City of Lake Dallas
City Council
Regular Meeting
City Hall
212 Main Street, Lake Dallas, TX 75065
Thursday, September 13, 2018 at 7:00 p.m.
Agenda

Section I – Presentations

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

2. **Invocation & Pledges of Allegiance**

3. **Announcements & Special Recognitions**

   A. **United Way Proclamation**
   B. **City Manager's Report**

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

4. **Citizen Agenda & Public Comment**

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

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. **Consider and Act on the Consent Agenda**
   A. Receive Monthly Budget & Financial Report
   B. Approval of Minutes of the Minutes for August 23, 2018.
   C. Approval of a Resolution approving a negotiated settlement between the ATMOS Cities Steering Committee (“ACSC”) and ATMOS Energy Corp., Mid-Tex Division regarding the Company’s 2018 Rate Review Mechanism Filings; Declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the negotiated settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attached exhibit establishing a benchmark for pensions and retiree medical benefits; approving an attached exhibit regarding amortization of regulatory liability; requiring the company to reimburse ACSC’s reasonable ratemaking expenses; determining that this resolution was passed in accordance with the requirements of the Texas Open Meeting Act; adopting a saving clause; declaring an effective date; and requiring delivery of this resolution to the company and the ACSC’s Legal Counsel.
   D. Approval of a Ordinance 2018-27 cancelling the Regular City Council Meeting for October 11, 2018, November 22, 2018 and December 27, 2018.

Section III – Planning & Development: none

Section IV- General Items

6. Consider and Act on an Ordinance 2018-28 approving the 2018 Tax Roll Certified by the Chief Appraiser of the Denton Central Appraisal District.

7. Consider and Act on an Ordinance 2018-29 approving and adopting the a budget for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019; providing that expenditures for said Fiscal Year shall be made in accordance with said budget; appropriating and setting aside the necessary funds out of the General and other revenues of the City of Lake Dallas for said Fiscal Year for the Maintenance and Operation of various departments and for various activities and improvement of the City.

8. Consider and Act on an Ordinance 2018-30 Levying the Ad Valorem Taxes for the 2018 Tax at a Rate of $0.661750 per $100 Assessed Valuation on all Taxable Property within the City's Corporate Limits as of January 1, 2018.

9. Consider and Act on Resolution Ratifying the Property Tax Increase Reflected in the Fiscal Year 2018-2019 Budget.

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.

Section VI – Executive Session No items**.**

Section VII – Return to Open Session

Section VIII – Adjournment

I certify that the above notice of this meeting posted on the bulletin board at City Hall of the City of Lake Dallas, Texas on September 10, 2018 at 5:00 p.m.

Codi Delcambre

Codi Delcambre, TRMC
City Secretary

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

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.

Proclamation for United Way of Denton County

LIVE UNITED Month – September 2018

WHEREAS, United Way of Denton County empowers donors, volunteers, businesses, governments, nonprofits, and community groups to invest in neighbors for a better Denton County community; and

WHEREAS, United Way of Denton County lives "UNITED 4 Denton County" to help children and families succeed, to guide and serve Veterans and their families, to advocate for overall mental health, and to make homelessness rare, brief and nonrecurring; and

WHEREAS, United Way of Denton County helps 80,000 people each year across Denton County; and

WHEREAS, United Way of Denton County seeks to increase efficiencies and eliminate redundancies to better meet people's needs through collaborative programs to solve complex socioeconomic problems; and

WHEREAS, United Way of Denton County celebrates 65 years of improving lives across Denton County.

NOW, THEREFORE, we declare **September 2018 LIVE UNITED Month** and ask you to join United Way of Denton County board, donors, volunteers and partners in calling on all residents to LIVE UNITED.

Financial Reports

August 2018

City of Lake Dallas

Monthly Financial Summary

August 2018

	Current Month	Year to Date	Amended Budget
Revenues	$ 192,490.24	$ 4,475,447.64	$4,533,131.00
Expenses	414,732.96	4,101,261.98	4,563,330.00
Net	(222,242.72)	374,185.66	(30,199.00)

The remaining budget percentage for revenues in August is 1.25% and the remaining budget percentage for expenses in August is 7.87%.

Sales Tax Revenue for the month of August was $156,113.53 with $78,056.77 going to the General Fund. This is approx a 31.3% increase over August 2017. As of this month, 96.78% of the sales tax budgeted has been collected. The portion going to the Road Maintenance & Repair Fund is $19,514.19.

The General Fund has the following cash available as of August 31, 2018:

Texpool Investment Account	1,117,848.45
Independent Bank Checking Account	171,192.54
Total funds available	$ 1,289,040.99

Property Tax Revenue received in August was $1818.65 which is a decrease of approx. 50% over August 2017.

Willow Grove Park revenue for the month of August 2018 was $1,971 for park use and $4,370.39 for camping. This is a 4.5% decrease for park revenue and a 28.2% decrease for camping over August 2017.

Lake Dallas Community Development Corporation
Monthly Financial Summary
August 2018

	Current Month	Year to Date	Original Budget
Revenues	$39,655.52	$308,610.23	$315,000.00
Expenses	97,917.30	407,832.45	479,880.00
Net	(58,261.78)	(99,222.22)	(164,880.00)

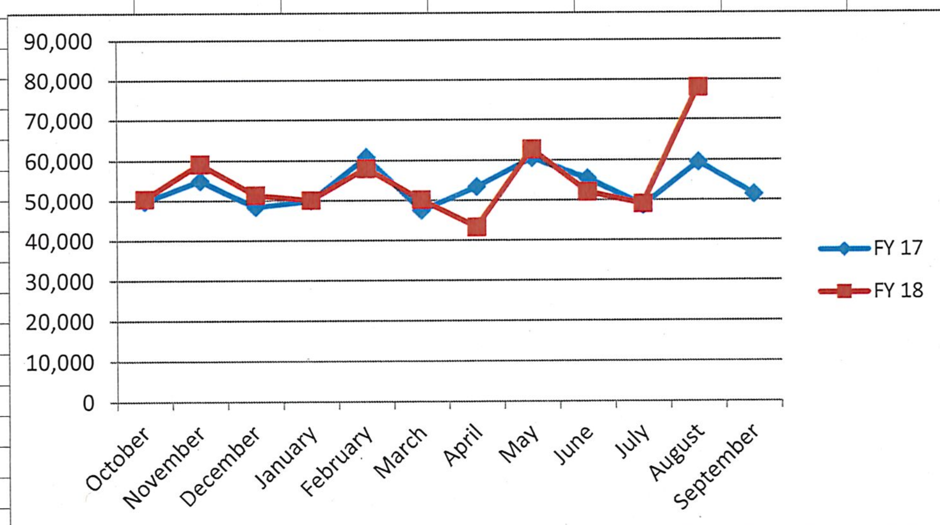
Sales Tax Revenue for the month of August was $39,028.38. This is approx. a 31.3% increase over August 2017. As of this month, 96.78% of the sales tax budget has been collected.

CDC has the following cash available as of August 31, 2018:

CDC Investment Account	347,039.78
CDC Checking Account	18,802.09
Net Funds	$ 365,841.87

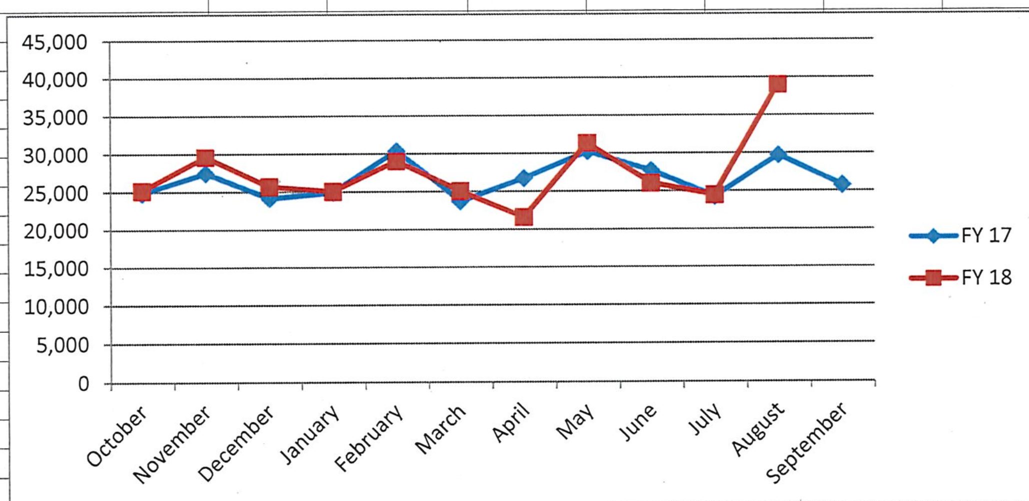
City of Lake Dallas
General Fund
Sales Tax Receipts
2011-2018

	FY 11	FY 12	FY 13	FY14	FY 15	FY 16	FY 17	FY 18
October	38,283	41,157	45,460	55,628	56,149	47,379	49,777	50,436
November	58,801	62,465	56,033	73,019	70,441	71,533	54,937	59,208
December	34,991	40,404	52,254	55,242	50,061	47,251	48,394	51,432
January	35,554	37,690	57,786	51,333	49,207	37,737	49,924	50,167
February	51,454	56,784	70,254	71,087	69,095	52,453	60,766	58,032
March	36,251	43,391	45,641	48,738	56,219	48,138	47,525	50,273
April	35,380	40,338	49,569	50,774	45,453	42,501	53,438	43,283
May	47,890	56,161	65,314	66,407	68,453	63,202	60,564	62,738
June	42,608	41,516	49,867	55,722	46,817	45,574	55,437	52,167
July	38,386	48,200	53,715	57,866	47,871	44,088	48,659	49,098
August	53,624	55,137	68,962	62,936	53,926	53,208	59,434	78,057
September	40,330	49,402	53,034	54,545	54,292	48,323	51,505	
St Comp Audit Adj			29,841				134,801	
Annual Auditor accrual	2,874	90,179	(2,689)	(2,057)	(7,678)	(14,199)	4,930	
Total	***516,425***	***662,825***	***695,043***	***701,241***	***660,306***	***587,188***	***780,090***	***604,890***



City of Lake Dallas
Community Development Corp
Sales Tax Receipts
2016-2018

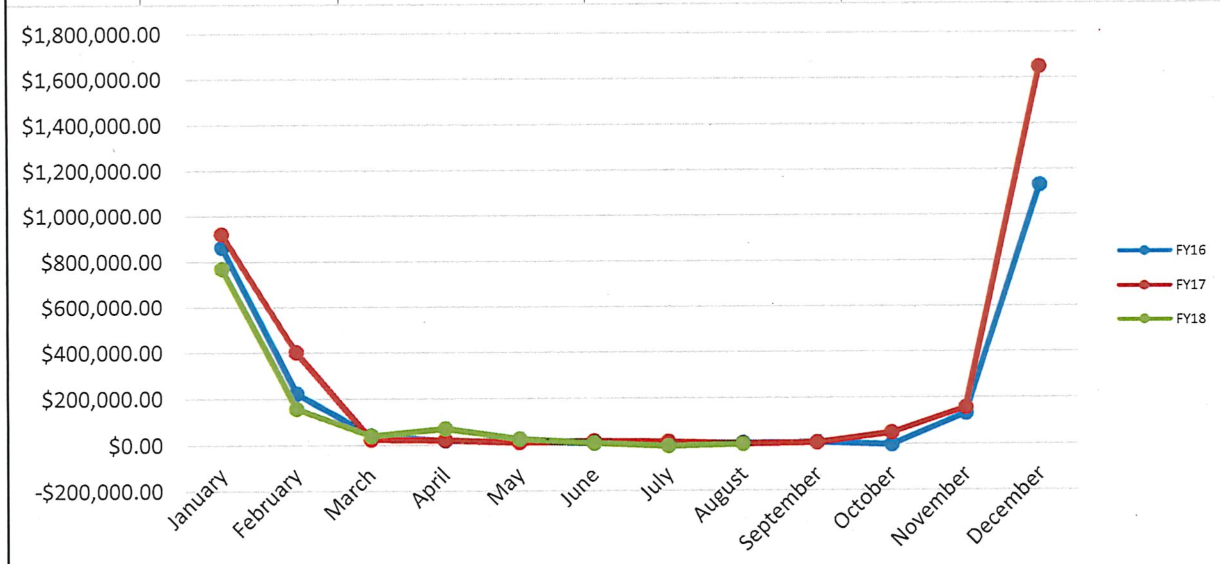
	FY 16	FY 17	FY 18
October	23,689	24,888	25,218
November	35,767	27,468	29,604
December	23,625	24,197	25,716
January	18,869	24,962	25,083
February	26,226	30,383	29,016
March	24,069	23,762	25,136
April	21,251	26,732	21,641
May	31,601	30,282	31,369
June	22,787	27,718	26,084
July	22,044	24,330	24,549
August	26,604	29,717	39,028
September	24,161	25,753	
St Comptroller Audit Adj		67,401	
Annual Auditor accrual	(7,099)	2,465	
Total	***293,594***	***390,059***	***302,445***



9/5/2018

City of Lake Dallas
General Fund
Denton County Property Taxes
2016-2018

	FY16	FY17	FY18
January	$862,830.10	$921,346.02	$770,458.20
February	$222,027.34	$401,696.22	$157,323.96
March	$41,688.76	$24,671.02	$39,328.36
April	$18,377.60	$21,845.80	$70,990.69
May	$16,644.91	$10,783.62	$25,226.91
June	$5,991.68	$16,023.77	$7,241.76
July	$8,523.23	$13,039.81	($5,846.68)
August	$6,471.16	$3,704.53	$1,818.85
September	$8,481.13	$8,157.69	
October	($2,466.14)	$49,994.96	
November	$132,417.65	$156,509.64	
December	$1,131,966.84	$1,648,287.26	



Budget Summary

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

BUDGET FY 2017-2018

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

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
Revenues						
Undefined Sub-Type Revenues						
01-00-41006	Property Taxes-Current	$ 0.00	$ 200.07	$ 2,447,478.00	$ 2,419,616.70	$ 27,861.30
01-00-41007	Property Taxes-Delinquent	0.00	448.71	10,503.00	26,419.91	$ (15,916.91)
01-00-41009	Property Taxes-P & I	0.00	871.78	10,992.00	25,619.50	$ (14,627.50)
01-00-42108	Sales Tax-General	0.00	78,056.77	625,000.00	604,889.61	$ 20,110.39
01-00-42110	Sales Tax-Mixed Beverage	0.00	0.00	20,000.00	20,433.46	$ (433.46)
01-00-42116	Sales Tax - Property Tax Reduction	0.00	19,514.19	156,250.00	151,222.38	$ 5,027.62
01-00-44214	Franchise Fees - ATMOS	0.00	0.00	47,500.00	70,920.80	$ (23,420.80)
01-00-44215	Franchise Fees - Century Tel	0.00	1,131.88	7,700.00	4,936.32	$ 2,763.68
01-00-44216	Franchise Fees - TXU Electric	0.00	0.00	209,000.00	209,061.76	$ (61.76)
01-00-44217	Franchise Fees - Charter Communicati	0.00	10,513.51	56,000.00	43,934.73	$ 12,065.27
01-00-44218	Franchise Fees - Waste Management	0.00	3,844.25	75,000.00	64,004.27	$ 10,995.73
01-00-44219	Franchise Fees - Miscellaneous	0.00	51.67	2,000.00	420.31	$ 1,579.69
01-00-45235	Shady Shores Funding	0.00	0.00	29,046.00	29,046.00	$ 0.00
01-00-45318	Animal Services-Corinth	0.00	0.00	0.00	2,305.00	$ 0.00
01-00-45320	Animal Services	0.00	3,702.00	13,000.00	24,926.00	$ (11,926.00)
01-00-45321	Application Fees - Admin/PZ/BOA	0.00	0.00	6,000.00	2,250.00	$ 3,750.00
01-00-45322	Permits - Mobile Home	0.00	0.00	400.00	0.00	$ 400.00
01-00-45323	Fees - Health Department	0.00	0.00	8,000.00	7,375.00	$ 625.00
01-00-45324	Permits - Building	0.00	4,066.25	30,000.00	62,280.47	$ (32,280.47)
01-00-45325	Licenses - Beer/Wine/Liquor	0.00	0.00	1,500.00	2,925.00	$ (1,425.00)
01-00-45326	Permits - Alarms	0.00	56.88	8,000.00	6,806.76	$ 1,193.24
01-00-45327	Permits-Farmers Market	0.00	50.00	0.00	150.00	$ 0.00
01-00-45328	Permits - Other	0.00	1,075.00	3,900.00	10,611.95	$ (6,711.95)
01-00-45330	Permits-Food Trucks	0.00	265.00	0.00	265.00	$ 0.00
01-00-45349	Permits - Subcontractors	0.00	6,738.21	30,000.00	22,026.21	$ 7,973.79
01-00-45350	Permits - Business	0.00	500.00	2,000.00	5,775.00	$ (3,775.00)
01-00-45351	Registration - Contractor	0.00	600.00	12,000.00	10,942.75	$ 1,057.25
01-00-45352	Fees - Drainage Improvements	0.00	0.00	3,000.00	0.00	$ 3,000.00
01-00-45353	Plan Review	0.00	3,751.51	19,500.00	8,362.64	$ 11,137.36

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-00-45463	Rentals - Parks	0.00	50.00	2,000.00	965.50	$	1,034.50
01-00-45464	Fees- Vendors	0.00	0.00	4,600.00	4,135.00	$	465.00
01-00-45465	Fees - Entry	0.00	0.00	300.00	300.00	$	0.00
01-00-45466	Proceeds - Events	0.00	(6.00)	4,600.00	0.00	$	4,600.00
01-00-45467	Sponsorships - Events	0.00	0.00	15,000.00	13,320.00	$	1,680.00
01-00-45468	Mighty Thomas Carnival	0.00	0.00	0.00	7,443.86	$	0.00
01-00-45470	DCTA Rail Trail	0.00	430.18	0.00	1,000.00	$	0.00
01-00-45472	SANE Reimbursements	0.00	0.00	0.00	2,062.00	$	0.00
01-00-45473	Police Reports	0.00	42.00	900.00	778.18	$	121.82
01-00-45474	Rental Fees - Community Room	0.00	0.00	3,000.00	3,275.00	$	(275.00)
01-00-45802	Rental Income	0.00	0.00	44,675.00	44,596.50	$	78.50
01-00-46233	Library Fines	0.00	345.49	3,600.00	2,801.06	$	798.94
01-00-46330	Court Fines/Bonds	0.00	19,715.86	320,000.00	214,733.69	$	105,266.31
01-00-46331	Admnistractive Fees	0.00	(22.50)	30,066.00	20,278.94	$	9,787.06
01-00-46332	Arrest/Warrant/Fees	0.00	1,109.10	31,817.00	16,574.93	$	15,242.07
01-00-46337	MVBA Collections	0.00	1,138.78	40,000.00	18,896.08	$	21,103.92
01-00-46339	Omni/City	0.00	87.70	0.00	1,644.56	$	0.00
01-00-47476	Interest Income - General FD	0.00	2,244.56	1,644.00	21,742.54	$	(20,098.54)
01-00-47528	Interest Income - Reserve FD	0.00	0.00	4,110.00	0.00	$	4,110.00
01-00-48229	ILL Reimbursement-Library	0.00	0.00	0.00	3,498.16	$	0.00
01-00-48234	Library Memberships	0.00	175.00	2,000.00	1,770.00	$	230.00
01-00-48461	SRO Reimbursement	0.00	0.00	50,000.00	63,285.00	$	(13,285.00)
01-00-48468	Fireworks	0.00	6.00	20,600.00	15,006.00	$	5,594.00
01-00-48474	Waste Management Annual Contributi	0.00	0.00	0.00	1,500.00	$	0.00
01-00-48475	Other Revenue	0.00	(10,021.01)	6,000.00	7,333.00	$	(1,333.00)
01-00-48476	Insurance Proceeds	0.00	11,307.40	0.00	11,307.40	$	0.00
01-00-48480	Sale of Assets	0.00	0.00	3,000.00	54,221.71	$	(51,221.71)
01-00-48497	Boys and Girls Club	0.00	0.00	0.00	1.00	$	0.00
01-00-49403	Trf from CDC - Parks	0.00	6,000.00	72,000.00	66,000.00	$	6,000.00
01-00-49404	Admin Fees - Willow Grove Park	0.00	0.00	15,000.00	15,000.00	$	0.00
01-00-49615	Trf from CDC - Comp Plan	0.00	24,450.00	24,450.00	24,450.00	$	0.00
Total Undefined Sub-Type Revenues		**0.00**	**192,490.24**	**4,533,131.00**	**4,475,447.64**		**57,683.36**
Total Revenues		**0.00**	**192,490.24**	**4,533,131.00**	**4,475,447.64**		**57,683.36**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total General Fund Revenues	**$ 0.00**	**$ 192,490.24**	**$ 4,533,131.00**	**$ 4,475,447.64**	**$ 57,683.36**
Expenditures					
Tourism Expenditures					
Supplies Expenditures					
01-05-52221 Community Events	$ 0.00	$ 775.18	$ 500.00	$ 2,347.88	$ (1,847.88)
Total Supplies Expenditures	**0.00**	**775.18**	**500.00**	**2,347.88**	**(1,847.88)**
Contractual Services Expenditures					
01-05-53350 Fireworks	0.00	0.00	25,000.00	24,999.99	$ 0.01
Total Contractual Services Expenditures	**0.00**	**0.00**	**25,000.00**	**24,999.99**	**0.01**
Total Tourism Expenditures	**0.00**	**775.18**	**25,500.00**	**27,347.87**	**(1,847.87)**
City Council Expenditures					
Supplies Expenditures					
01-07-52000 Office Supplies	0.00	0.00	0.00	307.92	$ 0.00
01-07-52204 Uniforms	0.00	78.85	600.00	261.31	$ 338.69
01-07-52206 Travel & Training	0.00	1,600.00	6,000.00	6,249.90	$ (249.90)
01-07-52207 Dues & Memberships	0.00	0.00	0.00	1,645.00	$ 0.00
01-07-52212 Flowers/Gifts/Plaques	0.00	14.15	500.00	561.58	$ (61.58)
Total Supplies Expenditures	**0.00**	**1,693.00**	**7,100.00**	**9,025.71**	**(1,925.71)**
Total City Council Expenditures	**0.00**	**1,693.00**	**7,100.00**	**9,025.71**	**(1,925.71)**
Development Services Expenditures					
Personnel & Benefits Expenditures					
01-08-51000 Salaries-Full Time	0.00	10,955.80	148,460.00	92,375.88	$ 56,084.12
01-08-51101 Overtime	0.00	170.09	1,000.00	2,772.52	$ (1,772.52)
01-08-51102 Certification Pay	0.00	0.00	1,200.00	0.00	$ 1,200.00
01-08-51103 Stipend/Auto Allowance	0.00	0.00	600.00	0.00	$ 600.00
01-08-51104 Longevity	0.00	0.00	468.00	468.00	$ 0.00

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-08-51105 FICA/Medicare Tax	0.00	160.62	2,170.00	1,392.84	$	777.16
01-08-51106 Unemployment Tax	0.00	52.53	28.00	481.94	$	(453.94)
01-08-51107 Worker's Compensation	0.00	51.69	431.00	392.66	$	38.34
01-08-51108 Group Health Insurance	0.00	3,282.79	32,821.00	17,960.88	$	14,860.12
01-08-51109 Retirement/TMRS	0.00	1,329.55	20,556.00	12,639.98	$	7,916.02
01-08-51111 Physicals & Evaluations	0.00	49.00	0.00	144.00	$	0.00
01-08-51115 Contract Labor	0.00	0.00	0.00	14,643.75	$	0.00
Total Personnel & Benefits Expenditures	**0.00**	**16,052.07**	**207,734.00**	**143,272.45**		**64,461.55**
Supplies Expenditures						
01-08-52000 Office Supplies	0.00	31.48	600.00	809.22	$	(209.22)
01-08-52201 Operating Supplies	0.00	40.82	400.00	59.35	$	340.65
01-08-52202 Postage & Shipping	0.00	990.26	1,000.00	1,000.00	$	0.00
01-08-52203 Printing	0.00	544.99	1,500.00	653.96	$	846.04
01-08-52204 Uniforms	0.00	39.42	300.00	192.11	$	107.89
01-08-52205 Advertising	0.00	0.00	1,000.00	655.40	$	344.60
01-08-52206 Travel & Training	0.00	205.00	2,000.00	1,404.90	$	595.10
01-08-52207 Dues & Memberships	0.00	0.00	950.00	600.00	$	350.00
01-08-52208 Vehicle Fuel	0.00	115.42	2,600.00	779.83	$	1,820.17
01-08-52209 Office Equipment	0.00	0.00	300.00	199.99	$	100.01
01-08-52211 Safety Equipment & Supplies	0.00	0.00	300.00	0.00	$	300.00
01-08-52212 Flowers/Gifts/Plaques	0.00	0.00	0.00	125.65	$	0.00
01-08-52213 Subscriptions & Publications	0.00	0.00	400.00	929.20	$	(529.20)
01-08-52216 Telephone-Mobile	0.00	85.22	600.00	904.35	$	(304.35)
Total Supplies Expenditures	**0.00**	**2,052.61**	**11,950.00**	**8,313.96**		**3,636.04**
Contractual Services Expenditures						
01-08-53305 Engineering	0.00	3,063.28	10,000.00	5,811.29	$	4,188.71
01-08-53309 Consultants & Professionals	0.00	0.00	0.00	2,084.07	$	0.00
01-08-53317 Inspection Services	0.00	12,676.09	28,000.00	19,636.65	$	8,363.35
01-08-53326 Health Inspections	0.00	765.00	4,500.00	3,900.00	$	600.00
Total Contractual Services Expenditures	**0.00**	**16,504.37**	**42,500.00**	**31,432.01**		**11,067.99**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
Maintenance Expenditures						
01-08-54402 Vehicle Maintenance	0.00	0.00	1,500.00	878.07	$	621.93
01-08-54406 Software Maintenance	0.00	0.00	0.00	1,972.00	$	0.00
Total Maintenance Expenditures	**0.00**	**0.00**	**1,500.00**	**2,850.07**		**(1,350.07)**
Capital Outlay Expenditures						
01-08-55504 Capital Outlay-Information Technology	0.00	0.00	1,200.00	3,635.14	$	(2,435.14)
01-08-55507 Capital Outlay Property Abatements	0.00	0.00	10,000.00	246.57	$	9,753.43
01-08-55508 Capital Outlay-Comprehensive Plan	0.00	24,450.00	24,450.00	55,403.72	$	(30,953.72)
Total Capital Outlay Expenditures	**0.00**	**24,450.00**	**35,650.00**	**59,285.43**		**(23,635.43)**
Total Development Services Expenditures	**0.00**	**59,059.05**	**299,334.00**	**245,153.92**		**54,180.08**
Municipal Court Expenditures						
Personnel & Benefits Expenditures						
01-09-51000 Salaries-Full Time	0.00	7,199.37	87,602.00	82,392.73	$	5,209.27
01-09-51101 Overtime	0.00	0.00	500.00	2,544.87	$	(2,044.87)
01-09-51102 Certification Pay	0.00	115.40	1,200.00	1,361.72	$	(161.72)
01-09-51104 Longevity	0.00	0.00	408.00	408.00	$	0.00
01-09-51105 FICA/Medicare Tax	0.00	103.10	1,283.00	1,282.51	$	0.49
01-09-51106 Unemployment Tax	0.00	0.00	18.00	324.00	$	(306.00)
01-09-51107 Worker's Compensation	0.00	21.14	255.00	185.25	$	69.75
01-09-51108 Group Health Insurance	0.00	2,978.15	21,278.00	20,072.14	$	1,205.86
01-09-51109 Retirement/TMRS	0.00	1,006.66	12,156.00	12,252.87	$	(96.87)
Total Personnel & Benefits Expenditures	**0.00**	**11,423.82**	**124,700.00**	**120,824.09**		**3,875.91**
Supplies Expenditures						
01-09-52000 Office Supplies	0.00	98.04	800.00	639.22	$	160.78
01-09-52202 Postage & Shipping	0.00	300.00	1,500.00	800.00	$	700.00
01-09-52203 Printing	0.00	10.16	500.00	642.66	$	(142.66)
01-09-52204 Uniforms	0.00	26.28	100.00	74.98	$	25.02
01-09-52206 Travel & Training	0.00	320.00	2,000.00	1,408.65	$	591.35
01-09-52207 Dues & Memberships	0.00	75.00	200.00	195.00	$	5.00

Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-09-52216 Telephone-Mobile	0.00	27.68	0.00	138.40	$	0.00
Total Supplies Expenditures	**0.00**	**857.16**	**5,100.00**	**3,898.91**		**1,201.09**
Contractual Services Expenditures						
01-09-53318 MVBA fees	0.00	1,058.43	40,000.00	17,754.30	$	22,245.70
01-09-53319 Municipal Judge/Magistrate	0.00	1,200.00	14,400.00	13,200.00	$	1,200.00
01-09-53320 Prosecutor	0.00	1,275.00	10,000.00	9,478.60	$	521.40
01-09-53321 Jury Fee	0.00	0.00	1,000.00	117.00	$	883.00
01-09-53322 Warrant Roundup	0.00	0.00	0.00	1,380.82	$	0.00
Total Contractual Services Expenditures	**0.00**	**3,533.43**	**65,400.00**	**41,930.72**		**23,469.28**
Total Municipal Court Expenditures	**0.00**	**15,814.41**	**195,200.00**	**166,653.72**		**28,546.28**
Administration Expenditures						
Personnel & Benefits Expenditures						
01-11-51000 Salaries-Full Time	0.00	19,584.90	227,899.00	199,554.90	$	28,344.10
01-11-51102 Certification Pay	0.00	184.64	2,400.00	2,215.68	$	184.32
01-11-51103 Stipend/Auto Allowance	0.00	276.92	4,000.00	2,353.82	$	1,646.18
01-11-51104 Longevity	0.00	0.00	612.00	612.00	$	0.00
01-11-51105 FICA/Medicare Tax	0.00	286.78	3,353.00	2,975.92	$	377.08
01-11-51106 Unemployment Tax	0.00	0.00	27.00	486.00	$	(459.00)
01-11-51107 Worker's Compensation	0.00	57.88	666.00	490.86	$	175.14
01-11-51108 Group Health Insurance	0.00	2,416.50	30,317.00	18,395.22	$	11,921.78
01-11-51109 Retirement/TMRS	0.00	2,755.96	31,736.00	28,473.05	$	3,262.95
01-11-51111 Physicals & Evaluations	0.00	0.00	100.00	148.00	$	(48.00)
Total Personnel & Benefits Expenditures	**0.00**	**25,563.58**	**301,110.00**	**255,705.45**		**45,404.55**
Supplies Expenditures						
01-11-52000 Office Supplies	0.00	308.50	4,000.00	3,116.07	$	883.93
01-11-52201 Operating Supplies	0.00	1,543.62	3,500.00	6,716.33	$	(3,216.33)
01-11-52202 Postage & Shipping	0.00	(593.46)	3,000.00	2,169.76	$	830.24
01-11-52203 Printing	0.00	64.46	4,200.00	6,256.64	$	(2,056.64)
01-11-52204 Uniforms	0.00	39.42	500.00	221.88	$	278.12
01-11-52205 Advertising	0.00	125.00	3,000.00	3,447.80	$	(447.80)

Revised Budget

For General Fund (01)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-11-52206 Travel & Training	0.00	825.00	9,600.00	6,257.43	$	3,342.57
01-11-52207 Dues & Memberships	0.00	79.01	5,500.00	4,753.59	$	746.41
01-11-52209 Office Equipment	0.00	0.00	300.00	480.94	$	(180.94)
01-11-52212 Flowers/Gifts/Plaques	0.00	127.20	1,000.00	493.70	$	506.30
01-11-52213 Subscriptions & Publications	0.00	0.00	1,000.00	171.20	$	828.80
01-11-52216 Telephone-Mobile	0.00	93.35	1,160.00	1,067.66	$	92.34
01-11-52222 Waste Management Annual Contributi	0.00	0.00	0.00	500.00	$	0.00
Total Supplies Expenditures	**0.00**	**2,612.10**	**36,760.00**	**35,653.00**		**1,107.00**
Contractual Services Expenditures						
01-11-53301 Utilities	0.00	4,294.21	36,400.00	31,207.54	$	5,192.46
01-11-53303 Accounting & Auditor	0.00	0.00	15,500.00	16,000.00	$	(500.00)
01-11-53304 Legal Services	0.00	3,604.74	42,000.00	46,088.66	$	(4,088.66)
01-11-53309 Consultants & Professionals	0.00	4,565.00	52,200.00	103,401.31	$	(51,201.31)
01-11-53311 Elections	0.00	541.46	7,000.00	7,728.85	$	(728.85)
01-11-53312 Denton County Tax	0.00	0.00	20,000.00	19,915.20	$	84.80
01-11-53313 Property & Liability Insurance	0.00	0.00	40,000.00	48,299.00	$	(8,299.00)
01-11-53314 Fire Contract	0.00	80,085.42	961,025.00	880,939.62	$	80,085.38
01-11-53325 Janitorial Services	0.00	942.00	11,500.00	10,362.00	$	1,138.00
01-11-53327 Franklin Legal Services	0.00	3,760.00	4,000.00	4,135.00	$	(135.00)
01-11-53328 Shredder Services	0.00	0.00	4,000.00	703.36	$	3,296.64
01-11-53329 SPAN	0.00	0.00	3,400.00	110.00	$	3,290.00
01-11-53330 Email Hosting Services	0.00	1,554.00	6,000.00	6,116.43	$	(116.43)
01-11-53331 Civic Plus	0.00	137.50	4,300.00	4,513.32	$	(213.32)
01-11-53332 Financial Advisory Services	0.00	0.00	3,500.00	3,500.00	$	0.00
01-11-53333 Higginbotham	0.00	50.00	600.00	600.00	$	0.00
Total Contractual Services Expenditures	**0.00**	**99,534.33**	**1,211,425.00**	**1,183,620.29**		**27,804.71**
Maintenance Expenditures						
01-11-54400 Facilities Maintenance	0.00	(6,437.02)	10,000.00	3,193.61	$	6,806.39
01-11-54402 Vehicle Maintenance	0.00	0.00	0.00	25.50	$	0.00
01-11-54406 Software Maintenance	0.00	3,243.24	20,050.00	19,330.87	$	719.13
Total Maintenance Expenditures	**0.00**	**(3,193.78)**	**30,050.00**	**22,549.98**		**7,500.02**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
Capital Outlay Expenditures						
01-11-55504 Capital Outlay-Information Technology	0.00	0.00	0.00	474.99	$	0.00
01-11-55506 Capital Outlay-Buildings/Facilities	0.00	7,584.00	0.00	7,584.00	$	0.00
Total Capital Outlay Expenditures	**0.00**	**7,584.00**	**0.00**	**8,058.99**		**0.00**
Transfers Expenditures						
01-11-59100 Transfer to Special Revenue Fund	0.00	5,668.11	0.00	5,668.11	$	0.00
Total Transfers Expenditures	**0.00**	**5,668.11**	**0.00**	**5,668.11**		**0.00**
Total Administration Expenditures	**0.00**	**137,768.34**	**1,579,345.00**	**1,511,255.82**		**68,089.18**
Police Expenditures						
Personnel & Benefits Expenditures						
01-13-51000 Salaries-Full Time	0.00	73,224.48	937,608.00	826,059.03	$	111,548.97
01-13-51101 Overtime	0.00	1,931.25	30,000.00	22,617.62	$	7,382.38
01-13-51102 Certification Pay	0.00	623.14	6,809.00	6,923.98	$	(114.98)
01-13-51104 Longevity	0.00	0.00	5,808.00	5,808.00	$	0.00
01-13-51105 FICA/Medicare Tax	0.00	1,062.46	13,694.00	12,423.58	$	1,270.42
01-13-51106 Unemployment Tax	0.00	132.40	155.00	2,994.13	$	(2,839.13)
01-13-51107 Worker's Compensation	0.00	2,051.57	24,216.00	18,520.82	$	5,695.18
01-13-51108 Group Health Insurance	0.00	22,904.35	180,780.00	143,481.16	$	37,298.84
01-13-51109 Retirement/TMRS	0.00	9,825.63	129,721.00	120,108.89	$	9,612.11
01-13-51111 Physicals & Evaluations	0.00	425.00	1,700.00	2,389.00	$	(689.00)
01-13-51116 Psychological Services	0.00	0.00	1,500.00	0.00	$	1,500.00
01-13-51117 Bailiff Fees	0.00	(100.00)	0.00	0.00	$	0.00
Total Personnel & Benefits Expenditures	**0.00**	**112,080.28**	**1,331,991.00**	**1,161,326.21**		**170,664.79**
Supplies Expenditures						
01-13-52000 Office Supplies	0.00	434.69	4,000.00	3,369.38	$	630.62
01-13-52015 Office Expenses	0.00	(150.00)	0.00	0.00	$	0.00
01-13-52201 Operating Supplies	0.00	1,317.56	6,500.00	4,641.67	$	1,858.33
01-13-52202 Postage & Shipping	0.00	33.31	100.00	123.36	$	(23.36)
01-13-52203 Printing	0.00	29.96	3,600.00	2,128.48	$	1,471.52

