Duncanville City Council Meeting Minutes
Special Meeting - Budget
Tuesday, August 24, 2021

CALL TO ORDER
A special meeting of the Duncanville City Council was called to order on Tuesday, August 24, 2021, at 6:00 p.m. in the Council Briefing Room at City Hall with a quorum to wit:

COUNCIL PRESENT:	Mayor Barry L. Gordon Councilmember Joe Veracruz Councilmember Don McBurnett Councilmember Jeremy Koontz Councilmember Mark D. Cooks Councilmember Greg Contreras
COUNCIL ABSENT:	Mayor Pro Tem Patrick Harvey

SUPPLEMENTAL NOTICE OF MEETING BY VIDEO CONFERENCE

In accordance with an Order of the Office of the Governor issued on March 16, 2020, as extended, the City Council for the City of Duncanville, Texas will conduct a City Council Regular Meeting in person and by video conference at 6:00 pm on Tuesday, August 24, 2021, in order to advance the public health goal of limiting face-to-face meetings (also called "social distancing") in an effort to slow the spread of the Coronavirus (COVID-19) pandemic.

This is an open meeting conducted by in person and video conference.

Due to limited seating in the council chambers, persons or participants may attend by video conference in order to maintain safe social distance as provided in this notice.

To speak during Citizen Comments, you must register with the City Secretary before 4pm on Tuesday, August 24, 2021, email citysecretary@duncanville.com and title the email "Public Comment – August 24, 2021. You will need to register with the link below and attend the meeting. During the Citizen Comments period of the agenda, the City Secretary will call your name and allow access to your camera and microphone to provide your comments. Feel free to email your comment to the City Secretary for the Mayor to read into the record for any unexpected technical issues that may arise.

To speak during the PUBLIC HEARING, you need to REGISTER in advance with the link above. When the Mayor opens the Public Hearing, you will need to use the "raise your hand" option provided by ZOOM. If you are calling in and would like to speak, press *9 on your phone's dial pad to "raise your hand." You may also submit your comments in advance in accordance with the guidelines for "Public Comments" to the City Secretary.

Register in advance for this webinar:
https://us02web.zoom.us/webinar/register/WN_M0t7SJEtSjOn1ztDz0lO7w

After registering, you will receive a confirmation email containing information about joining the webinar.

A recording of the video meeting will be made available to the public in accordance with the Open Meetings Act upon written request.

1. **CALL TO ORDER.**

2. **RECEIVE PUBLIC COMMENTS (SEE ABOVE COMMENTS).**
   No comments.

3. **RECEIVE AN OVERVIEW OF THE PROPOSED FY 2021-2022 PROPOSED BUDGET, DELIBERATE, AND CONDUCT A PUBLIC HEARING**
   Mayor Gordon read the Public Comment from:

   Patricia Ebert, 115 South Greenstone – submitted a comment on an additional Code Officer for Neighborhood Services.

   City Manager Ferrell-Benavides and Budget Analyst Otey presented the item.

Current Fiscal Outlook All Funds

- *Proposed tax ad valorem reduction of $.016852; moving from $0.716852 to $.70.*
- *2% Cost of Living Adjustment to all full-time and part-time employees*
- *New Titles and 9.5 New Positions*
- *Increase all Minimum Full-Time Pay to $15 per hour*
- *No proposed rate increase for Water, Sewer, Drainage and Garbage Collection this fiscal year.*
- *$11,098,245 in Capital Improvements*
- *Allocation of $1,000,000 from existing fund balance for P-25 Public Safety Radio for a total of $2,188,003*

$63,655,210

Total Revenue

Moderate increase projected in Revenue.

$62,614,339

Total Expenditure

One-time projects and fund balance being used for existing capital projects.

$6,614,339

Total One Time Fund Balance Expenditure

One-time projects and fund balance being used for existing capital projects.

