiscal year compared to a $331,855 increase in the previous year. Key factors related to this change are as follows:

- Total revenues were $367,973 more than the prior year total, with ad valorem tax revenue increasing $193,018, sales tax revenue up $80,617 and interest earnings up $48,965.
- Expenditures were $974,598 more than the prior year total, with increases primarily in the areas of administration, public safety, and animal services. Capital outlay expenditures were significantly more but were offset by additional proceeds from property sales.
- The prior year showed significant transfers of funds to the debt service fund, which did not reoccur in the current fiscal year.

The debt service fund has a total fund balance of $772,931, all of which is reserved for the payment of debt service. The net decrease in fund balance during the year was $53,742, compared to a $508,698 increase in the previous year. Tax revenues were $128,367 higher than the previous year. This was the result of an increase in the interest and sinking tax rate that was necessary to service the debt payments on the certificates of obligations issued in the previous year. Total debt service payments were $176,925 higher this year compared to the prior year. The substantial increase in the debt service fund balance in the prior year was the result of the transfer of funds from the general fund.

Other changes in fund balances should also be noted. The fund balance in the capital projects fund decreased $74,122 due to $666,968 spent on construction-related costs offset by $201,583 interest earnings and $391,263 funding from Denton County toward a construction project. Although these and other capital expenditures reduce available fund balances, they create new assets for the City as reported in the Statement of Net Position and discussed in Note 6 to the financial statements.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental activities as of September 30, 2024, amounted to $6,972,114 (net of accumulated depreciation). This amount represents a net increase of $355,473, or 5.4 percent, above the beginning of the period. The investment in capital assets includes land, buildings, equipment, vehicles, roads and parks.

Capital asset additions during the current year include the following:

Description	Amount
Engineering fees on road projects	$ 667,018
Willow Grove Park fishing pier	96,655
Community room remodel	53,496
City Hall generator	122,293
Total	$ 939,462

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

	Governmental Activities
Land	$ 440,797
Construction in Progress	1,467,427
Buildings and Improvements	1,617,681
Streets and Parks Infrastructure	3,120,395
Equipment and Vehicles	325,814
Totals	$ 6,972,114

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

Long-term Debt. At the end of the current period, the City had certificates of obligation outstanding of $3,810,000, accrued compensated absences of $420,903, equipment loans of $59,084, general obligation bonds outstanding of $1,120,000 and certificates of obligation premiums of $86,296. for total long-term debt of $5,496,283. No new debt was incurred during the current fiscal year .

The following is a summary of changes in the City's Long-term Debt for the year ended September 30, 2024:

Description	Interest Rate Payable	Amounts Outstanding 10/1/23	Additions	Retired	Amounts Outstanding 9/30/04	Due Within One Year
Bonded Indebtedness:						
2008 General Obligation	4.21%	$ 340,000	$ -	$ 60,000	$ 280,000	$ 65,000
2018 General Obligation	2.81%	620,000	-	165,000	455,000	170,000
2019 General Obligation	1.86%	455,000	-	70,000	385,000	75,000
Total Bonded Indebtedness		1,415,000	-	295,000	1,120,000	310,000
Certificates of Obligation:						
2019 Series		1,010,000	-	160,000	850,000	165,000
2023 Series	5.00%	3,020,000	-	60,000	2,960,000	70,000
Total Cert. of Obligation		4,030,000	-	220,000	3,810,000	235,000
Equipment Loans		115,431	-	56,347	59,084	39,270
Certificates of Obligation premium		90,838	-	4,542	86,296	-
Compensated Absences		399,224	21,679	-	420,903	-
Total Long-Term Debt		$ 6,050,493	$ 21,679	$575,889	$ 5,496,283	$584,270

Economic Factors and New Year's Budgets and Rates

The operating budget reflects a General Fund fund balance of $3,711,676 at September 30, 2024 . This represents a reserve of 58.42% of the current year general fund expenditures. The reserve reflects strong fiscal management as direct by the City Council. Increased property valuations and sales tax collections were highlighted as additional revenue producers. Investments income earnings increased by 29.19%. The city dissolved the Animal Control Department and privatized the department through a contract with an outside vendor, All-American Dogs.

We will start construction in FY 2024-2025 on major road reconstruction projects. Carlisle Drive, Dobbs Road, South Shady Shores and Hundley Drive will all begin. These improvements will be funded by monies from Denton County and from the City of Lake Dallas. As a result of the TRIP 2022 Bond Referendum held by Denton County, all these roads will be built, including our financial participation, for approximately $9 million. This does not include the improvements that will be made on North Shady Shores Road from Swisher to Dobbs Road that will be funded from County and Federal monies.

Property value increases are slowing, causing greater pressures on other revenue sources such as sales tax. This source of income is only limited by the total amount of retail business conducted in Lake Dallas. While we are proud of the existing retail business contributing to the sales tax, emphasis must be placed on the expansion of this revenue. Steps in 2024-2025 have already been taken through the work of the Community Development Corporation. Ace Hardware will be coming online at the beginning of Fiscal Year 25-26 and a major intersection for the City of Lake Dallas.

Requests for Information

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

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BASIC FINANCIAL STATEMENT

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CITY OF LAKE DALLAS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government	Component Unit
	Governmental Activities	Community Development Corporation
ASSETS		
Cash and Investments	$ 11,487,061	$ 470,385
Receivables (net of allowance for uncollectibles):		
Taxes – Ad Valorem	97,449	-
Taxes – Sales	302,357	100,786
Taxes - Mixed Beverage	5,591	-
Taxes - Franchise	18,300	-
Taxes- Occupancy	38,358	-
Other	509,762	1,889
Prepaid Expenses	57,699	-
Capital Assets:		
Land	440,797	399,138
Construction in Progress	1,467,427	-
Buildings and Improvements, net	1,617,681	-
Streets and Parks Infrastructure, net	3,120,395	-
Equipment and Vehicles, net	325,814	-
Total Assets	19,488,691	972,198
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on bond refunding	11,184	-
Deferred outflow related to TMRS	1,154,438	-
Deferred outflow related to OPEB	2,672	-
Total Deferred Outflows of Resources	1,168,294	-
LIABILITIES		
Accounts Payable	547,288	573
Accrued Wages Payable	92,810	-
Accrued Interest Payable	32,442	3,780
Noncurrent Liabilities:		
Due within one year	584,270	60,000
Due in more than one year	4,912,013	480,000
Net pension liability	671,675	-
Net OPEB liability	111,825	-
Total Liabilities	6,952,323	544,353
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow related to TMRS	689,749	-
Deferred inflow related to OPEB	25,231	-
Total Deferred Inflows of Resources	714,980	-
NET POSITION		
Net investment in capital assets	5,060,849	(140,862)
Restricted for:		
Community Development	-	568,707
Debt Service	772,931	-
Other Purposes	3,004,388	-
Unrestricted Net Position	4,151,514	-
Total Net Position	$ 12,989,682	$ 427,845

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES:				
Administration	$ 1,354,054	$ 44,000	$ -	$ -
Tourism	97,721	24,805	14,285	-
City Council	7,507	-	-	-
Public Safety	3,573,486	185,604	17,423	-
Animal Services	375,550	16,559	3,242	-
Community Services	72,339	2,429	8,124	-
Public Works - Streets	1,514,473	346,613	-	391,263
Municipal Court	119,437	119,437	-	-
Parks and Facilities	284,238	194,801	-	-
Development Services	275,787	130,186	-	-
Debt Service - Interest and Fees	197,515	-	-	-
Total Governmental Activities	7,872,107	1,064,434	43,074	391,263
TOTAL PRIMARY GOVERNMENT	$ 7,872,107	$ 1,064,434	$ 43,074	$ 391,263
COMPONENT UNIT:				
Community Development Corporation	$ 759,526	$ -	$ -	$ 190,000
TOTAL COMPONENT UNIT	$ 759,526	$ -	$ -	$ 190,000

GENERAL REVENUES:

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

Investment Earnings
Miscellaneous
Special item - gain (loss) on sale of asset
Special item – transfers in (out)
- Total General Revenues and Special Items

Change in Net Position

NET POSITION, October 1 (beginning)
NET POSITION, September 30 (ending)

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Change in Net Position	
Governmental Activities	Component Unit Community Development Corp
$ (1,310,054)	$ -
(58,631)	-
(7,507)	-
(3,370,459)	-
(355,749)	-
(61,786)	-
(776,597)	-
-	-
(89,437)	-
(145,601)	-
(197,515)	-
(6,373,336)	-
(6,373,336)	-
-	(569,526)
-	(569,526)
3,684,092	-
465,489	-
1,730,277	576,759
441,296	-
88,834	-
32,163	-
618,740	11,504
85,897	-
235,475	(228,292)
148,368	(148,368)
7,530,631	211,603
1,157,295	(357,923)
11,832,387	785,768
$ 12,989,682	$ 427,845

CITY OF LAKE DALLAS, TEXAS
BALANCE SHEET GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

ASSETS	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	$3,693,917	$ 772,291	$ 3,283,753	$3,737,100	$ 11,487,061
Receivables (net of allowances for uncollectibles):					
Ad Valorem tax	84,610	12,839	-	-	97,449
Sales tax	251,964	-	-	50,393	302,357
Mixed beverage tax	5,591	-	-	-	5,591
Franchise tax	18,300	-	-	-	18,300
Occupancy tax	-	-	-	38,358	38,358
Other	27,313	-	391,263	91,186	509,762
Due from other funds	-	-	-	-	-
Prepaid costs	53,838	-	-	3,861	57,699
Total Assets	$4,135,533	$ 785,130	$ 3,675,016	$3,920,898	$ 12,516,577
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 252,503	$ -	$ 130,822	$ 163,963	$ 547,288
Accrued wages payable	92,810	-	-	-	92,810
Due to other funds	-	-	-	-	-
Total Liabilities	345,313	-	130,822	163,963	640,098
Deferred Inflows of Resources:					
Unavailable Revenue-Property Taxes	78,544	12,199	-	-	90,743
Total Deferred Inflows of Resources	78,544	12,199	-	-	90,743
Fund Balances:					
Nonspendable fund balance:					
Prepaid costs	53,838	-	-	3,861	57,699
Restricted fund balance:					
Restricted for debt service	-	772,931	-	-	772,931
Restricted for capital projects	-	-	3,544,194	-	3,544,194
Restricted for court security/technology	-	-	-	87,326	87,326
Restricted for street maintenance	-	-	-	693,193	693,193
Restricted for tourism	-	-	-	312,880	312,880
Restricted for other purposes	-	-	-	1,910,989	1,910,989
Assigned fund balance	-	-	-	748,686	748,686
Unassigned fund balance	3,657,838	-	-	-	3,657,838
Total Fund Balances	3,711,676	772,931	3,544,194	3,756,935	11,785,736
Total Liabilities, Deferred Inflows and Fund Balances	$4,135,533	$ 785,130	$ 3,675,016	$3,920,898	$ 12,516,577

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total Fund Balance – Governmental Funds	$ 11,785,736
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statements.	18,192,939
Accumulated depreciation is not reported in the fund financial statements.	(11,220,825)
Bonds payable, certificates of obligation payable, equipment loan payable and compensated absences payable are not reported in the fund financial statements.	(5,496,283)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the fund financial statements interest expenditures are reported when due.	(32,442)
Property tax revenue reported as unavailable revenue in the fund financial statements was recognized as revenue in the government-wide financial statements.	90,743
Deferred charge on bond refundings is not recognized in the fund financial statements.	11,184
Included in the items related to debt is the recognition of the City's net TMRS pension liability required by GASB 68 in the amount of $671,675, a Deferred Resource Outflow related to TMRS in the amount of $1,154,438 and a Deferred Resource Inflow related to TMRS in the amount of $689,749. This amounted to a decrease in Net Position in the amount of $206,986.	(206,986)
Included in the items related to debt is the recognition of the City's net TMRS OPEB liability required by GASB 75 in the amount of $111,825, a Deferred Resource Outflow related to OPEB in the amount of $2,672, and a Deferred Resource Inflow related to OPEB in the amount of $25,231. This amounted to a decrease in Net Position in the amount of $134,384.	(134,384)
Net Position of Governmental Activities	$ 12,989,682

The accompanying notes are an integral part of this statement.

CITY OF LAKE DALLAS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	GENERAL FUND	DEBT SERVICE FUND	CAPTIAL PROJECTS FUND	OTHER FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:					
Taxes (ad valorem, sales and other)	$ 5,593,531	$ 464,842	$ -	$ 377,214	$ 6,435,587
Licenses and permits	133,493	-	-	-	133,493
Charges for services	309,038	-	-	118,628	427,666
Fines and fees	147,192	-	-	368,412	515,604
Denton County funding	-	-	391,263	-	391,263
Donations and grants	-	-	-	30,745	30,745
Insurance proceeds	77,533	-	-	-	77,533
Interest	216,694	25,739	201,583	174,724	618,740
Miscellaneous	8,364	-	-	-	8,364
Total Revenues	6,485,845	490,581	592,846	1,069,723	8,638,995
Expenditures:					
Administration	1,302,044	-	-	-	1,302,044
Tourism	30,133	-	-	67,588	97,721
City council	7,507	-	-	-	7,507
Public safety	3,443,838	-	-	6,521	3,450,359
Animal services	345,737	-	-	10,560	356,297
Community services	64,153	-	-	2,976	67,129
Public works – streets	494,114	-	-	677,389	1,171,503
Municipal court	117,168	-	-	1,350	118,518
Parks and facilities	50,229	-	-	108,559	158,788
Development services	277,334	-	-	-	277,334
Capital outlay	161,167	-	666,968	228,597	1,056,732
Debt service:					
Principal retirement	56,347	515,000	-	-	571,347
Interest and fees	4,030	177,691	-	-	181,721
Total Expenditures	6,353,801	692,691	666,968	1,103,540	8,817,000
Excess of Revenues Over (Under) Expenditures	132,044	(202,110)	(74,122)	(33,817)	(178,005)
Other Financing Resources (Uses):					
Sale of assets	235,475	-	-	-	235,475
Transfers in	-	148,368	-	-	148,368
Total Other Financing Resources (Uses)	235,475	148,368	-	-	383,843
Net Change in Fund Balance	367,519	(53,742)	(74,122)	(33,817)	205,838
Fund Balance - October 1 (beginning)	3,344,157	826,673	3,618,316	3,790,752	11,579,898
Fund Balance - September 30 (ending)	$ 3,711,676	$ 772,931	$ 3,544,194	$ 3,756,935	$ 11,785,736

The accompanying notes are an integral part of this statemtent.

CITY OF LAKE DALLAS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Total Net Change in Fund Balances – Governmental Funds	$	205,838
Current year amortization of the premium on certificates of obligation is not recorded in the fund financial statements but is shown as an decrease in long-term debt in the government-wide financial statements.		4,542
Current year principal payments on bonds, certificates of obligation and equipment loans are expenditures in the fund financial statements, but are shown as reductions in long-term debt in the government-wide financial statements.		571,347
Current year capital asset additions are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The net effect of reclassifying the current year capital asset additions is to increase net position.		980,858
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position in the government-wide financial statements.		(625,385)
Interest is accrued on outstanding debt in the government-side financial statements, whereas in the fund financial statements interest expenditures are reported when due.		(17,574)
Revenues from property taxes are recorded as unavailable in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed, net of an allowance for uncollectable amounts, in the government-wide financial statements.		6,564
Current year amortization of deferred charge on bond refunding is not recorded in the fund financial statements, but is shown as a reduction of the deferred loss in the government-wide financial statements.		(2,762)
Current year compensated absences earned but not used is not recorded in the fund financial statements, but is shown as a, increase in long-term debt in the government-wide financial statements.		(21,679)
The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. The contributions made after the measurement date of 12/31/23 caused the change in ending net position to increase in the amount of $224,238. Contributions made before the measurement date but during the 2024 FY were also de-expended and recorded as a reduction in the net position liability for the City. This also caused an increase in the change in net position in the amount of $93,137. These contributions were replaced with the City's pension expense for the year of $260,800, which caused a decrease in the change in net position. The impact of all of these is to increase net position by $56,575.		56,575
The implementation of GASB 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. The contributions made after the measurement date of 12/31/23 caused net position to increase in the amount of $2,672. Contributions made before the measurement date but during the 2024 FY were also de-expended and recorded as a reduction in the net position liability for the City. This also caused an increase in net position in the amount of $890. These contributions were replaced with the City's OPEB expense for the year of $4,591, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by $1,029.		(1,029)
Change in Net Position of Governmental Activities	$	1,157,295

CITY OF LAKE DALLAS, TEXAS
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes (ad valorem, sales and other)	$ 5,506,480	$ 5,506,480	$ 5,593,531	$ 87,051
Licenses and permits	117,200	117,200	133,493	16,293
Charges for services	349,460	349,460	309,038	(40,422)
Court fines	162,500	162,500	147,192	(15,308)
Insurance proceeds	-	-	77,533	77,533
Interest	73,000	73,000	216,694	143,694
Miscellaneous revenue	3,000	3,000	8,364	5,364
Total Revenues	6,211,640	6,211,640	6,485,845	274,205
Expenditures:				
Current:				
Administration	993,948	993,948	1,302,044	(308,096)
Tourism	30,000	30,000	30,133	(133)
City council	8,795	8,795	7,507	1,288
Public safety	3,682,716	3,682,716	3,443,838	238,878
Animal services	264,206	264,206	345,737	(81,531)
Community services	163,912	163,912	64,153	99,759
Public works-streets	534,490	534,490	494,114	40,376
Municipal court	132,412	132,412	117,168	15,244
Parks and recreation	90,979	90,979	50,229	40,750
Development services	288,811	288,811	277,334	11,477
Debt Service	60,346	60,346	60,377	(31)
Capital Outlay	165,185	165,185	161,167	4,018
Total Expenditures	6,415,800	6,415,800	6,353,801	61,999
Excess of Revenues over (under) Expenditures	(204,160)	(204,160)	132,044	336,204
Other Financing Sources (Uses):				
Sale of Assets	10,000	10,000	235,475	225,475
Transfers in	283,000	283,000	-	(283,000)
Total Other Financing Sources (Uses)	293,000	293,000	235,475	(57,525)
Net Change in Fund Balance	88,840	88,840	367,519	278,679
Fund Balance – October 1 (beginning)	3,344,157	3,344,157	3,344,157	-
Fund Balance – September 30 (ending)	$ 3,432,997	$ 3,432,997	$ 3,711,676	$ 278,679

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

A. Reporting Entity

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

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

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

The City of Lake Dallas, as of September 30, 2024 has one discretely presented component unit as defined by GASB criteria- the Lake Dallas Community Development Corporation. Separately–issued financial statements for the component unit may be obtained by contacting the City of Lake Dallas.

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

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

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

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

The City reports the following major governmental funds:

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

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

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

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

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

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

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

D. Cash and Investments

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

E. Receivable and Payables

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

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

F. Property Taxes

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

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

G. Prepaid Items

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

H. Capital Assets

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

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

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

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

I. Compensated Absences

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

J. Estimates

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

K. Net Position

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

L. Budgets and Budgetary Accounting

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

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

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

2. DEPOSITS AND INVESTMENTS

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

1. Cash Deposits:

At September 30, 2024, the carrying amount of the City's deposits in checking accounts and interest-bearing savings accounts was $678,137 and the bank balance was $694,987. The City's cash deposits at September 30, 2024 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

2. Investments:

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

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

a. Custodial Credit Risk – Deposits: In the case of deposits, this is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. As of September 30, 2024, the City's cash balances totaled $694,987. This entire amount was either collateralized with securities held by the City's financial institution's agent in the City's name or covered by FDIC insurance. Thus, the City's deposits are not exposed to custodial credit risk.

b. Custodial Credit Risk – Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2024, the City held all of its investments in four public funds investment pools – TexPool, TexStar, Texas Class and LOGIC. Investments in external investment pools are considered unclassified as to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

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

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

e. Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. At September 30, 2024, the City was not exposed to foreign currency risk.

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

The City's investments at September 30, 2024 are shown below:

Name	Carrying Amount	Market Value
TexPool Investment Pool	$ 4,684,227	$ 4,684,227
LOGIC Investment Pool	3,834,368	3,834,368
TexStar Investment Pool	221,178	221,178
Texas Class Investment Pool	2,068,521	2,068,521
Total	$ 10,808,294	$ 10,808,294

Fair Value Measurements

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

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

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

3. FUND BALANCE

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

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

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

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

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. The Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council has no committed fund balance as of September 30, 2024.

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

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

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

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

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

General Fund

The General Fund has unassigned fund balance of $3,657,838 at September 30, 2024. Prepaid costs of $53,838 are considered nonspendable fund balance.

Special Revenue Funds

The fund balances of the Court Technology Fund and Court Security Fund (totaling $87,326) are shown as restricted for those purposes. The fund balances of the Street Maintenance Tax Fund ($643,193) and the Hotel Occupancy Tax Fund ($312,880) are shown as restricted for those purposes. The fund balances of the LEOSE Training Fund, Juvenile Case Management Fund, Drug Seizure Fund, Child Safety Fund, Forensic Testing Fund, Park Improvement Fund, CLFRF Grant, Opioid Abatement Fund, Tree Preservation Fund and Willow Grove Camping Fees Fund (totaling $1,910,989) are shown as restricted for those purposes also. The fund balances of the Kids N Cops Fund, Library Donations Fund, Stormwater Drainage Fund, Halloween Event, Christmas Event and Animal Rescue Fund (totaling $748,686) have been assigned for use in the activities that generated those funds.

Debt Service Fund

The Debt Service Fund has restricted fund balance of $772,931 at September 30, 2024 that is restricted by law for use in retiring long-term debt.

3. RECEIVABLES

Government-wide receivables as of September 30, 2024, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Debt Service Fund	Special Revenue Fund	Total
Receivables:				
Property taxes	$ 111,351	$ 16,872	$ -	$ 128,223
Sales taxes	251,964	-	50,393	302,357
Mixed beverage tax	5,591	-	-	5,591
Occupancy tax	-	-	38,358	38,358
Franchise tax	18,300	-	-	18,300
Other	27,313	-	91,186	118,499
Gross Receivables	414,519	16,872	179,937	611,328
Less: Uncollectible allowance	26,741	4,033	-	30,774
Net Total Receivables	$ 387,778	$ 12,839	$ 179,937	$ 580,554

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

5. INTERFUND BALANCES AND TRANSFERS

There were no interfund balances at September 30, 2024.

Interfund transfers for the year ended September 30, 2024 consisted of the following individual amounts:

Fund	Transfers to Other Funds	Transfers from Other Funds
Community Development Corporation:		
Debt Service Fund	$ 148,368	$ -
Debt Service Fund		
Gcommunity Development Corportion	-	148,368
Total	$ 148,368	$ 148,368

Interfund transfers during the year consisted of a $148,368 transfer from the Community Development Corporation to the debt service fund toward payment of debt service expenditures.

6. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 440,797	$ -	$ -	$ 440,797
Construction in Progress	826,509	763,674	(122,756)	1,467,427
Total capital assets, not being depreciated	1,267,306	763,674	(122,756)	1,908,224
Capital assets, being depreciated:				
Buildings and Improvements	3,191,066	75,556	(164,431)	3,102,191
Street and Parks	10,811,104	122,756	-	10,933,860
Equipment and Vehicles	2,107,036	141,628	-	2,248,664
Total capital assets, being depreciated	16,109,206	339,940	(164,431)	16,284,715
Less accumulated depreciation for:				
Buildings and Improvements	(1,563,510)	(85,431)	164,431	(1,484,510)
Street and Parks	(7,398,577)	(414,888)	-	(7,813,465)
Equipment and Vehicles	(1,797,784)	(125,066)	-	(1,922,850)
Total accumulated depreciation	(10,759,871)	(625,385)	164,431	(11,220,825)
Total capital assets, being depreciated, net	5,349,335	(285,445)	-	5,063,890
Governmental activities capital assets, net	$ 6,616,641	$ 478,229	$ (122,756)	$ 6,972,114

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

Governmental Activities:	
General Government	$ 54,720
Public Safety	95,359
Animal Services	23,595
Public Works-Streets	339,965
Municipal Court	1,982
Parks and Recreation	102,593
Development Services	1,020
Community Services	6,151
Total depreciation expense – Governmental activities	$ 625,385

7. LONG TERM DEBT

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

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

The following is a summary of the changes in the City's Long-term Debt for the year ended September 30, 2024:

Description	Interest Rate Payable	Amounts Outstanding 10/1/23	Additions	Retired	Amounts Outstanding 9/30/04	Due Within One Year
Bonded Indebtedness:						
2008 General Obligation	4.21%	$ 340,000	$ -	$ 60,000	$ 280,000	$ 65,000
2018 General Obligation	2.81%	620,000	-	165,000	455,000	170,000
2019 General Obligation	1.86%	455,000	-	70,000	385,000	75,000
Total Bonded Indebtedness		1,415,000	-	295,000	1,120,000	310,000
Certificates of Obligation:						
2019 Series		1,010,000	-	160,000	850,000	165,000
2023 Series	5.00%	3,020,000	-	60,000	2,960,000	70,000
Total Cert. of Obligation		4,030,000	-	220,000	3,810,000	235,000
Equipment Loans		115,431	-	56,347	59,084	39,270
Certificates of Obligation premium		90,838	-	4,542	86,296	-
Compensated Absences		399,224	21,679	-	420,903	-
Total Long-Term Debt		$ 6,050,493	$ 21,679	$575,889	$ 5,496,283	$584,270

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

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

8. DEBT SERVICE REQUIREMENTS TO MATURITY

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

Year Ended September 30,	Principal	Interest	Total Requirements
2025	$ 310,000	$ 31,735	$ 341,735
2026	320,000	22,826	342,826
2027	200,000	13,567	213,567
2028	210,000	7,680	217,680
2029	80,000	1,488	81,488
Total	$ 1,120,000	$ 77,296	$ 1,197,296

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

Year Ended September 30,	Principal	Interest	Total Requirements
2025	$ 235,000	$ 152,625	$ 387,625
2026	250,000	145,990	395,990
2027	280,000	138,605	418,605
2028	290,000	129,875	419,875
2029	295,000	120,800	415,800
2030-2034	710,000	489,625	1,199,625
2035-2039	890,000	299,575	1,189,575
2040-2043	860,000	93,500	953,500
Total	$ 3,810,000	$ 1,570,595	$ 5,380,595

9. DEFEASED BONDS OUTSTANDING

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

Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City's financial statements. Although defeased, the refunded debt from those earlier issues will not be actually retired until the call dates have come due or until maturity if they are not callable issues. On September 30, 2024, $475,000 of bonds outstanding are considered defeased.

10. EQUIPMENT LOANS

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

Description	Interest Rate	Amounts Outstanding 10/1/2023	Additions	Retired	Amounts Outstanding 9/30/2024
Equipment loan - Government Capital Corp	4.25%	$ 18,350	$ -	$ 18,350	$ -
Equipment loan - Government Capital Corp	3.497%	39,458	-	19,389	20,069
Equipment loan - Government Capital Corp	3.19%	57,623	-	18,608	39,015
Total		$ 115,431	$ -	$ 56,347	$ 59,084

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

Year Ended September 30,	Principal	Interest	Total Requirements
2025	$ 39,270	$ 1,946	$ 41,216
2026	19,814	632	20,446
Total	$ 59,084	$ 2,578	$ 61,662

11. DEFINED BENEFIT PENSION PLANS

Plan Description

The City of Lake Dallas participates as one of 936 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Governor-appointed Board of Trustees. However, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at *www.tmrs.com.*

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

Benefits Provided

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

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

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

	Plan Year 2023	Plan Year 2024
Employee deposit rate	7.0%	7.0%
Employer deposit rate	13.54%	14.15%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5,0/20	60/5,0/20
Updated Service Credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity Increase (to retirees)	70% of CPI Reporting	70% of CPI Reporting

Employees covered by benefit terms.

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	51
Inactive employees entitled to buy not yet receiving benefits	78
Active employees	31
	160

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 1 to 1, 1.5 to 1 or 2 to 1, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each City is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City of Lake Dallas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Lake Dallas were 13.54% and 14.15% in calendar years 2023 and 2024, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were $317,375, which consists of $295,565 required contributions and $21,810 additional voluntary contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

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

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 100% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale MP-2021 to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by the best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of arithmetic real rates of return for each major asset class in fiscal year 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Portfolio Real Rate of Return*
Global Public Equity	35.0%	7.7%
Core Fixed Income	6.0%	4.9%
Non-Core Fixed Income	20.0%	8.7%
Other Public and Private Market	12.0%	8.1%
Real Estate	15.0%	5.8%
Hedge Funds	5.0%	6.9%
Private Equity	10.0%	11.8%
Total	100.0%	

Discount Rate

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

Changes in the Net Pension Liability	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) – (b)
Balance at 12/31/2022	$ 11,438,066	$ 10,196,643	$ 1,241,423
Changes for the year:			
Service Cost	387,415	-	387,415
Interest	766,696	-	766,696
Change in benefit terms	-	-	-
Difference between expected and actual experience	(14,882)	-	(14,882)
Changes of assumptions	(83,698)	-	(83,698)
Contributions – employer	-	306,537	(306,537)
Contributions – employee	-	146,669	(146,669)
Net investment income	-	1,179,634	(1,179,634)
Benefit payments, including refunds of employee contributions	(546,638)	(546,638)	-
Administrative expense	-	(7,508)	7,508
Other changes	-	(53)	53
Net changes	508,893	1,078,641	(569,748)
Balance at 12/31/2023	**$ 11,946,959**	**$ 11,275,284**	**$ 671,675**

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$2,346,185	$671,675	$(689,479)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at www.tmrs.com.

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

For the year ended September 30, 2024, the City recognized pension expense of $250,959.

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ -	$ 5,280
Changes in actuarial assumptions	-	29,699
Difference between projected and actual investment earnings	930,200	654,770
Contributions subsequent to the measurement date	224,238	-
Total	$ 1,154,438	$ 689,749

$224,238 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2025	$ 38,335
2026	88,594
2027	211,791
2028	(98,269)
2029	-
Thereafter	-

12. OTHER POST EMPLOYMENT BENEFITS

Plan Description

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

Benefits Provided

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of $7,500. As the SDBF covers both active and retiree employees, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan. Texas Local Government Code Section 177.001 assigns the authority to establish and amend benefit provisions to the City Council. At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to but not yet receiving benefits	13
Active employees	31
Total	62

Contributions

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

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

	2024
Employer rate	0.17%
Employer contributions	$ 3,562

Actuarial Assumptions

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5%
Salary increases	3.60% to 11.85%, including inflation
Discount rate	3.77%

Mortality rates for service retirees were based on the 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis with Scale UMP by the most recent scale MP-2021 (with immediate convergence).

Mortality rates for disabled retirees were based on the 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale MP-2021 to account for future mortality improvements subject to the floor.

Actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2023.