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-13-52205 Advertising	0.00	0.00	800.00	0.00	$	800.00
01-13-52206 Travel & Training	0.00	77.21	3,000.00	3,623.34	$	(623.34)
01-13-52207 Dues & Memberships	0.00	0.00	2,400.00	510.00	$	1,890.00
01-13-52208 Vehicle Fuel	0.00	1,967.26	21,115.00	15,642.63	$	5,472.37
01-13-52211 Safety Equipment & Supplies	0.00	216.24	8,500.00	3,919.72	$	4,580.28
01-13-52212 Flowers/Gifts/Plaques	0.00	123.32	500.00	854.65	$	(354.65)
01-13-52213 Subscriptions & Publications	0.00	200.00	4,548.00	2,714.26	$	1,833.74
01-13-52216 Telephone-Mobile	0.00	860.61	11,200.00	7,986.96	$	3,213.04
01-13-52219 Emergency Response Supplies	0.00	0.00	3,300.00	2,646.06	$	653.94
Total Supplies Expenditures	**0.00**	**5,110.16**	**69,563.00**	**48,160.51**		**21,402.49**
Contractual Services Expenditures						
01-13-53301 Utilities	0.00	415.00	0.00	3,234.70	$	0.00
01-13-53304 Legal Services	0.00	0.00	5,000.00	4,995.00	$	5.00
01-13-53306 Communications	0.00	0.00	60,458.00	60,458.00	$	0.00
01-13-53308 Information Technology	0.00	0.00	0.00	5,424.72	$	0.00
01-13-53309 Consultants & Professionals	0.00	575.00	24,000.00	18,450.75	$	5,549.25
01-13-53315 Jail Services	0.00	450.00	5,000.00	1,825.00	$	3,175.00
01-13-53316 SANE Exams	0.00	500.00	0.00	2,310.00	$	0.00
Total Contractual Services Expenditures	**0.00**	**1,940.00**	**94,458.00**	**96,698.17**		**(2,240.17)**
Maintenance Expenditures						
01-13-54400 Facilities Maintenance	0.00	5.99	1,600.00	1,764.62	$	(164.62)
01-13-54402 Vehicle Maintenance	0.00	3,333.58	18,505.00	11,915.40	$	6,589.60
01-13-54403 Equipment Maintenance	0.00	0.00	3,600.00	6,616.97	$	(3,016.97)
01-13-54406 Software Maintenance	0.00	1,264.97	30,116.00	29,731.10	$	384.90
01-13-54410 Property Loss	0.00	0.00	500.00	0.00	$	500.00
Total Maintenance Expenditures	**0.00**	**4,604.54**	**54,321.00**	**50,028.09**		**4,292.91**
Capital Outlay Expenditures						
01-13-55503 Capital Outlay-Vehicles	0.00	0.00	58,427.00	0.00	$	58,427.00
01-13-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	5,000.00	2,064.00	$	2,936.00
01-13-55509 Capital Outlay-WM Settlement	0.00	0.00	6,000.00	6,000.00	$	0.00

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
Total Capital Outlay Expenditures		**0.00**	**0.00**	**69,427.00**	**8,064.00**		**61,363.00**
Debt Service Expenditures							
01-13-56531	Capital Lease Principal	0.00	0.00	0.00	52,968.39	$	0.00
01-13-56532	Capital Lease Interest	0.00	0.00	0.00	4,458.41	$	0.00
Total Debt Service Expenditures		**0.00**	**0.00**	**0.00**	**57,426.80**		**0.00**
Total Police Expenditures		**0.00**	**123,684.98**	**1,619,760.00**	**1,421,653.78**		**198,106.22**
Library Expenditures							
Personnel & Benefits Expenditures							
01-14-51000	Salaries-Full Time	0.00	6,587.24	87,296.00	73,054.05	$	14,241.95
01-14-51104	Longevity	0.00	0.00	174.00	120.00	$	54.00
01-14-51105	FICA/Medicare Tax	0.00	268.17	3,518.00	2,837.22	$	680.78
01-14-51106	Unemployment Tax	0.00	50.03	37.00	503.46	$	(466.46)
01-14-51107	Worker's Compensation	0.00	22.01	291.00	198.85	$	92.15
01-14-51108	Group Health Insurance	0.00	1,052.40	11,064.00	7,249.94	$	3,814.06
01-14-51109	Retirement/TMRS	0.00	525.82	7,002.00	6,413.25	$	588.75
01-14-51111	Physicals & Evaluations	0.00	49.00	0.00	150.00	$	0.00
Total Personnel & Benefits Expenditures		**0.00**	**8,554.67**	**109,382.00**	**90,526.77**		**18,855.23**
Supplies Expenditures							
01-14-52000	Office Supplies	0.00	91.94	1,000.00	296.39	$	703.61
01-14-52201	Operating Supplies	0.00	501.66	2,000.00	1,933.58	$	66.42
01-14-52202	Postage & Shipping	0.00	25.78	1,000.00	431.68	$	568.32
01-14-52203	Printing	0.00	793.27	6,000.00	2,285.33	$	3,714.67
01-14-52204	Uniforms	0.00	13.14	150.00	87.33	$	62.67
01-14-52205	Advertising	0.00	0.00	500.00	434.61	$	65.39
01-14-52206	Travel & Training	0.00	194.99	1,500.00	1,531.60	$	(31.60)
01-14-52207	Dues & Memberships	0.00	0.00	4,500.00	4,672.81	$	(172.81)
01-14-52212	Flowers/Gifts/Plaques	0.00	22.10	0.00	95.60	$	0.00
01-14-52215	Library Books/Materials	0.00	3,851.92	10,000.00	9,380.80	$	619.20
01-14-52216	Telephone-Mobile	0.00	27.68	800.00	463.58	$	336.42
01-14-52222	Waste Management Annual Contributi	0.00	174.99	0.00	499.99	$	0.00

Revised Budget

For General Fund (01)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
Total Supplies Expenditures	**0.00**	**5,697.47**	**27,450.00**	**22,113.30**		**5,336.70**
Contractual Services Expenditures						
01-14-53301 Utilities	0.00	1,161.31	12,750.00	10,847.49	$	1,902.51
01-14-53307 Rentals	0.00	151.00	2,400.00	1,862.75	$	537.25
01-14-53323 Security System	0.00	64.60	840.00	640.30	$	199.70
Total Contractual Services Expenditures	**0.00**	**1,376.91**	**15,990.00**	**13,350.54**		**2,639.46**
Maintenance Expenditures						
01-14-54400 Facilities Maintenance	0.00	3.70	2,500.00	2,911.20	$	(411.20)
01-14-54406 IT Maintenance	0.00	1,009.75	10,341.00	16,548.99	$	(6,207.99)
Total Maintenance Expenditures	**0.00**	**1,013.45**	**12,841.00**	**19,460.19**		**(6,619.19)**
Capital Outlay Expenditures						
01-14-55504 Capital Outlay-Information Technology	0.00	0.00	8,500.00	7,772.62	$	727.38
01-14-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	30,000.00	23,514.00	$	6,486.00
01-14-55509 Capital Outlay-WM Settlement	0.00	118.00	118.00	118.00	$	0.00
Total Capital Outlay Expenditures	**0.00**	**118.00**	**38,618.00**	**31,404.62**		**7,213.38**
Total Library Expenditures	**0.00**	**16,760.50**	**204,281.00**	**176,855.42**		**27,425.58**
Animal Services Expenditures						
Personnel & Benefits Expenditures						
01-15-51000 Salaries-Full Time	0.00	7,603.20	85,104.00	82,877.72	$	2,226.28
01-15-51101 Overtime	0.00	461.88	1,000.00	10,599.41	$	(9,599.41)
01-15-51104 Longevity	0.00	0.00	138.00	138.00	$	0.00
01-15-51105 FICA/Medicare Tax	0.00	186.80	3,892.00	2,486.43	$	1,405.57
01-15-51106 Unemployment Tax	0.00	29.90	32.00	578.76	$	(546.76)
01-15-51107 Worker's Compensation	0.00	232.80	3,094.00	2,621.71	$	472.29
01-15-51108 Group Health Insurance	0.00	3,038.41	10,520.00	17,507.10	$	(6,987.10)
01-15-51109 Retirement/TMRS	0.00	1,013.14	5,800.00	10,494.22	$	(4,694.22)
01-15-51111 Physicals & Evaluations	0.00	98.00	0.00	348.00	$	0.00
Total Personnel & Benefits Expenditures	**0.00**	**12,664.13**	**109,580.00**	**127,651.35**		**(18,071.35)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
Supplies Expenditures						
01-15-52000 Office Supplies	0.00	0.00	300.00	95.26	$	204.74
01-15-52201 Operating Supplies	0.00	583.90	2,500.00	2,937.71	$	(437.71)
01-15-52202 Postage & Shipping	0.00	65.26	50.00	65.26	$	(15.26)
01-15-52203 Printing	0.00	0.00	500.00	75.96	$	424.04
01-15-52204 Uniforms	0.00	172.50	1,200.00	1,164.20	$	35.80
01-15-52205 Advertising	0.00	0.00	50.00	0.00	$	50.00
01-15-52206 Travel & Training	0.00	320.00	2,000.00	398.76	$	1,601.24
01-15-52207 Dues & Memberships	0.00	0.00	35.00	0.00	$	35.00
01-15-52208 Vehicle Fuel	0.00	74.29	2,600.00	422.34	$	2,177.66
01-15-52210 Equipment-Field	0.00	0.00	100.00	306.43	$	(206.43)
01-15-52211 Safety Equipment & Supplies	0.00	0.00	300.00	0.00	$	300.00
01-15-52212 Flowers/Gifts/Plaques	0.00	47.20	200.00	47.20	$	152.80
01-15-52216 Telephone-Mobile	0.00	87.33	1,200.00	961.15	$	238.85
01-15-52218 Land Lease	0.00	0.00	1,250.00	1,254.50	$	(4.50)
01-15-52222 Waste Management Annual Contributi	0.00	500.00	0.00	500.00	$	0.00
Total Supplies Expenditures	**0.00**	**1,850.48**	**12,285.00**	**8,228.77**		**4,056.23**
Contractual Services Expenditures						
01-15-53301 Utilities	0.00	747.74	9,300.00	9,099.55	$	200.45
01-15-53309 Consultants & Professionals	0.00	0.00	500.00	461.64	$	38.36
Total Contractual Services Expenditures	**0.00**	**747.74**	**9,800.00**	**9,561.19**		**238.81**
Maintenance Expenditures						
01-15-54400 Facilities Maintenance	0.00	794.21	2,000.00	1,888.37	$	111.63
01-15-54402 Vehicle Maintenance	0.00	0.00	1,800.00	90.95	$	1,709.05
01-15-54406 Software Maintenance	0.00	454.38	3,340.00	1,916.06	$	1,423.94
Total Maintenance Expenditures	**0.00**	**1,248.59**	**7,140.00**	**3,895.38**		**3,244.62**
Capital Outlay Expenditures						
01-15-55504 Capital Outlay-Information Technology	0.00	0.00	1,000.00	989.97	$	10.03
01-15-55506 Capital Outlay-Buildings/Facilities	0.00	0.00	13,285.00	13,285.00	$	0.00
01-15-55509 Capital Outlay-WM Settlement	0.00	2,094.80	3,000.00	2,094.80	$	905.20

Revised Budget
For General Fund (01)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-15-55510 Capital Outlay-Landscaping	0.00	0.00	1,000.00	0.00	$	1,000.00
Total Capital Outlay Expenditures	**0.00**	**2,094.80**	**18,285.00**	**16,369.77**		**1,915.23**
Total Animal Services Expenditures	**0.00**	**18,605.74**	**157,090.00**	**165,706.46**		**(8,616.46)**
Park and Facilities Expenditures						
Personnel & Benefits Expenditures						
01-16-51000 Salaries-Full Time	0.00	(1,804.38)	42,947.00	34,439.60	$	8,507.40
01-16-51101 Overtime	0.00	94.50	1,080.00	4,938.03	$	(3,858.03)
01-16-51102 Certification Pay	0.00	23.08	0.00	80.78	$	0.00
01-16-51104 Longevity	0.00	0.00	186.00	186.00	$	0.00
01-16-51105 FICA/Medicare Tax	0.00	110.67	504.00	1,336.37	$	(832.37)
01-16-51106 Unemployment Tax	0.00	17.28	9.00	358.79	$	(349.79)
01-16-51107 Worker's Compensation	0.00	243.68	2,055.00	2,675.76	$	(620.76)
01-16-51108 Group Health Insurance	0.00	1,836.55	10,492.00	10,299.50	$	192.50
01-16-51109 Retirement/TMRS	0.00	363.64	4,185.00	4,740.63	$	(555.63)
01-16-51111 Physicals & Evaluations	0.00	98.00	0.00	122.00	$	0.00
Total Personnel & Benefits Expenditures	**0.00**	**983.02**	**61,458.00**	**59,177.46**		**2,280.54**
Supplies Expenditures						
01-16-52000 Office Supplies	0.00	0.00	0.00	54.78	$	0.00
01-16-52201 Operating Supplies	0.00	163.61	1,500.00	420.45	$	1,079.55
01-16-52204 Uniforms	0.00	176.51	1,400.00	1,505.33	$	(105.33)
01-16-52206 Travel & Training	0.00	0.00	800.00	0.00	$	800.00
01-16-52208 Vehicle Fuel	0.00	720.19	2,500.00	2,696.35	$	(196.35)
01-16-52210 Equipment-Field	0.00	0.00	2,000.00	61.98	$	1,938.02
01-16-52211 Safety Equipment & Supplies	0.00	162.54	500.00	486.05	$	13.95
01-16-52212 Flowers/Gifts/Plaques	0.00	22.10	0.00	64.10	$	0.00
01-16-52216 Telephone-Mobile	0.00	30.44	600.00	201.92	$	398.08
Total Supplies Expenditures	**0.00**	**1,275.39**	**9,300.00**	**5,490.96**		**3,809.04**
Maintenance Expenditures						
01-16-54402 Vehicle Maintenance	0.00	0.00	3,000.00	412.60	$	2,587.40
01-16-54403 Equipment Maintenance	0.00	791.27	3,000.00	1,693.40	$	1,306.60

Revised Budget

For General Fund (01)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual		Remaining Budget Amount
01-16-54405 Park Maintenance	0.00	6.79	2,000.00	2,459.44	$	(459.44)
Total Maintenance Expenditures	**0.00**	**798.06**	**8,000.00**	**4,565.44**		**3,434.56**
Capital Outlay Expenditures						
01-16-55509 Capital Outlay-WM Settlement	0.00	0.00	1,000.00	1,000.00	$	0.00
Total Capital Outlay Expenditures	**0.00**	**0.00**	**1,000.00**	**1,000.00**		**0.00**
Total Park and Facilities Expenditures	**0.00**	**3,056.47**	**79,758.00**	**70,233.86**		**9,524.14**
Streets and Drainage Expenditures						
Personnel & Benefits Expenditures						
01-17-51000 Salaries-Full Time	0.00	12,703.18	155,662.00	127,414.51	$	28,247.49
01-17-51101 Overtime	0.00	294.69	2,218.00	4,917.17	$	(2,699.17)
01-17-51104 Longevity	0.00	0.00	636.00	636.00	$	0.00
01-17-51105 FICA/Medicare Tax	0.00	290.12	2,200.00	2,616.32	$	(416.32)
01-17-51106 Unemployment Tax	0.00	37.57	37.00	788.69	$	(751.69)
01-17-51107 Worker's Compensation	0.00	877.78	9,659.00	7,626.17	$	2,032.83
01-17-51108 Group Health Insurance	0.00	5,499.99	43,542.00	33,027.42	$	10,514.58
01-17-51109 Retirement/TMRS	0.00	1,443.38	19,667.00	16,662.58	$	3,004.42
01-17-51111 Physicals & Evaluations	0.00	49.00	0.00	85.00	$	0.00
Total Personnel & Benefits Expenditures	**0.00**	**21,195.71**	**233,621.00**	**193,773.86**		**39,847.14**
Supplies Expenditures						
01-17-52000 Office Supplies	0.00	0.00	500.00	186.22	$	313.78
01-17-52201 Operating Supplies	0.00	198.71	2,500.00	1,128.96	$	1,371.04
01-17-52203 Printing	0.00	0.00	100.00	0.00	$	100.00
01-17-52204 Uniforms	0.00	303.45	2,500.00	2,142.86	$	357.14
01-17-52206 Travel & Training	0.00	288.40	2,500.00	1,940.04	$	559.96
01-17-52208 Vehicle Fuel	0.00	946.75	4,500.00	5,566.77	$	(1,066.77)
01-17-52210 Equipment-Field	0.00	0.00	2,000.00	603.63	$	1,396.37
01-17-52211 Safety Equipment & Supplies	0.00	260.44	1,200.00	893.41	$	306.59
01-17-52216 Telephone-Mobile	0.00	141.30	1,900.00	1,778.31	$	121.69
Total Supplies Expenditures	**0.00**	**2,139.05**	**17,700.00**	**14,240.20**		**3,459.80**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For General Fund (01)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Contractual Services Expenditures					
01-17-53301 Utilities	0.00	233.33	3,820.00	2,528.99	$ 1,291.01
01-17-53302 Street Lighting	0.00	4,342.85	53,000.00	43,443.44	$ 9,556.56
01-17-53305 Engineering	0.00	8,229.69	3,705.00	10,938.23	$ (7,233.23)
Total Contractual Services Expenditures	**0.00**	**12,805.87**	**60,525.00**	**56,910.66**	**3,614.34**
Maintenance Expenditures					
01-17-54400 Facilities Maintenance	0.00	0.00	2,000.00	495.71	$ 1,504.29
01-17-54402 Vehicle Maintenance	0.00	684.72	9,000.00	1,984.80	$ 7,015.20
01-17-54403 Equipment Maintenance	0.00	20.96	8,000.00	2,345.92	$ 5,654.08
01-17-54406 IT Maintenance	0.00	120.97	1,650.00	1,530.67	$ 119.33
01-17-54408 Tree Maintenance	0.00	0.00	5,000.00	2,600.00	$ 2,400.00
01-17-54417 Sign Maintenance	0.00	291.15	5,000.00	6,187.53	$ (1,187.53)
01-17-54422 Drainage Maintenance	0.00	0.00	25,166.00	15,172.70	$ 9,993.30
Total Maintenance Expenditures	**0.00**	**1,117.80**	**55,816.00**	**30,317.33**	**25,498.67**
Capital Outlay Expenditures					
01-17-55503 Capital Outlay-Vehicles	0.00	0.00	10,000.00	0.00	$ 10,000.00
01-17-55504 Capital Outlay-Information Technology	0.00	0.00	3,300.00	2,876.71	$ 423.29
01-17-55506 Capital Outlay-Buildings/Facilities	0.00	256.86	15,000.00	256.86	$ 14,743.14
Total Capital Outlay Expenditures	**0.00**	**256.86**	**28,300.00**	**3,133.57**	**25,166.43**
Debt Service Expenditures					
01-17-56531 Capital Lease Principal	0.00	0.00	0.00	8,301.00	$ 0.00
01-17-56532 Capital Lease Interest	0.00	0.00	0.00	698.80	$ 0.00
Total Debt Service Expenditures	**0.00**	**0.00**	**0.00**	**8,999.80**	**0.00**
Total Streets and Drainage Expenditures	**0.00**	**37,515.29**	**395,962.00**	**307,375.42**	**88,586.58**
Total General Fund Expenditures	**$ 0.00**	**$ 414,732.96**	**$ 4,563,330.00**	**$ 4,101,261.98**	**$ 462,068.02**
General Fund Excess of Revenues Over Expenditures	**$ 0.00**	**$ (222,242.72)**	**$ (30,199.00)**	**$ 374,185.66**	**$ (404,384.66)**

Special Revenue Funds
August 2018

	Budgeted Revenue	Revenues YTD	Budgeted Expenses	Expenses YTD	Net
Debt Service	$659,764.00	$681,295.89	$659,764.00	$656,476.63	$24,819.26
Street Maintenance	$156,250.00	$154,538.33	$290,000.00	$285,095.02	($130,556.69)
Hotel Occupancy Tax	$75,000.00	$68,162.12	$75,695.00	$33,668.47	$34,493.65
Court Technology	$7,400.00	$5,828.79	$11,000.00	$8,307.19	($2,478.40)
Court Security	$5,500.00	$4,908.98	$13,000.00	$2,350.00	$2,558.98
LEOSE	$1,575.00	$1,624.36	$5,000.00	$6,314.95	($4,690.59)
Child Safety	$2,600.00	$9,544.25	$20,960.00	$20,875.90	($11,331.65)
Juvenile Case Mgmt	$1,255.00	$2,906.23	$4,000.00	$309.95	$2,596.28
Drug Seizure	$0.00	$55.82	$6,000.00	$1,455.99	($1,400.17)
Kids N Cops	$10,000.00	$11,299.71	$10,000.00	$6,175.61	$5,124.10
Police Auction	$0.00	$0.00	$25,870.00	$24,056.13	($24,056.13)
Forensic Testing	$0.00	$5.34	$405.00	$405.00	($399.66)
Willow Grove Park	$115,000.00	$102,246.41	$117,000.00	$93,286.95	$8,959.46
Animal Rescue	$10,000.00	$17,547.34	$12,000.00	$16,409.87	$1,137.47
Library Donations	$2,000.00	$2,284.93	$1,000.00	$411.19	$1,873.74
Park Improvements	$4,500.00	$6,786.69	$7,000.00	$1,161.48	$5,625.21

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Debt Service Fund (04)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
Revenues						
Undefined Sub-Type Revenues						
04-00-41006 Property Taxes-Current	$	0.00 $	1,112.56 $	450,284.00 $	445,220.98 $	5,063.02
04-00-41007 Property Taxes-Delinquent		0.00	108.52	0.00	6,201.77 $	0.00
04-00-41009 Property Taxes-P & I		0.00	246.21	0.00	4,171.19 $	0.00
04-00-47701 Interest Income - I&S		0.00	259.83	0.00	6,427.95 $	0.00
04-00-49617 CDC Debt Payment Reimbursement		0.00	9,794.00	209,480.00	219,274.00 $	(9,794.00)
Total Undefined Sub-Type Revenues		**0.00**	**11,521.12**	**659,764.00**	**681,295.89**	**(21,531.89)**
Total Revenues		**0.00**	**11,521.12**	**659,764.00**	**681,295.89**	**(21,531.89)**
Total Debt Service Fund Revenues	$	**0.00 $**	**11,521.12 $**	**659,764.00 $**	**681,295.89 $**	**(21,531.89)**
Expenditures						
Administration Expenditures						
Debt Service Expenditures						
04-11-56515 Paying Agent Fees	$	0.00 $	0.00 $	400.00 $	400.00 $	0.00
04-11-56953 1998 Street Bond Principal		0.00	0.00	150,000.00	150,000.00 $	0.00
04-11-56954 1998 Street Bond Interest		0.00	0.00	5,063.00	5,062.50 $	0.50
04-11-56957 2009 CO Bond Principal		0.00	0.00	55,000.00	55,000.00 $	0.00
04-11-56958 2009 CO Bond Interest		0.00	0.00	34,080.00	34,080.00 $	0.00
04-11-56961 2006 CO Bonds Principal		0.00	0.00	85,000.00	85,000.00 $	0.00
04-11-56962 2006 CO Bonds Interest		0.00	0.00	38,584.00	20,671.93 $	17,912.07
04-11-56965 2008 Street GO Bonds Principal		0.00	0.00	50,000.00	50,000.00 $	0.00
04-11-56966 2008 Street Bonds Interest		0.00	0.00	27,997.00	27,996.50 $	0.50
04-11-56972 2008 FS/AS Bonds Principal		0.00	0.00	40,000.00	40,000.00 $	0.00
04-11-56973 2008 FS/AS Bonds Interest		0.00	0.00	23,520.00	12,600.00 $	10,920.00
04-11-56974 2012 Refunding Bonds Principal		0.00	0.00	140,000.00	140,000.00 $	0.00
04-11-56975 2012 Refunding Bonds Interest		0.00	(0.01)	10,120.00	10,120.31 $	(0.31)
04-11-56976 2018 Refunding Bond Principal		0.00	25,000.00	0.00	25,000.00 $	0.00

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Debt Service Fund (04)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
04-11-56977 2018 Refunding Bond Interest	0.00	545.39	0.00	545.39	$ 0.00
Total Debt Service Expenditures	**0.00**	**25,545.38**	**659,764.00**	**656,476.63**	**3,287.37**
Total Administration Expenditures	**0.00**	**25,545.38**	**659,764.00**	**656,476.63**	**3,287.37**
Total Debt Service Fund Expenditures	**$ 0.00**	**$ 25,545.38**	**$ 659,764.00**	**$ 656,476.63**	**$ 3,287.37**
Debt Service Fund Excess of Revenues Over Expenditu	**$ 0.00**	**$ (14,024.26)**	**$ 0.00**	**$ 24,819.26**	**$ 0.00**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Street Maintenance Sales Tax (20)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
20-00-42115 Sales Tax - Road Maintenance	$ 0.00	$ 19,514.19	$ 156,250.00	$ 151,222.38	$ 5,027.62
20-00-47470 Interest Income - Special Revenue DF	0.00	271.37	0.00	3,315.95	$ 0.00
Total Undefined Sub-Type Revenues	**0.00**	**19,785.56**	**156,250.00**	**154,538.33**	**1,711.67**
Total Revenues	**0.00**	**19,785.56**	**156,250.00**	**154,538.33**	**1,711.67**
Total Street Maintenance Sales Tax Revenues	**$ 0.00**	**$ 19,785.56**	**$ 156,250.00**	**$ 154,538.33**	**$ 1,711.67**
Expenditures					
Streets and Drainage Expenditures					
Maintenance Expenditures					
20-17-54407 Sidewalk Maintenance	$ 0.00	$ 250.00	$ 5,000.00	$ 250.00	$ 4,750.00
20-17-54409 Streets Repair Maintenance	0.00	2,519.02	402,516.00	204,598.11	$ 197,917.89
Total Maintenance Expenditures	**0.00**	**2,769.02**	**407,516.00**	**204,848.11**	**202,667.89**
Capital Outlay Expenditures					
20-17-55505 Capital Outlay-Heavy Equipment	0.00	0.00	75,000.00	80,246.91	$ (5,246.91)
Total Capital Outlay Expenditures	**0.00**	**0.00**	**75,000.00**	**80,246.91**	**(5,246.91)**
Total Streets and Drainage Expenditures	**0.00**	**2,769.02**	**482,516.00**	**285,095.02**	**197,420.98**
Total Street Maintenance Sales Tax Expenditures	**$ 0.00**	**$ 2,769.02**	**$ 482,516.00**	**$ 285,095.02**	**$ 197,420.98**
Street Maintenance Sales Tax Excess of Revenues Over	**$ 0.00**	**$ 17,016.54**	**$ (326,266.00)**	**$ (130,556.69)**	**$ (195,709.31)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Hotel Occupancy Tax (21)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Revenues										
Revenues										
Undefined Sub-Type Revenues										
21-00-43114 Hotel Occupancy Tax	$	0.00	$	0.00	$	75,000.00	$	67,974.68	$	7,025.32
21-00-47470 Interest Income - Special Revenue DF		0.00		49.64		0.00		187.44	$	0.00
Total Undefined Sub-Type Revenues		**0.00**		**49.64**		**75,000.00**		**68,162.12**		**6,837.88**
Total Revenues		**0.00**		**49.64**		**75,000.00**		**68,162.12**		**6,837.88**
Total Hotel Occupancy Tax Revenues	**$**	**0.00**	**$**	**49.64**	**$**	**75,000.00**	**$**	**68,162.12**	**$**	**6,837.88**
Expenditures										
Tourism Expenditures										
Personnel & Benefits Expenditures										
21-05-51105 FICA/Medicare Tax	$	0.00	$	0.00	$	294.00	$	0.00	$	294.00
21-05-51115 Contract Labor		0.00		0.00		42,000.00		0.00	$	42,000.00
Total Personnel & Benefits Expenditures		**0.00**		**0.00**		**42,294.00**		**0.00**		**42,294.00**
Supplies Expenditures										
21-05-52000 Office Supplies		0.00		0.00		769.00		29.99	$	739.01
21-05-52203 Printing		0.00		0.00		2,361.00		582.00	$	1,779.00
21-05-52205 Advertising		0.00		271.11		1,228.00		1,259.11	$	(31.11)
21-05-52207 Dues & Memberships		0.00		355.58		500.00		697.58	$	(197.58)
21-05-52216 Telephone-Mobile		0.00		0.00		281.00		0.00	$	281.00
21-05-52221 Community Events		0.00		1,706.37		27,585.00		31,099.79	$	(3,514.79)
Total Supplies Expenditures		**0.00**		**2,333.06**		**32,724.00**		**33,668.47**		**(944.47)**
Contractual Services Expenditures										
21-05-53309 Consultants & Professionals		0.00		0.00		677.00		0.00	$	677.00
Total Contractual Services Expenditures		**0.00**		**0.00**		**677.00**		**0.00**		**677.00**

City of Lake Dallas
Statement of Revenue and Expenditures

Revised Budget
For Hotel Occupancy Tax (21)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Tourism Expenditures	0.00	2,333.06	75,695.00	33,668.47	42,026.53
Total Hotel Occupancy Tax Expenditures	$ 0.00	$ 2,333.06	$ 75,695.00	$ 33,668.47	$ 42,026.53
Hotel Occupancy Tax Excess of Revenues Over Expend	$ 0.00	$ (2,283.42)	$ (695.00)	$ 34,493.65	$ (35,188.65)

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Court Technology (22)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Revenues										
Revenues										
Undefined Sub-Type Revenues										
22-00-46322 Municipal Court Technology Fees	$	0.00	$	534.96	$	7,400.00	$	5,474.49	$	1,925.51
22-00-47470 Interest Income - Special Revenue DF		0.00		38.15		0.00		354.30	$	0.00
Total Undefined Sub-Type Revenues		**0.00**		**573.11**		**7,400.00**		**5,828.79**		**1,571.21**
Total Revenues		**0.00**		**573.11**		**7,400.00**		**5,828.79**		**1,571.21**
Total Court Technology Revenues	$	**0.00**	$	**573.11**	$	**7,400.00**	$	**5,828.79**	$	**1,571.21**
Expenditures										
Municipal Court Expenditures										
Contractual Services Expenditures										
22-09-53308 Information Technology	$	0.00	$	128.18	$	11,000.00	$	8,307.19	$	2,692.81
Total Contractual Services Expenditures		**0.00**		**128.18**		**11,000.00**		**8,307.19**		**2,692.81**
Total Municipal Court Expenditures		**0.00**		**128.18**		**11,000.00**		**8,307.19**		**2,692.81**
Total Court Technology Expenditures	$	**0.00**	$	**128.18**	$	**11,000.00**	$	**8,307.19**	$	**2,692.81**
Court Technology Excess of Revenues Over Expenditur	$	**0.00**	$	**444.93**	$	**(3,600.00)**	$	**(2,478.40)**	$	**(1,121.60)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Court Security (23)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
23-00-46323 Municipal Court Security Fees	$ 0.00	$ 401.22	$ 5,500.00	$ 4,249.11	$ 1,250.89
23-00-47470 Interest Income - Special Revenue DF	0.00	78.45	0.00	659.87	$ 0.00
Total Undefined Sub-Type Revenues	**0.00**	**479.67**	**5,500.00**	**4,908.98**	**591.02**
Total Revenues	**0.00**	**479.67**	**5,500.00**	**4,908.98**	**591.02**
Total Court Security Revenues	**$ 0.00**	**$ 479.67**	**$ 5,500.00**	**$ 4,908.98**	**$ 591.02**
Expenditures					
Municipal Court Expenditures					
Personnel & Benefits Expenditures					
23-09-51117 Bailiff Fees	$ 0.00	$ 400.00	$ 0.00	$ 2,350.00	$ 0.00
Total Personnel & Benefits Expenditures	**0.00**	**400.00**	**0.00**	**2,350.00**	**0.00**
Supplies Expenditures					
23-09-52015 Office Expenses	0.00	0.00	13,000.00	0.00	$ 13,000.00
Total Supplies Expenditures	**0.00**	**0.00**	**13,000.00**	**0.00**	**13,000.00**
Total Municipal Court Expenditures	**0.00**	**400.00**	**13,000.00**	**2,350.00**	**10,650.00**
Total Court Security Expenditures	**$ 0.00**	**$ 400.00**	**$ 13,000.00**	**$ 2,350.00**	**$ 10,650.00**
Court Security Excess of Revenues Over Expenditures	**$ 0.00**	**$ 79.67**	**$ (7,500.00)**	**$ 2,558.98**	**$ (10,058.98)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For LEOSE (24)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
24-00-46324 LEOSE Revenue	$ 0.00	$ 0.00	$ 1,505.00	$ 1,493.57	$ 11.43
24-00-47470 Interest Income - Special Revenue DF	0.00	11.18	70.00	130.79	$ (60.79)
Total Undefined Sub-Type Revenues	**0.00**	**11.18**	**1,575.00**	**1,624.36**	**(49.36)**
Total Revenues	**0.00**	**11.18**	**1,575.00**	**1,624.36**	**(49.36)**
Total LEOSE Revenues	**$ 0.00**	**$ 11.18**	**$ 1,575.00**	**$ 1,624.36**	**$ (49.36)**
Expenditures					
Police Expenditures					
Supplies Expenditures					
24-13-52206 Travel & Training	$ 0.00	$ 505.00	$ 9,000.00	$ 6,314.95	$ 2,685.05
Total Supplies Expenditures	**0.00**	**505.00**	**9,000.00**	**6,314.95**	**2,685.05**
Total Police Expenditures	**0.00**	**505.00**	**9,000.00**	**6,314.95**	**2,685.05**
Total LEOSE Expenditures	**$ 0.00**	**$ 505.00**	**$ 9,000.00**	**$ 6,314.95**	**$ 2,685.05**
LEOSE Excess of Revenues Over Expenditures	**$ 0.00**	**$ (493.82)**	**$ (7,425.00)**	**$ (4,690.59)**	**$ (2,734.41)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Child Safety (25)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Revenues										
Revenues										
Undefined Sub-Type Revenues										
25-00-46325 Municipal Court Child Safety Fees	$	0.00	$	116.45	$	2,600.00	$	9,114.89	$	(6,514.89)
25-00-47470 Interest Income - Special Revenue DF		0.00		27.03		0.00		429.36	$	0.00
Total Undefined Sub-Type Revenues		**0.00**		**143.48**		**2,600.00**		**9,544.25**		**(6,944.25)**
Total Revenues		**0.00**		**143.48**		**2,600.00**		**9,544.25**		**(6,944.25)**
Total Child Safety Revenues	**$**	**0.00**	**$**	**143.48**	**$**	**2,600.00**	**$**	**9,544.25**	**$**	**(6,944.25)**
Expenditures										
Municipal Court Expenditures										
Contractual Services Expenditures										
25-09-53390 Mun Ct Child Safety Program	$	0.00	$	875.90	$	20,960.00	$	20,875.90	$	84.10
Total Contractual Services Expenditures		**0.00**		**875.90**		**20,960.00**		**20,875.90**		**84.10**
Total Municipal Court Expenditures		**0.00**		**875.90**		**20,960.00**		**20,875.90**		**84.10**
Total Child Safety Expenditures	**$**	**0.00**	**$**	**875.90**	**$**	**20,960.00**	**$**	**20,875.90**	**$**	**84.10**
Child Safety Excess of Revenues Over Expenditures	**$**	**0.00**	**$**	**(732.42)**	**$**	**(18,360.00)**	**$**	**(11,331.65)**	**$**	**(7,028.35)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Juvenile Case Management (26)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
26-00-46340 Juvenile Case Mgt Fees	$ 0.00	$ 37.03	$ 1,255.00	$ 524.98	$ 730.02
26-00-47470 Interest Income - Special Revenue DF	0.00	277.36	0.00	2,381.25	$ 0.00
Total Undefined Sub-Type Revenues	**0.00**	**314.39**	**1,255.00**	**2,906.23**	**(1,651.23)**
Total Revenues	**0.00**	**314.39**	**1,255.00**	**2,906.23**	**(1,651.23)**
Total Juvenile Case Management Revenues	**$ 0.00**	**$ 314.39**	**$ 1,255.00**	**$ 2,906.23**	**$ (1,651.23)**
Expenditures					
Municipal Court Expenditures					
Contractual Services Expenditures					
26-09-53396 Mun Ct JCM Program	$ 0.00	$ 0.00	$ 4,000.00	$ 309.95	$ 3,690.05
Total Contractual Services Expenditures	**0.00**	**0.00**	**4,000.00**	**309.95**	**3,690.05**
Total Municipal Court Expenditures	**0.00**	**0.00**	**4,000.00**	**309.95**	**3,690.05**
Total Juvenile Case Management Expenditures	**$ 0.00**	**$ 0.00**	**$ 4,000.00**	**$ 309.95**	**$ 3,690.05**
Juvenile Case Management Excess of Revenues Over E	**$ 0.00**	**$ 314.39**	**$ (2,745.00)**	**$ 2,596.28**	**$ (5,341.28)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Drug Seizure (27)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
27-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 5.28	$ 0.00	$ 55.82	$ 0.00
Total Undefined Sub-Type Revenues	**0.00**	**5.28**	**0.00**	**55.82**	**0.00**
Total Revenues	**0.00**	**5.28**	**0.00**	**55.82**	**0.00**
Total Drug Seizure Revenues	**$ 0.00**	**$ 5.28**	**$ 0.00**	**$ 55.82**	**$ 0.00**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
27-13-53397 Pub Saf Seizure Program	$ 0.00	$ 0.00	$ 6,000.00	$ 1,455.99	$ 4,544.01
Total Contractual Services Expenditures	**0.00**	**0.00**	**6,000.00**	**1,455.99**	**4,544.01**
Total Police Expenditures	**0.00**	**0.00**	**6,000.00**	**1,455.99**	**4,544.01**
Total Drug Seizure Expenditures	**$ 0.00**	**$ 0.00**	**$ 6,000.00**	**$ 1,455.99**	**$ 4,544.01**
Drug Seizure Excess of Revenues Over Expenditures	**$ 0.00**	**$ 5.28**	**$ (6,000.00)**	**$ (1,400.17)**	**$ (4,599.83)**

