

ANNUAL BUDGET
Fiscal Year 2010-2011

City of DeSoto, Texas



DESOTO



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DESOTO



City of DeSoto Reader's Guide FY 2010-2011 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 2010 – 2011 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 ten 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 ten goals.

Budget Message

This document, developed by the City Managers' Office, highlights the objectives to be accomplished during FY 2011 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2010-2011 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, 2010 for all city funds.

- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2008-09, Projected FY 2009-10 and Adopted FY 2010-11.
- 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 FY2011 Budget Document at 972-230-9678.

CITY OFFICIALS

Carl O. Sherman
Mayor
Place 1

Sandy Respass
Place 5

Patricia Ledbetter
Place 2

James Zander
Place 6

Denise Valentine
Place 3

Jerry Edgin
Place 7

Deshaundra Lockhart
Place 4
Mayor Pro Tem

Jim Baugh
City Manager

Tom Johnson
Managing Director
Development Services

Tarron Richardson
Assistant City Manager

Renee Johnson
Managing Director
Parks & Leisure Services

Joe Gorfida
City Attorney

Kathy Jones
Community Relations Manager

Camelia Browder
Managing Director
Financial Services

Mike Brodnax
Police Chief

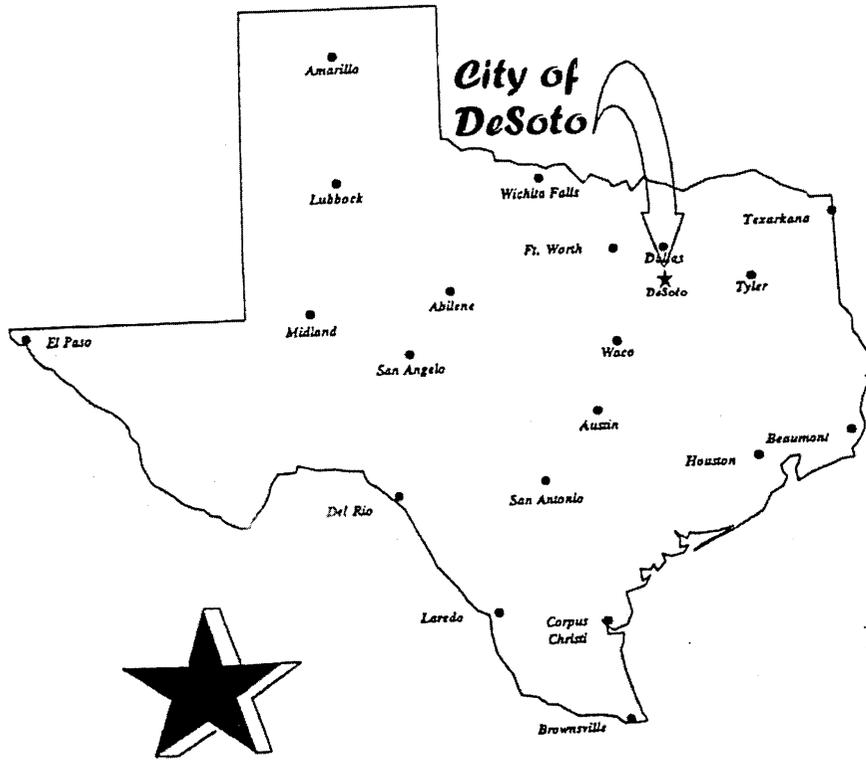
Fred Hart
Fire Chief

Andre Houser
Managing Director
Human Resources

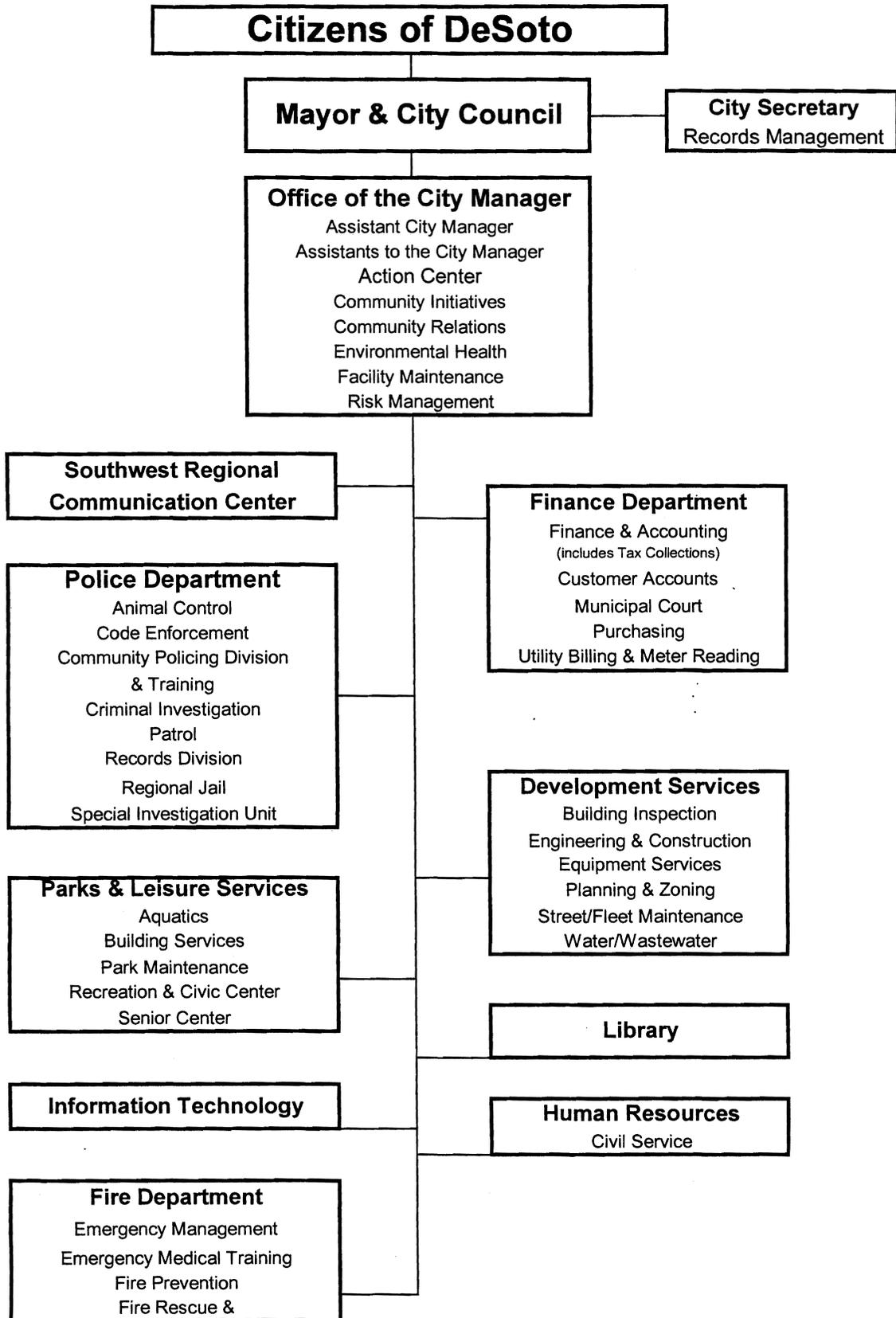
Laura Hallmark
City Secretary

Lucile Dade
Managing Director
Library Services

Dona Fernandes
Managing Director
Southwest Regional Communication
Center



TEXAS



DESOTO





CITY COUNCIL WORK PLAN FY2011 Goals and Objectives

CITY COUNCIL VISION STATEMENT

DeSoto is an All-America City where people live, work, and play in a prosperous, attractive, culturally-inclusive community with sensitivity to its citizens, history, and sustainable environment.

The following items are included in the FY2011 goals and objectives for the City:

GOAL 1) MAKE DESOTO MORE PROSPEROUS

- A. Develop a business plan for a heliport facility in Eagle Industrial Park.
MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY MANAGER'S OFFICE (Quarters 1-4)
- B. Review the results of the public transit study and develop an implementation schedule for public transportation, as well as receive public comment on the multi-year public transportation plan.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, FINANCE DEPARTMENT, COMMUNITY INITIATIVES MANAGER (Quarter 4)
- C. In partnership with Senator Royce 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, utilize the information provided in the feasibility study for a four-year aviation academic program at the University of North Texas at Dallas and participate in a presentation to the 2011 legislative session.
MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarter 1)
- D. In partnership with Cedar Valley College, develop an Associates Degree program for Fire Science and Fire Protection Technology; program to begin in the fall of 2011.
FIRE DEPARTMENT (Quarters 1-4)
- E. Explore the feasibility of a partnership with the University of North Texas at Dallas for a Bachelors Degree in Fire Science.

FIRE DEPARTMENT (Quarters 1-4)

- F. Explore the feasibility of a partnership with Cedar Valley College to develop an Associates Degree program for Public Safety Communications.
SOUTHWEST REGIONAL COMMUNICATIONS CENTER (Quarters 1-4)
- G. Continue DeSoto's online presence through social-networking sites, to improve communication and promote our image as a progressive All-America City.
INFORMATION TECHNOLOGY, LIBRARY, PUBLIC INFORMATION OFFICER, PARKS AND LEISURE SERVICES, HUMAN RESOURCES, COMMUNITY INITIATIVES MANAGER (Quarter 1-4)
- H. Facilitate online access through review of our current website to make the site more user friendly.
INFORMATION TECHNOLOGY, PUBLIC INFORMATION OFFICER, COMMUNITY INITIATIVES MANAGER (Quarters 1-4)
- I. Initiate the identified priority infrastructure improvements in the Eagle Industrial Park, specifically providing water/sewer service to the 95-acre tract along Polk Street to Daniieldale Road.
DESOTO ECONOMIC DEVELOPMENT CORPORATION, MAYOR AND CITY COUNCIL, DEVELOPMENT SERVICES (Quarters 1-4)
- J. 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 Belt Line 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 southwest corner of Pleasant Run Road and Hampton Road.
 6. Encourage potential developers to acquire or retrofit the former Kmart building.
 7. Assist in the redevelopment and securing of new tenants for the former Albertson's building, including exploring the feasibility of undertaking mold cleanup and reimbursement for those services.
 8. Assist in the redevelopment and securing of new tenants for the former Winn Dixie building.
- DESOTO ECONOMIC DEVELOPMENT CORPORATION, MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*
- K. Using results of the 2010 United States Census, begin the process of evaluating and, if necessary, redrawing City Council district lines.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, PLANNING AND ZONING DEPARTMENT (Quarter 1)
- L. Work with local businesses within the industrial park, to encourage participation in a lunchtime express program.

- M. Explore the feasibility of a mixed-use development on the Hampton Road Corridor, including a bed and breakfast and/or convention center atmosphere on the southwest corner of Hampton and Pleasant Run Roads.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarter 1)

- N. Market DeSoto as a premier location, through an online campaign that includes video/commercial advertisement.
PUBLIC INFORMATION OFFICER, INFORMATION TECHNOLOGY, DESOTO CHAMBER OF COMMERCE, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

GOAL 2) EMPLOYMENT-FOCUSED ECONOMIC DEVELOPMENT

- A. Develop and establish a mixed-use zoning district in the Zoning Ordinance.
 - 1. Approve mixed-use zoning districts. *(Quarter 1)*
 - 2. Identify potential areas to be rezoned. *(Quarter 2)*
 - 3. Implement rezoning of identified areas. *(Quarters 3-4)**MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES*

- B. Complete the Solar Turbines area planned development, as identified in the Industrial Park Rezoning Project.
DEVELOPMENT SERVICES (Quarter 1)

- C. Discuss and review for the possibility of modifying the building development standards to allow for metal constructed buildings in the area zoned "I" in the Eagle Industrial Park.
DEVELOPMENT SERVICES, PLANNING AND ZONING COMMISSION, CITY COUNCIL (Quarters 2-3)

- D. 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)

- E. Based upon the results of the entertainment venue study, explore the economic feasibility and potential location(s) for a regional attraction entertainment venue in DeSoto.
CITY MANAGER'S OFFICE, DESOTO ECONOMIC DEVELOPMENT CORPORATION, PARKS AND LEISURE SERVICES (Quarters 1-2)

GOAL 3) ENCOURAGE REGIONAL ECONOMIC DEVELOPMENT

- A. Develop a regional economic development vehicle to attract major employers to the Best Southwest region.

GOAL 4) MAKE DESOTO A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY

- A. Develop the 2012-2016 Capital Improvement Plan and prepare informational material for the November 2011 Bond Referendum.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, FINANCE DEPARTMENT (Quarters 3-4)
- B. Implement the FY2011 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)
- C. Continue efforts to implement the Hampton Road Redevelopment Plan.
 - 1. Focus efforts to work with potential developers at the South Hampton Road at Belt Line Road node and the "Central Park" node.
 - 2. Conduct a joint meeting with the DEDC and Chamber Executive Boards to discuss their respective roles and responsibilities.
 - 3. Install lighted street signs at four intersections.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES (Quarters 1-4)
- D. Implement a plan to incorporate electronic materials as part of the services provided at the DeSoto Public Library.
LIBRARY, INFORMATION TECHNOLOGY (Quarters 1-4)
- E. Discuss and consider a City-sponsored grant program designed to replace along major thoroughfares dilapidated wooden fences with more durable fence materials.
DEVELOPMENT SERVICES, CITY MANAGER'S OFFICE (Quarters 1-2)
- F. Form a coalition between police officers and ministers who live or work in DeSoto (DeSoto Police And Clergy - DPAC). The coalition will allow ministers to provide counseling services to victims and perpetrators of crimes, be actively involved in youth sports activities, and be available as mentors for youth. They will also be expected to be a liaison between the community and law enforcement to encourage open communication and build relationships.
 - 1. Define activities, roles and expectations.
 - 2. Encourage growth/participation within ministerial community and acceptance within the police ranks.
POLICE DEPARTMENT (Quarters 1-2)

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

- A. Create a pictorial or video history of the restoration of the Nance Farm facilities.

PUBLIC INFORMATION OFFICER, DESOTO TEXAS HISTORICAL FOUNDATION BOARD, CITY MANAGER'S OFFICE (Quarters 1-4)

- B. Plan and develop an archival system for historical documents/materials to be housed in the DeSoto Public Library for reference and display.
LIBRARY, INFORMATION TECHNOLOGY, DESOTO TEXAS HISTORICAL FOUNDATION BOARD, RECORDS MANAGEMENT (Quarters 1-4)
- C. As part of Juneteenth Celebration, include local African-American historical contributions.
DESOTO TEXAS HISTORICAL FOUNDATION BOARD, PARKS AND LEISURE SERVICES, LIBRARY (Quarters 1-4)

GOAL 6) CONSERVE AND PROTECT DESOTO'S ENVIRONMENT

- A. Staff to continue review of all operations relative to the usage of energy and develop for presentation to the City Council a plan to reduce the energy required to provide our current levels of service.
ALL DEPARTMENTS (Quarters 1-3)
- B. Evaluate the effectiveness of solar panels at the Town Center complex for reducing the amount of energy used to power Town Center.
HEALTH INSPECTOR, CITY MANAGER'S OFFICE (Quarter 3)
- C. Adopt the 2009 International Building and Fire Codes and the 2008 National Electric Code with local amendments.
DEVELOPMENT SERVICES, FIRE DEPARTMENT (Quarters 1-2)
- D. Develop an implementation strategy for a community mulching program.
COMMUNITY INITIATIVES MANAGER, DEVELOPMENT SERVICES (Quarters 1-2)
- E. Explore possible participation in the North Central Texas Council of Government's (NCTCOG) Illegal Dumping Case Study Program.
MAYOR AND CITY COUNCIL, CODE ENFORCEMENT (Quarters 1-4)
- F. Assess illegal dumping issues in DeSoto and apply for grant(s) that may fund avenues for illegal dumping abatement.
MAYOR AND CITY COUNCIL, CODE ENFORCEMENT, COMMUNITY INITIATIVES MANAGER (Quarters 1-4)
- G. Evaluate the Recycling Pilot Program and determine future implementation.
COMMUNITY INITIATIVES MANAGER (Quarter 3)
- H. Gather public input and other data that will be used to compose the new solid waste contract.
COMMUNITY INITIATIVES MANAGER, PUBLIC INFORMATION OFFICER (Quarter 4)

GOAL 7) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

- A. Evaluate the effectiveness of the FY2010 and incentivize the FY2011 Employee Wellness Program for City employees.
HUMAN RESOURCES (Quarters 1-2)
- B. The Mayor and City Council will host an employee appreciation luncheon in the spring of 2011.
MAYOR AND CITY COUNCIL (Quarter 2)

GOAL 8) CONTINUE LEADERSHIP ROLE IN COLLABORATIVE EFFORTS WITHIN THE REGION

- A. Continue participation in the Emmitt J. Conrad Internship Program administered through Senator Royce West's Office.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarter 3)
- B. Continue to support efforts to obtain grant funding for youth programs, which support a long-range comprehensive program for youth in the City of DeSoto.
MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)
- C. Present to the Best Southwest Cities a report that explores the feasibility of regional partnership for mulching and/or household hazardous waste.
CITY MANAGER'S OFFICE, COMMUNITY INITIATIVES MANAGER, DEVELOPMENT SERVICES, HEALTH INSPECTOR (Quarters 3-4)
- D. Continue discussion with other Best Southwest Cities the possibility of intercity public transportation options.
CITY MANAGER'S OFFICE, MAYOR AND CITY COUNCIL (Quarters 1-4)
- E. Explore the feasibility of providing to all DeSoto public school students access to the DeSoto Public Library.
LIBRARY, MAYOR AND CITY COUNCIL (Quarters 1-2)

GOAL 9) BECOME A DESTINATION FOR ARTS, ENTERTAINMENT, AND SPORTS

- A. Continue partnership with hotel/motel operators to develop a regional audience for Corner Theatre events.
PUBLIC INFORMATION OFFICER, PARKS AND LEISURE SERVICES (Quarters 1-4)
- B. Strategically pursue entertainment development (movie tavern and "iT'Z").
MAYOR AND CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- C. Identify potential location(s) to construct a skateboard park.
PARKS AND LEISURE SERVICES (Quarters 1-2)

GOAL 10) 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; and,
 2. Coordinate with the Program's volunteer leadership in identifying properties with Code and/or structural issues which could be addressed through the Program.
- MAYOR AND CITY COUNCIL, CITY MANAGER'S OFFICE, PUBLIC INFORMATION OFFICER, POLICE DEPARTMENT/CODE ENFORCEMENT (Quarters 1-3)*
- B. Continue to support the DeSoto Dining and Dialogue Program through continuation in the FY2011 budget of financial support through the grant philosophy.
- MAYOR AND CITY COUNCIL, PUBLIC INFORMATION OFFICER (Quarters 1-4)*
- C. Continue to support homeowners' associations through
1. Mayor's meetings with HOA officers on quarterly bases;
 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 MANAGER (Quarters 1-4)*
- D. Enhance communication by hosting periodic meetings with residents in senior living facilities.
- MAYOR AND CITY COUNCIL, DESOTO SENIOR CENTER MANAGER, PUBLIC INFORMATION OFFICER (Quarters 1-4)*
- E. Continue to expand the Library's collection of Hispanic materials to better serve the needs of our community.
- LIBRARY (Quarters 1-4)*
- F. Explore the feasibility of increasing along major thoroughfares the number of display locations for banners that advertise City-sponsored events.
- PARKS AND LEISURE SERVICES, PUBLIC INFORMATION OFFICER (Quarters 1-3)*
- G. Enhance the website calendar to ensure that it offers a comprehensive list of upcoming events.
- INFORMATION TECHNOLOGY, PUBLIC INFORMATION OFFICER (Quarter 1)*
- H. Devise and host a community pet-appreciation event.
- TRI-CITY ANIMAL SHELTER BOARD (Quarter 3-4)*

DESOTO



OFFICE OF THE CITY MANAGER

October 1, 2010

Dear Honorable Mayor and Council Members:

Again this year the major focuses of the discussion at the work session on March 25, 2011, were the lingering national housing downturn and the continued effect this housing slump might have on real estate values in DeSoto. It was the general hope that the housing slump in DeSoto had bottomed out and we would not lose additional property value. At the March meeting we were forecasting a tax roll valued at \$2,980,000,000. Because of the soft economy It was generally agreed that the FY 2011 budget and the FY 2012 Planning Budget would again represent an effort to maintain a balance between the current level of services and the charges for those services - whether property tax, commodity or service fees. To this end the following objectives and realities were suggested to serve as the backdrop and focus for the FY 2011 and FY 2012 budgets.

1. In the General Fund develop a base budget representing the current level of service provided through that fund. The first priorities in the effort to maintain the current service level are Fire, Police and Code Enforcement services. Maintaining the current service mix and level should be the top budget priority.
2. If an increase in the O&M portion of the tax rate were necessary to maintain the current level of services, then as a part of budget strategy provide a suggested service reduction package that would maintain the current O&M rate.
3. Because of the loss in value the I&S portion of the overall tax rate will have to be increased to generate revenue sufficient to meet our debt payment obligations. It was suggested that an increase of \$0.03 might be necessary.
4. In the Utility Fund the results of the transition from financing the capital needs of that fund out of current revenue to debt will again in FY 2011 be manifest through Principle and Interest payments.
5. In all funds maintenance and replacement schedules would be reviewed to make sure that the schedule as presented represented the most efficient and effective use of funds.
6. In all funds maintain employee salaries at the market level by implementing the results of the annual salary survey.
7. With the new Hotels in DeSoto the Hotel Occupancy Fund it was speculated that revenue should continue to experience growth. Support of Nance Farm and the Arts Grants should each be increased to \$80,000. \$235,000 was earmarked for program development by the Tourism committee of the DeSoto Chamber of Commerce. The focus on financial accountability for programs in this fund should continue in FY 2011.

In addition to the items discussed at the March 25, 2010 work session, the council discussed at the Annual Planning retreat, the following additional objectives that would have an impact on the FY 2011 budget.

Four Lighted Street Signs	\$50,000
HOA Grant Program	\$20,000
Summer Intern Program	\$25,000
Summer Youth Program	\$75,000

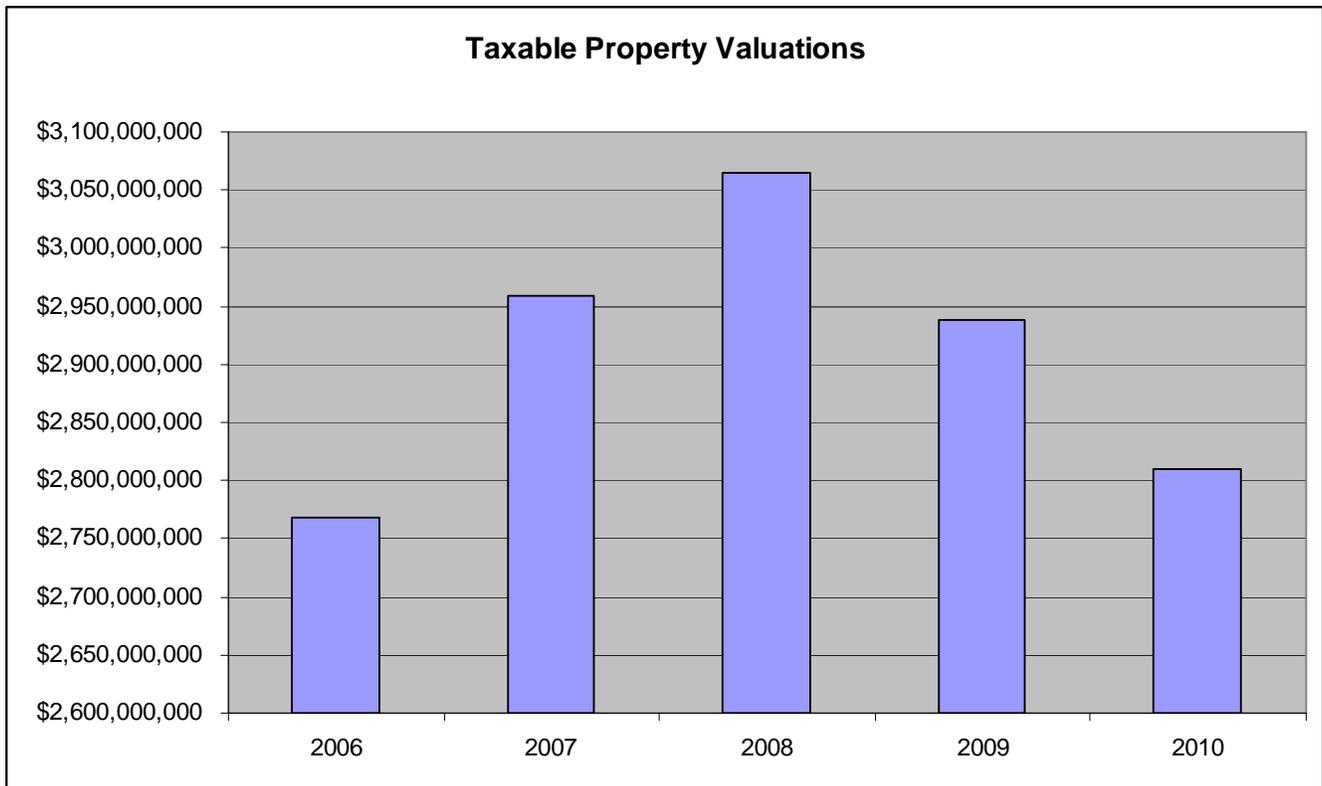
In addition to the above items, the Web Site Update will be \$6,100 during the current fiscal year for the update and have a continuing maintenance cost of \$1,068 which is budgeted in the Information Technology Budget under 101-3605-11-14 Website Maintenance.

