

DOUBLE OAK TOWN COUNCIL
PUBLIC NOTICE
320 WAKETON ROAD
February 3, 2020
7:00 P.M.

OUT OF RESPECT FOR ALL THOSE IN ATTENDANCE, PLEASE REFRAIN FROM TALKING TO OTHER MEMBERS OF THE AUDIENCE DURING THE MEETING

- I. Opening:
- Call to Order
 - Roll Call
 - Invocation
 - Pledge of Allegiance – American Flag
 - Pledge of Allegiance – Texas Flag

“Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.”

II. Citizens comments

- III. Consent Agenda - All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda. Information concerning consent agenda items is available for public review.

1. Consideration and action on minutes of December 16, 2019
2. Consideration and action on minutes of January 21, 2020

IV. Mayor, Council Members and Staff reports:

3. Mayor and Council
4. Public Works - Code Enforcement – Animal Control
5. Administration
6. Public Safety
7. Road and Drainage Committee

V. New business agenda (consideration and action):

8. Discussion, consideration and action on 2018-2019 audit report

Presentation: Carl Deaton, Auditor

9. Discussion, consideration and action on an Interlocal Cooperative Agreement (ICA) between the Town of Double Oak and the Town of Flower Mound for the Waketon Road Improvement Project.

Presentation: Halff Engineering

10. Discussion, consideration and action on an Interlocal Cooperative Contract Failure to Appear (FTA) Program (ICA) between the Town of Double Oak and the Texas Department of Public Safety.

Presentation: Assistant Town Secretary Lynn Jones

11. Discussion, consideration and action on Backup/Fail Over and Disaster Recovery with Cloud Data Storage.

Presentation: Police Chief Derrick Watson

12. Discussion, consideration and action on a presentation by Double Oak resident Ashley Hart on honoring military veterans for Memorial Day in the J B Wright Park

Presentation: Double Oak Resident Ashley Hart

13. Discussion, consideration and action on approval of invoice from Midway Sealcoating & Striping Company in the amount of \$38,758.00 for crack sealing on Shady Oaks Lane, Brown Cliff, Pepperport, Plantation Lane, Kings Road and Oakview.

14. Discussion, consideration and action on approval of CivicPlus as the website developer and host of the Town's website. The first-year investment is \$9,000 with an option to spread all costs over 3 years at \$4,334 per year.

Presentation: Administrative Town Clerk Brian Shults

15. Citizens comments

16. Council – staff announcements and comments:

- Town Hall will be closed for the President's Day holiday, Monday, February 17th therefore, the second council meeting in February will be Tuesday, February 18th.
- March 3, 2020 Election Day voting for the 2020 Primary Election will be at Town Hall. The assigned Republican and Democratic party precincts will vote at Town Hall.
- May 2, 2020 municipal election day

Terms expiring are: Council Members Anita Nelson, Joe Dent, Billie Garrett and Von Beougher

First day to file for a place on the ballot was January 15, 2020
Last day to file is February 14, 2020 deadline at 5:00 p.m.

17. Adjournment

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

Posted this the 31st day of January at 4:00 p.m.

Eileen Kennedy

Town Secretary

PUBLIC PARTICIPATION

If you wish to address the Council, please sign the "CITIZENS WHO WISH TO SPEAK TO THE TOWN COUNCIL" sheet before the meeting begins. Pursuant to Section 551.007 of the Texas Government Code, citizens wishing to address the Council for items listed as public hearings will be recognized when the public hearing is opened. For citizens wishing to speak on a non-public hearing item, they may either address the Council during the Citizen Comments portion of the meeting or when the item is considered by the Town Council.

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the Town Secretary's office at 972.539.9464, fax 972.539.9613 or email to ekennedy@double-oak.com for additional information.

**UNAPPROVED-NOT
FOR PUBLICATION**

STATE OF TEXAS
COUNTY OF DENTON
TOWN OF DOUBLE OAK

The Double Oak Town Council met in a regular session at 7:00 p.m. December 16, 2019 at the Double Oak Town Hall, located at 320 Waketon Road with the following members present to-wit:

Mike Donnelly	Mayor
Scott Whisenhunt	Mayor Pro-Tem
Joe Dent	Deputy Mayor Pro-Tem
Anita Nelson	Council Member
Billie Garrett	Council Member
Von Beougher	Council Member

Also, in attendance were Town Secretary Eileen Kennedy and Assistant Town Secretary Lynn Jones, Police Chief Derrick Watson and Town attorney David Berman.

Mayor Donnelly called the meeting to order at 7:01 p.m.

Mayor Pro-Tem Whisenhunt gave the invocation and Council member Nelson led the pledge of allegiance to the American and Texas flags.

II. Citizens comments

None

III. Consent Agenda

1. Consideration and action on minutes of December 2, 2019

Motion Dent, second Nelson to approve the consent agenda as presented.

AYE: Garrett, Dent, Nelson, Whisenhunt, Beougher
ABSTAIN: None
NAY: None

MOTION PASSED

IV. Mayor, Council Members and Staff reports:

2. Mayor and Council

None

3. Public Works - Code Enforcement – Animal Control

Mayor Donnelly reported the Midway Crackseal project was ready to begin on Shady Oaks Lane, Brown Cliff, Pepperport, Plantation Lane, Kings Road and Oakview.

4. Administration

Town Secretary Eileen Kennedy reported there will be a general and special election on May 2, 2020 to elect three city council members and ordering a special election to elect one council member to fill a vacancy in office to serve for the remainder of the unexpired term of office.

5. Public Safety

DOVFD-Chief Scott Whisenhunt reported the Santa run on December 8 was a big success. Chief Whisenhunt also reported the DOVFD assisted at a small fire in Bartonville.

6. Road and Drainage Committee

A Roads & Drainage meeting will be held late January or early February

V. New business agenda (consideration and action):

7. Public Hearing and consideration and action on Solid Waste Collection Agreement between the Town and Republic Services to approve a 6% increase in collection fees effective January 1, 2020.

The Mayor opened the public hearing at 7:09 p.m.

Jeri Harwell, Republic Services, went over the contract renewal proposal that was included in the agenda packet.

The Mayor closed the public hearing at 7:21 p.m.

Motion Beougher, second Whisenhunt to approve the Solid Waste Collection Agreement between the Town and Republic Services and approve a 6% increase in collection fees effective January 1, 2020.

AYE: Beougher, Garrett, Dent, Whisenhunt, Nelson
ABSTAIN: None
NAY: None

MOTION PASSED

8. Discussion on draft contract proposal with Republic Services for Solid Waste Collection.

Jeri Harwell, Republic Services discussed the contract proposal and suggested the town agree to a fixed CPI each year of 4%.

No action

9. Discussion, consideration and action on truck traffic and truck route prohibitions in Double Oak (Ref. existing Article 12.100(a) of our Code of Ordinances).

Mayor Donnelly discussed concerns from residents about truck traffic in Double Oak due to the Copper Canyon development. The Mayor stated that Double Oak already has an ordinance in place regarding truck traffic. Gary Garrett, 120 Trailing Oaks, suggested signs to deter such traffic.

No action taken.

10. Discussion, consideration and action on preparation of town zoning map.

Steve Templer, Halff, sent a work order authorization agreement for the town's zoning map. *

Motion Dent, second Beougher to authorize Halff & Associates to proceed with the town's zoning map and approve the work order authorization agreement in an amount not to exceed \$4,000.

AYE: Dent, Whisenhunt, Nelson, Garrett, Beougher
ABSTAIN: None
NAY: None

MOTION PASSED

11. Discussion, consideration and action on Town Hall repairs and renovations.

Council member Anita Nelson reported the new chairs and tables for the lobby have arrived. Deputy Mayor Pro-Tem Dent reported the outside panel has been completed and the timers will be finished soon.

12. Discussion and consideration on a new proposed ordinance regarding portable storage containers.

No action was taken. Item will carry over the next agenda.

*copy attached and made a part of these minutes

13. Discussion and consideration on proposed amendment to the Code of Ordinance regarding accessory buildings and home additions.

No action was taken. Item will carry over the next agenda.

14. Discussion, consideration and action on an application for appointment to the Board of Adjustment

The council received an application from Curtis Glover requesting appointment to the Board of Adjustments.

Motion Beougher, second Nelson to appoint Curtis Glover as an alternate to the Board of Adjustments.

AYE: Whisenhunt, Nelson, Garrett, Beougher, Dent

ABSTAIN: None

NAY: None

MOTION PASSED

15. Citizens comments

None

16. Council – staff announcements and comments:

- Mayor Donnelly attended the Flower Mound Council meeting on December 16th where Angie Cox was named Citizen of the Year and the Cross Timbers Rotary was named Outstanding Group.
- Council member Billie Garrett thanked the DOVFD's Santa for his participation at the DOWC children's event.
- Town Secretary Eileen Kennedy announced the following holiday closings at Town Hall:

Christmas Eve – December 24th

Christmas Day – December 25th

New Year's Eve – December 31st

New Year's Day – January 1, 2020

- May 2, 2020 municipal election day

Terms expiring are: Council Members Anita Nelson, Joe Dent, Billie Garrett and Von Beougher

First day to file for a place on the ballot is January 15, 2020
Last day to file is February 14, 2020

16. Adjournment

With no further business to come before Council, motion Whisenhunt, second Beougher, the meeting adjourned at 7:58 p.m.

Town Secretary

Mayor

**Town of Double Oak
Work Order Authorization Agreement
For
Professional Engineering Services with Halff Associates, Inc.**

**GIS Zoning Map Update
FY 2020 Work Order Authorization
December 16, 2019**

Scope of Work:	<p>Halff's proposed services will include assisting the Town in the update of their zoning map.</p> <p><u>Zoning Map Update</u></p> <ol style="list-style-type: none"> 1. Re-path data and identify boundary updates since 2011 2. Download parcels from Denton CAD, update re-platted boundaries, update custom parcel attributes 3. Revise annotation within the exhibit to include all re-platted properties and address comments 4. Update zoning categories 5. Finalize layout 6. Review and QC process
Deliverables:	<ol style="list-style-type: none"> 1. PDF containing Zoning map.
Items Furnished by Town:	<ol style="list-style-type: none"> 1. To be coordinated during Data Collection task.
Schedule:	Complete by January 1, 2020.

Fees:	<p><u>Tasks (Authorized to begin work upon signed Work Order):</u></p> <table> <tr> <td>Zoning Map update</td><td style="text-align: right;"><u>\$3,600.00</u></td></tr> <tr> <td>QC Review</td><td style="text-align: right;"><u>\$400.00</u></td></tr> <tr> <td>Total Fee:</td><td style="text-align: right;">\$4,000.00</td></tr> </table> <p>This is a <u>hourly not to exceed Fee.</u></p>	Zoning Map update	<u>\$3,600.00</u>	QC Review	<u>\$400.00</u>	Total Fee:	\$4,000.00
Zoning Map update	<u>\$3,600.00</u>						
QC Review	<u>\$400.00</u>						
Total Fee:	\$4,000.00						

**Town of Double Oak
Work Order Authorization Agreement
For
Professional Engineering Services with Halff Associates, Inc.**

Halff Associates is performing the services above under the terms and conditions described in the **Agreement for Professional Engineering Services**, dated October 7, 2008, between Halff Associates and the Town of Double Oak. Halff Associates will bill the above described services under AVO 37946.002.

Submitted:

Approved:

HALFF ASSOCIATES, INC.

TOWN OF DOUBLE OAK, TEXAS

By:


Signature

By:

Signature

David Smith

Printed Name

Printed Name

Public Works Team Leader

Title

Title

December 16, 2019

Date

Date

2

UNAPPROVED-NOT
FOR PUBLICATION

STATE OF TEXAS
COUNTY OF DENTON
TOWN OF DOUBLE OAK

The Double Oak Town Council met in a regular session at 7:00 p.m. January 21, 2020 at the Double Oak Town Hall, located at 320 Waketon Road with the following members present to-wit:

Mike Donnelly	Mayor
Scott Whisenhunt	Mayor Pro-Tem
Joe Dent	Deputy Mayor Pro-Tem
Anita Nelson	Council Member
Billie Garrett	Council Member
Von Beougher	Council Member

Also, in attendance were Town Secretary Eileen Kennedy, Administration Town Clerk Brian Shults and Police Chief Derrick Watson.

Mayor Donnelly called the meeting to order at 7:01 p.m.

Mayor Pro-Tem Whisenhunt gave the invocation and Council member Nelson led the pledge of allegiance to the American and Texas flags.

II. Citizens comments

None

III. Consent Agenda

1. Consideration and action on an invoice from ASC in the amount of \$7,252.38 for the balance on the outdoor weather siren located at DOVFD.

Motion Dent, second Beougher to approve the consent agenda as presented.

AYE:	Garrett, Dent, Nelson, Whisenhunt, Beougher
ABSTAIN:	None
NAY:	None

MOTION PASSED

IV. Mayor, Council Members and Staff reports:

2. Mayor and Council

Mayor Donnelly recognized Council member Von Beougher and his company, McAdams, for being featured in the *Cross Timbers Gazette*.

Council member Beougher gave a brief history of G&A Consultants and how the McAdams merger with G&A came about.

3. Public Works - Code Enforcement – Animal Control

Mayor Donnelly reported 1-2-Tree would be trimming up trees around town and some of the cost of the trimming along Waketon will be shared with Bridlewood. Mayor Donnelly thanked Gary Garrett for helping with trash pickup around town and filling some potholes.

Animal Control report was included in the agenda packet.

4. Administration

Town Secretary Eileen Kennedy reported a pre con meeting was held on the retail center and a building permit has been issued.

5. Public Safety

DOVFD-Chief Scott Whisenhunt reported a record number of calls in 2019, 198 calls.

DOPD-None

6. Road and Drainage Committee

A Roads & Drainage meeting will be held in February or March

V. New business agenda (consideration and action):

7. Discussion, consideration and action on Solid Waste Collection Agreement between the Town and Republic Services.

Jeri Harwell, Republic Services discussed the contract proposal and looking to renew on October 1, 2020. Ms. Harwell pointed out that penalty language was left out of the draft contract. Ms. Harwell also mentioned they would be increasing the number of free hauls during the year and the rate level would remain at the current level. Mayor Donnelly commented that the town attorney, David Berman, has given his approval of the contract.

Motion Beougher, second Nelson to approve the consent agenda as presented.

AYE: Garrett, Dent, Nelson, Whisenhunt, Beougher
ABSTAIN: None
NAY: None

MOTION PASSED

8. Discussion, consideration and action on an ordinance ordering a General Election to be held on May 2, 2020 for the purpose of electing three Town Council members and ordering a Special Election to elect one Town Council member to fill a vacancy in office and to serve a one-year term for the remainder of the unexpired term of office.

Motion Whisenhunt, second Dent to approve ordinance ordering a General Election to be held on May 2, 2020.

AYE: Dent, Whisenhunt, Nelson Garrett, Beougher
ABSTAIN: None
NAY: None

MOTION PASSED

9. Discussion, consideration and action on approving revised town zoning map.

Motion Nelson, second Garrett to approve the revised town zoning map* as presented.

AYE: Whisenhunt, Nelson, Garrett, Beougher, Dent
ABSTAIN: None
NAY: None

MOTION PASSED

10. Discussion, consideration and action on website design and hosting.

Administrative Town Clerk Brian Shults talked about the necessity of a new website and discussed the advantages of going with a third party instead of in-house. Brian recommended CivicPlus and noted that several of the surrounding towns used them for their websites. The general consensus of the Council is to go with Civic Plus. No action was taken, and the Mayor asked for action at the next council meeting, February 3.

11. Discussion, consideration and action on authorizing the purchase of a new police vehicle and associated equipment.

Police Chief Watson distributed quotes for a new police vehicle plus equipment*.

*copy attached and made a part of these minutes

Motion Beougher, second Nelson to approve the purchase of a new police vehicle plus equipment in an amount not to exceed \$48,000.

AYE: Nelson, Dent, Whisenhunt, Garrett, Beougher
ABSTAIN: None
NAY: None

MOTION PASSED

12. Discussion, consideration and action on first quarter 2019-2020 financials

Town Secretary Eileen Kennedy and Town Treasurer Billie Garrett asked the council for questions regarding the 1st quarter financials. There were none.

Motion Dent, second Nelson to accept the 1st quarter 2019-2020 financial report as presented in the agenda packet.

AYE: Garrett, Nelson, Beougher, Whisenhunt, Dent
ABSTAIN: None
NAY: None

MOTION PASSED

13. Discussion, consideration and action on an Interlocal Cooperative Agreement (ICA) between the Town of Double Oak and the Town of Flower Mound for the Waketon Road Improvement Project.

Steve Templer, Halff & Associates emailed earlier in the day an explanation of ICA* between Denton County and the Town. Mayor Donnelly commented that the Town may have to \$10-\$15K for prescriptive right of ways.

No action taken.

14. Discussion, consideration and action on audio and visual improvements for Double Oak Town Hall.

Administrative Town Clerk Brian Shults went over the information that was included in the agenda packet.

No action taken.

15. Citizens comments

None

* copy attached and made a part of these minutes

16. Council – staff announcements and comments:

- Lynn Jones celebrated her 6-year anniversary with Double Oak on January 20
- May 2, 2020 municipal election day

Terms expiring are: Council Members Anita Nelson, Joe Dent, Billie Garrett and Von Beougher

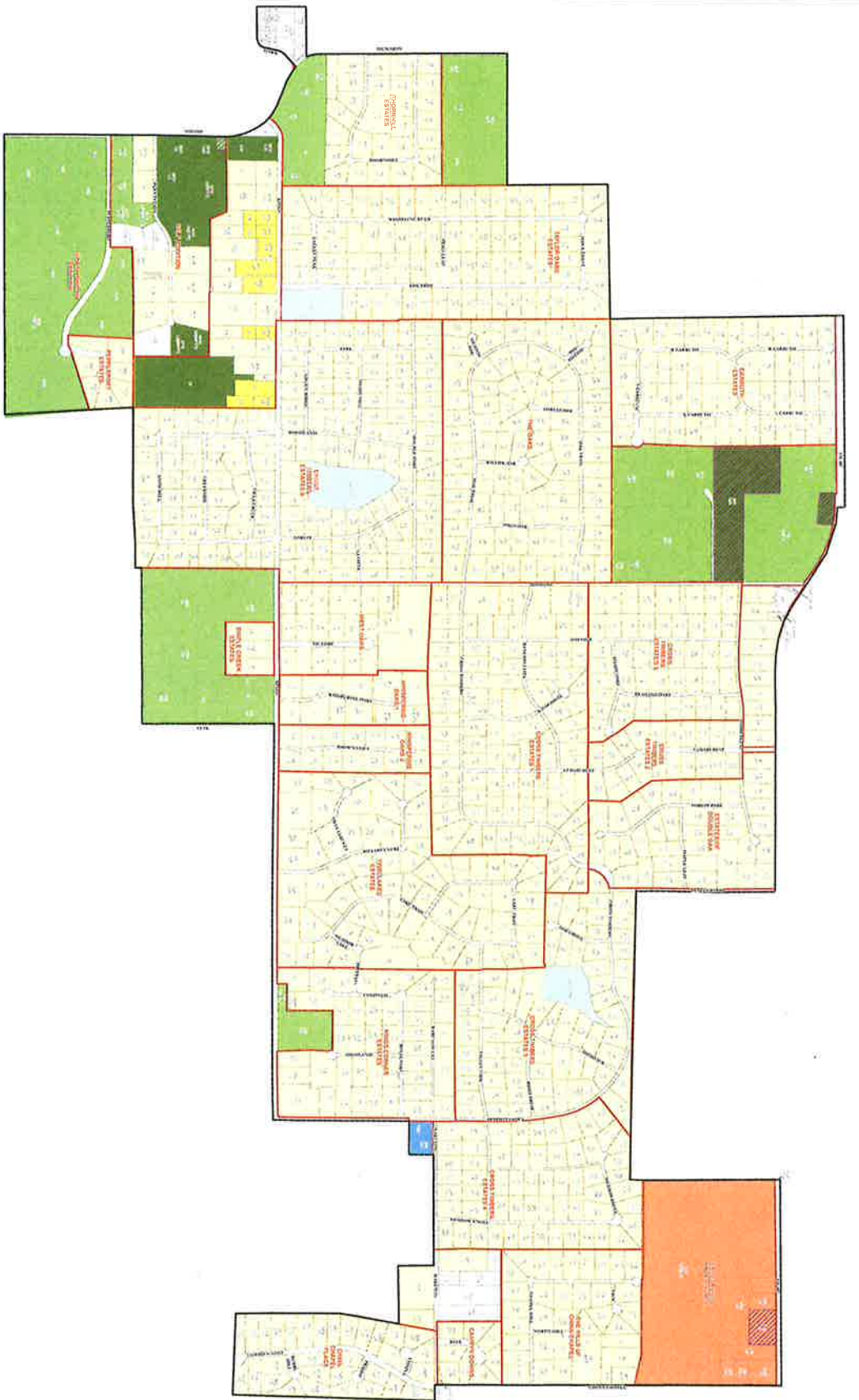
First day to file for a place on the ballot was January 15, 2020
Last day to file is February 14, 2020

16. Adjournment

With no further business to come before Council, Whisenhunt motion, Beougher second, the meeting adjourned at 8:54 p.m.

Town Secretary

Mayor



*** Draft ***



HALF
Land Use Planning
1000 West 10th Street
Lawrence, KS 66044
Phone: 781-233-2222
Fax: 781-233-2222



DOUBLE OAK
Land Use Planning
1000 West 10th Street
Lawrence, KS 66044
Phone: 781-233-2222
Fax: 781-233-2222

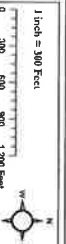
Disclaimer

This document is a draft of a proposed ordinance and is not intended to be used as a legal document. It is subject to change without notice. The Town of Double Oak is not responsible for any errors or omissions in this document. The Town of Double Oak is not responsible for any damages or losses resulting from the use of this document. The Town of Double Oak is not responsible for any actions taken by any person or entity based on this document.

