



**PROPOSED  
ANNUAL  
PROGRAM  
OF SERVICES**  
Fiscal Year 2025-26

## *Proposed Annual Program of Services*

### *Fiscal Year 2025-2026*

SUBMITTED TO THE MAYOR AND CITY COUNCIL  
In Accordance with Texas Local Government Code 102.007

AUGUST 5, 2025

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

This budget will raise more total property taxes than last year's budget by an amount of \$494,257 which is a 11.39 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$21,730.

<b>Tax Rate</b>				
Fiscal Year	Property Tax Rate	No New Revenue Tax Rate	Effective O&M Tax Rate	Debt Rate
2025-26	0.559711	0.499674	0.456247	0.103464
2024-25	0.518852	0.501872	0.461716	0.057136

<b>Municipal Debt Obligation - Principal &amp; Interest</b>	
Tax Supported	
\$893,497	

## Prepared By

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City Manager

Sarah Cochran  
Finance Director

Codi Delcambre  
Director of Administrative Services/City Secretary

## Elected Officials

Kristy Bleau, Mayor  
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Term expires May 2028

Stephen Wohr, Council Member Place 1  
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Term expires May 2027

Rachel Fitzpatrick, Council Member Place 2  
[rfitzpatrick@lakedallas.com](mailto:rfitzpatrick@lakedallas.com)  
Term expires May 2028

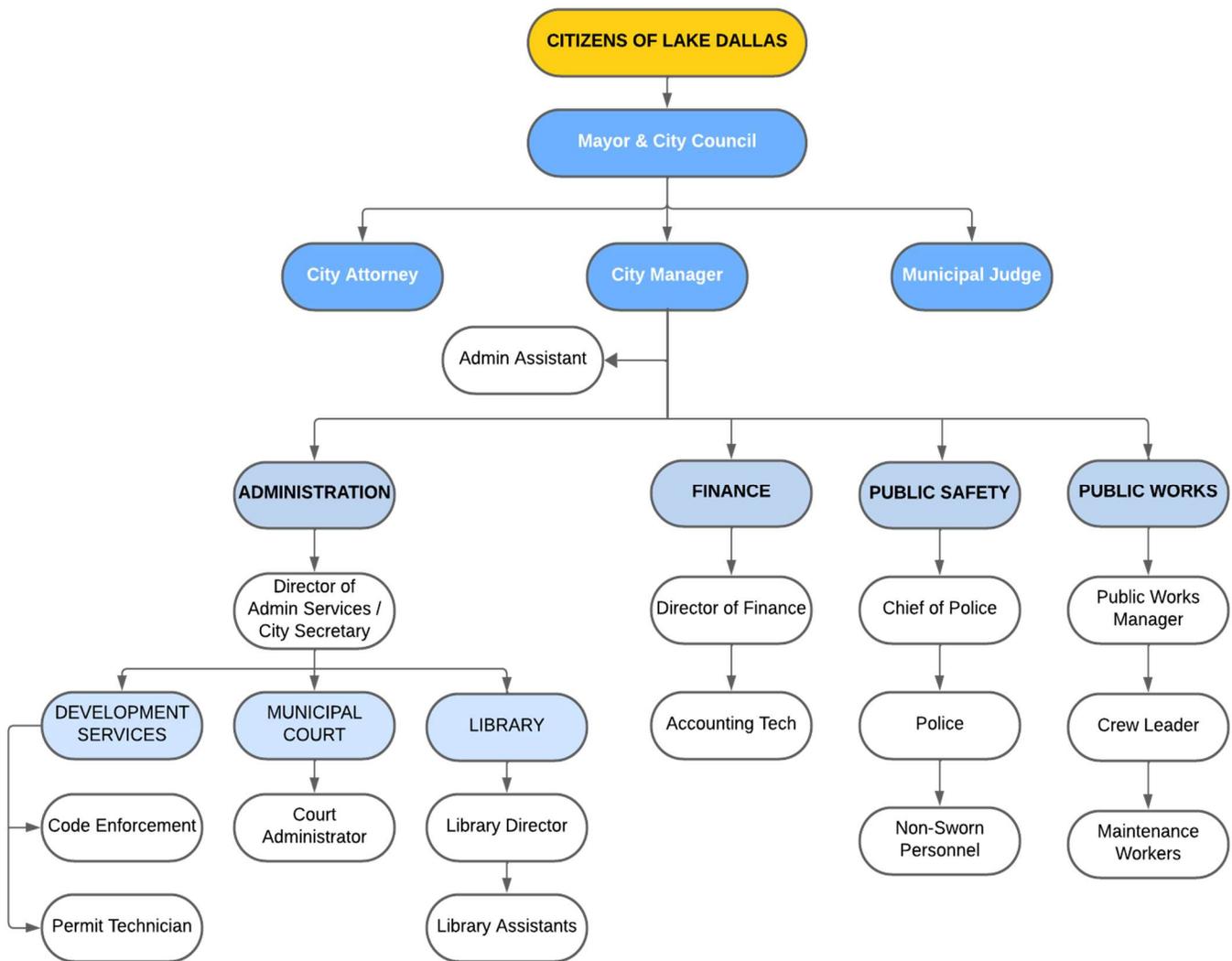
Rick Lewelling, Council Member Place 3  
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Rudy Glynn Vrba, Council Member Place 4  
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Randy Evans, Council Member Place 5  
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Term expires May 2027



# CITY OF LAKE DALLAS ORGANIZATIONAL CHART



## **Boards, Commissions, & Committees**

### **Board of Appeals**

The purpose of this board is to hear testimony of terminated city workers as well as to hear 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 with grievances 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.

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August 5, 2025

Honorable Mayor and Members of the City Council,

As required by the City Charter, I am pleased to present the proposed Fiscal Year 2025–2026 Annual Budget for your review and consideration.

This proposed budget reflects a forward looking vision that embraces the many positive opportunities ahead for the City of Lake Dallas. As you are aware, the budget serves as our financial roadmap for the next twelve months, guided by the best available estimates of revenues and expenditures.

### **Tax Rate and Revenue**

The proposed property tax rate for FY 2025–2026 is \$0.559711 per \$100 of valuation, which represents the calculated voter approved rate. This is an increase of \$0.04 from the previous year, driven by the issuance of \$7 million in bonds for critical road improvement projects.

The total property tax levy across all properties is projected to increase by \$494,257, or 11.39%. For the average Lake Dallas homeowner, this equates to a projected annual tax bill of \$1,771, representing an estimated average increase of \$195 over the previous year.

### **Staffing**

While key staffing positions have been successfully filled during the current fiscal year, we continue to face workforce challenges. As of this date, the Police Department remains understaffed by three positions, with two candidates currently undergoing background checks that may soon reduce the shortage. Public Works is also short by two personnel, which continues to impact service capacity.

### **COVID Relief Funds**

Federal COVID relief funds will be fully expended by the end of this fiscal year. The final approved projects funded through these sources are nearing completion. The Park Improvement Project, including the playing field and irrigation wells, is the final component. Portions of this project will begin during FY 2024–2025 and carry over into FY 2025–2026.

**Capital Improvements – Street Reconstruction**

FY 2025–2026 marks the beginning of major road reconstruction projects, including Carlisle Drive, South Shady Shores Road, and Hundley Drive. South Shady Shores and Hundley are scheduled for bid no later than October 2025, with construction anticipated to begin between January and March 2026.

These projects experienced delays as the City of Lake Dallas, LCMUA, and Denton County coordinated efforts to include essential water and sewer line replacements and to be funded by the Denton County TRIP 2022 Bonds Referendum. Through the TRIP 2022 Bond Referendum, Denton County will help fund the reconstruction of all designated roads totaling approximately \$22 million, including the City’s financial contribution.

Additionally, improvements to North Shady Shores Road (from Swisher to Dobbs Road) will be funded through a combination of County and Federal funds.

**Revenue Outlook**

Property value growth is beginning to slow, placing increased pressure on other revenue sources, particularly sales tax, which is directly tied to local retail activity. While current businesses continue to contribute positively, it is essential to pursue expansion of our retail base.

In closing, I want to extend my sincere appreciation to the City Council for your leadership and policy direction throughout the budget development process. I also want to recognize the dedicated efforts of our City staff, who worked diligently to provide reliable cost projections and well considered program recommendations.

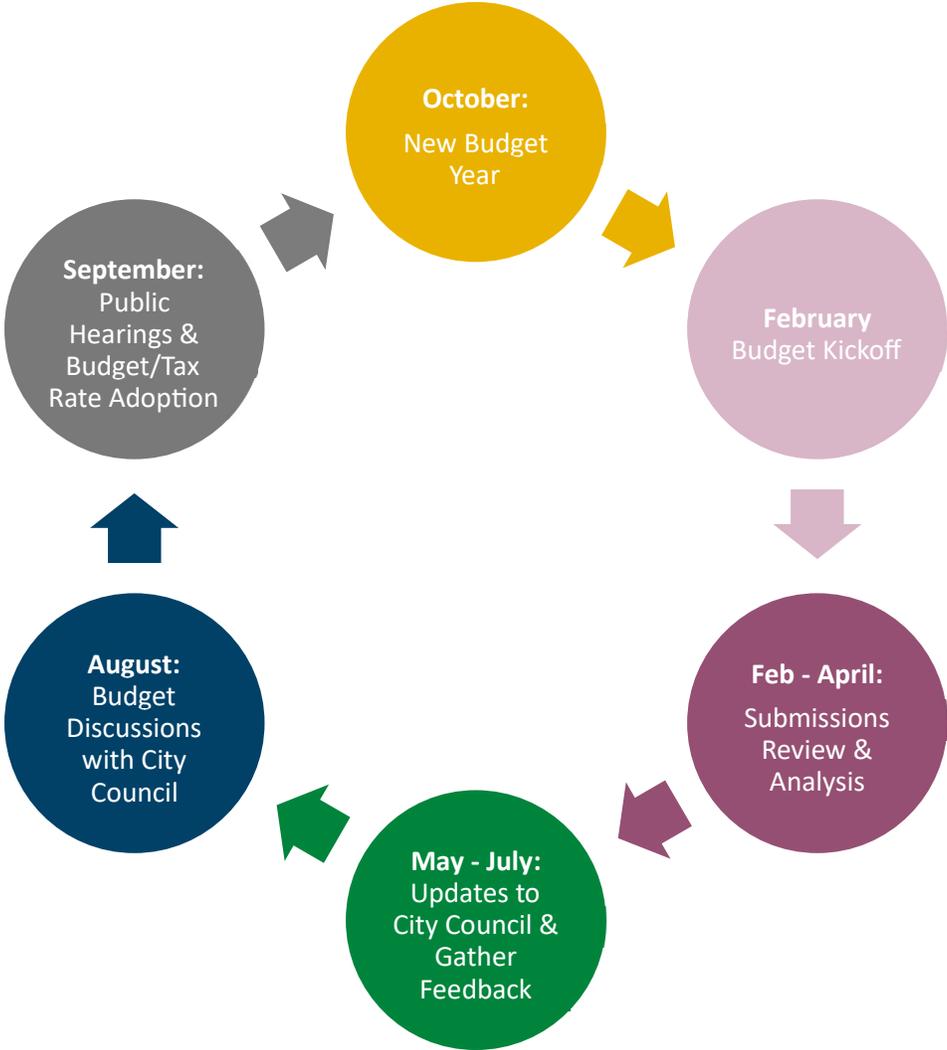
The proposed FY 2025–2026 budget positions Lake Dallas for continued progress and fiscal responsibility. I am confident this document will serve the community well in the year ahead.