City of Lake Dallas

Statement of Revenue and Expenditures

Revised Budget

For Kids N Cops (28)

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
28-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 19.17	$ 0.00	$ 134.71	$ 0.00
28-00-48200 Donations	0.00	0.00	10,000.00	11,165.00	$ (1,165.00)
Total Undefined Sub-Type Revenues	**0.00**	**19.17**	**10,000.00**	**11,299.71**	**(1,299.71)**
Total Revenues	**0.00**	**19.17**	**10,000.00**	**11,299.71**	**(1,299.71)**
Total Kids N Cops Revenues	**$ 0.00**	**$ 19.17**	**$ 10,000.00**	**$ 11,299.71**	**$ (1,299.71)**
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
28-13-53398 Kids N Cops Program	$ 0.00	$ 212.17	$ 10,000.00	$ 6,175.61	$ 3,824.39
Total Contractual Services Expenditures	**0.00**	**212.17**	**10,000.00**	**6,175.61**	**3,824.39**
Total Police Expenditures	**0.00**	**212.17**	**10,000.00**	**6,175.61**	**3,824.39**
Total Kids N Cops Expenditures	**$ 0.00**	**$ 212.17**	**$ 10,000.00**	**$ 6,175.61**	**$ 3,824.39**
Kids N Cops Excess of Revenues Over Expenditures	**$ 0.00**	**$ (193.00)**	**$ 0.00**	**$ 5,124.10**	**$ 0.00**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Police Auction (29)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
29-13-53399 Pub Saf Sale of Assets Program	$ 0.00	$ 2,268.15	$ 25,870.00	$ 24,056.13	$ 1,813.87
Total Contractual Services Expenditures	**0.00**	**2,268.15**	**25,870.00**	**24,056.13**	**1,813.87**
Total Police Expenditures	**0.00**	**2,268.15**	**25,870.00**	**24,056.13**	**1,813.87**
Total Police Auction Expenditures	**$ 0.00**	**$ 2,268.15**	**$ 25,870.00**	**$ 24,056.13**	**$ 1,813.87**
Police Auction Excess of Revenues Over Expenditures	**$ 0.00**	**$ (2,268.15)**	**$ (25,870.00)**	**$ (24,056.13)**	**$ (1,813.87)**

City of Lake Dallas
Statement of Revenue and Expenditures

Revised Budget
For Forensic Testing (30)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
30-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 0.00	$ 0.00	$ 5.34	$ 0.00
Total Undefined Sub-Type Revenues	0.00	0.00	0.00	5.34	0.00
Total Revenues	0.00	0.00	0.00	5.34	0.00
Total Forensic Testing Revenues	$ 0.00	$ 0.00	$ 0.00	$ 5.34	$ 0.00
Expenditures					
Police Expenditures					
Contractual Services Expenditures					
30-13-53341 Pub Saf Forensics	$ 0.00	$ 0.00	$ 405.00	$ 405.00	$ 0.00
Total Contractual Services Expenditures	0.00	0.00	405.00	405.00	0.00
Total Police Expenditures	0.00	0.00	405.00	405.00	0.00
Total Forensic Testing Expenditures	$ 0.00	$ 0.00	$ 405.00	$ 405.00	$ 0.00
Forensic Testing Excess of Revenues Over Expenditure	$ 0.00	$ 0.00	$ (405.00)	$ (399.66)	$ (5.34)

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Willow Grove Park (31)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
31-00-45331 Fees - Willow Grove Park	$ 0.00	$ 16,679.15	$ 115,000.00	$ 101,602.88	$ 13,397.12
31-00-47470 Interest Income - Special Revenue DF	0.00	94.30	0.00	643.53	$ 0.00
Total Undefined Sub-Type Revenues	**0.00**	**16,773.45**	**115,000.00**	**102,246.41**	**12,753.59**
Total Revenues	**0.00**	**16,773.45**	**115,000.00**	**102,246.41**	**12,753.59**
Total Willow Grove Park Revenues	**$ 0.00**	**$ 16,773.45**	**$ 115,000.00**	**$ 102,246.41**	**$ 12,753.59**
Expenditures					
Park and Facilities Expenditures					
Personnel & Benefits Expenditures					
31-16-51000 Salaries-Full Time	$ 0.00	$ 5,284.38	$ 0.00	$ 5,284.38	$ 0.00
Total Personnel & Benefits Expenditures	**0.00**	**5,284.38**	**0.00**	**5,284.38**	**0.00**
Contractual Services Expenditures					
31-16-53304 Legal Services	0.00	0.00	0.00	5,226.25	$ 0.00
31-16-53324 Security	0.00	0.00	0.00	5,805.00	$ 0.00
31-16-53336 Hazmat	0.00	0.00	0.00	20,000.00	$ 0.00
Total Contractual Services Expenditures	**0.00**	**0.00**	**0.00**	**31,031.25**	**0.00**
Maintenance Expenditures					
31-16-54405 Park Maintenance	0.00	6,301.40	22,000.00	38,036.49	$ (16,036.49)
Total Maintenance Expenditures	**0.00**	**6,301.40**	**22,000.00**	**38,036.49**	**(16,036.49)**
Capital Outlay Expenditures					
31-16-55531 Capital Outlay-Park Improvements	0.00	504.00	80,000.00	3,934.83	$ 76,065.17
Total Capital Outlay Expenditures	**0.00**	**504.00**	**80,000.00**	**3,934.83**	**76,065.17**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Willow Grove Park (31)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Transfers Expenditures										
31-16-59001 Transfer to General Fund		0.00		0.00		15,000.00		15,000.00	$	0.00
Total Transfers Expenditures		**0.00**		**0.00**		**15,000.00**		**15,000.00**		**0.00**
Total Park and Facilities Expenditures		**0.00**		**12,089.78**		**117,000.00**		**93,286.95**		**23,713.05**
Total Willow Grove Park Expenditures	$	**0.00**	$	**12,089.78**	$	**117,000.00**	$	**93,286.95**	$	**23,713.05**
Willow Grove Park Excess of Revenues Over Expenditu	$	**0.00**	$	**4,683.67**	$	**(2,000.00)**	$	**8,959.46**	$	**(10,959.46)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Animal Rescue (32)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
32-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 12.10	$ 0.00	$ 79.00	$ 0.00
32-00-48235 Donations Animal Rescue	0.00	1,594.73	10,000.00	17,468.34	$ (7,468.34)
Total Undefined Sub-Type Revenues	**0.00**	**1,606.83**	**10,000.00**	**17,547.34**	**(7,547.34)**
Total Revenues	**0.00**	**1,606.83**	**10,000.00**	**17,547.34**	**(7,547.34)**
Total Animal Rescue Revenues	**$ 0.00**	**$ 1,606.83**	**$ 10,000.00**	**$ 17,547.34**	**$ (7,547.34)**
Expenditures					
Animal Services Expenditures					
Contractual Services Expenditures					
32-15-53342 Animal Rescue Expenses	$ 0.00	$ 1,404.44	$ 12,000.00	$ 16,409.87	$ (4,409.87)
Total Contractual Services Expenditures	**0.00**	**1,404.44**	**12,000.00**	**16,409.87**	**(4,409.87)**
Total Animal Services Expenditures	**0.00**	**1,404.44**	**12,000.00**	**16,409.87**	**(4,409.87)**
Total Animal Rescue Expenditures	**$ 0.00**	**$ 1,404.44**	**$ 12,000.00**	**$ 16,409.87**	**$ (4,409.87)**
Animal Rescue Excess of Revenues Over Expenditures	**$ 0.00**	**$ 202.39**	**$ (2,000.00)**	**$ 1,137.47**	**$ (3,137.47)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Library Donations (33)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
33-00-47470 Interest Income - Special Revenue DF	$ 0.00	$ 13.25	$ 0.00	$ 107.59	$ 0.00
33-00-48230 Library Contributions	0.00	477.59	2,000.00	2,177.34	$ (177.34)
Total Undefined Sub-Type Revenues	**0.00**	**490.84**	**2,000.00**	**2,284.93**	**(284.93)**
Total Revenues	**0.00**	**490.84**	**2,000.00**	**2,284.93**	**(284.93)**
Total Library Donations Revenues	**$ 0.00**	**$ 490.84**	**$ 2,000.00**	**$ 2,284.93**	**$ (284.93)**
Expenditures					
Library Expenditures					
Contractual Services Expenditures					
33-14-53344 Library Donations Expenses	$ 0.00	$ 0.00	$ 1,000.00	$ 411.19	$ 588.81
Total Contractual Services Expenditures	**0.00**	**0.00**	**1,000.00**	**411.19**	**588.81**
Total Library Expenditures	**0.00**	**0.00**	**1,000.00**	**411.19**	**588.81**
Total Library Donations Expenditures	**$ 0.00**	**$ 0.00**	**$ 1,000.00**	**$ 411.19**	**$ 588.81**
Library Donations Excess of Revenues Over Expenditur	**$ 0.00**	**$ 490.84**	**$ 1,000.00**	**$ 1,873.74**	**$ (873.74)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget
For Park Improvements (34)
For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
Undefined Sub-Type Revenues					
34-00-45329 Fees - Park Improvement	$ 0.00	$ 0.00	$ 4,500.00	$ 1,072.69	$ 3,427.31
34-00-47470 Interest Income - Special Revenue DF	0.00	11.07	0.00	45.89	$ 0.00
34-00-49600 Transfer In	0.00	5,668.11	0.00	5,668.11	$ 0.00
Total Undefined Sub-Type Revenues	**0.00**	**5,679.18**	**4,500.00**	**6,786.69**	**(2,286.69)**
Total Revenues	**0.00**	**5,679.18**	**4,500.00**	**6,786.69**	**(2,286.69)**
Total Park Improvements Revenues	**$ 0.00**	**$ 5,679.18**	**$ 4,500.00**	**$ 6,786.69**	**$ (2,286.69)**
Expenditures					
Park and Facilities Expenditures					
Capital Outlay Expenditures					
34-16-55531 Capital Outlay-Park Improvements	$ 0.00	$ 362.48	$ 7,000.00	$ 1,161.48	$ 5,838.52
Total Capital Outlay Expenditures	**0.00**	**362.48**	**7,000.00**	**1,161.48**	**5,838.52**
Total Park and Facilities Expenditures	**0.00**	**362.48**	**7,000.00**	**1,161.48**	**5,838.52**
Total Park Improvements Expenditures	**$ 0.00**	**$ 362.48**	**$ 7,000.00**	**$ 1,161.48**	**$ 5,838.52**
Park Improvements Excess of Revenues Over Expendit	**$ 0.00**	**$ 5,316.70**	**$ (2,500.00)**	**$ 5,625.21**	**$ (8,125.21)**

City of Lake Dallas
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2018-11 Ending August 31, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual
Total Revenues	$ 0.00	$ 249,943.14	$ 5,583,975.00	$ 5,544,482.83
Total Expenditures	$ 0.00	$ 463,676.52	$ 6,018,540.00	$ 5,258,072.31
Total Excess of Revenues Over Expenditures	$ 0.00	$ (213,733.38)	$ (434,565.00)	$ 286,410.52

Accounts Payable Check Register

Checks Processed During Posting Of Accounts Payable

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61352	C	8/9/2018	8	Aflac	$319.86	O

Invoice Nbr - Description	GL Account	Amount
387518 - Supplemental insurance for July	01-00-21167	$319.86

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61353	C	8/9/2018	21	Atmos Energy	$68.91	O

Invoice Nbr - Description	GL Account	Amount
073018 - Gas bill	01-11-53301	$68.91

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61354	C	8/9/2018	97	Bureau Veritas North America	$11,778.04	O

Invoice Nbr - Description	GL Account	Amount
1418688 - 612 Myers Dr-building	01-08-53317	$76.92
1418703 - 530 Clancy-building	01-08-53317	$111.62
1418702 - 120 Hundley-building	01-08-53317	$76.92
1418701 - 710 Carlisle-plumbing,electrical	01-08-53317	$220.87
1418700 - 914 Lakebluff-building	01-08-53317	$76.92
1418699 - 517 Stadium Dr-plumbing	01-08-53317	$76.92
1418697 - 525 Ridgewood-building	01-08-53317	$76.92
1418696 - 508 Mattie Lane-plumbing	01-08-53317	$76.92
1418695 - 407 Stockard-building	01-08-53317	$76.92
1418694 - 509 Highpark Ct-building	01-08-53317	$76.92
1418693 - 618 Myers-building	01-08-53317	$321.87
1418692 - 735 Carlisle-building	01-08-53317	$271.37
1418691 - 504 Main-building	01-08-53317	$1,087.67
1413964 - 728 Texas Oak-mechanical/hvac	01-08-53317	$76.92
1418689 - 305 N Lakeview-plumbing	01-08-53317	$76.92
1422187 - 707 Lakebridge-building	01-08-53317	$76.92
1418687 - 205 S Lake Dallas-building	01-08-53317	$266.09
1413976 - 112 Lakeview-plumbing	01-08-53317	$76.92
1413975 - 607 N Shady Shores-electrical	01-08-53317	$76.92
1413974 - 509 Oakcrest-building	01-08-53317	$97.62
1413972 - 113Adolphus Ave-building	01-08-53317	$76.92
1413971 - 548 Briar Oak-building	01-08-53317	$76.92
1413970 - 5515 Castle Ct-building	01-08-53317	$76.92

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

1413969 - 300 Marina Dr-electrical	01-08-53317	$76.92
1413967 - 517 Stadium Dr-electrical	01-08-53317	$76.92
1413965 - 440 N Lakeview-plumbing	01-08-53317	$76.92
1418690 - 5310 Kings Manor-mechanical/hvac	01-08-53317	$76.92
1422198 - 619-629 S Lake Dallas Drive	01-08-53317	$328.87
1422211 - 130 W Hundley Drive	01-08-53317	$76.92
1422210 - 604 Myers Drive	01-08-53317	$76.92
1422209 - 604 Myers Drive	01-08-53317	$76.92
1422208 - 5423 Kings Manor	01-08-53317	$111.62
1422207 - 423 Brookside	01-08-53317	$76.92
1422206 - 612 Lake Dr	01-08-53317	$76.92
1422205 - 633 Grayson Ln	01-08-53317	$76.92
1422204 - 318 Plantation Oak	01-08-53317	$76.92
1422203 - 515 Addison	01-08-53317	$76.92
1422202 - 513 Ridgewood Ct	01-08-53317	$118.62
1422201 - 2002 S Stemmons	01-08-53317	$76.92
1422185 - 317 Plantation-mechanical	01-08-53317	$76.92
1422199 - 521 Meadowbrook	01-08-53317	$76.92
1422186 - 5402 Princess-building	01-08-53317	$76.92
1422197 - 312 Plantation Oaks	01-08-53317	$76.92
1422196 - 521 Meadowbrook	01-08-53317	$76.92
1422195 - 510 Liberty Way	01-08-53317	$76.92
1422194 - 623 Lake Dallas Dr-building	01-08-53317	$76.92
1422193 - 625 Lake Dallas Dr-mechanical	01-08-53317	$76.92
1422192 - 517 Clancy-building	01-08-53317	$236.02
1422191 - 106 Pearl-building	01-08-53317	$76.92
1422190 - 314 Shady Shores-building	01-08-53317	$76.92
1422189 - 604 Myers-mechanical/hvac	01-08-53317	$76.92
1422188 - 804 Lakebluff -building	01-08-53317	$76.92
1413966 - 307 S Lake Dallas-building	01-08-53317	$160.62
1422200 - 735 Carlisle Drive	01-08-53317	$111.62

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	1405795 - 514 Clancy-plumbing			01-08-53317	$76.92		
	1413963 - 507 Liberty Way-mechanical/hvac			01-08-53317	$76.92		
	1409901 - 614 Myers-building			01-08-53317	$76.92		
	1413968 - 111 Silktree-building			01-08-53317	$76.92		
	1409899 - 417 Springtree-mechanical/hvac			01-08-53317	$76.92		
	1405804 - 929 Lakebluff-mechanical/hvac			01-08-53317	$76.92		
	1405803 - 302 Spanish Oak-building			01-08-53317	$76.92		
	1405802 - 222 Adolphus-building			01-08-53317	$76.92		
	1405801 - 328 Stately Oak-plumbing			01-08-53317	$76.92		
	1405800 - 614 Lakebridge-mechanical/hvac			01-08-53317	$76.92		
	1405799 - 725 Lake Drive-building			01-08-53317	$76.92		
	1405798 - 516 Oakcrest-building			01-08-53317	$76.92		
	1409903 - 503 Main-building			01-08-53317	$588.83		
	1405796 - 503 Main St-building			01-08-53317	$76.92		
	1409902 - 613 Lakeland-building			01-08-53317	$76.92		
	1405794 - 221 Lakeridge-electrical			01-08-53317	$76.92		
	1398677 - 520 Clancy-plumbing			01-08-53317	$76.92		
	1398676 - 201 N Shady Shores-plumbing			01-08-53317	$76.92		
	1398675 - 514 Clancy-mechanical/hvac			01-08-53317	$97.62		
	1398674 - 514 Clancy Lane-plumbing			01-08-53317	$76.92		
	1398673 - 514 Clancy Lane-electrical			01-08-53317	$76.92		
	1398672 - 605 Lakebridge-plumbing			01-08-53317	$76.92		
	1398671 - 523 N Shady Shores-plumbing			01-08-53317	$76.92		
	1398670 - 532 Clancy-plumbing			01-08-53317	$76.92		
	1398669 - Commercial PO 303 Swisher			01-08-53317	$76.92		
	1398668 - Residential plumbing			01-08-53317	$76.92		
	1398667 - Residential inspection-mechanical/hvac			01-08-53317	$76.92		
	1405797 - 5514 Bishop Ct-mechanical			01-08-53317	$76.92		
	1413954 - 2004 S Stemmons-building 17-00023			01-08-53317	$76.92		
	1413962 - 405 Brookside Dr-building			01-08-53317	$76.92		
	1413961 - 515 Grayson Lane-building			01-08-53317	$76.92		

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	1413960 - 310 White Oak-building				01-08-53317	$76.92		
	1413959 - 205 S Lake Dallas Dr-building				01-08-53317	$409.37		
	1413958 - 709 Lakebridge-building				01-08-53317	$76.92		
	1413957 - 728 Texas Oak-building				01-08-53317	$76.92		
	1413956 - 604 S Lake Dallas Ste A-building				01-08-53317	$50.00		
	1409900 - 612 Lakeland-building				01-08-53317	$76.92		
	1413953 - 2004 S Stemmons-building 17-00024				01-08-53317	$76.92		
	1409904 - 811 Cain-building				01-08-53317	$76.92		
	1413952 - 2004 S Stemmons-building-17-00025				01-08-53317	$76.92		
	1413951 - 2004 S Stemmons-building				01-08-53317	$76.92		
	1409907 - 314 Scarlet Oak-building				01-08-53317	$76.92		
	1409905 - 520 Ridgewood-building				01-08-53317	$76.92		
	1413955 - 2004 S Stemmons-building 17-00021				01-08-53317	$76.92		
	1409906 - 492 Maverick-building				01-08-53317	$104.62		
	1413950 - 2004 S Stemmons-building				01-08-53317	$111.62		
	1409908 - 225 Addison-building				01-08-53317	$125.62		
	1409909 - 278 Main-electrical				01-08-53317	$76.92		
	1409910 - 303 W Hundley-CO				01-08-53317	$76.92		
	1409911 - 614 Lakebridge-plumbing				01-08-53317	$76.92		
	1409912 - 602 Pembrook-building				01-08-53317	$76.92		
	1413946 - 112 Silktree-mechanical/hvac				01-08-53317	$76.92		
	1413947 - 509 Briar Oaks-building				01-08-53317	$76.92		
	1413948 - 202 Hillcrest-building				01-08-53317	$76.92		
	1413949 - 525 Hundlley-building				01-08-53317	$76.92		
61361	**C**	**8/9/2018**	**81**	**Card Service Center**			**$4,461.29**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	CH072018 - Monthly billing				01-11-53330	$45.00		
	CD072018 - Monthly billing				21-05-52221	$91.00		
	CH072018 - Monthly billing				21-05-52221	$363.89		
	DB072018 - Monthly billing				22-09-53308	$16.09		
	NM072018 - Monthly billing				01-14-52201	$402.53		

Check # / eCheck ID	Type	Date	Vendor	Name		Amount	Status
	NM072018 - Monthly billing			01-14-52215	$1,846.93		
	NM072018 - Monthly billing			01-14-52206	$9.99		
	RO072018 - Monthly billing			21-05-52205	$125.00		
	RO072018 - Monthly billing			21-05-52221	$131.27		
	CD072018 - Monthly billing			01-11-52201	$80.87		
	DS072018 - Monthly billing			01-16-52204	$112.30		
	DS072018 - Monthly billing			01-17-52204	$112.30		
	DS072018 - Monthly billing			31-16-54405	$900.00		
	RO072018 - Monthly billing			01-16-52201	$16.08		
	RO072018 - Monthly billing			01-11-52205	$125.00		
	RO072018 - Monthly billing			01-11-52201	$19.98		
	RO072018 - Monthly billing			01-11-52201	$36.00		
	RO072018 - Monthly billing			21-05-52221	$27.06		
61362	C	8/9/2018	31	Carlisle's Engraving Company		$193.50	O
	Invoice Nbr - Description			**GL Account**	**Amount**		
	0718023 - Nameplates			01-14-52212	$22.10		
	0718023 - Nameplates			01-16-52212	$11.05		
	0718023 - Nameplates			01-11-52212	$127.20		
	0718023 - Nameplates			01-15-52212	$33.15		
61363	C	8/9/2018	421	Carol Ritchie		$75.00	O
	Invoice Nbr - Description			**GL Account**	**Amount**		
	080318 - WGP deposit refund			31-00-45331	$75.00		
61364	C	8/9/2018	33	Carrot-Top Industries, Inc.		$362.48	O
	Invoice Nbr - Description			**GL Account**	**Amount**		
	39047200 - Flags for City Park			34-16-55531	$362.48		
61365	C	8/9/2018	39	Centurylink		$1,126.03	O
	Invoice Nbr - Description			**GL Account**	**Amount**		
	071918 - Monthly phone billing			01-11-53301	$575.09		
	071918 - Monthly phone billing			01-11-53301	$550.94		

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61366	C	8/9/2018	41	Charter Communications	$750.00	O

Invoice Nbr - Description	GL Account	Amount
0098463072518 - Fiber	01-11-53301	$335.00
0098463072518 - Fiber	01-13-53301	$415.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61367	C	8/9/2018	32	City of Carrollton Public Works Department	$30.00	O

Invoice Nbr - Description	GL Account	Amount
TRA-18-541 - Patches for Adopt A Street sign	01-17-54417	$30.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61368	C	8/9/2018	55	City of Corinth	$80,085.42	O

Invoice Nbr - Description	GL Account	Amount
FLDL080118 - Fire/EMS for August 2018	01-11-53314	$80,085.42

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61369	C	8/9/2018	52	Colonial Life & Accident Insurance Company	$65.23	O

Invoice Nbr - Description	GL Account	Amount
PPE072818 - Supplemental insurance	01-00-21167	$65.23

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61370	C	8/9/2018	58	Dash Medical Gloves	$299.40	O

Invoice Nbr - Description	GL Account	Amount
1115164 - Gloves for shelter	01-15-52201	$299.40

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61371	C	8/9/2018	59	Dawn M Sawyer	$230.77	O

Invoice Nbr - Description	GL Account	Amount
PPE072818 - 2005-21023-158 PPE072818	01-00-21156	$230.77

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61372	C	8/9/2018	85	Denton County Elections Admin	$541.46	O

Invoice Nbr - Description	GL Account	Amount
050518.2 - Amount due for May election	01-11-53311	$541.46

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61373	C	8/9/2018	418	Denton Electric, Inc.	$300.14	O

Invoice Nbr - Description	GL Account	Amount
033766 - Install electric box to pole near kiosk	31-16-54405	$300.14

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61375	C	8/9/2018	83	Eddie Peacock, PLLC	$3,437.50	O

Invoice Nbr - Description	GL Account	Amount
EPPLLC-790 - Interim support 7/28, 7/29, 8/1	01-11-53309	$2,255.00
EPPLLC-795 - Interim support 8/5, 8/6	01-11-53309	$1,182.50

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61376	C	8/9/2018	90	Ferguson Enterprises, Inc	$184.08	O

Invoice Nbr - Description	GL Account	Amount
6030603 - Fans for animal shelter	01-15-54400	$184.08

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61377	C	8/9/2018	101	Halff Associates, Inc	$11,171.46	O

Invoice Nbr - Description	GL Account	Amount
00010845 - Project 033541 engineering fees	20-17-54409	$997.77
00008166 - MS$ mtg; Market Alamo; 460 Main; Shady Shores Apt	01-08-53305	$653.48
00014436 - Project 033541.000 engineering fees	01-17-53305	$2,206.02
00009038 - Project 033541.004 engineering fees	01-17-53305	$100.00
00009833 - Project 033541.000 engineering feesq	01-17-53305	$1,213.37
00007215 - Project 033541.004 engineering fees	01-17-53305	$3,599.82
00010846 - Project 0033541 engineering fees	20-17-54409	$766.29
00008166 - MS$ mtg; Market Alamo; 460 Main; Shady Shores Apt	01-08-53305	$52.44
00008166 - MS$ mtg; Market Alamo; 460 Main; Shady Shores Apt	01-08-53305	$437.87
00008166 - MS$ mtg; Market Alamo; 460 Main; Shady Shores Apt	01-17-53305	$106.53
00008166 - MS$ mtg; Market Alamo; 460 Main; Shady Shores Apt	01-08-53305	$326.74
00008166 - MS$ mtg; Market Alamo; 460 Main; Shady Shores Apt	01-08-53305	$408.43
00010845 - Project 033541 engineering fees	01-17-53305	$302.70

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61378	C	8/9/2018	112	Higginbotham & Associates, Inc.	$50.00	O

Invoice Nbr - Description	GL Account	Amount
754523 - July admin fees	01-11-53333	$50.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61379	C	8/9/2018	117	IDEXX Distribution, Inc.	$691.23	O

Invoice Nbr - Description	GL Account	Amount
3032986776 - Heartworm tests	32-15-53342	$191.23
3032986776 - Heartworm tests	01-15-52222	$500.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61380	C	8/9/2018	310	Kris Tee's	$136.00	O

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	3559 - Embroidery				01-11-52204	$24.00		
	3559 - Embroidery				01-17-52204	$8.00		
	3559 - Embroidery				01-14-52204	$8.00		
	3559 - Embroidery				01-09-52204	$16.00		
	3559 - Embroidery				01-08-52204	$24.00		
	3559 - Embroidery				01-07-52204	$48.00		
	3559 - Embroidery				01-15-52204	$8.00		
61381	C	8/9/2018	137	Lake Cities Municipal Utility Authority			$1,160.15	O
	Invoice Nbr - Description				GL Account	Amount		
	073118 - Water bill for PW yard				01-17-53301	$78.99		
	073118--01 - Water bill for CH, Lib, AS, WGP				01-11-53301	$329.68		
	073118--01 - Water bill for CH, Lib, AS, WGP				01-14-53301	$128.00		
	073118--01 - Water bill for CH, Lib, AS, WGP				01-15-53301	$180.32		
	073118--01 - Water bill for CH, Lib, AS, WGP				31-16-54405	$443.16		
61382	C	8/9/2018	1	Lake Dallas Hardware			$2,294.79	O
	Invoice Nbr - Description				GL Account	Amount		
	CLD073018 - Monthly billing				01-17-54403	$20.96		
	CLD073018 - Monthly billing				01-17-54417	$21.15		
	CLD073018 - Monthly billing				20-17-54409	$20.96		
	CLD073018 - Monthly billing				01-17-54402	$6.97		
	CLD073018 - Monthly billing				01-17-52201	$108.95		
	CLD073018 - Monthly billing				21-05-52221	$91.12		
	CLD073018 - Monthly billing				01-17-52211	$16.99		
	CLD073018 - Monthly billing				01-16-52211	$25.98		
	CLD073018 - Monthly billing				01-14-54400	$3.70		
	CLD073018 - Monthly billing				01-15-54400	$120.13		
	CLD073018 - Monthly billing				01-11-54400	$1,146.98		
	CLD073018 - Monthly billing				31-16-54405	$606.57		
	CLD073018 - Monthly billing				01-16-54405	$6.79		
	CLD073018 - Monthly billing				01-16-52201	$97.54		

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61383	C	8/9/2018	135	Lawn Land	$829.78	O

Invoice Nbr - Description	GL Account	Amount
397737 - Parks mower repair & weed killer	01-16-54403	$573.59
398109 - zero turn mower repair	01-16-54403	$200.38
397739 - Mower maintenance	01-16-54403	$5.82
397737 - Parks mower repair & weed killer	01-16-52201	$47.32
397788 - Weed killer	01-16-52201	$2.67

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61384	C	8/9/2018	141	Leisure Interactive, LLC	$402.87	O

Invoice Nbr - Description	GL Account	Amount
21399 - Reservation fees for July	31-16-54405	$402.87

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61385	C	8/9/2018	264	Lifeworks US, Inc.	$158.40	O

Invoice Nbr - Description	GL Account	Amount
54431 - EAP for August	01-14-51108	$4.80
54431 - EAP for August	01-17-51108	$19.20
54431 - EAP for August	01-16-51108	$4.80
54431 - EAP for August	01-13-51108	$81.60
54431 - EAP for August	01-11-51108	$14.40
54431 - EAP for August	01-09-51108	$9.60
54431 - EAP for August	01-08-51108	$14.40
54431 - EAP for August	01-15-51108	$9.60

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61386	C	8/9/2018	64	Local Circuit	$1,282.18	O

Invoice Nbr - Description	GL Account	Amount
2016 - IT maintenance for PW	01-17-54406	$120.97
2030 - IT maintenance	01-14-54406	$1,009.75
2010 - IT maintenance	01-15-54406	$151.46

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61387	C	8/9/2018	423	Lone Star Overnight	$65.26	O

Invoice Nbr - Description	GL Account	Amount
6166838 - rabies test	01-15-52202	$65.26

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61388	C	8/9/2018	78	MailFinance	$98.40	O

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

Invoice Nbr - Description	GL Account	Amount
N7258469 - Postage meter lease	01-11-52202	$98.40

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61389	C	8/9/2018	416	Marian Patrick	$50.00	O

Invoice Nbr - Description	GL Account	Amount
072518 - Refund on adoption	01-00-45320	$50.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61391	C	8/9/2018	84	McCreary, Veselka, Bragg & Allen	$1,058.43	O

Invoice Nbr - Description	GL Account	Amount
172959 - Collections fees due	01-09-53318	$177.61
174426 - MVBA collection fees	01-09-53318	$880.82

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61392	C	8/9/2018	142	Nationwide Retirement Solution	$175.00	O

Invoice Nbr - Description	GL Account	Amount
PPE072818 - Deferred compensation PPE 7/28/18	01-00-21154	$175.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61393	C	8/9/2018	109	Neofunds by Neopost	$500.00	O

Invoice Nbr - Description	GL Account	Amount
072218 - Postage	01-11-52202	$500.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61394	C	8/9/2018	94	New Benefits, Ltd	$325.49	O

Invoice Nbr - Description	GL Account	Amount
1081-592516 - Freshbenies for July	01-11-51108	$30.00
1081-592516 - Freshbenies for July	01-16-51108	$10.00
1081-592516 - Freshbenies for July	01-15-51108	$20.00
1081-592516 - Freshbenies for July	01-17-51108	$40.00
1081-592516 - Freshbenies for July	01-09-51108	$20.00
1081-592516 - Freshbenies for July	01-08-51108	$20.00
1081-592516 - Freshbenies for July	01-14-51108	$10.00
1081-592516 - Freshbenies for July	01-13-51108	$175.49

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61395	C	8/9/2018	405	OSS Academy	$255.00	O

Invoice Nbr - Description	GL Account	Amount
53790 - Class for LaBeau & Grant	24-13-52206	$65.00
54495R - Class for Cole	24-13-52206	$90.00
54520 - Class for Nelson	24-13-52206	$100.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61396	C	8/9/2018	155	Primacare Medical Centers	$544.00	O

Invoice Nbr - Description	GL Account	Amount
062818 - Sims, Dicciaccio,Barrientos,January,Cowling	01-13-51111	$115.00
080218 - Ramsey, Trevino	01-13-51111	$135.00
080218 - Ramsey, Trevino	01-15-51111	$49.00
062818 - Sims, Dicciaccio,Barrientos,January,Cowling	01-17-51111	$49.00
062818 - Sims, Dicciaccio,Barrientos,January,Cowling	01-16-51111	$98.00
062818 - Sims, Dicciaccio,Barrientos,January,Cowling	01-08-51111	$49.00
062818 - Sims, Dicciaccio,Barrientos,January,Cowling	01-14-51111	$49.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61397	C	8/9/2018	167	RED The Uniform Tailor	$1,719.50	O

Invoice Nbr - Description	GL Account	Amount
00C53640 - Vest for Stone	29-13-53399	$859.75
00C54239 - Vest for Sims	29-13-53399	$859.75

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61398	C	8/9/2018	168	Reliant	$26.16	O

Invoice Nbr - Description	GL Account	Amount
171003368104 - Main Street lighting	01-17-53302	$26.16

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61399	C	8/9/2018	420	Ronda McDowell	$18.99	O

Invoice Nbr - Description	GL Account	Amount
080218 - Refund for found item	01-00-46233	$18.99

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61400	C	8/9/2018	185	Sarah Farrell	$588.46	O

Invoice Nbr - Description	GL Account	Amount
PPE072818 - 00124341983225097611 PPE072818	01-00-21156	$588.46

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61401	C	8/9/2018	411	Sarahi LaBeau	$120.00	O

Invoice Nbr - Description	GL Account	Amount
PPE072818 - 00136841531608341211 PPE 07/28/18	01-00-21156	$120.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61402	C	8/9/2018	192	Staples Business Advantage	$191.82	O

Invoice Nbr - Description	GL Account	Amount

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	3382359945 - Toner, file folders				01-09-52000	$83.99		
	3382359945 - Toner, file folders				01-11-52000	$50.40		
	3381739378 - Card stock, file folders				01-13-52000	$57.43		
61403	C	8/9/2018	196	Stephanie Berry			$1,200.00	O
	Invoice Nbr - Description				GL Account	Amount		
	080118 - Judge pay for August 2018				01-09-53319	$1,200.00		
61404	C	8/9/2018	202	TCAP			$75.00	O
	Invoice Nbr - Description				GL Account	Amount		
	15768 - Rabies vaccine				32-15-53342	$60.00		
	15767 - Rabies vaccine				32-15-53342	$5.00		
	16061 - rabies vaccination				32-15-53342	$10.00		
61406	C	8/9/2018	110	Town of Hickory Creek			$256.86	O
	Invoice Nbr - Description				GL Account	Amount		
	1075-24 - Main Street lights				01-17-55506	$256.86		
61407	C	8/9/2018	161	Tractor Supply Credit Plan			$334.49	O
	Invoice Nbr - Description				GL Account	Amount		
	846870 - Replaced hydrant at RV 11 at WGP				31-16-54405	$49.99		
	842311 - animal bedding				01-15-52201	$284.50		
61408	C	8/9/2018	162	Unifirst Holdings, L.P.			$100.35	O
	Invoice Nbr - Description				GL Account	Amount		
	2585487 - Uniform cleanings				01-11-52201	$7.18		
	2581996 - Uniform cleanings				01-16-52204	$22.22		
	2585487 - Uniform cleanings				01-17-52204	$24.36		
	2585487 - Uniform cleanings				01-16-52204	$19.76		
	2581996 - Uniform cleanings				01-17-52204	$26.83		
61409	C	8/9/2018	169	United Site Services			$1,104.50	O
	Invoice Nbr - Description				GL Account	Amount		
	114-7094955 - Rentals for July 4				21-05-52221	$597.70		
	114-7048600 - Rentals for WGP				31-16-54405	$506.80		

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61410	C	8/9/2018	220	United Systems Technology, Inc.	$1,025.31	O

Invoice Nbr - Description	GL Account	Amount
PS-342272 - Onsite training	01-11-52201	$1,025.31

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61411	C	8/9/2018	419	Vaughn Inspections Plus, LLC	$250.00	O

Invoice Nbr - Description	GL Account	Amount
4667 - Sidewalk ramp inspection	01-17-54407	$250.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61412	C	8/9/2018	183	Verizon Wireless	$1,074.89	O

Invoice Nbr - Description	GL Account	Amount
9811514916 - Cellphone bill	01-08-52216	$85.22
9811514916 - Cellphone bill	01-11-52216	$37.99
9811514916 - Cellphone bill	01-13-52216	$722.21
9811514916 - Cellphone bill	01-15-52216	$87.33
9811514916 - Cellphone bill	01-16-52216	$15.64
9811514916 - Cellphone bill	01-17-52216	$126.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61413	C	8/9/2018	184	Walmart Community	$169.21	O

