

# Duncanville

City of Champions



INCORPORATED SINCE 1947

## ANNUAL COMPREHENSIVE FINANCIAL REPORT FISCAL YEAR 2021-2022



**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
OF THE  
CITY OF DUNCANVILLE, TEXAS**

**FOR  
FISCAL YEAR ENDED  
SEPTEMBER 30, 2022**

**PREPARED BY:  
CITY OF DUNCANVILLE  
DEPARTMENT OF FISCAL SERVICES**



CITY OF DUNCANVILLE, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<b>INTRODUCTORY SECTION:</b>	
Letter of Transmittal.....	1
Organizational Chart.....	7
Administrative Officials.....	7
City Council.....	8
City of Duncanville District Map.....	9
<b>FINANCIAL SECTION:</b>	
<b>Independent Auditor's Report</b> .....	<b>13</b>
<b>Management's Discussion and Analysis</b> .....	<b>17</b>
<b>Basic Financial Statements:</b>	
Government-wide Financial Statements:	
Statement of Net Position.....	29
Statement of Activities.....	30
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet- Governmental Funds.....	32
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	33
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds.....	34
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	35
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual-General Fund.....	36
Proprietary Funds:	
Statement of Net Position-Proprietary Funds.....	37
Statement of Revenues, Expenses, and Changes in Fund Net Position- Proprietary Funds.....	38
Statement of Cash Flows-Proprietary Funds.....	39
Notes to the Basic Financial Statements.....	40

**TABLE OF CONTENTS**  
(Continued)

Page

Required Supplementary Information:

Texas Municipal Retirement System (TMRS) –	
Schedule of Changes in Net Pension Liability and Related Ratios.....	73
Schedule of Contributions.....	75
Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios.....	76

**Combining and Individual Fund Statements and Schedules:**

General Fund:

Budgetary Comparison Schedule of Revenues.....	77
Budgetary Comparison Schedule of Expenditures.....	79

Non-Major Governmental Funds:

Description of Individual Non-Major Governmental Funds.....	83
Combining Balance Sheet.....	85
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	86
Non-Major Special Revenue Funds Combining Balance Sheet.....	87
Non-Major Special Revenue Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	89
Hotel-Motel Tax Fund Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual.....	91
Drainage Fees Fund Schedule of Revenues Expenditures and Changes in Fund Balance Budget and Actual .....	92
Debt Service Fund Schedule of Revenues and Expenditures Budget and Actual.....	93

Enterprise Funds:

Schedule of Detailed Revenues- Budget and Actual.....	95
Schedule of Expenditures-Budget and Actual.....	96

Internal Service Funds:

Description of Individual Internal Service Funds.....	99
Combining Statement of Net Position.....	100
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	101
Combining Statement of Cash Flows.....	102

Component Unit Fund Financial Statements:

Description of Component Unit.....	103
Balance Sheet- Fund Level.....	104
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	105
Statement of Revenues, Expenditures, and Changes in Fund Balances Fund Level.....	106
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	107

**TABLE OF CONTENTS**  
(Continued)

	<u>Schedule</u>	<u>Page</u>
<b>STATISTICAL SECTION (Unaudited):</b>		
Net Position by Component - Last Ten Fiscal Years.....	1	113
Changes in Net Position - Last Ten Fiscal Years.....	2	114
Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	3	116
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	4	117
Assessed Value and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years.....	5	118
Property Tax Rates - Direct and Overlapping Governments - Last Ten Fiscal Years.....	6	119
Principal Property Taxpayers – Current Year and Nine Years Ago.....	7	120
Property Tax Levies and Collections – Last Ten Fiscal Years.....	8	121
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	9	122
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	10	123
Direct and Overlapping Governmental Activities Debt As of September 30, 2020.....	11	124
Legal Debt Margin Information As of September 30, 2020.....	12	125
Pledged-Revenue Coverage - Last Ten Fiscal Years.....	13	126
Demographic and Economic Statistics – Last Ten Fiscal Years.....	14	127
Principal Employers – Current Year and Nine Years Ago.....	15	128
Full-time Equivalent City Government Employees – Last Ten Fiscal Years.....	16	129
Operating Indicators by Function/Program – Last Ten Fiscal Years.....	17	130
Capital Asset Statistics by Function/Program – Last Ten Fiscal Years.....	18	131



# Duncanville

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# **INTRODUCTORY SECTION**





**Douglas Finch**  
**City Manager**

March 15, 2024

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

The Fiscal Services Department and City Manager's Office are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the City of Duncanville, Texas, for the fiscal year ended September 30, 2022.

This report provides the City Council, City staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial position 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 fully understand the City's financial affairs are included.

McConnell & 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, 2022. The independent auditor's report is located at the beginning of the financial section of this ACFR.

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 complements 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 2021 estimated population for the City was 40,358 (Source: ESRI).

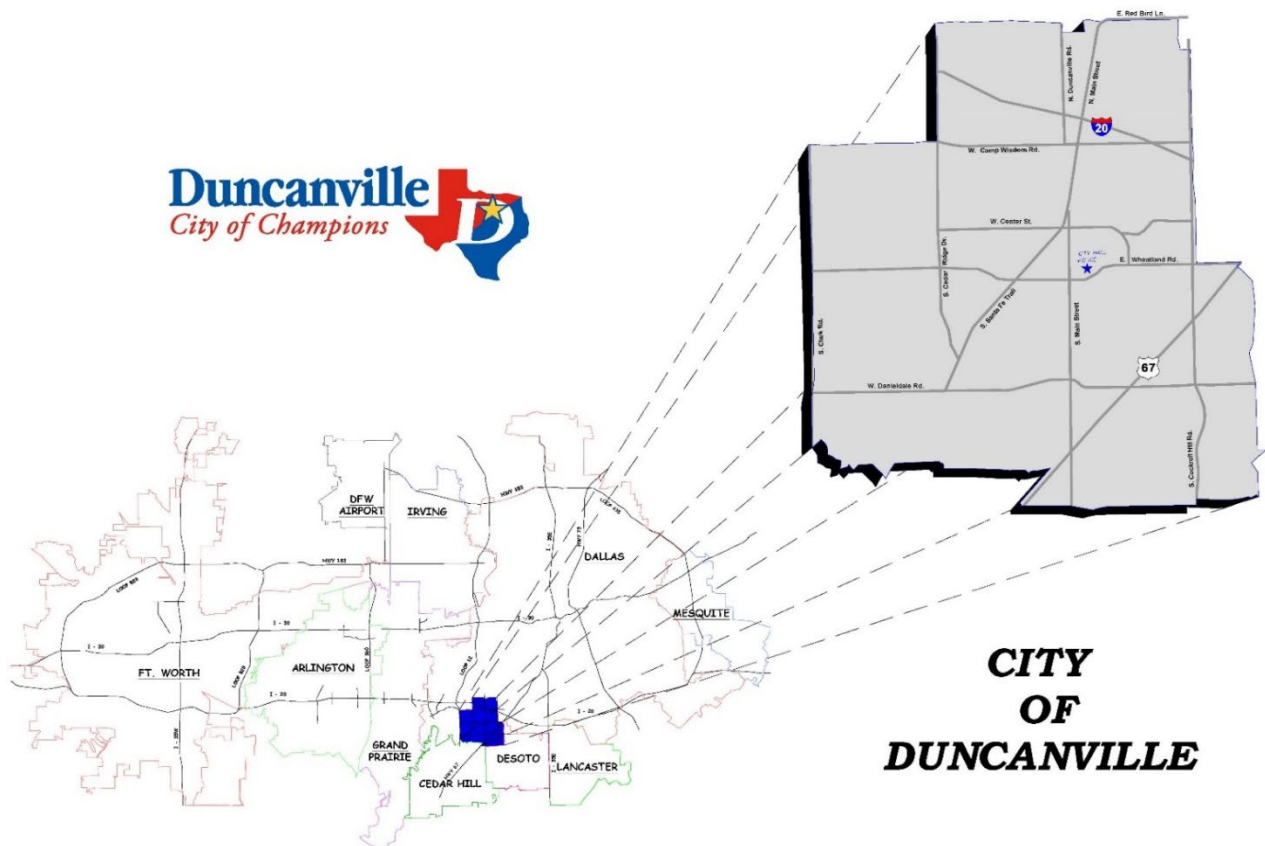
The City is a political subdivision and municipal corporation of the State of Texas, duly organized and existing under the laws of the State of Texas, including the City's Home Rule Charter. The City was incorporated in 1949 and first adopted the Home Rule Charter on May 5, 1962. The City operates under 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 City's basic financial statements include all government activities, organizations, functions, and a discreet component unit, the Duncanville Community Economic Development

Corporation (DCEDC), for which the City is financially accountable as defined by the Governmental Accounting Standards Board (GASB). No other governmental organizations are included in this report based on these criteria.

### Services Provided

The City provides necessary services while managing costs to deliver services through a strict budget and accounting process. Primary services offered under general government and enterprise functions are public safety (police and fire protection), emergency medical services, court services, highways and street maintenance, water and sanitary sewer utility services, health and social services, culture and recreational activities, library services, public improvements, planning and zoning activities, 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, expenditures when services or goods are received, and liabilities being incurred. Accounting records for the City's utility funds and other proprietary activities are maintained on an accrual basis. Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level. Capital expenditures (items over \$5,000 and having a useful life of three or more years) are monitored and controlled by each item purchased. 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 ensure that adequate accounting data is compiled to prepare 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 judgments 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 when fully implemented and utilized; 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, with the exception of the General Fund, which is at the department level. Monthly financial reports show 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 considered from the broader perspective of the specific environment within which the City operates.

### **Regional Economy**

- In 2021, the Dallas-Fort Worth metroplex gained more people than other U.S. metro. The total population now stands at 7.8 million. (Dallas Regional Chamber)
- As of 2022, 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 2021, the DFW Metropolitan area was the sixth-largest export market in the United States. (Dallas Regional Chamber)
- 75% of business establishments in the DFW region have fewer than 100 employees; 24 Fortune Global 500 companies have headquarters in DFW. (Dallas Regional Chamber, Office of the Texas Governor)
- Dallas-Fort Worth offers a variety of quality educational institutions with robust programming in life sciences, engineering, and the arts. The University of Texas at Dallas, the University of North Texas, and the University of Texas at Arlington, are among Texas' eight "emerging research" universities. U.T. Southwestern Medical Center is among the nation's best in biology and biochemistry research, boasting countless clinical breakthroughs and innovations. (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 occurred during the 1960s and 1970s, leaving only a few small vacant tracts available, with the City essentially serving as a bedroom community (67% residential).

In 2017 the City adopted a Comprehensive Plan, "Destination Duncanville" which created a vision for the City over the next 20 to 30 years and provides a framework for strategic and policy-related decisions necessary to achieve that vision. To assist in managing changes that have occurred over the years, the comprehensive plan continues to provide direction on prioritizing the City's response to the demands brought about by change and how to allocate the City's resources best to deal with growth and redevelopment-related issues.

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.

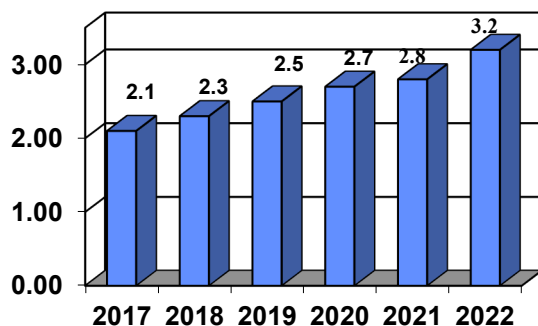
Duncanville's citizens and business community are committed to managing growth and maintaining the economic prosperity and quality of life Duncanville currently enjoys.

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

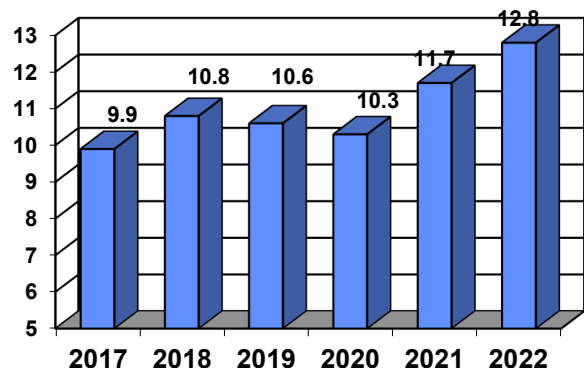
- Texas Department of Transportation construction of new east and westbound service roads and ramps along I-20 between Cockrell Hill Road to Hampton Road, which includes new bridges across US-67. Estimated completion date of September 2025.
- Maintaining an aggressive water and sewer line rehabilitation/replacement 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 relocate on and off ramps, add decorative hardscapes under overpasses, and to add landscaping and monuments.
- Fire Station 1 construction, as approved in the 2018 Bond election. Substantial completion expected in September 2023.
- The Duncanville Community Economic Development Corporation (DCEDC) and City Council approved and paid a \$1.5 million incentive grant for Wheatland Plaza, one of the City's major shopping centers, for renovation and redevelopment. Renovation and redevelopment are currently underway.

## Economic Signs

**TAXABLE PROPERTY VALUATIONS**  
(in billions)



**SALES TAX COLLECTIONS**  
(in millions)



## **Future Economic Outlook**

Duncanville continues to experience an increase in sales tax collections. In FY 2022, the city experienced an 8.96% increase over the previous year. As the COVID-19 pandemic ended, the city experienced inflationary increases as the cost of good services increased. The City expects sales tax to increase in the year ahead but not at the same pace as in the previous two fiscal years. The City can expect increases in property values as the DFW metroplex continues to experience growth and job creation.

## **RELEVANT FINANCIAL POLICIES**

The City's policy is 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). The Financial Services Department and a third-party financial institution maintain evidence of the pledged collateral. Pledged collateral is also reviewed by the Financial Services Department and our investment advisors, Valley View Investment Consultants. 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.

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.

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 Custodian has received the correct security. 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.

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 selecting 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.

## **Financial Planning**

The City Financial Policies state that the target fund balance of 60 days of operating expenditures should be maintained in the general fund. The City elected to target a 75-day fund balance for FY23 to ensure against unforeseen changes that might negatively impact revenues or expenditures. The City also maintains a 5-year capital improvement budget for streets, parks, water and wastewater, and city buildings. A fleet replacement fund is utilized where each cost center, with capital equipment, pre-funds replacement costs so that no borrowing is required. A similar Information Technology replacement fund is also used 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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparing 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 ACFR must satisfy both generally accepted accounting principles and applicable legal requirements.


A Certificate of Achievement is valid for one year only. We believe our current report for the year ended September 30, 2022 continues to conform to the Certificate of Achievement program requirements, we acknowledge being outside of the allowable window to submit this report 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 Fiscal Services Department.

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,



---

Douglas Finch  
City Manager



---

Richard Jackson  
Managing Director, Financial Services



# ORGANIZATIONAL CHART



## Administrative Officials

Douglas Finch, City Manager

Robert Brown, Assistant City Manager

David Kees, Assistant to the City Manager

Richard Jackson, Managing Director of Fiscal Services/CFO

Chiquita Taylor, City Secretary

# City Council

Barry L. Gordon, Mayor

Councilmembers:

Joe Veracruz, District 1

Don McBurnett, District 2

Jeremy Koontz, District 3

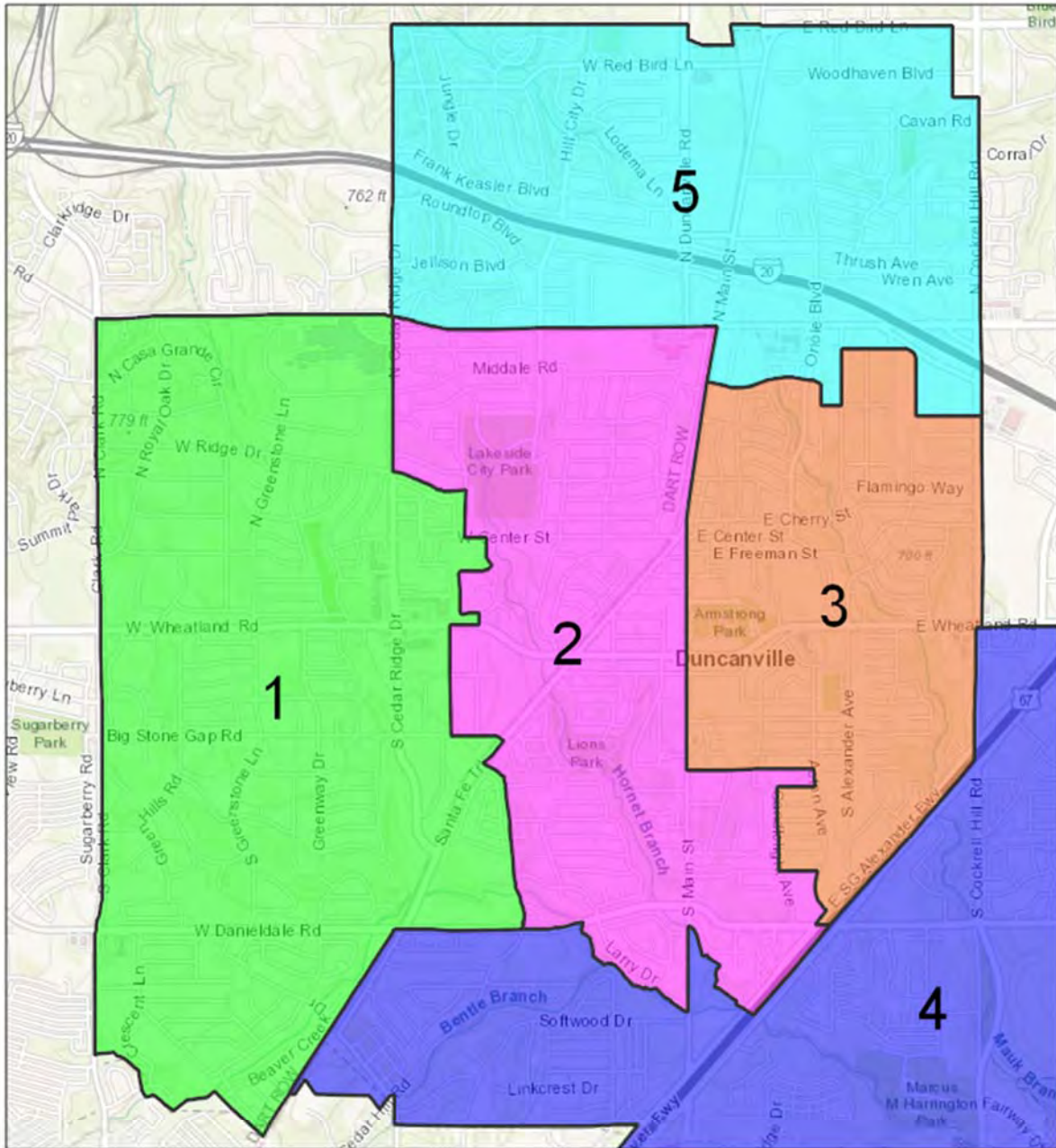
Karen Cherry-Brown, District 4

Greg Contreras, District 5 and Mayor Pro Tem

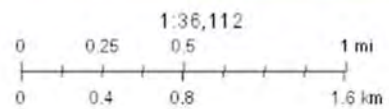
DeMonica Gooden, Councilmember At-Large



# CITY COUNCIL DISTRICT MAP



May 3, 2019



Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBasis, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community



# Duncanville

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# **FINANCIAL SECTION**







## 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 unit, 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, 2022, 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.



## **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, 2022, and, the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General 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 17 through 27), Schedule of Changes in Net Pension (pages 73 through 75), and Schedule of Changes in Other Postemployment Benefits (page 76), 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'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 15, 2024 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 LLP*

Dallas, Texas  
March 15, 2024



## City of Duncanville, Texas

### Management's Discussion and Analysis for the Fiscal Year Ended September 30, 2022

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, 2022. 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 \$148.5 million (net position). This number must be viewed in the context that the vast majority of the City's net position (\$101.3 million) is 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 \$8.2 million is restricted for various purposes such as capital projects, public safety or community programs. The remaining \$39.1 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 \$86.3 million (net position). Governmental activities net position increased by \$7 million.
- As of the close of the current fiscal year, City of Duncanville governmental funds reported combined ending fund balances of \$46.8 million, an increase of \$2.2 million from the prior year. Of this amount, \$17 million is unassigned and available for spending subject to the City's self-imposed limitations by management for intended use.
- At year-end, the ending fund balance for the General Fund was \$20 million. On a current financial resources basis, total fund balance for the General Fund increased by \$2 million.
- The City's net bonded debt decreased by \$1.2 million during the current fiscal year.
- The United States government passed the American Rescue Plan Act (ARPA) in March, 2021. In fiscal year 2022, the City recognized \$4,800,977 of ARPA funding. The total awarded was \$9,611,442. The second tranche is to be received in 2023. This was a pass-thru award from the Texas Department of Emergency Management. Eligible uses of the funds fall into categories such as Covid-19 pandemic recovery, employee premiums to pay employees who worked during the pandemic period, broadband infrastructure, water and sewer infrastructure, and revenue loss.
- The City has continued to see increases in property tax revenue. Sales tax revenue has increased and is expected to continue on this trend. 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) Governmental-wide financial statements, 2) fund financial statements, and 3) notes to 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 fiscal 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 the City's assets, deferred outflows (inflows) and liabilities, with the difference reports 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).

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, neighborhood services, 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, sanitation 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 29-31 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 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 governmental fund 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, 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 32-34 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, and Bond Capital Projects, all of which are to be considered major funds. Data from nine 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 85-93 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 Fund 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), Sanitation, 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 general liability insurance programs, and fleet and information technology replacement activities. All 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, Sanitation, 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 page 37-39 of this report. Individual fund data for proprietary funds in the form of budget data and combining statements can be found on pages 94-102 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 41-60 of this report.

**Other Information.** In addition to the basic financial statements accompanying notes, this report also presents certain required supplementary information concerning the City’s progress in funding its obligation to provide pension and other post-employment benefits to its employees. The 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 \$148.5 million as of September 30, 2022.

