



**CITY OF DESOTO**

SOARING FOR EXCELLENCE

# Annual Budget

Fiscal Year  
2008—2009

City of DeSoto,  
Texas



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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, 2007**

*Oliver S. Cox*

President

*Jeffrey R. Egan*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of DeSoto, Texas for its annual budget for the fiscal year beginning October 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# City of DeSoto Readers Guide FY 2008-2009 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 Management 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 the Appendix section at the end of the budget document.

## Vision Statement and Work Plan

The 2008 – 2009 Goals and Objectives contain the City Council Vision Statement, an expression of the ideal DeSoto envisioned by the Council members. The Statement of Goals and Objectives also includes the Work Plan, which lists the action steps planned by City staff to accomplish the nine goals developed by City Council in conjunction with the Vision Statement. The Vision Statement and Goals were developed by City Council in their annual retreat. City management and the Managing Directors developed the action steps listed under each of the nine goals.

## Budget Message

This document, developed by the City Managers' Office, highlights the objectives to be accomplished during FY 2009 in the City's major funds.

## Policies

This section highlights the policies underlying the development of the FY 2008-2008 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

- Four-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 and budgetary basis/basis of accounting employed by the City's fund types and account groups.
- Budget Summary by Category – provides estimated beginning fund equity balances, summary totals of proposed revenues, expenditures, transfers in (out) and estimated ending fund equity balances at September 30, 2008 for all city funds.

- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2006-07, Projected FY 2007-08 and Adopted FY 2008-09.
- Three Year Comparison of Major Revenues – graphically illustrates changes in the City’s major revenues of service charges, property, sales and franchise taxes. This document also explains the underlying reasons for the changes.
- 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. This document also explains the underlying reasons for the changes.
- 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.
- 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, performance measures, 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 is the most basic unit of organization structure. A division identifies a grouping of similar, related work activities. Examples of divisions include Municipal Court (Financial Services), Street Maintenance (Development Services) and Senior Center (Parks and Leisure Services).

The Program Summary contains a summary of financial and staffing resources. These summaries are presented in a historical format. Financial and staffing data are provided in terms of the prior year, the current year budget, the current year projected and adopted budget for the next fiscal year. The Performance Measures reflect historical and proposed criteria to illustrate program efficiency and effectiveness.

## Cooperative Efforts

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

- Budget Update
- Performance Measures
- Program Summary

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

## Water & Sewer Fund

This section of the budget contains the following:

- Statement of Revenues, Expenditures and Changes in Available Financial Resources – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Water and Sewer 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, performance measures, and a program summary for each Water and Sewer Fund department.

## Storm Drainage Utility and Sanitation Enterprise Funds

This section provides budgetary data for the City's major enterprise funds. This data consists of a Statement of Revenues, Expenditure and Changes in Available Financial Resources, performance measures 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.

The remainder of this section provides performance measures and a program summary.

## Debt Service Fund

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

- Overview – an analysis of fund revenue by source and fund expenditures by category. This document also includes a graphic ten year comparative illustration of the City's per capita outstanding debt.
- Statement of Revenues, Expenditures and Changes in Available Financial Resources – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Computation of Legal Debt Margin
- Annual Debt Service Requirements for all City debt issues, followed by individual debt service requirements for each issue.

## All Other Funds

This section provides financial summaries for the remaining City funds. These funds are Governmental/Special Revenue funds, Capital Project and Enterprise funds. Each fund type within this section begins with a graphic overview illustrating the relationship between these funds and other city departments (or affiliated entities such as the DeSoto Economic Development Corporation).

## Capital Improvement Plan

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

- Water and sewer
- Streets
- Parks
- Drainage
- Signals and Public Facilities
- Landscape – Sidewalks – Vision

## Appendix

Contains the following documents

- Budget glossary
- Budget ordinance
- Tax ordinance
- Bond ratings, investment and debt policies
- History of DeSoto
- City map
- Top ten taxpayers
- Community profile
- Miscellaneous statistics

Please contact the City's Financial Services department for questions related to the FY2009 Budget Document at 972-230-9628.

## **CITY OFFICIALS**

**Bobby Waddle**  
**Mayor**  
**Place 1**

**Sandy Respass**  
**Place 5**

**Patricia Ledbetter**  
**Place 2**

**Carl O. Sherman**  
**Place 6**  
**Mayor Pro Tem**

**Denise Valentine**  
**Place 3**

**Carl Williams**  
**Place 7**

**Deshaundra Lockhart**  
**Place 4**

**Jim Baugh**  
**City Manager**

**Tom Johnson**  
**Managing Director**  
**Development Services**

**Lynda Humble**  
**Assistant City Manager**

**Renee Johnson**  
**Managing Director**  
**Parks & Leisure Services**

**Peter G. Smith**  
**City Attorney**

**Kathy Jones**  
**Community Relations Manager**

**Camelia Browder**  
**Managing Director**  
**Financial Services**

**Mike Brodnax**  
**Police Chief**

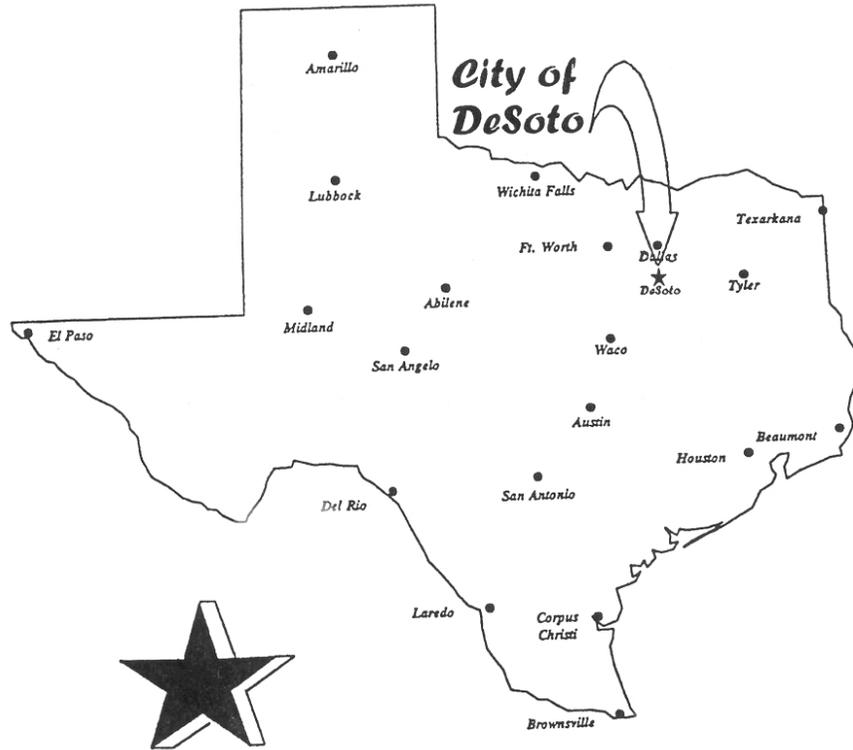
**Fred Hart**  
**Fire Chief**

**Andre Houser**  
**Managing Director**  
**Human Resources**

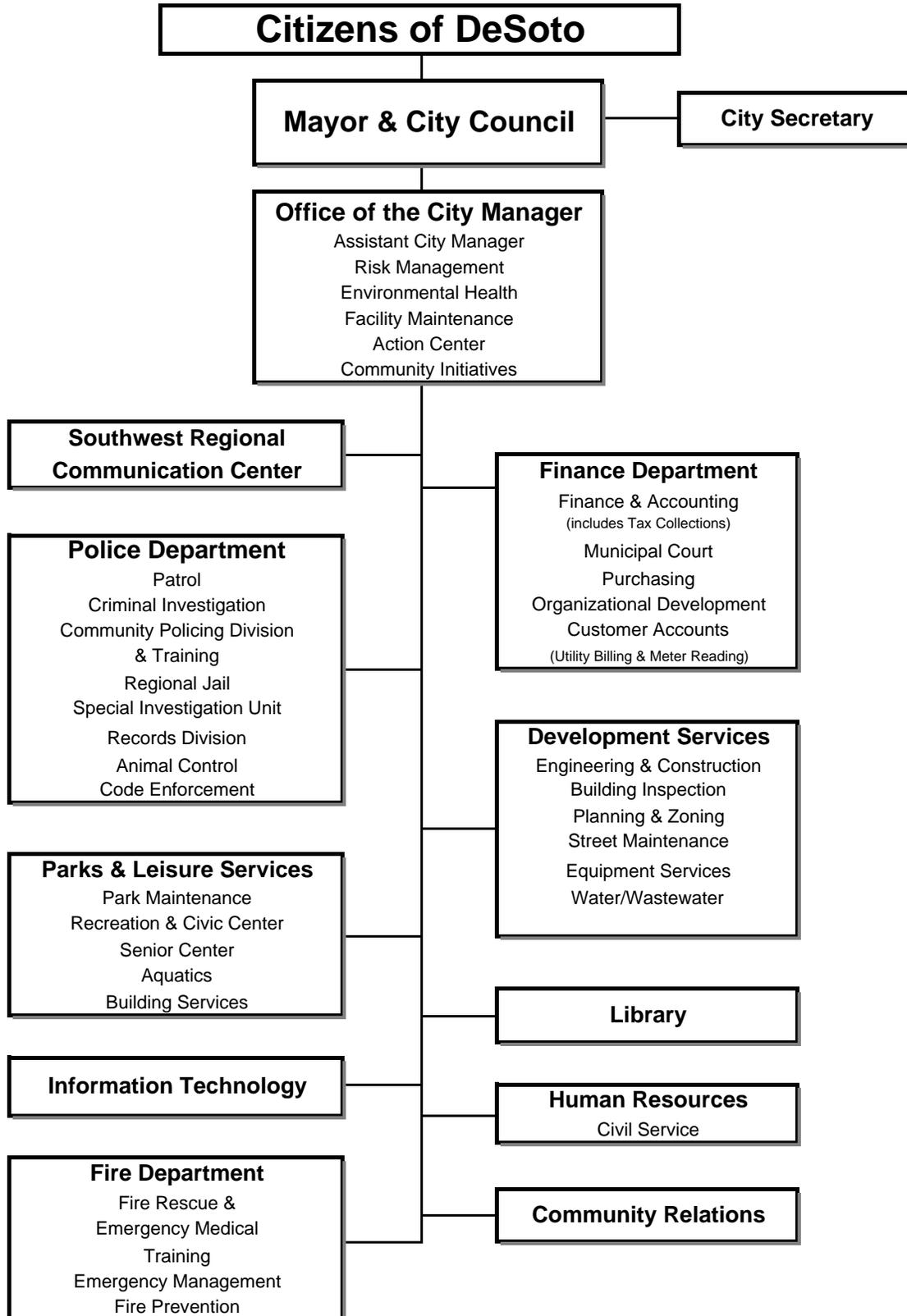
**Laura Hallmark**  
**City Secretary**

**Lucile Dade**  
**Managing Director**  
**Library Services**

**Tim Smith**  
**Managing Director**  
**Southwest Regional Communication**  
**Center**



**TEXAS**



## 2008 – 2009 Goals and Objectives

### CITY COUNCIL VISION STATEMENT

*DeSoto is an All-America City that is redeveloping into a place where people live, work, and play in a prosperous, attractive, culturally embracing community with sensitivity to its citizens, history, and environment.*

The following items are included in the FY2008-2009 Goals and Objectives for the City:

#### GOAL 1) MAKE DESOTO MORE PROSPEROUS

- A. Explore the feasibility of a heliport in Eagle Industrial Park and an emergency location at the Town Center location.  
*MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY MANAGER'S OFFICE (Quarters 1-4)*
- B. Explore approaches to include DeSoto in mass transit options, including senior transportation, with other Best Southwest communities and report findings to the City Council.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*
- C. Continue to work in partnership with Senator West, the University of North Texas at Dallas, the North Central Texas Council of Governments, and the Cities of Cedar Hill, Dallas, Duncanville, and Lancaster to have a four-year aviation academic program at the University of North Texas at Dallas.  
*MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*
- D. Explore the feasibility of video conferencing and possible demands for such uses in City facilities, and present a findings report to the City Council.  
*INFORMATION TECHNOLOGY, PUBLIC INFORMATION OFFICER, FACILITY MAINTENANCE, PARKS & LEISURE SERVICES (Quarters 1-2)*
- E. Per City Charter, bid the five-year contract for audit services for the City of DeSoto.  
*COUNCIL FINANCE COMMITTEE, FINANCE DEPARTMENT (Quarters 2-3)*

- F. Initiate the identified priority infrastructure improvements in the Eagle Industrial Park to include the following.
  - 1. Utilities in the 95-acre tract along Polk Street at Daniieldale Road
  - 2. Widening of Polk Street from Centre Park to Daniieldale Road
  - 3. Site development of the 27 acres at Centre Park Plaza  
*DESOTO ECONOMIC DEVELOPMENT, MAYOR AND CITY COUNCIL, DEVELOPMENT SERVICES (Quarters 1-4)*
  
- G. Increase the value of commercial assets through new development and redevelopment.
  - 1. Encourage development at Centre Park Plaza.
  - 2. Encourage development on the remaining three corners at the intersection of Beltline Road and Westmoreland Road.
  - 3. Facilitate growth and development in the Southwest Medical District.
  - 4. Support the effort by the City and Trammell Crow to attract new retail tenants to the Town Center Project.
  - 5. Provide, as appropriate, assistance to the redevelopment of the strip shopping center at southwest corner Pleasant Run Road and Hampton Road.
  - 6. Identify one or more viable tenants for the former Kmart building.
  - 7. Assist in the redevelopment and securing of new tenants for both the former Winn Dixie and Albertson's buildings.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION, MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*

**GOAL 2) EMPLOYMENT-FOCUSED ECONOMIC DEVELOPMENT**

- A. Review land use and zoning ordinances to be more user friendly to mixed-use development. Identify potential locations for such projects.  
(\*include areas zoned Neighborhood Services)  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES (Quarters 1-4)*
  
- B. Develop an analysis of inland port long-range opportunities including physical needs and workforce demands. Present analysis to the City Council and the DEDC Board with a strategy to market DeSoto as a location for selected opportunities emanating from the inland port operation.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY MANAGER'S OFFICE (Quarters 1-4)*
  
- C. Develop and execute a plan to attract a "movie grill" concept to DeSoto.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY MANAGER'S OFFICE (Quarters 1-4)*
  
- D. Develop a feasibility study to determine under what conditions a regional attraction entertainment venue such as the Nokia Theatre would locate in DeSoto.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)*

- E. Create and implement a long-term Business Retention and Expansion Program.  
*DESOTO ECONOMIC DEVELOPMENT CORPORATION, MAYOR AND CITY COUNCIL, DESOTO CHAMBER OF COMMERCE (Quarters 1-4)*

**GOAL 3) MAKE DESOTO A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY**

- A. Develop an accurate cost estimate, including a five-year inflation factor, for all general government capital projects to be included in the 2010-2014 Capital Improvement Plan.  
*ALL DEPARTMENTS (Quarters 1-2)*
- B. Update 2010-2014 Capital Improvement Plan and prepare informational material for the November 2009 Bond Referendum.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, FINANCE DEPARTMENT (Quarters 3-4)*
- C. Design and construct the following beautification projects:
  - 1. Pleasant Run (from I-35 Service Road to Hampton Road)
  - 2. Hampton Road @ Pleasant Run Road Intersection
  - 3. Installation of monuments at I-35 Service Road and Wintergreen Road, Beltline Road at I-35 Service Road, and Beltline Road at Duncanville Road.*PARKS & LEISURE SERVICES, DEVELOPMENT SERVICES (Quarters 1-3)*
- D. Continue efforts to implement the Hampton Road Redevelopment Project.
  - 1. Create an overlay district to establish development standards.
  - 2. Focus efforts to work with potential developers at South Hampton Road at Beltline Road node and the "Central Park" node.*CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES (Quarters 1-4)*
- E. In order to manage fuel increases and residential solid waste rates, conduct a series of public input sessions to obtain citizen input regarding solid waste and beautification services, to evaluate priority of cost versus service.  
*COMMUNITY INITIATIVES, CITY MANAGER'S OFFICE (Quarter 2)*
- F. Complete renovations of the Library facility and Library lobby, creating an extended-hours Internet computer room.  
*LIBRARY, ENVIRONMENTAL HEALTH/FACILITY MAINTENANCE (Quarter 1)*

**GOAL 4) RECOGNIZE AND CELEBRATE DESOTO'S HISTORY**

- A. Initiate the restoration of historic Nance Farm (develop short-term and long-term strategies for development of the property).  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DESOTO TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)*

- B. Recognize and celebrate the 60<sup>th</sup> anniversary of the incorporation of the City of DeSoto.  
*MAYOR AND CITY COUNCIL, PUBLIC INFORMATION OFFICER, CITY SECRETARY'S OFFICE (Quarter 2)*

**GOAL 5) RECOGNIZE AND CONSERVE DESOTO'S ENVIRONMENT**

- A. Review and update as appropriate the Water Conservation Plan, and present to City Council.  
*DEVELOPMENT SERVICES, PARKS & LEISURE SERVICES (Quarters 1-3)*
- B. Explore the feasibility of using well water from the Pleasant Run well to offset irrigation demands in City parks and rights-of-way.  
*DEVELOPMENT SERVICES, PARKS & LEISURE SERVICES (Quarters 1-3)*
- C. Initiate a complete study of vehicle and equipment fleet usage and specify where appropriate the uses of hybrid or other fuel efficient vehicles.  
*DEVELOPMENT SERVICES, CITY MANAGER'S OFFICE, ALL DEPARTMENTS (Quarter 1)*
- D. Staff to review all operations relative to the usage of energy and develop a plan to present to the City Council to reduce energy required to provide our current levels of service.  
*ALL DEPARTMENTS (Quarters 1-3)*
- E. Develop a report on the feasibility of using solar power to offset 15% to 20% of the City's current energy requirements to operate Town Center. If feasible develop an implementation strategy.  
*CITY MANAGER'S OFFICE (Quarter 2)*
- F. Renegotiate electricity contract for the City to stabilize rates and diversify energy sources.  
*CITY MANAGER'S OFFICE, ENVIRONMENTAL HEALTH/FACILITY MAINTENANCE (Quarter 1)*
- G. Develop and implement a plan to increase City-wide recycling.  
*COMMUNITY INITIATIVES, CITY MANAGER'S OFFICE, KEEP DESOTO BEAUTIFUL CORPORATION BOARD, PARKS & LEISURE SERVICES; PARK DEVELOPMENT CORPORATION (Quarters 1-4)*

**GOAL 6) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES**

- A. Complete a study and make recommendations to the City Council regarding long-term retirement strategies for City employees.

*HUMAN RESOURCES, FINANCE DEPARTMENT, CITY MANAGER'S OFFICE (Quarter 2)*

- B. Solicit, analyze, and implement bids for health insurance, dental insurance, and other employee benefits.  
*HUMAN RESOURCES (Quarters 1-4)*
- C. Mayor and City Council will host an employee appreciation luncheon in the spring of 2009.  
*MAYOR AND CITY COUNCIL (Quarter 2)*
- D. Investigate avenues to update and implement additional department involvement in the City-wide Electronic Records Management Program.  
*CITY SECRETARY'S OFFICE, ALL DEPARTMENTS (Quarters 1-4)*

**GOAL 7) BECOME A LEADER IN COLLABORATIVE EFFORTS WITHIN THE REGION**

- A. In partnership with the DeSoto Chamber of Commerce and local businesses, develop a placement list for summer interns participating in the Emmitt Conrad Internship Program administered through Senator Royce West's office.  
*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-2)*
- B. Research the requirements necessary for a summer youth employment program to be included with other projects for the City Council to consider in the FY2009 Community Development Block Grant Program discussion.  
*CITY MANAGER'S OFFICE (Quarter 2)*
- C. Develop a three-year plan for youth programs to include the City and other community partners.  
*PARKS & LEISURE SERVICES, LIBRARY, POLICE DEPARTMENT, CITY MANAGER'S OFFICE (Quarters 1-4)*
- D. Review and monitor the "Rites of Passage" pilot program to determine its long-term viability as an effective youth-based program.  
*POLICE DEPARTMENT, CITY MANAGER'S OFFICE, MUNICIPAL COURT (Quarters 2-3)*
- E. In cooperation with the youth sports community, implement Year #2 of the three-year Youth Sports Initiative  
*PARK DEVELOPMENT CORPORATION BOARD, PARKS & LEISURE SERVICES (Quarters 1-4)*

**GOAL 8) ENABLE DESOTO TO BECOME A DESTINATION FOR ARTS AND ENTERTAINMENT**

Implement Year #1 of the three-year Corner Theatre Plan to enhance the cultural arts experience in DeSoto.

- A. Make identified short-term physical improvements from the Corner Theatre Symposium including new sound equipment, lowering stage, and raising sight lines.
  - B. Coordinate with Arts Commission to review grant award process.
  - C. Develop marketing strategy to support cultural art activities.
- PARKS & LEISURE SERVICES, PUBLIC INFORMATION OFFICER, ARTS COMMISSION (Quarters 1-4)*

**GOAL 9) MAKE DESOTO MORE CULTURALLY INCLUSIVE TO BUILD A STRONGER SENSE OF COMMUNITY**

- A. Support the Great Days of Service Program by
  - 1. Advertising and promoting the program through the City Lights Newsletter, website, cable channel, and other avenues available to the City;
  - 2. Coordinate with the Program's volunteer leadership in identifying properties with Code and/or structural issues which could be addressed through the Program; and,
  - 3. Assist in identifying potential Program leadership.

*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, PUBLIC INFORMATION OFFICER, POLICE DEPARTMENT (CODE ENFORCEMENT) (Quarters 2-3)*
- B. Continue to support the DeSoto Dining and Dialogue Program through continuation in the FY2009 budget of financial support through the grant and matching philosophy.
 

*MAYOR AND CITY COUNCIL (Quarters 1-4)*
- C. Provide to the DeSoto Dining and Dialogue Board of Directors, on an invitation basis, feedback on changes to the Program including content, format, and focus.
 

*MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*
- D. Continue to support homeowner's associations through
  - 1. Mayors meeting with HOA officers on a quarterly basis;
  - 2. Continuation of the Neighborhood Grant Program;
  - 3. Continuation of the HOA Involvement Workshop; and,
  - 4. Continuation of informational updates regarding programs and expanding information offered through the My Neighborhood website.

*MAYOR AND CITY COUNCIL, COMMUNITY INITIATIVES (Quarters 1-4)*
- E. Develop a communication network for seniors to include senior retirement centers and the DeSoto Senior Center.
 

*MAYOR AND CITY COUNCIL, COMMUNITY INITIATIVES, PUBLIC INFORMATION OFFICER, PARKS & LEISURE SERVICES (Quarters 1-4)*

October 1, 2008

Honorable Mayor and Councilmembers:

As in years past, the budget process officially began in January 2008 with a budget retreat among staff. The public input process kicked off in February with a redesigned survey card that yielded considerable more input than we have received in recent years. Staff visited with a number of boards and commissions along with interested homeowner associations. City Council's work began in March with the review of the preliminary data received from the survey cards and the development of this year's budget objectives. Given the challenges facing this community economically, the FY 2009 budget is a testament to the quality partnership among our Council, staff, and citizens which includes a one-cent reduction in property tax and a consistent level of programs and services expected by DeSoto residents.

The following objectives were established at the March 24, 2008 work session to be the cornerstone for the development of the operating budget for FY 2009.

1. Maintain the level of service currently being provided to DeSoto residents;
2. Maintain the operating and maintenance (O&M) portion of the tax rate at the current level of \$0.48592.
3. Provide for market adjustments to the city's pay plans.
4. Provide for upgrade to the software in the library.
5. Address the Unfunded Actuarial Accrued Liability (UAAL) in the city's Texas Municipal Retirement System (TMRS) account.
6. Maintain, at the current level, the annual appropriations to the maintenance and replacement items in the budget.

In addition to the items discussed at the March 24, 2008 work session, the Council added the following objectives at its annual retreat, which are included in the FY 2009 workplan, and have been funded in the FY 2009 budget.

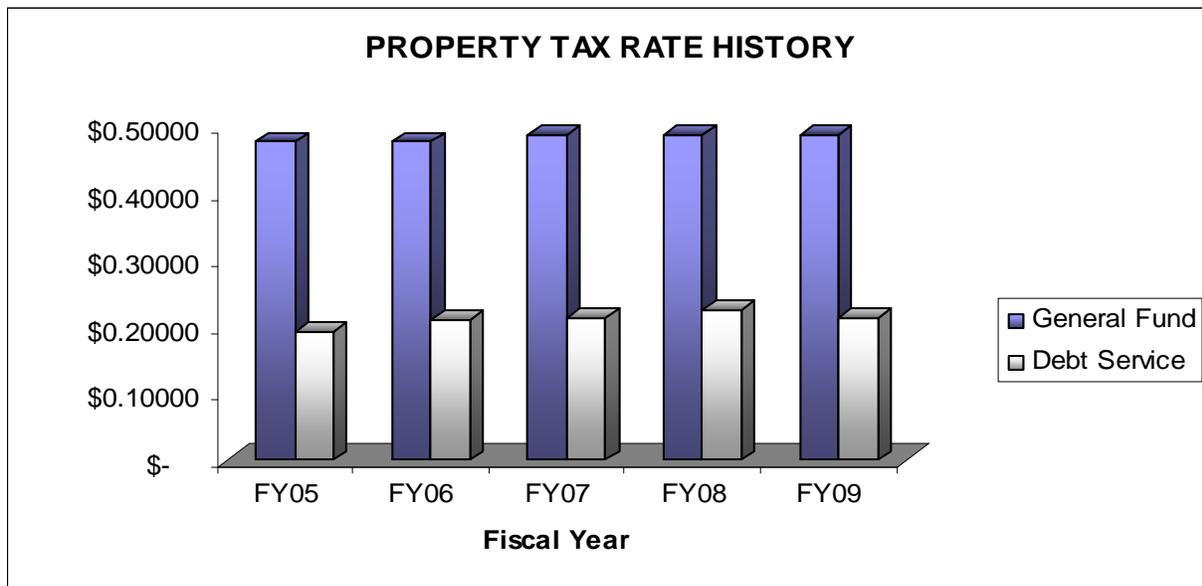
1. Support of the summer youth employment program sponsored by Senator Royce West.
2. Continue to provide financial support to the DeSoto Dinning and Dialogue (DDD) program.
3. Explore alternative energy sources to power city facilities.

# GENERAL FUND

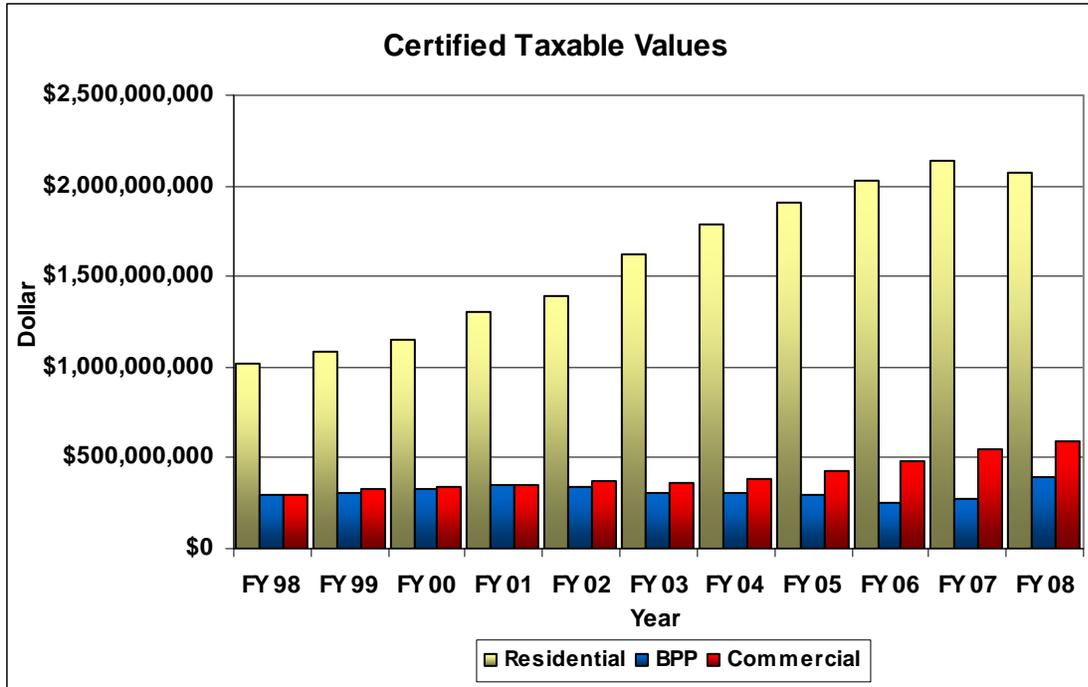
## REVENUE

Property Tax and Sales Tax continue to represent the most significant financing source of revenue for the general government operations. The yield from property tax is projected to increase by \$376,202 over the FY 2008 budget. This represents an increase of 2.5% and is much smaller than we have seen in the recent past. Clearly, the drop in the number of new housing starts contributed to the below normal revenue growth. On January 1, 2008 we had 230 new houses on the tax roll. Growth in new non-residential construction was helpful in adding new value to the roll and was a positive element in the growth we did experience. This anemic growth in our assessed valuation continues to be a concern. The FY 2009 budget was adopted with the same O&M tax rate as FY 2008, which is \$0.48592.

The following chart shows the changes in the overall tax rate over a five- budget period beginning with FY 2005.



The following chart illustrates the change in certified taxable values for residential, business personal property (BPP) and commercial.



Sales Tax is projected to increase \$300,000 or 5.6% over FY 2008. We continue to be pleased with the steady increase we have seen in the area of sales tax receipts. Our cautious sales tax projections in past fiscal years continue to hold, so we have applied that same forecasting logic to the FY 2009 budget.

The following chart reflects the various revenue categories over a five-budget period beginning with FY 2005.

REVENUES	Actual 04-05	Actual 05-06	Actual 06-07	Year-End Forecast 07-08	Adopted Budget 08-09
Property Taxes	\$ 11,838,017	\$ 12,753,875	\$ 14,000,736	\$ 14,767,105	\$ 14,908,307
Pmt. In Lieu of Property Tax	237,317	237,317	237,317	237,317	237,317
Sales Tax in Lieu of Property Tax	1,490,722	1,551,592	1,682,296	1,761,396	1,861,396
Sales Tax	2,981,444	3,103,187	3,364,592	3,597,793	3,797,793
Mixed Beverage Sales Tax	27,743	25,688	30,058	30,000	32,000
Franchise Fees	3,250,554	3,848,099	3,632,255	3,377,257	3,552,330
Fines and Forfeits	950,937	1,031,325	998,575	945,000	1,140,000
Miscellaneous Revenue	507,316	388,955	424,923	457,180	457,000
Licenses and Permits	1,176,461	1,040,754	1,174,424	648,605	562,715
Charges for Services	511,171	530,818	496,032	701,000	831,150
Recreation	239,278	243,027	229,686	247,600	286,390
Interest Earnings	173,085	413,409	532,174	300,000	300,000
Administrative Services	1,487,825	1,487,825	1,546,945	1,546,945	1,546,945
Intergovernmental Revenue	249,140	239,581	301,697	398,720	324,200
Interfund Transfers	-	-	24,410	47,925	47,925
<b>TOTAL REVENUES</b>	<b>\$ 25,121,010</b>	<b>\$ 26,895,450</b>	<b>\$ 28,676,120</b>	<b>\$ 29,063,843</b>	<b>\$ 29,885,468</b>

The budgeted increase in revenue from these two major sources, property taxes and sales taxes, over FY 2008 is \$676,202 or 3.3%. The balance of the revenue growth is from two

additional categories: Franchise Fees and Charges for Service. The revenue from franchise fees were increased by \$180,073. This is due to increases from the electric and gas franchises. The increase in electricity is due to the final payment in a three year installment as a condition of a rate settlement with TXU. The net increase in this revenue source is \$87,073. The increase in the franchise fee from 4% to 5%, approved in FY2008, is the reason for the increase in the gas franchise revenue. Charges for Services were increased by \$296,150. The two areas of increase were Ambulance Billing and Mowing Revenue. Ambulance revenue increased by \$245,000 as a result of a new rate schedule adopted in FY 2008 and process improvements on the part of our third party collection agency. This year we changed the method we used to account for the process associated with the mowing liens which are placed on property after the city has the property mowed for compliance. In non departmental (101-99-01), there is an expense included in Contractual Services of \$50,000 to cover this activity. The net income after this direct expense is budgeted to be \$10,000 in FY 2009.

Overall revenue in the General Fund grew by \$951,125 which represents a 3.3% increase over the FY 2008 budgeted revenue. Annual revenue growth since FY 2000 has averaged 7%.

## ***EXPENDITURES***

Anticipating a smaller revenue growth than previous years, the focus in the development of the FY 2009 spending plan was on delivering the same level of services with less funding when adjusted for inflation. Some of the ways the Managing Directors accomplished this goal are highlighted throughout this section.

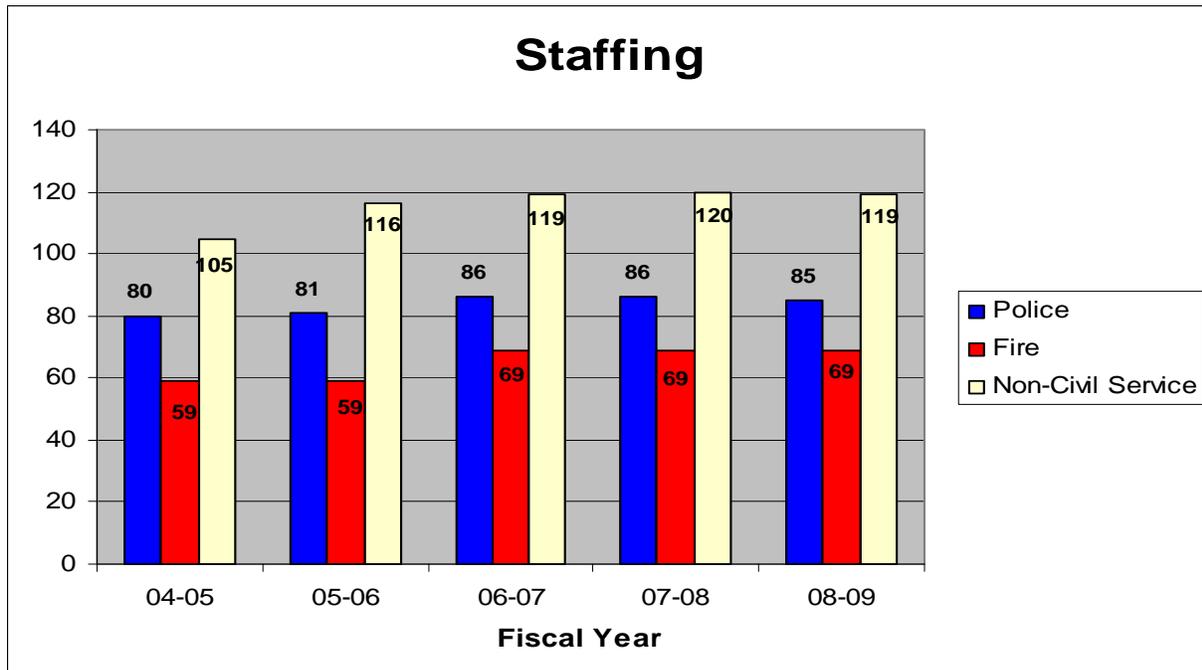
Because the City of DeSoto is a service organization, a major portion of the operating budget is allocated to employee compensation and fringe benefits. Maintaining these items at a current market rate requires that new resources be allocated annually. The market review of compensation was conducted, using Metroplex cities of comparable size and resources, and salaries for FY 2009 were adjusted accordingly.

The total cost associated with salary adjustments in FY 2009 is \$480,613. As in past years this amount is split 58% to the protective services (Fire and Police) and 42% for the balance of the workforce. In addition to the salary adjustment we have experienced an increase in the TMRS contribution. The retirement system has been the topic of several discussions in recent work sessions, so a detail discussion here would be redundant. However, it is important to note that in FY2009 we will continue participation in TMRS by exercising the option to pay out the UAAL over an eight year period. The impact of this decision for FY 2009 is \$76,796, which results in a rate increase from 13.54% in FY 2008 to a rate of 13.99% in FY 2009. This holding approach allows us to continue in TMRS and develop a plan to meet, over time, the UAAL obligation. During FY 2009 a permanent solution will be developed. The cost of a permanent solution will be reflected in the FY 2010 budget and beyond. All other personnel related benefit programs remain at the level reflected in the FY 2008 budget. The total increase in salaries and benefits over FY 2008 is \$601,813.

In addition to these changes in the cost of benefits, there were changes in the number of personnel in the FY 2009 budget. The FY 2008 budget reflects a total of 275.08 full time equivalent positions (FTE) in the General Fund. The FY 2009 budget is built with an FTE of 272.58. Some significant personnel changes to note include:

- Organizational Development removed
- Parks Maintenance Supervisor removed
- Code Officer removed
- Public Works Inspector removed
- Record Program Technician removed
- Two Finance Intern positions added
- Two part time positions in parks maintenance added

The following chart reflects the changes in staffing levels over a five-budget period beginning with FY 2005.



To make sure the reduction of these positions does not result in a diminution of services the Managing Directors have made judicious use of other less expensive types of resources. In PALS, for example, two part time positions will provide more direct customer service than experienced under the previous structure; in Finance provisions were made for two interns to assist with the Performance Incentive Program (PIP); and in Development Services third party inspectors will be used on a contract basis to cover any projects which cannot be handled by our remaining staff. In Code Enforcement a change in the incumbent resulted in more production and made a third Code Officer unnecessary at this time. The total increase for the personnel accounts in the FY 2009 budget is \$698,553 or 3.6%.

Some departmental highlights include the following:

***General Administration:***

The Community Initiative Division (101-01-13) in General Administration has assumed the ½ support of the Community Service Representative. In prior years this half was reflected in the City Manager's Office Division (101-01-12). The other half of this position is in the Environmental Health/Action Division (101-01-14) where it has historically been reflected. This action resulted in no net change in authorized positions. It simply placed the salary in the division that supervises this position during the ½ time in the City Manager's Office.

In the Environmental Health/Action Center Division (101-01-14), postage is included in the Supplies category of the program expenditures. Postage was budgeted at less than the previous year in the face of an increase in postage. Even though the actual savings is small I mention this as an example of the thought process that has permeated this budget. The reason for the decrease is because we will be sending less correspondence that requires postage and more that can be sent via e-mail. In this example, as in many throughout the budget, we have saved money without reducing services.

***Finance:***

In the Financial Administration Division (101-02-10) of Fiscal Services Department there are several changes to note. There is an increase in the Contractual Services category of the program expenditures. Approximately \$25,640 of this increase is attributed to anticipated increases in the audit fee; DeSoto's contribution to the appraisal district; and the joint tax collection office. There is a new allocation of \$17,000 due to computer software maintenance, which provides funds to maintain the finance software and was in the Information Technology budget until FY 2009. The move was to place the expense in the department incurring the cost. The Organization Development Division (101-02-16) has been eliminated and this activity has been replaced with an allocation for two interns in the Personnel category in the Finance Administration Division.

***Development Services:***

The Development Services Division (101-03-10) budget of the Development Services Department reflects the reduction of a Public Works Inspector, shown in the Personnel category, and an increase in Contractual Services category of \$25,000 for third party inspection should the work load warrant such outside assistance.

The Building Inspections Division (101-03-11) reflects the slow down in the housing market. The impact of this activity is seen in Contractual Services which is reduced by \$60,414. Since third party inspectors are used to handle most of the inspections during a slow down, appropriate adjustments were made in revenue and expenses. This will continue to be possible until we fail to reach approximately 100 new housing starts. Below this figure fixed costs associated with the inspection division will need to be reduced. In FY 2009, 105 new housing are anticipated.

In the Street Maintenance Division (101-03-20) there are several changes to note. Supplies category reflects a reduction of \$10,000 from FY 2008 because the materials used to repair utility cuts have been budgeted in the Water and Sewer Maintenance Division. However, the annual amount for these repairs is \$25,000, so this category actually reflects an increase of material available for normal street repair. Contractual Services category has increased \$100,000 for the additional cost of electricity for street lights.

In the Equipment Services Division (101-03-22) Supplies category has increased \$100,000 over the amount budgeted in FY 2008 due to increased costs associated with the price of fuel.

***Parks & Leisure Services:***

In the Parks Maintenance Division (101-05-20) of the Parks and Leisure Services Department (PALS), the position of Parks Maintenance Supervisor was eliminated from the Personnel category. The Managing Director has reorganized the staff assignments in this division to be more customer-focused. As noted earlier, two part time positions have been added which are also included in the Personnel category.

In the Senior Center Division (101-05-22) the Capital Outlay category reflects an appropriation of \$90,000 for the purchase of a new 25 passenger van. Two 15 passenger vans have reached their useful life and are scheduled for replacement in FY 2009. The department, after reviewing their program and the types of vans available, elected to replace the two vans with one that is larger and adequately equipped to handle handicapped and less mobile customers. In the Personnel category, there is a reduction of \$16,796 in part time salaries, which reflects the traditionally unused portion of this account. Rather than continuing to budget the full amount, only to have an unused portion at the end of the year, the Managing Director budgeted a number more harmonious with historical usage. There is no service impact associated with this reduction.

As a part of their FY 2008 work plan, a study of the Corner Theatre was conducted and contains a three year approach to accomplish the improvements cited in the study. The first year involves the lowering of the stage and the elevation of some of the seating area. Included in the FY 2009 budget is \$20,000 from available fund balance to accomplish these changes.

***Police:***

There are several notable adjustments in the Police Division (101-06-10) of the Public Safety Department. In Records Management, the Chief eliminated one Program Technician position, which is reflected in the Personnel category. Given the changes in computer technologies associated with this function, he believes that the same level of service can be provided with one less person. Additionally, because of new radios and radio system, ten (10) mobile phones have been eliminated from the Contractual Services category. This reduction has no service implications.

In the Code Enforcement Division (101-06-17) one Code Enforcement officer position was eliminated and is reflected in the Personnel category. In FY 2008 this division

experienced some change in personnel and with the current personnel and organizational arrangement where Public Service Officers (PSO's) are used in dedicated areas of the city as Code Officers, this change can be made with out any impact on the service provided.

For the past several years an in-house manpower allocation study was conducted of the patrol division. This analysis has been in direct response to the question often received regarding the adequacy of our patrol manpower strength. This year, Justice Research Consultants, LLC was hired to conduct the manpower analysis for Police Officers and PSOs. The study suggested that in FY 2009 an additional two PSOs be added to support the Patrol Division. While we agree with this assessment and recommendation, we believe we can achieve the same effective manpower results by using part time personnel instead of full-time in several of the currently authorized positions. By using the total allocation of two (2) authorized full-time PSOs through part-time staffing, the Chief believes the support to patrol can be achieved without adding two new full-time positions.

***Library:***

The Library Department (101-10-30) added one part-time position. In FY 2009 the remodeling of the Library entrance will be completed including the new computer room which will be accessible from the foyer. This arrangement will enable this portion of the library to open before the main area. This part time position will serve as the attendant during the extended hours for this portion of the library. In Contractual Services, book lease & periodicals were reduced by \$19,465, which is the result of providing more periodicals on line as opposed to hard copies. This reduction will not result in a reduction in customer service.

This budget also provides for the upgrade of the software the library uses to maintain its collection. Funding for this software was approved by Council for a one-time use of available fund balance in the amount of \$98,700 and is included in Non-Departmental (101-99-01) in Contractual Services. Finally, in keeping with our annual effort to increase the amount spent on book purchases, Capital Outlay has been increased by \$10,000.

***Human Resources:***

For the recent past, a part time position of Civil Service Administrator has been funded in the in the Civil Service Division (101-12-22) of the Human Resources Department. The proposal in the FY 2009 budget is to remove this funding from Contractual Services. This will not represent a change in service level because the HR Director will assume these functions.

***Non Departmental:***

Non Departmental (101-99-01) is the final area in the General Fund. In Non Departmental several line items are of note. In Contractual Services, a Transfer for Animal Shelter Debt is included in the amount of \$50,559. This is the City of DeSoto's pro rata share of the debt payment associated with the new Animal Shelter. Since Cedar Hill is the administrative city for this joint project they issued the debt for the new shelter and the annual principle and interest cost are borne equally between the cities of DeSoto, Duncanville and Cedar Hill. This appropriation will occur annually until the debt is retired.

Also included in Contractual Services is an appropriation of \$60,000 for the consultant study to develop alternative retirement approaches for the city to consider in FY 2009. Finally, the City of DeSoto's pro rata share of the Regional Dispatch in the amount of \$931,834 and Regional Jail in the amount of \$214,733 are also expensed out of Non Departmental.

## **OVERALL ASSESSMENT**

The FY 2009 General Fund budget meets the general government objectives enumerated earlier. Of equal importance is the fact that this was accomplished in the face of anemic growth in revenues and through creative problem solving on the part of the Managing Directors.

The FY 2009 budget has revenues of \$29,885,468 and expenses of \$29,837,242 resulting in current revenue higher than current expenses by \$48,226. The FY 2009 General Fund revenue is based in part on an O&M tax rate of \$ 0.48592. The city maintains a fund balance in the General Fund equal to 60 days of operation.

## **WATER AND SEWER FUND**

The Water and Sewer Fund is the second largest fund in terms of both revenue and employees performing services through the FY 2009 Budget. One of its distinguishing features is the large proportion of revenues devoted to Contracted Services. DeSoto contracts with third party agencies to provide treated water and to process the sewer.

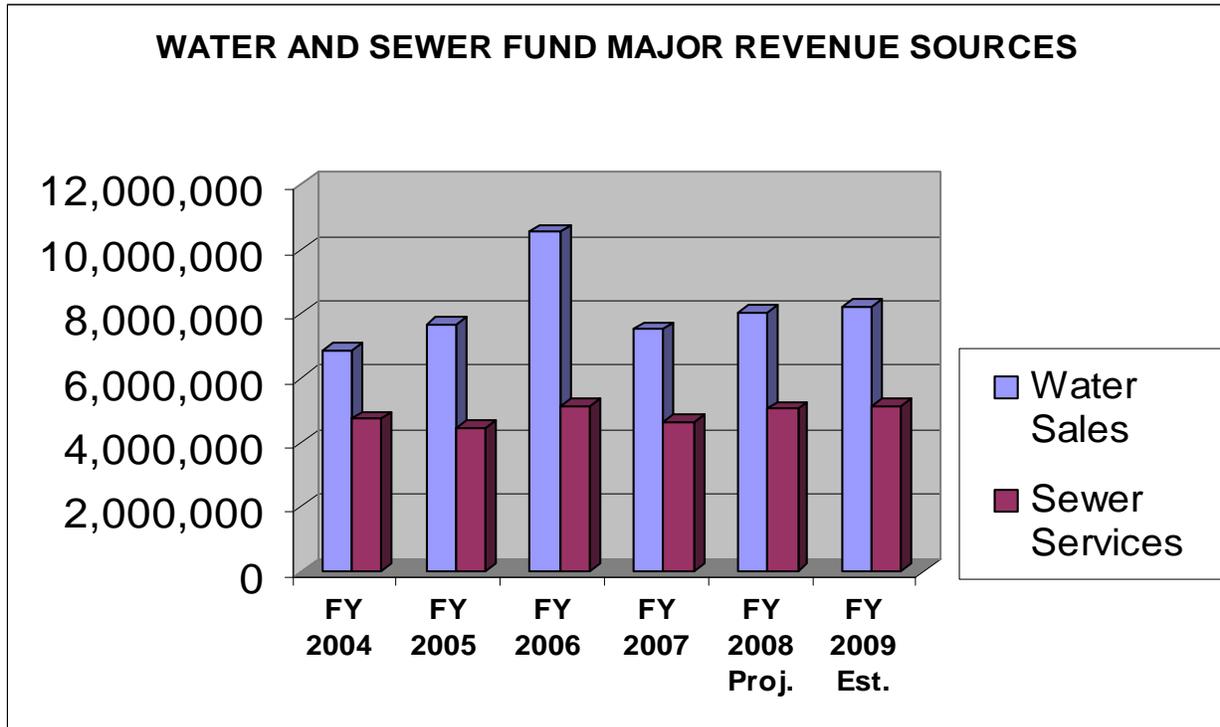
The current rate for water and sewer service is designed to generate revenue over operating expenses which is allocated to system improvements, including major repair and replacement and system expansion. The resulting annual capital contribution has remained at \$2.25 million dollars for the past eleven years. The philosophy underpinning this approach has been labeled as "Pay as you go". Each year we revisit this concept to be sure that not only will the amount set aside annually meet our capital projects needs, but that there is continued council support for this approach. The effects of this approach over the number of years it has been in existence are a debt free Water and Sewer Fund and the timely funding of system maintenance and upgrade. During the FY 2008 budget discussions, it was determined that the future capital needs were going to greatly out strip the current allocation of \$2.25 million dollars. Several approaches were discussed to meet this projected short fall ranging from the continuation of the "pay as you go" approach to a total debt structure to some hybrid approaches taking parts of both debt and cash. The directive from that discussion was to move the system into a debt structured capital project financing by using the \$2.25 million already reserved in the rate to pay the Principal and Interest (P&I) obligations associated with the first series of bonds sold. During the FY 2009 budget discussions, Council revisited this issue and validated the decision of FY 2008. No

rate increases for water or sewer rates will be required in FY 2009. In FY 2009, a rate analysis will be conducted to establish new rates for FY 2010 based on the decision to move to a debt structured capital project directive along with a review of current service fees and deposit amounts.

## **REVENUE**

There is a slight increase in revenues due to the new homes that have been built in DeSoto over the past year. Sewer revenues are also projected to be slightly above the 2008 level due to higher winter averaging. In order to maintain rate stability, \$477,901 will be used for operations out of the \$2.25 million set aside in previous years for capital projects.

The chart below shows the changes in water and sewer revenues over a six year period beginning with FY 2004.



## **EXPENDITURES**

The same costs increases associated with the personnel experienced in the General Fund are also experienced in this fund. Following are highlights of the divisions in this fund.

### ***Customer Accounts:***

In the Customer Accounts Division (502-02-10) one major change is noted. In Contractual Services, Bad Debt Expense is budgeted at \$100,000, which has increased from \$75,000 in FY 2008. In past years the bad debt write-off was relative small and was done at the time of the year end close through the audit. This number, however, has grown steadily over the years until last year it reached a point it should be expensed through the budget.

### ***Water/Wastewater Maintenance:***

There are a couple of items of note in the Water/Wastewater Maintenance Division (502-03-20). In our effort to reduce the growth of overhead, a position has been eliminated from the Personnel category. To cover the functions performed by this position \$48,428 is included in Contractual Services. This enables us to continue to perform the same level of service to our customers by using outside professional help on an as needed basis.

As noted in the introduction to this Fund much of the cost reflected in this Fund is associated with contracts for wholesale water and wastewater disposal. The two contracts for this service reflect the single largest increase between the FY 2008 and 2009 budgets. For water service purchased from Dallas Water Utilities, there is an increase of \$174,047. For sanitary sewer service purchased from the Trinity River Authority, there is an increase of \$324,440. The total increase in these two line items is \$498,487.

Also included in Contractual Services is a Transfer to Capital Projects, which has funded the "pay as you go" plan in years past in the amount of \$2,250,000. In FY 2009, there is a reduction of \$477,901, which is necessary to balance current expense with current revenue without an increase in rates.

## **OTHER FUNDS**

There are several additional funds, which support personnel that should be noted. These include: the **Hotel Occupancy Fund**, the **Storm Drainage Fund**, the **Sanitation Fund**, the **Regional Dispatch Fund**, and the **Regional Jail Fund**. The Hotel, Sanitation and Storm Drainage Funds have independent revenue streams that support the operation. The Dispatch and Jail Funds are supported through contributions from the General Fund and from the other cities with whom we have partnered.

## **REVENUE**

Revenue in the Hotel Occupancy Fund increased in FY 2009 by \$40,000 due to the increase in properties that have come on line in 2008. Revenue for the Storm Drainage

Fund is derived from the \$6.00 per month per residential property and \$24.00 per month for commercial. This generates cash flow that is used to support the operations of this function and is leveraged for capital to finance the major drainage improvements in the CIP. Both the Regional Dispatch and the Jail Funds receive sufficient revenue to support operations from the cities who partner in the activity. DeSoto's cost of participation is \$214,733 in the jail operation and \$931,834 in dispatch.

In FY 2009, revenue in the Sanitation Fund is projected to be \$2,982,882. Sanitation fees for residential collection, which total \$2,220,882, are based on the addition of 175 houses. Residential sanitation fees will remain at the current monthly rate of \$13.04, which has been in effect since 1999. Commercial revenue, totaling \$747,000, decreased 6.6% over FY 2008 to factor in the monthly fuel adjustment for commercial and industrial customers, authorized by the City Council through a Memorandum of Understanding.

## **EXPENDITURES**

In the Hotel Occupancy Fund (221-00-00) there are several items of note. Appropriations for Arts Grants have increased to \$30,000 in FY 2009. In addition, \$15,000 was allocated for a part-time intern to provide a much higher level of technical support needed to maintain sound and lighting equipment, which is currently not available. To increase patron participation in support of the arts in DeSoto, \$9,000 was allocated for billboards and advertising to support programs offered throughout the year in the Corner Theatre.

The Chamber of Commerce's Tourism budget, which is funded through the Hotel Occupancy Fund, increased to \$92,000 from \$52,000. The additional funds are to increase advertising of events and activities through print advertisements and brochures. In addition, two events are planned that will bring visitors to DeSoto in FY 2009. Those events include a "Jazzfest", that will be part of the grand opening festivities of the Town Center Project and the Vietnam Traveling Wall. This fund is providing partial funding for these events. The balance of funds needed will be raised through sponsors.

Expenditures in the Sanitation Fund (552-00-00) total \$3,862,937. All sanitation collection fees, residential and commercial disposal costs, and the administrative fee for the General Fund total \$2,854,642 and are included in the expenditure total. This amount also includes the residential fuel adjustment authorized by the City Council as noted above for FY 2009. All other services provided for through this fund will continue in FY 2009. In FY 2008, funds were appropriated in the amount of \$200,000 for landscaping improvements at the Pleasant Run and Hampton Road Intersection; \$240,000 to provide landscaping along the medians from I-35 to Hampton Road; and \$75,000 for monuments at various entries. These projects were put on hold due to timing related to the Town Center Project and the shopping development at I-35 and Pleasant Run, but have been reallocated in FY 2009.

There are no changes of note in the Drainage, Regional Dispatch and Jail Funds.

## **OTHER TOPICS**

There are two additional topics that have a relationship with the FY 2009 operating budget – the FY2009 Work Plan and the FY 2009-2013 CIP.

### ***2009 WORK PLAN***

The FY 2009 Workplan is also included as a part of this budget document. As in years past, the Council worked on the workplan during its retreat. The vision statement, along with the objectives, was refined to meet the vision of this Council. The Managing Directors added objectives that furthered these goals and each of the objectives were assigned to the appropriate work unit. All items in the workplan which have budgetary requirements are included in this budget.

### ***FY 2009 – 2013 CIP***

Also included with this budget is a summary sheet on the proposed FY 2009 – 2013 CIP. This summary represents those projects, reached by consensus of Council, from the July CIP workshop. Council will again review these projects as apart of the FY 2010 budget process prior to a public referendum in November 2009.

## **Conclusion**

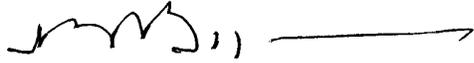
This budget represents a true partnership on the part of Council, staff, and our citizens. We met the challenge of providing a consistent level of programs and services to our citizens while reducing the property tax rate by one-cent. In addition, we also met all of the budget objectives outlined by Council earlier in the year.

I want to thank the Managing Directors, along with their staff, who addressed the challenge of preparing a budget this year without impacting the service provided to DeSoto residents. They truly did a great job!

I also want to thank Camelia Browder, Andre Houser, Gayle Reilly, and Lupe Barraza for the time and effort they spent preparing the actual numbers and information included in this budget. Thanks for a job well done.

Finally, I want to thank you for the policy direction provided to staff and for the time and effort you expended reviewing this budget while balancing the service level expectations of our citizens with the financing necessary to support those services.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jim Baugh', followed by a horizontal line with an arrowhead pointing to the right.

Jim Baugh  
City Manager

## FY 2009 BUDGET CALENDAR

February 2008	Mail Questionnaires and put on web page	City Staff
March 3, 2008	Town Hall meeting – Budget/CIP	
March 3, 2008	Training for Staff	Finance Staff, Departmental Budget Staff
March 24, 2008	Workshop with Council on Budget and CIP Plan	Council, City Manager, Department Heads
May 1, 2008	Operating Budgets due to Finance Director,	Department Heads
May 8, 2008	Performance Measures, & Goals & Objectives due to Organizational Development.	Department Heads
May 13-16, 19, 20, 2008	Department Reviews with City Manager	City Manager, Finance Director, Department Heads
July 10, 2008	CIP Workshop	Council
July 11, 2008	Budget Message from CM	
July 14, 2008	All Insurance Costs Estimates, Performance Measures, and PIP due	ACM, Dept. Heads
July 24, 2007	Council Workshop on Budget	Council, City Manager, Finance Director
July 25, 2008	Receive Certified Appraisal Roll, Calculate Effective Tax Rate	Tax Assessor/Collector
July 31, August 1 & 2, 2008	Council Workshop on Budget	Council, City Manager, Finance Director
August 11, 2008	Publish “Effective and Rollback Tax Rates and Schedules”	Tax Assessor/Collector
August 19, 2008	Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote	City Council
August 26, 2008	Publish “Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing”	Finance Director
September 2, 2008	Public Hearing on Budget and Tax Rate, Work Plan Discussion	City Council
September 8, 2008	Publish “Notice of Vote on Tax Rate”	Tax Assessor/Collector
September 16, 2008	Adoption of Budget, CIP Plan, and Tax Rate, Work Plan adoption	City Council
October 1	Fiscal Year 2009 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 1 of each calendar year and will end on September 30 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 end, 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, before August 1 each year, shall prepare and submit the budget, covering the next year, to the Council, which shall contain the following 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 condition 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.

### **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 twenty (20) 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 appropriations 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 condition 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.

# 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 1<sup>st</sup> 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 ensuing 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 day 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 7<sup>TH</sup> DAY OF OCTOBER, 2008.

APPROVED:

*Bobby G. Waddle*  
Bobby G. Waddle, Mayor

ATTEST:

*Laura Hallmark*  
Laura Hallmark, City Secretary



# City of DeSoto Financial Policies

## Fiscal

**Balanced Budget** - Budgets can not 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 two 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. Additionally, the City maintains a capital improvement program based on stakeholder input and reflects all capital projects for a five-year horizon.

## 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.

## Revenue

**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 Debt Service current fiscal year debt requirement shall not exceed debt service property tax, 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.

**Reserve Accounts** – The General Fund is required to maintain a reserve of 60 days of budgeted expenditures. The Water and Sewer Fund is required to maintain a reserve of 45 days of budgeted expenses. These reserves are needed to protect against the possibly of temporary revenue shortfalls or unpredicted one-time expenditures.

