



BUDGET WORKSHOP: PERSONNEL & PROPERTY TAX UPDATES

August 5, 2019

DISCUSSION TOPICS



- Health Insurance
- Other Post Employment Benefits (OPEB)
- Positions
- Salary Increases
- City Events
- Property Tax



HEALTH INSURANCE

HEALTHCARE COST



City Funding per Employee 2018-2019	
Medical Admin	\$735.61
H S A Contribution	\$24.53
Dental & Vision	\$17.70
Life	\$5.00
Total Funding	\$782.84

Projected City Funding per Employee 2019-2020	
Medical Admin	\$782.84
H S A Contribution	\$38.92
Dental & Vision	\$17.70
Life	\$5.00
Total Funding	\$844.46

*Catastrophic vs. Primary Care

*Average 3 day hospital stay \$15,734

*15% average annual medical insurance cost increase

* 7.9% Balch Springs Increase (From a 29% increase)

OTHER POST EMPLOYMENT BENEFITS



- Local Govt Code Chapter 175
- $\geq 25,000$ population
- NO GASB 75 liability for age-adjusted premiums which reflect their higher risk (older ages)
- GASB 75 liability if retirees were charged 100% of the group's overall premiums, which are based mostly on the experience of the active employees.
- Just having different premiums for the retirees may not be enough to eliminate the GASB 75 liability
- Age-adjusted retiree premiums are usually 1.6 to 2.2 times the rates for active employees



REQUESTED POSITIONS

GENERAL FUND

FULL-TIME

- Police Officer
- Deputy Marshal
- Animal Control Officer
- Building Code Clerk
- Code Enforcement Officer
- Mechanic

PART-TIME

- Fire Inspector
- Animal Services Assistant
- Neighborhood Services Assistant
- GIS Assistant

UTILITY FUNDS

FULL-TIME

- Purchasing Agent / Payroll Clerk
- Public Works Secretary
- Drainage Crew Leader
- Two Drainage Technicians

PART-TIME

- No part-timers requested

POSITION ADDITIONS



			2019			2020
Fund Name	Fund-Dept	Department Description	Budget	Additions	Reductions	Proposed
General	10-12	CITY SECRETARY	1.50	0.125	0.00	1.625
General	10-16	HUMAN RESOURCES	1.50	1.00	1.00	1.50
General	10-19	GRANT ADMINISTRATION	0.00	1.00	0.00	1.00
General	10-21	POLICE	62.10	1.00	1.10	62.00
General	10-37	BUILDING MAINTENANCE	3.00	1.00	0.00	4.00
General	10-40	PARKS MAINTENANCE	2.00	2.00	0.00	4.00
Water	76-15	UTL FINANCE	4.60	1.00	0.60	5.00
Water	76-17	UTL BILLING	4.20	0.05	0.00	4.25
Water	76-71	WATER ADMIN PW	2.40	1.00	0.40	3.00
Child Safety Fund	25-21	POLICE	0.00	0.10	0.00	0.10
Hotel Occupancy Tax	24-49	COVENTION & VISITORS BUREAU*	0.00	0.60	0.00	0.60
		TOTAL ALL FUNDS	193.01	8.88	8.78	193.11

most are reallocations

POSITION REDUCTIONS



			2019			2020
Fund Name	Fund-Dept	Department Description	Budget	Additions	Reductions	Proposed
General	10-16	HUMAN RESOURCES	1.50	1.00	1.00	1.50
General	10-21	POLICE	62.10	1.00	1.10	62.00
General	10-33	NEIGHBORHOOD SERV	1.00	0.00	1.00	0.00
General	10-36	BUILDING INSPECTIONS	6.50	0.00	2.50	4.00
Water	76-15	UTL FINANCE	4.60	1.00	0.60	5.00
Water	76-18	UTL METERS SERV	3.00	0.00	1.00	2.00
Water	76-71	WATER ADMIN PW	2.40	1.00	0.40	3.00
Section 8	20-11	SECTION 8 ADMINISTRATION	0.80	0.00	0.175	0.625
Red Light Camera	48-21	RED LIGHT CAMERA	1.00	0.00	1.00	0.00
		TOTAL ALL FUNDS	193.01	8.88	8.78	193.11

Dissolved positions: Meter Reader, HR Admin Support – increased efficiency

POSITIONS FUNDED THROUGH SPECIAL REVENUES



Fund Name	Fund-Dept	Department Description	2019			2020
			Budget	Additions	Reductions	Proposed
Section 8	20-11	SECTION 8 ADMINISTRATION	0.80	0.00	0.175	0.625
Juvi Case Mgr	23-24	MUNI COURT JUVENILE CASE MGT	1.00	0.00	0.00	1.00
Child Safety Fund	25-21	POLICE	0.00	0.10	0.00	0.10
Hotel Occupancy Tax	24-49	COVENTION & VISITORS BUREAU*	0.00	0.60	0.00	0.60
Red Light Camera	48-21	RED LIGHT CAMERA	1.00	0.00	1.00	0.00
			2.80	0.70	1.18	2.33

*position approved in FY 2017



REQUESTED SALARY INCREASES

GENERAL FUND



- Jailers – Current staff
- Jailers – Starting Pay
- Deputy Chief
- Police Chief
- PD Records Clerk
- Fire Chief

