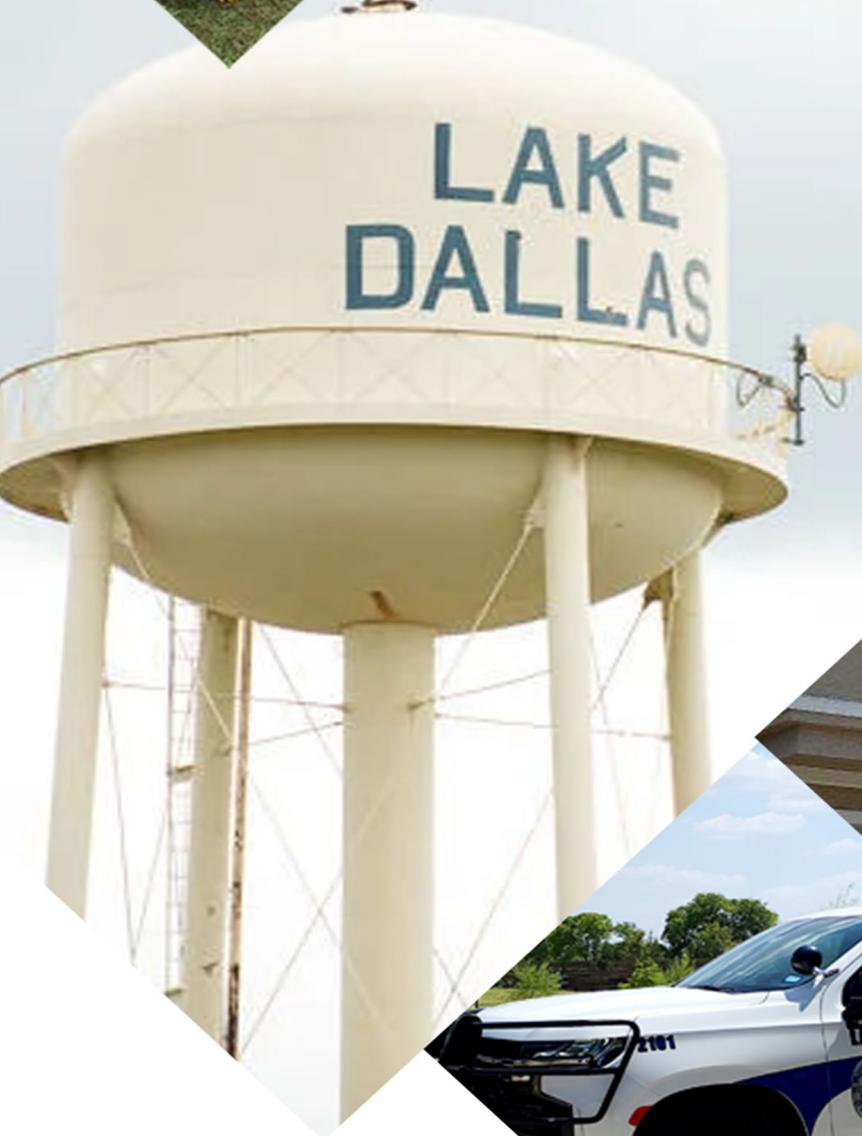




Lake Dallas
T E X A S



**ANNUAL
BUDGET**

**FISCAL YEAR
2024 -2025**

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Adopted Ordinance

CITY OF LAKE DALLAS, TEXAS

ORDINANCE NO. 2024-08

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND CATEGORY APPROPRIATIONS FOR EACH FUND AND DEPARTMENT, PROJECT AND ACCOUNT; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR INTER-FUND TRANSFERS; PROVIDING FOR INVESTMENT OF CERTAIN FUNDS; PROVIDING FOR FISCAL AND BUDGETARY POLICY GUIDELINES; 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 Budget Estimate of expenditures and revenues of all city departments, activities and offices for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“the FY 2024-2025 Budget”), and

WHEREAS, the proposed FY 2024-2025 Budget has been filed with the City Secretary of the City of Lake Dallas as required by law; and

WHEREAS, notice of a public hearing upon the proposed FY 2024-2025 Budget has been duly and legally posted or published as required by law; and

WHEREAS, said public hearing was held on September 12, 2024, and whereon full and final consideration was given the proposed FY 2024-2025 Budget; and

WHEREAS, the City Council of the City of Lake Dallas, Texas, has determined that the proposed FY 2024-2025 Budget will be sufficient to provide the needed services to Lake Dallas residents.

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, 2024, and ending September 30, 2025, the FY 2024-2025 Budget heretofore prepared by the City Manager and submitted to the City Council for its consideration and approval, said Budget for the different funds of the City of Lake Dallas are hereby fixed as follows:

Fund Title	FY2023-2024 Budget
General Fund	\$6,758,111
Debt Service	\$812,247
Community Development Corporation	\$433,415
Street Maintenance	\$794,000
Hotel Occupancy Tax	\$72,453
Court Technology	\$0
Court Security	\$2,300
LEOSE Training	\$1,200
Child Safety	\$17,000
Juvenile Case Management	\$0
Drug Seizure	\$50
Kids N Cops	\$14,000
Willow Grove Park	\$125,620
Animal Rescue	\$5,000
Library Donations	\$1,000
Park Improvement	\$0
VAWA Grant	\$0
The Coronavirus SLFRF Fund	\$1,580,405
Stormwater Drainage	\$207,083
Trunk or Treat	\$2,550
Light Up the Season	\$8,500
Opioid Abatement Fund	\$0
Tree Preservation Fund	\$0
General Capital Projects	\$532,626
Total	\$11,367,560

The above said budget is hereby approved for a total of \$11,367,560 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 funds of the Government of the City of Lake Dallas, together with the various activities and improvements as set forth in said FY 2024-2025 Budget, and expenditures under these appropriations shall not exceed the approved fund budget unless and until the budget shall be amended by a Council-approved budget amendment, and further the expenditures shall be in accordance with the uses and purposes of the respective funds, as provided for in said FY 2024-2025 Budget. The City Manager is hereby authorized to make expenditures under this FY 2024-2025 Budget, without budget amendment, which exceed specific line items within each fund.

SECTION 2. The Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, approved herein, is on file in the City Secretary Office.

SECTION 3. The expenditures during the fiscal year beginning October 1, 2024, and ending September 30, 2025, shall be made in accordance with the FY 2024-2025 Budget approved by this ordinance unless otherwise authorized by duly enacted ordinance of the City of Lake Dallas.

SECTION 4. The City Manager be and is hereby authorized in accordance with the provisions of Section 6.17 of the City Charter to approve expenditures up to the amount set forth in the financial policies adopted by the City Council, with any expenditure over such amount requiring the approval of the City Council.

SECTION 5. The City Manager be and is hereby authorized to make interfund transfers in accordance with budgeted appropriations during the fiscal year.

SECTION 6. The City Manager and/or the designated Investment Officer is authorized to invest idle funds, whether operating funds or bond funds in accordance with the City’s Investment Policy as prescribed by the Public Funds Investment Act.

SECTION 7. The administration and execution of said budget for fiscal year beginning October 1, 2024, and ending September 30, 2025, shall be subject to certain fiscal and budgetary policies as adopted by the City Council.

SECTION 8. This Ordinance shall take effect immediately from and after approval.

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

	Aye	Nay
Stephen Wohr, Councilmember - Place 1		
Kristy Bleau, Councilmember - Place 2		
Rick Lewelling, Councilmember - Place 3		
Rudy Glynn Vrba, Councilmember - Place 4		
Randy Evans, Councilmember - Place 5		

WITH ___ VOTING “AYE” AND ___ VOTING “NAY,” THIS ORDINANCE NO. 2024-08 WAS PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 17th DAY OF SEPTEMBER 2024.

APPROVED:

Andi Nolan, Mayor

ATTEST:

Codi Delcambre, TRMC, City Secretary

APPROVED AS TO FORM:

Joe Gorfida, Jr., City Attorney

Fiscal Year (FY) 2024-25 Budget

Submitted to: The Mayor and City Council on September 12, 2024

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

The proposed tax rate will generate a total of \$4,339,311 property tax revenues for FY2024-25 which is an increase of \$130,653 or 3.10%, and of that amount, \$54,479 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Rate Comparison

	Fiscal Year 2023 - 2024	Fiscal Year 2024 – 2025
Property Tax Rate	.528023	.518852
No New Revenue Rate	.496075	.501872
Voter Approval Rate	.528023	.518852
Debt Tax Rate	.059224	.057136

Municipal Debt Obligation supported by property tax: \$577,125

Prepared by:

Tom Muehlenbeck
Interim City Manager

Van Vaughan
Finance Director

Codi Delcambre
City Secretary

Elected Officials

Andi Nolan, Mayor
anolan@lakedallas.com
Term expires May 2025

Stephen Wohr, Council Member Place 1
swohr@lakedallas.com
Term expires May 2027

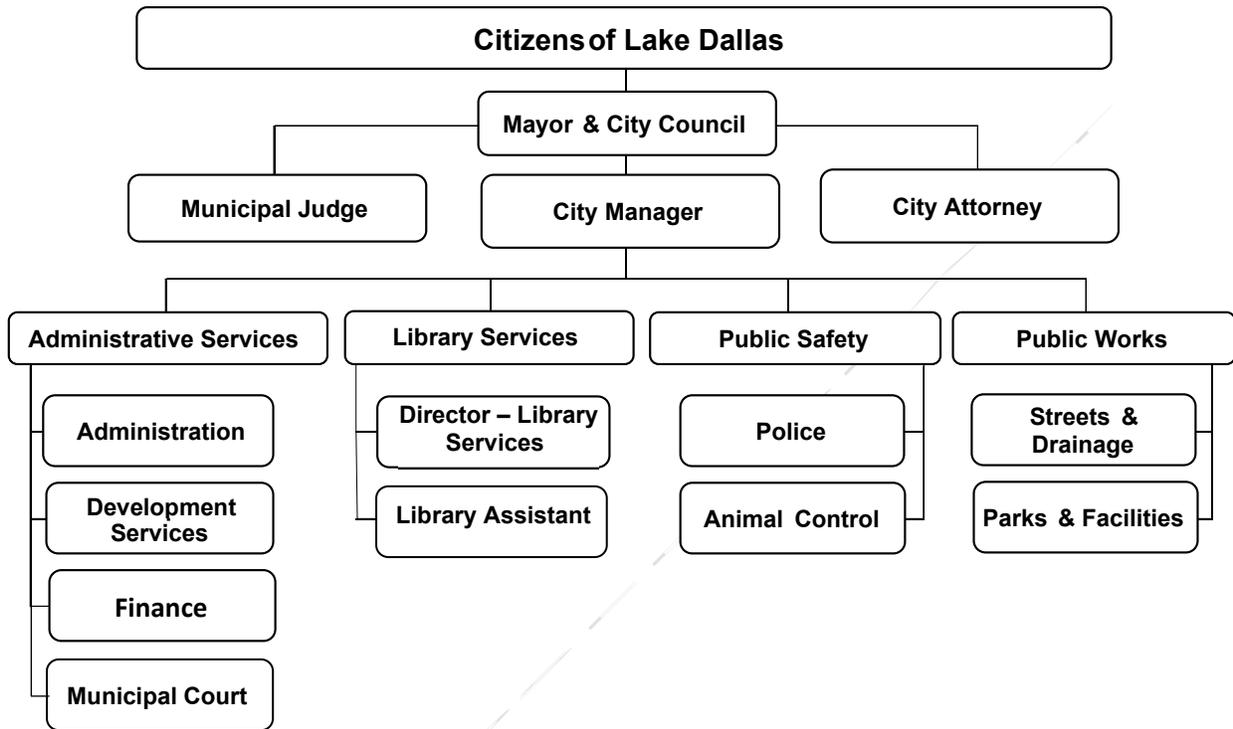
Kristy Bleau, Council Member Place 2
kbleau@lakedallas.com
Term expires May 2025

Rick Lewelling, Council Member Place 3
cmclain@lakedallas.com
Term expires May 2027

Rudy Glynn Vrba, Council Member Place 4
rvrba@lakedallas.com
Term expires May 2025

Randy Evans, Council Member Place 5
revans@lakedallas.com
Term expires May 2027

Organizational Chart for FY 2023-24



Boards, Commissions, & Committees

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 because 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.



August 5, 2024

Honorable Mayor and City Council,

As required by Charter, I am enclosing the proposed 2024-2025 Annual Budget. The proposed budget looks forward to many positive opportunities Lake Dallas will experience in the next fiscal year. As you are aware, the budget is our roadmap for the next twelve months and is based on best estimates of revenues and expenditures. The budget is balanced and continues the policy of funding capital outlay in the amount of \$171,660 from no more than one-half of the previous year's unencumbered ending balance.

The proposed property tax rate for the 2024-2025 fiscal year is 0.518852. While this is a reduction from the previous fiscal year, citizens can expect tax bills to increase due to the increase in property values and to support the operating budget. The total tax levy increases on all properties increases revenues \$130,653 or 3.10%.

A major change in this budget is the privatization of Animal Control facilities. This savings of approximately \$200,000 will fund additional road construction and an additional 1% cost of living adjustment for city employees. The budget, therefore, will provide for a 4% cost of living allowance including adjustments that moves our pay schedule in a more competitive direction. The proposed budget calls for the elimination of Animal Control as a department. The Street Maintenance Sales Tax had accumulated approximately an \$800,000 balance. We have recommended continuing work on the roadway system and requested an appropriation of \$794,000 for this activity.

Important staffing positions have been filled in the current fiscal year. As of this date, we are still understaffed by two positions in the Police Department, one position in the Parks Department, and two positions in Administration.

The debt service tax levy will need to be increased in the next fiscal year due to 1) transfers from the General Fund to Debt Service fund that were greater than needed to meet debt services requirements, 2) a potential principal or interest payment on the suggested \$6 million bond issuances for the reconstruction of South Shady Shores Road.



The COVID funds should be depleted in the new fiscal year with the purchase of new software packages for finance, purchasing, court, security, and equipment for streaming Council meetings.

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

Property value increases are slowing, causing greater pressures on other revenue sources such as sales tax. This source of income is only limited by the total amount of retail business conducted in Lake Dallas. While we are proud of the existing retail business contributing to the sales tax, emphasis must be placed on the expansion of this revenue. Steps in 2023-2024 have already been taken through the work of the Community Development Corporation. As commendable as this is, more work needs to be done to expand the retail tax base.

Let me thank the City Council for guidance and direction on the foundation of this budget. Staff has done a tremendous job in developing cost figures and program suggestions. Lake Dallas will be well served next year with this budget as a guiding document.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Tom Muehlenbeck", written in a cursive style.

Tom Muehlenbeck
Interim City Manager

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 2024-25 Budget is separated into four different funds, with its own revenue source and fund expenditures. These funds are also classified by fund group: General Fund, Debt Service (I&S) Fund, Special Revenue Funds and Component Unites of Government Funds.

Budget Basis

The budget for the General, Debt Service, Special Revenue Funds and Community Development Corporation is 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.

Summary of all Funds

Fund	Estimated Fund Balance 9/30/2024	Adopted Budget Revenues FY2025	Adopted Expenditures FY2025	Estimated Fund Balance 9/30/2025
General Fund	4,156,635	6,586,451	6,758,111	3,984,975
Debt Service	771,550	726,759	812,247	686,062
Community Development Corp.	563,422	504,000	433,415	634,007
Street Maintenance	818,529	280,000	794,000	304,529
Hotel Occupancy Tax	269,206	53,000	72,453	249,753
Court Technology	13,288	3,000	-	16,288
Court Security	70,504	2,630	2,300	70,834
LEOSE Training	3,964	1,201	1,200	3,965
Child Safety	23,144	10,200	17,000	16,344
Juvenile Case Management	191,517	3,040	-	194,557
Drug Seizure	2,591	110	50	2,651
Kids N Cops	8,430	5,900	14,000	330
Willow Grove Park	242,825	121,000	125,620	238,205
Animal Rescue	8,170	1,100	5,000	4,270
Library Donations	25,662	7,100	1,000	31,762
Park Improvement	2,522	50	-	2,572
VAWA Grant	(0)	-	-	(0)
The Coronavirus SLFRF Fund	1,530,405	50,000	1,580,405	0
Stormwater Drainage Fund	439,350	209,000	207,083	441,267
Trunk or Treat Fund	549	3,310	2,550	1,309
Christmas Event Fund	4,182	8,500	8,500	4,182
Opioid Abatement Fund	8,085	50	-	8,135
Tree Preservation Fund	8,408	50	-	8,458
General Capital Projects	623,626	10,000	532,626	101,000
Total	9,786,563	8,586,452	11,367,560	7,005,455

General Fund

Fund Description

The General Fund reflects the City's general service operations. The General Fund is the largest governmental fund and accounts for most of the financial resources of the general government. General Fund revenues include property tax, sales tax, licenses and permits, service charges and other types of revenue. The General Fund usually includes most of the basic operating services, such as fire and police protection, development services, street maintenance, library, parks and recreation and general government administration. The General Fund's two major revenue sources are sales and ad valorem taxes.

Fund Narrative

During the budget process, the General Fund usually receives the most scrutiny from city staff, the city council, and the public. The attention is deserved because the General Fund reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits. The following narrative reports the major aspects of the General Fund budget for both the concluding and new fiscal year. Operational accomplishments and goals are reported in the department narratives.

Concluding Fiscal Year Performance

Revenues for FY2024 are estimated to be \$6,633,138. This is an increase of \$128,599 or 2% compared to the adopted budget. The amount represents an increase of \$472,874 or 7.7% above the FY2023 actual revenues. Revenues collected from property and sales taxes are expected to be slightly below the budgeted amounts. Expenditures are expected to total \$5,820,778 in FY2024. Taking into consideration the decline in expenditures trending below budget, the ending fund balance is estimated to be \$4,156,635 which is \$686,094 (19.8%) above the adopted budget.

FY2024-2025 Budget Narrative

There are two components that make up the City's ad valorem tax rate of \$0.518852 per \$100 of appraised value: operations & maintenance (\$0.461716) and debt service (\$0.057136). A tax rate of \$0.461716 is levied to generate revenues to fund the operations and maintenance activities budgeted in the General Fund. The revenue generated from this portion of the tax rate will increase in FY2025 to \$3,867,851. Sales taxes trends indicate a 6.3% increase in FY2025 for an additional \$90,314. Licenses and Permits are anticipated to modestly increase as minimal new residential development are anticipated at this time. Expenditures will increase to \$6,758,111 (5.3%) due to rising personnel service expenses. Fund balance at the end of the fiscal year is estimated at \$3,984,975 which is approximately \$551,962 higher than FY2024 budgeted amount. The estimated fund balance at the end of FY2025 is approximately 59% of total expenditures which is above the established 25% reserve policy.