**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 bond representations. The Finance 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.

**CITY OF DESOTO**  
**4 YEAR HISTORY OF BUDGETED POSITIONS**  
**(INCLUDES PART-TIME POSITIONS AS FULL TIME EQUIVALENTS)**

<u>GENERAL FUND</u>	2005-2006	2006-2007	2007-2008	2008-2009
<b><u>CITY MANAGERS OFFICE</u></b>				
CITY MANAGER	1	1	1	1
ASST. CITY MANAGER	1	1	1	1
PUBLIC INFORMATION OFFICER	0.75	1	1	1
ASSISTANT TO CITY MANAGER	1	1	1	1
CUSTOMER SERVICE REP. (moved to Comm. Initiatives)	0.5	0.5	0.5	0
PART-TIME	0	0	0	0
TOTAL FULL-TIME POSITIONS	4.25	4.5	4.5	4
<b><u>CITY COUNCIL/CITY SECRETARY</u></b>				
CITY SECRETARY	1	1	1	1
PART-TIME	0	0	0	0
TOTAL FULL-TIME POSITIONS	1	1	1	1
<b><u>RECORDS MANAGEMENT</u></b>				
PROGRAM MANAGER	1	1	1	1
TOTAL FULL-TIME POSITIONS	1	1	1	1
<b><u>COMMUNITY INITIATIVES</u></b>				
SR CUSTOMER SERVICE REP (moved to Environmental Health)	1	0	0	0
COMMUNITY INITIATIVES MANAGER	1	1	1	1
CUSTOMER SERVICE REP. (moved to Environmental Health)	0.5	0	0	0
CUSTOMER SERVICE REP (moved from City Manager's Office)	0	0	0	0.5
TOTAL FULL-TIME POSITIONS	2.5	1	1	1.5
<b><u>ENVIRONMENTAL HEALTH/ACTION CENTER</u></b>				
ENVIRONMENTAL HEALTH SPECIALIST	1	1	1	1
SR CUSTOMER SERVICE REP (moved from Comm. Initiative)	0	1	1	1
CUSTOMER SERVICE REP. (moved from Comm. Initiative)	0	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	1	2.5	2.5	2.5
<b><u>FINANCE/ACCOUNTING</u></b>				
MANAGING DIRECTOR	1	1	1	1
ASSISTANT DIRECTOR	1	1	1	1
SENIOR CUSTOMER SERVICE REP.	1	1	1	1
ACCOUNTANT	2	2	2	2
CUSTOMER SERVICE REPRESENTATIVE	1	1	1	1
PART-TIME	0	0	0	1
TOTAL FULL-TIME POSITIONS	6	6	6	7
<b><u>MUNICIPAL COURT</u></b>				
COURT ADMINISTRATOR	1	1	1	1
DEPUTY COURT CLERK	3.5	3.5	3.5	3.5
CITY MARSHAL	1.5	0	0	0
TOTAL FULL-TIME POSITIONS	6	4.5	4.5	4.5
<b><u>PURCHASING</u></b>				
PURCHASING MANAGER	1	1	1	1
TOTAL FULL-TIME POSITIONS	1	1	1	1

**CITY OF DESOTO**  
**4 YEAR HISTORY OF BUDGETED POSITIONS**  
**(INCLUDES PART-TIME POSITIONS AS FULL TIME EQUIVALENTS)**

	2005-2006	2006-2007	2007-2008	2008-2009
<b><u>ORGANIZATIONAL DEVELOPMENT</u></b>				
ORGANIZATIONAL DEVELOPMENT MANAGER	1	1	1	0
TOTAL FULL-TIME POSITIONS	1	1	1	0
<b><u>DEVELOPMENT SERVICES/ENGINEERING</u></b>				
MANAGING DIRECTOR	1	1	1	1
STAFF ADMINISTRATIVE ASSISTANT	1	1	1	1
CITY ENGINEER	1	1	1	1
OPERATIONS MANAGER	1	1	1	1
CONSTRUCTION INSPECTOR	2	2	2	1
TOTAL FULL-TIME POSITIONS	6	6	6	5
<b><u>BUILDING INSPECTION</u></b>				
BUILDING OFFICIAL	1	1	1	1
SENIOR BUILDING INSPECTOR	1	1	1	1
PROGRAM TECHNICIAN	1	1	1	1
TOTAL FULL-TIME POSITIONS	3	3	3	3
<b><u>FIRE PREVENTION BUREAU</u></b>				
FIRE MARSHAL	1	1	1	1
TOTAL FULL-TIME POSITIONS	1	1	1	1
<b><u>PLANNING &amp; ZONING</u></b>				
PROGRAM ADMINISTRATOR	1	1	1	1
PLANNER	1	1	1	1
PLANNING TECHNICIAN	1	1	1	1
TOTAL FULL-TIME POSITIONS	3	3	3	3
<b><u>STREET MAINTENANCE</u></b>				
PROGRAM ADMINISTRATOR	1	1	1	1
OPERATIONS COORDINATOR	2	2	3	3
SENIOR SERVICE PROVIDER	3	3	2	2
SERVICE PROVIDER	4	4	4	4
TRAFFIC TECHNICIAN	1	1	1	1
MAINTENANCE WORKER	0.87	0.87	0	0
TOTAL FULL-TIME POSITIONS	11.87	11.87	11	11
<b><u>EQUIPMENT SERVICES</u></b>				
SENIOR MECHANIC	1	1	1	1
MECHANIC	1	1	1	1
P/T EQUIPMENT SERVICES	0.5	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	2.5	2.5	2.5	2.5
<b><u>PARK MAINTENANCE</u></b>				
PARK MAINTENANCE MANAGER	1	1	1	1
OPERATIONS COORDINATOR	1	1	1	1
FIELD SUPERVISOR	1	1	1	0
SENIOR SERVICE PROVIDER	3	3	3	3
SERVICE PROVIDER	4	4	4	4
SERVICE PROVIDER(SEASONAL)	0.5	0.5	0.5	1
TOTAL FULL-TIME POSITIONS	10.5	10.5	10.5	10

**CITY OF DESOTO**  
**4 YEAR HISTORY OF BUDGETED POSITIONS**  
**(INCLUDES PART-TIME POSITIONS AS FULL TIME EQUIVALENTS)**

	2005-2006	2006-2007	2007-2008	2008-2009
<b><u>SENIOR CENTER</u></b>				
PROGRAM MANAGER	0	1	1	1
PROGRAM SUPERVISOR	2	1	1	1
VAN DRIVER	1.5	1.5	1.5	1.5
FOOD SERVICE OPERATORS	1.5	1.5	1.5	1.5
NUTRITION ASSISTANT	0.5	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	5.5	5.5	5.5	5.5
<b><u>BUILDING SERVICES</u></b>				
FIELD SUPERVISOR	1	1	1	1
SENIOR SERVICE PROVIDER	1	1	1	1
SERVICE PROVIDER	5	5	5	5
TOTAL FULL-TIME POSITIONS	7	7	7	7
<b><u>RECREATION</u></b>				
MANAGING DIRECTOR	1	1	1	1
PROGRAM ADMINISTRATOR	1	1	1	1
PROGRAM SUPERVISOR	2	2	2	3
COMMUNITY AFFAIRS SPECIALIST	0	1	1	0
RECREATION SPECIALIST	0.58	0.58	0.58	1.58
SENIOR SECRETARY	1	1	1	1
P/T RECREATION ATTENDANTS	3	3	3	3
TOTAL FULL-TIME POSITIONS	8.58	9.58	9.58	10.58
<b><u>AQUATICS</u></b>				
POOL MANAGER	1	1	1	1
ASSISTANT POOL MANAGER	2	2	2	2
LIFEGUARDS	8.5	8.5	8.5	8.5
CASHIERS	2.5	2.5	2.5	2.5
TOTAL FULL-TIME POSITIONS	14	14	14	14
<b><u>POLICE</u></b>				
CHIEF	1	1	1	1
ASSISTANT CHIEF	1	1	1	1
CAPTAINS	2	2	2	2
LIEUTENANTS	5	5	5	5
SERGEANTS	8	8	8	8
CORPORAL	5	5	5	5
POLICE OFFICERS	46	49	49	49
SENIOR SECRETARY	2	3	3	2
SECRETARY	2	1	1	0
PROGRAM TECHNICIAN	1	1	1	1
PROGRAM SUPERVISOR	1	1	1	1
PROGRAM COORDINATOR	2	2	2	2
PUBLIC SERVICE OFFICER	5	7	7	7
PART TIME	0	0	0	1
TOTAL FULL-TIME POSITIONS	81	86	86	85

**CITY OF DESOTO**  
**4 YEAR HISTORY OF BUDGETED POSITIONS**  
**(INCLUDES PART-TIME POSITIONS AS FULL TIME EQUIVALENTS)**

	2005-2006	2006-2007	2007-2008	2008-2009
<b><u>ANIMAL CONTROL</u></b>				
SR. ANIMAL CONTROL OFFICER	1	1	1	1
ANIMAL CONTROL OFFICER	1	1	1	1
PART-TIME	0	0	0	0.5
TOTAL FULL-TIME POSITIONS	2	2	2	2.5
<b><u>CODE ENFORCEMENT</u></b>				
CODE ENFORCEMENT MANAGER	1	1	1	1
CODE ENFORCEMENT OFFICER	1	1	2	1
SENIOR SECRETARY	1	1	1	1
TOTAL FULL-TIME POSITIONS	3	3	4	3
<b><u>FIRE RESCUE</u></b>				
FIRE CHIEF	1	1	1	1
ASSISTANT FIRE CHIEF	1	1	1	1
BATTALION CHIEFS	3	3	3	3
CAPTAINS	9	9	9	9
ENGINEERS	9	9	9	9
FIREFIGHTERS/PARAMEDICS	35	45	45	45
PROGRAM COORDINATOR	1	1	1	1
PART-TIME	0	0	0	0
TOTAL FULL-TIME POSITIONS	59	69	69	69
<b><u>LIBRARY</u></b>				
LIBRARY DIRECTOR	1	1	1	1
LIBRARIAN	4	4	4	3
LIBRARY ASSISTANT	2	2	2	2
STAFF ASSISTANT	1	1	1	1
P/T LIBRARY CLERKS/PAGE/LIBRARIAN	0	3.5	3.5	5
P/T SECRETARY	0.5	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	8.5	12	12	12.5
<b><u>INFORMATION SERVICES</u></b>				
PROGRAM ADMINISTRATOR	1	1	1	1
PROGRAM MANAGER	1	1	1	1
TECHNICIAN	0.5	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	2.5	2.5	2.5	2.5
<b><u>HUMAN RESOURCES</u></b>				
MANAGING DIRECTOR	1	1	1	1
HUMAN RESOURCES GENERALIST	1	1	1	1
SR. CUSTOMER SERVICE REPRESENTATIVE	1	1	1	1
TOTAL FULL-TIME POSITIONS	3	3	3	3
<b><u>TOTAL GENERAL FUND</u></b>	<b>255.7</b>	<b>273.95</b>	<b>274.08</b>	<b>272.58</b>



**CITY OF DESOTO  
4 YEAR HISTORY OF BUDGETED POSITIONS  
(INCLUDES PART-TIME POSITIONS AS FULL TIME EQUIVALENTS)**

<b><u>STORM DRAINAGE UTILITY FUND</u></b>		<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
	<b><u>DEVELOPMENT SERVICES</u></b>				
DRAINAGE ENGINEER		1	1	1	1
TOTAL FULL-TIME POSITIONS		1	1	1	1
<b><u>TOTAL STORM DRAINAGE UTILITY FUND</u></b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b><u>STREET MAINTENANCE</u></b>				
STREET SWEEPER		1	1	1	1
TOTAL FULL-TIME POSITIONS		1	1	1	1
	<b><u>PARK MAINTENANCE</u></b>				
OPERATIONS COORDINATOR		1	1	1	1
SERVICE PROVIDER		3	3	3	3
TOTAL FULL-TIME POSITIONS		4	4	4	4
<b><u>TOTAL SANITATION ENTERPRISE FUND</u></b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
	<b><u>RECREATION &amp; CIVIC CENTER</u></b>				
RECREATION SPECIALIST		0.42	0.42	0.42	0.42
TOTAL FULL-TIME POSITIONS		0.42	0.42	0.42	0.42
<b><u>TOTAL RECREATION REVOLVING FUND</u></b>		<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>
	<b><u>JUVENILE CASE MANAGER</u></b>				
JUVENILE CASE MANAGER		0	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS		0	0.5	0.5	0.5
<b><u>TOTAL JUVENILE CASE MANAGER</u></b>		<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>TOTAL POSITIONS</b>		<b>333.68</b>	<b>353.43</b>	<b>353.56</b>	<b>350.38</b>

## 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:  
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:  
Designated to meet current and future debt service requirements on general government debt.
4. Capital Project Funds:  
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:  
Accounts 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.

**CITY OF DESOTO, TEXAS**  
**BUDGET SUMMARY BY CATEGORY**  
**FY 2008-09**

FUND CODE	FUND NAME	ESTIMATED			TRNSFRS	TRNSFRS	ESTIMATED
		BEGINNING BALANCE 10/1/2008	REVENUES	EXPENDITURES	IN	OUT	ENDING BALANCE 9/30/2008
101	<b>General</b>	<b>6,101,907</b>	<b>29,837,543</b>	<b>25,353,565</b>	<b>47,925</b>	<b>4,772,377</b>	<b>5,861,433</b>
	<b>Sales Tax Corporations</b>						-
118	Park Development Corp.	291,160	476,599	-		421,351	346,408
347	Parks Dvlp Debt Service	37,066	4,000	218,363	217,000		39,703
		<b>328,226</b>	<b>480,599</b>	<b>218,363</b>	<b>217,000</b>	<b>421,351</b>	<b>386,111</b>
	<b>Cooperative Efforts</b>						
111	Regional Dispatch	258,754	1,994,841	2,891,633	931,834		293,796
112	Regional Jail	171,381	461,466	644,200	214,733		203,380
		<b>430,135</b>	<b>2,456,307</b>	<b>3,535,833</b>	<b>1,146,567</b>	<b>-</b>	<b>497,176</b>
	<b>Special Revenue Funds</b>						
125	Economic Development Corp.	-	1,414,797	1,414,797			
209	Police Dept. Special Fund	25,431	26,000	20,000			31,431
210	Fed. Equitable Share Program	10,791	10,100	5,000			15,891
211	Police Community Activity	10,032	5,000	5,000			10,032
212	Joint City - School Grant	117,462	40,114	157,500			76
221	Hotel Occupancy	62,290	342,206	249,750		135,083	19,663
223	Youth Sports Associations	12,240	152,393	138,037			26,596
224	Juvenile Case Manager	32,690	27,000	22,623			37,067
225	Municipal Court Technology	86,419	29,000	7,500			107,919
226	Municipal Court Security	167,688	25,600	5,700			187,588
227	Recreation Revolving	326,082	277,000	233,078			370,004
228	Fire Training	84,081	240,300	206,207		48,699	69,475
229	Police Grant	46,025	1,000	10,148			36,877
230	Energy Management Fund	(251,754)	29,000	1,896,325	1,865,864		(253,215)
231	Senior Center Activity Fund	24,132	35,375	27,810			31,697
236	Lone Star Library Grant	1,816	10,018	9,818			2,016
240	Health Facilities Corporation	17,997	300	100			18,197
241	Housing Finance Corporation	28,555	600	27,500			1,655
242	Industrial Development Authority	25,255	950	250			25,955
264	Fire Grant Fund	-	130,394	130,394			-
270	Candle Meadow PID	-	153,019	153,019			-
		<b>827,232</b>	<b>2,950,166</b>	<b>4,720,556</b>	<b>1,865,864</b>	<b>183,782</b>	<b>738,924</b>
	<b>Debt Service Funds</b>						
305	General Bond Debt Service	1,937,707	6,735,120	8,423,191	1,042,397		1,292,033
		<b>1,937,707</b>	<b>6,735,120</b>	<b>8,423,191</b>	<b>1,042,397</b>	<b>-</b>	<b>1,292,033</b>
	<b>Capital Projects Funds</b>						
401	Fire PPE Replacement	93,347	400	105,802	62,000	37,320	12,625
402	Fire Equipment Replacement Fund	138,584	3,000	54,000	44,000		131,584
403	Furniture Equipment Replacement	(13,938)	200	20,000	20,000		(13,738)
407	Parks Maintenance	54,659	1,000	12,000	26,000		69,659
408	Pool Maintenance	42,701	2,500	20,000	24,000		49,201
409	Police Equipment	19,376	1,600	94,500	94,569		21,045
410	Facility Maintenance	31,938	5,500	261,666	261,666		37,438
411	SWRCC Radio Replacement	832,125	5,000	837,125			-
412	Electronic Equipment Replacement	303,291	8,600	222,000	194,629		284,520
417	Park Land Dedication	90,077	16,000	91,000			15,077
418	Concrete Street Repairs	116,164	500	-			116,664
419	Streets - City Funds	616,607	7,000	1,144,000	637,415		117,022
420	Equipment Replacement	846,970	42,000	882,900	882,900		888,970
429	2007 Fire Station Improvements	131,366	-	-			131,366
439	2007 Park Improvements	326,110	2,000	179,000			149,110
459	Hampton RD Lighting GOs	1,077,102	7,000	1,000,000			84,102
461	2006 Intersection Widening Fund	150,960	3,200	150,000			4,160
462	Service Center	104,880	4,500	80,000			29,380
463	2004 Street Improvements	613,767	-	-			613,767
464	2005 Street Improvements	511,855	20,000	500,000			31,855
465	2006 Street Improvements	2,647,010	75,000	2,273,000			449,010
467	2007 Street Improvements	3,032,482	95,000	2,020,000			1,107,482
468	2008 Bond Improvements	2,769,729	30,000	900,000			1,899,729
476	Streets	368,716	3,750	365,000			7,466
480	2004 Town Center Improvements	22,394	500	-			22,894
481	2004 Vision Projects	8,914	500	-			9,414
482	2005 Vision Projects	1,201,199	10,000	1,000,000			211,199
483	2006 Vision Projects	259,738	-	259,738			-
484	2007 Town Center Catalyst Project	112,787	10,000	-			122,787
485	Town CTR East Side Landscaping	707,000	10,000	700,000			17,000
486	General Fund Capital Improv	272,268	1,000	265,000			8,268
487	Town CTR Project Cos	753,500	1,000	750,000			4,500
488	Town CTR Remodel Gos	608,169	3,000	600,000			11,169
		<b>18,851,847</b>	<b>369,750</b>	<b>14,786,731</b>	<b>2,247,179</b>	<b>37,320</b>	<b>6,644,725</b>

CITY OF DESOTO, TEXAS  
 BUDGET SUMMARY BY CATEGORY  
 FY 2008-09

FUND CODE	FUND NAME	ESTIMATED			TRNSFRS	TRNSFRS	ESTIMATED
		BEGINNING BALANCE 10/1/2008	REVENUES	EXPENDITURES	IN	OUT	ENDING BALANCE 9/30/2008
<b>Fiduciary Funds</b>							
607	DeSoto Clock Tower	23,184	650	-			23,834
624	Library Trust	44,287	10,200	7,000			47,487
		<b>67,471</b>	<b>10,850</b>	<b>7,000</b>	-	-	<b>71,321</b>
<b>Enterprise Funds</b>							
502	Water and Sewer	1,676,637	13,756,000	11,051,352		2,551,126	1,830,159
503	Water Meter Replacement Fund	604,381	10,000	413,500	262,000		462,881
508	Water and Sewer Capital Projects	496,061	10,000	2,230,000	1,772,099		48,160
522	Storm Drainage Utility	1,361,339	1,438,150	332,765		1,396,075	1,070,649
528	2006 Drainage Improvements	1,243,397	25,000	900,000	800,000		1,168,397
552	Sanitation	1,433,025	2,982,882	3,823,937		39,000	552,970
		<b>6,814,840</b>	<b>18,222,032</b>	<b>18,751,554</b>	<b>2,834,099</b>	<b>3,986,201</b>	<b>5,133,216</b>
<b>TOTAL FUNDS</b>		<b>35,359,365</b>	<b>61,062,367</b>	<b>75,796,793</b>	<b>9,401,031</b>	<b>9,401,031</b>	<b>20,624,939</b>

**CITY OF DESOTO, TEXAS  
BUDGET SUMMARY BY CATEGORY  
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES**

**GENERAL FUND**

Due to anticipated smaller revenue growth the City forecasts a reduction in the General Fund balance of \$240,474, a 3.9% reduction of the estimated beginning fund balance of \$6,101,907. This is primarily due to

- The annual adjustment to employee compensation (\$601,813)
- Increases in audit fees and DeSoto's contribution to the appraisal district (\$25,640)
- An increase in third party inspection should work load warrant (\$25,000)
- Increased electricity for street lights (\$100,000)
- City's share of animal shelter debt payment (\$50,559)

One time uses of fund balance include funding the renovation of Development Services offices (\$40,000), upgrades to the Corner Theater (\$20,000), acquisition of Electronic Signs (\$70,000), Library improvements (\$98,700), and a TMRS study (\$60,000).

Increases to the General Fund revenue are projected to come primarily from an increase in property taxes (\$376,202); a projected increase of 5.6% in sales taxes (\$300,000); increases in franchise fees (\$180,073), and ambulance billing charges for services (\$245,000).

**SALES TAX CORPORATIONS**

The 2009 Budget provides for an overall increase in this category of funds of \$57,885, a 17.6% increase to the estimated total beginning fund balance of \$328,226. This overall increase is a result of the projected increased sales tax. A portion of the overall sales tax revenue belongs to the DeSoto Park Development Corporation (1/8 cents of the total 2 cents sales tax collected by the City).

**COOPERATIVE EFFORTS**

The fund balance is projected to increase by \$66,399, a 15.4% increase to the beginning fund balance of \$430,135. The debt service requirement of the newly constructed public safety radio system and the development of the alarm monitoring business initiative are the focus of the Regional Dispatch. Approximately 98.2% of the revenues of the Regional Dispatch program are provided by the participating cities of Cedar Hill, DeSoto and Duncanville. Approximately 95.3% of the revenues of the Regional Jail program are provided by the participating cities of Cedar Hill, DeSoto and Lancaster.

**SPECIAL REVENUE FUNDS**

The 2009 Budget provides for an overall decrease in this category of funds of \$88,308, an 10.7% decrease in the estimated beginning fund balance of \$827,232. The overall decrease is due to the following:

**Joint City – School Grant (Fund 212)**

Grant funds received for purchase and installation of school security equipment which will be completed in FY09.

**Hotel Occupancy (Fund 221)**

This fund combines a revenue increase from three new hotels with an expenditure increase of \$40,000 to the Chamber. The contribution to Arts Grants has been increased by \$5,000.

**CITY OF DESOTO, TEXAS  
BUDGET SUMMARY BY CATEGORY  
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES**

**Fire Training (Fund 228)**

This fund balance is projected to decrease due to an increase in transfer to debt service.

**DeSoto Housing Finance Corporation (Fund 241)**

This fund continues its commitment to provide resources to the neighborhood grant program. This program assists community homeowners associations with beautification projects.

**CAPITAL PROJECTS FUNDS**

The 2009 Budget provides for an overall reduction in this category of funds of \$12,197,622, a 64.6% decrease of the estimated total beginning fund balance of \$18,873,449. This overall decrease is a result of decreases occurring in the following funds:

**Fire PPE Replacement (Fund 401)**

The drawdown in this fund balance results from planned replacement of firefighting protective clothing.

**Fire Equipment Replacement (Fund 402)**

The drawdown in this fund balance results from planned replacement of firefighting equipment.

**Pool Maintenance (Fund 408)**

This fund provides resources for painting the Moseley Park pool, which is scheduled to take place every three years.

**Facility Maintenance (Fund 410)**

This fund provides resources transferred from the General Fund to expend on the City's long range facility maintenance program.

**Electronic Equipment Replacement (Fund 412)**

The drawdown in this fund balance results from planned replacement of electronic equipment.

**Park Land Dedication (Fund 417)**

The drawdown in this fund balance results from the installation of shade covers at Murphy Hills Playground and the update of the 5 year Park Maintenance Plan.

**Streets – City Funds (Fund 419)**

The drawdown of this fund balance is for street reconstruction.

**2007 Park Improvements (Fund 439)**

The City plans to utilize the proceeds from the FY 2007 general obligation bonds for improvements to Grimes Park and for Phase II of Ernie Roberts Park.

**CITY OF DESOTO, TEXAS  
BUDGET SUMMARY BY CATEGORY  
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES**

**2006 Intersection Widening (Fund 461)**

The City plans to draw down the residual funds remaining from the FY 2006 certificate of obligation bonds to conclude the expansion of the intersection of Pleasant Run and Westmoreland Roads.

**2005 Street Improvements (Fund 464)**

This fund continues to expend funds generated by the sale of general obligation bond proceeds in fiscal year 2005. Planned projects are as follows: Cockrell Hill Road widening (\$250,000) and Parkerville widening (\$250,000).

**2006 Street Improvements (Fund 465)**

This fund continues to expend funds generated by the sale of general obligation bond proceeds in fiscal year 2006. Planned projects are as follows: Cockrell Hill Road widening from Wintergreen Road to Pleasant Run Road (\$2,000,000), the installation of sidewalks (\$173,000) and Traffic Signal installation (\$100,000).

**2007 Street Improvements (Fund 467)**

This fund expends funds generated by the sale of general obligation bond proceeds in the fiscal year 2007. Planned projects are as follows: Cockrell Hill widening (\$1,300,000); Sidewalks (\$120,000); Traffic Signal (\$100,000) and Bee Branch Bridge (\$500,000).

**2008 Bond Improvements (Fund 468)**

This fund expends funds generated by the sale of general obligation bond proceeds in the fiscal year 2008. Planned projects are as follows: Sidewalk replacement (\$300,000); asphalt reconstruction (\$250,000)

**2007 Town Center Catalyst Project (Fund 484)**

The City plans to utilize the proceeds from the 2007 certificate of obligation bond sale to finance the redevelopment of the Town Center property.

**General Fund Capital Improvements (Fund 486)**

This fund provides resources for Library Modifications, media room and Council Chamber sound system upgrades

**Town Center Remodel GO's (Fund 488)**

This fund is to provide resources to re-roof Town Center

**ENTERPRISE FUNDS**

The 2009 Budget provides for an overall reduction in this category of funds of \$1,681,624, a 24.7% decrease of the estimated total beginning fund balance of \$6,814,840. This overall decrease is a result of decreases occurring in the following funds:

### **Water Meter Replacement (Fund 503)**

This fund utilizes funds transferred from the Water and Sewer operating fund 502 to expend towards the conversion of the water meter reading system from a “touch read” to a “radio read” system.

### **Water and Sewer Capital Projects (Fund 508)**

This fund receives the additional revenue over operating expenses from the Water and Sewer Fund and utilizes the revenues to construct system improvements, including major repair and system expansion. A five-year capital improvement plan is developed and reviewed annually by the City’s Department of Development Services. The current projects under construction are too numerous to be listed here, but a complete listing can be found on the Statement of Revenues, Expenditures and Changes in Available Fund Balance for the Water and Sewer CIP fund 508. Additionally, in the Capital Improvements Program section of this budget document, is a complete listing of the proposed projects under the current five-year capital improvement plan.

### **Storm Drainage Utility (Fund 522)**

This fund has a planned transfer of additional revenue over operating expenses in the amount of \$800,000 to the 2006 Drainage Improvements Fund 528. The revenue for this fund is derived from the \$6 per month per residential property and \$24 per month per commercial property. This generates cash flow that is used to support the operations of this function and is leveraged for capital to finance the major improvements in the five-year drainage capital improvements program. A list of projects scheduled for the 2009 fiscal year is listed on the Statement of Revenues, Expenditures, and Changes in Available Fund Balance for Fund 528.

### **Sanitation (Fund 552)**

Revenue for this fund is derived from the monthly charge for residential and commercial trash removal. In FY 2009, revenue in the Sanitation Fund is projected to be \$2,982,882. Sanitation fees for residential collection, which total \$2,220,882, are based on the addition of 175 houses. Commercial revenue, totaling \$747,000, is a decrease of 6.6% over FY 2008. This decrease is due to an adjustment of fuel surcharges.

Contractual services reflect annual rate adjustments for collection and disposal costs.

In FY 2008, funds were appropriated in the amount of \$200,000 for landscaping improvements at the Pleasant Run and Hampton Road Intersection, \$240,000 to provide landscaping along the medians from I-35 to Hampton Road, and \$75,000 for monuments at various entries. These projects were put on hold due to timing related to the Town Center Project and the shopping development at I-35 and Pleasant Run, but have been reallocated in FY 2009.

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
FY 2008-09**

	General	Sales Tax Corporations	Cooperative Efforts	Special Revenue Funds	Debt Service Fund
<b>Fund Balance, beginning</b>	<b>6,101,907</b>	<b>328,226</b>	<b>430,135</b>	<b>827,232</b>	<b>1,937,707</b>
Property Taxes	15,145,624			153,019	6,559,814
Sales & Other Taxes	5,691,189	471,599		1,414,797	
Hotel/Motel Tax				305,000	
Franchise Fees	3,552,330				
Licenses & Permits	562,715				
Intergovernmental	324,200			205,326	
Charges for Services	831,150		2,390,916	212,800	
Interest	300,000	9,000	14,000	61,050	100,000
Recreation	286,390			454,368	
Fines & Forfeitures	1,140,000			70,600	
Miscellaneous	457,000		51,391	73,206	75,306
Administrative Fees	1,546,945				
Debt Proceeds	0				
<b>Total Revenues</b>	<b>29,837,543</b>	<b>480,599</b>	<b>2,456,307</b>	<b>2,950,166</b>	<b>6,735,120</b>
Transfers In	47,925	217,000	1,146,567	1,865,864	1,042,397
<b>Total Available Resources</b>	<b>35,987,375</b>	<b>1,025,825</b>	<b>4,033,009</b>	<b>5,643,262</b>	<b>9,715,224</b>
Police	8,019,298		644,200	197,648	
Fire	6,433,145			336,601	
Development Services	2,889,765				
Planning & Operations	3,150,302		2,891,633	436,593	
Public Utilities					
General Government	3,392,495			3,749,714	
Debt Service		218,363			8,423,191
Capital Improvements					
Non Departmental	1,468,560				
<b>Total Expenditures</b>	<b>25,353,565</b>	<b>218,363</b>	<b>3,535,833</b>	<b>4,720,556</b>	<b>8,423,191</b>
Transfers Out	4,772,377	421,351	0	183,782	
<b>Fund Balance, ending</b>	<b>5,861,433</b>	<b>386,111</b>	<b>497,176</b>	<b>738,923</b>	<b>1,292,033</b>

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
FY 2008-09**

<b>Capital Funds</b>	<b>Enterprise Funds</b>	<b>Fiduciary Funds</b>	<b>Adopted Budget FY 2009</b>	<b>Projected FY 2007-08</b>	<b>Actual FY 2006-07</b>
<b>18,851,847</b>	<b>6,814,840</b>	<b>67,471</b>	<b>35,359,368</b>	<b>42,891,902</b>	<b>38,157,954</b>
			21,858,457	21,827,601	20,514,585
			7,577,585	7,170,660	6,759,242
			305,000	265,000	258,848
			3,552,330	3,377,257	3,632,255
			562,715	648,605	1,178,384
			529,526	590,678	730,304
	18,127,032		21,561,898	21,267,155	19,864,495
354,750	85,000	2,150	925,950	1,410,471	2,240,818
			740,758	701,968	400,904
			1,210,600	1,015,600	1,072,582
15,000	10,000	8,700	690,603	963,180	822,218
			1,546,945	1,546,945	1,546,945
			0	5,690,000	15,510,000
369,750	18,222,032	10,850	61,062,367	66,475,119	74,531,579
2,247,179	2,834,099		9,401,031	10,055,897	13,829,169
<b>21,468,776</b>	<b>27,870,971</b>	<b>78,321</b>	105,822,766	119,422,912	126,518,701
			8,861,146	8,504,508	7,902,952
			6,769,746	6,142,597	5,739,715
			2,889,765	2,770,317	2,827,021
		7,000	6,485,528	6,905,723	7,903,072
	14,216,554		14,216,554	13,380,712	12,319,024
			7,142,209	6,672,617	4,718,356
			8,641,554	8,294,507	8,232,175
14,786,731	4,535,000		19,321,731	19,525,636	18,915,517
			1,468,560	1,811,030	1,263,877
14,786,731	18,751,554	7,000	75,796,793	74,007,647	69,821,711
37,320	3,986,201		9,401,031	10,055,897	13,805,088
<b>6,644,725</b>	<b>5,133,216</b>	<b>71,321</b>	<b>20,624,939</b>	<b>35,359,368</b>	<b>42,891,902</b>

**CITY OF DESOTO, TEXAS  
CHANGES IN FUND BALANCE  
PROJECTED 2008**

	General	Sales Tax Corporations	Cooperative Efforts	Special Revenue Funds
<b>Fund Balance, beginning</b>	<b>6,503,425</b>	<b>256,008</b>	<b>501,922</b>	<b>868,745</b>
Property Taxes	15,004,422			154,113
Sales & Other Taxes	5,389,189	446,599		1,334,872
Hotel/Motel Tax				265,000
Franchise Fees	3,377,257			
Licenses & Permits	648,605			
Intergovernmental	398,720			191,958
Charges for Services	701,000		2,386,631	206,255
Interest	300,000	9,000	14,000	59,137
Recreation	247,600			454,368
Fines & Forfeitures	945,000			70,600
Other	457,180		51,306	61,286
Administrative Fees	1,546,945			
Bond Proceeds				
<b>Total Revenues</b>	<b>29,015,918</b>	<b>455,599</b>	<b>2,451,937</b>	<b>2,797,589</b>
Transfers In	47,925	216,000	1,151,222	1,760,557
<b>Total Available Resources</b>	<b>35,567,268</b>	<b>927,607</b>	<b>4,105,081</b>	<b>5,426,891</b>
Police	7,651,088		713,673	139,747
Fire	6,055,963			86,634
Development Services	2,770,317			
Planning & Operations	3,121,151		2,961,273	816,299
Public Utilities				
General Government	3,281,495			3,391,122
Debt Service		218,233		
Capital Improvements				
Non Departmental	1,811,030			
<b>Total Expenditures</b>	<b>24,691,044</b>	<b>218,233</b>	<b>3,674,946</b>	<b>4,433,802</b>
Transfers Out	4,774,317	381,148		165,857
<b>Fund Balance, ending</b>	<b>6,101,907</b>	<b>328,226</b>	<b>430,135</b>	<b>827,232</b>

**CITY OF DESOTO, TEXAS  
CHANGES IN FUND BALANCE  
PROJECTED 2008**

<b>Debt Service Fund</b>	<b>Capital Funds</b>	<b>Enterprise Funds</b>	<b>Fiduciary Funds</b>	<b>Projected FY 2007-08</b>
<b>1,720,235</b>	<b>26,231,741</b>	<b>6,743,568</b>	<b>66,251</b>	<b>42,891,902</b>
6,669,066				21,827,601
				7,170,660
				265,000
				3,377,257
				648,605
				590,678
		17,973,269		21,267,155
100,000	786,759	140,925	650	1,410,471
				701,968
				1,015,600
116,243	259,595	10,000	7,570	963,180
				1,546,945
	5,690,000			5,690,000
6,885,309	6,736,354	18,124,194	8,220	66,475,119
1,408,440	2,421,556	3,050,197		10,055,897
<b>10,013,984</b>	<b>35,389,651</b>	<b>27,917,959</b>	<b>74,471</b>	119,422,912
				8,504,508
				6,142,597
				2,770,317
			7,000	6,905,723
		13,380,712		13,380,712
				6,672,617
8,076,274				8,294,507
	16,000,979	3,524,657		19,525,636
				1,811,030
8,076,274	16,000,979	16,905,369	7,000	74,007,647
	536,825	4,197,750		10,055,897
<b>1,937,710</b>	<b>18,851,847</b>	<b>6,814,840</b>	<b>67,471</b>	<b>35,359,368</b>

**CITY OF DESOTO, TEXAS  
CHANGES IN FUND BALANCE  
ACTUAL 2007**

	General	Sales Tax Corporations	Cooperative Efforts	Special Revenue Funds
<b>Fund Balance, beginning</b>	<b>6,791,685</b>	<b>228,291</b>	<b>432,840</b>	<b>960,213</b>
Property Taxes	14,238,053			158,580
Sales & Other Taxes	5,076,946	420,574		1,261,722
Hotel/Motel Tax	0			258,848
Franchise Fees	3,632,255			
Licenses & Permits	1,174,424			
Intergovernmental	301,697			47,830
Charges for Services	494,282		2,197,784	193,969
Interest	532,174	11,877	17,748	92,430
Recreation	229,686			171,218
Fines & Forfeitures	998,575			74,007
Other	426,673		29,406	129,081
Administrative Services	1,546,945			
Bond Proceeds				
<b>Total Revenues</b>	<b>28,651,709</b>	<b>432,451</b>	<b>2,244,938</b>	<b>2,387,685</b>
Transfers In	24,410	217,000	1,097,282	1,806,195
<b>Total Available Resources</b>	<b>35,467,804</b>	<b>877,742</b>	<b>3,775,059</b>	<b>5,154,093</b>
Police	7,209,394		590,527	103,031
Fire	5,542,254			197,461
Development Services	2,827,021			
Planning & Operations	2,951,678		2,682,611	2,256,204
Public Utilities				
General Government	3,131,552			1,586,804
Debt Service		214,791		
Capital Improvements				
Non Departmental	1,263,877			
<b>Total Expenditures</b>	<b>22,925,778</b>	<b>214,791</b>	<b>3,273,138</b>	<b>4,143,500</b>
Transfers Out	6,038,602	406,943		141,844
<b>Fund Balance, ending</b>	<b>6,503,424</b>	<b>256,008</b>	<b>501,921</b>	<b>868,749</b>

**CITY OF DESOTO, TEXAS  
CHANGES IN FUND BALANCE  
ACTUAL 2007**

<b>Debt Service Fund</b>	<b>Capital Funds</b>	<b>Enterprise Funds</b>	<b>Fiduciary Funds</b>	<b>Actual FY 2006-07</b>
<b>1,791,173</b>	<b>16,107,739</b>	<b>11,775,826</b>	<b>70,187</b>	<b>38,157,954</b>
6,117,952				20,514,585
				6,759,242
				258,848
				3,632,255
		3,960		1,178,384
	380,777			730,304
		16,978,460		19,864,495
138,031	1,081,903	362,988	3,667	2,240,818
				400,904
				1,072,582
42,420	173,548	16,114	4,976	822,218
				1,546,945
	15,510,000			15,510,000
<b>6,298,403</b>	<b>17,146,228</b>	<b>17,361,522</b>	<b>8,643</b>	<b>74,531,579</b>
1,648,044	4,207,226	4,829,012		13,829,169
9,737,620	37,461,193	33,966,360	78,830	126,518,701
				7,902,952
				5,739,715
				2,827,021
			12,579	7,903,072
		12,319,024		12,319,024
				4,718,356
8,017,384				8,232,175
	11,191,382	7,724,135		18,915,517
				1,263,877
8,017,384	11,191,382	20,043,159	12,579	69,821,711
	38,068	7,179,631		13,805,088
<b>1,720,236</b>	<b>26,231,743</b>	<b>6,743,570</b>	<b>66,251</b>	<b>42,891,902</b>

**CITY OF DESOTO, TEXAS  
COMBINED FUND STATEMENT  
EXPLANATION OF CHANGES IN FUND BALANCE**

**Actual FY 2006-2007**

The growth in fund balance from \$38,157,954 to \$42,891,902 was due to increased property taxes from the growth in certified assessed taxable valuation. Other revenue sources, such as natural gas and cable television franchises, development and alarm permits, interest revenue, ambulance service revenue, and school system security revenue. Additionally, strong residential and commercial development expanded the customer base of the Storm Drainage and Sanitation enterprise funds. Enterprise funds experienced a decrease in fund balance due to lower water sales experienced because of cooler temperatures and higher rainfall. In Capital Project funds, bond sale proceeds and other revenue sources exceeded capital improvement expenditures.

**Projected FY 2007-2008**

The anticipated decrease in fund balance from \$42,891,895 to \$35,359,368 is due to a surge in general government fund balance projects and capital improvement spending offsetting the increase in capital project debt proceeds. The City projects to spend approximately \$451,000 in one time use of fund balance projects in the General Fund.

**Adopted Budget FY 2009**

The anticipated decrease in fund balance from \$35,359,368 to \$20,624,437 is due to a reduction in bond sale proceeds coupled with general government and enterprise capital improvement spending of approximately \$11.1 million. The City plans general government capital improvement spending to be \$8.4 million allocated as follows:

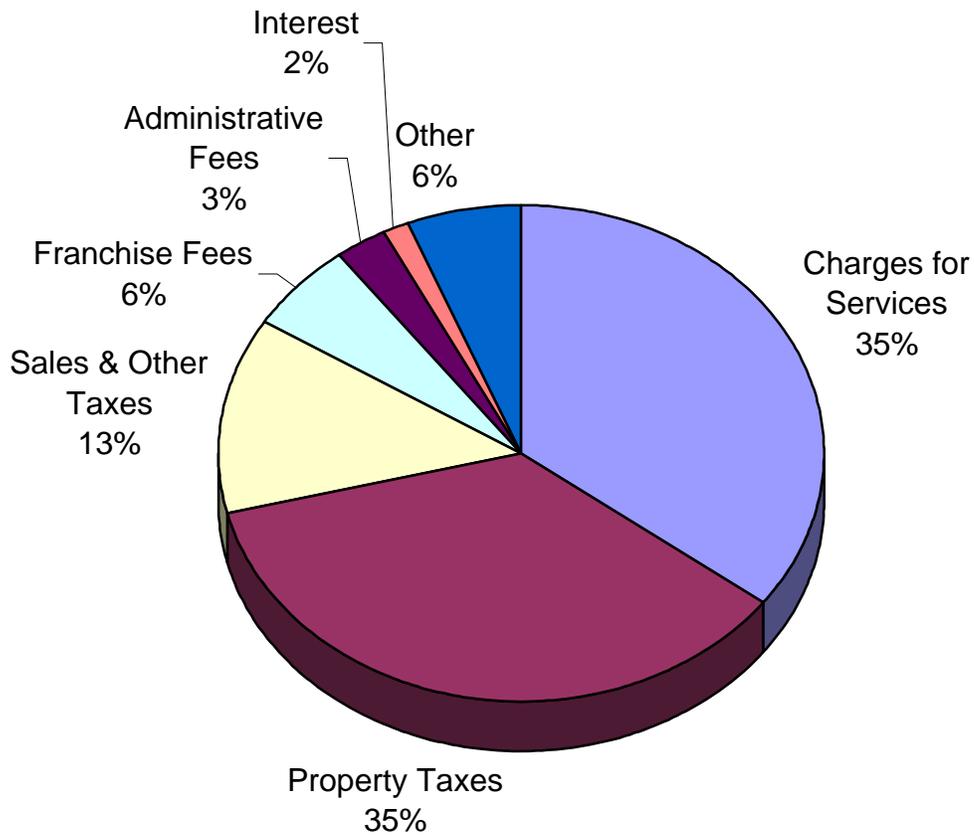
Street and Sidewalk Improvements	\$7.1 million
Facility Improvements	\$1.3 million

Additionally, the City plans enterprise fund capital improvement spending of approximately \$2.7 million allocated as follows:

Water and Sewer Improvements	\$2.23 million
Sanitation Improvements	\$0.515 million

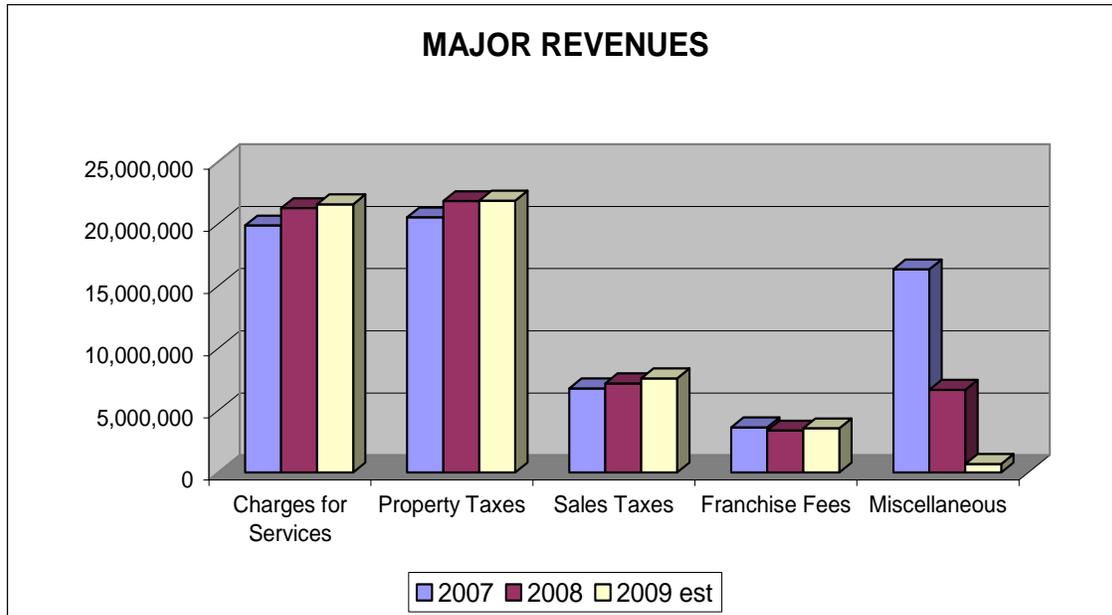
Also, planned increases in operating expenditures for salaries, coupled with inflationary pressures from treated water purchases, sewer treatment expenses with slower revenue growth from residential development have a negative impact on fund balances citywide.

**CITY OF DESOTO, TEXAS  
REVENUE SUMMARY BY MAJOR TYPE  
ALL FUNDS  
FY 2008-09**



**TOTAL BUDGETED REVENUE  
\$61,062,367**

**Three Year Comparison of Major Revenues  
ALL FUNDS**



	<b>2007</b>	<b>2008</b>	<b>2009 est</b>
<b>Charges for Services</b>	19,866,245	21,267,155	21,561,898
<b>Property Taxes</b>	20,514,585	21,827,601	21,858,457
<b>Sales Taxes</b>	6,759,242	7,170,660	7,577,585
<b>Franchise Fees</b>	3,632,254	3,377,257	3,552,330
<b>Miscellaneous</b>	16,330,468	6,653,180	690,603

The first column for each group represents the actual revenues for the FY 2007, the second column represents the projected revenues for the FY 2008 and the third column represents the adopted revenues for FY 2009.

**Charges for services** represent 35% 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, regional dispatch revenues, storm drainage fees and ambulance services. Regional Dispatch revenues are the primary funding source of the Southwest Regional Communications Center (SWRCC). The Center provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville.

Revenue to support the Regional Dispatch fund comes, in large part, from the three cities (Cedar Hill, DeSoto and Duncanville) serviced by the operation. Regional Dispatch revenues are projected to decrease \$16,723 due to decreases in software maintenance and capital outlay.

### Three Year Comparison of Major Revenues ALL FUNDS

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. Funding for the Regional Jail is projected to increase \$15,013 to provide for employee salary adjustments.

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. Storm drainage utility fees are projected to increase \$113,250. This increase is due to new construction and the number of vacant houses decreasing.

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 for \$2,982,882 for fiscal year 2009; an decrease of \$122,357 over projected fiscal year 2008 revenues. This decrease is due to fuel surcharge adjustments.

**Property Taxes** represent 35% of total budgeted revenues. 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 2008 certified taxable value of \$3,064,485,872 is a 3.55% increase over the 2007 certified taxable value. The City has adopted a property tax rate of \$0.69973 per \$100 of valuation. This represents a decrease of 1.00 cent from last year's tax rate of \$0.70973. 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 \$0.48592 for operations and maintenance, unchanged from the previous fiscal year. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of \$0.21381 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This represents a decrease of 1.00 cent from last year. 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.

**Sales Taxes** represent 13% of total budgeted revenues. 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.

**Three Year Comparison of Major Revenues  
ALL FUNDS**

**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 2009 fiscal year are estimated to be \$3,552,330, an increase from the prior year's projected revenues of \$3,377,257.

**Miscellaneous Revenue** is generated from a variety of sources. General Obligation bond sale proceeds are the single largest revenue source in this category and there are no bond sales projected for FY 2009.

**CITY OF DESOTO, TEXAS  
REVENUE SUMMARY BY MAJOR TYPE  
ALL FUNDS**

	<b>Actual FY 2006-07</b>	<b>Projected FY 2007-08</b>	<b>Adopted Budget FY 2008-09</b>
<b>Property Taxes</b>			
Current	19,241,232	21,080,284	21,111,140
Delinquent	639,501	300,000	300,000
Penalties & Interest	396,535	210,000	210,000
In-Lieu of Tax	237,317	237,317	237,317
sub-total	<u>20,514,585</u>	<u>21,827,601</u>	<u>21,858,457</u>
<b>Sales Taxes</b>			
	6,759,242	7,170,660	7,577,585
<b>Hotel/ Motel Tax</b>			
	258,848	265,000	305,000
<b>Utility Franchise Fees</b>			
Electric	1,528,889	1,395,257	1,482,330
Water and Sewer	592,000	592,000	592,000
Sanitation	500,000	500,000	500,000
Telephone	294,889	300,000	298,000
Natural Gas	443,570	390,000	480,000
Cable Television	272,907	200,000	200,000
sub-total	<u>3,632,254</u>	<u>3,377,257</u>	<u>3,552,330</u>
<b>Administrative Fees</b>			
From Water and Sewer Fund to General Fund	1,444,272	1,444,272	1,444,272
From Drainage Fund to General Fund	102,673	102,673	102,673
sub-total	<u>1,546,945</u>	<u>1,546,945</u>	<u>1,546,945</u>
<b>Licenses and Permits</b>			
Building Permits	703,187	480,605	403,715
Zoning and Application Fees	41,821	18,000	9,000
Development Permits	294,443	20,000	20,000
Alarm Permits	138,933	130,000	130,000
sub-total	<u>1,178,384</u>	<u>648,605</u>	<u>562,715</u>
<b>Intergovernmental</b>			
Federal/ State Grants	495,159	365,678	304,526
DeSoto Economic Development Corporation	30,879	0	0
DeSoto ISD	179,266	200,000	200,000
Cedar Valley	25,000	25,000	25,000
Local Matching	0	0	0
sub-total	<u>730,304</u>	<u>590,678</u>	<u>529,526</u>
<b>Charges for Services</b>			
County Fire and Ambulance Runs	15,610	18,000	18,000
Health Inspections	32,612	32,000	35,900
Ambulance Service	430,695	575,000	700,000
Mowing Service		60,000	60,000
Fire Prevention Inspections			1,250
Fire Training Tuition	193,969	206,255	212,800
Vehicle Impoundment	15,365	16,000	16,000
Water Sales	7,510,967	8,053,500	8,215,000
Water Service Fees	80,253	100,000	90,000
Water Connection Charges	81,990	70,000	45,500
Sewer Service Charge	4,653,095	5,050,000	5,151,000
Sewer Connection Charges	30,020	12,500	12,500
Penalty Fees	313,086	318,000	325,000
Senior Discount- Water	(54,732)	(54,720)	(55,800)
Senior Discount- Sewer	(51,177)	(51,400)	(52,200)
Drainage Charges	1,385,455	1,395,150	1,428,150
Sanitation Fees	3,029,503	3,080,239	2,967,882
DEDC Accounting Service	1,750	0	0
Regional Jail	417,652	419,457	429,466
Regional Dispatch	1,780,132	1,967,174	1,961,450
sub-total	<u>19,866,245</u>	<u>21,267,155</u>	<u>21,561,898</u>
<b>Fines and Forfeitures</b>			
	1,072,582	1,015,600	1,210,600
<b>Recreation Fees</b>			
	400,904	701,968	740,758
<b>Interest</b>			
	2,240,818	1,410,471	925,950

**CITY OF DESOTO, TEXAS  
REVENUE SUMMARY BY MAJOR TYPE  
ALL FUNDS**

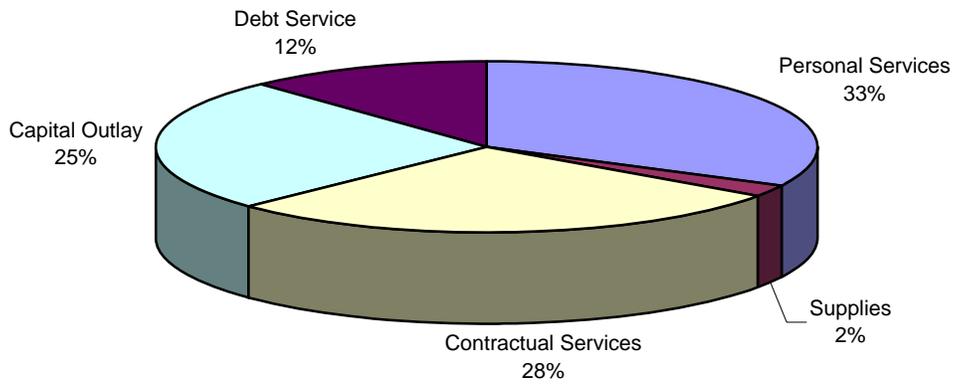
	Actual FY 2006-07	Projected FY 2007-08	Adopted Budget FY 2008-09
<b>Miscellaneous</b>			
Certificate of Obligation Bond Sale Proceeds	6,623,184	4,885,000	0
General Obligation Bond Sale Proceeds	8,886,816	805,000	0
Library	898	6,500	4,500
Funds Awarded	81,001	24,500	30,000
Sponsorships/Donations	8,822	7,000	9,500
Tower Lease	17,791	19,096	20,706
Auction Proceeds	47,309	48,000	40,000
Rent Income	31,773	22,000	22,000
Other Financing Sources	25,845	236,195	
Other Miscellaneous	135,581	43,340	43,000
Contributions	126,505	175,869	130,397
Candidate Filing Fee	500	200	200
Maps and Publications	(169)	480	300
911 Emergency Fee	344,612	380,000	390,000
sub-total	16,330,468	6,653,180	690,603
<b>TOTAL REVENUES</b>	74,531,579	66,475,119	61,062,367
<b>Interfund Transfers</b>			
From Water and Sewer Fund to G.O. Debt Service Fund	748,090	85,309	68,794
From Drainage Fund to G.O. Debt Service Fund	568,496	578,311	596,075
From Drainage Fund to Drainage Imp (528)	1,130,174	444,450	800,000
From Drainage Imp (528) to Drainage Imp (529)	126,591	84,550	
From Water and Sewer Fund to Water and Sewer CIP Fund	3,118,332	2,250,000	1,772,099
From Water and Sewer Fund to Electronic Equip Repl Fund	58,629	58,629	58,629
From General Fund to Electronic Equip Repl Fund	124,000	130,000	136,000
From General Fund to Furniture Replace Fund	20,000	20,000	20,000
From General Fund to Regional Dispatch Fund	888,456	941,493	931,834
From General Fund to Fire Equip Replace Fund	77,000	42,200	44,000
From General Fund to Fire PPE		232,268	62,000
From General Fund to Regional Jail	208,826	209,729	214,733
From General Fund to Energy Management Fund	1,474,791	1,429,153	1,534,460
From Water Fund to Energy Management Fund	331,404	331,404	331,404
From Hotel Occupancy Fund to G.O. Debt Service Fund	141,515	135,905	135,083
From Park Development Fund to G. O. Debt Service Fund	189,943	165,148	204,351
From Park Development Fund to Parks Debt Service Fund	217,000	216,000	217,000
From General Fund to Equip Repl Fund	689,700	744,400	785,700
From Water Fund to Equip Repl Fund	205,000	54,900	58,200
From Sanitation Fund to Equip Repl Fund	39,000	39,000	39,000
From Sanitation Fund to Energy Mgmt Fund			
From Drainage CIP Fund to Drainage Fund			
From Water Fund to Water Meter Replace Fund	435,000	262,000	262,000
From Water Fund to Drainage CIP			
From Fire training to Fire facility const			
From General Fund to General Fund Capitabl Improv	445,000		
From Street, Alley Assessment to Street Maintenance			
From Fire Training to G.O. Debt Service Fund		19,347	38,094
From Fund 245 to General Fund	329		
From Fund 899 to Genral Fund	24,081		
From Fund 526 to Fund 529			
From Pool Maintenance to Park Maintenance	38,068		
From General Fund to Park Maintenance Fund		36,800	26,000
From Fire PPE toGeneral Fund		37,320	37,320
From Fire Training to General Fund		10,605	10,605
From General Fund to Park Land Dedication			
From Water and Sewer CIP to Drainage Imp (528)	18,915		
From Water and Sewer CIP to Pleasant Run Improvements			
From Sr Center Expansion to Debt Service		32,119	
From Fund 443 to Debt Service		60,579	
From Police Facility to Debt Service		44,133	
From Fund 475 to Debt Service		53,488	
From 1998 CO's Street Construction		30,871	
From Fund 416 to Fund 419		75,085	
From Fund 462 to Debt Service		203,230	
From Fund 527 to Storm Drainage Utility		9,197	
From Water and Sewer CIP to Fund 461	150,000		
From Water and Sewer CIP to Fund 463	250,000		
From General Fund to Town Ctr East Side Landscaping	1,000,000		
From General Fund to Pool Maintenance	42,100	24,000	24,000
From General Fund to Police Equipment Replace Fund	90,925	94,569	94,569
From General Fund to Facility Maintenance	242,092	256,090	261,666
From General Fund to Street Maintenance Fund	735,712	613,615	637,415
sub-total	13,829,169	10,055,897	9,401,031
<b>GRAND TOTAL</b>	88,360,748	76,531,016	70,463,398

**CITY OF DESOTO, TEXAS  
REVENUE\*  
SUMMARY BY FUND**

Fund Code	Fund Name	Actual	Projected	Adopted Budget
		FY 2006-07	FY 2007-08	FY 2008-09
101	General	28,651,706	29,015,918	29,837,543
111	Regional Dispatch	1,787,465	2,000,480	1,994,841
112	Regional Jail	457,473	451,457	461,466
118	Park Development Corporation	427,476	451,599	476,599
125	Economic Development Corporation	1,261,722	1,334,872	1,414,797
209	Police Department Special	45,363	22,900	26,000
210	Federal Equitable Share Program	42,103	8,700	10,100
211	Police Community Oriented Activities	7,510	2,350	5,000
212	Joint City/School Grant	18,283	117,386	40,114
221	Hotel Occupancy	296,809	296,296	342,206
223	Youth Sports Associations	171,568	152,393	152,393
224	Juvenile Case Manager	29,772	27,000	27,000
225	Municipal Court Technology	30,290	28,600	29,000
226	Municipal Court Security	27,123	25,600	25,600
227	Recreation Revolving	16,743	277,000	277,000
228	Fire Training	221,596	232,825	240,300
229	Police Grants	2,001	11,148	1,000
230	Energy Management Fund	47,106	29,000	29,000
231	Senior Center	863	35,375	35,375
236	Lone Star Grant	5,025	10,025	10,018
245	DeSoto Community Service Fund	50	0	0
264	Fire Grant Fund	0	29,606	130,394
305	G.O. Bond Debt Service	6,298,403	6,885,309	6,735,120
347	Parks Development Debt Service	4,975	4,000	4,000
401	Fire PPE Replacement	22,988	411	400
402	Fire Equipment Replacement	5,937	3,800	3,000
403	Furniture Replacement	281	200	200
407	Park Maintenance	891	1,900	1,000
408	Pool Maintenance	3,696	2,500	2,500
409	Police Equipment Replacement	3,912	1,600	1,600
410	Facility Maintenance	10,465	5,500	5,500
411	Regional Dispatch Radio Replacement	1,055,261	68,400	5,000
412	Electronic Equipment Replacement	41,033	8,600	8,600
415	1998 Street Construction Improvements	2,206	330	
416	Streets, Alley, Sidewalks Assessments	3,846	2,012	
417	Park Land Dedication	86,420	26,900	16,000
418	Concrete Street Maintenance	8,861	4,600	500
419	Streets- City Funds	53,493	9,000	7,000
420	Equipment Replacement	422,596	42,000	42,000
429	2007 Fire Station Improvements	1,167,341	12,600	
439	2007 Park Improvements	1,642,975	45,000	2,000
440	2006 Senior Center Expansion	8,484	367	
443	2005 Senior Center Expansion	3,215	964	
444	2004 Park and Recreation Improvements	247	12	
453	Signalization	323	982	
459	Hampton Rd Lighting Gos		1,429,640	7,000
460	Police Facility	2,288	474	
461	2006 Intersection Widening	2,212,646	10,500	3,200
462	Service Center	29,567	7,000	4,500
463	2004 Street Improvements	66,881	19,000	
464	2005 Street Improvements	177,865	46,000	20,000
465	2006 Street Improvements	215,428	184,001	75,000
467	2007 Street Improvements	3,233,688	95,000	95,000
468	2008 Bond Improvements		2,875,362	30,000
475	2001 Streets	2,829	574	
476	Streets	285,933	11,000	3,750
480	2004 Town Improvements	1,108	650	500
481	2004 Vision Projects	2,477	950	500
482	2005 Vision Projects	98,280	189,789	10,000
483	2006 Vision Projects	51,135	12,733	
484	2007 Town Center Catalyst	6,221,632	150,000	10,000
485	Town CTR East Side Landscaping	0	17,000	10,000
486	General Fund Capital Improv	0	6,500	1,000
487	Town CTR Project Cos		811,128	1,000
488	Town CTR Remodel Gos		631,375	3,000
502	Water and Sewer Utility	12,615,681	13,522,880	13,756,000
503	Water Meter Replacement	24,895	17,000	10,000
508	Water and Sewer Capital Projects	112,644	14,000	10,000
522	Storm Drainage Utility	1,457,295	1,419,150	1,438,150
523	Meadows Pkwy Drainage Improvements	4,384	697	
527	NRCS Gabion Wall	667	228	
528	2006 Drainage Improvements	47,786	45,000	25,000
529	2005 Drainage Improvements	28,278		
552	Sanitation	3,069,893	3,105,239	2,982,882
607	Clock Tower Trust	1,188	650	650
624	Library Trust	7,455	7,570	10,200
241	DeSoto Housing Finance Corporation	2,510	1,000	600
242	DeSoto Industrial Development Authority, Inc.	1,121	950	950
240	DeSoto Health Facilities Development Corp.	739	450	300
270	Candle Meadow PID	159,388	154,113	153,019
<b>TOTAL</b>		<b>74,531,579</b>	<b>66,475,119</b>	<b>61,062,367</b>

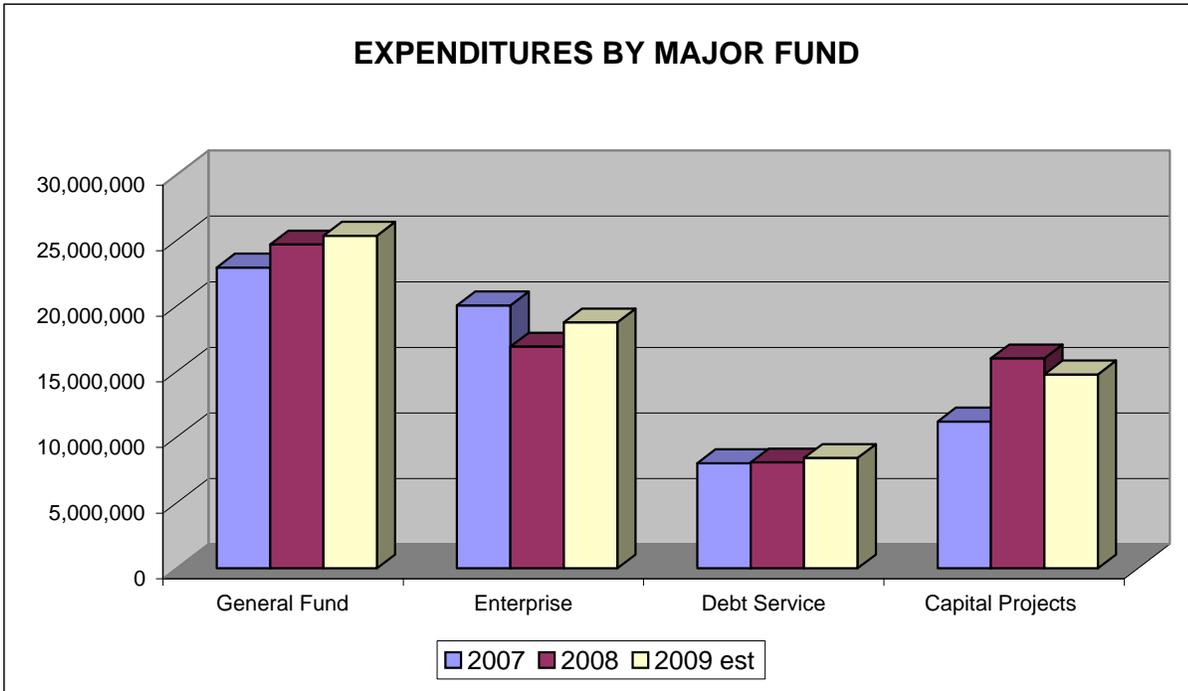
\* Revenues do not include interfund transfers

**CITY OF DESOTO, TEXAS  
EXPENDITURE SUMMARY BY FUNCTION  
ALL FUNDS  
FY 2008-09**



**TOTAL BUDGETED EXPENDITURES  
\$75,796,793**

**City of DeSoto, Texas**  
**Three Year Comparison of Major Expenditures**  
**ALL FUNDS**



	<b>2007</b>	<b>2008</b>	<b>2009 est</b>
<b>General Fund</b>	22,925,776	24,691,044	25,353,565
<b>Enterprise</b>	20,043,159	16,905,369	18,751,554
<b>Debt Service</b>	8,017,384	8,076,274	8,423,191
<b>Capital Projects</b>	11,191,382	16,000,979	14,786,729

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

The Enterprise funds includes the delivery of water and sewer service and annual payments for principal and interest on revenue bonds (Water and Sewer Fund), and also includes all activities necessary to operate and maintain the Storm Drainage Utility program (Storm Drainage Utility Fund). The Enterprise funds include the Sanitation Fund, to account for solid waste activities and city beautification efforts.