Total requested increases: \$26,670



CITY EVENTS

CITY EVENTS – PAST THREE YEARS

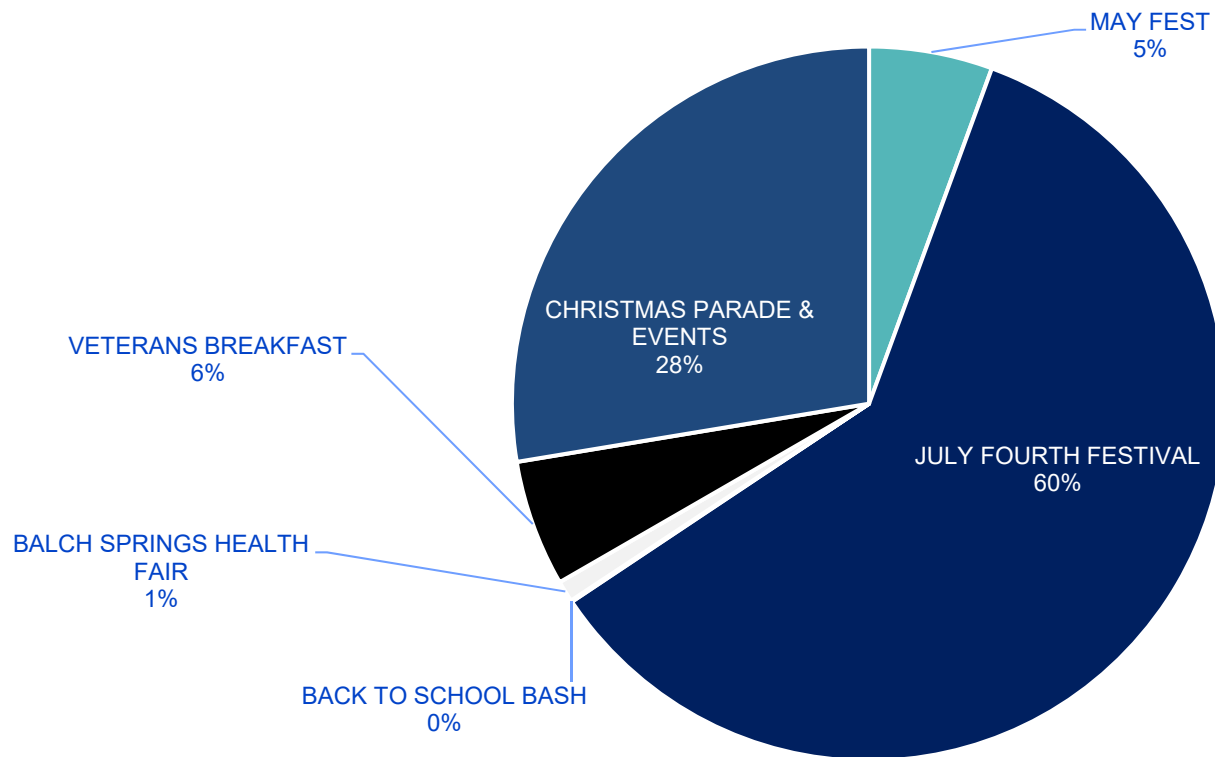


	2017	2018	2019
MAY FEST	2,010	387	-
KEEP BALCH SPRINGS BEAUTIFUL	-	-	7,503
JULY FOURTH FESTIVAL	21,602	41,897	33,607
JULY FOURTH FESTIVAL (HOT FUNDS)		9,178	11,728
BACK TO SCHOOL BASH*	24	9,022	8,700
BALCH SPRINGS HEALTH FAIR	345	-	-
VETERANS BREAKFAST	2,058	1,866	1,662
CHRISTMAS PARADE & EVENTS	9,931	26,442	10,614
	35,970	88,988	66,657