GENERAL FUND

REVENUE

The current reality is that our property value did not level off, instead the tax roll reflected a continued decline in value. The certified roll for FY 2010 was \$2,938,727,244; the FY 2011 General Fund budget is built on a Tax Roll of \$2,810,329,891- a loss of an additional \$128,397,353 in value from FY 2010. In the last two budget years DeSoto has lost \$254,155,981 in property value representing \$1,260,410 in tax revenue at our FY 2010 O&M tax rate. At our current taxable valuation, it would require \$0.045 to replace this lost revenue.

The following chart illustrates the change in certified taxable valuation:



While the property tax is the single most significant revenue source for the general government activities, it is not the only source. The second largest revenue source is the Sales Tax. In the FY 2010 budget we projected sales tax from an optimistic perspective. The actual performance of this revenue source is even better than our projection. Based on this positive trend we projected the FY 2011 revenue from sales tax at \$405,000 more than our FY 2010 budget. We have some new retail stores in DeSoto and the passage of off premise sales of beer and wine are certainly adding to this strong performance. This increased Sale Tax revenue is the equivalent of \$0.014 on the tax rate.

In the other revenue sources we have projected some slight increases and some slight decreases but on the whole the cumulative effect of these sources is a flat projection when compared to the FY 2010 budget.

Total revenue for the FY 2011 General Fund, is \$29,760,521 which is 2% below the projected revenue upon which the FY 2010 budget was built. At this revenue level, even after careful reduction of operating expenses, service adjustments were necessary. However, one of your budget instructions for the FY 2011 budget was to develop a budget that provides essentially the same level of general government services. Based upon this objective it was necessary to increase the O&M tax rate by \$0.009 for a total O&M rate of \$0.50492. This increase generated an additional \$252,929 bringing the total General Fund revenue to \$29,760,521. The base budget represents a no reduction in service spending plan and is built on this small increase to the O&M tax rate.

Before leaving this topic I think it is important to put this O&M Tax Rate increase in some perspective. In order to do this it is necessary that the discussion consider both the revenue and expense side of the equation.

As noted above the City of DeSoto between FY 2009 and FY 2011 lost \$254,155,981 in property value. Most of this loss is in the area of single family homes. This two year decline represents a 8.3% loss in value. For our homeowners this is good news because at the same O&M tax rate their tax bill for City services has been reduced. For example, a home valued at \$150,000 in FY 2009 would have paid \$729 for O&M. This same home in FY 2011 now valued at \$137,550 would have an O&M tax of \$695. This difference multiplied over the entire community explains, in a nut shell, the problem. The O&M tax rate in FY 2009 was \$0.48592; to generate the same level of revenue against the FY 2011 property value the O&M rate would have to be \$0.53. The reason the increase is not the full \$0.053 is because of the one cent increase in the O&M rate in FY 2010 and the upturn in sales tax due to the successful beer and wine referendum in the fall of 2009. Additionally, operating budgets have been reduced again this year by removing all non essential and/or optional items. The service level represented in the FY 2011 budget is at the same level as provided in FY 2009, but at a reduced total dollar cost of \$695 at the O&M rate of \$0.50492. The equation is fairly simply: current revenue equals current expenditure. Now let's look at expenditures.

EXPENDITURES

Since the FY 2011 spending plan is designed to maintain the services we are currently providing, there are no new programs or initiatives to highlight. The cost of services provided through the General Fund has remained basically flat for the past three fiscal years at \$29.8 million dollars per

year. The Managing Directors have utilized every innovative cost reduction measure they can find to maintain expenses at this level. Accordingly, I am comfortable that this number represents the basic cost to continue the current service level.

In FY 2010 we enjoyed a rate reduction in our health and dental insurance as the result of the low usage experienced in FY 2009. For FY 2011, however, our cost for health and dental insurance will increase by 16.5% over FY 2010 costs. In order to keep this increase to this minimum we have made some strategic changes in our health plan. The most significant include, an increase in the deductible for both the core plan and the buy-up plan, increase in the co-pay in both plans, and in the buy-up plan a decrease of coverage after deductible on hospital expenses from 90% to 80%. To maintain the current coverage for FY 2011 would have resulted in an increase of 44.1%.

Again this year the Human Resources Department conducted a salary survey of cities in the Metroplex that compare favorably to DeSoto in terms of size and community wealth. As a result of this survey no market adjustment in any of the salary categories is warranted. The only increases in salary will be the step increases in the Fire and Police Departments and in the non civil service Departments increases to employees who become eligible to move toward the mid point of their salary range. These normal increases appear in the budget each year in addition to any market adjustment. The total of these increases will be \$85,000 in FY 2011.

PARKS AND LEISURE SERVICES

In the preliminary stages of developing the Parks and Leisure Services (PALS) FY 2011 budget, the Recreation Revolving Fund played a significant role in absorbing projected expenditures that would traditionally be expensed through the General Fund. This creative budgeting strategy has enabled PALS to maintain their current level of services with less funding than in FY2010.

In summary, PALS decreased their number of part-time employees from eight (8) to four (4) to manage the daily operations of the Civic and Recreation areas of the facility. This organizational change enabled PALS to create one (1) full-time position and finance the benefits through the Recreation Revolving Fund. Moreover, in FY2011, the Recreation Revolving Fund will provide \$9,943 to supplement staffing costs associated with holidays, special events and summer programs.

Lastly, over the past year, PALS executive team has been proactively exploring viable options to enhance the sanitary conditions of the fitness center and overall maintenance of the equipment. In an effort to address these very concerns, PALS felt it was necessary to hire one (1) part-time employee to conduct these various affairs. Therefore, in the FY2011 budget, this position will be funded through the Recreation Revolving Fund in the amount of \$10,400.

STREET MAINTENANCE

In the Street Maintenance Division (101-03-20) three service providers and one supervisor have been moved from the General Fund and placed in the Storm Drainage Fund (522). The total impact of this transfer is \$180,299. We have been discussing this move for some time as this crew works almost exclusively on drainage maintenance issues. The Storm Drainage Fund can absorb this transfer of cost without any adverse effect on the capital projects planned to be financed through

this fund over the next five year CIP. This cost transfer is projected in the FY 2012 planning budget as well.

REGIONAL DISPATCH

Regional Dispatch is funded out of the General Fund expensed through Non Departmental (101-3917-99-01). In the Regional Dispatch fund a significant fund balance has accrued over the past several years. We are proposing to use some of this fund balance to lower each cities contribution rate. Additional reductions in cost have also been enacted and we are projecting an increase in revenue earned from alarm monitoring. The result is a contribution rate of \$815,684 for each city in FY 2011 compared to \$891,795 in FY 2010.

OVERALL ASSESSMENT

The General Fund budget meets the general government objectives enumerated earlier. Of equal importance is the fact that this was done in the face of continued loss in property value. However, as stated earlier there are no new programs or initiatives in the spending plan for the FY 2011 General Fund.

Revenues for the FY 2011 budget are \$29,760,521 and operating expenditures of \$29,753,370 resulting in current revenue higher than current expenses by \$7,151. The FY 2011 General Fund revenue is based in part of an O&M tax rate of \$0.50492. The city maintains a fund balance in the General Fund equal to 60 days of operation. Anything above this amount is considered to be fund balance available for appropriation. For the year end FY 2010 our fund balance amount was \$1,320,574. Several items are identified in the FY 2011 Budget for using this available fund balance. The Summer Youth Program is listed at \$75,000, the Lighting of Street Signs is \$50,000, the Summer Intern Program is \$25,000, and the HOA Grant Program is \$20,000. In addition the use of fund balance contains \$221,335 for the Economic Incentives and \$15,000 to continue the User Fee Analysis.

WATER AND SEWER FUND

The Water and Sewer Fund is the second largest fund in terms of both revenue and employees performing services through this fund. 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 water discarded into the sanitary sewer system.

REVENUE

The rates for water and sewer services are increased again this year to 2.5%. This increase is a part of a five-year plan to move capital cost from a pay-as-you-go basis to long-term debt. In order to accomplish this the rates for water and sewer service will be increased 5% each of the remaining years. FY 2011 is the third year of that plan. Revenue for FY 2011 is \$14,972,201. This is based on a year of average rainfall and the 2.5% rate increase.

EXPENDITURES

As in the General Fund there are no new programs or initiatives in the Water and Sewer Fund. The major increase in cost is in the area of contracted services. We contract with Dallas Water Utilities for processed water and with the Trinity River Authority (TRA) for sanitary sewer service. These two contracts are projected to increase by a total of \$ 351,750 in FY 2011. These two accounts can be located at 502-3521-03-20 and 502-3522-03-20 respectively. Total expenditure proposed for FY 2011 in this fund is \$14,520,693.

OTHER FUNDS

There are several additional funds, which support personnel that are reviewed and discussed. These include: the **Hotel Occupancy Fund**, the **Storm Drainage Fund**, the **Sanitation Fund**, the **Interest and Sinking 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 I&S Fund is supported through a portion of the total property tax rate. The Dispatch and Jail Funds are supported through contributions from the General Fund and from the other cities with whom we have partnered. Our contribution to these joint programs is found in the General Fund under non-departmental; the account numbers are 101-3917-99-01 and 101-3918-99-01 respectively.

REVENUE

Revenue in the Hotel Occupancy Fund is projected with a slight increase in FY 2011. Revenue for the Storm Drainage Fund is derived from the \$6 per month per residential property and \$24 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.

The Sanitation fund receives revenue through the monthly charge for service to remove residential solid waste as well as commercial solid waste removal. The residential monthly rate of \$14.74 will remain the rate through the existing disposal contract, which expires in 2012. I&S portion of the property tax rate will provide revenue sufficient to the principle and interest associated with servicing our debt in FY 2011. A rate of \$0.2302 is required in FY 2011 for this purpose. The FY 2011 rate represents an increase of \$0.0264 this is due to the lost property value discussed earlier in this memorandum. 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 \$240,850 in the jail operation and \$815,684 in dispatch.

EXPENDITURES

Hotel Occupancy Fund

During FY 2010 the City Council in discussion with the Tourism Committee of the Chamber of Commerce has spent considerable time focused on the objective and operation of this fund. As a result of these discussions the City Council has adopted a Policy and Procedure statement to provide guidance in the operation of this fund. Additionally, early allotments for FY 2011 were made. These general allocations are: \$80,000 for Nance Farm maintenance, \$80,000 for Arts Grants, \$54,450 for debt service for the BMX facility and \$235,000 to the Tourism Committee of the

Chamber of Commerce to develop a program to bring people to DeSoto and put “heads in the beds” of our local hotels.

Storm Drainage Fund

As noted earlier in this memorandum one supervisor and three service providers have been moved into this fund in FY 2011. These expenses are reflected in 522-03-20. This fund has historically carried the expense of the Drainage Engineer, so with the addition of the four additional personnel this fund now supports personnel costs associated with five employees.

Sanitation Fund

There are no changes in this fund for FY 2011.

I&S Fund

The Debt Service Fund is unique in that we are required to adopt a tax rate which will provide enough revenue to pay the principal and interest on our debt. The two components in the calculation of the tax rate are the taxable value of property and the amount required to be paid during that fiscal year. Due to the decrease in the taxable property values and the somewhat escalating payments due on the existing debt, this portion of the tax rate will be increased by 2.64 cents to \$0.2302 per \$100 of valuation in FY 2011. With a zero percent estimation of growth in the taxable valuation for FY 2012, an additional increase in the tax rate of approximately 2.71 cents will be needed to provide for the payments coming due in FY 2012.

Regional Dispatch Fund

This year welcomed the tenth anniversary of a collaborative initiative that began with the opening of Southwest Regional Communications Center (SWRCC) in 2000. The partnership between the Best Southwest cities of DeSoto, Duncanville and Cedar Hill has been extremely beneficial in terms of reducing the costs associated with operating individual emergency dispatch centers. In today’s economy, these joint ventures are of the utmost importance in terms of sharing costs. The significance of this collaboration was justified with preparation of the FY 2011 budget for SWRCC.

After a successful year of managing its budget in FY 2010, SWRCC was able to utilize its fund balance of \$218,101 to acquire equipment and finance facility improvements. SWRCC has planned to utilize \$200,000 of the \$218,101 to purchase the NexEdge radio system; Remote site monitoring equipment for the NexEdge radio system (\$24,000); Replacement of existing radio equipment with NexEdge compatible radios (\$12,000). Secondly, over the years, SWRCC has delayed the replacement of flooring to fund other projects. It is anticipated that this renovation project will cost approximately \$35,000. Lastly, it is imperative that SWRCC continues to evolve with the numerous advancements in technology for emergency dispatch communications. Therefore, SWRCC will allocate \$50,000 (first phase \$24,000; second phase \$26,000) for the purchase of NG (Next Generation)-911 equipment. This technology will enable SWRCC personnel to receive text messages, video, and other forms of media to better serve our citizens.

As a result of the use of the fund balance to procure the aforementioned items, the participating municipalities were able to reduce their annual contributions during these tough economic times. In FY2011, SWRCC will receive \$2,458,302 from all three (3) cities. However, unlike the other two (2) municipalities, the City of DeSoto provides its share by allocating \$789,424 to the General Fund

and transferring \$26,260 to the Debt Service Fund. Although the allocation from the City of DeSoto is divided into two (2) categories, the total contribution is equivalent to the cities of Cedar Hill and Duncanville.

The contributions from all three (3) cities in FY2011 are noticeably less than it was in FY2010. This is primarily due to SWRCC making various organizational changes for the betterment of the organization, which will ultimately improve its efficiency and effectiveness. This strategic initiative involved a reduction in the number of supervisors and an increase in dispatchers. In essence, this business plan will greatly decrease the amount of expenditures for overtime once all personnel have been sufficiently trained.

Regional Jail Fund

This cooperative effort with the Cities of Cedar Hill and Lancaster has been successful in keeping up with the increasing demand it has experienced. The funding required in FY 2011 from each city is \$240,850 which is just slightly less than the 2010 funding.

OTHER TOPICS

The FY2011 Work Plan and the FY 2011-2015 CIP.

2011 WORK PLAN

Included with this budget material is a copy of the 2011 Work Plan. One of the items worked on during July retreat was the development of Goals and the identification of objectives to further these goals. The staff then took this work and identified departments responsible for the objectives at a time in which work on the objective should be begun or be completed. Other objectives were added by the Managing Directors, which they felt would also further the Council's stated Goals.

Finally, as a part of the budget process we have identified any costs associated with the objectives in this plan. We will utilize the available fund balance in the General Fund in FY 2011 as the source to finance these programs:

HOA Grant Program	\$20,000
Summer Intern Program	\$25,000
Four Lighted Street Signs	\$50,000
Summer Youth Program	\$75,000
Citizen Relation Mgmt. Software	\$25,000

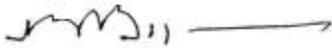
FY 2011 – 2015 CIP

Also included with this budget material is a summary sheet on FY 2011 – 2015 CIP. After our discussion on the CIP at the work session on April 1, 2010; staff prepared this draft based on the direction received during that discussion. Because of the significant loss of tax value the funding plan covered only the first year and the use of Certificates of Obligation as the debt instrument.

CONCLUSION

The past two budgets have been a real challenge to prepare, and in the case of the FY 2010 budget, to operate in delivering to the citizens of DeSoto quality services. I am sure the FY 2011 budget will be equally challenging to manage. These budget tasks, difficult as they are, are accomplished because of the teamwork between the Managing Directors and their staff and the clear and thoughtful budget policy direction by the City Council. All have had to do their part to make it possible to continue providing quality services on a shrinking tax base. Thanks to each of you for doing your part so well.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Baugh", followed by a horizontal line extending to the right.

Jim Baugh
City Manager

DESOTO



**CITY OF DESOTO
FY 2011 BUDGET CALENDAR**

February 2010	Mail CIP Questionnaires and Invite Input Via City Web Page	City Staff
March 1-15, 2010	Budget Training for Staff, Distribution of Budget Work Papers, Reports, and Account Numbers	Finance Staff, Departmental Budget Staff
March 5, 2010	Meeting with Department Heads on Allocations and the Budget Process	City Manager, Assistant City Manager, Finance Director
March 25, 2010	Workshop with City Council on Budget and CIP Plan	City Council, City Manager, All Department Heads
April 1, 2010	CIP Workshop	City Council
April 19, 2010	Operating budgets due to Finance	Department heads
May 1-11, 2010	Department Reviews with City Manager	City Manager, Finance Director, Department Heads
May 21, 2010	Performance Measures, Goals and Objectives Due to Organizational Department	Department Heads
July 2, 2010	All Insurance Cost Estimates, Performance Measures, and PIP Measures Due	City Manager, Department Heads
July 15, 2010	Budget Message from City Manager	City Manager
July 22, 2010	Council Budget Workshop	City Council, City Manager, Finance Director
July 23, 2010	Receive Certified Appraisal Roll, Calculate Effective Tax Rate	Tax Assessor/Collector
July 29, 30, 31, 2010	Council Workshop on Budget	City Council, City Manager, Finance Director, department Heads
August 3, 2010	Resolution Accepting the Tax Roll, Discuss Tax Rate, and Take Record Vote	City Council
August 10, 2010	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director
August 15, 2010	Publish "Effective and Rollback Tax Rates and Schedule"	Tax Assessor/Collector
August 17, 2010	Public Hearing on Tax Rate	City Council
September 7, 2010	Public Hearing on Tax Rate, Budget, Work Plan	City Council
September 10, 2010	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 21, 2010	Consider Adoption of Budget, CIP, Tax Rate, and Work Plan	City Council
October 1, 2010	Fiscal Year 2011 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 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the below information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.
 1. The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
 2. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
 3. A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
 4. A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.

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

City of DeSoto

Basis of Budgeting and Accounting

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

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

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

Financial information is presented using the modified accrual basis of accounting for all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current accounting periods, or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept, since they are both measurable and available within 60 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.

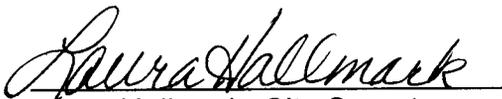
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 6TH DAY OF OCTOBER, 2009.

APPROVED:



Bobby G. Waddle, Mayor

ATTEST:


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 possibility 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)

2007-2008 2008-2009 2009-2010 2010-2011

GENERAL FUND

CITY MANAGERS OFFICE

CITY MANAGER	1	1	1	1
ASST. CITY MANAGER	1	1	1	1
COMMUNITY RELATIONS MANAGER	1	1	1	1
ASSISTANT TO CITY MANAGER	1	1	1	1
CUSTOMER SERVICE REP.	0.5	0	0	0
 TOTAL FULL-TIME POSITIONS	 4.5	 4	 4	 4

CITY COUNCIL/CITY SECRETARY

CITY SECRETARY	1	1	1	1
 TOTAL FULL-TIME POSITIONS	 1	 1	 1	 1

RECORDS MANAGEMENT

RECORDS COORDINATOR	1	1	1	1
 TOTAL FULL-TIME POSITIONS	 1	 1	 1	 1

COMMUNITY INITIATIVES

SR CUSTOMER SERVICE REP (moved to Environmental Health)	0	0	0	0
COMMUNITY INITIATIVES MANAGER	1	1	1	1
CUSTOMER SERVICE REP. (moved from City Manager's Office)	0	0.5	0.5	0.5
 TOTAL FULL-TIME POSITIONS	 1	 1.5	 1.5	 1.5

ENVIRONMENTAL HEALTH/ACTION CENTER

SANITARIAN	1	1	1	1
NEIGHBORHOOD INITIATIVES COOR. (moved from Action Center)	1	1	1	1
CUSTOMER SERVICE REP. (moved from Action Center)	0.5	0.5	0.5	0.5
 TOTAL FULL-TIME POSITIONS	 2.5	 2.5	 2.5	 2.5

FINANCE/ACCOUNTING

MANAGING DIRECTOR	1	1	1	1
ASSISTANT DIRECTOR	1	1	1	1
SENIOR CUSTOMER SERVICE REP.	1	1	1	1
ACCOUNTANT	2	2	1	1
CUSTOMER SERVICE REPRESENTATIVE	1	1	1	1
PART-TIME	0	1	1	1
 TOTAL FULL-TIME POSITIONS	 6	 7	 6	 6

MUNICIPAL COURT

COURT ADMINISTRATOR	1	1	1	1
DEPUTY COURT CLERK	3.5	3.5	3.5	3.5
CITY MARSHAL	0	0	0	0
 TOTAL FULL-TIME POSITIONS	 4.5	 4.5	 4.5	 4.5

PURCHASING

PURCHASING MANAGER	1	1	1	1
 TOTAL FULL-TIME POSITIONS	 1	 1	 1	 1

ORGANIZATIONAL DEVELOPMENT

ORGANIZATIONAL DEVELOPMENT MANAGER	1	0	0	0
 TOTAL FULL-TIME POSITIONS	 1	 0	 0	 0

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

2007-2008 2008-2009 2009-2010 2010-2011

	2007-2008	2008-2009	2009-2010	2010-2011
<u>DEVELOPMENT SERVICES/ENGINEERING</u>				
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	1	1	1
TOTAL FULL-TIME POSITIONS	6	5	5	5
<u>BUILDING INSPECTION</u>				
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
<u>FIRE PREVENTION BUREAU</u>				
FIRE INSPECTOR (Moved to Fire Dept)	1	0	0	0
TOTAL FULL-TIME POSITIONS	1	0	0	0
<u>PLANNING & ZONING</u>				
SYSTEMS ADMINISTRATOR	1	1	1	1
PLANNER	1	1	0	0
PLANNING TECHNICIAN	1	1	1	1
TOTAL FULL-TIME POSITIONS	3	3	2	2
<u>STREET MAINTENANCE</u>				
PROGRAM ADMINISTRATOR	1	1	1	1
OPERATIONS COORDINATOR	3	3	3	2
SENIOR SERVICES PROVIDER	2	2	2	2
SERVICE PROVIDER	4	4	4	1
TRAFFIC TECHNICIAN	1	1	1	1
MAINTENANCE WORKER	0	0	0	0
TOTAL FULL-TIME POSITIONS	11	11	11	7
<u>EQUIPMENT SERVICES</u>				
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
<u>PARK MAINTENANCE</u>				
PROGRAM ADMINISTRATOR	1	1	1	1
OPERATIONS COORDINATOR	1	1	2	2
FIELD SUPERVISOR	1	0	0	0
SENIOR SERVICE PROVIDER	3	3	2	3
SERVICE PROVIDER	4	4	5	4
SERVICE PROVIDER (SEASONAL)	0.5	1	1	1
TOTAL FULL-TIME POSITIONS	10.5	10	11	11

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

2007-2008 2008-2009 2009-2010 2010-2011

	2007-2008	2008-2009	2009-2010	2010-2011
<u>SENIOR CENTER</u>				
PROGRAM MANAGER	1	1	1	1
PROGRAM SUPERVISOR	1	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
<u>BUILDING SERVICES</u>				
FIELD SUPERVISOR	1	1	1	1
SENIOR SERVICE PROVIDER	1	1	1	1
SERVICE PROVIDER	5	5	4	4
TOTAL FULL-TIME POSITIONS	7	7	6	6
<u>RECREATION</u>				
MANAGING DIRECTOR	1	1	1	1
PROGRAM ADMINISTRATOR	1	1	1	1
PROGRAM SUPERVISOR	2	3	3	2
COMMUNITY AFFAIRS STAFF MEMBER	1	0	0	0
RECREATION SPECIALIST	0.58	1.58	1.58	1.58
CUSTOMER SERVICE REPRESENTATIVE	1	1	1	1
P/T RECREATION ATTENDANTS	3	3	3	3
RECREATION SUPERVISOR				1
TOTAL FULL-TIME POSITIONS	9.58	10.58	10.58	10.58
<u>AQUATICS</u>				
POOL MANAGER	1	1	1	1
ASST. 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
<u>POLICE</u>				
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	2	2	2
SECRETARY	1	0	0	1
PROGRAM TECHNICIAN	1	1	1	1
PROGRAM SUPERVISOR	1	1	1	1
PROGRAM COORDINATOR	2	2	2	2
PUBLIC SERVICE OFFICER	7	7	6	6
PART TIME	0	1	1	0.5
TOTAL FULL-TIME POSITIONS	86	85	84	84.5