Respectfully yours,



Luke Olson  
City Manager

### Budget Calendar



# Reader’s Guide

The Reader's Guide provides an overview of the City of Lake Dallas’s budget process and budget documents. The City of Lake Dallas has prepared a budget designed to meet the highest standards of performance in municipal budgeting. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries. Major budget documents, the budget process, and organization of the budget itself are described below.

## Major Budget Documents

The City of Lake Dallas’s budget process includes the production of key documents.

### 1. The Proposed Budget

The proposed budget is submitted to City Council in late July of each fiscal year. This document represents a balanced version of departmental budget requests versus projected resources. The proposed budget is a product of policy as expressed by the City Council and is submitted by the City Manager.

### 2. The Adopted Budget

The adopted budget represents a modified version of the proposed budget after public hearings and City Council review in August/September. Any changes deemed necessary by City Council to funding levels or revenue projections are reflected in the adopted budget. Revisions may also be made to reflect any updates to budget information.

## The Budget Process

The City of Lake Dallas uses a program-oriented budgeting process. Each department is given a funding level based on the prior year actuals. New funding requests are submitted and evaluated by Finance Director and City Manager.

### 1. Revenue Projection

The budget revenue projections for the new fiscal year begin early in the current fiscal year. The projections are made by the departments responsible for the revenues with help from the Finance Director. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

## **2. Proposed Budget Development**

During budget development, the Finance Director works with departments to analyze requests, provide advice, and lend assistance. Budget requests are based upon a prior year's actuals.

## **3. Proposed Budget Analysis/Compilation**

Once division and departmental budget requests are completed, the Finance Director reviews and compiles a preliminary draft of departmental budgets to present to the City Manager. A total recommended funding level is determined from both prior year and new request.

## **4. Budget Discussions with City Council**

Council sessions and workshops are held in June and July with the City Council to discuss key focus areas for the City. After these meetings staff prepare a budget to address key services. The budget is finalized at the end of July and included in the proposed budget document that is submitted to City Council in August. The proposed budget is compiled after the final appraised property values and other data are received. This report highlights and summarizes funding requirements and program changes.

## **5. Public Hearing/Budget Adoption**

A public hearing on the budget and the tax rate is held in September prior to final budget consideration. At the public hearing, citizens may make formal comments concerning the proposed budget and tax rate.

Budget adoption occurs in September after City Council deliberations and the public hearing(s). City Council may take action to modify the proposed budget. The City Council also adopts a tax rate to support adopted funding levels. Pursuant to City Charter, the proposed budget as submitted by the City Manager becomes the adopted budget if no City Council action is taken before the end of the fiscal year, September 30.

## **6. Compilation of Adopted Budget/Budget Maintenance**

The adopted budget is compiled and published during the first months of the new fiscal year. The annual program of services in the form of an amended proposed budget is available for public inspection in December. After the budget is adopted, the City Council has to adopt an ordinance amending the budget and annual program of services if an increase in appropriations is needed.

Budget maintenance is a year-round activity of the organization. Spending control mechanisms include monthly review of expenditures by the Finance Director and monthly financial statements submitted to the City Council.

## Budgetary and Financial Policies

### 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 out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The FY 2025 - 2026 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 the Community Development Corporation Fund.

### Budgeted Funds

The City of Lake Dallas’s budget consists of various funds. Each fund represents a specific function and maintains individual objectives. The City of Lake Dallas’s budget includes the following funds:

**General Fund (major fund)** – The General Fund reflects the City’s general service operations such as public safety, libraries, streets, drainage, and parks. The General Fund’s two major revenue sources are sales and ad valorem taxes.

**Debt Service Fund (major 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 Lake Dallas citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service. The fund balance is restricted to payment of principal and interest or refunding of tax supported debt. (Federal and State Tax Law).

**Special Revenue Fund** – Special Revenue Fund are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are: Animal Rescue Fund, the Child Safety Fund, Court Security Fund, Court Technology Fund, Drug Seizure Fund, Hotel Occupancy Tax Fund, Juvenile Case Management Fund, Kids N Cops Fund, LEOSE Fund, Library donation fund, Park Improvement Fund, Street Maintenance Sales Tax Fund, Willow Grove Park Fund, The Coronavirus SLFRF Fund, Stormwater Drainage Fund, Trunk or Treat Fund, Christmas Event Fund, Opioid Abatement Fund, Tree Preservation Fund, and General Capital Projects Fund.

**Community Development Corporation Fund** - The Lake Dallas 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. The revenue that the CDC uses to pay for the projects it undertakes comes from a 1/2 cent add-on to the sales tax. This tax provides approximately \$500,000 annually for the CDC to use on its projects.

**Budget Basis**

The budget for the General, Special Revenue, Debt Service, and Community Development Corporation Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles. Expenditures are recognized when the related fund liability is incurred, except for (1) inventories of material and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due.

**Organizational Relationships**

A department is a major administrative segment of the City, which indicates overall management responsibility for a group of related operations within a functional area. The smallest organizational unit budgeted is the department. The department indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility.



## Fiscal Year 2026 Budget Overview

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The Fiscal Year 2026 Operating and Capital Budget city-wide for all funds totals \$33,489,024 which is a 128% increase over last fiscal year. This increase is due to the anticipated expenditure in the Capital Projects Fund that is supported with funds from the Denton County Bond as well as the 2023 and 2025 CO & Revenue Bonds.

### General Fund Summary

The General Fund is the City’s primary operating fund used to account for revenues and expenses related to essential city services such as Police, Parks, Library, Development Services, Streets & Drainage, and administrative functions. The General Fund is primarily funded by ad valorem (property) taxes, sales tax, fees, and investment income. The General Fund is not restricted to specific purposes and can be used for a wide range of city operations.

The Fiscal Year 2026 expenditure budget for the General Fund is \$7,374,819 which is a 9% increase over last fiscal year.

### Reserve Fund Level

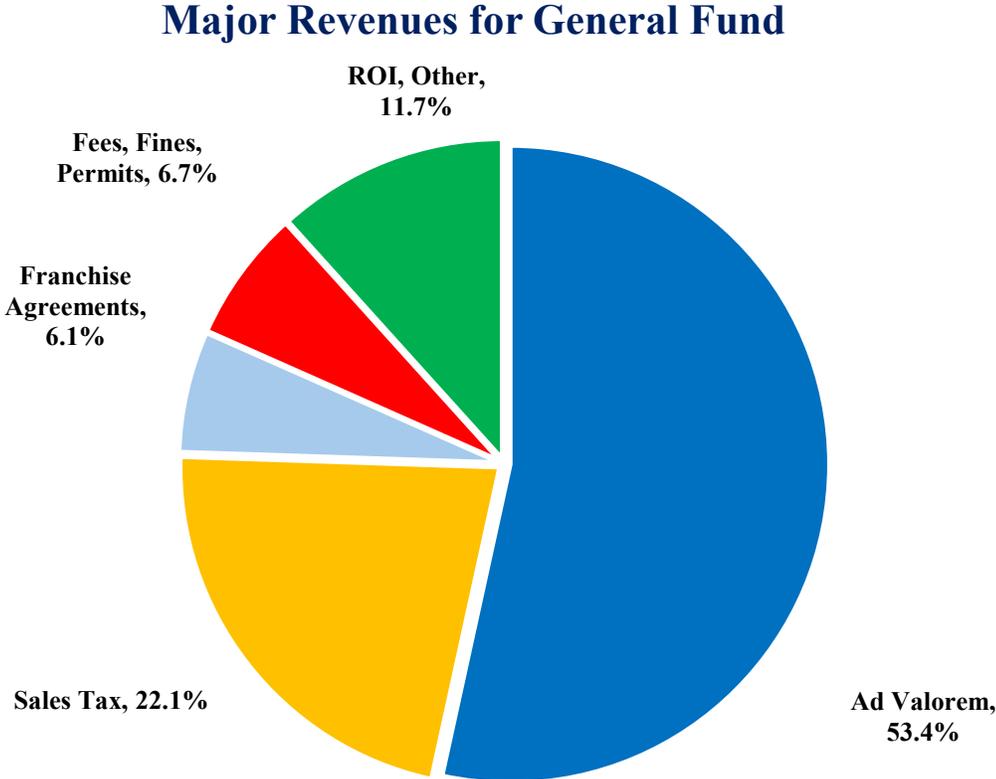
The City of Lake Dallas maintains a General Fund reserve balance for unanticipated expenditures, unforeseen revenue fluctuations, or other adverse circumstances. To ensure that resources are available for these types of issues the City of Lake Dallas Council has expressed an intent to maintain a level of unassigned fund balance in the general fund equal to 25% of the fund’s operating expenditures.

The estimated ending reserve balance of \$3,951,092 at the end of FY 2025 represents approximately 60% of estimated expenditures and is over the targeted goal of 25%. The chart below provides a listing of the ending fund balances for the past two years, an estimate balance for the fiscal year ending September 30, 2025, and the projected balance for the fiscal year ending September 30, 2026. 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.

	As of 9/30/2024	Estimated 9/30/2025	Projected 9/30/2026
<b>Ending Balance</b>	\$3,711,676	\$3,951,092	\$3,410,719
<b>% of Total Expenditures</b>	58%	60%	46%
<b>Target %</b>	25%	25%	25%

**Revenues**

The key General Fund revenue sources are discussed below. The chart below shows the source of the major revenues for FY 2026:



*Property Tax*

Greater than half of the total General Fund revenue is generated from property taxes, also referred to as ad valorem taxes. As shown below, the 2025 certified value increased by 3.26%, approximately, or \$27,253,300 from the 2024 certified value. Analysis of the increase shows there was approximately \$3.88 million in new value added to the appraisal roll due to new growth and construction. Below is a chart with a detailed breakdown of certified values:

	2024 Certified Total AV	2025 Certified Total AV	Increase (Decrease)	Percent Change	New Value
General Government	\$836,329,211	\$863,582,511	\$27,253,300	3.26%	\$3,882,296

The increase in the annual certified value is a combination of the new property values added to the tax rolls and the increase in value for existing properties.