The expenditure increase reflected in the Enterprise funds is due to the creation of this fund.

The G. O. Debt Service fund includes payments for interest and principal on long-term general obligation bonds.

The Capital Projects fund reflects funding for capital acquisition and construction projects.

**CITY OF DESOTO, TEXAS  
EXPENDITURE \*  
SUMMARY BY FUND**

<b>Fund Code</b>	<b>Fund Name</b>	<b>Actual FY 2006-07</b>	<b>Projected FY 2007-08</b>	<b>Adopted Budget FY 2008-09</b>
101	General	22,925,776	24,691,044	25,353,565
111	Regional Dispatch	2,682,611	2,961,273	2,891,633
112	Regional Jail	590,527	713,673	644,200
125	Economic Development Corporation	1,261,722	1,334,872	1,414,797
209	Police Department Special	22,007	30,000	20,000
210	Federal Equitable Share Program	14,195	41,000	5,000
211	Police Community Oriented Activities	10,158	4,951	5,000
212	Joint City-School Grant	17,342	865	157,500
221	Hotel Occupancy	130,482	180,750	249,750
223	Youth Sports Associations	179,684	132,037	138,037
224	Juvenile Case Manager	17,178	20,431	22,623
225	Municipal Court Technology	3,003	38,000	7,500
226	Municipal Court Security	11,724	4,500	5,700
227	Recreation Revolving	29,898	301,728	233,078
228	Fire Training	197,461	192,933	206,207
229	Police Grants	7,423	0	10,148
230	Energy Management Fund	1,885,882	1,896,354	1,896,325
231	Senior Center Activity Fund	0	27,810	27,810
236	Lone Star Library Grant	9,157	10,569	9,818
264	Fire Grant Fund	0	29,606	130,394
270	Candle Meadow PID	325,082	159,896	153,019
305	G.O. Bond Debt Service	8,017,384	8,076,274	8,423,191
347	Parks Development Debt Service	214,791	218,233	218,363
401	Fire PPE Replacement	0	125,000	105,802
402	Fire Equipment Replacement Fund	18,948	27,000	54,000
403	Furniture Equipment Replacement Fund	34,963	20,000	20,000
407	Park Maintenance	0	23,000	12,000
408	Pool Maintenance	18,991	20,000	20,000
409	Police Equipement Replacement	64,426	79,000	94,500
410	Facility Maintenance	441,687	256,000	261,666
411	SWRCC Radio Replacement	208,389	84,000	837,125
412	Electronic Equipment Replacement	150,835	135,000	222,000
415	Certificates of Obligation Street Construction	14,142	0	
417	Park Land Dedication	283,506	77,127	91,000
418	2006 Concrete Street Maintenance Program	151,740	82,000	0
419	Streets- City Funds	786,083	200,000	1,144,000
420	Equipment Replacement	1,449,859	834,300	882,900
429	2007 Fire Station Improvements	767,824	280,752	0
439	2007 Park Improvements	61,865	1,300,000	179,000
440	2006 Senior Center Expansion Fund	308,914	0	
443	Senior Center Expansion	8,400	0	
444	2004 Park and Recreation Improvements	5,995	399	
453	Signalization	6,647	4,241	
459	Hampton RD Lighting Gos	0	352,538	1,000,000
460	1996 General Obligation Police Station	0	0	
461	2006 Intersection Widening Fund	2,024,156	282,000	150,000
462	Service Center	412,063	27,000	80,000
463	2004 Street Improvements	717,714	26,747	0
464	2005 Street Improvements	2,141,619	1,160,182	500,000
465	2006 Street Improvements	32,253	2,327,000	2,273,000
467	2007 Street Improvements	206,118	100,000	2,020,000
468	2008 Bond Improvements	0	105,633	900,000
475	2001 General Obligations Streets	1,400	0	
476	Streets	351,724	0	365,000
481	2004 Vision Projects	25,000	23,000	
482	2005 Vision Projects	195,564	700,000	1,000,000
483	2006 Vision Projects	480	820,226	259,738
484	2007 Town Center Catalyst	258,845	6,000,000	0
485	Town Ctr East Side Landscaping	0	310,000	700,000
486	General Fund Capital Improv	41,232	138,000	265,000
487	Town Ctr Project COs	0	57,628	750,000
488	Town Ctr Remodel Gos	0	23,206	600,000
502	Water and Sewer Utility	10,153,341	10,608,472	11,051,352
503	Water Meter Replacement Fund	116,187	221,550	413,500
508	Water and Sewer Capital Projects	4,888,485	2,298,000	2,230,000
522	Storm Drainage Utility	189,555	294,385	332,765
527	NRCS Gabion Wall Construction	5,029	0	
528	2006 Drainage Improvements	796,815	535,432	900,000
529	2005 Drainage Improvements	968,746	0	
552	Sanitation	2,925,001	2,947,530	3,823,937
624	Library Trust	12,579	7,000	7,000
241	DeSoto Housing Finance Corporation	21,101	27,500	27,500
242	DeSoto Industrial Development Authority, Inc.	0	0	250
240	DeSoto Health Facilities Development Corp.	0	0	100
<b>TOTAL EXPENDITURES</b>		<b>69,821,711</b>	<b>74,007,647</b>	<b>75,796,793</b>

\* Expenditures do not include interfund transfers

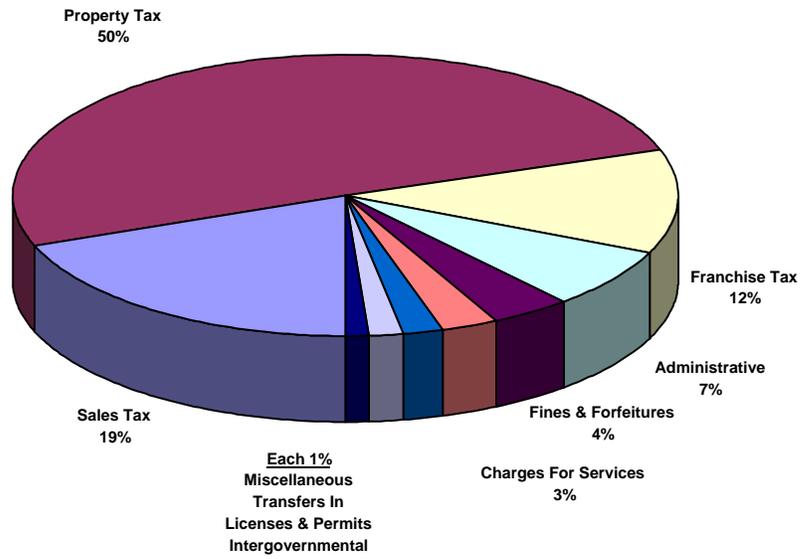
**CITY OF DESOTO, TEXAS**  
**EXPENDITURE SUMMARY BY FUNCTION**  
**ALL FUNDS**  
**FY 2008-09**

<b>Fund Code</b>	<b>Fund Name</b>	<b>Personal Services</b>	<b>Supplies</b>	<b>Contractual Services</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Interfund Transfers</b>	<b>TOTAL</b>
101	General	20,063,687	1,078,410	3,842,660	368,808		4,772,377	30,125,942
111	Regional Dispatch	2,039,837	41,489	684,452	46,680	79,174		2,891,632
112	Regional Jail	557,992	6,890	59,833	19,485			644,200
118	Park Development Corp						421,351	421,351
125	Economic Development Corp			1,414,797				1,414,797
209	Police Seizure State Awards		10,000		10,000			20,000
210	Federal Equitable Share Pgm		5,000					5,000
211	Police Community Oriented Activities		5,000					5,000
212	Joint City-School Grant		157,500					157,500
221	Hotel Occupancy	15,000	2,500	232,250			135,083	384,833
223	Youth Sports Associations			138,037				138,037
224	Juvenile Case Manager	19,623	500	2,500				22,623
225	Municipal Court Technology		2,000	3,000	2,500			7,500
226	Municipal Court Security	1,700		2,000	2,000			5,700
227	Recreation Revolving	15,578	1,000	216,500				233,078
228	Fire Training	137,825	29,950	33,232	5,200		48,699	254,906
229	Police Grants				10,148			10,148
230	Energy Management Fund			1,662,357		233,968		1,896,325
231	Senior Center Activity			27,810				27,810
236	Lone Star Library Grant	9,818						9,818
240	Health Facilities Corporation		100					100
241	Housing Finance Corporation			27,500				27,500
242	Industrial Development Authority		250					250
264	Fire Grant Fund				130,394			130,394
270	Candle Meadow PID			153,019				153,019
305	General Obligation Bond Debt Service					8,423,191		8,423,191
347	Parks Development Debt Service					218,363		218,363
401	Fire PPE Replacement		45,802		60,000		37,320	143,122
402	Fire Equipment Replacement				54,000			54,000
403	Furniture Equipment Replacement				20,000			20,000
407	Park Maintenance				12,000			12,000
408	Pool Maintenance			5,000	15,000			20,000
409	Police Equipment Replacement		47,000		47,500			94,500
410	Facility Maintenance			261,666				261,666
411	SWRCC Radio Replacement				837,125			837,125
412	Electronic Equip Replacement				222,000			222,000
417	Park Land Dedication				91,000			91,000
419	Public Works Other Capital Impv				1,144,000			1,144,000
420	Equipment Replacement				882,900			882,900
439	2007 Park Improvements				179,000			179,000
459	Hampton Rd Lighting Gos				1,000,000			1,000,000
461	2006 Intersection Widening Fund				150,000			150,000
462	Service Center				80,000			80,000
464	2005 Street Improvements				500,000			500,000
465	2006 Street Improvements				2,273,000			2,273,000
467	2007 Street Improvements				2,020,000			2,020,000
468	Street Improvements Gos				900,000			900,000
476	Streets				365,000			365,000
482	2005 Vision Projects				1,000,000			1,000,000
483	2006 Vision Projects				259,738			259,738
485	Town Ctr East Side Landscaping				700,000			700,000
486	General Fund Capital Improv				265,000			265,000
487	Town Ctr Project Cos				750,000			750,000
488	Town Ctr Remodel Gos				600,000			600,000
502	Water and Sewer Utility	1,414,880	219,425	9,384,247	31,300	1,500	2,551,126	13,602,478
503	Water Meter Replacement				413,500			413,500
508	Water and Sewer Capital Projects				2,230,000			2,230,000
522	Storm Drainage Utility	76,742	5,000	126,023	125,000		1,396,075	1,728,840
528	2006 Drainage Improvements				900,000			900,000
552	Sanitation	248,420	27,375	3,033,142	515,000		39,000	3,862,937
624	Library Trust			7,000				7,000
<b>TOTAL</b>		<b>24,601,102</b>	<b>1,685,191</b>	<b>21,317,025</b>	<b>19,237,278</b>	<b>8,956,196</b>	<b>9,401,031</b>	<b>85,197,823</b>

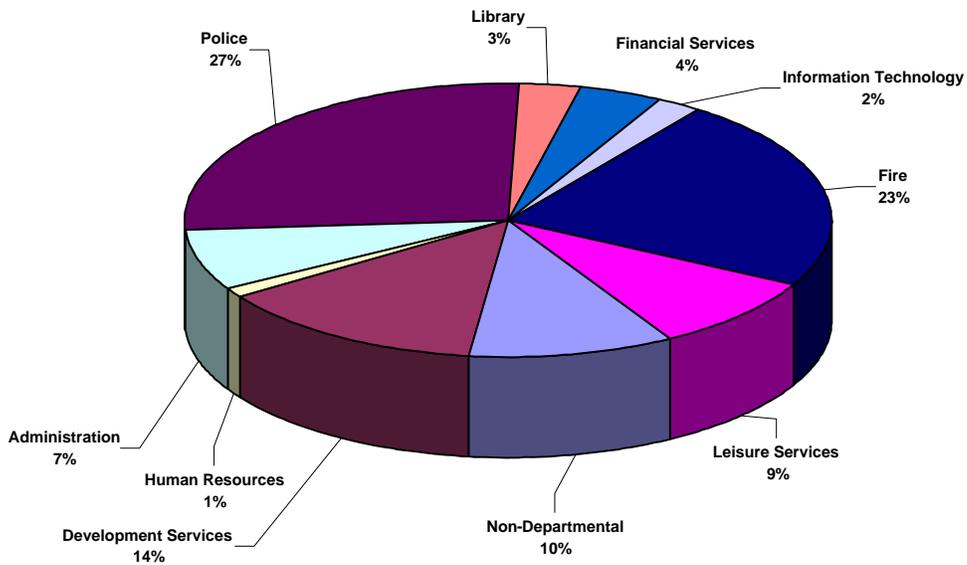
**DESOTO**



**GENERAL FUND REVENUES**  
**TOTAL BUDGET \$29,885,468**



**GENERAL FUND EXPENDITURES**  
**TOTAL BUDGET \$30,125,942**



**CITY OF DESOTO  
GENERAL FUND  
BUDGET SUMMARY**

	ACTUAL 06-07	AMENDED BUDGET 07-08	PROJECTED 07-08	ADOPTED BUDGET 08-09
<b>FUND BALANCE - BEGINNING</b>	<b>\$6,791,685</b>	<b>\$6,503,425</b>	<b>\$6,503,425</b>	<b>\$6,101,907</b>
<b>REVENUES</b>				
INTERFUND TRANSFERS	\$24,410	\$0	\$0	\$0
ADMINISTRATIVE FEES	\$1,546,945	\$1,546,945	\$1,546,945	\$1,546,945
CHARGES FOR SERVICES	\$494,282	\$535,000	\$701,000	\$831,150
FINES & FORFEITURES	\$998,575	\$1,135,000	\$945,000	\$1,140,000
FRANCHISE FEES	\$3,632,254	\$3,372,257	\$3,377,257	\$3,552,330
INTEREST	\$532,174	\$475,000	\$300,000	\$300,000
INTERGOVERNMENTAL	\$301,697	\$398,720	\$398,720	\$324,200
LICENSES & PERMITS	\$1,174,424	\$640,605	\$648,605	\$562,715
MISCELLANEOUS	\$426,673	\$434,000	\$457,180	\$457,000
PROPERTY TAXES	\$14,238,053	\$14,769,422	\$15,004,422	\$15,145,624
RECREATION FEES	\$229,686	\$229,600	\$247,600	\$286,390
SALES TAX	\$5,076,947	\$5,387,189	\$5,389,189	\$5,691,189
INTERFUND LOAN PMT	\$0	\$0	\$37,320	\$37,320
TRANSFER FROM FIRE TRAINING	\$0	\$10,605	\$10,605	\$10,605
<b>TOTAL REVENUES</b>	<b>\$28,676,119</b>	<b>\$28,934,343</b>	<b>\$29,063,843</b>	<b>\$29,885,468</b>
<b>TOTAL RESOURCES</b>	<b>\$35,467,804</b>	<b>\$35,437,768</b>	<b>\$35,567,268</b>	<b>\$35,987,375</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$17,593,008	\$19,365,134	\$19,138,490	\$20,063,687
SUPPLIES	\$1,027,627	\$1,077,355	\$1,076,270	\$1,140,410
CONTRACTUAL SERVICES	\$5,837,334	\$5,731,998	\$5,932,180	\$5,896,201
CAPITAL OUTLAY	\$966,503	\$1,210,444	\$1,221,134	\$1,090,377
INTERFUND TRANSFER	\$1,637,613	\$1,645,915	\$1,645,915	\$1,646,567
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$27,062,085</b>	<b>\$29,030,846</b>	<b>\$29,013,989</b>	<b>\$29,837,242</b>
<b>USE OF FUND BALANCE</b>				
2007 STREET RECONSTRUCTION	\$136,449	\$0	\$0	\$0
ACTION CENTER/LOBBY FURNITURE	\$19,537	\$0	\$0	\$0
AERIAL PHOTO	\$0	\$11,000	\$11,000	\$0
BUDGETING SOFTWARE	\$0	\$55,000	\$55,000	\$0
BUILDINGS	\$0	\$75,000	\$35,000	\$40,000
CORNER THEATER UPGRADE	\$0	\$0	\$0	\$20,000
ELECTRONIC SIGNS	\$0	\$0	\$0	\$70,000
EXHAUST SYSTEM	\$0	\$85,000	\$0	\$0
FACADE FOR CITY HALL	\$1,000,000	\$0	\$0	\$0
FURNITURE & FIXTURES	\$0	\$4,900	\$4,900	\$0
GIS IMPLEMENTATION	\$1,325	\$25,000	\$25,000	\$0
HAMPTON RD REDEVELOPMENT PLAN	\$95,402	\$0	\$0	\$0
LIBRARY AUTOMATION SYSTEM	\$0	\$0	\$0	\$0
LIBRARY IMPROVEMENTS	\$0	\$0	\$0	\$98,700
LIBRARY MODIFICATIONS	\$250,000	\$0	\$0	\$0
MEDIA ROOM	\$75,000	\$0	\$0	\$0
NANCE FARM	\$204,581	\$0	\$0	\$0
NANCE FARM RESTORATION	\$0	\$308,236	\$308,236	\$0
OFFICE EQUIPMENT	\$0	\$5,500	\$5,500	\$0
OTHER EQUIPMENT	\$0	\$6,736	\$6,736	\$0
SCHEMATIC DESIGN/TOWN CENTER	\$70,000	\$0	\$0	\$0
SOUND SYSTEM UPGRADES	\$50,000	\$0	\$0	\$0
TMRS STUDY	\$0	\$0	\$0	\$60,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$28,964,379</b>	<b>\$29,607,218</b>	<b>\$29,465,361</b>	<b>\$30,125,942</b>
<b>FUND BALANCE - ENDING</b>	<b>\$6,503,425</b>	<b>\$5,830,550</b>	<b>\$6,101,907</b>	<b>\$5,861,433</b>
RESERVE REQUIREMENTS - 60 DAYS	\$4,448,562	\$4,772,194	\$4,769,423	\$4,904,752
AMOUNT OVER (UNDER) REQUIREMENT	\$2,054,863	\$1,058,356	\$659,609	\$283,806
# OF DAYS	78.96	70.89	67.29	63.28

**GENERAL FUND  
REVENUES BY CATEGORY**

	<b>Actual 06-07</b>	<b>Amended Budget 07-08</b>	<b>Projected 07-08</b>	<b>Adopted Budget 08-09</b>
<b>Franchise Fees</b>				
4115 FRANCHISE-ELECTRIC UTILITIES	1,528,889	1,395,257	1,395,257	1,482,330
4116 FRANCHISE-NATURAL GAS UTILITY	443,570	390,000	390,000	480,000
4117 FRANCHISE-TELEPHONE UTILITIES	294,889	325,000	300,000	298,000
4118 FRANCHISE-CABLE TELEVISION	272,907	170,000	200,000	200,000
4119 DRAINAGE CHARGE	592,000	592,000	592,000	592,000
4128 SANITATION FEES	500,000	500,000	500,000	500,000
<b>TOTAL</b>	<b>3,632,254</b>	<b>3,372,257</b>	<b>3,377,257</b>	<b>3,552,330</b>
<b>Property Taxes</b>				
4120 PENALTIES & INTEREST	272,747	210,000	210,000	210,000
4121 CURRENT TAXES	13,292,125	14,022,105	14,257,105	14,398,307
4122 DELINQUENT TAXES	435,864	300,000	300,000	300,000
4200 PAYMENT IN LIEU OF PROP. TAXES	237,317	237,317	237,317	237,317
<b>TOTAL</b>	<b>14,238,053</b>	<b>14,769,422</b>	<b>15,004,422</b>	<b>15,145,624</b>
<b>Sales Tax</b>				
4123 SALES TAX FOR PROP TAX REDUCT.	1,682,296	1,761,396	1,761,396	1,861,396
4130 SALES TAX REVENUES	3,364,592	3,597,793	3,597,793	3,797,793
4152 MIXED DRINK TAX	30,058	28,000	30,000	32,000
<b>TOTAL</b>	<b>5,076,947</b>	<b>5,387,189</b>	<b>5,389,189</b>	<b>5,691,189</b>
<b>Licenses &amp; Permits</b>				
4127 ZONING & APPLICATION FEES	41,821	25,000	18,000	9,000
4124 BUILDING PERMITS	703,187	480,605	480,605	403,715
4134 DEVELOPMENT PERMITS	290,483	20,000	20,000	20,000
4150 ALARM PERMIT LATE FEES	3,375	0	0	0
4170 ALARM PERMITS REVENUE	135,558	115,000	130,000	130,000
<b>TOTAL</b>	<b>1,174,424</b>	<b>640,605</b>	<b>648,605</b>	<b>562,715</b>
<b>Administrative Fees</b>				
4125 WATER & SEWER ADMIN FEES	1,444,272	1,444,272	1,444,272	1,444,272
4142 DRAINAGE FUND ADMIN. FEE	102,673	102,673	102,673	102,673
<b>TOTAL</b>	<b>1,546,945</b>	<b>1,546,945</b>	<b>1,546,945</b>	<b>1,546,945</b>
<b>Fines &amp; Forfeitures</b>				
4126 COMMERCIAL VEHICLE FINES	12,576	0	10,000	10,000
4129 FINES & FEES MUNICIPAL COURT	914,459	1,022,000	822,000	1,022,000
4133 MISCELLANEOUS FEES	(9,813)	35,000	20,000	20,000
4137 LIBRARY FINES	44,122	38,000	43,000	46,000
4141 CORPORATE COURT TAX RETAINAGE	37,231	40,000	50,000	42,000
<b>TOTAL</b>	<b>998,575</b>	<b>1,135,000</b>	<b>945,000</b>	<b>1,140,000</b>
<b>Charges for Services</b>				
4132 FIRE & AMBULANCE RUNS	15,610	20,000	18,000	18,000
4145 HEALTH INSPECTIONS	32,612	30,000	32,000	35,900
4155 AMBULANCE SERVICE CHARGE	430,695	455,000	575,000	700,000
4157 FIRE PREVENTION INSPECTIONS	0	0	0	1,250
4176 MOWING REVENUE	0	0	60,000	60,000
4195 VEHICLE STORAGE & IMP FEES	15,365	30,000	16,000	16,000
<b>TOTAL</b>	<b>494,282</b>	<b>535,000</b>	<b>701,000</b>	<b>831,150</b>

**GENERAL FUND  
REVENUES BY CATEGORY**

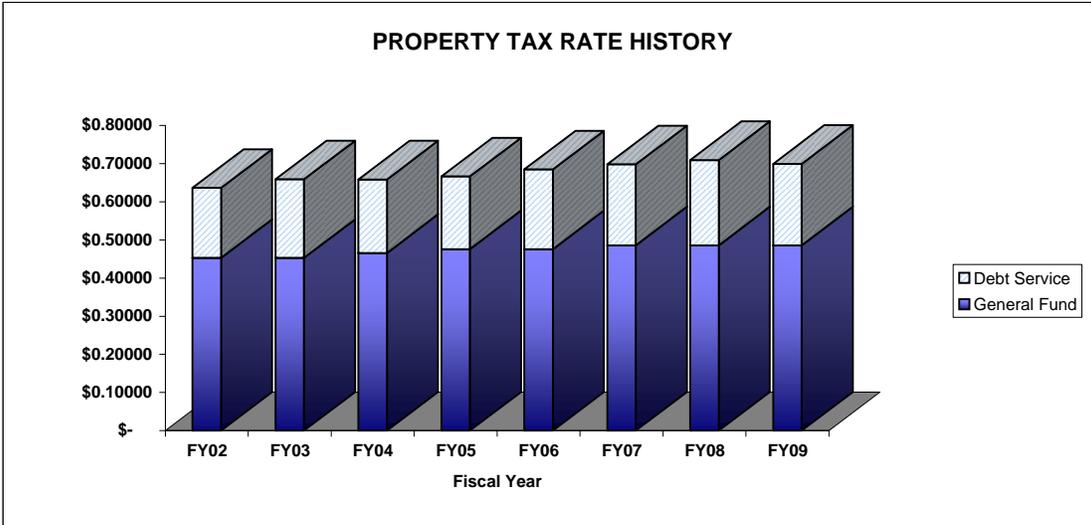
<b>Miscellaneous</b>				
4136 911-EMERGENCY FUND	344,612	380,000	380,000	390,000
4143 FILING FEE FOR CANDIDATES	500	200	200	200
4151 AUCTION PROCEEDS	47,309	25,000	48,000	40,000
4160 MAPS & PUBLICATIONS	(169)	300	480	300
4175 DEDC ACCOUNTING SERVICES	1,750	0	0	0
4256 LIBRARY INTERNET PRINTING	898	6,500	6,500	4,500
4310 REVENUES FROM LEASE/RENT	31,773	22,000	22,000	22,000
4932 INTERFUND TRANSFER	24,410	0	0	0
<b>TOTAL</b>	<b>451,083</b>	<b>434,000</b>	<b>457,180</b>	<b>457,000</b>
<b>Intergovernmental</b>				
4138 GRANT REVENUE	122,431	198,720	198,720	124,200
4146 INTERGOVERNMENTAL DESOTO ISD	179,266	200,000	200,000	200,000
<b>TOTAL</b>	<b>301,697</b>	<b>398,720</b>	<b>398,720</b>	<b>324,200</b>
<b>Interest</b>				
4140 INTEREST REVENUE	532,174	475,000	300,000	300,000
<b>TOTAL</b>	<b>532,174</b>	<b>475,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Recreation Fees</b>				
4181 POOL RENTALS	2,700	1,500	1,500	1,500
4182 SWIM LESSONS	15,254	9,000	17,000	17,000
4191 POOL CONCESSION	15,558	18,000	18,000	17,300
4192 SWIM POOL DAILY ADMISSION	50,867	63,000	63,000	63,000
4193 OTHER RECREATIONAL REVENUES	145,306	135,000	135,000	134,490
4194 GRIMES PARK FACILITY REVENUE	0	3,100	3,100	3,500
4198 RECREATION PASSES	0	0	10,000	49,600
<b>TOTAL</b>	<b>229,685</b>	<b>229,600</b>	<b>247,600</b>	<b>286,390</b>
<b>Interfund Transfers</b>				
4930 Transfer From Fire PPE	0	0	37,320	37,320
4931 TRANSFER FROM OTHER FUNDS	0	10,605	10,605	10,605
<b>TOTAL</b>	<b>0</b>	<b>10,605</b>	<b>47,925</b>	<b>47,925</b>
<b>TOTAL</b>	<b>28,676,119</b>	<b>28,934,343</b>	<b>29,063,843</b>	<b>29,885,468</b>

## GENERAL FUND

### EXPENDITURES BY DEPARTMENT

	Actual 06-07	Amended Budget 07-08	Projected 07-08	Adopted Budget 08-09
<b>General Administration:</b>				
COUNCIL/CITY SECRETARY	245,909	280,932	245,052	262,088
RECORDS MANAGEMENT	68,352	75,897	72,757	73,390
CITY MANAGER'S OFFICE	601,957	649,619	661,183	662,821
COMM INITIATIVES	77,025	91,545	90,920	120,812
ENVIRONMENTAL HEALTH/ACTION CT	203,801	223,104	220,681	230,633
FACILITY MAINTENANCE	770,211	809,352	782,260	794,330
<b>Total</b>	<b>1,967,255</b>	<b>2,130,449</b>	<b>2,072,853</b>	<b>2,144,074</b>
<b>Financial Services:</b>				
FINANCE ADMINISTRATION	672,915	695,326	694,528	805,359
MUNICIPAL COURT	264,356	307,440	303,140	316,724
PURCHASING	126,941	140,162	139,326	145,531
ORGANIZATIONAL DEVELOPMENT	86,054	91,317	75,574	0
<b>Total</b>	<b>1,150,266</b>	<b>1,234,245</b>	<b>1,212,568</b>	<b>1,267,614</b>
<b>Development Services;</b>				
DEVELOPMENT SERVICES	630,033	599,480	593,265	550,458
BUILDING INSPECTIONS	561,951	450,731	400,250	398,253
FIRE PREVENTION	92,014	98,290	98,290	0
PLANNING & ZONING	239,243	260,020	258,292	270,770
STREET MAINTENANCE	1,676,341	1,947,640	1,898,235	2,068,831
EQUIPMENT SERVICES	675,916	669,440	696,090	779,068
<b>Total</b>	<b>3,875,498</b>	<b>4,025,601</b>	<b>3,944,422</b>	<b>4,067,380</b>
PARKS MAINTENANCE	1,309,934	1,346,296	1,359,316	1,267,326
PARKS & RECREATION/SENIOR CTR	182,210	205,218	190,218	283,409
BUILDING SERVICES	389,389	370,641	370,641	369,302
RECREATION & CIVIC CENTER	590,643	613,239	611,889	624,652
AQUATICS	141,773	140,794	140,794	142,817
<b>Total</b>	<b>2,613,949</b>	<b>2,676,188</b>	<b>2,672,858</b>	<b>2,687,506</b>
POLICE DEPARTMENT	6,876,767	7,407,323	7,225,754	7,586,172
ANIMAL CONTROL	245,774	272,014	272,018	280,413
CODE ENFORCEMENT	211,522	222,455	224,145	201,158
<b>Total</b>	<b>7,334,063</b>	<b>7,901,792</b>	<b>7,721,917</b>	<b>8,067,743</b>
FIRE DEPARTMENT	5,712,340	6,285,464	6,286,041	6,714,597
FIRE PREVENTION	0	0	0	102,548
<b>Total</b>	<b>5,712,340</b>	<b>6,285,464</b>	<b>6,286,041</b>	<b>6,817,145</b>
LIBRARY	799,329	860,217	854,283	879,896
INFORMATION TECHNOLOGY	694,323	727,287	724,016	732,895

<b>HUMAN RESOURCES:</b>				
HUMAN RESOURCES	287,207	309,467	304,465	317,262
CIVIL SERVICE	47,209	41,575	40,993	29,300
<b>Total</b>	<b>334,416</b>	<b>351,042</b>	<b>345,458</b>	<b>346,562</b>
<b>NON DEPARTMENTAL EXPENSES</b>	<b>1,483,363</b>	<b>1,687,339</b>	<b>2,028,351</b>	<b>1,679,860</b>
<b>USE OF FUND BALANCE</b>	<b>1,902,294</b>	<b>576,372</b>	<b>451,372</b>	<b>288,700</b>
<b>JAIL OPERATIONS:</b>	<b>208,826</b>	<b>209,729</b>	<b>209,729</b>	<b>214,733</b>
<b>COMMUNICATIONS:</b>				
REGIONAL DISPATCH	888,456	941,493	941,493	931,834
<b>Total</b>	<b>888,456</b>	<b>941,493</b>	<b>941,493</b>	<b>931,834</b>
<b>TOTAL</b>	<b>28,964,378</b>	<b>29,607,218</b>	<b>29,465,361</b>	<b>30,125,942</b>



Fiscal Year	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09
<b>General Fund</b>	\$ 0.45279	\$ 0.45279	\$ 0.46592	\$ 0.47592	\$ 0.47592	\$ 0.48592	\$ 0.48592	\$ 0.48592
<b>Debt Service</b>	\$ 0.18360	\$ 0.20642	\$ 0.19287	\$ 0.19097	\$ 0.20907	\$ 0.21243	\$ 0.22381	\$ 0.21380
<b>TOTAL</b>	\$ 0.63639	\$ 0.65921	\$ 0.65879	\$ 0.66689	\$ 0.68499	\$ 0.69835	\$ 0.70973	\$ 0.69972

The General Fund 2004 tax rate of 46.592 cents per \$100 valuation includes an additional 1.313 cents for street maintenance projects.

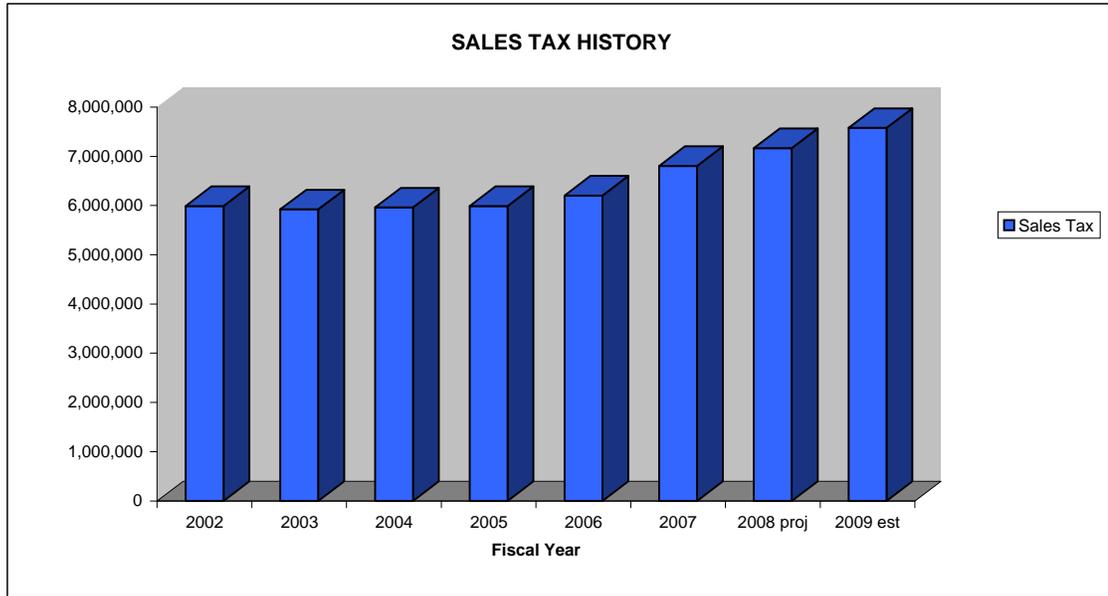
The General Fund 2005 tax rate of 47.592 cents per \$100 valuation includes an additional 1.0 cents for operations and maintenance expenditures.

The General Fund 2006 tax rate of 47.592 cents per \$100 valuation remains unchanged from FY 2005. The overall tax rate increases 1.810 cents to service the interest and sinking fund requirements of the City's ongoing five year capital improvement program.

The General Fund 2007 tax rate of 48.592 cents per \$100 valuation includes an additional 1.0 cents for operations and maintenance expenditures.

The General Fund 2008 tax rate of 48.592 cents per \$100 valuation remains unchanged from FY 2007. The overall tax rate increases 1.138 cents to service the interest and sinking fund requirements of the City's ongoing five year capital improvement program.

The General Fund 2009 tax rate of 48.592 cents per \$100 valuation remains unchanged from FY 2008. The overall tax rate is decreased by 1.00 cent, due to use of available fund balance.



<b>Fiscal Year</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008 proj</b>	<b>2009 est</b>
<b>Sales Tax</b>	5,992,913	5,923,767	5,963,291	5,990,630	6,206,373	6,805,337	7,168,660	7,577,585

Sales tax collections for the 2003 budget year were projected to decline over the FY 2003 forecast due to the closing of a major retailer.

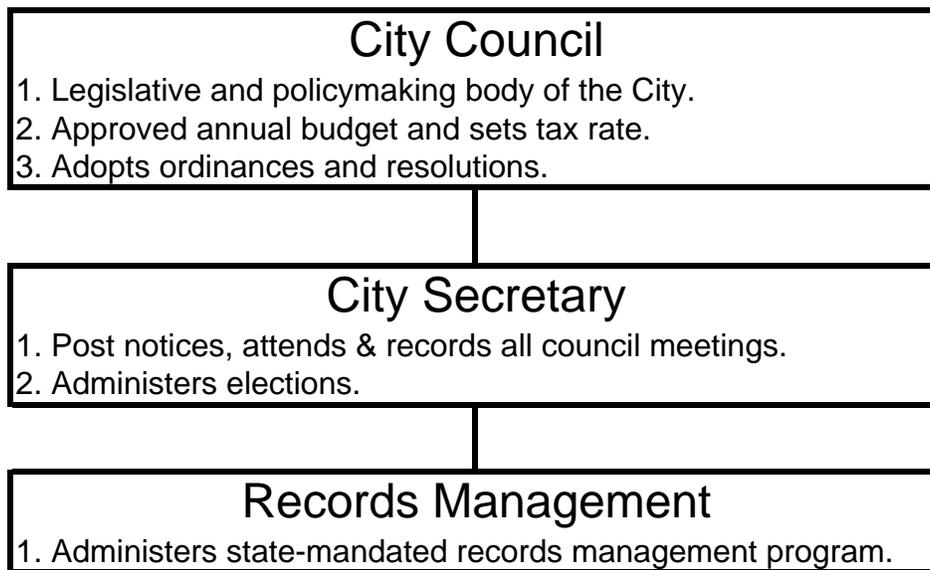
In anticipation of the completion of the Wal Mart retail center, general fund sales tax collections for the 2006 fiscal year were estimated to increase 3.35%

In consideration of a full year operation of the Wal Mart retail center, general fund sales tax collections for the 2008 fiscal year were estimated to increase 5%.

With the steady increase of sales tax receipts, we estimate sales tax collections to increase by 5.6%.

# City Council, City Secretary

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<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	101-01-10 COUNCIL/CITY SECRETARY

**MISSION STATEMENT**

The office of City Secretary is committed to leadership that ensures quality public service based on honesty, dependability, integrity, consistency, respectfulness, and fairness. We strive to improve citizens access to local government by providing accurate and timely information through production and diligent care of official records.

**DEPARTMENT DESCRIPTION**

The City Secretary is responsible for posting notices, attending and recording all council meetings and administering elections.

**GOALS**

Improve efficiency in methods and procedures in major areas of responsibility

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Prepare and audit city council meeting minutes via Granicus System and submit for council approval	Number of council meeting minutes submitted for approval	23	23	23
Coordinate annual board and commission banquet for 160 guests	Annual board and commission banquet held	1	1	1
Coordinate preparation of all city council meetings	Number of meeting coordinated with legal posting of meeting notice	45	45	45
Administer municipal elections and provide presentations to public regarding election protocol	Number of elections held	1	1	1
Provide Presidential proclomations, flag history, flag display, and flag half-staff information to city employees and the public	Number of communications including website and newsletter	16	16	16
Prepare and audit city council special meeting minutes and submit for council approval	Number of special meeting minutes submitted for approval	22	22	22

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	COUNCIL/CITY SECRETARY
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$108,361	\$115,032	\$115,032	\$120,133
SUPPLIES	\$19,225	\$25,500	\$19,000	\$22,500
CONTRACTUAL SERVICES	\$118,062	\$140,400	\$111,020	\$119,455
CAPITAL OUTLAY	\$261	\$0	\$0	\$0
<b>TOTAL 101-01-10</b>	<b>\$245,909</b>	<b>\$280,932</b>	<b>\$245,052</b>	<b>\$262,088</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
CITY SECRETARY	1	1	1	1
<b>TOTAL 101-01-10</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	101-01-11 RECORDS MANAGEMENT

**MISSION STATEMENT**

Records management is committed to providing fair, open access to city records and information to both its citizens and employees. The program strives to guide and maintain the integrity of city records and information throughout their life cycle (from development and creation, to active use, long term inactive or permanent storage, or destruction), in an orderly, economical and efficient manner.

**DEPARTMENT DESCRIPTION**

Records management administers state-mandated records management programs.

**GOALS**

Improve the quality of service to Desoto citizens through a concern for customer satisfaction, a focus on quality and a commitment to continuous improvement and productivity.

**PERFORMANCE MEASURES**

<b>OBJECTIVE</b>	<b>MEASURE</b>	<b>FY 07 ACTUAL</b>	<b>FY 08 BUDGET</b>	<b>FY 09 PROPOSED</b>
Maintain current status for ordinances, resolutions and minutes.	Percent maintained and released for public access.	100%	100%	100%
Public information requests processed in accordance with state guidelines	Number of public information requests processed in accordance with state guidelines	75	75	75
Prepare draft agenda eight business days prior to regular city council meetings for review by city manager	Number of draft agendas prepared for approval	23	23	23
Organize, prepare documentation, and supervise records liaisons from each department for annual records destruction.	Number of pounds of documents destroyed in accordance with the TSLAC records retention schedules	8000 lbs	8000lbs	8000lbs
Provide timely notification of passage of ordinances.	Approved ordinance captions submitted to official newspaper for publication.	60	60	60
Agenda packet publication, distribution, and posting to web page within one business day of agenda posting	Number of agendas published, distributed and posted to web page within one business day of agenda posting	23	23	23

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	RECORDS MANAGEMENT
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$60,095	\$63,107	\$63,107	\$65,829
SUPPLIES	\$1,026	\$1,200	\$1,000	\$553
CONTRACTUAL SERVICES	\$7,231	\$11,590	\$8,650	\$7,008
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-01-11</b>	<b>\$68,352</b>	<b>\$75,897</b>	<b>\$72,757</b>	<b>\$73,390</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PROGRAM MANAGER	1	1	1	1
<b>TOTAL 101-01-11</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

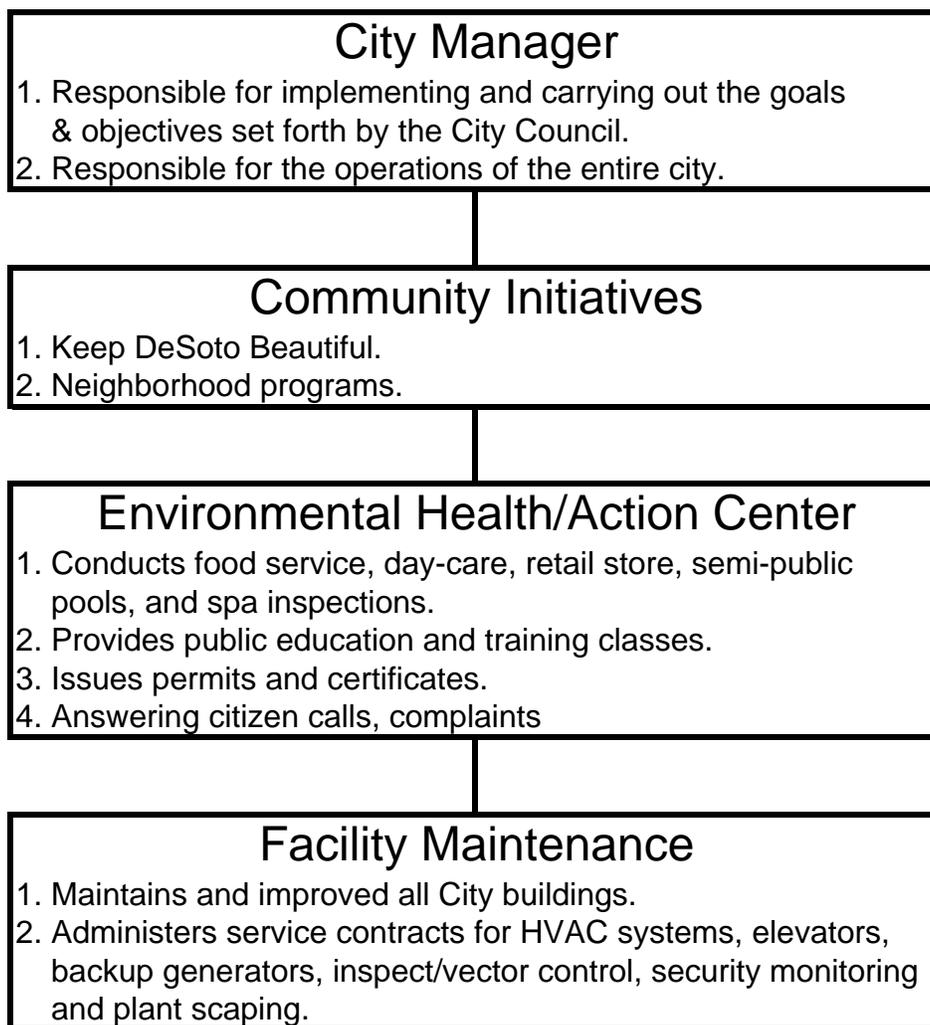
<b>SIGNIFICANT BUDGET COMMENTS</b>

**DESOTO**



# City Manager

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CITY OF DESOTO			
FUND	DEPARTMENT	DIVISION	
101 GENERAL FUND	GENERAL ADMINISTRATION	101-01-12	CITY MANAGER'S OFFICE

**MISSION STATEMENT**

The City Manager and the Staff of the City Manager’s Office are servants to the citizens of DeSoto, the City Council, Boards, and Commissions of the City of DeSoto. Policies of the City Council are implemented through the guidance of the City Manager’s Office.

**DEPARTMENT DESCRIPTION**

The City Manager is appointed by the City Council. The City Manager appoints directors and managers for all other City departments, and compiles, presents to City Council, and administers the City budget.

**GOALS**

- Make DeSoto More Prosperous
- Make DeSoto a Safe, Clean, and Attractive Community
- Recognize and Celebrate DeSotos History
- Recognize and Conserve DeSotos Environment
- Maintain a Quality Workplace for Employees
- Become a Leader in Collaborative Efforts within the Region
- Employment Focused Economic Development
- Enable DeSoto to Become a Destination for Arts and Entertainment
- Make DeSoto More Culturally Inclusive to Build a Stronger Sense of Community

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Support the Employee Recognition Program and increase the number of employees recognized over the prior year. (In FY2008 criteria for the ERP was changed; many employee commendations were recognized intra-departmentally, resulting in a reduction in the number of commendations through the ERP. This issue will be revisited during the Management Retreat in FY2009, in an effort to increase the number of employees commended through the ERP.)	Number of employee recognitions for actions reflecting the norms of the organization	160	16	100
Complete 90% of the FY2009 Work Plan items.	Percentage of Work Plan items complete, ongoing, or in progress	73%	90%	90%
Host community forums and public meetings to discuss local government issues and encourage citizen involvement in their municipal government.	Number of community forums held	16	12	16
Implement 99% of the FY2009 City Managers Office budget.	Percentage of budget expended	102%	99%	99%

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	CITY MANAGER'S OFFICE
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$538,283	\$578,214	\$591,490	\$591,179
SUPPLIES	\$4,877	\$5,232	\$5,232	\$9,232
CONTRACTUAL SERVICES	\$58,797	\$66,173	\$64,461	\$62,410
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-01-12</b>	<b>\$601,957</b>	<b>\$649,619</b>	<b>\$661,183</b>	<b>\$662,821</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
CITY MANAGER	1	1	1	1
ASSISTANT CITY MANAGER	1	1	1	1
ASSISTANT TO THE CITY MANAGER	1	1	1	1
PROGRAM MANAGER	1	1	1	1
PART-TIME	0.5	0.5	0.5	0
<b>TOTAL 101-01-12</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
A part-time customer service representative was moved to Community Initiatives.

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	GENERAL ADMINISTRATION	101-01-13 INITIATIVES	COMM

**MISSION STATEMENT**

Community Initiatives strives to provide quality customer-oriented services and Neighborhood Programs that meet the needs of our community through feedback gained by constant listening, effective communication, community involvement and teamwork.

**DEPARTMENT DESCRIPTION**

The Community Initiatives Manager serves as staff liaison to all DeSoto homeowners/neighborhood associations. The C.I.M. also coordinates community events such as Annual Cleanup, the Adopt-A-Street Program, the Civic Academy, and the HOA Involvement Workshop. The C.I.M. is also responsible for maintaining the InTouch and work order software.

**GOALS**

Recognize and conserve DeSotos environment.  
 Make DeSoto more culturally inclusive to build a stronger sense of community.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Continue to host the DeSoto Civic Academy exposing residents to their local government.	Course hosted.	1	1	1
Continue to host the HOA Involvement Workshop.	Host workshop.	1	1	1
Continue to host Mayors Meetings on a quarterly basis.	Course hosted four times a year.	4	4	4
Increase the number of Homeowners/Neighborhood Association web pages on the City web site.	Number of web pages on web site.	20	29	37
Continue the Neighborhood Matching Grant Program.	Utilize funds to promote and enhance the neighborhoods.	\$21,400	\$27,500	\$27,500
Continue to host Annual Cleanup with an emphasis on recycling.	Host Annual Cleanup.	1	1	1

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	COMM INITIATIVES
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$72,861	\$84,920	\$84,920	\$114,762
SUPPLIES	\$2,097	\$2,600	\$2,600	\$2,600
CONTRACTUAL SERVICES	\$2,067	\$4,025	\$3,400	\$3,450
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-01-13</b>	<b>\$77,025</b>	<b>\$91,545</b>	<b>\$90,920</b>	<b>\$120,812</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
COMMUNITY INITIATIVES MANAGER	1	1	1	1
CUSTOMER SERVICE REP	0	0	0	0.5
<b>TOTAL 101-01-13</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
Community Initiatives has assumed 1/2 of support of the Customer Service Representative, originally supported by the City Managers Office.

**CITY OF DESOTO**

**FUND**

**DEPARTMENT**

**DIVISION**

101 GENERAL FUND

GENERAL ADMINISTRATION

101-01-14  
ENVIRONMENTAL  
HEALTH/ACTION CT

**MISSION STATEMENT**

ENVIRONMENTAL HEALTH - To encourage, promote and assure the development of an active, healthy community through innovative public health practices.

ACTION CENTER - To provide quality customer service to both external and internal customers on a daily basis through all forms of communication with a high level of credibility, efficiency and competency

**DEPARTMENT DESCRIPTION**

ENVIRONMENTAL HEALTH - Prevent and control the spread of chronic and communicable diseases. Assess, improve & maintain a healthy and safe environment & community by performing necessary inspections and investigations and inform and educate the public on matters of individual wellness and community health.

ACTION CENTER - Assist citizens in obtaining information and requesting action for city services, improve responsiveness of city government to citizens' requests, concerns, and needs and effectively and accurately communicate citizens' concerns and requests to the appropriate department for response.

**GOALS**

ENVIRONMENTAL HEALTH/ACTION CENTER - Improve the quality of service to citizens by exhibiting a concern for customer satisfaction, focus on quality and commitment to provide continuous customer service.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
EH - Promote a positive attitude toward environmental health by citizens.	Provide at least 8 public education classes to non-profit organizations and the public.	11	8	8
EH - Develop ways for health - related data readily accessible to the public.	Environmental Health will post at least eight press releases per year.	10	8	8
EH - Pursue cooperative efforts with the Best Southwest Cities in areas identified as mutually beneficial, cost effective, and enhancing.	Hold quarterly meeting with Best Southwest Cities	4	4	4
AC - Update Training Manual for Action Center Procedures.	Update training manual (blue book) on a monthly basis with timely and up to date information	12	12	12
AC - Respond to citizen complaints and requests for information in a timely manner	Respond to emails in 24 hrs., respond to telephone calls within 10 minutes and respond to customer walk ups within 10 minutes. InTouch Issues will be created for all relevant issues. Manager will monitor responses.	complete	complete	complete
AC - Service incoming and outgoing mail	Action Center staff will sort and file incoming mail within 2 hours of its arrival, outgoing mail will be postmarked by 11:00 a.m. daily for pickup. Afternoon mail will be postmarked and delivered to the outside mailbox by 3:00 p.m. daily.	complete	complete	complete
EH - Develop ways for health - related data readily accessible to the public.	Environmental Health will post inspection reports on the city web page quarterly.	4	4	4
EH - Provide that food service establishments are inspected and health hazards are corrected.	All critical hazards will be corrected during inspection or within two business days.	100% - 287 total	100% - 306 total	100% - 300 total
EH - Pursue cooperative efforts with the Best Southwest Cities in areas identified as mutually beneficial, cost effective, and enhancing.	Investigate possibility of a Battery, Oil, Paint and Antifreeze (BOPA) drop off location with other Best Southwest Cities	n/a	n/a	not yet determined
EH - Provide that food service establishments are inspected and health hazards are corrected.	High and medium-risk establishments will be inspected two times annually, and low-risk establishments will be inspected once annually - total number of inspections reflected	h-114, m-174, l-22	h-120, m-170, l-22	h-123, m-176, l-24

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	ENVIRONMENTAL HEALTH/ACTION CT
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$155,849	\$170,804	\$170,002	\$180,733
SUPPLIES	\$40,898	\$44,950	\$45,250	\$42,550
CONTRACTUAL SERVICES	\$7,054	\$7,350	\$5,429	\$7,350
<b>TOTAL 101-01-14</b>	<b>\$203,801</b>	<b>\$223,104</b>	<b>\$220,681</b>	<b>\$230,633</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
CUSTOMER SERVICE REP	0.5	0.5	0.5	0.5
ENVIRONMENTAL HEALTH SPECIALIST	1	1	1	1
SENIOR CUSTOMER SERVICE REP	1	1	1	1
<b>TOTAL 101-01-14</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	101-01-20 FACILITY MAINTENANCE

**MISSION STATEMENT**

Provide employees and citizens with a safe and healthy environment by systematic scheduling of preventative maintenance, replacement of failed or out of date assets, and prompt service of day to day service requests.

