Duncanville City Council Meeting Agenda

City Council Briefing Room and City Council Chamber
Duncanville City Hall
203 E. Wheatland Road
Duncanville, TX 75116
(972) 780-5017

Tuesday, March 17, 2020
6:00 P.M. - Work Session/Briefing
7:00 P.M. - Regular Session

City of Duncanville City Council meetings are available to all persons regardless of disability. The City of Duncanville offers Hearing Assistance Receivers for use during City Council Regular Sessions. If you require special assistance, please contact the City Secretary at (972)780-5017 or write 203 E. Wheatland Road, 75116, or by calling through a T.D.D. (Telecommunication Device for the Deaf) to Relay Texas at 1-800-735-2989 at least 48 hours in advance of the meeting.

As authorized by Section 551.071 of the Texas Government Code, this meeting may be convened into closed Executive Session for the purposes of seeking confidential legal advice from the City Attorney on any item on the agenda at any time during the meeting.

The City of Duncanville reserves the right to reconvene, recess or align the Regular Session or called Executive Session or order of business at any time prior to adjournment.

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WORK SESSION / BRIEFING

Citizen comments will not be heard during the Work Session/Briefing, but will be heard during the Regular Session.

1. DISCUSS AGENDA ITEMS

2. BRIEFINGS / PRESENTATIONS

A. Update on Novel Corona Virus (COVID-19)

B. Receive a presentation discussing the status of the Automated Metering Infrastructure (AMI) program plan. 5
Automated Metering Infrastructure (AMI)

EXECUTIVE SESSION

None.

REGULAR SESSION - CONVENE INTO THE COUNCIL CHAMBERS (7:00 P.M.)

CALL TO ORDER

INVOCATION - First United Methodist Church Duncanville- Pastor Frank Alegria

PLEDGES - PLEDGE OF ALLEGIANCE; TEXAS PLEDGE OF ALLEGIANCE

1. REPORTS

A. Mayor's Report.

B. Councilmembers' Reports

C. City Manager's Report.

2. PROCLAMATIONS AND PRESENTATIONS

A. A Proclamation Recognizing March 15-21, 2020 as Poison Prevention Week. 6 - 7

Poison Prevention Week

B. A Proclamation recognizing March 2020 as Women's History Month. 8 - 9

Women's History Month

C. Receive a presentation from McConnell & Jones, LLP on the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019, including the independent auditors' report. 10 - 145

Comprehensive Annual Financial Report

3. CITIZENS' INPUT

"Pursuant to Section 551.007 of the Texas Gov't Code, any member of the public has the opportunity to address the City Council concerning any matter of public business or any posted agenda item; however, the Act prohibits the City Council from deliberating any issues not on the public agenda and such non-agenda issues may be referred to City staff for research and any future action; all persons addressing are subject to council adopted rules and limitations permitted by law"

To address the Council, please submit a fully-completed request card to the City Secretary prior to the beginning of the Citizens' Input portion of the Council meeting.

4. CONSENT AGENDA

The following may be acted upon in one motion. A City Councilmember may request items be removed from the Consent Agenda for individual consideration.

A. Consider the Minutes for the March 3, 2020 City Council Regular Meeting. 146 - 152

2020-03-03 - City Council - Minutes - UNAPPROVED

B. Consider a Resolution that finds a Bona Fide Emergency and authorizing and approving the award of a contract for Emergency Repairs and Security Upgrades to the median lighting along Interstate Highway 20 from Cedar Ridge Drive to Cockrell Hill Road, including lighting under and on top of the Camp Wisdom Road Bridge, within the City of Duncanville to Siemens Mobility, Inc., for the unit prices shown, with an estimated expenditure amount of $145,747.00 153 - 166

IH-20 Emergency Median Lighting

C. Consider a Resolution ordering a cancellation of the Joint Election on May 2, 2020, and declaring the election of unopposed candidates for Mayor and Councilmember from District 4 of the City Council of the City of Duncanville, Texas for a two year term. 167 - 171

Joint Election - Unopposed Candidates

D. Consider a Resolution authorizing the second amendment to the contract with Tyler Technologies, Inc. through Sourcewell formerly known as National Joint Powers Alliance Contract #110515-TTI to include the purchase of additional software to be integrated with the City ERP system in an amount not to exceed $139,415.00. 172 - 186

[Tyler Technologies, Inc.](#)

5. ITEMS FOR INDIVIDUAL CONSIDERATION

A. Consider a Resolution adopting the FY2020 WorkPlan. 187 - 200

FY2020 WorkPlan

B. Consider a Resolution adopting the City of Duncanville revised City Council Travel Policy. 201 - 209

City Council Travel Policy

6. STAFF AND BOARD REPORTS

A. Receive the Public Works Quarterly Report.

ADJOURNMENT

I, the undersigned authority, do hereby certify that this Notice of Meeting was posted in accordance with the regulations of the Texas Open Meetings Act on the bulletin board located at the entrance to the City of Duncanville City Hall, a place convenient and readily accessible to the general public, as well as to the City's website www.duncanville.com and said Notice was posted on the following date and time: **Thursday, March 12, 2020 at 5:00 P.M.** and remained posted for at least two hours after said meeting was convened.

Kristin Downs, City Secretary

PURSUANT TO SECTION 30.07, PENAL CODE (TRESPASS BY LICENSE HOLDER WITH AN OPENLY CARRIED HANDGUN), A PERSON LICENSED UNDER SUBCHAPTER H, CHAPTER 411, GOVERNMENT CODE (HANDGUN LICENSING LAW), MAY NOT ENTER THIS MEETING ROOM WITH A HANDGUN THAT IS CARRIED OPENLY.

DE CONFORMIDAD CON LA SECCIÓN 30.07 DEL CÓDIGO PENAL (PREVARICACIÓN POR LICENCIATARIO CON UNA ARMA DE MANO LLEVADA ABIERTAMENTE), UNA PERSONA CON LICENCIA BAJO EL SUBCAPÍTULO H, CAPÍTULO 411, CÓDIGO DE GOBIERNO (LEY DE LICENCIAS PARA PORTAR ARMAS), NO PUEDEN ENTRAR A LA SALA DE REUNIONES CON UNA ARMA DE MANO QUE SE PRACTICA ABIERTAMENTE.

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"PURSUANT TO SECTION 30.06, PENAL CODE (TRESPASS BY HOLDER OF LICENSE TO CARRY A CONCEALED HANDGUN), A PERSON LICENSED UNDER SUB-CHAPTER H, CHAPTER 411, GOVERNMENT CODE (CONCEALED HANDGUN LAW), MAY NOT ENTER THIS PROPERTY WITH A CONCEALED HANDGUN"

“DE ACUERDO CON LA SECCIÓN 30.06 DEL CÓDIGO PENAL (INGRESO SIN AUTORIZACIÓN DE UN PORTADOR DE UNA LICENCIA PARA LLEVAR UN ARMA CORTA OCULTA), UNA PERSONA CON LICENCIA SEGÚN EL SUBCAPÍTULO H, CAPÍTULO 411 DEL CÓDIGO DEL GOBIERNO (LEY PARA PORTAR ARMAS CORTAS OCULTAS), NO PUEDE INGRESAR A ESTA PROPIEDAD CON UN ARMA CORTA OCULTA”

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Receive a presentation discussing the status of the Automated Metering Infrastructure (AMI) program plan.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

- **6. Become a "best-practices" organization**
  - **Goal 2: Maximize city and community resources to improve quality of life in a sustainable manner.**

STAFF RESPONSIBLE:
Paul Frederiksen, Assistant City Manager
Richard Summerlin, Director of Finance
Tracy Beekman, Manager of Information Technology

BACKGROUND/HISTORY:
The purpose of this item is to present the City Council a status and estimated timeline for implementation of the Automated Metering Infrastructure (AMI) program plan.

POLICY EXPLANATION:
The purpose of this item is to present the City Council a status and estimated timeline for implementation of the Automated Metering Infrastructure (AMI) program plan.

FUNDING SOURCE:
Utility Fund

RECOMMENDATION:
N/A

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
A Proclamation Recognizing March 15-21, 2020 as Poison Prevention Week.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

- **1. Most engaged citizens in America**

STAFF RESPONSIBLE:
Kristin Downs, City Secretary

BACKGROUND/HISTORY:
Over the past 59 years, the nation has observed Poison Prevention Week, March 15-21, 2020, to call attention to the hazards created by the misuse of household chemicals and medicines, particularly if children gain access to them. Teaching proper handling and disposal methods of these substances helps to reduce accidental poisoning. Efforts of community organizations complemented by the North Texas Poison Center located at Parkland Health and Hospital System, have reduced childhood poisonings in Duncanville.

POLICY EXPLANATION:
There is no policy decision associated with this item.

FUNDING SOURCE:
There is no funding associated with this item.

RECOMMENDATION:
This item is a presentation only and no action is required.

ATTACHMENTS:
Attachment 1 - Proclamation - Poison Prevention Week

OFFICE OF THE MAYOR

Duncanville
City of Champions

Proclamation

WHEREAS, our society has become increasingly dependent on household chemicals to perform labor-saving, time-saving miracles; and on medicine to provide health-giving, life-sustaining benefits; and,

WHEREAS, these products, when not used as intended or directed, may be hazardous, particularly if children gain access to them; and,

WHEREAS, over the past 59 years, the nation has been observing Poison Prevention Week to call attention to these hazards and how proper handling and disposal of these substances and proper use of safety packaging can help eliminate them; and,

WHEREAS, the efforts of our community organizations, complemented by the efforts of the North Texas Poison Center, have reduced childhood poisonings in Duncanville, Texas; and,

WHEREAS, the North Texas Poison Center, a regional poison center, located at Parkland Health & Hospital System, provides the ultimate in human service programming and immediate, accessible emergency information to save lives of victim of poison-related emergencies; and,

WHEREAS, these programs should continue as long as even one child swallows a household product or medicine by mistake.

NOW, THEREFORE, I, Barry Gordon, Mayor of the City of Duncanville, Texas do hereby proclaim March 15-21, 2020 as

POISON PREVENTION WEEK

in the City of Duncanville. Further, I direct the appropriate agencies in our local government to continue their cooperation with concerned citizens and community organizations, including our schools, to develop programs which will alert people to the continued danger of misusing medicines and household products and to promote effective safeguards against accidental poisonings among young children.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Duncanville, Texas to be affixed this 17th day of March, 2020.

Mayor, The City of Duncanville

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
A Proclamation recognizing March 2020 as Women's History Month.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

STAFF RESPONSIBLE:
April Reiling, Public Information Officer

BACKGROUND/HISTORY:
March is Women's History Month, which commemorates and encourages the study, observance and celebration of the vital role of women in American history. Women's History Month has been observed annually during the month of March in the United States since 1987. Throughout our history, women have influenced every facet of American life and culture. Women have been pioneers in the fields of science, medicine, engineering, education, finance, arts, journalism, business, government and more.

The 2020 theme, "Valiant Women of the Vote," pays homage to the 100th anniversary of the ratification of the 19th Amendment, which gave women the right to vote. The theme honors the brave women who fought to win suffrage rights for women. During the month of March, we celebrate the contributions women have made to our country, states, regions and cities, and recognize the outstanding achievements women have made over the course of American history.

POLICY EXPLANATION:
There is no policy decision associated with this item.

FUNDING SOURCE:
There is no funding associated with this item.

RECOMMENDATION:
This item is a presentation only and no action is required.

ATTACHMENTS:
Attachment 1 - Womens History Month

Attachment 1

OFFICE OF THE MAYOR

Duncanville
City of Champions

Proclamation

WHEREAS, March is Women's History Month, which commemorates and encourages the study, observance and celebration of the vital role of women in American history.

WHEREAS, Women's History Month has been observed annually during the month of March in the United States since 1987.

WHEREAS, Throughout our history, women have influenced every facet of American life and culture.

WHEREAS, Women have been pioneers in the fields of science, medicine, engineering, education, finance, arts, journalism, business, government and more.

WHEREAS, The 2020 theme, "Valiant Women of the Vote," pays homage to the 100th anniversary of the ratification of the 19th Amendment, which gave women the right to vote. The theme honors the brave women who fought to win suffrage rights for women.

WHEREAS, During the month of March, we celebrate the contributions women have made to our country, states, regions and cities, and recognize the outstanding achievements women have made over the course of American history.

NOW, THEREFORE, I, Barry L. Gordon, Mayor of the City of Duncanville, Texas do hereby proclaim March 2020 as

WOMEN'S HISTORY MONTH

I call upon all Duncanville citizens to observe this month and celebrate women with appropriate programs, ceremonies, and activities.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Duncanville, Texas to be affixed this 17th day of March, 2020.

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Mayor, The City of Duncanville

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Receive a presentation from McConnell & Jones, LLP on the Comprehensive Annual Financial Report for the fiscal year ended September 30, 2019, including the independent auditors' report.

- **1. Most engaged citizens in America**
  - **Goal 2: Maximize city and community resources to improve quality of life in a sustainable manner.**
    - **WorkPlan Item N/A**

STAFF RESPONSIBLE:
Richard Summerlin, Finance Director
Tia Pettis, Assistant Finance Director
Marlon Williams, Audit Partner at McConnell & Jones, LLP

BACKGROUND/HISTORY:
Section 2.18 of the Home Rule Charter requires an annual independent audit and examination of the City's books and accounts. The audit is required to be performed by a certified public accountant. The City engaged the firm of McConnell & Jones, LLP to perform the City's audit for fiscal year end September 30, 2019.

POLICY EXPLANATION:
Following the close of each fiscal year, the City's external independent auditors conduct an audit of the City's financial records including a review of the CAFR prepared by the finance department. The prime objective of this financial reporting is accountability. The goal of the audit is to provide users of the report reasonable assurance from an independent source that the information presented is reliable.

The CAFR is a highly structured document primarily consisting of required elements. The most significant sections, in order of their appearance, include the following:

- **Introductory Section-** Overview by Management, including general information about the City, economic condition and outlook, major initiatives and other issues determined important by Management.
- **Independent Auditors' Report-** The Auditors' "opinion" as to how well the City's financial statements meet generally accepted auditing principles.
- **Management's Discussion and Analysis-** Highly structured report by Management that must include financial highlights, overview of the financial statements, condensed financial data, including net position, results of operations, capital assets, debt and information on the upcoming year.

- **Financial Statements (Combined and Major Funds)-** Series of financial statements, both at the combined level (organization wide) and individual fund statements.
- **Notes to the Basic Financial Statements-** Highly structured series of notes, including information on the City's financial policies, and individual sections addressing cash and investments, receivables, capital assets, retirement systems, long-term debt, inter-fund transfers, and subsequent events.
- **Financial Statements (Non-major Funds)-** Series of financial statements for minor funds, including net position, changes in net position, and budget results.
- **Statistical Section-** Includes a variety of schedules, tables and statements containing information on financial trends, revenue capacity, debt capacity, operating information, and demographic and economic data.

Key financial highlights from the fiscal year ended September 30, 2019 can be found in the MD&A Section starting on page 5 of the CAFR.

On February 27, 2020, the City's Audit Committee met with Management and McConnell & Jones, LLP to review the audit and the CAFR for fiscal year 2019. The Report to Management lists the auditors' findings related to various financial operating procedures and any recommendations for improvements. In addition, the auditors outlined and validated the qualitative aspects of the City's accounting practices, staff's attention to completeness, procedures and controls, and noted ***no material findings***.

The City is required to prepare its financial statements in accordance with the Governmental Accounting Standards Board (GASB). As a result, in the fiscal year ended September 30, 2019, the City's CAFR was prepared to comply with the requirements of GASB.

Finance is pleased to report that the City has again attained an ***unmodified audit opinion,*** (the highest and best opinion)validating the fair and accurate presentation of our financial status for the fiscal year ended September 30, 2019.

FUNDING SOURCE:
N/A

RECOMMENDATION:
There is no City Council action required.

ATTACHMENTS:
Duncanville FY2019 CAFR

Duncanville
City of Champions

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Year Ended: September 30, 2019

Duncanville, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

CITY OF DUNCANVILLE, TEXAS

FOR

FISCAL YEAR ENDED

SEPTEMBER 30, 2019

PREPARED BY:

CITY OF DUNCANVILLE

FINANCE DEPARTMENT

CITY OF DUNCANVILLE, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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Duncanville
City of Champions

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Kevin Hugman
City Manager

March 5, 2020

The Honorable Mayor and Members of the City Council
City of Duncanville
Duncanville, Texas

The Finance Department and City Manager's Office are pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Duncanville, Texas for the fiscal year ended September 30, 2019.

This report provides the City Council, City staff, our citizens, bondholders and other interested parties with detailed information concerning the financial condition and activities of the City of Duncanville. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City.

To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is organized in a manner designed to fairly present the financial position and results of operations of the City as measured by the financial activity in our various funds. We also believe all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs are included.

McConnel & Jones L.L.P., Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Duncanville's financial statements for the year ended September 30, 2019. The independent auditor's report is located at the beginning of the financial section of this CAFR.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

CITY PROFILE

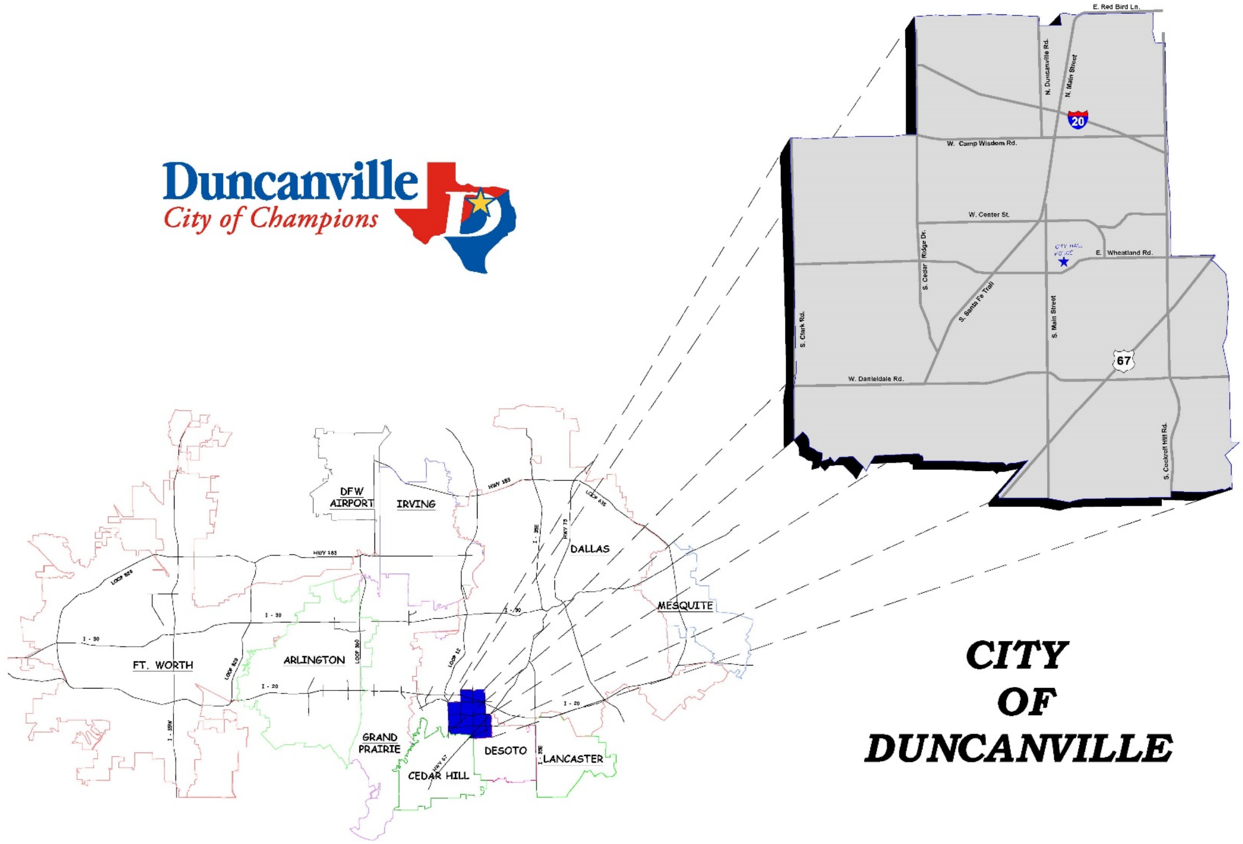
Location

Located in the Best Southwest portion of Dallas County, the City of Duncanville is situated approximately 20 minutes from Fort Worth and just minutes from downtown Dallas. The City covers approximately 12 square miles and is easily accessible from major interstate and highway systems in North Texas, including I-35 (the NAFTA Corridor), I-20, and Highway 67. The 2019 estimated population for the City was 40,948 (Source: ESRI).

The City is a political subdivision and municipal corporation of the State of Texas, duly organized and existing under the laws of the State of Texas, including the City's Home Rule Charter. The City was incorporated in 1949, and first adopted the Home Rule Charter May 5, 1962. The City operates under a Council/Manager form of government with a City Council comprised of the Mayor and six Council members, who enact local laws, determine policies and adopt the annual budget. The term of office is two years with the terms of the Mayor and two of the Council members' terms expiring in even-numbered years and the terms of the remaining four Council members expiring in odd-numbered years. The City Manager, appointed by City Council, is the chief administrative officer for the City and is responsible for the daily management of the City. The basic financial statements of the City include all government activities, organizations, functions and a discreet component unit (Duncanville Community Economic Development Corporation - DCEDC) for which the City is financially accountable as defined by the Governmental Accounting Standards Board (GASB). Based on these criteria, no other governmental organizations are included in this report.

Services Provided

The City provides necessary services while managing costs to deliver services through a rigorous budget and accounting process. Major services provided under general government and enterprise functions are: public safety (police and fire protection), emergency medical services, highways and streets, water and sanitary sewer utilities, health and social services, culture and recreation, library services, public improvements, planning and zoning, and general administrative services.



ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received, and liabilities are incurred. Accounting records for the City's utility funds, the Duncanville Fieldhouse, and other proprietary activities are maintained on the accrual basis. Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over $5,000 and having a useful life of three or more years) are monitored and controlled item by item. Revenue and expenditure budgets are reviewed monthly and monthly financial reports are presented to City Council.

Management of the City is responsible for establishing and maintaining internal controls that safeguard the assets of the City from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management. The City also uses a third party to host an anonymous fraud hotline as an additional deterrent against loss and misuse of city assets.

All internal control evaluations occur within the above framework. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The City Charter provides that City Council adopt the annual budget prepared by City Management. This budget is reviewed by the City Council and is formally adopted by the passage of a budget ordinance. The City Manager is authorized to transfer budgeted amounts between line items and departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.

Budgetary control has been established at the individual fund level. Monthly financial reports are produced showing budget and actual expenditures by line item and are available to all City departmental and divisional management. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriation budget approved by the City Council. Budgetary control is maintained using an automated general ledger system that compares actual expenditures to the legally adopted appropriation in each line-item account.

As demonstrated by the statements and schedules included in the financial section of this report, the City maintains sound fiscal management.

ECONOMIC OUTLOOK AND FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Regional Economy

- The 2018 official estimate has the Dallas/Fort Worth Metroplex (DFW) at a population of 7,539,711. The Dallas-Fort Worth-Arlington MSA is, by population, the largest metropolitan area in Texas, the largest in the South, and the fourth-largest in the United States. (Wikipedia)

- As of 2019, Dallas–Fort Worth has been a magnet for corporate headquarters and major company operations, attracting 23 Fortune 500 and 42 Fortune 1000 companies. (Dallas Regional Chamber)

- In 2017, the DFW Metropolitan area was the fifth largest export market in the United States. (Dallas Regional Chamber)

- Dallas had the fastest rate of job growth, up 3.2% in 2019. (US Bureau of Labor Statistics)

- 97% of businesses in the DFW Region have less than 100 employees; and 15 companies made the Inc. 500 list, and a total of 185 companies were listed in the Inc. 5000 list in 2018. (Dallas Regional Chamber)

- DFW is home to an impressive group of foreign based subsidiaries with over 200 companies from 40 countries locating their U.S. headquarters or substantial operations within the region. (Dallas Regional Chamber)

- DFW has the 7th largest concentration of high-tech jobs in the United States for 2018. (Dallas Regional Chamber)

- The Dallas–Fort Worth region offers a variety of public and private schools, with robust programming in life sciences, engineering, and the arts. The University of North Texas at Denton, the University of Texas at Dallas, and the University of Texas at Arlington are among Texas' seven "emerging research" universities and are currently expanding program capabilities and funding to remain at the top end of research institutions. UT Southwestern Medical Center is among the nation's best in biology and biochemistry research, boasting countless clinical breakthroughs and innovations. (Dallas Regional Chamber)

- 82 Acute Care Hospitals and numerous other major medical centers with nearly 20,000 beds serve the DFW Region. (Dallas Regional Chamber)

Duncanville's Position in the Region

Duncanville is known as a first-tier suburb, meaning it is one of the first suburban cities to have developed on the outer rim of Dallas. The bulk of the development activity took place during the 1960's and 1970's, leaving only a few small vacant tracts available and the City essentially serving as a bedroom community (67% residential).

A full study for the revitalization of Main Street has been completed utilizing the concept of New Urbanism, which involves higher density uses to help create a compatible live/work environment. In addition to the Main Street re-development plans, the City has developed a comprehensive plan, Destination Duncanville, which creates a vision for the city over the next 20 to 30 years and provides a framework for strategic and policy related decisions that are necessary to achieve that vision. To assist in managing changes that occur over the years, the comprehensive plan will provide direction on how to prioritize the City's response to the demands brought about by change and how to best allocate the City's resources to deal with growth and redevelopment related issues.

In recent years, projects have been completed in older shopping centers including a complete renovation of Kroger Supermarket Cedar Square shopping center, and Super Mercado Monterrey.

Duncanville has limited land available for new residential and commercial development. However, Duncanville is still home to a diversified group of manufacturing and distribution firms. Major manufacturing industries within the city produce corrugated storage and filing boxes, bakery products, fabricated sheet-metal products, cabinets, doors, and frozen foods.

In addition, the following reflects past, present, and anticipated progress of economic development activity in the City of Duncanville.

- The DFW area, including Duncanville, remains the distribution and financial center of the southwest with high tech industries, service industries, and trade and corporate headquarters providing a stable and diverse local economy.

- Duncanville boasts a strong industrial community that includes subsidiaries of companies like **Masco Cabinetry,** the third largest U.S. manufacturer of kitchen and bath cabinetry.

- **DeFord's**, another strong industrial company, manufactures specialty doors and wholesale lumber and fixtures supplies.

- **84 Lumber Company** is the largest privately-owned building supply company in the United States. They expanded the Duncanville facility by 5 acres in 2015.

- **The Duncanville Fieldhouse** (a 95,000 sq. foot basketball/volleyball/multi-sport facility), converted from the original Dallas Stars Dr. Pepper ice hockey arena to a multi-sport facility in late 2009 and draws people into the community from near and far for multi-state tournaments. The original facility which was built and owned by the Duncanville Community and Economic Development Corporation (DCEDC) was sold to the City of Duncanville in late 2010. The Duncanville Fieldhouse completed the 1st phase of exterior renovations in 2019 to position the facility to be more competitive with other sports venues.

- **Pappadeaux Seafood** continues their success in providing fine dining for area residents and Pappas restaurant corporation recently opened a **Pappas BBQ** restaurant in Duncanville.

- **Best Western Inn and Suites** located on the southeast section of Highway 67 and Cockrell Hill. They continue to receive high performance ratings from the Best Western Corporate Offices.

- **The Hilton Garden Inn** located at the corner of Main Street and I-20. This facility provides businesses and guests with access to 14,000 square feet of conference rooms and meeting space.

- Two major highways (I-20 and US 67) cross through Duncanville's city limits allowing the City to enjoy the convenience of nearby **D/FW International Airport** (highest capacity commercial airport in the world), **Love Field Airport** to meet commercial passenger air transportation needs, and **Dallas Executive Airport** used entirely for general aviation purposes.

- **Pioneer Foods** is a subsidiary of C. H. Guenther & Son Inc. They manufacture frozen dough products and gravy mixes.

- **Costco Wholesale Corporation** is the largest membership warehouse club chain in the world based on sales volume.

- **Shops at Waterview Park,** a $30,000,000 mixed-use development, continues to prosper alongside Bella Ruscello, which offers 216 units of upscale apartment living adjacent to the Shops at Waterview Park.

- **Aldi**, a leader in the international grocery retailing industry, serving Europe, the USA and Australia, opened in Duncanville in 2010.

- In 2012, **W&B Service Company** completed construction of their 38,000 square foot facility on 16 acres and employs over 100 people to sell and service refrigerated tractor trailers. In 2018, W&B Service Company expanded and relocated their corporate offices to Duncanville.

- **WinCo** food store opened in June 2015 in the renovated former Walmart building that had been vacant for many years.

- **Advanced Auto, Good Life Assisted Living and Memory Care, and new medical and professional buildings** were economic development additions to Duncanville in 2016.

- **Super Mercado Monterrey Grocery, Popeyes Chicken, Ten Hagen Excavating, GK Steel Fabrication, La Michoacana Meat Market, Stanley Restoration, Henderson Chicken, Walnut Grove Dental, PhoTnoodle Seafood Restaurant, and MaxxSave** were among new economic development additions to Duncanville in 2017.

- **La Quinta Inn,** a second **McDonalds**, **Workout Anytime, Total Pharmacy, 50:50 Thrift Store, Thomas Fried Chicken, Village Tech Schools, and Sky Pharmacy** were among new economic development additions in 2018.

- **Pappas BBQ** restaurant**, Cox Farms Nursery** expansion**, Village Tech School** expansion**,** remodeling of the former Chase Bank Building into two retail suites**, Hampton Inn & Suites** 101 room hotel, a 13,000 square foot shopping center constructed in front of Winco, and Main Station Partnership conversion of an existing space into three spaces housing **Rice Pot** restaurant, **Mudhook** restaurant, and **Black and Bitter Coffee** shop, were all new economic development projects in 2019.

Duncanville's citizens and business community are committed to managed growth and maintaining the level of economic prosperity and quality of life Duncanville currently enjoys.

In addition, the following major initiatives are in place, contributing to the overall health of the City:

- Texas Department of Transportation construction of new east and west bound service roads along I-20 between Main Street and Camp Wisdom Boulevard (construction started in 2019)

- Maintaining an aggressive water and sewer line rehabilitation/replacement program

- Improving access to Duncanville and access to surrounding cities via expansion of U.S. Highway 67 through a Texas Department of Transportation construction project to add a main lane in each direction (construction nearing completion)

- Comprehensive Plan (Destination Duncanville) Study and Parks Master Plan update; zoning ordinance update underway to reflect goals of the Comprehensive Plan

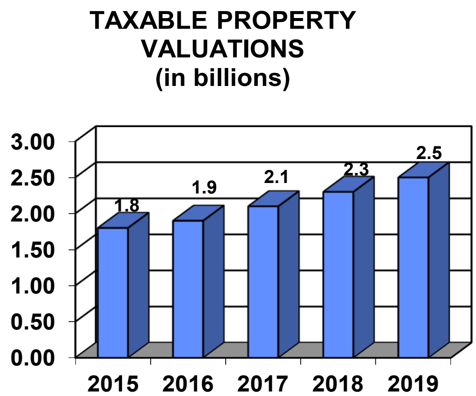
- Completion of Pavement Management Study to more cost effectively program future street maintenance needs, and increased funding for street maintenance to achieve desired level of condition

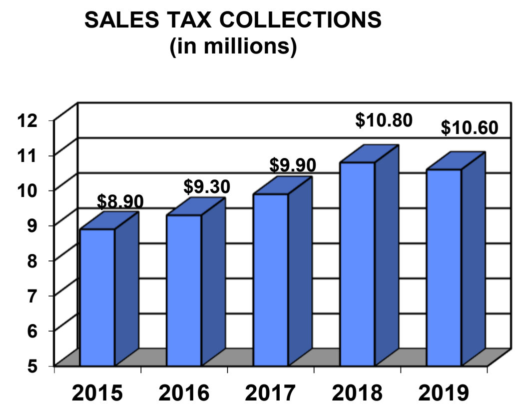
- Established a Vacant Building Ordinance to mitigate commercial and industrial structure vacancies. The ordinance provisions include registration of vacant property, enhanced conditions and expectations for maintenance, and new requirements to secure structures

- Adopted a Rental Registration Program promoting the health, safety, and general welfare of the City and its residents by adopting and enforcing regulations regarding residential rental properties which are offered for lease, barter, or rent in the City of Duncanville.

- Bonds were sold in 2019 to fund major street and park improvements, upgrade existing city facilities, and construct a new fire station and emergency operations center

Economic Signs





Future Economic Outlook

Duncanville experienced unfavorable economic times in 2008 thru 2013 with the housing market decline and a recessionary economy. Fiscal year 2013-14 indicated a significant reversal as sales tax collections began an upward trend due to economic development and the economic recovery including the housing industry. The acquisition of the Duncanville Fieldhouse presents a unique opportunity. The DCEDC has agreed to fund the debt service on the building. The debt was refinanced in 2016 to take advantage of lower interest rates which will save $826,645 over the remaining life of the bonds. The debt will be retired in the year 2024. The Fieldhouse, which turned a profit for the first time in 2019, will eventually become a contributor to the general fund (for overhead reimbursement for General Government and Finance support) which will provide another source of revenue to support City operations. As the effects of SB1(property tax caps) are experienced over the next few years, this potential new revenue source will be most important.

In November 2018, voters passed an election to issue $21.6 million in general obligation bonds that will be used to enhance streets, parks, existing city buildings, and construct a new firefighting facility that will house Duncanville's Emergency Operations Center.

Relevant Financial Policies

It is the City's policy that all interest-bearing demand deposits and time deposits are secured by pledged collateral with a market value equal to no less than 102% of the deposits less the amount insured by the FDIC (currently $250,000). Evidence of the pledged collateral is maintained by the Finance Department and a third-party financial institution. Collateral is reviewed periodically to assure the market value of the securities pledged equals or exceeds the related bank balances.

The Audit Committee of the Duncanville City Council is chartered to assist the City Council in fulfilling its financial and compliance oversight responsibilities. The Audit Committee is the City Council's principal agent in ensuring the independence of the City's annual financial audit, the integrity of City management, and the adequacy of financial disclosures to the public. The Audit Committee serves as the focal point for communication between the City Council, the independent auditor, and City management. The Audit Committee's primary duties and responsibilities are to: 1) Advise the City Council and management on the selection of the independent auditor. 2) Serve as an independent and objective party to monitor the City's financial and compliance reporting process and internal control system. 3) Review and appraise the audit efforts of the City's independent auditor. 4) Provide an open avenue of communication among the independent auditor, financial and senior management, and the Duncanville City Council.

Investment reports are presented to the City Council each quarter. These reports summarize all investments of the City and compare returns to benchmarks such as the 90-day Treasury-Bill rates. The reports also describe the portfolio in terms of investment securities, maturities, and risk characteristics. All investments and reports comply with the Public Funds Investment Act.

Pledged collateral is reviewed by the Finance Director or our investment advisors, Valley View Investments. The safekeeping institution, or Custodian, is the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral. The safekeeping agreement is a three-party contract between the City, the depository bank and the Federal Reserve Bank as custodian. The City also accepts letters of credit drawn on the Federal Home Loan Bank as collateral to protect investments.

All investments transacted by the City are purchased using the delivery versus payment method. That is, funds are not wired or paid until verification has been made that the correct security has been received by the Custodian. The security is held in the name of the City or held on behalf of the City. The Custodian's records must assure the notation of the City's ownership or explicit claim on the securities. The original copy of all safekeeping statements is delivered to the City.

Long-Term Financial Planning

The City Financial Policy states that the target fund balance of 60 days of operations should be maintained in the general fund. The City elected to target a 75-day fund balance for FY19 to insure against unforeseen changes that might negatively impact revenues or expenditures. The City also maintains 5-year capital improvement budget for streets, parks, water and wastewater, and city buildings. A fleet replacement fund is utilized that each cost center with capital equipment pre-funds so that no borrowing is required to replace fleet equipment. A similar Information Technology replacement fund is now in place to pre-fund computer and server replacements.

OTHER INFORMATION

Independent Audit

The City Charter requires an independent audit of the City's financial records each year by qualified certified public accountants selected by the City Council. This requirement has been complied with and the independent auditors' report has been included in this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Duncanville for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

To be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report for the year ended September 30, 2019 continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for review.

Acknowledgments

The preparation of this report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Tia Pettis, Assistant Finance Director and each member of the staff has our sincere appreciation for the contributions made in the preparation of this report.

