Proposed Budget
Fiscal Year 2019-2020

Duncanville
City of Champions

Concrete Crew rebuilding a neighborhood sidewalk and adding an ADA ramp

City Manager's Message

July 31, 2019

Honorable Mayor and City Council
203 E. Wheatland Road
Duncanville, Texas 75138

Dear Mayor and Members of the City Council:

In accordance with the Texas Local Government Code and the Charter of the City of Duncanville, the proposed annual budget for the fiscal year beginning October 1, 2019, and ending September 30, 2020, is submitted for your consideration. The budget, as filed with the City Secretary, presents in summary form the revenues and expenditures for each of the funds. The Fiscal Year 2020 (FY 2020) Proposed Budget is structurally balanced and supports sound fiscal and operational policies. It is aligned with the City Council's "Capstones" for Duncanville and with the organizational goals of the City's annual workplan.

CITY COUNCIL "CAPSTONES" FOR DUNCANVILLE'S FUTURE VISION

1. MOST ENGAGED CITIZENS IN AMERICA
2. CREATE HIGH QUALITY NEIGHBORHOODS AND PARKS
3. PRESERVE THE HISTORIC MAIN STREET AND CITY CENTER AREAS
4. CREATE MULTI-MODAL TRANSPORTATION ALTERNATIVES
5. GROW DUNCANVILLE (CULTURE, SPORTS, TOURISM)
6. BECOME A "BEST PRACTICES" ORGANIZATION

CITY OF DUNCANVILLE ORGANIZATIONAL GOALS

Internal: Foster a value-based environment where employees are supported and encouraged to develop in order to achieve and sustain a healthy relationship between the organization's stakeholders.

External: Maximize city and community resources to improve quality of life in a sustainable manner.

Leadership: Project a credible organizational image, embodying professionalism, compassion, inclusivity and pride. Own our customers' experiences and exceed their expectations.

City Manager's Message

BUDGET GOALS

The proposed FY 2020 budget has been developed with a clear set of goals that guided City staff throughout this process. Those goals are:

DID YOU KNOW

The FY 2020 proposed budget is structurally balanced, which means that reserves have not been used to balance the operating budget.

1. *Support the City Council's strategic priorities and ensure continuing and cost-effective, quality service delivery.*

   The proposed budget is what will define the business of City staff for the next fiscal year and therefore, it is extremely important to align the available resources with the priorities established by City Council.

2. *Utilize sound financial principles.*

   The proposed budget has been constructed within the context of multi-year financial planning, analysis of the economic environment and trends, and adherence to recommended governmental financial practices and principles such as fund reserve balances and generally accepted accounting principles.

3. *Maintain expenditures within expected revenues.*

   The proposed FY 2020 budget is structurally balanced; meaning ongoing operating expenditures are held below expected, ongoing revenues and fund balance reserves are not used to fund ongoing operations. Maintaining or lowering the tax rate is a priority consideration when developing the budget. The proposed budget includes a proposed tax rate reduction of $0.005, the second year with a tax rate reduction. Multi-year financial planning allows decisions to be made with consideration to long term effects – positively or negatively.

FY 2019 BUDGET ACCOMPLISHMENTS

- Tax Rate Reduction
- Citizen Approved Bond Package Within Existing Debt Capacity
- Cash Funding of One Time Capital Projects
- Competitive Compensation and Benefits
- No Service Level Reductions

$0.010	*$21.6 M*	*306 FTE Employees*
Tax Rate Reduction	**Bond Projects**	**Strong Workforce**
First Reduction in Five Years	Parks | Streets | Facilities | Fire	Compensation Increase Fire (5%) & Police (5%)

City Manager's Message

FY 2020 BUDGET PRIORITIES AND ISSUES

Examining present and future economic conditions is essential for budget forecasting and ensuring fiscal sustainability for the foreseeable future. Several state legislative initiatives will have long-term negative effects on the ability of the City to provide needed services to its citizens.

Economic Factors

PROPERTY VALUES – Duncanville has seen rising property values fueled by a dramatic growth in jobs and population in Texas. The ad valorem tax revenue received by the city has allowed for increased levels of service in street maintenance, parks and grounds maintenance, and public facility repairs and improvements. At the same time, the combination of school property taxes, municipal and county taxes, and special district taxes, has also caused stress to homeowners and the need for meaningful and appropriate property tax relief.

SALES TAX – After seven (7) years of increasing sales tax receipts, the city has seen a year-to-date decrease in sales tax revenues of 1.5% for FY 2019, compared to FY 2018. The FY 2020 Budget anticipates this trend to continue, and therefore sales tax revenues are anticipated to be less than receipts in FY 2019.

LABOR MARKET COMPETITIVENESS – According to the Bureau of Labor Statistics Metropolitan Area Employment and Unemployment Report, the unemployment rate in the Dallas-Fort Worth region is at 2.7% as of May 2019 and was at 2.9% for the state of Texas. This low unemployment has caused great demand for skilled and professional workers, and the City is not immune to this demand for labor. We have seen shrinking numbers of applicants at the same time we have lost skilled workers to the private sector. Employee compensation and benefits must remain competitive to enable the City to maintain a solid workforce to provide the services demanded by the citizens.

Legislative Factors

PROPERTY TAX CAPS (SB 2) – Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. The bill makes various changes to the property tax rate setting and appraisal processes. Most notably, the bill lowers the property tax rollback rate from 8 percent to 3.5 percent (with some potential adjustments). Senate Bill 2 does not go into effect until January 1, 2020, with a small handful of other relevant provisions not taking effect until 2021. The effect of the lower tax rollback rate will have profound impacts on the amount of new property tax revenue the City can gain, which will significantly impact the ability of the City to meet inflationary increases in costs of goods and services and increases in employee compensation driven by labor demands.

ELIMINATION OF RED-LIGHT CAMERAS (HB 1631) – House Bill 1631 prohibits the use of photographic traffic signal enforcement systems, more commonly known as "red-light cameras." The city of Duncanville has used red-light camera technology at select intersections for 14.5 years and has used revenue received from traffic offenses to pay for various traffic safety and improvement related maintenance, operations and projects. With the elimination of this technology, the city has transferred $238,233 in operations and maintenance costs related to traffic signal systems to the General Fund.

FRANCHISE FEES REDUCTION (SB 1152) – Senate Bill 1152 authorizes a cable or phone company to stop paying the lesser of its state cable franchise or telephone access line fees, whichever are less for the company statewide. Franchise fees are paid by utility companies for the use of public rights of way; essentially paying a lease for the use of the property. The effect of SB 1152 passage will reduce the city's franchise fee revenues by an estimated amount of $120,000 per year.

Even with these challenges, staff has worked diligently to draft a budget that meets the City Council's identified capstones.

FY 2020 CAPSTONE PROJECT HIGHLIGHTS

MOST ENGAGED CITIZENS IN AMERICA – The Proposed FY 2020 Budget expands communication services to include $4,000 for professional video development, as well as several new projects, including a City of Duncanville Popular Annual Financial Report and New Resident Guide. Monthly newsletters inserted in utility bills (and found online) are also available at City facilities, and residents are encouraged to sign up for weekly email news, follow various City social media pages and attend Town Hall meetings to keep up with trending topics in Duncanville.

CREATE HIGH QUALITY NEIGHBORHOODS AND PARKS – This budget increases street maintenance funding by approximately $150,000 over FY 2019 levels; proposes no increase to water and sewer fees, but allocates $5,000,000 for implementation of Automated Metering Infrastructure (AMI); increases pay for public safety personnel; and provides funding for capital improvements in parks such as playground equipment, security cameras, and special event equipment.

PRESERVE THE HISTORIC MAIN STREET AND CITY CENTER AREAS – This budget continues funding for a Zoning Ordinance Update that will seek to implement the recommendations of the Comprehensive Plan, which includes the Opportunity Area of the Downtown District and continues funding for beautification and litter pick up.

CREATE MULTI-MODAL TRANSPORTATION ALTERNATIVES – The FY 2020 Proposed Budget includes funding for street maintenance, sidewalk improvements, and an engineering study for bicycle lanes along Danieldale Road.

City Manager's Message

GROW DUNCANVILLE – The budget includes continued funding for economic development initiatives such as $100,000 for new commercial Demolition/Rebuild Program; addition of a part-time intern to assist with creation and administration of a commercial property database; continues Hotel Occupancy Tax grants to various arts and cultural activity organizations, and major high school-level sporting events held in Duncanville that attract visitors from throughout the region as well as nationally.

BECOME A "BEST PRACTICES" ORGANIZATION – Funding in the proposed budget is allocated for continued implementation of various Enterprise Resource Planning (ERP) software systems, scheduled replacement of outdated IT hardware, an internal audit process, and implementation of the City's Popular Annual Financial Report (PAFR).

FY 2020 PROPOSED BUDGET SUMMARY

In summary, this budget will have the following impact on the average Duncanville household in FY 2020:

- Average Taxable Value of a Single-Family Residence increased by $14,931 ($150,879 total value) in 2019 which results in additional property tax of $104 per year or $8.68 per month;
- Water and sewer rates will stay constant;
- Trash and recycling rates will increase per month by $4.50 for curbside customers and $5.00 for alley service customers;

The average resident will pay $158 more per year ($13.18 per month) for public safety, parks, streets, water and sewer, and storm water services.

I would like to extend my thanks and appreciation to Finance Director Richard Summerlin, Assistant Finance Director Tia Pettis, Budget Analyst Jennifer Otey and the entire Finance Department staff for their work and dedication in producing this proposed budget.

I also want to thank the executive staff for their diligence in crafting a proposed budget that is financially prudent and conservative, while also striving to improve the quality of services to our citizens. All our City employees deserve recognition and thanks for their hard work and dedication to the citizens of Duncanville.

The staff looks forward to working with the Mayor and City Council as we address the challenges of the coming year, and together, work to build a vibrant and inclusive community.

Respectfully submitted,

Kevin Hugman
City Manager

Budget Snapshot

FY 2020 PROPOSED BUDGET HIGHLIGHTS

- A proposed tax rate reduction of $0.005, reducing the ad valorem property tax rate from $0.748447 to $0.743447.
- Allocation of $5,000,000 for implementation of Automated Metering Infrastructure (AMI) in the Utility Fund
- A compensation adjustment for full-time, non-civil service employees of 3%, and a pay range adjustment of 4% for Police civil service employees and 5% for Fire civil service employees, to remain competitive in a very tight job market.
- No proposed increases for water and sewer
- Garbage collection fees increased $4.50 per month for curbside and $5.00 per month for alley pickup.
- Funding of $10,562,800 in Capital Improvement Projects related to water and wastewater line replacement, water and wastewater project construction design, water storage tank rehabilitation, drainage improvements and street construction design projects.
- Funding reserve of $350,000 for P-25 Compliant Public Safety Radios (F21 expense)

SERVICE OR FEE	FY 2018-19 ADOPTED RATE	FY 2019-20 PROPOSED RATE	ANNUAL DOLLAR CHANGE	TYPICAL RATEPAYER DEFINED AS:
Water Services	$ 438.72	$ 438.72	$ 0.00	Single-family, Residential customer usage of 7,000 gallons
Sewer Services	$ 921.48	$ 921.48	$ 0.00	Single-family, Residential customer usage of 7,000 gallons
Garbage Collection	$ 206.16	$ 260.16	$ 54.00	Single-family curbside service
Drainage Fee	$ 42.00	$ 42.00	$ 0.00	Per single-family residence
TOTAL UTILITY	**$1,606.36**	**$1,662.36**	**$ 54.00**	
Property Tax	$1,017.50	$1,121.71	$104.21	2018 SFR $135,948 2019 SFR $150,879 under age 65
TOTAL YEARLY IMPACT	**$2,623.86**	**$2,784.07**	**$158.21**	

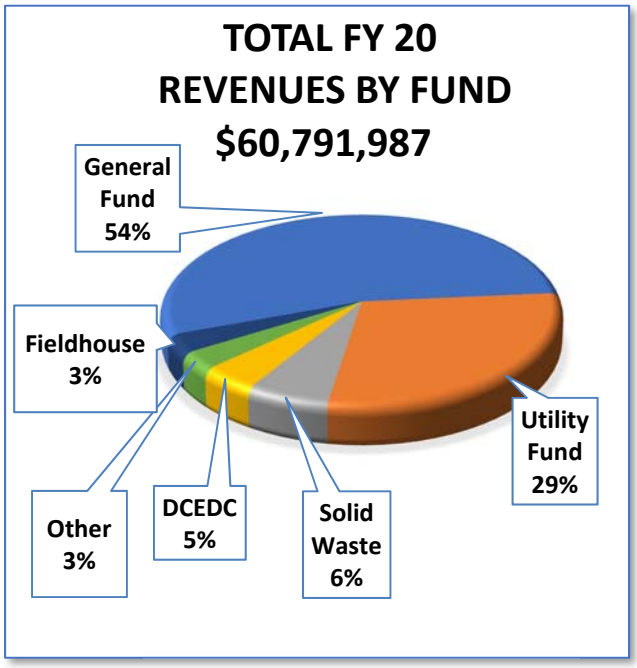
NOTE: Change in cost monthly is $13.18.

Budget Snapshot

FY 2020 PROPOSED OPERATING BUDGET

Revenues

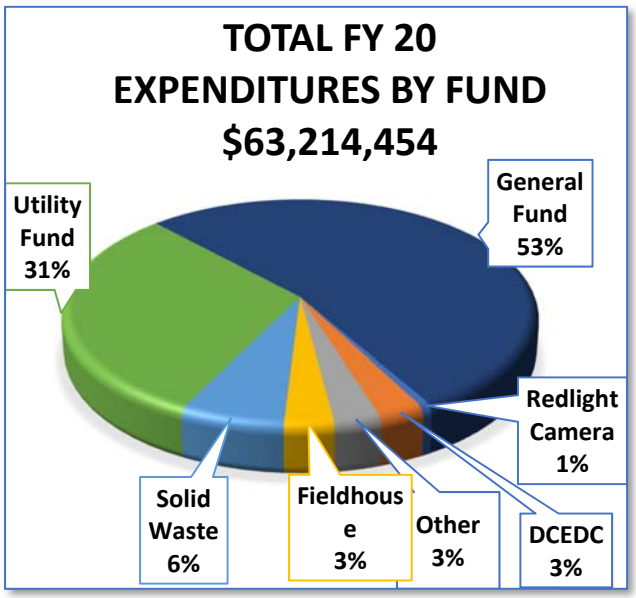
The proposed revenue for all funds for FY 2020 is $60,791,987.



	Amount	Percentage of Total
General Fund	32,906,358	54%
Utilities Fund	17,617,100	29%
ED Fund	2,643,174	4%
Fieldhouse	1,921,321	3%
All other Funds	5,704,034	10%
Total	$ 60,791,987	100%

Expenditures

The proposed expenditure for FY 2020 is $63,214,454.



	Amount	Percentage of Total
General Fund	33,864,582	54%
Utilities Fund	19,394,534	31%
ED Fund	1,773,540	3%
Fieldhouse	1,918,527	3%
All other Funds	6,263,270	10%
Total	$ 63,214,454	100%

Budget Overview

BUDGET PREPARATION PROCESS

The City budget process formally begins in February when department directors and their budget representatives meet with the City Manager and the Finance Department. At that time, staff discusses the current financial outlook, budget goals and new or unusual items that may have budget impacts. This year was the first year utilizing our new ERP software as part of the budget process; helping streamline the process.

