



ANNUAL BUDGET
Fiscal Years
Adopted 2015-2016
and
Planning 2016-2017



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TABLE OF CONTENTS

INTRODUCTION	7
GFOA Budget Achievement Award 2012.....	9
Readers Guide	10
City Officials	13
Organizational Chart.....	14
Location & History of DeSoto.....	15
Community Profile	17
 BUSINESS PLAN	 25
Vision Statement/Goals & Objectives/Business Plan.....	26
 BUDGET MESSAGE	 34
Transmittal Letter	35
 BUDGET POLICIES	 44
Calendar	46
City Charter Requirements.....	47
Budget Policies	50
Basis of Budgeting and Accounting	52
Financial Policies	53
 FINANCIAL ANALYSIS	 59
City of DeSoto Fund Structure Overview	61
Fund Structure.....	63
Budgeted Position History	65
Changes in Budgeted Positions	83
Adopted Budget Summary by Category	90
Explanation of Major Changes in Fund Balance	91
Combined Fund Statements	104
Revenue Summary by Major Type – All Funds	108
Three Year Comparison of Major Revenues – All Funds	112
Expenditure Summary by Function	116
Expenditure Summary by Fund.....	118
 GENERAL FUND	 120
Budget Summary-General Fund 101-102	122
Property Tax Rate History Chart.....	123
Sales Tax History Chart.....	124
Revenues by Category.....	125
Expenditures by Department Summary	128
Administration	130

Financial Services-----	147
Development Services-----	153
Parks & Recreation-----	167
Public Safety (Police) -----	178
Public Safety (Fire) -----	187
Municipal Court -----	192
Library -----	195
Information Technology -----	198
Human Resources -----	201
Use of Fund Balance -----	207
Non-Departmental -----	208
Peg Fund -----	209
Budget Stabilization Fund-----	211
COOPERATIVE EFFORTS -----	213
Southwest Regional Communications Center (SWRCC) -----	215
Jail Operations -----	225
SALES TAX CORPORATIONS -----	229
DeSoto Economic Development Corporation Budget -----	231
DeSoto Park Development Budget -----	235
PUBLIC UTILITY FUNDS-----	237
Public Utilities Fund Department Charts -----	240
Budget Summary-Fund 502 -----	243
Administration Budget -----	244
Utility Billing Budget -----	244
Utility Field Operation Budget -----	248
Non-Departmental-----	250
Meter Replacement Fund 503 -----	251
Equipment Replacement Fund 504 -----	252
Water & Sewer CIP Fund 508 -----	253
STORM DRAINAGE UTILITY FUND -----	255
Functions Storm Drainage Utility Fund-----	257
Revenue & Expenditure Chart-----	258
Budget Summary-Fund 522 -----	259
Department/Program Budgets -----	260
Equipment Replacement Fund 524 -----	263
Drainage CIP Fund 528 -----	264
SANITATION ENTERPRISE FUND-----	265
Functions Sanitation Enterprise Fund-----	267
Revenue & Expenditure Chart-----	268

Budget Summary-Fund 552-----	269
Department/Program Budgets-----	270
Equipment Replacement Fund 553 -----	274
HOTEL OCCUPANCY TAX FUND-----	275
Functions Hotel Occupancy Tax Fund-----	277
Hotel Occupancy Tax Revenue History Chart-----	278
Budget Summary-Fund 221-----	279
DEBT SERVICE FUND -----	281
Overview -----	283
Expenditures by Category-----	284
Budget Summary-Fund 305-----	285
Computation of Legal Debt Margin -----	286
Per Capita Outstanding Debt -----	287
Annual Debt Service Requirement until Maturity Chart-----	288
Debt Retirement Schedules-----	289
General Obligation Bonds-----	291
Certificate of Obligations-----	308
Sales Tax Revenue Bonds-----	325
SPECIAL REVENUE FUNDS-----	329
Special Revenue Funds Overview Chart -----	331
ALL OTHER FUNDS -----	357
Maintenance and Equipment Replacement Funds Overview -----	359
Maintenance and Capital Project Funds Overview -----	370
CAPITAL PROJECTS PLAN-----	381
Capital Improvement Plan Overview -----	383
Capital Improvement Program Anticipated Bonded Projects-----	384
Capital Improvement Program Summaries -----	385
Capital Improvement Plan Streets -----	387
Capital Improvement Plan Storm Drainage -----	401
Water/Wastewater Master Plan -----	409
Annual Repair/Replacement Program Details -----	424
APPENDIX-----	425
Budget Glossary-List of Acronyms -----	427
Budget Glossary -----	429
Budget Ordinance-----	440
Budget Tax Ordinance-----	445
Bond Ratings and Investment Policy Summarization -----	449
Top Ten Taxpayers-----	450



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INTRODUCTION





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of DeSoto
Texas**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

City of DeSoto Reader's Guide FY 2015-2016 Budget

The purpose of this section of the budget document is to assist the reader in his or her efforts to understand the City's program of services for the upcoming fiscal year.

Introduction

This section contains a listing of the key city officials of the City – the City Council, City Executives and Managing Directors. There is a state map of Texas on which the location of the City of DeSoto is identified. Additional historic and demographic information about the City is contained in this section.

Business Plan and Vision Statement

The section contains the City Council's Vision Statement, an expression of the ideal DeSoto envisioned by the Council members. The Statement of Goals and Objectives also includes the Business Plan, which lists the action steps planned by City staff to accomplish the twelve goals developed by City Council in conjunction with the Vision Statement. The Vision Statement and Goals were developed by City Council in a Council work session. City management and the Managing Directors developed the action steps listed under each of the eleven goals.

Budget Message

This document, developed by the City Managers' Office, highlights the objectives to be accomplished during FY 2016 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2015-2016 budget

- Budget Calendar
- City Charter Requirements
- City Budget Policies
- Basis of Budget and Accounting
- Financial Policies

Financial Analysis

This section contains a comprehensive overview of the City's financial position

- Three-Year History of Budgeted Positions – a listing of budgeted positions by fund and department.
- Fund Structure – this document illustrates and explains the fund type and account groups utilized by the City of DeSoto. A companion document compares the measurement focus with the budgetary basis/basis of accounting employed by the City's fund types and account groups.
- Revenue Summary by Major Type – All Funds
- Revenue Summary by Fund
- Three Year Comparison of Major Expenditures – graphically illustrates changes in expenditures by major fund type.
- Expenditure Summary by Fund

- Expenditure Summary by Function – All Funds

General Fund

This section of the budget contains the following:

- Budget Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Revenues by Category – provides additional detail of fund revenue by source.
- Expenditure Summary by Department – provides additional detail of departmental expenditures.
- Property Tax Rate History – graphic illustration of property tax rates over several years.
- Sales Tax History – a graphic illustration of sales tax revenue over several years.

The remainder of this section provides an illustration of department functions and a program summary for each General Fund department and division. Departments are traditionally the highest level organizational units of municipal government operations. Examples of departments are Police, Fire and Development Services. The division/program is the most basic unit of organization structure. A program identifies a grouping of similar, related work activities. Examples of divisions include Street Maintenance (Development Services) and Senior Center (Parks and Recreation).

Cooperative Efforts

This section provides the following information for the City's regional initiatives:

- Activity Summary
- Budget Summary

Regional Communications provides police, fire, medical aid and emergency service communications to DeSoto and several neighboring cities. Regional Jail Operations provides incarceration services to DeSoto and neighboring cities.

Sales Tax Corporations

This section provides budgetary information on the DeSoto Economic Development Corporation and the DeSoto Park Development Corporation. A portion of local sales taxes primarily funds these entities.

Public Utility Fund

This section of the budget contains the following:

- an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Public Utility Fund Major Revenue Sources - a graphic illustration of water and sewer revenue over several years.

The remainder of this section provides an illustration of department functions, and a program summary for each Public Utility Fund department.

Storm Drainage Utility and Sanitation Enterprise Funds

These sections provide budgetary data for the City's drainage and sanitation enterprise funds. This data consists of a Budget Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section and a program summary.

Hotel Occupancy Fund

This section of the budget contains the following:

- Budget Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Hotel Occupancy Tax - a graphic illustration of hotel occupancy revenue over several years.

Debt Service Fund

This section provides the following information for the Debt Service fund:

- Budget Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Annual Debt Service Requirements for all City debt issues.

Special Revenue and All Other Funds

This section provides financial summaries for the remaining City funds. These funds are governmental Special Revenue funds, Capital Project and Equipment Replacement funds.

Capital Improvement Plan

This section provides an overview of the CIP program and a summary of planned CIP expenditures for the next five years in the following categories:

- Water and Sewer CIP
- Street Improvements
- Park Improvements
- Drainage Improvements
- Public Facilities

Appendix

Contains the following documents

- Budget acronyms and glossary
- Bond ratings, investment and debt policies

Please contact the City's Financial Services Department for questions related to the FY 2016 Budget Document at 972-230-9678.

City Officials

City Council



Carl O. Sherman Mayor,
Place One



Virgil Helm
Place Two



Kristine Clark
Place Three



Rachel Proctor
Place Four



Richard North
Place Five



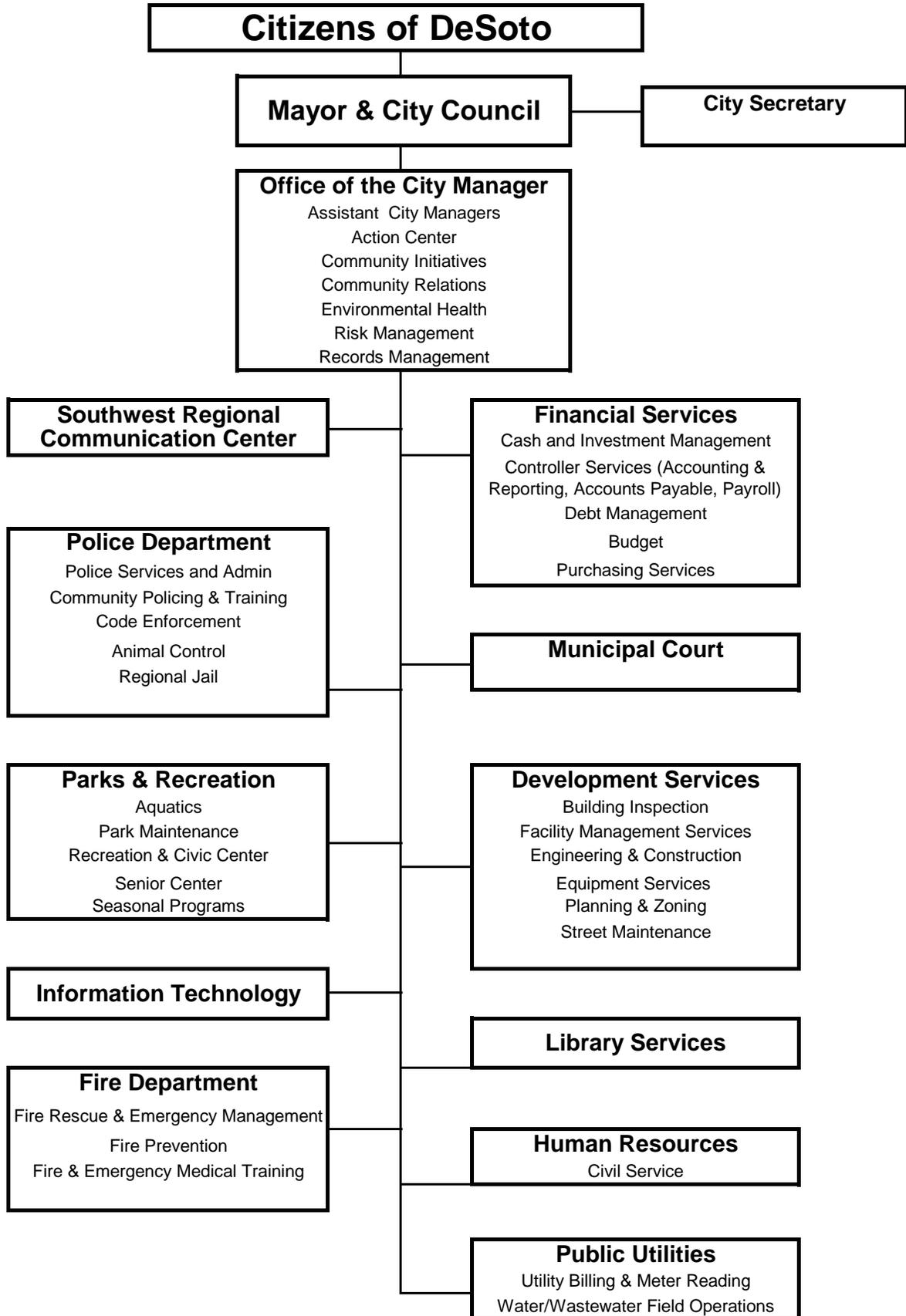
Curtistene McCowan
Mayor Pro Tem, Place Six

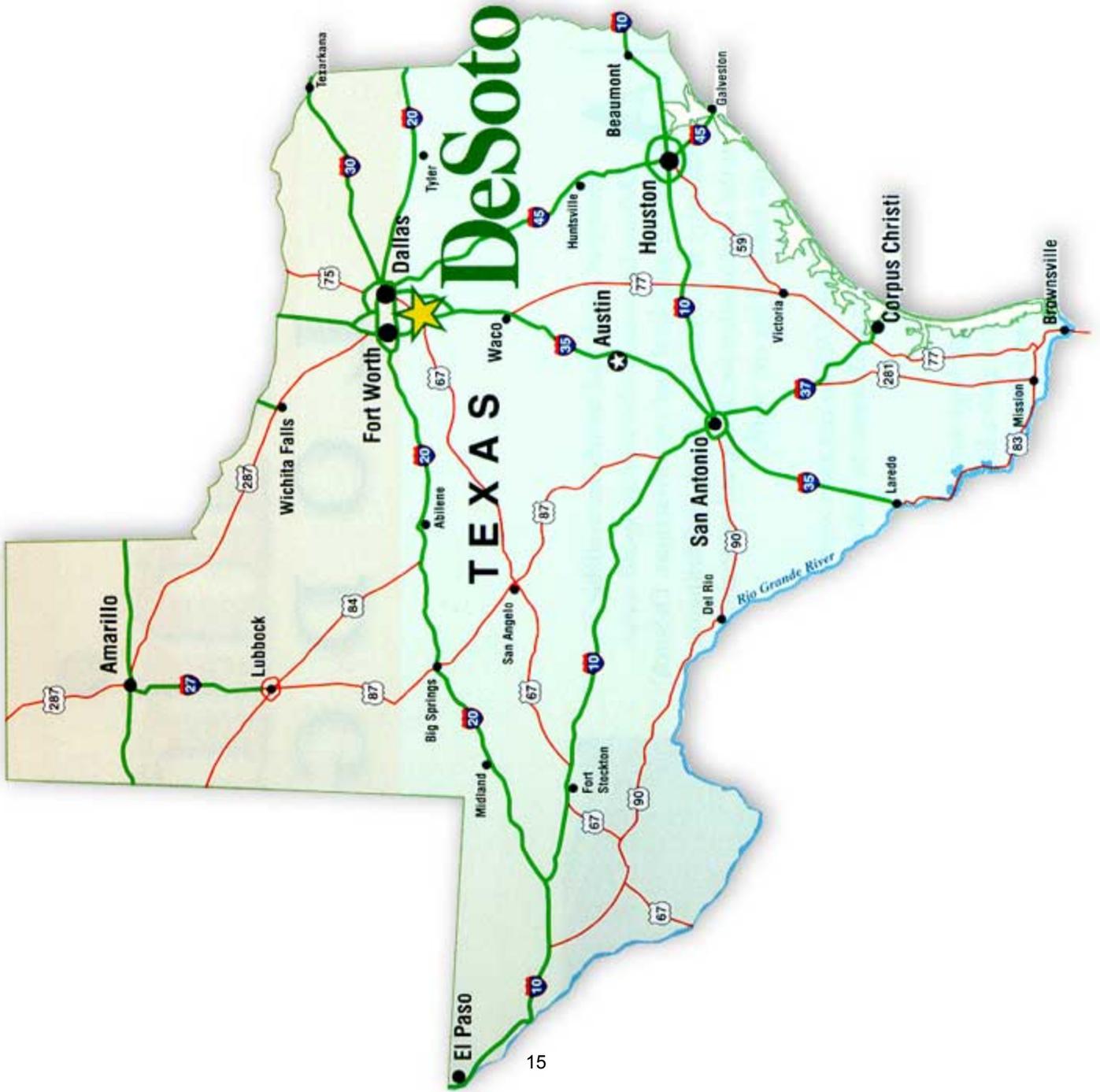


James Zander
Place Seven

Executive Team

Tarron J. Richardson, PhD. City Manager	Tracie Hlavinka Assistant City Manager	Lora Stallings Assistant City Manager	Edena Atmore, CPA Managing Director Financial Services
Isom Cameron Managing Director Public Utilities	Joseph Costa Police Chief	Jerry Duffield Fire Chief	Joe Gorfida City Attorney
Karima Holmes Managing Director Southwest Regional Communication Center (SWRCC)	Renee Johnson Managing Director Parks & Recreation	Tom Johnson Managing Director Development Services	Kathy Jones Community Relations Manager
Scott Kurth Judge DeSoto Municipal Court	Kerry McGeath Managing Director Library Services	Kisha Morris City Secretary	Kathleen Shields Managing Director Human Resources





History of DeSoto

DeSoto is one of the oldest settlements in North Texas. It was in 1847, just eleven years after Texas won its independence from Mexico, that families first settled in the area that is now DeSoto. Curtis Parks, one of the first settlers in the DeSoto area, built his home in 1847. He came from Indiana with his wife Amelia. A few of the other early settler families to the area were Thomas Chesier, Zebedee Heath, Otway B. Nance, Allen Q. Nance, F. M. Hamilton, and John P. Voorhies.

Around the year 1848, T. J. Johnson, fresh from Tennessee, built a tiny general merchandise store near the "crossroads." This crossroads was located where one road (just a wagon trail in those days) went from Dallas to the Shiloh community in Ellis County. Another trail crossed the road, running east and west, from Lancaster to Cedar Hill. This crossroads is now known as Belt Line and Hampton.

In 1881, a post office was established and the settlement was given the name of DeSoto in honor of Dr. Thomas Hernando DeSoto Stewart, a beloved doctor dedicated to the community. During those early years DeSoto remained a farming community and not much changed until the 1940s.

After World War II the area began to grow, as did all of the towns and cities in Dallas County. Because of growth that the community was experiencing, the people felt the need to incorporate in order to improve an inadequate water distribution system. On February 17, 1949, a petition signed by 42 eligible voters was presented to Dallas County Judge W. L. Sterrett requesting an election for incorporation. The election was held on March 2, 1949, with 50 votes in favor of incorporation and 2 opposed. On March 3, 1949, the results of the election were entered into the records of the Commissioners Court of Dallas County, thereby creating the City of DeSoto. On March 15, 1949, a City Officers election was held. Wayne A. Chowning was elected mayor, and T.O. Hash, Malcolm Hamm, S.I. Vaughn, Roy E. Spurgin and A. P. Bagby were elected councilmen (aldermen at that time.)

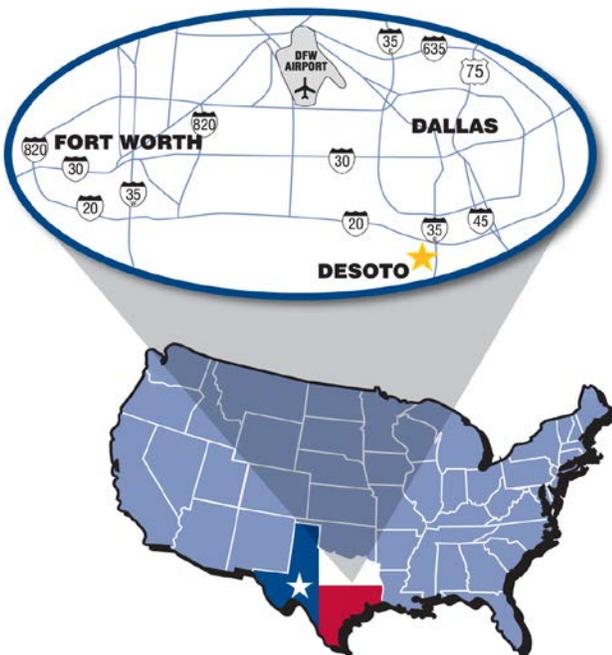
The first called City Council meeting was held at the schoolhouse on E. Belt Line Road on March 17, 1949 with C. H. Estes appointed as City Secretary. It was determined that the City of DeSoto had a population of approximately 400. Thus, DeSoto became the nineteenth organized municipality in Dallas County. Since its incorporation, 20 mayors have served DeSoto including:

W. A. Chowning	E. G. Anderson	H. H. Chandler
J. B. Wadlington	L. C. Moseley	Charles Harwell
L. C. Zeiger	Dr. Robert Nunneley	Ernest Roberts
Roy Orr	Willis Russell	Michael Hurtt
Durward Davis	Richard Rozier	Bobby Waddle
David Doyle	Floyd Huffstutler	Carl Sherman
Willis Dawson	John Campbell	

The City of DeSoto celebrated the 50th anniversary of its incorporation on March 3, 1999.

Location

The City of DeSoto, TX, is located in the Central Time Zone in southern Dallas County. DeSoto is part of the Dallas/Fort Worth Metroplex, which consists of twelve counties and over 200 cities and towns, including Dallas and Fort Worth. The DFW Metroplex is home to 6.5 million people and covers 9,249 square miles. Its economy is one of the healthiest in the country due to its central location, DFW International Airport and other transportation resources, 19 Fortune 500 company headquarters, and an extremely diversified economic base.



Travel Times

All locations in DeSoto can be reached within 15 minutes. DeSoto is also easily accessible from all parts of the Dallas-Fort Worth Metroplex via nearby major highways.

<u>Destination</u>	<u>Miles</u>	<u>Travel Time</u>
DFW International Airport	31 miles	35 minutes
Dallas Love Field Airport	18 miles	22 minutes
Dallas Executive Airport	5 miles	8 minutes
Downtown Dallas	12 miles	15 minutes
Downtown Fort Worth	32 miles	35 minutes

Access

Highways

DeSoto is strategically positioned to all major highway and Interstate connections in the DFW Metroplex.

East-West

IH 20, located less than a mile north of DeSoto, provides direct access to Tyler and Shreveport, east of the Metroplex and Fort Worth to the west. IH 30, accessible via IH 20 & IH 635, provides direct access to Little Rock.

North-South

DeSoto offers 4 miles of frontage along the west side of Interstate 35E (NAFTA). IH 35E extends southward to Austin and San Antonio and northward to Oklahoma City and Kansas City. U.S. Highway 67 intersects DeSoto on the west at Wheatland Road and IH 35E to the north in Dallas.

Air Service

DFW International Airport

Dallas/Fort Worth International is ranked as the ninth busiest airport in the world and serves more than 63 million passengers with nearly 1,900 flights per day. DFW provides nonstop service to 36 international and 133 domestic destinations. Flying times to any major North American city takes less than four hours.

Dallas Love Field

Dallas Love Field is served by three airlines (Southwest, American/American Eagle & Continental Express) offering passenger service to U.S. locations.

Dallas Executive Airport

Dallas Executive Airport is a public commercial airport serving local businesses. Facilities include a 6,451 ft. concrete/asphalt runway, fixed base operations and instrument landing system.

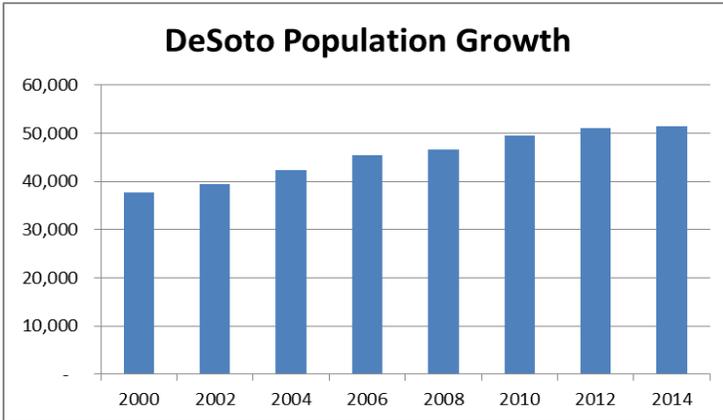
DeSoto Heliport

The DeSoto Heliport includes 35,000 SF of terminal/hangar space, accommodations for both large and small helicopters, Jet-A and 100LL available 24 hours at self-serve fuel island. DeSoto Heliport is 12 miles southeast of downtown Dallas and has easy access to all DFW business centers.

DeSoto Population

Year	Population
2000	37,646
2010	49,047
2014	51,483

Source: U.S. Census Bureau, Nov. 2014



DeSoto Household Growth

Total Households in DeSoto

Year	Households	Percentage Increase
2000	13,010	-
2003	14,440	11%
2006	16,611	15%
2008	18,340	10%
2010	20,286	6%

Source: U.S. Bureau of Census, North Central Texas Council of Governments, and USA.com, Inc., Sep. 2014.

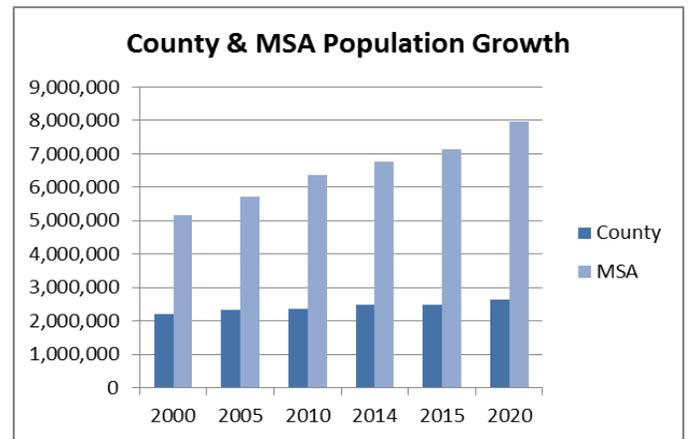
2014 Average Household Income	\$ 71,680
2014 Median Household Income	\$ 60,945
2014 Per Capita Income	\$ 27,262

Source: City-Data.com, Sep. 2014

Regional Population Growth

Year	Dallas County	DFW MSA
2000	2,218,899	5,161,544
2005	2,330,050	5,823,043
2010	2,368,139	6,447,615
2014	2,480,331	6,754,588
2015	2,496,364	7,135,507
2020	2,636,066	7,960,117

Source: Dallas Convention & Visitors Bureau, Texas A&M Real Estate Center, Texas Dept. of State Health Services



DeSoto Age & Education

Age Range	Percent of Total Population
00 to 20 years old	31.0 %
21 to 44 years old	30.1 %
45 to 54 years old	14.5 %
55 to 65+ years old	24.4 %
Total	100.00 %

Source: Claritas, Inc., Sep. 2015

Average Age	35.9 years
Median Age	36.1 years

Population Age 25+ High School Degree or Higher: 92.5

Population Age 25+ Associate's Degree or Higher: 38.0

Property Tax Rates

2014 Ad Valorem Tax Rates (Per \$100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.7575
DeSoto ISD	1.4900
Dallas County	0.2531
Dallas Comm. College	0.1247
Parkland	0.276
Total	2.9012

Property in **Dallas Independent School District**

City of DeSoto	0.7574
DeSoto ISD	1.2821
Dallas County	0.2531
Dallas Comm. College	0.1247
Parkland	0.276
Total	2.6933

The City of DeSoto includes property in three school districts. Only a limited area is in the Duncanville Independent School

Sales Tax Rates

State Sales Tax	6.250 %
City of DeSoto	1.000 %
Parks	.125 %
Property Tax Relief	.500 %
Economic Development	.375 %
Total	8.250 %

Source: Texas Comptroller of Public Accounts

Property Tax Exemptions

Residence homestead exemptions for 2011 are listed below. Applications for the exemptions are required to be filed in a timely manner.

	<u>City of DeSoto</u>	<u>DeSoto ISD</u>
Homestead	None	\$15,000
Over 65	\$30,000	\$25,000
Disabled Person	\$25,000	\$25,000

Corporate Franchise Tax

A corporate franchise tax is levied in Texas in place of a corporate income tax. The tax is levied on businesses organized in the corporate form in Texas. Corporations are taxed at the rate of the greater of \$2.50 per \$1,000 of net taxable capital or 4.5% of net taxable earned surplus.

Income Tax

The State of Texas does not impose a personal or corporate income tax.

Hotel/Motel Occupancy Tax

In the State of Texas, the hotel/motel occupancy tax is 6% with individual cities having the option to add up to 7% tax. The total hotel/motel tax in the City of DeSoto is 13%.

DeSoto Workforce

DeSoto Civilian Labor Force Estimate

Civilian Employed	28,184
Civilian Unemployed	1,468
Not in Labor Force	7,732
Unemployment Rate	5.20%

Source: U.S. Bureau of Labor Statistics, Dec. 2014

DFW MSA Workforce

Dallas/FW/Arlington MSA Civilian Labor Force

Civilian Employed	3,577,800
Civilian Unemployed	143,900
Unemployment Rate	4.0%

Source: U.S. Bureau of Labor Statistics, June 2015

Top Employers in DeSoto

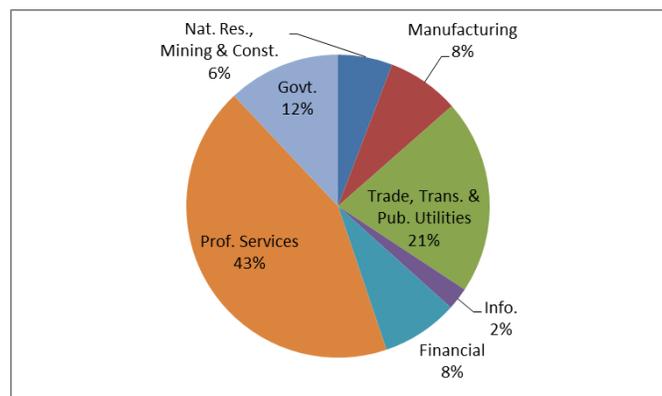
The largest employers in DeSoto include retailers, manufacturers, health care providers, a publisher and governmental organizations.

<u>Name</u>	<u>Business</u>	<u>Employment</u>
DeSoto ISD	Public Education	1,104
Kohl's e-Commerce	Distributor	500
Solar Turbines, Inc.	Manufacturer	400
City of DeSoto	Government	364
Williamsburg Village	Healthcare	300
Marten Transport	Distributor/Logistics	250
Wal-Mart Distribution	Distributor	250
Hickory Trail Hospital	Healthcare	250
The Cedars	Healthcare	190
DW Distribution Inc.	Distributor	150
Cintas	Distributor	150
Vibra Hospital	Healthcare	145
Park Manor	Healthcare	125
Kroger	Grocery	100
Fashion Glass & Mirror	Manufacturer	86
U.S. Concrete	Manufacturer	85
Tom Thumb	Grocery	80
Albertson's	Grocery	70
DIAB	Manufacturer	70
ZEP Manufacturing	Manufacturer	65

Source: DeSoto EDC, June. 2015

The DFW Metroplex labor force brings diversified skills to the marketplace. 2014 non-farm employment in the DFW MSA totals **3,577,800** in various NAICS Sectors.

<u>Industry</u>	<u>Employment Estimate</u>
Natural Res., Mining & Construction	197,400
Manufacturing	262,000
Trade, Transportation & Public Utilities	706,600
Information	81,200
Financial, Insurance & RE	277,300
Professional & Business Services	1,468,000
-Education & Health Services	
-Leisure & Hospitality	
-Other Services	
Government	408,600
Total Non-Agricultural	3,577,800



Source: Greater Dallas Chamber/U.S. Bureau of Labor Statistics

Utilities

Electric Power

Oncor Electric Delivery

Transmission Voltage: 69 KV 138 KV 345 KV
 Service Voltage: 120/208 120/240 240/480 277/480
 Reliability: 99.973948

The City of DeSoto is in an area of Texas designated by the Public Utility Commission of Texas as 'open to competition'. While Oncor Electric Delivery provides the transmission & distribution services, each customer can choose a preferred Retail Electric Provider. See www.powertochoose.com for more information.

Natural Gas

Atmos Energy

Distribution: 30 in. transmission lines, 720 psi pressure
 Distribution Pressure: 55 MAOP
 BTU content per cubic foot: 1,050

Water

City of DeSoto

Source: Contract with Dallas Water Utilities
 Maximum System Capacity (Daily): 33.0 M gallons
 Maximum Use To Date (Daily): 14.75 M gallons
 Pressure on Mains: 80 psi
 Size of Mains: 6 in., 8 in., 12 in., 16 in., 24 in., 30 in.
 Storage Capacity: 18.0 M gallons

Sewer

City of DeSoto

Source: Contract with Trinity River Authority
 Maximum System Capacity (Daily): 24 M gallons
 Maximum Use To Date (Daily): 10 M gallons

Telephone

AT&T & others

Cable TV

AT&T U Verse and Time Warner

Trash Collection

Private Contractor

Broadband

Time Warner, AT&T

Community Services

Health Care

Hospitals	2	Beds	281
Psychiatric Hospitals	2	Beds	127
Nursing Homes	4	Beds	571
Senior Living Centers	5	Units	769

Newspapers

Focus Daily News	Published twice weekly
The Dallas Morning News	Published daily

Banks

Bank of America
 Bank of DeSoto
 Chase
 Comerica
 Inwood Bank
 Plains Capital Bank
 Guaranty Federal
 Wells Fargo

Hotels/Motels

639 Total Rooms
 Hampton Inn & Suites
 Holiday Inn & Suites
 La Quinta Inn
 Clarion Hotels
 TownePlace Suites by Marriott
 Days Inn & Suites
 Best Western Hotel

Freight Carriers

Over 50 motor freight carriers and 5 parcel service providers serve the City of DeSoto.

Fire Insurance Rating

ISO Rating: 2

City Government

Type Government:	Council/Manager Home Rule Charter
Number on City Council:	7
Police Personnel:	78
Fire Personnel:	65
Incorporated:	1949
Total City Employees:	364
Total Annual Budget:	\$73,923,904*
Land Area (square miles):	22

* FY 2014 budget revenue

Source: City of DeSoto

Education

DeSoto Independent School District

DeSoto ISD is a small, suburban **recognized** district encompassing 23 square miles serving approximately 9,600 students in the communities of DeSoto, Glenn Heights and Ovilla with twelve campuses.

The district continues to grow, adding approximately 300 students per year, and enjoys small town support of academics and athletics, along with taxpayer support for upgraded facilities, technology and instructional support. The most recent bond was passed in 2005 for a total amount of \$115 million to build two new schools, renovate and expand the high school, upgrade several existing campuses and provide for technology and land purchases for future growth.

The district vision, mission, values, goals and objectives are clearly defined - all part of the *Academic Excellence by Design* framework focusing on the ‘main thing’ – student learning. The district and community have bonded to develop a system of schooling where all students are expected to graduate with character, intellectual preparedness and personal leadership as outlined in the district’s *Portrait of a Graduate*.

To that end, all campus, department and district improvement plans provide opportunities for students to achieve. Every school provides outstanding academic instruction supported by pyramids of instructional intervention, enrichment, behavior intervention and privileges.

The achievements of DeSoto ISD students have been remarkable:

- The district as a whole is rated Recognized
- The Freshman Campus is one of twelve Top Transitional Texas High Schools in the state
- Six students have received prestigious military appointments in past two years; and five students have been recognized in the National Merit Scholarship Program, including a 2010 National Merit Scholar graduate
- The DeSoto ISD has achieved above state average Advanced Placement Participation, Graduation Rates, Attendance Rates and SAT/ACT Scores
- The District’s Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 5A State playoffs for football, boys and girls basketball and track & field - including 2007 Girls 5A Track & Field State Champions and Boys 4x400 relay State Champions
- DeSoto ISD is the recipient of the largest mentoring grant in the nation

Education

Facilities

Elementary (Pre K - 5)	Woodridge Elementary Cockrell Hill Elementary Frank D. Moates Elementary Northside Elementary Ruby Young Elementary Amber Terrace Elementary The Meadows Elementary
Middle School (6 – 8)	DeSoto East Middle School DeSoto West Middle School McCowan Middle School
High School (9 – 12)	DeSoto Freshman Campus DeSoto High School

Private Schools

Arbor Acre Preparatory	Cross of Christ Lutheran
Ashbury Acad. Montessori	DeSoto Private School
Brook Hollow Christian	Grace Christian Academy
Calvary Christian	Park Ridge Academy
Cambridge Square Private	Southport Private School
Canterbury Episcopal	Trinity Christian School
Turning Point Christian Academy	

Charter School

Uplift Gradus Prep (K-5)

Infrastructure

Lane Miles of Streets	491
Miles of Alleys	96
Number of Fire Stations	3
Number of Police Stations	1
Number of Parks	21
Number of Libraries	1
Public Swimming Pools	1

Source: City of DeSoto

DeSoto Incentives

Economic development incentives are used to encourage industrial and commercial retail/office business growth and development in DeSoto.

Tax Abatement

100% Tax abatement may be available for up to 10 years on new real property improvements, machinery, and/or equipment for qualifying businesses. Minimum requirements are: An investment of \$1.0 million for new construction or development, or an investment of \$1.0 million for expansion of an existing facility or investment in machinery and/or equipment. Application for abatement is required prior to the commencement of construction or purchase of business personal property.

Triple Freeport Equivalency

Under Section 380 of the Local Texas Government Code, the City may grant cash rebates to a business to equal up to 100% of the value of the taxed freeport inventory. Inventory must first qualify for freeport through the Dallas Central Appraisal District and the Dallas ISD.

Infrastructure Participation

The DeSoto EDC will consider offering full or partial financial assistance to build and/or improve roads, install utilities, and upgrade infrastructure to encourage business growth and development in DeSoto.

Sales Tax Rebates

The City of DeSoto will consider refunding a portion of the sales tax applicable to sales made by desired retail establishments in designated neighborhood empowerment zones.

Economic Development Cash Grants

Infrastructure grants may be available to new, expanding, and relocating companies which are planning to make a new investment in DeSoto. Grants are screened by the incentive application submitted and a return on investment analysis. These grants may be used to renovate existing facilities, pay any associated construction fees, buy down the price of land, prepare the site, conduct engineering studies, or pay for any other activity necessary for a new, expanding, or relocating business.

Contact

DeSoto Economic Development Corporation
211 E. Pleasant Run Road
DeSoto, TX 75115

Phone: 972-230-9611
Fax: 972-230-9670
Website: www.dedc.org

DeSoto Advantages

DeSoto offers a competitive advantage for new, relocating, and expanding businesses. The combination of quality of life amenities and economic benefits produces an environment conducive to personal fulfillment and business prosperity.

Developed Industrial Park

More than 500 acres of land are available for industrial and commercial development within the DeSoto Eagle Industrial and Business Park. Hillwood's Crossroads Trade Center in the Industrial Park offers 2.3 million square feet of build-to-suit distribution or light industrial space for lease at Centre Park Blvd and IH-35E.

Low Cost Land Prices

Commercial and industrial sites are 'shovel-ready' for about \$1.00 - \$1.50 per sf. Retail and office sites along Interstate 35E are \$6 - \$8.00 per sf, and similar sites with frontage along major thoroughfares within the city are \$3 - \$7.00 per sf.

Convenient Interstate and Highway Access

DeSoto has 4 miles of frontage on Interstate 35E (NAFTA) and is less than 1 mile south of Interstate 20 and 1 mile east of US Hwy 67. Texas FM 1528 (Belt Line Road) runs east & west through DeSoto, connecting U.S. Hwy 67 to IH-35E. DeSoto also has quick access to U.S. Hwy 175 and IH-30 via connections to IH-20 and IH-635. The Dallas Central Business District can be reached in 15 minutes and DFW International Airport is only 35 minutes away.

Dynamic and Growing Local Economy

DeSoto's population is 49,047, a 26% growth rate since 2000, with an increase of 24% in the number of households during that same time. The number of building permits issued has steadily risen, and new construction totaled over \$76 million for FY 2011-2012.

Plentiful Labor Supply

The Dallas/Fort Worth Metroplex (MSA) employs a labor force of more than 3,013,775 workers. DeSoto draws from the skilled labor force, and over thirty five universities and community colleges in the Dallas/Fort Worth Metroplex.

Aggressive and Flexible Incentives

The DeSoto Economic Development Corporation is committed to supporting new and expanding companies by creatively customizing incentive packages based on individual business needs.



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BUSINESS



PLAN

CITY COUNCIL BUSINESS PLAN FY2016 Goals and Objectives

GOAL 1) ENHANCE THE QUALITY OF LIFE IN DESOTO

- A. Collaborate with Best Southwest Cities, with the primary focus on DeSoto, for public transportation services, such as a trolley or shuttle.
1. Explore and implement a pilot transportation program, targeting the senior citizen and disabled population.
 - a. Seek private partnerships within the region.
 1. Care Flight paid transportation service
 2. Fee-based shuttle service
 3. Red Cross fee-based service
 - b. Host a summit with faith-based partnerships within the region.
 1. DeSoto Police and Clergy (DPAC)
 2. Host a Town Hall Meeting to update the public about ongoing Best Southwest transportation efforts.
CITY COUNCIL AND ALL DEPARTMENTS (Quarters 1-4)
 3. Explore the feasibility of implementing elements of the Transportation Study.
CITY COUNCIL AND PARKS & RECREATION (Quarters 1-4)
 4. Explore funding and/or grant opportunities for a transportation program in DeSoto.
 - a. Contact Federal officials and/or NCTCOG regarding possible funding assistance.
CITY COUNCIL (Quarters 1-4)
 - b. Contact legislators to inquire about grant opportunities.
CITY COUNCIL (Quarters 1-4)
- B. Continue DeSoto's online presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.

1. Promote mobile application use of push-notification technology.
 - a. Go Request App
 - b. 4-1-1 Mobile App
 - c. Engage DeSoto
 - d. Code Red Text Notifications
 - e. City of DeSoto App
2. Frequently review the City website to ensure information is current and accurate.
3. Expand opportunities for use of “Notify Me” email and/or text notifications sent via the City website.
4. Expand use of the “Engage DeSoto” services.
5. Explore auto-dial alternatives to the existing Code Red services that allow for citizen notifications by phone.

ALL DEPARTMENTS (Quarters 1-4)

C. Increase the value of commercial assets through new development and redevelopment.

1. Encourage development of the Central Park Plaza node of the Hampton Road Redevelopment Plan.
 - a. Research feasibility of acquiring land in the proposed Central Park Plaza area.
2. Encourage development on the remaining undeveloped areas at the intersection of Belt Line Road and Westmoreland Road. Facilitate growth and development in the Northwest Medical District.
3. Support the effort to attract new retail tenants to the Town Center Project.
4. Provide assistance, as appropriate, for the redevelopment of the areas along the Hampton Road Corridor.
5. Encourage potential developers to acquire or retrofit the former Kmart building.
6. Encourage the development of a civic/events center.
7. Explore commercial, retail and industrial businesses on which to focus for City-wide economic development.
8. Provide, as appropriate, assistance for the continued development around the heliport area.

DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY COUNCIL, CITY MANAGER’S OFFICE (Quarters 1-4)

D. Seek employment-focused economic development.

1. Publish announcements in the City Lights Newsletter and the DeSoto Economic Development Corporation website.
2. Advertise announcements on City median marquis.

DESOTO ECONOMIC DEVELOPMENT CORPORATION AND PUBLIC INFORMATION OFFICER (Quarters 1-4)

- E. Explore youth employment/career opportunities.
 1. Continue to support the Library Teen Summit and Job Fair.
 2. Continue to support the Parks & Recreation Youth Career Camp effort, as part of the Summertime on Belt Line Program.
 3. Form new partnerships for mentoring, job training, and employment.
 4. Continue to host the Mayor for a Day, Police Chief for a Day, Municipal Judge for a Day, and Fire Chief for a Day Programs.

MAYOR, LIBRARY, PARKS & RECREATION, POLICE DEPARTMENT, POLICE DEPARTMENT, FIRE DEPARTMENT, AND MUNICIPAL COURT (Quarters 1-4)

GOAL 2) ENCOURAGE CONTINUED CITY DEVELOPMENT AND THE PROMOTION OF SMART GROWTH

- A. Consider initiating zoning changes and/or amendments, to City development standards, as result of the completed Comprehensive Plan.

CITY COUNCIL, PLANNING & ZONING COMMISSION, AND DEVELOPMENT SERVICES (Quarters 1-4)

GOAL 3) CONTINUE LEADERSHIP ROLE IN COLLABORATIVE EFFORTS IN COMMUNITY AND ECONOMIC DEVELOPMENT WITHIN THE REGION

- A. Continue discussions regarding the Regional Economic Development Initiative with the Best Southwest Partnership.

CITY COUNCIL AND DESOTO ECONOMIC DEVELOPMENT CORPORATION BOARD (Quarters 1-4)
- B. Explore the possibilities of a TIF agreement with Dallas County for the area along the I-35 corridor.
 1. Pose to Dallas County the idea and request their lead in the discussions with other entities.

CITY COUNCIL AND DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

GOAL 4) MAINTAIN DESOTO AS A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY

- A. Develop and update the 2017-2021 Capital Improvement Plan.

CITY COUNCIL, CITY MANAGER'S OFFICE, AND DEVELOPMENT SERVICES (Quarters 1-4)

- B. Implement the FY2016 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)
- C. Create an incentive program that assists Hampton Road businesses with façade and exterior upgrades
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- D. Explore the feasibility of placing fencing/screening along major thoroughfares.
DEVELOPMENT SERVICES AND CODE ENFORCEMENT (Quarters 1-4)
- E. Continue to implement a Domestic Violence Awareness and Prevention Program.
 - 1. Finalize implementation of the two-year Domestic Violence Strategic Plan, by continuing efforts to empower those affected by domestic violence and advocate for change through awareness, prevention, intervention, outreach, recovery, and abuse mitigation by providing access to spiritual legal, compassionate, and financial resources.
 - a. Employ prevention measures and awareness initiatives, such as social media posts, website, billboards, water bill inserts and other printed material, as well as presentations at area schools, churches, and non-profit organizations.
 - 2. Explore partnerships in furtherance of the Program mission.
 - a. Public and private schools
 - b. Churches
 - c. Non-profit organizations
 - d. Public-private partnerships
 - 3. Implement violence intervention, mitigation and recovery initiatives.
 - a. Create a civilian crime-victim advocate position within the Police Department, to proactively identify and encourage the use of recovery resources for domestic violence victims.
 - b. Create a resource repository within the Police Department, to provide for concise resource coordination.
 - c. Provide counseling services for victims, children, and abusers.
 - d. Create a support, intervention, and relational model
 - i. Training members of the DeSoto Police and Clergy (DPAC) Ministers On Call Program
 - 4. Videotape a roundtable discussion for the Domestic Violence Awareness and Prevention Program.
 - 5. Present Mayoral Proclamations for Domestic Violence Awareness Month in October, Teen Domestic Violence Awareness Month in February, and Sexual Assault Awareness and Prevention Month in April.

GOAL 5) RECOGNIZE, PRESERVE AND CELEBRATE DESOTO'S HISTORY

- A. Capture and provide to the public DeSoto's history (other than Nance Farm).
 - 1. Update the Juneteenth booklet.
DESOTO, TEXAS HISTORICAL FOUNDATION BOARD (Quarters 2-3)
 - 2. Videotape a Focus on DeSoto Today session that showcases the contributions of DeSoto citizens.
MAYOR, PUBLIC INFORMATION OFFICER, DESOTO TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)

- B. Explore the feasibility of hosting a multi-cultural museum at Nance Farm.
DESOTO, TEXAS HISTORICAL FOUNDATION BOARD, CITY MANAGER'S OFFICE (Quarters 1-4)

GOAL 6) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

- A. The City Council will host an Employee Appreciation Luncheon in the spring of 2016.
CITY COUNCIL (Quarters 2-3)

- B. Continue to enhance the Employee Wellness Program to encourage employee fitness and health improvements.
HUMAN RESOURCES (Quarters 1-4)

GOAL 7) BECOME A DESTINATION FOR ARTS, FAMILY ENTERTAINMENT AND SPORTS

- A. Continue partnerships with the Chamber of Commerce Convention and Visitors Bureau and DeSoto hoteliers, to develop a regional audience for events taking place in City of DeSoto facilities.
PUBLIC INFORMATION OFFICER AND PARKS AND RECREATION (Quarters 1-4)

- C. Install signage at the BMX facility to clearly depict the City of DeSoto name.
PARKS AND RECREATION (Quarter 1)

- D. Collaborate with the DeSoto Economic Development Corporation, the DeSoto Independent School District, and private entities to construct a natatorium in DeSoto.

CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION, AND PARKS & RECREATION (Quarters 1-4)

- D. Explore an entertainment venue that will target youth-focused events.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- E. Explore a movie-grill type venue.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- F. Build partnership with the DeSoto Independent School District, to enhance the Facility Use Agreement to include arts/theatre venue.
CITY COUNCIL AND PARKS & RECREATION (Quarters 1-4)

GOAL 8) BUILD A STRONGER SENSE OF COMMUNITY

- A. Increase involvement of the Veterans Affairs Committee.
MAYOR, CITY SECRETARY, AND PUBLIC INFORMATION OFFICER (Quarters 1-4)
- B. Consider the construction of a military memorial display (i.e., a memorial park).
CITY COUNCIL, PARKS & RECREATION, CITY SECRETARY, PUBLIC INFORMATION OFFICER, AND DESOTO, TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)
- C. Publicly recognize and celebrate significant accomplishments/service of citizens, City volunteers and City employees.
 - 1. Hometown Hero Program
 - 2. Partnership Breakfast
 - 3. City Council Meeting Recognition
 - 4. Social Media Recognition*ALL DEPARTMENTS (Quarters 1-4)*
- D. Increase City Councilmember participation in neighborhood associations.
CITY COUNCIL (Quarters 1-4)
 - 1. Provide to each Councilmember a list of associations within each Council District.
ASSISTANT CITY MANAGER - COMMUNITY INITIATIVES (Quarter 1)

GOAL 9) ENHANCE STRATEGIES FOR MARKETING THE DESOTO COMMUNITY

- A. Create press releases and/or social media posts to promote good news about the City.
ALL DEPARTMENTS AND PUBLIC INFORMATION OFFICER (Quarters 1-4)

- B. Create a Marketing Plan and implementation strategy.
DESOTO ECONOMIC DEVELOPMENT CORPORATION, ASSISTANT CITY MANAGER - ADMINISTRATION, AND PUBLIC INFORMATION OFFICER (Quarters 1-4)
- C. Construct an electronic LED billboard and negotiate an in-kind land lease along the Interstate 35 thoroughfare.
 - 1. Seek preliminary commitments totaling at least \$100,000 from advertisement clients.
CITY COUNCIL, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, AND CITY MANAGER'S OFFICE (Quarters 1-4)

GOAL 10) MAINTAIN MUNICIPAL TRANSPARENCY

- A. Continue to provide ethics training for elected officials, appointed officials, and City employees.
CITY COUNCIL, ALL BOARDS AND COMMISSIONS, AND ALL DEPARTMENTS (Quarters 1-4)
- B. Implement the policy for the proper use of the social media by elected and appointed officials.
CITY SECRETARY AND CITY COUNCIL (Quarters 1-4)
- C. Implement a hotline that offers an avenue for reporting fraud.
AUDIT AND FINANCE COMMITTEE (Quarters 1-2)
- D. Initiate the process for selecting a new Enterprise Resource Planning (ERP) financial-reporting software system.
FINANCE DEPARTMENT, ALL DEPARTMENTS (Quarters 1-4)

GOAL 11) FOSTER INTERNATIONAL BUSINESS AND EDUCATION RELATIONSHIPS

- A. Continue to explore opportunities through Sister Cities International.
 - 1. Select and enter into an agreement with a friendship and/or sister city.
CITY COUNCIL AND CITY SECRETARY'S OFFICE (Quarters 1-4)



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BUDGET

MESSAGE

OFFICE OF THE CITY MANAGER

July 24, 2015

Honorable Mayor and City Council Members:

As City Manager and author of this multifaceted financial document, I humbly present to you the proposed fiscal year (FY) 2016 budget. In FY2011, after being appointed to serve in the aforesaid capacity, I began the arduous task of implementing a plethora of organizational policies and procedures that would significantly re-engineer the existing operating model for all governmental services. Although there were numerous challenges associated with eradicating remnants of past practices, I worked collectively with the Executive Management Team and Internal Budget Committee to quash an abundance of those barriers. Without their unwavering support and commitment toward finding viable solutions to these burgeoning issues, the tax rate would have ascended to approximately .8600 by FY2014.

Over the past four (4) FYs, the tax rate for this community has remained stable at .7574. Yet, throughout this duration of time, the certified taxable value for properties never exceeded its highest monetary figure of \$3,064,485,872 in FY2009. The mounting debt service obligations from previous FYs outwit this once thriving taxable growth rate pattern for property value. As a result of diminishing property value, the tax rate was systematically adjusted in FYs 2009 and 2010 to remain financially competitive with surrounding cities. Inevitably, property taxes were increased in FY2011 by .0354 (.7351) to support escalating debt service payments and personnel expenses.

Subsequently, in FY2012, the tax rate for debt service arose again by .0223 (.7574). Fortunately, the incessant annual increase in property taxes would eventually cease following FY2012. In an effort to maintain a constant tax rate, the Executive Management Team was methodically restructured with the incorporation of highly experienced and educated professionals. These newly appointed individuals in collaboration with those who remained on the Executive Management Team toiled tirelessly to avert a seemingly relentless trend of fiscal negligence that ushered in a .0577 tax rate increase within two (2) years. Unfortunately, these consecutive years of increased tax rates indubitably jeopardized the future financial health of this municipality.

Accordingly, these previous missteps made the FY2012 budget planning process prodigiously complex and extremely time-consuming for paramount reasons. First and foremost, employee benefits that were either eradicated or reduced had to be reinstated for recruitment and retention purposes. Secondly, daily public services were drastically reduced and in desperate need of being completely restored. Lastly, individuals who were hired for a specific occupation were later required to perform in multiple capacities without having the necessary education or experience. The prioritization of funding for these essential functions in FY2012 was based upon their level of importance and potential costs associated with its implementation.

OFFICE OF THE CITY MANAGER

In spite of the prevailing fact that property value was still relatively low in comparison to past FYs, the City of DeSoto was still able to provide employees with a one (1) percent annual salary increase. This was the first time since FY2009 that employees received an annual salary increase. In previous years and especially during good economic times, the former Administration granted higher percentages for annual salary increases. As the economy began to dissipate and property valuation descended, there became less funding to support payroll expenditures as a result of increased salaries, operational expenditures and debt service payments.

Managing these continuous expenses was of chief concern when developing the FY2013 budget. Regardless of the sinking property tax value projected for FY2013, it was our internal goal to maintain the current tax rate of .7574 for another FY. Providentially, all of the ongoing expenditures from FY2012 were funded again in FY2013 without a tax rate increase, furlough or reduction-in-force (RIF). However, there was still a plethora of perplexing monetary matters that had to be resolved before the commencement of FY2014.

Equally important to this discussion regarding expenditures is the impact that Civil Service has had on FY budgets. Since its inception in 1988, Civil Service employees were provided with the same annual salary increases that non-Civil Service personnel received. This was coupled with yearly “step” plan increases that could range anywhere from three (3) to five (5) percent. There are also additional expenses for the Board of Commissioners, Director of Civil Service, attorney, salary adjustments and final compensation.

Over the years, it has gradually become more difficult to finance these supplementary costs and sufficiently appropriate funding for other needs throughout the organization. In FY2012, the Internal Budget Committee began exploring a litany of options to reduce these expenditures. Based upon the findings of our research, it was determined that the Civil Service salary structure had to be revised. The FY2014 budget included this new Civil Service salary structure, which eliminated double pay raises for those who received step plan increases.

The FY2015 budget represented a meticulous body of work that spanned over a four (4) year period. Throughout this timeframe, the City of DeSoto was able to fend off a .1000 (.8600) tax rate increase that was projected for FY2014. Accomplishing this particular goal was only made possible by being awarded two (2) bond rating upgrades (FYs 2012 and 2014), refinancing debt, restructuring unsustainable budget expenditures, modifying the Civil Service salary structure, appointing qualified department directors’ and training opportunities for workforce development. These strategic endeavors paved the way for employees to receive a stipend for academic credentials, annual salary increases and retirement benefits that were reduced by a half percent in FY2010. By reinstating and establishing the preceding incentives, the workforce and services

OFFICE OF THE CITY MANAGER

provided by those individuals have remained firm. Above all, these achievements were made when taxable property value for the City of DeSoto was steadily declining.

~Strategic Planning~

Over the last four (4) FYs, the Executive Management Team and Internal Budget Committee have labored endlessly to avoid another financial debacle that materialized after the global market meltdown in 2008. As a result of this downturn in the economy, revenue derived from property taxes began to radically dwindle. This abrupt departure from a seemingly bottomless revenue stream began to pull heavily at the purse-strings of tax payers. The primary reason for this occurring was due to inflated growth factors, which increased the valuation of property. Based upon this budgeting methodology, projections for future expenditures far exceeded anticipated revenue. Consequently, funding for public services and personnel were substantially abridged to compensate for lost income.

Since late 2011, the City of DeSoto has undergone a complete transformation in terms of its budget methodology and administration. Overhauling such an antiquated practice for budgeting was truly a demanding venture. This was primarily due to a “percentage calculation scale” that continuously increased or decreased funding for departments every FY, which created tension throughout the organization. In an effort to quell this unyielding dilemma, funding for each department was allocated based upon their five (5) year historical spending average and a detailed summary of proposed expenditures (zero-based budgeting). Although this plan-of-action created an immediate fiscal equilibrium, departments that were progressively underfunded struggled unwaveringly to provide sufficient public services as a result of the percentage calculation scale.

This budgeting instrument was also problematic for the hiring and retention of personnel. As the economy regressed, departments consistently reduced staffing levels to balance their budgets. Over the past four (4) years, staff has tried to replenish staffing levels only to find that there was an imbalance in compensation throughout the organization. The only way to correct this inequity in salaries was to conduct a compensation study.

In FY2015, the City Council graciously provided funding for this highly-desired analysis of positions and their apposite salary ranges. Resolutely, this study was to determine if our employees were being compensated within a range that would not exceed more than ninety-five percent of the market. As previously discussed with the City Council, the findings of this study would most likely increase expenditures for payroll. This assumption was based upon a noticeable disparity in salaries for like positions. In particular, a new employee could receive a salary that is either comparable or more than someone who has been serving in that capacity for multiple years.

OFFICE OF THE CITY MANAGER

The FY2016 proposed budget will incorporate these salary adjustments, as well as funding for Enterprise Resource Planning (ERP) software. In our unending quest to ensure that our personnel are compensated appropriately, there are also business management measures that need to be addressed on a daily basis. ERP will enable the City of DeSoto to better manage its business resources (production, cash, etc.) and commitments (purchase orders, payroll, etc.). As the economy continues to improve, technology will serve as another mechanism to expand our conservative approach toward managing human and financial resources.

Being frugal during tough economic times laid a solid foundation for major purchases like the ERP software. In the past, initiatives of this caliber were programmed and expensed within the same FY. This approach towards budgeting led to funding shortfalls for other defined essentials and services. Our current policy enables a department to appropriate and segregate a portion of the total cost every FY. By using this modus operandi, the financial burden placed on a FY budget for a one-time expenditure is indisputably lessened.

~Fiscal Year 2016~

The City of DeSoto has been overwhelmingly fortunate and successful in terms of its financial health. Over the past four (4) years, there has been a consistent tax rate of .7574 and two (2) bond rating upgrades from AA- to AA status. This was the first time in history that the City of DeSoto has received a AA bond rating (Fitch Ratings, Inc. and Standard & Poor's Financial Services, LLC). Achieving this new bond rating status was instrumental with the refinancing of existing debt. The multi-million dollar savings from these refunding opportunities considerably decreased future debt service payments.

These savings also provided additional funding for public services and employee benefits that were either reduced or eradicated in FY2010. The reason for this occurring in FY2010 was due to past revenue projections that never became a reality. In an effort to reduce expenditures and maintain acceptable public services in FYs 2010 and 2011, employee benefits were reduced and vacant positions were unfunded. This created an environment where employees held responsibility for multiple positions that they were underqualified to perform, which compromised the efficiency and effectiveness of all public services. It has been a priority of my Administration to fully restore what was lost from FY2010 to FY2012.

In late FY2011, the Administration began to hire individuals with the necessary education and credentials to fill these vacancies. This recruitment effort was vastly enhanced with the inclusion of annual raises, merit awards and education pay. Most importantly, in FY2015, the retirement contribution rate was elevated from 1.5:1 back to its original ratio of 2:1. This half-percent rate increase has been beneficial for the recruitment and retention of employees. With the

OFFICE OF THE CITY MANAGER

reinstatement and inclusion of these new benefits, the City of DeSoto is now able to compete with other municipalities for qualified personnel.

Henceforth, my Administration will take full responsibility for the performance of FY budgets. Although it has taken nearly five (5) FYs to get to this point, I am confident that my staff has

successfully rectified the deficiencies of past organizational and financial decisions. As we advance into FY2016, my Administration will continue to maintain a conservative approach toward budgeting. This is exceedingly important as it relates to the funding of debt service payments, as well as perpetual costs for operational and personnel expenses.

On Thursday, April 2, 2015, the City Council and Administration began preparing a budget plan for FY2016. During this meeting, the City Council defined their desired goals and objectives for FY2016. At the conclusion of this discussion, it was decided that the following items will be funded:

- Salary increases in the amount of 1%
- Adjust salaries based upon Compensation Study (95% of Market)
- Stabilization Fund
- ERP software
- Growth Factor of 2% and use same tax rate as FY2015
- Same public service levels as FY2015
- Transition of planned expenditures from the GFFB to GF
- Painting of retaining walls along Pleasant Run Road
- Domestic Violence Awareness and Prevention Program
- Vinyl Fencing along Pleasant Run Road
- Emmett J. Conrad Summer Internship Program
- Christmas Celebration
- Annual Holiday Fireworks
- Citizens Emergency Response Team (CERT)

~General Fund Revenue~

The FY2016 planning budget was created by using a taxable assessed value of \$3,078,355,951. This monetary figure represents an Estimated Growth Factor (EGF) that is 2% greater than the FY2015 planning budget, which was 4.89%. By using an EGF of 2%, the City of DeSoto will realize an increase of \$60,359,921 in taxable assessed value. In comparison to the current FY,

OFFICE OF THE CITY MANAGER

this monetary difference will produce \$6,036 in additional revenue for every cent on the tax rate. In FY2015, one cent on the tax rate was worth \$301,799.

As in any given FY, the taxable assessed value of the community may fluctuate up or down based upon the final report provided by the Dallas Central Appraisal District (DCAD). The preliminary report provided by DCAD for FY2016 indicates that there is potential for a 4.4% increase in taxable assessed value. Further, DCAD also stated that 51.70% of residential;

24.01% of commercial; and 100% of business personal property are being reappraised. Conversely, in FY2015, 52.34% of residential; 45.87% of commercial; and 100% of business personal property were reappraised. Although there appears to be an upsurge in taxable assessed value from FY2015, raising the growth rate factor more than 2% at this time may present a false impression of a stabilized market that has yet to be truly realized.

The final report provided by DCAD for FY2016 (tax year 2015) stated that the City had a taxable value of \$3,130,445,607. This certified taxable value of \$3,130,445,607 is approximately \$112,449,577 more than the \$3,017,996,030, which was used to build the FY2016 planning budget. The taxable value of \$3,130,445,607 is projected to generate \$23,475,212 in property taxes.

~General Fund~

The General Fund (GF) is supported by property, sales and other taxes, franchise fees, licenses and permit fees, charges for services, fines and forfeitures, interest revenues, and administrative fee reimbursements. Revenue for the FY2016 GF budget is \$34,669,062, which is \$1,545,354 more than the amended FY2015 budget (\$33,123,708), including transfers from other funds. GF expenditures fund services for the Administration, Financial Services, Municipal Court, Information Technology, Human Resources, Development Services, Parks and Recreation, Library, Police and Fire. The operating expenditures show an increase from \$33,062,412 for amended FY2015 to \$33,972,686 for the adopted FY2016 budget including transfers to other funds. These increases in expenditures are primarily due to a continuous rise in costs for personnel, supplies and professional fees.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill providing police, fire, and medical aid emergency service communications. In FY2016, the participant share for Southwest Regional Communications Center (SWRCC) will be \$527,000. Last FY, SWRCC was allocated \$900,000 to conduct its

OFFICE OF THE CITY MANAGER

affairs. The difference in FY funding is due to a new E911 service fee that will generate \$400,000.

Another avenue that is being pursued and implemented in FY2016 is a stabilization fund. In FY2015, the Cooperative implemented a reserve policy for operations and agreed to establish a stabilization fund. Prior to FY2015, SWRCC did not have any policies in place to conserve funds for unanticipated expenditures or fluctuations in revenue. Any expenditure from the stabilization and reserve funds will have to be authorized by each City Manager.

Regional Jail

The Regional Jail Fund is a cooperative agreement between the Cities of DeSoto, Lancaster and Cedar Hill. Last FY, all three (3) municipalities contributed funding in the amount of \$350,000. In FY2016, the contribution amount from each City will remain stable at \$350,000 to fund costs for operations.

Animal Shelter

Throughout our partnership with the Cities of Cedar Hill and Duncanville, the Animal Shelter budget has consistently fluctuated. In FY2015, the participant share was \$226,000. There will be an increase of approximately \$14,000 (\$240,000) for FY2016.

~Enterprise Funds~

Public Utilities

In FY2016, contractual services provided by Trinity River Authority will cost \$5,524,000 (FY2015: \$4,900,000) and \$4,739,654 (FY2015: \$4,255,446) for Dallas Water Utilities.

Every FY, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. In FY2016, there will be a base and volume rate increase of 16.3% (FY2015: 15%) for sewer services. Water services will have a base rate increase of 5.6% (FY2015: 1.5%).

Storm Water Drainage Management Program

The Storm Water Drainage Management Program receives funding on a monthly basis from residential and commercial users of the storm water system. The fee structure for FY2016 will remain the same as in previous years. This fee is divided into two (2) components: residential

OFFICE OF THE CITY MANAGER

(\$6) and commercial (\$24). These funds are used to support the daily operations of the Storm Water Management Program and CIP.

Sanitation

In FY2016, the City of DeSoto will be entering its fourth year of a five (5) year contract with Republic Waste Services. As indicated in the first year of the new contract, the Sanitation Fund rate will remain at \$18 for the duration of the contract.

*The following is a list of additional services that are provided within the sanitation fee: street sweeping, litter and median maintenance, household hazardous waste and recycling events.

~Tax Supported Fund~

Hotel Occupancy Tax (Chamber of Commerce & City of DeSoto)

The following is a list of allocations for this fund in FY2016: Athletic Field Maintenance (\$25,000); Nance Farm Maintenance and Capital Improvements (\$50,000); Billboards (\$20,000); Rental-Buildings, Land and Space (\$8,000); Arts Grants (\$82,800); Hotel Events (\$70,000); Tourism and Branding-Marketing (\$65,000); Youth Tournaments (\$22,377); Community Sports Initiatives (\$20,000); Repair and Maintenance (\$20,000); and Chamber Expenditures (\$168,385).

~Capital Improvement Program~

**Attached within this budget document is the 2016-2020 CIP for all City Departments and Divisions.*

~Interest and Sinking Fund~

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. The methodology used to calculate the rate is derived from the taxable value of property and the monetary amount required to finance debt service payments. In FY2015, the I & S tax rate was set at \$.2271. The FY2016 I & S tax rate will be reduced to \$.2250 per \$100 of property valuation.

~Conclusion~

I sincerely would like to thank the current, as well as past City Council members who believed in our goals and objectives since 2011. Although it has taken nearly five (5) years to achieve these milestones, the benefits from our journey are timeless. These triumphs include two (2) bond rating upgrades, four (4) consecutive years with a stabilized tax rate, balanced FY budgets,

OFFICE OF THE CITY MANAGER

consistent reduction in crime statistics, successive annual salary increases, restoration of 2:1 retirement ratio and improved public services. Accomplishments of this nature would not have been made possible without the Executive Management Team and Internal Budget Committee.

As City Manager for the City of DeSoto, I am extremely proud of the progress that has been made throughout our organization and community. The proposed FY2016 budget will bring closure to funds that were consistently underfunded and a much needed reduction in property taxes. Moreover, tax payers will experience a number of Capital Improvement Projects (CIP) being constructed throughout the City of DeSoto that was previously unfunded. The financial health of this community continues to improve every FY and I look forward to an even more prosperous future.

Best,



Tarron J. Richardson, Ph.D.
City Manager

BUDGET

POLICIES



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**CITY OF DESOTO
BUDGET
CALENDAR
For
FY 2016-2017 BUDGET**

DATES	ACTIVITY	RESPONSIBLE PARTY
January 22, 2015	1 st Budget Team Meeting to discuss items on current Budget Calendar	Budget Committee Team
January 30, 2015	Budgeted Position worksheet, Payroll Budgeting Wage worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources	Human Resources
February 3, 2015	Meeting to discuss personnel report from HR/Comp Study	Budget Committee Team
February 16-20, 2015	Meeting with Departments to discuss personnel	Human Resources/Dept. Heads
February 25, 2015	CM to preliminary approve Personnel changes for FY2016	CM, Human Resources and Finance
February 27, 2015	Finance Staff to receive all completed personnel information	Human Resources, Finance and Department Heads
March 2, 2015	Budget Kickoff Meeting-Revenues and Allocations	Budget Committee Team
March 13, 2015	Departmental Budget Projections for FY 2015 due	Department Heads
March 16-20, 2015	Review of projections for FY 2015	Budget Committee Team
March 30, 2015	DCAD Meeting	Finance Staff, CM, and Asst. CM
April 2, 2015	Council Work Session on Planning Budget for FYs 2016-17	Council, CM, All Department Heads
April 2, 2015	Draft of Performance Measures are due	Department Heads
April 7 – May 1, 2015	Meeting with department heads on performance measures and budget process for FY 2016	CM , Asst. CM
April 22, 2015	Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.	Finance Staff, Departmental Budget Staff
April 22-24, 2015	One-on-one training for Departments as needed.	Finance Staff, Departmental Budget Staff
May 22, 2015	Operating budgets from Departments, Chamber, DEDC and Animal Shelter are due to Finance	Department Heads/Chamber/EDC
May 26 – 27 and June 8-12, 2015	Reviews of Departments, DEDC and Chamber Budgets by Finance-Pre Budget Meetings	Finance, DEDC Staff and Departmental Budget Staff. Chamber of Commerce
May 29, 2015	Candle Meadow Annual Budget due	CM-Tracie Hlavinka
June 15-19, 2015	Department reviews with City Manager	CM, Finance Director, Department Heads
June 30, 2015	Submit Preliminary 2015 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 7, 2015	All health insurance cost estimates are due	CM, Human Resources Department
July 17, 2015	Deadline to submit Final 2015 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 17, 2015	Budget message from CM	CM
July 24, 2015	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 24, 2015	Council Budget Pre-Workshop	Council, CM, Finance Director
July 30, 2015	Publish “Effective and Rollback Tax Rates and Schedules”	Tax Assessor/Collector
July 30-31, 2015	One and Half Day Council Budget Workshop – starting @ 6pm on July 30, 2015	Council, CM, Finance Director, Chamber, and EDC
August 4, 2015	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council
August 12, 2015	Publish “Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing”	Finance Director
August 18, 2015	1 st Public hearing on tax rate, budget, Council Business Plan	Council
August 20, 2015	Publish “Notice of Vote on Tax Rate”	Tax Assessor/Collector
September 1, 2015	Public Hearing on Candle Meadow Assessment Rate	Council
September 1, 2015	2 nd Public hearing on tax rate, budget, Council Business Plan if applicable	Council
September 15, 2015	Adopt budget, CIP, tax rate, Council Business Plan	Council
September 16, 2015	Submit City Tax Rate and Candle Meadow Ordinances to Dallas County Tax Office	Financial Services Department and City Secretary
October 1, 2015	Fiscal Year 2016 begins	

CITY OF DESOTO CITY CHARTER REQUIREMENTS

Article VII of the DeSoto City Charter sets out the following requirements:

Article VII

Section 1. Fiscal Year.