**DEPARTMENT DESCRIPTION**

Facility maintenance maintains and improves all city buildings and administers service contracts for HVAC systems, elevators, backup generators, insect/vector control, security monitoring and plant scaping.

**GOALS**

Make Desoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Complete 95% of all work orders	Number of work orders received	885	885	885

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	GENERAL ADMINISTRATION	FACILITY MAINTENANCE
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
SUPPLIES	\$17,846	\$21,000	\$20,500	\$21,000
CONTRACTUAL SERVICES	\$752,364	\$788,352	\$761,760	\$773,330
<b>TOTAL 101-01-20</b>	<b>\$770,211</b>	<b>\$809,352</b>	<b>\$782,260</b>	<b>\$794,330</b>

**DESOTO**



# Financial Services

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## Finance Administration

1. Handles financial affairs, ie., collection, disbursement and investing city funds.
2. Manages the bond and debt service requirements.
3. Handles the collection for the Emergency Medical Service (EMS)

## Municipal Court

1. Collects fines, fees and state costs.
2. Schedules court hearings & generates production of arrest warrants
3. Maintains records relating to court proceedings.

## Purchasing

1. Provides quality products at competitive prices via bids, contracts, and interlocal agreements.

## Organizational Development

1. Operational and Management studies.
2. Strategic planning.
3. Performance measures.

<b>FUND</b>	<b>CITY OF DESOTO DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	101-02-10 FINANCE ADMINISTRATION

**MISSION STATEMENT**

Teamwork providing quality customer service and accurate, timely information based on professionalism, honesty, integrity, and resourcefulness in an effort to strengthen and enhance our economic and fiscal vitality.

**DEPARTMENT DESCRIPTION**

Finance administration handles financial affairs such as collection and disbursement, manages the bond and debt service requirements and handles the collections for Emergency Medical Services.

**GOALS**

Make Desoto more prosperous.  
Maintain a quality workplace for employees.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Present council financials by 2nd council meeting of the following month.	Number of presentations	12	12	12
Distinguished budget award from Government Finance Officers Association	Receive annual award	yes	yes	yes
Improve revenue to city by billing all residential and commercial alarms	Number of monthly bills	12	12	12
Distribute monthly budget reports to city departments via email	Average number of business days completed after month-end and mid-month	15	10	10
Capital project report meeting with city senior staff quarterly	Number of capital projects financial status meetings	3	4	4
Efficient payment processing of invoices	Checks are available for finance director review every Tuesday	100%	100%	100%
Certificate of Achievement for Excellence in Financial reporting from the Government Finance Officers Association	Receive annual certificate	yes	yes	yes
Complete monthly bank account reconciliations by the end of the following month	Average number of days completed after month-end.	30	20	20

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	FINANCE ADMINISTRATION
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$448,815	\$457,966	\$437,978	\$518,019
SUPPLIES	\$9,095	\$5,600	\$9,100	\$9,100
CONTRACTUAL SERVICES	\$214,372	\$231,100	\$246,850	\$277,640
CAPITAL OUTLAY	\$633	\$660	\$600	\$600
<b>TOTAL 101-02-10</b>	<b>\$672,915</b>	<b>\$695,326</b>	<b>\$694,528</b>	<b>\$805,359</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
ACCOUNTANT	2	2	2	2
ASST FINANCE DIRECTOR	1	1	1	1
CUSTOMER SERVICE REP	1	1	1	1
MANAGING DIRECTOR	1	1	1	1
PART-TIME	0	0	0	1
SENIOR CUSTOMER SERVICE REP	1	1	1	1
<b>TOTAL 101-02-10</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
Computer software maintenance in the amount of \$17,000 was transferred from Information Technology. The Organizational Development division has been eliminated, and \$35,000 has been transferred to Finance for two interns.

<b>FUND</b>	<b>CITY OF DESOTO DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	101-02-12 MUNICIPAL COURT

**MISSION STATEMENT**

The mission of the Desoto municipal court staff is to perform the duties necessary to support municipal judicial functions, assist the public and manage court operations. Uphold the integrity of the court and build public trust by providing unbiased quality customer service and accurate information in an efficient and professional manner.

**DEPARTMENT DESCRIPTION**

Municipal court collects fines, fees and state costs; schedules court hearing and generates production of arrest warrants; and maintains records relating to court proceedings.

**GOALS**

Make Desoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
To get 95% satisfactory on survey at the end of year	On average the DeSoto municipal court systems surveyys 220, this year our measure target is to raise this year total to 250.	0	220	250
To process 100% of appealed cases to Dallas County within 20 days	All FY 09 appeals to Dallas County	100%	100%	100%
To decrease the number of habeas corpus warrants by 5%	In the fiscal year 2008-2009 we will decrease the number of warrants issued to 1662	2207	1750	1662

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	MUNICIPAL COURT
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$198,815	\$233,990	\$233,990	\$244,474
SUPPLIES	\$3,949	\$4,200	\$2,500	\$3,250
CONTRACTUAL SERVICES	\$60,490	\$67,750	\$65,400	\$67,500
CAPITAL OUTLAY	\$1,103	\$1,500	\$1,250	\$1,500
<b>TOTAL 101-02-12</b>	<b>\$264,356</b>	<b>\$307,440</b>	<b>\$303,140</b>	<b>\$316,724</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
COURT ADMINISTRATOR	1	1	1	1
DEPUTY COURT CLERK	3	3	3	3
P/T DEPUTY COURT CLERK	0.5	0.5	0.5	0.5
<b>TOTAL 101-02-12</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>FUND</b>	<b>CITY OF DESOTO DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	101-02-15 PURCHASING

**MISSION STATEMENT**

The purchasing department is committed to obtaining the most desirable goods and services to meet the city's operational needs, at the lowest possible cost, delivered in a timely manner, and in compliance with all city policies and applicable state purchasing laws.

**DEPARTMENT DESCRIPTION**

The purchasing department works with city departments and vendors to requisition items and services for the city of Desoto.

**GOALS**

Make Desoto more prosperous.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Maintain purchases made through State Contracts at the current year level.	Number of purchases in the current year	66	35	40
Use Demandstar to enhance the use of e-commerce to reduce cost and time when purchasing goods and services for the city.	Number of bids broadcast for FY 07 over \$25,000 to vendors Number of bids broadcast for FY 08 & FY 09 over \$50,000	14	8	10
To utilize local merchants	Local dollars spent	\$651,833	\$771,100	\$800,000
To improve customer service by preparing and developing long term purchasing contracts with vendors	Number of annual contracts under sealed bid requirements issued for FY 07 under \$25,000 to vendors Number of annual contracts under sealed bid requirements issued for FY 08 & FY 09 under \$50,000 to vendors	10	11	10
Use Demandstar to enhance the use of e-commerce when addressing bids. This will save time and cost when purchasing goods and services for the City.	Number of bids broadcast for FY 07 under \$25,000 Number of bids broadcast for FY 08 under \$50,000	23	18	15

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	PURCHASING
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$78,743	\$85,092	\$85,096	\$88,831
SUPPLIES	\$12,167	\$14,900	\$14,900	\$17,200
CONTRACTUAL SERVICES	\$36,031	\$40,170	\$39,330	\$39,500
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-02-15</b>	<b>\$126,941</b>	<b>\$140,162</b>	<b>\$139,326</b>	<b>\$145,531</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PURCHASING MANAGER	1	1	1	1
<b>TOTAL 101-02-15</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	101-02-16 ORGANIZATIONAL DEVELOPMENT

**MISSION STATEMENT**

Organizational development is a team of professionals committed to making positive differences through a partnership with city departments to enhance their performance by analyzing, planning, benchmarking, and researching and developing programs that advance the organization.

**DEPARTMENT DESCRIPTION**

Organizational development works with other city departments to help them focus on quality service and continuous improvement and productivity.

**GOALS**

Improve the efficiency and cost effectiveness of city services.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Develop and implement a quarterly reporting process and insure that all departments have a system in place for tracking and reporting their performance measures	Percent of departments tracking and reporting performance measures each quarter	100%	100%	0
Provide assistance to city administration in the development and implementation of the Performance Incentive Program. Verify accuracy and reliability of the department objectives. Make recommendations	Number of instructional meetings held	6	6	0

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FISCAL SERVICES	ORGANIZATIONAL DEVELOPMENT
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$85,526	\$88,717	\$67,718	\$0
SUPPLIES	\$55	\$150	\$190	\$0
CONTRACTUAL SERVICES	\$473	\$2,450	\$166	\$0
CAPITAL OUTLAY	\$0	\$0	\$7,500	\$0
<b>TOTAL 101-02-16</b>	<b>\$86,054</b>	<b>\$91,317</b>	<b>\$75,574</b>	<b>\$0</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
ORGANIZATIONAL DEVELOPMENT MANAGER	1	1	1	0
<b>TOTAL 101-02-16</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
The Organizational Development budget has been eliminated and replaced with an allocation for two interns in the finance department.

**DESOTO**



# Development Services

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## Administration

1. Develop engineering, and manage the capital improvement plan.
2. Prepare engineering plans & specifications for street, storm drainage & utility projects.
3. Supervises construction and contract administration.
4. Reviews all private development plans and inspect private construction for code.

## Building Inspections

1. Issues permits.
2. Collects fees.
3. Reviews plans and performs on-site inspections for compliance

## Planning & Zoning

1. Prepares and maintains the Comprehensive Plan and Comprehensive Zoning Ordinance of the City.
2. Processes and reviews all zoning applications, plat applications, development plans & various appeals.
3. Records all impact fees.

## Street Maintenance

1. Maintains 466 miles of streets and 90 miles of alleys which entails major & minor asphalt repair, asphalt patching, concrete repair & cracksealing.
2. Maintains the traffic control system for the City, ie., signals, signs & pavement markings.

## Equipment Services

1. Maintains and repairs all city vehicles and equipment.
2. Performs preventive maintenance, fabricates and installs specialized Police & Fire equipment.
3. Provides fuel, oil, lubricants, parts & labor for the repair of all vehicles/equipment.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	101-03-10 DEVELOPMENT SERVICES

**MISSION STATEMENT**

To plan, build, and maintain development in an innovative and professional manner, by cultivating and sustaining internal and external partnerships that center on consistency, fiscal responsibility and efficient delivery of services to improve the quality of place for the Citizens of DeSoto.

**DEPARTMENT DESCRIPTION**

The Engineering Division has four employees consisting of the City Engineer, Drainage Engineer, Construction Manager, a Construction Inspector and an Office Administrator. Responsibilities include: Capital Improvement Program; Construction Plan Reviews; Flood Plain Administration; Construction Inspection Services for private development, residential subdivisions and retail, commercial and industrial developments.

**GOALS**

Make Desoto a safe, clean, and attractive city  
 Make Desoto more prosperous

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Conduct daily construction inspections for each project	Percentage of projects that are inspected a minimum of once per working day.	100%	100%	100%
Complete projects within the approved budget (construction contract plus approved contingency).	Percentage of projects completed within budget.	100%	100%	100%
Complete same day inspection for Driveway and Flatwork inspections	Percentage of same day inspections	90%	90%	95%
Complete residential building permit reviews.	Percentage of review completed within 2 working days.	95%	95%	95%
Complete engineering plan reviews for subdivisions (Preliminary and final)	Percentage of subdivision reviews completed within 15 working days.	N/A	75%	75%
Complete projects within contract time.	Percentage of projects completed within 30 workdays of contract time.	90%	90%	90%
Complete Engineering within approved budget.	Percentage of projects with design costs below 10% of the estimated construction costs.	90%	90%	90%
Complete plan reviews for Capital Improvements Projects	Percentage of reviews completed within 15 working days	100%	90%	90%
Complete plan reviews of Commercial/Industrial/ Misc. Developments (Preliminary and final)	Percentage of reviews completed within 10 working days.	90%	75%	80%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	DEVELOPMENT SERVICES
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$397,642	\$509,630	\$509,630	\$462,328
SUPPLIES	\$7,303	\$6,400	\$6,715	\$6,980
CONTRACTUAL SERVICES	\$225,089	\$55,450	\$48,920	\$80,650
CAPITAL OUTLAY	\$0	\$0	\$0	\$500
INTERFUND TRANSFER	\$0	\$28,000	\$28,000	\$0
<b>TOTAL 101-03-10</b>	<b>\$630,033</b>	<b>\$599,480</b>	<b>\$593,265</b>	<b>\$550,458</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
CITY ENGINEER	1	1	1	1
CONSTRUCTION INSPECTOR	2	2	2	1
MANAGING DIRECTOR	1	1	1	1
OPERATIONS MANAGER	1	1	1	1
STAFF ADMINISTRATIVE ASSISTANT	1	1	1	1
<b>TOTAL 101-03-10</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
One Public Works Inspector was eliminated and \$25,000 has been allocated for third party services.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	101-03-11 BUILDING INSPECTIONS

**MISSION STATEMENT**

To plan, build, and maintain development in an innovative and professional manner, by cultivating and sustaining internal and external partnerships that center on consistency, fiscal responsibility and efficient delivery of services to improve the quality of place for the citizens of DeSoto.

**DEPARTMENT DESCRIPTION**

The city of DeSoto Building Inspections Division works together with the Engineering, Planning, Fire and Health Departments to provide development plan review and inspection services for all building construction projects within the community.

**GOALS**

Make DeSoto a Safe, Clean and Attractive City

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Perform in-house quality control residential plan reviews (Building Inspections)	Perform 50% of in-house quality control residential plan reviews on new single-family residential projects within two (2) working days after the completion of the third party plan review process (100% within five (5) working days)	n/a	n/a	50%
Perform in-house quality control commercial plan reviews (Building Inspections)	Perform 50% of in-house quality control commercial plan reviews within two (2) working days after the completion of the third party plan review process (100% within five (5) working days)	n/a	n/a	50%
Perform in-house quality control residential inspections (Building Inspections)	Perform 20% of in-house quality control residential inspections on new single-family residential projects within two (2) working days after the completion of the third party inspection (40% within three (3) working days)	n/a	n/a	20%
Perform residential plan reviews (Building Inspections)	Perform 99% of residential plan reviews on new single-family residential projects within five (5) working days of plan submittal to Third Party plan review and inspection company (100% within seven (7) working days).	n/a	n/a	99%
Perform commercial plan reviews (Building Inspections)	Perform 99% of commercial plan reviews on new commercial projects within ten (10) working days of plan submittal to Third Party plan review and inspection company (100% within 15 working days).	n/a	n/a	99%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	BUILDING INSPECTIONS
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$186,957	\$216,701	\$216,757	\$225,587
SUPPLIES	\$2,740	\$4,160	\$4,160	\$3,410
CONTRACTUAL SERVICES	\$372,254	\$229,870	\$179,333	\$169,256
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
INTERFUND TRANSFER	\$0	\$0	\$0	\$0
<b>TOTAL 101-03-11</b>	<b>\$561,951</b>	<b>\$450,731</b>	<b>\$400,250</b>	<b>\$398,253</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
BUILDING OFFICIAL	1	1	1	1
PROGRAM TECHNICIAN	1	1	1	1
SENIOR BUILDING INSPECTOR	1	1	1	1
<b>TOTAL 101-03-11</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
Professional Services has decreased by \$60,414, due to the slow down in the housing market.

<b>FUND</b> 101 GENERAL FUND	<b>CITY OF DESOTO</b> <b>DEPARTMENT</b> DEVELOPMENT SERVICES	<b>DIVISION</b> FIRE PREVENTION
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$88,912	\$94,905	\$94,905	\$0
SUPPLIES	\$1,090	\$1,029	\$1,029	\$0
CONTRACTUAL SERVICES	\$2,013	\$2,356	\$2,356	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-03-13</b>	<b>\$92,014</b>	<b>\$98,290</b>	<b>\$98,290</b>	<b>\$0</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
FIRE MARSHALL	1	1	1	1
	1	1	1	1

<b>SIGNIFICANT BUDGET COMMENTS</b>
This position was moved to the Fire Department.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	101-03-14 PLANNING & ZONING

**MISSION STATEMENT**

To plan, build, and maintain development in an innovative and professional manner, by cultivating and sustaining internal and external partnerships that center on consistency, fiscal responsibility and efficient delivery of services to improve the quality of place for the citizens of DeSoto.

**DEPARTMENT DESCRIPTION**

To administer land use development management through the administration of the Zoning Ordinance and Subdivision and Development Ordinance, and coordination of the Major Thoroughfare Plan, and other physical development plans, ordinances, policies and procedures of the City. In addition, Planning and Zoning is charged with guiding the long term growth of the Community, is responsible for implementing the 2003 Comprehensive Plan, coordinates proposed development between applicants and the Development Review Committee (DRC), and provides research and demographic data to the general public, as needed.

Because of its various responsibilities, the Planning Division has extensive contact on a daily basis with developers, builders, business owners and the general public.

**GOALS**

Make Desoto more prosperous

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Keep Zoning Map up to date.	Update the Zoning Map within five days of the second monthly City Council meeting.	8	7	7
Scanning of Zoning Files	Scan and create digital files of Zoning cases that are five (5) years or older.	N/A	N/A	NEW
Send out timely (DRC) review comments with a follow up phone call.	Send out DRC comments by 5:00 PM the Friday after the DRC meeting and then follow these up with a phone call the following Monday by 5:00 PM	35	30	30
Review Certificates of Occupancy (CO's)	Review and take action of CO's within two (2) days of receiving.	120	110	110
Review of Building Permit Site Plans	Review and issue comments for Site Plans within two (2) days of receiving.	19	12	12
Review of Building Permit Landscape Plans	Review and issue comments for Landscape Plans within two (2) days of receiving.	22	12	12

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	PLANNING & ZONING
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$221,067	\$236,170	\$235,532	\$246,770
SUPPLIES	\$4,493	\$7,150	\$6,600	\$7,125
CONTRACTUAL SERVICES	\$10,363	\$16,700	\$16,160	\$16,875
CAPITAL OUTLAY	\$3,320	\$0	\$0	\$0
<b>TOTAL 101-03-14</b>	<b>\$239,243</b>	<b>\$260,020</b>	<b>\$258,292</b>	<b>\$270,770</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PLANNER	1	1	1	1
PLANNING TECHNICIAN	1	1	1	1
PROGRAM ADMINISTRATOR	1	1	1	1
<b>TOTAL 101-03-14</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	DEVELOPMENT SERVICES	101-03-20	STREET MAINTENANCE

**MISSION STATEMENT**

Provide an improved quality of place for DeSoto

**DEPARTMENT DESCRIPTION**

The City of DeSoto Street Department works with Engineering and Water Departments to provide safe and accessible driving conditions for our citizens.

**GOALS**

Make Desoto a safe, clean and attractive city.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Crack seal all A & B asphalt streets with cracks less than .75 width cracks.	Track the total number of asphalt streets crack sealed each year	100%	100%	100%
Replace 100% (102) of engineer grade stop signs in Section 2 with high intensity stop signs	Track and log how many stop signs are replaced in section 2 to high intensity grade	0	0	102
To sweep 95% of residential streets once a month and all arterials twice a month	Track the amount of street swetp through our daily logs for neighborhoods and major roadways	360	375	376
Maintain all 16 signals with monthly inspections.	Complete 192 inspections for the year on all 16 signals for proper performance	180	180	192
Replace missing buttons on Hampton from Pleasant Run to North city limits.	Track the amount of buttons replaced along this area of roadway for safer traffic flow.	0	0	800

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DIVISION</b>
101 GENERAL FUND	<b>DEPARTMENT</b> DEVELOPMENT SERVICES	STREET MAINTENANCE
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$476,001	\$585,025	\$569,748	\$608,116
SUPPLIES	\$121,875	\$155,100	\$139,800	\$136,400
CONTRACTUAL SERVICES	\$1,070,008	\$1,126,115	\$1,103,487	\$1,233,115
CAPITAL OUTLAY	\$8,457	\$81,400	\$85,200	\$91,200
<b>TOTAL 101-03-20</b>	<b>\$1,676,341</b>	<b>\$1,947,640</b>	<b>\$1,898,235</b>	<b>\$2,068,831</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PROGRAM ADMINISTRATOR	1	1	1	1
OPERATIONS COORDINATOR	2	3	3	3
SENIOR SERVICE PROVIDER	3	2	2	2
SERVICE PROVIDER	4	4	4	4
TRAFFIC TECHNICIAN	1	1	1	1
MAINTENANCE WORKER	0.87	0	0	0
<b>TOTAL 101-03-20</b>	<b>11.87</b>	<b>11</b>	<b>11</b>	<b>11</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
Contractual Services reflects a decrease of \$10,000, but in Water and Sewer you will see a \$25,000 increase for street repair supplies. There is a \$100,000 increase in electricity for street lights.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	101-03-22 EQUIPMENT SERVICES

**MISSION STATEMENT**

Provide an improved quality of place for DeSoto.

**DEPARTMENT DESCRIPTION**

Equipment Services Department works directly with all departments to provide proper running equipment and vehicles for all services offered by the City of DeSoto

**GOALS**

Maintain a quality workplace for employees

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
It is the objective of Equipment Services to maintain both car washes ( Manual and automatic) on a scheduled maintenance program.	Inspect both manual and automatic car washed each month for repairs and safety issues.	12	24	24
To reduce the costs and operating expendintures through effective maintenance on city vehicles and equipment	Total # of A, B and C services done on all city vehicles	100%	100%	100%
No preventable accident or injuries with loss of work time	Safety meetings and track the number of accidents filed	0	0	0

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	DEVELOPMENT SERVICES	EQUIPMENT SERVICES
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$155,908	\$163,290	\$163,290	\$169,968
SUPPLIES	\$424,701	\$415,000	\$438,400	\$514,000
CONTRACTUAL SERVICES	\$94,232	\$88,150	\$91,600	\$92,600
CAPITAL OUTLAY	\$1,074	\$3,000	\$2,800	\$2,500
INTERFUND TRANSFER	\$0	\$0	\$0	\$0
<b>TOTAL 101-03-22</b>	<b>\$675,916</b>	<b>\$669,440</b>	<b>\$696,090</b>	<b>\$779,068</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
MECHANIC	1	1	1	1
P/T EQUIPMENT SERVICES	0.5	0.5	0.5	0.5
SENIOR MECHANIC	1	1	1	1
<b>TOTAL 101-03-22</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
There is a \$100,000 increase for fuel in FY 2009.

# Parks & Leisure Services

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## Park Maintenance

1. Provides full ground maintenance services to parks, right-of ways & public buildings.
2. Provides minor facility tree & shrub maintenance
3. Provides minor construction & renovation services to all parks, athletic & recreation facilities.

## Recreation

1. Coordinates the activities in the Recreation Center, Civic Center, Senior Center, and the Aquatics program.
2. Enhances the quality of life for the citizens by promoting, establishing and maintaining enriched leisure services.

## Building Services

1. Provides cleaning services to all City buildings.

## Senior Center

1. Provide activities for senior citizens.

CITY OF DESOTO			
FUND	DEPARTMENT	DIVISION	
101 GENERAL FUND	PARKS AND LEISURE SERVICES	101-05-20	PARKS MAINTENANCE

**MISSION STATEMENT**

The P.A.L.S mission is to enrich the quality of life in DeSoto, provide World Class customer service, premier parks and quality recreational opportunities.

**DEPARTMENT DESCRIPTION**

The Parks and Leisure Services Department is comprised of the Parks Maintenance, Building Services, Median/Beautification and Recreation Divisions of the City of DeSoto.

**GOALS**

Make DeSoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Implement Joint Use Agreement with DISD	Report to Council	8/2008	8/2009	4th quarter
Coordinate with Development Services the installation of three entryway signs.	Coordination of signs at Wintergreen @ I-35, Beltline Rd. @ I-35 and Beltline @ Duncanville Rd.	0	3	2nd quarter
Conduct monthly inspections of park playground equipment and document repairs.	Number of inspections.	12	12	12

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DIVISION</b>
101 GENERAL FUND	DEPARTMENT PARKS AND LEISURE SERVICES	PARKS MAINTENANCE

### SUMMARY

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$496,751	\$560,496	\$560,496	\$544,931
SUPPLIES	\$26,976	\$28,600	\$28,600	\$28,600
CONTRACTUAL SERVICES	\$608,607	\$595,300	\$608,320	\$610,695
CAPITAL OUTLAY	\$177,600	\$161,900	\$161,900	\$83,100
<b>TOTAL 101-05-20</b>	<b>\$1,309,934</b>	<b>\$1,346,296</b>	<b>\$1,359,316</b>	<b>\$1,267,326</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PARK MAINTENANCE MANAGER	1	1	1	1
OPERATIONS COORDINATOR	1	1	1	1
FIELD SUPERVISOR	1	1	1	0
SENIOR SERVICE PROVIDER	3	3	3	3
SERVICE PROVIDER	4	4	4	4
SERVICE PROVIDER (SEASONAL)	0.5	0.5	0.5	1
<b>TOTAL 101-05-20</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
One Parks Maintenance Supervisor position has been eliminated and two part-time positions have been added to improve customer service.

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	PARKS AND LEISURE SERVICES	101-05-22 RECREATION/SENIOR CTR	PARKS & RECREATION/SENIOR CTR

**MISSION STATEMENT**

The P.A.L.S mission is to enrich the quality of life in DeSoto, provide World Class customer service, premier parks and quality recreational opportunities.

**DEPARTMENT DESCRIPTION**

The Parks and Leisure Services Department is comprised of the Parks Maintenance, Building Services, Median/Beautification and Recreation Division of the City of DeSoto.

**GOALS**

Maintain a quality workplace for employees and senior citizens that attend center.  
Create opportunities to encourage younger seniors to visit and use the Senior Center.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Provide opportunities to maintain the population of Seniors at the Senior Center and increase the number of under 60 participants at the senior center.	Increase the number of classes held at the center to attract the under 60 crowd. Classes to be added include, but are not limited to: computer literacy, additional dance classes, extension of hours and fitness based classes.	0	3	3
Develop marketing plan and strategies to elevate visibility, and participation in department	Advertise in local newspaper, PALS Department annual brochure, city web site and Desoto Senior Center news letter marketing our programs for the department.	4	8	8

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PARKS AND LEISURE SERVICES	PARKS & RECREATION/SENIOR CTR
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$174,531	\$198,538	\$183,538	\$188,059
SUPPLIES	\$5,333	\$4,930	\$4,930	\$3,900
CONTRACTUAL SERVICES	\$2,346	\$1,750	\$1,750	\$1,450
CAPITAL OUTLAY	\$0	\$0	\$0	\$90,000
<b>TOTAL 101-05-22</b>	<b>\$182,210</b>	<b>\$205,218</b>	<b>\$190,218</b>	<b>\$283,409</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
FOOD SERVICE OPERATOR	1.5	1.5	1.5	1.5
NUTRITION ASSISTANT	0.5	0.5	0.5	0.5
PROGRAM MANAGER	1	1	1	1
PROGRAM SUPERVISOR	1	1	1	1
VAN DRIVERS	1.5	1.5	1.5	1.5
<b>TOTAL 101-05-22</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
The \$90,000 budgeted in Capital Outlay is for the purchase of a new 25 passenger van, which will replace two 15 passenger vans past their useful life.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PARKS AND LEISURE SERVICES	101-05-24 BUILDING SERVICES

**MISSION STATEMENT**

The P.A.L.S mission is to enrich the quality of life in DeSoto, provide World Class customer service, premier parks and quality recreational opportunities.

**DEPARTMENT DESCRIPTION**

The Parks and Leisure Services Department is comprised of the Parks Maintenance, Building Services, Median/Beautification and Recreation Division of the City of DeSoto.

**GOALS**

Make DeSoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Steam clean restrooms @ Civic Center and Recreation Center.	Steam Clean Restrooms quarterly.	0	0	4
Establish systematic schedule for maintaining city facilities to reduce maintenance OT hours	Reduce number of hours of OT worked by staff by using more effective/flexible schedules	360	360	300
To maintain a clean and safe environment in all City buildings.	Total square feet maintained by custodial staff (209,076) includes Town Center, Police Department, Senior Center, Dispatch and Service Center.	209,076	209,076	209,076

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PARKS AND LEISURE SERVICES	BUILDING SERVICES
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$301,186	\$322,041	\$322,041	\$336,363
SUPPLIES	\$34,349	\$33,200	\$33,200	\$21,200
CONTRACTUAL SERVICES	\$13,854	\$15,400	\$15,400	\$11,739
CAPITAL OUTLAY	\$40,000	\$0	\$0	\$0
<b>TOTAL 101-05-24</b>	<b>\$389,389</b>	<b>\$370,641</b>	<b>\$370,641</b>	<b>\$369,302</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
FIELD SUPERVISOR	1	1	1	1
SENIOR SERVICE PROVIDER	1	1	1	1
SERVICE PROVIDER	5	5	5	5
<b>TOTAL 101-05-24</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DIVISION</b>
101 GENERAL FUND	<b>DEPARTMENT</b> PARKS AND LEISURE SERVICES	101-05-32 RECREATION & CIVIC CENTER

**MISSION STATEMENT**

Make Desoto more culturally inclusive to build a stronger sense of community.

**DEPARTMENT DESCRIPTION**

Increase communication between all generations that we serve

**GOALS**

Focus on creating an impact with youth, adults and seniors throughout the community to strengthen community awareness between the people that we serve and our department

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Develop marketing plan and strategies to elevate visibility, and participation in department	Attend eight HOA meetings within the year and present a power-point presentation for marketing our programs for the department	4	8	8
Notify the administration for all youth sports association regarding the facility use agreement. Continue to meet and sculpt the agreement into an agreement that makes youth sports in DeSoto the best it can possibly be.	Meet and discuss information regarding the administration of the facility use agreement and create a plan to continue to improve facility maintenance. We will meet a minimum of six times per year with members from youth sports groups.	10	10	10
Keep swimming pool attendance at maximum capacity	Maintain or increase attendance at Moseley Pool for the upcoming year	18,320	1,104	19,104
Provide opportunities to maintain the population of Seniors at the Senior Center and increase the number of under 60 participants at the senior center	Increase the number of classes held at the center to attract the under 60 crowd. Classes to be added include, but are not limited to: computer literacy, additional dance classes, extension of hours and fitness based classes.	0	3	3
Create recreational activities for teens	Offer two community movie nights geared toward th teenage crowd	0	2	2
Track the usage of the new Fitness Facility	Monitor the Fitness Facility individual memberships, family memberships, and senior memberships.	4996	5000	5000

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PARKS AND LEISURE SERVICES	RECREATION & CIVIC CENTER	
<b>SUMMARY</b>			

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$502,268	\$567,102	\$567,102	\$586,485
SUPPLIES	\$16,834	\$9,290	\$9,290	\$7,500
CONTRACTUAL SERVICES	\$71,542	\$36,847	\$35,497	\$30,667
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-05-32</b>	<b>\$590,643</b>	<b>\$613,239</b>	<b>\$611,889</b>	<b>\$624,652</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
MANAGING DIRECTOR	1	1	1	1
PROGRAM ADMINISTRATOR	1	1	1	1
PROGRAM SUPERVISOR	2	2	2	3
COMMUNITY AFFAIRS SPECIALIST	1	1	1	0
RECREATION SPECIALIST	0.58	1.58	1.58	1.58
SENIOR SECRETARY	1	1	1	1
P/T RECREATION ATTENDANTS	3	3	3	3
<b>TOTAL 101-05-32</b>	<b>9.58</b>	<b>10.58</b>	<b>10.58</b>	<b>10.58</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PARKS AND LEISURE SERVICES	101-05-45 AQUATICS

**MISSION STATEMENT**

To improve the leisure programs for citizens of Desoto by providing quality facilities, outstanding customer service and utilizing inter-departmental teamwork.

**DEPARTMENT DESCRIPTION**

Provide recreational pool activities to the community

**GOALS**

Enable Desoto to become a destination for arts and entertainment

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Increase special events at the pool	Number of special events held	3	4	5
Annual review of rules, regulations, procedures, and prices for the Moseley pool	Through a series of meetings alter existing policies and prices to better meet the needs of the community	1	1	1

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PARKS AND LEISURE SERVICES	AQUATICS
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$86,885	\$93,378	\$93,378	\$97,517
SUPPLIES	\$25,810	\$20,600	\$20,600	\$19,300
CONTRACTUAL SERVICES	\$29,078	\$26,816	\$26,816	\$26,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-05-45</b>	<b>\$141,773</b>	<b>\$140,794</b>	<b>\$140,794</b>	<b>\$142,817</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
P/T ASSISTANT POOL MANAGER	2	2	2	2
P/T CASHIERS	2.5	2.5	2.5	2.5
P/T LIFE GUARDS	8.5	8.5	8.5	8.5
P/T POOL MANAGER	1	1	1	1
<b>TOTAL 101-05-45</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

**DESOTO**



# Police

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## Police

1. Provides law enforcement and public safety to the citizens of DeSoto.
2. Provides 24 hour police patrol & emergency response.
3. Provides a variety of services, ie., School Resource Officers, Crime Prevention & Community Policing.

## Animal Control

1. Provides vector and animal control

## Code Enforcement

1. Enforces tall grass Ordinance, Inoperable Vehicle Ordinance and other nuisance ordinances.
2. Performs public education programs.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PUBLIC SAFETY	101-06-10 POLICE DEPARTMENT

**MISSION STATEMENT**

The Police Department’s goal is to enhance the quality of life in the community by providing high quality police services through professionalism, innovation, and partnerships. Strong emphasis is placed on citizen partnerships in activating the Force Multiplier in an effort to make the City of DeSoto the safest community in America.

**DEPARTMENT DESCRIPTION**

The Police Department provides 24-hour police patrol and emergency response to the citizens of DeSoto in addition to criminal investigations, crime prevention education, and traffic enforcement.

**GOALS**

- Become a leader in collaborative efforts within the region
- Make DeSoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Strengthen partnerships with citizens, neighborhoods and community groups.	Number of Youth Outreach Programs held.	30	40	40
Strengthen partnerships with citizens, neighborhoods and community groups.	Number of Senior Citizen Programs held.	14	10	10
Strengthen partnerships with citizens, neighborhoods and community groups.	Number of Citizen Police Academies held.	2	2	2
Pursue cooperative efforts with DeSoto ISD to enhance school safety.	Number of meetings held with DeSoto ISD.	12	10	10

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DIVISION</b>
101 GENERAL FUND	DEPARTMENT PUBLIC SAFETY	POLICE DEPARTMENT
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$6,317,294	\$6,809,842	\$6,632,436	\$7,044,737
SUPPLIES	\$65,627	\$75,996	\$72,806	\$67,580
CONTRACTUAL SERVICES	\$118,988	\$134,016	\$133,043	\$106,186
CAPITAL OUTLAY	\$374,859	\$387,469	\$387,469	\$367,669
<b>TOTAL 101-06-10</b>	<b>\$6,876,767</b>	<b>\$7,407,323</b>	<b>\$7,225,754</b>	<b>\$7,586,172</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
CHIEF	1	1	1	1
ASSISTANT CHIEF	1	1	1	1
CAPTAINS	2	2	2	2
LIEUTENANTS	5	5	5	5
SERGEANTS	8	8	8	8
CORPORAL	5	5	5	5
POLICE OFFICERS	49	49	49	49
SENIOR SECRETARY	3	3	3	2
SECRETARY	1	1	1	0
PROGRAM TECHNICIAN	1	1	1	1
PROGRAM SUPERVISOR	1	1	1	1
PROGRAM COORDINATOR	2	2	2	2
PUBLIC SERVICE OFFICER	7	7	7	7
PART TIME	0	0	0	1
<b>TOTAL 101-05-32</b>	<b>86</b>	<b>86</b>	<b>86</b>	<b>85</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
A Senior Secretary position was reclassified as a Program Technician mid-year. One Program Technician was eliminated for FY 2009. One full-time equivalent was added to part-time for FY 209 in response to the study done by Justice Research Consultants, LLC.
Ten mobile phones have been eliminated because of the new radios.

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	PUBLIC SAFETY	101-06-13	ANIMAL CONTROL

**MISSION STATEMENT**

It is the mission of Animal Control to reduce health hazards and nuisances within the city by providing public education, training, inspections and animal control services.

**DEPARTMENT DESCRIPTION**

The Animal Control Department provides 24-hour animal control services to reduce animal hazards and nuisance. The department also provides education, training and inspections relating to animal control issues.

**GOALS**

Make DeSoto a safe, clean and attractive city.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Respond to customer complaints no later than the next business day	Percent of complaints responded to by the next business day	90%	90%	90%
Promote a positive customer service attitude toward citizens by animal control	Attend at least three public meetings, functions or events, making presentations and distributing animal control information	3	3	3

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PUBLIC SAFETY	ANIMAL CONTROL
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$105,255	\$121,776	\$121,780	\$126,915
SUPPLIES	\$3,235	\$2,505	\$2,505	\$1,950
CONTRACTUAL SERVICES	\$137,285	\$147,733	\$147,733	\$151,548
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-06-13</b>	<b>\$245,774</b>	<b>\$272,014</b>	<b>\$272,018</b>	<b>\$280,413</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
ANIMAL CONTROL OFFICER	1	1	1	1
PART-TIME	0	0	0	0.5
SENIOR ANIIMAL CONTROL OFFICER	1	1	1	1
<b>TOTAL 101-06-13</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	PUBLIC SAFETY	101-06-17	CODE ENFORCEMENT

**MISSION STATEMENT**

It is the mission of Code Enforcement to improve the health, safety and appearance of the community through enforcement of city codes and ordinances, while seeking opportunities to develop and promote citizen cooperation, support and input in code and compliance efforts.

**DEPARTMENT DESCRIPTION**

The Code Enforcement department detects, enforces, and maintains compliance of all city ordinances and code (tall grass, inoperable vehicles, fence repair, illegal signs, etc).

**GOALS**

Make DeSoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Reduce number of violations found & corrected by proactive enforcement.	Number of violations	3116		Number of Code Officer-generated issues
Respond to all customer complaints/requests in timely manner	Number of complaints	4336		100%
Ensure all Code issues keyed into Intouch are inspected.	Number of issues	6348		100% of total number of issues
Continue partnership with neighborhoods (Eyes & Ears)	Number of meetings	11		11

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	PUBLIC SAFETY	CODE ENFORCEMENT
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$178,355	\$211,647	\$213,337	\$192,170
SUPPLIES	\$1,206	\$4,000	\$4,000	\$3,700
CONTRACTUAL SERVICES	\$5,460	\$6,808	\$6,808	\$5,288
CAPITAL OUTLAY	\$26,500	\$0	\$0	\$0
<b>TOTAL 101-06-17</b>	<b>\$211,522</b>	<b>\$222,455</b>	<b>\$224,145</b>	<b>\$201,158</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
CODE ENFORCEMENT MANAGER	1	1	1	1
CODE ENFORCEMENT OFFICER	1	2	2	1
SENIOR SECRETARY	1	1	1	1
<b>TOTAL 101-06-17</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>3</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
One Code Enforcement Officer position has been eliminated.

**DESOTO**



# Fire

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## Fire

1. Provides 24-hour fire protection, emergency medical services, swiftwater and high-angle rescue, hazardous material responses, training, safety and education.

## Fire Prevention

1. Investigates all fires, and gives public fire safety education
2. Conducts Certificate of Occupancy and fire prevention
3. Manages the Emergency Management function, provides severe weather and watches and issues warnings.
4. Reviews plans for compliance with the Fire Code.
5. Issues permits.

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	FIRE DEPARTMENT	101-07-10	FIRE DEPARTMENT

**MISSION STATEMENT**

We, the protectors of our citizens, will prepare ourselves physically and mentally to deliver professional and caring service in a safe and consistent manner, returning to our families at the end of the day. (10-27-05)

**DEPARTMENT DESCRIPTION**

To provide the citizens of DeSoto with the following services: fire suppression, emergency medical, rescue, emergency management and disaster planning/preparedness. Non-emergency services include: fire prevention, health and safety programs.

**GOALS**

Make DeSoto a safe, clean and attractive community.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Maintain EMS response times that provide quality service in a timely manner.	City of DeSoto emergency EMS response time of 8 minutes or less 95% of the time.	78%	95%	95%
Maintain engine and ambulance crew sizes that insure quality service and efficient emergency operations.	Maintain the industry minimum operating practice of 3 people per fire engine and 2 people per ambulance. (5 per people station) 100% of the time	20%	50%	100%
Enhance fire safety through cooperative efforts with Development Services in a fire code inspection program.	Conduct 425 fire code inspections of class C businesses in DeSoto as assigned by the Fire Inspector.	436	450	425
Conduct emergency management exercises.	Conduct two emergency preparedness exercises per year (one tabletop and one functional or full scale exercise).	new measure	new measure	2
Present fire prevention education programs to schools and daycares.	Present a program to 30% of all day cares and schools in grades K-3rd grade.	43%	50%	30%
Provide Fire and EMS service that insures a high customer satisfaction level.	Maintain a Customer Satisfaction Survey exceeding needs rating of 90%+.	93%	90%	90%
Maintain an emergency fire response time that provides quality service in a timely manner.	Average emergency fire response times of less than 5:30 minutes.	new measure	new measure	5:30
Maintain a current tactical plan for 100% of all Life Safety and High Hazard occupancies within the city.	Maintain, update, and/or create 48 tactical plans per calendar year. No plan should be more than two years old.	48	48	48
Present public fire prevention programs to business, hospitals and civic organizations.	Conduct a fire safety program for 100% of unscheduled request recieved.	100% (39 of 39)	100%	100%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FIRE DEPARTMENT	FIRE DEPARTMENT
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$5,083,690	\$5,661,521	\$5,662,838	\$6,006,805
SUPPLIES	\$143,628	\$150,068	\$150,418	\$160,250
CONTRACTUAL SERVICES	\$249,180	\$191,175	\$190,185	\$211,842
CAPITAL OUTLAY	\$235,841	\$282,700	\$282,600	\$335,700
<b>TOTAL 101-07-10</b>	<b>\$5,712,340</b>	<b>\$6,285,464</b>	<b>\$6,286,041</b>	<b>\$6,714,597</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
ASSISTANT CHIEF	1	1	1	1
BATTALION CHIEF	3	3	3	3
CAPTAIN	9	9	9	9
ENGINEER	9	9	9	9
FIREFIGHTER/PARAMEDIC	45	45	45	45
MANAGING DIRECTOR	1	1	1	1
PROGRAM COORDINATOR	1	1	1	1
<b>TOTAL 101-07-10</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	FIRE DEPARTMENT	101-07-13 PREVENTION	FIRE

**MISSION STATEMENT**

To make the city of DeSoto citizens less susceptible to the dangers of fire and natural disasters through public education, safety inspections, fire cause determination, fire code enforcement and disaster mitigation and pre-warning.

**DEPARTMENT DESCRIPTION**

Fire Prevention consists of the Fire Marshal. The Fire Marshal is responsible for conducting fire safety inspections, fire investigations, building plans review to ensure fire code compliance, public education programs in the community and assisting with emergency management.

**GOALS**

Make Desoto a safe, clean and attractive community.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Correct fire hazards identified during inspections	60% of all hazards identified on the initial inspection are corrected prior to the first re-inspection	60%	60%	60%
Conduct fire safety inspections	Fire Inspector will inspect 100% of Class A occupancies	100%	100%	100%
Conduct a fire fighter on-shift inspection program.	Firefighters inspect 100% of Class C occupancies	100%	100%	100%
Conduct fire safety inspections	Fire Inspector will inspect 40% of Class B occupancies	40%	40%	40%
Correct fire hazards identified during inspections	80% of all hazards identified on the initial inspection are corrected prior to the second re-inspection	80%	80%	80%
Conduct Certificate of Occupancy inspections	Inspect 100% of all new business Certificates of Occupancy within two (2) working days of receipt of approval from the Building Official	100%	100%	100%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	FIRE DEPARTMENT	FIRE PREVENTION
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$0	\$0	\$0	\$99,193
SUPPLIES	\$0	\$0	\$0	\$1,025
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$2,330
<b>TOTAL 101-07-13</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,548</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
FIRE MARSHALL	0	0	0	1
<b>TOTAL 101-07-13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

**DESOTO**



# Library

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## Library

1. Acquires, organizes and provides access to information in both print and non-print formats for the Citizens of DeSoto

CITY OF DESOTO			
FUND	DEPARTMENT	DIVISION	
101 GENERAL FUND	LIBRARY	101-10-30	LIBRARY

#### MISSION STATEMENT

The DeSoto Public Library enriches the community by sparking a love of learning in its youth and adults by promoting the development of independent, self-confident, and literate citizens through the provision of open access to cultural, intellectual, and informational resources.

#### DEPARTMENT DESCRIPTION

The library staff investigates and meets the informational, educational and recreational reading, listening and viewing needs of the community by using current technology and resources to provide authoritative reference services, educational programming and books and materials to check out.

#### GOALS

Make DeSoto a safe, clean, and attractive community  
 Make DeSoto more culturally inclusive to build a stronger sense of community  
 Recognize and celebrate the history of Desoto  
 Become a leader in collaborative efforts within the region  
 Provide opportunities and highlight resources for DeSoto citizens to improve job search skills  
 Enhance opportunities for DeSoto citizens and students to improve computer literacy skills and technology skills  
 Create opportunities to encourage teens to visit and use the library  
 Promote library services via outreach  
 Market library services to the community

#### PERFORMANCE MEASURES

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Complete the renovations of the Library facility and Library lobby, creating an extended-hours Internet computer room	Open and staff the extended hours computer room			12.30.08
Increase access to library computing service to provide opportunities for more citizens to have access to job/resume information online. Job/Resume/Interview resources and training will be available in the library, thereby improving skills and confidence.	Analyze usage statistics to determine usage patterns during extended hours of operation.			
Develop collections of interest to the Hispanic community in Desoto	1% of the collection will be diversified to include materials of interest to the Hispanic community			1%
Highlight and promote multicultural days, months and events	Celebrate at least 4 cultural days/events with books/photographic displays and exhibits			4
Submit applications for funding opportunities for digital preservation of Desoto historical information	Submit applications to at least 3 funding sources			3
Develop a three-year plan for youth programs to include the City and other community partners	Recommendation of the three-year plan			
Increase access to library computing services which will provide opportunities for more citizens to have access to job/resume/interview information	Increase number of hours service is provided and increase number of customers utilizing the service	56 hrs.per week		80 hrs. per week
Plan and develop a Library Learning Center/Technology Training Room	Utilize technology and resources to provide parents, children, teens and seniors with specialized computer training			
Enhance and expand library experience for teens	Develop an active Teen Council to assist with planning and recommending programs and events for teens			
Provide library outreach services to the community	Number of times businesses, senior living centers and day care centers are visited			
Develop a publicity campaign to market new and enhanced library services	Produce brochures, billboards, ads, webpage enhancements, etc.			

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	LIBRARY	LIBRARY
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$610,363	\$646,760	\$646,776	\$687,249
SUPPLIES	\$16,634	\$16,945	\$16,945	\$13,005
CONTRACTUAL SERVICES	\$78,782	\$92,452	\$86,502	\$62,034
	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$93,551	\$104,060	\$104,060	\$117,608
<b>TOTAL 101-10-30</b>	<b>\$799,329</b>	<b>\$860,217</b>	<b>\$854,283</b>	<b>\$879,896</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
LIBRARIAN	4	4	4	3
LIBRARY ASSISTANT	2	2	2	2
LIBRARY DIRECTOR	1	1	1	1
P/T CLERKS/PAGE/LIBRARIAN	3.5	3.5	3.5	5
P/T SECRETARY	0.5	0.5	0.5	0.5
STAFF ASSISTANT	1	1	1	1
<b>TOTAL 101-10-30</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
One part-time position was added to assist with the new extended hour computer room, available to customers from the foyer.
One full-time librarian position changed to two part-time positions
The book budget was increased by \$10,000.
A reduction of \$19,465 was made to Book lease & periodicals as a result of providing more periodicals on-line.

**DESOTO**



# Information Technology

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## Information Technology

1. Provides technical support for all hardware and software.
2. Coordinates, plans, acquires and implements all of the computer systems and telecommunications of the City.
3. Designs, implements and administers City's Website.
4. Coordinates all Geographic Information Systems activity (GIS).

CITY OF DESOTO		
FUND	DEPARTMENT	DIVISION
101 GENERAL FUND	INFORMATION TECHNOLOGY	101-11-14 INFORMATION TECHNOLOGY

**MISSION STATEMENT**

Provide a stable network environment based on proven technology; provide dependable high-quality user support; and plan for the future with demonstrated fiscal responsibility.

**DEPARTMENT DESCRIPTION**

The IT Department manages the network, both LAN and WAN, which is spread across nine different buildings; 15 to 20 servers that each perform different functions; the city-wide telephone system, some of which is digital and some if which is VoIP; the city website; the computer replacement program; and the maintenance of all computers, printers and related equipment in the city. The IT Department also serves in an advisory capacity to other departments wishing to make technology purchases and provides all help desk support for 300 employees. The IT Department consists of two full time and one part time employee.

**GOALS**

Maintain a quality workplace

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Manage Computer Replacement Program. Research new technologies to ensure the purchase of the most relevant, cost-effective computer systems for City employees. After delivery, change out computers in a timely fashion. Downstream older computer resources to stretch service life while tailoring performance and function to users on a case-by-case basis. Recycle the remaining computers.	The replacement program consists of approximately 300 computers, servers and laptops. Some are replaced on a 3 year cycle, and some are on a 4 year cycle, so the number varies every year.	68	64	57
Facilitate public information available through the City's website.	New information added within one day for time-sensitive notices, and three days for other information	95%	98%	98%
Provide internal customers with timely responses to work order requests.	Percentage of work orders responded to within 24 hours	95%	96%	98%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$181,202	\$196,287	\$201,942	\$211,121
SUPPLIES	\$6,362	\$9,500	\$9,000	\$9,000
CONTRACTUAL SERVICES	\$506,758	\$521,500	\$513,074	\$512,774
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL 101-11-14</b>	<b>\$694,323</b>	<b>\$727,287</b>	<b>\$724,016</b>	<b>\$732,895</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
P/T TECHNICIAN	0.5	0.5	0.5	0.5
PROGRAM ADMINISTRATOR	1	1	1	1
PROGRAM MANAGER	1	1	1	1
<b>TOTAL 101-11-14</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

**DESOTO**



# Human Resources

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## Human Resources

1. Provides centralized personnel services (hiring, benefits) for all City departments.

## Civil Service

1. Maintains compliance with Texas Government Code, Chapter 143 in recruitment, pre-employment evaluations and operational procedures regarding Civil Service personnel.

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	HUMAN RESOURCES	101-12-20	HUMAN RESOURCES

**MISSION STATEMENT**

To provide the highest quality HR services to attract, develop, motivate, and retain a diverse workforce that delivers superior customer service to our citizens.

**DEPARTMENT DESCRIPTION**

Human Resources assists departments by providing HR services that include recruitment, training, records retention, benefits management, safety management, and policy administration.

**GOALS**

Maintain a quality workplace for employees.

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Complete new hire processing in a timely manner	Percent of newly hired employees processed within 2 working days of hire			90%
Post open positions in a timely manner	Percent of jobs posted on the day of receipt			95%
Limit lost time for worker compensations claims	Percent of worker compensation claims with 5 or fewer days lost time			90%
Notify unsuccessful job applicants in a timely manner	Percent of unsuccessful candidates notified within 2 working days of job being filled.			95%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	HUMAN RESOURCES	HUMAN RESOURCES
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$237,719	\$247,992	\$246,728	\$257,412
SUPPLIES	\$7,388	\$6,900	\$6,400	\$6,900
CONTRACTUAL SERVICES	\$41,210	\$54,575	\$51,337	\$52,950
CAPITAL OUTLAY	\$891	\$0	\$0	\$0
<b>TOTAL 101-12-20</b>	<b>\$287,207</b>	<b>\$309,467</b>	<b>\$304,465</b>	<b>\$317,262</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
HUMAN RESOURCES GENERALIST	1	1	1	1
MANAGING DIRECTOR	1	1	1	1
SENIOR CUSTOMER SERVICE REP	1	1	1	1
<b>TOTAL 101-12-20</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
The Managing Director position has assumed the responsibilities of the Civil Service Administrator position that was eliminated from the Civil Service Division in the FY 2009 budget year.

<b>CITY OF DESOTO</b>			
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>	
101 GENERAL FUND	HUMAN RESOURCES	101-12-22 SERVICE	CIVIL

**MISSION STATEMENT**

To provide effective personnel services and support for the employees of the city of Desoto by utilizing fair and effective means with integrity and conscientious behavior.

**DEPARTMENT DESCRIPTION**

Maintain compliance with Texas Government Code, Chapter 143 in recruitment, pre-employment evaluations and operational procedures regarding civil service personnel.

**GOALS**

Maintain a quality workplace for employees

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Review and evaluate procedures within the department	Number of procedures or policies revised	3	2	2

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	HUMAN RESOURCES	CIVIL SERVICE
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
SUPPLIES	\$810	\$650	\$600	\$600
CONTRACTUAL SERVICES	\$43,985	\$40,925	\$40,393	\$28,700
CAPITAL OUTLAY	\$2,414	\$0	\$0	\$0
<b>TOTAL 101-12-22</b>	<b>\$47,209</b>	<b>\$41,575</b>	<b>\$40,993</b>	<b>\$29,300</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
101 GENERAL FUND	NON DEPARTMENTAL EXPENSES	NON DEPARTMENTAL EXPENSES
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$43,675	\$44,191	\$46,903	\$48,001
CONTRACTUAL SERVICES	\$1,222,070	\$1,079,700	\$1,418,000	\$1,290,559
INTERFUND TRANSFER	\$1,637,613	\$1,645,915	\$1,645,915	\$1,646,567
CAPITAL OUTLAY	\$1,579,581	\$645,127	\$520,127	\$130,000
<b>TOTAL 101-99-01</b>	<b>\$4,482,939</b>	<b>\$3,414,933</b>	<b>\$3,630,945</b>	<b>\$3,115,127</b>

# Regional Communications

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## Regional Communications

1. Provides emergency communications between the citizens of the affiliated cities and the Fire, Police and EMS Services.
2. Provides record and information services between state and federal law enforcement agencies and the local law enforcement services including police and courts.
3. Provides a point of contact for citizens for the dissemination of warnings and information regarding any disruption in services provided by the municipalities.
4. Provides records management and technical support to the public safety agencies served.

**CITY OF DESOTO  
111 REGIONAL DISPATCH OPERATING FD  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$284,744</b>	<b>\$278,054</b>	<b>\$278,054</b>	<b>\$258,754</b>
<b>REVENUES</b>				
INTEREST	\$7,333	\$10,000	\$7,000	\$7,000
PARTICIPANT SHARE-CEDAR HILL	\$888,456	\$967,799	\$967,799	\$958,225
PARTICIPANT SHARE-DUNCANVILLE	\$888,456	\$967,800	\$967,800	\$958,225
INTERFUND TRANSFER	\$888,456	\$941,493	\$941,493	\$931,834
DESOTO DEBT CONTRIBUTION	\$0	\$26,306	\$26,306	\$26,391
ALARM MONITORING	\$3,220	\$30,000	\$31,575	\$45,000
<b>TOTAL REVENUES</b>	<b>\$2,675,921</b>	<b>\$2,943,398</b>	<b>\$2,941,973</b>	<b>\$2,926,675</b>
<b>TOTAL RESOURCES</b>	<b>\$2,960,665</b>	<b>\$3,221,452</b>	<b>\$3,220,027</b>	<b>\$3,185,429</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$0	\$78,918	\$78,918	\$79,174
PERSONNEL	\$1,851,538	\$2,014,458	\$2,021,809	\$2,039,837
SUPPLIES	\$38,436	\$70,775	\$69,251	\$41,489
CONTRACTUAL SERVICES	\$591,738	\$739,128	\$736,755	\$685,095
CAPITAL OUTLAY	\$200,898	\$65,560	\$54,540	\$46,680
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$2,682,611</b>	<b>\$2,968,839</b>	<b>\$2,961,273</b>	<b>\$2,892,275</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,682,611</b>	<b>\$2,968,839</b>	<b>\$2,961,273</b>	<b>\$2,892,275</b>
<b>FUND BALANCE - ENDING</b>	<b>\$278,054</b>	<b>\$252,613</b>	<b>\$258,754</b>	<b>\$293,154</b>

<b>FUND</b>	<b>CITY OF DESOTO</b>	
111 REGIONAL DISPATCH OPERATING FD	<b>DEPARTMENT</b>	<b>DIVISION</b>
	COMMUNICATIONS	111-09-21

**MISSION STATEMENT**

To facilitate the delivery of emergency services with professionalism and integrity, through the efficient, reliable collection and dissemination of critical information to the citizens and agencies we serve

**DEPARTMENT DESCRIPTION**

SWRCC is the Primary Safety Answering Point for the Cities of Cedar Hill, Duncanville, and Desoto. The department is responsible for answering 9-1-1 and non-emergency phone lines; dispatching police, fire, EMS, and animal control; as well as monitor residential and business alarms in all three cities.

**GOALS**

To continue to support the Cities of Cedar Hill, Duncanville, and DeSoto Public Safety First Responders in the daily course of their duties and assist them whenever possible for the good of the community.

To continue to aid each of our member cities in obtaining a good ISO rating on the part of communications.

To continue to be prompt and responsible in our attentiveness to incoming 9-1-1 requequests for service

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Answer 9-1-1 Calls	Total of 9-1-1 Calls Answered	86,970	93,293	100,011
Handle Administrative calls, both incoming and outgoing, for the three cities; police and fire units	Total of Administrative Phone Calls	223,120	246,188	271,546
Answer 9-1-1 calls as expeditiously as possible	Average time to answer a 9-1-1 call	6 seconds	6 seconds	6 seconds
Meet and sustain an effective proficiency level on Emergency Medical Dispatch (EMD) Calls for Service.	The overall staff average of proficiency reviewed EMD Calls for service.	n/a	79%	80%
Process calls for service for Cedar Hill, Duncanville, and DeSoto Police and Fire Departments	Total number of calls for service processed by SWRCC personnel for the various departments we serve - this number includes any self-initiated activity by on-duty personnel.	216,385	221,626	254,817

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
111 REGIONAL DISPATCH OPERATING FD	COMMUNICATIONS	REGIONAL DISPATCH
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$1,851,538	\$2,014,458	\$2,021,809	\$2,039,837
SUPPLIES	\$38,242	\$68,525	\$67,001	\$41,389
CONTRACTUAL SERVICES	\$529,548	\$675,936	\$673,563	\$669,038
CAPITAL OUTLAY	\$138,869	\$65,560	\$54,540	\$46,680
PRINCIPAL AND INTEREST EXPENSE	\$0	\$78,918	\$78,918	\$79,174
<b>TOTAL 111-09-21</b>	<b>\$2,558,197</b>	<b>\$2,903,397</b>	<b>\$2,895,831</b>	<b>\$2,876,118</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
DISPATCH SUPERVISOR	6	6	6	6
DISPATCHER	23	23	23	23
MANAGING DIRECTOR	1	1	1	1
SENIOR SECRETARY	1	1	1	1
TECHNICAL MANAGER	1	1	1	1
<b>TOTAL 111-09-21</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
111 REGIONAL DISPATCH OPERATING FD	COMMUNICATIONS	ALARM MONITORING
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
SUPPLIES	\$195	\$2,250	\$2,250	\$100
CONTRACTUAL SERVICES	\$60,672	\$63,192	\$63,192	\$16,057
CAPITAL OUTLAY	\$62,029	\$0	\$0	\$0
<b>TOTAL 111-09-22</b>	<b>\$122,896</b>	<b>\$65,442</b>	<b>\$65,442</b>	<b>\$16,157</b>

**CITY OF DESOTO**

**FUND**  
111 REGIONAL DISPATCH  
OPERATING FD

**DEPARTMENT**  
ADMINISTRATION

**DIVISION**  
NON DEPARTMENTAL  
EXPENSES

**SUMMARY**

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$0	\$0	\$0	\$0
CONTRACTUAL SERVICES	\$1,518	\$0	\$0	\$0
<b>TOTAL 111-99-01</b>	<b>\$1,518</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Jail Operations

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## Jail

1. Provides a facility to house arrested persons for a maximum of 72 hours.
2. Provides a point of contact for citizens to have their impounded vehicle released from the auto pound.