We would also like to thank the members of the City Council for their support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Sincerely,

Kevin Hugman	Richard Summerlin, CPA, CGFO
City Manager	Finance Director

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Duncanville

Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrill

Executive Director/CEO

Duncanville
City of Champions

City of Duncanville
Organizational Chart
September 30, 2019

Citizens of Duncanville

Mayor & City Council (Elected)

Office of the City Manager

FIRE
- Fire Administration
- Fire Prevention
- Fire Suppression
- Advanced Life Support
- Emergency Management

POLICE
- Police Administration
- Patrol
- Criminal Investigation
- Animal Control
- Crime Prevention
- Communications/Records
- Special Services

ECONOMIC DEVELOPMENT
- Economic Development Administration
- Convention & Visitor Bureau

GENERAL GOVERNMENT
- Administrative Services
- Information Systems
- Community Information
- Library Services
- Human Resources

FINANCE
- Finance Administration
- Purchasing
- Municipal Court
- City Marshal
- Utility Accounting

PUBLIC WORKS
- Public Works Administration
- Engineering & Planning
- Building Inspection
- Code Enforcement
- Street Maintenance
- Water/Wastewater Services
- Equipment Services
- Solid Waste

PARKS AND RECREATION
- Parks and Recreation Administration
- Recreation Programs
- Building Services
- Municipal Grounds
- Senior Center
- Duncanville Fieldhouse

CITY OF DUNCANVILLE

CITY COUNCIL

Barry L. Gordon, Mayor

Don McBurnett, Mayor Pro Tem, District 2

Joe Veracruz, Councilmember District 1

Monte Anderson, Councilmember District 3

Mark D. Cooks, Councilmember, District 4

Johnette Jameson, Councilmember District 5

Patrick Harvey, Councilmember At-Large

★ ★ ★ ★

ADMINISTRATIVE OFFICIALS

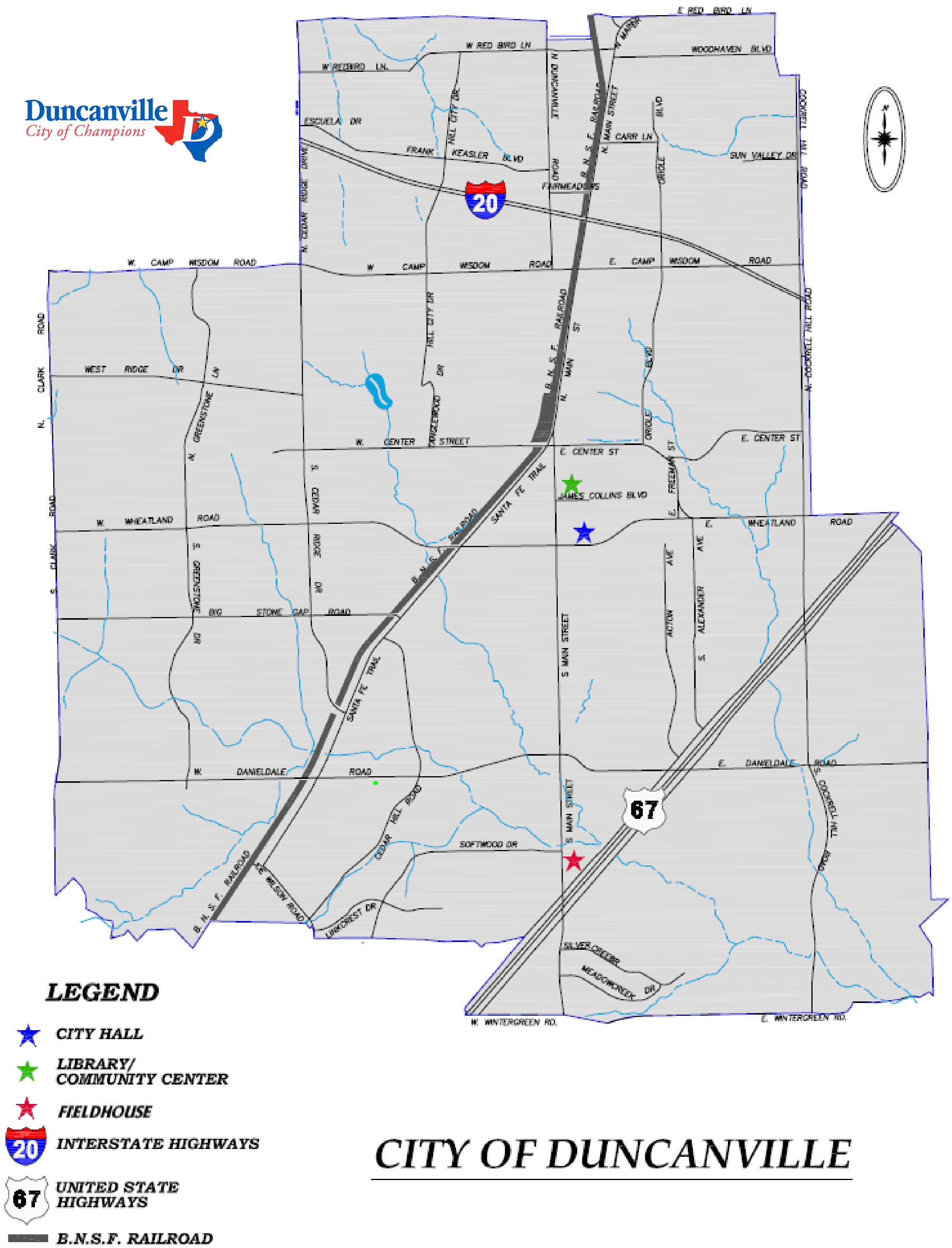
Kevin Hugman, City Manager

Paul Frederiksen, Assistant City Manager

Richard Summerlin, Finance Director

Tia Pettis, Assistant Finance Director

Kristin Downs, City Secretary



CITY OF DUNCANVILLE

xii

McCONNELL & JONES LLP
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the City Council
City of Duncanville, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Duncanville, Texas (the City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

4828 Loop Central Drive., Suite 1000
Houston, TX 77081
Phone: 713.968.1600
Fax: 713.968.1601

WWW.MCCONNELLJONES.COM

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Duncanville, Texas, as of September 30, 2019, and, the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Traffic Improvement and Safety Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 5 through 13), Schedule of Changes in Net Pension (pages 60 through 61), and Schedule of Changes in Other Postemployment Benefits (page 62), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Duncanville, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

McConnell & Jones

Houston, Texas
March 5, 2020

Duncanville
City of Champions

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City of Duncanville, Texas

Management's Discussion and Analysis
for the Fiscal Year Ended September 30, 2019

As management of the City of Duncanville, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with our letter of transmittal at the front of this report and the financial statements which follow this section.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $126.0 million (net position). This number must be viewed in the context that the vast majority of the City's net position of $71.4 million are invested in capital assets and that most capital assets in government do not directly generate revenue nor can be sold to generate liquid capital. Net position of $4.5 million is restricted for various purposes such as capital projects, public safety or community programs. The remaining $26.6 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

- The City's governmental activities total assets and deferred outflows exceeded total liabilities and deferred inflows by $70.9 million (net position). Governmental activities net position decreased by $1.0 million.

- As of the close of the current fiscal year, City of Duncanville governmental funds reported combined ending fund balances of $40.9 million, an increase of $25.2 from the prior year. Of this amount, $9.8 million is unassigned and available for spending subject to the City's self-imposed limitations by management for intended use.

- At year-end, the unassigned fund balance for the General Fund was $9.8 million. On a current financial resources basis, total fund balance for the General Fund increased by $1.5 million.

- The City's net bonded debt increased by $20.0 million during this current fiscal year. This includes the issuance of General Obligation, Series 2019 bonds for $20.7 million

- The City has seen property tax revenue increases for the past six fiscal years. This shows a positive current and future outlook for the economy. The Economic Factors and Next Year's Budget section on the last page of this discussion provides additional information on this subject.

Overview of the Financial Statements

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

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business. The main goal is to ascertain whether the City of Duncanville is in a better financial position at the end of the current fiscal year compared to the previous year. The government-wide financial statements report information about the City as a whole and about its activities in a way that helps to determine this relative position. Other non-financial factors should also be taken into consideration to assess the overall health or financial condition of the City. Examples include but are not limited to changes in the City's property tax base and the condition of the City's streets.

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

The statement of activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from the functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities include most of the City's basic services such as police, fire, public works, code compliance, library, parks and recreation, economic development and community services as well as general government activities. The business-type activities of the City include water, sewer, solid waste services and a sports facility.

The government-wide financial statements include not only the City itself (the primary government), but also the Duncanville Community and Economic Development Corporation (DCEDC) (a discretely presented component unit). The government-wide financials can be found on pages 15-17 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 18-26 of this report.

The City maintains fifteen governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General, Debt Service, Bond Capital Projects, and Traffic and Safety Improvement funds, all of which are to be considered major funds. Data from eight non-major special revenue funds and three non-major capital project funds are combined into a single, aggregated presentation. Individual fund data for these non-major governmental funds is provided in the form of combining statements on pages 72-80 of this report.

The City adopts an annual appropriated budget for its General, Debt Service, Hotel Tax, Drainage Fees, and Traffic Improvement and Safety Special Revenue funds. A budgetary comparison statement has been provided for the General and Traffic Improvement and Safety funds as part of the basic financial statements.

Proprietary funds. The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Utility (water and sewer), Solid Waste, and Sports Facility operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its group health insurance, general liability insurance programs, and fleet and information technology replacement activities. All of these programs are predominantly governmental activities; however as they benefit both governmental and business-type activities, current year results have been allocated by function in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility, Solid Waste and Sports Facility funds since all are considered to be major funds of the City. Conversely, all of the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. The basic proprietary fund financial statements can be found on pages 27-29 of this report. Individual fund data for proprietary funds in the form of budget data and combining statements can be found on pages 81-87 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the basic financial statements on pages 30-59 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information is presented immediately following the notes to the basic financial statements.

The combining and individual fund statements and schedules are presented immediately following the required supplementary information. Included are budgetary schedules of revenues and expenditures for the General fund, non-major governmental fund individual and combining statements, and a schedule of operating revenues and expenses for the Utility, Solid Waste and Sports Facility funds.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City of Duncanville's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $126.0 million as of September 30, 2019.

City of Duncanville's Net Position

	Governmental Activities		Business-Type Activities		Total	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Current and other assets	$ 48,834,192	$ 25,389,609	$ 25,096,938	$ 17,932,809	$ 73,931,130	$ 43,322,418
Capital assets, net	55,944,710	57,250,105	36,590,987	39,696,566	92,535,697	96,946,671
Total assets	104,778,902	82,639,714	61,687,925	57,629,375	166,466,827	140,269,089
Total deferred outflows of resources	7,844,101	2,192,220	942,845	310,933	8,786,946	2,503,153
Current liabilities	4,046,035	3,666,621	2,676,878	1,761,777	6,722,913	5,428,398
Noncurrent liabilities	37,425,932	6,808,429	4,766,221	4,539,835	42,192,153	11,348,264
Total liabilities	41,471,967	10,475,050	7,443,099	6,301,612	48,915,066	16,776,662
Total deferred inflows of resources	271,191	2,450,190	34,199	322,827	305,390	2,773,017
Net investment in capital assets	34,007,758	57,250,105	37,354,472	35,605,438	71,362,230	92,855,543
Restricted net position	28,118,603	4,478,493	-	-	28,118,603	4,478,493
Unrestricted net position	8,753,484	10,178,096	17,799,000	15,710,431	26,552,484	25,888,527
Total net position	$ 70,879,845	$ 71,906,694	$ 55,153,472	$ 51,315,869	$ 126,033,317	$ 123,222,563

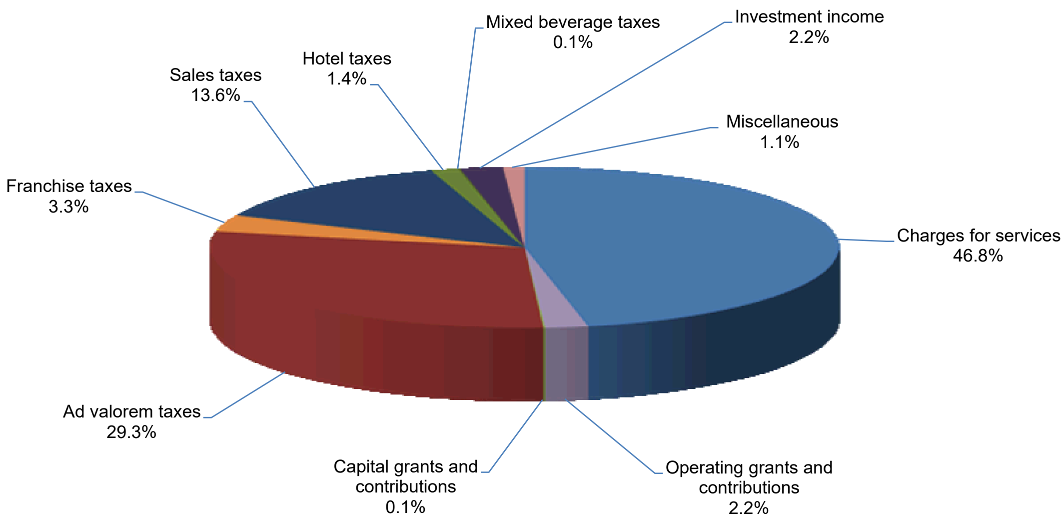
The majority of the City's net position $71.4 million (56.6%) are capital assets (e.g., land, buildings, equipment, improvements, infrastructure and construction in progress). The City uses these capital assets to provide services to citizens and consequently, these assets are not available for spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The City's balance of restricted net position of $28.1 million (22.3%) is reserved for various purposes such as capital projects, debt service, public safety and court programs.

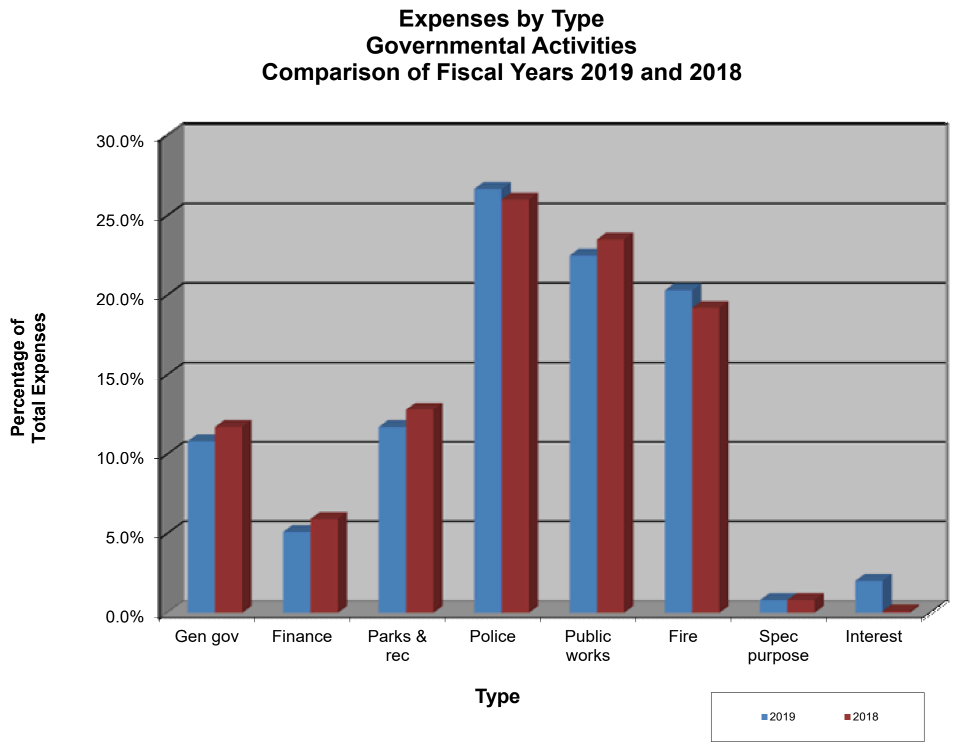
The City's balance of unrestricted net position of $26.6 million (21.1%) may be used to meet the government's ongoing obligations to citizens and creditors.

Analysis of the City's Operations- Overall, the City's total net position increased $2.8 million (2.3%) from the prior year.

Changes in Net Position
Revenue by Major Category
Governmental and Business-Type Activities
For the Fiscal Year Ended September 30, 2019



Governmental Activities- General revenue (excluding transfers) had a net increase of $2.1 million. Ad valorem tax experienced an increase of $1.4 million due to an increase in assessed valuations, despite a decrease in property tax rate. Sales tax revenues decreased by $100 thousand due to a downward trend in the local construction economy. The charges for services category showed an overall decrease of $481 thousand primarily due to the June 2019 enactment of HB1631 requiring the elimination of red-light camera fines. Overall expenditures experienced a $2.3 million increase over the prior year primarily due to increases in police and fire salaries.



Business-type Activities- Net position from business-type activities increased by $3.8 million. Program revenues decreased by $627 thousand. Overall business-type expenses reflected an increase of $828 thousand as sewer costs increased and new positions were added.

The following table provides a summary of the City's operations at fiscal year end 2019:

City of Duncanville's Changes in Net Position
For the Fiscal Years Ending Septemper 30, 2019 and 2018

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	$ 4,868,293	$ 5,349,701	$ 22,788,370	$ 23,411,723	$ 27,656,663	$ 28,761,424
Operating grants and contributions	737,901	792,205	536,550	538,650	1,274,451	1,330,855
Capital grants and contributions	69,522	30,000	-	-	69,522	30,000
General revenues:						
Ad valorem taxes	17,341,616	15,950,016	-	-	17,341,616	15,950,016
Franchise taxes	1,949,561	2,046,553	-	-	1,949,561	2,046,553
Sales taxes	8,032,275	8,131,839	-	-	8,032,275	8,131,839
Hotel taxes	808,374	752,063	-	-	808,374	752,063
Mixed beverage taxes	73,889	76,312	-	-	73,889	76,312
Investment income	1,049,084	400,917	232,775	136,107	1,281,859	537,024
Miscellaneous	660,004	418,247	1,228	-	661,232	418,247
Total revenues	35,590,519	33,947,853	23,558,923	24,086,480	59,149,442	58,034,333
Expenses:						
General government	4,238,401	4,317,744	-	-	4,238,401	4,317,744
Finance	2,018,321	2,189,441	-	-	2,018,321	2,189,441
Parks and recreation	4,584,586	4,703,219	-	-	4,584,586	4,703,219
Police	10,484,426	9,583,619	-	-	10,484,426	9,583,619
Public works	8,830,835	8,669,083	-	-	8,830,835	8,669,083
Fire	7,944,523	7,094,174	-	-	7,944,523	7,094,174
Special purposes	300,000	300,000	-	-	300,000	300,000
Interest and fiscal charges	793,999	28,529	-	-	793,999	28,529
Water and sewer	-	-	12,591,492	12,005,563	12,591,492	12,005,563
Solid waste	-	-	2,827,739	2,682,991	2,827,739	2,682,991
Sports facility	-	-	1,724,366	1,626,129	1,724,366	1,626,129
Total expenses	39,195,091	36,885,809	17,143,597	16,314,683	56,338,688	53,200,492
Increase (decrease) in net position before transfers	(3,604,572)	(2,937,956)	6,415,326	7,771,797	2,810,754	4,833,841
Transfers	2,577,723	2,597,840	(2,577,723)	(2,597,840)	-	-
Increase/ (decrease) in net position	(1,026,849)	(340,116)	3,837,603	5,173,957	2,810,754	4,833,841
Net position—beginning	71,906,694	73,092,859	51,315,869	46,206,979	123,222,563	119,299,838
Adjustment for adoption of GASB 75	-	(846,049)	-	(65,067)	-	(911,116)
Net position—ending	$ 70,879,845	$ 71,906,694	$ 55,153,472	$ 51,315,869	$ 126,033,317	$ 123,222,563

Financial Analysis of the City's Funds

Governmental funds including General Fund budgetary highlights. The focus of the City of Duncanville's governmental funds is to provide information on the near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $40.9 million. Approximately 24.0% of this total amount constitutes unassigned fund balance which is available for any public purpose. Approximately 7.2% of fund balance has been assigned by City management for one-time projects. The restricted fund balance of $28.1 million is 68.8% of the total fund balance and is constrained by creditors, grantors, contributors or laws or regulations. The remainder of the fund balance is considered non-spendable to indicate that it is not available for new spending because it has already been reserved for prepaid items of $39 thousand (.1%). Fund balance for all governmental funds increased by $25.2 million over the previous fiscal year.

In the General Fund, the original budget projected a $758 thousand decrease in fund balance this fiscal year. The final amended budget changed to an expected fund balance decrease of $3.4 million. It is one of the City's financial policies to maintain fund balance in General Fund to equal 60 days of expenditures, but the City opted to target a 75 day fund balance in fiscal year 2019 for unforeseen expenditure or revenue changes. The property tax rate decreased to $.748447 while assessed property valuations increased providing an ad valorem tax revenue increase of 9.6%. Sales tax revenue decreased by 1.2% due to a general decrease in local economic activity across several sectors including construction supplies and equipment. The franchise tax revenue had a decrease (4.7%) and tends to be volatile since it is based on weather and utility rates. The General fund balance increased by $1.5 million.

The Debt Service fund balance increased by $1.4 million. The Bond Capital Projects fund is a new fund this fiscal year with a fund balance of $21.7 million. The Traffic Improvement and Safety fund balance decreased by $71 thousand as the program ended in June 2019.

Proprietary funds. The City's proprietary fund statements provide detail on the City's individual enterprise funds activities and additionally report the financial results of the internal service funds which have been consolidated in the government-wide statements.

The City has an "inverted block" rate structure, which was meant to be revenue neutral based on same consumption. The Utility proprietary fund net position increased $3.7 million. There were no water and sewer rate increases enacted in fiscal year 2019. The Solid Waste fund net position increased $47 thousand during this fiscal year and the Fieldhouse Sports Facility in 2010 ended fiscal year 2019 with an increase in net position of $156 thousand.

Pensions and Retiree Healthcare

Effective in fiscal year 2016, Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" created specific reporting requirements for pensions that are different than that used for funding purposes. Both valuations are important as the reporting valuation provides a rigorous standard measure that can be used to compare the City's pension liabilities (assets) to other governments from around the nation. The funding valuation is important as the actuarial methods used including strategies for repaying any unfunded actuarial accrued liabilities combined with the City's history of making those contributions provides insights regarding the City's commitment to and the effectiveness of its funding strategy. Information contained in the financial statements themselves including the first schedule of Required Supplementary Information (RSI), Schedule of Changes in Net Pension Liability (Assets) and Related Ratios, is based on the reporting valuation. The second schedule in the RSI, Schedule of Contributions, is based on the funding valuation. On a reporting basis, the City's financial statements reflect a Net Pension Liability as of September 30, 2019 of $8.3 million. The City's plan fiduciary net position is 92.6% of the total pension asset.

Effective for fiscal year 2018, the retiree healthcare liability has been calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, to be $4.8 million as of September 30, 2019.

Capital Assets

Governmental Accounting Standards Board (GASB) Statement No. 34 requires governments to report all capital assets in the Government-Wide Statement of Net Position. All infrastructure assets have been inventoried and reported in previous fiscal years.

At the end of fiscal year 2019, the City had $96.6 million invested in a broad range of capital assets, including streets and public infrastructure, water and sewer lines, buildings, park and recreation facilities, and police and fire equipment. This amount represents a net decrease of $366 thousand which is .4% less than the capital assets for the prior fiscal year.

City of Duncanville's Capital Assets
(Net of Depreciation, in Thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	$ 20,214	$ 20,214	$ 568	$ 568	$ 20,782	$ 20,782
Construction in progress	534	333	3,478	1,014	4,012	1,347
Buildings	6,476	6,725	8,538	8,951	15,014	15,676
Infrastructure	16,277	17,320	22,614	23,462	38,891	40,782
Improvements	5,840	5,999	1,408	1,447	7,248	7,446
Equipment	6,604	6,659	1,437	1,566	8,041	8,225
Water rights	-	-	2,593	2,689	2,593	2,689
Totals	$ 55,945	$ 57,250	$ 40,636	$ 39,697	$ 96,581	$ 96,947

Capital asset events during the current fiscal year include the following:

- Water and wastewater capital additions for the current fiscal year were $2.6 million.
- Alley project between Flamingo Way and Granada Drive was completed with a project total of $279 thousand.
- Vehicle and equipment replacements were made totaling $1.2 million out of the Fleet Replacement fund. The new additions include sixteen new vehicles, one ambulance and two heavy-duty equipment items.
- More detailed information about the City's capital assets can be found in Note 5 to the financial statements.

Debt Administration

- At year-end, the City had $23.8 million in bonded debt outstanding. This includes the issuance of General Obligation, Series 2019 bonds for $20.7 million. The entire amount is comprised of bonded debt backed by the full faith and credit of the City.

City of Duncanville's Outstanding Debt
General Obligation Bonds (in Thousands)

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
General Obligation bonds	$ 20,735	$ -	$ 3,055	$ 3,835	$ 23,790	$ 3,835
Totals	$ 20,735	$ -	$ 3,055	$ 3,835	$ 23,790	$ 3,835

The City's general obligation bonds have been assigned the rating of "AA" by the Standard & Poor's Ratings. Additional information on the City's long-term bonded debt can be found in Note 8 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The following economic factors currently affect the City and were considered in developing the 2019-2020 fiscal year budget:

- Ad valorem tax revenue is determined, in part, by total assessed property value established by the Dallas Central Appraisal District. Property values increased 8.9% on the total tax roll for 2019-20 from 2018-19.
- The second factor in determining ad valorem tax revenue is the tax rate set by City Council. For 2019-20 fiscal year budget, the City tax rate decreased by $.005, reducing the rate to $.743447 per $100 of assessed valuation.
- Sales tax revenue as of September 30, 2019 realized a decrease and this trend is expected to continue into the 2019-20 fiscal year at a conservative 1.0% decrease over the final budget.
- Legislative factors also played a large part in the 2019-20 fiscal year budget process.
  - House Bill 1631 prohibits the use of red-light camera enforcement systems eliminating the revenue source for the Traffic Improvement & Safety Fund.
  - Senate Bill 1152 authorizes a cable or phone company to stop paying the lesser of its state cable franchise or telephone access lines, whichever is less. This is estimated to reduce franchise fee revenue by $120 thousand.
  - Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019, will have profound impact on the new property tax revenue the City can gain.
- Water and sewer rates will stay constant and garbage collections fees increase.
- Funding of $10.5 million has been allocated in Capital Improvement Projects related to water and wastewater line replacement, water and wastewater project construction design, drainage improvements and street construction design projects.

During the current fiscal year, the unassigned fund balance in the general fund was $9.8 million, available for spending in the 2019-2020 fiscal year budget.

Contacting the City's Financial Management

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Finance Department, at:

City of Duncanville
Attn: Richard Summerlin, Finance Director
P.O. Box 380280
Duncanville, TX 75138-0280
Phone: 972-780-5005
Email: rsummerlin@duncanville.com

City of Duncanville
Attn: Tia Pettis, Assistant Finance Director
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Duncanville
City of Champions

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CITY OF DUNCANVILLE, TEXAS

GOVERNMENT-WIDE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government			
ASSETS	**Governmental Activities**	**Business-type Activities**	**Total**	**Component Unit**
Cash and investments	$ 44,345,403	$ 15,923,113	$ 60,268,516	$ 2,572,218
Receivables (net of allowance for uncollectibles)	3,508,806	4,015,460	7,524,266	477,276
Accrued interest and other	377,533	92,112	469,645	16,821
Prepaid items	39,127	83	39,210	3,225
Restricted cash and investments	-	784,943	784,943	-
Internal balances	(235,148)	235,148	-	-
Investment in joint ventures	798,471	-	798,471	-
Capital assets:				
Nondepreciable	20,748,263	4,046,079	24,794,342	219,637
Depreciable- net of accumulated depreciation	35,196,447	36,590,987	71,787,434	880,457
Total Assets	104,778,902	61,687,925	166,466,827	4,169,634
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on bond refunding	-	19,263	19,263	10,586
Difference in expected and actual pension experience	96,246	12,407	108,653	-
Pension contributions after measurement date	853,393	106,419	959,812	-
Changes in actuarial assumptions used to determine pension asset	30,483	3,800	34,283	-
Difference in projected and actual earnings on pension assets	5,099,409	635,893	5,735,302	-
OPEB contributions after measurement date	208,054	23,796	231,850	-
Difference in expected and actual OPEB experience	1,308,587	117,058	1,425,645	-
Changes in actuarial assumptions OPEB liability	247,929	24,209	272,138	-
Total deferred outflows of resources	7,844,101	942,845	8,786,946	10,586
LIABILITIES				
Accounts payable	2,240,299	1,639,050	3,879,349	74,415
Contracts payable	-	40,805	40,805	-
Accrued liabilities	1,252,670	144,925	1,397,595	9,146
Accrued interest payable	449,896	11,794	461,690	1,266
Unearned revenue	73,934	55,361	129,295	-
Customer performance and escrow deposits	29,236	784,943	814,179	-
Investment in joint ventures	-	-	-	76,506
Noncurrent liabilities				
Due within one year:				
Bonds and certificates of obligation payable	340,000	560,000	900,000	480,000
Compensated absences	231,033	7,050	238,083	-
Loan payable	226,304	-	226,304	-
Due in more than one year:				
Loan payable	293,702	-	293,702	-
Bonds and certificates of obligation payable	21,596,952	2,741,856	24,338,808	485,000
Compensated absences	3,069,436	93,661	3,163,097	-
Net pension liability	7,345,752	916,022	8,261,774	-
Other postemployment benefits	4,322,753	447,632	4,770,385	-
Total Liabilities	41,471,967	7,443,099	48,915,066	1,126,333
DEFERRED INFLOWS OF RESOURCES				
Difference in expected and actual pension experience	271,191	34,199	305,390	-
Total deferred inflows of resources	271,191	34,199	305,390	-
NET POSITION				
Net investment in capital assets	34,007,758	37,354,472	71,362,230	-
Restricted for:				
Capital projects	23,092,487	-	23,092,487	-
Public safety	1,424,526	-	1,424,526	-
Other purposes	2,230,387	-	2,230,387	-
Debt service	1,371,203	-	1,371,203	-
Unrestricted	8,753,484	17,799,000	26,552,484	3,053,887
Total Net Position	$ 70,879,845	$ 55,153,472	$ 126,033,317	$ 3,053,887

The accompanying notes are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

		Program Revenues		
PROGRAM ACTIVITIES	**Expenses**	**Fees, Fines and Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Governmental activities:				
General government	$ 4,238,401	$ 371,518	$ 253,908	$ -
Finance	2,018,321	-	-	-
Parks and recreation	4,584,586	282,689	9,147	-
Police	10,484,426	2,400,204	106,647	25,885
Public works	8,830,835	1,152,973	96,304	-
Fire	7,944,523	660,909	271,895	43,637
Economic development	300,000	-	-	-
Interest and fiscal charges	793,999	-	-	-
Total governmental activities	39,195,091	4,868,293	737,901	69,522
Business-type activities:				
Water	3,652,341	8,418,787	-	-
Sewer	8,939,151	9,827,083	-	-
Solid waste	2,827,739	3,199,130	-	-
Sports facility	1,724,366	1,343,370	536,550	-
Total business-type activities	17,143,597	22,788,370	536,550	-
Total primary government	$ 56,338,688	$ 27,656,663	$ 1,274,451	$ 69,522
Component unit:				
DCEDC	$ 1,184,850	$ -	$ -	$ -

General revenues:
Taxes:
Ad valorem
Sales
Franchise
Mixed beverage
Hotel occupancy
Earnings on investments
Miscellaneous
Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	Component Unit
$ (3,612,975)	$ -	$ (3,612,975)	
(2,018,321)	-	(2,018,321)	
(4,292,750)	-	(4,292,750)	
(7,951,690)	-	(7,951,690)	
(7,581,558)	-	(7,581,558)	
(6,968,082)	-	(6,968,082)	
(300,000)	-	(300,000)	
(793,999)	-	(793,999)	
(33,519,375)	-	(33,519,375)	
-	4,766,446	4,766,446	
-	887,932	887,932	
-	371,391	371,391	
-	155,554	155,554	
-	6,181,323	6,181,323	
(33,519,375)	6,181,323	(27,338,052)	
			(1,184,850)
17,341,616	-	17,341,616	-
8,032,275	-	8,032,275	2,677,425
1,949,561	-	1,949,561	-
73,889	-	73,889	-
808,374	-	808,374	-
1,049,084	232,775	1,281,859	47,791
660,004	1,228	661,232	-
2,577,723	(2,577,723)	-	-
32,492,526	(2,343,720)	30,148,806	2,725,216
(1,026,849)	3,837,603	2,810,754	1,540,366
71,906,694	51,315,869	123,222,563	1,513,521
$ 70,879,845	$ 55,153,472	$ 126,033,317	$ 3,053,887

CITY OF DUNCANVILLE, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General	Debt Service	Bond Capital Projects
ASSETS			
Cash and investments	$ 12,730,865	$ 1,378,370	$ 21,620,146
Receivables -			
Property taxes (net of allowance)	352,982	30,641	-
Trade accounts (net of allowance)	514,664	-	-
Other taxes	2,244,191	-	-
Assessments	-	-	-
Intergovernmental	-	-	-
Accrued interest and other	142,430	489	201,069
Prepaid items	14,127	-	-
Total assets	$ 15,999,259	$ 1,409,500	$ 21,821,215
LIABILITIES			
Accounts payable	$ 1,450,107	$ -	$ 100,409
Customer performance and escrow deposits	29,236	-	-
Accrued liabilities	1,036,724	-	-
Unearned revenue	13,636	-	-
Total liabilities	2,529,703	-	100,409
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	714,953	29,006	-
Total deferred inflows of resources	714,953	29,006	-
FUND BALANCES:			
Nonspendable:			
Prepaid items	14,127	-	-
Restricted for:			
Debt service	-	1,380,494	-
Traffic improvement and safety	-	-	-
Community redevelopment	-	-	-
Promotion of tourism, convention and hotel industry	-	-	-
Maintenance and construction of drainage projects	-	-	-
Public safety, cultural and recreational services	-	-	-
Court technology and security	-	-	-
Juvenile case management	-	-	-
Public safety and criminal investigations	-	-	-
Park construction	-	-	-
Capital improvements	-	-	21,720,806
Assigned:			
One-time projects	2,924,454	-	-
Unassigned	9,816,022	-	-
Total fund balances	12,754,603	1,380,494	21,720,806
Total liabilities, deferred inflows of resources and fund balances	$ 15,999,259	$ 1,409,500	$ 21,821,215

The accompanying notes are an integral part of this statement.

Traffic I&S	Other Governmental Funds	Total Governmental Funds
$ 1,314,296	$ 4,148,339	$ 41,192,016
-	-	383,623
330	175,028	690,022
-	90,950	2,335,141
-	51,950	51,950
-	48,070	48,070
-	-	343,988
10,000	15,000	39,127
$ 1,324,626	$ 4,529,337	$ 45,083,937
$ 436,369	$ 214,440	$ 2,201,325
-	-	29,236
2	18,268	1,054,994
-	60,297	73,933
436,371	293,005	3,359,488
-	51,950	795,909
-	51,950	795,909
10,000	15,000	39,127
-	-	1,380,494
878,255	-	878,255
-	236,867	236,867
-	1,908,138	1,908,138
-	1,057,200	1,057,200
-	166,967	166,967
-	47,929	47,929
-	37,453	37,453
-	379,304	379,304
-	21,043	21,043
-	314,481	22,035,287
-	-	2,924,454
-	-	9,816,022
888,255	4,184,382	40,928,540
$ 1,324,626	$ 4,529,337	$ 45,083,937

CITY OF DUNCANVILLE, TEXAS

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

TOTAL FUND BALANCE- GOVERNMENTAL FUNDS		$ 40,928,540
Amounts reported for governmental activities in the statement of net position are different because:		
Internal service funds are used by management to charge the cost of certain activities, such as health, liability and workers compensation insurance to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the government-wide statement of net position excluding an internal balance of $235,148.		5,576,982
Investments in joint ventures represent a financial asset not reported in governmental funds.		798,471
Capital assets used in governmental activities are not current financial resources and therefore not reported in the governmental funds balance sheet, (excluding internal service funds assets of $2,861,848).		53,082,862
Deferred outflows of resources are not reported in the governmental funds:		
Difference in expected and actual pension experience	96,246	
Pension contributions after measurement date	853,393	
Changes in actuarial assumptions used to determine pension asset	30,483	
Difference in projected and actual earnings on pension assets	5,099,409	
OPEB contributions after measurement date	208,054	
Difference in expected and actual OPEB experience	1,308,587	
Changes in actuarial assumptions OPEB liability	247,929	
		7,844,101
Revenue earned but not available within sixty days of the year end are not recognized as revenue in the fund financial statements.		795,908
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.		(449,896)
Long term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.		
General obligation bonds payable	(21,936,952)	
Loan payable	(520,006)	
Net pension liability	(7,345,752)	
Compensated absences	(3,300,469)	
Other post employment benefits	(4,322,753)	
		(37,425,932)
Deferred inflows of resources are not reported in the governmental funds:		
Difference in expected and actual pension experience		(271,191)
NET POSITION OF GOVERNMENTAL ACTIVITIES		$ 70,879,845

The accompanying notes are an integral part of this statement.

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CITY OF DUNCANVILLE, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	General	Debt Service	Bond Capital Projects
REVENUES			
Taxes:			
Ad valorem	$ 15,967,241	$ 1,354,325	$ -
Sales	8,032,275	-	-
Franchise	1,949,561	-	-
Mixed beverage	73,889	-	-
Hotel	-	-	-
Licenses, permits and fees	1,346,268	-	-
Fines and forfeitures	630,232	-	-
Recreational fees	282,639	-	-
Intergovernmental	348,400	-	-
Investment income	554,235	35,460	317,276
Rental and other	896,584	-	-
Gifts and contributions	-	-	-
Total revenues	30,081,324	1,389,785	317,276
EXPENDITURES			
Current:			
General government	2,935,310	-	-
Finance	1,401,161	-	-
Parks and recreation	3,605,152	-	-
Police	8,862,655	-	-
Public works	5,985,396	-	-
Fire	6,842,708	-	17,520
Non-departmental	254,828	-	-
Special purposes - promotional	300,000	-	-
Debt Service:			
Principal retirement	218,869	-	-
Interest and fiscal charges	21,360	-	-
Bond issue costs	-	-	358,877
Capital outlay:			
General government	236,828	-	-
Parks and recreation	180,996	-	-
Police	-	-	-
Public works	146,336	-	169,636
Fire	-	-	23,500
Total expenditures	30,991,599	-	569,533
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(910,275)	1,389,785	(252,257)
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of bonds	-	-	20,735,000
Premium on bonds issued	-	-	1,238,063
Transfers in	2,549,857	-	-
Transfers out	(110,867)	-	-
Total other financing sources (uses)	2,438,990	-	21,973,063
Net change in fund balances	1,528,715	1,389,785	21,720,806
Fund balances, beginning of year	11,225,888	(9,291)	-
Fund balances, end of year	$ 12,754,603	$ 1,380,494	$ 21,720,806

The accompanying notes are an integral part of this statement.