Capital Project Funds not included in these totals

Fiscal Year 2021-22 All Fund Summary

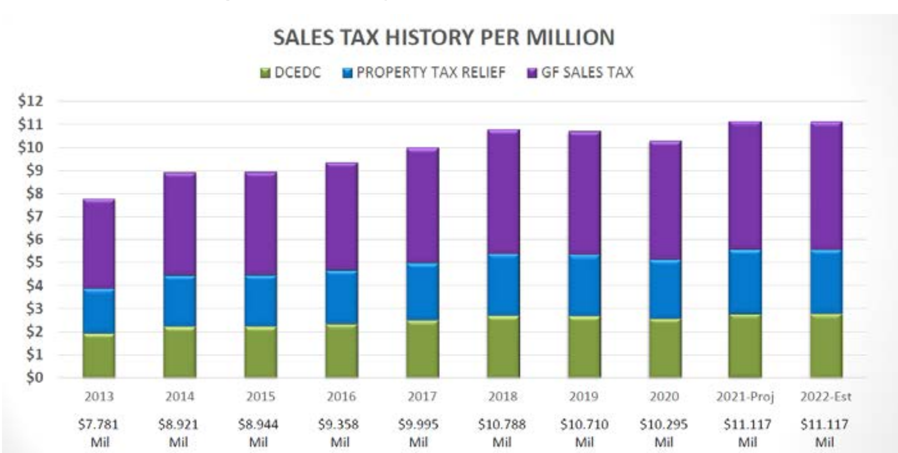
FUNDS	REVENUE	EXPENDITURE	DIFFERENCE
General Fund	$34,309,933	$34,143,085	$166,848
Utility Fund	$18,026,096	$20,221,143	($2,195,047)
Solid Waste Fund	$4,168,500	$4,449,347	($280,847)
Drainage Fund	$841,000	$1,928,950	($1,087,950)
DCEDC Fund	$2,781,174	$1,830,881	$950,293
Hotel/Motel Fund	$734,550	$739,821	($5,271)
TIF Fund	$75,575	$2,750	$72,825
Fieldhouse Fund	$1,884,975	$1,883,204	$1,771
Debt Service Fund	$1,410,657	$1,482,357	($71,700)
IT Replacement Fund	$152,033	$129,800	$22,233
Liability / Workers Compensation Fund	$469,205	$551,200	($81,995)
Asset Forfeiture	$36,800	$116,984	($80,184)
Fleet Replacement	$891,137	$2,161,838	($1,270,701)
Street CIP	$1,471,000	$1,001,737	$469,263
Alley CIP	$150,000	$230,591	($80,591)
Utilities CIP	$5,002,400	$8,334,398	($3,331,998)
Bond CIP	$100,000	$10,439,101	