The fiscal year of the City of DeSoto shall begin on October 1st of each calendar year and will end on September 30th of the following calendar year. The fiscal year will also be established as the accounting and budget year. All funds collected by the City during any fiscal year including both current and delinquent revenue shall belong to such fiscal year and, except funds derived to pay interest and create a sinking fund on the bonded indebtedness of the City, may be applied to the payment of the expenses incurred during such fiscal year. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds actually on hand, shall become resources of the next succeeding fiscal year.

Section 2. Preparation and Submission of Budget.

The City Manager, prior to August 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the following information:

- 1) The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
- 2) An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
- 3) A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
- 4) A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.
- 5) A statement proposing any capital expenditure deemed necessary for undertaking during the next budget year and recommended provisions for financing.
- 6) A projected list of capital projects which should be undertaken within the five (5) next succeeding years.
- 7) All funds without exception are to be included in the annual budget document; and
- 8) In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.

Section 3. Budget a Public Record.

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open to public inspection by anyone interested.

Section 4. Public Hearing on Budget.

At the Council meeting at which time the budget is submitted the Council shall name the date and place of a public hearing and shall cause to be published in the official newspaper of the City the time and place, which will be not less than seven (7) days nor more than fifteen (15) days after the date of notice. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing to increase or decrease any items of expense.

Section 5. Proceeding on Adoption of Budget.

After public hearing the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council.

Section 6. Budget, Appropriation and Amount to be Raised by Taxation.

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the Council shall constitute the official appropriation as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

Section 7. Unallocated Reserve Fund.

The City Manager may recommend for action by the Council, an unallocated reserve fund to be used for unexpected items of expense, which were not contained as original items of expenditures.

Section 8. Administration of Budget.

Payments and obligations prohibited -- No payment shall be made or obligations incurred against any allotment or appropriation except in accordance with appropriations duly made in the budget unless the City Manager or his designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Notwithstanding anything above, there shall be no transfer of budgeted funds or monies from one department to another department without prior Council approval.

Section 9. Financial Reports.

The City Manager shall submit to the Council each month a report of the financial condition of the City by budget item, budget estimate compared to accruals for the preceding month and for the fiscal year-to-date. The financial records of the City will be maintained on an accrual basis to support this type of financial management. The City Manager shall make available to the City Council monthly a cash disbursement journal of the City of all funds and accounts.

Section 10. Amending the Budget.

Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the Council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expense in which the

general welfare of the citizenry is involved. These amendments shall be by ordinance, and shall become an attachment to the original budget.

Section 11. Certification: Copies Made Available.

A copy of the budget, as finally adopted, shall be filed with the City Secretary. Copies of the final budget shall be made available for the use of all offices, agencies and for the use of interested persons and civic organizations.

Section 12. Defect. Shall Not Invalidate the Tax Levy.

Errors or defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not nullify the tax levy or the tax rate.

City of DeSoto Budget Policies

- A comprehensive annual budget will be prepared for all funds expended by the City or provided under contract to an outside entity for expenditure.
- Appropriations lapse at year-end and may not be carried over to the following fiscal year. However, exceptions is provided for the encumbrance of funds for specific projects or activities that were intended to be achieved in a given fiscal year but did not get accomplished. Multi-year capital projects will be funded by bond proceeds and have annually adopted budgets.
- The budget will be prepared in a clear manner to facilitate understanding by the citizens.
- All public hearings on the proposed budget and all budget workshops shall be open to the public.
- Copies of the proposed budget will be available to citizens in the City Public Library and the City Secretary's office will have copies available for review. Copies of the budget will be available for purchase through the City Secretary's offices or copies may be made at the library.
- The City Manager, prior to August 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the below information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.
 1. The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
 2. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
 3. A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
 4. A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.

5. A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.
 6. A projected list of capital projects which should be undertaken within the five (5) next succeeding years.
- The budget will provide for adequate maintenance of capital assets and or their orderly replacement.
 - Expenditures shall not exceed City Council appropriations at the fund level without formally amending the budget.
 - Monthly revenue and expenditure reports shall be prepared.
 - The responsibility of preparing and administering the budget belongs to the City Manager. Any City Council appointed Boards or Commissions who desire to provide input into the budget process should provide their recommendations to the City Manager prior to the initiation of the process.
 - A balanced budget is always required provided fund balances on hand in excess of City policy shall be considered part of the resources available for the purpose of ensuring a balanced budget each year.
 - Fees and charges shall be set when possible so that those who directly benefit from a service, pay for it. These fees and charges shall be reviewed annually by the City Manager to determine whether they recover costs of services delivered and are competitive market.

City of DeSoto

Basis of Budgeting and Accounting

The accounting and financial reporting treatment applied to a fund is determined by its “measurement focus.”

All governmental funds (i.e., General Fund, Special Revenue funds, etc.) are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating revenues of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary fund types, including enterprise funds (i.e., Water and Sewer, Drainage Utility), are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (assets net of liabilities) is segregated into invested in capital assets, net of related debt and unrestricted net asset components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net assets.

Financial information is presented using the modified accrual basis of accounting for all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current accounting periods, or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept, since they are both measurable and available within 60 days after year end. Licenses and permits, charges for services (except for water and sewer billings), fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are recorded when the related fund liability is incurred. Interest on general long-term debt is recorded as a fund liability when due or when amount have been accumulated in the debt service fund for payments to be made early in the following year.

The accrual basis of accounting is used in Proprietary Fund types, i.e., Enterprise Funds for financial reporting purposes. Under the full accrual basis of accounting, revenues and expenses are identified with a specific period of time, and are recorded as incurred, without regard to the date of receipt or payment of cash. For example, water and wastewater service charges are customarily recognized as revenues when billed, rather than at the time when the actual payment of the bill is received, in contrast to license and permit fees, which are recognized as revenues when payment is actually received in cash. This method of accounting is used for financial reporting purposes in the City’s comprehensive annual financial report; however, for budget presentation purposes, working capital is recognized as fund balance. Working capital, rather than unrestricted net assets, is used to represent fund balance in Enterprise Funds (which is similar to using the modified accrual basis). Under the working capital approach, depreciation expense is not budgeted, and capital outlay and debt service principal are budgeted as expenses. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities (e.g., accounts payable), and provides a more thorough analysis of proprietary fund reserves for budget purposes than does the presentation of net assets. In addition, budgeting capital outlay as an expense for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by City Council.

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, ADOPTING THE DESOTO FINANCIAL POLICY ATTACHED HERETO AS EXHIBIT "A"; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS;

SECTION 1. That the City of DeSoto Financial Policy attached hereto as Exhibit "A" be and the same is hereby adopted.

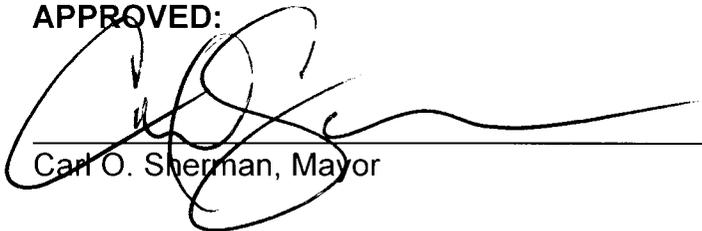
SECTION 2. That all provisions of the Resolutions of the City of DeSoto, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 3. That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Resolution be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said resolution which shall remain in full force and effect.

SECTION 4. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 1ST DAY OF DECEMBER, 2015.

APPROVED:

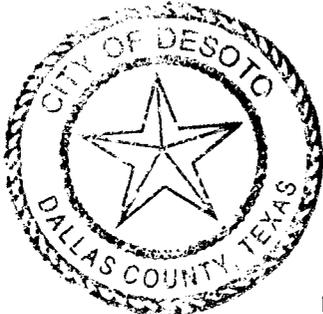


Carl O. Sherman, Mayor

ATTEST:



Kisha Morris, City Secretary



City of DeSoto
FINANCIAL POLICIES
Adopted 12/1/2015

Fiscal

Balanced Budget - Budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends. Measures are developed to provide additional revenue and/or reduced expenditures to eliminate operating deficits.

Long Range Planning – The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date so that proper decision analysis can be made. A five-year budget analysis of all City funds is developed to enable Council to understand the long-term impact of budget decisions.

Asset Inventory – Annually, the City conducts a condition analysis of major capital assets such as streets, water and sewer lines, and drainage infrastructure. Additionally, the City maintains a capital improvement program based on stakeholder input and reflects all capital projects for a five-year horizon.

Use of General Fund's Fund Balance – The use of the General Fund Reserve Balance will be limited to the amount that is in excess of the 60-day reserve requirement and will be appropriated based on the approval of City Council each budget year.

Revenue

Revenue Diversification – A diversified and stable revenue system will be maintained to shelter the City from short run fluctuations in any one revenue source.

Fees and Charges – The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. There will be periodic review of fees and charges to ensure that fees provide adequate coverage of costs of service.

Use of One-time Revenues – One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.

Use of Unpredictable Revenue – The City will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans. Use of unpredictable revenue will

depend upon management's determination whether the revenue is considered a one-time revenue or will recur annually.

Investments – The investment policy is annually updated and approved by Council in compliance with the Texas Public Funds Investment Act. All investments are made in conformity with the Council approved policy.

Expenditures

Debt Capacity, Issuance and Management – Long-term debt will not be used for operating purposes. Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project. When appropriate, self-supporting revenues will pay debt service in lieu of property taxes. The current fiscal year Debt Service requirement shall not exceed debt service property tax revenue, self-supporting revenue and balances carried forward from the prior year. The debt per capita should be within norms based on a survey of comparable cities. Unspent capital project proceeds are transferred to debt service at the completion of the capital project. The City Charter provides that the City Council may not exceed the voter – authorized limit on any bond project. Other debt management policies are detailed in the City's Adopted Debt Management Policy.

Reserve Accounts – The General Fund is required to maintain a reserve of 60 days of budgeted expenditures. The Public Utility Fund is required to maintain a reserve of 120 days of budgeted expenses. These reserves are needed to protect against the possibility of temporary revenue shortfalls or unpredicted one-time expenditures.

In fiscal year 2014 a Stabilization Fund was established and appropriated annually to provide for unanticipated expenditures of a nonrecurring nature; and/or to meet unexpected increases in costs. See Stabilization Fund Policy for the usage of these funds.

Operating/Capital Expenditure Accountability - An independent audit will be performed annually by a public accounting firm who will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement. Full disclosure will be provided in the financial statements and in bond official statement presentations. The Financial Services department will prepare for the City Manager and the City Council each month a report of the financial condition of the City by budget item, budget estimate compared to actual for the preceding month and fiscal year to date. Additionally, Finance will prepare quarterly capital project financial status reports for senior management review. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with thorough analysis.

STABILIZATION FUND - FUND 108

Introduction

The City of DeSoto is committed to maintaining the service levels that the citizens and council consider to be minimum and necessary to “Keep Desoto Beautiful” and to attract economic development that will not be affected by economic recessions, natural disasters and slowdowns. As a result of strict budget monitoring, one-time revenues and restructuring departmental resources, we have been able to achieve general fund reserves that have exceeded the 60-day reserve requirement policy. In addition, establishing a General Stabilization Fund would accomplish the following objectives for the City:

- To insulate the General Fund programs and current service levels from large and unanticipated one-time expenditure requirements;
- To insulate the General Fund from any revenue reductions due to a change in state or federal legislation, resulting from adverse litigation or similar unforeseen actions;
- To temporarily insulate General Fund programs and current service levels from slower revenue growth that typically occurs during an economic recession;
- To fund emergency, one-time unanticipated expenditures or to offset unanticipated revenue fluctuations occurring within a fiscal year;
- To reserve funds for one-time expenditures to restore prior service levels;
- Decreases the need for any short-term borrowing, which would be a positive indication of the City’s financial health and economic stability.

Policies - This reserve is not intended to be used because General Fund expenditure growth exceeds normal revenue growth. The Stabilization Fund will be budgeted every two (2) years and appropriated annually to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budgeted. In addition, funding levels of the Stabilization Fund will be reviewed during periods of economic stagnation to avoid reductions in operating service levels.

The City of DeSoto’s current policy requires that we maintain a 60-day reserve or 16% of budgeted expenditures within the General Fund each year. In addition to this reserve, the City created the Stabilization Fund with a target to achieve a minimum balance of 10% of General Fund’s budgeted revenues. For example, for fiscal year 2016 the targeted balance would be \$3,466,906 (10% of \$34,669,062). Once we have obtained the targeted balance, we will review the funding level of the fund to determine the optimum balance for future years.

Use Of Funds

Emergencies - Funds for emergency will only be accessed when the result of emergency expenditures or an unexpected revenue reduction would likely result in a negative ending fund balance for the General Fund. The City Manager, after discussion with the Council, may access funds from the reserve after the General Fund's contingency or reserve amount is exhausted.

The emergency funds expended must begin to be restored in the fiscal year following their use. Restoration will be consistent with the practice of budgeting transfers to the Stabilization Fund totaling a minimum of \$100,000 a year.

Unanticipated Expenditures - The Stabilization Fund is not at a level yet that allows the Council to use them to counteract one-time fluctuations in revenues and expenditures or meet large unexpected one-time expenditures. As the fund reaches the targeted funding level, the Stabilization Fund Policy will be revised to address how this will be accessed.



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FINANCIAL



ANALYSIS



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City of DeSoto Fund Structure Overview

Governmental Funds

Proprietary Funds

General Funds

General Funds-101
Peg Fund-102
Stabilization Fund-108
SW Regional Comm.
Center Fund-111
SW Regional Comm.
Center Stabilization
Fund-134
City Jail Operations-112

Special Revenue Funds

Park Development Corp. Fund-118
Police Dept. State Seized Fund-209
Police Dept. Fed Seized Fund-210
EMS Special Revenue Fund-213
Hotel Occupancy Tax Fund-221
Youth Sports-Baseball-223
Juvenile Case Manager-224
Municipal Court Technology-225
Municipal Court Security Fund-226
Recreation Revolving Fund-227
Fire Training Fund-228
Police Grant Fund-229
Energy Management Fund-230
Senior Center-231
Youth Sports-Soccer-233
Historical Foundation-237
Youth Sports-Football-238
Youth Sports-Basketball-239
Health Facilities Devel. Corp-240
Housing Finance Corp.-241
Industrial Devel. Authority-242
Youth Sports-Girls Softball-247
CDBG Grant Fund -263
Fire Grant Fund-264
Library Revenue Fund-624

Debt Service Funds

Bond Debt Service Fund-305
Debt Service Parks
Development-347

Capital Project Funds

Fire PPE Replacement-401
Fire Equip. Replacement Fund-402
Furniture Replacement Fund-403
Command Vehicle Fire-406
Park Maintenance-407
Pool Maintenance Fund-408
Police Equipment Replacement
Fund-409
Facility Maintenance-410
Electron. Equip. Replacement
Fund-412
SWRCC Equipment Replacement-
413
Park Land Dedication-417
Capital Improvement-Other Public
Works-419
Equipment Replacement Fund-420
General Fund Capital Improv.-486
Street Improvements-GO Bonds-
489
Street Improvements-CO Bonds-
490
Heliport Project-702
Fire Station Improvements-705
Park Improvements-710

Enterprise Funds

Public Utility Fund-502
Water Meter Replacement Fund-
503
Water/Sewer Equip. Replacement
Fund-504
CIP-Water & Sewer Fund-508
Storm Grainage Utility Fund-522
Drainage Improvement Fund-528
Sanitation Enterprise Fund-552
Sanitation Equipment.
Replacement Fund-553



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CITY OF DESOTO, TEXAS

FUND STRUCTURE

All funds of the City of DeSoto are subject to appropriation and are classified into six “fund types” used by local governments.

Four of the six fund types are **governmental funds**. These are used by the City of DeSoto to account for governmental type activities. These are the general fund, the special revenue funds, the debt service funds and the capital project funds. Governmental funds use the “flow of current financial resources” measurement focus and the “modified accrual” basis of accounting.

1. **General Fund:**
This is the chief operating fund of the City. Accounts for all financial resources not required to be accounted for in another fund type.
2. **Special Revenue Funds:**
Revenue sources are designated for a specific purpose.
3. **Debt Service Funds:**
These funds are designated to meet current and future debt service requirements on general government debt.
4. **Capital Project Funds:**
These funds provide funding for capital acquisition and construction projects.

Two of the fund types are **proprietary funds**. These are used by the City of DeSoto to account for “business type” activities. Business type activities receive a significant portion of their funding through user charges. Proprietary funds use the “flow of economic resources” measurement focus and the “full accrual” basis of accounting.

5. **Enterprise Funds:**
These funds account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.
6. **Internal Service Fund:**
Allocation and recovery of costs of services provided to other governments. The City of DeSoto currently has no funds of this type.

The City includes all of its governmental and enterprise funds in the annual audited financial statements.



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<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
101 - GENERAL FUND								
General Administration Department								
101-001-010	<u>City Secretary Division</u>							
FT	City Secretary	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	0	
101-001-011	<u>Records Management Division</u>							
FT	Asst City Secretary	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	0	
101-001-012	<u>City Manager Division</u>							
FT	City Manager	1	1	1				
	Assistant City Manager	0	1	1				
	Assistant to the City Manager	1	0	0				
	Program Manager/Community Relations	1	1	1				
	<i>Total Full-Time Employees</i>	3	3	3	3	3	0	
101-001-013	<u>Community Initiatives Division</u>							
FT	Assistant City Manager	0	1	1				
	Assistant to the City Manager	1	0	0				
	Executive Assistant to CM	0	1	1				
	Senior Customer Service Representative	1	0	0				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	0	
101-001-014	<u>Environmental Health Division</u>							
FT	Environmental Health Specialist	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	0	
101-001-015	<u>Action Center Division</u>							
FT	Senior Customer Service Representative	2	2	2				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	0	
101-001	TOTAL GENERAL ADMINISTRATION	10	10	10	10	10	0	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Financial Services Department								
101-002-010	<u>Administration and Accounting Division</u>							
FT	Managing Director	1	1	1				
	Assistant Director	1	1	1				
	Accounting Manager	1	1	1				
	Accountant	1	1	1				
	Senior Customer Service Representative	2	2	2				
	Customer Service Representative	1	1	1				
	Analyst-Finance Budget	1	1	1				
	<i>Total Full-Time Employees</i>	8	8	8	8	8	0	
PT	Customer Service Representative	1	0	0				
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	
101-002-012	<u>Municipal Court Division</u>							
FT	Program Manager	0	0	0				
	Managing Director/Judge	1	0	0				
	Customer Service Representative	3	0	0				
	City Marshal	1	0	0				
	<i>Total Full-Time Employees</i>	5	0	0	0	0	0	
PT	Customer Service Representative	1	0	0				
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	
101-002-015	<u>Purchasing Division</u>							
FT	Program Manager Purchasing	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	0	
101-002	TOTAL FINANCIAL SERVICES	16	9	9	9	9	0	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Development Services Department								
101-003-010	<u>Administration and Engineering Division</u>							
FT	Managing Director	1	1	1				
	Systems Administrator	1	1	1				
	Operations Manager	1	1	1				
	Staff Assistant	1	1	1				
	<i>Total Full-Time Employees</i>	4	4	4	4	4	0	
101-003-011	<u>Building Inspection Division</u>							
FT	Program Administrator	1	1	1				
	Senior Building Inspector	1	1	1				
	Permit Technician	1	1	1				
	Plans Examiner	0	0	1				
	Building Inspector	0	0	1				
	<i>Total Full-Time Employees</i>	3	3	5	5	5	0	
101-003-014	<u>Planning and Zoning Division</u>							
FT	Systems Administrator	1	1	1				
	Program Technician	1	1	1				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	0	
101-003-020	<u>Street Maintenance Division</u>							
FT	Program Administrator	1	1	1				
	Operations Coordinator	2	2	2				
	Traffic Technician	1	1	2				
	Senior Service Provider	2	2	1				
	Service Provider	2	2	2				
	<i>Total Full-Time Employees</i>	8	8	8	8	8	0	
101-003-022	<u>Equipment Services Division</u>							
FT	Field Supervisor	1	1	1				
	Mechanic	2	2	2				
	<i>Total Full-Time Employees</i>	3	3	3	3	3	0	

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
101-003-034	Building Services Division							
FT	Facilities Manager	0	1	1				
	Senior Service Provider	0	1	1				
	Service Provider	0	4	4				
	<i>Total Full-Time Employees</i>	0	6	6	6	6	0	
PT	Service Provider	0	1	1				
	<i>Total Part-Time Employees</i>	0	1	1	0.5	0	1	
101-003	TOTAL DEVELOPMENT SERVICES	20	27	29	28.5	28	1	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Parks and Recreation Department								
101-005-020	<u>Parks and Landscape Maintenance Division</u>							
FT	Program Administrator	1	1	1				
	Operations Coordinator	2	2	2				
	Senior Service Provider	3	3	3				
	Service Providers	4	4	4				
	<i>Total Full-Time Employees</i>	10	10	10	10	10	0	
S	Service Provider	3	3	3				
	<i>Total Seasonal Employees</i>	3	3	3	1.5	0	0	3
101-005-022	<u>Senior Center Division</u>							
FT	Program Administrator	1	0	0				
	Program Manager	0	1	1				
	Program Supervisor	1	1	1				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	0	
PT	Van Driver	3	3	3				
	Food Service Operator	4	4	4				
	<i>Total Part-Time Employees</i>	7	7	7	3.5	0	7	
101-005-024	<u>Building Services Division</u>							
FT	Field Spvr Reclass to Facilities Mgr 05.13.2014	1	0	0				
	Senior Service Provider	1	0	0				
	Service Provider	4	0	0				
	<i>Total Full-Time Employees</i>	6	0	0	0	0	0	
PT	Service Provider	1	0	0				
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	
101-005-032	<u>Recreation and Civic Center Division</u>							
FT	Managing Director	1	1	1				
	Program Administrator	1	1	1				
	Program Supervisor	1	1	1				

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
	Recreation Supervisor	1	1	1				
	Senior Secretary	1	1	1				
	Recreation Coordinator	1	1	1				
	Recreation Specialist	0.5	0.5	0.5				
	<i>Total Full-Time Employees</i>	6.5	6.5	6.5	6.5	6.5	0	
PT	Senior Recreation Attendant	2	2	3				
	Recreation Attendant	9	20	19				
	<i>Total Part-Time Employees</i>	11	22	22	11.5	0	23	

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
101-005-040	Seasonal Programming Division							
S	Recreation Attendant	6	6	6				
	<i>Total Seasonal Employees</i>	6	6	6	3	0	0	6
101-005-045	Aquatics Division							
S	Cashier	5	5	5				
	Pool Manager	1	1	1				
	Assistant Pool Manager	2	2	2				
	Lifeguard	23	23	23				
	<i>Total Seasonal Employees</i>	31	31	31	15.5	0	0	31
101-005	TOTAL PARKS AND RECREATION	83.5	87.5	87.5	53.5	18.5	30	40

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Police Department								
101-006-010	Administration and Operations Division							
FT	Managing Director	1	1	1				
	Assistant Police Chief	1	1	1				
	Captain	2	2	2				
	Lieutenant	5	5	5				
	Sergeant	7	7	8				
	Corporal	5	5	5				
	Police Officer	46	46	45				
	Public Service Officer	6	6	6				
	Program Coordinator	2	1	0				
	Staff Assistant	0	1	2				
	Records Coordinator	1	1	1				
	Records Technician	2	2	2				
	Senior Secretary	2	2	2				
	Senior Customer Service Representative	0	0	1				
	<i>Total Full-Time Employees</i>	80	80	81	81	81	0	
PT	Secretary	0	1	1				
	Reserve Officer (Paid)	10	10	10				
	<i>Total Part-Time Employees</i>	10	11	11	5.5	0	11	

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
101-006-013	Animal Control Division							
FT	Senior Animal Control Officer	2	0	0				
	Animal Control Officer	0	2	2				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	0	
PT	Animal Control Officer	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	0.5	0	1	
101-006-017	Code Enforcement Division							
FT	Operations Manager	1	1	1				
	Code Enforcement Officer	2	2	1				
	Senior Secretary	1	1	1				
	<i>Total Full-Time Employees</i>	4	4	3	3	3	0	
PT	Code Enforcement Officer	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	0.5	0	1	
101-006-018	School Resource Officer Division							
FT	Sergeant	1	1	0				
	Police Officer	3	3	4				
	<i>Total Full-Time Employees</i>	4	4	4	4	4	0	
101-006	TOTAL POLICE DEPARTMENT	102	103	103	96.5	90	13	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Fire Department								
101-007-010	Administration and Operations Division							
FT	Managing Director	1	1	1				
	Assistant Fire Chief	1	1	1				
	Battalion Chief	3	3	3				
	Fire Captain	9	9	10				
	Fire Engineer/Paramedic	9	9	9				
	Firefighter/Paramedic	45	45	44				
	Staff Assistant	1	1	1				
	EMS Billing Coordinator	0	1	0				
	<i>Total Full-Time Employees</i>	69	70	69	67	67	0	
101-007	TOTAL FIRE DEPARTMENT	69	70	69	67	67	0	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Municipal Court Department								
101-008-038	Administration and Operations							
FT	Managing Director/Judge	0	1	1				
	Deputy Court Clerk	0	2	2				
	Court Clerk	0	1	1				
	City Marshal	0	1	2				
	<i>Total Full-Time Employees</i>	0	5	6	6	6	0	
PT	Customer Service Representative	0	3	2				
	<i>Total Part-Time Employees</i>	0	3	2	1	0	2	
101-008	TOTAL MUNICIPAL COURT	0	8	8	7	6	2	
Library Department								
101-010-030	Administrative Division							
FT	Managing Director	1	1	1				
	Librarian	3	3	3				
	Library Assistant	1	1	2				
	Staff Assistant	1	1	1				
	Circulation Supervisor	0	0	1				
	Secretary	0	1	0				
	<i>Total Full-Time Employees</i>	6	7	8	8	8	0	
PT	Secretary	1	0	0				
	Librarian	2	2	2				
	Library Clerk	9	9	9				
	Library Assistant	1	1	0				
	Technical Services Instructor	2	2	1				
	<i>Total Part-Time Employees</i>	15	14	12	6	0	12	
S	Library Clerk	2	2	2				
	<i>Total Seasonal Employees</i>	2	2	2	1	0	0	2
101-010	TOTAL LIBRARY DEPARTMENT	23	23	22	15	8	12	2

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
Information Technology Department								
101-011-014	<u>Administrative Division</u>							
FT	Systems Administrator	1	1	1				
	Assistant Manager	0	1	1				
	Systems Analyst	2	0	0				
	IT Analyst-Public Safety	0	1	1				
	<i>Total Full-Time Employees</i>	3	3	3	3	3	0	
PT	Part Time-IT	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	0.5	0	1	
101-011	TOTAL INFORMATION TECHNOLOGY DEPARTMENT	4	4	4	3.5	3	1	
Human Resources Department								
101-012-020	<u>Administrative Division</u>							
FT	Managing Director	1	1	1				
	Assistant Director	1	1	1				
	Staff Assistant	1	1	1				
	Senior Customer Service Representative	0	1	1				
	<i>Total Full-Time Employees</i>	3	4	4	4	4	0	
	Part Time Clerk	0	1	1				
	<i>Total Part-Time Employees</i>	0	1	1	0.5	0	1	
101-012	TOTAL HUMAN RESOURCES DEPARTMENT	3	5	5	4.5	4	1	
101	TOTAL GENERAL FUND	330.5	346.5	346.5	294.5	243.5	60	42

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
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111 - SOUTHWEST REGIONAL COMMUNICATIONS FUND								
SWRCC Department								
111-009-021	Administrative and Operations Division							
FT	Managing Director	1	1	1				
	Operations Manager	1	1	1				
	Information Technical Manager	1	1	0				
	Program Manager	0	0	1				
	Senior Secretary	1	1	1				
	Dispatcher	21	21	21				
	Dispatch Supervisor	5	5	5				
	<i>Total Full-Time Employees</i>	30	30	30	30	30	0	
PT	Dispatcher	2	0	0				
111-009-023	IT Assistant-PT	0	0	1				
	<i>Total Part-Time Employees</i>	2	0	1	0.5	0	1	
111-009	TOTAL 111-SWRCC	32	30	31	30.5	30	1	0

112 - CITY JAIL OPERATIONS FUND								
Police Department								
112-006-010	Jail Operations Division							
FT	Jail Commander	1	1	1				
	Customer Service Representative	1	1	1				
	Jailer	10	12	12				
	Jail Supervisor	2	2	2				
	<i>Total Full-Time Employees</i>	14	16	16	16	16	0	
PT	Customer Service Representative	0	0	0				
	Jailer	5	5	5				
	<i>Total Part-Time Employees</i>	5	5	5	2.5	0	5	
112-006	TOTAL REGIONAL JAIL	19	21	21	18.5	16	5	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
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125 - ECONOMIC DEVELOPMENT REVOLVING FUND

Economic Development Department								
125-025-000	Economic Development Corporation							
FT	Executive Director of DEDC	1	1	1				
	Senior Cust Service Rep	1	1	1				
	DEDC Analyst	1	1	1				
	<i>Total Full-Time Employees</i>	3	3	3	3	3	0	
125-000	TOTAL 125 EDC REVOLVING	3	3	3	3	3	0	0

224 - JUVENILE CASE MANAGER FUND

Municipal Court Department								
224-008-038	Municipal Court Division							
FT	Deputy Court Clerk	0	0	1				0
	<i>Total Full-Time Employees</i>	0	0	1	1	1	1	0
PT	Court Clerk	1	1	0				
	<i>Total Part-Time Employees</i>	1	1	0	0	0	0	0
224-002	TOTAL JUVENILE CASE MANAGEMENT	1	1	1	1	1	1	0

227 - RECREATION REVOLVING FUND

Parks and Recreation Department								
227-005-032	Recreation and Civic Center Division							
FT	Recreation Specialist	0.5	0.5	0.5				
	Program Technician	1	1	0				
	Staff Assistant	0	0	1				
	<i>Total Full-Time Employees</i>	1.5	1.5	1.5	1.5	1.5	0	
PT	Program Technician	0	0	0				
	<i>Total Part-Time Employees</i>	0	0	0	0	0	0	
227-005	TOTAL 227 RECREATION REVOLVING	1.5	1.5	1.5	1.5	1.5	0	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
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228 - FIRE TRAINING FUND								
Fire Department								
228-007-010	Fire Training Academy							
FT	Secretary	0	1	1				
	<i>Total Full-Time Employees</i>	0	1	1	1	1	0	
PT	Secretary	1	0	0				
	Fire Academy Instructors	0	0	0				
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	
228-007	TOTAL 228 FIRE TRAINING	1	1	1	1	1	0	0

229 -POLICE GRANT FUND								
Police Department Department								
229-006-013	Police Grant							
FT	Victim Assistance Coordinator	0	0	1				
	<i>Total Full-Time Employees</i>	0	0	1	1	1	0	0
229-006	TOTAL 229-POLICE GRANT	0	0	1	1	1	0	0

238 -YOUTH SPORTS FOOTBALL FUND								
Parks and Recreation Department								
238-001-000	Youth Sports - Football Division							
S	Football Coordinator	1	1	1				
	<i>Total Seasonal Employees</i>	1	1	1	0.5	0	0	1
238-001	TOTAL 238-YOUTH FOOTBALL	1	1	1	0.5	0	0	1

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
263 - CDBG GRANT FUND								
General Administration Department								
263-006-017	Grant Fund							
FT	Code Enforcement Officer	0	0	1	1	1	0	0
	<i>Total Full-Time Employees</i>	0	0	1				
263-099-001								
PT	CDBG Coordinator	0	0	1				
	<i>Total Part Time Employee</i>	0	0	1	0.5	0	1	0
263-006	TOTAL 263-Grant Fund	0	0	2	1.5	1	1	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
502 - PUBLIC UTILITY FUND								
Public Utility Department								
502-025-025	<u>Administrative Division</u>							
FT	Managing Director	1	1	1				
	Senior Secretary	1	1	1				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	0	
502-025-026	<u>Utility Billing Division</u>							
FT	Program Manager	1	1	1				
	Field Supervisor	1	1	1				
	Senior Customer Service Representative	1	1	1				
	Technician	1	1	1				
	Utility Service Representative	1	1	1				
	Senior Service Provider	1	1	1				
	Service Provider	2	2	2				
	Customer Service Representative	3	4	4				
	<i>Total Full-Time Employees</i>	11	12	12	12	12	0	
PT	Customer Service Rep	1	1	1				
	Service Provider	1	0	0				
	<i>Total Part-Time Employees</i>	2	1	1	0.5	0	1	
502-025-027	<u>Field Operations Division</u>							
FT	Program Administrator	1	1	1				
	Operations Coordinator	3	3	3				
	Inspector	1	1	1				
	Senior Service Provider	3	3	3				
	Service Provider	8	8	8				
	<i>Total Full-Time Employees</i>	16	16	16	16	16	0	
502-025	TOTAL 502- PUBLIC UTILITY	31	31	31	30.5	30	1	0

<u>FUND/DEPT/PGRM</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2016 Total FTE</u>	<u>2016 Total FT</u>	<u>2016 Total PT</u>	<u>2016 Total Seasonal</u>
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522 - DRAINAGE FUND								
Development Services Department								
522-003-010	Engineering Services Division							
FT	Program Manager	<u>1</u>	<u>1</u>	<u>1</u>				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	0	
522-003-020 Maintenance Division								
FT	Operations Coordinator	1	1	1				
	Senior Service Provider	1	1	1				
	Service Provider	2	2	2				
	<i>Total Full-Time Employees</i>	4	4	4	4	4	0	
522-003	TOTAL 522-DRAINAGE UTILITY	5	5	5	5	5	0	0

552 - SANITATION FUND								
Development Services Department								
552-003-020	Street Maintenance Division							
FT	Senior Service Provider	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	0	
Parks and Recreation Department								
552-005-020	Park Maintenance Division							
FT	Operations Coordinator	1	1	1				
	Service Provider	3	3	3				
	<i>Total Full-Time Employees</i>	4	4	4	4	4	0	
552	TOTAL 552-SANITATION	5	5	5	5	5	0	0

ALL FUNDS GRAND TOTAL		427	443	450	389.5	334	69	43
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CITY OF DESOTO, TEXAS

CHANGES IN BUDGETED POSITIONS FROM FY2015 TO FY2016

GENERAL FUND

Fund 101

General Administration Department

- The General Administration Department is comprised of the City Secretary Division, Records Management Division, City Manager Division, Community Initiatives Division, Environmental Health Division, and Action Center Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the General Administration Department: none.*

Financial Services Department

- The Financial Services Department is comprised of the Administration and Accounting Division and Purchasing Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Financial Services Department: none.*

Development Services Department

- The Development Services Department is comprised of the Administration and Engineering Division, Building Inspection Division, Planning and Zoning Division, Street Maintenance Division, Equipment Services Division, and Facilities Maintenance Services Division.
- In FY2016, one full-time Plans Examiner (1.0 FTE) is added to handle plan reviews due to an increase in development.
- In FY2016, one full-time Building Inspector (1.0 FTE) is added to assist with inspections due to additional building development.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Development Services Department: two. One Building Inspector (1.0 FTE) and one Plans Examiner (1.0 FTE) are added to the Building Inspection Division.*

Parks and Recreation Department

- The Parks and Recreation Department is comprised of the Parks and Landscape Maintenance Division, Senior Center Division, Recreation and Civic Center Division, Seasonal Programming Division, and Aquatics Division.
- In FY2016, two part-time Senior Recreation Attendant positions (1.0 FTE) are added to the Recreation and Civic Center Division to address increased workloads, cash-handling procedures, enhance customer service, and address security issues in the Recreation Center and Civic Center.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Parks and Recreation Department: one. Two part-time Senior Recreation Attendants (1.0 FTE) are added to the Recreation and Civic Center Division.*

Police Department

- The Police Department is comprised of the Administration and Operations Division, Animal Control Division, Code Enforcement Division, and School Resource Officer Division.
- In mid-year FY2015, one Program Coordinator, in the Administration and Operations Division, is reclassified as Staff Assistant. This reclassification does not result in a change in budgeted positions, nor does it represent any change in total FTEs for this department.
- In mid-year FY2015, one Student Resource Officer (SRO) Sergeant is moved from the School Resource Officer Division to the Administration and Operations Division. This staffing change does not result in a change in budgeted positions, nor does it represent any change in total FTEs for the Police Department.
- In FY2016, one Senior Customer Service Representative (1.0 FTE) is added, in Administration and Operation Division, to handle alarm monitoring calls, billing and notifications.
- In FY2016, the full-time (1.0 FTE) CDBG Code Enforcement Officer is reorganized and moved from the Police Department into the Community Development Block Grant Fund to better track expenditures for reporting purposes. This reorganization results in the addition of one position (1.0 FTE) to the Community Development Block Grant Fund.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Police Department: one. One full-time Senior Customer Service Representative (1.0 FTE) is added to the Administration and Operations Division. One position (1.0 FTE) is reduced from the Police Department - Code Enforcement Division due to reorganization. A corresponding addition to staffing level is reflected in the Community Development Block Grant Fund.*

Fire Department

- The Fire Department is comprised of the Administration and Operations Division and the Fire Prevention Division.
- In mid-year FY2015, one Captain (1.0 FTE) is added to the Administrative and Operations Division. This reorganization resulted in a reduction of one full-time Firefighter position (1.0 FTE). This staffing change does not result in a change in budgeted positions, nor does it represent any change in total FTEs for the Fire Department.
- In FY2016, one full-time EMS Billing Coordinator position (1.0 FTE) is omitted.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Fire Department: one. One full-time EMS Billing Coordinator position (1.0 FTE) is reduced from the Fire Department.*

Municipal Court Department

- The Municipal Court Department is comprised of the Administration and Operations Division.
- In FY2016, one full-time City Marshal (1.0 FTE) is added to the Municipal Court. This position is responsible for security in the court room, money transport to the bank and additional security for Town Center.
- In FY2016, one part-time Customer Service Representative (0.5 FTE) is omitted. This position is no longer required for Municipal Court.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Municipal Court Department: one. One City Marshal (1.0 FTE) is added to the Administration and Operations Division. One part-time Customer Service Representative (0.5 FTE) is reduced from the Municipal Court Department.*

Library Department

- The Library Department is comprised of the Administrative Division.
- In FY2016, a part-time Technical Services Instructor (0.5 FTE) is reclassified as a full-time Library Assistant (1.0 FTE). This full-time position is responsible for providing assistance to the Managing Director and other Library staff, as well as increasing the level of customer service offered in this Department. As a result of this reclassification, a part-time Technical Services Instructor (0.5 FTE) is omitted.
- In mid-year FY2015, a Staff Assistant (1.0 FTE) is reclassified as a Circulation Supervisor (1.0 FTE). This staffing change does not result in a change in budgeted positions, nor does it represent any change in total FTEs for the Library Department.
- In mid-year FY2015, a full-time Secretary (1.0 FTE) is reclassified as a full-time Staff Assistant (1.0 FTE). This staffing change does not result in a change in

Library Department - continued

budgeted positions, nor does it represent any change in total FTEs for the Library Department.

- In mid-year FY2015, a part-time Library Assistant (0.5 FTE) was reclassified as a full-time Library Assistant (1.0 FTE). As a result of this reclassification, a part-time Library Assistant (0.5 FTE) is omitted.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Library Department: one. One part-time Technical Services Instructor (0.5 FTE) is reduced from the Library Department. One part-time Library Assistant (0.5 FTE) is reduced from the Library Department.*

Information Technology Department

- The Information Technology Department is comprised of the Administration Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Information Technology Department: none.*

Human Resources Department

- The Human Resources Department is comprised of the Administration Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for Human Resources: none.*

SW REGIONAL COMMUNICATIONS CENTER FUND

Fund 111

Southwest Regional Communications Center

- The Southwest Regional Communications Center (SWRCC) is a regional cooperative between the Cities of Cedar Hill, Duncanville, and DeSoto. Employees of the SWRCC are City of DeSoto employees.
- The SWRCC is comprised of the Administrative and Operations Division.
- In mid-year FY2015, a part-time Information Technology Assistant (0.5 FTE) is added to assist with infrastructure and technical support.
- In FY2016, one Information Technology Manager is reclassified as Program Manager. This reclassification does not result in a change in budgeted positions.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Southwest Regional Communications Center: one. One part-time IT Assistant is (0.5 FTE) is added to the Administration and Operations Division of SWRCC.*

CITY JAIL OPERATIONS FUND

Fund 112

Police Department - City Jail Operations Department

- The City (Regional) Jail is a cooperative between the Cities of Cedar Hill, Lancaster, and DeSoto. Employees of the City Jail are City of DeSoto employees.
- The City Jail Operations Department is comprised of the Jail Operations Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the City Jail Operations Department: none.*

JUVENILE CASE MANAGER FUND

Fund 224

Municipal Court Department – Juvenile Case Manager

- In FY2016, a part-time Court Clerk position is reclassified as a full-time Deputy Court Clerk (1.0 FTE). This full-time position is responsible for juvenile cases and docket scheduling.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Municipal Court Department – Juvenile Case Manager Division: none. The total number of budgeted positions for this Department remains at one, however, one part-time Juvenile Case Manager is reclassified as full-time, which results in a 0.5 change in total FTEs.*

RECREATION REVOLVING FUND

Fund 227

Parks and Recreation Department

- In mid-year FY2015, a Program Technician position is reclassified as a Staff Assistant. This reclassification does not result in a change in budgeted positions.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Recreation Revolving Fund: none.*

FIRE TRAINING FUND

Fund 228

Fire Department – Fire Training Academy

- *Overall change in budgeted positions between FY2015 and FY2016 for the Fire Department – Fire Training Academy: none.*

POLICE GRANT FUND

Fund 229

Police Department – Police Grant

- In FY2016, one full-time Victim Assistance Coordinator (1.0 FTE) is added to assist crime victims and inform them of available services.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Police Department – Police Grant: one. One full-time Victim Assistance Coordinator (1.0 FTE) is added to the Police Department.*

YOUTH SPORTS ASSOCIATION-FOOTBALL FUND

Fund 238

Parks and Recreation Department - Youth Sports – Football Division

- *Overall change in budgeted positions between FY2015 and FY2016 for the Youth Sports – Football Division: none.*

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund 263

Administration Department

- In FY2016, one part-time Community Development Block Grant (CDBG) Coordinator (0.5 FTE) is added to the Administration Department to maintain records, generate annual reports and general oversight of CDBG projects.
- In FY2016, one full-time (1.0 FTE) CDBG Code Enforcement Officer is reorganized and moved into the Administration Department to better track expenditures for reporting purposes. This reorganization results in the addition of one position (1.0 FTE) to the Community Development Block Grant Fund.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Community Development Block Grant Fund: two. One part-time CDBG Coordinator (0.5 FTE) is added to the Administration Department. One CDBG Code Enforcement Officer is added to the Administration Department due to reorganization in staffing level of the Code Enforcement Division. A corresponding reduction in staffing level is reflected in the Police Department.*

PUBLIC UTILITY FUND
Fund 502

Public Utilities Department

- The Public Utilities Department is comprised of the Administration Division, Utility Billing Division, and Field Operations Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Public Utilities Department: none.*

STORM DRAINAGE UTILITY FUND
Fund 522

Drainage Fund / Department

- The Engineering Services Division and the Maintenance Division are funded through the Drainage Fund.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Drainage Fund / Department: none.*

SANITATION ENTERPRISE FUND
Fund 552

Sanitation Fund / Department

- The Development Services Street Maintenance Division and the Park Maintenance Division are funded through the Sanitation Fund.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Sanitation Fund / Department: none.*

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY
FY 2015-16

Fund No	Description	ESTIMATED			TRANSFERS	TRANSFERS	ESTIMATED
		BEGINNING BALANCE 10/1/2015	REVENUES	EXPENDITURES	IN	OUT	ENDING BALANCE 9/30/2016
GENERAL FUNDS							
101	GENERAL FUND	\$ 9,374,388	\$34,517,362	\$29,685,622	\$36,300	\$5,094,889	\$ 9,147,539
102	PEG FUND	\$ 282,757	\$115,400	\$300,000	\$0	\$0	\$ 98,157
108	STABILIZATION FUND-DESOTO	\$ 1,327,108	\$0	\$0	\$250,000	\$0	\$ 1,577,108
	Subtotal General Funds	\$ 10,984,253	\$34,632,762	\$29,985,622	\$286,300	\$5,094,889	\$ 10,822,804
COOPERATIVE EFFORTS							
111	SW REGIONAL COMM. CENTER FUND	\$ 494,972	\$2,935,300	\$2,917,998	\$0	\$143,000	\$ 369,274
112	CITY JAIL OPERATIONS	\$ 354,519	\$1,084,930	\$1,097,265	\$0	\$20,500	\$ 321,684
134	SWRCC-STABILIZATION FUND	\$ -	\$100	\$0	\$93,000	\$0	\$ 93,100
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 47,712	\$0	\$44,494	\$50,000	\$0	\$ 53,218
	Subtotal Cooperative Efforts	\$ 897,203	\$4,020,330	\$4,059,757	\$143,000	\$163,500	\$837,276
SALES TAX COOPERATIONS							
118	PARK DEVELOPMENT CORP. FUND	\$ 550,926	\$508,650	\$245,475	\$0	\$461,775	\$ 352,326
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 116,332	\$300	\$214,275	\$211,775	\$0	\$ 114,132
	Subtotal Sales Tax Cooperations	\$667,257	\$508,950	\$459,750	\$211,775	\$461,775	\$466,457
SPECIAL REVENUE FUNDS							
209	POLICE DEPT.-STATE SEIZED FUND	\$ 1,134	\$1,050	\$400	\$0	\$0	\$ 1,784
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 144,524	\$40,200	\$138,000	\$0	\$0	\$ 46,724
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 35,461	\$5,050	\$35,000	\$0	\$0	\$ 5,511
221	HOTEL OCCUPANCY TAX FUND	\$ 1,094,427	\$706,200	\$581,185	\$0	\$140,607	\$ 1,078,835
223	YOUTH SPORTS ASSOC-BASEBALL	\$ 8,303	\$33,248	\$39,551	\$0	\$0	\$ 2,000
224	JUVENILE CASE MANAGER FUND	\$ 72,678	\$30,150	\$61,494	\$0	\$0	\$ 41,334
225	MUNICIPAL COURT TECHNOLOGY	\$ 55,912	\$25,100	\$15,730	\$0	\$0	\$ 65,282
226	MUNICIPAL COURT SECURITY FUND	\$ 178,664	\$20,250	\$30,247	\$0	\$50,200	\$ 118,467
227	RECREATION REVOLVING FUND	\$ 237,559	\$342,900	\$374,649	\$43,000	\$70,000	\$ 178,810
228	FIRE TRAINING FUND	\$ 202,746	\$340,100	\$287,541	\$0	\$33,300	\$ 222,005
229	POLICE GRANT FUND	\$ 36,507	\$70,479	\$56,784	\$0	\$0	\$ 50,202
230	ENERGY MANAGEMENT FUND	\$ 420,648	\$0	\$1,938,000	\$2,103,758	\$0	\$ 586,406
231	SENIOR CENTER	\$ 38,596	\$10,608	\$10,520	\$0	\$0	\$ 38,684
233	YOUTH SPORTS ASSOC-SOCCER	\$ 2,000	\$0	\$0	\$0	\$0	\$ 2,000
237	HISTORICAL FOUNDATION	\$ 4,384	\$0	\$0	\$0	\$0	\$ 4,384
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 1,915	\$35,200	\$33,670	\$0	\$0	\$ 3,445
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 1,190	\$36,100	\$36,000	\$0	\$0	\$ 1,290
240	HEALTH FACILITIES DEVEL CORP	\$ 18,315	\$45	\$100	\$0	\$0	\$ 18,260
241	HOUSING FINANCE CORP	\$ 209,956	\$30	\$20,000	\$0	\$0	\$ 189,986
242	INDUSTRIAL DEVEL. AUTHORITY	\$ 28,854	\$50	\$250	\$0	\$0	\$ 28,654
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ 3,745	\$2,570	\$2,730	\$0	\$0	\$ 3,585
263	CDBG GRANT FUND	\$ -	\$229,784	\$106,867	\$0	\$122,817	\$ 100
264	FIRE GRANT FUND	\$ 1,541	\$0	\$0	\$0	\$0	\$ 1,541
624	LIBRARY REVENUE FUND	\$ 16,184	\$13,110	\$10,310	\$0	\$610	\$ 18,374
	Subtotal Special Revenue Funds	\$ 2,815,244	\$1,942,224	\$3,779,028	\$2,146,758	\$417,534	\$2,707,664
DEBT SERVICE FUNDS							
305	BOND DEBT SERVICE FUND	\$2,860,564	\$7,403,378	\$7,480,296	\$138,907	\$26,300	\$ 2,896,253
CAPITAL PROJECT FUNDS							
401	FIRE PPE REPLACEMENT	\$ 85,038	\$250	\$12,235	\$63,000	\$0	\$ 136,053
402	FIRE EQUIP. REPLACEMENT FUND	\$ 130,792	\$1,500	\$64,401	\$0	\$0	\$ 67,891
403	FURNITURE REPLACEMENT FUND	\$ 3,253	\$0	\$30,000	\$30,000	\$0	\$ 3,253
406	COMMAND VEHICLE FIRE	\$ 47,908	\$1,100	\$18,200	\$0	\$0	\$ 30,808
407	PARK MAINTENANCE	\$ 142,182	\$200	\$29,500	\$26,000	\$0	\$ 138,882
408	POOL MAINTENANCE FUND	\$ 37,052	\$125	\$16,400	\$21,000	\$0	\$ 41,777
409	POLICE EQUIPMENT REPLACE FUND	\$ 16,636	\$250	\$108,545	\$115,652	\$7,107	\$ 16,886
410	FACILITY MAINTENANCE	\$ 75,383	\$250	\$487,793	\$595,076	\$0	\$ 182,916
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 867,222	\$1,000	\$158,800	\$734,933	\$0	\$ 1,444,355
417	PARK LAND DEDICATION	\$ 130,641	\$10,300	\$50,000	\$0	\$0	\$ 90,941
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 425,651	\$1,000	\$634,689	\$634,689	\$0	\$ 426,651
420	EQUIPMENT REPLACEMENT FUND	\$ 507,493	\$1,000	\$806,774	\$1,089,172	\$0	\$ 790,891
486	GENERAL CAPITAL IMPROVEMENTS	\$ 1,891,597	\$0	\$44,870	\$285,000	\$0	\$ 2,131,727
489	STREET IMPROVEMENTS-GO BONDS	\$ 122,998	\$2,500	\$95,000	\$0	\$0	\$ 30,498
490	STREET IMPROVEMENTS-CO BONDS	\$ 3,937,284	\$4,500,500	\$4,550,000	\$122,817	\$0	\$ 4,010,601
702	HELIPORT PROJECT-2011A BONDS	\$ 3	\$0	\$0	\$0	\$0	\$ 3
705	FIRE STATION IMPROVEMENTS	\$ 20	\$3,150,000	\$3,150,000	\$0	\$0	\$ 20
710	PARK IMPROVEMENTS	\$ 20	\$524,750	\$524,750	\$0	\$0	\$ 20
	Subtotal Capital Project Funds	\$ 8,421,174	\$8,194,725	\$10,781,957	\$3,717,339	\$7,107	\$9,544,174
Enterprise Funds							
502	PUBLIC UTILITY FUND	\$ 6,824,991	\$18,795,047	\$16,329,370	\$0	\$2,191,583	\$ 7,099,085
503	WATER METER REPLACEMENT FUND	\$ 534,920	\$1,000	\$667,000	\$367,000	\$0	\$ 235,920
504	WATER/SEWER EQUIP REPLACE FUND	\$ 218,185	\$75	\$178,800	\$178,800	\$0	\$ 218,260
508	CIP-WATER & SEWER FUND	\$ 8,759,343	\$1,910,000	\$4,973,809	\$1,172,809	\$0	\$ 6,868,343
522	STORM DRAINAGE UTILITY FUND	\$ 590,430	\$1,492,150	\$532,531	\$0	\$590,521	\$ 959,528
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$0	\$26,000	\$26,000	\$0	\$ -
528	DRAINAGE IMPROVEMENTS FUND	\$ 1,049,005	\$2,500	\$564,522	\$564,521	\$0	\$ 1,051,504
552	SANITATION ENTERPRISE FUND	\$ 1,992,923	\$4,088,400	\$3,881,670	\$0	\$84,800	\$ 2,114,853
553	SANITATION EQUIP REPLACE FUND	\$ 26,233	\$0	\$34,800	\$84,800	\$0	\$ 76,233
	Subtotal Enterprise Funds	\$ 19,996,030	\$26,289,172	\$27,188,502	\$2,393,930	\$2,866,904	\$ 18,623,726
FUND TOTALS BY CATEGORY		\$ 46,641,725	\$82,991,541	\$83,734,912	\$9,038,009	\$9,038,009	\$ 45,898,354

CITY OF DESOTO, TEXAS
EXPLANATION OF MAJOR CHANGES IN FUND BALANCE
(Major Funds and Those with Fund Balance Changes of 8% or More)
Beginning Fund Balance versus Projected Fund Balance - FY 2016

GENERAL FUND

General Fund
Fund 101

At the beginning of Fiscal Year (FY) 2016, the City of DeSoto has a General Fund (GF) fund balance (FB) of \$9,374,388. The General Fund will end the FY 2016 year with a projected FB of \$9,147,539, which is a decrease of 2.4% throughout the year. This change in FB is attributed to an increase in tax revenue, a slight increase in Municipal Court fee revenue, an increase in salary costs due to an across-the-board 1% salary increase for City employees, an increase in health insurance costs, new positions (full-time Plans Examiner, full-time City Marshal, full-time Building Inspector, full-time Police Senior Customer Service Representative, and two part-time Recreation Attendants) added in order to maintain and enhance services to the public, and an annual transfer into the Stabilization Fund, which is intended to address significant unanticipated expenditures that would otherwise negatively affect the General Fund.

The aforesaid FY ending FB is a reflection of operational expenses as well as one-time appropriations. Cataloged below is a representation of such one-time appropriations, which are allocated from Use of Fund Balance (101-098-001):

- \$ 12,500 Summer Intern Program
- \$167,000 Consultant Services – ERP Software Consultant Fees
- \$ 23,325 Domestic Violence Advisory Committee Grant
- \$ 5,000 Citizens Emergency Response Team Grant
- \$ 50,000 Comprehensive Plan
- \$ 90,000 Capital Outlay – Concrete Wall Along Pleasant Run Road
- \$500,000 Transfer to Fund 412 for ERP Software
- \$250,000 Transfer to Fund 108 – Stabilization Fund

Public, Educational, & Governmental (PEG) Fund
Fund 102

This fund was created in FY 2013 in order to verify and track cable franchise fee revenue and expenditures related to video programming and media communications. There are strict guidelines regarding use of this funding, and it can only be utilized for capital equipment related to cable television broadcasting.

This fund will begin FY 2016 with a fund balance of \$282,757 and will end the year with

a projected balance of \$98,157. This represents a decrease of 65.3% throughout the year. The decrease is attributed to an allocation redesigning the electronic cable television broadcasting system in the City Council Chambers.

**Stabilization Fund
Fund 108**

The Stabilization Fund was created in FY 2014, to address significant unanticipated expenditures that would otherwise negatively affect the General Fund. Expenditures from this fund are approved by the City Council.

This fund will begin the FY 2016 year with a fund balance of \$1,327,108 and is projected to end FY 2016 with a fund balance of \$1,577,108. This represents an increase of 18.8% and is due to a \$250,000 transfer into this fund this fiscal year.

COOPERATIVE EFFORTS

**Southwest Regional Communications Center Fund
Fund 111**

The City of DeSoto partners with other Best Southwest Cities on initiatives that will significantly decrease expenses associated with operational costs. One of these joint ventures is the Southwest Regional Communications Center (SWRCC), which includes participation from the Cities of Cedar Hill and Duncanville. In FY 2016 SWRCC will begin with a FB of \$494,972 and is projected to end with a FB of \$369,274, which translates to a 25.4% decrease in FB throughout the year. This reduction in FB is due to a 1% across-the-board salary increase for SWRCC staff, and increase in healthcare costs, the addition of a part-time Information Technology Assistant position, and a transfer into Fund 134 to create the SWRCC Stabilization Fund. The reduction in FB is also due to a transfer of \$44,494 from Fund 111 into Fund 413, as part of a multi-year financial planning tool for the purchase of electronic equipment for the Communications Center

**City Jail Operations
Fund 112**

The Regional Jail (City Jail) is the second regional partnership and is funded through cooperatives with the Cities of Lancaster and Cedar Hill. In FY 2016 the Regional Jail will begin with a FB of \$354,519 and is projected to end with a FB of \$321,684, which represents a 9.3% decrease in FB. This reduction in FB is due to an increase health insurance costs, an across-the-board 1% salary increase for Regional Jail employees, an increase in Dallas County prisoner transport fees, and an increase in computer software maintenance costs.

**SWRCC – Stabilization Fund
Fund 134**

The SWRCC Stabilization Fund was created in FY 2016, to address significant unanticipated expenditures that would otherwise negatively affect the SWRCC Fund (Fund 111). Expenditures from this fund are approved by the DeSoto City Council, and are subject to the approval of officials from other municipalities participating in the SWRCC regional cooperative – the Cities of Cedar Hill and Duncanville.

Fund 134 will begin FY 2016 with a fund balance of \$0 and is projected to end with a fund balance of \$93,100.

**SWRCC – Equipment Replacement Fund
Fund 413**

This Equipment Replacement Fund was created as a multi-year financial planning tool for the purchase of electronic equipment for the Southwest Regional Communications Center. In FY 2016 the SWRCC Equipment Replacement Fund will begin with a FB of \$47,712 and will end with a projected FB of \$53,218. This represents an 11.5% increase throughout the year, due to a transfer from the Southwest Regional Communications Center Fund 111. This fund will carry a FB in FY 2016 and 2017, as a multi-year financial planning tool for the future purchase of high-cost electronic equipment.

SALES TAX CORPORATIONS

The City of DeSoto has two (2) sales tax corporations: the DeSoto Park Development Corporation (DPDC) and the DeSoto Economic Development Corporation (DEDC). Collectively, the DPDC and DEDC receive a percentage of the two (2) cents sales tax collected by the State of Texas and distributed to the City of DeSoto. The DPDC receives 1/8 cent; the DEDC receives 3/8 cent.

**Park Development Corporation Fund
Fund 118**

This fund will begin FY 2016 with a FB of \$550,926 and is projected to end the year with a FB of \$352,326, which represents a decrease of 36.0% in FB throughout the year. This increase is due to an increase in sales tax revenue and a transfer into Fund 486 GF Capital Improvements. This transfer into Fund 486 is to fund the redesign of the Recreation Center Control Booth, to better serve the public and to ensure safer cash transactions.

**Debt Service – Park Development
Fund 347**

This fund will begin FY 2016 with a FB of \$116,332 and is projected to end the year with a FB of \$114,132, which represents decrease of 1.9% in FB throughout the year.

PUBLIC UTILITY FUNDS

**Public Utility Fund
Fund 502**

This fund will begin FY 2016 with a working capital balance of \$6,824,991 and will end with a projected balance of \$7,099,085, which represents a 4.0% increase in working capital balance throughout the year. This change in working capital balance is due to a projected increase in sanitary sewer fee revenue of \$506,580 over revenue for the preceding year and an increase in water connection revenue. These increases in revenue offset the 1% across-the-board salary increase for Public Utility Department staff, an increase in Bank and Credit Card expenses, an increase in Repair & Maintenance expenses, a significant increase in Computer Software Maintenance expenses, and an increase in Other Contractual Services.

**Water Meter Replacement Fund
Fund 503**

The Water Meter Replacement Fund will begin FY 2016 with a FB of \$534,920 and will end the year with a FB of \$235,920, which represents a 55.9% decrease in FB throughout the year.

**Water/Sewer Equipment Replacement Fund
Fund 504**

This fund will begin FY 2016 with a FB of \$218,185 and will end with a projected balance of \$218,260, which represents a 0.03% increase in FB throughout the year.

**CIP - Water and Sewer Fund
Fund 508**

The CIP - Water and Sewer Fund, a capital projects fund, receives funding from the Public Utility Fund. In FY 2016 the CIP - Water and Sewer Fund will begin with a working capital balance of \$8,759,343 and is projected to end with a balance of \$6,868,343, which represents a 21.6% reduction in working capital balance throughout the year. This reduction in working capital balance is due to a reduction in the amount of funding transferred from Public Utility Fund 502, which helped offset an increase in Bond Principal Payments, an increase in Bond Issue Costs, and an increase in Arbitrage Calculation Expense.

STORM DRAINAGE UTILITY FUNDS

Storm Drainage Utility Fund Fund 522

The Storm Drainage Utility Fund receives funding on a monthly basis from residential and commercial users of the storm water system. This fund will begin FY 2016 with a working capital balance of \$590,430 and will end the year with a balance of \$959,528, which represents a 62.5% increase in working capital balance throughout the year. Though revenue transferred into this fund remains flat (level), some expenses were reduced in order to accommodate other increases in budgeted expenditures. Expenses were reduced in the Transfer from Drainage Capital Fund 428, Training & Professional Development, Professional Services, and some salary-related line items. Budgeted expenditures were increased in health insurance premiums, office supplies, Repair & Maintenance, Other Contractual Services, and a transfer into Drainage Equipment Replacement Fund 524 for the purchase of a vehicle for the City Engineering Division.

Drainage Improvements Fund Fund 528

This fund will begin FY 2016 with a FB of \$1,049,005 and will end the year with a FB of \$1,051,504, which represents a 0.2% increase in FB throughout the year.

SANITATION ENTERPRISE FUNDS

Sanitation Enterprise Fund Fund 552

This fund will begin FY 2016 with a working capital balance of \$1,992,923 and will end with a projected balance of \$2,114,853, which represents a 6.1% increase in working capital balance throughout the year. This increase is attributed to an increase in revenue for charges for Sanitation Fees and Commercial Sanitation, which is offset by an across-the-board salary increase of 1% for Sanitation Fund employees, as well as slight increases in operating costs and contractual services.

Sanitation Equipment Replacement Fund Fund 553

This fund will begin FY 2016 with a balance of \$56,593 and is projected end the year with a FB of 106,593, which represents an 88.4% increase throughout the year. This increase is due to the omission of Other Equipment expenditures in FY 2016.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax Fund Fund 221

In FY 2016 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$1,094,427 and is projected to end with a FB of \$1,078,835, which represents a decrease of 2.43% throughout the year. This reduction in FB is due to an increase in hotel tax revenue, a slight increase in expenditures for maintenance and repairs in the Corner Theatre, a slight increase in the annual allocation for the DeSoto Chamber of Commerce for expenses related to the Convention and Visitors Bureau, and a slight decrease in allocation for Arts Grants.

DEBT SERVICE FUND

Bond Debt Service Fund Fund 305

This fund receives tax revenue and funds debt service. This fund will begin FY 2016 with a FB of \$2,860,564 and will end with a projected FB of \$2,896,253, which represents a 1.2% increase in FB throughout the year.

SPECIAL REVENUE FUNDS

Police Department - State Seized Fund Fund 209

This fund receives revenues from State of Texas seizures related to State of Texas criminal cases investigated by the DeSoto Police Department. Expenditures from this fund are intended to enhance Police Department operations.

This fund will begin FY 2016 with a FB of \$1,134 and will end with a FB of \$1,784, which represents an increase of 57.3% throughout the year. This increase is due to flat (level) revenues anticipated for FY 2016, and a slight decrease in expenditures was budgeted.

Police Department - Federal Seized Fund Fund 210

This fund receives revenues from seizures related to Federal criminal cases investigated by the DeSoto Police Department. Expenditures from this fund are intended to enhance Police Department operations.

This fund will begin FY 2016 with a FB of \$144,524 and will end with a FB of \$46,724,

which represents a decrease of 67.7% throughout the year. Revenue for this fund in FY 2016 is projected to be the same as the previous fiscal year, but increases in expenditures were budgeted for Other Equipment, Miscellaneous Supplies, Repair and Maintenance costs, Interactive Community Policing, and Special Events hosted by the Police Department.

EMS/Fire Special Revenue Fund Fund 213

This fund serves as a multi-year financial planning tool for the purchase of EMS and Fire equipment. Fund 2013 will begin FY 2016 with a FB of \$35,461 and is projected to end the year with a FB of 5,511, which represents a decrease of 84.5% throughout the year. Though revenue in this fund is projected to be flat (level) throughout the year, the FB decrease is due to a \$35,000 expenditure budgeted for the purchase of Capital Equipment and Machinery for the Fire Department.

Youth Sports Association – Baseball Fund Fund 223

This fund is used as a “holding account” for youth baseball registration fees, which are used to fund expenses for the baseball association. This fund carries a FB, because registration seasons overlap the City’s fiscal year.

In FY 2016, Fund 223 will begin with a FB of \$8,303 and will end with a FB of \$2,000, with represents a 76.1% decrease in FB throughout the year. This decrease is due to mid-year allocations made to the Youth Sports Association, offset by registration revenue for that Association.

Juvenile Case Manager Fund Fund 224

This fund is utilized as part of the operations expenses for the Municipal Court, as they are related to the investigation and judicial trying of juvenile court cases. This fund will begin FY 2016 with a FB of \$72,678 and is projected to end with a FB of \$41,334. This represents a 43.1% decrease in FB throughout the year. This decrease is attributed to salary and benefits expenses for the reclassification of a part-time Juvenile Case Manager to a full-time position.

Municipal Court Technology Fund Fund 225

This fund will begin FY 2016 with a FB of \$55,912 and will end with a projected FB of \$65,282, which represents a 16.7% increase in FB throughout the year. This increase in FB is due to flat (level) revenue and a slight increase in expenditures.

**Municipal Court Security Fund
Fund 226**

In FY 2016 the Municipal Court Security Fund will begin with a FB of \$178,664 and is projected to end with a FB of \$118,467, which represents a 33.7% decrease in FB throughout the year. This decrease in FB is attributed to equipment purchases for the new City Marshal position, such as a laptop, dash cam, protective clothing, and a marked squad car.

**Recreation Revolving Fund
Fund 227**

In FY 2016 the Recreation Revolving Fund will begin with a FB of \$237,559 and will end with a FB of \$178,810, which represents a 24.7% reduction in FB throughout the year. This reduction in FB is due the 1% across-the-board salary increase, increases in marketing expenditures for Parks & Recreation, and an increase in adult soccer and adult basketball league expenses.

**Fire Training Fund
Fund 228**

In FY 2016 the Fire Training Fund will begin with a FB of \$202,746 and will end the year with a FB of \$222,005, which represents a 9.5% increase in FB throughout the year. This increase in FB is due to an increase in tuition revenue, which offsets the slight increase in the Salaries line item (across-the-board 1% salary increase), as well as a slight decrease in debt service expense.

**Police Grant Fund
Fund 229**

This fund will begin FY 2016 with a FB of \$36,507 and is projected end the fiscal year with a FB of \$50,202, which represents a 37.5% increase in FB throughout the year. The Police Department was approved for a Justice Assistance Grant, which will fund one full-time Victims Assistance Coordinator position in the Police Department.

**Energy Management Fund
Fund 230**

In FY 2016 the Energy Management Fund will begin with a FB of \$420,648 and will conclude with a FB of \$586,406, which represents a 39.4% increase in FB balance throughout the year. This increase in FB is due to concerted efforts to alleviate a previous multi-year negative balance, through increased transfers from departments affected by the additional usage of water and electricity. This FB will continue to build in anticipation of inclement weather that is likely to result in significant increases in utilities

expenses for City facilities that would otherwise have a negative effect on this Fund.

**Youth Sports Association – Football
Fund 238**

This fund will begin FY 2016 with a FB of \$1,915 and will end with a balance of \$3,445, which represents a 79.9% increase in FB throughout the year. This increase is due to a slight increase in registration revenue, due to a slight increase in youth football participation.

**Youth Sports Association – Basketball
Fund 239**

This fund is used as a “holding account” for youth basketball registration fees, which are used to fund expenses for the basketball association. This fund carries a FB, because registration seasons overlap the City’s fiscal year.

In FY 2016, Fund 239 will begin with a FB of \$1,190, and will end with a FB of \$1,290, which represents an increase in FB by 8.4%. This increase is due to a slight increase in registration revenue, due to a slight increase in basketball participation.

**Housing Finance Corporation
Fund 241**

This fund will begin FY 2016 with a FB of \$209,956 and will end with a FB of \$189,986, which represents a 9.5% decrease in FB throughout the year. This reduction is due to the allocation of \$20,000 for the Neighborhood Grant Program for the beautification of our City, as well as the lack of revenues to offset this expenditure.

**CDBG Grant Fund
Fund 263**

This fund was created in FY 2016, as a measure to track all U. S. Department of Housing and Urban Development grant revenue, as well as expenditures relating to the Community Development Block Grant Program. This fund includes line items for salaries and equipment for the full-time Code Enforcement Officer and the new part-time CDBG Grant Coordinator position. This fund also includes a transfer into Fund 490 for Street Improvements.

In FY 2016, Fund 263 will receive revenue in the amount of \$229,784 and expenditures are projected at that same amount.

**Library Revenue Fund
Fund 624**

This fund will begin FY 2016 with a FB of \$16,184 and will end with a FB of \$18,374, which represents a 13.5% increase in FB throughout the year. This increase in FB is due to an increase in Library Internet Printing revenue, as well as a slight decrease in anticipated expenses for minor equipment for the Library After-Hours Computer Room.

CAPITAL PROJECT FUNDS

Fire Personal Protection Equipment (PPE) Replacement Fund Fund 401

This fund will begin FY 2016 with a FB of \$85,038 and will end with a balance of \$136,053 which represents a 59.9% increase in FB throughout the year. This increase is due to a significant decrease in expenditure for protective clothing. This fund will carry a fund balance in FY 2016, to save for the purchase of PPE in a future year.

Fire Equipment Replacement Fund Fund 402

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2016 the Fire Equipment Replacement Fund will begin with a FB of \$130,792 and will end with a FB of \$67,891, which represents a 48.1% reduction in FB throughout the year. This reduction in fund balance is due to the lack of revenue a transfer from the General Fund, as in years past. A slight reduction in expenses helps to offset the reduction in FB.