TOWN OF DOUBLE OAK

Zoning
January 2020

- ☐ City Limit
- ☐ Subdivision
- ☐ Address
- ☐ Lot Number
- ☐ R-1 - Rural Estates
- ☐ R-2 - Single Family
- ☐ R-3 - Business District
- ☐ R-4 - Single Family
- ☐ R-5 - Single Family
- ☐ R-6 - Single Family
- ☐ R-7 - Single Family
- ☐ R-8 - Single Family
- ☐ R-9 - Single Family
- ☐ R-10 - Single Family
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- ☐ R-97 - Single Family
- ☐ R-98 - Single Family
- ☐ R-99 - Single Family
- ☐ R-100 - Single Family
- ☐ A-1 - Agriculture 1
- ☐ A-2 - Agriculture 2
- ☐ A-3 - Agriculture 3
- ☐ A-4 - Agriculture 4
- ☐ A-5 - Agriculture 5
- ☐ A-6 - Agriculture 6
- ☐ A-7 - Agriculture 7
- ☐ A-8 - Agriculture 8
- ☐ A-9 - Agriculture 9
- ☐ A-10 - Agriculture 10
- ☐ A-11 - Agriculture 11
- ☐ A-12 - Agriculture 12
- ☐ A-13 - Agriculture 13
- ☐ A-14 - Agriculture 14
- ☐ A-15 - Agriculture 15
- ☐ A-16 - Agriculture 16
- ☐ A-17 - Agriculture 17
- ☐ A-18 - Agriculture 18
- ☐ A-19 - Agriculture 19
- ☐ A-20 - Agriculture 20
- ☐ A-21 - Agriculture 21
- ☐ A-22 - Agriculture 22
- ☐ A-23 - Agriculture 23
- ☐ A-24 - Agriculture 24
- ☐ A-25 - Agriculture 25
- ☐ A-26 - Agriculture 26
- ☐ A-27 - Agriculture 27
- ☐ A-28 - Agriculture 28
- ☐ A-29 - Agriculture 29
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- ☐ A-32 - Agriculture 32
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- ☐ A-34 - Agriculture 34
- ☐ A-35 - Agriculture 35
- ☐ A-36 - Agriculture 36
- ☐ A-37 - Agriculture 37
- ☐ A-38 - Agriculture 38
- ☐ A-39 - Agriculture 39
- ☐ A-40 - Agriculture 40
- ☐ A-41 - Agriculture 41
- ☐ A-42 - Agriculture 42
- ☐ A-43 - Agriculture 43
- ☐ A-44 - Agriculture 44
- ☐ A-45 - Agriculture 45
- ☐ A-46 - Agriculture 46
- ☐ A-47 - Agriculture 47
- ☐ A-48 - Agriculture 48
- ☐ A-49 - Agriculture 49
- ☐ A-50 - Agriculture 50
- ☐ A-51 - Agriculture 51
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- ☐ A-53 - Agriculture 53
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- ☐ A-64 - Agriculture 64
- ☐ A-65 - Agriculture 65
- ☐ A-66 - Agriculture 66
- ☐ A-67 - Agriculture 67
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- ☐ A-69 - Agriculture 69
- ☐ A-70 - Agriculture 70
- ☐ A-71 - Agriculture 71
- ☐ A-72 - Agriculture 72
- ☐ A-73 - Agriculture 73
- ☐ A-74 - Agriculture 74
- ☐ A-75 - Agriculture 75
- ☐ A-76 - Agriculture 76
- ☐ A-77 - Agriculture 77
- ☐ A-78 - Agriculture 78
- ☐ A-79 - Agriculture 79
- ☐ A-80 - Agriculture 80
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- ☐ A-84 - Agriculture 84
- ☐ A-85 - Agriculture 85
- ☐ A-86 - Agriculture 86
- ☐ A-87 - Agriculture 87
- ☐ A-88 - Agriculture 88
- ☐ A-89 - Agriculture 89
- ☐ A-90 - Agriculture 90
- ☐ A-91 - Agriculture 91
- ☐ A-92 - Agriculture 92
- ☐ A-93 - Agriculture 93
- ☐ A-94 - Agriculture 94
- ☐ A-95 - Agriculture 95
- ☐ A-96 - Agriculture 96
- ☐ A-97 - Agriculture 97
- ☐ A-98 - Agriculture 98
- ☐ A-99 - Agriculture 99
- ☐ A-100 - Agriculture 100
- ☐ C-1 - Commercial 1
- ☐ C-2 - Commercial 2
- ☐ C-3 - Commercial 3
- ☐ C-4 - Commercial 4
- ☐ C-5 - Commercial 5
- ☐ C-6 - Commercial 6
- ☐ C-7 - Commercial 7
- ☐ C-8 - Commercial 8
- ☐ C-9 - Commercial 9
- ☐ C-10 - Commercial 10
- ☐ C-11 - Commercial 11
- ☐ C-12 - Commercial 12
- ☐ C-13 - Commercial 13
- ☐ C-14 - Commercial 14
- ☐ C-15 - Commercial 15
- ☐ C-16 - Commercial 16
- ☐ C-17 - Commercial 17
- ☐ C-18 - Commercial 18
- ☐ C-19 - Commercial 19
- ☐ C-20 - Commercial 20
- ☐ C-21 - Commercial 21
- ☐ C-22 - Commercial 22
- ☐ C-23 - Commercial 23
- ☐ C-24 - Commercial 24
- ☐ C-25 - Commercial 25
- ☐ C-26 - Commercial 26
- ☐ C-27 - Commercial 27
- ☐ C-28 - Commercial 28
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- ☐ C-34 - Commercial 34
- ☐ C-35 - Commercial 35
- ☐ C-36 - Commercial 36
- ☐ C-37 - Commercial 37
- ☐ C-38 - Commercial 38
- ☐ C-39 - Commercial 39
- ☐ C-40 - Commercial 40
- ☐ C-41 - Commercial 41
- ☐ C-42 - Commercial 42
- ☐ C-43 - Commercial 43
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- ☐ C-47 - Commercial 47
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- ☐ C-93 - Commercial 93
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- ☐ C-95 - Commercial 95
- ☐ C-96 - Commercial 96
- ☐ C-97 - Commercial 97
- ☐ C-98 - Commercial 98
- ☐ C-99 - Commercial 99
- ☐ C-100 - Commercial 100



DODGE CITY

GRAB LIFE!!

321 NORTH CENTRAL SUITE# 240
MCKINNEY, TX. 75070
PHONE : 972-569-9650



QUOTE

DATE: 10/21/2019

INVOICE #

Bill To:

DOUBLE OAK

Ship To:

Comments or Special Instructions:

SALESPERSON	P.O. NUMBER	SHIP DATE	SHIP VIA	STATE ORDER #	TERMS
JEFF Y			Best Way		
QUANTITY	DESCRIPTION			UNIT PRICE	AMOUNT
1	2020 DODGE DURANGO PURSUIT			\$30,886.00	\$30,886.00
1	BLACK LEFT SPOT LIGHT			\$550.00	\$550.00
1	SPARE TIRE			\$0.00	\$0.00
1	BLACK VINYL FLOOR COVERING			\$675.00	\$675.00
1	HEAVY DUTY CLOTH SEATS			\$0.00	\$0.00

DODGE CITY

GRAB LIFE!!

321 NORTH CENTRAL SUITE# 240
MCKINNEY, TX. 75070
PHONE : 972-569-9650



QUOTE

DATE: 9/26/2019

INVOICE #

Bill To:

Ship To:

SCOTT BEAL

Dana Safety Supply, Inc.
4809 Koger Blvd.
Greensboro, NC 27407

Comments or Special Instructions:

SALESPERSON	P.O. NUMBER	SHIP DATE	SHIP VIA	STATE ORDER #	TERMS
JEFF Y			Best Way		
QUANTITY	DESCRIPTION			UNIT PRICE	AMOUNT
1	2020 DODGE DURANGO AWD PURSUIT V-8			\$31,009.00	\$31,009.00
1	BLACK LEFT SPOT LIGHT			\$550.00	\$550.00
1	SPARE TIRE			\$0.00	\$0.00
1	VIYNL FLOOR COVERING			\$725.00	\$725.00
1	HEAVY DUTY CLOTH FRONT AND REAR SEATS			\$0.00	\$0.00
				SUBTOTAL	\$ 32,284.00
				TAX RATE	0.00%
				SALES TAX	-
				SHIPPING AND HANDLING	250.00
				TOTAL	\$ 32,534.00

Sales Quote

DANA SAFETY SUPPLY, INC
4809 KOGER BLVD
GREENSBORO, NC 27407

Telephone: 800-845-0405

Sales Quote No.	302373-C
Customer No.	MISC

Bill To
DOUBLE OAK POLICE DEPT. 320 WAKETON RD DOUBLE OAK, TX 75077 USA

Ship To

Contact: LT. RUBEN RIVAS
Telephone: 972-434-5500

E-mail: RUBEN.RIVAS@DOUBLE-OAK.COM

Contact:
Telephone:
E-mail:

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
08/26/19	GROUND		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Scott Beal			Scott Beal Forth Worth	Lt. Ruben Rivas		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
0	0	N	INFO BUYBOARD CONTRACT 524-17 Warehouse: DROP Vin #:		0.0000	0.00
1	1	Y	TINT Vehicle Window Tint Per Customers Specs - TWO FRONT Warehouse: DROP Vin #:		85.0000	85.00
1	1	Y	CCSRN3 WHELEN REMOTE SIREN & 18-BUTTON CONTROL SYSTEM Warehouse: DROP Vin #: REPLACES CCSRN2 CENCOM GOLD SIREN/SWITCH (DISCONTINUED) INCLUDES: AMP/RELAY MODULE, CONTROL HEAD, MIC, 20' MICROPHONE EXTENSION AND CABLES *****		872.5000	872.50
1	1	Y	SAK54 WEC SA315P SPEAKER BRACKET - 2013+ DURANGO Warehouse: DROP Vin #:		25.6300	25.63
10	10	Y	TLI2J WEC ION T-SERIES LINEAR DUO R/B Warehouse: DROP Vin #: MOUNTED TO UPPER CENTER GRILL, IN SMALL GRILL OPENING ABOVE FOG LAMP, CARGO WINDOWS, LICENSE PLATE, REAR HATCH EDGES - TWO FACING REAR AND TWO FACING SIDES		103.6200	1,036.20

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Sales Quote

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Telephone: 800-845-0405

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 320 WAKETON RD
 DOUBLE OAK, TX 75077
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Contact:
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E-mail:

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
08/26/19	GROUND		QUOTED FREIGHT		NET30	
Entered By		Salesperson		Ordered By	Resale Number	
Scott Beal		Scott Beal Forth Worth		Lt. Ruben Rivas		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
2	2	Y	TIONBKT1 WEC ION T-SERIES UNIVERSAL MOUNTING BRACKET Warehouse: DROP Vin #:		14.0000	28.00
1	1	Y	CARGO WINDOW T-IONS TIONBKT2 WEC UNIVERSAL ADJUSTABLE T-ION LICENSE PLATE BRACKET Warehouse: FTWO Vin #:		23.9400	23.94
1	1	Y	BRACKET WILL MOUNT 2 T-ION HEADS ***** 425-6655 JOTTO, Dodge Durango PPV (2019+) 12" Console Warehouse: DROP Vin #:		373.1200	373.12
1	1	Y	425-3704 JOTTO DUAL INTERNAL CUP HOLDER Warehouse: DROP Vin #:		36.3700	36.37
1	1	Y	425-6260 JOTTO SIDE MOUNTED CONSOLE ARM REST Warehouse: DROP Vin #:		44.8800	44.88
1	1	Y	425-6164 JOTTO DOUBLE CIGAR OUTLET W/ USB OUTLETS Warehouse: DROP Vin #:		67.6700	67.67

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Telephone: 800-845-0405

Sales Quote No.	302373-C
Customer No.	MISC

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 320 WAKETON RD
 DOUBLE OAK, TX 75077
 USA

Ship To

Contact: LT. RUBEN RIVAS
Telephone: 972-434-5500

E-mail: RUBEN.RIVAS@DOUBLE-OAK.COM

Contact:
Telephone:
E-mail:

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
08/26/19	GROUND		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Scott Beal			Scott Beal Forth Worth	Lt. Ruben Rivas		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
1	1	Y	425-6295 JD EQUIPMENT BRACKET FOR CONSOLE Warehouse: DROP Vin #:		0.0000	0.00
1	1	Y	425-6101 JOTTO FACEPLATE WEC CENCOM Warehouse: DROP Vin #:		0.0000	0.00
2	2	Y	C-MCB HAV CONSOLE MICROPHONE CLIP BRACKET Warehouse: DROP Vin #:		24.9500	49.90
2	2	Y	EM001 PG EASY MIC MAGNETIC SYSTEM Warehouse: DROP Vin #:		34.9500	69.90
1	1	Y	MISC PRO-GARD PVS4714UIN20A VIPER SHIELD PARTITION Warehouse: DROP Vin #:		2,950.5000	2,950.50
1	1	Y	MISC PRO-GARD S4702UIN20OSB SEAT W/ OUTBOARD BELTS Warehouse: DROP Vin #:		1,276.5000	1,276.50
1	1	Y	GVPM4713D-H PRO GARD Vertical Partition Mount Dual Weapon Tri-Lock Warehouse: DROP Vin #:		401.2500	401.25

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Telephone: 800-845-0405

Sales Quote No.	302373-C
Customer No.	MISC

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 320 WAKETON RD
 DOUBLE OAK, TX 75077
 USA

Ship To

Contact: LT. RUBEN RIVAS
Telephone: 972-434-5500
E-mail: RUBEN.RIVAS@DOUBLE-OAK.COM

Contact:
Telephone:
E-mail:

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
08/26/19	GROUND		QUOTED FREIGHT		NET30	
Entered By			Salesperson	Ordered By	Resale Number	
Scott Beal			Scott Beal Forth Worth	Lt. Ruben Rivas		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
1	1	Y	FEN-H-2209 FENIEX 12 DIODE HID-A-WAY LED HEAD W/FLSHR Blue/White Warehouse: DROP Vin #:		75.0000	75.00
1	1	Y	PASS. REVERSE LIGHT FEN-H-2209 FENIEX 12 DIODE HID-A-WAY LED HEAD W/FLSHR Red/White Warehouse: DROP Vin #:		75.0000	75.00
1	1	Y	DRIVER REVERSE LIGHT MISC CUSTOMER SUPPLIED EQUIPMENT FOR INSTALLATION Warehouse: DROP Vin #:		0.0000	0.00
1	1	Y	RADAR RADIO WATCHGUARD CAMERA SYSTEM COMPUTER STAND AND DOCK 5025 BLUE SEA 6-CIRCUIT ST BLADE FUSE BLOCK WITH COVER Warehouse: DROP Vin #:		40.0000	40.00
1	1	Y	5026 BLUESEA BLUE SEA 12-CIRCUIT ST BLADE FUSE BLOCK WITH COVER Warehouse: DROP Vin #:		45.0000	45.00

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Sales Quote

DANA SAFETY SUPPLY, INC
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GREENSBORO, NC 27407

Telephone: 800-845-0405

Sales Quote No.	302373-C
Customer No.	MISC

Bill To

DOUBLE OAK POLICE DEPT.
 320 WAKETON RD
 DOUBLE OAK, TX 75077
 USA

Ship To

Contact: LT. RUBEN RIVAS

Telephone: 972-434-5500

E-mail: RUBEN.RIVAS@DOUBLE-OAK.COM

Contact:

Telephone:

E-mail:

Quote Date	Ship Via		F.O.B.	Customer PO Number	Payment Method	
08/26/19	GROUND		QUOTED FREIGHT		NET30	
Entered By		Salesperson		Ordered By	Resale Number	
Scott Beal		Scott Beal Forth Worth		Lt. Ruben Rivas		
Order Quantity	Approve Quantity	Tax	Item Number / Description		Unit Price	Extended Price
1	1	Y	INSTALL KIT MISC INSTALLATION SUPPLIES I.E. Warehouse: DROP Vin #: LOOM, WIRE, HARDWARE, CONNECTORS, ETC *****		125.0000	125.00
1	1	Y	INSTALL DSS INSTALLATION OF EQUIPMENT Warehouse: DROP Vin #: Approved By: _____ <input type="checkbox"/> Approve All Items & Quantities Quote Good for 30 Days		2,240.0000	2,240.00

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Subtotal	9,941.36
Freight	400.00
Order Total	10,341.36

Interlocal Cooperation Agreement (ICA) between Denton County and Town of Double Oak

December 29, 2009

Denton County Commissioners Court approved an ICA between Denton County and the Town of Double Oak in the amount of \$192,237.40 for Professional Design Services related to Waketon Road.

April 4, 2017

Denton County Commissioners Court approved an amendment to the original ICA for Waketon Road. This amendment provides contributions from Denton County which shall not exceed \$2,966, 904.87 for the construction of Waketon Road.

Interlocal Cooperation Agreement (ICA) between Town of Double Oak and Town of Flower Mound

Background:

The Town of Double Oak and Flower Mound agreed to bid their Waketon Road improvements together as one package. This will improve the overall mobility of Waketon Road and provide opportunity for lower bids due to economy of scale.

Reason for ICA between the two Towns:

There needs to be an agreement between the Towns since these projects are being bid together as one project. The ICA between the two towns defines the following:

- Flower Mound will manage the construction of the project.
- Each intentity will be responsible for the cost in their portion of the project. This means:
 - o Flower Mound will be responsible for decisions and paying for all items within their project limits.
 - o Double Oak, through Denton County, will be responsible for decisions and paying for all items within their project limits.
 - o Common bid items such as mobilization and traffic control will be split proportionately between the two towns. The ICA states that Double Oak is responsible for 61% of these shared costs. This is based on the ratio of the individual towns cost estimates in respect to the overall project cost.
 - o Neither town will be responsible for the other towns cost.

Next Steps:

The ICA between Double Oak and Flower Mound needs to be executed. Steps to complete this task:

- The Town of Flower Mound has provided comments regarding the ICA. The Town of Flower Mound is in the process of reviewing these comments.
- Halff Associates Inc will set a meeting between the two entities and their legal advisors to further discuss the language in the ICA.
- Once the language has been agreed upon then the ICA is to be brought before Council and voted on.

Anticipated Project Schedule

- Advertisement: March 2020
- Bid: April 2020
- Award: May 2020
- Begin Construction: June 2020



Double Oak Police Department

Racial Profiling Report

January 1, 2019 through December 31, 2019

January 15, 2020

Town Council
Town of Double Oak
320 Waketon Rd.
Double Oak, TX 75077
972-355-5995

Dear Mayor and Council,

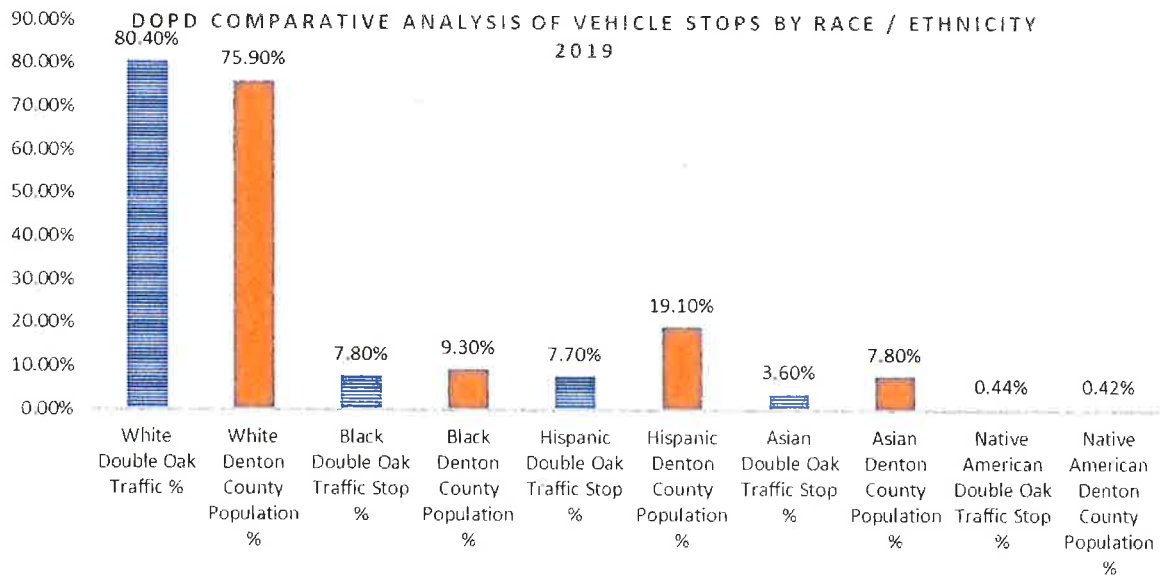
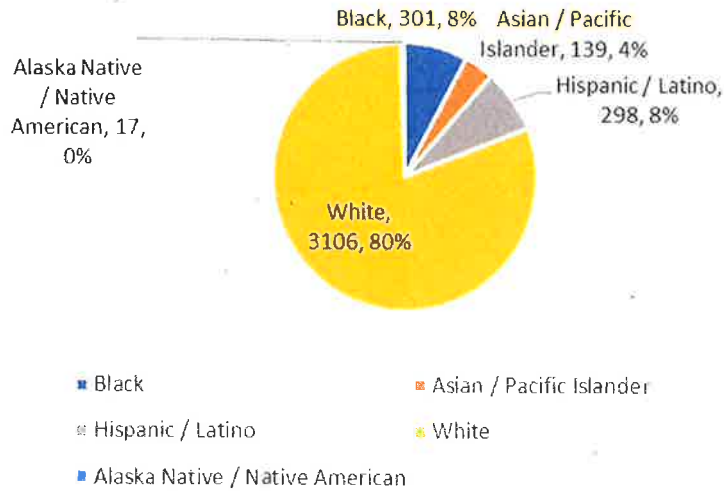
In accordance with Texas Code of Criminal Procedure Art. 2.132 "Law Enforcement Policy on Racial Profiling" (Attachment A yellow highlighting) this report has been prepared for the citizens and governing body of the Town of Double Oak.

Each law enforcement agency in the State of Texas must adopt a detailed written policy on racial profiling that clearly defines acts constituting racial profiling; prohibits officers from racial profiling; have a complaint process in place for people that believe a peace officer has engaged in racial profiling; and provide public education on how to file a complaint or compliment to each ticket, citation, or warning issued by a peace officer. Our Double Oak Police Department Code of Conduct 100.003 (VI) expressly prohibits racial profiling (Attachment B yellow highlighting) and mandates a complaint process. To educate the public about the complaint process tri-fold brochures are available in the lobby next to the court payment window (Attachment D) and the same form is available on our Town webpage. All citations also provide information on how to file a compliment or complaint beneath the signature line.