	Governmental Activities		Business-type Activities		Total	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Current and other assets	\$68,093,913	\$58,961,439	\$18,608,818	\$18,660,532	\$86,702,731	\$77,621,971
Capital assets, net	55,809,674	55,621,340	48,298,329	47,218,300	104,108,003	102,839,640
Total assets	123,903,587	114,582,779	66,907,147	65,878,832	190,810,734	180,461,611
Total deferred outflows of resources	(587,772)	2,422,584	(69,060)	297,033	(656,832)	2,719,617
Current liabilities	\$11,253,997	\$7,911,535	\$2,727,955	\$3,529,055	\$13,981,952	\$11,440,590
Noncurrent liabilities	26,839,512	26,722,179	1,732,026	2,579,527	28,571,538	29,301,706
Total liabilities	38,093,509	34,633,714	4,459,981	6,108,582	42,553,490	40,742,296
Total deferred inflows of resources	165,815	3,768,899	103,746	465,163	269,561	4,234,062
Net investment in capital assets	54,493,709	54,195,373	46,768,084	45,041,387	101,261,793	99,236,760
Restricted net position	8,233,351	6,970,162	-	-	8,233,351	6,970,162
Unrestricted net position	23,546,179	17,437,215	15,506,276	14,560,733	39,052,455	31,997,948
Total net position	<u>\$86,273,239</u>	<u>\$78,602,750</u>	<u>\$62,274,360</u>	<u>\$59,602,120</u>	<u>\$148,547,599</u>	<u>\$138,204,870</u>

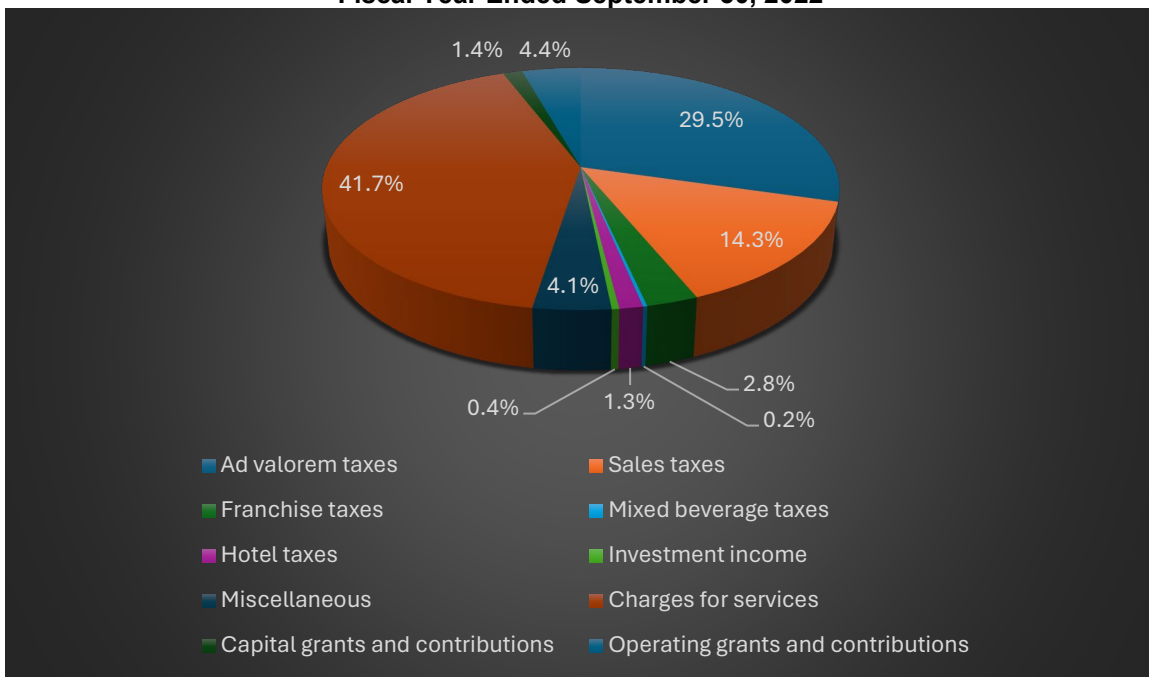
The majority of the City's net position \$101.3 million (68.2%) are invested in capital assets (e.g., land, buildings, equipment, improvements, infrastructure and construction in progress). The City uses these capital assets to provide services to citizens and consequently, these assets are not available 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 \$8.2 million (5.5%) 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 \$39.1 million (26.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

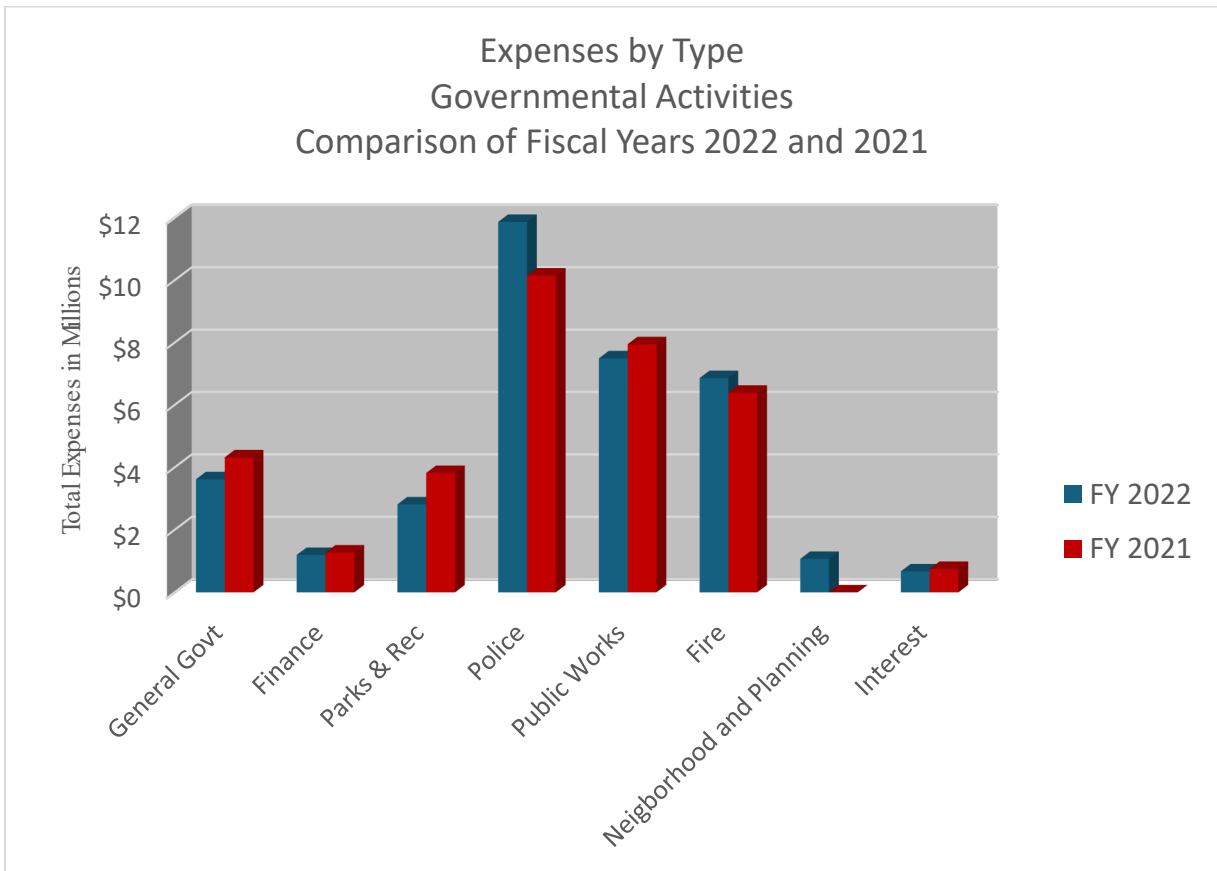
**Analysis of the City's Operations.** Overall, the City's total net position increased by \$12.1 million (8.8%) from the prior year.

**Changes in Net Position  
Revenue by Major Category  
Governmental and Business-type Activities  
Fiscal Year Ended September 30, 2022**



**Governmental Activities.** Total revenues for governmental activities increased by \$3.1 million in fiscal year 2022. The primary drivers are increases in Operating, Capital Grants and Contributions. In FY 2022 the City received the first tranche of the State and Local Fiscal Recovery Fund (SLFRF), also known as the American Rescue Plan. Total amount received was \$1.9 million. Sales tax increased by \$778 thousand (8.8%) due to a greater volume of purchases made as the market continued to improve from the economic downturn experienced during the pandemic.

Overall governmental activities expenses increased by \$943 thousand. Salary and benefits were increased in FY 2022 with a 2% Cost of Living Adjustment given to employees, increasing the minimum wage for full-time positions to \$15 per hour, and 10.5 Full-Time Equivalent positions were added to the budget across all governmental funds. Capital Bond project expenditures increased by \$388 thousand.





**Business-type Activities.** Net position from business-type activities increased by \$2.6 million. Program revenues increased by \$1.3 million as a result of more water and sewer charges being collected. Overall business-type expenses reflected an increase of \$900 thousand as water and sewer operating costs also increased.

The following table provides a summary of the City's operations at fiscal year 2022:

City of Duncanville						
Changes in Net Position						
For the Fiscal Years Ending September 30, 2021 and 2022						
	Governmental		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 3,427,808	\$ 3,775,667	\$ 24,187,703	\$ 22,319,460	\$ 27,615,511	\$ 26,095,127
Operating grants and contributions	2,943,316	2,162,428	-	537,800	2,943,316	2,700,228
Capital grants and contributions	972,375	59,963	-	-	972,375	59,963
General revenues:						
Ad valorem taxes	19,917,548	20,733,113	-	-	19,917,548	20,733,113
Sales taxes	9,617,539	8,839,187	-	-	9,617,539	8,839,187
Franchise taxes	1,857,149	1,798,295	-	-	1,857,149	1,798,295
Mixed beverage taxes	144,962	99,913	-	-	144,962	99,913
Hotel taxes	843,213	848,912	-	-	843,213	848,912
Investment income	247,887	303,622	16,543	33,762	264,430	337,384
Miscellaneous	2,235,287	415,466	-	-	2,235,287	415,466
Total revenues	<u>42,207,084</u>	<u>39,036,566</u>	<u>24,204,246</u>	<u>22,891,022</u>	<u>66,411,330</u>	<u>61,927,588</u>
Expenses:						
General government	3,622,947	4,323,173	-	-	3,622,947	4,323,173
Finance	1,196,680	1,275,515	-	-	1,196,680	1,275,515
Parks and recreation	2,817,095	3,822,563	-	-	2,817,095	3,822,563
Police	11,872,410	10,154,245	-	-	11,872,410	10,154,245
Public works	7,497,327	7,950,616	-	-	7,497,327	7,950,616
Fire	6,864,129	6,394,166	-	-	6,864,129	6,394,166
Neighborhood planning	1,070,690	-	-	-	1,070,690	-
Interest and fiscal charges	671,617	749,574	-	-	671,617	749,574
Water and sewer	-	-	13,695,300	13,263,563	13,695,300	13,263,563
Solid waste	-	-	4,077,816	3,758,469	4,077,816	3,758,469
Sports facility	-	-	1,575,225	1,413,186	1,575,225	1,413,186
Total expenses	<u>35,612,895</u>	<u>34,669,852</u>	<u>19,348,341</u>	<u>18,435,218</u>	<u>54,961,236</u>	<u>53,105,070</u>
Increase (decrease) in net position before transfers	6,594,189	4,366,714	4,855,905	4,455,804	11,450,094	8,822,518
Transfers	<u>2,810,100</u>	<u>2,632,520</u>	<u>(2,183,665)</u>	<u>(2,632,520)</u>	<u>626,435</u>	<u>-</u>
Increase (decrease) in net position	9,404,289	6,999,234	2,672,240	1,823,284	12,076,529	8,822,518
Net position—beginning	<u>76,868,950</u>	<u>71,603,516</u>	<u>59,602,120</u>	<u>57,778,836</u>	<u>138,204,870</u>	<u>129,382,352</u>
Net position—ending	<u>\$ 86,273,239</u>	<u>\$ 78,602,750</u>	<u>\$ 62,274,360</u>	<u>\$ 59,602,120</u>	<u>\$ 150,281,399</u>	<u>\$ 138,204,870</u>

## 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. 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 \$46.8 million. Approximately 36.4% of this total amount constitutes unassigned fund balance which is available for any public purpose. Approximately 6.4% of fund balance has been assigned by City management for one-time projects. The total restricted fund balance of \$26.8 million is 57.2% of the total fund balance and is constrained by creditors, grantors, contributors or laws or regulations. Fund balance for all governmental funds increased by \$2.2 million over the previous fiscal year.

General Fund revenues, not including transfers, were adopted at \$32 million. Actual revenues were \$33.6 million, a difference of \$1.3 million. General Fund expenses were adopted at \$36.8 million. Actual expenses were \$33.1 million, a difference of \$3.2 million less. This resulted in a \$2 million increase to the fund balance. The City's financial policy is to maintain a fund balance in the General Fund equal to 60 days of expenditures, approximately 15-20%, however the City has opted to target a 75-day fund balance. Fiscal Year 2022 ended with a fund balance of 187 days, approximately 51% of expenditures.

The Debt Service fund balance decreased by \$152 thousand. The Bond Capital Projects fund balance decreased by \$6.8 million as street and fire station projects began.

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 \$2.7 million. There were no water and sewer rate increases enacted in fiscal year 2022. The Solid Waste fund net position decreased by \$272.9 thousand during this fiscal year. The Fieldhouse Sports Facility ended fiscal year 2022 with an increase in net position of \$279 thousand.

## Pensions and Retiree Healthcare

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 Asset as of September 30, 2022, of \$10.1 million. The City's plan fiduciary net position is 108.39% of the total pension asset.

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 \$2.5 million as of September 30, 2022, a decrease of \$112 thousand from the previous fiscal year.

## 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 2022, the City had \$104.1 million 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 increase of \$1.3 million which is 1.2% more than the capital assets for the prior fiscal year.

City of Duncanville's Capital Assets (Net of Depreciation, in Thousands)						
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Land	\$ 21,140	\$ 21,140	\$ 568	\$ 568	\$ 21,708	\$ 21,708
Construction in progress	4,443	2,034	5,699	3,857	10,142	5,891
Buildings	6,827	7,109	7,298	7,711	14,125	14,820
Infrastructure	13,478	14,570	30,212	30,209	43,690	44,779
Improvements	5,359	5,555	1,306	1,344	6,665	6,899
Equipment	4,563	5,215	912	1,128	5,475	6,343
Water rights	-	-	2,304	2,401	2,304	2,401
Totals	<u>\$ 55,810</u>	<u>\$ 55,623</u>	<u>\$ 48,299</u>	<u>\$ 47,218</u>	<u>\$ 104,109</u>	<u>\$ 102,841</u>

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

- Water and Wastewater (business-type activities) capital projects in progress additions include: \$1.8 million including Danieldale Road and Danieldale Ground Storage Tank Rehabilitation.
- Vehicle and equipment replacements were made totaling \$197,224 out of the Fleet Replacement fund. The new additions include one police vehicle, Fire Marshal truck, and one heavy duty equipment item.

- More detailed information about the City’s capital assets can be found in Note 5 to the financial statements.

Following is a list of Public Work’s major CIP projects completed during FY 22:

- Stormwater Pipe Replacement at Meadowcreek Drive: \$341,021
- Green Tree Lane Water and Wastewater Improvements: \$1,105,374

### Debt Administration

- At year-end, the City had \$20.5 million in bonded debt outstanding. The entire amount is comprised of bonded debt backed by full faith and credit of the City.

<b>City of Duncanville’s Outstanding Debt</b>						
<b>General Obligation Bonds and Certificates of Obligation (in Thousands)</b>						
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Totals</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
General Obligation bonds	\$ 18,920	\$ 19,678	\$ 1,540	\$ 2,025	\$ 20,460	\$ 21,703
<b>Totals</b>	<b>\$ 18,920</b>	<b>\$ 19,678</b>	<b>\$ 1,540</b>	<b>\$ 2,025</b>	<b>\$ 20,460</b>	<b>\$ 21,703</b>

The City’s general obligation bonds have been assigned the rating of “AA” by the Standard & Poor’s Ratings. Additionally, 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 2022-2023 fiscal year budget:

- Ad Valorem tax revenue is determined, in part, by total assessed property value established by the Dallas Central Appraisal District. Total certified taxable property values increased by 14% on the tax roll for 2022-2023 from the previous fiscal year.
- The second factor in determining ad valorem tax revenue is the tax rate set by City Council. For 2022-2023 fiscal year budget, the City tax rate decreased by \$.04954 (7.08%), reducing the tax rate to \$0.650460 per \$100 of assessed valuation.
- As of September 30, 2022, sales tax revenues realized an 8.96% increase from the previous year actuals. An upward trend is expected to continue into 2022-2023, however not at the same pace. Factors such as inflation and pandemic recovery attributed to large increases in

the prior two fiscal years and have smoothed out. Sales tax revenue was projected to slightly increase for the 2022-2023 fiscal year adopted budget.

- Water, sewer, and garbage collection rates are projected to increase. Dallas Water Utilizes (wholesale water purchases), Trinity River Authority (Wastewater Treatment), Republic for garbage collection continue to pass increases to the City. The City will be engaging in a Water and Sewer Rate study for recommended rates to water and sewer.
- Funding of \$25,554,648 million has been allocated in capital projects related to IT and Fleet Replacements, water and wastewater line replacement, water and wastewater project construction design, pipe bursting, alley replacement, drainage improvements and street construction design projects, and continuation of Capital Bond projects.

Fiscal year 2022 ended with an unassigned fund balance in the general fund of \$17 million, available for spending in the 2022-2023 fiscal year.

### **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 Fiscal Services Department, at:

City of Duncanville  
ATTN: Richard Jackson, Managing Director of Fiscal Services/CFO  
PO Box 380280  
Duncanville, TX 75138-0280  
Phone: 972-780-5005  
[Richard.jackson@duncanvilletx.gov](mailto:Richard.jackson@duncanvilletx.gov)



# Duncanville

*City of Champions*

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**CITY OF DUNCANVILLE, TEXAS  
GOVERNMENT-WIDE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

	<u>Primary Government</u>			<b>Component Unit</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and investments	\$ 58,125,424	\$ 15,212,810	\$ 73,338,234	\$ 4,374,943
Receivables (net of allowance for uncollectibles)	3,469,473	3,195,808	6,665,281	500,374
Accrued interest and other	4,595	69,447	74,042	350
Prepaid items	28,988	1,713	30,701	-
Restricted cash and investments	-	448	448	-
Internal balances	3,385,384	44,611	3,429,995	-
Investment in joint ventures	841,837	-	841,837	-
Net pension asset	1,938,120	216,653	2,154,773	506,574
Capital assets:				
Nondepreciable	25,583,006	6,266,812	31,849,818	219,637
Depreciable- net of accumulated depreciation	<u>30,226,668</u>	<u>42,031,517</u>	<u>72,258,185</u>	<u>826,089</u>
<b>Total Assets</b>	<u>123,603,495</u>	<u>67,039,819</u>	<u>190,643,314</u>	<u>6,427,967</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred loss on bond refunding	-	6,821	6,821	-
Pension related deferred outflows	927,862	(245,870)	681,992	-
OPEB related deferred outflows	<u>1,392,848</u>	<u>169,989</u>	<u>1,562,837</u>	<u>-</u>
<b>Total deferred outflows of resources</b>	<u>2,320,710</u>	<u>(69,060)</u>	<u>2,251,650</u>	<u>-</u>
<b>LIABILITIES</b>				
Accounts payable	2,779,982	1,544,933	4,324,915	39,411
Contracts payable	-	40,805	40,805	-
Accrued liabilities	546,966	152,462	699,428	10,210
Accrued interest payable	6,264	-	6,264	-
Due to primary government	-	-	-	-
Unearned revenue	7,883,983	170,409	8,054,392	-
Customer performance and escrow deposits	36,802	735,365	772,167	-
Investment in joint ventures	-	-	-	-
Noncurrent liabilities				
Due within one year:				
Loan payable	-	-	-	-
Bonds and certificates of obligation payable	795,000	495,000	1,290,000	-
Compensated absences	248,793	7,890	256,683	-
Due in more than one year:				
Loan payable	-	-	-	-
Bonds and certificates of obligation payable	18,325,599	1,093,775	19,419,374	-
Compensated absences	3,305,391	97,379	3,402,770	-
Pension liability	(3,759)	(21,965)	(25,724)	-
Other postemployment benefits	<u>2,020,437</u>	<u>276,600</u>	<u>2,297,037</u>	<u>-</u>
<b>Total Liabilities</b>	<u>35,945,458</u>	<u>4,592,653</u>	<u>40,538,111</u>	<u>49,621</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension related deferred inflows pension	3,104,672	103,746	3,208,418	-
OPEB related deferred inflows	<u>600,836</u>	<u>-</u>	<u>600,836</u>	<u>-</u>
<b>Total deferred inflows of resources</b>	<u>3,705,508</u>	<u>103,746</u>	<u>3,809,254</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	54,493,709	46,768,084	101,261,793	1,045,728
Restricted for:				
Capital projects	2,508,945	-	2,508,945	-
Public safety	616,030	-	616,030	-
Other purposes	3,846,481	-	3,846,481	-
Debt service	1,261,895	-	1,261,895	-
Unrestricted	<u>23,546,179</u>	<u>15,506,276</u>	<u>39,052,455</u>	<u>5,332,618</u>
<b>Total Net Position</b>	<u>\$ 86,273,239</u>	<u>\$ 62,274,360</u>	<u>\$ 148,547,599</u>	<u>\$ 6,378,346</u>

CITY OF DUNCANVILLE  
 GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
 SEPTEMBER 30, 2022

PROGRAM ACTIVITIES	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government	\$ 5,356,747	\$ 249,823	\$ 209,520	\$ -
Finance	1,196,680	-	-	-
Parks and recreation	2,817,095	243,317	3,801	-
Police	11,872,410	479,897	319,658	-
Public works	7,497,327	1,383,343	2,363,391	-
Fire	6,864,129	1,071,428	46,946	972,375
Neighborhood and planning	1,070,690	-	-	-
Interest and fiscal charges	671,617	-	-	-
<b>Total governmental activities</b>	<u>37,346,695</u>	<u>3,427,808</u>	<u>2,943,316</u>	<u>972,375</u>
<b>Business-type activities:</b>				
Water	6,508,111	9,154,562	-	-
Sewer	7,187,189	9,589,679	-	-
Solid waste	4,077,816	4,147,161	-	-
Sports facility	1,575,225	1,296,301	-	-
<b>Total business-type activities</b>	<u>19,348,341</u>	<u>24,187,703</u>	<u>-</u>	<u>-</u>
<b>Total primary government</b>	<u>\$ 56,695,036</u>	<u>\$ 27,615,511</u>	<u>\$ 2,943,316</u>	<u>\$ 972,375</u>
<b>Component unit:</b>				
DCEDC	<u>\$ 3,404,065</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:

Taxes:

- Ad valorem
- Sales
- Franchise
- Mixed beverage
- Hotel occupancy

Gain on disposal

Self Insurance OI

Capital Replacement OI

Info Tech OI

Earnings on investments

Miscellaneous

Transfers

**Total general revenues and transfers**

Change in net position

Net position - beginning

Net position - ending



**Net (Expense) Revenue and Changes in Net Position**

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Unit</b>
\$ (4,897,404)	\$ -	\$ (4,897,404)	
(1,196,680)	-	(1,196,680)	
(2,569,977)	-	(2,569,977)	
(11,072,855)	-	(11,072,855)	
(3,750,593)	-	(3,750,593)	
(4,773,380)	-	(4,773,380)	
(1,070,690)	-	(1,070,690)	
(671,617)	-	(671,617)	
<u>(30,003,196)</u>	<u>-</u>	<u>(30,003,196)</u>	
-	2,646,451	2,646,451	
-	2,402,490	2,402,490	
-	69,345	69,345	
-	(278,924)	(278,924)	
-	4,839,362	4,839,362	
<u>(30,003,196)</u>	<u>4,839,362</u>	<u>(25,163,834)</u>	
			<u>(3,404,065)</u>
19,917,548	-	19,917,548	-
9,617,539	-	9,617,539	3,163,839
1,857,149	-	1,857,149	-
144,962	-	144,962	-
843,213	-	843,213	-
(7,594)	-	(7,594)	-
(84,647)	-	(84,647)	-
(436,652)	-	(436,652)	-
(294)	-	(294)	-
247,887	16,543	264,430	(1,180)
2,764,474	-	2,764,474	473,201
<u>2,810,100</u>	<u>(2,183,665)</u>	<u>626,435</u>	<u>-</u>
<u>37,673,685</u>	<u>(2,167,122)</u>	<u>35,506,563</u>	<u>3,635,860</u>
7,670,489	2,672,240	10,342,729	231,795
78,602,750	59,602,120	138,204,870	6,146,551
<u>\$ 86,273,239</u>	<u>\$ 62,274,360</u>	<u>\$ 148,547,599</u>	<u>\$ 6,378,346</u>

CITY OF DUNCANVILLE, TEXAS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
September 30, 2022

	General	Debt Service	Bond Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 19,811,060	\$ 1,231,254	\$ 13,309,676	\$ 20,366,525	\$ 54,718,515
Receivables -					
Property taxes (net of allowance)	352,981	30,641	-	-	383,622
Trade accounts (net of allowance)	316,314	-	-	67,693	384,007
Other taxes	10,406	-	-	-	10,406
Assessments	-	-	-	51,015	51,015
Intergovernmental	-	-	-	-	-
Accrued interest and other	4,595	-	-	-	4,595
Prepaid items	2,285,255	-	-	364,120	2,649,375
Due from other funds	186,325	-	-	58,483	244,808
<b>Total assets</b>	<b>\$ 22,966,936</b>	<b>\$ 1,261,895</b>	<b>\$ 13,309,676</b>	<b>\$ 20,907,836</b>	<b>\$ 58,446,343</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 2,197,062	\$ -	\$ 371,880	\$ 174,633	\$ 2,743,575
Customer performance and escrow deposits	36,802	-	-	-	36,802
Accrued liabilities	407,895	-	-	5,937	413,832
Due to other funds	-	-	-	186,325	186,325
Unearned revenue	20,414	-	-	7,805,080	7,825,494
<b>Total liabilities</b>	<b>2,662,173</b>	<b>-</b>	<b>371,880</b>	<b>8,171,975</b>	<b>11,206,028</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	333,014	28,606	-	51,015	412,635
<b>Total deferred inflows of resources</b>	<b>333,014</b>	<b>28,606</b>	<b>-</b>	<b>51,015</b>	<b>412,635</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	-	-	-	-	-
<b>Restricted for:</b>					
Debt service	-	1,233,289	-	-	1,233,289
Community redevelopment	-	-	-	411,997	411,997
Promotion of tourism, convention and hotel industry	-	-	-	3,336,430	3,336,430
Maintenance and construction of drainage projects	-	-	-	1,598,060	1,598,060
Public safety, cultural and recreational services	-	-	-	573,757	573,757
Court technology and security	-	-	-	97,684	97,684
Juvenile case management	-	-	-	75,718	75,718
Public safety and criminal investigations	-	-	-	389,119	389,119
Park construction	-	-	-	5,241,043	5,241,043
Capital improvements	-	-	12,937,796	894,876	13,832,672
<b>Assigned:</b>					
One-time projects	3,007,977	-	-	-	3,007,977
<b>Unassigned</b>	<b>16,963,772</b>	<b>-</b>	<b>-</b>	<b>66,162</b>	<b>17,029,934</b>
<b>Total fund balances</b>	<b>19,971,749</b>	<b>1,233,289</b>	<b>12,937,796</b>	<b>12,684,846</b>	<b>46,827,680</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 22,966,936</b>	<b>\$ 1,261,895</b>	<b>\$ 13,309,676</b>	<b>\$ 20,907,836</b>	<b>\$ 58,446,343</b>

**CITY OF DUNCANVILLE, TEXAS  
RECONCILIATION OF THE BALANCE SHEET  
OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2022**

**TOTAL FUND BALANCE- GOVERNMENTAL FUNDS** \$ 46,827,680

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 \$103,094. 5,615,037

Net pension assets in governmental activities are not current financial resources and therefore not reported in the governmental funds balance sheet. 1,938,120

Investments in joint ventures represent a financial asset not reported in governmental funds. 841,837

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 \$2,461,986). 53,347,688

Deferred outflows of resources are not reported in the governmental funds:  
Pension related deferred outflows 927,862  
OPEB related deferred outflows 1,392,848  
2,320,710

Revenue earned but not available within sixty days of the year end are not recognized as revenue in the fund financial statements. 412,635

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. (6,264)

Prior year adjustment to reflect consolidation of internal fund activities in the governmental funds 3,376,524

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 (19,120,599)  
Loan payable -  
Compensated absences (3,554,184)  
Other post employment benefits (2,020,437)  
(24,695,220)

Deferred inflows of resources are not reported in the governmental funds:  
Pension related deferred inflows (3,104,672)  
OPEB related deferred inflows (600,836)  
(3,705,508)

**NET POSITION OF GOVERNMENTAL ACTIVITIES** \$ 86,273,239

**CITY OF DUNCANVILLE, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30,2022**

	General	Debt Service	Bond Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 18,615,957	\$ 1,330,070	\$ -	\$ -	\$ 19,946,027
Sales	9,617,539	-	-	-	9,617,539
Franchise	1,857,149	-	-	-	1,857,149
Mixed beverage	144,962	-	-	-	144,962
Hotel	-	-	-	843,213	843,213
Licenses, permits and fees	1,730,397	-	-	789,946	2,520,343
Fines and forfeitures	306,998	-	-	244,229	551,227
Recreational fees	243,317	-	-	-	243,317
Intergovernmental	173,021	-	-	2,553,571	2,726,592
Investment income	153,562	-	81,168	11,084	245,814
Rental and other	740,839	-	-	79,264	820,103
Gifts and contributions	864	-	-	3,317	4,181
<b>Total revenues</b>	<b>33,584,605</b>	<b>1,330,070</b>	<b>81,168</b>	<b>4,524,624</b>	<b>39,520,467</b>
<b>EXPENDITURES</b>					
Current:					
General government	3,657,887	-	-	183,165	3,841,052
Finance	1,229,679	-	-	25,571	1,255,250
Parks and recreation	2,706,005	-	-	122,949	2,828,954
Police	10,078,609	-	-	1,647,132	11,725,741
Public works	6,211,194	-	-	247,794	6,458,988
Fire	7,266,588	-	3,948	3,365	7,273,901
Non-departmental	843,316	-	-	-	843,316
Neighborhood and Planning	1,070,690	-	-	-	1,070,690
Debt Service:					
Principal retirement	-	755,000	-	-	755,000
Interest and fiscal charges	-	727,256	-	-	727,256
Capital outlay:					
General government	232,883	-	-	-	232,883
Parks and recreation	60,661	-	-	-	60,661
Police	2,512	-	-	701,116	703,628
Public works	66,735	-	1,177,590	418,034	1,662,359
Fire	-	-	533,382	-	533,382
Non-departmental	38,375	-	-	-	38,375
<b>Total expenditures</b>	<b>33,465,134</b>	<b>1,482,256</b>	<b>1,714,920</b>	<b>3,349,126</b>	<b>40,011,436</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>119,471</b>	<b>(152,186)</b>	<b>(1,633,752)</b>	<b>1,175,498</b>	<b>(490,969)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	3,851,192	-	-	6,289,439	10,140,631
Transfers out	(1,953,080)	-	(5,200,000)	(298,614)	(7,451,694)
<b>Total other financing sources (uses)</b>	<b>1,898,112</b>	<b>-</b>	<b>(5,200,000)</b>	<b>5,990,825</b>	<b>2,688,937</b>
Net change in fund balances	2,017,583	(152,186)	(6,833,752)	7,166,323	2,197,968
Fund balances, beginning of year	17,954,166	1,385,475	19,771,548	5,518,523	44,629,712
Fund balances, end of year	<b>\$ 19,971,749</b>	<b>\$ 1,233,289</b>	<b>\$ 12,937,796</b>	<b>\$ 12,684,846</b>	<b>\$ 46,827,680</b>

**CITY OF DUNCANVILLE, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
SEPTEMBER 30, 2022**

**NET CHANGE IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS** \$ 2,197,968

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 \$995,648). 3,231,288

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. -

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. 203,929

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. (2,898,909)

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. 755,000

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. (77,061)

Certain revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 3,359,898

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. 420,262

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 \$109,803 allocated to business type activities). 288,655

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. (21,287)

Governmental funds report the effect of bond premiums when debt is first issued, whereas the amounts are amortized in the Statement of Activities. 123,806

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. 86,940

**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES** \$ 7,670,489

CITY OF DUNCANVILLE, TEXAS

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 18,614,836	\$ 18,569,836	\$ 18,615,957	\$ 46,121
Sales	8,337,523	9,237,979	9,617,539	379,560
Franchise	1,710,000	1,739,000	1,857,149	118,149
Other	76,000	85,000	144,962	59,962
Licenses, permits and fees	1,398,500	1,428,850	1,730,397	301,547
Fines and forfeitures	473,000	313,500	306,998	(6,502)
Recreation fees	275,000	262,300	243,317	(18,983)
Intergovernmental	165,000	182,500	173,021	(9,479)
Investment income	150,000	69,000	153,562	84,562
Rental and other	394,880	477,800	740,839	263,039
<b>Total revenues</b>	<u>31,594,739</u>	<u>32,365,765</u>	<u>33,583,741</u>	<u>1,217,976</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,543,116	3,761,431	3,657,887	103,544
Finance	1,219,175	1,243,139	1,229,679	13,460
Parks and recreation	3,120,437	3,251,288	2,706,005	545,283
Police	10,181,357	10,423,609	10,078,609	345,000
Public works	7,024,384	7,056,716	6,211,194	845,522
Fire	7,376,359	7,299,071	7,266,588	32,483
Non-departmental	526,558	586,956	843,316	(256,360)
Capital outlay:				
General government	205,000	220,000	232,883	(12,883)
Finance	-	-	-	-
Parks and recreation	2,244,003	1,986,948	60,661	1,926,287
Police	-	-	2,512	(2,512)
Public works	317,796	196,446	66,735	129,711
Non-departmental	-	-	38,375	(38,375)
<b>Total expenditures</b>	<u>35,758,185</u>	<u>36,025,604</u>	<u>32,394,444</u>	<u>3,631,160</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(4,163,446)</u>	<u>(3,659,839)</u>	<u>1,189,297</u>	<u>4,849,136</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,851,194	3,851,194	3,851,192	(2)
Transfers out	(2,606,575)	(1,944,280)	(1,953,080)	(8,800)
<b>Total other financing sources (uses)</b>	<u>1,244,619</u>	<u>1,906,914</u>	<u>1,898,112</u>	<u>(8,802)</u>
<b>Net change in fund balance</b>	<u>\$ (2,918,827)</u>	<u>\$ (1,752,925)</u>	<u>\$ 3,087,409</u>	<u>\$ 4,840,334</u>
<b>FUND BALANCE, beginning of year</b>			<u>17,954,166</u>	
<b>FUND BALANCE, end of year</b>			<u>\$ 21,041,575</u>	

CITY OF DUNCANVILLE, TEXAS

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 SEPTEMBER 30, 2022

	Utility	Solid Waste	Fieldhouse Sports Facility	Total	Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 14,377,431	\$ 354,979	\$ 480,400	\$ 15,212,810	\$ 3,477,778
Receivables-					
Customers (net of allowance)	1,174,081	229,004	-	1,403,085	-
Unbilled	1,471,638	321,085	-	1,792,723	-
Due from other funds	1,683,921	131,900	-	1,815,821	-
Accrued interest and other	-	-	69,447	69,447	-
Prepaid items	-	-	-	-	20,036
<b>Total current assets</b>	<b>18,707,071</b>	<b>1,036,968</b>	<b>549,847</b>	<b>20,293,886</b>	<b>3,497,814</b>
Non-current assets:					
Restricted cash-					
Customer deposits	448	-	-	448	-
Net pension asset	168,058	20,303	30,005	218,366	-
Capital assets-					
Land and construction-in-progress	5,788,376	-	478,436	6,266,812	-
Water rights, net	2,305,136	-	-	2,305,136	-
Buildings and improvements, net	4,390,270	-	4,212,888	8,603,158	-
Distribution lines and equipment, net	31,075,813	200	47,210	31,123,223	2,461,986
<b>Total non-current assets</b>	<b>43,728,101</b>	<b>20,503</b>	<b>4,768,539</b>	<b>48,517,143</b>	<b>2,461,986</b>
<b>TOTAL ASSETS</b>	<b>62,435,172</b>	<b>1,057,471</b>	<b>5,318,386</b>	<b>68,811,029</b>	<b>5,959,800</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred loss on bond refunding	-	-	6,821	6,821	-
Pension related deferred outflows	(191,265)	(21,331)	(33,274)	(245,870)	-
OPEB related deferred outflows	123,095	29,309	17,585	169,989	-
<b>Total deferred outflows of resources</b>	<b>(68,170)</b>	<b>7,978</b>	<b>(8,868)</b>	<b>(69,060)</b>	<b>-</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	1,149,700	342,437	50,796	1,542,933	107,276
Contracts payable	40,805	-	-	40,805	-
Accrued liabilities	45,079	83,840	23,543	152,462	134,393
Due to other funds	190,383	-	1,683,921	1,874,304	-
Accrued interest payable	-	-	-	-	-
Unearned revenue	-	-	170,409	170,409	-
Bonds payable - current	-	-	495,000	495,000	-
Accrued compensated absences - current	-	-	-	-	-
<b>Total current liabilities</b>	<b>1,425,967</b>	<b>426,277</b>	<b>2,423,669</b>	<b>4,275,913</b>	<b>241,669</b>
Long-term Liabilities:					
Bonds payable	9,982	-	1,083,793	1,093,775	-
Accrued compensated absences	72,092	10,041	23,136	105,269	-
Other postemployment benefits liability	200,296	47,690	28,614	276,600	-
Pension liability	(19,280)	(398)	(2,287)	(21,965)	-
Payable from restricted assets					
Customer deposits	724,988	-	12,377	737,365	-
<b>Total long-term liabilities</b>	<b>988,078</b>	<b>57,333</b>	<b>1,145,633</b>	<b>2,191,044</b>	<b>-</b>
<b>Total liabilities</b>	<b>2,414,045</b>	<b>483,610</b>	<b>3,569,302</b>	<b>6,466,957</b>	<b>241,669</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension related deferred inflows	76,327	15,955	11,464	103,746	-
OPEB related deferred inflows	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>76,327</b>	<b>15,955</b>	<b>11,464</b>	<b>103,746</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	-	-	-	-	-
Unrestricted	59,876,630	565,884	1,728,752	62,171,266	5,718,131
<b>TOTAL NET POSITION</b>	<b>\$ 59,876,630</b>	<b>\$ 565,884</b>	<b>\$ 1,728,752</b>	<b>\$ 62,171,266</b>	<b>\$ 5,718,131</b>
Reconciliation to government-wide statement of net position:					
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				103,094	
Net position of business-type activities				<u>\$ 62,274,360</u>	

**CITY OF DUNCANVILLE, TEXAS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Utility</u>	<u>Solid Waste</u>	<u>Fieldhouse Sports Facility</u>	<u>Total</u>	<u>Internal Service Funds</u>
<b>OPERATING REVENUES</b>					
Water	\$ 8,900,188	\$ -	\$ -	\$ 8,900,188	\$ -
Sewer	9,589,679	-	-	9,589,679	-
Solid waste	-	4,147,161	-	4,147,161	-
Sports facility	-	-	1,206,774	1,206,774	-
Penalties	83,930	-	-	83,930	-
Premiums, charges for services and other	170,444	-	89,527	259,971	1,610,560
<b>Total operating revenues</b>	<u>18,744,241</u>	<u>4,147,161</u>	<u>1,296,301</u>	<u>24,187,703</u>	<u>1,610,560</u>
<b>OPERATING EXPENSES</b>					
Water services	5,072,276	-	-	5,072,276	-
Sewer	5,432,280	-	-	5,432,280	-
Solid waste	-	4,077,790	-	4,077,790	-
Sports facility	-	-	1,232,575	1,232,575	-
Claims and provision	-	-	-	-	215,765
Equipment	257,197	-	-	257,197	60,581
Administrative and fiscal	1,413,387	-	-	1,413,387	336,534
Depreciation and amortization	1,563,342	26	296,319	1,859,687	832,261
<b>Total operating expenses</b>	<u>13,738,482</u>	<u>4,077,816</u>	<u>1,528,894</u>	<u>19,345,192</u>	<u>1,445,141</u>
<b>OPERATING INCOME (LOSS)</b>	<u>5,005,759</u>	<u>69,345</u>	<u>(232,593)</u>	<u>4,842,511</u>	<u>165,419</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Intergovernmental	-	-	0	-	-
Investment income	16,543	0	-	16,543	2,073
Interest and fiscal charges	-	-	(46,331)	(46,331)	-
Miscellaneous	-	-	-	-	-
<b>Total non-operating expenses</b>	<u>16,543</u>	<u>-</u>	<u>(46,331)</u>	<u>(29,788)</u>	<u>2,073</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>5,022,302</u>	<u>69,345</u>	<u>(278,924)</u>	<u>4,812,723</u>	<u>167,492</u>
Capital contributions	-	-	-	-	-
Transfers in	5,000,000	-	-	5,000,000	-
Transfers	(7,356,740)	(342,300)	-	(7,699,040)	121,163
<b>CHANGES IN NET POSITION</b>	<u>2,665,562</u>	<u>(272,955)</u>	<u>(278,924)</u>	<u>2,113,683</u>	<u>288,655</u>
<b>TOTAL NET POSITION - BEGINNING</b>	<u>57,211,068</u>	<u>838,839</u>	<u>1,449,119</u>		<u>5,429,476</u>
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 59,876,630</u>	<u>\$ 565,884</u>	<u>\$ 1,170,195</u>		<u>\$ 5,718,131</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				<u>103,094</u>	
Change in net position of business-type activities				<u>\$ 2,216,777</u>	



CITY OF DUNCANVILLE, TEXAS

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities			Governmental
	Utility Fund	Solid Waste Fund	Fieldhouse Sports Facility	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 18,646,206	\$ 4,171,836	\$ 1,298,630	\$ 24,116,672
Receipts from insured	-	-	-	-
Payments to suppliers	(12,195,405)	(3,791,302)	(692,254)	(16,678,961)
Payments to employees	(2,028,806)	(222,116)	(507,302)	(2,758,224)
Internal activity - receipts from other funds	-	-	-	1,610,560
Other receipts	170,444	-	-	170,444
<b>Net cash provided by operating activities</b>	<b>4,592,439</b>	<b>158,418</b>	<b>99,074</b>	<b>4,849,931</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers out to other funds	(7,356,740)	(342,298)	-	(7,699,038)
Receipts from interfund borrowings	1,666,132	-	1,683,921	3,350,053
Payments for interfund borrowings	(1,683,921)	-	(1,666,132)	(3,350,053)
Other contributions	5,000,000	-	-	5,000,000
<b>Net cash provided (used in) by noncapital financing activities</b>	<b>(2,374,529)</b>	<b>(342,298)</b>	<b>17,789</b>	<b>(2,699,038)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition and construction of capital assets	(1,675,205)	-	(2)	(1,675,207)
Fixed asset and Depreciation variances balance should be zero	-	-	-	(844,299)
Other adjustments to capital assets	(84,395)	-	-	(84,395)
Bond proceeds	-	-	-	4,964
Principal paid on bond maturities	(9,982)	-	-	(9,982)
Interest paid on bond maturities	-	-	(108,073)	(108,073)
<b>Net cash used in capital and related financing activities</b>	<b>(1,769,582)</b>	<b>-</b>	<b>(108,075)</b>	<b>(1,877,657)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	28,968	-	-	28,968
<b>Net cash provided by investing activities</b>	<b>28,968</b>	<b>-</b>	<b>-</b>	<b>28,968</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>477,296</b>	<b>(183,880)</b>	<b>8,788</b>	<b>302,204</b>
<b>CASH AND INVESTMENTS, beginning of year</b>	<b>13,900,583</b>	<b>538,859</b>	<b>471,612</b>	<b>14,911,054</b>
<b>CASH AND INVESTMENTS, end of year</b>	<b>\$ 14,377,879</b>	<b>\$ 354,979</b>	<b>\$ 480,400</b>	<b>\$ 15,213,258</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ 5,005,759	\$ 69,345	\$ (232,593)	\$ 4,842,511
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	298,832	26	296,319	595,177
Amortization of water rights	96,047	-	-	96,047
Change in assets and liabilities:				
Accounts receivable	163,894	24,675	2,329	190,898
Due from other funds	-	-	-	-
Accrued compensated absences	(7,399)	1,995	2,141	(3,263)
Other postemployment benefits liability	(19,280)	3	-	(19,277)
Pension asset	17,567	-	2,288	19,855
Deferred outflows and inflows	(2)	-	4,678	4,676
Prepaid items	-	-	-	-
Accounts payable and accrued liabilities	(871,494)	62,374	23,912	(785,208)
Customer deposits	(91,485)	-	-	(91,485)
<b>Total adjustments</b>	<b>(413,320)</b>	<b>89,073</b>	<b>331,667</b>	<b>7,420</b>
<b>Net cash provided by operating activities</b>	<b>\$ 4,592,439</b>	<b>\$ 158,418</b>	<b>\$ 99,074</b>	<b>\$ 4,849,931</b>
<b>RECONCILIATION OF TOTAL CASH TO THE STATEMENT OF NET POSITION</b>				
Unrestricted cash and investments	\$ 14,377,431	\$ 354,979	\$ 480,400	\$ 15,212,810
Restricted cash	448	-	-	448
<b>Total cash and investments</b>	<b>\$ 14,377,879</b>	<b>\$ 354,979</b>	<b>\$ 480,400</b>	<b>\$ 15,213,258</b>

The accompanying notes are an integral part of this statement.