The FY 2026 budget includes a tax rate greater than the FY 2025 tax rate. The FY 2026 tax rate is \$0.559711 per \$100 of assessed valuation. Of this amount, \$0.456247 is provided for operations and maintenance, and \$0.103464 is provided for debt service.

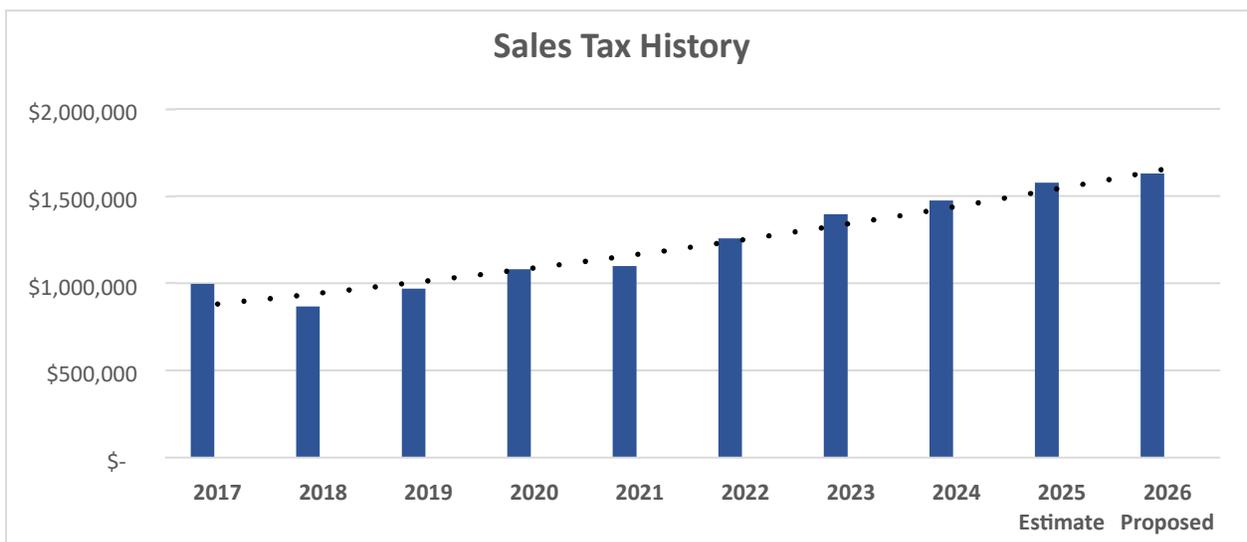
The following chart provides a 5-year history of certified assessed values and tax rates:

Fiscal Year	Certified Assessed Value	Operations and Maintenance Tax Rate	Debt Service Tax Rate	Total Tax Rate
2025-26	\$863,582,511	\$0.456247	\$0.103464	\$0.559711
2024-25	\$836,329,211	\$0.461716	\$0.057136	\$0.518852
2023-24	\$796,973,629	\$0.468799	\$0.059224	\$0.528023
2022-23	\$675,540,799	\$0.517641	\$0.049611	\$0.567252
2021-22	\$579,400,089	\$0.558340	\$0.055783	\$0.614123

**Sales Tax**

The FY 2025 year-end estimate of \$1,577,552 is 2.84% or \$43,552 above the adopted FY 2025 budget. Revenue growth from sales tax is expected to continue to increase at around 3% annually. The FY 2026 budget projects sales tax will be \$1,629,876, which is approximately 3.32% above the FY 2025 estimated amount. The budget projects an increase in sales tax receipts annually which include collections related to current businesses and new developments.

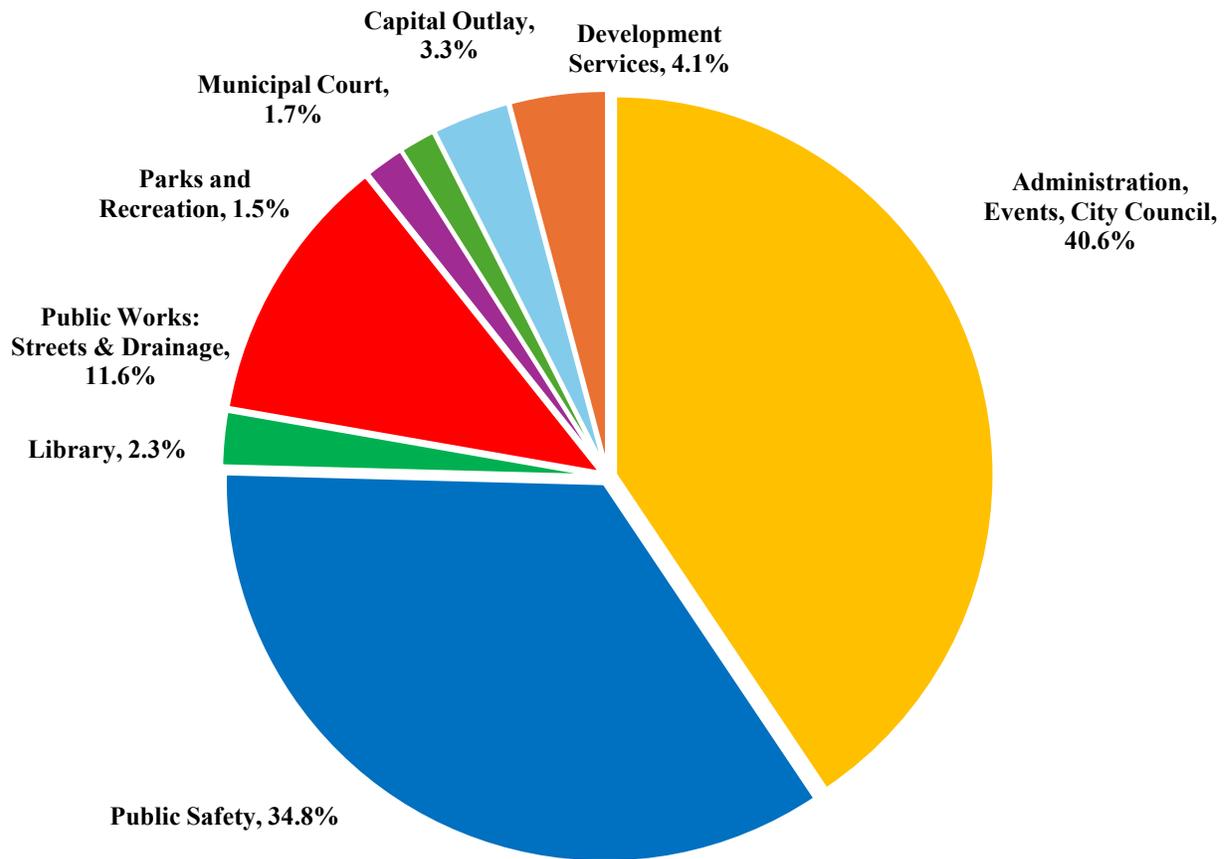
The following chart provides a 8-year history of sales tax collection and growth:



**Expenditures**

The FY 2026 budget includes an increase of \$616,706 in General Fund expenditures, which is a 9.13% increase over the FY 2025 budget. This budget includes an anticipated healthcare cost increase of 15% as well as a 4% cost-of-living adjustment (COLA).

**Major Expenditures for General Fund**



## BUDGET RESOURCE &amp; EXPENDITURE SUMMARY

REVENUES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
General Fund	\$ 6,721,320	\$ 6,586,451	\$ 6,792,113	\$ 7,374,819
Debt Service Fund	724,150	726,759	812,040	1,128,084
Community Development Corporation Fund	1,443,263	504,000	673,547	803,385
Street Maintenance Sales Tax Fund	312,717	280,000	335,278	785,000
Hotel Occupancy Fund	97,586	53,000	80,769	150,000
Municipal Court Technology Fund	3,938	3,000	2,780	7,830
Municipal Court Security Fund	6,817	2,630	5,509	3,655
LEOSE	3,351	1,201	4,781	5,018
Municipal Court Child Safety Fund	12,534	10,200	12,065	25,000
Juvenile Case Management Fund	11,826	3,040	12,195	12,627
Drug Seizure Fund	132	110	71	-
Kids N Cops Fund	1,123	5,900	6,599	11,700
Willow Grove Park Fund	125,406	121,000	138,623	136,675
Animal Rescue Fund	3,598	1,100	259	2,814
Library Donations Fund	8,637	7,100	8,592	12,500
Park Improvement Fund	190	50	102	2,846
Coronavirus SLFRF Fund	111,039	50,000	50,250	799,612
Stormwater Drainage Fund	354,426	209,000	216,700	497,483
Halloween Event Fund	5,020	3,310	5,210	5,000
Christmas Event Fund	9,265	8,500	1,250	4,359
Opioid Abatement Fund	1,813	50	7,872	8,259
Tree Preservation Fund	305	50	378	4,000
General Capital Projects Fund	423,717	10,000	369,104	10,907,788
2023 CO & Revenue Bonds Fund	169,129	50,000	110,178	3,835,140
2025 CO & Revenue Bonds Fund	-	-	6,965,000	6,965,000
Municipal Court Building Security & Technology Fund	-	-	400	430
<b>TOTAL REVENUES</b>	<b>\$ 10,551,302</b>	<b>\$ 8,636,451</b>	<b>\$ 16,611,664</b>	<b>\$ 33,489,024</b>