**CITY OF DESOTO  
112 CITY JAIL OPERATIONS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$148,096</b>	<b>\$223,868</b>	<b>\$223,868</b>	<b>\$171,381</b>
<b>REVENUES</b>				
INTEREST	\$10,415	\$7,000	\$7,000	\$7,000
MISCELLANEOUS	\$29,406	\$25,000	\$25,000	\$25,000
PARTICIPANT SHARE-CEDAR HILL	\$208,826	\$209,728	\$209,728	\$214,733
TRANSFER FROM OTHER FUNDS	\$208,826	\$209,729	\$209,729	\$214,733
PARTICIPANT SHARE-LANCASTER	\$208,826	\$209,729	\$209,729	\$214,733
CREDIT CARD SERVICE REVENUE	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$666,299</b>	<b>\$661,186</b>	<b>\$661,186</b>	<b>\$676,199</b>
<b>TOTAL RESOURCES</b>	<b>\$814,395</b>	<b>\$885,054</b>	<b>\$885,054</b>	<b>\$847,580</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$522,349	\$566,818	\$544,318	\$557,992
SUPPLIES	\$7,591	\$6,890	\$9,730	\$6,890
CONTRACTUAL SERVICES	\$54,877	\$67,993	\$140,140	\$59,833
CAPITAL OUTLAY	\$5,711	\$19,485	\$19,485	\$19,485
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$590,527</b>	<b>\$661,186</b>	<b>\$713,673</b>	<b>\$644,200</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$590,527</b>	<b>\$661,186</b>	<b>\$713,673</b>	<b>\$644,200</b>
<b>FUND BALANCE - ENDING</b>	<b>\$223,868</b>	<b>\$223,868</b>	<b>\$171,381</b>	<b>\$203,380</b>

To account for the acquisition of equipment to enhance security at certain campuses in the DeSoto school system.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
112 CITY JAIL OPERATIONS	JAIL OPERATIONS	112-06-10

**MISSION STATEMENT**

The Jail's goal is to provide a safe and efficient facility for the housing of arrested persons.

**DEPARTMENT DESCRIPTION**

The Jail provides 24-hour jail services to the cities of DeSoto, Cedar Hill and Lancaster.

**GOALS**

Become a leader in collaborative efforts within the region

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Maintain an expedient and professional book-in service of arrestees.	Length of time for an officer to process an arrest (exclude DWI).	12.6	15	15
Maintain an expedient and professional book-in service of arrestees.	Length of time for a detention employee to process an arrest (exclude DWI).	24.3	25	30

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
112 CITY JAIL OPERATIONS	JAIL OPERATIONS	JAIL OPERATIONS
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$520,020	\$566,818	\$544,318	\$557,991
SUPPLIES	\$7,591	\$6,890	\$9,730	\$6,890
CONTRACTUAL SERVICES	\$43,766	\$67,993	\$140,140	\$59,833
CAPITAL OUTLAY	\$5,711	\$19,485	\$19,485	\$19,485
<b>TOTAL 112-06-10</b>	<b>\$577,087</b>	<b>\$661,186</b>	<b>\$713,673</b>	<b>\$644,199</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
DETENTION OFFICER	5	5	5	4
P/T DETENTION OFFICER	7.06	7.06	7.06	7.38
TECHNICAL MANAGER	1	1	1	1
<b>TOTAL 112-06-10</b>	<b>13.06</b>	<b>13.06</b>	<b>13.06</b>	<b>12.38</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

## DEDC FY 2008 – 2009 Proposed Annual Plan of Work

### Goal # 1 - Make Strategic Investments in Infrastructure

- Contact the landowners of the undeveloped, 27 acre tracts of PD-20 along Centre Park Blvd (i.e. “Centre Park Plaza”), the affected properties on both sides of Polk Street between Centre Park Blvd and Daniieldale Road, the 95-acre tract on the east side of Polk Street, and the affected properties along the proposed backage road from Wintergreen Road to Southpointe Drive.
- In consultation with the DeSoto City Council, consider making other identified infrastructure improvements in the Eagle Business & Industrial Park, specifically including, but not limited to, WiFi and other wireless communications infrastructure.
- In consultation with the DeSoto City Council, consider making other identified infrastructure improvements in commercial areas throughout the City of DeSoto.
- [Identify opportunities for vertical arrival and departure heliports in the industrial park.](#)
- Determine the financing and partnership arrangements between the DEDC and the owners of each property affected by the selected infrastructure projects.
- Sign contracts for cooperative participation in the investment of infrastructure with the owners affected by the selected infrastructure projects and acquire financing.
- Begin engineering for the infrastructure of the selected projects.
- Begin installation of the infrastructure of the selected projects.

### Goal #2 - Increase the Added Value of Industrial Assets

- Create and institute a long-term Business Retention and Expansion Program, which could include a paid consultant, paid or volunteer participation of the DeSoto Chamber of Commerce, and/or DEDC staff.
- Use data from the Business Needs Assessment Survey and research conducted by Whittaker & Associates, Inc., and DeSoto’s labor force profile to execute a cluster marketing strategy and attract new industries to the community.
- [Conduct a long-range analysis of inland port opportunities, its impact on the Best Southwest region, and the demands it will create for future a workforce.](#)
- [Support the creation of a four-year, academic aviation program at UNT-Dallas.](#)
- Contact or visit each business in the Industrial Park at least twice each year.
- Host four corporate appreciation and education/support programs through the Corporate

Roundtable each year (two formal and two informal).

- Quarterly visit the executive of one business in the industrial park.
- Annually visit two corporate headquarters of existing companies.

### **Goal #3 - Increase the Added Value of Commercial Assets through New Development**

- Advertise the success of completed projects.
- Obtain a commitment to complete Project Bridge and begin construction.
- Make full infrastructure improvements in Centre Park Plaza and begin construction on the backage road between Wintergreen Road and Southpointe Drive.
- Encourage and spur development at Centre Park Plaza.
- Encourage and spur development on the remaining three corners at the intersection of Belt Line Road and Westmoreland Road.
- Encourage and spur development of all portions of PD-20.
- Encourage and spur development on the southwest corner of Wintergreen Road and Cockrell Hill Road.
- Politically support the new hotels on the I-35E corridor and Quorum Equities' land.
- Facilitate Quorum Equities' plans to construct a two-story medical office building and further develop the "DeSoto Medical Park" (tentative name).
- Facilitate growth and development in the Southwest Medical District.
- Explore possibilities for a Movie Grill concept theatre.
- Explore the feasibility of developing entertainment venues such as the Nokia Theatre to serve as a regional attraction.
- Support small business incubator programs of the Small Business Development Center, Cedar Valley College, Northwood University, Dallas Baptist University, University of North Texas – Dallas, and the DeSoto Chamber of Commerce.

### **Goal #4 - Increase the Added Value of Commercial Assets through Redevelopment**

- Focus on redeveloping the southwest corner of Pleasant Run and I-35E and/or find one or more new tenants for the former Kmart building.
- Focus on redeveloping the southwest corner of Town Center according to RTKL's study.

- Work to redevelop and/or secure new tenants for both the former Winn Dixie and Albertson's stores.

**Goal #5 - Market DeSoto Aggressively to External Customers**

- Market the competitive advantages of DeSoto and selected sites which have been identified to be strategic in attracting new development to the community.
- Implement printed advertising in key regional, national, and local sources.
- Update and upgrade the DEDC's existing website to include electronic files for each of the property tracts which are strategic and/or most likely to be developed first.
- Conduct face-to-face meetings with identified DFW industrial/commercial brokerage companies, site location consultants, investors, and developers to make a presentation which highlights DeSoto's competitive advantages and opportunities for business.
- Conduct a target market campaign, which utilizes the list of 300 companies provided by Whittaker & Associates, Inc., ensure comprehensive follow-up with each prospect, and schedule face-to-face meetings for a presentation and discussion about investing in DeSoto, TX.
- Attend selected trade shows and conferences to network and meet face-to-face with key prospects.
- Conduct marketing trips to meet with active prospects and selected companies.

**Goal #6 - Actively Communicate the DEDC's Efforts and the Benefits of Economic Development to DeSoto's Internal Customers**

- Improve communication and collaboration with the DeSoto City Council by informing them about prospective projects and other strategic DEDC projects in the early phases of development.
- Publish and distribute a full color annual report through the water bill to DeSoto citizens.
- Submit articles for the Economic Development Corner in the City Lights Newsletter, local newspaper(s), and in the *Business News* of the DeSoto Chamber of Commerce.
- Post economic development updates on the new Citizens' Update page of our website.

**Goal #7 - Implement Internal Controls in Administration and Financial Management**

- Operate the budget in accordance with the DEDC's Operating Procedures, By-Laws, Investment Policy, and Depository Agreement.

**Goal #8 - Work Toward Accomplishing the Targets Outlined in the 2007 Five Year Strategic Plan**

Meet or exceed annual program goals, as part of the 2007 Five Year Strategic Plan, in quantity and quality:

**Objectives for FY 2008 – 2009:**

- Attract **\$5 million** in investment through the expansion of existing industries.
- Attract **\$5 million** in investment through the relocation or attraction of new industries.
- Attract **\$10 million** in investment through new commercial retail, restaurant, hospitality, and entertainment venues.
- Attract **\$3 million** in investment through commercial redevelopment.
- Execute Strategic Initiatives #1 - 8 in the 2007 Five-Year Strategic Plan.

**DEDC FUND SUMMARY  
BUDGET SUMMARY  
DEDC FY 2008-2009 Budget**

	<b>Budget 06-07</b>	<b>Budget 07-08</b>	<b>Amended 07-08</b>	<b>Proposed 08-09</b>
<b>CASH BALANCE - BEGINNING</b>	<b>2,836,720</b>	<b>3,168,405</b>	<b>3,168,405</b>	<b>1,580,955</b>
<b>REVENUES</b>				
Sales Tax	1,165,141	1,349,172	1,349,172	1,414,797
Interest Earnings	110,927	81,500	81,500	30,000
*Miscellaneous Income	2,000		256,038	
<b>TOTAL REVENUES</b>	<b>1,278,068</b>	<b>1,430,672</b>	<b>1,686,710</b>	<b>1,444,797</b>
<b>TOTAL RESOURCES</b>	<b>4,114,788</b>	<b>4,599,077</b>	<b>4,855,115</b>	<b>3,025,752</b>
<b>APPROPRIATIONS/EXPENDITURES</b>				
Personnel	282,432	273,973	239,773	281,665
Supplies	11,798	14,000	14,000	14,000
**Contractual Sers.- (Promotions, Admin., Grants, Prospect Dev. L.T. Debt)	727,574	863,363	3,016,387	1,384,440
Capital Outlay	3,718	4,000	4,000	4,000
<b>TOTAL APPROPRIATIONS/ EXPENDITURES</b>	<b>1,025,521</b>	<b>1,155,336</b>	<b>3,274,160</b>	<b>1,684,105</b>
<b>CASH BALANCE - ENDING</b>	<b>3,089,267</b>	<b>3,443,741</b>	<b>1,580,955</b>	<b>1,341,647</b>

**\*Misc. Income - (Sale of 22.3 acres-\$159,037.72 & Sale of Billboard -\$95,000; & donation from Solar Turbines)**

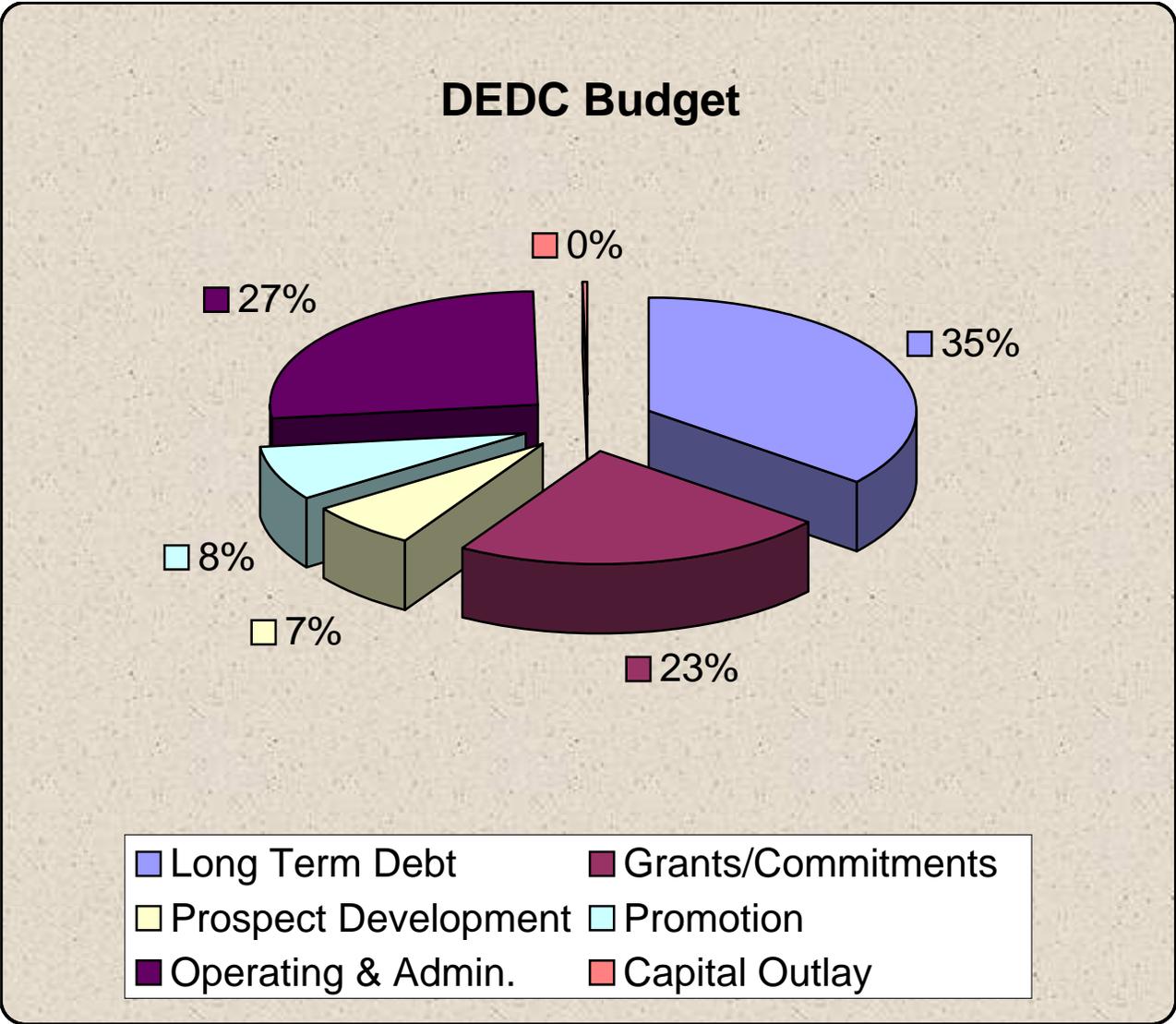
**\*\*Contractual Services includes Promotions, Administration, Grants, and Prospect Dev., & Long Term Debt**

**Note:** Several projects were added to the DEDC Annual Plan of Work during the joint meeting with Council on Monday, July 14, 2008. As the DEDC addresses and identifies the estimated cost of each project, we will request approval for funding from the City Council to do each project. The projects which were added to the DEDC Annual Plan of Work for FY 2008-2009 during the joint meeting with Council are as follows:

- 1) Identify opportunities for vertical arrival heliports in the industrial park.
- 2) Conduct a long-range analysis of inland port opportunities, its impact on the Best Southwest region, and the demands it will create for a future workforce.
- 3) Support the creation of a four-year, academic aviation program for UNT-Dallas.
- 4) Explore possibilities for a Movie Grill concept theatre.
- 5) Explore the feasibility of developing entertainment venues such as the Nokia Theatre to serve as a regional attraction.
- 6) Support small business incubator programs of the Small Business Development Center, Cedar Valley College, Northwood University, Dallas Baptist, University of North Texas - Dallas, and the DeSoto Chamber of Commerce.
- 7) Focus on redeveloping the southwest corner of Town Center according to RTKL's study.

# Budget FY 2008-2009

Long Term Debt	\$602,760	36%
Grants/Commitments	\$385,330	23%
Prospect Development	\$111,000	7%
Promotion	\$130,000	8%
Operating & Admin.	\$451,015	27%
Capital Outlay	\$4,000	0%
<b>Total</b>	<b>\$1,684,105</b>	<b>100%</b>



**PROGRAM SUMMARY  
DEDC FY 2008-2009 Budget**

<b>DEPARTMENT/PROGRAM NAME:</b>		<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
DESOTO ECONOMIC DEVELOPMENT CORPORATION		195-00-00

**PROGRAM EXPENDITURES:**

	FY 06-07	FY 07-08	FY 07-08	FY 08-09
	ACTUAL	BUDGET	AMENDED	PROPOSED
			BUDGET	
PERSONNEL	282,433	273,973	239,773	281,665
SUPPLIES	11,798	14,000	14,000	14,000
CONTRACTUAL SERVICES	727,575	863,363	3,016,387	1,384,440
CAPITAL OUTLAY	3,718	4,000	4,000	4,000
<b>PROGRAM TOTAL</b>	<b>1,025,523</b>	<b>1,155,336</b>	<b>3,274,160</b>	<b>1,684,105</b>

**PERSONNEL SUMMARY:**

	FY 07-08	FY 07-08	FY 07-08	FY 08-09
	BUDGET	BUDGET	AMENDED	PROPOSED
			BUDGET	
<b>FULL TIME POSITIONS:</b>				
Executive Director	1	1	1	1
Director of Marketing	1	0	0	1
Executive Secretary	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>PART TIME POSITIONS:</b>				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**

**CITY OF DESOTO  
118 PARKS & RECREATION FACILITIES  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$200,176</b>	<b>\$220,709</b>	<b>\$220,709</b>	<b>\$291,160</b>
<b>REVENUES</b>				
INTEREST	\$6,902	\$5,500	\$5,000	\$5,000
SALES TAX	\$420,574	\$446,599	\$446,599	\$471,599
<b>TOTAL REVENUES</b>	<b>\$427,476</b>	<b>\$452,099</b>	<b>\$451,599</b>	<b>\$476,599</b>
<b>TOTAL RESOURCES</b>	<b>\$627,652</b>	<b>\$672,808</b>	<b>\$672,308</b>	<b>\$767,759</b>
<b>APPROPRIATIONS</b>				
INTERFUND TRANSFER	\$406,943	\$381,148	\$381,148	\$421,351
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$406,943</b>	<b>\$381,148</b>	<b>\$381,148</b>	<b>\$421,351</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$406,943</b>	<b>\$381,148</b>	<b>\$381,148</b>	<b>\$421,351</b>
<b>FUND BALANCE - ENDING</b>	<b>\$220,709</b>	<b>\$291,660</b>	<b>\$291,160</b>	<b>\$346,408</b>

Interfund Transfers includes a transfer of \$204,351 to Debt Service and a transfer of \$217,000 to the Park Development fund

**CITY OF DESOTO**  
**347 DEBT SERVICE PARKS DEVELOPMENT**  
**BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$28,115	\$35,299	\$35,299	\$37,066
<b>REVENUES</b>				
INTEREST	\$4,975	\$4,000	\$4,000	\$4,000
TRANSFER FROM PARK DEV CORP	\$217,000	\$216,000	\$216,000	\$217,000
<b>TOTAL REVENUES</b>	<b>\$221,975</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$221,000</b>
<b>TOTAL RESOURCES</b>	<b>\$250,090</b>	<b>\$255,299</b>	<b>\$255,299</b>	<b>\$258,066</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$214,791	\$218,233	\$218,233	\$218,363
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$214,791</b>	<b>\$218,233</b>	<b>\$218,233</b>	<b>\$218,363</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$214,791</b>	<b>\$218,233</b>	<b>\$218,233</b>	<b>\$218,363</b>
<b>FUND BALANCE - ENDING</b>	<b>\$35,299</b>	<b>\$37,066</b>	<b>\$37,066</b>	<b>\$39,703</b>

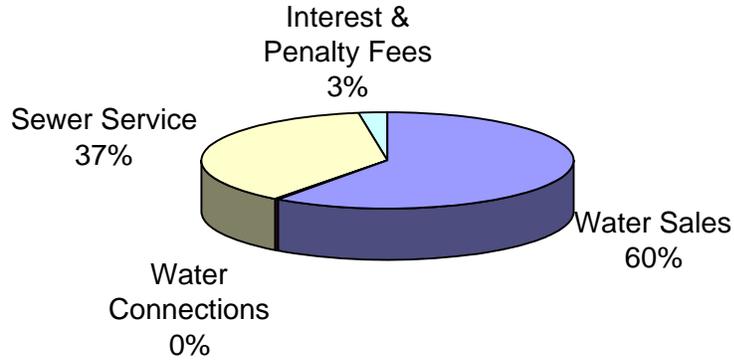
**DESOTO**



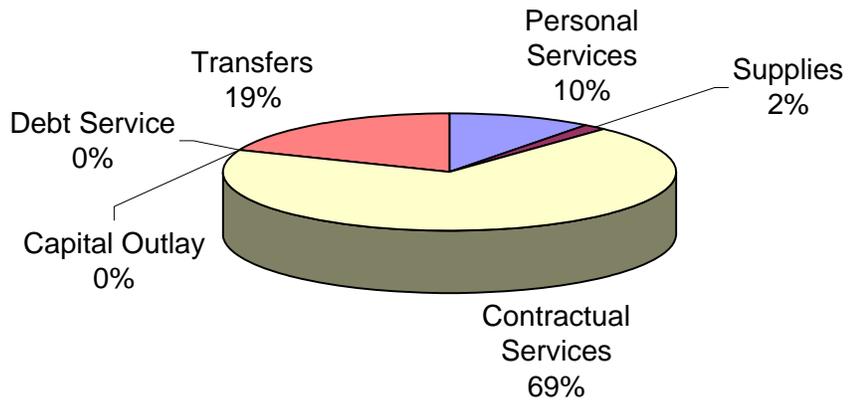
**CITY OF DESOTO  
WATER AND SEWER FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$4,238,588</b>	<b>\$1,804,471</b>	<b>\$1,804,471</b>	<b>\$1,676,637</b>
<b>REVENUES</b>				
INTEREST	\$36,064	\$52,000	\$15,000	\$15,000
MISCELLANEOUS	\$16,114	\$25,000	\$10,000	\$10,000
WATER SALES	\$7,510,967	\$8,203,500	\$8,053,500	\$8,215,000
SERVICE FEES	\$80,253	\$62,000	\$100,000	\$90,000
WATER CONNECTIONS	\$81,990	\$100,000	\$70,000	\$45,500
SENIOR DISCOUNT - WATER	(\$54,732)	(\$54,720)	(\$54,720)	(\$55,800)
SEWER SERVICE	\$4,653,095	\$4,950,000	\$5,050,000	\$5,151,000
SEWER CONNECTIONS	\$30,020	\$20,000	\$12,500	\$12,500
SENIOR DISCOUNT - SEWER	(\$51,177)	(\$51,192)	(\$51,400)	(\$52,200)
PENALTY FEES	\$313,086	\$320,000	\$318,000	\$325,000
<b>TOTAL REVENUES</b>	<b>\$12,615,679</b>	<b>\$13,626,588</b>	<b>\$13,522,880</b>	<b>\$13,756,000</b>
<b>TOTAL RESOURCES</b>	<b>\$16,854,267</b>	<b>\$15,431,059</b>	<b>\$15,327,351</b>	<b>\$15,432,637</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$1,306,085	\$1,433,354	\$1,377,249	\$1,414,880
SUPPLIES	\$209,281	\$223,685	\$224,493	\$219,425
CONTRACTUAL SERVICES	\$12,687,375	\$11,493,260	\$11,677,797	\$11,615,173
CAPITAL OUTLAY	\$847,055	\$386,445	\$369,675	\$351,500
DEBT SERVICE	\$0	\$1,500	\$1,500	\$1,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$15,049,796</b>	<b>\$13,538,244</b>	<b>\$13,650,714</b>	<b>\$13,602,478</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$15,049,796</b>	<b>\$13,538,244</b>	<b>\$13,650,714</b>	<b>\$13,602,478</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,804,471</b>	<b>\$1,892,815</b>	<b>\$1,676,637</b>	<b>\$1,830,159</b>
RESERVE REQUIREMENTS - 45 DAYS	\$1,855,454	\$1,669,099	\$1,682,965	\$1,677,018
AMOUNT OVER (UNDER) REQUIREMENT	(\$50,983)	\$223,717	\$82,016	\$241,485
# OF DAYS	43.73	50.32	47.09	50.66

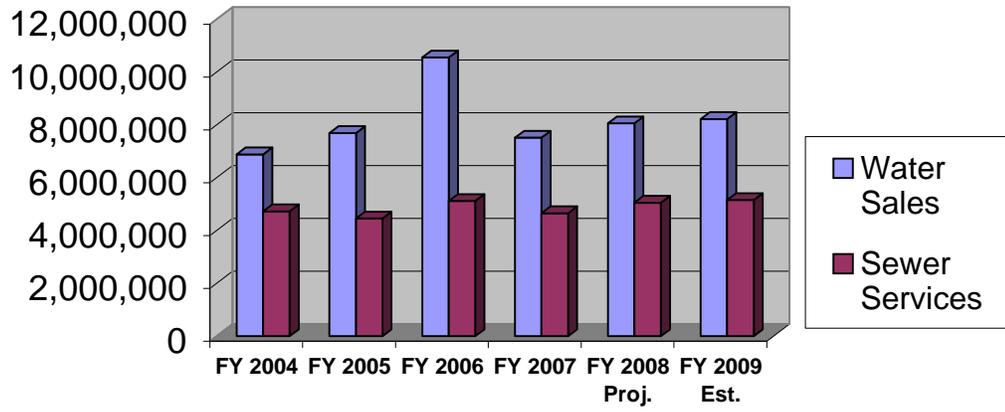
**WATER AND SEWER FUND REVENUES**  
TOTAL BUDGET \$13,756,000



**WATER AND SEWER FUND EXPENDITURES**  
TOTAL BUDGET \$13,602,478



### WATER AND SEWER FUND MAJOR REVENUE SOURCES



	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Proj.	FY 2009 Est.
<b>Water Sales</b>	6,876,168	7,686,437	10,543,385	7,510,967	8,053,500	8,215,000
<b>Sewer Services</b>	4,723,974	4,455,605	5,114,378	4,653,095	5,050,000	5,151,000

There were no water or sewer rate increases for either FY 2008 or FY 2009. A rate study was done in FY 2008 and the options will be analyzed for a possible rate increase in FY 2010.

**DESOTO**



# Water & Sewer

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## Customer Accounts/Finance

1. Maintain Utility Billing records and accounts.
2. Reads and maintains customers meters.
3. Bills and collects from utility customers.

## Utility Maintenance/Development Services

1. Maintains & repairs water distribution & wastewater systems.
2. Maintains two pump stations, one well and six ground & elevated water storage facilities and two sewer lift stations.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
502 WATER AND SEWER FUND	FINANCE DEPARTMENT	502-02-10 CUSTOMER ACCOUNTS

**MISSION STATEMENT**

Customer Service is a team of professionals committed to providing the citizens of DeSoto with prompt and courteous customer service while maintaining an accurate and efficient water billing system.

**DEPARTMENT DESCRIPTION**

Customer Service is responsible for opening and closing water accounts, preparing monthly billing for water, sewer, garbage and drainage, and collecting payments. Meter services has five employees and is responsible for reading over 15,000 meters each month, maintaining the city Automated Meter Reading System and meter replacement program, investigating leaks, and turning service on and off.

**GOALS**

Make DeSoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Evaluate procedures that affect delivery of Exceptional Customer Service	Continue implementing automated meter reading technology to improve efficiency and accuracy of daily meter readings.	2000	4000	4000
Acknowledge all citizen water utility service related complaints and requests within 1 business day by opening and/or completing work orders in the STW system. 99% of all workorders will be completed by the following business day.	# of citizen complaints/requests received (tracked by work orders)	9376	9500	9700
Evaluate procedures that affect delivery of Exceptional Customer Service	Implement 2TurnItOn online water service application feature which will minimize the number of steps required for residential customers to establish a water account			
	Support paperless environment by scanning and retaining a permanent record of water deposit applications and forms for both active and inactive accounts.	3000	3200	3350
Review operational policies and procedures for areas of improvement and opportunities to reduce unnecessary bureaucracy. Revise a minimum of 3 policies.	Revise the water bill extension policy to limit the number of extensions to three (3) per year.	5500	4000	2500
	Establish a policy that suspends the use of the online credit card payment feature for one year or more for accounts that have transactions identified as fraudulent or unauthorized by cardholder.	30	20	10
	Establish a policy that allows landlords to use a blanket or floating deposit to establish water service for rental properties.	0	50	100

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
502 WATER AND SEWER FUND	FINANCE DEPARTMENT	CUSTOMER ACCOUNTS
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$515,499	\$530,915	\$530,915	\$556,074
SUPPLIES	\$64,965	\$80,990	\$75,975	\$75,075
CONTRACTUAL SERVICES	\$68,177	\$133,050	\$159,050	\$169,955
CAPITAL OUTLAY	\$516,874	\$294,300	\$294,300	\$297,600
<b>TOTAL 502-02-10</b>	<b>\$1,165,515</b>	<b>\$1,039,255</b>	<b>\$1,060,240</b>	<b>\$1,098,704</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
CUSTOMER SERVICE REP	2	2	2	2
CUSTOMER SERVICE REPRESENTATIVE	0.5	0.5	0.5	0.5
FIELD SUPERVISOR	1	1	1	1
PROGRAM MANAGER	1	1	1	1
SENIOR CUSTOMER SERVICE REP	1	1	1	1
SERVICE PROVIDER	3	3	3	3
TECHNICIAN - BILLING	1	1	1	1
UTILITY SERVICE REP	1	1	1	1
<b>TOTAL 502-02-10</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>
Bad debt expense has been increased by \$18,000 for FY 2009.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
502 WATER AND SEWER FUND	DEVELOPMENT SERVICES	502-03-20 WATER/WASTEWATER MAINTENENCE

**MISSION STATEMENT**

The City of Desoto Water Utilities Department is dedicated to providing reliable water and sewer services, placing emphasis on customer satisfaction.

**DEPARTMENT DESCRIPTION**

The City of Desoto Water Utilities Department is responsible for the distribution of potable water in sufficient quantities to meet system demand, maintain adequate system pressure, and ensure fire protection capabilities. In addition we are responsible for the maintenance and repair of both the water distribution system and the waste water collection system.

**GOALS**

Make Desoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Respond to most service request within 24 hours.	Achieve 95%+ customer service satisfaction.	95%	95%	95%
Maintain waste water collection system through proactive flushing.	Clean and flush a minimum of 500,00 linear foot (L.F.) of waste water line per year.	383,485(L.F.)	500,000(L.F.)	500,000(L.F.)
Locate, exercise, and inventory water valves into hardcopy file. R & R, install as needed to isolate smaller areas.	Locate, exercise, and inventory 1500 water valves per year until all valves are inventoried.	1500	1500	1500
Locate, inspect, and inventory sanitary sewer manholes/clean outs into hardcopy file. Rehab, construct, as needed to improve system maintenance.	Inspect and inventory a minimum of 500 Sanitary sewer manholes/clean outs per year.	533	500	520
Identify and repair sources of leaks. Monitor water main flushing, usage for wastewater maintenance, filling and flushing new mains.	Limit "unaccounted for" water loss to 10% or less of water pumped.	6%	10%	7%
Prevent additional water purchases from DWU. Promote city-wide educational program for water conservation issues. Review current water management plan.	Maintain purchased water rate of flow control (ROFC) from Dallas Water Utilities at 14.5 MGD.	14.5 MGD	14.5 MGD	14.5 MGD

<b>FUND</b>	<b>CITY OF DESOTO</b>	<b>DIVISION</b>
502 WATER AND SEWER FUND	DEPARTMENT DEVELOPMENT SERVICES	WATER/WASTEWATER
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$788,257	\$900,110	\$843,621	\$855,125
SUPPLIES	\$144,316	\$142,695	\$148,518	\$144,350
CONTRACTUAL SERVICES	\$9,408,326	\$8,819,829	\$8,981,366	\$8,894,838
CAPITAL OUTLAY	\$177,583	\$58,400	\$41,630	\$53,900
<b>TOTAL 502-03-20</b>	<b>\$10,518,482</b>	<b>\$9,921,034</b>	<b>\$10,015,135</b>	<b>\$9,948,213</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PROGRAM ADMINISTRATOR	1	1	1	1
PROGRAM MANAGER	1	1	1	0
OPERATIONS COORDINATOR	3	3	3	3
SENIOR SECRETARY	1	1	1	1
SENIOR SERVICE PROVIDER	3	3	3	3
SERVICE PROVIDER	8	8	8	8
<b>TOTAL 502-03-20</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>16</b>

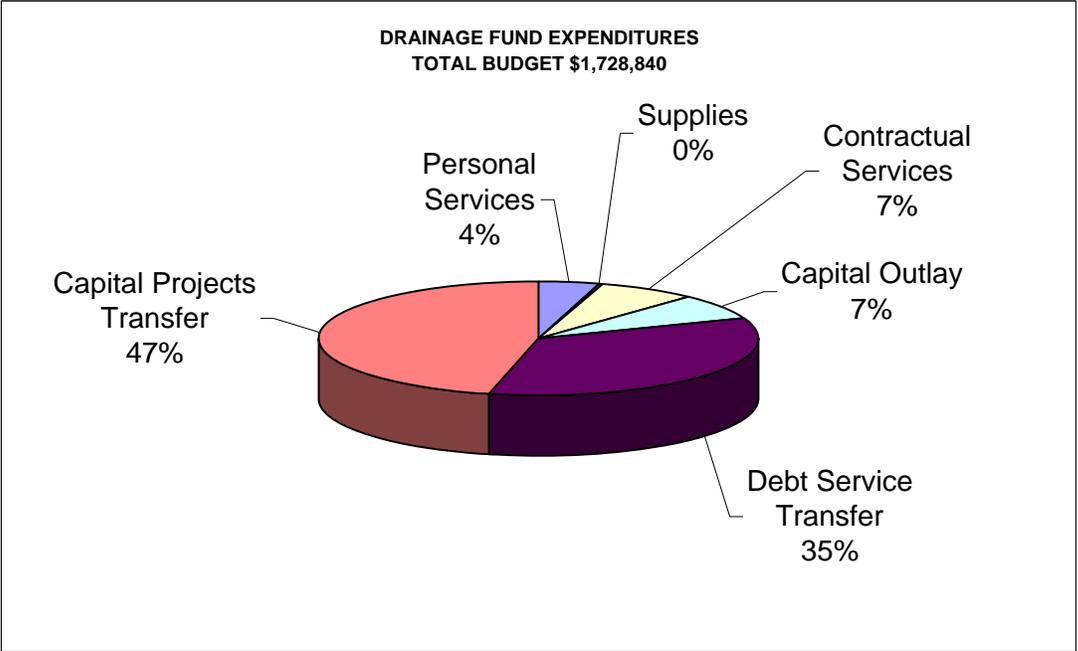
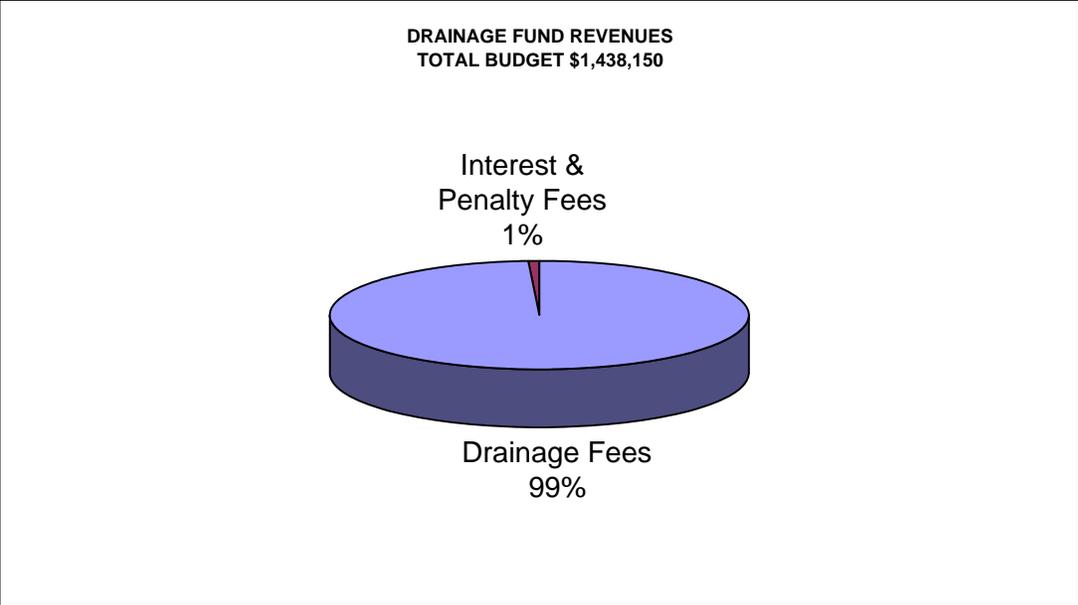
<b>SIGNIFICANT BUDGET COMMENTS</b>
<p>A Program Manager position was eliminated and \$48,428 has been allocated to support outside professional services.</p> <p>Increases in contracts for wholesale water and wastewater disposal have increased by \$498,487. This amount included \$174,047 in Water Service and \$324,440 in Sanitary Sewer Service</p> <p>A reduction of \$477,901 was made to Transfer to Capital Projects to balance current expenses with current revenue.</p> <p>An increase of \$25,000 was added to Contractual Services to street repair supplies.</p>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
502 WATER AND SEWER FUND	ADMINISTRATIVE SERVICES	NON DEPARTMENTAL EXPENSES
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$2,329	\$2,329	\$2,713	\$3,681
CONTRACTUAL SERVICES	\$3,210,872	\$2,540,381	\$2,537,381	\$2,550,380
CAPITAL OUTLAY	\$152,599	\$33,745	\$33,745	\$0
DEBT SERVICE	\$0	\$1,500	\$1,500	\$1,500
<b>TOTAL 502-99-01</b>	<b>\$3,365,799</b>	<b>\$2,577,955</b>	<b>\$2,575,339</b>	<b>\$2,555,561</b>

**CITY OF DESOTO  
522 STORM DRAINAGE UTILITY FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$1,595,638</b>	<b>\$1,164,708</b>	<b>\$1,164,708</b>	<b>\$1,361,339</b>
<b>REVENUES</b>				
INTEREST	\$67,880	\$9,750	\$24,000	\$10,000
LICENSES & PERMITS	\$3,960	\$0	\$0	\$0
TRANSFER FROM OTHER FUNDS	\$0	\$0	\$94,627	\$0
DRAINAGE CHARGE	\$1,385,455	\$1,315,150	\$1,395,150	\$1,428,150
<b>TOTAL REVENUES</b>	<b>\$1,457,295</b>	<b>\$1,324,900</b>	<b>\$1,513,777</b>	<b>\$1,438,150</b>
<b>TOTAL RESOURCES</b>	<b>\$3,052,933</b>	<b>\$2,489,608</b>	<b>\$2,678,485</b>	<b>\$2,799,489</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$55,783	\$73,490	\$73,362	\$76,742
SUPPLIES	\$421	\$5,000	\$5,000	\$5,000
CONTRACTUAL SERVICES	\$691,212	\$705,784	\$693,984	\$721,748
CAPITAL OUTLAY	\$0	\$100,000	\$100,000	\$125,000
DEBT SERVICE	\$10,634	\$350	\$350	\$350
TRANSFER TO CAPITAL PROJECTS	\$1,130,174	\$444,450	\$444,450	\$800,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$1,888,225</b>	<b>\$1,329,074</b>	<b>\$1,317,146</b>	<b>\$1,728,840</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,888,225</b>	<b>\$1,329,074</b>	<b>\$1,317,146</b>	<b>\$1,728,840</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,164,708</b>	<b>\$1,160,534</b>	<b>\$1,361,339</b>	<b>\$1,070,649</b>
RESERVE REQUIREMENTS	\$25,000	\$50,000	\$50,000	\$75,000
AMOUNT OVER (UNDER) REQUIREMENT	\$1,139,708	\$1,110,534	\$1,307,165	\$991,475



<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
522 STORM DRAINAGE UTILITY FUND	FISCAL SERVICES	FINANCE AND ACCOUNTING SVC
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
CONTRACTUAL SERVICES	\$102,673	\$107,473	\$102,673	\$102,673
<b>TOTAL 522-02-10</b>	<b>\$102,673</b>	<b>\$107,473</b>	<b>\$102,673</b>	<b>\$102,673</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
522 STORM DRAINAGE UTILITY FUND	DEVELOPMENT SERVICES	522-03-10 DEVELOPMENT SERVICES

**MISSION STATEMENT**

Implement the Drainage Utility Fund Capital Improvement Program

**DEPARTMENT DESCRIPTION**

Implement the Drainage Utility Fund Capital Improvement Program

**GOALS**

Make Desoto a safe, clean and attractive city

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Complete engineering on FY projects	Percent of FY projects complete	100%	100%	100%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
522 STORM DRAINAGE UTILITY FUND	DEVELOPMENT SERVICES	DEVELOPMENT SERVICES
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$55,572	\$73,278	\$73,150	\$76,529
SUPPLIES	\$421	\$5,000	\$5,000	\$5,000
CONTRACTUAL SERVICES	\$17,352	\$19,000	\$12,000	\$22,000
TRANSFER TO CAPITAL PROJECTS	\$1,130,174	\$444,450	\$444,450	\$800,000
CAPITAL OUTLAY	\$0	\$100,000	\$100,000	\$125,000
<b>TOTAL 522-03-10</b>	<b>\$1,203,519</b>	<b>\$641,728</b>	<b>\$634,600</b>	<b>\$1,028,529</b>

<b>PERSONNEL SCHEDULE</b>				
<b>POSITION TITLE</b>	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
DRAINAGE ENGINEER	1	1	1	1
<b>TOTAL 522-03-10</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

**CITY OF DESOTO****FUND**522 STORM DRAINAGE UTILITY  
FUND**DEPARTMENT**

ADMINISTRATION

**DIVISION**NON DEPARTMENTAL  
EXPENSES**SUMMARY**

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$212	\$212	\$212	\$213
CONTRACTUAL SERVICES	\$571,186	\$579,311	\$579,311	\$597,075
DEBT SERVICE	\$10,634	\$350	\$350	\$350
<b>TOTAL 522-99-01</b>	<b>\$582,032</b>	<b>\$579,873</b>	<b>\$579,873</b>	<b>\$597,638</b>

**CITY OF DESOTO**  
**552 SANITATION ENTERPRISE FUND**  
**BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$1,208,425</b>	<b>\$1,314,316</b>	<b>\$1,314,316</b>	<b>\$1,433,025</b>
<b>REVENUES</b>				
INTEREST	\$40,390	\$30,000	\$25,000	\$15,000
SANITATION FEES	\$2,108,549	\$2,192,076	\$2,180,239	\$2,220,882
COMMERCIAL SANITATION FEES	\$920,954	\$800,000	\$900,000	\$747,000
<b>TOTAL REVENUES</b>	<b>\$3,069,892</b>	<b>\$3,022,076</b>	<b>\$3,105,239</b>	<b>\$2,982,882</b>
<b>TOTAL RESOURCES</b>	<b>\$4,278,317</b>	<b>\$4,336,392</b>	<b>\$4,419,555</b>	<b>\$4,415,907</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$245,178	\$237,770	\$237,770	\$248,420
SUPPLIES	\$26,628	\$27,375	\$27,375	\$27,375
CONTRACTUAL SERVICES	\$2,551,377	\$2,629,142	\$2,647,385	\$3,033,142
CAPITAL OUTLAY	\$140,818	\$144,730	\$74,000	\$39,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$2,964,001</b>	<b>\$3,039,017</b>	<b>\$2,986,530</b>	<b>\$3,347,937</b>
<b>USE OF FUND BALANCE</b>				
MONUMENT SIGNAGE	\$0	\$0	\$0	\$75,000
PLEASANT RUN AT HAMPTON LANDSCAPE IMPROVEMENTS	\$0	\$310,000	\$0	\$200,000
PLEASANTRUN LANDSCAPE IMPROVE	\$0	\$240,000	\$0	\$240,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,964,001</b>	<b>\$3,589,017</b>	<b>\$2,986,530</b>	<b>\$3,862,937</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,314,316</b>	<b>\$747,375</b>	<b>\$1,433,025</b>	<b>\$552,970</b>

CITY OF DESOTO			
FUND	DEPARTMENT	DIVISION	
552 SANTITATION ENTERPRISE FUND	DEVELOPMENT SERVICES	552-03-20	STREET MAINTENANCE

**MISSION STATEMENT**

To provide and maintain quality streets for the citizens of Desoto

**DEPARTMENT DESCRIPTION**

Provide street maintenance

**GOALS**

Improve the physical appearance of the community

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Provide street sweeping services	Percent of identified streets swept	100%	100%	100%

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
552 SANITATION ENTERPRISE FUND	DEVELOPMENT SERVICES	STREET MAINTENANCE
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$54,342	\$56,319	\$56,319	\$58,486
CONTRACTUAL SERVICES	\$19,320	\$25,000	\$24,000	\$30,000
CAPITAL OUTLAY	\$39,000	\$39,000	\$39,000	\$39,000
<b>TOTAL 552-03-20</b>	<b>\$112,661</b>	<b>\$120,319</b>	<b>\$119,319</b>	<b>\$127,486</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
STREET SWEEPER	1	1	1	1
<b>TOTAL 552-03-20</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>SIGNIFICANT BUDGET COMMENTS</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
552 SANITATION ENTERPRISE FUND	MANAGEMENT SERVICES	ACTION CENTER/COMM INITIATIVES
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
CONTRACTUAL SERVICES	\$26,032	\$7,000	\$7,000	\$7,500
	\$0	\$0	\$0	\$0
<b>TOTAL 552-04-11</b>	<b>\$26,032</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,500</b>

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
552 SANITATION ENTERPRISE FUND	MANAGEMENT SERVICES	ENVIRONMENTAL HEALTH
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$70	\$0	\$0	\$0
CONTRACTUAL SERVICES	\$20,804	\$21,000	\$21,000	\$23,500
<b>TOTAL 552-04-12</b>	<b>\$20,874</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$23,500</b>

CITY OF DESOTO			
FUND	DEPARTMENT	DIVISION	
552 SANTITATION ENTERPRISE FUND	PARKS & LEISURE SERVICES	552-05-20	PARK MAINTENANCE

**MISSION STATEMENT**

To provide and maintain quality medians and entryways for the citizens of Desoto

**DEPARTMENT DESCRIPTION**

Pick up litter in the community and provide maintenance of existing landscape beds

**GOALS**

Make Desoto a safe, clean and attractive community

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Keep complaints minimized on Right of Ways and Thoroughfares	Percent of complaints resolved	100%	100%	100%
Renovation of existing landscape beds and planting	Renovate one intersection annually	1	1	1

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
552 SANITATION ENTERPRISE FUND	PARKS & LEISURE SERVICES	PARK MAINTENANCE
<b>SUMMARY</b>		

	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
PERSONNEL	\$189,707	\$180,392	\$180,392	\$188,874
SUPPLIES	\$26,628	\$27,375	\$27,375	\$27,375
CONTRACTUAL SERVICES	\$2,325	\$22,500	\$108,230	\$112,500
CAPITAL OUTLAY	\$91,773	\$105,730	\$0	\$0
<b>TOTAL 552-05-20</b>	<b>\$310,434</b>	<b>\$335,997</b>	<b>\$315,997</b>	<b>\$328,749</b>

<b>PERSONNEL SCHEDULE</b>				
POSITION TITLE	ACTUAL 2006-2007	BUDGET 2007-2008	PROJECTED 2007-2008	ADOPTED 2008-2009
OPERATIONS COORDINATOR	1	1	1	1
SERVICE PROVIDER	3	3	3	3
<b>TOTAL 552-05-20</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

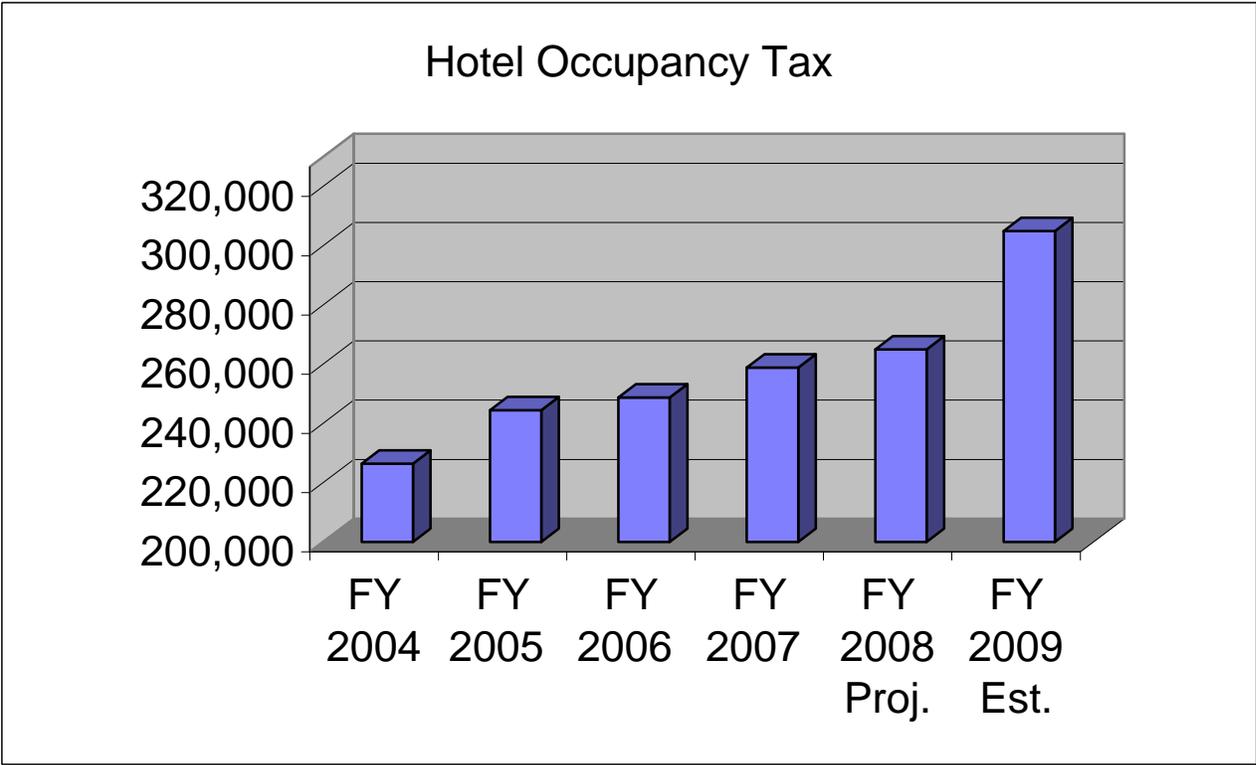
<b>SIGNIFICANT BUDGET COMMENTS</b>
Funds appropriated in FY 2008 for landscape improvements, landscaping on medians, and monuments have been reallocated in FY 2009.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
552 SANITATION ENTERPRISE FUND	NON-DEPARTMENTAL	NON-DEPARTMENTAL EXPENSES
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$1,059	\$1,059	\$1,059	\$1,060
CONTRACTUAL SERVICES	\$2,482,896	\$2,553,642	\$2,487,155	\$2,859,642
CAPITAL OUTLAY	\$10,045	\$240,000	\$35,000	\$240,000
PLEASANT RUN AT HAMPTON LANDSCAPE IMPROVEMENT	\$0	\$310,000	\$0	\$200,000
MONUMENT SIGNAGE	\$0	\$0	\$0	\$75,000
<b>TOTAL 552-99-01</b>	<b>\$2,493,999</b>	<b>\$3,104,701</b>	<b>\$2,523,214</b>	<b>\$3,375,702</b>

**CITY OF DESOTO  
221 HOTEL OCC. FD  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$57,836</b>	<b>\$82,649</b>	<b>\$82,649</b>	<b>\$62,290</b>
<b>REVENUES</b>				
INTEREST	\$953	\$0	\$1,200	\$3,000
MISCELLANEOUS	\$10,395	\$4,000	\$4,000	\$4,000
SPONSORSHIPS/DONATIONS	\$3,337	\$2,500	\$2,500	\$2,500
HOTEL/MOTEL TAX REVENUE	\$258,848	\$265,000	\$265,000	\$305,000
LEASE/RENT REVENUE	\$17,791	\$19,096	\$19,096	\$20,706
THEATER REVENUES	\$5,485	\$7,000	\$4,500	\$7,000
<b>TOTAL REVENUES</b>	<b>\$296,810</b>	<b>\$297,596</b>	<b>\$296,296</b>	<b>\$342,206</b>
<b>TOTAL RESOURCES</b>	<b>\$354,646</b>	<b>\$380,245</b>	<b>\$378,945</b>	<b>\$404,496</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$0	\$0	\$0	\$15,000
SUPPLIES	\$2,118	\$2,500	\$2,500	\$2,500
CONTRACTUAL SERVICES	\$269,879	\$314,155	\$314,155	\$367,333
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$271,997</b>	<b>\$316,655</b>	<b>\$316,655</b>	<b>\$384,833</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$271,997</b>	<b>\$316,655</b>	<b>\$316,655</b>	<b>\$384,833</b>
<b>FUND BALANCE - ENDING</b>	<b>\$82,649</b>	<b>\$63,590</b>	<b>\$62,290</b>	<b>\$19,663</b>



	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Proj.	FY 2009 Est.
<b>Hotel Occupancy Tax</b>	226,424	244,491	248,785	258,848	265,000	305,000

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 four (4) hotels located within the DeSoto city limits on I35E. These are the Best Western, Holiday Inn Express, MCM Grande Hotel/Fundome and Red Roof Inn.

The increase for FY 2009 reflects the addition of 3 new hotels. Marriott, Hampton Inn and LaQuinta.

<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
221 HOTEL OCC. FD	COMMUNITY RELATIONS	221-01-01 ADMINISTRATION

**MISSION STATEMENT**

Through media relations, design and printing, special events, programming and broadcast and tourism driven activities, the department partners with the community to provide varied opportunities to disseminate information and enhance the quality of life for Desoto citizens.

**DEPARTMENT DESCRIPTION**

The community relations department serves as the central point of communication, community outreach, publicity, promotional opportunities, historic preservation and arts programming for the city of Desoto.

**GOALS**

Make Desoto more culturally inclusive to build a stronger sense of community  
 Recognize and celebrate the history of Desoto

**PERFORMANCE MEASURES**

OBJECTIVE	MEASURE	FY 07 ACTUAL	FY 08 BUDGET	FY 09 PROPOSED
Continue the need for water conservation through advertisement in the city newsletter	Number of publications	4	4	4
Respond to media requests for information within 24 hours of receipt of request	Percentage of media requests responded to within 24 hours of receipt of request	100%	100%	100%
Provide regular and specialized information to the community on city services, programs and issues	Number of newsletters published and sent out with water bills and posted to the web on a monthly basis	12	12	12
Plan activities and events that embrace community cultural diversity	Number of activities	4	5	5
Continue developing a video history through on-camera interviews of long-term residents	Make two videos per quarter	8	8	8

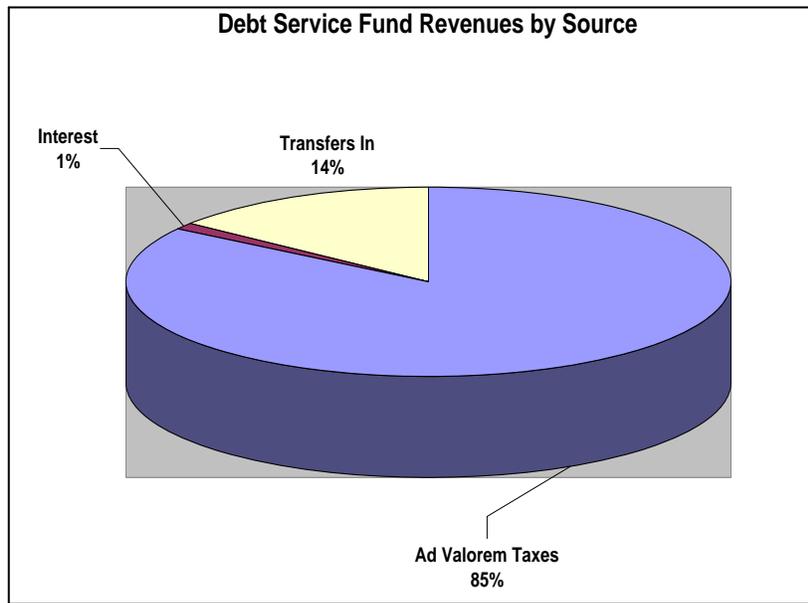
<b>CITY OF DESOTO</b>		
<b>FUND</b>	<b>DEPARTMENT</b>	<b>DIVISION</b>
221 HOTEL OCC. FD	COMMUNITY RELATIONS	ADMINISTRATION
<b>SUMMARY</b>		

	<b>ACTUAL 2006-2007</b>	<b>BUDGET 2007-2008</b>	<b>PROJECTED 2007-2008</b>	<b>ADOPTED 2008-2009</b>
PERSONNEL	\$0	\$0	\$0	\$15,000
SUPPLIES	\$2,118	\$2,500	\$2,500	\$2,500
CONTRACTUAL SERVICES	\$269,879	\$314,155	\$314,155	\$367,333
<b>TOTAL 221-01-01</b>	<b>\$271,997</b>	<b>\$316,655</b>	<b>\$316,655</b>	<b>\$384,833</b>

## 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 Water and Sewer Enterprise Fund, the Storm Drainage Utility Fund, the Hotel Occupancy Fund, the Fire Training Fund, and the DeSoto Park Development Corporation.