# Duncanville

*City of Champions*

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# **Notes to the Financial Statements**

## Index

### Note

1	Summary of Significant Account Policies .....	43
2	Deposits and Investments .....	51
3	Ad Valorem Taxes .....	52
4	Receivables .....	53
5	Capital Assets .....	54
6	Interfund Balances and Transfers .....	57
7	Budgetary Compliance .....	58
8	Long-Term Debt .....	58
9	Defined Benefit Pension Plan .....	61
10	Regional Systems for Water Supply and Wastewater Treatment .....	66
11	Self-insurance .....	67
12	Postemployment Benefits .....	67
13	Contingent Liabilities .....	71
14	Regional Dispatch Center .....	71
15	Regional Animal Shelter .....	72
16	Main Station Property .....	72
17	Tax Abatements .....	72
18	Commitments .....	72

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & NEW GASB PRONOUNCEMENTS

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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 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, and Bond Capital Projects which are all considered to be major funds. A budgetary comparison statement has also been provided for the General fund. 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 all 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 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, 2022, 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, 2021 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:

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

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, 2022.

<b>No. GASB Statement</b>	<b>Adoption Required</b>
94 Public-Private and Public-Public Partnerships and Availability Arrangements	September 30, 2023
96 Subscription-Based Information Technology Arrangements	September 30, 2023
99 Omnibus 2022	September 30, 2024
100 Accounting Changes and Error Corrections	September 30, 2024
101 Compensated Absences	September 30, 2025

## 2. DEPOSITS AND INVESTMENTS

**DEPOSITS:** The City maintains a cash and investment pool that combines cash of the various funds 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 on September 30, 2022, in full compliance with state statute and City policy. At year-end, the reconciled balance of the City's cash was \$33.7 million. The combined bank balances of the City were \$33.9 million. 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, 2022, are as follows:

	9/30/2022	Percent of Total Portfolio	Weighted Average Maturity (Days)
Primary Government			
Money Market Funds	\$ 30,176,875	69.15%	0.69
Investment pools measured at net asset value per share			
LOGIC (AAA/MR1+)	955,375	2.19%	0.02
Texpool (AAAm)	2,799	0.01%	0
Certificates of deposit measured at amortized cost	12,505,086	28.66%	76.4
Total primary government investme	\$ 43,640,135		77.1
DCEDC			
Investment pools measured at net asset value per share			
LOGIC (AAA/MR1+)	775,378	99.71%	0.99
Texpool (AAAm)	2,272	0.29%	0.01
Total DCEDC investments	\$ 777,650		1

**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's investment policy does not provide for specific limits on investment in any one single instrument. The allocation of assets is set with the objective of optimizing the investment return within framework of acceptable risk and diversification.

### 3. AD VALOREM TAXES

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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 the estimated market value. The assessed value for the tax roll of January 1, 2021, upon which the 2022 fiscal year levy was based, was \$2,805,877,345.

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, 2022, were 98.57% 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 voter-approval rate exceeds, excluding the debt portion of the rate and new improvements, the rate for the previous year by more than 3.5%, and election of the voters would be required.

#### 4. RECEIVABLES

Receivables on September 30, 2022, 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	Nonmajor Governmental	Utility Fund	Solid Waste Fund	Total
Receivables						
Accounts	\$ 580,897	\$ -	\$ 111,122	\$ 3,557,732	\$ 711,973	\$ 4,961,724
Ad valorem taxes	800,483	240,360	-	-	-	1,040,843
Other taxes	10,406	-	-	-	-	10,406
Assessments	-	-	51,015	-	-	51,015
Intergovernmental	-	-	-	-	-	-
Gross receivables	1,391,786	240,360	162,137	3,557,732	711,973	6,063,988
Less allowance for uncollectibles	(712,085)	(209,719)	(43,429)	(912,013)	(161,884)	(2,039,130)
Net total receivables	\$ 679,701	\$ 30,641	\$ 118,708	\$ 2,645,719	\$ 550,089	\$ 4,024,858

## 5. CAPITAL ASSETS

The following is a summary of the changes in capital assets for the fiscal year ended September 30, 2022:

### Governmental activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 21,139,703	\$ -	\$ -	\$ 21,139,703
Construction in progress	2,033,908	2,671,239	(261,844)	4,443,303
Total capital assets, not being depreciated	<u>23,173,611</u>	<u>2,671,239</u>	<u>(261,844)</u>	<u>25,583,006</u>
Capital assets being depreciated:				
Buildings	13,752,875			13,752,875
Infrastructure	63,776,963	403,997		64,180,961
Improvements	9,258,848			9,258,848
Equipment	25,324,752	894,547		26,219,299
Total capital assets being depreciated	<u>112,113,438</u>	<u>1,298,544</u>	<u>-</u>	<u>113,411,982</u>
Less accumulated depreciation for:				
Buildings	(6,643,643)	(282,471)		(6,926,114)
Infrastructure	(49,209,925)	(1,492,870)		(50,702,794)
Improvements	(3,701,748)	(198,189)		(3,899,937)
Equipment	(20,110,393)	(1,546,075)		(21,656,469)
Total accumulated depreciation	<u>(79,665,709)</u>	<u>(3,519,605)</u>	<u>-</u>	<u>(83,185,314)</u>
Total capital assets being depreciated, net	<u>32,447,729</u>	<u>(2,221,061)</u>	<u>-</u>	<u>30,226,668</u>
Governmental activities capital assets, net	<u>\$ 55,621,340</u>	<u>\$ 450,178</u>	<u>\$ (261,844)</u>	<u>\$ 55,809,674</u>



**Business-type activities:**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 567,630	\$ -	\$ -	\$ 567,630
Construction in progress	<u>3,857,474</u>	<u>2,427,323</u>	<u>(585,615)</u>	<u>5,699,182</u>
Total capital assets, not being depreciated	<u>4,425,104</u>	<u>2,427,323</u>	<u>(585,615)</u>	<u>6,266,812</u>
	-			-
Capital assets being depreciated:				
Buildings	14,043,642			14,043,642
Infrastructure	55,408,654	1,105,374		56,514,028
Water rights	4,802,361			4,802,361
Improvements	1,519,645			1,519,645
Equipment	<u>3,426,803</u>			<u>3,426,803</u>
Total capital assets being depreciated	<u>79,201,105</u>	<u>1,105,374</u>		<u>80,306,479</u>
Less accumulated depreciation for:				
Buildings	(6,332,498)	(413,234)		(6,745,732)
Infrastructure	(25,199,719)	(1,102,577)		(26,302,296)
Water rights	(2,401,177)	(96,047)		(2,497,224)
Improvements	(175,237)	(39,163)		(214,400)
Equipment	<u>(2,299,278)</u>	<u>(216,032)</u>		<u>(2,515,310)</u>
Total accumulated depreciation	<u>(36,407,909)</u>	<u>(1,867,055)</u>		<u>(38,274,962)</u>
Total capital assets being depreciated, net	<u>42,793,196</u>			<u>42,031,517</u>
Business-type activities capital assets, net	<u>\$47,218,299</u>	<u>\$ 2,427,323</u>	<u>\$ (585,615)</u>	<u>\$ 48,298,328</u>

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

General Government	\$510,470
Finance	
Parks and Recreation	453,792
Police	148,707
Public Works	1,471,875
Fire	101,251
Total Governmental activities	<u>2,686,095</u>
Internal Service activity:	
Fleet Replacement	\$833,509
Total government & internal service activities	<u>\$3,519,604</u>
Business-like activities:	
Water and Sewer	1,474,663
Water rights amortization	96,047
Fieldhouse	296,319
Solid Waste	26
Total business-like activities	<u>\$1,867,055</u>

Discretely presented component unit:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets-not being depreciated				
Land	\$ 219,637	\$ -	\$ -	\$ 219,637
Total capital assets - not being depreciated	<u>219,637</u>	<u>-</u>	<u>-</u>	<u>219,637</u>
Capital assets-being depreciated				
Buildings	906,133	-	-	906,133
Improvements	-	-	-	-
Equipment	-	-	-	-
Total capital assets-being depreciated	<u>906,133</u>	<u>-</u>	<u>-</u>	<u>906,133</u>
Less accumulated depreciation for:				
Buildings	(61,919)	(18,125)	-	(80,044)
Improvements	-	-	-	-
Equipment	-	-	-	-
Total accumulated depreciation	<u>(61,919)</u>	<u>(18,125)</u>	<u>-</u>	<u>(80,044)</u>
Total capital assets-being depreciated, net	<u>844,214</u>	<u>(18,125)</u>	<u>-</u>	<u>826,089</u>
Capital assets - net	<u>\$ 1,063,851</u>	<u>\$ (18,125)</u>	<u>\$ -</u>	<u>\$1,045,726</u>

The City has active construction projects as of September 30, 2022. Total accumulated commitments for ongoing capital projects are composed of the following:

Governmental activities:

General Fund	\$0
Bond Capital Projects Fund	13,265,086
Drainage Fund	115,912
Capital Improvement Fund	14,078
Street Fund	552,386
Total Governmental activities	<u>\$13,947,462</u>

Business-like activities:

Utility Fund	2,468,513
Total business-like activities	<u>\$2,468,513</u>

## 6. INTERFUND BALANCES AND TRANSFERS

Interfund balances as of September 30, 2022, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Utility (enterprise fund)	Sports Facility (enterprise fund)	\$ 1,683,921
General (governmental fund)	Emergency Relief (non-major)	186,325
	<b>Total</b>	<u>\$ 1,870,246</u>

Receivables listed are to correct negative cash balances at fiscal year-end.

Transfers were as follows for the fiscal year ended September 30, 2022:

<u>Transfers from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Non-major governmental	\$150,000	To fund street construction project
General Fund	Non-major governmental	467,200	To fund street construction project
General Fund	Internal Service	121,163	To fund IT Camera/Security project
General Fund	Non-major governmental	58,717	Move Property Tax received on TIRZ property
General Fund	Non-major governmental	20,000	To Fund Parks project
Non-Major governmental	Non-major governmental	243,522	Move remaining red light funding to Street construction for sidewalks
Solid Waste	Non-major governmental	150,000	To fund alley replacement
Bond Capital	Non-major governmental	5,200,000	Move bonds to Park CIP Fund
Utility Fund	General Fund	1,812,876	Admin support for General Fund resources and support
Utility Fund	General Fund	543,862	Payment in lieu of Tax (PILOT)
Non-Major governmental	General Fund	55,092	Admin support for General Fund resources and support
Solid Waste	General Fund	192,300	Admin support for General Fund resources and support
	<b>Total</b>	<u>\$9,014,732</u>	

## 7. BUDGETARY COMPLIANCE

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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, 2022, all expenditures fell within appropriations (the legal level of budgetary control).

## 8. LONG-TERM DEBT

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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:

Year Ending September 30	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 795,000	\$ 688,006	\$ 495,000	\$ 38,775
2024	825,000	655,756	515,000	23,625
2025	855,000	630,556	530,000	7,950
2026	890,000	595,481	-	-
2027	935,000	549,856	-	-
2028-2032	5,370,000	2,039,056	-	-
2033-2037	6,385,000	1,028,178	-	-
2038-2039	2,865,000	100,181	-	-
Total	<u>\$ 18,920,000</u>	<u>\$ 6,287,072</u>	<u>\$ 1,540,000</u>	<u>\$ 70,350</u>

Long-term bonded debt on September 30, 2022, includes the following individual issues:

	<u>Interest Rate (%)</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities</u></b>				
General Obligation Bonds: Series 2019	3.12	2/15/2039	<u>\$ 18,920,000</u>	<u>\$ 795,000</u>
Total governmental activities long-term bonded debt			<u><u>\$ 18,920,000</u></u>	<u><u>\$ 795,000</u></u>
<b><u>Business-type Activities</u></b>				
General Obligation Refunding: Series 2019	3.000-4.000	2/15/2025	<u>\$ 1,540,000</u>	<u>\$ 495,000</u>
Total business-type activities long-term bonded debt			<u><u>\$ 1,540,000</u></u>	<u><u>\$ 495,000</u></u>
Total long-term bonded debt (primary government)			<u><u>\$ 20,460,000</u></u>	<u><u>\$ 1,290,000</u></u>

Long-term liability activity for the year ended September 30, 2022, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Bonds payable:					
General Obligation, Series 2019	\$ 19,675,000	\$ -	\$ 755,000	\$ 18,920,000	\$ 795,000
Deferred premium on bonds	1,078,146	-	-	1,078,146	-
Total bonds payable	20,753,146	-	755,000	19,998,146	795,000
Loan payable	59,740	-	59,740	-	-
Accrued compensated absences	3,477,123	1,405,829	1,328,768	3,554,184	248,793
Other postemployment benefits	2,432,170	-	163,021	2,269,149	-
Total governmental activities	\$ 26,722,179	\$ 1,405,829	\$ 2,306,529	\$ 25,821,479	\$ 1,043,793
<b>Business-type Activities:</b>					
Bonds payable:					
General Obligation Refunding Series 2016	\$ 2,025,000	\$ -	\$ 485,000	\$ 1,540,000	\$ 495,000
Deferred premium on bonds	163,412	-	41,722	121,690	-
Total bonds payable	2,188,412	-	526,722	1,661,690	495,000
Accrued compensated absences	114,515	79,364	81,157	112,722	7,891
Other postemployment benefits	276,600	72,357	22,123	326,834	-
Total business-type activities	\$ 2,579,527	\$ 151,721	\$ 630,002	\$ 2,101,246	\$ 502,891
Total long-term liabilities (primary government)	\$ 29,301,706	\$ 1,557,550	\$ 2,936,531	\$ 27,922,725	\$ 1,546,684

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.

For fiscal year 2022, the City recognized a net pension asset; therefore, the liability has been removed from the long-term liability schedule.

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 were 3.34% rate with 84 monthly payments ending in fiscal year 2022. There are no remaining loan payments as the last payment was made December 15, 2021.

## 9. DEFINED BENEFIT PENSION PLAN

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**Plan Descriptions.** The City participates as one of 895 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 annual comprehensive financial report (ACFR) that can be obtained at [www.tmrs.org](http://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	60 age / 5 years of service; Any age / 20 years of service
Updated Service Credit	0%
Annuity Increase (COLA to retirees)	0% of CPI

**Employees covered by benefit terms.**

At the December 31, 2021, valuation and measurement date, the following employees were covered by the benefit terms:

<u>Actuarial Valuation and Measurement Date, December 31, 2021</u>	
Inactive employees or beneficiaries currently receiving benefits	267
Inactive employees entitled to but not yet receiving benefits	230
Active employees	<u>262</u>
	759

**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 7.12% and 6.67% in the calendar years 2021 and 2022, respectively. The city's contributions to TMRS for the year ended September 30, 2022, were \$1,366,398 and were equal to the required contributions.

**Net Pension Liability.** The City's Net Pension Liability was measured as of December 31, 2021, 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, 2021, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50 % per year
Overall payroll growth	2.75 % 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 are based on the PUB (10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, health retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for



future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009-2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return in 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 weighing 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 strategic target allocation and actual allocation as of December 31, 2021 for each major asset class are summarized in the following table:

Asset Class	Strategic Target Allocation	Actual Allocation
Core fixed income	6%	5.9%
Non-core fixed income	20%	19.1%
Global Public Equity	35%	36.4%
Real Estate	12%	11.3%
Other Public & Private Markets	12%	10.6%
Hedge funds	5%	8.1%
Private Equity	10%	8.1%
Cash Equivalents	0%	0.5%
Total	100%	100%

### ***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 statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

**Changes in the Net Pension Liability (Asset)**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
<b>Changes for the year:</b>			
Service Cost	\$2,222,268	\$0	\$2,222,268
Interest	7,721,008	0	7,721,008
Difference between expected and actual experience	152,732	0	152,732
<b>Changes in Assumptions:</b>			
Contributions – employer	0	1,304,415	(1,304,415)
Contributions – employee	0	1,282,430	(1,282,430)
Net investment income	0	15,475,840	(15,475,840)
Benefit payments, including refunds of employee contributions	(7,051,235)	(7,051,235)	0
Administrative Expenses	0	(71,752)	71,752
Other changes	0	491	(491)
<b>Net Changes</b>	<b>\$3,044,773</b>	<b>\$10,940,188</b>	<b>(\$7,895,415)</b>
Beginning Balance at 12/31/2020	<u>\$116,799,791</u>	<u>\$118,954,564</u>	<u>(\$2,154,773)</u>
Ending Balance at 12/31/2021	<u>\$119,844,564</u>	<u>\$129,894,752</u>	<u>(\$10,050,188)</u>

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)	\$4,428,432	\$(10,050,188)	\$(22,109,039)

**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.tmr.org](http://www.tmr.org).

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.** For the year ended September 30, 2022, the City recognized pension benefit of \$1,733,800.

On September 30, 2022, 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	\$ 105,151	\$ 32,838
Changes in actuarial assumptions	-	6,322
Difference between projected and actual investment earnings	2,163,833	4,164,641
Difference in assumption changes	-	-
Contributions subsequent to the measurement date	987,268	
<b>Total</b>	<b>\$ 3,256,252</b>	<b>\$ 4,203,801</b>

Deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date of \$987,268 will be recognized as an addition to the net pension asset for the measurement year ending December 31, 2022 (i.e., recognized in the City's financial statements in the year ended September 30, 2023). 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	
2022	\$ (1,290,986)
2023	(3,442,772)
2024	(1,668,904)
2025	(1,489,279)
2026	0
Thereafter	0
<b>Total</b>	<b>\$ (7,891,941)</b>

## **10. REGIONAL SYSTEMS FOR WATER SUPPLY AND WASTEWATER TREATMENT**

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**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 2022 was \$0.4480 per 1,000 gallons plus an annual demand charge of \$312,607 for each million gallons per day as established by the rate of flow controller setting (currently 9.5 million gallons at \$2,969,767 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. The City paid \$4.4 million for services through Ten-Mile Creek this fiscal year.

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. The City paid \$165 thousand for services through Central Regional this fiscal year.

**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, were \$9 thousand this fiscal 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 for fiscal year 2022 were \$283 thousand.

## 11. SELF-INSURANCE

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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/\$66,096,318 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 \$134,393 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 Comprehensive Self-Insurance Fund claims liability amount in fiscal years 2021 and 2022 were:

	Beginning Liability Balance	Claims and Changes in Estimates	Claim Payments	Ending Liability Balance
2021	\$105,580	\$271,294	\$(169,947)	\$206,927
2022	\$206,927	\$215,765	\$(288,299)	\$134,393

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

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**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, 2022, were \$196,479, which equal benefit payments for retirees.

As of September 30, 2022, the number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	14
Active members	<u>240</u>
Total	254

***Actuarial Methods and Assumptions***

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2020
Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	1.84% as of December 31, 2021
Inflation Rate	2.50%
Salary Increases	3.50% to 11.50%, including inflation
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2018 as conducted for the Texas Municipal Retirement System (TMRS)
Mortality	For healthy retirees, the gender-distinct 2019 Municipal Retirees of Texas mortality tables are used. The rates are projected on a fully generational basis using the ultimate mortality improvement (UMI) rates in the MP tables published through 2019 to account for future mortality improvements.
Health care trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 13 years.
Participation rates	30% for eligible retirees at least 50 at retirement; 10% for eligible retirees under age 50 at retirement
Other Information – Notes:	The discount rate changed from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. Additionally, the period of service used for the allocation of normal cost was changed to only reflect service with the City of Duncanville.

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 1.84% 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, 2021.

**Changes in the Total OPEB Liability**

The City's total OPEB liability of \$2,595,981 was measured as of December 31, 2021 and was determined by an actuarial valuation as of December 31, 2020.

	Total OPEB Liability
Balance at 12/31/2020	<u>\$2,708,770</u>
Changes for the year:	
Service Cost	174,812
Interest on the total liability	54,480
Changes of benefit terms	0
Difference between expected and actual experience	1,196
Changes in assumptions and other inputs	(198,959)
Benefit payments	<u>(144,318)</u>
Net changes	<u>(112,789)</u>
Balance at 12/31/2021	<u><u>\$2,595,981</u></u>

Changes in assumptions and other inputs reflect a change in the discount rate from 2.00% to 1.84%.

**Discount Rate Sensitivity Analysis**

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

	1% Decrease in Discount Rate (0.84%)	Current Discount Rate (1.84%)	1% Increase in Discount Rate (2.84%)
City's Total OPEB liability	<u>\$2,829,513</u>	<u>\$2,595,981</u>	<u>\$2,379,900</u>

**Healthcare Cost Trend 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 Trend Rate Assumption	1% Increase
City's Total OPEB liability	\$2,248,695	\$2,595,981	\$3,017,267

**OPEB Expense and Deferred Outflows of Resources Related to OPEB**

For the year ended September 30, 2022, the City recognized OPEB benefit of \$1,721,160. On September 30, 2022, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$885,249	\$687,376
Changes in actuarial assumptions	404,132	175,722
Contributions subsequent to the measurement date	99,593	
<b>Total</b>	<b>\$1,388,974</b>	<b>\$863,098</b>

Deferred outflows of resources of \$99,593 related to OPEB resulting from contributions subsequent to the measurement date but before the end of fiscal year 2022 will be recognized as a reduction of the OPEB liability for the measurement year ending December 31, 2022 (i.e., recognized in the City's financial statements in the fiscal year ending September 30, 2023, rather than the current fiscal year). Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended September 30		
2023	\$	147,917
2024		147,917
2025		147,917
2026		125,045
2027		32,931
Thereafter		(175,444)
<b>Total</b>	<b>\$</b>	<b>426,283</b>



### 13. CONTINGENT LIABILITIES

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**Pending Litigation**—In the opinion of the City’s management, no pending litigation exists on September 30, 2022.

**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

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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, 2022, is estimated at \$193,264. 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**

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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 of Cedar Hill’s remaining debt obligation to pay at September 30, 2022 is \$490,000, with the City of Duncanville’s portion of that obligation totaling \$245,000. The value of the City’s share in the equity of the facility net of the debt is \$648,573 as of September 30, 2022. 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**

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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, 2022 is \$45,695. The financial statements can be obtained by contacting: Main Station, 111 E. Davis Street, Suite 101, Duncanville, Texas 75116.

