



**City of Lake Dallas
City Council
Regular Meeting
City Hall
212 Main Street, Lake Dallas, TX 75065
Thursday, August 25 at 7:30 P.M.
Agenda**

Section I – Presentations

1. Call to Order & Determination of Quorum

2. Invocation & Pledges of Allegiance

3. Announcements & Special Recognitions

A. Library One Millionth Customer

B. City Manager's Report

The City Manager's Report may provide information on status of current city projects and other projects affecting the City, meetings and actions of the city's boards and commissions, upcoming local community events, including, but not limited to, reconstruction of Main Street and the 35Express Project. No action will be taken with respect to this report.

4. Citizen Agenda & Public Comment

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

A. Bike Lanes & Sidewalks (Robert Allen)

Section II – Consent Agenda

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

5. Approve and Act on Consent Agenda

- A. Previous Meeting's Minutes – August 11, 2016**
- B. Joint Election Agreement and Contract for Election Services with Denton County for Fall 2016 called election**

Section III – Planning & Development

- 6. Receive Capital Improvement Update and Public Works Report (Public Works Manager Devin Shields)**

Section IV- General Items

- 7. Budget Workshop: Discuss and Receive Revised FY 2016-17 Annual Budget (City Manager Matt Shaffstall)**
- 8. Consider and Act on a motion to Notice proposed Ad Valorem (property) Tax Rate for Maintenance & Operations (M&O) and Interest & Sinking (I&S), calculated Effective Rate, and calculated Roll Back Rate (City Manager Matt Shaffstall)**
- 9. Consider and Act on calling Public Hearings on the adoption FY 2016-17 Annual Budget & Ad Valorem (Property) Tax Rates (City Manager Matt Shaffstall)**
 - Tentative Dates: Thursday, September 8, 2016
 - Wednesday, September 14, 2016
 - Thursday, September 22, 2016

Section V – Elected Official Requested Items

10. Mayor & Council Member Announcements

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

- 11. Discussion of platting process including timeline and regulatory limits (Councilmember Brownlee)**

- 12. Discussion revisiting Ordinance 2016-04, which established a ban on handheld cell phones while driving (Councilmember Nolan)**

Section VI – Executive Session

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

- 13. Conduct a closed meeting pursuant to Texas Government Code Section 551.071(2) to consult with the City Attorney on matters relating to a contract with the City of Corinth for the provision of fire and emergency medical services to the City of Lake Dallas.**
- 14. Conduct a closed meeting pursuant to Texas Government Code Section 551.071(2) to consult with the City Attorney on matters related to debt issuance and capital expenditures.**

Section VII – Return to Open Session

- 15. Reconvene into Open Session and take appropriate action, if any, regarding the matter(s) discussed in Executive Session.**

Section VII – 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 or before August 19, 2016 at 6:00 p.m.

Joni Vaughn, City Secretary

If you plan to attend this public meeting and you have a disability that requires special arrangements at this meeting, please contact City Secretary's Office at (940) 497-2226 ext. 118 or fax (940) 497-4485 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.



212 Main Street • Lake Dallas, Texas 75065 • (940) 497-2226 • (940) 497-4485 Fax
www.lakedallas.com • lakedallas@lakedallas.com

To: Honorable Mayor and members of the Lake Dallas City Council

From: City Secretary Joni Vaughn

Date: August 25, 2016

Item Number: 5A and 5B

Subject: Minutes of the August 11, 2016 meeting and Denton County Elections Contract for Election Services

Detail Memo

City Council Action Requested: Approve minutes of the August 11, 2016 meeting and approve the contract with Denton County Elections Administration to provide election services for the City's special election to fill the Mayor's seat on November 8, 2016.

Background Information: Denton County Elections Administration has been conducting the City's elections for us for a number of years. This is a great benefit to the City as we are able to share resources with the County and split costs with other entities in the County who are holding elections at the same time.

Board/Citizen Input: N/A

Financial Consideration: We do not have a cost estimate for this election from the County just yet. Currently, there are six other entities sharing the special election with Lake Dallas and we are tagging on to the Presidential Election so that should help reduce our cost. We have budgeted \$5,000 for this expense, but we expect it to be less than that.

Attachment(s): Draft Minutes of the August 11, 2016 meeting; Joint Agreement and Contract for Election Services with Denton County Elections Administration



**State of Texas
County of Denton
City of Lake Dallas**

The Lake Dallas City Council met in a regular meeting on August 11, 2016 in the Lake Dallas City Hall, 212 Main Street, with notice of the meeting given, as required by Title 5, Chapter 551.041 of the Texas Government Code. Acting Mayor Nolan called the meeting to order at 7:30 p.m.

A. ROLL CALL

Andi Nolan	Acting Mayor
Megan Ray	Councilmember 1
Kathy Brownlee	Councilmember 2
Steve Forgey	Councilmember 3
Charlie Price	Councilmember 4

Staff Present: City Manager Matt Shaffstall, Police Chief Nick Ristagno, Acting City Secretary/Community Development Director Char DuPree, Police Lieutenant Eric Louderback, City Librarian Joe Gunter, City Attorney Kevin Laughlin

B. INVOCATION

Pastor Rod Collver, Open Arms Church, led the invocation.

C. PLEDGE OF ALLEGIANCE

Lake Dallas student led the pledges.

D. ANNOUNCEMENTS

City Manager Shaffstall gave reported on the Main Street Project, Shop Main Street, Shady Shores Road, Fire Services, the Float and Fly event, and the Keep Lake Dallas Beautiful Trinity Trash Bash.