Command Vehicle Fire Fund Fund 406

This grant fund is used for the maintenance of the Fire Command Vehicle. In FY 2016 this fund will begin with a FB of \$47,908 and will end with a FB of \$30,808, which represents a 35.7% reduction in FB throughout the year. This reduction is due to the expiration of the grant, and no additional grant funding is anticipated, as well as the recurring maintenance expenses associated with the Fire Command Vehicle.

Park Maintenance Fund Fund 407

This fund will begin the FY 2016 year with a FB of \$142,182 and will end the year with a FB of \$138,882, which represents a 2.3% decrease in FB throughout the year.

**Pool Maintenance Fund
Fund 408**

The Pool Maintenance Fund provides resources transferred from the General Fund to fund annual and long-term maintenance programs for Moseley Pool.

This fund will begin FY 2016 with a FB of \$37,052 and will end with a projected balance of \$41,777, which represents an increase in FB of 12.8%. A transfer from the General Fund will be the same in FY 2016 as in years past, and there is a reduction in expenditures for pool maintenance.

**Facility Maintenance Fund
Fund 410**

The Facility Maintenance Fund provides resources transferred from the General Fund to fund long-term facility maintenance programs for the City. In FY 2016 the Facility Maintenance Fund will begin with a FB of \$75,383 and will end with a balance of \$182,916, which represents a 142.6% increase in FB throughout the year. This fund will carry a FB into FY 2017 as part of a multi-year financial planning tool for high-cost facility maintenance expenditures.

**Electronic Equipment Replacement Fund
Fund 412**

This fund is used for replacement of servers, computers, printers, and software throughout the organization. Fund 412 will begin FY 2016 with a FB of \$869,874 and end the year with a FB of \$1,447,007, which represents a 66.3% increase in FB throughout the year. This increase in FB is attributed to a reduction in expenditures for computer replacements and server/network replacements in FY 2016. This fund will carry a FB into FY 2017 as part of a multi-year financial planning tool for electronic equipment replacement throughout the City.

**Park Land Dedication Fund
Fund 417**

This fund will begin FY 2016 with a FB of \$130,641 and will end the year with a FB of \$90,941, which represents a 30.4% decrease in FB throughout the year. This reduction is attributed to the same amount of revenue as in years past, as well as an increase in budgeted expenditures for the replacement of park signage throughout the City.

**Capital Improvements – Other Public Works
Fund 419**

This fund will begin FY 2016 with a FB of \$425,651 and will end with a FB of \$426,651, which represents a 0.2% decrease in FB throughout the year.

**Equipment Replacement Fund
Fund 420**

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2016 with a FB \$507,493 and will end the year with a FB of \$790,891, which represents 55.8% increase in FB throughout the year. In FY 2016, vehicles and other motorized equipment will be purchased for the Fire Department, Police Department, Street Maintenance Division, Code Enforcement Division, Municipal Court, Building Services Division, and Environmental Health Division.

**General Fund Capital Improvements
Fund 486**

This fund will begin FY 2016 with a FB of \$1,891,597 and will end with a FB of \$2,131,727, which represents a 12.7 increase in FB throughout the year. This increase is due to the transfer of CDBG grant revenue and expenditures moved out of the General Fund and into Fund 486, a transfer of \$250,000 from Fund 118 Park Development Corporation Fund for renovation of the Parks & Recreation Control Booth, and a transfer of \$35,000 from Fund 221 Hotel Occupancy Tax Fund for historic restoration of the Nance Farm property.

**Street Improvements – G.O. Bonds
Fund 489**

This fund will begin FY 2016 with a FB of \$122,998 and will end with a FB of \$30,498, which represents a 75.2% decrease in FB throughout the year. This fund is intended for street improvements within the City of DeSoto, and the reduction in FB is due to expenditures made for those improvements throughout FY 2016.

**Street Improvements – C.O. Bonds
Fund 490**

The Street Improvements – C. O. Bonds Fund is intended for street improvements that are funded through Certificates of Obligation. This fund will begin FY 2016 with a FB of \$3,937,284 and will end with a FB of \$4,010,601, which represents a 1.9% increase in FB throughout the year.



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**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ADOPTED BUDGET FOR FY2015-16**

	STABILIZATION		SALES TAX	COOPERATIVE	SPECIAL	DEBT SERVICE	CAPITAL	ENTERPRISE	ADOPTED FY	PLANNING FY	PROJECTED FY	ACTUALS FY
	GENERAL FUNDS	FUND	CORPORATIONS	EFFORTS	REVENUE FUNDS	FUNDS	PROJECT FUNDS	FUNDS	2015-16	2016-17	2014-15	2014-15
FUND BALANCE-BEGINNING	\$ 9,657,145	\$ 1,327,108	\$ 667,257	\$ 897,203	\$ 2,815,244	\$ 2,860,564	\$ 8,421,174	\$ 19,996,030	\$ 46,641,725	\$ 45,898,354	\$ 43,568,330	\$ 44,250,489
PROPERTY TAXES	\$ 16,920,253	\$ -	\$ -	\$ -	\$ -	\$ 7,043,503	\$ -	\$ -	\$ 23,963,756	\$ 24,426,160.00	\$ 23,546,846.00	\$ 22,504,782.49
SALES TAXES & OTHER TAXES	\$ 6,981,000	\$ -	\$ 508,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,489,000	\$ 7,639,000.00	\$ 6,975,950.00	\$ 7,129,857.78
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000	\$ 725,000.00	\$ 700,000.00	\$ 790,657.49
FRANCHISE FEES	\$ 4,005,719	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ 5,155,719	\$ 5,156,719.00	\$ 4,285,719.00	\$ 4,339,020.56
LICENSES & PERMITS	\$ 904,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904,150	\$ 904,150.00	\$ 897,650.00	\$ 1,248,421.95
INTERGOVERNMENTAL	\$ 444,807	\$ -	\$ -	\$ 2,711,000	\$ 340,163	\$ 358,375	\$ 1,000	\$ -	\$ 3,855,345	\$ 3,855,214.00	\$ 4,738,535.00	\$ 4,922,202.81
CHARGES FOR SERVICES	\$ 1,722,550	\$ -	\$ -	\$ 156,800	\$ 724,318	\$ -	\$ -	\$ 24,285,597	\$ 26,889,265	\$ 28,271,495.00	\$ 25,323,543.00	\$ 24,519,713.70
FINES & FORFEITURES	\$ 1,395,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 1,470,000	\$ 1,465,000.00	\$ 1,285,000.00	\$ 1,565,864.89
INTEREST REVENUES	\$ 45,400	\$ -	\$ 950	\$ 2,050	\$ 3,813	\$ 1,500	\$ 8,975	\$ 46,575	\$ 109,263	\$ 112,663.00	\$ 99,478.00	\$ 137,100.19
ADMINISTRATIVE FEE REIMBURSE	\$ 1,871,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,837	\$ 1,871,837.00	\$ 1,871,837.00	\$ 1,871,836.95
MISCELLANEOUS	\$ 342,046	\$ -	\$ -	\$ 480	\$ 98,930	\$ -	\$ 8,184,750	\$ 1,957,000	\$ 10,583,206	\$ 11,048,456.00	\$ 7,591,892.15	\$ 1,117,673.58
TOTAL REVENUES	\$ 34,632,762	\$ -	\$ 508,950	\$ 4,020,330	\$ 1,942,224	\$ 7,403,378	\$ 8,194,725	\$ 26,289,172	\$ 82,991,541	\$ 85,475,694	\$ 77,316,450	\$ 70,147,132
TRANSFERS IN	\$ 36,300	\$ 250,000	\$ 211,775	\$ 143,000	\$ 2,146,758	\$ 138,907	\$ 3,717,339	\$ 2,393,930	\$ 9,038,009	\$ 10,189,624	\$ 9,699,196	\$ 12,203,810
TOTAL AVAILABLE RESOURCES	\$ 44,326,207	\$ 1,577,108	\$ 1,387,982	\$ 5,060,533	\$ 6,904,226	\$ 10,402,849	\$ 20,333,238	\$ 48,679,132	\$ 138,671,274	\$ 141,563,672	\$ 130,583,976	\$ 126,601,431
GENERAL ADMINISTRATION	\$ 1,345,905	\$ -	\$ -	\$ -	\$ 563,935	\$ -	\$ -	\$ 35,500	\$ 1,945,340	\$ 1,940,571.00	\$ 1,927,578.00	\$ 1,737,705.01
FINANCIAL SERVICES	\$ 1,150,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150,861	\$ 1,132,961.00	\$ 1,128,683.00	\$ 1,005,189.07
MUNICIPAL COURT	\$ 545,139	\$ -	\$ -	\$ -	\$ 107,471	\$ -	\$ -	\$ -	\$ 652,610	\$ 664,761.96	\$ 639,523.50	\$ 525,045.85
INFORMATION TECHNOLOGY	\$ 730,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,800	\$ -	\$ 839,988	\$ 967,659.00	\$ 781,203.00	\$ 693,733.39
HUMAN RESOURCES	\$ 565,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,170	\$ 574,164.00	\$ 532,689.94	\$ 460,972.16
DEVELOPMENT SERVICES	\$ 3,494,974	\$ -	\$ -	\$ -	\$ 1,338,000	\$ -	\$ 441,793	\$ 526,136	\$ 5,800,903	\$ 5,850,125.00	\$ 5,445,450.00	\$ 5,249,682.20
PARKS AND RECREATION SERVICES	\$ 2,344,452	\$ -	\$ -	\$ -	\$ 863,720	\$ -	\$ 45,900	\$ 347,153	\$ 3,601,225	\$ 3,679,210.58	\$ 3,524,332.00	\$ 3,046,105.04
LIBRARY SERVICES	\$ 1,017,432	\$ -	\$ -	\$ -	\$ 10,310	\$ -	\$ -	\$ -	\$ 1,027,742	\$ 1,047,662.00	\$ 978,318.00	\$ 896,323.78
POLICE	\$ 8,848,903	\$ -	\$ -	\$ 1,090,819	\$ 261,716	\$ -	\$ 108,545	\$ -	\$ 10,309,983	\$ 10,327,040.00	\$ 9,887,872.30	\$ 9,489,659.35
FIRE	\$ 6,967,050	\$ -	\$ -	\$ -	\$ 287,541	\$ -	\$ 94,836	\$ -	\$ 7,349,427	\$ 7,348,209.00	\$ 7,289,112.00	\$ 6,942,017.07
SWRCC	\$ -	\$ -	\$ -	\$ 2,917,998	\$ -	\$ -	\$ -	\$ -	\$ 2,917,998	\$ 2,931,518.00	\$ 3,003,354.00	\$ 2,727,486.53
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 13,880,978	\$ 14,130,978	\$ 14,430,769.00	\$ 13,159,525.00	\$ 12,075,328.18
CAPITAL IMPROVEMENTS	\$ 420,000	\$ -	\$ -	\$ 34,494	\$ 56,000	\$ -	\$ 9,567,959	\$ 4,079,800	\$ 14,158,253	\$ 13,440,189.00	\$ 6,389,347.33	\$ 7,803,594.76
DEBT SERVICE	\$ 50,473	\$ -	\$ 459,750	\$ -	\$ -	\$ 7,480,296	\$ 383,124	\$ 1,649,481	\$ 10,023,124	\$ 10,031,110.00	\$ 9,807,577.00	\$ 8,422,971.53
NON-DEPARTMENTAL	\$ 2,505,075	\$ -	\$ -	\$ 16,446	\$ 40,335	\$ -	\$ 30,000	\$ 6,669,454	\$ 9,261,310	\$ 8,814,868.00	\$ 9,748,490.00	\$ 9,753,477.71
TOTAL EXPENDITURES	\$ 29,985,622	\$ -	\$ 459,750	\$ 4,059,757	\$ 3,779,028	\$ 7,480,296	\$ 10,781,957	\$ 27,188,502	\$ 83,734,912	\$ 83,180,818	\$ 74,243,055	\$ 70,829,292
TRANSFERS OUT	\$ 5,094,889	\$ -	\$ 461,775	\$ 163,500	\$ 417,534	\$ 26,300	\$ 7,107	\$ 2,866,904	\$ 9,038,009	\$ 10,189,624	\$ 9,699,196	\$ 12,203,810
FUND BALANCE-ENDING	\$ 9,245,696	\$ 1,577,108	\$ 466,457	\$ 837,276	\$ 2,707,664	\$ 2,896,253	\$ 9,544,174	\$ 18,623,726	\$ 45,898,354	\$ 48,193,230	\$ 46,641,725	\$ 43,568,330

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY2016-17**

	STABILIZATION		SALES TAX	COOPERATIVE	SPECIAL	DEBT SERVICE	CAPITAL	ENTERPRISE	PLANNED FY
	GENERAL FUNDS	FUND	CORPORATIONS	EFFORTS	REVENUE FUNDS	FUNDS	PROJECT FUNDS	FUNDS	2016-17
FUND BALANCE-BEGINNING	\$ 9,245,696	\$ 1,577,108	\$ 466,457	\$ 837,276	\$ 2,707,664	\$ 2,896,253	\$ 9,544,174	\$ 18,623,726	\$ 45,898,354
PROPERTY TAXES	\$ 17,244,087	\$ -	\$ -	\$ -	\$ -	\$ 7,182,073	\$ -	\$ -	\$ 24,426,160
SALES TAXES & OTHER TAXES	\$ 7,131,000	\$ -	\$ 508,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,639,000
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 725,000	\$ -	\$ -	\$ -	\$ 725,000
FRANCHISE FEES	\$ 4,006,719	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ 5,156,719
LICENSES & PERMITS	\$ 904,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904,150
INTERGOVERNMENTAL	\$ 444,807	\$ -	\$ -	\$ 2,711,000	\$ 340,000	\$ 358,407	\$ 1,000	\$ -	\$ 3,855,214
CHARGES FOR SERVICES	\$ 1,723,750	\$ -	\$ -	\$ 156,800	\$ 724,318	\$ -	\$ -	\$ 25,666,627	\$ 28,271,495
FINES & FORFEITURES	\$ 1,390,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 1,465,000
INTEREST REVENUES	\$ 50,300	\$ -	\$ 950	\$ 2,050	\$ 3,813	\$ 1,500	\$ 8,975	\$ 45,075	\$ 112,663
ADMINISTRATIVE FEE REIMBURSE	\$ 1,871,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,837
MISCELLANEOUS	\$ 342,046	\$ -	\$ -	\$ 480	\$ 98,930	\$ -	\$ 6,060,000	\$ 4,547,000	\$ 11,048,456
TOTAL REVENUES	\$ 35,108,696	\$ -	\$ 508,950	\$ 4,020,330	\$ 1,967,061	\$ 7,541,980	\$ 6,069,975	\$ 30,258,702	\$ 85,475,694
TRANSFERS IN	\$ 36,300	\$ 250,000	\$ 211,775	\$ 143,000	\$ 2,146,758	\$ 138,907	\$ 4,155,906	\$ 3,106,978	\$ 10,189,624
TOTAL AVAILABLE RESOURCES	\$ 44,390,692	\$ 1,827,108	\$ 1,187,182	\$ 5,000,606	\$ 6,821,483	\$ 10,577,140	\$ 19,770,055	\$ 51,989,406	\$ 141,563,672
GENERAL ADMINISTRATION	\$ 1,344,627	\$ -	\$ -	\$ -	\$ 560,444	\$ -	\$ -	\$ 35,500	\$ 1,940,571
FINANCIAL SERVICES	\$ 1,132,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,132,961
MUNICIPAL COURT	\$ 567,966	\$ -	\$ -	\$ -	\$ 96,796	\$ -	\$ -	\$ -	\$ 664,762
INFORMATION TECHNOLOGY	\$ 743,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,400	\$ -	\$ 967,659
HUMAN RESOURCES	\$ 574,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,164
DEVELOPMENT SERVICES	\$ 3,535,755	\$ -	\$ -	\$ -	\$ 1,338,000	\$ -	\$ 441,793	\$ 534,577	\$ 5,850,125
PARKS AND RECREATION SERVICES	\$ 2,426,978	\$ -	\$ -	\$ -	\$ 856,314	\$ -	\$ 45,900	\$ 350,019	\$ 3,679,211
LIBRARY SERVICES	\$ 1,037,352	\$ -	\$ -	\$ -	\$ 10,310	\$ -	\$ -	\$ -	\$ 1,047,662
POLICE	\$ 8,935,971	\$ -	\$ -	\$ 1,103,929	\$ 173,858	\$ -	\$ 113,282	\$ -	\$ 10,327,040
FIRE	\$ 6,967,440	\$ -	\$ -	\$ -	\$ 289,668	\$ -	\$ 91,101	\$ -	\$ 7,348,209
SWRCC	\$ -	\$ -	\$ -	\$ 2,931,518	\$ -	\$ -	\$ -	\$ -	\$ 2,931,518
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 14,180,769	\$ 14,430,769
CAPITAL IMPROVEMENTS	\$ 70,000	\$ -	\$ -	\$ 15,000	\$ 34,000	\$ -	\$ 7,780,589	\$ 5,540,600	\$ 13,440,189
DEBT SERVICE	\$ 50,473	\$ -	\$ 459,750	\$ -	\$ -	\$ 7,510,296	\$ 381,863	\$ 1,628,728	\$ 10,031,110
NON-DEPARTMENTAL	\$ 2,143,750	\$ -	\$ -	\$ 16,446	\$ 40,422	\$ -	\$ 30,000	\$ 6,584,250	\$ 8,814,868
TOTAL EXPENDITURES	\$ 29,530,696	\$ -	\$ 459,750	\$ 4,066,893	\$ 3,649,812	\$ 7,510,296	\$ 9,108,928	\$ 28,854,443	\$ 83,180,818
TRANSFERS OUT	\$ 5,824,783	\$ -	\$ 211,775	\$ 163,500	\$ 380,944	\$ 26,300	\$ 2,370	\$ 3,579,952	\$ 10,189,624
FUND BALANCE-ENDING	\$ 9,035,213	\$ 1,827,108	\$ 515,657	\$ 770,213	\$ 2,790,727	\$ 3,040,544	\$ 10,658,757	\$ 19,555,011	\$ 48,193,230

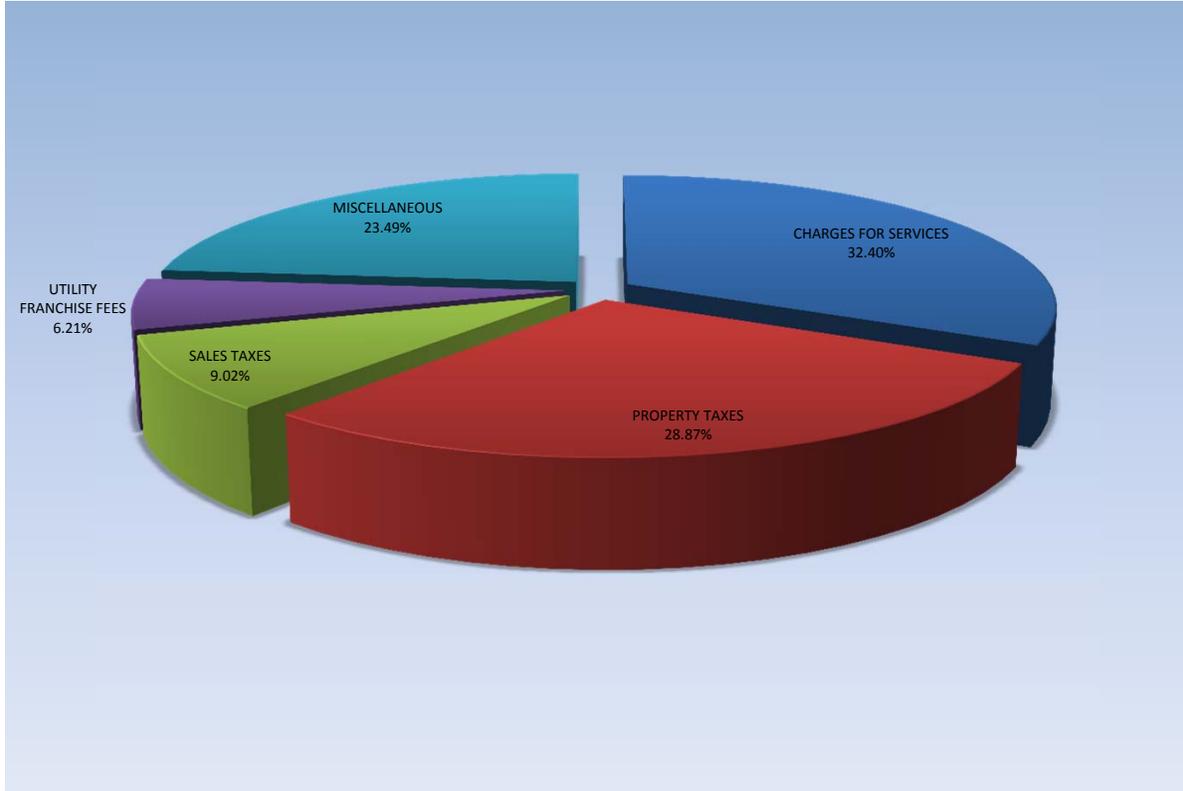
**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED BUDGET FOR FY2014-15**

	STABILIZATION		SALES TAX		COOPERATIVE		SPECIAL		DEBT SERVICE		CAPITAL		ENTERPRISE		PROJECTED FY			
	GENERAL FUNDS		FUND		CORPORATIONS		EFFORTS		REVENUE FUNDS		PROJECT FUNDS		FUNDS		2014-15			
FUND BALANCE-BEGINNING	\$	10,434,632	\$	777,108	\$	653,406	\$	1,076,382	\$	2,668,517	\$	2,532,070	\$	4,320,193	\$	21,106,022	\$	43,568,330
PROPERTY TAXES	\$	16,692,977	\$	-	\$	-	\$	-	\$	-	\$	6,853,869	\$	-	\$	-	\$	23,546,846
SALES TAXES & OTHER TAXES	\$	6,468,950	\$	-	\$	507,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,975,950
HOTEL OCCUPANCY TAX	\$	-	\$	-	\$	-	\$	-	\$	700,000	\$	-	\$	-	\$	-	\$	700,000
FRANCHISE FEES	\$	4,285,719	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,285,719
LICENSES & PERMITS	\$	897,650	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	897,650
INTERGOVERNMENTAL	\$	551,046	\$	-	\$	-	\$	3,780,000	\$	47,489	\$	359,000	\$	1,000	\$	-	\$	4,738,535
CHARGES FOR SERVICES	\$	1,441,000	\$	-	\$	-	\$	156,800	\$	714,793	\$	-	\$	-	\$	23,010,950	\$	25,323,543
FINES & FORFEITURES	\$	1,210,000	\$	-	\$	-	\$	-	\$	75,000	\$	-	\$	-	\$	-	\$	1,285,000
INTEREST REVENUES	\$	50,400	\$	-	\$	900	\$	1,950	\$	3,413	\$	2,000	\$	9,740	\$	31,075	\$	99,478
ADMINISTRATIVE FEE REIMBURSE	\$	1,871,837	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,871,837
MISCELLANEOUS	\$	342,045	\$	-	\$	-	\$	480	\$	97,930	\$	-	\$	7,100,437	\$	51,000	\$	7,591,892
TOTAL REVENUES	\$	33,811,624	\$	-	\$	507,900	\$	3,939,230	\$	1,638,625	\$	7,214,869	\$	7,111,177	\$	23,093,025	\$	77,316,450
TRANSFERS IN	\$	36,080	\$	550,000	\$	211,650	\$	50,000	\$	2,422,758	\$	141,205	\$	2,734,555	\$	3,552,948	\$	9,699,196
TOTAL AVAILABLE RESOURCES	\$	44,282,336	\$	1,327,108	\$	1,372,956	\$	5,065,612	\$	6,729,900	\$	9,888,144	\$	14,165,925	\$	47,751,995	\$	130,583,976
GENERAL ADMINISTRATION	\$	1,336,831	\$	-	\$	-	\$	-	\$	559,747	\$	-	\$	-	\$	31,000	\$	1,927,578
FINANCIAL SERVICES	\$	1,128,683	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,128,683
MUNICIPAL COURT	\$	577,316	\$	-	\$	-	\$	-	\$	62,208	\$	-	\$	-	\$	-	\$	639,524
INFORMATION TECHNOLOGY	\$	719,203	\$	-	\$	-	\$	-	\$	-	\$	-	\$	62,000	\$	-	\$	781,203
HUMAN RESOURCES	\$	532,690	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	532,690
DEVELOPMENT SERVICES	\$	3,161,495	\$	-	\$	-	\$	-	\$	1,312,500	\$	-	\$	482,100	\$	489,355	\$	5,445,450
PARKS AND RECREATION SERVICES	\$	2,254,680	\$	-	\$	-	\$	-	\$	765,664	\$	-	\$	172,050	\$	331,938	\$	3,524,332
LIBRARY SERVICES	\$	967,408	\$	-	\$	-	\$	-	\$	10,910	\$	-	\$	-	\$	-	\$	978,318
POLICE	\$	8,590,194	\$	-	\$	-	\$	1,078,109	\$	110,120	\$	-	\$	109,449	\$	-	\$	9,887,872
FIRE	\$	6,803,372	\$	-	\$	-	\$	-	\$	289,173	\$	-	\$	196,567	\$	-	\$	7,289,112
SWRCC	\$	-	\$	-	\$	-	\$	3,003,354	\$	-	\$	-	\$	-	\$	-	\$	3,003,354
PUBLIC UTILITIES	\$	-	\$	-	\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	12,909,525	\$	13,159,525
CAPITAL IMPROVEMENTS	\$	370,000	\$	-	\$	-	\$	-	\$	17,000	\$	-	\$	4,358,644	\$	1,643,703	\$	6,389,347
DEBT SERVICE	\$	51,673	\$	-	\$	456,200	\$	-	\$	240,000	\$	7,001,500	\$	327,737	\$	1,730,467	\$	9,807,577
NON-DEPARTMENTAL	\$	3,067,050	\$	-	\$	-	\$	16,446	\$	40,520	\$	-	\$	30,000	\$	6,594,474	\$	9,748,490
TOTAL EXPENDITURES	\$	29,560,595	\$	-	\$	456,200	\$	4,097,909	\$	3,657,842	\$	7,001,500	\$	5,738,547	\$	23,730,462	\$	74,243,055
TRANSFERS OUT	\$	5,064,596	\$	-	\$	249,499	\$	70,500	\$	256,815	\$	26,080	\$	6,203	\$	4,025,503	\$	9,699,196
FUND BALANCE-ENDING	\$	9,657,145	\$	1,327,108	\$	667,257	\$	897,203	\$	2,815,244	\$	2,860,564	\$	8,421,174	\$	19,996,030	\$	46,641,725

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ACTUALS FOR FY2013-14**

	GENERAL FUNDS		STABILIZATION FUND	SALES TAX CORPORATIONS		COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2013-14							
FUND BALANCE-BEGINNING	\$	8,468,955	\$ -	\$	564,047	\$	962,055	\$	1,955,460	\$	1,655,136	\$	8,178,718	\$	22,466,119	\$	44,250,489	
PROPERTY TAXES	\$	15,959,378	\$ -	\$	-	\$	-	\$	6,545,405	\$	-	\$	-	\$	-	\$	22,504,782	
SALES TAXES & OTHER TAXES	\$	6,584,117	\$ -	\$	545,741	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,129,858	
HOTEL OCCUPANCY TAX	\$	-	\$ -	\$	-	\$	-	\$	790,657	\$	-	\$	-	\$	-	\$	790,657	
FRANCHISE FEES	\$	4,339,021	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,339,021	
LICENSES & PERMITS	\$	1,248,422	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,248,422	
INTERGOVERNMENTAL	\$	514,680	\$ -	\$	-	\$	3,682,995	\$	289,944	\$	358,200	\$	76,384	\$	-	\$	4,922,203	
CHARGES FOR SERVICES	\$	1,677,826	\$ -	\$	-	\$	156,087	\$	765,870	\$	-	\$	-	\$	21,919,930	\$	24,519,714	
FINES & FORFEITURES	\$	1,444,240	\$ -	\$	-	\$	-	\$	76,531	\$	-	\$	-	\$	45,093	\$	1,565,865	
INTEREST REVENUES	\$	38,486	\$	1,928	\$	860	\$	2,122	\$	4,855	\$	1,828	\$	13,136	\$	73,886	\$	137,100
ADMINISTRATIVE FEE REIMBURSE	\$	1,871,837	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,871,837	
MISCELLANEOUS	\$	565,812	\$	275,180	\$	-	\$	1,381	\$	96,732	\$	-	\$	121,041	\$	57,526	\$	1,117,674
TOTAL REVENUES	\$	34,243,819	\$	277,108	\$	546,600	\$	3,842,586	\$	2,024,590	\$	6,905,433	\$	210,561	\$	22,096,436	\$	70,147,132
TRANSFERS IN	\$	141,804	\$	500,000	\$	210,600	\$	50,000	\$	2,444,832	\$	947,728	\$	1,970,354	\$	5,938,492	\$	12,203,810
TOTAL AVAILABLE RESOURCES	\$	42,854,578	\$	777,108	\$	1,321,247	\$	4,854,640	\$	6,424,882	\$	9,508,297	\$	10,359,632	\$	50,501,047	\$	126,601,431
GENERAL ADMINISTRATION	\$	1,234,043	\$	-	\$	-	\$	-	\$	478,782	\$	-	\$	-	\$	24,880	\$	1,737,705
FINANCIAL SERVICES	\$	1,005,189	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,005,189
MUNICIPAL COURT	\$	476,953	\$	-	\$	-	\$	-	\$	48,093	\$	-	\$	-	\$	-	\$	525,046
INFORMATION TECHNOLOGY	\$	626,335	\$	-	\$	-	\$	-	\$	-	\$	-	\$	67,399	\$	-	\$	693,733
HUMAN RESOURCES	\$	460,972	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	460,972
DEVELOPMENT SERVICES	\$	2,982,536	\$	-	\$	-	\$	-	\$	1,274,332	\$	-	\$	194,977	\$	797,838	\$	5,249,682
PARKS AND RECREATION SERVICES	\$	2,005,538	\$	-	\$	-	\$	-	\$	729,891	\$	-	\$	28,654	\$	282,023	\$	3,046,105
LIBRARY SERVICES	\$	887,534	\$	-	\$	-	\$	-	\$	8,790	\$	-	\$	-	\$	-	\$	896,324
POLICE	\$	8,407,337	\$	-	\$	-	\$	919,655	\$	83,106	\$	-	\$	79,562	\$	-	\$	9,489,659
FIRE	\$	6,593,723	\$	-	\$	-	\$	-	\$	248,899	\$	-	\$	99,395	\$	-	\$	6,942,017
SWRCC	\$	-	\$	-	\$	-	\$	2,727,487	\$	-	\$	-	\$	-	\$	-	\$	2,727,487
PUBLIC UTILITIES	\$	-	\$	-	\$	-	\$	-	\$	228,003	\$	-	\$	-	\$	11,847,325	\$	12,075,328
CAPITAL IMPROVEMENTS	\$	186,028	\$	-	\$	-	\$	64,128	\$	84,944	\$	-	\$	4,450,115	\$	3,018,379	\$	7,803,595
DEBT SERVICE	\$	51,173	\$	-	\$	457,241	\$	-	\$	239,115	\$	6,976,227	\$	61,539	\$	637,677	\$	8,422,972
NON-DEPARTMENTAL	\$	3,297,464	\$	-	\$	-	\$	16,576	\$	41,758	\$	-	\$	21,969	\$	6,375,710	\$	9,753,478
TOTAL EXPENDITURES	\$	28,214,824	\$	-	\$	457,241	\$	3,727,847	\$	3,465,713	\$	6,976,227	\$	5,003,608	\$	22,983,831	\$	70,829,292
TRANSFERS OUT	\$	4,205,122	\$	-	\$	210,600	\$	50,412	\$	290,651	\$	-	\$	1,035,831	\$	6,411,194	\$	12,203,810
FUND BALANCE-ENDING	\$	10,434,632	\$	777,108	\$	653,406	\$	1,076,382	\$	2,668,517	\$	2,532,070	\$	4,320,193	\$	21,106,022	\$	43,568,330

**City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2015-2016**



**Total Budgeted Revenue
\$82,991,541**

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2014	Projected FY 2015	Adopted FY 2016
PROPERTY TAXES			
CURRENT	\$21,427,689	\$22,448,302	\$22,920,212
DELINQUENT	\$223,295	\$240,000	\$205,000
PENALTIES & INTEREST	\$165,254	\$170,000	\$150,000
PAYMENT IN-LIEU OF TAX	\$688,544	\$688,544	\$688,544
Subtotal Property Taxes	<u>\$22,504,782</u>	<u>\$23,546,846</u>	<u>\$23,963,756</u>
SALES TAXES			
	<u>\$7,129,858</u>	<u>\$6,975,950</u>	<u>\$7,489,000</u>
HOTEL OCCUPANCY TAXES			
	<u>\$790,657</u>	<u>\$700,000</u>	<u>\$700,000</u>
UTILITY FRANCHISE FEES			
ELECTRIC	\$1,476,742	\$1,465,000	\$1,465,000
WATER & SEWER	\$962,290	\$1,105,719	\$1,105,719
TELEPHONE	\$251,850	\$260,000	\$250,000
NATURAL GAS	\$510,017	\$450,000	\$450,000
CABLE TELEVISION	\$751,148	\$645,000	\$735,000
911 EMERGENCY FEES	\$386,974	\$360,000	\$1,150,000
Subtotal Franchise Fees	<u>\$4,339,021</u>	<u>\$4,285,719</u>	<u>\$5,155,719</u>
ADMINISTRATIVE FEES			
FROM WATER & SEWER FUND TO GENERAL FUND	\$1,269,164	\$1,269,164	\$1,269,164
FROM DRAINAGE FUND TO GENERAL FUND	\$102,673	\$102,673	\$102,673
FROM SANITATION FUND TO GENERAL FUND	\$500,000	\$500,000	\$500,000
Subtotal Administrative Fees	<u>\$1,871,837</u>	<u>\$1,871,837</u>	<u>\$1,871,837</u>
LICENSES & PERMITS			
BUILDING PERMITS	\$907,840	\$670,000	\$650,000
ZONING & APPLICATIONS FEES	\$20,999	\$17,500	\$14,000
DEVELOPMENT PERMITS	\$166,576	\$60,000	\$60,000
ROW PERMITS	\$0	\$0	\$0
BEVERAGE PERMITS & FEES	\$270	\$150	\$150
ALARM PERMITS	\$152,737	\$150,000	\$180,000
Subtotal Licenses & Permits	<u>\$1,248,422</u>	<u>\$897,650</u>	<u>\$904,150</u>
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	\$141,094	\$65,496	\$128,486
MATCHING GRANTS	\$0	\$0	\$0
PARTICIPANT CITY SHARE INCOME	\$3,682,995	\$3,750,000	\$2,681,000
INTERGOVERNMENTAL REIMBURSEMENTS	\$825,682	\$883,039	\$1,005,859
SEIZED FUNDS	\$272,432	\$40,000	\$40,000
Subtotal Intergovernmental	<u>\$4,922,203</u>	<u>\$4,738,535</u>	<u>\$3,855,345</u>
CHARGES FOR SERVICES			
FIRE & AMBULANCE CHARGES	\$1,250,812	\$1,025,000	\$1,307,500
ALARM MONITORING	\$137,467	\$122,800	\$122,800
CREDIT CARD & PHONE SERVICE FEE	\$18,620	\$34,000	\$34,000
HEALTH INSPECTIONS	\$46,414	\$50,000	\$50,000
MOWING SERVICE	\$115,713	\$110,000	\$110,000
LIBRARY USAGE FEES	\$19,808	\$17,500	\$18,000
FIRE TRAINING TUITION & EQUIP	\$288,254	\$304,000	\$304,000
WATER/SEWER SALES & SERVICE FEES	\$16,556,279	\$17,520,000	\$18,740,047
DRAINAGE CHARGES	\$1,483,893	\$1,491,150	\$1,491,150
SANITATION FEES	\$3,879,758	\$3,999,800	\$4,054,400
RECREATION FEES	\$722,676	\$647,293	\$656,868
OTHER CHARGES FOR SERVICES	\$20	\$2,000	\$500
Subtotal Charges For Services	<u>\$24,519,714</u>	<u>\$25,323,543</u>	<u>\$26,889,265</u>
FINES AND FORFEITURES			
	<u>\$1,565,865</u>	<u>\$1,285,000</u>	<u>\$1,470,000</u>
INTEREST			
	<u>\$137,100</u>	<u>\$99,478</u>	<u>\$109,263</u>

MISCELLANEOUS

DEBT PROCEEDS & OTHER FINANCING SOURCES	\$100,000	\$7,100,437	\$10,109,750
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$64,420	\$48,745	\$23,746
TOWER RENTAL/LEASE INCOME	\$116,215	\$110,500	\$110,500
OTHER MISCELLANEOUS	\$837,038	\$332,210	\$339,210
Subtotal Miscellaneous Revenue	\$1,117,674	\$7,591,892	\$10,583,206

TOTAL REVENUES**\$70,147,132****\$77,316,450****\$82,991,541****INTERFUND TRANSFERS**

FROM GENERAL FUND TO OTHER FUNDS	\$4,205,122	\$5,064,596	\$5,094,889
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$50,000	\$50,000	\$143,000
FROM JAIL TO OTHER FUNDS	\$412	\$20,500	\$20,500
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$210,600	\$249,499	\$461,775
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$290,651	\$256,815	\$417,534
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$0	\$26,080	\$26,300
FROM FACILITY MAINTENANCE TO OTHER FUNDS	\$10,000	\$0	\$0
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$112,477	\$6,203	\$7,107
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$913,354	\$0	\$0
FROM PUBLIC UTILITIES FUNDS TO OTHER FUNDS	\$5,169,987	\$2,840,139	\$2,191,583
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$1,186,207	\$1,100,564	\$590,521
FROM SANITATION FUNDS TO OTHER FUNDS	\$55,000	\$84,800	\$84,800
Subtotal Interfund Transfers	\$12,203,810	\$9,699,196	\$9,038,009

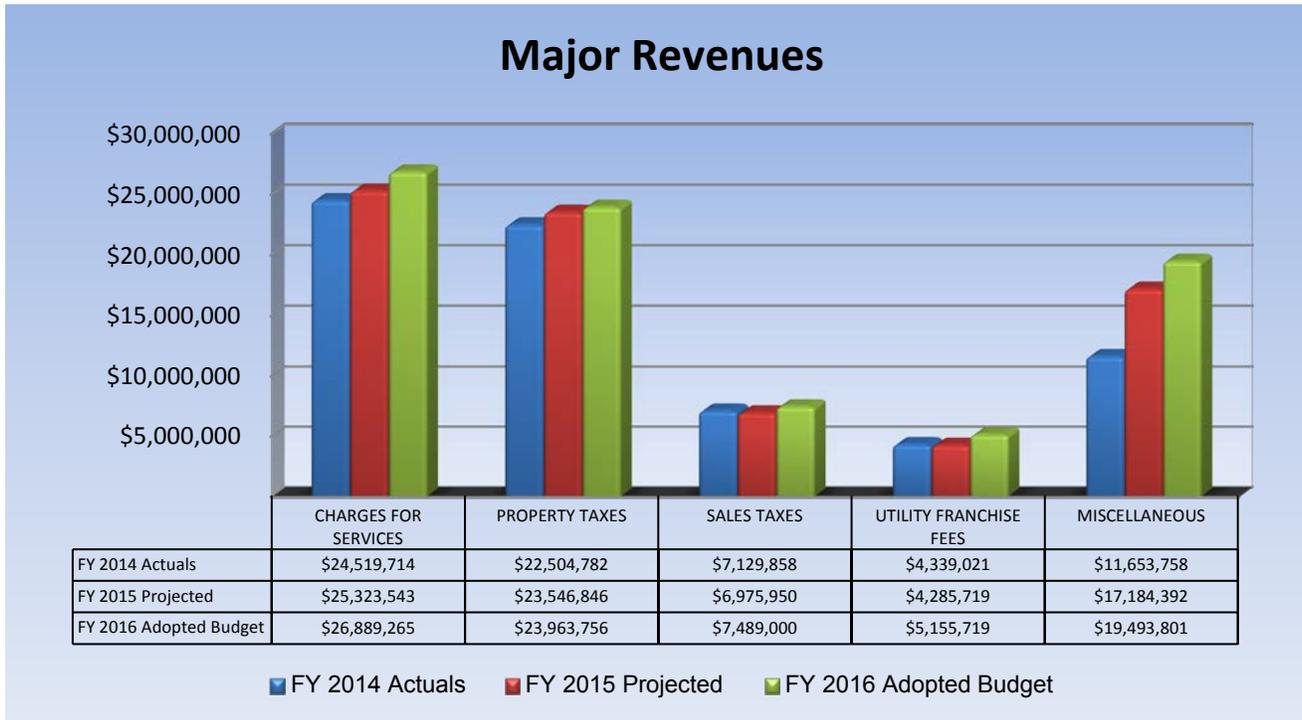
GRAND TOTAL REVENUES BY MAJOR TYPE**\$82,350,943****\$87,015,646****\$92,029,550**

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

FUND NO	FUND DESCRIPTION	Actuals FY 2014	Projected FY 2015	Adopted FY 2016
101	GENERAL FUND	\$ 34,118,173	\$ 33,696,224	\$ 34,517,362
102	PEG FUND	\$ 125,646	\$ 115,400	\$ 115,400
108	STABILIZATION FUND-DESOTO	\$ 277,108	\$ -	\$ -
111	SW REGIONAL COMM. CENTER FUND	\$ 2,801,690	\$ 2,854,300	\$ 2,935,300
112	CITY JAIL OPERATIONS	\$ 1,040,847	\$ 1,084,930	\$ 1,084,930
118	PARK DEVELOPMENT CORP. FUND	\$ 546,360	\$ 507,600	\$ 508,650
134	SWRCC-STABILIZATION FUND	\$ -	\$ -	\$ 100
209	POLICE DEPT.-STATE SEIZED FUND	\$ 5,262	\$ 1,050	\$ 1,050
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 270,371	\$ 40,200	\$ 40,200
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 67	\$ 10,050	\$ 5,050
221	HOTEL OCCUPANCY TAX FUND	\$ 799,083	\$ 708,500	\$ 706,200
222	CLOSED- NANCE FARM FUND	\$ 36	\$ -	\$ -
223	YOUTH SPORTS ASSOC-BASEBALL	\$ 33,248	\$ 32,000	\$ 33,248
224	JUVENILE CASE MANAGER FUND	\$ 31,869	\$ 30,150	\$ 30,150
225	MUNICIPAL COURT TECHNOLOGY	\$ 25,660	\$ 25,100	\$ 25,100
226	MUNICIPAL COURT SECURITY FUND	\$ 19,584	\$ 20,250	\$ 20,250
227	RECREATION REVOLVING FUND	\$ 391,644	\$ 339,948	\$ 342,900
228	FIRE TRAINING FUND	\$ 314,820	\$ 340,100	\$ 340,100
229	POLICE GRANT FUND	\$ 7,633	\$ 7,489	\$ 70,479
230	ENERGY MANAGEMENT FUND	\$ 16,343	\$ -	\$ -
231	SENIOR CENTER	\$ 10,743	\$ 10,508	\$ 10,608
233	YOUTH SPORTS ASSOC-SOCCER	\$ 26,967	\$ -	\$ -
234	POLICE-HOMELAND SECURE GRANT	\$ -	\$ -	\$ -
237	HISTORICAL FOUNDATION	\$ -	\$ -	\$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 20,341	\$ 22,200	\$ 35,200
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 23,255	\$ 36,095	\$ 36,100
240	HEALTH FACILITIES DEVEL CORP	\$ 15	\$ 45	\$ 45
241	HOUSING FINANCE CORP	\$ 476	\$ 30	\$ 30
242	INDUSTRIAL DEVEL. AUTHORITY	\$ 23	\$ 50	\$ 50
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ 2,710	\$ 2,250	\$ 2,570
263	CDBG GRANT FUND	\$ -	\$ -	\$ 229,784
264	FIRE GRANT FUND	\$ 9,665	\$ -	\$ -
305	BOND DEBT SERVICE FUND	\$ 6,905,433	\$ 7,214,869	\$ 7,403,378
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 241	\$ 300	\$ 300
401	FIRE PPE REPLACEMENT	\$ 107	\$ 250	\$ 250
402	FIRE EQUIP. REPLACEMENT FUND	\$ 321	\$ 1,500	\$ 1,500
403	FURNITURE REPLACEMENT FUND	\$ 10	\$ -	\$ -
406	COMMAND VEHICLE FIRE	\$ 115	\$ 1,100	\$ 1,100
407	PARK MAINTENANCE	\$ 309	\$ 200	\$ 200
408	POOL MAINTENANCE FUND	\$ 183	\$ 125	\$ 125
409	POLICE EQUIPMENT REPLACE FUND	\$ 48	\$ 250	\$ 250
410	FACILITY MAINTENANCE	\$ 128	\$ 250	\$ 250
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 820	\$ 1,000	\$ 1,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 49	\$ -	\$ -
417	PARK LAND DEDICATION	\$ 45,701	\$ 35,300	\$ 10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 77,259	\$ 1,000	\$ 1,000
420	EQUIPMENT REPLACEMENT FUND	\$ 76,725	\$ 1,000	\$ 1,000
467	CLOSED2007 STREET IMPROVEMENTS	\$ 490	\$ -	\$ -
486	GENERAL CAPITAL IMPROVEMENTS	\$ 181	\$ 2,032,944	\$ -
489	STREET IMPROVEMENTS-GO BONDS	\$ 2,259	\$ 2,500	\$ 2,500
490	STREET IMPROVEMENTS-CO BONDS	\$ 3,947	\$ 3,001,000	\$ 4,500,500
502	PUBLIC UTILITY FUND	\$ 16,614,303	\$ 17,556,000	\$ 18,795,047
503	WATER METER REPLACEMENT FUND	\$ 1,379	\$ 1,000	\$ 1,000
504	WATER/SEWER EQUIP REPLACE FUND	\$ 237	\$ 75	\$ 75
508	CIP-WATER & SEWER FUND	\$ 33,104	\$ 8,500	\$ 1,910,000
522	STORM DRAINAGE UTILITY FUND	\$ 1,485,138	\$ 1,492,150	\$ 1,492,150
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$ -	\$ -
528	DRAINAGE IMPROVEMENTS FUND	\$ 3,255	\$ 2,500	\$ 2,500
552	SANITATION ENTERPRISE FUND	\$ 3,958,974	\$ 4,032,800	\$ 4,088,400
553	SANITATION EQUIP REPLACE FUND	\$ 46	\$ -	\$ -
624	LIBRARY REVENUE FUND	\$ 14,774	\$ 12,610	\$ 13,110
702	HELIPORT PROJECT-2011A BONDS	\$ 1,958	\$ -	\$ -
705	FIRE STATION IMPROVEMENTS	\$ -	\$ 1,016,379	\$ 3,150,000
710	PARK IMPROVEMENTS	\$ -	\$ 1,016,379	\$ 524,750
	TOTAL REVENUES BY FUND	\$ 70,147,132	\$ 77,316,450	\$ 82,991,541

* Revenues do not include interfund transfers

MAJOR REVENUE COMPARISON
ALL FUNDS



The first column for each group represents the actual revenues for the FY 2014, the second column represents the budgeted revenues for the FY 2015 and the third column represents the adopted revenues for FY 2016.

Charges for services represent 32.40% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, alarm monitoring revenues, storm drainage fees and ambulance services.

Property Taxes represent 28.88% of total budgeted revenues. This revenue is based on the assessed value of commercial, residential and business personal property in the City of DeSoto. The assessed value is multiplied by the tax rate of .7499 cents per \$100 valuation.

Sales Taxes comprise 9.02% of the total budgeted revenues. The city receives 2 cents of the total 8.25% remitted to the State for the sale of goods and services in DeSoto. The 2 cents received is allocated to the General Fund, the Economic Development Corporation and the Park Development Corporation.

Franchise Fees make up 6.21% of the total budgeted revenues. This fee is charged to specific utilities that conduct business in DeSoto and is based on gross receipts. The City also receives franchise fees from its Public Utility enterprise fund that provides water and wastewater treatment services to DeSoto residents and businesses.

Miscellaneous Revenues represent 23.49% of the total budgeted revenues. This source consist of Licenses and Permits, Intergovernmental revenues, Fines & Forfeitures, Debt proceeds, Auction proceeds, Lease income, Donations, and various other revenue sources.

Three-Year Comparison of Major Revenues All Funds

The **Storm Drainage Utility Fund** accounts for all activities necessary to operate and maintain the Storm Drainage Utility program. Storm drainage fees were increased effective fiscal year 2005 to provide for debris, tree and brush removal along Ten Mile Creek and to construct erosion control improvements at Meadows Parkway. Storm water fees are assessed monthly on all developed properties within the City. Current year budgeted revenue of \$1,492,150 remains unchanged from fiscal year 2015 and is approximately .5% higher than fiscal year 2014 actuals based upon conservative estimates of potential growth in the City.

The **Sanitation Enterprise Fund** was created during fiscal year 2002. This entity accounts for solid waste collection services, litter control and median beautification, street sweeping and household hazardous waste collection. Sanitation fund revenue is budgeted at \$4,088,400 for fiscal year 2016; an increase of \$129,426 over actual fiscal year 2014 revenues and \$103,000 over budgeted revenues for FY2015. This increase is due to a newly approved contract for services which will begin its third year of operations during fiscal year 2016.

The **Public Utility Fund** collects charges for services related to the supply and maintenance of water and sewer services to the residents of the City. The budgeted revenue for FY2016 represents approximately 23% of the total adopted City budgeted revenues and approximately 70% of the total City Charges for Services revenue. The FY2016 total budgeted revenue of \$18,795,047 represents Water Sales of approximately 51%, 47% for Sewer Sales and the balance is combined interest and penalties and miscellaneous income. FY2015 projected revenues for the Fund totals \$17,556,000, a reduction of the adopted budget, due to unseasonable rainfalls and customer conservation efforts. During 2015, the Public Utility Fund received an update to its 2014 Water Rate Study. The Study reviewed the customer base; trends in water usage; water supply costs and treatment of wastewater; and the funding capacity for necessary capital improvement projects. After which, an increase to the base rate and volume charge was proposed for FY2016. The FY2016 adopted water base rate will increase by 5.6% with volume rates remaining the same. The sewer charge base rate and volume rate will both increase by 16.3%. This rate change is budgeted to provide an approximate 3% increase in overall charges for services revenues. The Fund will continue its work toward the completion of the meter replacement program by transferring funds to Fund 503 Water Meter Replacement. The Fund's policy is to budget to maintain a reserve of 120 days of expenditures with any excess of the reserve to be used to fund capital improvements.

Property Taxes represent approximately 29% of total budgeted revenues for all funds. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District at 100% of market value and certified by the Chief Appraiser. The 2015 tax year certified taxable value of \$3,130,445,607 is a 3.73% increase over prior year and was used to build the FY2016 budget. Tax year 2015 taxable values certified in July by Dallas County increased by 8.45% for commercial property, decreased by 11.77% for business personal property, and increased by 6.26% for residential properties. The City has adopted a property tax rate of \$0.7499 per \$100 of valuation. This is a reduction of the prior tax rate of .7574 which had remained stable for four (4) years. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. The City has adopted a tax rate of \$0.5249 for operations and maintenance. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of \$0.2250 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

Three-Year Comparison of Major Revenues All Funds

Hotel and Sales Taxes represent approximately 9% of total budgeted revenues for all funds. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of DeSoto. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, 3/8 cent is used for the DeSoto Economic Development Corporation and 1/8 cent belongs to the DeSoto Park Development Corporation. Hotel Occupancy tax is remitted directly to the City from hotels within the City based upon 7% of gross hotel room rental revenue. Funds received are budgeted to fund the efforts of the Chamber of Commerce; annual Arts Grants; advertisement and events to attract tourist and visitors to the City. Hotel Occupancy tax revenues are budgeted to increase from the prior fiscal year budget. City staff and the Chamber of Commerce have increased their efforts to promote the City as a destination for sporting events, family reunions, and the arts which has resulted in additional hotel tax revenue in the prior two fiscal years.

Franchise Fees are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. Franchise fees for the 2016 fiscal year are estimated to be \$5,155,719 from the prior year's projected revenues of \$4,285,719. The increase is attributable to a reclassification of the 911 Emergency Fees collected for the Southwest Regional Communication Center from Intergovernmental Revenue (Participant Share) to Franchise Fees. Permits issued for new residential and commercial buildings increased during FY2015 indicating an increase in usage of franchise utilities in the City.

Miscellaneous Revenue and other financing sources are generated from a variety of sources. Revenues for lease and rental; auction proceeds; reimbursement of insurance claims and bond proceeds are the significant sources of this revenue. In the current year, approximately \$8.9 million is budgeted for bond proceeds to be issued for facility, parks, and street projects.

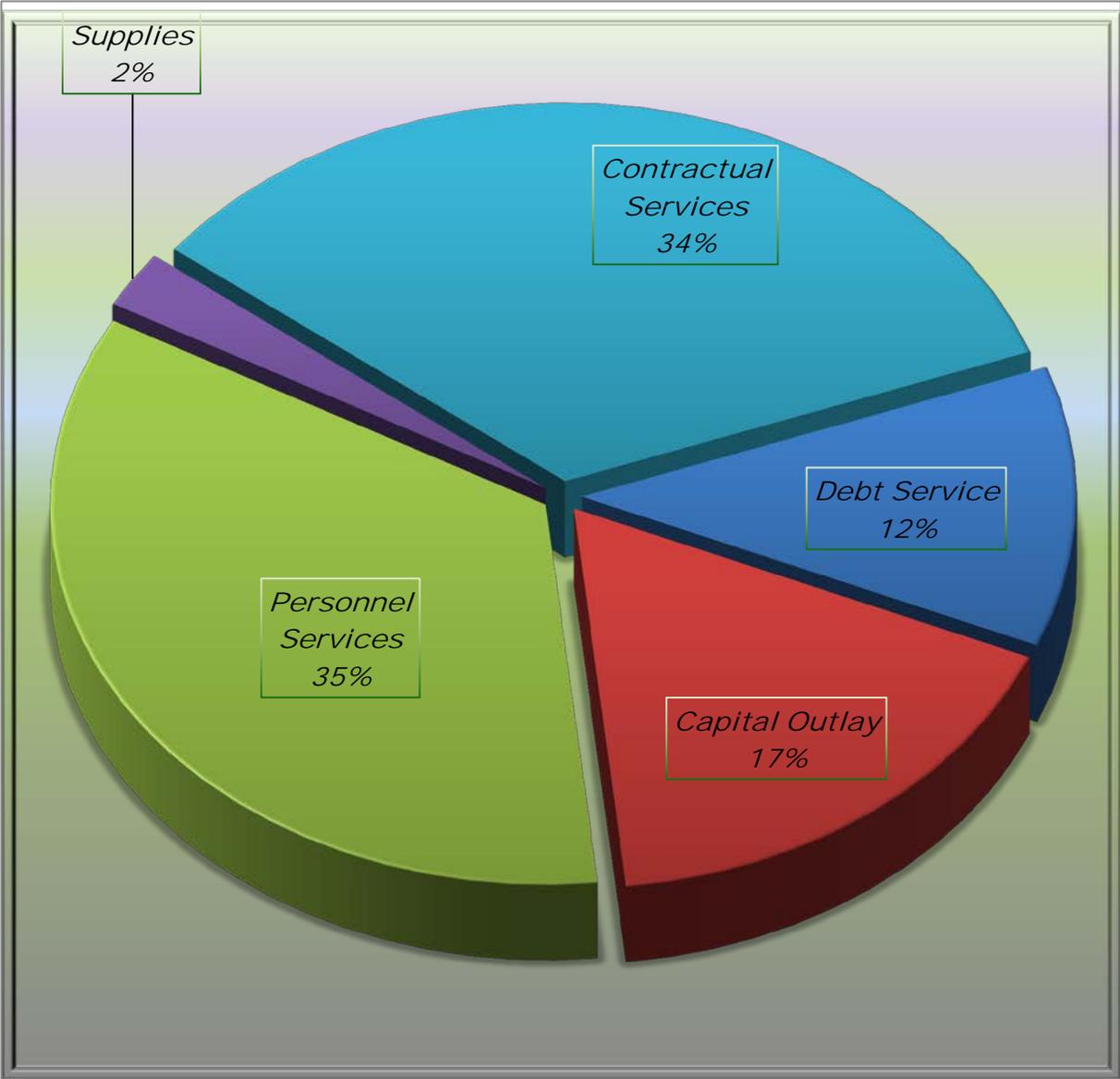
Southwest Regional Communications Center (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund is contributed by the three cities (Cedar Hill, DeSoto and Duncanville) serviced by the operation. All 911 Franchise Fee revenue collected by the three cities will also support its operations. The total budgeted revenue increase is conservatively budgeted at approximately 1.9%.to support increased personnel, operational and maintenance costs. Revenues generated from the alarm monitoring program are expected to remain unchanged from the prior fiscal year.

The **Regional Jail** was established to maintain a central location for expedient and professional book-in and detention services of arrested individuals for the police agencies of Cedar Hill, DeSoto and Lancaster in a cost-effective manner. Participant share revenues are the primary funding source for the Regional Jail. Funding for the Regional Jail is budgeted to remain the same as the prior fiscal year.



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City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2015-2016

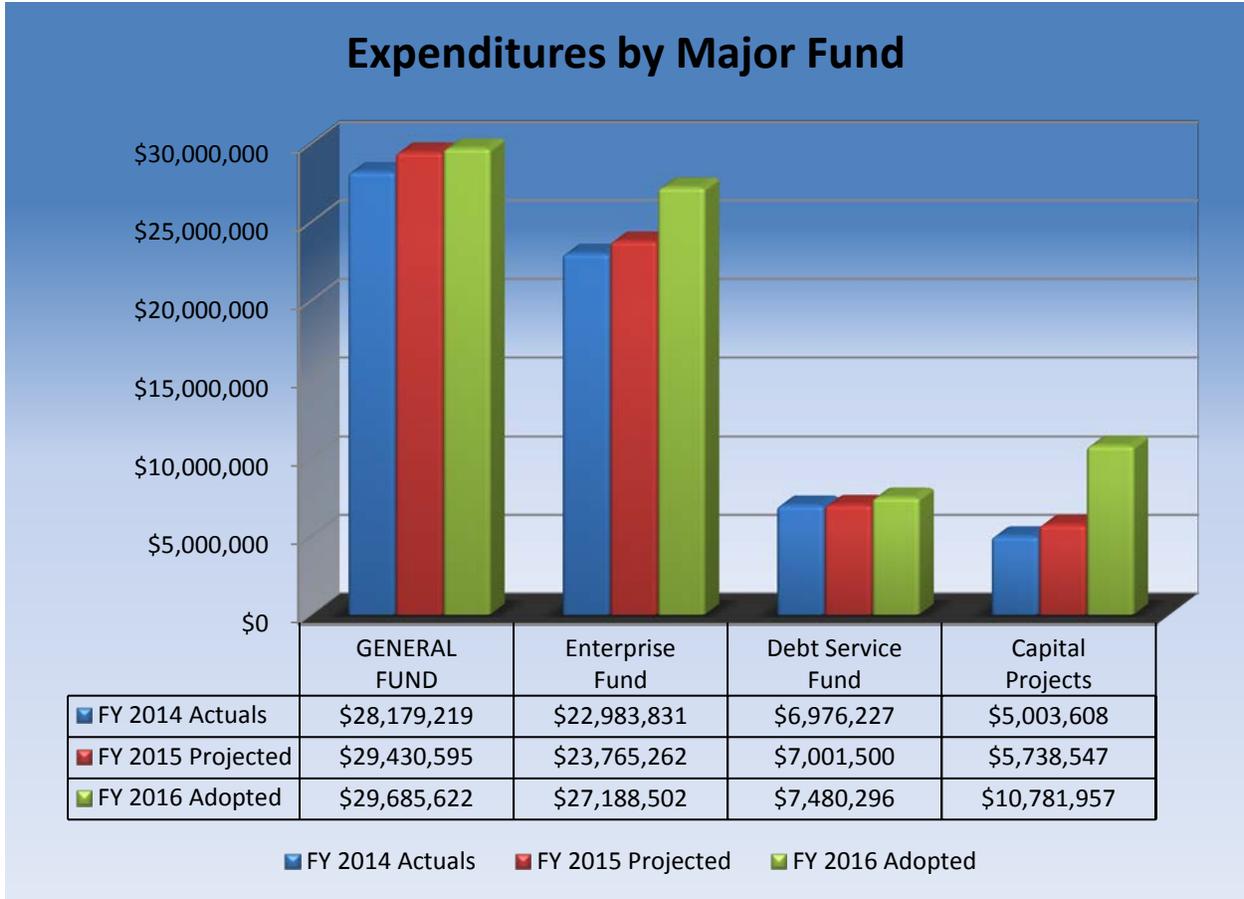


Total Budgeted Expenditures
\$83,734,912

CITY OF DESOTO
BUDGETED EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS-ADOPTED FY 2015-16

Fund No	Fund Name	Personnel		Service &		Capital Outlay	Debt Service	Interfund Transfers	TOTAL
		Services	Supplies	Professional Fees	Capital				
101	GENERAL FUND	\$ 22,997,492	\$ 1,159,640	\$ 5,358,017	\$ 120,000	\$ 50,473	\$ 5,094,889	\$ 34,780,511	
102	PEG FUND	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	
111	SW REGIONAL COMM. CENTER FUND	\$ 2,141,090	\$ 84,017	\$ 692,891	\$ -	\$ -	\$ 143,000	\$ 3,060,998	
112	CITY JAIL OPERATIONS	\$ 990,673	\$ 18,000	\$ 88,592	\$ -	\$ -	\$ 20,500	\$ 1,117,765	
118	PARK DEVELOPMENT CORP. FUND	\$ -	\$ -	\$ -	\$ -	\$ 245,475	\$ 461,775	\$ 707,250	
209	POLICE DEPT.-STATE SEIZED FUND	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400	
210	POLICE DEPT.- FED SEIZED FUNDS	\$ -	\$ 93,000	\$ 45,000	\$ -	\$ -	\$ -	\$ 138,000	
213	EMS/FIRE SPECIAL REVENUE FUND	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	
221	HOTEL OCCUPANCY TAX FUND	\$ 4,623	\$ -	\$ 576,562	\$ -	\$ -	\$ 140,607	\$ 721,792	
222	CLOSED- NANCE FARM FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
223	YOUTH SPORTS ASSOC-BASEBALL	\$ -	\$ -	\$ 39,551	\$ -	\$ -	\$ -	\$ 39,551	
224	JUVENILE CASE MANAGER FUND	\$ 53,700	\$ 1,000	\$ 6,794	\$ -	\$ -	\$ -	\$ 61,494	
225	MUNICIPAL COURT TECHNOLOGY	\$ -	\$ 4,500	\$ 11,230	\$ -	\$ -	\$ -	\$ 15,730	
226	MUNICIPAL COURT SECURITY FUND	\$ 4,076	\$ 19,600	\$ 6,571	\$ -	\$ -	\$ 50,200	\$ 80,447	
227	RECREATION REVOLVING FUND	\$ 96,974	\$ 24,900	\$ 231,775	\$ 21,000	\$ -	\$ 70,000	\$ 444,649	
228	FIRE TRAINING FUND	\$ 157,915	\$ 45,000	\$ 84,626	\$ -	\$ -	\$ 33,300	\$ 320,841	
229	POLICE GRANT FUND	\$ 49,784	\$ 5,500	\$ 1,500	\$ -	\$ -	\$ -	\$ 56,784	
230	ENERGY MANAGEMENT FUND	\$ -	\$ -	\$ 1,938,000	\$ -	\$ -	\$ -	\$ 1,938,000	
231	SENIOR CENTER	\$ -	\$ -	\$ 10,520	\$ -	\$ -	\$ -	\$ 10,520	
233	YOUTH SPORTS ASSOC-SOCCER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
234	POLICE-HOMELAND SECURE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 5,470	\$ -	\$ 28,200	\$ -	\$ -	\$ -	\$ 33,670	
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ 36,000	
240	HEALTH FACILITIES DEVEL CORP	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100	
241	HOUSING FINANCE CORP	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	
242	INDUSTRIAL DEVEL. AUTHORITY	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ -	\$ -	\$ 2,730	\$ -	\$ -	\$ -	\$ 2,730	
263	CDBG GRANT FUND	\$ 91,402	\$ 8,415	\$ 7,050	\$ -	\$ -	\$ 122,817	\$ 229,684	
264	FIRE GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
305	BOND DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ 7,480,296	\$ 26,300	\$ 7,506,596	
347	DEBT SERVICE PARKS DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 214,275	\$ -	\$ 214,275	
401	FIRE PPE REPLACEMENT	\$ -	\$ 12,235	\$ -	\$ -	\$ -	\$ -	\$ 12,235	
402	FIRE EQUIP. REPLACEMENT FUND	\$ -	\$ 64,401	\$ -	\$ -	\$ -	\$ -	\$ 64,401	
403	FURNITURE REPLACEMENT FUND	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
406	COMMAND VEHICLE FIRE	\$ -	\$ 3,200	\$ 15,000	\$ -	\$ -	\$ -	\$ 18,200	
407	PARK MAINTENANCE	\$ -	\$ 24,500	\$ 5,000	\$ -	\$ -	\$ -	\$ 29,500	
408	POOL MAINTENANCE FUND	\$ -	\$ -	\$ 16,400	\$ -	\$ -	\$ -	\$ 16,400	
409	POLICE EQUIPMENT REPLACE FUND	\$ -	\$ 108,545	\$ -	\$ -	\$ -	\$ 7,107	\$ 115,652	
410	FACILITY MAINTENANCE	\$ -	\$ -	\$ 441,793	\$ 46,000	\$ -	\$ -	\$ 487,793	
412	ELECTRON.EQUIP.REPLACE.FUND	\$ -	\$ 109,800	\$ -	\$ 49,000	\$ -	\$ -	\$ 158,800	
413	SWRCC-EQUIPMENT REPLACE FUND	\$ -	\$ 10,000	\$ -	\$ 34,494	\$ -	\$ -	\$ 44,494	
417	PARK LAND DEDICATION	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ -	\$ -	\$ -	\$ 634,689	\$ -	\$ -	\$ 634,689	
420	EQUIPMENT REPLACEMENT FUND	\$ -	\$ -	\$ -	\$ 648,400	\$ 158,374	\$ -	\$ 806,774	
486	GENERAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 44,870	\$ -	\$ -	\$ 44,870	
489	STREET IMPROVEMENTS-GO BONDS	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000	
490	STREET IMPROVEMENTS-CO BONDS	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 50,000	\$ -	\$ 4,550,000	
502	PUBLIC UTILITY FUND	\$ 1,930,389	\$ 102,085	\$ 14,295,896	\$ -	\$ 1,000	\$ 2,191,583	\$ 18,520,953	
503	WATER METER REPLACEMENT FUND	\$ -	\$ -	\$ 667,000	\$ -	\$ -	\$ -	\$ 667,000	
504	WATER/SEWER EQUIP REPLACE FUND	\$ -	\$ 50,000	\$ -	\$ 128,800	\$ -	\$ -	\$ 178,800	
508	CIP-WATER & SEWER FUND	\$ -	\$ -	\$ -	\$ 3,800,000	\$ 1,173,809	\$ -	\$ 4,973,809	
522	STORM DRAINAGE UTILITY FUND	\$ 310,009	\$ 11,000	\$ 211,172	\$ -	\$ 350	\$ 590,521	\$ 1,123,052	
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ 26,000	
528	DRAINAGE IMPROVEMENTS FUND	\$ -	\$ -	\$ -	\$ 125,000	\$ 439,522	\$ -	\$ 564,522	
552	SANITATION ENTERPRISE FUND	\$ 263,445	\$ 34,075	\$ 3,584,150	\$ -	\$ -	\$ 84,800	\$ 3,966,470	
553	SANITATION EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ -	\$ 34,800	\$ -	\$ 34,800	
624	LIBRARY REVENUE FUND	\$ -	\$ 4,500	\$ 5,810	\$ -	\$ -	\$ 610	\$ 10,920	
705	FIRE STATION IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 150,000	\$ -	\$ 3,150,000	
710	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 500,000	\$ 24,750	\$ -	\$ 524,750	
		\$ 29,097,042	\$ 2,028,263	\$ 28,428,230	\$ 14,158,253	\$ 10,023,124	\$ 9,038,009	\$ 92,772,921	

City of DeSoto, Texas
Three Year Comparison of Major Expenditures
All Funds



The General Fund includes the administrative, engineering and public safety functions of local government.

The Enterprise funds include the delivery of water and sewer service and annual payments for principal and interest on Certificates of Obligation bonds (Public Utility Fund). In addition, the Storm Drainage Fund includes all activities necessary to operate and maintain the Storm Drainage Utility program; and the Sanitation Fund accounts for solid waste activities and city beautification efforts.

The Debt Service fund includes payments for long-term bond interest & principal.

The Capital Project funds reflect funding for capital acquisitions and construction projects.