Law enforcement agencies are required to collect information relating to motor vehicle stops in which a ticket, citation, or warning is issued and to arrests made as a result of those stops, including information relating to: race or ethnicity of the individual detained; whether a search was conducted and whether the individual consented to the search; whether the police officer knew the race or ethnicity of the individual detained before detaining that individual; whether the peace officer used physical force that resulted in bodily injury; the location of the stop and the reason for the stop and requires the chief administrator to submit an annual report to the Texas Commission on Law Enforcement and to the governing body of their municipality. Agencies that utilize video camera equipment are also mandated to adopt a policy that includes standards for reviewing video and audio documentation. Double Oak General Order 301.008 requires officers to record every traffic and pedestrian stop and a supervisor to review videos, at random, once a month (Attachment H yellow highlighting).

Texas Code of Criminal Procedure Art. 2.134 (c)(1)(A)(B)(C) (Attachment A green highlighting) requires a comparative analysis of the information compiled under Article 2.133 (Attachment A gray highlighting). An analysis and comparison of the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities is as follows:

DOPD Vehicle Stops by Race and Ethnicity 2019



The Town of Double Oak is a suburban community of approximately 3,100 residents located in Denton County, Texas. Everyday thousands of commuter vehicles (far more vehicles than possessed by our residents) pass through Double Oak on FM 407; McMakin Rd.; Kings Rd., Simmons Rd. and Waketon Rd. Comparison populations have been selected from the most recent United States Census American Community Survey Estimate dated 2017 (Attachment I). Generally, an officer conducting traffic enforcement has no idea if the vehicle they are about to stop belongs to a Double Oak

citizen, a Denton County resident or a visitor from the Dallas / Fort Worth metroplex at large.

It is of note that identifying the race / ethnicity of a passing motorist is difficult due to speed, distance, and window opacity. Officers generally have no idea who they are stopping until they walk up to the motorist's window.

An analysis of traffic stops by race / ethnicity balanced against Denton County race / ethnicity reveals that Double Oak officers appear to stop 4.5% more White motorists than the Denton County population estimate; -1.5% less Black motorists than the Denton County population estimate; -11.4% less Hispanic motorists than the Denton County population estimate; -4.2% less Asian motorists than the Denton County population estimate and .02% more Native American motorists than the Denton County population estimate.

Article 2.134 (B) also requires the following:

An examination of the disposition of motor vehicle stops made by officers employed by this agency, categorized according to the race or ethnicity of the affected persons, as appropriate:

DOPD Traffic Stop Disposition Type

Ethnicity	Arrested	Citation	Warning
American Indian	0	13	4
Asian	0	70	69
Black	3	120	180
Hispanic	2	178	120
White	3	1223	1879

"...including any searches resulting from stops within the applicable jurisdiction;..."

Search Type

Ethnicity	No Search Conducted	Consent Search Conducted	Non-Consent Search
American Indian	17	0	0
Asian	139	0	0
Black	295	1	5
Hispanic	286	1	11
White	3070	8	28

DOPD Traffic Stop Search Totals and Contraband Discovered

(Required by Texas CCP Art. 2.134. (c)(1)(C) "evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches..."

Number of searches resulting from vehicle stops.	Contraband or evidence recovered as the result of a vehicle search.
54	33

Out of 3861 traffic stops only 1.4% resulted in a vehicle search. Of those 54 vehicle searches 33 resulted in recovered contraband.

Racial Profiling Complaints

(In accordance with Texas CCP Art. 2.134. (c)(2) "...information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling).

The Double Oak Police Department had no complaints of racial profiling in the 2019 reporting period.

It is notable that the "compliment" information on citations resulted in motorists contacting this agency 8 times in the past year to compliment the involved officer.

In Summary: Our nation still wrestles with a difficult history of slavery, racism, institutional racism, and explicit and implicit bias in law enforcement and the judicial system. Law Enforcement officers cannot cure the ills of poverty and segregation, but we can certainly strive to do our jobs in an impartial, even handed, caring and professional manner. Part of the process in delivering unbiased law enforcement service is accountability mandated by the Texas legislature through the annual racial profiling report. Current State of Texas legislation has been a spark for conversations about police activity and how we (law enforcement) conduct business. I sincerely doubt there are many officers in 2020 that are overtly racist in their day to day activities. I also strongly believe that there are members of the profession that do struggle with implicit bias. Having a mandated evaluation mechanism in place helps keep individual officers and organizations accountable to their community.

I believe the Double Oak Police Department follows relevant Texas law regarding racial profiling. We collect the required data, have a formalized complaint process, video all traffic contacts, have the required department policies, and have submitted the mandated racial profiling report to the Texas Commission of Law Enforcement.

Mayor and council, thank you for participating in this process and thank you for your service.

Respectfully Submitted,



Derrick Watson, Chief of Police
Double Oak Police Department

ATTACHMENTS

Attachment A - Excerpt from Texas Code of Criminal Procedure detailing the requirement that a report be submitted to Town Council detailing data obtained from traffic stops (see turquoise highlighted area in Attachment A). It is of note that the Double Oak Police Department does utilize audio and video recording capabilities in all squad cars.

Attachment B - Double Oak Police Department Code of Conduct 100.003 (VI) Racial Profiling Prohibited as required by the Texas Code of Criminal Procedure Art. 2.131 and 2.132 prohibiting racial profiling and requiring a detailed written policy on racial profiling (see yellow highlighted areas in Attachment A for applicable law and yellow highlighted area in Attachment B and Attachment C for prohibition and complaint process).

Attachment C - Double Oak Police Department General Orders 100.004 Internal Investigations. In conjunction with the DOPD Code of Conduct 100.003 (VI) the mechanism by which investigations are conducted.

Attachment D - Double Oak Police Department Racial Profiling Complaint Form required by Texas Code of Criminal Procedure Art. 2.132 (b) (3) "implement a process by which an individual may file a complaint with the agency if the individual believes that a peace officer employed by the agency has engaged in racial profiling with respect to the individual..." (see red highlighted areas in Attachment A). The Double Oak Police Department, in compliance with the Code of Criminal Procedure provides complaint forms in the lobby and on the Town website and provides information on all citation on how to file a complaint or compliment.

Attachment E - Texas Commission on Law Enforcement Racial Profiling Report for 2019 submitted by the Double Oak Police Department.

Attachment F - Comparison of traffic stops by ethnicity and demographics of the population served by the Double Oak Police Department.

Attachment G - Double Oak Police Department Comparative Analysis of Vehicle Stops for 2019 as required by Texas Code of Criminal Procedure Art. 2.133 REPORTS REQUIRED FOR MOTOR VEHICLE STOPS.

Attachment H - Double Oak Police Department General Order No. 301.008.

Attachment I - American Community Survey Population Estimates Denton County.

Art. 2.131. RACIAL PROFILING PROHIBITED. A peace officer may not engage in racial profiling.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.132. LAW ENFORCEMENT POLICY ON RACIAL PROFILING. (a) In this article:

(1) "Law enforcement agency" means an agency of the state, or of a county, municipality, or other political subdivision of the state, that employs peace officers who make motor vehicle stops in the routine performance of the officers' official duties.

(2) "Motor vehicle stop" means an occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.

(3) "Race or ethnicity" means the following categories:

- (A) Alaska native or American Indian;
- (B) Asian or Pacific Islander;
- (C) black;
- (D) white; and
- (E) Hispanic or Latino.

(b) Each law enforcement agency in this state shall adopt a detailed written policy on racial profiling. The policy must:

(1) clearly define acts constituting racial profiling;

(2) strictly prohibit peace officers employed by the agency from engaging in racial profiling;

(3) implement a process by which an individual may file a complaint with the agency if the individual believes that a peace officer employed by the agency has engaged in racial profiling with respect to the individual;

(4) provide public education relating to the agency's complaint and complaint process, including

Attachment A

providing the telephone number, mailing address, and e-mail address to make a compliment or complaint with respect to each ticket, citation, or warning issued by a peace officer;

(5) require appropriate corrective action to be taken against a peace officer employed by the agency who, after an investigation, is shown to have engaged in racial profiling in violation of the agency's policy adopted under this article;

(6) require collection of information relating to motor vehicle stops in which a ticket, citation, or warning is issued and to arrests made as a result of those stops, including information relating to:

(A) the race or ethnicity of the individual detained;

(B) whether a search was conducted and, if so, whether the individual detained consented to the search;

(C) whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;

(D) whether the peace officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop;

(E) the location of the stop; and

(F) the reason for the stop; and

(7) require the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:

(A) the Texas Commission on Law Enforcement; and

(B) the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political

subdivision of the state.

(c) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(d) On adoption of a policy under Subsection (b), a law enforcement agency shall examine the feasibility of installing video camera and transmitter-activated equipment in each agency law enforcement motor vehicle regularly used to make motor vehicle stops and transmitter-activated equipment in each agency law enforcement motorcycle regularly used to make motor vehicle stops. The agency also shall examine the feasibility of equipping each peace officer who regularly detains or stops motor vehicles with a body worn camera, as that term is defined by Section 1701.651, Occupations Code. If a law enforcement agency installs video or audio equipment or equips peace officers with body worn cameras as provided by this subsection, the policy adopted by the agency under Subsection (b) must include standards for reviewing video and audio documentation.

(e) A report required under Subsection (b)(7) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the collection of information as required by a policy under Subsection (b)(6).

(f) On the commencement of an investigation by a law enforcement agency of a complaint described by Subsection (b)(3) in which a video or audio recording of the occurrence on which the complaint is based was made, the agency shall promptly provide a copy of the recording to the peace officer who is the subject of the complaint on written request by the officer.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b)(7), the commission shall begin disciplinary procedures against the chief administrator.

(h) A law enforcement agency shall review the data collected under Subsection (b)(6) to identify any improvements the agency could make in its practices and policies regarding motor vehicle stops.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 25, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.05, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 173 (H.B. 3051), Sec. 1, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.01, eff. September 1, 2017.

Art. 2.133. REPORTS REQUIRED FOR MOTOR VEHICLE STOPS.

(a) In this article, "race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A peace officer who stops a motor vehicle for an alleged violation of a law or ordinance shall report to the law enforcement agency that employs the officer information relating to the stop, including:

(1) a physical description of any person operating the motor vehicle who is detained as a result of the stop, including:

(A) the person's gender; and

Attachment A

(B) the person's race or ethnicity, as stated by the person or, if the person does not state the person's race or ethnicity, as determined by the officer to the best of the officer's ability;

(2) the initial reason for the stop;

(3) whether the officer conducted a search as a result of the stop and, if so, whether the person detained consented to the search;

(4) whether any contraband or other evidence was discovered in the course of the search and a description of the contraband or evidence;

(5) the reason for the search, including whether:

(A) any contraband or other evidence was in plain view;

(B) any probable cause or reasonable suspicion existed to perform the search; or

(C) the search was performed as a result of the towing of the motor vehicle or the arrest of any person in the motor vehicle;

(6) whether the officer made an arrest as a result of the stop or the search, including a statement of whether the arrest was based on a violation of the Penal Code, a violation of a traffic law or ordinance, or an outstanding warrant and a statement of the offense charged;

(7) the street address or approximate location of the stop;

(8) whether the officer issued a verbal or written warning or a ticket or citation as a result of the stop; and

(9) whether the officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop.

(c) The chief administrator of a law enforcement agency, regardless of whether the administrator is elected,

Attachment A

employed, or appointed, is responsible for auditing reports under Subsection (b) to ensure that the race or ethnicity of the person operating the motor vehicle is being reported.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 26, eff. September 1, 2009.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.02, eff. September 1, 2017.

Art. 2.134. COMPILATION AND ANALYSIS OF INFORMATION COLLECTED. (a) In this article:

(1) "Motor vehicle stop" has the meaning assigned by Article 2.132(a).

(2) "Race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A law enforcement agency shall compile and analyze the information contained in each report received by the agency under Article 2.133. Not later than March 1 of each year, each law enforcement agency shall submit a report containing the incident-based data compiled during the previous calendar year to the Texas Commission on Law Enforcement and, if the law enforcement agency is a local law enforcement agency, to the governing body of each county or municipality served by the agency.

(c) A report required under Subsection (b) must be submitted by the chief administrator of the law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, and must include:

(1) a comparative analysis of the information compiled under Article 2.133 to:

Attachment A

(A) evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities;

(B) examine the disposition of motor vehicle stops made by officers employed by the agency, categorized according to the race or ethnicity of the affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction; and

(C) evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches; and

(2) information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling.

(d) A report required under Subsection (b) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the reporting of information required under Article 2.133(b)(1).

(e) The Texas Commission on Law Enforcement, in accordance with Section 1701.162, Occupations Code, shall develop guidelines for compiling and reporting information as required by this article.

(f) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law

enforcement agency intentionally failed to submit a report required under Subsection (b), the commission shall begin disciplinary procedures against the chief administrator.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 27, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.06, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.03, eff. September 1, 2017.

VI. RACIAL PROFILING

- A.** Officers are strictly prohibited from engaging in racial profiling. Racial profiling is defined as a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.
- B.** Officers are strictly prohibited from engaging in bias-based profiling. Bias based profiling is defined as any profiling based solely on a common trait of a group. This includes, but it not limited to race, ethnic background, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group trait. Racial profiling is included within the meaning of bias based profiling. (TBP 2.01)
- C.** In the event of a racial or bias based profiling complaint, the agency will promptly provide a copy of the recording of that event upon receiving a written request from the officer who is the subject of the complaint.
- D.** The Department will make available to the public a brochure on the complaint process in the police department. The brochure will explain the procedure that an individual can follow to file a complaint.
 - 1.** If a complaint of Racial or Bias Based Profiling is found to be true, the involved officer could face disciplinary action up to and including termination.
- E.** An annual analysis of traffic stops that result in a citation or arrest will be completed and submitted to the Town Council by March 1 of each year for the information that was compiled during the previous calendar year.
 - 1.** The annual analysis of traffic stops will include information relating to the race or ethnicity of the individual detained, whether a search was conducted and whether the search was conducted with or without the person's consent.
- F.** The Double Oak Police Department will utilize video/audio recording systems in all of their vehicles used for traffic enforcement.
 - 1.** Each patrol vehicle is equipped with a video/audio recording system. Each officer is required to check the system at the beginning of the shift to ensure that the video and audio recording system is properly working.
 - 2.** Each officer is required to activate the recording equipment on each traffic and pedestrian stop and record the event until the conclusion of that event.
 - 3.** Recordings will be retained for a minimum of ninety (90) days. In the event that a complaint of racial profiling is filed with the Department, the recording(s) will be retained until the final disposition of the investigation.

4. Recordings will be reviewed by supervisors at random at a minimum of at least once a month. (TBP: 2.01)
 - a. Reviewing supervisors shall maintain a record of the reviews that contains the date, time, and name of the involved officer of each reviewed recording. The record shall also contain documentation of any corrective action relating to racial profiling.



DOUBLE OAK POLICE

**GENERAL ORDER
NO. 100.004**

**EFFECTIVE DATE:
10-01-2015**

REVISED DATE:

**SUBJECT: INTERNAL INVESTIGATIONS (TBP: 2.04, 2.05, 2.06, 2.07,
2.08, 2.09, 2.10)**

I. POLICY

- A.** The Double Oak Police Department is committed to high standards and will avoid ethical conflicts or the appearance of ethical conflicts. All employees of the Department share the responsibility of maintaining our reputation. Employees who tolerate misconduct are, in effect, condoning and participating in this conduct and may share the consequences.
- B.** Any person who believes that any Double Oak Police Department employee has been involved in improper conduct or has a criticism of Department services has the right to make a complaint, as provided in this directive. These persons can expect such complaints to be thoroughly and objectively investigated by the Department.
- C.** The internal investigation process, at both the line and the staff levels, provides the Chief of Police and other managers and supervisors with a means of regularly assessing the agency's efficiency and effectiveness and provides information necessary to plan for change, if change is needed. The internal investigation process will examine not only the conduct of individual employees of the Department but also the various procedures and rules of conduct which impact employee performance.
- D.** The primary objectives of internal investigations are:
 - 1.** Protection of the Public - The public has the right to expect efficient, fair, and impartial law enforcement. Therefore, any misconduct by Department employees must be detected, thoroughly investigated, and properly adjudicated to assure the maintenance of these qualities.
 - 2.** Protection of the Department - The Department is often evaluated and judged by the conduct of individual employees. It is imperative that the entire organization not be subjected to public censure because of misconduct by a few of its employees. When an informed public knows that its Police Department honestly and fairly investigates and adjudicates all allegations of misconduct against its employees, the public will be less likely to feel a need to raise a cry of indignation over alleged incidents of misconduct.
 - 3.** Protection of the Employee - Employees must be protected against false allegations of misconduct. This can only be accomplished through a consistently thorough investigative process.
 - 4.** Removal of Unfit Personnel - Personnel who engage in serious acts of misconduct, or who have demonstrated they are unfit for law enforcement work, must be removed for the protection of the public, the Department, and the Department's employees.
 - 5.** Correction of Procedural Problems - The Department is constantly seeking to improve its proficiency and the efficiency of its employees. Occasionally, personnel investigations disclose faulty procedures that would otherwise have gone undetected. These procedures can then be improved or corrected.

II. GENERAL PROVISIONS

- A.** A person designated by the Chief of Police will be responsible for coordinating and/or performing the internal investigation function. This will include (1) recording, registering, and controlling the investigation of complaints against employees; (2) supervising and controlling the investigation of alleged or suspected misconduct within the agency; and (3) maintaining the confidentiality of the internal investigation and records.
- B.** The scope of this directive shall include but not be limited to any incident listed below which involves employees of the Double Oak Police Department.
 - 1. Allegations of misconduct, including criminal misconduct
 - 2. Death of a prisoner
 - 3. Death or serious bodily injury of any person as a result of any police action
 - 4. Use of force against any person
 - 5. Discharge of firearm
 - 6. Other incidents, as directed by the Chief of Police
- C.** All alleged or suspected violations of statutes, ordinances, City rules and/or policies, Department rules and/or policies, regulations, orders, directives, or procedures by employees of the Department shall be handled in accordance with the procedures contained in this directive.
- D.** This directive does not prohibit any supervisor from initiating appropriate supervisory action involving those incidents that would occur in the normal course of supervisor/employee relations.

III. CLASSIFICATION AND ASSIGNMENT OF INVESTIGATIONS

Internal investigations will be classified according to the nature of the incident or misconduct alleged. This classification will be used in determining which unit of the Department will be responsible for the investigation.

A. Class I Incidents

- 1. Class I incidents may include, but are not limited to, the following:
 - a. Serious misconduct, including criminal misconduct, on the part of any employee of the Department
 - b. Death of a prisoner
 - c. Death or serious bodily injury of any person as a result of any police action
 - d. Allegations of unnecessary force
 - e. Discharge of a firearm (provided such discharge was not for training, hunting/recreation, ballistic examinations, or the destruction of an animal AND no hit or near-miss of a human being resulted)
 - f. Complaints in the form of notice of intent to sue
 - g. Allegations of civil rights violations or discrimination
 - h. When directed by the Chief of Police
- 2. Class I incidents will normally be investigated by a person designated by the Chief of Police.

B. Class II Incidents

1. Class II incidents may include, but are not limited to, the following:
 - a. Harassment
 - b. Discourtesy
 - c. Inappropriate behavior (rudeness)
 - d. Failure to take prompt and/or effective police action
 - e. Improper police procedures
 2. Class II incidents will normally be investigated by a first line supervisor in the chain of command of the involved employee.
- C. Regardless of classification, the Chief of Police has the discretion to decide who will investigate any allegation of misconduct.

IV. CITIZEN COMPLAINTS

- A. It is the obligation of every employee of this Department to treat citizen complaints seriously and to accord any person making a complaint a courteous and professional response regardless of the apparent validity or nature of the complaint.
- B. A complaint may be filed against any employee(s) of the Department by any person or persons.
1. If the person making the complaint is intoxicated or otherwise impaired, initial information will be taken and a second interview will be scheduled for a later date.
 2. Information received which may lead to a complaint against the Department, or any members of the Department, including anonymous information will be investigated. Anonymous information or complaints shall not be accorded less weight merely because the complainant is unknown.
 3. The person will be asked to reduce the complaint to writing.
- C. Police Department employees at all levels should attempt to satisfy the public's questions and concerns immediately. However, should the complainant continue to express dissatisfaction, the employee should refer the citizen to the next link in his/her chain of command.

D. Class I Incidents

1. A person wishing to file a complaint involving any incident which could be classified as a Class I Incident should be immediately put in contact with the involved employee's Division Commander. If that employee's Division Commander is not available, any on-duty Command Staff Officer should be notified.
2. If no member of the Command Staff is on-duty, the command Staff Officer in the employee's chain of command should be notified. The Command Staff Officer will determine if he/she should respond immediately or he/she will provide instructions as to how to proceed. At a minimum, the Command Staff Officer will either:
 - a. Respond to the complainant's location to initiate an investigation; or
 - b. Cause the on-duty shift supervisor to document the complaint as required in Section V of this General Order.

E. Class II Incidents

1. A person wishing to file a complaint involving any incident which could be classified as a Class II Incident should be immediately put in contact with the involved employee's supervisor. If the involved employee's supervisor is not on-duty then the person should be put in contact with an on-duty shift supervisor.
 2. The supervisor should attempt to resolve the complaint. If a resolution is not obtained the supervisor should document the complaint as required in Section V of this General Order and forward the documentation through his/her chain of command.
- F.** If a supervisor is not immediately available, any employee notified of a complaint shall take the complainant's name, address, phone number and nature of the complaint and, as soon as possible, forward that information to a supervisor.
- G.** If the complainant indicates an unwillingness to come to the police department or identify himself, the complainant shall be notified that he/she may contact the appropriate Division Commander by telephone during office hours to discuss the matter.