The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. A discount rate of 3.77% was based on the Fidelity Index's 20-Year Municipal GO AA Index as of December 31, 2023.

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

At September 30, 2024, the City reported a total OPEB liability of $111,825 measured at December 31, 2023. For the year ended September 30, 2024, the City recognized OPEB expense of $4,600.

There were no changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period, except for a change in the discount rate from 4.05% to 3.77%.

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

Changes in the total OPEB liability for the measurement year ended December 31, 2023 are as follows:

Changes in Total OPEB Liability	Total OPEB Liability
Balance at December 31, 2022	$ 98,707
Changes for the year:	
Service cost	4,191
Interest on total OPEB liability	4,006
Changes of benefit terms	-
Differences between expected and actual experience	2,725
Effect of assumption changes or inputs	5,967
Benefit payments*	(3,771)
Balance as of December 31, 2023	$ 111,825

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

Discount Rate Sensitivity Analysis

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.77%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.77%) or 1 percentage point higher (4.77%) than the current rate.

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
Total OPEB liability	$135,787	$111,825	$93,550

At December 31, 2023, the City reported its deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ -	$ 2,926
Changes in actuarial assumptions	-	22,305
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	2,672	-
Total	$ 2,672	$ 25,231

Deferred outflows of resources related to OPEB resulting from contribution subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended September 30, 2025 in the amount of $2,672. The other net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Year ended September 30:	
2025	$ (9,143)
2026	(11,884)
2027	(4,204)
2028	-
2029	-
Thereafter	-

13. LITIGATION AND CONTINGENCIES

The City participates in some state and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectibility of any related receivable at September 30, 2024 may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

14. RISK MANAGEMENT

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

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

15. SUBSEQUENT EVENTS

Management has reviewed events subsequent to September 30, 2024 through February 11, 2025, which is the date the financial statements were available to be issued. No events were identified that are required to be disclosed in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY & RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	2023	2022	2021	2020
Total Pension Liability				
Service Cost	$ 387,415	$ 373,458	$ 383,800	$ 366,138
Interest (on the Total Pension Liability)	766,696	718,071	683,951	649,272
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(14,882)	130,669	(70,570)	(28,563)
Change of assumptions	(83,698)	-	-	-
Benefit payments, including refunds of employee contributions	(546,638)	(470,980)	(502,090)	(461,719)
Net Change in Total Pension Liability	508,893	751,218	495,091	525,128
Total Pension Liability - Beginning	11,438,066	10,686,848	10,191,757	9,666,629
Total Pension Liability - Ending (a)	$ 11,946,959	$ 11,438,066	$ 10,686,848	$ 10,191,757
Plan Fiduciary Net Position				
Contributions - Employer	$ 306,537	$ 293,375	$ 310,492	$ 303,421
Contributions - Employee	146,669	141,080	150,089	144,230
Net Investment Income (loss)	1,179,634	(805,328)	1,277,961	692,823
Benefit payments, including refunds of employee contributions	(546,638)	(470,980)	(502,090)	(461,719)
Administrative Expense	(7,508)	(6,972)	(5,915)	(4,486)
Other	(53)	8,319	40	(175)
Net Change in Plan Fiduciary Net Position	1,078,641	(840,506)	1,230,577	674,094
Plan Fiduciary Net Position - Beginning	10,196,643	11,037,149	9,806,572	9,132,478
Plan Fiduciary Net Position - Ending (b)	$ 11,275,284	$ 10,196,643	$ 11,037,149	$ 9,806,572
Net Pension Liability (Asset) - Ending (a) - (b)	$ 671,675	$ 1,241,423	$ (350,301)	$ 385,185
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	94.38%	89.15%	103.28%	96.22%
Covered Employee Payroll	$ 2,095,265	$ 2,015,423	$ 2,144,135	$ 2,060,427
Net Pension Liability as a Percentage of Covered Employee Payroll	32.06%	61.60%	16.34%	18.69%

Note: The information from this schedule corresponds with the period covered as of the Plan's measurement dates of December 31.

2019	2018	2017	2016	2015	2014
$ 316,733	$ 312,484	$ 310,358	$ 304,544	$ 280,697	$ 254,024
618,310	589,594	573,047	548,546	542,064	493,307
-	-	-	-	-	-
(25,474)	7,609	(198,331)	(108,277)	(239,049)	235,740
34,035	-	-	-	98,743	-
(557,516)	(415,258)	(466,739)	(302,728)	(320,372)	(279,382)
386,088	494,429	218,335	442,085	362,083	703,689
9,280,541	8,786,112	8,567,777	8,125,692	7,763,609	7,059,920
$ 9,666,629	$ 9,280,541	$ 8,786,112	$ 8,567,777	$ 8,125,692	$ 7,763,609
$ 240,024	$ 247,704	$ 241,581	$ 222,894	$ 214,231	$ 236,507
127,202	128,821	124,713	124,265	123,422	124,103
1,248,850	(250,791)	1,032,735	469,202	10,212	370,300
(557,516)	(415,258)	(466,739)	(302,728)	(320,372)	(279,382)
(7,059)	(4,849)	(5,350)	(5,298)	(6,220)	(3,866)
(212)	(253)	(271)	(285)	(307)	(318)
1,051,289	(294,626)	926,669	508,050	20,966	447,344
8,081,189	8,375,815	7,449,146	6,941,096	6,920,130	6,472,786
$ 9,132,478	$ 8,081,189	$ 8,375,815	$ 7,449,146	$ 6,941,096	$ 6,920,130
$ 534,151	$ 1,199,352	$ 410,297	$ 1,118,631	$ 1,184,596	$ 843,479
94.47%	87.08%	95.33%	86.94%	85.42%	89.14%
$ 1,817,174	$ 1,840,305	$ 1,781,620	$ 1,775,768	$ 1,768,037	$ 1,763,314
29.39%	65.17%	23.03%	62.99%	67.00%	47.83%

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR FISCAL YEAR 2024

	2024	2023	2022	2021
Contractually Required Contribution	$ 295,565	$ 272,469	$ 266,131	$ 304,234
Contribution in Relation to the Contractually Required Contribution	(295,565)	(272,469)	(266,131)	(304,234)
Contribution Deficiency (Excess)	$ -0-	$ -0-	$ -0-	$ -0-
City's Covered-Employee Payroll	$2,115,553	$ 2,026,326	$ 1,996,326	$ 2,241,514
Contributions as a Percentage of Covered-Employee Payroll	13.97%	13.45%	13.33%	13.57%

Note: The information from this schedule corresponds with the City's fiscal years ended September 30.

2020	2019	2018	2017	2016	2015
$ 258,446	$ 231,778	$ 233,663	$ 249,853	$ 224,395	$ 224,355
(258,446)	(231,778)	(233,663)	(249,853)	(224,395)	(224,355)
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
$ 1,973,775	$ 1,840,307	$ 1,701,413	$ 1,838,908	$ 1,765,570	$ 1,768,037
13.09%	12.59%	13.73%	13.59%	12.71%	12.69%

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
FOR FISCAL YEAR 2024

	2024	2023	2022	2021
Total OPEB Liability				
Service cost	$ 4,191	$ 8,868	$ 10,077	$ 7,418
Interest on total OPEB liability	4,006	2,846	2,943	3,084
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	2,725	(5,407)	(7,026)	3,770
Change of assumptions	5,967	(56,308)	5,230	21,528
Benefit payments/refunds of contributions	(3,771)	(3,023)	(3,216)	(1,030)
Net change in total OPEB liability	13,118	(53,024)	8,008	34,770
Total OPEB liability, beginning	98,707	151,731	143,723	108,953
Total OPEB liability, ending	$ 111,825	$ 98,707	$ 151,731	$ 143,723
Covered employee payroll	$ 2,095,265	$ 2,015,423	$ 2,144,135	$ 2,060,427
Net OPEB liability as a percentage of covered payroll	5.34%	4.90%	7.08%	6.98%

Note: The information from this schedule corresponds with the period covered as of the Plan's measurement dates of December 31.

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

2020	2019
$ 5,270	$ 4,601
3,236	2,842
-	-
(2,486)	1,209
18,797	(6,796)
(909)	(736)
23,908	1,120
85,045	83,925
$ 108,953	$ 85,045
$ 1,817,174	$ 1,840,305
6.00%	4.62%

Note A – Net Pension Liability – Texas Municipal Retirement System

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	22 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.60% to 11.85%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and the female rates are multiplied by 105%. The rates are projected on a fully generational basis with Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Changes of Benefit Terms

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

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

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

Changes of Assumptions

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

Note B – Total OPEB Liability – Texas Municipal Retirement System

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Inflation	2.5%
Salary Increases	3.60% to 11.85%, including inflation
Discount Rate	3.77%
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	2019 Municipal Retirees of Texas Mortality Tables with 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

COMBINING & INDIVIDUAL FUND STATEMENTS & SCHEDULES

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2024

	2023	2024
ASSETS		
Cash and cash equivalents	$ 3,325,327	$ 3,693,917
Receivables:		
Ad valorem tax	78,694	84,610
Sales tax	235,997	251,964
Franchise tax	19,201	18,300
Mixed beverage tax	5,757	5,591
Other	-	27,313
Due from other funds	-	-
Prepaid costs	35,592	53,838
TOTAL ASSETS	$ 3,700,568	$ 4,135,533
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
Liabilities:		
Accounts payable	$ 225,786	$ 252,503
Accrued wages payable	57,998	92,810
Escrowed funds	-	-
Total Liabilities	283,784	345,313
Deferred Inflows of Resources:		
Unavailable revenue-property taxes	72,627	78,544
Total Deferred Inflows of Resources	72,627	78,544
Fund Balance:		
Nonspendable	35,592	53,838
Unassigned	3,308,565	3,657,838
Total Fund Balance	3,344,157	3,711,676
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 3,700,568	$ 4,135,533

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2024

	2023	2024
REVENUES:		
Taxes:		
Property	$ 3,485,157	$ 3,678,175
Sales	1,361,280	1,441,897
Mixed beverage	34,771	32,163
Franchise	472,547	441,296
License and permits	157,266	133,493
Charges for services	263,393	309,038
Court fines	158,421	147,192
Insurance proceeds	13,648	77,533
Interest	167,729	216,694
Miscellaneous	3,660	8,364
Total Revenues	6,117,872	6,485,845
EXPENDITURES:		
Current:		
Administration	919,484	1,302,044
Tourism	29,423	30,133
City council	11,935	7,507
Public safety	3,202,029	3,443,838
Animal services	209,114	345,737
Community services	74,506	64,153
Public works – streets	409,752	494,114
Municipal court	128,638	117,168
Parks and facilities	26,657	50,229
Development services	235,108	277,334
Capital outlay	72,212	161,167
Debt service:		
Principal	54,369	56,347
Interest	5,976	4,030
Total Expenditures	5,379,203	6,353,801
Excess of Revenues over (under) Expenditures	738,669	132,044
OTHER FINANCING SOURCES (USES):		
Loan proceeds	-	-
Sale of assets	42,389	235,475
Transfers out	(449,203)	-
Total Other Financing Sources (Uses)	(406,814)	235,475
Net Change in Fund Balance	331,855	367,519
Fund Balance - October 1 (beginning)	3,012,302	3,344,157
Fund Balance - September 30 (Ending)	$ 3,344,157	$ 3,711,676

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF REVENUES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
Ad valorem tax	$ 3,686,480	$ 3,678,175	$ (8,305)
Sales tax	1,365,000	1,441,897	76,897
Mixed beverage tax	34,000	32,163	(1,837)
Franchise tax	421,000	441,296	20,296
Court fines and fees	162,500	147,192	(15,308)
Library donations, fines, memberships	1,000	2,429	1,429
Building permits	50,000	63,911	13,911
Park administration fees	40,000	40,000	-
Other permits and fees	67,200	69,582	2,382
School resource officer reimbursements	150,000	96,385	(53,615)
Rent - fire station	48,760	48,760	-
Other rentals	200	100	(100)
Parks maintenance	36,000	36,000	-
Staff/office services - CDC	44,000	44,000	-
Interest earned	73,000	216,694	143,694
Animal services	8,000	16,559	8,559
Special events	21,500	24,805	3,305
Insurance proceeds	-	77,533	77,533
Other revenue	3,000	8,364	5,364
TOTAL REVENUE	$ 6,211,640	$ 6,485,845	$ 274,205

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
ADMINISTRATION:			
Personnel:			
Salaries	$ 426,055	$ 345,944	$ 80,111
Retirement	62,891	49,185	13,706
Longevity pay	894	894	-
Insurance	66,640	38,177	28,463
Payroll taxes	6,125	17,566	(11,441)
Total Personnel	562,605	451,766	110,839
Supplies, Repairs and Services:			
Downtown BIG grants	-	190,000	(190,000)
Insurance	65,000	70,156	(5,156)
Office expense	7,200	3,148	4,052
Operating supplies	9,000	20,376	(11,376)
Travel and training	7,900	5,653	2,247
Ads and public notices	2,000	4,510	(2,510)
Publications	4,679	4,480	199
Printing	16,825	14,424	2,401
Dues and memberships	2,155	3,723	(1,568)
Postage	1,600	2,425	(825)
Telephone and utilities	47,950	61,757	(13,807)
Consultants and professionals	8,110	174,406	(166,296)
Legal services	90,000	104,271	(14,271)
Audit	20,000	22,850	(2,850)
Election costs	10,000	4,092	5,908
Code codification	4,995	634	4,361
Tax appraisal fees	31,000	29,969	1,031
SPAN	10,901	6,032	4,869
Software maintenance	42,962	51,117	(8,155)
Maintenance and repair - building	47,866	61,318	(13,452)
Miscellaneous	1,200	14,937	(13,737)
Total Supplies, Repairs and Services	431,343	850,278	(418,935)
TOTAL ADMINISTRATION	993,948	1,302,044	(308,096)

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
CITY COUNCIL:			
Supplies, Repairs and Services:			
Uniforms	$ 600	$ -	$ 600
Office supplies	300	205	95
Travel and training	1,920	1,452	468
Dues and memberships	5,675	5,204	471
Flowers/gifts/plaques	300	646	(346)
Total Supplies, Repairs and Services	8,795	7,507	1,288
TOTAL CITY COUNCIL	8,795	7,507	1,288
TOURISM:			
Supplies, Repairs and Services:			
Community events	2,000	5,133	(3,133)
Fireworks	28,000	25,000	3,000
Total Supplies, Repairs and Services	30,000	30,133	(133)
TOTAL TOURISM	30,000	30,133	(133)
PUBLIC SAFETY:			
Police Department:			
Personnel:			
Salaries	1,357,094	1,207,463	149,631
Retirement	205,512	185,600	19,912
Longevity pay	5,778	5,466	312
Insurance	316,753	225,388	91,365
Payroll taxes	20,046	20,338	(292)
Total Personnel	1,905,183	1,644,255	260,928

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Office expense	$ 3,000	$ 2,013	$ 987
Supplies	15,800	20,371	(4,571)
Printing	4,081	4,359	(278)
Travel and training	41,550	25,320	16,230
Physicals and evaluations	7,700	1,340	6,360
Publications	10,835	16,439	(5,604)
Dues and memberships	2,465	4,325	(1,860)
Uniforms	22,000	19,673	2,327
Utilities	5,394	7,560	(2,166)
Legal	1,500	-	1,500
Software maintenance	35,184	39,591	(4,407)
Jail fees	500	-	500
Telephone	9,150	11,723	(2,573)
Communications	58,956	59,220	(264)
Consultants and professionals	8,500	5,000	3,500
Maintenance and repair - building	2,330	1,642	688
Maintenance and repair - equipment	8,640	3,646	4,994
Maintenance and repair - vehicles	24,200	35,641	(11,441)
Vehicle fuel	30,000	40,904	(10,904)
Vehicle lease	122,725	140,092	(17,367)
Other	2,299	-	2,299
Total Supplies, Repairs and Services	416,809	438,859	(22,050)
Total Police Department	2,321,992	2,083,114	238,878
Fire Department:			
Contribution for services	1,360,724	1,360,724	-
Total Fire Department	1,360,724	1,360,724	-
TOTAL PUBLIC SAFETY	3,682,716	3,443,838	238,878

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
ANIMAL SERVICES:			
Personnel:			
Salaries	$ 129,447	$ 237,379	$ (107,932)
Longevity pay	-	84	(84)
Retirement	19,417	30,159	(10,742)
Insurance	30,543	25,707	4,836
Payroll taxes	1,913	3,922	(2,009)
Total Personnel	181,320	297,251	(115,931)
Supplies, Repairs and Services:			
Office expense	1,645	821	824
Supplies	19,000	9,835	9,165
Advertising	200	-	200
Travel and training	5,600	-	5,600
Physicals and evaluations	-	117	(117)
Land lease	1,454	1,511	(57)
Software maintenance	3,395	2,212	1,183
Dues and memberships	375	65	310
Uniforms	1,260	840	420
Telephone	1,185	862	323
Consultants and professionals	20,000	6,539	13,461
Utilities	12,000	11,521	479
Maintenance and repair - building	12,200	12,215	(15)
Maintenance and repair - vehicles	2,772	521	2,251
Vehicle fuel	1,800	1,427	373
Total Supplies, Repairs and Services	82,886	48,486	34,400
TOTAL ANIMAL SERVICES	264,206	345,737	(81,531)
COMMUNITY SERVICES:			
Personnel:			
Salaries	98,554	25,413	73,141
Retirement	14,687	5,315	9,372
Insurance	15,406	163	15,243
Payroll taxes	1,439	374	1,065
Total Personnel	130,086	31,265	98,821

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Supplies	$ 1,020	$ 3,189	$ (2,169)
Information technology	15,611	11,207	4,404
Printing	2,850	1,696	1,154
Telephone	820	472	348
Utilities	12,000	14,507	(2,507)
Maintenance and repair - building	1,525	1,817	(292)
Total Supplies, Repairs and Services	33,826	32,888	938
TOTAL COMMUNITY SERVICES	163,912	64,153	99,759
PUBLIC WORKS:			
Streets and Drainage:			
Personnel:			
Salaries	254,955	196,042	58,913
Retirement	38,276	28,760	9,516
Longevity pay	618	618	-
Insurance	89,814	41,490	48,324
Payroll taxes	3,745	3,421	324
Total Personnel	387,408	270,331	117,077
Supplies, Repairs and Services:			
Operating supplies	5,035	12,258	(7,223)
Travel and training	2,061	78	1,983
Uniforms	1,020	1,656	(636)
Telephone	700	1,200	(500)
Equipment rentals	8,000	4,086	3,914
Street lighting	60,000	62,706	(2,706)
Utilities	8,000	5,774	2,226
Engineering	8,000	7,915	85
Information technology	5,800	2,525	3,275
Consultants and professionals	600	57,632	(57,032)

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Maintenance and repair - building	$ 2,600	$ 7,846	$ (5,246)
Maintenance and repair - equipment	9,615	22,252	(12,637)
Maintenance and repair- vehicle	4,580	13,989	(9,409)
Maintenance - signs	6,000	3,529	2,471
Maintenance - trees	2,500	11,500	(9,000)
Vehicle lease	13,771	-	13,771
Vehicle fuel	8,800	8,837	(37)
Total Supplies, Repairs and Services	147,082	223,783	(76,701)
TOTAL PUBLIC WORKS	534,490	494,114	40,376
MUNICIPAL COURT:			
Personnel:			
Salaries	52,450	52,253	197
Retirement	7,801	6,003	1,798
Insurance	11,399	9,379	2,020
Payroll taxes	763	911	(148)
Total Personnel	72,413	68,546	3,867
Supplies, Repairs and Services:			
Supplies	1,950	500	1,450
Travel and training	1,350	-	1,350
Printing	1,165	543	622
Dues and memberships	55	-	55
Software maintenance	3,579	11,000	(7,421)
Legal services	22,000	12,829	9,171
MVBA fees	15,000	9,150	5,850
Municipal judge	14,400	14,400	-
Jury fees	500	200	300
Total Supplies, Repairs and Services	59,999	48,622	11,377
TOTAL MUNICIPAL COURT	132,412	117,168	15,244

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
PARKS AND FACILITIES:			
Personnel:			
Salaries	35,057	-	35,057
Retirement	5,245	-	5,245
Insurance	13,967	-	13,967
Payroll Taxes	516	-	516
Total Personnel	54,785	-	54,785
Supplies, Repairs and Services:			
Operating supplies	1,425	2,786	(1,361)
Telephone	336	-	336
Travel and training	275	-	275
Uniforms	608	-	608
Mowing contract	16,000	15,030	970
Park maintenance	12,000	18,103	(6,103)
Maintenance and repair - building	1,000	1,490	(490)
Maintenance and repair - equipment	950	4,023	(3,073)
Maintenance and repair - vehicle	1,100	4,781	(3,681)
Vehicle fuel	2,500	4,016	(1,516)
Total Supplies, Repairs and Services	36,194	50,229	(14,035)
TOTAL PARKS AND FACILITIES	90,979	50,229	40,750
DEVELOPMENT SERVICES:			
Personnel:			
Salaries	85,161	82,996	2,165
Retirement	13,256	14,495	(1,239)
Longevity pay	630	630	-
Insurance	32,430	29,855	2,575
Payroll taxes	1,301	1,391	(90)
Total Personnel	132,778	129,367	3,411

CITY OF LAKE DALLAS, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT (CONTINUED)
BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget	Actual	Variance Favorable (Unfavorable)
Supplies, Repairs and Services:			
Supplies	$ 2,300	$ 783	$ 1,517
Travel and training	2,000	670	1,330
Printing	100	34	66
Advertising	1,750	-	1,750
Dues and memberships	325	324	1
Telephone	1,000	802	198
Consultants and professionals	40,165	61,726	(21,561)
Software maintenance	4,000	4,000	-
Keep Lake Dallas Beautiful	1,650	868	782
Engineering	15,000	13,435	1,565
Comprehensive zoning ordinance	40,000	-	40,000
Inspection services	30,000	43,059	(13,059)
Health inspections	5,500	8,575	(3,075)
Property abatement	2,000	3,882	(1,882)
Maintenance and repair - vehicles	1,800	1,590	210
Vehicle lease	6,443	7,020	(577)
Vehicle fuel	2,000	1,199	801
Total Supplies, Repairs and Services	156,033	147,967	8,066
TOTAL DEVELOPMENT SERVICES	288,811	277,334	11,477
CAPITAL OUTLAY:			
Capital outlay - information technology	79,700	31,840	47,860
Capital outlay - equipment	19,000	39,747	(20,747)
Capital outlay - vehicles	8,000	-	8,000
Capital outlay - building	43,000	89,580	(46,580)
Capital outlay - parks	15,485	-	15,485
TOTAL CAPITAL OUTLAY	165,185	161,167	4,018
DEBT SERVICE:			
Principal	55,600	56,347	(747)
Interest and fees	4,746	4,030	716
TOTAL DEBT SERVICE	60,346	60,377	(31)
TOTAL EXPENDITURES	$ 6,415,800	$ 6,353,801	$ 61,999

CITY OF LAKE DALLAS, TEXAS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Court Technology Fund	Court Security Fund	Street Maintenance Sales Tax	Hotel Occupancy Tax	Library Donations
ASSETS					
Cash and cash equivalents	$ 13,718	$ 73,916	$ 773,991	$ 274,522	$ 23,859
Receivables:					
Sales tax	-	-	50,393	-	-
Occupancy tax	-	-	-	38,358	-
Other	-	-	25,000	-	-
Prepaid costs	-	-	-	-	-
TOTAL ASSETS	$ 13,718	$ 73,916	$ 849,384	$ 312,880	$ 23,859
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	$ 8	$ -	$ 156,191	$ -	$ -
Due to other funds	-	-	-	-	-
Total Liabilities	8	-	156,191	-	-
Fund Balance:					
Nonspendable	-	-	-	-	-
Restricted	13,710	73,916	693,193	312,880	-
Assigned	-	-	-	-	23,859
Total Fund Balance	13,710	73,916	693,193	312,880	23,859
TOTAL LIABILITIES AND FUND BALANCE	$ 13,718	$ 73,916	$ 849,384	$ 312,880	$ 23,859

Juvenile Case Management Fund	Drug Seizure Fund	Kids N Cops Fund	Forensic Testing	Willow Grove Park Fund	Animal Rescue Fund	Park Improvement Fund
$ 191,858	$ 2,635	$ 5,644	$ 8	$ 129,311	$ 7,289	$ 2,639
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,887	-	-
$ 191,858	$ 2,635	$ 5,644	$ 8	$ 132,198	$ 7,289	$ 2,639
$ -	$ -	$ (73)	$ -	$ 7,820	$ -	$ -
-	-	-	-	-	-	-
-	-	(73)	-	7,820	-	-
-	-	-	-	2,887	-	-
191,858	2,635	-	8	121,491	-	2,639
-	-	5,717	-	-	7,289	-
191,858	2,635	5,717	8	124,378	7,289	2,639
$ 191,858	$ 2,635	$ 5,644	$ 8	$ 132,198	$ 7,289	$ 2,639

CITY OF LAKE DALLAS, TEXAS
COMBINING BALANCE SHEET (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	CLFRF Grant	LEOSE Training Fund	Child Safety Fund	Stormwater Drainage Fund	Halloween Event
ASSETS					
Cash and cash equivalents	$ 1,527,362	$ 5,478	$ 40,903	$ 638,200	$ 3,257
Receivables:					
Sales tax	-	-	-	-	-
Occupancy tax	-	-	-	-	-
Other	-	-	-	66,186	-
Prepaid costs	-	-	-	974	-
TOTAL ASSETS	$ 1,527,362	$ 5,478	$ 40,903	$ 705,360	$ 3,257
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund Balance:					
Nonspendable	-	-	-	974	-
Restricted	1,527,362	5,478	40,903	-	-
Assigned	-	-	-	704,386	3,257
Total Fund Balance	1,527,362	5,478	40,903	705,360	3,257
TOTAL LIABILITIES AND FUND BALANCE	$ 1,527,362	$ 5,478	$ 40,903	$ 705,360	$ 3,257

Christmas Event	Opioid Abatement Fund	Tree Preservation Fund	Total
$ 4,195	$ 9,760	$ 8,555	$ 3,737,100
-	-	-	50,393
-	-	-	38,358
-	-	-	91,186
-	-	-	3,861
$ 4,195	$ 9,760	$ 8,555	$ 3,920,898
$ 17	$ -	$ -	$ 163,963
-	-	-	-
17	-	-	163,963
-	-	-	3,861
-	9,760	8,555	3,004,388
4,178	-	-	748,686
4,178	9,760	8,555	3,756,935
$ 4,195	$ 9,760	$ 8,555	$ 3,920,898

CITY OF LAKE DALLAS, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Court Technology Fund	Court Security Fund	Street Maintenance Sales Tax	Hotel Occupancy Tax	Library Donations
Revenues:					
Taxes	$ -	$ -	$ 288,380	$ 88,834	$ -
Charges for services	-	-	-	-	-
Fines and fees	3,346	4,076	-	-	-
Donations and grants	-	-	-	-	8,124
Interest earned	592	2,741	24,337	8,752	513
Total Revenues	3,938	6,817	312,717	97,586	8,637
Expenditures:					
Tourism	-	-	-	58,894	-
Public safety	-	-	-	-	-
Animal services	-	-	-	-	-
Municipal court	-	1,350	-	-	-
Parks and recreation	-	-	-	-	-
Library	-	-	-	-	2,976
Public works - streets	-	-	328,354	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	1,350	328,354	58,894	2,976
Excess of Revenues over (under) Expenditures	3,938	5,467	(15,637)	38,692	5,661
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	3,938	5,467	(15,637)	38,692	5,661
Fund Balance – October 1 (beginning)	9,772	68,449	708,830	274,188	18,198
Fund Balance – September 30 (ending)	$ 13,710	$ 73,916	$ 693,193	$ 312,880	$ 23,859

Juvenile Case Management Fund	Drug Seizure Fund	Kids N Cops Fund	Forensic Testing	Willow Grove Park Fund	Animal Rescue Fund	Park Improvement Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	118,628	-	-
1,975	-	-	-	-	-	73
-	-	852	-	-	3,242	-
9,851	132	271	-	6,778	356	117
11,826	132	1,123	-	125,406	3,598	190
-	-	-	-	-	-	-
-	-	6,521	-	-	-	-
-	-	-	-	-	10,560	-
-	-	-	-	-	-	-
-	-	-	-	108,559	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	106,304	-	-
-	-	6,521	-	214,863	10,560	-
11,826	132	(5,398)	-	(89,457)	(6,962)	190
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,826	132	(5,398)	-	(89,457)	(6,962)	190
180,032	2,503	11,115	8	213,835	14,251	2,449
$ 191,858	$ 2,635	$ 5,717	$ 8	$ 124,378	$ 7,289	$ 2,639

CITY OF LAKE DALLAS, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	CLFRF Grant	LEOSE Training Fund	Child Safety Fund	Stormwater Drainage Fund	Halloween Event
Revenues:					
Taxes	$ -	$ -	$ -	-	$ -
Charges for services	-	-	-	-	-
Fines and fees	-	-	11,759	346,613	570
Donations and grants	-	3,266	-	-	4,450
Interest earned	111,039	85	775	7,813	-
Total Revenues	111,039	3,351	12,534	354,426	5,020
Expenditures:					
Tourism	-	-	-	-	3,515
Public safety	-	-	-	-	-
Animal services	-	-	-	-	-
Municipal court	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Library	-	-	-	-	-
Public works - streets	336,522	-	-	12,513	-
Capital outlay	122,293	-	-	-	-
Total Expenditures	458,815	-	-	12,513	3,515
Excess of Revenues over (under) Expenditures	(347,776)	3,351	12,534	341,913	1,505
Other Financing Sources (Uses):					
Transfers in (out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	(347,776)	3,351	12,534	341,913	1,505
Fund Balance – October 1 (beginning)	1,875,138	2,127	28,369	363,447	1,752
Fund Balance – September 30 (ending)	$ 1,527,362	$ 5,478	$ 40,903	$ 705,360	$ 3,257

Christmas Event	Opioid Abatement Fund	Tree Preservation Fund	Total
$ -	$ -	$ -	$ 377,214
-	-	-	118,628
-	-	-	368,412
9,265	1,546	-	30,745
-	267	305	174,724
9,265	1,813	305	1,069,723
5,179	-	-	67,588
-	-	-	6,521
-	-	-	10,560
-	-	-	1,350
-	-	-	108,559
-	-	-	2,976
-	-	-	677,389
-	-	-	228,597
5,179	-	-	1,103,540
4,086	1,813	305	(33,817)
			-
			-
-	-	-	-
-	-	-	-
4,086	1,813	305	(33,817)
			-
92	7,947	8,250	3,790,752
$ 4,178	$ 9,760	$ 8,555	$ 3,756,935