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

	2007-2008	2008-2009	2009-2010	2010-2011
<u>ANIMAL CONTROL</u>				
SR. ANIMAL CONTROL OFFICER	1	1	1	1
ANIMAL CONTROL OFFICER	1	1	0	0
PART TIME	0	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	2	2.5	1.5	1.5
<u>CODE ENFORCEMENT</u>				
CODE ENFORCEMENT MANAGER	1	1	1	1
CODE ENFORCEMENT OFFICER	2	1	1	1
SENIOR SECRETARY	1	1	1	1
TOTAL FULL-TIME POSITIONS	4	3	3	3
<u>FIRE RESCUE</u>				
FIRE CHIEF	1	1	1	1
ASST. FIRE CHIEF	1	1	1	1
BATTALION CHIEFS	3	3	3	3
CAPTAINS	9	9	9	9
ENGINEERS	9	9	9	9
FIREFIGHTERS/PARAMEDICS	45	45	45	45
PROGRAM COORDINATOR	1	1	1	1
TOTAL FULL-TIME POSITIONS	69	69	69	69
<u>FIRE PREVENTION BUREAU</u>				
FIRE MARSHAL (Moved from Development Services)	0	1	1	1
TOTAL FULL-TIME POSITIONS	0	1	1	1
<u>LIBRARY</u>				
LIBRARY DIRECTOR	1	1	1	1
LIBRARIAN	4	3	3	3
LIBRARY ASSISTANT	2	2	2	2
STAFF ASSISTANT	1	1	1	1
P/T LIBRARY CLERKS/PAGE/LIBRARIAN	3.5	5	5	5
P/T SECRETARY	0.5	0.5	0.5	0.5
TOTAL FULL-TIME POSITIONS	12	12.5	12.5	12.5
<u>INFORMATION SERVICES</u>				
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
<u>HUMAN RESOURCES</u>				
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
<u>TOTAL GENERAL FUND</u>	274.08	272.58	268.58	265.08

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

COOPERATIVE EFFORTS

	<u>REGIONAL DISPATCH</u>	2007-2008	2008-2009	2009-2010	2010-2011
MANAGER		1	1	1	1
TECHNICAL MANAGER		1	1	1	1
SENIOR SECRETARY		1	1	1	1
DISPATCH SUPERVISOR		6	6	6	3
DISPATCHER		23	23	22	22
TECHNICIAN		0	0	0	0
COMPUTER TECHNICIAN		0	0	0	0
PART TIME DISPATCHERS					1.5
TOTAL FULL-TIME POSITIONS		32	32	31	29.5

JAIL OPERATIONS

JAIL SUPERVISOR		0	0	0	0
DETENTION OFFICERS		5	4	10	10
TECHNICAL MANAGER		1	1	1	1
P/T DETENTION OFFICERS		7.06	7.38	1	2
TOTAL FULL-TIME POSITIONS		13.06	12.38	12	13

TOTAL COOPERATIVE EFFORTS

45.06 44.38 43 42.5

WATER & SEWER FUND

CUSTOMER SERVICE

PROGRAM MANAGER		1	1	1	1
FIELD SUPERVISOR		1	1	1	1
SENIOR CUSTOMER SERVICE REPRESENTATIVE		1	1	1	1
TECHNICIAN-UTILITY BILLING		1	1	1	1
CUSTOMER SERVICE REPRESENTATIVE		2.5	2.5	2.5	2.5
UTILITY SERVICE REPRESENTATIVE		1	1	1	1
SERVICE PROVIDER		3	3	3	3
CLERK		0	0	0	0
TOTAL FULL-TIME POSITIONS		10.5	10.5	10.5	10.5

UTILITY

PROGRAM ADMINISTRATOR		1	1	1	1
PROGRAM MANAGER		1	0	0	0
FIELD SUPERVISOR		0	0	0	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
TOTAL FULL-TIME POSITIONS		17	16	16	16

TOTAL WATER & SEWER FUND

27.5 26.5 26.5 26.5

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

<u>STORM DRAINAGE UTILITY FUND</u>					
	<u>DEVELOPMENT SERVICES</u>	2007-2008	2008-2009	2009-2010	2010-2011
DRAINAGE ENGINEER		1	1	1	1
TOTAL FULL-TIME POSITIONS		1	1	1	1
	<u>STREET MAINTENANCE</u>				
OPERATIONS COORDINATOR					1
SERVICE PROVIDER					3
TOTAL FULL-TIME POSITIONS					4
<u>TOTAL STORM DRAINAGE UTILITY FUND</u>		1	1	1	5
	<u>SANITATION ENTERPRISE FUND</u>				
	<u>STREET MAINTENANCE</u>				
STREET SWEEPER		1	1	1	1
TOTAL FULL-TIME POSITIONS		1	1	1	1
	<u>PARK MAINTENANCE</u>				
OPERATIONS COORDINATOR		1	1	1	1
SERVICE PROVIDER		3	3	3	3
TOTAL FULL-TIME POSITIONS		4	4	4	4
<u>TOTAL SANITATION ENTERPRISE FUND</u>		5	5	5	5
	<u>RECREATION REVOLVING</u>				
	<u>RECREATION & CIVIC CENTER</u>				
RECREATION SPECIALIST		0.42	0.42	0.42	0.42
PART TIME RECREATION ATTENDANTS					
TOTAL FULL-TIME POSITIONS		0.42	0.42	0.42	0.42
<u>TOTAL RECREATION REVOLVING FUND</u>		0.42	0.42	0.42	0.42
	<u>JUVENILE CASE MANAGER</u>				
JUVENILE CASE MANAGER		0.5	0.5	0.5	0.5
TOTAL FULL TIME POSITIONS		0.5	0.5	0.5	0.5
<u>TOTAL JUVENILE CASE MANAGER</u>		0.5	0.5	0.5	0.5
TOTAL POSITIONS		353.56	350.38	345.00	345.00

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
ADOPTED BUDGET SUMMARY BY CATEGORY
FY 2010-11

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE
		10/1/2010	REVENUES	EXPENDITURES			9/30/2011
101	GENERAL FUND	\$6,229,866	\$29,412,164	\$27,697,616	\$348,357	\$2,630,589	\$5,662,182
COOPERATIVE EFFORTS							
111	REGIONAL DISPATCH OPERATING FD	\$218,101	\$1,740,628	\$2,624,614	\$789,424	\$52,438	\$71,101
112	CITY JAIL OPERATIONS	\$381,186	\$509,700	\$747,510	\$240,850	\$0	\$384,226
	Subtotal Cooperative Efforts	\$599,287	\$2,250,328	\$3,372,124	\$1,030,274	\$52,438	\$455,327
SALES TAX COOPERATIONS							
118	PARKS & RECREATION FACILITIES	\$259,605	\$408,599	\$0	\$0	\$292,908	\$375,296
347	DEBT SERVICE PARKS DEVELOPMENT	\$38,630	\$500	\$229,880	\$217,000	\$0	\$26,250
	Subtotal Sales Tax Corporations	\$298,235	\$409,099	\$229,880	\$217,000	\$292,908	\$401,546
SPECIAL REVENUE FUNDS							
125	ECONOMIC DEVELOPMENT TRUST	\$0	\$1,289,796	\$1,289,796	\$0	\$0	\$0
209	POLICE DEPT.-STATE SEIZED FUND	\$32,469	\$10,600	\$30,000	\$0	\$0	\$13,069
210	POLICE DEPT.- FED SEIZED FUNDS	\$31,750	\$10,200	\$20,000	\$0	\$0	\$21,950
211	POLICE COMM ORIENTED FUNDING	\$10,627	\$5,000	\$5,000	\$0	\$0	\$10,627
212	POLICE JOINT CITY/SCHOOL GRANT	(\$416)	\$0	\$0	\$0	\$0	(\$416)
221	HOTEL OCCUPANCY TAX FUND	\$282,036	\$452,000	\$395,000	\$0	\$54,450	\$284,586
222	NANCE FARM FUND	\$462,998	\$184,500	\$365,000	\$0	\$0	\$282,498
223	YOUTH SPORTS ASSOC-BASEBALL	\$13,787	\$31,000	\$36,105	\$0	\$0	\$8,682
224	JUVENILE CASE MANAGER FUND	\$44,126	\$26,300	\$23,409	\$0	\$0	\$47,017
225	MUNICIPAL COURT TECHNOLOGY	\$42,636	\$27,000	\$26,000	\$0	\$0	\$43,636
226	MUNICIPAL COURT SECURITY FUND	\$195,594	\$22,000	\$9,020	\$0	\$0	\$208,574
227	RECREATION REVOLVING FUND	\$405,156	\$266,665	\$248,069	\$0	\$0	\$423,752
228	FIRE TRAINING FUND	\$15,285	\$366,850	\$248,257	\$0	\$47,781	\$86,097
229	POLICE GRANT FUND	\$39,411	\$326,103	\$328,372	\$0	\$0	\$37,142
230	ENERGY MANAGEMENT FUND	(\$302,237)	\$12,000	\$1,897,267	\$1,915,864	\$0	(\$271,640)
231	PALS-SENIOR CENTER	\$74,219	\$13,645	\$11,092	\$0	\$0	\$76,772
233	YOUTH SPORTS ASSOC-SOCCER	\$22,091	\$45,425	\$41,975	\$0	\$0	\$25,541
234	POLICE-HOMELAND SECURE GRANT	(\$78,335)	\$0	\$0	\$0	\$0	(\$78,335)
236	LONE STAR LIBRARY GRANT	\$918	\$9,868	\$9,818	\$0	\$0	\$968
238	YOUTH SPORTS ASSOC-FOOTBALL	\$23,895	\$53,000	\$51,940	\$0	\$0	\$24,955
239	YOUTH SPORTS ASSOC-BASKETBALL	\$5,909	\$37,100	\$36,910	\$0	\$0	\$6,099
240	HEALTH FACILITIES DEVEL CORP	\$18,262	\$150	\$100	\$0	\$0	\$18,312
241	HOUSING FINANCE CORP	\$3,421	\$150	\$0	\$0	\$0	\$3,571
242	INDUSTRIAL DEVEL. AUTHORITY	\$28,801	\$250	\$250	\$0	\$0	\$28,801
243	YOUTH SPORTS-ROADRUNNER TRACK	\$0	\$0	\$0	\$0	\$0	\$0
247	YOUTH SPORTS-GIRLS SOFTBALL	(\$101)	\$3,295	\$2,630	\$0	\$0	\$564
264	FIRE GRANT FUND	\$7,705	\$0	\$0	\$0	\$0	\$7,705
270	CANDLE MEADOW PID	\$1,200	\$260,722	\$260,722	\$0	\$0	\$1,200
624	LIBRARY REVENUE FUND	\$31,543	\$8,000	\$7,000	\$0	\$0	\$32,543
	Subtotal Special Revenue Funds	\$1,412,749	\$3,461,619	\$5,343,732	\$1,915,864	\$102,231	\$1,344,269
DEBT SERVICE FUNDS							
305	BOND DEBT SERVICE FUND	\$2,152,391	\$6,527,554	\$7,558,342	\$208,230	\$0	\$1,329,833
	Subtotal Debt Service Funds	\$2,152,391	\$6,527,554	\$7,558,342	\$208,230	\$0	\$1,329,833
CAPITAL PROJECT FUNDS							
401	FIRE PPE REPLACEMENT	(\$16,245)	\$250	\$83,441	\$83,441	\$0	(\$15,995)
402	FIRE EQUIP. REPLACEMENT FUND	\$166,393	\$1,500	\$40,000	\$55,104	\$0	\$182,997
403	FURNITURE REPLACEMENT FUND	(\$25,798)	\$0	\$20,000	\$20,000	\$0	(\$25,798)
407	PARK MAINTENANCE	\$95,479	\$200	\$12,000	\$26,000	\$0	\$109,679
408	POOL MAINTENANCE FUND	\$26,506	\$125	\$20,000	\$24,000	\$0	\$30,631
409	POLICE EQUIPMENT REPLACE FUND	\$16,082	\$250	\$94,569	\$94,569	\$0	\$16,332
410	FACILITY MAINTENANCE	\$9,901	\$250	\$261,666	\$261,666	\$0	\$10,151
411	SWRCC RADIO REPLACEMENT	\$130,423	\$250	\$50,000	\$0	\$0	\$80,673
412	ELECTRON.EQUIP.REPLACE.FUND	\$481,542	\$1,000	\$254,900	\$158,501	\$0	\$386,143
417	PARK LAND DEDICATION	\$142,533	\$10,300	\$90,000	\$0	\$0	\$62,833
419	CAPITAL IMPR.-OTHER PUBL WKS	\$36,781	\$31,000	\$800,000	\$615,170	\$0	(\$117,049)
420	EQUIPMENT REPLACEMENT FUND	\$999,526	\$1,000	\$925,200	\$955,200	\$300,000	\$730,526

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY
FY 2010-11

Fund No	Description	ESTIMATED			TRANSFERS	TRANSFERS	ESTIMATED
		BEGINNING BALANCE	REVENUES	EXPENDITURES	IN	OUT	ENDING BALANCE
		10/1/2010					9/30/2011
439	2007 PARK IMPROVEMENTS	\$192,824	\$0	\$0	\$0	\$0	\$192,824
463	2004 STREET IMPROVEMENTS	\$618,201	\$0	\$0	\$0	\$0	\$618,201
465	2006 STREET IMPROVEMENTS	\$655,114	\$0	\$600,000	\$0	\$0	\$55,114
467	2007 STREET IMPROVEMENTS	\$824,303	\$4,000	\$750,000	\$0	\$0	\$78,303
468	2008 STREET IMPROVEMENTS GO'S	\$419,698	\$1,000	\$100,000	\$0	\$0	\$320,698
484	CLOSED-2007 TOWN CTR GAR COS	\$240,375	\$0	\$240,375	\$0	\$0	\$0
485	CLOSED-TWN CTR E.SIDE LNDSCAPE	\$4,126	\$0	\$4,126	\$0	\$0	\$0
486	GENERAL FUND CAPITAL IMPROV	\$88,606	\$0	\$0	\$0	\$0	\$88,606
487	2008 TOWN CTR GARAGE COs	\$205,718	\$0	\$0	\$0	\$0	\$205,718
488	2008 TOWN CTR ROOF GOs	\$154,141	\$0	\$155,000	\$0	\$0	(\$859)
489	2009 STREET IMPROVEMENTS GO	\$1,018,159	\$2,500	\$990,000	\$0	\$0	\$30,659
490	2009 STREET IMPROVEMENTS CO	\$34,809	\$0	\$0	\$0	\$0	\$34,809
	Subtotal Capital Project Funds	\$6,707,638	\$53,625	\$5,491,277	\$2,293,651	\$300,000	\$3,263,637
502	WATER AND SEWER FUND	\$2,337,318	\$14,972,201	\$13,183,505	\$0	\$1,337,188	\$2,788,826
503	WATER METER REPLACEMENT FUND	\$713,090	\$4,000	\$378,000	\$262,000	\$0	\$601,090
508	CIP-WATER & SEWER	\$8,685,711	\$3,810,000	\$4,320,000	\$1,200,000	\$0	\$9,375,711
522	STORM DRAINAGE UTILITY FUND	\$1,054,254	\$1,498,150	\$391,473	\$0	\$1,471,508	\$689,423
528	DRAINAGE IMPROVEMENTS FUND	\$1,677,513	\$2,500	\$795,000	\$795,000	\$0	\$1,680,013
552	SANITATION ENTERPRISE FUND	\$1,321,735	\$3,026,672	\$3,254,585	\$0	\$0	\$1,093,822
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal Enterprise Funds	\$15,789,620	\$23,313,523	\$22,322,563	\$2,257,000	\$2,808,696	\$16,228,884
TOTAL FUND EXPENDITURES BY CATEGORY		\$33,189,786	\$65,427,912	\$72,015,534	\$8,270,376	\$6,186,862	\$28,685,678

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

GENERAL FUND

At the conclusion of Fiscal Year (FY) 2010, the City of DeSoto had a General Fund (GF), Fund Balance (FB) of \$6,229,866. These funds are transferred and added into the proceeding FYs budget. However, by Home Rule Charter, the City is required to have a sixty (60) day FB reserve. Based upon this requirement in the GF and sound fiscal management, the City has been able to acquire a ninety-one (91) day FB reserve of \$4,898,982, which translates into \$2,497,521 over the required amount.

In preparation of the FY 2011 budget, it was anticipated that the overall growth of the City would be significantly less than in the previous FY. The City has forecasted that it will generate \$14,780,536 in property taxes, which is \$721,496 less than in FY 2010. As a result of the loss in property tax revenue from diminishing community wealth, the appropriations for operating expenditures are also effected. Based upon this reality, the FB for FY 2011 is projected to be \$5,662,182.

The aforesaid FY ending FB is a reflection of operational expenses as well as one-time appropriations. Cataloged below is a representation of such expenditures:

- Annual employee compensation adjustment: \$85,000
- Health and Dental Insurance: \$284,398
- Illuminated Street Signs: \$50,000
- Summer Youth Program: \$75,000
- Summer Intern Program: \$25,000
- Home Owner Association Grant Program: \$20,000
- Economic Incentives: \$221,335
- User Fee Analysis: \$15,000

SALES TAX CORPORATIONS

The City of DeSoto has two (2) Sales Tax Corporations, which includes the DeSoto Park Development Corporation (DPDC) and the DeSoto Economic Development Corporation (DEDC). Both of these entities receive a percentage of the two (2) cents sales tax collected by the State of Texas (DPD receives 1/8 cents and DEDC 3/8 cents) and distributed to the City of DeSoto. In FY 2011, DEDC will begin with a FB of \$1,603,945 and is projected to end with a FB of \$1,597,682.

Over the past FYs, DPDC has had the opportunity to grown its FB. As a result of this growth in FB and a decrease in "Transfers To Other Funds", DPDC will begin FY 2011 with a FB of \$259,605 and is projected to end with a FB of \$375,296.

COOPERATIVE EFFORTS

The City of DeSoto partners with other Best Southwest cities on initiatives that will significantly decrease expenses associated with operational costs. One of these joint ventures is the Southwest Regional Communications Center (SWRCC), which includes participation from the cities of Cedar Hill and Duncanville. In FY 2011, SWRCC will begin with a FB of \$218,101 and is projected to end with a FB of \$71,101. This reduction in FB is a result of acquiring updated equipment, facility improvements and reducing the annual allocation of funding from each municipality.

The Regional Jail is the second partnership that is funded by the cities of Lancaster and Cedar Hill. In FY 2011, the Regional Jail will begin with a FB of \$381,186 and is projected to end with a FB of \$384,226. The aforesaid FB amount is an increase from the previous FY of approximately \$3,000.

SPECIAL REVENUE FUNDS

Hotel Occupancy Tax (Fund 221)

In FY 2011, the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$282,036 and is projected to end with a FB of \$284,586. The increase in FB can be attributed to the anticipated boost in HOT tax revenues and less expenditures for FY 2011.

Nance Farm (Fund 222)

In FY 2011, the Nance Farm Fund will begin with a FB of 462,998 and is projected to end with a FB \$282,498. As the rehabilitation of Nance Farm continues, the beginning FB amount will continuously decrease.

Fire Training (Fund 228)

In FY 2011, the Fire Training Fund will begin with a FB of \$15,285 and is projected to end with a FB of \$86,097. As a result of higher attendance numbers in FY 2011 than in FY 2010, there will be an increase in supplies and services rendered to the trainees. However, the expenditures associated with supplies and services will be offset by this surge in trainees. Based upon this fact, the ending FB in FY 2011 will be more than in previous FYs when attendance rates were much lower.

CAPITAL PROJECTS FUNDS

Fire PPE Replacement (Fund 401)

The PPE Replacement Fund provides resources for the planned replacement of firefighting protective clothing. In FY 2011, the Fire PPE Replacement Fund will begin with a FB of -\$16,245 and is projected to end with a FB of -\$15,995. The increase in FB for FY 2011 is a result of no transfers made to the GF in FY 2011.

Fire Equipment Replacement (Fund 402)

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2011, the Fire Equipment Replacement Fund will begin with a FB of \$166,393 and is projected to end with a FB of \$182,997. The increase in FB for FY 2011 can be attributed to a decrease in the purchasing of supplies.

Pool Maintenance (Fund 408)

The Pool Maintenance Fund provides resources for the painting of Moseley Park Pool, which is scheduled to take place every three years. In FY 2011, the Pool Maintenance Fund will begin with a FB of \$95,479 and is projected to end with a FB of \$109,679. The increase in FB is a result of successfully managing the funds in this budget from previous FYs.

Police Equipment Replacement (Fund 409)

The Police Equipment Fund provides resources for the planned replacement of police equipment. In FY 2011, the Police Equipment Replacement Fund will begin with a FB of \$16,082 and is projected to end with a FB of \$16,332. Although there was an increase in the purchasing of supplies, the increase in FB is a result of additional funds being added to the transfer-in and capital outlay line items.

Facility Maintenance (Fund 410)

The Facility Maintenance Fund provides resources transferred from the General Fund to expend on long-term facility maintenance programs for the City. In FY 2011, the Facility Maintenance Fund will begin with a FB of \$9,901 and a projected ending FB of \$10,151. The increase in FB is a result of good financial management of the Financial Maintenance Fund in previous FYs.

Electronic Equipment Replacement (Fund 412)

The FB drawdown in the Electronic Equipment Replacement Fund is the result of a planned electronic equipment replacement schedule. In FY 2011, the Electronic Equipment Replacement Fund will begin with a FB of \$481,542. The decrease in FB is a result of decreased interest revenues and an increase in supplies. However, there was a decrease of \$500 in the capital outlay line item.

Park Land Dedication (Fund 417)

The Park Land Dedication Fund provides for the creation of parks throughout the community and projects that will improve the overall park system. In FY 2011, the Park Land Dedication Fund will begin with a FB of \$142,533. The decrease in FB is a result of updating the Park Master Plan and park improvements.

Streets (Fund 419)

The Streets Fund-419 provides for the construction improvements of streets. As an established verbal policy, this particular fund is granted \$250,000 that is transferred from the GF and an additional dedicated \$.013 from the tax rate on an annual basis. In FY 2011, the Streets Fund-419 budget will begin with a FB of \$36,781. Projects associated with this particular fund will be scaled back in FY 2011 to compensate for the decrease in the "Transfer In" line item. It is anticipated that funding will increase in FY 2012.

2006 Street Improvements (Fund 465)

The 2006 Street Improvements Fund-465 is divided into five (5) components: \$2,200,000 Parkerville Road; \$2,000,000 Cockrell Hill Road; \$300,000 sidewalks; \$100,000 traffic signals; and \$133,000 issuance costs. Currently, there is a FB of \$0.6M and it is anticipated that funds will not be utilized in FY 2011.

2007 Street Improvements (Fund 467)

The 2007 Street Improvements Fund-467 is divided into four (4) components: \$1,300,000 Cockrell Hill Road; \$300,000 Bee Branch bridge; \$300,000 sidewalks; \$100,000 traffic signal; and \$150,000 issuance costs. Thus far, funds have been utilized for Cockrell Hill Road and traffic signals. Currently, in the FB is approximately \$20,000 that is allocated to sidewalks in FY 2011 and \$0.3M for Bee Branch Bridge that will be constructed during FYs 2013 and 2014.

2008 Bond Improvements (Fund 468)

The 2008 Bond Improvements Fund-468 is divided into four (4) categories: \$2,300,000 Cockrell Hill Road; \$300,000 sidewalks; \$100,000 signals; and \$145,000 issuance costs. In FY 2011, a significant portion of this FB will be utilized for sidewalks and planned improvements to Cockrell Hill Road.

Town Center Remodel General Obligation (Fund 488)

The Town Center Remodel General Obligation Fund-468 is projected to expense \$155,000 to make improvements to the Town Center roof.

2009 Street Improvement GO's (Fund 489)

This fund expends funds generated by the sale of general obligation bond proceeds in the fiscal year 2009 for the remaining funding for Bee Branch Bridge participation with the Texas Department of Transportation.

2009 Street Improvement Certificate of Obligation (Fund 490)

The 2009 Street Improvement Certificate of Obligation Fund-490 will begin FY 2011 with a FB of \$34,809 and it is anticipated that no funds will be utilized during this FY for projects.

ENTERPRISE FUNDS

Water and Sewer Operating (Fund 502)

The FY 2011 budget for the Water and Sewer Operating Fund-502 will begin with projected revenues of \$14,972,201, which is \$451,508 more than projected expenditures. It is projected that the Water and Sewer Fund-502 will begin with a FB of \$2,337,318 and is projected to end with a FB of \$2,788,826. Certain budget line items that were well funded during FY 2010 will have decreased allocations as it relates to expenditures in FY 2011.

Water Meter Replacement (Fund 503)

The Water Meter Replacement Fund-503 will begin FY 2011 with a FB of \$713,090. In FY 2010, the Water Meter Replacement program received an additional \$89,000 in "Inter-fund Transfers" from the Water and Sewer Fund-502 to implement the new "Radio Read" system. This same budgeting approach will be used in FY 2011, which will continue to decrease the end of FY FB.