Departments formulate budgets based on current service level provisions and must justify line item budget expenditures on program goals and objectives. New programs, personnel or equipment are submitted through supplemental budget requests, which are prioritized based on an evaluation of need and value-added benefit. Many supplemental requests, although valid, are simply not able to be funded due to resource availability.

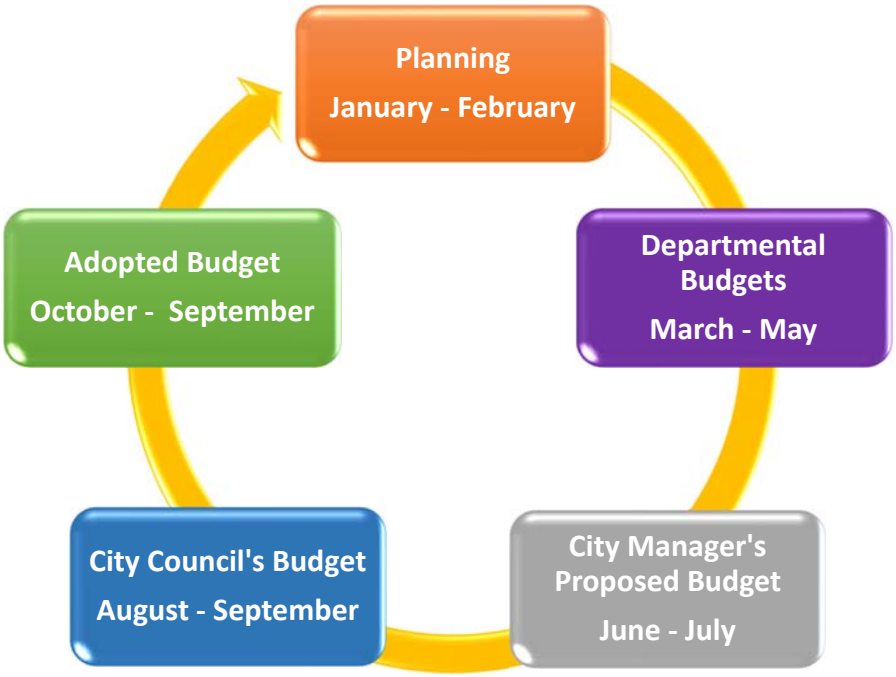
After the departments complete budget expenditure requests and projected revenues are entered, the Finance Department compiles the preliminary budget. This includes projected end of current fiscal year expenditures, next year budget requests and projected five-year budget expenditures. The City Manager, Assistant City Manager, Finance Director, Assistant Finance Director, and the Budget Analyst then meet with each department and division to review the preliminary budget requests by line item detail. During these discussions, numerous adjustments are made in expenditures, both additions and reductions, as staff reviews the most cost-effective way to achieve the desired level of service delivery. Additional meetings are held as necessary with individual departments to further discuss ongoing budget needs, cost-benefit of supplemental requests, and further review budget items that may be low priority, redundant or not cost effective.

A preliminary budget workshop was conducted with the City Council on June 10-11, 2019 to discuss major revenue and expenditure trends and significant issues of fiscal and budgetary importance. The City Council was provided information on current revenues and expenditures and expected end of year fund balances for each fund. All funds, except for the Fieldhouse Fund and Medical Self Insurance Fund, were predicted to have desirable or satisfactory ending fund balances at the end of the current fiscal year. All funds, including explanations of fund balances, are discussed in further detail within this letter.

City Council was also briefed on other issues related to FY 2020 budget planning, including employee compensation and benefits, potential personnel additions, legislative impacts (such as Franchise Fees, 3.5% Property Tax cap set for FY21, elimination of Red-Light Camera program), water and wastewater rates and winter months averaging, solid waste rates and recommended one-time projects that could be funded from General Fund Balance in excess of the 75 day reserve target. The City Council's input on those topics of discussion were utilized in the formulation of this proposed budget.

Budget Overview

BUDGET CALENDAR AND PLANNING PROCESS



Planning (January – February)

- February - Budget Kickoff

Departmental Budgets (March – May)

- March – Internal Service Funds
- April – Citizen Input Town Hall; CIP and Departmental Budgets review
- May – Remaining departments and big picture review

City Manager's Proposed Budget (June – July)

- June – Preliminary Budget Workshop with City Council; departments submit final budgets based on City Council input; Hotel/Motel funds – budget requests submissions; DCEDC budget approval
- July – Certified Tax Roll available; City Manager submits proposed budget by July 31 per City Charter

City Council's Budget (August – September)

- August – Tax Rate Proposed and Public Hearings; Budget Workshop/Retreat with City Council
- September – Tax Rate and Proposed Budget Public Hearings; Budget and Tax Rate Adoptions

Adopted Budget (October – September)

- October – Fiscal Year begins

Budget Overview

FUND STRUCTURE AND RELATIONSHIP

The City of Duncanville's budget consists of various funds. Each fund represents a specific function and maintains individual objectives and restrictions. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled. The following funds are maintained by the City and included in the budget document.

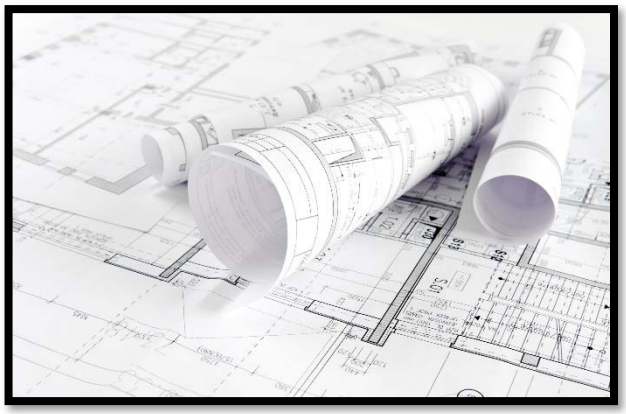
GOVERNMENTAL FUND TYPES

General Fund – accounts for the ordinary operations of the City, which are financed from ad valorem taxes and other general revenues. It is used to account for all financial resources except those required to be accounted for in another fund by law or contractual agreement.

Special Revenue Fund – accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example would be the Hotel Occupancy Tax (HOT) Fund which records tax revenues received from local hotels and expenditures made within the guidelines of the Texas Hotel Occupancy Tax Act.

Debt Service Fund – accounts for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs. The revenue source is principally ad valorem taxes levied by the City allocated specifically for debt service.

Capital Projects Funds – accounts for resources designated to construct or acquire capital facilities and improvements (other than those financed by the Proprietary Fund Types). Resources are derived from sales of general obligation bonds or other designated capital improvement funds.



PROPRIETARY FUND TYPES

Enterprise Fund – accounts for the operations that provide water, wastewater and solid waste services to the public on a continuing basis. All or most of the costs involved are financed by user charges. Additionally, the Duncanville Fieldhouse is an enterprise operation.

Internal Service Funds – accounts for the City's self-insurance programs with related costs being recovered from the various departments of the City on a cost-reimbursement basis. This fund also includes capital replacement funds to account for acquisition, maintenance, and support of computer, hardware, software, motor and heavy equipment vehicles. The fund operations are financed by charges to user departments.

Budget Overview

FIDUCIARY FUND TYPES

Expendable Trust Fund – accounts for awards of monies by the courts to the Police Department. The administration of this fund is legally restricted to the police, and the resources are to be used for police activity.

Governmental Funds

- **General Fund**
  - General Gov't
  - Finance
  - Parks/Rec
  - Public Works
  - Fire
  - Police
- **Special Revenue**
  - Hotel/Motel
  - Court Security
  - Juvenile Case Manager
  - Grants
  - DCEDC
  - Tranportation & Safety Fund
  - TIF- Tax Incremental Financing
- **Debt Service**
- **Capital Improvement Projects**
  - Streets
  - Alleys
  - Parks

Proprietary Funds

- **Enterprise Fund**
  - Utility Fund
    - Water Services
    - Wastewater
    - Utility Billing
    - CIP
  - Drainage
  - Solid Waste
  - Fieldhouse
- **Internal Service**
  - Medical Insurance
  - Comprehensive Self Insurance (W/C and Liability)
  - Fleet Replacement
  - IT Replacement

Fiduciary Funds

- **Expendable Trust**
  - Asset Forfeiture

Budget Overview

CITIZEN INPUT TO THE BUDGET

On March 28, 2019, a Town Hall meeting was held at the DL Hopkins Jr. Senior Center with more than fifty citizens in attendance. The topic of discussion was an overview of the City's General Fund budget. Sources of revenue were explained, including property taxes and sales taxes, and expenditures by type of service provided and by department were also discussed. Following the budget overview presentation, citizens were asked to provide as many responses as they wished to three questions:

1. What should the City spend **MORE** money on?
2. What should the City spend **LESS** money on?
3. What should the City spend **THE SAME** on?

The responses were written on easel pads under each of the three categories, including a "parking spot" for miscellaneous ideas. Next, the audience was asked to place a post-it dot on the three most important things they saw on the list, under any category. The responses and relative prioritization are shown in the tables below.

2019 Budget Town Hall Survey

March 28, 2019

Spend MORE:	Votes
Commuter Rail	13
Economic Development	11
Dog Park	11
Police	10
Bike Lanes	8
Restaurants	7
Public Information	6
Trails	5
City Events	5
Fire/ EMS	4
Streets / Sidewalks	3
Water Supply Testing	3
Rolling Trash Cans	3
Public Works	2
Grants (Federal)	2
Tourist Attractions	2
Social Media	2
Interlocal	1
Technology	1
Liquor Sales	1
LED Lights	0

Other	Votes
Rezone Main Street	8
Police Cameras at Key Entry Points	6
Salary Equality	5
Improving Access to Healthcare	5
Sidewalk to Lion's Park	1

Spend LESS:	Votes
Red Light Cameras	14
Police Vehicles (Sedans v SUVs)	4
Large Industrial / Business "Innovation"	1
Public Information	1
Spend Less on "Necessities"	0

Spend SAME:	Votes
Fire/Police	8
Road Maintenance	4
Parks & Rec	3
Library	3
Code	3
Public Information	2
Public Works	1

Budget Overview

This input was also considered in the formulation of the proposed budget. More detail will be provided in the subsequent budget summary discussions, but briefly:

- **COMMUTER RAIL (MORE):** The Comprehensive Plan adopted by City Council in September 2017, discusses a previous rail study and identifies possible locations for a commuter rail station in Duncanville. Elected officials and staff have had preliminary discussions with DART representatives as well as officials with the North Central Texas Council of Governments (NCTCOG) regarding possible rail service. In June 2019, NCTCOG announced they would fund a Southern Dallas County Transit Study, which will include Duncanville and provide for an opportunity to assess the feasibility and possible funding of a rail line through Duncanville. The study is expected to begin in Spring 2020 and take about twelve months to complete. The results of the study will help the city determine what funding may be required to achieve this service.

- **ECONOMIC DEVELOPMENT / RESTAURANTS (MORE):** The Duncanville Community and Economic Development Corporation (DCEDC) Board implemented a Commercial Demolition / Rebuild Program to assist in the redevelopment and repurposing of distressed or underutilized commercial properties. The program has already proven to be beneficial to the community as the Board has approved grants worth $179,688.42 to aid in the redevelopment of two vacant commercial properties. The DCEDC also invested $1,181,448 in Community Development Projects and $26,317 in Design Incentive Grants to help improve the sustainability of Duncanville businesses and buildings. With the proven success of the Demo / Rebuild Program, the Board has committed to continue its funding for the FY 2020 Budget. In addition, the FY 2020 Proposed Budget includes $12,000 for a part-time intern to assist in the development of a complete commercial database. This will make site selection easier for prospective businesses as they can view available properties in Duncanville on the Economic Development website.

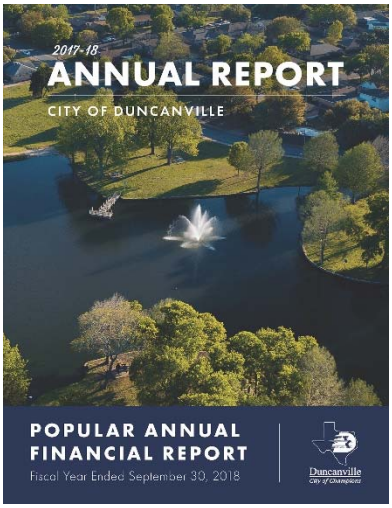
- **DOG PARK (MORE):** The Park Master Plan identified a dog park as a priority and it was included in a list of projects presented to the Citizen Bond Advisory Committee in 2018. After consideration of all the projects, and with limited bond capacity available to avoid a tax rate increase, the dog park was not selected as a priority bond project. This project will continue to be evaluated as capital funds become available.

Budget Overview

- **POLICE (MORE)**: The Police Department budget represents the largest expenditure of all departments in the city, with expenditures of $9,505,974 projected for FY 2020. Recruiting and retaining police officers remains a high budget priority. Due to many factors, recruiting qualified police officers is becoming more and more competitive as cities look for candidates in an ever-shrinking pool. Low unemployment rates, combined with a national scrutiny and focus on police, result in fewer applicants considering policing as a profession. The proposed FY 2020 budget continues funding for civil service step increases (tenure-based increases) of approximately 4% for eligible police and fire personnel; and includes an additional 4% increase in pay for all police and 5% for fire positions to bring the entry level pay ranges near the average of our benchmark cities.

- **BIKE LANES (MORE):** $1,500,000 was approved in the 2018 Bond Election for bike lanes and trails. The Park Board is currently reviewing the Local Bike Master Plan and will update the plan over the next several months to include a prioritized recommendation of bike lane and trail opportunities. In addition, the City has recently contracted with Dunaway Associates to explore the viability of bike lanes on Danieldale Road in conjunction with the roadway improvements approved in the bond election. The City will also seek grant opportunities to maximize bond funding and further expand future bike lanes and trails.

- **PUBLIC INFORMATION (MORE):** The Office of Public Information plays a vital role in communicating City government activities and information to stake holders, and the PIO budget increased overall by 23.4%, which includes an expansion of outreach efforts and projects. Technology updates and marketing communication tools continue to evolve, and the proposed FY 2020 budget includes new camera equipment, as well as tools for video/photo/graphic/audio production. The budget proposes to expand communication services to include $4,000 for professional video development, as well as several new projects, including a City of Duncanville Annual Report and New Resident Guide.



- **RED-LIGHT CAMERAS (LESS):** House Bill 1631 was passed into legislation in May 2019, which prohibits the use of photographic traffic signal enforcement systems, more commonly known as “red-light cameras.” All red-light cameras in the city of Duncanville have been disabled and citations are no longer being issued. The City is currently waiting on the vendor to remove all the equipment.

Budget Overview

GENERAL FUND

The General Fund is the City's principle operating fund, which is primarily supported by property and sales taxes, and permits and fees. This fund supports core city services such as police, fire, engineering, streets, planning, parks, recreation, library, finance and administrative operations. Transfers from other funds are allocations to the General Fund for the management, finance and administrative support to those funds. Appropriate transfer amounts are calculated based on time and effort expended by General Fund employees for work directly associated with other funds.