CITY OF LAKE DALLAS, TEXAS
DEBT SERVICE FUND
COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2024

	2023	2024
ASSETS		
Cash and cash equivalents	$ 826,033	$ 772,291
Receivables:		
Ad valorem tax	12,192	12,839
TOTAL ASSETS	$ 838,225	$ 785,130
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
Liabilities:		
Due to other funds	$ -	$ -
Total Liabilities	-	-
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	11,552	12,199
Total Deferred Inflows of Resources	11,552	12,199
Fund balance:		
Restricted for debt service	826,673	772,931
Total Fund Balance	826,673	772,931
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 838,225	$ 785,130

CITY OF LAKE DALLAS, TEXAS
DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2024

	2023	2024
REVENUES:		
Taxes:		
Property	$ 336,475	$ 464,842
Interest	24,700	25,739
TOTAL REVENUES	361,175	490,581
EXPENDITURES:		
Debt service:		
Principal retirement	500,000	515,000
Interest and fees	98,276	177,691
TOTAL EXPENDITURES	598,276	692,691
Excess of Revenues over (under) Expenditures	(237,101)	(202,110)
Other Financing Resources (Uses):		
Transfers in	745,799	148,368
Total Other Financing Resources (Uses)	745,799	148,368
Net change in fund balance	508,698	(53,742)
Fund balance, beginning of year	317,975	826,673
Fund balance, end of year	$ 826,673	$ 772,931

CITY OF LAKE DALLAS, TEXAS
BUDGETARY COMPARISON SCHEDULE – DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes (ad valorem)	$ 513,000	$ 513,000	$ 464,842	$ (48,158)
Interest	200	200	25,739	25,539
Total Revenues	513,200	513,200	490,581	(22,619)
Expenditures:				
Principal	475,000	475,000	515,000	(40,000)
Interest and fees	294,123	294,123	177,691	116,432
Total Expenditures	769,123	769,123	692,691	76,432
Excess of Revenues Over (Under) Expenditures	(255,923)	(255,923)	(202,110)	53,813
Other Financing Resources (Uses):				
Transfers in	148,397	148,397	148,368	(29)
Total Other Financing Resources (Uses)	148,397	148,397	148,368	(29)
Net Change in Fund Balance	(107,526)	(107,526)	(53,742)	53,784
Fund Balance – October 1 (beginning)	826,673	826,673	826,673	-
Fund Balance – September 30 (ending)	$ 719,147	$ 719,147	$ 772,931	$ 53,784

Members:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
City of Lake Dallas, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Lake Dallas, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise The City of Lake Dallas, Texas's basic financial statements, and have issued our report dated February 11, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, LLC
Denton, Texas

February 11, 2025

CITY OF LAKE DALLAS, TEXAS
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

I. Summary of Auditor's Results

1. Type of auditor's report issued on the financial statement: Unmodified.

2. Internal control over financial reporting:
   Material weakness(es) identified: None reported
   Significant deficiency(ise) identified that are not considered to be material weaknesses: None reported

3. Noncompliance which is material to the financial statement: None

II. Findings Related to the Financial Statements

None

CITY OF LAKE DALLAS, TEXAS
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

None

STATISTICAL SECTION

CITY OF LAKE DALLAS, TEXAS
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Administration	Public Safety	Animal Services	Public Works - Streets	Municipal Court	Park and Recreation
2015	$ 616,812	$ 2,506,825	$ 135,342	$ 271,980	$ 151,488	$ 78,959
2016	643,477	2,546,566	134,568	473,678	156,230	146,940
2017	692,398	2,517,874	135,724	313,000	196,666	103,663
2018	733,677	2,499,673	200,530	599,152	190,713	182,566
2019	724,973	2,501,996	185,787	383,435	146,345	152,998
2020	769,056	2,616,986	228,539	727,070	137,256	148,415
2021	1,167,877	2,657,488	202,457	546,667	127,296	179,200
2022	851,571	2,870,725	243,853	506,798	105,853	180,705
2023	1,015,073	3,328,546	220,193	695,215	131,638	113,004
2024	1,407,272	3,450,359	356,297	1,171,503	118,518	158,788

Development Services	Community Services	Community Relations	Capital Outlay	Debt Service	Total
$ 159,082	$ 37,778	$ 114,479	$ 380,969	$ 500,482	$ 4,954,196
169,953	152,428	112,514	239,049	446,428	5,221,831
278,219	154,505	99,410	698,926	657,921	5,848,306
298,061	188,743	-	123,962	753,489	5,770,566
259,072	178,679	-	412,541	641,273	5,587,099
277,080	215,413	-	1,021,070	761,458	6,902,343
392,127	259,195	-	428,203	745,611	6,706,121
464,682	247,860	-	94,757	739,727	6,306,531
235,108	82,026	-	93,788	671,549	6,586,140
277,334	67,129	-	1,056,732	753,068	8,817,000

CITY OF LAKE DALLAS, TEXAS
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Taxes	License and Permits	Charges for Services	Fines and Fees	Interest	Donations/ Grants
2015	$3,778,284	$ 102,466	$ 291,848	$628,668	$ 1,349	$ 12,738
2016	3,895,843	129,163	287,364	560,921	8,024	110,509
2017	4,369,274	205,472	335,601	415,603	18,375	48,340
2018	4,472,594	145,356	391,448	321,732	39,727	61,556
2019	4,770,626	158,009	350,887	488,975	64,617	133,812
2020	5,076,512	151,538	359,777	450,250	39,821	507,219
2021	5,209,079	165,250	393,391	285,125	2,338	1,158,086
2022	5,699,396	522,194	426,661	181,925	43,370	1,125,434
2023	6,038,103	157,266	425,915	561,073	339,930	131,913
2024	6,435,587	133,493	427,666	515,604	618,740	422,008

Miscellaneous	Total
$ 14,462	$4,829,815
52,212	5,044,036
72,502	5,465,167
50,490	5,482,903
187,304	6,154,230
35,461	6,620,578
10,266	7,223,535
34,103	8,033,083
17,308	7,671,508
85,897	8,638,995

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CITY OF LAKE DALLAS, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	(1) Property	Sales	Franchise	Hotel Occupancy	Mixed Beverage	Total
2015	$2,510,163	$ 774,987	$401,826	$ 72,014	$ 19,294	$3,778,284
2016	2,528,297	880,781	393,831	73,259	19,675	3,895,843
2017	2,703,316	1,170,140	402,736	71,902	21,180	4,369,274
2018	2,926,281	1,016,232	424,586	84,978	20,517	4,472,594
2019	3,149,729	1,135,016	429,563	32,321	23,997	4,770,626
2020	3,337,939	1,261,783	449,816	3,611	23,363	5,076,512
2021	3,456,922	1,283,352	422,987	17,110	28,708	5,209,079
2022	3,539,846	1,468,356	429,126	228,466	33,602	5,699,396
2023	3,821,632	1,633,536	472,547	75,617	34,771	6,038,103
2024	4,143,017	1,730,277	441,296	88,834	32,163	6,435,587

(1) Includes penalties and interest.

CITY OF LAKE DALLAS, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Total Levy	Current Tax Collections	Percentage Of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Ratio Of Total Collections To Levy
2015	$2,494,907	$2,469,998	99.00%	$ 14,017	$2,484,015	99.56%
2016	2,531,786	2,503,074	98.87	12,260	2,515,334	99.35
2017	2,692,296	2,662,593	98.90	5,597	2,668,190	99.10
2018	2,897,846	2,868,579	98.99	34,860	2,903,439	100.19
2019	3,130,174	3,103,355	99.14	28,107	3,131,462	100.04
2020	3,339,760	3,316,915	99.32	12,398	3,329,313	99.69
2021	3,438,390	3,408,789	99.14	8,057	3,416,846	99.37
2022	3,540,310	3,505,507	99.02	24,052	3,529,559	99.70
2023	3,785,949	3,749,010	99.02	45,175	3,794,185	101.20
2024	4,141,508	4,102,513	99.06	16,416	4,118,929	99.45

Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Levy
$ 79,858	3.20%
95,117	3.76
97,628	3.63
89,274	3.08
83,205	2.66
89,143	2.67
99,369	2.89
111,111	3.14
119,586	3.16
128,223	3.10

CITY OF LAKE DALLAS, TEXAS
RATIO TO ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL LONG-TERM DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES (1)
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Principal	Interest and Fees	Total Debt Service	Total (1) Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures
2015	$325,000	$ 175,482	$500,482	$ 4,954,196	10.10%
2016	280,000	166,428	446,428	5,221,831	8.55
2017	500,000	157,921	657,921	5,848,306	11.25
2018	561,372	119,738	681,110	5,770,566	11.80
2019	454,011	114,144	568,155	5,542,099	10.25
2020	606,330	155,128	761,458	6,121,275	12.44
2021	641,303	104,308	745,611	6,511,614	11.45
2022	646,867	92,860	739,727	6,288,817	11.76
2023	449,369	172,180	671,549	6,490,702	10.35
2024	571,347	181,721	753,068	7,760,268	9.70

(1) Excludes Capital Projects Fund.

AGENDA ITEM 9

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 13, 2025**

Excusing Councilmember's Bleau Absence

DESCRIPTION:

Consider and take appropriate action to excuse Councilmember's Bleau absence from the October 24, 2024, regular meeting.

BACKGROUND INFORMATION:

Lake Dallas Municipal Code Section 2.53 requires that the City Council take up the absence of a councilmember and vote to determine if the absence is excused. Councilmember's Bleau was absent due to work from the October 24, 2024 council meeting.

FINANCIAL IMPACT:

None

RECOMMENDED MOTIONS:

Motion to approve or deny Councilmember's Bleau absence from the October 24, 2024, regular meeting.

ATTACHMENT(S):

None

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 13, 2025**

Excusing Mayor Nolan Absence

DESCRIPTION:

Consider and take appropriate action to excuse Mayor Nolan's absence from the November 14, 2024, regular meeting.

BACKGROUND INFORMATION:

Lake Dallas Municipal Code Section 2.53 requires that the City Council take up the absence of a councilmember and vote to determine if the absence is excused. Mayor Nolan was absent because she was respresnting the City of Lake Dallas at the Little Elm Verterans Day Dinner.

FINANCIAL IMPACT:

None

RECOMMENDED MOTIONS:

Motion to approve or deny Mayor Nolan absence from the November 14, 2024, regular meeting.

ATTACHMENT(S):

None

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 13, 2025**

Excusing Councilmember's Evans Absence

DESCRIPTION:

Consider and take appropriate action to excuse Councilmember's Evans absence from the February 13, 2025, regular meeting.

BACKGROUND INFORMATION:

Lake Dallas Municipal Code Section 2.53 requires that the City Council take up the absence of a councilmember and vote to determine if the absence is excused. Councilmember's Evans was absent due to being out of town.

FINANCIAL IMPACT:

None

RECOMMENDED MOTIONS:

Motion to approve or deny Councilmember's Evans absence from the Febrary 13, 2025, regular meeting.

ATTACHMENT(S):

None

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 13, 2025**

Excusing Councilmember's Vrba Absence

DESCRIPTION:

Consider and take appropriate action to excuse Councilmember's Vrba absence from the February 27, 2025, regular meeting.

BACKGROUND INFORMATION:

Lake Dallas Municipal Code Section 2.53 requires that the City Council take up the absence of a councilmember and vote to determine if the absence is excused. Councilmember's Vrba was absent due to a family function.

FINANCIAL IMPACT:

None

RECOMMENDED MOTIONS:

Motion to approve or deny Councilmember's Vrba absence from the February 27, 2025, regular meeting.

ATTACHMENT(S):

None

AGENDA ITEM 13

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary, TRMC, MMC **March 13, 2025**

APPOINTMENT OF PLANING AND ZONING COMMISSIONERS

DESCRIPTION:

Consider and Act on a Resolution appointing members to various positions on the Planning and Zoning Commission.

BACKGROUND INFORMATION:

There are four places on the Planning and Zoning Commission whose terms are expiring at the end of September: Place 2, Place 4, and Alternate 2. There is also presently a vacancy in Place 3 with an unexpired term ending September 30, 2025. Therefore, there are a total of four (4) appointments to be made on the Commission.

Current Board Members	Place	Term
Layne Cline	Member, Place 1	September 30, 2025
Sam Park	**Member, Place 2**	**September 30, 2024 (Expiring)**
Vacant	**Member, Place 3**	**September 30, 2025**
Cheryl McClain	**Member, Place 4**	**September 30, 2024**
Melody Parlett	Member, Place 5	September 30, 2025
Vacate	Alternate 1	September 30, 2023
Vacate	**Alternate 2**	**September 30, 2024**

The Planning and Zoning Commission has recommended the appointment of Mr. David James to Place 3 of the Planning and Zoning Board. Mr. Sam Park has chosen not to seek reappointment and will allow his term to expire. Staff is presenting Mrs. Cheryl McClain's application for reappointment, along with the appointment of Mrs. Jayme Potter, without a formal recommendation from the Board. This is due to the fact that the Board will convene after this meeting, and we would like to schedule a training session with the members during the March meeting.

RECOMMENDED MOTIONS:

I make a motion approve a resolution appointing _____, Place 2, _____Place 3 and _____, Place 4 to the Planning and Zoning Commission

ATTACHMENT(S):

1. Application for Boards and Commissions: James David
2. Application for Boards and Commissions: Jayme Potter
3. Application for Boards and Commissions: Cheryl McClain
4. Resolution

CITY OF LAKE DALLAS, TEXAS
RESOLUTION NO. 2025-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, APPOINTING MEMBERS TO VARIOUS POSITIONS ON THE PLANNING AND ZONING COMMISSION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Planning and Zoning Commission has a vacancy in Places 2, 4, and Alternate 2 as the result terms that ended September 30, 2024; and

WHEREAS, there is a vacancy in Place 3 and Alternate 1 on the Planning and Zoning Commission with an unexpired term ending September 30, 2025; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, finds it to be in the public interest to make appointments to fill such vacancies.

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

SECTION 1. The following is hereby appointed to the following position on the Planning and Zoning Commission for term ending as stated below and until her successors is appointed and qualified:

Name	**Position**	**Term Expiration**
	Place 2	September 30, 2026
	Place 3	September 30, 2025
	Place 4	September 30, 2026
	Alt. Place 1	September 30, 2025
	Alt. Place 2 (if needed)	September 30, 2026

SECTION 2. This Resolution shall take effect immediately upon passage.

PASSED AND APPROVED this the 13th day of March 2025.

APPROVED:

_____
Andi Nolan, Mayor

ATTEST:

_____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM

_____
Joseph J. Gorfida, Jr., City Attorney

AGENDA ITEM 14

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary, TRMC, MMC **March 13, 2025**

Lake Dallas Community Development Corporation Board Appointments

DESCRIPTION:

Consider and Act on a recommendation for appointing members to various positions on the Board of Directors of the Lake Dallas Community Development Corporation.

BACKGROUND INFORMATION:

There are four places whose terms are expiring at the end of September: Place 1, Place 3, Place 5, and Place 7. Consequently, the Council can make up to four (4) appointments to the Board.

The CDC Board recommends the appointment of Megan Ray, Place 1, Rick Lewelling, Place 3, Cheryl McClain, Place 5 and Rudy Vrba, Place 7.
The current board membership and their term ending dates are as follows:

Current Board Members	Place	Term
Megan Ray	**Member, Place 1**	**September 30, 2024**
Terry Tuck	Member, Place 2	September 30, 2025
Rick Lewelling	**Member, Place 3**	**September 30, 2024**
Francesco Murga	Member, Place 4	September 30, 2025
Evan Huff	**Member, Place 5**	**September 30, 2024**
Mike Mayberry	Member, Place 6	September 30, 2025
Rudy Vrba	**Member, Place 7**	**September 30, 2024**

RECOMMENDED MOTIONS:

I move to approve a Resolution appointing of _____, Place 1, _____Place 3, _____, Place 5 and _____, Place 7 on the Board of Directors of the Lake Dallas Community Development Corporation.

ATTACHMENT(S):

1. Application Vrba, McClain, Lewelling, Ray, Huff

CITY OF LAKE DALLAS, TEXAS
RESOLUTION NO. 2025-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS APPOINTING MEMBERS TO THE BOARD OF DIRECTORS OF THE LAKE DALLAS COMMUNITY DEVELOPMENT CORPORATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, appointments to vacancies on the City's various Boards, Commissions and Committees are made each year for terms effective on October 1; and

WHEREAS, the Board of Directors of the Lake Dallas Community Development Corporation has four (4) vacancies as the result of resignations or completion of terms that need to be filled; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, finds it to be in the public interest to make an appointment to fill said vacancies.

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

SECTION 1. The following are hereby appointed to the following positions on the Board of Directors of the Lake Dallas Community Development Corporation with terms ending as follows:

Name	Position	Term Expiration
	Place 1	September 30, 2026
	Place 3	September 24, 2026
	Place 5	September 30, 2026
	Place 7	September 30, 2026

SECTION 2. This Resolution shall take effect immediately upon passage.

PASSED AND APPROVED this the 13th day of March 2025.

_____
Andi Nolan, Mayor

ATTEST:

_____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM

_____
Joseph J. Gorfida, Jr., City Attorney

Fiscal Year End Report
As of September 30, 2024

City of Lake Dallas
Monthly Financial Summary
September 2024

This report represents the unaudited financials for Fiscal Year 2024.

General Fund	Original Budget	Current Month	Year to Date	YTD %
Revenues	6,504,539	280,698	6,901,899	106.11%
Expenditures	6,415,800	784,182	6,581,166	102.58%
Net	**88,739**	**781,445**	**320,733**	

The fiscal year-to-date total revenues and expenditures are $6,901,899 and $6,581,166 respectively. They represent 106.11% and 102.58% of the budget.

Property Tax Revenues received year-to-date are $3,678,142 for General Fund operations and $460,145 for Debt Service. Fiscal Year to date, The General Fund property tax collected represents 99.48% of budget.

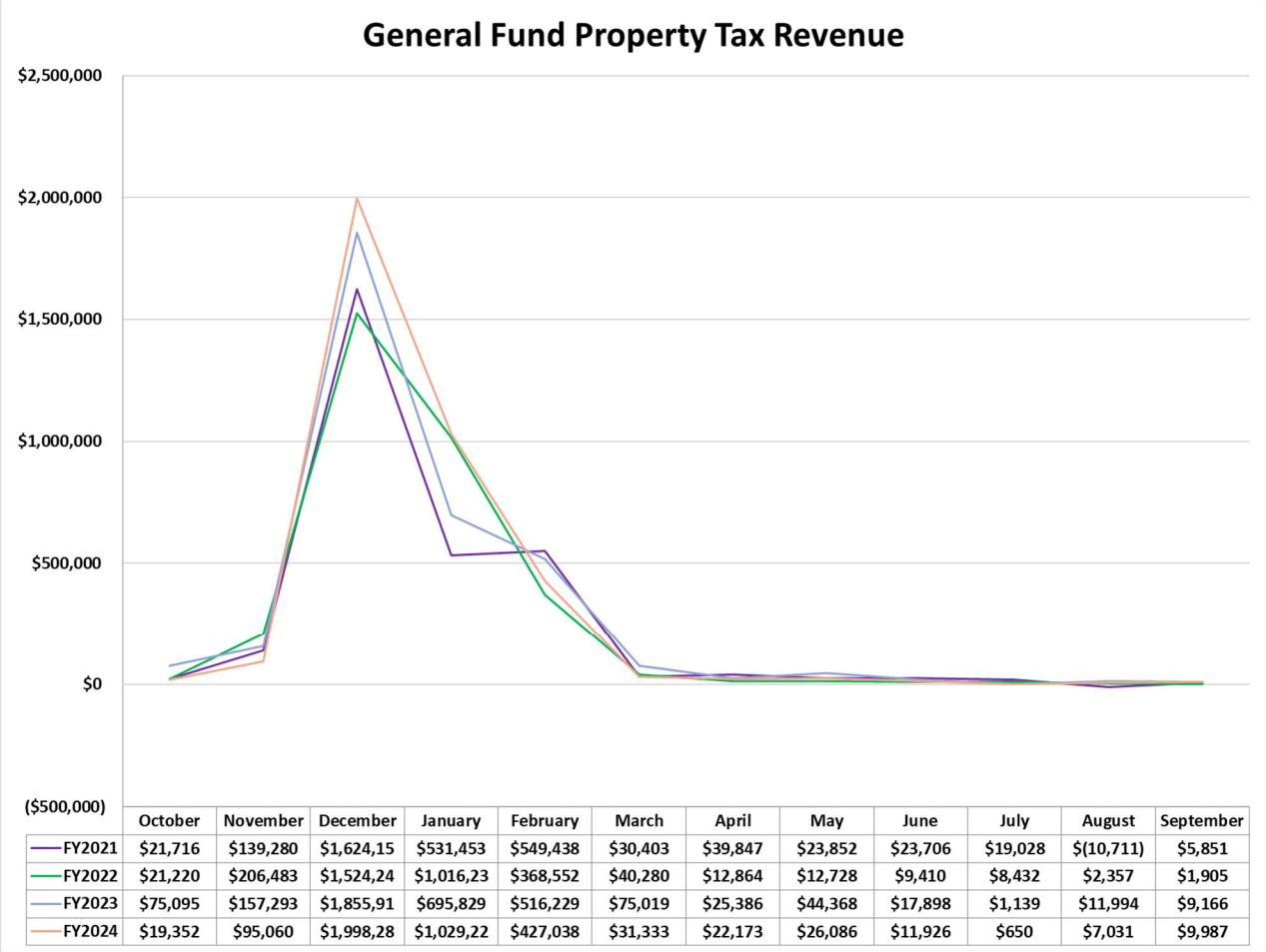
Sales Tax Revenue received for fiscal year 2024 totals $2,307,036. Of this total, the General Fund received $1,153,518 for General Operations; $288,379 for property tax reduction; $288,379 for Road Maintenance and Repair and $576,759 for the Community Development Corporation. As of the end of the fiscal year, sales tax revenue collected is 105.83% of budget

The General Fund has the following cash and investments available as of September 30, 2024:

General Fund Investments	$3,296,313
Cash at Bank	$ 693,016
Total Cash and Investments	**$3,989,329**

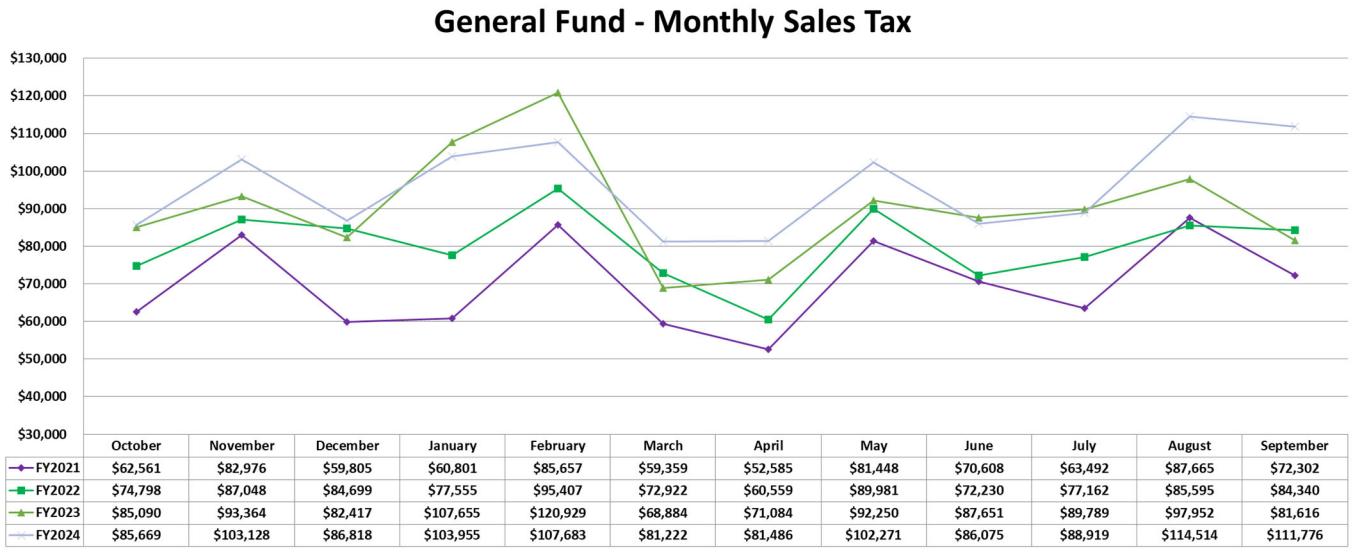
City of Lake Dallas
General Fund Property Tax Revenue

	FY2021	FY2022	FY2023	FY2024
October	$ 21,716	$ 21,220	$ 75,095	$ 19,352
November	$ 139,280	$ 206,483	$ 157,293	$ 95,060
December	$ 1,624,159	$ 1,524,249	$ 1,855,918	$ 1,998,281
January	$ 531,453	$ 1,016,230	$ 695,829	$ 1,029,226
February	$ 549,438	$ 368,552	$ 516,229	$ 427,038
March	$ 30,403	$ 40,280	$ 75,019	$ 31,333
April	$ 39,847	$ 12,864	$ 25,386	$ 22,173
May	$ 23,852	$ 12,728	$ 44,368	$ 26,086
June	$ 23,706	$ 9,410	$ 17,898	$ 11,926
July	$ 19,028	$ 8,432	$ 1,139	$ 650
August	$ (10,711)	$ 2,357	$ 11,994	$ 7,031
September	$ 5,851	$ 1,905	$ 9,166	$ 9,987
Total	**$2,998,021**	**$3,224,709**	**$ 3,485,334**	**$ 3,678,142**



City of Lake Dallas
General Fund Sales Tax Revenue

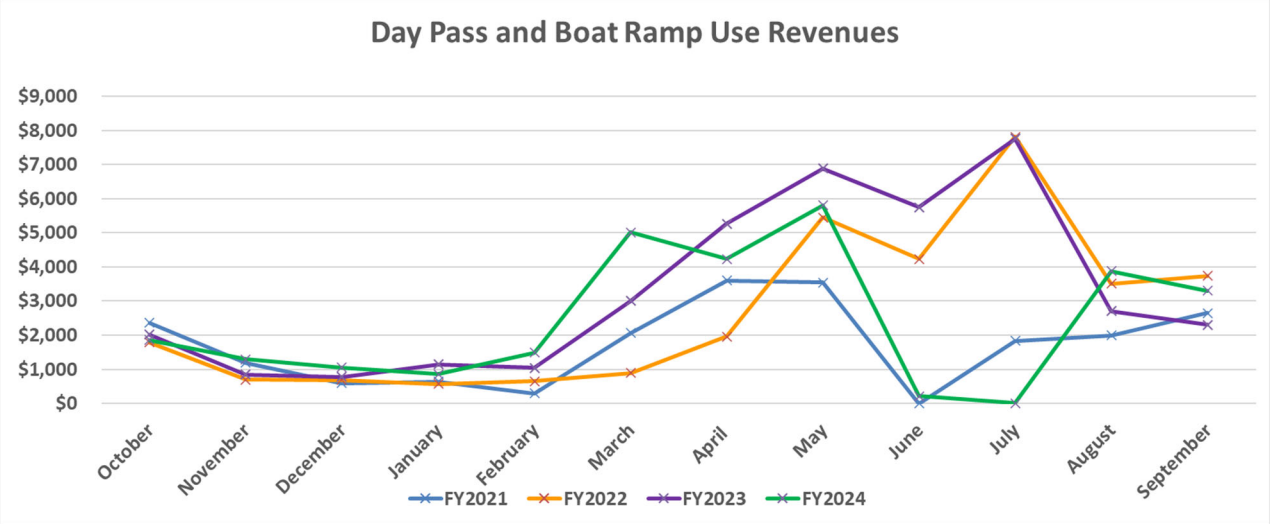
	FY2021	FY2022	FY2023	FY2024
October	$ 62,561	$ 74,798	$ 85,090	$ 85,669
November	$ 82,976	$ 87,048	$ 93,364	$ 103,128
December	$ 59,805	$ 84,699	$ 82,417	$ 86,818
January	$ 60,801	$ 77,555	$ 107,655	$ 103,955
February	$ 85,657	$ 95,407	$ 120,929	$ 107,683
March	$ 59,359	$ 72,922	$ 68,884	$ 81,222
April	$ 52,585	$ 60,559	$ 71,084	$ 81,486
May	$ 81,448	$ 89,981	$ 92,250	$ 102,271
June	$ 70,608	$ 72,230	$ 87,651	$ 86,075
July	$ 63,492	$ 77,162	$ 89,789	$ 88,919
August	$ 87,665	$ 85,595	$ 97,952	$ 114,514
September	$ 72,302	$ 84,340	$ 81,616	$ 111,776
Total	**$ 839,259**	**$ 962,296**	**$1,078,682**	**$1,153,518**



City of Lake Dallas
Willow Grove Park
Day Pass and Boat Ramp

Day Pass and Boat Ramp

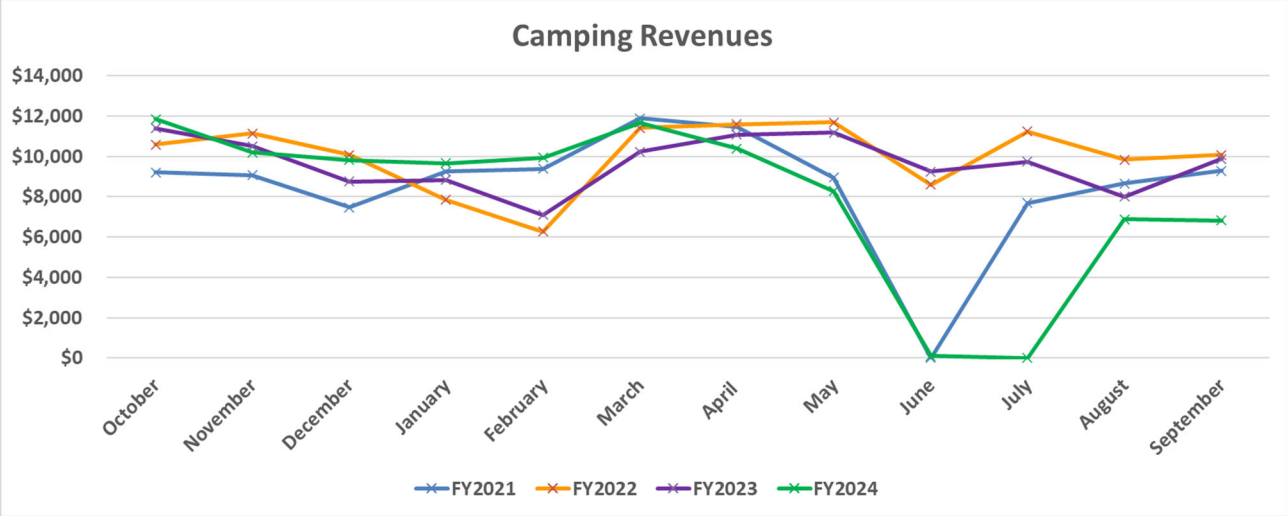
	FY2021	FY2022	FY2023	FY2024
October	$2,365	$1,785	$2,015	$1,854
November	1,185	697	850	1,291
December	596	685	780	1,049
January	640	565	1,139	858
February	290	645	1,035	1,489
March	2,060	890	3,007	5,009
April	3,597	1,960	5,266	4,236
May	3,548	5,447	6,882	5,801
June	1	4,237	5,742	212
July	1,830	7,817	7,755	5
August	1,996	3,511	2,709	3,872
September	2,648	3,735	2,304	3,305
Total	**$20,756**	**$31,974**	**$39,484**	**$28,981**



City of Lake Dallas
Willow Grove Park
Camping

Camping

	FY2021	FY2022	FY2023	FY2024
October	$9,208	$10,588	$11,389	$11,857
November	9,082	11,151	10,511	10,202
December	7,485	10,079	8,753	9,816
January	9,242	7,847	8,845	9,664
February	9,391	6,277	7,106	9,944
March	11,897	11,413	10,233	11,683
April	11,475	11,588	11,075	10,384
May	8,953	11,698	11,188	8,281
June	11	8,594	9,249	103
July	7,695	11,233	9,740	-
August	8,653	9,838	8,011	6,885
September	9,284	10,088	9,873	6,829
Total	**$102,376**	**$120,394**	**$115,973**	**$95,648**



City of Lake Dallas
Investments as of September 30, 2024

Fund	Account Name	Book Value 9/30/2024
	TEXPOOL	
1	General Investment Fund	3,191,585.28
1	GF Capital Improvement Unrestricted	104,727.68
4	Debt Service I & S	227,865.49
20	Road Repair and Maintenance Fund	531,372.87
34	Park Improvement Fee	2,306.36
60	GF Capital Projects Fund	626,369.64
	TOTALS	***4,684,227.32***
	LOGIC	
11	Community Development Corporation	242,355.90
28	Kids N Cops	3,412.42
27	Seized Funds	1,532.43
31	Willow Grove Park	148,834.96
32	Animal Rescue	6,710.84
23	Municipal Court Building Security	51,643.15
25	Municipal Court Child Safety	10,805.30
22	Municipal Court Technology	10,135.13
26	Municipal Court Juvenile Case Mgmt	189,482.60
24	Police Department LEOSE	1,609.30
62	Series 2023 CO & Revenue Bond	3,186,818.26
41	Tree Preservation Fund	8,305.04
40	Opioid Abatement Fund	7,266.94
37	Stormwater Drainage Fund	207,813.38
	TOTALS	**4,076,725.65**
	TEXSTAR	
21	Hotel Occupancy Tax	211,235.14
33	Library Donations	9,943.14
	TOTALS	***221,178.28***
	TEXASCLASS	
36	CSLFRF Grant Fund	2,068,520.71
	TOTAL of Funds Invested	***$11,050,651.96***

Lake Dallas Community Development Corporation
Monthly Financial Summary
September 2024

This report represents operations for Fiscal Year 2024.