## BUDGET RESOURCE &amp; EXPENDITURE SUMMARY

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
General Fund	\$ 6,353,801	\$ 6,758,113	\$ 6,552,698	\$ 7,374,819
Debt Service Fund	777,891	812,248	812,248	1,128,084
Community Development Corporation Fund	1,183,315	433,414	420,139	803,385
Street Maintenance Sales Tax Fund	328,354	794,000	395,000	785,000
Hotel Occupancy Fund	58,894	72,453	72,453	150,000
Municipal Court Technology Fund	-	-	-	7,830
Municipal Court Security Fund	1,350	2,300	2,850	3,655
LEOSE	-	1,200	1,200	5,018
Municipal Court Child Safety Fund	-	19,580	19,580	25,000
Juvenile Case Management Fund	-	3,040	-	12,627
Drug Seizure Fund	-	50	-	-
Kids N Cops Fund	6,520	14,000	12,272	11,700
Willow Grove Park Fund	215,139	125,620	102,677	136,675
Animal Rescue Fund <sup>1</sup>	10,560	5,000	5,000	2,814
Library Donations Fund	2,977	1,000	2,106	12,500
Park Improvement Fund	-	-	-	2,846
Coronavirus SLFRF Fund	458,815	1,580,405	778,100	799,612
Stormwater Drainage Fund	12,512	207,083	205,166	497,483
Halloween Event Fund	3,515	2,550	4,496	5,000
Christmas Event Fund	5,179	8,500	2,357	4,359
Opioid Abatement Fund	-	50	-	8,259
Tree Preservation Fund	-	50	-	4,000
General Capital Projects Fund	393,713	532,626	390,246	10,907,788
2023 CO & Revenue Bonds Fund	273,256	3,317,979	326,619	3,835,140
2025 CO & Revenue Bonds Fund	-	-	-	6,965,000
Municipal Court Building Security & Technology Fund	-	-	-	430
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,085,791</b>	<b>\$ 14,691,261</b>	<b>\$ 10,105,207</b>	<b>\$ 33,489,024</b>

<sup>1</sup> This fund will no longer collect revenues and will be closed in FY 2026

**Position Summary  
City Wide**

<b>Personnel Full-Time Equivalents (FTE)</b>	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Estimate</b>	<b>FY2026 Proposed</b>
Administration	3.0	5.0	5.0	5.0
Animal Services	2.5	0.0	0.0	0.0
Development Services	1.0	2.0	2.0	2.0
Library	0.5	1.5	1.5	1.5
Municipal Court	1.0	1.0	1.0	1.0
Parks & Facilities	0.0	1.0	1.0	1.0
Police	17.0	19.0	19.0	19.0
Streets & Drainage	5.0	5.0	5.0	5.0
<b>Total</b>	<b>30.0</b>	<b>34.5</b>	<b>34.5</b>	<b>34.5</b>

### 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.

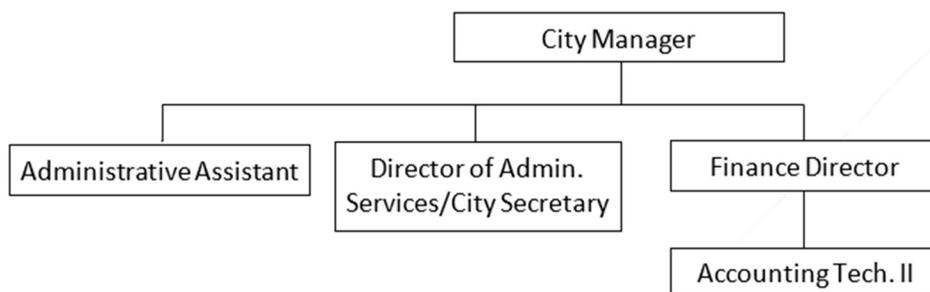
#### CITY COUNCIL EXPENDITURES BY CLASSIFICATION

	FY 2024	FY 2025	FY 2025	FY 2026
EXPENDITURES	ACTUAL	ADOPTED	ESTIMATE	PROPOSED
Office Supplies	\$ 205	\$ 100	\$ 370	\$ 110
Uniforms	-	600	460	630
Travel & Training	1,452	9,900	9,900	10,400
Dues & Memberships	5,204	7,000	7,000	7,350
Flowers/Gifts/Plaques	646	150	910	160
Legislative	-	4,500	4,500	4,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,508</b>	<b>\$ 22,250</b>	<b>\$ 23,140</b>	<b>\$ 23,400</b>

### 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 Full-Time Equivalents (FTE)	FY2024 Actual	FY2025 Adopted	FY2025 Estimate	FY2026 Proposed
City Manager	1.0	1.0	1.0	1.0
Director of Admin. Services/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	1.0	1.0
Administrative Assistant	0.0	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>

**ADMINISTRATIVE SERVICES  
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Salaries	\$ 340,970	\$ 486,713	\$ 419,168	\$ 516,957
Overtime	1,685	3,000	1,116	2,000
Certification Pay	1,209	4,800	1,151	1,200
Stipend/Auto Allowance	2,078	-	8,212	6,000
Longevity	894	630	775	732
FICA/Medicare Tax	16,836	7,206	6,842	7,600
Unemployment Tax	730	702	913	968
Worker's Compensation	933	2,037	1,528	2,149
Group Health Insurance	37,245	94,983	59,350	74,973
Retirement/TMRS	49,185	74,541	51,648	78,623
Physicals & Evaluations	214	-	79	35
<b>Subtotal: Personnel Services</b>	<b>451,980</b>	<b>674,612</b>	<b>550,783</b>	<b>691,237</b>
Office Supplies	1,932	4,700	5,086	5,341
Operating Supplies	20,376	8,500	6,000	8,500
Postage & Shipping	4,676	1,600	1,600	1,880
Printing	828	500	1,830	2,021
Uniforms	150	500	500	500
Advertising	4,510	2,000	4,000	2,000
Travel & Training	5,653	21,600	21,600	21,600
Dues & Memberships	3,723	3,300	11,686	12,271
Office Equipment	230	500	3,364	2,000
Flowers/Gifts/Plaques	524	500	500	600
Subscriptions & Publications	4,480	4,400	4,400	1,200
Telephone	3,152	3,799	3,799	3,989
Land Lease	-	-	1,551	1,628
Utilities	58,605	46,000	46,000	48,300
Accounting & Auditor	22,850	25,000	25,000	26,250
Legal Services	104,271	90,000	90,000	90,000
Consultants & Professionals	174,192	15,000	136,741	143,601
Elections	4,092	10,000	-	10,000
Denton County Tax	29,969	40,000	40,000	35,000
Property & Liability Insurance	70,156	75,000	81,573	85,652
Fire Contract	1,360,724	1,449,160	1,449,160	1,482,314
Janitorial Services	24,487	25,008	25,008	26,258
Code Codification	634	3,000	727	764
Shredder Services	312	800	800	1,200
SPAN	6,032	22,757	25,257	26,000
Website Services	6,861	8,800	9,491	10,000
Benefits Adm Fees	2,863	2,400	2,127	2,400
Animal Service Contract	-	79,000	79,000	79,000
Printers & Copiers	13,596	14,000	14,000	14,560
Downtown BIG Grants	190,000	-	-	-
Facilities Maintenance	36,831	20,000	40,237	42,000
IT Maintenance	44,256	40,000	56,188	58,997
Cash Over/Short	12,080	-	-	-
<b>Subtotal: Operations</b>	<b>2,213,043</b>	<b>2,017,824</b>	<b>2,187,226</b>	<b>2,245,826</b>
Capital Outlay Information Technology	2,975	-	7,261	2,312
Capital Outlay Buildings/Facilities	88,581	20,000	10,000	85,500
<b>Subtotal: Capital Outlay</b>	<b>91,556</b>	<b>20,000</b>	<b>17,261</b>	<b>87,812</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,756,579</b>	<b>\$ 2,712,436</b>	<b>\$ 2,755,270</b>	<b>\$ 3,024,875</b>

### 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.

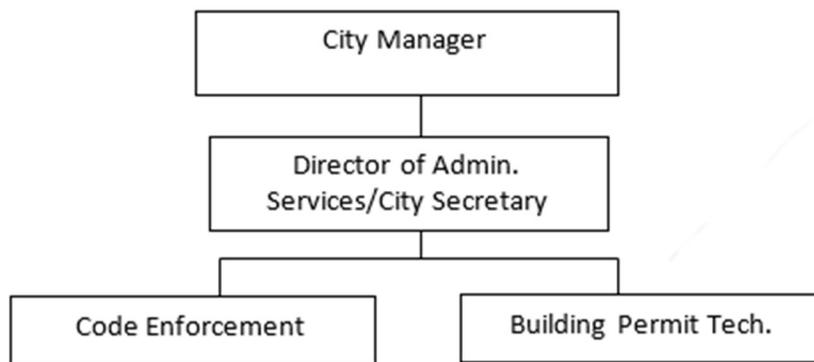
#### EVENTS EXPENDITURES BY CLASSIFICATION

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
Community Events	\$ 5,133	\$ 8,500	\$ 3,356	\$ 8,950
Fireworks	24,999	24,999	24,999	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,132</b>	<b>\$ 33,499</b>	<b>\$ 28,355</b>	<b>\$ 33,950</b>

### 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 Full-Time Equivalents (FTE)	FY2024 Actual	FY2025 Adopted	FY2025 Estimate	FY2026 Proposed
Building Permit Technician	0.0	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

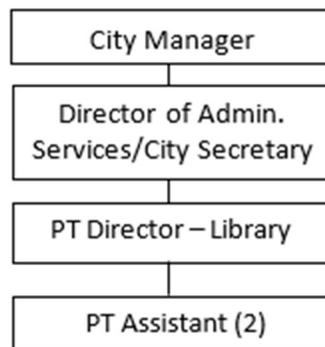
**DEVELOPMENT SERVICES  
EXPENDITURES BY CLASSIFICATION**

<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Salaries	\$ 80,200	\$ 92,564	\$ 69,641	\$ 96,533
Overtime	2,797	1,200	1,736	1,500
Certification Pay	-	2,600	-	2,600
Longevity	630	774	748	618
FICA/Medicare Tax	1,140	1,409	986	1,438
Unemployment Tax	251	23	263	126
Worker's Compensation	211	638	208	618
Group Health Insurance	29,644	35,845	21,609	30,736
Retirement/TMRS	14,495	14,571	8,324	14,868
Physicals & Evaluations	-	-	99	-
<b>Subtotal: Personnel Services</b>	<b>129,368</b>	<b>149,624</b>	<b>103,613</b>	<b>149,037</b>
Office Supplies	101	400	400	400
Operating Supplies	142	300	300	500
Postage & Shipping	435	700	700	400
Printing	34	100	100	100
Uniforms	105	300	300	300
Advertising	-	750	750	300
Travel & Training	670	2,000	2,000	2,195
Dues & Memberships	324	325	325	325
Vehicle Fuel	1,199	1,200	1,200	1,200
Office Equipment	-	200	200	200
Safety Equipment & Supplies	-	200	200	200
Telephone	802	1,200	692	1,200
Keep Lake Dallas Beautiful	868	1,000	448	1,000
Engineering	13,435	15,000	15,000	15,000
Consultants & Professionals	61,726	40,000	51,121	53,024
Inspection Services	43,059	38,000	53,182	55,310
Health Inspections	8,575	55,000	8,225	8,225
Comprehensive Zoning Ordinance	-	40,000	40,000	-
Vehicle Lease	7,020	6,481	6,481	6,800
Property Abatements	3,882	4,000	4,000	4,000
Vehicle Maintenance	1,590	1,000	1,000	1,000
IT Maintenance	4,000	4,000	4,000	4,000
<b>Subtotal: Operations</b>	<b>147,967</b>	<b>212,156</b>	<b>190,623</b>	<b>155,679</b>
Capital Outlay Information Technology	1,144	-	1,291	-
<b>Subtotal: Capital Outlay</b>	<b>1,144</b>	<b>-</b>	<b>1,291</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 278,478</b>	<b>\$ 361,780</b>	<b>\$ 295,527</b>	<b>\$ 304,716</b>