Fund Balance

The City of Duncanville Financial Policies, Section IX(B) "Operating Reserves" requires the General Fund to maintain 60 days minimum operating expenditures (the equivalent of 16.4%) in operating reserve expenses. These reserves are for unanticipated expenditures such as natural disasters or emergencies, large legal liabilities or important one-time expenditures. The budget goal is to maintain 75 days Fund Balance (equivalent to 20.5% in operating reserve expenses). This goal is in keeping with Government Accounting Standards Board (GASB) recommendations to maintain a 15-25% undesignated fund reserve.

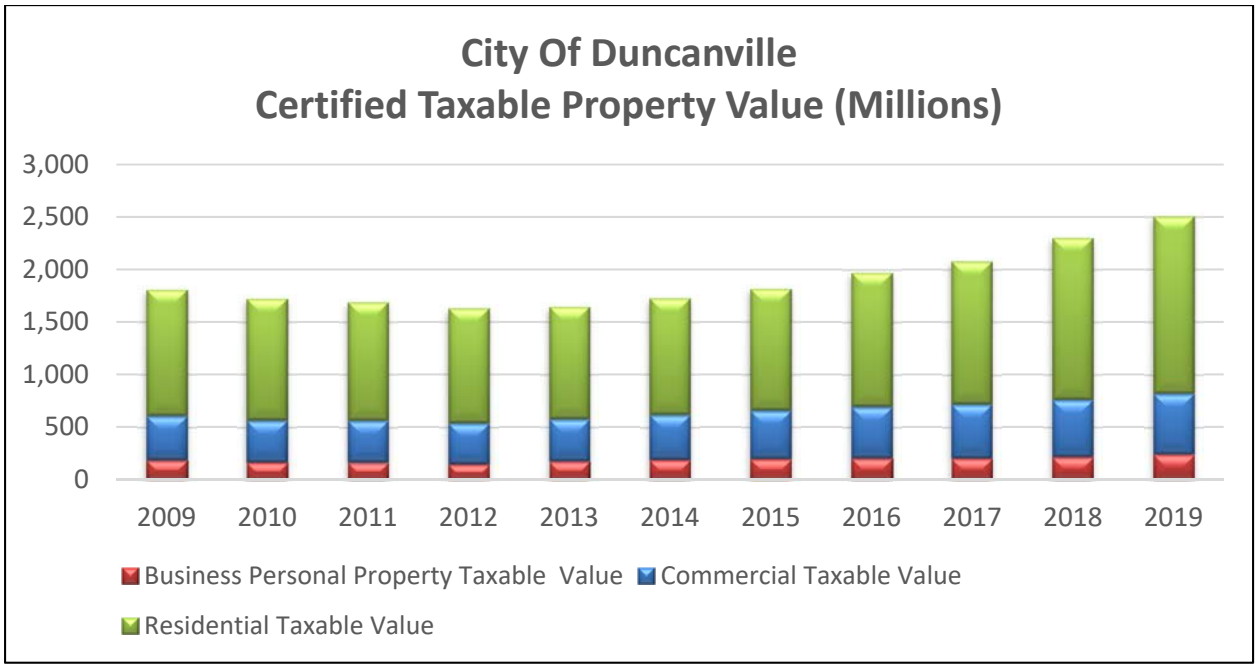
GENERAL FUND BALANCE

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$8,465,473	$7,339,405	$9,074,329	$7,603,995
Ending Balance	$9,074,329	$6,581,576	$7,603,995	$6,645,771
Days of Operation	114	80	89	75
Amount above or (Below) Operating 75 Day Reserve	$3,087,878	$382,789	$1,198,164	$505

Tax Rate

The proposed budget for FY 2020 incorporates a tax rate of $0.743447 per $100 valuation, which includes a tax rate reduction of $0.005. This is the second consecutive year to reduce the tax rate and is a continued acknowledgement of a strong economy, rising property values and economic development efforts in Duncanville, as well as a commitment to efficient delivery of municipal services.

Budget Overview



The chart below illustrates the City taxes paid by a citizen over the past five years.

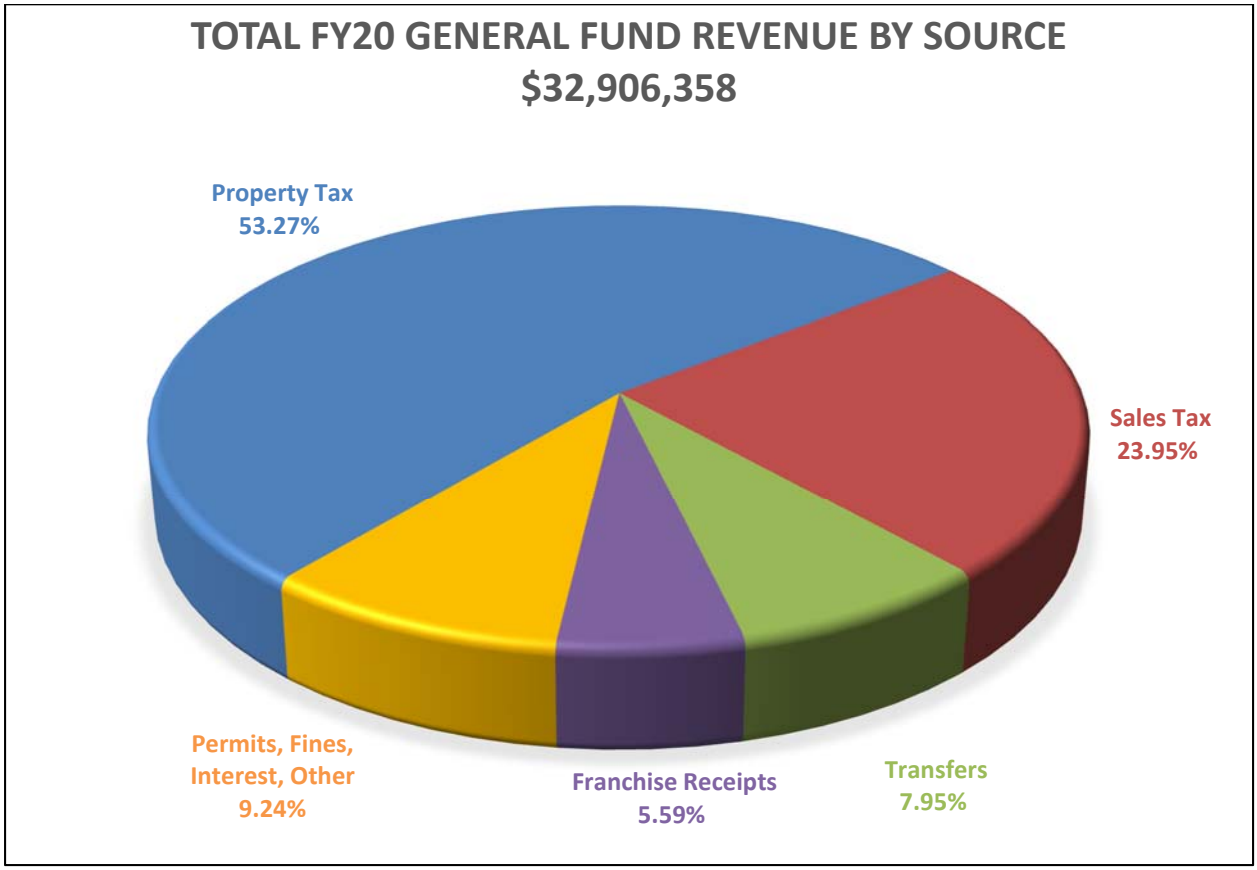
	2014	2015	2016	2017	2018	2019
Average Taxable SFR Values	$97,585	$102,668	$112,645	$121,190	$135,948	$150,879
Tax Rate per $100	0.758447	0.758447	0.758447	0.758447	0.748447	0.743447
Average Duncanville City Tax (Only) Paid	$ 740.13	$ 778.68	$ 854.35	$ 919.16	$1,017.50	$1,121.71
Daily Cost of Duncanville Services	$ 2.03	$ 2.13	$ 2.34	$ 2.52	$ 2.79	$ 3.07

State law requires a taxing entity to calculate two rates after receiving its certified tax appraisal roll – the effective tax rate and the rollback rate. The *effective tax rate* is the rate that will generate the same amount of property tax dollars this year as in the previous year, excluding new construction and annexations. The *rollback tax rate* is the highest tax rate a taxing entity can set before taxpayers can petition for tax rollback procedures. Certain requirements must be followed by the City, depending on the ultimate tax rate chosen and its comparison to the effective tax rate. These requirements comply with state truth-in-taxation laws and protect the public's right-to-know concerning tax rate decisions. As shown in the next chart, the proposed tax rate is above the effective tax rate for 2020 but below the rollback tax rate.

Budget Overview

Tax Rate Comparison			
Fiscal Year	Tax Rate	Effective Tax Rate	Rollback Tax Rate
2016	$0.758447	$0.718796	$0.790517
2017	$0.758447	$0.704578	$0.763848
2018	$0.758447	$0.717895	$0.780079
2019	$0.748448	$0.689904	$0.748940
2020	$0.743447	$0.686452	$0.751442

REVENUE HIGHLIGHTS



The proposed FY 2020 Annual Budget projects $32,906,358 in General Fund Operating Revenues, or an increase of $1,372,585 (+4.3%) over the FY 2019 Adopted Budget.

Budget Overview

Property Taxes

Otherwise known as ad valorem taxes, property taxes are the single largest source of revenue for the General Fund. The proposed budget estimates $17,530,520 for FY 2020, an increase of $1,567,597 (+9.8%) over the FY 2019 Adopted Budget. This increase is attributable to increased property values for existing commercial and residential properties, as well as new construction and new personal property valued at $14,640,024. Total Certified Taxable Value for 2019 is $2,504,450,854.

Sales Tax

Sales tax collections are the second highest source of revenue for the General Fund. The proposed budget estimates $7,881,523, a decrease of $193,257 (-2.4%) from the FY 2019 Adopted Budget. The decrease in sales tax is primarily due to a top sales tax producing business moving a portion of their business out of the city.

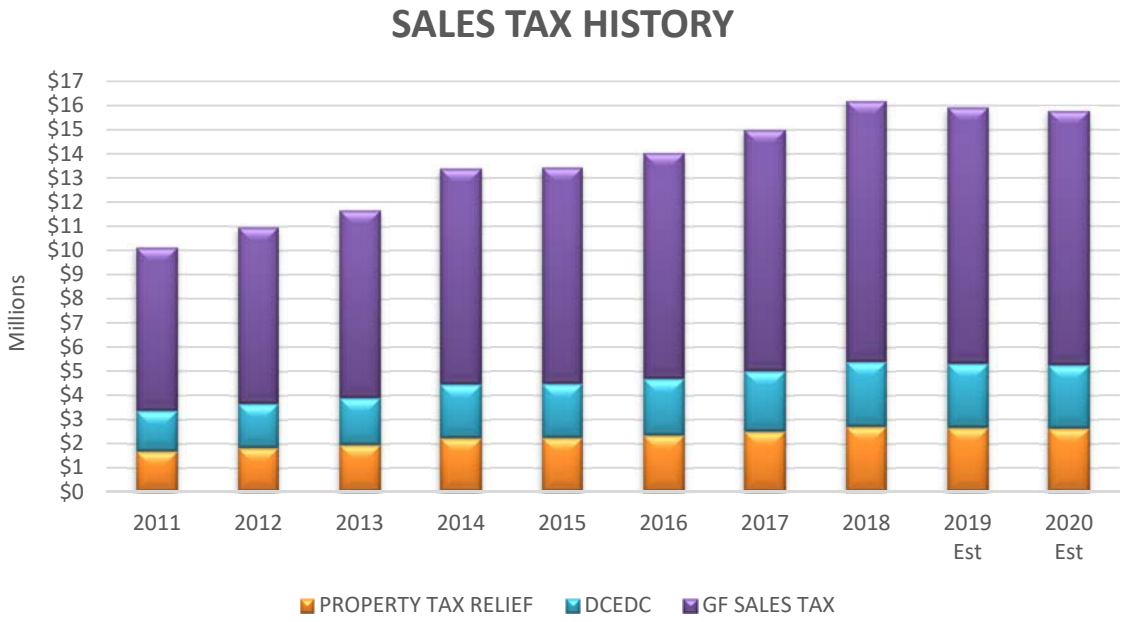


Chart Note: Estimates are based on historical actuals and current trends.

Franchise Fees

Franchise fees are revenues received from various utility companies who utilize the City's rights of way for delivery of their services. Revenues from franchise fees are projected to be $1,840,000 or a decrease of $76,000 (-4.0%) from the FY 2019 Adopted Budget. Telephone Video Services franchise fees of $120,000 have been removed as a result of Senate Bill 1152. Electric Franchise fees and Natural Gas Franchise fees are projected to increase by $60,000 in total. This increase offsets the decrease in Telephone Video Service fees. Electric and gas franchise fees are based on gross receipts of provider and are dependent on weather and temperatures. This revenue

can fluctuate from year to year. Cable franchise fees are based on a percentage of gross receipts as well and tend to be more stable.

Other Revenue Highlights

- Permits and fees – fees charged for EMS, development, and other municipal services. Anticipated revenue is $1,153,000, a decrease of -$117,760 (-9.3%) from the 2019 Adopted Budget. This decrease is primarily due to the assumption of no longer receiving collections from the state of Texas Supplemental Payment Program, which is a program through Department of Human Services that offsets the cost of non-payments or reduced Medicare payments for ambulance fees and billing shortages.

- Fines - includes Municipal Court fines, code violations, overdue library books and false alarms. Anticipated revenue is $508,000, an increase of $16,000 (3.3%) compared to the FY 2019 Adopted Budget. This increase is largely attributed to an increase in False Alarm Fines.

- Interest on Investments - is projected to increase to $315,000 (+34%) due to more favorable interest rates compared to previous years and prudent cash management.

- Recreation fees - are projected to increase to $311,000 (+20%). This increase is largely due to a 10% proposed increase in facility rental rates, as approved by the Parks Advisory Board.

- Reimbursements – increase of $30,000 for School Crossing Guard program through Dallas County. This is a new revenue as of FY 2019. Increase of $44,000 for reimbursement of Regional Emergency Management Coordinator. This program is split among the four Best Southwest Cities that participate in this partnership.

- Transfers In - $2,614,435 in revenue that will be transferred in from the Utility Fund, Solid Waste Fund, Duncanville Community and Economic Development Corporation, and Hotel-Motel Fund, to cover indirect costs borne by the General Fund. These costs include management, legal services, finance and human resources administrative support costs.

EXPENDITURE HIGHLIGHTS

The proposed FY 2020 Budget projects $33,864,582 in total General Fund expenditures, an increase of $1,572,979 (+4.9%) from the FY 2019 Adopted Budget. It is important to note that operational (ongoing) expenditures ($32,340,292) are less than operational revenues ($32,906,358) as the city maintains a balanced budget.

Total operating expenses for FY 2020 are proposed at $32,340,292 or an increase of $2,172,862 (+7.2%) from FY 2019 Adopted Budget operating expenses. Reasons for this change are discussed

in greater detail later. Other adjustments to expenditures are budgeted at $1,524,290 and are also described further in this section.