Water and Sewer Capital Projects (Fund 508)

The Water and Sewer Capital Projects Fund-508 receives funding from the Water and Sewer Fund. Annually, the Department of Development Services defines as well as reviews a list of water and sewer capital projects. These various identified projects are strategically planned for construction over a five (5) year period.

In FY 2011, the Water and Sewer Capital Projects Fund-508 will begin with a FB of \$8,685,711 and is project to end with a FB of \$9,375,711. The increase in FB is due to good fiscal in management in previous years.

Storm Drainage Utility (Fund 522)

The Storm Drainage Utility Fund-522 receives funding on a monthly basis from residential and commercial users of the storm water system. Currently, the fee structure is divided into two (2) components: residential (\$6) and commercial (\$24). These funds are used to support the daily operations the storm water program and capital improvement projects (CIP).

This fund added a four person crew in FY 2011 to maintain the drainage infrastructure and right of ways.

Sanitation (Fund 552)

Revenue for this fund is derived from the monthly charge for residential and commercial trash collection services. In FY 2011, revenue for the Sanitation Fund is projected to be \$3,026,672. This revenue projection is based upon both residential (\$2,370,672) and commercial (\$650,000) fees. These fees also reflect an annual rate adjustment for collection and disposal costs.

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

Adopted Budget FY 2009

The anticipated decrease in fund balance from \$33,189,789 to \$28,685,678 is due to a reduction in bond sale proceeds coupled with general government and enterprise capital improvement spending as well as planned use of fund balance for one time expenditures. The City plans general government capital improvement spending to be \$5.5 million allocated to streets and related projects and vehicle and equipment replacements.

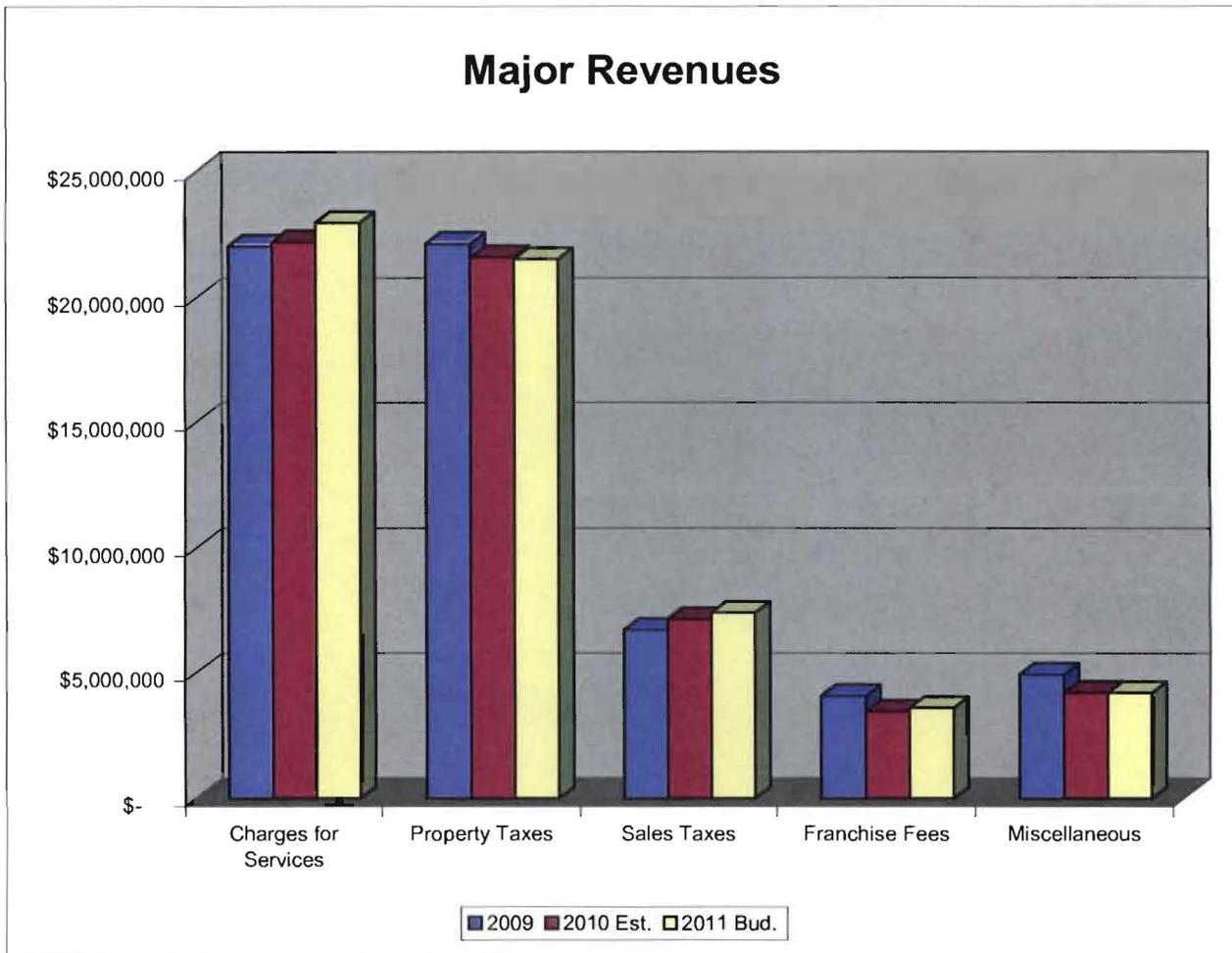
**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
FY 2010-11**

	General	Sales Tax Corporations	Cooperative Efforts	Special Revenue Funds	Debt Service Fund
Fund Balance, beginning	6,229,866	298,235	599,287	1,412,749	2,152,391
Property Taxes	14,780,536			260,722	6,502,553
Sales & Other Taxes	5,723,009	408,599		1,289,796	
Hotel/Motel Tax				452,000	
Franchise Fees	3,246,432				
Licenses & Permits	555,000				
Intergovernmental	324,000			507,103	
Charges for Services	1,098,250		2,219,328	328,000	
Interest	150,000	500	6,000	24,550	25,000
Recreation	228,100			408,394	
Fines & Forfeitures	1,018,000			135,250	
Miscellaneous	417,000		25,000	55,804	
Administrative Fees	1,871,837				
Debt Proceeds	0				
Total Revenues	29,412,164	409,099	2,250,328	3,461,619	6,527,553
Transfers In	348,357	217,000	1,030,274	1,915,864	208,231
Total Available Resources	35,990,387	924,334	3,879,889	6,790,232	8,888,175
Police	8,409,400		747,510	418,392	
Fire	7,051,485			248,257	
Development Services	3,775,698				
Planning & Operations	2,475,668		2,624,614	3,830,482	
Public Utilities					
General Government	4,472,781			846,601	
Debt Service		229,880			7,558,342
Capital Improvements					
Non Departmental	1,512,584				
Total Expenditures	27,697,616	229,880	3,372,124	5,343,732	7,558,342
Transfers Out	2,630,589	292,908	52,438	102,231	
Fund Balance, ending	5,662,182	401,546	455,327	1,344,268	1,329,833

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
FY 2010-11**

Capital Funds	Enterprise Funds	Adopted Budget FY 2011
6,707,638	15,789,620	33,189,789
		21,543,811
		7,421,404
		452,000
		3,246,432
		555,000
		831,103
	19,469,023	23,114,601
43,625	44,500	294,175
		636,494
		1,153,250
10,000		507,804
		1,871,837
	3,800,000	3,800,000
53,625	23,313,523	65,427,911
2,293,651	2,257,000	8,270,377
9,054,914	41,360,143	106,888,077
		9,575,302
		7,299,742
		3,775,698
		8,930,764
	16,829,563	16,829,563
		5,319,382
		7,788,222
5,491,277	5,493,000	10,984,277
		1,512,584
5,491,277	22,322,563	72,015,534
300,000	2,808,696	6,186,862
3,263,637	16,228,884	28,685,678

**Three Year Comparison of Major Revenues
All Funds**



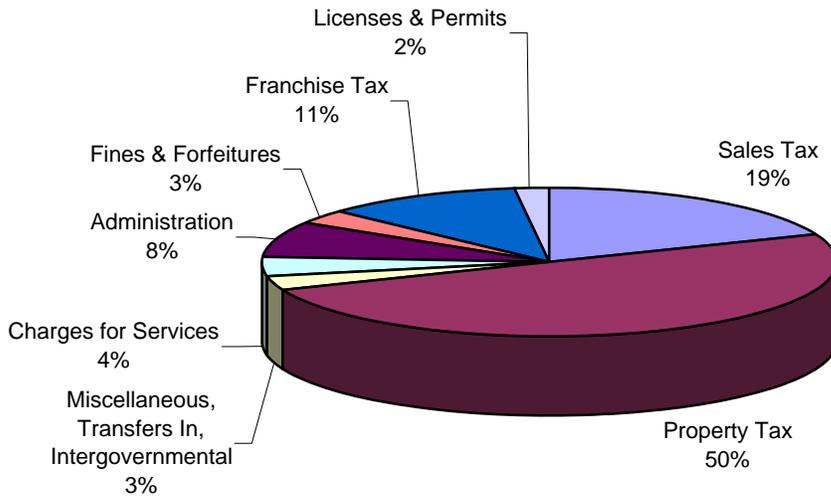
	2009	2010 Est.	2011 Bud.
Charges for Services	\$ 22,064,552	\$ 22,242,753	\$ 22,985,851
Property Taxes	\$ 22,156,440	\$ 21,631,754	\$ 21,543,812
Sales Taxes	\$ 6,732,321	\$ 7,164,404	\$ 7,419,404
Franchise Fees	\$ 4,080,213	\$ 3,453,835	\$ 3,596,432
Miscellaneous	\$ 4,953,288	\$ 4,225,385	\$ 4,210,576

The first column for each group represents the actual revenues for the FY 2009, the second column represents the projected revenues for the FY 2010 and the third column represents the adopted revenues for FY 2011.

Charges for services represent 34% 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.

General Fund Revenues
Total Budget \$29,859,434



CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2009	Projected FY 2010	Adopted FY 2011
PROPERTY TAXES			
CURRENT	\$20,946,752	\$20,327,549	\$20,233,193
DELINQUENT	\$599,639	\$400,000	\$400,000
PENALTIES & INTEREST	\$372,733	\$320,000	\$320,000
PAYMENT IN-LIEU OF TAX	\$237,317	\$584,205	\$590,619
Subtotal Property Taxes	\$22,156,440	\$21,631,754	\$21,543,812
SALES TAXES			
	\$6,732,321	\$7,164,404	\$7,419,404
HOTEL OCCUPANCY TAXES			
	\$405,064	\$425,000	\$450,000
UTILITY FRANCHISE FEES			
ELECTRIC	\$1,894,309	\$1,396,726	\$1,485,000
WATER & SEWER	\$592,000	\$669,109	\$675,432
TELEPHONE	\$277,641	\$301,000	\$301,000
NATURAL GAS	\$471,622	\$510,000	\$510,000
CABLE TELEVISION	\$485,715	\$227,000	\$275,000
911 EMERGENCY FEES	\$358,926	\$350,000	\$350,000
Subtotal Franchise Fees	\$4,080,213	\$3,453,835	\$3,596,432
ADMINISTRATIVE FEES			
FROM WATER & SEWER FUND TO GENERAL FUND	\$1,444,272	\$1,233,677	\$1,269,164
FROM DRAINAGE FUND TO GENERAL FUND	\$102,673	\$102,673	\$102,673
FROM SANITATION FUND TO GENERAL FUND	\$499,959	\$500,000	\$500,000
Subtotal Administrative Fees	\$2,046,904	\$1,836,350	\$1,871,837
LICENSES & PERMITS			
BUILDING PERMITS	\$398,133	\$360,000	\$360,000
ZONING & APPLICATIONS FEES	\$5,105	\$10,000	\$10,000
DEVELOPMENT PERMITS	\$339,293	\$20,000	\$20,000
ROW PERMITS	\$0	\$0	\$0
BEVERAGE PERMITS & FEES	\$0	\$0	\$0
ALARM PERMITS	\$165,881	\$165,000	\$165,000
Subtotal Licenses & Permits	\$908,411	\$555,000	\$555,000
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	\$583,545	\$661,698	\$640,921
DESOTO ECONOMIC DEVELOPMENT CORP	\$20,424	\$0	\$30,000
DESOTO ISD	\$211,464	\$200,000	\$200,000
REIMBURSEMENTS	\$0	\$0	\$0
Subtotal Intergovernmental	\$815,433	\$861,698	\$870,921
CHARGES FOR SERVICES			
COUNTY FIRE & AMBULANCE RUNS	\$11,160	\$18,000	\$18,000
ALARM MONITORING	\$49,431	\$75,000	\$80,000
HEALTH INSPECTIONS	\$42,518	\$36,000	\$36,000
AMBULANCE SERVICE	\$963,170	\$927,000	\$927,000
MOWING SERVICE	\$116,756	\$100,000	\$100,000
FIRE PREVENTION INSPECTIONS	\$0	\$1,250	\$1,250
FIRE TRAINING TUITION & EQUIP	\$268,812	\$218,000	\$334,250
VEHICLE IMPOUNDMENT	\$12,033	\$4,156	\$16,000
WATER SALES & SERVICE FEES	\$8,572,209	\$8,581,866	\$9,051,437
WATER & SEWER CONNECTION CHARGES	\$39,784	\$39,700	\$56,000
SEWER SERVICE CHARGE	\$5,096,062	\$5,231,062	\$5,528,664
UTILITY PENALTY FEES	\$331,920	\$330,000	\$336,000
SENIOR DISCOUNTS-WATER & SEWER	(\$112,677)	(\$110,700)	(\$149,900)
DRAINAGE CHARGES	\$1,446,462	\$1,491,150	\$1,491,150
SANITATION FEES	\$2,880,996	\$3,005,000	\$3,020,672
REGIONAL JAIL	\$429,466	\$485,364	\$481,700
REGIONAL DISPATCH	\$1,916,450	\$1,809,905	\$1,657,628
Subtotal Charges For Services	\$22,064,552	\$22,242,753	\$22,985,851
FINES AND FORFEITURES			
	\$923,393	\$1,069,000	\$1,069,000
RECREATION FEES			
	\$715,507	\$697,568	\$675,030
INTEREST			
	\$390,244	\$271,350	\$268,525

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

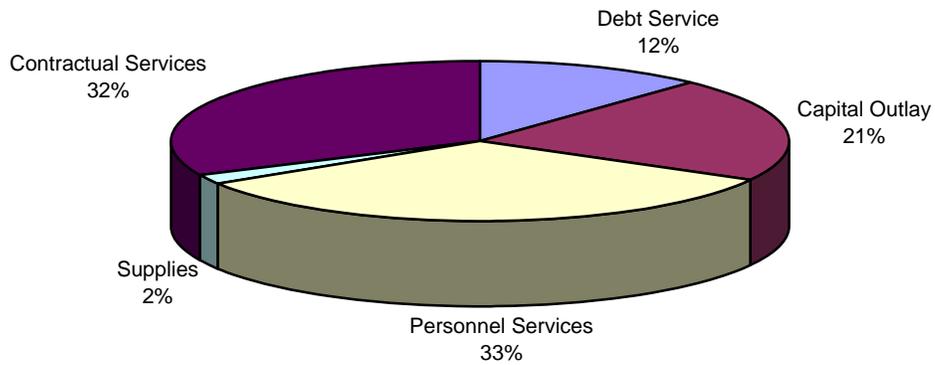
REVENUE TYPE	Actuals FY 2009	Projected FY 2010	Adopted FY 2011
MISCELLANEOUS			
BOND SALE PROCEEDS	\$14,520,240	\$3,800,000	\$3,800,000
LIBRARY FEES	\$6,792	\$8,100	\$8,100
FUNDS AWARDED	\$32,702	\$13,000	\$20,000
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$158,054	\$20,600	\$19,100
TOWER RENTAL/LEASE INCOME	\$78,501	\$44,827	\$22,000
AUCTION PROCEEDS	\$110,377	\$43,000	\$40,000
CANDIDATE FILING FEES	\$100	\$200	\$200
MAPS & PUBLICATIONS	\$392	\$300	\$300
CREDIT CARD & PHONE SERVICE FEE	\$5,824	\$0	\$0
OTHER MISCELLANEOUS	\$402,493	\$215,742	\$212,400
Subtotal Miscellaneous Revenue	<u>\$15,315,475</u>	<u>\$4,145,769</u>	<u>\$4,122,100</u>
INTERFUND TRANSFERS			
FROM GENERAL FUND TO FUND 419	\$647,415	\$632,970	\$615,170
FROM GENERAL FUND TO FUND 403	\$20,000	\$20,000	\$20,000
FROM GENERAL FUND TO FUND 401	\$62,000	\$83,441	\$83,441
FROM GENERAL FUND TO FUND 402	\$44,000	\$55,104	\$55,104
FROM GENERAL FUND TO FUND 412	\$136,000	\$105,667	\$105,667
FROM GENERAL FUND TO FUND 420	\$800,351	\$957,900	\$872,600
FROM GENERAL FUND TO FUND 409	\$94,569	\$84,669	\$94,569
FROM GENERAL FUND TO FUND 410	\$261,666	\$261,666	\$261,666
FROM WATER & SEWER TO FUND 508	\$5,572,099	\$1,617,476	\$1,200,000
FROM WATER & SEWER TO FUND 230	\$331,404	\$331,404	\$331,404
FROM WATER & SEWER TO FUND 420	\$58,200	\$59,000	\$32,600
FROM WATER & SEWER TO FUND 503	\$262,000	\$262,000	\$262,000
FROM FUND 401 TO FUND 101	\$0	\$37,320	\$37,320
FROM WATER & SEWER TO FUND 412	\$0	\$52,834	\$52,834
FROM FUND 221 TO FUND 305	\$135,083	\$107,625	\$54,450
FROM FUND 228 TO FUND 101	\$1	\$372,637	\$311,037
FROM FUND 118 TO FUND 347	\$217,000	\$217,000	\$217,000
FROM FUND 118 TO FUND 305	\$204,351	\$215,148	\$64,413
TRANSFER FROM FUND 522 TO FUND 528	\$800,000	\$375,000	\$795,000
TRANSFER FROM FUND 101 TO FUND 230	\$1,534,460	\$1,548,460	\$1,584,460
TRANSFER FROM FUND 101 TO FUND 112	\$214,733	\$242,682	\$240,850
TRANSFER FROM FUND 101 TO FUND 111	\$931,834	\$865,480	\$789,424
TRANSFER FROM FUND 101 TO FUND 407	\$26,000	\$26,000	\$26,000
TRANSFER FROM FUND 101 TO FUND 408	\$24,000	\$24,000	\$24,000
TRANSFER FROM FUND 552 TO FUND 420	\$0	\$72,500	\$50,000
TRANSFER FROM FUND 228 TO FUND 305	\$38,094	\$37,444	\$36,744
TRANSFER FROM FUND 111 TO FUND 305	\$52,775	\$52,623	\$52,623
Subtotal Interfund Transfers	<u>\$12,468,035</u>	<u>\$8,718,050</u>	<u>\$8,270,376</u>
GRAND TOTAL REVENUES BY MAJOR TYPE	<u><u>\$89,021,993</u></u>	<u><u>\$73,072,531</u></u>	<u><u>\$73,698,288</u></u>

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

Fund No		Actuals FY	Projected FY	Adopted FY
		2009	2010	2011
101	GENERAL FUND	\$30,002,442	\$29,478,929	\$29,412,164
111	REGIONAL DISPATCH OPERATING FD	\$1,968,843	\$1,887,905	\$1,740,628
112	CITY JAIL OPERATIONS	\$466,531	\$513,364	\$509,700
118	PARKS & RECREATION FACILITIES	\$420,649	\$408,599	\$408,599
125	ECONOMIC DEVELOPMENT TRUST	\$1,257,210	\$1,289,796	\$1,289,796
209	POLICE DEPT.-STATE SEIZED FUND	\$16,741	\$6,500	\$10,600
210	POLICE DEPT.- FED SEIZED FUNDS	\$17,133	\$11,800	\$10,200
211	POLICE COMM ORIENTED FUNDING	\$5,350	\$5,000	\$5,000
212	POLICE JOINT CITY/SCHOOL GRANT	\$39,698	\$0	\$0
221	HOTEL OCCUPANCY TAX FUND	\$436,710	\$457,827	\$452,000
222	NANCE FARM FUND	\$123,442	\$184,500	\$184,500
223	YOUTH SPORTS ASSOC-BASEBALL	\$33,947	\$31,000	\$31,000
224	JUVENILE CASE MANAGER FUND	\$32,639	\$26,300	\$26,300
225	MUNICIPAL COURT TECHNOLOGY	\$25,129	\$27,000	\$27,000
226	MUNICIPAL COURT SECURITY FUND	\$19,426	\$22,000	\$22,000
227	RECREATION REVOLVING FUND	\$327,069	\$264,125	\$266,665
228	FIRE TRAINING FUND	\$302,782	\$254,800	\$366,850
229	POLICE GRANT FUND	\$298	\$326,103	\$326,103
230	ENERGY MANAGEMENT FUND	\$8,612	\$12,000	\$12,000
231	PALS-SENIOR CENTER	\$13,134	\$0	\$13,645
233	YOUTH SPORTS ASSOC-SOCCER	\$51,974	\$0	\$45,425
234	POLICE-HOMELAND SECURE GRANT	\$85,068	\$0	\$0
236	LONE STAR LIBRARY GRANT	\$10,047	\$9,868	\$9,868
238	YOUTH SPORTS ASSOC-FOOTBALL	\$68,695	\$68,965	\$53,000
239	YOUTH SPORTS ASSOC-BASKETBALL	\$37,481	\$37,100	\$37,100
240	HEALTH FACILITIES DEVEL CORP	\$151	\$150	\$150
241	HOUSING FINANCE CORP	\$663	\$150	\$150
242	INDUSTRIAL DEVEL. AUTHORITY	\$2,288	\$250	\$250
243	YOUTH SPORTS-ROADRUNNER TRACK	\$0	\$425	\$0
244	YOUTH SPORTS-MERCURY TRACK	\$0	\$400	\$0
246	YOUTH SPORTS-SWIFT TRACK	\$0	\$250	\$0
247	YOUTH SPORTS-GIRLS SOFTBALL	\$3,005	\$3,195	\$3,295
264	FIRE GRANT FUND	\$185,398	\$0	\$0
270	CANDLE MEADOW PID	\$144,318	\$260,722	\$260,722
305	BOND DEBT SERVICE FUND	\$14,951,160	\$6,050,647	\$6,527,554
347	DEBT SERVICE PARKS DEVELOPMENT	\$852	\$1,000	\$500
370	2001 CERT PRE-PMT ESCROW FUND	\$17,004	\$0	\$0
401	FIRE PPE REPLACEMENT	\$962	\$250	\$250
402	FIRE EQUIP. REPLACEMENT FUND	\$1,292	\$1,500	\$1,500
403	FURNITURE REPLACEMENT FUND	\$23	\$0	\$0
405	CAPITAL LEASE FUND	\$5,575	\$0	\$0
406	COMMAND VEHICLE FIRE	\$52,948	\$0	\$0
407	PARK MAINTENANCE	\$621	\$600	\$200
408	POOL MAINTENANCE FUND	\$451	\$500	\$125
409	POLICE EQUIPMENT REPLACE FUND	\$616	\$650	\$250
410	FACILTY MAINTENANCE	\$1,518	\$1,700	\$250
411	SWRCC RADIO REPLACEMENT	\$7,165	\$250	\$250
412	ELECTRON.EQUIP.REPLACE.FUND	\$3,398	\$3,500	\$1,000
417	PARK LAND DEDICATION	\$121,186	\$10,500	\$10,300
418	CLOSED-2006 CONCRETE STR RECON	\$651	\$0	\$0
419	CAPITAL IMPR.-OTHER PUBL WKS	\$35,807	\$3,000	\$31,000
420	EQUIPMENT REPLACEMENT FUND	\$57,880	\$16,000	\$1,000
429	CLOSED-2007 FIRE STATION IMPR	\$1,122	\$0	\$0
439	2007 PARK IMPROVEMENTS	\$3,069	\$0	\$0
442	2005 PARK IMPROVEMENTS	\$14	\$0	\$0
446	CLOSED-2001 GO'S PARKS	\$1,524	\$0	\$0
459	CLOSED-2008 HAMPTON RD LITG GO	\$9,335	\$0	\$0
461	CLOSED-2006 INTERSECTION WIDEN	\$253	\$0	\$0
462	CLOSED-SERVICE CENTER	\$863	\$0	\$0
463	2004 STREET IMPROVEMENTS	\$5,144	\$1,200	\$0
464	CLOSED-2005 STREET IMPROVES	\$405	\$0	\$0
465	2006 STREET IMPROVEMENTS	\$47,621	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$25,348	\$25,000	\$4,000
468	2008 STREET IMPROVEMENTS GO'S	\$23,186	\$5,000	\$1,000
476	CLOSED-STREETS	\$241	\$0	\$0
480	CLOSED-2004 TOWN CENTER IMPR	\$185	\$0	\$0
481	CLOSED-2004 VISION PROJECT GOS	\$67	\$0	\$0
482	CLOSED-2005 VISION PROJECT GOS	\$2,144	\$0	\$0
484	CLOSED-2007 TOWN CNTR GAR COS	\$21,195	\$0	\$0
485	CLOSED-TWN CTR E.SIDE LNDSCAPE	\$3,666	\$0	\$0
486	GENERAL FUND CAPITAL IMPROV	\$1,771	\$0	\$0
487	2008 TOWN CTR GARAGE COS	\$6,207	\$0	\$0
488	2008 TOWN CTR ROOF GOS	\$5,111	\$0	\$0
489	2009 STREET IMPROVEMENTS GO	\$1,044,640	\$0	\$2,500
490	2009 STREET IMPROVEMENTS CO	\$5,137,433	\$2,500	\$0
502	WATER AND SEWER FUND	\$14,071,111	\$14,205,928	\$14,972,201
503	WATER METER REPLACEMENT FUND	\$6,987	\$4,000	\$4,000
508	CIP-WATER & SEWER	\$13,469	\$3,810,000	\$3,810,000
522	STORM DRAINAGE UTILITY FUND	\$1,557,087	\$1,498,150	\$1,498,150
528	DRAINAGE IMPROVEMENTS FUND	\$11,883	\$15,000	\$2,500
552	SANITATION ENTERPRISE FUND	\$2,889,430	\$3,011,000	\$3,026,672
624	LIBRARY REVENUE FUND	\$6,644	\$8,000	\$8,000
	TOTAL REVENUES BY FUND	\$76,263,136	\$64,264,898	\$65,427,912