CITY EVENTS 2017



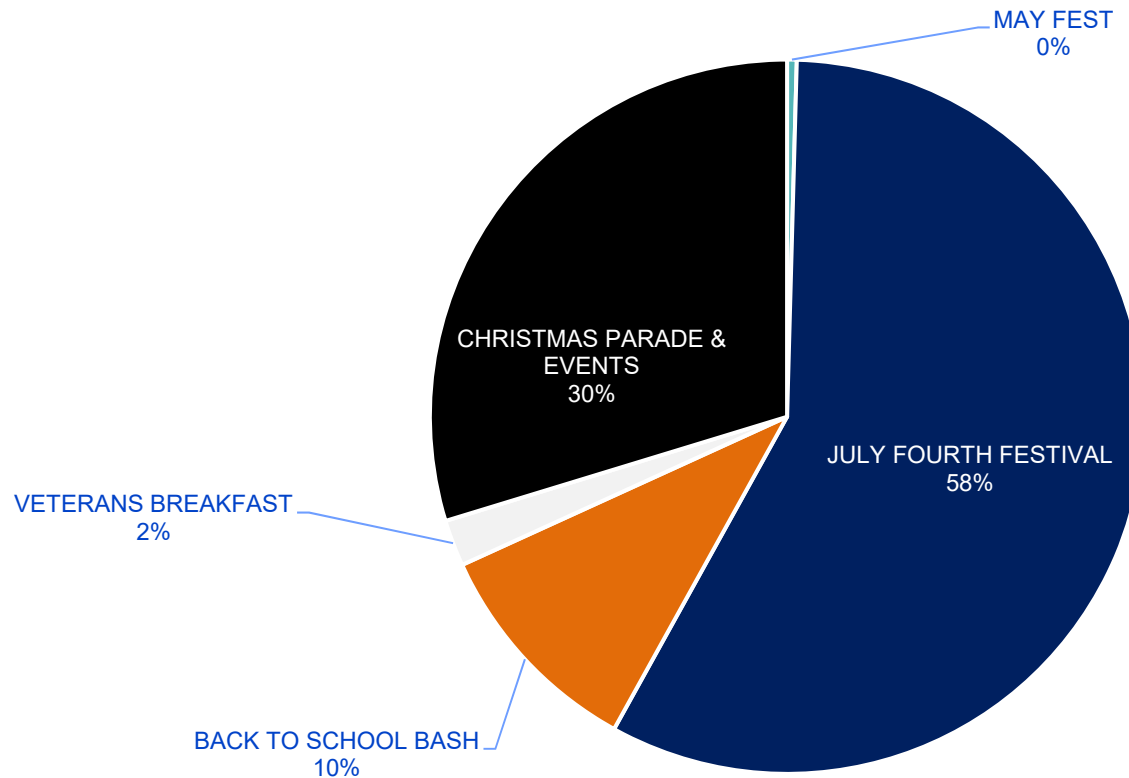
Total 2017 Cost



CITY EVENTS 2018



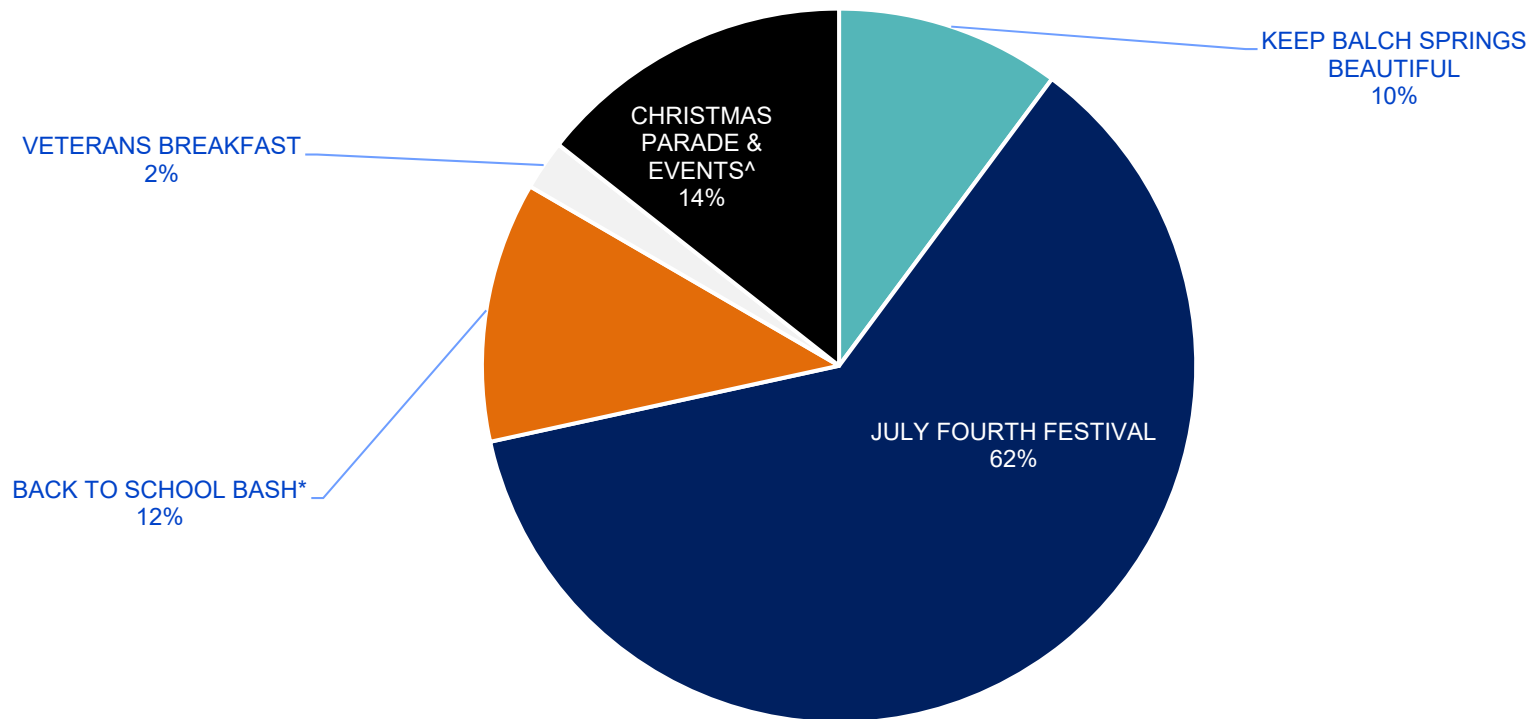
Total 2018 Cost



CITY EVENTS 2019



Total 2019 Cost

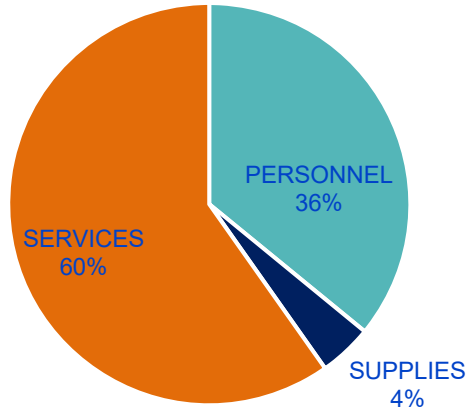


**ESTIMATED EXPENDITURES*

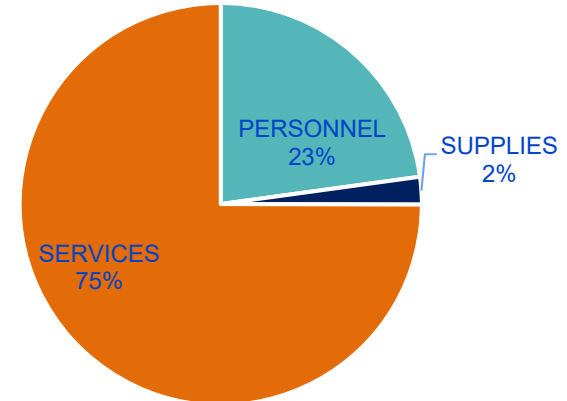
[^]CHRISTMAS PARADE CANCELED DUE TO RAIN

FOURTH OF JULY

Fiscal Year 2018



Fiscal Year 2019

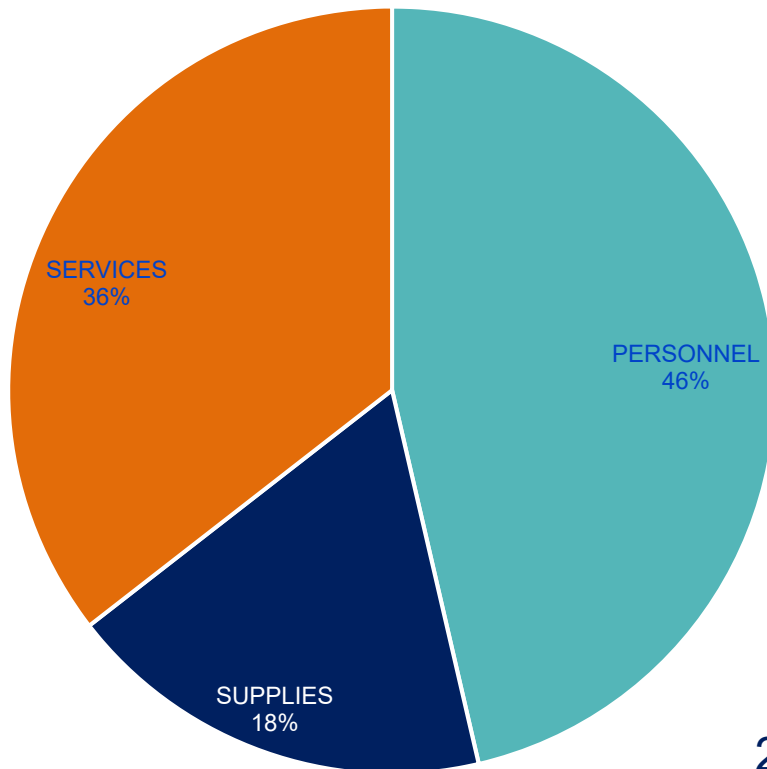


EXP CATEGORY	2018	2019
PERSONNEL	18,349	10,576
SUPPLIES	2,194	1,026
SERVICES	30,531	34,734
TOTAL	51,075	46,335

CHRISTMAS PARADE



Fiscal Year 2018