V. REPORTING REQUIREMENTS

- A.** Any incident which falls within the scope of this directive must be reported in writing utilizing the Internal Incident Report and, if appropriate, on an Incident Report as well. This documentation will then be forwarded up the chain of command to the Division Commander. The Division Commander will determine if the complaint has been handled satisfactorily or if it needs further action.
- B.** The Internal Incident Report and any accompanying documentation must be forwarded up the chain of command within twelve hours of receiving the complaint. Each supervisor must attach to the Internal Incident Report a description of the actions he or she took to resolve the complaint.
- C.** The following criteria shall govern completion of the Internal Incident Report.
1. Allegations of Misconduct - An Internal Incident Report shall be completed any time the Department is notified of an act of misconduct on the part of any employee.
 2. Death of a Prisoner - An Internal Incident Report and an Incident Report shall be completed any time a person dies while in custody of the Coppell Police Department or while confined in the City of Coppell detention facility.
 3. Death or Serious Bodily Injury - An Incident Report shall be completed any time an employee of the Department is involved in the death or serious bodily injury of any person and/or when an employee of the Department is killed or seriously injured by another person.
 4. Other Incidents - An Internal Incident Report shall be completed any time the Department is notified of an act on the part of any employee which may need to be investigated by the Department.
- D.** Upon receipt of an Internal Incident Report, the Division Commander will notify the Chief of Police or his designee, and a determination will be made as to whether an internal investigation is required and who will be responsible for said investigation.

VI. INTERNAL INVESTIGATION PROCESS

- A.** Upon determination by the Chief of Police or his designee that an internal investigation will be conducted, the Incident Report and any related documents will be forwarded to the assigned investigator.
 - 1. Whenever a report of an incident or allegation is made, the employee involved and his/her chain of command shall be notified in writing within twenty-four (24) hours, unless the Chief of Police determines that the notification should be delayed for good cause.
 - 2. Said notification shall include a copy of the Internal Incident Report and a written statement of misconduct alleged, if any.
- B.** The assigned investigator shall make every effort to interview the complainant, the employee under investigation, witnesses, and any other person whose statement could assist in the just resolution of the case.
- C.** Taped interviews, especially regarding Class I incidents, may be obtained from employees, the complainant, and witnesses. The decision to obtain formal taped interviews versus memoranda and other reports is to be based on a reasonable and practical assessment of the seriousness, nature, and complexity of the allegation.
- D.** The Chief of Police may order the employee to submit to a polygraph examination concerning the alleged misconduct.
- E.** The Chief of Police shall have the authority to order an employee to submit to chemical or other tests or photographs that may assist in an internal investigation.
- F.** The Chief of Police may, at his discretion, assign the employee to administrative duties or leave depending on the circumstances surrounding the internal investigation.
- G.** The following responsibilities and rights will be afforded any employee under investigation by the Double Oak Police Department.
 - 1. Every employee is required to establish and maintain a working knowledge of all applicable laws and ordinances in force in the Town of Double Oak and State of Texas, as well as the rules, regulations, policies, and procedures of the Town, Police Department, or any division thereof. In the event of improper action or breach of discipline, it will be presumed that the employee was familiar with the law, policy, rule, regulation, or procedure in question.
 - 2. Any interview of the employee shall be held at a reasonable time in relation to the employee's work schedule, unless the circumstances of the situation require expediency or delay. The employee shall be given a copy of the written complaint and will be informed of the nature of the investigation.
 - 3. The employee shall completely and thoroughly answer all questions concerning the case as asked by the investigator. Failure or refusal to answer all questions or to take any test or to be photographed constitutes an act of insubordination, and is grounds for disciplinary action, including dismissal from the Department, as conduct prejudicial to good order and insubordination.
 - a. Any employee may be compelled to stand in a lineup for identification purposes.
 - b. Investigations, due to their nature, may require the submission of financial disclosure statements by employees under investigation. Such disclosure statements may be ordered only by the Chief of Police.

Attachment C

4. In the event of a racial profiling complaint, the agency will promptly provide a copy of the recording of that event to the involved officer upon receiving a written request from the officer who is the subject of the complaint.

H. All investigations will be completed within thirty (30) days of assignment, with status reports from the assigned investigator due to the Division Commander every seven days. The thirty-day limit may be extended by the Chief of Police in exceptional cases.

I. Format of Investigation in memorandum form to Chief.

1. Allegation(s)
2. Report of Investigation
3. Findings of Fact
4. List of Attachments

J. Upon completion of the investigation of a citizen complaint, the complainant shall be notified that the investigation has been completed and forwarded to the employee's chain of command for review.

VII. INVESTIGATION REPORTS

A. All incidents assigned for internal investigation will be documented on a form entitled "Internal Investigation Report".

B. All internal investigative reports, to the extent possible, will include sufficient information to reach a reasonable conclusion as to the actions of any involved employee of the Department.

VIII. REVIEW PROCESS

A. Supervisor/Internal Review

1. Incidents Investigated by Assigned Officer(s)

- a. Upon completion of the investigation, all reports and documentation will be forwarded to the affected employee's division commander.
- b. The division commander will forward the reports and documentation down the chain of command, and each member of the affected employee's chain of command will review the investigation and make recommendations in writing to the Chief of Police.

2. **Incidents Investigated by Line Supervisor** - Upon completion of the investigation, the investigating officer shall forward all documentation up the chain of command.

3. Each member of the chain will render a recommendation regarding final disposition of the case as prescribed in Section D below. In addition, each member will render an opinion of what action, if any, should be taken to correct any sustained allegation of misconduct or violation of policy.

4. Recommendations from all affected employees' supervisors must be in the office of the Chief of Police no later than ten (10) working days from the date received by the division commander. If a supervisor will be absent from duty for an extended period of time (vacation, training, etc.), the review process will not be delayed but will be forwarded to the next level. Review of alleged employee misconduct or criticism of Department services shall be completed in an expedient manner.

Attachment C

B. Final disposition of the investigation, including the taking of all disciplinary action, shall be made by the Chief of Police within forty-five (45) working days after the date assigned to Internal Affairs for investigation.

1. The Chief of Police will provide written notification to the complainant and the affected employee of the final disposition of the investigation within five (5) working days of the disposition.
2. A copy of the Chief's letter will be placed in the investigative file.

C. Findings

1. Upon review of any internal investigation regarding a citizen complaint or allegation of misconduct, supervisors will recommend a finding on each allegation according to the following list. While specific allegations may be listed in the complaint, supervisors may recommend action to correct any substantiated violation of law, policy, or procedure.
2. Allegations are sustained (improper conduct) based only on the facts determined during an investigation or a preponderance of the factual evidence.
 - a. **Improper Conduct:** The evidence supports the allegation of misconduct.
 - b. **Proper Conduct:** The evidence supports factual occurrence, but conduct was proper.
 - c. **Insufficient Evidence:** There is insufficient evidence either to prove or disprove the allegation of misconduct.
 - d. **Unfounded:** The evidence shows that the allegation of misconduct did not occur.
 - e. **Policy Failure:** The evidence shows that the conduct was within policy, but that the policy is inadequate.

D. Disciplinary action, if appropriate, will be recommended by the Chief of Police according to the Town of Double Oak Personnel Handbook, Section 6.2- Types of Disciplinary Action.

E. Disciplinary Appeals are regulated by the Town of Double Oak Personnel Handbook Section 6.2.1- Appeal of Disciplinary Actions.

IX. CONCURRENT INVESTIGATIONS

A. Certain incidents will require, in addition to the internal investigation, an investigation by units of the Criminal Investigation Division (CID).

1. Criminal Investigation Division (CID)
 - a. In general, the Criminal Investigation Division will conduct a criminal investigation into any incident, other than traffic-related, which occurs in the Town of Double Oak and results in the death or serious bodily injury of any person.
 - b. The Chief of Police may, at his discretion, request an outside agency to conduct the investigation.
 - c. Any felony charges which result from such investigation will be referred to the grand jury.

B. The Chief of Police has the authority to order a criminal investigation of any allegation of wrong doing instead of, or in addition to, an internal investigation.

Attachment C

1. An important distinction needs to be made between internal and criminal investigations. The courts have consistently held that the people who are the subject of internal investigations have different rights and responsibilities than people under criminal investigations.
 2. The purpose of an internal investigation is to determine whether the involved conduct or act was consistent with Department policies and procedures or whether criticism of police services are accurate. In *Garrity v. New Jersey*, the U.S. Supreme Court has held that refusal by employees under internal investigation to answer questions or otherwise cooperate with the investigation is grounds for disciplinary action, to include dismissal. That decision also states, however, that neither self-incriminating statements, nor the fruits of such statements, made by employees under internal investigation can be used against the employees in any criminal proceedings.
 3. Department employees may assume, unless advised otherwise, that the department's investigation of allegations is an internal investigation. This policy applies only to internal investigations, which will be conducted in accordance with this directive, whether initiated internally or as a result of a citizen complaint.
 4. Due to the differing purposes of the internal investigation and the criminal investigation, internal investigators will have access to any evidence, including statements, obtained in the criminal investigation, but criminal investigators will not have access to any evidence obtained in the internal investigation.
 5. If an employee is under arrest or is a suspect in a criminal investigation and the answers which he is asked to make to investigators or information from such answers may be used in a criminal trial, the member shall be informed that he/she has all rights afforded to any person subject to a criminal investigation.
 6. The imposition of discipline by the Department, in whatever form, shall in no way preclude a further sanction imposed against an employee in subsequent criminal or civil proceedings. Any sanctions imposed in criminal or civil proceedings against an employee of this Department shall not preclude the imposition of internal sanctions.
- C. The Criminal Investigation Division officer assigned to any investigation involving alleged criminal conduct on the part of an employee shall maintain close liaison with the District Attorney's office throughout the investigation. This liaison may include legal advice from the prosecutor and assistance in case preparation.

X. CONFIDENTIALITY OF INVESTIGATIONS AND FILES

- A. All matters related to internal investigations shall be kept in the strictest confidence. To this end, all employees of the Department shall take those measures necessary to ensure the integrity and confidentiality of all documents and other records in any way associated with the reporting, investigation, or resolution of misconduct complaints.
- B. All records of complaints and internal investigations are confidential and shall not be released without the prior approval of the Chief of Police. Copies of the completed internal investigations will not be released to anyone except on the issuance of a lawful order, authority of the Chief of Police, or upon the advice of a Department Legal Advisor.
- C. All employees having any responsibility for the initiation, investigation, review, or resolution of such internal matters shall ensure the integrity of files or other records, when such records are within their custody.

Attachment C

XI. FILE RETENTION

- A.** After review and final disposition, all internal investigation reports and documents will be filed in a secure area. Said files will be maintained in accordance with the Records Control Schedule adopted by the Town of Double Oak.
- B.** Any charging documents related to an internal investigation will be filed in the affected employee's personnel file.

EFFECTIVE THIS DATE: October 1, 2015

<u><i>Derrick Watson</i></u>	<u><i>October 1, 2015</i></u>
Derrick Watson	Date
Chief of Police	



Double Oak Police Department

320 Waketon Road
Double Oak, Texas 75077
972-355-5995



COMPLAINT

PERSONNEL or RACIAL PROFILING (circle one)

Complainant Name: _____
(Last) (First) (Middle)

Home Address: _____
(Street)

(City) (State) (Zip Code)

Telephone / Email ph: _____ email: _____

Name of Involved Employees (If Known):

1. _____
2. _____

Allegation(s)

1. _____
2. _____

STATEMENT

Clearly and chronologically state what happened, ensuring that you articulate the conduct, facts and evidence in support of your allegation(s). Please sign your statement and initial all corrections.

Attachment D

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page or a sheet of stationery. There is no handwriting or other markings on the page.



Attachment D



Double Oak Police Department

320 Waketon Road
Double Oak, Texas 75077
972-355-5995



Complaint Instructions

The Double Oak Police Department understands the importance of protecting the community from employee misconduct and the opportunity to assess the effectiveness of our policies and procedures. These objectives can only be met through consistent and professional investigations regarding concerns about police service.

It is appreciated that filing a written complaint regarding a police employee's behavior can be a difficult undertaking and one that most persons don't engage in lightly. Your concerns will be documented and treated with respect. It is a requirement of the Texas Government Code that complaints about police conduct be reduced to writing and we sincerely appreciate your efforts to complete the statement to the best of your ability. Complaints must be filed by the involved party (you cannot file a complaint on another person's behalf); other persons may have to give statements as witnesses.

Your complaint will be reviewed by the Chief of Police and a decision will be made at that time to pursue further investigation, determine if there is a need for an investigation by the employee's immediate supervisor, or if there is a need to initiate an internal affairs investigation. You will receive notification by a department supervisor regarding the progress on your complaint.

The person assigned investigative responsibility for your complaint will meet with you, assemble evidence, conduct witness interviews (if appropriate) and prepare written findings.

There can be a number of outcomes to an internal affairs investigation including an unfounded complaint, departmental policy failure, employee counseling, written reprimands, suspension without pay and termination of employment. When the investigation is completed you will be notified of the result(s) and action(s) taken.

This form is provided for your assistance; however, you must print, sign, and take or mail this form to the Double Oak Police Department, 320 Waketon Rd., Double Oak, TX 75077. You may also contact us by phone (972) 355-5995 or email police@doubleoak.texas.gov.

Racial Profiling Report | Full

Reporting Date: 01/17/2020

Agency Name: DOUBLE OAK POLICE DEPT.
TCOLE Agency Number: 121225

Chief Administrator: DERRICK W. WATSON

Agency Contact Information:
Phone: (972) 355-5995
Email: police@doubleoak.texas.gov

Mailing Address:
Double Oak Police Department
320 Waketon Rd.
Double Oak, TX 75077

This Agency filed a full report

DOUBLE OAK POLICE DEPT. has adopted a detailed written policy on racial profiling. Our policy:

- 1.) clearly defines acts constituting racial profiling;
- 2.) strictly prohibit peace officers employed by the DOUBLE OAK POLICE DEPT. from engaging in racial profiling;
- 3.) implements a process by which an individual may file a complaint with the DOUBLE OAK POLICE DEPT. if the individual believes that a peace officer employed by the DOUBLE OAK POLICE DEPT. has engaged in racial profiling with respect to the individual;
- 4.) provides public education relating to the agency's complaint process;
- 5.) requires appropriate corrective action to be taken against a peace officer employed by the DOUBLE OAK POLICE DEPT. who, after an investigation, is shown to have engaged in racial profiling in violation of the DOUBLE OAK POLICE DEPT. policy adopted under this article;
- 6.) require collection of information relating to motor vehicle stops in which a citation is issued and to arrests made as a result of those stops, including information relating to:
 - a.) the race or ethnicity of the individual detained;
 - b.) whether a search was conducted and, if so, whether the individual detained consented to the search; and
 - c.) whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual; and
- 7.) require the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision(6) to:
 - a.) the Commission on Law Enforcement; and
 - b.) the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

Executed by: Derrick Watson, Chief

Date: 01/17/2020

Total stops: 3861

Gender

Female	1657
Male	2204

Race / Ethnicity

Black	301
Asian / Pacific Islander	139
Hispanic / Latino	298
White	3106
Alaska Native / American	17

Was race or ethnicity known prior to stop?

Yes	345
No	3516

Reason for stop?

Violation of law	10
Preexisting knowledge	10
Moving traffic violation	3055
Vehicle traffic violation	786

Street address or approximate location of the stop

City street	3380
US highway	0
County road	2
State highway	0
Private property or other	479

Was a search conducted?

Yes	54
No	3807

Reason for Search?

consent	10
contraband	1
probable	35
inventory	4

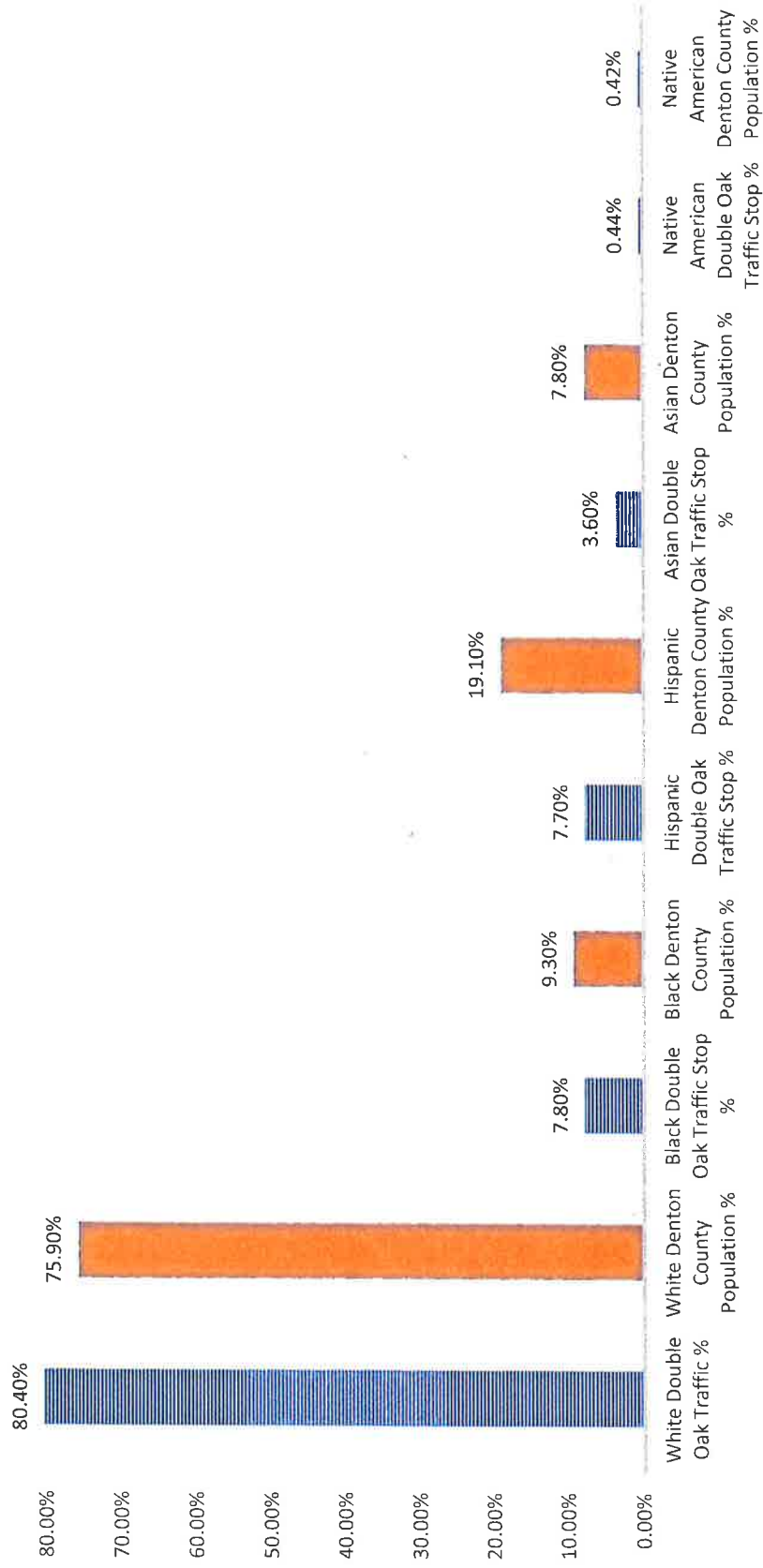
Incident to arrest	4
Was Contraband discovered?	
Yes	33
No	21
Description of contraband	
Drugs	32
Currency	0
Weapons	0
Alcohol	0
Stolen property	0
Other	1
Result of the stop	
Verbal warning	0
Written warning	2252
Citation	1599
Written warning and arrest	2
Citation and arrest	5
Arrest	3
Arrest based on	
Violation of Penal Code	2
Violation of Traffic Law	0
Violation of City Ordinance	0
Outstanding Warrant	9
Was physical force resulting in bodily injury used during stop?	
Yes	0
No	3861

Submitted electronically to the

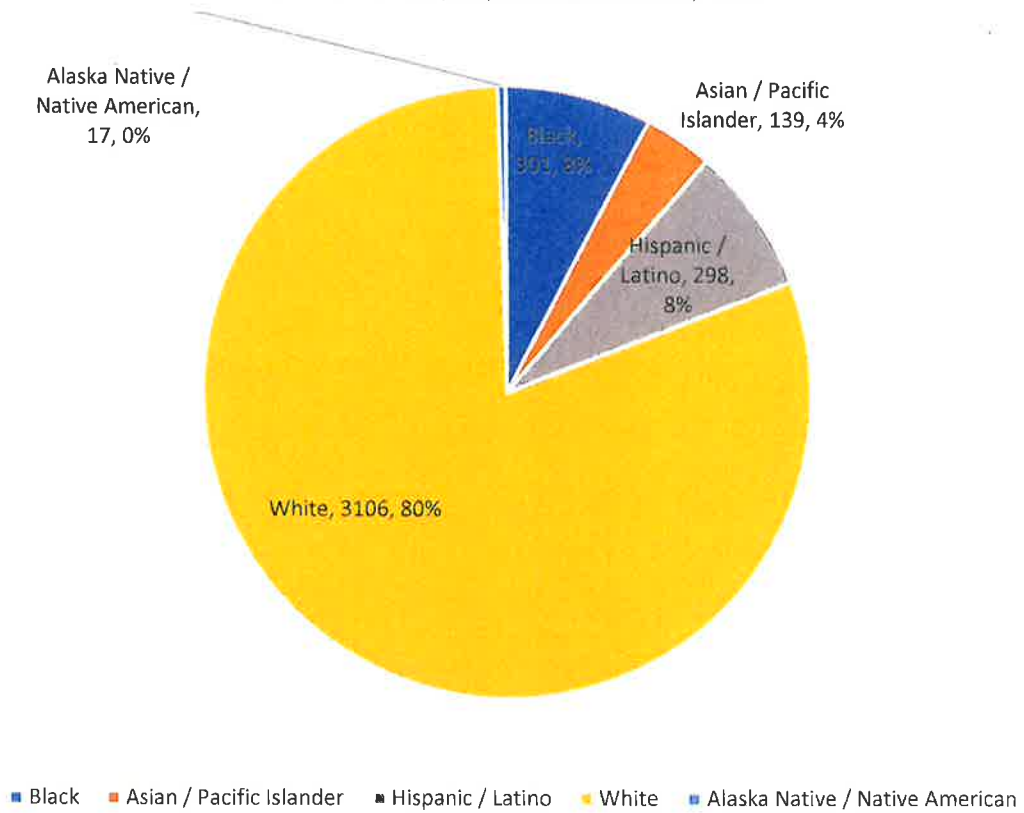


The Texas Commission on Law
Enforcement

DOPD COMPARATIVE ANALYSIS OF VEHICLE STOPS BY RACE / ETHNICITY 2019



DOPD Vehicle Stops by Race and Ethnicity 2019





DOUBLE OAK POLICE

**GENERAL ORDER
NO. 301.008**

**EFFECTIVE DATE:
10-01-2015**

REVISED DATE:

SUBJECT: VEHICLE EQUIPMENT & VEHICLE INSPECTION

I. ASSIGNMENT OF VEHICLE

At the beginning of each shift each officer shall be responsible for the vehicle assigned and the equipment assigned to that vehicle.