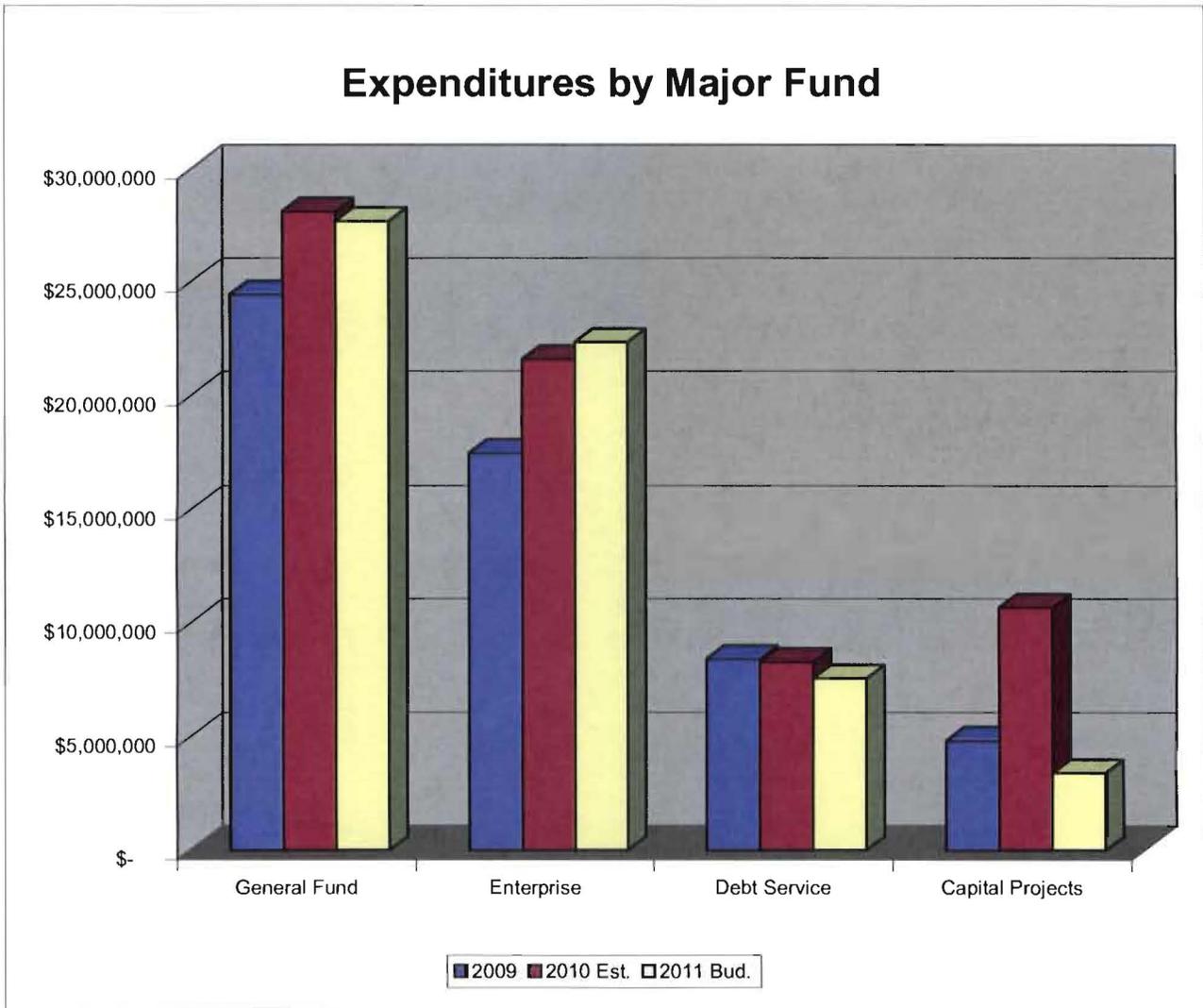
* Revenues do not include interfund transfers

**City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2010-2011**



**Total Budgeted Expenditures
\$76,202,396**

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



	2009	2010 Est.	2011 Bud.
General Fund	\$ 24,455,212	\$ 28,136,842	\$ 27,697,616
Enterprise	\$ 17,494,758	\$ 21,576,302	\$ 22,322,563
Debt Service	\$ 8,423,191	\$ 8,289,500	\$ 7,558,342
Capital Projects	\$ 4,828,177	\$ 10,679,739	\$ 3,395,000

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 G.O. Debt Service fund includes payments for long-term general obligation bonds' interest & principal. The Capital Projects fund reflects funding for capital acquisition and construction projects.

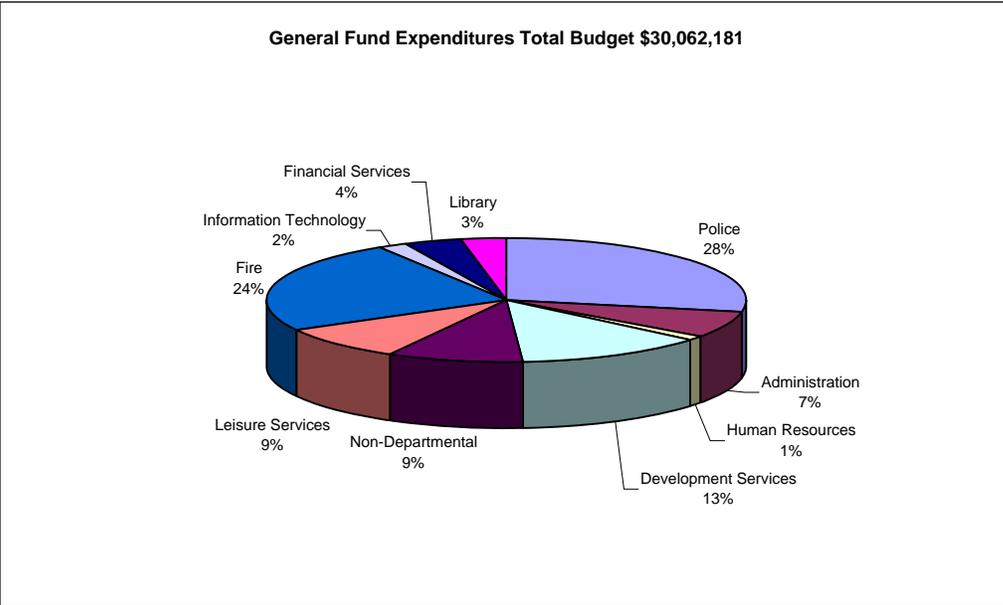
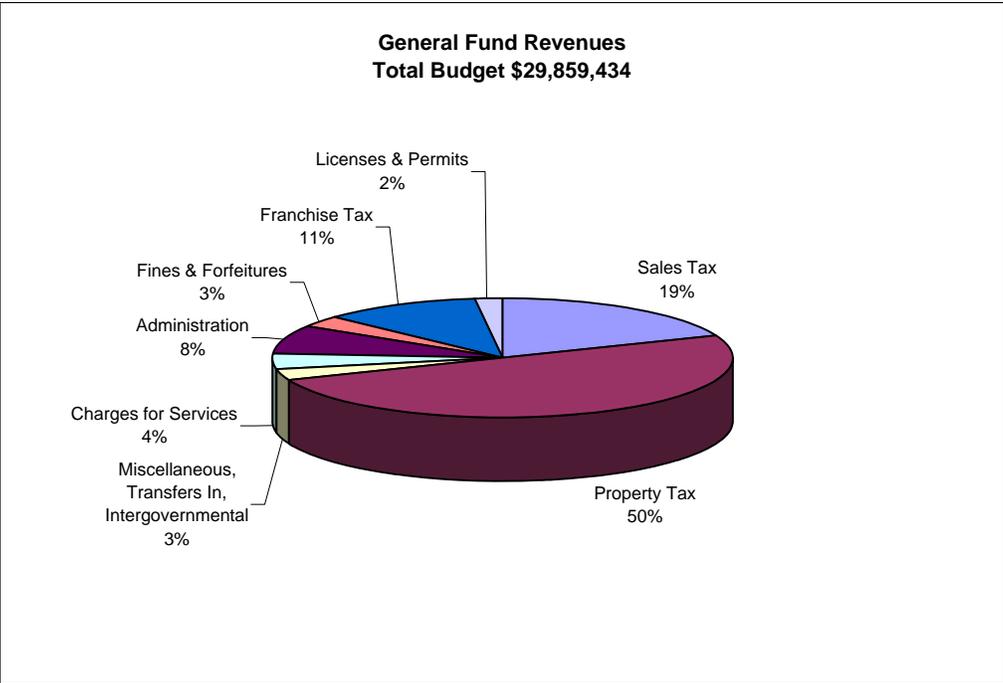
CITY OF DESOTO
EXPENDITURE* SUMMARY BY FUND

Fund No	Description	Actuals FY	Projected FY	Adopted FY
		2009	2010	2011
101	GENERAL FUND	\$24,455,212	\$28,136,842	\$27,697,616
111	REGIONAL DISPATCH OPERATING FD	\$2,576,505	\$2,659,376	\$2,624,614
112	CITY JAIL OPERATIONS	\$627,966	\$728,046	\$747,510
118	PARKS & RECREATION FACILITIES	\$0	\$0	\$0
125	ECONOMIC DEVELOPMENT TRUST	\$1,257,210	\$1,289,796	\$1,289,796
209	POLICE DEPT.-STATE SEIZED FUND	\$1,075	\$20,000	\$30,000
210	POLICE DEPT.- FED SEIZED FUNDS	\$11,936	\$10,000	\$20,000
211	POLICE COMM ORIENTED FUNDING	\$6,087	\$5,000	\$5,000
212	POLICE JOINT CITY/SCHOOL GRANT	\$134,359	\$23,217	\$0
221	HOTEL OCCUPANCY TAX FUND	\$250,636	\$347,040	\$395,000
222	NANCE FARM FUND	\$53,030	\$100,000	\$365,000
223	YOUTH SPORTS ASSOC-BASEBALL	\$24,749	\$30,519	\$36,105
224	JUVENILE CASE MANAGER FUND	\$20,815	\$23,412	\$23,409
225	MUNICIPAL COURT TECHNOLOGY	\$70,260	\$54,925	\$26,000
226	MUNICIPAL COURT SECURITY FUND	\$4,473	\$9,020	\$9,020
227	RECREATION REVOLVING FUND	\$257,811	\$258,260	\$248,069
228	FIRE TRAINING FUND	\$235,959	\$230,550	\$248,257
229	POLICE GRANT FUND	\$6,875	\$323,103	\$328,372
230	ENERGY MANAGEMENT FUND	\$1,893,134	\$1,897,267	\$1,897,267
231	PALS-SENIOR CENTER	\$8,348	\$11,269	\$11,092
233	YOUTH SPORTS ASSOC-SOCCER	\$35,108	\$40,150	\$41,975
234	POLICE-HOMELAND SECURE GRANT	\$105,845	\$78,335	\$0
236	LONE STAR LIBRARY GRANT	\$10,255	\$9,818	\$9,818
238	YOUTH SPORTS ASSOC-FOOTBALL	\$46,365	\$67,400	\$51,940
239	YOUTH SPORTS ASSOC-BASKETBALL	\$32,871	\$35,800	\$36,910
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$100
241	HOUSING FINANCE CORP	\$27,525	\$0	\$0
242	INDUSTRIAL DEVEL. AUTHORITY	\$51	\$250	\$250
243	YOUTH SPORTS-ROADRUNNER TRACK	\$0	\$425	\$0
247	YOUTH SPORTS-GIRLS SOFTBALL	\$3,331	\$2,970	\$2,630
264	FIRE GRANT FUND	\$143,841	\$0	\$0
270	CANDLE MEADOW PID	\$145,685	\$260,722	\$260,722
305	BOND DEBT SERVICE FUND	\$16,201,367	\$8,289,500	\$7,558,342
347	DEBT SERVICE PARKS DEVELOPMENT	\$218,163	\$218,148	\$229,880
401	FIRE PPE REPLACEMENT	\$35,568	\$83,496	\$83,441
402	FIRE EQUIP. REPLACEMENT FUND	\$29,056	\$45,104	\$40,000
403	FURNITURE REPLACEMENT FUND	\$31,526	\$20,237	\$20,000
407	PARK MAINTENANCE	\$0	\$12,000	\$12,000
408	POOL MAINTENANCE FUND	\$18,323	\$20,000	\$20,000
409	POLICE EQUIPMENT REPLACE FUND	\$107,418	\$94,500	\$94,569
410	FACILTY MAINTENANCE	\$291,424	\$261,666	\$261,666
411	SWRCC RADIO REPLACEMENT	\$746,578	\$293,689	\$50,000
412	ELECTRON.EQUIP.REPLACE.FUND	\$62,848	\$104,500	\$254,900
417	PARK LAND DEDICATION	\$111,271	\$45,000	\$90,000
419	CAPITAL IMPR.-OTHER PUBL WKS	\$753,181	\$800,000	\$800,000
420	EQUIPMENT REPLACEMENT FUND	\$652,280	\$1,089,400	\$925,200
439	2007 PARK IMPROVEMENTS	\$20,193	\$0	\$0
463	2004 STREET IMPROVEMENTS	\$4,077	\$0	\$0
465	2006 STREET IMPROVEMENTS	\$1,655,790	\$225,000	\$600,000
467	2007 STREET IMPROVEMENTS	\$835,819	\$1,400,000	\$750,000
468	2008 STREET IMPROVEMENTS GO'S	\$157,198	\$2,250,000	\$100,000
484	CLOSED-2007 TOWN CNTER GAR COS	\$2,145,236	\$240,375	\$240,375
485	CLOSED-TWN CTR E.SIDE LNDSCAPE	\$741,544	\$4,126	\$4,126
486	GENERAL FUND CAPITAL IMPROV	\$250,692	\$0	\$0
487	2008 TOWN CTR GARAGE COS	\$553,235	\$14,739	\$0
488	2008 TOWN CTR ROOF GOs	\$463,790	\$0	\$155,000
489	2009 STREET IMPROVEMENTS GO	\$29,078	\$990,000	\$990,000
490	2009 STREET IMPROVEMENTS CO	\$105,124	\$5,000,000	\$0
502	WATER AND SEWER FUND	\$12,968,264	\$12,279,934	\$13,183,505
503	WATER METER REPLACEMENT FUND	\$403,517	\$378,000	\$378,000
508	CIP-WATER & SEWER	\$50,924	\$4,980,000	\$4,320,000
522	STORM DRAINAGE UTILITY FUND	\$896,803	\$198,974	\$391,473
528	DRAINAGE IMPROVEMENTS FUND	\$290,902	\$375,000	\$795,000
552	SANITATION ENTERPRISE FUND	\$2,884,348	\$3,364,394	\$3,254,585
624	LIBRARY REVENUE FUND	\$5,898	\$7,000	\$7,000
TOTAL EXPENDITURES BY FUND		\$76,905,539	\$79,738,394	\$72,015,534

* Expenditures do not include interfund transfers

**CITY OF DESOTO, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2010-11**

Fund No	Fund Name	Service &			Capital Outlay	Debt Service	Interfund Transfers	TOTAL
		Personnel Services	Supplies	Professional Fees				
101	GENERAL FUND	\$20,732,481	\$1,005,364	\$5,241,802	\$717,969	\$0	\$2,630,589	\$30,328,205
111	REGIONAL DISPATCH OPERATING FD	\$1,826,035	\$60,893	\$554,556	\$90,000	\$93,130	\$52,438	\$2,677,052
112	CITY JAIL OPERATIONS	\$680,640	\$16,520	\$30,865	\$19,485			\$747,510
118	PARKS & RECREATION FACILITIES						\$292,908	\$292,908
125	ECONOMIC DEVELOPMENT TRUST			\$1,289,796				\$1,289,796
209	POLICE DEPT.-STATE SEIZED FUND		\$30,000					\$30,000
210	POLICE DEPT.- FED SEIZED FUNDS		\$20,000					\$20,000
211	POLICE COMM ORIENTED FUNDING		\$5,000					\$5,000
221	HOTEL OCCUPANCY TAX FUND	\$0	\$0	\$395,000			\$54,450	\$449,450
222	NANCE FARM FUND				\$365,000			\$365,000
223	YOUTH SPORTS ASSOC-BASEBALL			\$36,105				\$36,105
224	JUVENILE CASE MANAGER FUND	\$19,809	\$600	\$3,000				\$23,409
225	MUNICIPAL COURT TECHNOLOGY		\$17,000	\$1,000	\$8,000			\$26,000
226	MUNICIPAL COURT SECURITY FUND	\$5,020	\$2,000	\$2,000				\$9,020
227	RECREATION REVOLVING FUND	\$42,419	\$1,000	\$204,650	\$0			\$248,069
228	FIRE TRAINING FUND	\$149,282	\$47,175	\$51,800			\$47,781	\$296,038
229	POLICE GRANT FUND	\$250,686	\$5,269	\$0	\$72,417			\$328,372
230	ENERGY MANAGEMENT FUND			\$1,663,299	\$0	\$233,968		\$1,897,267
231	PALS-SENIOR CENTER			\$11,092				\$11,092
233	YOUTH SPORTS ASSOC-SOCCER			\$41,975				\$41,975
236	LONE STAR LIBRARY GRANT	\$9,818						\$9,818
238	YOUTH SPORTS ASSOC-FOOTBALL			\$51,940				\$51,940
239	YOUTH SPORTS ASSOC-BASKETBALL			\$36,910				\$36,910
240	HEALTH FACILITIES DEVEL CORP			\$100				\$100
242	INDUSTRIAL DEVEL. AUTHORITY			\$250				\$250
247	YOUTH SPORTS-GIRLS SOFTBALL			\$2,630				\$2,630
270	CANDLE MEADOW PID			\$260,722				\$260,722
305	BOND DEBT SERVICE FUND			\$30,000		\$7,528,342		\$7,558,342
347	DEBT SERVICE PARKS DEVELOPMENT			\$3,000		\$226,880		\$229,880
401	FIRE PPE REPLACEMENT		\$46,121			\$37,320	\$0	\$83,441
402	FIRE EQUIP. REPLACEMENT FUND		\$40,000					\$40,000
403	FURNITURE REPLACEMENT FUND				\$20,000			\$20,000
407	PARK MAINTENANCE				\$12,000			\$12,000
408	POOL MAINTENANCE FUND			\$20,000				\$20,000
409	POLICE EQUIPMENT REPLACE FUND		\$47,569		\$47,000			\$94,569
410	FACILTY MAINTENANCE			\$261,666				\$261,666
411	SWRCC RADIO REPLACEMENT				\$50,000			\$50,000
412	ELECTRON.EQUIP.REPLACE.FUND		\$164,900		\$90,000			\$254,900
417	PARK LAND DEDICATION				\$90,000			\$90,000
419	CAPITAL IMPR.-OTHER PUBL WKS				\$800,000			\$800,000
420	EQUIPMENT REPLACEMENT FUND				\$641,200	\$284,000	\$300,000	\$1,225,200
465	2006 STREET IMPROVEMENTS				\$600,000			\$600,000
467	2007 STREET IMPROVEMENTS			\$750,000				\$750,000
468	2008 STREET IMPROVEMENTS GO'S				\$100,000			\$100,000
484	CLOSED-2007 TOWN CNTER GAR COS				\$240,375			\$240,375
485	CLOSED-TWN CTR E.SIDE LNSCAPE				\$4,126			\$4,126
488	2008 TOWN CTR ROOF GOs				\$155,000			\$155,000
489	2009 STREET IMPROVEMENTS GO				\$990,000			\$990,000
502	WATER AND SEWER FUND	\$1,471,496	\$125,740	\$10,956,778	\$33,600	\$595,891	\$1,337,188	\$14,520,693
503	WATER METER REPLACEMENT FUND	\$0		\$378,000				\$378,000
508	CIP-WATER & SEWER	\$0			\$4,320,000			\$4,320,000
522	STORM DRAINAGE UTILITY FUND	\$260,950	\$12,000	\$118,173	\$0	\$350	\$1,471,508	\$1,862,981
528	DRAINAGE IMPROVEMENTS FUND	\$0	\$0	\$0	\$795,000			\$795,000
552	SANITATION ENTERPRISE FUND	\$275,636	\$27,375	\$2,661,574	\$290,000	\$0		\$3,254,585
624	LIBRARY REVENUE FUND			\$7,000				\$7,000
		\$25,724,272	\$1,674,526	\$25,065,683	\$10,551,172	\$8,999,881	\$6,186,862	\$78,202,396



CITY OF DESOTO

FUND GENERAL FUND 101	DEPARTMENT ALL DEPARTMENTS	ALL PROGRAMS		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
Beginning Fund Balance	\$6,610,132	\$7,287,466	\$7,287,466	\$6,229,866
FRANCHISE FEES	\$3,721,288	\$3,103,835	\$3,103,835	\$3,246,432
PROPERTY TAXES	\$15,373,923	\$15,345,385	\$15,345,385	\$14,780,536
SALES TAXES	\$5,056,041	\$5,318,009	\$5,468,009	\$5,723,009
LICENSES & PERMITS	\$602,365	\$456,058	\$555,000	\$555,000
ADMINISTRATIVE FEE REIMBURSEMENTS	\$2,046,904	\$1,836,350	\$1,836,350	\$1,871,837
FINES & FORFEITURES	\$909,576	\$1,140,000	\$1,018,000	\$1,018,000
INTERGOVERNMENTAL	\$384,931	\$324,000	\$324,000	\$324,000
INTEREST REVENUES	\$65,924	\$210,000	\$100,000	\$150,000
CHARGES FOR SERVICES	\$1,145,637	\$931,250	\$1,098,250	\$1,098,250
RECREATION FEES	\$181,673	\$367,590	\$213,100	\$228,100
MISCELLANEOUS	\$514,177	\$417,000	\$417,000	\$417,000
INTERFUND TRANSFERS	\$1	\$409,957	\$409,957	\$348,357
TOTAL REVENUES	\$30,002,441	\$29,859,434	\$29,888,886	\$29,760,521