CDC Fund	Original Budget	Current Month	Year to Date	YTD %
Revenues	504,000	777,599	1,443,263	286.36%
Expenditures	379,297	498,931	1,183,315	311.98%
Net	**124,703**	**278,668**	**259,948**	

The year-to-date total revenues and expenditures for Lake Dallas Community Development Corporation are $1,443,263 and $1,183,315 respectively. They represent 286.36% and 311.98% of the budget due to agreements approved during the fiscal year.

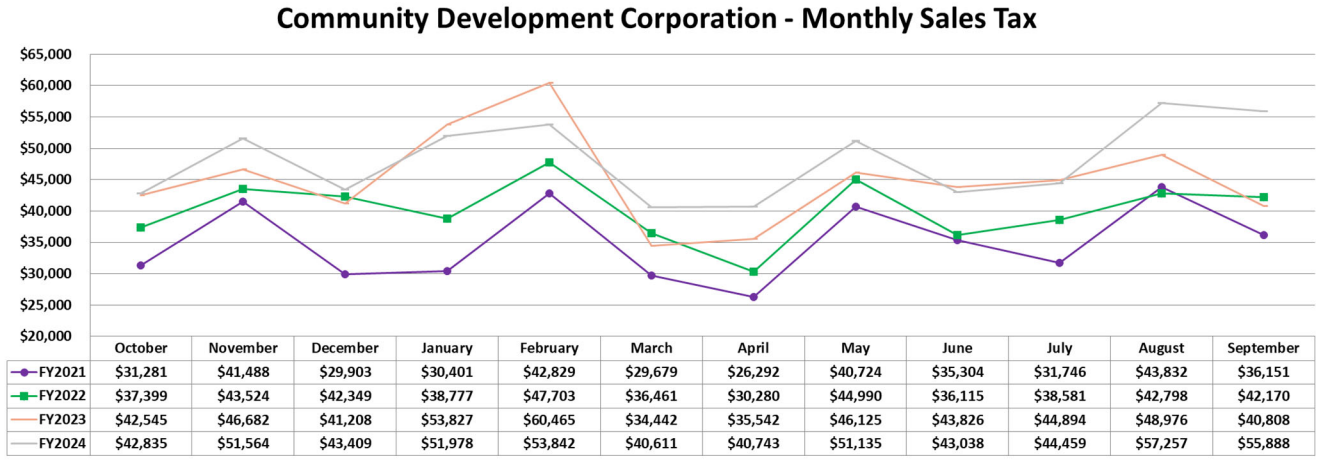
Sales Tax Revenue received for fiscal year 2024 totals $576,759 or 115.35% of budget.

Community Development Corporation has the following cash and investments available as of September 30, 2024.

CDC Investments	$242,356
CDC Cash at Bank	$230,618
Total Cash and Investments	**$472,974**

City of Lake Dallas
Community Development Corporation
Sales Tax Revenue

	FY2021	FY2022	FY2023	FY2024
October	$ 31,281	$ 37,399	$ 42,545	$ 42,835
November	$ 41,488	$ 43,524	$ 46,682	$ 51,564
December	$ 29,903	$ 42,349	$ 41,208	$ 43,409
January	$ 30,401	$ 38,777	$ 53,827	$ 51,978
February	$ 42,829	$ 47,703	$ 60,465	$ 53,842
March	$ 29,679	$ 36,461	$ 34,442	$ 40,611
April	$ 26,292	$ 30,280	$ 35,542	$ 40,743
May	$ 40,724	$ 44,990	$ 46,125	$ 51,135
June	$ 35,304	$ 36,115	$ 43,826	$ 43,038
July	$ 31,746	$ 38,581	$ 44,894	$ 44,459
August	$ 43,832	$ 42,798	$ 48,976	$ 57,257
September	$ 36,151	$ 42,170	$ 40,808	$ 55,888
Total	**$ 419,630**	**$ 481,147**	**$ 539,340**	**$ 576,759**



Budget Details
Revenues and Expenditures
As of September 30, 2024

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget
For General Fund (01)
For the Fiscal Period 2024-13 Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
Undefined Sub-Type Revenues						
01-00-41006	Property Taxes-Current	$ 3,486,771.00	$ 3,421,588.35	$ 3,661,480.00	$ 3,642,367.58	0.52%
01-00-41007	Property Taxes-Delinquent	14,000.00	40,309.59	17,000.00	14,461.85	14.93%
01-00-41009	Property Taxes-P & I	6,000.00	23,258.87	8,000.00	21,345.08	(166.81%)
01-00-42108	Sales Tax-General	1,031,000.00	1,089,024.19	1,090,000.00	1,153,518.00	(5.83%)
01-00-42110	Sales Tax-Mixed Beverage	29,000.00	34,771.78	34,000.00	32,162.66	5.40%
01-00-42116	Sales Tax - Property Tax Reduction	236,900.00	272,256.05	275,000.00	288,379.52	(4.87%)
01-00-44214	Franchise Fees - ATMOS	48,000.00	71,901.80	60,000.00	63,045.06	(5.08%)
01-00-44215	Franchise Fees - Century Tel	2,800.00	2,239.34	2,000.00	322.55	83.87%
01-00-44216	Franchise Fees - Oncor	215,000.00	232,030.11	210,000.00	236,197.76	(12.48%)
01-00-44217	Franchise Fees - Charter Communicati	54,000.00	61,823.87	52,000.00	38,934.84	25.13%
01-00-44218	Franchise Fees - Republic Services	110,000.00	98,703.07	95,000.00	90,672.71	4.56%
01-00-44219	Franchise Fees - Miscellaneous	2,000.00	5,849.09	2,000.00	2,689.41	(34.47%)
01-00-45318	Animal Services-Corinth	1,000.00	0.00	0.00	780.00	0.00%
01-00-45320	Animal Services	10,000.00	12,280.00	8,000.00	15,779.00	(97.24%)
01-00-45321	Application Fees - Admin/PZ/BOA	0.00	0.00	1,500.00	1,070.00	28.67%
01-00-45322	Permits - Mobile Home	400.00	4,078.50	500.00	2,765.00	(453.00%)
01-00-45323	Fees - Health Department	18,000.00	17,100.00	17,000.00	18,770.00	(10.41%)
01-00-45324	Permits - Building New Residental	70,000.00	75,109.35	50,000.00	63,910.83	(27.82%)
01-00-45325	Licenses - Beer/Wine/Liquor	2,000.00	60.00	2,000.00	1,217.50	39.13%
01-00-45326	Permits - Alarms	5,000.00	3,850.83	4,500.00	3,306.73	26.52%
01-00-45328	Permits - Other	11,000.00	33,982.53	10,000.00	15,160.26	(51.60%)
01-00-45329	Permits- New Commercial	10,000.00	0.00	10,000.00	0.00	100.00%
01-00-45330	Permits-Food Trucks	200.00	130.00	100.00	85.00	15.00%
01-00-45350	Permits - Business	2,000.00	2,000.00	2,000.00	2,750.00	(37.50%)
01-00-45351	Registration - Contractor	11,000.00	10,706.75	11,000.00	9,831.75	10.62%
01-00-45353	Plan Review	15,000.00	9,544.11	8,000.00	11,590.88	(44.89%)
01-00-45463	Rentals - Parks	500.00	40.00	200.00	100.00	50.00%
01-00-45464	Fees- Vendors	1,000.00	2,960.00	300.00	2,115.00	(605.00%)
01-00-45465	Fees - Entry	1,000.00	290.00	200.00	190.00	5.00%
01-00-45467	Sponsorships - Events	5,000.00	22,420.00	10,000.00	22,500.00	(125.00%)
01-00-45473	Police Reports	500.00	704.00	600.00	3,035.00	(405.83%)
01-00-45474	Rental Fees - Community Room	500.00	385.00	0.00	0.00	0.00%
01-00-45802	Fire Station Rental Income	47,804.00	47,704.00	48,760.00	48,760.17	0.00%
01-00-46233	Library Fines	2,000.00	1,588.95	0.00	1,370.04	0.00%
01-00-46330	Court Fines/Bonds	150,000.00	122,268.27	135,000.00	114,199.82	15.41%
01-00-46331	Admnistractive Fees	6,000.00	18,187.25	5,000.00	13,688.07	(173.76%)
01-00-46332	Arrest/Warrant/Fees	8,000.00	7,934.80	8,000.00	9,136.00	(14.20%)
01-00-46337	MVBA Collections	16,000.00	9,606.72	14,000.00	9,546.40	31.81%
01-00-46339	Omni/City	1,000.00	424.44	500.00	360.00	28.00%
01-00-47476	Interest Income - General FD	1,000.00	167,729.25	73,000.00	216,693.79	(196.84%)
01-00-48000	Community Services Program Fees	0.00	0.00	1,000.00	0.00	100.00%
01-00-48234	Library Memberships	1,000.00	1,146.50	0.00	1,059.15	0.00%
01-00-48461	SRO Reimbursement	72,296.00	73,469.00	150,000.00	76,709.00	48.86%
01-00-48468	Fireworks	20,000.00	0.00	11,000.00	0.00	100.00%

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget
For General Fund (01)
For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-00-48475 Other Revenue	10,000.00	3,659.55	3,000.00	4,888.36	(62.95%)
01-00-48476 Insurance Proceeds	0.00	13,647.52	0.00	77,532.72	0.00%
01-00-48480 Sale of Assets	20,000.00	42,389.48	10,000.00	235,475.00	(2254.75%)
01-00-49403 Trf from CDC - Parks	80,000.00	80,000.00	80,000.00	80,000.00	0.00%
01-00-49404 Admin Fees - Willow Grove Park	20,000.00	20,000.00	40,000.00	40,000.00	0.00%
01-00-49600 Transfer In	0.00	0.00	283,000.00	213,426.04	24.58%
Total Undefined Sub-Type Revenues	**5,854,671.00**	**6,159,152.91**	**6,504,640.00**	**6,901,898.53**	**(6.11%)**
Total Revenues	**5,854,671.00**	**6,159,152.91**	**6,504,640.00**	**6,901,898.53**	**(6.11%)**
Total General Fund Revenues	**$ 5,854,671.00**	**$ 6,159,152.91**	**$ 6,504,640.00**	**$ 6,901,898.53**	**(6.11%)**
Expenditures					
Events Expenditures					
Supplies Expenditures					
01-05-52221 Community Events	$ 5,000.00	$ 4,423.45	$ 2,000.00	$ 5,505.73	(175.29%)
Total Supplies Expenditures	**5,000.00**	**4,423.45**	**2,000.00**	**5,505.73**	**(175.29%)**
Contractual Services Expenditures					
01-05-53350 Fireworks	25,000.00	24,999.99	28,000.00	24,999.00	10.72%
Total Contractual Services Expenditures	**25,000.00**	**24,999.99**	**28,000.00**	**24,999.00**	**10.72%**
Total Events Expenditures	**30,000.00**	**29,423.44**	**30,000.00**	**30,504.73**	**(1.68%)**
City Council Expenditures					
Supplies Expenditures					
01-07-52000 Office Supplies	300.00	0.00	300.00	204.92	31.69%
01-07-52204 Uniforms	600.00	488.60	600.00	0.00	100.00%
01-07-52206 Travel & Training	5,400.00	6,730.52	1,920.00	1,452.49	24.35%
01-07-52207 Dues & Memberships	3,675.00	2,463.58	5,675.00	6,074.42	(7.04%)
01-07-52212 Flowers/Gifts/Plaques	300.00	128.81	300.00	646.25	(115.42%)
01-07-52214 Legislative	3,420.00	2,121.61	0.00	0.00	0.00%
Total Supplies Expenditures	**13,695.00**	**11,933.12**	**8,795.00**	**8,378.08**	**4.74%**
Total City Council Expenditures	**13,695.00**	**11,933.12**	**8,795.00**	**8,378.08**	**4.74%**
Development Services Expenditures					
Personnel & Benefits Expenditures					
01-08-51000 Salaries-Full Time	80,642.00	83,312.47	83,061.00	80,199.52	3.45%
01-08-51101 Overtime	2,000.00	1,928.42	2,100.00	2,796.86	(33.18%)
01-08-51104 Longevity	618.00	486.00	630.00	630.00	0.00%
01-08-51105 FICA/Medicare Tax	1,208.00	1,211.65	1,281.00	1,139.59	11.04%
01-08-51106 Unemployment Tax	324.00	35.03	20.00	251.29	(1156.45%)
01-08-51107 Worker's Compensation	560.00	235.44	601.00	210.87	64.91%
01-08-51108 Group Health Insurance	37,007.00	26,060.47	31,829.00	29,644.35	6.86%
01-08-51109 Retirement/TMRS	12,493.00	14,536.59	13,256.00	12,852.44	3.04%
01-08-51111 Physicals & Evaluations	165.00	0.00	165.00	0.00	100.00%

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Personnel & Benefits Expenditures	**135,017.00**	**127,806.07**	**132,943.00**	**127,724.92**	**3.93%**
Supplies Expenditures					
01-08-52000 Office Supplies	600.00	47.42	600.00	101.31	83.12%
01-08-52201 Operating Supplies	400.00	147.50	300.00	141.50	52.83%
01-08-52202 Postage & Shipping	700.00	700.00	700.00	434.99	37.86%
01-08-52203 Printing	100.00	24.90	100.00	33.99	66.01%
01-08-52204 Uniforms	200.00	93.50	300.00	104.99	65.00%
01-08-52205 Advertising	1,750.00	65.60	1,750.00	0.00	100.00%
01-08-52206 Travel & Training	2,000.00	20.00	2,000.00	670.00	66.50%
01-08-52207 Dues & Memberships	800.00	327.18	325.00	324.31	0.21%
01-08-52208 Vehicle Fuel	1,080.00	1,708.13	2,000.00	1,198.88	40.06%
01-08-52209 Office Equipment	200.00	0.00	200.00	0.00	100.00%
01-08-52211 Safety Equipment & Supplies	200.00	0.00	200.00	0.00	100.00%
01-08-52216 Telephone-Mobile	840.00	1,314.42	1,000.00	801.63	19.84%
01-08-52223 Keep Lake Dallas Beautiful	1,650.00	799.93	1,650.00	868.17	47.38%
Total Supplies Expenditures	**10,520.00**	**5,248.58**	**11,125.00**	**4,679.77**	**57.93%**
Contractual Services Expenditures					
01-08-53305 Engineering	10,000.00	2,522.07	15,000.00	13,435.00	10.43%
01-08-53309 Consultants & Professionals	20,000.00	44,064.76	40,000.00	50,420.78	(26.05%)
01-08-53317 Inspection Services	30,000.00	30,192.32	30,000.00	43,059.24	(43.53%)
01-08-53326 Health Inspections	5,500.00	10,725.00	5,500.00	8,575.00	(55.91%)
01-08-53339 Comprehensive Zoning Ordinance	0.00	0.00	40,000.00	0.00	100.00%
01-08-53351 Vehicle Lease	6,443.00	7,924.70	6,443.00	7,020.13	(8.96%)
01-08-53507 Property Abatements	9,000.00	805.00	2,000.00	3,882.00	(94.10%)
Total Contractual Services Expenditures	**80,943.00**	**96,233.85**	**138,943.00**	**126,392.15**	**9.03%**
Maintenance Expenditures					
01-08-54402 Vehicle Maintenance	1,800.00	19.55	1,800.00	1,589.94	11.67%
01-08-54406 IT Maintenance	0.00	4,000.00	4,000.00	8,000.00	(100.00%)
Total Maintenance Expenditures	**1,800.00**	**4,019.55**	**5,800.00**	**9,589.94**	**(65.34%)**
Capital Outlay Expenditures					
01-08-55504 Capital Outlay-Information Technology	0.00	1,224.99	2,000.00	1,143.99	42.80%
Total Capital Outlay Expenditures	**0.00**	**1,224.99**	**2,000.00**	**1,143.99**	**42.80%**
Total Development Services Expenditures	**228,280.00**	**234,533.04**	**290,811.00**	**269,530.77**	**7.32%**
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
01-09-51000 Salaries-Full Time	48,880.00	51,706.48	51,354.00	52,101.86	(1.46%)
01-09-51101 Overtime	1,500.00	449.44	1,000.00	55.56	94.44%
01-09-51104 Longevity	0.00	0.00	96.00	96.00	0.00%
01-09-51105 FICA/Medicare Tax	738.00	783.34	754.00	747.67	0.84%
01-09-51106 Unemployment Tax	162.00	31.85	9.00	163.81	(1720.11%)
01-09-51107 Worker's Compensation	209.00	143.01	213.00	131.17	38.42%
01-09-51108 Group Health Insurance	16,137.00	10,543.57	11,186.00	9,248.17	17.32%
01-09-51109 Retirement/TMRS	7,630.00	5,992.75	7,801.00	5,322.55	31.77%

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Personnel & Benefits Expenditures	**75,256.00**	**69,650.44**	**72,413.00**	**67,866.79**	**6.28%**
Supplies Expenditures					
01-09-52000 Office Supplies	800.00	439.78	800.00	243.17	69.60%
01-09-52202 Postage & Shipping	1,000.00	1,032.40	1,000.00	235.07	76.49%
01-09-52203 Printing	700.00	0.00	700.00	21.49	96.93%
01-09-52204 Uniforms	100.00	93.50	150.00	0.00	100.00%
01-09-52206 Travel & Training	1,350.00	0.00	1,350.00	0.00	100.00%
01-09-52207 Dues & Memberships	55.00	0.00	55.00	0.00	100.00%
Total Supplies Expenditures	**4,005.00**	**1,565.68**	**4,055.00**	**499.73**	**87.68%**
Contractual Services Expenditures					
01-09-53318 Court Collection Fees	15,000.00	11,186.23	15,000.00	8,653.20	42.31%
01-09-53319 Municipal Judge/Magistrate	14,400.00	14,400.00	14,400.00	14,400.00	0.00%
01-09-53320 Prosecutor	21,000.00	23,737.85	22,000.00	12,829.19	41.69%
01-09-53321 Jury Fee	0.00	0.00	500.00	200.00	60.00%
01-09-53352 Printers & Copiers	465.00	461.28	465.00	543.15	(16.81%)
Total Contractual Services Expenditures	**50,865.00**	**49,785.36**	**52,365.00**	**36,625.54**	**30.06%**
Maintenance Expenditures					
01-09-54406 IT Maintenance	0.00	7,882.13	3,579.00	13,441.23	(275.56%)
01-09-54501 Cash Over/Short	0.00	(245.00)	0.00	0.00	0.00%
Total Maintenance Expenditures	**0.00**	**7,637.13**	**3,579.00**	**13,441.23**	**(275.56%)**
Capital Outlay Expenditures					
01-09-55504 Capital Outlay-Information Technology	0.00	0.00	2,000.00	1,143.99	42.80%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**2,000.00**	**1,143.99**	**42.80%**
Total Municipal Court Expenditures	**130,126.00**	**128,638.61**	**134,412.00**	**119,577.28**	**11.04%**
Administration Expenditures					
Personnel & Benefits Expenditures					
01-11-51000 Salaries-Full Time	355,983.00	356,082.32	410,554.00	340,970.36	16.95%
01-11-51101 Overtime	1,500.00	594.41	2,000.00	1,685.45	15.73%
01-11-51102 Certification Pay	1,201.00	1,246.32	1,201.00	1,209.39	(0.70%)
01-11-51103 Stipend/Auto Allowance	3,600.00	3,738.69	3,600.00	2,078.41	42.27%
01-11-51104 Longevity	894.00	516.00	894.00	894.00	0.00%
01-11-51105 FICA/Medicare Tax	5,363.00	4,701.18	6,080.00	16,836.46	(176.92%)
01-11-51106 Unemployment Tax	648.00	73.61	45.00	729.84	(1521.87%)
01-11-51107 Worker's Compensation	1,517.00	997.38	1,720.00	932.56	45.78%
01-11-51108 Group Health Insurance	50,268.00	44,046.83	64,920.00	37,244.60	42.63%
01-11-51109 Retirement/TMRS	55,482.00	50,104.32	62,891.00	43,611.22	30.66%
01-11-51111 Physicals & Evaluations	85.00	50.00	110.00	214.00	(94.55%)
Total Personnel & Benefits Expenditures	**476,541.00**	**462,151.06**	**554,015.00**	**446,406.29**	**19.42%**
Supplies Expenditures					
01-11-52000 Office Supplies	5,700.00	2,701.38	4,700.00	1,932.24	58.89%
01-11-52201 Operating Supplies	9,000.00	8,486.15	9,000.00	20,375.63	(126.40%)
01-11-52202 Postage & Shipping	1,600.00	1,853.10	1,600.00	2,424.89	(51.56%)

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-11-52203	Printing	1,000.00	24.89	500.00	828.09	(65.62%)
01-11-52204	Uniforms	200.00	112.00	400.00	150.00	62.50%
01-11-52205	Advertising	2,000.00	2,364.63	2,000.00	4,509.84	(125.49%)
01-11-52206	Travel & Training	8,150.00	3,056.90	7,900.00	5,652.97	28.44%
01-11-52207	Dues & Memberships	2,596.00	5,060.36	2,155.00	3,722.57	(72.74%)
01-11-52209	Office Equipment	500.00	1,048.77	500.00	229.96	54.01%
01-11-52212	Flowers/Gifts/Plaques	800.00	1,943.22	800.00	524.04	34.50%
01-11-52213	Subscriptions & Publications	5,900.00	5,811.26	4,679.00	4,479.79	4.26%
01-11-52216	Telephone-Mobile	1,950.00	3,520.79	1,950.00	3,152.09	(61.65%)
Total Supplies Expenditures		**39,396.00**	**35,983.45**	**36,184.00**	**47,982.11**	**(32.61%)**
Contractual Services Expenditures						
01-11-53301	Utilities	42,000.00	37,631.17	46,000.00	46,460.70	(1.00%)
01-11-53303	Accounting & Auditor	19,000.00	22,500.00	20,000.00	22,850.00	(14.25%)
01-11-53304	Legal Services	100,000.00	57,259.47	90,000.00	104,271.32	(15.86%)
01-11-53309	Consultants & Professionals	12,700.00	10,872.57	8,000.00	186,336.37	(2229.20%)
01-11-53311	Elections	10,000.00	10,484.90	10,000.00	4,091.73	59.08%
01-11-53312	Denton County Tax	31,000.00	40,843.21	31,000.00	36,902.78	(19.04%)
01-11-53313	Property & Liability Insurance	110,000.00	70,125.09	65,000.00	70,156.00	(7.93%)
01-11-53314	Fire Contract	1,360,724.00	1,360,693.92	1,360,724.00	1,360,724.04	0.00%
01-11-53325	Janitorial Services	20,800.00	23,375.00	25,008.00	24,487.00	2.08%
01-11-53327	Code Codification	3,800.00	2,360.18	4,995.00	1,521.97	69.53%
01-11-53328	Shredder Services	800.00	390.00	800.00	311.84	61.02%
01-11-53329	SPAN	3,750.00	3,726.00	10,901.00	6,031.52	44.67%
01-11-53331	Website Services	6,965.00	7,199.95	6,962.00	6,861.05	1.45%
01-11-53333	Benefits Adm Fees	1,200.00	942.40	1,200.00	2,862.77	(138.56%)
01-11-53352	Printers & Copiers	16,325.00	13,883.79	16,325.00	13,596.25	16.72%
01-11-53381	Downtown BIG Grants			0.00	190,000.00	0.00%
Total Contractual Services Expenditures		**1,739,064.00**	**1,662,287.65**	**1,696,915.00**	**2,077,465.34**	**(22.43%)**
Maintenance Expenditures						
01-11-54400	Facilities Maintenance	22,858.00	24,861.59	22,858.00	36,830.62	(61.13%)
01-11-54406	IT Maintenance	27,000.00	38,389.80	36,000.00	52,499.68	(45.83%)
01-11-54501	Cash Over/Short			0.00	12,080.27	0.00%
Total Maintenance Expenditures		**49,858.00**	**63,251.39**	**58,858.00**	**101,410.57**	**(72.30%)**
Capital Outlay Expenditures						
01-11-55504	Capital Outlay-Information Technology	3,600.00	5,397.99	0.00	2,974.99	0.00%
01-11-55506	Capital Outlay-Buildings/Facilities	37,500.00	56,504.62	41,000.00	88,581.46	(116.05%)
Total Capital Outlay Expenditures		**41,100.00**	**61,902.61**	**41,000.00**	**91,556.45**	**(123.31%)**
Transfers Expenditures						
01-11-59119	Transfer to Debt Service Fund	0.00	434,039.53	0.00	213,426.04	0.00%
Total Transfers Expenditures		**0.00**	**434,039.53**	**0.00**	**213,426.04**	**0.00%**
Total Administration Expenditures		**2,345,959.00**	**2,719,615.69**	**2,386,972.00**	**2,978,246.80**	**(24.77%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Police Expenditures					
Personnel & Benefits Expenditures					
01-13-51000 Salaries-Full Time	1,169,103.00	999,787.54	1,309,193.00	1,136,034.59	13.23%
01-13-51101 Overtime	57,000.00	68,907.38	47,000.00	62,921.74	(33.88%)
01-13-51102 Certification Pay	6,009.00	7,935.91	9,601.00	8,506.35	11.40%
01-13-51104 Longevity	6,060.00	3,714.00	5,778.00	5,466.00	5.40%
01-13-51105 FICA/Medicare Tax	17,971.00	15,909.44	19,866.00	17,933.30	9.73%
01-13-51106 Unemployment Tax	2,916.00	321.82	180.00	2,404.29	(1235.72%)
01-13-51107 Worker's Compensation	52,891.00	27,242.88	58,936.00	28,150.96	52.23%
01-13-51108 Group Health Insurance	223,317.00	174,843.50	257,817.00	197,237.03	23.50%
01-13-51109 Retirement/TMRS	185,908.00	165,655.02	205,512.00	164,567.33	19.92%
01-13-51111 Physicals & Evaluations	2,500.00	4,286.00	2,500.00	1,185.00	52.60%
01-13-51116 Psychological Services	5,200.00	(215.00)	5,200.00	155.00	97.02%
01-13-51117 Bailiff Fees	0.00	0.00	0.00	1,350.00	0.00%
Total Personnel & Benefits Expenditures	**1,728,875.00**	**1,468,388.49**	**1,921,583.00**	**1,625,911.59**	**15.39%**
Supplies Expenditures					
01-13-52000 Office Supplies	2,000.00	1,780.21	2,500.00	619.03	75.24%
01-13-52099 Employee Appreciation			2,199.00	0.00	100.00%
01-13-52201 Operating Supplies	4,600.00	3,296.26	3,600.00	6,500.15	(80.56%)
01-13-52202 Postage & Shipping	200.00	804.36	500.00	1,394.44	(178.89%)
01-13-52203 Printing	1,200.00	383.43	700.00	1,546.75	(120.96%)
01-13-52204 Uniforms	17,200.00	26,174.73	22,000.00	19,673.37	10.58%
01-13-52205 Advertising	0.00	0.00	100.00	0.00	100.00%
01-13-52206 Travel & Training	18,185.00	25,885.13	41,550.00	25,808.67	37.89%
01-13-52207 Dues & Memberships	2,090.00	2,647.67	2,465.00	4,325.00	(75.46%)
01-13-52208 Vehicle Fuel	23,000.00	38,175.14	30,000.00	40,904.43	(36.35%)
01-13-52211 Safety Equipment & Supplies	15,288.00	19,695.24	11,900.00	13,826.46	(16.19%)
01-13-52213 Subscriptions & Publications	7,100.00	6,351.61	10,835.00	21,304.58	(96.63%)
01-13-52216 Telephone-Mobile	10,800.00	13,117.84	9,150.00	11,723.42	(28.12%)
01-13-52219 Emergency Response Supplies	1,000.00	0.00	300.00	43.99	85.34%
Total Supplies Expenditures	**102,663.00**	**138,311.62**	**137,799.00**	**147,670.29**	**(7.16%)**
Contractual Services Expenditures					
01-13-53301 Utilities	4,980.00	7,480.81	5,394.00	7,559.91	(40.15%)
01-13-53304 Legal Services	3,500.00	1,200.00	1,500.00	0.00	100.00%
01-13-53306 Communications	50,000.00	53,030.00	58,956.00	59,220.00	(0.45%)
01-13-53309 Consultants & Professionals	8,500.00	5,059.28	8,500.00	5,000.00	41.18%
01-13-53315 Jail Services	500.00	0.00	500.00	0.00	100.00%
01-13-53351 Vehicle Lease	59,920.00	64,050.14	91,324.00	65,447.52	28.33%
01-13-53352 Printers & Copiers	3,381.00	3,381.00	3,381.00	2,812.45	16.82%
Total Contractual Services Expenditures	**130,781.00**	**134,201.23**	**169,555.00**	**140,039.88**	**17.41%**
Maintenance Expenditures					
01-13-54400 Facilities Maintenance	1,600.00	3,051.24	2,330.00	1,642.01	29.53%
01-13-54402 Vehicle Maintenance	18,000.00	29,139.76	24,200.00	35,640.67	(47.28%)
01-13-54403 Equipment Maintenance	9,240.00	10,452.87	8,640.00	3,645.70	57.80%
01-13-54406 IT Maintenance	41,658.00	53,941.33	35,184.00	40,106.64	(13.99%)