CITY OF DESOTO
EXPENDITURE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY 2014	Projected FY 2015	Adopted FY 2016	Planning FY 2017
101	GENERAL FUND	\$28,179,219	\$29,430,595	\$29,685,622	\$29,530,696
102	PEG FUND	\$35,605	\$130,000	\$300,000	\$0
111	SW REGIONAL COMM. CENTER FUND	\$2,756,625	\$2,961,014	\$2,917,998	\$2,941,518
112	CITY JAIL OPERATIONS	\$971,221	\$1,084,555	\$1,097,265	\$1,110,375
118	PARK DEVELOPMENT CORP. FUND	\$243,641	\$242,050	\$245,475	\$245,475
209	POLICE DEPT.-STATE SEIZED FUND	\$4,341	\$1,000	\$400	\$200
210	POLICE DEPT.- FED SEIZED FUNDS	\$107,291	\$100,000	\$138,000	\$40,000
211	CLOSED-POLICE COMMUNITY FUND	\$10,848	\$0	\$0	\$0
213	EMS/FIRE SPECIAL REVENUE FUND	\$0	\$10,000	\$35,000	\$1,500
221	HOTEL OCCUPANCY TAX FUND	\$413,809	\$506,737	\$581,185	\$577,800
223	YOUTH SPORTS ASSOC-BASEBALL	\$31,902	\$31,902	\$39,551	\$33,248
224	JUVENILE CASE MANAGER FUND	\$23,636	\$26,477	\$61,494	\$62,254
225	MUNICIPAL COURT TECHNOLOGY	\$10,810	\$15,111	\$15,730	\$11,000
226	MUNICIPAL COURT SECURITY FUND	\$30,303	\$20,620	\$30,247	\$23,542
227	RECREATION REVOLVING FUND	\$321,199	\$355,512	\$374,649	\$386,151
228	FIRE TRAINING FUND	\$242,398	\$280,173	\$287,541	\$288,168
229	POLICE GRANT FUND	\$15,813	\$9,120	\$56,784	\$70,507
230	ENERGY MANAGEMENT FUND	\$2,122,254	\$2,178,020	\$1,938,000	\$1,938,000
231	SENIOR CENTER	\$12,315	\$9,250	\$10,520	\$10,915
233	YOUTH SPORTS ASSOC-SOCCER	\$36,469	\$7,916	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$21,267	\$37,529	\$33,670	\$33,724
239	YOUTH SPORTS ASSOC-BASKETBALL	\$22,465	\$35,000	\$36,000	\$36,000
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$100	\$100
241	HOUSING FINANCE CORP	\$19,466	\$20,000	\$20,000	\$20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$0	\$250	\$250	\$250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$2,214	\$2,215	\$2,730	\$2,570
263	CDBG GRANT FUND	\$0	\$0	\$106,867	\$103,573
264	FIRE GRANT FUND	\$8,124	\$0	\$0	\$0
305	BOND DEBT SERVICE FUND	\$6,976,227	\$7,001,500	\$7,480,296	\$7,510,296
347	DEBT SERVICE PARKS DEVELOPMENT	\$213,600	\$214,150	\$214,275	\$214,275
401	FIRE PPE REPLACEMENT	\$79,518	\$11,867	\$12,235	\$12,000
402	FIRE EQUIP. REPLACEMENT FUND	\$19,632	\$68,000	\$64,401	\$64,401
403	FURNITURE REPLACEMENT FUND	\$21,969	\$30,000	\$30,000	\$30,000
406	COMMAND VEHICLE FIRE	\$245	\$14,700	\$18,200	\$14,700
407	PARK MAINTENANCE	\$52,768	\$10,000	\$29,500	\$29,500
408	POOL MAINTENANCE FUND	\$7,664	\$86,500	\$16,400	\$16,400
409	POLICE EQUIPMENT REPLACE FUND	\$84,182	\$109,449	\$108,545	\$113,282
410	FACILITY MAINTENANCE	\$311,606	\$430,200	\$487,793	\$441,793
412	ELECTRON.EQUIP.REPLACE.FUND	\$389,974	\$157,000	\$158,800	\$263,400
413	SWRCC-EQUIPMENT REPLACE FUND	\$0	\$52,340	\$44,494	\$15,000
417	PARK LAND DEDICATION	\$9,000	\$62,849	\$50,000	\$25,000
419	CAPITAL IMPR.-OTHER PUBL WKS	\$720,955	\$342,068	\$634,689	\$704,689
420	EQUIPMENT REPLACEMENT FUND	\$543,427	\$719,200	\$806,774	\$1,258,763
467	CLOSED2007 STREET IMPROVEMENTS	\$53,377	\$0	\$0	\$0
486	GENERAL CAPITAL IMPROVEMENTS	\$129,303	\$301,796	\$44,870	\$35,000
489	STREET IMPROVEMENTS-GO BONDS	\$1,625,855	\$530,000	\$95,000	\$0
490	STREET IMPROVEMENTS-CO BONDS	\$680,818	\$831,000	\$4,550,000	\$5,050,000
502	PUBLIC UTILITY FUND	\$13,618,588	\$15,437,917	\$16,329,370	\$16,503,732
503	WATER METER REPLACEMENT FUND	\$1,233,269	\$467,000	\$667,000	\$699,000
504	WATER/SEWER EQUIP REPLACE FUND	\$25,743	\$280,300	\$178,800	\$75,600
508	CIP-WATER & SEWER FUND	\$2,727,501	\$2,326,687	\$4,973,809	\$5,689,809
522	STORM DRAINAGE UTILITY FUND	\$438,477	\$499,545	\$532,531	\$536,681
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$26,000	\$55,000
528	DRAINAGE IMPROVEMENTS FUND	\$1,144,530	\$964,333	\$564,522	\$1,227,569
552	SANITATION ENTERPRISE FUND	\$3,675,564	\$3,754,680	\$3,881,670	\$3,947,052
553	SANITATION EQUIP REPLACE FUND	\$120,160	\$0	\$34,800	\$120,000
624	LIBRARY REVENUE FUND	\$8,790	\$10,910	\$10,310	\$10,310
702	HELIPORT PROJECT-2011A BONDS	\$273,316	\$1,200	\$0	\$0
705	FIRE STATION IMPROVEMENTS	\$0	\$1,016,359	\$3,150,000	\$1,050,000
710	PARK IMPROVEMENTS	\$0	\$1,016,359	\$524,750	\$0
		\$70,829,292	\$74,243,055	\$83,734,912	\$83,180,818

* Expenditures do not include interfund transfers

GENERAL



FUND



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CITY OF DESOTO

GENERAL FUND

101 - 102

SUMMARY

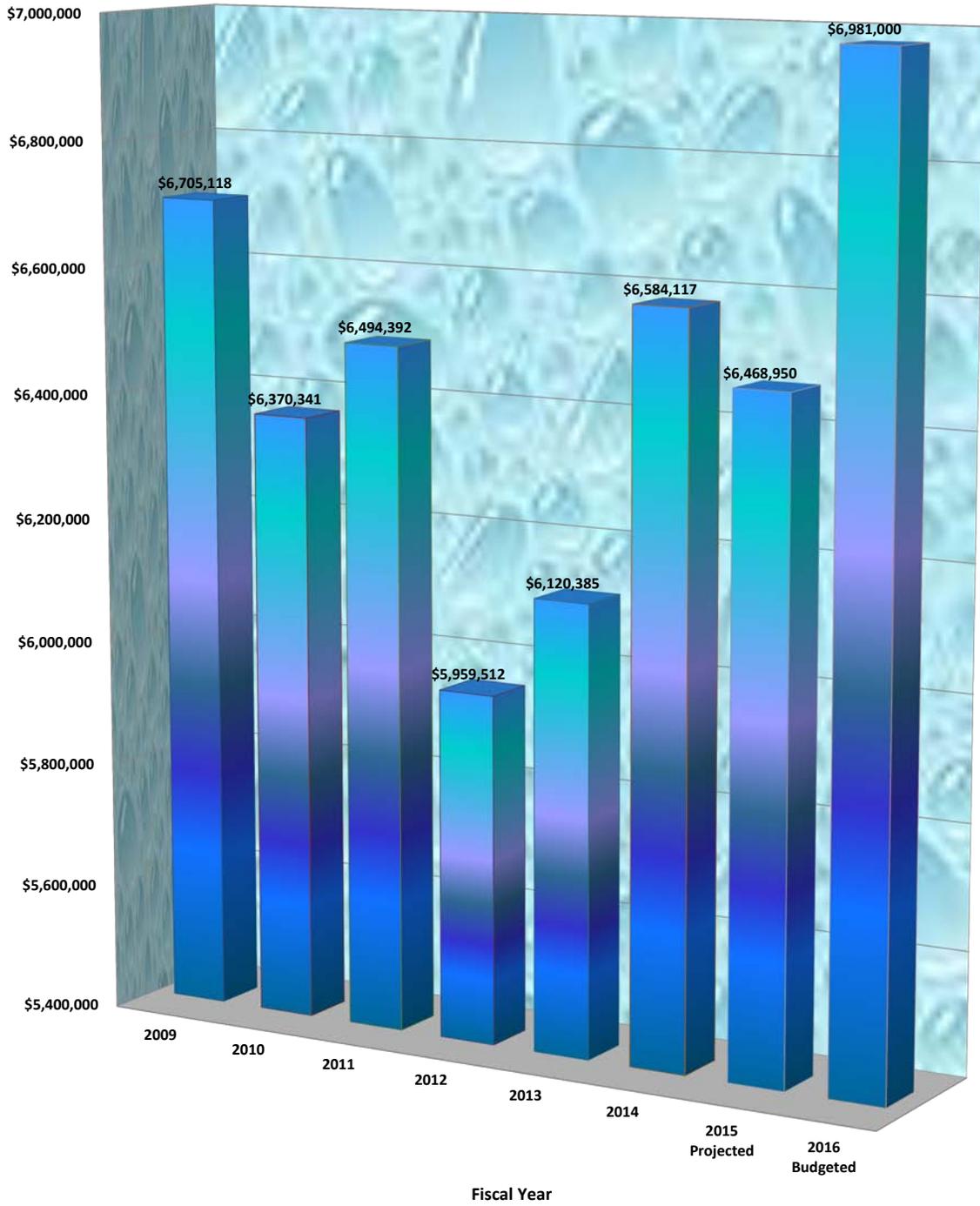
LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2014	2015	2015	2016	2017
FUND BALANCE-BEGINNING	\$8,468,955	\$10,423,681	\$10,423,681	\$9,646,194	\$ 9,234,745
REVENUES					
PROPERTY TAXES	\$15,959,378	\$16,692,977	\$16,692,977	\$16,920,253	\$17,244,087
FRANCHISE FEES	\$4,339,021	\$4,265,719	\$4,285,719	\$4,005,719	\$4,006,719
SALES TAXES	\$6,584,117	\$5,896,000	\$6,468,950	\$6,981,000	\$7,131,000
LICENSES & PERMITS	\$1,248,422	\$877,650	\$897,650	\$904,150	\$904,150
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FORFEITURES	\$1,444,240	\$1,109,000	\$1,210,000	\$1,395,000	\$1,390,000
INTERGOVERNMENTAL	\$514,680	\$559,458	\$551,046	\$444,807	\$444,807
INTEREST REVENUES	\$38,486	\$50,000	\$50,400	\$45,400	\$50,300
CHARGES FOR SERVICES	\$1,423,050	\$1,166,000	\$1,197,000	\$1,478,000	\$1,478,000
RECREATION FEES	\$254,776	\$244,750	\$244,000	\$244,550	\$245,750
MISCELLANEOUS	\$565,812	\$343,200	\$342,045	\$342,046	\$342,046
INTERFUND TRANSFERS	\$130,853	\$47,117	\$36,080	\$36,300	\$36,300
SOURCES	\$34,374,672	\$33,123,708	\$33,847,704	\$34,669,062	\$35,144,996
TOTAL AVAILABLE RESOURCES	\$ 42,843,627	\$ 43,547,389	\$ 44,271,385	\$ 44,315,256	\$44,379,741
APPROPRIATIONS					
PERSONNEL	\$21,239,634	\$22,319,912	\$22,320,512	\$22,997,492	\$23,176,961
SUPPLIES	\$999,329	\$1,070,289	\$1,027,322	\$1,159,640	\$1,143,988
SERVICES & PROFESSIONAL FEES	\$5,485,868	\$5,432,278	\$5,443,588	\$5,090,192	\$5,076,774
CAPITAL OUTLAY	\$49,926	\$158,821	\$130,000	\$330,000	\$70,000
TRANSFERS TO OTHER FUNDS	\$3,705,122	\$4,029,439	\$4,014,596	\$4,344,889	\$5,074,783
DEBT SERVICE	\$51,173	\$51,673	\$51,673	\$50,473	\$50,473
OPERATING EXPENDITURES	\$31,531,051	\$33,062,412	\$32,987,691	\$33,972,686	\$34,592,979
USES OF FUND BALANCE					
FICA EXP.-EMPLOYER	\$1,478	\$0	\$0	\$0	\$0
WORKER'S COMPENSATION	\$138	\$0	\$0	\$0	\$0
TMRS-EMPLOYER	\$562	\$0	\$0	\$0	\$0
REPAIR & MAINTENANCE	\$0	\$0	\$0	\$60,000	\$0
CONSULTANT SERVICES	\$8,383	\$0	\$0	\$167,000	\$0
LIGHTING OF STREET SIGNS	\$33,188	\$0	\$0	\$0	\$0
SUMMER INTERN PROGRAM	\$18,882	\$20,000	\$20,000	\$12,500	\$12,500
ECONOMIC INCENTIVES	\$106,305	\$200,000	\$200,000	\$0	\$0
BUSINESS GRANTS	\$0	\$17,500	\$17,500	\$28,325	\$0
OTHER CONTRACTUAL SERVICES	\$0	\$40,000	\$60,000	\$0	\$0
COMPREHENSIVE PLAN	\$45,478	\$50,000	\$50,000	\$0	\$0
CHRISTMAS EXPENSES	\$19,442	\$0	\$0	\$0	\$0
SUMMER YOUTH PROGRAM	\$438	\$0	\$0	\$0	\$0
FIREWORKS EXPENSES	\$18,500	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$136,102	\$185,000	\$185,000	\$90,000	\$0
STREET INFRASTRUCTURE IMPROVES	\$0	\$55,000	\$55,000	\$0	\$0
TRANS TO 412 ELECTRONIC EQUIP	\$0	\$500,000	\$500,000	\$500,000	\$500,000
TRANS TO 108-STABILIZATION FD	\$500,000	\$550,000	\$550,000	\$250,000	\$250,000
TOTAL USES OF FUND BALANCE	\$888,896	\$1,632,500	\$1,637,500	\$1,107,825	\$762,500
TOTAL APPROPRIATIONS	\$32,419,946	\$34,694,912	\$34,625,191	\$35,080,511	\$35,355,479
FUND BALANCE-ENDING	\$10,423,681	\$8,852,477	\$9,646,194	\$9,234,745	\$9,024,262
Reserve Requirement - 60 days of Expenditures	5,183,186	5,434,917	5,422,634	5,584,551	5,686,517
Reserve Requirement %	16%	16%	16%	16%	16%
Amount over/(under) Reserve Requirement	5,240,494	3,417,560	4,223,560	3,650,194	3,337,745
Actual # days covered	121	98	107	99	95
Actual Total Reserve %	33%	27%	29%	27%	26%



<u>Fiscal Yr</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
2009	0.48592	0.21380	0.69972
2010	0.49592	0.20381	0.69973
2011	0.50492	0.23020	0.73512
2012	0.50490	0.25250	0.75740
2013	0.51990	0.23750	0.75740
2014	0.53030	0.22710	0.75740
2015	0.53030	0.22710	0.75740
2016	0.52490	0.22500	0.74990

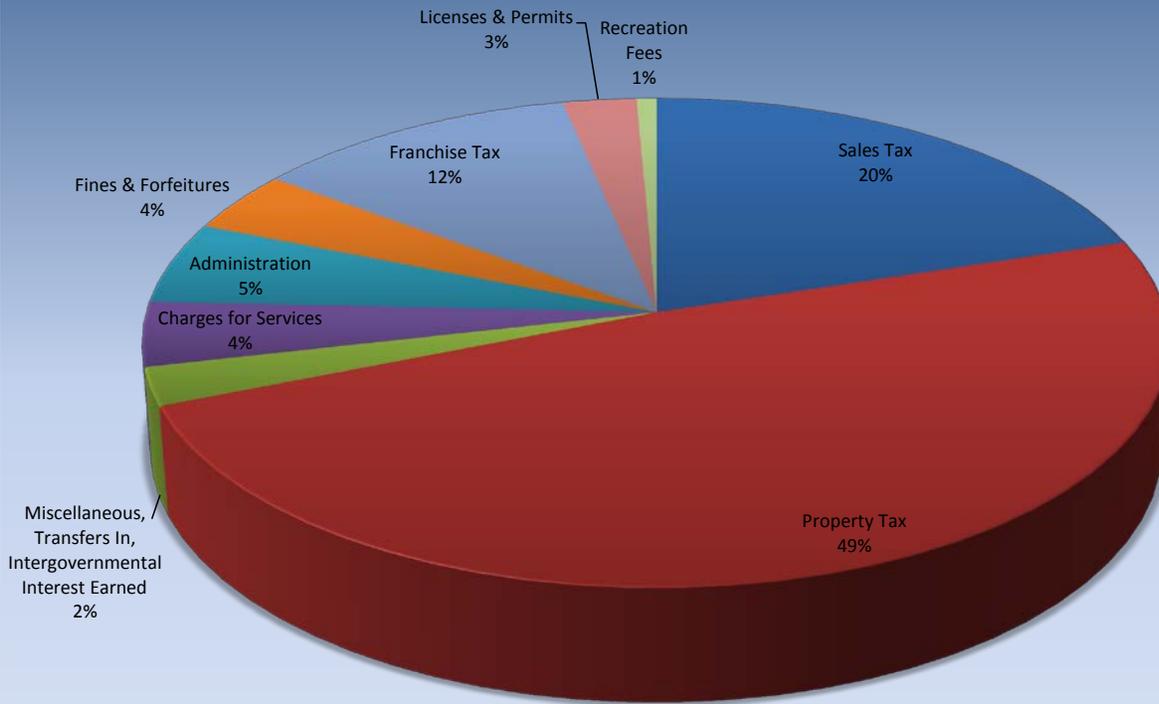
The General Fund FY 2016 tax rate of 52.49 cents per \$100 valuation for Maintenance and Operations will decrease by .54 cents per \$100 valuation when compared to the FY 2015 tax rate. The Debt Service Fund Adopted FY 2016 tax rate of 22.50 cents per \$100 valuation for principal and interest payments on bonded debt will decrease by .21 cents per \$100 valuation as compared to the FY 2015 tax rate.

Sales Tax History



<u>Fiscal Year</u>	<u>Sales Tax</u>
2009	\$ 6,705,118
2010	\$ 6,370,341
2011	\$ 6,494,392
2012	\$ 5,959,512
2013	\$ 6,120,385
2014	\$ 6,584,117
2015 Projected	\$ 6,468,950
2016 Budgeted	\$ 6,981,000

**General Fund Revenues Total Budget
\$34,669,062**



FY 2016

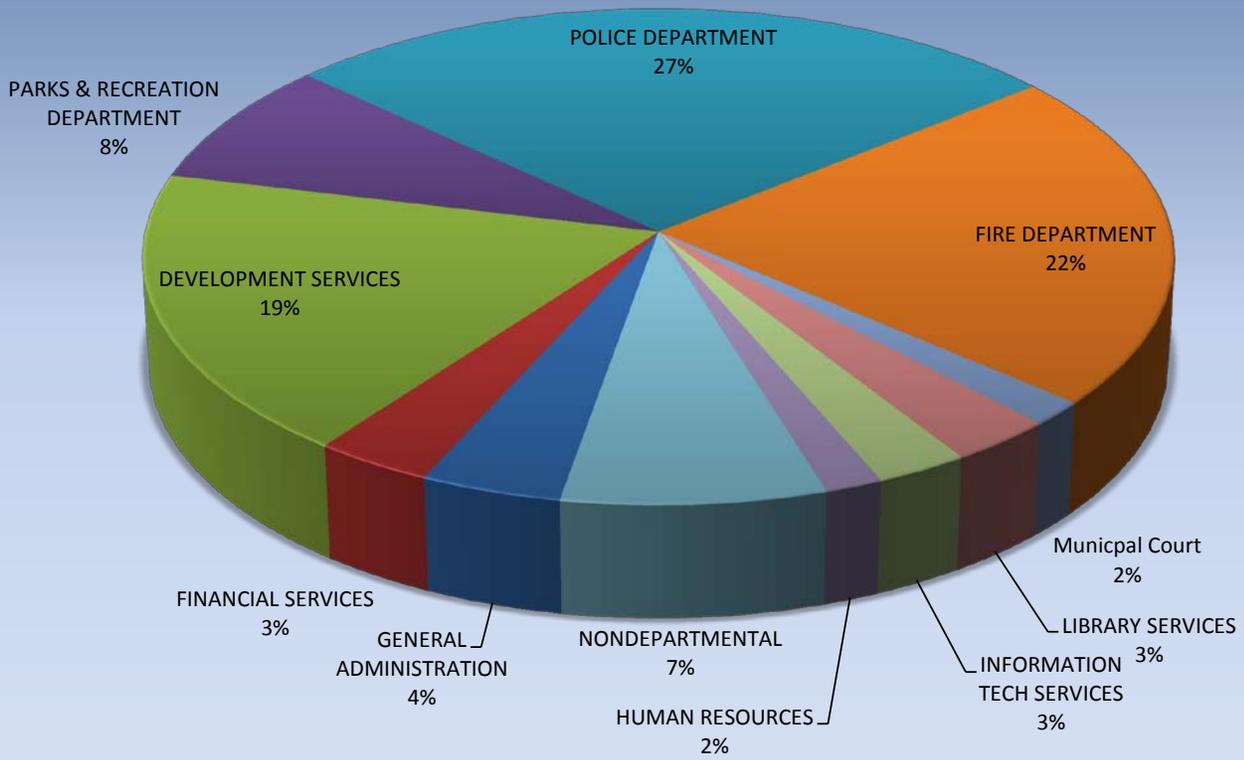
**CITY OF DESOTO
GENERAL FUND
101 - 102
REVENUES BY CATEGORY**

LINE ITEM REVENUES	Actual FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FRANCHISE-ELECTRIC UTILITIES	\$1,476,742	\$1,465,000	\$1,465,000	\$1,465,000	\$1,465,000
FRANCHISE-NATURAL GAS UTILITY	\$510,017	\$450,000	\$450,000	\$450,000	\$450,000
FRANCHISE-TELEPHONE UTILITIES	\$251,850	\$260,000	\$260,000	\$250,000	\$250,000
FRANCHISE-CABLE TELEVISION	\$751,148	\$625,000	\$645,000	\$735,000	\$736,000
FRANCHISE-W & S UTILITIES(502)	\$962,290	\$1,105,719	\$1,105,719	\$1,105,719	\$1,105,719
E911 REVENUE-DESOTO	\$386,974	\$360,000	\$360,000	\$0	\$0
FRANCHISE FEES	\$4,339,021	\$4,265,719	\$4,285,719	\$4,005,719	\$4,006,719
CURRENT TAXES	\$15,003,519	\$15,719,433	\$15,719,433	\$16,191,709	\$16,515,543
PROPERTY TAX CONTRA	\$0	\$0	\$0	(\$200,000)	(\$200,000)
PAYMENT IN LIEU OF PROP. TAXES	\$688,544	\$688,544	\$688,544	\$688,544	\$688,544
DELINQUENT TAXES	\$152,850	\$165,000	\$165,000	\$140,000	\$140,000
PENALTIES & INTEREST	\$114,464	\$120,000	\$120,000	\$100,000	\$100,000
PROPERTY TAXES	\$15,959,378	\$16,692,977	\$16,692,977	\$16,920,253	\$17,244,087
SALES TAX	\$4,365,924	\$3,890,000	\$5,365,950	\$5,600,000	\$5,750,000
SALES TAX CONTRA	\$0	\$0	(\$1,118,000)	(\$1,300,000)	(\$1,400,000)
MIXED DRINK TAX	\$35,231	\$31,000	\$31,000	\$31,000	\$31,000
SALES TAX FOR PROP TAX REDUCT.	\$2,182,962	\$1,975,000	\$2,190,000	\$2,650,000	\$2,750,000
SALES TAX	\$6,584,117	\$5,896,000	\$6,468,950	\$6,981,000	\$7,131,000
BUILDING PERMITS	\$907,840	\$650,000	\$670,000	\$650,000	\$650,000
DEVELOPMENT PERMIT FEES	\$166,576	\$60,000	\$60,000	\$60,000	\$60,000
BEVERAGE PERMITS & FEES	\$270	\$150	\$150	\$150	\$150
ALARM PERMITS REVENUE	\$152,737	\$150,000	\$150,000	\$180,000	\$180,000
ZONING & APPLICATION FEES	\$20,999	\$17,500	\$17,500	\$14,000	\$14,000
BOARDING FACILITY PERMIT	\$0	\$0	\$0	\$0	\$0
LICENSES & PERMITS	\$1,248,422	\$877,650	\$897,650	\$904,150	\$904,150
REIMB-ADMIN COST FROM 502 W/S	\$1,269,164	\$1,269,164	\$1,269,164	\$1,269,164	\$1,269,164
REIMB-ADMIN COST FROM 522 DRNG	\$102,673	\$102,673	\$102,673	\$102,673	\$102,673
REIMB-ADMIN COST FROM 552 SANI	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
ADMINISTRATIVE FEES	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FEES MUNICIPAL COURT	\$1,331,014	\$1,004,000	\$1,100,000	\$1,300,000	\$1,300,000
E-FEE MUNICIPAL COURT	\$590	\$0	\$0	\$0	\$0
COURT TAX RETAINAGE	\$50,173	\$48,000	\$48,000	\$50,000	\$50,000
VEHICLE STORAGE & IMP FEES	\$25,860	\$15,000	\$20,000	\$20,000	\$15,000
LIBRARY FINES	\$36,503	\$42,000	\$42,000	\$25,000	\$25,000
FINES & FORFEITURES	\$1,444,240	\$1,109,000	\$1,210,000	\$1,395,000	\$1,390,000
INTERGOVERNMENTAL REVENUE	\$47,198	\$65,419	\$57,007	\$57,007	\$57,007
INTERGOVERNMENTAL REIMBURSE	\$99,905	\$91,800	\$91,800	\$91,800	\$91,800
INTERGOV'T REIMBURSE-LIBRARY	\$7,500	\$0	\$0	\$0	\$0
INTERGOV'T REIMBURSE-COURT	\$23,400	\$26,000	\$26,000	\$26,000	\$26,000
INTERGOV'T REIMBURSE-CDBG GRNT	\$59,626	\$106,239	\$106,239	\$0	\$0
INTERGOVT-DESOTO ISD	\$277,052	\$270,000	\$270,000	\$270,000	\$270,000
INTERGOVERNMENTAL	\$514,680	\$559,458	\$551,046	\$444,807	\$444,807

REVENUES BY CATEGORY

LINE ITEM REVENUES	Actual FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
INTEREST REVENUE	\$44,168	\$50,000	\$50,400	\$45,400	\$50,300
NET(INC)/DEC FMV-INVESTMENTS	(\$5,682)	\$0	\$0	\$0	\$0
INTEREST/FMV REVENUE	\$38,486	\$50,000	\$50,400	\$45,400	\$50,300
FIRE & AMBULANCE RUNS	\$24,700	\$18,000	\$18,000	\$20,000	\$20,000
AMBULANCE SERVICE CHARGE	\$1,210,231	\$975,000	\$1,001,000	\$1,280,000	\$1,280,000
FIRE PREVENTION INSPECTIONS	\$15,881	\$6,000	\$6,000	\$7,500	\$7,500
LIBRARY USAGE FEES	\$376	\$0	\$0	\$0	\$0
LIBRARY INTERNET PRINTING	\$9,716	\$10,000	\$10,000	\$10,000	\$10,000
MOWING REVENUE	\$115,713	\$105,000	\$110,000	\$110,000	\$110,000
HEALTH INSPECTIONS	\$46,414	\$50,000	\$50,000	\$50,000	\$50,000
NSF COLL. & SERVICE FEES	\$20	\$0	\$0	\$0	\$0
MAPS & PUBLICATIONS	\$0	\$2,000	\$2,000	\$500	\$500
CHARGES FOR SERVICES	\$1,423,050	\$1,166,000	\$1,197,000	\$1,478,000	\$1,478,000
PAVILION RENTAL	\$12,850	\$9,000	\$9,000	\$10,000	\$10,000
LINEN SERVICE FEES	\$8,672	\$7,500	\$7,500	\$7,500	\$7,500
RECREATION ID CARDS	\$0	\$750	\$0	\$750	\$750
POOL RENTALS	\$7,560	\$10,200	\$10,200	\$10,200	\$10,200
SWIM LESSONS	\$21,450	\$23,200	\$23,200	\$22,000	\$23,200
CONCESSION REVENUE	\$2,001	\$2,600	\$2,600	\$2,600	\$2,600
SWIM POOL DAILY ADMISSION	\$50,275	\$48,000	\$48,000	\$48,000	\$48,000
CIVIC CENTER REVENUES	\$134,270	\$125,000	\$125,000	\$125,000	\$125,000
GRIMES PARK FACILITY REVENUE	\$0	\$3,500	\$3,500	\$3,500	\$3,500
RECREATION PASSES	\$17,698	\$15,000	\$15,000	\$15,000	\$15,000
RECREATION FEES	\$254,776	\$244,750	\$244,000	\$244,550	\$245,750
DONATIONS/SPONSORSHIPS	\$4,007	\$0	\$0	\$0	\$0
CONTRIBUTIONS-USP	\$12,710	\$13,000	\$11,845	\$11,846	\$11,846
MISC REVENUE-INSURANCE REFUND	\$275,180	\$0	\$0	\$0	\$0
MISC REVENUE-INSURANCE REIMBUR	\$75,323	\$50,000	\$50,000	\$50,000	\$50,000
MISCELLANEOUS REVENUE	\$41,614	\$75,000	\$75,000	\$75,000	\$75,000
FINANCE ADMIN FEE-111 SWRCC	\$29,700	\$27,000	\$27,000	\$27,000	\$27,000
FILING FEE FOR CANDIDATES	\$0	\$200	\$200	\$200	\$200
OPEN RECORDS REVENUE	\$4	\$0	\$0	\$0	\$0
REVENUE FROM LEASE/RENT	\$91,088	\$88,000	\$88,000	\$88,000	\$88,000
AUCTION PROCEEDS	\$36,185	\$90,000	\$90,000	\$90,000	\$90,000
REBATE FROM UTILITIES	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$565,812	\$343,200	\$342,045	\$342,046	\$342,046
TRANS FROM 104-BENEFIT TRUST	\$0	\$0	\$0	\$0	\$0
TRANS FROM 111-SWRCC	\$0	\$0	\$0	\$0	\$0
TRANS FROM 222-NANCE FARM	\$20,853	\$0	\$0	\$0	\$0
TRANS FROM 226-COURT SECURITY	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
TRANS FROM 228-FIRE TRAINING	\$0	\$11,037	\$0	\$0	\$0
TRANS FROM 305-DEBT SERVICE	\$0	\$26,080	\$26,080	\$26,300	\$26,300
TRANS FROM 401-FIRE PPE REPLAC	\$0	\$0	\$0	\$0	\$0
TRANS FROM 420 EQUIP REPLACE	\$100,000	\$0	\$0	\$0	\$0
TRANS FROM 486-GENERAL CIP	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	\$130,853	\$47,117	\$36,080	\$36,300	\$36,300
TOTAL REVENUES	\$34,374,672	\$33,123,708	\$33,847,704	\$34,669,062	\$35,144,996

General Fund Expenditures Total Budget \$33,972,686



FY 2016

CITY OF DESOTO

**GENERAL FUND
101 - 102**

EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	\$198,506	\$240,931	\$240,931	\$249,402	\$239,682
RECORDS MANAGEMENT	\$53,014	\$60,394	\$60,394	\$61,610	\$62,373
CITY MANAGER'S OFFICE	\$571,337	\$545,076	\$555,545	\$555,908	\$555,474
COMM INITIATIVES	\$174,655	\$211,459	\$211,459	\$214,976	\$217,276
ENVIRONMENTAL HEALTH	\$105,072	\$111,513	\$110,387	\$139,090	\$114,352
ACTION CENTER	\$131,459	\$159,465	\$158,115	\$150,919	\$155,470
TOTAL	\$1,234,043	\$1,328,838	\$1,336,831	\$1,371,905	\$1,344,627
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	\$879,172	\$987,925	\$987,925	\$1,001,549	\$982,380
PURCHASING	\$157,627	\$143,358	\$140,758	\$149,312	\$150,581
TOTAL	\$1,036,799	\$1,131,283	\$1,128,683	\$1,150,861	\$1,132,961
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	\$513,782	\$548,831	\$548,831	\$555,949	\$600,374
BUILDING INSPECTIONS	\$328,364	\$303,577	\$303,527	\$460,005	\$462,614
PLANNING & ZONING	\$201,049	\$249,059	\$246,592	\$251,200	\$253,307
STREET MAINTENANCE	\$1,822,898	\$1,944,878	\$1,926,328	\$2,577,292	\$2,681,949
EQUIPMENT SERVICES	\$780,596	\$789,654	\$728,504	\$831,141	\$849,653
FACILITY MANAGEMENT SERVICES	\$1,489,081	\$1,699,396	\$1,684,553	\$1,633,152	\$1,614,823
TOTAL	\$5,135,770	\$5,535,395	\$5,438,335	\$6,308,739	\$6,462,720
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	\$1,340,459	\$1,354,592	\$1,354,592	\$1,389,814	\$1,591,055
SENIOR CENTER	\$187,600	\$245,709	\$245,709	\$245,489	\$326,640
RECREATION & CIVIC CENTER	\$692,583	\$801,177	\$801,177	\$900,363	\$904,398
SEASONAL PROGRAMS	\$48,509	\$75,000	\$75,000	\$75,000	\$75,000
AQUATICS	\$114,886	\$150,602	\$150,602	\$159,786	\$160,985
TOTAL	\$2,384,038	\$2,627,080	\$2,627,080	\$2,770,452	\$3,058,078
POLICE DEPARTMENT					
POLICE OPERATIONS	\$7,609,406	\$7,709,338	\$7,707,888	\$8,145,881	\$8,362,751
ANIMAL CONTROL	\$376,671	\$362,922	\$362,922	\$387,976	\$388,372
CODE ENFORCEMENT	\$271,310	\$298,788	\$298,788	\$282,607	\$312,136
SCHOOL RESOURCE OFFICERS	\$466,974	\$433,721	\$433,721	\$435,264	\$480,237
TOTAL	\$8,724,361	\$8,804,769	\$8,803,319	\$9,251,728	\$9,543,496
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	\$6,687,809	\$7,081,110	\$7,091,960	\$7,508,532	\$7,729,316
FIRE PREVENTION	\$107,372	\$129,816	\$129,816	\$15,290	\$15,290
TOTAL	\$6,795,180	\$7,210,926	\$7,221,776	\$7,523,822	\$7,744,606
MUNICIPAL COURT	\$476,953	\$523,516	\$577,316	\$545,139	\$609,466
LIBRARY SERVICES	\$887,534	\$975,820	\$967,408	\$1,017,432	\$1,037,352
INFORMATION TECH SERVICES	\$766,835	\$908,457	\$902,703	\$900,188	\$924,259
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	\$388,240	\$452,213	\$452,125	\$482,227	\$491,221
CIVIL SERVICE	\$72,732	\$80,565	\$80,565	\$82,943	\$82,943
TOTAL	\$460,972	\$532,778	\$532,690	\$565,170	\$574,164
NONDEPARTMENTAL	\$3,628,566	\$3,483,550	\$3,451,550	\$2,567,250	\$2,161,250
OPERATING EXPENDITURES	\$31,531,051	\$33,062,412	\$32,987,691	\$33,972,686	\$34,592,979
USE OF FUND BALANCE	\$888,896	\$1,632,500	\$1,637,500	\$1,107,825	\$762,500
TOTAL EXPENDITURES	\$32,419,946	\$34,694,912	\$34,625,191	\$35,080,511	\$35,355,479

GENERAL ADMINISTRATION

GENERAL ADMINISTRATION INCLUDES THE FOLLOWING ACTIVITIES/PROGRAMS:

- ❖ **City Secretary And City Council**
- ❖ **Records Management**
- ❖ **City Manager's Office**
- ❖ **Public Information Office**
- ❖ **Community Initiatives**
- ❖ **Environmental Health**
- ❖ **Action Center**

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	ALL
101	1	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$991,622	\$1,054,883	\$1,054,883	\$1,067,150	\$1,075,824
SUPPLIES	\$21,132	\$28,206	\$26,722	\$27,406	\$28,454
SERVICES & PROFESSIONAL FEES	\$221,289	\$245,749	\$255,226	\$251,349	\$240,349
TRANSFERS	\$0	\$0	\$0	\$26,000	\$0
TOTAL	\$1,234,043	\$1,328,838	\$1,336,831	\$1,371,905	\$1,344,627

PERSONNEL:

Full Time	10	10	10	10	10
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CITY COUNCIL AND CITY SECRETARY

CITY COUNCIL

- ❖ Legislative and policymaking body of the City;
- ❖ Approves annual budget and sets the tax rate;
- ❖ Appoints board and commission members; and,
- ❖ Adopts ordinances and resolutions.

CITY SECRETARY

- ❖ Posts notices, attends and records all City Council Meetings; and,
- ❖ Administers elections.

RECORDS MANAGEMENT

- ❖ Administers the State-mandated Records Management Program;
- ❖ Provides assistance to the City Secretary and City Council

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-010	COUNCIL/CITY SECRETARY		
MISSION/PROGRAM DESCRIPTION				
<p>The City of DeSoto is a Home Rule Municipality functioning as a Council-Mayor form of government. The latest Home Rule Charter was adopted on May 12, 2012. The City Council is composed of seven members: a Mayor, elected at large, and six councilmembers. Members of the City Council shall be elected by place. The City Council appoints the City Manager, the City Attorney, the Municipal Court Judge, City Secretary and all Boards and Commission members. The City Council sets policy and establishes all Ordinances. The City Secretary is responsible for recording, publishing, indexing, and maintaining City Council minutes, Ordinances, Resolutions and other legal documents of the City of DeSoto; administering elections; and providing support to the City Council and the City Manager's Office. In essence, the purpose of the department is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services.</p>				
GOALS AND OBJECTIVES				
<p>* It is the City Secretary's responsibility to attend all City Council Meetings, taking notes which document discussions & actions of the City Council. Prepare and submit meeting minutes during the next City Council Meeting for approval.</p> <p>* Notifications of flag protocol are made to the staff and citizens through emails, city website and Facebook pages routinely and as necessary.</p> <p>* Organizing City Council meetings by setting up physical materials used in the City Council Conference Room and the Council Chambers as well as ensuring any electronic devices are maintained and are in good working order (Granicus, Voting Machine, Laptop, iPad).</p> <p>* The City Secretary obtains signatures for Ordinances and Resolutions on behalf of the Council. Once finalized both are published on the City website for viewing. Ordinances are published in the local newspaper.</p> <p>* The City Secretary prepares proclamations and obtains all signatures then presents as necessary.</p> <p>* It is the City Secretary's responsibility to administer elections on behalf of the City. Calling an election is done by Ordinance and requires the coordination of the Dallas County Elections officials to set up equipment and staff. All advertising and posting requirements, acceptance of candidate paperwork, ballot drawing, swearing in protocol, and other miscellaneous requirements of elected candidate prior to taking office are handled in the City Secretary's Office.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of published Council Meeting minutes	22	21	21	24
Number of Ordinances published	31	37	32	33
Number of Resolutions approved	19	25	21	21
Number of Proclamations prepared	23	28	15	22
Efficiency/Effectiveness Measures				
M&O budget per capita	\$4.63	\$4.37	\$3.98	\$4.84
M&O budget % of General Fund budget	0.7%	0.7%	0.6%	0.7%
Average turnaround time (in days) to publish Council Meeting minutes	N/A	N/A	N/A	10
Percentage of Ordinances processed with authorized signatures from date of adoption by Council	N/A	N/A	N/A	5
Percentage of resolutions processed within five days of adoption by City Council	N/A	N/A	N/A	5
Number of Proclamations prepared within five days of request	N/A	N/A	5	5

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> GENERAL ADMINISTRATION 1	<u>PROGRAM</u> COUNCIL/CITY SECRETARY 10
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SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$94,621	\$96,894	\$96,894	\$100,365	\$100,645
SUPPLIES	\$10,999	\$16,290	\$16,290	\$16,290	\$16,290
SERVICES & PROFESSIONAL FEES	\$92,885	\$127,747	\$127,747	\$132,747	\$122,747
TOTAL	\$198,506	\$240,931	\$240,931	\$249,402	239,682

PERSONNEL:

Full Time	1	1	1	1	1
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-011	RECORDS MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				
<p>The role of the Records Management Department is to improve citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records. The purpose of this position is to provide administrative support to the department. This is accomplished by answering the phone and responding to inquiries; greeting customers; providing general assistance; composing correspondence; completing forms; gathering materials and supplies for City Council & Supervisors; taking payments for services; processing monies for deposit; and completing related administrative tasks. Additional duties include processing records and report; maintaining documents and records; and completing projects as assigned. Within this role, other responsibilities include, but are not limited to, directing and processing requests to personnel; scheduling and maintaining calendars; making travel arrangements; composing, forwarding and retaining documents and certifications; identifying and analyzing issues; preparing, proofing & editing, and submitting agenda items; and preparing and submitting special reports, and related documents. (i.e.: Congratulatory Letters, Proclamations, etc.)</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Process public information requests through the Go Request system. * Purge of annual records with an annual records destruction according to the Texas State Library and Archives Commission. * Publication of the City Agenda through the City website and Granicus. * Administer the Records Management Policy & Procedures in accordance with State Law. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of public information requests	1,841	375	375	375
Number of City Council Meeting agendas published	43	37	44	41
Number of Records Destruction Forms reviewed for Records Destruction / Shredding Event	N/A	23	38	96
Number of Council approved agenda item documents routed to staff	N/A	N/A	78	75
Efficiency/Effectiveness Measures				
M&O budget per capita	\$1.51	\$0.39	\$1.05	\$1.20
M&O budget % of General Fund budget	0.3%	0.1%	0.2%	0.2%
Percentage of public information requests completed within ten days	76%	87%	87%	95%
Percentage of City Council Meeting agendas posted within 72 hours	100%	100%	100%	100%
Average amount of documents (in pounds) purged from City files	6,192	5,000	15,113	5,000
Percentage of Council approved agenda item documents routed to staff within 2 days	100%	100%	100%	100%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	RECORDS MANAGEMENT
101	1	11

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$48,855	\$52,667	\$52,667	\$53,873	\$54,636
SUPPLIES	\$328	\$389	\$389	\$389	\$389
SERVICES & PROFESSIONAL FEES	\$3,831	\$7,338	\$7,338	\$7,348	\$7,348
TOTAL	\$53,014	\$60,394	\$60,394	\$61,610	\$62,373

PERSONNEL:

Full Time	1	1	1	1	1
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CITY MANAGEMENT OFFICE

CITY MANAGER

- ❖ Responsible for implementing and carrying out the goals and objectives set forth by the City Council; and
- ❖ Responsible for the operations of the entire City.

ASSISTANT CITY MANAGER-ADMINISTRATION

- ❖ Serves as Claims Manager and manages property/liability insurance for City employees, facilities and vehicles;
- ❖ Serves as liaison to the DeSoto Texas Historical Foundation Board and provides administrative oversight of and liaison to the Library, the Parks & Recreation and Human Resources Departments; and
- ❖ Manages special projects.

ASSISTANT CITY MANAGER-COMMUNITY INITIATIVES

- ❖ Manages neighborhood programs, community service programs, and the Action Center
- ❖ Manages the solid waste contract and special projects;
- ❖ Provides administrative oversight of and liaison to the Information Technology Department and Municipal Court.

PUBLIC INFORMATION OFFICER

- ❖ Responsible for video and audio records for City Council and other public meetings;
- ❖ Serves as the primary point of contact for public service announcements and other media communications;
- ❖ Serves as liaison to the DeSoto Arts Commission and other projects as assigned.

ENVIRONMENTAL HEALTH

- ❖ Conducts health inspections of food service facilities, daycares, retail stores, semi-public pools and spas;
- ❖ Provides public health education and training courses;
- ❖ Issues permits and health certificates; and serves as a primary source of contact for public health matters.

ACTION CENTER

- ❖ Responsible for providing customer service to walk-in customers and answering the City's main phone line;
- ❖ Assist the Animal Control Division and Health Inspector with coordination of Animal Trap Lending Program, issuance of some City permits and various clerical responsibilities.

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-012	CITY MANAGER'S OFFICE		
MISSION/PROGRAM DESCRIPTION				
<p>The City Manager is appointed by and reports to the City Council, and advises the City Council on present conditions and future City requirements. The City Manager is ultimately responsible for all services provided by the City. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, appoints members of the Civil Service Commission, and has administrative oversight of all City departments, programs, and projects.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Oversee the implementation of all Council objectives listed in the Council Business Plan for all departments and provide semi-annual reports to the City Council. * Promote fiscal responsibility by creating and presenting for Council approval the City budget. * Ensure the prosperity of the City by administering the Risk Management Program. * Promote professional growth amongst Management Team staff. * Maintain the "open government" philosophy by publishing and distributing the City Lights Newsletter. * Maintain the "open government" philosophy by filming and broadcasting public meetings. * Maintain the "open government" philosophy by posting timely City information to social media sites. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of City Council Business Plan Objectives	75	72	74	75
Number of PSAs and/or Videos Filmed	N/A	N/A	23	30
Number of City Lights Newsletters Produced	12	12	12	12
Total Number of Claims Filed Against the City	78	84	80	80
Total Number of Public Meetings Filmed and Broadcast	70	72	53	74
Efficiency/Effectiveness Measures				
M&O budget per capita	\$10.92	\$10.98	\$11.12	\$10.80
M&O budget % of General Fund budget	1.7%	1.8%	1.8%	1.6%
Percentage of Complete, In Progress or Ongoing Objectives	90%	75%	90%	85%
Percentage of PSAs and/or Videos Broadcast within Three Working Days	N/A	N/A	99%	100%
Average Timeframe (in days) to Prepare Newsletter for Publication	N/A	N/A	27	36
Number of TML-eligible Claims Processed	N/A	N/A	65	65
Percentage of Public Meetings Filmed & Broadcast within Three Working Days	N/A	N/A	99%	100%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	CITY MANAGER'S OFFICE
101	1	12

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$491,515	\$491,253	\$491,253	\$493,769	\$496,335
SUPPLIES	\$8,301	\$7,418	\$7,718	\$7,718	\$8,718
SERVICES & PROFESSIONAL FEES	\$71,522	\$46,405	\$56,574	\$54,421	\$50,421
TOTAL	\$571,337	\$545,076	\$555,545	\$555,908	\$555,474

PERSONNEL:

Full Time	3	3	3	3	3
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-015	ACTION CENTER		
MISSION/PROGRAM DESCRIPTION				
The Action Center provides citizens with a hassle-free method of obtaining information via telephone, website, citizen email, or the Go Request system to request city services. The Action Center is also responsible for all mail duties such as distributing, postage, and notifying staff of package deliveries. The Action Center consists of two Customer Service Representatives.				
GOALS AND OBJECTIVES				
<p>*The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.</p> <p>* Action Center staff is responsible for distributing mail and notifies all departments of mail or package deliveries via email each normal business day to secure packages.</p> <p>*It is the Action Center's responsibility to address citizen concerns in a timely manner through email and follow-up with surveys sent to residents through the Go Request system.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of Action Center emails derived from City website	N/A	N/A	400	400
Number of Go Request entries made	6,050	6,050	7,500	7,750
Number of Action Center calls	N/A	N/A	6800	6800
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.79	\$2.98	\$2.80	\$2.93
M&O budget % of General Fund budget	0.4%	0.5%	0.4%	0.4%
Percentage of follow-up for Action Center emails in 24 hours	N/A	N/A	95%	95%
Percentage of Go Request surveys returned	N/A	N/A	30%	30%
Average hold time on calls	N/A	N/A	30 seconds	30 seconds
Average speed to answer calls	N/A	N/A	20 seconds	20 seconds
Percentage of answered calls	N/A	N/A	94%	95%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND 101	GENERAL ADMINISTRATION 1	COMM INITIATIVES 13

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$158,348	\$198,743	\$198,743	\$201,536	\$203,836
SUPPLIES	\$453	\$700	\$700	\$800	\$800
SERVICES & PROFESSIONAL FEES	\$15,855	\$12,016	\$12,016	\$12,640	\$12,640
TOTAL	\$174,655	\$211,459	\$211,459	\$214,976	\$217,276

PERSONNEL:

Full Time	2	2	2	2	2
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-014	ENVIRONMENTAL HEALTH		
MISSION/PROGRAM DESCRIPTION				
<p>Environmental Health's mission is to protect the health of the general public by minimizing the risk of disease and injury via consumer protection programs such as the inspection of food service establishments, day care centers, foster homes and public/semi-public swimming pools. Environmental Health directly intervenes in disease transmission by investigating all communicable disease cases within the City and by controlling insect and rodent vectors in neighborhoods. The Division protects the environment by minimizing pollution sources through inspecting commercial facilities, responding to hazardous material spills and managing the City's household hazardous waste program. The Environmental Health Division also provides necessary health-related training.</p>				
GOALS AND OBJECTIVES				
<p>* Inspect permitted retail food establishments. Permitted retail food establishments are categorized according to risk factors involved with food preparation. High risk establishments perform extensive preparation of potentially hazardous foods and serve on reusable tableware. Medium risk establishments perform limited preparation of potentially hazardous foods and serve on disposable tableware. Low risk establishments serve primarily pre-packaged foods with no on-site preparation. Permitted food establishments include; restaurants, daycares, schools, hospitals and retail food stores.</p> <p>* Inspect foster homes by request.</p> <p>* Inspect public and semi-public swimming pools. This function is seasonal and includes swimming pools/spas at the following facilities: hotels, homeowner associations, multi-family facilities and health clubs.</p> <p>* Provide necessary health-related training. This includes food-handler card training, food manager certification, swimming pool certification and public education.</p> <p>* Issue inspection-based permits and training certificates/cards.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of retail food establishments	171	171	175	194
Number of public and semi-public swimming pools	28	28	28	28
Number of registered foster homes	65	65	70	65
Number of health-related training courses hosted	32	32	32	32
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.09	\$2.12	\$2.28	\$2.70
M&O budget % of General Fund budget	0.3%	0.3%	0.4%	0.4%
Average number of inspections per permitted food establishment	1.60	1.60	1.60	1.60
Average number of violations corrected and reinspections performed (if necessary) for swimming pools	3.1/14	2.8/11	3.2/12	3.1/12
Average timeframe (in days) for foster home reinspections	2.30	1.90	1.80	1.80
Number of retail food establishments receiving the Award of Excellence	16	17	18	24

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	ENVIRONMENTAL HEALTH
101	1	14

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$102,456	\$105,740	\$105,740	\$107,117	\$108,331
SUPPLIES	\$434	\$1,334	\$850	\$1,534	\$1,582
SERVICES & PROFESSIONAL FEES	\$2,182	\$4,439	\$3,797	\$4,439	\$4,439
TOTAL	\$105,072	\$111,513	\$110,387	\$139,090	\$114,352

PERSONNEL:

Full Time	1	1	1	1	1
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-015	ACTION CENTER		
MISSION/PROGRAM DESCRIPTION				
The Action Center provides citizens with a hassle-free method of obtaining information via telephone, website, citizen email, or the Go Request system to request city services. The Action Center is also responsible for all mail duties such as distributing, postage, and notifying staff of package deliveries. The Action Center consists of two Customer Service Representatives.				
GOALS AND OBJECTIVES				
<p>*The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.</p> <p>* Action Center staff is responsible for distributing mail and notifies all departments of mail or package deliveries via email each normal business day to secure packages.</p> <p>*It is the Action Center's responsibility to address citizen concerns in a timely manner through email and follow-up with surveys sent to residents through the Go Request system.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of Action Center emails derived from City website	N/A	N/A	400	400
Number of Go Request entries made	6,050	6,050	7,500	7,750
Number of Action Center calls	N/A	N/A	6800	6800
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.79	\$2.98	\$2.80	\$2.93
M&O budget % of General Fund budget	0.4%	0.5%	0.4%	0.4%
Percentage of follow-up for Action Center emails in 24 hours	N/A	N/A	95%	95%
Percentage of Go Request surveys returned	N/A	N/A	30%	30%
Average hold time on calls	N/A	N/A	30 seconds	30 seconds
Average speed to answer calls	N/A	N/A	20 seconds	20 seconds
Percentage of answered calls	N/A	N/A	94%	95%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	ACTION CENTER
101	1	15

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$95,828	\$109,586	\$109,586	\$110,490	\$112,041
SUPPLIES	\$617	\$775	\$775	\$675	\$675
SERVICES & PROFESSIONAL FEES	\$35,014	\$49,104	\$47,754	\$39,754	\$42,754
TOTAL	\$131,459	\$159,465	\$158,115	\$150,919	\$155,470

PERSONNEL:

Full Time	2	2	2	2	2
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FINANCIAL SERVICES DEPARTMENT

FINANCE ADMINISTRATION

- ❖ Provides accurate and timely financial data to management and council to facilitate the decision making process;
- ❖ Accountable for establishing, monitoring and updating the City's fiscal policies to ensure they are both responsive in the current environment and fiscally responsible;
- ❖ Performs timely and thorough analysis on new pronouncements and legislation to identify applicability, implementation options and compliance; and
- ❖ Manages the bond and debt service requirements.

ACCOUNTING SERVICES

- ❖ Handles the collection for Emergency Medical Services (EMS).
- ❖ Handles accounting and payroll activities such as: planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with Generally Accepted Accounting Principles (GAAP); and
- ❖ Ensures compliance with applicable state and federal statutes.

PURCHASING SERVICES

- ❖ Provides guidance to staff in procuring quality products at competitive prices via bids, contracts, and inter local agreements; and
- ❖ Ensures the City's adherence to Local, State, and Federal purchasing guidelines.

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> FINANCIAL SERVICES 2	<u>PROGRAM</u> ALL
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SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$658,268	\$747,423	\$747,423	\$766,676	\$775,926
SUPPLIES	\$33,100	\$34,715	\$31,650	\$31,515	\$28,515
SERVICES & PROFESSIONAL FEES	\$313,821	\$349,145	\$349,610	\$352,670	\$328,520
TRANSFERS	\$28,360	\$0	\$0	\$0	\$0
TOTAL	\$1,036,799	\$1,131,283	\$1,128,683	\$1,150,861	\$1,132,961

PERSONNEL:

Full Time	9	9	9	9	9
Part Time	1	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
FINANCIAL SERVICES	SUPPORT/TREASURY/CONTROLLER/BUDGET ACTIVITIES			
MISSION/PROGRAM DESCRIPTION				
<p>The Financial Services Department is responsible for providing Controller, Treasury, Budget and Purchasing services to city departments, management and Council so that programs can be effectively administered, financial reporting needs met, and internal controls for payments and receipts established to minimize business risks. In addition, the department is accountable for establishing, monitoring and updating the City's fiscal and purchasing policies to ensure they are both responsive in the current environment and in compliance with applicable state and local regulations. The activities of this program is tasked with planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles (GAAP), ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.</p> <p>The mission of Financial Services is to maintain the financial integrity of the City and provide comprehensive and integrated financial management, administration, and support services to City departments and other customers so that they can accomplish their missions.</p>				
GOALS AND OBJECTIVES				
<p>* Receive the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.</p> <p>* Adhere to policies established by the Public Funds Investment Act, the City's adopted investment policy, and applicable bond covenants.</p> <p>* Receive the Distinguished Comprehensive Annual Financial Reporting (CAFR) Award from the GFOA.</p> <p>* Monitor market conditions and determine feasibility of potential debt refunding opportunities.</p> <p>* Increase training of team members on existing and new software, governmental accounting, invoice payments, revenue management, and budgeting.</p> <p>* Monitor advances in and leverage of new technology to automate processes, streamline procedures and increase efficiency.</p> <p>* Optimize return on investments while attaining remaining investment objectives in accordance with established policies.</p> <p>* Submit the City's Investment Policy to the Government Treasurers' Organization of Texas for certification.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2013	Actuals FY 2014	Target FY 2015	Target FY 2016
Activity Demand/Workload				
Average investment portfolio balance	\$47,541,846	\$48,780,980	\$56,359,790	\$50,000,000
Average Daily Bank Balance (Collected)	\$500,000	\$682,204	\$743,448	\$600,000
Number of invoices and check requests processed	14,442	13,793	14,500	14,500
Number of Payroll payments processed	10,273	10,679	10,700	10,300
Total Property Tax Levy	\$21,055,255	\$21,819,157	\$22,858,302	\$23,475,212
Efficiency/Effectiveness Measures				
M&O budget per capita	\$17.64	\$18.62	\$16.90	\$19.45
M&O Budget % of General Fund Budget	2.82%	3.02%	2.66%	2.95%
Percentage of available funds invested	98.9%	98.6%	98.7%	98.8%
Average Portfolio yield	0.28%	0.32%	0.13%	0.13%
% of invoices paid within 30 days of receipt in Controller's Office	NEW	NEW	NEW	98.0%
Percentage of payroll payments that had to be adjusted or corrected manually.	NEW	NEW	<1%	<1%
Percentage of current Tax Levy Collected within FY	99.3%	98.5%	98.0%	98.0%
Interest earnings on all accounts	\$145,351	\$141,428	\$222,259	\$200,000
Weighted average maturity of portfolio (in days)	98	163	178	180
Favorable Audit Opinion Received	Unqualified	Unqualified	Unqualified	Unqualified
Annual Audit Findings of material weakness or significant deficiencies	3	1	<3	<2
Actual General Fund revenue as a percentage of budget	103%	108%	102%	103%
Number of days of expenditure in General Fund Balance	102	121	144	102
# of employees with professional certifications	1	1	2	3
Awarded Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award	YES	YES	YES	YES
Awarded the Distinguished Investment Policy Award by the Government Treasurers' Organization of Texas (GTOT)	YES	N/A	YES	N/A
Awarded Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award	YES	YES	YES	YES

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	FINANCIAL SERVICES	FINANCE
101	2	ADMIN./ACCOUNTING
		10

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$579,244	\$665,690	\$665,690	\$677,339	\$685,520
SUPPLIES	\$22,647	\$15,800	\$15,800	\$15,100	\$12,600
SERVICES & PROFESSIONAL FEES	\$273,672	\$306,435	\$306,435	\$309,110	\$284,260
CAPITAL OUTLAY	\$3,250	\$0	\$0	\$0	\$0
TOTAL	\$879,172	\$987,925	\$987,925	\$1,001,549	\$982,380

PERSONNEL:

Full Time	8	8	8	8	8
Part Time	1	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
FINANCIAL SERVICES		PURCHASING		
MISSION/PROGRAM DESCRIPTION				
<p>The Purchasing Activity develops policies, programs and procedures for the acquisition of goods and services in accordance with municipal and statutory law. The Purchasing staff coordinates the purchase of like items between the various City departments in an effort to take advantage of volume pricing. This activity also prepares and tabulates bids; solicits and receives quotes; processes requisitions, purchase orders, and request for bids; and establishes annual contracts. The purchasing activities of other departments are monitored to assure compliance with State laws and City policies. The Purchasing manager oversees the various purchasing activities and establishes procedures to facilitate good purchasing practices and strives to achieve the most efficient disposal and sale of City wide surplus property.</p>				
GOALS AND OBJECTIVES				
<p>* Provide oversight of all City of DeSoto departmental purchases.</p> <p>* Enforce internal Purchasing Policies & Procedures in compliance with the Texas Local Government Code.</p> <p>* Continue to enhance the paperless purchasing and requisition system which will allow the Purchasing Division to electronically send purchase orders to vendors and departments.</p> <p>* Increase "reverse auction" for selected products through the Public Purchase website and program.</p> <p>* Continue to identify additional goods and services to be placed on annual agreements with the intent of obtaining lower prices through economies of scale.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2013	Actuals FY 2014	Target FY 2015	Target FY 2016
Activity Demand/Workload				
Number of formal solicitations processed	25	25	28	28
Number of purchase requisitions processed	420	340	420	340
Number of Interlocal Agreements	75	75	75	76
Efficiency/Effectiveness Measures				
M&O budget per capita	\$3.09	\$3.24	\$2.73	\$2.90
M&O Budget % of General Fund Budget	0.49%	0.53%	0.43%	0.44%
Avg. # responses received per formal solicitation	NEW	3	3	3
Avg # of calendar days from receipt of requisition to purchase order issuance for solicitations	NEW	NEW	NEW	5
Number of new vendors added to City's Eligible Vendor's list	NEW	NEW	NEW	10
Percentage of procurement card transactions signed off prior to closing deadline.	NEW	NEW	NEW	99.0%

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> FINANCIAL SERVICES 2	<u>PROGRAM</u> PURCHASING 15
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SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$79,024	\$81,733	\$81,733	\$89,337	\$90,406
SUPPLIES	\$10,453	\$18,915	\$15,850	\$16,415	\$15,915
SERVICES & PROFESSIONAL FEES	\$40,149	\$42,710	\$43,175	\$43,560	\$44,260
TRANSFERS	\$28,000	\$0	\$0	\$0	\$0
TOTAL	\$157,627	\$143,358	\$140,758	\$149,312	\$150,581

PERSONNEL:

Full Time	1	1	1	1	1
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DEVELOPMENT SERVICES

ADMINISTRATION/ENGINEERING

- ❖ Develops, administers, and manages the Capital Improvement Plan;
- ❖ Prepares engineering plans and specifications for street, storm drainage, and utility projects;
- ❖ Supervises construction in the City; and
- ❖ Reviews all private development plans and inspects private construction for Code compliance.

BUILDING INSPECTIONS

- ❖ Issues buildings plans permits and
- ❖ Reviews plans and performs onsite inspections for compliance; and
- ❖ Serves as liaison to the Building and Standards Commission.

PLANNING AND ZONING

- ❖ Prepares and maintains the Comprehensive Plans and Zoning Ordinance;
- ❖ Processes and reviews all zoning applications, plat applications, development plans, various appeals, and records all impact fees;
- ❖ Serves as liaison to the Planning and Zoning Commission and the Zoning Board of Adjustment.

STREET MAINTENANCE

- ❖ Maintains 466 miles of streets and 90 miles of alleys; and
- ❖ Maintains the traffic control system for the City.

EQUIPMENT SERVICES

- ❖ Maintains and repairs all City vehicles and equipment;
- ❖ Installs and maintains specialized equipment on emergency vehicles; and
- ❖ Oversees the City auction contract.

FACILITY MANAGEMENT SERVICES

- ❖ Provides cleaning services to all City buildings;
- ❖ Maintains, improves and manages all City facilities, to include administration of facility contracts.

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> DEVELOPMENT SERVICES 3	<u>PROGRAM</u> ALL
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SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$1,793,901	\$1,918,230	\$1,918,230	\$2,099,255	\$2,140,866
SUPPLIES	\$520,112	\$533,320	\$482,169	\$603,463	\$598,573
SERVICES & PROFESSIONAL FEES	\$668,523	\$769,331	\$761,096	\$792,256	\$796,316
CAPITAL OUTLAY	\$12,806	\$22,831	\$0	\$0	\$0
TRANSFERS	\$2,140,428	\$2,291,683	\$2,276,840	\$2,813,765	\$2,926,965
TOTAL	\$5,135,770	\$5,535,395	\$5,438,335	\$6,308,739	\$6,462,720

PERSONNEL:

Full Time	20	26	26	28	28
Part Time	0	1	1	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-010	ENGINEERING/ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
Engineering/Administration activity reviews engineering plans, prepares and reviews plans and specifications for Capital Improvement Projects, inspects civil construction work, and consults with developers, engineers, and citizens.				
GOALS AND OBJECTIVES				
<p>* Review all commercial construction plans, subdivision plans, and building permit site plans for conformance to City design standards and requirements.</p> <p>* Develop and implement the Capital Improvement Plan (CIP) through Council and citizen input.</p> <p>* Publish a monthly newsletter to keep the citizens informed of the progress of various construction projects throughout the City.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of commercial construction plans reviewed	12	12	16	12
Number of subdivision plans reviewed	2	2	4	1
Number of building permit site plans reviewed	130	130	250	130
Number of CIP projects scheduled	11	11	10	10
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$9.51	\$9.29	\$10.32	\$10.80
M&O budget % of General Fund budget	1.5%	1.5%	1.6%	1.6%
Average time (days) to complete commercial construction plan reviews	8	8	8	10
Average time (days) to complete subdivision plan reviews	8	8	9	10
Average time (days) to complete building permit site plan reviews	2	2	2	3
Percentage of total CIP projects implemented for the applicable year	91%	91%	90%	90%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	ADMIN
101	3	OPERATIONS/ENGINEERING 10

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$439,014	\$438,591	\$438,591	\$445,409	\$450,334
SUPPLIES	\$2,581	\$3,990	\$3,990	\$3,690	\$3,690
SERVICES & PROFESSIONAL FEES	\$72,187	\$106,250	\$106,250	\$106,850	\$106,850
TRANSFERS	\$0	\$0	\$0	\$0	\$39,500
TOTAL	\$513,782	\$548,831	\$548,831	\$555,949	\$600,374

PERSONNEL:

Full Time	4	4	4	4	4
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-011	BUILDING INSPECTIONS		
MISSION/PROGRAM DESCRIPTION				
<p>Building Inspections reviews building construction plans and performs inspections to ensure compliance with building, electrical, plumbing, mechanical, fuel gas, energy and zoning code requirements for new and existing residential and commercial construction. Building Inspections reviews construction plans for signage and conducts inspections for compliance, issues moving and building demolition permits, investigates complaints and takes enforcement action on violations of the building construction codes, sign regulations, and zoning regulations. Building Inspections writes and prepares new ordinances for City Council consideration, reviews existing ordinances for suggested changes, and coordinates the issuance of Certificates of Occupancy for new and existing construction. Building Inspections reviews new editions of the International Code Council's building construction codes and makes recommendations to the City Council for adoption of the International Codes, along with local amendments.</p>				
GOALS AND OBJECTIVES				
<p>* Perform residential and commercial plan reviews and inspections. Residential and commercial plan reviews consist of a review of energy, fire and life safety building code requirements within the area of the building permit and construction process. Residential and commercial inspections consist of inspecting energy, fire and life safety building codes for compliance throughout the construction process.</p> <p>* Perform quality control plan reviews for residential and commercial projects for new construction. Quality control plan reviews are performed to minimize human error during the manual plan review process of new residential and commercial construction projects.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of residential construction plans reviewed	140	161	200	175
Number of commercial plans reviewed	5	18	10	10
Number of residential and commercial inspections conducted	4,500	3,640	4,477	3,895
Efficiency/Effectiveness Measures				
M&O budget per capita	\$5.38	\$6.19	\$5.38	\$8.94
M&O budget % of General Fund budget	0.9%	1.0%	0.8%	1.4%
Average time to complete commercial plan reviews on new commercial projects submitted to the Building Inspections Division (days).	N/A	N/A	N/A	10
Average time to complete residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (days).	N/A	N/A	N/A	5
Conduct in-house quality control residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (50% of all new single-family residential projects submitted).	N/A	N/A	N/A	87
Conduct in-house quality control commercial plan reviews on new commercial projects submitted to the Building Inspections Division (50% of all new commercial projects submitted).	N/A	N/A	N/A	5
Conduct same-day residential and commercial inspections on all residential and commercial inspection requests submitted by 8:00 a.m.	N/A	N/A	N/A	3,895

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	BUILDING INSPECTIONS
101	3	11

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$237,980	\$247,434	\$247,434	\$385,862	\$406,471
SUPPLIES	\$5,726	\$4,263	\$4,213	\$22,263	\$4,263
SERVICES & PROFESSIONAL FEES	\$62,659	\$51,880	\$51,880	\$51,880	\$51,880
TRANSFERS	\$22,000	\$0	\$0	\$0	\$0
TOTAL	\$328,364	\$303,577	\$303,527	\$460,005	\$462,614

PERSONNEL:

Full Time	3	3	3	5	5
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-010	PLANNING & ZONING		
MISSION/PROGRAM DESCRIPTION				
The Planning and Zoning Division manages land use development through the administration of the Zoning Ordinance, Subdivision Ordinance, and Development Ordinance. The Planning and Zoning Division guides future development in the community through the creation and implementation of the Comprehensive Plan and other development plans.				
GOALS AND OBJECTIVES				
*It is the Planning Department's responsibility to review Site Plans for compliance in accordance with the Zoning Ordinance before issuing a permit. It is a major goal of the Planning Department is to provide excellent customer service and to have our customers feel that we are part of their team.				
*It is the Planning Department's responsibility to review Landscape Plans for compliance with the Zoning Ordinance before a building permit is issued. In an attempt to provide great customer service it is the desire of the Planning Department to provide timely review of Landscape Plans, in connection with Building Permits, for our customers.				
* It is the Planning Department's responsibility to ensure compliance with the Zoning Ordinance through a review of Certificate of Occupancy submittals.				
*It is the Planning Department's responsibility to review Site Plans, Landscape Plans and Elevations in connection with PD's for compliance with the Zoning Ordinance.				
*It is the Planning Department's responsibility to review plats for compliance with the Subdivision Ordinance and the Zoning Ordinance, as well as coordinating these reviews with other city departments, prior to being presented to the Planning and Zoning Commission and/or Council.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of Zoning Requests Received	22	22	22	20
Number of Plat Applications Received	11	11	12	10
Number of Site Plans Received	7	7	7	8
Number of Landscape Plans Received	7	7	7	8
Number of Certificates of Occupancy Reviewed	167	167	146	150
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$4.02	\$4.63	\$4.36	\$4.88
M&O % of General Fund Budget	0.6%	0.8%	0.7%	0.7%
Average Time (Days) to Process and Review Zoning Requests	10	10	10	10
Average Time (Days) to Process and Review Plat Applications	10	10	10	10
Average Time (Days) to Process and Review Site Plans	10	10	10	10
Average Time (Days) to Process and Review Landscape Plans	10	10	10	10
Average Time (Days) to Process and Review Certificates of Occupancy	2	2	2	2

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	PLANNING & ZONING
101	3	14

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$176,226	\$177,249	\$177,249	\$179,965	\$182,102
SUPPLIES	\$2,836	\$4,660	\$4,116	\$11,660	\$4,770
SERVICES & PROFESSIONAL FEES	\$21,986	\$67,150	\$65,227	\$59,575	\$66,435
TOTAL	\$201,049	\$249,059	\$246,592	\$251,200	\$253,307

PERSONNEL:

Full Time	2	2	2	2	2
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-020	STREET MAINTENANCE		
MISSION/PROGRAM DESCRIPTION				
Street Maintenance is responsible for maintaining and repair of City streets, alleys, and drainage. Street Maintenance provides utility cut inspections, and is responsible for ice control of bridges and signalized intersections, maintains street signs and markings, and barricades of high water areas. Street Maintenance also cleans thoroughfares, drainage structures, and inlets.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Provide safe and accessible driving surfaces. * Maintain adequately-functioning traffic signal lights . * Provide safe and accessible driving surfaces. * Sweep all city streets to remove dirt and potentially damaging debris from roadways. * Address work order request by performing a site examination, prioritizing requests based upon level of importance, and fulfilling the requests. 				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of Street Department related work orders	581	567	530	600
Number of Water Department related work orders	N/A	78	68	80
Number of traffic signal work orders	20	20	11	20
Number of curbed miles swept per month	374	374	374	374
Total miles of asphalt streets	82.62	81.62	81.62	80.62
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$36.64	\$37.51	\$35.79	\$50.06
M&O budget % of General Fund budget	5.9%	6.3%	5.6%	7.6%
Percentage of Street Department related work orders addressed within 10 days	N/A	N/A	80%	85%
Percentage of Water Department related work orders addressed within 10 days	N/A	N/A	80%	85%
Average time (hours) to repair traffic signal work orders	3	3	3	3
Average time (days) to sweep City Streets, per quadrant	2	2	2	2
Total lane miles of A & B asphalt streets crack sealed	43.8	33.72	33.72	43.8

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	STREET MAINTENANCE
101	3	20

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$464,267	\$497,339	\$497,339	\$512,353	\$518,910
SUPPLIES	\$109,846	\$143,650	\$136,600	\$142,650	\$142,650
SERVICES & PROFESSIONAL FEES	\$93,590	\$122,200	\$110,700	\$175,600	\$172,800
TRANSFERS	\$1,142,389	\$1,181,689	\$1,181,689	\$1,746,689	\$1,847,589
TOTAL	\$1,822,898	\$1,944,878	\$1,926,328	\$2,577,292	\$2,681,949

PERSONNEL:

Full Time	8	8	8	8	8
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-022	EQUIPMENT SERVICES/FLEET		
MISSION/PROGRAM DESCRIPTION				
<p>Equipment Services is responsible for the maintenance and repair of City-owned vehicles and equipment. An "A" type service requires 45 minutes and includes Oil, filters, visual checks. A "B" type service includes a 1.5 hours maintenance along with oil, filters, brakes & visual checks. A "C" type service includes 3 hours of maintenance along with oil, filters, brakes, transmission service and visual checks. This function is performed by scheduling and conducting routine preventive maintenance and repairs on City vehicles and equipment. Other responsibilities include maintaining the Fueling Station (utilized by City and DeSoto Independent School District staff), developing specifications for vehicles and equipment based upon departmental needs, providing guidelines and recommendations on the Vehicle Replacement Fund, and coordinating vehicle and equipment auctions.</p>				
GOALS AND OBJECTIVES				
<p>* Provide safe and reliable operational equipment to City staff, through routine inspections and performing and/or * Provide safe and reliable operational equipment to City staff, through routine inspections and performing and/or coordinating repairs. * Administer the Vehicle Replacement Program. * Maintain a warehouse with parts needed to complete vehicle/equipment repairs. * Maintain and monitor the fuel Monitoring System.</p>				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of vehicle services (A, B, or C type)	266	294	222	266
Number of repairs made to vehicles/equipment	696	737	599	696
Number of vehicle auctions per year	2	1	2	2
Number of vehicles being replaced in City Fleet	N/A	14	18	15
Efficiency/Effectiveness Measures				
M&O budget per capita	\$14.78	\$15.35	\$13.62	\$16.14
M&O budget % of General Fund budget	2.4%	2.5%	2.1%	2.4%
Average time (in minutes) to complete vehicle Type A inspections	45	45	45	45
Average time (in minutes) to complete vehicle Type B inspections	1.5	1.5	1.5	1.5
Average time (in minutes) to complete vehicle Type C inspections	3	3	3	3
Average time for vehicle/equipment repairs	3	3	3	3
Dollar amount of revenue from vehicle/equipment auctions	\$109,740	\$36,185	\$45,174	\$60,000
Average time to prepare a new vehicle for service	N/A	N/A	10	10

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	EQUIPMENT SERVICES
101	3	22

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$180,181	\$200,354	\$200,354	\$207,841	\$210,353
SUPPLIES	\$395,527	\$393,900	\$330,850	\$393,800	\$413,800
SERVICES & PROFESSIONAL FEES	\$182,888	\$195,400	\$197,300	\$195,500	\$195,500
TRANSFERS	\$22,000	\$0	\$0	\$34,000	\$30,000
TOTAL	\$780,596	\$789,654	\$728,504	\$831,141	\$849,653

PERSONNEL:

Full Time	3	3	3	3	3
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-034	FACILITIES MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				
<p>The Building Services Division is responsible for providing custodial services to City facilities, to ensure employees and external customers/visitors have a clean, functional, and comfortable environment. Building Services is also responsible for promoting recycling and the collection of all recyclables items throughout every City department. The Building Services team consists of six full-time employees and one part-time employee. Full-Time staff is responsible for custodial services at the Recreation Center, Civic Center, Corner Theatre, Library, and City Hall, which accounts for approximately 141,547 square feet. The Town Center Complex is serviced by five full-time employees, with the occasional assistance of one part-time employee during special events and tournaments. The Building Services team is also responsible for custodial services at the DeSoto Police Station, an approximately 22,500 sq. ft. facility. This area is serviced by one full-time employee. Custodial services consist of vacuuming, mopping, scrubbing/buffing floors, restroom cleaning, trash collection, dusting, glass cleaning, duct cleaning, waxing floors, stripping floors, shampooing carpet, and collection of recycled materials. The Service Center, Senior Center and Southwest Regional Communications Center facilities total approximately 30,152 sq. ft. and those facilities are all serviced by a third-party contract that is managed by the Building Services Division. Facilities Maintenance maintains all City buildings or structures in 3 categories: Facility Maintenance, Cleaning and Energy Management. Facility Maintenance is contracted out through a third-party vendor, TRIAD, who manage repairs and preventative maintenance, through an automated online work order system. Cleaning Services which consist of full/part time staff, along with a contracted company, clean all of the municipal buildings. Energy management ensures that the municipal buildings are utilizing the latest green technology efforts, to operate as efficient as possible.</p>				
GOALS AND OBJECTIVES				
<p>* Keep all City facilities clean and functional during operational hours by dusting and vacuuming, cleaning glass, monitoring and cleaning restrooms periodically throughout the day, restocking paper products in restrooms, detail cleaning carpet and hard surface floors routinely, and collecting trash and recycled material.</p> <p>* Make repairs and maintain HVAC equipment through an aggressive preventive maintenance program.</p> <p>* Monitor and manage allocated budgetary funds for Facility Maintenance, Cleaning Services and Utilities.</p> <p>* Maintain the cleanliness of all municipal buildings to ensure they are environmentally clean and welcoming to the citizens, staff, administrators and visitors.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of facility maintenance work orders completed per year	1,030	1,100	1,100	1,150
Frequency that hard floors are detailed (wax, buff, strip)	3	3	4	4
Frequency that carpet is shampooed per year at City Hall, Recreation Center, Civic, Library	3	3	4	4
Efficiency/Effectiveness Measures				
M&O budget per capita	\$27.28	\$29.73	\$32.49	\$31.72
M&O budget % of General Fund budget	4.4%	4.8%	5.1%	4.8%
Average cost per work order completed (Triad only)	\$126.21	\$128.00	\$128.00	\$130.00
Average time (days) to complete work orders	1.74 days	1.61 days	1.61 days	1.60 days
Average time (hours) detailing hard floors (wax/buff/strip)	N/A	N/A	30 hours	35 hours
Number of hours shampooing carpet	N/A	N/A	20 hours	25 hours

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	FACILITY MANAGEMENT SERVICES
101	3	34

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$296,233	\$357,263	\$357,263	\$367,825	\$372,696
SUPPLIES	\$3,597	\$2,288	\$2,400	\$29,400	\$29,400
SERVICES & PROFESSIONAL FEES	\$235,212	\$229,851	\$229,739	\$202,851	\$202,851
TRANSFERS	\$954,039	\$1,109,994	\$1,095,151	\$1,033,076	\$1,009,876
TOTAL	\$1,489,081	\$1,699,396	\$1,684,553	\$1,633,152	\$1,614,823

PERSONNEL:

Full Time	6	6	6	6	6
Part Time	1	1	1	1	1

PARKS & RECREATION

PARK MAINTENANCE

- ❖ Provides full ground maintenance services to parks, rights-of-way, and public buildings;
- ❖ Provides minor facility tree and shrub maintenance;
- ❖ Provides minor construction and renovation services to parks, athletic fields, and recreational facilities; and,
- ❖ Serves as liaison to the Keep DeSoto Beautiful Board.