- A. Police personnel may be allowed to use departmental vehicles outside the city for official business (i.e. court, training) after obtaining approval from a supervisor and only if there are sufficient vehicles to cover patrol operations.

II. CARE OF VEHICLE

Proper care should be taken to prevent careless or unnecessary wear or damage to the vehicle. Officers will refrain from placing briefcases, or other objects, on the exterior surface of the vehicle to prevent scratching or damage to the paint.

III. INSPECTION OF VEHICLE AND EQUIPMENT

- A. Each officer, including officers using vehicles for court, training, etc., shall conduct an inspection and inventory of the vehicle assigned before starting to work or prior to driving the vehicle. Each officer will assure that the vehicle and its equipment are in proper working order and condition. If an officer is dispatched or responds to an emergency call before he/she can perform the vehicle inspection and equipment check, he/she will do so as soon as practical after clearing the call.
- B. The inspecting officer shall, at a minimum, check the following:
 - 1. Emergency lighting;
 - 2. Radio;
 - 3. Video and audio equipment,
 - 4. Radar unit;
 - 5. Department weapons (shotgun, rifle, less lethal);
 - 6. Contraband or damage to the vehicle;
 - 7. Fingerprint kit;
 - 8. Latex gloves;
 - 9. First aid kit;
 - 10. Traffic cones;
 - 11. Blanket;
 - 12. Flares.
- C. If damage is noted, or if equipment is missing or not in satisfactory working condition, the officer will immediately notify the shift supervisor. If an officer depletes any equipment or supplies which are not replaced by the end of his/her shift, notification of such must be given to the oncoming shift so that the equipment can be replaced.

IV. EQUIPMENT IN VEHICLES

- A. SHOTGUN** -- A shotgun or police carbine will be carried in each patrol vehicle and each officer is to ensure the following:
1. The shotgun will be carried in the shotgun rack bracket provided in each vehicle. The officer shall ensure that the locking bracket is working properly.
 2. As part of the vehicle inspection process, the officer will check the shotgun or carbine to ensure that the chamber is clear and the magazine is fully loaded with rounds of department issued ammunition. The shotgun will be carried with the safety on, the chamber empty and slide forward.
 3. The shotgun shall be removed from the vehicle before the vehicle is taken to any location and left for any time period for repairs or maintenance beyond regularly scheduled preventive maintenance.
 4. If an officer removes a shotgun from a vehicle for storage, a complete check of the shotgun will be performed to insure the shotgun is unloaded. Each officer will unload the shotgun in the area behind the police station. The shotgun will be pointed at the safety barrel in case of an accidental discharge. After the shotgun has been unloaded, it may be carried into the department for storage by a supervisor who will place the shotgun in the designated locker.
 5. At **no** time will a shotgun be loaded inside the department.
 6. Anytime a shotgun is to be taken in or transported through the department, all shotguns will be carried empty with the chamber open, the barrel pointed down, and the safety on.
 7. Each officer will ensure the cleanliness and proper working order of the shotgun assigned.

B. VIDEO / AUDIO EQUIPMENT

1. Each patrol vehicle is equipped with a digital recording system. Each officer is required to check the system at the beginning of the shift to ensure that the recording system is properly working.
2. Each officer, when equipped, with a "body camera" will use it in the same manner as the vehicle camera system
3. Each officer is required to activate the recording equipment on every traffic and pedestrian stop and record the event until the conclusion of that event.
4. Only supervisors or personnel authorized by the Chief of Police will have access to and be responsible for burning of all discs.
5. Recordings will be retained for a minimum of 90 days from the date of the last contact on the disc or recording depending on the digital system in use. In the event that a complaint of racial profiling is filed with the Department, the recording will be retained until the final disposition of the investigation.
6. Recordings will be reviewed at random at a minimum of at least once a month by patrol supervisors and logged.

D. MOBILE DATA TERMINAL AND CJIS SECURITY

1. Definitions

- a. MDT – Mobile Data Terminal. This term includes all computers that have access, via wireless or hardwired network, to TLETS, TCIC, NCIC or any law enforcement database.
- b. Secure location – This term includes the areas of the Double Oak Police Department that are not open to the public that have been properly marked by “Authorized Personnel Only” signs. This term also includes official police vehicles that are locked and / or attended by authorized sworn police personnel.
- c. Non-secure location – This term includes all locations not defined as “secure location” above.
- d. Personal devices – Any removable media, including but not limited to unapproved USB drives, flash drives, external drives, media card readers, personal entertainment device, etc.

2. Procedures

- a. CJIS, TLETS, TCIC and NCIC data shall be accessed ONLY from secure locations, as defined above.
- b. No personal devices shall be connected to the MDT’s without approval from both Information Systems and Communications Managers.
- c. Each person authorized to access MDT data shall receive security awareness training within six months of appointment or employment and thereafter at least every two years, in accordance with CJIS policy, and said training will be documented.
- d. Visitors to secure areas will be escorted by authorized personnel at all times.
- e. When transporting non-law enforcement personnel in police vehicles, officers will close the screen of the MDT or position it in a manner that will prevent unauthorized viewing of MDT data.
- f. Changes in authorized personnel will be immediately reported to the TCIC Training section.
- g. All printouts of CJIS data shall be promptly filed with the corresponding incident records. Otherwise, such printouts should be promptly shredded.
- h. All storage media containing or used for CJIS data that is no longer used shall be secure-formatted using methodology that over-writes all data in three iterations and then the disk shall be physically destroyed.
- i. The Department shall keep a list of all wireless device ID’s and vendor telephone contact numbers so that devices can be promptly disabled, should the need arise.
- j. The local CJIS network equipment room shall be securely locked when not occupied.
- k. All police vehicles containing MDTs shall be securely locked and the MDT screen down when not in use.
- l. All equipment used for processing CJIS data shall have anti-virus software installed and updated daily (or as often as patches and updates are released by the vendor), and the MDT firewall shall be enabled at all times.
- m. It shall be the responsibility of each authorized user to report any violation of this security policy to the Chief of Police. (Refer to sec. 400.005)

EFFECTIVE THIS DATE: October 1, 2015

Derrick Watson

Derrick Watson
Chief of Police

October 1, 2015

Date

Attachment H


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As of July 1, 2019 data.census.gov (https://data.census.gov/cedsci/?intcmp=aff_cedsci_banner) is now the primary way to access Census Bureau data, including the latest releases from the 2018 American Community Survey and 2017 Economic Census and the upcoming 2020 Census and more. American FactFinder will be decommissioned in 2020.

Read more about the Census Bureau's transition to [data.census.gov](https://www.census.gov/data/academy/webinars/2019/transition-data-census.html) (<https://www.census.gov/data/academy/webinars/2019/transition-data-census.html>).

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Enter a state, county, city, town, or zip code:

e.g., Atlanta, GA

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Origins and Language
Poverty
Race and Hispanic Origin
Veterans
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Denton County, Texas

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Description	Measure	Source
Population		
Census 2010 Total Population	662,614	2010 Demographic Profile (/bkmk/table/1.0/en/DEC/10_DP/DPDP1/0500000US48121)
2018 Population Estimate (as of July 1, 2018)	859,064	2018 Population Estimates (/bkmk/table/1.0/en/PEP/2018/PEPANNRES/0500000US48121)
2017 ACS 5-Year Population Estimate	781,321	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Median Age	34.9	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/B01002/0500000US48121)
Number of Companies	63,243	2012 Survey of Business Owners (/bkmk/table/1.0/en/SBO/2012/00CSA01/0500000US48121)
Educational Attainment: Percent high school graduate or higher	92.0%	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/S1501/0500000US48121)
Count of Governments	N/A	2012 Census of Governments
Total housing units	290,621	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/B25001/0500000US48121)
Median Household Income	80,290	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/S1901/0500000US48121)
Foreign Born Population	117,268	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/B05002/0500000US48121)
Individuals below poverty level	8.4%	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP03/0500000US48121)
Race and Hispanic Origin		
White alone	592,740	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Black or African American alone	72,394	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
American Indian and Alaska Native alone	3,278	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Asian alone	61,269	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Native Hawaiian and Other Pacific Islander alone	614	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Some Other Race alone	24,686	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Two or More Races	26,340	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Hispanic or Latino (of any race)	149,286	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
White alone, Not Hispanic or Latino	475,452	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/DP05/0500000US48121)
Veterans	40,774	2013-2017 American Community Survey 5-Year Estimates (/bkmk/table/1.0/en/ACS/17_5YR/B21001/0500000US48121)

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TOWN OF DOUBLE OAK, TEXAS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

SEPTEMBER 30, 2019

TOWN OF DOUBLE OAK

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DENTON, TX 76202-0977

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Town Council
Town of Double Oak, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Double Oak, Texas ("Town"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Double Oak, Texas as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 7 and 13 to the financial statements, in the current fiscal year, the Town adopted new accounting guidance prescribed by GASB Statement No. 75 for its other post-employment benefit (OPEB) plan – a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). Because GASB Statement No. 75 implements new measurement criteria and reporting provisions, significant information has been added to the Government-Wide Statements. The Statement of Net Position discloses the Town's Net OPEB Liability and deferred resource outflows and deferred resource inflows related to the Town's OPEB plan. The Statement of Activities discloses the adjustment to the Town's Beginning Net Position. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 5 through 11 and the Texas Municipal Retirement System Schedules on pages 43 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2019 on our consideration of the Town of Double Oak, Texas's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Double Oak, Texas's internal control over financial reporting and compliance.



Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

December 22, 2019

MANAGEMENT'S DISCUSSION & ANALYSIS

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TOWN OF DOUBLE OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

As management of the Town of Double Oak, we offer readers of the Town of Double Oak's financial statements this narrative overview and analysis of the financial activities of the Town of Double Oak for the year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the Town's basic financial statements.

Financial Highlights

- The assets and deferred outflows of the Town of Double Oak exceeded its liabilities at September 30, 2019 by \$2,713,660. Of this amount, \$1,224,820 may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by \$58,556 during the fiscal year from the results of current year operations. In addition, total net position decreased by \$32,394 from the results of the implementation of GASB 75 related to net OPEB liability during the year.
- As of September 30, 2019, the Town of Double Oak's governmental funds reported combined ending fund balances of \$1,336,249, an increase of \$173,855 in comparison with the beginning of the period. Approximately 98% of this total amount, \$1,306,260, is available for spending at the government's discretion (*committed, assigned or unassigned fund balance*).
- At the end of the current period, the general fund fund balance of \$1,310,034 amounted to 73.4%, or approximately 9 months, of total fiscal year 2019 general fund expenditures. The unassigned general fund balance of \$849,204 amounted to 47.6%, or approximately 6 months, of fiscal year 2019 general fund expenditures.

Overview of the Financial Statements

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

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

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

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

TOWN OF DOUBLE OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

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

- **Governmental activities.** All of the Town's basic services are reported here, including the police, fire, community development, public works, park services, municipal court, and general administration. Property taxes, sales taxes, and franchise fees finance most of these activities.
- **Business-type activities.** The Town may charge a fee to customers to help it cover all or most of the cost of certain services it provides. The Town had no business-type activities during the current period.

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

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

The Town of Double Oak maintains eleven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and ten special revenue funds.

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

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

TOWN OF DOUBLE OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

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

Government-wide Financial Analysis

The Town's combined net position was \$2,713,660 as of September 30, 2019. The Town implemented GASB Statement No. 34, *Basic Financial Statement – and Management's Discussion and Analysis – for State and Local Governments*, in a prior fiscal year. The following analysis presents both current and prior year data and discusses significant changes in the accounts. This analysis focuses on the net position (Table 1) and general revenues (Table 2) and changes in net position (Table 3) of the Town's governmental activities.

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

Table 1
Net Position

	Governmental Activities		
	2019	2018	Change
Current and other assets	\$ 1,364,327	\$ 1,206,163	\$ 158,164
Capital assets	1,469,681	1,659,471	(189,790)
Total assets	2,834,008	2,865,634	(31,626)
Deferred outflows of resources	104,068	56,559	47,509
Long-term liabilities	148,537	39,669	108,868
Other liabilities	19,182	34,462	(15,280)
Total liabilities	167,719	74,131	93,588
Deferred inflows of resources	56,697	43,452	13,245
Net position:			
Net investment in capital assets	1,469,681	1,659,471	(189,790)
Restricted for:			
Court security and technology	18,144	23,999	(5,855)
Police department	1,015	1,392	(377)
Unrestricted	1,224,820	1,119,748	105,072
Total net position	\$ 2,713,660	\$ 2,804,610	\$ (90,950)

TOWN OF DOUBLE, OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

Governmental Activities. The Town's general revenues for governmental activities for the years ended September 30, 2018 and 2019 are detailed below (Table 2).

Table 2
General Revenues

	<u>2019</u>	<u>2018</u>
Property taxes	\$ 1,107,497	\$ 1,055,959
Sales taxes	369,699	330,092
Franchise taxes	223,306	203,124
Investment earnings	10,315	7,098
Miscellaneous	432	1,070
	<u>\$ 1,711,249</u>	<u>\$ 1,597,343</u>

The following table provides a summary of the Town's operations for the years ended September 30, 2018 and 2019.

Table 3
Changes in Net Position

		<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 260,805	\$ 243,340	\$ 17,465
Operating grants and contributions	1,082	2,085	(1,003)
General revenues:			
Property taxes	1,107,497	1,055,959	51,538
Sales taxes	369,699	330,092	39,607
Franchise taxes	223,306	203,124	20,182
Interest earnings	10,315	7,098	3,217
Other	432	1,070	(638)
	<u>1,973,136</u>	<u>1,842,768</u>	<u>130,368</u>
Expenses:			
Administration	380,194	296,401	83,793
Public works	81,214	143,163	(61,949)
Streets and drainage	426,978	283,324	143,654
Police services	898,113	882,637	15,476
Municipal court	107,606	76,904	30,702
Volunteer fire department/ambulance	143,862	138,196	5,666
	<u>2,037,967</u>	<u>1,820,625</u>	<u>217,342</u>
Gain on sale of assets	6,275	5,300	975
Change in net position	(58,556)	27,443	(85,999)
Net position – October 1 (beginning)	2,804,610	2,777,167	27,443
Prior period adjustment	(32,394)	-	(32,394)
Net position – September 30 (ending)	<u>\$ 2,713,660</u>	<u>\$ 2,804,610</u>	<u>\$ (90,950)</u>

TOWN OF DOUBLE OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

Financial Analysis of the Government's Funds

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

As of the end of the current period, the Town's governmental funds reported combined ending fund balances of \$1,336,249, an increase of \$173,855 in comparison with the beginning of the period. Approximately 98 percent of this total amount (\$1,306,260) constitutes committed, assigned or unassigned fund balance, which is available for spending at the Town's discretion. The remainder of fund balance is not available for spending at the Town's discretion because it has already been spent on prepaid costs (\$10,830) or is restricted for spending on court security and technology costs (\$18,144) or the police department (\$1,015).

The general fund is the chief operating fund of the Town. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 47.6 percent of total general fund expenditures, while total fund balance represents 73.4 percent of that same amount.

General Fund Budgetary Highlights

During the current year, the Town Council of the Town of Double Oak amended the original budget once during the year.

The original budget reflected that the activity for the year would result in no change in available fund balance. The available fund balance for the general fund actually increased in the amount of \$179,300. Increases in most types of revenue contributed to the favorable outcome.

Capital Asset and Debt Administration

Capital Assets. The Town's investment in capital assets for its governmental activities as of September 30, 2019, amount to \$1,469,681 (net of accumulated depreciation). This amount represents a net decrease of \$189,790, or 11.4 percent, below the beginning of the period. The investment in capital assets includes land, buildings, equipment, vehicles and roads.

The capital asset additions during the current year consisted primarily of computer purchases.

TOWN OF DOUBLE OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

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

	Governmental Activities
Land	\$ 20,000
Buildings	322,656
Furniture and Equipment	133,067
Streets and Roads	993,958
Totals	<u>\$ 1,469,681</u>

Additional information on the Town's capital assets can be found in Note 5 of this report.

Long-term Debt. At the end of the current period, the Town's only long-term debt was accrued compensated absences of \$24,760. No new debt was incurred during the year.

The Town's total debt increased by \$801 during the current period. Additional information on the Town's long-term debt can be found in Note 6 of this report.

Economic Factors and Next Year's Budgets and Rates

The Town finished with a budget surplus for Fiscal Year 2019, after starting with a balanced budget the Town ended the year with an increase of \$179,300 to the general fund fund balance. During the 2018-2019 fiscal year, the Town of Double Oak kept a tax rate of \$0.2300/\$100.

Notable items that occurred in the Town during 2018-2019:

- The long-time Town secretary retired. The council advertised the position and after thorough vetting, unanimously appointed Eileen Kennedy as Town secretary. Eileen brings tremendous knowledge, leadership and skills for the betterment of the Town. Assistant Town Secretary Lynn Jones and Administrative Clerk Brian Shults round out the Town administrative staff.
- Town Council approved significant renovations to Town Hall. Items that have been completed include paint throughout the entire building, new carpet in the council room, administrative offices and police department. All of the interior lighting has been replaced and most outside lighting as well.
- Police Chief Watson and Captain Rivas provide excellent leadership in our police department and for our officers.
- Fire Chief Whisenhunt and Assistant Chief Heimerdinger and members of our DOVFD continue to grow the volunteer department and focus on improving training.
- The Town of Double Oak is very fortunate to have outstanding employees. Town Council approved for fiscal year 2019-2020 to increase TMRS to the maximum contribution level of 7% with a 2:1 match.
- The Town funded the asphalt paving of Cedarcrest Lane and plans to pave another asphalt street in the next fiscal year.
- The Town and partners hope to bid out Waketon Road during 2020 and begin its improvements and reconstruction.

TOWN OF DOUBLE OAK, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2019

The Town is nearly built out and realize 1-2 new home builds a year. On the commercial side, our newest business Old Town Meat Market opened up. A new strip shopping center is currently under construction for businesses yet to be named. The Town hopes that some of these businesses will produce sales tax revenue.

The Town Council approved a balanced budget for the 2019-2020 fiscal year. The tax rate for the upcoming year remains at \$0.2300/\$100, one of the lowest in Denton County.

A couple of highlights for the upcoming fiscal year budget:

- Purchase of a new police vehicle
- Asphalt paving for another street
- Completion of the Town Hall renovations

Fiscal year 2019 marked a very positive year for the Town. That said, the Town Council will keep a close watch on the ever-changing local and national economic conditions, as well as actions by the Texas State legislature that may affect property tax valuations in the future.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Town of Double Oak, 320 Waketon Road, Double Oak, Texas, 75077.

BASIC FINANCIAL STATEMENTS

TOWN OF DOUBLE OAK, TEXAS

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 1,272,979
Receivables (net of allowance for uncollectibles):	
Due from Denton County	11,823
Property taxes	8,896
Sales taxes	28,655
Interest	478
Other	28,666
Deposits	2,000
Prepaid Costs	10,830
Capital Assets:	
Land	20,000
Buildings, net	322,656
Furniture and Equipment, net	133,067
Streets and Roads, net	993,958
Total Assets	<u>2,834,008</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow Related to Pensions	103,118
Deferred Outflow Related to OPEB	950
Total Deferred Outflows of Resources	<u>104,068</u>
LIABILITIES	
Accounts Payable	4,561
Accrued Payroll	14,621
Noncurrent Liabilities:	
Compensated Absences	24,760
Net Pension Liability	88,947
Net OPEB Liability	34,830
Total Liabilities	<u>167,719</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflow Related to Pensions	55,113
Deferred Inflow Related to OPEB	1,584
Total Deferred Inflows of Resources	<u>56,697</u>
NET POSITION	
Net Investment in Capital Assets	1,469,681
Restricted for:	
Court Security and Technology	18,144
Police Department	1,015
Unrestricted Net Position	<u>1,224,820</u>
Total Net Position	<u>\$ 2,713,660</u>

The accompanying notes are an integral part of this statement.