**17. TAX ABATEMENTS**

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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 2022, the City did not rebate any property, sales and hotel occupancy taxes.

**18. COMMITMENTS**

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**City of Duncanville Development Agreement with SWH Duncanville, LLC.**

The City has agreed to rebate taxes to SWH Duncanville, LLC to construct the 65,000 sq. foot Hampton Inn and Suites Hotel. Beginning in FY 2020, the City has agreed to rebate 5% of the Hotel Occupancy Taxes generated by the facility up to \$250,000. As of September 30, 2022, \$104,008 has been abated.

CITY OF DUNCANVILLE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION  
 TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)  
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS  
 LAST 8 YEARS  
 (UNAUDITED)

Plan Year	2014	2015	2016
<b>A. Total pension liability</b>			
Service Cost	\$ 1,535,331	\$ 1,737,352	\$ 1,968,819
Interest (on the Total Pension Liability)	6,300,383	6,476,370	6,840,894
Changes of benefit items	-	-	3,051,493
Difference between expected and actual experience	(121,074)	11,193	454,847
Change of assumptions	-	2,777,068	-
Benefit payments, including refunds of employee contributions	(5,255,637)	(5,347,455)	(5,336,944)
Net change in total pension liability	2,459,003	5,654,528	6,979,109
Total pension liability - beginning	<u>91,865,620</u>	<u>94,324,623</u>	<u>99,979,151</u>
Total pension liability - ending (a)	<u>\$ 94,324,623</u>	<u>\$ 99,979,151</u>	<u>\$ 106,958,260</u>
<b>B. Plan fiduciary net position</b>			
Contributions - Employer	\$ 788,439	\$ 584,156	\$ 531,144
Contributions - Employee	992,641	1,047,974	1,090,327
Net Investment Income	5,716,291	150,672	6,651,413
Benefit payments, including refunds of employee contributions	(5,255,637)	(5,347,455)	(5,336,944)
Administrative Expenses	(59,693)	(91,784)	(75,151)
Other	<u>(4,908)</u>	<u>(4,535)</u>	<u>(4,049)</u>
Net change in plan fiduciary net position	2,177,133	(3,660,972)	2,856,740
Plan fiduciary net position - beginning	<u>99,945,206</u>	<u>102,122,339</u>	<u>98,461,367</u>
Plan fiduciary net position - ending (b)	<u>\$ 102,122,339</u>	<u>\$ 98,461,367</u>	<u>\$ 101,318,107</u>
<b>C. Net pension liability (asset) - ending (a) - (b)</b>	<u>\$ (7,797,716)</u>	<u>\$ 1,517,784</u>	<u>\$ 5,640,153</u>
<b>D. Plan fiduciary net position as a percentage of total pension asset</b>	108.27%	98.48%	94.73%
<b>E. Covered employee payroll</b>	\$ 14,180,579	\$ 14,861,868	\$ 15,576,098
<b>F. Net pension liability (asset) as a percentage of covered employee payroll</b>	(54.99%)	10.21%	36.21%

Data presented is based on December 31, 2021

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	\$ 2,056,646	\$ 2,144,947	\$ 2,209,499	\$ 2,186,257	\$ 2,222,268
	7,067,274	7,232,501	7,374,472	7,547,114	7,721,008
	-	-	-	-	-
	(82,975)	(364,794)	129,524	(129,746)	152,732
	-	-	(42,112)	-	-
	(6,572,445)	(6,702,143)	(7,173,166)	(7,039,592)	(7,051,235)
	2,468,500	2,310,511	2,498,217	2,564,033	3,044,773
	<u>106,958,260</u>	<u>109,426,760</u>	<u>111,737,271</u>	<u>114,235,758</u>	<u>116,799,791</u>
	<u>\$ 109,426,760</u>	<u>\$ 111,737,271</u>	<u>\$ 114,235,488</u>	<u>\$ 116,799,791</u>	<u>\$ 119,844,564</u>
	\$ 1,209,633	\$ 1,333,573	\$ 1,334,433	\$ 1,369,983	\$ 1,304,415
	1,138,065	1,183,186	1,221,682	1,250,311	1,282,430
	14,034,805	(3,323,175)	15,974,107	8,692,970	15,475,840
	(6,572,445)	(6,702,143)	(7,173,166)	(7,039,592)	(7,051,235)
	(72,773)	(64,291)	(90,391)	(56,357)	(71,752)
	<u>(3,688)</u>	<u>(3,359)</u>	<u>(2,715)</u>	<u>(2,199)</u>	<u>491</u>
	9,733,597	(7,576,209)	11,263,950	4,215,116	10,940,189
	<u>101,318,109</u>	<u>111,051,706</u>	<u>103,475,497</u>	<u>114,739,447</u>	<u>118,954,563</u>
	<u>\$ 111,051,706</u>	<u>\$ 103,475,497</u>	<u>\$ 114,739,447</u>	<u>\$ 118,954,563</u>	<u>\$ 129,894,752</u>
	<u>\$ (1,624,946)</u>	<u>\$ 8,261,774</u>	<u>\$ (503,959)</u>	<u>\$ (2,154,772)</u>	<u>\$ (10,050,188)</u>
	101.48%	92.61%	100.44%	101.84%	108.39%
	\$ 16,258,070	\$ 16,902,658	\$ 17,452,598	\$ 17,861,579	\$ 18,320,426
	-9.99%	48.88%	-2.89%	-12.06%	-54.86%

CITY OF DUNCANVILLE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION  
 TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)  
 SCHEDULE OF CONTRIBUTIONS - FY 2022  
 LAST NINE 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 employee payroll	(5) Actuarially determined contribution as a percentage of covered employee payroll (1) / (4)	(6) Contributions as a percentage of covered employee 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	-	17,316,010	7.72%	7.72%
2020	1,377,995	1,377,995	-	17,978,835	7.66%	7.66%
2021	1,354,322	1,354,322	-	18,651,462	7.26%	7.26%
2022	1,366,398	1,366,782	384	20,184,988	6.77%	6.77%

Notes to Schedule of Contributions:

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% 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 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes There were no benefit changes during the year.

CITY OF DUNCANVILLE, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION  
 CITY OF DUNCANVILLE OTHER-POST EMPLOYMENT BENEFITS PLAN  
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
 LAST 8 YEARS  
 (UNAUDITED)

Fiscal year ending September 30,	2017	2018	2019	2020	2021
<b>A. Total OPEB liability</b>					
Service Cost	\$ 134,816	\$ 154,311	\$ 228,789	\$ 265,048	\$ 174,812
Interest on the total OPEB liability	110,240	104,255	175,478	140,757	54,480
Difference between expected and actual experience	215,993	1,426,385	49,296	( 896,874)	1,196
Changes of benefit term	-	-	-	( 1,852,930)	-
Changes of assumptions	139,792	187,140	176,692	171,781	( 198,959)
Benefit payments	( 360,209)	( 348,468)	( 309,808)	( 209,843)	( 144,318)
Net change in total OPEB liability	<u>240,632</u>	<u>1,523,623</u>	<u>320,447</u>	<u>( 2,382,061)</u>	<u>( 112,789)</u>
Total OPEB liability - beginning	<u>3,006,131</u>	<u>3,246,763</u>	<u>4,770,386</u>	<u>5,090,831</u>	<u>2,708,770</u>
Total OPEB liability - ending	<u>\$ 3,246,763</u>	<u>\$ 4,770,386</u>	<u>\$ 5,090,833</u>	<u>\$ 2,708,770</u>	<u>\$ 2,595,981</u>
<b>B. Covered-employee payroll</b>	\$ 15,767,076	\$ 16,409,275	\$ 17,380,147	\$ 17,722,604	\$ 18,165,704
<b>C. Total OPEB liability as a percentage of covered-employee payroll</b>	20.59%	29.07%	29.29%	15.28%	14.29%

Notes to Schedule:

FYE22- Changes of assumptions reflect a change in the discount rate. Additionally, the period of service used for the allocation of normal costs was changed to only reflect service with the City.

FYE21- Changes of benefit terms reflect subsidy levels toward retiree health care premiums. Due to the plan changes, the participation rate and two-person coverage assumptions were lowered.

The following are the discount rates used in each period:

2021	1.84%
2020	2.00%
2019	2.75%
2018	3.71%
2017	3.31%

CITY OF DUNCANVILLE, TEXAS

**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE-REVENUES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>PROPERTY TAXES:</b>				
Current Taxes	\$ 18,324,836	\$ 18,324,836	\$ 18,431,915	\$ 107,079
Delinquent Taxes	150,000	110,000	107,831	(2,169)
Penalties and Interest	140,000	135,000	76,211	(58,789)
<b>Total</b>	<u>18,614,836</u>	<u>18,569,836</u>	<u>18,615,957</u>	<u>46,121</u>
<b>SALES TAXES:</b>				
General	5,558,349	6,158,653	6,411,693	253,040
Property Tax Relief	2,779,174	3,079,326	3,205,846	126,520
Alcoholic Beverage Tax	76,000	85,000	144,962	59,962
<b>Total</b>	<u>8,413,523</u>	<u>9,322,979</u>	<u>9,762,501</u>	<u>439,522</u>
<b>FRANCHISE TAXES:</b>				
TXU Electric	1,150,000	1,150,000	1,201,302	51,302
Atmos Energy	300,000	332,000	479,978	147,978
Telephone	110,000	82,000	46,800	(35,200)
Charter Cable Television	150,000	175,000	129,059	(45,941)
Utility Court Settlement	-	-	-	-
Telephone Video Services	-	-	10	10
<b>Total</b>	<u>1,710,000</u>	<u>1,739,000</u>	<u>1,857,149</u>	<u>118,149</u>
<b>Total taxes</b>	<u>28,738,359</u>	<u>29,631,815</u>	<u>30,235,607</u>	<u>603,792</u>
<b>LICENSES, PERMITS AND FEES:</b>				
Building Permits	275,000	300,000	320,635	20,635
Zoning and Special Use Permits	8,500	8,500	13,750	5,250
Electrical Permits	17,000	25,000	34,548	9,548
Plumbing Permits	55,000	55,000	59,767	4,767
Rental Property Registration	50,000	50,000	60,280	10,280
Alarm Permits	50,000	50,000	64,147	14,147
Animal Permits	50	-	-	-
Solicitor Licenses	1,500	1,350	1,425	75
Emergency Medical Service	850,000	850,000	1,071,428	221,428
Sign & Other Permits	15,000	15,000	22,223	7,223
Health Food Inspection Fees	70,000	70,000	76,754	6,754
Pool Inspection Fees	3,000	4,000	5,440	1,440
<b>Total</b>	<u>1,395,050</u>	<u>1,428,850</u>	<u>1,730,397</u>	<u>301,547</u>
<b>MUNICIPAL COURT AND LIBRARY:</b>				
Municipal court	463,000	295,000	292,519	(2,481)
False alarm fees	10,000	15,000	7,702	(7,298)
Small Cell/ Network Node Fees	500	-	-	-
Return Check Fees	230	100	35	(65)
Wrecker & Storage Fees	3,000	-	-	-
Library	-	3,500	6,777	3,277
<b>Total</b>	<u>476,730</u>	<u>313,600</u>	<u>307,033</u>	<u>(6,567)</u>
<b>INTERGOVERNMENTAL</b>	<u>165,000</u>	<u>182,500</u>	<u>173,021</u>	<u>(9,479)</u>
<b>INTEREST</b>	<u>150,000</u>	<u>69,000</u>	<u>153,562</u>	<u>84,562</u>
<b>RECREATIONAL FEES</b>	<u>283,000</u>	<u>271,500</u>	<u>258,893</u>	<u>(12,607)</u>
<b>OTHER SALES AND SERVICES:</b>				
Sale of capital assets/auction proceeds	5,000	-	-	-
Miscellaneous	187,600	268,500	502,179	233,679
Rentals	194,000	200,000	223,049	23,049
<b>Total</b>	<u>386,600</u>	<u>468,500</u>	<u>726,092</u>	<u>257,592</u>
<b>Total revenues</b>	<u>\$ 31,594,739</u>	<u>\$ 32,365,765</u>	<u>\$ 33,584,605</u>	<u>\$ 1,218,840</u>

CITY OF DUNCANVILLE, TEXAS  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE-REVENUES FOR THE  
YEAR ENDED SEPTEMBER 30, 2022 (continued on following page)

	Salaries and Benefits	Supplies	Other Services	Maintenance
<b>DEPARTMENTS:</b>				
General government-				
Mayor and council	\$ -	\$ 8,599	\$ 126,849	\$ -
City manager	903,661	80,264	106,744	-
Personnel services	290,921	14,420	113,487	-
Information systems	378,736	99,548	399,508	-
Community information	102,078	4,847	80,338	-
Library services	769,333	12,995	75,110	-
City Marshall	77,611	565	12,273	-
One-time projects	-	100,000	-	-
<b>Total</b>	<b>2,522,340</b>	<b>321,238</b>	<b>914,309</b>	<b>-</b>
Finance-				
Administration	414,839	7,196	187,412	-
Municipal court	287,535	6,560	142,725	-
Purchasing	174,918	2,755	5,739	-
City Marshall	-	-	-	-
<b>Total</b>	<b>877,292</b>	<b>16,511</b>	<b>335,876</b>	<b>-</b>
Parks and recreation-				
Administration	233,558	345	44,315	-
Recreational programming	298,235	11,517	54,359	-
Special events	40,928	16,376	131,037	-
Athletic programming	180,662	28,413	171,090	8,322
Park grounds maintenance	324,317	71,819	584,476	72,352
Building services	-	-	-	-
Senior center	142,007	14,436	39,436	-
Horticulture	129,037	8,410	215	343
Community services	-	-	-	-
<b>Total</b>	<b>1,348,744</b>	<b>151,316</b>	<b>1,024,928</b>	<b>81,017</b>
Police-				
Administration	400,844	20,035	1,655,180	-
Patrol	4,581,775	73,366	284,509	5,176
Criminal investigation	1,470,943	27,005	65,396	957
Animal control	118,738	1,255	367,541	-
School guards	80,764	-	5,796	-
Crime prevention	179,748	3,540	13,200	-
Communication/Records	288,338	881	20,856	-
Special services	314,762	40,842	58,631	-
Detention	3	-	-	-
<b>Total</b>	<b>\$ 7,435,915</b>	<b>\$ 166,924</b>	<b>\$ 2,471,109</b>	<b>\$ 6,133</b>



<u>Capital</u>	<u>Total Expenditures</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Positive (Negative)</u>
\$ -	\$ 135,448	\$ 456,586	\$ 503,036	\$ 367,588
-	1,090,669	672,765	708,422	(382,247)
-	418,828	401,190	457,779	38,951
-	877,792	926,112	981,100	103,308
-	187,263	146,129	166,054	(21,209)
97,780	955,218	949,790	949,990	(5,228)
-	-	95,543	100,048	100,048
-	100,000	-	100,000	-
<u>97,780</u>	<u>3,765,218</u>	<u>3,648,115</u>	<u>3,966,429</u>	<u>201,211</u>
-	609,447	596,639	617,792	8,345
-	436,820	478,658	469,058	32,238
-	183,412	143,878	156,289	(27,123)
-	-	-	-	-
<u>-</u>	<u>1,229,679</u>	<u>1,219,175</u>	<u>1,243,139</u>	<u>13,460</u>
-	278,218	265,878	266,378	(11,840)
-	364,111	404,693	404,694	40,583
-	188,341	222,463	222,463	34,122
-	388,487	393,142	413,642	25,155
-	1,052,964	1,448,375	1,457,125	404,161
-	-	-	-	-
-	195,879	205,960	206,060	10,181
-	138,005	179,926	180,926	42,921
-	-	-	-	-
<u>-</u>	<u>2,606,005</u>	<u>3,120,437</u>	<u>3,151,288</u>	<u>545,283</u>
-	2,076,059	1,970,056	2,023,439	(52,620)
-	4,944,826	5,027,401	5,159,718	214,892
-	1,564,301	1,541,764	1,576,521	12,220
-	487,534	490,156	489,775	2,241
-	86,560	85,233	84,963	(1,597)
-	196,488	156,189	192,399	(4,089)
-	310,075	348,264	347,639	37,564
-	414,235	562,294	549,155	134,920
-	3	-	-	(3)
<u>\$ -</u>	<u>\$ 10,080,081</u>	<u>\$ 10,181,357</u>	<u>\$ 10,423,609</u>	<u>\$ 343,528</u>

CITY OF DUNCANVILLE, TEXAS

**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE OF EXPENDITURES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Salaries and Benefits</u>	<u>Supplies</u>	<u>Other Services</u>	<u>Maintenance</u>
<b>DEPARTMENTS (Continued):</b>				
Public works-				
Engineering	\$ 284,821	\$ 5,334	\$ 51,951	\$ -
Building inspection	-	-	-	-
Streets	832,358	129,759	1,932,094	-
Traffic operations	316,128	212,965	494,212	53,016
Planning	-	-	-	-
Code services	-	-	351,077	-
Equipment services	321,159	351,303	-	111,216
One-time projects	385,327	33,474	356,254	29,246
<b>Total</b>	<u>2,139,793</u>	<u>732,835</u>	<u>3,185,588</u>	<u>193,478</u>
Fire-				
Administration	494,793	7,949	185,646	1,295
Prevention	221,245	5,593	26,177	126
Suppression	4,050,708	73,671	267,139	13,037
Advanced life support	1,420,323	85,701	279,376	1,883
Emergency Management Administrator	115,843	6,508	9,575	-
<b>Total</b>	<u>6,302,912</u>	<u>179,422</u>	<u>767,913</u>	<u>16,341</u>
Neighborhood & Planning -				
Building Inspection	414,203	6,824	97,289	-
Planning Services	137,361	2,350	7,017	-
Neighborhood Services	337,060	7,697	60,889	-
<b>Total</b>	<u>888,624</u>	<u>16,871</u>	<u>165,195</u>	<u>-</u>
<b>NON-DEPARTMENTAL</b>	2,551	9,977	809,035	-
<b>ECONOMIC DEVELOPMENT</b>	-	-	-	-
<b>LOAN PAYMENT</b>	-	-	-	-
<b>INTEREST AND FISCAL CHARGES</b>	-	-	-	-
<b>Total expenditures</b>	<u>\$ 21,518,171</u>	<u>\$ 1,595,094</u>	<u>\$ 9,673,953</u>	<u>\$ 296,969</u>

<b>Capital</b>	<b>Total Expenditures</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Variance with Final Budget Positive (Negative)</b>
\$ -	\$ 342,106	\$ 391,722	\$ 391,722	\$ 49,616
-	-	-	-	-
-	2,894,211	3,596,111	3,596,111	701,900
-	1,076,321	969,892	981,754	(94,567)
-	-	-	-	-
-	351,077	-	-	(351,077)
-	783,678	1,127,605	1,182,825	399,147
17,435	821,736	897,750	903,751	82,015
17,435	6,269,129	6,983,080	7,056,163	787,034
-	689,683	660,907	658,313	(31,370)
-	253,141	338,594	318,594	65,453
-	4,404,555	4,425,649	4,434,499	29,944
-	1,787,283	1,817,819	1,754,275	(33,008)
-	131,926	133,390	133,390	1,464
-	7,266,588	7,376,359	7,299,071	32,483
-	518,316	522,584	567,635	49,319
-	146,728	200,578	200,578	53,850
-	405,646	424,897	449,684	44,038
-	1,070,690	1,148,059	1,217,897	147,207
-	821,563	3,133,133	1,931,673	1,110,110
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>\$ 115,215</b>	<b>\$ 33,108,953</b>	<b>\$ 36,809,715</b>	<b>\$ 36,289,269</b>	<b>\$ 3,180,316</b>



# 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 stormwater 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.  
Traffic Improvement and Safety Fund – account for funds received from red light ticket fines used to improve traffic safety.

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 the 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 money awards by the courts to the Police Department.

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

Emergency Relief Fund – Fund 757 Emergency Relief houses the CARES Act funding to pay for necessary expenditures incurred due to the public health emergency created by the COVID 19 virus. Such actions taken to respond to the public health emergency include expenditures addressing medical, public health, or public safety, and expenditures incurred to offer second-order effects of the crisis, such as economic support to those suffering from employment or business interruptions due to COVID 19.

American Rescue Plan Fund – Fund 758 American Rescue Plan Act federal grant was awarded in response to the ongoing COVID19 pandemic and is designated for COVID 19 response and recovery, Water/Sewer infrastructure, and IT/Broadband Infrastructure

## 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 the construction of major thoroughfares and petition paving projects.