Invoice Nbr - Description	GL Account	Amount
071618 - Monthly billing	01-14-52222	$67.55
071618 - Monthly billing	01-17-52201	$37.64
071618 - Monthly billing	01-11-52201	$16.61
071618 - Monthly billing	01-13-52201	$47.41

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61414	C	8/9/2018	187	Wex Bank	$3,823.91	O

Invoice Nbr - Description	GL Account	Amount
55223514 - Monthly fuel	01-13-52208	$1,967.26
55223514 - Monthly fuel	01-15-52208	$74.29
55223514 - Monthly fuel	01-16-52208	$720.19
55223514 - Monthly fuel	01-17-52208	$946.75
55223514 - Monthly fuel	01-08-52208	$115.42

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61415	C	8/9/2018	186	WiFiAA	$313.73	O

Invoice Nbr - Description	GL Account	Amount
22396 - Wifi at Willow Grove Park	31-16-54405	$313.73

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61416	C	8/9/2018	81	Card Service Center	$1,023.42	O

Invoice Nbr - Description	GL Account	Amount
KB072018 - Monthly billing	01-13-52203	$14.98
KB072018 - Monthly billing	01-13-52212	$97.78
KB072018 - Monthly billing	01-13-52202	$15.40
KB072018 - Monthly billing	01-13-52000	$377.26
KB072018 - Monthly billing	01-13-52201	$135.94
DC072018 - Monthly billing	01-13-52206	$64.46
DC072018 - Monthly billing	21-05-52221	$301.38
KB072018 - Monthly billing	29-13-53399	$9.52
DC072018 - Monthly billing	01-13-52202	$6.70

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61417	C	8/9/2018	80	Masten Air Conditioning & Heat	$490.00	O

Invoice Nbr - Description	GL Account	Amount
10903 - A/C unit at animal shelter	01-15-54400	$490.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61418	C	8/15/2018	18	Anderson's Auto Repair	$629.01	O

Invoice Nbr - Description	GL Account	Amount
72618 - Replace brake master cylinder for dump truck	01-17-54402	$629.01

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61419	C	8/15/2018	424	Arden Jacobs	$100.00	O

Invoice Nbr - Description	GL Account	Amount
081318 - Boot allowance	01-17-52204	$100.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61420	C	8/15/2018	108	AutoLove Car Wash	$39.00	O

Invoice Nbr - Description	GL Account	Amount
2018-08-LD - PD car washes	01-13-54402	$39.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61421	C	8/15/2018	97	Bureau Veritas North America	$898.05	O

Invoice Nbr - Description	GL Account	Amount
1427513 - 201 Morris St - electrical	01-08-53317	$76.92
FY2017 - Credit from last fiscal year	01-08-53317	($367.37)
1427519 - 6309 Fall River Dr	01-08-53317	$76.92
1427518 - 325 Ashley Oak-plumbing	01-08-53317	$76.92

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
				1427517 - 764 Texas Oak Trail	01-08-53317	$76.92		
				1427516 - 520 Mattie Lane - plumbing	01-08-53317	$76.92		
				1427514 - 728 Texas Oak Trail - plumbing	01-08-53317	$76.92		
				1427515 - 19 Oakwood Dr building	01-08-53317	$76.92		
				1427512 - 740 Thousand Oaks - plumbing	01-08-53317	$76.92		
				1427505 - 5401 Kings Manor Dr - re-roof	01-08-53317	$111.62		
				1427504 - 717 Lakebridge - building	01-08-53317	$76.92		
				1427511 - 524 Mattie Lane - mechanical	01-08-53317	$76.92		
				1427506 - 522B Howard Dr - fence	01-08-53317	$76.92		
				1427507 - 5409 Queens Ct - mechanical	01-08-53317	$76.92		
				1427509 - 5409 Queens Ct - plumbing	01-08-53317	$76.92		
				1427510 - 739 Black Walnut - re-roof	01-08-53317	$76.92		
				1427503 - 506 Main St; electrical	01-08-53317	$76.92		
61422	**C**	**8/15/2018**	**41**	**Charter Communications**			**$89.98**	**O**
				Invoice Nbr - Description	**GL Account**	**Amount**		
				0081154080118 - Public works internet	01-17-53301	$89.98		
61423	**C**	**8/15/2018**	**32**	**City of Carrollton Public Works Department**			**$380.00**	**O**
				Invoice Nbr - Description	**GL Account**	**Amount**		
				TRA-18-543 - Burn ban signs for WGP, assorted street signs	31-16-54405	$140.00		
				TRA-18-543 - Burn ban signs for WGP, assorted street signs	01-17-54417	$240.00		
61424	**C**	**8/15/2018**	**47**	**CIVICPLUS**			**$137.50**	**O**
				Invoice Nbr - Description	**GL Account**	**Amount**		
				175307 - SSL certificate annual fee	01-11-53331	$137.50		
61425	**C**	**8/15/2018**	**52**	**Colonial Life & Accident Insurance Company**			**$65.23**	**O**
				Invoice Nbr - Description	**GL Account**	**Amount**		
				PPE081118 - Supplemental insurance PPE081118	01-00-21167	$65.23		
61426	**C**	**8/15/2018**	**59**	**Dawn M Sawyer**			**$230.77**	**O**
				Invoice Nbr - Description	**GL Account**	**Amount**		
				PPE081118 - 2005-21023-158 PPE081118	01-00-21156	$230.77		

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61427	C	8/15/2018	93	Franklin Publishing	$3,760.00	O

Invoice Nbr - Description	GL Account	Amount
2005756 - Codification of codes	01-11-53327	$3,760.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61428	C	8/15/2018	95	Galls, LLC	$198.84	O

Invoice Nbr - Description	GL Account	Amount
010325375 - Uniforms	29-13-53399	$49.35
010401380 - Uniforms	29-13-53399	$89.50
010382365 - Uniforms	29-13-53399	$59.99

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61429	C	8/15/2018	337	GLOCK Professional, Inc.	$250.00	O

Invoice Nbr - Description	GL Account	Amount
TRP100110397 - Armorer's class-Farrell	24-13-52206	$250.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61430	C	8/15/2018	100	GT Distributors	$216.24	O

Invoice Nbr - Description	GL Account	Amount
0670855 - Gun & holster	01-13-52211	$216.24

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61431	C	8/15/2018	101	Halff Associates, Inc	$1,184.32	O

Invoice Nbr - Description	GL Account	Amount
00013836 - Proj033541.009-Plan review-Market St Bungalows, Tiny Homes	01-08-53305	$733.15
00013834 - Proj 033541-504 Main & 205 Lake Dallas Dr	01-08-53305	$451.17

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61432	C	8/15/2018	124	John Glover	$765.00	O

Invoice Nbr - Description	GL Account	Amount
080618 - Health inspections	01-08-53326	$765.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61433	C	8/15/2018	1	Lake Dallas Hardware	$5.99	O

Invoice Nbr - Description	GL Account	Amount
073018 - screws, bolts, keyholders	01-13-54400	$5.99

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61434	C	8/15/2018	140	Legal Shield	$51.80	O

Invoice Nbr - Description	GL Account	Amount
081018 - Legal services (employee paid)	01-00-21157	$51.80

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61435	C	8/15/2018	64	Local Circuit	$2,834.05	O

Invoice Nbr - Description	GL Account	Amount
2007 - IT for PD	01-13-54406	$1,264.97
2029 - IT service at City Hall	01-11-54406	$1,569.08

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61436	C	8/15/2018	70	Lowe's Business Account	$175.20	O

Invoice Nbr - Description	GL Account	Amount
080218 - Monthly billing	20-17-54409	$175.20

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61437	C	8/15/2018	142	Nationwide Retirement Solution	$175.00	O

Invoice Nbr - Description	GL Account	Amount
PPE081118 - Deferred Comp PPE 081118	01-00-21154	$175.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61438	C	8/15/2018	111	Nichols, Jackson, Dillard	$4,879.74	O

Invoice Nbr - Description	GL Account	Amount
15963 - MC legal fees	01-09-53320	$1,275.00
15962 - General legal services	01-11-53304	$3,604.74

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61439	C	8/15/2018	127	O'Reilly Auto Parts	$67.20	O

Invoice Nbr - Description	GL Account	Amount
1045-155258 - push mower tuneup	01-16-54403	$11.48
1045-155620 - Wiper replacement	01-17-54402	$41.74
1045-154303 - 2 pk keyless	01-13-54402	$13.98

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61440	C	8/15/2018	143	Personal Touch Lube & Tire	$7.00	O

Invoice Nbr - Description	GL Account	Amount
273806 - Inspection of dump truck	01-17-54402	$7.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61441	C	8/15/2018	154	Precepts Janitorial Service	$942.00	O

Invoice Nbr - Description	GL Account	Amount
4117 - August janitorial services	01-11-53325	$942.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61442	C	8/15/2018	168	Reliant	$7,074.58	O

Invoice Nbr - Description	GL Account	Amount
111021744521 - Monthly billing	01-11-53301	$1,257.82
111021744521 - Monthly billing	01-17-53302	$4,316.69

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
				111021744521 - Monthly billing	31-16-54405	$828.14		
				111021744521 - Monthly billing	01-15-53301	$567.42		
				111021744521 - Monthly billing	01-17-53301	$64.36		
				111021744521 - Monthly billing	01-14-53301	$40.15		
61443	C	8/15/2018	295	Sage Cognitive Solutions			$175.00	O
				Invoice Nbr - Description	GL Account	Amount		
				2862 - Pre employment testing	01-13-51111	$175.00		
61444	C	8/15/2018	185	Sarah Farrell			$588.46	O
				Invoice Nbr - Description	GL Account	Amount		
				PPE081118 - 00124341983225097611 PPE081118	01-00-21156	$588.46		
61445	C	8/15/2018	411	Sarahi LaBeau			$120.00	O
				Invoice Nbr - Description	GL Account	Amount		
				PPE081118 - 00136841531608341211 PPE081118	01-00-21156	$120.00		
61446	C	8/15/2018	192	Staples Business Advantage			$529.45	O
				Invoice Nbr - Description	GL Account	Amount		
				3385025589 - Copy paper, hole punch, tape, post-its	01-09-52203	$10.16		
				3385025589 - Copy paper, hole punch, tape, post-its	01-11-52203	$10.17		
				3385025589 - Copy paper, hole punch, tape, post-its	01-11-52000	$19.97		
				3385025589 - Copy paper, hole punch, tape, post-its	01-08-52203	$10.16		
				3384428220 - Toner	01-13-52201	$179.99		
				3381739373 - Premium membership fee	01-11-52207	$299.00		
61447	C	8/15/2018	160	TMRS			$45,081.50	O
				Invoice Nbr - Description	GL Account	Amount		
				TMRSJuly2018 - July contributions	01-00-21155	$45,081.50		
61448	C	8/15/2018	219	Town of Little Elm			$450.00	O
				Invoice Nbr - Description	GL Account	Amount		
				LDJailApr-Jun - Jail services Apr-Jun 2018	01-13-53315	$450.00		

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61449	C	8/15/2018	162	Unifirst Holdings, L.P.	$49.05	O

Invoice Nbr - Description	GL Account	Amount
2589029 - Uniform cleaning	01-16-52204	$22.23
2589029 - Uniform cleaning	01-17-52204	$26.82

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61450	C	8/15/2018	169	United Site Services	$102.95	O

Invoice Nbr - Description	GL Account	Amount
114-7037561 - July 4 Farmers Market	21-05-52221	$102.95

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61451	C	8/15/2018	186	WiFiAA	$504.00	O

Invoice Nbr - Description	GL Account	Amount
22416 - Wifi at Willow Grove Park	31-16-55531	$504.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61452	C	8/16/2018	16	Amigo Energy	$728.36	O

Invoice Nbr - Description	GL Account	Amount
91808114112 - Electric for library	01-14-53301	$728.36

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61453	C	8/16/2018	74	Denton Record-Chronicle	$114.60	O

Invoice Nbr - Description	GL Account	Amount
080718 - Newspaper for library	01-14-52215	$114.60

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61454	C	8/16/2018	170	GE Capital c/o Ricoh USA Prog.	$793.27	O

Invoice Nbr - Description	GL Account	Amount
100876361 - Printer lease & color copies for library	01-14-52203	$153.01
100876361 - Printer lease & color copies for library	01-14-52203	$640.26

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61455	C	8/16/2018	425	Grey House Publishing	$333.50	O

Invoice Nbr - Description	GL Account	Amount
946353 - Library books	01-14-52215	$333.50

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61456	C	8/16/2018	370	Mid America Books	$487.19	O

Invoice Nbr - Description	GL Account	Amount
456007 - Children's non-fiction books	01-14-52215	$487.19

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61457	C	8/16/2018	238	Quill Corporation	$86.95	O

Invoice Nbr - Description	GL Account	Amount
9010557 - Toilet paper, paper towels, soap for library	01-14-52201	$86.95

City of Lake Dallas

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61458	C	8/17/2018	414	Larry's Paint and Body	$2,713.04	O

Invoice Nbr - Description	GL Account	Amount
1412.2 - Repairs	01-13-54402	$2,713.04

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61459	C	8/23/2018	426	All-Texas Fence, LLC	$2,094.80	O

Invoice Nbr - Description	GL Account	Amount
081018 - Fence project at animal shelter	01-15-55509	$2,094.80

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61460	C	8/23/2018	15	American Society of Composers, Authors & Publisher	$355.58	O

Invoice Nbr - Description	GL Account	Amount
100005026999 - Annual license fee	21-05-52207	$355.58

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61461	C	8/23/2018	18	Anderson's Auto Repair	$560.57	O

Invoice Nbr - Description	GL Account	Amount
801618 - Replace radiator & fan blade Unit 352	01-13-54402	$475.67
801518 - LOF Unit 374	01-13-54402	$44.95
8618 - LOF Unit 353	01-13-54402	$39.95

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61462	C	8/23/2018	427	Brenda Acuncius	$300.00	O

Invoice Nbr - Description	GL Account	Amount
081418 - Deposit for individual & group photos	01-11-52201	$300.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61463	C	8/23/2018	41	Charter Communications	$105.40	O

Invoice Nbr - Description	GL Account	Amount
0070926080218 - Monthly billing for cable	01-11-53301	$105.40

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61464	C	8/23/2018	430	Craig Chapin	$500.00	O

Invoice Nbr - Description	GL Account	Amount
082118 - Refund of variance paid but not required	01-00-45353	$500.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61465	C	8/23/2018	248	Dearborn National Life Insurance Company	$1,577.85	O

Invoice Nbr - Description	GL Account	Amount
090118 - September life insurance	01-00-21167	$473.77
090118 - September life insurance	01-09-51108	$59.39
090118 - September life insurance	01-11-51108	$157.58
090118 - September life insurance	01-13-51108	$540.80

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	090118 - September life insurance				01-14-51108	$32.88		
	090118 - September life insurance				01-15-51108	$50.29		
	090118 - September life insurance				01-16-51108	$21.75		
	090118 - September life insurance				01-17-51108	$100.91		
	090118 - September life insurance				01-00-21153	$6.15		
	090118 - September life insurance				01-08-51108	$134.33		
61466	C	8/23/2018	83	Eddie Peacock, PLLC			$1,127.50	O
	Invoice Nbr - Description				GL Account	Amount		
	EPPLLC-807 - Interim support 8/18/18				01-11-53309	$110.00		
	EPPLLC-804 - Interim support 8/15-16				01-11-53309	$1,017.50		
61467	C	8/23/2018	170	GE Capital c/o Ricoh USA Prog.			$454.29	O
	Invoice Nbr - Description				GL Account	Amount		
	100931040 - Copier lease				01-11-52203	$286.21		
	100931034 - Copier lease-PD				01-11-52203	$168.08		
61468	C	8/23/2018	101	Halff Associates, Inc			$701.25	O
	Invoice Nbr - Description				GL Account	Amount		
	00014880 - Project 033541 Main & Goliad water main break				01-17-53305	$701.25		
61469	C	8/23/2018	114	Home Depot Credit Services			$558.80	O
	Invoice Nbr - Description				GL Account	Amount		
	081318 - Cold mix asphalt				20-17-54409	$139.70		
	081318 - Cold mix asphalt				20-17-54409	$279.40		
	081318 - Cold mix asphalt				20-17-54409	$139.70		
61470	C	8/23/2018	208	Metlife			$1,571.66	O
	Invoice Nbr - Description				GL Account	Amount		
	090118 - September dental insurance				01-14-51108	$33.16		
	090118 - September dental insurance				01-00-21158	$510.54		
	090118 - September dental insurance				01-15-51108	$66.32		
	090118 - September dental insurance				01-13-51108	$530.56		
	090118 - September dental insurance				01-11-51108	$99.48		

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	090118 - September dental insurance				01-08-51108	$132.64		
	090118 - September dental insurance				01-17-51108	$132.64		
	090118 - September dental insurance				01-09-51108	$66.32		
61471	**C**	**8/23/2018**	**88**	**Michelle French**			**$4,110.61**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	082118 - Shortages of tax collections due to disabled exemptions				01-00-41007	($96.89)		
	082118 - Shortages of tax collections due to disabled exemptions				04-00-41006	($12.52)		
	082118 - Shortages of tax collections due to disabled exemptions				04-00-41009	($28.57)		
	082118 - Shortages of tax collections due to disabled exemptions				01-00-41006	$3,786.01		
	082118 - Shortages of tax collections due to disabled exemptions				04-00-41006	$696.55		
	082118 - Shortages of tax collections due to disabled exemptions				01-00-41009	($145.49)		
	082118 - Shortages of tax collections due to disabled exemptions				01-00-41006	($67.98)		
	082118 - Shortages of tax collections due to disabled exemptions				04-00-41007	($20.50)		
61472	**C**	**8/23/2018**	**127**	**O'Reilly Auto Parts**			**$6.99**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	1045-156047 - 2pk-keyless				01-13-54402	$6.99		
61473	**C**	**8/23/2018**	**428**	**Rachel Arnn**			**$75.00**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	082018 - Pavilion deposit refund WGP				31-00-45331	$75.00		
61474	**C**	**8/23/2018**	**182**	**Sam's Club**			**$60.04**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		
	080818 - Monthly billing				01-08-52201	$23.84		
	080818 - Monthly billing				01-17-52201	$11.92		
	080818 - Monthly billing				01-17-52201	$24.28		
61475	**C**	**8/23/2018**	**192**	**Staples Business Advantage**			**$588.44**	**O**
	Invoice Nbr - Description				**GL Account**	**Amount**		

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

Invoice Nbr - Description	GL Account	Amount
338663279 - Copy paper, ink, folders, pads-PD	01-13-52201	$366.39
3386663276 - Paper towels, trash bags, bleach, copy paper	01-11-52201	$100.09
3386663276 - Paper towels, trash bags, bleach, copy paper	01-08-52203	$121.96

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61476	C	8/23/2018	150	Thomson Reuter - West	$296.00	O

Invoice Nbr - Description	GL Account	Amount
838638226 - Monthly Clear charges-PD	01-13-52213	$200.00
838677230 - July skip tracing	22-09-53308	$96.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61477	C	8/23/2018	429	TML Multistate Intergovernmental Emp Benefits Pool	$23,836.62	O

Invoice Nbr - Description	GL Account	Amount
2018-09 - Sept medical insurance	01-17-51108	$2,573.74
2018-09 - Sept medical insurance	01-00-21159	$2,023.35
2018-09 - Sept medical insurance	01-16-51108	$900.00
2018-09 - Sept medical insurance	01-15-51108	$1,446.10
2018-09 - Sept medical insurance	01-14-51108	$434.07
2018-09 - Sept medical insurance	01-13-51108	$12,607.10
2018-09 - Sept medical insurance	01-11-51108	$1,027.64
2018-09 - Sept medical insurance	01-09-51108	$1,381.54
2018-09 - Sept medical insurance	01-08-51108	$1,443.08

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61478	C	8/23/2018	175	US Storage Centers-Corinth	$151.00	O

Invoice Nbr - Description	GL Account	Amount
41706 - Storage rental	01-14-53307	$151.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61479	C	8/23/2018	184	Walmart Community	$1,076.16	O

Invoice Nbr - Description	GL Account	Amount
081618 - Monthly billing	01-15-52204	$159.34
081618 - Monthly billing	01-16-52201	$0.00
081618 - Monthly billing	01-17-52201	$15.92
081618 - Monthly billing	25-09-53390	$875.90
081618 - Monthly billing	01-13-52201	$22.46
081618 - Monthly billing	01-11-52000	$2.54

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61480	C	8/23/2018	270	Joanne O'Hare	$500.00	O

Invoice Nbr - Description	GL Account	Amount
2018-2018-069 - Sexual assault exam	01-13-53316	$500.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61481	C	8/30/2018	8	Aflac	$213.24	O

Invoice Nbr - Description	GL Account	Amount
814365 - Supplemental insurance for Aug	01-00-21167	$213.24

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61482	C	8/30/2018	285	Awesome Parties & Events	$345.00	O

Invoice Nbr - Description	GL Account	Amount
4496776 - Bounce house for DCTA Rail Trail ribbon cutting	01-05-52221	$345.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61483	C	8/30/2018	431	BJ's Restaurant	$75.00	O

Invoice Nbr - Description	GL Account	Amount
082218 - WGP deposit refund	31-00-45331	$75.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61484	C	8/30/2018	30	Campbell Pet Company	$406.96	O

Invoice Nbr - Description	GL Account	Amount
0353670 - Cat carriers & leashes	32-15-53342	$229.82
0353235 - Cat carriers & leashes	32-15-53342	$177.14

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61485	C	8/30/2018	81	Card Service Center	$3,856.89	O

Invoice Nbr - Description	GL Account	Amount
CH082018 - Monthly billing	01-15-52206	$320.00
KB082018 - Monthly billing	01-13-52202	$11.21
KB082018 - Monthly billing	01-13-52212	$25.54
KB082018 - Monthly billing	01-13-52201	$391.35
KB082018 - Monthly billing	01-13-52203	$14.98
KB082018 - Monthly billing	29-13-53399	$9.52
KB082018 - Monthly billing	28-13-53398	$212.17
CH082018 - Monthly billing	01-11-52000	$184.09
CH082018 - Monthly billing	01-11-53330	$45.00
RO082018 - Monthly billing	01-11-52201	$19.98
CH082018 - Monthly billing	01-08-52206	$185.00

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name			Amount	Status
	CH082018 - Monthly billing				01-08-52201	$16.98		
	CH082018 - Monthly billing				01-15-52204	$146.11		
	CH082018 - Monthly billing				01-07-52206	$320.00		
	CH082018 - Monthly billing				01-14-52206	$185.00		
	CH082018 - Monthly billing				01-11-52206	$185.00		
	CH082018 - Monthly billing				01-17-52206	$185.00		
	KB082018 - Monthly billing				24-13-52206	($100.00)		
	JT082018 - Monthly billing				01-08-52203	$12.87		
	RO082018 - Monthly billing				01-11-52201	$36.00		
	DB082018 - Monthly billing				22-09-53308	$16.09		
	RO082018 - Monthly billing				01-11-52207	$80.00		
	RO082018 - Monthly billing				01-09-52207	$75.00		
	RO082018 - Monthly billing				01-07-52206	$640.00		
	RO082018 - Monthly billing				01-11-52206	$320.00		
	RO082018 - Monthly billing				01-09-52206	$320.00		
61486	C	8/30/2018	31	Carlisle's Engraving Company			$53.30	O
	Invoice Nbr - Description				GL Account	Amount		
	0818133 - Nameplates-Peralta, O'Neill				01-09-52000	$14.05		
	0818118 - Name badge-Nolan				01-07-52212	$14.15		
	0818144 - Nameplate-Raborn				01-16-52212	$11.05		
	0818133 - Nameplates-Peralta, O'Neill				01-15-52212	$14.05		
61487	C	8/30/2018	33	Carrot-Top Industries, Inc.			$136.00	O
	Invoice Nbr - Description				GL Account	Amount		
	39921300 - New flags				01-13-52201	$136.00		
61489	C	8/30/2018	39	Centurylink			$524.27	O
	Invoice Nbr - Description				GL Account	Amount		
	081918 - Phone bill				01-11-53301	$524.27		
61490	C	8/30/2018	41	Charter Communications			$264.80	O
	Invoice Nbr - Description				GL Account	Amount		
	0067484081418 - Internet & phone for library				01-14-53301	$264.80		

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61491	C	8/30/2018	432	City of Denton	$100.00	O

Invoice Nbr - Description	GL Account	Amount
082218 - Firearms class for Farrell	24-13-52206	$100.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61492	C	8/30/2018	52	Colonial Life & Accident Insurance Company	$65.23	O

Invoice Nbr - Description	GL Account	Amount
PPE082518 - Supplemental insurance PPE082818	01-00-21167	$65.23

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61493	C	8/30/2018	59	Dawn M Sawyer	$230.77	O

Invoice Nbr - Description	GL Account	Amount
PPE082518 - 2005-21023-158 PPE082518	01-00-21156	$230.77

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61494	C	8/30/2018	418	Denton Electric, Inc.	$910.00	O

Invoice Nbr - Description	GL Account	Amount
11641 - WGP bath fan motor	31-16-54405	$910.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61495	C	8/30/2018	207	Fidelity Security Life Insurance Co.	$257.15	O

Invoice Nbr - Description	GL Account	Amount
163614866 - Vision for Sept	01-00-21166	$257.15

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61496	C	8/30/2018	95	Galls, LLC	$330.77	O

Invoice Nbr - Description	GL Account	Amount
010497163 - Uniforms for Trevino	29-13-53399	$11.99
010464844 - Uniforms for Trevino	29-13-53399	$318.78

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61497	C	8/30/2018	257	Joe Goddard Enterprises, LLC	$575.00	O

Invoice Nbr - Description	GL Account	Amount
7132-18-104 - Siren re-location	01-13-53309	$575.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61498	C	8/30/2018	142	Nationwide Retirement Solution	$175.00	O

Invoice Nbr - Description	GL Account	Amount
PPE082518 - Deferred Comp-PPE082518	01-00-21154	$175.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61499	C	8/30/2018	155	Primacare Medical Centers	$49.00	O

Invoice Nbr - Description	GL Account	Amount
082318 - Employee pre-employment testing	01-15-51111	$49.00

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61500	C	8/30/2018	185	Sarah Farrell	$588.46	O

Invoice Nbr - Description	GL Account	Amount
PPE082518 - 00124341983225097611 PPE082518	01-00-21156	$588.46

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61501	C	8/30/2018	411	Sarahi LaBeau	$120.00	O

Invoice Nbr - Description	GL Account	Amount
PPE082518 - 00136841531608341211 PPE082518	01-00-21156	$120.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61502	C	8/30/2018	192	Staples Business Advantage	$69.50	O

Invoice Nbr - Description	GL Account	Amount
3387260213 - Card stock, labels, legal paper	01-08-52000	$18.19
3387260213 - Card stock, labels, legal paper	01-08-52000	$13.29
3387260213 - Card stock, labels, legal paper	01-13-52201	$38.02

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61503	C	8/30/2018	243	Syd Grant	$12.75	O

Invoice Nbr - Description	GL Account	Amount
082918 - Gun range qualifying officerr reimbursement	01-13-52206	$12.75

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61504	C	8/30/2018	284	Zoetis US, LLC	$731.25	O

Invoice Nbr - Description	GL Account	Amount
9006440822 - vaccinations	32-15-53342	$731.25

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61507	C	8/30/2018	39	Centurylink	$547.10	O

Invoice Nbr - Description	GL Account	Amount
082818 - Monthly billing	01-11-53301	$547.10

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61508	C	8/30/2018	81	Card Service Center	$1,161.46	O

Invoice Nbr - Description	GL Account	Amount
NM082018 - Monthly billing	01-14-52201	$12.18
NM082018 - Monthly billing	01-14-52202	$25.78
NM082018 - Monthly billing	01-14-53323	$64.60
NM082018 - Monthly billing	01-14-52000	$91.94
NM082018 - Monthly billing	01-14-52215	$741.52
NM082018 - Monthly billing	01-14-52222	$107.44

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status

Invoice Nbr - Description	GL Account	Amount
NM082018 - Monthly billing	01-14-55509	$118.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61509	C	8/30/2018	370	Mid America Books	$328.18	O

Invoice Nbr - Description	GL Account	Amount
453929 - Children's books	01-14-52215	$328.18

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61510	C	8/30/2018	81	Card Service Center	$2,430.82	O

Invoice Nbr - Description	GL Account	Amount
DS082018 - Monthly billing	01-16-52211	$76.58
DS082018 - Monthly billing	01-16-52211	$59.98
DS082018 - Monthly billing	01-17-52206	$103.40
DS082018 - Monthly billing	31-16-54405	$900.00
CD082018 - Monthly billing	01-15-52204	$5.16
CD082018 - Monthly billing	01-11-52204	$15.42
CD082018 - Monthly billing	01-09-52204	$10.28
CD082018 - Monthly billing	01-17-52204	$5.14
CD082018 - Monthly billing	01-14-52204	$5.14
CD082018 - Monthly billing	01-08-52204	$15.42
CD082018 - Monthly billing	01-07-52204	$30.85
CD082018 - Monthly billing	01-11-52206	$320.00
DS082018 - Monthly billing	01-17-52211	$243.45
CD082018 - Monthly billing	01-07-52206	$640.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61355	C	8/9/2018	97	VOID FOR OVERFLOW	$0.00	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61356	C	8/9/2018	97	VOID FOR OVERFLOW	$0.00	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61357	C	8/9/2018	97	VOID FOR OVERFLOW	$0.00	V

Invoice Nbr - Description	GL Account	Amount

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

For The Date Range From 8/2/2018 To 8/31/2018

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

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61358	C	8/9/2018	97	VOID FOR OVERFLOW	$0.00	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61359	C	8/9/2018	97	VOID FOR OVERFLOW	$0.00	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61360	C	8/9/2018	97	VOID FOR OVERFLOW	$0.00	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61374	C	8/9/2018	74	Denton Record-Chronicle	$114.60	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61390	C	8/9/2018	80	Masten Air Conditioning & Heat	$1,513.42	V

Invoice Nbr - Description	GL Account	Amount
10903 - A/C unit at animal shelter	01-15-54400	$490.00

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61405	C	8/9/2018	152	Texas Municipal Courts Association	$150.00	V

Invoice Nbr - Description	GL Account	Amount

Check # / eCheck ID	Type	Date	Vendor	Name	Amount	Status
61488	C	8/30/2018	38	Century Manufacturing	$547.10	V

Invoice Nbr - Description	GL Account	Amount
082818 - Monthly billing	01-11-53301	$547.10

Cleared	$0.00
Outstanding	$272,644.43
Void	$2,325.12

Willow Grove Park Revenue Trending: 2015 through 2018

Pay Station -- Park Day Use and Boat Launch

2018	Cash	Credit Card	Total
January	$404.00	$280.00	$684.00
February	$543.00	$225.00	$768.00
March	$2,281.00	$950.00	$3,231.00
April	$2,933.00	$1,285.00	$4,218.00
May	$5,173.00	$2,505.00	$7,678.00
June	$3,344.00	$1,810.00	$5,154.00
July	$3,793.00	$1,630.00	$5,423.00
August	$1,246.00	$725.00	$1,971.00
September			
October			
November			
December			
	$19,717.00	$9,410.00	$29,127.00
		YTD Total	**$29,127.00**

2017	Cash	Credit Card	Total
January	$ 261.00	$ 180.00	$ 441.00
February	$ 518.00	$ 282.00	$ 800.00
March	$ 1,573.00	$ 701.00	$ 2,274.00
April	$ 1,936.00	$ 891.00	$ 2,827.00
May	$ 2,478.00	$ 1,469.00	$ 3,947.00
June	$ 2,195.00	$ 1,055.00	$ 3,250.00
July	$ 2,579.00	$ 1,516.00	$ 4,095.00
August	$ 1,231.00	$ 832.00	$ 2,063.00
September	$ 1,287.00	$ 787.00	$ 2,074.00
October	$ 1,123.00	$ 851.00	$ 1,974.00
November	$ 650.00	$ 395.00	$ 1,045.00
December	$ 385.00	$ 350.00	$ 735.00
	$ 16,216.00	$ 9,309.00	$ 25,525.00
		YTD Total	**$ 25,525.00**

2016	Cash	Credit Card	Total
January	$ -	$ -	$ -
February	$ -	$ -	$ -
March	$ 4.00	$ 2.00	$ 6.00
April	$ 346.00	$ 154.00	$ 500.00
May	$ 2,103.00	$ 624.00	$ 2,727.00
June	$ 61.00	$ 24.00	$ 85.00
July	$ 1,926.00	$ 617.00	$ 2,543.00
August	$ 1,199.00	$ 580.00	$ 1,779.00
September	$ 1,021.00	$ 605.00	$ 1,626.00
October	$ 691.00	$ 491.00	$ 1,182.00
November	$ 303.00	$ 238.00	$ 541.00
December	$ 138.00	$ 106.00	$ 244.00
	$ 7,792.00	$ 3,441.00	$ 11,233.00
		TYD Total	**$ 11,233.00**

Park Closed through April 2016

Park reclosed June-July 2016

Source: VenTek 'Monthly Transactions Summary' Report

Camping

2018		2017		2016	
January	$3,394.39	January	$5,554.37	January	$0.00
February	$3,071.01	February	$7,755.00	February	$30.46
March	$10,805.07	March	$10,502.10	March	$35.62
April	$11,160.51	April	$7,751.53	April	$7,378.16
May	$7,046.81	May	$7,267.91	May	$4,568.24
June	$6,277.88	June	$6,905.89	June	-$2,481.47
July	$4,351.30	July	$6,250.67	July	$2,908.80
August	$4,370.39	August	$6,087.94	August	$6,087.79
September		September	$7,943.35	September	$5,609.08
October		October	$8,137.21	October	$8,708.32
November		November	$4,434.38	November	$5,107.92
December		December	$3,313.47	December	$2,186.87
YTD Total	**$50,477.36**	**YTD Total**	**$81,903.82**	**YTD Total**	**$40,139.79**

Source: Hercules 'End of Day Detail' Report

State of Texas
County of Denton
City of Lake Dallas

The Lake Dallas City Council met in a regular meeting on August 23, 2018 in the Lake Dallas City Hall, 212 Main Street, with notice of the meeting given, as required by Title 5, Chapter 551.041 of the Texas Government Code. Mayor Pro-Tem Nolan called the meeting to order at 7:02 p.m.

1. Roll Call

Andi Nolan	Mayor Pro-Tem
Megan Ray	Councilmember 1
Kathy Brownlee	Councilmember 2
Cheryl McClain	Councilmember 3
Charlie Price	Councilmember 4

Absent

Michael Barnhart	Mayor

Staff Present: City Manager John Cabrales, City Secretary Codi Delcambre, Deputy City Secretary Renee O'Neill, Police Chief Carolla, Director of Library Services Natalie McAdams, Finance Director Donna Boner, Development Services Director Jeremy Tennant, Animal Shelter Director Julien Peralta, and City Attorney Kevin Laughlin.

2. Invocation and Pledges of Allegiance
Mayor Pro-Tem Nolan led the invocation and led the pledges.

3. Announcements & Special Recognitions
City Manager John Cabrales updated the Council regarding the Rail Trail Ribbon Cutting on September 15, 2018.

4. Citizen Agenda & Public Comments
Pro-Tem Nolan opened the Visitors/Citizens Agenda.

Shonda Boydston, Shady Shores spoke in favor of the Library and the services that are provided to the community.

Pro-Tem Nolan closed the Visitors/Citizens Agenda.

5. Consider and Act on the Consent Agenda

A. Approval of Minutes of the Emergency Meeting held July 27, 2018.
B. Approval of Minutes of the Regular Meeting held August 9, 2018
C. Approval of Minutes of the Special Called Meeting held August 13, 2018.
D. Approval of Minutes of the Special Called Joint Meeting held August 13, 2018.
E. Approval of Resolution establishing a "Youth Advisory Council" and providing an effective date.

F. Approval of Resolution appointing members to various positions of the Youth Advisory Council.
G. Approval of Resolution approving extension of Interlocal Agreement with the Town of Little Elm for Jail Services, authorizing the City Manager to negotiate and execute future extensions and amendments.
H. Approval of Resolution authorizing City Manager to negotiate and execute an agreement with CG Environmental – The Cleaning Guys, LLC, for environmental remediation services relating to the July 26, 2018, boat fire at Willow Grove Park.
I. Approval of Resolution authorizing Interlocal Cooperation Agreement with City of Corinth regarding the provision of Library Services.

Motion to approve the consent agenda items A, B, C, D, E, G, H, and I made by Councilmember Ray and second by Councilmember McClain.

Ayes: Councilmembers Ray, McClain, Price, Brownlee, and Nolan
Noes: None

Motion Passed 5-0.

Motion to approve the consent agenda items F made by Councilmember Ray and second by Councilmember McClain to appointing Ben Price, Carson Perry, Connor Perry, Kyrstin Lake, Layla Malone, and Mariso Bareis to the Youth Advisory Council. (Councilmember Price recused himself from the vote).

Ayes: Councilmembers Ray, McClain, Brownlee, and Nolan
Noes: None

Motion Passed 4-0.

6. **Conduct a public hearing and act on a Preliminary Plat from A1355A Wright, TR 40 & 41, 1.515 acres, Old DCAD TR #19A &30A to Block 1, Lots 1, 2, 3, 4, 5, 6 & 7 on approximately 1.515 acres in the M. Wright Survey 1355A in the Downtown District in the following Zoning Districts: R-1 6000 Single-Family District and C-1 Retail District City of Lake Dallas, TX 75065 more commonly referred to as 503 Betchan Avenue, Lake Dallas, TX 75065 (SD 02-2018).**

Mayor Pro Tem Nolan opened the public hearing at 7:21 pm.