E. VISITORS/CITIZENS AGENDA

Acting Mayor Nolan opened the Visitors/Citizens Agenda.

No one came forward to speak.

Acting Mayor Nolan closed the Visitors/Citizens Agenda.

F. WORKSHOP

Michelle French, Denton County Tax Assessor/Collector, gave a presentation explaining local property taxes and the process a City follows to set the property tax rate. Stacey Dvoracek, Chief Deputy for Michelle French, was also in attendance. Michelle answered Council's questions. City Manager Shaffstall discussed dates for the public hearings.

G. CONSENT AGENDA

- 1) Consider approval of the minutes of the July 28th and August 4th, 2016 meetings.
- 2) Consider approval of the July financials
- 3) Consider approval of the 2nd quarter Investment Report.
- 4) Consider a resolution to add Matt Shaffstall as signatory at NorthStar Bank.
- 5) Consider a resolution to add Matt Shaffstall as a signatory at TexPool.
- 6) Consider a resolution to add Matt Shaffstall as a signatory at LOGIC.
- 7) Consider a resolution to add Matt Shaffstall as a signatory at TexStar.

Motion to accept Consent Agenda Items 1-7, except Item 2 was made by Councilmember Price and second by Councilmember Ray.

Ayes: Councilmembers Price, Ray, Brownlee, and Forgey

Noes: None

Motion Passed

Councilmember Price had questions about several items on the check register

Motion to accept Consent Agenda Item 2 was made by Councilmember Price and second by Councilmember Forgey.

Ayes: Councilmembers Price, Forgey, Ray, and Brownlee

Noes: None

Motion Passed

H. BUSINESS

- 1) **Consider Ordinance 2016-12 to call a Special Election to fill a vacancy for the office of Mayor.**

Motion to approve Ordinance 2016-12 to call a Special Election to fill a vacancy for the office of Mayor was made by Councilmember Ray and second by Councilmember Brownlee.

Ayes: Councilmembers Ray, Brownlee, Forgey, and Price

Noes: None

Motion Passed

- 2) **Discuss the ad valorem tax rate for Tax Year 2016 and consider taking a record vote if the proposed tax rate exceeds the lower of the rollback or the effective tax rate and consider setting required public hearing dates on the proposed fiscal year 2016-2017 budget and tax rate.**

No Action Taken

- 3) **Consider appointment of Raymond Daniels to the Planning and Zoning Commission.**

Motion to appoint Raymond Daniels to the Planning and Zoning Commission was made by Councilmember Forgey and second by Councilmember Price.

Ayes: Councilmembers Forgey, Price, Ray, and Brownlee

Noes: None

Motion Passed

- 4) **Consider the citizen request for removal of Ellen Rodrigues as a director of the Lake Dallas Community Development Corporation**

Motion to not remove Ellen Rodrigues a director of the Lake Dallas Community Development Corporation was made by Councilmember Forgey and second by Councilmember Ray.

Ayes: Councilmembers Forgey, Ray, Brownlee and Price

Noes: None

Motion Passed

I. STATUS REPORTS ON CURRENT PROJECTS AND REQUESTS FOR FUTURE COUNCIL AGENDA ITEMS.

Acting Mayor Nolan requested an item to revisit the cell phone ban. Councilmember Price would like to discuss board liaisons and have a report from the fire consultant.

J. ADJOURNMENT

Acting Mayor Nolan adjourned the meeting at 8:44 pm

Andi Nolan, Acting Mayor

Joni Vaughn, City Secretary

**THE STATE OF TEXAS
COUNTY OF DENTON**

JOINT ELECTION AGREEMENT AND CONTRACT FOR ELECTION SERVICES

THIS CONTRACT for election services is made by and between the Denton County Elections Administrator and the following political subdivisions, herein referred to as "Participating Authority or Participating Authorities" located entirely or partially inside the boundaries of Denton County:

City of Corinth
City of Dallas
Town of Flower Mound
City of Lake Dallas

Carrollton-Farmers Branch ISD
Slidell ISD
Trophy Club Municipal Utility District No. 1

This contract is made pursuant to Texas Election Code Sections 31.092 and 271.002 and Texas Education Code Section 11.0581 for a joint November 8, 2016 election to be administered by Lannie Noble, Denton County Elections Administrator, hereinafter referred to as "Elections Administrator."

RECITALS

Each "Participating Authority" listed above plans to hold a General or Special Election on November 8, 2016.

Denton County plans to hold county-wide voting General Election.

The County owns an electronic voting system, the Hart InterCivic eSlate/eScan Voting System (Version 6.2.1), which has been duly approved by the Secretary of State pursuant to Texas Election Code Chapter 122 as amended, and is compliant with the accessibility requirements for persons with disabilities set forth by Texas Election Code Section 61.012. The contracting political subdivisions (Participating Authorities) desire to use the County's electronic voting system, to compensate the County for such use, and to share in certain other expenses connected with joint elections, in accordance with the applicable provisions of Chapters 31 and 271 of the Texas Election Code, as amended.

NOW THEREFORE, in consideration of the mutual covenants, agreements, and benefits to the parties, IT IS AGREED as follows:

I. ADMINISTRATION

The Participating Authorities agree to hold a "Joint Election" with Denton County and each other in accordance with Chapter 271 of the Texas Election Code and this agreement. The Elections Administrator shall coordinate, supervise, and handle all aspects of administering the Joint Election as provided in this agreement. Each Participating Authority agrees to pay the Elections Administrator for equipment, supplies, services, and administrative costs as provided in this agreement. The Elections Administrator shall serve as the administrator for the Joint Election; however, each Participating Authority shall remain responsible for the decisions and actions of its officers necessary for the lawful conduct of its election. The Elections Administrator shall provide advisory services in connection with decisions to be made and actions to be taken by the officers of each Participating Authority as necessary.