EXP CATEGORY	2017	2018	2019
PERSONNEL	-	12,262	-
SUPPLIES	1,112	4,789	5,480
SERVICES	8,819	9,392	5,134
TOTAL	9,931	26,442	10,614

2017: personnel costs charged in various depts
2019: event canceled due to rain

CITY EVENTS 2020

SERVICE EVENTS

- KBSB Trash Round Up
- Back 2 School Bash | Health Fair
- Veteran's Breakfast

Initial Request: \$31,950
Current Revision: \$24,678
Total Cuts: \$7,272

ENTERTAINMENT EVENTS

- July Fourth Festival
- Christmas Event

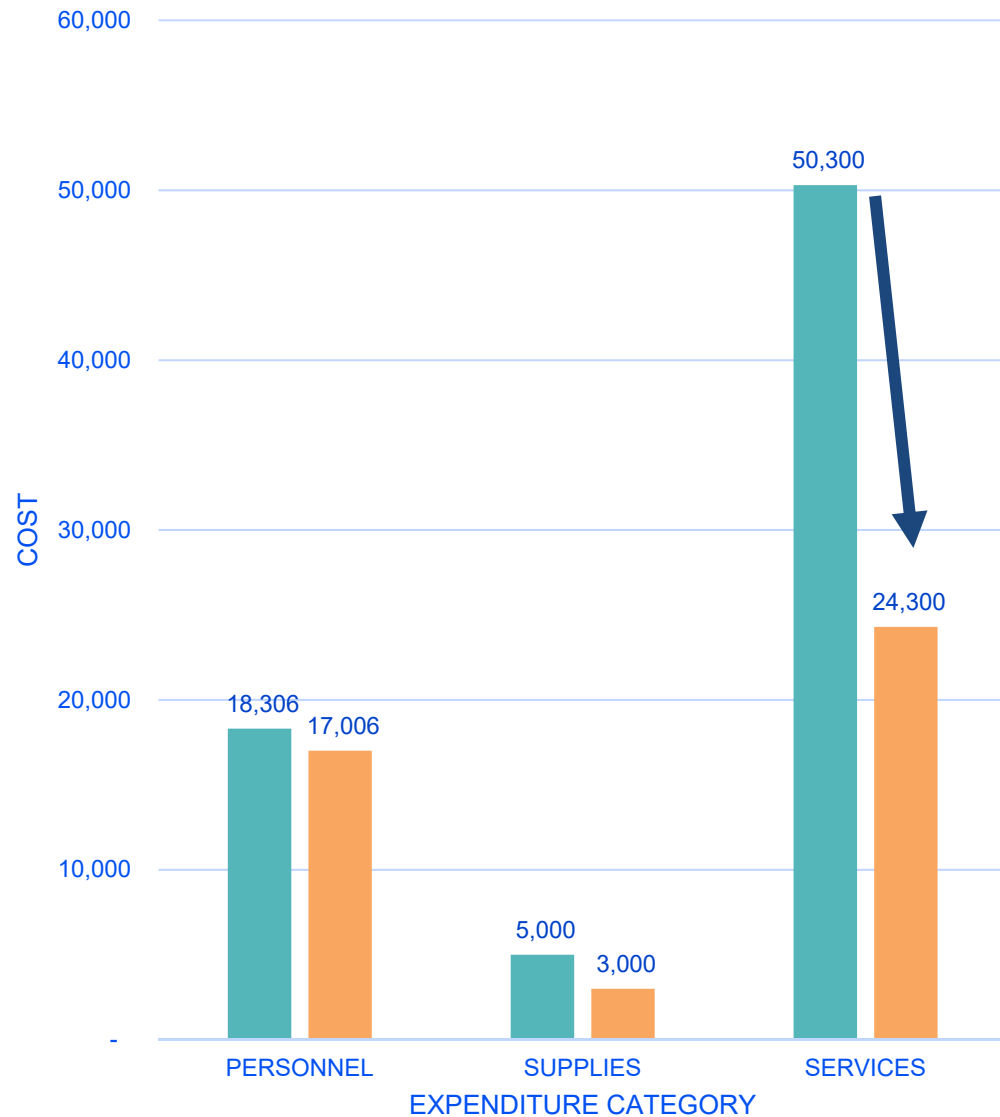
Initial Request: \$113,151
Current Revision: \$59,251
Total Cuts: \$53,900