Traffic I & S	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 17,321,566
-	-	8,032,275
-	-	1,949,561
-	-	73,889
-	808,374	808,374
1,339,123	658,641	3,344,032
-	297,465	927,697
-	-	282,639
-	238,196	586,596
9,523	26,699	943,193
-	201,760	1,098,344
-	9,426	9,426
1,348,646	2,240,561	35,377,592
422,210	378,925	3,736,445
56,285	-	1,457,446
-	126,486	3,731,638
375,208	181,063	9,418,926
322,368	529,645	6,837,409
-	90,577	6,950,805
-	-	254,828
-	33,376	333,376
-	-	218,869
-	-	21,360
-	-	358,877
-	-	236,828
-	-	180,996
-	35,000	35,000
124,269	420,490	860,731
-	47,896	71,396
1,300,340	1,843,458	34,704,930
48,306	397,103	672,662
-	-	20,735,000
-	-	1,238,063
-	310,867	2,860,724
(119,000)	(53,134)	(283,001)
(119,000)	257,733	24,550,786
(70,694)	654,836	25,223,448
958,949	3,529,546	15,705,092
$ 888,255	$ 4,184,382	$ 40,928,540

CITY OF DUNCANVILLE, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019

NET CHANGE IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS		$ 25,223,448
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the government-wide statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense, (excluding internal service capital additions of $1,202,996).		1,384,951
Governmental funds do not recognize capital assets donated. However, in the statement of activities the fair value of those assets are recognized as revenue, then allocated over their estimated useful lives and reported as depreciation expense.		25,885
The net change in equity of the joint venture is not reported at the fund level; however, it is reported at the government-wide level.		42,098
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but it does require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.		(2,871,251)
Current year long-term debt principal payments on contractual obligations, bonds payable, and capital leases are expenditures in the fund financial statements but are shown as reductions in long-term debt in the government-wide financial statements.		218,869
Current year changes in the long term liability for compensated absences do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		(150,796)
Certain revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(103,824)
Current year changes in the long term liability for OPEB does not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		(147,820)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds is reported with governmental activities, (including adjustment of $67,926 allocated to business type activities).		(55,868)
Net pension costs are recognized in the governmental funds when paid are due for items not normally paid with available financial resources. However, the Statement of Activities is presented on a accrual basis and expenses reported when incurred.		(2,205,705)
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Bonds issued	(20,735,000)	
Premium on bonds issued	(1,238,063)	
Amortization of bond premiums/discounts	36,110	
		(21,936,953)
Current year changes in accrued interest payable do not require the use of current financial resources, therefore, they are not reported as expenditures in governmental funds.		(449,896)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		$ (1,026,862)

The accompanying notes are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes:				
Ad valorem	$ 15,962,923	$ 15,962,923	$ 15,967,241	$ 4,318
Sales	8,074,780	7,956,523	8,032,275	75,752
Franchise	1,916,000	1,910,000	1,949,561	39,561
Other	78,000	76,000	73,889	(2,111)
Licenses, permits and fees	1,220,760	1,208,000	1,346,268	138,268
Fines and forfeitures	492,000	508,000	630,232	122,232
Recreation fees	293,500	316,000	282,639	(33,361)
Intergovernmental	144,000	471,000	348,400	(122,600)
Investment income	235,000	315,000	554,235	239,235
Rental and other	566,953	603,683	896,584	292,901
Total revenues	28,983,916	29,327,129	30,081,324	754,195
EXPENDITURES				
Current:				
General government	2,781,866	2,988,439	2,935,310	53,129
Finance	1,412,979	1,443,933	1,401,161	42,772
Parks and recreation	3,890,030	4,016,706	3,605,152	411,554
Police	8,692,378	8,741,495	8,862,655	(121,160)
Public works	6,377,222	7,279,108	5,985,396	1,293,712
Fire	6,655,078	6,904,436	6,842,708	61,728
Non-departmental	252,877	255,949	254,828	1,121
Special purposes	300,000	300,000	300,000	-
Debt Service:				
Loan payment	218,880	218,880	218,869	11
Interest and fiscal charges	21,348	21,348	21,360	(12)
Capital outlay:				
General government	105,000	248,158	236,828	11,330
Parks and recreation	-	1,680,614	180,996	1,499,618
Public works	-	650,000	146,336	503,664
Total expenditures	30,707,658	34,749,066	30,991,599	3,757,467
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,723,742)	(5,421,937)	(910,275)	4,511,662
OTHER FINANCING SOURCES (USES)				
Transfers in	2,549,857	2,549,857	2,549,857	-
Transfers out	(1,583,945)	(518,150)	(110,867)	407,283
Total other financing sources (uses)	965,912	2,031,707	2,438,990	407,283
Net change in fund balance	$ (757,830)	$ (3,390,230)	1,528,715	$ 4,918,945
FUND BALANCE, beginning of year			11,225,888	
FUND BALANCE, end of year			$ 12,754,603	

The notes to the financial statements are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

TRAFFIC IMPROVEMENT AND SAFETY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Traffic enforcement fees	$ 1,700,000	$ 1,326,843	$ 1,339,123	$ 12,280
Interest on investments	5,000	7,000	9,523	2,523
Total revenues	1,705,000	1,333,843	1,348,646	14,803
EXPENDITURES				
General government	511,251	382,940	422,210	(39,270)
Police	571,864	429,933	375,208	54,725
Public works	354,280	371,636	322,368	49,268
Finance	73,735	75,963	56,285	19,678
Capital Outlay- Public works	184,000	449,801	124,269	325,532
Total expenditures	1,695,130	1,710,273	1,300,340	409,933
EXCESS OF REVENUES OVER EXPENDITURES	9,870	(376,430)	48,306	424,736
OTHER FINANCING USES				
Transfers out	(119,000)	(119,000)	(119,000)	-
NET CHANGE IN FUND BALANCE	(109,130)	(495,430)	(70,694)	424,736
FUND BALANCE, beginning of year			958,949	
FUND BALANCE, end of year			$ 888,255	

The accompanying notes are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019

	Business-type Activities				Governmental Activities-
	Utility	Solid Waste	Fieldhouse Sports Facility	Total	Internal Service Funds
ASSETS					
Current assets:					
Cash and investments	$ 15,437,445	$ 482,578	$ 3,090	$ 15,923,113	$ 3,153,387
Receivables-					
Customers (net of allowance)	1,779,342	411,063	-	2,190,405	-
Unbilled	1,635,815	189,240	-	1,825,055	-
Due from other funds	975,000	-	-	975,000	275,000
Accrued interest and other	69,647	12,811	9,654	92,112	33,545
Prepaid items	83	-	-	83	-
Total current assets	19,897,332	1,095,692	12,744	21,005,768	3,461,932
Non-current assets:					
Restricted cash-					
Customer deposits	784,943	-	-	784,943	-
Capital assets-					
Land and construction-in-progress	3,567,643	-	478,436	4,046,079	-
Water rights, net	2,593,279	-	-	2,593,279	-
Buildings and improvements, net	4,873,280	-	5,072,962	9,946,242	-
Distribution lines and equipment, net	24,024,277	-	27,189	24,051,466	2,861,848
Total non-current assets	35,843,422	-	5,578,587	41,422,009	2,861,848
TOTAL ASSETS	55,740,754	1,095,692	5,591,331	62,427,777	6,323,780
DEFERRED OUTFLOWS OF RESOURCES					
Deferred loss on bond refunding	5,426	-	13,837	19,263	-
Pension contributions after measurement date	79,936	8,789	17,694	106,419	-
Changes in actuarial assumptions used to determine pension liability	2,855	313	632	3,800	-
Difference in expected and actual pension experience	11,031	771	605	12,407	-
Difference in projected and actual earnings on pension assets	477,623	52,522	105,748	635,893	-
OPEB contributions after measurement date	17,445	3,136	3,215	23,796	-
Difference in expected and actual OPEB experience	79,230	21,245	16,583	117,058	-
Changes in actuarial assumptions OPEB liability	16,910	3,930	3,369	24,209	-
Total deferred outflows of resources	690,456	90,706	161,683	942,845	-
LIABILITIES					
Current liabilities:					
Accounts payable	1,207,001	370,497	61,552	1,639,050	38,974
Contracts payable	40,805	-	-	40,805	-
Accrued liabilities	88,207	31,394	25,324	144,925	197,676
Due to other funds	-	-	975,000	975,000	275,000
Accrued interest payable	188	-	11,606	11,794	-
Unearned revenue	-	-	55,361	55,361	-
Bonds payable - current	110,000	-	450,000	560,000	-
Accrued compensated absences - current	5,072	796	1,182	7,050	-
Total current liabilities	1,451,273	402,687	1,580,025	3,433,985	511,650
Long-term Liabilities:					
Bonds payable	-	-	2,741,856	2,741,856	-
Accrued compensated absences	67,380	10,571	15,710	93,661	-
Net pension liability	688,067	75,653	152,302	916,022	-
Other postemployment benefits liability	318,737	67,322	61,573	447,632	-
Payable from restricted assets					
Customer deposits	784,943	-	-	784,943	-
Total long-term liabilities	1,859,127	153,546	2,971,441	4,984,114	-
Total liabilities	3,310,400	556,233	4,551,466	8,418,099	511,650
DEFERRED INFLOWS OF RESOURCES					
Difference in expected and actual pension experience	25,950	2,745	5,504	34,199	-
Total deferred inflows of resources	25,950	2,745	5,504	34,199	-
NET POSITION					
Net investment in capital assets	34,953,905	-	2,400,568	37,354,473	2,861,848
Unrestricted	18,140,955	627,420	(1,204,524)	17,563,851	2,950,282
TOTAL NET POSITION	$ 53,094,860	$ 627,420	$ 1,196,044	54,918,324	$ 5,812,130
Reconciliation to government-wide statement of net position:					
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				235,148	
Net position of business-type activities				$ 55,153,472	

The accompanying notes are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Business-type Activities				Governmental Activities-
	Utility	Solid Waste	Fieldhouse Sports Facility	Total	Internal Service Funds
OPERATING REVENUES					
Water	$ 8,052,228	$ -	$ -	$ 8,052,228	$ -
Sewer	9,827,083	-	-	9,827,083	-
Solid waste	-	3,199,130	-	3,199,130	-
Sports facility	-	-	1,250,129	1,250,129	-
Penalties	167,451	-	-	167,451	-
Premiums, charges for services and other	199,108	-	93,241	292,349	5,441,772
Total operating revenues	18,245,870	3,199,130	1,343,370	22,788,370	5,441,772
OPERATING EXPENSES					
Water services	4,059,941	-	-	4,059,941	-
Sewer	5,407,305	-	-	5,407,305	-
Solid waste	-	2,824,392	-	2,824,392	-
Sports facility	-	-	1,332,004	1,332,004	-
Claims and provision	-	-	-	-	4,258,564
Equipment	-	-	-	-	243,175
Administrative and fiscal	1,751,748	-	-	1,751,748	321,690
Depreciation and amortization	1,304,920	-	292,262	1,597,182	993,039
Total operating expenses	12,523,914	2,824,392	1,624,266	16,972,572	5,816,468
OPERATING INCOME (LOSS)	5,721,956	374,738	(280,896)	5,815,798	(374,696)
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental	-	-	536,550	536,550	-
Investment income	212,122	20,653	-	232,775	105,891
Interest and fiscal charges	(3,274)	-	(99,825)	(103,099)	-
Gain on sale of capital assets	1,228	-	-	1,228	145,011
Total non-operating revenues (expenses)	210,076	20,653	436,725	667,454	250,902
INCOME (LOSS) BEFORE TRANSFERS	5,932,032	395,391	155,829	6,483,252	(123,794)
Transfers out	(2,229,123)	(348,600)	-	(2,577,723)	-
CHANGES IN NET POSITION	3,702,909	46,791	155,829	3,905,529	(123,794)
TOTAL NET POSITION - BEGINNING	49,391,951	580,629	1,040,215		5,935,924
TOTAL NET POSITION - ENDING	$ 53,094,860	$ 627,420	$ 1,196,044		$ 5,812,130
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				(67,926)	
Change in net position of business-type activities				$ 3,837,603	

The accompanying notes are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Business-type Activities				Governmental Activities-
	Utility Fund	Solid Waste Fund	Fieldhouse Sports Facility	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	$ 17,882,104	$ 3,191,656	$ 1,350,249	$ 22,424,009	$ -
Receipts from insured	-	-	-	-	4,162,839
Payments to suppliers	(8,450,241)	(2,471,008)	(1,313,181)	(12,234,430)	(4,579,227)
Payments to employees	(1,752,191)	(225,897)	56,179	(1,921,909)	-
Internal activity - receipts from other funds	-	-	-	-	1,276,299
Other receipts	164,127	-	-	164,127	2,633
Net cash provided by operating activities	7,843,799	494,751	93,247	8,431,797	862,544
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds	(2,229,123)	(348,600)	-	(2,577,723)	-
Receipts from interfund borrowings	1,025,000	-	975,000	2,000,000	-
Payments for interfund borrowings	(975,000)	-	(1,025,000)	(2,000,000)	-
Other contributions	-	-	536,550	536,550	-
Net cash provided (used in) by noncapital financing activities	(2,179,123)	(348,600)	486,550	(2,041,173)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(2,538,204)	-	-	(2,538,204)	(1,202,996)
Proceeds from sale of capital assets	1,750	-	-	1,750	199,951
Principal paid on bond maturities	(345,000)	-	(476,723)	(821,723)	-
Interest paid on bond maturities	(590)	-	(102,000)	(102,590)	-
Net cash used in capital and related financing activities	(2,882,044)	-	(578,723)	(3,460,767)	(1,003,045)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	177,917	7,842	-	185,759	74,236
Net cash provided by investing activities	177,917	7,842	-	185,759	74,236
Net increase (decrease) in cash and cash equivalents	2,960,549	153,993	1,074	3,115,616	(66,265)
CASH AND INVESTMENTS, beginning of year	13,261,839	328,585	2,016	13,592,440	3,219,652
CASH AND INVESTMENTS, end of year	$ 16,222,388	$ 482,578	$ 3,090	$ 16,708,056	$ 3,153,387
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:					
Operating income (loss)	$ 5,721,956	$ 374,738	$ (280,896)	$ 5,815,798	$ (374,696)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	1,208,873	-	292,262	1,501,135	993,039
Amortization of water rights	96,047	-	-	96,047	-
Change in assets and liabilities:					
Accounts receivable	(211,839)	(7,474)	6,879	(212,434)	-
Accrued compensated absences	(86)	3,248	8,185	11,347	-
Other postemployment benefits liability	80,493	22,998	17,249	120,740	-
Pension liability	837,120	89,142	178,934	1,105,196	-
Deferred outflows and inflows	(685,306)	(87,569)	(147,665)	(920,540)	-
Prepaid items	(83)	-	-	(83)	512,959
Accounts payable and accrued liabilities	784,424	99,668	18,299	902,391	(268,758)
Customer deposits	12,200	-	-	12,200	-
Total adjustments	2,121,843	120,013	374,143	2,615,999	1,237,240
Net cash provided by operating activities	$ 7,843,799	$ 494,751	$ 93,247	$ 8,431,797	$ 862,544
RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION					
Unrestricted cash and investments				15,923,113	3,153,387
Restricted cash				784,943	-
Total cash and investments				$ 16,708,056	$ 3,153,387

The accompanying notes are an integral part of this statement.

CITY OF DUNCANVILLE, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Index

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & NEW GASB PRONOUNCEMENTS

The City of Duncanville, Texas (the "City") was incorporated on August 2, 1947. It has been a home rule charter city since May 5, 1962, pursuant to Article XI, Section 5 of the State Constitution. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: community services, police, fire and public works.

The financial statements of the City have been prepared to conform to accounting principles generally accepted in the United States of America ("GAAP") as applicable to state and local governments. The Governmental Accounting Standards Board ("GASB") is the accepted standard- setting body for establishing governmental accounting and financial reporting principles. The more significant accounting and reporting policies and practices used by the City are described below:

Reporting Entity—The City is a municipal corporation governed by an elected mayor and six-member Council. Five Council Members are elected from single-member districts with the Mayor and one Council Member elected at large. As required by GAAP, these financial statements present information about the City (the primary government) and its component unit, the Duncanville Community and Economic Development Corporation ("DCEDC"), an entity for which the City is financially and operationally responsible for.

The DCEDC was incorporated on April 28, 1995 as a nonprofit industrial development corporation under the Development Corporation Act of 1979 ("Act"). The Corporation is organized exclusively for benefiting and accomplishing public purposes of, and to act on behalf of, the City, and the specific purposes for which the Corporation is organized. These purposes include the construction, renovation and operation of municipal buildings; the acquisition and improvement of parks, as well as the promotion and expansion of manufacturing and industrial facilities; and other economic development purposes. The DCEDC also provides services directly to the citizens of Duncanville. The DCEDC meets all three requirements sufficient to be considered a component unit (direct benefit, access to resources, and significance to the primary government). The DCEDC operates under a seven member Board of Directors, all appointed by the City Council. The Board is substantially separate from the City Council, classifying the DCEDC as a discretely presented component unit. Discretely presented component units are reported in a separate column in the government-wide statements to emphasize it is legally separate from the City. Separate financial statements are not issued for the DCEDC.

Government-Wide Financial Statements—Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the reporting entity. These statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. Governmental activities, which are partially supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities presents information showing how the City's net position changed during the fiscal year. This statement also demonstrates the degree to which the direct expenses of a given activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements—Fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All non-major funds are aggregated and presented in a single column. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Duncanville, like other local governments, uses fund accounting to aid financial management and demonstrate legal compliance.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of resources available for spending, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The City of Duncanville maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Debt Service, Bond Capital Projects and Traffic Improvement and Safety funds which are considered to be major funds. A budgetary comparison statement has also been provided for the General, and Traffic Improvement and Safety funds. Individual fund data for all non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds are maintained for enterprise and internal service operations of the City. Enterprise funds are used to report functions presented as business-type activities in the government-wide financial statements. The Utility, Solid Waste and Fieldhouse Sports Facility funds are considered to be major enterprise funds. Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for medical insurance, general liability operations, fleet/heavy equipment capital replacement, and information technology equipment. The internal service funds predominately benefit governmental rather than business-type functions, so they have been included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the Combining and Individual Fund Statements and Schedules section of this report. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Measurement Focus and Basis of Accounting—Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. With the economic resources measurement focus, all assets and liabilities (whether current or non-current) are reported on the statement of net position.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the fiscal year-end, except investment income which is recorded as earned. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, accrued interest on long-term debt, and expenditures related to compensated absences are recorded only when payment is due.

Revenues susceptible to accrual in governmental funds include ad valorem taxes, franchise taxes, sales taxes, interest earned, certain charges for services and intergovernmental revenues, if such revenues are both measurable and available as previously defined. Licenses, permits and municipal court fines are recognized when payment is received. The deferred inflows account is utilized in governmental funds to record earned amounts which are unavailable to liquidate liabilities of the current period (i.e., not collectible within 60 days).

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the City’s water, sewer and other proprietary operations are charges to customers for sales and services. Operating expenses for the enterprise funds and internal service funds include cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City of Duncanville reports the following major governmental funds:

- The General fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- The Debt Service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Resources for this fund are generated by a tax levy based upon property values. Payments for principal and interest are made from this fund for general obligation bonds, certificates of obligation bonds, and contractual obligation debt when due throughout the year.
- The Bond Capital Projects fund is a capital project fund to account for the projects in parks and recreation, streets and sidewalks, and municipal buildings improvements funded by bond proceeds.
- The Traffic Improvement and Safety fund is a special revenue fund that is used to account for the cost of red light camera operations. The revenue source is derived from red light ticket fines.

The City of Duncanville reports the following major proprietary funds:

- The Utility enterprise fund is used to account for the rendering of water and sewer services to the residents and businesses of the City.
- The Solid Waste enterprise fund is used to account for the rendering of sanitation services to the residents and businesses of the City.
- The Fieldhouse Sports Facility enterprise fund is used to account for the rendering of sporting league, tournament, and event services for the residents and non-residents.

All proprietary fund activities necessary to provide such services are accounted for in each individual fund, including administration, operation, maintenance, debt service, and billing and collection.

Encumbrances—An encumbrance system is maintained in governmental funds to account for commitments resulting from approved purchase orders, contracts, or other forms of legal commitments. Under the City's budgetary process, appropriations lapse at fiscal year-end. Encumbrances do not constitute expenditures or liabilities. Accordingly, no differences exist between actual results and the applicable budgetary data presented in the accompanying financial statements. There were no encumbrances for the City at fiscal year-end.

Pooled Cash and Investments—Cash balances of all City funds are pooled into one bank account in order to maximize investment opportunities. Negative balances, if applicable, incurred in pooled cash at year-end are treated as inter-fund receivables of a surplus fund and inter-fund payables of the deficit fund.

Investments purchased with pooled cash are treated as pooled cash and investments. Earnings from these investments are allocated monthly to each fund based on that fund's relative month-end cash and investment balance. Investments are recorded at cost; however, fiscal year-end investments with maturities greater than one year are reflected at fair value on the accompanying statement of net position.

The relationship of an individual fund to the pooled cash and investments account is essentially that of a demand deposit account. Individual funds can withdraw cash from the account as needed, and therefore all equity which the fund has in the pooled cash and investments account is highly liquid. For purposes of the accompanying statement of cash flows, the City has chosen to reconcile to "pooled cash and investments."

Restricted Assets—Certain cash and investment balances are restricted by various legal and contractual obligations. The Utility Fund is used to report those proceeds of revenue bond issuances that are restricted for use in construction. Also included in the Utility enterprise fund are customer deposits received for water and wastewater service, which are, by law, considered restricted assets.

Inter-fund Receivables and Payables—Short-term amounts owed between funds are classified as "Due to/from other funds" in the fund financial statements. On the government-wide statement of net position, payables and receivables within governmental and business-type activities are eliminated and balances between these activities are reported on a single line entitled "internal balances".

Prepaid Items—Payments made to vendors for services that will benefit periods beyond September 30, 2019, are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for on the consumption basis in governmental funds.

Capital Assets—Capital assets, which include land, buildings, infrastructure, improvements, equipment and construction in progress, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are valued at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the donation date. Repairs and maintenance are recorded as expenses. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized for business-type activity assets during the construction period as such amounts are not material.

Assets capitalized have an original cost of $5,000 or more and a useful life of at least two years. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	25 to 50 years
Infrastructure/improvements	7 to 50 years
Equipment	2 to 20 years
Water rights	50 years

Estimated Claims Payable—Property, general liability, and workers' compensation insurance coverage is accounted for in the Comprehensive Self Insurance Fund, an internal service fund. At year-end, the estimated settlement value of claims reported and of claims incurred but not reported in excess of liability insurance limits is classified as estimated claims payable. Group health insurance is accounted for in the Medical Self-Insurance Fund, another internal service fund. At year-end, an estimate of unpaid claims that were incurred prior to September 30, 2019 is accrued based on past claims experience.

Accrued Compensated Absences—Full-time city employees earn sick leave at a rate of 8.00 hours per month. City employees earn vacation based on length of service. Full-time employees earn vacation leave as outlined below:

Hire	6.66 hours per month	Maximum 160 hours balance
4 yrs of continuous employment	10.0 hours per month	Maximum 240 hours balance
9 yrs of continuous employment	13.32 hours per month	Maximum 320 hours balance

Employees reaching the maximum vacation hour balance shall cease to accrue time until the balance has been reduced below the maximum. Full-time employees receive 32 hours of Bonus Vacation if the employee uses no sick leave during his/her anniversary year. Full-time employees receive 16 hours of Bonus Vacation if the employee uses eight (8) or less hours of sick leave during his/her anniversary year. Full-time employees using more than eight (8) hours of sick leave during his/her anniversary year are not eligible to receive bonus vacation. Any employee leaving the City in good standing is paid for accumulated vacation leave at their current pay rate. Sick leave may be accumulated from year to year, but only civil service employees are eligible to receive payment (for up to 90 day's accumulation) upon retirement or termination. Accordingly, no liability has been recorded for the accumulated sick leave of non-civil service employees. The measurement of the liability for compensated absences was determined by applying a vesting method approach to accumulated vacation and sick leave balances at fiscal year-end and includes additional salary related payments for Social Security, Medicare and retirement contributions, in accordance with GASB Statement No. 16, Accounting for Compensated Absences. No liability is recorded in the governmental fund statements as payment of this liability will not be made with expendable available financial resources. Compensated absences are only reported in the governmental funds statements if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement). In the government-wide financial statements and proprietary fund statements, the liability for employees with over 20 years of service is recorded as a current liability as these employees are eligible for retirement regardless of their age. The General fund has been the primary funding source for payment of compensated absences to retiring or terminated employees.

Long-Term Debt—In the government-wide financial statements and the fund level proprietary financial statements, long-term debt is reported as a liability in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds if material in amount.

In the governmental fund financial statements, bond premiums and discounts are recognized during the current period. The face amount of debt is recorded as other financing sources. Bond premiums and discounts are recorded as other financing sources and other financing uses.

Pensions—For purposes of measuring the net pension liability (asset), pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in the Texas Municipal Retirement System (TMRS) and additions to/deductions from the City's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the City's Total Pension Liability (Asset) is obtained from TMRS through a report prepared for the City by TMRS consulting actuary, Gabriel Roeder Smith & Company, in compliance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

Post-Employment Benefits Other Than Pensions (OPEB)—For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the City for benefits due and payable that are not reimbursed by plan assets. Information regarding the City's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Deferred charges on refundings – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.
- Changes in actuarial assumptions used to determine pension and OPEB liabilities – This difference is deferred and amortized over the estimated average remaining lives of all members determined as of the measurement date.
- The difference in expected and actual pension and OPEB experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category.

- The first type arises only under the modified accrual basis of accounting. Accordingly, the item (unavailable revenue), is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues if they are not collected within 60 days of the fiscal year-end. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- The difference in expected and actual pension experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Fund Equity—The City has adopted GASB Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, to enhance the usefulness of fund balance information by providing clearer fund balance classifications and clarification of existing government fund type definitions. The fund balance classifications under GASB No. 54 are Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable fund balance represents fund balance that is (a) not in a spendable form such as prepaid items or (b) legally or contractually required to be maintained intact such as an endowment.

Restricted fund balance consists of amounts that can be spent only on the specific purposes stipulated by law or by the external providers of those resources.

Committed fund balances are self-imposed limitations set in place prior to the end of the fiscal period used only for the specific purposes determined and approved by formal action (resolution) of the City Council majority vote, which is the highest level of decision-making authority for the City. The same level of action is required to modify or rescind a fund balance commitment.

Assigned fund balance consists of amounts that are subject to a purpose constraint that represents an intended use established by the City Council, the City Manager or Finance Director by fund balance policy.

Unassigned fund balance represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance; however, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance for that fund.

When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

The City will maintain a minimum fund balance equal to sixty days of the total operating expenditures of the General Fund.

Additionally, the implementation of GASB No. 54 required the City to evaluate the classification of Special Revenue Funds. In accordance with GASB No. 54, Special Revenue Funds are used only to account for specific revenue sources that are externally restricted or committed by the government’s highest level of decision making authority for specific purposes other than debt service or capital projects.

Net Position— Net position represents the difference between assets, deferred outflows (inflows) and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on the use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

New Accounting Standards/Pronouncements-

The GASB has issued the following potentially significant statements which the City has not yet adopted and which require adoption subsequent to September 30, 2019.

No.	GASB Statement	Adoption Required
84	Fiduciary Activities	September 30, 2020
87	Leases	September 30, 2021
89	Accounting for Interest Cost Incurred Before End of Construction Period	September 30, 2021
90	Majority Equity Interests	September 30, 2020

2. DEPOSITS AND INVESTMENTS

DEPOSITS: The City maintains a cash and investment pool that combines cash of the various funds in order to maximize investment opportunities. State statutes require that all deposits in financial institutions be insured by the FDIC or fully collateralized per the Public Funds Collateral Act. The City holds collateral limited to U. S. government obligations or obligations of the state of Texas and its agencies that have a fair value of not less than 102% of the principal amount of the deposits. The City's demand deposits were fully collateralized at September 30, 2019, in full compliance with state statute and City policy. At year-end, the reconciled balance of the City's cash was $1,550,028. The combined bank balances of the City were $2,731,239. Of the bank balance, $250,000 was covered by Federal Depository Insurance and the remainder by covered by collateral held by the Federal Reserve Bank in the City's name under a joint safekeeping agreement with Wells Fargo Bank, N.A.

INVESTMENTS**:** The City participates in the Texas Local Government Investment Pool (TexPool) and the Local Government Investment Cooperative (LOGIC). TexPool is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. TexPool is governed by an Advisory Board composed equally of participants in the Pool and other persons who do not have a business relationship with the Pool who are qualified to advise the Pool. LOGIC is a public funds investment pool managed by First Southwest Management Company. LOGIC investments are not categorized in accordance with GASB Statement No. 3 disclosure requirements since the City is not issued securities, but rather owns an individual beneficial interest in the assets of the related investment pools. Investments in external investment pools are measured at the net asset value (NAV) per share (or its equivalent) determined by the pool. These investments and deposits are fully insured by the Federal Depository Insurance Corporation or collateralized by securities held in the name of Texas Treasury Safekeeping Trust Company. Authorized investments include obligations of the United States of America or its agencies, direct obligations of the State of Texas or its agencies, certificates of deposit and repurchase agreements.

The City's investments as of September 30, 2019 are as follows:

	9/30/2019	Percent of Total Portfolio	Weighted Average Maturity (Days)
Primary Government			
Money Market Funds	$ 22,402,660	37.86%	1
Investment pools measured at net asset value per share			
LOGIC (AAA/MR1+)	10,464,728	17.69%	34
Texpool (AAAm)	4,988	0.01%	34
Certificates of deposit measured at amortized cost	26,300,000	44.45%	247
Total primary government investments	$ 59,172,376		316
DCEDC			
Investment pools measured at net asset value per share			
LOGIC (AAA/MR1+)	1,406,015	66.76%	34
Certificates of deposit measured at amortized cost	700,000	33.24%	
Total DCEDC investments	$ 2,106,015		34

***INTEREST RATE RISK*:** The strategy of the City is to maintain sufficient liquidity in its portfolio so that it does not need to sell a security prior to maturity. Should it become necessary to sell a security prior to maturity, the prior written consent of the City Manager must be obtained.

CREDIT RISK: The Public Funds Investment Act (PFIA) governs investment strategies and policies, training for investment officers, reporting requirements and types of investments allowed. The City has adopted an investment policy in compliance with PFIA.

State statutes, city bond ordinances and city resolutions authorize the City's investments. Such investments include: (1) obligations of the United States or its agencies; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal on which are unconditionally guaranteed by the State of Texas or the United States or their respective agencies; (4) collateralized certificates of deposit; (5) eligible local government investment pools which are continuously rated no lower than "AAA" or an equivalent rating by at least one nationally recognized rating service and; (6) repurchase agreements, reverse repurchase agreements, bankers acceptances, and commercial paper to the extent that they are contained in the portfolios of approved public funds investment pools in which the City invests.

***CONCENTRATION OF CREDIT RISK*:** The city investment policy does not allow for an investment in any one issuer in excess of the following guidelines for each type of instrument:

Percentage of Portfolio (Maximum):

U.S. Treasury Obligations	85%
U.S. Government Agency Securities and Instrumentalities	75%
Authorized Local Government Investment Pool (per Pool)	75%
Financial Institution Certificates of Deposit	75%
Fully Collateralized Repurchase Agreements	50%
SEC-Regulated No-Load Money Market Mutual Fund (per Fund)	50%

3. AD VALOREM TAXES

Property tax is levied October 1 of each year on the assessed value listed as of the prior January 1 for all real and personal property located in the City. Assessed value represents the appraised value less applicable exemptions authorized by the City Council. Appraised values are established by the Dallas Central Appraisal District at 100% of estimated market value. The assessed value for the tax roll of January 1, 2018, upon which the 2019 fiscal year levy was based, was $2,298,848,647.

Taxes are due on October 1, immediately following the January 1 lien date and are delinquent after the following January 31. Penalty and interest is charged at 7% on delinquent taxes beginning February 1, and increases to 18% on July 1, additional interest accrues at the rate of 1% each month thereafter. As of July 1, a 20% collection cost may be added to all delinquent accounts. Total current tax collections for the year ended September 30, 2019 were 98.7% of the tax levy.

In Texas, countywide central appraisal districts are required under the Property Tax Code to assess all property within the appraisal district on the basis of 100% of its appraised value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every three years; however, the City may, at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action. Under this legislation, the City continues to set tax rates on City property. However, if the effective tax rate, excluding tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year.

CITY OF DUNCANVILLE, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

4. RECEIVABLES

Receivables at September 30, 2019, for the government's individual major, non-major and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Debt Service	Traffic I&S	Nonmajor Governmental	Utility Fund	Solid Waste Fund	Total
Receivables							
Accounts	$ 2,290,351	$ -	$ 330	$ 201,146	$ 3,985,651	$ 678,112	$ 7,155,590
Ad valorem taxes	800,419	98,291	-	-	-	-	898,710
Other taxes	2,244,191	-	-	90,950	-	-	2,335,141
Assessments	-	-	-	51,950	-	-	51,950
Intergovernmental	-	-	-	48,070	-	-	48,070
Gross receivables	5,334,961	98,291	330	392,116	3,985,651	678,112	10,489,461
Less allowance for uncollectibles	(2,223,124)	(67,650)	-	(26,118)	(570,494)	(77,809)	(2,965,195)
Net total receivables	$ 3,111,837	$ 30,641	$ 330	$ 365,998	$ 3,415,157	$ 600,303	$ 7,524,266

5. CAPITAL ASSETS

The following is a summary of the changes in capital assets for the fiscal year ended September 30, 2019:

Governmental activities:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	$ 20,213,916	$ -	$ -	$ -	$ 20,213,916
Construction in progress	333,386	393,771	-	(192,810)	534,347
Total capital assets, not being depreciated	20,547,302	393,771	-	(192,810)	20,748,263
Capital assets being depreciated:					
Buildings	12,600,719	-	-	-	12,600,719
Infrastructure	61,923,908	558,798	-	-	62,482,706
Improvements	9,081,502	43,364	-	-	9,124,866
Equipment	23,010,013	1,810,710	(1,543,657)	-	23,277,066
Total capital assets being depreciated	106,616,142	2,412,872	(1,543,657)	-	107,485,357
Less accumulated depreciation for:					
Buildings	(5,875,342)	(249,613)	-	-	(6,124,955)
Infrastructure	(44,603,578)	(1,601,987)	-	-	(46,205,565)
Improvements	(3,082,638)	(201,807)	-	-	(3,284,445)
Equipment	(16,351,781)	(1,810,883)	1,488,719	-	(16,673,945)
Total accumulated depreciation	(69,913,339)	(3,864,290)	1,488,719	-	(72,288,910)
Total capital assets being depreciated, net	36,702,803	(1,451,418)	(54,938)	-	35,196,447
Governmental activities capital assets, net	$ 57,250,105	$ (1,057,647)	$ (54,938)	$ (192,810)	$ 55,944,710

CITY OF DUNCANVILLE, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Business-type activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 567,630	$ -	$ -	$ 567,630
Construction in progress	1,013,574	2,464,875	-	3,478,449
Total capital assets, not being depreciated	1,581,204	2,464,875	-	4,046,079
Capital assets being depreciated:				
Buildings	14,043,642	-	-	14,043,642
Infrastructure	46,035,721	-	-	46,035,721
Water rights	4,802,361	-	-	4,802,361
Improvements	1,505,771	-	-	1,505,771
Equipment	3,254,960	73,328	(7,836)	3,320,452
Total capital assets being depreciated	69,642,455	73,328	(7,836)	69,707,947
Less accumulated depreciation for:				
Buildings	(5,092,479)	(413,360)	-	(5,505,839)
Infrastructure	(22,574,111)	(847,460)	-	(23,421,571)
Water rights	(2,113,035)	(96,048)	-	(2,209,083)
Improvements	(58,632)	(38,700)	-	(97,332)
Equipment	(1,688,836)	(201,614)	7,315	(1,883,135)
Total accumulated depreciation	(31,527,093)	(1,597,182)	7,315	(33,116,960)
Total capital assets being depreciated, net	38,115,362	(1,523,854)	(521)	36,590,987
Business-type activities capital assets, net	$ 39,696,566	$ 941,021	$ (521)	$ 40,637,066

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

General Government	$	358,936
Finance		5,220
Community services		631,452
Police		152,484
Public works		1,602,113
Fire		121,046
Total governmental activities		2,871,251
Internal service activity:		
Fleet rotation		993,039
Total government & internal service activities	$	3,864,290
Business-like activities:		
Water and sewer	$	1,208,872
Water rights amortization		96,048
Fieldhouse		292,262
Total business-like activities	$	1,597,182

Discretely presented component unit:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets-not being depreciated				
Land	$ 219,637	$ -		$ 219,637
Total capital assets - not being depreciated	219,637	-	-	219,637
Capital assets-being depreciated				
Buildings	906,133	-	-	906,133
Equipment	-	25,885	(25,885)	-
Total capital assets-being depreciated	906,133	25,885	(25,885)	906,133
Less accumulated depreciation for:				
Buildings	(7,552)	(18,124)	-	(25,676)
Total accumulated depreciation	(7,552)	(18,124)	-	(25,676)
Total capital assets-being depreciated, net	898,581	7,761	(25,885)	880,457
Capital assets - net	$ 1,118,218	$ 7,761	$ (25,885)	$ 1,100,094

The City has active construction projects as of September 30, 2019. Total accumulated commitments for ongoing capital projects are composed of the following:

Business-type activities:	
Utility Fund	$ 4,856,459
Total business-type activities	$ 4,856,459

There were no active construction projects for governmental activities at fiscal year-end.

6. INTERFUND BALANCES AND TRANSFERS

Interfund balances as of September 30, 2019 are as follows:

Receivable Fund	Payable Fund	Amount
Utility (enterprise fund)	Sports Facility (enterprise fund)	975,000
Medical Self-Insurance (internal service fund)	Fleet Replacement (intenal service fund)	275,000
	Total	$ 1,250,000

All receivables listed are to reclassify negative cash balances at fiscal year-end.

Transfers were as follows for the fiscal year ended September 30, 2019:

Transfer from	Transfer to	Amount	Purpose
General	Non-major governmental	$ 62,767	Matching funds for grant, TIF projects
General	Street Construction	48,100	To fund construction project
Traffic I & S	General	119,000	Administrative and overhead charges
Non-major governmental	General	53,134	Administrative and overhead charges
Utillity	General	2,229,123	Administrative and overhead charges, PILOT
Solid waste	General	148,600	Administrative and overhead charges
Solid waste	Non-major governmental	200,000	To fund alley repairs
	Total	$ 2,860,724	

7. BUDGETARY COMPLIANCE

Budgets are legally adopted at the fund level of control for the General, Debt Service, Traffic Safety and Improvement, Hotel Tax, and Drainage funds on a basis consistent with GAAP using the modified accrual basis of accounting. Budgetary comparison statements or schedules are presented for these funds which include actual expenditures on a basis consistent with the legally adopted budget as amended. Capital project funds are budgeted over the life of the projects and not on an annual basis. For the year ended September 30, 2019, expenditures exceeded appropriations (the legal level of budgetary control) in the General fund's police department by $121,160. The over expenditures were funded by greater than expected revenues and expenditure savings from other departments within in the same fund.

8. LONG-TERM DEBT

Various types of long-term debt have been issued by the City for the acquisition and construction of major capital facilities and equipment as follows:

- General obligation bonds are issued pursuant to voter authorization for infrastructure and facility projects accounted for in the governmental capital project funds. General obligation bonds are also issued to refund prior debt issues. The City intends to retire this debt, plus interest, from ad valorem taxes.

- Certificate of obligation debt is similar to general obligation bonds in their usage and retirement but do not require voter authorization and are not used for refunding debt.

Annual debt service requirements to maturity for long-term bonded debt are as follows:

	Governmental Activities		Business-type Activities		DCEDC	
Year Ending September 30	Principal	Interest	Principal	Interest	Principal	Interest
2020	$ 340,000	$ 1,140,642	$ 560,000	$ 84,602	$ 480,000	$ 7,613
2021	720,000	763,631	470,000	67,800	485,000	2,546
2022	755,000	726,756	485,000	53,475	-	-
2023	795,000	688,006	495,000	38,775	-	-
2024-39	18,125,000	5,599,066	1,045,000	31,575	-	-
Total	$ 20,735,000	$ 8,918,101	$ 3,055,000	$ 276,227	$ 965,000	$ 10,159

CITY OF DUNCANVILLE, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Long-term bonded debt at September 30, 2019, includes the following individual issues:

	Interest Rate (%)	Maturity Date	Amount Outstanding	Due Within One Year
Governmental Activities				
General Obligation Bonds: Series 2019	3.120	2/15/2039	$ 20,735,000	$ 340,000
Total governmental activities long-term bonded debt			$ 20,735,000	$ 340,000
Business-type Activities				
G.O. Refunding Series 2013	1.000-4.625	2/15/2020	$ 110,000	$ 110,000
G.O. Refunding Series 2016	3.000-4.000	2/15/2025	$ 2,945,000	$ 450,000
Total business-type activities long-term debt			$ 3,055,000	$ 560,000
Total long-term bonded debt (primary government)			$ 23,790,000	$ 900,000
DCEDC (Component Unit)				
G.O. Refunding Series 2016A	1.050	2/15/2021	965,000	480,000
Total DCEDC			$ 965,000	$ 480,000

A bond election was held in November 2018 and the voters authorized the proceeds to fund projects for parks and recreation, streets and sidewalks, fire station and municipal buildings improvements. The City issued $20,735,000 in Texas General Obligation Bonds, Series 2019 in March 2019 at a premium of $1,238,063.

CITY OF DUNCANVILLE, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
General Obligation, Series 2019	$ -	$ 20,735,000	$ -	$ 20,735,000	$ 340,000
Deferred premium on bonds	-	1,238,063	36,111	1,201,952	-
Total bonds payable	-	21,973,063	36,111	21,936,952	340,000
Loan payable	738,886	-	218,880	520,006	226,304
Net pension liability	-	7,345,752	-	7,345,752	-
Accrued compensated absences	3,149,673	1,319,845	1,169,049	3,300,469	231,033
Other postemployment benefits	2,919,870	1,402,883	-	4,322,753	-
Total governmental activities	6,808,429	32,041,543	1,424,040	37,425,932	797,337
Business-type activities:					
Bonds payable:					
General Obligation Refunding Series 2013	$ 455,000	$ -	$ 345,000	$ 110,000	$ 345,000
General Obligation Refunding Series 2016	3,380,000	-	435,000	2,945,000	450,000
Deferred premium on bonds	288,579	-	41,723	246,856	-
Total bonds payable	4,123,579	-	821,723	3,301,856	795,000
Net pension liability	-	916,022	-	916,022	-
Accrued compensated absences	89,364	89,512	78,165	100,711	7,050
Other postemployment benefits	326,892	120,740	-	447,632	-
Total business-type activities	4,539,835	1,126,274	899,888	4,766,221	802,050
Total long-term liabilities (primary government)	$ 11,348,264	$ 33,167,817	$ 2,323,928	$ 42,192,153	$ 1,599,387
DCEDC (Component unit):					
General Obligation Refunding Series 2016A	$ 1,445,000	$ -	$ 480,000	$ 965,000	$ 480,000
Total DCEDC long-term liabilities	$ 1,445,000	$ -	$ 480,000	$ 965,000	$ 480,000

The long-term liabilities other than debt, such as compensated absences and other postemployment benefits, are paid from the General, Enterprise, and Internal Service funds based on the assignment of the employee at termination.