TOWN OF DOUBLE OAK, TEXAS

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
GOVERNMENTAL ACTIVITIES:			
Administration	\$ 380,194	\$ 1,604	\$ -
Public Works	81,214	79,778	-
Street and Drainage	426,978	-	-
Police Services	898,113	71,817	1,082
Municipal Court	107,606	107,606	-
Volunteer Fire Department/Ambulance	143,862	-	-
Total Governmental Activities	<u>2,037,967</u>	<u>260,805</u>	<u>1,082</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 2,037,967</u>	<u>\$ 260,805</u>	<u>\$ 1,082</u>

GENERAL REVENUES:

Taxes:

Property taxes

Sales taxes

Franchise taxes

Investment earnings

Gain on sale of assets

Miscellaneous

Total General Revenues

Change in Net Position

NET POSITION, October 1 (beginning)

Prior period adjustment - required by GASB 75

NET POSITION, September 30 (ending)

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Change in Net Position

Governmental
Activities

\$ (378,590)
(1,436)
(426,978)
(825,214)
-
(143,862)
(1,776,080)

(1,776,080)

1,107,497
369,699
223,306
10,315
6,275
432

1,717,524

(58,556)

2,804,610
(32,394)
\$ 2,713,660

TOWN OF DOUBLE OAK, TEXAS

**BALANCE SHEET – GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and Investments	\$ 1,272,311	\$ 668	\$ 1,272,979
Receivables (net of allowances for uncollectibles):			
Due from Denton County	11,823	-	11,823
Property Taxes	8,896	-	8,896
Sales Taxes	28,655	-	28,655
Interest	478	-	478
Other	28,666	-	28,666
Due from Other Funds	-	25,547	25,547
Deposits	2,000	-	2,000
Prepaid Costs	10,830	-	10,830
 Total Assets	 <u>\$ 1,363,659</u>	 <u>\$ 26,215</u>	 <u>\$ 1,389,874</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND EQUITY			
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 4,561	\$ -	\$ 4,561
Accrued Payroll	14,621	-	14,621
Due to Other Funds	25,547	-	25,547
Total Current Liabilities	<u>44,729</u>	<u>-</u>	<u>44,729</u>
 Deferred Inflows:			
Unavailable Revenue-Property Taxes	8,896	-	8,896
Total Deferred Inflows	<u>8,896</u>	<u>-</u>	<u>8,896</u>
 Fund Equity:			
Nonspendable Fund Balance:			
Prepaid Costs	10,830	-	10,830
Restricted Fund Balance:			
Court Security and Technology	-	18,144	18,144
Police Department	-	1,015	1,015
Committed Fund Balance:			
Road Contingencies	150,000	-	150,000
Streets and Drainage	200,000	-	200,000
General Contingencies	100,000	-	100,000
Other Purposes	-	7,056	7,056
Unassigned Fund Balance	849,204	-	849,204
Total Fund Equity	<u>1,310,034</u>	<u>26,215</u>	<u>1,336,249</u>
 Total Liabilities, Deferred Inflows and Fund Equity	 <u>\$ 1,363,659</u>	 <u>\$ 26,215</u>	 <u>\$ 1,389,874</u>

The accompanying notes are an integral part of this statement.

TOWN OF DOUBLE OAK, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

Total Fund Balances – Governmental Funds	\$ 1,336,249
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements.	3,598,714
Accumulated depreciation is not reported in the fund financial statements.	(2,129,033)
Compensated absences are not reported in the fund financial statements.	(24,760)
Property tax revenue reported as unavailable revenues in the fund financial statements was recognized as revenue in the government-wide financial statements.	8,896
Included in the items related to debt is the recognition of the Town's net TMRS pension liability required by GASB 68 in the amount of \$88,947, a Deferred Resource Outflow related to pensions in the amount of \$103,118, and a Deferred Resource Inflow related to pensions in the amount of \$55,113. This amounted to a decrease in Net Position in the amount of \$40,942.	(40,942)
Included in the items related to debt is the recognition of the Town's net TMRS OPEB liability required by GASB 75 in the amount of \$34,830, a Deferred Resource Outflow related to OPEB in the amount of \$950, and a Deferred Resource Inflow related to OPEB in the amount of \$1,584. This amounted to a decrease in Net Position in the amount of \$35,464.	<u>(35,464)</u>
Net Position of Governmental Activities	<u>\$ 2,713,660</u>

The accompanying notes are an integral part of this statement.

TOWN OF DOUBLE OAK, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Special Revenue Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 1,700,913	\$ -	\$ 1,700,913
Fines and forfeitures	165,536	13,887	179,423
Licenses and permits	60,147	-	60,147
Donations and grants	-	1,082	1,082
Charges for services	19,039	-	19,039
Interest	10,309	6	10,315
Other revenue	2,628	-	2,628
Total Revenues	<u>1,958,572</u>	<u>14,975</u>	<u>1,973,547</u>
Expenditures:			
Administrative	364,671	-	364,671
Public works	80,652	270	80,922
Streets and drainage	265,506	-	265,506
Police services	802,293	6,747	809,040
Municipal court	92,489	14,362	106,851
Volunteer fire department/ambulance	143,862	-	143,862
Capital outlay	35,115	-	35,115
Total Expenditures	<u>1,784,588</u>	<u>21,379</u>	<u>1,805,967</u>
Excess of Revenues over Expenditures	<u>173,984</u>	<u>(6,404)</u>	<u>167,580</u>
Other Financing Sources (Uses):			
Transfers in	-	959	959
Transfers out	(959)	-	(959)
Sale of Assets	6,275	-	6,275
Total Other Financing Sources (Uses)	<u>5,316</u>	<u>959</u>	<u>6,275</u>
Net Change in Fund Balance	179,300	(5,445)	173,855
Fund Balance – October 1 (beginning)	<u>1,130,734</u>	<u>31,660</u>	<u>1,162,394</u>
Fund Balance – September 30 (ending)	<u><u>\$ 1,310,034</u></u>	<u><u>\$ 26,215</u></u>	<u><u>\$ 1,336,249</u></u>

The accompanying notes are an integral part of this statement.

TOWN OF DOUBLE OAK, TEXAS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Total Net Change in Fund Balances – Governmental Funds	\$173,855
Current year capital outlay is shown as an expenditure in the fund financial statements but are shown as capital assets in the government-wide financial statements.	35,115
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position in the government-wide financial statements.	(224,905)
Revenues from property taxes are shown as unavailable in the fund financial statements until they are considered available to finance current expenditures, but such revenues are recognized when assessed, net of an allowance for uncollectable amounts, in the government-wide financial statements.	(411)
Current year compensated absences earned but not used is not recorded in the fund financial statements, but is shown as an increase in long-term debt in the government-wide financial statements.	(801)
The implementation of GASB 68 required that certain expenditures be de-expended and recorded as deferred resource outflows. The contributions made after the measurement date of 12/31/18 caused net position to increase in the amount of \$34,215. Contributions made before the measurement date but during the 2019 FY were also de-expended and recorded as a reduction in the net pension liability for the Town. This also caused an increase in net position in the amount of \$8,432. These contributions were replaced with the Town's pension expense for the year of \$80,986, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by \$38,339.	(38,339)
The implementation of GASB 75 required that certain expenditures be de-expended and recorded as deferred resource outflows. The contributions made after the measurement date of 12/31/18 caused net position to increase in the amount of \$950. Contributions made before the measurement date but during the 2019 FY were also de-expended and recorded as a reduction in the net position liability for the Town. This also caused an increase in net position in the amount of \$449. These contributions were replaced with the Town's OPEB expense for the year of \$4,469, which caused a decrease in the change in net position. The impact of all of these is to decrease net position by \$3,070.	<u>(3,070)</u>
Change in Net Position of Governmental Activities	<u>\$ (58,556)</u>

The accompanying notes are an integral part of this statement.

TOWN OF DOUBLE OAK, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (GAAP BASIS)</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 1,630,500	\$ 1,630,500	\$ 1,700,913	\$ 70,413
Fines and forfeitures	120,000	120,000	165,536	45,536
Licenses and permits	26,180	26,180	60,147	33,967
Charges for services	24,000	24,000	19,039	(4,961)
Interest	5,100	5,100	10,309	5,209
Other revenue	2,050	2,050	2,628	578
Total Revenues	<u>1,807,830</u>	<u>1,807,830</u>	<u>1,958,572</u>	<u>150,742</u>
Expenditures:				
Administrative	400,514	380,004	364,671	15,333
Public works	155,373	82,752	80,652	2,100
Street and drainage	166,000	274,926	265,506	9,420
Police services	849,947	834,836	802,293	32,543
Municipal court	94,013	93,329	92,489	840
Volunteer fire department/ambulance	141,983	141,983	143,862	(1,879)
Capital outlay	-	-	35,115	(35,115)
Total Expenditures	<u>1,807,830</u>	<u>1,807,830</u>	<u>1,784,588</u>	<u>23,242</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>173,984</u>	<u>173,984</u>
Other Resources:				
Sale of Assets	-	-	(959)	(959)
Transfers in (out)	-	-	6,275	6,275
Total other Resources	<u>-</u>	<u>-</u>	<u>5,316</u>	<u>5,316</u>
Net Change in Fund Balance	-	-	179,300	179,300
Fund Balance – October 1 (Beginning)	<u>1,130,734</u>	<u>1,130,734</u>	<u>1,130,734</u>	<u>-</u>
Fund Balance – September 30 (Ending)	<u>\$ 1,130,734</u>	<u>\$ 1,130,734</u>	<u>\$ 1,310,034</u>	<u>\$ 179,300</u>

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

A. Reporting Entity

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

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

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

The Town had no component units at September 30, 2019.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

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

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

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Town. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first when appropriate, then unrestricted resources as they are needed.

The Town reports the following major governmental funds:

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

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

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

D. Cash and Investments

The Town's cash consists of cash on hand and demand deposits. The Town's investments consists entirely of bank certificates of deposit.

E. Receivable and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the period are referred to as "due to/from other funds" or "advances to/from other funds." The Town's only interfund activity consists of short-terms loans due to the fact that checking account balances for many governmental funds are pooled into one demand account.

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

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

F. Property Taxes

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

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

For fiscal year 2019, the assessed values were established at 100% of estimated market value. The assessed value for the roll of January 1, 2018, upon which the fiscal year 2019 levy was based, was \$479,315,652. The tax rate to finance general governmental services and road maintenance for the year ended September 30, 2019, was \$0.23 per \$100.

G. Prepaid Items

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

H. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., streets, roads, sidewalks and similar items), are reported in the governmental activities column in the government-wide financial statements. The Town defines capital assets as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the time received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

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

<u>Estimated Category</u>	<u>Life</u>
Buildings	40 years
Street infrastructure	15 years
Machinery and equipment	7-10 years
Vehicles	7 years

I. Compensated Absences

It is the Town's policy to permit employees to accumulate certain earned but unused vacation and sick pay benefits. When an employee separates from service with the City, the employee is entitled to receive pay for up to 160 hours of earned but unused vacation pay but no unused sick pay. Earned but unused vacation pay is accrued when incurred in the government-wide financial statements.

J. Estimates

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

K. Net Position

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

L. Budgets and Budgetary Accounting

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

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

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

The budget for the general fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget is amended at times during the year by the Town Council. Such amendments are reflected in the official minutes of the Council. There was one budget amendment approved by the Town Council during the year ended September 30, 2019.

2. FUND BALANCE

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

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

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Town has classified prepaid items as being nonspendable as these items are not expected to be converted to cash.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Court security and technology fees are being restricted because their use is restricted pursuant to the regulations that allow the collection of those fees. Child safety fees and state LEOSE training fees are being restricted because their use is restricted by law in a similar manner to these specific purposes.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Town Council. The Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This can also be done through adoption and amendment of the budget. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council has committed resources as of September 30, 2019 for road contingencies, streets and drainage and general contingencies.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

- **Assigned:** This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Council or through the Council delegating this responsibility to other individuals in the Town. Under the Town's adopted policy, only the Council may assign amounts for specific purposes. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. The Town has not assigned fund balance as of September 30, 2019.
- **Unassigned:** This classification includes all amounts not included in other spendable classifications, including the residual fund balance for the General Fund.

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

During the current fiscal period, the Council adopted a fund balance policy that expresses an intent to maintain a level of assigned and unassigned fund balance in the general fund equal to 55 to 75 percent of the fund's operating expenditures.

Beginning fund balances for the Town's governmental funds have been restated to reflect the above classifications. The details of the fund balances are included in the Governmental Funds Balance Sheet (page 18) and are described below:

General Fund

The General Fund has unassigned fund balance of \$849,204 at September 30, 2019. Prepaid expenditures of \$10,830 are considered nonspendable fund balance. The Council has committed \$450,000 of fund balance resources toward future road contingencies, streets and drainage, and general contingencies.

Special Revenue Funds

The fund balances of the Court Technology Fund and Court Security Fund (totaling \$18,144) are shown as restricted for those purposes. The fund balances of the LEOSE Training Fund, Drug Seizure Fund and Police Grant Fund (totaling \$1,015) are shown as restricted for those purposes also. The fund balances of the DOVFD Golf Tournament and Sewer System Maintenance Fund (totaling \$7,056) are shown as committed due to Town policy committing those funds to those activities.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

3. DEPOSITS AND INVESTMENTS

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

1. Cash Deposits:

At September 30, 2019, the carrying amount of the Town's deposits checking accounts and interest-bearing savings accounts was \$832,023 and the bank balance was \$977,831. The Town's cash deposits at September 30, 2019 were entirely covered by FDIC insurance or by pledged collateral held by the Town's agent bank in the Town's name.

2. Investments:

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

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

- a. **Custodial Credit Risk – Deposits:** In the case of deposits, this is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. As of September 30, 2019, the Town's cash balances totaled \$977,831. This entire amount was either collateralized with securities held by the Town's financial institution's agent in the Town's name or covered by FDIC insurance. Thus, the Town's deposits are not exposed to custodial credit risk.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

- b. Custodial Credit Risk – Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2019, the Town's only investment were bank certificates of deposit. The Town is not exposed to custodial credit risk for its certificates of deposit as they are collateralized with securities held by the financial institution's agent.
- c. Credit Risk: This is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation. The rating of securities by nationally recognized rating agencies is designed to give an indication of credit risk. The Town's investments are unrated.
- d. Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town manages its exposure to declines in fair values by limiting the term of its certificate of deposit purchase and renewals to six months.
- e. Foreign Currency Risk: This is the risk that exchange rates will adversely affect the fair value of an investment. At September 30, 2019, the Town was not exposed to foreign currency risk.
- f. Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of the Town's investment in a single issuer (i.e., lack of diversification). Concentration risk is defined as positions of 5 percent or more in the securities of a single issuer. At September 30, 2019, the Town held 47.55% of its total investments in certificate of deposit at DATCU and 52.45% in certificates of deposit at Independent Bank, Denton, Texas.

The Town's investments at September 30, 2019 are shown below:

Name	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposit – Independent Bank	\$ 231,023	\$ 231,023
Certificate of Deposit – DATCU	<u>209,436</u>	<u>209,436</u>
Total	<u>\$ 440,459</u>	<u>\$ 440,459</u>

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

4. RECEIVABLES

Government-wide receivables as of September 30, 2019, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Total
Receivables:		
Denton County - Waketon Rd.	\$ 11,823	\$ 11,823
Property taxes	8,896	8,896
Sales taxes	28,655	28,655
Franchise taxes	10,763	10,763
Engineering reimbursements	13,809	13,809
Sewage service	3,627	3,627
Employees	467	467
Interest	478	478
Gross Receivables	78,518	78,518
Less: Uncollectible allowance	-	-
Net Total Receivables	<u>\$ 78,518</u>	<u>\$ 78,518</u>

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

5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 20,000	\$ -	\$ -	\$ 20,000
Total capital assets, not being depreciated	20,000	-	-	20,000
Capital assets, being depreciated:				
Buildings and Improvements	569,434	-	-	569,434
Street and Road Infrastructure	2,550,798	-	-	2,550,798
Furniture, Equipment and Vehicles	452,664	35,115	(29,297)	458,482
Total capital assets, being depreciated	3,572,896	35,115	(29,297)	3,578,714
Less accumulated depreciation for:				
Buildings and Improvements	(231,067)	(15,711)	-	(246,778)
Street and Road Infrastructure	(1,395,368)	(161,472)	-	(1,556,840)
Furniture, Equipment and Vehicles	(306,990)	(47,722)	29,297	(325,415)
Total accumulated depreciation	(1,933,425)	(224,905)	29,297	(2,129,033)
Total capital assets, being depreciated, net	1,639,471	(189,790)	-	1,449,681
Governmental activities capital assets, net	<u>\$ 1,659,471</u>	<u>\$ (189,790)</u>	<u>\$ -</u>	<u>\$ 1,469,681</u>

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

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

Governmental Activities:	
Administration	\$ 15,523
Public Works	292
Streets and Drainage	161,472
Police Services	46,863
Municipal Court	<u>755</u>
Total depreciation expense – Governmental activities	<u>\$ 224,905</u>

6. LONG TERM DEBT

Long term debt of the Town at the end of the year consists of compensated absences. All long-term debt represents transactions in the Town's governmental activities.

The following is a summary of the changes in the Town's Long-term Debt for the year ended September 30, 2019:

Description	Amounts Outstanding 10/01/18	Additions	Retired	Amounts Outstanding 09/30/19	Due Within One Year
Compensated Absences	<u>\$ 23,959</u>	<u>\$ 23,794</u>	<u>\$ 22,993</u>	<u>\$ 24,760</u>	<u>\$ -</u>
Total Long-Term Debt	<u>\$ 23,959</u>	<u>\$ 23,794</u>	<u>\$ 22,993</u>	<u>\$ 24,760</u>	<u>\$ -</u>

The retirement of all of the Town's long-term debt is provided by financial resources of the General Fund.

7. DEFINED BENEFIT PENSION PLANS

Plan Description

The Town of Double Oak participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

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

Benefits Provided

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

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

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

	Plan Year 2018	Plan Year 2019
Employee deposit rate	5.0%	6.0%
Employer deposit rate	6.07%	6.04%
Matching ratio (Town to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5,0/20	60/5,0/20
Updated Service Credit	0%,	0%,
Annuity Increase (to retirees)	0% of CPI	0% of CPI

Employees covered by benefit terms.

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	3
Inactive employees entitled to buy not yet receiving benefits	7
Active employees	<u>11</u>
	21

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the town matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the town. Under the state law governing TMRS, the contribution rate for each town is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

Employees for the Town of Double Oak were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the Town of Double Oak were 6.04% and 6.84% in calendar years 2018 and 2019, respectively. The town's contributions to TMRS for the year ended September 30, 2019 were \$44,471, and were equal to the required contributions.

Net Pension Liability

The town's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. For towns such as the Town of Double Oak with fewer than twenty employees, more conservative methods and assumptions are used. First, lower termination rates are used, with maximum multipliers of 75% for employers with less than 6 members, 85% for employers with 6 to 10 members, and 100% for employers with 11 to 15 members. There is also a load on the life expectancy for employers with less than 15 active members, such as the Town of Double Oak. The life expectancy is loaded by decreasing the mortality rates by 1% for every active member less than 15. For underfunded plans, the maximum amortization period for amortizing gains and losses is decreased from current levels by 1 year for each active member less than the 20 member threshold. Once the plan is overfunded, the amortization period reverts back to the standard amortization period. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 through December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of arithmetic real rates of return for each major asset class in fiscal year 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Portfolio Real Rate of Return*
Domestic Equity	17.5%	4.30%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.39%
Real Return	10.0%	3.78%
Real Estate	10.0%	4.44%
Absolute Return	10.0%	3.56%
Private Equity	5.0%	7.75%
Total	100.0%	

Discount Rate

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

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2017	\$739,483	\$723,773	\$ 15,710
Changes for the year:			
Service Cost	87,379	-	87,379
Interest	53,767	-	53,767
Change in benefit terms	14,841	-	14,841
Difference between expected and actual experience	(26,181)	-	(26,181)
Changes of assumptions	-	-	-
Contributions – employer	-	42,230	(42,230)
Contributions – employee	-	36,469	(36,469)
Net investment income (loss)	-	(21,689)	21,689
Benefit payments, including refunds of employee contributions	(2,921)	(2,921)	-
Administrative expense	-	(419)	419
Other changes	-	(22)	22
Net changes	\$126,885	\$ 53,648	\$ 73,237
Balance at 12/31/2018	\$866,368	\$777,421	\$ 88,947

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

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Town's net pension liability (asset)	\$210,900	\$88,947	\$(12,524)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

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

For the year ended September 30, 2019, the Town recognized pension expense of \$80,986.

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

At September 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 2,275	\$30,783
Changes in actuarial assumptions	4,313	-
Difference between projected and actual investment earnings	62,315	24,330
Contributions subsequent to the measurement date	34,215	-
Total	\$103,118	\$55,113

\$34,215 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2020	\$ 8,910
2021	2,709
2022	(384)
2023	8,322
2024	(4,582)
Thereafter	(1,185)

8. OTHER POST EMPLOYMENT BENEFITS

Plan Description

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

Benefits Provided

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other postemployment benefit (OPEB) and is a fixed amount of \$7,500. As the SDBF covers both active and retiree employees, with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan. Texas Local Government Code Section 177.001 assigns the authority to establish and amend benefit provisions to the Town Council. At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	2
Active employees	11
Total	18

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

Contributions

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

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

	<u>2019</u>
Employer rate	0.19%
Employer contributions	\$ 1,386

Actuarial Assumptions

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5%
Salary increases	3.50% to 10.5%, including inflation
Discount rate	3.71%

Mortality rates for service retirees were based on the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Mortality rates for disabled retirees were based on the RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% with a three-year set-forward for both males and females. The rates are projected on a fully generational basis with scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2018 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014.

The SDBF program is treated as an unfunded OPEB plan because the SDBF trust covers both actives and retirees and the assets are not segregated for these groups. A discount rate of 3.71% was based on the 20-Year Municipal GO AA Index as of December 31, 2018.

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

At September 30, 2019, the Town reported a total OPEB liability of \$34,830 measured at December 31, 2018. For the year ended September 30, 2019, the Town recognized OPEB expense of \$4,469.

TOWN OF DOUBLE OAK, TEXAS

**NOTES TO THE BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

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

Changes in the total OPEB liability for the measurement year ended December 31, 2018 are as follows:

Changes in Total OPEB Liability	Total OPEB <u>Liability</u>
Balance at December 31, 2017	\$36,167
Changes for the year:	
Service cost	1,823
Interest on total OPEB liability	1,224
Changes of benefit terms	-
Effect of economic/demographic experience	(1,679)
Effect of assumption changes or inputs	(2,486)
Benefit payments*	(219)
Balance as of December 31, 2018	<u>\$34,830</u>

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

Discount Rate Sensitivity Analysis

The following presents the total OPEB liability of the Town, calculated using the discount rate of 3.71%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.71%) or 1 percentage point higher (4.71%) than the current rate.

	1% Decrease in Discount Rate (2.71%)	Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
Total OPEB liability	\$41,472	\$34,830	\$29,818

At December 31, 2018, the Town reported its deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$1,425
Changes in actuarial assumptions	-	159
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	950	-
Total	\$ 950	\$1,584

TOWN OF DOUBLE OAK, TEXAS

NOTES TO THE BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2019

Deferred outflows of resources related to OPEB resulting from contribution subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ended September 30, 2020 in the amount of \$950. The other net amounts of the employer's balances of deferred outflows and inflows of resources related to OPEB, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Year ended September 30:	
2020	\$ (207)
2021	(207)
2022	(207)
2023	(207)
2024	(371)
Thereafter	(385)

9. LITIGATION AND CONTINGENCIES

The Town participates in some state and Federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required and the collectability of any related receivable at September 30, 2019 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

10. RISK MANAGEMENT

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

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

11. SUBSEQUENT EVENTS

Management has reviewed events subsequent to September 30, 2019 through December 22, 2019, which is the date the financial statements were available to be issued. No subsequent events were identified that were required to be recorded or disclosed in the financial statements.