No one spoke in favor or against

Mayor Pro Tem Nolan closed the public hearing at 7:25 pm.

Motion to approve the Preliminary Plat of the Betchan Addition, Block 1, Lots 1, 2, 3, 4, 5, 6 and 7 on approximately 1.515 acres in the M. Wright Survey 1355A in the Downtown District in the following Zoning Districts: R-1 6000 Single-

Family District and C-1 Retail District City of Lake Dallas, TX 75065 with the following condition: 1. The thirty-foot (30') ROW dedication along the southern portion of the property must be noted on the preliminary plat was made by Councilmember Prince and second by Councilmember Ray.

Ayes: Councilmembers Ray, McClain, Price, Brownlee, and Nolan
Noes: None

Motion Passed 5-0.

7. **Received a report and held a discussion regarding the Fiscal Year (FY) 2018-19 Proposed Budget, Tax Rate and Capital Improvement Projects (CIP) Plan.**

   Council received a presentation from City Manager John Cabrales regarding the FY 2018-19 Proposed Budget, Tax Rate and Capital Improvement Project Plan.

   Councilmember McClain requested that $5,000 be added back into the Animal Shelter budget to finish the fence project.

8. **Conduct a Public Hearing on the Proposed Tax Rate for the 2018 Tax Year (Fiscal Year 2018-2019).**

   Mayor Pro-Tem Nolan opened the public hearing at 8:36 pm.

   No one spoke in favor or against

   Mayor Pro-Tem Nolan closed the public hearing at 8:37 pm.

9. **Received a presentation, held a discussion, and gave staff direction Shady Shore Bridge Project**

   Council received a presentation from City Manager John Cabrales relative to the Shady Shore Bridge Project.

10. **Mayor & Council Member Announcements:**
    None

11. **Adjournment**

Mayor Pro-Tem adjourned the meeting at 9: 15 p.m.

Approved:

____

Andi Nolan, Mayor Pro Tem

Attest:

____

Codi Delcambre, City Secretary

AGENDA ITEM 5C

CITY COUNCIL
AGENDA MEMO

Prepared By: John Cabrales, City Manager **September 13, 2018**

ATMOS

DESCRIPTION:

Approval of a Resolution approving a negotiated settlement between the ATMOS Cities Steering Committee ("ACSC") and ATMOS Energy Corp., Mid-Tex Division regarding the Company's 2018 Rate Review Mechanism Filings; Declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the negotiated settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attached exhibit establishing a benchmark for pensions and retiree medical benefits; approving an attached exhibit regarding amortization of regulatory liability; requiring the company to reimburse ACSC's reasonable ratemaking expenses; determining that this resolution was passed in accordance with the requirements of the Texas Open Meeting Act; adopting a saving clause; declaring an effective date; and requiring delivery of this resolution to the company and the ACSC's Legal Counsel.

BACKGROUND INFORMATION:

The City, along with 171 other Mid-Texas cities served by Atmos Energy Corporation, Mid-Tex Division ("Atmos Mid-Tex" or "Company"), is a member of the Atmos Cities Steering Committee ("ACSC"). In 2007, ACSC and Atmos Mid-Tex settled a rate application filed by the Company pursuant to Section 104.301 of the Texas Utilities Code for an interim rate adjustment commonly referred to as a GRIP filing (arising out of the Gas Reliability Infrastructure Program legislation). That settlement created a substitute rate review process, referred to as Rate Review Mechanism ("RRM"), as a substitute for future filings under the GRIP statute.

Since 2007, there have been several modifications to the original RRM Tariff. The most recent iteration of an RRM Tariff was reflected in an ordinance adopted by ACSC members earlier this year. On or about April 1, 2018, the Company filed a rate request pursuant to the RRM Tariff adopted by ACSC members. The Company claimed that its cost-of-service in a test year ending December 31, 2017, entitled it to additional system-wide revenues of $42.0 million. Application of the standards set forth in ACSC's RRM Tariff required Atmos to reduce its request to $27.4 million. After review of the consultants' report, the Company offered to settle for a system-wide increase of $25.9 million. Following further negotiations, ACSC's Executive Committee agreed to recommend a system-wide rate increase of $24.9 million. That increase when allocated to ACSC members results in an increase of $17.8 million. The Effective Date for new rates is October 1, 2018. ACSC members should take action approving the Resolution before the end of September.

PROOF OF REVENUES

Atmos generated proof that the rate tariffs attached to the Resolution will generate $24.9 million in additional revenues on a system-wide basis. That proof is attached as Attachment 1 to this Staff Report. ACSC consultants have agreed that Atmos' Proof of Revenues is accurate.

BILL IMPACT

Given the fact that ACSC demanded that Atmos reflect reduced federal income taxes in itscost-of-service, as reflected in the RRM Tariff adopted earlier this year, Atmos reduced its rates in March. The rate increase associated with the Resolution is largely offset by the lowered federal income tax rates, such that out-of-pocket expense to consumers should be roughly the same under new rates as what was experienced by consumers last winter. A bill impact comparison is attached as Attachment 2.

SUMMARY OF ACSC'S OBJECTION TO THE UTILITIES CODE SECTION 104.301 GRIP PROCESS

ACSC strongly opposed the GRIP process because it constitutes piecemeal ratemaking by ignoring declining expenses and increasing revenues while rewarding the Company for increasing capital investment on an annual basis. The GRIP process does not allow any review of the reasonableness of capital investment and does not allow cities to participate in the Railroad Commission's review of annual GRIP filings or allow recovery of Cities' rate case expenses. The Railroad Commission undertakes a mere administrative review of GRIP filings (instead of a full hearing) and rate increases go into effect without any material adjustments. In ACSC's view, the GRIP process unfairly raises customers' rates without any regulatory oversight. In contrast, the RRM process has allowed for a more comprehensive rate review and annual evaluation of expenses and revenues, as well as capital investment.

EXPLANATION OF "BE IT ORDAINED" PARAGRAPHS

1. This section approves all findings in the Resolution.
2. This section adopts the RRM rate tariffs and finds the adoption of the new rates to be just, reasonable, and in the public interest.
3. This section finds that existing rates are unreasonable. Such finding is a necessary predicate to establishment of new rates. The new tariffs will permit Atmos Mid-Tex to recover an additional $24.9 million on a system-wide basis. Settling Cities will be responsible for $17.8 million of the $24.9 million.
4. This section approves an exhibit that establishes a benchmark for pensions and retiree medical benefits to be used in future rate cases or RRM filings.

5. This section approves an exhibit to be used in future rate cases or RRM filings regarding recovery of regulatory liabilities, such as excess deferred income taxes.

6. This section requires the Company to reimburse the City for expenses associated with review of the RRM filing, settlement discussions, and adoption of the Resolution approvingnew rate tariffs.

7. This section repeals any resolution or ordinance that is inconsistent with the Resolution.

8. This section finds that the meeting was conducted in compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

9. This section is a savings clause, which provides that if any section is later found to be unconstitutional or invalid, that finding shall not affect, impair, or invalidate the remaining provisions of this Resolution. This section further directs that the remaining provisions of the Resolution are to be interpreted as if the offending section or clause never existed.

10. This section provides for an effective date upon passage.

11. This section directs that a copy of the signed Resolution be sent to a representative of the Company and legal counsel for ACSC.

CONCLUSION

The Legislature's GRIP process allowed gas utilities to receive annual rate increases associated with capital investments. The RRM process has proven to result in a more efficient and less costly (both from a consumer rate impact perspective and from a ratemaking perspective) than the GRIP process. Given Atmos Mid-Tex's claim that its historic cost of service should entitle it to recover $42 million in additional system-wide revenues, the RRM settlement at $24.9 million reflects savings of $17.1 million. ACSC's consultants produced a report indicating that Atmos had justified increased revenues of at least $21.7 million. Settlement at $24.9 million is fair and reasonable. The ACSC Executive Committee consisting of city employees of 18 ACSC members urges all ACSC members to pass the Resolution before September 30, 2018. New rates become effective October 1, 2018.

RECOMMENDED MOTIONS:

I move to approval of the Resolution approving a negotiated settlement between the ATMOS Cities Steering Committee ("ACSC") and ATMOS Energy Corp., Mid-Tex Division regarding the Company's 2018 Rate Review Mechanism Filings; Declaring existing rates to be unreasonable; adopting tariffs that reflect rate adjustments consistent with the negotiated settlement; finding the rates to be set by the attached settlement tariffs to be just and reasonable and in the public interest; approving an attached exhibit establishing a benchmark for pensions and retiree medical benefits; approving an attached exhibit regarding amortization of regulatory liability; requiring the company to reimburse ACSC's reasonable ratemaking expenses; determining that this resolution was passed in accordance with the requirements of the Texas Open Meeting Act;

adopting a saving clause; declaring an effective date; and requiring delivery of this resolution to the company and the ACSC's Legal Counsel.

ATTACHMENT(S):

Resolution

CITY OF LAKE DALLAS, TEXAS
RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING A NEGOTIATED SETTLEMENT BETWEEN THE ATMOS CITIES STEERING COMMITTEE ("ACSC") AND ATMOS ENERGY CORP., MID-TEX DIVISION REGARDING THE COMPANY'S 2018 RATE REVIEW MECHANISM FILINGS; DECLARING EXISTING RATES TO BE UNREASONABLE; ADOPTING TARIFFS THAT REFLECT RATE ADJUSTMENTS CONSISTENT WITH THE NEGOTIATED SETTLEMENT; FINDING THE RATES TO BE SET BY THE ATTACHED SETTLEMENT TARIFFS TO BE JUST AND REASONABLE AND IN THE PUBLIC INTEREST; APPROVING AN ATTACHED EXHIBIT ESTABLISHING A BENCHMARK FOR PENSIONS AND RETIREE MEDICAL BENEFITS; APPROVING AN ATTACHED EXHIBIT REGARDING AMORTIZATION OF REGULATORY LIABILITY; REQUIRING THE COMPANY TO REIMBURSE ACSC'S REASONABLE RATEMAKING EXPENSES; DETERMINING THAT THIS RESOLUTION WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; ADOPTING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS RESOLUTION TO THE COMPANY AND THE ACSC'S LEGAL COUNSEL.

WHEREAS, the City of Lake Dallas, Texas ("City") is a gas utility customer of Atmos Energy Corp., Mid-Tex Division ("Atmos Mid-Tex" or "Company"), and a regulatory authority with an interest in the rates and charges of Atmos Mid-Tex; and

WHEREAS, the City is a member of the Atmos Cities Steering Committee ("ACSC"), a coalition of similarly-situated cities served by Atmos Mid-Tex ("ACSC Cities") that have joined together to facilitate the review of, and response to, natural gas issues affecting rates charged in the Atmos Mid-Tex service area; and

WHEREAS, ACSC and the Company worked collaboratively to develop a new Rate Review Mechanism ("RRM") tariff that allows for an expedited rate review process by ACSC

Cities as a substitute to the Gas Reliability Infrastructure Program ("GRIP") process instituted by the Legislature, and that will establish rates for the ACSC Cities based on the system-wide cost of serving the Atmos Mid-Tex Division; and

WHEREAS, the RRM tariff was adopted by the City in a rate ordinance earlier this year; and

WHEREAS, on about April 1, 2018, Atmos Mid-Tex filed its 2018 RRM rate request with ACSC Cities based on a test year ending December 31, 2017; and

WHEREAS, ACSC coordinated its review of the Atmos Mid-Tex 2018 RRM filing through its Executive Committee, assisted by ACSC's attorneys and consultants, to resolve issues identified in the Company's RRM filing; and

WHEREAS, the Executive Committee, as well as ACSC's counsel and consultants, recommend that ACSC Cities approve an increase in base rates for Atmos Mid-Tex of $24.9 million on a system-wide basis ($17.8 million of which is applicable to ACSC members); and

WHEREAS, the attached tariffs (Exhibit A) implementing new rates are consistent with the recommendation of the ACSC Executive Committee, are agreed to by the Company, and are just, reasonable, and in the public interest; and

WHEREAS, the Exhibit A rate tariffs incorporate the federal income tax rates that became effective January 1, 2018; and

WHEREAS, the settlement agreement sets a new benchmark for pensions and retiree medical benefits (Exhibit B) and

WHEREAS, the settlement agreement establishes an amortization schedule for regulatory liability (Exhibit C); and

WHEREAS, the RRM Tariff contemplates reimbursement of ACSC's reasonable expenses associated with RRM applications;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF Lake Dallas, TEXAS:

Section 1. That the findings set forth in this Resolution are hereby in all things approved.

Section 2. That the City Council finds that the settled amount of an increase in revenues of $24.9 million on a system-wide basis represents a comprehensive settlement of gas utility rate issues affecting the rates, operations, and services offered by Atmos Mid-Tex within the municipal limits arising from Atmos Mid-Tex's 2018 RRM filing, is in the public interest, and is consistent with the City's authority under Section 103.001 of the Texas Utilities Code.

Section 3. That the existing rates for natural gas service provided by Atmos Mid-Tex are unreasonable. The new tariffs attached hereto and incorporated herein as Exhibit A, are just and reasonable, and are designed to allow Atmos Mid-Tex to recover annually an additional $24.9 million in revenue on a system-wide basis over the amount allowed under currently approved rates. Such tariffs are hereby adopted.

Section 4. That the ratemaking treatment for pensions and retiree medical benefits in Atmos Mid-Tex's next RRM filing shall be as set forth on Exhibit B, attached hereto and incorporated herein.

Section 5. That amortization of regulatory liability shall be consistent with the schedule found in attached Exhibit C attached hereto and incorporated herein.

Section 6. That Atmos Mid-Tex shall reimburse the reasonable ratemaking expenses of the ACSC in processing the Company's 2018 RRM filing.

Section 7. That to the extent any resolution or ordinance previously adopted by the Council is inconsistent with this Resolution, it is hereby repealed.

Section 8. That the meeting at which this Resolution was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

Section 9. That if any one or more sections or clauses of this Resolution is adjudged to be unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, and the remaining provisions of the Resolution shall be interpreted as if the offending section or clause never existed.

Section 10. That consistent with the City Ordinance that established the RRM process, this Resolution shall become effective from and after its passage with rates authorized by attached tariffs to be effective for bills rendered on or after October 1, 2018.

Section 11. That a copy of this Resolution shall be sent to Atmos Mid-Tex, care of Chris Felan, Vice President of Rates and Regulatory Affairs Mid-Tex Division, Atmos Energy Corporation, 5420 LJB Freeway, Suite 1862, Dallas, Texas 75240, and to Geoffrey Gay, General Counsel to ACSC, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

PASSED AND APPROVED this 13th day of September, 2018.

____
Michael Barnhart, Mayor

ATTEST: APPROVED AS TO FORM:

____
Codi Delcambre, City Secretary

____
Kevin Laughlin, City Attorney

AGENDA ITEM 5D

CITY COUNCIL
AGENDA MEMO

Prepared By: John Cabrales, City Manager **September 13, 2018**

Cancellation of City Council Meetings

DESCRIPTION:

Approval of an Ordinance cancelling the regular City Council meeting for October 11, 2018, November 22, 2018 and December 27, 2018 and providing an effective date.

BACKGROUND INFORMATION:

October 11, 2018- Council will be at TML Convention
November 22, 2018- Thanksgiving Day
December 27, 2018- Christmas Holiday

RECOMMENDED MOTIONS:

I move to approve/deny the Ordinance cancelling the regular City Council meeting for October 11, 2018, November 22, 2018 and December 27, 2018 and providing an effective date.

ATTACHMENT(S):

Ordinance

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2018-28

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, CANCELLING THE REGULAR CITY COUNCIL MEETINGS FOR OCTOBER 11, 2018, NOVEMBER 22, 2018, AND DECEMBER 27, 2018; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 3.09 of the City Charter of the City of Lake Dallas provides that the City Council shall hold at least one regular meeting each month and as many additional meetings as necessary to transact the business of the City; and

WHEREAS, the City Council has established by ordinance that its regular meetings shall be conducted at 7:00p.m. on the second and fourth Thursdays of each month; and

WHEREAS, the City Council finds that cancelling the regular meetings scheduled for October 11, 2018, November 22, 2018 (said date being Thanksgiving Day) and December 27, 2018, will not adversely affect the operations of the City and will preserve City financial and human resources usually spent in preparation for such meetings.

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

SECTION 1. The regular City Council meetings scheduled for October 11, 2018, November 22, 2018, and December 27, 2018, are hereby canceled.

SECTION 2. This ordinance shall take effect immediately from and after its passage and the publication of the caption as the law in such cases provides.

DULY PASSED BY the City Council of the City of Lake Dallas, Texas on the 13th day of September, 2018.

APPROVED:

____
Michael Barnhart, Mayor

ATTEST:

____
Codi Delcambre, City Secretary

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney

AGENDA ITEM 6

CITY COUNCIL
AGENDA MEMO

Prepared By: John Cabrales Jr, City Manager **September 13, 2018**

Approval of the 2018 Tax Roll

DESCRIPTION:

Consider and Act on an Ordinance 2018-28 approving the 2018 Tax Roll Certified by the Chief Appraiser of the Denton Central Appraisal District and providing an effective date.

BACKGROUND INFORMATION:

As a component of the budget process, the City is required by Chapter 26 of the Texas Property Tax Code to approve the tax roll on an annual basis. The tax levy is calculated by taking the 2018 Certified Appraisal Roll (excluding property values under protest) and applying the 2018 adopted tax rate.

FINANCIAL CONSIDERATION:

The approval of the tax roll will enable the County to mail tax bills in October 2018.

RECOMMENDED MOTIONS:

I move to approve an ordinance approving the 2018 Tax Roll for the City of Lake Dallas as presented.

ATTACHMENT(S):

1. Ordinance

CITY OF LAKE DALLAS, TEXAS
ORDINANCE 2018-28

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING THE 2018 TAX ROLL CERTIFIED BY THE CHIEF APPRAISER OF THE DENTON CENTRAL APPRAISAL DISTRICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, assessments and renditions of all taxable property in the City of Lake Dallas have been made for the year 2018 by the Chief Appraiser of the Denton Central Appraisal District; and

WHEREAS, the City Council of the City of Lake Dallas finds it to be in the public interest to accept and approve the ad valorem tax roll certified by the Chief Appraiser of the Denton Central Appraisal District for 2018.

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

SECTION 1. Assessments and renditions for the year 2018 on all taxable property and the Tax Roll certified by the Chief Appraiser of the Denton Central Appraisal District are hereby approved as summarized in Exhibit "A," attached hereto and incorporated herein by reference.

SECTION 2. This ordinance shall be effective immediately upon approval as is provided in the City Charter.

DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 13TH DAY OF SEPTEMBER 2018.

ATTEST:

____
Codi Delcambre, City Secretary

APPROVED:

____
Michael Barnhart, Mayor

APPROVED AS TO FORM:

____
Kevin Laughlin, City Attorney

Exhibit “A”

APPRAISAL REVIEW BOARD

DENTON COUNTY, TEXAS

ORDER APPROVING APPRAISAL RECORDS FOR 2018

On July 13, the Appraisal Review Board of Denton County, Texas, met to approve the appraisal records for tax year 2018.

The Board finds that the appraisal records, as corrected by the Chief Appraiser according to the orders of the Board, should be approved.

The Board finds that the sum of the appraised values, as determined by the Chief Appraiser, on all properties on which protests have been filed but not determined by this Board is five percent or less of the total appraised value of all other taxable properties.

The Board therefore APPROVES the appraisal records as corrected.

Signed on July 13, 2018

Robert Warner
CHAIRPERSON APPRAISAL REVIEW BOARD

CERTIFICATION OF 2018 ROLL

July 23, 2018

"I, Rudy Durham, Chief Appraiser for the Denton Central Appraisal District, solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value determined as required by law."

Rudy Durham

RUDY DURHAM, CHIEF APPRAISER
DENTON CENTRAL APPRAISAL DISTRICT

Beatrice Chambers

BEATRICE CHAMBERS
NOTARY PUBLIC
EXPIRES:02-08-2019

BEATRICE CHAMBERS
OFFICIAL NOTARY PUBLIC
COMMISSION EXPIRES
02-08-2019
NOTARY PUBLIC STATE OF TEXAS

CERTIFICATION OF 2018 AND PRIOR YEAR SUPPLEMENTAL ROLL

July 23, 2018

"I, Rudy Durham, Chief Appraiser for the Denton Central Appraisal District, solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value determined as required by law."

Rudy Durham

RUDY DURHAM, CHIEF APPRAISER
DENTON CENTRAL APPRAISAL DISTRICT

Beatrice Chambers

BEATRICE CHAMBERS
NOTARY PUBLIC
EXPIRES: 02-08-2019

NOTARY PUBLIC STATE OF TEXAS
BEATRICE CHAMBERS
OFFICIAL NOTARY PUBLIC
COMMISSION EXPIRES
02-08-2019

Land		Value			
Homesite:		82,773,170			
Non Homesite:		41,758,699			
Ag Market:		2,068,072			
Timber Market:		0	**Total Land**	(+)	126,599,941
Improvement		**Value**			
Homesite:		299,273,160			
Non Homesite:		53,549,811	**Total Improvements**	(+)	352,822,971
Non Real	**Count**	**Value**			
Personal Property:	262	22,935,926			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	22,935,926
			Market Value	=	502,358,838
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,068,072	0			
Ag Use:	4,488	0	**Productivity Loss**	(-)	2,063,584
Timber Use:	0	0	**Appraised Value**	=	500,295,254
Productivity Loss:	2,063,584	0			
			Homestead Cap	(-)	8,335,579
			Assessed Value	=	491,959,675
			Total Exemptions Amount (Breakdown on Next Page)	(-)	27,587,013
			Net Taxable	=	464,372,662

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
3,072,986.09 = 464,372,662 * (0.661750 / 100)

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	4,986,144	0	4,986,144
DP	21	382,450	0	382,450
DV1	19	0	68,000	68,000
DV2	7	0	66,000	66,000
DV3	4	0	40,000	40,000
DV4	17	0	96,000	96,000
DV4S	3	0	24,000	24,000
DVHS	14	0	2,326,444	2,326,444
DVHSS	1	0	243,505	243,505
EX	4	0	22,735	22,735
EX-XU	20	0	1,116,488	1,116,488
EX-XV	201	0	10,610,483	10,610,483
EX366	23	0	4,706	4,706
OV65	384	6,872,958	0	6,872,958
OV65S	39	720,000	0	720,000
PPV	2	7,100	0	7,100
	Totals	**12,968,652**	**14,618,361**	**27,587,013**

Land		Value			
Homesite:		247,445			
Non Homesite:		669,463			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	916,908
Improvement		**Value**			
Homesite:		665,058			
Non Homesite:		1,214,522	**Total Improvements**	(+)	1,879,580
Non Real	**Count**	**Value**			
Personal Property:	7	1,826,192			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	1,826,192
			Market Value	=	4,622,680
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	4,622,680
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			Assessed Value	=	4,622,680
			Total Exemptions Amount (Breakdown on Next Page)	(-)	789
			Net Taxable	=	4,621,891

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
30,585.36 = 4,621,891 * (0.661750 / 100)

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	3	0	789	789
	Totals	**0**	**789**	**789**

2018 CERTIFIED TOTALS

C11 - LAKE DALLAS CITY OF
Grand Totals

Land		Value			
Homesite:		83,020,615			
Non Homesite:		42,428,162			
Ag Market:		2,068,072			
Timber Market:		0	Total Land	(+)	127,516,849
Improvement		**Value**			
Homesite:		299,938,218			
Non Homesite:		54,764,333	Total Improvements	(+)	354,702,551
Non Real	**Count**	**Value**			
Personal Property:	269	24,762,118			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	24,762,118
			Market Value	=	506,981,518
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	2,068,072	0			
Ag Use:	4,488	0	Productivity Loss	(-)	2,063,584
Timber Use:	0	0	Appraised Value	=	504,917,934
Productivity Loss:	2,063,584	0			
			Homestead Cap	(-)	8,335,579
			Assessed Value	=	496,582,355
			Total Exemptions Amount (Breakdown on Next Page)	(-)	27,587,802
			Net Taxable	=	468,994,553

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
3,103,571.45 = 468,994,553 * (0.661750 / 100)

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO (Partial)	1	4,986,144	0	4,986,144
DP	21	382,450	0	382,450
DV1	19	0	68,000	68,000
DV2	7	0	66,000	66,000
DV3	4	0	40,000	40,000
DV4	17	0	96,000	96,000
DV4S	3	0	24,000	24,000
DVHS	14	0	2,326,444	2,326,444
DVHSS	1	0	243,505	243,505
EX	4	0	22,735	22,735
EX-XU	20	0	1,116,488	1,116,488
EX-XV	201	0	10,610,483	10,610,483
EX366	26	0	5,495	5,495
OV65	384	6,872,958	0	6,872,958
OV65S	39	720,000	0	720,000
PPV	2	7,100	0	7,100
	Totals	**12,968,652**	**14,619,150**	**27,587,802**

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,276		$3,090,141	$378,856,736
B	MULTIFAMILY RESIDENCE	14		$0	$15,330,026
C1	VACANT LOTS AND LAND TRACTS	323		$0	$10,751,022
D1	QUALIFIED AG LAND	7	63.8275	$0	$2,068,072
D2	NON-QUALIFIED LAND	4		$0	$21,190
E	FARM OR RANCH IMPROVEMENT	10	30.3293	$0	$1,310,200
F1	COMMERCIAL REAL PROPERTY	118		$913,243	$51,681,057
J2	GAS DISTRIBUTION SYSTEM	2		$0	$1,725,431
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		$0	$3,078,400
J4	TELEPHONE COMPANY (INCLUDING CO-	15		$0	$1,272,897
J5	RAILROAD	2		$0	$84,350
J6	PIPELAND COMPANY	4		$0	$136,610
J7	CABLE TELEVISION COMPANY	5		$0	$225,840
L1	COMMERCIAL PERSONAL PROPERTY	210		$130,200	$15,589,876
L2	INDUSTRIAL PERSONAL PROPERTY	4		$0	$1,470,812
M1	TANGIBLE OTHER PERSONAL, MOBILE H	219		$56,332	$2,008,662
X	TOTALLY EXEMPT PROPERTY	251		$0	$16,747,657
		Totals	94.1568	$4,189,916	$502,358,838

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	18		$0	$912,503
B	MULTIFAMILY RESIDENCE	6		$0	$801,061
C1	VACANT LOTS AND LAND TRACTS	5		$0	$41,432
F1	COMMERCIAL REAL PROPERTY	2		$0	$1,041,492
L1	COMMERCIAL PERSONAL PROPERTY	4		$0	$1,825,403
X	TOTALLY EXEMPT PROPERTY	3		$0	$789
		Totals	0.0000	$0	$4,622,680

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,294		$3,090,141	$379,769,239
B	MULTIFAMILY RESIDENCE	20		$0	$16,131,087
C1	VACANT LOTS AND LAND TRACTS	328		$0	$10,792,454
D1	QUALIFIED AG LAND	7	63.8275	$0	$2,068,072
D2	NON-QUALIFIED LAND	4		$0	$21,190
E	FARM OR RANCH IMPROVEMENT	10	30.3293	$0	$1,310,200
F1	COMMERCIAL REAL PROPERTY	120		$913,243	$52,722,549
J2	GAS DISTRIBUTION SYSTEM	2		$0	$1,725,431
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		$0	$3,078,400
J4	TELEPHONE COMPANY (INCLUDING CO-	15		$0	$1,272,897
J5	RAILROAD	2		$0	$84,350
J6	PIPELAND COMPANY	4		$0	$136,610
J7	CABLE TELEVISION COMPANY	5		$0	$225,840
L1	COMMERCIAL PERSONAL PROPERTY	214		$130,200	$17,415,279
L2	INDUSTRIAL PERSONAL PROPERTY	4		$0	$1,470,812
M1	TANGIBLE OTHER PERSONAL, MOBILE H	219		$56,332	$2,008,662
X	TOTALLY EXEMPT PROPERTY	254		$0	$16,748,446
		Totals	94.1568	$4,189,916	$506,981,518

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A015	BUILDER HOME PLANS - REFERENCE ON	1		$0	$0
A019	BUILDER HOME PLANS - REFERENCE ON	2		$0	$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,009		$3,089,919	$365,458,525
A2	REAL, RESIDENTIAL, MOBILE HOME	228		$222	$6,481,895
A3	WATERFRONT	15		$0	$4,301,286
A4	CONDOS	9		$0	$456,872
A5	TOWNHOMES	22		$0	$2,158,158
B		1		$0	$4,986,143
B1	REAL, RESIDENTIAL, APARTMENTS	7		$0	$9,699,183
B2	REAL, RESIDENTIAL, DUPLEXES	6		$0	$644,700
C1	REAL, VACANT PLATTED RESIDENTIAL L	278		$0	$2,899,192
C2	COMMERCIAL VACANT LOT	43		$0	$7,769,914
C3	REAL VACANT LOT OUTSIDE CITY	2		$0	$81,916
D1	QUALIFIED AG LAND	7	63.8275	$0	$2,068,072
D2	FARM AND RANCH IMPSS ON QUALIFIED O	4		$0	$21,190
E1	LAND AND IMPROVMENTS (NON AG QUA	5		$0	$1,009,361
E4	VACANT NON QUALIFIED NON HOMESITE	5		$0	$300,839
F1	REAL COMMERCIAL	113		$913,243	$46,503,200
F3	REAL - COMMERCIAL MH PARKS	5		$0	$5,177,857
J2	REAL & TANGIBLE PERSONAL, UTILITIES,	2		$0	$1,725,431
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	1		$0	$3,078,400
J4	REAL & TANGIBLE PERSONAL, UTILITIES,	15		$0	$1,272,897
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	2		$0	$84,350
J6	REAL & TANGIBLE PERSONAL, UTILITIES,	4		$0	$136,610
J7	REAL & TANGIBLE PERSONAL, UTILITIES,	5		$0	$225,840
L1	BPP TANGIBLE COMERCIAL PROPERTY	134		$130,200	$10,001,760
L2	BPP TANGIBLE INDUSTRIAL PROPERTY	4		$0	$1,470,812
L3	BPP TANGIBLE COMMERCIAL LEASED E	76		$0	$5,588,116
M1	NON INCOME PRODUCING PERSONAL P	219		$56,332	$2,008,662
X		251		$0	$16,747,657
		Totals	63.8275	$4,189,916	$502,358,838

2018 CERTIFIED TOTALS

DENTON County

As of Certification

C11 - LAKE DALLAS CITY OF

Under ARB Review Totals

Property Count: 38

7/14/2018 3:36:31PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	7		$0	$500,522
A2	REAL, RESIDENTIAL, MOBILE HOME	1		$0	$56,515
A4	CONDOS	11		$0	$355,466
B1	REAL, RESIDENTIAL, APARTMENTS	6		$0	$801,061
C1	REAL, VACANT PLATTED RESIDENTIAL L	5		$0	$41,432
F1	REAL COMMERCIAL	2		$0	$1,041,492
L1	BPP TANGIBLE COMERCIAL PROPERTY	4		$0	$1,825,403
X		3		$0	$789
		Totals	0.0000	$0	$4,622,680

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A015	BUILDER HOME PLANS - REFERENCE ON	1		$0	$0
A019	BUILDER HOME PLANS - REFERENCE ON	2		$0	$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,016		$3,089,919	$365,959,047
A2	REAL, RESIDENTIAL, MOBILE HOME	229		$222	$6,538,410
A3	WATERFRONT	15		$0	$4,301,286
A4	CONDOS	20		$0	$812,338
A5	TOWNHOMES	22		$0	$2,158,158
B		1		$0	$4,986,143
B1	REAL, RESIDENTIAL, APARTMENTS	13		$0	$10,500,244
B2	REAL, RESIDENTIAL, DUPLEXES	6		$0	$644,700
C1	REAL, VACANT PLATTED RESIDENTIAL L	283		$0	$2,940,624
C2	COMMERCIAL VACANT LOT	43		$0	$7,769,914
C3	REAL VACANT LOT OUTSIDE CITY	2		$0	$81,916
D1	QUALIFIED AG LAND	7	63.8275	$0	$2,068,072
D2	FARM AND RANCH IMPSS ON QUALIFIED O	4		$0	$21,190
E1	LAND AND IMPROVMENTS (NON AG QUA	5		$0	$1,009,361
E4	VACANT NON QUALIFIED NON HOMESITE	5		$0	$300,839
F1	REAL COMMERCIAL	115		$913,243	$47,544,692
F3	REAL - COMMERCIAL MH PARKS	5		$0	$5,177,857
J2	REAL & TANGIBLE PERSONAL, UTILITIES,	2		$0	$1,725,431
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	1		$0	$3,078,400
J4	REAL & TANGIBLE PERSONAL, UTILITIES,	15		$0	$1,272,897
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	2		$0	$84,350
J6	REAL & TANGIBLE PERSONAL, UTILITIES,	4		$0	$136,610
J7	REAL & TANGIBLE PERSONAL, UTILITIES,	5		$0	$225,840
L1	BPP TANGIBLE COMERCIAL PROPERTY	138		$130,200	$11,827,163
L2	BPP TANGIBLE INDUSTRIAL PROPERTY	4		$0	$1,470,812
L3	BPP TANGIBLE COMMERCIAL LEASED E	76		$0	$5,588,116
M1	NON INCOME PRODUCING PERSONAL P	219		$56,332	$2,008,662
X		254		$0	$16,748,446
		Totals	63.8275	$4,189,916	$506,981,518

New Value

TOTAL NEW VALUE MARKET:	$4,189,916
TOTAL NEW VALUE TAXABLE:	$4,189,916

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2017 Market Value	$21,235
EX-XV	Other Exemptions (including public property, r	4	2017 Market Value	$256,365
EX366	HB366 Exempt	3	2017 Market Value	$872
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$278,472**

Exemption	Description	Count	Exemption Amount
DP	Disability	1	$20,000
DV4	Disabled Veterans 70% - 100%	2	$24,000
OV65	Over 65	33	$624,302
	PARTIAL EXEMPTIONS VALUE LOSS	**36**	**$668,302**
	NEW EXEMPTIONS VALUE LOSS		**$946,774**

Increased Exemptions

Exemption	Description	Count	Increased Exemption_Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$946,774**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,415	$187,168	$5,888	$181,280

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,413	$186,825	$5,874	$180,951

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
38	$4,622,680.00	$4,615,664

AGENDA ITEM 7

CITY COUNCIL
AGENDA MEMO

Prepared By: John Cabrales Jr, City Manager **September 13, 2018**

Adoption of the Fiscal Year 2018-19 Budget

DESCRIPTION:

Consider and Act on an ordinance adopting the Fiscal Year 2018-19 Annual Budget of the City of Lake Dallas for the fiscal year beginning October 1, 2018, and ending September 30, 2019.

BACKGROUND INFORMATION:

City staff initiated the Fiscal Year (FY) 2018-19 Budget process on June 28 and had budget discussions with the City Council on the following dates: July 12, July 26, Aug. 9, Aug. 23 and Sept. 6. The discussions included the General Fund Budget, Special Revenue Funds, Capital Improvement Program and Debt Service. There were also two public hearings were held on the Proposed Tax Rate on Aug. 23 and Sept. 6, and a public hearing was held on the Proposed Budget on Sept. 6. The proposed budget has been available for review by residents on the City website and at the City Secretary’s Office since early August.

While the property tax rate will remain the same from last year, the overall tax dollars will increase. The increase is reflective of a 7.10 percent increase in valuation, including $27,727 in new value added to the tax base.

The FY 2018-19 Budget is presented for Council approval. The presented budget mirrors the expressed consensus of Council from the budget discussions.

FINANCIAL CONSIDERATION:

The FY 2018-2019 Annual Budget will generate approximately $222,104 or 9.07 percent more in property tax revenue than the prior year.

RECOMMENDED MOTION:

I move to approve Ordinance 2018-29 adopting the Fiscal Year 2018-19 Annual Budget of the City of Lake Dallas for the fiscal year beginning October 1, 2018, and ending September 30, 2019.

ATTACHMENT(S):

1. Fiscal Year 2018-19 Budget
2. Ordinance

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2018-29

AN ORDINANCE OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF LAKE DALLAS FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENT OF THE CITY; CONTAINING A REPEALING CLAUSE; CONTAINING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 7.02 of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues of all City departments, activities and offices for the fiscal year beginning October 1, 2018 and ending September 30, 2019; and

WHEREAS, the City Council has received the City Manager's budget, a copy of which, with all supporting schedules, has been filed with the City Secretary of the City of Lake Dallas, Texas, as required by law; and

WHEREAS, the City Council has conducted the necessary public hearings with prior notice thereof as required by law; and

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

SECTION 1. For the purpose of providing the funds necessary and proposed to be expended in the budget of the City of Lake Dallas for the fiscal year beginning October 1, 2018 and ending September 30, 2019, the budget heretofore prepared by the City Manager and submitted to the City Council for its consideration and approval and set forth as Exhibit "A" attached hereto be, and the same is hereby approved, and the available resources and revenues of the City of Lake Dallas for said fiscal year be, and the same are hereby appropriated and set aside for the maintenance and operation of the various departments of the government of the City of Lake Dallas, together with the various activities and improvements as set forth in said budget and the appropriation shall be strictly applied for the uses and purpose of the respective departments and activities as provided for in said budget.

SECTION 2. The said budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019, approved herein, shall be attached to and made a part of this Ordinance the same as if copied in full herein.