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 significant to the City requires available but unencumbered funds. In the past, the Council has expressed an intent to maintain

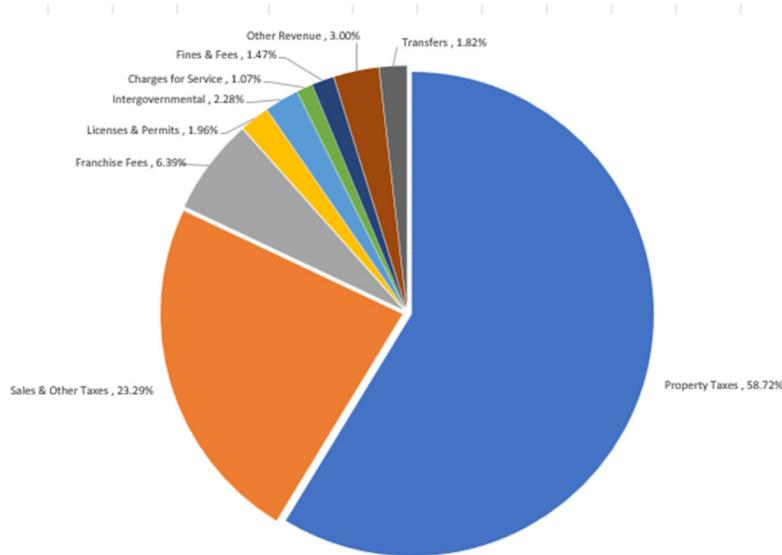
a level of unassigned fund balance in the general fund equal to 25 percent of the fund’s operating expenditures. For FY 2024-25 that would require approximately \$1,689,528 in the fund balance. The estimated total reserve balance at the end of FY2024 is \$4,156,635 and the estimated reserve fund balance equal to 25% of general fund expenditures for FY24 is \$1,455,194. The table below provides a listing of the ending reserve fund balances for the previous fiscal year, budgeted and projected ending fund balance for FY2024, and the proposed ending fund balance for FY2025. 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.

General Fund Budget Summary				
	Actual FY 2023	Budget FY 2024	Estimated FY 2024	Proposed FY 2025
Fund Balance, Beginning	3,012,302	3,344,274	3,344,274	4,156,635
Revenues				
Property Taxes	3,485,157	3,686,480	3,680,000	3,867,851
Sales & Other Taxes	1,396,052	1,399,000	1,443,686	1,534,000
Franchise Fees	472,547	421,000	384,654	421,000
Licenses & Permits	147,019	107,100	123,484	128,800
Intergovernmental	73,469	149,899	150,000	150,000
Charges for Service	96,327	77,560	84,502	70,500
Fines & Fees	158,421	162,500	126,249	96,800
Other Revenue	231,272	98,000	520,565	197,500
Transfers	100,000	403,000	120,000	120,000
Total General Fund Revenues	6,160,264	6,504,539	6,633,138	6,586,451

General Fund Budget Summary				
	Actual FY 2023	Budget FY 2024	Estimated FY 2024	Proposed FY 2025
Administration	2,719,615	2,386,972	2,621,787	2,712,437
Animal Services	209,115	268,206	291,818	10,909
City Council	11,935	8,795	6,175	22,250
Development Services	236,332	290,811	232,460	312,280
Events	32,664	30,000	28,882	33,499
Library	74,508	163,912	53,982	144,926
Municipal Court	128,638	134,412	110,342	128,228
Parks & Facilities	35,637	108,918	59,307	127,265
Police	1,942,423	2,454,142	1,991,584	2,526,805
Streets & Drainage	437,425	569,632	424,442	739,512
Total General Fund Expenditures	5,828,292	6,415,800	5,820,778	6,758,111
Annual Surplus/Deficit	331,972	88,739	812,361	(171,660)
Fund Balance, Ending	3,344,274	3,433,013	4,156,635	3,984,975
Reserved for capital/encumbrances				-
Reserve of 25% of Expenditures	1,457,073	1,603,950	1,455,194	1,689,528
Amount over (under) Reserve Policy	1,887,202	1,829,063	2,701,441	2,295,447
% of Total Expenditures	57%	54%	71%	59%

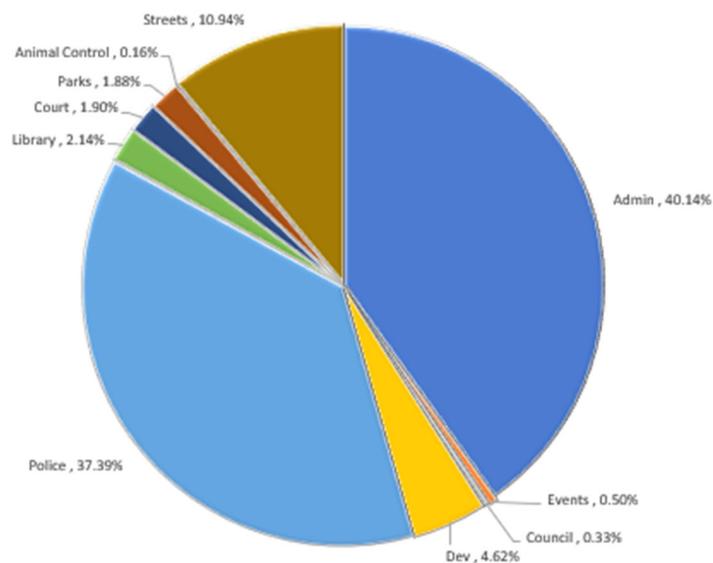
Revenues

The General Fund total revenues for FY2025 are anticipated to increase \$81,912 (1.2%) over FY2024 budgeted revenues. The increase is attributed to property tax, sales tax and other revenue.



Expenditures

The General Fund total expenditures for FY2025 are anticipated to increase \$342,311 (5.3%) over FY2024 budgeted expenditures. The increase is attributed to rising personnel service expenses including health insurance and property and liability insurance.



Personnel Services

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Administration		4.0	5.0	3.0	5.0
Animal Services		3.0	3.0	2.5	0.0
City Council		0.0	0.0	0.0	0.0
Development Services		3.0	3.0	1.0	2.0
Events		0.0	0.0	0.0	0.0
Library		3.0	0.0	0.5	1.5
Municipal Court		1.0	1.0	1.0	1.0
Parks & Facilities		0.5	1.0	0.0	1.0
Police		19.0	19.0	17.0	19.0
Streets & Drainage		5.0	5.0	5.0	5.0
Willow Grove Park		0.5	0.0	0.0	0.0
Total		39	37	30	34.5

Supplemental Requests

This budget includes a Cost-of-Living Allocation (COLA).

Department	Request	Funded*
All Departments	Cost of Living	4%

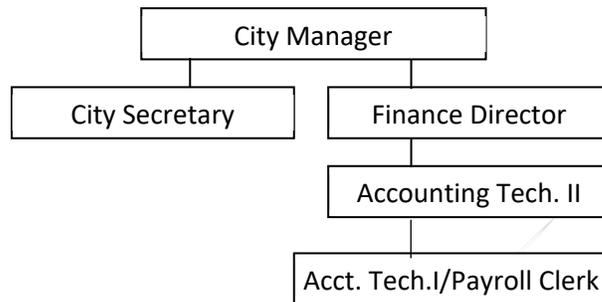


General Fund Department Expenditures

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, Finance Director, Accounting Technician II, and Accounting Technician I/Payroll Clerk. The department also provides administrative support to the City Council, the Community Development Corporation and other boards and commissions.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
City Manager		1.0	1.0	1.0	1.0
City Secretary		1.0	1.0	1.0	1.0
Finance Director		1.0	1.0	1.0	1.0
Accounting Technician II		1.0	1.0	0.0	1.0
Accounting Technician I/Payroll Clerk		0.0	1.0	0.0	1.0
Total		4	5	3	5

Administration Expenditure Details

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Salaries-Full Time	356,082	410,554	343,621	486,713
Overtime	594	2,000	996	3,000
Certification Pay	1,246	1,201	1,169	4,800
Stipend/Auto Allowance	3,739	3,600	1,939	
Longevity	516	894	1,192	630
Medicare Tax	4,701	6,080	4,860	7,206
Unemployment Tax	74	45	56	702
Worker's Compensation	997	1,720	999	2,037
Group Health Insurance	44,047	64,920	35,513	94,983
Retirement/TMRS	50,104	62,891	29,643	74,541
Physicals & Evaluations	50	110	257	
Subtotal: Personnel	462,150	554,015	420,245	674,613
Office Supplies	2,701	4,700	1,232	4,700
Operating Supplies	8,486	9,000	7,784	8,500
Postage & Shipping	1,853	1,600	1,300	1,600
Printing	25	500	-	500
Uniforms	112	400	300	500
Advertising	2,365	2,000	1,700	2,000
Travel & Training	3,057	7,900	5,000	21,600
Dues & Memberships	5,060	2,155	2,920	3,300
Office Equipment	1,049	500	-	500
Flowers/Gifts/Plaques	1,943	800	150	500
Subscriptions & Publications	5,811	4,679	4,100	4,400
Telephone-Mobile	3,521	1,950	3,680	3,799
Debt Issue Costs				
Utilities	37,631	46,000	30,439	46,000
Accounting & Auditor	22,500	20,000	30,300	25,000
Legal Services	57,259	90,000	93,187	90,000
Consultants & Professionals	10,873	8,000	145,957	15,000
Elections	10,485	10,000	4,100	10,000
Denton County Tax	40,843	31,000	32,573	40,000
Property & Liability Insurance	70,125	65,000	69,156	75,000
Fire Contract	1,360,694	1,360,724	1,360,724	1,449,160
Janitorial Services	23,375	25,008	25,008	25,008
Code Codification	2,360	4,995	2,029	3,000
Shredder Services	390	800		800
SPAN	3,726	10,901	4,500	22,757
Website Services	7,200	6,962	6,900	8,800
Benefits Adm Fees	942	1,200	2,237	2,400
Printers & Copiers	13,884	16,325	12,000	14,000
Facilities Maintenance	24,862	22,858	26,488	20,000
IT Maintenance	38,390	36,000	46,221	40,000
Downtown BIG Grants	434,040		190,000	
Animal Services Contract and Severance				79,000
Subtotal: Operation	2,195,562	1,791,957	2,109,986	2,017,824
Capital Outlay-Information Technol	5,398		2,975	-
Capital Outlay-Buildings/Facilities	56,505	41,000	88,581	20,000
Subtotal: Capital	61,903	41,000	91,556	20,000
Total Administration	2,719,615	2,386,972	2,621,787	2,712,437