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Maintenance Expenditures	**70,498.00**	**96,585.20**	**70,354.00**	**81,035.02**	**(15.18%)**
Capital Outlay Expenditures					
01-13-55503 Capital Outlay-Vehicles	0.00	0.00	31,401.00	74,644.93	(137.72%)
01-13-55504 Capital Outlay-Information Technology	0.00	57,791.23	73,700.00	55,437.97	24.78%
01-13-55511 Capital Outlay-CRIMES			19,000.00	18,774.43	1.19%
01-13-55513 Capital Outlay-Body Cams	30,000.00	4,529.13	0.00	20,973.37	0.00%
Total Capital Outlay Expenditures	**30,000.00**	**62,320.36**	**124,101.00**	**169,830.70**	**(36.85%)**
Debt Service Expenditures					
01-13-56531 Capital Loan Principal	28,336.00	27,671.44	28,336.00	28,685.12	(1.23%)
01-13-56532 Capital Loan Interest	2,414.00	3,022.58	2,414.00	2,031.13	15.86%
Total Debt Service Expenditures	**30,750.00**	**30,694.02**	**30,750.00**	**30,716.25**	**0.11%**
Total Police Expenditures	**2,093,567.00**	**1,930,500.92**	**2,454,142.00**	**2,195,203.73**	**10.55%**
Library Expenditures					
Personnel & Benefits Expenditures					
01-14-51010 Salaries-Part Time	31,938.00	23,292.95	0.00	0.00	0.00%
01-14-51105 FICA/Medicare Tax	1,548.00	556.02	0.00	0.00	0.00%
01-14-51107 Worker's Compensation	587.00	117.93	0.00	0.00	0.00%
01-14-51109 Retirement/TMRS	16,013.00	6,619.08	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures	**50,086.00**	**30,585.98**	**0.00**	**0.00**	**0.00%**
Total Library Expenditures	**50,086.00**	**30,585.98**	**0.00**	**0.00**	**0.00%**
Animal Services Expenditures					
Personnel & Benefits Expenditures					
01-15-51000 Salaries-Full Time	101,474.00	93,341.61	90,753.00	217,852.67	(140.05%)
01-15-51010 Salaries-Part Time	29,702.00	23,505.17	29,994.00	5,991.51	80.02%
01-15-51101 Overtime	5,800.00	7,103.61	8,700.00	13,534.89	(55.57%)
01-15-51104 Longevity	606.00	360.00	0.00	84.00	0.00%
01-15-51105 FICA/Medicare Tax	2,006.00	1,856.07	1,877.00	3,396.68	(80.96%)
01-15-51106 Unemployment Tax	648.00	34.27	36.00	525.06	(1358.50%)
01-15-51107 Worker's Compensation	8,776.00	4,125.91	8,259.00	6,776.74	17.95%
01-15-51108 Group Health Insurance	30,467.00	18,074.94	22,284.00	18,929.98	15.05%
01-15-51109 Retirement/TMRS	20,632.00	19,503.84	19,417.00	26,741.11	(37.72%)
01-15-51111 Physicals & Evaluations	0.00	403.00	0.00	117.00	0.00%
Total Personnel & Benefits Expenditures	**200,111.00**	**168,308.42**	**181,320.00**	**293,949.64**	**(62.12%)**
Supplies Expenditures					
01-15-52000 Office Supplies	200.00	0.00	200.00	11.89	94.06%
01-15-52201 Operating Supplies	7,500.00	6,949.34	19,000.00	9,834.92	48.24%
01-15-52202 Postage & Shipping	190.00	88.20	190.00	5.40	97.16%
01-15-52203 Printing	250.00	0.00	600.00	10.75	98.21%
01-15-52204 Uniforms	770.00	1,243.67	1,260.00	839.90	33.34%
01-15-52205 Advertising	200.00	0.00	200.00	0.00	100.00%
01-15-52206 Travel & Training	0.00	77.46	5,600.00	0.00	100.00%
01-15-52207 Dues & Memberships	375.00	140.89	375.00	64.92	82.69%

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-15-52208	Vehicle Fuel	950.00	736.42	1,800.00	1,427.38	20.70%
01-15-52216	Telephone-Mobile	1,185.00	861.68	1,185.00	862.18	27.24%
01-15-52218	Land Lease	1,454.00	1,453.22	1,454.00	1,511.35	(3.94%)
Total Supplies Expenditures		**13,074.00**	**11,550.88**	**31,864.00**	**14,568.69**	**54.28%**
Contractual Services Expenditures						
01-15-53301	Utilities	14,000.00	11,784.62	12,000.00	11,521.26	3.99%
01-15-53309	Consultants & Professionals	9,000.00	11,107.44	20,000.00	6,539.12	67.30%
01-15-53352	Printers & Copiers	655.00	656.52	655.00	792.77	(21.03%)
Total Contractual Services Expenditures		**23,655.00**	**23,548.58**	**32,655.00**	**18,853.15**	**42.27%**
Maintenance Expenditures						
01-15-54400	Facilities Maintenance	2,000.00	3,061.86	12,200.00	12,215.14	(0.12%)
01-15-54402	Vehicle Maintenance	1,972.00	234.37	2,772.00	521.16	81.20%
01-15-54406	IT Maintenance	3,395.00	2,331.00	3,395.00	2,212.44	34.83%
01-15-54501	Cash Over/Short	0.00	80.00	0.00	0.00	0.00%
Total Maintenance Expenditures		**7,367.00**	**5,707.23**	**18,367.00**	**14,948.74**	**18.61%**
Capital Outlay Expenditures						
01-15-55504	Capital Outlay-Information Technology	0.00	0.00	2,000.00	0.00	100.00%
01-15-55506	Capital Outlay-Buildings/Facilities	0.00	0.00	2,000.00	998.95	50.05%
Total Capital Outlay Expenditures		**0.00**	**0.00**	**4,000.00**	**998.95**	**75.03%**
Total Animal Services Expenditures		**244,207.00**	**209,115.11**	**268,206.00**	**343,319.17**	**(28.01%)**
Park and Facilities Expenditures						
Personnel & Benefits Expenditures						
01-16-51000	Salaries-Full Time	16,368.00	0.00	33,057.00	0.00	100.00%
01-16-51101	Overtime	1,250.00	0.00	2,000.00	0.00	100.00%
01-16-51104	Longevity	72.00	0.00	0.00	0.00	0.00%
01-16-51105	FICA/Medicare Tax	248.00	0.00	507.00	0.00	100.00%
01-16-51106	Unemployment Tax	81.00	0.00	9.00	0.00	100.00%
01-16-51107	Worker's Compensation	615.00	0.00	1,259.00	0.00	100.00%
01-16-51108	Group Health Insurance	4,950.00	(473.61)	12,708.00	0.00	100.00%
01-16-51109	Retirement/TMRS	2,561.00	0.00	5,245.00	0.00	100.00%
01-16-51111	Physicals & Evaluations			110.00	0.00	100.00%
Total Personnel & Benefits Expenditures		**26,145.00**	**(473.61)**	**54,895.00**	**0.00**	**100.00%**
Supplies Expenditures						
01-16-52000	Office Supplies	40.00	0.00	40.00	0.00	100.00%
01-16-52201	Operating Supplies	100.00	226.89	100.00	2,346.48	(2246.48%)
01-16-52204	Uniforms	608.00	732.25	608.00	0.00	100.00%
01-16-52206	Travel & Training	275.00	0.00	275.00	0.00	100.00%
01-16-52208	Vehicle Fuel	2,500.00	1,504.10	2,500.00	4,016.16	(60.65%)
01-16-52210	Equipment-Field	950.00	0.00	950.00	433.71	54.35%
01-16-52211	Safety Equipment & Supplies	225.00	0.00	225.00	6.00	97.33%
01-16-52216	Telephone-Mobile	336.00	0.00	336.00	0.00	100.00%
Total Supplies Expenditures		**5,034.00**	**2,463.24**	**5,034.00**	**6,802.35**	**(35.13%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Contractual Services Expenditures					
01-16-53406 Mowing Contract	16,000.00	11,912.06	16,000.00	15,030.23	6.06%
Total Contractual Services Expenditures	**16,000.00**	**11,912.06**	**16,000.00**	**15,030.23**	**6.06%**
Maintenance Expenditures					
01-16-54400 Facilities Maintenance	1,000.00	413.68	1,000.00	1,489.76	(48.98%)
01-16-54402 Vehicle Maintenance	1,100.00	931.02	1,100.00	4,780.61	(334.60%)
01-16-54403 Equipment Maintenance	950.00	767.91	950.00	4,022.96	(323.47%)
01-16-54405 Park Maintenance	12,000.00	4,173.05	12,000.00	19,077.33	(58.98%)
Total Maintenance Expenditures	**15,050.00**	**6,285.66**	**15,050.00**	**29,370.66**	**(95.15%)**
Capital Outlay Expenditures					
01-16-55531 Capital Outlay-Park Improvements	0.00	12,995.62	15,485.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**12,995.62**	**15,485.00**	**0.00**	**100.00%**
Debt Service Expenditures					
01-16-56531 Capital Loan Principal	2,233.00	2,163.90	2,233.00	12,703.88	(468.92%)
01-16-56532 Capital Loan Interest	221.00	289.61	221.00	965.72	(336.98%)
Total Debt Service Expenditures	**2,454.00**	**2,453.51**	**2,454.00**	**13,669.60**	**(457.03%)**
Total Park and Facilities Expenditures	**64,683.00**	**35,636.48**	**108,918.00**	**64,872.84**	**40.44%**
Streets and Drainage Expenditures					
Personnel & Benefits Expenditures					
01-17-51000 Salaries-Full Time	242,223.00	181,441.63	243,654.00	182,185.60	25.23%
01-17-51101 Overtime	8,000.00	14,519.49	11,000.00	13,554.46	(23.22%)
01-17-51102 Certification Pay	1,500.00	450.03	301.00	302.35	(0.45%)
01-17-51104 Longevity	2,214.00	1,584.00	618.00	618.00	0.00%
01-17-51105 FICA/Medicare Tax	3,698.00	3,044.90	3,700.00	2,786.81	24.68%
01-17-51106 Unemployment Tax	810.00	78.15	45.00	633.71	(1308.24%)
01-17-51107 Worker's Compensation	19,433.00	12,684.31	19,445.00	11,161.21	42.60%
01-17-51108 Group Health Insurance	64,728.00	44,003.59	70,369.00	30,328.62	56.90%
01-17-51109 Retirement/TMRS	38,253.00	37,128.34	38,276.00	25,500.94	33.38%
01-17-51111 Physicals & Evaluations	100.00	272.00	350.00	193.00	44.86%
Total Personnel & Benefits Expenditures	**380,959.00**	**295,206.44**	**387,758.00**	**267,264.70**	**31.07%**
Supplies Expenditures					
01-17-52000 Office Supplies	285.00	133.27	285.00	85.57	69.98%
01-17-52201 Operating Supplies	2,300.00	913.39	2,300.00	7,372.01	(220.52%)
01-17-52204 Uniforms	1,020.00	1,020.00	1,020.00	1,655.59	(62.31%)
01-17-52206 Travel & Training	3,211.00	149.95	2,061.00	78.04	96.21%
01-17-52208 Vehicle Fuel	8,800.00	5,987.13	8,800.00	8,837.39	(0.42%)
01-17-52210 Equipment-Field	1,400.00	1,450.55	1,400.00	1,635.47	(16.82%)
01-17-52211 Safety Equipment & Supplies	700.00	207.68	700.00	2,972.22	(324.60%)
01-17-52216 Telephone-Mobile	1,200.00	843.88	700.00	1,200.01	(71.43%)
Total Supplies Expenditures	**18,916.00**	**10,705.85**	**17,266.00**	**23,836.30**	**(38.05%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Contractual Services Expenditures					
01-17-53301 Utilities	8,000.00	3,835.14	8,000.00	5,774.02	27.82%
01-17-53302 Street Lighting	60,000.00	56,357.93	60,000.00	62,705.66	(4.51%)
01-17-53305 Engineering	8,000.00	1,212.70	8,000.00	7,915.00	1.06%
01-17-53307 Rentals	8,000.00	954.04	8,000.00	4,085.90	48.93%
01-17-53309 Consultants & Professionals	600.00	7,045.20	600.00	57,631.80	(9505.30%)
01-17-53349 Traffic Signal Maintenance	4,615.00	4,194.96	4,615.00	4,194.96	9.10%
01-17-53351 Vehicle Lease	0.00	0.00	13,771.00	0.00	100.00%
Total Contractual Services Expenditures	**89,215.00**	**73,599.97**	**102,986.00**	**142,307.34**	**(38.18%)**
Maintenance Expenditures					
01-17-54400 Facilities Maintenance	2,600.00	718.66	2,600.00	7,845.64	(201.76%)
01-17-54402 Vehicle Maintenance	4,580.00	7,893.69	4,580.00	13,989.41	(205.45%)
01-17-54403 Equipment Maintenance	5,000.00	4,617.60	5,000.00	19,105.63	(282.11%)
01-17-54406 IT Maintenance	5,800.00	2,864.25	5,800.00	2,524.68	56.47%
01-17-54408 Tree Maintenance	2,500.00	2,800.00	2,500.00	11,500.00	(360.00%)
01-17-54417 Sign Maintenance	6,000.00	4,979.79	6,000.00	4,503.30	24.95%
Total Maintenance Expenditures	**26,480.00**	**23,873.99**	**26,480.00**	**59,468.66**	**(124.58%)**
Capital Outlay Expenditures					
01-17-55503 Capital Outlay-Vehicles	0.00	0.00	8,000.00	0.00	100.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**8,000.00**	**0.00**	**100.00%**
Debt Service Expenditures					
01-17-56531 Capital Loan Principal	25,031.00	24,533.63	25,031.00	14,958.45	40.24%
01-17-56532 Capital Loan Interest	2,111.00	2,664.16	2,111.00	1,033.00	51.07%
Total Debt Service Expenditures	**27,142.00**	**27,197.79**	**27,142.00**	**15,991.45**	**41.08%**
Total Streets and Drainage Expenditures	**542,712.00**	**430,584.04**	**569,632.00**	**508,868.45**	**10.67%**
Community Services Expenditures					
Personnel & Benefits Expenditures					
01-18-51000 Salaries-Full Time			70,013.00	0.00	100.00%
01-18-51010 Salaries-Part Time			27,541.00	25,412.75	7.73%
01-18-51101 Overtime			1,000.00	0.00	100.00%
01-18-51105 FICA/Medicare Tax			1,419.00	365.38	74.25%
01-18-51106 Unemployment Tax			20.00	9.00	55.00%
01-18-51107 Worker's Compensation			401.00	73.93	81.56%
01-18-51108 Group Health Insurance			15,005.00	88.67	99.41%
01-18-51109 Retirement/TMRS			14,687.00	4,712.73	67.91%
01-18-51111 Physicals & Evaluations			350.00	0.00	100.00%
Total Personnel & Benefits Expenditures			**130,436.00**	**30,662.46**	**76.49%**
Supplies Expenditures					
01-18-52201 Operating Supplies			400.00	2,300.77	(475.19%)
01-18-52204 Uniforms			270.00	0.00	100.00%
01-18-52216 Telephone-Mobile			820.00	472.03	42.44%
Total Supplies Expenditures			**1,490.00**	**2,772.80**	**(86.09%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Fund (01)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Contractual Services Expenditures					
01-18-53301 Utilities			12,000.00	14,508.03	(20.90%)
01-18-53323 Security System			925.00	1,066.82	(15.33%)
01-18-53352 Printers & Copiers			2,850.00	1,696.40	40.48%
Total Contractual Services Expenditures			**15,775.00**	**17,271.25**	**(9.48%)**
Maintenance Expenditures					
01-18-54400 Facilities Maintenance			600.00	749.98	(25.00%)
01-18-54406 IT Maintenance			15,611.00	11,207.38	28.21%
Total Maintenance Expenditures			**16,211.00**	**11,957.36**	**26.24%**
Total Community Services Expenditures			**163,912.00**	**62,663.87**	**61.77%**
Total General Fund Expenditures	**$ 5,743,315.00**	**$ 5,760,566.43**	**$ 6,415,800.00**	**$ 6,581,165.72**	**(2.58%)**
General Fund Excess of Revenues Over Expenditures	**$ 111,356.00**	**$ 398,586.48**	**$ 88,840.00**	**$ 320,732.81**	**(261.02%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Debt Service Fund (04)