It is understood that other political subdivisions may wish to participate in the use of the County's electronic voting system and polling places, and it is agreed that the Elections Administrator may enter into other contracts for election services for those purposes, on terms and conditions generally similar to those set forth in this contract. In such cases, costs shall be pro-rated among the participants according to Section XI of this contract.

At each polling location, joint participants shall share voting equipment and supplies to the extent possible. The Participating Authorities shall share a mutual ballot in those polling places where jurisdictions overlap. However, in no instance shall a voter be permitted to receive a ballot containing an office or proposition stating a measure on which the voter is ineligible to vote. Multiple ballot styles shall be available in those shared polling places where jurisdictions do not overlap.

II. LEGAL DOCUMENTS

Each Participating Authority shall be responsible for the preparation, adoption, and publication of all required election orders, resolutions, notices, and any other pertinent documents required by the Texas Election Code and/or the Participating Authority's governing body, charter, or ordinances, except that the Elections Administrator shall be responsible for the preparation and publication of all voting equipment testing notices that are required by the Texas Election Code. Election orders should include language that would not necessitate amending the order if any of the Early Voting and/or Election Day polling places change.

Preparation of the necessary materials for notices and the official ballot shall be the responsibility of each Participating Authority, including translation to languages other than English. Each Participating Authority shall provide a copy of their respective election orders and notices to the Elections Administrator.

III. VOTING LOCATIONS

The Elections Administrator shall select and arrange for the use of and payment for all Early Voting and Election Day voting locations. Voting locations will be, whenever possible, the usual voting location for each election precinct in elections conducted by the county, and shall be compliant with the accessibility requirements established by Election Code Section 43.034 and the Americans with Disabilities Act (ADA). All Early Voting and Election Day voting locations shall be within the boundaries of Denton County. The proposed voting locations are listed in Attachment A of this agreement. In the event a voting location is not available or appropriate, the Elections Administrator will arrange for use of an alternate location. The Elections Administrator shall notify the Participating Authorities of any changes from the locations listed in Attachment "A."

If polling places for the November 8, 2016 joint election are different from the polling place(s) used by a Participating Authority in its most recent election, the authority agrees to post a notice no later than November 8, 2016 at the entrance to any previous polling places in the jurisdiction stating that the polling location has changed and stating the political subdivision's polling place names and addresses in effect for the November 8, 2016 election. This notice shall be written in both the English and Spanish languages.

IV. ELECTION JUDGES, CLERKS, AND OTHER ELECTION PERSONNEL

Denton County shall be responsible for the appointment of the presiding judge and alternate judge for each polling location. The Elections Administrator shall make emergency appointments of election officials if necessary.

Upon request by the Elections Administrator, each Participating Authority agrees to assist in recruiting polling place officials who are bilingual (fluent in both English and Spanish). In compliance with the Federal Voting Rights Act of 1965, as amended, each polling place containing more than 5% Hispanic population as determined by the 2010 Census shall have one or more election officials who are fluent in both the English and Spanish languages. If a presiding judge is not bilingual, and is unable to appoint a bilingual clerk, the Elections Administrator may recommend a bilingual worker for the polling place. If the Elections Administrator is unable to recommend or recruit a bilingual worker, the Participating Authority or authorities served by that polling place shall be responsible for recruiting a bilingual worker for translation services at that polling place.

The Elections Administrator shall notify all election judges of the eligibility requirements of Subchapter C of Chapter 32 of the Texas Election Code, and will take the necessary steps to insure that all election judges appointed for the Joint Election are eligible to serve.

The Elections Administrator shall arrange for the training and compensation of all election judges and clerks. The Election judges and clerks who attend voting equipment training and/or procedures training, shall be compensated at the rate of \$9 an hour. The Elections Administrator shall arrange for the date, time, and place for presiding election judges to pick up their election supplies. Each presiding election judge will be sent a letter from the Elections Administrator notifying him of his appointment, the dates/times and locations of training and distribution of election supplies, and the number of election clerks that the presiding judge may appoint.

Each election judge and clerk will receive compensation at the hourly rate established by Denton County pursuant to Texas Election Code Section 32.091. The election judge, or his designee, will receive an additional sum of \$25.00 for picking up the election supplies and equipment prior to Election Day and for returning the supplies and equipment to the central counting station after the polls close. Likewise, the Lead Clerk in Early Voting, or his designee, will receive an additional sum of \$25.00 for picking up the election supplies prior to the first day of Early Voting and for returning the supplies and equipment to the Elections Department after Early Voting has ended.

The compensation rates established by Denton County are:

Early Voting – Lead Clerk (\$10 an hour), Clerk (\$9 an hour)

Election Day – Presiding Judge (\$11 an hour), Alternate Judge (\$10 an hour), Clerk (\$9 an hour)

The Elections Administrator may employ other personnel necessary for the proper administration of the election, including such part-time help as is necessary to prepare for the election, to ensure the timely delivery of supplies during early voting and on Election Day, and for the efficient tabulation of ballots at the central counting station. Part-time personnel working in support of the Early Voting Ballot Board and/or central counting station on election night will be compensated at the hourly rate set by Denton County in accordance with Election Code Sections 87.005, 127.004, and 127.006.