SENIOR CENTER

- ❖ Provides and coordinates activities for senior citizens.
- ❖ Promotes healthy lifestyle programs for active senior citizens.

RECREATION / CIVIC CENTER

- ❖ Coordinates the activities in the Recreation Center and Civic Center;
- ❖ Enhances the quality of life for citizens by promoting, establishing, and maintaining enriched leisure services; and,
- ❖ Serves as liaison to the Park Development Corporation Board.

SEASONAL PROGRAMS

- ❖ Provides recreational, fitness, and enrichment activities for youth during out of school times.
- ❖ Provides employment and leadership programs to youth.

AQUATICS

- ❖ Coordinates activities at Moseley Pool.
- ❖ Promotes water safety and swimming instruction as a life skill for youth, teens, and families.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & RECREATION DEPARTMENT	ALL
101	5	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$1,436,496	\$1,606,956	\$1,606,956	\$1,669,565	\$1,688,042
SUPPLIES	\$36,055	\$68,935	\$67,949	\$65,030	\$64,830
SERVICES & PROFESSIONAL FEES	\$532,987	\$578,789	\$579,775	\$609,857	\$674,106
TRANSFERS	\$378,500	\$372,400	\$372,400	\$396,000	\$561,100
TOTAL	\$2,384,038	\$2,627,080	\$2,627,080	\$2,770,452	\$3,058,078

PERSONNEL:

Full Time	24.50	24.50	24.50	18.50	18.50
Part Time	59	59	59	69	69

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-020	PARK MAINTENANCE AND LITTER CREW		
MISSION/PROGRAM DESCRIPTION				
<p>The Park Maintenance and Litter Crew Division is responsible for conducting routine maintenance and litter control of all City parks, Town Center landscaping, trails, City rights-of-way, athletic complexes, and open spaces in order to provide the DeSoto community with safe, clean and aesthetically-pleasing parks. This Division also provides logistical support to the Special Event team. The Litter/Median Maintenance Crew (Fund 552) is responsible for the trash and debris removal along streets, medians, and rights-of-way, as well as landscaping and irrigation within the medians. Routine daily park maintenance includes, but is not limited to: irrigation repairs and improvements, outdoor park repairs and improvements, mowing and weed trimming, trail maintenance, playground and park inspections, athletic field maintenance, playground maintenance, restroom cleaning and maintenance, and graffiti removal from City property.</p>				
GOALS AND OBJECTIVES				
<p>*Manage the appearance and functionality of all parks, trails, and athletic complexes throughout the City by frequent and consistent mowing cycles, quarterly chemical applications and fertilization, daily trash removal and restroom cleanup, and routine safety inspections.</p> <p>* Maintain the City's clean appearance through litter control in City rights-of-way by monitoring and picking up trash daily, responding timely to illegal dumping complaints, and removing debris.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of miles of right of way, medians, and streets required for maintenance	50	50	50	50
Number of Park and Trail Inspections Completed	N/A	N/A	N/A	500
Number of pesticides, herbicides, and fertilizer applications to athletic fields (Annual)	4	4	3	6
Number of herbicide applications to sidewalk (33 miles) cracks for weed control (Annual)	3	3	3	2
Number of completed customer satisfaction surveys	60	60	80	85
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$27.55	\$25.84	\$26.39	\$27.00
M&O % of General Fund Budget	4.41%	4.19%	4.16%	4.09%
Average mileage of litter collection (daily)	8.5	8.5	10	12
Average time (days) per park or trail correction	N/A	N/A	N/A	4
Average time (hrs. per qtr. per FTE) spent applying pesticides, herbicides and fertilizer to athletic fields	18	18	12	8
Average time (hrs. per qtr. per 2 FTE) spent applying herbicides to sidewalks	19.5	19.5	18.0	16.0
Citizens satisfaction with the appearance of parks and medians.	N/A	N/A	75	80

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & RECREATION DEPARTMENT	PARK & LANDSCAPE MAINTENANCE
101	5	20

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$552,352	\$587,923	\$587,923	\$606,545	\$614,536
SUPPLIES	\$18,281	\$20,660	\$20,660	\$20,660	\$20,660
SERVICES & PROFESSIONAL FEES	\$455,327	\$437,609	\$437,609	\$456,609	\$537,359
TRANSFERS	\$314,500	\$308,400	\$308,400	\$306,000	\$418,500
TOTAL	\$1,340,459	\$1,354,592	\$1,354,592	\$1,389,814	\$1,591,055

PERSONNEL:

Full Time	10	10	10	10	10
Part Time	3	3	3	3	3

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-022	SENIOR CENTER		
MISSION/PROGRAM DESCRIPTION				
The DeSoto Senior Center is responsible for administering daily senior citizen programs. The Center has a nutrition program that focuses on educating seniors on the importance of combining social, physical and healthy dietary habits. The Center offers recreational and enrichment opportunities that include: active programs, music performances, dances, dinners, volunteer opportunities, lounge/entertainment area, fitness room, computer room, and various multipurpose areas. The Center produces a monthly newsletter to inform patrons about upcoming activities and events. The Senior Center Manager, Coordinator, and seven part-time staff are responsible for overall operations of the center, tracking attendance, coordinating health and wellness classes, transportation and special event programs.				
GOALS AND OBJECTIVES				
*Provide an environment that fosters an active atmosphere for members, ages 50 and older				
*Increase participation in active and social programming efforts by offering a variety of physical and social opportunities				
*Track and monitor transportation opportunities				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of customer satisfaction surveys completed annually	75	102	150	150
Number of Senior Center memberships	610	860	1,100	1,200
Physically active programs offered annually	5	5	6	6
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$4.07	\$4.12	\$4.61	\$4.77
M&O % of General Fund Budget	0.7%	0.7%	0.7%	0.7%
Customer satisfaction with Senior Center	80%	80%	80%	85%
Average number of Center members attending monthly	485	500	525	550
Number of participants in physically active programs annually	N/A	N/A	104	110

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & RECREATION DEPARTMENT	SENIOR CENTER
101	5	22

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$181,491	\$212,959	\$212,959	\$215,739	\$218,290
SUPPLIES	\$1,648	\$28,200	\$28,200	\$25,200	\$25,200
SERVICES & PROFESSIONAL FEES	\$4,461	\$4,550	\$4,550	\$4,550	\$4,550
TOTAL	\$187,600	\$245,709	\$245,709	\$245,489	\$326,640

PERSONNEL:

Full Time	2	2	2	2	2
Part Time	7	7	7	7	7

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-032	RECREATION AND CIVIC CENTER		
MISSION/PROGRAM DESCRIPTION				
<p>The Recreation and Civic Center Division implements various health and wellness opportunities, enrichment programs, structured and unstructured recreational opportunities, and community-wide special events. The Recreation Center consists of a spin room, fitness facility, multipurpose game room, aerobics area, two gymnasiums, three racquetball courts, and an indoor track. The Civic Center offers six meeting rooms for public rentals. Five full-time staff and twenty-two Recreation Attendants are responsible for programming, marketing recreation and civic center facilities, coordinating program partnerships, recruiting and monitoring contract fee instructors/classes and coordinating volunteers. The Recreation Division works closely with teenagers in the community to promote programs that involve teen employment opportunities, leadership activities, and public speaking development.</p>				
GOALS AND OBJECTIVES				
<p>* Implement programs and market facility rentals of the recreation center, civic center , corner theatre, pavilions and outdoor athletic complexes. The implementation and marketing will provide an outlet for citizens to create and maintain healthy lifestyles physically and socially. Our goal is to increase the number of civic center and pavilion rentals and fitness memberships at the recreation center.</p> <p>*Measure and create an action plan to increase customer satisfaction with programs that are offered. Program effectiveness will be measured through electronic and paper surveys.</p> <p>*The Parks and Recreation Department will provide programs to include underserved populations. An increase in the number of teen participants will be used as a benchmark for program success.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of teen participant programs	7	7	8	10
Number of customer satisfaction surveys completed	N/A	N/A	250	250
Number of tournaments	20	21	26	26
Number of Revolving Fund revenue programs/services	12	12	12	12
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$12.39	\$12.85	\$15.26	\$17.49
M&O % of General Fund Budget	2.0%	2.1%	2.4%	2.65%
Average cost of teen participants	\$225.00	\$225.00	\$210.00	\$200.00
Customer satisfaction with activities offered	N/A	N/A	80%	85%
Tournament economic impact	4,795,875	6,884,500	7,228,725	7,228,725
Recreation Revolving Fund cost recovery ratio	75%	110%	100%	100%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & RECREATION DEPARTMENT	RECREATION & CIVIC CENTER
101	5	32

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$605,605	\$670,852	\$670,852	\$697,535	\$704,271
SUPPLIES	\$7,640	\$10,575	\$8,889	\$8,890	\$8,690
SERVICES & PROFESSIONAL FEES	\$36,339	\$76,750	\$78,436	\$94,938	\$78,437
TRANSFERS TO OTHER FUNDS	\$43,000	\$43,000	\$43,000	\$69,000	\$43,000
TOTAL	\$692,583	\$801,177	\$801,177	\$900,363	\$904,398

PERSONNEL:

Full Time	6.5	6.5	6.5	6.5	6.5
Part Time	11	22	22	22	22

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & RECREATION DEPARTMENT	SEASONAL PROGRAMS
101	5	40

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$18,154	\$22,820	\$22,820	\$28,160	\$28,160
SUPPLIES	\$1,255	\$1,500	\$1,500	\$1,580	\$1,580
SERVICES & PROFESSIONAL FEES	\$29,099	\$50,680	\$50,680	\$45,260	\$45,260
TOTAL	\$48,509	\$75,000	\$75,000	\$75,000	\$75,000

PERSONNEL:

Full Time	0	0	0	0	0
Part Time	6	6	6	6	6

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-045	AQUATICS		
MISSION/PROGRAM DESCRIPTION				
<p>The Aquatics Division is responsible for coordinating programs at Moseley Pool. The aquatic center provides an array of opportunities including summer youth employment, volunteer junior lifeguard program, toddler swim lessons, youth swim lessons, programs for individuals with special needs, adult swim lessons, lap swimming, pool rentals, and a teenager swim team. The Aquatics Division promotes swimming as a crucial life skill. Specialized programs have been developed for underserved populations such as special needs and teens. The swim season begins in June and ends in August. Staffing at Moseley Pool consist of a Pool Manager, two assistant pool managers, five cashiers, and 23 lifeguards. They are responsible for swim lessons, pool rentals, pool parties, balancing chemicals, conducting staff meetings, administering the Junior Lifeguard Program, Barricuda swim team recruitment and scheduling, and facility marketing.</p>				
GOALS AND OBJECTIVES				
<p>* To maintain the appearance and a safe physical environment through managing chemical levels. These daily reports will be stored electronically.</p> <p>*To increase involvement in teen programming. This will be accomplished through social media marketing and flyer distribution throughout the school district.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Annual pool budget	104,504	114,887	150,602	160,173
Number of customer satisfaction surveys completed	N/A	N/A	205	100
Number of water chemical testing	122	122	207	122
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$2.13	\$2.27	\$2.06	\$3.10
M&O % of General Fund Budget	0.3%	0.4%	0.3%	0.47%
Swimming General Fund Cost Recovery	86%	71%	56%	57%
Percentage of Customer Satisfaction	N/A	N/A	80%	85%
Percentage of adequate chemical levels	N/A	N/A	80%	85%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & RECREATION DEPARTMENT	AQUATICS
101	5	45

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$78,894	\$112,402	\$112,402	\$121,586	\$122,785
SUPPLIES	\$7,232	\$8,700	\$8,700	\$8,700	\$8,700
SERVICES & PROFESSIONAL FEES	\$7,760	\$8,500	\$8,500	\$8,500	\$8,500
TRANSFERS	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL	\$114,886	\$150,602	\$150,602	\$159,786	\$160,985

PERSONNEL:

Full Time	0	0	0	0	0
Part Time	31	31	31	31	31

PUBLIC SAFETY – POLICE

POLICE DEPARTMENT ADMINISTRATION

- ❖ Provides law enforcement and public safety services;
- ❖ Provides 24-hour police patrol and emergency response; and,
- ❖ Provides a variety of additional services such as Crime Prevention and Community Policing.

ANIMAL CONTROL

- ❖ Provides vector and animal control.

CODE ENFORCEMENT

- ❖ Enforces City Nuisance Abatement Ordinances such as high-grass-and weeds Ordinances, inoperable-vehicle Ordinances, parking Ordinances, etc.;
- ❖ Serves as liaison to the Tri-City Animal Shelter Board; and,
- ❖ Hosts public education programs.

SCHOOL RESOURCE OFFICER

- ❖ Provides Officers who are responsible for providing security and crime prevention services in the school environment.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	ALL
101	6	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$7,942,728	\$8,132,117	\$8,132,117	\$8,355,466	\$8,444,717
SUPPLIES	\$97,651	\$89,486	\$90,486	\$106,696	\$97,846
SERVICES & PROFESSIONAL FEES	\$366,958	\$370,041	\$367,591	\$386,741	\$393,408
TRANSFERS	\$265,852	\$161,452	\$161,452	\$352,352	\$557,052
DEBT SERVICE	\$51,173	\$51,673	\$51,673	\$50,473	\$50,473
TOTAL	\$8,724,361	\$8,804,769	\$8,803,319	\$9,251,728	\$9,543,496

PERSONNEL:

Full Time	90	90	90	90	90
Part Time	12	13	13	13	13

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
POLICE DEPARTMENT	101-006-010	POLICE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
<p>The Police Administration has a mission to enhance the quality of life in the community by providing high quality police services through professionalism, innovation, and partnerships. Police Administration is responsible for the general supervision of police operations. Tasks include supervision of all planning activities; development of long range planning capabilities; analysis of all department subsystems, policies and procedures; analysis of crime and accident patterns, service needs and personnel development; liaison with police departments in contiguous areas to coordinate regional planning; development of fiscal planning capabilities; analysis of demographic characteristics of community in order to provide future service needs; periodic review of department policies and procedures. Police Administration is also responsible for working with other city departments and the community to foster a positive image and perception of the City of DeSoto.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Clearing cases and making arrests (Part 1 Crimes, only). * Reduce average response time to calls for service. * Maintain a trained Police force. * Enforce traffic laws by increasing traffic contacts. * Educate the public through means of crime prevention. * Keep the community safe and secure by lowering burglaries. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of calls for service	35,525	35,525	48,760	36,500
Number of offenses assigned to investigators	2,244	2,244	1,157	3,000
Number of personnel assigned cases	11.5	11.5	11.5	11.5
Number of traffic contact	12,825	12,825	12,000	12,000
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$154.09	\$151.51	\$149.55	\$158.22
M&O Budget % of General Fund Budget	24.7%	24.6%	23.6%	24.0%
Average response time (in minutes) for calls for service	7:53	7:53	7:25	8:30
Average case clearance percentage	N/A	N/A	37%	37%
Average number of cases cleared	1893	1893	1000	1350
Average time per traffic stop	N/A	N/A	13.66	13.66

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	POLICE OPERATIONS
101	6	10

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$7,088,444	\$7,286,447	\$7,286,447	\$7,553,055	\$7,636,475
SUPPLIES	\$85,730	\$82,336	\$83,336	\$86,371	\$85,521
SERVICES & PROFESSIONAL FEES	\$169,380	\$179,103	\$176,653	\$179,103	\$179,103
TRANSFERS	\$265,852	\$161,452	\$161,452	\$327,352	\$461,652
TOTAL	\$7,609,406	\$7,709,338	\$7,707,888	\$8,145,881	\$8,362,751

PERSONNEL:

Full Time	80	80	80	81	81
Part Time	10	11	11	11	11

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
POLICE DEPARTMENT	101-006-013	ANIMAL CONTROL		
MISSION/PROGRAM DESCRIPTION				
The Animal Control Division is responsible for providing animal-related services by responding to all issues involving pets and wildlife; educate the community on animal safety and to enforce City Ordinances and State Laws pertaining to animal cruelty and nuisances.				
GOALS AND OBJECTIVES				
* Providing educational information to schools and HOAs regarding Animal Control Ordinances and State Laws. Animal Control will educate regarding animal safety and promote the responsibility of pet ownership.				
* To pick up stray and injured animals and investigate vicious animal complaints.				
* Respond to animal control calls in order to enforce Animal Control and Cruelty Laws.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of loose/stray animal complaints	2,883	3,090	3,100	2,800
Number of animal control calls	6470	5649	5400	5000
Number of animals transported to Tri-City Animal Shelter	540	938	4221	4000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$7.36	\$7.54	\$6.92	\$7.54
M&O Budget % of General Fund Budget	1.2%	1.2%	1.1%	1.1%
Number of loose/stray animals transported to shelter	N/A	922	900	900
Average turn-around time (in days) to resolve the animal control call	1	0.51	1	1
Number of animals adopted by/returned to DeSoto residents.	416	383	284	365

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	ANIMAL CONTROL
101	6	13

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$134,568	\$128,649	\$128,649	\$130,903	\$132,632
SUPPLIES	\$3,228	\$3,700	\$3,700	\$11,700	\$3,700
SERVICES & PROFESSIONAL FEES	\$187,702	\$178,900	\$178,900	\$194,900	\$201,567
TRANSFERS	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$51,173	\$51,673	\$51,673	\$50,473	\$50,473
TOTAL	\$376,671	\$362,922	\$362,922	\$387,976	\$388,372

PERSONNEL:

Full Time	2	2	2	2	2
Part Time	1	1	1	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
POLICE DEPARTMENT	101-006-017	CODE ENFORCEMENT		
MISSION/PROGRAM DESCRIPTION				
The Code Enforcement Division is responsible for improving the health, safety and appearance of the community through the enforcement of City's Code of Ordinances, while seeking opportunities to develop and promote citizen cooperation, support, and input in code compliance efforts.				
GOALS AND OBJECTIVES				
* Attend Citizen Meetings to address concerns of the community while providing code enforcement information to citizens.				
* File liens on properties in violation of City Weed Ordinance.				
* Respond to reported code violations to ensure compliance of City Ordinances.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of complaints reported	7595	9606	8500	8500
Number of liens filed	1228	918	900	750
Number of inspections by Code Enforcement Officers	13,210	17,677	16,500	14,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$4.96	\$5.66	\$5.43	\$5.49
M&O Budget % of General Fund Budget	0.8%	0.9%	0.9%	0.8%
Percentage of complaints assigned within 24 hours	N/A	N/A	96.0%	96.0%
Percentage of liens released due to payoff	135	189	150	150
Average turnaround time (in days) to reach compliance standards	20	16	15	15

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	CODE ENFORCEMENT
101	6	17

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$261,463	\$285,800	\$285,800	\$238,744	\$241,673
SUPPLIES	\$1,926	\$2,950	\$2,950	\$8,125	\$8,125
SERVICES & PROFESSIONAL FEES	\$7,921	\$10,038	\$10,038	\$10,738	\$10,738
TRANSFERS	\$0	\$0	\$0	\$25,000	\$51,600
TOTAL	\$271,310	\$298,788	\$298,788	\$282,607	\$312,136

PERSONNEL:

Full Time	4	4	4	3	3
Part Time	1	1	1	1	1

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	POLICE DEPARTMENT	SCHOOL RESOURCE OFFICERS
101	6	18

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$458,253	\$431,221	\$431,221	\$432,764	\$433,937
SUPPLIES	\$6,767	\$500	\$500	\$500	\$500
SERVICES & PROFESSIONAL FEES	\$1,954	\$2,000	\$2,000	\$2,000	\$2,000
TOTAL	\$466,974	\$433,721	\$433,721	\$435,264	\$480,237

PERSONNEL:

Full Time	0	4	4	4	4
Part Time	0	0	0	0	0

PUBLIC SAFETY – FIRE

FIRE DEPARTMENT ADMINISTRATION

- ❖ Provides 24-hour fire protection;
- ❖ Provides emergency medical services;
- ❖ Provides swift-water and high-angle rescue services;
- ❖ Provides hazardous material responses;
- ❖ Fire Chief serves as Emergency Operations Center Commander and serves as liaison to the Citizens Emergency Response Team (CERT) Program; and
- ❖ Provides fire safety educational programs.

FIRE PREVENTION

- ❖ Investigates all fire incidents;
- ❖ Provides public fire safety educational programs;
- ❖ Conducts Certificates of Occupancy and fire prevention inspections;
- ❖ Reviews plans for compliance with the Fire Code; and
- ❖ Issues code compliance permits.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	FIRE DEPARTMENT	ALL
101	7	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$6,237,870	\$6,373,777	\$6,373,777	\$6,512,980	\$6,476,870
SUPPLIES	\$131,517	\$136,446	\$147,446	\$148,369	\$148,369
SERVICES & PROFESSIONAL FEES	\$224,336	\$282,299	\$282,149	\$305,701	\$342,201
TRANSFERS	\$201,457	\$418,404	\$418,404	\$556,772	\$777,166
TOTAL	\$6,795,180	\$7,210,926	\$7,221,776	\$7,523,822	\$7,744,606

PERSONNEL:

Full Time	69	70	70	69	69
Part Time	0	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
FIRE DEPARTMENT	101-007-010	FIRE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
As the protector of our citizens, DeSoto Fire Rescue delivers professional and caring emergency services in a safe and consistent manner. This is accomplished by a dedicated and highly trained workforce that is properly equipped, staffed, and prepared to meet the mission. Fire Administration will provide the vision, leadership, and stewardship to maximize resources and internal/external customer service delivery.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Deliver high quality fire suppression, rescue, and emergency medical service delivery. * Inspect and validate fire hydrants are serviceable and in good working order. * Reduce turn out and response times on emergency responses. * Perform life/safety company inspections on commercial properties. * Participate as a regional partner in emergency services delivery and training. * Professionally develop and train personnel utilizing internal and external resources. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of calls for service-combined	7722	8018	8050	8100
Number of emergency fire calls for service-DeSoto	138	133	135	140
Number of medical emergency calls for service-DeSoto	4,918	5,164	5,200	5,275
Number of active fire hydrants to be serviced	2,136	2,136	2,167	2,167
Number of annual company standard performance drills	10	10	10	10
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$138.50	\$130.98	\$139.28	\$146.14
M&O budget % of General Fund budget	22.2%	21.3%	21.9%	22.1%
Turnout Time-90 seconds 90% of the time (per CPSE Standard)	76	98.0%	90.0%	90.0%
Average fire emergency response time (DTA-in minutes)	4:54	4:28	4:30	5:00
Average medical emergency response time (DTA-in minutes)	4:11	4:05	4:30	5:00
Percentage of active fire hydrants serviced during the year	100%	100%	95%	95%
Percentage of 1st time pass of company standard performance drill	N/A	84%	75%	66%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	FIRE DEPARTMENT	FIRE/EMS OPERATIONS
101	7	10

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$6,136,506	\$6,260,026	\$6,260,026	\$6,512,980	\$6,476,870
SUPPLIES	\$129,095	\$128,217	\$139,217	\$140,915	\$140,915
SERVICES & PROFESSIONAL FEES	\$220,908	\$274,463	\$274,313	\$297,865	\$334,365
TRANSFERS	\$201,300	\$418,404	\$418,404	\$556,772	\$777,166
TOTAL	\$6,687,809	\$7,081,110	\$7,091,960	\$7,508,532	\$7,729,316

PERSONNEL:

Full Time	68	69	69	68	68
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CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	FIRE DEPARTMENT	FIRE PREVENTION
101	7	13

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$101,364	\$113,751	\$113,751	\$0	\$0
SUPPLIES	\$2,423	\$8,229	\$8,229	\$7,454	\$7,454
SERVICES & PROFESSIONAL FEES	\$3,428	\$7,836	\$7,836	\$7,836	\$7,836
TOTAL	\$107,372	\$129,816	\$129,816	\$15,290	\$15,290

PERSONNEL:

Full Time	1	1	1	1	1
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MUNICIPAL COURT

MUNICIPAL COURT JUDGE

- ❖ Collects fines, fees, and State costs;
- ❖ Schedules court hearings and generates the production of arrest warrants; and,
- ❖ Maintains records relating to Court proceedings.

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
MUNICIPAL COURT	101-008-038	MUNICIPAL COURT		
MISSION/PROGRAM DESCRIPTION				
The Municipal Court activity is responsible for processing legal and court related matters in an efficient and timely manner as well as provide a forum for citizens to have their matters heard in a judicial and unbiased setting. Administrative functions include timely and accurate processing of complaints filed, courteously responding to request for information from the public, responsibly collecting assessed fines and fees, and the efficient docketing of cases for adjudication.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Improve and streamline court processes through the use of relevant court technology. * Maintain a document management system and workflow through LT Systems * Collect revenues through various avenues of the municipal court process in an efficient manner. * Provide high quality customer service in a hostile environment. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of citations filed with the court	9,268	12,160	10,412	9,500
Number of dispositions (closed cases)	11,077	9,154	8,127	8,000
Total number of capias warrants outstanding	7,616	8,069	6,731	5,500
Total number of alias warrants outstanding	9,960	11,372	9,087	9,000
Number of uncollectible accounts sent to collection agency	3,753	8,549	5,790	6,000
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$7.78	\$11.03	\$10.69	\$10.59
M&O Budget % of General Fund Budget	1.25%	1.79%	1.68%	1.60%
Caseload Growth (+/-) <small>(CITATIONS FILED VS. CITATIONS DISPOSED)</small>	-8.98%	+12.99%	+8.99%	+5.57%
Percentage of Cases Disposed	35.49%	28.34%	24.22%	22.90%
Percentage of Capias Warrants Cleared	30.38%	41.93%	44.97%	51.33%
Percentage of Alias Warrants Cleared	30.03%	28.21%	30.56%	33.33%
Average age of account sent to collection agency (in days)	350	394	191	180

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	MUNICIPAL COURT	COURT SERVICES
101	8	38

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$417,536	\$448,634	\$449,234	\$510,739	\$531,326
SUPPLIES	\$6,560	\$10,782	\$10,782	\$5,000	\$5,240
SERVICES & PROFESSIONAL FEES	\$52,857	\$64,100	\$117,300	\$29,400	\$31,400
TOTAL	\$476,953	\$523,516	\$577,316	\$545,139	\$609,466

PERSONNEL:

Full Time	5	5	5	6	6
Part Time	1	3	3	2	2

LIBRARY

LIBRARY FUNCTIONS

- ❖ Acquires, organizes, and provides access to information in both print and non-print formats; and,
- ❖ Serves as liaison to the Library Board.

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
LIBRARY	101-003-010	LIBRARY SERVICES		
MISSION/PROGRAM DESCRIPTION				
The mission of the DeSoto Public Library is to provide books, materials, programs and services to residents of all ages to assist in their pursuit of information and resources to meet their educational, cultural, recreational, professional or vocational and related computer access needs.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Increase usage of materials, including books, electronic content, and audio visual materials, by satisfying market demands. * Increase program attendance. * Increase customer satisfaction of interaction with Library staff members, as measured through the survey distributed to on-scene patrons. * Maintain and provide to the public the use of computers and appropriate software. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of public use computers	43	43	43	43
Number of adult, teen, and youth programs per annum	223	264	300	320
Number of customer service surveys completed	87	252	280	300
Number of items checked out and used by customers	188,714	163,830	200,000	240,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$17.40	\$18.55	\$17.38	\$19.76
M&O budget % of General Fund budget	3.0%	2.9%	2.7%	3.0%
Average number of daily public use computer logins	207	210	230	240
Average number of participants per program	10	12	15	20
Percentage of satisfaction reported through customer service surveys	80%	90%	95%	95%
Average turnaround time for shelving of materials	36	30	24	24

CITY OF DESOTO

FUND
GENERAL FUND
101

DEPARTMENT
LIBRARY
10

PROGRAM
ALL

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$660,974	\$720,512	\$720,512	\$768,486	\$788,206
SUPPLIES	\$139,777	\$152,971	\$153,971	\$157,121	\$157,121
SERVICES & PROFESSIONAL FEES	\$86,783	\$93,925	\$92,925	\$91,825	\$92,025
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL	\$887,534	\$967,408	\$967,408	\$1,017,432	\$1,037,352

PERSONNEL:

Full Time	6	7	7	8	8
Part Time	17	16	16	14	14

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY FUNCTIONS

- ❖ Provides technical support for all hardware and software;
- ❖ Coordinates, projects, acquires, and implements all of the computer systems and telecommunications of the City; and,
- ❖ Designs, implements and administers the City's website.

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
INFORMATION TECHNOLOGY	101-011-014	IT ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The responsibility of the Information Technology activity is to provide dependable, high quality computer services to City departments. This is accomplished by maintaining a stable network environment, delivering quality equipment at the best cost, and providing efficient in-house user support for both software and hardware. Information Technology also assists other departments in systems selection, implementation, and operation, and remains informed on computer related topics in order to apply that knowledge to work flow analyses and create more efficient processes within the organization.				
GOALS AND OBJECTIVES				
<p>*To manage various interconnected local-area networks that form the City's wide-area network.</p> <p>*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.</p> <p>*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.</p> <p>* Provide first-, second-, and third-level technical support for all software and hardware issues.</p> <p>* Install, maintain and repair IT equipment, such as workstations, printers, servers and network / telecommunications hardware.</p> <p>*Oversee training program for City employees for a range of applications.</p> <p>*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.</p> <p>*Create and maintain the City's web presence.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of work orders opened	1662	2212	2600	2800
Number of customer service surveys distributed	N/A	19	40	80
Number of PCs, laptops and iDevices supported by the number of technicians	380/2.5	420/2.5	465/3.5	480/3.5
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$14.36	\$15.57	\$16.75	\$17.49
M&O budget % of city budget	2.3%	2.5%	2.6%	2.6%
Percentage of help desk calls resolved at time of call (industry standard 55-60%)	57.6%	58.0%	58.0%	60%
Percentage of good to excellent satisfaction on customer service surveys	95%	95%	95%	95%
IT spending per enterprise employee, benchmarked against the multiple industry standard per Gartner (\$12,708 for 2012)	\$2,312	\$2,363	\$2,746	\$2,950

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	INFORMATION TECHNOLOGY	ALL
101	11	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$275,426	\$303,483	\$303,483	\$300,044	\$303,559
SUPPLIES	\$3,973	\$4,000	\$4,000	\$4,000	\$4,000
SERVICES & PROFESSIONAL FEES	\$346,935	\$417,474	\$411,720	\$426,144	\$435,700
TRANSFERS	\$140,500	\$183,500	\$183,500	\$170,000	\$181,000
TOTAL	\$766,835	\$908,457	\$902,703	\$900,188	\$924,259

PERSONNEL:

Full Time	3	3	3	3	3
Part Time	1	1	1	1	1

HUMAN RESOURCES

HUMAN RESOURCES DEPARTMENT ADMINISTRATION

- ❖ Provides centralized personnel services (such as hiring and coordination of employees benefits) for all City departments; and
- ❖ Serves as liaison to the DeSoto Civil Service Commission.

CIVIL SERVICE

- ❖ Maintains compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations and operational procedures involving Civil Service personnel.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	HUMAN RESOURCES	ALL
101	12	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$313,054	\$377,735	\$374,147	\$407,381	\$411,875
SUPPLIES	\$6,947	\$10,319	\$12,147	\$11,040	\$11,040
SERVICES & PROFESSIONAL FEES	\$140,972	\$144,724	\$146,396	\$146,749	\$151,249
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL	\$460,972	\$532,778	\$532,690	\$565,170	\$574,164

PERSONNEL:

Full Time	3	4	4	4	4
Part Time	0	1	1	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
HUMAN RESOURCES	101-012-020	HUMAN RESOURCES/ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The Human Resources Activity is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Coordinate the recruiting and selection process to increase applicant numbers and quality. * Manage the employee injury process to stay abreast of and control injury types, claims and lost time. * Adhere to and provide direction on Human Resources Policies and Procedures. * Monitor technology to improve paperless environments for employee files and actions. * Monitor the insurance markets for the balancing employee benefits and structures. * Complete a comprehensive review of employee pay and job evaluation. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Annual number of jobs posted	96	71	79	60
Annual number of applications received	8,035	4,397	3,943	3,000
Annual number of new hires (full-time and part-time)	120	136	147	125
Annual number of wellness events and programs	N/A	19	16	10
Annual number of wellness program participants	N/A	71	145	110
Number of job descriptions currently on file	N/A	N/A	83	93
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$6.83	\$7.70	\$8.17	\$9.37
M&O budget % of General Fund budget	1.1%	1.2%	1.3%	1.4%
Average number of applications per job posting	62	109	48	50
Average time (in days) for pre-hire employee processing	N/A	N/A	N/A	5
Percentage of full-time employees participating in wellness activities and programs	N/A	22%	46%	35%
Average number of job descriptions reviewed / updated per month	N/A	N/A	2%	2%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	HUMAN RESOURCES	HUMAN RESOURCES ADMIN
101	12	20

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$313,054	\$374,147	\$374,147	\$407,381	\$411,875
SUPPLIES	\$6,460	\$11,647	\$11,647	\$10,540	\$10,540
SERVICES & PROFESSIONAL FEES	\$68,727	\$66,419	\$66,331	\$64,306	\$68,806
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL	\$388,240	\$452,213	\$452,125	\$ 482,227	\$ 491,221

PERSONNEL:

Full Time	3	4	4	4	4
Part Time	0	1	1	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
HUMAN RESOURCES	101-012-022	CIVIL SERVICE		
MISSION/PROGRAM DESCRIPTION				
The Civil Service Activity is responsible for maintaining compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations, and operational procedures involving Civil Service personnel in the City of DeSoto.				
GOALS AND OBJECTIVES				
*Comply with state statutes and regulations for Civil Service employee. *Oversee all entry level testing for Civil Service employees. *Manage all promotion processes for Civil Service employees. *Coordinate activities and training for the Civil Service Commission.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
<i>Activity Demand/Workload</i>				
Number of entry-level Civil Service tests given	71	12	16	12
Number of entry-level Civil Service applicants	4,397	2	4	1
Maximum number of days for Civil Service Director's response to complaints	136	130	250	130
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$1.72	\$1.42	\$1.57	\$1.61
M&O budget % of General Fund budget	0.3%	0.2%	0.2%	0.2%
Average preparation time (in days) for Civil Service tests	62	109	48	50
Percentage of applicants who take and pass the written & physical agility test for entry level firefighters & police	N/A	N/A	N/A	5%
Average time (in days) for Civil Service Director's response to complaints	22%	33%	34%	35%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	HUMAN RESOURCES	CIVIL SERVICE
101	12	22

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
SUPPLIES	\$487	\$500	\$500	\$500	\$500
SERVICES & PROFESSIONAL FEES	\$72,245	\$80,065	\$80,065	\$82,443	\$82,443
TOTAL	\$72,732	\$80,565	\$80,565	\$82,943	\$82,943

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	USE OF FUND BALANCE	ALL
101	98	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$2,177	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$250,616	\$342,500	\$347,500	\$267,825	\$12,500
CAPITAL OUTLAY	\$136,102	\$240,000	\$240,000	\$90,000	\$0
TRANSFERS	\$500,000	\$1,050,000	\$1,050,000	\$750,000	\$750,000
TOTAL	\$888,896	\$1,632,500	\$1,637,500	\$1,107,825	\$762,500

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	NON-DEPARTMENTAL	ALL
101	99	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$511,759	\$639,750	\$639,750	\$539,750	\$539,750
SERVICES & PROFESSIONAL FEES	\$2,504,364	\$2,079,800	\$2,079,800	\$1,697,500	\$1,591,500
CAPITAL OUTLAY	\$24,308	\$0	\$0	\$0	\$0
TRANSFERS	\$550,025	\$602,000	\$602,000	\$30,000	\$30,000
TOTAL	\$3,592,961	\$3,321,550	\$3,321,550	\$2,267,250	\$2,161,250

PEG
(PUBLIC, EDUCATIONAL & GOVERNMENTAL FACILITIES)
FUND-102

PEG FUND-102

- ❖ Collect cable provider franchise revenue designated by the State for use in funding Capital Improvements for public, educational and government access channels;
- ❖ Oversee disbursement of funds for designated purposes; and
- ❖ Maintain records of financial transactions.

CITY OF DESOTO

PEG FUND

102

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$207,316	\$297,357	\$297,357	\$282,757	\$ 98,157
REVENUES					
FRANCHISE FEES	\$125,191	\$95,000	\$115,000	\$115,000	\$116,000
INTEREST REVENUES	\$455	\$0	\$400	\$400	\$300
TOTAL REVENUES	\$125,646	\$95,000	\$115,400	\$115,400	\$116,300
TOTAL AVAILABLE RESOURCES	\$ 332,962	\$ 392,357	\$ 412,757	\$ 398,157	\$ 214,457
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$26,043	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$9,562	\$130,000	\$130,000	\$300,000	\$0
TOTAL EXPENDITURES	\$35,605	\$130,000	\$130,000	\$300,000	\$0
FUND BALANCE-ENDING	\$297,357	\$262,357	\$282,757	\$98,157	\$214,457

STABILIZATION FUND-108

FUND 108

- ❖ To insulate the General Fund programs and current service levels from large and unanticipated one-time expenditure requirements.
- ❖ To insulate the General Fund from any revenue reductions due to a change in state or federal legislation, resulting from adverse litigation or similar unforeseen actions.
- ❖ To fund emergency, one-time unanticipated expenditures or to offset unanticipated revenue fluctuations occurring within a fiscal year.
- ❖ To restore funds for one time expenditures or to restore prior service levels.
- ❖ Decreases the need for any short-term borrowing, which would be a positive indication of the City's financial health and economic stability.

CITY OF DESOTO

STABILIZATION FUND-DESOTO

108

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$777,108	\$777,108	\$1,327,108	\$1,577,108
REVENUES					
INTEREST REVENUE	\$1,928	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$500,000	\$550,000	\$550,000	\$250,000	\$250,000
MISCELLANEOUS REVENUES	\$275,180	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$777,108	\$550,000	\$550,000	\$250,000	\$250,000
TOTAL AVAILABLE RESOURCES	\$777,108	\$1,327,108	\$1,327,108	\$1,577,108	\$1,827,108
FUND BALANCE-ENDING	\$777,108	\$1,327,108	\$1,327,108	\$1,577,108	\$1,827,108

COOPERATIVE



EFFORTS



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SOUTHWEST REGIONAL COMMUNICATIONS CENTER 111 AND 413

REGIONAL COMMUNICATIONS

- ❖ Provides emergency communications between the citizens of the affiliated cities and the fire, police, and EMS services;
- ❖ Provides record and information services between State and Federal law enforcement agencies and the local law enforcement services including police and courts;
- ❖ Provides a point of contact for citizens for the dissemination of warnings and information regarding any disruption in services provided by the municipalities; and,
- ❖ Provides records management and technical support to the public safety agencies served.

ALARM MONITORING

- ❖ Provides optional alarm system monitoring services for residences, which represents a reduction in the time required for third-party monitoring and dispatching; and,
- ❖ Alarm signals are transmitted directly to and dispatched by Regional Communications.

EQUIPMENT REPLACEMENT FUND

- ❖ Provides funding for operational equipment replacement for SWRCC.

CITY OF DESOTO

FUND
SW REGIONAL COMM. CENTER FUND
111

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
WORKING CAPITAL BAL.-BEGINNING	\$656,621	\$651,686	\$651,686	\$494,972	\$369,274
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$2,662,995	\$2,754,706	\$2,730,000	\$1,661,000	\$1,661,000
E911 REVENUE	\$0	\$0	\$0	\$1,150,000	\$1,150,000
INTEREST REVENUES	\$1,170	\$1,500	\$1,500	\$1,500	\$1,500
CHARGES FOR SERVICES	\$137,467	\$122,800	\$122,800	\$122,800	\$122,800
TOTAL REVENUES	\$ 2,801,690	\$2,879,006	\$2,854,300	\$2,935,300	\$2,935,300
TOTAL AVAILABLE RESOURCES	\$ 3,458,311	\$3,530,692	\$3,505,986	\$3,430,272	\$3,304,574
<u>EXPENDITURES</u>					
PERSONNEL	\$1,918,105	\$2,072,729	\$2,077,729	\$2,141,090	\$2,167,181
SUPPLIES	\$87,392	\$71,599	\$77,717	\$84,017	\$84,017
SERVICES & PROFESSIONAL FEES	\$653,231	\$689,481	\$727,331	\$613,996	\$612,108
CAPITAL OUTLAY	\$19,128	\$67,674	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$50,000	\$50,000	\$50,000	\$143,000	\$143,000
DEBT SERVICE	\$78,769	\$78,237	\$78,237	\$78,895	\$78,212
TOTAL EXPENDITURES	\$2,806,625	\$3,029,720	\$3,011,014	\$3,060,998	\$3,084,518
WORKING CAPITAL BAL.-ENDING	\$651,686	\$500,972	\$494,972	\$369,274	\$220,056

PERSONNEL:

Full Time	30	30	30	30	30
Part Time	2	0	0	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
SOUTHWEST REGIONAL COMMUNICATION CENTER	111-099-001	REGIONAL DISPATCH		
MISSION/PROGRAM DESCRIPTION				
<p>Southwest Regional Communications Center (SWRCC) is the consolidated emergency communications department serving the communities of Cedar Hill, DeSoto and Duncanville. SWRCC is a primary Public Safety Answering Point, which answers incoming 9-1-1 calls and seamlessly integrates with the Police and Fire departments of each city for responses of personnel and equipment. This coordination of the three cities' resources allow citizens of each city to benefit by receiving the highest level of quality service. SWRCC's mission is to facilitate the delivery of emergency communications with professionalism and integrity, through the efficient and reliable collection and dissemination of critical information to the responders and citizens. Along with the above directives, SWRCC puts emphasis on Priority P and Priority 1 calls. These calls are defined as life threatening situations. Priority P are emergency calls, with emergency defined as a set of circumstances that require immediate Law Enforcement, Fire and/or EMS response, due to the high probability of death or serious injury to a person; or a major crime in progress. Priority 1 are just-occurred incidents involving injury or having a high threat to life or bodily harm. The term just occurred normally refers to incidents that have taken place in the past three (3) minutes. Ultimately, the center's overall aim is to remain citizen and responder safety focused with objectives that will reach our communities and fulfil their needs.</p>				
GOALS AND OBJECTIVES				
<p>*Answer at least 90% of all emergent phone lines within ten (10) seconds.</p> <p>*Dispatch, on average, Priority P and Priority 1 calls within sixty (60) seconds of receipt.</p> <p>*Remain professional and exude integrity during all operations with our public, internal units, and external agencies. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Obtain all pertinent information and correctly prioritize calls in order to ensure the officers, fire responders and medical service personnel are safe in their responses; dispatchers will follow protocol standards provided during call taking and dispatching. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Maintain a structured training program to ensure employees remain competent in our discipline and to maintain a knowledgeable, ideal performing work force. A six week new employee training program is in place to prepare trainees for performance on the dispatch floor. The training program will also provide opportunities for continuing dispatch education for tenured employees.</p> <p>*Keep the community informed of our progression, strategies and other services (e.g., Alarm Monitoring). This will be accomplished through our Public Relations Team and links on our citizen friendly SWRCC website.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of emergency calls received	91,750	120,692	127,044	133,730
Number of Priority P calls	3,976	6,512	6,854	7,215
Number of Priority 1 calls	6,301	7,114	7,488	7,882
Evaluate approximately 3% of emergency calls dispatched for service	N/A	N/A	300	300
Efficiency/Effectiveness Measures				
M&O budget per capita for the Participating Cities	\$18.32	\$20.60	22.62	22.77
Percentage of emergency calls answered in 10 seconds or less	92.39%	96.86%	90.00%	90%
Average dispatching time (in seconds) per Priority P call (APCO industry standard is 60 seconds)	33.0	30.5	60.0	60.0
Average dispatching time (in seconds) per Priority 1 call (APCO industry standard is 60 seconds)	36.0	36.2	60.0	60.0
Overall average score of randomly evaluated calls at or above 90% accuracy	N/A	N/A	90.00%	90.00%

CITY OF DESOTO

<u>FUND</u> SW REGIONAL COMM. CENTER FUND 111	<u>DEPARTMENT</u> SOUTHWEST REGIONAL COMM CTR 9	<u>PROGRAM</u> REGIONAL DISPATCH SERVICES 21
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SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$1,908,095	\$2,041,981	\$2,041,981	\$2,105,093	\$2,130,924
SUPPLIES	\$87,392	\$65,349	\$71,467	\$77,767	\$77,767
SERVICES & PROFESSIONAL FEES	\$721,362	\$748,876	\$786,726	\$673,448	\$671,137
CAPITAL OUTLAY	\$19,128	\$67,674	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,785,977	\$2,973,880	\$2,950,174	\$2,999,308	\$3,022,828

CITY OF DESOTO

<u>FUND</u> SW REGIONAL COMM. CENTER FUND 111	<u>DEPARTMENT</u> SOUTHWEST REGIONAL COMM CTR 9	<u>PROGRAM</u> ALARM MONITORING SERVICES 22
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SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
SUPPLIES	\$0	\$6,000	\$6,000	\$6,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$10,638	\$14,840	\$14,840	\$15,700	\$15,700
TOTAL EXPENDITURES	\$10,638	\$20,840	\$20,840	\$21,700	\$21,700

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SW REGIONAL COMM. CENTER FUND 111	SOUTHWEST REGIONAL COMM CTR 9	INTERGOVERNMENTAL SERVICES 23

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning 2017
PERSONNEL	\$0	\$25,748	\$25,748	\$25,997	\$26,257
SUPPLIES	\$0	\$250	\$250	\$250	\$250
SERVICES & PROFESSIONAL FEES	\$0	\$4,002	\$4,002	\$3,743	\$3,483
TOTAL EXPENDITURES	\$0	\$30,000	\$30,000	\$29,990	\$29,990

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SW REGIONAL COMM. CENTER FUND 111	NON-DEPARTMENTAL 99	ADMINISTRATIVE SERVICES 1

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$10,010	\$5,000	\$10,000	\$10,000	\$10,000
TOTAL EXPENDITURES	\$10,010	\$5,000	\$10,000	\$10,000	\$10,000

SWRCC STABILIZATION FUND-134

- ❖ To insulate Regional Dispatch programs and current service levels from large and unanticipated one-time expenditure requirements.
- ❖ To fund emergency, one-time unanticipated expenditures or to offset unanticipated revenue fluctuations occurring within a fiscal year.
- ❖ To restore funds for one time expenditures or to restore prior service levels.
- ❖ Decreases the need for any short-term borrowing, which would be a positive indication of Regional Dispatch financial health and economic stability.

CITY OF DESOTO

FUND
SWRCC-STABILIZATION FUND
134

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$93,100
REVENUES					
INTEREST REVENUES	\$0	\$0	\$0	\$100	\$100
INTERFUND TRANSFERS	\$0	\$0	\$0	\$93,000	\$93,000
TOTAL REVENUES	\$0	\$0	\$0	\$93,100	\$93,100
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$93,100	\$186,200
FUND BALANCE-ENDING	\$0	\$0	\$0	\$93,100	\$186,200

CITY OF DESOTO

FUND
SWRCC-EQUIPMENT REPLACE FUND
413

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$3	\$50,052	\$50,052	\$47,712	\$53,218
REVENUES					
INTERFUND TRANSFERS	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL REVENUES	\$50,049	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL AVAILABLE RESOURCES	\$50,052	\$100,052	\$100,052	\$97,712	\$103,218
EXPENDITURES					
SUPPLIES	\$0	\$52,340	\$52,340	\$10,000	\$0
CAPITAL OUTLAY	\$0	\$28,249	\$0	\$34,494	\$15,000
TOTAL EXPENDITURES	\$0	\$80,589	\$52,340	\$44,494	\$15,000
FUND BALANCE-ENDING	\$50,052	\$19,463	\$47,712	\$53,218	\$88,218

REGIONAL JAIL OPERATIONS-112

FUND 112

- ❖ Provides a facility to house arrested persons for a maximum of 72 hours; and,
- ❖ Provides a point of contact for citizens to have their impounded vehicles released from the auto pound.

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
POLICE DEPARTMENT	112-006-010	JAIL OPERATIONS		
MISSION/PROGRAM DESCRIPTION				
The Jail Operation is responsible for providing a safe, secure, and humane environment for inmates who are detained and arrested by the cities of DeSoto, Lancaster and Cedar Hill. The detainees are monitored closely and are taken through an intake and screening process.				
GOALS AND OBJECTIVES				
* House inmates in a safe, secure, and efficient environment on a temporary basis.				
* Manage and deposit revenue.				
* Conduct weekly inspections of the jail facility for safety purposes and cleanliness.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
1. Number of inmates housed per year	6617	6617	6647	6700
2. Number of Jail inspections	1095	1095	1095	1095
3. Number of prisoner transfers to other agencies	N/A	N/A	311	311
Efficiency/Effectiveness Measures				
M&O budget per capita	\$17.13	\$19.82	\$20.72	\$21.71
M&O budget as a percentage of total budget	100%	100%	100%	100%
1. Average cost per prisoner per day	\$34.20	\$34.20	\$45.00	\$45.00
2. Average time per inspection per day	N/A	N/A	10 min.	10 min.
3. (a). Number of prisoners transported by DSO per year	N/A	N/A	148	148
3. (b). Number of prisoners transported by Jail staff per year	N/A	N/A	703	703
3. (c). Average time per prisoner to prepare for transport to another agency	N/A	N/A	15 min.	15 min.

CITY OF DESOTO

FUND
CITY JAIL OPERATIONS
112

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$305,430	\$374,644	\$374,644	\$354,519	\$321,684
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,020,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
CHARGES FOR SERVICES	\$18,620	\$34,000	\$34,000	\$34,000	\$34,000
INTEREST REVENUES	\$903	\$450	\$450	\$450	\$450
MISCELLANEOUS	\$1,324	\$480	\$480	\$480	\$480
TOTAL REVENUES	\$1,040,847	\$1,084,930	\$1,084,930	\$1,084,930	\$1,084,930
TOTAL AVAILABLE RESOURCES	\$1,346,277	\$1,459,574	\$1,459,574	\$1,439,449	\$1,406,614
EXPENDITURES					
PERSONNEL	\$840,634	\$977,963	\$977,963	\$990,673	\$1,003,783
SUPPLIES	\$24,574	\$17,000	\$17,992	\$18,000	\$18,000
SERVICES & PROFESSIONAL FEES	\$61,013	\$84,031	\$88,600	\$88,592	\$88,592
CAPITAL OUTLAY	\$45,000	\$5,561	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$412	\$20,500	\$20,500	\$20,500	\$20,500
TOTAL EXPENDITURES	\$971,633	\$1,105,055	\$1,105,055	\$1,117,765	\$1,130,875
ENDING FUND BALANCE	\$374,644	\$354,519	\$354,519	\$321,684	\$275,739

PERSONNEL:

Full Time	14	16	16	16	16
Part Time	5	5	5	5	5



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SALES TAX



CORPORATIONS



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DEDC FY 2016 Annual Work Plan
Presented and Approved on August 24, 2015

Goal #1 Attract a net, minimum outside investment of \$55 million to make DeSoto more prosperous

- Help to attract tenants to the 95-acre site at Polk & Daniieldale, as well as, the Southfield 35 site at Daniieldale & Old Hickory.
- Actively promote DeSoto Heliport to key audiences.
- Continue marketing missions and consultant/site selectors visits with the Dallas Regional Chamber, Team Texas and Texas One - an initiative with State of Texas Governor's office.
- Continue strategic alliances with local, regional & national organizations such as Greater Dallas Planning Council, North Texas Commission, The Real Estate Council, City of Dallas, Dallas County and International Economic Development Council (IEDC).
- Enhance network of medical/health related organizations to increase additional investment along the city's designated medical corridor(s).

Goal #2 Increase the net sales tax revenue by at least 12%

- Continue to promote DeSoto as a viable family entertainment destination.
- Commit to continued efforts to enhance daytime traffic in community through attractive and healthy retail options.
- Continue to pursue industry related projects that yield high returns in inventory sales
- Continue participation in International Council of Shopping Centers (ICSC) programs
- Continue marketing DeSoto Town Center and enhance tenant activity on Hampton Road corridor.

Goal #3 Business Retention and Expansion

- Assist existing businesses with expansions and/or in resolving critical issues
- Create, maintain and update inventory lists of top employers, land owners, vacancy rates and top revenue generators
- Conduct 70-75 site visits per year (5-7 site visits per month)
 - Assess needs and issues
 - Capture possible suppliers and vendors
- Conduct 6-month corporate roundtable discussions
 - In conjunction with DeSoto Chamber of Commerce, Cedar Valley College and/or SBDC
- Create a multifaceted approach of communication outreach, help access, incentive programs and tools to be considered by the EDC Board
- Continue to nurture partnerships with SBDC, Texas Workforce Commission, local colleges & universities

Goal #4 Expedite development of I-35E corridor and encourage Regional Economic Development

- Promote city's vision to developers and investors etc., as well as, raise awareness of city to national and regional site selectors and brokers.
- Continue to work with city to develop effective public/private partnership to acquire potential property and attract future development.
- Promote sites at various trade shows, i.e. ICSC, HAI, SIOR, IAMC, BIO

Goal #5 Enhance development opportunities for Eagle Business & Industrial Park to include advanced manufacturing and distribution opportunities

- Profile existing companies and complete needs assessment for future growth opportunities that may involve suppliers and vendors.
- Help promote and attract new tenants to the DeSoto Heliport.
- Continue to work with city's Planning & Development department on current and future land uses to encourage sustainable development that aligns with the City Council's vision.
- Utilize association with Frisco's EB-5 Foreign Direct Investment Center and/or their Third Party Conduit to stimulate creative attraction projects.

Goal #6 Continue role in collaborative marketing efforts and facilitate relationships within the region

- Participate in regional effort with the Best Southwest Partnership and Dallas Regional Chamber.
- Partner with the City and DeSoto Chamber on marketing and (re)branding efforts that facilitates a unified message of growth, opportunity and desired quality of life.
- Continue to drive viewership and provide up-to-date content to the DEDC.org website.
- Explore progressive marketing into prominent publications and blogs such as D CEO, D Real Estate Daily, Dallas Business Journal, Forbes, Bisnow and various Site Selection and Relocation publications

Goal #7 Continue to promote medical/healthcare activity in two areas of city – Pleasant Run and Bolton Boone

- Participate, understand and promote development opportunities at medical/healthcare conventions that also speaks to business development (i.e BIO International Convention)
- Work with developers to support development of adjacent medical office space in DeSoto including newly renovated Pleasant Run Neighborhood Health Plaza and Wildwood Development.
- Collaborate with Charlton Methodist Hospital's ongoing efforts to recruit talented physicians to the area.

Goal #8 Continue to promote local employment opportunities and monitor incentive project recipient companies regarding stipulated employment goal compliance, and DeSoto resident employment opportunities

- Design systematic incentive compliance reporting system in partnership with City of DeSoto regarding annual full time/part time employment numbers and percentage of City of DeSoto residents employed by companies participating in DEDC/City of DeSoto incentive programs.
- Continue to monitor the Revolving Loan Fund in joint administration with Desoto Chamber to help financially assist small to mid-sized businesses.
- To increase employment opportunities to 500 jobs per year.

CITY OF DESOTO

FUND

DESOTO ECONOMIC DEVELOPMENT CORPORATION

195

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$2,568,260	\$2,985,082	\$2,985,082	\$2,655,589	\$1,025,337
SALES TAX REVENUES	\$1,637,222	\$1,568,541	\$2,119,572	\$2,123,411	\$2,123,411
INTEREST REVENUES	\$11,723	\$8,637	\$9,802	\$9,716	\$10,000
TOTAL REVENUES	\$1,648,945	\$1,577,178	\$2,129,374	\$2,133,127	\$2,133,411
TOTAL AVAILABLE RESOURCES	\$4,217,205	\$4,562,260	\$5,114,456	\$4,788,716	\$3,158,748
<u>EXPENDITURES</u>					
PERSONNEL	\$264,875	\$303,183	\$286,312	\$353,549	374,979
SUPPLIES	\$1,931	\$9,000	\$3,638	\$9,000	\$9,000
PROMOTION/ADMIN/GRANTS/ PROSPECT DEVELOPMENT	\$596,813	\$2,160,713	\$1,807,801	\$3,092,286	\$2,434,786
CAPITAL OUTLAY	\$9,417	\$6,000	\$4,069	\$6,000	\$6,000
DEBT SERVICE	\$359,087	\$357,047	\$357,047	\$302,544	\$299,919
TOTAL EXPENDITURES	\$1,232,123	\$2,835,943	\$2,458,867	\$3,763,379	3,124,684
ENDING FUND BALANCE	\$2,985,082	\$1,726,317	\$2,655,589	\$1,025,337	\$34,063

CITY OF DESOTO

FUND

PARK DEVELOPMENT CORP. FUND

118

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$442,756	\$534,875	\$534,875	\$550,926	\$352,326
SALES TAX REVENUES	\$545,741	\$450,000	\$507,000	\$508,000	\$508,000
INTEREST REVENUES	\$619	\$600	\$600	\$650	\$650
TOTAL REVENUES	\$546,360	\$450,600	\$507,600	\$508,650	\$508,650
TOTAL AVAILABLE RESOURCES	\$989,116	\$985,475	\$1,042,475	\$1,059,576	\$860,976
<u>EXPENDITURES</u>					
DEBT SERVICE	\$243,641	\$0	\$242,050	\$245,475	\$245,475
TRANSFERS TO OTHER FUNDS	\$210,600	\$472,971	\$249,499	\$461,775	\$211,775
TOTAL EXPENDITURES	\$454,241	\$472,971	\$491,549	\$707,250	\$457,250
ENDING FUND BALANCE	\$534,875	\$512,504	\$550,926	\$352,326	\$403,726

CITY OF DESOTO

FUND
DEBT SERVICE PARKS DEVELOPMENT
347

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$121,291	\$118,532	\$118,532	\$116,332	\$114,132
INTEREST REVENUES	\$241	\$300	\$300	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$210,600	\$210,600	\$211,650	\$211,775	\$211,775
TOTAL REVENUES	\$210,841	\$210,900	\$211,950	\$212,075	\$212,075
TOTAL AVAILABLE RESOURCES	\$332,132	\$329,432	\$330,482	\$328,407	\$326,207
EXPENDITURES					
DEBT SERVICE	\$213,600	\$211,600	\$214,150	\$214,275	\$214,275
TOTAL EXPENDITURES	\$213,600	\$211,600	\$214,150	\$214,275	\$214,275
ENDING FUND BALANCE	\$118,532	\$117,832	\$116,332	\$114,132	\$111,932

PUBLIC UTILITY



FUNDS



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PUBLIC UTILITY FUNDS

502, 503, 504 AND 508

PUBLIC UTILITY ADMINISTRATION

- ❖ Prepares and distributes the Annual Water Quality Consumer Confidence Report;
- ❖ Administers support for utility billing and field operations accounts;
- ❖ Develops programs and coordinates with TRA and Dallas Utility.

UTILITY BILLING for CUSTOMER ACCOUNTS

- ❖ Maintains utility billing records and accounts;
- ❖ Reads and maintains customer meters; and,
- ❖ Bills and collects payments from utility customers.

UTILITY FIELD OPERATIONS

- ❖ Maintains and repairs water distribution and wastewater systems; and,
- ❖ Maintains two pump stations, three (3) ground and three (3) elevated water storage facilities.

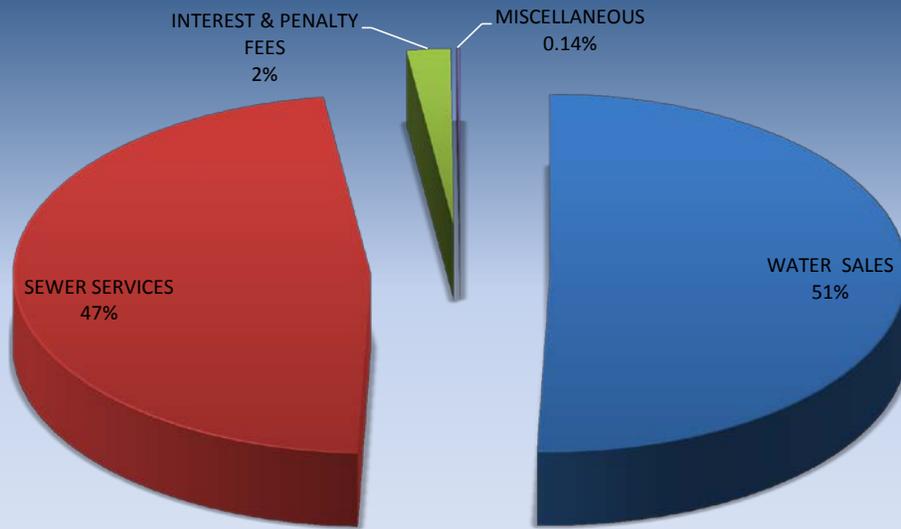
UTILITY EQUIPMENT REPLACEMENT

- ❖ Development Services manages the purchases of capitalized Public Utility Fund vehicles and equipment in a manner that does not create the burden of high expenditures during any single year.

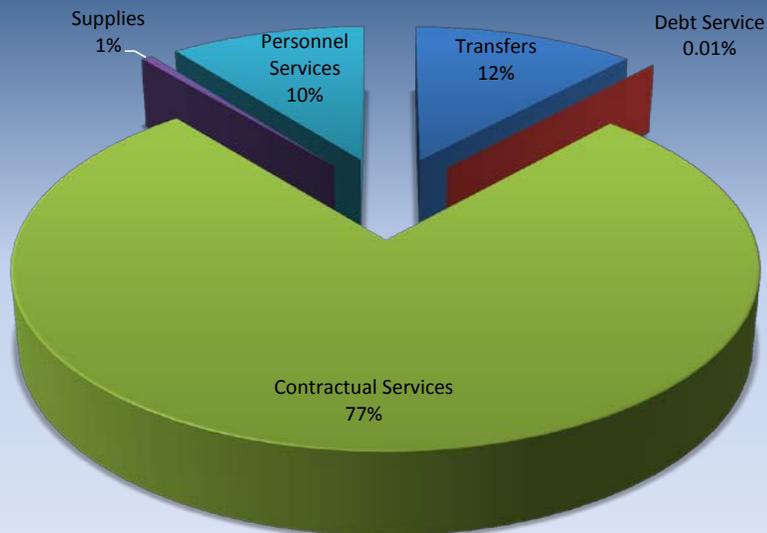
WATER AND SEWER CAPITAL IMPROVEMENTS

- ❖ Manages capital projects that improve water and sewer infrastructure to ensure that customers' needs are met.