For the Fiscal Period 2024-13 Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
Undefined Sub-Type Revenues						
04-00-41006	Property Taxes-Current	$ 323,207.00	$ 329,131.69	$ 509,000.00	$ 460,145.13	9.60%
04-00-41007	Property Taxes-Delinquent	2,000.00	4,865.29	2,000.00	1,954.18	2.29%
04-00-41009	Property Taxes-P & I	2,000.00	2,478.05	2,000.00	2,742.65	(37.13%)
04-00-47701	Interest Income - I&S	200.00	24,699.50	200.00	25,739.55	(12769.78%)
04-00-48599	Bond Proceeds	0.00	0.00	3,120,000.00	0.00	100.00%
04-00-49601	Trf from Gen Fd	0.00	434,039.53	0.00	0.00	0.00%
04-00-49617	CDC Debt Payment Reimbursement	311,760.00	311,759.71	233,597.00	233,568.30	0.01%
Total Undefined Sub-Type Revenues		**639,167.00**	**1,106,973.77**	**3,866,797.00**	**724,149.81**	**81.27%**
Total Revenues		**639,167.00**	**1,106,973.77**	**3,866,797.00**	**724,149.81**	**81.27%**
Total Debt Service Fund Revenues		**$ 639,167.00**	**$ 1,106,973.77**	**$ 3,866,797.00**	**$ 724,149.81**	**81.27%**
Expenditures						
Administration Expenditures						
Debt Service Expenditures						
04-11-53124	Debt Issue Costs	$ 0.00	$ 0.00	$ 120,000.00	$ 0.00	100.00%
04-11-56515	Paying Agent Fees	0.00	0.00	0.00	253.75	0.00%
04-11-56957	2019 CDC Revenue Bonds Principal	55,000.00	55,000.00	60,000.00	60,000.00	0.00%
04-11-56958	2019 CDC Revenue Bonds Interest	27,510.00	27,510.02	25,200.00	25,200.00	0.00%
04-11-56965	2008 Street GO Bonds Principal	60,000.00	60,000.00	60,000.00	60,000.00	0.00%
04-11-56966	2008 Street GO Bonds Interest	16,840.00	16,949.34	14,314.00	14,271.90	0.29%
04-11-56976	2018 Refunding Bonds Principal	160,000.00	160,000.00	165,000.00	165,000.00	0.00%
04-11-56977	2018 Refunding Bonds Interest	21,918.00	21,918.03	17,422.00	17,347.10	0.43%
04-11-56978	2019 GO Refunding Bonds Principal	70,000.00	70,000.00	70,000.00	70,000.00	0.00%
04-11-56979	2019 GO Refunding Bonds Interest	9,765.00	9,765.00	8,463.00	8,463.00	0.00%
04-11-56980	2019 CO Bonds Principal	155,000.00	155,000.00	160,000.00	160,000.00	0.00%
04-11-56981	2019 CO Bonds Interest	22,135.00	22,133.68	19,190.00	19,188.69	0.01%
04-11-56982	2023 CO Bond Principal			20,000.00	60,000.00	(200.00%)
04-11-56983	2023 CO Bond Interest			114,734.00	118,166.31	(2.99%)
Total Debt Service Expenditures		**598,168.00**	**598,276.07**	**854,323.00**	**777,890.75**	**8.95%**
Total Administration Expenditures		**598,168.00**	**598,276.07**	**854,323.00**	**777,890.75**	**8.95%**
Total Debt Service Fund Expenditures		**$ 598,168.00**	**$ 598,276.07**	**$ 854,323.00**	**$ 777,890.75**	**8.95%**
Debt Service Fund Excess of Revenues Over Expenditu		**$ 40,999.00**	**$ 508,697.70**	**$ 3,012,474.00**	**$ (53,740.94)**	**101.78%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Community Development Corporation (11)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
11-00-42112 4B Sales Tax	$ 470,000.00	$ 544,512.13	$ 500,000.00	$ 576,759.03	(15.35%)
11-00-47482 Interest Income - 4B	300.00	8,086.71	4,000.00	11,502.79	(187.57%)
11-00-48475 Other Revenue	0.00	225,000.00	0.00	855,001.01	0.00%
Total Undefined Sub-Type Revenues	**470,300.00**	**777,598.84**	**504,000.00**	**1,443,262.83**	**(186.36%)**
Total Revenues	**470,300.00**	**777,598.84**	**504,000.00**	**1,443,262.83**	**(186.36%)**
Total Community Development Corporation Revenues	**$ 470,300.00**	**$ 777,598.84**	**$ 504,000.00**	**$ 1,443,262.83**	**(186.36%)**
Expenditures					
Administration Expenditures					
Supplies Expenditures					
11-11-52205 Advertising	$ 0.00	$ 0.00	$ 1,000.00	$ 0.00	100.00%
11-11-52206 Travel & Training	700.00	0.00	1,500.00	0.00	100.00%
Total Supplies Expenditures	**700.00**	**0.00**	**2,500.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
11-11-53301 Utilities	10,000.00	6,958.08	6,000.00	5,837.08	2.72%
11-11-53303 Accounting & Auditor	3,200.00	4,034.65	3,200.00	3,599.93	(12.50%)
11-11-53304 Legal Services	15,000.00	17,754.81	20,000.00	9,328.89	53.36%
11-11-53309 Consultants & Professionals	15,000.00	0.00	0.00	16,046.50	0.00%
11-11-53381 CDC Downtown BIG Grants	0.00	10,000.00	0.00	619,934.14	0.00%
Total Contractual Services Expenditures	**43,200.00**	**38,747.54**	**29,200.00**	**654,746.54**	**(2142.28%)**
Maintenance Expenditures					
11-11-54480 Rental Property Maintenance	4,000.00	2,657.53	4,000.00	0.00	100.00%
Total Maintenance Expenditures	**4,000.00**	**2,657.53**	**4,000.00**	**0.00**	**100.00%**
Capital Outlay Expenditures					
11-11-55520 Capital Outlay-CDC Projects	20,000.00	65,766.00	30,000.00	215,000.00	(616.67%)
Total Capital Outlay Expenditures	**20,000.00**	**65,766.00**	**30,000.00**	**215,000.00**	**(616.67%)**
Transfers Expenditures					
11-11-59111 Transfer to General Fund Parks & Ad	80,000.00	80,000.00	80,000.00	80,000.00	0.00%
11-11-59119 Transfer to Debt Service Fund	311,760.00	311,759.71	233,597.00	233,568.30	0.01%
Total Transfers Expenditures	**391,760.00**	**391,759.71**	**313,597.00**	**313,568.30**	**0.01%**
Total Administration Expenditures	**459,660.00**	**498,930.78**	**379,297.00**	**1,183,314.84**	**(211.98%)**
Total Community Development Corporation Expendit	**$ 459,660.00**	**$ 498,930.78**	**$ 379,297.00**	**$ 1,183,314.84**	**(211.98%)**
Community Development Corporation Excess of Reven	**$ 10,640.00**	**$ 278,668.06**	**$ 124,703.00**	**$ 259,947.99**	**(108.45%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Street Maintenance Sales Tax (20)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
20-00-42115 Sales Tax - Road Maintenance	$ 235,000.00	$ 272,256.05	$ 235,000.00	$ 288,379.52	(22.71%)
20-00-47470 Interest Income - Special Revenue DF	80.00	9,169.99	80.00	24,337.50	(30321.88%)
Total Undefined Sub-Type Revenues	**235,080.00**	**281,426.04**	**235,080.00**	**312,717.02**	**(33.03%)**
Total Revenues	**235,080.00**	**281,426.04**	**235,080.00**	**312,717.02**	**(33.03%)**
Total Street Maintenance Sales Tax Revenues	**$ 235,080.00**	**$ 281,426.04**	**$ 235,080.00**	**$ 312,717.02**	**(33.03%)**
Expenditures					
Streets and Drainage Expenditures					
Contractual Services Expenditures					
20-17-53309 Consultants & Professionals	$ 0.00	$ 9,006.03	$ 50,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**9,006.03**	**50,000.00**	**0.00**	**100.00%**
Maintenance Expenditures					
20-17-54403 Equipment Maintenance	5,000.00	0.00	5,000.00	98.91	98.02%
20-17-54407 Sidewalk Maintenance	6,000.00	2,676.80	10,000.00	0.00	100.00%
20-17-54409 Streets Repair Maintenance	350,000.00	62,066.04	444,000.00	353,261.15	20.44%
Total Maintenance Expenditures	**361,000.00**	**64,742.84**	**459,000.00**	**353,360.06**	**23.02%**
Total Streets and Drainage Expenditures	**361,000.00**	**73,748.87**	**509,000.00**	**353,360.06**	**30.58%**
Total Street Maintenance Sales Tax Expenditures	**$ 361,000.00**	**$ 73,748.87**	**$ 509,000.00**	**$ 353,360.06**	**30.58%**
Street Maintenance Sales Tax Excess of Revenues Over	**$ (125,920.00)**	**$ 207,677.17**	**$ (273,920.00)**	**$ (40,643.04)**	**85.16%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Hotel Occupancy Tax (21)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
21-00-43114 Hotel Occupancy Tax	$ 65,000.00	$ 75,617.14	$ 70,000.00	$ 88,834.20	(26.91%)
21-00-47470 Interest Income - Special Revenue DF	10.00	728.93	200.00	8,751.71	(4275.86%)
Total Undefined Sub-Type Revenues	**65,010.00**	**76,346.07**	**70,200.00**	**97,585.91**	**(39.01%)**
Total Revenues	**65,010.00**	**76,346.07**	**70,200.00**	**97,585.91**	**(39.01%)**
Total Hotel Occupancy Tax Revenues	**$ 65,010.00**	**$ 76,346.07**	**$ 70,200.00**	**$ 97,585.91**	**(39.01%)**
Expenditures					
Events Expenditures					
Personnel & Benefits Expenditures					
21-05-51115 Contract Labor	$ 7,000.00	$ 0.00	$ 7,000.00	$ 3,500.00	50.00%
Total Personnel & Benefits Expenditures	**7,000.00**	**0.00**	**7,000.00**	**3,500.00**	**50.00%**
Supplies Expenditures					
21-05-52203 Printing	500.00	318.20	1,000.00	199.96	80.00%
21-05-52205 Advertising	2,000.00	488.00	2,000.00	740.00	63.00%
21-05-52207 Dues & Memberships	368.00	396.87	368.00	453.01	(23.10%)
21-05-52221 Community Events	35,000.00	34,615.97	40,000.00	54,921.00	(37.30%)
Total Supplies Expenditures	**37,868.00**	**35,819.04**	**43,368.00**	**56,313.97**	**(29.85%)**
Total Events Expenditures	**44,868.00**	**35,819.04**	**50,368.00**	**59,813.97**	**(18.75%)**
Total Hotel Occupancy Tax Expenditures	**$ 44,868.00**	**$ 35,819.04**	**$ 50,368.00**	**$ 59,813.97**	**(18.75%)**
Hotel Occupancy Tax Excess of Revenues Over Expend	**$ 20,142.00**	**$ 40,527.03**	**$ 19,832.00**	**$ 37,771.94**	**(90.46%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Court Technology (22)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
22-00-46322 Municipal Court Technology Fees	$ 4,000.00	$ 3,526.28	$ 4,000.00	$ 3,345.83	16.35%
22-00-46343 Local Municipal Court Technology Fun	50.00	12.90	50.00	0.00	100.00%
22-00-47470 Interest Income - Special Revenue DF	5.00	666.22	5.00	591.41	(11728.20%)
Total Undefined Sub-Type Revenues	**4,055.00**	**4,205.40**	**4,055.00**	**3,937.24**	**2.90%**
Total Revenues	**4,055.00**	**4,205.40**	**4,055.00**	**3,937.24**	**2.90%**
Total Court Technology Revenues	**$ 4,055.00**	**$ 4,205.40**	**$ 4,055.00**	**$ 3,937.24**	**2.90%**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
22-09-53308 Information Technology	$ 200.00	$ 0.00	$ 200.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**200.00**	**0.00**	**200.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**200.00**	**0.00**	**200.00**	**0.00**	**100.00%**
Total Court Technology Expenditures	**$ 200.00**	**$ 0.00**	**$ 200.00**	**$ 0.00**	**100.00%**
Court Technology Excess of Revenues Over Expenditur	**$ 3,855.00**	**$ 4,205.40**	**$ 3,855.00**	**$ 3,937.24**	**(2.13%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Court Security (23)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
23-00-46323 Municipal Court Security Fees	$ 1,000.00	$ 301.30	$ 500.00	$ 129.90	74.02%
23-00-46341 Local Municipal Court Bldg Security Fu	4,000.00	3,978.65	3,000.00	3,946.39	(31.55%)
23-00-47470 Interest Income - Special Revenue DF	13.00	2,271.51	1,200.00	2,740.69	(128.39%)
Total Undefined Sub-Type Revenues	**5,013.00**	**6,551.46**	**4,700.00**	**6,816.98**	**(45.04%)**
Total Revenues	**5,013.00**	**6,551.46**	**4,700.00**	**6,816.98**	**(45.04%)**
Total Court Security Revenues	**$ 5,013.00**	**$ 6,551.46**	**$ 4,700.00**	**$ 6,816.98**	**(45.04%)**
Expenditures					
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
23-09-51117 Bailiff Fees	$ 2,000.00	$ 3,000.00	$ 2,300.00	$ 0.00	100.00%
Total Personnel & Benefits Expenditures	**2,000.00**	**3,000.00**	**2,300.00**	**0.00**	**100.00%**
Supplies Expenditures					
23-09-52015 Office Expenses	5,000.00	0.00	1,000.00	0.00	100.00%
Total Supplies Expenditures	**5,000.00**	**0.00**	**1,000.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
23-09-53308 Information Technology			11,500.00	0.00	100.00%
Total Contractual Services Expenditures			**11,500.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**7,000.00**	**3,000.00**	**14,800.00**	**0.00**	**100.00%**
Total Court Security Expenditures	**$ 7,000.00**	**$ 3,000.00**	**$ 14,800.00**	**$ 0.00**	**100.00%**
Court Security Excess of Revenues Over Expenditures	**$ (1,987.00)**	**$ 3,551.46**	**$ (10,100.00)**	**$ 6,816.98**	**167.49%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For LEOSE (24)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
24-00-46324 LEOSE Revenue	$ 1,200.00	$ 1,197.01	$ 1,200.00	$ 3,265.88	(172.16%)
24-00-47470 Interest Income - Special Revenue DF	1.00	70.73	1.00	84.94	(8394.00%)
Total Undefined Sub-Type Revenues	**1,201.00**	**1,267.74**	**1,201.00**	**3,350.82**	**(179.00%)**
Total Revenues	**1,201.00**	**1,267.74**	**1,201.00**	**3,350.82**	**(179.00%)**
Total LEOSE Revenues	**$ 1,201.00**	**$ 1,267.74**	**$ 1,201.00**	**$ 3,350.82**	**(179.00%)**
Expenditures					
Police Expenditures					
Supplies Expenditures					
24-13-52206 Travel & Training	$ 1,200.00	$ 1,925.00	$ 1,200.00	$ 0.00	100.00%
Total Supplies Expenditures	**1,200.00**	**1,925.00**	**1,200.00**	**0.00**	**100.00%**
Total Police Expenditures	**1,200.00**	**1,925.00**	**1,200.00**	**0.00**	**100.00%**
Total LEOSE Expenditures	**$ 1,200.00**	**$ 1,925.00**	**$ 1,200.00**	**$ 0.00**	**100.00%**
LEOSE Excess of Revenues Over Expenditures	**$ 1.00**	**$ (657.26)**	**$ 1.00**	**$ 3,350.82**	**(334982.00%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Child Safety (25)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
25-00-46325 Municipal Court Child Safety Fees	$ 10,000.00	$ 10,633.92	$ 10,000.00	$ 11,759.21	(17.59%)
25-00-47470 Interest Income - Special Revenue DF	7.00	1,302.09	7.00	774.41	(10963.00%)
Total Undefined Sub-Type Revenues	**10,007.00**	**11,936.01**	**10,007.00**	**12,533.62**	**(25.25%)**
Total Revenues	**10,007.00**	**11,936.01**	**10,007.00**	**12,533.62**	**(25.25%)**
Total Child Safety Revenues	**$ 10,007.00**	**$ 11,936.01**	**$ 10,007.00**	**$ 12,533.62**	**(25.25%)**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
25-09-53390 Mun Ct Child Safety Program	$ 10,000.00	$ 11,475.00	$ 12,000.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**10,000.00**	**11,475.00**	**12,000.00**	**0.00**	**100.00%**
Transfers Expenditures					
25-09-59002 Transfer to Kid N Cops	5,000.00	3,525.00	5,000.00	0.00	100.00%
Total Transfers Expenditures	**5,000.00**	**3,525.00**	**5,000.00**	**0.00**	**100.00%**
Total Municipal Court Expenditures	**15,000.00**	**15,000.00**	**17,000.00**	**0.00**	**100.00%**
Total Child Safety Expenditures	**$ 15,000.00**	**$ 15,000.00**	**$ 17,000.00**	**$ 0.00**	**100.00%**
Child Safety Excess of Revenues Over Expenditures	**$ (4,993.00)**	**$ (3,063.99)**	**$ (6,993.00)**	**$ 12,533.62**	**279.23%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Juvenile Case Management (26)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
26-00-46340 Juvenile Case Mgt Fees	$ 50.00	$ 70.51	$ 50.00	$ 58.78	(17.56%)
26-00-46342 Local Truancy Prevention & Diversion	1,000.00	4,114.00	50.00	1,916.55	(3733.10%)
26-00-47470 Interest Income - Special Revenue DF	50.00	7,552.37	5,000.00	9,850.47	(97.01%)
Total Undefined Sub-Type Revenues	**1,100.00**	**11,736.88**	**5,100.00**	**11,825.80**	**(131.88%)**
Total Revenues	**1,100.00**	**11,736.88**	**5,100.00**	**11,825.80**	**(131.88%)**
Total Juvenile Case Management Revenues	**$ 1,100.00**	**$ 11,736.88**	**$ 5,100.00**	**$ 11,825.80**	**(131.88%)**
Juvenile Case Management Excess of Revenues Over E	**$ 1,100.00**	**$ 11,736.88**	**$ 5,100.00**	**$ 11,825.80**	**(131.88%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Drug Seizure (27)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
27-00-46327 Seizure Revenue	$ 100.00	$ 1,094.55	$ 100.00	$ 0.00	100.00%
27-00-47470 Interest Income - Special Revenue DF	1.00	187.78	1.00	132.05	(13105.00%)
Total Undefined Sub-Type Revenues	**101.00**	**1,282.33**	**101.00**	**132.05**	**(30.74%)**
Total Revenues	**101.00**	**1,282.33**	**101.00**	**132.05**	**(30.74%)**
Total Drug Seizure Revenues	**$ 101.00**	**$ 1,282.33**	**$ 101.00**	**$ 132.05**	**(30.74%)**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
27-13-53397 Pub Saf Seizure Program	$ 300.00	$ 49.99	$ 300.00	$ 0.00	100.00%
Total Contractual Services Expenditures	**300.00**	**49.99**	**300.00**	**0.00**	**100.00%**
Total Police Expenditures	**300.00**	**49.99**	**300.00**	**0.00**	**100.00%**
Total Drug Seizure Expenditures	**$ 300.00**	**$ 49.99**	**$ 300.00**	**$ 0.00**	**100.00%**
Drug Seizure Excess of Revenues Over Expenditures	**$ (199.00)**	**$ 1,232.34**	**$ (199.00)**	**$ 132.05**	**166.36%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Kids N Cops (28)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
28-00-47470 Interest Income - Special Revenue DF	$ 3.00	$ 517.52	$ 3.00	$ 270.56	(8918.67%)
28-00-48200 Donations - Kids and Cops	600.00	364.00	400.00	452.10	(13.03%)
28-00-48201 Donations - Shop with a Cop	0.00	400.00	200.00	400.00	(100.00%)
28-00-49602 Transfer in Child Safety	10,000.00	3,525.00	5,000.00	0.00	100.00%
Total Undefined Sub-Type Revenues	**10,603.00**	**4,806.52**	**5,603.00**	**1,122.66**	**79.96%**
Total Revenues	**10,603.00**	**4,806.52**	**5,603.00**	**1,122.66**	**79.96%**
Total Kids N Cops Revenues	**$ 10,603.00**	**$ 4,806.52**	**$ 5,603.00**	**$ 1,122.66**	**79.96%**
Expenditures					
Police Expenditures					
Undefined Sub-Type Expenditures					
28-13-53395 Shop with a Cop Program	$	$	$ 2,000.00	$ 0.00	100.00%
Total Undefined Sub-Type Expenditures			**2,000.00**	**0.00**	**100.00%**
Contractual Services Expenditures					
28-13-53398 Kids N Cops Program	13,000.00	12,034.19	12,000.00	6,520.46	45.66%
Total Contractual Services Expenditures	**13,000.00**	**12,034.19**	**12,000.00**	**6,520.46**	**45.66%**
Total Police Expenditures	**13,000.00**	**12,034.19**	**14,000.00**	**6,520.46**	**53.43%**
Total Kids N Cops Expenditures	**$ 13,000.00**	**$ 12,034.19**	**$ 14,000.00**	**$ 6,520.46**	**53.43%**
Kids N Cops Excess of Revenues Over Expenditures	**$ (2,397.00)**	**$ (7,227.67)**	**$ (8,397.00)**	**$ (5,397.80)**	**35.72%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Willow Grove Park (31)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
31-00-45331 Fees - Willow Grove Park	$ 120,000.00	$ 162,522.38	$ 120,000.00	$ 118,628.13	1.14%
31-00-47470 Interest Income - Special Revenue DF	15.00	2,278.76	1,500.00	6,777.55	(351.84%)
Total Undefined Sub-Type Revenues	**120,015.00**	**164,801.14**	**121,500.00**	**125,405.68**	**(3.21%)**
Total Revenues	**120,015.00**	**164,801.14**	**121,500.00**	**125,405.68**	**(3.21%)**
Total Willow Grove Park Revenues	**$ 120,015.00**	**$ 164,801.14**	**$ 121,500.00**	**$ 125,405.68**	**(3.21%)**
Expenditures					
Park and Facilities Expenditures					
Supplies Expenditures					
31-16-52201 Operating Supplies	$ 0.00	$ 0.00	$ 400.00	$ 1,812.48	(353.12%)
31-16-52207 Dues & Memberships	3,000.00	0.00	3,000.00	0.00	100.00%
Total Supplies Expenditures	**3,000.00**	**0.00**	**3,400.00**	**1,812.48**	**46.69%**
Contractual Services Expenditures					
31-16-53304 Legal Services	1,000.00	0.00	1,000.00	0.00	100.00%
31-16-53324 Security	13,500.00	13,754.33	13,500.00	4,485.00	66.78%
Total Contractual Services Expenditures	**14,500.00**	**13,754.33**	**14,500.00**	**4,485.00**	**69.07%**
Maintenance Expenditures					
31-16-54405 Park Maintenance	40,000.00	52,592.81	55,000.00	65,423.72	(18.95%)
Total Maintenance Expenditures	**40,000.00**	**52,592.81**	**55,000.00**	**65,423.72**	**(18.95%)**
Capital Outlay Expenditures					
31-16-55506 Capital Outlay-Buildings/Facilities	88,000.00	0.00	120,000.00	106,304.20	11.41%
31-16-55531 Capital Outlay-Park Improvements	10,000.00	0.00	0.00	0.00	0.00%
Total Capital Outlay Expenditures	**98,000.00**	**0.00**	**120,000.00**	**106,304.20**	**11.41%**
Transfers Expenditures					
31-16-59001 Transfer to General Fund	20,000.00	20,000.00	40,000.00	40,000.00	0.00%
Total Transfers Expenditures	**20,000.00**	**20,000.00**	**40,000.00**	**40,000.00**	**0.00%**
Total Park and Facilities Expenditures	**175,500.00**	**86,347.14**	**232,900.00**	**218,025.40**	**6.39%**
Total Willow Grove Park Expenditures	**$ 175,500.00**	**$ 86,347.14**	**$ 232,900.00**	**$ 218,025.40**	**6.39%**
Willow Grove Park Excess of Revenues Over Expenditu	**$ (55,485.00)**	**$ 78,454.00**	**$ (111,400.00)**	**$ (92,619.72)**	**16.86%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Animal Rescue (32)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
32-00-47470 Interest Income - Special Revenue DF	$ 2.00	$ 295.27	$ 2.00	$ 356.13	(17706.50%)
32-00-48235 Donations Animal Rescue	10,000.00	5,084.92	1,000.00	3,242.00	(224.20%)
Total Undefined Sub-Type Revenues	**10,002.00**	**5,380.19**	**1,002.00**	**3,598.13**	**(259.09%)**
Total Revenues	**10,002.00**	**5,380.19**	**1,002.00**	**3,598.13**	**(259.09%)**
Total Animal Rescue Revenues	**$ 10,002.00**	**$ 5,380.19**	**$ 1,002.00**	**$ 3,598.13**	**(259.09%)**
Expenditures					
Animal Services Expenditures					
Contractual Services Expenditures					
32-15-53342 Animal Rescue Expenses	$ 10,000.00	$ 11,079.46	$ 10,000.00	$ 10,560.44	(5.60%)
Total Contractual Services Expenditures	**10,000.00**	**11,079.46**	**10,000.00**	**10,560.44**	**(5.60%)**
Total Animal Services Expenditures	**10,000.00**	**11,079.46**	**10,000.00**	**10,560.44**	**(5.60%)**
Total Animal Rescue Expenditures	**$ 10,000.00**	**$ 11,079.46**	**$ 10,000.00**	**$ 10,560.44**	**(5.60%)**
Animal Rescue Excess of Revenues Over Expenditures	**$ 2.00**	**$ (5,699.27)**	**$ (8,998.00)**	**$ (6,962.31)**	**22.62%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Library Donations (33)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
33-00-47470 Interest Income - Special Revenue DF	$ 1.00	$ 416.95	$ 1.00	$ 513.36	(51236.00%)
33-00-48230 Library Contributions	3,000.00	10,795.12	7,000.00	8,124.35	(16.06%)
33-00-48231 Library Grants	7,000.00	0.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**10,001.00**	**11,212.07**	**7,001.00**	**8,637.71**	**(23.38%)**
Total Revenues	**10,001.00**	**11,212.07**	**7,001.00**	**8,637.71**	**(23.38%)**
Total Library Donations Revenues	**$ 10,001.00**	**$ 11,212.07**	**$ 7,001.00**	**$ 8,637.71**	**(23.38%)**
Expenditures					
Library Expenditures					
Supplies Expenditures					
33-14-52000 Office Supplies	$ 250.00	$ 0.00	$ 250.00	$ 0.00	100.00%
33-14-52202 Postage & Shipping	475.00	36.68	475.00	0.00	100.00%
33-14-52206 Travel & Training	60.00	0.00	60.00	0.00	100.00%
33-14-52207 Dues & Memberships	8,940.00	7,483.21	8,974.00	2,977.14	66.82%
Total Supplies Expenditures	**9,725.00**	**7,519.89**	**9,759.00**	**2,977.14**	**69.49%**
Contractual Services Expenditures					
33-14-53344 Library Donations Expenses	0.00	0.00	800.00	0.00	100.00%
Total Contractual Services Expenditures	**0.00**	**0.00**	**800.00**	**0.00**	**100.00%**
Total Library Expenditures	**9,725.00**	**7,519.89**	**10,559.00**	**2,977.14**	**71.80%**
Total Library Donations Expenditures	**$ 9,725.00**	**$ 7,519.89**	**$ 10,559.00**	**$ 2,977.14**	**71.80%**
Library Donations Excess of Revenues Over Expenditur	**$ 276.00**	**$ 3,692.18**	**$ (3,558.00)**	**$ 5,660.57**	**259.09%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Park Improvements (34)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
34-00-45329 Fees - Park Improvement	$ 0.00	$ 0.00	$ 0.00	$ 73.37	0.00%
34-00-47470 Interest Income - Special Revenue DF	0.00	118.02	100.00	116.83	(16.83%)
Total Undefined Sub-Type Revenues	**0.00**	**118.02**	**100.00**	**190.20**	**(90.20%)**
Total Revenues	**0.00**	**118.02**	**100.00**	**190.20**	**(90.20%)**
Total Park Improvements Revenues	**$ 0.00**	**$ 118.02**	**$ 100.00**	**$ 190.20**	**(90.20%)**
Expenditures					
Park and Facilities Expenditures					
Maintenance Expenditures					
34-16-54405 Park Maintenance	$ 1,718.00	$ 0.00	$ 2,400.00	$ 0.00	100.00%
Total Maintenance Expenditures	**1,718.00**	**0.00**	**2,400.00**	**0.00**	**100.00%**
Total Park and Facilities Expenditures	**1,718.00**	**0.00**	**2,400.00**	**0.00**	**100.00%**
Total Park Improvements Expenditures	**$ 1,718.00**	**$ 0.00**	**$ 2,400.00**	**$ 0.00**	**100.00%**
Park Improvements Excess of Revenues Over Expendit	**$ (1,718.00)**	**$ 118.02**	**$ (2,300.00)**	**$ 190.20**	**108.27%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Violence Against Women Grant (35)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
35-00-46326 Violence Against Women Grant	$ 90,000.00	$ 89,109.60	$ 0.00	$ 0.00	0.00%
35-00-49600 Transfer In	42,000.00	11,922.92	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**132,000.00**	**101,032.52**	**0.00**	**0.00**	**0.00%**
Total Revenues	**132,000.00**	**101,032.52**	**0.00**	**0.00**	**0.00%**
Total Violence Against Women Grant Revenues	**$ 132,000.00**	**$ 101,032.52**	**$ 0.00**	**$ 0.00**	**0.00%**
Expenditures					
Police Expenditures					
Personnel & Benefits Expenditures					
35-13-51000 Salaries-Full Time	$ 101,917.00	$ 73,861.60	$ 0.00	$ 0.00	0.00%
35-13-51101 Overtime	1,000.00	739.50	0.00	0.00	0.00%
35-13-51102 Certification Pay	300.00	600.08	0.00	0.00	0.00%
35-13-51104 Longevity	1,000.00	924.00	0.00	0.00	0.00%
35-13-51105 FICA/Medicare Tax	1,050.00	1,077.61	0.00	0.00	0.00%
35-13-51106 Unemployment Tax	162.00	162.01	0.00	0.00	0.00%
35-13-51107 Worker's Compensation	3,215.00	2,124.14	0.00	0.00	0.00%
35-13-51108 Group Health Insurance	16,717.00	11,875.71	0.00	0.00	0.00%
35-13-51109 Retirement/TMRS	10,863.00	9,667.87	0.00	0.00	0.00%
Total Personnel & Benefits Expenditures	**136,224.00**	**101,032.52**	**0.00**	**0.00**	**0.00%**
Total Police Expenditures	**136,224.00**	**101,032.52**	**0.00**	**0.00**	**0.00%**
Total Violence Against Women Grant Expenditures	**$ 136,224.00**	**$ 101,032.52**	**$ 0.00**	**$ 0.00**	**0.00%**
Violence Against Women Grant Excess of Revenues Ov	**$ (4,224.00)**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For CSLFRF - Grant (36)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
36-00-47470 Interest Income - Special Revenue	$ 600.00	$ 93,329.29	$ 600.00	$ 111,038.61	(18406.44%)
Total Undefined Sub-Type Revenues	**600.00**	**93,329.29**	**600.00**	**111,038.61**	**(18406.44%)**
Total Revenues	**600.00**	**93,329.29**	**600.00**	**111,038.61**	**(18406.44%)**
Total CSLFRF - Grant Revenues	**$ 600.00**	**$ 93,329.29**	**$ 600.00**	**$ 111,038.61**	**(18406.44%)**
Expenditures					
Administration Expenditures					
Capital Outlay Expenditures					
36-11-55504 Capital Outlay-Information Technology	$	$	$ 500,000.00	$ 0.00	100.00%
36-11-55505 Capital Outlay-Heavy Equipment	0.00	21,575.68	104,963.00	122,293.32	(16.51%)
Total Capital Outlay Expenditures	**0.00**	**21,575.68**	**604,963.00**	**122,293.32**	**79.78%**
Total Administration Expenditures	**0.00**	**21,575.68**	**604,963.00**	**122,293.32**	**79.78%**
Streets and Drainage Expenditures					
Maintenance Expenditures					
36-17-54422 Drainage Maintenance	0.00	0.00	1,112,225.00	336,522.00	69.74%
Total Maintenance Expenditures	**0.00**	**0.00**	**1,112,225.00**	**336,522.00**	**69.74%**
Total Streets and Drainage Expenditures	**0.00**	**0.00**	**1,112,225.00**	**336,522.00**	**69.74%**
Total CSLFRF - Grant Expenditures	**$ 0.00**	**$ 21,575.68**	**$ 1,717,188.00**	**$ 458,815.32**	**73.28%**
CSLFRF - Grant Excess of Revenues Over Expenditures	**$ 600.00**	**$ 71,753.61**	**$ (1,716,588.00)**	**$ (347,776.71)**	**79.74%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Stormwater Drainage Fund (37)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
37-00-45352 Fees - Drainage Improvements	$ 0.00	$ 370,520.63	$ 368,000.00	$ 280,426.95	23.80%
37-00-47470 Interest Income - Special Revenue	0.00	0.00	0.00	7,813.38	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**370,520.63**	**368,000.00**	**288,240.33**	**21.67%**
Total Revenues	**0.00**	**370,520.63**	**368,000.00**	**288,240.33**	**21.67%**
Total Stormwater Drainage Fund Revenues	**$ 0.00**	**$ 370,520.63**	**$ 368,000.00**	**$ 288,240.33**	**21.67%**
Expenditures					
Streets and Drainage Expenditures					
Supplies Expenditures					
37-17-52202 Postage & Shipping	$ 27,000.00	$ 1,508.00	$ 0.00	$ 0.00	0.00%
Total Supplies Expenditures	**27,000.00**	**1,508.00**	**0.00**	**0.00**	**0.00%**
Contractual Services Expenditures					
37-17-53304 Legal Services			5,000.00	0.00	100.00%
37-17-53305 Engineering	140,000.00	0.00	140,000.00	0.00	100.00%
37-17-53309 Consultants & Professionals	20,000.00	0.00	20,000.00	1,165.00	94.18%
37-17-53318 Billing/Collection Fees	9,860.00	4,000.00	30,700.00	0.00	100.00%
37-17-53348 MS4	5,200.00	1,566.25	30,700.00	4,585.00	85.07%
Total Contractual Services Expenditures	**175,060.00**	**5,566.25**	**226,400.00**	**5,750.00**	**97.46%**
Maintenance Expenditures					
37-17-54422 Drainage Maintenance			0.00	7,736.50	0.00%
Total Maintenance Expenditures			**0.00**	**7,736.50**	**0.00%**
Total Streets and Drainage Expenditures	**202,060.00**	**7,074.25**	**226,400.00**	**13,486.50**	**94.04%**
Total Stormwater Drainage Fund Expenditures	**$ 202,060.00**	**$ 7,074.25**	**$ 226,400.00**	**$ 13,486.50**	**94.04%**
Stormwater Drainage Fund Excess of Revenues Over E	**$ (202,060.00)**	**$ 363,446.38**	**$ 141,600.00**	**$ 274,753.83**	**(94.04%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget
For Halloween Event (38)
For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
38-00-45464 Fees- Vendors	$ 300.00	$ 300.00	$ 0.00	$ 500.00	0.00%
38-00-45465 Fees - Entry	0.00	40.00	300.00	70.00	76.67%
38-00-45467 Sponsorships - Events	3,000.00	1,750.00	3,000.00	4,450.00	(48.33%)
38-00-48200 Donations	0.00	25.00	0.00	0.00	0.00%
38-00-49601 Trf from Gen Fd	1,741.00	3,240.65	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**5,041.00**	**5,355.65**	**3,300.00**	**5,020.00**	**(52.12%)**
Total Revenues	**5,041.00**	**5,355.65**	**3,300.00**	**5,020.00**	**(52.12%)**
Total Halloween Event Revenues	**$ 5,041.00**	**$ 5,355.65**	**$ 3,300.00**	**$ 5,020.00**	**(52.12%)**
Expenditures					
Events Expenditures					
Supplies Expenditures					
38-05-52201 Operating Supplies	$ 400.00	$ 0.00	$ 600.00	$ 229.12	61.81%
38-05-52203 Printing	250.00	0.00	250.00	116.98	53.21%
38-05-52221 Community Events	1,650.00	100.00	1,650.00	3,168.91	(92.06%)
Total Supplies Expenditures	**2,300.00**	**100.00**	**2,500.00**	**3,515.01**	**(40.60%)**
Contractual Services Expenditures					
38-05-53570 Scholarships	1,000.00	0.00	1,000.00	0.00	100.00%
Total Contractual Services Expenditures	**1,000.00**	**0.00**	**1,000.00**	**0.00**	**100.00%**
Total Events Expenditures	**3,300.00**	**100.00**	**3,500.00**	**3,515.01**	**(0.43%)**
Total Halloween Event Expenditures	**$ 3,300.00**	**$ 100.00**	**$ 3,500.00**	**$ 3,515.01**	**(0.43%)**
Halloween Event Excess of Revenues Over Expenditure	**$ 1,741.00**	**$ 5,255.65**	**$ (200.00)**	**$ 1,504.99**	**852.50%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Christmas Events (39)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
39-00-45465 Fees - Entry	$ 0.00	$ 0.00	$ 100.00	$ 0.00	100.00%
39-00-45467 Sponsorships - Events	0.00	0.00	14,000.00	5,500.00	60.71%
39-00-48200 Donations	0.00	600.00	800.00	3,765.00	(370.63%)
39-00-49601 Trf from Gen Fd	0.00	14,300.00	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**14,900.00**	**14,900.00**	**9,265.00**	**37.82%**
Total Revenues	**0.00**	**14,900.00**	**14,900.00**	**9,265.00**	**37.82%**
Total Christmas Events Revenues	**$ 0.00**	**$ 14,900.00**	**$ 14,900.00**	**$ 9,265.00**	**37.82%**
Expenditures					
Events Expenditures					
Supplies Expenditures					
39-05-52101 Special Events	$ 0.00	$ 14,808.14	$ 13,200.00	$ 5,179.11	60.76%
39-05-52201 Operating Supplies	0.00	0.00	600.00	0.00	100.00%
39-05-52203 Printing	0.00	0.00	500.00	0.00	100.00%
39-05-52205 Advertising	0.00	0.00	500.00	0.00	100.00%
Total Supplies Expenditures	**0.00**	**14,808.14**	**14,800.00**	**5,179.11**	**65.01%**
Total Events Expenditures	**0.00**	**14,808.14**	**14,800.00**	**5,179.11**	**65.01%**
Total Christmas Events Expenditures	**$ 0.00**	**$ 14,808.14**	**$ 14,800.00**	**$ 5,179.11**	**65.01%**
Christmas Events Excess of Revenues Over Expenditur	**$ 0.00**	**$ 91.86**	**$ 100.00**	**$ 4,085.89**	**(3985.89%)**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Opioid Abatement Fund (40)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
40-00-46601 Opioid Grant	$ 0.00	$ 7,946.60	$ 0.00	$ 1,545.95	0.00%
40-00-47470 Interest Income - Special Revenue	0.00	0.00	0.00	266.94	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**7,946.60**	**0.00**	**1,812.89**	**0.00%**
Total Revenues	**0.00**	**7,946.60**	**0.00**	**1,812.89**	**0.00%**
Total Opioid Abatement Fund Revenues	**$ 0.00**	**$ 7,946.60**	**$ 0.00**	**$ 1,812.89**	**0.00%**
Opioid Abatement Fund Excess of Revenues Over Expe	**$ 0.00**	**$ 7,946.60**	**$ 0.00**	**$ 1,812.89**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For Tree Preservation Fund (41)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
41-00-46600 Tree Preservation	$ 0.00	$ 8,250.00	$ 0.00	$ 0.00	0.00%
41-00-47470 Interest Income - Special Revenue	0.00	0.00	0.00	305.04	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**8,250.00**	**0.00**	**305.04**	**0.00%**
Total Revenues	**0.00**	**8,250.00**	**0.00**	**305.04**	**0.00%**
Total Tree Preservation Fund Revenues	**$ 0.00**	**$ 8,250.00**	**$ 0.00**	**$ 305.04**	**0.00%**
Tree Preservation Fund Excess of Revenues Over Expe	**$ 0.00**	**$ 8,250.00**	**$ 0.00**	**$ 305.04**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For General Capital Projects (60)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
60-00-47470 Interest Income - Special Revenue DF	$ 300.00	$ 26,305.55	$ 15,000.00	$ 32,454.01	(116.36%)
Total Undefined Sub-Type Revenues	**300.00**	**26,305.55**	**15,000.00**	**32,454.01**	**(116.36%)**
Total Revenues	**300.00**	**26,305.55**	**15,000.00**	**32,454.01**	**(116.36%)**
Total General Capital Projects Revenues	**$ 300.00**	**$ 26,305.55**	**$ 15,000.00**	**$ 32,454.01**	**(116.36%)**
Expenditures					
Streets and Drainage Expenditures					
Capital Outlay Expenditures					
60-17-55517 Capital Outlay Construction	$ 350,000.00	$ 0.00	$ 502,900.00	$ 393,712.50	21.71%
Total Capital Outlay Expenditures	**350,000.00**	**0.00**	**502,900.00**	**393,712.50**	**21.71%**
Total Streets and Drainage Expenditures	**350,000.00**	**0.00**	**502,900.00**	**393,712.50**	**21.71%**
Total General Capital Projects Expenditures	**$ 350,000.00**	**$ 0.00**	**$ 502,900.00**	**$ 393,712.50**	**21.71%**
General Capital Projects Excess of Revenues Over Exp	**$ (349,700.00)**	**$ 26,305.55**	**$ (487,900.00)**	**$ (361,258.49)**	**25.96%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For 2023 CO & Revenue Bond (62)

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
Revenues					
Undefined Sub-Type Revenues					
62-00-47470 Interest Income - Special Revenue	$ 0.00	$ 2,289.36	$ 0.00	$ 169,128.60	0.00%
62-00-48599 Bond Proceeds	0.00	3,015,400.30	0.00	0.00	0.00%
Total Undefined Sub-Type Revenues	**0.00**	**3,017,689.66**	**0.00**	**169,128.60**	**0.00%**
Total Revenues	**0.00**	**3,017,689.66**	**0.00**	**169,128.60**	**0.00%**
Total 2023 CO & Revenue Bond Revenues	**$ 0.00**	**$ 3,017,689.66**	**$ 0.00**	**$ 169,128.60**	**0.00%**
Expenditures					
Streets and Drainage Expenditures					
Capital Outlay Expenditures					
62-17-55517 Capital Outlay Construction	$ 0.00	$ 0.00	$ 0.00	$ 273,255.75	0.00%
Total Capital Outlay Expenditures	**0.00**	**0.00**	**0.00**	**273,255.75**	**0.00%**
Total Streets and Drainage Expenditures	**0.00**	**0.00**	**0.00**	**273,255.75**	**0.00%**
Total 2023 CO & Revenue Bond Expenditures	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 273,255.75**	**0.00%**
2023 CO & Revenue Bond Excess of Revenues Over Ex	**$ 0.00**	**$ 3,017,689.66**	**$ 0.00**	**$ (104,127.15)**	**0.00%**

City of Lake Dallas

Statement of Revenue and Expenditures

Original Budget

For the Fiscal Period 2024-13 Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	**$ 7,574,267.00**	**$ 12,270,125.29**	**$ 11,742,887.00**	**$ 10,274,429.47**	**12.51%**
Total Expenditures	**$ 8,132,238.00**	**$ 7,248,887.45**	**$ 10,976,935.00**	**$ 10,341,592.97**	**5.79%**
Total Excess of Revenues Over Expenditures	**$ (557,971.00)**	**$ 5,021,237.84**	**$ 765,952.00**	**$ (67,163.50)**	**108.77%**