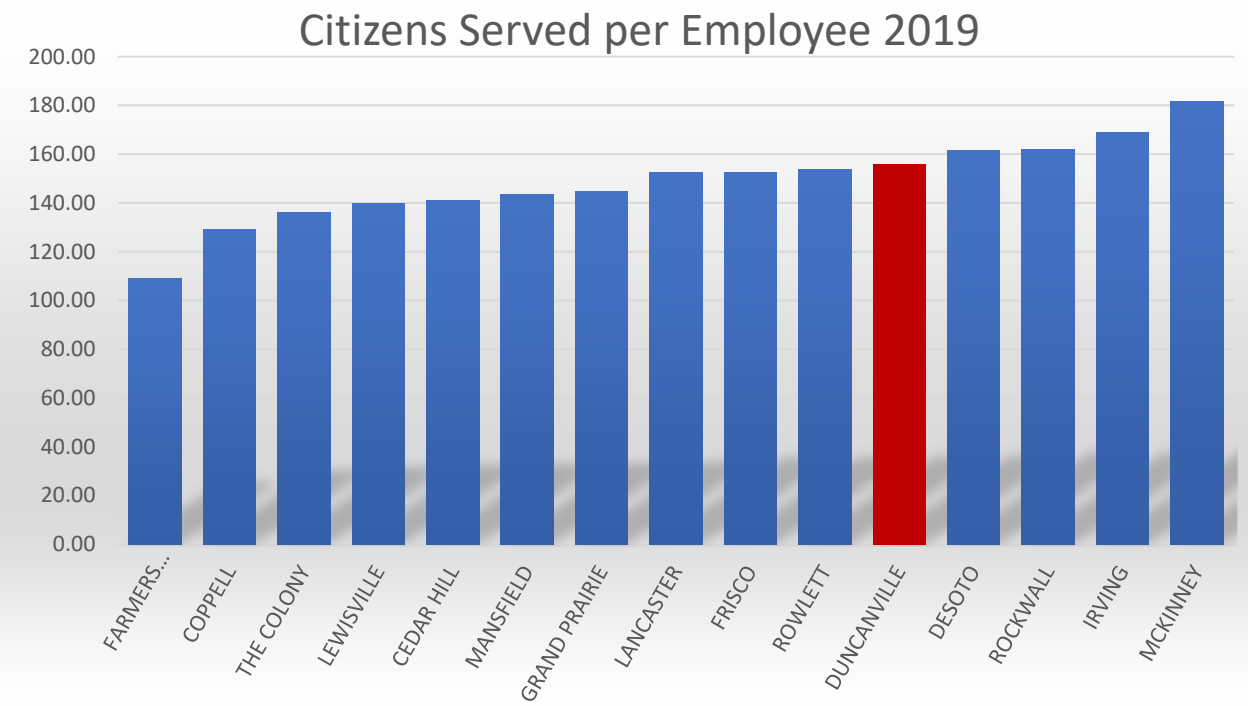
Following are the major highlights of the General Fund proposed expenditures:

Personnel Expenses

The City of Duncanville is a service organization, and the majority of expenses in the General Fund are related to labor costs or the costs necessary to provide the personnel to deliver the services expected by the community. The proposed FY 2020 General Fund budget dedicates $21,644,487 or 63.9% of total spending on personnel related expenses. Additional personnel expenses over the Adopted FY 2019 Budget is comprised primarily of new personnel ($141,628), compensation plan adjustments ($22,070) and employee pay increases ($629,466)

One generally used indicator of staffing is the number of citizens served per employee. While this can vary across cities depending on the services offered, it is nonetheless a useful reference point.

As shown in the figure below, the number of citizens served per employee is higher than many cities in our survey group, an indication Duncanville continues to be a lean organization.



Budget Overview

The City has made great efforts within the last four fiscal years to address and improve our position in the DFW marketplace (see below). It is an ongoing challenge to remain competitive when the market is ever-changing and the City is competing for the same resources. It is the City's goal to be within 95% of the average market based on salary data from 15 comparison cities.

Fiscal Year	Compensation	Notes
2015	3%	General employees: actual pay brought to within 10% of market per actual average salaries. Starting pay adjustments were also made if starting pay range was below the market average; 3% across the board. Fire: 15% adjustment to starting pay; Police: 7% adjustment to starting pay.
2016	3% Avg.	Compensation Study performed in FY 14-15 and as a result 91 general positions received a market adjustment. The average increase was 3.3%. Police and Fire Civil Service received a pay plan adjustment of 2.50%.
2017	3%	General Employees: 3% increase given; 23 positions adjusted for compression and reclassification. Police/Fire: upper ranks steps adjusted to be within 90-95% of the market average. Average increase came to 3.91%.
2018	2%	Did not change Minimum/Maximum of pay ranges.
2019	3% / 5%	Did not change Minimum/Maximum of pay ranges. General employees: 3% increase given; 5% increase given for Police/Fire civil service employees.

In the current environment, we are seeing unemployment levels in the Dallas-Fort Worth region at 2.7% (US Bureau of Labor Statistics – May 2019). This creates an added challenge to recruiting and retaining quality employees. This challenge continues to be felt in the Police Department. Cities across the nation are struggling with recruiting police officers, as well as retaining veteran officers.

Facing this challenge, the City proposes a 3% across-the-board (ATB) increase for general, non-civil service full-time employees in FY 2020. This will not affect the minimum (starting pay) to maximum pay range. However, it will move employees up in their placement within the range, compensating them for their experience in Duncanville. A few job classifications will also be adjusted to be more competitive in the marketplace based on the annual survey.

Budget Overview

The City proposes a 4% adjustment for Police and a 5% adjustment for Fire to the pay plans. In addition, tenure-based step increases are also funded at approximately 4% between annual steps. These adjustments will raise the minimum (starting pay) and maximum pay for each public safety job classification.

The total cost for all funds for a 3% non-civil service pay increase, 4% Police and 5% Fire civil service market adjustment, including taxes and benefits is $697,857 (Non-civil service: $284,435; Police/Fire: $413,422). The impact to the General Fund is $629,466.

Personnel Additions

1. Network Administrator – the purpose of this position will be to proactively assess and monitor all City networks, devices, and software systems. The IT department has taken on large projects such as implementation of Finance/Human Resources ERP system. While adding new technology does create efficiencies and cost-effective means of providing many services to our citizens and by reducing, in many cases, the need for additional staff, it does require skilled technology staff to manage, maintain, and secure the ERP systems. New systems, while providing these efficiencies and gains in other City departments, also increase the work load on the IT Department. This position will also be positioned as a measure to help protect the City and its citizens from cyber-attacks and possible infiltration. A data breach of citizen data, which is federally protected, has the potential of costing the City thousands in recovery costs.

   Total cost including salary and benefits is $83,625.

2. Crime Victims' Advocate – this position is not new to the City but new to the General Fund. The position has been historically funded by a Victims of Crime Act (VOCA) grant, which will be discontinued at the end of this fiscal year, therefore funding for continuation of the position will shift to the City. This position provides support, assistance, information, and advocacy to victims of crime. This is accomplished by providing crisis counseling, short term counseling, information and referrals, justice support and advocacy as well as personal advocacy for victims and their families.

   Total cost including salary and benefits is $58,003.

The total cost to the General Fund to add the Network Administrator and Crime Victims' Advocate is $141,628.

SWAT Pay

The proposed FY 2020 Budget also includes funding of $47,734 for SWAT pay. To be a member of SWAT it takes approximately 6 months of team training before a member can be part of the entry team. Additionally, members must be able to pass firearms qualification with 90% accuracy on target and maintain this accuracy. SWAT members include 23 total members, inclusive of Police and Fire medics. These members are on-call 24/7. Members must maintain a high level

of fitness. Training is scheduled for at least two days every month. This stipend will recognize the extra training and on-call duty required of the members. This pay would be paid at $150 per month per member.

Other General Fund Expenditure Highlights

- Added a new program to Public Works Planning Division to initially fund a Neighborhood Entryway Signage Grant. The initial funding is $10,000. The program will allow for neighborhoods to update their entry way signs with a 50/50 matching grant.
- Increase of $238,233 to Traffic Operations for Traffic Safety improvements due to the elimination of the Red Light Camera Fund.
- Economic Incentive Grant of $100,000. The last payment for the Deford's Lumber incentive will be made in January 2020. The original agreement began in 2014.
- Loan Payment of $240,228. This is for repayment amount for the proceeds attributed to EON Reality incentive. The last payment will be made in FY 2022.

Transfers Out

- A one-time funding transfer of $340,400 to the Medical Self-insurance Fund. This transfer is necessary to help offset the negative fund balance. This is explained in further detail in a later section.
- Transfer of $425,662 to One-Time Projects. Proposed projects will be discussed in detail in a later section.
- $15,000 to Grant Fund for city required matching to various grant programs.
- $53,000 to TIF (Tax Increment Reinvestment Zone #1). This is the estimated property tax to be received from the designated zone.

ONE TIME PROJECT FUND

One Time Project Funds come from unreserved general fund balance in excess of the 75-day Designated Operating Reserve. In the prior year this fund was referred to as Excess Reserve Fund Balance. The funds are only to be used for one time "projects" or one-time expenditures as may be approved by the City Council.

During the budget review process, departments submitted budget scenario packages for City Management consideration. The selected one-time projects for FY 2020 come to a total of $425,662.

Budget Overview

Projects proposed for FY 2020 are:

General Government $ 19,185

- Laserfiche software will allow the city to become more electronically friendly, providing records retention, scanning of documents, and providing an open records portal for the common monthly reports. The one-time cost covers software setup and training. There is an ongoing annual fee of $23,160 for the online portal.

Addresses City Council Capstone 1: *Most Engaged Citizens in America* and City Council Capstone 6: *Become a "best practices" organization;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

Facility Security Upgrades $ 115,000

- Security camera upgrades and new installation for Lions Park and Fire Station #2 on Main Street. Additionally, this project includes added access control for the Duncanville Fieldhouse.

Addresses City Council Capstone 2: *Create high quality neighborhoods and parks;* and Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

Parks and Recreation $ 139,969

- LED Panel Christmas Tree ($25,000). The current community Christmas tree is approximately 20 years old and beyond repair. Having LED Lighting will improve aesthetics and electricity usage.

Addresses City Council Capstone 2: *Create high quality neighborhoods and parks;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

- LED Lighting at Amphitheater in Armstrong Park ($20,000). Updating old lighting with modern LED lighting and a control board will greatly enhance all community events at the amphitheater, as well reduce production cost due to efficiency and production companies not having to use their own lighting.

Addresses City Council Capstone 2: *Create high quality neighborhoods and parks;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

- Neighborhood Park Outdoor Fitness Equipment ($50,000). This includes a multi-function rig and two individual fitness components to be placed along the walking trails.

Addresses City Council Capstone 2: *Create high quality neighborhoods and parks;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

- Trane R-newal Program ($44,969). This will be the second chiller to be refurbished at City Hall. This refurbishing program through Trane will give an additional 5-7 years life before needing total replacement. This project includes all new interior components and a 5-year warranty. The chiller is currently 13 years old.

Addresses City Council Capstone 6: *Become a "best practices" organization; organization;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

Public Works $ 151,508

- Laserfiche ($10,000). This project will allow Building Inspections division to have all commercial building drawings, currently stored at the Municipal Service Center, to be electronically scanned and digitally accessible and retained.

Addresses City Council Capstone 6: *Become a "best practices" organization; organization;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

- Fuel Tank Replacement ($175,000 total split among various funds). $141,508 General Fund. Currently the City utilizes two fiberglass Underground Storage Tanks, which were installed in 1987 when the Service Center was built and are at the end of useful life. New tanks will consist of 12,000-gallon UL2085 Fireguard Double Wall Tank with new dispensers.

Addresses City Council Capstone 6: *Become a "best practices" organization; organization;* and addresses Organizational Workplan Goal: *Maximize city and community resources to improve quality of life in a sustainable manner.*

DEBT SERVICE FUND

This fund receives the portion of ad valorem taxes that pay the annual debt service on long term tax supported debt. Bonds are typically issued for capital improvement projects, including public works infrastructure, parks and facilities.

The debt service fund anticipates total revenues of $1,428,157 in FY 2020, which includes ad valorem taxes, delinquent taxes, and penalties and interest on delinquent taxes. In November of 2018, the citizens approved General Obligation Bonds in the amount of $21,600,000. FY 2020 will include the first payment of $ 1,480,642. Payments will continue until 2039.

UTILITY FUND

The Utility Fund is an enterprise fund and 100% supported by water and wastewater fees charged to consumers.

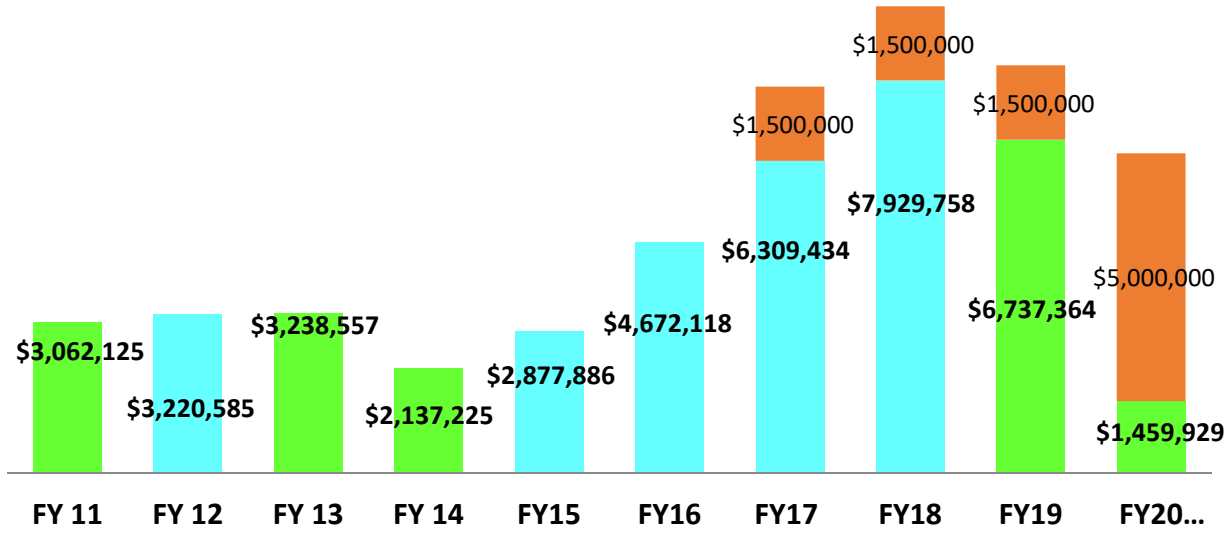
Fund Balance

Ending fund balance remains above the targeted fund reserve of 60 days. Funds are reserved from the fund balance for the Automated Metering Infrastructure (AMI) project. Due to the anticipated costs to implement the AMI project based on research and a similar city's recent experience with the same project, the reserved amount for this project was increased from $1,500,000 to $5,000,000.

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$7,809,434	$6,430,260	$9,429,759	$8,237,364
Ending Balance	$9,429,759	$4,859,798	$8,237,364	$6,459,930
Days of Operation	193	95	158	122
Amount above or (Below) Operating 60 Day Reserve	$6,496,664	$1,782,939	$5,108,982	$3,271,787

Budget Overview

The chart below details the ending fund balance history and AMI reserve. The columns shaded in blue are years with rate increases.



REVENUE HIGHLIGHTS

For the second consecutive year, staff recommends no rate increases for water or wastewater, absorbing the cost increases from Dallas Water Utilities and Trinity River Authority due to sufficient fund balance.