TOTAL SOURCES	\$ 36,612,573	\$ 37,146,900	\$ 37,176,352	\$ 35,990,387
APPROPRIATIONS				
PERSONNEL	\$19,851,187	\$20,688,397	\$20,680,856	\$20,732,481
SUPPLIES	\$948,303	\$996,058	\$983,531	\$1,005,364
CONTRACTS & PROFESSIONAL SERVICES	\$3,096,819	\$4,054,966	\$4,132,716	\$4,159,269
BUILDING REPAIR & MAINTENANCE	\$188,253	\$441,006	\$441,006	\$441,456
RENTALS	\$37,883	\$31,502	\$31,502	\$15,202
SERVICES & PROFESSIONAL FEES	\$3,322,955	\$4,527,474	\$4,605,224	\$4,615,927
CAPITAL OUTLAY	\$62,013	\$808,569	\$808,569	\$717,969
TRANSFERS TO OTHER FUNDS	\$4,858,453	\$2,786,683	\$2,786,683	\$2,681,629
OPERATING EXPENDITURES	\$29,042,911	\$29,807,181	\$29,864,863	\$29,753,370
USES OF FUND BALANCE				
CONSULTANT SERVICES	\$17,797	\$72,000	\$72,000	\$0
TOWER MAINTENANCE	\$0	\$9,800	\$9,800	\$0
TMRS STUDY	\$37,028	\$0	\$0	\$0
TRANSIT STUDY	\$0	\$100,000	\$100,000	\$40,000
CHRISTMAS EXPENSES	\$0	\$11,850	\$11,850	\$20,000
SUMMER YOUTH PROGRAM	\$0	\$100,000	\$75,000	\$75,000
BRUSH REMOVAL	\$0	\$328,603	\$328,603	\$0
LIGHTING OF STREET SIGNS	\$0	\$20,000	\$20,000	\$50,000
rites of passage program	\$63,112	\$0	\$0	\$0
SUMMER INTERN PROGRAM	\$13,515	\$25,000	\$25,000	\$25,000
ECONOMIC INCENTIVES	\$18,054	\$221,335	\$221,335	\$221,335
HAMPTON RD MIXED USE ZONING	\$0	\$85,000	\$85,000	\$0
NEIGHBORHOOD GRANTS	\$70	\$8,035	\$8,035	\$20,000
USER FEE ANALYSIS	\$15,000	\$0	\$0	\$15,000
LIBRARY AUTOMATION	\$24,371	\$0	\$0	\$0
INDUSTRIAL PK ZONING STUDY	\$8,800	\$0	\$0	\$0
MKT STUDY ENT VENUE	\$0	\$75,000	\$50,000	\$0
ELECTRONIC SIGNS	\$70,007	\$0	\$0	\$0
CORNER THEATER UPGRADE	\$14,442	\$0	\$0	\$0
CITIZEN RELATION SOFTWARE	\$0	\$0	\$0	\$25,000
FIRE ACCREDITATION EXPENSES	\$0	\$0	\$0	\$50,000
FIREWORKS EXPENSES	\$0	\$0	\$0	\$25,000
GRANICUS SERVER EXPENSES	\$0	\$0	\$0	\$8,500
TRANSFER TO FUND 411	\$0	\$75,000	\$75,000	\$0
TRANS TO 410 FACILITY MAINT	\$0	\$200,000	\$0	\$0
TOTAL USES OF FUND BALANCE	\$282,195	\$1,331,623	\$1,081,623	\$574,835
TOTAL APPROPRIATIONS	\$29,325,106	\$31,138,804	\$30,946,486	\$30,328,205
ENDING FUND BALANCE	\$7,287,466	\$6,008,096	\$6,229,866	\$5,662,182
Reserve Requirement - 60 days	4,774,177	4,899,811	4,909,293	4,890,965
Amount over/(under) Reserve Requirement	2,513,289	1,108,286	1,320,574	771,217
# days covered	92	74	76	69

**CITY OF DESOTO
REVENUES
DETAILS**

Fund	Dept.	Program	NON DEPT GENERAL FUND	FY ACTUALS 2009	2010 FY BUDGET	PROJECTED FY 2010	ADOPTED FY 2011
101	0	0					
SOURCES							
101-4115-00-00			FRANCHISE-ELECTRIC UTILITIES	\$1,894,309	\$1,396,726	\$1,396,726	\$1,485,000
101-4116-00-00			FRANCHISE-NATURAL GAS UTILITY	\$471,622	\$510,000	\$510,000	\$510,000
101-4117-00-00			FRANCHISE-TELEPHONE UTILITIES	\$277,641	\$301,000	\$301,000	\$301,000
101-4118-00-00			FRANCHISE-CABLE TELEVISION	\$485,715	\$227,000	\$227,000	\$275,000
101-4119-00-00			FRANCHISE-W & S UTILITIES(502)	\$592,000	\$669,109	\$669,109	\$675,432
101-4136-00-00			911-EMERGENCY FUND	\$358,926	\$350,000	\$350,000	\$350,000
			FRANCHISE FEES	\$4,080,213	\$3,453,835	\$3,453,835	\$3,596,432
101-4120-00-00			PENALTIES & INTEREST	\$256,052	\$220,000	\$220,000	\$220,000
101-4121-00-00			CURRENT TAXES	\$14,471,603	\$14,241,180	\$14,241,180	\$13,669,917
101-4122-00-00			DELINQUENT TAXES	\$408,951	\$300,000	\$300,000	\$300,000
101-4200-00-00			PAYMENT IN LIEU OF PROP. TAXES	\$237,317	\$584,205	\$584,205	\$590,619
101-4135-00-00			TAXES NOT ON ROLE	\$0	\$0	\$0	\$0
			PROPERTY TAXES	\$15,373,923	\$15,345,385	\$15,345,385	\$14,780,536
101-4123-00-00			SALES TAX FOR PROP TAX REDUCT.	\$1,676,279	\$2,028,627	\$2,078,627	\$2,024,606
101-4130-00-00			SALES TAX	\$3,352,559	\$3,256,382	\$3,356,382	\$3,665,403
101-4152-00-00			MIXED DRINK TAX	\$27,203	\$33,000	\$33,000	\$33,000
			SALES TAX	\$5,056,041	\$5,318,009	\$5,468,009	\$5,723,009
101-4124-00-00			BUILDING PERMITS	\$398,133	\$285,058	\$360,000	\$360,000
101-4127-00-00			ZONING & APPLICATION FEES	\$5,105	\$6,000	\$10,000	\$10,000
101-4134-00-00			DEVELOPMENT PERMITS	\$33,247	\$20,000	\$20,000	\$20,000
101-4150-00-00			ALARM PERMIT LATE FEES	\$100	\$0	\$0	\$0
101-4170-00-00			ALARM PERMITS REVENUE	\$165,781	\$145,000	\$165,000	\$165,000
			LICENSES & PERMITS	\$602,365	\$456,058	\$555,000	\$555,000
101-4125-00-00			REIMB-ADMIN COST FROM 502 W/S	\$1,444,272	\$1,233,677	\$1,233,677	\$1,269,164
101-4142-00-00			REIMB-ADMIN COST FROM 522 DRNG	\$102,673	\$102,673	\$102,673	\$102,673
101-4128-00-00			REIMB-ADMIN COST FROM 552 SANI	\$499,959	\$500,000	\$500,000	\$500,000
			ADMINISTRATIVE FEES	\$2,046,904	\$1,836,350	\$1,836,350	\$1,871,837
101-4126-00-00			COMMERCIAL VEHICLE FINES	\$0	\$10,000	\$10,000	\$10,000
101-4129-00-00			FINES & FEES MUNICIPAL COURT	\$758,971	\$1,022,000	\$900,000	\$900,000
101-4133-00-00			MISCELLANEOUS FEES	\$60,925	\$20,000	\$20,000	\$20,000
101-4137-00-00			LIBRARY FINES	\$41,695	\$46,000	\$46,000	\$46,000
101-4141-00-00			CORPORATE COURT TAX RETAINAGE	\$47,985	\$42,000	\$42,000	\$42,000
			FINES & FORFEITURES	\$909,576	\$1,140,000	\$1,018,000	\$1,018,000
101-4138-00-00			INTERGOVERNMENTAL REVENUE	\$173,467	\$124,000	\$124,000	\$124,000
101-4146-00-00			INTERGOV'T DESOTO ISD	\$211,464	\$200,000	\$200,000	\$200,000
			INTERGOVERNMENTAL	\$384,931	\$324,000	\$324,000	\$324,000
101-4140-00-00			INTEREST REVENUES	\$65,924	\$210,000	\$100,000	\$150,000
101-4132-00-00			FIRE & AMBULANCE RUNS	\$11,160	\$18,000	\$18,000	\$18,000
101-4145-00-00			HEALTH INSPECTIONS	\$42,518	\$36,000	\$36,000	\$36,000

Fund 101	Dept. 0	Program 0	NON DEPT GENERAL FUND	FY ACTUALS 2009	2010 FY BUDGET	PROJECTED FY 2010	ADOPTED FY 2011
101-4195-00-00			VEHICLE STORAGE & IMP FEES	\$12,033	\$16,000	\$16,000	\$16,000
101-4155-00-00			AMBULANCE SERVICE CHARGE	\$963,170	\$800,000	\$927,000	\$927,000
101-4157-00-00			FIRE PREVENTION INSPECTIONS	\$0	\$1,250	\$1,250	\$1,250
101-4176-00-00			MOWING REVENUE	\$116,756	\$60,000	\$100,000	\$100,000
			CHARGES FOR SERVICES	\$1,145,637	\$931,250	\$1,098,250	\$1,098,250
101-4113-00-00			LINEN SERVICES FEES	\$0	\$0	\$0	\$15,000
101-4161-00-00-PAV			PAVILION1 RENTAL-ERNIE ROBERTS	\$3,090	\$0	\$0	\$0
101-4161-00-00-PAV			PAVILION2 RENTAL-ERNIE ROBERTS	\$1,000	\$0	\$0	\$0
101-4161-00-00-PAV			PAVILION3 RENTAL-ERNIE ROBERTS	\$850	\$0	\$0	\$0
101-4161-00-00-PAV			PAVILION4 RENTAL-ERNIE ROBERTS	\$750	\$0	\$0	\$0
101-4162-00-00			PAVILION RENTAL-GRIMES PARK	\$2,150	\$0	\$0	\$0
101-4181-00-00			POOL RENTALS	\$2,895	\$1,500	\$1,500	\$1,500
101-4182-00-00			SWIM LESSONS	\$14,465	\$17,300	\$17,300	\$17,300
101-4191-00-00			POOL CONCESSION	\$15,879	\$17,300	\$17,300	\$17,300
101-4192-00-00			SWIM POOL DAILY ADMISSION	\$54,482	\$63,000	\$63,000	\$63,000
101-4193-00-00			CIVIC CENTER REVENUES	\$73,088	\$254,490	\$100,000	\$100,000
101-4194-00-00			GRIMES PARK FACILITY REVENUE	\$0	\$3,500	\$3,500	\$3,500
101-4198-00-00			RECREATION PASSES	\$13,024	\$10,500	\$10,500	\$10,500
			RECREATION FEES	\$181,673	\$367,590	\$213,100	\$228,100
101-4143-00-00			FILING FEE FOR CANDIDATES	\$100	\$200	\$200	\$200
101-4151-00-00			AUCTION PROCEEDS	\$110,377	\$40,000	\$40,000	\$40,000
101-4160-00-00			MAPS & PUBLICATIONS	\$392	\$300	\$300	\$300
101-4256-00-00			LIBRARY INTERNET PRINTING	\$3,040	\$4,500	\$4,500	\$4,500
101-4305-00-00			DONATIONS-LIBRARY	\$298	\$0	\$0	\$0
101-4310-00-00			REVENUES FROM LEASE/RENT	\$40,563	\$22,000	\$22,000	\$22,000
101-4970-00-00			OTHER FINANCING SOURCES	\$482	\$0	\$0	\$0
			MISCELLANEOUS	\$155,252	\$67,000	\$67,000	\$67,000
101-4930-00-00			TRF FROM FIRE PPE REPLACEMENT	\$0	\$37,320	\$37,320	\$37,320
101-4931-00-00			TRANSFER FROM FIRE TRAINING	\$0	\$11,037	\$11,037	\$11,037
101-4932-00-00			TRF FROM SPECIAL REVENUE FUND	\$1	\$361,600	\$361,600	\$300,000
			INTERFUND TRANSFERS	\$1	\$409,957	\$409,957	\$348,357
TOTAL SOURCES				\$30,002,441	\$29,859,434	\$29,888,886	\$29,760,521

CITY OF DESOTO

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

DETAILS

EXPENDITURES BY DEPARTMENT	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
GENERAL ADMINISTRATION				
COUNCIL/CITY SECRETARY	\$206,240	\$231,264	\$230,514	\$204,782
RECORDS MANAGEMENT	\$59,992	\$64,017	\$64,017	\$65,197
CITY MANAGER'S OFFICE	\$595,740	\$656,247	\$655,247	\$673,711
COMM INITIATIVES	\$105,604	\$111,615	\$111,268	\$134,057
ENVIRONMENTAL HEALTH/ACTION CT	\$225,841	\$233,835	\$233,735	\$233,713
FACILITY MAINTENANCE	\$838,447	\$799,799	\$799,799	\$830,826
TOTAL	\$2,031,864	\$2,096,777	\$2,094,580	\$2,142,286
FINANCIAL SERVICES				
FINANCE ADMIN./ACCOUNTING	\$822,843	\$815,129	\$813,979	\$785,432
MUNICIPAL COURT	\$321,369	\$320,913	\$320,913	\$335,202
PURCHASING	\$133,147	\$139,357	\$138,232	\$141,161
TOTAL	\$1,277,358	\$1,275,399	\$1,273,124	\$1,261,795
DEVELOPMENT SERVICES				
DEVELOPMENT SERVICES-ADMIN.	\$558,068	\$556,987	\$536,987	\$556,243
BUILDING INSPECTIONS	\$335,785	\$275,749	\$275,749	\$279,030
PLANNING & ZONING	\$233,849	\$211,295	\$239,970	\$237,106
STREET MAINTENANCE	\$1,990,137	\$2,085,635	\$2,068,535	\$1,988,258
EQUIPMENT SERVICES	\$615,643	\$707,262	\$707,262	\$715,061
TOTAL	\$3,733,481	\$3,836,928	\$3,828,503	\$3,775,698
PARKS & LEISURE SERVICES				
PARKS MAINTENANCE	\$1,215,635	\$1,341,525	\$1,341,525	\$1,288,176
PARKS & RECREATION/SENIOR CTR	\$281,582	\$264,794	\$257,273	\$215,747
BUILDING SERVICES	\$374,465	\$357,495	\$357,495	\$353,627
RECREATION & CIVIC CENTER	\$631,179	\$645,974	\$645,974	\$642,007
AQUATICS	\$114,954	\$143,543	\$143,543	\$117,851
TOTAL	\$2,617,816	\$2,753,331	\$2,745,810	\$2,617,408
POLICE DEPARTMENT				
POLICE ADMINISTRATION	\$7,563,916	\$7,909,078	\$7,909,078	\$7,898,549
ANIMAL CONTROL	\$259,125	\$274,825	\$274,825	\$303,528
CODE ENFORCEMENT	\$199,391	\$204,051	\$204,051	\$207,323
TOTAL	\$8,022,432	\$8,387,954	\$8,387,954	\$8,409,400
FIRE DEPARTMENT				
FIRE ADMINISTRATION	\$6,460,372	\$6,836,572	\$6,836,572	\$6,946,413
FIRE PREVENTION	\$101,952	\$104,207	\$104,207	\$105,072
TOTAL	\$6,562,324	\$6,940,779	\$6,940,779	\$7,051,485
LIBRARY	\$873,639	\$892,185	\$892,185	\$866,233
INFORMATION TECHNOLOGY	\$689,614	\$718,886	\$718,886	\$711,993

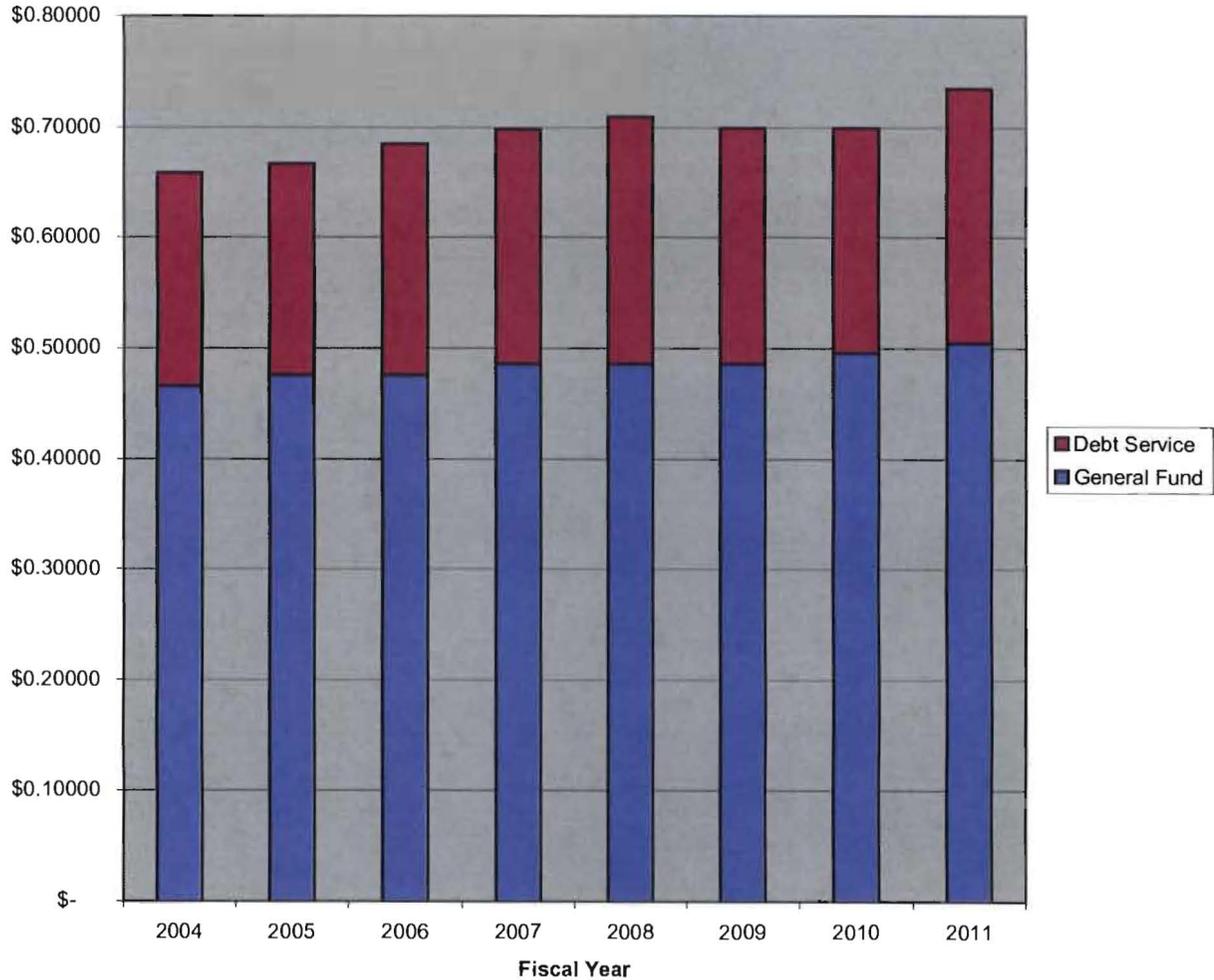
CITY OF DESOTO

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

DETAILS

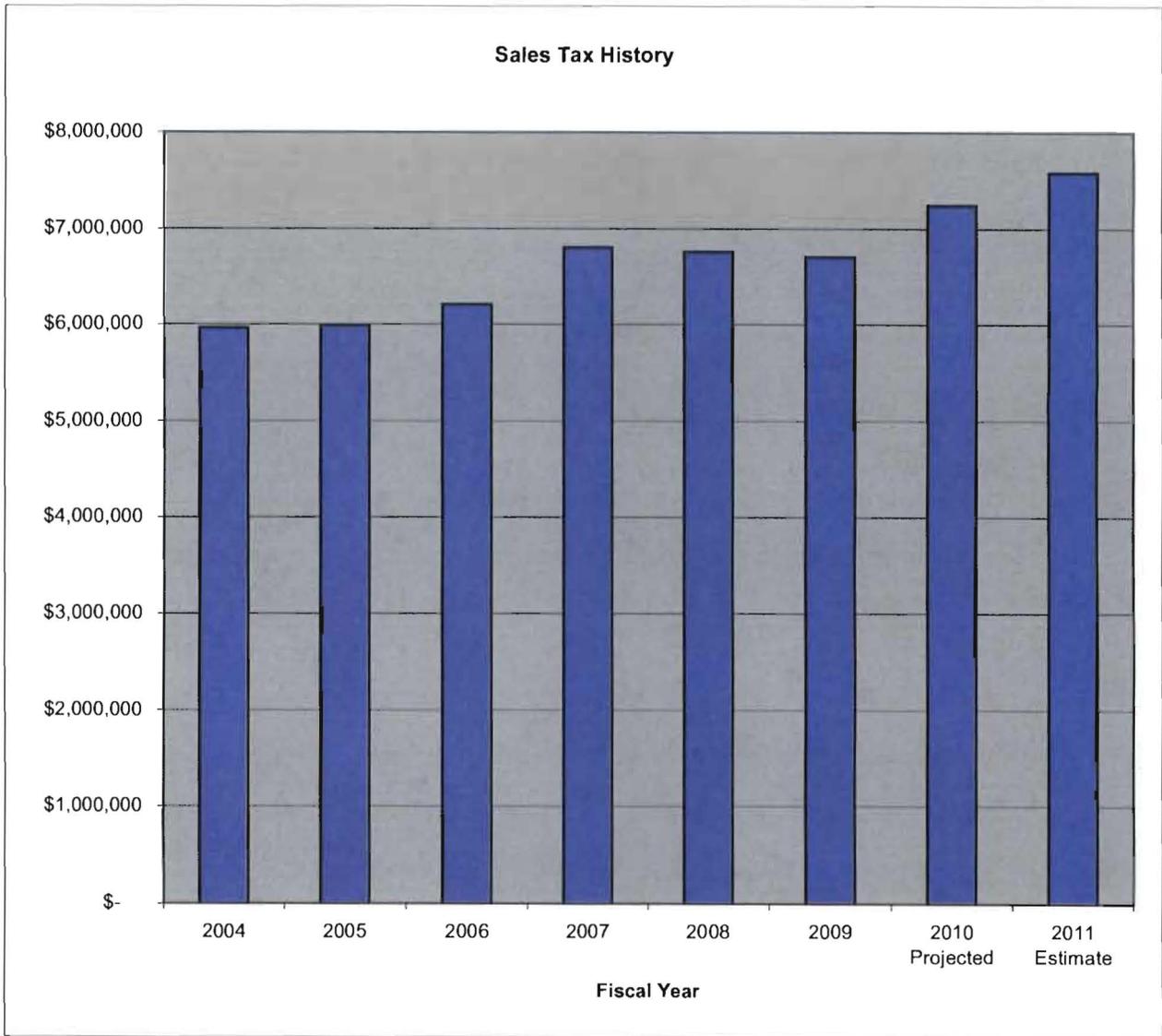
EXPENDITURES BY DEPARTMENT	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
HUMAN RESOURCES				
HUMAN RESOURCES	\$334,587	\$316,846	\$314,196	\$333,482
CIVIL SERVICE	\$12,755	\$25,500	\$22,250	\$23,225
TOTAL	\$347,341	\$342,346	\$336,446	\$356,707
<hr/>				
NONDEPARTMENTAL	\$1,722,881	\$1,436,891	\$1,520,891	\$1,512,584
<hr/>				
USE OF FUND BALANCE	\$282,195	\$1,331,623	\$1,081,623	\$574,835
<hr/>				
CITY JAIL OPERATIONS	\$214,733	\$242,682	\$242,682	\$240,850
<hr/>				
REGIONAL DISPATCH OPERATING FD	\$949,428	\$883,023	\$883,023	\$806,931
<hr/>				
TOTAL EXPENDITURES	\$ 29,325,107	\$ 31,138,804	\$ 30,946,486	\$ 30,328,205

Property Tax Rate History



Fiscal Yr.	General Fund	Debt Service	Total
2004	\$ 0.46592	\$ 0.19287	\$ 0.65879
2005	\$ 0.47592	\$ 0.19097	\$ 0.66689
2006	\$ 0.47592	\$ 0.20907	\$ 0.68499
2007	\$ 0.48592	\$ 0.21243	\$ 0.69835
2008	\$ 0.48592	\$ 0.22381	\$ 0.70973
2009	\$ 0.48592	\$ 0.21380	\$ 0.69972
2010	\$ 0.49592	\$ 0.20381	\$ 0.69973
2011	\$ 0.50492	\$ 0.23020	\$ 0.73512

The General Fund 2011 tax rate of 50.492 cents per \$100 valuation included a 0.9 cent increase for Maintenance and Operations expenditures. The Debt Service Fund 2011 tax rate of 23.02 cents per \$100 valuation includes a 2.639 cents increase for principal and interest payments on bonded debt.