Some Revenues and Expenditures are Transfers between Funds

General Fund Summary

GENERAL FUND	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2021-22 PROJECTED YEAR END	2021-22 PROPOSED	% OF CHANGE
BEGINNING FUND BALANCE	$ 8,465,473	$ 9,204,811	$ 10,097,354	$ 8,377,965	$ 11,712,217	$ 11,021,771	
REVENUE							
Property Taxes	$14,573,182	$15,967,241	$17,354,227	$17,997,398	$18,189,594	$18,614,836	3.43%
Sales Taxes	8,131,840	8,032,275	7,756,944	7,314,692	8,337,523	8,337,523	13.98%
Franchise Receipts	2,046,553	1,949,561	1,779,687	1,713,000	1,723,000	1,710,000	-0.18%
Permits & Fees	1,428,790	1,521,631	1,690,034	1,237,500	1,573,500	1,398,500	13.01%
Fines	506,267	630,232	414,630	557,000	348,000	473,000	-15.08%
Interest on Investments	319,113	554,234	400,153	290,000	139,000	150,000	-48.28%
Recreation Fees	243,591	282,638	175,697	266,000	196,100	275,000	3.38%
Other Revenue	921,252	1,070,704	658,388	612,370	592,480	635,880	3.84%
Transfer from Other Funds	5,060,305	2,622,660	3,031,332	2,631,399	2,631,399	2,715,194	3.18%
TOTAL REVENUE	$33,230,893	$32,631,175	$33,261,092	$32,619,360	$33,730,596	$34,309,933	5.18%
EXPENDITURE							
General Government	$3,041,922	$3,154,440	$3,202,028	$3,708,587	$4,051,593	$4,539,516	22.41%
Finance	1,271,867	1,401,162	1,422,069	1,519,742	1,379,215	1,219,175	-19.78%
Parks & Recration	3,521,232	3,646,900	3,260,522	3,884,641	3,787,982	4,018,187	3.44%
Police	8,464,499	$8,862,650	9,217,621	9,694,511	9,716,637	10,181,357	5.02%
Public Works	6,164,174	$6,065,783	6,612,368	6,874,523	6,860,776	6,808,492	-0.96%
Fire	6,670,367	$6,842,706	6,764,631	7,072,886	7,090,996	$7,376,358	4.29%
TOTAL EXPENSE	$29,134,061	$29,973,641	$30,479,239	$32,754,890	$32,887,199	$34,143,085	4.24%
NET	$4,096,832	$2,657,534	$2,781,853	($135,530)	$843,397	$166,848	
TRANSFERS AND OTHER	3,487,975	1,764,991	1,164,531	1,511,250	1,533,843	2,666,632	
TOTAL EXPENDITURES	$32,622,036	$31,738,632	$31,643,770	$34,266,140	$34,421,042	$36,809,717	
CHANGE IN FUND BALANCE	$608,857	$892,543	$1,617,322	($1,646,780)	($690,446)	($2,499,784)	
BEGINNING FUND BALANCE	$ 9,204,811	$ 10,097,354	$ 11,714,676	$ 6,731,185	$ 11,021,771	$ 8,521,987	

FY 2021-22 Proposed Budget General Fund Revenues



FY 2021-22 Proposed Budget Utility Fund

UTILITY FUND	2020-21 ADOPTED	2021-22 PROPOSED	% OF CHANGE
TOTAL WATER REVENUES	$8,216,600	$8,165,964	-0.62%
TOTAL SEWER REVENUES	9,551,600	9,491,932	-0.62%
TOTAL OTHER REVENUES	454,500	368,200	-18.99%
TOTAL ALL REVENUES	**$18,222,700**	**$18,026,096**	**-1.08%**
UTILITY ACCOUNTING	$1,091,798	$1,107,038	1.40%
UTILITY ADMINISTRATION	384,747	473,382	23.04%
WATER SERVICES	4,643,674	5,099,380	9.81%
WASTEWATER SERVICES	5,796,452	6,184,608	6.70%
TOTAL OPERATION EXPENSE	$11,916,671	$12,864,408	7.95%
TOTAL DEBT/TRANSFERS	$7,290,223	$7,356,736	0.91%
TOTAL FUND EXPENSES	**$19,206,894**	**$20,221,144**	**5.28%**

	2021-22 PROPOSED
Beginning Balance	$14,414,205
Net Change	($2,195,047)
Total Ending Balance	**$12,219,158**
Days of Operation	161
Unreserved Funds Remaining AFTER Operating 60 Day Reserve	$8,895,134

REVENUE HIGHLIGHTS

- The FY 2021-22 Proposed Budget does not include a rate increase in the revenue projections;
- Water and Wastewater sales are the primary source of revenue for the Utilities Fund. A wetter year for example would mean less in water sales. A drier year would usually equate to an increase in sales. Other revenue collected are from penalties of late payments for example and service charges.

EXPENDITURE HIGHLIGHTS

- The City buys water from Dallas Water Utilities at wholesale. The volume rate increased 13.2% over FY 2020-21. In addition to volume, the City pays a flat rate demand charge. This cost increased 7.3% over FY 2020-21. Overall, the estimated expense for Dallas Water Utilities for FY 2021-22 is $4,066,527, an increase of $388,898 (+10.57%).
- Trinity River Authority treats the City's wastewater. Cost over FY 2020-21 Adopted has increased 8.8% ($338,083)