CITY OF DUNCANVILLE, TEXAS

COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 13,664,689	\$ 6,489,457	\$ 20,154,146
Receivables:			
Trade accounts	67,693	-	67,693
Taxes	-	-	-
Assessments	-	51,015	51,015
Intergovernmental	-	-	-
Due from Other funds	58,483	-	58,483
<b>Total assets</b>	<u>\$ 14,154,985</u>	<u>\$ 6,540,472</u>	<u>\$ 20,695,457</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 97,072	\$ 6,692	\$ 103,764
Accrued liabilities	5,937	-	5,937
Due to other funds	186,325	-	186,325
Unearned revenue	7,805,080	-	7,805,080
<b>Total liabilities</b>	<u>8,094,414</u>	<u>6,692</u>	<u>8,101,106</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	-	51,015	51,015
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>51,015</u>	<u>51,015</u>
<b>FUND BALANCES</b>			
Restricted:	6,060,571	6,482,765	12,543,336
<b>Total fund balances</b>	<u>6,060,571</u>	<u>6,482,765</u>	<u>12,543,336</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 14,154,985</u>	<u>\$ 6,540,472</u>	<u>\$ 20,695,457</u>

CITY OF DUNCANVILLE, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
<b>REVENUES</b>			
Hotel taxes	\$ 843,213	\$ -	\$ 843,213
Licenses, permits and fees	789,946	-	789,946
Fines and forfeitures	244,229	-	244,229
Intergovernmental	2,463,565	-	2,463,565
Investment income	11,084	90,006	101,090
Rental and other	(61,746)	-	(61,746)
Gifts and contributions	2,817	-	2,817
<b>Total revenues</b>	<u>4,293,108</u>	<u>90,006</u>	<u>4,383,114</u>
<b>EXPENDITURES</b>			
Current:			
General government	183,165	-	183,165
Finance	25,571	-	25,571
Parks and recreation	122,949	-	122,949
Police	2,231,358	-	2,231,358
Public works	392,240	-	392,240
Fire	3,365	-	3,365
Capital outlay:			
Public works	-	273,588	273,588
<b>Total expenditures</b>	<u>3,075,538</u>	<u>273,588</u>	<u>3,349,126</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,217,570</u>	<u>(183,582)</u>	<u>1,033,988</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	58,717	6,230,722	6,289,439
Transfers out	(298,614)	-	(298,614)
<b>Total other financing sources (uses)</b>	<u>(239,897)</u>	<u>6,230,722</u>	<u>5,990,825</u>
<b>NET CHANGE IN FUND BALANCES</b>	977,673	6,047,140	7,024,813
<b>FUND BALANCES, beginning of year</b>	<u>5,082,898</u>	<u>435,625</u>	<u>5,518,523</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 6,060,571</u>	<u>\$ 6,482,765</u>	<u>\$ 12,543,336</u>



CITY OF DUNCANVILLE, TEXAS

NON-MAJOR SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 SEPTEMBER 30, 2022

	Hotel Motel Tax	Drainage Fees	Traffic I & S	Grants
<b>ASSETS</b>				
Cash and investments	\$ 3,289,207	\$ 1,477,600	\$ -	\$ 163,837
Receivables:				
Taxes	-	-	-	-
Trade accounts (net of allowance)	-	67,693	-	-
Intergovernmental	-	-	-	-
Accrued interest and other	-	-	-	-
Prepaid items	48,494	-	-	62,825
Due from other funds	-	58,483	-	-
<b>Total assets</b>	<u>\$ 3,337,701</u>	<u>\$ 1,603,776</u>	<u>\$ -</u>	<u>\$ 226,662</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 514	\$ 3,647	\$ -	\$ 75,246
Accrued liabilities	757	2,069	-	2,265
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total liabilities</b>	<u>1,271</u>	<u>5,716</u>	<u>-</u>	<u>77,511</u>
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Prepays	-	-	-	-
<b>Restricted for:</b>				
Promotion of tourism and hotel industry	3,336,430	-	-	-
Maintenance/construction of drainage projects	-	1,598,060	-	-
Public safety, cultural and recreational services	-	-	-	149,151
Court technology and security	-	-	-	-
Juvenile case management	-	-	-	-
Public safety and criminal investigations	-	-	-	-
Community redevelopment	-	-	-	-
<b>Unassigned</b>	-	-	-	-
<b>Total fund balances</b>	<u>3,336,430</u>	<u>1,598,060</u>	<u>-</u>	<u>149,151</u>
<b>Total liabilities &amp; fund balances</b>	<u>\$ 3,337,701</u>	<u>\$ 1,603,776</u>	<u>\$ -</u>	<u>\$ 226,662</u>

<u>Court Technology</u>	<u>Court Security</u>	<u>Juvenile Case Manager</u>	<u>Asset Forfeiture</u>	<u>Emergency Relief</u>	<u>American Rescue Plan</u>	<u>Tax Incremental Financing Fund</u>	<u>Total</u>
\$ 42,291	\$ 55,576	\$ 1,378	\$ 528,106	\$ -	\$ 7,694,697	\$ 411,997	\$ 13,664,689
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	67,693
-	-	-	-	-	-	-	-
-	-	-	-	-	252,801	-	364,120
-	-	-	-	-	-	-	58,483
<u>\$ 42,291</u>	<u>\$ 55,576</u>	<u>\$ 1,378</u>	<u>\$ 528,106</u>	<u>\$ -</u>	<u>\$ 7,947,498</u>	<u>\$ 411,997</u>	<u>\$ 14,154,985</u>
\$ -	\$ -	\$ 367	\$ 17,298	\$ -	\$ -	\$ -	\$ 97,072
183	-	641	-	22	-	-	5,937
-	-	-	-	186,325	-	-	186,325
-	-	-	121,689	-	7,683,391	-	7,805,080
<u>183</u>	<u>-</u>	<u>1,008</u>	<u>138,987</u>	<u>186,347</u>	<u>7,683,391</u>	<u>-</u>	<u>8,094,414</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,336,430
-	-	-	-	-	-	-	1,598,060
-	-	-	-	-	2,191,936	-	2,341,087
42,108	55,576	-	-	-	-	-	97,684
-	-	370	-	-	-	-	370
-	-	-	389,119	-	-	-	389,119
-	-	-	-	-	-	-	-
-	-	-	-	(186,347)	(1,927,829)	411,997	(1,702,179)
<u>42,108</u>	<u>55,576</u>	<u>370</u>	<u>389,119</u>	<u>(186,347)</u>	<u>264,107</u>	<u>411,997</u>	<u>6,060,571</u>
<u>\$ 42,291</u>	<u>\$ 55,576</u>	<u>\$ 1,378</u>	<u>\$ 528,106</u>	<u>\$ -</u>	<u>\$ 7,947,498</u>	<u>\$ 411,997</u>	<u>\$ 14,154,985</u>

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, 2022**

	<b>Hotel Motel Tax</b>	<b>Drainage Fees</b>	<b>Traffic I&amp;S</b>	<b>Grants</b>
<b>REVENUES</b>				
Hotel taxes	\$ 843,213	\$ -	\$ -	\$ -
Licenses, permits and fees	-	789,946	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	208,378
Investment income	-	-	-	-
Rental and other	-	-	-	(61,866)
Gifts and contributions	-	-	-	2,817
<b>Total revenues</b>	<u>843,213</u>	<u>789,946</u>	<u>-</u>	<u>149,329</u>
<b>EXPENDITURES</b>				
Current:				
General government	183,165	-	-	-
Finance	-	-	-	-
Community services	-	-	-	122,949
Police	-	-	-	45,312
Public works	-	317,550	-	74,690
Fire	-	-	-	3,365
Special purposes - promotional	-	-	-	-
Capital outlay:				
General government	-	-	-	-
Community services	-	-	-	-
Police	-	-	-	60,752
Public works	-	-	-	-
Fire	-	-	-	-
Special purposes - promotional	-	-	-	-
<b>Total expenditures</b>	<u>183,165</u>	<u>317,550</u>	<u>-</u>	<u>307,068</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>660,048</u>	<u>472,396</u>	<u>-</u>	<u>(157,739)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(55,092)	-	(243,522)	-
<b>Total other financing sources (uses)</b>	<u>(55,092)</u>	<u>-</u>	<u>(243,522)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	604,956	472,396	(243,522)	(157,739)
<b>FUND BALANCES, beginning of year</b>	<u>2,731,474</u>	<u>1,125,664</u>	<u>243,522</u>	<u>306,890</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 3,336,430</u>	<u>\$ 1,598,060</u>	<u>\$ -</u>	<u>\$ 149,151</u>

<b>Court Technology</b>	<b>Court Security</b>	<b>Juvenile Case Manager</b>	<b>Asset Forfeiture</b>	<b>Emergency Relief</b>	<b>American Rescue Plan</b>	<b>Tax Incremental Financing</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 843,213
-	-	-	-	-	-	-	789,946
7,105	8,158	8,998	219,968	-	-	-	244,229
-	-	-	-	74,335	2,180,852	-	2,463,565
-	0	-	-	-	11,084	-	11,084
-	-	-	120	-	-	-	(61,746)
-	-	-	-	-	-	-	2,817
<u>7,105</u>	<u>8,158</u>	<u>8,998</u>	<u>220,088</u>	<u>74,335</u>	<u>2,191,936</u>	<u>-</u>	<u>4,293,108</u>
-	-	-	-	-	-	-	183,165
-	-	25,571	-	-	-	-	25,571
-	-	-	-	-	-	-	122,949
-	-	-	136,392	121,603	1,928,051	-	2,231,358
-	-	-	-	-	-	-	392,240
-	-	-	-	-	-	-	3,365
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	56,138	-	-	-	116,890
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	25,571	192,530	121,603	1,928,051	-	3,075,538
<u>7,105</u>	<u>8,158</u>	<u>(16,573)</u>	<u>27,558</u>	<u>(47,268)</u>	<u>263,885</u>	<u>-</u>	<u>1,217,570</u>
-	-	-	-	-	-	58,717	58,717
-	-	-	-	-	-	-	(298,614)
-	-	-	-	-	-	58,717	(239,897)
7,105	8,158	(16,573)	27,558	(47,268)	263,885	58,717	977,673
<u>35,003</u>	<u>47,418</u>	<u>16,943</u>	<u>361,561</u>	<u>(139,079)</u>	<u>222</u>	<u>353,280</u>	<u>5,082,898</u>
<u>\$ 42,108</u>	<u>\$ 55,576</u>	<u>\$ 370</u>	<u>\$ 389,119</u>	<u>\$ (186,347)</u>	<u>\$ 264,107</u>	<u>\$ 411,997</u>	<u>\$ 6,060,571</u>

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>				
Hotel, motel taxes	\$ 734,310	\$ 881,000	\$ 843,213	\$ (37,787)
Interest on investments	240	-	-	-
<b>Total revenues</b>	<u>734,550</u>	<u>881,000</u>	<u>843,213</u>	<u>(37,787)</u>
<b>EXPENDITURES</b>				
General government	684,730	686,445	183,165	503,280
<b>Total expenditures</b>	<u>684,730</u>	<u>686,445</u>	<u>183,165</u>	<u>503,280</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	49,820	194,555	660,048	465,493
<b>OTHER FINANCING USES:</b>				
Transfers out	(55,091)	(55,091)	(55,092)	(1)
<b>NET CHANGE IN FUND BALANCES</b>	(5,271)	139,464	604,956	465,492
<b>FUND BALANCE, beginning of year</b>			<u>2,731,474</u>	
<b>FUND BALANCE, end of year</b>			<u>\$ 3,336,430</u>	

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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>				
Drainage fees	\$ 831,000	\$ 801,000	\$ 789,946	\$ (11,054)
Interest on investments	-	-	-	-
City services reimbursement	10,000	-	-	-
<b>Total revenues</b>	<u>841,000</u>	<u>801,000</u>	<u>789,946</u>	<u>(11,054)</u>
<b>EXPENDITURES</b>				
Public works	1,933,215	698,898	317,550	381,348
<b>Total expenditures</b>	<u>1,933,215</u>	<u>698,898</u>	<u>317,550</u>	<u>381,348</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>(1,092,215)</u>	<u>102,102</u>	<u>472,396</u>	<u>370,294</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,092,215)	102,102	472,396	370,294
<b>FUND BALANCE, beginning of year</b>			<u>1,125,664</u>	
<b>FUND BALANCE, end of year</b>			<u>\$ 1,598,060</u>	

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Ad valorem taxes	\$ 1,383,157	\$ 1,383,157	\$ 1,244,580	\$ (138,577)
Delinquent taxes	15,000	15,000	9,814	(5,186)
Penalties and interest	12,000	12,000	75,676	63,676
Interest on investments	500	-	-	-
<b>Total revenues</b>	<u>1,410,657</u>	<u>1,410,157</u>	<u>1,330,070</u>	<u>(80,087)</u>
<b>EXPENDITURES</b>				
Principal retirement	755,000	755,000	755,000	-
Interest on debt	727,357	727,357	727,256	101
<b>Total expenditures</b>	<u>1,482,357</u>	<u>1,482,357</u>	<u>1,482,256</u>	<u>101</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<u>(71,700)</u>	<u>(72,200)</u>	<u>(152,186)</u>	<u>(79,986)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(71,700)	(72,200)	(152,186)	(79,986)
<b>FUND BALANCES, beginning of year</b>			<u>1,385,475</u>	
<b>FUND BALANCES, end of year</b>			<u>\$ 1,233,289</u>	



# Duncanville

*City of Champions*

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CITY OF DUNCANVILLE, TEXAS

ENTERPRISE FUNDS  
 SCHEDULE OF DETAILED REVENUES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b><u>UTILITY FUND</u></b>				
<b>WATER:</b>				
Sale of water	\$ 8,155,000	\$ 7,715,500	\$ 8,892,744	\$ 1,177,244
Water taps	10,364	10,000	7,444	(2,556)
<b>Total</b>	<u>8,165,364</u>	<u>7,725,500</u>	<u>8,900,188</u>	<u>1,174,688</u>
<b>SEWER:</b>				
Sewer charges	9,488,438	9,061,000	9,578,178	517,178
Sewer taps	3,494	4,500	11,501	7,001
<b>Total</b>	<u>9,491,932</u>	<u>9,065,500</u>	<u>9,589,679</u>	<u>524,179</u>
<b>PENALTIES</b>	<u>166,650</u>	<u>92,000</u>	<u>83,930</u>	<u>(8,070)</u>
<b>OTHER:</b>				
Service charges	130,000	90,000	88,496	(1,504)
City services reimbursement	26,000	25,000	26,315	1,315
Miscellaneous	13,550	35,500	55,633	20,133
<b>Total</b>	<u>169,550</u>	<u>150,500</u>	<u>170,444</u>	<u>19,944</u>
<b>INTEREST INCOME</b>	<u>32,500</u>	<u>17,500</u>	<u>16,543</u>	<u>(957)</u>
<b>Total revenues - Utility Fund</b>	<u>\$ 18,025,996</u>	<u>\$ 17,051,000</u>	<u>\$ 18,760,784</u>	<u>\$ 1,709,784</u>
<b><u>SOLID WASTE FUND</u></b>				
<b>SOLID WASTE CHARGES</b>	\$ 4,168,000	\$ 4,120,000	\$ 4,147,161	\$ 27,161
<b>INTEREST INCOME</b>	500	500	-	(500)
<b>Total revenues - Solid Waste Fund</b>	<u>\$ 4,168,500</u>	<u>\$ 4,120,500</u>	<u>\$ 4,147,161</u>	<u>\$ 26,661</u>
<b><u>FIELDHOUSE SPORTS FACILITY</u></b>				
<b>SPORTS FACILITY</b>	\$ 1,346,500	\$ 1,401,750	\$ 1,296,301	\$ (105,449)
<b>INTERGOVERNMENTAL</b>	-	-	-	-
<b>Total revenues - Sports Facility Fund</b>	<u>\$ 1,346,500</u>	<u>\$ 1,401,750</u>	<u>\$ 1,296,301</u>	<u>\$ (105,449)</u>
<b>Total revenues - Enterprise Funds</b>	<u>\$ 23,540,996</u>	<u>\$ 22,573,250</u>	<u>\$ 24,204,246</u>	<u>\$ 1,630,996</u>

CITY OF DUNCANVILLE, TEXAS

ENTERPRISE FUNDS  
 SCHEDULE OF DETAILED EXPENDITURES-- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Salaries and Benefits</u>	<u>Supplies</u>	<u>Other Services</u>	<u>Maintenance</u>
<b><u>UTILITY FUND</u></b>				
<b>WATER SERVICES</b>	\$ 717,305	\$ 164,829	\$ 4,075,413	\$ 114,729
<b>WASTEWATER TREATMENT</b>	445,762	63,859	4,882,216	40,443
<b>ADMINISTRATION AND FISCAL</b>				
Utility administration	269,608	2,175	42,731	-
Utility accounting	595,300	77,201	377,156	6,034
	<u>2,027,975</u>	<u>308,064</u>	<u>9,377,516</u>	<u>161,206</u>
<b>TRANSFERS OUT</b>	-	-	-	-
<b>Total Utility Fund expenditures</b>	<u>\$ 2,027,975</u>	<u>\$ 308,064</u>	<u>\$ 9,377,516</u>	<u>\$ 161,206</u>
<b><u>SOLID WASTE FUND</u></b>				
<b>SOLID WASTE</b>	\$ 275,719	\$ 14,433	\$ 3,782,414	\$ 5,224
<b>TRANSFERS OUT</b>	-	-	-	-
<b>Total Solid Waste Fund expenditures</b>	<u>275,719</u>	<u>14,433</u>	<u>3,782,414</u>	<u>5,224</u>
<b><u>FIELDHOUSE SPORTS FACILITY</u></b>				
<b>SPORTS FACILITY</b>	\$ 528,906	\$ 63,397	\$ 736,397	\$ 24,364
<b>INTEREST AND FISCAL CHARGES</b>	-	-	46,331	-
<b>PRINCIPAL RETIREMENT</b>	-	-	-	-
<b>Total Sports Facility Fund expenditures</b>	<u>528,906</u>	<u>63,397</u>	<u>782,728</u>	<u>24,364</u>
<b>Total Enterprise Fund expenditures</b>	<u>\$ 2,832,600</u>	<u>\$ 385,894</u>	<u>\$ 13,942,658</u>	<u>\$ 190,794</u>

Capital	Total	Original Budget	Final Budget	Variance with Final Budget Positive (Negative)
\$ 2,531,534	\$ 7,603,810	\$ 10,391,731	\$ 8,448,431	\$ 844,621
708,557	6,140,837	9,226,053	8,138,767	1,997,930
-	314,514	473,380	518,381	203,867
-	1,055,691	1,120,924	1,128,527	72,836
3,240,091	15,114,852	21,212,088	18,234,106	3,119,254
-	-	0	0	-
<u>\$ 3,240,091</u>	<u>\$ 15,114,852</u>	<u>\$ 21,212,088</u>	<u>\$ 18,234,106</u>	<u>\$ 3,119,254</u>
\$ -	\$ 4,077,790	\$ 4,453,612	\$ 4,608,585	\$ 530,795
-	-	-	-	-
-	4,077,790	4,453,612	4,608,585	530,795
\$ -	\$ 1,353,064	\$ 1,394,889	\$ 1,344,229	\$ (8,835)
-	46,331	53,975	53,975	7,644
-	-	-	-	-
-	1,399,395	1,448,864	1,398,204	(1,191)
<u>\$ 3,240,091</u>	<u>\$ 20,592,037</u>	<u>\$ 27,114,564</u>	<u>\$ 24,240,895</u>	<u>\$ 3,648,858</u>

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

**Total modified accrual expenditures** \$ 20,592,037

Reconciling Items:

Capital outlay (3,240,091)

Principal retirement -

Depreciation and amortization 1,859,687

Expenses not requiring current resources (41,722)

Interest expense (46,331)

Transfers -

**Total full accrual operating expenses** \$ 19,123,580



## **CITY OF DUNCANVILLE**

### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the 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 three 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 purchasing computers, servers and other information technology equipment.

Comprehensive Self-Insurance Fund – This fund accounts 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, 2022

	Fleet Replacement	Info Tech Replacement	Comprehensive Self-Insurance	Total
<b>ASSETS</b>				
Cash and investments	\$ 2,396,642	\$ 272,088	\$ 809,048	\$ 3,477,778
Accrued interest and other	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	20,036	20,036
<b>Total current assets</b>	<u>2,396,642</u>	<u>272,088</u>	<u>829,084</u>	<u>3,497,814</u>
Capital assets - equipment net of depreciation	270,781	-	-	270,781
Capital assets - vehicles net of depreciation	2,191,205	-	-	2,191,205
<b>Total non-current assets</b>	<u>2,461,986</u>	<u>-</u>	<u>-</u>	<u>2,461,986</u>
<b>Total assets</b>	<u>4,858,628</u>	<u>272,088</u>	<u>829,084</u>	<u>5,959,800</u>
<b>LIABILITIES</b>				
Accounts payable	45,440	45,421	16,415	107,276
Due to other funds	-	-	-	-
Accrued liabilities	-	-	134,393	134,393
<b>Total liabilities</b>	<u>45,440</u>	<u>45,421</u>	<u>150,808</u>	<u>241,669</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	-
Unrestricted	4,813,188	226,667	678,276	5,718,131
<b>Total net position</b>	<u>\$ 4,813,188</u>	<u>\$ 226,667</u>	<u>\$ 678,276</u>	<u>\$ 5,718,131</u>

CITY OF DUNCANVILLE, TEXAS

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN FUND NET POSITION  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Fleet Replacement	Info Tech Replacement	Comprehensive Self-Insurance	Total
<b>OPERATING REVENUES</b>				
Premiums and charges for services	\$ 890,892	\$ 252,016	\$ 467,652	\$ 1,610,560
Other	-	-	-	-
<b>Total operating revenues</b>	<u>890,892</u>	<u>252,016</u>	<u>467,652</u>	<u>1,610,560</u>
<b>OPERATING EXPENSES</b>				
Claims and provision	-	-	215,765	215,765
Equipment-not capitalized	(191,729)	252,310	-	60,581
Administrative and fiscal	-	-	336,534	336,534
Depreciation	832,261	-	-	832,261
<b>Total operating expenses</b>	<u>640,532</u>	<u>252,310</u>	<u>552,299</u>	<u>1,445,141</u>
<b>OPERATING INCOME</b>	<u>250,360</u>	<u>(294)</u>	<u>(84,647)</u>	<u>165,419</u>
<b>NON-OPERATING REVENUES</b>				
Transfers In	-	121,163	-	121,163
Interest income	2,073	-	-	2,073
<b>Total non-operating revenues</b>	<u>2,073</u>	<u>121,163</u>	<u>-</u>	<u>123,236</u>
<b>CHANGE IN NET POSITION</b>	252,433	120,869	(84,647)	288,655
<b>TOTAL NET POSITION- BEGINNING</b>	<u>4,560,755</u>	<u>105,798</u>	<u>762,923</u>	<u>5,429,476</u>
<b>TOTAL NET POSITION- ENDING</b>	<u>\$ 4,813,188</u>	<u>\$ 226,667</u>	<u>\$ 678,276</u>	<u>\$ 5,718,131</u>

CITY OF DUNCANVILLE, TEXAS

INTERNAL SERVICE FUNDS  
 COMBINING STATEMENT OF CASH FLOWS FOR THE  
 YEAR ENDED SEPTEMBER 30, 2022

	<u>Fleet Replacement</u>	<u>Info Tech Replacement</u>	<u>Comprehensive Self-Insurance</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Internal activity-receipts from other funds	\$ 890,892	\$ 252,016	\$ 467,652	\$ 1,610,560
Transfers In	-	-	-	-
Payments to suppliers	214,156	(206,889)	(608,418)	(601,151)
Other receipts	-	-	-	-
<b>Net cash provided by (used in) operating activities</b>	<u>1,105,048</u>	<u>45,127</u>	<u>(140,766)</u>	<u>1,009,409</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Receipts from interfund borrowings	-	121,163	-	121,163
Payments from interfund borrowings	-	-	-	-
<b>Net cash provided by noncapital financing activities</b>	<u>-</u>	<u>121,163</u>	<u>-</u>	<u>121,163</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(844,299)	-	-	(844,299)
Fixed asset and Depreciation variances balance should be zero	-	-	-	-
Receipts from insurance recovery of capital assets	-	-	4,964	4,964
<b>Net cash provided by (used in) capital financing and related financing activities</b>	<u>(844,299)</u>	<u>-</u>	<u>4,964</u>	<u>(839,335)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received on investments	2,073	-	-	2,073
<b>Net cash provided by investing activities</b>	<u>2,073</u>	<u>-</u>	<u>-</u>	<u>2,073</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	262,822	166,290	(135,802)	293,310
<b>CASH AND INVESTMENTS, beginning of year</b>	<u>2,133,820</u>	<u>105,798</u>	<u>944,850</u>	<u>3,184,468</u>
<b>CASH AND INVESTMENTS, end of year</b>	<u>2,396,642</u>	<u>272,088</u>	<u>809,048</u>	<u>3,477,778</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income (loss)	250,360	(294)	(84,647)	165,419
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	832,261	-	-	832,261
Change in assets and liabilities- Prepaid items	-	-	-	-
Accounts and other payables	22,427	45,421	(56,119)	11,729
<b>Total adjustments</b>	<u>854,688</u>	<u>45,421</u>	<u>(56,119)</u>	<u>843,990</u>
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 1,105,048</u>	<u>\$ 45,127</u>	<u>\$ (140,766)</u>	<u>\$ 1,009,409</u>



# **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 City Council members, City officials, or City employees. The Corporation is organized exclusively to benefit and accomplish public purposes 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, 2022

**ASSETS**

Cash and investments	\$	4,875,317
Receivables		554,523
Prepaid items		-
<b>Total assets</b>	<b>\$</b>	<b>5,429,840</b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES:**

Accounts payable		39,411
Accrued liabilities		10,210
<b>Total liabilities</b>		<b>49,621</b>

**EQUITY:**

Nonspendable- prepaid items		-
Restricted for economic development		5,380,219
<b>Total fund balances</b>		<b>5,380,219</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$</b>	<b>5,429,840</b>

CITY OF DUNCANVILLE, TEXAS

DUNCANVILLE COMMUNITY ECONOMIC DEVELOPMENT CORPORATION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

<b>REVENUES</b>	
Sales tax	\$ 3,163,839
Investment income	<u>724</u>
<b>Total revenues</b>	<u>3,164,563</u>
<b>EXPENDITURES</b>	
General government	512,688
Special purposes - promotional	1,658,854
Debt service-	
Principal bond retirement	-
Interest and fiscal charges	-
<b>Total expenditures</b>	<u>2,171,542</u>
Transfers	<u>(626,435)</u>
<b>NET CHANGE IN FUND BALANCES</b>	366,586
<b>FUND BALANCES, beginning of year</b>	<u>5,013,633</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 5,380,219</u>

**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, 2022**

**TOTAL FUND BALANCE- GOVERNMENTAL FUNDS** \$ 5,380,219

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. 1,045,726

Deferred charges on refunding are not reported in the governmental funds -

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. -

Investments in joint ventures represent a financial asset not reported in governmental funds. (47,599)

Long term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet. -

**NET POSITION OF GOVERNMENTAL ACTIVITIES** \$ 6,378,346

**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, 2022**

<b>NET CHANGE IN FUND BALANCES- TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 366,586</b>
Amounts reported for governmental activities in the statement of activities are different because:	
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.	(1,180)
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.	(18,122)
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.	472,908
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.	-
Prior year adjustment to reflect consolidation of internal fund activities in the governmental funds	<u>(588,397)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u><u>\$ 231,795</u></u></b>



# **Statistical Section**

**CITY OF DUNCANVILLE**  
**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.



STATISTICAL SECTION

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.