EXPENDITURE HIGHLIGHTS

Expenditures are budgeted at $19,394,534 an increase of $676,972 (+3.6%) from the FY 2019 Adopted Budget. This increase is due to increase in Trinity River Authority/Ten Mile Creek budgeted cost and forecasted flows.

The proposed FY 2020 Utility Fund budget includes a transfer of $5,000,000 to the Water and Wastewater CIP Fund for capital improvements including continued water and wastewater line replacement to upgrade aging infrastructure. Projects are listed in the Capital Improvements Plan (CIP) section.

SOLID WASTE FUND

The Solid Waste Fund includes revenues paid by residents and commercial businesses within the city for trash and solid waste pickup.

Fund Balance

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$441,708	$402,743	$591,988	$515,372
Ending Balance	$591,988	$253,325	$515,372	$292,263
Net Change	$150,280	($149,418)	($76,616)	($223,119)

REVENUE HIGHLIGHTS

The City contracts with Republic Waste Services to provide this service. Annually, Republic is allowed by contract to include a price increase to the rates charged to the City, equivalent to increases in the Consumer Price Index (CPI). Prior to 2018, the City had not passed along these rate increases since 2012, resulting in declining fund balance reserves. In FY 2018, rates were increased by $2.00 per month for curbside pickup, and $4.00 per month for alley pickup. There was no rate increase in FY 2019.

The City established a new contract with Republic Services in July of 2019. City council voted to increase garbage collection rates by $4.50 per month for curbside pickup. The proposed budget reflects this cost increase for curbside customers, and a $5.00 per month increase for alley customers (with the additional $0.50 per month assisting in alley reconstruction projects).

Total revenues are projected at $3,845,934 in the proposed FY 2020 budget, an increase of $873,934 (29%) from the FY 2019 Adopted Budget. Revenues are received from residential garbage collection fees.

EXPENDITURE HIGHLIGHTS

Expenditures are budgeted at $4,069,053, an increase of $947,635 (+30.4%) from the FY 2019 Adopted Budget. The primary increase is due to the new Garbage Collection contract.

DRAINAGE FUND

The City collects stormwater drainage fees from residential, multifamily and commercial utility customers to offset the costs of maintaining and constructing stormwater drainage systems. As discussed with City Council, changes in the commercial stormwater utility fee are being implemented in 2019. In order to be conservative, the rate increases are being phased in by quarterly increases over a 12-month period starting with the last quarter of FY 2019 and continuing into FY 2020.

Fund Balance

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$701,048	$638,782	$980,818	$844,765
Ending Balance	$980,818	$247,941	$844,765	$463,063
Net Change	$279,771	($390,841)	($136,054)	($381,702)

REVENUE HIGHLIGHTS

The proposed FY 2020 budget anticipates total revenues of $747,000, an increase of $70,144 (+10.4%) over the Adopted FY 2019 Budget. This increase captures the phased-in increases to commercial properties impacted by the Stormwater Utility Fee implemented beginning in July 2019.

EXPENDITURE HIGHLIGHTS

Expenditures proposed in the FY 2019 budget total $1,128,702 and include eligible costs for Public Works engineering and administration related to stormwater management, and $729,669 for erosion control projects and capital improvement projects.

ECONOMIC DEVELOPMENT FUND

In 1995, two propositions were passed by Duncanville voters. Proposition No. 1 was approved for an additional one-half of one percent sales and use tax to be used to reduce the property tax rate. Proposition No. 2 was approved for an additional one-half of one percent sales and use tax to be used for parks and park facilities, municipal building (e.g., library facilities), including maintenance and operating costs of such facilities, and for the promotion and expansion of manufacturing and industrial facilities, and other economic development purposes.

Following approval of these propositions, the DCEDC Board was formed to oversee and/or recommend the use of the 4B sales tax funds.

Fund Balance

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$1,593,102	$1,290,507	$1,855,208	$2,550,462
Ending Balance	$1,855,208	$2,263,107	$2,550,462	$3,419,996
Net Change	$262,106	$972,600	$695,254	$869,534

REVENUE HIGHLIGHTS

The proposed FY 2020 DCEDC budget projects $2,643,174 in total revenue, a decrease of $53,919 (-2.0%) from the FY 2019 Adopted Budget. Sales tax receipts have decreased primarily due to a top sales tax producing business moving a portion of their business out of the city.

EXPENDITURE HIGHLIGHTS

Expenditures are budgeted at $1,773,640 for FY 2020, an increase of $49,147 (+2.8%) from FY 2019 Adopted Budget. Included in the total expenditure amount, $337,111 is allocated to ongoing expenses of the DCEDC such as personnel salaries and benefits and marketing. This amount also includes adding an Intern position ($12,000). Funding of $153,553 is allocated for Keep Duncanville Beautiful and beautification projects throughout the city to enhance the economic attractiveness of Duncanville. Additionally, included in the proposed FY 2020 budget is continued funding for incentive programs, such as commercial properties who demolish and rebuild distressed properties and design and façade grants. Total budget for grants is $185,000.

Debt service paid by the DCEDC is allocated at $1,022,263 for FY 2020 to repay long term debt attributed for 2006 debt issued to finance various park improvements and public infrastructure improvements for the Shops at Waterview, and to cover Fieldhouse debt.

HOTEL-MOTEL TAX FUND

Hotel occupancy taxes are authorized under the Texas Tax Code, Chapter 351, which also restricts these funds to uses specifically authorized under this chapter. This fund was created to account for the tax revenue generated by hotel and motel room rentals within the city of Duncanville.

Budget Overview

Fund Balance

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$1,143,356	$1,314,228	$1,405,334	$1,487,020
Ending Balance	$1,405,334	$1,576,853	$1,487,020	$1,707,090
Net Change	$261,978	$262,625	$81,686	$220,070

REVENUE HIGHLIGHTS

The proposed FY 2020 Hotel-Motel Fund budget anticipates total revenues of $908,100, a decrease of $67,000 (-6.9%) over the FY 2019 Adopted Budget. This decrease in revenue is due to the closure of the Rodeway Inn ($86,000 loss).

EXPENDITURE HIGHLIGHTS

Proposed total expenditures are $688,030, a decrease of $24,445 (-3.4%) over the FY 2019 Adopted Budget. The decrease in expenses is due to reduced number of applications for Hotel/Motel grants; reduced support of Fieldhouse advertising ($100,000) as the Fieldhouse is absorbing more cost from increased Fieldhouse revenues. The budget also includes an additional $100,000 for a Major Event Planner contract in efforts to attract more events to Duncanville. Below is a list of some of the applications received for FY 2020 Hotel-Motel grants and incentives. Note that the amount listed is based on applications received and has not yet been approved by City Council; therefore, these amounts are subject to change.

Other Expense Highlights

- Multi-cultural Fusion Fest $10,000
- Sandra Meadows Tournament $42,000
- Great American Sports Tournaments (GASO) $45,000
- Duncanville Chamber of Commerce (Visitor Center) $33,445
- Duncanville Community Theatre $30,000
- Museum of International Cultures $40,000

FIELDHOUSE

Fund Balance

	2017-18 Actual	2018-19 Budget	2018-19 Revised	2019-20 Budget
Beginning Balance	$(1,113,839)	$(1,011,684)	$(1,138,567)	$(1,102,293)
Ending Balance	$(1,138,567)	$(962,135)	$(1,102,293)	$(1,099,500)
Net Change	$(24,728)	$49,549	$36,273	$2,794

REVENUE HIGHLIGHTS

Total revenue is projected at $1,387,471 in FY 2020, a slight increase of $36,387 (2.7%) from FY 2019 Adopted Budget. This is primarily due to increases in food and beverage sales and classes. Other revenue areas such as Sponsorships, court and building rentals, after school and camp programs remain steady.

EXPENDITURE HIGHLIGHTS

Total proposed expenditures are budgeted at $1,918,527 an increase of $80,442 (4.4%), which is primarily due to increases in administrative costs (increase in janitorial contract and employee compensation) and food and beverage cost. All other expenses remain steady. Debt service expense is offset by a transfer to revenue from the DCEDC. The Fieldhouse debt is scheduled to be retired in February 2025.

The proposed FY 2020 budget projects a slight net operating income, exclusive of debt service payment.

INTERNAL SERVICE FUNDS

Internal Service Funds are funds set aside for specified expenditures. They are a cost saving way to fund items such as Equipment and Fleet replacement and IT Equipment replacement from regular contributions from the various cost centers and funds. Additionally, contributions are made to fund Medical, Liability and Worker's Comp insurance premiums when due.

Budget Overview

Ending Fund Balances	FY18 Actual	* FY19 Adopted	* FY19 Revised	* FY20 Proposed	Net Change to Ending Balance
Fleet Replacement	$ 2,656,870	$ 963,344	$ 2,060,536	$ 2,120,353	$ 1,157,009
IT Replacement	$ 225,868	$ 47,294	$ 223,578	$ 154,044	$ 106,750
Medical Self Insurance	$ (500,645)	$ (1,740,582)	$ (832,558)	$ (784,745)	$ 955,837
Comprehensive Self-Ins	$ 824,040	$ 660,990	$ 737,161	$ 691,413	$ 30,423

Fleet Replacement Highlights

Due to the health of the fund, reduced contributions from the various cost centers and funds were implemented for the second year in a row. General Fund will contribute 40% of the annual contribution; Utilities Fund will contribute 70%; and Solid Waste will contribute 50%. Twelve vehicles, including a new Trailer Mounted Valve Exerciser and Hydro-Excavator for the Water Department are included in the budget. Total projected cost for FY 2020 replacements is $641,345.

IT Replacement Highlights

Due to the health of the fund, reduced contributions from the various cost centers and funds were implemented. Total contribution for all funds is 30% of the ongoing annual contributions. There are approximately 50 items due for replacement. Total projected cost is $119,100.

Medical Self Insurance

Due to high health claims expenses in years past the fund balance went negative in FY 18. FY 2019 the City turned to a fully insured medical plan in order to protect the City from further liability. A one-time transfer of $400,000 was made into the fund in FY 2019. Another one-time transfer of $400,000 will be made into the fund to further offset the negative fund balance.

Given better claims history this year, the City's current medical carrier, Blue Cross Blue Shield, is giving a rate pass, meaning no increased premiums. Employees on certain tiers and plans will be given a rate increase to better align with best practices of other public entities and further reduce the City's subsidy on certain tiers. Expenses are projected to be $3,943,129, a decrease of $624,241 (-13.7%). This is due to run out claims from previous plan year.

Comprehensive Self Insurance

Liability and Worker's Comp claims are paid from the Comprehensive Self Insurance Fund. Contributions are made from the various cost centers and funds. Contributions will remain flat. Premium expenses are projected to increase by 2%. This is offset by the reduction in overall

liability and worker's comp claims. With higher ending fund balance in FY 2018 and slight reduction in expenses, ending fund balance for FY 2020 is projected to be $691,413.

CAPITAL IMPROVEMENT PROJECTS

Alley, Drainage, and Utilities CIP are funded by consumer fees. Street CIP has no identified revenue stream to fund projects. A Capital Improvement Project list and anticipated cost will be further detailed in the Capital Improvement Project Funds section.

Ending Fund Balances	FY18 Actual	* FY19 Adopted	* FY19 Revised	* FY20 Proposed
Alley CIP	$ 300,747	$ 94	$ 199,679	$ 46,679
Drainage CIP	$ 980,818	$ 247,941	$ 844,765	$ 466,063
Street CIP	$ 64,735	$ 17,970	$ (1,015)	$ (1,015)
Utilities CIP	$ 5,218,501	$ 2,624,409	$ 7,335,065	$ 2,692,487

Additionally, in November of 2018, the citizens of Duncanville voted to approve General Obligating Bonds to fund certain Capital Improvement Projects. The list of bond projects is below.

Bond Type	Project Description	Total Cost
Streets	Danieldale Road CIP	$3,100,000
Streets	Main St @ Camp Wisdom	$1,250,000
Streets	South Cedar Ridge	$2,000,000
Parks	City-wide Trails Phase 1-3	$1,500,000
Parks	Rotary Park Parking Lot	$ 50,000
Parks	Pavilions at Lakeside & Harrington	$800,000
Parks	Armstrong Park Kidsville & Splashpad	$2,250,000
Parks	Harrington Park Improvements	$2,000,000
Facilities	Construct Fire Station	$6,000,000
Facilities	Renovate Service Center	$2,4000,000
TOTAL		**$21,600,000**

CITY OF DUNCANVILLE

FISCAL YEAR 2019-20 BUDGET

GENERAL FUND SUMMARY

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	BASE REVENUES				
1	Property Taxes	$ 14,573,182	$ 15,962,923	$ 15,962,923	$ 17,530,520
2	Sales Taxes	8,131,840	8,074,780	7,956,523	7,881,523
3	Franchise Receipts	2,046,553	1,916,000	1,910,000	1,840,000
4	Permits & Fees	1,428,790	1,270,760	1,508,000	1,153,000
5	Fines	506,267	492,000	508,000	508,000
6	Interest on Investments	319,113	235,000	315,000	315,000
7	Recreation Fees	243,591	258,500	301,000	311,000
8	Other Revenue	921,252	701,150	792,880	752,880
9	Transfers (Utility Fund)	1,706,135	1,714,710	1,714,710	1,761,710
10	Transfers (Solid Waste Fund)	152,926	148,600	148,600	192,297
11	Transfers 4B	69,331	72,803	72,803	75,613
12	Transfer from Hotel-Motel	53,134	53,134	53,134	56,302
13	Transfer from Transp. I & S Fund	140,000	119,000	119,000	-
14	Transfer in Payment in Lieu of Tax (PILOT)	538,779	514,413	514,413	528,513
15	**Total For Operating Revenues**	**30,830,893**	**31,533,773**	**31,876,986**	**32,906,358**
16	Transfer in from Debt Service Fund	1,400,000	-	-	-
17	Transfer in From Excess Reserves Project Fund (Street Maintenance)	1,000,000	-	-	-
18	**TOTAL REVENUES**	**$ 33,230,893**	**$ 31,533,773**	**$ 31,876,986**	**$ 32,906,358**
19					
20	**BASE EXPENDITURES**				
21	General Gov./Non-Departmental	$ 3,041,922	$ 3,139,743	$ 3,189,408	$ 3,405,180
22	Finance	1,271,867	1,412,979	1,443,933	1,505,201
23	Parks and Recreation	3,521,232	3,890,029	3,992,667	3,984,413
24	Police	8,464,499	8,692,379	8,741,494	9,505,974
25	Public Works	6,164,174	6,377,222	6,903,108	6,930,279
26	Fire	6,670,367	6,655,078	6,904,436	7,009,246
27	**Total for Operating Expenses**	**$ 29,134,061**	**$ 30,167,430**	**$ 31,175,047**	**$ 32,340,292**
28	**TRANSFERS AND OTHER**				
29	Transfer to Fund 007 Medical Insurance	$ -	$ 340,400	$ 340,400	$ 340,400
30	Transfer To One Time Project Fund From Fund Balance	2,675,000	1,113,895	1,113,895	425,662
31	Transfer to Grant Fund	76,105	95,000	95,000	15,000
32	Transfer to Street CIP	150,000	-	48,100	-
33	Reserve for TIF	46,642	34,650	34,650	53,000
34	Reserve for P-25 Compliant Public Safety Radios	-	-	-	350,000
35	Economic Incentive Grants	300,000	300,000	300,000	100,000
36	Loan Payment (Ends 12/21)	240,228	240,228	240,228	240,228
37	**Total for Transfers and Other**	**$ 3,487,975**	**$ 2,124,173**	**$ 2,172,273**	**$ 1,524,290**
38					
39	**TOTAL EXPENDITURES**	**$ 32,622,036**	**$ 32,291,603**	**$ 33,347,320**	**$ 33,864,582**
40					
41	**NET REVENUES**	**$ 608,856**	**$ (757,830)**	**$ (1,470,334)**	**$ (958,225)**
42					
43	**FUND BALANCE**				
44	**BEGINNING FUND BALANCE**	**$ 8,465,473**	**$ 7,339,405**	**$ 9,074,329**	**$ 7,603,995**
45					
46	**ENDING FUND BALANCE**	**$ 9,074,329**	**$ 6,581,576**	**$ 7,603,995**	**$ 6,645,771**
47	Days of Operations	114	80	89	75
48					
49	Designated Operating Reserve	$ 5,986,451	$ 6,198,787	$ 6,405,832	$ 6,645,266
50					
51	Number of Days Operating Reserve Calculated On	75 Day	75 Day	75 Day	75 Day
52					
53	Amount Above or (Below) Operating Reserve Target	$ 3,087,878	$ 382,789	$ 1,198,164	$ 505