12. INTERFUND BALANCES

Interfund balances at September 30, 2019 consisted of the following receivables and payable:

TOWN OF DOUBLE OAK, TEXAS

**NOTES TO THE BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

<u>General Fund</u>	<u>Advances from Other Funds</u>	<u>Advances to Other Funds</u>
Special Revenue Funds:		
Court Technology Fund	\$ 6,271	\$ -
Court Security Fund	11,873	-
DOVFD Golf Tournament	45	-
Police Grants Fund	347	-
Sewer System Maintenance	7,011	-
<u>Special Revenue Fund</u>		
General Fund	-	25,547
Total	<u>\$ 25,547</u>	<u>\$ 25,547</u>

All of the above interfund balances are short-term loans due to the fact that checking account balances for many governmental funds are pooled into one demand account. There were no interfund transfers during the year.

13. FAIR VALUE MEASUREMENTS

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

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

Based on the above hierarchy, the fair value of the Town's investments in certificates of deposit was determined based on Level 2 inputs.

14. PRIOR PERIOD ADJUSTMENT

In fiscal year 2019, the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions (OPEB)*. As a result, the beginning net position of the Town's governmental activities has been restated on the Statement of Activities to reflect the net OPEB liability and deferred outflows of resources relating to TMRS contributions made after the prior measurement date of the plan. The following illustrates the effect of the prior period adjustment:

Beginning Net Position – As Originally Presented	\$2,804,610
Restatement due to:	
Net OPEB liability (measurement date as of December 31, 2017)	(36,167)
Deferred Outflows:	
Town contributions made to TMRS during the fiscal year	3,773
Beginning Net Position – As Restated	<u>\$2,772,216</u>

REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF DOUBLE OAK, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM YEAR ENDED SEPTEMBER 30, 2019

	2015	2016	2017	2018	2019
Total Pension Liability					
Service Cost	\$ 57,538	\$ 65,063	\$ 70,273	\$ 72,619	\$ 87,379
Interest (on the Total Pension Liability)	27,462	33,075	38,903	44,739	53,767
Changes of benefit terms	-	-	-	-	14,841
Difference between expected and actual experience	4,776	3,416	(12,172)	(2,909)	(26,181)
Change of assumptions	-	12,901	-	-	-
Benefit payments, including refunds of employee contributions	(20,814)	(5,906)	(20,517)	(2,921)	(2,921)
Net Change in Total Pension Liability	68,962	108,549	76,487	111,528	126,885
Total Pension Liability – Beginning	373,957	442,919	551,468	627,955	739,483
Total Pension Liability – Ending (a)	<u>\$ 442,919</u>	<u>\$ 551,468</u>	<u>\$ 627,955</u>	<u>\$ 739,483</u>	<u>\$ 866,368</u>
Plan Fiduciary Net Position					
Contributions – Employer	\$ 18,397	\$ 33,768	\$ 34,862	\$ 41,222	\$ 42,230
Contributions – Employee	29,018	33,434	34,246	35,355	36,469
Net Investment Income (loss)	21,777	632	33,067	79,122	(21,689)
Benefit payments, including refunds of employee contributions	(20,814)	(5,906)	(20,517)	(2,921)	(2,921)
Administrative Expense	(227)	(385)	(374)	(410)	(419)
Other	(19)	(19)	(20)	(22)	(22)
Net Change in Plan Fiduciary Net Position	48,132	61,524	81,264	152,346	53,648
Plan Fiduciary Net Position – Beginning	380,507	428,639	490,163	571,427	723,773
Plan Fiduciary Net Position – Ending (b)	<u>\$ 428,639</u>	<u>\$ 490,163</u>	<u>\$ 571,427</u>	<u>\$ 723,773</u>	<u>\$ 777,421</u>
Net Pension Liability – Ending (a) – (b)	<u>\$ 14,280</u>	<u>\$ 61,305</u>	<u>\$ 56,528</u>	<u>\$ 15,710</u>	<u>\$ 88,947</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.78%	88.88%	91.00%	97.88%	89.73%
Covered Employee Payroll	\$ 580,356	\$ 668,681	\$ 684,924	\$ 707,067	\$ 729,043
Net Pension Liability as a Percentage of Covered Employee Payroll	2.46%	9.17%	8.25%	2.22%	12.20%

Note: The information from this schedule corresponds with the period covered as of the Plan's measurement dates of December 31. Plan information was unavailable prior to 2014. Ten years will ultimately be displayed.

TOWN OF DOUBLE OAK, TEXAS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SEPTEMBER 30, 2019**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually Required Contribution	\$ 31,218	\$ 37,427	\$ 42,273	\$ 43,515	\$ 44,471
Contribution in Relation to the Contractually Required Contribution	<u>(31,218)</u>	<u>(37,427)</u>	<u>(42,273)</u>	<u>(43,515)</u>	<u>(44,471)</u>
Contribution Deficiency (Excess)	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Town's Covered-Employee Payroll	\$649,627	\$702,274	\$716,853	\$719,654	\$669,697
Contributions as a Percentage of Covered-Employee Payroll	4.81%	5.33%	5.90%	6.05%	6.64%

Note: The information from this schedule corresponds with the Town's fiscal years ended September 30. Plan information was unavailable prior to 2014. Ten years will ultimately be displayed.

TOWN OF DOUBLE OAK, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SEPTEMBER 30, 2019

	<u>2019</u>
Total OPEB Liability	
Service cost	\$ 1,823
Interest on total OPEB liability	1,224
Changes of benefit terms	-
Differences between expected and actual experience	(1,679)
Change of assumptions	(2,486)
Benefit payments/refunds of contributions	<u>(219)</u>
Net change in total OPEB liability	(1,337)
Total OPEB liability, beginning	<u>36,167</u>
Total OPEB liability, ending	<u>\$ 34,830</u>
Covered employee payroll	\$729,376
Net OPEB liability as a percentage of covered payroll	4.78%

Note: The information from this schedule corresponds with the period covered as of the Plan's measurement dates of December 31. Plan information was unavailable prior to 2018. Ten years will ultimately be displayed.

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

TOWN OF DOUBLE OAK, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2019

Note A – Net Pension Liability – Texas Municipal Retirement System

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 10.5%, including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Changes of Benefit Terms

Increased employee contribution rate from 5% to 6%.

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

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

Changes of Assumptions

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

TOWN OF DOUBLE OAK, TEXAS

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note B – Total OPEB Liability – Texas Municipal Retirement System

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Inflation	2.5%
Salary Increases	3.50% to 10.5%, including inflation
Retirement Age	Experience-based table of rates that are specific to the Town's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

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COMBINING STATEMENTS

TOWN OF DOUBLE OAK, TEXAS

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	<u>Court Technology Fund</u>	<u>Court Security Fund</u>	<u>LEOSE Training Fund</u>	<u>DOVFD Golf Tournament</u>
ASSETS				
Cash and Investments	\$ -	\$ -	\$ 660	\$ -
Due from Other Funds	<u>6,271</u>	<u>11,873</u>	<u>-</u>	<u>45</u>
Total Assets	<u>\$ 6,271</u>	<u>\$ 11,873</u>	<u>\$ 660</u>	<u>\$ 45</u>
LIABILITIES AND FUND EQUITY				
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Equity:				
Fund Balances:				
Restricted/Committed	<u>6,271</u>	<u>11,873</u>	<u>660</u>	<u>45</u>
Total Fund Equity	<u>6,271</u>	<u>11,873</u>	<u>660</u>	<u>45</u>
Total Liabilities and Fund Equity	<u>\$ 6,271</u>	<u>\$ 11,873</u>	<u>\$ 660</u>	<u>\$ 45</u>

<u>Child Safety Fund</u>	<u>Drug Seizure Fund</u>	<u>Park Fund</u>	<u>Police Grants</u>	<u>Sewer System Maintenance</u>	<u>Total</u>
\$ -	\$ 8	\$ -	\$ -	\$ -	\$ 668
-	-	-	347	7,011	25,547
<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 7,011</u>	<u>\$ 26,215</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	8	-	347	7,011	26,215
-	8	-	347	7,011	26,215
<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 7,011</u>	<u>\$ 26,215</u>

TOWN OF DOUBLE OAK, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Court Technology Fund</u>	<u>Court Security Fund</u>	<u>LEOSE Training Fund</u>	<u>DOVFD Golf Tournament</u>
Revenues:				
Fines, fees, and forfeitures	\$ 4,861	\$ 3,646	\$ -	\$ -
Public donations/grants	-	-	1,082	-
Interest income	-	-	4	-
Total Revenues	<u>4,861</u>	<u>3,646</u>	<u>1,086</u>	<u>-</u>
Expenditures:				
Police	-	-	627	-
Municipal court	3,803	10,559	-	-
Public works	-	-	-	-
Total Expenditures	<u>3,803</u>	<u>10,559</u>	<u>627</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	<u>1,058</u>	<u>(6,913)</u>	<u>459</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,058	(6,913)	459	-
Fund Balance – October 1 (beginning)	<u>5,213</u>	<u>18,786</u>	<u>201</u>	<u>45</u>
Fund Balance – September 30 (ending)	<u>\$ 6,271</u>	<u>\$ 11,873</u>	<u>\$ 660</u>	<u>\$ 45</u>

<u>Child Safety Fund</u>	<u>Drug Seizure Fund</u>	<u>Park Fund</u>	<u>Police Grants</u>	<u>Sewer System Maintenance</u>	<u>Total</u>
\$ 4,428	\$ -	\$ -	\$ -	\$ 952	\$ 13,887
-	-	-	-	-	1,082
-	-	2	-	-	6
<u>4,428</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>952</u>	<u>14,975</u>
6,120	-	-	-	-	6,747
-	-	-	-	-	14,362
-	-	270	-	-	270
<u>6,120</u>	<u>-</u>	<u>270</u>	<u>-</u>	<u>-</u>	<u>21,379</u>
<u>(1,692)</u>	<u>-</u>	<u>(268)</u>	<u>-</u>	<u>952</u>	<u>(6,404)</u>
856	-	103	-	-	959
<u>856</u>	<u>-</u>	<u>103</u>	<u>-</u>	<u>-</u>	<u>14,362</u>
(836)	-	(165)	-	952	(5,445)
<u>836</u>	<u>8</u>	<u>165</u>	<u>347</u>	<u>6,059</u>	<u>31,660</u>
<u>\$ -</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 7,011</u>	<u>\$ 26,215</u>

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**COMBINING & INDIVIDUAL FUND
STATEMENT & SCHEDULES**

TOWN OF DOUBLE OAK, TEXAS

GENERAL FUND STATEMENT OF REVENUES BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019 PLUS COMPARATIVE AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
Tax Revenue:				
Current Property Taxes – M & O	\$ 1,100,000	\$ 1,099,595	\$ (405)	\$ 1,043,928
Penalty & Interest	2,500	3,972	1,472	4,835
Prior Year Property Taxes – M & O	2,000	4,341	2,341	6,922
Sales Taxes	320,000	369,699	49,699	330,092
Franchise – Water	20,000	23,052	3,052	21,917
Franchise – Cable TV	49,000	54,093	5,093	48,138
Franchise – Electric	90,000	97,892	7,892	88,071
Franchise – Garbage	12,000	12,802	802	11,365
Franchise – Gas	10,000	13,403	3,403	10,233
Franchise – Telephone	25,000	22,064	(2,936)	23,400
Total Tax Revenue	<u>1,630,500</u>	<u>1,700,913</u>	<u>70,413</u>	<u>1,588,901</u>
Fines and Forfeitures:				
Court Fines & Fees	<u>120,000</u>	<u>165,536</u>	<u>45,536</u>	<u>155,430</u>
Total Fines and Forfeitures	<u>120,000</u>	<u>165,536</u>	<u>45,536</u>	<u>155,430</u>
Licenses and Permits:				
Fence Permits	1,275	1,190	(85)	1,445
Commercial Buildings	-	6,691	6,691	-
New Homes	4,000	13,849	9,849	12,106
Miscellaneous Construction	12,000	18,882	6,882	21,755
Roof Permits	1,530	255	(1,275)	3,570
Septic Permits	3,500	13,495	9,995	8,825
Sprinkler Permits	600	510	(90)	255
Swimming Pools	1,625	3,450	1,825	2,210
Water Well Permits	-	-	-	170
Erosion Plan Review Fees	1,650	825	(825)	-
Plat & Subdivision Fees	-	1,000	1,000	4,728
Total Licenses and Permits	<u>26,180</u>	<u>60,147</u>	<u>33,967</u>	<u>55,064</u>
Other Revenue:				
Administration Fees	1,500	1,604	104	1,430
Lien Release	-	572	572	-
Interest Income	5,100	10,309	5,209	7,095
Animal Control	50	20	(30)	25
Miscellaneous	500	432	(68)	1,070
Total Other Revenue	<u>7,150</u>	<u>12,937</u>	<u>5,787</u>	<u>9,620</u>
Charges For Services:				
Sewage Service	<u>24,000</u>	<u>19,039</u>	<u>(4,961)</u>	<u>18,298</u>
Total Charges for Services	<u>24,000</u>	<u>19,039</u>	<u>(4,961)</u>	<u>18,298</u>
TOTAL REVENUE	<u>\$ 1,807,830</u>	<u>\$ 1,958,572</u>	<u>\$ 150,742</u>	<u>\$ 1,827,313</u>

TOWN OF DOUBLE OAK, TEXAS

GENERAL FUND STATEMENT OF EXPENDITURES BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019 PLUS COMPARATIVE AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019		Variance Favorable (Unfavorable)	2018 Actual
	Budget	Actual		
Administrative:				
Advertising	\$ 1,200	\$ 1,564	\$ (364)	\$ 1,670
Archive System	2,402	2,038	364	4,071
Attorney Fees	24,195	24,195	-	15,784
Bank Charges	100	(45)	145	108
Building Repair/Maintenance	39,440	39,675	(235)	11,923
Computer Supplies/Software	26,127	23,821	2,306	18,441
Technology Fund	12,000	1,320	10,680	-
Contingency	30,367	30,367	-	14,554
Custodial Services	4,900	4,863	37	4,740
Denton Central Appraisal Dist.	6,350	6,433	(83)	6,119
Electricity	4,290	4,397	(107)	4,626
Financial Auditors	9,500	9,250	250	9,250
Gas - LP	1,000	981	19	1,097
Copier Lease	6,000	6,904	(904)	3,876
Meetings	200	382	(182)	119
Public Relations	800	698	102	500
Grounds Maintenance	7,000	5,936	1,064	6,744
Insurance - General/Public	2,333	3,071	(738)	2,877
Insurance - Health	8,000	10,359	(2,359)	12,048
Lien Filing Expense	100	97	3	-
Membership & Dues	1,500	1,414	86	1,250
Ordinance Codification	1,000	565	435	750
Office Supplies	4,000	6,139	(2,139)	4,249
Other Professional Services	15,000	12,078	2,922	1,079
Other Supplies	500	926	(426)	353
Postage	1,736	1,736	-	2,366
Publications & Subscriptions	300	182	118	303
Printing and Copying	500	281	219	656
Town Secretary	64,529	64,765	(236)	51,772
FICA Tax	10,700	9,775	925	9,003
TMRS Retirement	9,377	8,851	526	7,142
Asst Town Secretary	59,157	59,082	75	66,303
Overtime	5,000	3,797	1,203	-
TWC Tax	2,568	361	2,207	2,019
Longevity Pay	1,765	1,765	-	1,645
Insurance - Workers Comp	568	665	(97)	609
Tax Billing Costs	1,200	1,190	10	968
Telephone	10,000	10,184	(184)	10,064
Training Seminars	2,000	2,498	(498)	1,294
Water	2,300	2,111	189	1,467
Total Administrative	<u>380,004</u>	<u>364,671</u>	<u>15,333</u>	<u>281,839</u>

TOWN OF DOUBLE OAK, TEXAS

GENERAL FUND STATEMENT OF EXPENDITURES BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019 PLUS COMPARATIVE AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
Public Works:				
Animal Control	\$ 11,600	\$ 11,666	\$ (66)	\$ 10,416
Building Inspector	24,600	24,600	-	2,000
Public Works Director	-	-	-	60,777
FICA Tax	-	-	-	4,755
TMRS Retirement	-	-	-	3,865
Longevity Pay	-	-	-	845
Incentive Pay	-	-	-	1,154
Insurance - Workers Comp	-	333	(333)	305
Insurance - Health	-	-	-	17,493
Insurance - General/Public	523	658	(135)	617
Computer Support	2,700	4,447	(1,747)	5,522
Printing	100	132	(32)	446
Vehicle Fuel	1,200	71	1,129	418
Vehicle Maintenance	500	628	(128)	116
Membership Dues	-	-	-	190
Lot Mowing/Tree Trimming	8,000	7,813	187	6,207
Other Professional Services	879	879	-	755
Other Supplies	1,500	454	1,046	968
Mosquito Control Program	150	-	150	120
Septic Inspections	5,000	7,820	(2,820)	3,690
Sewage Services	24,000	20,327	3,673	19,518
Minor Equipment	500	244	256	294
Telephone	-	-	-	688
Training Seminars	1,500	580	920	85
Total Public Works	82,752	80,652	2,100	141,244
Streets and Drainage:				
Engineering	41,813	36,129	5,684	24,170
Road Repair and Drainage	182,582	182,582	-	78,919
Crack Seal and Potholes	31,357	31,357	-	16,135
MS4 Stormwater	18,187	14,451	3,736	-
Sign Repair and Replacement	987	987	-	2,628
Total Streets and Drainage	274,926	265,506	9,420	121,852
Police Department:				
Computer Equipment/Supplies	49,405	36,237	13,168	41,729
Equipment Repair & Maintenance	1,200	1,185	15	2,009
Minor Equipment	1,600	1,152	448	417
Office Supplies	500	470	30	855
Traffic Management Equipment	300	-	300	391
Publications	300	178	122	251
Printing	300	415	(115)	160
Salaries and Wages	495,997	493,533	2,464	490,614
Incentive Pay	8,100	9,270	(1,170)	8,054
Longevity Pay	3,475	3,395	80	2,995
Insurance - Health	106,242	105,986	256	156,836
FICA Tax	38,830	36,991	1,839	37,350
TMRS Retirement	34,718	31,602	3,116	30,122
Human Resources	1,500	150	1,350	200
Insurance - General/Public	8,998	10,748	(1,750)	10,071
Insurance - Workers Comp	14,429	13,306	1,123	12,189

TOWN OF DOUBLE OAK, TEXAS

GENERAL FUND STATEMENT OF EXPENDITURES BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019 PLUS COMPARATIVE AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	2019		Variance	2018
	Budget	Actual	Favorable (Unfavorable)	Actual
Police Department (cont'd):				
Telephone/Dispatch	\$ 16,572	\$ 12,491	\$ 4,081	\$ 9,843
Training Seminars	3,500	4,185	(685)	2,262
Police Department Contracts	6,000	4,724	1,276	5,092
Criminal Investigations	1,000	657	343	856
Ammunition	2,500	1,633	867	1,168
Membership & Dues	900	557	343	679
Evidence Room Supplies	500	311	189	-
Public Relations	900	350	550	693
Community Programs	900	690	210	39
Patrol Equipment	4,000	3,154	846	1,129
Uniforms	6,795	6,994	(199)	4,931
Vehicle Fuel	14,780	13,928	852	17,103
Vehicle Maintenance	10,595	8,001	2,594	10,914
Total Police Department	<u>834,836</u>	<u>802,293</u>	<u>32,543</u>	<u>848,752</u>
Municipal Court:				
Judges Services	6,200	6,200	-	6,300
Prosecuting Attorney	7,608	7,608	-	8,848
Jury Services	240	-	240	-
Other Professional Services	400	-	400	-
Membership Dues	120	-	120	-
Court Clerk	59,304	58,789	515	35,794
Incentive Pay	1,500	1,500	-	1,500
FICA Tax	4,250	4,662	(412)	2,808
TMRS Retirement	3,745	4,019	(274)	2,388
Insurance - Health	6,962	7,271	(309)	10,757
Computer Software, Supplies	3,000	2,440	560	1,847
Total Municipal Court	<u>93,329</u>	<u>92,489</u>	<u>840</u>	<u>70,242</u>
Fire and Ambulance Department:				
DOVFD Operations Contribution	105,000	105,000	-	100,000
Ambulance Service	29,075	29,075	-	29,075
Insurance - General/Public	5,460	7,458	(1,998)	6,988
Insurance - Workers Comp	2,448	2,329	119	2,133
Total Fire Department	<u>141,983</u>	<u>143,862</u>	<u>(1,879)</u>	<u>138,196</u>
Capital Outlay:				
Vehicles	-	-	-	79,111
Equipment	-	35,115	(35,115)	-
Total Capital Outlay	<u>-</u>	<u>35,115</u>	<u>(35,115)</u>	<u>79,111</u>
TOTAL EXPENDITURES	<u>\$ 1,807,830</u>	<u>\$ 1,784,588</u>	<u>\$ 23,242</u>	<u>\$ 1,681,236</u>

TOWN OF DOUBLE OAK, TEXAS

SCHEDULE OF DELINQUENT TAXES RECEIVABLE
SEPTEMBER 30, 2019

<u>Tax Year</u>	<u>Balance September 30, 2018</u>	<u>Current Year Levy</u>	<u>Collections</u>	<u>Supplements/ Adjustments</u>	<u>Balance September 30, 2019</u>
2011	\$ 10	\$ -	\$ -	\$ -	\$ 10
2012	10	-	-	-	10
2013	10	-	-	-	10
2014	26	-	214	214	26
2015	926	-	261	261	926
2016	1,128	-	278	276	1,126
2017	7,197	-	6,018	276	1,455
2018	-	1,102,426	1,097,093	-	5,333
Total	<u>\$ 9,307</u>	<u>\$ 1,102,426</u>	<u>\$ 1,103,864</u>	<u>\$ 1,027</u>	8,896
Less allowance for uncollectible accounts					<u>-0-</u>
					<u>\$ 8,896</u>

Members:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

**HANKINS, EASTUP, DEATON,
TONN & SEAY**
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

902 NORTH LOCUST
P.O. BOX 977
DENTON, TX 76202-0977
TEL. (940) 387-8563
FAX (940) 383-4746

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and Town Council
Town of Double Oak, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Double Oak, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise The Town of Double Oak, Texas's basic financial statements, and have issued our report dated December 22, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Hankins, Eastup, Deaton, Tonn & Seay, PC
Denton, Texas

December 22, 2019

TEXAS DEPARTMENT OF PUBLIC SAFETY

5805 N LAMAR BLVD • BOX 4087 • AUSTIN, TEXAS 78773-0001

512/424-2000

www.dps.texas.gov



STEVEN C. McCRAW
DIRECTOR
SKYLOR HEARN
FREEMAN F. MARTIN
RANDALL B. PRINCE
DEPUTY DIRECTORS



COMMISSION
STEVEN P. MACH, CHAIRMAN
A. CYNTHIA LEON

January 10, 2020

Dear Court Administrator:

Enclosed please find the revised contract offered by the Texas Department of Public Safety to accommodate Chapter 706 of the Texas Transportation Code. Please complete all of the appropriate entries on the contract and arrange for the approval and signature of the presiding official authorized to sign contractual documents in your jurisdiction (mayor, city manager, county judge, etc.).