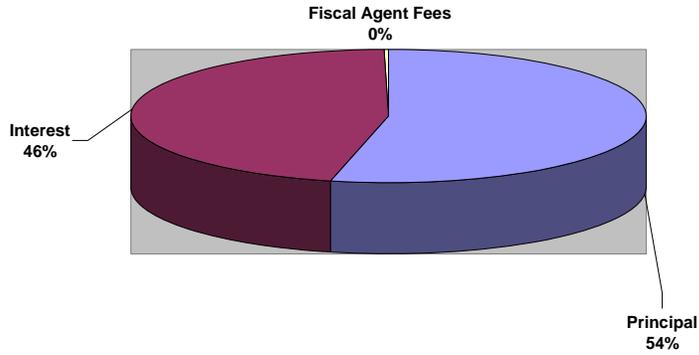
### Revenues



Revenues in the Debt Service Fund are budgeted at \$7,777,517 - an decrease of .53% from the previous year. The I&S property tax rate for FY 2008-09 is calculated at \$0.21380 – a decrease of .01 cent from the previous year. The decrease results from the use of fund balance. The I&S rate is equivalent to 30.6% of the total property tax rate of \$0.69972 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$6.6 million and represent 85% of total fund revenues. Transfers from other funds are budgeted at \$1.0 million and represent the second largest source of revenue. Included are transfers from the Water and Sewer Enterprise fund, the Hotel Occupancy fund, the Storm water Drainage fund, the Fire Training fund, and the DeSoto Park Development Corporation. Interest revenue is budgeted at \$100,000.

# Expenditures

## Debt Service Fund Expenditures by Category

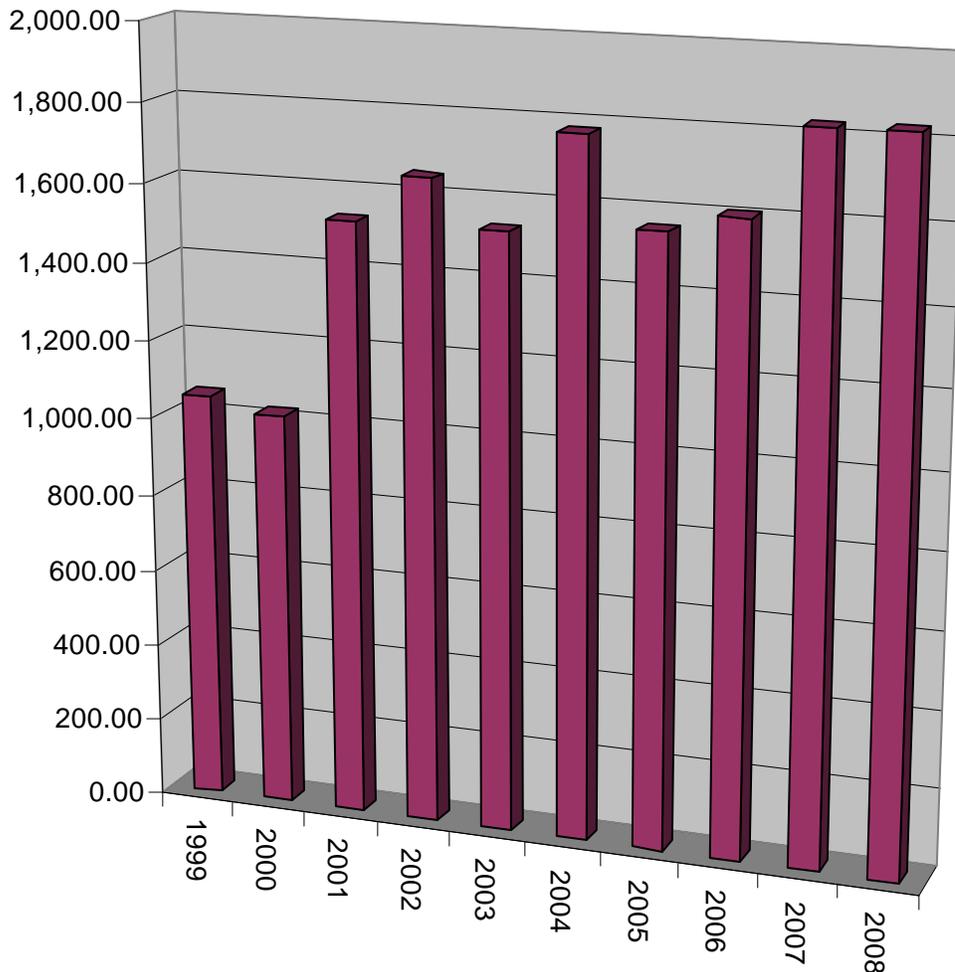


Expenditures for the Debt Service Fund are budgeted at \$8,423,191 - an increase of 4.3% from the previous year. Interest payments on bonds are budgeted at \$3.87 million, a 1.35 % decrease from the prior year. Principal payments are budgeted at \$4.5 million, a 9.7% increase from the previous year. Fiscal agent and bond fees are budgeted at \$30,000.

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

Year	Outstanding Debt	Population
1999	\$39,965,281	37,870
2000	\$38,427,880	37,646
2001	\$58,421,798	38,214
2002	\$64,754,471	39,300
2003	\$62,956,529	41,100
2004	\$76,345,000	42,894
2005	\$70,880,684	45,514
2006	\$75,516,486	47,109
2007	\$86,936,713	47,600
2008	\$88,546,713	48,391

**Per Capita Outstanding Debt**



**CITY OF DESOTO  
305 G.O. BOND DEBT SERVICE FUND  
BUDGET SUMMARY**

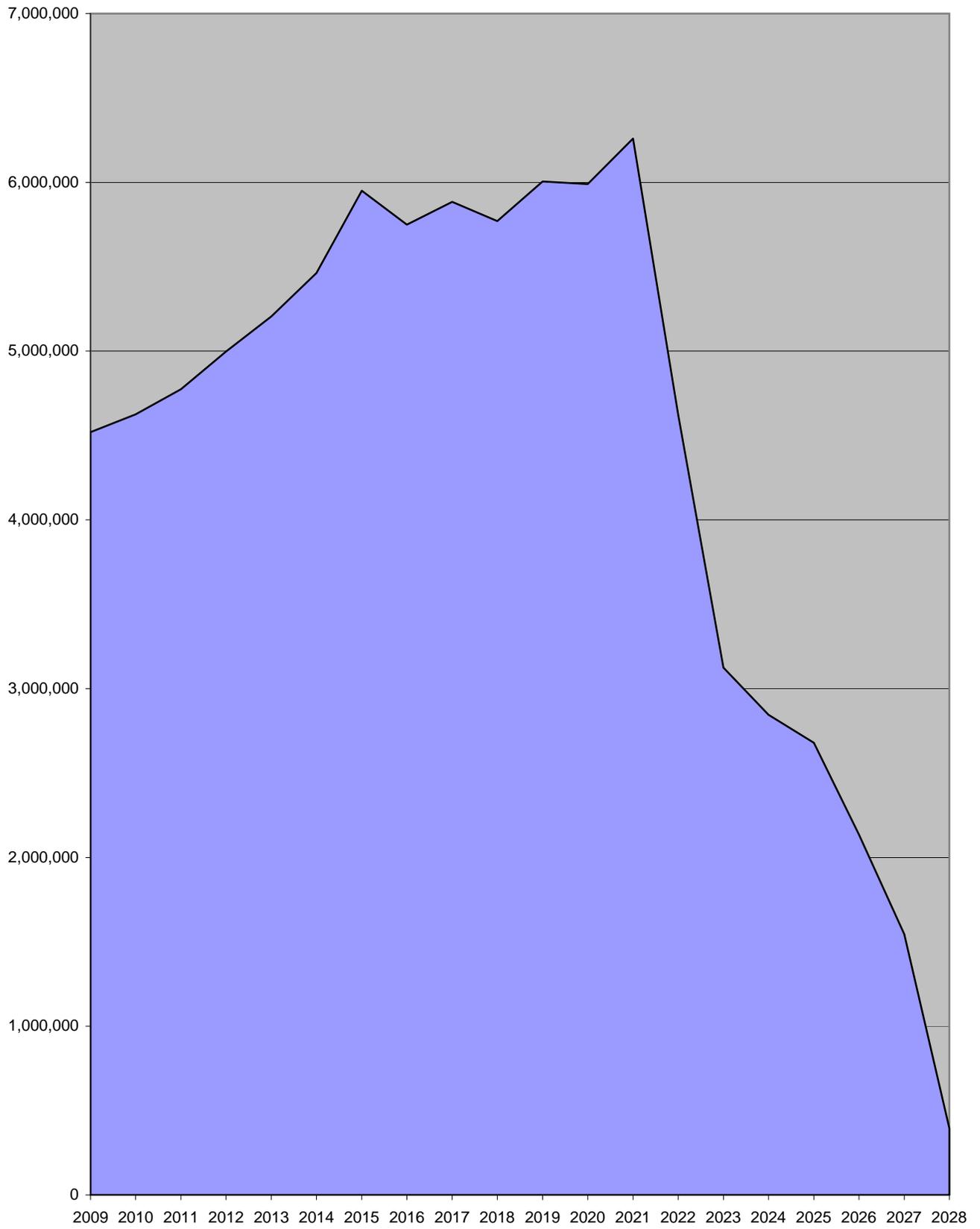
	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$1,791,173</b>	<b>\$1,720,235</b>	<b>\$1,720,235</b>	<b>\$1,937,707</b>
<b>REVENUES</b>				
INTERFUND TRANSFERS	\$0	\$0	\$424,420	\$0
INTEREST	\$138,031	\$100,000	\$100,000	\$100,000
MISCELLANEOUS	\$2,276	\$0	\$0	\$0
PROPERTY TAXES	\$6,117,952	\$6,619,066	\$6,669,066	\$6,559,814
TRANSFER FROM FIRE TRAINING	\$0	\$19,347	\$19,344	\$38,094
TRANSFER FROM UTILITY FUND	\$748,090	\$85,309	\$85,309	\$68,794
TRANSFER FROM MOTEL TAXES	\$141,515	\$135,905	\$135,905	\$135,083
TRANSFER FROM PARK DEV CORP	\$189,943	\$165,148	\$165,148	\$204,351
TRANSFER FROM STORM DRAINAGE	\$568,496	\$578,311	\$578,311	\$596,075
CONTRIBUTION FROM ESCROW FUND	\$40,144	\$63,631	\$63,631	\$22,531
CONTRIBUTION FROM SWRCC	\$0	\$52,612	\$52,612	\$52,775
<b>TOTAL REVENUES</b>	<b>\$7,946,447</b>	<b>\$7,819,329</b>	<b>\$8,293,746</b>	<b>\$7,777,517</b>
<b>TOTAL RESOURCES</b>	<b>\$9,737,620</b>	<b>\$9,539,564</b>	<b>\$10,013,981</b>	<b>\$9,715,224</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$7,549,422	\$8,076,274	\$8,076,274	\$8,423,191
DEBT SERVICE	\$467,963	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$8,017,384</b>	<b>\$8,076,274</b>	<b>\$8,076,274</b>	<b>\$8,423,191</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$8,017,384</b>	<b>\$8,076,274</b>	<b>\$8,076,274</b>	<b>\$8,423,191</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,720,235</b>	<b>\$1,463,290</b>	<b>\$1,937,707</b>	<b>\$1,292,033</b>

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**CITY OF DESOTO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**September 30, 2007**

Net Assessed Value	\$ 2,959,555,830
Plus Exempt Property	<u>\$ 214,522,090</u>
Total Assessed Value	<b>\$ 3,174,077,920</b>
Debt Limit - 10 Percent of Total Assessed Value	<u>\$ 317,407,792</u>
Amount of Debt Applicable to Debt Limit - Total Bonded Debt	81,796,716
Less - Assets in Debt Service Funds Available for Payment of Principal	<b>\$ 1,323,211</b>
Total Amount of Debt Applicable to Debt Limit	<u>\$ 80,473,505</u>
Legal Debt Margin	<u><b>\$ 236,934,287</b></u>

# City of DeSoto, Texas Annual Debt Service Requirements until Maturity



**GENERAL OBLIGATION BONDS  
ANNUAL DEBT SERVICE REQUIREMENTS  
ALL SERIES**

FISCAL YEAR	PRINCIPAL DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2009	4,520,000.00	3,873,190.66	8,393,190.66
2010	4,625,000.00	3,695,586.30	8,320,586.30
2011	4,775,008.50	3,538,422.80	8,313,431.30
2012	4,998,141.25	3,475,856.92	8,473,998.17
2013	5,205,296.00	3,267,210.30	8,472,506.30
2014	5,463,267.60	3,040,766.84	8,504,034.44
2015	5,950,000.00	2,592,120.70	8,542,120.70
2016	5,750,000.00	2,323,311.32	8,073,311.32
2017	5,885,000.00	2,055,180.69	7,940,180.69
2018	5,770,000.00	1,784,685.69	7,554,685.69
2019	6,005,000.00	1,509,988.82	7,514,988.82
2020	5,990,000.00	1,228,719.44	7,218,719.44
2021	6,260,000.00	933,368.80	7,193,368.80
2022	4,625,000.00	671,505.03	5,296,505.03
2023	3,125,000.00	494,953.15	3,619,953.15
2024	2,845,000.00	362,803.14	3,207,803.14
2025	2,680,000.00	239,993.75	2,919,993.75
2026	2,135,000.00	133,100.00	2,268,100.00
2027	1,545,000.00	50,762.50	1,595,762.50
2028	395,000.00	7,900.00	402,900.00
	<b>88,546,713.35</b>	<b>35,279,426.85</b>	<b>123,826,140.20</b>

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 1996**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE 2-15</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	5.125%	345,000.00	8,840.62	353,840.62
<b>TOTAL</b>		<b>345,000.00</b>	<b>8,840.62</b>	<b>353,840.62</b>

Proceeds from the sale of the Bonds will be used to construct the new police facility and to pay the costs associated with the issuance of the Bonds.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION IMPROVEMENT BONDS  
SERIES 1999**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.200%	375,000.00	225,870.00	600,870.00
2010	4.250%	390,000.00	209,707.50	599,707.50
2011	4.300%	405,000.00	192,712.50	597,712.50
2012	4.350%	425,000.00	174,761.25	599,761.25
2013	4.400%	440,000.00	155,837.50	595,837.50
2014	4.500%	465,000.00	135,695.00	600,695.00
2015	4.550%	485,000.00	114,198.75	599,198.75
2016	4.600%	505,000.00	91,550.00	596,550.00
2017	4.650%	530,000.00	67,612.50	597,612.50
2018	4.850%	555,000.00	41,831.25	596,831.25
2019	4.850%	585,000.00	14,186.25	599,186.25
<b>TOTAL</b>		<b>5,160,000.00</b>	<b>1,423,962.50</b>	<b>6,583,962.50</b>

Proceeds from the sale of the Bonds will be used (i) to improve and reconstruct streets within the City, (ii) to acquire, construct, improve and equip park and recreation facilities (Ten Mile Creek Trail System, Mosley Pool, Grimes Park and additional park land), (iii) to construct and improve four lane divided street improvements to Polk Street from Wintergreen Road to Cottonwood Drive and from Pleasant Run Road to Belt Line Road, including related street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping, (iv) to construct and improve four lane divided street improvements to Polk Street from Windy Meadow Drive to Parkerville Road and Parkerville Road from Polk Street to Interstate Highway 35, including related street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping, (v) to refund a portion of the City's outstanding obligations and (vi) to pay the costs of issuance associated with the bonds.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS  
SERIES 1999**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.200%	200,000.00	84,865.00	284,865.00
2010	4.250%	210,000.00	76,202.50	286,202.50
2011	4.300%	145,000.00	68,622.50	213,622.50
2012	4.350%	150,000.00	62,242.50	212,242.50
2013	4.400%	155,000.00	55,570.00	210,570.00
2014	4.500%	165,000.00	48,447.50	213,447.50
2015	4.550%	170,000.00	40,867.50	210,867.50
2016	4.600%	180,000.00	32,860.00	212,860.00
2017	4.650%	190,000.00	24,302.50	214,302.50
2018	4.850%	200,000.00	15,035.00	215,035.00
2019	4.850%	210,000.00	5,092.50	215,092.50
<b>TOTAL</b>		<b>1,975,000.00</b>	<b>514,107.50</b>	<b>2,489,107.50</b>

Proceeds from the sale of the Bonds will be used (i) to improve and reconstruct streets within the City, (ii) to acquire, construct, improve and equip park and recreation facilities (Ten Mile Creek Trail System, Mosley Pool, Grimes Park and additional park land), (iii) to construct and improve four lane divided street improvements to Polk Street from Wintergreen Road to Cottonwood Drive and from Pleasant Run Road to Belt Line Road, including related street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping, (iv) to construct and improve four lane divided street improvements to Polk Street from Windy Meadow Drive to Parkerville Road and Parkerville Road from Polk Street to Interstate Highway 35, including related street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping, (v) to refund a portion of the City's outstanding obligations and (vi) to pay the costs of issuance associated with the bonds.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS - CAPITAL APPRECIATION  
SERIES 2000**



<b>FISCAL YEAR</b>	<b>BONDS</b>		<b>TOTAL</b>
	<b>DUE</b>	<b>INTEREST</b>	
2012	61,583.65	53,416.35	115,000.00
2013	57,592.00	57,408.00	115,000.00
2014	49,078.05	55,921.95	105,000.00
<b>TOTAL</b>	<b>168,253.70</b>	<b>166,746.30</b>	<b>335,000.00</b>



Proceeds from the sale of the Bonds will be used to provide financing for constructing, reconstructing and improving streets within the City, including street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping related thereto, and to pay costs of issuance.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2001**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	6.375%		154,643.74	154,643.74
2010	6.375%		154,643.74	154,643.74
2011	6.375%	50,000.00	153,049.99	203,049.99
2012	6.375%	55,000.00	149,703.12	204,703.12
2013	6.375%	55,000.00	146,196.87	201,196.87
2014	6.375%	55,000.00	142,690.62	197,690.62
2015	6.375%		140,937.50	140,937.50
2016	6.375%		140,937.50	140,937.50
2017	6.375%		140,937.50	140,937.50
2018	6.375%		140,937.50	140,937.50
2019	6.375%		140,937.50	140,937.50
2020	6.375%		140,937.50	140,937.50
2021	5.297%	2,750,000.00	70,468.75	2,820,468.75
<b>TOTAL</b>		<b>2,965,000.00</b>	<b>1,817,021.83</b>	<b>4,782,021.83</b>

Proceeds from the sale of the Bonds will be used to provide financing and acquiring, constructing, improving, and equipping parks and recreation facilities and for constructing, reconstructing, and improving streets within the City, including street lighting, traffic control and signalization devices, sidewalks, sound walls, irrigation and landscaping related thereto, and to pay costs of issuance.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2002**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.250%	100,000.00	83,040.00	183,040.00
2010	4.250%	110,000.00	78,577.50	188,577.50
2011	4.400%	115,000.00	73,710.00	188,710.00
2012	4.400%	120,000.00	68,540.00	188,540.00
2013	4.500%	125,000.00	63,087.50	188,087.50
2014	4.600%	130,000.00	57,285.00	187,285.00
2015	4.600%	135,000.00	51,190.00	186,190.00
2016	4.800%	145,000.00	44,605.00	189,605.00
2017	4.800%	150,000.00	37,525.00	187,525.00
2018	4.900%	160,000.00	30,005.00	190,005.00
2019	4.900%	165,000.00	22,042.50	187,042.50
2020	5.000%	175,000.00	13,625.00	188,625.00
2021			9,250.00	9,250.00
2022	5.000%	185,000.00	4,625.00	189,625.00
<b>TOTAL</b>		<b>1,815,000.00</b>	<b>637,107.50</b>	<b>2,452,107.50</b>

Proceeds from the sale of the Bonds will be used to provide funds for the construction and improvement of park and recreational facilities and to pay the costs associated with the issuance of the Bonds.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2003**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.250%	1,190,000.00	79,262.50	1,269,262.50
2010	3.375%	825,000.00	46,003.13	871,003.13
2011	3.625%	885,000.00	16,040.63	901,040.63
<b>TOTAL</b>		<b><u>2,900,000.00</u></b>	<b><u>141,306.26</u></b>	<b><u>3,041,306.26</u></b>

Proceeds from the sale of the Bonds will be used to refund the City's outstanding General Obligation Refunding bonds, Series 1993 (the "Refunded Bonds") to lower the debt service requirements of the City, and to pay the costs associated with the issuance of the Bonds.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2004**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.250%	170,000.00	128,010.00	298,010.00
2010	3.250%	175,000.00	122,616.25	297,616.25
2011	3.250%	180,000.00	116,847.50	296,847.50
2012	3.250%	185,000.00	110,916.25	295,916.25
2013	3.400%	190,000.00	104,680.00	294,680.00
2014	3.550%	200,000.00	97,900.00	297,900.00
2015	3.700%	205,000.00	90,557.50	295,557.50
2016	3.800%	215,000.00	82,680.00	297,680.00
2017	3.900%	225,000.00	74,207.50	299,207.50
2018	4.100%	230,000.00	65,105.00	295,105.00
2019	4.100%	240,000.00	55,470.00	295,470.00
2020	4.200%	250,000.00	45,300.00	295,300.00
2021			40,050.00	40,050.00
2022	4.350%	300,000.00	33,525.00	333,525.00
2023	4.500%	300,000.00	20,250.00	320,250.00
2024	4.500%	300,000.00	6,750.00	306,750.00
<b>TOTAL</b>		<b>3,365,000.00</b>	<b>1,194,865.00</b>	<b>4,559,865.00</b>

Proceeds from the sale of the Bonds will be used to fund street improvements, improvements to the City's Town Center, park and recreation improvements, and to pay the costs of issuance.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2005**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.250%	360,000.00	1,320,343.76	1,680,343.76
2010	4.000%	1,035,000.00	1,293,793.76	2,328,793.76
2011	4.000%	1,025,000.00	1,252,593.76	2,277,593.76
2012	5.000%	1,840,000.00	1,186,093.76	3,026,093.76
2013	5.000%	1,945,000.00	1,091,468.76	3,036,468.76
2014	5.000%	2,065,000.00	991,218.76	3,056,218.76
2015	5.000%	2,650,000.00	873,343.76	3,523,343.76
2016	5.000%	2,305,000.00	749,468.76	3,054,468.76
2017	5.000%	2,345,000.00	633,218.76	2,978,218.76
2018	5.000%	2,085,000.00	522,468.76	2,607,468.76
2019	5.000%	2,170,000.00	416,093.76	2,586,093.76
2020	5.000%	3,070,000.00	285,093.76	3,355,093.76
2021	5.000%	1,775,000.00	163,968.76	1,938,968.76
2022	5.000%	1,150,000.00	90,843.76	1,240,843.76
2023	4.375%	545,000.00	50,171.88	595,171.88
2024	4.500%	365,000.00	30,037.50	395,037.50
2025	4.500%	485,000.00	10,912.50	495,912.50
<b>TOTAL</b>		<b>27,215,000.00</b>	<b>10,961,134.52</b>	<b>38,176,134.52</b>

Proceeds from the sale of the Bonds will be used to (i) refund a portion of the City's outstanding obligations, to wit: combination Tax and Revenue Certificates of Obligation, Series 1995, General Obligation Refunding Bonds, Series 1995, General Obligation Bonds, Series 1996, Combination Tax and Revenue Certificates of Obligation, Series 2000, General Obligation Bonds, Series 2000, and General Obligation Bonds, Series 2001, (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvements and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the costs associated with the issuance of the Bonds.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2006**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.750%	280,000.00	276,967.50	556,967.50
2010	4.000%	295,000.00	265,817.50	560,817.50
2011	4.000%	305,000.00	253,817.50	558,817.50
2012	4.000%	315,000.00	241,417.50	556,417.50
2013	4.000%	330,000.00	228,517.50	558,517.50
2014	4.000%	345,000.00	215,017.50	560,017.50
2015	4.000%	360,000.00	200,917.50	560,917.50
2016	4.000%	375,000.00	186,217.50	561,217.50
2017	4.000%	390,000.00	170,917.50	560,917.50
2018	4.000%	405,000.00	155,017.50	560,017.50
2019	4.000%	420,000.00	138,517.50	558,517.50
2020	4.000%	435,000.00	121,417.50	556,417.50
2021	4.000%	-	112,717.50	112,717.50
2022	4.100%	580,000.00	100,827.50	680,827.50
2023	4.125%	555,000.00	77,490.63	632,490.63
2024	4.125%	505,000.00	55,628.13	560,628.13
2025	4.200%	525,000.00	34,187.50	559,187.50
2026	4.200%	545,000.00	11,581.25	556,581.25
<b>TOTAL</b>		<b><u>6,965,000.00</u></b>	<b><u>2,846,992.51</u></b>	<b><u>9,811,992.51</u></b>

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.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2007**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.000%	210,000.00	240,668.76	450,668.76
2010	4.000%	220,000.00	232,068.76	452,068.76
2011	4.000%	230,000.00	223,068.76	453,068.76
2012	4.000%	240,000.00	213,668.76	453,668.76
2013	4.000%	250,000.00	203,868.76	453,868.76
2014	4.000%	260,000.00	193,668.76	453,668.76
2015	4.000%	270,000.00	183,068.76	453,068.76
2016	4.000%	280,000.00	172,068.76	452,068.76
2017	4.000%	290,000.00	160,668.76	450,668.76
2018	4.000%	305,000.00	148,768.76	453,768.76
2019	4.000%	315,000.00	136,368.76	451,368.76
2020	4.100%	330,000.00	123,303.76	453,303.76
2021	4.125%	345,000.00	109,423.13	454,423.13
2022	4.200%	360,000.00	94,747.50	454,747.50
2023	4.250%	375,000.00	79,218.75	454,218.75
2024	4.375%	390,000.00	62,718.75	452,718.75
2025	4.250%	405,000.00	45,581.25	450,581.25
2026	4.250%	425,000.00	27,943.75	452,943.75
2027	4.250%	445,000.00	9,456.25	454,456.25
<b>TOTAL</b>		<b>5,945,000.00</b>	<b>2,660,349.50</b>	<b>8,605,349.50</b>

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.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
GENERAL OBLIGATION BONDS  
SERIES 2008**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.250%	170,000.00	177,082.50	347,082.50
2010	3.250%	180,000.00	171,395.00	351,395.00
2011	3.250%	185,000.00	165,463.75	350,463.75
2012	3.250%	190,000.00	159,370.00	349,370.00
2013	3.250%	195,000.00	153,113.75	348,113.75
2014	3.250%	205,000.00	146,613.75	351,613.75
2015	3.300%	210,000.00	139,817.50	349,817.50
2016	3.400%	215,000.00	132,697.50	347,697.50
2017	3.450%	225,000.00	125,161.25	350,161.25
2018	3.600%	230,000.00	117,140.00	347,140.00
2019	3.500%	240,000.00	108,800.00	348,800.00
2020	3.600%	250,000.00	100,100.00	350,100.00
2021	4.000%	260,000.00	90,400.00	350,400.00
2022	4.000%	270,000.00	79,800.00	349,800.00
2023	4.000%	280,000.00	68,800.00	348,800.00
2024	4.000%	290,000.00	57,400.00	347,400.00
2025	4.000%	305,000.00	45,500.00	350,500.00
2026	4.000%	315,000.00	33,100.00	348,100.00
2027	4.000%	330,000.00	20,200.00	350,200.00
2028	4.000%	340,000.00	6,800.00	346,800.00
<b>TOTAL</b>		<b>4,885,000.00</b>	<b>2,098,755.00</b>	<b>6,983,755.00</b>

Proceeds from the sale of the bonds will be used to improve and reconstruct streets within the City, traffic control and signalization devices, sidewalk improvements, widen Cockrell Hill Road, reroof Town Center, and install median lighting along Hampton Road

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 1998**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.100%	90,000.00	52,172.50	142,172.50
2010	4.200%	95,000.00	48,332.50	143,332.50
2011	4.250%	95,000.00	44,318.75	139,318.75
2012	4.250%	100,000.00	40,175.00	140,175.00
2013	4.300%	105,000.00	35,792.50	140,792.50
2014	4.350%	110,000.00	31,142.50	141,142.50
2015	4.400%	115,000.00	26,220.00	141,220.00
2016	4.600%	120,000.00	20,930.00	140,930.00
2017	4.600%	125,000.00	15,295.00	140,295.00
2018	4.600%	130,000.00	9,430.00	139,430.00
2019	4.600%	140,000.00	3,220.00	143,220.00
<b>TOTAL</b>		<b>1,225,000.00</b>	<b>327,028.75</b>	<b>1,552,028.75</b>

Proceeds from the sale of the Certificates will be used (i) to construct and improve streets within the City, including the acquisition of land for right of way therefor; (ii) to construct, improve and equip parks and recreational facilities within the City, (iii) to pay for professional services rendered in connection therewith and (iv) to pay the costs of issuance associated with the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 1999**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.400%	40,000.00	23,420.00	63,420.00
2010	4.400%	45,000.00	21,550.00	66,550.00
2011	4.550%	40,000.00	19,650.00	59,650.00
2012	4.550%	45,000.00	17,716.25	62,716.25
2013	4.550%	45,000.00	15,668.75	60,668.75
2014	4.700%	50,000.00	13,470.00	63,470.00
2015	4.700%	50,000.00	11,120.00	61,120.00
2016	4.800%	50,000.00	8,745.00	58,745.00
2017	4.800%	50,000.00	6,345.00	56,345.00
2018	4.900%	50,000.00	3,920.00	53,920.00
2019	4.900%	55,000.00	1,347.50	56,347.50
<b>TOTAL</b>		<b>520,000.00</b>	<b>142,952.50</b>	<b>662,952.50</b>

Proceeds from the sale of the Certificates will be used to pay (i) contractual obligations to be incurred for improvements to the Grimes Park Exhibition Facility and (ii) professional services rendered in connection therewith.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF  
OBLIGATION - CAPITAL APPRECIATION  
SERIES 2000**

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST</b>	<b>TOTAL</b>
2011	40,008.50	29,991.50	70,000.00
2012	136,557.60	118,442.40	255,000.00
2013	127,704.00	127,296.00	255,000.00
2014	119,189.55	135,810.45	255,000.00
<b>TOTAL</b>	<b><u>423,459.65</u></b>	<b><u>411,540.35</u></b>	<b><u>835,000.00</u></b>

Proceeds from the sale of the Certificates will be used to provide financing for constructing and improving streets for and within the City, improving park and recreation facilities located within the City and off-street parking improvements related thereto, and to pay costs of issuance.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2001**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	5.500%	165,000.00	138,100.00	303,100.00
2010	5.500%	175,000.00	128,750.00	303,750.00
2011	5.250%	185,000.00	119,081.25	304,081.25
2012	4.500%	195,000.00	109,837.50	304,837.50
2013	4.625%	205,000.00	100,709.38	305,709.38
2014	4.750%	215,000.00	90,862.51	305,862.51
2015	4.750%	225,000.00	80,412.51	305,412.51
2016	4.875%	235,000.00	69,340.63	304,340.63
2017	5.000%	200,000.00	58,612.50	258,612.50
2018	5.000%	190,000.00	48,862.50	238,862.50
2019	5.000%	175,000.00	39,737.50	214,737.50
2020	5.125%	145,000.00	31,646.88	176,646.88
2021	5.125%	225,000.00	22,165.63	247,165.63
2022	5.125%	320,000.00	8,200.00	328,200.00
<b>TOTAL</b>		<b><u>2,855,000.00</u></b>	<b><u>1,046,318.79</u></b>	<b><u>3,901,318.79</u></b>

Proceeds from the sale of the Certificates will be used for constructing and improving park and recreational facilities located within the City, and to pay costs of issuance

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION (STREETS)  
SERIES 2002**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.250%	15,000.00	12,746.25	27,746.25
2010	4.250%	15,000.00	12,108.75	27,108.75
2011	5.000%	15,000.00	11,415.00	26,415.00
2012	5.250%	20,000.00	10,515.00	30,515.00
2013	4.400%	20,000.00	9,550.00	29,550.00
2014	4.500%	20,000.00	8,660.00	28,660.00
2015	4.600%	20,000.00	7,750.00	27,750.00
2016	4.700%	20,000.00	6,820.00	26,820.00
2017	4.800%	25,000.00	5,750.00	30,750.00
2018	4.800%	25,000.00	4,550.00	29,550.00
2019	4.900%	25,000.00	3,337.50	28,337.50
2020	4.900%	25,000.00	2,112.50	27,112.50
2021	5.000%		1,500.00	1,500.00
2022	5.000%	30,000.00	750.00	30,750.00
<b>TOTAL</b>		<b>275,000.00</b>	<b>97,565.00</b>	<b>372,565.00</b>

Proceeds from the sale of the Certificates will be used to provide funds for the construction of street improvements within the City, including the acquisition of rights-of-way therefor, construction of drainage control improvements for the City, construction, acquisition, improvement and equipment of the City's municipal service center, including the acquisition of a necessary site or sites therefore, and to pay the costs associated with the issuance of the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION -  
DRAINAGE  
SERIES 2002**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.250%	40,000.00	38,272.50	78,272.50
2010	4.250%	45,000.00	36,466.25	81,466.25
2011	5.000%	45,000.00	34,385.00	79,385.00
2012	5.250%	50,000.00	31,947.50	81,947.50
2013	4.400%	50,000.00	29,535.00	79,535.00
2014	4.500%	55,000.00	27,197.50	82,197.50
2015	4.600%	55,000.00	24,695.00	79,695.00
2016	4.700%	60,000.00	22,020.00	82,020.00
2017	4.800%	60,000.00	19,170.00	79,170.00
2018	4.800%	65,000.00	16,170.00	81,170.00
2019	4.900%	70,000.00	12,895.00	82,895.00
2020	4.900%	70,000.00	9,465.00	79,465.00
2021	5.000%	75,000.00	5,875.00	80,875.00
2022	5.000%	80,000.00	2,000.00	82,000.00
<b>TOTAL</b>		<b>820,000.00</b>	<b>310,093.75</b>	<b>1,130,093.75</b>

Proceeds from the sale of the Certificates will be used to provide funds for the construction of street improvement within the City, including the acquisition of rights-of-way therefor, construction of drainage control improvements for the City, construction, acquisition, improvements and equipment of the City's municipal service center, including the acquisition of a necessary site of sites therefore, and to pay the costs associated with the issuance of the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION (SERVICE CENTER)  
SERIES 2002**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.250%	180,000.00	148,035.00	328,035.00
2010	4.250%	190,000.00	140,172.50	330,172.50
2011	5.000%	200,000.00	131,135.00	331,135.00
2012	5.250%	210,000.00	120,622.50	330,622.50
2013	4.400%	220,000.00	110,270.00	330,270.00
2014	4.500%	230,000.00	100,255.00	330,255.00
2015	4.600%	240,000.00	89,560.00	329,560.00
2016	4.700%	255,000.00	78,047.50	333,047.50
2017	4.800%	265,000.00	65,695.00	330,695.00
2018	4.800%	280,000.00	52,615.00	332,615.00
2019	4.900%	295,000.00	38,667.50	333,667.50
2020	4.900%	310,000.00	23,845.00	333,845.00
2021	5.000%		16,250.00	16,250.00
2022	5.000%	325,000.00	8,125.00	333,125.00
<b>TOTAL</b>		<b>3,200,000.00</b>	<b>1,123,295.00</b>	<b>4,323,295.00</b>

Proceeds from the sale of the Certificates will be used to provide funds for the construction of street improvements within the City, including the acquisition of rights-of-way therefor, construction of drainage control improvements for the City, construction, acquisition, improvement and equipment of the City's municipal service center, including the acquisition of a necessary site or sites therefore, and to pay the costs associated with the issuance of the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION STREETS  
SERIES 2003**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.125%	30,000.00	22,830.01	52,830.01
2010	3.375%	30,000.00	21,855.01	51,855.01
2011	3.625%	30,000.00	20,805.01	50,805.01
2012	3.875%	35,000.00	19,583.13	54,583.13
2013	4.000%	35,000.00	18,205.00	53,205.00
2014	4.125%	35,000.00	16,783.13	51,783.13
2015	4.250%	40,000.00	15,211.26	55,211.26
2016	4.300%	40,000.00	13,501.26	53,501.26
2017	4.400%	40,000.00	11,761.26	51,761.26
2018	4.500%	45,000.00	9,868.76	54,868.76
2019	4.500%	45,000.00	7,843.76	52,843.76
2020	4.625%	45,000.00	5,790.63	50,790.63
2021			4,750.00	4,750.00
2022	4.750%	50,000.00	3,562.50	53,562.50
2023	4.750%	50,000.00	1,187.50	51,187.50
<b>TOTAL</b>		<b>550,000.00</b>	<b>193,538.22</b>	<b>743,538.22</b>

Proceeds from the sale of the Certificates for the purpose of paying contractual obligations to be incurred for (i) constructing street improvements within the City, including the acquisition of rights-of-way therefor; (ii) constructing drainage control improvements for the City; and (iii) professional services rendered in connection therewith.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION DRAINAGE  
SERIES 2003**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.125%	40,000.00	36,005.00	76,005.00
2010	3.375%	45,000.00	34,620.63	79,620.63
2011	3.625%	45,000.00	33,045.63	78,045.63
2012	3.875%	45,000.00	31,358.13	76,358.13
2013	4.000%	50,000.00	29,486.26	79,486.26
2014	4.125%	50,000.00	27,455.01	77,455.01
2015	4.250%	55,000.00	25,255.01	80,255.01
2016	4.300%	55,000.00	22,903.76	77,903.76
2017	4.400%	60,000.00	20,401.26	80,401.26
2018	4.500%	60,000.00	17,731.26	77,731.26
2019	4.500%	65,000.00	14,918.76	79,918.76
2020	4.625%	65,000.00	11,953.13	76,953.13
2021	4.750%	70,000.00	8,787.50	78,787.50
2022	4.750%	75,000.00	5,343.75	80,343.75
2023	4.750%	75,000.00	1,781.25	76,781.25
<b>TOTAL</b>		<b>855,000.00</b>	<b>321,046.34</b>	<b>1,176,046.34</b>

Proceeds from the sale of the Certificates for the purpose of paying contractual obligations to be incurred for (i) constructing street improvements within the city, including the acquisition of rights-of-way therefor; (ii) constructing drainage control improvements for the City; and (iii) professional services rendered in connection therewith.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION DRAINAGE  
SERIES 2004**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.000%	40,000.00	34,685.00	74,685.00
2010	3.250%	45,000.00	33,353.75	78,353.75
2011	3.250%	45,000.00	31,891.25	76,891.25
2012	3.300%	45,000.00	30,417.50	75,417.50
2013	3.500%	50,000.00	28,800.00	78,800.00
2014	3.650%	50,000.00	27,012.50	77,012.50
2015	3.800%	50,000.00	25,150.00	75,150.00
2016	4.250%	55,000.00	23,031.25	78,031.25
2017	4.250%	55,000.00	20,693.75	75,693.75
2018	4.250%	55,000.00	18,356.25	73,356.25
2019	4.250%	60,000.00	15,912.50	75,912.50
2020	4.250%	60,000.00	13,362.50	73,362.50
2021	4.250%	65,000.00	10,706.25	75,706.25
2022	4.250%	70,000.00	7,837.50	77,837.50
2023	4.250%	70,000.00	4,862.50	74,862.50
2024	4.500%	75,000.00	1,687.50	76,687.50
<b>TOTAL</b>		<b>890,000.00</b>	<b>327,760.00</b>	<b>1,217,760.00</b>

Proceeds from the sale of the Certificates will be used to fund drainage improvements and to pay the costs of issuance.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION DRAINAGE  
SERIES 2005**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.000%	40,000.00	36,800.00	76,800.00
2010	3.500%	40,000.00	35,500.00	75,500.00
2011	3.500%	40,000.00	34,100.00	74,100.00
2012	3.500%	45,000.00	32,612.50	77,612.50
2013	4.000%	45,000.00	30,925.00	75,925.00
2014	4.000%	45,000.00	29,125.00	74,125.00
2015	4.000%	50,000.00	27,225.00	77,225.00
2016	4.000%	50,000.00	25,225.00	75,225.00
2017	4.000%	50,000.00	23,225.00	73,225.00
2018	4.125%	55,000.00	21,090.63	76,090.63
2019	4.250%	55,000.00	18,787.51	73,787.51
2020	4.250%	60,000.00	16,343.76	76,343.76
2021	4.250%	60,000.00	13,793.76	73,793.76
2022	4.375%	65,000.00	11,096.88	76,096.88
2023	4.500%	70,000.00	8,100.00	78,100.00
2024	4.500%	70,000.00	4,950.00	74,950.00
2025	4.500%	75,000.00	1,687.50	76,687.50
<b>TOTAL</b>		<b>915,000.00</b>	<b>370,587.54</b>	<b>1,285,587.54</b>

Proceeds from the sale of the Certificates will be used (i) to construct drainage control improvements; (ii) to construct, improve and equip a fire training facility; and (iii) to pay the costs associated with the issuance of the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
FIRE TRAINING  
SERIES 2005**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.000%	20,000.00	18,093.76	38,093.76
2010	3.500%	20,000.00	17,443.76	37,443.76
2011	3.500%	20,000.00	16,743.76	36,743.76
2012	3.500%	20,000.00	16,043.76	36,043.76
2013	4.000%	20,000.00	15,293.76	35,293.76
2014	4.000%	25,000.00	14,393.76	39,393.76
2015	4.000%	25,000.00	13,393.76	38,393.76
2016	4.000%	25,000.00	12,393.76	37,393.76
2017	4.000%	25,000.00	11,393.76	36,393.76
2018	4.125%	25,000.00	10,378.13	35,378.13
2019	4.250%	30,000.00	9,225.00	39,225.00
2020	4.250%	30,000.00	7,950.00	37,950.00
2021	4.250%	30,000.00	6,675.00	36,675.00
2022	4.375%	30,000.00	5,381.25	35,381.25
2023	4.500%	35,000.00	3,937.50	38,937.50
2024	4.500%	35,000.00	2,362.50	37,362.50
2025	4.500%	35,000.00	787.50	35,787.50
<b>TOTAL</b>		<b>450,000.00</b>	<b>181,890.72</b>	<b>631,890.72</b>

Proceeds from the sale of the Certificates will be used (i) to construct drainage control improvements; (ii) to construct, improve and equip a fire training facility; and (iii) to pay the costs associated with the issuance of the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
MEADOWS BRIDGE  
SERIES 2005**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.000%	20,000.00	18,312.50	38,312.50
2010	3.500%	20,000.00	17,662.50	37,662.50
2011	3.500%	20,000.00	16,962.50	36,962.50
2012	3.500%	20,000.00	16,262.50	36,262.50
2013	4.000%	20,000.00	15,512.50	35,512.50
2014	4.000%	25,000.00	14,612.50	39,612.50
2015	4.000%	25,000.00	13,612.50	38,612.50
2016	4.000%	25,000.00	12,612.50	37,612.50
2017	4.000%	25,000.00	11,612.50	36,612.50
2018	4.125%	25,000.00	10,596.88	35,596.88
2019	4.250%	30,000.00	9,443.76	39,443.76
2020	4.250%	30,000.00	8,168.76	38,168.76
2021	4.250%	30,000.00	6,893.76	36,893.76
2022	4.375%	35,000.00	5,490.63	40,490.63
2023	4.500%	35,000.00	3,937.50	38,937.50
2024	4.500%	35,000.00	2,362.50	37,362.50
2025	4.500%	35,000.00	787.50	35,787.50
<b>TOTAL</b>		<b>455,000.00</b>	<b>184,843.79</b>	<b>639,843.79</b>

Proceeds from the sale of the Certificates will be used (i) to construct drainage control improvements; (ii) to construct, improve and equip a fire training facility; and (iii) to pay the costs associated with the issuance of the Certificates.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION DRAINAGE  
SERIES 2006**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.750%	40,000.00	39,087.50	79,087.50
2010	3.750%	45,000.00	37,493.75	82,493.75
2011	4.000%	45,000.00	35,750.00	80,750.00
2012	4.000%	45,000.00	33,950.00	78,950.00
2013	4.000%	45,000.00	32,150.00	77,150.00
2014	4.000%	50,000.00	30,250.00	80,250.00
2015	4.000%	55,000.00	28,150.00	83,150.00
2016	4.000%	55,000.00	25,950.00	80,950.00
2017	4.000%	55,000.00	23,750.00	78,750.00
2018	4.000%	60,000.00	21,450.00	81,450.00
2019	4.000%	60,000.00	19,050.00	79,050.00
2020	4.000%	65,000.00	16,550.00	81,550.00
2021		-	15,250.00	15,250.00
2022	4.125%	65,000.00	13,909.38	78,909.38
2023	4.125%	70,000.00	11,125.01	81,125.01
2024	4.125%	75,000.00	8,134.38	83,134.38
2025	4.250%	75,000.00	4,993.75	79,993.75
2026	4.250%	80,000.00	1,700.00	81,700.00
<b>TOTAL</b>		<b>985,000.00</b>	<b>398,693.77</b>	<b>1,383,693.77</b>

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.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
PLEASANT RUN INTERSECTION WIDENING  
SERIES 2006**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	3.750%	20,000.00	19,456.26	39,456.26
2010	3.750%	20,000.00	18,706.26	38,706.26
2011	4.000%	20,000.00	17,931.26	37,931.26
2012	4.000%	25,000.00	17,031.26	42,031.26
2013	4.000%	25,000.00	16,031.26	41,031.26
2014	4.000%	25,000.00	15,031.26	40,031.26
2015	4.000%	25,000.00	14,031.26	39,031.26
2016	4.000%	25,000.00	13,031.26	38,031.26
2017	4.000%	30,000.00	11,931.26	41,931.26
2018	4.000%	30,000.00	10,731.26	40,731.26
2019	4.000%	30,000.00	9,531.26	39,531.26
2020	4.000%	30,000.00	8,331.26	38,331.26
2021	4.000%	-	7,731.26	7,731.26
2022	4.125%	35,000.00	7,009.38	42,009.38
2023	4.125%	35,000.00	5,565.63	40,565.63
2024	4.125%	35,000.00	4,121.88	39,121.88
2025	4.250%	40,000.00	2,550.00	42,550.00
2026	4.250%	40,000.00	850.00	40,850.00
<b>TOTAL</b>		<b>490,000.00</b>	<b>199,603.27</b>	<b>689,603.27</b>

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

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2007**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.000%	75,000.00	84,990.00	159,990.00
2010	4.000%	80,000.00	81,890.00	161,890.00
2011	4.000%	80,000.00	78,690.00	158,690.00
2012	4.000%	85,000.00	75,390.00	160,390.00
2013	4.000%	90,000.00	71,890.00	161,890.00
2014	4.000%	90,000.00	68,290.00	158,290.00
2015	4.000%	95,000.00	64,590.00	159,590.00
2016	4.000%	100,000.00	60,690.00	160,690.00
2017	4.000%	105,000.00	56,590.00	161,590.00
2018	4.000%	110,000.00	52,290.00	162,290.00
2019	4.000%	110,000.00	47,890.00	157,890.00
2020	4.100%	115,000.00	43,332.50	158,332.50
2021	4.125%	120,000.00	38,500.00	158,500.00
2022	4.200%	125,000.00	33,400.00	158,400.00
2023	4.250%	130,000.00	28,012.50	158,012.50
2024	4.375%	140,000.00	22,187.50	162,187.50
2025	4.250%	145,000.00	16,043.75	161,043.75
2026	4.250%	150,000.00	9,775.00	159,775.00
2027	4.250%	155,000.00	3,293.75	158,293.75
<b>TOTAL</b>		<b><u>2,100,000.00</u></b>	<b><u>937,735.00</u></b>	<b><u>3,037,735.00</u></b>

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.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2007A**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.000%	90,000.00	173,620.00	263,620.00
2010	4.000%	95,000.00	168,625.00	263,625.00
2011	4.000%	100,000.00	163,310.00	263,310.00
2012	4.000%	105,000.00	157,672.50	262,672.50
2013	4.000%	115,000.00	151,622.50	266,622.50
2014	4.000%	120,000.00	145,130.00	265,130.00
2015	4.000%	125,000.00	138,300.00	263,300.00
2016	4.000%	135,000.00	131,020.00	266,020.00
2017	4.000%	140,000.00	123,320.00	263,320.00
2018	4.000%	150,000.00	114,900.00	264,900.00
2019	4.000%	160,000.00	105,600.00	265,600.00
2020	4.100%	170,000.00	95,700.00	265,700.00
2021	4.125%	180,000.00	85,200.00	265,200.00
2022	4.200%	190,000.00	74,100.00	264,100.00
2023	4.250%	200,000.00	62,400.00	262,400.00
2024	4.375%	215,000.00	49,950.00	264,950.00
2025	4.250%	230,000.00	36,600.00	266,600.00
2026	4.250%	240,000.00	22,500.00	262,500.00
2027	4.250%	255,000.00	7,650.00	262,650.00
<b>TOTAL</b>		<b>3,015,000.00</b>	<b>2,007,220.00</b>	<b>5,022,220.00</b>

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.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2007 TOWN CENTER**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.000%	108,286.00	125,232.76	233,518.76
2010	4.000%	112,020.00	120,826.64	232,846.64
2011	4.000%	115,754.00	116,271.16	232,025.16
2012	4.000%	119,488.00	111,566.32	231,054.32
2013	4.000%	123,222.00	106,712.12	229,934.12
2014	4.000%	130,690.00	101,633.88	232,323.88
2015	4.000%	134,424.00	96,331.60	230,755.60
2016	4.000%	141,892.00	90,805.28	232,697.28
2017	4.000%	145,626.00	85,054.92	230,680.92
2018	4.250%	153,094.00	78,889.15	231,983.15
2019	4.100%	160,562.00	72,344.38	232,906.38
2020	4.250%	164,296.00	65,561.57	229,857.57
2021	4.350%	171,764.00	58,334.42	230,098.42
2022	4.400%	179,232.00	50,655.44	229,887.44
2023	4.500%	190,434.00	42,427.58	232,861.58
2024	4.500%	197,902.00	33,690.02	231,592.02
2025	4.500%	205,370.00	24,616.40	229,986.40
2026	4.500%	216,572.00	15,122.70	231,694.70
2027	4.500%	227,774.00	5,124.92	232,898.92
<b>TOTAL</b>		<b><u>2,998,402.00</u></b>	<b><u>1,401,201.24</u></b>	<b><u>4,399,603.24</u></b>

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) acquitting, constructing and installing a public safety radio system, and (v) professional services rendered in connection therewith.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2007 SOUTHWEST REGIONAL COMMUNICATIONS CENTER**

<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	4.000%	36,714.00	42,459.74	79,173.74
2010	4.000%	37,980.00	40,965.86	78,945.86
2011	4.000%	39,246.00	39,421.34	78,667.34
2012	4.000%	40,512.00	37,826.18	78,338.18
2013	4.000%	41,778.00	36,180.38	77,958.38
2014	4.000%	44,310.00	34,458.62	78,768.62
2015	4.000%	45,576.00	32,660.90	78,236.90
2016	4.000%	48,108.00	30,787.22	78,895.22
2017	4.000%	49,374.00	28,837.58	78,211.58
2018	4.250%	51,906.00	26,747.10	78,653.10
2019	4.100%	54,438.00	24,528.12	78,966.12
2020	4.250%	55,704.00	22,228.43	77,932.43
2021	4.350%	58,236.00	19,778.09	78,014.09
2022	4.400%	60,768.00	17,174.56	77,942.56
2023	4.500%	64,566.00	14,384.93	78,950.93
2024	4.500%	67,098.00	11,422.49	78,520.49
2025	4.500%	69,630.00	8,346.11	77,976.11
2026	4.500%	73,428.00	5,127.30	78,555.30
2027	4.500%	77,226.00	1,737.59	78,963.59
<b>TOTAL</b>		<b>1,016,598.00</b>	<b>475,072.51</b>	<b>1,491,670.51</b>

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.

**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2008**

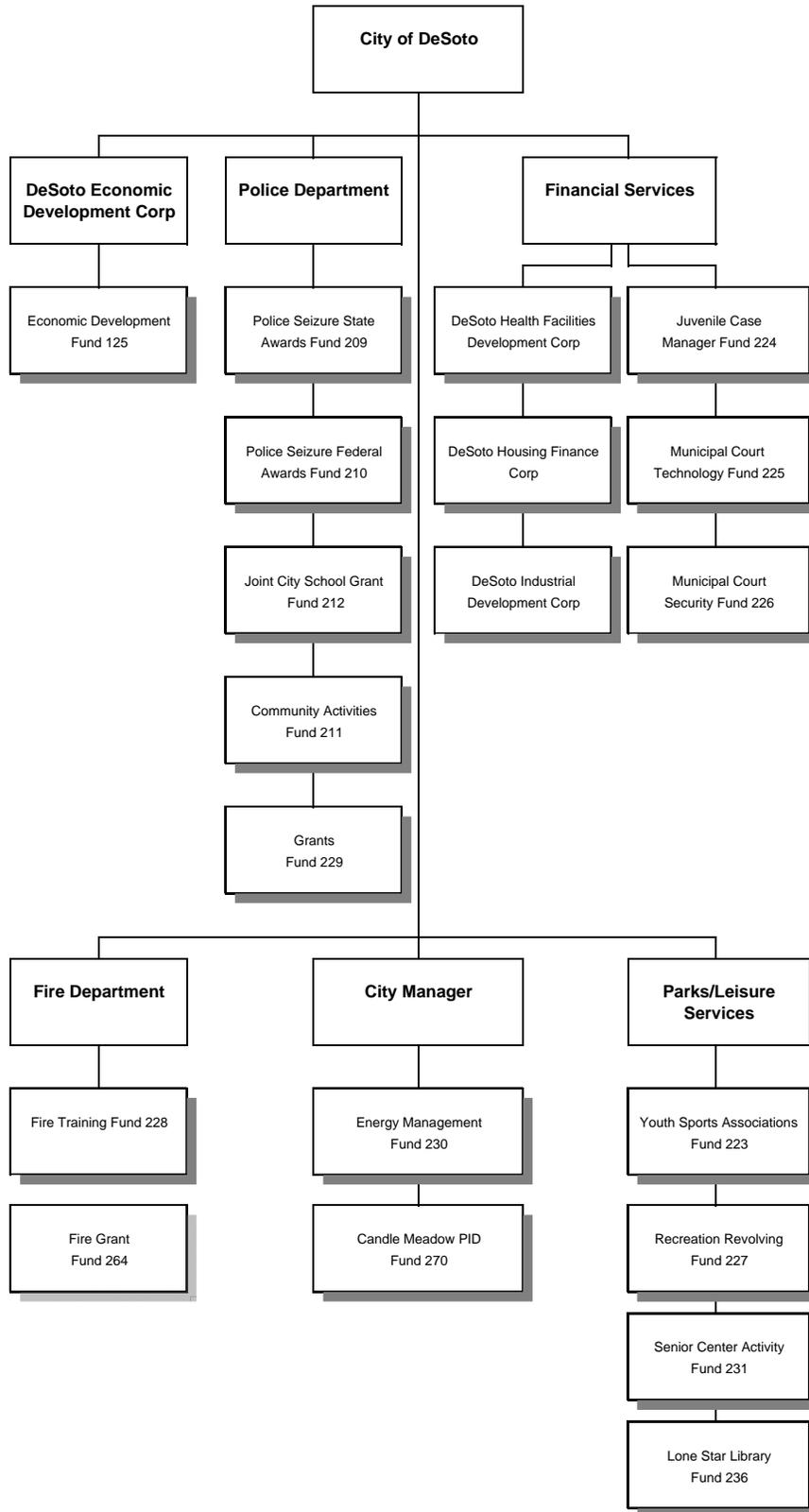
<b>FISCAL YEAR</b>	<b>INTEREST RATE</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2009	2.800%	30,000.00	29,277.50	59,277.50
2010	2.800%	30,000.00	28,437.50	58,437.50
2011	2.800%	30,000.00	27,597.50	57,597.50
2012	2.800%	30,000.00	26,757.50	56,757.50
2013	3.375%	30,000.00	25,831.25	55,831.25
2014	3.375%	35,000.00	24,734.38	59,734.38
2015	3.375%	35,000.00	23,553.13	58,553.13
2016	3.375%	35,000.00	22,371.88	57,371.88
2017	3.375%	35,000.00	21,190.63	56,190.63
2018	4.000%	40,000.00	19,800.00	59,800.00
2019	4.000%	40,000.00	18,200.00	58,200.00
2020	4.000%	40,000.00	16,600.00	56,600.00
2021	4.000%	45,000.00	14,900.00	59,900.00
2022	4.000%	45,000.00	13,100.00	58,100.00
2023	4.000%	45,000.00	11,300.00	56,300.00
2024	4.000%	50,000.00	9,400.00	59,400.00
2025	4.000%	50,000.00	7,400.00	57,400.00
2026	4.000%	50,000.00	5,400.00	55,400.00
2027	4.000%	55,000.00	3,300.00	58,300.00
2028	4.000%	55,000.00	1,100.00	56,100.00
<b>TOTAL</b>		<b>805,000.00</b>	<b>350,251.27</b>	<b>1,155,251.27</b>

Proceeds from the sale of Tax-exempt Certificates will be used for the purpose of paying contractual obligations to be incurred for constructing a municipal garage and professional services.

**DESOTO**



**City of DeSoto, Texas  
Special  
Revenue Funds  
Overview**



**CITY OF DESOTO  
125 ECONOMIC DEVELOPMENT TRUST  
BUDGET SUMMARY**

	ACTUAL 06-07	AMENDED BUDGET 07-08	PROJECTED 07-08	ADOPTED BUDGET 08-09
<b>FUND BALANCE - BEGINNING</b>	\$0	\$0	\$0	\$0
<b>REVENUES</b>				
SALES TAX	\$1,261,722	\$1,334,872	\$1,334,872	\$1,414,797
<b>TOTAL REVENUES</b>	<b>\$1,261,722</b>	<b>\$1,334,872</b>	<b>\$1,334,872</b>	<b>\$1,414,797</b>
<b>TOTAL RESOURCES</b>	<b>\$1,261,722</b>	<b>\$1,334,872</b>	<b>\$1,334,872</b>	<b>\$1,414,797</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$1,261,722	\$1,334,872	\$1,334,872	\$1,414,797
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$1,261,722</b>	<b>\$1,334,872</b>	<b>\$1,334,872</b>	<b>\$1,414,797</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,261,722</b>	<b>\$1,334,872</b>	<b>\$1,334,872</b>	<b>\$1,414,797</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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 which administers these funds.

**CITY OF DESOTO  
209 POLICE DEPT. SPECIAL FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$9,176</b>	<b>\$32,531</b>	<b>\$32,531</b>	<b>\$25,431</b>
<b>REVENUES</b>				
INTEREST	\$1,843	\$0	\$2,000	\$2,000
MISCELLANEOUS	\$3,520	\$4,000	\$4,400	\$4,000
FUNDS AWARDED	\$40,000	\$20,000	\$16,500	\$20,000
<b>TOTAL REVENUES</b>	<b>\$45,363</b>	<b>\$24,000</b>	<b>\$22,900</b>	<b>\$26,000</b>
<b>TOTAL RESOURCES</b>	<b>\$54,539</b>	<b>\$56,531</b>	<b>\$55,431</b>	<b>\$51,431</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$10,614	\$15,000	\$20,000	\$10,000
CAPITAL OUTLAY	\$11,393	\$9,000	\$10,000	\$10,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$22,007</b>	<b>\$24,000</b>	<b>\$30,000</b>	<b>\$20,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$22,007</b>	<b>\$24,000</b>	<b>\$30,000</b>	<b>\$20,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$32,531</b>	<b>\$32,531</b>	<b>\$25,431</b>	<b>\$31,431</b>

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 fund is expended for specified police department purposes.