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
GENERAL FUND REVENUE DETAIL

PROPOSED

	GENERAL FUND REVENUES	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	Ad Valorem Taxes				
2	Current Taxes - O & M	$ 14,299,006	$ 15,702,923	$ 15,702,923	$ 17,270,520
3	Prior Years	140,808	140,000	140,000	140,000
4	Penalties & Interest	133,369	120,000	120,000	120,000
5	**Total Property Taxes**	**$ 14,573,182**	**$ 15,962,923**	**$ 15,962,923**	**$ 17,530,520**
6					
7	State Sales Tax City Portion	$ 5,421,226	$ 5,383,187	$ 5,304,349	$ 5,254,349
8	Property Tax Relief	2,710,613	2,691,593	2,652,174	2,627,174
9	**Total Sales Taxes**	**$ 8,131,840**	**$ 8,074,780**	**$ 7,956,523**	**$ 7,881,523**
10					
11	Electric	$ 1,214,403	$ 1,150,000	$ 1,150,000	$ 1,200,000
12	Natural Gas	371,421	320,000	330,000	330,000
13	Telephone	184,284	180,000	180,000	180,000
14	Cable Television	140,270	130,000	130,000	130,000
15	Telephone Video Services	136,175	136,000	120,000	-
16	**Total Franchise Receipts**	**$ 2,046,553**	**$ 1,916,000**	**$ 1,910,000**	**$ 1,840,000**
17					
18	Building Permits	$ 260,956	$ 240,000	$ 240,000	$ 200,000
19	Electrical Permits	11,547	13,000	12,000	12,000
20	Solicitor Licenses	2,963	2,000	2,000	2,000
21	Emergency Medical Services	651,434	715,000	650,000	700,000
22	Sign Permits	10,370	11,000	11,000	11,000
23	Wrecker & Storage Fees	2,674	6,000	3,000	3,000
24	Health Food Inspection Fees	64,454	75,000	64,500	64,500
25	Plumbing Permits	34,786	30,000	34,000	34,000
26	Zoning and Special Use Permits	11,600	8,500	8,500	8,500
27	Alarm Permits	62,993	60,000	60,000	60,000
28	Pool Inspection Fee	3,035	4,000	3,000	3,000
29	Texas Ambulance Supplemental Payment Program	310,870	50,000	300,000	-
30	Small Cell Nodes	1,108	500	-	-
31	Rental Property Registration Fees	-	55,760	120,000	55,000
32	**Total Permits & Fees**	**$ 1,428,790**	**$ 1,270,760**	**$ 1,508,000**	**$ 1,153,000**
33					
34	Municipal Court Fines	$ 355,222	$ 350,000	$ 360,000	$ 360,000
35	Court Related Fees	109,297	111,000	110,000	110,000
36	School Crossing Fees	3,272	3,000	3,000	3,000
37	Library	23,359	20,000	20,000	20,000
38	False Alarm Fines	15,118	8,000	15,000	15,000
39	**Total Fines**	**$ 506,267**	**$ 492,000**	**$ 508,000**	**$ 508,000**
40					
41	Pooled Investments Logic & Texpool Interest	$ 85,098	$ 70,000	$ 75,000	$ 75,000
42	Certificates of Deposit Interest	79,358	50,000	80,000	80,000
43	Money Market Interest	154,657	115,000	160,000	160,000
44	**Total Interest on Investments**	**$ 319,113**	**$ 235,000**	**$ 315,000**	**$ 315,000**
45					

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
GENERAL FUND REVENUE DETAIL

PROPOSED

	GENERAL FUND REVENUES	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
46	Recreation Fees	$ 237,816	$ 255,000	$ 296,000	$ 306,000
47	Senior Center User Fee	$ 5,775	$ 3,500	$ 5,000	$ 5,000
48	**Total Recreation Fees**	**$ 243,591**	**$ 258,500**	**$ 301,000**	**$ 311,000**
49					
50	**Other Revenue**				
51	Alcoholic Beverage Tax	$ 76,312	$ 78,000	$ 76,000	$ 76,000
52	Crossing Guards - DISD	41,495	38,000	41,000	41,000
53	Crossing Guards - Dallas County	-	-	30,000	30,000
54	Reimbursement for EMS Planner	103,467	56,000	100,000	100,000
55	Sale of Fixed Assets	-	500	-	-
56	Sale of Materials	9,909	1,000	1,000	1,000
57	Gain / Loss on Sale of Fixed Assets	3,685	-	-	-
58	Insurance Recovery	12,225	7,800	-	-
59	Collection of Bad Debt	2,523	1,000	2,000	2,000
60	Oustanding Check Write Off	8,155	100	100	100
61	Miscellaneous	155,362	58,000	58,000	58,000
62	Cash over and Short	744	-	-	-
63	Copies	18,162	12,000	18,000	18,000
64	Police Accident Reports	4,531	5,000	4,500	4,500
65	Auction Proceeds	2,074	5,000	5,000	5,000
66	Animal Permits	20	50	50	50
67	Return Check Fees	70	200	230	230
68	Scrap Metal Sales	-	500	-	-
69	City Services Reimbursement	91,972	58,000	58,000	58,000
70	Workers Comp Reimbursement	24,064	15,000	33,000	15,000
71	Rental of Tower	194,791	180,000	194,000	194,000
72	Lease Income (from EON as FY15)	152,750	150,000	150,000	150,000
73	Gas Well Revenue	18,940	-	7,000	-
74	Recreation Center Camps and Special Events	-	35,000	15,000	-
75	**Total Other Revenue**	**$ 921,252**	**$ 701,150**	**$ 792,880**	**$ 752,880**
76					
77	**Total Revenues Before Other Financing Sources**	**$ 28,170,588**	**$ 28,911,113**	**$ 29,254,326**	**$ 30,291,923**
78					
79	Transfer from Utility Fund	$ 1,706,135	$ 1,714,710	$ 1,714,710	$ 1,761,710
80	Transfer from Solid Waste	152,926	148,600	148,600	192,297
81	Economic Development (4-B Sales Tax)	69,331	72,803	72,803	75,613
82	Transfer from Hotel-Motel	53,134	53,134	53,134	56,302
83	Transfer in Pilot Franchise Tax	538,779	514,413	514,413	528,513
84	Transfer from Transportation I & S Fund	140,000	119,000	119,000	-
85	Transfer from Debt Service	1,400,000	-	-	-
86	Transfer from One Time Project Fund	1,000,000	-	-	-
87	**Total Other Financing Sources**	**$ 5,060,305**	**$ 2,622,660**	**$ 2,622,660**	**$ 2,614,435**
88					
89	**GENERAL FUND REVENUE TOTAL**	**$ 33,230,893**	**$ 31,533,773**	**$ 31,876,986**	**$ 32,906,358**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
GENERAL FUND
EXPENDITURE DETAIL

PROPOSED

	GENERAL FUND EXPENDITURES	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	**GENERAL GOVERNMENT**				
2	Mayor & Council	$ 96,804	$ 117,890	$ 117,890	$ 136,759
3	City Manager	443,038	496,978	673,857	703,334
4	City Secretary	186,911	171,759	-	-
5	Human Resources	328,304	320,394	322,682	336,315
6	Information Systems	689,427	708,769	714,125	790,621
7	Public Information Office	131,244	148,699	151,841	187,338
8	Library Services	867,259	922,377	953,064	941,561
9	Non-Departmental	298,936	252,877	255,949	309,252
10	**TOTAL GENERAL GOVERNMENT**	**$ 3,041,922**	**$ 3,139,743**	**$ 3,189,408**	**$ 3,405,180**
11	**FINANCE**				
12	Finance Administration	$ 637,831	$ 730,302	$ 743,767	$ 778,218
13	Municipal Court	417,491	460,562	474,069	502,610
14	Purchasing	84,195	95,179	96,214	101,913
15	City Marshal's Office	132,350	126,936	129,883	122,460
16	**TOTAL FINANCE**	**$ 1,271,867**	**$ 1,412,979**	**$ 1,443,933**	**$ 1,505,201**
17	**PARKS AND RECREATION**				
18	Parks and Recreation Admin	$ 236,156	$ 250,175	$ 265,782	$ 273,435
19	Recreation Programming	517,317	448,281	450,724	395,876
20	Special Events	-	189,385	189,385	191,780
21	Athletic Programming	395,473	416,239	436,896	443,575
22	Horticulture	158,086	165,672	171,136	177,565
23	Park Grounds Maintenance	1,213,740	1,342,736	1,374,406	1,370,696
24	Building Services	842,588	859,878	884,872	890,663
25	Senior Center	157,872	217,663	219,467	240,823
26	**TOTAL PARKS & RECREATION**	**$ 3,521,232**	**$ 3,890,029**	**$ 3,992,667**	**$ 3,984,413**
27	**POLICE**				
28	Police Administration	$ 589,418	$ 518,099	$ 528,370	$ 554,675
29	Patrol	4,161,390	4,455,327	4,279,529	4,889,288
30	Criminal Investigation	1,285,770	1,308,294	1,387,239	1,479,462
31	Special Services	336,692	361,782	433,213	380,341
32	Animal Control	396,917	396,120	414,152	435,033
33	School Guards	82,993	82,330	82,330	84,550
34	Crime Prevention	145,055	138,342	150,057	151,235
35	Communications / Records	1,193,758	1,141,022	1,155,297	1,211,653
36	Detention Services	272,506	291,063	311,307	319,737
37	**TOTAL POLICE**	**$ 8,464,499**	**$ 8,692,379**	**$ 8,741,494**	**$ 9,505,974**
38	**PUBLIC WORKS**				
39	Engineering / Planning	$ 537,175	$ 387,613	$ 397,144	$ 403,059
40	Building Inspection	676,122	564,545	662,530	480,172
41	Streets	3,364,491	3,288,389	3,632,224	3,550,038
42	Traffic Operations	580,940	612,419	641,600	870,772
43	Planning	-	192,992	200,972	219,433
44	Code Services	-	233,439	247,386	270,566
45	Equipment Services	1,005,445	1,097,825	1,121,252	1,136,239
46	**TOTAL PUBLIC WORKS**	**$ 6,164,174**	**$ 6,377,222**	**$ 6,903,108**	**$ 6,930,279**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
GENERAL FUND
EXPENDITURE DETAIL

PROPOSED

	GENERAL FUND EXPENDITURES	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
47	**FIRE**				
48	Fire Administration	$ 615,913	$ 615,049	$ 628,754	$ 633,825
49	Fire Prevention	244,184	248,270	289,899	244,277
50	Fire Suppression	4,160,560	4,056,346	4,187,761	4,294,259
51	Advanced Life Support	1,520,281	1,603,899	1,665,199	1,700,743
52	Emergency Management Administrator	129,429	131,514	132,824	136,142
53	**TOTAL FIRE**	**$ 6,670,367**	**$ 6,655,078**	**$ 6,904,436**	**$ 7,009,246**
54					
55	Transfer to Fund 007 Medical Insurance		$ 340,400	$ 340,400	$ 340,400
56	Transfer To One Time Project Fund From Fund Balance	2,675,000	1,113,895	1,113,895	425,662
57	Transfer To Grant Fund	76,105	95,000	95,000	15,000
58	Transfer To Streets CIP Fund	150,000	-	48,100	-
59	Reserve For TIF	46,642	34,650	34,650	53,000
60	Reserve for P-25 Compliant Public Safety Radios	-	-	-	350,000
61	Economic Incentive Grants (Ends 01/20)	300,000	300,000	300,000	100,000
62	Loan Payment (Ends 12/21)	240,228	240,228	240,228	240,228
63	**TOTAL TRANSFERS AND OTHER**	**3,487,975**	**2,124,173**	**2,172,273**	**1,524,290**
64					
65	**TOTAL GENERAL FUND EXPEND.**	**$ 32,622,036**	**$ 32,291,603**	**$ 33,347,320**	**$ 33,864,582**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
GENERAL DEBT SERVICE FUND

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Ad Valorem Taxes	$ 1,338,690	$ 1,325,000	$ 1,325,000	$ 1,383,157
2	Delinquent Taxes	16,584	15,000	15,000	15,000
3	Penalties and Interest	16,797	13,000	13,000	12,000
4	Interest Earnings Debt Service	17,897	8,000	18,000	18,000
5	**TOTAL REVENUES**	**$ 1,389,968**	**$ 1,361,000**	**$ 1,371,000**	**$ 1,428,157**
6					
7	**EXPENDITURES**				
8	Principal Retirement	$ -	$ -	$ -	$ 340,000
9	Interest on Debt	-	-	-	1,140,642
10	Paying Agent Fees / Bonds Issuance Costs	-	-	-	600
11	Transfer to the General Fund	1,400,000	-	-	-
12	**TOTAL EXPENDITURES**	**$ 1,400,000**	**$ -**	**$ -**	**$ 1,481,242**
13					
14	**NET REVENUES**	**$ (10,032)**	**$ 1,361,000**	**$ 1,371,000**	**$ (53,085)**
15					
16	**FUND BALANCE**				
17	**BEGINNING BALANCE**	**$ 740**	**$ (36,259)**	**$ (9,292)**	**$ 1,361,708**
18					
19	**ENDING BALANCE**	**$ (9,292)**	**$ 1,324,741**	**$ 1,361,708**	**$ 1,308,623**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
UTILITY FUND
WATER & WASTEWATER SERVICES