The General fund secured a loan for $1,483,374 in January 2016 to fund an economic incentive grant paid to EON Reality Duncanville Entrepreneur School. The loan terms are 3.34% rate with 84 monthly payments ending December 15, 2021. The remaining balance on the loan as of September 30, 2019 is $520,006.

9. DEFINED BENEFIT PENSION PLAN

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

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

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

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

A summary of the plan provisions for the City are as follows:

Employee deposit rate	**7%**
Matching ratio (city to employee)	**2 to 1**
Years required for vesting	**5**
Service retirement eligibility (age/yrs service)	**60/5, 0/20**
Updated Service Credit	**0%**
Annuity Increase (to retirees)	**0% of CPI**

Employees covered by benefit terms

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

Inactive employees or beneficiaries currently receiving benefits	225
Inactive employees entitled to but not yet receiving benefits	191
Active employees	257
	673

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

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.89% and 7.65% in calendar years 2018 and 2019, respectively. The city's contributions to TMRS for the year ended September 30, 2019, were $1,336,121 and were equal to the required contributions.

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

Actuarial assumptions:

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

Inflation	2.5% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor. Actuarial assumptions used in the December 31, 2015 valuation were based on the results of actuarial experience studies. This experience study was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equities	30.0%	
Core Fixed Income	10.0%	
Non-Core Fixed Income	20.0%	
Real Estate	10.0%	
Real Return	10.0%	
Absolute Return	10.0%	
Private Equity	10.0%	
Cash Equivalents	0.0%	
Total	100.0%	6.95%

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will remain at the current 7%, as specified in statue. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

CITY OF DUNCANVILLE, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Changes for the year:			
Service cost	$ 2,144,947	$ -	$ 2,144,947
Interest	7,232,501	-	$ 7,232,501
Difference between expected and actual experience	(364,794)	-	$ (364,794)
Changes of Assumptions	-		
Contributions - employer	-	1,333,573	$ (1,333,573)
Contributions - employee	-	1,183,186	$ (1,183,186)
Net investment income	-	(3,323,175)	$ 3,323,175
Benefit payments, including refunds of employee contributions	(6,702,143)	(6,702,143)	$ -
Administrative expense	-	(64,291)	$ 64,291
Other changes	-	(3,358)	$ 3,358
Net changes	2,310,511	(7,576,208)	9,886,719
Beginning Balance at 12/31/2017	$ 109,426,760	$ 111,051,705	$ (1,624,945)
Ending Balance at 12/31/2018	$ 111,737,271	$ 103,475,497	$ 8,261,774

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

	1% Decrease in Discount Rate (5.75%)	Current Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$ 21,957,468	$ 8,261,774	$ (3,117,334)

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended September 30, 2019, the City recognized pension expense of $2,205,705.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 108,653	$ (305,390)
Difference between projected and actual investment earnings	5,735,302	-
Difference in assumption changes	34,283	-
Contributions subsequent to the measurement date	959,812	-
Total	$ 6,838,050	$ (305,390)

Deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date of $959,812 will be recognized as an addition to the net pension liability for the measurement year ending December 31, 2019 (i.e. recognized in the City's financial statements in the year ended September 30, 2020). Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year ended Dec 31	
2019	$ 2,145,644
2020	607,724
2021	655,651
2022	2,163,829
2023	-
Thereafter	-
Total	$ 5,572,848

10. REGIONAL SYSTEMS FOR WATER SUPPLY AND WASTEWATER TREATMENT

City of Dallas Water Purchase Agreement - In 2014, the City entered into a thirty-year agreement to purchase treated water from the City of Dallas. The rate during fiscal 2019 was $0.365 per 1,000 gallons plus an annual demand charge of $276,434 for each million gallons per day as established by the rate of flow controller setting (currently 9.5 million gallons at $2,626,123 annually).

Trinity River Authority Sewage Disposal Agreement - The City, along with the cities of Cedar Hill, DeSoto, Ferris and Lancaster, is a member of the Trinity River Authority (TRA) of Texas Ten Mile Creek Regional Wastewater System ("the System"). Under the contract dated December 1, 1983, the System provides for and operates a regional wastewater treatment plant and conveyance facility for the benefit of the parties. The City is required to deliver all of its wastewater from within the Ten-Mile Creek basin to the System's conveyance system for treatment. The City is then charged monthly based upon the percentage of its flow to the total flow received by the System and the System's cost of operation and maintenance, including debt service on bonds issued to construct the System. The contract will remain in force and effect until all bonds have been paid in full and thereafter for a period of fifty years from the date of the contract.

Additionally, the City is a member of the Trinity River Authority of the Texas Regional Wastewater System (the "Regional System") through a contract with TRA dated June 27, 1984. The contract will remain in force and effect until all bonds have been paid in full and thereafter for a period of fifty years from the date of the contract. The City's wastewater is treated by the Regional System at its Ten Mile Creek Regional Plant and its Central Regional Plant. The City's payments to the Regional System have been deemed to be an operation and maintenance expense of the City's waterworks and sewer system and are payable monthly. The City's payments are based upon its percentage of the total of all contracting parties in the Regional System applied to total operation and maintenance expenses of the Regional System, including debt service. The Regional System is obligated to treat all of the City's sewage flow.

Lakeview Regional Water Supply Contract - The City and the Cities of Grand Prairie and Cedar Hill entered into a contract with TRA, dated February 27, 1985, in effect for the useful life of the project, whereby TRA would sell its revenue bonds and construct and operate a water treatment plant, transmission and storage facilities necessary to supply treated water from Joe Pool Lake to the cities. Water intake facilities were financed and constructed in 1986 but the treatment plant and transportation facilities have not been constructed. There are no current plans to construct the treatment plant and transportation facilities for the City necessary to use the raw water from Joe Pool Lake. Under the contract, the City is required to pay its proportionate share (based on a percentage of water usage) of maintenance and operation costs. The City's current payments under the contract, which include debt service on bonds issued by TRA to construct the intake facilities and other costs associated with the facility, are approximately $5,900 per year.

Dallas Wastewater Treatment Contract – In 2014, the City entered into a thirty-year contract with the City of Dallas to transport and treat wastewater from an area in the northeastern part of the City. Under the contract, the City is required to pay a transportation charge (based on cost of service) and a treatment charge (at the same rate as Dallas is charged by TRA for treatment of the wastewater). The City's current payments under the contract are approximately $408,000 per year.

11. SELF-INSURANCE

The City previously maintained a medical self-insurance plan for City employees and their covered dependents. Due to cost of high claims for several years, the City opted to change from self-insured to a fully insured medical plan in fiscal year 2019. All self-insured claims have been processed and paid leaving no medical claim liability for the year ending September 30, 2019.

The City established a comprehensive self-insurance plan for workers' compensation, property and casualty, and general liability coverage. The self-insurance plan encompasses workers' compensation benefits, fire, law enforcement, auto fleet, computer hardware and software, other property, public officials' liability and general liability coverage. A third-party insurance company coinsures with the City for individual claim retention levels and corresponding policy limits as follows: $75,000/$1,000,000 for workers' compensation; $25,000/$63,892,299 for real and personal property; and $25,000/$2,000,000 for liability claims. All claims and maximums are calculated for a plan year ending each September 30. Settled claims have not exceeded the aggregate policy limits in any of the past three fiscal years.

The claim liability of $187,465 reported in the comprehensive self-insurance fund is based on the requirements of GASB 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the funds' claims liability amount in fiscal years 2018 and 2019 were:

	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
Medical Self-Insurance Fund				
2018	386,763	3,116,562	(3,141,127)	362,198
2019	362,198	-	(362,198)	-
Comprehensive Self-Insurance Fund				
2018	151,567	56,785	(104,100)	104,252
2019	104,252	342,512	(259,299)	187,465

Accrued liabilities include provisions for claims reported and claims incurred but not reported. The provision for reported claims is determined by estimating the amount which will ultimately be paid for each claimant. The provision for claims incurred but not yet reported is estimated based on City experience since the inception of the program. All claims are expected to be paid within one year. Premium payments are reported as inter-fund services provided and used; accordingly, they are treated as operating revenues of the Self-Insurance Internal Service Fund and operating expenditures/expenses of the participating funds.

12. POSTEMPLOYMENT BENEFITS

Plan Description- The City offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under City policy. This plan is administered by the City and it has the authority to establish and amend the benefit terms and financing arrangements. There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits and Contributions- In addition to the pension benefits described in Note 9, the City makes postretirement health care benefits available to all employees who retire from the City and who qualify to receive pension disbursements from Texas Municipal Retirement System (TMRS) through a single-employer defined benefit healthcare plan. The benefits are provided to the retired employee and dependents under the same plan as active employees in accordance with State law. The retiree pays premiums for the retiree and dependents monthly. The City's contributions to the OPEB for the year ended September 30, 2019, were $327,479, which equal benefit payments for retirees.

As of September 30, 2019, the number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	20
Active members	236
Total	256

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Individual Entry Age
Discount Rate	3.71% as of December 31, 2018
Inflation Rate	2.50%
Salary Increases	3.50% to 10.50%, including inflation
Demographic Assumptions	Based on the experience study covering the four year period ending December 31, 2014 as conducted for the Texas Municipal Retirement System (TMRS). For the OPEB valuation, the standard TMRS retirement rates were adjusted to reflect the impact of the City's retiree medical plan design.
Mortality	For healthy retirees, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements.
Health care trend rates	Initial rate of 7.20% declining to an ultimate rate of 5.25% after 11 years; Ultimate trend rate includes a 1.00% adjustment for the excise tax.
Participation rates	It was assumed that 35% of employees who are at least 50 years old at retirement and 20% who are younger than 50 years old at retirement would choose to maintain their health care coverage through the City after retirement.
Other Information:	
Notes	The discount rate changed from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

Projections of health benefits are based on the plan as understood by the City and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

A Single Discount Rate of 3.71% was used to measure the total OPEB liability. This Single Discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2018.

Changes in the Total OPEB Liability

The City's total OPEB liability of $4,770,385 was measured as of December 31, 2018 and was determined by an actuarial valuation as of December 31, 2018.

	Total OPEB Liability
Balance at 12/31/2017	$ 3,246,762
Changes for the year:	
Service cost	154,311
Interest on the total liability	104,255
Difference between expected and actual experience	1,426,385
Changes in assumptions and other inputs	187,140
Benefit payments	(348,468)
Net changes	1,523,623
Balance at 12/31/2018	$ 4,770,385

Changes in assumptions and other inputs reflect a change in the discount rate from 3.31% to 3.71%.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.31%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (2.71%)	Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
City's total OPEB liability	$ 5,223,500	$ 4,770,385	$ 4,361,760

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
City's total OPEB liability	$ 4,246,035	$ 4,770,385	$ 5,396,068

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2019, the City recognized OPEB expense of $488,021. At September 30, 2019, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	$ 1,425,645
Changes in actuarial assumptions	272,138
Contributions subsequent to the measurement date	231,850
Total	$ 1,929,633

Deferred outflows of resources of $231,850 as related to OPEB resulting from contributions subsequent to the measurement date are due to benefit payments the City paid with own assets and will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2019. Other amounts of the reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30,	
2020	229,455
2021	229,455
2022	229,455
2023	229,455
2024	229,455
Thereafter	550,508
Total	**1,697,783**

13. CONTINGENT LIABILITIES

Pending Litigation—In the opinion of the City's management, no pending litigation exists at September 30, 2019.

Arbitrage Rebate Requirement—The Tax Reform Act of 1986 imposes a rebate requirement with respect to certain bonds issued by the City. Under this requirement, an amount equal to the sum of (a) the excess of the aggregate amount earned on all investments over the amount that would have been earned if all investments were invested at a rate equal to the yield on the bonds and (b) any income earned on the excess described in (a) is required to be rebated to the United States Treasury, in order for the interest on the bonds to be excluded from federal taxation. Regulations implementing the rebate requirement were released by the Internal Revenue Service on May 12, 1989.

Grant Audit—The City receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by the federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of City management, such disallowances, if any, will not be significant to the City's financial statements.

14. REGIONAL DISPATCH CENTER

The City entered into an annually renewable Interlocal Cooperation Agreement with the Cities of DeSoto and Cedar Hill ("participating cities") on August 10, 1999 to establish a Regional Public Safety Dispatch and Alarm Monitoring Facility ("the Center"). The Center provides police, fire and emergency medical service communications to participating cities. The Center's Management Committee is comprised of each of the participating cities' City Manager or their designee. The City has a one-third (1/3) share in the equity of the Center, which qualifies as a joint venture and is accounted for in the government-wide statement of net position. The value of the City's share in the equity of the facility as of September 30, 2019, is estimated at $273,640. The financial statements of the Center can be obtained by contacting: City of DeSoto Finance Department, 211 E. Pleasant Run Rd., DeSoto, TX 75115.

15. REGIONAL ANIMAL CONTROL SHELTER

The City entered into an annually renewable Interlocal Cooperation Agreement with the Cities of DeSoto and Cedar Hill on September 3, 1991 to establish a Regional Animal Control Shelter facility ("the facility"). The facility's Management Committee is comprised of each of the participating cities' City Manager or their designee. The City has a one-third (1/3) share in the equity of the facility, which qualifies as a joint venture and is accounted for in the government-wide statement of net position. In January 2008, the City of Cedar Hill issued $2,040,000 of bonds to finance the construction of a new animal control shelter. The bonds were refunded in August 2016. The City's remaining debt obligation to pay at fiscal year-end is $345,000. The value of the City's share in the equity of the facility net of the debt is $524,830 as of September 30, 2019. The financial statements of the facility can be obtained by contacting: City of Cedar Hill Finance Department, P.O. Box 96, Cedar Hill, TX 75106-0096.

16. MAIN STATION PROPERTY

On April 25, 2003, MARA, as the General Partner, and the Andersons and the Duncanville Community Economic Development Corporation (DCEDC), as the Limited Partners, entered into the Main Station Agreement under and in accordance with the Texas Revised Limited Partnership Act, Article 6132a-1, of the Texas Revised Civil Statutes. Main Station houses retail and restaurant spaces in Duncanville. The DCEDC has a 32% share in the equity of Main Station, which qualifies as a joint venture and is accounted for in the government-wide statement of net position. The value of the DCEDC's share in Main Station as of September 30, 2019 is at a negative ($76,507). The financial statements can be obtained by contacting: MARA Inc., 111 E. Davis Street, Suite 101, Duncanville, Texas 75116.

17. EON REALITY DUNCANVILLE ENTREPRENEUR SCHOOL

The City entered into a ten year lease agreement with EON Reality, Inc. on October 23, 2014 for a City building to be used for the EON Reality Duncanville Entrepreneur School. Total rent and fees received from EON in fiscal year 2019 was $142,880.

18. TAX ABATEMENTS

The City enters into economic development agreements designed to promote development and redevelopment within the City, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the City. This program rebates property, sales and hotel occupancy taxes as authorized under Chapter 380 of the Texas Local Government Code.

For fiscal year 2019, the City did not rebate any property, sales and hotel occupancy taxes.

19. COMMITMENTS

City of Duncanville (City) Incentive Agreement with Deford Lumber Company, Ltd.:

The City agreed to pay an economic development retention grant to Deford Lumber Company up to $1.5 million to be paid in 60 monthly payments, which is $25,000 per month, beginning February 2015. As a condition of the agreement, Deford Lumber Company must generate local sales tax at a minimum of $645,000 annually for the preceding calendar year. The City paid $300,000 on this incentive in fiscal year 2019.

City of Duncanville (City) photo red light enforcement program agreement with Redflex Traffic Systems, Inc.:

The City agreed to pay Redflex Traffic Systems, Inc. for red light equipment, processes and back office services. The rate was $5,072 monthly per services per approach and the City utilizes equipment for eight approaches. The terms of the agreement were to be in effect for ten years ending in June 2022; however, the agreement was terminated due to a change in legislation. House Bill 1631 required the elimination of red-light camera citations as of June 2019. In fiscal year 2019, the City paid Redflex $375,208 for equipment and maintenance expenses from the Traffic & Safety Improvement fund.

20. SUBSEQUENT EVENTS

The City has evaluated subsequent events through Audit Report Date, the date the financial statements were available to be issued. No changes were made, or are necessary to be made, to the financial statements as a result of this evaluation.

End of Notes to Basic Financial Statements

CITY OF DUNCANVILLE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
(TMRS)
SCHEDULE OF CHANGES IN NET PENSION
LIABILITY (ASSET) AND RELATED RATIOS
LAST FIVE FISCAL YEARS (PREVIOUS YEARS ARE NOT AVAILABLE)
(UNAUDITED)

Measurement Year	2014	2015	2016	2017	2018
A. Total pension liability					
Service Cost	$ 1,535,331	$ 1,737,352	$ 1,968,819	$ 2,056,646	$ 2,144,947
Interest (on the Total Pension Liability)	6,300,383	6,476,370	6,840,894	7,067,274	7,232,501
Changes of benefit items	-	-	3,051,493	-	-
Difference between expected and actual experience	(121,074)	11,193	454,847	(82,975)	(364,794)
Change of assumptions	-	2,777,068	-	-	-
Benefit payments, including refunds of employee contributions	(5,255,637)	(5,347,455)	(5,336,944)	(6,572,445)	(6,702,143)
Net change in total pension liability	2,459,003	5,654,528	6,979,109	2,468,500	2,310,511
Total pension liability - beginning	91,865,620	94,324,623	99,979,151	106,958,260	109,426,760
Total pension liability - ending (a)	$ 94,324,623	$ 99,979,151	$ 106,958,260	$ 109,426,760	$ 111,737,271
B. Plan fiduciary net position					
Contributions - Employer	$ 788,439	$ 584,156	$ 531,144	$ 1,209,633	$ 1,333,573
Contributions - Employee	992,641	1,047,974	1,090,327	1,138,065	1,183,186
Net Investment Income	5,716,291	150,672	6,651,413	14,034,805	(3,323,175)
Benefit payments, including refunds of employee contributions	(5,255,637)	(5,347,455)	(5,336,944)	(6,572,445)	(6,702,143)
Administrative Expenses	(59,693)	(91,784)	(75,151)	(72,773)	(64,291)
Other	(4,908)	(4,535)	(4,049)	(3,687)	(3,359)
Net change in plan fiduciary net position	2,177,133	(3,660,972)	2,856,740	9,733,598	(7,576,209)
Plan fiduciary net position - beginning	99,945,206	102,122,339	98,461,367	101,318,107	111,051,705
Plan fiduciary net position - ending (b)	$ 102,122,339	$ 98,461,367	$ 101,318,107	$ 111,051,705	$ 103,475,496
C. Net pension liability (asset) - ending (a) - (b)	$ (7,797,716)	$ 1,517,784	$ 5,640,153	$ (1,624,945)	$ 8,261,775
D. Plan fiduciary net position as a percentage of total pension liability (asset)	108.27%	98.48%	94.73%	101.48%	92.61%
E. Covered payroll	$ 14,180,579	$ 14,861,868	$ 15,576,098	$ 16,258,070	$ 16,902,658
F. Net pension liability (asset) as a percentage of covered payroll	(54.99%)	10.21%	36.21%	(9.99%)	48.88%

As of December 31

Note: This schedule is intended to present information for ten years. However, previous years' information is not available.

CITY OF DUNCANVILLE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)
SCHEDULE OF CONTRIBUTIONS
LAST SIX FISCAL YEARS (PREVIOUS YEARS ARE NOT AVAILABLE)
(UNAUDITED)

Fiscal Year	(1) Actuarially determined contribution	(2) Contribution in relation to the actuarially determined contribution	(3) Contribution excess (deficiency) (2) - (1)	(4) Covered payroll	(5) Actuarially determined contribution as a percentage of covered payroll (1) / (4)	(6) Contributions as a percentage of covered payroll (2) / (4)
2014	$ 766,572	$ 745,409	$ (21,163)	$ 13,726,284	5.58%	5.43%
2015	632,759	615,462	(17,297)	14,685,372	4.31%	4.19%
2016	539,816	518,334	(21,482)	15,295,736	3.53%	3.39%
2017	784,260	971,262	187,002	16,076,166	4.88%	6.04%
2018	1,201,932	1,237,718	35,786	16,646,529	7.22%	7.44%
2019	1,336,121	1,336,121	-	16,902,658	7.90%	7.90%

Notes to Schedule of Contributions:

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 12 months and 1 day later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	25 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 10.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB.

Other Information:

Notes	1) This schedule is intended to present information for ten years. However, previous years' information is not available.

CITY OF DUNCANVILLE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
CITY OF DUNCANVILLE OTHER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TWO FISCAL YEAR (YEARS PRIOR TO 2017 ARE NOT AVAILABLE)
(UNAUDITED)

Measurement Date December 31,	**2017**	**2018**
A. Total OPEB liability		
Service Cost	$ 134,815	$ 154,311
Interest on the total OPEB liability	110,240	104,255
Difference between expected and actual experience	215,993	1,426,385
Changes of assumptions and other inputs	139,792	187,140
Benefit payments	(360,209)	(348,468)
Net change in total OPEB liability	240,631	1,523,623
Total OPEB liability - beginning	3,006,131	3,246,762
Total OPEB liability - ending	$ 3,246,762	$ 4,770,385
B. Covered-employee payroll	$ 15,767,076	$ 16,409,275
C. Total OPEB liability as a percentage of covered-employee payroll	20.59%	29.07%

Notes to Schedule:

- The healthcare trend assumption was modified in 2019.

Changes of assumptions reflect the effects of changes in the discount rate each period.
The following are the discount rates used in each period:

2019	3.71%
2018	3.31%
2017	3.81%

- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

CITY OF DUNCANVILLE, TEXAS

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE-REVENUES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
PROPERTY TAXES:				
Current Taxes	15,702,923	$ 15,702,923	$ 15,669,667	$ (33,256)
Prior rolls	140,000	140,000	148,632	8,632
Penalties	120,000	120,000	148,942	28,942
Total	15,962,923	15,962,923	15,967,241	4,318
SALES TAXES:				
General	5,383,187	5,304,349	5,354,850	50,501
Property tax relief	2,691,593	2,652,174	2,677,425	25,251
Total	8,074,780	7,956,523	8,032,275	75,752
FRANCHISE TAXES:				
TXU Electric	1,150,000	1,150,000	1,164,986	14,986
Atmos Energy	320,000	330,000	313,542	(16,458)
Telephone	180,000	180,000	181,697	1,697
Charter Cable Television	130,000	130,000	155,445	25,445
Telephone Video Services	136,000	120,000	133,891	13,891
Total	1,916,000	1,910,000	1,949,561	39,561
MIXED BEVERAGE TAXES	78,000	76,000	73,889	(2,111)
Total taxes	26,031,703	25,905,446	26,022,966	117,520
LICENSES, PERMITS AND FEES:				
Building permits	240,000	240,000	254,568	14,568
Zoning and special use permits	8,500	8,500	13,335	4,835
Electrical permits	13,000	12,000	13,303	1,303
Plumbing permits	30,000	34,000	42,967	8,967
Alarm permits	60,000	60,000	65,499	5,499
Solicitor licenses	2,000	2,000	1,601	(399)
Emergency medical service	715,000	650,000	784,792	134,792
Sign & other permits	67,260	131,000	120,580	(10,420)
Health food inspection fees	75,000	64,500	46,623	(17,877)
Pool inspection fees	4,000	3,000	3,000	-
Wrecker & storage fees	6,000	3,000	-	(3,000)
Total	1,220,760	1,208,000	1,346,268	138,268
MUNICIPAL COURT AND LIBRARY:				
Municipal court	464,000	473,000	597,847	124,847
False alarm fees	8,000	15,000	17,391	2,391
Library	20,000	20,000	14,994	(5,006)
Total	492,000	508,000	630,232	122,232
INTERGOVERNMENTAL	144,000	471,000	348,400	(122,600)
INTEREST	235,000	315,000	554,235	239,235
RECREATIONAL FEES	293,500	316,000	282,639	(33,361)
OTHER SALES AND SERVICES:				
Sale of capital assets/auction proceeds	5,500	5,000	30,794	25,794
Miscellaneous	231,453	254,683	525,229	270,546
Rentals	330,000	344,000	340,561	(3,439)
Total	566,953	603,683	896,584	292,901
Total revenues	$ 28,983,916	$ 29,327,129	$ 30,081,324	$ 754,195

CITY OF DUNCANVILLE, TEXAS

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE-EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued on following page)

	Salaries and Benefits	Supplies	Other Services	Maintenance
DEPARTMENTS:				
General government-				
Mayor and council	$ -	$ 5,800	$ 104,368	$ -
City manager	588,146	3,792	80,092	-
Personnel services	214,254	7,013	83,536	-
Information systems	297,626	97,325	304,730	-
Community information	78,117	4,581	48,422	-
Library services	744,304	16,797	117,284	-
One-time projects	-	80,463	58,660	-
Total	1,922,447	215,771	797,092	-
Finance-				
Administration	593,842	8,846	118,748	-
Municipal court	293,414	9,536	169,665	-
Purchasing	88,187	719	4,263	-
City Marshall	92,684	3,791	17,466	-
Total	1,068,127	22,892	310,142	-
Parks and recreation-				
Administration	212,793	677	46,003	-
Recreational programming	300,712	26,195	49,158	-
Special events	27,873	9,472	122,039	-
Athletic programming	211,895	62,943	126,700	8,720
Park grounds maintenance	526,997	89,251	570,154	48,771
Building services	377,405	30,963	320,063	42,153
Senior center	143,512	16,342	32,822	-
Horticulture	154,874	10,723	2,113	215
One-time projects	-	9,620	23,994	-
Total	1,956,061	256,186	1,293,046	99,859
Police-				
Administration	403,718	15,056	120,045	-
Patrol	4,072,766	53,275	212,451	5,230
Criminal investigation	1,334,135	19,240	63,176	-
Animal control	123,910	1,200	293,759	-
School guards	73,594	-	5,975	-
Crime prevention	137,199	5,265	10,046	-
Communication/Records	296,380	5,526	860,959	-
Special services	297,403	60,558	83,205	-
Detention	285,488	15,130	7,966	-
Total	7,024,593	175,250	1,657,582	5,230

Capital	Total Expenditures	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
$ -	$ 110,168	$ 117,890	$ 117,890	$ 7,722
-	672,030	668,737	673,857	1,827
-	304,803	320,394	322,682	17,879
-	699,681	708,769	714,125	14,444
-	131,120	148,699	151,841	20,721
103,421	981,806	922,377	953,064	(28,742)
133,407	272,530	-	303,138	30,608
236,828	3,172,138	2,886,866	3,236,597	64,459
-	721,436	730,302	743,767	22,331
-	472,615	460,562	474,069	1,454
-	93,169	95,179	96,214	3,045
-	113,941	126,936	129,883	15,942
-	1,401,161	1,412,979	1,443,933	42,772
-	259,473	250,175	265,782	6,309
-	376,065	448,281	450,724	74,659
-	159,384	189,385	189,385	30,001
-	410,258	416,239	436,941	26,683
-	1,235,173	1,342,736	1,374,406	139,233
75,369	845,953	859,878	884,872	38,919
-	192,676	217,663	219,467	26,791
-	167,925	165,673	171,136	3,211
105,627	139,241	-	1,704,607	1,565,366
180,996	3,786,148	3,890,030	5,697,320	1,911,172
-	538,819	518,099	528,370	(10,449)
-	4,343,722	4,455,327	4,279,529	(64,193)
-	1,416,551	1,308,294	1,387,239	(29,312)
-	418,869	396,120	414,152	(4,717)
-	79,569	82,330	82,330	2,761
-	152,510	138,342	150,057	(2,453)
-	1,162,865	1,141,022	1,155,297	(7,568)
-	441,166	361,782	433,213	(7,953)
-	308,584	291,062	311,308	2,724
-	8,862,655	8,692,378	8,741,495	(121,160)

CITY OF DUNCANVILLE, TEXAS

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Salaries and Benefits	Supplies	Other Services	Maintenance
DEPARTMENTS (Continued):				
Public works-				
Engineering	336,872	1,439	54,225	-
Building inspection	416,021	4,226	171,202	-
Streets	873,175	157,183	1,993,828	127
Traffic operations	308,927	168,164	141,407	5,038
Planning	164,133	1,368	12,373	-
Code services	191,912	6,512	32,366	-
Equipment services	339,763	231,096	239,011	78,684
One-time projects	-	-	56,344	-
Total	2,630,803	569,988	2,700,756	83,849
Fire-				
Administration	403,859	9,724	190,376	7,245
Prevention	265,556	6,623	17,877	54
Suppression	3,933,955	90,765	228,815	15,057
Advanced life support	1,211,410	92,006	235,975	2,895
Emergency Management Administrator	116,879	5,793	7,844	-
Total	5,931,659	204,911	680,887	25,251
NON-DEPARTMENTAL	-	8,297	246,531	-
ECONOMIC DEVELOPMENT	-	-	300,000	-
LOAN PAYMENT	-	-	218,869	-
INTEREST AND FISCAL CHARGES	-	-	21,360	-
Total expenditures	$ 20,533,690	$ 1,453,295	$ 8,226,265	$ 214,189

Capital	Total Expenditures	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
-	392,536	387,613	397,144	4,608
-	591,449	564,545	662,530	71,081
-	3,024,313	3,288,389	3,632,224	607,911
-	623,536	613,867	641,600	18,064
-	177,874	192,992	200,972	23,098
-	230,790	231,991	247,386	16,596
136,736	1,025,290	1,097,825	1,121,252	95,962
9,600	65,944	-	1,026,000	960,056
146,336	6,131,732	6,377,222	7,929,108	1,797,376
-	611,204	615,049	628,954	17,750
-	290,110	248,270	289,699	(411)
-	4,268,592	4,056,346	4,187,761	(80,831)
-	1,542,286	1,603,899	1,665,199	122,913
-	130,516	131,514	132,823	2,307
-	6,842,708	6,655,078	6,904,436	61,728
-	254,828	252,877	255,949	1,121
-	300,000	300,000	300,000	-
-	218,869	218,880	218,880	11
-	21,360	21,348	21,348	(12)
$ 564,160	$ 30,991,599	$ 30,707,658	$ 34,749,066	$ 3,757,467

Duncanville
City of Champions

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CITY OF DUNCANVILLE

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS:

Special Revenue Funds account for the proceeds of special revenue sources that are legally or administratively restricted to expenditures for specified purposes. Individual Special Revenue Funds maintained are as follows:

Hotel/Motel Tax Fund-to account for monies received from a tax upon the cost of occupancy in hotels and motels, the revenues of which may be expended to promote tourism and the convention and hotel industry.

Drainage Fees Fund-to account for funds received from user fees for major storm water drainage improvement projects throughout the City. The Drainage Fees fund was created to reduce flooding, reduce creek erosion, and comply with EPA mandates regarding storm water management.

Grants Fund-to account for funds granted to the City by state and federal governments to be used for public safety, and cultural and recreational purposes.

Court Technology Fund-to account for funds received from Municipal court fines to be used for upgrading technology.

Court Security Fund-to account for funds received from Municipal court fines to be used for providing security to Municipal Court.

Juvenile Case Manager Fund-to account for funds received from Municipal court fines to be used only to finance the salary and benefits of a juvenile case manager.

Asset Forfeiture Fund-to account for awards of money by the courts to the Police Department.

Tax Incremental Financing Fund- to account for monies received from property tax increment funds to facilitate development or redevelopment of economically distressed areas of the City.

CAPITAL PROJECTS FUNDS:

Capital Projects Funds account for resources used for the acquisition and/or construction of capital facilities and improvements, except those financed by the Proprietary Fund types. Resources are derived primarily from sales of general obligation bonds and certificates of obligation. Individual funds maintained are as follows:

Park Construction Fund – to account for various improvements made in the City's parks and recreational facilities.

Capital Improvements Fund – to account for the expenditures of various one-time capital improvements.

Street Construction Fund- to account for construction of major thoroughfares and petition paving projects.

CITY OF DUNCANVILLE, TEXAS

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Special Revenue	Capital Projects	Total Nonmajor Funds
ASSETS			
Cash and investments	$ 3,759,305	$ 389,034	$ 4,148,339
Receivables:			
Taxes	90,950	-	90,950
Trade accounts	175,028	51,950	226,978
Intergovernmental	48,070	-	48,070
Prepaid items	15,000	-	15,000
Total assets	$ 4,088,353	$ 440,984	$ 4,529,337
LIABILITIES AND EQUITY			
LIABILITIES:			
Accounts payable	$ 161,113	$ 53,510	$ 214,623
Accrued payroll	18,085	-	18,085
Unearned revenue	60,297	-	60,297
Total liabilities	239,495	53,510	293,005
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	51,950	51,950
Total deferred inflows of resources	-	51,950	51,950
EQUITY:			
Fund balances-			
Restricted	3,848,858	335,524	4,184,382
Total fund balances	3,848,858	335,524	4,184,382
Total liabilities & fund balances	$ 4,088,353	$ 440,984	$ 4,529,337

CITY OF DUNCANVILLE, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue	Capital Projects	Total Nonmajor Funds
REVENUES			
Hotel taxes	$ 808,374	$ -	$ 808,374
Licenses, permits and fees	658,641	-	658,641
Fines and forfeitures	297,465	-	297,465
Intergovernmental	238,196	-	238,196
Investment income	26,699	-	26,699
Rental and other	201,760	-	201,760
Gifts and contributions	9,426	-	9,426
Total revenues	2,240,561	-	2,240,561
EXPENDITURES			
Current:			
General government	412,301	-	412,301
Parks and recreation	126,486	-	126,486
Police	181,063	-	181,063
Public works	502,156	27,489	529,645
Fire	90,577	-	90,577
Capital outlay:			
Police	35,000	-	35,000
Public works	148,879	271,611	420,490
Fire	47,896	-	47,896
Total expenditures	1,544,358	299,100	1,843,458
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	696,203	(299,100)	397,103
OTHER FINANCING SOURCES (USES):			
Transfers in	62,767	248,100	310,867
Transfers out	(53,134)	-	(53,134)
Total other financing sources (uses)	9,633	248,100	257,733
NET CHANGE IN FUND BALANCES	705,836	(51,000)	654,836
FUND BALANCES, beginning of year	3,143,022	386,524	3,529,546
FUND BALANCES, end of year	$ 3,848,858	$ 335,524	$ 4,184,382

CITY OF DUNCANVILLE, TEXAS

NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2019

	Hotel Motel Tax	Drainage Fees	Grants
ASSETS			
Cash and investments	$ 1,871,734	$ 985,410	$ 137,252
Receivables:			
Taxes	90,950	-	-
Trade accounts (net of allowance)	-	175,028	-
Intergovernmental	-	-	48,070
Prepaid items	-	-	-
Total assets	$ 1,962,684	$ 1,160,438	$ 185,322
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable	$ 53,056	$ 91,582	$ 14,531
Accrued payroll	1,490	11,656	3,824
Unearned revenue	-	-	-
Total liabilities	54,546	103,238	18,355
FUND BALANCES:			
Nonspendable:			
Prepaids	-	-	-
Restricted for:			
Promotion of tourism and hotel industry	1,908,138	-	-
Maintenance and construction of drainage projects	-	1,057,200	-
Public safety, cultural and recreational services	-	-	166,967
Court technology and security	-	-	-
Juvenile case management	-	-	-
Public safety and criminal investigations	-	-	-
Community redevelopment	-	-	-
Total fund balances	1,908,138	1,057,200	166,967
Total liabilities & fund balances	$ 1,962,684	$ 1,160,438	$ 185,322

Court Technology	Court Security	Juvenile Case Manager	Asset Forfeiture	Tax Incremental Financing Fund	Total
$ 23,188	$ 24,936	$ 38,748	$ 441,170	$ 236,867	$ 3,759,305
-	-	-	-	-	90,950
-	-	-	-	-	175,028
-	-	-	-	-	48,070
-	-	-	15,000	-	15,000
$ 23,188	$ 24,936	$ 38,748	$ 456,170	$ 236,867	$ 4,088,353
$ 183	$ -	$ 192	$ 1,569	$ -	$ 161,113
-	12	1,103	-	-	18,085
-	-	-	60,297	-	60,297
183	12	1,295	61,866	-	239,495
-	-	-	15,000	-	15,000
-	-	-	-	-	1,908,138
-	-	-	-	-	1,057,200
-	-	-	-	-	166,967
23,005	24,924	-	-	-	47,929
-	-	37,453	-	-	37,453
-	-	-	379,304	-	379,304
-	-	-	-	236,867	236,867
23,005	24,924	37,453	394,304	236,867	3,848,858
$ 23,188	$ 24,936	$ 38,748	$ 456,170	$ 236,867	$ 4,088,353

CITY OF DUNCANVILLE, TEXAS

NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Hotel Motel Tax	Drainage Fees	Grants
REVENUES			
Hotel taxes	$ 808,374	$ -	$ -
Licenses, permits and fees	-	658,641	-
Fines and forfeitures	-	-	-
Intergovernmental	-	-	238,196
Investment income	5,126	2,559	-
Rental and other	-	20,646	181,105
Gifts and contributions	-	-	9,426
Total revenues	813,500	681,846	428,727
EXPENDITURES			
Current:			
General government	257,560	-	110,920
Community services	-	-	126,486
Police	-	-	60,269
Public works	-	456,585	45,571
Fire	-	-	90,577
Capital outlay:			
Police	-	-	-
Public works	-	148,879	-
Fire	-	-	47,896
Total expenditures	257,560	605,464	481,719
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	555,940	76,382	(52,992)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	22,542
Transfers out	(53,134)	-	-
Total other financing sources (uses)	(53,134)	-	22,542
NET CHANGE IN FUND BALANCES	502,806	76,382	(30,450)
FUND BALANCES, beginning of year	1,405,332	980,818	197,417
FUND BALANCES, end of year	$ 1,908,138	$ 1,057,200	$ 166,967

Court Technology	Court Security	Juvenile Case Manager	Asset Forfeiture	Tax Incremental Financing	Total
$ -	$ -	$ -	$ -	$ -	$ 808,374
-	-	-	-	-	658,641
16,155	12,116	23,869	245,325	-	297,465
-	-	-	-	-	238,196
1,704	12,713	4,597	-	-	26,699
-	-	-	9	-	201,760
-	-	-	-	-	9,426
17,859	24,829	28,466	245,334	-	2,240,561
-	19,783	24,038	-	-	412,301
-	-	-	-	-	126,486
-	-	-	120,794	-	181,063
-	-	-	-	-	502,156
-	-	-	-	-	90,577
-	-	-	35,000	-	35,000
-	-	-	-	-	148,879
-	-	-	-	-	47,896
-	19,783	24,038	155,794	-	1,544,358
17,859	5,046	4,428	89,540	-	696,203
-	-	-	-	40,225	62,767
-	-	-	-	-	(53,134)
-	-	-	-	40,225	9,633
17,859	5,046	4,428	89,540	40,225	705,836
5,146	19,878	33,025	304,764	196,642	3,143,022
$ 23,005	$ 24,924	$ 37,453	$ 394,304	$ 236,867	$ 3,848,858