SECTION 3. Expenditures during the fiscal year beginning October 1, 2018 and ending September 30, 2019, shall be made in accordance with the budget approved by this Ordinance, unless otherwise authorized by a duly enacted Ordinance of the City of Lake Dallas, Texas.

SECTION 4. All notices and public hearings required by law have been duly completed.

SECTION 5. All provisions of the Ordinances of the City of Lake Dallas, Texas, in conflict with the provisions of this Ordinance be, and the same are hereby, repealed, and all other provisions of the Ordinances of the City of Lake Dallas, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 6. Should any word, 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 unconstitutional, illegal or invalid.

SECTION 7. This Ordinance shall take effect on October 1, 2018.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	**Nay**
Megan Ray, Councilmember - Place 1		
Kathy Brownlee, Councilmember-Place 2		
Cheryl McClain, Councilmember – Place 3		
Charlie Price, Councilmember – Place 4		
Andi Nolan, Councilmember –Place 5		

WITH ___ VOTING "AYE" AND ___ VOTING "NAY", THIS ORDINANCE NO. 2018-29 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 13TH DAY OF SEPTEMBER, 2018.

ATTEST:

____
Codi Delcambre, City Secretary

APPROVED:

____
Michael Barnhart, Mayor

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney

Fiscal Year 2018-19

Annual Operating and Capital Budget

Adopted September 13, 2018

Fiscal Year (FY) 2018-19 Budget Memo

Submitted to: The Mayor and City Council on September 13, 2018

The following statement is provided in accordance with Texas Local Government Code 102.005:

This budget will raise more revenue from property taxes than last year's budget by $205,768, which is a 7.10% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is $27,727.

Prepared by:

John Cabrales Jr.
City Manager

Codi Delcambre
City Secretary/HR Director

Donna Boner
Finance Director

Daniel Carolla
Chief of Police

Devin Shields
Public Works Manager

Natalie McAdams
Director of Library Services

Julien Peralta
Animal Services Manager

Renee O'Neill
Administrative Assistant/Deputy City Secretary

Jeremy Tennant
Director of Development Services

Jennifer Henry
Municipal Court Clerk

Elected Officials

Michael Barnhart, Mayor
Term expires May 2019

Megan Ray, Council Member Place 1
Term expires May 2021

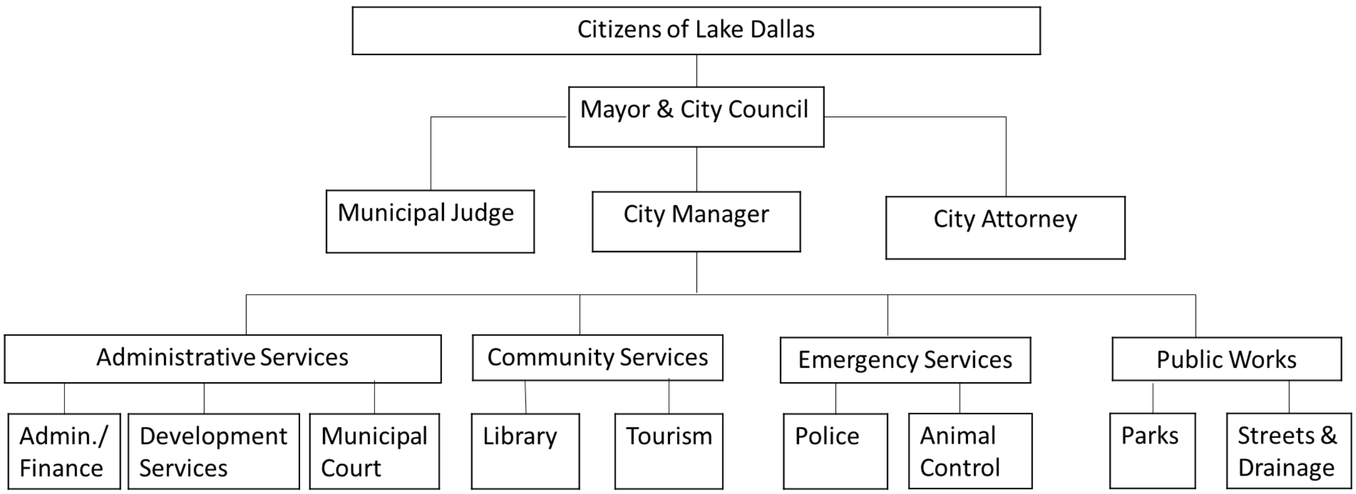
Kathy Brownlee, Council Member Place 2
Term expires May 2019

Cheryl McClain, Council Member Place 3
Term expires May 2021

Charlie Price, Council Member Place 4
Term expires May 2019

Andi Nolan, Mayor Pro Tem, Council Member Place 5
Term expires May 2021

Organizational Chart for FY 2018-19



Boards and Commissions

The City of Lake Dallas Animal Shelter Advisory Board
The city is required by the State of Texas to have an Animal Advisory Board to assist the city in complying with the standards for animal shelters as contained in V.T.C.A. and the Health and Safety Code. The Advisory Board must meet no less than three times a year. The Advisory Board must also have one licensed veterinarian, one city official, one person whose duties include the daily operation of an animal shelter, and one representative from an animal welfare organization.

Board of Appeals
The purpose of this board is to hear testimony of terminated city workers as well as for hearing charges of corruption, discrimination, abuse of power, or abuse of policies from active city workers or citizens.

Board of Adjustment
Members of this board meet at the call of the chairperson within 30 days of receipt of written notice from anyone aggrieved as a result of the refusal of a building permit or administrative decision by the City Building Official.

Community Development Corporation
The Community Development Corporation (CDC) was created in January 2003 to foster improvements in the commercial area of the city and to enhance the quality of life in the city as a tool for attracting new businesses and residents.

Parks and Recreation Board
The Parks and Recreation Board is an advisory body to the City Council on the planning and development of parks and recreation facilities and regulations governing their use.

Keep Lake Dallas Beautiful Committee
The Parks and Recreation Board serves as the Keep Lake Dallas Beautiful Committee, which serves as an advisory body to the City Council on planning, development and implementation of litter abatement and aesthetic improvement policies.

Planning & Zoning Commission
The Planning and Zoning Commission is an advisory body to the City Council that makes recommendations regarding the administration of the zoning ordinance, the development of the comprehensive plan for the physical development of City. Other duties include regulating zoning and ordinance amendments and platting.

Manager's Message

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

Introduction

As required by the City of Lake Dallas Home Rule Charter, I respectfully submit to you for your consideration the annual operating and capital budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019. This budget has been developed to allocate available resources to accomplish the goals and objectives of the City Council.

I would like to extend my thanks to all of the departments directors for their outstanding performance in preparing this budget document.

Budget Highlights

In preparing this budget, staff focused on continuing all existing services for our citizens, maintaining appropriate staffing levels, implementing a capital improvement plan, and maintaining a fund balance level in accordance with the city's fiscal policies.

Requests for capital items were evaluated and recommendations are based upon need and available funds. These items have been included in the FY 2018-19 budget, as presented.

Highlights of the budget are detailed below:

- The property tax rate for the upcoming fiscal year will remain unchanged at $0.661750 per $100 of assessed valuation.
- Sales Tax revenues are projected to have a slight increase due to the anticipated opening of some commercial development.
- Franchise Fees are projected to remain flat.
- Permits and Fee are projected to decrease due to the decrease in the number of citations being issued.
- There are no cuts in programs or services to citizens.
- The full-time equivalents (FTE) will remain unchanged at 36.5, however there is some change in the personnel. The Police Department eliminated a civilian position that is no longer needed, and the vacant community relations position was eliminated. These two (2) FTE's were replaced with a part-time library assistant in the Library; a temporary/seasonal worker in Public Works; a temporary/seasonal worker in Willow Grove Park that is paid from the Willow Grove Special Revenue Fund; and the retention of the (0.5) FTE added in Animal Services last fiscal year.
- There is a cost of living increase for employees of 2%, and an equity adjustment for some employees to place them in the appropriate step in the city's compensation plan.
- There is a cost savings of approximately $56,375 with the conversion of the employee group health coverage to the TML Pool Plans.

- Capital Improvement Plans projects proposed in the FY 2018-19 budget include a replacement vehicle for Police, a replacement truck for Public Works, a zero turn mower paid out of the Willow Grove Park Special Revenue Fund, roof and air conditioner replacement and door security installation at City Hall, security doors and camera installation at the Library, air conditioner replacement and phase two of fence replacement at the Animal Shelter, and a new office building at the Public Works Yard.
- Funding for the platting of city property including the Library, Community Park and City Park.
- One-time strategic planning items include a Storm Water Drainage Fee Study, Comprehensive Zoning Ordinance update as required by the adoption of the Comprehensive Plan, and preparation of a new five-year Municipal Separate Storm Sewer System (MS4) permit submission as required by the law.

General Fund

Revenues

The General Fund revenues are proposed at $4,843,938, which represents an increase of 6.85% from the previous year's budget. Additional property taxes of $205,768, which is a 7.10% increase from last year's budget, will be realized from increased values and new construction. Sales tax revenues are projected to increase slightly and franchise fees are expected to remain flat. There is a projected decrease of approximately $130,283 in Fees and Fines due to a reduction in the number of citations issued.

Expenses

General Fund operating expenses are proposed at $4,881,379, which represents an increase of 6.97% from the from the previous year's budget. This increase is primarily attributed to the employee compensation package and equity adjustments, as well as the inclusion of funds for payment to the Children's Advocacy Center of Denton County, increases in uniform and safety equipment for police, and needed capital projects.

Funding is included for the activation of a Youth Advisory Commission as authorized by the City Council, and for Keep Lake Dallas Beautiful activities. Funding has also been included for the launching of online subscription service for movies, magazines and audio books, for library card holders.

There are funds for long range planning including a Storm Water Drainage Fee Study that will help us identify and prioritize drainage needs and determine if a fee-based system should be implemented. Also, a Comprehensive Zoning Ordinance update is required due to the recent adoption of the Comprehensive Plan with new zoning categories. There is funding for the preparation of a new five-year Municipal Separate Storm Sewer System (MS4) permit submission to the Texas Commission on Environmental Quality. And, there are funds for the platting of city owned property in preparation of capital improvements on some of the properties.

Debt Service Fund

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relations to the timing of issuance and the schedule of repayments. For FY 2018-19 debt service is budgeted at $635,521, which includes a $201,131 transfer from the Lake Dallas Community Development Corporation. The budget includes $135,831 for early payoff of 2018 GO Refunding Series callable debt, and/or for the issuance of new debt next fiscal year.

Special Revenue Funds

Two special revenue funds: Forensic Testing and Police Auction, were closed because all revenues in the funds were expended and there is no longer a revenue source for these funds so they will not be part of the FY 2018-19 budget.

Street Maintenance Sales Tax Fund

On November 4, 2014, pursuant to Chapter 327 of the Texas Tax Code, the voters of the City of Lake Dallas approved a proposition authorizing the collection of a local sales and use tax for the purpose of providing revenue for the maintenance and repair of municipal streets. The Street Maintenance Sales Tax became effective on April 1, 2015 and was reauthorized by the voters on May 5, 2018. This fund accounts for all applicable revenue from the sales tax collections dedicated for street maintenance, and related expenditures. The quarter (1/4) of a cent in sales tax is dedicated to this fund and it is projected to increase since sales tax is projected to have a slight increase in FY 2018-19.

Hotel/Motel Occupancy Tax (HOT) Fund

The fund was established to account for hotel/motel occupancy tax allowed by the State of Texas. The tax is levied on the rental of a hotel/motel room within the City. Funds generated by this occupancy tax must be expended for items that qualify in accordance with state law including the promotion of tourism, programs which enhance the arts, historical restoration programs, and convention facilities. The occupancy tax is projected to decrease slightly in FY 2018-19 based on current year actual collections.

Court Technology Fund

The Court Technology Special Revenue Fund is funded by a $4.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: computer systems; computer networks; computer hardware; computer software; imaging systems; electronic kiosks; electronic ticket writers; and docket management systems. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Court Security Fund

The Court Security Special Revenue Fund is funded by a $3.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: the purchase or repair of X-ray machines and conveying systems; handheld metal detectors; walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; Bailiffs, Deputy Sheriffs, Deputy Constables, or contract security personnel during times when they are providing appropriate security services; signage; confiscated weapon inventory and tracking systems; locks, chains, alarms, or similar security devices; the purchase or repair of bullet-proof glass; and continuing education on security issues for court personnel and security personnel. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

LEOSE Fund

The LEOSE Special Revenue Fund is funded by a State grant. The funds can be used for continuing education for full time peace officers, telecommunicators, or to provide necessary training, as determined by the agency head, to full-time fully paid law enforcement support personnel in the agency. The revenue for this fund is projected to remain flat in FY 2018-19 based on current year actual collections.

Child Safety Fund

The Child Safety Special Revenue Fund is funded by a fee amount of $25.00 that applies to all Rules of the Road offenses that occur in a school crossing zone; passing a school bus; failure to attend school; parent contributing to non- attendance; and some city ordinance parking violations. The funds can be used for a school crossing guard program if one exists; for programs designed to enhance child safety, health or nutrition; child abuse prevention/intervention; drug and alcohol abuse prevention; or programs designed to enhance public safety and security. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Juvenile Case Management Fund

The Juvenile Case Manager Special Revenue Fund is funded by a $5.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses of the juvenile case manager; and to implement programs directly related to the juvenile case management. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Drug Seizure Fund

The Drug Seizure Special Revenue Fund is funded from asset forfeitures related to police seizures. Funds from confiscated drug related offenses can be used for any police purpose as allowed in Chapter 59 of the Texas Code of Criminal Procedure. There are no projected revenues in FY 2018-19.

Kids N Cops Fund

The Kids n' Cops Special Revenue Fund is funded by donations received for Kids n' Cops community engagement event and safety fair. The funds can be used for expenditures or vendors related to the annual Kids n' Cops community engagement event and safety fair. The revenue for this fund is projected to decrease in FY 2018-19.

Willow Grove Park Fund

The Willow Grove Park Special Revenue Fund is funded by revenues generated through both primitive and RV camping fees, park entry fees, boat launch fees, yearly passes and pavilion rentals. The revenues generated at Willow Grove Park must be used to offset capital improvements, repairs, utility costs and maintenance costs. Revenues cannot be used for other purposes within the City. The revenue for this fund is projected to remain flat in FY 2018-19 based on current year actual collections.

Animal Rescue Fund

The Animal Rescue Special Revenue Fund is funded by donations and expended on animal rescue related services. The revenue for this fund is projected to increase in FY 2018-19.

Library Fund

The Library Special Revenue Fund is funded by donations and expended on library materials and services. The revenue for this fund is projected to increase in FY 2018-19.

Park Improvement Fund

The Park Improvement Special Revenue Fund is funded by the Park Improvement and Maintenance Fee collected on all residential building permits. The funds can only be used to fund improvements and maintenance of Lake Dallas' parks including: upgrading of facilities and playsets; adding park amenities; and maintenance costs. The revenue for this fund is projected to decrease in FY 2018-19 based on current year actual collections.

Component Units of Government

Lake Dallas Community Development Corporation Fund

The Lake Dallas (Type B) Community Development Corporation (CDC) Fund is funded by a special one-half (1/2) cent sales tax allocation, which was approved by the voters and went into effect in 2003. The CDC is governed by a board of directors. The CDC develops and submits its own budget to the City, for consideration and approval by the City Council. The revenue for this fund is projected to increase since sales tax is projected to have a slight increase in FY 2018-19.

Capital Improvements

There are some recommended capital improvement projects in the amount of $349,401. This includes: a replacement vehicle for Police, a replacement truck and a new office building for Public Works; security enhancements to the Library; phase II of the fence replacement and an air conditioner replacement at Animal Services; roof replacement and air conditioner replacement at City Hall; a zero-turn mower for Willow Grove Park; and capital improvements to city parks.

Closing Comments

Preparation of this budget included a city-wide effort to provide quality services to our citizens. I believe this budget recommendation allows us to accomplish this goal, while maintaining a stable tax rate. I think this is a fiscally sound budget that meets our city's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; maintaining and improving infrastructure; planning for the future; employing and retaining high-quality, professional personnel; providing quality leisure opportunities; and instilling a "sense of community" in residents.

I would like to thank the members of the Lake Dallas City Council for their hard work and dedication to the citizens of Lake Dallas, and for your input into the preparation this budget. I also want to express my appreciation to the staff, and to our consultant Eddie Peacock, CPA, CGFO, for all their research and input into the preparation of this document. With your support, and the dedication of our capable staff, I am confident that we will ensure that quality services are provided to the citizens of Lake Dallas.

FY 2018-19 Budget Structure

Financial Structure

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as, any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The FY 2018-19 Budget is separated into three different funds, with its own revenue source and fund expenditures.

Budgeted Funds

Funds are also classified by fund group: General Fund, Debt Service (I&S) Fund, Special Revenue Funds and Component Unites of Government Funds.

General Fund – The General Fund reflects the City's general service operations such as public safety, library, and development services. The General Fund's two major revenue sources are sales and ad valorem taxes.

Debt Service Fund (I&S) – The Debt Service Fund is used to record and control the accumulation of resources for payment of general obligation long-term debt principal and interest. The City issues debt to acquire or construct capital assets such as roads or parks for the general benefit of its citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service. The fund balance is restricted to payment of principal and interest or refunding of tax supported debt.

Special Revenue Funds – Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. The budget contains the following special revenue funds.

Animal Rescue Special Revenue Fund
The Animal Rescue Special Revenue Fund is dedicated and may only be spent on animal rescue related expenses by the Animal Services. It accounts for monies received by donations for animal rescue related services.

Child Safety Special Revenue Fund
The Child Safety Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes including programs designed to enhance child safety, health or nutrition, child abuse prevention/intervention, drug and alcohol abuse prevention, or programs designed to enhance public safety and security. It accounts for monies collected from court fees applied to certain violations.

Court Building Security Special Revenue Fund
The Court Building Security Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes for enhancing security for the municipal court. It accounts for monies collected from court fees applied to all misdemeanor convictions.

Court Technology Special Revenue Fund
The Court Technology Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes for technology needs of the municipal court. It accounts for monies collected from fees applied to all misdemeanor convictions.

Drug Seizure Special Revenue Fund
The Drug Seizure Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes according to Chapter 59 of the Texas Code of Criminal Procedure. It accounts for asset forfeitures related to police seizures.

Hotel Occupancy Tax Special Revenue Fund
The Tourism/Hotel Occupancy Tax (HOT) is dedicated and may only be spent on certain tourism activities as allowed by statute. It accounts for revenue generated from the Hotel Occupancy Tax collected.

Juvenile Case Manager Special Revenue Fund
The Juvenile Case Manager Special Revenue Fund is dedicated and may only be spent on certain statutorily-defined purposes including expenses for a juvenile case manager and/or programs such as juvenile diversion. It accounts for monies collected from fees applied to certain misdemeanor convictions.

Kids n' Cops Special Revenue Fund
The Kids n' Cops Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual police department and municipal court community engagement event and safety fair. It accounts for donations and other monies received for Kids n' Cops community engagement event and safety fair.

LEOSE Special Revenue Fund
The Law Enforcement Officer Standards and Education (LEOSE) Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes to Chapter 1701 of the Texas Occupations Code, such as for continuing education for full time peace officers or full-time law enforcement support personnel. It accounts for funds received from the LEOSE state grant.

Library Donation Special Revenue Fund
The Library Donation Special Revenue Fund is dedicated and may only be used for Library related expenditures. It accounts for monies received from donations to the Library.

Park Improvement Special Revenue Fund
The Park Improvement Special Revenue Fund is dedicated and may only be spent on development and maintenance costs for city parks. It accounts for the monies from the ten percent fee on new residential building permits.

Street Maintenance Special Revenue Fund
The Street Maintenance Special Revenue Fund is dedicated and may only be spent on street maintenance activities as allowed by statute. It accounts for revenue generated from the one-quarter (0.25) cent sales tax collected for street maintenance.

Willow Grove Park Special Revenue Fund
The Willow Grove Park Special Revenue Fund is dedicated and may only be spent on improvement and maintenance activities at Willow Grove Park. It accounts for revenue generated from day use, camping, boat launch and rental fees at the park.

Component Units of Government – Component Units of Government are independent or quisi-governmental organizations that perform or support government operations. There is currently one component unit of government fund, the Lake Dallas Community Development Corporation. The main source of revenue for this fund is a special one-half (1/2) cent sales tax allocation.

Budget Basis

The budget for the General, Debt Service, Special Revenue Funds and Component Units of Government are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles.

FY 2018-19 Budget Overview

GENERAL FUND

Reserve Fund Balance

The importance of cash reserves, generally identified as Reserve Fund Balance, cannot be stressed enough in any governmental function. The ability to overcome unexpected disasters or to be able to fund an unbudgeted expenditure that may be of significant importance to the City requires available but unencumbered funds. In the past, the Council has expressed an intent to maintain a level of unassigned fund balance in the general fund equal to 25 percent of the fund's operating expenditures. For FY 2018-19 that would require approximately $1,220,345 in the fund balance. The estimated reserve balance at the end of FY 2017-18 is $1,243,924 and the estimated reserve fund balance for FY 2018-19 is $1,206,482. The table below provides a listing of the ending reserve fund balances for the previous fiscal year, budgeted and projected ending fund balance for FY 2017-18, and the proposed ending fund balance for FY 2018-19. City Management will continue to monitor our financial performance and make appropriate expenditure and/or revenue adjustments as necessary to manage the reserve fund balance.

RESERVE FUND BALANCE				
	Actual	Budget	Projected	Proposed
Description	FY16-17	FY17-18	FY17-18	FY18-19
Fund Balance, Beginning	1,151,489	1,168,328	1,168,328	1,243,924
Fund Balance, Ending	1,168,328	1,138,129	1,243,924	1,206,482
Fund Balance as % of Expenditures	24%	25%	27%	25%

Bond Rating

The City has a Standard and Poor's Bond Rating of AA- (double A minus). This rating means the City has very strong capacity to meet its financial commitments and it differs from the highest rating (AAA) only to a small degree. There are three major rating agencies that evaluate municipalities and their bond: Standard and Poor's (S&P), Moody's, and Fitch. They assign a municipal bond a credit rating to make it faster for market participants to evaluate risk. A credit rating performs the same service for institutional borrowers and investors. A bond's credit rating is the rating agency's opinion as to the creditworthiness of the bond's issuer (City) and is often the single most important factor affecting the interest cost on bonds.

Ratings agencies consider all the economic characteristics of the City and the bond issue to assign a rating. They evaluate the economic well-being of the City including: The Median income, the community's dependence on certain employers or industries, the diversity of the tax base, the rate of population growth, tax revenues trends, tax rates, and reserve fund balance.

Revenues

The key General Fund revenue sources are discussed below.

Property Tax

Approximately 59% of the total General Fund revenue is generated from ad valorem taxes. As stated earlier, the certified taxable value for 2018 is $468,988,326, which is a 7.10% increase from last year's value. Analysis of the increase shows there was approximately $27,727 in new value added to the appraisal roll for new property added.

The FY 2018-19 Budget includes no change to the overall tax rate. The proposed tax rate of $0.661750 per $100 of assessed valuation is above the effective tax rate of $0.627628. Of the proposed tax rate, $0.569128 is provided for Maintenance and Operations (M&O), and $0.092622 is provided for the Interest and Sinking (I&S) or debt service. The rate for the M&O increased $0.010208 and the rate for the I&S decreased $0.010208.

FISCAL YEAR	TAX YEAR	CERTIFIED NET TAXABLE VALUE (INCLUDING ARB TOTAL)		TAX RATE				TAX LEVY				
		NTV PER DCAD	% CHANGE NTV	M&O	I&S	TOTAL	EFFECTIVE RATE	M&O	% CHANGE M&O	I&S	TOTAL	% CHANGE TOTAL LEVY
2018-19	2018	468,988,326	7.10%	0.569128	0.092622	0.661750	0.627628	2,669,144	9.06%	434,386	3,103,530	7.10%
2017-18	2017	437,893,906	8.49%	0.558920	0.102829	0.661750	0.626613	2,447,478	10.20%	450,284	2,897,762	7.46%
2016-17	2016	403,644,299	7.33%	0.550225	0.117843	0.668068	0.634182	2,220,952	7.33%	475,667	2,696,618	7.33%
2015-16	2015	376,064,041	5.59%	0.550225	0.117843	0.668068	0.668068	2,069,198	3.49%	443,165	2,512,364	0.49%
2014-15	2014	356,162,311	5.37%	0.561354	0.140575	0.701929	0.66394	1,999,331	6.87%	500,675	2,500,007	5.37%
2013-14	2013	338,010,097	2.71%	0.553476	0.148453	0.701929	0.701929	1,870,805	9.53%	501,786	2,372,591	1.54%
2012-13	2012	329,085,692		0.519000	0.191000	0.710000	0.728721	1,707,955		628,554	2,336,508	

Sales Tax

The second largest revenue source in the General Fund is sales tax. The FY 2017-18 year-end estimate of $655,000 is 4.8% higher or $30,000 above budgeted.

The FY 2018-19 Budget projects that sales tax revenues are expected to increase from last year's budgeted amount by 10.8% to $693,000. The projected increase is due to the anticipated opening of some new commercial development.

Sales Tax Revenue				
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
Total	**$780,091**	**$625,000**	**$655,000**	**$693,000**

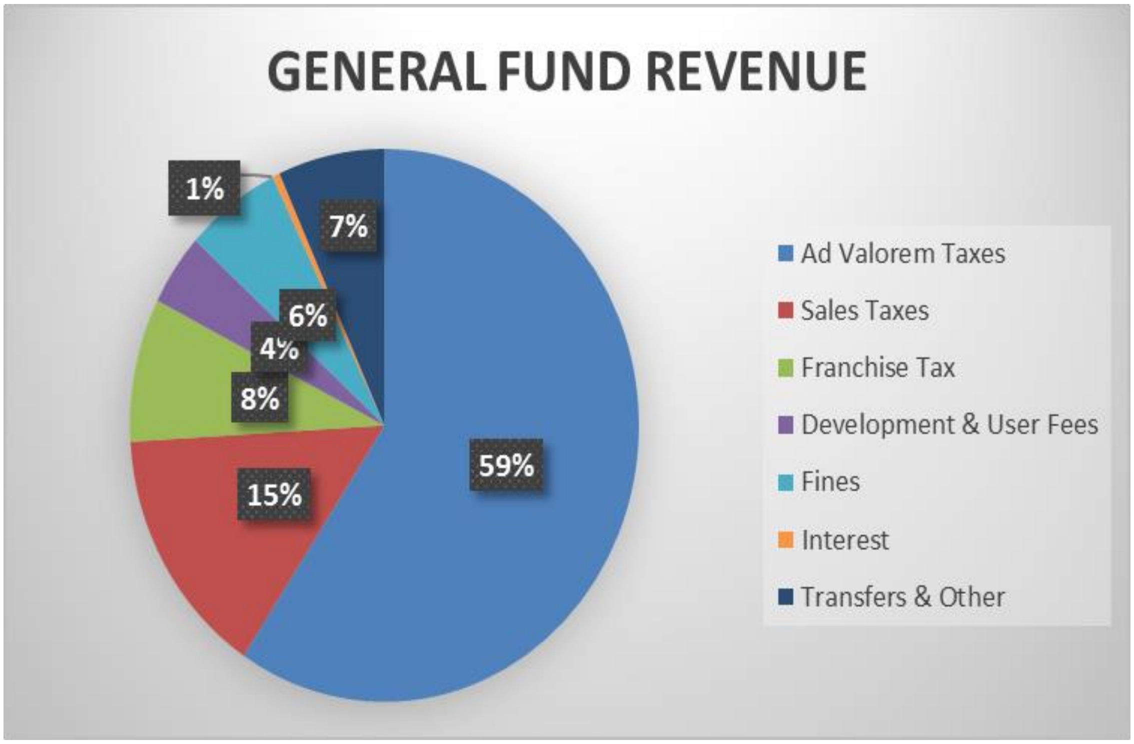
Franchise Fees
Franchise Fees are expected to remain relatively flat, with no significant increase since there have not been any new or significant utility improvements in the City that would affect this revenue source.

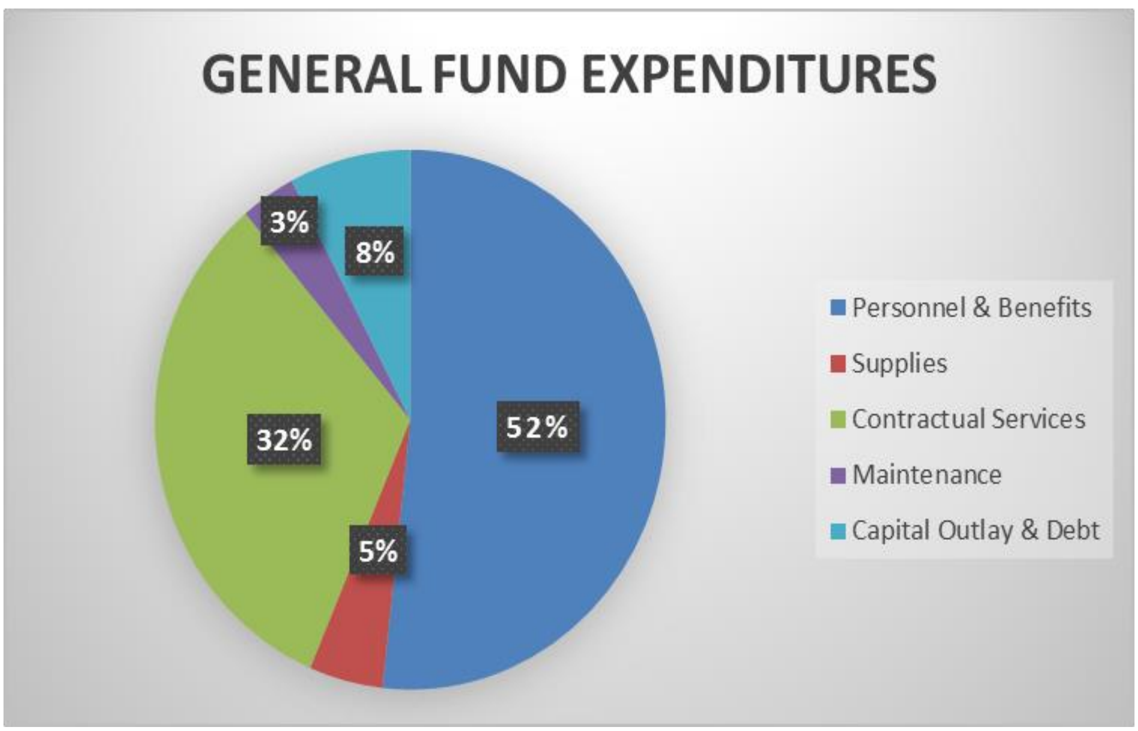
Franchise Fee Revenue				
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
Total	**$402,736**	**$397,200**	**$420,983**	**$407,000**

Other Major Revenues
There is a projected decrease of approximately $130,283 in Fees and Fines due to a reduction in the number of citations issued. Staff has been assessing operational costs for various fines and fees and has brought several Fee Schedule updates for council consideration.

GENERAL FUND
RESOURCE & EXPENDITURE SUMMARY

REVENUES				
	Actual	**Budget**	**Projected**	**Proposed**
Description	**FY16-17**	**FY17-18**	**FY17-18**	**FY18-19**
Ad valorem taxes	2,418,768	2,625,223	2,662,228	2,873,332
Sales & use taxes	802,419	645,000	675,433	713,000
Franchise tax	402,736	397,200	420,983	407,000
Development & user fees	299,035	212,375	243,011	203,752
Fines	435,032	425,483	278,500	295,200
Interest income	12,662	5,754	24,000	23,000
Other revenue	495,323	110,646	187,159	241,653
Transfers	59,282	111,450	111,450	87,000
Total Revenue	**4,925,257**	**4,533,131**	**4,602,764**	**4,843,938**
EXPENDITURES				
	Actual	**Budget**	**Projected**	**Proposed**
Description	**FY16-17**	**FY17-18**	**FY17-18**	**FY18-19**
Personnel & benefits	2,473,555	2,479,576	2,360,351	2,525,904
Supplies	161,310	197,708	191,523	227,858
Contractual services	1,567,753	1,525,098	1,587,409	1,582,373
Maintenance	102,485	169,668	161,658	170,475
Capital outlay	568,184	191,280	154,132	255,201
Transfers	30,605	-	5,668	-
Debt service	4,527	-	66,427	119,568
Total Expenditures	**4,908,418**	**4,563,330**	**4,527,168**	**4,881,379**
Net Change in Fund Balance	**16,839**	**(30,199)**	**75,596**	**(37,442)**
Fund Balance, Beginning	**1,151,489**	**1,168,328**	**1,168,328**	**1,243,924**
Fund Balance, Ending	**1,168,328**	**1,138,129**	**1,243,924**	**1,206,482**
Fund Balance as % of Expenditures	**24%**	**25%**	**27%**	**25%**


GENERAL FUND REVENUE
1%
7%
6%
4%
8%
15%
59%
Ad Valorem Taxes
Sales Taxes
Franchise Tax
Development & User Fees
Fines
Interest
Transfers & Other


GENERAL FUND EXPENDITURES
3%
8%
32%
52%
5%
Personnel & Benefits
Supplies
Contractual Services
Maintenance
Capital Outlay & Debt

Personnel

The full-time equivalents (FTE) will remain unchanged at 36.5, however there is some change in the personnel. The Police Department eliminated a civilian position that is no longer needed, and the vacant community relations position was eliminated. These two (2) FTE's were replaced with a part-time library assistant in the Library; a temporary/seasonal worker in Public Works; a temporary/seasonal worker in Willow Grove Park that is paid from the Willow Grove Special Revenue Fund; and the retention of the (0.5) FTE added in Animal Services last fiscal year. The budget also reflects the moving of one FTE out of Municipal Court, reclassifying the position and moving it into the Administration Department.

City Personnel

Department Personnel Full Time Equivalents (FTE)	FY 2017-18 Budgeted	FY 2017-18 Actual	FY 2018-19 Proposed
Streets & Drainage	4	4.5	4.5
Parks & Facilities	1.5	1.5	1.5
Animal Services	2.5	3	3
Library	2.5	2.5	3
Police	17	17	16
Fire	0	0	0
Support Services	0	0	0
Municipal Court	2	2	1
Development Services	3	3	3
Legislative	0	0	0
Community Relations	1	0	0
Tourism	0	0	0
Administration	3	3	4
Willow Grove Park	0	0	.5
TOTAL	36.5	36.5	36.5

DEBT SERVICE FUND

The City of Lake Dallas uses a combination of debt and a pay-as-you-go approach to financing major projects. Examples include street construction, building construction and park improvements. In order to continue to provide routine services in the operating budget such as police, fire and public works, a portion of these project are funded by selling bonds. When bonds are sold, the city receives money from the sale which it uses to fund the project the city must then make regular payments to pay off the principal and interest on the bond.

The Debt Service Fund provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments. Resources include an applicable portion of the Ad Valorem Tax Levy and related income, and transfers from the Community Development Corporation for any debt commitments they have made.

For FY 2018-19 debt service is budgeted at $635,521, which includes a $201,131 transfer from the Lake Dallas Community Development Corporation. The budget includes $135,831 for early payoff of 2018 GO Refunding Series callable debt, and/or for the issuance of new debt next fiscal year.