Fiscal Year	Sales Tax
2004	\$ 5,963,290
2005	\$ 5,990,630
2006	\$ 6,206,373
2007	\$ 6,805,337
2008	\$ 6,759,242
2009	\$ 6,705,118
2010 Projected	\$ 7,246,678
2011 Estimate	\$ 7,586,678

*With the approval of beer and wine sales in 2009, the FY 2011 estimate reflects the expected impact for a full fiscal year.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	GENERAL ADMINISTRATION 1	ALL		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$935,648	\$1,045,151	\$1,045,151	\$1,092,278
SUPPLIES	\$94,392	\$90,100	\$89,603	\$84,793
SERVICES & PROFESSIONAL FEES	\$355,898	\$961,526	\$959,826	\$965,215
TRANSFERS	\$645,926	\$0	\$0	\$0
TOTAL	\$2,031,864	\$2,096,777	\$2,094,580	\$2,142,286

DESOTO



CITY COUNCIL CITY SECRETARY

City Council

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

City Secretary

- 1. Posts notices, attends, and records all City Council Meetings; and**
- 2. Administers elections.**

Records Management

- 1. Administers the State-mandated Records Management Program.**

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND	GENERAL ADMINISTRATION	COUNCIL/CITY SECRETARY		
101	1	10		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$94,337	\$96,394	\$96,394	\$99,428
SUPPLIES	\$16,973	\$18,364	\$18,114	\$15,115
SERVICES & PROFESSIONAL FEES	\$94,930	\$116,506	\$116,006	\$90,239
TOTAL	\$206,240	\$231,264	\$230,514	\$204,782

CITY OF DESOTO

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

SUMMARY

LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$55,838	\$56,990	\$56,990	\$58,170
SUPPLIES	\$1,761	\$442	\$442	\$442
SERVICES & PROFESSIONAL FEES	\$2,392	\$6,585	\$6,585	\$6,585
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL	\$59,992	\$64,017	\$64,017	\$65,197

DESOTO



CITY MANAGER

City Manager and Assistant City Manager

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

Assistant to the City Manager - Administration

1. Serves as Claims Manager and manages property/liability insurance for City employees, facilities, and vehicles;
2. Serves as liaison to the DeSoto, Texas Historical Foundation Board; and,
3. Manages special projects.

Assistant to the City Manager – Community Initiatives

1. Manages neighborhood programs;
2. Manages the solid waste contract; and,
3. Manages special projects.

PUBLIC INFORMATION OFFICER

1. Video- and audio-records City Council Meetings, Planning & Zoning Commission Meetings, and other public meetings;
2. Publishes the monthly City Lights Newsletter;
3. Serves as the primary point of contact for public service announcements and other media communication;
4. Serves as liaison to the DeSoto Arts Commission; and,
5. Manages special projects.

Environmental Health / Action Center / Facility Maintenance

1. Conducts health inspections of food service facilities, daycares, retail stores, semi-public pools, and spas;
2. Provides public health education and training courses;
3. Issues permits and health certificates;
4. Serves as a primary source of contact for public health matters, including requests, inquiries, concerns, and complaints;
5. Maintains and improves all City facilities; and,
6. Manages and administers service contracts for City facilities.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	GENERAL ADMINISTRATION 1	CITY MANAGER'S OFFICE 12		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$507,746	\$604,717	\$604,717	\$620,310
SUPPLIES	\$26,110	\$18,368	\$18,368	\$21,768
SERVICES & PROFESSIONAL FEES	\$61,884	\$33,162	\$32,162	\$31,633
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL	\$595,740	\$656,247	\$655,247	\$673,711

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	GENERAL ADMINISTRATION 1	COMM INITIATIVES 13		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$102,471	\$107,315	\$107,315	\$129,757
SUPPLIES	\$2,842	\$3,900	\$3,653	\$3,900
SERVICES & PROFESSIONAL FEES	\$291	\$400	\$300	\$400
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL	\$105,604	\$111,615	\$111,268	\$134,057

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	GENERAL ADMINISTRATION 1	ENVIRONMENTAL HEALTH/ACTION CT 14		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$175,256	\$179,735	\$179,735	\$184,613
SUPPLIES	\$46,305	\$47,850	\$47,850	\$42,850
SERVICES & PROFESSIONAL FEES	\$4,279	\$6,250	\$6,150	\$6,250
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL	\$225,841	\$233,835	\$233,735	\$233,713

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	GENERAL ADMINISTRATION 1	FACILITY MAINTENANCE 20		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
SERVICES & PROFESSIONAL FEES	\$192,521	\$799,799	\$799,799	\$830,826
TRANSFERS	\$645,926	\$0	\$0	\$0
TOTAL	\$838,447	\$799,799	\$799,799	\$830,826

DESOTO



FINANCIAL SERVICES

Finance Administration

- 1. Handles financial affairs, such as collections, disbursements, and investing City funds;**
- 2. Manages the bond and debt service requirements; and,**
- 3. Handles the collection for Emergency Medical Services (EMS).**

Municipal Court

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

Purchasing Department

- 1. Provides quality products and competitive prices via bids, contracts, and interlocal agreements; and,**
- 2. Ensures the City's adherence to local, State, and Federal purchasing guidelines.**

Organizational Development

- 1. Conducts operational and management studies;**
- 2. Administers processes for strategic planning; and,**
- 3. Monitors departmental performance measures.**

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> FINANCIAL SERVICES 2			<u>PROGRAM</u> ALL
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$ 802,455	\$ 830,459	\$ 830,459	\$ 847,398
SUPPLIES	\$ 42,514	\$ 49,300	\$ 48,400	\$ 42,425
SERVICES & PROFESSIONAL FEES	\$ 432,422	\$ 395,640	\$ 394,265	\$ 371,972
TOTAL	\$ 1,277,392	\$ 1,275,399	\$ 1,273,124	\$ 1,261,795

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>			<u>PROGRAM</u>
GENERAL FUND 101	FINANCIAL SERVICES 2			FINANCE ADMIN./ACCOUNTING 10
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$ 466,275	\$ 497,689	\$ 497,689	\$ 499,697
SUPPLIES	\$ 12,177	\$ 18,400	\$ 17,500	\$ 12,400
SERVICES & PROFESSIONAL FEES	\$ 344,390	\$ 299,040	\$ 298,790	\$ 273,335
TOTAL	\$ 822,843	\$ 815,129	\$ 813,979	\$ 785,432

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	FINANCIAL SERVICES 2	REVENUE AND TAXATION 11		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ -	\$ -	\$ -	\$ -
SERVICES & PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> FINANCIAL SERVICES 2	<u>PROGRAM</u> MUNICIPAL COURT 12		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$ 250,156	\$ 247,113	\$ 247,113	\$ 261,079
SUPPLIES	\$ 16,578	\$ 13,800	\$ 13,800	\$ 13,900
SERVICES & PROFESSIONAL FEES	\$ 54,635	\$ 60,000	\$ 60,000	\$ 60,223
TOTAL	\$ 321,369	\$ 320,913	\$ 320,913	\$ 335,202

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND	FINANCIAL SERVICES	PURCHASING		
101	2	15		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$ 86,024	\$ 85,657	\$ 85,657	\$ 86,622
SUPPLIES	\$ 13,726	\$ 17,100	\$ 17,100	\$ 16,125
SERVICES & PROFESSIONAL FEES	\$ 33,397	\$ 36,600	\$ 35,475	\$ 38,414
TOTAL	\$ 133,147	\$ 139,357	\$ 138,232	\$ 141,161

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND	FINANCIAL SERVICES	ORGANIZATIONAL DEVELOPMENT		
101	2	16		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ 33	\$ -	\$ -	\$ -
SERVICES & PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 33	\$ -	\$ -	\$ -

DESOTO



DEVELOPMENT SERVICES

Administration

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

Building Inspections

1. **Issues permits;**
2. **Collects fees;**
3. **Reviews plans and performs onsite inspections for compliance; and,**
4. **Serves as liaison to the Building and Standards Commission.**

Planning and Zoning

1. **Prepares and maintains the Comprehensive Plans and Comprehensive Zoning Ordinance;**
2. **Processes and reviews all zoning applications, plat applications, development plans, and various appeals;**
3. **Records all impact fees; and,**
4. **Serves as liaison to the Planning and Zoning Commission and the Zoning Board of Adjustment.**

Street Maintenance

1. **Maintains 466 miles of streets and 90 miles of alleys; and,**
2. **Maintains the traffic control system for the City.**

Equipment Services

1. **Maintains and repairs all City vehicles and equipment;**
2. **Performs preventive maintenance on all City vehicles;**
3. **Installs and maintains specialized equipment on emergency vehicles; and,**
4. **Oversees the City auction contract.**

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	DEVELOPMENT SERVICES 3	ALL		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$1,609,429	\$1,660,810	\$1,660,790	\$1,513,815
SUPPLIES	\$400,787	\$503,535	\$491,630	\$526,785
SERVICES & PROFESSIONAL FEES	\$519,077	\$886,813	\$890,313	\$900,928
CAPITAL OUTLAY	\$16,573	\$152,800	\$152,800	\$219,000
TRANSFERS	\$1,187,615	\$632,970	\$632,970	\$615,170
TOTAL	\$3,733,481	\$3,836,928	\$3,828,503	\$3,775,698

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	DEVELOPMENT SERVICES 3	DEVELOPMENT SERVICES-ADMIN. 10		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$487,315	\$476,687	\$476,687	\$485,343
SUPPLIES	\$13,277	\$13,000	\$13,000	\$12,600
SERVICES & PROFESSIONAL FEES	\$41,574	\$67,300	\$47,300	\$58,300
CAPITAL OUTLAY	\$15,902	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL	\$558,068	\$556,987	\$536,987	\$556,243

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	DEVELOPMENT SERVICES 3	BUILDING INSPECTIONS 11		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$218,122	\$228,131	\$228,131	\$231,537
SUPPLIES	\$2,969	\$4,520	\$4,520	\$4,895
SERVICES & PROFESSIONAL FEES	\$114,694	\$43,098	\$43,098	\$42,598
TOTAL	\$335,785	\$275,749	\$275,749	\$279,030

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	DEVELOPMENT SERVICES 3	PLANNING & ZONING 14		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$164,553	\$168,165	\$168,145	\$170,536
SUPPLIES	\$3,714	\$9,665	\$7,860	\$6,490
SERVICES & PROFESSIONAL FEES	\$65,582	\$33,465	\$63,965	\$60,080
TOTAL	\$233,849	\$211,295	\$239,970	\$237,106

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	DEVELOPMENT SERVICES 3	STREET MAINTENANCE 20		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$569,133	\$619,265	\$619,265	\$456,638
SUPPLIES	\$118,803	\$133,550	\$123,450	\$132,400
SERVICES & PROFESSIONAL FEES	\$114,586	\$577,550	\$570,550	\$573,550
CAPITAL OUTLAY	\$0	\$122,300	\$122,300	\$210,500
TRANSFERS	\$1,187,615	\$632,970	\$632,970	\$615,170
TOTAL	\$1,990,137	\$2,085,635	\$2,068,535	\$1,988,258

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	DEVELOPMENT SERVICES 3	EQUIPMENT SERVICES 22		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$170,306	\$168,562	\$168,562	\$169,761
SUPPLIES	\$262,024	\$342,800	\$342,800	\$370,400
SERVICES & PROFESSIONAL FEES	\$182,642	\$165,400	\$165,400	\$166,400
CAPITAL OUTLAY	\$671	\$30,500	\$30,500	\$8,500
TOTAL	\$615,643	\$707,262	\$707,262	\$715,061

DESOTO



PARKS & LEISURE SERVICES

Park Maintenance

1. Directs the functions of the entire department; and,
2. Serves as liaison to the Park Development Corporation Board and the Keep DeSoto Beautiful Corporation Board.

Park Maintenance

1. Provides full ground maintenance services to parks, rights-of-way, and public buildings;
2. Provides minor facility tree and shrub maintenance; and,
3. Provides minor construction and renovation services to parks, athletic fields, and recreational facilities.

Recreation

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

Building Services

1. Provides cleaning services to all City buildings.

Senior Center

1. Provides and coordinates activities for senior citizens.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	PARKS & LEISURE SERVICES 5	ALL		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$1,625,051	\$1,767,120	\$1,759,599	\$1,745,621
SUPPLIES	\$96,654	\$161,360	\$161,360	\$117,767
SERVICES & PROFESSIONAL FEES	\$479,010	\$731,851	\$731,851	\$698,020
CAPITAL OUTLAY	\$0	\$67,000	\$67,000	\$30,000
TRANSFERS	\$417,100	\$26,000	\$26,000	\$26,000
TOTAL	\$2,617,816	\$2,753,331	\$2,745,810	\$2,617,408

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	PARKS & LEISURE SERVICES 5	PARKS MAINTENANCE 20		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$463,672	\$563,820	\$563,820	\$578,071
SUPPLIES	\$28,275	\$123,060	\$123,060	\$72,460
SERVICES & PROFESSIONAL FEES	\$420,588	\$628,645	\$628,645	\$611,645
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFERS	\$303,100	\$26,000	\$26,000	\$26,000
TOTAL	\$1,215,635	\$1,341,525	\$1,341,525	\$1,288,176

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	PARKS & LEISURE SERVICES 5	PARKS & RECREATION/SENIOR CTR 22		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$184,631	\$192,444	\$184,923	\$180,397
SUPPLIES	\$4,397	\$3,900	\$3,900	\$3,900
SERVICES & PROFESSIONAL FEES	\$2,555	\$1,450	\$1,450	\$1,450
CAPITAL OUTLAY	\$0	\$67,000	\$67,000	\$30,000
TRANSFERS	\$90,000	\$0	\$0	\$0
TOTAL	\$281,582	\$264,794	\$257,273	\$215,747

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	PARKS & LEISURE SERVICES 5	BUILDING SERVICES 24		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$333,737	\$302,556	\$302,556	\$298,527
SUPPLIES	\$32,072	\$21,200	\$21,200	\$23,400
SERVICES & PROFESSIONAL FEES	\$8,656	\$33,739	\$33,739	\$31,700
TOTAL	\$374,465	\$357,495	\$357,495	\$353,627

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	PARKS & LEISURE SERVICES 5	RECREATION & CIVIC CENTER 32		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$579,014	\$610,057	\$610,057	\$617,675
SUPPLIES	\$17,548	\$7,500	\$7,500	\$10,807
SERVICES & PROFESSIONAL FEES	\$34,617	\$28,417	\$28,417	\$13,525
TOTAL	\$631,179	\$645,974	\$645,974	\$642,007

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	PARKS & LEISURE SERVICES 5	AQUATICS 45		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$63,997	\$98,243	\$98,243	\$70,951
SUPPLIES	\$14,363	\$5,700	\$5,700	\$7,200
SERVICES & PROFESSIONAL FEES	\$12,594	\$39,600	\$39,600	\$39,700
TOTAL	\$114,954	\$143,543	\$143,543	\$117,851

DESOTO



PUBLIC SAFETY

Police Department

- 1. Provides law enforcement and public safety services;**
- 2. Provides 24-hour police patrol and emergency response; and,**
- 3. Provides a variety of additional services, such as School Resource Officers, Crime Prevention services, and Community Policing services.**

Animal Control

- 1. Provides vector and animal control.**

Code Enforcement

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

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	POLICE DEPARTMENT 6	ALL		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$7,348,501	\$7,591,531	\$7,591,531	\$7,639,212
SUPPLIES	\$48,574	\$73,658	\$73,658	\$70,230
SERVICES & PROFESSIONAL FEES	\$247,162	\$255,696	\$255,696	\$304,089
CAPITAL OUTLAY	\$0	\$467,069	\$467,069	\$395,869
TRANSFERS	\$378,195	\$0	\$0	\$0
TOTAL	\$8,022,432	\$8,387,954	\$8,387,954	\$8,409,400

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	POLICE DEPARTMENT 6	POLICE ADMINISTRATION 10		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$7,034,291	\$7,274,031	\$7,274,031	\$7,318,847
SUPPLIES	\$45,168	\$68,618	\$68,618	\$64,580
SERVICES & PROFESSIONAL FEES	\$106,262	\$99,360	\$99,360	\$147,253
CAPITAL OUTLAY	\$0	\$467,069	\$467,069	\$367,869
TRANSFERS	\$378,195	\$0	\$0	\$0
TOTAL	\$7,563,916	\$7,909,078	\$7,909,078	\$7,898,549

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	POLICE DEPARTMENT 6	ANIMAL CONTROL 13		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$120,990	\$121,357	\$121,357	\$122,030
SUPPLIES	\$1,300	\$1,920	\$1,920	\$1,950
SERVICES & PROFESSIONAL FEES	\$136,835	\$151,548	\$151,548	\$151,548
CAPITAL OUTLAY	\$0	\$0	\$0	\$28,000
TOTAL	\$259,125	\$274,825	\$274,825	\$303,528

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	POLICE DEPARTMENT 6	CODE ENFORCEMENT 17		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$193,220	\$196,143	\$196,143	\$198,335
SUPPLIES	\$2,106	\$3,120	\$3,120	\$3,700
SERVICES & PROFESSIONAL FEES	\$4,065	\$4,788	\$4,788	\$5,288
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL	\$199,391	\$204,051	\$204,051	\$207,323

DESOTO



FIRE DEPARTMENT

Fire Department

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

Fire Prevention

- 1. Investigates all fires;**
- 2. Provides public fire safety educational programs;**
- 3. Conducts Certificates of Occupancy and fire prevention inspections;**
- 4. Reviews plans for compliance with the Fire Code; and**
- 5. Issues permits.**

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>		<u>PROGRAM</u>	
GENERAL FUND	FIRE DEPARTMENT		ALL	
101	7			
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$5,867,626	\$6,205,651	\$6,205,651	\$6,319,775
SUPPLIES	\$165,536	\$110,891	\$110,891	\$116,055
SERVICES & PROFESSIONAL FEES	\$184,081	\$209,592	\$209,592	\$213,810
CAPITAL OUTLAY	(\$53,569)	\$6,800	\$6,800	\$6,800
TRANSFERS	\$398,651	\$407,845	\$407,845	\$395,045
TOTAL	\$6,562,324	\$6,940,779	\$6,940,779	\$7,051,485

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	FIRE DEPARTMENT 7	FIRE ADMINISTRATION 10		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$5,768,293	\$6,104,819	\$6,104,819	\$6,218,078
SUPPLIES	\$164,998	\$109,636	\$109,636	\$114,800
SERVICES & PROFESSIONAL FEES	\$182,000	\$207,472	\$207,472	\$211,690
CAPITAL OUTLAY	(\$53,569)	\$6,800	\$6,800	\$6,800
TRANSFERS	\$398,651	\$407,845	\$407,845	\$395,045
TOTAL	\$6,460,372	\$6,836,572	\$6,836,572	\$6,946,413

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	FIRE DEPARTMENT 7	FIRE PREVENTION 13		
SUMMARY				
LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$99,333	\$100,832	\$100,832	\$101,697
SUPPLIES	\$538	\$1,255	\$1,255	\$1,255
SERVICES & PROFESSIONAL FEES	\$2,081	\$2,120	\$2,120	\$2,120
TOTAL	\$101,952	\$104,207	\$104,207	\$105,072

LIBRARY

Library

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

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> LIBRARY 10	<u>PROGRAM</u> ALL	SUMMARY	
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$675,363	\$702,815	\$702,815	\$694,940
SUPPLIES	\$172,215	\$159,700	\$159,700	\$146,643
SERVICES & PROFESSIONAL FEES	\$26,061	\$29,670	\$29,670	\$24,650
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL	\$873,639	\$892,185	\$892,185	\$866,233

INFORMATION TECHNOLOGY

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 the City's website; and,**
- 4. Coordinates all Geographic Information Systems (GIS) activity.**

CITY OF DESOTO

<u>FUND</u> GENERAL FUND 101	<u>DEPARTMENT</u> INFORMATION TECHNOLOGY 11		<u>PROGRAM</u> ALL	
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$207,667	\$211,569	\$211,569	\$214,909
SUPPLIES	\$2,478	\$4,500	\$4,500	\$3,000
SERVICES & PROFESSIONAL FEES	\$343,469	\$397,150	\$397,150	\$383,984
TRANSFERS	\$136,000	\$105,667	\$105,667	\$110,100
TOTAL	\$689,614	\$718,886	\$718,886	\$711,993

HUMAN RESOURCES

Human Resources Department

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

Civil Service

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

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	HUMAN RESOURCES 12	ALL		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$263,322	\$267,196	\$267,196	\$284,782
SUPPLIES	\$7,965	\$9,350	\$8,625	\$8,925
SERVICES & PROFESSIONAL FEES	\$76,054	\$65,800	\$60,625	\$63,000
TOTAL	\$347,341	\$342,346	\$336,446	\$356,707

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	HUMAN RESOURCES 12	HUMAN RESOURCES 20		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$263,322	\$267,196	\$267,196	\$284,782
SUPPLIES	\$7,179	\$8,400	\$7,900	\$8,200
SERVICES & PROFESSIONAL FEES	\$64,085	\$41,250	\$39,100	\$40,500
TOTAL	\$334,587	\$316,846	\$314,196	\$333,482

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>		
GENERAL FUND 101	HUMAN RESOURCES 12	CIVIL SERVICE 22		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
SUPPLIES	\$786	\$950	\$725	\$725
SERVICES & PROFESSIONAL FEES	\$11,969	\$24,550	\$21,525	\$22,500
TOTAL	\$12,755	\$25,500	\$22,250	\$23,225

CITY OF DESOTO

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

SUMMARY

LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$516,125	\$406,095	\$406,095	\$379,751
SUPPLIES	\$0	\$20,000	\$20,000	\$20,000
SERVICES & PROFESSIONAL FEES	\$824,057	\$1,604,962	\$1,638,962	\$1,200,175
CAPITAL OUTLAY	\$121,458	\$0	\$0	\$25,000
TRANSFERS	\$1,706,408	\$1,863,162	\$1,663,162	\$1,510,274
OTHER	\$1,157	\$0	\$0	\$0
NON DEPARTMENTAL EXPENSES	\$3,169,204	\$3,894,219	\$3,728,219	\$3,135,200

REGIONAL COMMUNICATIONS

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; and,**
- 4. Provides records management and technical support to the public safety agencies served.**

ALARM MONITORING

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

CITY OF DESOTO

<u>FUND</u> REGIONAL DISPATCH OPERATING FD 111	<u>DEPARTMENT</u> ALL DEPARTMENTS	ALL PROGRAMS
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SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
Beginning Fund Balance	\$142,971	\$414,368	\$414,368	\$218,101
PARTICIPANT SHARE INCOME	2,848,284	\$2,649,070	\$2,649,070	\$2,420,792
INTEREST REVENUES	2,962	\$3,000	\$3,000	\$3,000
CHARGES FOR SERVICES	49,431	\$43,800	\$75,000	\$80,000
INTERFUND TRANSFERS	\$0	\$26,315	\$26,315	\$26,260
TOTAL REVENUES	\$ 2,900,677	\$2,722,185	\$2,753,385	\$2,530,052

TOTAL AVAILABLE RESOURCES	\$ 3,043,648	\$3,136,553	\$3,167,753	\$2,748,153
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<u>EXPENDITURES</u>				
PERSONNEL	1,944,617	\$1,919,410	\$1,918,322	\$1,826,035
SUPPLIES	49,459	\$69,218	\$69,218	\$60,893
SERVICES & PROFESSIONAL FEES	506,785	\$524,990	\$524,990	\$554,556
CAPITAL OUTLAY	6,666	\$1,000	\$1,000	\$90,000
TRANSFERS TO OTHER FUNDS	52,775	\$52,623	\$290,276	\$52,438
DEBT SERVICE	68,978	\$145,846	\$145,846	\$93,130
NON-DEPARTMENTAL				
TOTAL EXPENDITURES	2,629,280	\$2,713,087	\$2,949,652	\$2,677,052
ENDING FUND BALANCE	\$ 414,368	\$ 423,466	\$ 218,101	\$ 71,101

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
REGIONAL DISPATCH OPERATING FD	COMMUNICATIONS	REGIONAL DISPATCH
111	9	21

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	1,944,047	\$1,919,409	\$1,918,321	\$1,826,035
SUPPLIES	48,679	\$69,118	\$69,118	\$56,793
SERVICES & PROFESSIONAL FEES	496,582	\$509,920	\$509,920	\$539,486
CAPITAL OUTLAY	6,666	\$1,000	\$1,000	\$90,000
DEBT SERVICE	0	\$78,946	\$78,946	\$26,230
TOTAL EXPENDITURES	2,495,974	\$2,578,393	\$2,577,305	\$2,538,544

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
REGIONAL DISPATCH OPERATING FD	COMMUNICATIONS	ALARM MONITORING
111	9	22

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
SUPPLIES	\$780	\$100	\$100	\$4,100
SERVICES & PROFESSIONAL FEES	\$10,203	\$15,070	\$15,070	\$15,070
TOTAL EXPENDITURES	\$10,984	\$15,170	\$15,170	\$19,170

JAIL OPERATIONS

JAIL

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

CITY OF DESOTO

<u>FUND</u> CITY JAIL OPERATIONS 112	<u>DEPARTMENT</u> ALL DEPARTMENTS	ALL PROGRAMS
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SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$ 299,887	\$ 353,186	\$ 353,186	\$ 381,186
INTEREST REVENUES	\$2,679	\$3,000	\$3,000	\$3,000
PARTICIPANT SHARE INCOME	\$429,466	\$485,364	\$485,364	\$481,700
MISCELLANEOUS	\$34,386	\$25,000	\$25,000	\$25,000
INTERFUND TRANSFERS	\$214,733	\$242,682	\$242,682	\$240,850
TOTAL REVENUES	\$ 681,264	\$ 756,046	\$ 756,046	\$ 750,550

TOTAL AVAILABLE RESOURCES	\$ 981,151	\$ 1,109,232	\$ 1,109,232	\$ 1,131,736
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<u>EXPENDITURES</u>				
PERSONNEL	\$529,287	\$661,176	\$661,176	\$680,640
SUPPLIES	\$18,677	\$16,520	\$16,520	\$16,520
SERVICES & PROFESSIONAL FEES	\$32,197	\$30,865	\$30,865	\$30,865
CAPITAL OUTLAY	\$47,805	\$19,485	\$19,485	\$19,485
TOTAL EXPENDITURES	\$627,966	\$728,046	\$728,046	\$747,510
ENDING FUND BALANCE	\$ 353,186	\$ 381,186	\$ 381,186	\$ 384,226

DEDC FY 2009 – 2010 Proposed Annual Plan of Work
Presented to the DEDC Board of Directors and City Council on April 27, 2010
Approved by City Council after the April 27, 2010 Joint Meeting

Goal # 1 - Make Strategic Investments in Infrastructure

- Implement and coordinate with city staff on the construction of the water and sewer lines for the 95 acre tract of land on Polk Street. Teague, Nall, and Perkins completed the engineering services in April of 2010.
- Begin installation of the infrastructure of the selected projects.
- Identify opportunities for vertical arrival and departure heliports in the industrial park.
- Complete user study with KSA Engineering to determine potential FBO's and users for the heliport.
- Apply for TxDOT Aviation funding.
- Determine feasibility of placing options on site for potential heliport.
- Complete heliport layout plan.