V. PREPARATION OF SUPPLIES AND VOTING EQUIPMENT

The Elections Administrator shall arrange for all election supplies and voting equipment including, but not limited to, the County's electronic voting system and equipment, official ballots, sample ballots, voter registration lists, and all forms, signs, maps and other materials used by the election judges at the voting locations. The Elections Administrator shall ensure availability of tables and chairs at each polling place and shall procure rented tables and chairs for those polling places that do not have tables and/or chairs. Any additional required materials (required by the Texas Election Code) must be provided by the Participating Authority, and delivered to the Elections Office thirty two (32) calendar days (October 7, 2016) prior to Election Day. If this deadline is not met, the material must be delivered by the Participating Entity, to all Early Voting and Election Day locations affected, prior to voting commencing. The Elections Administrator shall be responsible for conducting all required testing of the electronic equipment, as required by Chapters 127 and 129 of the Texas Election Code.

At each polling location, joint participants shall share voting equipment and supplies to the extent possible. The Participating Authorities shall share a mutual ballot in those precincts where jurisdictions overlap. However, in no instance shall a voter be permitted to receive a ballot containing an office or proposition stating a measure on which the voter is ineligible to vote. Multiple ballot styles shall be available in those shared polling places where jurisdictions do not overlap. The Elections Administrator shall provide the necessary voter registration information, maps, instructions, and other information needed to enable the election judges in the voting locations that have more than one ballot style to conduct a proper election.

Each Participating Authority shall furnish the Elections Administrator a list of candidates and/or propositions showing the order and the exact manner in which the candidate names and/or proposition(s) are to appear on the official ballot (including titles and text in each language in which the authority's ballot is to be printed). Said list must be provided to the Elections Office within three (3) business days following the last day to file for a place on the ballot or after the election is ordered, whichever is later. Said list must be in a Word document, the information must be in an upper and lower case format, be in an Arial 12 point font, and contain candidate contact information for the purposes of verifying the pronunciation of each of the candidates' names. Each Participating Authority shall be responsible for proofreading and approving the ballot insofar as it pertains to that authority's candidates and/or propositions. Each Participating Authority

shall be responsible for proofing and approving the audio recording of the ballot insofar as it pertains to that authority's candidates and/or propositions. The approvals must be finalized with the Elections Office within five (5) calendar days of receipt of the proofs.

The joint election ballots shall list the County's election first. The joint election ballots that contain ballot content for more than one joint participant because of overlapping territory shall be arranged with the appropriate school district ballot content appearing on the ballot following the County's election, followed by the appropriate city ballot content, and followed by the appropriate water district or special district ballot content.

Early Voting by Personal Appearance shall be conducted exclusively on Denton County's eSlate electronic voting system. Voting on Election Day may be conducted on the eSlate electronic voting system or on paper ballots.

Provisional ballots cast during Early Voting shall be conducted exclusively on Denton County's eSlate electronic voting system. Provisional ballots cast on Election Day may be conducted on the eSlate electronic voting system or on paper ballots.

The Elections Administrator shall be responsible for the preparation, testing, and delivery of the voting equipment for the election as required by the Election Code.

The Elections Administrator shall conduct criminal background checks on the relevant employees upon hiring as required by Election Code 129.051(g).

VI. EARLY VOTING

The Participating Authorities agree to conduct joint early voting and to appoint the Election Administrator as the Early Voting Clerk in accordance with Sections 31.097 and 271.006 of the Texas Election Code. Each Participating Authority agrees to appoint the Elections Administrator's permanent county employees as deputy early voting clerks. The participating authorities further agree that the Elections Administrator may appoint other deputy early voting clerks to assist in the conduct of early voting as necessary, and that these additional deputy early voting clerks shall be compensated at an hourly rate set by Denton County pursuant to Section 83.052 of the Texas Election Code. Deputy early voting clerks who are permanent employees of the Denton County Elections Administrator or any Participating Authorities shall serve in that capacity without additional compensation.

Early Voting by personal appearance will be held at the locations, dates, and times listed in Attachment "B" of this document. Any qualified voter of the Joint Election may vote early by personal appearance at any one of the joint early voting locations.

As Early Voting Clerk, the Elections Administrator shall receive applications for early voting ballots to be voted by mail in accordance with Chapters 31 and 86 of the Texas Election Code. Any requests for early voting ballots to be voted by mail received by the participating authorities shall be forwarded immediately by fax or courier to the Elections Administrator for processing. The address of the Early Voting Clerk is as follows:

Lannie Noble, Early Voting Clerk
Denton County Elections
PO Box 1720
Denton, TX 76202
Email: elections@dentoncounty.com

Any requests for early voting ballots to be voted by mail, and the subsequent actual voted ballots that are sent by a contract carrier (ie. UPS, FedEx, etc.) shall be delivered to the Early Voting Clerk at the Denton County Elections Department physical address as follows:

Lannie Noble, Early Voting Clerk
Denton County Elections

701 Kimberly Drive, Suite A101
Denton, TX 76208
Email: elections@dentoncounty.com

The Elections Administrator shall post on the county website each Participating Authority's early voting report on a daily basis and a cumulative final early voting report following the close of early voting. In accordance with Section 87.121(g) of the Election Code, the daily reports showing the previous day's early voting activity will be posted to the county website no later than 8:00 a.m. each business day.