FOURTH OF JULY FESTIVAL 2020

- REMOVED:
 - CARNIVAL RIDES
 - ROCK CLIMBING
 - PETTING ZOO
 - GAME BOOTHS
- REMAINING:
 - MUSIC, DJS
 - LIVE ENTERTAINMENT
 - FACE PAINTERS
 - BALLOON ENTERTAINMENT

INITIAL REQUEST: \$73,606
CURRENT REVISION: \$44,306
TOTAL CUTS: \$26,000

INITIAL REQUEST VS CURRENT REVISION

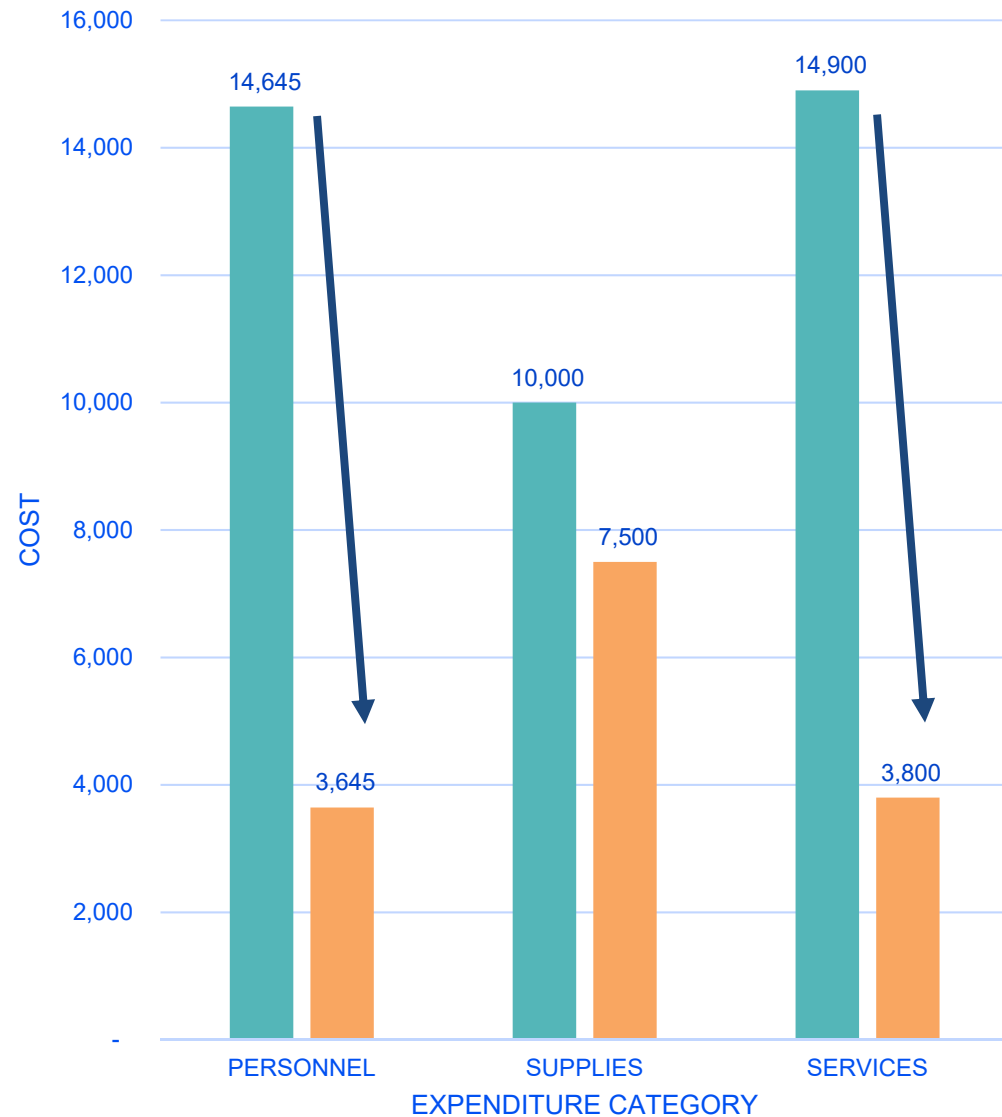


CHRISTMAS EVENT 2020

- REMOVED:
 - PARADE
 - CANDY
 - FLOATS
 - OVERTIME
- REMAINING:
 - TREE LIGHTING
 - DECORATIONS
 - FACE PAINTING
 - DJ
 - PHOTO BOOTH
 - MUSIC
 - GIVEAWAYS & PRIZES