DEBT SERVICE FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18/19	
Revenues					
Property Taxes-Current	469,624	450,284	442,000	424,890	
Property Taxes-Delinquent	6,335	-	6,000	6,000	
Property Taxes-P & I	3,193	-	3,500	3,500	
Interest Income - I&S	2,741	-	3,000	2,500	
Transfer from Gen Fd	16,156	-	-	-	
CDC Debt Payment Reimbursement	148,966	209,480	219,273	201,131	
Total Revenues	647,016	659,764	673,773	638,021	
Expenditures					CDC %
Paying Agent Fees	400	400	400	400	
1998 Street Bond Principal	145,000	150,000	150,000	-	
1998 Street Bond Interest	9,775	5,063	5,063	-	
2009 CO Bond Principal	50,000	55,000	55,000	55,000	100.00%
2009 CO Bond Interest	36,175	34,080	34,080	31,738	100.00%
2006 CO Bonds Principal		85,000	85,000	-	62.50%
2006 CO Bonds Interest	38,584	38,584	38,584	-	62.50%
2008 Street GO Bonds Principal	45,000	50,000	50,000	50,000	0.00%
2008 Street Bonds Interest	29,865	27,997	27,997	25,892	0.00%
2008 FS/AS Bonds Principal	40,000	40,000	40,000	-	0.00%
2008 FS/AS Bonds Interest	25,177	23,520	23,520	-	0.00%
2012 Refunding Bonds Principal	220,000	140,000	140,000	145,000	28.75%
2012 Refunding Bonds Interest	13,419	10,120	10,120	8,022	28.75%
2018 CO Bonds Principal (CDC New)			-	-	100.00%
2018 CO Bonds Interest (CDC New)			-	-	100.00%
2018 Refunding Bonds Principal			25,000	280,831	38.3364%
2018 Refunding Bonds Interest			546	38,638	38.3364%
2019 CO Bonds Principal					
2019 CO Bonds Interest					
Total Expenditures	653,394	659,764	685,310	635,521	
Net Change in Fund Balance	(6,378)	-	(11,537)	2,501	
Fund Balance, Beginning	142,607	136,229	136,229	124,692	
Fund Balance, Ending	$ 136,229	$ 136,229	$ 124,692	$ 127,193	

CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
ALL OUTSTANDING GENERAL OBLIGATION DEBT
AS OF FY 2018-19

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		52,143.63	52,143.63
8/1/2019	395,000.00	52,143.63	447,143.63
9/30/2019	395,000.00	104,287.26	499,287.26
2/1/2020		46,795.39	46,795.39
8/1/2020	405,000.00	46,795.39	451,795.39
9/30/2020	405,000.00	93,590.78	498,590.78
2/1/2021		41,304.41	41,304.41
8/1/2021	415,000.00	41,304.41	456,304.41
9/30/2021	415,000.00	82,608.82	497,608.82
2/1/2022		35,636.69	35,636.69
8/1/2022	360,000.00	35,636.69	395,636.69
9/30/2022	360,000.00	71,273.38	431,273.38
2/1/2023		30,348.50	30,348.50
8/1/2023	285,000.00	30,348.50	315,348.50
9/30/2023	285,000.00	60,697.00	345,697.00
2/1/2024		25,453.00	25,453.00
8/1/2024	290,000.00	25,453.00	315,453.00
9/30/2024	290,000.00	50,906.00	340,906.00
2/1/2025		20,487.25	20,487.25
8/1/2025	305,000.00	20,487.25	325,487.25
9/30/2025	305,000.00	40,974.50	345,974.50
2/1/2026		15,239.50	15,239.50
8/1/2026	320,000.00	15,239.50	335,239.50
9/30/2026	320,000.00	30,479.00	350,479.00
2/1/2027		9,709.75	9,709.75
8/1/2027	200,000.00	9,709.75	209,709.75
9/30/2027	200,000.00	19,419.50	219,419.50
2/1/2028		5,866.00	5,866.00
8/1/2028	210,000.00	5,866.00	215,866.00
9/30/2028	210,000.00	11,732.00	221,732.00
2/1/2029		1,810.50	1,810.50
8/1/2029	85,000.00	1,810.50	86,810.50
9/30/2029	85,000.00	3,621.00	88,621.00
TOTAL	**3,270,000.00**	**569,589.24**	**3,839,589.24**

CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
$1,400,000 SERIES 2018 GENERAL OBLIGATION REFUNDING BONDS

CDC Portion 38.3364%
I&S Portion 61.6636%

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		19,318.75	19,318.75
8/1/2019	145,000.00	19,318.75	164,318.75
9/30/2019	145,000.00	38,637.50	183,637.50
2/1/2020		17,281.50	17,281.50
8/1/2020	145,000.00	17,281.50	162,281.50
9/30/2020	145,000.00	34,563.00	179,563.00
2/1/2021		15,244.25	15,244.25
8/1/2021	150,000.00	15,244.25	165,244.25
9/30/2021	150,000.00	30,488.50	180,488.50
2/1/2022		13,136.75	13,136.75
8/1/2022	155,000.00	13,136.75	168,136.75
9/30/2022	155,000.00	26,273.50	181,273.50
2/1/2023		10,959.00	10,959.00
8/1/2023	160,000.00	10,959.00	170,959.00
9/30/2023	160,000.00	21,918.00	181,918.00
2/1/2024		8,711.00	8,711.00
8/1/2024	165,000.00	8,711.00	173,711.00
9/30/2024	165,000.00	17,422.00	182,422.00
2/1/2025		6,392.75	6,392.75
8/1/2025	170,000.00	6,392.75	176,392.75
9/30/2025	170,000.00	12,785.50	182,785.50
2/1/2026		4,004.25	4,004.25
8/1/2026	175,000.00	4,004.25	179,004.25
9/30/2026	175,000.00	8,008.50	183,008.50
2/1/2027		1,545.50	1,545.50
8/1/2027	55,000.00	1,545.50	56,545.50
9/30/2027	55,000.00	3,091.00	58,091.00
2/1/2028		772.75	772.75
8/1/2028	55,000.00	772.75	55,772.75
9/30/2028	55,000.00	1,545.50	56,545.50
TOTAL	**1,375,000.00**	**194,733.00**	**1,569,733.00**

CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
$895,000 GO REFUNDING BONDS, SERIES 2012

CDC Portion	28.7500%
I&S Portion	71.2500%

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019	-	4,010.63	4,010.63
8/1/2019	145,000.00	4,010.63	149,010.63
9/30/2019	145,000.00	8,021.26	153,021.26
2/1/2020	-	2,923.64	2,923.64
8/1/2020	150,000.00	2,923.64	152,923.64
9/30/2020	150,000.00	5,847.28	155,847.28
2/1/2021	-	1,799.16	1,799.16
8/1/2021	150,000.00	1,799.16	151,799.16
9/30/2021	150,000.00	3,598.32	153,598.32
2/1/2022	-	674.69	674.69
8/1/2022	90,000.00	674.69	90,674.69
9/30/2022	90,000.00	1,349.38	91,349.38
TOTAL	535,000.00	18,816.24	553,816.24

CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
$1,160,000 CO'S, SERIES 2009
CDC PORTION 100%

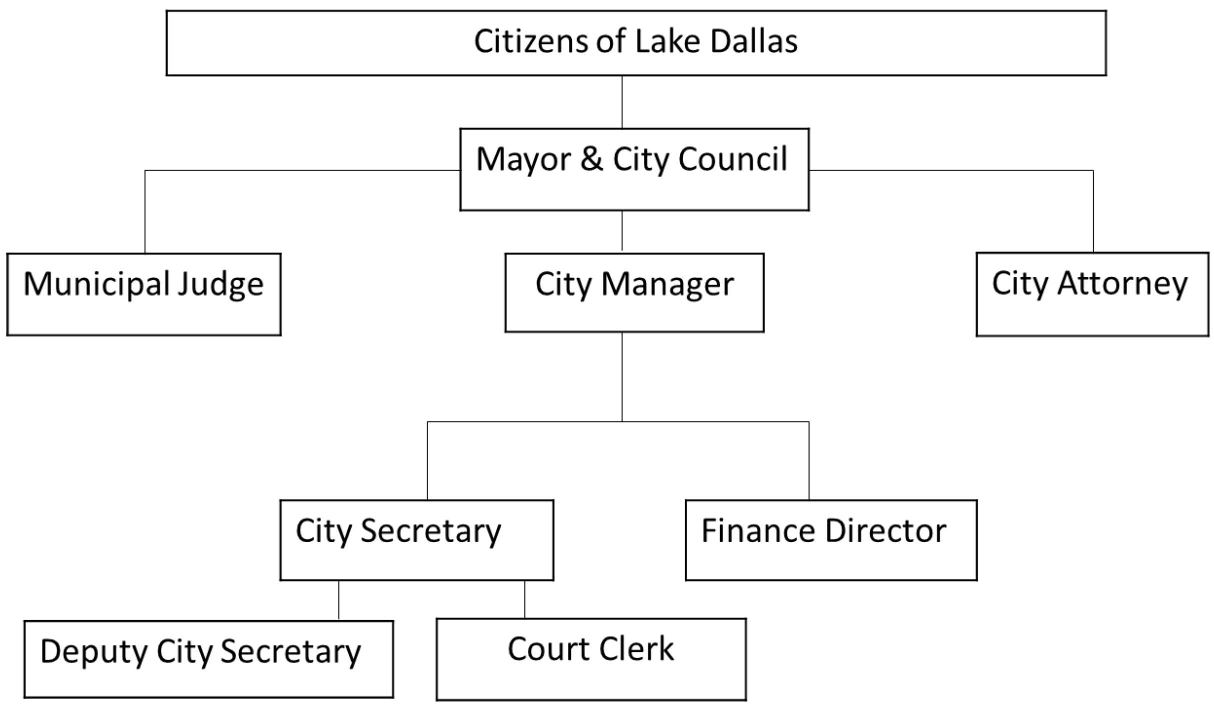
PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		15,868.50	15,868.50
8/1/2019	55,000.00	15,868.50	70,868.50
9/30/2019	55,000.00	31,737.00	86,737.00
2/1/2020		14,697.00	14,697.00
8/1/2020	55,000.00	14,697.00	69,697.00
9/30/2020	55,000.00	29,394.00	84,394.00
2/1/2021		13,525.50	13,525.50
8/1/2021	60,000.00	13,525.50	73,525.50
9/30/2021	60,000.00	27,051.00	87,051.00
2/1/2022		12,247.50	12,247.50
8/1/2022	60,000.00	12,247.50	72,247.50
9/30/2022	60,000.00	24,495.00	84,495.00
2/1/2023		10,969.50	10,969.50
8/1/2023	65,000.00	10,969.50	75,969.50
9/30/2023	65,000.00	21,939.00	86,939.00
2/1/2024		9,585.00	9,585.00
8/1/2024	65,000.00	9,585.00	74,585.00
9/30/2024	65,000.00	19,170.00	84,170.00
2/1/2025		8,200.50	8,200.50
8/1/2025	70,000.00	8,200.50	78,200.50
9/30/2025	70,000.00	16,401.00	86,401.00
2/1/2026		6,709.50	6,709.50
8/1/2026	75,000.00	6,709.50	81,709.50
9/30/2026	75,000.00	13,419.00	88,419.00
2/1/2027		5,112.00	5,112.00
8/1/2027	75,000.00	5,112.00	80,112.00
9/30/2027	75,000.00	10,224.00	85,224.00
2/1/2028		3,514.50	3,514.50
8/1/2028	80,000.00	3,514.50	83,514.50
9/30/2028	80,000.00	7,029.00	87,029.00
2/1/2029		1,810.50	1,810.50
8/1/2029	85,000.00	1,810.50	86,810.50
9/30/2029	85,000.00	3,621.00	88,621.00
TOTAL	**745,000.00**	**204,480.00**	**949,480.00**

CITY OF LAKE DALLAS
DEBT SERVICE SCHEDULE
$1,000,000 GO'S, SERIES 2008

PERIOD ENDING	PRINCIPAL	INTEREST	TOTAL
2/1/2019		12,945.75	12,945.75
8/1/2019	50,000.00	12,945.75	62,945.75
9/30/2019	50,000.00	25,891.50	75,891.50
2/1/2020		11,893.25	11,893.25
8/1/2020	55,000.00	11,893.25	66,893.25
9/30/2020	55,000.00	23,786.50	78,786.50
2/1/2021		10,735.50	10,735.50
8/1/2021	55,000.00	10,735.50	65,735.50
9/30/2021	55,000.00	21,471.00	76,471.00
2/1/2022		9,577.75	9,577.75
8/1/2022	55,000.00	9,577.75	64,577.75
9/30/2022	55,000.00	19,155.50	74,155.50
2/1/2023		8,420.00	8,420.00
8/1/2023	60,000.00	8,420.00	68,420.00
9/30/2023	60,000.00	16,840.00	76,840.00
2/1/2024		7,157.00	7,157.00
8/1/2024	60,000.00	7,157.00	67,157.00
9/30/2024	60,000.00	14,314.00	74,314.00
2/1/2025		5,894.00	5,894.00
8/1/2025	65,000.00	5,894.00	70,894.00
9/30/2025	65,000.00	11,788.00	76,788.00
2/1/2026		4,525.75	4,525.75
8/1/2026	70,000.00	4,525.75	74,525.75
9/30/2026	70,000.00	9,051.50	79,051.50
2/1/2027		3,052.25	3,052.25
8/1/2027	70,000.00	3,052.25	73,052.25
9/30/2027	70,000.00	6,104.50	76,104.50
2/1/2028		1,578.75	1,578.75
8/1/2028	75,000.00	1,578.75	76,578.75
9/30/2028	75,000.00	3,157.50	78,157.50
TOTAL	**615,000.00**	**151,560.00**	**766,560.00**

Department Expenditures Information
Administration

The purpose of the Administration Department is to provide leadership necessary for the implementation of City Council policy direction, administration of the organization and delivery of service to the citizens of Lake Dallas. The department is responsible for overseeing the management of day-to-day operations of the City and is comprised of the City Manager, City Secretary, Deputy City Secretary/Reservation Manager, and the Finance Director. The department also provides administrative support to the City Council, the Community Development Corporation and other boards and commissions.



Department Accomplishments for Fiscal Year 2017-2018 include:

- Contracted for a Depository
- Asyst Software Implementation
- City of Lake Dallas Mission, Vision, and Core Values
- Updated Social Media
- Updated accounting procedures
- Better planning and implementation of Special Events
-

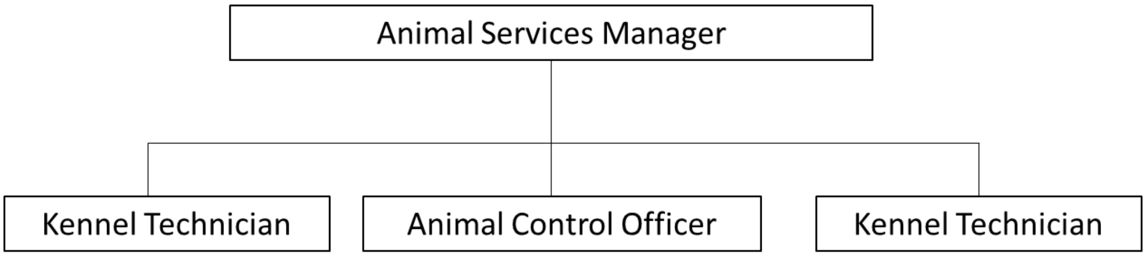
Department Goals for Fiscal Year 2018-2019 include:

- Completion of Asyst Software
- Website redesign
- Personnel manual
- Implementation of 5-year CIP vehicle, parks, and facilities
- Implementation funding for drainage improvement projects
- Continue to work with other agencies through ILA agreements

	Actual	Budget	Projected	Proposed
Administration	**FY16-17**	**FY17-18**	**FY17-18**	**FY18-19**
Personnel & Benefits	223,676	301,110	289,751	395,459
Supplies	11,024	36,760	42,581	40,625
Contractual Services	1,004,090	1,211,425	1,278,806	1,208,052
Maintenance	16,003	30,050	32,026	38,100
Capital Outlay	-	-	8,059	99,000
Debt Service	30,605	-	5,668	-
Total Administration	**1,285,398**	**1,579,345**	**1,656,890**	**1,781,236**

Animal Services

The Lake Dallas Animal Services Department assists pet owners, promotes positive animal health, and protects the public from zoonotic diseases and animal nuisances.



Department Accomplishments for Fiscal Year 2017-18 include:

- Lowered the euthanasia rate from 20% to 5%
- Increased education programs and off-site adoption events
- Increased social media basis to 7,300 followers
- Raised over $12,000 in donations

Department Goals for Fiscal Year 2018-19 include:

- Increase donation to assist with vetting of the animals
- Reach 10,000 followers on social media pages
- Increase the awareness for microchipping and registering animals
- Improve the shelter's outdoor and kennel areas

	Actual	**Budget**	**Projected**	**Proposed**
Animal Services	**FY16-17**	**FY17-18**	**FY17-18**	**FY18-19**
Personnel & Benefits	109,831	109,580	137,870	145,720
Supplies	5,466	12,285	9,050	12,150
Contractual Services	11,028	9,800	10,700	15,500
Maintenance	1,073	7,140	4,100	6,800
Capital Outlay	-	18,285	18,275	20,000
Total Animal Services	**127,398**	**157,090**	**179,996**	**200,170**

City Council

The City of Lake Dallas operates under a Home Rule Charter with the Council/Manager form of government. All policy-making decisions are vested in the City Council. The City Council is comprised of five Council members and a Mayor. The City Council appoints the City Manager, City Attorney, Municipal Judge, members to boards/commissions/committees and various ad hoc committees. The Mayor and Council provide policy direction and input to the City Manager and staff to meet the public service needs of the residents and businesses of Lake Dallas.

City Council Accomplishments for Fiscal Year 2017-2018 include:

- Adoption of the 2030 Comprehensive Plan
- Joint retreat with City Council and CDC
- Adoption of Mission and Vision Statements and Core Values
- Completion of the Main Street project phase I

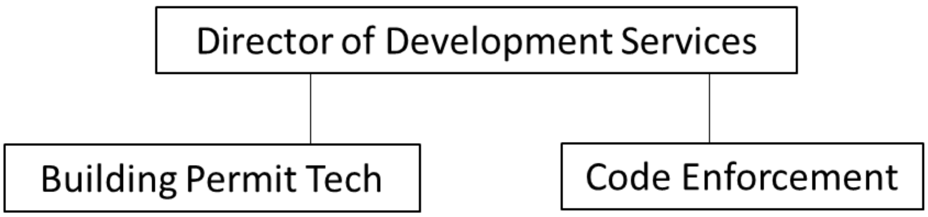
City Council Goals for Fiscal Year 2018-2019 include:

- Enter into an Interlocal Agreement for the Shady Shores Road Bridge Project
- Work with state legislators for adoption of policies that are not detrimental to cities
- Adoption of Comprehensive Zoning Ordinance
- Adoption of new MS4 Plan
- Implement a drainage improvement plan

City Council	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Personnel & Benefits	114,524	-	-	-
Supplies	18,121	7,100	9,550	13,950
Contractual Services	86,449	-	-	-
Maintenance	-	-	-	-
Capital Outlay	-	-	-	-
Total City Council	**219,094**	**7,100**	**9,550**	**13,950**

Development Services

Development Services is responsible for Planning, Code Enforcement, Building Inspections, Plan Reviews, and Health Inspections. This department provides support to the Planning and Zoning Commission, the Board of Adjustment, Floodplain Management and Storm Water Education. Long term planning is provided through the maintenance of the Zoning Map and Comprehensive Planning and Zoning Ordinances. Current planning is provided through site plan and subdivisions plat review.



Department Accomplishments for Fiscal Year 2017-18 include:

- Completed the Vision 2030 Comprehensive Plan
- Update the Fee Schedule

Department Goals for Fiscal Year 2018-19 include:

- Update and correct the official zoning map and convert document to an interactive map on the City's website.
- Revise Use Charts and Definitions within the Comprehensive Zoning Ordinance
- Develop and Incorporate Engineering Standards within the City of Lake Dallas
- Update the Subdivision Regulations
- Update the Sign Ordinance

Development Services	**Actual FY16-17**	**Budget FY17-18**	**Projected FY17-18**	**Proposed FY18-19**
Personnel & Benefits	180,669	207,734	157,701	196,853
Supplies	3,889	11,950	10,076	10,950
Contractual Services	108,599	42,500	42,903	77,500
Maintenance	1,362	1,500	2,900	4,200
Capital Outlay	-	35,650	67,440	7,000
Total Development Services	**294,519**	**299,334**	**281,020**	**296,503**

Library

The Lake Dallas Public Library has served, in various capacities, the community of Lake Dallas and other surround towns since its beginnings in 1975. The mission of the Lake Dallas Public Library is to provide the communities of Lake Dallas and Shady Shores with technology resources, print and digital information, and programming that meets their educational and leisurely pursuits. Along with providing the technology and print/digital materials that the community needs and/or wants, the Lake Dallas Public Library provides a space for citizens and organizations to meet, share, and learn together, further enhancing the quality of life for residents of both Lake Dallas and Shady Shores.

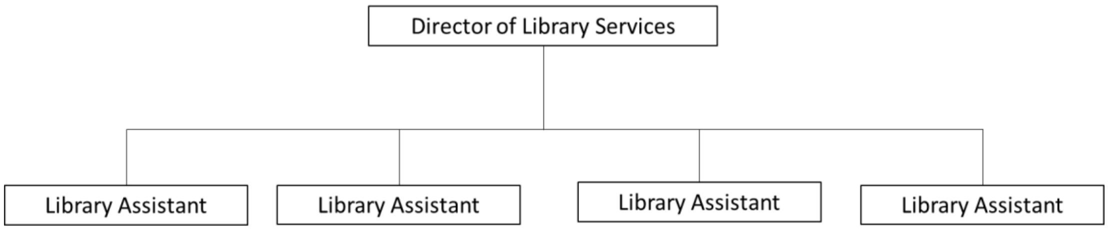
Department Accomplishments for Fiscal Year 2017-18 include:

- Increased use of the library as shown in daily attendance, circulation statistics, and program attendance
- Developed a circulation policy that is up to date with the current interlocal agreement with Shady Shores
- Created forms for accurate record keeping and planning
- Increased technology in the library to include new computers and Virtual Reality for patrons as well as and digital record keeping for staff
- Developed local partnerships, including those with the Lake Dallas Independent School District, Denton County Friends of the Family, and city and town departments (police, fire, public works, etc.) to provide educational programming to community members at no additional cost to the city or its citizens
- Beautification and updating of the interior of the building
- Increased marketing through social media and print
- Implementation of a Library Board
- Revamping of volunteer manual and increased volunteer activity in the building
- Developed a partnership with Workforce Solutions of North Texas to include two internships at no cost to the city
- Enhancement of the library's website, including information on Summer Reading, an up-to-date calendar, volunteer opportunities and training, and free digital resources/information

Department Goals for Fiscal Year 2018-19 include:

- Further increase technology through procurement of additional computers and technology training for staff
- Perform outreach to vulnerable populations with mobility restrictions
- Continue building a rapport with other organizations/businesses to increase services available to the community
- Work with the current Friends of the Lake Dallas Public Library to develop a larger support base for fundraising opportunities

- Extend the library's hours of service to meet the availability needs of the community
- Develop additional programs to meet educational needs of the community, including but not limited to ESL classes, computer classes, job training and skill workshops, healthcare navigation programs, tax help, digital literacy programs, and language literacy programs.



Library	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Personnel & Benefits	99,698	109,382	124,301	117,941
Supplies	18,103	27,450	24,573	29,710
Contractual Services	32,651	15,990	15,560	16,050
Maintenance	9,826	12,841	20,700	19,000
Capital Outlay	-	38,618	38,118	15,700
Total Library	**160,277**	**204,281**	**223,252**	**198,401**

Municipal Court

The mission of The Lake Dallas Municipal Court is to serve all citizens in a courteous, efficient and professional manner. Our service delivery provides case resolution through the judicial process, including enforcement. The court is dedicated to principles of fair and impartial justice administered with respect and equality. We are responsible for the prompt, accurate processing of Class C misdemeanor charges and collections of fines. Our pledge is to continue this commitment and offer courteous customer service to the citizens.

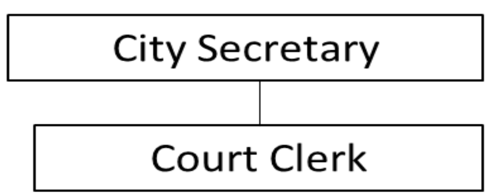
The Lake Dallas Municipal Court has jurisdiction over all fine-only offenses committed within the City limits of Lake Dallas. The offenses include Animal services violations, Code violations, & Traffic offenses. The Municipal Court is responsible for collecting fines, holding trials, processing Defensive Driving, Deferred Disposition, Payment Plans, & Warrants.

Department Accomplishments for Fiscal Year 2017-18 include:

- Successfully implemented the Lake Dallas Juvenile Diversion Program
- Participated in the North Texas area Warrant Round Up
- Updated Citations, Court Website, and Court handouts to be compliant with 2017 Legislative changes
- Worked on updating the processes and procedures for the court
- Utilized court software receipting and eliminated hand written receipts

Department Goals for Fiscal Year 2018-19 include:

- Continue Warrant Round Up on an annual/semiannual basis and possibly look into a FTA forgiveness program.
- Continue with the OMNI FTA program
- Complete the updated processes and procedures for a newly revised court manual
- Utilize court software to integrate with accounting software for GL reports-this will maximize efficiency and minimize errors
- Maintain certification hours and obtain CCC II certification



Municipal Court	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Personnel & Benefits	117,646	124,700	128,236	66,928
Supplies	2,643	5,100	4,216	3,265
Contractual Services	60,765	65,400	49,898	53,400
Total Municipal Court	**181,054**	**195,200**	**182,350**	**123,593**

Parks and Facilities

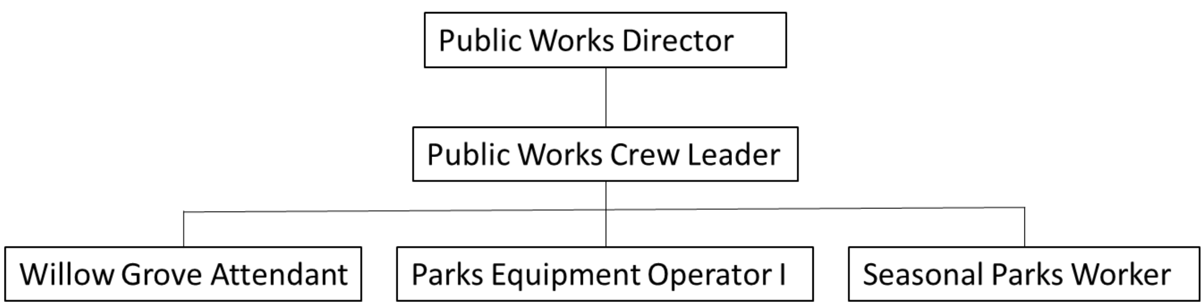
This department provides the maintenance and operations of the City's parks. A portion of the funding for parks maintenance comes from the CDC based on the time and equipment used to maintain the CDC improvements. The Park Improvement Special Revenue Fund also provides some funds for parks. Willow Grove Park maintenance and capital improvements are funded by the Willow Grove Park Special Revenue Fund.

Department Accomplishments for Fiscal Year 2017-18 include:

- Maintained the parks in excellent condition throughout the spring and summer growing season.
- Created the position of "Seasonal Willow Grove Attendant".
- Removed about half of the dead trees at Willow Grove Park.
- Rebuilt walking trails at Willow Grove Park and Thousand Oaks Park.
- Sanded and painted electrical riser box at Willow Grove Park.
- Installed new engineered wood chips in all park playsets and swings.
- Installed a new swimming area border at Willow Grove Park.

Department Goals for Fiscal Year 2018-19 include:

- Plat Community and City parks
- Implement the parks capital projects approved in the budget.
- Repair lighting and kiosk at Willow Grove Park.
- Install/upgrade security camera system at Willow Grove Park.



Parks	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Personnel & Benefits	54,897	61,458	73,086	60,795
Supplies	4,693	9,300	8,070	6,170
Contractual Services	1,015	-	-	5,000
Maintenance	4,402	8,000	4,950	3,500
Capital Outlay	-	1,000	1,000	-
Total Parks	**65,006**	**79,758**	**87,106**	**75,465**

Police

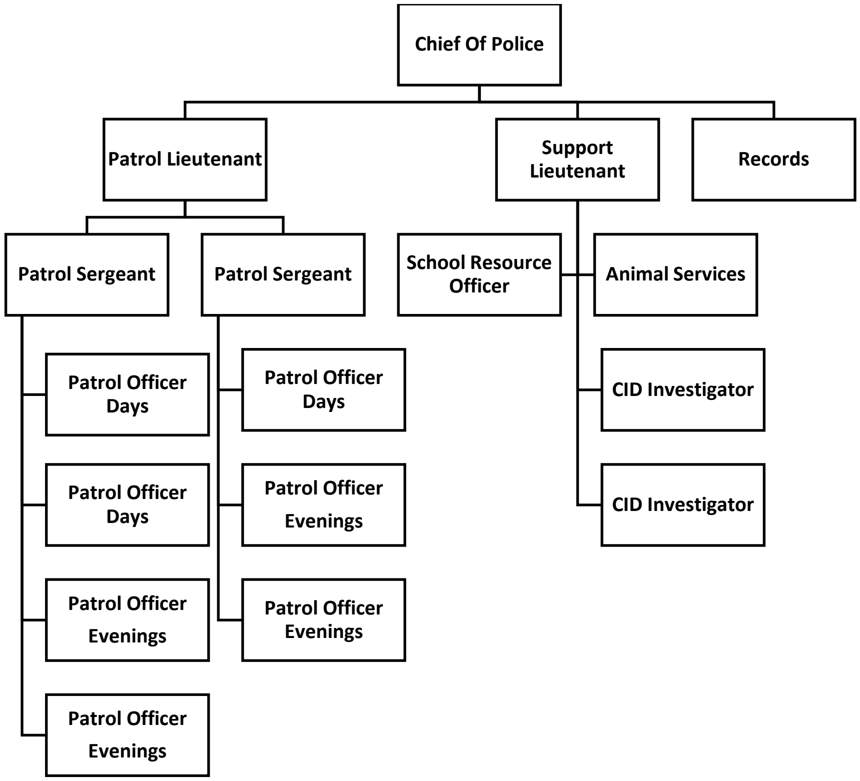
The Police Department is responsible for protecting the citizens and visitors to Lake Dallas from the violent acts of others and protecting their property. This mission is accomplished through a number of strategies that include the prevention of crime whenever possible, the investigation of crime that has occurred, and the arrest of suspects including the preparation of case files to assist in the prosecution of the offender. The police department further protects citizens through the enforcement of traffic laws and city ordinances that affect the general welfare of the community. It is also responsible for educating the public on matters concerning public safety and for training police officers in the most current trends and practices to better serve the citizens. The Police Department is committed to a robust community engagement program to support the community policing model put into place in January of 2017.

Department Accomplishments for Fiscal Year 2017-18 include:

- Ceased operations of the Lake Dallas Municipal Jail facility and contracted with the City of Little Elm for housing Class "C" offenders.
- Restructured the School Resource Officer Interlocal Agreement between the City of Lake Dallas and the Lake Dallas Independent School District.
- Rebranded the Department including vehicles, badges, and patches.
- Closed the communications center and contracted with the Denton County Sheriff's Office for 911 and dispatch services.
- Replaced the records management system and integrated computer aided dispatch into the police cars.
- Implemented a robust community engagement strategy that also includes the enhanced use of social media.
- Implemented training for firearms, "less lethal" options, non-biased policing, and improved the field training program.
- Rewrote and updated key general orders including organizational structure, use of force, driving, pursuit driving, finance, social media, and other key policies.
- Hired for attrition and fully staffed the department.
- Received grant funding for Kids n' Cops.
- Created a family violence and sexual assault investigator position.

Department Goals for Fiscal Year 2018-19 include:

- Continue to improve relationships with the community through the department's outreach efforts.
- Continue to update policies and procedures to best practices.
- Implement use of force training in compliance with best practices.
- Finish the property room transition process.
- Replace aging equipment and purchase new safety equipment to meet contemporary needs.
- Continuation of Kids and Cops program and seek additional grant funding opportunities.



Police	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Personnel & Benefits	1,391,103	1,331,991	1,243,452	1,282,973
Supplies	63,524	69,563	63,384	95,188
Contractual Services	73,850	94,458	102,243	58,521
Maintenance	18,107	54,321	51,317	60,575
Capital Outlay	287,743	69,427	13,064	54,001
Debt Service	-	-	57,427	102,706
Total Police	**1,834,328**	**1,619,760**	**1,530,887**	**1,653,963**

Public Works: Streets & Drainage

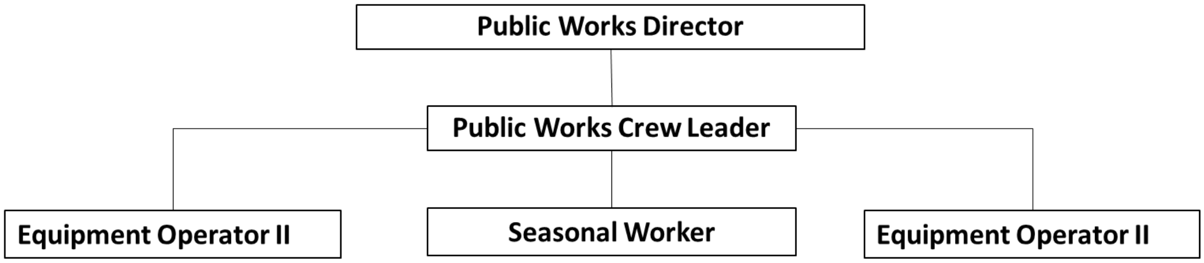
Public Works provides the maintenance of the City's roads and rights-of-way, storm drainage system, and City buildings and properties. Street lighting is also funded through this department. The department also maintains the public works yard.

Department Accomplishments for Fiscal Year 2017-18 include:

- Maintained roads, rights of way, street signs and drainage systems in a timely manner and coordinated with Lewisville on the maintenance of traffic signals.
- Created the new position of "Public Works Crew Leader".
- Hired one (1) new full-time employee
- Oversaw the repair/reconstruction of Shady Shores Road, Oak Lake, Wilson Road and Prince Drive.
- Improved several drainage systems that were causing problems.
- Completed MS4 permit (year 4).
- Purchased a new Dump Truck, Asphalt Roller and Equipment Trailer.
- Began a street repair program of doing large hot-mix asphalt patch repairs instead of cold mix repairs.
- Sponsored three (3) City Wide clean-ups, providing dumpsters and other equipment to assist with disposal of resident's overflow trash and debris.
- Provided maintenance assistance to the Animal Shelter, Library, City Hall and other City owned facilities.
- Employee obtained training in Traffic Control Supervision and Certified Stormwater Inspector.
- Assisted with all city sponsored events

Department Goals for Fiscal Year 2018-19 include:

- Continue timely and effective maintenance of roads, rights of way, street signs and storm water systems.
- Continue to assist with all City sponsored events.
- Evaluate roads to determine which roads need rehabilitation.
- Implement MS4 (year 5) permit and begin process of starting a new permit cycle.
- Support three (3) City-Wide clean-ups throughout the year and assist with KLDB efforts.
- Continue street signage replacement in order to meet the new standard set by MUTCD.
- Complete all facility capital projects funded in the budget.
- Start a fleet replacement and maintenance tracking program.



Public Works	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Personnel & Benefits	174,265	233,621	205,953	259,236
Supplies	11,582	17,700	17,450	15,150
Contractual Services	54,273	60,525	62,300	122,850
Maintenance	24,454	55,816	45,666	38,300
Capital Outlay	280,440	28,300	8,177	59,500
Debt Service	-	-	9,000	16,863
Total Public Works	**545,014**	**395,962**	**348,545**	**511,899**

Tourism

The Tourism Department oversees the promotion of tourism and the City's special events. The department serves to promote a positive image for the City and works with the community in promoting Lake Dallas and instilling community pride.

	Actual	Budget	Projected	Proposed
Tourism	**FY16-17**	**FY17-18**	**FY17-18**	**FY18-19**
Community Events	-	500	2,573	1,200
Fireworks	25,000	25,000	25,000	25,000
Total Tourism	**25,000**	**25,500**	**27,573**	**26,200**

SPECIAL REVENUE FUNDS

Animal Rescue Special Revenue Fund

General
The Animal Rescue Special Revenue Fund is dedicated and may only be spent on animal rescue related expenses by the Lake Dallas Animal Services. This fund accounts for all applicable revenue and related expenditures.

Policy
The Animal Rescue Special Revenue Fund will account for monies received by donations and expended on animal rescue related services.

Condition
Presently, the Animal Rescue Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's general fund. Related expenditure activities are used solely for animal rescue by the Lake Dallas Animal Services.

Recommendation
The projected revenue for FY 2018-2019 is based solely on donations and is estimated at $20,000. Authorized expenditures are $20,000 to fund veterinarian bills, medical supplies and other animal rescue needs. The City provides contracted sheltering services for the City of Corinth.

ANIMAL RESCUE FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18/19
Revenues				
Interest Income - Special Revenue DFS	42	-	59	-
Donations Animal Rescue	7,635	10,000	17,900	20,000
Total Revenues	7,677	10,000	17,959	20,000
Contractual Services				
Animal Rescue Expenses	8,325	12,000	20,800	20,000
Transfer to General Fund	1,257	-	-	-
Total Expenditures	9,582	12,000	20,800	20,000
Net Change in Fund Balance	(1,906)	(2,000)	(2,841)	-
Fund Balance, Beginning	5,210	3,304	3,304	463
Fund Balance, Ending	$ 3,304	$ 1,304	$ 463	$ 463

Child Safety Special Revenue Fund

General

The Child Safety Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Child Safety Special Revenue Fund is funded by a fee amount of $25.00 that applies to all Rules of the Road offenses that occur in a school crossing zone; passing a school bus; failure to attend school; parent contributing to non- attendance; and some city ordinance parking violations. The funds can be used for a school crossing guard program if one exists; for programs designed to enhance child safety, health or nutrition; child abuse prevention/intervention; drug and alcohol abuse prevention; or programs designed to enhance public safety and security.

Condition

Presently, the Child Safety Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is $8,000, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are $12,500 and includes funding for Kids N Cops program, Children's Advocacy Center of Denton County, and bicycle helmets for police safety programs.

CHILD SAFETY FUND	**Actual FY16-17**	**Budget FY17-18**	**Projected FY17-18**	**Proposed FY18/19**
Revenues				
Municipal Court Child Safety Fees	11,243	2,600	9,000	8,000
Interest Income - Special Revenue DFS	269	-	359	-
Total Revenues	11,512	2,600	9,359	8,000
Contractual Services				
Mun Ct Child Safety Program	15,774	20,960	20,960	12,500
Transfer to General Fund	9,794	-	-	-
Total Expenditures	25,568	20,960	20,960	12,500
Net Change in Fund Balance	(14,056)	(18,360)	(11,601)	(4,500)
Fund Balance, Beginning	39,160	25,104	25,104	13,503
Fund Balance, Ending	$ 25,104	$ 6,744	$ 13,503	$ 9,003

Court Security Special Revenue Fund

General
The Court Security Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy
The Court Security Special Revenue Fund is funded by a $3.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: the purchase or repair of X-ray machines and conveying systems; handheld metal detectors; walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; Bailiffs, Deputy Sheriffs, Deputy Constables, or contract security personnel during times when they are providing appropriate security services; signage; confiscated weapon inventory and tracking systems; locks, chains, alarms, or similar security devices; the purchase or repair of bullet-proof glass; and continuing education on security issues for court personnel and security personnel.