CITY OF DUNCANVILLE, TEXAS

HOTEL-MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Hotel, motel taxes	$ 972,100	$ 856,600	$ 808,374	$ (48,226)
Interest on investments	3,000	3,500	5,126	1,626
Other	-	-	-	-
Total revenues	975,100	860,100	813,500	(46,600)
EXPENDITURES				
General government	659,343	725,280	257,560	467,720
Total expenditures	659,343	725,280	257,560	467,720
EXCESS OF REVENUES OVER EXPENDITURES	315,757	134,820	555,940	421,120
OTHER FINANCING USES:				
Transfers out	(53,134)	(53,134)	(53,134)	-
NET CHANGE IN FUND BALANCES	262,623	81,686	502,806	421,120
FUND BALANCE, beginning of year			1,405,332	
FUND BALANCE, end of year			$ 1,908,138	

CITY OF DUNCANVILLE, TEXAS

DRAINAGE FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Drainage fees	$ 666,856	$ 666,856	$ 658,641	$ (8,215)
Interest on investments	-	-	2,559	2,559
City services reimbursement	10,000	10,000	20,646	10,646
Total revenues	676,856	676,856	681,846	4,990
EXPENDITURES				
Public works	471,297	477,176	456,585	20,591
Capital outlay	590,000	330,202	148,879	181,323
Total expenditures	1,061,297	807,378	605,464	201,914
EXCESS OF REVENUES OVER EXPENDITURES	(384,441)	(130,522)	76,382	206,904
OTHER FINANCING USES:				
Transfers out	(6,400)	(6,400)	-	6,400
NET CHANGE IN FUND BALANCES	(390,841)	(136,922)	76,382	213,304
FUND BALANCE, beginning of year			980,818	
FUND BALANCE, end of year			$ 1,057,200	

CITY OF DUNCANVILLE, TEXAS

NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2019

	Park Construction	Capital Improvements	Street Construction	Total
ASSETS				
Cash and investments	$ 21,043	$ 271,387	$ 96,604	$ 389,034
Receivables- assessments	-	-	51,950	51,950
Total assets	21,043	271,387	148,554	440,984
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Accounts payable	-	25,480	28,030	53,510
Total liabilities	-	25,480	28,030	53,510
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-		51,950	51,950
Total deferred inflows of resources			51,950	51,950
FUND BALANCES:				
Restricted for:				
Park construction	21,043	-	-	21,043
Capital improvements	-	245,907	68,574	314,481
Total fund balances	21,043	245,907	68,574	335,524
Total liabilities & fund balances	$ 21,043	$ 271,387	$ 148,554	$ 440,984

CITY OF DUNCANVILLE, TEXAS

NON-MAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Park Construction	Capital Improvements	Street Construction	Total
EXPENDITURES				
Public works	-	-	27,489	27,489
Capital outlay				
Public works	$ -	$ 254,840	$ 16,771	$ 271,611
Total expenditures	-	254,840	44,260	299,100
DEFICIENCY OF REVENUES OVER EXPENDITURES	-	(254,840)	(44,260)	(299,100)
OTHER FINANCING SOURCES				
Transfers in	-	200,000	48,100	248,100
Total other financing sources	-	200,000	48,100	248,100
NET CHANGE IN FUND BALANCES	-	(54,840)	3,840	(51,000)
FUND BALANCES, beginning of year	21,043	300,747	64,734	386,524
FUND BALANCES, end of year	$ 21,043	$ 245,907	$ 68,574	$ 335,524

CITY OF DUNCANVILLE, TEXAS

DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Ad valorem taxes	1,325,000	1,325,000	1,322,190	$ (2,810)
Delinquent taxes	15,000	15,000	16,180	1,180
Penalties and interest	13,000	13,000	15,955	2,955
Interest on investments	8,000	18,000	35,460	17,460
Total revenues	1,361,000	1,371,000	1,389,785	18,785
NET CHANGE IN FUND BALANCES	1,361,000	1,371,000	1,389,785	18,785
FUND BALANCES, beginning of year			(9,291)	
FUND BALANCES, end of year			$ 1,380,494	

CITY OF DUNCANVILLE, TEXAS

ENTERPRISE FUNDS
SCHEDULE OF DETAILED REVENUES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
UTILITY FUND				
WATER:				
Sale of water	$ 7,650,000	$ 8,030,000	$ 8,041,884	$ 11,884
Water taps	10,000	10,000	10,344	344
Total	7,660,000	8,040,000	8,052,228	12,228
SEWER:				
Sewer charges	9,130,000	9,400,000	9,822,955	422,955
Sewer taps	3,600	3,600	4,128	528
Total	9,133,600	9,403,600	9,827,083	423,483
PENALTIES	150,000	130,000	167,451	37,451
OTHER:				
Service charges	130,000	130,000	128,195	(1,805)
City services reimbursement	-	-	47,131	47,131
Miscellaneous	13,500	15,000	23,782	8,782
Total	143,500	145,000	199,108	54,108
INTEREST INCOME	60,280	124,500	212,122	87,622
Total revenues - Utility Fund	$ 17,147,380	$ 17,843,100	$ 18,457,992	$ 614,892
SOLID WASTE FUND				
SOLID WASTE CHARGES	$ 2,969,000	$ 3,080,000	$ 3,199,130	$ 119,130
INTEREST INCOME	3,000	6,000	20,653	14,653
Total revenues - Solid Waste Fund	$ 2,972,000	$ 3,086,000	$ 3,219,783	$ 133,783
FIELDHOUSE SPORTS FACILITY				
SPORTS FACILITY	1,351,084	1,351,084	1,343,370	$ (7,714)
INTERGOVERNMENTAL	538,650	536,550	536,550	-
Total revenues - Sports Facility Fund	$ 1,889,734	$ 1,887,634	$ 1,879,920	$ (7,714)
Total revenues - Enterprise Funds	$ 22,009,114	$ 22,816,734	$ 23,557,695	$ 740,961

CITY OF DUNCANVILLE, TEXAS

ENTERPRISE FUNDS
SCHEDULE OF DETAILED EXPENDITURES– BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Salaries and Benefits	Supplies	Other Services	Maintenance
UTILITY FUND				
WATER SERVICES	$ 447,917	$ 192,556	$ 3,388,011	$ 107,112
WASTEWATER TREATMENT	653,986	57,362	4,604,394	15,908
ADMINISTRATION AND FISCAL				
Utility administration	302,453	118,929	70,341	-
Utility accounting	612,645	79,241	329,332	6,500
	2,017,001	448,088	8,392,078	129,520
INTEREST AND FISCAL CHARGES	-	-	14,123	-
PRINCIPAL RETIREMENT	-	-	345,000	-
TRANSFERS OUT	-	-	2,229,123	-
Total Utility Fund expenditures	$ 2,017,001	$ 448,088	$ 10,980,324	$ 129,520
SOLID WASTE FUND				
SOLID WASTE	$ 257,304	$ 16,767	$ 2,524,203	$ 1,547
TRANSFERS OUT	-	-	348,600	-
Total Solid Waste Fund expenditures	257,304	16,767	2,872,803	1,547
FIELDHOUSE SPORTS FACILITY				
SPORTS FACILITY	$ 685,796	$ 19,095	$ 602,173	$ 18,146
INTEREST AND FISCAL CHARGES	-	-	99,825	-
PRINCIPAL RETIREMENT	-	-	435,000	-
Total Sports Facilty Fund expenditures	685,796	19,095	1,136,998	18,146
Total Enterprise Fund expenditures	$ 2,960,101	$ 483,950	$ 14,990,125	$ 149,213

Reconciliation from budgetary
basis (modified accrual) to full accrual:

Total modified accrual expenditures

Reconciling Items:
Capital outlay
Principal retirement
Depreciation and amortization
Expenses not requiring current financial resources
Interest expense
Transfers

Total full accrual operating expenses

Capital	Total	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
596,908	$ 4,732,504	$ 8,173,748	$ 5,667,509	$ 935,005
1,941,296	7,272,946	6,778,557	7,081,316	(191,630)
-	491,723	347,527	502,654	10,931
-	1,027,718	1,084,942	1,047,665	19,947
2,538,204	13,524,891	16,384,774	14,299,144	774,253
-	14,123	4,464	4,464	(9,659)
-	345,000	345,000	345,000	-
-	2,229,123	2,270,323	2,270,323	41,200
$ 2,538,204	$ 16,113,137	$ 19,004,561	$ 16,918,931	$ 805,794
$ -	$ 2,799,821	$ 2,764,418	$ 2,805,616	$ 5,795
-	348,600	357,000	357,000	8,400
-	3,148,421	3,121,418	3,162,616	14,195
$ -	$ 1,325,210	$ 1,298,396	$ 1,311,170	$ (14,040)
-	99,825	102,050	102,050	2,225
-	435,000	435,000	435,000	-
-	1,860,035	1,835,446	1,848,220	(11,815)
$ 2,538,204	$ 21,121,593	$ 23,961,425	$ 21,929,767	$ 808,174

	$ 21,121,593
	(2,538,204)
	(780,000)
	1,597,182
	263,672
	(113,948)
	(2,577,723)
	$ 16,972,572

CITY OF DUNCANVILLE

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for financing of services provided by one department to other departments of the City on a cost-reimbursement basis. The Internal Service Funds are members of the proprietary fund category, and as such, are accounted for on the accrual basis of accounting. There are four funds within the Internal Service Funds:

Fleet Replacement Fund – To account for the financing and expenses related to the purchase of fleet and equipment.

Information Technology Replacement Fund – To account for the financing and expenses related to the purchase of computers, servers and other information technology equipment.

Medical Insurance Fund – This fund is used to account for the costs associated with the medical, dental and life insurance program established for City employees and their covered dependents.

Comprehensive Self-Insurance Fund – This fund is used to account for the costs associated with the general liability, property and casualty, and workers' compensation self-insurance program established by the City.

CITY OF DUNCANVILLE, TEXAS

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Fleet Replacement	Info Tech Replacement	Medical Insurance	Comprehensive Self-Insurance	Total
ASSETS					
Cash and investments	$ 2,027,681	$ 194,430	$ 4,021	$ 927,255	$ 3,153,387
Accrued interest and other	-	-	33,545	-	33,545
Due from other funds	275,000	-	-	-	275,000
Total current assets	2,302,681	194,430	37,566	927,255	3,461,932
Capital assets - equipment net of depreciation	485,482	-	-	-	485,482
Capital assets - vehicles net of depreciation	2,376,366	-	-	-	2,376,366
Total non-current assets	2,861,848	-	-	-	2,861,848
Total assets	5,164,529	194,430	37,566	927,255	6,323,780
LIABILITIES					
Accounts payable	-	7,527	3,096	28,351	38,974
Due to other funds	-	-	275,000	-	275,000
Accrued liabilities	-	-	10,211	187,465	197,676
Total liabilities	-	7,527	288,307	215,816	511,650
NET POSITION					
Net investment in capital assets	2,861,848	-	-	-	2,861,848
Unrestricted	2,302,681	186,903	(250,741)	711,439	2,950,282
Total net position	$ 5,164,529	$ 186,903	$ (250,741)	$ 711,439	$ 5,812,130

CITY OF DUNCANVILLE, TEXAS

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Fleet Replacement	Info Tech Replacement	Medical Self-Insurance	Comprehensive Self-Insurance	Total
OPERATING REVENUES					
Premiums and charges for services	$ 589,647	$ 204,210	$ 4,162,839	$ 482,442	$ 5,439,138
Other	-	-	2,634	-	2,634
Total operating revenues	589,647	204,210	4,165,473	482,442	5,441,772
OPERATING EXPENSES					
Claims and provision	-	-	3,916,052	342,512	4,258,564
Equipment	-	243,175	-	-	243,175
Administrative and fiscal	-	-	54,533	267,157	321,690
Depreciation	993,039	-	-	-	993,039
Total operating expenses	993,039	243,175	3,970,585	609,669	5,816,468
OPERATING INCOME	(403,392)	(38,965)	194,888	(127,227)	(374,696)
NON-OPERATING REVENUES					
Gain on sale of capital assets	145,011	-	-	-	145,011
Interest income	36,251	-	55,014	14,626	105,891
Total non-operating revenues	181,262	-	55,014	14,626	250,902
CHANGE IN NET POSITION	(222,130)	(38,965)	249,902	(112,601)	(123,794)
TOTAL NET POSITION- BEGINNING	5,386,659	225,868	(500,643)	824,040	5,935,924
TOTAL NET POSITION- ENDING	$ 5,164,529	$ 186,903	$ (250,741)	$ 711,439	$ 5,812,130

CITY OF DUNCANVILLE, TEXAS

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Fleet Replacement	Info Tech Replacement	Medical Self-Insurance	Comprehensive Self-Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES:					
Internal activity-receipts from other funds	$ 589,647	$ 204,210	$ -	$ 482,442	$ 1,276,299
Receipts from insured	-	-	4,162,839	-	4,162,839
Payments to suppliers	-	(235,648)	(3,816,724)	(526,855)	(4,579,227)
Other receipts	-	-	2,633	-	2,633
Net cash provided by (used in) operating activities	589,647	(31,438)	348,748	(44,413)	862,544
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from interfund borrowings	650,000	-	275,000	-	925,000
Payments from interfund borrowings	(275,000)	-	(650,000)	-	(925,000)
Net cash provided by (used in) noncapital activities	375,000	-	(375,000)	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of capital assets	(1,202,996)	-	-	-	(1,202,996)
Receipts from sale of capital assets	199,951	-	-	-	199,951
Net cash used in capital financing and related financing activities	(1,003,045)	-	-	-	(1,003,045)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received on investments	36,251	-	23,359	14,626	74,236
Net cash provided by investing activities	36,251	-	23,359	14,626	74,236
Net decrease in cash and cash equivalents	(2,147)	(31,438)	(2,893)	(29,787)	(66,265)
CASH AND INVESTMENTS, beginning of year	2,029,828	225,868	6,914	957,042	3,219,652
CASH AND INVESTMENTS, end of year	2,027,681	194,430	4,021	927,255	3,153,387
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	(403,392)	(38,965)	194,888	(127,227)	(374,696)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities					
Depreciation	993,039	-	-	-	993,039
Change in assets and liabilities-					
Prepaid items	-	-	512,959	-	512,959
Accounts and other payables	-	7,527	(359,099)	82,814	(268,758)
Total adjustments	993,039	7,527	153,860	82,814	1,237,240
Net cash provided by (used in) operating activities	589,647	(31,438)	348,748	(44,413)	862,544

CITY OF DUNCANVILLE

COMPONENT UNIT FUND FINANCIAL STATEMENTS

The only component unit of the City is the Duncanville Community and Economic Development Corporation (DCEDC). On January 21, 1995, a special election was held and voters approved two separate sales tax provisions, one of which was the adoption of an additional sales and use tax at the rate of ½% to be used for construction, renovation and operation of municipal buildings, acquisition and improvement of parks, promotion and expansion of manufacturing and industrial facilities, and other economic development purposes. As a result, the City created the DCEDC to administer these funds. The DCEDC was incorporated on April 28, 1995 as a nonprofit industrial development corporation under the Development Corporation Act of 1979 (Act). The DCEDC operates under a seven member Board of Directors appointed by the City Council. Each of the directors should be a resident of the City. No more than four members can be members of the City Council, officials of the City, or City employees. The Corporation is organized exclusively for benefiting and accomplishing public purposes of and to act on behalf of, the City of Duncanville

CITY OF DUNCANVILLE, TEXAS

DUNCANVILLE COMMUNITY ECONOMIC DEVELOPMENT CORPORATION
BALANCE SHEET – FUND LEVEL
FOR THE YEAR ENDED SEPTEMBER 30, 2019

ASSETS		
Cash and investments	$	2,572,218
Receivables		477,276
Accrued interest		16,821
Prepaid items		3,225
Total assets	$	3,069,540
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable		74,415
Accrued liabilities		9,146
Total liabilities		83,561
EQUITY:		
Nonspendable- prepaid items		3,225
Restricted for economic development		2,982,754
Total fund balances		2,985,979
Total liabilities & fund balances	$	3,069,540

CITY OF DUNCANVILLE, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION-
DUNCANVILLE COMMUNITY ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

TOTAL FUND BALANCE- GOVERNMENTAL FUNDS	$ 2,985,979
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore not reported in the governmental funds balance sheet.	1,100,094
Deferred charges on refunding are not reported in the governmental funds	10,586
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds balance sheet.	(1,266)
Investments in joint ventures represent a financial asset not reported in governmental funds.	(76,506)
Long term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.	(965,000)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 3,053,887

CITY OF DUNCANVILLE, TEXAS

DUNCANVILLE COMMUNITY ECONOMIC DEVELOPMENT CORPORATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

REVENUES	
Sales tax	$ 2,677,425
Investment income	47,791
Total revenues	2,725,216
EXPENDITURES	
General government	272,459
Special purposes - promotional	803,449
Debt service-	
Principal bond retirement	480,000
Interest and fiscal charges	12,653
Capital outlay	25,885
Total expenditures	1,594,446
NET CHANGE IN FUND BALANCES	1,130,770
FUND BALANCES, beginning of year	1,855,209
FUND BALANCES, end of year	$ 2,985,979

CITY OF DUNCANVILLE, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES-
DUNCANVILLE COMMUNITY ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

NET CHANGE IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS	$ 1,130,770
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the government -wide statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.	25,887
Effect of asset transfer to primary government.	(25,887)
The net change in equity of the joint venture is not reported at the fund level; however it is reported at the government-wide level.	(47,135)
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net assets, but it does require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(18,124)
Current year long-term debt principal payments on contractual obligations, bonds payable, and capital leases are expenditures in the fund financial statements but are shown as reductions in long-term debt in the government-wide financial statements.	480,000
Loss on early retirement of debt are expenditures in the fund financial statements when debt is issued, but is amortized over the term of the bond in the government-wide financial statements.	(5,775)
Current year changes in accrued interest payable do not require the use of current financial resources, therefore, they are not reported as expenditures in governmental funds.	630
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 1,540,366

STATISTICAL SECTION (UNAUDITED)

Tables in the statistical section present detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of the City of Duncanville.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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City of Duncanville **Schedule 1**

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	$ 50,403,980	$ 52,495,944	$ 59,809,237	$ 59,230,613	$ 59,060,297	$ 60,853,814	$ 59,937,098	$ 59,603,623	$ 57,250,105	$ 34,007,758
Restricted	41,456	-	1,515,702	1,595,501	1,921,073	2,022,810	2,766,937	3,619,861	4,478,493	28,118,603
Unrestricted	7,652,982	4,806,821	4,964,969	6,254,783	8,351,034	15,631,437	14,828,820	9,869,375	10,178,096	8,753,484
Total governmental activities net position	$ 58,098,418	$ 57,302,765	$ 66,289,908	$ 67,080,897	$ 69,332,404	$ 78,508,061	$ 77,532,855	$ 73,092,859	$ 71,906,694	$ 70,879,845
Business-type activities										
Net investment in capital assets	$ 27,076,019	$ 26,950,315	$ 27,278,483	$ 27,099,050	$ 27,375,652	$ 28,576,505	$ 30,923,909	$ 35,548,641	$ 35,605,438	$ 37,354,472
Unrestricted	3,731,110	4,943,839	4,898,380	5,290,431	5,524,627	7,071,561	7,819,164	10,658,338	15,710,431	17,799,000
Total business-type activities net position	$ 30,807,129	$ 31,894,154	$ 32,176,863	$ 32,389,481	$ 32,900,279	$ 35,648,066	$ 38,743,073	$ 46,206,979	$ 51,315,869	$ 55,153,472
Primary government										
Net investment in capital assets	$ 77,479,999	$ 79,446,259	$ 87,087,720	$ 86,329,663	$ 86,435,949	$ 89,430,319	$ 90,861,007	$ 95,152,264	$ 92,855,543	$ 71,362,230
Restricted	41,456	-	1,515,702	1,595,501	1,921,073	2,022,810	2,766,937	3,619,861	4,478,493	28,118,603
Unrestricted	11,384,092	9,750,660	9,863,349	11,545,214	13,875,661	22,702,998	22,647,984	20,527,713	25,888,527	26,552,484
Total primary government net position	$ 88,905,547	$ 89,196,919	$ 98,466,771	$ 99,470,378	$ 102,232,683	$ 114,156,127	$ 116,275,928	$ 119,299,838	$ 123,222,563	$ 126,033,317

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 2**

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities										
General government	$ 3,169,503	$ 2,798,564	$ 2,795,748	$ 2,823,031	$ 3,131,175	$ 3,623,458	$ 3,606,949	$ 4,102,626	$ 4,317,744	$ 4,238,401
Finance	1,231,406	1,241,303	1,126,940	1,124,285	1,973,904	1,785,134	2,313,589	2,514,951	2,189,441	2,018,321
Community services	3,165,163	3,263,161	3,069,011	3,085,333	3,444,064	3,993,745	4,638,475	4,903,571	4,703,219	4,584,586
Police	8,168,671	8,552,574	8,198,206	7,860,277	8,206,843	8,510,868	9,072,992	10,664,821	9,583,619	10,484,426
Public works	5,664,455	5,893,424	5,685,500	5,771,096	5,913,817	6,229,076	7,380,159	8,496,495	8,669,083	8,830,835
Fire	5,385,776	5,436,865	5,192,134	5,142,744	5,420,014	5,414,580	6,437,830	8,126,333	7,094,174	7,944,523
Economic development	-	-	994,421	1,200,096	1,087,047	1,683,374	300,000	300,000	300,000	300,000
Interest and fiscal charges	354,584	273,901	236,244	171,408	108,426	10,183	42,189	35,472	28,529	793,999
Total governmental activities expenses	27,139,558	27,459,792	27,298,204	27,178,270	29,285,290	31,250,418	33,792,183	39,144,269	36,885,809	39,195,091
Business-type activities										
Water	5,220,632	5,416,191	5,322,287	5,326,081	5,062,745	4,944,384	4,354,012	4,757,302	5,712,209	3,652,341
Wastewater	5,319,569	4,862,977	4,832,019	5,079,846	5,403,659	5,505,377	6,401,637	6,984,523	6,293,354	8,939,151
Solid waste	2,130,470	2,024,938	2,143,944	2,150,278	2,241,624	2,481,911	2,488,966	2,633,707	2,682,991	2,827,739
Sports facility	-	1,003,941	1,352,511	1,472,276	1,533,713	1,883,422	1,662,127	1,578,544	1,626,129	1,724,366
Total business-type activities expenses	12,670,671	13,308,047	13,650,761	14,028,481	14,241,741	14,815,094	14,906,742	15,954,076	16,314,683	17,143,597
Total primary government expenses	$ 39,810,229	$ 40,767,839	$ 40,948,965	$ 41,206,751	$ 43,527,031	$ 46,065,512	$ 48,698,925	$ 55,098,345	$ 53,200,492	$ 56,338,688
Program Revenues										
Governmental activities										
Charges for services										
General government	$ 382,095	$ 459,084	$ 378,816	$ 375,464	$ 347,798	$ 330,306	$ 430,729	$ 359,955	$ 388,993	$ 371,518
Community services	304,054	293,952	297,470	304,827	352,124	311,493	356,552	361,389	302,750	282,689
Police	1,631,861	1,799,592	1,808,357	1,560,386	2,990,850	3,059,268	3,241,775	3,249,015	2,989,143	2,400,204
Public works	1,759,053	1,783,792	1,803,462	1,654,026	1,056,842	1,053,115	967,758	1,196,582	1,058,873	1,152,973
Fire	849,306	(834,974)	793,561	448,258	663,756	1,036,582	994,287	668,762	609,942	660,909
Operating grants and contributions	754,463	399,930	418,470	305,858	332,777	838,435	392,198	1,317,404	792,205	737,901
Capital grants and contributions	2,201,004	404,913	709,483	276,132	69,522	32,770	-	-	30,000	69,522
Total governmental activities program revenues	7,881,836	4,306,289	6,209,619	4,924,951	5,813,669	6,661,969	6,383,299	7,153,107	6,171,906	5,675,716
Business-type activities										
Charges for services										
Water	6,339,411	7,559,917	6,815,956	6,626,079	7,196,268	7,355,794	7,481,511	8,850,933	9,024,571	8,418,787
Wastewater	4,775,447	4,756,780	4,828,861	4,850,198	5,845,767	6,953,623	8,453,828	9,513,439	9,967,610	9,827,083
Solid waste	2,450,987	2,418,321	2,505,455	2,505,516	2,549,226	2,695,374	2,778,684	2,768,875	3,174,451	3,199,130
Sports facility	-	376,544	546,285	695,758	837,532	1,025,216	1,002,465	1,099,703	1,245,091	1,343,370
Grants and contributions	107,974	967,165	536,550	-	536,550	630,284	631,171	2,874,738	538,650	536,550
Total business-type activities program revenues	13,673,819	16,078,727	15,233,107	14,677,551	16,965,343	18,660,291	20,347,659	25,107,688	23,950,373	23,324,920
Total primary government program revenues	$ 21,555,655	$ 20,385,016	$ 21,442,726	$ 19,602,502	$ 22,779,012	$ 25,322,260	$ 26,730,958	$ 32,260,795	$ 30,122,279	$ 29,000,636

City of Duncanville

Schedule 2

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Governmental activities	$ (19,257,722)	$ (23,153,503)	$ (21,088,585)	$ (22,253,319)	$ (23,541,143)	$ (24,588,449)	$ (27,408,884)	$ (31,991,162)	$ (30,713,903)	$ (33,519,375)
Business-type activities	1,003,148	2,770,680	1,582,346	649,070	2,187,052	3,845,197	5,440,917	9,153,612	7,635,690	6,181,323
Total primary government net expense	$ (18,254,574)	$ (20,382,823)	$ (19,506,239)	$ (21,604,249)	$ (21,354,091)	$ (20,743,252)	$ (21,967,967)	$ (22,837,550)	$ (23,078,213)	$ (27,338,052)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Ad valorem	12,482,287	12,699,136	12,470,739	12,091,581	12,496,952	13,133,399	13,852,373	14,950,153	15,950,016	17,341,616
Sales	5,321,558	5,048,659	7,303,949	7,781,695	8,921,000	6,708,126	7,018,201	7,496,586	8,131,839	8,032,275
Franchise	2,036,308	2,153,122	2,007,859	2,029,578	2,201,667	2,154,478	2,035,117	1,992,154	2,046,553	1,949,561
Mixed beverage	60,101	59,671	49,266	55,699	69,427	76,814	76,364	78,991	76,312	73,889
Hotel occupancy	393,731	445,385	458,744	470,710	542,191	626,022	779,253	742,865	752,063	808,374
Earnings on investments	35,810	39,971	45,695	41,495	34,171	36,008	71,906	155,386	400,917	1,049,084
Rentals and miscellaneous	287,252	221,430	228,377	127,578	89,362	505,479	230,398	380,867	418,247	660,004
Transfers	1,390,769	1,690,476	771,284	445,972	1,519,188	2,035,859	2,370,066	1,754,164	2,597,840	2,577,723
Total governmental activities	22,007,816	22,357,850	23,335,913	23,044,308	25,873,958	25,276,185	26,433,678	27,551,166	30,373,787	32,492,526
Business-type activities										
Earnings on investments	18,601	6,821	8,197	9,520	8,714	11,281	24,156	64,458	136,107	232,775
Rentals and miscellaneous	-	-	-	-	-	-	-	-	-	1,228
Transfers	(1,390,769)	(1,690,476)	(771,284)	(445,972)	(1,519,188)	(2,035,859)	(2,370,066)	(1,754,164)	(2,597,840)	(2,577,723)
Total business-type activities	(1,372,168)	(1,683,655)	(763,087)	(436,452)	(1,510,474)	(2,024,578)	(2,345,910)	(1,689,706)	(2,461,733)	(2,343,720)
Total primary government	$ 20,635,648	$ 20,674,195	$ 22,572,826	$ 22,607,856	$ 24,363,484	$ 23,251,607	$ 24,087,768	$ 25,861,460	$ 27,912,054	$ 30,148,806
Change in Net Position										
Governmental activities	$ 2,750,094	$ (795,653)	$ 9,854,877	$ 790,989	$ 2,332,815	$ 687,736	$ (975,206)	$ (4,439,996)	$ (340,116)	$ (1,026,849)
Business-type activities	(369,020)	1,087,025	819,259	212,618	676,578	1,820,619	3,095,007	7,463,906	5,173,957	3,837,603
Total primary government	$ 2,381,074	$ 291,372	$ 10,674,136	$ 1,003,607	$ 3,009,393	$ 2,508,355	$ 2,119,801	$ 3,023,910	$ 4,833,841	$ 2,810,754

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 3**

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

Fiscal Year	2010	2011*	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	$ 246,425	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved	3,669,209	-	-	-	-	-	-	-	-	-
Nonspendable	-	24,151	91,476	57,301	46,500	17,881	17,693	18,189	38,937	14,127
Assigned	-	70,459	112,770	211,403	2,601,859	890,836	762,361	1,505,544	2,151,559	2,924,454
Unassigned	-	4,567,918	5,619,154	6,647,447	5,611,888	6,423,539	7,672,447	8,447,281	9,035,392	9,816,022
Total general Fund	3,915,634	4,662,528	5,823,400	6,916,151	8,260,247	7,332,256	8,452,501	9,971,014	11,225,888	12,754,603
All Other Governmental Funds										
Reserved										
Debt service	4,183	-	-	-	-	-	-	-	-	-
Other Governmental Funds	2,073	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	695,824	-	-	-	-	-	-	-	-	-
Capital projects funds	729,638	-	-	-	-	-	-	-	-	-
Nonspendable	-	-	-	-	-	10,000	10,375	10,000	10,000	25,000
Restricted for:										
Debt Service	-	76,363	26,773	15,711	18,437	11,777	55,632	741	1,380,494	1,380,494
Street Construction	-	202,162	23,886	400,535	395,536	323,940	261,087	15,970	64,734	-
Traffic Improvement and Safety	-	73,693	172,463	133,317	371,641	718,311	774,147	978,533	948,949	878,255
Community redevelopment	-	-	455,358	59,491	221,617	236,867	236,867	150,000	196,642	236,867
Promotion of Tourism and Convention and Hotel Industry	-	53,174	97,448	143,671	206,187	260,930	692,936	1,143,355	1,405,330	1,908,138
Maintenance and Construction of Drainage Projects	-	45,783	51,808	167,217	211,118	206,204	551,340	701,048	980,820	1,057,200
Public Safety, Cultural and Recreational Services	-	135,734	127,860	90,892	84,053	108,579	104,314	94,517	197,416	166,967
Court Technology and Security	-	63,985	66,673	50,031	42,323	42,414	41,613	10,519	25,023	47,929
Juvenile Case Management	-	50,286	81,362	106,530	26,169	30,460	34,817	33,612	33,025	37,453
Public Safety and Criminal Investigations	-	249,647	292,930	372,925	225,953	119,849	114,545	352,378	304,764	379,304
Park Construction	-	41,527	25,228	25,228	21,043	21,042	21,042	21,043	21,043	21,043
Capital Improvements	-	212,261	120,686	45,664	115,433	191,081	171,096	118,145	300,747	22,035,287
Unassigned	-	-	-	-	-	(5,753)	(7,625)	-	(9,292)	-
Total all other governmental funds	$ 1,431,718	$ 1,204,615	$ 1,542,475	$ 1,611,212	$ 1,939,510	$ 2,275,701	$ 3,062,186	$ 3,629,861	$ 5,859,695	$ 28,173,937

*In fiscal year 2011, the City implemented GASB 54 which changed fund balance presentation

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 4**

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes -										
Ad valorem	$ 12,463,461	$ 12,665,474	$ 12,490,182	$ 12,106,610	$ 12,543,053	$ 13,072,527	$ 13,855,551	$ 14,955,408	$ 15,945,254	$ 17,321,566
Sales	5,321,588	5,048,659	7,303,949	7,781,695	8,921,000	6,708,126	7,018,201	7,496,586	8,131,839	8,032,275
Franchise	2,036,308	2,153,122	2,007,859	2,029,578	2,201,667	2,154,478	2,035,117	1,992,154	2,046,553	1,949,561
Mixed beverage	60,101	59,671	49,266	55,699	69,427	76,814	76,364	78,991	76,312	73,889
Hotel	393,731	445,385	458,744	470,710	542,191	626,022	779,253	742,865	752,063	808,374
Licenses, permits and fees	2,881,963	2,777,712	2,716,873	2,857,356	3,772,542	4,091,744	4,328,804	4,241,962	4,018,615	3,344,032
Fines and forfeitures	1,054,149	1,160,339	1,182,418	992,086	806,923	902,852	786,919	899,601	658,169	927,697
Recreation fees	303,954	293,872	297,410	304,747	351,804	311,423	356,522	361,369	302,730	282,639
Intergovernmental	2,182,355	931,100	1,303,413	768,770	492,774	788,229	343,306	1,088,303	701,493	586,596
Investment income	32,753	34,059	37,838	34,494	29,702	31,211	62,851	140,113	359,326	943,193
Rental and other	1,663,650	814,772	643,278	529,044	495,436	670,591	847,873	896,257	869,069	1,107,770
Total revenues	$ 28,394,013	$ 26,384,165	$ 28,491,230	$ 27,930,789	$ 30,226,519	$ 29,434,017	$ 30,490,761	$ 32,893,609	$ 33,861,423	$ 35,377,592
Expenditures										
General government/ finance/ non-departmental	3,735,002	3,582,050	4,008,312	4,047,063	4,882,164	4,800,190	5,115,379	5,326,751	5,948,949	5,448,719
Police	8,010,438	8,336,089	8,146,411	8,073,234	8,532,830	8,835,565	8,284,538	8,793,884	9,243,825	9,418,926
Fire	5,209,321	5,178,309	5,266,727	5,188,988	5,579,037	5,796,381	5,815,818	6,398,771	6,682,207	6,950,805
Public works	3,881,637	4,133,585	4,081,264	4,040,216	4,335,905	4,722,458	5,533,241	6,185,787	6,972,155	6,837,409
Parks and recreation	2,681,454	2,767,743	2,713,411	2,740,534	3,135,435	3,562,965	3,879,442	3,871,097	4,023,086	3,731,638
Special purposes - promotional	298,842	290,107	440,157	567,107	811,333	2,037,870	412,331	300,000	331,388	333,376
Capital outlay	2,547,349	1,575,723	1,527,369	513,789	956,712	2,317,717	1,673,066	1,208,201	913,210	1,384,951
Debt service										
Principal retirement	2,325,872	1,122,685	1,985,622	1,408,474	1,181,546	888,574	198,034	204,742	211,700	218,869
Interest and fiscal charges	518,554	482,073	642,497	635,868	658,349	598,580	42,194	35,486	28,529	380,237
Total expenditures	$ 29,208,469	$ 27,468,364	$ 28,811,770	$ 27,215,273	$ 30,073,311	$ 33,560,300	$ 30,954,043	$ 32,324,719	$ 34,355,049	$ 34,704,930
Excess of revenues over (under) expenditures	(814,456)	(1,084,199)	(320,540)	715,516	153,208	(4,126,283)	(463,282)	568,890	(493,626)	672,662
Other Financing Sources (Uses)										
Transfers in	2,027,424	2,206,549	1,844,815	1,881,116	2,649,638	2,871,257	3,880,497	4,078,393	4,417,079	2,860,724
Issuance of debt	-	-	-	-	-	1,483,374	-	-	-	21,973,063
Transfers out	(636,655)	(516,073)	(1,073,531)	(1,435,144)	(1,130,450)	(835,398)	(1,510,431)	(2,324,229)	(1,819,239)	(283,001)
Total other financing sources (uses)	1,390,769	1,690,476	771,284	445,972	1,519,188	3,519,233	2,370,066	1,754,164	2,597,840	24,550,786
Net change in fund balances	$ 576,313	$ 606,277	$ 450,744	$ 1,161,488	$ 1,672,396	$ (607,050)	$ 1,906,784	$ 2,323,054	$ 2,104,214	$ 25,223,448
Total capital outlay capitalized per the government wide statement of net position	$ 2,547,349	$ 1,575,723	$ 1,527,369	$ 513,789	$ 956,712	$ 2,317,717	$ 1,673,066	$ 1,208,201	$ 913,210	$ 1,384,951
Debt service as a percentage of noncapital expenditures	10.7%	6.2%	9.6%	7.7%	6.3%	4.8%	0.8%	0.8%	0.7%	1.8%

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 5**

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended Sept. 30,	Assessed and Actual Value of Property (1) Residential Property	Commercial Property	Business Personal Property	Total Assessed Value	Less: Tax-Exempt Property (2)	Total Taxable Assessed Value	Total City Tax Rate (3)
2010	1,278,446,690	527,686,510	186,259,420	1,992,392,620	186,259,667	1,806,132,953	0.696
2011	1,242,060,340	507,608,570	167,026,190	1,916,695,100	196,187,462	1,720,507,638	0.738
2012	1,212,618,690	499,612,540	164,697,890	1,876,929,120	189,403,075	1,687,526,045	0.738
2013	1,180,335,930	503,244,490	148,117,410	1,831,697,830	204,976,176	1,626,721,654	0.738
2014	1,161,200,140	518,946,930	174,909,740	1,855,056,810	214,082,393	1,640,974,417	0.758
2015	1,208,839,210	552,356,490	190,548,470	1,951,744,170	227,421,681	1,724,332,489	0.758
2016	1,274,901,700	576,576,230	198,059,230	2,049,537,160	236,996,376	1,812,540,784	0.758
2017	1,429,782,470	631,961,430	204,417,790	2,266,161,690	296,234,097	1,969,927,593	0.758
2018	1,524,996,300	678,101,340	204,853,370	2,407,951,010	330,979,046	2,076,971,964	0.758
2019	1,811,814,750	708,815,350	215,328,700	2,735,958,800	437,110,153	2,298,848,647	0.749

Source: Dallas Central Appraisal District

Notes:

(1) Assessed value is 100% of estimated actual value for all years as determined by the Dallas Central Appraisal District. Values are as of January 1 of the calendar year prior to the fiscal year-end date.

(2) Exemptions are granted by the City within the constraints of Texas Constitutional law.

(3) Tax Rate is per $100 assessed valuation.

City of Duncanville **Schedule 6**

Property Tax Rates -
Direct and Overlapping Governments
(Per $100 Assessed Valuation)
Last Ten Fiscal Years
(Unaudited)

	City of Duncanville			Overlapping Rates (1)				
Fiscal Year Ended Sept. 30,	General(2)	Debt Service(2)	Total (2)	Duncanville I.S.D.(2)	Dallas County(2)	Dallas County School Equalization(2)	Dallas County Hospital(2)	Dallas County Community College(2)
2010	0.550200	0.145800	0.696000	1.418000	0.228100	0.005212	0.274000	0.094900
2011	0.653578	0.084114	0.737692	1.418000	0.243100	0.010000	0.271000	0.099230
2012	0.658737	0.078955	0.737692	1.418000	0.243100	0.010000	0.271000	0.099670
2013	0.658269	0.079423	0.737692	1.430000	0.243100	0.009937	0.271000	0.119375
2014	0.691189	0.067258	0.758447	1.410000	0.243100	0.010000	0.276000	0.124700
2015	0.691189	0.067258	0.758447	1.410000	0.243100	0.010000	0.286000	0.124775
2016	0.684584	0.073863	0.758447	1.529500	0.243100	0.010000	0.286000	0.123650
2017	0.691295	0.067152	0.758447	1.521480	0.243100	0.009271	0.279400	0.122933
2018	0.693519	0.064928	0.758447	1.521480	0.243100	0.010000	0.279400	0.124238
2019	0.690208	0.058239	0.748447	1.520000	0.243100	0.010000	0.279400	0.124000

Notes:
(1) Overlapping rates are those of local and county governments that apply to property owners within the city.
(2) Tax rates are per $100 of assessed value.