INITIAL REQUEST: \$39,545
CURRENT REVISION: \$14,945
TOTAL CUTS: \$24,600

INITIAL REQUEST VS CURRENT REVISION





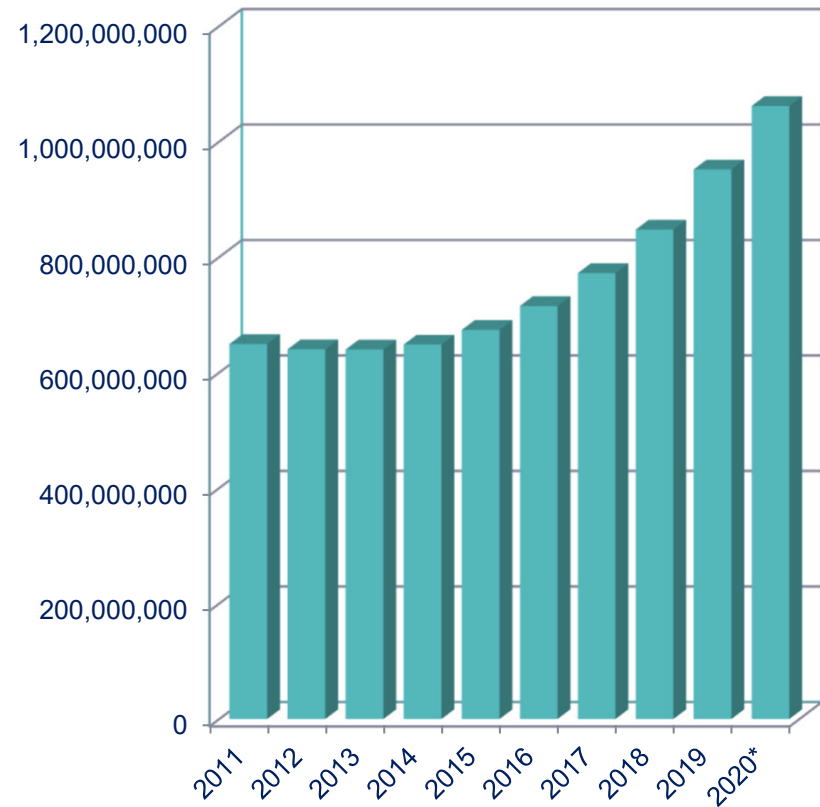
PROPERTY TAX

2019 CERTIFIED VALUES



FISCAL YEAR	Taxable Property	
2011	649,389,010	-5.5%
2012	640,203,514	-1.4%
2013	639,887,357	0.0%
2014	648,471,414	1.3%
2015	673,995,269	3.9%
2016	715,276,421	6.1%
2017	772,264,111	8.0%
2018	847,659,780	9.8%
2019	951,849,396	12.3%
2020*	1,061,774,598	11.5%