Animal Services

The Lake Dallas Animal Services Department will be eliminated in FY2025 in favor of a private sector provider. This will result in a significant expense reduction in FY2025.

Animal Services Expenditure Details

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Salaries-Full Time	93,342	90,753	196,141	7,355
Salaries-Part Time	23,505	29,994	7,989	-
Overtime	7,104	8,700	12,025	-
Longevity	360		112	
FICA/Medicare Tax	1,856	1,877	3,093	107
Unemployment Tax	34	36	72	234
Worker's Compensation	4,126	8,259	6,964	469
Group Health Insurance	18,075	22,284	18,955	1,641
Retirement/TMRS	19,504	19,417	16,579	1,103
Physicals & Evaluations	403			
Subtotal: Personnel	168,309	181,320	261,930	10,909
Office Supplies		200		-
Operating Supplies	6,949	19,000	3,655	-
Postage & Shipping	88	190		-
Printing		600		-
Uniforms	1,244	1,260	1,631	-
Advertising		200		-
Travel & Training	77	5,600		-
Dues & Memberships	141	375	87	-
Vehicle Fuel	736	1,800	1,287	-
Telephone-Mobile	862	1,185	863	-
Land Lease	1,453	1,454	1,511	-
Utilities	11,785	12,000	8,251	-
Consultants & Professionals	11,107	20,000	140	-
Printers & Copiers	657	655	593	-
Facilities Maintenance	3,062	12,200	7,669	-
Vehicle Maintenance	234	2,772	657	-
IT Maintenance	2,331	3,395	2,212	-
Cash Over/Short	80			
Subtotal: Operation	40,806	82,886	28,556	-
Capital Outlay-Information Technology		2,000		
Capital Outlay-Buildings/Facilities		2,000	1,332	
Subtotal: Capital	-	4,000	1,332	-
Total Animals Services	209,115	268,206	291,818	10,909

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.

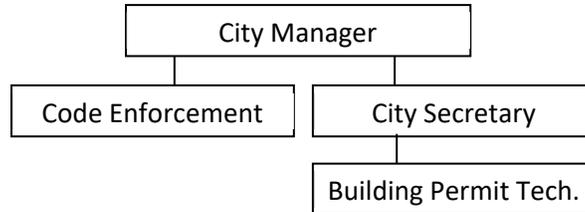
City Council Expenditure Details

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

Development Services

It is the mission of Development Services of the City of Lake Dallas to promote rational, economical, and environmentally efficient use of land, to allow the City of Lake Dallas to develop in a manner consistent with adopted ordinances and the goals of the community focusing on customer service, creativity, accountability, and continuous improvement.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Development Services Director		1.0	0.0	0.0	0.0
Building Permit Technician		1.0	1.0	0.0	1.0
Code Enforcement Officer		2.0	2.0	1.0	1.0
Total		4	3	1	2

Development Services Expenditure Details

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Salaries-Full Time	83,312	83,061	79,417	92,564
Overtime	1,928	2,100	2,071	1,200
Certification Pay				2,600
Longevity	486	630	840	774
Medicare Tax	1,212	1,281	1,130	1,409
Unemployment Tax	35	20	23	23
Worker's Compensation	235	601	237	638
Group Health Insurance	26,060	31,829	30,134	35,845
Retirement/TMRS	14,537	13,256	8,608	14,571
Physicals & Evaluations		165		
Subtotal: Personnel	127,805	132,943	122,460	149,624
Office Supplies	47	600	135	400
Operating Supplies	148	300		300
Postage & Shipping	700	700	379	700
Printing	25	100	34	100
Uniforms	94	300	200	300
Advertising	66	1,750		750
Travel & Training	20	2,000	1,000	2,000
Dues & Memberships	327	325	81	325
Vehicle Fuel	1,708	2,000	1,007	1,200
Office Equipment		200		200
Safety Equipment & Supplies		200		200
Telephone-Mobile	1,314	1,000	784	1,200
Keep Lake Dallas Beautiful	800	1,650	576	1,000
Engineering	2,522	15,000	15,000	15,000
Consultants & Professionals	44,065	40,000	38,000	40,000
Inspection Services	30,192	30,000	30,000	38,000
Health Inspections	10,725	5,500	6,167	5,500
Comprehensive Zoning Ordinance		40,000		40,000
Vehicle Lease	7,925	6,443	6,689	6,481
Printers & Copiers	1,799			
Property Abatements	805	2,000	3,597	4,000
Vehicle Maintenance	20	1,800	826	1,000
IT Maintenance	4,000	4,000	4,000	4,000
Subtotal: Operation	107,302	155,868	108,475	162,656
Capital Outlay-Information Technol	1,225	2,000	1,525	
Subtotal: Capital	1,225	2,000	1,525	-
Total Development Services	236,332	290,811	232,460	312,280

Events

The Events Department oversees the promotion of 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.

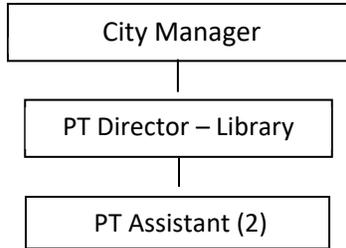
Events Expenditure Details

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Community Events	4,423	2,000	3,883	8,500
Fireworks	25,000	28,000	24,999	24,999
Transfer to Special Revenue Fund	3,241			
Subtotal: Operation	32,664	30,000	28,882	33,499
Total Events	32,664	30,000	28,882	33,499

Library

The mission of the Lake Dallas Public Library is to connect community members to the resources they need to create, to learn, and to grow. The Lake Dallas Public Library seeks to be the heart of our community by providing the space, the resources, and the technology our current and future citizens need to thrive.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Part-Time Community Services Asst.		0.0	0.5	0.0	0.0
Librarian		1.0	0.0	0.0	0.0
Library Assistant		1.0	0.0	0.5	0.0
Part Time Library Assistants		1.0	0.0	0.0	1.5
Total		3	0.5	0.5	1.5

Library Expenditure Details

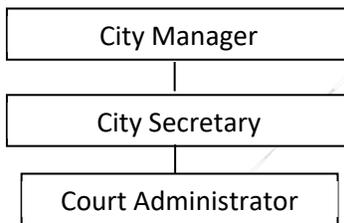
Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Salaries-Full Time	12,443	70,013		
Salaries-Part Time	23,293	27,541	24,939	73,331
Overtime	74	1,000		1,000
Longevity	162			
FICA/Medicare Tax	556	1,419	361	957
Unemployment Tax	23	20	12	968
Worker's Compensation	118	401	83	271
Group Health Insurance	6,187	15,005	95	
Retirement/TMRS	6,619	14,687	3,167	7,089
Physical & Evaluations		350	-	100
Subtotal: Personnel	49,475	130,436	28,656	83,715
Office Supplies				1,000
Operating Supplies	903	400	1,647	800
Postage & Shipping				500
Uniforms		270		300
Advertising				1,000
Travel and Training				100
Dues and Memberships				4,411
Library Books/Materials	5			10,000
Telephone-Mobile	470	820	472	500
Utilities	8,611	12,000	11,651	12,500
Security System	973	925	1,061	1,100
Printers & Copiers	2,327	2,850	1,424	2,000
Facilities Maintenance	1,442	600	516	2,000
IT Maintenance	10,302	15,611	8,555	15,000
Subtotal: Operation	25,033	33,476	25,326	51,211
Capital Outlay-Information Technology				10,000
Capital Outlay-Buildings/Facilities				
Subtotal: Capital	-	-	-	10,000
Total Community Services	74,508	163,912	53,982	144,926

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, and warrants.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Court Administrator		1.0	1.0	1.0	1.0
	Total	1	1	1	1