Source: Dallas Central Appraisal District

City of Duncanville **Schedule 7**

Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

	2019			2010		
Taxpayer / Company Name	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Valuation (a)	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Valuation (a)
Masco Builder Cabinet Group	$ 48,583,288	1	2.11%	$ 25,405,206	1	1.41%
TMIF 800 Link LP (800 Link Dr. Apts)	32,800,000	2	1.43%			
C H Guenther & Son Inc. (Pioneer Frozen Foods)	21,257,250	3	0.92%	15,412,090	2	0.85%
G & E Apartment Reit - Bella Ruscello	20,401,850	4	0.89%			
Costco Wholesale Corp	19,149,490	5	0.83%	10,362,940	4	0.57%
W & B Service Company LP	14,244,530	6	0.62%			
AT&T Mobility LLC	14,127,470	7	0.61%			
WR Senior Living (Champions Cove)	14,000,000	8	0.61%			
La Mexicana Tortilla Factory I	13,257,350	9	0.58%			
AGM Main Park LP	12,603,640	10	0.55%	6,856,600	9	0.38%
Duncanville Village Multi				14,081,100	3	0.78%
SCI Duncanville Hotel LTD Hilton Garden Inn				9,639,180	5	0.53%
Texas Utilities TXU Business Services				9,117,700	6	0.50%
Southwestern Bell/Cingular SBC Communications Inc.				7,317,950	7	0.41%
Frankel Family Trust Meadowridge Apartments				7,162,000	8	0.40%
TT Duncanville LTD Village Shopping Center				6,852,850	10	0.38%
Total	$ 210,424,868		9.15%	$ 112,207,616		6.21%

Note:

(a) Total Taxable Value as of Oct. 1 $ 2,298,848,647 $ 1,806,132,953

City of Duncanville **Schedule 8**

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

	Collected within the Fiscal Year of the Levy				Total Collections to Date	
Fiscal Year Ended Sept. 30,	Adjusted Taxes Levied for the Fiscal Year	Amount	Percentage of Levy	Collections in Subsequent Years (1)	Amount	Percentage of Levy
2010	12,580,346	12,161,481	96.7%	209,307	12,370,789	98.3%
2011	12,706,127	12,381,341	97.4%	174,238	12,555,579	98.8%
2012	12,458,343	12,191,719	97.9%	151,295	12,343,014	99.1%
2013	12,008,805	11,865,772	98.8%	143,576	12,009,348	100.0%
2014	12,455,448	12,190,388	97.9%	172,008	12,362,396	99.3%
2015	13,095,679	12,804,150	97.8%	136,157	12,940,307	98.8%
2016	13,762,665	13,606,997	98.9%	115,738	13,722,735	99.7%
2017	14,953,790	14,675,275	98.1%	117,317	14,792,592	98.9%
2018	15,767,037	15,637,061	99.2%	90,223	15,727,283	99.7%
2019	17,221,055	16,993,053	98.7%	-	16,993,053	98.7%

Note:
(1) Collections do not include penalty and interest on delinquent accounts.

Source: Dallas County Tax Assessor / Collector

City of Duncanville **Schedule 9**

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

	Governmental Activities			Business-type Activities				
Fiscal Year Ended Sept. 30,	General Obligation Bonds (d)	Certificate of Obligation Bonds	Loan Payable	Water and Sewer Revenue Bonds	General Obligation Bonds (d)	Total Primary Government	Percentage of Personal Income (a)	Per Capita (b)
2010	565,000	5,962,187	-	2,885,000	-	9,412,187	0.88%	244
2011	385,000	4,806,226	-	9,130,000	-	14,321,226	(c)	372
2012	195,000	7,545,376	-	8,475,000	-	16,215,376	1.70%	412
2013	-	6,002,966	-	7,845,000	-	13,847,966	1.43%	358
2014	-	4,400,602	-	5,317,861	1,795,000	11,513,463	1.22%	291
2015	-	-	1,353,381	4,930,000	1,470,000	7,753,381	0.66%	163
2016	-	-	1,155,342	-	5,712,023	6,867,365	0.55%	136
2017	-	-	950,586	-	4,930,301	5,880,887	0.60%	145
2018	-	-	738,886	-	4,123,579	4,862,465	0.46%	120
2019	21,936,952	-	520,006	-	3,301,856	25,758,814	2.45%	629

Note 1: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule 14 for personal income data.

(b) See Schedule 14 for population data.

(c) Information not available.

(d) Amount includes deferred premium on bonds

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 10**

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

	General Bonded Debt Outstanding				
Fiscal Year Ended Sept. 30,	General Obligation Bonds (c)	Certificate of Obligation Bonds	Total	Percentage of Actual Taxable Value of Property (a)	Per Capita (b)
2010	565,000	5,962,187	6,527,187	0.36%	169
2011	385,000	4,806,226	5,191,226	0.29%	135
2012	195,000	7,545,376	7,740,376	0.45%	197
2013	-	6,002,966	6,002,966	0.37%	155
2014	1,795,000	4,400,602	6,195,602	0.38%	156
2015	1,470,000	-	1,470,000	0.09%	37
2016	5,712,023	-	5,712,023	0.32%	146
2017	4,930,301	-	4,930,301	0.25%	121
2018	4,123,579	-	4,123,579	0.20%	102
2019	25,238,808	-	25,238,808	1.10%	616

Note 1: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule 5 for property value data.

(b) See Schedule 14 for personal income and population data.

(c) Amount includes deferred premium on bonds

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 11**

Direct and Overlapping Governmental Activities Debt
As of September 30, 2019
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Duncanville Independent School District	$200,331,096	44.63%	$ 89,407,768
Dallas County	151,495,000	0.84%	1,272,558
Dallas County Community College District	182,800,000	0.84%	1,535,520
Dallas County School	36,801,240	0.84%	309,130
Dallas County Hospital District	862,670,000	0.84%	7,246,428
Cedar Hill Independent School District	105,551,498	0.22%	232,213
Subtotal, overlapping debt			$ 100,003,617
City direct debt			22,456,958
Total direct and overlapping debt			$ 122,460,575

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries.

Source: Municipal Advisory of Texas (Texas MAC)

City of Duncanville **Schedule 12**

Legal Debt Margin Information
As of September 30, 2019
(Unaudited)

As a home rule city, the City of Duncanville is not limited by law in the amount of debt it may issue. The City's charter (Article 5, Section 1) states:

> "In keeping with the Constitution of the State of Texas and not contrary thereto, the City of Duncanville shall have the power to borrow money on the credit of the City for any public purpose not now or hereafter prohibited by the Constitution and laws of the State of Texas, and shall have the right to issue all tax bonds, revenue bonds, funding and refunding bonds, time warrants and other evidence of indebtedness as now authorized or as may hereafter be authorized to be issued by cities and towns by the laws of the State of Texas."

Article 11, Section 5 of the State of Texas Constitution States in part:

> "but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such city"

The tax rate at September 30, 2019 is $.748447 per $100 of assessed valuation with assessed valuation being 100% of market value.

Sources: City of Duncanville, Texas City Charter
State of Texas Constitution

City of Duncanville **Schedule 13**

Pledged-Revenue Coverage
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended Sept. 30,	Operating Revenue and Other (a)	Less: Operating Expense (b)	Net Available Revenue	Debt Service (c)		Coverage
				Principal	Interest	
			Water and Sewer Bonds			
2010	11,133,026	9,480,791	1,652,235	250,000	132,172	4.3
2011	12,316,697	9,193,510	3,123,187	270,000	124,923	7.9
2012	11,652,529	9,127,277	2,525,252	280,000	110,344	6.5
2013	11,485,273	9,408,360	2,076,913	320,000	57,941	5.5
2014	13,050,607	9,609,547	3,441,060	325,000	37,044	9.5
2015	14,287,844	9,528,883	4,758,961	330,000	22,331	13.5
2016	15,958,306	9,654,940	6,303,366	-	-	-
2017	18,426,170	10,456,628	7,969,542	-	-	-
2018	19,123,952	10,714,635	8,409,317	-	-	-
2019	18,459,220	11,218,994	7,240,226	-	-	-

Notes:
(a) Includes operating and nonoperating revenues.
(b) Includes operating expenses exclusive of depreciation and amortization.
(c) Includes principal and interest of revenue bonds only. Principal and interest amounts are the amounts due within one year of fiscal year end.

Source: City of Duncanville, Texas Comprehensive Annual Financial Reports

City of Duncanville **Schedule 14**

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended Sept. 30,	Population (a)	Personal Income	Per Capita Income (a)	Median Household Income (a)	Number of Households (a)	School Enrollment (b)	Unemployment Rate (c)
2010	38,562	1,071,483,732	27,786	65,676	13,667	12,850	9.45%
2011	38,524	(d)	(d)	(d)	(d)	12,600	9.60%
2012	39,360	953,220,390	24,053	52,637	13,242	12,880	6.80%
2013	38,628	968,288,076	25,067	52,795	13,249	12,600	7.20%
2014	39,605	941,846,505	23,781	56,818	13,132	12,600	4.60%
2015	39,221	972,543,662	24,822	56,002	13,434	13,074	3.90%
2016	39,224	973,618,128	24,822	56,002	13,434	12,945	3.90%
2017	40,594	1,051,262,818	25,897	56,993	13,791	12,889	4.00%
2018	40,565	1,065,561,420	26,268	57,695	13,651	12,761	4.10%
2019	40,948	1,047,286,048	25,576	58,631	13,753	12,460	6.40%

Sources:
(a) 2010 Census, 2011 NCTCOG.org population estimate, all other years ESRI estimates
(b) Duncanville Independent School District
(c) Texas Workforce Commission 2005-2014
(d) Information is not available

City of Duncanville **Schedule 15**

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

Employer	2019 Employees (2)	2019 Rank	2019 Percent of Total Employment (a)	2010 Employees (2)	2010 Rank	2010 Percent of Total Employment (a)
Duncanville Independent School District	1690	1	8.61%	1,775	1	10.01%
Masco(Formerly Texwood/Quality Cabinets and Doors)	490	2	2.50%	706	2	3.98%
City of Duncanville	343	3	1.75%	290	3	1.64%
Costco Wholesale	200	4	1.02%	145	5	0.82%
Pappadeaux	195	5	0.99%	130	6	0.73%
Pioneer Frozen Foods	180	6	0.92%	175	4	0.99%
DeFords	146	7	0.74%	130	6	0.73%
Kroger	135	8	0.69%			
WinCo Foods	123	9	0.63%			
Tom Thumb Food & Pharmacy	110	10	0.56%			
Brittle-Brittle				75	8	0.42%
Personalized Communications				70	9	0.39%
Hilton Garden Inn				49	10	0.28%
Total	3,612		18.40%	3,545		20.00%

Note:

(a) Total City Employment (1) 19,635 17,724

Sources:
(1) ESRI BIS
(2) Duncanville Community Economic Development Corporation

City of Duncanville **Schedule 16**

Full-time Equivalent City Government Employees
Current Year and Nine Years Ago
(Unaudited)

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
By Functions										
General Government	32.50	30.20	32.50	31.50	34.10	35.69	36.13	37.00	37.32	37.14
Fire Services	52.25	52.00	52.00	51.30	52.30	54.33	54.33	54.30	54.25	55.00
Police Services (Civil)	59.00	59.00	59.00	58.00	57.99	59.98	60.00	60.00	60.00	60.00
Police Services (Non-Civil)	11.00	18.80	18.80	19.00	18.90	18.90	19.07	18.70	18.91	18.74
Public Works	30.00	32.00	33.00	35.50	36.50	39.50	34.50	35.50	41.00	44.00
Library Services	12.00	12.00	11.50	12.00	12.00	12.00	12.00	11.70	11.97	11.35
Parks and Recreation	28.70	34.80	41.20	41.60	43.66	55.65	60.25	58.60	58.66	54.54
Community Services	6.60	-	-	-	-	-	-			
Water and Wastewater	25.00	17.50	16.50	19.50	21.50	20.50	23.50	23.50	23.00	22.00
Total Employees by Function	257.05	256.30	264.50	268.40	276.95	296.55	299.78	299.30	305.11	302.77
By Departments										
General Government	20.00	17.00	18.80	18.50	20.00	20.50	21.00	21.70	21.15	21.99
Finance	23.50	24.00	24.00	24.00	25.10	25.19	25.13	25.00	24.50	24.50
Community Services	32.60	34.80	41.20	41.60	43.20	55.65	60.25	58.60	59.48	54.54
Police (Civil)	59.00	59.00	59.00	58.00	58.00	59.98	60.00	60.00	60.00	60.00
Police (Non-Civil)	12.00	18.77	18.80	19.00	18.90	18.90	19.07	18.70	18.91	18.74
Public Works	31.70	25.50	27.00	27.00	27.50	34.50	34.50	31.50	41.00	43.00
Utilities	25.00	24.00	22.50	28.00	30.50	25.50	23.50	27.50	23.00	23.00
Fire (Civil Service)	52.25	52.00	52.00	51.30	49.00	51.00	51.00	51.00	51.00	51.00
Fire (Non Civil)	-	-	-	-	3.30	3.33	3.33	3.25	3.25	4.00
Economic Development	1.00	1.20	1.20	1.00	1.50	2.00	2.00	2.00	2.82	2.00
Total Employees by Department	257.05	256.27	264.50	268.40	277.00	296.55	299.78	299.25	305.11	302.77
By Fund										
General	216.35	210.40	214.60	214.90	230.39	232.35	232.93	231.30	239.35	240.58
Utility	33.00	30.50	29.50	32.50	24.50	33.50	33.50	33.50	33.00	32.00
Hotel/Motel	1.00	-	-	-	-	-	-	-	0.30	0.30
Economic Development	1.00	1.20	1.20	1.00	1.50	3.42	3.38	3.80	2.82	2.54
Grant	1.70	2.10	2.10	2.10	2.10	2.10	2.10	4.10	3.42	2.04
Drainage	0.50	3.50	3.50	3.50	4.00	4.00	4.00	4.00	4.00	3.50
Solid Waste	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	5.00
Traffic Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0
Juvenile Case Manager	0.50	-	0.10	-	-	0.50	0.50	0.50	0.50	0.50
Fieldhouse	-	5.60	10.50	11.40	11.50	15.68	18.37	17.10	16.72	16.31
Total Employees by Fund	257.05	256.30	264.50	268.40	276.99	296.55	299.78	299.30	305.11	302.77

Source: City of Duncanville, Texas Annual Budgets

City of Duncanville

Schedule 17

Operating Indicators By Function/Program
Last Ten Fiscal Years
(Unaudited)

Fiscal Years	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Function/Program										
General Government										
Building Permits Issued	374	350	367	225	938	725	388	445	1,349	1,667
Police										
Criminal Arrests	2,100	2,235	1,900	1,828	1,880	1,845	1,964	1,465	1,173	1,281
Index Crimes per 1,000 Population	48	46	47	48	49	47	50	33	38	33
Fire										
Total Calls for Service (Fire & EMS)	7,248	6,700	6,475	5,660	4,783	5,400	5,904	6,671	6,688	6,887
Total Structural Inspections	1,035	742	737	1,465	1,264	1,370	1,200	1,153	1,008	977
Public Services										
Utility Cuts Repaired	186	125	175	230	202	235	320	320	191	164
Sidewalk Repaired (Square Feet)	2,231	9,000	7,800	750	6121	7,500	7,500	3,740	8,320	33,297
Parks and Recreation										
Program Participation Hours	25,119	14,843	15,000	15,000	15,000	15,000	15,000	2,979	6,893	4,693
Number of Annual Passes Sold	2,664	1,900	2,900	863	900	1,000	1,000	2,477	1,926	686
Library										
Volumes in Collection	105,710	111,018	107,924	108,401	107,117	108,000	118,553	97,126	98,551	100,000
Total Volumes Borrowed	160,642	171,000	145,746	140,692	130,296	142,000	110,000	101,969	121,118	102,578
Water/Wastewater										
Water Main Breaks	36	30	25	30	20	15	31	32	17	27
Number of Gallons of Water Pumped (000s)	1,726,380	1,900,000	1,825,000	1,943,000	1,998,292	1,746,000	1,745,900	1,500,643	1,500,643	1,592,391
Average Daily Consumption (MGD)	5	6	5	6	5	6	6	4	4	4
Miles of Sewer Mains Cleaned	2	15	12	28	2.11	65	110	138	144	52

Source: City of Duncanville, Texas Annual Budgets

City of Duncanville **Schedule 18**

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Function/Program										
Public Safety										
Emergency Vehicles (Police & Fire)	33	31	31	31	31	31	31	33	33	34
Public Works										
Streets - Paved (Miles)	156	156	156	156	156	156	156	156	156	156
Alleys - Paved (Miles)	36	36	36	36	37	37	37	37	36	36
Traffic Signals	34	34	34	34	34	36	36	36	36	36
Street Signs	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966
Regulatory & Non-regulatory Signs	9,940	9,929	10,085	10,014	10,034	10,044	10,059	10,096	10,029	10,059
Non-Emergency Vehicles	84	82	82	82	82	87	89	112	103	107
Parks and Recreation										
Park Acres	242	239	239	239	239	244	244	244	244	244
Playgrounds	12	12	13	13	13	13	13	13	13	13
Total Athletic Facilities Maintained	54	54	54	54	54	55	55	55	55	55
Water/Wastewater										
Miles of Water Mains	190	190	189	190	190	189	198	198	198	191
Fire Hydrants	1,364	1,366	1,372	1,373	1,373	1,386	1,386	1,386	1,363	1,363
Sanitary Sewer Lines (Miles)	154	154	154	154	154	154	155	155	155	155
Sanitary Sewer Laterals (Miles)	77	77	77	77	77	77	77	77	77	77

Source: City of Duncanville, Texas Annual Budgets

Duncanville City Council Meeting Minutes
Regular Meeting
Tuesday, March 3, 2020

CALL TO ORDER
A regular meeting of the Duncanville City Council was called to order on Tuesday, March 3, 2020, at 6:01 p.m. in the Council Briefing Room at City Hall with a quorum to wit:

COUNCIL PRESENT: Mayor Barry L. Gordon
Councilmember At-Large Patrick Harvey
Mayor Pro Tem Don McBurnett
Councilmember Monte Anderson
Councilmember Johnette Jameson

COUNCIL ARRIVING AT: Councilmember Joe Veracruz – 6:04 p.m.
Councilmember Mark D. Cooks – 6:09 p.m.

I. WORK SESSION / BRIEFING

I.1. DISCUSS AGENDA ITEMS

Mayor Gordon read the item into record, and City Manager Hugman reviewed each item. Item 4F – FY2020 WorkPlan; Councilmember Jameson voiced her concerns over the WorkPlan and requested to table the item. Council agreed to table the item until a later City Council Regular meeting date.

I.2. BRIEFINGS / PRESENTATIONS

I.2.A. *Update and discussion regarding the Citizen Satisfaction Survey.*
PIO April Reiling discussed the citizen satisfaction survey. The following was discussed; goals and objectives, an overview of the survey, and considerations. Council requested staff proceed with the RFP selection process; Council would like to see a survey that does not require a lot of time or questions in fear of overburdening the citizens that are taking the survey.

Mayor Gordon recessed the Briefing Session at 6:37 p.m. for City Council to convene into Executive Session.

II. EXECUTIVE SESSION
The Executive Session was called into session at 6:39 p.m. and City Attorney Hager read the item into record.

II.1 ***City Council shall convene into closed executive session pursuant to Section 551.071 of the Texas Government Code to seek legal advice from the City Attorney and special legal counsel concerning pending litigation regarding:***
- ***TMLIRP Claim #LB80416 City of Duncanville v. Veronica Williams***

II.2 ***City Council shall convene into closed executive session pursuant to Section 551.072 of the Texas Government Code, Deliberations about Real Property, to deliberate the purchase, exchange, lease, or value of real property, to wit: real properties generally located north of Wheatland Rd., east of Cedar Ridge and west of Cockrell Hill Rd.***

The Council closed the Executive Session at 7:13 p.m.

III. REGULAR SESSION - CONVENE INTO THE COUNCIL CHAMBERS (7:00 P.M.)

The City Council convened into Regular Session in the Council Chambers at 7:20 p.m. with Mayor Gordon presiding.

The Invocation was delivered by Brian Bowman, Church of Jesus Christ of Latter-Day Saints.

The Pledge of Allegiance and Texas Pledge were led by Mayor Gordon.

III.1. REPORTS

III.1.A. *Mayor's Report.*

Mayor Gordon thanked Hastings Elementary for allowing him to read to their 2nd graders.

Mayor Gordon encouraged all citizens to attend:
Coffee with the Mayor
March 18, 2020
Senior Center

III.1.B. *Councilmembers' Reports*

Councilmember Anderson thanked staff for their work on the sign toppers around the city.

At-Large Councilmember Harvey thanked Merrifield Elementary for allowing him and his wife to be apart of their Black History Month Celebration.

Councilmember Veracruz thanked all citizens who joined the Heart of Duncanville 5K race.

Councilmember Cooks encouraged all citizens to shop locally and thanked At-Large Councilmember Harvey for hosting the April Lunch, Laugh, and Learn.

Councilmember Cooks encouraged all citizens to attend:

Bike Around Duncanville
May 2, 2020
9:00 a.m. – 12:00 p.m.
Starting at the Recreation Center

Mayor Pro Tem McBurnett stated the Pantherettes Basketball team will be competing for the State Championship.

III.1.C. *City Manager's Report.*

None.

III.2. PROCLAMATIONS AND PRESENTATIONS

III.2.A. *Recognition of Keep Duncanville Beautiful Spring 2020 Curb Appeal Residential Properties.*

Keep Duncanville Beautiful Timothy Hamilton presented the following properties:

District 1:
Billy & Lucille Weaver
1360 Green Hills Ct.
Duncanville, TX 75137

District 2: Doyle Davis
335 Brookwood Dr.
Duncanville, TX 75116

District 3: Juan & Rosa Macias
618 Madison Ct.
Duncanville, TX 75137

District 4: James & Edna Bolinger
1602 Stratford Ln.
Duncanville, TX 75137

District 5: Jimmy Protivinsky
1110 Oriole Blvd.
Duncanville, TX 75116

III.2.B. ***A Proclamation recognizing Severe Weather Awareness Week, March 1-7, 2020 in the City of Duncanville.***
Mayor Gordon presented the proclamation to Pat Weaver, Best Southwest Community Emergency Response Team (CERT).

III.3. CITIZENS' INPUT

"Pursuant to Section 551.007 of the Texas Gov't Code, any member of the public has the opportunity to address the City Council concerning any matter of public business or any posted agenda item; however, the Act prohibits the City Council from deliberating any issues not on the public agenda and such non-agenda issues may be referred to City staff for research and any future action; all persons addressing are subject to council adopted rules and limitations permitted by law"

To address the Council, please submit a fully-completed request card to the City Secretary prior to the beginning of the Citizens' Input portion of the Council meeting.

Mayor Gordon read the item into record. The following spoke during the Citizens Input Period:

John Rakestraw, 502 Villa Creek Drive – spoke on the citizen satisfaction survey.

Lonnie McKnight, 1426 Heather Run Dr. – spoke on the traffic issues and conditions due to the new development on Danieldale.

City Manager Hugman stated the location Mr. McKnight referred to is the city limits of DeSoto and encouraged Mr. McKnight to attend their City Council meeting and voice his concerns.

III.4. CONSENT AGENDA

Mayor Gordon requested that City Secretary Kristin Downs read the Consent Agenda Items.

III.4.A. ***Consider the Minutes for the February 2, 2020 Joint Meeting with the Park Board, February 18, 2020 City Council Regular Meeting, February 18, 2020 Special City Council Meeting, and the February 26, 2020 Joint Meeting with the Planning and Zoning Commission.***

III.4.B. ***Consider a Resolution authorizing the application for and receipt of a grant from the Texas Division of Emergency Management Hazard Mitigation Grant Program through the Federal Emergency Management Agency in cooperation with the U.S. Department of Homeland Security, funding the acquisition of one emergency generator for the Summit Water Tank Pump Station, with a total grant value of $200,000.00, of which the Federal share awarded will be $150,000.00 with the City of Duncanville contributing a 25% cash match in the amount of $50,000.00.***

III.4.C. ***Consider a Resolution authorizing award of Bid #20-014 to Reytech Services, LLC for Water Utility Improvements to install 1,250 linear feet of 12-inch PVC water main along Link Drive (from West Camp Wisdom Road to Jellison Boulevard), through the City's competitive bid process, in an estimated expenditure amount of $332,783.87.***

III.4.D. ***Consider a Resolution authorizing the renewal of a Microsoft Office 365 subscription from CDW-G, through the National IPA purchasing cooperative contract #2018011-01, for the three year contractually discounted price at $70,539.00 annually with a total three year expenditure of $211,617.00***

III.4.E. ***Consider a Resolution authorizing the exercise of eminent domain by the City Council for properties located at 308 and 232 W. Camp Wisdom Rd., Duncanville, Dallas County Texas providing the necessity for acquisition of title to land and improvements for a Fire Station and other appropriate public purposes.***

III.4.F. ***Consider a Resolution adopting the FY2020 WorkPlan.***
Item was tabled.

Councilmember Mark D. Cooks made a motion to approve the items as stated, Councilmember At-Large Patrick Harvey seconded the motion. The vote was cast 7 for, 0 against. Items passed; Item 4F was tabled to a later date.

III.5. ITEMS FOR INDIVIDUAL CONSIDERATION

III.5.A. *Conduct a Public Hearing (2020-01) and consider an Ordinance to amend the existing General Retail "GR" District zoning to include a Special Use "SUP" Permit for a Day Care Center on Lot 52, Woodland Hills Addition, more commonly known as 1411 S. Cockrell Hill Road, Duncanville.*

Public Works Director Greg Ramey presented the item. The subject property is reflected as part of Opportunity Area 2 on the Future Land Use Map of the Comprehensive Plan and is envisioned as having two primary land use components; high quality interstate/highway commercial development along US 67, and medium or high density residential development, likely standalone but possibly part of a mixed-use development for the remaining infill. The subject property falls within the area most appropriate for commercial or mixed-use developments. The subject property was most recently occupied as a residence which was considered a legal non-conforming use. The residential use was abandoned for over 6 months so it can no longer be used as a residence.

The applicant is seeking approval of a Special Use Permit (SUP) for a day care center to occupy the existing 1,043 s.f. building. Approximately 20-25 children, ages 1 months to 5 years, with curriculum based, age appropriate lesson plans. Hours of operation would be from 6:00am to 6:00pm, Monday through Friday with four (4) licensed employees.

The Zoning Ordinance requires one (1) off-street parking space for every fifteen (15) children, and paved pedestrian loading and unloading area with a circular drive and pass-through lane. The applicant proposes to construct a parking lot with six (6) parking spaces including site circulation at the rear of the property. The applicant is proposing minor renovations to the existing building, primarily interior modifications to meet building, daycare, and fire code requirements. The site must comply with Chapter 16A Sign Guidelines of the Code of Ordinances regarding building and freestanding signage. The site is subject to regulatory provisions of Article XIV-E Landscape Requirements of the Zoning Ordinance. A fifteen (15) foot landscape buffer along S. Cockrell Hill Road with tree plantings, trees planted within the parking area in an island, and shrubs screening the parking from the street. The site is subject to comply with the Tree Preservation Ordinance. The playground area is fenced at the rear of the property.

Properties immediately adjacent to the subject property: north, south and west are zoned within the same General Retail "GR" District. Properties to the south and west are undeveloped and the property to the north is developed with a single-family home. Properties to the east, across S. Cockrell Hill, are zoned Planned Development District and developed with single family homes (Willow Run Subdivision). Properties further north are zoned General Retail and remain mostly undeveloped, except for a vacant event center at 1331 S. Cockrell Hill and a restaurant at the intersection of S. Cockrell Hill and Highway 67.

The subject property is currently zoned General Retail "GR" and can be developed with any permitted use in the General Retail District. Converting the use of the building from residential to non-residential aligns more closely with the intended land uses envisioned for the area. Ideally, the property would redevelop with a retail or mixed-use development through the assemblage of multiple parcels. As an infill lot, there are some limitations to future redevelopment within the existing floodplain/floodway on the property.

Fourteen (14) notices were sent out for this public hearing. No responses have been received.

The Planning and Zoning commission, by vote of 3-2, recommended approval of an ordinance to amend existing district zoning to include a

Specific Use Permit "SUP" to allow a Day Care Center with the following conditions:

1. Property shall be developed in accordance with the site plan and be incorporated into the ordinance.
2. Property shall meet all city, state, and federal regulations for building, and fire codes, and accessibility.
3. Civil plans shall be designed and submitted by a licensed engineer and approved by the City Engineer per the City of Duncanville standards.
4. A fire sprinkler system is required to be installed in the building per the Fire Code.
5. No time limits.

The applicants Clayton and Lemesa Logan stated operational hours would be from 6:00 a.m. – 6:00 p.m. with 20-25 children year-round. They currently have another Day Care Center that has been in operation for 35 plus years.

Mayor Gordon opened the Public Hearing.

<u>In Support:</u>

Erma Griffin
Dana Waters
Meomi Butler
Frank Jackson
Eboni Womack

Leroy Griffin, 804 Newport Way, DeSoto – spoke on his Mr. and Mrs. Logan characters and stated the Day Care Center would be a great asset to the City.

Creshunda Moore – spoke on current Day Care Center and how valuable it was to her and her family.

<u>In Opposition:</u>

No one spoke.

Councilmember Mark D. Cooks made a motion to close the Public Hearing, Mayor Pro Tem Don McBurnett seconded the motion. The vote was cast 7 for, 0 against. Public Hearing was closed at 8:07 p.m.

Councilmember Jameson questioned why the Planning and Zoning Commission voted 3 in favor and 2 in opposition. Public Works Director stated President Zylka did not vote in favor because he felt it was not in accordance with the Comprehensive Plan.

Councilmember Mark D. Cooks made a motion to approve the item as stated, Councilmember Monte Anderson seconded the motion. The vote was cast 3 for, 4 against (Councilmember At-Large Patrick Harvey, Councilmember Joe Veracruz, Mayor Pro Tem Don McBurnett, and Councilmember Johnette Jameson). Item failed.

III.5.B. ***Conduct a Public Hearing (2020-02) and consider an Ordinance to revoke a Special Use Permit for an assisted living facility (Ordinance No. 2253) and retain the existing Single-Family Residential District "R-1.8" zoning, on Lot 1B, Block L, Irwin Keasler Development Red Bird Unit 1, more commonly known as 1119 Dula Circle.***

Public Works Director Greg Ramey presented the item. The applicant, which is still the current property owner, never occupied the space as an assisted living facility. Per the City Attorney, the SUP should be revoked in order to remove the SUP zoning designation from the property. The property has a base zoning of "R-1.8" Single Family Residential District. This zoning would remain in place and only uses permitted within the "R-1.8" Single Family Residential District shall be allowed. The "SUP" overlay (Ordinance No. 2253) for the assisted living facility use would be removed from the zoning map if approved by the City Council.

Twenty-three (23) notices were sent out for this public hearing. Three responses in favor and one opposition has been received.

Planning & Zoning Commission recommends approval of revocation of a Special Use Permit for an assisted living facility (Ordinance No. 2253) and retaining the existing Single-Family Residential District “R-1.8” zoning, on Lot 1B, Block L, Irwin Keasler Development Red Bird Unit 1, more commonly known as 1119 Dula Circle, in the City of Duncanville, Dallas County, Texas.

Stan Smith, 344 Fouts Ave, represented the applicant and stated the home was a residential care home and encouraged Council to remove the SUP.

Mayor Gordon opend the Public Hearing at 8:17 p.m.

In Support:

No one spoke.

In Opposition:

No one spoke.

Councilmember Johnette Jameson made a motion to close the Public Hearing, Councilmember At-Large Patrick Harvey seconded the motion. The vote was cast 7 for, 0 against. The Public Hearing was closed at 8:18 p.m.

Councilmember Jameson said that she supports revocation of the SUP; the property has caused a lot of problems over the years.

Councilmember Johnette Jameson made a motion to approve the item as stated, Councilmember At-Large Patrick Harvey seconded the motion. The vote was cast 7 for, 0 against. Item passed.

III.5.C. ***Take any necessary action as a result of the Executive Session.***
No action taken.

III.6. STAFF AND BOARD REPORTS

III.6.A. ***Receive the FY20 First Quarter Investment Report as of December 31, 2019.***
Finance Director Richard Summerlin presented the item.

	Book Value		Market Value
Investments at 09/30/2019	$ 61,278,391		$ 61,278,391
Investment Purchases	18,442,785		18,442,785
Investment Maturities	13,000,000		13,000,000
Investments at 12/31/2019	$ 66,721,176		$ 66,721,176

III.6.B. ***Receive the Monthly Financial Report as of January 31, 2020.***
Finance Director Richard Summerlin presented the item. January 2020 is the fourth month in fiscal year 2020. Benchmark revenues and expenditures are 33% of budget. The General Fund ending unreserved fund balance is $18.8 million, 212 days of operations based on the FY2020 adopted budget or 137 days ($12.1 million) in excess of the benchmark 75-day reserve. Property taxes are at 83.5% of the budget. Overall, General Fund revenues are at 54.9% of budget while operating expenditures are at 27.0% of budget. The Utility Fund ending unreserved fund balance is $2.9 million, 55 days of operations based on the adopted budget. Utility and Solid Waste revenues have one month delay due to the billing process; three months of revenue is reflected. The Sanitation Fund has an ending fund balance of $700 thousand; approximately 63 days of operation.

III.6.C. ***Receive the Economic Development Annual Report.***
The Economic Development Department Quarterly Report was presented before the Economic Development Annual Report.

III.6.D. ***Receive Economic Development Department Quarterly Report.***
Economic Development Director Jessica James presented the item. The following discussion took place; FY20 WorkPlan items, business retention and expansion efforts, market update and highlights, and additional activities.

III.6.C. ***Receive the Economic Development Annual Report.***
Economic Development Director Jessica James presented the item. The following discussion took place; economic development recap, community development recap, status of existing Type B projects, DCEDC meeting highlights, and DCEDC activities.

IV. **<u>ADJOURNMENT</u>**

The meeting was adjourned at 8:51 p.m.

APPROVED:

MAYOR

ATTEST:

CITY SECRETARY

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Consider a Resolution that finds a Bona Fide Emergency and authorizing and approving the award of a contract for Emergency Repairs and Security Upgrades to the median lighting along Interstate Highway 20 from Cedar Ridge Drive to Cockrell Hill Road, including lighting under and on top of the Camp Wisdom Road Bridge, within the City of Duncanville to Siemens Mobility, Inc., for the unit prices shown, with an estimated expenditure amount of $145,747.00

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

- **2. Create high quality neighborhoods and parks**
  - **Goal 2: Maximize city and community resources to improve quality of life in a sustainable manner.**

STAFF RESPONSIBLE:
Bryan G. Ramey II, P.E., Director of Public Works
Sheila Baker, MPA, CPM, Purchasing Manager

BACKGROUND/HISTORY:
In 2005, the City of Duncanville and the Texas Department of Transportation (TxDOT) entered into a blanket Agreement for Construction, Maintenance and Operation of Continuous Highway Lighting Systems with a Municipality (Freeways or Expressways). In this agreement, TXDOT constructed the lighting and the City agreed to operate and maintain the lighting.

In late January 2020, the City discovered both circuits of continuous lighting along Interstate Highway 20 (IH-20) were vandalized; the wiring was stolen and equipment damaged. Staff requests emergency funding to repair the lighting to illuminate IH-20 within the City limits. The proposed cost includes the emergency repair of median lighting along IH-20 from Cedar Ridge Drive to Cockrell Hill Road and under and on top of the bridge at East Camp Wisdom Road ($82,356.00), security upgrades to the pull boxes and ground boxes ($41,591.00), as well as costs associated with closing lanes to facilitate the repairs ($20,800.00).

Security upgrades include repairs to the concrete barrier pull boxes and removal and replacement of all existing ground boxes and lids with reinforced ground boxes and lids designed to prevent break-ins.

POLICY EXPLANATION:
Siemens provided a proposal to repair both circuits on an emergency basis and upgrade the security of the pull boxes and ground boxes that requires sole source acquisition justification. Siemens already performs signal maintenance construction and repair activities within in the City. City Council

approval is required to authorize funds for emergency use as well as for authorization for expenditures above $50,000.00.

The procurement is necessary to replace the lighting in the area. The lights help to provide a safe environment for the City of Duncanville residents and the traveling public along this corridor. The procurement is necessary because of unforeseen damage to public property and equipment due to theft.

FUNDING SOURCE:
Funding exists in the General Fund Reserve for this emergency expenditure.

RECOMMENDATION:
Staff recommends approval of a Resolution that finds a Bona Fides Emergency and authorizing and approving the award of a contract for Emergency Repairs and Security Upgrades to the median lighting along Interstate Highway 20 from Cedar Ridge Drive to Cockrell Hill Road, including lighting under and on top of the Camp Wisdom Road Bridge, within the City of Duncanville to Siemens Mobility, Inc., for the unit prices shown, with an estimated expenditure amount of $145,747.00

ATTACHMENTS:
Attachment 1 - Project Location Map
Attachment 2 - Lighting Agreement with TxDOT
Attachment 3 - SAMS Siemens 2020
Attachment 4 - Resolution No. 2020-023 - IH-20 Emergency Median Lighting with Exhibits

ATTACHMENT 1 - PROJECT LOCATION MAP

Duncanville City of Champions

IH-20 Continuous Lighting

North

Agenda Item #4.B.

Original given to City Secretary 01-10-06

ATTACHMENT 2 - LIGHTING AGREEMENT WITH TxDOT

STATE OF TEXAS §

COUNTY OF TRAVIS §

FILE COPY

AGREEMENT FOR CONSTRUCTION, MAINTENANCE AND OPERATION OF CONTINUOUS HIGHWAY LIGHTING SYSTEMS WITHIN A MUNICIPALITY (FREEWAYS OR EXPRESSWAYS) (Blanket Agreement)

THIS AGREEMENT, by and between the State of Texas, hereinafter referred to as the "State," party of the first part, acting by and through the Texas Department of Transportation, and the City of Duncanville, Dallas County, Texas, acting by and through its duly authorized officers under a ordinance or resolution passed the 1st day of November, 20 05, hereinafter called the "City," party of the second part, is made to become effective when fully executed by both parties.

WITNESSETH

WHEREAS, the City has requested the State to contribute financial aid in the construction, maintenance, and operation of continuous highway lighting systems on freeways or expressways inside the City limits which is in accordance with 43 Texas Administrative Code, Section 25.11. Within the City, said lighting system hereinafter referred to as the "lighting system" is to consist of continuous lighting to be built in sections as financed and designated by the Texas Transportation Commission; and

WHEREAS, the Executive Director, acting for and in behalf of the Texas Transportation Commission, has made it known to the City that the State will construct said highway lighting system, conditioned that the City, as provided in 43 Texas Administrative Code, Section 25.11 and Transportation Code, §221.002, will maintain and operate said lighting system.

NOW THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties hereto to be by them respectively kept and performed, as hereinafter set forth, it is agreed as follows:

AGREEMENT

Article 1. CONSTRUCTION RESPONSIBILITIES

A. The State will prepare or provide for the plans and specifications, advertise for bids, let the construction contract, or otherwise provide for the construction, and will supervise construction, reconstruction or betterment work as required by said plans and specifications. As this lighting system project is developed to construction stage, either as a unit or in increments, the State will submit plans and specifications of the proposed work to the City and will secure the City's consent to construct the lighting system prior to awarding the contract; said City consent being signified by the signatures of duly authorized City officers in the spaces provided on the title sheet of the plans containing the following notation.