### 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 Full-Time Equivalents (FTE)	FY2024 Actual	FY2025 Adopted	FY2025 Estimate	FY2026 Proposed
Director of Library Services	0.0	0.5	0.5	0.5
Part Time Library Assistance	0.5	1.0	1.0	1.0
<b>Total</b>	<b>0.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

**LIBRARY SERVICES  
EXPENDITURES BY CLASSIFICATION**

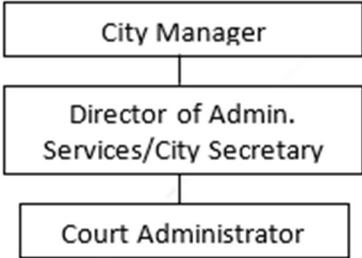
<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Salaries	\$ 25,413	\$ 73,331	\$ 60,400	\$ 94,572
Overtime	-	1,000	-	1,000
FICA/Medicare Tax	365	957	662	1,371
Unemployment Tax	9	968	239	968
Worker's Compensation	74	271	201	315
Group Health Insurance	89	-	211	189
Retirement/TMRS	5,315	7,089	8,838	14,186
Physicals & Evaluations	-	100	123	50
<b>Subtotal: Personnel Services</b>	<b>31,265</b>	<b>83,716</b>	<b>70,673</b>	<b>112,651</b>
Office Supplies	-	1,000	1,000	1,000
Operating Supplies	2,301	800	1,071	1,500
Postage & Shipping	-	500	50	250
Uniforms	-	300	69	300
Advertising	-	1,000	-	500
Travel & Training	-	100	-	835
Dues & Memberships	-	4,411	4,411	2,890
Subscriptions & Publications	-	-	579	6,340
Library Books/Materials	888	10,000	7,105	12,500
Telephone	472	500	430	520
Utilities	14,508	12,500	12,116	12,722
Security System	1,067	1,100	577	1,100
Printers & Copiers	1,696	2,000	1,335	2,000
Facilities Maintenance	750	2,000	312	5,000
IT Maintenance	11,207	15,000	7,441	12,000
<b>Subtotal: Operations</b>	<b>32,890</b>	<b>51,211</b>	<b>36,495</b>	<b>59,457</b>
Capital Outlay Information Technology	-	10,000	10,000	-
<b>Subtotal: Capital Outlay</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 64,154</b>	<b>\$ 144,927</b>	<b>\$ 117,169</b>	<b>\$ 172,108</b>

**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**

<b>Personnel Full-Time Equivalents (FTE)</b>	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Estimate</b>	<b>FY2026 Proposed</b>
Court Administrator	1.0	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

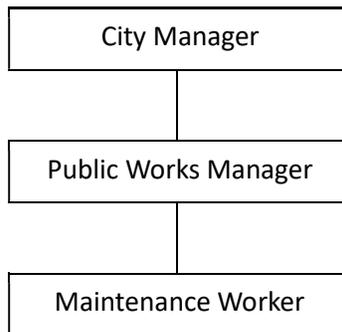
**MUNICIPAL COURT SERVICES  
EXPENDITURES BY CLASSIFICATION**

<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Salaries	\$ 52,102	\$ 53,409	\$ 41,050	\$ 57,120
Overtime	56	1,000	-	-
Longevity	96	168	-	-
FICA/Medicare Tax	748	791	567	828
Unemployment Tax	164	12	266	63
Worker's Compensation	131	228	118	234
Group Health Insurance	9,248	9,963	9,838	10,021
Retirement/TMRS	6,003	8,187	4,924	8,568
Physicals & Evaluations	-	-	227	-
<b>Subtotal: Personnel Services</b>	<b>68,547</b>	<b>73,758</b>	<b>56,991</b>	<b>76,834</b>
Office Supplies	243	800	800	900
Postage & Shipping	235	1,000	611	500
Printing	21	500	1,207	800
Uniforms	-	100	100	100
Travel & Training	-	1,350	1,350	1,350
Dues & Memberships	-	55	55	2,005
Court Collection Fees	9,150	10,000	6,143	10,000
Municipal Judge/Magistrate	14,400	14,400	14,400	14,400
Prosecutor	12,829	15,000	7,311	14,000
Jury Fee	200	500	-	500
Printers & Copiers	543	465	560	688
IT Maintenance	11,000	10,300	9,864	3,439
<b>Subtotal: Operations</b>	<b>48,622</b>	<b>54,470</b>	<b>42,401</b>	<b>48,682</b>
Capital Outlay Equipment	1,144	-	-	890
<b>Subtotal: Capital Outlay</b>	<b>1,144</b>	<b>-</b>	<b>-</b>	<b>890</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 118,313</b>	<b>\$ 128,228</b>	<b>\$ 99,391</b>	<b>\$ 126,406</b>

**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**

<b>Personnel Full-Time Equivalents (FTE)</b>	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Estimate</b>	<b>FY2026 Proposed</b>
Maintenance Worker	0.0	1.0	1.0	1.0
<b>Total</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

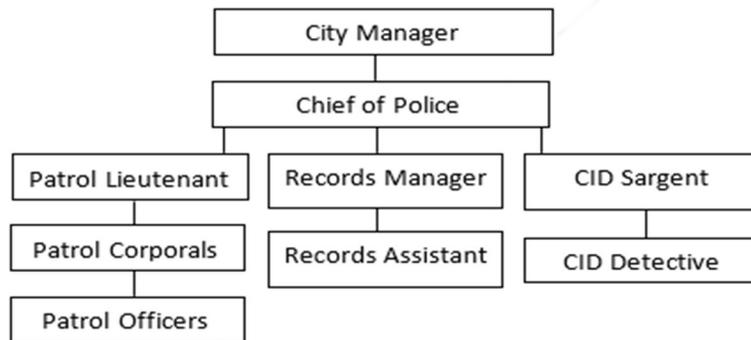
**PARKS AND FACILITIES  
EXPENDITURES BY CLASSIFICATION**

<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Salaries	\$ -	\$ 37,440	\$ 22,766	\$ 39,520
Overtime	-	5,000	3,091	2,500
FICA/Medicare Tax	-	615	374	578
Unemployment Tax	-	-	114	105
Worker's Compensation	-	1,528	169	3,039
Group Health Insurance	-	9,776	-	9,908
Retirement/TMRS	-	6,366	3,719	5,982
Physicals & Evaluations	-	-	-	-
Cell Phone Allowance	-	-	-	360
<b>Subtotal: Personnel Services</b>	<b>-</b>	<b>60,725</b>	<b>30,233</b>	<b>61,992</b>
Office Supplies	-	40	69	80
Operating Supplies	2,346	100	257	400
Uniforms	-	1,000	1,000	1,050
Travel & Training	-	1,500	-	1,500
Vehicle Fuel	4,016	2,800	2,800	2,800
Equipment	434	950	1,097	1,300
Safety Equipment & Supplies	6	500	10	500
Telephone	-	200	-	200
Mowing Contract	15,030	16,000	16,000	16,800
Facilities Maintenance	1,490	1,000	22	1,000
Vehicle Maintenance	4,781	1,500	7,960	6,000
Equipment Maintenance	4,023	950	1,646	2,200
Park Maintenance	18,103	15,000	15,000	15,000
<b>Subtotal: Operations</b>	<b>50,229</b>	<b>41,540</b>	<b>45,861</b>	<b>48,830</b>
Capital Loan Principal	12,704	-	13,215	2,378
Capital Loan Interest	966	-	475	76
<b>Subtotal: Debt Service</b>	<b>13,670</b>	<b>-</b>	<b>13,690</b>	<b>2,454</b>
Capital Outlay Park Improvement	-	25,000	25,000	-
<b>Subtotal: Capital Outlay</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,899</b>	<b>\$ 127,265</b>	<b>\$ 114,784</b>	<b>\$ 113,276</b>

**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**

<b>Personnel Full-Time Equivalents (FTE)</b>	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Estimate</b>	<b>FY2026 Proposed</b>
Chief of Police	1.0	1.0	1.0	1.0
Police Lieutenant	2.0	2.0	2.0	2.0
Police Sergeant	1.0	1.0	1.0	1.0
Police Corporal	1.0	1.0	1.0	2.0
Police Officer	11.0	13.0	13.0	11.0
Records Manager & Assistant	1.0	1.0	1.0	2.0
<b>Total</b>	<b>17.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>