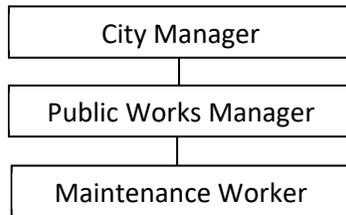
Municipal Court Expenditure Details

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Salaries-Full Time	51,706	51,354	50,137	53,409
Overtime	449	1,000	25	1,000
Certification Pay				
Longevity		96	128	168
FICA/Medicare Tax	783	754	728	791
Unemployment Tax	32	9	12	12
Worker's Compensation	143	213	145	228
Group Health Insurance	10,544	11,186	9,310	9,963
Retirement/TMRS	5,993	7,801	3,520	8,187
Subtotal: Personnel	69,650	72,413	64,005	73,758
Office Supplies	440	800	210	800
Postage & Shipping	1,032	1,000	137	1,000
Printing		700		500
Uniforms	94	150	100	100
Travel & Training		1,350		1,350
Dues & Memberships		55		55
Court Collection Fees	11,186	15,000	8,000	10,000
Municipal Judge/Magistrate	14,400	14,400	14,400	14,400
Prosecutor	23,738	22,000	11,000	15,000
Jury Fee		500	200	500
Printers & Copiers	461	465	465	465
IT Maintenance	7,882	3,579	10,300	10,300
Cash Over/Short	(245)			
Subtotal: Operation	58,988	59,999	44,812	54,470
Capital Outlay-Information Technol	-	2,000	1,525	-
Total Municipal Court	128,638	134,412	110,342	128,228

Parks & Facilities

To provide residents with safe, attractive parks, trails, and open space, which are geographically and demographically accessible to our citizens. The Parks Division oversees maintenance of five different parks, totaling over 100 acres of property and two public restroom/shower facilities.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Maintenance Worker		1.0	1.0	0.0	1.0
	Total	1	1	0	1

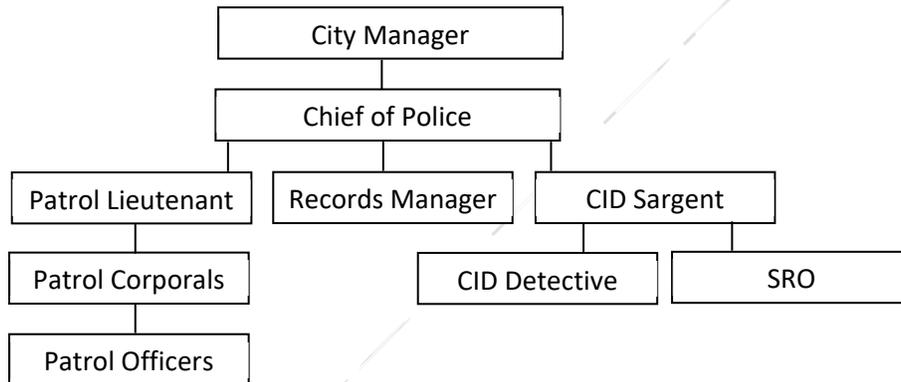
Parks & Facilities Expenditure Details

Account Description	Actual FY 2023	Budget FY 2024	Projected 2024	FY Budget FY 2025
Salaries-Full Time		33,057		37,440
Overtime		2,000		5,000
Longevity				
FICA/Medicare Tax		507		615
Unemployment Tax		9		
Worker's Compensation		1,259		1,528
Group Health Insurance	(474)	12,708		9,776
Retirement/TMRS		5,245		6,366
Physicals & Evaluation		110		
Subtotal: Personnel	(474)	54,895	-	60,725
Office Supplies		40		40
Operating Supplies	227	100		100
Uniforms	732	608		1,000
Travel & Training		275		1,500
Vehicle Fuel	1,504	2,500	2,801	2,800
Equipment-Field		950	45	950
Safety Equipment & Supplies		225		500
Telephone-Mobile		336		200
Mowing Contract	11,912	16,000	6,076	16,000
Facilities Maintenance	414	1,000	500	1,000
Vehicle Maintenance	931	1,100	5,750	1,500
Equipment Maintenance	768	950	850	950
Park Maintenance	4,173	12,000	14,129	15,000
Subtotal: Operation	20,661	36,084	30,152	41,540
Capital Outlay - Park Improvements	12,996	15,485	15,485	25,000
Capital Vehicle Principal	2,164	2,233	12,704	-
Capital Vehicle Interest	290	221	966	-
Subtotal: Capital	15,450	17,939	29,155	25,000
Total Parks	35,637	108,918	59,307	127,265

Police

The Police Department is a professional organization committed to excellence, integrity, compassion, and vigilance. The department partners with the community, selflessly committing themselves to making City of Lake Dallas a better place to live, work, and visit. The mission is accomplished through several 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. Additional responsibilities include educating the public on matters concerning public safety and 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.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Chief of Police		1.0	1.0	1.0	1.0
Police Lieutenant		1.0	2.0	2.0	2.0
Police Sergeant		1.0	1.0	1.0	1.0
Police Corporal		2.0	3.0	1.0	1.0
Patrol Officer		13.0	11.0	11.0	13.0
Records Manager		1.0	1.0	1.0	1.0
Total		19	19	17	19

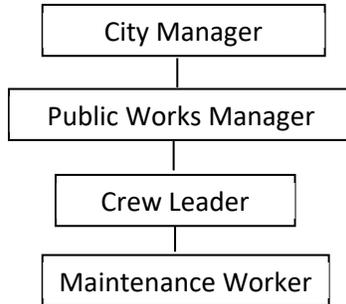
Police Expenditure Details

Account #	Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
01-13-51000	Salaries-Full Time	999,788	1,309,193	1,077,481	1,368,157
01-13-51101	Overtime	68,907	47,000	54,119	47,000
01-13-51102	Certification Pay	7,936	9,601	8,247	9,001
01-13-51104	Longevity	3,714	5,778	7,288	6,558
01-13-51105	Medicare Tax	15,909	19,866	16,261	20,745
01-13-51106	Unemployment Tax	322	180	201	2,106
01-13-51107	Worker's Compensation	27,243	58,936	30,405	61,250
01-13-51108	Group Health Insurance	174,844	257,817	199,603	258,327
01-13-51109	Retirement/TMRS	165,655	205,512	106,971	214,608
01-13-51111	Physicals & Evaluations	4,286	2,500	820	1,000
01-13-51116	Psychological Services	(215)	5,200	207	1,000
01-13-51117	Bailiff Fees			1,800	1,500
	Subtotal: Personnel	1,468,389	1,921,583	1,503,403	1,991,251
01-13-52000	Office Supplies	1,780	2,500	1,000	2,500
01-13-52099	Employee Appreciation		2,199		2,100
01-13-52201	Operating Supplies	3,296	3,600	2,500	3,600
01-13-52202	Postage & Shipping	804	500	500	500
01-13-52203	Printing	383	700	850	1,000
01-13-52204	Uniforms	26,175	22,000	20,000	27,000
01-13-52205	Advertising		100	-	100
01-13-52206	Travel & Training	25,885	41,550	16,792	53,349
01-13-52207	Dues & Memberships	2,648	2,465	2,150	2,505
01-13-52208	Vehicle Fuel	38,175	30,000	39,000	45,000
01-13-52209	Office Equipment				
01-13-52211	Safety Equipment & Supplies	19,695	11,900	13,000	12,500
01-13-52213	Subscriptions & Publications	6,352	10,835	10,600	10,200
01-13-52216	Telephone-Mobile	13,118	9,150	11,736	10,200
01-13-52219	Emergency Response Supplies		300		300
01-13-53301	Utilities	7,481	5,394	6,204	9,605
01-13-53304	Legal Services	1,200	1,500		500
01-13-53306	Communications	53,030	58,956	59,220	51,231
01-13-53309	Consultants & Professionals	5,059	8,500	6,000	8,000
01-13-53315	Jail Services		500		500
01-13-53351	Vehicle Lease	64,050	91,324	82,851	111,729
01-13-53352	Printers & Copiers	3,381	3,381	2,371	3,000
01-13-54400	Facilities Maintenance	3,051	2,330	165	2,300
01-13-54402	Vehicle Maintenance	29,140	24,200	18,315	24,200
01-13-54403	Equipment Maintenance	10,453	8,640	1,155	3,000
01-13-54406	IT Maintenance	53,941	35,184	39,377	43,575
	Subtotal: Operation	369,097	377,708	333,785	428,493
01-13-55503	Capital Outlay-Vehicles		31,401	60,957	24,220
01-13-55504	Capital Outlay-Information Technolog	57,791	73,700	35,757	37,300
01-13-55511	Capital Outlay - Crimes		19,000	16,726	10,000
01-13-55513	Capital Outlay-Body Cams	4,529			
01-13-55515	Capital Outlay-Evidence Locker System				35,541
01-13-55518	Capital Outlay- Weather Sirens				
01-13-56531	Capital Vehicle Principal	27,671	28,336	38,247	
01-13-56532	Capital Vehicle Interest	3,023	2,414	2,708	
	Subtotal: Capital	93,014	154,851	154,396	107,060
01-13-59100	Transfer to VAWA Fund	11,923		-	-
	Subtotal: Transfers out	11,923	-	-	-
	Total Police	1,942,423	2,454,142	1,991,584	2,526,805

Streets & Drainage

To enhance the quality of life in Lake Dallas through effective and efficient management of infrastructure and excellence in customer service, maintaining street maintenance, sidewalk maintenance, drainage maintenance, facilities maintenance, fleet maintenance, landscaping and irrigation maintenance, traffic signs and pavement markings maintenance and signals.