**CITY OF DESOTO  
210 FED. EQUITABLE SHARE PROGRAM  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$15,183</b>	<b>\$43,091</b>	<b>\$43,091</b>	<b>\$10,791</b>
<b>REVENUES</b>				
INTEREST	\$1,102	\$1,000	\$700	\$100
FUNDS AWARDED	\$41,001	\$40,000	\$8,000	\$10,000
<b>TOTAL REVENUES</b>	<b>\$42,103</b>	<b>\$41,000</b>	<b>\$8,700</b>	<b>\$10,100</b>
<b>TOTAL RESOURCES</b>	<b>\$57,286</b>	<b>\$84,091</b>	<b>\$51,791</b>	<b>\$20,891</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$12,518	\$1,000	\$36,500	\$5,000
CAPITAL OUTLAY	\$1,677	\$40,000	\$4,500	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$14,195</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$5,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$14,195</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$5,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$43,091</b>	<b>\$43,091</b>	<b>\$10,791</b>	<b>\$15,891</b>

Accounts for the revenue and expenditures related to the award of monies or property by the court or federal government to the police department. The fund is expended for specified police department purposes.

**CITY OF DESOTO  
211 POLICE COMM ORIENTED FUNDING  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$15,281	\$12,633	\$12,633	\$10,032
<b>REVENUES</b>				
CONTRIBUTIONS	\$7,510	\$1,000	\$2,350	\$5,000
<b>TOTAL REVENUES</b>	<b>\$7,510</b>	<b>\$1,000</b>	<b>\$2,350</b>	<b>\$5,000</b>
<b>TOTAL RESOURCES</b>	<b>\$22,791</b>	<b>\$13,633</b>	<b>\$14,983</b>	<b>\$15,032</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$10,158	\$6,500	\$4,951	\$5,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$10,158</b>	<b>\$6,500</b>	<b>\$4,951</b>	<b>\$5,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$10,158</b>	<b>\$6,500</b>	<b>\$4,951</b>	<b>\$5,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$12,633</b>	<b>\$7,133</b>	<b>\$10,032</b>	<b>\$10,032</b>

To account for contributions and expenditures relating to building interpersonal relationships between the police department and the DeSoto community.

**CITY OF DESOTO  
212 JOINT CITY/SCHOOL GRANT  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$941</b>	<b>\$941</b>	<b>\$117,462</b>
<b>REVENUES</b>				
GRANT REVENUE	\$18,283	\$0	\$117,386	\$40,114
<b>TOTAL REVENUES</b>	<b>\$18,283</b>	<b>\$0</b>	<b>\$117,386</b>	<b>\$40,114</b>
<b>TOTAL RESOURCES</b>	<b>\$18,283</b>	<b>\$941</b>	<b>\$118,327</b>	<b>\$157,576</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$17,342	\$30,383	\$865	\$157,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$17,342</b>	<b>\$30,383</b>	<b>\$865</b>	<b>\$157,500</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$17,342</b>	<b>\$30,383</b>	<b>\$865</b>	<b>\$157,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$941</b>	<b>(\$29,442)</b>	<b>\$117,462</b>	<b>\$76</b>

**CITY OF DESOTO  
223 YOUTH SPORTS ASSOCIATIONS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>(\$8,116)</b>	<b>(\$8,116)</b>	<b>\$12,240</b>
<b>REVENUES</b>				
BEST SW FOOTBALL	\$53,400	\$45,520	\$45,520	\$45,520
EAGLES FOOTBALL	\$3,445	\$0	\$3,445	\$3,445
GIRLS YOUTH SOFTBALL	\$75	\$0	\$3,195	\$3,195
REVENUE	(\$50)	\$0	\$0	\$0
ROADRUNNER TRACK CLUB	\$0	\$425	\$425	\$425
SWIFT TRACK CLUB	\$0	\$250	\$250	\$250
YOUTH BASKETBALL	\$37,610	\$43,650	\$31,733	\$31,733
YOUTH FALL BASEBALL	\$21,486	\$6,000	\$6,000	\$6,000
YOUTH FALL SOCCER	\$52,064	\$21,725	\$21,725	\$21,725
YOUTH SPRING BASEBALL	\$2,940	\$16,700	\$16,700	\$16,700
YOUTH SPRING SOCCER	\$597	\$27,730	\$23,400	\$23,400
<b>TOTAL REVENUES</b>	<b>\$171,568</b>	<b>\$162,000</b>	<b>\$152,393</b>	<b>\$152,393</b>
<b>APPROPRIATIONS</b>				
BEST SW FOOTBALL	\$63,820	\$45,520	\$40,321	\$46,321
EAGLES FOOTBALL	\$2,925	\$0	\$2,925	\$2,925
GIRLS YOUTH SOFTBALL	\$7,398	\$0	\$2,650	\$2,650
ROADRUNNER TRACK CLUB	\$0	\$425	\$425	\$425
SWIFT TRACK CLUB	\$0	\$250	\$250	\$250
YOUTH BASKETBALL	\$30,401	\$43,650	\$30,233	\$30,233
YOUTH FALL BASEBALL	\$2,104	\$6,000	\$5,300	\$5,300
YOUTH FALL SOCCER	\$41,935	\$21,725	\$12,870	\$12,870
YOUTH SPRING BASEBALL	\$20,845	\$16,700	\$16,313	\$16,313
YOUTH SPRING SOCCER	\$10,256	\$27,730	\$20,750	\$20,750
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$179,684</b>	<b>\$162,000</b>	<b>\$132,037</b>	<b>\$138,037</b>
<b>FUND BALANCE - ENDING</b>	<b>(\$8,116)</b>	<b>(\$8,116)</b>	<b>\$12,240</b>	<b>\$26,596</b>

To account for the revenues and expenditures of the City's youth sports associations.

**CITY OF DESOTO  
224 JUVENILE CASE MANAGER FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$13,527</b>	<b>\$26,121</b>	<b>\$26,121</b>	<b>\$32,690</b>
<b>REVENUES</b>				
FINES & FORFEITURES	\$28,639	\$25,000	\$26,000	\$26,000
INTEREST	\$1,133	\$600	\$1,000	\$1,000
<b>TOTAL REVENUES</b>	<b>\$29,772</b>	<b>\$25,600</b>	<b>\$27,000</b>	<b>\$27,000</b>
<b>TOTAL RESOURCES</b>	<b>\$43,299</b>	<b>\$51,721</b>	<b>\$53,121</b>	<b>\$59,690</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$16,330	\$18,862	\$18,831	\$19,623
SUPPLIES	\$625	\$500	\$600	\$500
CONTRACTUAL SERVICES	\$222	\$3,000	\$1,000	\$2,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$17,178</b>	<b>\$22,362</b>	<b>\$20,431</b>	<b>\$22,623</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$17,178</b>	<b>\$22,362</b>	<b>\$20,431</b>	<b>\$22,623</b>
<b>FUND BALANCE - ENDING</b>	<b>\$26,121</b>	<b>\$29,359</b>	<b>\$32,690</b>	<b>\$37,067</b>

To account for the revenues and expenditures involving the process of juvenile cases.

**CITY OF DESOTO  
225 MUNICIPAL COURT TECHNOLOGY  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$68,532</b>	<b>\$95,819</b>	<b>\$95,819</b>	<b>\$86,419</b>
<b>REVENUES</b>				
FINES & FORFEITURES	\$25,879	\$25,000	\$25,000	\$25,000
INTEREST	\$4,411	\$2,500	\$3,600	\$4,000
<b>TOTAL REVENUES</b>	<b>\$30,290</b>	<b>\$27,500</b>	<b>\$28,600</b>	<b>\$29,000</b>
<b>TOTAL RESOURCES</b>	<b>\$98,822</b>	<b>\$123,319</b>	<b>\$124,419</b>	<b>\$115,419</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$0	\$2,000	\$0	\$2,000
CONTRACTUAL SERVICES	\$350	\$3,000	\$1,000	\$3,000
CAPITAL OUTLAY	\$2,653	\$34,500	\$37,000	\$2,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$3,003</b>	<b>\$39,500</b>	<b>\$38,000</b>	<b>\$7,500</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$3,003</b>	<b>\$39,500</b>	<b>\$38,000</b>	<b>\$7,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$95,819</b>	<b>\$83,819</b>	<b>\$86,419</b>	<b>\$107,919</b>

To account for municipal court fees collected to purchase technological enhancements for the municipal court.

**CITY OF DESOTO  
226 MUNICIPAL COURT SECURITY FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$131,190</b>	<b>\$146,588</b>	<b>\$146,588</b>	<b>\$167,688</b>
<b>REVENUES</b>				
FINES & FORFEITURES	\$19,489	\$19,600	\$19,600	\$19,600
INTEREST	\$7,634	\$7,000	\$6,000	\$6,000
<b>TOTAL REVENUES</b>	<b>\$27,123</b>	<b>\$26,600</b>	<b>\$25,600</b>	<b>\$25,600</b>
<b>TOTAL RESOURCES</b>	<b>\$158,313</b>	<b>\$173,188</b>	<b>\$172,188</b>	<b>\$193,288</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$2,719	\$1,500	\$1,500	\$1,700
SUPPLIES	\$0	\$100	\$0	\$0
CONTRACTUAL SERVICES	\$3,151	\$1,000	\$1,000	\$2,000
CAPITAL OUTLAY	\$5,855	\$2,600	\$2,000	\$2,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$11,724</b>	<b>\$5,200</b>	<b>\$4,500</b>	<b>\$5,700</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$11,724</b>	<b>\$5,200</b>	<b>\$4,500</b>	<b>\$5,700</b>
<b>FUND BALANCE - ENDING</b>	<b>\$146,588</b>	<b>\$167,988</b>	<b>\$167,688</b>	<b>\$187,588</b>

Money from court fees dedicated to financing security measures for the Municipal Court function.

**CITY OF DESOTO  
227 RECREATION REVOLVING FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$363,965</b>	<b>\$350,810</b>	<b>\$350,810</b>	<b>\$326,082</b>
<b>REVENUES</b>				
REVENUE	(\$350)	\$260,800	\$267,000	\$267,000
INTEREST	\$17,093	\$10,000	\$10,000	\$10,000
<b>TOTAL REVENUES</b>	<b>\$16,743</b>	<b>\$270,800</b>	<b>\$277,000</b>	<b>\$277,000</b>
<b>TOTAL RESOURCES</b>	<b>\$380,708</b>	<b>\$621,610</b>	<b>\$627,810</b>	<b>\$603,082</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$12,620	\$15,578	\$15,578	\$15,578
SUPPLIES	\$65	\$650	\$650	\$1,000
CONTRACTUAL SERVICES	\$17,214	\$232,600	\$205,500	\$216,500
CAPITAL OUTLAY	\$0	\$80,000	\$80,000	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$29,898</b>	<b>\$328,828</b>	<b>\$301,728</b>	<b>\$233,078</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$29,898</b>	<b>\$328,828</b>	<b>\$301,728</b>	<b>\$233,078</b>
<b>FUND BALANCE - ENDING</b>	<b>\$350,810</b>	<b>\$292,782</b>	<b>\$326,082</b>	<b>\$370,004</b>

To account for recreation revenue taht will provide for specific programs to be funded and expanded as funds become available.

**CITY OF DESOTO  
228 FIRE TRAINING FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$50,006</b>	<b>\$74,141</b>	<b>\$74,141</b>	<b>\$84,081</b>
<b>REVENUES</b>				
INTEREST	\$2,627	\$2,500	\$1,630	\$2,500
MISCELLANEOUS	\$0	\$0	(\$60)	\$0
LEASE/RENT REVENUE	\$500	\$2,000	\$1,400	\$2,000
FIRE TUITION	\$106,511	\$129,780	\$109,999	\$120,000
EMS TUITION	\$62,461	\$45,600	\$48,000	\$48,000
LEADERSHIP/OTHER TUITION	\$0	\$6,000	\$21,568	\$15,000
BUNKER GEAR	\$11,000	\$14,400	\$8,800	\$10,000
SHIRTS & HATS	\$8,084	\$11,120	\$8,862	\$10,000
PICTURES & VIDEOS	\$1,344	\$2,600	\$2,330	\$2,500
GRADUATION BANQUET	\$4,069	\$5,000	\$5,296	\$5,300
OTHER FINANCING SOURCES	\$25,000	\$13,122	\$25,000	\$25,000
<b>TOTAL REVENUES</b>	<b>\$221,596</b>	<b>\$232,122</b>	<b>\$232,825</b>	<b>\$240,300</b>
<b>TOTAL RESOURCES</b>	<b>\$271,602</b>	<b>\$306,263</b>	<b>\$306,966</b>	<b>\$324,381</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$129,983	\$139,789	\$130,957	\$137,825
SUPPLIES	\$34,578	\$28,050	\$30,675	\$29,950
CONTRACTUAL SERVICES	\$20,291	\$49,892	\$57,353	\$81,499
CAPITAL OUTLAY	\$12,609	\$5,700	\$3,900	\$5,200
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$197,461</b>	<b>\$223,431</b>	<b>\$222,885</b>	<b>\$254,474</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$197,461</b>	<b>\$223,431</b>	<b>\$222,885</b>	<b>\$254,474</b>
<b>FUND BALANCE - ENDING</b>	<b>\$74,141</b>	<b>\$82,832</b>	<b>\$84,081</b>	<b>\$69,907</b>

**CITY OF DESOTO  
229 POLICE GRANT FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$40,299</b>	<b>\$34,877</b>	<b>\$34,877</b>	<b>\$46,025</b>
<b>REVENUES</b>				
INTEREST	\$2,001	\$1,200	\$1,000	\$1,000
GRANT REVENUE	\$0	\$0	\$10,148	\$0
<b>TOTAL REVENUES</b>	<b>\$2,001</b>	<b>\$1,200</b>	<b>\$11,148</b>	<b>\$1,000</b>
<b>TOTAL RESOURCES</b>	<b>\$42,300</b>	<b>\$36,077</b>	<b>\$46,025</b>	<b>\$47,025</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$5,423	\$0	\$0	\$0
CAPITAL OUTLAY	\$2,000	\$0	\$0	\$10,148
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$7,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,148</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$7,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,148</b>
<b>FUND BALANCE - ENDING</b>	<b>\$34,877</b>	<b>\$36,077</b>	<b>\$46,025</b>	<b>\$36,877</b>

Revenues and expenditures directly attributable to various police grants.

**CITY OF DESOTO  
230 ENERGY MANAGEMENT FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	(\$112,376)	(\$144,957)	(\$144,957)	(\$251,754)
<b>REVENUES</b>				
INTEREST	\$47,106	\$42,500	\$29,000	\$29,000
TRANSFER FROM UTILITY FUND	\$331,404	\$331,404	\$331,404	\$331,404
TRANSFER FROM GENERAL FUND	\$1,474,791	\$1,429,153	\$1,429,153	\$1,534,460
<b>TOTAL REVENUES</b>	<b>\$1,853,301</b>	<b>\$1,803,057</b>	<b>\$1,789,557</b>	<b>\$1,894,864</b>
<b>TOTAL RESOURCES</b>	<b>\$1,740,925</b>	<b>\$1,658,100</b>	<b>\$1,644,600</b>	<b>\$1,643,110</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$237,492	\$233,968	\$233,968	\$233,968
CONTRACTUAL SERVICES	\$1,648,390	\$1,566,589	\$1,662,386	\$1,662,357
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$1,885,882</b>	<b>\$1,800,557</b>	<b>\$1,896,354</b>	<b>\$1,896,325</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,885,882</b>	<b>\$1,800,557</b>	<b>\$1,896,354</b>	<b>\$1,896,325</b>
<b>FUND BALANCE - ENDING</b>	<b>(\$144,957)</b>	<b>(\$142,457)</b>	<b>(\$251,754)</b>	<b>(\$253,215)</b>

The purpose of this fund is to fund all energy related expenditures and retain savings to pay for energy related capital improvements.

**CITY OF DESOTO  
231 PARKS & LEISURE/SENIOR CENTER  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$15,704	\$16,567	\$16,567	\$24,132
<b>REVENUES</b>				
INTEREST	\$863	\$400	\$400	\$400
RECREATION FEES	\$0	\$20,900	\$34,975	\$34,975
<b>TOTAL REVENUES</b>	<b>\$863</b>	<b>\$21,300</b>	<b>\$35,375</b>	<b>\$35,375</b>
<b>TOTAL RESOURCES</b>	<b>\$16,567</b>	<b>\$37,867</b>	<b>\$51,942</b>	<b>\$59,507</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$0	\$17,800	\$27,810	\$27,810
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$17,800</b>	<b>\$27,810</b>	<b>\$27,810</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$17,800</b>	<b>\$27,810</b>	<b>\$27,810</b>
<b>FUND BALANCE - ENDING</b>	<b>\$16,567</b>	<b>\$20,067</b>	<b>\$24,132</b>	<b>\$31,697</b>

To account for the revenues and expenditures generated by senior center activities.

**CITY OF DESOTO  
236 LONE STAR LIBRARY GRANT  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$6,492</b>	<b>\$2,360</b>	<b>\$2,360</b>	<b>\$1,816</b>
<b>REVENUES</b>				
INTEREST	\$478	\$300	\$207	\$200
GRANT REVENUE	\$4,547	\$4,537	\$9,818	\$9,818
<b>TOTAL REVENUES</b>	<b>\$5,025</b>	<b>\$4,837</b>	<b>\$10,025</b>	<b>\$10,018</b>
<b>TOTAL RESOURCES</b>	<b>\$11,517</b>	<b>\$7,197</b>	<b>\$12,385</b>	<b>\$11,834</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$9,157	\$4,547	\$10,569	\$9,818
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$9,157</b>	<b>\$4,547</b>	<b>\$10,569</b>	<b>\$9,818</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$9,157</b>	<b>\$4,547</b>	<b>\$10,569</b>	<b>\$9,818</b>
<b>FUND BALANCE - ENDING</b>	<b>\$2,360</b>	<b>\$2,650</b>	<b>\$1,816</b>	<b>\$2,016</b>

To account for grant funding and related expenditures to support general Library purposes.

**CITY OF DESOTO  
240 HEALTH FACILITIES DEVEL CORP  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$16,808	\$17,547	\$17,547	\$17,997
<b>REVENUES</b>				
INTEREST	\$739	\$300	\$450	\$300
<b>TOTAL REVENUES</b>	<b>\$739</b>	<b>\$300</b>	<b>\$450</b>	<b>\$300</b>
<b>TOTAL RESOURCES</b>	<b>\$17,547</b>	<b>\$17,847</b>	<b>\$17,997</b>	<b>\$18,297</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$0	\$100	\$0	\$100
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>
<b>FUND BALANCE - ENDING</b>	<b>\$17,547</b>	<b>\$17,747</b>	<b>\$17,997</b>	<b>\$18,197</b>

The Health Facilities Development 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.

**CITY OF DESOTO  
241 HOUSING FINANCE CORP  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$73,647</b>	<b>\$55,055</b>	<b>\$55,055</b>	<b>\$28,555</b>
<b>REVENUES</b>				
INTEREST	\$2,510	\$1,000	\$1,000	\$600
<b>TOTAL REVENUES</b>	<b>\$2,510</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$600</b>
<b>TOTAL RESOURCES</b>	<b>\$76,157</b>	<b>\$56,055</b>	<b>\$56,055</b>	<b>\$29,155</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$21,101	\$27,500	\$27,500	\$27,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$21,101</b>	<b>\$27,500</b>	<b>\$27,500</b>	<b>\$27,500</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$21,101</b>	<b>\$27,500</b>	<b>\$27,500</b>	<b>\$27,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$55,055</b>	<b>\$28,555</b>	<b>\$28,555</b>	<b>\$1,655</b>

The DeSoto Housing Finance Corporation was formed to issue obligations to finance all or part of the cost of one or more residential developments or one mortgage pursuant to the Texas Housing Finance Corporations Act.

**CITY OF DESOTO  
242 INDUSTRIAL DEVEL. AUTHORITY  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$23,184</b>	<b>\$24,305</b>	<b>\$24,305</b>	<b>\$25,255</b>
<b>REVENUES</b>				
INTEREST	\$1,121	\$950	\$950	\$950
<b>TOTAL REVENUES</b>	<b>\$1,121</b>	<b>\$950</b>	<b>\$950</b>	<b>\$950</b>
<b>TOTAL RESOURCES</b>	<b>\$24,305</b>	<b>\$25,255</b>	<b>\$25,255</b>	<b>\$26,205</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$0	\$250	\$0	\$250
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>
<b>FUND BALANCE - ENDING</b>	<b>\$24,305</b>	<b>\$25,005</b>	<b>\$25,255</b>	<b>\$25,955</b>

The DeSoto Industrial Development Authority, Inc. was formed to promote and develop commercial, industrial, manufacturing and medical research enterprises in the City.

**CITY OF DESOTO  
264 FIRE GRANT FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>				
GRANT REVENUE	\$0	\$0	\$29,606	\$130,394
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,606</b>	<b>\$130,394</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,606</b>	<b>\$130,394</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$29,606	\$130,394
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,606</b>	<b>\$130,394</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,606</b>	<b>\$130,394</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

To account for revenue and expenditures related to a Homeland Security Grant Program.

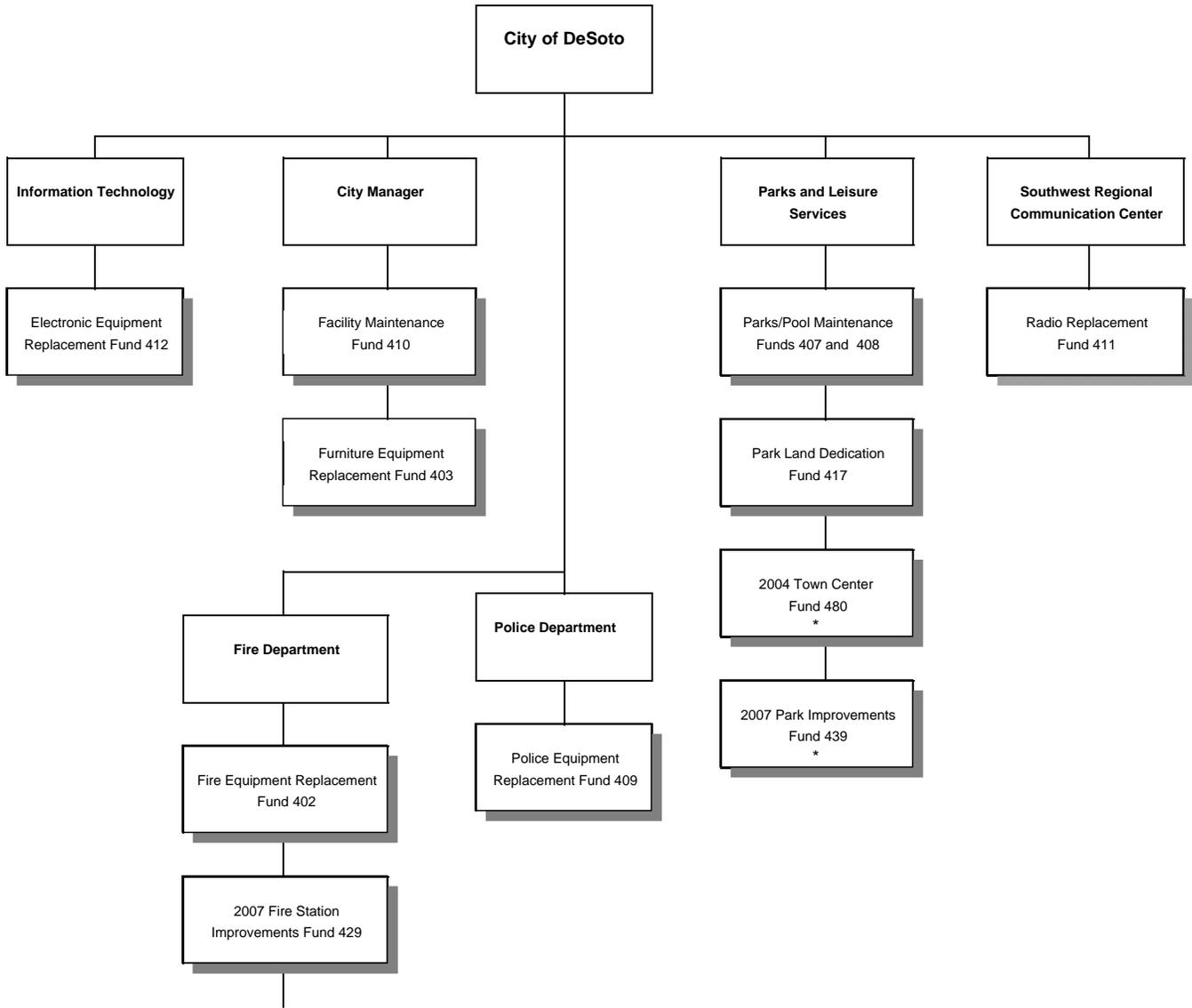
**CITY OF DESOTO  
270 CANDLE MEADOW PID  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$171,478	\$5,783	\$5,783	\$0
<b>REVENUES</b>				
INTEREST	\$808	\$0	\$0	\$0
PROPERTY TAXES	\$158,579	\$154,113	\$154,113	\$153,019
<b>TOTAL REVENUES</b>	<b>\$159,387</b>	<b>\$154,113</b>	<b>\$154,113</b>	<b>\$153,019</b>
<b>TOTAL RESOURCES</b>	<b>\$330,865</b>	<b>\$159,896</b>	<b>\$159,896</b>	<b>\$153,019</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$325,082	\$154,113	\$159,896	\$153,019
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$325,082</b>	<b>\$154,113</b>	<b>\$159,896</b>	<b>\$153,019</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$325,082</b>	<b>\$154,113</b>	<b>\$159,896</b>	<b>\$153,019</b>
<b>FUND BALANCE - ENDING</b>	<b>\$5,783</b>	<b>\$5,783</b>	<b>\$0</b>	<b>\$0</b>

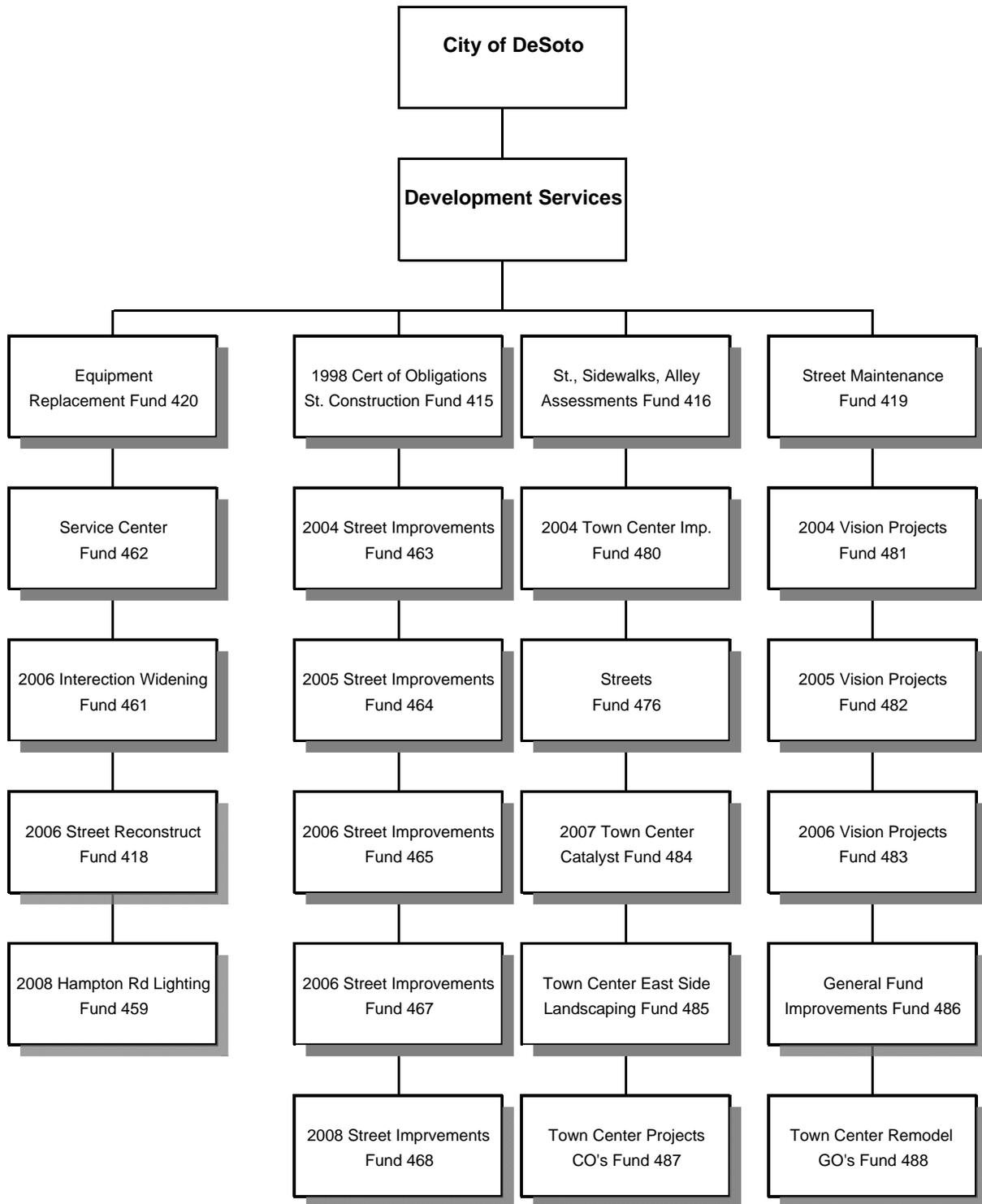
**DESOTO**



**City of DeSoto, Texas  
Capital Project Funds  
Overview  
Part I**



**City of DeSoto  
Capital Project Funds  
Overview  
Part II**



**CITY OF DESOTO  
401 FIRE PPE REPLACEMENT  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$22,988</b>	<b>\$22,988</b>	<b>\$93,347</b>
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$411	\$400
MISCELLANEOUS	\$22,988	\$0	\$0	\$0
TRANSFER FROM GENERAL FUND	\$0	\$0	\$232,268	\$62,000
INTERFUND LOAN	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$22,988</b>	<b>\$0</b>	<b>\$232,679</b>	<b>\$62,400</b>
<b>TOTAL RESOURCES</b>	<b>\$22,988</b>	<b>\$22,988</b>	<b>\$255,667</b>	<b>\$155,747</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$0	\$0	\$125,000	\$45,802
CAPITAL OUTLAY	\$0	\$0	\$0	\$60,000
INTERFUND LOAN PMT	\$0	\$0	\$37,320	\$37,320
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,320</b>	<b>\$143,122</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,320</b>	<b>\$143,122</b>
<b>FUND BALANCE - ENDING</b>	<b>\$22,988</b>	<b>\$22,988</b>	<b>\$93,347</b>	<b>\$12,625</b>

To provide funding for ongoing replacement of protective gear for the fire department.

Transfer from General Fund of \$232,268 includes \$58,268 for protective clothing, \$114,000 interfund loan for protective clothing, and \$60,000 interfund loan for extractors.

**CITY OF DESOTO  
402 FIRE EQUIP. REPLACEMENT FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$55,595</b>	<b>\$119,584</b>	<b>\$119,584</b>	<b>\$138,584</b>
<b>REVENUES</b>				
INTEREST	\$5,937	\$3,000	\$3,800	\$3,000
TRANSFER FROM GENERAL FUND	\$77,000	\$42,200	\$42,200	\$44,000
<b>TOTAL REVENUES</b>	<b>\$82,937</b>	<b>\$45,200</b>	<b>\$46,000</b>	<b>\$47,000</b>
<b>TOTAL RESOURCES</b>	<b>\$138,532</b>	<b>\$164,784</b>	<b>\$165,584</b>	<b>\$185,584</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$18,948	\$73,400	\$27,000	\$54,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$18,948</b>	<b>\$73,400</b>	<b>\$27,000</b>	<b>\$54,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$18,948</b>	<b>\$73,400</b>	<b>\$27,000</b>	<b>\$54,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$119,584</b>	<b>\$91,384</b>	<b>\$138,584</b>	<b>\$131,584</b>

To provide funding for ongoing replacement of fire equipment.

**CITY OF DESOTO  
403 FURNITURE REPLACEMENT FUND  
BUDGET SUMMARY**

	ACTUAL 06-07	AMENDED BUDGET 07-08	PROJECTED 07-08	ADOPTED BUDGET 08-09
<b>FUND BALANCE - BEGINNING</b>	\$544	(\$14,138)	(\$14,138)	(\$13,938)
<b>REVENUES</b>				
INTEREST	\$281	\$200	\$200	\$200
TRANSFER FROM GENERAL FUND	\$20,000	\$20,000	\$20,000	\$20,000
<b>TOTAL REVENUES</b>	<b>\$20,281</b>	<b>\$20,200</b>	<b>\$20,200</b>	<b>\$20,200</b>
<b>TOTAL RESOURCES</b>	<b>\$20,825</b>	<b>\$6,062</b>	<b>\$6,062</b>	<b>\$6,262</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$34,963	\$20,000	\$20,000	\$20,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$34,963</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$34,963</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>FUND BALANCE - ENDING</b>	<b>(\$14,138)</b>	<b>(\$13,938)</b>	<b>(\$13,938)</b>	<b>(\$13,738)</b>

To account for replenishment of city office furniture.

**CITY OF DESOTO  
407 PARK MAINTENANCE  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$38,959</b>	<b>\$38,959</b>	<b>\$54,659</b>
<b>REVENUES</b>				
INTEREST	\$891	\$1,800	\$1,900	\$1,000
TRANSFER FROM OTHER FUNDS	\$38,068	\$36,800	\$36,800	\$26,000
<b>TOTAL REVENUES</b>	<b>\$38,959</b>	<b>\$38,600</b>	<b>\$38,700</b>	<b>\$27,000</b>
<b>TOTAL RESOURCES</b>	<b>\$38,959</b>	<b>\$77,559</b>	<b>\$77,659</b>	<b>\$81,659</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$23,000	\$12,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$12,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$12,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$38,959</b>	<b>\$77,559</b>	<b>\$54,659</b>	<b>\$69,659</b>

Accounts for all resources and expenditures related to maintaining park facilities.

**CITY OF DESOTO  
408 POOL MAINTENANCE FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$47,464	\$36,201	\$36,201	\$42,701
<b>REVENUES</b>				
INTEREST	\$3,696	\$2,500	\$2,500	\$2,500
TRANSFER FROM OTHER FUNDS	\$42,100	\$24,000	\$24,000	\$24,000
<b>TOTAL REVENUES</b>	<b>\$45,796</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>
<b>TOTAL RESOURCES</b>	<b>\$93,260</b>	<b>\$62,701</b>	<b>\$62,701</b>	<b>\$69,201</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$57,059	\$29,000	\$5,000	\$5,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$57,059</b>	<b>\$29,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>USE OF FUND BALANCE</b>				
POOL PAINTING	\$0	\$8,000	\$8,000	\$8,000
PUMP REPLACEMENT	\$0	\$14,000	\$7,000	\$7,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$57,059</b>	<b>\$51,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$36,201</b>	<b>\$11,701</b>	<b>\$42,701</b>	<b>\$49,201</b>

Accounts for all resources and expenditures related to the City's pool maintenance program.

**CITY OF DESOTO  
409 POLICE EQUIPMENT REPLACE FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	(\$28,204)	\$2,207	\$2,207	\$19,376
<b>REVENUES</b>				
INTEREST	\$3,912	\$2,800	\$1,600	\$1,600
TRANSFER FROM GENERAL FUND	\$90,925	\$94,569	\$94,569	\$94,569
<b>TOTAL REVENUES</b>	<b>\$94,837</b>	<b>\$97,369</b>	<b>\$96,169</b>	<b>\$96,169</b>
<b>TOTAL RESOURCES</b>	<b>\$66,633</b>	<b>\$99,576</b>	<b>\$98,376</b>	<b>\$115,545</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$44,924	\$0	\$51,000	\$47,000
CAPITAL OUTLAY	\$19,502	\$97,369	\$28,000	\$47,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$64,426</b>	<b>\$97,369</b>	<b>\$79,000</b>	<b>\$94,500</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$64,426</b>	<b>\$97,369</b>	<b>\$79,000</b>	<b>\$94,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$2,207</b>	<b>\$2,207</b>	<b>\$19,376</b>	<b>\$21,045</b>

Accounts for resources and expenditures related to the equipment acquisition of the Police Department.

**CITY OF DESOTO  
410 FACILITY MAINTENANCE  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$215,478</b>	<b>\$26,348</b>	<b>\$26,348</b>	<b>\$57,940</b>
<b>REVENUES</b>				
INTEREST	\$10,465	\$7,500	\$5,500	\$5,500
TRANSFER FROM GENERAL FUND	\$242,092	\$282,092	\$282,092	\$261,666
<b>TOTAL REVENUES</b>	<b>\$252,557</b>	<b>\$289,592</b>	<b>\$287,592</b>	<b>\$267,166</b>
<b>TOTAL RESOURCES</b>	<b>\$468,035</b>	<b>\$315,940</b>	<b>\$313,940</b>	<b>\$325,106</b>
<b>APPROPRIATIONS</b>				
PERSONNEL	\$21	\$0	\$0	\$0
CONTRACTUAL SERVICES	\$441,666	\$319,956	\$256,000	\$261,666
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$441,687</b>	<b>\$319,956</b>	<b>\$256,000</b>	<b>\$261,666</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$441,687</b>	<b>\$319,956</b>	<b>\$256,000</b>	<b>\$261,666</b>
<b>FUND BALANCE - ENDING</b>	<b>\$26,348</b>	<b>(\$4,016)</b>	<b>\$57,940</b>	<b>\$63,440</b>

Accounts for resources and expenditures related to the City's long range facility maintenance program.

**CITY OF DESOTO  
411 SWRCC RADIO REPLACEMENT  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$854	\$847,725	\$847,725	\$832,125
<b>REVENUES</b>				
INTEREST	\$11,361	\$0	\$25,000	\$5,000
BOND SALE PROCEEDS	\$1,043,184	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$716	\$0	\$43,400	\$0
<b>TOTAL REVENUES</b>	<b>\$1,055,261</b>	<b>\$0</b>	<b>\$68,400</b>	<b>\$5,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,056,115</b>	<b>\$847,725</b>	<b>\$916,125</b>	<b>\$837,125</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$44,803	\$0	\$0	\$0
CAPITAL OUTLAY	\$163,586	\$0	\$84,000	\$837,125
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$208,389</b>	<b>\$0</b>	<b>\$84,000</b>	<b>\$837,125</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$208,389</b>	<b>\$0</b>	<b>\$84,000</b>	<b>\$837,125</b>
<b>FUND BALANCE - ENDING</b>	<b>\$847,725</b>	<b>\$847,725</b>	<b>\$832,125</b>	<b>\$0</b>

Accounts for the financing and acquisition of replacement radio equipment for the Southwest Regional Communication Center.

**CITY OF DESOTO  
412 ELECTRON.EQUIP.REPLACE.FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$168,235</b>	<b>\$241,062</b>	<b>\$241,062</b>	<b>\$303,291</b>
<b>REVENUES</b>				
INTEREST	\$13,033	\$8,500	\$8,600	\$8,600
MISCELLANEOUS	\$28,000	\$0	\$0	\$0
TRANSFER FROM UTILITY FUND	\$58,629	\$58,629	\$58,629	\$58,629
TRANSFER FROM GENERAL FUND	\$124,000	\$130,000	\$130,000	\$136,000
<b>TOTAL REVENUES</b>	<b>\$223,662</b>	<b>\$197,129</b>	<b>\$197,229</b>	<b>\$203,229</b>
<b>TOTAL RESOURCES</b>	<b>\$391,897</b>	<b>\$438,191</b>	<b>\$438,291</b>	<b>\$506,520</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$150,835	\$190,900	\$135,000	\$222,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$150,835</b>	<b>\$190,900</b>	<b>\$135,000</b>	<b>\$222,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$150,835</b>	<b>\$190,900</b>	<b>\$135,000</b>	<b>\$222,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$241,062</b>	<b>\$247,291</b>	<b>\$303,291</b>	<b>\$284,520</b>

Accounts for all revenue and expenditures related to upgrading the computer and telephone system of the City.

**CITY OF DESOTO  
417 PARK LAND DEDICATION  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$337,390</b>	<b>\$140,304</b>	<b>\$140,304</b>	<b>\$90,077</b>
<b>REVENUES</b>				
INTEREST	\$12,545	\$2,500	\$3,500	\$1,000
CONTRIBUTIONS	\$73,875	\$0	\$23,400	\$15,000
<b>TOTAL REVENUES</b>	<b>\$86,420</b>	<b>\$2,500</b>	<b>\$26,900</b>	<b>\$16,000</b>
<b>TOTAL RESOURCES</b>	<b>\$423,810</b>	<b>\$142,804</b>	<b>\$167,204</b>	<b>\$106,077</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$283,506	\$0	\$77,127	\$91,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$283,506</b>	<b>\$0</b>	<b>\$77,127</b>	<b>\$91,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$283,506</b>	<b>\$0</b>	<b>\$77,127</b>	<b>\$91,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$140,304</b>	<b>\$142,804</b>	<b>\$90,077</b>	<b>\$15,077</b>

To account for the financing of part development and park improvement projects.

**CITY OF DESOTO  
418 2006 CONCRETE STR RECONSTRUCT  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$336,443	\$193,564	\$193,564	\$116,164
<b>REVENUES</b>				
INTEREST	\$8,861	\$0	\$4,600	\$500
<b>TOTAL REVENUES</b>	<b>\$8,861</b>	<b>\$0</b>	<b>\$4,600</b>	<b>\$500</b>
<b>TOTAL RESOURCES</b>	<b>\$345,304</b>	<b>\$193,564</b>	<b>\$198,164</b>	<b>\$116,664</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$151,740	\$0	\$82,000	\$116,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$151,740</b>	<b>\$0</b>	<b>\$82,000</b>	<b>\$116,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$151,740</b>	<b>\$0</b>	<b>\$82,000</b>	<b>\$116,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$193,564</b>	<b>\$193,564</b>	<b>\$116,164</b>	<b>\$664</b>

FY 09

Concrete Street Repairs

**CITY OF DESOTO  
419 CAPITAL IMPR.-OTHER PUBL WKS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$115,785</b>	<b>\$118,907</b>	<b>\$118,907</b>	<b>\$616,607</b>
<b>REVENUES</b>				
INTEREST	\$22,614	\$7,000	\$9,000	\$7,000
INTERGOVERNMENTAL	\$30,879	\$0	\$0	\$0
CONTRIBUTIONS	\$136,449	\$0	\$0	\$0
TRANSFER FROM GENERAL FUND	\$599,263	\$613,615	\$613,615	\$647,415
TRANSFER FROM STREET ASSESSMENTS	\$0	\$71,250	\$75,085	\$0
<b>TOTAL REVENUES</b>	<b>\$789,205</b>	<b>\$691,865</b>	<b>\$697,700</b>	<b>\$654,415</b>
<b>TOTAL RESOURCES</b>	<b>\$904,990</b>	<b>\$810,772</b>	<b>\$816,607</b>	<b>\$1,271,022</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$786,083	\$613,000	\$200,000	\$1,144,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$786,083</b>	<b>\$613,000</b>	<b>\$200,000</b>	<b>\$1,144,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$786,083</b>	<b>\$613,000</b>	<b>\$200,000</b>	<b>\$1,144,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$118,907</b>	<b>\$197,772</b>	<b>\$616,607</b>	<b>\$127,022</b>

**Note: Revenue is determined by annual General Fund Transfer of \$250,000 plus \$.013 of Tax Rate.**

**CITY OF DESOTO  
420 EQUIPMENT REPLACEMENT FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$894,533</b>	<b>\$800,970</b>	<b>\$800,970</b>	<b>\$846,970</b>
<b>REVENUES</b>				
INTEREST	\$72,698	\$50,000	\$42,000	\$42,000
TRANSFER FROM OTHER FUNDS	\$39,000	\$39,000	\$39,000	\$39,000
GRANT REVENUE	\$349,898	\$0	\$0	\$0
TRANSFER FROM UTILITY FUND	\$205,000	\$54,900	\$54,900	\$58,200
TRANSFER FROM GENERAL FUND	\$689,700	\$740,400	\$744,400	\$785,700
<b>TOTAL REVENUES</b>	<b>\$1,356,296</b>	<b>\$884,300</b>	<b>\$880,300</b>	<b>\$924,900</b>
<b>TOTAL RESOURCES</b>	<b>\$2,250,829</b>	<b>\$1,685,270</b>	<b>\$1,681,270</b>	<b>\$1,771,870</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$39,000	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,410,859	\$834,300	\$834,300	\$882,900
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$1,449,859</b>	<b>\$834,300</b>	<b>\$834,300</b>	<b>\$882,900</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,449,859</b>	<b>\$834,300</b>	<b>\$834,300</b>	<b>\$882,900</b>
<b>FUND BALANCE - ENDING</b>	<b>\$800,970</b>	<b>\$850,970</b>	<b>\$846,970</b>	<b>\$888,970</b>

To account for revenues and expenditures relating to the acquisition of vehicles, machinery and equipment greater than \$5,000.

**CITY OF DESOTO  
429 2007 FIRE STATION IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$399,518</b>	<b>\$399,518</b>	<b>\$131,366</b>
<b>REVENUES</b>				
REVENUE	\$4,428	\$0	\$0	\$0
INTEREST	\$22,913	\$1,000	\$12,600	\$0
BOND SALE PROCEEDS	\$1,140,000	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,167,341</b>	<b>\$1,000</b>	<b>\$12,600</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,167,341</b>	<b>\$400,518</b>	<b>\$412,118</b>	<b>\$131,366</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$35,578	\$0	\$0	\$0
CAPITAL OUTLAY	\$732,246	\$566,781	\$280,752	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$767,824</b>	<b>\$566,781</b>	<b>\$280,752</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$767,824</b>	<b>\$566,781</b>	<b>\$280,752</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$399,518</b>	<b>(\$166,263)</b>	<b>\$131,366</b>	<b>\$131,366</b>

To account for the revenues and expenditures associated with the construction of the remodeling of Fire Station No. 1.

**CITY OF DESOTO  
439 2007 PARK IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$1,581,110</b>	<b>\$1,581,110</b>	<b>\$326,110</b>
<b>REVENUES</b>				
INTEREST	\$36,760	\$2,000	\$45,000	\$2,000
BOND SALE PROCEEDS	\$1,600,000	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$6,215	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,642,975</b>	<b>\$2,000</b>	<b>\$45,000</b>	<b>\$2,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,642,975</b>	<b>\$1,583,110</b>	<b>\$1,626,110</b>	<b>\$328,110</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$11,650	\$1,151,250	\$1,300,000	\$179,000
BOND ISSUE COSTS	\$50,215	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$61,865</b>	<b>\$1,151,250</b>	<b>\$1,300,000</b>	<b>\$179,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$61,865</b>	<b>\$1,151,250</b>	<b>\$1,300,000</b>	<b>\$179,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,581,110</b>	<b>\$431,860</b>	<b>\$326,110</b>	<b>\$149,110</b>

To account for the revenues and expenditures associated with the construction of the following:

Playground Enhancements (Grimes North)  
Grimes Park North Improvements  
Ernie Roberts Phase 2

**CITY OF DESOTO  
459 HAMPTON RD LIGHTING GOs  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,077,102</b>
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$7,000	\$7,000
BOND SALE PROCEEDS	\$0	\$0	\$1,415,000	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$7,640	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,429,640</b>	<b>\$7,000</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,429,640</b>	<b>\$1,084,102</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$300,000	\$1,000,000
BOND ISSUE COSTS	\$0	\$0	\$52,538	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$352,538</b>	<b>\$1,000,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$352,538</b>	<b>\$1,000,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,077,102</b>	<b>\$84,102</b>

2008 Bond Sale for Hampton Road lighting.

**CITY OF DESOTO  
461 2006 INTERSECTION WIDENING  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$83,970</b>	<b>\$422,460</b>	<b>\$422,460</b>	<b>\$150,960</b>
<b>REVENUES</b>				
INTEREST	\$39,090	\$3,200	\$10,500	\$3,200
BOND SALE PROCEEDS	\$2,170,000	\$0	\$0	\$0
TRANSFER FROM OTHER FUNDS	\$150,000	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$3,556	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$2,362,646</b>	<b>\$3,200</b>	<b>\$10,500</b>	<b>\$3,200</b>
<b>TOTAL RESOURCES</b>	<b>\$2,446,616</b>	<b>\$425,660</b>	<b>\$432,960</b>	<b>\$154,160</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$105,726	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,918,430	\$400,000	\$282,000	\$150,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$2,024,156</b>	<b>\$400,000</b>	<b>\$282,000</b>	<b>\$150,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,024,156</b>	<b>\$400,000</b>	<b>\$282,000</b>	<b>\$150,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$422,460</b>	<b>\$25,660</b>	<b>\$150,960</b>	<b>\$4,160</b>

To account for the revenues and expenditures associated with the expansion of the intersection of Pleasant Run Road and Westmoreland Road.

**CITY OF DESOTO  
462 SERVICE CENTER  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$710,606</b>	<b>\$328,110</b>	<b>\$328,110</b>	<b>\$104,880</b>
<b>REVENUES</b>				
INTEREST	\$29,567	\$4,500	\$7,000	\$4,500
<b>TOTAL REVENUES</b>	<b>\$29,567</b>	<b>\$4,500</b>	<b>\$7,000</b>	<b>\$4,500</b>
<b>TOTAL RESOURCES</b>	<b>\$740,173</b>	<b>\$332,610</b>	<b>\$335,110</b>	<b>\$109,380</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$412,063	\$0	\$27,000	\$80,000
DEBT SERVICE	\$0	\$0	\$203,230	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$412,063</b>	<b>\$0</b>	<b>\$230,230</b>	<b>\$80,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$412,063</b>	<b>\$0</b>	<b>\$230,230</b>	<b>\$80,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$328,110</b>	<b>\$332,610</b>	<b>\$104,880</b>	<b>\$29,380</b>

Accounts for the sale of debt proceeds and the related expenditures of reconstructing the City's service center, including a car wash.

FY 09  
Fuel Canopy 80,000

**CITY OF DESOTO  
463 2004 STREET IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$1,022,347</b>	<b>\$621,514</b>	<b>\$621,514</b>	<b>\$613,767</b>
<b>REVENUES</b>				
REVENUE	\$0	\$0	\$0	\$0
INTEREST	\$48,756	\$0	\$19,000	\$0
MISCELLANEOUS	\$18,125	\$0	\$0	\$0
TRANSFER FROM OTHER FUNDS	\$250,000	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$316,881</b>	<b>\$0</b>	<b>\$19,000</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,339,228</b>	<b>\$621,514</b>	<b>\$640,514</b>	<b>\$613,767</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$717,714	\$0	\$26,747	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$717,714</b>	<b>\$0</b>	<b>\$26,747</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$717,714</b>	<b>\$0</b>	<b>\$26,747</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$621,514</b>	<b>\$621,514</b>	<b>\$613,767</b>	<b>\$613,767</b>

**CITY OF DESOTO  
464 2005 STREET IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$3,589,791</b>	<b>\$1,626,037</b>	<b>\$1,626,037</b>	<b>\$511,855</b>
<b>REVENUES</b>				
INTEREST	\$177,578	\$50,000	\$46,000	\$20,000
MISCELLANEOUS	\$287	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$177,865</b>	<b>\$50,000</b>	<b>\$46,000</b>	<b>\$20,000</b>
<b>TOTAL RESOURCES</b>	<b>\$3,767,656</b>	<b>\$1,676,037</b>	<b>\$1,672,037</b>	<b>\$531,855</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$2,141,619	\$2,408,190	\$1,160,182	\$500,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$2,141,619</b>	<b>\$2,408,190</b>	<b>\$1,160,182</b>	<b>\$500,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$2,141,619</b>	<b>\$2,408,190</b>	<b>\$1,160,182</b>	<b>\$500,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,626,037</b>	<b>(\$732,153)</b>	<b>\$511,855</b>	<b>\$31,855</b>

To account for the revenues and expenditures of Proposition One of the FY 2004-2008 capital improvement program.

**FY 09**

Cockrell Hill widening 250,000  
Parkerville widening 250,000

**CITY OF DESOTO  
465 2006 STREET IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$4,606,834</b>	<b>\$4,790,009</b>	<b>\$4,790,009</b>	<b>\$2,647,010</b>
<b>REVENUES</b>				
INTEREST	\$215,428	\$75,000	\$175,000	\$75,000
OTHER FINANCING SOURCES	\$0	\$0	\$9,001	\$0
<b>TOTAL REVENUES</b>	<b>\$215,428</b>	<b>\$75,000</b>	<b>\$184,001</b>	<b>\$75,000</b>
<b>TOTAL RESOURCES</b>	<b>\$4,822,262</b>	<b>\$4,865,009</b>	<b>\$4,974,010</b>	<b>\$2,722,010</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$32,253	\$4,385,300	\$2,327,000	\$2,273,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$32,253</b>	<b>\$4,385,300</b>	<b>\$2,327,000</b>	<b>\$2,273,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$32,253</b>	<b>\$4,385,300</b>	<b>\$2,327,000</b>	<b>\$2,273,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$4,790,009</b>	<b>\$479,709</b>	<b>\$2,647,010</b>	<b>\$449,010</b>

**FY 09**  
 Cockrell Hill Road widening 2,000,000  
 Sidewalks 173,000  
 Traffic Signal 100,000

**CITY OF DESOTO  
467 2007 STREET IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$9,912</b>	<b>\$3,037,482</b>	<b>\$3,037,482</b>	<b>\$3,032,482</b>
<b>REVENUES</b>				
INTEREST	\$71,452	\$120,000	\$95,000	\$95,000
BOND SALE PROCEEDS	\$3,150,000	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$12,236	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$3,233,688</b>	<b>\$120,000</b>	<b>\$95,000</b>	<b>\$95,000</b>
<b>TOTAL RESOURCES</b>	<b>\$3,243,600</b>	<b>\$3,157,482</b>	<b>\$3,132,482</b>	<b>\$3,127,482</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$84,882	\$0	\$100,000	\$2,020,000
BOND ISSUE COSTS	\$121,236	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$206,118</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$2,020,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$206,118</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$2,020,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$3,037,482</b>	<b>\$3,157,482</b>	<b>\$3,032,482</b>	<b>\$1,107,482</b>

**FY 09**  
 Cockrell Hill widening 1,300,000  
 Sidewalks 120,000  
 Traffic Signal 100,000  
 Bee Branch Bridge 500,000

**FY 10**  
 Bee Branch Bridge 800,000

**CITY OF DESOTO  
468 STREET IMPROVEMENT GOs  
BUDGET SUMMARY**

	ACTUAL 06-07	AMENDED BUDGET 07-08	PROJECTED 07-08	ADOPTED BUDGET 08-09
<b>FUND BALANCE - BEGINNING</b>	\$0	\$0	\$0	\$2,769,729
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$15,000	\$30,000
BOND SALE PROCEEDS	\$0	\$0	\$2,845,000	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$15,362	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,875,362</b>	<b>\$30,000</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,875,362</b>	<b>\$2,799,729</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$900,000
BOND ISSUE COSTS	\$0	\$0	\$105,633	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,633</b>	<b>\$900,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,633</b>	<b>\$900,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,769,729</b>	<b>\$1,899,729</b>

**FY 09**  
Sidewalk replacement 300,000  
Asphalt Reconstruction 250,000

**FY 10**  
Cockrell Hill Road 2,000,000  
Traffic Signal 100,000

**CITY OF DESOTO  
476 STREETS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$423,508</b>	<b>\$357,716</b>	<b>\$357,716</b>	<b>\$368,716</b>
<b>REVENUES</b>				
INTEREST	\$24,923	\$3,750	\$11,000	\$3,750
BOND SALE PROCEEDS	\$260,000	\$250,000	\$0	\$0
OTHER FINANCING SOURCES	\$1,010	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$285,933</b>	<b>\$253,750</b>	<b>\$11,000</b>	<b>\$3,750</b>
<b>TOTAL RESOURCES</b>	<b>\$709,441</b>	<b>\$611,466</b>	<b>\$368,716</b>	<b>\$372,466</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$8,010	\$0	\$0	\$0
CAPITAL OUTLAY	\$343,714	\$250,000	\$0	\$365,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$351,724</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$365,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$351,724</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$365,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$357,716</b>	<b>\$361,466</b>	<b>\$368,716</b>	<b>\$7,466</b>

**FY 09**  
Elerson Road reconstruction as part of the 2008 Annual Street Reconstruction

**CITY OF DESOTO  
480 2004 TOWN CENTER IMPROVEMENTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$20,636	\$21,744	\$21,744	\$22,394
<b>REVENUES</b>				
INTEREST	\$1,108	\$1,000	\$650	\$500
<b>TOTAL REVENUES</b>	<b>\$1,108</b>	<b>\$1,000</b>	<b>\$650</b>	<b>\$500</b>
<b>TOTAL RESOURCES</b>	<b>\$21,744</b>	<b>\$22,744</b>	<b>\$22,394</b>	<b>\$22,894</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$21,744</b>	<b>\$22,744</b>	<b>\$22,394</b>	<b>\$22,894</b>

**CITY OF DESOTO  
481 2004 VISION PROJECTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$53,487</b>	<b>\$30,964</b>	<b>\$30,964</b>	<b>\$8,914</b>
<b>REVENUES</b>				
INTEREST	\$2,477	\$2,500	\$950	\$500
<b>TOTAL REVENUES</b>	<b>\$2,477</b>	<b>\$2,500</b>	<b>\$950</b>	<b>\$500</b>
<b>TOTAL RESOURCES</b>	<b>\$55,964</b>	<b>\$33,464</b>	<b>\$31,914</b>	<b>\$9,414</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$25,000	\$0	\$23,000	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$30,964</b>	<b>\$33,464</b>	<b>\$8,914</b>	<b>\$9,414</b>

To account for the revenues and expenditures of Proposition 6 of the FY 2004-2008 capital improvement program  
Tower at IH35 and Pleasant Run

**CITY OF DESOTO  
482 2005 VISION PROJECTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$1,808,695</b>	<b>\$1,711,410</b>	<b>\$1,711,410</b>	<b>\$1,201,199</b>
<b>REVENUES</b>				
INTEREST	\$98,280	\$95,000	\$35,000	\$10,000
OTHER FINANCING SOURCES	\$0	\$0	\$154,789	\$0
<b>TOTAL REVENUES</b>	<b>\$98,280</b>	<b>\$95,000</b>	<b>\$189,789</b>	<b>\$10,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,906,975</b>	<b>\$1,806,410</b>	<b>\$1,901,199</b>	<b>\$1,211,199</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$195,564	\$0	\$700,000	\$1,000,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$195,564</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$1,000,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$195,564</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$1,000,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,711,410</b>	<b>\$1,806,410</b>	<b>\$1,201,199</b>	<b>\$211,199</b>

To account for the revenues and expenditures of Proposition 6 of the FY 2004-2008 capital improvement program

**FY 09**  
Town Center Projects 1,000,000

**CITY OF DESOTO  
483 2006 VISION PROJECTS  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$1,016,576</b>	<b>\$1,067,231</b>	<b>\$1,067,231</b>	<b>\$259,738</b>
<b>REVENUES</b>				
INTEREST	\$51,135	\$57,400	\$12,733	\$0
<b>TOTAL REVENUES</b>	<b>\$51,135</b>	<b>\$57,400</b>	<b>\$12,733</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$1,067,711</b>	<b>\$1,124,631</b>	<b>\$1,079,964</b>	<b>\$259,738</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$480	\$0	\$820,226	\$259,738
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$480</b>	<b>\$0</b>	<b>\$820,226</b>	<b>\$259,738</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$480</b>	<b>\$0</b>	<b>\$820,226</b>	<b>\$259,738</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,067,231</b>	<b>\$1,124,631</b>	<b>\$259,738</b>	<b>\$0</b>

To account for the revenues and expenditures associated with the construction of the following:

Town Center Landmark Entrance (including fountain)

**CITY OF DESOTO  
484 2007 TOWN CENTER CATALYST PROJ  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$5,962,787</b>	<b>\$5,962,787</b>	<b>\$112,787</b>
<b>REVENUES</b>				
INTEREST	\$72,704	\$50,000	\$150,000	\$10,000
BOND SALE PROCEEDS	\$6,146,816	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$2,112	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$6,221,632</b>	<b>\$50,000</b>	<b>\$150,000</b>	<b>\$10,000</b>
<b>TOTAL RESOURCES</b>	<b>\$6,221,632</b>	<b>\$6,012,787</b>	<b>\$6,112,787</b>	<b>\$122,787</b>
<b>APPROPRIATIONS</b>				
PRINCIPAL AND INTEREST EXPENSE	\$255,214	\$0	\$0	\$0
CAPITAL OUTLAY	\$3,631	\$5,000,000	\$6,000,000	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$258,845</b>	<b>\$5,000,000</b>	<b>\$6,000,000</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$258,845</b>	<b>\$5,000,000</b>	<b>\$6,000,000</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$5,962,787</b>	<b>\$1,012,787</b>	<b>\$112,787</b>	<b>\$122,787</b>

To account for the financing and expenditures associated with the redevelopment of the town center facility.