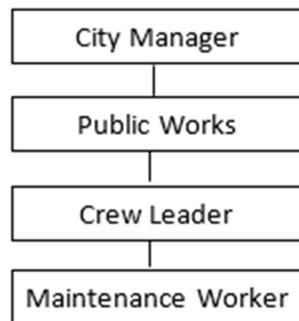
**POLICE DEPARTMENT  
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	ADOPTED	ESTIMATE	PROPOSED
Salaries	\$ 1,136,035	\$ 1,368,157	\$ 1,368,157	\$ 1,411,287
Overtime	62,922	47,000	69,701	48,880
Certification Pay	8,506	9,001	7,507	9,300
Longevity	5,466	6,558	7,065	3,984
FICA/Medicare Tax	17,933	20,745	20,273	20,599
Unemployment Tax	2,404	2,106	2,246	2,190
Worker's Compensation	28,151	61,250	36,139	55,262
Group Health Insurance	197,237	258,327	180,064	288,899
Retirement/TMRS	189,018	214,608	168,529	213,088
Physicals & Evaluations	1,185	1,000	2,304	2,443
Psychological Services	155	1,000	351	1,240
<b>Subtotal: Personnel Services</b>	<b>1,649,012</b>	<b>1,989,752</b>	<b>1,862,337</b>	<b>2,057,172</b>
Bailiff Fees	-	1,500	-	-
Background Checks	-	-	-	4,000
Office Supplies	619	2,500	688	3,500
Employee Appreciation	-	2,100	-	2,100
Operating Supplies	6,500	3,600	6,327	4,500
Postage & Shipping	1,394	500	544	1,000
Printing	1,547	1,000	525	1,000
Uniforms	19,673	27,000	27,000	21,000
Advertising	-	100	-	100
Travel & Training	25,320	53,349	53,349	53,500
Dues & Memberships	4,325	2,505	3,280	4,500
Vehicle Fuel	40,904	45,000	26,796	45,000
Safety Equipment & Supplies	13,826	12,500	12,246	12,100
Subscriptions & Publications	16,439	10,200	9,282	10,800
Telephone	11,723	10,200	7,616	10,200
Emergency Response Supplies	44	300	541	569
Firearm Supplies & Ammo	-	-	-	12,627
Utilities	7,560	9,605	14,320	15,000
Legal Services	-	500	19,969	10,000
Communications	59,220	51,231	-	44,000
Consultants & Professionals	5,000	8,000	16,634	6,000
Jail Services	-	500	-	500
Janitorial Services	-	-	1,042	9,000
Vehicle Lease	65,448	111,729	102,899	145,797
Printers & Copiers	2,812	3,000	2,596	3,000
Facilities Maintenance	1,642	2,300	3,116	3,272
Vehicle Maintenance	35,641	24,200	56,555	26,000
Equipment Maintenance	3,646	3,000	6,879	7,000
IT Maintenance	39,591	43,575	43,575	43,575
<b>Subtotal: Operations</b>	<b>362,876</b>	<b>429,994</b>	<b>415,779</b>	<b>499,640</b>
Capital Loan Principal	28,685	-	19,337	10,105
Capital Loan Interest	2,031	-	663	322
<b>Subtotal: Debt Service</b>	<b>30,716</b>	<b>-</b>	<b>19,999</b>	<b>10,427</b>
Capital Outlay-Vehicles	74,645	24,220	38,240	67,500
Capital Outlay-Information Technology	26,577	37,300	34,634	40,000
Capital Outlay-CRIMES	18,774	10,000	10,000	33,150
Capital Outlay-Evidence Locker System	-	35,541	35,541	-
<b>Subtotal: Capital Outlay</b>	<b>119,997</b>	<b>107,061</b>	<b>118,415</b>	<b>140,650</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,162,600</b>	<b>\$ 2,526,807</b>	<b>\$ 2,416,531</b>	<b>\$ 2,707,890</b>

### 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 marking maintenance and signals.

### Organization Chart



### Authorized Positions

Personnel Full-Time Equivalents (FTE)	FY2024 Actual	FY2025 Adopted	FY2025 Estimate	FY2026 Proposed
Public Works Manager	1.0	1.0	0.0	1.0
Crew Leader	1.0	1.0	1.0	1.0
Maintenance Worker	3.0	3.0	2.0	3.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>3.0</b>	<b>5.0</b>

**PUBLIC WORKS - STREETS & DRAINAGE  
EXPENDITURES BY CLASSIFICATION**

<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Salaries	\$ 182,186	\$ 267,471	\$ 230,530	\$ 291,368
Overtime	13,554	12,000	16,500	17,160
Certification Pay	302	300	288	300
Longevity	618	930	925	1,074
FICA/Medicare Tax	2,787	4,075	3,516	4,255
Unemployment Tax	634	702	647	730
Worker's Compensation	11,161	21,416	15,220	22,362
Group Health Insurance	30,329	67,665	61,321	85,468
Retirement/TMRS	28,760	42,159	29,935	44,020
Physicals & Evaluations	193	-	320	150
Cell Phone Allowance	-	-	-	1,799
<b>Subtotal: Personnel Services</b>	<b>270,524</b>	<b>416,718</b>	<b>359,202</b>	<b>468,686</b>
Office Supplies	86	285	29	285
Operating Supplies	7,372	1,000	2,286	2,400
Uniforms	1,656	5,000	2,933	4,000
Travel & Training	78	3,550	41	2,000
Dues & Memberships	-	600	-	500
Vehicle Fuel	8,837	8,800	8,800	8,800
Equipment	1,635	1,400	1,400	1,400
Safety Equipment & Supplies	2,972	700	700	735
Telephone	1,200	1,560	1,560	-
Utilities	5,774	6,000	4,249	6,300
Street Lighting	62,706	58,400	58,400	61,320
Engineering	7,915	15,000	30,424	31,945
Rentals	4,086	10,000	1,599	5,000
Consultants & Professionals	57,632	7,000	25,078	50,000
Traffic Signal Maintenance	3,146	5,000	5,000	5,250
Vehicle Lease	-	4,264	12,851	37,622
Facilities Maintenance	7,846	2,600	6,353	6,670
Vehicle Maintenance	13,989	5,000	14,524	15,250
Equipment Maintenance	19,106	8,000	13,785	14,474
Street Maintenance	-	150,335	106,094	100,000
IT Maintenance	2,525	2,700	2,700	2,700
Tree Maintenance	11,500	10,000	10,890	11,435
Sign Maintenance	3,529	6,000	6,000	6,000
<b>Subtotal: Operations</b>	<b>223,589</b>	<b>313,194</b>	<b>315,696</b>	<b>374,087</b>
Capital Loan Principal	14,958	-	7,331	10,105
Capital Loan Interest	1,033	-	234	322
<b>Subtotal: Debt Service</b>	<b>15,991</b>	<b>-</b>	<b>7,565</b>	<b>10,427</b>
Capital Outlay-Vehicles	-	9,600	9,600	15,000
Capital Outlay-Information Technology	-	-	250	-
Capital Outlay Building/Facilities	-	-	-	-
<b>Subtotal: Capital Outlay</b>	<b>-</b>	<b>9,600</b>	<b>9,850</b>	<b>15,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 510,105</b>	<b>\$ 739,512</b>	<b>\$ 692,312</b>	<b>\$ 868,200</b>

**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 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 FUND  
RESOURCE & EXPENDITURE SUMMARY**

<b>REVENUES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Property Taxes-Current	\$ 460,145	\$ 477,845	\$ 466,369	\$ 893,497
Property Taxes-Delinquent	1,954	2,000	2,414	702
Property Taxes-P & I	2,743	2,000	3,276	800
Interest Income - I&S	25,740	10,000	15,727	2,000
Bond Proceeds	-	-	6,965,000	-
CDC Debt Payment Reimbursement	233,568	234,914	17,371	231,085
<b>TOTAL REVENUES</b>	<b>\$ 724,150</b>	<b>\$ 726,759</b>	<b>\$ 7,470,159</b>	<b>\$ 1,128,084</b>

<b>EXPENDITURES</b>	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Paying Agent Fees	\$ 254	\$ 208	\$ 208	\$ 3,500
2008 Street GO Bonds Principal	60,000	65,000	65,000	70,000
2008 Street GO Bonds Interest	14,272	11,788	11,788	9,052
2018 Refunding Bonds Principal	165,000	170,000	170,000	175,000
2018 Refunding Bonds Interest	17,347	12,786	12,786	8,009
2019 CDC Revenue Bonds Principal	60,000	60,000	60,000	60,000
2019 CDC Revenue Bonds Interest	25,200	22,680	22,680	20,160
2019 GO Refunding Bonds Principal	70,000	75,000	75,000	75,000
2019 GO Refunding Bonds Interest	8,463	7,161	7,161	5,766
2019 CO Bonds Principal	160,000	165,000	165,000	165,000
2019 CO Bonds Interest	19,189	16,150	16,150	13,015
2023 CO Bond Principal	60,000	70,000	70,000	85,000
2023 CO Bond Interest	118,166	136,475	136,475	132,975
2025 CO Bond Interest	-	-	-	305,608
<b>TOTAL EXPENDITURES</b>	<b>\$ 777,891</b>	<b>\$ 812,248</b>	<b>\$ 812,248</b>	<b>\$ 1,128,084</b>

**Street Maintenance Fund**

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

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 708,830	\$ 693,193	\$ 693,193	\$ 633,471
<b>RESOURCES</b>				
Sales Tax - Road Maintenance	\$ 288,380	\$ 280,000	\$ 311,125	\$ 326,681
Interest Income	24,337	-	24,153	24,878
<b>TOTAL REVENUES</b>	<b>\$ 312,717</b>	<b>\$ 280,000</b>	<b>\$ 335,278</b>	<b>\$ 351,559</b>
Use of Reserves	-	-	-	433,441
<b>TOTAL RESOURCES</b>	<b>\$ 312,717</b>	<b>\$ 280,000</b>	<b>\$ 335,278</b>	<b>\$ 785,000</b>
<b>EXPENDITURES</b>				
Street Repair Maintenance	\$ 328,354	\$ 794,000	\$ 395,000	\$ 785,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 328,354</b>	<b>\$ 794,000</b>	<b>\$ 395,000</b>	<b>\$ 785,000</b>
<b>Ending Fund Balance</b>	<b>\$ 693,193</b>	<b>\$ 179,193</b>	<b>\$ 633,471</b>	<b>\$ 200,030</b>

### Hotel Occupancy Tax Fund

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

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 274,188	\$ 312,880	\$ 312,880	\$ 321,196
<b>RESOURCES</b>				
Taxes	\$ 88,834	\$ 50,000	\$ 71,186	\$ 74,745
Interest Income	8,752	3,000	9,583	9,870
<b>TOTAL REVENUES</b>	<b>\$ 97,586</b>	<b>\$ 53,000</b>	<b>\$ 80,769</b>	<b>\$ 84,616</b>
Use of Reserves	-	-	-	65,384
<b>TOTAL RESOURCES</b>	<b>\$ 97,586</b>	<b>\$ 53,000</b>	<b>\$ 80,769</b>	<b>\$ 150,000</b>
<b>EXPENDITURES</b>				
Promotion of the Arts	\$ 58,894	\$ 72,453	\$ 72,453	-
Transfer to General Fund	-	-	-	150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,894</b>	<b>\$ 72,453</b>	<b>\$ 72,453</b>	<b>\$ 150,000</b>
Ending Fund Balance	\$ 312,880	\$ 293,427	\$ 321,196	\$ 255,811

### Court Technology Fund

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. 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.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 9,772	\$ 13,710	\$ 13,710	\$ 16,490
<b>RESOURCES</b>				
Fines & Fees	\$ 3,346	\$ 2,900	\$ 2,455	\$ 2,577
Interest Income	592	100	325	335
<b>Total Revenues</b>	<b>\$ 3,938</b>	<b>\$ 3,000</b>	<b>\$ 2,780</b>	<b>\$ 2,912</b>
Use of Reserves	-	-	-	4,918
<b>TOTAL RESOURCES</b>	<b>\$ 3,938</b>	<b>\$ 3,000</b>	<b>\$ 2,780</b>	<b>\$ 7,830</b>
<b>EXPENDITURES</b>				
Municipal Court	\$ -	\$ -	\$ -	\$ 6,914
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,914</b>
Ending Fund Balance	\$ 13,710	\$ 16,710	\$ 16,490	\$ 12,488