Organization Chart



Authorized Positions

Personnel Time Equivalents (FTE)	Full-	Actual FY2023	Budget FY2024	Actual FY2024	Budget FY2025
Public Works Manager		1.0	1.0	1.0	1.0
Crew Leader		1.0	1.0	1.0	1.0
Maintenance Worker		3.0	3.0	3.0	3.0
Total		5	5	5	5

Streets & Drainage Expenditure Details

Account #	Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
01-17-51000	Salaries-Full Time	181,442	243,654	149,125	267,471
01-17-51010	Salaries-Part Time	6,762			
01-17-51101	Overtime	14,519	11,000	11,159	12,000
01-17-51102	Certification Pay	450	301	292	300
01-17-51104	Longevity	1,584	618	824	930
01-17-51105	FICA/Medicare Tax	3,045	3,700	2,301	4,075
01-17-51106	Unemployment Tax	78	45	59	702
01-17-51107	Worker's Compensation	12,684	19,445	10,696	21,416
01-17-51108	Group Health Insurance	44,004	70,369	24,180	67,665
01-17-51109	Retirement/TMRS	37,128	38,276	14,769	42,159
01-17-51111	Physicals & Evaluations	272	350	257	-
	Subtotal: Personnel	301,968	387,758	213,663	416,718
01-17-52000	Office Supplies	133	285	51	285
01-17-52201	Operating Supplies	913	2,300	696	1,000
01-17-52204	Uniforms	1,020	1,020	687	5,000
01-17-52206	Travel & Training	150	2,061	79	3,550
01-17-52207	Dues & Memberships				600
01-17-52208	Vehicle Fuel	5,987	8,800	7,725	8,800
01-17-52210	Equipment-Field	1,451	1,400	653	1,400
01-17-52211	Safety Equipment & Supplies	208	700	108	700
01-17-52216	Telephone-Mobile	844	700	1,044	1,560
01-17-52217	Sign Maintenance	78			
01-17-53301	Utilities	3,835	8,000	5,127	6,000
01-17-53302	Street Lighting - electricity	56,358	60,000	51,920	58,400
01-17-53305	Engineering	1,213	8,000	10,553	15,000
01-17-53307	Rentals	954	8,000	2,401	10,000
01-17-53309	Consultants & Professionals	7,045	600	65,505	7,000
01-17-53349	Traffic Signal Maintenance	4,195	4,615	5,593	5,000
01-17-53351	Vehicle Lease		13,771		4,264
01-17-54400	Facilities Maintenance	719	2,600	2,244	2,600
01-17-54402	Vehicle Maintenance	7,894	4,580	12,000	5,000
01-17-54403	Equipment Maintenance	4,618	5,000	4,373	8,000
01-17-54XXX	Street Maintenance				140,335
01-17-54XXX	Street Maintenance - Delineator				10,000
01-17-54406	IT Maintenance	2,864	5,800	2,525	2,700
01-17-54408	Tree Maintenance	2,800	2,500	11,467	10,000
01-17-54417	Sign Maintenance	4,980	6,000	4,705	6,000
	Subtotal: Operation	108,259	146,732	189,458	313,194
01-17-55503	Capital Outlay-Vehicles		8,000		9,600
01-17-56531	Capital Vehicle Principal -	24,534	25,031	19,945	
01-17-56532	Capital Vehicle Interest	2,664	2,111	1,377	
	Subtotal: Capital	27,198	35,142	21,322	9,600
	Total Street & Drainage	437,425	569,632	424,442	739,512

Debt Service (I & S) Fund

Debt Service Fund

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, related interest income usable from debt service, and a transfer in from the Community Development Corporation to cover their agreed-on portion of the debt. The fund balance is restricted to payment of principal and interest or refunding of tax supported debt.

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. To continue to provide routine services in the operating budget such as police, fire, and public works, a portion of these projects 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 provides 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.

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.

Debt Service Summary

PERIOD ENDING	\$1,000,000 GO'S, SERIES 2008 I & S 100%			\$1,400,000 GO Refunding SERIES 2018		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
	Final Private Placement Rate 4.210% PIF 9/2028 Frost Bank			CDC Portion 38.3364% I&S Portion 61.6636% Final Private Placement Rate 2.81% <i>See GO RF Series 2018 CDC-I&S Tab for breakdown PIF9/2028 TIB, N.A.</i>		
2/1/2025		5,894	5,894		6,393	6,393
8/1/2025	65,000	5,894	70,894	170,000	6,393	176,393
9/30/2025	65,000	11,788	76,788	170,000	12,786	182,786
2/1/2026		4,526	4,526		4,004	4,004
8/1/2026	70,000	4,526	74,526	175,000	4,004	179,004
9/30/2026	70,000	9,052	79,052	175,000	8,009	183,009
2/1/2027		3,052	3,052		1,546	1,546
8/1/2027	70,000	3,052	73,052	55,000	1,546	56,546
9/30/2027	70,000	6,105	76,105	55,000	3,091	58,091
2/1/2028		1,579	1,579		773	773
8/1/2028	75,000	1,579	76,579	55,000	773	55,773
9/30/2028	75,000	3,158	78,158	55,000	1,546	56,546
Total	280,000	30,102	310,102	455,000	25,431	480,431

Debt Service Summary

PERIOD ENDING	\$725,000 GO Refunding 2019 CDC Portion 100% Original Par Amount \$1,160,000 Final Private Placement Rate 1.86% PIF 9/2029 Refinance of Series 2009 1st National Bank of Texas			\$700,000 Sales Tax RB Series 2019 CDC Portion 100% Refinance of Series 2009 Final Private Placement Rate 4.20% PIF 9/2029 Truist Governmental Finance		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2/1/2025		3,581	3,581		11,340	11,340
8/1/2025	75,000	3,581	78,581	60,000	11,340	71,340
9/30/2025	75,000	7,161	82,161	60,000	22,680	82,680
2/1/2026		2,883	2,883		10,080	10,080
8/1/2026	75,000	2,883	77,883	60,000	10,080	70,080
9/30/2026	75,000	5,766	80,766	60,000	20,160	80,160
2/1/2027		2,186	2,186		8,820	8,820
8/1/2027	75,000	2,186	77,186	135,000	8,820	143,820
9/30/2027	75,000	4,371	79,371	135,000	17,640	152,640
2/1/2028		1,488	1,488		5,985	5,985
8/1/2028	80,000	1,488	81,488	140,000	5,985	145,985
9/30/2028	80,000	2,976	82,976	140,000	11,970	151,970
2/1/2029		744	744		3,045	3,045
8/1/2029	80,000	744	80,744	145,000	3,045	148,045
9/30/2029	80,000	1,488	81,488	145,000	6,090	151,090
Total	385,000	21,762	406,762	540,000	78,540	618,540

Debt Service Summary

PERIOD ENDING	\$1,565,000 CO Series 2019 Comb. Tax & Surplus Rev. CO Series 2019			\$3,020,000 CO Series 2023 Comb. Tax & Surplus Drainage Rev. CO Series 2023		
	Final Private Placement Rate 1.90% PIF 9/2029 Chase Financial			Anticipated Private Placement Rate 5% through 2036 4% after 2036 PIF 9/2043 BOK Financial		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2/1/2025		8,075	8,075		68,238	68,238
8/1/2025	165,000	8,075	173,075	70,000	68,238	138,238
9/30/2025	165,000	16,150	181,150	70,000	136,475	206,475
2/1/2026		6,508	6,508		66,488	66,488
8/1/2026	165,000	6,508	171,508	85,000	66,488	151,488
9/30/2026	165,000	13,015	178,015	85,000	132,975	217,975
2/1/2027		4,940	4,940		64,363	64,363
8/1/2027	170,000	4,940	174,940	110,000	64,363	174,363
9/30/2027	170,000	9,880	179,880	110,000	128,725	238,725
2/1/2028		3,325	3,325		61,613	61,613
8/1/2028	175,000	3,325	178,325	115,000	61,613	176,613
9/30/2028	175,000	6,650	181,650	115,000	123,225	238,225
2/1/2029		1,663	1,663		58,738	58,738
8/1/2029	175,000	1,663	176,663	120,000	58,738	178,738
9/30/2029	175,000	3,325	178,325	120,000	117,475	237,475
2/1/2030		-	-		55,738	55,738
8/1/2030	-	-	-	130,000	55,738	185,738
9/30/2030	-	-	-	130,000	111,475	241,475
Total	850,000	49,020	899,020	Additional Principal & Interest payments through 9/30/2043		

Special Revenue Funds

Special Revenue Funds

Animal Rescue 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 2024-2025 is based solely on donations and is estimated at \$1,000. Authorized expenditures are \$5,000 to fund veterinarian bills, medical supplies, and other animal rescue needs.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Interest Income	295	2	237	100
Donations Animal Rescue	5,085	1,000	3,182	1,000
32 Animal Rescue Fund Revenues	5,380	1,002	3,419	1,100

Expenditures				
Animal Rescue Expenses	11,079	10,000	9,500	5,000
Subtotal: 32 Operations	11,079	10,000	9,500	5,000
Transfer to General Fund				
Subtotal: 32 Transfers	-	-		
32 Animal Rescue Fund Expenditures	11,079	10,000	9,500	5,000
32 Animal Rescue Fund Surplus/Deficit	(5,699)	(8,998)	(6,081)	(3,900)
Estimated Ending Fund Balance	14,251	5,253	8,170	4,270

Child Safety 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 2024-2025 is \$10,200, which is based on historical numbers and are dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$19,580 utilizing \$9,380 of fund balance from the previous year.