	<u>Page</u>
<b>Financial Trends</b> - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Schedule 1 - Net Assets by Component .....	113
Schedule 2 - Changes in Net Assets.....	114
Schedule 3 - Fund Balances, Government Funds.....	116
Schedule 4 - Changes in Fund Balances, Governmental Funds.....	117
<b>Revenue Capacity</b> - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
Schedule 5 - Assessed Value and Estimated Actual Value of Taxable Property.....	118
Schedule 6 - Property Tax Rates - Direct and Overlapping Governments.....	119
Schedule 7 - Principal Property Taxpayers.....	120
Schedule 8 - Property Tax Levies and Collections.....	121
<b>Debt Capacity</b> - These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Schedule 9 - Ratios of Outstanding Debt by Type.....	122
Schedule 10 - Ratios of General Bonded Debt Outstanding .....	123
Schedule 11 - Direct and Overlapping Governmental Activities Debt.....	124
Schedule 12 - Legal Debt Margin Information.....	125
Schedule 13 - Pledged - Revenue Coverage.....	126
<b>Demographic and Economic Information</b> - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	
Schedule 14 - Demographics and Economic Statistics.....	127
Schedule 15 - Principal Employers.....	128
<b>Operating Information</b> - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	
Schedule 16 - Full-time Equivalent City Government Employees.....	129
Schedule 17 - Operating Indicators by Function /Program.....	130
Schedule 18 - Capital Asset Statistics by Function/Program.....	131

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement No. 34 for the year ending September 30, 2003. Schedules presenting government-wide information include information beginning in that year.



**Net Assets by Component,  
Last Ten Fiscal Years**  
(accrual basis of accounting)  
(Unaudited)

<b>Fiscal Year</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Governmental activities										
Net investment in capital assets	\$ 59,230,613	\$ 59,060,297	\$ 60,853,814	\$ 59,937,098	\$ 59,603,623	\$ 57,250,105	\$ 34,007,758	\$ 54,987,476	\$ 54,195,373	\$ 54,493,709
Restricted	1,595,501	1,921,073	2,022,810	2,766,937	3,619,861	4,478,493	28,118,603	6,599,995	6,970,162	8,233,351
Unrestricted	6,254,783	8,351,034	15,631,437	14,828,820	9,869,375	10,178,096	8,753,484	10,016,045	17,437,215	23,546,179
<b>Total governmental activities net assets</b>	<b>\$ 67,080,897</b>	<b>\$ 69,332,404</b>	<b>\$ 78,508,061</b>	<b>\$ 77,532,855</b>	<b>\$ 73,092,859</b>	<b>\$ 71,906,694</b>	<b>\$ 70,879,845</b>	<b>\$ 71,603,516</b>	<b>\$ 78,602,750</b>	<b>\$ 86,273,239</b>
Business-type activities										
Net investment in capital assets	\$ 27,099,050	\$ 27,375,652	\$ 28,576,505	\$ 30,923,909	\$ 35,548,641	\$ 35,605,438	\$ 37,354,472	\$ 42,172,911	\$ 45,041,387	\$ 46,768,084
Unrestricted	5,290,431	5,524,627	7,071,561	7,819,164	10,658,338	15,710,431	17,799,000	15,605,925	14,560,733	15,506,276
<b>Total business-type activities net assets</b>	<b>\$ 32,389,481</b>	<b>\$ 32,900,279</b>	<b>\$ 35,648,066</b>	<b>\$ 38,743,073</b>	<b>\$ 46,206,979</b>	<b>\$ 51,315,869</b>	<b>\$ 55,153,472</b>	<b>\$ 57,778,836</b>	<b>\$ 59,602,120</b>	<b>\$ 62,274,360</b>
Primary government										
Net investment in capital assets	\$ 86,329,663	\$ 86,435,949	\$ 89,430,319	\$ 90,861,007	\$ 95,152,264	\$ 92,855,543	\$ 71,362,230	\$ 97,160,388	\$ 99,236,760	\$ 101,261,793
Restricted	1,595,501	1,921,073	2,022,810	2,766,937	3,619,861	4,478,493	28,118,603	6,599,995	6,970,162	8,233,351
Unrestricted	11,545,214	13,875,661	22,702,998	22,647,984	20,527,713	25,888,527	26,552,484	25,621,969	31,997,948	39,052,455
<b>Total primary government net assets</b>	<b>\$ 99,470,378</b>	<b>\$ 102,232,683</b>	<b>\$ 114,156,127</b>	<b>\$ 116,275,928</b>	<b>\$ 119,299,838</b>	<b>\$ 123,222,563</b>	<b>\$ 126,033,317</b>	<b>\$ 129,382,352</b>	<b>\$ 138,204,870</b>	<b>\$ 148,547,599</b>

Source: City of Duncanville, Texas Annual Comprehensive Financial Reports

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

<u>Fiscal Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Expenses</b>										
<b>Governmental activities</b>										
General government	\$ 2,823,031	\$ 3,131,175	\$ 3,623,458	\$ 3,606,949	\$ 4,102,626	\$ 4,317,744	\$ 4,238,401	\$ 3,784,617	\$ 4,323,173	\$ 3,622,947
Finance	1,124,285	1,973,904	1,785,134	2,313,589	2,514,951	2,189,441	2,018,321	1,524,072	1,275,515	1,196,680
Parks and Recreation	3,085,333	3,444,064	3,993,745	4,638,475	4,903,571	4,703,219	4,584,586	4,123,179	3,822,563	2,817,095
Police	7,860,277	8,206,843	8,510,868	9,072,992	10,664,821	9,583,619	10,484,426	10,525,006	10,154,245	11,872,410
Public works	5,771,096	5,913,817	6,229,076	7,380,159	8,496,495	8,669,083	8,830,835	9,048,741	7,950,616	7,497,327
Fire	5,142,744	5,420,014	5,414,580	6,437,830	8,126,333	7,094,174	7,944,523	7,148,111	6,394,166	6,864,129
Neighborhood and planning										1,070,690
Economic Development	1,200,096	1,087,047	1,683,374	300,000	300,000	300,000	300,000	50,000	-	-
Interest and fiscal charges	171,408	108,426	10,183	42,189	35,472	28,529	793,999	695,379	749,574	671,617
<b>Total governmental activities expenses</b>	<b>27,178,270</b>	<b>29,285,290</b>	<b>31,250,418</b>	<b>33,792,183</b>	<b>39,144,269</b>	<b>36,885,809</b>	<b>39,195,091</b>	<b>36,899,105</b>	<b>34,669,852</b>	<b>35,612,895</b>
<b>Business-type activities</b>										
Water	5,326,081	5,062,745	4,944,384	4,354,012	4,757,302	5,712,209	3,652,341	5,318,240	5,614,436	6,508,111
Wastewater	5,079,846	5,403,659	5,505,377	6,401,637	6,984,523	6,293,354	8,939,151	7,619,193	7,649,127	7,187,189
Solid waste	2,150,278	2,241,624	2,481,911	2,488,966	2,633,707	2,682,991	2,827,739	3,591,623	3,758,469	4,077,816
Sports facility	1,472,276	1,533,713	1,883,422	1,662,127	1,578,544	1,626,129	1,724,366	1,280,363	1,413,186	1,575,225
<b>Total business-type activities expenses</b>	<b>14,028,481</b>	<b>14,241,741</b>	<b>14,815,094</b>	<b>14,906,742</b>	<b>15,954,076</b>	<b>16,314,683</b>	<b>17,143,597</b>	<b>17,809,419</b>	<b>18,435,218</b>	<b>19,348,341</b>
<b>Total primary government expenses</b>	<b>\$ 41,206,751</b>	<b>\$ 43,527,031</b>	<b>\$ 46,065,512</b>	<b>\$ 48,698,925</b>	<b>\$ 55,098,345</b>	<b>\$ 53,200,492</b>	<b>\$ 56,338,688</b>	<b>\$ 54,708,524</b>	<b>\$ 53,105,070</b>	<b>\$ 54,961,236</b>
<b>Program Revenues</b>										
<b>Governmental activities</b>										
<b>Charges for services</b>										
General government	\$ 375,464	\$ 347,798	\$ 330,306	\$ 430,729	\$ 359,955	\$ 388,993	\$ 371,518	\$ 260,285	\$ 250,907	\$ 249,823
Community services	304,827	352,124	311,493	356,552	361,389	302,750	282,689	175,717	259,242	243,317
Police	1,560,386	2,990,850	3,059,268	3,241,775	3,249,015	2,989,143	2,400,204	580,191	559,978	479,897
Public works	1,654,026	1,056,842	1,053,115	967,758	1,196,582	1,058,873	1,152,973	1,361,779	1,550,234	1,383,343
Fire	448,258	663,756	1,036,582	994,287	668,762	609,942	660,909	759,170	1,155,306	1,071,428
Operating grants and contributions	305,858	332,777	838,435	392,198	1,317,404	792,205	737,901	1,739,935	2,162,428	2,943,316
Capital grants and contributions	276,132	120,370	32,770	-	-	30,000	69,522	120,370	59,963	972,375
<b>Total governmental activities program revenues</b>	<b>4,924,951</b>	<b>5,864,517</b>	<b>6,661,969</b>	<b>6,383,299</b>	<b>7,153,107</b>	<b>6,171,906</b>	<b>5,675,716</b>	<b>4,997,447</b>	<b>5,998,058</b>	<b>7,343,499</b>
<b>Business-type activities</b>										
<b>Charges for services</b>										
Water	6,626,079	7,196,268	7,355,794	7,481,511	8,850,933	9,024,571	8,418,787	8,233,015	7,806,210	9,154,562
Wastewater	4,850,198	5,845,767	6,953,623	8,453,828	9,513,439	9,967,610	9,827,083	9,380,468	9,154,999	9,589,679
Solid waste	2,505,516	2,549,226	2,695,374	2,778,684	2,768,875	3,174,451	3,199,130	4,055,491	4,181,018	4,147,161
Sports facility	695,758	837,532	1,025,216	1,002,465	1,099,703	1,245,091	1,343,370	699,169	1,177,233	1,296,301
Grants and contributions	-	533,850	630,284	631,171	2,874,738	538,650	536,550	533,850	537,800	-
<b>Total business-type activities program revenues</b>	<b>14,677,551</b>	<b>16,962,643</b>	<b>18,660,291</b>	<b>20,347,659</b>	<b>25,107,688</b>	<b>23,950,373</b>	<b>23,324,920</b>	<b>22,901,993</b>	<b>22,857,260</b>	<b>24,187,703</b>
<b>Total primary government program revenues</b>	<b>\$ 19,602,502</b>	<b>\$ 22,827,160</b>	<b>\$ 25,322,260</b>	<b>\$ 26,730,958</b>	<b>\$ 32,260,795</b>	<b>\$ 30,122,279</b>	<b>\$ 29,000,636</b>	<b>\$ 27,899,440</b>	<b>\$ 28,855,318</b>	<b>\$ 31,531,202</b>

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

<u>Fiscal Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (22,253,319)	\$ (23,541,143)	\$ (24,588,449)	\$ (27,408,884)	\$ (31,991,162)	\$ (30,713,903)	\$ (33,519,375)	\$ (31,901,658)	\$ (28,671,794)	\$ (28,269,396)
Business-type activities	649,070	2,187,052	3,845,197	5,440,917	9,153,612	7,635,690	6,181,323	5,092,574	4,422,042	4,839,362
Total primary government net expense	<u>\$ (21,604,249)</u>	<u>\$ (21,354,091)</u>	<u>\$ (20,743,252)</u>	<u>\$ (21,967,967)</u>	<u>\$ (22,837,550)</u>	<u>\$ (23,078,213)</u>	<u>\$ (27,338,052)</u>	<u>\$ (26,809,084)</u>	<u>\$ (24,249,752)</u>	<u>\$ (23,430,034)</u>
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities										
Taxes										
Ad valorem	12,091,581	12,496,952	13,133,399	13,852,373	14,950,153	15,950,016	17,341,616	18,820,530	20,733,113	19,917,548
Sales	7,781,695	8,921,000	6,708,126	7,018,201	7,496,586	8,131,839	8,032,275	7,756,944	8,839,187	9,617,539
Franchise	2,029,578	2,201,667	2,154,478	2,035,117	1,992,154	2,046,553	1,949,561	1,779,687	1,798,295	1,857,149
Mixed beverage	55,699	69,427	76,814	76,364	78,991	76,312	73,889	53,991	99,913	144,962
Hotel occupancy	470,710	542,191	626,022	779,253	742,865	752,063	808,374	667,185	848,912	843,213
Earnings on investments	41,495	34,171	36,008	71,906	155,386	400,917	1,049,084	849,876	303,622	264,430
Rentals and miscellaneous	127,578	89,362	505,479	230,398	380,867	418,247	660,004	64,596	415,466	2,235,287
Transfers	445,972	1,519,188	2,035,859	2,370,066	1,754,164	2,597,840	2,577,723	2,632,520	2,632,520	626,435
Total governmental activities	<u>23,044,308</u>	<u>25,873,958</u>	<u>25,276,185</u>	<u>26,433,678</u>	<u>27,551,166</u>	<u>30,373,787</u>	<u>32,492,526</u>	<u>32,625,329</u>	<u>35,671,028</u>	<u>35,506,563</u>
Business-type activities										
Earnings on investments	9,520	8,714	11,281	24,156	64,458	136,107	232,775	165,310	33,762	16,543
Rentals and miscellaneous	-	-	-	-	-	-	1,228	-	-	-
Transfers	(445,972)	(1,519,188)	(2,035,859)	(2,370,066)	(1,754,164)	(2,597,840)	(2,577,723)	(2,632,520)	(2,632,520)	(2,183,665)
Total business-type activities	<u>(436,452)</u>	<u>(1,510,474)</u>	<u>(2,024,578)</u>	<u>(2,345,910)</u>	<u>(1,689,706)</u>	<u>(2,461,733)</u>	<u>(2,343,720)</u>	<u>(2,467,210)</u>	<u>(2,598,758)</u>	<u>(2,167,122)</u>
Total primary government	<u>\$ 22,607,856</u>	<u>\$ 24,363,484</u>	<u>\$ 23,251,607</u>	<u>\$ 24,087,768</u>	<u>\$ 25,861,460</u>	<u>\$ 27,912,054</u>	<u>\$ 30,148,806</u>	<u>\$ 30,158,119</u>	<u>\$ 33,072,270</u>	<u>\$ 33,339,441</u>
<b>Change in Net Assets</b>										
Governmental activities	\$ 790,989	\$ 2,332,815	\$ 687,736	\$ (975,206)	\$ (4,439,996)	\$ (340,116)	\$ (1,026,849)	\$ 723,671	\$ 6,999,234	\$ 7,237,167
Business-type activities	212,618	676,578	1,820,619	3,095,007	7,463,906	5,173,957	3,837,603	2,625,364	1,823,284	2,672,240
Total primary government	<u>\$ 1,003,607</u>	<u>\$ 3,009,393</u>	<u>\$ 2,508,355</u>	<u>\$ 2,119,801</u>	<u>\$ 3,023,910</u>	<u>\$ 4,833,841</u>	<u>\$ 2,810,754</u>	<u>\$ 3,349,035</u>	<u>\$ 8,822,518</u>	<u>\$ 9,909,407</u>

Source: City of Duncanville, Texas Annual Comprehensive Financial Reports

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

<u>Fiscal Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund										
Nonspendable	\$ 57,301	\$ 46,500	\$ 17,881	\$ 17,693	\$ 18,189	\$ 38,937	\$ 14,127	\$ 2,479	\$ 12,154	\$ -
Assigned	211,403	2,601,859	890,836	762,361	1,505,544	2,151,559	2,924,454	2,410,923	2,684,904	3,007,977
Unassigned	<u>6,647,447</u>	<u>5,611,888</u>	<u>6,423,539</u>	<u>7,672,447</u>	<u>8,447,281</u>	<u>9,035,392</u>	<u>9,816,022</u>	<u>11,712,217</u>	<u>15,256,108</u>	<u>16,963,772</u>
Total general Fund	<u><u>6,916,151</u></u>	<u><u>8,260,247</u></u>	<u><u>7,332,256</u></u>	<u><u>8,452,501</u></u>	<u><u>9,971,014</u></u>	<u><u>11,225,888</u></u>	<u><u>12,754,603</u></u>	<u><u>14,125,619</u></u>	<u><u>17,953,166</u></u>	<u><u>19,971,749</u></u>
All Other Governmental Funds										
Nonspendable	-	-	-	10,375	10,000	10,000	25,000	2,167	-	-
Restricted for:										
Debt Service	15,711	18,437	11,777	55,632	741	-	1,380,494	1,399,863	1,385,475	1,233,289
Street Construction	400,535	395,536	323,940	261,087	15,970	64,734	-	-	-	-
Traffic Improvement and Safety	133,317	371,641	718,311	774,147	978,533	948,949	878,255	-	-	-
Community redevelopment	59,491	221,617	-	214,298	150,000	196,642	236,867	257,667	353,279	411,997
Promotion of Tourism and Convention and Hotel Industry	143,671	206,187	260,930	692,936	1,143,355	1,405,330	1,908,138	2,246,018	2,731,474	3,336,430
Maintenance and Construction of Drainage Projects	167,217	211,118	206,204	551,340	701,048	980,820	1,057,200	1,055,413	1,125,664	1,598,060
Public Safety, Cultural and Recreational Services	90,892	84,053	108,579	104,314	94,517	197,416	166,967	214,298	168,033	573,757
Court Technology and Security	50,031	42,323	42,414	41,613	10,519	25,023	47,929	71,306	82,422	97,684
Juvenile Case Management	106,530	26,169	30,460	34,817	33,612	33,025	37,453	29,518	16,943	75,718
Public Safety and Criminal Investigations	372,925	225,953	119,849	114,545	352,378	304,764	379,304	707,247	605,082	389,119
Park Construction	25,228	21,043	21,042	21,042	21,043	21,043	21,043	21,043	21,043	5,241,043
Capital Improvements	45,664	115,433	191,081	171,096	118,145	300,747	22,035,287	21,362,061	20,186,130	13,832,672
Unassigned	<u>-</u>	<u>-</u>	<u>(5,753)</u>	<u>(7,625)</u>	<u>-</u>	<u>(9,292)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,162</u>
Total all other governmental funds	<u><u>\$ 1,611,212</u></u>	<u><u>\$ 1,939,510</u></u>	<u><u>\$ 2,028,834</u></u>	<u><u>\$ 3,039,617</u></u>	<u><u>\$ 3,629,861</u></u>	<u><u>\$ 4,479,201</u></u>	<u><u>\$ 28,173,937</u></u>	<u><u>\$ 27,366,601</u></u>	<u><u>\$ 26,675,545</u></u>	<u><u>\$ 26,855,931</u></u>

Source: City of Duncanville, Texas Annual Comprehensive Financial Reports

\$ 8,527,363	\$ 10,199,757	\$ 9,361,090	\$ 11,492,118	\$ 13,600,875	\$ 15,705,089	\$ 40,928,540	\$ 41,492,220	\$ 44,628,711	\$ 46,827,680
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**Changes in Fund Balances, Governmental Funds,  
Last Ten Fiscal Years**  
(modified accrual)  
(Unaudited)