Accounts Payable
Check Register
For the month of September 30, 2024

City of Lake Dallas

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
67021	C	9/11/2024	32	City of Carrollton	$61.00	O
	Invoice Nbr - Description			GL Account	Amount	
	TRA-24-752 - Retirement Sign			01-11-52212	$61.00	
67022	C	9/11/2024	41	Charter Communications Network LLC	$223.12	O
	Invoice Nbr - Description			GL Account	Amount	
	171820601090124 - Aug24 Sept 24 Internet Fiber PW			01-17-53301	$223.12	
67023	C	9/11/2024	41	Charter Comunications	$675.00	O
	Invoice Nbr - Description			GL Account	Amount	
	133368501-0012138 - Aug24 internet fiber CS			01-18-53301	$675.00	
67024	C	9/11/2024	55	City of Corinth	$113,393.67	O
	Invoice Nbr - Description			GL Account	Amount	
	INV10361 - Fire/EMS Contract Sept24			01-11-53314	$113,393.67	
67025	C	9/11/2024	60	DCAD - Denton Central Appraisal District	$6,934.26	O
	Invoice Nbr - Description			GL Account	Amount	
	10193 - Quaterly 24 allocation DCAD budget			01-11-53312	$6,934.26	
67026	C	9/11/2024	64	Local Circuit	$7,553.26	O
	Invoice Nbr - Description			GL Account	Amount	
	522,5197,5168,5167,5189 - IT Managed Maintenance Services			01-11-54406	$2,803.92	
	522,5197,5168,5167,5189 - IT Managed Maintenance Services			01-13-54406	$3,641.65	
	522,5197,5168,5167,5189 - IT Managed Maintenance Services			01-18-54406	$712.93	
	522,5197,5168,5167,5189 - IT Managed Maintenance Services			01-15-54406	$184.37	
	522,5197,5168,5167,5189 - IT Managed Maintenance Services			01-17-54406	$210.39	
67027	C	9/11/2024	94	New Benefits, Ltd	$275.00	O
	Invoice Nbr - Description			GL Account	Amount	
	NB4400BS-1246522 - New Benefits Ins Payment			01-13-51108	$152.00	
	NB4400BS-1246522 - New Benefits Ins Payment			01-15-51108	$19.00	
	NB4400BS-1246522 - New Benefits Ins Payment			01-09-51108	$9.50	
	NB4400BS-1246522 - New Benefits Ins Payment			01-17-51108	$28.50	
	NB4400BS-1246522 - New Benefits Ins Payment			01-08-51108	$19.00	
	NB4400BS-1246522 - New Benefits Ins Payment			01-11-51108	$47.00	
67028	C	9/11/2024	95	Galls, LLC	$4.99	O
	Invoice Nbr - Description			GL Account	Amount	
	28774545 - 2nd LT bar miniature rank insignia - HALL			01-13-52204	$4.99	
67029	C	9/11/2024	97	Bureau Veritas North America	$2,053.49	O
	Invoice Nbr - Description			GL Account	Amount	
	24-Aug - Aug24 Inspections			01-08-53317	$2,053.49	
67030	C	9/11/2024	100	GT Distribuitors Inc	$575.67	O
	Invoice Nbr - Description			GL Account	Amount	

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	INV1012299 - Tactical Diversionary Devices PD			01-13-52211	$575.67		
67031	**C**	**9/11/2024**	**111**	**Nichols, Jackson, Dillard**		**$8,842.22**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	53787,53788 - Legal Serv Aug24			01-09-53320	$1,612.03		
	53787,53788 - Legal Serv Aug24			01-11-53304	$7,230.19		
67032	**C**	**9/11/2024**	**120**	**iWorQ Systems**		**$4,000.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	204740 - Code Enforcment and Permits Software			01-08-54406	$4,000.00		
67033	**C**	**9/11/2024**	**137**	**Lake Cities Municipal Utility Authority**		**$990.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	Aug24-37-058000 - Water and Sewer Aug24			01-11-53301	$462.43		
	Aug24-37-058000 - Water and Sewer Aug24			01-17-53301	$104.84		
	Aug24-37-058000 - Water and Sewer Aug24			01-18-53301	$254.84		
	Aug24-37-058000 - Water and Sewer Aug24			31-16-54405	$18.75		
	Aug24-37-058000 - Water and Sewer Aug24			01-15-53301	$149.14		
67034	**C**	**9/11/2024**	**141**	**Leisure Interactive, LLC**		**$367.73**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	35581 - WGP online booking reserv fee Aug24			31-16-54405	$367.73		
67035	**C**	**9/11/2024**	**169**	**United Site Services**		**$961.80**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	114-13925975 - portable restroom rental			31-16-54405	$961.80		
67036	**C**	**9/11/2024**	**178**	**Utility Data Systems, Inc**		**$564.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	25749 - MCRS Court Software Sept24			01-09-54406	$564.00		
67037	**C**	**9/11/2024**	**185**	**Sarah Farrell**		**$595.85**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	Aug2412434198322509 - Child support payroll 9/5/24			01-00-21156	$595.85		
67038	**C**	**9/11/2024**	**263**	**Brenda Hall**		**$1,700.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	WG labor day - WG PD labor day serv			31-16-54405	$1,700.00		
67040	**C**	**9/11/2024**	**418**	**Denton Electric, Inc.**		**$3,339.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	C39287 - Replace outside wall pack AS			01-15-54400	$3,339.00		
67041	**C**	**9/11/2024**	**444**	**Lake Cities Printing**		**$373.90**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	10582,10576,10482,10557 - Ops stickers, business cards, uniform logo - PD			01-13-52201	$96.40		
	10582,10576,10482,10557 - Ops stickers, business cards, uniform logo - PD			01-13-52203	$45.00		
	10582,10576,10482,10557 - Ops stickers, business cards, uniform logo - PD			01-13-52204	$97.50		
	10582,10576,10482,10557 - Ops stickers, business cards, uniform logo - PD			01-13-52203	$135.00		

City of Lake Dallas

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
67042	**C**	**9/11/2024**	**507**	**Staples Advantage**	**$219.44**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	ORD#7639140876 - Coffee, pocket files, 3tab folders			01-11-52201	$219.44	
67043	**C**	**9/11/2024**	**544**	**ESI Networks**	**$464.73**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	23542 - WGP turnkey sol cloud software license and lease			31-16-54405	$464.73	
67044	**C**	**9/11/2024**	**555**	**Clean & Green Car Wash**	**$110.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	692 - Aug24 car wash			01-13-54402	$100.00	
	693 - PW car wash Aug24			01-17-54402	$10.00	
67045	**C**	**9/11/2024**	**694**	**Republic Services #615**	**$6,462.10**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	0615002126957 - Contract Serv Storm debris pick up Aug24			01-11-53309	$6,462.10	
67046	**C**	**9/11/2024**	**768**	**Fulton's Metal & Hardware**	**$99.95**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	3109772 - WG Steel Plate			31-16-54405	$99.95	
67047	**C**	**9/11/2024**	**771**	**Quadient Leasing, Dept. 3682**	**$98.40**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	Q1478203 - Aug24 Monthly Lease			01-11-52202	$98.40	
67048	**C**	**9/11/2024**	**801**	**Connor Farrell**	**$600.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	WG Labor day - WG PD Labor day serv			31-16-54405	$600.00	
67049	**C**	**9/11/2024**	**837**	**Enterprise Fleet Management**	**$9,463.10**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	574933A-090524 - Vehicle fleet lease, maint			01-08-53351	$540.12	
	574933A-090524 - Vehicle fleet lease, maint			01-16-54402	$6.00	
	574933A-090524 - Vehicle fleet lease, maint			01-08-54402	$29.15	
	574933A-090524 - Vehicle fleet lease, maint			01-17-54402	$43.50	
	574933A-090524 - Vehicle fleet lease, maint			01-15-54402	$6.00	
	574933A-090524 - Vehicle fleet lease, maint			01-13-53351	$6,848.23	
	574933A-090524 - Vehicle fleet lease, maint			01-13-54402	$1,990.10	
67050	**C**	**9/11/2024**	**939**	**O'Reilly Automotive Inc**	**$224.05**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	368448-1045457633 - Vehicle cover seats PW			01-17-54402	$224.05	
67051	**C**	**9/11/2024**	**940**	**North Central Texas Janitorial**	**$3,647.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	4073,4102 - Aug 24 Sept 24 Janitorial Serv			01-11-53325	$3,647.00	
67052	**C**	**9/11/2024**	**957**	**AT&T Mobility**	**$1,102.47**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**	
	287319484814x08232024 - Mobile Phone Aug24			01-11-52216	$60.00	

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
				287319484814x08232024 - Mobile Phone Aug24	01-15-52216	$71.85	
				287319484814x08232024 - Mobile Phone Aug24	01-18-52216	$39.34	
				287319484814x08232024 - Mobile Phone Aug24	01-17-52216	$39.34	
				287319484814x08232024 - Mobile Phone Aug24	01-08-52216	$69.34	
				287319484814x08232024 - Mobile Phone Aug24	01-13-52216	$822.60	
67053	**C**	**9/11/2024**	**1002**	**Telus Health (US) Ltd**		**$262.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	2205683 - EAP Ins Sept 24				01-13-51108	$125.76	
	2205683 - EAP Ins Sept 24				01-15-51108	$20.96	
	2205683 - EAP Ins Sept 24				01-17-51108	$20.96	
	2205683 - EAP Ins Sept 24				01-11-51108	$52.40	
	2205683 - EAP Ins Sept 24				01-09-51108	$10.48	
	2205683 - EAP Ins Sept 24				01-18-51108	$10.48	
	2205683 - EAP Ins Sept 24				01-08-51108	$20.96	
67054	**C**	**9/11/2024**	**1013**	**Kiki's Konsulting LLC**		**$9,050.16**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	1020,1021,1022,1023,1024 - Finance Consulting Aug24				01-11-53309	$9,050.16	
67055	**C**	**9/11/2024**	**1030**	**TransUnion Risk and Alternative**		**$160.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	761895-202408-1 - Aug24 Subscriptions				01-13-52213	$160.00	
67056	**C**	**9/11/2024**	**1031**	**Grande Communications Networks LLC**		**$2,275.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	1333686010012149 - City Hall Fiber Aug24 Sept24				01-11-53301	$2,275.00	
67057	**C**	**9/11/2024**	**1072**	**North American Rescue LLC**		**$906.20**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	INV20015 - Trauma kit supplies PD				01-13-52211	$906.20	
67058	**C**	**9/18/2024**	**4**	**A To T Lamps Inc**		**$986.50**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	494631,494246 - Facilities Maintenance Light bulbs/covers				01-16-54400	$58.00	
	497718 - City Hall Parking lot lights				01-11-54400	$800.00	
	494631,494246 - Facilities Maintenance Light bulbs/covers				01-15-54400	$128.50	
67059	**C**	**9/18/2024**	**6**	**ADT Security Services**		**$90.27**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	Aug 24 - Security System Aug 24 CS				01-18-53323	$90.27	
67060	**C**	**9/18/2024**	**1022**	**Column Software PBC**		**$49.44**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	6116E09F-0025 - Advertising - Public Notices Aug 24				01-11-52205	$49.44	
67061	**C**	**9/18/2024**	**1005**	**Equitable Financial Life Insurance Company**		**$2,879.16**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**	
	1-Aug - Insurance Vision Dental				01-09-51108	$24.81	

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	1-Sep - Insurance Dental Vision Sep24				01-00-21166	$168.80		
	1-Sep - Insurance Dental Vision Sep24				01-17-51108	$118.01		
	1-Sep - Insurance Dental Vision Sep24				01-15-51108	$118.02		
	1-Sep - Insurance Dental Vision Sep24				01-13-51108	$476.87		
	1-Sep - Insurance Dental Vision Sep24				01-11-51108	$24.81		
	1-Sep - Insurance Dental Vision Sep24				01-00-21158	$394.15		
	1-Sep - Insurance Dental Vision Sep24				01-09-51108	$24.81		
	1-Sep - Insurance Dental Vision Sep24				01-08-51108	$49.62		
	1-Aug - Insurance Vision Dental				01-00-21158	$394.15		
	1-Aug - Insurance Vision Dental				01-11-53333	$128.98		
	1-Aug - Insurance Vision Dental				01-17-51108	$118.01		
	1-Aug - Insurance Vision Dental				01-15-51108	$118.02		
	1-Aug - Insurance Vision Dental				01-11-51108	$24.81		
	1-Aug - Insurance Vision Dental				01-08-51108	$49.62		
	1-Aug - Insurance Vision Dental				01-00-21166	$168.80		
	1-Aug - Insurance Vision Dental				01-13-51108	$476.87		
67062	**C**	**9/18/2024**	**95**	**Galls, LLC**			**$178.50**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	028899991 - Uniforms LS, namestrip- PD				01-13-52204	$140.99		
	028887034 - Uniform reds word heat press PD				01-13-52204	$37.51		
	028887034 - Uniform reds word heat press PD				01-13-52202	$0.00		
67063	**C**	**9/18/2024**	**120**	**iWorQ Systems**			**$3,897.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	204741 - Annual cost work order software system PW				01-17-54417	$974.25		
	204741 - Annual cost work order software system PW				37-17-54422	$974.25		
	204741 - Annual cost work order software system PW				31-16-54405	$974.25		
	204741 - Annual cost work order software system PW				01-16-54405	$974.25		
67064	**C**	**9/18/2024**	**40**	**Lake Cities Chamber**			**$60.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	4938 - Dues & memberships Chamber Luncheon Sept 24				01-07-52207	$20.00		
	4938 - Dues & memberships Chamber Luncheon Sept 24				01-11-52207	$40.00		
67065	**C**	**9/18/2024**	**80**	**Masten Air Conditioning & Heat**			**$2,995.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	17285 - WG mini split				31-16-54405	$2,995.00		
67066	**C**	**9/18/2024**	**882**	**Normandy Health Services LLC**			**$1,200.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	INV 377 - Health Inspections Sept 24				01-08-53326	$1,200.00		
67067	**C**	**9/18/2024**	**225**	**North Texas Tollway Authority**			**$22.20**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	24 sept - Travel Toll Roads Sept24 PW			01-17-52208	$22.20		
67068	**C**	**9/18/2024**	**341**	**Reynolds Asphalt & Construction Co.**		**$5,261.60**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	145779,145759 - Street repait maintenance asphalt - Addison St.			20-17-54409	$5,261.60		
67069	**C**	**9/18/2024**	**485**	**RPM Construction**		**$6,800.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	1 - Fire house stucco repair			01-11-54400	$6,800.00		
67070	**C**	**9/18/2024**	**226**	**Sirchie Acquisition Company LLC**		**$219.26**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	0662787-IN - Ops Supplies - Evidence Kit PD			01-13-52201	$219.26		
67071	**C**	**9/18/2024**	**507**	**Staples Advantage**		**$88.10**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	6011532342,6011532343 - Office equipment and Supplies Admin			01-11-52000	$8.11		
	6011532342,6011532343 - Office equipment and Supplies Admin			01-11-52209	$79.99		
67072	**C**	**9/18/2024**	**1043**	**United Rentals**		**$664.83**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	235670126-002 - Park maintenance lift to install lights			01-16-54405	$664.83		
67073	**C**	**9/24/2024**	**755**	**TCC Northwest Campus Business Services**		**$1,656.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	NW127107 - Police Academy- Mandujano			01-13-52206	$1,656.00		
67074	**C**	**9/24/2024**	**5**	**Adams Exterminating Company**		**$281.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	1144976 - Facilities Maint. Quaterly Pest Service City Hall			01-11-54400	$281.00		
67075	**C**	**9/24/2024**	**84**	**McCreary, Veselka, Bragg & Allen**		**$691.80**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	291369,292567 - Billing and Collection Fee - Municipal Court Aug24 Sep24			01-09-53318	$82.50		
	291369,292567 - Billing and Collection Fee - Municipal Court Aug24 Sep24			01-09-53318	$609.30		
67076	**C**	**9/24/2024**	**412**	**Cheryl McClain**		**$150.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	1 Sep - Balloon column incoming city manager			01-11-52212	$150.00		
67077	**C**	**9/24/2024**	**557**	**D & D Commercial Landscape Management**		**$9,354.50**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	35493,35733,37075,37076 - ROW mowing Apr, May, Sep 2024			01-16-53406	$8,554.50		
	35493,35733,37075,37076 - ROW mowing Apr, May, Sep 2024			01-11-54400	$800.00		
67078	**C**	**9/24/2024**	**561**	**UBEO**		**$1,568.00**	**O**
	Invoice Nbr - Description			**GL Account**	**Amount**		
	37450128 - Priter lease fees Sep24			01-13-53352	$221.35		

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	37450128 - Priter lease fees Sep24				01-18-53352	$133.50		
	37450128 - Priter lease fees Sep24				01-09-53352	$38.44		
	37450128 - Priter lease fees Sep24				01-11-53352	$1,120.00		
	37450128 - Priter lease fees Sep24				01-15-53352	$54.71		
67079	**C**	**9/24/2024**	**1040**	**Elite Tree Services , LLC**			**$450.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	91924 - Facilities Maintenance - Trim City Hall tree				01-11-54400	$450.00		
67080	**C**	**9/24/2024**	**4**	**A To T Lamps Inc**			**$849.45**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	498025,498008,498046 - Facilities Maintenance Lights				01-11-54400	$849.45		
Aetna	**E**	**9/3/2024**	**1008**	**Aetna**			**$28,713.52**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	24-Sept - online pay-24-sept				01-11-51108	$3,370.18		
	24-Sept - online pay-24-sept				01-17-51108	$3,895.51		
	24-Sept - online pay-24-sept				01-00-21159	$3,475.29		
	24-Sept - online pay-24-sept				01-09-51108	$657.67		
	24-Sept - online pay-24-sept				01-13-51108	$13,710.06		
	24-Sept - online pay-24-sept				01-15-51108	$1,348.36		
	24-Sept - online pay-24-sept				01-08-51108	$2,256.45		
Aflac	**E**	**9/5/2024**	**8**	**Aflac**			**$296.52**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	24-Sept - Sept24 Aflac Ins Payment				01-00-21167	$296.52		
Child Support Texas SDU	**E**	**9/23/2024**	**1076**	**Child Support Texas SDU**			**$1,632.99**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	Sep 24 Initial - Chld Support Sep 24 Initial				01-00-21156	$187.91		
	Sep 24 Initial - Chld Support Sep 24 Initial				01-00-21156	$595.85		
	Sep 24 Initial - Chld Support Sep 24 Initial				01-00-21156	$849.23		
Citibank, N.A.	**E**	**9/5/2024**	**937**	**Citibank, N.A.**			**$16,611.43**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	AUG 2024 - AUGUST2024 PCARDS				01-15-52201	$231.80		
	AUG 2024 - AUGUST2024 PCARDS				01-15-52201	$16.23		
	AUG 2024 - AUGUST2024 PCARDS				01-11-52000	$59.82		
	AUG 2024 - AUGUST2024 PCARDS				01-11-52201	$161.29		
	AUG 2024 - AUGUST2024 PCARDS				01-11-52206	$1,600.00		
	AUG 2024 - AUGUST2024 PCARDS				01-11-53301	$1,097.42		
	AUG 2024 - AUGUST2024 PCARDS				01-07-52206	$289.96		
	AUG 2024 - AUGUST2024 PCARDS				01-15-52201	$74.79		
	AUG 2024 - AUGUST2024 PCARDS				01-15-53309	$160.00		
	AUG 2024 - AUGUST2024 PCARDS				01-07-52206	$259.97		
	AUG 2024 - AUGUST2024 PCARDS				01-17-52208	$26.16		
	AUG 2024 - AUGUST2024 PCARDS				01-17-52211	$27.26		

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
		AUG 2024 - AUGUST2024 PCARDS		01-17-54403	$298.31		
		AUG 2024 - AUGUST2024 PCARDS		01-11-52206	$579.92		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52201	$567.83		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$5.00		
		AUG 2024 - AUGUST2024 PCARDS		01-16-54403	$244.75		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$280.00		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$50.00		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$30.00		
		AUG 2024 - AUGUST2024 PCARDS		01-15-52201	$90.49		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$150.00		
		AUG 2024 - AUGUST2024 PCARDS		01-15-52000	$11.89		
		AUG 2024 - AUGUST2024 PCARDS		01-15-52201	$39.11		
		AUG 2024 - AUGUST2024 PCARDS		01-15-52201	$36.29		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$5.00		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$135.00		
		AUG 2024 - AUGUST2024 PCARDS		01-15-52201	$226.37		
		AUG 2024 - AUGUST2024 PCARDS		01-15-53309	$388.40		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52201	$50.88		
		AUG 2024 - AUGUST2024 PCARDS		01-16-52208	$55.14		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52208	$56.22		
		AUG 2024 - AUGUST2024 PCARDS		01-16-54403	$25.41		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52211	$54.38		
		AUG 2024 - AUGUST2024 PCARDS		01-16-52201	$42.87		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52201	$66.08		
		AUG 2024 - AUGUST2024 PCARDS		31-16-52201	$152.12		
		AUG 2024 - AUGUST2024 PCARDS		01-16-54400	$300.00		
		AUG 2024 - AUGUST2024 PCARDS		01-16-52201	$62.06		
		AUG 2024 - AUGUST2024 PCARDS		31-16-54405	$256.23		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52201	$37.98		
		AUG 2024 - AUGUST2024 PCARDS		31-16-54405	$92.90		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52211	$66.29		
		AUG 2024 - AUGUST2024 PCARDS		31-16-52201	$14.70		
		AUG 2024 - AUGUST2024 PCARDS		01-15-52201	$115.80		
		AUG 2024 - AUGUST2024 PCARDS		20-17-54409	$42.50		
		AUG 2024 - AUGUST2024 PCARDS		20-17-54409	$116.25		
		AUG 2024 - AUGUST2024 PCARDS		20-17-54409	$61.25		
		AUG 2024 - AUGUST2024 PCARDS		01-16-52201	$8.72		
		AUG 2024 - AUGUST2024 PCARDS		01-16-54400	$25.52		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52208	$62.62		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52208	$18.40		
		AUG 2024 - AUGUST2024 PCARDS		01-17-52208	$82.33		
		AUG 2024 - AUGUST2024 PCARDS		01-16-54400	$18.49		
		AUG 2024 - AUGUST2024 PCARDS		01-11-54400	$80.78		
		AUG 2024 - AUGUST2024 PCARDS		01-16-54403	$406.97		

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	AUG 2024 - AUGUST2024 PCARDS			01-15-53309	$155.00		
	AUG 2024 - AUGUST2024 PCARDS			01-17-52210	$106.47		
	AUG 2024 - AUGUST2024 PCARDS			01-16-54400	$45.27		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52000	$16.69		
	AUG 2024 - AUGUST2024 PCARDS			01-15-52201	$91.44		
	AUG 2024 - AUGUST2024 PCARDS			01-15-52201	($29.94)		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52201	$23.40		
	AUG 2024 - AUGUST2024 PCARDS			01-17-54402	$10.25		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52000	$22.51		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52202	$10.72		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52201	$28.99		
	AUG 2024 - AUGUST2024 PCARDS			01-13-54402	$10.25		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52201	$54.09		
	AUG 2024 - AUGUST2024 PCARDS			01-13-54402	$10.25		
	AUG 2024 - AUGUST2024 PCARDS			01-16-52201	$1,679.15		
	AUG 2024 - AUGUST2024 PCARDS			31-16-54405	$2,175.00		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52206	$350.00		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52201	$219.00		
	AUG 2024 - AUGUST2024 PCARDS			31-16-52201	$18.49		
	AUG 2024 - AUGUST2024 PCARDS			01-08-52223	$114.00		
	AUG 2024 - AUGUST2024 PCARDS			01-17-52201	$242.40		
	AUG 2024 - AUGUST2024 PCARDS			01-08-52216	$0.99		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52206	$470.00		
	AUG 2024 - AUGUST2024 PCARDS			01-13-52206	$940.00		
	AUG 2024 - AUGUST2024 PCARDS			01-11-52212	$18.99		
	AUG 2024 - AUGUST2024 PCARDS			01-11-52201	$19.99		
	AUG 2024 - AUGUST2024 PCARDS			01-16-52201	$133.25		
	AUG 2024 - AUGUST2024 PCARDS			01-17-52211	$125.16		
	AUG 2024 - AUGUST2024 PCARDS			01-09-52000	$33.67		
Dearborn National Life Insurance Company	**E**	**9/3/2024**	**248**	**Dearborn National Life Insurance Company**		**$1,609.89**	**O**

Invoice Nbr - Description	GL Account	Amount
24-Sept - 24-Sept Life ADD and Supp Ins	01-00-21167	$117.84
24-Sept - 24-Sept Life ADD and Supp Ins	01-08-51108	$63.28
24-Sept - 24-Sept Life ADD and Supp Ins	01-15-51108	$35.15
24-Sept - 24-Sept Life ADD and Supp Ins	01-11-51108	$146.59
24-Sept - 24-Sept Life ADD and Supp Ins	01-13-51108	$1,117.64
24-Sept - 24-Sept Life ADD and Supp Ins	01-17-51108	$89.92
24-Sept - 24-Sept Life ADD and Supp Ins	01-09-51108	$39.47

Deluxe Business Forms	**E**	**9/11/2024**	**66**	**Deluxe Business Forms**		**$200.16**	**O**

Invoice Nbr - Description	GL Account	Amount
16962164 - Reorder Bank deposit ticket books	01-11-52201	$200.16

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
EFTPS	**E**	**9/5/2024**	**454**	**EFTPS**	**$10,762.05**	**O**

Invoice Nbr - Description	GL Account	Amount
Aug24-FedTax2 - Aug24-FedTax2	01-00-21151	$8,540.21
Aug24-FedTax2 - Aug24-FedTax2	01-00-21152	$2,221.84

EFTPS	**E**	**9/18/2024**	**454**	**EFTPS**	**$12,612.44**	**O**

Invoice Nbr - Description	GL Account	Amount
Sept24-FedTax - Sept24-FedTax	01-00-21152	$2,443.18
Sept24-FedTax - Sept24-FedTax	01-00-21151	$10,169.26

Equitable Financial Life Insurance Company	**E**	**9/24/2024**	**1005**	**Equitable Financial Life Insurance Company**	**$2,879.16**	**O**

Invoice Nbr - Description	GL Account	Amount
09302024 - PAID AUG/SEPT TWICE SHOULD SEE A CREDIT	01-00-21166	$2,879.16

New Benefits, Ltd	**E**	**9/25/2024**	**94**	**New Benefits, Ltd**	**$276.00**	**O**

Invoice Nbr - Description	GL Account	Amount
24-Sept - New Benefits Ins Payment - Sept 24	01-17-51108	$28.50
24-Sept - New Benefits Ins Payment - Sept 24	01-08-51108	$19.00
24-Sept - New Benefits Ins Payment - Sept 24	01-11-51108	$28.50
24-Sept - New Benefits Ins Payment - Sept 24	01-09-51108	$19.00
24-Sept - New Benefits Ins Payment - Sept 24	01-13-51108	$162.00
24-Sept - New Benefits Ins Payment - Sept 24	01-15-51108	$19.00

PaySimple	**E**	**9/3/2024**	**913**	**PaySimple**	**$100.89**	**O**

Invoice Nbr - Description	GL Account	Amount
24-Sept - ACH charge for Paysimple Sept24	01-11-52207	$95.89
24-Sept - ACH charge for Paysimple Sept24	01-11-52207	$5.00

Texas Workforce Commission	**E**	**9/5/2024**	**494**	**Texas Workforce Commission**	**$672.82**	**O**

Invoice Nbr - Description	GL Account	Amount
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-00-21145	$48.03
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-08-51106	$7.14
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-11-51106	($48.04)
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-17-51106	$173.86
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-09-51106	$37.79
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-15-51106	$114.49
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-11-53333	$137.79
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-11-51106	$182.95
2024 Q2 - 2024 QUARTER 2 UNEMPLOYMENT Tax	01-13-51106	$18.81

Texas Workforce Commission	**E**	**9/4/2024**	**494**	**Texas Workforce Commission**	**$31.95**	**O**

Invoice Nbr - Description	GL Account	Amount

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

For The Fiscal Periods Range From 2024-12 To 2024-12

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	24-Sept - TWC monthly autopayment charges Sept24				01-00-23195	$31.95		
TMRS	**E**	**9/17/2024**	**160**	**TMRS**			**$34,831.72**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	24-Aug - online-ACH - Aug24 Charge				01-00-21155	$34,831.72		
Tom Muehlenbeck	**E**	**9/3/2024**	**1016**	**Tom Muehlenbeck**			**$5,472.12**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	Aug24-2 - Interim City Manager, Bi-Monthly Payment Aug24-2				01-11-53309	$5,472.12		
Wex Bank	**E**	**9/26/2024**	**187**	**Wex Bank**			**$9,238.38**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	99806722 - Sept24 Fuel charges				01-17-52208	$563.74		
	99806722 - Sept24 Fuel charges				01-15-52208	$81.70		
	99806722 - Sept24 Fuel charges				01-08-52208	$103.08		
	99147594 - Aug24 fuel charges				01-13-52208	$3,205.41		
	99806722 - Sept24 Fuel charges				01-16-52208	$260.50		
	99806722 - Sept24 Fuel charges				01-13-52208	$3,699.18		
	99147594 - Aug24 fuel charges				01-15-52208	$81.64		
	99147594 - Aug24 fuel charges				01-17-52208	$837.79		
	99147594 - Aug24 fuel charges				01-16-52208	$288.66		
	99147594 - Aug24 fuel charges				01-08-52208	$116.68		
WEX HEALTH - DBI	**E**	**9/24/2024**	**1048**	**WEX HEALTH - DBI**			**$150.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	WEXDBI-Sept24 - ACH - ONLINE - FSA- Sept 24				01-00-21164	$10.00		
	WEXDBI-Sept24 - ACH - ONLINE - FSA- Sept 24				01-00-21164	$25.00		
	WEXDBI-Sept24 - ACH - ONLINE - FSA- Sept 24				01-00-21164	$25.00		
	WEXDBI-Sept24 - ACH - ONLINE - FSA- Sept 24				01-00-21164	$20.00		
	WEXDBI-Sept24 - ACH - ONLINE - FSA- Sept 24				01-00-21164	$35.00		
	WEXDBI-Sept24 - ACH - ONLINE - FSA- Sept 24				01-00-21164	$35.00		
WEX HEALTH - DBI	**E**	**9/18/2024**	**1048**	**WEX HEALTH - DBI**			**$310.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	WEXCLAIM FUND-Sept24 - ACH - ONLINE - CLAIM Fund- Sept 24				01-00-21164	$310.00		
Wex Health, Inc.	**E**	**9/25/2024**	**1047**	**Wex Health, Inc.**			**$195.20**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	24-Sept - Sept24 Monthly FSA HSA & Cobra				01-11-53333	$70.00		
	24-Sept - Sept24 Monthly FSA HSA & Cobra				01-11-53333	$25.20		
	24-Sept - Sept24 Monthly FSA HSA & Cobra				01-11-53333	$100.00		

Cleared	**$0.00**
Outstanding	**$355,618.41**
Void	**$0.00**

AGENDA ITEM 15B

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 13, 2025**

Cancelling the May 3, 2025 General Election

DESCRIPTION:

Consider the approval of an ordinance cancelling the May 3, 2025, General Election for City Officers; ordering that each unopposed candidate be declared elected to office; and ordering the posting of this at each polling place on election day.