FY 2021-22 Proposed Budget Solid Waste Fund

	2020-21 ADOPTED	2021-22 PROPOSED
TOTAL REVENUE	**$4,174,000**	**$4,168,500**
EXPENDITURES		
Solid Waste Budget	$3,796,084	$3,864,954
Litter Control	249,188	242,095
TOTAL OPERATING EXPENSE	**$4,045,272**	**$4,107,050**
NET REVENUE (EXPENSES)	**128,728**	**61,450**
TOTAL TRANSFERS	**$ 342,297**	**$ 342,297**

	2021-22 PROPOSED
BEGINNING BALANCE	$535,537
NET CHANGE	($280,847)
ENDING BALANCE	$254,690

REVENUE HIGHLIGHTS

- Total revenues are projected, a decrease of $5,500 from the FY 2020-21 Adopted Budget. Revenues are received from residential and commercial garbage collection fees.
- No rate increases proposed; however, a 3% increase is projected in garbage collection cost.
- Like the Utility Fund it is recommended that rates are increased to cover the services provided in the Solid Waste Fund. Solid Waste Fund employs four (4) Litter Control crews, one (1) administrative assistant, Hazardous Household Waste disposal events, and brush pickup services.

EXPENDITURE HIGHLIGHTS

- An increase of $61,778 (+1.41%) from the FY 2020-21 Adopted Budget. Total of $2,717,905 for Garbage Collection and $996,020 for Landfill.
- The primary increase is based on a 3% rate increase assumption on residential collection.

FY 2021-22 Proposed Budget Drainage Fund

FUNDS	REVENUE	EXPENDITURE	DIFFERENCE
Drainage Fund	$841,000	$1,928,950	($1,087,950)
CIP/Erosion Control Projects		$1,531,519	
New Engineer Position at 50% (split with Utility Fund		$46,304	

	2019-20 AUDITED ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION	2021-22 PROPOSED
BEGINNING BALANCE	$1,057,202	$782,450	$1,055,525	$889,905
NET CHANGE	($1,677)	($35,604)	($165,620)	($1,087,950)
ENDING BALANCE	$1,055,525	$746,846	$889,905	($198,045)

FY 2021-22 Proposed Budget Economic Development Fund

FUNDS	REVENUE	EXPENDITURE	DIFFERENCE
DCEDC Fund	$2,781,174	$1,830,881	$950,293
Marketing / Advertising initiatives		$100,000	
Full-time Skilled Maintenance – Beautification		$79,667	
Area Comp Plan updates		$50,000	

	2019-20 AUDITED ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION	2021-22 PROPOSED
BEGINNING BALANCE	$2,985,979	$3,298,370	$3,709,165	$4,467,687
NET CHANGE	$723,186	$600,587	$758,521	$950,293
ENDING BALANCE	$3,709,165	$3,898,957	$4,467,687	$5,417,980

FY 2021-22 Proposed Budget Fieldhouse Fund

FUNDS	REVENUE	EXPENDITURE	DIFFERENCE
Fieldhouse Fund	$1,884,975	$1,883,204	$1,771
2% Salary Increase		$11,165	
Fieldhouse Security		$50,000	
Refurnish Gym floors		$30,500	

	2019-20 AUDITED ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION	2021-22 PROPOSED
BEGINNING BALANCE	($1,204,524)	($1,540,423)	($1,498,852)	($1,490,168)
NET CHANGE	($311,738)	($68,230)	$8,684	$1,771
ENDING BALANCE	($1,498,852)	($1,608,652)	($1,490,168)	($1,488,397)

FY 2021-22 Proposed Budget Hotel / Motel Fund

FUNDS	REVENUE	EXPENDITURE	DIFFERENCE
Hotel/Motel Fund	$734,550	$739,821	($5,271)
Grants & Incentives		$240,445	
Advertising for Fieldhouse and Wayfinding projects		$250,000	

	2019-20 AUDITED ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION	2021-22 PROPOSED
BEGINNING BALANCE	$1,908,138	$1,994,169	$2,246,017	$2,287,413
NET CHANGE	$337,879	$15,037	$41,396	($5,271)
ENDING BALANCE	$2,246,017	$2,009,206	$2,287,413	$2,282,142