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Residential Water Sales	$ 5,711,349	$ 5,000,000	$ 5,300,000	$ 5,300,000
2	Multi-Family Water Sales	778,358	720,000	750,000	750,000
3	Commercial Water Sales	1,386,725	1,300,000	1,350,000	1,350,000
4	Water Sales Other	541	-		-
5	Water Sales Irrigation	588,633	480,000	480,000	480,000
6	Water Taps	11,173	10,000	10,000	10,000
7	Schools Water Sales	170,074	150,000	150,000	150,000
8	Reimbursement for Summit Tank	1,254	-	-	-
9	**TOTAL WATER REVENUES**	**$ 8,648,108**	**$ 7,660,000**	**$ 8,040,000**	**$ 8,040,000**
10					
11	Residential Sewer Service	$ 6,869,781	$ 6,300,000	$ 6,500,000	$ 6,300,000
12	Multi - Family Sewer Service	1,491,985	1,400,000	1,420,000	1,400,000
13	Commercial Sewer Service	1,471,912	1,300,000	1,350,000	1,350,000
14	Sewer Taps	3,300	3,600	3,600	3,600
15	Schools Sewer Sales	130,632	130,000	130,000	130,000
16	**TOTAL SEWER REVENUES**	**$ 9,967,610**	**$ 9,133,600**	**$ 9,403,600**	**$ 9,183,600**
17					
18	Interest on Investments	$ 127,781	$ 60,000	$ 120,000	$ 120,000
19	Refunds from Trinity River Authority	339,236	-	-	-
20	Service Charges	137,605	130,000	130,000	130,000
21	Miscellaneous Income	2,210	5,000	5,000	5,000
22	Cash Over And Short	325	-	-	-
23	Return Check Fees	8,645	5,000	6,000	5,000
24	Scrap Metal Sales	2,988	3,500	4,000	3,500
25	City Services Reimbursements	33,274	-	-	-
26	Penalties	195,544	150,000	130,000	130,000
27	**TOTAL OTHER REVENUE**	**$ 847,608**	**$353,500**	**$ 395,000**	**$393,500**
28					
29	**TOTAL REVENUES**	**$ 19,463,325**	**$ 17,147,100**	**$ 17,838,600**	**$ 17,617,100**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
UTILITY FUND
WATER & WASTEWATER SERVICES

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
30					
31	**EXPENDITURES**				
32	Utility Accounting	$ 1,004,661	$ 1,084,942	$ 1,047,665	$ 1,169,420
33	Utility Administration	331,931	347,528	502,654	391,729
34	Water Services	4,476,362	4,617,248	4,573,289	4,514,065
35	Wastewater Services	5,150,666	5,048,057	5,287,600	5,876,545
36	**TOTAL OPERATING EXPEND.**	**$ 10,963,621**	**$ 11,097,775**	**$ 11,411,208**	**$ 11,951,759**
37					
38	Debt Principal (Last Pymt. 02-15-2020)	$ 345,000	$ 345,000	$ 345,000	$ 110,000
39	Interest on Debt	7,994	3,864	3,864	752
40	Paying Agent Fees	600	600	600	600
41	Transfer to General Fund	1,706,135	1,714,710	1,714,710	1,761,710
42	Transfer to CIP	4,280,872	5,000,000	5,000,000	5,000,000
43	Transfer Out Pilot Franchise Tax	538,779	514,413	514,413	528,513
44	Transfer Out to Medical Insurance Fund	-	41,200	41,200	41,200
45	**TOTAL NON-OPER. EXPEND.**	**$ 6,879,380**	**$ 7,619,787**	**$ 7,619,787**	**$ 7,442,775**
46					
47	**TOTAL FUND EXPENDITURES**	**$ 17,843,000**	**$ 18,717,562**	**$ 19,030,995**	**$ 19,394,534**
48					
49	**FUND BALANCE SUMMARY**				
50	Beginning Fund Balance	$ 7,809,434	$ 6,430,260	$ 9,429,759	$ 8,237,364
51	**Change in Fund Balance**	**1,620,325**	**(1,570,462)**	**(1,192,395)**	**(1,777,434)**
52	**Ending Fund Balance**	**$ 9,429,759**	**$ 4,859,798**	**$ 8,237,364**	**$ 6,459,930**
53					
54	Operating Reserve	2,933,096	3,076,860	3,128,383	3,188,143
55	Fund Balance Over Reserve	$ 6,496,664	$ 1,782,939	$ 5,108,982	$ 3,271,787
56					
57	Days Operating Expenditures	193	95	158	122

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
UTILITY FUND
SOLID WASTE SERVICES

PROPOSED

Curb $4.50/month
Alley $5.00/month
Comm $5.00/month

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	**REVENUES**				
2	Garbage Collection Fees (Residential)	$ 2,418,954	$ 2,350,000	$ 2,400,000	$ 3,101,961
3	Landfill Fees (Commercial)	462,300	380,000	400,000	430,000
4	Commercial Collection (Franchise Receipts)	208,421	172,000	200,000	210,000
5	Commercial Collection	81,562	67,000	80,000	97,973
6	Interest on Investments	4,336	3,000	6,000	6,000
7	**TOTAL REVENUE**	**$ 3,175,573**	**$ 2,972,000**	**$ 3,086,000**	**$ 3,845,934**
8					
9	**EXPENDITURES**				
10	Solid Waste Budget	$ 2,437,991	$ 2,528,834	$ 2,559,414	$ 3,407,604
11	Litter Control	234,376	235,584	246,202	260,753
12	**TOTAL OPERATING EXPENSE**	**$ 2,672,367**	**$ 2,764,418**	**$ 2,805,616**	**$ 3,668,356**
13					
14	Transfer to CIP (Alley Repairs)	$ 200,000	$ 200,000	$ 200,000	$ 200,000
15	Transfer to General Fund	152,926	148,600	148,600	192,297
16	Transfer to Medical Insurance Furnd		8,400	8,400	8,400
17	**TOTAL EXPENDITURES**	**$ 3,025,293**	**$ 3,121,418**	**$ 3,162,616**	**$ 4,069,053**
18					
19	**FUND BALANCE SUMMARY**				
20	**Beginning Balance**	**$ 441,708**	**$ 402,743**	**$ 591,988**	**$ 515,372**
21	**Change in Fund Balance**	**150,280**	**(149,418)**	**(76,616)**	**(223,119)**
22	**Ending Fund Balance**	**$ 591,988**	**$ 253,325**	**$ 515,372**	**$ 292,253**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
DRAINAGE FUND

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Logic Interest	$ 1,450	$ -	$ -	$ -
2	Residential	472,101	477,073	477,073	477,000
3	Multi Family	39,474	40,051	40,051	60,000
4	Commercial	148,544	149,732	149,732	200,000
5	Total for Drainage Charges	$ 661,570	$ 666,856	$ 666,856	$ 737,000
6	City Services Reimbursement by Property Owner (Bagwall)	3,126	10,000	10,000	10,000
7	**TOTAL REVENUES**	**$ 664,695**	**$ 676,856**	**$ 676,856**	**$ 747,000**
8	**EXPENDITURES**				
9	Drainage Admin, Operations, Phase II	$ 368,576	$471,297	$477,176	$ 392,633
10	Erosion Control	12,502	60,000	105,444	60,000
11	Capital Projects	3,846	530,000	223,890	669,669
12	Transfer to Medical Insurance Fund		6,400	6,400	6,400
13	**TOTAL EXPENDITURES**	**$ 384,924**	**$ 1,067,697**	**$ 812,910**	**$ 1,128,702**
14					
15	**NET REVENUES**	**$ 279,771**	**$ (390,841)**	**$ (136,054)**	**$ (381,702)**
16					
17	BEGINNING BALANCE	$ 701,048	$ 638,782	$ 980,818	$ 844,765
18					
19	**ENDING BALANCE**	**$ 980,818**	**$ 247,941**	**$ 844,765**	**$ 463,063**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 PROPOSED BUDGET
DUNCANVILLE COMMUNITY & ECONOMIC DEVELOPMENT CORPORATION BOARD

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	4-B Sales Tax	$ 2,710,613	$ 2,691,593	$ 2,652,174	$ 2,627,174
2	Interest Income	16,271	5,500	5,500	16,000
3	**Total Revenue**	**$ 2,726,884**	**$ 2,697,093**	**$ 2,657,674**	**$ 2,643,174**
4	**EXPENSES**				
5	**Annual Recurring Expenditures**				
6	Economic Development	$ 228,906	$ 309,302	$ 340,359	$ 337,111
7	KDB	10,984	12,141	12,141	12,081
8	Transfer to General Fund	69,331	72,803	72,803	75,613
9	**Sub-Total Annual Recurring Expenditures**	**$ 309,222**	**$ 394,246**	**$ 425,303**	**$ 424,805**
10					
11	**Annual Program Expenditures**				
12					
13	Design Grants	$ 53,000	$ 60,000	$ 60,000	$ 60,000
14	Demo/Rebuild Program	-	100,000	100,000	100,000
15	Façade Incentives	-	-	-	25,000
16	Main Station Railroad Flats Water and Mowing Costs	-	100	100	100
17	Beautification	136,621	125,145	129,345	126,472
18	Sustainable Beautification	-	15,000	15,000	15,000
19	**Sub-Total Annual Program Expenditures**	**$ 189,621**	**$ 300,245**	**$ 304,445**	**$ 326,572**
20					
21	**Open and Completed Economic Development Project Expenditures**				
22	Dallas Heart & Vascular Consultants (wall project) 50% to be paid Phase I with remaining 50% paid Phase II	28,500	-	-	-
23	W B Service Company (Projected end is FY18)	-	-	27,669	-
24	Hampton Inn Suites	-	-	45,000	-
25	**Sub-Total Open Econ. Dev. Project Expenditures**	**$ 28,500**	**$ -**	**$ 72,669**	**$ -**
26					
27	**Debt Service Expenditures**				
28	Fieldhouse Debt (Series 2016) Last pymt Feb. 2025	$ 538,650	$ 536,550	$ 536,550	$ 533,850
29	Debt Service (Series 2016) Last pymt Feb. 2021	492,652	492,652	492,653	487,613
30	Paying Agent Fees		800	800	800
31	**Sub-Total Debt Service Expenditures**	**$ 1,031,302**	**$ 1,030,002**	**$ 1,030,003**	**$ 1,022,263**
32					
33	Purchase of Toyota Property	**906,133**	**-**	**-**	**-**
34	Demo/Asbestos Abatement for Toyota Property	**-**	**-**	**130,000**	**-**
35	**Total Expenditures**	**$ 2,464,778**	**$ 1,724,493**	**$ 1,962,421**	**$ 1,773,640**
36					
37	**Net Profit (Loss)**	**$ 262,106**	**$ 972,600**	**$ 695,254**	**$ 869,534**
38					
39	**FUND BALANCE**				
40	**BEGINNING BALANCE**	**$ 1,593,102**	**$ 1,290,507**	**$ 1,855,208**	**$ 2,550,462**
41					
42	**ENDING BALANCE**	**$ 1,855,208**	**$ 2,263,107**	**$ 2,550,462**	**$ 3,419,996**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
HOTEL-MOTEL TAX FUND

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Motel 6	61,820	76,000	76,000	65,000
2	Holiday Inn Express	128,467	144,000	144,000	144,000
3	Hilton Garden Inn	314,581	305,000	305,000	305,000
4	Best Western	126,706	129,000	126,000	126,000
5	Alla's Bed and Breakfast	5,383	4,600	4,600	4,600
6	Roadway Inn	101,405	86,000	36,000	-
7	La Quinta	13,701	130,000	130,000	130,000
8	Hampton Inn and Suites (Jan 2019)	-	97,500	35,000	130,000
9	**Hotel-Motel Taxes**	**$ 752,063**	**$ 972,100**	**$ 856,600**	**$ 904,600**
10	Interest on Investments	3,623	3,000	3,500	3,500
11	**TOTAL REVENUES**	**$ 755,686**	**$ 975,100**	**$ 860,100**	**$ 908,100**
12	**EXPENDITURES**				
13	**CVB Cost Center**				
14	Administrative Salary/Benefits	31,385	32,295	33,234	34,612
15	Office/ Misc Supplies	50	600	600	600
16	Postage	-	100	100	50
17	Marketing	-	1,000	1,000	2,000
18	Dues and Subscriptions	1,257	1,757	1,757	1,757
19	Travel and Training	1,002	3,195	3,195	3,195
20	Advertising - General	-	36,577	36,577	31,152
21	Advertising- Way-Finding Project	-	150,000	150,000	150,000
22	Advertising- Fieldhouse Sports Tourism	173,399	200,000	200,000	100,000
23	Insurance (Liability)	-	3,667	3,667	3,667
24	Legal & Professional	4,300	4,250	4,250	4,250
25	Multi-Cultural Fusion Fest	-	10,000	10,000	10,000
26	Other Costs and Event Sponsorships	9,038	500	40,500	-
27	Convention Center Feasibility Study	47,158	-	-	-
28	Major Event Planning	-	-	-	100,000
29	**Grants/Incentives**				
29-1	Sandra Meadows Tournament (Lions Club)	40,000	40,000	40,000	42,000
29-2	Great American Sports (GASO)	35,000	35,000	35,000	45,000
29-3	Five Star Camp Sponsorship	-	3,000	3,000	-
29-4	Smokin' Blues and BBQ Festival	36,077	45,000	45,000	-
29-5	Duncanville Football Classic (ALW)	-	-	25,000	-
29-6	Duncanville Chamber of Commerce (Visitor Center)	16,908	14,400	14,400	33,445
29-7	Hampton Inn and Suites Incentive Tax Rebate	-	-	-	-
30	**Promoting the Arts Applicant Pool Available *State Law limits Promotion of the Arts to 15% of gross HOT**				
30-1	Duncanville Community Theatre	30,000	30,000	30,000	30,000
30-2	Museum of International Cultures	15,000	48,000	48,000	40,000
31	Transfer to General Fund For Admin. Overhead	53,134	53,134	53,134	56,302
32	**TOTAL EXPENDITURES**	**$ 493,708**	**$ 712,475**	**$ 778,414**	**$ 688,030**
33					
34	**NET REVENUES**	**$ 261,978**	**$ 262,625**	**$ 81,686**	**$ 220,070**
35					
36	BEGINNING BALANCE	$ 1,143,356	$ 1,314,228	$ 1,405,334	$ 1,487,020
37					
38	**ENDING BALANCE**	**$ 1,405,334**	**$ 1,576,853**	**$ 1,487,020**	**$ 1,707,090**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
FIELDHOUSE

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Sponsorship	$ 74,115	$ 125,000	$ 125,000	$ 100,500
2	Food and Beverage Sales	248,092	265,000	265,000	309,000
3	General Store - Merchandise	10,639	4,500	4,500	5,000
4	Court and Facility Rentals	288,729	282,250	282,250	56,500
5	Basketball and Volleyball Court Rentals	-	-	-	435,000
6	League and Tournament	199,328	206,000	206,000	-
7	Other Sports	56,061	56,270	56,270	59,600
8	Camps and After School Program	233,028	275,750	275,750	276,000
9	Classes	41,425	42,500	42,500	64,000
10	Non Organization (Cash Over/Short)	(484)	-	-	-
11	Miscelleanous (includes Digitial Sign Rev)	94,156	93,814	93,814	81,871
12	**Total Revenue**	**$ 1,245,088**	**$ 1,351,084**	**$ 1,351,084**	**$ 1,387,471**
13					
14	**EXPENSES**				
15	Administrative	$ 987,143	$ 1,040,770	$ 1,050,697	$ 1,109,422
16	Food Court/Café	84,096	61,125	85,525	175,705
17	General Store	85,894	78,150	80,300	3,750
18	Camps	82,180	85,000	79,000	78,000
19	Classes	20,661	27,000	8,299	5,110
20	Other	9,392	6,350	7,850	9,550
21	Debt Service - Principal (Ends FY25)	420,000	435,000	435,000	450,000
22	Debt Service - Interest (Ends FY25)	118,650	101,550	101,550	83,850
23	Debt Service - Paying Agent Fees	450	500	500	500
24	Transfer out to Medical Ins Fund	-	2,640	2,640	2,640
25	**Total Expenses**	**$ 1,808,466**	**$ 1,838,085**	**$ 1,851,361**	**$ 1,918,527**
26					
27	**Net Income(Loss) Before Transfer from DCEDC**	$ (563,378)	$ (487,001)	$ (500,277)	$ (531,056)
28					
29	**Transfer In from DCEDC for Debt Service Only**	538,650	536,550	536,550	533,850
30					
31	**Net Income (Loss)**	**$ (24,728)**	**$ 49,549**	**$ 36,273**	**$ 2,794**
32					
33	**FUND BALANCE**				
34	BEGINNING BALANCE	$ (1,113,839)	$ (1,011,684)	$ (1,138,567)	$ (1,102,293)
35					
36	**ENDING BALANCE**	**$ (1,138,567)**	**$ (962,135)**	**$ (1,102,293)**	**$ (1,099,500)**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
Transportation Improvement & Safety Fund