**Court Security Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 68,449	\$ 73,916	\$ 73,916	\$ 76,575
<b>RESOURCES</b>				
Fines & Fees	\$ 4,076	\$ 2,030	\$ 3,098	\$ 2,000
Interest Income	2,741	600	2,411	1,655
<b>Total Revenues</b>	\$ 6,817	\$ 2,630	\$ 5,509	\$ 3,655
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 6,817	\$ 2,630	\$ 5,509	\$ 3,655
<b>EXPENDITURES</b>				
Municipal Court	\$ 1,350	\$ 2,300	\$ 2,850	\$ 3,655
<b>TOTAL EXPENDITURES</b>	\$ 1,350	\$ 2,300	\$ 2,850	\$ 3,655
<b>Ending Fund Balance</b>	\$ 73,916	\$ 74,246	\$ 76,575	\$ 76,575

**LEOSE Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 2,127	\$ 5,478	\$ 5,478	\$ 9,059
<b>RESOURCES</b>				
Donations and Grants	3,266	1,200	4,706	4,941
Interest Income	85	1	75	77
<b>Total Revenues</b>	\$ 3,351	\$ 1,201	\$ 4,781	\$ 5,018
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 3,351	\$ 1,201	\$ 4,781	\$ 5,018
<b>EXPENDITURES</b>				
Travel & Training	\$ -	\$ 1,200	\$ 1,200	\$ 5,018
<b>TOTAL EXPENDITUR</b>	\$ -	\$ 1,200	\$ 1,200	\$ 5,018
<b>Ending Fund Balance</b>	\$ 5,478	\$ 5,479	\$ 9,059	\$ 9,059

**Child Safety Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 28,369	\$ 40,903	\$ 40,903	\$ 33,388
<b>RESOURCES</b>				
Fines and Fees	\$ 11,759	\$ 10,000	\$ 11,561	\$ 12,139
Interest Income	775	200	504	520
<b>TOTAL REVENUES</b>	\$ 12,534	\$ 10,200	\$ 12,065	\$ 12,659
Use of Reserves	-	-	-	12,341
<b>TOTAL RESOURCES</b>	\$ 12,534	\$ 10,200	\$ 12,065	\$ 25,000
<b>EXPENDITURES</b>				
Child Safety Program	\$ -	\$ 14,580	\$ 14,580	\$ 15,000
Kids N Cops	-	5,000	5,000	10,000
<b>TOTAL EXPENDITURES</b>	\$ -	\$ 19,580	\$ 19,580	\$ 25,000
<b>Ending Fund Balance</b>	\$ 40,903	\$ 31,523	\$ 33,388	\$ 21,047

### Juvenile Case Management Fund

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. 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 juvenile case management.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 180,032	\$ 191,858	\$ 191,858	\$ 204,053
<b>RESOURCES</b>				
Fines and Fees	\$ 1,975	\$ 2,040	\$ 3,349	\$ 3,517
Interest Income	9,851	1,000	8,845	9,110
<b>Total Revenues</b>	<b>\$ 11,826</b>	<b>\$ 3,040</b>	<b>\$ 12,195</b>	<b>\$ 12,627</b>
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 11,826</b>	<b>\$ 3,040</b>	<b>\$ 12,195</b>	<b>\$ 12,627</b>
<b>EXPENDITURES</b>				
Juvenile Case Mgmt.	\$ -	\$ -	\$ -	\$ 12,627
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,627</b>
Ending Fund Balance	\$ 191,858	\$ 194,898	\$ 204,053	\$ 204,053

### Drug Seizure Fund

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

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATE</b>	<b>PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 2,503	\$ 2,635	\$ 2,635	\$ 2,706
<b>RESOURCES</b>				
Undefined Revenues	\$ -	\$ 100	\$ -	\$ -
Interest Income	132	10	71	-
<b>Total Revenues</b>	<b>\$ 132</b>	<b>\$ 110</b>	<b>\$ 71</b>	<b>\$ -</b>
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 132</b>	<b>\$ 110</b>	<b>\$ 71</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Seizure Program	\$ -	\$ 50	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 2,635</b>	<b>\$ 2,695</b>	<b>\$ 2,706</b>	<b>\$ 2,706</b>

**Kids N’ Cops Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 11,115	\$ 5,718	\$ 5,718	\$ 45
<b>RESOURCES</b>				
Donations & Grants	\$ 852	\$ 800	\$ 1,440	\$ 1,536
Transfer in from Child Safety Fund	-	5,000	5,000	10,000
Interest Income	271	100	159	164
<b>Total Revenues</b>	<b>\$ 1,123</b>	<b>\$ 5,900</b>	<b>\$ 6,599</b>	<b>\$ 11,700</b>
Use of Reserves	-	2,382	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,123</b>	<b>\$ 8,282</b>	<b>\$ 6,599</b>	<b>\$ 11,700</b>
<b>EXPENDITURES</b>				
Shop with a Cop Program	\$ -	\$ 2,000	\$ 2,052	\$ 2,200
Kids N Cops Program	6,520	12,000	10,219	9,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,520</b>	<b>\$ 14,000</b>	<b>\$ 12,272</b>	<b>\$ 11,700</b>
Ending Fund Balance	\$ 5,718	\$ (2,382)	\$ 45	\$ 45

### Willow Grove Park Fund

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. 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.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 213,835	\$ 124,102	\$ 124,102	\$ 145,047
<b>RESOURCES</b>				
Fee for Usage Services	\$ 118,628	\$ 120,000	\$ 116,675	\$ 131,675
Interest Income	6,778	1,000	6,948	5,000
<b>TOTAL REVENUES</b>	<b>\$ 125,406</b>	<b>\$ 121,000</b>	<b>\$ 123,623</b>	<b>\$ 136,675</b>
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 125,406</b>	<b>\$ 121,000</b>	<b>\$ 123,623</b>	<b>\$ 136,675</b>
<b>EXPENDITURES</b>				
Materials & Supplies	\$ 1,812	\$ 4,000	\$ 2,221	\$ 4,200
Maintenance & Repair	62,537	67,120	49,984	51,484
Operations	4,485	14,500	10,472	14,500
Capital Outlay	106,304	-	-	24,491
Transfer out to General Fund	40,000	40,000	40,000	42,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 215,139</b>	<b>\$ 125,620</b>	<b>\$ 102,677</b>	<b>\$ 136,675</b>
Ending Fund Balance	\$ 124,102	\$ 119,482	\$ 145,047	\$ 145,048

### Animal Rescue Fund

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

The City of Lake Dallas began outsourcing it's Animal Services during fiscal year 2025. The remaining funds in this account will be used to offset the expenditures for the animal services contract.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 14,251	\$ 7,289	\$ 7,289	\$ 2,548
<b>RESOURCES</b>				
Donations & Grants	\$ 3,242	\$ 1,000	\$ -	\$ -
Interest Income	356	100	259	266
<b>TOTAL REVENUES</b>	<b>\$ 3,598</b>	<b>\$ 1,100</b>	<b>\$ 259</b>	<b>\$ 266</b>
Use of Reserves	-	-	-	2,548
<b>TOTAL RESOURCES</b>	<b>\$ 3,598</b>	<b>\$ 1,100</b>	<b>\$ 259</b>	<b>\$ 2,814</b>
<b>EXPENDITURES</b>				
Operational Expenses	\$ 10,560	\$ 5,000	\$ 5,000	\$ 2,814
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,560</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 2,814</b>
Ending Fund Balance	\$ 7,289	\$ 3,389	\$ 2,548	\$ -

<sup>1</sup> This fund will no longer collect revenues and will be closed in FY 2026

### Library Donation Fund

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 18,198	\$ 23,858	\$ 23,858	\$ 30,344
<b>RESOURCES</b>				
Donations & Grants	\$ 8,124	\$ 7,000	\$ 8,141	\$ 8,548
Interest Income	513	100	451	465
<b>Total Revenues</b>	<b>\$ 8,637</b>	<b>\$ 7,100</b>	<b>\$ 8,592</b>	<b>\$ 9,012</b>
Use of Reserves	-	-	-	3,488
<b>TOTAL RESOURCES</b>	<b>\$ 8,637</b>	<b>\$ 7,100</b>	<b>\$ 8,592</b>	<b>\$ 12,500</b>
<b>EXPENDITURES</b>				
Materials and Supplies	\$ 2,977	\$ 1,000	\$ 437	\$ 6,512
Donations & Grant Exper	-	-	1,669	5,988
<b>TOTAL EXPENDITUR</b>	<b>\$ 2,977</b>	<b>\$ 1,000</b>	<b>\$ 2,106</b>	<b>\$ 12,500</b>
Ending Fund Balance	\$ 23,858	\$ 29,958	\$ 30,344	\$ 26,856

**Park Improvement Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 2,449	\$ 2,639	\$ 2,639	\$ 2,741
<b>RESOURCES</b>				
Fines & Fees	\$ 73	\$ -	\$ -	\$ -
Interest Income	117	50	102	105
<b>Total Revenues</b>	\$ 190	\$ 50	\$ 102	\$ 105
Use of Reserves	-	-	-	2,741
<b>TOTAL RESOURCES</b>	\$ 190	\$ 50	\$ 102	\$ 2,846
<b>EXPENDITURES</b>				
Operations	\$ -	\$ -	\$ -	\$ 2,846
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 2,846
<b>Ending Fund Balance</b>	\$ 2,639	\$ 2,689	\$ 2,741	\$ -

### Stormwater Drainage Fund

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

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 363,447	\$ 705,361	\$ 705,361	\$ 716,894
<b>RESOURCES</b>				
Fines & Fees	\$ 346,613	\$ 207,000	\$ 207,000	\$ 207,000
Interest Income	7,813	2,000	9,700	9,700
<b>TOTAL REVENUES</b>	<b>\$ 354,426</b>	<b>\$ 209,000</b>	<b>\$ 216,700</b>	<b>\$ 216,700</b>
Use of Reserves	-	-	-	280,783
<b>TOTAL RESOURCES</b>	<b>\$ 354,426</b>	<b>\$ 209,000</b>	<b>\$ 216,700</b>	<b>\$ 497,483</b>
<b>EXPENDITURES</b>				
Materials & Supplies	\$ -	\$ 1,000	\$ -	\$ 1,000
Contractual Services	5,750	131,483	75,000	131,483
Maintenance & Repairs	6,762	65,000	130,166	365,000
Capital Outlay	-	9,600	-	-
<b>Total Expenditures</b>	<b>\$ 12,512</b>	<b>\$ 207,083</b>	<b>\$ 205,166</b>	<b>\$ 497,483</b>
Ending Fund Balance	\$ 705,361	\$ 707,278	\$ 716,894	\$ 436,112