FY 2021-22 Proposed Budget Other Funds

TAX INCREMENT FINANCING	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION END OF YEAR	2021-22 PROPOSED
BEGINNING FUND BALANCE	**$236,867**	**$255,565**	**$257,667**	**$350,529**
GENERAL FUND TRANSFER REVENUE	$21,448	$73,019	$95,612	$75,575
ADMINISTRATION EXPENSES	(648)	(2,750)	(2,750)	(2,750)
NET REVENUES (EXPENSES)	**$20,800**	**$70,269**	**$92,862**	**$72,825**
ENDING FUND BALANCE	**$257,667**	**$325,834**	**$350,529**	**$423,354**

FY 2021-22 Proposed Budget Other Funds

LIABILITY INSURANCE	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION END OF YEAR	2021-22 PROPOSED
BEGINNING FUND BALANCE	$711,438	$588,098	$889,883	$823,338
GENERAL FUND	$392,012	$380,489	$380,489	$380,489
UTILITY FUND	53,465	51,861	51,861	51,861
HOTEL/MOTEL	3,667	3,557	3,557	3,557
EDC	11,988	11,628	11,628	11,628
SOLID WASTE FUND	9,085	8,812	8,812	8,812
DRAINAGE FUND	4,890	4,743	4,743	4,743
FIELDHOUSE FUND	7,335	7,115	7,115	7,115
INTEREST INCOME	5,539	6,000	1,000	1,000
TOTAL ALL REVENUES	$487,981	$474,205	$469,205	$469,205
INSURANCE PREMIUMS	277,985	365,141	324,500	340,000
WORKERS COMP CLAIMS	43,737	280,000	150,000	150,000
PROPERTY/ LIABILITY CLAIMS	(12,137)	61,200	61,200	61,200
TOTAL EXPENSES	$309,586	$706,341	$535,700	$551,200
NET REVENUES (EXPENSES)	$178,395	($232,136)	($66,495)	($81,995)
ENDING FUND BALANCE	$889,833	$355,962	$823,388	$741,343

FY 2021-22 Proposed Budget Other Funds

DEBT SERVICE	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION END OF YEAR	2021-22 PROPOSED
BEGINNING FUND BALANCE	$1,380,494	$1,327,409	$1,399,863	$1,326,288
AD VALOREM TAXES & OTHER REVENUES	$1,500,508	$1,428,157	$1,410,657	$1,410,657
DEBT EXPENSES	(1,481,142)	(1,484,232)	(1,484,232)	(1,482,357)
NET REVENUES (EXPENSES)	$19,366	($56,075)	($73,575)	($71,700)
ENDING FUND BALANCE	$1,399,863	$1,271,334	$1,326,288	$1,254,588

- **GO Bonds issued in 2019 $21,600,000 at $20,735,000**
  - Last payment scheduled Feb 2039
  - Callable in 2028 (could re-finance if interest rates favorable)
  - Annual Debt Service Averages $1,483,000
  - Principal amount outstanding at beginning of FY22 will be $19,675,000
- **Utility Fund Debt retired in FY 2019-20**
- **Fieldhouse Debt**
  - Last payment due August 2025
  - Average annual debt service $ 537,325
  - Principal outstanding at the beginning of FY2021-22 will be $2,025,000
- **DCEDC Debt**
  - Last payment due August 2021