**CITY OF DESOTO  
485 TOWN CTR EAST SIDE LANDSCAPING  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$707,000</b>
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$17,000	\$10,000
MISCELLANEOUS	\$1,000,000	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$10,000</b>
<b>TOTAL RESOURCES</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,017,000</b>	<b>\$717,000</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$310,000	\$700,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,000</b>	<b>\$700,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,000</b>	<b>\$700,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$707,000</b>	<b>\$17,000</b>

**CITY OF DESOTO  
486 GENERAL FUND CAPITAL IMPROV  
BUDGET SUMMARY**

	ACTUAL 06-07	AMENDED BUDGET 07-08	PROJECTED 07-08	ADOPTED BUDGET 08-09
<b>FUND BALANCE - BEGINNING</b>	\$0	\$403,768	\$403,768	\$272,268
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$6,500	\$1,000
TRANSFER FROM GENERAL FUND	\$403,768	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$403,768</b>	<b>\$0</b>	<b>\$6,500</b>	<b>\$1,000</b>
<b>TOTAL RESOURCES</b>	<b>\$403,768</b>	<b>\$403,768</b>	<b>\$410,268</b>	<b>\$273,268</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$0	\$0	\$70,000	\$0
CAPITAL OUTLAY	\$0	\$0	\$68,000	\$265,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,000</b>	<b>\$265,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,000</b>	<b>\$265,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$403,768</b>	<b>\$403,768</b>	<b>\$272,268</b>	<b>\$8,268</b>

Media Room  
Library Modifications  
Sound System Upgrades

**CITY OF DESOTO  
487 TOWN CTR PROJECT COs  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,500</b>
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$3,500	\$1,000
BOND SALE PROCEEDS	\$0	\$0	\$805,000	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$2,628	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$811,128</b>	<b>\$1,000</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$811,128</b>	<b>\$754,500</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$750,000
BOND ISSUE COSTS	\$0	\$0	\$57,628	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,628</b>	<b>\$750,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,628</b>	<b>\$750,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,500</b>	<b>\$4,500</b>

To account for the financing and expenditures associated with the redevelopment of the town center facility.

**CITY OF DESOTO  
488 TOWN CTR REMODEL GOs  
BUDGET SUMMARY**

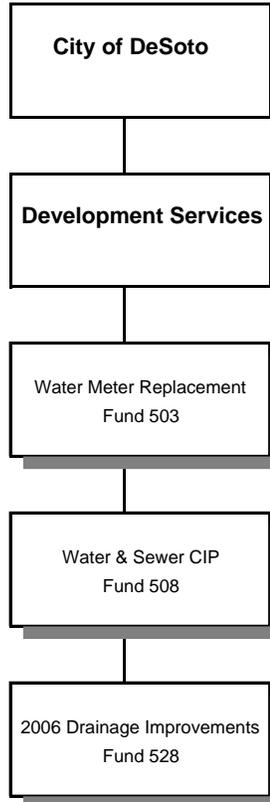
	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,169</b>
<b>REVENUES</b>				
INTEREST	\$0	\$0	\$3,000	\$3,000
BOND SALE PROCEEDS	\$0	\$0	\$625,000	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$3,375	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$631,375</b>	<b>\$3,000</b>
<b>TOTAL RESOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$631,375</b>	<b>\$611,169</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$600,000
BOND ISSUE COSTS	\$0	\$0	\$23,206	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,206</b>	<b>\$600,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,206</b>	<b>\$600,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,169</b>	<b>\$11,169</b>

Town Center re-roof

**DESOTO**



**City of DeSoto, Texas  
Enterprise Funds  
Overview**



**CITY OF DESOTO  
503 WATER METER REPLACEMENT FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$203,223</b>	<b>\$546,931</b>	<b>\$546,931</b>	<b>\$604,381</b>
<b>REVENUES</b>				
INTEREST	\$24,895	\$15,000	\$17,000	\$10,000
TRANSFER FROM UTILITY FUND	\$435,000	\$262,000	\$262,000	\$173,000
<b>TOTAL REVENUES</b>	<b>\$459,895</b>	<b>\$277,000</b>	<b>\$279,000</b>	<b>\$183,000</b>
<b>TOTAL RESOURCES</b>	<b>\$663,118</b>	<b>\$823,931</b>	<b>\$825,931</b>	<b>\$787,381</b>
<b>APPROPRIATIONS</b>				
CAPITAL OUTLAY	\$116,187	\$373,050	\$221,550	\$413,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$116,187</b>	<b>\$373,050</b>	<b>\$221,550</b>	<b>\$413,500</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$116,187</b>	<b>\$373,050</b>	<b>\$221,550</b>	<b>\$413,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$546,931</b>	<b>\$450,881</b>	<b>\$604,381</b>	<b>\$373,881</b>

**CITY OF DESOTO  
508 CIP-WATER & SEWER  
BUDGET SUMMARY**

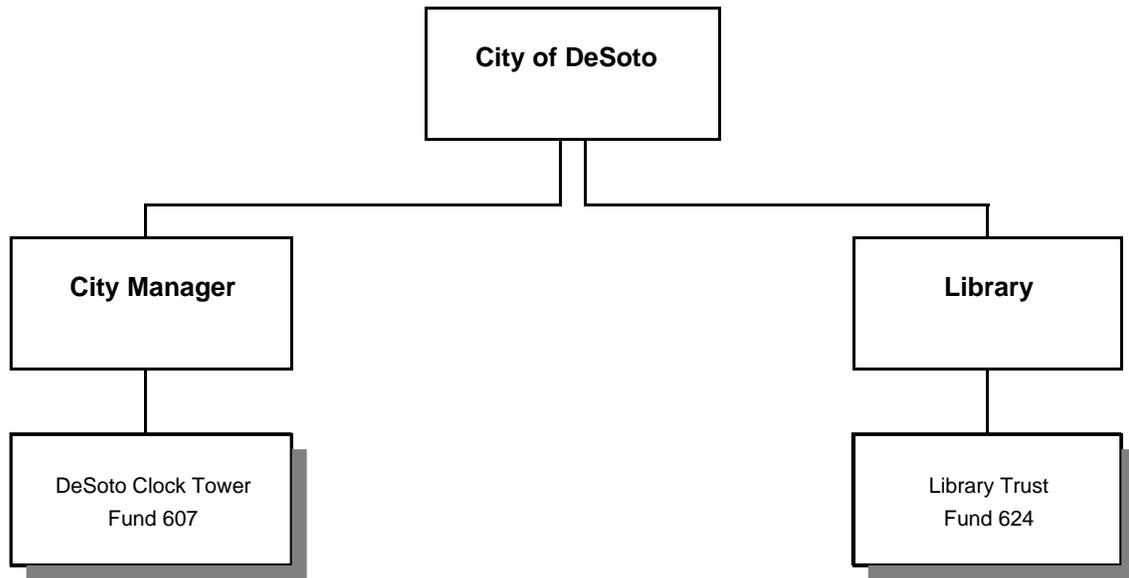
	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$2,606,485</b>	<b>\$530,061</b>	<b>\$530,061</b>	<b>\$496,061</b>
<b>REVENUES</b>				
INTEREST	\$112,644	\$10,000	\$14,000	\$10,000
TRANSFER FROM UTILITY FUND	\$2,250,000	\$2,250,000	\$2,250,000	\$1,772,099
TRANSFER FROM GENERAL FUND	\$868,332	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$3,230,976</b>	<b>\$2,260,000</b>	<b>\$2,264,000</b>	<b>\$1,782,099</b>
<b>TOTAL RESOURCES</b>	<b>\$5,837,461</b>	<b>\$2,790,061</b>	<b>\$2,794,061</b>	<b>\$2,278,160</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$418,915	\$0	\$0	\$0
CAPITAL OUTLAY	\$4,888,484	\$2,298,061	\$2,298,000	\$2,230,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$5,307,400</b>	<b>\$2,298,061</b>	<b>\$2,298,000</b>	<b>\$2,230,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$5,307,400</b>	<b>\$2,298,061</b>	<b>\$2,298,000</b>	<b>\$2,230,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$530,061</b>	<b>\$492,000</b>	<b>\$496,061</b>	<b>\$48,160</b>

See Capital Projects Plan Tab

**CITY OF DESOTO**  
**528 2006 DRAINAGE IMPROVEMENTS**  
**BUDGET SUMMARY**

	ACTUAL 06-07	AMENDED BUDGET 07-08	PROJECTED 07-08	ADOPTED BUDGET 08-09
<b>FUND BALANCE - BEGINNING</b>	\$1,015,910	\$1,289,379	\$1,289,379	\$1,243,397
<b>REVENUES</b>				
INTEREST	\$47,786	\$0	\$45,000	\$25,000
TRANSFER FROM OTHER FUNDS	\$18,915	\$0	\$0	\$0
TRANSFER FROM STORM DRAINAGE	\$1,130,174	\$529,000	\$444,450	\$800,000
<b>TOTAL REVENUES</b>	<b>\$1,196,875</b>	<b>\$529,000</b>	<b>\$489,450</b>	<b>\$825,000</b>
<b>TOTAL RESOURCES</b>	<b>\$2,212,785</b>	<b>\$1,818,379</b>	<b>\$1,778,829</b>	<b>\$2,068,397</b>
<b>APPROPRIATIONS</b>				
CONTRACTUAL SERVICES	\$126,591	\$0	\$0	\$0
CAPITAL OUTLAY	\$796,816	\$529,000	\$535,432	\$900,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$923,406</b>	<b>\$529,000</b>	<b>\$535,432</b>	<b>\$900,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$923,406</b>	<b>\$529,000</b>	<b>\$535,432</b>	<b>\$900,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$1,289,379</b>	<b>\$1,289,379</b>	<b>\$1,243,397</b>	<b>\$1,168,397</b>

**FY 09**  
Erosion Control           \$100,000  
Drainage at 3 locations   \$800,000  
(Hanna, Bramble Creek, Spinner)



**CITY OF DESOTO  
607 CLOCK TOWER TRUST FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	\$21,346	\$22,534	\$22,534	\$23,184
<b>REVENUES</b>				
INTEREST	\$1,188	\$900	\$650	\$650
<b>TOTAL REVENUES</b>	<b>\$1,188</b>	<b>\$900</b>	<b>\$650</b>	<b>\$650</b>
<b>TOTAL RESOURCES</b>	<b>\$22,534</b>	<b>\$23,434</b>	<b>\$23,184</b>	<b>\$23,834</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE - ENDING</b>	<b>\$22,534</b>	<b>\$23,434</b>	<b>\$23,184</b>	<b>\$23,834</b>

Accounts for the donations received relating to the purchase of construction of a clock tower for the City of DeSoto Town Center.

**CITY OF DESOTO  
624 LIBRARY TRUST FUND  
BUDGET SUMMARY**

	<b>ACTUAL 06-07</b>	<b>AMENDED BUDGET 07-08</b>	<b>PROJECTED 07-08</b>	<b>ADOPTED BUDGET 08-09</b>
<b>FUND BALANCE - BEGINNING</b>	<b>\$48,841</b>	<b>\$43,717</b>	<b>\$43,717</b>	<b>\$44,287</b>
<b>REVENUES</b>				
REVENUE	\$0	\$0	\$0	\$0
INTEREST	\$2,479	\$1,500	\$0	\$1,500
MISCELLANEOUS	\$5	\$0	\$0	\$0
CONTRIBUTIONS	\$0	\$50	\$0	\$200
LIBRARY BOOKS	\$1,295	\$1,000	\$1,000	\$1,200
DONATIONS-TECH	(\$3,334)	\$1,500	\$0	\$2,000
LOST AND PAID MATERIALS	\$3,884	\$3,000	\$3,800	\$3,800
BOOK SALES	\$1,040	\$2,750	\$950	\$0
DONATIONS-SUMMER READING CLUB	\$2,086	\$1,500	\$1,820	\$1,500
<b>TOTAL REVENUES</b>	<b>\$7,455</b>	<b>\$11,300</b>	<b>\$7,570</b>	<b>\$10,200</b>
<b>TOTAL RESOURCES</b>	<b>\$56,296</b>	<b>\$55,017</b>	<b>\$51,287</b>	<b>\$54,487</b>
<b>APPROPRIATIONS</b>				
SUPPLIES	\$0	\$0	\$0	\$0
CONTRACTUAL SERVICES	\$3,473	\$7,000	\$7,000	\$7,000
CAPITAL OUTLAY	\$9,106	\$0	\$0	\$0
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$12,579</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$12,579</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$43,717</b>	<b>\$48,017</b>	<b>\$44,287</b>	<b>\$47,487</b>

**DESOTO**





City of DeSoto  
Comprehensive Improvement Program  
(CIP)

OVERVIEW

Annually, the City of DeSoto updates the Capital Improvement Program for a five (5) year horizon. The program is based upon citizen input, and the input from our Boards & Commissions, the school district and our Homeowner Associations. Projects that are submitted for consideration are evaluated against several factors including (but not limited to) meeting 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
-----------

- Be comprehensive and reflect all capital projects for a five-year horizon.
- Identifies funding sources and is fiscally constrained
- Supports the Comprehensive Plan
- Based on citizen input
- Is realistic, relevant and easy to understand
- Reflects a realistic assessment of the scope and cost of a project

## CAPITAL IMPROVEMENT PROGRAM (CIP) CALENDAR

Date	Action	Responsibility
February 18	Mail out Survey Cards for Public Input	Development Services, Community Relations
March 1 – May 2	<ul style="list-style-type: none"> <li>• DeSoto Economic Development Corporation</li> <li>• (DEDC) Meeting for CIP Input</li> <li>• Neighborhood Partnership meeting</li> <li>• Lions and Rotary Clubs</li> <li>• Planning and Zoning Commission</li> <li>• DISD Administration</li> <li>• Parks Board</li> </ul>	Development Services DEDC Board, City Staff
March 24	CIP Council Workshop	City Staff
March 31	Close call for projects	Development Services
May 1 - 30	Complete cost estimates on suggested CIP projects	Development Services
July 10	Capital Improvement Program workshop with City Council	Council, City Manager, Development Services
July 31 Aug 1-2	Council Budget Workshop	Council, City Manager, Development Services Director
September 16	Council Adoption of CIP	Council

**CITY OF DESOTO  
CAPITAL IMPROVEMENT PROGRAM  
FY 2009 - 2013**

*Drainage Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
Annual Erosion Control Projects	\$ 700
Fiscal Year 09	
Drainage at 3 Locations	\$ 800
<b>Total Drainage Projects</b>	<b>\$ 1,500</b>

**Fund 528 (Drainage Utility Fund)**

**Annual Erosion Control Projects**

**Description:**

Construct concrete bag walls and other erosion control infrastructure within creeks to protect and sustain city infrastructure.

**Operating Budget Impact:**

None

**Drainage Improvements at 3 Locations**

**Description:**

To improve the capacity of the existing drainage system at three locations: Hanna, Spinner & Bramble Creek

**Operating Budget Impact:**

None

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - Drainage Utility Fund	\$ 1,500
<b>Total Drainage Projects</b>	<b>\$ 1,500</b>

**CITY OF DESOTO  
CAPITAL IMPROVEMENT PROGRAM  
FY 2009 - 2013**

*Facilities Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 10	
Corner Theater Improvements	\$ 300
Fiscal Year 11	
Library Remodel	\$ 4,000
Fiscal Year 13	
Fire Station 2 Improvements	\$ 2,500
<b>Total Facilities Projects</b>	<b>\$ 6,800</b>

**Corner Theater Improvements (Unfunded)**

**Description:**

Upgrades in the Corner Theater which include: lighting, sound system, entry and seating

**Operating Budget Impact:**

To be determined

**Library Remodel (Unfunded)**

**Description:**

Expansion of the Library Building

**Operating Budget Impact:**

To be determined

**Fire Station 2 Improvements (Unfunded)**

**Description:**

Remodel Fire Station 2 which will include: female facilities, emergency generators and replacement of the garage doors.

**Operating Budget Impact:**

To be determined

Funding Source	
General Obligation Bonds	\$ 6,800
General Funds	\$ -
DEDC	\$ -
Other - 2003 Bond Funds	\$ -
<b>Total Facilities Projects</b>	<b>\$ 6,800</b>

**CITY OF DESOTO  
CAPITAL IMPROVEMENT PROGRAM  
FY 2009 - 2013**

*Landscape Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 09	
Entry Monuments on Arterials	\$ 100
Pleasant Run Road Medians (I-35 to Hampton Rd.)	\$ 240
Pleasant Run/Hampton Road Intersection	\$ 200
<b>Total Landscape Projects</b>	<b>\$ 540</b>

**Entry Monuments on Arterials**

**Description:**

Monument signs will be added to entry arterials off I-35E and at Duncanville Road & Belt Line Road

**Operating Budget Impact:**

None

**Pleasant Run Road Medians (I-35E to Hampton Rd.)**

**Description:**

Installation of landscaping and irrigation in the median.

**Operating Budget Impact:**

None

**Pleasant Run/Hampton Road Intersection**

**Description:**

Installation of hardscape and landscaping at the all four approaches to the intersection.

**Operating Budget Impact:**

None

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - Sanitation Fund	\$ 540
<b>Total Landscape Projects</b>	<b>\$ 540</b>

**CITY OF DESOTO**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2009 - 2013**  
*Parks Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project
	Budget
Passive Park Trail Extensions	\$ 1,000
Fiscal Year 10	
Walking Trails at Community Parks	\$ 1,350
Fiscal Year 11	
BMX Restroom Improvements	\$ 735
Grimes Park Concession Improvements	\$ 306
<b>Total Parks Projects</b>	<b>\$ 3,391</b>

**Passive Park Trail Extension (Unfunded)**

**Description:**

Construction of 8' wide sidewalks to connect neighborhoods with parks

**Operating Budget Impact:**

To be determined

**Walking Trails at Community Parks (Unfunded)**

**Description:**

Extend 8' wide sidewalks within community parks

**Operating Budget Impact:**

To be determined

**BMX Restroom Improvements (Unfunded)**

**Description:**

Construct a new restroom facility at the BMX Venue

**Operating Budget Impact:**

To be determined

**Grimes Park Concession Improvements (Unfunded)**

**Description:**

Construct a new concession building which will include a new restroom facility

**Operating Budget Impact:**

To be determined

Funding Source	
General Obligation Bonds	\$ 3,391
General Funds	\$ -
DEDC	\$ -
Other	\$ -
<b>Total Parks Projects</b>	<b>\$ 3,391</b>

**CITY OF DESOTO  
CAPITAL IMPROVEMENT PROGRAM  
FY 2009 - 2013**

*Sidewalk Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
Annual Sidewalk Improvement Program	\$ 1,600
<b>Total Sidewalk Projects</b>	<b>\$ 1,600</b>

**Sidewalk along Westmoreland Road (Belt Line to W. Junior High)**

**Description:**

Installation of sidewalk on east side of road (Cost Estimate: \$400,000)

**Operating Budget Impact:**

0-5 years no impact; 6-10 years estimated maintenance of \$7,500

**Annual Sidewalk Improvement Program (Unfunded)**

**Description:**

Annual installation of sidewalks leading to schools, parks and along thoroughfares.

**Operating Budget Impact:**

0-5 years no impact; 6-10 years estimated maintenance of \$7,500

Funding Source	
General Obligation Bonds	\$ 1,200
General Funds	\$ -
DEDC	\$ -
Other - 2003 Bond Funds	\$ 400
<b>Total Sidewalk Projects</b>	<b>\$ 1,600</b>

**CITY OF DESOTO  
CAPITAL IMPROVEMENT PROGRAM  
FY 2009 - 2013**

*Signal Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 10	
Signal @ Cockrell Hill & Silver Creek	\$ 100
<b>Total Signal Projects</b>	<b>\$ 100</b>

**Signal @ Cockrell Hill & Silver Creek**

**Description:**

Installation of a signal light at referenced location upon the completion of widening Cockrell Hill Road in FY10

**Operating Budget Impact:**

None

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - 2003 Bond Funds	\$ 100
<b>Total Signal Projects</b>	<b>\$ 100</b>

**CITY OF DESOTO  
CAPITAL IMPROVEMENT PROGRAM  
FY 2009 - 2013**

*Street Projects - Summary*

Estimated Expenditure (000's)

Project Name	Total Project Budget
	\$ 3,233.00
Maintenance of Residential Collectors	\$ 3,233.00
Annual Alley Reconstruction Program	\$ 4,000.00
Asphalt Reconstruction of Arterial with Dallas County	\$ 600.00
<b>Fiscal Year 10</b>	
Westmoreland Road Widening (Belt Line to Parkerville)	\$ 7,500.00
Cockrell Hill Widening (Belt Line to Parkerville)	\$ 6,000.00
<b>Fiscal Year 11</b>	
Chattey Road Reconstruction	\$ 5,500.00
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 7,000.00
<b>Fiscal Year 12</b>	
Polk Street (Centre Park Blvd. to Daniieldale Rd.)*	\$ 2,000.00
<b>Fiscal Year 13</b>	
PD 20 (Wintergreen Rd. to Southpointe Dr.)*	\$ 2,000.00
<b>Total Street Projects</b>	<b>\$ 37,833</b>

**Maintenance of Residential Collectors**

**Description:**

Asphalt reconstruction of residential and collector streets

**Operating Budget Impact:**

\$500 annually for crack sealing

**Annual Alley Reconstruction Program (Unfunded)**

**Description:**

Annual replacement of deteriorated alleys throughout the city.

**Operating Budget Impact:**

To be determined

**Asphalt Reconstruction of Arterial with Dallas County (Unfunded)**

**Description:**

Asphalt reconstruction of major roadways in partnership with Dallas County.

**Operating Budget Impact:**

To be determined

**Westmoreland Road Widening (Belt Line to Parkerville Road) (Unfunded)**

**Description:**

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

**Operating Budget Impact:**

To be determined

**Cockrell Hill Road Widening (Belt Line to Parkerville Road) (Unfunded)**

**Description:**

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

**Operating Budget Impact:**

To be determined

**Chattey Road Reconstruction (Unfunded)**

**Description:**

Reconstruct roadway with a 2-lane concrete road with underground drainage.

**Operating Budget Impact:**

To be determined

**Parkerville Road Widening (Polk to Hampton Road) (Unfunded)**

**Description:**

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

**Operating Budget Impact:**

To be determined

**Polk Street (Centre Park Blvd to Daniieldale Road) (Unfunded)**

**Description:**

Construct additional 2-lanes of concrete pavement

**Operating Budget Impact:**

To be determined

**PD-20 Roadway (Wintergreen Rd. to Southpoint Dr.) (Unfunded)**

**Description:**

Construct a 27' wide concrete road to serve as a backage road

**Operating Budget Impact:**

To be determined

<b>Funding Source</b>	
General Obligation Bonds	\$ 30,600
General Funds	\$ 3,233
DEDC*	\$ 4,000
Other	\$ -
<b>Total Street Projects</b>	<b>\$ 37,833</b>

**City of DeSoto**  
**CAPITAL IMPROVEMENT PROGRAM**  
**FY 2009 - 2013**

*Water Projects - Summary*

Estimated Expenditure (000's)

Revised: 07/07/08

Project Name	FY Cost Estimate	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	Total Budget
Annual Replace/Repair Program	\$ 7,395	\$ 970	\$1,755	\$ 1,995	\$ 1,825	\$ 850	\$ 7,395
	\$ -						\$ -
Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	\$ 400		\$ 400				\$ 400
	\$ -						\$ -
	\$ -						\$ -
Elevated Storage Tank (Industrial Park North) - 1.0 Million Gallon Tank	\$ 2,250	\$ 250	\$2,000				\$ 2,250
	\$ -						\$ -
	\$ -						\$ -
Medical District Second Feeder	\$ 1,050			\$ 100	\$ 450	\$ 500	\$ 1,050
	\$ -						\$ -
Alternative Power Supply at Bolton Boone Station - Emergency Generator	\$ 500			\$ 50	\$ 450		\$ 500
	\$ -						\$ -
<b>Total:</b>	<b>\$ 11,595</b>	<b>\$ 1,220</b>	<b>\$ 4,155</b>	<b>\$ 2,145</b>	<b>\$ 2,725</b>	<b>\$ 1,350</b>	<b>\$ 11,595</b>

*Sanitary Sewer Projects - Summary*

Estimated Expenditure (000's)

Project Name	FY Cost Estimate	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	Total Budget
Annual Replace/Repair Program	\$ 6,495	\$ 710	\$1,725	\$ 1,915	\$ 1,745	\$ 400	\$ 6,495
Heath Creek Basin Sewer Repairs & Upsizing	\$ 2,000	\$ 300	\$1,300	\$ 400			\$ 2,000
I&I Study (Bee Branch Basin)	\$ 250		\$ 250				\$ 250
Bee Branch Basin Repairs	\$ 500			\$ 500			\$ 500
I&I Study (Basin D)	\$ 170				\$ 170		\$ 170
Basin D Repairs	\$ 500					\$ 500	\$ 500
Basin D Improvements (Localized Upsizing)	\$ 1,100					\$ 1,100	
Heath Creek Basin (Capacity Improvements)	\$ 1,500					\$ 1,500	
<b>Total:</b>	<b>\$ 12,515</b>	<b>\$ 1,010</b>	<b>\$ 3,275</b>	<b>\$ 2,815</b>	<b>\$ 1,915</b>	<b>\$ 3,500</b>	<b>\$ 9,915</b>
	<b>\$ 24,110</b>	<b>\$ 2,230</b>	<b>\$ 7,430</b>	<b>\$ 4,960</b>	<b>\$ 4,640</b>	<b>\$ 4,850</b>	<b>\$ 21,510</b>

**Note: Water and Sanitary Sewer Project are funded by Fund 508**

**Annual Repair/Replacement Program**

**Description:**

Annual funding for replacement and repair of aging water and sewer line throughout the city.

**Operating Budget Impact:**

None

**Water Master Plan Improvements (798 Zone)**

**Description:**

At Westmoreland Pump Station, add Pump #6 for Zone 798 (7.2 MGD)

**Operating Budget Impact:**

None

**Elevated Storage Tank (Industrial Park North)****Description:**

Construction of an elevated 1.0 million gallon storage tank in the Eagle Industrial Park to meet future demand.

**Operating Budget Impact:**

None

**Medical District Second Feeder****Description:**

Installation of a secondary feeder to insure water supply to the medical district

**Operating Budget Impact:**

None

**Alternative Power Supply at Bolton Boone Pump Station****Description:**

Installation of an Emergency Generator

**Operating Budget Impact:**

None

**Heath Creek Basin Sanitary Sewer Repairs & Upsizing****Description:**

Installation of recommended improvements as a result from the Heath Creek I&I Study

**Operating Budget Impact:**

None

**I&I Study (Bee Branch Basin)****Description:**

Perform an Inflow & Infiltration (I&I) study on Sanitary Sewer Bee Branch Basin.

**Operating Budget Impact:**

None

**Bee Branch Basin Repairs****Description:**

Perform repairs on sanitary sewer system in the Bee Branch Basin as identified in the I&I Study.

**Operating Budget Impact:**

None

**I&I Study (Basin D)****Description:**

Perform an Inflow & Infiltration (I&I) study on Sanitary Sewer Basin D.

**Operating Budget Impact:**

None

**Basin D Repairs****Description:**

Perform repairs on sanitary sewer system in Basin D as identified from I&I Study

**Operating Budget Impact:**

None

**Basin D Improvements (Localized Upsizing)****Description:**

To increase the size and capacity of the sanitary sewer system to accommodate anticipated growth

**Operating Budget Impact:**

None

**Heath Creek Basin (Capacity Improvements)**

**Description:**

To increase the size and capacity of the sanitary sewer system to accommodate anticipated growth.

**Operating Budget Impact:**

None

**DESOTO**



## **BUDGET GLOSSARY – 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.

**A + B** Refers to the quality of city streets as determined by the Development Services Department. City street rankings range from A to F.

**C. O.** Certificate of Obligation

**CATV** Cable television

**CIP** Capital improvement program

**CS Representative** Customer service representative

**DEDC** DeSoto Economic Development Corporation

**DeSoto ISD** DeSoto Independent School District (DISD)

**DHS** DeSoto High School

**DWI** Driving while intoxicated

**DWU** Dallas Water Utilities

**E-Govt** Internet business applications

**EMS** Emergency Medical Services

**EMS** Emergency medical services

**F. H.** Fire hydrants

**FMLA** Family Medical Leave Act

**FT** Full time

**FY** Fiscal year

**GIS** Geographic Information System

**G. O.** General obligation

**G. V.** Gate valves

**GCAA** Governor's Community Achievement Award

**HOA** Homeowner associations

**HR** Human Resources Department

**HVAC** Heating and Air conditioning systems

**I&I** Infiltration and inflow

**I&S** Interest and sinking fund

**I35E** Interstate Highway 35 east

**KDB** Keep DeSoto Beautiful

**L. F.** Linear feet

**M&O** Maintenance and Operations

**MGD** Million gallons per day

**Ord.** City Ordinance

**OT** Overtime

**P/Z** Planning and Zoning Department

**PALS** Parks and Leisure Services Department

**PD** Planned Development

**Prop. Tx** Property tax

**R&R** Repair and replacement

**Sr.** Senior

**SW** Southwest

**SWRCC** Southwest Regional Communications Center

**TDD** Telecommunications device for the deaf

**UNT** University of North Texas

## **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.

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 Fund – 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.

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 – 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.”

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.

#### Description of Funds

1. General Fund - Accounts for revenues and expenditures relating to the provisions of services to the City such as Police, Fire, Finance, Developments Services, Administrative Services, and Public Services. The basis of accounting employed is “modified accrual”.
2. Regional Dispatch – Accounts for revenues and expenditures of the regional dispatch system. This entity provides 911 services to the cities of Cedar Hill, Duncanville and DeSoto. The basis of accounting employed is “full accrual”.
3. Regional Jail – 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”.
4. Debt Service Fund - Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The basis of accounting employed is “modified accrual”.
5. Water and Sewer Fund - Accounts for all revenues and expenses relating to the operation of the water and wastewater system. The basis of accounting employed is “full accrual”.
6. Hotel Occupancy Tax Fund - 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”.
7. Park Development Corporation - 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”.
8. Economic Development Fund - 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”.

9. Police Seizure Funds - 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".
10. Police Community Activity – Accounts for contributions and expenditures relating to building interpersonal relationships between the police department and the DeSoto community. The basis of accounting employed is "modified accrual".
11. Joint City – School Grant – To account for the acquisition of equipment to enhance security at certain campuses in the DeSoto school system. The basis of accounting employed is "modified accrual".
12. Juvenile Case Manager – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is "modified accrual".
13. Municipal Court Technology Fund – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is "modified accrual".
14. Municipal Court Security Fund - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is "modified accrual".
15. Youth Sports Associations Fund – 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".
16. Recreation Revolving Fund - 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".
17. Fire Training Fund - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is "modified accrual".
18. Grant Fund - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is "modified accrual".
19. Energy Management Fund - 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".
20. Senior Center Activity Fund – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is "modified accrual".

21. Lone Star Library Grant - Accounts for grant funding and related expenditures to support city library operations. The basis of accounting employed is "modified accrual".
22. Health Facilities Development Corporation – 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”.
23. Housing Finance Corporation – 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”.
24. Industrial Development Authority – 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”.
25. Fire Grant – To account for revenue and expenditures related to Homeland Security Grant Program. The basis of accounting employed is “modified accrual”.
26. Candle Meadow PID – To account for the revenue and expenditures of the Candle Meadow public improvement district. The basis of accounting employed is “modified accrual”.
27. Park Development Debt Service Fund – 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”.
28. Fire PPE Replacement – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is “modified accrual”.
29. Fire Equipment Replacement Fund - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is “modified accrual”.
30. Furniture Equipment Replacement Fund – Accounts for the replenishment of City office furniture. The basis of accounting employed is “modified accrual”.
31. Parks and Pool Maintenance Funds – 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”.

32. Police Equipment Replacement Fund – Accounts for all resources and expenditures related to the equipment replacement program of the Police department. The basis of accounting employed is “modified accrual”.
33. Facility Maintenance Fund – Accounts for all resources and expenditures related to the City’s long range facility maintenance program. The basis of accounting employed is “modified accrual”.
34. SWRCC Radio Replacement – Accounts for the financing and acquisition of replacement radio equipment for the Southwest Regional Communication Center. The basis of accounting employed is “modified accrual”.
35. Electronic Equipment Replacement Fund - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is “modified accrual”.
36. Streets, Alleys, Sidewalk Assessments Fund - Accounts for revenues and expenditures related to developer’s contributions. The basis of accounting employed is “modified accrual”.
37. Park Land Dedication Fund - 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”.
38. Street Maintenance - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is “modified accrual”.
39. Equipment Replacement Fund - 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”.
40. 2007 Fire Station Improvements – This fund accounts for the revenues and expenditures involved in the construction and remodeling of Fire Station No. 1. The basis of accounting employed is “modified accrual”.
41. 2007 Park Improvements – To account for revenues and expenditures of the construction of Grimes North and Ernie Roberts park improvements. The basis of accounting employed is “modified accrual”.
42. 2008 Hampton Road Lighting – 2008 Bond Sale for Hampton Road lighting. The basis of accounting employed is “modified accrual”.

43. 2006 Intersection Widening – Accounts for the proceeds and expenditures associated with the expansion of the intersection of Pleasant Run Road and Westmoreland Road. The basis of accounting employed is “modified accrual”.
44. Service Center - Accounts for the sale of debt and the related expenditures of reconstructing the City’s service center. The basis of accounting employed is “modified accrual”.
45. 2004 Street Improvements Fund – To account for the revenues and expenditures associated with phase one implementation of the projects contained in Proposition One of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
46. 2005 Street Improvements Fund – To account for the revenues and expenditures associated with phase two implementation of the projects contained in Proposition One of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
47. 2006 Street Improvements Fund – To account for the revenues and expenditures associated with the final implementation phase of the projects contained in Proposition One of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
48. 2007 Street Improvements Fund – To account for the revenues and expenditures associated with the construction of Cockrell Hill Road widening, sidewalk improvements, installation of traffic signals and Pleasant Run Road Bridge replacement. The basis of accounting employed is “modified accrual”.
49. Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is “modified accrual”.
50. 2001 Street Projects – This fund accounts for the sale of debt and the related expenditure of proceeds for the expansion of Polk Street from Pleasant Run to Belt Line Road and the expansion of Polk Street southward to the intersection of Parkerville Road. The basis of accounting employed is “modified accrual”.
51. Streets - To account for the sale of debt utilized for street reconstruction projects within the City. The basis of accounting employed is “modified accrual”.
52. 2004 Town Center Improvements – To account for the revenues and expenditures of Proposition 4 of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.
53. 2004-2006 Vision Projects (Funds 481-483) – Accounts for the revenues and expenditures of Proposition 6 of the FY 2004-2008 capital improvement program. The basis of accounting employed is “modified accrual”.

54. 2007 Town Center Catalyst (Fund 484) – To account for the financing and expenditures associated with the redevelopment of the Town Center facility. The basis of accounting employed is “modified accrual”.
55. Town Center East Side Landscaping – To account for the financing and expenditures associated with town center landscaping.
56. General Fund Capital Improvements – To account for the financing and expenditures of associated capital improvements.
57. Town Center Projects CO's – To account for the financing and expenditures associated with the redevelopment of the town center facility.
58. Town Center Remodel GO's – To account for the financing and expenditures associated with the re-roofing of the town center facility.
59. Water Meter Replacement Fund – To account for the financing and acquisition of the City's water meter replacement program. The basis of accounting employed is “modified accrual”.
60. Water & Sewer Capital Projects Fund - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.
61. Storm Drainage Utility Fund - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is “full accrual”.
62. Meadows Parkway Drainage Improvements - Accounts for the construction of erosion control improvements at the Meadows Parkway bridge over Ten Mile Creek. The basis of accounting employed is “modified accrual”.
63. 2005 Storm Drainage Improvements – To account for the revenues and expenditures associated with the construction of fiscal year 2005 drainage improvements. The basis of accounting employed is “modified accrual”.
64. 2006 Storm Drainage Capital Projects - To account for the revenues and expenditures associated with the construction of fiscal year 2006 drainage improvements. The basis of accounting employed is “modified accrual”.
65. Sanitation Fund - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.
66. DeSoto Clock Tower Fund - Accounts for the donations received relating to the purchase or construction of a clock tower for the City of DeSoto Town Center. The basis of accounting employed is “modified accrual”.

67. Library Trust Fund - Accounts for funds raised for improving the DeSoto Library. The basis of accounting employed is "modified accrual".

Encumbrance - The commitment of appropriated funds to purchase an item or service.

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.

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.

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.

General Fund – 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.

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.

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.

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.

Object Code - The standard citywide 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.

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.

Personal Services – Expenditures for salaries, wages and fringe benefits.

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.

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.

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 Fund – 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.

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.

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.

## ORDINANCE

**AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009; 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; PROVIDING FOR THE ADOPTION OF A CAPITAL IMPROVEMENT PLAN AND THE 2008-2009 WORK 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 2008-2009; 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, said budget being in the amount of \$ 85,095,151 providing a complete financial plan for the ensuing fiscal year beginning October 1, 2008 and ending September 30, 2009, as submitted 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, 2008 and ending September 30, 2009.

**SECTION 2.** That the sum of \$ 85,095,151 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009.

**SECTION 3.** That the expenditures during the fiscal year beginning October 1, 2008 and ending September 30, 2009 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and

the 2008-2009 Work Plan, unless otherwise authorized by a duly enacted Ordinance of the City.

**SECTION 4.** That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2007-2008 are hereby ratified, and the budget Ordinance for fiscal year 2007-2008, 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 5.** 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 6.** 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 7.** That the Capital Improvement Plan and the 2008-2009 Work Plan is hereby adopted.

**SECTION 8.** 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 9.** 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 10.** 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 16<sup>TH</sup> DAY OF SEPTEMBER, 2008.**

APPROVED:

  
Bobby C. Waddle, Mayor

ATTEST:

  
Laura Hallmark, City Secretary

APPROVED AS TO FORM:



Joseph J. Gorfida, Jr., City Attorney  
30698



## ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, ADOPTING THE TAX RATE AND LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR 2008-2009 AT A RATE OF \$ 0.69973 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2008; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENDITURES; PROVIDING FOR DUE AND DELINQUENT TAXES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS:

**SECTION 1.** That there be and is hereby levied for the year 2008 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 \$ 0.69973 on each One Hundred Dollars (\$100.00) 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, a tax of \$ 0.48592 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding debt of the City, not otherwise provided for, a tax of \$0.21381 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City, which shall be applied to the payment of such interest and maturities of all such outstanding debt.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 0.00

**SECTION 2.** That all ad valorem taxes shall become due and payable on October 1, 2008, and all ad valorem taxes for the year shall become delinquent if not

paid prior to February 1, 2009. There shall be no discount for payment of taxes prior to February 1, 2009. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six per cent on the amount of the tax for the first calendar month it is delinquent, plus one percent 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.
  
- (c) Provided, however, a tax delinquent on July 1, 2008 incurs a total penalty of twelve per cent 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 for each month or portion of a month the tax remains unpaid. Taxes for the year 2008 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 2008 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 2008 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.** Taxes are payable in DeSoto, Texas, through the office of the DeSoto Independent School District Tax Assessor Collector which acts as Tax Assessor\Collector for the City. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

**SECTION 4.** That the tax roll as presented to the City Council, together with any supplemental entries, be, and the same are hereby approved.

**SECTION 5.** 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.

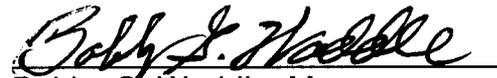
**SECTION 6.** That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part so decided to be invalid, illegal or unconstitutional.

**SECTION 7.** This Ordinance shall take effect from and after its passage as the law and charter in such cases provide.

**IT IS ACCORDINGLY SO ORDAINED.**

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS THE 16<sup>TH</sup> DAY OF SEPTEMBER, 2008.**

**APPROVED:**

  
Bobby G. Waddle, Mayor

**ATTEST:**

  
Laura Hallmark, City Secretary



**APPROVED AS TO FORM:**

  
Joseph J. Gorfida, Jr., City Attorney  
(31443)

# CITY OF DESOTO, TEXAS

## BOND RATINGS AND INVESTMENT POLICY

### RATINGS

AA- Fitch IBCA

A+ Standard and Poor's Ratings Group

### 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 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 an investment report detailed; (1) the investment position of the City, (2) that all investment officers 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 is 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.

# 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, 19 mayors have served DeSoto including:

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

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

# City of DeSoto

## Top Ten Taxpayers 2008 Tax Year

Taxpayer Name	Type of Business	2008 Assessed Value*	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
Solar Turbines Inc.	Manufacturing	\$ 114,751,020	3.49 %	32.07 %
McGraw Hill Education	Manufacturing	82,396,190	2.51	23.03
WalMart/Sams Stores & Dist.	Retail/Warehouse	29,842,110	0.91	8.34
Oncor Electric Delivery / Texas Utilities Elec. Co.	Utility	26,044,520	0.79	7.28
Diab LP	Manufacturing	21,364,510	0.65	5.97
WRH Properties	Apartments	20,526,680	0.62	5.74
DeSoto Apartments LTD	Apartments	16,500,000	0.50	4.61
MaClay Carlin DeSoto LTD	Investments	15,988,440	0.49	4.47
Tejas Family Investments	Investments	15,757,820	0.48	4.40
Weingarten Realty Inv.	Investments	14,627,830	0.45	4.09
<b>TOTAL</b>		<b>\$ 357,799,120</b>	<b>10.89 %</b>	<b>100.00%</b>

\*Before Qualified Exemptions and/or Abatements

\*\*As compared with the 2008 certified market value provided by DCAD of 3,287,002,970

Data Compiled by the DeSoto Joint Tax Office

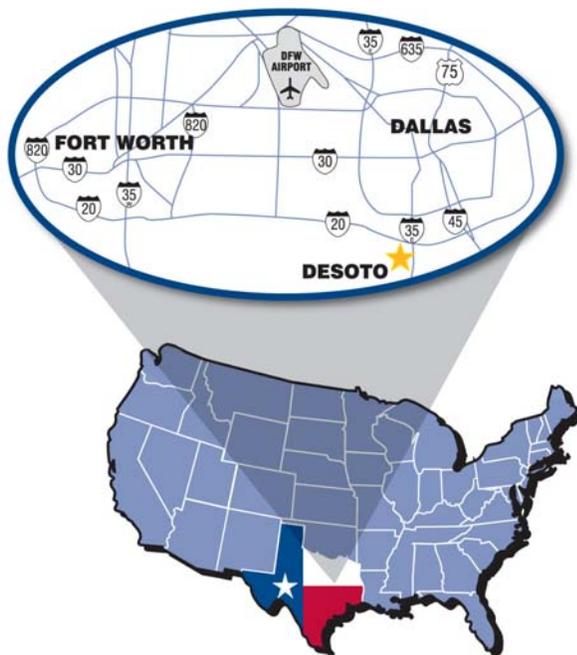
# DESOTO, TEXAS - COMMUNITY PROFILE

DeSoto Economic Development Corporation

Updated February, 2008

## 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 5.7 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, 22 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 third busiest airport in the world and serves more than 60 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.

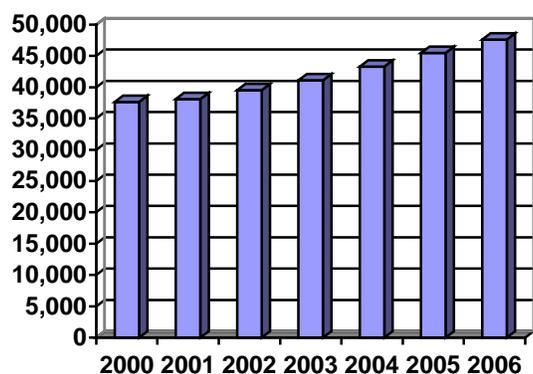
#### **Lancaster Municipal Airport**

This reliever airport fronts the south side of Belt Line Road east of IH 35E. The 5,000 ft. asphalt runway is capable of accommodating single engine as well as large corporate aircraft.

## DeSoto Population Growth

Year	Population	Percent Increase
2000	37,646	-
2001	38,100	1.2%
2002	39,550	3.8%
2003	41,100	3.9%
2004	43,300	5.4%
2005	45,500	5.1%
2006	47,600(est)	4.6%

Source: North Central Texas Council of Governments and Claritas, Inc., June 2007

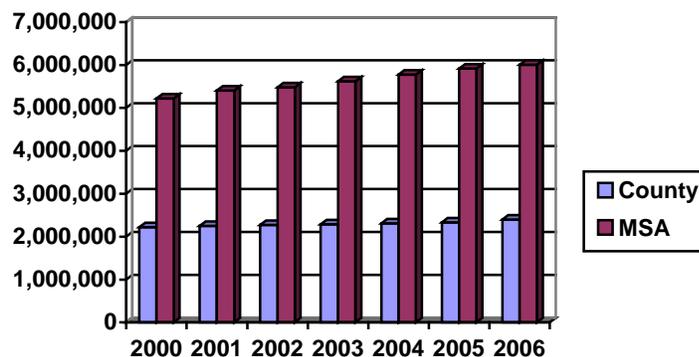


DeSoto Population Growth

## Regional Population Growth

Year	Dallas County	DFW MSA	MSA Increase
2000	2,218,899	5,161,544	-
2001	2,244,768	5,353,277	3.7%
2002	2,268,150	5,478,438	2.3%
2003	2,285,600	5,585,715	2.0%
2004	2,305,850	5,694,788	2.0%
2005	2,330,050	5,823,043	2.3%
2006	2,397,350 (est)	6,003,967	3.1%

Source: U.S. Bureau of Census, Real Estate Center at Texas A&M University and North Central Texas Council of Govts.



County & MSA Population Growth

## DeSoto Household Growth

### Total Households in DeSoto

Year	Households	Percentage Increase
2000	13,010	-
2003	14,440	11%
2006	16,611 (est.)	15%

Source: U.S. Bureau of Census, North Central Texas Council of Governments, and Claritas, Inc., June 2007

2007 Est. Average Household Income	\$ 75,629
2007 Est. Median Household Income	\$ 62,960
2007 Est. Per Capita Income	\$ 26,838

Source: Claritas Inc., June 2007

## DeSoto Age & Education

### Age Range

Age Range	Percent of Total Population
00 to 20 years old	32.1 %
21 to 44 years old	30.1 %
45 to 59 years old	23.4 %
60 to 65+ years old	14.4 %
Total	100.00 %

Source: Claritas, Inc., June 2007

Average Age	35.9 years
Median Age	36.5 years
Population Age 25+ High School Degree or Higher:	88.6
Population Age 25+ Associate's Degree or Higher:	38.0

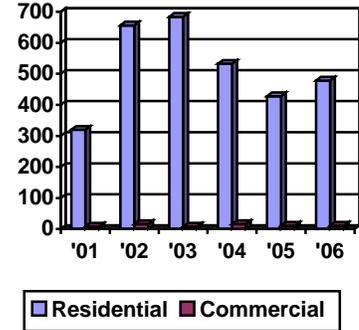
# City of DeSoto Construction Activity

## Increasing New Construction

Total building permit activity shows a steady increase over the last six fiscal years (October to September). Data excludes remodeling, pools, demolition, residential accessory buildings, fences and signs.

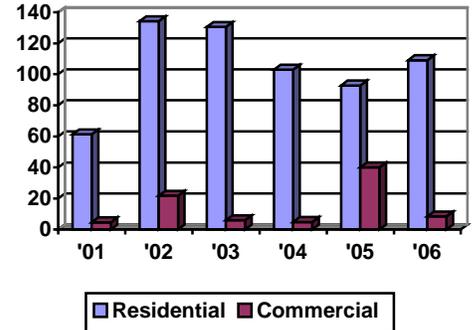
### Number of Permits

Permit Type	00-01	01-02	02-03	03-04	04-05	05-06	Total
Residential	320	656	684	533	428	478	3,099
Commercial	8	16	8	16	11	11	70
Total	328	672	692	549	439	489	3,169



### New Construction Valuation (\$ Millions)

Permit Type	00-01	01-02	02-03	03-04	04-05	05-06	Total
Residential	61.3	134.2	130.5	103	92.8	109.1	630.9
Commercial	4.6	21.8	6.0	4.9	40	8.4	85.7
Total	65.9	156.0	136.5	107.9	132.8	117.5	716.6



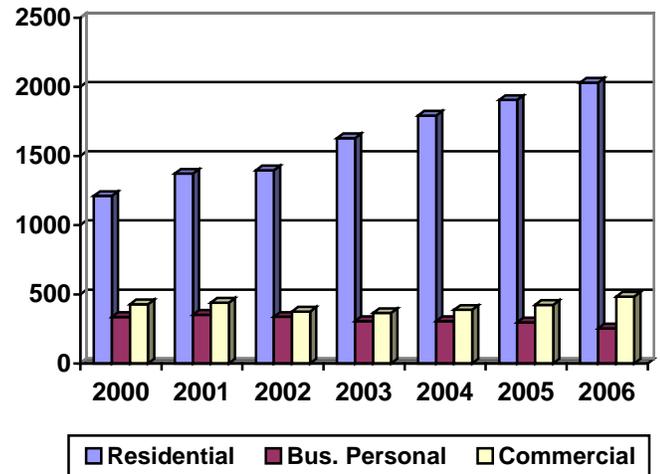
## Increasing Market Values

The City of DeSoto has also enjoyed steadily appreciating market values for residential, commercial and business personal property over the last six years.

### DeSoto Tax Roll Total Market Values (\$ Millions)

All Real Property and Business Personal Property Parcels

Year	Residential	%	Bus. Personal	%	Commercial	%	Total
2000	1,210.6	61.3	336.1	17.0	428.1	21.7	1,974.8
2001	1,372.2	63.4	352.3	16.3	439.0	20.3	2,163.5
2002	1,395.6	66.2	336.9	16.0	375.6	17.8	2,108.0
2003	1,627.7	70.8	306.7	13.3	365.1	15.9	2,299.5
2004	1,790.8	72.1	305.8	12.3	387.6	15.6	2,484.1
2005	1,905.6	72.6	297.7	11.3	423.3	16.1	2,626.5
2006	2,030.1	73.4	254.1	9.2	483.4	17.5	2,767.6



Source: Dallas CAD Certified Est. Values Report - July 25<sup>th</sup> each year.

## Property Tax Rates

2007 Ad Valorem Tax Rates (Per \$100 Assessed Value)

### Property in DeSoto Independent School District

City of DeSoto	0.70973
DeSoto ISD	1.49
Dallas County	0.567214
Total	2.766944

### Property in Dallas Independent School District

City of DeSoto	0.70973
Dallas ISD	1.199643
Dallas County	0.567214
Total	2.476587

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

The State of Texas does not assess an ad valorem property tax at this time.

## 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 2006 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	24,987
Civilian Unemployed	1,074
Not in Labor Force	9,433
Unemployment Rate	3.03%

Source: Claritas, Inc., June 2007

## DFW MSA Workforce

### Dallas/FW MSA Civilian Labor Force

Civilian Employed	3,013,775
Civilian Unemployed	139,255
Unemployment Rate	4.4%

Source: Texas Workforce Commission (Tracer2), June 2007

## Top Employers in DeSoto

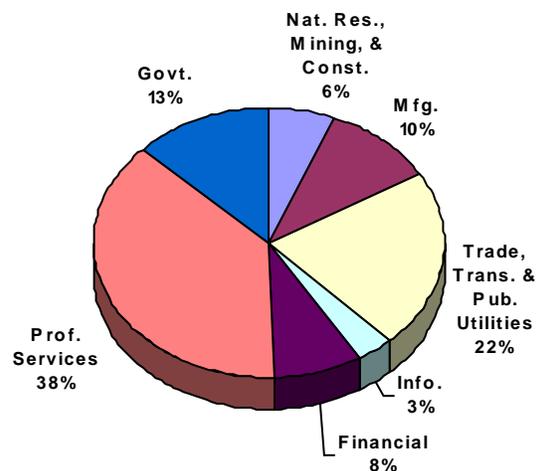
The largest employers in DeSoto include retailers, manufacturers, health care providers, a publisher and governmental organizations.

<u>Name</u>	<u>Business</u>	<u>Employment</u>
DeSoto ISD	Public Education	924
City of DeSoto	City Government	367
DIAB	Manufacturer	325
Solar Turbines, Inc.	Manufacturer	300
Wal Mart Distribution	Distributor	240
Williamsburg Village	Healthcare	210
McGraw-Hill	Publishing	155
Tom Thumb	Grocery	150
Albertson's	Grocery	126
Kroger	Grocery	125
DW Distribution Inc.	Distributor	124
Park Manor	Nursing Home	124
ZEP Manufacturing	Manufacturer	118
MCM Grande`	Motel	102
The Cedars	Mental Health Center	100
Cracker Barrel	Restaurant	100
Fashion Glass & Mirror	Manufacturer	86
U.S. Concrete	Manufacturer	85
Texas Air Mfg	Manufacturer	80

Source: DeSoto EDC, 2006

The DFW Metroplex labor force brings diversified skills to the marketplace. 2006 non-farm employment in the DFW MSA totals **2,970,100** in various NAICS Sectors.

<u>Industry</u>	<u>Employment Estimate</u>
Natural Res., Mining & Construction	182,600
Manufacturing	304,800
Trade, Transportation & Public Utilities	643,900
Information	95,500
Financial, Insurance & RE	239,800
Professional & Business Services	1,125,200
Education & Health Services	
Leisure & Hospitality	
Other Services	
Government	378,300
<b>Total Non-Agricultural</b>	<b>2,970,100</b>



Source: Greater Dallas Chamber/The Peryman Group

## 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](http://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): 26.0 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

### **Southwestern Bell, AT&T & others**

### Cable TV

### **Time Warner**

### Trash Collection

### **Private contractor**

### Broadband

### **Time Warner, AT&T**

## Community Services

### Health Care

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

Focus Daily News	Published twice weekly
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Today DeSoto	Published weekly
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The Dallas Morning News	Published daily
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### Banks

Bank of America

Bank of DeSoto

Chase

Comerica

First National Bank

Guaranty Federal

Inwood National Bank

Wells Fargo

### Hotels/Motels

400 Total Rooms

Best Western

MCM Grande`

Red Roof Inn

Holiday Inn Express

### Fire Insurance Rating

ISO Rating: 2

### Freight Carriers

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

## City Government

Type Government:	Council/Manager
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Number on City Council:	7
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Police Personnel:	68
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Fire Personnel:	60
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Incorporated:	1949
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Total City Employees:	367
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Total Annual Budget:	\$73,923,904
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Land Area (square miles):	21
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Source: City of DeSoto

## Education

### DeSoto Independent School District

DeSoto ISD is a small, suburban district encompassing 23 square miles serving approximately 8,700 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:**

- There are several state Recognized campuses in the district and the district as a whole is rated Academically Acceptable
- 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 2006 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

### 2005-06 SAT and ACT Scores

(81.6% tested vs. 65.5% statewide)

2005 Average SAT Score: 949 Total

2005 Average ACT Score: 19.3

*Note: About 87% of DeSoto High School graduates continue their education at institutions of higher education.*

### 2005-06 Teaching Staff Statistics

Average Total Years Experience	9.7
Average Years Experience with District	5.1
Teachers with Advanced Degrees	19.0%
Students per Teacher Ratio	16.2 to 1

Source: Academic Excellence Indicator System on the TEA website [www.tea.state.tx.us](http://www.tea.state.tx.us), DeSoto Independent School District website [www.desotoisd.org](http://www.desotoisd.org)

### 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

## 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

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

### Mr. Scott D. Livingston

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

Phone: 972-230-9611  
Cell: 972-948-7815  
Fax: 972-230-9670  
E-Mail: [slivingston@dcdc.org](mailto:slivingston@dcdc.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 400 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 1.8 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 .58 - \$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 greater than 47,600, 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 \$117 million for FY 2005-2006.

### 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.

# CITY OF DESOTO, TEXAS

## MISCELLANEOUS STATISTICS

### YEAR ENDED SEPTEMBER 30, 2008

Date of Incorporation	1949
Form of Government	Home Rule Charter, Council/Manager
Land Area	21 square miles
Number of Households	19318
Lane miles of Streets	473
Miles of Alleys	96
Fire Protection:	
Number of Stations	3
Number of Fire Fighters and Officers	68
Support Personnel	1
Police Protection:	
Number of Stations	1
Number of Police and Officers	71
Support Personnel	14
Education:	
Elementary Schools	7
Middle Schools	3
Freshman Campus	1
High School	1
Average Daily Attendance	8877
Municipal Water Departments:	
Water Pumping Capacity	18 mgd
Elevated Water Storage	5 mg
Ground Storage	13 mg
Recreation and Culture:	
Number of Parks	19 with 496 acres
Number of Libraries	1
Public Swimming Pools	1
Employees - Full time	354

**DESOTO**