**Halloween Event Fund**

The Halloween Event Special Revenue Fund is dedicated and may only be spent on items or vendors related to the annual Halloween event. This fund accounts for all applicable revenue and related expenditures. The Halloween Event Special Revenue Fund is funded by donations received for the Halloween event. The funds can be used for expenditures or vendors related to the annual Halloween event.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 1,752	\$ 3,257	\$ 3,257	\$ 3,971
<b>RESOURCES</b>				
Fees	\$ 570	\$ 310	\$ 510	\$ 536
Donations, Sponsorships & Grants	4,450	3,000	4,700	4,464
<b>Total Revenues</b>	<b>\$ 5,020</b>	<b>\$ 3,310</b>	<b>\$ 5,210</b>	<b>\$ 5,000</b>
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 5,020</b>	<b>\$ 3,310</b>	<b>\$ 5,210</b>	<b>\$ 5,000</b>
<b>EXPENDITURES</b>				
Materials & Supplies	\$ 3,515	\$ 1,550	\$ 4,496	\$ 5,000
Scholarships	-	1,000	-	-
<b>Total Expenditures</b>	<b>\$ 3,515</b>	<b>\$ 2,550</b>	<b>\$ 4,496</b>	<b>\$ 5,000</b>
Ending Fund Balance	\$ 3,257	\$ 4,017	\$ 3,971	\$ 3,971

**Christmas Event Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 92	\$ 4,178	\$ 4,178	\$ 3,071
<b>RESOURCES</b>				
Donations, Sponsorships & Grants	\$ 9,265	\$ 8,500	\$ 1,250	\$ 1,288
<b>TOTAL REVENUES</b>	\$ 9,265	\$ 8,500	\$ 1,250	\$ 1,288
Use of Reserves	-	-	-	3,071
<b>TOTAL RESOURCES</b>	\$ 9,265	\$ 8,500	\$ 1,250	\$ 4,359
<b>EXPENDITURES</b>				
Special Events	\$ 5,179	\$ 8,500	\$ 2,357	\$ 4,359
<b>TOTAL EXPENDITURES</b>	\$ 5,179	\$ 8,500	\$ 2,357	\$ 4,359
Ending Fund Balance	\$ 4,178	\$ 4,178	\$ 3,071	\$ -

### Opioid Abatement Fund

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

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 7,947	\$ 9,760	\$ 9,760	\$ 17,632
<b>RESOURCES</b>				
Donations, Sponsorships & Grants	\$ 1,546	\$ -	\$ 7,542	\$ 7,919
Interest Income	267	50	330	340
<b>TOTAL REVENUES</b>	<b>\$ 1,813</b>	<b>\$ 50</b>	<b>\$ 7,872</b>	<b>\$ 8,259</b>
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,813</b>	<b>\$ 50</b>	<b>\$ 7,872</b>	<b>\$ 8,259</b>
<b>EXPENDITURES</b>				
Grant Expenses	-	-	-	8,259
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,259</b>
Ending Fund Balance	\$ 9,760	\$ 9,810	\$ 17,632	\$ 17,632

**Tree Preservation Fund**

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. 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.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
<b>Beginning Fund Balance</b>	\$ 8,250	\$ 8,555	\$ 8,555	\$ 8,933
<b>RESOURCES</b>				
Interest Income	\$ 305	\$ 50	\$ 378	\$ 390
<b>TOTAL REVENUES</b>	\$ 305	\$ 50	\$ 378	\$ 390
Use of Reserves	-	-	-	3,610
<b>TOTAL RESOURCES</b>	\$ 305	\$ 50	\$ 378	\$ 4,000
<b>EXPENDITURES</b>				
Preservation Expenses	\$ -	\$ -	\$ -	\$ 4,000
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 4,000
<b>Ending Fund Balance</b>	\$ 8,555	\$ 8,605	\$ 8,933	\$ 5,323

### General Capital Projects Fund

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. 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.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 600,627	\$ 630,631	\$ 630,631	\$ 613,229
<b>RESOURCES</b>				
Denton County Funding	\$ 391,263	\$ -	\$ 347,844	\$ 9,132,788
Interest Income	32,454	10,000	25,000	25,000
Bond Proceeds	-	-	-	-
LCMUA Water and Sewer Pass-thru	-	-	-	1,750,000
<b>TOTAL REVENUES</b>	<b>\$ 423,717</b>	<b>\$ 10,000</b>	<b>\$ 372,844</b>	<b>\$ 10,907,788</b>
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 423,717</b>	<b>\$ 10,000</b>	<b>\$ 372,844</b>	<b>\$ 10,907,788</b>
<b>EXPENDITURES</b>				
Capital Outlay Construction	\$ 393,713	\$ 532,626	\$ 390,246	\$ 9,157,788
LCMUA Water and Sewer Pass-thru	-	-	-	1,750,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 393,713</b>	<b>\$ 532,626</b>	<b>\$ 390,246</b>	<b>\$ 10,907,788</b>
Ending Fund Balance	\$ 630,631	\$ 108,005	\$ 613,229	\$ 613,229

**2023 CO & Revenue Bonds**

The 2023 CO & Revenue Bond Fund is dedicated to roadway projects that will be paid for utilizing bonds proceeds. The appropriation is for the life of the project during construction. The intended use for these bond funds includes major roadways and infrastructure such as Shady Shores Road.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ 3,017,690	\$ 2,913,563	\$ 2,913,563	\$ 2,697,122
<b>RESOURCES</b>				
Interest Income	\$ 169,129	\$ 50,000	\$ 110,178	\$ 100,000
Denton County Funding	-	-	-	3,735,140
LCMUA Water and Sewer Pass-thru	-	-	-	1,750,000
<b>TOTAL REVENUES</b>	169,129	50,000	110,178	3,835,140
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 169,129	\$ 50,000	\$ 110,178	\$ 3,835,140
<b>EXPENDITURES</b>				
Capital Outlay - Streets Projects	\$ -	\$ 3,317,979	\$ 326,619	\$ 3,835,140
Capital Outlay Construction	273,256	-	-	-
LCMUA Water and Sewer Pass-thru	-	-	-	1,750,000
<b>TOTAL EXPENDITURES</b>	\$ 273,256	\$ 3,317,979	\$ 326,619	\$ 3,835,140
Ending Fund Balance	\$ 2,913,563	\$ (354,416)	\$ 2,697,122	\$ 2,697,122

**2025 CO & Revenue Bonds**

The 2025 CO & Revenue Bond Fund is dedicated to roadway projects that will be paid for utilizing bonds proceeds. The appropriation is for the life of the project during construction. The intended use for these bond funds includes major roadways and infrastructure, including but not limited to drainage, signage, and landscaping.

	<b>FY 2024 ACTUAL</b>	<b>FY 2025 ADOPTED</b>	<b>FY 2025 ESTIMATE</b>	<b>FY 2026 PROPOSED</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 6,965,000
<b>RESOURCES</b>				
Interest Income	\$ -	\$ -	\$ -	\$ 200,000
Bond Proceeds	-	-	6,965,000	-
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ 6,965,000	\$ 200,000
Use of Reserves	-	-	-	6,965,000
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ 6,965,000	\$ 7,165,000
<b>EXPENDITURES</b>				
Capital Outlay - Streets Projects	\$ -	\$ -	\$ -	\$ 6,965,000
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 6,965,000
Ending Fund Balance	\$ -	\$ -	\$ 6,965,000	\$ 200,000

### Municipal Court Building Security & Technology Fund

On May 29, 2025 House Bill 1950 was signed by Governor Abbott and put into effect immediately, creating the Municipal Court Building Security and Technology Fund. This fund is a consolidated account that simplifies how two key portions of the \$14 Local Consolidated Fee (LCF) are managed. 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.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 400
<b>RESOURCES</b>				
Fines & Fees	\$ -	\$ -	\$ 400	\$ 420
Interest Income	-	-	-	10
<b>Total Revenues</b>	\$ -	\$ -	\$ 400	\$ 430
Use of Reserves	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ 400	\$ 430
<b>EXPENDITURES</b>				
Municipal Court	\$ -	\$ -	\$ -	\$ 430
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 430
Ending Fund Balance	\$ -	\$ -	\$ 400	\$ 400

### 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 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 2025-26 is \$706,777 based on historical trends and is dependent on sales tax collections. Authorized operational expenditures and other commitments are \$803,385 including \$231,085 in debt service payments and \$80,000 in transfers to the General Fund and Park Fund.

	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ESTIMATE	FY 2026 PROPOSED
Beginning Fund Balance	\$ 315,238	\$ 575,186	\$ 575,186	\$ 828,594
<b>RESOURCES</b>				
4B Sales Tax	\$ 576,759	\$ 500,000	\$ 651,133	\$ 683,690
Other Revenues	855,001	-	-	-
Interest Income	11,503	4,000	22,414	23,087
<b>TOTAL REVENUES</b>	<b>\$ 1,443,263</b>	<b>\$ 504,000</b>	<b>\$ 673,547</b>	<b>\$ 706,777</b>
Use of Reserves	-	-	-	96,608
<b>TOTAL RESOURCES</b>	<b>\$ 1,443,263</b>	<b>\$ 504,000</b>	<b>\$ 673,547</b>	<b>\$ 803,385</b>
<b>EXPENDITURES</b>				
Office Supplies	\$ -	\$ -	\$ 225	\$ -
Advertising	-	1,500	-	-
Travel & Training	-	2,000	-	-
Utilities	5,837	6,000	6,000	6,180
Accounting & Auditor	3,600	4,000	4,000	4,120
Legal Services	9,329	10,000	3,000	10,000
Consultants & Professionals	16,047	5,000	2,000	2,000
CDC Downtown BIG Grants	619,934	10,000	10,000	20,000
City Park Grant	-	50,000	50,000	50,000
Capital Outlay - CDC	215,000	30,000	30,000	400,000
Transfer to General Fund Parks	80,000	80,000	80,000	80,000
Transfer to Debt Service Fund	233,568	234,914	234,914	231,085
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,183,315</b>	<b>\$ 433,414</b>	<b>\$ 420,139</b>	<b>\$ 803,385</b>
Ending Fund Balance	\$ 575,186	\$ 645,772	\$ 828,594	\$ 731,986