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

Court Security Fund

General

The Court Security Special Revenue Fund is dedicated to 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 2024-2025 is \$2,630, which is based on historical numbers and is dependent on the number of applicable offenses in the fiscal year. Authorized expenditures are \$2,300 for bailiff costs.

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

Court Technology 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 2024-2025 is \$3,000, which is based on historical numbers and is dependent on the number of applicable offenses in the fiscal year. There are no current plans for expenditures in FY2025.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Municipal Court Technology Fees	3,526	4,000	2,900	2,900
Local Municipal Court Technology Fund	13	50	-	
Interest Income - Special Revenue DFS	666	5	617	100
22 Court Technology Fund Revenues	4,205	4,055	3,517	3,000
Expenditures				
Information Technology	-	200		
Court Software				
Subtotal: 22 Operations	-	200	-	-
Capital Outlay-Information Technology	-	-		
Subtotal: 22 Capital	-	-	-	-
Transfer to General Fund	-	-		
Subtotal: 22 Transfers	-	-	-	-
22 Court Technology Fund Expenditures	0	200	0	0
22 Court Technology Fund Surplus/Deficit	4,205	3,855	3,517	3,000
Estimated Ending Fund Balance	9,772	13,627	13,288	\$16,288

Drug Seizure Fund

General

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

Condition

Presently, the Forfeiture/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 2024-2025 are minimally 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 \$50 for the purchasing of any needed equipment and training used for the safety of the public and the safety of the police officers.

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

Hotel Occupancy Tax Fund

General

The Hotel Occupancy Tax (HOT) 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 revenue and expenditures are recorded in a dedicated fund independently of the City's General Fund. There are two events that are financed through the HOT Fund: Fourth of July and Lighting Up the Season. The City presently has one hotel and one retreat-based rental facility that contribute to this fund.

Recommendation

The projected revenue for FY 2024-2025 is \$70,200, which is based on historical numbers and is dependent on the amount of revenue collected. Authorized expenditures are \$72,453 for special event expenditures for events, except for the expenditures for fireworks display. Also included is funding that will be used to contract tourism and special events-related services.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Hotel Occupancy Tax	75,617	70,000	48,066	50,000
Interest Income - Special Revenue DFS	729	200	7,615	3,000
Trf from Gen Fd	-	-	-	-
21 Hotel Occupancy Tax Fund Revenues	76,346	70,200	55,681	53,000
Expenditures				
Contract Labor		7,000		
Printing	318	1,000		
Advertising	488	2,000	210	2,000
Dues & Memberships	397	368	453	453
Community Events	34,616	40,000	60,000	70,000
Subtotal: 21 Operations	35,819	50,368	60,663	72,453
21 Hotel Occupancy Tax Fund Expenditures	35,819	50,368	60,663	72,453
21 Hotel Occupancy Tax Fund Surplus/Deficit	40,527	19,832	(4,982)	(19,453)
Estimated Ending Fund Balance	\$274,188	\$294,020	\$269,206	\$249,753

Juvenile Case Management Fund

General

The Juvenile Case Management 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 2024-2025 is \$3,040, which is based on historical numbers and is dependent on the number of applicable offenses in the fiscal year. There are no current plans for expenditures in FY2025.

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

Kids N’ Cops Fund

General

The Kids n’ Cops Special Revenue Fund is dedicated and may only be spent on items or vendors related to police department and municipal court community engagement events 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 2024-2025 is \$5,900, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$14,000, utilizing \$8,100 of fund balance from the previous year to fund community engagement events and safety fair.

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

LEOSE 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 will account only 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 2024-2025 is \$1,201, which is based on historical numbers and is dependent on the funding level from the State. Authorized is \$1,200 to supplement the police department’s training budget to include mandated continuing education and training for contemporary topics related to law enforcement.

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

Library Donation 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 and expenditures are accounted for in a dedicated fund separately from the general fund.

Recommendation

The projected revenue for FY 2024-2025 is primarily from donations and grants and is estimated at \$7,100. Authorized expenditures are \$1,000.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Interest Income	417	1	340	100
Library Contributions	10,795	7,000	8,124	7,000
Trf from General Fund				
33 Library Donations Fund Revenues	11,212	7,001	8,464	7,100
Expenditures				
Library Expenses		800		
Office Supplies		250		
Postage & Shipping	37	475		
Travel & Training		60		
Dues & Memberships	7,483	8,974	1,000	1,000
Library Books/Materials				
Subtotal: 33 Operations	7,520	10,559	1,000	1,000
Capital Outlay- Information Technology				
Capital Outlay - Buildings & Facilities				
Subtotal: 33 Operations	-	-	-	-
33 Library Donations Fund Expenditures	7,520	10,559	1,000	1,000
33 Library Donations Fund Surplus/Deficit	3,692	(3,558)	7,464	6,100
Estimated Ending Fund Balance	18,198	14,640	25,662	31,762

Park Improvement Fund

General

The Park Improvement Special Revenue Fund is dedicated to 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 and expenditures are recorded in a dedicated fund separate from City’s general fund.

Recommendation

There is minimal projected revenue for FY 2024-2025, which is based on historical numbers and is dependent on applicable permits. There are no current plans for expenditures in FY2025.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Fees - Park Improvement				
Interest Income	118	100	73	50
Transfers In				
34 Park Improvements Fund Revenues	118	100	73	50
Expenditures				
Park Maintenance		2,400		
Subtotal: 34 Operations	-	2,400	-	-
Capital Outlay-Park Improvements				
Subtotal: 34 Capital	-	-	-	-
34 Park Improvements Fund Expenditures	-	2,400	-	-
34 Park Improvements Fund	118	(2,300)	73	50
Estimated Ending Fund Balance	2,449	149	2,522	2,572

Street Maintenance Fund

General

The Street Maintenance Special Revenue Funds 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 to 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 and expenditures are recorded in a dedicated fund separated from the City’s general fund.

Recommendation

The projected revenue for FY 2024-2025 is \$280,000 and is based on historical numbers and is dependent on sales tax collections. Authorized expenditures are \$794,000 utilizing \$514,000 of fund balance from the previous year for various street and sidewalk maintenance projects.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Sales Tax 1/4 cent - Road Maintenance	272,256	235,000	282,087	280,000
Contributions for Street Maintenance	-	-	-	-
Interest Income - Special Revenue DFS	9,170	80	22,611	-
Transfer In	-	-	-	-
20 Street Maintenance Sales Tax Fund Revenues	281,426	235,080	304,698	280,000
Expenditures				
Consultants & Professionals	9,006	50,000	-	-
Equipment Maintenance	-	5,000	-	-
Sidewalk Maintenance	2,676	10,000	-	-
Streets Repair Maintenance	62,066	444,000	195,000	794,000
Subtotal: Operations	73,748	509,000	195,000	794,000
Capital Outlay-Heavy Equipment	-	-	-	-
Subtotal: Capital	-	-	-	-
20 Street Maintenance Sales Tax Fund Expenditures	73,748	509,000	195,000	794,000
20 Street Maintenance Sales Tax Fund Surplus/Deficit	207,678	(273,920)	109,698	(514,000)
Estimated Ending Fund Balance	\$708,831	\$434,911	\$818,529	\$304,529

Willow Grove Park 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 2024-2025 is \$121,000 and is based on historical numbers and is dependent on fees generated from park use. Authorized expenditures are \$125,620 for improvements, General Fund Transfer for personnel services, and security costs during certain holidays, utilizing \$4,620 of fund balance from the previous year.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Fees - Willow Grove Park	162,522	120,000	105,000	120,000
Interest Income - Special Revenue DFS	2,279	1,500	4,123	1,000
31 Willow Grove Park Fund Revenues	164,801	121,500	109,123	121,000

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

The Coronavirus SLFRF Fund

General

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Special Revenue Fund is dedicated and may only be spent on items identified under the SLFRF regulations.

Policy

The SLFRF is funded by the Federal Government, revenues cannot be used for any purpose other than described by the SLFRF regulations.

Condition

Presently, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City’s General Fund.

Recommendation

Projected revenue for FY 2024-2025 is from interest income earned on the unused fund balance. This fund is designated for Stormwater – Drainage infrastructure, EOC Center and Emergency Response equipment, and Technology infrastructure. These funds are expected to be fully utilized for these purposes in FY 2024-2025.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
SLFRF - Grant				
Interest Income	93,329	600	111,213	50,000
36 The Coronavirus SLFRF Fund Revenues	93,329	600	111,213	50,000

Expenditures				
Stormwater - Drainage Infrastructure	21,577	1,112,225	333,652	
EOC Center & Emergency Response Equipment		104,963	122,293	
Technology Infrastructure		500,000	-	1,580,405
Consultants & Professionals	204,640		-	
Subtotal: 36 Capital	226,217	1,717,188	455,945	1,580,405
Subtotal: 36 Capital	-	-	-	-
36 The Coronavirus SLFRF Fund Expenditures	226,217	1,717,188	455,945	1,580,405
36 The Coronavirus SLFRF Fund	(132,888)	(1,716,588)	(344,732)	(1,530,405)
Estimated Ending Fund Balance	1,875,137	158,549	1,530,405	0

Stormwater Drainage Fund

General

The Stormwater Drainage Special Revenue Fund is dedicated and may only be spent on certain, statutorily defined purposes. The Stormwater Drainage Special Revenue Fund receives revenues generated from a drainage utility fee. This fund accounts for all applicable revenue the drainage utility fee collections dedicated for stormwater drainage maintenance, and related expenditures.