Condition
Presently, the Court Security Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation
The projected revenue for FY 2018-19 is $4,600, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are $24,000 for bailiff costs and security enhancement to court entry points.

COURT SECURITY FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Municipal Court Security Fees	5,792	5,500	4,600	4,600
Interest Income - Special Revenue DFS	441	-	675	-
Transfer In	1,871	-	-	-
Total Revenue	8,104	5,500	5,275	4,600
Supplies				
Bailiff	-	13,000	2,500	4,000
Office Expenses	2,424	-	-	20,000
Total Expenditures	2,424	13,000	2,500	24,000
Net Change in Fund Balance	5,680	(7,500)	2,775	(19,400)
Fund Balance, Beginning	34,038	39,718	39,718	42,493
Fund Balance, Ending	$ 39,718	$ 32,218	$ 42,493	$ 23,093

Court Technology Special Revenue Fund

General

The Court Technology Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Court Technology Special Revenue Fund is funded by a $4.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: computer systems; computer networks; computer hardware; computer software; imaging systems; electronic kiosks; electronic ticket writers; and docket management systems.

Condition

Presently, the Court Technology Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is $6,000, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are $11,000 for court technology initiatives.

COURT TECHNOLOGY FUND	Actual	Budget	Projected	Proposed
	FY16-17	FY17-18	FY17-18	FY18-19
Revenues				
Municipal Court Technology Fees	8,838	7,400	6,000	6,000
Interest Income - Special Revenue DFS	290	-	375	-
Total Revenues	9,128	7,400	6,375	6,000
Contractual Services				
Information Technology	14,488	11,000	9,000	11,000
Transfer to General Fund	630	-	-	-
Total Expenditures	15,118	11,000	9,000	11,000
Net Change in Fund Balance	(5,991)	(3,600)	(2,625)	(5,000)
Fund Balance, Beginning	28,927	22,937	22,937	20,312
Fund Balance, Ending	$ 22,937	$ 19,337	$ 20,312	$ 15,312

Drug Seizure Special Revenue Fund

General

Revenue from confiscated drug related offenses and can be used for any police purpose. Budgeted expenditures are for operational expenses and miscellaneous equipment purchases as needed. The Drug Seizure Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes according to Chapter 59 of the Texas Code of Criminal Procedure.

Policy

The Drug Seizure Special Revenue Fund will account only for asset forfeitures related to police seizures and related eligible expenditures.

Condition

Presently, the Drug Seizure Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's general fund. Related expenditure activities are used solely for law enforcement purposes.

Recommendation

Revenue projections for FY 2018-19 are not recorded because asset forfeiture is unpredictable based on seizures of property used in the commission of crimes and/or proceeds of criminal activity. Authorized expenditures are $3,000 for the purchasing of any needed equipment for the police department.

DRUG SEIZURE FUND	Actual	Budget	Projected	Proposed
	FY16-17	FY17-18	FY17-18	FY18-19
Revenues				
Seizure Revenue	-	-	-	-
Interest Income - Special Revenue DFS	137	-	50	-
Transfer from General Fund	626	-		
Total Revenues	764	-	50	-
Contractual Services				
Pub Saf Seizure Program	10,638	6,000	1,456	3,000
Total Expenditures	10,638	6,000	1,456	3,000
Net Change in Fund Balance	(9,874)	(6,000)	(1,406)	(3,000)
Fund Balance, Beginning	18,011	8,137	8,137	6,731
Fund Balance, Ending	$ 8,137	$ 2,137	$ 6,731	$ 3,731

Hotel Occupancy Tax Special Revenue Fund

General

The Hotel Occupancy Tax (HOT) is levied on the cost of use of a hotel room and is equal to seven percent of the price of the room. State law specifies that hotel occupancy taxes must be used on programs that enhance and promote tourism. State law allows up to 15% of revenues to be spent on the arts and up to 50% on historic preservation. Hotel Occupancy Taxes are dedicated and may only be spent for these statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures of Hotel Occupancy Taxes.

Policy

The Hotel Occupancy Tax Fund will account only for HOT revenue and related eligible expenditures.

Condition

Presently, the hotel occupancy tax revenues are recorded in a revenue line item in the City's general fund. Related expenditure activities are recorded in the Community Relations and Tourism departments in the general fund. Related expenditure activities include a full-time position dedicated to special community events and promotions, as well as the community newsletter, trash off and clean up events, maintaining and updating the City's Facebook pages, and Chamber of Commerce liaison. There are four separate special community events within the year, including Trunk or Treat, Holiday Lighting, Mardi Gras, and Fourth of July. Eighty percent (80%) of the work load in this position is related to promotion and facilitation of the four special events.

Three of the four community events are actively promoted inside and outside of the City. These special events promote community involvement and culture, as well as economic activity and tourism within the City. The City presently has one hotel and one retreat-based rental facility that contribute to this fund.

Recommendation

The projected revenue for FY 2018-19 is $70,000, which is based on historical numbers and are dependent on the amount of revenue collected. Authorized expenditures are $75,300 for special event expenditures for the Mardi Gras and Fourth of July events, except for the expenditures for fireworks display. Also included is funding that will be used to contract for tourism and special events related services.

HOTEL OCCUPANCY TAX FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Hotel Occupancy Tax	71,902	75,000	67,975	70,000
Interest Income - Special Revenue DFS	-	-	100	-
Transfer from Gen Fd	13,908	-	-	-
Total Revenues	85,810	75,000	68,075	70,000
Personnel				
Salaries-Full Time	13,585	-	-	-
Overtime	5,865	-	-	-
Longevity	59	-	-	-
FICA/Medicare Tax	304	294	-	-
Unemployment Tax	7	-	-	-
Worker's Compensation	112	-	-	-
Group Health Insurance	3,186	-	-	-
Retirement/TMRS	2,463	-	-	-
Accrued Compensation	1,853	-	-	-
Life Insurance	92	-	-	-
Contract Labor	-	42,000	-	42,000
Supplies				
Office Supplies	769	769	30	100
Printing	4,163	2,361	582	500
Advertising	1,728	1,228	1,200	2,000
Dues & Memberships	500	500	698	700
Telephone-Mobile	281	281	-	
Community Events	30,140	27,585	31,000	30,000
Contractual Services				
Consultants & Professionals	677	677	-	-
Total Expenditures	65,784	75,695	33,510	75,300
Net Change in Fund Balance	20,025	(695)	34,565	(5,300)
Fund Balance, Beginning	-	20,025	20,025	54,590
Fund Balance, Ending	$ 20,025	$ 19,330	$ 54,590	$ 49,290

Juvenile Case Manager Special Revenue Fund

General
The Juvenile Case Manager Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy
The Juvenile Case Manager Special Revenue Fund is funded by a $5.00 fee by any defendant convicted of a misdemeanor offense in the city's municipal court. The funds can be used for statutorily-defined purposes including: to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses of the juvenile case manager; and to implement programs directly related to the juvenile case management.

Condition
Presently, the Court Technology Fund revenues are recorded in a dedicated fund independent of the City's General Fund.

Recommendation
The projected revenue for FY 2018-19 is $400, which is based on historical numbers and are dependent on the amount of applicable offenses in the fiscal year. Authorized expenditures are $4,000 to partner with the Counseling Center of Denton to create a diversion programs in lieu of the formal processing of youth in the juvenile delinquency system. The purpose of diversion programs is to redirect Juvenile offenders from the justice system.

JUVENILE CASE MANAGEMENT FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Juvenile Case Mgt Fees	1,334	1,255	500	400
Interest Income - Special Revenue DFS	1,529	-	2,500	
Total Revenues	2,863	1,255	3,000	400
Contractual Services				
Mun Ct JCM Program	-	4,000	400	4,000
Transfer to General Fund	513	-	-	-
Total Expenditures	513	4,000	400	4,000
Net Change in Fund Balance	2,350	(2,745)	2,600	(3,600)
Fund Balance, Beginning	144,708	147,057	147,057	149,657
Fund Balance, Ending	$ 147,057	$ 144,312	$ 149,657	$ 146,057

Kids n' Cops Special Revenue Fund

General

The Kids n' Cops Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual police department and municipal court community engagement event and safety fair. This fund accounts for all applicable revenue and related expenditures.

Policy

The Kids n' Cops Special Revenue Fund is funded by donations received for Kids n' Cops community engagement event and safety fair. The funds can be used for expenditures or vendors related to the annual Kids n' Cops community engagement event and safety fair.

Condition

Presently, the Kids n' Cops Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2018-19 is $5,000, which is based on historical numbers and is dependent on donations. Authorized expenditures are $10,000 to fund the annual Kids n' Cops community engagement event and safety fair.

KIDS N COPS FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY17-18
Revenues				
Interest Income - Special Revenue DFS	91	-	94	
Donations	973	10,000	11,165	5,000
Total Revenues	1,063	10,000	11,259	5,000
Contractual Services				
Kids N Cops Program	7,040	10,000	5,963	10,000
Transfer to General Fund	1,219	-	-	-
Total Expenditures	8,258	10,000	5,963	10,000
Net Change in Fund Balance	(7,195)	-	5,296	(5,000)
Fund Balance, Beginning	11,677	4,482	4,482	9,778
Fund Balance, Ending	$ 4,482	$ 4,482	$ 9,778	$ 4,778

LEOSE Special Revenue Fund

General

The Law Enforcement Officer Standards and Education (LEOSE) Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes according to Chapter 1701 of the Texas Occupations Code. This fund accounts for all applicable revenue and related expenditures.

Policy

The LEOSE Special Revenue Fund is funded by a State grant. The funds can be used for continuing education for full time peace officers, telecommunicators, or to provide necessary training, as determined by the agency head, to full-time fully paid law enforcement support personnel in the agency.

Condition

Presently, the LEOSE Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's general fund.

Recommendation

The projected revenue for FY 2018-19 is $1,500, which is based on historical numbers and is dependent on the funding level from the State. Authorized is $5,000 to supplement the police department's training budget and to include updates on weapons and defensive tactics, legal updates, TCOLE mandated continuing education, and training for contemporary topics related to law enforcement.

LEOSE FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
LEOSE Revenue	1,505	1,505	1,494	1,500
Interest Income - Special Revenue DFS	82	70	130	-
Transfer from General Fund	3,158	-	-	-
Total Revenues	4,745	1,575	1,624	1,500
Expenditures				
Travel & Training	2,365	9,000	8,000	5,000
Total Expenditures	2,365	9,000	8,000	5,000
Net Change in Fund Balance	2,380	(7,425)	(6,376)	(3,500)
Fund Balance, Beginning	7,375	9,755	9,755	3,379
Fund Balance, Ending	$ 9,755	$ 2,330	$ 3,379	$ (121)

Library Donation Special Revenue Fund

General

The Library Donation Special Revenue Fund is dedicated and may only be used for Library related expenditures. This fund accounts for all applicable revenue and related expenditures.

Policy

The Library Donation Special Revenue Fund is funded by donations received for eligible expenditures by the Library. The funds can be used for expenditures including: the purchase of library books; DVDs; and materials for the Library's Summer Reading program.

Condition

Presently, the library donation revenues are recorded in a revenue line item in the City's general fund. Related expenditure activities are recorded in the Library department in the general fund.

Recommendation

The projected revenue for FY 2018-2019 is based solely on donations and is estimated at $2,000. Authorized expenditures are $1,000 to fund applicable Library expenditures.

LIBRARY DONATION FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Interest Income - Special Revenue DFS	35	-	82	-
Library Contributions	7,671	2,000	1,700	2,000
Transfer from General Fund	541	-	-	-
Total Revenues	8,247	2,000	1,782	2,000
Expenditures				
Library Donations Expenses	1,594	1,000	1,000	1,000
Total Expenditures	1,594	1,000	1,000	1,000
Net Change in Fund Balance	6,653	1,000	782	1,000
Fund Balance, Beginning	-	6,653	6,653	7,435
Fund Balance, Ending	$ 6,653	$ 7,653	$ 7,435	$ 8,435

Park Improvement Special Revenue Fund

General

The Park Improvement Special Revenue Fund is dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue and related expenditures.

Policy

The Park Improvement Special Revenue Fund is funded by the Park Improvement and Maintenance Fee collected on all residential building permits. The funds can only be used to fund improvements and maintenance of Lake Dallas' parks including: upgrading of facilities and playsets; adding park amenities; and maintenance costs.

Condition

Presently, the Park Improvement and Maintenance Fee revenues are recorded in a revenue line item in the City's general fund.

Recommendation

The projected revenue for FY 2018-19 is $1,500, which is based on historical numbers and is dependent on applicable permits. Authorized is $7,000 from this account to fund applicable park improvement and maintenance expenditures.

PARK IMPROVEMENT FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY18-19
Revenues				
Fees - Park Improvement	-	4,500	1,073	1,500
Transfer In			5,668	
Interest Income - Special Revenue DFS	-	-	24	-
Total Revenue	-	4,500	6,765	1,500
Expenditures				
Capital Outlay-Park Improvements	-	7,000	1,500	7,000
Total Expenditures	-	7,000	1,500	7,000
Net Change in Fund Balance	-	(2,500)	5,265	(5,500)
Fund Balance, Beginning	-	-	-	5,265
Fund Balance, Ending	$ -	$ (2,500)	$ 5,265	$ (235)

Street Maintenance Special Revenue Fund

General
The Street Maintenance Sales Taxes are dedicated and may only be spent on certain, statutorily-defined purposes. This fund accounts for all applicable revenue from the sales tax collections dedicated for street maintenance, and related expenditures.

Policy
The Street Maintenance Special Revenue Fund will account only for Street Maintenance Sales Tax revenue and related eligible expenditures.

Condition
Presently, the Street Maintenance Sales Tax revenues are recorded in a revenue line item in the City's general fund. Related expenditure activities are recorded in the Public Works department in the general fund. Related expenditure activities include repair and maintenance of existing City streets and sidewalks.

Recommendation
The projected revenue for FY 2018-19 is $167,050 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are $231,000 from this account to fund applicable street and sidewalk maintenance projects.

STREET MAINTENANCE SALES TAX FUND	Actual FY16-17	Budget FY17-18	Projected FY17-18	Proposed FY17-18
Revenues				
Sales Tax - Road Maintenance	195,025	156,250	163,750	163,750
Interest Income - Special Revenue DFS	-	-	3,300	3,300
Total Revenues	195,025	156,250	167,050	167,050
Expenses				
Sidewalk Maintenance	-	5,000	5,000	6,000
Streets Repair Maintenance	166,309	402,726	266,709	200,000
Equipment Maintenance				5,000
Capital Outlay-Heavy Equipment	-	75,000	80,247	20,000
Total Expenditures	166,309	482,726	351,956	231,000
Net Change in Fund Balance	28,716	(326,476)	(184,906)	(63,950)
Fund Balance, Beginning	227,968	256,684	256,684	71,778
Fund Balance, Ending	$ 256,684	$ (69,792)	$ 71,778	$ 7,828

Willow Grove Park Special Revenue Fund

General
The Willow Grove Park Special Revenue Fund is dedicated and may only be spent on expenditures at Willow Grove Park. This fund accounts for all applicable revenue and related expenditures.

Policy
The Willow Grove Park Special Revenue Fund is funded by revenues generated through both primitive and RV camping fees, park entry fees, boat launch fees, yearly passes and pavilion rentals. The revenues generated at Willow Grove Park must be used to offset capital improvements, repairs, utility costs and maintenance costs. Revenues cannot be used for other purposes within the City.

Condition
Presently, the Willow Grove Park Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

Recommendation
The projected revenue for FY 2018-19 is $110,000 and is based on historical numbers and is dependent on fees generated from park use. Authorized expenditures are $137,933 for improvements to the entrance kiosk, security cameras, campsite improvements, addition of part-time equivalent temporary seasonal worker to address increased workload, security costs during certain holidays, and the purchase of a zero-turn mower for use at the park.

WILLOW GROVE PARK FUND	Actual	Budget	Projected	Proposed
	FY16-17	FY17-18	FY17-18	FY18-19
Revenues				
Fees - Willow Grove Park	103,479	115,000	110,000	110,000
Interest Income - Special Revenue DFS	241	-	640	-
Total Revenues	103,720	115,000	110,640	110,000
Expenditures				
Salaries-Full Time	-	-	5,284	13,000
Overtime	-	-	-	500
FICA/Medicare Tax	-	-	-	995
Unemployment Tax	-	-	-	162
Worker's Compensation	-	-	-	877
Physicals & Evaluations	-	-	-	100
Contractual Services				
Legal Services	-	-	5,226	4,000
Security	-	-	8,400	8,400
Hazmat Cleanup			23,723	
Maintenance				
Park Maintenance	36,660	22,000	40,500	35,000
Capital Outlay				
Capital Outlay-Park Improvements		80,000	5,500	49,600
Capital Outlay-Vehicles		-	-	10,300
Transfers				
Transfer to General Fund	30,279	15,000	15,000	15,000
Total Expenditures	66,939	117,000	103,633	137,933
Net Change in Fund Balance	36,781	(2,000)	7,007	(27,933)
Fund Balance, Beginning	(3,446)	33,335	33,335	40,341
Fund Balance, Ending	$ 33,335	$ 31,335	$ 40,341	$ 12,408

COMPONENT UNITS OF GOVERNMENT

The City of Lake Dallas has one Component of Unit of Government Fund, the Lake Dallas (Type B) Community Development Corporation (CDC). The main source of revenue for this fund is a special one-half (1/2) cent sales tax allocation, which was approved by the voters and went into effect in 2003. The CDC is governed by a board of directors. The CDC develops and submits its own budget to the City, for consideration and approval by the City Council. The projected revenue for FY 2018-19 is $332,500 and is based on historical numbers and are dependent on sales tax collections. Authorized expenditures are $322,582 to cover operational cost and commitments, including $201,131 in debt service payments and $72,000 in transfers to the General Fund.

COMMUNITY DEVELOPMENT CORP	**Actual FY16-17**	**Budget FY17-18**	**Projected FY17-18**	**Proposed FY18-19**
4B Sales Tax	390,059	312,500	327,500	327,500
Interest Income - 4B	3,756	2,500	6,000	5,000
Total Revenue	393,815	315,000	333,500	332,500
Expenditures				
Contract Labor	-	-	-	-
Office Supplies	48	50	-	-
Special Events	-	-	-	-
Advertising	-	300	-	-
Travel & Training	1,198	3,000	3,000	2,000
Dues & Memberships	100	100	150	150
Flowers/Gifts/Plaques	-	-	32	-
Subscriptions & Publications	-	-	-	-
Utilities	-	12,500	10,000	10,000
Accounting & Auditor	2,750	3,000	2,750	3,000
Legal Services	-	-	3,000	3,000
Engineering	-	15,000	-	-
Consultants & Professionals	-	-	-	-
Downtown Development	100,000	80,000	81,560	-
CDC Downtown BIG Grants	-	20,000	-	15,000
Keep Lake Dallas Beautiful	-	-	-	-
Bank Fees	-	-	-	2,000
Park Maintenance	10,854	-	-	-
Capital Outlay-CDC Projects	26,300	40,000	-	14,300
Transfer to General Fund	-	24,450	24,450	-
Transfer to General Fund Parks & Admin	72,000	72,000	72,000	72,000
Transfer to Debt Service Fund	148,966	209,480	219,273	201,132
Total Expenditures	362,215	479,880	416,215	322,582
Net Change in Fund Balance	31,599	(164,880)	(82,715)	9,918
Fund Balance, Beginning	487,158	518,758	518,758	436,043
Fund Balance, Ending	$ 518,758	$ 353,878	$ 436,043	$ 445,961
CDC Debt Service Fund Trf:	**Principal**	**Interest**	TOTAL	
2009 CO (100%)	55,000	31,738	86,738	
2012 GO REF (28.75%)	41,688	2,306	43,994	
2018 GO REF	55,588	14,812	70,400	
	152,276	48,856	201,132	

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvements Program (CIP) has been updated and is included below. The FY 2018-19 recommended projects total $349,401 including: a replacement vehicle for Police; a replacement truck, a zero-turn mower and a new office building for Public Works; security enhancements to the Library; phase II of the fence replacement and an air conditioner replacement at Animal Services; a new tennis court screen and replacement of park picnic tables and benches for Parks; and a roof replacement, an air conditioner replacement and security door enhancements of City Hall. These recommended projects will address the city's goals of maintaining building, parks and infrastructure needs.

VEHICLE REPLACEMENT PLAN

2018 - 2023

Year	Make	Model	VIN #	Mileage	Unit #	Dept.	Estimated Replacement Costs					NOTES
							FY 2018-2019	FY 2019-2020	FY 2020-2021	FY2021-2022	FY 2022-2023	
2017	Ford	F250	1FT7X2B63HEE17635	2580		PW						Replace 2023 or 2024
2016	Ford	F550 Dump Truck	1FDUF5GT9GEC58023	2236		PW						Replace 2028
2010	Ford	F150	1FTVX1CV4AKB68647	46585		PW				$35,000		
2006	Ford	F250	1FTNF20506ED30132	61320		PARKS		$40,000				Replace with Utility Bed Truck
2006	Ford	F150	1FTRF12W36NA34331	46438		PW		$35,000				Repurpose to Code Enforcement
1992	GMC	Top Kick Dump Truck	1GDL7H1PXNJ515622	15077		PW			$50,000			
2004	Ford	F150	2FTRX17W54CA53973	73407		PW	$35,000**					
1999	Ford	F150	1FTRF17W2XKA78350	71593		Code	$35,000					
2007	Dodge	Durango	1D8HD38P67F551245	138694		Admin			$35,000			Replace with passenger van
2012	Dodge	Charger	2C3CDXAT0CH262026	N/A	320	PD	$40,000					Replace 2018 due to hail damage
2013	Dodge	Charger	2C3CDXAT2DH617831	57572	330	PD	$40,000**					Repurpose to CID - See Comment
2015	Dodge	Charger	2C3CDXAT6FH778816	22753	351	PD		$40,000				
2015	Dodge	Charger	2C3CDXAT6FH778815	49009	352	CID				$40,000		See Comment Notes
2015	Dodge	Charger	2C3CDXAT6FH778817	7307	353	PD						SRO - Replaced 2025
2015	Chevrolet	Silverado	1GB2CUEG0FZ526747	10523	354	AS			$60,000			
2017	Ford	Explorer	1FM5K8AR0HGD58421	8428	371	PD					$40,000	
2017	Ford	Explorer	1FM5K8AR2HGD58422	9573	372	PD					$40,000	
2017	Ford	Explorer	1FM5K8AR4HGD58423	5917	373	PD					$40,000	
2017	Ford	Explorer	1FM5K8AR4HGD58424	9305	374	PD						Replace 2023
2017	Ford	Explorer	1FM5K8AR4HGD58425	11740	375	PD						Replace 2023
1990	Chevrolet	Command Van	1GBJ6T1G6LV108845	122854	301	PD						
2014	John Deere	Zero Turn Mower				PW	**$10,300					
2014	John Deere	Zero Turn Mower				PW	$10,300					WGP - Keep as back up
2015	John Deere	Zero Turn Mower				PW		$10,300				
2015	John Deere	Zero Turn Mower				PW			$10,300			
2015	JCB	Backhoe Tractor				PW						Estimated 2025-26 Replacement
2015	Bobcat	Skid Steer S550				PW						Estimated 2026-27 Replacement
n/a	n/a	Bucket Truck				PW	**$40,000					*Proposed Purchase
						TOTAL	**$85,300**	**$125,300**	**$155,300**	**$75,000**	**$120,000**	
							****UNFUNDED****					

Facilities 5-Year Capital Improvement Plan						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
City Hall	$48,000	$26,500	$30,000	$20,000	$20,000	
Library	$7,200	$12,500	$8,000	$0	$15,000	
Animal Shelter	$18,000	$18,000	$18,000	$0	$0	
Public Works Yard	$23,000	$15,000	$40,000	$0	$0	
Fire Station	$0	$8,000	$0	$0	$8,000	
Old City Hall	$0	$8,000	$0	$8,000	$0	
TOTAL	**$96,200**	**$88,000**	**$96,000**	**$28,000**	**$43,000**	

Facilities 5-Year Capital Improvement Plan						
City Hall						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	NOTES
Roof Replacement	$40,000					$61,796 remaining in insurance claim money
Foundation inspection/repairs	*	*				* Needs inspection could need significant repair work
Replair/replace community room floor		$10,000				Will not be done until foundation issue fixed
Door security implementation	$8,000					Paid for from Court Security Fund
Kitchen removal			$15,000			Will need further discussions
Parking lot sealed and re-striped		$6,000				
AC Units (6) installed 2011				$20,000	$20,000	
AC Units (2) installed 2002	$8,000	$8,000				
AC Units (1) installed 2003			$7,000			Smaller Unit
AC Units (1) installed 2018						Estimated replacement in 2030
Flooring in PD	** $5,500					We already have the tile this is installation cost
Remodel jail into property/evidence room	** $6,500					Work began in FY17-18
Carpet			$8,000			
Paint building		$2,500				This estimate is based on staff doing the work
TOTAL	**$68,000**	**$26,500**	**$30,000**	**$20,000**	**$20,000**	
	UNFUNDED					

Facilities 5-Year Capital Improvement Plan						
Library						
Capital Project	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Notes
New front door facing Shady Shores	*					* Will be done in FY17-18
Door to Director's office	2,000					
Door to Main office entry	2,000					
Seal and Stripe front parking		4,500				
AC unit replacement (2)		8,000	8,000			
Carpet/Flooring					15,000	
Cameras	3,200					
TOTAL	**$ 7,200**	**$ 12,500**	**$ 8,000**	**$ -**	**$ 15,000**	

Facilities 5-Year Capital Improvement Plan						
Animal Shelter						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**Notes**
New fence	$10,000	$10,000				Project began in FY 2017-18, will phase in
Expanded parking			$10,000			
Drainage corrections in dog pens	*					*Working on materails cost , but estimate is based on staff doing the work
AC Unit (3) installed 2008	$8,000	$8,000	$8,000			
Freezer						Installed in 2008, waiting on resultes of diagnostic before deteremining replacement schedule
TOTAL	**$18,000.00**	**$18,000.00**	**$18,000.00**	**$0.00**	**$0.00**	

Facilities 5-Year Capital Improvement Plan						
Public Works Yard						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**Notes**
New building	$15,000					Debt Service
New fence and gate			$40,000			
Concrete storage bins		$15,000				
Site Plan/Engineering	$8,000					
Total	**$23,000**	**$15,000**	**$40,000**	**$0**	**$0**	

Facilities 5-Year Capital Improvement Plan						
Fire Station						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**Notes**
Bay ceiling tiles need to be replaced	$1,500 **					Bucket truck rental needed
RFP siding in bay - falling off						
Interior Painting						
Kitchen cabinets replacement						
Bricks on front of station						
Shower leaks						
Bathroom tiles						
Watch office countertops						
Drywall repairs behind washer						
AC (2) installed 2009	$8,000 **	$8,000				
AC (1) installed 2014					$8,000	
AC (1) installed 2016						Estimated Replacement 2026
Total	**$9,500**	**$8,000**	**$0**	**$0**	**$8,000**	
	UNFUNDED					

Facilities 5-Year Capital Improvement Plan						
Old City Hall						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**Notes**
AC Unit - Installed 2000		$8,000				
Ac Unit - Installed 2010				$8,000		
Roof						
Total	0	$8,000	0	$8,000		

Parks 5-Year Capital Improvements Plan						
Capital Projects	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**NOTES**
City Park	$10,000.00	$4,700.00	$70,000.00	$0.00	$0.00	
River Oaks Park	$800.00	$3,000.00	$0.00	$0.00	$0.00	
Community Park	$3,500.00	$15,000.00	$10,000.00	$0.00	$0.00	
Thousand Oak Park		$2,000.00	$0.00	$10,000.00	$70,000.00	
Total	**$14,300.00**	**$24,700.00**	**$80,000.00**	**$10,000.00**	**$70,000.00**	
Willow Grove Park	**$49,600.00**	**$67,000.00**	**$36,000.00**	**$50,000.00**	**$52,000.00**	

Parks 5-Year Capital Improvements Plan City Park						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**NOTES**
Install Field Lighting (work with local sport assc)						
Grade Soccer Fields (work with local sport assoc)						
Adding Wind Screens for Tennis Courts	$10,000					
Add Security Cameras for Concession Stand		$2,500				
Add Security Cameras for Restrooms		$2,200				
Concrete Walking Trail around Park			$70,000			
Stage/Ampitheater						
Parking Lot Sealing and Stripping						
Trees						
Total	**$10,000**	**$4,700**	**$70,000**	**$0**	**$0**	

Parks 5-Year Capital Improvements Plan River Oaks Park						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**NOTES**
Add Additional Trees		$3,000				
Replace Park Bench	$800					
Total	**$800**	**$3,000**	**$0**	**$0**	**$0**	

Parks 5-Year Capital Improvements Plan						
Community Park						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**NOTES**
New Picnic Tables	$800					
New Garbage Receptacles	$1,500					
New Park Benches	$1,200					
Install Additional Parking		$15,000				
Add Security Cameras	$2,500 **					
Walking Path						
Playground Replacement			$10,000			
Total	**$6,000**	**$15,000**	**$10,000**	**$0**	**$0**	
	NOT FUNDED					

Parks 5-Year Capital Improvements Plan						
Thousand Oak Park						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**Notes**
Replace Thousand Oak Park Sign		$2,000				
Install concrete Walking Tail				$10,000		
Playset/Rec. Facility for Park					$70,000	
Total	**$0**	**$2,000**	**$0**	**$10,000**	**$70,000**	

Parks 5-Year Capital Improvements Plan						
Willow Grove Park						
Capital Project	**FY 2018-2019**	**FY 2019-2020**	**FY 2020-2021**	**FY 2021-2022**	**FY 2022-2023**	**NOTES**
Repair Lights		$30,000				
Add Parking	$6,000	$6,000				
Replace Bollards	$4,000	$4,000				
Repair/Replace Fishing Pier				$50,000		
Improve RV Campsite Surface	$2,000	$2,000	$2,000			
Add Additional Picnic Tables		$4,000	$4,000			
Add Additional Garbage Cans	$2,000					
Install Electricity to Pavilion		$11,000				
New Kiosk/Gate	$20,000					
Entrance Monument			$30,000			
Concrete Walking Trail					$45,000	$45,000 additional will be needed in FY 2023-24
Install Additional Camera System	$5,600	$10,000				
Repair Bird Viewpoint					$7,000	
Purchase Mower	$10,000					
Install water hydrant at Pavilion						
Total	**$49,600**	**$67,000**	**$36,000**	**$50,000**	**$52,000**	

AGENDA ITEM 8

CITY COUNCIL
AGENDA MEMO

Prepared By: John Cabrales Jr, City Manager **September 13, 2018**

Adoption of the Tax Rate for the year 2018

DESCRIPTION:

Consider adoption of an ordinance of the City of Lake Dallas, Texas, levying the ad valorem property tax of the City of Lake Dallas, Texas, for the year 2018, on all taxable property within the corporate limits of the city on January 1, 2018, and adopting a tax rate of $0.661750 per $100 of assessed valuation for 2018; and providing revenues for payment of current municipal maintenance and operation expenses and for payment of interest and principal on outstanding City of Lake Dallas debt.

BACKGROUND INFORMATION:

The proposed tax rate of $0.661750 per $100 of assessed valuation is used to fund the FY 2018-19 Budget. This proposed tax rate remains the same as the prior year, but is above the effective rate of $0.627628. Of the proposed tax rate, $0.569128 will be applied to fund maintenance and operations in the General Fund and $0.092622 will be applied to fund tax-supported debt (Interest and Sinking).

FINANCIAL CONSIDERATION:

The FY 2018-2019 Adopted Budget will generate approximately $205,768 or 7.10 percent more in property tax revenue than FY 2017-2018. Of this amount, $27,727 is tax revenue related to additional value from new construction over the past year.

RECOMMENDED MOTIONS:

Because the tax rate will be above the Effective Rate, state law requires the motion adopting the ordinance read as follows:

"I move that the property tax rate be increased by the adoption of a tax rate of $0.661750, which is effectively a 7.10% percent increase in the tax rate and, therefore, I further move that Ordinance No. 2018-30 be approved."

ATTACHMENT(S):

1. Ordinance

CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2018-30

AN ORDINANCE OF THE CITY OF LAKE DALLAS LEVYING THE AD VALOREM TAXES FOR THE YEAR 2018 (FISCAL YEAR 2018-19) AT A RATE OF $0.661750 PER ONE HUNDRED DOLLARS ($100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE DALLAS AS OF JANUARY 1, 2018, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF LAKE DALLAS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, assessments and renditions of all taxable property in the City of Lake Dallas have been made for the year 2018 by the Denton Central Appraisal District; and

WHEREAS, the City Council has approved Ordinance No. 2018-29 adopting the City's annual budget for fiscal year 2018-2019; and

WHEREAS, the City Council has determined that a total tax rate of $0.661750 per $100.00 assessed valuation should be adopted in order to provide funds necessary for the operations and maintenance obligations of the City and to fund required debt payments; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

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

SECTION 1. There be and is hereby levied for the tax year 2018 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Lake Dallas, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of $0.661750 on each one hundred dollars ($100) assessed valuation of taxable property, which shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenditures of the municipal government of the City of Lake Dallas, a tax of $0.569128 on each one hundred dollars ($100) assessed value on all taxable property within the City.

(b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Lake Dallas, not otherwise provided for, a tax of $0.092622 on each one hundred dollars ($100) assessed value of taxable property within the City of Lake Dallas, and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.83% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $10.21.

SECTION 3. All ad valorem taxes shall become due and payable on October 1, 2018, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2019. There shall be no discount for payment of taxes prior to February 1, 2019. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

(a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

(b) Provided, however, a tax delinquent on July 1, 2019, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2018 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2018 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2018 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 4. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. All Ordinances of the City of Lake Dallas in conflict with the provisions of this Ordinance be, and the same are hereby, repealed and all other provisions of the Ordinances of the City of Lake Dallas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 5. 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 thereof decided to be unconstitutional, illegal or invalid.

SECTION 6. This Ordinance shall take effect immediately from and after its passage, as the law and City Charter in such cases provide.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Megan Ray, Councilmember - Place 1		
Kathy Brownlee, Councilmember-Place 2		
Cheryl McClain, Councilmember – Place 3		
Charlie Price, Councilmember – Place 4		
Andi Nolan, Councilmember –Place 5		

WITH ___ VOTING "AYE" AND ___ VOTING "NAY", AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE NO. 2018-30 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 13TH DAY OF SEPTEMBER, 2018.

ATTEST:

____
Codi Delcambre, City Secretary

APPROVED:

____
Michael Barnhart, Mayor

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney

AGENDA ITEM 9

CITY COUNCIL
AGENDA MEMO

Prepared By: John Cabrales Jr, City Manager **September 13, 2018**

Ratification of the Adoption of the Fiscal Year 2018-19 Budget

DESCRIPTION:

Consider the adoption of a resolution of the City of Lake Dallas, Texas, ratifying the property tax revenue increase reflected in the Fiscal Year 2018-2019 Budget.

BACKGROUND INFORMATION:

Chapter 102 of the Local Government Code (LGC) requires certain actions be taken when the adoption of a budget will require raising more revenue from property taxes than in the previous year, even if that amount is only $1.00. Specifically, Texas Local Government Code Sec. 102.007(c) states:

"Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law."

While the property tax rate will remain the same from last year, the overall tax dollars will increase. The increase is reflective of a 7.10 percent increase in valuation, including $27,727 in new value added to the tax base.

FINANCIAL CONSIDERATION:

The FY 2018-2019 Annual Budget will generate approximately $222,104 or 9.07 percent more in property tax revenue than the prior year.

RECOMMENDED MOTION:

I move to approve Resolution "ratifying the tax increase reflected in the budget" as required by Local Government Code 102.007(c).

ATTACHMENT(S):

1. Resolution

CITY OF LAKE DALLAS, TEXAS
RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE 2018-19 FISCAL YEAR BUDGET; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Texas Local Government Code §102.007(c) requires that adoption of a budget that raises more property tax revenue than was generated the previous year requires a record vote of the City Council to ratify the property tax increase reflected in the budget in addition to and separate from the record votes to approve the ordinance adopting the annual budget and the ordinance adopting the tax rate for the current tax year; and

WHEREAS, the City Council has approved Ordinance No. 2018-29 adopting the 2018-19 fiscal year budget, which will require raising more revenue from property taxes than last year's budget; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, desires to ratify the property tax increase reflected in Ordinance No. 2018-30 approving the 2018-19 Fiscal Year Budget.

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

SECTION 1. The property tax increase reflected in the 2018-19 Fiscal Year Budget and approved pursuant to Ordinance 2018-29 is hereby ratified.

SECTION 2. This Resolution shall take effect immediately from and after its passage.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS RESOLUTION, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Megan Ray, Councilmember - Place 1		
Kathy Brownlee, Councilmember-Place 2		
Cheryl McClain, Councilmember – Place 3		
Charlie Price, Councilmember – Place 4		
Andi Nolan, Councilmember –Place 5		

WITH ___ VOTING "AYE" AND ___ VOTING "NAY," THIS RESOLUTION WAS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 13TH DAY OF SEPTEMBER, 2018.

ATTEST:

____
Codi Delcambre, City Secretary

APPROVED:

____
Michael Barnhart, Mayor

APPROVED AS TO FORM:

____
Kevin B. Laughlin, City Attorney