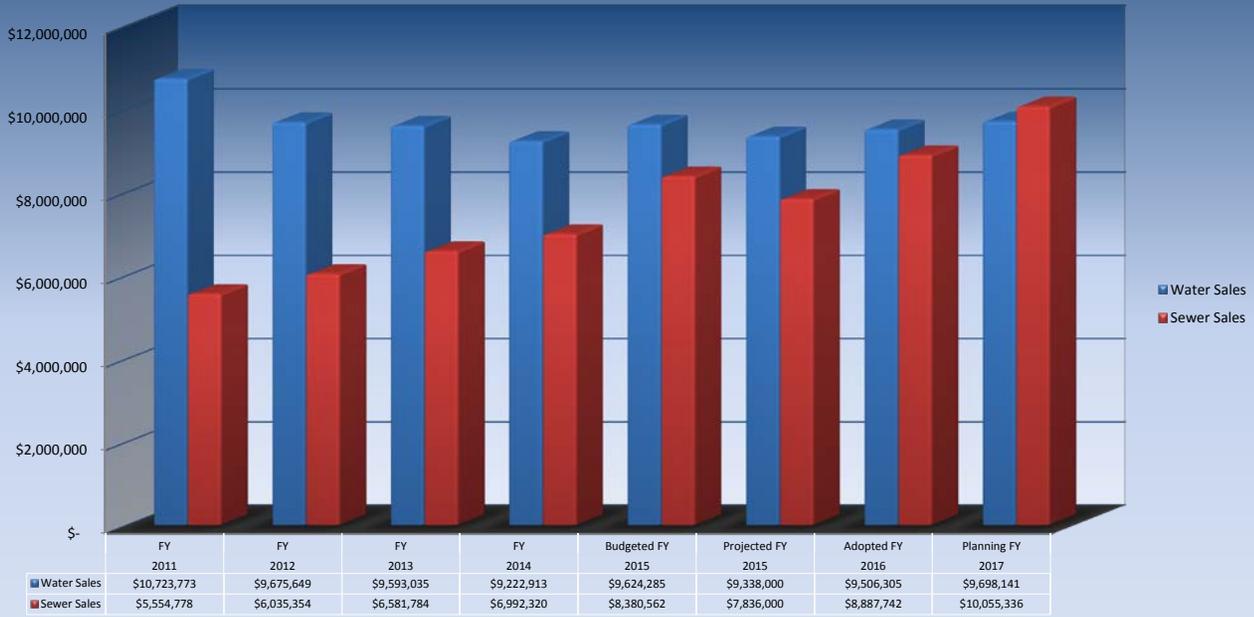
PUBLIC UTILITY FUND TOTAL REVENUE BUDGET \$18,795,047



PUBLIC UTILITY FUND TOTAL EXPENDITURES BUDGET \$18,520,953



Public Utility Fund Major Revenue Sources





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CITY OF DESOTO

FUND PUBLIC UTILITY FUND 502

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
WORKING CAPITAL-BEGINNING BAL.	\$9,721,319	\$7,547,047	\$7,547,047	\$6,824,991	\$7,099,085
REVENUES					
WATER & SEWER SALES	\$16,307,595	\$18,114,087	\$17,260,000	\$18,480,047	\$19,841,477
WATER & SEWER CONNECTION	\$75,956	\$56,000	\$76,000	\$94,000	\$94,000
WATER & SEWER SENIOR DISCOUNTS	(\$168,318)	(\$165,240)	(\$162,000)	(\$180,000)	(\$182,000)
PENALTY FEES	\$341,045	\$346,000	\$346,000	\$346,000	\$346,000
INTEREST REVENUES	\$30,498	\$15,000	\$15,000	\$28,000	\$28,000
MISCELLANEOUS/BOND PROCEEDS	\$27,526	\$21,000	\$21,000	\$27,000	\$27,000
TOTAL REVENUES	\$16,614,303	\$18,386,847	\$17,556,000	\$18,795,047	\$20,154,477
TOTAL AVAILABLE RESOURCES	\$26,335,622	\$25,933,894	\$25,103,047	\$25,620,038	\$27,253,562
APPROPRIATIONS					
PERSONNEL	\$1,751,903	\$1,856,836	\$1,857,001	\$1,930,389	\$1,954,862
SUPPLIES	\$99,793	\$108,493	\$107,700	\$102,085	\$101,252
SERVICES & PROFESSIONAL FEES	\$11,766,693	\$13,471,399	\$13,472,216	\$14,295,896	\$14,446,618
CAPITAL OUTLAY	\$0	\$342,720	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$5,169,987	\$3,221,488	\$2,840,139	\$2,191,583	\$2,247,383
DEBT SERVICE	\$200	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL APPROPRIATIONS	\$18,788,575	\$19,001,936	\$18,278,056	\$18,520,953	\$18,751,115
WORKING CAPITAL -ENDING BAL.	\$7,547,047	\$6,931,958	\$6,824,991	\$7,099,085	\$8,502,447
Reserve Requirement -120 days	6,177,066	6,247,212	6,009,224	6,089,080	6,164,750
Amount over/(under) Reserve Requirement	1,369,980.73	684,746	815,767	1,010,004	2,337,697
# days covered	147	133	136	140	166
PERSONNEL:					
Full Time	29	29	29	30	30
Part Time	2	2	2	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-025	ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
<p>Department of Public Utilities (DPU) Administration is responsible for the oversight of all activities associated with the delivery of water and sewer services. The responsibilities of the Director of DPU include long-range planning for the water utility, developing and administering the annual operating budget, ensuring adequate staffing levels are maintained, ensuring the adequacy of water and sewer rates. The City of DeSoto purchases treated water from Dallas Water Utilities (DWU) and wastewater treatment services from the Trinity River Authority (TRA). The Director of DPU serves as the City liaison TRA and DWU.</p> <p>DPU Senior Secretary provides support to the Director of DPU as well as to the Utility Billing (UB) Manager and the Water Superintendent by dispatching service calls to Water Maintenance sending follow-up letters to customers who receive assistance with sewer stoppages, generating purchase requisitions, processing invoices for payment, ordering supplies, and serving as backup to key positions in UB.</p>				
GOALS AND OBJECTIVES				
<p>*Ensure that DPU expenditures are within budget limits by closely monitoring expenses and processing invoices promptly.</p> <p>*Ensure the financial stability of DPU by making sure that water and wastewater rates are sufficient to cover the cost of service.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	Actuals FY 2014	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of customer accounts serviced by the Public Utilities Department	16,325	16,354	16,600	16,600
Annual water sales in gallons	2,200,919,492	2,174,437,647	2,194,001,767	2,116,151,303
Number of customer calls for sewer blockage assistance	505	500	500	500
Efficiency/Effectiveness Measures				
Public Utilities Administration O&M budget per capita	\$4.46	\$5.54	\$4.59	\$5.56
Public Utilities Administration O&M budget as a percentage the overall departmental budget	1.51%	1.14%	1.34%	1.54%
Average O&M cost (\$) per customer account served	\$890	\$1,149	\$1,124	\$10,929
Average O&M cost (\$) per million gallons of water sold	\$6,602	\$8,641	\$8,505	\$8,705
Number of sewer backup claims paid by City's insurance	2	3	3	3

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
PUBLIC UTILITY FUND	PUBLIC UTILITY DEPT.	PUBLIC UTILITY
502	25	25

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$214,103	\$212,583	\$212,748	\$221,982	\$224,366
SUPPLIES	\$1,365	\$2,500	\$2,500	\$2,500	\$2,500
SERVICES & PROFESSIONAL FEES	\$56,064	\$11,600	\$11,434	\$61,600	\$11,600
PUBLIC UTILITY ADMINISTRATION	\$271,532	\$226,683	\$226,682	\$286,082	238,466

PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-026	UTILITY BILLING		
MISSION/PROGRAM DESCRIPTION				
<p>Utility Billing is responsible for providing timely and accurate billings to water and sewer customers. Utility Billing consists of two sections, Meter Services and Customer Service. The Meter Services team is responsible for meter reading, service connection, service disconnection, work order fulfillment, meter installation and meter replacement. Meter replacement is generally performed based on years in service or gallons of water registered. The Customer Service team is responsible for collecting and processing payments, posting payments to customers' accounts, as well as fielding customer calls, assisting customers with account inquiries, and generating work orders for service requests. Utility Billing has two billing cycles. Cycle 1 bills are prepared and distributed by the 15th of each month, and Cycle 2 bills are prepared and distributed by the 30th of each month.</p>				
GOALS AND OBJECTIVES				
<p>*Ensure that customers receive their water bills in a timely manner completing the billing process by the 15th and 30th of each month. *Ensure the accuracy and integrity of monthly meter readings by performing meter edits and conducting re-reads as needed. *Maximize revenue potential by completing work orders for service requests in a timely manner. *Encourage on-time bill payment from customers by consistently disconnecting service to non-paying customers.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	Actuals FY 2014	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of water bills generated	195,944	197,067	199,038	201,028
Number of Utility Billing work orders	15,016	20,382	22,420	24,662
Number of disconnections due to nonpayment	5398	4940	4690	4,456
Number of water meters read per year	202835	203435	203900	204,410
Efficiency/Effectiveness Measures				
Utility Billing budget per capita	\$28.30	\$44.76	\$29.06	\$29.29
Utility Billing budget % of Public Utilities O&M budget	8%	12%	8%	8%
Percent of water bills generated on time	98%	98%	98%	98%
Percent of Utility Billing work orders completed within (1) business day	99%	99%	99%	99%
Percent of uncollected revenue recovered after disconnections	NA	NA	80%	85%
Average percentage of meters read daily	NA	NA	5%	5%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>			
PUBLIC UTILITY FUND 502	PUBLIC UTILITY DEPT. 25	UTILITY BILLING 26			
SUMMARY					
LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$662,718	\$706,285	\$706,285	\$718,547	\$728,061
SUPPLIES	\$39,313	\$37,115	\$37,115	\$36,500	\$35,667
SERVICES & PROFESSIONAL FEES	\$257,748	\$281,412	\$268,602	\$361,772	\$317,937
TRANSFERS TO OTHER FUNDS	\$1,323,820	\$513,800	\$514,200	\$391,100	\$500,000
UTILITY BILLING	\$2,283,599	\$1,538,612	\$1,526,202	\$1,507,919	1,581,665

PERSONNEL:					
Full Time	11	11	11	12	12
Part Time	2	2	2	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-027	FIELD OPERATIONS		
MISSION/PROGRAM DESCRIPTION				
<p>Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure. The Texas Commission on Environmental Quality (TCEQ) mandates that each dead-end line on the distribution system be flushed monthly to help maintain water quality. Dead-end lines typically occur in cul-de-sacs or at the end of streets with only a single point of entry. Because dead-end lines are only tied in to the distribution at one end, the water reaches the end of the line and stops. During periods of low water usage, the water quality at the end of the line can deteriorate. Routine flushing forces the old water out of the line and introduces fresh water. The wastewater collection system consists of over 200 miles of piping and over 3,000 sewer manholes. Wastewater collection activities involve maintaining the system through proactive flushing, cleaning and making system repairs as needed.</p>				
GOALS AND OBJECTIVES				
<p>*Maintain the water distribution system by repairing leaks and breaks in a timely manner. *Maintain the wastewater system by making necessary repairs and performing proactive flushing and cleaning. *Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve. *Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2013 Actuals	Actuals FY 2014	FY 2015 Target	FY 2016 Target
Activity Demand/Workload				
Number of dead-end water lines within the distribution system	65	65	65	105
Daily water allowance from Dallas without penalty (gallons)	14.5MGD	14.5MGD	14.5MGD	14.5MGD
Number of valves in the water distribution system	6,500	6,500	6,500	6,500
Number of bacteriological samples to be collected annually	600	600	660	660
Number of repairs made on water system	168	220	180	190
Number of repairs made on sewer system	51	60	75	75
Number of water quality complaints received	126	123	110	120
Efficiency/Effectiveness Measures				
Field Operations budget per capita	\$192.00	\$202.00	\$207.77	\$237.89
Field Operations budget as % of Public Utilities O&M budget	85%	80%	60%	66%
Percentage of dead-end lines flushed monthly	100%	100%	100%	100%
Number of days water flow exceeds 14.5 million gallons	2	1	1	2
Percentage of valves exercised annually	23%	23%	23%	23%
Percentage of bacteriological samples within regulatory compliance	100%	100%	99%	99%
Percentage of water repairs completed within 5 hours	92%	94%	95%	95%
Percentage of sewer repairs completed within 5 hours	90%	92%	94%	95%
Percentage of water quality complaints addressed within 2 business days	93%	91%	95%	95%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
PUBLIC UTILITY FUND 502	PUBLIC UTILITY DEPT. 25	UTILITY FIELD OPERATIONS 27

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$859,920	\$917,903	\$917,903	\$969,795	\$982,370
SUPPLIES	\$53,934	\$61,378	\$58,085	\$58,085	\$58,085
SERVICES & PROFESSIONAL FEES	\$8,468,891	\$10,013,060	\$10,029,353	\$10,733,197	\$11,121,183
TRANSFERS TO OTHER FUNDS	\$517,004	\$564,904	\$564,904	\$486,104	\$407,004
UTILITY FIELD OPERATIONS	\$9,899,750	\$11,899,965	\$11,570,245	\$12,247,181	12,568,642

PERSONNEL:					
Full Time	16	16	16	16	16

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>				
PUBLIC UTILITY FUND 502	NON-DEPARTMENTAL 99		ALL PROGRAMS		
SUMMARY					
LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$15,161	\$20,065	\$20,065	\$20,065	\$20,065
SUPPLIES	\$5,181	\$7,500	\$10,000	\$5,000	\$5,000
SERVICES & PROFESSIONAL FEES	\$2,983,990	\$3,165,327	\$3,162,827	\$3,139,327	\$2,995,898
DEBT SERVICE	\$200	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS TO OTHER FUNDS	\$3,329,163	\$2,142,784	\$1,761,035	\$1,314,379	\$1,340,379
NON-DEPARTMENTAL	\$6,333,695	\$5,336,676	\$4,954,927	\$4,479,771	\$4,362,342

CITY OF DESOTO

FUND
WATER METER REPLACEMENT FUND
503

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$ 465,810	\$ 533,920	\$ 533,920	\$ 534,920	\$ 235,920
REVENUES					
INTEREST REVENUES	\$1,379	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$1,300,000	\$467,000	\$467,000	\$367,000	\$500,000
TOTAL REVENUES	\$1,301,379	\$468,000	\$468,000	\$368,000	\$501,000
TOTAL AVAILABLE RESOURCES	\$ 1,767,189	\$ 1,001,920	\$ 1,001,920	\$ 902,920	\$ 736,920
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	\$1,233,269	\$467,000	\$467,000	\$667,000	\$699,000
TOTAL APPROPRIATIONS	\$1,233,269	\$467,000	\$467,000	\$667,000	\$699,000
FUND BALANCE-ENDING	\$ 533,920	\$ 534,920	\$ 534,920	\$ 235,920	\$ 37,920

CITY OF DESOTO

FUND
WATER/SEWER EQUIP REPLACE FUND
504

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$35,316	\$ 218,110	\$218,110	\$218,185	\$218,260
REVENUES					
INTEREST REVENUES	\$237	\$75	\$75	\$75	\$75
TRANSFERS FROM OTHER FUNDS	\$208,300	\$280,300	\$280,300	\$178,800	\$75,600
TOTAL REVENUES	\$208,537	\$280,375	\$280,375	\$178,875	\$75,675
TOTAL AVAILABLE RESOURCES	\$243,853	\$ 498,485	\$ 498,485	\$ 397,060	\$ 293,935
APPROPRIATIONS					
SUPPLIES	\$0	\$0	\$198,500	\$50,000	\$0
CAPITAL OUTLAY	\$25,743	\$280,300	\$81,800	\$128,800	\$75,600
TOTAL APPROPRIATIONS	\$25,743	\$280,300	\$280,300	\$178,800	\$75,600
FUND BALANCE-ENDING	\$ 218,110	\$ 218,185	\$ 218,185	\$ 218,260	\$ 218,335

CITY OF DESOTO

FUND
CIP-WATER & SEWER FUND
508

SUMMARY

LINE ITEMS	Actuals FY 2014	Actuals FY 2015	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
WORKING CAPITAL-BEGINNING BAL.	\$8,962,657	\$9,457,246	\$9,457,246	\$9,457,246	\$8,759,343	\$6,868,343
REVENUES						
INTEREST REVENUES	\$33,104	\$43,328	\$8,500	\$8,500	\$10,000	\$8,500
TRANSFERS FROM OTHER FUNDS	\$3,188,985	\$1,918,609	\$2,002,033	\$1,620,284	\$1,172,809	\$1,198,809
MISCELLANEOUS/BOND PROCEEDS	\$0	\$0	\$0	\$0	\$1,900,000	\$4,490,000
TOTAL REVENUES	\$3,222,090	\$1,961,936	\$2,010,533	\$1,628,784	\$3,082,809	\$5,697,309
TOTAL AVAILABLE RESOURCES	\$12,184,747	\$11,419,183	\$11,467,779	\$11,086,030	\$11,842,152	\$ 12,565,652
APPROPRIATIONS						
CAPITAL OUTLAY	\$2,214,803	\$1,008,262	\$10,335,391	\$1,204,903	\$3,800,000	\$4,490,000
DEBT SERVICE	\$512,698	\$497,621	\$1,121,784	\$1,121,784	\$1,173,809	\$1,199,809
TOTAL APPROPRIATIONS	\$2,727,501	\$1,505,883	\$11,457,175	\$2,326,687	\$4,973,809	\$5,689,809
WORKING CAPITAL -ENDING BAL.	\$9,457,246	\$9,913,300	\$10,604	\$8,759,343	\$6,868,343	\$6,875,843



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STORM DRAINAGE



UTILITY FUNDS



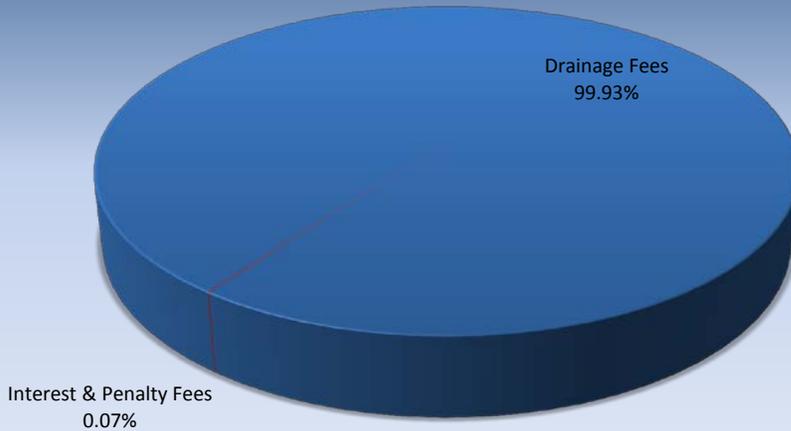
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STORM DRAINAGE UTILITY FUNDS 522, 524 AND 528

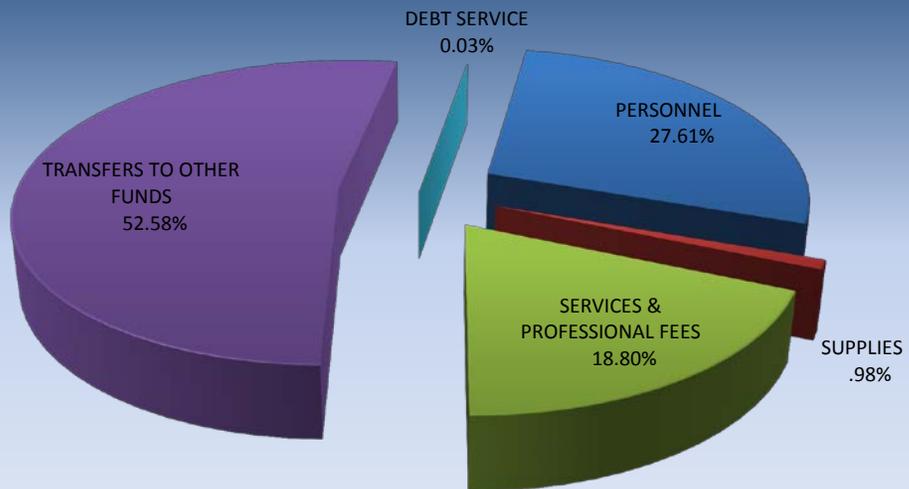
FUNCTIONS

- ❖ Funds Drainage Capital Projects;
- ❖ Funds the Drainage Engineer position;
- ❖ Funds the Storm Water Phase II Program;
- ❖ Funds the Storm Water Drainage Inlet Decal Program;
and,
- ❖ Funds one Operations Coordinator and three Service
Provider positions.

Drainage Fund Revenues Total Budget \$1,492,150



Drainage Fund Expenditures Total Budget \$1,123,052



CITY OF DESOTO

FUND
STORM DRAINAGE UTILITY FUND
522

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted 2016	Planning FY 2017
WORKING CAPITAL-BEGINNING BAL.	\$837,935	\$698,389	\$698,389	\$590,430	\$959,528
REVENUES					
DRAINAGE CHARGE REVENUE	\$1,483,893	\$1,491,150	\$1,491,150	\$1,491,150	\$1,491,150
INTEREST REVENUES	\$1,245	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,485,138	\$1,492,150	\$1,492,150	\$1,492,150	\$1,492,150
TOTAL AVAILABLE RESOURCES	\$2,323,072	\$2,190,539	\$2,190,539	\$2,082,580	\$2,451,678
APPROPRIATIONS					
PERSONNEL	\$296,779	\$318,322	\$310,522	\$310,009	\$314,159
SUPPLIES	\$7,118	\$9,500	\$11,000	\$11,000	\$11,000
SERVICES & PROFESSIONAL FEES	\$145,224	\$179,173	\$177,673	\$211,172	\$211,172
TRANSFERS TO OTHER FUNDS	\$1,186,207	\$1,100,564	\$1,100,564	\$590,521	\$1,282,569
DEBT SERVICE	\$0	\$350	\$350	\$350	\$350
TOTAL APPROPRIATIONS	\$1,624,684	\$1,607,909	\$1,600,109	\$1,123,052	\$1,819,250
WORKING CAPITAL -ENDING BAL.	\$698,389	\$582,630	\$590,430	\$959,528	\$632,428
Reserve Requirements	\$100,000	\$125,000	\$125,000	\$125,000	\$125,000
Amount over/(under) Reserve Requirement	\$598,389	\$457,630	\$465,430	\$834,528	\$507,428
PERSONNEL:					
Full Time	5	5	5	5	5

CITY OF DESOTO

<u>FUND</u> STORM DRAINAGE UTILITY FUND 522	<u>DEPARTMENT</u> DEVELOPMENT SERVICES 3	<u>PROGRAM</u> ENGINEERING SERVICES 10
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SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$92,679	\$90,590	\$90,590	\$91,927	\$93,018
SUPPLIES	\$3,337	\$4,500	\$6,000	\$6,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$42,551	\$76,500	\$75,000	\$75,000	\$75,000
TRANSFERS TO OTHER FUNDS	\$1,175,564	\$1,100,564	\$1,100,564	\$564,521	\$1,227,569
ENGINEERING SERVICES	\$1,314,130	\$1,272,154	\$1,272,154	\$737,448	\$1,401,587

PERSONNEL:					
Full Time	1	1	1	1	1

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
STORM DRAINAGE UTILITY FUND	DEVELOPMENT SERVICES	MAINTENANCE
522	3	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$202,600	\$218,102	\$218,102	\$216,252	\$219,311
SUPPLIES	\$3,781	\$5,000	\$5,000	\$5,000	\$5,000
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$33,499	\$33,499
CAPITAL OUTLAY	(\$10,643)	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$26,000	\$55,000
MAINTENANCE	\$195,738	\$223,102	\$223,102	\$280,751	\$312,810

PERSONNEL:					
Full Time	4	4	4	4	4

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
STORM DRAINAGE UTILITY FUND	NON DEPARTMENTAL	ALL PROGRAMS
522	99	

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$1,500	\$9,630	\$1,830	\$1,830	\$1,830
SERVICES & PROFESSIONAL FEES	\$102,673	\$102,673	\$102,673	\$102,673	\$102,673
DEBT SERVICE	\$0	\$350	\$350	\$350	\$350
NON DEPARTMENTAL	\$114,816	\$112,653	\$104,853	\$104,853	\$104,853

CITY OF DESOTO

FUND
DRAINAGE EQUIP REPLACE FUND
524

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$26,000	\$55,000
TOTAL REVENUES	\$0	\$0	\$0	\$26,000	\$55,000
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$26,000	\$55,000
APPROPRIATIONS					
CAPITAL OUTLAY	\$0	\$0	\$0	\$26,000	\$55,000
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$26,000	\$55,000
FUND BALANCE-ENDING	\$0	\$0	\$0	\$0	\$0

CITY OF DESOTO

FUND
DRAINAGE IMPROVEMENTS FUND
528

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
WORKING CAPITAL-BEGINNING BAL.	\$ 865,342	\$910,274	\$910,274	\$1,049,005	\$1,051,504
REVENUES					
INTEREST REVENUES	\$3,255	\$2,500	\$2,500	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$1,186,207	\$1,100,564	\$1,100,564	\$564,521	\$1,227,569
TOTAL REVENUES	\$1,189,462	\$1,103,064	\$1,103,064	\$567,021	\$1,230,069
TOTAL AVAILABLE RESOURCES	\$2,054,804	\$2,013,338	\$2,013,338	\$1,616,026	\$2,281,573
APPROPRIATIONS					
SUPPLIES	\$15,085	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$349,441	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$655,225	\$1,095,766	\$357,000	\$125,000	\$800,000
DEBT SERVICE	\$124,779	\$607,333	\$607,333	\$439,522	\$427,569
TOTAL APPROPRIATIONS	\$1,144,530	\$1,703,099	\$964,333	\$564,522	\$1,227,569
FUND BALANCE-ENDING	\$910,274	\$310,239	\$1,049,005	\$1,051,504	\$1,054,004

SANITATION



***ENTERPRISE
FUNDS***



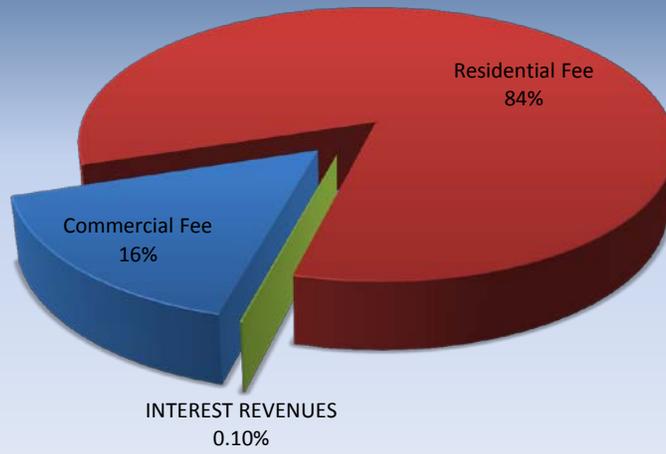
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SANITATION ENTERPRISE FUNDS 552 AND 553

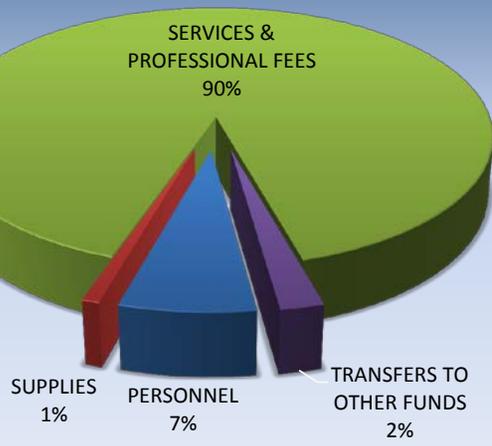
FUNCTIONS

- ❖ Funds solid waste collection services for both residential and commercial customers;
- ❖ Funds the street sweeper, which is used to clean thoroughfares, collector streets, and residential streets in the city limits;
- ❖ Funds the 4-person Litter/Median Crew, which picks up litter in City right-of-ways and maintains medians along major thoroughfares;
- ❖ Funds efforts of the Keep DeSoto Beautiful Corporation;
- ❖ Funds annual recycling and household hazardous waste disposal events; and,
- ❖ Funds the Adopt-A-Street Program.

Sanitation Fund Revenue
Total Budget \$4,088,400



Sanitation Fund Expenditures
Total Budget \$3,966,470



CITY OF DESOTO

FUND
SANITATION ENTERPRISE FUND
552

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
WORKING CAPITAL-BEGINNING BAL.	\$1,571,193	\$1,799,603	\$1,799,603	\$1,992,923	\$2,114,853
REVENUES					
CHARGES FOR SERVICES	\$3,924,852	\$3,952,400	\$3,999,800	\$4,054,400	\$4,076,000
INTEREST REVENUES	\$4,123	\$3,000	\$3,000	\$4,000	\$4,000
CONTRIBUTIONS/ MISCELLANEOUS	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL REVENUES	\$3,958,974	\$3,985,400	\$4,032,800	\$4,088,400	\$4,110,000
TOTAL AVAILABLE RESOURCES	\$5,530,167	\$5,785,003	\$5,832,403	\$6,081,323	\$6,224,853
APPROPRIATIONS					
PERSONNEL	\$206,559	\$262,353	\$253,316	\$263,445	\$267,102
SUPPLIES	\$36,597	\$36,725	\$34,075	\$34,075	\$37,575
SERVICES & PROFESSIONAL FEES	\$3,419,317	\$3,474,099	\$3,467,289	\$3,584,150	\$3,642,375
CAPITAL OUTLAY	\$13,092	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$55,000	\$84,800	\$84,800	\$84,800	\$50,000
TOTAL APPROPRIATIONS	\$3,730,564	\$3,857,977	\$3,839,480	\$3,966,470	\$3,997,052
WORKING CAPITAL -ENDING BAL.	\$1,799,603	\$1,927,026	\$1,992,923	\$2,114,853	\$2,227,801
Reserve Requirement -60 days	\$613,243	\$475,641	\$473,361	\$489,017	\$492,787
Amount over/(under) Reserve Requirement	\$1,186,360	\$1,451,385	\$1,519,562	\$1,625,836	\$1,735,014
# days covered	176	243	253	259	271
PERSONNEL:					
Full Time	5	5	5	5	5

Effective June 1, 2002 City Council authorized the creation of a Sanitation Fund to account for revenues and expenses of solid waste operations.

This entity also funds additional services for litter control, median beautification, street sweeping, and household hazardous waste collection.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	GENERAL ADMINISTRATION	
552	1	13 - 52

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
SERVICES & PROFESSIONAL FEES	\$24,881	\$35,500	\$31,000	\$35,500	\$35,500
GENERAL ADMINISTRATION	\$24,881	\$35,500	\$31,000	\$35,500	\$35,500

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	DEVELOPMENT SERVICES	STREET MAINTENANCE
552	3	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$59,198	\$63,663	\$63,663	\$64,458	\$65,249
SUPPLIES	\$19,705	\$19,000	\$16,000	\$16,000	\$19,500
SERVICES & PROFESSIONAL FEES	\$9,462	\$18,000	\$15,000	\$18,000	\$18,000
TRANSFERS TO OTHER FUNDS	\$55,000	\$84,800	\$84,800	\$84,800	\$50,000
DEVELOPMENT SERVICES	\$143,365	\$185,463	\$179,463	\$183,258	\$152,749

PERSONNEL:					
Full Time	1	1	1	1	1

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	PARKS & RECREATION DEPT.	PARK MAINTENANCE
552	5	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$145,897	\$186,194	\$187,094	\$196,428	\$199,294
SUPPLIES	\$16,892	\$17,725	\$18,075	\$18,075	\$18,075
SERVICES & PROFESSIONAL FEES	\$119,234	\$127,119	\$126,769	\$132,650	\$132,650
PARK MAINTENANCE	\$282,023	\$331,038	\$331,938	\$347,153	\$350,019

PERSONNEL:					
Full Time	4	4	4	4	4

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	NON-DEPARTMENTAL	ALL
552	99	

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
PERSONNEL	\$1,464	\$12,496	\$2,559	\$2,559	\$2,559
SERVICES & PROFESSIONAL FEES	\$3,265,741	\$3,293,480	\$3,294,520	\$3,398,000	\$3,456,225
CAPITAL OUTLAY	\$13,092	\$0	\$0	\$0	\$0
NON-DEPARTMENTAL	\$3,280,296	\$3,305,976	\$3,297,079	\$3,400,559	\$3,458,784

CITY OF DESOTO

FUND
SANITATION EQUIP REPLACE FUND
553

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
WORKING CAP. CARRYOVER-BEGINNING	\$6,547	(\$58,567)	(\$58,567)	\$26,233	\$76,233
INTEREST	\$46	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$55,000	\$84,800	\$84,800	\$84,800	\$50,000
TOTAL REVENUES	\$55,046	\$84,800	\$84,800	\$84,800	\$50,000
TOTAL AVAILABLE RESOURCES	\$61,593	\$26,233	\$26,233	\$111,033	\$126,233
APPROPRIATIONS					
SUPPLIES	\$0	\$50,000	\$0	\$0	\$0
CAPITAL OUTLAY	\$120,160	\$0	\$0	\$0	\$120,000
DEBT SERVICE	\$0	\$34,800	\$0	\$34,800	\$0
ADVANCE PAYMENTS	\$0	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$120,160	\$84,800	\$0	\$34,800	\$120,000
WORKING CAPITAL BAL.-ENDING	(\$58,567)	(\$58,567)	\$26,233	\$76,233	\$6,233

***HOTEL
OCCUPANCY***



FUND



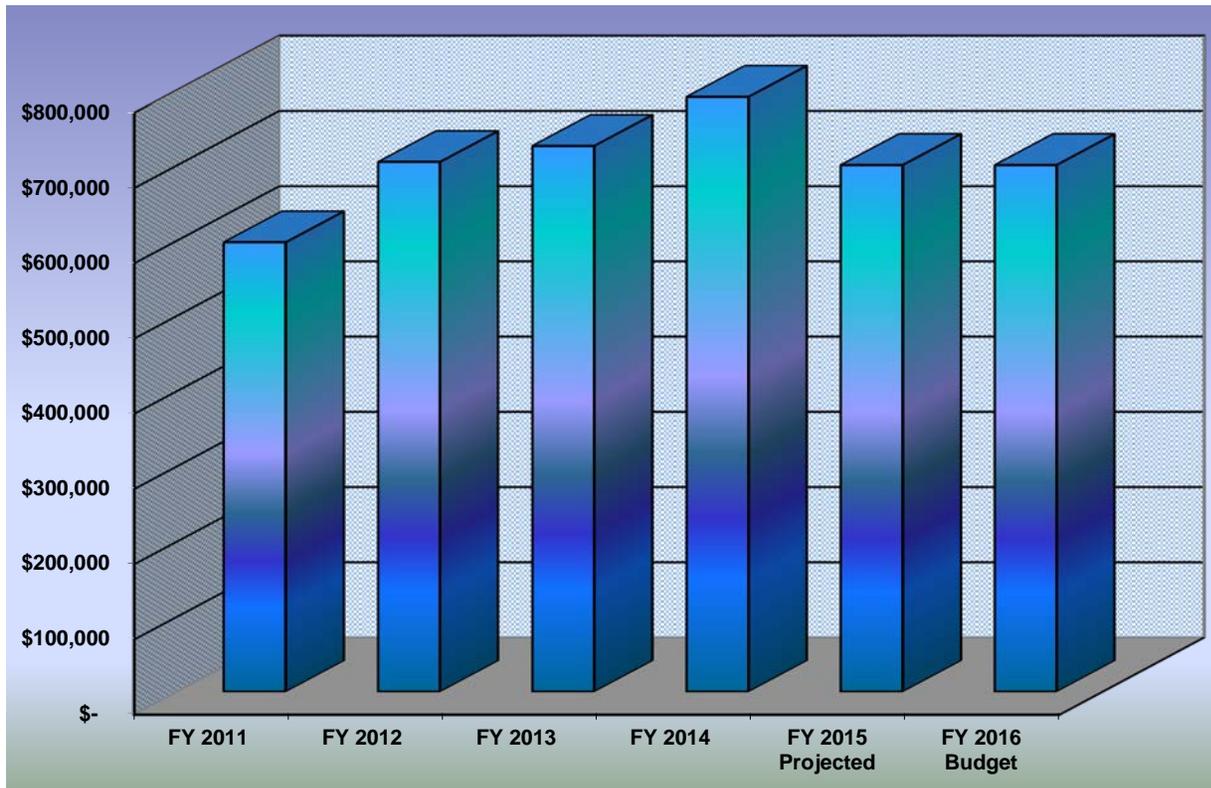
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HOTEL OCCUPANCY FUND-221

HOTEL OCCUPANCY FUND 221 FUNCTIONS

- ❖ Funds annual Arts Grants, administered by the City Council, which helps to attract “the arts” to DeSoto;
- ❖ Funds maintenance of historic Nance Farm;
- ❖ Funds sports initiatives that attract tourists and other visitors to DeSoto;
- ❖ Funds special community events that attract tourists and other visitors to DeSoto;
- ❖ Funds maintenance of the DeSoto Corner Theatre (a stage play theatre), which is intended to attract tourists and other visitors to DeSoto;
- ❖ Funds billboards and signs as advertisement for the aforementioned events;
- ❖ Funds efforts of the DeSoto Chamber of Commerce; and,
- ❖ Funds special events and incentives at DeSoto hotels, in order to attract out-of-town patrons to the hotels.

Hotel Occupancy Tax



<u>Fiscal Year</u>	<u>Hotel Tax</u>
FY 2011	\$ 597,292
FY 2012	\$ 704,045
FY 2013	\$ 725,382
FY 2014	\$ 790,657
FY 2015 Projected	\$ 700,000
FY 2016 Budget	\$ 700,000

The City of DeSoto is located on the west side of I35E, at the I35E southern entrance to the Dallas metropolitan area. Hotel Occupancy tax is collected from seven (7) hotels located within the DeSoto city limits. These are the America' Best Value Inn & Suites/Best Western, Holiday Inn Express, Clarion Hotel, Days Inn & Suites, Towne Place Suites/Marriott, Hampton Inn & Suites and LaQuinta.

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$800,579	\$1,034,694	\$1,034,694	\$1,094,427	\$1,078,835
REVENUES					
HOTEL OCCUPANCY TAX FUND	\$790,657	\$580,000	\$700,000	\$700,000	\$725,000
CHARGES FOR SERVICES	\$6,653	\$5,684	\$7,300	\$4,700	\$4,700
INTEREST	\$1,772	\$600	\$1,200	\$1,500	\$1,500
TOTAL REVENUES	\$799,083	\$586,284	\$708,500	\$706,200	\$731,200
TOTAL AVAILABLE RESOURCES	\$1,599,662	\$1,620,979	\$1,743,194	\$1,800,627	\$1,810,035
EXPENDITURES					
PERSONNEL	\$0	\$335	\$4,623	\$4,623	\$4,623
SUPPLIES	\$3,730	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$410,079	\$507,086	\$502,114	\$576,562	\$573,177
TRANSFERS	\$151,159	\$142,030	\$142,030	\$140,607	\$140,607
OPERATING EXPENDITURES	\$564,967	\$649,451	\$648,767	\$721,792	\$718,407
FUND BALANCE - ENDING	\$1,034,694	\$971,527	\$1,094,427	\$1,078,835	\$1,091,628
Reserve Requirement - 25%*Proj. Rev.	\$199,771	\$146,571	\$177,125	\$176,550	\$182,800
Amount over/(under) Reserve Requirement	\$834,924	\$824,956	\$917,302	\$902,285	\$908,828



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DEBT SERVICE



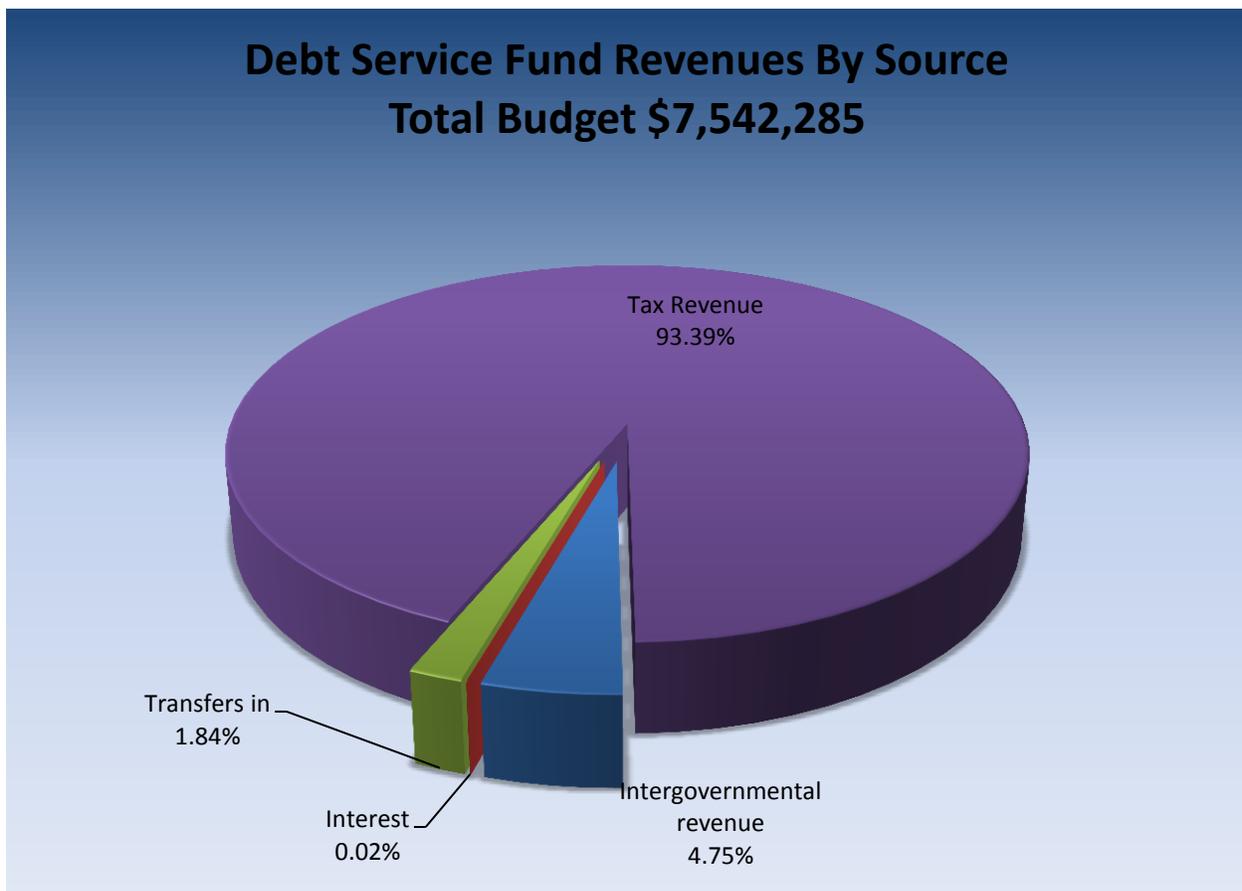
FUND



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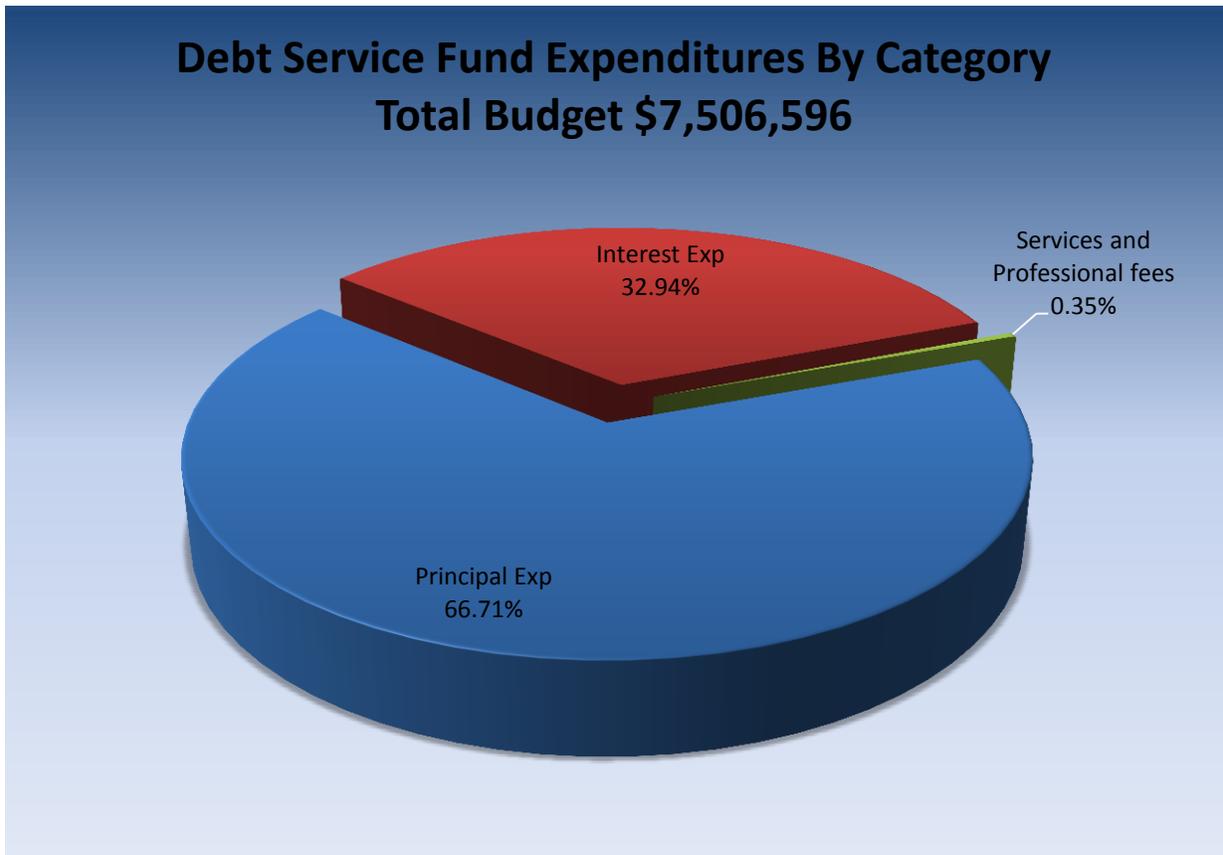
City of DeSoto
Debt Service Fund Overview

The Debt Service Fund is used for the accumulation of resources for and the payment of general long term debt principal, interest and related costs on general obligation and certificates of obligation bonds issued by the City. Revenues are generated by the collection of property taxes dedicated to interest and sinking fund requirements (I&S), interest income, and transfers from the Hotel Occupancy Fund, Fire Training Fund, Southwest Regional Communication Center (SWRCC), Parks Development Corporation and the Economic Development Corporation.



Revenues in the Debt Service Fund are budgeted at \$7,542,285 - an increase of 7.21% from the previous year. The I&S property tax rate for FY 2015-16 is calculated at \$0.2250 -a decrease of \$0.0021 from the previous fiscal year's rate. The I&S rate is equivalent to 30.00% of the total property tax rate of \$0.7499 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$7.04 million and represent 93.39% of total fund revenues. Intergovernmental Revenue is budgeted at \$358,375 and represents the second largest source of funding, followed by transfers from other funds that are budgeted at \$138,907. Interest revenue is budgeted at \$1,500.

Expenditures



Expenditures for the Debt Service Fund are budgeted at \$7,506,596 - an increase of 7.31% from the previous year. Interest payments on bonds are budgeted at \$2.47 million, a 2.54% increase from the prior year. Principal payments are budgeted at \$4.98 million, a 10.10% increase from the previous year. Fiscal agent, bond fees and arbitrage expenses are budgeted at \$25,000.

CITY OF DESOTO

FUND
BOND DEBT SERVICE FUND
305

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$1,655,136	\$2,532,070	\$2,532,070	\$2,860,564	\$2,896,253
REVENUES					
INTERGOVERNMENTAL REVENUE	\$358,200	\$34,744	\$359,000	\$358,375	\$358,407
CURRENT TAXES	\$6,424,170	\$6,728,869	\$6,728,869	\$6,928,503	\$7,067,073
DELINQUENT TAXES	\$70,445	\$75,000	\$75,000	\$65,000	\$65,000
PENALTIES & INTEREST	\$50,790	\$50,000	\$50,000	\$50,000	\$50,000
INTEREST REVENUES	\$1,828	\$5,500	\$2,000	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$947,728	\$141,205	\$141,205	\$138,907	\$138,907
TOTAL REVENUES	\$7,853,161	\$7,035,318	\$7,356,074	\$7,542,285	\$7,680,887
TOTAL AVAILABLE RESOURCES	\$9,508,297	\$9,567,388	\$9,888,144	\$10,402,849	\$10,577,140
EXPENDITURES					
TRANSFER TO OTHER FUNDS	\$0	\$26,080	\$26,080	\$26,300	\$26,300
DEBT SERVICE	\$6,976,227	\$6,968,940	\$7,001,500	\$7,480,296	\$7,510,296
TOTAL EXPENDITURES	\$6,976,227	\$6,995,020	\$7,027,580	\$7,506,596	\$7,536,596
FUND BALANCE-ENDING	\$2,532,070	\$2,572,368	\$2,860,564	\$2,896,253	\$3,040,544
I & S Tax Rate	0.2271	0.2271	0.2271	0.2250	0.2250

**CITY OF DESOTO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN**

September 30, 2015

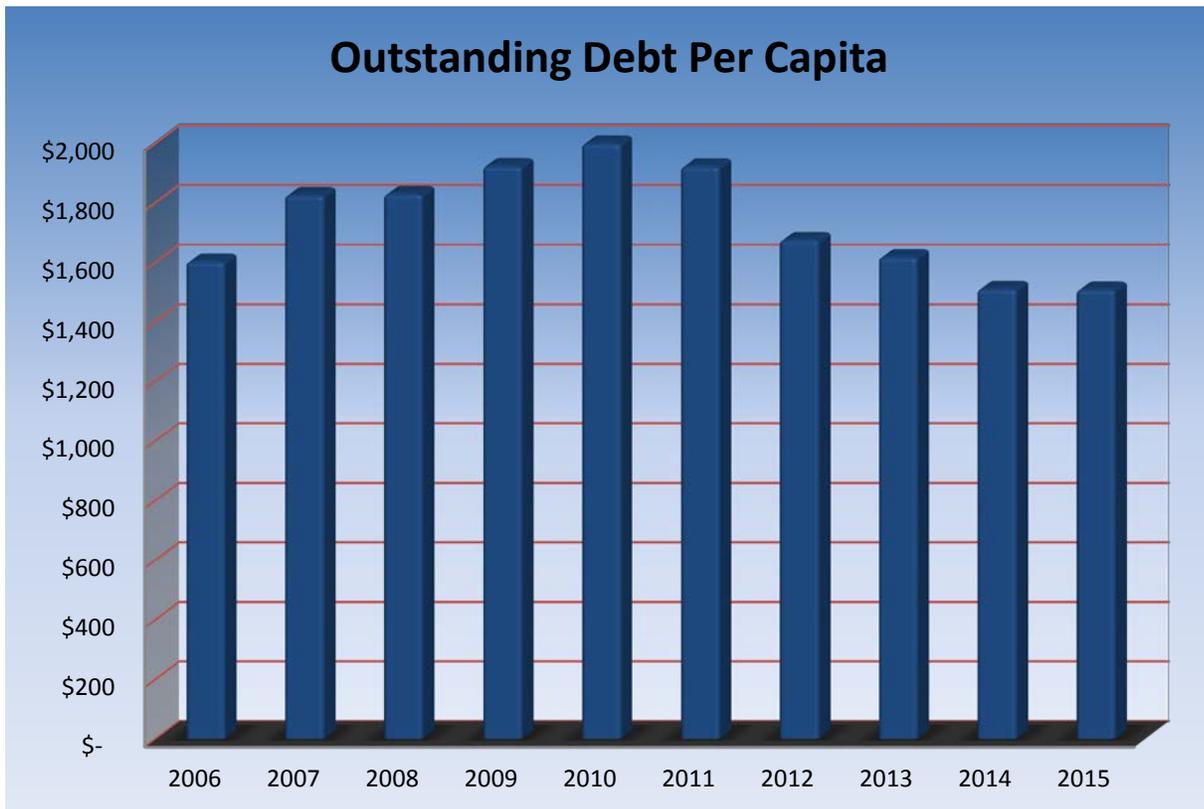
Total Assessed Value	\$ 3,481,062,250
Less: Exempt Property	\$ 350,616,643
Net Taxable Assessed Value	\$ 3,130,445,607
Debt limit -Ten Percent (10%) of Taxable Assessed Value	\$ 313,044,561
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	\$ 77,760,000
Less: Amount in Debt Service Fund Available for Payment of Principal	\$ 2,860,564
Total Amount of Debt Applicable to Debt Limit	<u>\$ 74,899,436</u>
Legal Debt Margin	<u><u>\$ 238,145,125</u></u>

Source: Dallas Central Appraisal District

Per Capita Outstanding Debt

Population and outstanding debt amounts for the periods listed below are as follows:

Fiscal Year Ending	Outstanding Debt	Population	Per Capita
2006	\$ 75,516,486	47,109	\$ 1,603
2007	\$ 86,936,713	47,600	\$ 1,826
2008	\$ 88,546,713	48,391	\$ 1,830
2009	\$ 93,756,715	48,700	\$ 1,925
2010	\$ 98,953,254	49,047	\$ 2,018
2011	\$ 94,360,000	49,047	\$ 1,924
2012	\$ 85,675,000	51,102	\$ 1,677
2013	\$ 82,695,000	51,102	\$ 1,618
2014	\$ 77,245,000	51,102	\$ 1,512
2015	\$ 77,760,000	51,483	\$ 1,510



City of DeSoto, Texas Annual Debt Service Requirements until Maturity



BOND DEBT SERVICE SCHEDULE

City of DeSoto, Texas

All Outstanding General and Certificate of Obligation Debt

As of Fiscal Year Ending 2015

Period Ending	Principal	Interest	Total Debt Service
9/30/2016	5,940,000	3,077,625	9,017,625
9/30/2017	6,165,000	2,829,284	8,994,284
9/30/2018	6,260,000	2,598,371	8,858,371
9/30/2019	6,520,000	2,358,743	8,878,743
9/30/2020	6,530,000	2,099,325	8,629,325
9/30/2021	6,745,000	1,820,316	8,565,316
9/30/2022	7,100,000	1,523,668	8,623,668
9/30/2023	6,035,000	1,236,600	7,271,600
9/30/2024	5,880,000	974,897	6,854,897
9/30/2025	5,860,000	717,769	6,577,769
9/30/2026	4,040,000	507,188	4,547,188
9/30/2027	3,530,000	351,425	3,881,425
9/30/2028	2,455,000	229,859	2,684,859
9/30/2029	2,150,000	138,250	2,288,250
9/30/2030	1,445,000	68,569	1,513,569
9/30/2031	600,000	29,731	629,731
9/30/2032	250,000	13,300	263,300
9/30/2033	255,000	4,463	259,463
TOTAL			
OUTSTANDING	\$77,760,000	\$20,579,382	\$98,339,382



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**GENERAL
OBLIGATION
BONDS**

BOND DEBT SERVICE

City of DeSoto, Texas

General Obligation Bonds, Series 2015 (I&S Tax)

Callable on 2/15/2025 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	180,000	4.000%	83,742	263,742	
8/15/2016			63,394	63,394	
9/30/2016					327,136
2/15/2017	200,000	4.000%	63,394	263,394	
8/15/2017			59,394	59,394	
9/30/2017					322,788
2/15/2018	205,000	4.000%	59,394	264,394	
8/15/2018			55,294	55,294	
9/30/2018					319,688
2/15/2019	220,000	4.000%	55,294	275,294	
8/15/2019			50,894	50,894	
9/30/2019					326,188
2/15/2020	220,000	4.000%	50,894	270,894	
8/15/2020			46,494	46,494	
9/30/2020					317,388
2/15/2021	235,000	4.000%	46,494	281,494	
8/15/2021			41,794	41,794	
9/30/2021					323,288
2/15/2022	240,000	4.000%	41,794	281,794	
8/15/2022			36,994	36,994	
9/30/2022					318,788
2/15/2023	250,000	4.000%	36,994	286,994	
8/15/2023			31,994	31,994	
9/30/2023					318,988
2/15/2024	260,000	4.000%	31,994	291,994	
8/15/2024			26,794	26,794	
9/30/2024					318,788
2/15/2025	275,000	4.000%	26,794	301,794	
8/15/2025			21,294	21,294	
9/30/2025					323,088
2/15/2026	280,000	2.500%	21,294	301,294	
8/15/2026			17,794	17,794	
9/30/2026					319,088
2/15/2027	285,000	2.750%	17,794	302,794	
8/15/2027			13,875	13,875	
9/30/2027					316,669
2/15/2028	300,000	3.000%	13,875	313,875	
8/15/2028			9,375	9,375	
9/30/2028					323,250
2/15/2029	305,000	3.000%	9,375	314,375	
8/15/2029			4,800	4,800	
9/30/2029					319,175
2/15/2030	320,000	3.000%	4,800	324,800	
9/30/2030					324,800
	3,775,000		1,044,105	4,819,105	4,819,105

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets, including sidewalks, railroad crossings, signalization, street lighting, public streetscaping, landscaping, curb and gutter replacement and the acquisition of lands and rights-of-way therefor; (ii) constructing, improving and equipping firefighting facilities; (iii) constructing, improving and equipping park and recreation facilities; (iv) economic development within the area described in the Hampton Road Corridor Redevelopment Plan, including the acquisition of land therefor; and (v) paying costs of professional services including the costs of issuance of the Bonds.

**BOND DEBT SERVICE
City of DeSoto, Texas**

General Obligation Refunding Bonds, Series 2013 (I&S Tax)

Callable on 2/15/23 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	1,185,000	4.000%	130,100	1,315,100	
8/15/2016			106,400	106,400	
9/30/2016					1,421,500
2/15/2017	1,185,000	3.000%	106,400	1,291,400	
8/15/2017			88,625	88,625	
9/30/2017					1,380,025
2/15/2018	1,025,000	3.000%	88,625	1,113,625	
8/15/2018			73,250	73,250	
9/30/2018					1,186,875
2/15/2019	1,045,000	3.000%	73,250	1,118,250	
8/15/2019			57,575	57,575	
9/30/2019					1,175,825
2/15/2020	1,495,000	4.000%	57,575	1,552,575	
8/15/2020			27,675	27,675	
9/30/2020					1,580,250
2/15/2021	805,000	3.000%	27,675	832,675	
8/15/2021			15,600	15,600	
9/30/2021					848,275
2/15/2022	450,000	2.000%	15,600	465,600	
8/15/2022			11,100	11,100	
9/30/2022					476,700
2/15/2023	290,000	3.000%	11,100	301,100	
8/15/2023			6,750	6,750	
9/30/2023					307,850
2/15/2024	195,000	3.000%	6,750	201,750	
8/15/2024			3,825	3,825	
9/30/2024					205,575
2/15/2025	255,000	3.000%	3,825	258,825	
9/30/2025					258,825
	7,930,000		911,700	8,841,700	8,841,700

Proceeds from the sale of the Bonds will be used for (i) refund a portion of the City's outstanding debt described in the Schedule of (the "Refunded Obligations") for debt service savings and, (ii) pay the costs of issuance associated with the sale of the bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2013 (Fire Training Portion)

Callable on 2/15/23 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	25,000	4.000%	4,400	29,400	
8/15/2016			3,900	3,900	
9/30/2016					33,300.00
2/15/2017	25,000	3.000%	3,900	28,900	
8/15/2017			3,525	3,525	
9/30/2017					32,425.00
2/15/2018	25,000	3.000%	3,525	28,525	
8/15/2018			3,150	3,150	
9/30/2018					31,675.00
2/15/2019	30,000	3.000%	3,150	33,150	
8/15/2019			2,700	2,700	
9/30/2019					35,850.00
2/15/2020	30,000	4.000%	2,700	32,700	
8/15/2020			2,100	2,100	
9/30/2020					34,800.00
2/15/2021	30,000	3.000%	2,100	32,100	
8/15/2021			1,650	1,650	
9/30/2021					33,750.00
2/15/2022	30,000	2.000%	1,650	31,650	
8/15/2022			1,350	1,350	
9/30/2022					33,000.00
2/15/2023	30,000	3.000%	1,350	31,350	
8/15/2023			900	900	
9/30/2023					32,250.00
2/15/2024	30,000	3.000%	900	30,900	
8/15/2024			450	450	
9/30/2024					31,350.00
2/15/2025	30,000	3.000%	450	30,450	
9/30/2025					30,450.00
	285,000		43,850	328,850	328,850

Proceeds from the sale of the Bonds will be used for (i) refund a portion of the City's outstanding debt described in the Schedule of (the "Refunded Obligations") for debt service savings and, (ii) pay the costs of issuance associated with the sale of the bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2013 (Drainage Portion)

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	45,000	4.000%	7,475	52,475	
8/15/2016			6,575	6,575	
9/30/2016					59,050
2/15/2017	45,000	3.000%	6,575	51,575	
8/15/2017			5,900	5,900	
9/30/2017					57,475
2/15/2018	45,000	3.000%	5,900	50,900	
8/15/2018			5,225	5,225	
9/30/2018					56,125
2/15/2019	45,000	3.000%	5,225	50,225	
8/15/2019			4,550	4,550	
9/30/2019					54,775
2/15/2020	45,000	4.000%	4,550	49,550	
8/15/2020			3,650	3,650	
9/30/2020					53,200
2/15/2021	45,000	3.000%	3,650	48,650	
8/15/2021			2,975	2,975	
9/30/2021					51,625
2/15/2022	50,000	2.000%	2,975	52,975	
8/15/2022			2,475	2,475	
9/30/2022					55,450
2/15/2023	55,000	3.000%	2,475	57,475	
8/15/2023			1,650	1,650	
9/30/2023					59,125
2/15/2024	55,000	3.000%	1,650	56,650	
8/15/2024			825	825	
9/30/2024					57,475
2/15/2025	55,000	3.000%	825	55,825	
9/30/2025					55,825
	485,000		75,125	560,125	560,125

Proceeds from the sale of the Bonds will be used for (i) refund a portion of the City's outstanding debt described in the Schedule of (the "Refunded Obligations") for debt service savings and, (ii) pay the costs of issuance associated with the sale of the bonds.

**BOND DEBT SERVICE
City of DeSoto, Texas**

General Obligation Refunding Bonds, Series 2012 (I&S Tax)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	875,000	4.000%	353,200	1,228,200	
8/15/2016			335,700	335,700	
9/30/2016					1,563,900
2/15/2017	945,000	4.000%	335,700	1,280,700	
8/15/2017			316,800	316,800	
9/30/2017					1,597,500
2/15/2018	980,000	4.000%	316,800	1,296,800	
8/15/2018			297,200	297,200	
9/30/2018					1,594,000
2/15/2019	1,035,000	4.000%	297,200	1,332,200	
8/15/2019			276,500	276,500	
9/30/2019					1,608,700
2/15/2020	1,450,000	5.000%	276,500	1,726,500	
8/15/2020			240,250	240,250	
9/30/2020					1,966,750
2/15/2021	1,815,000	5.000%	240,250	2,055,250	
8/15/2021			194,875	194,875	
9/30/2021					2,250,125
2/15/2022	2,655,000	5.000%	194,875	2,849,875	
8/15/2022			128,500	128,500	
9/30/2022					2,978,375
2/15/2023	1,820,000	5.000%	128,500	1,948,500	
8/15/2023			83,000	83,000	
9/30/2023					2,031,500
2/15/2024	1,750,000	5.000%	83,000	1,833,000	
8/15/2024			39,250	39,250	
9/30/2024					1,872,250
2/15/2025	1,570,000	5.000%	39,250	1,609,250	
9/30/2025					1,609,250
	14,895,000		4,177,350	19,072,350	19,072,350

Proceeds from the sale of the Bonds will be used for (i) refund a portion of the City's outstanding debt described in the Schedule of (the "Refunded Obligations") for debt service savings and, (ii) pay the costs of issuance associated with the sale of the bonds.

BOND DEBT SERVICE

City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2012 (Drainage Portion)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	205,000	4.000%	44,975	249,975	
8/15/2016			40,875	40,875	
9/30/2016					290,850
2/15/2017	205,000	4.000%	40,875	245,875	
8/15/2017			36,775	36,775	
9/30/2017					282,650
2/15/2018	215,000	4.000%	36,775	251,775	
8/15/2018			32,475	32,475	
9/30/2018					284,250
2/15/2019	230,000	4.000%	32,475	262,475	
8/15/2019			27,875	27,875	
9/30/2019					290,350
2/15/2020	235,000	5.000%	27,875	262,875	
8/15/2020			22,000	22,000	
9/30/2020					284,875
2/15/2021	250,000	5.000%	22,000	272,000	
8/15/2021			15,750	15,750	
9/30/2021					287,750
2/15/2022	270,000	5.000%	15,750	285,750	
8/15/2022			9,000	9,000	
9/30/2022					294,750
2/15/2023	190,000	5.000%	9,000	199,000	
8/15/2023			4,250	4,250	
9/30/2023					203,250
2/15/2024	120,000	5.000%	4,250	124,250	
8/15/2024			1,250	1,250	
9/30/2024					125,500
2/15/2025	50,000	5.000%	1,250	51,250	
9/30/2025					51,250
	1,970,000		425,475	2,395,475	2,395,475

Proceeds from the sale of the Bonds will be used for (i) refund a portion of the City's outstanding debt described in the Schedule of (the "Refunded Obligations") for debt service savings and, (ii) pay the costs of issuance associated with the sale of the bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2012 (DPDC Portion)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	75,000	4.000%	14,650	89,650	
8/15/2016			13,150	13,150	
9/30/2016					102,800
2/15/2017	80,000	4.000%	13,150	93,150	
8/15/2017			11,550	11,550	
9/30/2017					104,700
2/15/2018	80,000	4.000%	11,550	91,550	
8/15/2018			9,950	9,950	
9/30/2018					101,500
2/15/2019	85,000	4.000%	9,950	94,950	
8/15/2019			8,250	8,250	
9/30/2019					103,200
2/15/2020	105,000	5.000%	8,250	113,250	
8/15/2020			5,625	5,625	
9/30/2020					118,875
2/15/2021	110,000	5.000%	5,625	115,625	
8/15/2021			2,875	2,875	
9/30/2021					118,500
2/15/2022	115,000	5.000%	2,875	117,875	
9/30/2022					117,875
	650,000		117,450	767,450	767,450

Proceeds from the sale of the Bonds will be used for (i) refund a portion of the City's outstanding debt described in the Schedule of (the "Refunded Obligations") for debt service savings and, (ii) pay the costs of issuance associated with the sale of the bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2011 (I&S Tax)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016			18,700	18,700	
8/15/2016			18,700	18,700	
9/30/2016					37,400
2/15/2017			18,700	18,700	
8/15/2017			18,700	18,700	
9/30/2017					37,400
2/15/2018			18,700	18,700	
8/15/2018			18,700	18,700	
9/30/2018					37,400
2/15/2019			18,700	18,700	
8/15/2019			18,700	18,700	
9/30/2019					37,400
2/15/2020			18,700	18,700	
8/15/2020			18,700	18,700	
9/30/2020					37,400
2/15/2021	935,000	4.000%	18,700	953,700	
9/30/2021					953,700
	935,000		205,700	1,140,700	1,140,700

Proceeds from the sale of the Bonds will be used for (i) refunding a portion of the City's outstanding debt (the "Refunded Obligations"), and (ii) paying costs of issuing the Bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2009 (I&S Tax Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	694,930	3.000%	69,201	764,132	
8/15/2016			58,777	58,777	
9/30/2016					822,909
2/15/2017	723,001	4.000%	58,777	781,778	
8/15/2017			44,317	44,317	
9/30/2017					826,095
2/15/2018	750,789	4.000%	44,317	795,106	
8/15/2018			29,302	29,302	
9/30/2018					824,408
2/15/2019	783,515	4.000%	29,302	812,816	
8/15/2019			13,631	13,631	
9/30/2019					826,447
2/15/2020	50,000	4.250%	13,631	63,631	
8/15/2020			12,569	12,569	
9/30/2020					76,200
2/15/2021	55,000	4.250%	12,569	67,569	
8/15/2021			11,400	11,400	
9/30/2021					78,969
2/15/2022	55,000	4.250%	11,400	66,400	
8/15/2022			10,231	10,231	
9/30/2022					76,631
2/15/2023	60,000	4.250%	10,231	70,231	
8/15/2023			8,956	8,956	
9/30/2023					79,188
2/15/2024	60,000	4.250%	8,956	68,956	
8/15/2024			7,681	7,681	
9/30/2024					76,638
2/15/2025	65,000	4.250%	7,681	72,681	
8/15/2025			6,300	6,300	
9/30/2025					78,981
2/15/2026	65,000	4.500%	6,300	71,300	
8/15/2026			4,838	4,838	
9/30/2026					76,138
2/15/2027	70,000	4.500%	4,838	74,838	
8/15/2027			3,263	3,263	
9/30/2027					78,100
2/15/2028	70,000	4.500%	3,263	73,263	
8/15/2028			1,688	1,688	
9/30/2028					74,950
2/15/2029	75,000	4.500%	1,688	76,688	
9/30/2029					76,688
	3,577,234		495,106	4,072,340	4,072,340

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2009 (Drainage Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	7,574	3.000%	606	8,179	
8/15/2016			492	492	
9/30/2016					8,672
2/15/2017	7,865	4.000%	492	8,358	
8/15/2017			335	335	
9/30/2017					8,693
2/15/2018	8,200	4.000%	335	8,535	
8/15/2018			171	171	
9/30/2018					8,706
2/15/2019	8,544	4.000%	171	8,715	
9/30/2019					8,715
	32,183		2,602	34,785	34,785

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2009 (HOT Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	50,000	3.000%	3,850	53,850	
8/15/2016			3,100	3,100	
9/30/2016					56,950
2/15/2017	50,000	4.000%	3,100	53,100	
8/15/2017			2,100	2,100	
9/30/2017					55,200
2/15/2018	50,000	4.000%	2,100	52,100	
8/15/2018			1,100	1,100	
9/30/2018					53,200
2/15/2019	55,000	4.000%	1,100	56,100	
9/30/2019					56,100
	205,000		16,450	221,450	221,450

Proceeds from the sale of the Bonds were used to refund a portion of the Series 1999 Certificates of Obligations that were used to pay (i) Contractual obligations incurred for improvements to the Grimes Park Exhibition Facility and (ii) professional services rendered in connection therewith.

**BOND DEBT SERVICE
City of DeSoto, Texas**

General Obligation Refunding & Improvement Bonds, Series 2009 (Conv. Ctr. Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	42,496	3.000%	3,399	45,895	
8/15/2016			2,762	2,762	
9/30/2016					48,657
2/15/2017	44,134	4.000%	2,762	46,896	
8/15/2017			1,879	1,879	
9/30/2017					48,775
2/15/2018	46,011	4.000%	1,879	47,890	
8/15/2018			959	959	
9/30/2018					48,849
2/15/2019	47,941	4.000%	959	48,900	
9/30/2019					48,900
	180,583		14,598	195,181	195,181

Proceeds from the sale of the Bonds were used to refund a portion of the Series 1998 Certificates of Obligations that were used to (i) construct, improve and equip parks and recreational facilities within the City, (ii) to pay for professional services rendered in connection therewith and (iii) to pay the costs of issuance associated with the Certificates.

**BOND DEBT SERVICE
City of DeSoto, Texas**

General Obligation Refunding & Improvement Bonds, Series 2009 (DPDC Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	125,000	3.000%	9,775	134,775	
8/15/2016			7,900	7,900	
9/30/2016					142,675
2/15/2017	125,000	4.000%	7,900	132,900	
8/15/2017			5,400	5,400	
9/30/2017					138,300
2/15/2018	130,000	4.000%	5,400	135,400	
8/15/2018			2,800	2,800	
9/30/2018					138,200
2/15/2019	140,000	4.000%	2,800	142,800	
9/30/2019					142,800
	520,000		41,975	561,975	561,975

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, including related storm drainage improvements, traffic signalization and lighting, sidewalk improvements, streetscape and median improvements, (ii) refunding a portion of the City's outstanding debt, and (iii) paying costs of issuing the Bonds.

BOND DEBT SERVICE

City of DeSoto, Texas

General Obligation Bonds, Series 2008 (I&S Tax)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	215,000	3.400%	68,176	283,176	
8/15/2016			64,521	64,521	
9/30/2016					347,698
2/15/2017	225,000	3.450%	64,521	289,521	
8/15/2017			60,640	60,640	
9/30/2017					350,161
2/15/2018	230,000	3.600%	60,640	290,640	
8/15/2018			56,500	56,500	
9/30/2018					347,140
2/15/2019	240,000	3.500%	56,500	296,500	
8/15/2019			52,300	52,300	
9/30/2019					348,800
2/15/2020	250,000	3.600%	52,300	302,300	
8/15/2020			47,800	47,800	
9/30/2020					350,100
2/15/2021	260,000	4.000%	47,800	307,800	
8/15/2021			42,600	42,600	
9/30/2021					350,400
2/15/2022	270,000	4.000%	42,600	312,600	
8/15/2022			37,200	37,200	
9/30/2022					349,800
2/15/2023	280,000	4.000%	37,200	317,200	
8/15/2023			31,600	31,600	
9/30/2023					348,800
2/15/2024	290,000	4.000%	31,600	321,600	
8/15/2024			25,800	25,800	
9/30/2024					347,400
2/15/2025	305,000	4.000%	25,800	330,800	
8/15/2025			19,700	19,700	
9/30/2025					350,500
2/15/2026	315,000	4.000%	19,700	334,700	
8/15/2026			13,400	13,400	
9/30/2026					348,100
2/15/2027	330,000	4.000%	13,400	343,400	
8/15/2027			6,800	6,800	
9/30/2027					350,200
2/15/2028	340,000	4.000%	6,800	346,800	
9/30/2028					346,800
	3,550,000		985,899	4,535,899	4,535,899

Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets within the City, (ii) constructing, improving, remodeling and equipping the City's Town Center, (iii) funding City beautification projects and other capital improvements in the City and (iv) paying the costs associated with the issuance of the Bonds.