Only one (1) original signed contract should be submitted for each political subdivision; if you require a final copy for the court, please indicate so when you return the document. Signed contracts should be returned to:

Texas Department of Public Safety
Attn: Enforcement and Compliance Service
5805 North Lamar Blvd.
Austin, Texas 78752-0001

After the contract has been returned to the Department it will be processed for the appropriate signatures.

Any questions regarding the contract should be forwarded to Enforcement and Compliance Service; Tijuana Pendergrass at (512) 424-5431.

Sincerely yours,

Frances Gomez, Manager
Enforcement and Compliance Service

**Interlocal Cooperation Contract
Failure to Appear (FTA) Program**

State of Texas
County of Denton

I. PARTIES AND AUTHORITY

This Interlocal Cooperation Contract (Contract) is entered into between the Department of Public Safety of the State of Texas (DPS), an agency of the State of Texas and the municipal Court of the [City or County] of Double Oak (Court), a political subdivision of the State of Texas, referred to collectively in this Contract as the Parties, under the authority granted in Tex. Transp. Code Chapter 706 and Tex. Gov't Code Chapter 791 (the Interlocal Cooperation Act).

II. BACKGROUND

As permitted under Tex. Transp. Code § 706.008, DPS contracts with a private vendor (Vendor) to provide and establish an automated FTA system that accurately stores information regarding violators subject to the provisions of Tex. Transp. Code Chapter 706. DPS uses the FTA system to properly deny renewal of a driver license to a person who is the subject of an FTA system entry.

III. PURPOSE

This Contract applies to each FTA Report submitted by the Court to DPS or its Vendor and accepted by DPS or its Vendor.

Court will supply information to DPS, through its Vendor, that is necessary to deny renewal of the driver license of a person who fails to appear for a complaint or citation or fails to pay or satisfy a judgment ordering payment of a fine and cost in the manner ordered by the Court in a matter involving any offense that Court has jurisdiction of under Tex. Code Crim. Proc. Chapter 4.

IV. PERIOD OF PERFORMANCE

This Contract will be effective on the date of execution and will automatically renew on the anniversary date of execution for up to three additional years unless terminated earlier.

V. COURT RESPONSIBILITIES

A. Written warnings

A peace officer authorized to issue citations within the jurisdiction of the Court must issue a written warning to each person to whom the officer issues a citation for a traffic law violation. This warning must be provided in addition to any other warnings required by law. The warning must state in substance that if the person fails to appear in court for the prosecution of the offense or if the person fails to pay or satisfy a judgment ordering the payment of a fine and cost in the manner ordered by the Court, the person may be denied

5. other suitable arrangement to pay the fine and cost within the Court's discretion.

DPS will not continue to deny renewal of the person's driver license after receiving notice from the Court that the FTA Report was submitted in error or has been destroyed in accordance with the Court's record retention policy.

D. Quarterly Reports and Audits

Court must submit quarterly reports to DPS in a format established by DPS.

Court is subject to audit and inspection at any time during normal business hours and at a mutually agreed upon location by the state auditor, DPS, and any other department or agency, responsible for determining that the Parties have complied with the applicable laws. Court must provide all reasonable facilities and assistance for the safe and convenient performance of any audit or inspection.

Court must correct any non-conforming transactions performed by the Court, at its own cost, until acceptable to DPS.

Court must keep all records and documents regarding this Contract for the term of this Contract and for seven years after the termination of this Contract.

E. Accounting Procedures

Court must keep separate, accurate, and complete records of the funds collected and disbursed and must deposit the funds in the appropriate municipal or county treasury. Court may deposit such fees in an interest-bearing account and retain the interest earned on such accounts for the Court.

Court will allocate \$6.00 of each \$10.00 reimbursement fee received for payment to the Vendor and \$4.00 for credit to the general fund of the municipal or county treasury.

F. Non-Waiver of Fees

Court will not waive the \$10.00 reimbursement fee for any person that has been submitted on an FTA Report, unless the person is deemed to be indigent, or the person is acquitted of the charges for which the person failed to appear.

Failure to comply with this section will result in: (i) termination of this Contract for cause; and (ii) the removal of all outstanding entries of the Court in the FTA Report, resulting in the lifting of any denied driver license renewal status from DPS.

outstanding entries of the Court in the FTA Report, resulting in the lifting of any denied driver license renewal status from DPS.

VIII. CERTIFICATIONS

The Parties certify that (1) the Contract is authorized by the governing body of each party; (2) the purpose, terms, rights, and duties of the Parties are stated within the Contract; and (3) each party will make payments for the performance of governmental functions or services from current revenues available to the paying party.

The undersigned signatories have full authority to enter into this Contract on behalf of the respective Parties.

Court*

Department of Public Safety

Authorized Signature

Driver License Division Chief or Designee

Title

Date

Date

*An additional page may be attached if more than one signature is required to execute this Contract on behalf of the Court. Each signature block must contain the person's title and date.



Datamax, Inc.
 800 Freeport Parkway, Suite 400
 Coppell, Texas 75019
Dallas: 972-432-2300
Fort Worth: 817-581-2800
Toll Free: 1-800-633-1526
 datamextexas.com

Quote
33939

Your Contact
Lee Wise

Town of Double Oak	January 2, 2020
320 Waketon Rd	Derrick Watson
Double Oak TX 75077	972-355-5995

ITEM #	DESCRIPTION	UNIT PRICE	QTY	QUOTE
	Backup / Fail Over and Disaster Recovery with Cloud Data Storage - Public Safety			
1	Datto Siris 6 TB Appliance including backup / fail over software • (2) 6 TB Hard Drives RAID 6 - Raid 1 Mirro • Intel Xeon Silver Processors • 48 GB of RAM / 240 GB OS SSD Drive / (2) 10GbE Connections • Provides Local & Cloud Server Fail Over When Necessary		1	3414.00
2	Data Space + Software for Fail-over + Backup Agents - Per Month • Includes Unlimited Agents + Cloud Storage of Server Data • Also includes subscriptions, updates and upgrades for the backup software • Also includes software subscriptions for Cloud fail-over services (continuity) • Also includes backup Agents for Restore to Dissimilar Hardware features • Also includes Open File Agents to backup any open software packages • Infinite Cloud Retention Backup Storage		1	1069.00
3	Installation, Configuration and Implementation - Package Datamax Credentials: • Dell Direct Preferred Partner • Microsoft Gold Certified Partner • Datto Backup / Disaster Recovery + Fail-over Specialist • TechCare IT support to take care of your on-going needs!		1	990.00

Datamax is a technology management company. We provide information technology solutions utilizing the best and most proven implementations in the industry.

Our own **TechCare** IT Management support provides onsite and remote services to comfort our customer as they utilize today's technology to better their organization. The staff of Datamax has provided an unyielding level of support to our customers for over 35 years.

We appreciate the opportunity you give us and we hope to build a long term relationship and create a raving fan experience for your organization.

Total **\$5473.00**

Total Does Not Include Tax

Prices quoted above are good for 5 Days unless otherwise stated. An authorized signature is required on this form before order will be placed. Warranty information varies from manufacturer to manufacturer. Special warranty agreements must be outlined in this quote to otherwise supersede the manufacturer's warranty. Software issues do not carry labor warranty.

In the event that you do not accept product on delivery, a restocking fee may apply.

I/We accept this quote and realize that by signing this we are committed to the purchase of the above equipment and/or services.

Approved By _____

Date _____

Purchase Order# _____

Thank you for this opportunity to serve you.



Midway Sealcoating & Striping Company Inc.
P.O. Box 180953
Arlington, TX 76096

817-467-7003

Invoice

Date 1/28/2020

Invoice # 2106

Bill To

City of Double Oak
320 Waketon Rd.
Double Oak, TX 75077

P.O. No.	Terms	Project
	Due on receipt	City of Double Oak Streets

Quantity	Description	Rate	Amount
	Crackseal the following streets as designated: Shady Oaks Lane, Brown Cliff, Pepperport, Plantation Lane, Kings Road and Oakview	38,758.00	38,758.00
Total			\$38,758.00

Thank you for choosing Midway Sealcoating & Striping Company.



CIVICCMS[®]

Double Oak, TX

Website Proposal

Presented by
Alan Montgomery



302 S. 4th Street, Suite 500 | Manhattan, KS 66502
1300 Massachusetts Ave., Boxborough, MA 01719
www.civicplus.com

December 17, 2019

Brian Shutts
Double Oak, TX
RE: Website Redesign Services

Dear Brian,

Meeting the expectations of citizens is at the core of civic responsibility. Finding that perfect blend of functionality, ease of maintenance, and cost effectiveness can be daunting. Today's "what I want, when I need it" society is all about digital and timely responses. Saving time and money and increasing citizen satisfaction is every government entity's goal. With the cost effective CivicCMS solution you can achieve your vision of success.

CivicPlus, Inc. (CivicPlus) is passionate about our mission to help make local government better. We are not just designing a website, we are helping build a trusted and long-term relationship between you and your community through our state-of-the-art technology and process. Our expertise lies in collaborating with our clients to deliver the right solution, at the right cost, housed within a modern design that captures the culture of your community.

The following information will show you how the CivicCMS solution will reduce your staff's workload, respect your available budget, and most importantly, provide your community with a powerful online resource that promotes open access to your municipal offices.

Please review our proposal closely. This proposal will save you time and resources while providing your visitors a website where they can find what they need, when they need it. We look forward to working with you and your staff to help make your vision become a reality.

Sincerely,
Alan Montgomery
Regional Sales Manager
amontgomery@civicplus.com

785-340-2260

What Sets CivicCMS Apart?



Created to Meet Your Needs

Developing your new website under the Open Source Initiative provides CivicCMS with the flexibility to develop new features and modules to help you meet your goals and vision.



Our Drupal Platform

CivicPlus will develop your site on one of the industry's most trusted open source platforms, Drupal. It is the platform of choice by national, state, and local governments all over the world.



We Build Long-Term Relationships

Our partnership with you is only beginning at go-live! We provide ongoing customer support and our Account Management team will work with you to help you evolve your web environment throughout your relationship with CivicPlus.



Easiest System for Updating & Adding New Content

Your new CivicCMS website will be specifically designed for ease-of-use so your staff, regardless of their technical skill level, can maintain and update your new website easily and efficiently.



Custom & Responsive Design

Your custom-designed website will be fully responsive on multiple devices including smart phones, tablets and wide screen monitors.



Useful & Relevant Modules

CivicCMS is flexible and scalable so your site can grow as your needs grow without extra features and functionalities that are not as relevant.



Affordable Cost, Flexible Payments

We understand the fiscal challenges municipalities face on a daily basis, so CivicPlus offers payment options to meet your budgeting needs.



Security and Protection—Priority One!

Our Tier IV secure hosting facilities are monitored 24/7 and your website is backed up daily off-site. We deploy state-of-the-art hardware and software to prevent DDoS and hacking attacks to protect your investment.

Client Design Examples



Liberty TX

<https://www.cityofliberty.org/>



Onalaska, TX

<https://www.cityofonalaska.us/>



Simonton TX

<https://www.simontontexas.gov/>

Features & Functionality

Content Management Functionality

- Agenda Builder Module
- Schedule Publishing
- Web Forms Module
- Unpublish/Archive Content
- WYSIWYG Editor
- Dept/Board Specific News
- Persistent Navigation
- ADA Compliance
- Job Opportunities
- Schedule Expiration Dates
- Versioning
- Embed Video Player
- Online File Center
- Quick Links
- Protected Email Addresses
- Recyclopedia
- FAQs
- Audit Trail/History Log
- Content Previewing
- CAPTCHA Visitor Authentication
- Printer Friendly Pages
- Surveys & Polling
- Bids & RFPs
- Business Directory
- "Review-On" Dating
- Dynamic Breadcrumbs
- SSL Certificates

Communication Features

- Email Notifications (E-subscriber)
- Dynamic Site Map
- RSS Feeds
- Facebook & Twitter Integration
- Service Requests Forms
- Urgent Alert Banners
- Two-Way Blogging
- Private Comment Forms
- Rotating Bulletin Boards
- Staff Directory
- "Share this Page"

Administrative Functionality

- Intranet Options
- User Roles & Permission Levels
- Traffic Analysis
- Broken Links Reporting
- Domain Name Management
- Quality Assurance Reports
- Complete User History
- Board Membership Duties
- Menu Control

Design Features

- Responsive Design
- Rotating Mastheads
- Dynamic News Modules
- Urgent News Banners
- Upcoming Meetings Module
- Custom Subtitles
- Cascading Navigation
- Multiple Navigation Schemes

Graphic & Image Functionality

- Media Library
- Image Editor
- Photo Gallery
- Slide Shows
- Captioning/ALT Text
- Rotating Department Images
- Image Administration
- Rotating Bulletin Boards

Typical Project Timeline

Design creation, accessibility, usability guidance, content optimization, training - CivicPlus delivers all of this and more during the development of your new CivicCMS website. Your exact project timeline can vary based on determined project scope, project enhancements purchased, your availability for meeting coordination, action item return and completion, approval dates kept, and other factors. Based on our experience, the estimated timeline for the successful completion of your CivicCMS project is approximately 12-15 weeks.

Implementation Phase	Timeframe	Deliverables
Phase 1 Strategy Sessions & Discovery	1 Week	<ul style="list-style-type: none">• Define Core Objectives• Needs Assessment
Phase 2 Design & Architecture	3-4 Weeks	<ul style="list-style-type: none">• Design Meeting with Client Website Committee• Homepage Options & Layout• Subpage Design and Layout• Finalize Design (once you are completely satisfied)
Phase 3 Site Implementation	2-3 Weeks	<ul style="list-style-type: none">• Identify Global and Cascading Navigation (and related links)• Implement Design within CivicCMS



302 S. 4th Street, Suite 500 | Manhattan, KS 66502
1300 Massachusetts Ave., Boxborough, MA 01719
www.civicplus.com

Phase 4 Content Development	4-5 Weeks	<ul style="list-style-type: none"> • Migrate up to 50 pages of Existing Content
Phase 5 Training & Education	1 Week	<ul style="list-style-type: none"> • Sessions for Content Editors and Site Administrators • Group and Individual Sessions
Phase 6 Deployment & Go-Live	1 Week	<ul style="list-style-type: none"> • Final Quality Check of Website • Install and Activate Selected Modules • DNS & SEO Activities



302 S. 4th Street, Suite 500 | Manhattan, KS 66502
 1300 Massachusetts Ave., Boxborough, MA 01719
www.civicplus.com

Estimated Year 1 Investment

CivicCMS Website Package

Double Oak

All quotes are priced per project and presented in US dollars. Pricing is valid for 60 days from 12-17-2019

Graphic Design

- Custom Design; Fully Responsive Format (Smart Phones, Tablets)

Content Development

- Up to 50 pages of existing pages

Staff Training

- Online Training, as needed; minimum One Day
- Full Access to Library of Videos/Documentation

Supplemental Modules at No Cost

- Bids/RFPs
- Intranet
- Agenda Manager
- Popular Pages
- Recyclopedia
- Business Directory

Secure Hosting

- SSL Certificates
- Tier 4 Data Center
- Nightly Offsite Backups
- Intrusion Detection, DDoS Mitigation

Ongoing Customer Support

- Unlimited Live Support for Up to 4 Users
- Unlimited Number of Content Editors
- Free Monthly Webinars
- 24/7 Technical Support

CivicCMS Application

- Annual CMS Usage License
- Unlimited Number of Content Editors
- Periodic Module Upgrades
- Full Maintenance & Service Patches

Also Includes

- Apache Solr Search Appliance
- Google Analytics
- E-Subscriber Mail Lists
- Social Media Integration
- Web Forms Builder
- No Storage Limit on Future Pages & Files

Year One Investment: \$9,000

- Website Development: \$7,000
- Annual Fees: \$2,000

OPTION: Spread All Costs over 3 Yrs:
\$4,334 per Year

Year 2 and Beyond - Annual Services

Double Oak, TX

Each year of your contract, you'll receive system enhancements, maintenance, optimization, and have full access to our support staff so your site stays up-to-date with our latest features and functionality. (Annual Hosting/Maintenance Services are subject to a cumulative annual 5% technology fee increase beginning Year 3 and beyond)

- Secure Hosting and Security Services
- Software maintenance including service patches and system enhancements
- 24/7 technical support and access to the Online Help Center
- Unlimited Live Customer Support for up to 4 Designated Users
- Account Management Team for ongoing support and web environment evolution

\$2,000 per year

Optional Services

- Additional Supported Users \$250 per user per 12 months
- Custom Department Subsites: \$3,000 one-time; \$500 annual hosting & support
- Complete Redesign after 4 Years: \$500 per year

CivicPlus Advantage - Alternate Payment Plan

The CivicPlus Advantage (CPA) payment alternative payment plan provides zero interest, level payments that divides the One-Time Implementation Investment expense of your project over the first three (3) years of your contract to assist with your initial out of pocket expense and budget allocation. Each payment also includes your Annual Hosting/Maintenance Services.

1st Year CPA.....	\$4,334	3rd Year CPA	\$4,334
2nd Year CPA	\$4,334	4th Year CPA	\$2,100
		(Annual plus 5% Technology Fee)	

Accessibility

ADA Section 508 Compliance

We provide highly compliant sites based on WCAG 2.0 AA guidelines. Our focus is to provide a high degree of compliance to maximize accessibility for all users while providing freedom to create a visually rich and appealing site.

Our approach for each website includes the following steps:

- We will deliver you a site that is free of all “Errors” as defined by the standard for industry accessibility checking: <https://wave.webaim.org/>
- Whenever possible we will use text-based fonts to replace graphics for design elements such as icons, links, and buttons.
- Our designs will focus on color schemes that will satisfy required color contrast requirements.
- Our CMS has been built to require “Alt Tags” whenever images are uploaded.
- Our trainers will use CivicPlus best practices to teach your staff to keep your content and design elements accessible and up-to-date with the latest ADA/WCAG standards.
- PDFs need to be saved in an accessible format. While the responsibility for this lies with our clients, we will provide instructions to your staff for the best way to accomplish this.
- Our product team closely follows changes in regulations and updates our best practices as well as provides regular updates to clients via our CivicPlus website, webinars, and other publications.
- Ongoing Scans – we think it is a best practice to occasionally scan your site to check ongoing compliance. Our customer support team will show you how to scan your site or will run periodic scans upon request.

AudioEye Partnership

CivicPlus also partners with AudioEye to provide a suite of accessibility tools and services at a discounted rate to our clients. Audio Eye provides this online application to increase website accessibility and help maintain ADA compliance; this includes automated and manual website fixes, a voice reader, text magnification, and the industry’s only Certificate of Compliance. More information and a demo are available upon request.

Optional Services

CivicClerk Agenda Management System

The fastest, most intuitive way to streamline complex paper-based processes. Automate agenda management, meeting minutes management, and the sharing of meeting content with board members, staff, and your citizens.

CivicReady Mass Notification System

Whether communicating routine or emergency news, we allow you to alert recipients with actionable information within seconds, using a single interface—saving you time, while amplifying the reach of your time-sensitive message. Quickly create and distribute news and information whether it's in response to a local crisis, or simply a routine alert or internal communication to staff.

CivicRec Recreation Management

Whether the public is using the recreation registration software to sign up for programs, rent facilities, or find volunteer opportunities, you can be confident that your parks and recreation department is offering an intuitive citizen self-service solution. Our all-in-one solution also includes team and league memberships, point-of-sale capabilities, even event ticket generation.

CivicHR Employee Management Software

The easiest-to-use local government human resource management solution. Our cloud-based software integrates and organizes data, automates job postings, collects applications, simplifies employee onboarding, and manages performance.

CP Connect Citizen Request Management

Receive and respond to all citizen requests, inquiries, and comments from a single hub. CP Connect™ allows you to convert citizen requests into service requests while benefitting from automated follow-ups and giving citizens the transparency they expect.

Civic Media Live & On-Demand Streaming

CivicMedia provides our clients with the capability to easily live stream any board or committee meeting. Each meeting can also be archived online for quick on-demand access.

AxisGIS Online Mapping

AxisGIS is a dynamic online mapping application that lets users query, browse, report and visualize location-based content from anywhere, anytime. Ideal for assessment data, abutters lists, flood zones, private parcel data, public works mapping, and much more.



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Optional Department Subsites

We also offer the option of creating “sub-sites” that require their own identity. Each subsite can have their own graphics, colors, layout and navigational structure, and can utilize its own website address (URL). Besides enjoying the benefits of our CMS, there is significant savings in both upfront development and ongoing costs versus a stand-alone website. Some examples are shown here.

Economic Development



<https://edc.town.westborough.ma.us/>

Police



<https://www.townofmilton.org/police>

Libraries



<https://www.greenfield-nh.gov/stephenson-memorial-library>

Fire



<https://www.oobmaine.com/fire-department>

Recreation



<https://www.fairviewtownship.com/parks-and-recreation>

Emergency Management



<https://www.stoughton.org/emergency-management>