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	**REVENUES**				
2	Regular Traffic Enforcement Fines	$ 1,344,853	$ 900,000	$ 831,843	$ -
3	Scofflaw Traffic Enforcement Fines	894,824	800,000	495,000	-
4	Interest Income	6,728	5,000	7,000	-
5	**TOTAL REVENUES**	**$ 2,246,405**	**$ 1,705,000**	**$ 1,333,843**	**$ -**
6	**EXPENDITURES**				
7	Salaries/Benefits	$ 63,464	$ 73,125	$ 75,353	$ -
8	Office Supplies	240	610	610	-
10	Contactual Srvcs - Tyler - Brazos	6,929	-	-	-
11	Legal and Professional (Primrose)	19,350	28,000	9,225	-
12	Redflex Lease & Admin (Contractual Svs)	595,017	571,864	410,000	-
13	Cellular / Data	912	900	-	-
14	Admin Expenses (Scofflaw Holds to Redflex Payment)	80,524	55,000	22,000	-
15	Transfer to General Fund	140,000	119,000	119,000	-
16	Transfer to State of Texas (50% net)	679,068	428,251	351,715	-
17	Signal Maintenance (Moved to line below) (Bores/Heads/Vehicle Detect) (Moved an additional $78,950 from Gen Fund Signs and Signals for FY18)	152,310	150,000	170,194	37,828
18	Street Signage Changeout (Compliance with new laws regarding size and reflectivity)	91,997	95,000	89,550	-
19	Traffic Video Detection Cameras	-	-	-	46,660
20	Centracs Annual Maint. Agreement	12,500	9,000	9,000	-
21	ADA Navigator Pushbuttons (Total Project Estimation - $225,000)	75,000	75,000	74,762	-
22	Diver Feedback Sign	-	-	9,250	10,000
23	JAMAR (Auto Speed Display - Traffic Enf.)	-	4,447	-	-
24	Watchgard (14 mobile units and 69 body cameras)	174,600	19,933	19,933	113,497
25	Redbird Ln. at Duncanville Rd. Traffic Signal	91,083	-	-	-
26	Other Traffic & Public Safety One Time Expenses	-	-	-	169,500
27	CDGB Project Fairmeadows North Subdiv	-	184,000	399,801	-
28	Signal System Consultant	11,866	-	11,880	-
29	Signal Timing Consultant	6,600	-	7,000	-
30	Traffic Cabinets	74,529	-	50,000	-
31	**TOTAL EXPENDITURES**	**$ 2,275,989**	**$ 1,814,130**	**$ 1,829,273**	**$ 377,485**
32					
33	**NET REVENUES**	**$ (29,584)**	**$ (109,130)**	**$ (495,430)**	**$ (377,485)**
34					
35	BEGINNING BALANCE	$ 988,533	$ 373,882	$ 958,949	$ 463,519
36					
37	**ENDING BALANCE**	**$ 958,949**	**$ 264,753**	**$ 463,519**	**$ 86,034**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
TIF - TAX INCREMENT FINANCING

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Transfer In from General Fund	79,642	34,650	34,650	53,000
2					
3	**TOTAL REVENUES**	**$ 79,642**	**$ 34,650**	**$ 34,650**	**$ 53,000**
4	**EXPENDITURES**				
5	Office Supplies	-	75	75	200
6	Contractual Services	-	-	-	2,050
7	Construction	-	-	-	-
8	Legal/Professional	-	-	-	500
9	**TOTAL EXPENDITURES**	**$ -**	**$ 75**	**$ 75**	**$ 2,750**
10					
11	**NET REVENUES**	**$ 79,642**	**$ 34,575**	**$ 34,575**	**$ 50,250**
12					
13	BEGINNING BALANCE	$ 150,000	$ 229,642	$ 229,642	$ 264,217
14					
15	**ENDING BALANCE**	**$ 229,642**	**$ 264,217**	**$ 264,217**	**$ 314,467**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
FLEET & EQUIPMENT REPLACEMENT FUND
FIVE - YEAR PLAN
FOR THE FISCAL YEARS 2020 THRU 2025 BUDGETS

PROPOSED

	SOURCES & USES	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	Interest Income	$ 21,907	$ 15,000	$ 22,000	$ 15,000
2	Gain / Loss on Sale of Fixed Assets	4,550	-	-	-
3	Insurance Recovery	1,238	-	-	-
4	General Fund Contributions	1,059,630	483,223	483,223	481,724
5	Utility Fund Contributions	221,087	99,241	99,241	195,462
6	Solid Waste Fund Contributions	17,951	7,180	7,180	8,976
7	**Total Revenue**	**$ 1,326,363**	**$ 604,645**	**$ 611,644**	**$ 701,162**
8					
9	**EXPENSES**				
10	Other Equipment	$ 109,330	$ -	$ -	$ -
11	Vehicles and Equipment	342,446	963,770	1,207,978	641,345
12					
13	**Total Expenses**	**$ 451,776**	**$ 963,770**	**$ 1,207,978**	**$ 641,345**
14					
15	**Net Income**	**$ 874,587**	**$ (359,125)**	**$ (596,334)**	**$ 59,817**
16					
17	**FUND BALANCE**				
18					
19	BEGINNING BALANCE	$ 1,782,283	$ 1,322,469	$ 2,656,871	$ 2,060,536
20					
21	**ENDING BALANCE**	**$ 2,656,871**	**$ 963,344**	**$ 2,060,536**	**$ 2,120,353**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
IT REPLACEMENT FUND

PROPOSED

	SOURCES & USES	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	General Fund Contributions	$ 282,147	$ 183,232	$ 183,232	$ 44,652
2	Utility Fund Contributions	21,808	12,254	12,254	3,168
3	Eco. Development Fund Contributions	1,065	1,320	1,320	366
4	Field House Fund Contributions	11,996	7,404	7,404	1,380
5	**Total Revenue**	**$ 317,016**	**$ 204,210**	**$ 204,210**	**$ 49,566**
6					
7	**EXPENSES**				
8	IT Equipment Replacement	$ 242,810	$ 390,500	$ 206,500	$ 119,100
9					
10					
11	**Total Expenses**	**$ 242,810**	**$ 390,500**	**$ 206,500**	**$ 119,100**
12					
13	**Net Income**	**$ 74,206**	**$ (186,290)**	**$ (2,290)**	**$ (69,534)**
14					
15	**FUND BALANCE**				
16					
17	BEGINNING BALANCE	$ 151,662	$ 233,584	$ 225,868	$ 223,578
18					
19	**ENDING BALANCE**	**$ 225,868**	**$ 47,294**	**$ 223,578**	**$ 154,044**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
MEDICAL SELF INSURANCE FUND

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUALS	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Premiums				
2	Employer Health Premium Contributions	$ 2,271,103	$ 2,215,000	$ 2,700,000	2,700,000
3	Employee/Dependent Health Premiums	477,818	575,144	575,144	564,035
4	COBRA Premiums	6,730	-	1,352	-
5	Retirees Premiums	233,922	303,704	303,704	298,907
6	Interest Income	10,627	-	28,000	28,000
7	Miscellaneous	5	-		-
8	Stop / Loss Reimbursement	1,272,847	-	1,800	-
9	Transfer In Contribution from All Funds	-	400,000	400,000	400,000
10	**Total Revenue**	**$4,273,052**	**$3,493,848**	**$4,010,000**	**$3,990,942**
11					
12	**EXPENSES**				
13	Employee premium expense (fully insured)	$ -	$ 3,288,884	$ 3,288,884	$ 3,288,884
14	Retiree premium expense (fully insured)	-	604,165	604,165	604,165
15	Contractual Services	52,907	60,000	60,000	37,080
16	Employee Health (self-insured)	2,766,860	460,928	311,000	-
17	Employee Prescriptions (self-insured)	917,782	40,213	19,155	-
18	Retiree Health Claims (self-insured)	592,757	95,010	43,444	-
19	Retiree Prescription Claims (self-insured)	112,010	5,170	2,265	-
20	Admin / Re-Ins Expenses	422,239	8,000	8,000	8,000
21	Miscellaneous	5,883	5,000	5,000	5,000
22	**Total Expenses**	**$ 4,870,437**	**$ 4,567,370**	**$ 4,341,913**	**$ 3,943,129**
23					
24	**Net Income (Loss)**	**$ (597,385)**	**$ (1,073,522)**	**$ (331,913)**	**$ 47,813**
25					
26	**FUND BALANCE**				
27					
28	BEGINNING BALANCE	$96,740	($667,060)	($500,645)	($832,558)
29					
30	**ENDING BALANCE**	**($500,645)**	**($1,740,582)**	**($832,558)**	**($784,745)**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
COMPREHENSIVE SELF INSURANCE FUND
(LIABILITY AND WORKERS COMP)

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	General Fund Contributions	$ 404,019	$ 392,018	$ 392,018	$ 392,018
2	Utility Fund Contributions	55,119	53,465	53,465	53,465
3	Hotel Tax Fund Contributions	-	3,667	3,667	3,667
4	E.D.C. Fund Contributions	12,358	11,988	11,988	11,988
5	Solid Waste Fund Contribution	6,302	9,085	9,085	9,085
6	Drainage Fund Contribution	5,041	4,890	4,890	4,890
7	Fieldhouse Fund Contribution	7,562	7,335	7,335	7,335
8	Premiums	**$ 490,401**	**$ 482,448**	**$ 482,448**	**$ 482,448**
9	Pooled Interest Income	9,056	6,100	6,100	6,100
10	**Total Revenue**	**$ 499,457**	**$ 488,548**	**$ 488,548**	**$ 488,548**
11	**EXPENSES**				
12	Administrative and Insurance Premiums	$ 289,790	$ 293,427	$ 293,427	$ 299,296
13	Workers Compensation Claims	30,529	132,000	232,000	175,000
14	Liability Claims	26,256	120,000	50,000	60,000
15	**Total Expenses**	**$ 346,575**	**$ 545,427**	**$ 575,427**	**$ 534,296**
16					
17	**Net Income**	**$ 152,882**	**$ (56,879)**	**$ (86,879)**	**$ (45,748)**
18					
19	**FUND BALANCE**				
20					
21	BEGINNING BALANCE	$ 671,158	$ 717,869	$ 824,039	$ 737,160
22					
23	**ENDING BALANCE**	**$ 824,039**	**$ 660,990**	**$ 737,160**	**$ 691,413**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
STREET CIP FUND

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Transfer from General Fund	$ 150,000	$ -	$ 48,100	$ -
2	**TOTAL REVENUES**	**$ 150,000**	**$ -**	**$ 48,100**	**$ -**
3	**EXPENDITURES**				
4	Wintergreen Rd & Main Intersection Improvements Eng & Phase I Construction/ROW		$ -		$ -
5	Street CIP Projects			48,100	
6	N. Main Street Improv. - Camp Wisdom to IH-20		-		
7	Landscape Architectural I-20	2,268	-		
8	Landscape - US 67	98,967	-	65,750	
9	**TOTAL EXPENDITURES**	**$ 101,235**	**$ -**	**$ 113,850**	**$ -**
10					
11	**NET REVENUES**	**$ 48,765**	**$ -**	**$ (65,750)**	**$ -**
12					
13	**BEGINNING BALANCE**	**$ 15,970**	**$ 17,970**	**$ 64,735**	**$ (1,015)**
14					
15	**ENDING BALANCE**	**$ 64,735**	**$ 17,970**	**$ (1,015)**	**$ (1,015)**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
CIP ALLEY RECONSTRUCTION

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
	REVENUES				
1	Transfer from Solid Waste	$ 200,000	$ 200,000	$ 200,000	$ 200,000
2	**TOTAL REVENUES**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
3	**EXPENDITURES**				
4	Design - Digitize, Catalog, GIS draw	$ -	$ -	$ -	$ 5,000
5	Forest Hills No.4,8,&11 (Granada/ Flamingo)	17,398	-	276,068	-
6	Forest Hills No. 9,11,&13 (Madrid/Granada)	-	200,000	25,000	348,000
7	Forest Hills (E. Cherry/ E. Center)	-	-	-	-
8	Forest Hills (Center/Alexander)	-	-	-	-
9	Wishing Star	-	-	-	-
10	**TOTAL EXPENDITURES**	**$ 17,398**	**$ 200,000**	**$ 301,068**	**$ 353,000**
11					
12	**NET REVENUES**	**$ 182,602**	**$ -**	**$ (101,068)**	**$ (153,000)**
13					
14	BEGINNING BALANCE	$ 118,145	$ 94	$ 300,747	$ 199,679
15					
16	**ENDING BALANCE**	**$ 300,747**	**$ 94**	**$ 199,679**	**$ 46,679**

CITY OF DUNCANVILLE
FISCAL YEAR 2019-20 BUDGET
UTILITY FUND CIP
FIVE - YEAR PLAN FOR THE
FISCAL YEAR 2020-25 BUDGETS

PROPOSED

	SOURCES & USES OF FUNDS	2017-18 ACTUAL	2018-19 BUDGET	2018-19 REVISED	2019-20 BUDGET
1	**REVENUES**				
2	Transfer from Utility Fund	$ 4,280,872	$ 5,000,000	$ 5,000,000	$ 5,000,000
3	Interest on Logic/ Federated Investments	3,990	280	4,500	4,500
4	**Total Revenue**	**$ 4,284,862**	**$ 5,000,280**	**$ 5,004,500**	**$ 5,004,500**
5					
6	**EXPENSES**				
7	Water and Wastewater CIP	$ 827,117	$ 5,287,000	$ 1,277,129	$ 8,344,055
8	Wastewater Line Replacement (Pipe Burst)		-	$ 1,610,807	1,303,023
9	**Total Expenses**	**$ 827,117**	**$ 5,287,000**	**$ 2,887,936**	**$ 9,647,078**
10					
11	**Net Income**	**$ 3,457,744**	**$ (286,720)**	**$ 2,116,564**	**$ (4,642,578)**
12					
13	**FUND BALANCE**				
14					
15	**BEGINNING BALANCE**	**$ 1,760,757**	**$ 2,911,129**	**$ 5,218,501**	**$ 7,335,065**
16					
17	**ENDING BALANCE**	**$ 5,218,501**	**$ 2,624,409**	**$ 7,335,065**	**$ 2,692,487**