BACKGROUND INFORMATION:

On February 13, 2025, the Council approved an ordinance calling for a General Municipal Election for the purpose of election of Mayor and Councilmembers to Places 2 and 4. The filing deadline for the election was on Friday, February 18, 2022 at 5:00 p.m. None of the positions are opposed, therefore a Certification of Unopposed Candidates has been issued in accordance with Section 2.052 of Election Code. Upon receipt of the certifications, the Council may declare each unopposed candidate elected and cancel the general election. The unopposed candidates will be issued their certificate of election would have been canvassed in May.

FINANCIAL CONSIDERATION:

None

RECOMMENDED MOTIONS:

I move to approve/deny an ordinance cancelling the May 3, 2025, General Election for City Officers; ordering that each unopposed candidate be declared elected to office; and ordering the posting of this at each polling place on election day

ATTACHMENT(S):

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

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2025-__

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, CANCELING THE MAY 3, 2025, GENERAL ELECTION FOR CITY OFFICERS; ORDERING THAT EACH UNOPPOSED CANDIDATE BE DECLARED ELECTED TO OFFICE; ORDERING THE POSTING OF THIS ORDINANCE AT EACH POLLING PLACE ON ELECTION DAY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on February 13, 2025, the City Council ordered a general election to be held on May 3, 2025, for the purpose of electing the Mayor and Councilmembers to Places 2 and 4 on the Council; and

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

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

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

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

SECTION 1. Having received the certification from the City Secretary that the following candidates are unopposed in the May 3, 2025, general election, the following people are hereby declared elected to the specified offices and shall be issued a certificate of election after Election Day in accordance with the Texas Election Code.

Kristy Bleau, Mayor
Rachel Fitzpatrick, Place 2
Rudy Glynn Vrba, Place 4

SECTION 2. The City Secretary shall post a copy of this resolution at the designated polling place on May 5, 2025, as required by the Texas Election Code.

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS ON THE 13th DAY OF MARCH 2025.

APPROVED:

_____
Andi Nolan, Mayor

ATTEST:

_____
Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

_____
Joseph J. Gorfida, City Attorney

CITY COUNCIL
AGENDA MEMO

Prepared By: Codi Delcambre, City Secretary **March 13, 2025**

ATMOS STEERING COMMITTEE

DESCRIPTION:

Consider and take appropriate action for a Resolution authorizing membership in the ATMOS Cities Steering Committee .

BACKGROUND INFORMATION:

Most municipalities have retained original jurisdiction over gas utility rates and services within municipal limits. The Atmos Cities Steering Committee ("ACSC") is composed of 186 municipalities in the service area of Atmos Energy Corporation, Mid-Tex Division that have retained original jurisdiction. Atmos is a monopoly provider of natural gas. Because Atmos has no competitors, regulation of the rates that it charges its customers is the only way that cities can ensure that natural gas rates are fair. Working as a coalition to review the rates charged by Atmos allows cities to accomplish more collectively than each city could do acting alone. Cities have more than 100 years experience in regulating natural gas rates in Texas.

ACSC is the largest coalition of cities served by Atmos Mid-Tex. There are 186 ACSC member cities, which represent more than 60 percent of the total load served by Atmos-Mid Tex. ACSC protects the authority of municipalities over the monopoly natural gas provider and defends the interests of residential and small commercial customers within the cities. Although many of the activities undertaken by ACSC are connected to rate cases (and therefore expenses are reimbursed by the utility), ACSC also undertakes additional activities on behalf of municipalities for which it needs funding support from its members.

The ACSC Membership Assessment Supports Important Activities:

ACSC is actively involved in rate cases, appeals, rulemakings, and legislative efforts impacting the rates charged by Atmos within the City. These activities will continue throughout the calendar year. It is possible that additional efforts will be necessary on new issues that arise during the year, and it is important that ACSC be able to fund its participation on behalf of its member cities. A per capita assessment has historically been used, and is a fair method for the members to bear the burdens associated with the benefits received from that membership.

Explanation of Resolution Paragraphs:

I. This paragraph authorizes the continuation of the City's membership in ACSC.

II. This paragraph authorizes payment of the City's assessment to the ACSC in the amount of five cents ($0.05) per capita.

III. This paragraph requires notification that the City has adopted the Resolution.

FINANCIAL IMPACT:

Membership cost $406.20

RECOMMENDED MOTIONS:

Motion to approve or deny a Resolution authorizing membership in the ATMOS Cities Steering Committee .

ATTACHMENT(S):

Resolution
ACSC Renewal Assessment
2024 Year in review
City Master list

CITY OF LAKE DALLAS, TEXAS
RESOLUTION NO. 2025-___

A RESOLUTION AUTHORIZING MEMBERSHIP IN THE ATMOS CITIES STEERING COMMITTEE; AND AUTHORIZING THE PAYMENT OF FIVE CENTS PER CAPITA TO THE ATMOS CITIES STEERING COMMITTEE TO FUND REGULATORY AND RELATED ACTIVITIES RELATED TO ATMOS ENERGY CORPORATION

WHEREAS, the City of Lake Dall is a regulatory authority under the Gas Utility Regulatory Act (GURA) and has exclusive original jurisdiction over the rates and services of Atmos Energy Corporation, Mid-Tex Division (Atmos) within the municipal boundaries of the city; and

WHEREAS, the Atmos Cities Steering Committee (ACSC) has historically intervened in Atmos rate proceedings and gas utility related rulemakings to protect the interests of municipalities and gas customers residing within municipal boundaries; and

WHEREAS, ACSC is participating in Railroad Commission dockets and projects, as well as court proceedings and legislative activities, affecting gas utility rates; and

WHEREAS, the City would like to become a member of ACSC; and

WHEREAS, in order for ACSC to continue its participation in these activities which affects the provision of gas utility service and the rates to be charged, it must assess its members for such costs; NOW THEREFORE,

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

I.

That the City is authorized to become a member in the Atmos Cities Steering Committee to protect the interests of the City of Lake Dallas and protect the interests of the customers of Atmos Energy Corporation, Mid-Tex Division residing and conducting business within the City limits.

II.

The City is further authorized to pay its 2025 assessment to the ACSC in the amount of five cents ($0.05) per capita.

III.

A copy of this Resolution and approved assessment fee payable to "City of Arlington, c/o *Atmos Cities Steering Committee,*" shall be sent to:

City of Arlington
Brandi Stigler
PO Box 90231
Arlington, Texas 76004

PRESENTED AND PASSED on this the day of _____, 2025.,

_____
Andi Nolan
Mayor

ATTEST:

_____
Codi Delcambre
City Secretary

APPROVED AS TO FORM:
City Attorney

BY_____
Joseph J. Gorfida, Jr., City Attorney

MEMORANDUM

TO: Atmos Cities Steering Committee
FROM: Meg Jakubik, Chair, Atmos Cities Steering Committee
DATE: January 13, 2025
RE: **Action Needed - 2025 Atmos Cities Steering Committee Membership Assessment Invoice**

On December 12, 2025, the Atmos Cities Steering Committee ("ACSC") held a quarterly meeting with representatives from Atmos Energy. During the meeting, the group held a discussion of upcoming natural gas issues and approved the assessment for ACSC membership. Using the population-based assessment protocol previously adopted by ACSC, the assessment for 2025 is a per capita fee of $0.05. This is the same amount as was adopted for 2019-2024.

ACSC protects the authority of municipalities over the monopoly natural gas provider and defends the interests of the residential and small commercial customers within the cities. Cities are the only consumer advocates that work to keep natural gas rates reasonable. The work undertaken by ACSC has saved ratepayers millions of dollars in unreasonable charges. In order to continue to be an effective voice at the Railroad Commission, at the Legislature, and in the courts, ACSC must have your support. Please take action to pay the membership assessment as soon as possible. Payment of the membership assessment fee shall be deemed to be in agreement with the terms of the ACSC participation agreement.

Although ACSC does not require that your city take action by resolution to approve the assessment, some members have requested a model resolution authorizing payment of the 2025 membership assessment. To assist you in the assessment process, we have provided the following documents for your use:

- ACSC 2024 Year in Review
- Model resolution approving the 2025 assessment (optional, provided for those cities that have requested a resolution to authorize payment)
- Model staff report supporting the resolution
- List of Atmos Cities Steering Committee members
- 2025 Assessment invoice
- 2024 Assessment invoice and statement (only included if not yet paid)
- Blank member contact form to update the distribution lists

Please forward the membership assessment fee and, if applicable, the signed resolution to City of Arlington, Brandi Stigler, PO Box 90231, Arlington, Texas 76004. Checks should be made payable to*: "City of Arlington, c/o Atmos Cities Steering Committee."*

If you have any questions, please contact ACSC Chairperson, Meg Jakubik ((972) 874-6082). ACSC's counsel, Thomas Brocato (tbrocato@lglawfirm.com) at 512/322-5857 is also available to assist you.

2024 ACSC Newsletter

Atmos Cities Steering Committee

2024 YEAR IN REVIEW ISSUE

This past year was a busy one for ACSC. This annual review highlights the significant events of 2024 that impacted ACSC and what's on the horizon next year.

ACSC Thanks Outgoing President Jennifer Richie

The Atmos Cities Steering Committee offered its sincere thanks in 2024 to Jennifer Richie, who resigned her post as City Attorney for the City of Waco. With her Aug. 12 departure, Ms. Richie also left her post as head of ACSC, a position she has held with distinction since 2014.

Thomas Brocato, general counsel for ACSC, praised Ms. Richie for her leadership. "Jennifer is the consummate professional and a great friend. It has been my pleasure partnering with her over the years."

Waco Mayor Jim Holmes also expressed his thanks. "We are appreciative of Jennifer's contributions to our city — her expertise and dedication have been vital in navigating the complex landscape of municipal governance," he said.

Richie, who received her law degree in 1998 from the Paul M. Hebert Law Center at Louisiana State University, said she is leaving her post to pursue other opportunities. She praised the City of Waco's legal team and said "it has been a true joy" working with her colleagues during a period of unprecedented growth for the city. "I have been so lucky to lead a legal team made up of smart, talented, and diligent professionals," she said. "I am confident that this team will continue to excel and support Waco's growth and development."

On December 17, 2014, ACSC held a quarterly meeting at the Arlington Convention Center during with Ms. Richie was elected as president to replace Jay Doegey, who had retired from the City of Arlington.

With Ms. Richie's departure, the ACSC officers for 2025 are Chair Meg Jakubik, Treasurer David Johnson, and Secretary Lupe Orozco. The vice chair position remains open.

From left: Lloyd Gosselink attorney Jamie Mauldin, outgoing ACSC Chair Jennifer Ritchie, and Lloyd Gosselink attorney Thomas Brocato

ACSC Welcomed New Members in 2024

The Atmos Cities Steering Committee welcomed two new members in 2024 — the town of Bartonville and the city of Llano. Bartonville and Llano became ACSC's 185th and 186th members respectively.

Town of Bartonville. Located eight miles south of Denton in south central Denton County, Bartonville was settled in 1878, and by 1890 had twenty-five residents, a general store, a gristmill, and cotton gin — all owned by the family of the town's namesake, T. Bent Barton. The present town of Bartonville, which incorporated in 1973, continues to grow as part of the general development of the area north of the Dallas / Fort Worth International Airport.

City of Llano. The county seat of Llano County, this Central Texas municipality was founded in 1855 as a frontier trading hub. Various 19th century buildings remain standing in the city's historic downtown area — including the charming Llano County courthouse, which was completed in 1893; and the grey granite building known as the Red Top Jail, built in 1895.

Welcome aboard Bartonville and Llano!

2024 Rate Case Round-Up

Atmos West Texas Seeks $66.1 Million Hike; ACSC Intervenes for Consumers

Atmos Energy has filed paperwork seeking to increase system-wide base rates in its West Texas Division by approximately $66.1 million. If approved, annual revenues received from the incorporated areas of that division would increase by approximately $26.9 million, which equates to 32.27 percent, excluding gas costs. Average monthly residential bills also would go up by about $16.66, or 10 percent, according to the company's Oct. 25 filing. The company seeks a rate of return of 8.21 percent.

In addition to establishing new rates, the company seeks in its filing to establish a new "System Safety and Integrity Rider" through which it could recover expenses for inspection activities, incremental leak surveying, pipeline integrity testing, and other associated costs. Atmos likewise seeks to obtain approval to recover cloud computing costs through the interim Gas Reliability Infrastructure Program, and it seeks approval to increase limits on recoverable meals and lodging expenditures.

ACSC has intervened in the matter. The case number is 00018879.

Atmos Rev Rider Filing

On Oct. 15, the Texas Railroad Commission ordered a $38,875,709 reduction in Atmos Pipeline Texas rates, the result of a utility filing earlier in the year through the Rider Revenue Adjustment process.

Under the new Rev Rider Adjustment, the city gate capacity charge decreased by $.100616, bringing the new charge to $20.30379. Measured in million British thermal units of maximum gas quantity flowing over the pipeline system, the charge gets allocated in an indirect fashion to residential customers. According to ACSC calculations, typical bills would decrease by approximately $1.20 per month as a result.

The effective date was Nov. 1, 2024. More information can be found at the Railroad Commission website, under Case No. 00018176.

Rate Review Mechanism and GRIP

Atmos has a statutory right to an annual rate increase associated with recovery of capital investment made in the preceding 12 months. The statutory right to recovery of capital costs is pursuant to a process referred to as Gas Reliability Infrastructure Program (also known as "GRIP," see below). However, ACSC has always objected to GRIP as piecemeal ratemaking because it does not evaluate rising revenues or declining expenses that may offset the need for a rate increase associated with increased capital investment.

Additionally, cities are not entitled to challenge any portion of a GRIP filing as unreasonable. In response, ACSC negotiated a Rate Review Mechanism ("RRM") with Atmos as a substitute for GRIP. The RRM has no existence in statutes and exists only pursuant to city ordinances.

Environs (areas outside municipal limits) are subject to GRIP, and some non-ACSC member cities have chosen to remain under GRIP. ACSC current rates are lower than GRIP rates, and research has shown that consumer outcomes under the RRM process are generally better than under GRIP.

Atmos RRM Filings

Mid-Tex RRM. On April 1, Atmos Energy filed its annual Rate Revenue Mechanism rate case for the RRM cities of its Mid-Tex Division. The company initially sought a $196.8 million annual revenue increase on a system-wide basis. The initial request was reduced to $182.5 million due to limitations in the RRM tariff. ACSC consultants conducted a review of the filing and prepared a report identifying other potential decreases totaling $32.9 million. The company subsequently agreed to settle for a $164.7 million increase, or a reduction of $32.1 million from its initial request.

West Texas RRM. On April 1, Atmos filed its annual RRM request for its West Texas service territory. As filed, the request would have resulted in a $6.7 million revenue increase for affected customers. The initial request for the utility's West Texas Division was subsequently reduced to $5.8 million due to limitations in the RRM tariff. Consultants for the Cities Served by Atmos West Texas conducted a review of the filing and prepared a report identifying more potential decreases totaling $2.7 million. The company subsequently agreed to settle for a $4.3 million increase, or a reduction of $2.4 million from its initial request.

Atmos GRIP Filings

Mid-Tex. On May 14, the Texas Railroad Commission approved an interim $173.4 million increase for the environs in the Atmos Mid-Tex region, of which $8,529,031 is recoverable from the 97,217 customers subject to the order.

Atmos made the rate request on February 23 under the state's GRIP statute. The residential charge set in the last environs base rate case in 2018 was $17.05. Since then, six consecutive GRIP cases have added $29.06 to the customer charge (including $6.73 in the current filing). With the new Railroad Commission action, the residential customer charge in the environs will be $46.11, or more than 170 percent of the charge set in the last rate case. More information in Case No. 00016391.

Atmos West Texas. On May 14, the Texas Railroad Commission approved a $16.8 million increase for the Atmos West Texas region, of which $1,379,450 is recoverable from 25,257 customers subject to the order. Atmos made the rate request on February 23 under the state's GRIP statute. The residential charge set in the last base rate case was $16.10. Since then, six consecutive GRIP cases have added $19.01 to the environs customer charge (including $3.62 in the current filing), more than doubling the charge set in the 2018 rate case. With the new Railroad Commission action, the residential customer charge now becomes $35.11. Find more information in Case No. 00016393.

Atmos Pipeline. On May 14, the Texas Railroad Commission approved an $82,440,179 million increase for Atmos Pipeline Texas. The company requested the increase on February 27. The increase represents the first such GRIP adjustment for Atmos Pipeline Texas since the last base rate case (Case No. 00013758) in 2023. The adjustment adds $2.12 to the Atmos Pipeline capacity charge, bringing the total to $20.35. (The capacity charge is measured in million British thermal units of MDQ, where MDQ is defined as the maximum daily quantity of gas over the pipeline system). Find more information in Case No. 00016396.

RRC Chair Craddick Elected to Third Term

Railroad Commission Chair Christi Craddick has won reelection for her third term to the powerful energy-related regulatory agency.

In addition to regulating the Texas oil and gas industries, the Railroad Commission oversees gas utility regulatory matters. The GCCC intervenes in gas utility rate cases at the Railroad Commission.

As a top campaign issue, Craddick pointed to the growth of the Texas oil and gas industries during her tenure. She also criticized federal regulations intended to reduce emissions and fight climate change but that she said would damage the fossil fuel industries.

Each of Craddick's opponents — Democrat Katherine Culbert, Libertarian Hawk Dunlap, and Green Party Candidate Eddie Espinoza —called for reform, arguing that the fossil fuel industry exerts too much control over the Railroad Commission.

Because the Texas Railroad Commission regulates the economically and politically powerful Texas fossil fuel industry, a seat there has been called one of the nation's most important elected offices relating to energy.

However, the agency has no authority over Railroads, and members of the public often report confusion about the agency's mission.

The elected officials who sit on the three-member commission serve six-year terms and run in staggered elections. As such, one commission is always up for re-election every two years.

All Railroad commissioners have been Republicans since the mid-1990s.

RRC Approves Gas Conservation Program Rules

New regulations to implement House Bill 2263, state legislation that authorized gas utilities to create ratepayer-supported energy conservation programs, received final approval in 2024.

HB 2263 specifies that local gas distribution companies such as Atmos in the Dallas-Fort Worth area and CenterPoint in Houston can offer energy conservation programs to their residential and commercial customers. The legislation also sets forth rules for cost recovery by utilities.

The Texas Railroad Commission adopted the final rules on March 20 after a public comment period and input from various stakeholders, including the Atmos Cities Steering Committee. As adopted, the rules establish a new section in state law, 16 Texas Administrative Code §7.480, that specifically addresses the implementation of Energy Conservation Programs by gas utilities.

The Details

- The new rules create a cost cap for energy conservation programs, such that the maximum rate for them may not exceed a volumetric charge of $0.20 per Mcf for residential and commercial customers. The rate increase due to an ECP charge would be no more than approximately 1.2 percent of the 2023 average cost of residential gas service in Texas according to the U.S. Energy Information Administration. Various stakeholder groups supported this change.
- The final adopted rules did not include a cost-effectiveness standard for the conservation programs, although commission staff indicated that they may revisit the issue after the program is up and running. ASCC and other stakeholder groups recommended the inclusion of such a standard.
- The rules did not include a contested case prudence review of costs, as recommended by consumer and city groups, including the ACSC.
- The rule included a 120-day deadline in which commission staff must complete its administrative review of an ECP application. This deadline was suggested by ACSC.
- ACSC asked that the Commission allow program modifications more frequently than once every three years. The Commission pointed to its limited staff resources and said that once every year would not be manageable. However, it agreed with ACSC that once every three years is too infrequent, so the Commission included a provision in the final rule to allow new program applications every other year.
- The final rule contemplates an annual review of the ECP rate to ensure rates match ECP costs, as suggested by ACSC. Staff will instruct the local distribution company to adjust its ECP rate for the next program year if the rate needs to be adjusted.

2025 ACSC Meetings

March 6
June 12 — Virtual
September 11
December 11— Virtual

2025 Officers

Chair—Meg Jakubik (Bedford)
Vice Chair—Open
Secretary—Lupe Orozco (Keller)
Treasurer—David Johnson (Arlington)

For more questions or concerns regarding any ACSC matter or communication, please contact the following representative, who will be happy to provide assistance:

Lloyd Gosselink
ATTORNEYS AT LAW

Thomas L. Brocato
(512) 322-5857
tbrocato@lglawfirm.com

Jamie Mauldin
(512) 322-5890
jmauldin@lglawfirm.com

Atmos Reports Fiscal Year Earnings for 2024

Atmos Energy made $2.9 billion in capital expenditures during the fiscal year ending Sept. 30 — an increase from the $2.8 billion in capital expenditures it made during the prior fiscal year.

The company also expects to make another $3.7 billion in capital expenditures during the 2025 fiscal year.

Those top-line capital expenditure numbers were among the highlights of a conference call conducted by Atmos executives on Nov. 7. Atmos Energy also released additional regulatory information to investment analysts on the call.

Fiscal Year Data

- Atmos reports that about $1.3 billion in 2024 capital spending — or 83 percent of this year's $2.9 billion total — was used to repair and replace transmission and distribution pipelines.
- Atmos reported $854.5 million in distribution income and $500.9 million in pipeline income during the 2024 fiscal year. That compares to $692.6 million in distribution income and $364.5 million in 2023 pipeline income during the prior fiscal year.
- Some of the key income drivers in 2024 were a $219.2 million net increase from distribution rate adjustments and $68.4 million from pipeline rate adjustments.

RRC Makes Big Legislative Ask for IT Funding

The Railroad Commission would receive tens of millions of dollars in additional funding for new hardware, software, and information technology-related capital projects, under a budgeting request issued by the agency in advance of the 89th Texas Legislature.

In all, the commission has requested $466,560,272 in biennial funding, with revenues from fees and surcharges covering 34.9 percent of its request and tax-supported General Revenue sources comprising 41.2 percent. The federal government will provide 23.3 percent.

But the "last big ask" in its Legislative Appropriations Request is for IT, according to Railroad Commission chairwoman Christi Craddick. "We have to work to get more data," she said, according to media reports.

Some details:

Microfilm Digitization — $907,496

The agency endeavors to make all oil and gas records available digitally online for use by the public. However, records held at the district offices won't be completely digitized until the end of the 2025 fiscal year. The agency requests $907,496 to complete this project.

Oversight and Safety Regulatory Filing Systems — $6,288,068

The Railroad Commission collects multiple reports with large amounts of data from natural gas utilities related to the sale of natural gas. The Commission uses this data to audit utility companies and ensure the accuracy of collected Natural Gas Utility Taxes. As such, the agency requests $6,288,068 to create a new online filing system to make reporting easier for utility companies and an Alternative Fuels Online System to streamline the permitting process for operators.

Data Center Services Adjustment — $7,700,000

The agency seeks an additional $7,700,000 to fund Data Center Services (DCS) for the biennium. The agency says the extra funding is needed because its DCS costs are estimated to increase by 50.5 percent beyond the 2024-2025 appropriated amount.

Capital Budget— $40,844,771

The agency seeks capital spending authority totaling $40,844,771 for four capital projects: $21,475,647 for mainframe modernization; $15,280,374 for Data Center Services capital expenditures; $3,000,000 for Inspection and Enforcement Tracking and Reporting System upgrades; and $1,088,750 for new personal computers.

In addition, the agency notes that funding from the 2021 Infrastructure and Investment Jobs Act supports or is anticipated to support several programs including well plugging and site remediation activities, the Commission's Brownfields program, and a program providing for the remediation of pre-1977 mining sites in Texas.

ACSC Master List of Members (186 Total)

1. Abilene
2. Addison
3. Albany
4. Allen
5. Alvarado
6. Angus
7. Anna
8. Archer City
9. Argyle
10. Arlington
11. Aubrey
12. Azle
13. Bartonville
14. Bedford
15. Bellmead
16. Belton
17. Benbrook
18. Beverly Hills
19. Blossom
20. Blue Ridge
21. Bowie
22. Boyd
23. Bridgeport
24. Brownwood
25. Bryan
26. Buffalo
27. Burkburnett
28. Burleson
29. Caddo Mills
30. Canton
31. Carrollton
32. Cedar Hill
33. Celeste
34. Celina
35. Centerville
36. Cisco
37. Clarksville
38. Cleburne
39. Clyde
40. College Station
41. Colleyville
42. Colorado City
43. Comanche
44. Coolidge
45. Coppell
46. Corinth
47. Crandall
48. Cross Roads
49. Crowley
50. Dalworthington Gardens
51. Denison
52. Denton
53. DeSoto
54. Draper
55. Duncanville
56. Early
57. Eastland
58. Edgecliff Village
59. Emory
60. Ennis
61. Euless
62. Everman
63. Fairview
64. Farmers Branch
65. Farmersville
66. Fate
67. Flower Mound
68. Forest Hill
69. Forney
70. Fort Worth
71. Frisco
72. Frost
73. Gainesville
74. Garland
75. Garrett
76. Georgetown
77. Glenn Heights
78. Grand Prairie
79. Grapevine
80. Groesbeck
81. Gunter
82. Haltom City
83. Harker Heights
84. Haskell
85. Haslet
86. Hewitt
87. Highland Park
88. Highland Village
89. Honey Grove
90. Hurst
91. Hutchison
92. Hutto
93. Iowa Park
94. Irving
95. Justin
96. Kaufman
97. Keene
98. Keller
99. Kemp
100. Kennedale
101. Kerens
102. Kerrville
103. Killeen
104. Krum
105. Lakeside
106. Lake Dallas
107. Lake Worth
108. Lancaster
109. Lavon
110. Lewisville
111. Little Elm
112. Little River Academy
113. Llano
114. Lorena
115. Madisonville
116. Malakoff
117. Mansfield
118. McKinney
119. Melissa
120. Mesquite
121. Midlothian
122. Murphy
123. Newark
124. New Fairview
125. Nocona
126. North Richland Hills
127. Northlake
128. Oak Leaf
129. Ovilla
130. Palestine
131. Pantego
132. Paris
133. Parker
134. Pecan Hill
135. Petrolia
136. Plano
137. Ponder
138. Pottsboro
139. Prosper
140. Quitman
141. Red Oak
142. Reno (Parker County)
143. Rhome
144. Richardson
145. Richland
146. Richland Hills
147. River Oaks
148. Roanoke
149. Robinson
150. Rockwall
151. Roscoe
152. Rowlett
153. Royse City
154. Sachse
155. Saginaw
156. Sansom Park
157. Seagoville
158. Seymour
159. Sherman
160. Snyder
161. Southlake
162. Springtown
163. Stamford
164. Stephenville
165. Sulphur Springs
166. Sweetwater
167. Temple
168. Terrell
169. The Colony
170. Trophy Club
171. Tyler
172. University Park
173. Venus
174. Vernon
175. Waco
176. Watauga
177. Waxahachie
178. Westlake
179. Westover Hills
180. Westworth Village
181. Whitesboro
182. White Settlement
183. Wichita Falls
184. Wilmer
185. Woodway
186. Wylie

State of Texas
County of Denton
City of Lake Dallas

The Lake Dallas City Council met in a Regular meeting on February 13, 2025, at Lake Dallas City Hall, 212 Main Street, with notice of the meeting given, as required by Title 5, Chapter 551.041 of the Texas Government Code. Mayor Nolan called the meeting to order at 6:31 p.m.

1. Roll Call

Andi Nolan	Mayor
Kristy Bleau	Mayor Pro-Tem
Stephen Wohr	Councilmember 1
Rick Lewelling	Councilmember 3
Rudy Glynn Vrba	Councilmember 4

Absent:

Randy Evans	Councilmember 5

Staff Present: Chief Sawyer, City Manager Luke Olson, and Director of Administrative Services/City Secretary Codi Delcambre.

Open Session

1. Call to Order & Determination of Quorum.

Mayor Nolan called the meeting to order at 6:30 p.m.

2. Invocation and Pledges of Allegiance

Pastor Medley led the invocation and the pledges.

3. Citizen Agenda & Public Comments:

Kate Richardson of 5316 Duchess Court, stated that speeding on Overly Road needs to be addressed.

4. Mayor & Council Member Announcements

Councilmember Vbra-	Short Term Rental
	Process to lower speed limits
	Mosely Street
Councilmember Wohr-	Speed Limits
	Drainage work
	Willow Grove Park
Councilmember Bleau-	Excellent work by the Library Staff
Mayor Nolan-	Drainage at Shore and Marina

Sign Ordinance
City of Decatur Ordinance for sale of animals
Proclamation of oldest family in Lake Dallas

5. <u>City Manager's Report</u>

- Received 3.5 million for the water/sewer relocation for Hundley and Shady Shores Road. Thank you Commissioner Mitchell.
- Purchase a Jamer traffic counter

6. Consider the approval of an Ordinance ordering a General Municipal Election to be held on May 3, 2025, for the purpose of election is to elect Mayor and Councilmembers to Places 2, and 4; authorizing a Joint Election with other Denton Council Political Subdivisions; contracting for Election Services with Denton County; providing for a runoff date.

Motion: to approve an Ordinance ordering a General Municipal Election to be held on May 3, 2025, for the purpose of election is to elect Mayor and Councilmembers to Places 2, and 4; authorizing a Joint Election with other Denton Council Political Subdivisions; contracting for Election Services with Denton County; providing for a runoff date was made by Councilmember Vrba and second by Councilmember Wohr.

Ayes: Councilmember Wohr, Bleau, Lewelling, and Vrba.
Noes: None

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

7. Consider approval of the City Council Minutes for December 12, 2024, and January 23, 2025.

Motion: to approve the City Council Minutes for December 12, 2024, and January 23, 2025 was made by Councilmember Vbra and second by Councilmember Wohr.

Ayes: Councilmember Wohr, Bleau, Lewelling, and Vrba .
Noes: None

<u>Motion Passed 5-0</u>.

8. <u>Executive Session:</u> As authorized by Section 551.071 of the Texas Government Code, this meeting may be convened into closed executive session for the purpose of seeking confidential legal advice from the City Attorney on any agenda items listed above or herein.

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

No closed session.

Adjournment

Mayor Nolan adjourned the meeting at 6:47 p.m.

Approved:

_____
Andi Nolan, Mayor

Attest:

_____
Codi Delcambre, City Secretary