"Attachment No. _________ to special AGREEMENT FOR CONSTRUCTION,

ATTACHMENT 2 - LIGHTING AGREEMENT WITH TxDOT

MAINTENANCE, AND OPERATION OF CONTINUOUS HIGHWAY LIGHTING SYSTEMS WITHIN A MUNICIPALITY (FREEWAYS OR EXPRESSWAYS) (Blanket Agreement) dated ____________________________.

The City-State construction, maintenance, and operation responsibilities shall be heretofore agreed to, accepted and specified in the Agreement to which these plans are made a part."

B. All costs of constructing the lighting system will be borne by the State, and the lighting system will remain the property of the State.

Article 2. MAINTENANCE AND OPERATION RESPONSIBILITIES

A. The City hereby agrees to furnish at its expense the electrical energy required for proper operation of the lighting system, such electrical energy to be provided at points on the illumination system as designated by the State. The City further agrees to maintain and operate the lighting system in an efficient and sightly condition, including the furnishing of all equipment and labor and making any replacements which may become necessary, without cost to the State.

B. The City shall assume maintenance and operation on a date to correspond with the date construction of the lighting system is completed and accepted by the State. The State will provide written notification to the City of such acceptance. The City hereby agrees to furnish at its expense the electrical energy consumed by the system during the period of trial operation prior to the acceptance by the State. If the lighting system is constructed by sections, this provision shall apply to each such separately constructed section.

C. The City will obtain approval of the Executive Director before making any major changes in the design and/or operation of the lighting system as designed and constructed by the State or before the removal of any part of the installation except for the purpose of replacement where identical or accepted equivalent equipment to that originally installed is used.

Article 3. GENERAL

A. This Agreement shall remain in force for a period of two years from the date that maintenance and operation responsibilities are first assumed by the City and shall be automatically renewed for two-year periods unless modified by mutual agreement by both parties

B. The State will not incur any financial obligation to the City as a result of the Agreement.

C. This Agreement may be terminated sixty (60) days after the filing of a written notice by either party of a desire for cancellation. The State reserves the right to remove the lighting system upon cancellation of the Agreement.

D. If, at any time, the City does not maintain and operate the lighting system in a satisfactory manner, the State reserves the right to either arrange for maintenance at the expense of the City or to remove the lighting system. Should the lighting system be removed due to lack of maintenance, the City hereby agrees to remove the lighting system or reimburse the State for the actual cost of removal. The removed lighting system shall remain the property of the State.

E. Should disputes arise as to the parties' obligations under this Agreement, the State's decision shall be final and binding.

F. All parties shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any court, or administrative bodies or tribunals in any matter affecting the performance of this Agreement.

G. Changes in time frame, character, cost, or obligations authorized herein shall be enacted by written amendment. Any amendment to this Agreement must be executed by both parties within the contract period.

H. This Agreement shall bind, and shall be for the sole and exclusive benefit of the respective parties and their legal successors. The City shall not assign or transfer its interest in this Agreement without written consent of the State.

I. In case any one or more of the provisions contained in this Agreement shall, for any reason, be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

J. This Agreement constitutes the sole and only agreement for lighting at the location described herein of the parties hereto and supersedes any prior understandings or written or oral agreement between the parties respecting within subject matter.

K. The State Auditor may conduct an audit or investigation of any entity receiving funds directly under this contract or indirectly through a subcontract under this contract. Acceptance of funds directly under this contract or indirectly through a subcontract under this contract acts as acceptance of the authority of the State Auditor, under the direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. An entity that is the subject of an audit or investigation must provide the State Auditor with access to any information the State Auditor considers relevant to the investigation or audit.

Article 4. INDEMNIFICATION

The parties acknowledge that neither is an agent, servant, or employee of the other, and, thus, each shall be responsible for its own acts and deeds and for those of its agents or employees during the performance of the work defined in this Agreement. This Agreement and this provision is not intended to and shall not create any cause of action for the benefit of third parties or any person who is not a party to this Agreement.

Article 5. MISCELLANEOUS

This Agreement shall be governed by and construed in accordance with the laws of the State of Texas and exclusive venue for any actions arising hereunder shall be with the appropriate courts of Travis County in which this Agreement is performable. The obligations set forth in Article 4 of this Agreement shall survive the expiration or termination of this Agreement. The signatories to this agreement warrant that each has the authority to enter into this agreement on behalf of the party represented.

[The remainder of this page is left blank intentionally.]

ATTACHMENT 2 - LIGHTING AGREEMENT WITH TxDOT

IN WITNESS WHEREOF, the State and the City have signed duplicate counterparts of the agreement.

THE CITY OF DUNCANVILLE
Executed on behalf of the City by:

By Kent Cagle Date 11/8/05

Typed or Printed Name and Title Kent Cagle
City Manager

THE STATE OF TEXAS
Executed for the Executive Director and approved for the Texas Transportation Commission for the purpose and effect of activating and/or carrying out the orders, established policies or work programs heretofore approved and authorized by the Texas Transportation Commission.

By Will L Hill Date 11/22/05
Dallas District Engineer

ATTACHMENT 3 - SAMS SIEMENS 2020

SAM Search Results
List of records matching your search for :

Search Term : Siemens Mobility, Inc.*
Record Status: Active

ENTITY Siemens Mobility, Inc.			Status: Active
DUNS: 081185334	+4:	CAGE Code: 87S34	DoDAAC:
Expiration Date: 01/22/2021	Has Active Exclusion?: No	Debt Subject to Offset?: No	

Address: One Penn Plaza Ste 1100
City: New York   State/Province: NEW YORK
ZIP Code: 10119-1101   Country: UNITED STATES

RESOLUTION NO. 2020-023

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUNCANVILLE, TEXAS, FINDS A BONA FIDES EMERGENCY AND AUTHORIZING AND APPROVING THE AWARD OF A CONTRACT FOR EMERGENCY REPAIRS AND SECURITY UPGRADES TO THE MEDIAN LIGHTING ALONG INTERSTATE HIGHWAY 20 FROM CEDAR RIDGE DRIVE TO COCKRELL HILL ROAD, INCLUDING LIGHTING UNDER AND ON TOP OF THE CAMP WISDOM ROAD BRIDGE, WITHIN THE CITY OF DUNCANVILLE TO SIEMENS MOBILITY, INC., ATTACHED HERETO AND INCORPORATED HEREIN AS EXHIBIT "A", FOR THE UNIT PRICES SHOWN, WITH AN ESTIMATED EXPENDITURE AMOUNT OF $145,747.00; AUTHORIZING THE CITY MANAGER TO EXECUTE ALL PAPERWORK AND NECESSARY DOCUMENTS; AND, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Duncanville experienced vandalism of both circuits of its continuous median lighting along Interstate Highway 20 (IH-20) that includes lighting under and on top of the Camp Wisdom Road bridge in January 2020; and

WHEREAS, the City of Duncanville obtained proposals from Siemens Mobility, Inc., for an emergency security upgrades and repair of said circuits; and

WHEREAS, the City of Duncanville desires to contract with Siemens Mobility, Inc., for said security upgrades and repair of said circuits; and

WHEREAS, the above security upgrades and repairs are exempt from competitive bidding in accordance with the Texas Local Government Code Section 252.022 (a) (2) a procurement necessary to preserve or protect the public health or safety of the municipality's residents and (3) a procurement necessary because of unforeseen damage to public machinery, equipment, or other property.

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

SECTION 1. The City Council hereby finds that a bona fide emergency is present, and authorizes and approves an emergency expenditure for repairs and security upgrades to the IH-20 median lighting from Cedar Ridge Drive to Cockrell Hill Road, including lighting under and on top of the Camp Wisdom Road bridge, within the City of Duncanville due to theft of materials and damage to equipment in the estimated amount of $145,747.00 to Siemens Mobility, Inc., for the unit prices shown, attached hereto and incorporated herein as Exhibit "A".

SECTION 2. That the City Council of the City of Duncanville hereby authorizes the City Manager to execute the necessary documents to conform to this Resolution as appropriate.

SECTION 3. That this Resolution shall take effect immediately from and after its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Duncanville, Texas, on the 17th day of March, 2020.

APPROVED:

____

Barry L. Gordon, Mayor

ATTEST:

____

Kristin Downs, City Secretary

APPROVED AS TO FORM:

____

Robert E. Hager, City Attorney

EXHIBIT "A"

SIEMENS

March 3rd, 2020

John Borchardt
City of Duncanville
330 Shady Trail Drive
Duncanville, TX 75137

Job Name: 2020_06
Location: IH20 Lighting Function and Security Repairs and Upgrade

Dear Mr. Borchardt,

Please see below for our proposal for the requested work as described in the scope below. Please advise if you have any further questions or concerns. Please note that this quote is intended as a Unit Price based contract and quantities are estimates. All charges will be based on actual installed quantities. Lead time for Critical path materials is 2 weeks, not including services which can take 4-6 weeks.

SCOPE:
Replacement of missing wire, services, pipe, conduit and secure ground boxes and handholes along the IH20 Corridor. Replacement of lamps, ballasts and fuses as needed for working system.

Item Description	Unit	Quantity	Unit Price	Line Item Total
INSTALL BREAKAWAY FUSE HOLDER	EA	43	$ 140.00	$ 6,020.00
INSTALL FUSE	EA	86	$ 50.00	$ 4,300.00
INSTALL SPLICE KIT	EA	10	$ 68.00	$ 680.00
REMOVE AND REPLACE TYPE C GROUND BOX LID WITH LOCK	EA	10	$ 953.00	$ 9,530.00
REMOVE AND REPLACE GROUND BOX TYPE C WITH LOCKING LID	EA	4	$ 3,042.00	$ 12,168.00
POLE HAND HOLE COVER'S WITH LOCK	EA	42	$ 102.00	$ 4,284.00
#4 INSULATED	LF	2400	$ 3.00	$ 7,200.00
#4 BARE	LF	1075	$ 3.00	$ 3,225.00
#6 INSULATED	LF	5320	$ 3.50	$ 18,620.00
#6 BARE	LF	2660	$ 3.50	$ 9,310.00
CONCRETE BARRIER PULL BOX REPAIR	EA	43	$ 363.00	$ 15,609.00
SERVICE HANDLE REPAIR	EA	1	$ 247.00	$ 247.00
PULL BOX REPAIR (GROUND)	EA	3	$ 918.00	$ 2,754.00
2 INCH PVC (TRENCH)	EA	100	$ 25.00	$ 2,500.00
FLEX PIPE	LF	64	$ 13.50	$ 864.00
PIPE DIG/REPAIR/CONNECT	EA	1	$ 62.00	$ 62.00
CONDUIT PREP	LF	2300	$ 3.50	$ 8,050.00
SERVICE INSTALLATION WITH 24" FOUNDATON AND NEW WOOD POLE	EA	1	$ 3,765.00	$ 3,765.00
SERVICE INSTALLATION , NO FOUNDATION, ON CONCRETE POLE (EXISTING)	EA	1	$ 1,729.00	$ 1,729.00
#8 INSULATED	LF	850	$ 3.00	$ 2,550.00
#8 BARE	LF	850	$ 3.00	$ 2,550.00
FURNISH TY A 240/480 100(NS)SS(E)EX(O) ELECTRICAL SERVICE	EA	2	$ 2,265.00	$ 4,530.00
INSTALL BALLAST	EA	25	$ 176.00	$ 4,400.00
INSTALL LAMP	EA	25	$ -	$ -
			Total	**$ 124,947.00**

Siemens Mobility Inc

16518 Aldine Westfield Road Tel.: +1-281-443-9900
Houston, TX 77032
USA

SIEMENS

EXHIBIT "A"

Infrastructure & Cities

NOTES:
SERVICE DETAILS: TY A 240/480 100(NS)SS(E)EX(O) ELECTRICAL SERVICE PANEL WITH 100A/2P MAIN BREAKER, 100A/2P LIGHTING CONTACTOR, ENCLOSED PHOTOCELL, H-O-A SWITCH, POWER DISTRIBUTION BLOCKS, 15A/1P CONTROL BREAKER, 3- 2P BRANCH BREAKERS AND PADLOCKS

FORCE ACCOUNT ITEMS:

- HIGHWAY LANE CLOSURE; EST Cost Per Each: $1850.00, EST QTY: 8
- ELECTRICAL TRANSOCKETS (ONCOR) IF REQUIRED: QTY 2, Cost ranges from $1600-$3000

FORCE ACCOUNT ITEMS WILL BE BILLED AT COST +5%

This offer shall expire 90 days from the date hereof and may be withdrawn by us at any time prior thereto with or without notice. This offer supersedes any prior offers, commitment or orders, contains all terms, conditions and warranties and when accepted, constitutes the entire contract between the parties. The resulting contract shall not be modified except by formal written amendment. This offer shall be accepted by delivery to us of a copy of this offer duly signed by you in the space provided.

The foregoing offer is hereby accepted this _______ day of __________, 2020.

City of Duncanville

By: ______________________
Title: ____________________

Siemens ITS

Michelle Flynn
Service Account Manager

Siemens Industry, Inc.
Infrastructure & Cities
Mobility and Logistics
Road and City Mobility
Intelligent Transporation Solutions

16560 Air Center Blvd.
Houston, TX 77032
USA

Tel.: +1-281-443-9900
Fax: +1-281-443-9901
www.usa.siemens.com

EXHIBIT "B"

Duncanville
City of Champions

JUSTIFICATION FOR SOLE SOURCE ACQUISITION

This completed form must be included with each requisition submitted that constitutes a sole source acquisition of goods or services valued at a total purchase amount of $3,000.00 regardless of purpose or fund source.

Requisition/Contract No. ____________

Name of Vendor: Siemens

Product Requested: Repair of Illumination lights on Interstate 20

Exemption Number Claimed: 3,2

On the following page you will find a list of exemptions from the statutory municipal purchasing requirements provided under Texas law. From this list, please indicate the applicable exemption number you are claiming for this purchase.

Justification:

Answer one or more of the following questions regarding Unique Features, Special Needs, or Other Sources as applicable to justify your reason for choosing the exemption number above.

Unique Features – Specify the unique features or characteristics of the goods or services that are requested:

This procurement is necessary to replace the lighting in the area. The lights help to provide a safe enviroment for the City of Duncanville residents .

Special Needs – Briefly explain why the unique specifications restrict the requisition to one manufacturer or providers:

Siemens Mobility is currently the City's Contracted Repair and Maintenance Contractor for Street Lights, andTraffic Lights

Other Sources – State the reason or reasons why competing products are not satisfactory, e.g., a justification for the proprietary (sole source) acquisition:

This procurement is necessary because of unforseen damage to public property and equipment due to theft.

Please note that "sole source" letters from the vendor are not accepted in lieu of completing this form.

I certify that the above statements are true and correct, to the best of my knowledge. I also certify that neither I, nor my family members, will gain or receive any additional benefit because I have recommended that this acquisition be obtained solely from a designated vendor or contractor.

Submitted by: [signature] John Birdwell 3-6-20

Signature of Individual Requesting | Print Name | Date

Department: ______________________

Manager/Director Approval: Bryan G. Ramey II BRYAN G. RAMEY II 03/06/2020

Signature | Print Name | Date

Purchasing Manager Approval: [signature] Sheila Baker 3-6-2020

Signature | Print Name | Date

rev October 18, 2018

EXHIBIT "B"

Statutory Reference: Texas Local Government Code

Sec. 252.022. GENERAL EXEMPTIONS. (a) This chapter does not apply to an expenditure for:

(1) a procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;

(2) a procurement necessary to preserve or protect the public health or safety of the municipality's residents;

(3) a procurement necessary because of unforeseen damage to public machinery, equipment, or other property;

(4) a procurement for personal, professional, or planning services;

(5) a procurement for work that is performed and paid for by the day as the work progresses;

(6) a purchase of land or a right-of-way;

(7) a procurement of items that are available from only one source, including:

(A) items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;

(B) films, manuscripts, or books;

(C) gas, water, and other utility services;

(D) captive replacement parts or components for equipment;

(E) books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and

(F) management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;

(8) a purchase of rare books, papers, and other library materials for a public library;

(9) paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;

(10) a public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;

(11) a payment under a contract by which a developer participates in the construction of a public improvement as provided by Subchapter C, Chapter 212;

(12) personal property sold:

(A) at an auction by a state licensed auctioneer;

(B) at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;

(C) by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or

(D) under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

(13) services performed by blind or severely disabled persons;

(14) goods purchased by a municipality for subsequent retail sale by the municipality;

(15) electricity; or

(16) advertising, other than legal notices.

rev October 16, 2018

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Consider a Resolution ordering a cancellation of the Joint Election on May 2, 2020, and declaring the election of unopposed candidates for Mayor and Councilmember from District 4 of the City Council of the City of Duncanville, Texas for a two year term.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

STAFF RESPONSIBLE:
Kristin Downs, City Secretary

BACKGROUND/HISTORY:
At the February 4, 2020 City Council meeting, by Resolution 2020-009, the City Council called for an election to be held on Saturday, May 2, 2020. The agreement is with Dallas County and other jurisdictions to hold the election as a Joint Election in accordance with Chapter 271 of the Texas Election Code. The contract agreement provides for the Dallas County Elections Administrator to perform and/or supervise the performance of any or all of the corresponding duties and functions on behalf of the City of Duncanville and other jurisdictions.

POLICY EXPLANATION:
An At-Large race (Mayor) is running unopposed along with District 4, the City Secretary has the option to cancel those races and only have an election for District 2. In order to cancel the Mayor and District 4 portion of the Election the City Secretary will need to provide a Certification of Unopposed Candidates and Resolution to the Dallas County Elections Department.

Dallas County Elections stated if the City Secretary submitted the Certification of Unopposed Candidates on March 6, 2020 she could submit the Resolution to the Elections Department after it was approved at the March 17, 2020 Regular City Council meeting.

The following candidates are running unopposed:

- Mayor, Barry L. Gordon
- Councilmember District 4, Mark D. Cooks

FUNDING SOURCE:
N/A

RECOMMENDATION:
Staff recommends approval of a Resolution ordering a cancellation of the Joint Election on May 2, 2020, and declaring the election of unopposed candidates for Mayor and Councilmember from District 4 of the City Council of the City of Duncanville, Texas for a two year term.

ATTACHMENTS:
Attachment 1 - Resolution No. - 2020-025 - Cancellation of Mayor and District 4 - May 2nd Election

RESOLUTION NO. 2020-025

A RESOLUTION OF THE CITY OF DUNCANVILLE, TEXAS, ORDERING CANCELLATION OF THE JOINT ELECTION ON MAY 2, 2020, AND DECLARING THE ELECTION OF UNOPPOSED CANDIDATES FOR MAYOR AND COUNCILMEMBER FROM DISTRICT 4 OF THE CITY COUNCIL OF THE CITY OF DUNCANVILLE, TEXAS FOR A TWO YEAR TERM; PROVIDING FOR THE ISSUANCE OF THE CERTIFICATES OF ELECTIONS; PROVIDING FOR THE POSTING OF THIS RESOLTUION AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, by Resolution No. 2020-009, the City Council called for a Joint Election to be held on May 2, 2020, to elect Mayor and Councilmember from District 4; and,

WHEREAS, the time for filing as a candidate for the May 2, 2020, Joint Election has passed and there were not any contested races for Mayor and Councilmember from District 4; and,

WHEREAS, Subchapter C, Election of Unopposed Candidate of the Election Code provides that a municipality may cancel an election for council members if each candidate whose name is to appear on the ballot is unopposed and no proposition or special election has been called to appear; and,

WHEREAS, as required by law, the City Secretary has delivered a written certification to the City Council certifying that the candidates for election for Mayor and Councilmember 4 are unopposed; and, been delivered to the City Council; and,

WHEREAS, that in accordance with the Texas Election Code, City Council desires to cancel such election and declare the unopposed candidates elected to office.

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

SECTION 1. That the general election called for May 2, 2020, to elect Mayor and Councilmember for District 4 is cancelled.

SECTION 2. That the following unopposed candidates have been certified as unopposed and are declared elected:

NAME OF CANDIDATE	OFFICE SOUGHT	TERM
Barry L. Gordon	Mayor	Full – 2-year
Mark D. Cooks	Councilmember District 4	Full – 2-year

SECTION 3. That a copy of this Resolution will be posted on Election Day at each polling place that would have been used in the election, as required by the Election Code.

SECTION 4. That a certification of election will be issued to each candidate in the same manner and at the same time as provided for a candidate elected at the election, as required by the Election Code.

SECTION 5. This resolution and order shall be effective from and after the date of its enactment as provided by law.

DULY RESOLVED AND ADOPTED by the City Council of the City of Duncanville, Texas, on the 17th day of March, 2020.

APPROVED:

____

Barry L. Gordon, Mayor

ATTEST:

____

Kristin Downs, City Secretary

APPROVED AS TO FORM:

____

Robert E. Hager, City Attorney

AW12-1
Prescribed by Secretary of State
Section 2.051 – 2.053, Texas Election Code
2/14

CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER POLITICAL SUBDIVISIONS (NOT COUNTY)
CERTIFICACIÓN DE CANDIDATOS ÚNICOS PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)

To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 2, 2020 Joint Election

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el May 2, 2020 Joint Election

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s) ***Cargo(s)***	**Candidate(s)** ***Candidato(s)***
Mayor	Barry L. Gordon
Councilmember District 4	Mark D. Cooks

Signature ***(Firma)***

Kristin Downs
Printed name ***(Nombre en letra de molde)***

City Secretary
Title ***(Puesto)***

March 6, 2020
Date of signing ***(Fecha de firma)***

CITY OF DUNCANVILLE TEXAS
(Seal) ***(sello)***

See reverse side for instructions
(Instrucciones en el reverso)

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Consider a Resolution authorizing the second amendment to the contract with Tyler Technologies, Inc. through Sourcewell formerly known as National Joint Powers Alliance Contract #110515-TTI to include the purchase of additional software to be integrated with the City ERP system in an amount not to exceed $139,415.00.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

- **5. Grow Duncanville (Culture, Sports, Technology)**
  - **Goal 2: Maximize city and community resources to improve quality of life in a sustainable manner.**

STAFF RESPONSIBLE:
Paul Frederiksen, AICP, Assistant City Manager
Richard Summerlin, Director of Finance
Tracy R. Beekman, Information Technology Manager
Sheila Baker, Purchasing Manager

BACKGROUND/HISTORY:
On January 16, 2018 the City Council approved Tyler Technologies (Tyler), an Electronic Resources Planning (ERP) software, to replace the suite of software previously used by the Finance and Human Resources Departments and then again on June 18, 2019 to replace various different software(s) in Public Works departments. The addition of the Utility Billing Customer Information Suite (UBCIS) of Tyler ERP, the fourth phase of our implementation to our ERP system, will allow for the flow of real-time information and assist the City in making data-driven decisions and managing performance in a timelier manner. Addition of the UBCIS module for the ERP system is the precursor to the larger project of adding Advanced Metering Infrastructure (AMI) devices throughout the City. This purchase was initially presented to Council during the FY 2020 Budget preparation cycle, and was approved as a Utility Fund Reserve for AMI. Phase One of the financial system implementation went live on October 15, 2018 and the Human Capital Management System implementation went live on June 1, 2019. Phase Two of the Public Works implementation is currently under way.

The Utility Billing Department currently uses a legacy software (Hansen CIS) for billing, customer information, work orders, move ins/outs, tracking of meters, and service order requests; however, there are many shortfalls with Hansen CIS. Implemented in 1997, Hansen CIS lacks critical reporting and community development tools that are included with the purchase of Tyler software. Moving to Tyler software will also reduce overall cost of supporting the Hansen product. As with our old financial system, Hansen CIS is run using Oracle software that is expensive to purchase and maintain. Database administration is difficult and the City utilizes a third party to maintain this specialized system that will no longer be necessary with a move to Tyler software.

POLICY EXPLANATION:
Tyler UB CIS, a part of Munis, software is available through Sourcewell formerly known as National Joint Powers Alliance purchasing cooperative contract #110515-TTI with Tyler Technologies, Inc. of Yarmouth, Maine. Tyler Technologies has prepared a proposal for the software and implementation services in an amount not to exceed $139,415.00. Funding is available in the Utility Fund Reserve for AMI. This authorization request is in compliance with Texas purchasing statutes. The attached SAM search results verifies that Tyler Technologies is also registered with the Federal Government.

FUNDING SOURCE:
Utility Fund Reserve for AMI

RECOMMENDATION:
Staff recommends approval of a Resolution authorizing the second amendment to the contract with Tyler Technologies, Inc. through the National Joint Powers Alliance Contract #110515-TTI to include the purchase of additional software to be integrated with the City ERP system in an amount not to exceed $139,415.00.

ATTACHMENTS:
Attachment 1 - Sams - Tyler Technology 2020
Resolution No. - 2020-024 - Amendment to Tyler Tech Agreement to add UBCIS (Munis) - Pdf

SAM Search Results
List of records matching your search for :

Search Term : Tyler Technologies, Inc.*
Record Status: Active

ENTITY Tyler Technologies, Inc.			Status: Active
DUNS: 041089293	+4:	CAGE Code: 5DK54	DoDAAC:
Expiration Date: 10/17/2020	Has Active Exclusion?: No	Debt Subject to Offset?: No	
Address: 5101 Tennyson Pkwy			
City: Plano		State/Province: TEXAS	
ZIP Code: 75024-3525		Country: UNITED STATES	

RESOLUTION NO. 2020-024

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUNCANVILLE, TEXAS, AUTHORIZING THE SECOND AMENDMENT TO THE CONTRACT WITH TYLER TECHNOLOGIES, INC THROUGH SOURCEWELL FORMERLY KNOWN AS NATIONAL JOINT POWERS ALLIANCE CONTRACT #110515-TTI TO INCLUDE THE PURCHASE OF ADDITIONAL SOFTWARE TO BE INTEGRATED WITH THE CITY ERP SYSTEM IN AN AMOUNT NOT TO EXCEED $139,415.00; AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO NEGOTIATE AND EXECUTE THE NECESSARY DOCUMENTS AND/OR PAYMENTS; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council approved the purchase of Tyler Technologies, Inc. Electronic Resources Planning (ERP) software for the Finance and Human Resources departments on January 16, 2018 and multiple Public Works departments on June 18, 2019; and

WHEREAS, the City Council desires to purchase additional Tyler Technologies, Inc. software to replace the City's current Utility Billing software, as a part of the larger plan to implement Advanced Metering Infrastructure (AMI), to integrate with said ERP system, and

WHEREAS, the City of Duncanville has $139,425.00 available in the Utility Fund Reserve for AMI to fund the additional ERP software; and

WHEREAS, the City of Duncanville City Council desires to use these funds for the purchase of additional Tyler Technologies, Inc. ERP software.

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

SECTION 1. The City Council of the City of Duncanville, Texas, hereby authorizes and approves the second (2nd) amendment to the contract with Tyler Technologies, Inc., through Sourcewell formerly known as National Joints Power Alliance contract #110515-TTI, in an amount not to exceed $139,425.00, as provided in the attached Exhibit "A", which is attached hereto and incorporated herein, for the licensing and implementation of additional ERP software.

SECTION 2. The City Council of the City of Duncanville, Texas, hereby authorizes the City Manager or his designee to negotiate and execute the necessary documents and/or purchase order.

SECTION 3. This resolution shall become effective immediately upon its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Duncanville, Texas, on the 17th day of March, 2020.

APPROVED:

____

Barry L. Gordon, Mayor

ATTEST:

____

Kristin Downs, City Secretary

APPROVED AS TO FORM:

____

Robert E. Hager, City Attorney

EXHIBIT A

tyler technologies

SECOND AMENDMENT

This Second Amendment ("Amendment") is made this _____ day of _____________, 2020 by and between Tyler Technologies, Inc. with offices at One Tyler Drive, Yarmouth, Maine 04096 ("Tyler") and the City of Duncanville, Texas with offices at 203 E. Wheatland Road, Duncanville, Texas 75116 ("Client").

WHEREAS, Tyler and the Client are parties to an agreement dated January 17, 2018 ("Agreement"); and

WHEREAS, the Agreement has been previously amended and Tyler and Client now wish to make an additional amendment to the terms of the Agreement as provided herein;

NOW THEREFORE, in consideration of the mutual promises hereinafter contained, Tyler and the Client agree to amend the Agreement by providing this Second Amendment as follows:

1. **Adding Licensed Software**. The items set forth in the sales quotation attached as Exhibit 1 to this Amendment are hereby added to Exhibit A of the Agreement as of the execution date of this Amendment. Payment of fees and costs for such items shall conform to the following terms:

    a. License Fees. License fees will be invoiced when Tyler makes the software added to the Agreement pursuant to this Amendment available for download (for the purpose of this Amendment, the "Available Download Date").

    b. Maintenance Fees. Year 1 annual maintenance and support fees, prorated for a time period commencing on the Available Download Date and ending at the same time as the end of the then-current annual maintenance term for the Tyler Software already licensed under the Agreement, are due on the Available Download Date. Subsequent annual maintenance fees will be invoiced in accord with the Agreement.

    c. Services Fees & Expenses. Services added to the Agreement pursuant to this Amendment shall be invoiced as follows:

        i. Implementation and Other Professional Services. Implementation and other professional services (including training) are billed and invoiced as delivered, at the rates set forth in Exhibit 1.

        ii. Conversions. Fixed-fee conversions are invoiced 50% upon the initial delivery of the converted data, by conversion option, and 50% upon Client acceptance to load the converted data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, we will bill you the actual services delivered on a time and materials basis.

        iii. Other Fixed Price Services. Except as otherwise provided, other fixed price services are invoiced upon complete delivery of the service.

    d. Hardware Fees. Fees for Hardware are due on delivery of the respective Hardware.

2. This Amendment shall be governed by and construed in accordance with the terms and conditions of the Agreement except as amended herein.

3. All other terms and conditions of the Agreement shall remain in full force and effect.

EXHIBIT A

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the dates set forth below.

Tyler Technologies, Inc.

By: ________________

Name: Robert Kennedy-Jensen

Title: Director of Contracts

Date: 3/10/2020

City of Duncanville, Texas

By: ________________

Name: ________________

Title: ________________

Date: ________________

EXHIBIT A

Exhibit 1
Investment Summary

The following Investment Summary details the software and services to be delivered by us to you under the Agreement. This Investment Summary is effective as of the Effective Date. Capitalized terms not otherwise defined will have the meaning assigned to such terms in the Agreement.

In the event a comment in the following sales quotation conflicts with a provision of this Amendment, the provision in this Amendment shall control.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

EXHIBIT A

Quoted By:	David Carll
Date:	2/10/2020
Quote Expiration:	6/30/2020
Quote Name:	City of Duncanville-ERP-UBCIS
Quote Number:	2018-54127
Quote Description:	City of Duncanville UBCIS v3 2017 021020

Sales Quotation For
City of Duncanville
PO Box 380280
Duncanville, TX 75138-0280
Phone +1 (972) 780-5038

Tyler Software and Related Services

Description	License	Impl. Hours	Impl. Cost	Data Conversion	Module Total	Year One Maintenance
Revenue:						
Central Property File	$2,200.00	8	$1,400.00	$0.00	$3,600.00	$550.00
Maplink GIS Integration	$8,500.00	8	$1,400.00	$0.00	$9,900.00	$1,530.00
UB Interface	$8,250.00	24	$4,200.00	$0.00	$12,450.00	$1,485.00
Utility Billing CIS	$23,000.00	152	$26,600.00	$23,700.00	$73,300.00	$4,140.00
Productivity:						
Citizen Self Service	$11,000.00	8	$1,400.00	$0.00	$12,400.00	$1,980.00
Sub-Total:	$52,950.00		$35,000.00	$23,700.00	$111,650.00	$9,685.00
Less Discount:	$9,255.00		$0.00	$4,400.00	$13,655.00	$0.00
TOTAL:	$43,695.00	200	$35,000.00	$19,300.00	$97,995.00	$9,685.00

Other Services

Description	Quantity	Unit Price	Unit Discount	Extended Price
Maplink GIS Integration Installation	1	$500.00	$0.00	$500.00
Project Management	20	$175.00	$0.00	$3,500.00
Self-Service Installation Fee - Client Hosted (Existing Customers)	1	$1,500.00	$0.00	$1,500.00
Tyler Forms Library - Utility Billing	1	$4,500.00	$0.00	$4,500.00
Tyler Graphing Agent - Flat Fee	1	$3,500.00	$0.00	$3,500.00

EXHIBIT A

Other Services

Description	Quantity	Unit Price	Unit Discount	Extended Price
TOTAL:				$13,500.00

3rd Party Hardware, Software and Services

Description	Quantity	Unit Price	Unit Discount	Total Price	Unit Maintenance	Unit Maintenance Discount	Total Year One Maintenance
Cash Drawer	3	$260.00	$0.00	$780.00	$0.00	$0.00	$0.00
Hand Held Scanner - Model 1950GSR	3	$450.00	$0.00	$1,350.00	$0.00	$0.00	$0.00
Hand Held Scanner Stand	3	$30.00	$0.00	$90.00	$0.00	$0.00	$0.00
ID Tech MiniMag USB Reader	3	$62.00	$0.00	$186.00	$0.00	$0.00	$0.00
Printer (TM-S9000)	3	$1,623.00	$0.00	$4,869.00	$0.00	$0.00	$0.00
3rd Party Hardware Sub-Total:			*$0.00*	*$7,275.00*			*$0.00*
TOTAL:				**$7,275.00**			**$0.00**

Summary	One Time Fees	Recurring Fees
Total Tyler Software	$43,695.00	$9,685.00
Total Tyler Services	$67,800.00	$0.00
Total 3rd Party Hardware, Software and Services	$7,275.00	$0.00
Summary Total	**$118,770.00**	**$9,685.00**
Contract Total (Excluding Estimated Travel Expenses)	**$128,455.00**	
Estimated Travel Expenses	**$10,960.00**	

EXHIBIT A

Detailed Breakdown of Conversions (Included in Contract Total)

Description	Unit Price	Unit Discount	Extended Price
Utility Billing - Assessments	$1,800.00	$0.00	$1,800.00
Utility Billing - Backflow	$2,000.00	$0.00	$2,000.00
Utility Billing - Balance Forward AR	$5,100.00	$1,100.00	$4,000.00
Utility Billing - Consumption History up to 5 years	$3,000.00	$0.00	$3,000.00
Utility Billing - Service Orders	$3,100.00	$1,100.00	$2,000.00
Utility Billing - Services	$4,100.00	$1,100.00	$3,000.00
Utility Billing - Standard	$4,600.00	$1,100.00	$3,500.00
TOTAL:			**$19,300.00**

EXHIBIT A

Optional Tyler Software & Related Services

Description	License	Impl. Hours	Impl. Cost	Data Conversion	Module Total	Year One Maintenance
Productivity:						
IVR Gateway	$6,000.00	24	$4,200.00	$0.00	$10,200.00	$1,080.00
Sub-Total:	$6,000.00		$4,200.00	$0.00	$10,200.00	$1,080.00
Less Discount:	*$2,000.00*		*$0.00*	*$0.00*	*$2,000.00*	*$0.00*
TOTAL:	$4,000.00	24	$4,200.00	$0.00	$8,200.00	$1,080.00

Unless otherwise indicated in the contract or amendment thereto, pricing for optional items will be held for six (6) months from the Quote date or the Effective Date of the contract, whichever is later.

Customer Approval: ____________ Date: ____________

Print Name: ____________ P.O. #: ____________

All primary values quoted in US Dollars

Tyler Discount Detail

Description	License	License Discount	License Net	Maintenance Basis	Year One Maint Discount	Year One Maint Net
Revenue:						
Central Property File	$2,200.00	$220.00	$1,980.00	$550.00	$0.00	$550.00
Maplink GIS Integration	$8,500.00	$850.00	$7,650.00	$1,530.00	$0.00	$1,530.00
UB Interface	$8,250.00	$825.00	$7,425.00	$1,485.00	$0.00	$1,485.00
Utility Billing CIS	$23,000.00	$2,300.00	$20,700.00	$4,140.00	$0.00	$4,140.00
Productivity:						
Citizen Self Service	$11,000.00	$5,060.00	$5,940.00	$1,980.00	$0.00	$1,980.00
TOTAL:	$52,950.00	$9,255.00	$43,695.00	$9,685.00	$0.00	$9,685.00

Optional Tyler Discount Detail

Description	License	License Discount	License Net	Maintenance Basis	Year One Maint Discount	Year One Maint Net
Productivity:						

EXHIBIT A

Optional Tyler Discount Detail

Description		License	License Discount	License Net	Maintenance Basis	Year One Maint Discount	Year One Maint Net
IVR Gateway		$6,000.00	$2,000.00	$4,000.00	$1,080.00	$0.00	$1,080.00
	Total:	**$6,000.00**	**$2,000.00**	**$4,000.00**	**$1,080.00**	**$0.00**	**$1,080.00**

EXHIBIT A

Comments

Client agrees that items in this sales quotation are, upon Client's signature or approval of same, hereby added to the existing agreement ("Agreement") between the parties and subject to its terms. Additionally, payment for said items, as applicable but subject to any listed assumptions herein, shall conform to the following terms:

- License fees for Tyler and third party software are invoiced upon the earlier of (i) deliver of the license key or (ii) when Tyler makes such software available for download by the Client;
- Fees for hardware are invoiced upon delivery;
- Fees for year one of hardware maintenance are invoiced upon delivery of the hardware;
- Annual Maintenance and Support fees, SaaS fees, Hosting fees, and Subscription fees are first payable when Tyler makes the software available for download by the Client (for Maintenance) or on the first day of the month following the date this quotation was signed (for SaaS, Hosting, and Subscription), and any such fees are prorated to align with the applicable term under the Agreement, with renewals invoiced annually thereafter in accord with the Agreement.
- Fees for services included in this sales quotation shall be invoiced as indicated below.
  - Implementation and other professional services fees shall be invoiced as delivered.
  - Fixed-fee Business Process Consulting services shall be invoiced 50% upon delivery of the Best Practice Recommendations, by module, and 50% upon delivery of custom desktop procedures, by module.
  - Fixed-fee conversions are invoiced 50% upon initial delivery of the converted data, by conversion option, and 50% upon Client acceptance to load the converted data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, Tyler will invoice Client the actual services delivered on a time and materials basis.
  - Except as otherwise provided, other fixed price services are invoiced upon complete delivery of the service. For the avoidance of doubt, where "Project Planning Services" are provided, payment shall be invoiced upon delivery of the Implementation Planning document. Dedicated Project Management services, if any, will be invoiced monthly in arrears, beginning on the first day of the month immediately following initiation of project planning.
  - If Client has purchased any change management services, those services will be invoiced in accordance with the Agreement.
  - Notwithstanding anything to the contrary stated above, the following payment terms shall apply to services fees specifically for migrations: Tyler will invoice Client 50% of any Migration Fees listed above upon Client approval of the product suite migration schedule. The remaining 50%, by line item, will be billed upon the go-live of the applicable product suite. Tyler will invoice Client for any Project Management Fees listed above upon the go-live of the first product suite.
- Expenses associated with onsite services are invoiced as incurred.

Tyler recommends the use of a 128-bit SSL Security Certificate for any Internet Web Applications, such as the Munis Web Client and the MUNIS Self Service applications if hosted by the Client. This certificate is required to encrypt the highly sensitive payroll and financial information as it travels across the public internet. There are various vendors who sell SSL Certificates, with all ranges of prices.

Conversion prices are based on a single occurrence of the database. If additional databases need to be converted, these will need to be quoted.