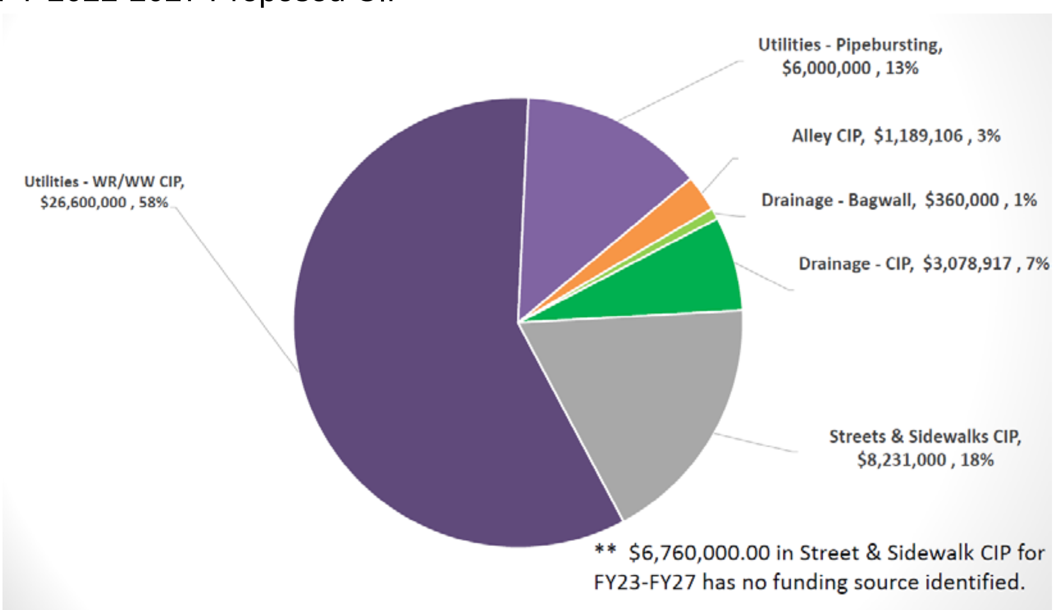
FY 2021-22 Proposed Budget Other Funds

IT REPLACEMENT	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION END OF YEAR	2021-22 PROPOSED
BEGINNING FUND BALANCE	$186,903	$117,369	$146,732	$34,292
	30% FUNDING	80 % FUNDING	80 % FUNDING	100% FUNDING
GENERAL FUND	$44,652	$114,240	$114,240	$138,593
UTILITY FUND	$3,168	$8,448	$8,448	$8,320
EDC FUND	$366	$976	$976	$1,220
FIELDHOUSE FUND	$1,380	$4,096	$4,096	$3,900
TOTAL ALL REVENUES	$49,566	$127,760	$127,760	$152,033
IT EQUIPMENT REPLACEMENT	$89,737	$240,200	$240,200	$129,800
NET REVENUES (EXPENSES)	($40,171)	($112,440)	($112,440)	$22,233
ENDING FUND BALANCE	$146,732	$4,929	$34,292	$56,525

FY 2021-22 Proposed Other Funds

FLEET REPLACEMENT	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTION END OF YEAR	2021-22 PROPOSED
BEGINNING FUND BALANCE	$2,302,681	$2,060,536	$2,458,073	$1,270,934
	40%, 70%, 50%	40 % FUNDING	40 % FUNDING	60% FUNDING
GENERAL FUND	$481,726	$463,914	$463,914	$715,287
UTILITY FUND	$195,462	$110,538	$110,538	$162,427
SOLID WASTE FUND	$8,976	$7,606	$7,606	$10,623
INSURANCE RECOVERY	$4,495		$52,675	
INTEREST INCOME	$13,388	$15,000	$2,690	$2,800
TOTAL ALL REVENUES	$704,047	$597,058	$637,423	$891,137
FLEET REPLACEMENT	$548,652	$1,173,463	$1,824,562	$2,161,838
NET REVENUES (EXPENSES)	$155,395	($576,405)	($1,187,139)	($1,270,701)
ENDING FUND BALANCE	$2,458,073	$1,484,131	$1,270,934	$233

FY 2022-2027 Proposed CIP



Capital Improvement Funds

BOND TYPE	PROJECT DESCRIPTION	TOTAL BOND ALLOCATION	PROJECT SPENT AS OF 07-29-2021	STATUS
Streets	Danieldale Road CIP	$3,100,000	$399,426	Summer 2021 Construction
Streets	Main St @ Camp Wisdom	$1,500,000	$0	Project Cancelled
Streets	South Cedar Ridge	$2,000,000	$0	FY 2022 to start design
Parks	City-wide Trails Phase 1-3	$1,500,000	$25,800	In Progress
Parks	Rotary Park Parking Lot	$50,000	$17,405	Complete
Parks	Pavilions at Lakeside & Harrington	$800,000	$392,931	Lakeside Complete
Parks	Armstrong Park Kidsville & Splashpad	$2,250,000	$231,148	Fall/Winter 2021 Construction Start
Parks	Harrington Park Improvements	$2,000,000	$63,236	Fall/Winter Construction Start
Facilities	Construct Fire Station	$6,000,000	$403,609	In Progress
Facilities	Renovate Service Center	$2,400,000	$202,800	Winter 2021 Construction Start
TOTAL		$21,600,000	$1,736,355	