Policy

The Stormwater Drainage Special Revenue Fund will account only for Stormwater Drainage revenue and related eligible expenditures.

Condition

Presently, the Street Maintenance Sales Tax revenues and expenditures are recorded in a in a dedicated fund separated from the City's general fund.

Recommendation

The projected revenue for FY 2024-2025 of \$209,000 is a conservative estimate. Authorized expenditures are \$207,083 to fund applicable stormwater drainage maintenance projects and expenditures.

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

Expenditures				
Postage & Shipping	1,508			1,000
Legal Services		5,000		5,000
Engineering		140,000		50,000
Consultants & Professionals		20,000		20,000
Billing Services	4,000	30,700	30,000	20,700
MS4 Fees	1,566	30,700	4,583	30,000
Equipment Maintenance				15,000
Drainage Maintenance			1,461	50,000
Vehicle Lease				5,783
Subtotal: 37 Operations	7,074	226,400	36,044	197,483
Capital Outlay-Vehicles				9,600
Capital Outlay-Heavy Equipment				
Subtotal: 37 Capital	-	-	-	9,600
37 Stormwater Drainage Fund Expenditures	7,074	226,400	36,044	207,083
37 Stormwater Drainage Fund Surplus/Deficit	363,447	141,600	75,904	1,917
Estimated Ending Fund Balance	363,447	505,047	439,350	441,267

Trunk or Treat Fund

General

The Trunk or Treat Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual Trunk or Treat event. This fund accounts for all applicable revenue and related expenditures.

Policy

The Trunk or Treat Special Revenue Fund is funded by donations received for the Trunk or Treat event. The funds can be used for expenditures or vendors related to the annual Trunk or Treat event.

Condition

Presently, the Trunk or Treat 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 2024-2025 is \$3,310, which is based on historical numbers and is dependent on donations. Authorized expenditures are \$2,550 to fund the Trunk or Treat event.

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

Christmas Event Fund

General

The Christmas Event Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual Light Up the Season event. This fund accounts for all applicable revenue and related expenditures.

Policy

The Light Up the Season Special Revenue Fund is funded by donations received for the Light Up the Season event. The funds can be used for expenditures or vendors related to the annual Light Up the Season event.

Condition

Presently, the Light Up the Season 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 2024-2025 is \$8,500 and is dependent on sponsorships and donations. All authorized expenditures will be derived directly from donations, sponsors, vendor fees, etc. within the FY 2024-2025 year and will only be use for the Light Up the Season event.

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

Opioid Abatement Fund

General

The Opioid Abatement Special Revenue Fund is dedicated and may only be spent on items related to the abatement of opioids per the settlement details. This fund accounts for all applicable revenue and related expenditures.

Policy

The Opioid Abatement Special Revenue Fund is funded by a settlement through the Texas Attorney Generals office. The funds can be used for expenditures related to the abatement of opioids per the settlement details.

Condition

Presently, the Opioid Abatement Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City’s General Fund.

Recommendation

FY 2024-2025 projected revenue is from interest income. There are no expenditures budgeted for FY 2024-2025.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Opioid Abatement	7,947			
Interest Income			138	50
Trf from Gen Fd			-	
40 Opioid Abatement Fund Revenues	7,947	-	138	50
Expenditures				
Opioid Abatement Expenditures				
Subtotal: Operations	-	-	-	-
40 Opioid Abatement Fund Expenditures	-	-	-	-
40 Opioid Abatement Fund Surplus/Deficit	7,947	-	138	50
Estimated Ending Fund Balance	7,947	7,947	8,085	8,135

Tree Preservation Fund

General

The Tree Preservation Special Revenue Fund is dedicated and may only be spent on items related to the preservations of trees. This fund accounts for all applicable revenue and related expenditures.

Policy

The Tree Preservation Special Revenue Fund is funded by fees for replacing trees that are removed during construction, development or redevelopment. The funds can be used for expenditures related to tree preservation.

Condition

Presently, the Tree Preservation Special Revenue Fund revenues and expenditures are recorded in a dedicated fund independent of the City’s General Fund.

Recommendation

FY 2024-2025 projected revenue is from interest income. There are no expenditures budgeted for FY 2024-2025.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Tree Preservation Fund	8,250			
Interest Income			158	50
Trf from Gen Fd				
Tree Preservation Fund Revenues	8,250	-	158	50
Expenditures				
Tree Maintenance				
Subtotal: Operations	-	-	-	-
Tree Preservation Fund Expenditures	-	-	-	-
Tree Preservation Fund Surplus/Deficit	8,250		158	50
Estimated Ending Fund Balance	8,250	8,250	8,408	8,458

General Capital Projects Fund

General

The Capital Projects Fund is dedicated to projects that will be paid for utilizing bonds proceeds from previous bond elections. The appropriation is for project life instead of annual.

Policy

The Capital Projects Funds is funded by bond proceeds from debt that City of Lake Dallas has issued. The projects that this funding will be utilized for have been predetermined and voted on by the Lake Dallas City Council.

Condition

Presently, the Capital Projects Fund revenues and expenditures are recorded in a dedicated fund independent of the City's General Fund.

Recommendation

The projected revenue for FY 2024-2025 is \$10,000 from interest income. Authorized expenditures are \$532,626, utilizing \$522,626 of fund balance from the previous year.

Account Description	Actual FY 2023	Budget FY 2024	Projected FY 2024	Proposed FY 2025
Revenue				
Interest Income	26,305	15,000	23,000	10,000
Bond Proceeds				
Trf from Gen Fd				
60 General Capital Projects Fund Revenues	26,305	15,000	23,000	10,000
Expenditures				
Debt Issue Costs				
Subtotal: Operations	-	-	-	-
Capital Outlay-Buildings/Facilities				
Capital Outlay Construction	-	502,900	-	532,626
Subtotal: Capital	-	502,900	-	532,626
60 General Capital Projects Fund Expenditures	-	502,900	-	532,626
60 General Capital Projects Fund Surplus/Deficit	26,305	(487,900)	23,000	(522,626)
Estimated Ending Fund Balance	600,626	112,726	623,626	101,000



Community Development Corporation

Community Development Corporation

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 that 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 2024-25 is \$504,000 based on historical information and is dependent on sales tax collections. Authorized operational expenditures and other commitments are \$433,415, including \$234,915 in debt service payments and \$80,000 in transfers to the General Fund and Park Fund.

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

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

Fiscal Year 2024 – 2025 Capital Improvement

Administration

Administration	
Account Description	Budget FY 2025
Capital Outlay-Buildings/Facilities	20,000
Total Administration	20,000

Police

Police	
Account Description	Budget FY 2025
Capital Outlay-Vehicles	24,220
Capital Outlay-Information Technology	37,300
Capital Outlay - Crimes	10,000
Capital Outlay-Evidence Locker System	35,541
Total Police	107,060

Parks and Facilities

Parks and Facilities	
Account Description	Budget FY 2025
Capital Outlay - Park Improvements	25,000
Total Parks	25,000

Streets & Drainage

Streets & Drainage	
Account Description	Budget FY 2025
Capital Outlay-Vehicles	9,600
Total Street & Drainage	9,600

Library

Library	
Account Description	Budget FY 2025
Capital Outlay-Information Technology	10,000
Total Library	10,000

Total Capital Improvements

Account Description	Budget
Capital Outlay-Vehicles	33,820
Capital Outlay-Information Technology	47,300
Capital Outlay-Buildings/Facilities	20,000
Capital Outlay - Crimes	10,000
Capital Outlay-Body Cams	
Capital Outlay-Evidence Locker System	35,541
Capital Outlay - Park Improvements	25,000
Total	171,660

Tax Rate Ordinance

**CITY OF LAKE DALLAS, TEXAS
ORDINANCE NO. 2024-09**

AN ORDINANCE OF THE CITY OF LAKE DALLAS LEVYING THE AD VALOREM TAXES FOR THE YEAR 2024 (FISCAL YEAR 2024-2025) AT A RATE OF \$0.518852 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, 2024, 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; APPROVING THE 2024 CITY APPRAISAL ROLLS; 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 2024 by the Denton Central Appraisal District; and

WHEREAS, the City Council has approved Ordinance No. 2024-08 adopting the City's annual budget for fiscal year 2024-2025; and

WHEREAS, the City Council has determined that a total tax rate of \$0.518852 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 and ad valorem tax appraisal roll 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 2024 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 \$0.518852 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 \$0.461716 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 \$0.057136 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 3.10% PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-7.08.

SECTION 3. Assessments and renditions for the year 2024 on all taxable property and the Tax Roll certified by the Chief Appraiser of the Denton Central Appraisal District are hereby approved and incorporated herein by reference.

SECTION 4. All ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2025. There shall be no discount for payment of taxes prior to February 1, 2025. 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, 2025, 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 2024 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 2024 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 2024 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 5. 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 6. 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 7. 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 8. 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
Stephen W Ehr, Councilmember - Place 1		
Kristy Bleau, Councilmember-Place 2		
Rick Lewelling, Councilmember – Place 3		
Rudy Glynn Vrba, Councilmember – Place 4		
Randy Evans, 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. 2024-09 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF LAKE DALLAS, TEXAS, ON THE 17TH DAY OF SEPTEMBER 2024.

ATTEST:

APPROVED:

Codi Delcambre, TRMC, City Secretary

Andi Nolan, Mayor

APPROVED AS TO FORM:

Joe Gorfida, Jr., City Attorney