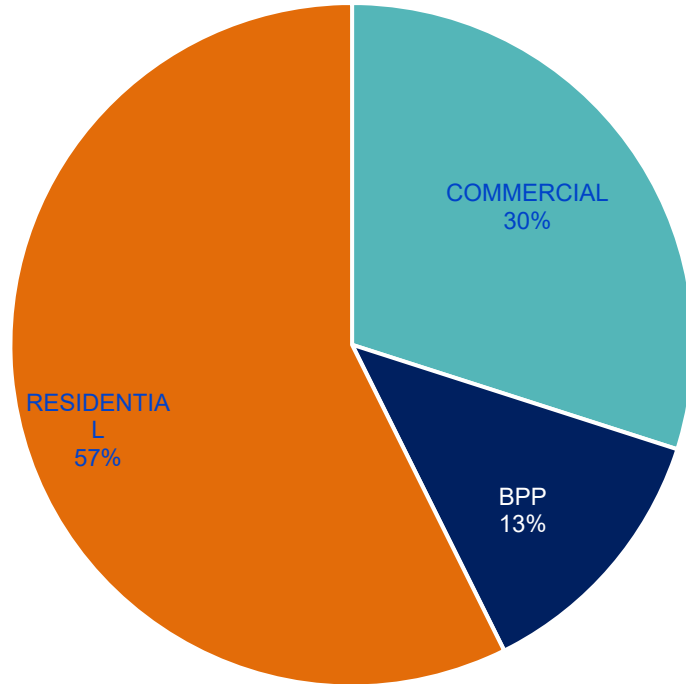
* Certified



2019 CERTIFIED VALUES

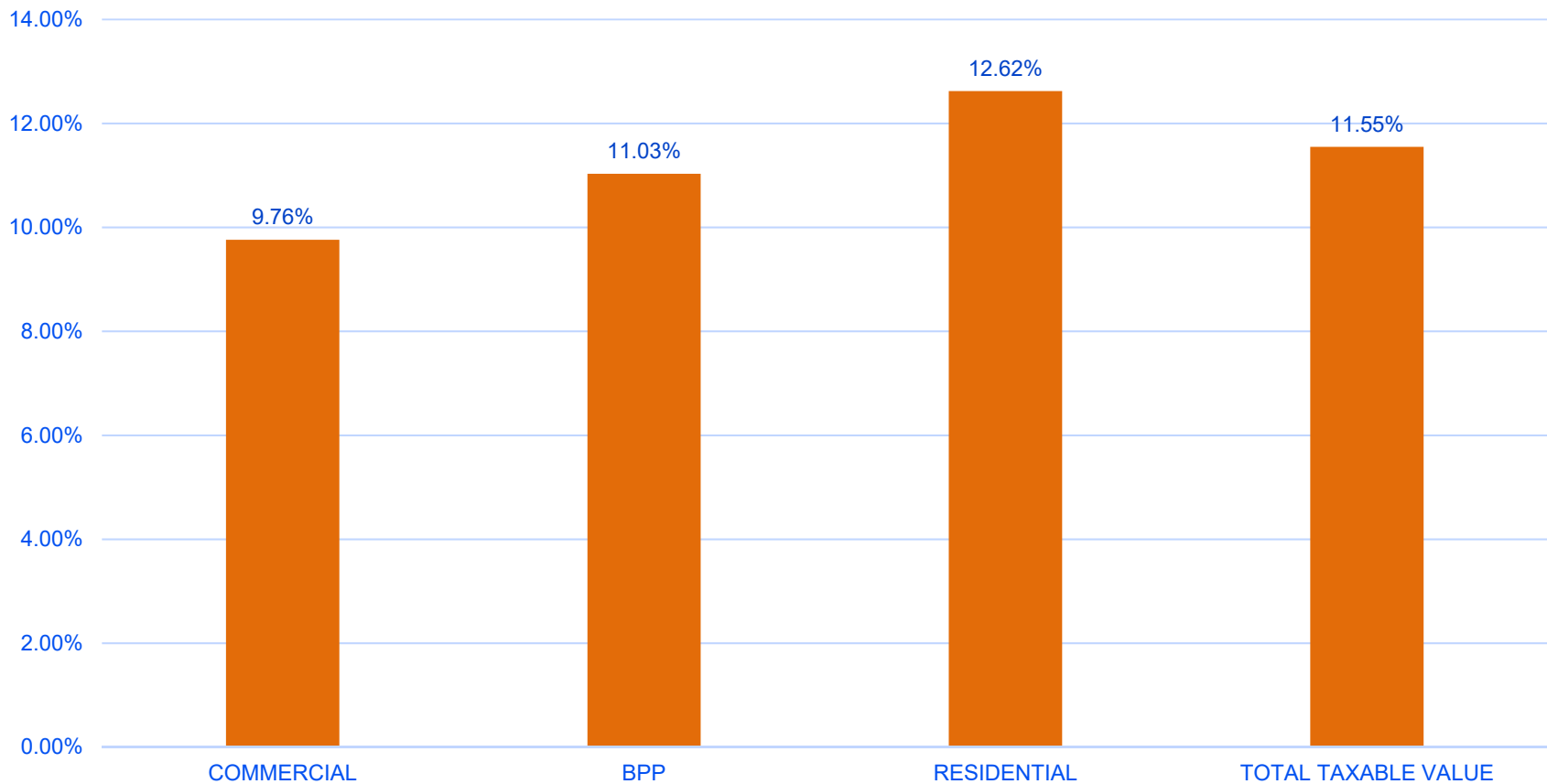


2019 TAXABLE VALUES



	Taxable Value	Percent
Commercial Real Property	317,974,827	29.9%
Business Personal Property	134,906,220	12.7%
Total Commercial Property	452,881,047	42.7%
Residential Real Property	608,893,551	57.3%
Total Tax Base	1,061,774,598	100%

CHANGE IN PROPERTY TAX BASE COMPONENTS



2019 PROPOSED RATES



PROPOSING TO REMAIN FLAT @ 0.803%

PROPERTY TAX RATES

TAX YEAR	FISCAL YEAR	M&O	I&S	TOTAL
2010	2011	0.642711	0.117289	0.760000
2011	2012	0.661888	0.118112	0.780000
2012	2013	0.703782	0.099218	0.803000
2013	2014	0.673923	0.096077	0.770000
2014	2015	0.708712	0.094288	0.803000
2015	2016	0.714768	0.088232	0.803000
2016	2017	0.722127	0.080873	0.803000
2017	2018	0.729905	0.073095	0.803000
2018	2019	0.735172	0.067828	0.803000
2019	2020#	0.741755	0.061245	0.803000