- Alley CIP
  - Projected expenses include reconstruction of E. Cherry to E. Center street. $303,500. This project also receives a portion from the Drainage Fund.
- Drainage CIP
  - Projected expenses include an emergency bagwall project at Swan Ridge/Ten Mile Creek area. Other projects include a Drainage Infrastructure Assessment and Lakeside Park Culvert - $1,385,000
- Street & Sidewalk CIP
  - Projected expenses include one (1) design project and (2) construction road project- $1,468,404. Funding will be transferred from General Fund balance.
- Utilities CIP
  - Projected expenses include Pipebursting program, seven (7) construction and one (1) design projects – $6,454,387

Mayor Gordon opened the Public Hearing at 6:22 p.m. for in favor.
No one spoke.

Mayor Gordon opened the Public Hearing for opposition.
No one spoke.

Councilmember Don McBurnett made a motion to close the Public Hearing, Councilmember Joe Veracruz seconded the motion. The vote was cast 6 for, 0 against (Mayor Pro Tem Patrick Harvey absent).

Mayor Gordon closed the Public Hearing at 6:24 p.m.

4. CONSIDER ESTABLISHING THE DATE OF AUGUST 31, 2021 TO CONSIDER A VOTE ON THE BUDGET.

City Council had a consensus to establish and consider a Vote on the Budget on August 31, 2021, City Council Meeting.

Councilmember Greg Contreras made a motion to approve the item as stated, Councilmember Mark D. Cooks seconded the motion. The vote was cast 6 for, 0 against (Mayor Pro Tem Patrick Harvey absent). Item passed.

5. CONDUCT A PUBLIC HEARING AND DELIBERATE ON THE FY 2021-2022 PROPOSED TAX RATE.

Interim Finance Director Atmore and Budget Analyst Otey presented the item.

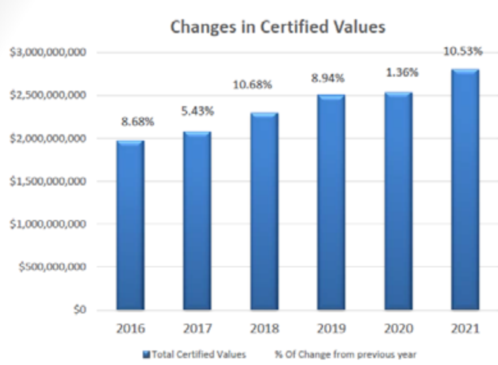
Property Tax Calculation Example

ASSESSED VALUE	TAX YEAR 2020 $200,000 Homestead Exemptions Only			
	RATE	HOMESTEAD REDUCTION IN VALUE	TAXABLE VALUE	AMOUNT
CITY	0.716852	0	200,000	$1,433.70
DUNCANVILLE ISD	1.367600	-25,000	175,000	$2,393.30
DALLAS COUNTY	0.249740	-40,000	160,000	$399.58
PARKLAND HOSPITAL	0.266100	-40,000	160,000	$425.76
DALLAS COLLEGE	0.124000	-40,000	160,000	$198.40
TOTAL PROPERTY TAX				$4,850.75

ASSESSED VALUE	TAX YEAR 2020 $200,000 Homestead Exemptions & Over 65			
	RATE	HOMESTEAD REDUCTION IN VALUE	TAXABLE VALUE	AMOUNT
CITY	0.716852	-30,000	170,000	$1,218.65
DUNCANVILLE ISD	1.367600	-40,000	160,000	$2,188.16
DALLAS COUNTY	0.249740	-109,000	91,000	$227.26
PARKLAND HOSPITAL	0.266100	-109,000	91,000	$242.15
DALLAS COLLEGE	0.124000	-115,000	85,000	$105.40
TOTAL PROPERTY TAX				$3,981.62

NOTE: Dallas Central Appraisal District is responsible for the valuation of property. Dallas County collects property tax on behalf of the City.