<b>Fiscal Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues</b>										
<b>Taxes -</b>										
Ad valorem	\$ 12,106,610	\$ 12,543,053	\$ 13,072,527	\$ 13,855,551	\$ 14,955,408	\$ 15,945,254	\$ 17,321,566	\$ 18,848,812	\$ 20,689,375	\$ 19,946,027
Sales	7,781,695	8,921,000	6,708,126	7,018,201	7,496,586	8,131,839	8,032,275	7,756,944	8,839,187	9,617,539
Franchise	2,029,578	2,201,667	2,154,478	2,035,117	1,992,154	2,046,553	1,949,561	1,779,687	1,798,295	1,857,149
Mixed beverage	55,699	69,427	76,814	76,364	78,991	76,312	73,889	53,991	99,913	144,962
Hotel	470,710	542,191	626,022	779,253	742,865	752,063	808,374	667,185	848,912	843,213
Licenses, permits and fees	2,857,356	3,772,542	4,091,744	4,328,804	4,241,962	4,018,615	3,344,032	2,297,123	2,406,832	2,520,343
Fines and forfeitures	992,086	806,923	902,852	786,919	899,601	658,169	927,697	491,802	501,262	551,227
Recreation fees	304,747	351,804	311,423	356,522	361,369	302,730	282,639	175,697	259,202	243,317
Intergovernmental	768,770	492,774	788,229	343,306	1,088,303	701,493	586,596	1,523,914	2,010,349	2,726,592
Investment income	34,494	29,702	31,211	62,851	140,113	359,326	943,193	814,887	278,709	245,814
Rental and other	529,044	495,436	670,591	847,873	896,257	869,069	1,107,770	855,234	745,265	824,284
<b>Total revenues</b>	<b>\$ 27,930,789</b>	<b>\$ 30,226,519</b>	<b>\$ 29,434,017</b>	<b>\$ 30,490,761</b>	<b>\$ 32,893,609</b>	<b>\$ 33,861,423</b>	<b>\$ 35,377,592</b>	<b>\$ 35,265,276</b>	<b>\$ 38,477,301</b>	<b>\$ 39,520,467</b>
<b>Expenditures</b>										
General government/ finance/ non-departmental	4,047,063	4,882,164	4,800,190	5,115,379	5,326,751	5,948,949	5,448,719	4,927,893	5,489,870	5,939,618
Police	8,073,234	8,532,830	8,835,565	8,284,538	8,793,884	9,243,825	9,418,926	9,933,774	10,987,553	11,725,741
Fire	5,188,988	5,579,037	5,796,381	5,815,818	6,398,771	6,682,207	6,950,805	6,776,637	6,738,421	7,273,901
Public works	4,040,216	4,335,905	4,722,458	5,533,241	6,185,787	6,972,155	6,837,409	7,436,570	6,879,343	6,458,988
Parks and recreation	2,740,534	3,135,435	3,562,965	3,879,442	3,871,097	4,023,086	3,731,638	3,434,571	3,643,975	2,828,954
Neighborhood and Planning										1,070,690
Special purposes - promotional	567,107	811,333	2,037,870	412,331	300,000	331,388	333,376	50,648	-	-
Capital outlay	513,789	956,712	2,317,717	1,673,066	1,208,201	913,210	1,384,951	3,052,655	2,508,808	3,231,288
Debt service										
Principal retirement	1,408,474	1,181,546	888,574	198,034	204,742	211,700	218,869	566,288	953,978	755,000
Interest and fiscal charges	635,868	658,349	598,580	42,194	35,486	28,529	380,237	1,155,082	770,382	727,256
<b>Total expenditures</b>	<b>\$ 27,215,273</b>	<b>\$ 30,073,311</b>	<b>\$ 33,560,300</b>	<b>\$ 30,954,043</b>	<b>\$ 32,324,719</b>	<b>\$ 34,355,049</b>	<b>\$ 34,704,930</b>	<b>\$ 37,334,118</b>	<b>\$ 37,972,330</b>	<b>\$ 40,011,436</b>
<b>Excess of revenues over (under) expenditures</b>	<b>715,516</b>	<b>153,208</b>	<b>(4,126,283)</b>	<b>(463,282)</b>	<b>568,890</b>	<b>(493,626)</b>	<b>672,662</b>	<b>(2,068,842)</b>	<b>504,971</b>	<b>(490,969)</b>
<b>Other Financing Sources (Uses)</b>										
Transfers in	1,881,116	2,649,638	2,871,257	3,880,497	4,078,393	4,417,079	2,860,724	3,204,360	3,121,098	10,140,631
Issuance of Debt	-	-	1,483,374	-	-	-	21,973,063	-	-	-
Transfers out	(1,435,144)	(1,130,450)	(835,398)	(1,510,431)	(2,324,229)	(1,819,239)	(283,001)	(571,840)	(488,578)	(7,451,694)
<b>Total other financing sources (uses)</b>	<b>445,972</b>	<b>1,519,188</b>	<b>3,519,233</b>	<b>2,370,066</b>	<b>1,754,164</b>	<b>2,597,840</b>	<b>24,550,786</b>	<b>2,632,520</b>	<b>2,632,520</b>	<b>2,688,937</b>
<b>Net change in fund balances</b>	<b>\$ 1,161,488</b>	<b>\$ 1,672,396</b>	<b>\$ (607,050)</b>	<b>\$ 1,906,784</b>	<b>\$ 2,323,054</b>	<b>\$ 2,104,214</b>	<b>\$ 25,223,448</b>	<b>\$ 563,678</b>	<b>\$ 3,137,491</b>	<b>\$ 2,197,968</b>
<b>Total capital outlay capitalized per the government wide statement of net assets</b>	<b>\$ 513,789</b>	<b>\$ 956,712</b>	<b>\$ 2,317,717</b>	<b>\$ 1,673,066</b>	<b>\$ 1,208,201</b>	<b>\$ 913,210</b>	<b>\$ 1,384,951</b>	<b>\$ 3,052,655</b>	<b>\$ 2,508,808</b>	<b>\$ 3,231,288</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.7%</b>	<b>6.3%</b>	<b>4.8%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>0.7%</b>	<b>1.8%</b>	<b>5.0%</b>	<b>4.5%</b>	<b>4.0%</b>

Source: City of Duncanville, Texas Annual Comprehensive Financial Reports

**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)			Total Assessed Value	Less:	Tax-	Total Taxable Assessed Value	Total City Tax Rate (3)
	Residential Property	Commercial Property	Business Personal Property		Exempt Property (2)			
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		1,724,322,489	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
2020	1,997,661,970	752,873,520	241,266,170	2,991,801,660	487,350,806		2,504,450,854	0.743
2021	2,044,275,404	723,104,720	236,418,200	3,003,798,324	465,257,817		2,538,540,507	0.717
2022	2,203,558,560	794,346,570	240,958,660	3,238,863,790	432,986,445		2,805,877,345	

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.



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

Fiscal Year Ended Sept. 30,	City of Duncanville			Overlapping Rates (1)				
	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)
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
2020	0.684801	0.058646	0.743447	1.418300	0.243100	0.010000	0.269500	0.124000
2021	0.666163	0.050689	0.716852	1.367600	0.239740	0.010000	0.266100	0.124000
2022	0.655410	0.044590	0.700000	1.315900	0.227946	0.010000	0.255000	0.123510

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

**PRINCIPAL PROPERTY TAXPAYERS  
CURRENT YEAR AND TEN YEARS AGO  
(Unaudited)**

Taxpayer / Company Name	2022			2013		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Valuation (a)	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Valuation (a)
TMIF 800 Link LP (800 Link Dr. Apts - Formerly Wimberly Park LP)	\$ 41,591,000	1	1.66%	7,355,440	9	0.45%
Cabinetworks Group Michigan LLC	34,003,340	2	1.36%			
G & E Apartment Reit - Bella Ruscello	29,500,000	3	1.18%	14,720,000	4	0.90%
WR Senior Living (Champions Cove)	21,850,000	4	0.87%			0.00%
C H Guenther & Son Inc. (Pioneer Frozen Foods)	21,845,210	5	0.87%	17,431,350	3	1.07%
TCH Duncanville Road LLC	21,119,000	6	0.84%			
Costco Wholesale Corp	20,556,570	7	0.82%	18,547,480	2	1.14%
1303 Main Gardens LP (formerly AGM Main Park LP)	19,880,000	8	0.79%	7,889,440	7	0.48%
Masco Builder Cabinet Group	18,142,270	9	0.72%	41,069,160	1	2.52%
Duncanville Meadows LLC	16,774,600	10	0.67%			
Oncor Electric Delivery				9,496,720	5	0.58%
Apple Nine Spe Duncanville Inc				7,729,630	8	0.48%
Southwestern Bell/Cingular SBC Communications Inc.				9,176,680	6	0.56%
Frankel Family Trust - Wimberly Apts LP				7,099,050	10	0.44%
<b>Total</b>	<b>\$ 245,261,990</b>		<b>9.79%</b>	<b>\$ 140,514,950</b>		<b>8.64%</b>

Note:

(a) Total Taxable Value as of Oct. 1 \$ 2,538,540,507 \$ 1,626,721,654

Source: Dallas Central Appraisal District

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

Fiscal Year Ended Sept. 30,	Collected within the Fiscal Year of the Levy			Adjustment to Original Taxes Levied	Total Collections to Date		
	Original Taxes Levied for the Fiscal Year	Amount	Percentage of Levy		Collections in Subsequent Years (1)	Amount	Percentage of Adjusted Levy
2013	12,008,805	11,865,772	98.8%	29,896	149,985	12,015,757	99.8%
2014	12,455,448	12,190,388	97.9%	(59,245)	179,320	12,369,708	99.8%
2015	13,095,678	12,804,150	97.8%	(102,775)	142,015	12,946,165	99.6%
2016	13,762,665	13,606,997	98.9%	28,812	126,986	13,733,983	99.6%
2017	14,953,790	14,675,275	98.1%	(84,076)	145,968	14,821,244	99.7%
2018	15,767,037	15,637,061	99.2%	63,326	136,178	15,773,239	99.6%
2019	17,221,055	16,993,053	98.7%	(63,959)	88,146	17,081,199	99.6%
2020	18,632,220	18,483,867	99.2%	111,843	114,349	18,598,216	99.2%
2021	18,209,850	19,368,907	106.4%	1,319,950	11,803	19,380,710	99.2%
2022	19,653,479	19,676,298	100.1%	308,345	-	19,676,298	98.6%

Note:

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

Source: Dallas County Tax Assessor / Collector

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

Fiscal Year Ended Sept. 30,	Governmental Activities			Business-type Activities			Percentage of Personal Income (a)	Per Capita (b)
	General Obligation Bonds (d)	Certificate of Obligation Bonds	Loan Payable	Water and Sewer Revenue Bonds	General Obligation Bonds (d)	Total Primary Government		
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	0.80%	198
2016			1,155,342		5,712,023	6,867,365	0.71%	175
2017			950,586		4,930,301	5,880,887	0.56%	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	2.46%	629
2020	21,535,049		293,718		2,700,134	24,528,901	2.30%	602
2021	20,753,147		59,750		2,188,412	23,001,309	2.24%	576
2022	19,936,243		-	-	1,661,690	21,597,933	1.85%	535

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 Annual Comprehensive Financial Reports

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

Fiscal Year Ended Sept. 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property (1)	Per Capita (2)
	General Obligation Bonds	Certificate of Obligation Bonds	Total		
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
2020	24,235,183	-	24,235,183	0.97%	595
2021	22,941,559	-	22,941,559	0.90%	574
2022	21,597,933	-	21,597,933	0.77%	535

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

- (1) See Schedule 5 for property value data.
- (2) See Schedule 14 for personal income and population data.

Source: City of Duncanville, Texas Annual Comprehensive Financial Reports

**Direct and Overlapping Governmental Activities Debt**  
**As of September 30, 2021**  
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Duncanville Independent School District	\$ 185,141,653	44.77%	\$ 82,887,918
Dallas County	116,665,000	0.86%	1,003,319
Dallas County Community College District	166,750,000	0.86%	1,434,050
Dallas County School	16,679,652	0.86%	143,445
Dallas County Hospital District	569,352,358	0.86%	4,896,430
Cedar Hill Independent School District	94,215,189	0.21%	197,852
Dallas Independent School District	3,057,052,834	0.00%	-
Subtotal, overlapping debt			\$ 90,563,014
City direct debt			19,936,243
Total direct and overlapping debt			\$ 110,499,257

Source: Municipal Advisory Council Of Texas

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

**Legal Debt Margin Information**

**As of September 30, 2022**

(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, 2022 is \$.700000 per \$100 of assessed valuation with assessed valuation being 100% of market value.

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

**Pledged-Revenue Coverage**  
**Last Ten Fiscal Years**  
(Unaudited)

<b>Fiscal Year Ended Sept. 30,</b>	<b>Operating Revenue and Other (a)</b>	<b>Less: Operating Expense (b)</b>	<b>Net Available Revenue</b>	<b>Debt Service (c)</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
<b>Water and Sewer Bonds</b>						
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	-	-	-
2020	17,772,984	11,593,106	6,179,878	-	-	-
2021	16,994,628	14,552,633	2,441,995	-	-	-
2022	18,760,784	15,301,824	3,458,960	-	-	-

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 Annual Comprehensive Financial Reports



**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**  
(Unaudited)

<b>Fiscal Year Ended Sept. 30,</b>	<b>Population (a)</b>	<b>Personal Income</b>	<b>Per Capita Income (a)</b>	<b>Median Household Income (a)</b>	<b>Number of Households (a)</b>	<b>School Enrollment (b)</b>	<b>Unemployment Rate</b>	
2013	38,628	968,288,076	25,067	52,795	13,249	12,600	7.20%	(c)
2014	39,605	941,846,505	23,781	56,818	13,132	12,600	4.60%	(c)
2015	39,221	972,543,662	24,822	56,002	13,434	13,074	3.90%	(a)
2016	39,224	973,618,128	24,822	56,002	13,434	12,945	3.90%	(a)
2017	40,594	1,051,262,818	25,897	56,993	13,791	12,889	4.00%	(a)
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%	
2020	40,739	1,067,361,800	26,200	59,405	13,616	12,674	7.10%	(e)
2021	39,946	1,026,372,524	25,694	59,290	13,362	11,826	8.10%	(a)
2022	40,358	1,166,144,410	28,895	63,946	13,556	11,414	5.70%	(a)

Sources: (a) ESRI  
(b) Duncanville Independent School District CAFR  
(c) Texas Workforce Commission(Data Link) 2005-2014  
(d) Information is not available  
(e) Texas Workforce Commission as of November 2020 for DFW

City of Duncanville

Schedule 15

Principal Employers  
Current Year and Ten Years Ago  
(Unaudited)

Employer	2022			2013		
	Employees (2)	Rank	Percent of Total Employment (a)	Employees (2)	Rank	Percent of Total Employment (a)
Duncanville Independent School District	1600	1	8.63%	1,600	1	8.62%
Cabinetworks (formerly Masco Cabinets)	706	2	3.81%	706	2	3.80%
City of Duncanville	335	3	1.81%	292	3	1.57%
Pioneer Frozen Foods	176	4	0.95%	176	4	0.95%
Automann Texas	157	5	0.85%			
Costco Wholesale	145	6	0.78%	145	5	0.78%
DeFords	130	7		130	6	0.70%
Pappadeaux	125	8	0.67%	125	7	0.67%
W&B Service Company	100	9		100	8	0.54%
Freedom Dodge Chrysler Jeep	75	10	0.40%	75	9	0.40%
Personalized Communications				70	10	0.38%
<b>Total</b>	<b>3,549</b>		<b>17.90%</b>	<b>3,419</b>		<b>18.43%</b>

Note:

(a) Total City Employment (1) 18,543 18,555

Sources:

- (1) ESRI BIS
- (2) Duncanville Community Economic Development Corporation

Hightlighted: needs to be updated. Major Employer count - not updated

**Full-time Equivalent City Government Employees**  
**Last Ten Fiscal Years**  
(unaudited)

<u>Fiscal Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>By Functions</b>										
General Government	31.50	34.10	35.69	36.13	37.00	37.32	37.14	37.64	36.33	41.69
Fire Services	51.30	52.30	54.33	54.33	54.30	54.25	55.00	55.00	55.00	56.00
Neighborhood & Code Services										14.00
Police Services (Civil)	58.00	57.99	59.98	60.00	60.00	60.00	60.00	60.00	60.00	62.00
Police Services (Non-Civil)	19.00	18.90	18.90	19.07	18.70	18.91	18.74	18.00	13.79	14.80
Public Works	35.50	36.50	39.50	34.50	35.50	41.00	44.00	43.00	43.00	39.21
Library Services	12.00	12.00	12.00	12.00	11.70	11.97	11.35	12.00	11.65	11.43
Parks and Recreation	41.60	43.66	55.65	60.25	58.60	58.66	54.54	53.92	47.05	40.72
Water and Wastewater	19.50	21.50	20.50	23.50	23.50	23.00	22.00	23.00	23.00	22.50
Total Employees by Function	268.40	276.95	296.55	299.78	299.30	305.11	302.77	302.56	289.82	302.35
<b>By Departments</b>										
General Government	18.50	20.00	20.50	21.00	21.70	21.15	21.99	23.64	23.80	27.88
Finance	24.00	25.10	25.19	25.13	25.00	24.50	24.50	24.00	22.00	22.00
Neighborhood Services										14.00
Parks and Recreation	41.60	43.20	55.65	60.25	58.60	59.48	54.54	53.92	47.05	40.72
Police (Civil)	58.00	58.00	59.98	60.00	60.00	60.00	60.00	60.00	60.00	62.00
Police (Non-Civil)	19.00	18.90	18.90	19.07	18.70	18.91	18.74	18.00	13.79	14.80
Public Works	27.00	27.50	34.50	34.50	31.50	41.00	43.00	43.00	43.00	41.21
Utilities	28.00	30.50	25.50	23.50	27.50	23.00	23.00	23.00	23.00	20.50
Fire (Civil)	51.30	49.00	51.00	51.00	51.00	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	4.00	4.00	5.00
Economic Development	1.00	1.50	2.00	2.00	2.00	2.82	2.00	2.00	2.18	3.24
Total Employees by Department	268.40	277.00	296.55	299.78	299.25	305.11	302.77	302.56	289.82	302.35
<b>By Fund</b>										
General	214.90	230.39	230.82	231.55	230.70	239.35	240.58	244.54	234.24	244.75
Utility	32.50	24.50	33.50	33.50	33.50	33.00	32.00	32.00	32.00	32.50
Hotel/Motel	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.30	0.30	0.30
Economic Development	1.00	1.50	3.42	3.38	3.80	2.82	2.54	2.32	1.88	4.03
Grant	2.10	2.10	2.10	2.10	4.10	3.42	2.04	1.40	1.00	1.00
Camp Fund			1.53	1.38	0.60	0.00	0.00	0.00	0.00	0.00
Drainage	3.50	4.00	4.00	4.00	4.00	4.00	3.50	3.50	3.50	4.00
Solid Waste	2.00	2.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Traffic Administration	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Juvenile Case Manager	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Fieldhouse	11.40	11.50	15.68	18.37	17.10	16.72	16.31	13.00	11.40	10.27
Total Employees by Fund	268.40	276.99	296.55	299.78	299.30	305.11	302.77	302.56	289.82	302.35

Source: City of Duncanville, Texas Annual Budgets

**Operating Indicators By Function/Program**

**Last Ten Fiscal Years**

(unaudited)

<b>Fiscal Years</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Function/Program</b>										
General Government										
Building Permits Issued	225	938	725	388	445	1,349	1,667	2,083	4,299	3641
Police										
Criminal Arrests	1,828	1,880	1,845	1,964	1,465	1,173	1,281	650	783	858
Index Crimes per 1,000 Population	48	49	47	50	33	38	33	27.79	27.2	32
Fire										
Total Calls for Service (Fire & EMS)	5,660	4,783	5,400	5,904	6,671	6,688	6,887	7,295	7,388	7,124
Total Structural Inspections	1,465	1,264	1,370	1,200	1,153	1,008	977	811	690	572
Public Services										
Utility Cuts Repaired	230	202	235	320	320	191	164	115	150	17
Sidewalk Repaired (Square Feet)	750	6,121	7,500	7,500	3,740	8,320	33,297	29,702	10,358	1,464
Parks and Recreation										
Program Participation Hours	15,000	15,000	15,000	15,000	2,979	6,893	4,693	637	1,237	NA
Number of Annual Passes Sold	863	900	1,000	1,000	2,477	1,926	686	1,338	1,120	NA
Library										
Volumes in Collection	108,401	107,117	108,000	118,553	97,126	98,551	100,000	107,331	108,104	98,718
Total Volumes Borrowed	140,692	130,296	142,000	110,000	101,969	121,118	102,578	45,223	50,963	53,781
Water/Wastewater										
Water Main Breaks	30	30	15	31	32	17	27	45	22	25
Number of Gallons of Water Pumped (000s)	1,943,000	1,998,292	1,746,000	1,745,900	1,500,643	1,500,643	1,592,391	1,613,147	1,692,569	1,870,000
Average Daily Consumption (MGD)	5.70	5.40	5.75	6.25	4.41	4.00	4.36	4.41	4.64	5.12
Miles of Sewer Mains Cleaned	28.00	2.11	65.00	110.00	138.48	144.45	52.15	1.39	60.89	316.32

Source: City of Duncanville, Texas Annual Budgets in prior years.

**Capital Asset Statistics by Function/Program**

**Last Ten Fiscal Years**

(unaudited)

<b>Fiscal Year</b>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Function/Program</b>										
Public Safety										
Emergency Vehicles (Police & Fire)	31	31	31	31	33	33	34	34	34	34
Public Works										
Streets - Paved (Miles)	156.05	156.05	156.05	156.05	156.05	156.05	156.05	156.05	156.05	156.05
Alleys - Paved (Miles)	36.11	36.81	36.81	36.81	36.81	36.09	36.09	36.09	36.09	36.09
Traffic Signals	34	34	36	36	36	36	36	36	37	37
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	10,014	10,034	10,044	10,059	10,096	10,029	10,059	10,080	10,212	10,212
Non-Emergency Vehicles	82	82	87	89	112	103	107	107	107	111
Parks and Recreation										
Park Acres	239.0	239.0	244.0	244.0	244.0	244.0	244.0	244.0	244.0	244.0
Playgrounds	13	13	13	13	13	13	13	13	13	13
Total Athletic Facilities Maintained	54	54	55	55	55	55	55	55	55	55
Water/Wastewater										
Miles of Water Mains *	190.05	190.05	190.00	197.52	197.52	189.48	191.00	191.00	310.62	311.31
Fire Hydrants	1,373	1,373	1,428	1,428	1,365	1,363	1,363	1,425	1,425	1,434
Sanitary Sewer Lines (Miles)	153.67	153.67	153.67	154.95	154.95		154.95	154.95	161.74	162.11
Sanitary Sewer Laterals (Miles)	77.35	77.35	77.35	77.35	77.35		77.35	77.35	77.35	77.35

Source: City of Duncanville, Texas Annual Budgets