VII. EARLY VOTING BALLOT BOARD

Denton County shall appoint an Early Voting Ballot Board (EVBB) to process early voting results from the Joint Election. The Presiding Judge, with the assistance of the Elections Administrator, shall appoint two or more additional members to constitute the EVBB. The Elections Administrator shall determine the number of EVBB members required to efficiently process the early voting ballots.

VIII. CENTRAL COUNTING STATION AND ELECTION RETURNS

The Elections Administrator shall be responsible for establishing and operating the central counting station to receive and tabulate the voted ballots in accordance with the provisions of the Texas Election Code and of this agreement.

The participating authorities hereby, in accordance with Section 127.002, 127.003, and 127.005 of the Texas Election Code, appoint the following central counting station officials:

Counting Station Manager:	Lannie Noble, Denton County Elections Administrator
Tabulation Supervisor:	Kerry Martin, Denton County Deputy Elections Administrator
Presiding Judge:	_____ Denton County Technical Operations Manager
Alternate Judge:	Paula Paschal, Denton County Contract Manager

The counting station manager or his representative shall deliver timely cumulative reports of the election results as precincts report to the central counting station and are tabulated. The manager shall be responsible for releasing unofficial cumulative totals and precinct returns from the election to the joint participants, candidates, press, and general public by distribution of hard copies at the central counting station and by posting to the Denton County web site. To ensure the accuracy of reported election returns, results printed on the tapes produced by Denton County's voting equipment will not be released to the participating authorities at the remote collection sites or by phone from individual polling locations.

The Elections Administrator will prepare the unofficial canvass reports that are necessary for compliance with Election Code Section 67.004, after all precincts have been counted, and will deliver a copy of the unofficial canvass to each Participating Authority as soon as possible after all returns have been tabulated, via the website. Each Participating Authority shall be responsible for the official canvass of its respective election(s), and shall notify the Elections Administrator, or his designee, of the date of the canvass, no later than three days after Election Day.

The Elections Administrator will prepare the electronic precinct-by-precinct results reports for each Participating Authority to upload to the Secretary of State as required by Section 67.017 of the Election Code.

The Elections Administrator shall be responsible for conducting the post-election manual recount required by Section 127.201 of the Texas Election Code unless a waiver is granted by the Secretary of State. Notification and copies of the recount, if waiver is denied, will be provided to each Participating Authority and the Secretary of State's Office.

IX. PARTICIPATING AUTHORITIES WITH TERRITORY OUTSIDE DENTON COUNTY

The Elections Administrator shall administer only the Denton County portion of the elections held by the Participating Authorities.

X. RUNOFF ELECTIONS

Each Participating Authority shall have the option of extending the terms of this agreement through its runoff election, if applicable. In the event of such runoff election, the terms of this agreement shall automatically extend unless the Participating Authority notifies the Elections Administrator in writing within three (3) business days of the original election.

Each Participating Authorities shall reserve the right to reduce the number of early voting locations and/or Election Day voting locations in a runoff election.

Each Participating Authority agrees to order any runoff election(s) at its meeting for canvassing the votes from the November 8, 2016 election and to conduct its drawing for ballot positions at or immediately following such meeting in order to expedite preparations for its runoff election.

Each Participating Authority eligible to hold runoff elections agrees that the date of the runoff election, if necessary, shall be Tuesday, December 13, 2016, with early voting being held in accordance with the Election Code.

XI. ELECTION EXPENSES AND ALLOCATION OF COSTS

The Participating Authorities agree to share the costs of polling places with Denton County. If a polling location is shared by more than one Participating Authority, the costs shall be pro-rated equally among the participants utilizing that polling place.

Costs for Early Voting by Personal Appearance shall be allocated based upon the actual costs associated with each early voting site. Each Participating Authority shall be responsible for a pro-rata portion of the actual costs associated with the early voting sites located within their jurisdiction. Participating Authorities that do not have a regular (non-temporary) early voting site within their jurisdiction shall pay a pro-rata portion of the nearest regular early voting site.

Costs for Early Voting by Mail shall be allocated according to the actual number of ballots mailed to each Participating Authority's voters.

Each Participating Authority agrees to pay the Elections Administrator an administrative fee equal to ten percent (10%) of its total billable costs in accordance with Section 31.100(d) of the Texas Election Code.

The Denton County Elections Administrator shall deposit all funds payable under this contract into the appropriate fund(s) within the county treasury in accordance with Election Code Section 31.100.

Failure on the part of the Participating Authority to meet the deadlines outlined in this agreement may result in additional charges, including but not limited to, overtime costs for Denton County employees.

XII. WITHDRAWAL FROM CONTRACT DUE TO CANCELLATION OF ELECTION

Any Participating Authority may withdraw from this agreement and the Joint Election should it cancel its election in accordance with Sections 2.051 - 2.053 of the Texas Election Code.

XIII. RECORDS OF THE ELECTION

The Elections Administrator is hereby appointed general custodian of the voted ballots and all records of the Joint Election as authorized by Section 271.010 of the Texas Election Code.

Access to the election records shall be available to each Participating Authority as well as to the public in accordance with applicable provisions of the Texas Election Code and the Texas Public Information Act. The election records shall be stored at the offices of the Elections Administrator or at an alternate facility used for storage of county records. The Elections Administrator shall ensure that the records are maintained in an orderly manner so that the records are clearly identifiable and retrievable.

Records of the election shall be retained and disposed of in accordance with the provisions of Section 66.058 of the Texas Election Code. If records of the election are involved in any pending election contest, investigation, litigation, or open records request, the Elections Administrator shall maintain the records until final resolution or until final judgment, whichever is applicable. It is the responsibility of each Participating Authority to bring to the attention of the Elections Administrator any notice of pending election contest, investigation, litigation or open records request which may be filed with the appropriate Participating Authority.