2021 PROPOSED TAX RATE



2021 Certified Taxable Values		
Residential	$	1,959,712,544
Commercial and BPP	$	846,164,801
Total Certified Values	$	2,805,877,345
Lowest Value under Protest	$	41,973,785
Total Taxable Value	$	2,847,851,130
Proposed Tax Rate	$	0.700000
Divide Values / $100	$	28,478,511.30
Total Property Tax Revenue	$	19,934,958

Description	Tax Rate	Difference from Proposed Tax Rate	Property Tax Revenue	Difference	General Fund Impact
Estimated Tax Revenue - Proposed	0.700000	0.000000	$19,934,958	$0	$0
Estimated Tax Revenue @ NNR	0.673838	(0.026162)	$19,189,903	($745,055)	($697,585)
Estimated Tax Revenue @ VAR	0.702073	0.028235	$19,993,994	$59,036	$55,275

2021 PROPOSED TAX RATE

Tax Rate Comparison			
Fiscal Year	Tax Rate	No-New-Revenue Rate Formerly Effective Tax Rate	Voter-Approval Rate Formerly Rollback Tax Rate
2016	$0.758447	$0.718796	$0.790517
2017	$0.758447	$0.704578	$0.763848
2018	$0.758447	$0.717895	$0.780079
2019	$0.748448	$0.689904	$0.748940
2020	$0.743447	$0.686452	$0.751442
2021	$0.716852	$0.698962	$0.721852
2022	$0.700000	$0.673838	$0.702073

Proposed Tax Rate: The rate the City is proposing and from which the property tax revenue in the FY2021-2022 budget is calculated.

No-New-Revenue Tax Rate: The calculated rate that provides the City with no increase in property tax revenue. 2020 City Tax Rate = $0.716852. Average Taxable Home Values increased by 6.15% over 2020 values. The 2021 calculated No-New-Revenue Tax rate is roughly 6.15% less.

Voter-Approval Rate: The highest rate the City may adopted without an election.

CITY	2020	2021	% of Change
Cedar Hill	$0.688102	$0.697030	1.30%
Dallas	$0.776300	$0.773300	-0.39%
DeSoto	$0.701554	$0.701554	0.00%
Duncanville	$0.716852	$0.700000	-2.35%
Lancaster	$0.819736	$0.769287	-6.15%

2021 PROPOSED TAX RATE

THE PROPOSED TOTAL TAX RATE OF $0.700000 IS A 3.88 PERCENT INCREASE IN THE TAX RATE.

No-New-Revenue Total Tax Rate	$0.673838 per $100
2021 Proposed total tax rate	$0.700000 per $100
Difference	$0.026162
% of change	3.88%

2021 PROPOSED TAX RATE

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.55 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $-10.75.

No-New-Revenue M&O Tax Rate	$0.626867 per $100
2021 Proposed M&O Tax Rate	$0.655410 per $100
Difference	$0.028543
% of Change	4.55%

TAXABLE VALUE EXAMPLE	$100,000	$1,000
2020 M&O Tax Rate	$0.666163 per $100	$666.16
2021 M&O Tax Rate	$0.655410 per $100	$655.41
$ Change in M&O taxes	$-0.010753	$-10.75

Mayor Gordon opened the Public Hearing at 6:50 p.m. for in favor.
No one spoke.

Mayor Gordon opened the Public Hearing for opposition.
No one spoke.

Councilmember Don McBurnett made a motion to close the Public Hearing, Councilmember Mark D. Cooks seconded the motion. The vote was cast 6 for, 0 against (Mayor Pro Tem Patrick Harvey absent).

Mayor Gordon closed the Public Hearing at 6:52 p.m.

ADJOURNMENT

The meeting was adjourned at 7:07 p.m.

APPROVED:

MAYOR

ATTEST:

CITY SECRETARY

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