Proposed

Effective Tax Rate

0.762708

Roll Back Rate

0.825034

TIF FUND

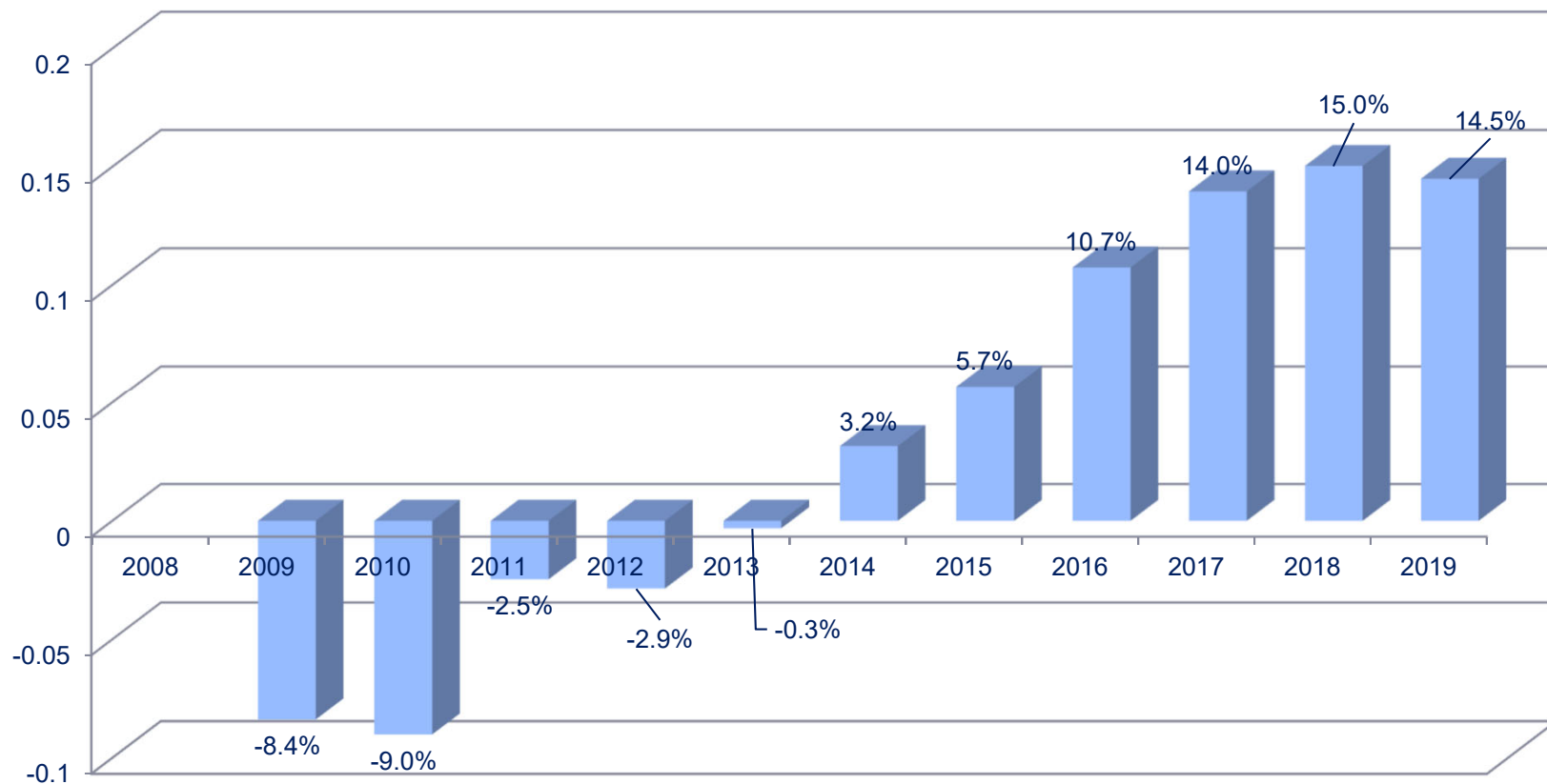


City of Balch Springs, Texas				
Tax Increment - Zone No. 1				
	TAX YEAR	TAX YEAR	TAX YEAR	TAX YEAR
	2016	2017	2018	2019
Tax Increment Base (2015 base year)	\$ 148,735,163	\$ 148,735,163	\$ 148,735,163	\$ 148,735,163
Taxable Value	160,926,904	172,898,399	185,420,698	211,535,629
Captured Appraised Value	\$ 12,191,741	\$ 24,163,236	\$ 36,685,535	\$ 62,800,466
TIF Increment (15%)	\$ 1,828,761	\$ 3,624,485	\$ 5,502,830	\$ 9,420,070
Tax Rate	0.00803000	0.00803000	0.00803000	0.00803000
Total Tax Increment	\$ 14,685	\$ 29,105	\$ 44,188	\$ 75,643
			TOTAL FUNDED (2018+2019)	\$ 119,831

2019 CHANGE IN AVERAGE HOME VALUE



Change in Average Home Value



HOME TAX VALUES

AVERAGE INCREASE FROM PY (OTHER CITIES): 6%

BALCH SPRINGS INCREASE FROM PY: 15%

HOME TAX VALUES, OTHER CITIES

per DCAD 2019 Certified

City	Distance	Population *	Avg Tax Value
Highland Park	19.2	8,500	1,975,309
University Park	23.4	22,910	1,264,926
Coppell	39.1	41,290	400,193
Sunnyvale	7.6	5,580	376,990
Wylie	28.5	51,730	336,191
Addison	27.9	15,790	331,280
Sachse	26.1	24,910	255,308
Richardson	23.0	113,710	235,652
Rowlett	19.7	59,300	225,378
Dallas	15.5	1,301,970	221,889
Ovilla	26.9	4,090	215,642
Irving	34.5	240,420	195,218
Cedar Hill	25.5	47,570	193,776
Lewisville	41.5	105,640	181,224
DeSoto	20.9	53,200	183,711
Carrollton	32.9	136,170	168,918
Glenn Heights	23.7	11,680	170,026
Garland	18.8	237,270	157,684
Duncanville	21.3	39,510	150,879
Grand Prairie	33.2	191,720	141,388
Mesquite	4.9	145,030	134,518
Lancaster	15.5	38,400	131,307
Seagoville	6.3	16,620	113,510
Combine	16.0	2,070	108,793
Balch Springs	0.0	24,740	102,366
Cockrell Hill	24.9	4,190	87,834
Hutchins	10.4	6,210	86,761
Wilmer	15.3	4,290	69,532
		Average	293,436