XIV. RECOUNTS

A recount may be obtained as provided by Title 13 of the Texas Election Code. By signing this document, the presiding officer of the contracting Participating Authorities agree that any recount shall take place at the offices of the Elections Administrator, and that the Elections Administrator shall serve as Recount Supervisor, and the Participating Authority's official or employee who performs the duties of a secretary under the Texas Election Code shall serve as Recount Coordinator.

The Elections Administrator agrees to provide advisory services to each Participating Authority as necessary to conduct a proper recount.

XV. MISCELLANEOUS PROVISIONS

1. It is understood that to the extent space is available, other districts and political subdivisions may wish to participate in the use of the County's election equipment and voting places, and it is agreed that the Elections Administrator may contract with such other districts or political subdivisions for such purposes and that in such event there may be an adjustment of the pro-rata share to be paid to the County by the Participating Authorities.
2. The Elections Administrator shall file copies of this document with the Denton County Judge and the Denton County Auditor in accordance with Section 31.099 of the Texas Election Code.
3. Nothing in this contract prevents any party from taking appropriate legal action against any other party and/or other election personnel for a breach of this contract or a violation of the Texas Election Code.
4. This agreement shall be construed under and in accord with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Denton County, Texas.
5. In the event that one of more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
6. All parties shall comply with all applicable laws, ordinances, and codes of the State of Texas, all local governments, and any other entities with local jurisdiction.
7. The waiver by any party of a breach of any provision of this agreement shall not operate as or be construed as a waiver of any subsequent breach.
8. Any amendments of this agreement shall be of no effect unless in writing and signed by all parties hereto.

9. Failure for a participating authority to meet the deadlines as outline in this contract or on the calendar (Attachment C) may result in additional charges, including but not limited to, overtime charges, etc.

XVI. COST ESTIMATES AND DEPOSIT OF FUNDS

The total estimated obligation for each Participating Authority under the terms of this agreement is listed below. The exact amount of each Participating Authority's obligation under the terms of this agreement shall be calculated after the November 8, 2016 election (or runoff election, if applicable). The Participating Authority's obligation shall be paid to Denton County within 30 days after the receipt of the final invoice from the Elections Administrator, or his designee.

The total estimated obligation and required deposit for each Participating Authority under the terms of this agreement shall be provided within 45 days after the last deadline for ordering an election:

Political Subdivision	Estimated Cost

XVII. SIGNATURE PAGE (separate page)

Rev. 8.11.2016, 3:11 p.m.

XVII. JOINT CONTRACT ACCEPTANCE AND APPROVAL

IN TESTIMONY HEREOF, this agreement has been executed on behalf of the parties hereto as follows, to-wit:

- (1) It has on the ____ day of _____, 2016 been executed by the Denton County Elections Administrator pursuant to the Texas Election Code so authorizing;
- (2) It has on the 25th day of August, 2016 been executed on behalf of the CITY OF LAKE DALLAS pursuant to an action of the LAKE DALLAS CITY COUNCIL so authorizing;

ACCEPTED AND AGREED TO BY DENTON COUNTY ELECTIONS ADMINISTRATOR:

APPROVED:

LANNIE NOBLE, CERA

ACCEPTED AND AGREED TO BY THE CITY OF LAKE DALLAS:

APPROVED:

ATTESTED:

ANDI NOLAN, ACTING MAYOR

JONI VAUGHN, CITY SECRETARY



212 Main Street • Lake Dallas, Texas 75065 • (940) 497-2226 • (940) 497-4485 Fax
www.lakedallas.com • lakedallas@lakedallas.com

To: Honorable Mayor and members of the Lake Dallas City Council

From: Matt Shaffstall, City Manager

Date: August 18, 2016

Item Number: 7

Subject: FY 2016-17 Budget Workshop

Detail Memo

City Council Action Requested: Discussion only – Receive revised FY 2016-17 Annual Budget

Background Information: City staff prepared and presented a preliminary budget at the July 28, 2016 Council meeting. The preliminary budget was based on preliminary revenue estimates and included expenses that had not been reviewed by the new City Manager. The preliminary budget also did not include a budget memo as required by the City Charter and was not organized by separate funds in accordance with Governmental Accounting Standards Board (GASB).

The revised budget has been reformatted in separate funds and includes updated revenue estimates based on the final tax roll numbers prepared by the Denton County Appraisal District and reviewed expense requests.

Board/Citizen Input: N/A

Financial Consideration: N/A

Attachment(s): FY 2016-17 Budget Memo & FY 2016-17 Annual Budget to be delivered at the meeting



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To: Honorable Mayor and members of the Lake Dallas City Council

From: Matt Shaffstall, City Manager

Date: August 18, 2016

Item Number: 8

Subject: FY 2016-17 Tax Rate Notice

Detail Memo

City Council Action Requested:

Consider and Act on a motion to Notice proposed Ad Valorem (property) Tax Rate for Maintenance & Operations (M&O) and Interest & Sinking (I&S), calculated Effective Rate, and calculated Roll Back Rate

Background Information:

State law requires cities to notice the annual tax rate calculations, post a not to exceed rate, and the public hearing dates for tax rate and annual budget adoption. The notice itself is a standard format document with the tax rate calculations prepared by the Denton County Appraisal District.