Tyler's quote contains estimates of the amount of services needed, based on our preliminary understanding of the size and scope of your project. The actual amount of services depends on such factors as your level of involvement in the project and the speed of knowledge transfer.

Unless otherwise noted, prices submitted in the quote do not include travel expenses incurred in accordance with Tyler's then-current Business Travel Policy.

EXHIBIT A

Comments

Tyler's prices do not include applicable local, city or federal sales, use excise, personal property or other similar taxes or duties, which you are responsible for determining and remitting. Installations are completed remotely, but can be done onsite upon request at an additional cost.

In the event Client cancels services less than two (2) weeks in advance, Client is liable to Tyler for (i) all non-refundable expenses incurred by Tyler on Client's behalf; and (ii) daily fees associated with the cancelled services if Tyler is unable to re-assign its personnel.

Implementation hours are scheduled and delivered in four (4) or eight (8) hour increments.

Tyler provides onsite training for a maximum of 12 people per class. In the event that more than 12 users wish to participate in a training class or more than one occurrence of a class is needed, Tyler will either provide additional days at then-current rates for training or Tyler will utilize a Train-the-Trainer approach whereby the client designated attendees of the initial training can thereafter train the remaining users.

Utility billing library includes: 1 Utility bill, 1 assessment, 1 UB receipt, 1 Lien letter, 1 UB delinquent notice, 1 door hanger and 1 final utility bill.

Project Management includes project planning, kickoff meeting, status calls, task monitoring, verification and transition to support.

Tyler's pricing is based on the scope of proposed products and services being obtained from Tyler. Should portions of the scope of products or services be removed by the Client, Tyler reserves the right to adjust prices for the remaining scope accordingly.

Development modifications, interfaces and services, where applicable, shall be invoiced to the client in the following manner: 50% of total upon authorized signature to proceed on program specifications and the remaining 50% of total upon delivery of modifications, interface and services.

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Consider a Resolution adopting the FY2020 WorkPlan.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

- **6. Become a "best-practices" organization**
  - **Goal: N/A**

STAFF RESPONSIBLE:
Paul Frederiksen, Assistant City Manager

BACKGROUND/HISTORY:
The City Council in their continued efforts to maintain an open and transparent government, recognizes the value of long-term planning and the need for clear public policy guidance and direction. Per the City of Duncanville, Rules of Procedure, Section A14, the City Council is required to develop an annual workplan and conduct a midyear review of the annual work plan which has typically been conducted as part of the budget review process.

While reviewing several important policy concerns, the City Council at their annual retreat held September 27-28, 2019 updated their goals (formerly known as capstones) encompassed in the 2019 City Council Retreat - Final Report. Staff has formulated the FY 2020 WorkPlan in order to guide continued efforts and actions, in support of the City Council's long-term planning, while continuing with the recommendations which includes specific goals, objectives, task(s) for the FY 2020 WorkPlan.

City Council adopted at the October 15, 2019 meeting Resolution No. 2019-099 new goals to be carried over to the new workplan. Staff has been working on the 2020 WorkPlan that would align with City Council goals/capstones from the retreat. Key city staff then met on November 18, 2019 for a half-day workshop to brainstorm, develop and discuss key action steps that could be taken to achieve the City Council's new capstones. After also reviewing action items pending from the FY 2019 WorkPlan and incorporating new action items for FY 2020, we have developed a new FY 2020 WorkPlan.

Per request of the City Council, this item was tabled at the March 3, 2020 City Council meeting in order to solicit more feedback and input from City Council. It was also discovered that the document City Council received as part of the agenda packet had a number of typographical errors within the WorkPlan itself. Those have been corrected within the attached FY 2020 WorkPlan.

POLICY EXPLANATION:

The FY 2020 Workplan identifies major workplan items in alignment with the FY 2020 Budget and included some carryover items from the FY 2019 Workplan in order to guide City Staff toward meeting implementation and achievement of the goals of the City Council has set and meet the requirements for a workplan requirement. This aligns fund expenditures with City Council's goals, objectives, priorities and capstones while serving as clear public policy guidance.

Staff recommends that the City Council hereby continues with and re-adopts the following policy Capstones as strategic objectives:

- Goal No. 1 – Emphasize High Quality of Life
- Goal No. 2 – Re-imagine Main Street and City Center Area
- Goal No. 3 – Promote Innovative Ideas for Development and Re-development
- Goal No. 4 – Develop Multi-modal Transportation Strategy
- Goal No. 5 – Advance Marketing Strategy of the City
- Goal No. 6 (Internal) - Become a “best-practices” organization

FUNDING SOURCE:
N/A

RECOMMENDATION:
Staff recommends approval of a Resolution adopting the FY2020 WorkPlan.

ATTACHMENTS:
Attachment 1 - Resolution No. - 2020-015 - Adopting FY2020 WorkPlan

RESOLUTION NO. 2020-015

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUNCANVILLE, TEXAS, ADOPTING THE FY2020 WORKPLAN WHICH IS ATTACHED HERETO AS EXHIBIT 'A'; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council in their continued efforts to maintain an open and transparent government, recognizes the value of long-term planning and the need for clear public policy guidance and direction, and

WHEREAS, the City Council is required to develop an annual workplan and conduct a midyear review of the annual workplan as mandated by the City of Duncanville, Rules of Procedure, Section A-14, and

WHEREAS, the City Council has annually conducted planning and goal setting in order to compliment the alignment of public fund expenditures with their capstone priorities in a logical and predictable manner, and

WHEREAS, the City Council at their annual retreat updated their goals as encompassed in the 2019 City Council Retreat - Final Report adopted by Resolution 2019-099, and

WHEREAS, the City Staff, based on recommendations contained in the 2019 City Council Retreat - Final Report, has formulated the FY2020 WorkPlan in order to guide continued efforts and actions, in support of the City Council's long-term planning, and

WHEREAS, the 2019 City Council Retreat - Final Report includes specific goals to serve as the policy recommendations of the FY2020 WorkPlan.

WHEREAS, this FY2020 Work Plan identifies the major work items, in alignment with the FY2020 Budget in order to guide City Staff to implement and achieve the goals of the City Council, and

WHEREAS, that 2020 WorkPlan and Goals shall serve as the public policy document to compliment the alignment of public fund expenditures with City Council's goals, objectives, priorities and capstones while serving as clear public policy guidance and direction helping shape future growth and governance of the City of Duncanville.

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

SECTION 1. That the City of Duncanville City Council hereby approves the FY2019 Work Plan which includes the City Council's goals, objectives, priorities and

TM94798

capstones, as provided in the attached Exhibit "A" which is attached hereto and incorporated herein.

SECTION 2. This Resolution shall become effective immediately upon its passage.

DULY RESOLVED AND ADOPTED by the City Council of the City of Duncanville, Texas, on the 17th day of March 2020.

APPROVED:

____

Barry L. Gordon, Mayor

ATTEST:

____

Kristin Downs, City Secretary

APPROVED AS TO FORM:

____

Robert E. Hager, City Attorney

EXHIBIT A

Goal No. 1 - Emphasize High Quality of Life

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**1.1**	**Market current park assets**			**PKR**		
Task(s)	1.1.1	Provide Wi-Fi in all parks	Complete Wi-Fi installation and market availability	March 2020	PKR		
Task(s)	1.1.2	Allow food trucks in parks	Work with Health Inspections and Fire to increase use of food trucks for City events and programs	May 2020	PKR		
Task(s)	1.1.3	Update the website with new photos and information	Replace old photos and information on the Parks and Recreation web page with new photos and information about the offerings and benefits of the department.	On-going/Sept 2020. Take updated photos in spring/summer 2020 and add to website by Sept 20, 2020	PKR		
Task(s)	1.1.4	Utilize social media with multiple posts per week	Create and release multiple posts per week to advertise programs, events, and benefits of parks.	On-going/Sept 2020. Post information about a Duncanville park or park system twice per week on Parks & Recreation Facebook page. Cross promote on City Facebook page. Use social media content for e-news content.	PKR		
Objective	**1.2**	**Provide public data and information regarding monthly crime trends and Police Department Activity Metrics**	**Monthly Crime Report inclusive of a Crime Pie Chart (denoting five most prevelant crimes from preceding month), Police Activity Metrics bar graph (total CFS, Arrests, Impounded Animals, Vacation Checks, Alarm Calls), and pertinent bullets of information relevant to the trending crime and/or public safety in general.**	**First such report to go out in April 2020 for March to account for transition to new CAD/RMS.**	**PD**	**PIO**	**None needed**
Task(s)	1.2.1	More focus on social media	Post information via SM and PIO's "Weekly Email News" within the first week of every month.	Post monthly crime report infographic on Police Nextdoor, Facebook & Twitter pages. Cross promote on City Facebook & Twitter pages. Use social media content for e-news content.	PD	PIO	
Objective	**1.3**	**Expand Community Art Initiative**	**Expand the community art initiative by planning additional traffic boxes and retaining walls in identified locations throughout the community to help enhance community aesthetics.**		**PKR, ED**	**PW, DISD, PIO, Duncanville Design Studio**	
Task(s)	1.3.1	Provide a list of possible art projects to City Council to determine direction.		Provide briefing to City Council, get feedback and move forward accordingly.	PKR, ED	PW, DISD, PIO, Duncanville Design Studio	
Objective	**1.4**	**Community Paramedic Program**	**Expand upon partnerships with DISD, County Social Worker, local home health care services, etc. to identify individuals in the City that require special medical and social assistance. Assist in filling prescriptions, counseling on hospital and clinic discharge instructions, provides disease management, to include review of the disease process to educate patients about red flags to report to their provider, perform nutritional assessments with referral to Meals on Wheels if necessary, and perform a comprehensive home safety and hazards checklist.**	**Multi-year**	**FD**	**DISD, Dallas County Social Worker**	**General Fund**
Task(s)	1.4.1	Host Community Paramedic Class	Provide community paramedic instruction for EMT/P	April/May 2020	FD	UT Southwestern	General Fund
Objective	**1.5**	**Implement Employee Community Workday**	**Develop and implement an employee workday program. The idea is to have a day or half-day where employees volunteer to work on a community project.**	**Implement by 6/30/2020**	**HR**	**All Departments**	
Task(s)	1.5.1	Develop citywide strategy which will allow for Exempt employees to work one day per a given time period in a recognized community event.		Number of Community events served	HR	All Departments	
Task(s)	1.5.2	After implementation of program for Exempt employees, research will be done to determine if the program can expand to FLSA Non-Exempt employees		Number of Community events served	HR	All Departments	

Goal No. 1 - Emphasize High Quality of Life

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**1.6**	**Create a Community Event/Recreation program and sponsor program**	**Establish a large community event which will include the investigation into sponsorship opportunities.**		**PKR**	**ED**	**HOT, Fund Balance**
Task(s)	1.6.1	Obtain Council Direction for Event	Discuss the event with the City Council and receive direction on key aspects prior to planning	January 2020	PKR	ED	
Task(s)	1.6.2	Select a Consultant	Select a consultant to assist with planning and execution of the event	January 2020	PKR	ED	
Task(s)	1.6.3	Planning and Marketing of the Event	Plan all details of the event with assistance of consultant and city departments. Marketing of the event will begin in summer and will increase until the date of the event.	On-going/Sept 2020	PKR	ED	
Task(s)	1.6.4	Seek sponsorship opportunities	Create a sponsorship program for the event and market to all opportunities.	On-going/Sept 2020	PKR	ED	
Objective	**1.7**	**Continue Sanitary Sewer Overflow (SSO) Program**	**Continue the SSO program with sewer basin study, manhole rehabilitation, wastewater line pipe bursting, in-house cleaning of sewer lines, and root control.**		**PW**		
Task(s)	1.7.1.	Execute FY20 Pipebursting Contract		Contract completed by end of FY20	PW		Funded in FY20 Utilities CIP
Task(s)	1.7.2.	Conduct FY20 Sewer Basin Study - Basin TBD		Contract completed by end of FY20	PW		Funded in FY20 Wastewater O&M
Task(s)	1.7.3.	Conduct In-house sewer line inspection, cleaning, and root control		Root Control contract completed by end of FY20. In-house work done as personnel are available.	PW		Funded in FY20 Wastewater O&M
Task(s)	1.7.4.	Execute FY20 Manhole Spraylining Contract		Contract completed by end of FY20	PW		Funded in FY20 Wastewater O&M
Objective	**1.8**	**Improve 10 homes through the Property Improvement Program (PIP).**	**Continue to support the PIP to assist homeowner's in property maintenance and improvements which will alleviate current and potential code violations, resulting in reduced number of substandard structures within the City.**		**CMO**	**PW**	
Task(s)	1.8.1	Complete 5 homes Spring 2020	Goal for NVC approval will be 5 homes as presented by PIP	Approval and completion of repairs	CMO	PW	Porta-potties funded in FY20 Code Enforcement Budget
Task(s)	1.8.2	Complete 5 homes Fall 2020	Goal for NVC approval will be 5 homes as presented by PIP	Approval and completion of repairs	CMO	PW	Porta-potties funded in FY20 Code Enforcement Budget
Objective	**1.9**	**Expand Literacy and other community Cultural Programming**	**Offer free ESL, GED and other adult literacy classes to all community members in regularly occurring and scheduled sessions. Enhance a variety of culturally focused community programs exploring the diversity of Duncanville through dance, music, and storyteller performances.**	**Increase number of ESL/GED classes. Increase number of family and cultural programs. Ongoing.**	**LIB**	**Volunteers, performers and commuity partners**	**Library Fund**
Task(s)	1.9.1	Recruit more qualified volunteers for adult literacy programs		Increase number of volunteers to teach adult literacy classes	LIB	Volunteers, performers and commuity partners	
Task(s)	1.9.2	Contract with more diverse performers		Present a wider selection of diverse programs	LIB	Volunteers, performers and commuity partners	
Task(s)	1.9.3	Colaborate with community partners for more localized programming		Increase number of community partnered programming	LIB	Volunteers, performers and commuity partners	

EXHIBIT A

Goal No. 1 - Emphasize High Quality of Life

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**1.10**	**Identify CDBG Construction Project for Execution in FY21**	**CDBG funds are allocated every two years. City needs to identify a construction project in FY20 that we can execute in FY21. Must be in a CDBG Area - can be a PW or PRC project.**		**PW**	**PRC**	
Task(s)	1.10.1	Identify CDBG Potential Projects		CDBG Potential projects identified by May 2020.	PW	PRC	Funded in FY21 CDBG Program
Task(s)	1.10.2	Present CDBG Potential Projects to City Council for final selection		CDBG Project selected by City Council in June 2020.	PW	PRC	Funded in FY21 CDBG Program

Goal No. 2 - Reimagine Main Street and City Center Area

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**2.1**	**Improve Main Street Corridor**	**Examine opportunities for Main Street Improvement based on the ongoing Corridor Study**		**PW**		
Task(s)	2.1.1	Complete Main Street Corridor Study (Partnership w/ Dallas County)		Main Street Corridor Study completed by consultant by Spring 2020.	PW		Funded w/ OTP funds
Task(s)	2.1.2	Program Main Street Corridor Study CIP Recommendations		Corridor Study recommendations presented to City Council for input and guidance by end of FY20.	PW		Unfunded
Task(s)	2.1.3	Award Design Contract for Main St @ Camp Wisdom Intersection following completion of Corridor Study		7th Call decisions expected in Spring/Summer 2020. Design award by end of FY20.	PW		Bond, County 7th Call, FY20 Utilities CIP Fund
Objective	**2.2**	**Study Feasiblity of Food Trucks**			**PW**	**FD, ED**	
Task(s)	2.2.1	Evaluate existing food truck policy/ordinance and make recommendations to permit food trucks on a long-term basis; localize food trucks to a particular area(s); update fee schedule to support long-term food truck permits		Briefing Session to Council for Input - Spring 2020 Present to City Council for approval - Summer 2020	PW	FD, ED	No funding needed
Task(s)	2.2.2	Identify locations where we would allow food trucks to operate on a long-term basis		Briefing Session to Council for Input - Spring 2020 Present to City Council for approval - Summer 2020	PW	FD, ED	No funding needed
Task(s)	2.2.3	Identify potential CIP improvements that would support food truck parks, i.e. utility pedestals, latrines, picnic tables		Briefing Session to Council for Input - Spring 2020 Present to City Council for approval - Summer 2020	PW	FD, ED	FY21 Programming - OTP or GF
Objective	**2.3**	**Promote Specific Downtown Marketing**			**ED**	**PIO,PW (Planning)**	
Task(s)	2.3.1	Establish Marketing Plan for Downtown District by working collaboratively with businesses and stakeholders.		Host/attend regular meetings. Develop process for strategic planning exercise.	ED	PIO,PW (Planning)	

Goal No. 3 - Promote Innovative Ideas for Development and Re-development

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**3.1**	**Promote Demolition and Rebuild Program**			**ED**		
Task(s)	3.1.1	Market to builder associations	Provide program information	Utilization of program			
Objective	**3.2**	**Create Small Business Incubator / Coworking Space**			**ED**		
Task(s)	3.2.1	Identify potential location, cost, and models		Provide locations and potential models to DCEDC Board			
Objective	**3.3**	**Expand Business Retention and Expansion Program**			**ED**	**PIO,PW (Planning)**	
Task(s)	3.3.1	Survey local businesses to determine interest in business workshop classes and topics		Conduct Survey			
Task(s)	3.3.2	Conduct (1) business workshop to gauge interest		Conduct workshop and survey attendees			
Task(s)	3.3.3	Meet with 50 existing businesses that haven't been engaged in the last three years		Meet with all 50 businesses			
Objective	**3.5**	**Hire ED Intern and Develop and Build Database**	**Develop a building database for Economic Development for recruitment purposes that can also be utilized by other departments**		**ED**	**FIR, POL,PW**	
Task(s)	3.5.1	Conduct Interviews for position		Hire position			
Task(s)	3.5.2	Build Database		Complete 50% of Database			
Objective	**3.7**	**Explore opportunities to acquire key properties for sale or in foreclosure**	**Acquire key parcels as they may become available for future development in order to help ensure the highest and best use.**		**ED**	**FIN**	
Task(s)	3.7.1	Compile a list of potential commercial properties		Provide list of properties to DCEDC and proceed with acquisitions as directed			
Objective	**3.8**	**Market vacant City Owned Properties**			**ED**		
Task(s)	3.8.1	Create RFP's for vacant city owned commecial properties.		Complete RFP's for all City Owned Commercial Properties			
Task(s)	3.8.2	Promote DCEDC owned properties to developers		Find a developer for the property located at 730 E. I-20			
Task(s)	3.8.3	Demo buildings located at 730 E. I-20		Demo Complete			
Objective	**3.9**	**Create a Development Guide**	**Create a Development Guide to assist the development community through the development process. Include input from 2018 Leadership Academy presentation.**	**On hold due to City Planner vacancy**	**PW**		
Task(s)	3.9.1	Conduct a "Brown Paper Exercise" with City Staff to refine processes		On hold due to City Planner vacancy			Funding not needed - Staff Internal
Task(s)	3.9.2	Finalize Development Guide		On hold due to City Planner vacancy			Funding not needed - Staff Internal
Objective	**3.10**	**Update the City of Duncanville Zoning Ordinance and related Development Regulations**	**Provide successful implementation of major components of the Comprehensive Plan. The ordinances that govern development will need to be updated to promote growth and foster development.**	**In progress**	**PW**		
Task(s)	3.10.1	Joint Council - P&Z Workshop		April 2020			Funded in FY19 from OTP
Task(s)	3.10.2	Community Open House		May 2020			Funded in FY19 from OTP
Task(s)	3.10.3	Public Hearings		June-July 2020			Funded in FY19 from OTP
Task(s)	3.10.4	Final Approval by City Council		End of FY20			Funded in FY19 from OTP

Goal No. 4 - Develop Multi-modal Transporation Strategy

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**4.1**	**Update Bike Trail Master Plan**			**PKR**		
Task(s)	4.1.1	Indentify and implement 2018 Bond program for Trails	Work with the Park Board and City Council to identify trail projects including on-street bike lanes and traditional off-road trails.	On-going/September 2020			
Task(s)	4.1.2	Partner with Dallas County and other BSW Cities for velo-web plan					
Objective	**4.2**	**Participate in Commuter Rail Study**	**Study being performed by NCTCOG**		**PW,ED**		
Objective	**4.3**	**Study Transit Oriented Development (TOD) Options**			**ED**	**PIO,PW (Planning)**	
Task(s)	4.3.1	Research other TOD's		Provide options to DCEDC and CMO on potential opportunities			
Objective	**4.4**	**Update Master Thoroughfare Plan**	**Develop a Thoroughfare Plan that includes consideration for multi-modal options, aligns with recommendations regarding transportation as identified in the Comprehensive Plan and develops street sections that include roadway treatments such as bike lanes, pedestrian walkways and streetscape design.**		**PW**	**PRC**	
Task(s)	4.41	Prepare RFQ for Transportation Thoroughfare Plan Consultant		September 2020			Unfunded, $150K
Task(s)	4.42	Identify funds for implementation in FY21		March - August 2020 Budget Planning			
Objective	**4.5**	**Danieldale Road Re-construction (US67-Main) w/ Bike and Pedestrian Facilities (Throughout)**			**PW**		
Task(s)	4.5.1	Complete Design of Danieldale Rd. Re-construction (US67-Main)		Design expected to be complete June 2020			Bond + FY20 Utilities CIP
Task(s)	4.5.2	Award Danieldale Rd. Re-construction (US-67-Main) Construction Phase contract by end of FY20		Construction contract awarded by end of FY20			Bond + FY20/21 Utilities CIP

Goal No. 5 - Advance Marketing Strategy of the City

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**5.1**	**Expand use of video for internal and external stakeholders**	**Hire professional videographers to capture the successes of events/programs to assist with future marketing efforts.**	**Produce five videos in FY20**	**PIO**	**All Departments**	
Task(s)	5.1.1	Cultivate and organize existing video footage	Utilize existing video footage and clips of past events to market current events.	On-going/September 2020			
Task(s)	5.1.2	Create new video clips for future events	Capture footage throughout the year.	On-going/September 2020			
Objective	**5.2**	**Promote city events**			**PKR, ED, PIO**		
Task(s)	5.2.1	Utilize full marketing efforts for all events	Continue use of social media, print, website, signage, etc. to promote all festivals and major events in the City.	On-going/September 2020			
Objective	**5.3**	**Expand city visual identity with new city logo.**		**Aug-20**	**PIO**	**ED**	
Task(s)	5.3.1	Develop additional marketing collateral for departmental use. Publisher art file set up for flyer and postcard.		Aug-20			
Objective	**5.4**	**Establish Marketing committee**	**Establish committee members comprised of department/division leaders**	**Ongoing**	**PIO**		
Task(s)	5.4.1	Create Marketing Communications Plan	Marketing Plan includes editorial calendar, social media calendar, visual identity/branding and website management. Training on various topics inlcuded.	Ongoing			
Objective	**5.6**	**Expand Business Development marketing efforts**			**ED**		
Task(s)	5.6.1	Implement new economic development marketing plan		See an increase in developer/broker interest in Duncanville			
Objective	**5.8**	**Duncanville 101 Academy**	**Create an orientation program for future civic leaders by educating them regarding city functions.**	**Begin Academy in May 2020**	**PIO**	**All Departments**	
Task(s)	8.8.1	Develop program syllabus, activities and schedule		Spring 2020			

Goal No. 6 - Best Practices (Internal)

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**6.1**	**Implement Laserfiche**	**In order to improve the electronic records management of previous and current contracts by providing for a more convenient and efficient retrieval by staff.**	**Completion by October 2020**	**City Secretary**	**IT**	**City Administration**
Objective	**6.2**	**Fire Department Best Practices Recognition Program**	**Process where the Duncanville Fire Department can prove compliance with the Texas fire service's current Best Practices. Being "Recognized" means the Department meets or exceeds all the identified Best Practices for Texas Fire Departments through supervision, training, and written policies and procedures.**	**Multi-year process**	**FD**	**Texas Fire Chiefs Association**	**General Fund - Multi year process $1,600 Funding annually upon application acceptance. Expenses of Assessors visit incurred every four years**
Task(s)	6.2.1	Application with Texas Fire Chief Association	The Department will undergo review and will be accepted into the program. Once accepted, the Department will be billed.	Texas Fire Chiefs Association accepts application	FD		Unfunded - $1,600
Task(s)	6.2.2	Standard Operating Guidelines, Policies and Procedures update	Review and update the FD Operational Guidelines, Policies and Procedures for compliance with Texas Fire Chiefs program and Federal / State statutes and regulations.	Dependent on application acceptance	FD		No Funding Required
Objective	**6.3**	**Implement RecTrac throughout Parks Department**	**Transition Fieldhouse EZ Facility software to RecTrac to be consistent with the Recreation Center and the Senior Center.**		**PKR**	**IT**	
Task(s)	6.3.1	On-site training and webinars with RecTrac Coach	On-site training and implementation with RecTrac personnel	December 2019			
	6.3.2	Go live with RecTrac	Go live with RecTrac at the Fieldhouse	January 2020			
	6.3.3	Go live with WebTrac	Go live with WebTrac at the Recreation Center, Senior Center and Fieldhouse.	February 2020			
Objective	**6.4**	**Complete Phase 2 of Tyler Munis HCM/Payroll**	**Complete implementation of Phase 2 Tyler Munis HCM**	**Implemented 85% of the Phase 2 Munis modules. Including Online Applications, W-2 Processing, 2020 W4 Set Up, End of Year/Begin Year Accruals Processing, Case Management, Workflow, Personnel Actions, Photos, Skills, etc. February 29, 2020**	**HR**	**IT**	
Task(s)	6.4.1	Performance Evaluation Module	Employee Performance Evaluations performed and contained within the Munis Program				
	6.4.2	Completion of Personnel Actions	Actions which issue alerts of other items that need to be systematically based on initial action taken				
Objective	**6.5**	**Address recommendations from the IACP - Recruitment, Hiring and Retention Study**	**Recruit and retain personnel who bring a strong commitment to the community and the job. Become fully staffed.**		**PD**		
Task(s)	6.5.1	Entry Civil Service Exam (2/15/2020)	4 open positions as of 1/15/2020.	Be fully staffed by October 1, 2020			General Fund
Task(s)	6.5.2	Hold Department-Wide Meeting	An effort to improve communication throughout the department regarding direction, goals, and opportunities.	By end of March			General Fund - Some OT
Task(s)	6.5.3	Integration of PD's working platform into SmartForce	To address many IACP recommendations the PD has partnered with SmartForce to improve things such as efficiency, communication, tracking of activities including processing candidates and more.	Fully integrated into SmartForce by the end of 2020.			General Fund
Objective	**6.6**	**Develop PD Drone Program**	**Develop a safe and constitutionally cognizant drone program to augment the efficient and safer delivery of service by the Duncanville Police Department.**	**Operational by October 1, 2020.**	**PD**	**FAA**	**Asset Forfeiture - $15,500.00**
	6.6.1	Select, train, credential operators, and adopt policy	4 operators; training; appropriate FAA licensing	October 1, 2020.			

Goal No. 6 - Best Practices (Internal)

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
	6.6.2	Acquire drone equipment	Smaller training drones, operational drone, replacement parts as well as outfit and identify a "retiring" PD Explorer for use as the Drone Vehicle.	June 2020.			
Objective	**6.7**	**Implement RedNMX software**	**Red NMX software is a record management system for incident reporting, data analysis, training, personnel management and risk management for the Regional fire departments. It is replacing Firehouse software.**	**Go live for the NFIRS module system is January 22, 2020**	**FD**	**Cedar Hill, DeSoto Fire Departments, SWRCC**	**General Fund**
Task(s)	6.7.1	Testing	Test data input for accuracy and completeness.	January 22, 2020	FD		
Objective	**6.8**	**Implement Zuercher Computer Aided Dispatch**					
Objective	**6.9**	**Develop Active Attack Survival Plan for City Facilities, City Employees and customers**	**Develop emergency response plan for all city facilities, incorporating facility familiarity with life-saving emergency first aid stations, and training, which endeavors to increase survivability of employees and customers during man-made and natural emergencies.**	**October 1, 2020.**	**PD**	**FD, PW, PKR**	
Task(s)	6.9.1	New "Room " numbering system developed, placards acquired, and implemented throughout all city facilities.	Will enhance communications regarding location between those in peril and responders.				
Task(s)	6.9.2	Develop maps with new room numbers and distribute to those who need to know (responders, dispatchers); Rhodium.					
Task(s)	6.9.3	Establish number and placement of cabinets and contents for emergency first aid stations for each city facility.	These will include stop the bleed kits (bandages, tourniquets, etc.)				
Task(s)	6.9.4	Acquire equipment for Emergency First Aid Stations					
Task(s)	6.9.5	Train employees in small work teams as each facility has equipment in place					
Task(s)	6.9.6	Exercise Plan					
Objective	**6.1**	**Perform PEN (penetration) testing on City's IT network**	**PEN testing is designed to survey the City network in order to discover any issues in the security of our network. A consultant will test external, internal, wireless and engage in social engineering to look for these weak points.**	**Findings will be presented to the Audit committee in Spring 2020.**	**IT**	**CMO**	**Complete**
Objective	**6.11**	**Develop and begin implementation of AMI**	**Create implementation plan for City Council approval of Automated Meter Infrastructure by converting system to automated meter reading and enhanced software for internal and external use.**	**City Council will have been briefed on implementation plan for getting AMI up and running for our Citizens. Implementation will begin with installation of new CIS software for Utility Billing**	**IT**	**FIN, CMO**	**CIP Funds**
Task(s)	6.11.1	Complete briefing for City Council presentation	Prepare PowerPoint presentation for City Council briefing	PowerPoint with road map and plan moving forward has been shown to City Council	IT, CMO		
Task(s)	6.11.2	Install new CIS billing system in Utility Billing	With the move to automated meter infrastructure, the first step is to install a CIS (Customer Information System Suite) billing system that will work in conjunction with the overall AMI system.	Implementation of new CIS software has been completed.	IT, FIN, UB	FIN, CMO	CIP Funds
Task(s)	6.11.3	Install new automated meters throughout the City	Once CIS has been implemented, the process of installing new meters in the City will begin	All city meters have been converted from manual meters to automated meters	IT, UB	FIN, CMO	CIP Funds
Objective	**6.12**	**Adopt City specific legislative agenda**	**The purpose of this item is to adopt a city specific legislative agenda for the City.**		**CMO**		

Goal No. 6 - Best Practices (Internal)

EXHIBIT A

Classification	Number	Title	Description	Success Measure	Assignment	Partner(s)	Funding
Objective	**6.13**	**Police Department Re-Certification by Texas Police Chiefs Recognition Program**	**Process which the Duncanville Police Department demonstrates, through policies, procedures, practice, and compliance of the 168 standards currently evaluated by the Texas Police Chiefs Best Practices Recognition Program. The Department initially received this recognition in April of 2016 and has been a recognized agency since that time.**	**June 2020.**	**PD**	**Texas Police Chiefs Association**	**General Fund - $1,500.00 annually + $385.00 annual membership fee to be considered a recognized agency.**
Task(s)	6.13.1	Application for Re-certification to The Texas Police Chiefs Association's Best Practices Recognition Program	Application must be made prior to scheduling of assessment.	Application made 11/8/2019.			
	6.13.2	Assessors assess the Department's compliance with TPCA Recognition Standards	2 assessors spend time reviewing policies and other documents as well as performing a site visit in which practices are assessed against the best practices policies.	Will occur in May 2020.			$1,600.00 for assessment years only

Duncanville
City of Champions

STAFF REPORT

MEETING: City Council - March 17, 2020

TITLE:
Consider a Resolution adopting the City of Duncanville revised City Council Travel Policy.

FY 2019 CITY COUNCIL ORGANIZATIONAL WORKPLAN:

- **6. Become a "best-practices" organization**
  - **Goal 3: Project a credible organizational image, embodying professionalism, compassion, inclusivity, and pride; own our customers' experiences and exceed their expectations.**

STAFF RESPONSIBLE:
Richard Summerlin, CPA, CGFO
Finance Director

BACKGROUND/HISTORY:
On November 15, 2016, the Duncanville City Council approved the attached (redline with changes incorporated) City Council Travel Policy to govern travel costs and reimbursements of cost incurred by Councilmembers for out of town travel and cost to attend certain in-town functions.

The redline changes on the attached City Council Travel Policy reflect revisions intended to provide a reasonable daily limit for meal reimbursements. A stratification of departure and return times has also been incorporated to limit the daily meal amounts on travel to and from days and to take into consideration meals that are provided as part of the conference or other event attended. The daily meal limit may be exceeded if travel to high cost areas of the country are required and must be approved by the City Manager. An additional section (III) has been added to cover hotel receipts, ground transportation receipts and tips.

POLICY EXPLANATION:
The City Charter of the City of Duncanville, Article II, Section 2.03 states in part, City Councilmembers "shall be entitled to reimbursement of necessary expenses incurred in the performance of their official duties when approved by Council". The City of Duncanville City Council Travel Policy is intended to provide the governance of travel costs incurred by Councilmembers.

FUNDING SOURCE:
N/A

RECOMMENDATION:
Staff recommends approval of a Resolution adopting the City of Duncanville revised City Council Travel Policy.

ATTACHMENTS:
Attachment 1 - City Council Travel Policy - 11-15-16 Redline
Attachment 2 - Resolution No. - 2016-11155DR - City Council Travel Policy

CITY OF DUNCANVILLE
CITY COUNCIL TRAVEL POLICY

I. Transportation and Mileage Reimbursement

A. Mileage will be reimbursed at the current standard rate recommended by the Internal Revenue Service covering the period of travel. ~~as of January 1st and will be adjusted periodically based on Internal Revenue Service guidelines.~~

B. Reimbursable mileage is the shortest round trip distance of :
   1. Normal work location to travel destination or
   2. Home to travel destination.

C. Travel arrangements including airfare, hotel, etc. should be coordinated through the City Secretary.

D. For transportation expenses, the lesser expense of airfare plus ground transportation (i.e. taxi, shuttle service) or actual mileage will be reimbursed.

II. Meals and Receipts

A. Total reimbursable expense for meals is limited to **$55.00 per day** and if partial days/meals are applicable then allocated as $11.00 for breakfast, $19.00 for lunch, and $25.00 for dinner. These amounts are not to exceed amounts, **not per diem** and **itemized receipts are required to support reimbursement of cost incurred**. Departure times for outbound travel and arrival times for return trips are now required on expense reports. **Allocated meal caps are not applicable to full travel days**. The daily meal limit may be exceeded if travel to high cost areas of the country are required and must be approved by the City Manager.

B. Travel from home or work to destination. Departure times between 5:00 AM and 10:59 AM will include a full day meal cap ($55). Departure times between 11:00 AM and 2:00 PM will include a pro-rated meal cap for lunch and dinner only ($44.00). Departure times after 2:00 PM will include a pro-rated meal cap for dinner only ($25.00). **Failure to include departure time on the expense report may result in rejection of the report.**

C. Travel from destination back to home or work. Arrival times prior to 11:00 AM will include a pro-rated meal cap for breakfast only ($11.00).

Arrival times prior to 4:00 PM will include a pro-rated meal cap for breakfast and lunch only ($30.00). Arrival times after 5:00 PM will include a full day meal cap ($55.00). Travel times should be reasonable based on mileage and rest stops but not include personal stops or personal deviations from travel to and from city training/business. **Failure to include arrival time on the expense report may result in rejection of the report.**

~~A.~~D. Meal expenses shall only be reimbursed if travel requires an overnight stay or is outside the 6 county area (Dallas, Tarrant, Denton, Collin, Ellis or Johnson counties).

~~B.~~E. The City Council member should attach all receipts to the Expense Report. All expenses must have an itemized receipt attached or they may not be reimbursed (except mileage costs). Detailed receipts are required to verify that all individual items purchased are reimbursable. Total only receipts do not provide adequate ~~sufficient~~ transparency.

~~C.~~F. Only the City Council member's meal cost will be reimbursed. City Council members, who travel with others, cannot include another's meal cost for reimbursement, except as permitted in Section VI ~~IV~~, "Necessary Expenses for Guests of City Council Members."

III. Hotel and Related Receipts

A. Hotel receipts must be detailed and include an explanation for all charges. Room service will be treated by the meal cap rules previously documented. Receipts for ground transportation must be obtained. Tips may be reimbursed only for actual amounts rendered and if sufficiently documented and reasonable (20% maximum for tips).

~~III.~~IV. Prohibited Items

A. Items not reimbursed include, but are not limited to, the following:
   1. Alcoholic beverages
   2. Break item snacks such as soft drinks, candy, etc.
   3. In-hotel pay television or videos
   4. Movies
   5. Golf
   6. Sporting events

~~IV.~~V. Expense Reports

A. City Council members who use City funds for authorized trips should submit an individual Travel Expense Report to the City Secretary within 30 days of completing the trip.

B. All amounts expended should be listed on the Expense Report, whether paid for by the City Council member, through a travel advance, on a City credit card, or by the City. The City Council member should list all prepaid transportation, prepaid lodging, prepaid registration, City credit card charges, travel advance received and personal expenses, and then subtract these amounts from the "Total Expenses" to arrive at the "Amount Due Councilmember ~~Employee~~" or "Amount Due City". If using the Travel Expense Report form in Excel, these amounts will be calculated for you automatically.

C. The City Council~~-~~member should attach all receipts to the Expense Report. All expenses should have a detailed receipt attached or they may not be reimbursed (other than mileage costs). Airline receipts and detailed hotel receipts should be included, even if prepaid by the City.

D. The Expense Report shall be assembled by the City Secretary, signed by the City Council~~-~~member and forwarded to the City Manager or Assistant City Manager for final review.

E. After the final review by the City Manager or Assistant City Manager, the Expense Report shall be forwarded to the Finance Department. The Finance Department shall verify all itemized receipts are attached, verify all math calculations, and prepare a receipt for returned money, if any. The Director of Finance shall review all the documentation for completeness.

~~V.~~VI. Necessary Expenses for Guests of City Council Members

A. Necessary expenses incurred by a City Council member for a guest, who attends a local event with the City Council member, will be reimbursed.
   1. A local event is defined as one that City Council normally participates in as a whole, and held within Dallas, Tarrant, Denton, Collin, Ellis or Johnson Counties.
   2. A guest is defined as an individual whom the City Council member invites to the event.

B. Necessary expenses defined under this section are admission and meal costs, if any, incurred by a City Council member for a guest attending a local event, with the City Council member.

C. If the admission and meal costs are prepaid by the City of Duncanville, no additional reimbursement is permitted.

RESOLUTION NO. 2016-11155DR

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUNCANVILLE, TEXAS, ADOPTING THE CITY OF DUNCANVILLE REVISED CITY COUNCIL TRAVEL POLICY, ATTACHED HERETO AS EXHIBIT "A", AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Charter of the City of Duncanville, Article II, Section 2.03 (Compensation) states, in part, City Councilmembers "shall be entitled to reimbursement of necessary expenses incurred in the performance of their official duties when approved by Council", and

WHEREAS, the City Council wishes to adopt a formal travel policy defining the process of reimbursement for necessary expenses incurred while traveling during their official duties, and

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

SECTION 1. That the City of Duncanville City Council formally adopts the City of Duncanville, City Council Travel Policy, attached hereto as Exhibit "A", which outlines the process of reimbursement for necessary expenses incurred while traveling during their official duties.

SECTION 2. This Resolution shall become effective immediately upon its passage

DULY RESOLVED AND ADOPTED by the City Council of the City of Duncanville, Texas, on the 17th day of March, 2020.

APPROVED:

____

Barry L. Gordon, Mayor

ATTEST:

____

Kristin Downs, City Secretary

APPROVED AS TO FORM:

____

Robert E. Hager, City Attorney

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