**BOND DEBT SERVICE
City of DeSoto, Texas**

General Obligation Bonds, Series 2007 (I&S Tax)

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	280,000	4.000%	88,834	368,834	
8/15/2016			83,234	83,234	
9/30/2016					452,069
2/15/2017	290,000	4.000%	83,234	373,234	
8/15/2017			77,434	77,434	
9/30/2017					450,669
2/15/2018	305,000	4.000%	77,434	382,434	
8/15/2018			71,334	71,334	
9/30/2018					453,769
2/15/2019	315,000	4.000%	71,334	386,334	
8/15/2019			65,034	65,034	
9/30/2019					451,369
2/15/2020	330,000	4.100%	65,034	395,034	
8/15/2020			58,269	58,269	
9/30/2020					453,304
2/15/2021	345,000	4.125%	58,269	403,269	
8/15/2021			51,154	51,154	
9/30/2021					454,423
2/15/2022	360,000	4.200%	51,154	411,154	
8/15/2022			43,594	43,594	
9/30/2022					454,748
2/15/2023	375,000	4.250%	43,594	418,594	
8/15/2023			35,625	35,625	
9/30/2023					454,219
2/15/2024	390,000	4.375%	35,625	425,625	
8/15/2024			27,094	27,094	
9/30/2024					452,719
2/15/2025	405,000	4.250%	27,094	432,094	
8/15/2025			18,488	18,488	
9/30/2025					450,581
2/15/2026	425,000	4.250%	18,488	443,488	
8/15/2026			9,456	9,456	
9/30/2026					452,944
2/15/2027	445,000	4.250%	9,456	454,456	
9/30/2027					454,456
	4,265,000		1,170,268	5,435,268	5,435,268

Proceeds from the sale of the bonds will be used for (i) constructing and improving streets within the city, (ii) constructing, improving, and equipping fire fighting facilities, (iii) constructing, improving and equipping park and recreation facilities and (iv) paying the costs associated with the issuance of the Bonds.

**BOND DEBT SERVICE
City of DeSoto, Texas**

General Obligation Bonds, Series 2006 (I&S Tax)

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	375,000	4.000%	96,859	471,859	
8/15/2016			89,359	89,359	
9/30/2016					561,218
2/15/2017	390,000	4.000%	89,359	479,359	
8/15/2017			81,559	81,559	
9/30/2017					560,918
2/15/2018	405,000	4.000%	81,559	486,559	
8/15/2018			73,459	73,459	
9/30/2018					560,018
2/15/2019	420,000	4.000%	73,459	493,459	
8/15/2019			65,059	65,059	
9/30/2019					558,518
2/15/2020	435,000	4.000%	65,059	500,059	
8/15/2020			56,359	56,359	
9/30/2020					556,418
2/15/2021	0		56,359	56,359	
8/15/2021			56,359	56,359	
9/30/2021					112,718
2/15/2022	580,000	4.100%	56,359	636,359	
8/15/2022			44,469	44,469	
9/30/2022					680,828
2/15/2023	555,000	4.125%	44,469	599,469	
8/15/2023			33,022	33,022	
9/30/2023					632,491
2/15/2024	505,000	4.125%	33,022	538,022	
8/15/2024			22,606	22,606	
9/30/2024					560,628
2/15/2025	525,000	4.200%	22,606	547,606	
8/15/2025			11,581	11,581	
9/30/2025					559,188
2/15/2026	545,000	4.250%	11,581	556,581	
9/30/2026					556,581
	4,735,000		1,164,520	5,899,520	5,899,520

Proceeds from the sale of the bonds will be used to (i) fund street improvements; (ii) to fund improvement and equipment of the City's Senior Center Facility; (iii) to fund improvement and equipment of parks and recreation facilities; (iv) to fund City beautification projects and other capital improvements in the City and (v) to pay the costs associated with the issuance of the Bonds.

**CERTIFICATES
OF
OBLIGATION
BONDS**

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2015
(I&S Tax Portion)**

Callable on 2/15/2025@ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	125,000	3.000%	46,563	171,563	
8/15/2016			35,375	35,375	
9/30/2016					206,938
2/15/2017	135,000	3.000%	35,375	170,375	
8/15/2017			33,350	33,350	
9/30/2017					203,725
2/15/2018	140,000	3.000%	33,350	173,350	
8/15/2018			31,250	31,250	
9/30/2018					204,600
2/15/2019	140,000	3.000%	31,250	171,250	
8/15/2019			29,150	29,150	
9/30/2019					200,400
2/15/2020	150,000	2.500%	29,150	179,150	
8/15/2020			27,275	27,275	
9/30/2020					206,425
2/15/2021	150,000	2.500%	27,275	177,275	
8/15/2021			25,400	25,400	
9/30/2021					202,675
2/15/2022	150,000	3.500%	25,400	175,400	
8/15/2022			22,775	22,775	
9/30/2022					198,175
2/15/2023	160,000	3.500%	22,775	182,775	
8/15/2023			19,975	19,975	
9/30/2023					202,750
2/15/2024	165,000	3.500%	19,975	184,975	
8/15/2024			17,088	17,088	
9/30/2024					202,063
2/15/2025	175,000	3.500%	17,088	192,088	
8/15/2025			14,025	14,025	
9/30/2025					206,113
2/15/2026	175,000	3.000%	14,025	189,025	
8/15/2026			11,400	11,400	
9/30/2026					200,425
2/15/2027	185,000	3.000%	11,400	196,400	
8/15/2027			8,625	8,625	
9/30/2027					205,025
2/15/2028	185,000	3.000%	8,625	193,625	
8/15/2028			5,850	5,850	
9/30/2028					199,475
2/15/2029	190,000	3.000%	5,850	195,850	
8/15/2029			3,000	3,000	
9/30/2029					198,850
2/15/2030	200,000	3.000%	3,000	203,000	
9/30/2030					203,000
	2,425,000		615,638	3,040,638	3,040,638

Proceeds from the sale of the Certificates will be used for (i) design and construction of street and roadway improvements throughout the City, including certain road, street, sidewalks, alleyways, curb, drainage and related improvements and (ii) pay professional services rendered in connection with these projects.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Tax-exempt Series 2013
(W&S Portion)**

Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	160,000	2.000%	52,163	212,163	
8/15/2016			50,563	50,563	
9/30/2016					262,725
2/15/2017	160,000	2.000%	50,563	210,563	
8/15/2017			48,963	48,963	
9/30/2017					259,525
2/15/2018	165,000	2.000%	48,963	213,963	
8/15/2018			47,313	47,313	
9/30/2018					261,275
2/15/2019	170,000	2.000%	47,313	217,313	
8/15/2019			45,613	45,613	
9/30/2019					262,925
2/15/2020	170,000	2.000%	45,613	215,613	
8/15/2020			43,913	43,913	
9/30/2020					259,525
2/15/2021	175,000	2.000%	43,913	218,913	
8/15/2021			42,163	42,163	
9/30/2021					261,075
2/15/2022	180,000	4.000%	42,163	222,163	
8/15/2022			39,463	39,463	
9/30/2022					261,625
2/15/2023	185,000	3.000%	39,463	224,463	
8/15/2023			36,688	36,688	
9/30/2023					261,150
2/15/2024	190,000	3.000%	36,688	226,688	
8/15/2024			33,838	33,838	
9/30/2024					260,525
2/15/2025	195,000	3.000%	33,838	228,838	
8/15/2025			30,913	30,913	
9/30/2025					259,750
2/15/2026	200,000	3.000%	30,913	230,913	
8/15/2026			27,913	27,913	
9/30/2026					258,825
2/15/2027	210,000	3.000%	27,913	237,913	
8/15/2027			24,763	24,763	
9/30/2027					262,675
2/15/2028	215,000	3.500%	24,763	239,763	
8/15/2028			21,000	21,000	
9/30/2028					260,763
2/15/2029	225,000	3.500%	21,000	246,000	
8/15/2029			17,063	17,063	
9/30/2029					263,063
2/15/2030	230,000	3.500%	17,063	247,063	
8/15/2030			13,038	13,038	
9/30/2030					260,100
2/15/2031	240,000	3.500%	13,038	253,038	
8/15/2031			8,838	8,838	
9/30/2031					261,875
2/15/2032	250,000	3.500%	8,838	258,838	
8/15/2032			4,463	4,463	
9/30/2032					263,300
2/15/2033	255,000	3.500%	4,463	259,463	
9/30/2033					259,463
	3,575,000		1,125,163	4,700,163	4,700,163

Proceeds from the sales of the Series 2013 Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) improving and extending the City's waterworks and sewer system, and (ii) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Tax-exempt Series 2011B
(I&S Tax Portion)**

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016			15,325	15,325	
8/15/2016			15,325	15,325	
9/30/2016					30,650
2/15/2017			15,325	15,325	
8/15/2017			15,325	15,325	
9/30/2017					30,650
2/15/2018	45,000	3.000%	15,325	60,325	
8/15/2018			14,650	14,650	
9/30/2018					74,975
2/15/2019	45,000	3.000%	14,650	59,650	
8/15/2019			13,975	13,975	
9/30/2019					73,625
2/15/2020	45,000	3.000%	13,975	58,975	
8/15/2020			13,300	13,300	
9/30/2020					72,275
2/15/2021	50,000	4.000%	13,300	63,300	
8/15/2021			12,300	12,300	
9/30/2021					75,600
2/15/2022	50,000	4.000%	12,300	62,300	
8/15/2022			11,300	11,300	
9/30/2022					73,600
2/15/2023	55,000	4.000%	11,300	66,300	
8/15/2023			10,200	10,200	
9/30/2023					76,500
2/15/2024	55,000	4.000%	10,200	65,200	
8/15/2024			9,100	9,100	
9/30/2024					74,300
2/15/2025	60,000	4.000%	9,100	69,100	
8/15/2025			7,900	7,900	
9/30/2025					77,000
2/15/2026	60,000	4.000%	7,900	67,900	
8/15/2026			6,700	6,700	
9/30/2026					74,600
2/15/2027	60,000	4.000%	6,700	66,700	
8/15/2027			5,500	5,500	
9/30/2027					72,200
2/15/2028	65,000	4.000%	5,500	70,500	
8/15/2028			4,200	4,200	
9/30/2028					74,700
2/15/2029	65,000	4.000%	4,200	69,200	
8/15/2029			2,900	2,900	
9/30/2029					72,100
2/15/2030	70,000	4.000%	2,900	72,900	
8/15/2030			1,500	1,500	
9/30/2030					74,400
2/15/2031	75,000	4.000%	1,500	76,500	
9/30/2031					76,500
	800,000		303,675	1,103,675	1,103,675

Proceeds from the sales of the Series 2011B Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping park and recreation facilities, (ii) constructing street improvements, including drainage, landscaping, curbs gutters sidewalks, signage and traffic signalization incidental thereto and the acquisition of land and rights-of-way therefor, (iii) improving and extending the City's waterworks and sewer system and (iv) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Tax-exempt Series 2011B
(W&S Portion)**

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	120,000	3.000%	47,700	167,700	
8/15/2016			45,900	45,900	
9/30/2016					213,600
2/15/2017	125,000	3.000%	45,900	170,900	
8/15/2017			44,025	44,025	
9/30/2017					214,925
2/15/2018	130,000	3.000%	44,025	174,025	
8/15/2018			42,075	42,075	
9/30/2018					216,100
2/15/2019	130,000	3.000%	42,075	172,075	
8/15/2019			40,125	40,125	
9/30/2019					212,200
2/15/2020	135,000	3.000%	40,125	175,125	
8/15/2020			38,100	38,100	
9/30/2020					213,225
2/15/2021	140,000	4.000%	38,100	178,100	
8/15/2021			35,300	35,300	
9/30/2021					213,400
2/15/2022	145,000	4.000%	35,300	180,300	
8/15/2022			32,400	32,400	
9/30/2022					212,700
2/15/2023	155,000	4.000%	32,400	187,400	
8/15/2023			29,300	29,300	
9/30/2023					216,700
2/15/2024	160,000	4.000%	29,300	189,300	
8/15/2024			26,100	26,100	
9/30/2024					215,400
2/15/2025	165,000	4.000%	26,100	191,100	
8/15/2025			22,800	22,800	
9/30/2025					213,900
2/15/2026	170,000	4.000%	22,800	192,800	
8/15/2026			19,400	19,400	
9/30/2026					212,200
2/15/2027	180,000	4.000%	19,400	199,400	
8/15/2027			15,800	15,800	
9/30/2027					215,200
2/15/2028	185,000	4.000%	15,800	200,800	
8/15/2028			12,100	12,100	
9/30/2028					212,900
2/15/2029	195,000	4.000%	12,100	207,100	
8/15/2029			8,200	8,200	
9/30/2029					215,300
2/15/2030	200,000	4.000%	8,200	208,200	
8/15/2030			4,200	4,200	
9/30/2030					212,400
2/15/2031	210,000	4.000%	4,200	214,200	
9/30/2031					214,200
	2,545,000		879,350	3,424,350	3,424,350

Proceeds from the sales of the Series 2011B Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping park and recreation facilities, (ii) constructing street improvements, including drainage, landscaping, curbs gutters sidewalks, signage and traffic signalization incidental thereto and the acquisition of land and rights-of-way therefor, (iii) improving and extending the City's waterworks and sewer system and (iv) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A
(I&S Tax Portion)**

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016			11,394	11,394	
8/15/2016			11,394	11,394	
9/30/2016					22,788
2/15/2017			11,394	11,394	
8/15/2017			11,394	11,394	
9/30/2017					22,788
2/15/2018	20,000	4.750%	11,394	31,394	
8/15/2018			10,919	10,919	
9/30/2018					42,313
2/15/2019	25,000	4.750%	10,919	35,919	
8/15/2019			10,325	10,325	
9/30/2019					46,244
2/15/2020	25,000	4.750%	10,325	35,325	
8/15/2020			9,731	9,731	
9/30/2020					45,056
2/15/2021	25,000	4.750%	9,731	34,731	
8/15/2021			9,138	9,138	
9/30/2021					43,869
2/15/2022	25,000	5.250%	9,138	34,138	
8/15/2022			8,481	8,481	
9/30/2022					42,619
2/15/2023	25,000	5.250%	8,481	33,481	
8/15/2023			7,825	7,825	
9/30/2023					41,306
2/15/2024	30,000	5.250%	7,825	37,825	
8/15/2024			7,038	7,038	
9/30/2024					44,863
2/15/2025	30,000	5.250%	7,038	37,038	
8/15/2025			6,250	6,250	
9/30/2025					43,288
2/15/2026	30,000	5.250%	6,250	36,250	
8/15/2026			5,463	5,463	
9/30/2026					41,713
2/15/2027	35,000	5.750%	5,463	40,463	
8/15/2027			4,456	4,456	
9/30/2027					44,919
2/15/2028	35,000	5.750%	4,456	39,456	
8/15/2028			3,450	3,450	
9/30/2028					42,906
2/15/2029	40,000	5.750%	3,450	43,450	
8/15/2029			2,300	2,300	
9/30/2029					45,750
2/15/2030	40,000	5.750%	2,300	42,300	
8/15/2030			1,150	1,150	
9/30/2030					43,450
2/15/2031	40,000	5.750%	1,150	41,150	
9/30/2031					41,150
	425,000		230,019	655,019	655,019

Proceeds from the sale of the Taxable Series 2011A Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping an air navigation facility and the acquisition of land therefor, and (ii) professional services rendered in connection therewith.

BOND DEBT SERVICE
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A (DEDC Portion)

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	15,000	4.750%	9,694	24,694	
8/15/2016			9,338	9,338	
9/30/2016					34,031
2/15/2017	15,000	4.750%	9,338	24,338	
8/15/2017			8,981	8,981	
9/30/2017					33,319
2/15/2018	15,000	4.750%	8,981	23,981	
8/15/2018			8,625	8,625	
9/30/2018					32,606
2/15/2019	20,000	4.750%	8,625	28,625	
8/15/2019			8,150	8,150	
9/30/2019					36,775
2/15/2020	20,000	4.750%	8,150	28,150	
8/15/2020			7,675	7,675	
9/30/2020					35,825
2/15/2021	20,000	4.750%	7,675	27,675	
8/15/2021			7,200	7,200	
9/30/2021					34,875
2/15/2022	20,000	5.250%	7,200	27,200	
8/15/2022			6,675	6,675	
9/30/2022					33,875
2/15/2023	20,000	5.250%	6,675	26,675	
8/15/2023			6,150	6,150	
9/30/2023					32,825
2/15/2024	20,000	5.250%	6,150	26,150	
8/15/2024			5,625	5,625	
9/30/2024					31,775
2/15/2025	25,000	5.250%	5,625	30,625	
8/15/2025			4,969	4,969	
9/30/2025					35,594
2/15/2026	25,000	5.250%	4,969	29,969	
8/15/2026			4,313	4,313	
9/30/2026					34,281
2/15/2027	25,000	5.750%	4,313	29,313	
8/15/2027			3,594	3,594	
9/30/2027					32,906
2/15/2028	30,000	5.750%	3,594	33,594	
8/15/2028			2,731	2,731	
9/30/2028					36,325
2/15/2029	30,000	5.750%	2,731	32,731	
8/15/2029			1,869	1,869	
9/30/2029					34,600
2/15/2030	30,000	5.750%	1,869	31,869	
8/15/2030			1,006	1,006	
9/30/2030					32,875
2/15/2031	35,000	5.750%	1,006	36,006	
9/30/2031					36,006
	365,000		183,494	548,494	548,494

Proceeds from the sale of the Taxable Series 2011A Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing, improving and equipping an air navigation facility and the acquisition of land therefor, and (ii) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2010 (W&S Portion)

Callable on 2/15/2020 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	200,000	3.000%	80,422	280,422	
8/15/2016			77,422	77,422	
9/30/2016					357,844
2/15/2017	210,000	3.000%	77,422	287,422	
8/15/2017			74,272	74,272	
9/30/2017					361,694
2/15/2018	215,000	3.500%	74,272	289,272	
8/15/2018			70,509	70,509	
9/30/2018					359,781
2/15/2019	225,000	3.500%	70,509	295,509	
8/15/2019			66,572	66,572	
9/30/2019					362,081
2/15/2020	230,000	3.500%	66,572	296,572	
8/15/2020			62,547	62,547	
9/30/2020					359,119
2/15/2021	240,000	4.500%	62,547	302,547	
8/15/2021			57,147	57,147	
9/30/2021					359,694
2/15/2022	250,000	4.500%	57,147	307,147	
8/15/2022			51,522	51,522	
9/30/2022					358,669
2/15/2023	265,000	4.500%	51,522	316,522	
8/15/2023			45,559	45,559	
9/30/2023					362,081
2/15/2024	275,000	4.500%	45,559	320,559	
8/15/2024			39,372	39,372	
9/30/2024					359,931
2/15/2025	285,000	4.000%	39,372	324,372	
8/15/2025			33,672	33,672	
9/30/2025					358,044
2/15/2026	300,000	4.000%	33,672	333,672	
8/15/2026			27,672	27,672	
9/30/2026					361,344
2/15/2027	310,000	4.000%	27,672	337,672	
8/15/2027			21,472	21,472	
9/30/2027					359,144
2/15/2028	325,000	4.125%	21,472	346,472	
8/15/2028			14,769	14,769	
9/30/2028					361,241
2/15/2029	340,000	4.250%	14,769	354,769	
8/15/2029			7,544	7,544	
9/30/2029					362,313
2/15/2030	355,000	4.250%	7,544	362,544	
9/30/2030					362,544
	4,025,000		1,380,522	5,405,522	5,405,522

Proceeds from the sale of the Certificates will be used for (i) improving and extending the City's waterworks and sewer system, and (ii) paying costs of issuing the Certificates.

BOND DEBT SERVICE

City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2009 (I&S Tax Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	235,000	3.000%	88,749	323,749	
8/15/2016			85,224	85,224	
9/30/2016					408,973
2/15/2017	245,000	4.000%	85,224	330,224	
8/15/2017			80,324	80,324	
9/30/2017					410,548
2/15/2018	255,000	4.000%	80,324	335,324	
8/15/2018			75,224	75,224	
9/30/2018					410,548
2/15/2019	265,000	4.000%	75,224	340,224	
8/15/2019			69,924	69,924	
9/30/2019					410,148
2/15/2020	275,000	4.000%	69,924	344,924	
8/15/2020			64,424	64,424	
9/30/2020					409,348
2/15/2021	285,000	4.000%	64,424	349,424	
8/15/2021			58,724	58,724	
9/30/2021					408,148
2/15/2022	295,000	4.000%	58,724	353,724	
8/15/2022			52,824	52,824	
9/30/2022					406,548
2/15/2023	310,000	4.000%	52,824	362,824	
8/15/2023			46,624	46,624	
9/30/2023					409,448
2/15/2024	320,000	4.000%	46,624	366,624	
8/15/2024			40,224	40,224	
9/30/2024					406,848
2/15/2025	335,000	4.250%	40,224	375,224	
8/15/2025			33,105	33,105	
9/30/2025					408,329
2/15/2026	350,000	4.300%	33,105	383,105	
8/15/2026			25,580	25,580	
9/30/2026					408,685
2/15/2027	365,000	4.400%	25,580	390,580	
8/15/2027			17,550	17,550	
9/30/2027					408,130
2/15/2028	380,000	4.500%	17,550	397,550	
8/15/2028			9,000	9,000	
9/30/2028					406,550
2/15/2029	400,000	4.500%	9,000	409,000	
9/30/2029					409,000
	4,315,000		1,406,246	5,721,246	5,721,246

Proceeds from the sale of the Certificates will be used for (i) constructing and improving streets within the City including related traffic signalization, signage, sidewalks, landscaping and drainage improvement, and the acquisition of land and right-of-way therefor, (ii) improving and extending the City's waterworks and sewer system and (iii) professional services rendered in connection therewith.

**BOND DEBT SERVICE
City of DeSoto, Texas**

Combination Tax & Revenue Certificates of Obligation, Series 2009 (W&S Portion)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	165,000	3.000%	63,058	228,058	
8/15/2016			60,583	60,583	
9/30/2016					288,640
2/15/2017	175,000	4.000%	60,583	235,583	
8/15/2017			57,083	57,083	
9/30/2017					292,665
2/15/2018	180,000	4.000%	57,083	237,083	
8/15/2018			53,483	53,483	
9/30/2018					290,565
2/15/2019	185,000	4.000%	53,483	238,483	
8/15/2019			49,783	49,783	
9/30/2019					288,265
2/15/2020	195,000	4.000%	49,783	244,783	
8/15/2020			45,883	45,883	
9/30/2020					290,665
2/15/2021	200,000	4.000%	45,883	245,883	
8/15/2021			41,883	41,883	
9/30/2021					287,765
2/15/2022	210,000	4.000%	41,883	251,883	
8/15/2022			37,683	37,683	
9/30/2022					289,565
2/15/2023	220,000	4.000%	37,683	257,683	
8/15/2023			33,283	33,283	
9/30/2023					290,965
2/15/2024	230,000	4.000%	33,283	263,283	
8/15/2024			28,683	28,683	
9/30/2024					291,965
2/15/2025	240,000	4.250%	28,683	268,683	
8/15/2025			23,583	23,583	
9/30/2025					292,265
2/15/2026	250,000	4.300%	23,583	273,583	
8/15/2026			18,208	18,208	
9/30/2026					291,790
2/15/2027	260,000	4.400%	18,208	278,208	
8/15/2027			12,488	12,488	
9/30/2027					290,695
2/15/2028	270,000	4.500%	12,488	282,488	
8/15/2028			6,413	6,413	
9/30/2028					288,900
2/15/2029	285,000	4.500%	6,413	291,413	
9/30/2029					291,413
	3,065,000		1,001,123	4,066,123	4,066,123

Proceeds from the sale of the Certificates will be used for (i) constructing and improving streets within the City including related traffic signalization, signage, sidewalks, landscaping and drainage improvement, and the acquisition of land and right-of therefor, (ii) improving and extending the City's waterworks and sewer system and (iii) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2008 (I&S Tax)

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	35,000	3.375%	11,481	46,481	
8/15/2016			10,891	10,891	
9/30/2016					57,372
2/15/2017	35,000	3.375%	10,891	45,891	
8/15/2017			10,300	10,300	
9/30/2017					56,191
2/15/2018	40,000	4.000%	10,300	50,300	
8/15/2018			9,500	9,500	
9/30/2018					59,800
2/15/2019	40,000	4.000%	9,500	49,500	
8/15/2019			8,700	8,700	
9/30/2019					58,200
2/15/2020	40,000	4.000%	8,700	48,700	
8/15/2020			7,900	7,900	
9/30/2020					56,600
2/15/2021	45,000	4.000%	7,900	52,900	
8/15/2021			7,000	7,000	
9/30/2021					59,900
2/15/2022	45,000	4.000%	7,000	52,000	
8/15/2022			6,100	6,100	
9/30/2022					58,100
2/15/2023	45,000	4.000%	6,100	51,100	
8/15/2023			5,200	5,200	
9/30/2023					56,300
2/15/2024	50,000	4.000%	5,200	55,200	
8/15/2024			4,200	4,200	
9/30/2024					59,400
2/15/2025	50,000	4.000%	4,200	54,200	
8/15/2025			3,200	3,200	
9/30/2025					57,400
2/15/2026	50,000	4.000%	3,200	53,200	
8/15/2026			2,200	2,200	
9/30/2026					55,400
2/15/2027	55,000	4.000%	2,200	57,200	
8/15/2027			1,100	1,100	
9/30/2027					58,300
2/15/2028	55,000	4.000%	1,100	56,100	
9/30/2028					56,100
	585,000		164,063	749,063	749,063

Proceeds from the sale of the Certificates will be used for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, (iii) improving and extending the City's waterworks and sewer system, and (iv) paying the costs associated with the issuance of the Certificates.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A
(SWRCC-External S. Portion)**

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	48,108	4.000%	15,875	63,983	
8/15/2016			14,913	14,913	
9/30/2016					78,895
2/15/2017	49,374	4.000%	14,913	64,287	
8/15/2017			13,925	13,925	
9/30/2017					78,212
2/15/2018	51,906	4.250%	13,925	65,831	
8/15/2018			12,822	12,822	
9/30/2018					78,653
2/15/2019	54,438	4.100%	12,822	67,260	
8/15/2019			11,706	11,706	
9/30/2019					78,966
2/15/2020	55,704	4.250%	11,706	67,410	
8/15/2020			10,522	10,522	
9/30/2020					77,932
2/15/2021	58,236	4.350%	10,522	68,758	
8/15/2021			9,256	9,256	
9/30/2021					78,014
2/15/2022	60,768	4.400%	9,256	70,024	
8/15/2022			7,919	7,919	
9/30/2022					77,943
2/15/2023	64,566	4.500%	7,919	72,485	
8/15/2023			6,466	6,466	
9/30/2023					78,951
2/15/2024	67,098	4.500%	6,466	73,564	
8/15/2024			4,956	4,956	
9/30/2024					78,520
2/15/2025	69,630	4.500%	4,956	74,586	
8/15/2025			3,390	3,390	
9/30/2025					77,976
2/15/2026	73,428	4.500%	3,390	76,818	
8/15/2026			1,738	1,738	
9/30/2026					78,555
2/15/2027	77,226	4.500%	1,738	78,964	
9/30/2027					78,964
	730,482		211,100	941,582	941,582

Proceeds from the sale of the Tax-exempt Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, including landscaping related thereto, (iii) improving and extending the City's waterworks and sewer system, (iv) acquiring, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A
(Town Center -I&S Tax Portion)**

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	141,892	4.000%	46,822	188,714	
8/15/2016			43,984	43,984	
9/30/2016					232,697
2/15/2017	145,626	4.000%	43,984	189,610	
8/15/2017			41,071	41,071	
9/30/2017					230,681
2/15/2018	153,094	4.250%	41,071	194,165	
8/15/2018			37,818	37,818	
9/30/2018					231,983
2/15/2019	160,562	4.100%	37,818	198,380	
8/15/2019			34,526	34,526	
9/30/2019					232,906
2/15/2020	164,296	4.250%	34,526	198,822	
8/15/2020			31,035	31,035	
9/30/2020					229,858
2/15/2021	171,764	4.350%	31,035	202,799	
8/15/2021			27,299	27,299	
9/30/2021					230,098
2/15/2022	179,232	4.400%	27,299	206,531	
8/15/2022			23,356	23,356	
9/30/2022					229,887
2/15/2023	190,434	4.500%	23,356	213,790	
8/15/2023			19,071	19,071	
9/30/2023					232,862
2/15/2024	197,902	4.500%	19,071	216,973	
8/15/2024			14,619	14,619	
9/30/2024					231,592
2/15/2025	205,370	4.500%	14,619	219,989	
8/15/2025			9,998	9,998	
9/30/2025					229,986
2/15/2026	216,572	4.500%	9,998	226,570	
8/15/2026			5,125	5,125	
9/30/2026					231,695
2/15/2027	227,774	4.500%	5,125	232,899	
9/30/2027					232,899
	2,154,518		622,627	2,777,145	2,777,145

Proceeds from the sale of the Tax-Exempt Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, including landscaping related thereto, (iii) improving and extending the City's waterworks and sewer system, (iv) acquiring, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

BOND DEBT SERVICE
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Taxable Series 2007A (I&S Tax)

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	135,000	5.600%	67,400	202,400	
8/15/2016			63,620	63,620	
9/30/2016					266,020
2/15/2017	140,000	5.600%	63,620	203,620	
8/15/2017			59,700	59,700	
9/30/2017					263,320
2/15/2018	150,000	6.000%	59,700	209,700	
8/15/2018			55,200	55,200	
9/30/2018					264,900
2/15/2019	160,000	6.000%	55,200	215,200	
8/15/2019			50,400	50,400	
9/30/2019					265,600
2/15/2020	170,000	6.000%	50,400	220,400	
8/15/2020			45,300	45,300	
9/30/2020					265,700
2/15/2021	180,000	6.000%	45,300	225,300	
8/15/2021			39,900	39,900	
9/30/2021					265,200
2/15/2022	190,000	6.000%	39,900	229,900	
8/15/2022			34,200	34,200	
9/30/2022					264,100
2/15/2023	200,000	6.000%	34,200	234,200	
8/15/2023			28,200	28,200	
9/30/2023					262,400
2/15/2024	215,000	6.000%	28,200	243,200	
8/15/2024			21,750	21,750	
9/30/2024					264,950
2/15/2025	230,000	6.000%	21,750	251,750	
8/15/2025			14,850	14,850	
9/30/2025					266,600
2/15/2026	240,000	6.000%	14,850	254,850	
8/15/2026			7,650	7,650	
9/30/2026					262,500
2/15/2027	255,000	6.000%	7,650	262,650	
9/30/2027					262,650
	2,265,000		908,940	3,173,940	3,173,940

Proceeds from the sale of the Taxable Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) constructing a municipal parking garage, including equipment related thereto, (ii) constructing and improving streets within the City, including landscaping related thereto, (iii) improving and extending the City's waterworks and sewer system, (iv) acquiring, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

BOND DEBT SERVICE
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2007 (I&S Tax)

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	100,000	4.000%	31,345	131,345	
8/15/2016			29,345	29,345	
9/30/2016					160,690
2/15/2017	105,000	4.000%	29,345	134,345	
8/15/2017			27,245	27,245	
9/30/2017					161,590
2/15/2018	110,000	4.000%	27,245	137,245	
8/15/2018			25,045	25,045	
9/30/2018					162,290
2/15/2019	110,000	4.000%	25,045	135,045	
8/15/2019			22,845	22,845	
9/30/2019					157,890
2/15/2020	115,000	4.100%	22,845	137,845	
8/15/2020			20,488	20,488	
9/30/2020					158,333
2/15/2021	120,000	4.125%	20,488	140,488	
8/15/2021			18,013	18,013	
9/30/2021					158,500
2/15/2022	125,000	4.200%	18,013	143,013	
8/15/2022			15,388	15,388	
9/30/2022					158,400
2/15/2023	130,000	4.250%	15,388	145,388	
8/15/2023			12,625	12,625	
9/30/2023					158,013
2/15/2024	140,000	4.375%	12,625	152,625	
8/15/2024			9,563	9,563	
9/30/2024					162,188
2/15/2025	145,000	4.250%	9,563	154,563	
8/15/2025			6,481	6,481	
9/30/2025					161,044
2/15/2026	150,000	4.250%	6,481	156,481	
8/15/2026			3,294	3,294	
9/30/2026					159,775
2/15/2027	155,000	4.250%	3,294	158,294	
9/30/2027					158,294
	1,505,000		412,005	1,917,005	1,917,005

Proceeds from the sale of the Certificates will be used (i) to construct and improve streets within the City including related traffic signalization, signage, sidewalks, landscaping and drainage improvements, and acquisition of land and right of way therefor and (ii) to pay the costs associated with the issuance of the Certificates.

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2006
(I&S Tax Portion)**

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	25,000	4.000%	6,766	31,766	
8/15/2016			6,266	6,266	
9/30/2016					38,031
2/15/2017	30,000	4.000%	6,266	36,266	
8/15/2017			5,666	5,666	
9/30/2017					41,931
2/15/2018	30,000	4.000%	5,666	35,666	
8/15/2018			5,066	5,066	
9/30/2018					40,731
2/15/2019	30,000	4.000%	5,066	35,066	
8/15/2019			4,466	4,466	
9/30/2019					39,531
2/15/2020	30,000	4.000%	4,466	34,466	
8/15/2020			3,866	3,866	
9/30/2020					38,331
2/15/2021			3,866	3,866	
8/15/2021			3,866	3,866	
9/30/2021					7,731
2/15/2022	35,000	4.125%	3,866	38,866	
8/15/2022			3,144	3,144	
9/30/2022					42,009
2/15/2023	35,000	4.125%	3,144	38,144	
8/15/2023			2,422	2,422	
9/30/2023					40,566
2/15/2024	35,000	4.125%	2,422	37,422	
8/15/2024			1,700	1,700	
9/30/2024					39,122
2/15/2025	40,000	4.250%	1,700	41,700	
8/15/2025			850	850	
9/30/2025					42,550
2/15/2026	40,000	4.250%	850	40,850	
9/30/2026					40,850
	330,000		81,384	411,384	411,384

Proceeds from the sale of the Certificates will be used (i) to construct street improvements; (ii) to construct drainage control improvements and (iii) to pay the costs associated with the issuance of the Certificates.

BOND DEBT SERVICE
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2006 (Drainage Portion)

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	55,000	4.000%	13,525	68,525	
8/15/2016			12,425	12,425	
9/30/2016					80,950
2/15/2017	55,000	4.000%	12,425	67,425	
8/15/2017			11,325	11,325	
9/30/2017					78,750
2/15/2018	60,000	4.000%	11,325	71,325	
8/15/2018			10,125	10,125	
9/30/2018					81,450
2/15/2019	60,000	4.000%	10,125	70,125	
8/15/2019			8,925	8,925	
9/30/2019					79,050
2/15/2020	65,000	4.000%	8,925	73,925	
8/15/2020			7,625	7,625	
9/30/2020					81,550
2/15/2021	-		7,625	7,625	
8/15/2021			7,625	7,625	
9/30/2021					15,250
2/15/2022	65,000	4.125%	7,625	72,625	
8/15/2022			6,284	6,284	
9/30/2022					78,909
2/15/2023	70,000	4.125%	6,284	76,284	
8/15/2023			4,841	4,841	
9/30/2023					81,125
2/15/2024	75,000	4.125%	4,841	79,841	
8/15/2024			3,294	3,294	
9/30/2024					83,134
2/15/2025	75,000	4.250%	3,294	78,294	
8/15/2025			1,700	1,700	
9/30/2025					79,994
2/15/2026	80,000	4.250%	1,700	81,700	
9/30/2026					81,700
	660,000		161,863	821,863	821,863

Proceeds from the sale of the Certificates will be used (i) to construct street improvements; (ii) to construct drainage control improvements and (iii) to pay the costs associated with the issuance of the Certificates.

**DESOTO ECONOMIC DEVELOPMENT
CORPORATION**

SALES TAX

BONDS

BOND DEBT SERVICE
DeSoto Economic Development Corporation
Sales Tax Revenue Refunding Bonds, Series 2011

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	195,000	3.500%	38,463	233,463	
8/15/2016			35,050	35,050	
9/30/2016					268,513
2/15/2017	200,000	3.500%	35,050	235,050	
8/15/2017			31,550	31,550	
9/30/2017					266,600
2/15/2018	205,000	3.500%	31,550	236,550	
8/15/2018			27,963	27,963	
9/30/2018					264,513
2/15/2019	215,000	3.500%	27,963	242,963	
8/15/2019			24,200	24,200	
9/30/2019					267,163
2/15/2020	225,000	4.000%	24,200	249,200	
8/15/2020			19,700	19,700	
9/30/2020					268,900
2/15/2021	230,000	4.000%	19,700	249,700	
8/15/2021			15,100	15,100	
9/30/2021					264,800
2/15/2022	245,000	4.000%	15,100	260,100	
8/15/2022			10,200	10,200	
9/30/2022					270,300
2/15/2023	250,000	4.000%	10,200	260,200	
8/15/2023			5,200	5,200	
9/30/2023					265,400
2/15/2024	260,000	4.000%	5,200	265,200	
9/30/2024					265,200
	2,025,000		376,388	2,401,388	2,401,388

Proceeds from the sale of the bonds will be used to (i) refund the Corporation's outstanding debt to achieve a present value debt service savings, and (ii) pay the costs of professional services including the costs of issuance of the Bonds.

**DESOTO PARK DEVELOPMENT
CORPORATION**

SALES TAX

BONDS

Original Issue: \$1,925,000

BOND DEBT SERVICE

DeSoto Park Development Corporation

Sales Tax Revenue Refunding Bonds, Series 2011

Callable on 2/15/2019 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2016	165,000	3.000%	24,625	189,625	
8/15/2016			22,150	22,150	
9/30/2016					211,775
2/15/2017	170,000	3.000%	22,150	192,150	
8/15/2017			19,600	19,600	
9/30/2017					211,750
2/15/2018	180,000	4.000%	19,600	199,600	
8/15/2018			16,000	16,000	
9/30/2018					215,600
2/15/2019	185,000	4.000%	16,000	201,000	
8/15/2019			12,300	12,300	
9/30/2019					213,300
2/15/2020	195,000	4.000%	12,300	207,300	
8/15/2020			8,400	8,400	
9/30/2020					215,700
2/15/2021	205,000	4.000%	8,400	213,400	
8/15/2021			4,300	4,300	
9/30/2021					217,700
2/15/2022	215,000	4.000%	4,300	219,300	
9/30/2022					219,300
	1,315,000		190,125	1,505,125	1,505,125

Proceeds from the sale of the bonds will be used to (i) refund the Corporation's outstanding debt to achieve a present value debt service savings, and (ii) pay the costs of professional services including the costs of issuance of the Bonds.

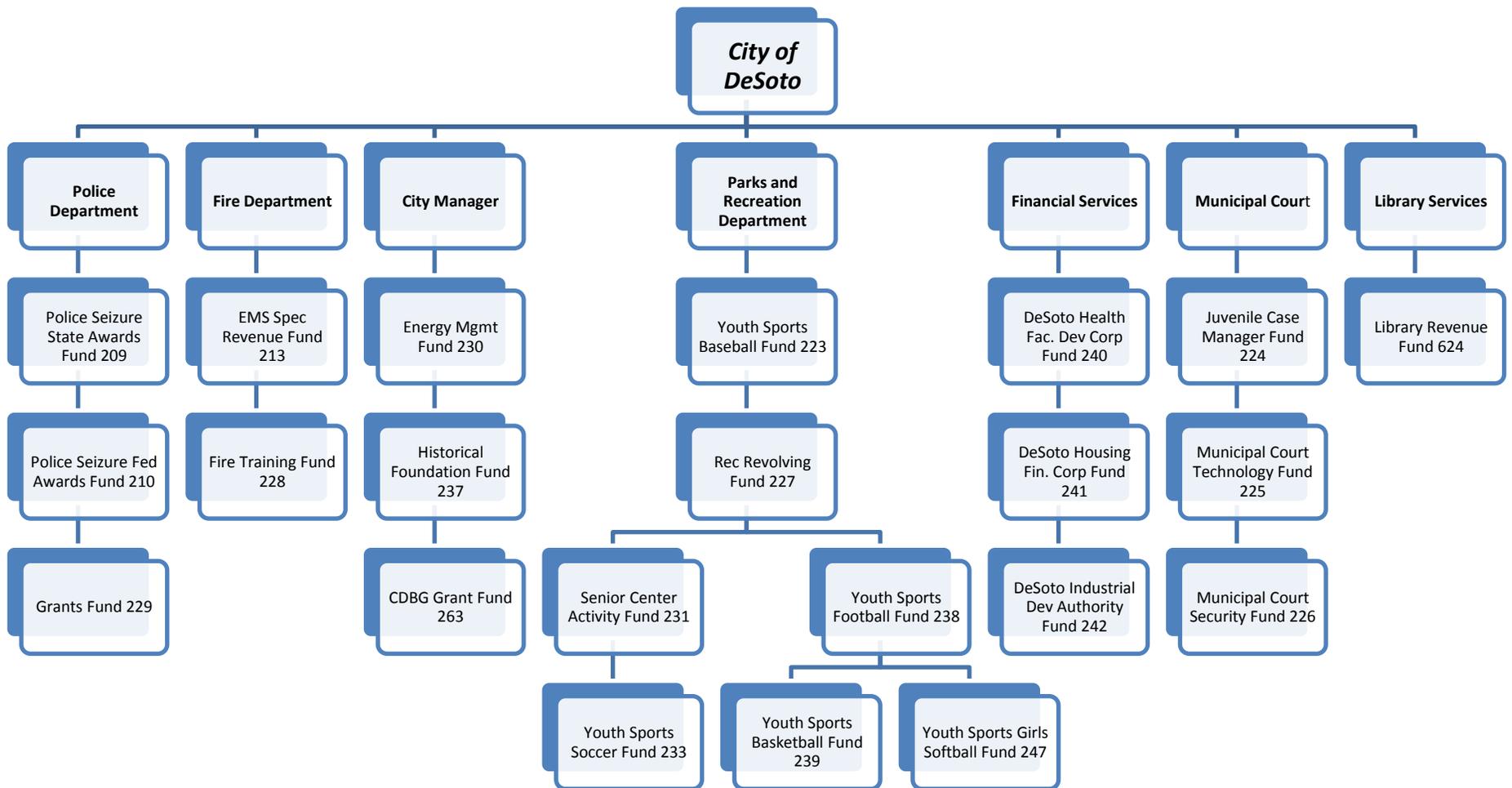
SPECIAL REVENUE



FUNDS



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CITY OF DESOTO

FUND
POLICE DEPT.-STATE SEIZED FUND
209

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$163	\$1,084	\$1,084	\$1,134	\$1,784
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$2,563	\$8,000	\$0	\$0	\$0
INTEREST	\$13	\$50	\$50	\$50	\$50
MISCELLANEOUS	\$2,686	\$2,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$5,262	\$10,050	\$1,050	\$1,050	\$1,050
TOTAL AVAILABLE RESOURCES	\$5,425	\$11,134	\$2,134	\$2,184	\$2,834
<u>EXPENDITURES</u>					
SUPPLIES	\$3,003	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$1,338	\$1,000	\$1,000	\$400	\$200
TOTAL EXPENDITURES	\$4,341	\$1,000	\$1,000	\$400	\$200
FUND BALANCE - ENDING	\$1,084	\$10,134	\$1,134	\$1,784	\$2,634

CITY OF DESOTO

FUND
POLICE DEPT.- FED SEIZED FUNDS
210

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$41,244	\$203,509	\$203,509	\$143,709	\$45,909
REVENUES					
INTERGOVERNMENTAL REVENUE	\$270,082	\$40,000	\$40,000	\$40,000	\$40,000
INTEREST	\$289	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$270,371	\$40,200	\$40,200	\$40,200	\$40,200
TOTAL AVAILABLE RESOURCES	\$311,615	\$243,709	\$243,709	\$183,909	\$86,109
EXPENDITURES					
SUPPLIES	\$39,084	\$29,495	\$85,000	\$93,000	\$10,000
SERVICES & PROFESSIONAL FEES	\$13,020	\$28,380	\$15,000	\$45,000	\$30,000
CAPITAL OUTLAY	\$55,188	\$55,505	\$0	\$0	\$0
TOTAL EXPENDITURES	\$107,291	\$113,380	\$100,000	\$138,000	\$40,000
FUND BALANCE - ENDING	\$204,324	\$130,329	\$143,709	\$45,909	\$46,109

CITY OF DESOTO

FUND

EMS/FIRE SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$35,344	\$35,411	\$35,411	\$35,461	\$5,511
REVENUES					
INTEREST	\$67	\$50	\$50	\$50	\$50
INTERGOVERNMENTAL REVENUE	\$0	\$10,000	\$10,000	\$5,000	\$5,000
TOTAL REVENUES	\$67	\$10,050	\$10,050	\$5,050	\$5,050
TOTAL AVAILABLE RESOURCES	\$35,411	\$45,461	\$45,461	\$40,511	\$10,561
EXPENDITURES					
SUPPLIES	\$0	\$9,000	\$9,000	\$0	\$1,500
CAPITAL OUTLAY	\$0	\$1,000	\$1,000	\$35,000	\$0
TOTAL EXPENDITURES	\$0	\$10,000	\$10,000	\$35,000	\$1,500
FUND BALANCE - ENDING	\$35,411	\$35,461	\$35,461	\$5,511	\$9,061

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$6,860	\$8,205	\$8,205	\$8,303	\$2,000
REVENUES					
CHARGES FOR SERVICES	\$33,248	\$32,000	\$32,000	\$33,248	\$33,248
TOTAL REVENUES	\$33,248	\$32,000	\$32,000	\$33,248	\$33,248
TOTAL AVAILABLE RESOURCES	\$40,107	\$40,205	\$40,205	\$41,551	\$35,248
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$31,902	\$31,902	\$31,902	\$39,551	\$33,248
TOTAL EXPENDITURES	\$31,902	\$31,902	\$31,902	\$39,551	\$33,248
FUND BALANCE-ENDING	\$8,205	\$8,303	\$8,303	\$2,000	\$2,000

CITY OF DESOTO

FUND
JUVENILE CASE MANAGER FUND
224

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$60,773	\$69,005	\$69,005	\$72,678	\$41,334
REVENUES					
FINES & FORFEITURE FEES	\$31,748	\$30,000	\$30,000	\$30,000	\$30,000
INTEREST	\$121	\$150	\$150	\$150	\$150
TOTAL REVENUES	\$31,869	\$30,150	\$30,150	\$30,150	\$30,150
TOTAL AVAILABLE RESOURCES	\$92,641	\$99,155	\$99,155	\$102,828	\$71,484
EXPENDITURES					
PERSONNEL	\$22,741	\$18,514	\$18,514	\$53,700	\$54,460
SUPPLIES	\$895	\$2,571	\$2,571	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$0	\$5,392	\$5,392	\$6,794	\$6,794
TOTAL EXPENDITURES	\$23,636	\$26,477	\$26,477	\$61,494	\$62,254
FUND BALANCE - ENDING	\$69,005	\$72,678	\$72,678	\$41,334	\$9,230

CITY OF DESOTO

FUND
MUNICIPAL COURT TECHNOLOGY
225

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$32,691	\$45,923	\$45,923	\$55,912	\$65,282
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$25,594	\$25,000	\$25,000	\$25,000	\$25,000
INTEREST	\$66	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$25,660	\$25,100	\$25,100	\$25,100	\$25,100
TOTAL AVAILABLE RESOURCES	\$58,352	\$71,023	\$71,023	\$81,012	\$90,382
<u>EXPENDITURES</u>					
SUPPLIES	\$6,036	\$8,611	\$8,611	\$4,500	\$4,500
SERVICES & PROFESSIONAL FEES	\$4,774	\$6,500	\$6,500	\$11,230	\$6,500
TRANSFERS TO OTHER FUNDS	\$1,619	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$12,429	\$15,111	\$15,111	\$15,730	\$11,000
FUND BALANCE - ENDING	\$45,923	\$55,912	\$55,912	\$65,282	\$79,382

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$209,752	\$189,034	\$189,034	\$178,664	\$118,467
REVENUES					
FINES & FORFEITURE FEES	\$19,190	\$20,000	\$20,000	\$20,000	\$20,000
INTEREST	\$395	\$250	\$250	\$250	\$250
TOTAL REVENUES	\$19,584	\$20,250	\$20,250	\$20,250	\$20,250
TOTAL AVAILABLE RESOURCES	\$229,337	\$209,284	\$209,284	\$198,914	\$138,717
EXPENDITURES					
PERSONNEL	\$0	\$3,316	\$3,316	\$4,076	\$4,076
SUPPLIES	\$11,606	\$12,050	\$12,050	\$19,600	\$13,940
SERVICES & PROFESSIONAL FEES	\$2,041	\$5,254	\$5,254	\$6,571	\$5,526
CAPITAL OUTLAY	\$16,656	\$0	\$0	\$0	\$0
TRANSFER TO OTHER FUNDS	\$10,000	\$10,000	\$10,000	\$50,200	\$10,000
TOTAL EXPENDITURES	\$40,303	\$30,620	\$30,620	\$80,447	\$33,542
FUND BALANCE - ENDING	\$189,034	\$178,664	\$178,664	\$118,467	\$105,175

CITY OF DESOTO

FUND
RECREATION REVOLVING FUND
227

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$236,678	\$280,123	\$280,123	\$237,559	\$178,810
REVENUES					
RECREATION FEES	\$348,980	\$302,800	\$296,348	\$293,300	\$293,300
INTEREST	\$500	\$600	\$600	\$600	\$600
MISCELLANEOUS	\$42,165	\$43,000	\$43,000	\$49,000	\$49,000
TRANSFERS FROM OTHER FUNDS	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000
TOTAL REVENUES	\$434,644	\$389,400	\$382,948	\$385,900	\$385,900
TOTAL AVAILABLE RESOURCES	\$671,323	\$669,523	\$663,071	\$623,459	\$564,710
EXPENDITURES					
PERSONNEL	\$66,425	\$72,037	\$72,037	\$96,974	\$98,176
SUPPLIES	\$24,111	\$38,163	\$27,900	\$24,900	\$22,200
SERVICES & PROFESSIONAL FEES	\$217,563	\$278,650	\$239,575	\$231,775	\$231,775
CAPITAL OUTLAY	\$13,101	\$13,000	\$16,000	\$21,000	\$34,000
TRANSFERS TO OTHER FUNDS	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
TOTAL EXPENDITURES	\$391,199	\$471,850	\$425,512	\$444,649	\$456,151
FUND BALANCE - ENDING	\$280,123	\$197,673	\$237,559	\$178,810	\$108,559

CITY OF DESOTO

FUND
FIRE TRAINING FUND
228

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$119,213	\$176,994	\$176,994	\$202,746	\$222,005
REVENUES					
CHARGES FOR SERVICES	\$288,254	\$304,000	\$304,000	\$304,000	\$304,000
INTEREST	\$366	\$600	\$600	\$600	\$600
TRANSFERS FROM OTHER FUNDS	\$22,074	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$26,200	\$35,500	\$35,500	\$35,500	\$35,500
TOTAL REVENUES	\$336,894	\$340,100	\$340,100	\$340,100	\$340,100
TOTAL AVAILABLE RESOURCES	\$456,107	\$517,094	\$517,094	\$542,846	\$562,105
EXPENDITURES					
PERSONNEL	\$137,032	\$155,373	\$155,373	\$157,915	\$158,542
SUPPLIES	\$37,632	\$45,575	\$43,500	\$45,000	\$45,000
SERVICES & PROFESSIONAL FEES	\$66,110	\$79,225	\$81,300	\$84,626	\$84,626
TRANSFERS TO OTHER FUNDS	\$36,715	\$45,212	\$34,175	\$33,300	\$33,300
DEBT SERVICE	\$1,623	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$279,114	\$325,385	\$314,348	\$320,841	\$321,468
FUND BALANCE - ENDING	\$176,994	\$191,709	\$202,746	\$222,005	\$240,637

CITY OF DESOTO

FUND
POLICE GRANT FUND
229

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$46,318	\$38,138	\$38,138	\$36,507	\$50,202
REVENUES					
INTERGOVERNMENTAL REVENUE	\$7,633	\$7,489	\$7,489	\$70,479	\$70,000
TOTAL REVENUES	\$7,633	\$7,489	\$7,489	\$70,479	\$70,000
TOTAL AVAILABLE RESOURCES	\$53,951	\$45,627	\$45,627	\$106,986	\$120,202
EXPENDITURES					
PERSONNEL	\$0	\$0	\$0	\$49,784	\$63,507
SUPPLIES	\$13,488	\$5,989	\$7,620	\$5,500	\$5,500
SERVICES & PROFESSIONAL FEES	\$2,325	\$1,500	\$1,500	\$1,500	\$1,500
TOTAL EXPENDITURES	\$15,813	\$7,489	\$9,120	\$56,784	\$70,507
FUND BALANCE - ENDING	\$38,138	\$38,138	\$36,507	\$50,202	\$49,695

CITY OF DESOTO

FUND
ENERGY MANAGEMENT FUND
230

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	(\$54,938)	\$218,910	\$218,910	\$420,648	\$586,406
REVENUES					
INTEREST	\$610	\$0	\$0	\$0	\$0
TRANSFER FROM OTHER FUNDS	\$2,379,758	\$2,379,758	\$2,379,758	\$2,103,758	\$2,103,758
TOTAL REVENUES	\$2,396,101	\$2,379,758	\$2,379,758	\$2,103,758	\$2,103,758
TOTAL AVAILABLE RESOURCES	\$2,341,163	\$2,598,668	\$2,598,668	\$2,524,406	\$2,690,164
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,884,761	\$1,928,020	\$1,938,020	\$1,938,000	\$1,938,000
DEBT SERVICE	\$237,492	\$240,000	\$240,000	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,122,254	\$2,168,020	\$2,178,020	\$1,938,000	\$1,938,000
FUND BALANCE - ENDING	\$218,910	\$430,648	\$420,648	\$586,406	\$752,164

CITY OF DESOTO

FUND
SENIOR CENTER
231

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$38,910	\$37,338	\$37,338	\$38,596	\$38,684
REVENUES					
CHARGES FOR SERVICES	\$5,753	\$7,100	\$7,100	\$7,200	\$7,200
INTEREST	\$78	\$78	\$78	\$78	\$78
MISCELLANEOUS	\$4,908	\$3,330	\$3,330	\$3,330	\$3,330
TOTAL REVENUES	\$10,743	\$10,508	\$10,508	\$10,608	\$10,608
TOTAL AVAILABLE RESOURCES	\$49,653	\$47,846	\$47,846	\$49,204	\$49,292
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$12,315	\$9,475	\$9,250	\$10,520	\$10,915
TOTAL EXPENDITURES	\$12,315	\$9,475	\$9,250	\$10,520	\$10,915
FUND BALANCE - ENDING	\$37,338	\$38,371	\$38,596	\$38,684	\$38,377

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$19,417	\$9,916	\$9,916	\$2,000	\$2,000
REVENUES					
CHARGES FOR SERVICES	\$26,967	\$30,000	\$0	\$0	\$0
TOTAL REVENUES	\$26,967	\$30,000	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$46,385	\$39,916	\$9,916	\$2,000	\$2,000
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$36,469	\$41,000	\$7,916	\$0	\$0
TOTAL EXPENDITURES	\$36,469	\$41,000	\$7,916	\$0	\$0
FUND BALANCE-ENDING	\$9,916	-\$1,084	\$2,000	\$2,000	\$2,000

CITY OF DESOTO

FUND
HISTORICAL FOUNDATION
237

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$4,384	\$4,384	\$4,384	\$4,384	\$4,384
REVENUES					
CONTRIBUTION/DONATIONS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,384	\$4,384	\$4,384	\$4,384	\$4,384
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
FUND BALANCE - ENDING	\$4,384	\$4,384	\$4,384	\$4,384	\$4,384

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$18,170	\$17,244	\$17,244	\$1,915	\$3,445
REVENUES					
CHARGES FOR SERVICES	\$20,333	\$38,600	\$22,200	\$35,200	\$35,200
INTEREST	\$8	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$20,341	\$38,600	\$22,200	\$35,200	\$35,200
TOTAL AVAILABLE RESOURCES	\$38,511	\$55,844	\$39,444	\$37,115	\$38,645
EXPENDITURES					
PERSONNEL	\$0	\$10,884	\$10,884	\$5,470	\$5,524
SERVICES & PROFESSIONAL FEES	\$21,267	\$26,645	\$26,645	\$28,200	\$28,200
TOTAL EXPENDITURES	\$21,267	\$37,529	\$37,529	\$33,670	\$33,724
FUND BALANCE-ENDING	\$17,244	\$18,315	\$1,915	\$3,445	\$4,921

PERSONNEL:

Seasonal	1	1	1	1	1
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CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	(\$695)	\$95	\$95	\$1,190	\$1,290
REVENUES					
CHARGES FOR SERVICES	\$23,255	\$23,300	\$36,095	\$36,100	\$36,100
TOTAL REVENUES	\$23,255	\$23,300	\$36,095	\$36,100	\$36,100
TOTAL AVAILABLE RESOURCES	\$22,560	\$23,395	\$36,190	\$37,290	\$37,390
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$22,465	\$22,600	\$35,000	\$36,000	\$36,000
TOTAL EXPENDITURES	\$22,465	\$22,600	\$35,000	\$36,000	\$36,000
FUND BALANCE-ENDING	\$95	\$795	\$1,190	\$1,290	\$1,390

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$18,355	\$18,370	\$18,370	\$18,315	\$18,260
REVENUES					
INTEREST	\$15	\$45	\$45	\$45	\$45
TOTAL REVENUES	\$15	\$45	\$45	\$45	\$45
TOTAL AVAILABLE RESOURCES	\$18,370	\$18,415	\$18,415	\$18,360	\$18,305
EXPENDITURES					
SUPPLIES	\$0	\$100	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100	\$100
FUND BALANCE - ENDING	\$18,370	\$18,315	\$18,315	\$18,260	\$18,205

CITY OF DESOTO

FUND
HOUSING FINANCE CORP
241

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$248,915	\$229,926	\$229,926	\$209,956	\$189,986
REVENUES					
INTEREST	\$476	\$30	\$30	\$30	\$30
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$476	\$30	\$30	\$30	\$30
TOTAL AVAILABLE RESOURCES	\$249,392	\$229,956	\$229,956	\$209,986	\$190,016
EXPENDITURES					
SUPPLIES	\$170	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$19,296	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL EXPENDITURES	\$19,466	\$20,000	\$20,000	\$20,000	\$20,000
FUND BALANCE - ENDING	\$229,926	\$209,956	\$209,956	\$189,986	\$170,016

CITY OF DESOTO

FUND
INDUSTRIAL DEVEL. AUTHORITY
242

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$29,031	\$29,054	\$29,054	\$28,854	\$28,654
<u>REVENUES</u>					
INTEREST	\$23	\$50	\$50	\$50	\$50
TOTAL REVENUES	\$23	\$50	\$50	\$50	\$50
TOTAL AVAILABLE RESOURCES	\$29,054	\$29,104	\$29,104	\$28,904	\$28,704
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$250	\$250	\$250	\$250
TOTAL EXPENDITURES	\$0	\$250	\$250	\$250	\$250
FUND BALANCE - ENDING	\$29,054	\$28,854	\$28,854	\$28,654	\$28,454

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$3,214	\$3,710	\$3,710	\$3,745	\$3,585
REVENUES					
CHARGES FOR SERVICES	\$2,710	\$2,250	\$2,250	\$2,570	\$2,570
TOTAL REVENUES	\$2,710	\$2,250	\$2,250	\$2,570	\$2,570
TOTAL AVAILABLE RESOURCES	\$5,924	\$5,960	\$5,960	\$6,315	\$6,155
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$2,214	\$2,215	\$2,215	\$2,730	\$2,570
TOTAL EXPENDITURES	\$2,214	\$2,215	\$2,215	\$2,730	\$2,570
FUND BALANCE-ENDING	\$3,710	\$3,745	\$3,745	\$3,585	\$3,585

CITY OF DESOTO

FUND
CDBG GRANT FUND
263

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$100
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$229,684	\$230,000
INTEREST	\$0	\$0	\$0	\$100	\$100
TOTAL REVENUES	\$0	\$0	\$0	\$229,784	\$230,100
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$229,784	\$230,200
EXPENDITURES					
PERSONNEL	\$0	\$0	\$0	\$91,402	\$92,533
SUPPLIES	\$0	\$0	\$0	\$8,415	\$4,240
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$7,050	\$6,800
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$122,817	\$126,427
TOTAL EXPENDITURES	\$0	\$0	\$0	\$229,684	\$230,000
FUND BALANCE - ENDING	\$0	\$0	\$0	\$100	\$200

PERSONNEL:

Full Time	0	0	0	1	1
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CITY OF DESOTO

FUND
FIRE GRANT FUND
264

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$1,541	\$1,541	\$1,541	\$1,541
REVENUES					
INTERGOVERNMENTAL REVENUE	\$9,665	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$9,665	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$9,665	\$1,541	\$1,541	\$1,541	\$1,541
EXPENDITURES					
SUPPLIES	\$8,124	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$8,124	\$0	\$0	\$0	\$0
FUND BALANCE - ENDING	\$1,541	\$1,541	\$1,541	\$1,541	\$1,541

CITY OF DESOTO

FUND
LIBRARY REVENUE FUND
624

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$9,415	\$15,094	\$15,094	\$16,184	\$18,374
<u>REVENUES</u>					
CHARGES FOR SERVICES	\$9,716	\$7,500	\$7,500	\$8,000	\$8,000
INTEREST	\$21	\$10	\$10	\$10	\$10
CONTRIBUTIONS/DONATIONS	\$2,198	\$1,900	\$1,900	\$1,900	\$1,900
MISCELLANEOUS	\$2,838	\$3,200	\$3,200	\$3,200	\$3,200
TOTAL REVENUES	\$14,774	\$12,610	\$12,610	\$13,110	\$13,110
TOTAL AVAILABLE RESOURCES	\$24,189	\$27,704	\$27,704	\$29,294	\$31,484
<u>EXPENDITURES</u>					
SUPPLIES	\$3,006	\$5,110	\$5,110	\$4,500	\$4,500
SERVICES & PROFESSIONAL FEES	\$5,784	\$5,800	\$5,800	\$5,810	\$5,810
TRANSFERS TO OTHER FUNDS	\$305	\$610	\$610	\$610	\$610
TOTAL EXPENDITURES	\$9,095	\$11,520	\$11,520	\$10,920	\$10,920
FUND BALANCE - ENDING	\$15,094	\$16,184	\$16,184	\$18,374	\$20,564



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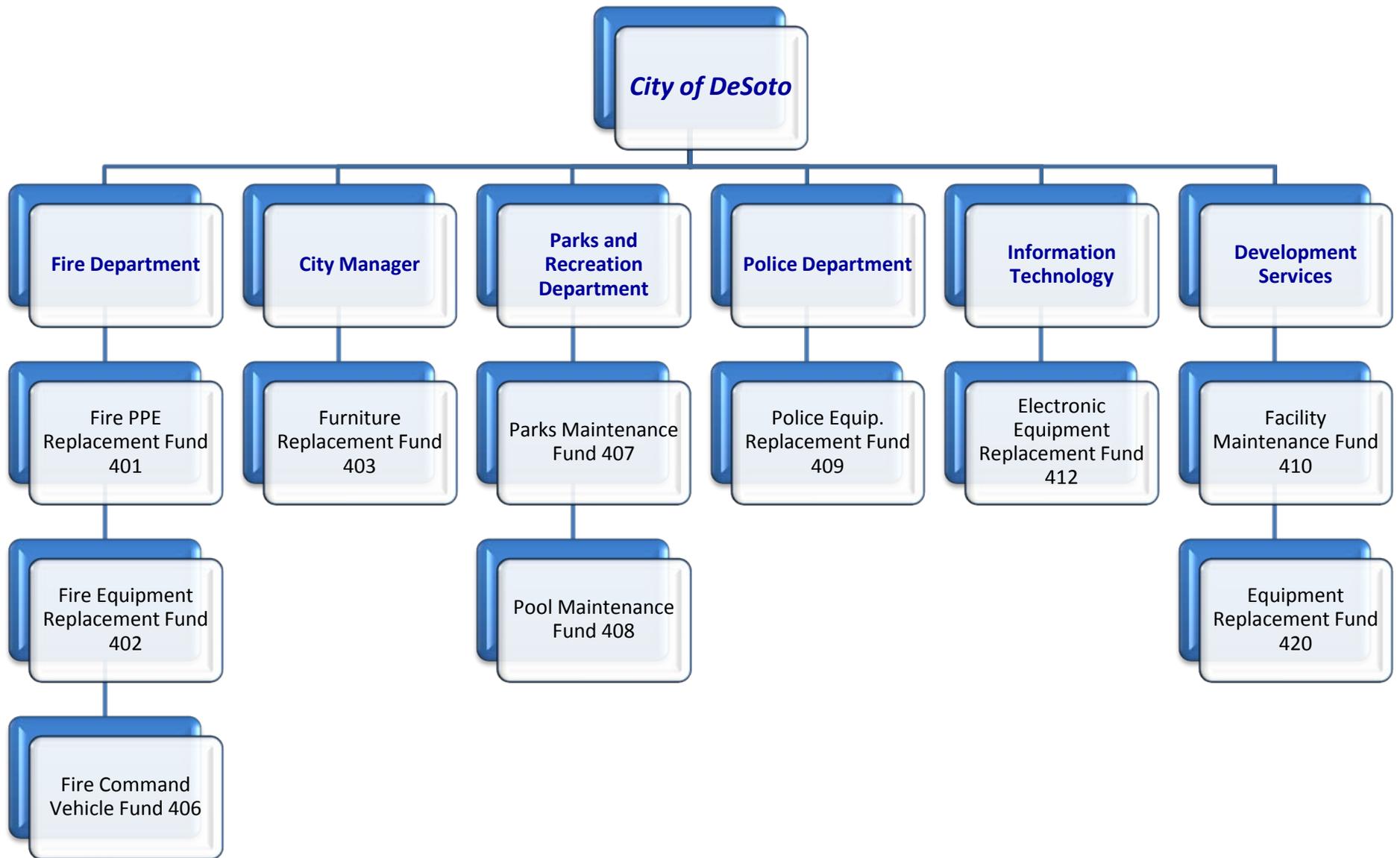
ALL OTHER



FUNDS



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CITY OF DESOTO

FUND
FIRE PPE REPLACEMENT
401

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$50,066	\$33,655	\$33,655	\$85,038	\$136,053
<u>REVENUES</u>					
INTEREST	\$107	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
TOTAL REVENUES	\$63,107	\$63,250	\$63,250	\$63,250	\$63,250
TOTAL AVAILABLE RESOURCES	\$113,173	\$96,905	\$96,905	\$148,288	\$199,303
<u>EXPENDITURES</u>					
SUPPLIES	\$79,518	\$11,867	\$11,867	\$12,235	\$12,000
TOTAL EXPENDITURES	\$79,518	\$11,867	\$11,867	\$12,235	\$12,000
FUND BALANCE - ENDING	\$33,655	\$85,038	\$85,038	\$136,053	\$187,303

CITY OF DESOTO

FUND
FIRE EQUIP. REPLACEMENT FUND
402

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$165,134	\$142,188	\$142,188	\$130,792	\$67,891
REVENUES					
INTEREST	\$280	\$1,500	\$1,500	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$0	\$55,104	\$55,104	\$0	\$55,104
MISCELLANEOUS	\$41	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$321	\$56,604	\$56,604	\$1,500	\$56,604
TOTAL AVAILABLE RESOURCES	\$165,455	\$198,792	\$198,792	\$132,292	\$124,495
EXPENDITURES					
SUPPLIES	\$19,632	\$83,000	\$68,000	\$64,401	\$64,401
TRANSFERS	\$3,635	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$23,267	\$83,000	\$68,000	\$64,401	\$64,401
FUND BALANCE - ENDING	\$142,188	\$115,792	\$130,792	\$67,891	\$60,094

CITY OF DESOTO

FUND
FURNITURE REPLACEMENT FUND
403

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	(\$4,788)	\$3,253	\$3,253	\$3,253	\$3,253
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL REVENUES	\$30,010	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL AVAILABLE RESOURCES	\$25,222	\$33,253	\$33,253	\$33,253	\$33,253
EXPENDITURES					
SUPPLIES	\$21,969	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL EXPENDITURES	\$21,969	\$30,000	\$30,000	\$30,000	\$30,000
FUND BALANCE - ENDING	\$3,253	\$3,253	\$3,253	\$3,253	\$3,253

CITY OF DESOTO

FUND
COMMAND VEHICLE FIRE
406

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$61,638	\$61,508	\$61,508	\$47,908	\$30,808
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$1,000	\$1,000	\$1,000	\$1,000
INTEREST	\$115	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$115	\$1,100	\$1,100	\$1,100	\$1,100
TOTAL AVAILABLE RESOURCES	\$61,753	\$62,608	\$62,608	\$49,008	\$31,908
EXPENDITURES					
SUPPLIES	\$0	\$10,027	\$3,200	\$3,200	\$3,200
SERVICES & PROFESSIONAL FEES	\$245	\$4,673	\$11,500	\$15,000	\$11,500
TOTAL EXPENDITURES	\$245	\$14,700	\$14,700	\$18,200	\$14,700
FUND BALANCE - ENDING	\$61,508	\$47,908	\$47,908	\$30,808	\$17,208

CITY OF DESOTO

FUND
PARK MAINTENANCE
407

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$152,442	\$125,982	\$125,982	\$142,182	\$138,882
<u>REVENUES</u>					
INTEREST	\$309	\$200	\$200	\$200	\$200
TRANSFERS FROM OTHER FUNDS	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
TOTAL REVENUES	\$26,309	\$26,200	\$26,200	\$26,200	\$26,200
TOTAL AVAILABLE RESOURCES	\$178,751	\$152,182	\$152,182	\$168,382	\$165,082
<u>EXPENDITURES</u>					
SUPPLIES	\$20,989	\$10,000	\$10,000	\$24,500	\$24,500
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$5,000	\$5,000
CAPITAL OUTLAY	\$31,779	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$52,768	\$10,000	\$10,000	\$29,500	\$29,500
FUND BALANCE - ENDING	\$125,982	\$142,182	\$142,182	\$138,882	\$135,582

CITY OF DESOTO

FUND
POOL MAINTENANCE FUND
408

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$88,908	\$102,427	\$102,427	\$37,052	\$41,777
REVENUES					
INTEREST	\$183	\$125	\$125	\$125	\$125
TRANSFERS FROM OTHER FUNDS	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL REVENUES	\$21,183	\$21,125	\$21,125	\$21,125	\$21,125
TOTAL AVAILABLE RESOURCES	\$110,091	\$123,552	\$123,552	\$58,177	\$62,902
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$7,664	\$86,500	\$86,500	\$16,400	\$16,400
TOTAL EXPENDITURES	\$7,664	\$86,500	\$86,500	\$16,400	\$16,400
FUND BALANCE - ENDING	\$102,427	\$37,052	\$37,052	\$41,777	\$46,502

CITY OF DESOTO

FUND
POLICE EQUIPMENT REPLACE FUND
409

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$14,210	\$16,386	\$16,386	\$16,636	\$16,886
REVENUES					
INTEREST	\$48	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$95,152	\$115,652	\$115,652	\$115,652	\$115,652
TOTAL REVENUES	\$95,200	\$115,902	\$115,902	\$115,902	\$115,902
TOTAL AVAILABLE RESOURCES	\$109,410	\$132,288	\$132,288	\$132,538	\$132,788
EXPENDITURES					
SUPPLIES	\$78,992	\$106,797	\$109,449	\$108,545	\$113,282
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$5,190	\$0	\$0	\$0	\$0
TRANSFERS OUT	\$8,842	\$8,855	\$6,203	\$7,107	\$2,370
TOTAL EXPENDITURES	\$93,024	\$115,652	\$115,652	\$115,652	\$115,652
FUND BALANCE - ENDING	\$16,386	\$16,636	\$16,636	\$16,886	\$17,136

CITY OF DESOTO

FUND
FACILITY MAINTENANCE
410

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$30,008	\$36,182	\$36,182	\$75,383	\$182,916
<u>REVENUES</u>					
INTEREST	\$128	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$327,651	\$483,994	\$469,151	\$595,076	\$571,876
TOTAL REVENUES	\$327,779	\$484,244	\$469,401	\$595,326	\$572,126
TOTAL AVAILABLE RESOURCES	\$357,787	\$520,426	\$505,583	\$670,709	\$755,042
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$191,367	\$314,455	\$430,200	\$441,793	\$441,793
CAPITAL OUTLAY	\$120,239	\$80,188	\$0	\$46,000	\$0
TRANSFERS TO OTHER FUNDS	\$10,000	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$321,606	\$394,643	\$430,200	\$487,793	\$441,793
FUND BALANCE - ENDING	\$36,182	\$125,783	\$75,383	\$182,916	\$313,249

CITY OF DESOTO

FUND
ELECTRON.EQUIP.REPLACE.FUND
412

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$476,724	\$301,112	\$301,112	\$867,222	\$1,444,355
<u>REVENUES</u>					
INTEREST	\$820	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$213,542	\$724,762	\$722,110	\$734,933	\$741,196
TOTAL REVENUES	\$214,362	\$725,762	\$723,110	\$735,933	\$742,196
TOTAL AVAILABLE RESOURCES	\$691,086	\$1,026,874	\$1,024,222	\$1,603,155	\$2,186,551
<u>EXPENDITURES</u>					
SUPPLIES	\$67,399	\$92,380	\$62,000	\$109,800	\$224,400
SERVICES & PROFESSIONAL FEES	\$0	\$10,626	\$0	\$0	\$0
CAPITAL OUTLAY	\$322,575	\$69,046	\$95,000	\$49,000	\$39,000
TOTAL EXPENDITURES	\$389,974	\$172,052	\$157,000	\$158,800	\$263,400
FUND BALANCE - ENDING	\$301,112	\$854,822	\$867,222	\$1,444,355	\$1,923,151

CITY OF DESOTO

FUND
EQUIPMENT REPLACEMENT FUND
420

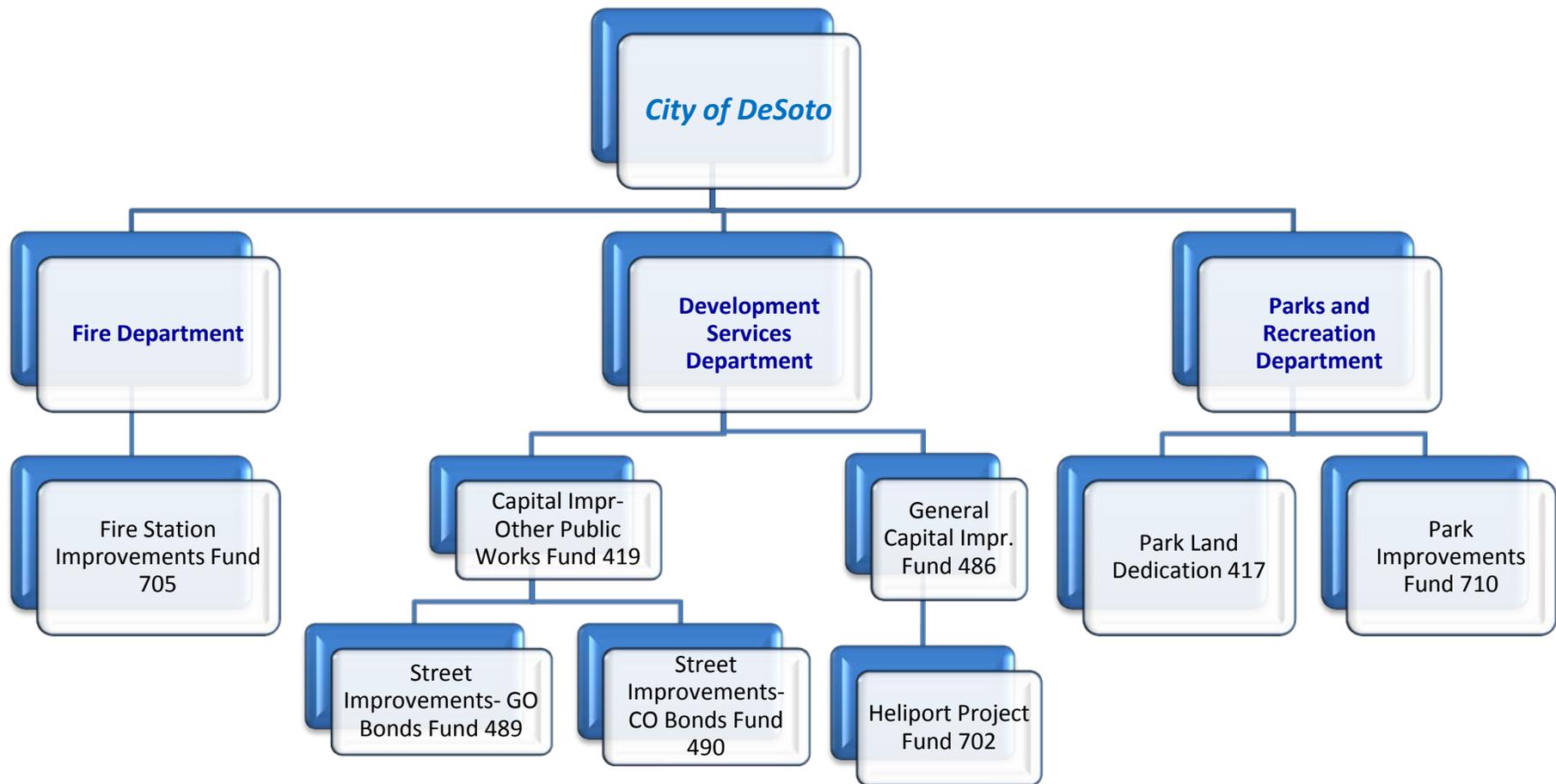
SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$671,194	\$600,693	\$600,693	\$507,493	\$790,891
REVENUES					
INTEREST	\$1,725	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$496,200	\$625,000	\$625,000	\$1,089,172	\$1,665,962
TOTAL REVENUES	\$572,925	\$1,179,543	\$626,000	\$1,090,172	\$1,666,962
TOTAL AVAILABLE RESOURCES	\$1,244,120	\$1,780,236	\$1,226,693	\$1,597,665	\$2,457,853
EXPENDITURES					
SUPPLIES	\$4,180	\$215,110	\$211,100	\$0	\$0
CAPITAL OUTLAY	\$477,708	\$945,937	\$295,800	\$648,400	\$976,900
TRANSFERS TO OTHER FUNDS	\$100,000	\$0	\$0	\$0	\$0
DEBT SERVICE	\$61,539	\$152,300	\$212,300	\$158,374	\$281,863
TOTAL EXPENDITURES	\$643,427	\$1,313,347	\$719,200	\$806,774	\$1,258,763
FUND BALANCE - ENDING	\$600,693	\$466,889	\$507,493	\$790,891	\$1,199,090

PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

DETAILED SCHEDULE FOR THE NEXT 5 YEARS IS LISTED IN THE BACK OF THE BUDGET BOOK.