Rate Type	Noticed Rate Per \$100/Valuation	Note
Effective Rate	.634182	Rate required to generate the same amount of revenue a previous fiscal year
Roll Back	.728578	Any adopted rate higher than this number is subject to State roll back provisions
Maintenance & Operations (M&O)	.550225	Same M&O rate as the previous year
Debt Interest & Sinking (I&S)	.161190	Rate automatically calculated based on the city's planned debt service
Total Ad Valorem (Property) Tax Rate Not to Exceed	.711415	Adopted total rate may not exceed this posed number



Public hearings for the annual tax rate and budget adoption are scheduled for:

Thursday, September 8, 2016	Public hearing at regular City Council meeting
Wednesday, September 14, 2016	Public hearing at special City Council meeting
Thursday, September 22, 2016	Public hearing, tax rate & budget adoption at regular City Council meeting

Board/Citizen Input: N/A

Financial Consideration: N/A

Attachment(s): FY 2016-17 Tax Rate Calculation Notice

2016 Tax Rate Calculation Notice

Taxing Unit Name: City of Lake Dallas

Thank you for allowing the Denton County Tax Assessor Collector's Office to assist you in calculating your 2016 property tax rate.

Attached are the following documents:

Effective and Rollback Tax Rate Worksheets

Tax Rate Recap

Approving Effective Rate of 0.634182/\$100 and Rollback Rate of 0.728578/\$100

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

If our office is handling the Tax Rate Calculation Publication for your taxing unit, you will receive additional approval form for the publication notice.

Proposed Tax Rate must be provided as it is required to be listed on this year's publication. Please let me know if you have any questions.

Proposed M&O = 0.550225/\$100 (Maintenance & Operation Rate)

Proposed I&S = 0.161190/\$100 (Interest & Sinking or Debt Rate)

Proposed Total Rate = 0.711415/\$100

As a representative of the City of Lake Dallas, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

Andi Nolan, Acting Mayor

Printed name

08/25/16

Date

Signature

Date

"The governing body of the City of Lake Dallas proposes to use revenue attributable to the tax rate increase for the purpose of funding general operating expenses."

Public Hearing Dates for the proposed tax rate will be September 8, 14, and 22, 2016.

2016 Effective Tax Rate Worksheet

CITY OF LAKE DALLAS

See pages 13 to 16 for an explanation of the effective tax rate.

1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14). ¹	\$379,031,992
2.	2015 tax ceilings. Counties, Cities and Junior College Districts. Enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$379,031,992
4.	2015 total adopted tax rate.	\$0.668068/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$0 B. 2015 values resulting from final court decisions: - \$0 C. 2015 value loss. Subtract B from A. ³	\$0
6.	2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$379,031,992
7.	2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8.	2015 taxable value lost because property first qualified for an exemption in 2015. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2015 market value: \$62,849 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$495,000 C. Value loss. Add A and B. ⁵	\$557,849

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

CITY OF LAKE DALLAS

9.	2015 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$557,849
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$378,474,143
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$2,528,464
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$206
14.	Taxes in tax increment financing (TIF) for tax year 2015. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0". ⁸	\$0
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$2,528,670
16.	Total 2016 taxable value on the 2016 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. ¹⁰ A. Certified values only: \$399,634,500 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

CITY OF LAKE DALLAS

16. (cont.)	C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: - \$0 D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$0 E. Total 2016 value. Add A and B, then subtract C and D.	\$399,634,500
17.	Total value of properties under protest or not included on certified appraisal roll.¹² A. 2016 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ \$3,964,133 B. 2016 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.¹⁴ + \$0	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

CITY OF LAKE DALLAS

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$3,964,133
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$403,598,633
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$4,869,763
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$4,869,763
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$398,728,870
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.634182/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2016 Rollback Tax Rate Worksheet

CITY OF LAKE DALLAS

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2015 maintenance and operations (M&O) tax rate.	\$0.550225/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$378,474,143
28.	2015 M&O taxes. A. Multiply line 26 by line 27 and divide by \$100. \$2,082,459 B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$142,411 C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0 D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0	

2016 Rollback Tax Rate Worksheet (continued)

CITY OF LAKE DALLAS

28. (cont.)	E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. + \$163 F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance. + \$0 G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2016 captured appraised value in Line 16D, enter "0." - \$0 H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G. \$2,225,033	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$398,728,870
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.558031/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.602673/\$100

2016 Rollback Tax Rate Worksheet (continued)

CITY OF LAKE DALLAS

32.	Total 2016 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.	\$720,561
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$70,000
	C: Subtract amount paid from other resources.	-\$0
	D: Adjusted debt. Subtract B and C from A.	\$650,561
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$650,561
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$650,561
37.	2016 total taxable value. Enter the amount on line 19.	\$403,598,633
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.161190/\$100
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.763863/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet

CITY OF LAKE DALLAS

41.	Units that adopted the sales tax in August or November 2015, or in January or May 2016. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2015, skip this line.	\$1,199,256
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$142,411
43.	2016 total taxable value. Enter the amount from line 37 of the <i>Rollback Tax Rate Worksheet</i> .	\$403,598,633
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by \$100.	\$0.035285/\$100
45.	2016 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the <i>Effective Tax Rate Worksheet</i> .	\$0.634182/\$100
46.	2016 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2015, OR IN JANUARY OR MAY 2016. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2015. Enter line 46, do not subtract.	\$0.598897/\$100
47.	2016 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	\$0.763863/\$100
48.	2016 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	\$0.728578/\$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

**2016 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF LAKE DALLAS

Date: 07/28/2016

1. 2015 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	\$379,031,992
2. 2015 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.668068
3. Taxes refunded for years preceding tax year 2015. Enter line 13 of the Effective Tax Rate Worksheet.	\$206
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$2,532,397
5. 2016 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	\$403,598,633
6. 2016 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.598897
7. 2016 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$2,417,140
8. Last year's total levy. Sum of line 4 for all funds.	\$2,532,397
9. 2016 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	\$2,417,140
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(115,257)

CITY OF LAKE DALLAS

Tax Rate Recap for 2016 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 2,532,191	Additional Tax Levy Compared to effective tax rate levy of 2,417,140
Last Year's Tax Rate	0.668068	\$2,696,313	\$164,122	\$279,173
Effective Tax Rate	0.598897	\$2,417,140	\$-115,051	\$0
Notice & Hearing Limit*	0.598897	\$2,417,140	\$-115,051	\$0
Rollback Tax Rate	0.728578	\$2,940,531	\$408,339	\$523,391
Proposed Tax Rate	0.000000	\$0	\$-2,532,191	\$-2,417,140

Effective Tax Rate Increase in Cents per \$100

0.00	0.598897	2,417,140	-115,051	0
0.50	0.603897	2,437,320	-94,871	20,180
1.00	0.608897	2,457,500	-74,691	40,360
1.50	0.613897	2,477,680	-54,512	60,540
2.00	0.618897	2,497,860	-34,332	80,720
2.50	0.623897	2,518,040	-14,152	100,900
3.00	0.628897	2,538,220	6,028	121,080
3.50	0.633897	2,558,400	26,208	141,260
4.00	0.638897	2,578,580	46,388	161,439
4.50	0.643897	2,598,759	66,568	181,619
5.00	0.648897	2,618,939	86,748	201,799
5.50	0.653897	2,639,119	106,928	221,979
6.00	0.658897	2,659,299	127,108	242,159
6.50	0.663897	2,679,479	147,288	262,339
7.00	0.668897	2,699,659	167,468	282,519
7.50	0.673897	2,719,839	187,648	302,699
8.00	0.678897	2,740,019	207,828	322,879
8.50	0.683897	2,760,199	228,007	343,059
9.00	0.688897	2,780,379	248,187	363,239
9.50	0.693897	2,800,559	268,367	383,419
10.00	0.698897	2,820,739	288,547	403,599
10.50	0.703897	2,840,919	308,727	423,779
11.00	0.708897	2,861,099	328,907	443,958
11.50	0.713897	2,881,279	349,087	464,138
12.00	0.718897	2,901,458	369,267	484,318
12.50	0.723897	2,921,638	389,447	504,498
13.00	0.728897	2,941,818	409,627	524,678
13.50	0.733897	2,961,998	429,807	544,858
14.00	0.738897	2,982,178	449,987	565,038
14.50	0.743897	3,002,358	470,167	585,218

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is \$1.50 for M&O, plus \$0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2016 Property Tax Rates in CITY OF LAKE DALLAS

This notice concerns 2016 property tax rates for CITY OF LAKE DALLAS . It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$2,082,459
Last year's debt taxes	\$446,005
Last year's total taxes	\$2,528,464
Last year's tax base	\$378,474,143
Last year's total tax rate	0.668068/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$2,528,670
÷ This year's adjusted tax base (after subtracting value of new property)	\$398,728,870
= This year's effective tax rate	0.634182/\$100

In the first year a hospital district or city collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

-Sales tax adjustment rate	0.035285/\$100
=Effective tax rate	0.598897/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$2,225,033
÷ This year's adjusted tax base	\$398,728,870
= This year's effective operating rate	0.558031/\$100
× 1.08 = this year's maximum operating rate	0.602673/\$100
+ This year's debt rate	0.161190/\$100
= This year's rollback rate	0.763863/\$100

A hospital district or city that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

-Sales tax adjustment rate	0.035285/\$100
=Rollback tax rate	0.728578/\$100

Statement of Increase/Decrease

If CITY OF LAKE DALLAS adopts a 2016 tax rate equal to the effective tax rate of 0.598897 per \$100 of value, taxes would decrease compared to 2015 taxes by \$ 115,257.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	1,711,520

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)
In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 142,411 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1505 E. McKinney Street , Denton, TX 76209.

Name of person preparing this notice: Michelle French

Title: Tax Assessor/Collector

Date prepared: July 25, 2016



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To: Honorable Mayor and members of the Lake Dallas City Council
From: Matt Shaffstall, City Manager
Date: August 18, 2016
Item Number: 9
Subject: FY 2016-17 Budget & Tax Rate Public Hearings

Detail Memo

City Council Action Requested:

Consider and Act on calling Public Hearings on the adoption FY 2016-17 Annual Budget & Ad Valorem (Property) Tax Rates

Tentative Dates: Thursday, September 8, 2016
Wednesday, September 15, 2016
Thursday, September 22, 2016

Background Information:

At the last Council meeting we confirmed the calendar dates with everyone. At this meeting we need to formally call the public hearings.

Public hearings for the annual tax rate and budget adoption are scheduled for:

Thursday, September 8, 2016	Public hearing at regular City Council meeting
Wednesday, September 14, 2016	Public hearing at special City Council meeting
Thursday, September 22, 2016	Public hearing, tax rate & budget adoption at regular City Council meeting

I have made it staff policy that all meeting notices that are required to be advertised in the newspaper must also be posted on the agenda bulletin board and on the city website.

Board/Citizen Input: N/A

Financial Consideration: N/A

Attachment(s): N/A