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CITY OF DESOTO

FUND
PARK LAND DEDICATION
417

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$83,640	\$120,341	\$120,341	\$130,641	\$90,941
REVENUES					
INTEREST	\$201	\$300	\$300	\$300	\$300
TRANSFERS IN	\$0	\$37,849	\$37,849	\$0	\$0
CONTRIBUTIONS/DONATIONS	\$45,500	\$10,000	\$35,000	\$10,000	\$10,000
TOTAL REVENUES	\$45,701	\$48,149	\$73,149	\$10,300	\$10,300
TOTAL AVAILABLE RESOURCES	\$129,341	\$168,490	\$193,490	\$140,941	\$101,241
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$17,650	\$17,150	\$0	\$0
CAPITAL OUTLAY	\$9,000	\$45,199	\$45,699	\$50,000	\$25,000
TOTAL EXPENDITURES	\$9,000	\$62,849	\$62,849	\$50,000	\$25,000
FUND BALANCE - ENDING	\$120,341	\$105,641	\$130,641	\$90,941	\$76,241

CITY OF DESOTO

FUND
CAPITAL IMPR.-OTHER PUBL WKS
419

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$341,038	\$232,030	\$232,030	\$425,651	\$426,651
REVENUES					
INTERGOVERNMENTAL	\$74,597	\$4,000	\$0	\$0	\$0
INTEREST	\$2,161	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$534,689	\$534,689	\$534,689	\$634,689	\$704,689
TOTAL REVENUES	\$611,948	\$539,689	\$535,689	\$635,689	\$705,689
TOTAL AVAILABLE RESOURCES	\$952,985	\$771,719	\$767,719	\$1,061,340	\$1,132,340
EXPENDITURES					
CAPITAL OUTLAY	\$720,955	\$711,044	\$342,068	\$634,689	\$704,689
TOTAL EXPENDITURES	\$720,955	\$711,044	\$342,068	\$634,689	\$704,689
FUND BALANCE - ENDING	\$232,030	\$60,675	\$425,651	\$426,651	\$427,651

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM

Transfers from General Fund equal to \$250,000 plus 1.3 cents on the tax rate

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$321,742	\$239,739	\$239,739	\$2,005,887	\$2,246,017
<u>REVENUES</u>					
INTEREST	\$181	\$0	\$225	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$47,120	\$35,000	\$35,000	\$285,000	\$35,000
MISCELLANEOUS/BOND PROCEEDS	\$0	\$0	\$2,032,719	\$0	\$0
TOTAL REVENUES	\$47,301	\$35,000	\$2,067,944	\$285,000	\$35,000
TOTAL AVAILABLE RESOURCES	\$369,042	\$274,739	\$2,307,683	\$2,290,887	\$2,281,017
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$129,303	\$76,574	\$269,077	\$44,870	\$35,000
DEBT SERVICE	\$0	\$0	\$32,719	\$0	\$0
TOTAL EXPENDITURES	\$129,303	\$76,574	\$301,796	\$44,870	\$35,000
FUND BALANCE - ENDING	\$239,739	\$198,165	\$2,005,887	\$2,246,017	\$2,246,017

CITY OF DESOTO

FUND
STREET IMPROVEMENTS-GO BONDS
489

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$2,274,095	\$650,498	\$650,498	\$122,998	\$30,498
<u>REVENUES</u>					
INTEREST	\$2,259	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL REVENUES	\$2,259	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL AVAILABLE RESOURCES	\$2,276,354	\$652,998	\$652,998	\$125,498	\$32,998
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$1,625,855	\$623,100	\$530,000	\$95,000	\$0
TOTAL EXPENDITURES	\$1,625,855	\$623,100	\$530,000	\$95,000	\$0
FUND BALANCE - ENDING	\$650,498	\$29,899	\$122,998	\$30,498	\$32,998

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-CO BONDS

490

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$3,686,333	\$3,125,463	\$3,125,463	\$5,295,463	\$5,368,780
REVENUES					
INTEREST	\$3,947	\$1,000	\$1,000	\$500	\$500
TRANSFERS FROM OTHER FUNDS	\$116,000	\$0	\$0	\$122,817	\$126,427
MISCELLANEOUS/BOND PROCEEDS	\$0	\$3,000,000	\$3,000,000	\$4,500,000	\$5,000,000
TOTAL REVENUES	\$119,947	\$3,001,000	\$3,001,000	\$4,623,317	\$5,126,927
TOTAL AVAILABLE RESOURCES	\$3,806,281	\$6,126,463	\$6,126,463	\$9,918,780	\$10,495,707
EXPENDITURES					
CAPITAL OUTLAY	\$680,818	\$4,020,217	\$781,000	\$4,500,000	\$5,000,000
DEBT SERVICE	\$0	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL EXPENDITURES	\$680,818	\$4,070,217	\$831,000	\$4,550,000	\$5,050,000
FUND BALANCE - ENDING	\$3,125,463	\$2,056,245	\$5,295,463	\$5,368,780	\$5,445,707

Cockrell Hill (For Beltline to Parkerville Rd)
 Drainage improvements to south city limits

CITY OF DESOTO

FUND

HELIPORT PROJECT-2011A BONDS

702

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$272,561	\$1,203	\$1,203	\$3	\$3
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,787	\$0	\$0	\$0	\$0
INTEREST	\$171	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,958	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$274,519	\$1,203	\$1,203	\$3	\$3
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$1,200	\$1,200	\$0	\$0
CAPITAL OUTLAY	\$273,316	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$273,316	\$1,200	\$1,200	\$0	\$0
FUND BALANCE - ENDING	\$1,203	\$3	\$3	\$3	\$3

Land Cost for Heliport is \$512,500

Remaining funds spent on facilities for Heliport

CITY OF DESOTO

FUND
FIRE STATION IMPROVEMENTS
705

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$20	\$20
REVENUES					
MISCELLANEOUS/BOND PROCEEDS	\$0	\$1,016,359	\$1,016,359	\$3,150,000	\$1,050,000
TOTAL REVENUES	\$0	\$1,016,359	\$1,016,379	\$3,150,000	\$1,050,000
TOTAL AVAILABLE RESOURCES	\$0	\$1,016,359	\$1,016,379	\$3,150,020	\$1,050,020
EXPENDITURES					
CAPITAL OUTLAY	\$0	\$1,000,000	\$1,000,000	\$3,000,000	\$1,000,000
TOTAL EXPENDITURES	\$0	\$1,016,359	\$1,016,359	\$3,150,000	\$1,050,000
FUND BALANCE - ENDING	\$0	\$0	\$20	\$20	\$20

Fire Administration and Fire Station Project approved during the November 2014 Bond Referendum

CITY OF DESOTO

FUND

PARK IMPROVEMENTS

710

SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Adopted FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$20	\$20
REVENUES					
MISCELLANEOUS/BOND PROCEEDS	\$0	\$1,016,359	\$1,016,359	\$524,750	\$0
TOTAL REVENUES	\$0	\$1,016,359	\$1,016,379	\$524,750	\$0
TOTAL AVAILABLE RESOURCES	\$0	\$1,016,359	\$1,016,379	\$524,770	\$20
EXPENDITURES					
CAPITAL OUTLAY	\$0	\$1,000,000	\$1,000,000	\$500,000	\$0
DEBT SERVICE	\$0	\$16,359	\$16,359	\$24,750	\$0
TOTAL EXPENDITURES	\$0	\$1,016,359	\$1,016,359	\$524,750	\$0
FUND BALANCE - ENDING	\$0	\$0	\$20	\$20	\$20

Park Improvement Project approved during the November 2014 Bond Referendum



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***CAPITAL
IMPROVEMENT***



PROGRAM



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**City of DeSoto
Capital Improvement Program (CIP)
OVERVIEW**

A Capital Improvement Program (CIP) is a major public infrastructure and planning tool for municipalities and is a statement of the City's fundamental policies and financial abilities to manage the physical development of the community. The City of DeSoto's five-year plan for infrastructure and equipment funding is reviewed each year to reflect changing priorities. The plan provides a framework for identifying capital requirements and measuring the impact of capital projects on operating budgets.

Generally, the Capital Improvement Program (CIP) includes improvements that are relatively expensive, non-recurring, have a multi-year useful life, and like capital outlay items, results in fixed assets. These include the construction and acquisition of new buildings, additions to or renovations of existing buildings, construction of streets, drainage improvements, land purchases, and water and wastewater utility infrastructure.

Annually, the City of DeSoto updates the Capital Improvement Program for a five (5) year horizon. The program is based upon citizen input, input from our Boards & Commissions, the school district and our Homeowner's Associations. Projects that are submitted for consideration are evaluated against several factors including (but not limited to) compliance with the Comprehensive Plan and the growth and safety of the City. Projects are presented to the City Council for their consideration and final approval.

CIP Goals

- ❖ Objectives are comprehensive and reflective of all capital projects for a five-year horizon;
- ❖ Identify funding sources and maintain fiscal constraints;
- ❖ Support the Comprehensive Plan;
- ❖ Projects are based on citizen input;
- ❖ Objective of projects are realistic, relevant and easy to understand;
- ❖ Reflect realistic assessments of the scope and cost of project(s).

**CITY OF DESOTO
FISCAL YEAR 2016 - 2020
CAPITAL IMPROVEMENT PROGRAM (CO & GO BONDS)**

Project Name	FY Allocation
Fiscal Year 15 Carryover Projects	
Alley Reconstruction Program	\$ 1,000,000
Chattey Road Reconstruction	\$ 1,000,000
County/Joint MCIP #1	\$ 500,000
Fire Station 2 Relocation	\$ 1,000,000
Park Improvements	\$ 1,000,000
Land Acquisition	\$ 2,000,000
Fiscal Year 16 Projects	
Alley Reconstruction Program	\$ 1,000,000
Chattey Road Reconstruction	\$ 2,000,000
County/Joint MCIP #1	\$ 1,500,000
Fire Station 2 Relocation	\$ 3,000,000
Park Improvements	\$ 500,000
Land Acquisition	\$ 2,000,000
Fiscal Year 17 Projects	
Alley Reconstruction Program	\$ 1,000,000
Chattey Road Reconstruction	\$ 2,000,000
County/Joint MCIP #1	\$ 2,000,000
Fire Station 2 Relocation	\$ 1,000,000
Land Acquisition	\$ 2,000,000
Fiscal Year 18 Projects	
Alley Reconstruction Program	\$ 1,000,000
County/Joint MCIP #1	\$ 1,000,000
County/Joint MCIP #2	\$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	\$ 1,000,000
Fiscal Year 19 Projects	
Alley Reconstruction Program	\$ 500,000
County/Joint MCIP #2	\$ 1,000,000
Hampton Road * (Pleasant Run - Belt Line)	\$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	\$ 1,000,000
Fiscal Year 20 Projects	
County/Joint MCIP #2	\$ 2,000,000
Hampton Road * (Pleasant Run - Belt Line)	\$ 2,000,000
Parkerville Road Widening (Polk to Hampton)	\$ 2,000,000
FY 16-20 Total Allocated Bond Funds	\$ 38,000,000

**CITY OF DESOTO
Capital Improvement Program**

FY 2016 - 2020

Facility Projects - Summary

Project Description: This project will allow for the construction and improvement of firefighting facilities, including the construction of a new Fire Station #2 on Parks Drive. The new Fire Station will better accommodate both male and female firefighters. Plans for the new Fire Station will include pull-through bays for large emergency equipment, administrative offices, and training and fitness areas for the firefighters.

Fund: 705

Estimated Start Date: 06/01/15

Estimated Completion Date: 09/30/17

Status: Approved by voters in November 2014 Bond Election.

Operating Impact: Utilities estimated to increase \$7,100 per year due to increase in size of building.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Fire Station #2 Relocation	\$ 1,000	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 5,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 1,000	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 5,000

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	\$ 1,000	\$ 3,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 5,000
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Park Projects - Summary

Project Description:

Will provide park improvements, as well as several Roy Orr Trail extensions, which are intended to close existing gaps and create a comprehensive trail system in the City of DeSoto. These park improvements are recommended as part of Parks Master Plan.

Fund: 710
Estimated Start Date: 10/01/15
Estimated Completion Date: 09/30/17
Status: Approved by voters in November 2014 Bond Election.

Operating Impact: Increase in annual maintenance cost estimated at \$118,854 first year which includes 1 FTE.

ESTIMATED EXPENDITURE (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Various Park Improvements	\$ 1,000	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 1,000	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,500

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	\$ 1,000	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
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***STREET
IMPROVEMENTS***



***CAPITAL
IMPROVEMENT
PROGRAM***

CITY OF DESOTO

Capital Improvement Program

FY 2016- 2020

Street Projects - Summary

ESTIMATED EXPENDITURE (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Annual Street Reconstruction for FY 2016	\$ -	\$ 634	\$ 704	\$ 704	\$ 704	\$ 704	\$ 3,450
2. Annual Alley Reconstruction for FY 2016	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ -	\$ 3,500
3. Hampton Road (Pleasant Run-Belt Line)	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000
4. Joint MCIP#2/County	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
5. Parkerville Road (Polk - Hampton)	\$ -			\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
Carryovers from FY 14-15:							
6. Chattey Road-CHATRD	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 5,000
7. Joint MCIP#1/County - MCIPDC	\$ 500	\$ 1,500	\$ 2,000	\$ 1,000	\$ -	\$ -	\$ 5,000
8. Wintergreen Road-WNTGRN	\$ 500						\$ 500
9. Cockrell Hill Road-CHBLPK	\$ 4,900						\$ 4,900
10. Signal Project-SIG15	\$ 100						\$ 100
11. Bee Branch Bridge Improvements-PRBI	\$ 2,300						\$ 2,300
12. Eagle/Southpoint - EDSPR	\$ 390						\$ 390
13. Annual Street Reconstruction for FY 2015- YSR15	\$ 564						\$ 564
14. Annual Alley Reconstruction for FY2015- ALYR15	\$ 1,000						\$ 1,000
Total:	\$ 11,254	\$ 5,134	\$ 5,704	\$ 4,704	\$ 4,204	\$ 6,704	\$ 37,704

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	\$ -	\$ -			\$ 1,000	\$ 2,000	\$ 3,000
Anticipated Certificate of Obligation Bonds	\$ 2,500	\$ 4,500	\$ 5,000	\$ 4,000	\$ 2,500	\$ 4,000	\$ 22,500
Certificate of Obligation Bonds 2009	\$ 5,235						\$ 5,235
General Obligation Bonds- 2007	\$ 1,300	\$ -					\$ 1,300
General Obligation Bonds- 2009	\$ 1,000	\$ -					\$ 1,000
General Obligation Bonds- 2008	\$ 100	\$ -					\$ 100
Certificate of Obligation Bonds- 2011B	\$ 500	\$ -					\$ 500
Fund 101-General Fund Transfer	\$ 564	\$ 634	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,014
Fund 101-General Fund Fund Balance	\$ 55						\$ 55
Total:	\$ 11,254	\$ 5,134	\$ 5,704	\$ 4,704	\$ 4,204	\$ 6,704	\$ 37,704

CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020
Street Projects

Project Name: *Annual Street Reconstruction*
Project Description: Asphalt reconstruction of streets
Estimated Start Date: 05/01/16
Estimated Completion Date: 09/30/16
Fund: 419
Status: In Progress and funded.

Operating Impact: The O & M impact for the \$4 million reconstruction of the asphalt streets would be minimal and would only affect the O & M budget after 5-10 years.

ESTIMATED EXPENDITURE (000'S)

Project Name	PY Budgeted Amount	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total Estimated Cost
Maintenance of Residential Collectors	\$ 564	\$ 634	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,014

FUNDING SOURCES

Estimated Amount (000's)

General Fund Transfers	\$ 564	\$ 634	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,014
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CITY OF DESOTO
Capital Improvement Program

FY 2016 - 2020

Street Projects Details

Project Name: *Annual Alley Reconstruction Program*
Project Description: Annual replacement of deteriorated alleys throughout the city.
Estimated Start Date: 10/1/2014
Estimated Completion Date: On-going
Fund: 490
Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2019.
Operating Impact: The O & M impact for the \$4.5 million reconstruction of the alleys would be minimal and would only affect the O & M budget after 20 years.

ESTIMATED EXPENDITURE (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Annual Alley Reconstruction Program	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	-	\$ 4,500

FUNDING SOURCES

Estimated Amount (000's)

General Fund Transfers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	-	\$ 4,500
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020
Street Project Details

Project Name: *Chattey Road Reconstruction-CHATRD*
Project Description: Widen road to a 27' residential concrete street with underground drainage and sidewalks.
Estimated Start Date: 06/01/14
Estimated Completion Date: 09/30/18
Fund: 490

Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2017.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.

ESTIMATED EXPENDITURE (000'S)

Project Name	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	Total Estimated Cost
Chattey Road Reconstruction	\$ 1,000	\$ 2,000	\$ 2,000	-			\$ 5,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 1,000	\$ 2,000	\$ 2,000	-			\$ 5,000
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name: County/Joint MCIP #1 - MCIPDC
Project Description: Joint project with Dallas county to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.
Estimated Start Date: 3/1/2015
Estimated Completion Date: 9/30/2019
Fund: 490
 Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2015 thru 2018.
Status: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Operating Impact:

ESTIMATED EXPENDITURE (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
County/Joint MCIP #1	\$ 500	\$ 1,500	\$ 2,000	\$ 1,000	-		\$ 5,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 500	\$ 1,500	\$ 2,000	\$ 1,000	-		\$ 5,000
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: *Hampton Road Reconstruction*
Project Description: Construction of water, sewer and paving from Pleasant Run to Belt Line Rd
Estimated Start Date: 10/1/2017
Estimated Completion Date: 9/30/2021
Fund: 490
 Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2019 thru 2020.
Status: Minimal to no operational impact costs. Additional project funding provided in the Water Projects.
Operating Impact:

ESTIMATED EXPENDITURES (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Hampton Road Reconstruction</i>	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 3,000
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: *Parkerville Road Widening (Polk to Hampton Road)*
Project Description: Widen roadway to a 4-lane divided concrete roadway with underground drainage.
Estimated Start Date: 10/1/2018
Estimated Completion Date: 9/30/2022
Fund: 490
 Currently Unfunded. November 2014 Bond Election passed. Anticipated issuance of General Obligation Bonds FY2018 thru 2021.
Status:
 Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Operating Impact:

ESTIMATED EXPENDITURES (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Parkerville Road Widening</i>	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: County Joint MCIP #2
Project Description: Joint project with Dallas County to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.
Estimated Start Date: 10/1/2018
Estimated Completion Date: 9/30/2022
Fund: 490
Status: Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2018 thru 2021.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.

ESTIMATED EXPENDITURES (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	Total Estimated Cost
County Joint MCIP #2	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: *Wintergreen Road-WNTGRN*
Project Description: Wintergreen Road reconstruction
Estimated Start Date: Unknown
Estimated Completion Date: 09/30/20
Fund: 490
Status: In progress. Carryover project from FY 2014. DeSoto awaiting joint participation confirmation from Dallas County.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.

ESTIMATED EXPENDITURES (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Wintergreen Road-WNTGRN</i>	\$ 500	\$ -	\$ -		\$ -	\$ -	\$ 500

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds- 2011B	\$ 500	\$ -	\$ -		\$ -	\$ -	\$ 500
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: *Cockrell Hill Widening Beltline to Parkerville-CHBLPK*
Project Description: Project to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.
Estimated Start Date: 9/30/2009
Estimated Completion Date: 9/30/2016
Fund: 490
Status: In progress. Carryover project from FY 2014.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.

ESTIMATED EXPENDITURES (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Cockrell Hill Widening Beltline to Parkerville-CHBLPK</i>	\$ 4,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,665

FUNDING SOURCES

Estimated Amount (000's)

2009 Certificates of Obligations	\$ 4,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,665
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: *Signal Project-SIGNAL*
Project Description: Traffic signal installation at locations to be determined.
Estimated Start Date: Unknown
Estimated Completion Date: 9/30/2016
Fund: 490
Status: In progress. Carryover project from FY 2014.
Operating Impact:

ESTIMATED EXPENDITURES (000'S)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Signal Project-SIGNAL</i>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds- 2008	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Street Project Details

Project Name/No: *Bee Branch Bridge Improvements-PRBI*
Project Description: Pleasant Run Road Bee Branch Bridge Improvements

Estimated Start Date: 03/01/13
Estimated Completion Date: 09/30/16
Fund: 489
Status: In progress. Carryover project from FY 2014.
 Ongoing operational costs include irrigation, landscaping and lighting at approximately \$20k per year.
Operating Impact:

ESTIMATED EXPENDITURES (000's)

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Bee Branch Bridge Improvements-PRBI</i>	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds- 2007	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300
General Obligation Bonds- 2009	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000

CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020
Street Project Details

Project Name/No: *Eagle / Southpoint EDSPR*
Project Description: Street reconstruction for Eagle Drive and Southpoint Drive

Estimated Start Date: 01/01/15
Estimated Completion Date: 12/31/15
Fund: 489
Status: In progress. Carryover project from FY 2015.

Operating Impact: No operational impact

ESTIMATED EXPENDITURES (000'S)

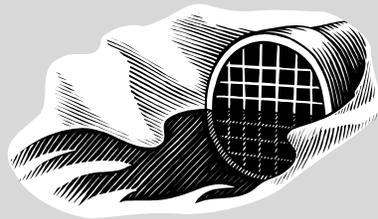
Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
<i>Eagle / Southpoint EDSPR</i>	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390

FUNDING SOURCES

Estimated Amount (000's)

Fund 101- General Fund Balance	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55
2009 Certificates of Obligation Bonds	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335

STORM DRAINAGE



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Drainage Projects, Fund 528 - Summary

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Annual Erosion Control Projects-ACCEC		\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
2. Miscellaneous Drainage Improvements		\$ 25	\$ 100	\$ 100	\$ 100	\$ 100	\$ 425
3. Whispering Oaks		\$ 50	\$ 200	\$ -	\$ -	\$ -	\$ 250
4. Pleasant Run (Peggs-Longmeadow)		\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
5. Austin Drive		\$ -	\$ 50	\$ 350	\$ -	\$ -	\$ 400
Carryover from FY's 14 & 15:							
6. Drainage Improvements at 3 locations- 13DRNG (See Detailed Sheets)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Total:	\$ 500	\$ 125	\$ 800	\$ 500	\$ 150	\$ 150	\$ 2,225

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ 500	\$ 125	\$ 800	\$ 500	\$ 150	\$ 150	\$ 2,225
Total:	\$ 500	\$ 125	\$ 800	\$ 500	\$ 150	\$ 150	\$ 2,225

CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Drainage Project Details

Project Name/No.: *Annual Erosion Control Projects*
Project Description: Construct concrete bag walls and other erosion control infrastructure within creeks to protect and sustain city infrastructure on an as needed basis.
Estimated Start Date: 10/01/15
Estimated Completion Date: 09/30/16
Fund: 528
Status: No project identified yet for FY 2016. Funded by transfer from Drainage operating fund.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Annual Erosion Control Projects	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Drainage Project Details

Project Name/No.: *Miscellaneous Drainage Improvements*
Project Description: To address miscellaneous drainage concerns that occur throughout the fiscal year.
Estimated Start Date: 10/01/15
Estimated Completion Date: 09/30/16
Fund: 528
Status: No project identified yet for FY 2016. Funded by transfer from Drainage operating fund.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Miscellaneous Drainage Improvements	\$ -	\$ 25	\$ 100	\$ 100	\$ 100	\$ 100	\$ 425

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ 25	\$ 100	\$ 100	\$ 100	\$ 100	\$ 425
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Drainage Project Details

Project Name/No.: *Pleasant Run (Peggs-Longmeadow)*
Project Description: Project to construct underground drainage pipe along south-side of Pleasant Run from Peggs Street to Longmeadow.
Estimated Start Date: 10/01/16
Estimated Completion Date: 09/01/18
Fund: 528
Status: Project will be funded in FY 2017.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Pleasant Run (Peggs-Longmeadow)	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Drainage Project Details

Project Name/No.: *Drainage Improvements at 3 locations-13DRNG*
Project Description: Drainage improvements at Granite Court, Oteca Drive, & Wildvine Drive. This project will remove and replace pavement to improve drainage along the streets.
Estimated Start Date: 12/15/12
Estimated Completion Date: 02/28/16
Fund: 528
Status: Project is a carryover from the prior fiscal year and is in the design phase. It is funded by a transfer from fund 522.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	Total Estimated Cost
Drainage Improvements at 3 locations-13DRNG	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
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CITY OF DESOTO
Capital Improvement Program
FY 2016- 2020

Drainage Project Details

Project Name/No.: *Whispering Oaks*
Project Description: Channel improvements in channel at northeast end of Whispering Oaks. There is extensive erosion within the existing channel.
Estimated Start Date: 12/01/15
Estimated Completion Date: 09/30/17
Fund: 528
Status: Project will be funded in FY 16 for design.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Whispering Oaks		\$ 50	\$ 200	\$ -	\$ -	\$ -	\$ 250

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ 50	\$ 200	\$ -	\$ -	\$ -	\$ 250
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CITY OF DESOTO
Capital Improvement Program
FY 2016- 2020

Drainage Project Details

Project Name/No.: *Austin Drive*
Project Description: Replace voids around existing drainage culvert. Provide point and pavement repairs as necessary.
Estimated Start Date: 12/01/16
Estimated Completion Date: 09/30/18
Fund: 528
Status: Project will be funded in FY 17 for design.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Whispering Oaks		\$ -	\$ 50	\$ 350	\$ -	\$ -	\$ 400

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ -	\$ 50	\$ 350	\$ -	\$ -	\$ 400
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***WATER &
WASTEWATER
IMPROVEMENTS***



***CAPITAL
IMPROVEMENT
PROGRAM***

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water & Wastewater Projects, Fund 508 - Summary

Water Projects-Summary

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Annual Water Renovation/Replacement Program for FY 2016	\$ -	\$ 300	\$ 1,015	\$ 1,070	\$ 815	\$ 395	\$ 3,595
2. Polk Street Valves	\$ -	\$ 250					\$ 250
3. Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	\$ -		\$ 500				\$ 500
4. Hampton Road Improvements	\$ -			\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
5. Westmoreland Road	\$ -			\$ 150			\$ 150
<u>FY 14 and 15 Carryovers</u>							
6. Chattey Road Reconstruction-CHATRD	\$ 500	\$ 500	\$ 1,000				\$ 2,000
7. Eagle Park Elevated Storage Tank-EPEST *	\$ -				\$ 1,000	\$ 1,000	\$ 2,000
8. Westmoreland Pump Station #5-WPSIM	\$ 1,500						\$ 1,500
9. Annual Water Renovation/Replacement Program-YR14RR	\$ 1,200						\$ 1,200
10. Annual Water Renovation/Replacement Program-YR15RR	\$ 970	\$ 615					\$ 1,585
Total:	\$ 4,170	\$ 1,665	\$ 2,515	\$ 2,220	\$ 2,815	\$ 3,395	\$ 16,780

Wastewater Projects - Summary

ESTIMATED EXPENDITURE (000'S)

1. Annual Sewer Renovation/Replacement Program for FY 2016	\$ -	\$ 325	\$ 975	\$ 970	\$ 765	\$ 345	\$ 3,380
2. Basin C Renovations (includes I & I Study)	\$ -	\$ 300	\$ 500	\$ 500			\$ 1,300
3. Basin B Renovations (includes I & I Study)	\$ -			\$ 300	\$ 500	\$ 500	\$ 1,300
<u>FY 14 and 15 Carryovers</u>							
4. Basin D Renovations (includes I & I Study)- BASD	\$ 800	\$ 500	\$ 500	\$ 500			\$ 2,300
5. Bee Branch/Basin O Renovations-BBR II	\$ 478						\$ 478
- Phases II & III - BBBOR	\$ 1,642						\$ 1,642
6. Annual Sewer Renovations/Replacement Program for FY 2015 - YR15RR	\$ 1,510	\$ 1,010					\$ 2,520
Total:	\$ 4,430	\$ 2,135	\$ 1,975	\$ 2,270	\$ 1,265	\$ 845	\$ 12,920
TOTAL WATER & WASTEWATER	\$ 8,600	\$ 3,800	\$ 4,490	\$ 4,490	\$ 4,080	\$ 4,240	\$ 29,700

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 500	\$ 1,900	\$ 4,490	\$ -	\$ -	\$ -	\$ 6,890
PY Fund 502-Public Utility Fund Transfer	\$ -	\$ 1,900					\$ 1,900
Fund 502-Public Utility Fund Transfers	\$ 8,100	\$ -	\$ -	\$ 4,490	\$ 4,080	\$ 4,240	\$ 20,910
Total Funding	\$ 8,600	\$ 3,800	\$ 4,490	\$ 4,490	\$ 4,080	\$ 4,240	\$ 29,700

* EPEST project was closed in FY 2015. The remaining budget amount of \$1.9 million was reallocated to the fund balance to use for other projects. See individual project sheet for more details.

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: Chattey Road-CHATRD

Project Description: Chattey Road will be improved to a 27' residential concrete street with underground drainage and sidewalks.

Estimated Start Date: 06/01/15

Estimated Completion Date: 09/30/18

Fund: 508

Status: Currently funded for water line replacement by Fund 502 transfer.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$30k per year.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	Total Estimated Cost
Chattey Road-CHATRD	\$ 500	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000

FUNDING SOURCES

Estimated Amount (000's)

	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Certificate of Obligation Bonds	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Fund 502-Public Utility Fund Transfer	\$ 500	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000
Total Funding	\$ 500	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: *Water Master Plan Improvements (798 zone)*
Project Description: Add Pump #6 to 798 Zone (7.2MGD) at Westmoreland Pump Station.
Estimated Start Date: 10/1/2016
Estimated Completion Date: 9/30/2017
Fund: 508
Status: Currently Unfunded.
Operating Impact: Minimal to no operational impact. A minimal increase in electric costs may occur.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	Total Estimated Cost
Water Master Plan Improvements (798 zone)	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500

FUNDING SOURCES

	Estimated Amount (000's)						
Certificate of Obligation Bonds	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: *Hampton Road Improvements*

Project Description: Reconstruction of water, sewer and paving from Pleasant Run to Belt Line Rd

Estimated Start Date: 10/1/2016

Estimated Completion Date: 9/30/2020

Fund: 508

Status: Currently Unfunded. Additional project funding provided in the Street Improvement Project.

Operating Impact: No operational impact anticipated.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Hampton Road Improvements	\$ -			\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000

FUNDING SOURCES

Estimated Amount (000's)

Fund 502-Public Utility Fund Transfer	\$ -			\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Water Project Details

Project Name/No.: *Eagle Park Elevated Storage Tank-EPEST*
Project Description: To construct a 1 million gallon storage tank along Centre Park
Estimated Start Date: 10/01/18
Estimated Completion Date: To be determined by anticipated water demand in Eagle Park.
Fund: 508
Status: Planned project. The anticipated demand will determine the completion date.
Operating Impact: Minimal to no operational impact. May actually save dollars due to less demand on older tanks.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Eagle Park Elevated Storage Tank-EPEST	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000

FUNDING SOURCES

	Estimated Amount (000's)						
Fund 502 - Public Utility Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: *Westmoreland Pump Station #5-WPSIM*

Project Description: Evaluate efficiency of the Westmoreland Pump Station and Hampton Pump Station for additional pumps and electrical/building renovations.

Estimated Start Date: 06/01/14

Estimated Completion Date: 09/30/16

Fund: 508

Status: In progress-FY 2014 &15 carryover

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Westmoreland Pump Station #5-WPSIM	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500

FUNDING SOURCES

Estimated Amount (000's)

Fund 502 - Public Utility Fund Transfers	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: *Westmoreland Water Line*

Project Description: Extend the existing water line on Westmoreland from north of Woodland Hills to just north of Canterbury Private School.

Estimated Start Date: 01/01/18

Estimated Completion Date: 09/30/18

Fund: 508

Status: Currently unfunded.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Westmoreland Water Line	-	-	\$ -	\$ 150	\$ -	\$ -	\$ 150

FUNDING SOURCES

Estimated Amount (000's)

Fund 502 - Public Utility Fund Transfers	-	-	\$ -	\$ 150	\$ -	\$ -	\$ 150
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Wastewater Project Details

Project Name/No.: *Basin C Renovations*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin C. The study basin is located in an area beginning east of Hampton Road from Danieldale Road and south to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin C.

Estimated Start Date: 10/01/15

Estimated Completion Date: 09/30/17

Fund: 508

Status: Unfunded - anticipate issuance of Certificates of Obligation FY2016 thru 2017.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	Total Estimated Cost
Basin C Renovations	\$ -	\$ 300	\$ 500	\$ 500	\$ -	\$ -	\$ 1,300

FUNDING SOURCES

Estimated Amount (000's)

Certificates of Obligation	\$ -	\$ 300	\$ 500	\$ 500	\$ -	\$ -	\$ 1,300
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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Wastewater Project Details

Project Name/No.: *Basin B Renovations (includes I & I Study)*
Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin B. The study basin is located in an area beginning south of Daniieldale Road, covering an area east of Westmoreland and west of Hampton going south to the northern bank of Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin B.
Estimated Start Date: 10/01/17
Estimated Completion Date: 09/30/19
Fund: 508
Status: Unfunded and anticipated issuance of Certificates of Obligation FY2018 thru 2019.
Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Basin B Renovations	\$ -	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ 1,300

FUNDING SOURCES

	Estimated Amount (000's)						
Certificates of Obligation	\$ -	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ 1,300

CITY OF DESOTO

Capital Improvement Program FY 2016 - 2020

Wastewater Project Details

Project Name/No.: *Basin D Renovations- BASD*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin D. The study basin is located in the Polk Street corridor from Daniieldale Road to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin D.

Estimated Start Date: 10/01/13

Estimated Completion Date: 09/30/16

Fund: 508

Status: In progress- Design phase.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Basin D Renovations- BASD	\$ 800	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ 2,300

FUNDING SOURCES

	Estimated Amount (000's)						
Certificates of Obligation	\$ 800	\$ 1,500	-	\$ -	\$ -	\$ -	\$ 2,300

CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020

Wastewater Project Details

Project Name/No.: *Bee Branch / Basin O Renovations-**BBBOR/BBRII***

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin O. Construct improvements as identified in the study. The study basin is located in the Uhl Road corridor from Parkerville Road to our south City limits.

Estimated Start Date: 09/01/12

Estimated Completion Date: 01/31/17

Fund: 508

Status: Project is carryover from FY 2014 - Easement Acquisition.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Bee Branch Basin O I \$ I Study- BBRII	\$ 478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478
Bee Branch Basin O Renovations- BBBOR	\$ 1,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,642
Total	\$ 2,120	\$ -	\$ 2,120				

FUNDING SOURCES

	Estimated Amount (000's)						
Certificates of Obligation	\$ 2,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,120

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: *Polk Street Valves*

Project Description: The replacement of two (2) existing broken valves and the addition of three (3) new valves at locations determined by Water/Wastewater Personnel.

Estimated Start Date: 12/01/15

Estimated Completion Date: 09/30/16

Fund: 508

Status: Design phase to start in December

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Polk Street Valves	-	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250

FUNDING SOURCES

Estimated Amount (000's)

Fund 502 - Public Utility Fund Transfers	-	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250
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CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water Project Details

Project Name/No.: *Annual Water Renovation/Replacement Program*

Project Description: Repair or replace old, deteriorated water lines throughout the community. Some water lines in the city are also undersized. Most of these funds are spent on replacing old water lines.

Estimated Start Date: 10/01/15

Estimated Completion Date: Ongoing project. Specific projects determined each year.

Fund: 508

Status: Design for for Fiscal Year 2016 projects will start during 1st quarter.

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Annual Water Renovation/Replacement Program	\$ 2,170	\$ 915	\$ 1,015	\$ 1,070	\$ 815	\$ 395	\$ 6,380

FUNDING SOURCES

	Estimated Amount (000's)						
Fund 502-Public Utility Fund Transfer	\$ 2,170	\$ 915	\$ 1,015	\$ 1,070	\$ 815	\$ 395	\$ 6,380

CITY OF DESOTO

Capital Improvement Program FY 2016 - 2020

Wastewater Project Details

Project Name/No.: Annual Wastewater Renovation/Replacement Program
Project Description: Repair or replace old, deteriorated and/or undersized sanitary sewer lines throughout the community.
Estimated Start Date: 10/01/15
Estimated Completion Date: Ongoing project. Specific projects determined each year.
Fund: 508
Status: In progress- design phase.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
Annual WasteWater Renovation/Replacement Program	\$ 1,510	\$ 1,335	\$ 975	\$ 970	\$ 765	\$ 345	\$ 5,900

FUNDING SOURCES

	Estimated Amount (000's)						
Certificate of Obligation Bonds	\$ -	\$ 350	\$ 975	\$ 970	\$ 765	\$ 345	\$ 3,405
Fund 502-Public Utility Fund Transfer	\$ 1,510	\$ 985	\$ -	\$ -	\$ -	\$ -	\$ 2,495
Total Funding	\$ 1,510	\$ 1,335	\$ 975	\$ 970	\$ 765	\$ 345	\$ 5,900

CITY OF DeSOTO
FY 2016 ANNUAL RENOVATION/REPLACEMENT PROGRAM

Water Projects - Summary

Estimated Expenditure (000's)						
Projects	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Major Repairs, unplanned	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Holt	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ 90
Williams Ave./Williams Cir./Hanna Cir. Water Replace	\$ 285	\$ -	\$ -	\$ -	\$ -	\$ 285
E. Shockley	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ 40
Greenbriar Drive and Circle	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
David	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 200
Deborah	\$ 150	\$ 165	\$ -	\$ -	\$ -	\$ 315
Hunters Creek Water Replace	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ 400
Prairie Creek Water Replace	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ 300
Foxwood Dr. Water Replace (6" C.I.)	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ 300
Shadywood (Street Reconstruction)	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ 400
Pine Tree Lane	\$ -	\$ -	\$ 75	\$ 100	\$ -	\$ 175
Westlake	\$ -	\$ -	\$ 75	\$ 150	\$ -	\$ 225
Maple	\$ -	\$ -	\$ 30	\$ 50	\$ -	\$ 80
Peach	\$ -	\$ -	\$ 50	\$ 100	\$ -	\$ 150
Cloverdale	\$ -	\$ -	\$ 40	\$ 60	\$ -	\$ 100
Rosewood	\$ -	\$ -	\$ 50	\$ 75	\$ -	\$ 125
Birchwood	\$ -	\$ -	\$ -	\$ 40	\$ 60	\$ 100
Briarwood	\$ -	\$ -	\$ -	\$ 50	\$ 75	\$ 125
Waterview	\$ -	\$ -	\$ -	\$ 50	\$ 75	\$ 125
Sherod	\$ -	\$ -	\$ -	\$ 40	\$ 60	\$ 100
Oak Meadow	\$ -	\$ -	\$ -	\$ 50	\$ 75	\$ 125
Total Water	\$ 915	\$ 1,015	\$ 1,070	\$ 815	\$ 395	\$ 4,210

Wastewater Projects - Summary

Estimated Expenditure (000's)						
Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Holt	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ 90
Williams Ave./Williams Cir./Hanna Cir. Water Replace	\$ 285	\$ -	\$ -	\$ -	\$ -	\$ 285
Greenbriar Drive and Circle	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
E. Shockley	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 60
Laurie Avenue	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Westlake (Sidewalks east side only)	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ 145
Pinetree (Sidewalks east side only)	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ 130
David	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 200
Deborah	\$ 150	\$ 165	\$ -	\$ -	\$ -	\$ 315
10" Greenbrook/Woodbrook Aerial	\$ 75	\$ 75	\$ -	\$ -	\$ -	\$ 150
Hunters Creek	\$ -	\$ 185	\$ 200	\$ -	\$ -	\$ 385
Prairie Creek	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250
Foxwood Dr.	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250
Shadywood	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ 400
Pine Tree Lane	\$ -	\$ -	\$ 75	\$ 100	\$ -	\$ 175
Westlake	\$ -	\$ -	\$ 75	\$ 150	\$ -	\$ 225
Maple	\$ -	\$ -	\$ 30	\$ 50	\$ -	\$ 80
Peach	\$ -	\$ -	\$ 50	\$ 100	\$ -	\$ 150
Cloverdale	\$ -	\$ -	\$ 40	\$ 60	\$ -	\$ 100
Rosewood	\$ -	\$ -	\$ 50	\$ 75	\$ -	\$ 125
Birchwood	\$ -	\$ -	\$ -	\$ 40	\$ 60	\$ 100
Briarwood	\$ -	\$ -	\$ -	\$ 50	\$ 75	\$ 125
Waterview	\$ -	\$ -	\$ -	\$ 50	\$ 75	\$ 125
Sherod	\$ -	\$ -	\$ -	\$ 40	\$ 60	\$ 100
Oak Meadow	\$ -	\$ -	\$ -	\$ 50	\$ 75	\$ 125
Total WasteWater	\$ 1,335	\$ 975	\$ 970	\$ 765	\$ 345	\$ 4,390
TOTAL WATER & WASTEWATER	\$ 2,250	\$ 1,990	\$ 2,040	\$ 1,580	\$ 740	\$ 8,600

APPENDIX





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BUDGET LIST OF ACRONYMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this list of acronyms has been included in the budget document.

C. O. - Certificate of Obligation	HR - Human Resources Department
CATV - Cable television	HVAC - Heating and Air conditioning systems
CIP - Capital improvement program	I&I - Infiltration and inflow
CS Representative - Customer service representative	I&S - Interest and sinking fund
DEDC - DeSoto Economic Development Corporation	I35E - Interstate Highway 35 east
DeSoto ISD - DeSoto Independent School District (DISD)	KDB - Keep DeSoto Beautiful
DHS - DeSoto High School	L. F. - Linear Feet
DWI - Driving while intoxicated	M&O - Maintenance and Operations
DWU - Dallas Water Utilities	MGD - Million gallons per day
E-Govt - Internet business applications	Ord. - City Ordinance
EMS - Emergency Medical Services	OT - Overtime
F. H. - Fire hydrants	P/Z - Planning and Zoning Department
FMLA - Family Medical Leave Act	PARD - Parks and Recreation Department
FT - Full time	PD - Planned Development
FY - Fiscal year	Prop. Tx - Property Tax
GIS - Geographic Information System	R&R - Repair and Replacement
G. O. - General obligation	Sr. - Senior
G. V. - Gate valves	SW - Southwest
GCAA - Governor's Community Achievement Award	SWRCC - Southwest Regional Communications Center
HOA - Homeowners' associations	TDD - Telecommunications device for the deaf
	UNT - University of North Texas



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BUDGET GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this glossary has been included in the budget document.

Activity - A service performed by a department or division.

Accrual Basis of Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

Adopted Budget – The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance, which sets the legal spending limits for the fiscal year.

Ad Valorem Tax – A tax levied on the assessed valuation of land and improvements.

Appropriation Ordinance – The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real and personal property by the Dallas Appraisal District as a basis for levying taxes.

Assets – Resources owned or held by the City which have monetary value.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting – A term used referring as to when revenues, expenditures, expenses, and transfers and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

Budget - A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

Budget Adjustment (Amendment) – A formal legal procedure utilized by the City to revise a budget during a fiscal year.

Budget Calendar – The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

Budget Message – The opening section of the budget document from the City Manager which provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a “transmittal letter.”

Budgetary Control – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Stabilization Fund (Fund 108) - A fund set up to collect a large amount of money during good economic conditions so that it can be used in the future to offset uncertainty in revenues and expenditures.

Capital Improvement Program - This is the City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation bonds, Certificates of obligation and Revenue bonds.

Capital Outlay – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, building, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

Capital Project Funds – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

Certificates Of Obligation – Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

Community Development Block Grant (CDBG) (Fund 263) – Accounts for costs related to grant program that will be used to offset the Code Enforcement expenditures, alleyway reconstruction in low-to-moderate income areas, and the Domestic Violence Awareness Campaign.

Current Taxes – Taxes levied and due within one year.

Debt Service - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Debt Service (Fund 305) – A fund used to account for resources and expenditures related to retirement of the City’s general obligation debt service, sometimes referred to as an “interest and sinking fund.” The basis of accounting employed is “modified accrual”.

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Economic Development (Fund 195) - Accounts for revenues received from 3/8-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the DeSoto Economic Development Corporation that administers these funds. The basis of accounting employed is “modified accrual”.

Electronic Equipment Replacement (Fund 420) - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is “modified accrual”.

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Energy Management (Fund 230) - Accounts to fund all energy related expenditures and retain savings to pay debt service for the financing of energy related capital improvements. The basis of accounting employed is "modified accrual".

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

Equipment Replacement (Fund 420) - This fund accounts for money dedicated to equipment replacement for the City of DeSoto. This fund accounts for all revenue and expenditures related to replacing property, plant and equipment greater than \$5,000 as required by the City’s vehicle replacement program. The basis of accounting employed is “modified accrual”.

Expenditures - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Expenses - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Facility Maintenance (Fund 410) – Accounts for all resources and expenditures related to the City’s long range facility maintenance program. The basis of accounting employed is “modified accrual”.

Fire Equipment Replacement (Fund 402) - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is “modified accrual”.

Fire Grant (Fund 264) – To account for revenue and expenditures related to Homeland Security and other Grant Programs. The basis of accounting employed is “modified accrual”.

Fire Station Improvements (Fund 705) – To account for the financing and expenditures for the new Fire Station Improvements approved through the November 2014 Bond Election.

Fire PPE Replacement (Fund 401) – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is “modified accrual”.

Fire Training (Fund 228) - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is “modified accrual”.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City’s fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

Furniture Equipment Replacement Fund – Accounts for the replenishment of City office furniture. The basis of accounting employed is “modified accrual”.

General Capital Improvements (Fund 486) – To account for the financing and expenditures of associated capital improvements.

General Fund (Fund 101) – The fund used to account for financial resources except those funds required to be accounted for in another fund. The general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration. The basis of accounting employed is “modified accrual”.

General Obligation Debt – Money owed on interest and principal to holders of the City’s general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department’s or division’s desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant Fund - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is “modified accrual”.

Health Facilities Development Corporation (Fund 240) – This entity was formed to issue obligations to finance all or part of the cost of one or more health facilities and other expenditures pursuant to the Health Facilities Development Act. The basis of accounting employed is “modified accrual”.

Heliport Project Fund (Fund 702) - Accounts for the establishment and construction of a heliport. The basis of accounting employed is “modified accrual”.

Housing Finance Corporation (Fund 241) – This was formed to issue obligations to finance all or part of the cost of one or more residential developments or home mortgages pursuant to the Texas Housing Finance Corporations Act. The basis of accounting employed is “modified accrual”.

Hotel Occupancy Tax Fund (Fund 221) - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of

uses allowed for these monies, they are accounted for in a separate fund. The basis of accounting employed is “modified accrual”.

Industrial Development Authority (Fund 242) – This entity was formed to promote and develop commercial, industrial, manufacturing, and medical research enterprises in the City. The basis of accounting employed is “modified accrual”.

Juvenile Case Manager (Fund 224) – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is “modified accrual”.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Library Revenue Fund (Fund 624) - Accounts for funds raised for improving the DeSoto Library. The basis of accounting employed is “modified accrual”.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Security (Fund 226) - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Municipal Court Technology (Fund 225) – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Object Code - The standard city-wide classification of the expenditures such as office supplies or rental or equipment.

Objective – A specific statement of desired end, which can be measured.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The City's Charter and State law requires the use of annual operating budgets.

Operations and Maintenance Expenditures – Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

Ordinance – A formal legislative enactment of the City Council.

Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is “modified accrual”.

Park Development Corporation (Fund 118) - Accounts for revenues received from 1/8 cent sales tax which is dedicated to park development within the city. The basis of accounting employed is “modified accrual”.

Park Development Debt Service (Fund 347) – Accounts for the accumulation of resources for, and the payment of, sales tax revenue bond principal and interest. The basis of accounting employed is “modified accrual”.

Park Land Dedication (Fund 417) - Accounts for revenues and expenditures related to the purchase and improvement of the parks within the city. These funds are received from developers to improve the facilities used by the residential developments. The basis of accounting employed is “modified accrual”.

Park Improvements (Fund 710) - To account for the financing and expenditures for the Park Improvements approved through the November 2014 Bond Election.

Parks and Pool Maintenance (Funds 407 & 408) – Accounts for the resources and expenditures related to the City’s park maintenance and pool maintenance programs. The basis of accounting employed is “modified accrual”.

Payment-In-Lieu Of Taxes – A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. The City’s water and wastewater utility fund provides these payments to the City’s general fund because of the fund’s exemption from property taxation.

Performance Measures - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personnel Services – Expenditures for salaries, wages and fringe benefits.

Police Grants Fund (Fund 229) – A fund used to account for the salary and expenses related to the position of a Crime Victims Coordinator.

Police Seizure (Funds 209 & 210) - Accounts for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified police department purposes. The basis of accounting employed is “modified accrual”.

Police Equipment Replacement (Fund 409) – Accounts for all resources and expenditures related to the equipment replacement program of the Police department. The basis of accounting employed is “modified accrual”.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public, Educational & Governmental Facilities (Fund 102) – Accounts for the franchise revenue collected from cable providers designated by the state for expenditures related to funding public, educational or government access channels.

Public Utilities (Fund 502) - Accounts for all revenues and expenses relating to the operation of the water and wastewater system. The basis of accounting employed is “full accrual”.

Recreation Revolving (Fund 227) - Accounts for expenditures and revenues from various recreation functions. These revenues are dedicated to the expenditures required for the recreation activities. The basis of accounting employed is “modified accrual”.

Regional Jail (Fund 112) – Accounts for the revenues and expenditures of the regional jail operation utilized by the cities of DeSoto and Lancaster. The basis of accounting employed is “modified accrual”.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sanitation Fund (Fund 552) - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.

Senior Center Activity (Fund 231) – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is “modified accrual”.

Southwest Regional Communication Center (SWRCC) (Fund 111) – Accounts for revenues and expenditures of the public safety regional dispatch system. This entity provides 911 services to the cities of Cedar Hill, Duncanville and DeSoto. The basis of accounting employed is “modified accrual”.

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

Street Maintenance (Fund 489) - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is “modified accrual”.

Street Improvements – GO Bonds (Fund 489) – 2009 General Obligation Bond Sale proceeds for street improvement projects. The basis of accounting employed is “modified accrual”.

Street Improvements – CO Bonds (Fund 490) - Accounts for revenues and expenditures related to Certificate of Obligations bond proceeds and developer’s contributions. The basis of accounting employed is “modified accrual”.

Storm Drainage Improvements (Fund 528) – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is “modified accrual”.

Storm Drainage Utility (Fund 522) - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is “full accrual”.

SWRCC Equipment Replacement (Fund 413) – Accounts for the financing and acquisition of replacement equipment for the Southwest Regional Communication Center. The basis of accounting employed is “modified accrual”.

SWRCC Stabilization Fund (Fund 134) - A fund set up to collect a large amount of money during good economic conditions so that it can be used in the future to offset uncertainty in revenues and expenditures.

Tax Base – The total value of all real and personal property in the City as of January 1 each year, as certified by the Dallas County Appraisal District’s Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as “assessed taxable value.”)

Tax Levy - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

Tax Rate - The amount of tax levied for each \$100 of valuation.

Taxes – Compulsory charges levied by the City for financing services performed for the common benefit.

Taxes Prior Years - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Capital Projects (Fund 508) - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.

Water Meter Replacement (Fund 503) – To account for the financing and acquisition of the City’s water meter replacement program. The basis of accounting employed is “modified accrual”.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Youth Sports Associations (Funds 223, 233, 238, 239, and 247) – Accounts for the revenues and expenditures associated with the activities of the City’s youth sports associations. The basis of accounting employed is “modified accrual”.



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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A "FEE SCHEDULE" BY AMENDING ARTICLE 19.000, SECTION 19.200(a)(1) "BASE CHARGE" FOR WATER SERVICES; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A BY AMENDING ARTICLE 20.000 "SEWER SERVICE CHARGES" BY AMENDING BASE RATE AND VOLUME CHARGE; PROVIDING FOR THE ADOPTION OF A CAPITAL IMPROVEMENT PLAN AND THE 2015-2016 BUSINESS PLAN; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of DeSoto has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2015-2016; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of DeSoto; and

WHEREAS, the City Council has conducted the necessary public hearings as required by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS:

SECTION 1. That the proposed budget of the revenues and expenditures necessary for conducting the affairs of the City of DeSoto, Texas for the fiscal year beginning October 1, 2015 and ending September 30, 2016, as submitted to the City Council by the City Manager, attached hereto as Exhibit "A", be, and the same is hereby adopted as the Budget of the City of DeSoto for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2015 and ending September 30, 2016 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and

the 2015-2016 Business Plan, unless otherwise authorized by a duly enacted Ordinance of the City.

SECTION 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2014-2015 are hereby ratified, and the budget Ordinance for fiscal year 2014-2015, heretofore enacted by the City Council, be, and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 4. That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriations to any individual department or activity.

SECTION 5. That all notices and public hearings required by law have been duly completed. The City Secretary is directed to provide a certified copy of the budget to the County Clerk of Dallas County for recording after final passage hereof.

SECTION 6. That the Code of Ordinances, Appendix A, Article 19.000, Section 19.200(a)(1) "Base Rate" for water service of the City of DeSoto, Texas, be, and the same is hereby amended, effective for water services beginning October 2, 2015 in part to read as follows:

"ARTICLE 19.000 WATER SERVICE CHARGES

Sec. 19.200 Water Rates

(a) Residential and Commercial.

- (1) Base Rate. The Base rate shall include 0 – 1,000 gallons of metered water usage for meter size categories as listed below:

Meter Size	Base Rate
	<u>Minimum Charge</u>
½"	\$ 8.50
1"	\$16.16
1-1/2"	\$28.89
2"	\$44.17
3"	\$79.88
4"	\$130.86

6"	\$411.24
8"	\$716.64
10"	\$1,124.80
12"	\$1,379.67

SECTION 7. That the Code of Ordinances of the City of DeSoto, Texas is hereby amended by amending Appendix A, Article 20.000 "Sewer Service Charges" base rate and volume charge for sewer service to read as follows:

"ARTICLE 20.000 SEWER SERVICE CHARGES

(a) Residential; Church; Public Schools. The monthly rates for sanitary sewer service will be based upon the individual customer's monthly water usage, as follows:

- (1) Base Rate.

The base rate shall include 0 - 1,000 gallons of metered water usage.

Base Rate (minimum bill) - \$8.71.

- (2) Volume Charge. A sewer volume charge of \$8.65 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months usage. This fixed sewer volume charge shall remain in effect for one year only. The maximum sewer volume charge for new accounts shall be calculated on the basis of 7,000 gallons of water usage until such time as the average of the winter months can be calculated and billed on the first billing cycle thereafter.
- (3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, age sixty-five or over on January 1 is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(b) Multifamily and Mobile Homes. The monthly rates for sanitary sewer service will be based upon the individual customer's monthly water usage, as follows:

- (1) Base Rate.

The base rate shall include 0 - 1,000 gallons of metered water usage.

Base Rate (minimum bill) - \$8.71

In all cases of multifamily or mobile home dwellings where more than one (1) residential living unit is supplied water measured through a single meter and the sewer service charge is made in connection therewith, not less than the minimum base rate charge provided herein of \$8.71 shall be made for each unit supplied water through such meter. The method of determining the number of units shall be by count. Each unit counted shall include 1,000 gallons base rate usage.

- (2) Volume Charge. A sewer volume charge of \$8.65 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months usage. This fixed sewer volume charge shall remain in effect for one year only.
- (3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, sixty-five or over on January 1 is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(c) Commercial and Industrial. The monthly rates for sanitary sewer service furnished to commercial and/or industrial customers within the corporate limits of the city will be based upon the individual customer's water or sewer usage, where the sewer produced by such customer is a normal strength wastewater (250 mg/BOD and 250 mg/l suspended solids) unless provided otherwise in this article, as follows:

- (1) Base Rate. The base rate shall include 0 - 1,000 gallons of metered water or sewer usage.

Base Rate (minimum bill) - \$8.71

- (2) Volume Charge. A sewer volume charge of \$8.65 per 1,000 gallons of water or sewer usage over the base rate shall be charged in addition to the sewer base rate.

(d) When City Does Not Supply Water. The charges set forth above are based upon the amount of water used, as measured by a single meter, in increments of one thousand (1,000) gallons. Where water is furnished to residential customers by other than the City, the base charge for sewer shall be seven dollars and forty-nine cents (\$8.71) per month per residential meter, plus a volume charge of seven dollars and forty-four cents (\$8.65) per 1,000 gallons based on 7,000 gallons usage. All multifamily, commercial and industrial customers connected to the sanitary sewerage system who

have a source of water supply that is in addition to, or in lieu of, the City water supply must have a meter approved and tested by the water department on the source of water supply and the sewer base rate and volume charges as set forth hereinbefore shall be based on the sum of the volumes delivered by all sources of supply."

SECTION 8. That the Capital Improvement Plan and the 2015-2016 Business Plan is hereby adopted.

SECTION 9. That all provisions of the Ordinances of the City of DeSoto in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the Ordinances of the City of DeSoto not in conflict with the provisions of this Ordinance shall remain in full force and effect.

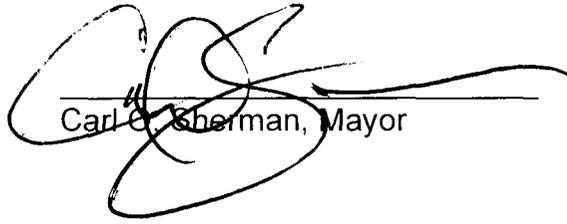
SECTION 10. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 11. This Ordinance shall take effect from and after its passage as the law and charter in such cases provides.

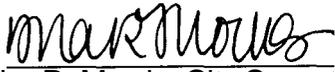
IT IS ACCORDINGLY SO ORDAINED.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 15TH DAY OF SEPTEMBER, 2015.

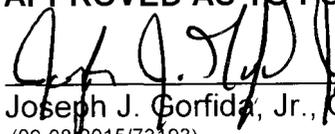
APPROVED:


Carl E. Sherman, Mayor

ATTEST:


Ma R. Morris, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney
(09-08*2015/73193)



ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2015 (FISCAL YEAR 2015 - 2016) AT A RATE OF \$0.7499 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2015, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF DESOTO; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THAT:

SECTION 1. There is hereby levied for the tax year 2015 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of DeSoto, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.7499 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and, shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of DeSoto, a tax of \$0.5249 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of DeSoto not otherwise provided for, a tax of \$0.2250 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of DeSoto, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.24 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 BY APPROXIMATELY \$-5.40.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2015, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2016. There shall be no discount for payment of taxes prior to February 1, 2016. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

- (b) Provided, however, a tax delinquent on July 1, 2016, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2015 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2015 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2015 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 3. The taxes are payable at the Dallas County Tax Office.

SECTION 4. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

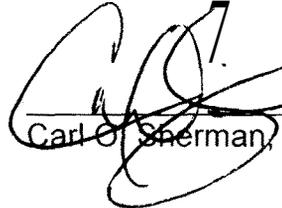
SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 7. All ordinances of the City of DeSoto, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 8. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

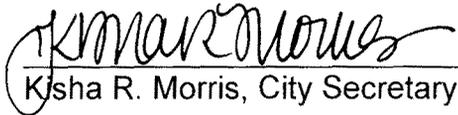
DULY PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, ON THIS THE 15TH DAY OF SEPTEMBER, 2015.

APPROVED:



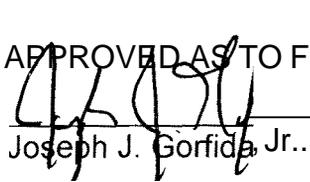
Carl O. Sherman, Mayor

ATTEST:

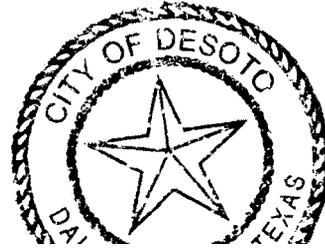


Kisha R. Morris, City Secretary

APPROVED AS TO FORM:



Joseph J. Gorfida, Jr., City Attorney





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CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

- AA Fitch Ratings
- AA Standard and Poor's Ratings Services

Summarized Investment Policy

Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity. The policies address investment diversification, yield, maturity, and the quality and capability of investment management; and that includes a list of authorized investments for City funds. The written investment policies also address the maximum allowable stated maturity of any individual investment and the maximum average dollar-weighted maturity allowed for pooled groups. All City funds are invested consistent with a formally adopted "Investment Strategy Statement" that specifically addresses each fund investment. Each Investment Strategy Statement will describe its objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of investment, (5) diversification of the portfolio and (6) yield.

Under Texas law, City investments must be made "with judgement and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." At least quarterly the investment officers of the City shall submit a detailed investment report that provides; (1) the investment position of the City, (2) the investment officers that jointly prepared and signed the report, (3) the beginning market value, any additions and changes to market value and the ending value of each pooled fund group, (4) the book value and market value of each separately listed asset at the beginning and end of the reporting period, (5) the maturity date of each separately invested asset, (6) the account or fund or pooled fund group for which each individual investment was acquired, and (7) the compliance of the investment portfolio as it relates to: (a) adopted investment strategy statements and (b) state law. No person may invest City funds without express written authority from the City Council.

City of DeSoto

Top Ten Taxpayers 2015 Tax Year

<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>2015 Assessed Value*</u>	<u>Percentage of Total Assessed Value**</u>	<u>Percentage of Top Ten Taxpayers to Assessed Value</u>
Solar Turbines Inc.	Manufacturing	\$191,844,900	5.51%	44.46%
Kohls Department Stores	Distribution	42,816,600	1.23%	9.92%
Wal-Mart Stores Inc	Retail	33,832,420	0.97%	7.84%
WRH Properties Inc.	Apartments	32,687,430	0.94%	7.57%
DeSoto Apartments LTD	Apartments	25,830,000	0.74%	5.99%
Oncor Electric Delivery Co	Utility	24,692,530	0.71%	5.72%
Cintas Corporation 2	Manufacturing	23,670,500	0.68%	5.49%
US Real Estate LP	Mixed Use Development	22,225,360	0.64%	5.15%
Atlas Huntington Ridge LLC	Apartments	18,018,000	0.52%	4.18%
MaClay Carlin DeSoto 1LTD	Shopping Center	15,916,680	0.46%	3.69%
TOTAL		\$431,534,420	12.40%	100.00%

*Before Qualified Exemptions and/or Abatements

**As compared with the 2015 certified market value provided by DCAD of \$3,481,062,250

Data Compiled by the Dallas County Tax Office



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