Goal #2 - Increase the Added Value of Industrial Assets

- Continue the aggressive Business Retention and Expansion Program with DEDC staff and members of the Board.
- 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.
- Contact each large business in the Industrial Park at least once a year.
- Host one corporate roundtable with the DeSoto Chamber of Commerce.
- Coordinate with the Mayor's office two "Breakfast with the Mayor" programs for DeSoto businesses.
 - Annually visit two corporate headquarters of existing companies.
 - Coordinate dialogue with the boards of the BSW cities.

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.
- Continue to encourage developers to complete Project Bridge.
- 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.
- Encourage development of former long term care facility and adjacent land on Hwy. 67.
- Facilitate growth and development in the Southwest Medical District.
- Encourage growth and development of DeSoto Professional Park east of Bolton Boone.
- Explore possibilities for a Movie Grill concept theatre.
- Support the city's entertainment venue feasibility study and market final approved recommendation.
- 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, Mountain View College – Dallas, and the DeSoto Chamber of Commerce.
- Support the degree programs of the ITT campus and UNT-Dallas.

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.
- Work to redevelop and/or secure new tenants for both the former Winn Dixie and Albertson's stores.
- Continue working with Henry S. Miller to secure new tenants for the Hampton Road side of the Town Center.

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 annual commercial broker tour.
- 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.
- Attend Texas One site selection consultant meetings as appropriate.
- Participate in the International Council of Shopping Centers conference in San Antonio Annually.
- Analyze the DEDC's web site "hits" and make recommendations for improvement as necessary.
- Continue to update marketing materials including new banner ads and trade show booth.

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

- Continue communication and collaboration with the DeSoto City Council and city staff informing them about prospective projects and other strategic DEDC projects
- 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.

- Continue to post updates on the DEDC twitter site and web site “What’s New”.

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 2009 – 2010:

- Attract **\$1 million** in investment through the expansion of existing industries.
- Attract **\$5 million** in investment through the relocation or attraction of new industries.
- Attract **\$2 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 BUDGET FUND SUMMARY
DEDC FY 2010-2011 Budget
PRESENTED TO THE DEDC BOARD JUNE 21, 2010
 Approved as proposed contingent upon amending the budget before the end of the FY
 Approved by City Council September 21, 2010
 Presented to the DEDC Board of Directors on February 2, 2011

	Budget 08-09	Budget 09-10 2009	Amended 09-10 2009	Proposed 10-11 2010	Planning 11-12
CASH BALANCE - BEGINNING END OF (Actual for 08-09)	2,539,304	2,284,034	1,584,667	1,711,098	1,603,945

REVENUES						
Sales Tax	(Actual for 08-09)	1,257,119	1,414,797	1,289,796	1,400,000	1,400,000
*Interest Earnings	(Actual for 08-09)	18,794	11,000	11,000	10,000	10,000
TOTAL REVENUES		1,275,913	1,425,797	1,300,796	1,410,000	1,410,000
TOTAL RESOURCES		3,815,217	3,709,831	2,885,463	3,121,098	3,013,945

APPROPRIATIONS/EXPENDITURES						
Personnel	(Actual for 08-09)	118,927	271,948	242,900	228,900	296,500
Supplies	(Actual for 08-09)	5,221	11,000	11,000	6,000	6,000
***Contractual Sers.- (Promotions, Admin., Grants, Prospect Dev. L.T. Debt)		1,404,516	1,837,216	915,465	1,278,253	1,109,763
Capital Outlay	(Actual for 08-09)	2,519	5,000	5,000	4,000	4,000
TOTAL APPROPRIATIONS/ EXPENDITURES	(Actual for 08-09)	1,531,183	2,125,164	1,174,365	1,517,153	1,416,263

CASH BALANCE - ENDING	2,284,034	1,584,667	1,711,098	1,603,945	1,597,682
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***Contractual Services includes Promotions, Administration, Grants, and Prospect Dev., & Long Term Debt

CITY OF DESOTO

<u>FUND</u> PARKS & RECREATION FACILITIES 118	<u>DEPARTMENT</u> ALL DEPARTMENTS	ALL PROGRAMS
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SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$ 283,857	\$ 283,154	\$ 283,154	\$ 259,605
SALES TAXES	\$419,070	\$406,599	\$406,599	\$406,599
INTEREST REVENUES	\$1,579	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$ 420,649	\$ 408,599	\$ 408,599	\$ 408,599

TOTAL AVAILABLE RESOURCES	\$ 704,505	\$ 691,753	\$ 691,753	\$ 668,204
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<u>EXPENDITURES</u>				
TRANSFERS TO OTHER FUNDS	\$421,351	\$432,148	\$432,148	\$292,908
TOTAL EXPENDITURES	\$421,351	\$432,148	\$432,148	\$292,908
ENDING FUND BALANCE	\$ 283,154	\$ 259,605	\$ 259,605	\$ 375,296

CITY OF DESOTO

<u>FUND</u> DEBT SERVICE PARKS DEVELOPMENT 347	ALL DEPARTMENTS	ALL PROGRAMS
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SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$37,156	\$36,846	\$36,846	\$36,698
<u>REVENUES</u>				
INTEREST REVENUES	\$852	\$1,000	\$1,000	\$500
INTERFUND TRANSFERS	\$217,000	\$217,000	\$217,000	\$217,000
TOTAL REVENUES	\$217,852	\$218,000	\$218,000	\$217,500
TOTAL AVAILABLE RESOURCES	\$255,008	\$254,846	\$254,846	\$254,198
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$2,800	\$3,000	\$3,000	\$3,000
DEBT SERVICE	\$215,363	\$215,148	\$215,148	\$226,880
TOTAL EXPENDITURES	\$218,163	\$218,148	\$218,148	\$229,880
FUND BALANCE-ENDING	\$36,846	\$36,698	\$36,698	\$24,318

DESOTO



WATER AND SEWER

CUSTOMER ACCOUNTS / FINANCE DEPARTMENT

- 1. Maintains utility billing records and accounts;**
- 2. Reads and maintains customer meters; and,**
- 3. Bills and collects from utility customers.**

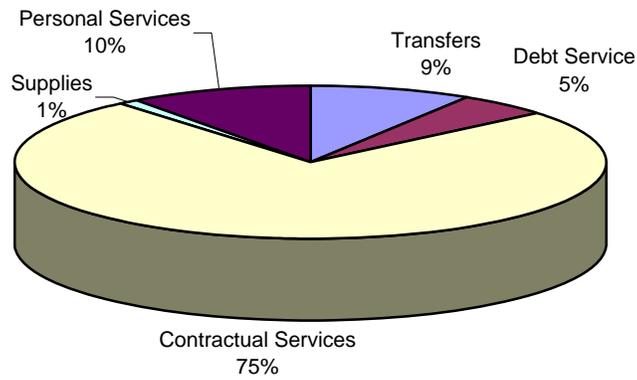
UTILITY MAINTENANCE / DEVELOPMENT SERVICES DEPARTMENT

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

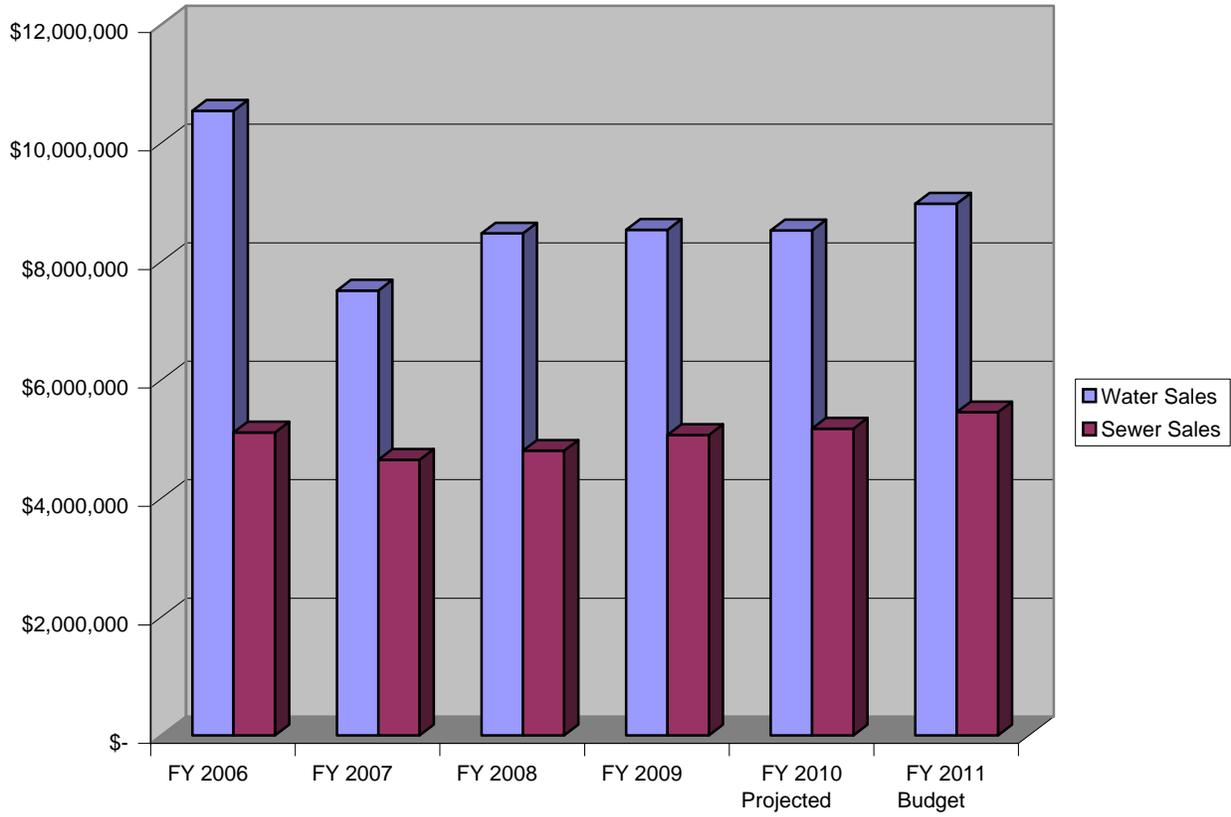
Water & Sewer Fund Revenues Total Budget \$14,205,928



Water & Sewer Fund Expenditures Total Budget \$14,192,012



Water & Sewer Fund Major Revenue Sources



Fiscal Year	Water Sales	Sewer Sales
FY 2006	\$ 10,543,385.00	\$ 5,114,378.00
FY 2007	\$ 7,510,967.00	\$ 4,653,095.00
FY 2008	\$ 8,473,955.00	\$ 4,804,431.00
FY 2009	\$ 8,535,710.00	\$ 5,069,841.00
FY 2010 Projected	\$ 8,525,166.00	\$ 5,177,062.00
FY 2011 Budget	\$ 8,975,737.00	\$ 5,454,464.00

*As a result of a rate study, water and sewer volume charges will increase by 3%.

CITY OF DESOTO

FUND	DEPARTMENT			
WATER AND SEWER FUND	ALL DEPARTMENTS		ALL PROGRAMS	
502				
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
WORKING CAPITAL-BEGINNING BAL.	\$1,078,841	\$1,971,756	\$1,971,756	\$2,337,318
REVENUES				
WATER & SEWER SALES	\$13,668,271	\$13,812,928	\$13,812,928	\$14,580,101
WATER & SEWER CONNECTION	\$39,784	\$39,700	\$39,700	\$56,000
WATER & SWER SENIOR DISCOUNTS	(\$112,677)	(\$110,700)	(\$110,700)	(\$149,900)
PENALTY FEES	\$331,920	\$330,000	\$330,000	\$336,000
MISCELLANEOUS	\$139,354	\$128,000	\$128,000	\$135,000
INTEREST REVENUES	\$4,459	\$6,000	\$6,000	\$15,000
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$14,071,111	\$14,205,928	\$14,205,928	\$14,972,201
TOTAL AVAILABLE RESOURCES				
	\$15,149,952	\$16,177,684	\$16,177,684	\$17,309,519
APPROPRIATIONS				
PERSONNEL	\$1,483,260	\$1,467,708	\$1,467,708	\$1,471,496
SUPPLIES	\$113,016	\$108,725	\$130,500	\$125,740
SERVICES & PROFESSIONAL FEES	\$8,942,313	\$10,469,792	\$10,296,603	\$10,856,778
CAPITAL OUTLAY	\$14,179	\$93,500	\$87,500	\$33,600
DEBT SERVICE	\$55,403	\$1,500	\$197,623	\$595,891
TRANSFERS TO OTHER FUNDS	\$710,233	\$1,950,787	\$1,950,787	\$1,337,188
TRANSFER TO FUND 508	\$1,772,099	\$0	\$0	\$0
NON-DEPARTMENTAL	\$87,692	\$100,000	\$100,000	\$100,000
TOTAL APPROPRIATIONS	\$13,178,196	\$14,192,012	\$14,230,721	\$14,520,693
WORKING CAPITAL -ENDING BAL.	\$1,971,756	\$1,985,672	\$1,946,963	\$2,788,826
Reserve Requirement -45 days	1,624,709	1,749,700	1,754,472	1,790,222
Amount over/(under) Reserve Requirement	347,047	235,972	192,491	998,603
# days covered	73	68	67	93

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	
WATER AND SEWER FUND	FINANCE DEPARTMENT	CUSTOMER ACCOUNTS
502	2	10

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$605,740	\$576,186	\$576,186	\$577,630
SUPPLIES	\$74,559	\$91,675	\$91,675	\$79,415
SERVICES & PROFESSIONAL FEES	\$141,236	\$440,740	\$440,740	\$427,252
TRANSFERS TO OTHER FUNDS	\$292,100	\$0	\$0	\$0
FINANCE DEPARTMENT	\$1,113,635	\$1,108,601	\$1,108,601	\$1,084,297

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
WATER AND SEWER FUND	DEVELOPMENT SERVICES	WATER/WASTEWATER MAINTENANCE
502	3	20

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$837,111	\$874,356	\$874,356	\$873,801
SUPPLIES	\$14,216	\$24,550	\$21,325	\$21,325
SERVICES & PROFESSIONAL FEES	\$6,578,178	\$7,605,023	\$7,431,834	\$7,956,273
CAPITAL OUTLAY	\$14,179	\$86,000	\$80,000	\$33,600
TRANSFERS TO OTHER FUNDS	\$2,047,249	\$1,617,476	\$1,617,476	\$1,200,000
DEVELOPMENT SERVICES	\$9,490,933	\$10,207,405	\$10,024,991	\$10,084,999

CITY OF DESOTO

<u>FUND</u>		<u>DEPARTMENT</u>		
WATER AND SEWER FUND		ADMINISTRATIVE SERVICES		
502		99		
SUMMARY				
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
PERSONNEL	\$40,409	\$17,166	\$17,166	\$20,065
SUPPLIES	\$24,241	\$0	\$25,000	\$25,000
SERVICES & PROFESSIONAL FEES	\$4,582,992	\$2,524,029	\$2,524,029	\$2,573,253
TRANSFERS TO OTHER FUNDS	\$142,983	\$333,311	\$333,311	\$137,188
NON-DEPARTMENTAL	\$0	\$0	\$0	\$0
DEVELOPMENT SERVICES	\$4,844,429	\$2,876,006	\$3,097,129	\$3,351,397

DESOTO



CITY OF DESOTO

FUND STORM DRAINAGE UTILITY FUND 522	ALL DEPARTMENTS	ALL PROGRAMS
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SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
WORKING CAPITAL-BEGINNING BAL.	\$973,943	\$521,516	\$521,516	\$1,054,254
DRAINAGE CHARGE REVENUE	\$1,446,462	\$1,491,150	\$1,491,150	\$1,491,150
CAPITAL CONTRIBUTIONS	\$104,877	\$0	\$0	\$0
MISCELLANEOUS	\$550	\$0	\$0	\$0
INTEREST REVENUES	\$5,198	\$7,000	\$7,000	\$7,000
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,557,087	\$1,498,150	\$1,498,150	\$1,498,150

TOTAL AVAILABLE RESOURCES	\$2,531,030	\$2,019,666	\$2,019,666	\$2,552,404
<u>APPROPRIATIONS</u>				
PERSONNEL	\$83,890	\$78,951	\$78,951	\$260,950
SUPPLIES	\$1,129	\$5,000	\$5,000	\$12,000
SERVICES & PROFESSIONAL FEES	\$736,952	\$156,903	\$114,673	\$118,173
CAPITAL OUTLAY	\$35,603	\$0	\$0	\$0
DEBT SERVICE	\$350,938	\$350	\$350	\$350
TRANSFERS TO OTHER FUNDS	\$801,003	\$1,064,947	\$1,064,947	\$1,471,508
TOTAL APPROPRIATIONS	\$2,009,515	\$1,306,151	\$1,263,921	\$1,862,981
WORKING CAPITAL -ENDING BAL.	\$521,516	\$713,515	\$755,745	\$689,423
Reserve Requirements	\$75,000	\$161,032	\$155,826	\$125,000
Amount over/(under) Reserve Requirement	\$446,516	\$552,482	\$599,919	\$564,423

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
STORM DRAINAGE UTILITY FUND	FINANCIAL SERVICES	ACCOUNTING SVC
522	2	10

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
SERVICES & PROFESSIONAL FEES	\$10,328	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$102,673	\$102,673	\$102,673	\$102,673
FINANCIAL SERVICES	\$113,001	\$102,673	\$102,673	\$102,673

CITY OF DESOTO

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

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$78,488	\$78,438	\$78,438	\$78,821
SUPPLIES	\$1,129	\$5,000	\$5,000	\$12,000
SERVICES & PROFESSIONAL FEES	\$13,508	\$54,230	\$12,000	\$15,500
TRANSFERS TO OTHER FUNDS	\$800,000	\$375,000	\$375,000	\$795,000
FINANCE DEPARTMENT	\$893,125	\$512,668	\$470,438	\$901,321

CITY OF DESOTO

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

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$0	\$0	\$0	\$180,299
SERVICES & PROFESSIONAL FEES	\$24,828	\$0	\$0	\$0
CAPITAL OUTLAY	\$35,603	\$0	\$0	\$0
COMMUNITY DEVELOPMENT	\$60,431	\$0	\$0	\$180,299

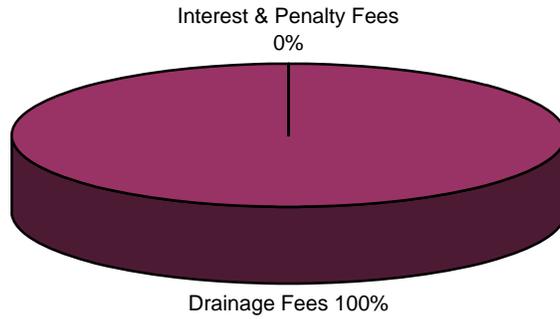
CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
STORM DRAINAGE UTILITY FUND	NON DEPARTMENTAL	SPECIAL ITEMS
522	99	1

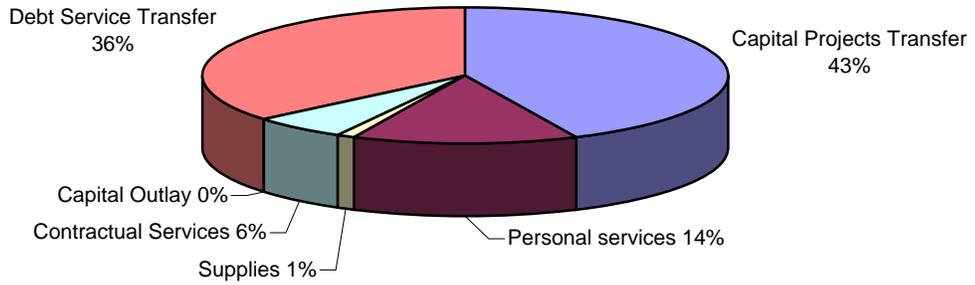
SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$5,438	\$513	\$513	\$1,830
TRANSFERS TO OTHER FUNDS	\$1,003	\$689,947	\$689,947	\$676,508
DEBT SERVICE	\$350,938	\$350	\$350	\$350
NON-DEPARTMENTAL	\$585,579	\$0	\$0	\$0
NON DEPARTMENTAL	\$942,958	\$690,810	\$690,810	\$678,688

Drainage Fund Revenues
Total Budget \$1,498,150



Drainage Fund Expenditures
Total Budget \$1,263,921



CITY OF DESOTO

<u>FUND</u>	ALL DEPARTMENTS	ALL PROGRAMS
SANITATION ENTERPRISE FUND		
552		

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$1,198,706	\$ 1,188,345	\$ 1,188,345	\$1,321,735
SANITATION FEES REVENUE	\$2,228,347	\$2,648,855	\$2,355,000	\$2,370,672
COMMERCIAL SANITATION REVENUE	\$652,649	\$650,000	\$650,000	\$650,000
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$0	\$0
INTEREST REVENUES	\$8,434	\$6,000	\$6,000	\$6,000
INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,889,430	\$3,304,855	\$3,011,000	\$3,026,672

TOTAL AVAILABLE RESOURCES	\$4,088,137	\$4,493,200	\$4,199,345	\$4,348,407
<u>APPROPRIATIONS</u>				
PERSONNEL	\$270,091	\$257,169	\$257,169	\$275,636
SUPPLIES	\$9,683	\$27,575	\$27,575	\$27,375
SERVICES & PROFESSIONAL FEES	\$2,098,999	\$2,502,150	\$2,182,150	\$2,161,574
CAPITAL OUTLAY	\$15,444	\$107,500	\$397,500	\$290,000
DEBT SERVICE	\$5,575	\$0	\$0	\$0
ADMIN REIMBURSEMENTS	\$500,000	\$500,000	\$500,000	\$500,000
TOTAL APPROPRIATIONS	\$2,899,792	\$3,394,394	\$3,364,394	\$3,254,585
FUND BALANCE-ENDING	\$1,188,345	\$1,098,806	\$834,951	\$1,093,822

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

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

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	FINANCIAL SERVICES	ACCOUNTING SERVICES
552	2	10

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
SERVICES & PROFESSIONAL FEES	\$21,678	\$0	\$0	\$0
FINANCIAL SERVICES	\$21,678	\$0	\$0	\$0

CITY OF DESOTO

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

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$63,479	\$58,865	\$58,865	\$59,478
SERVICES & PROFESSIONAL FEES	\$20,458	\$30,000	\$30,000	\$25,000
DEVELOPMENT SERVICES	\$83,936	\$131,865	\$131,865	\$134,478

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	MANAGEMENT SERVICES	ACTION CENTER/COMM INITIATIVES
552	4	11

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
SERVICES & PROFESSIONAL FEES	\$4,769	\$7,500	\$7,500	\$7,500
MANAGEMENT SERVICES	\$4,769	\$7,500	\$7,500	\$7,500

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	MANAGEMENT SERVICES	ENVIRONMENTAL HEALTH
552	4	12

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$133	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$21,104	\$23,500	\$23,500	\$23,500
MANAGEMENT SERVICES	\$21,236	\$23,500	\$23,500	\$23,500

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	PARKS & LEISURE SERVICES	PARK MAINTENANCE
552	5	20

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$197,052	\$195,744	\$195,744	\$203,662
SUPPLIES	\$9,683	\$27,575	\$27,575	\$27,375
SERVICES & PROFESSIONAL FEES	\$105,773	\$112,950	\$112,950	\$112,950
CAPITAL OUTLAY	\$0	\$29,500	\$29,500	\$0
PARKS & LEISURE SERVICES	\$312,507	\$365,769	\$365,769	\$343,987

CITY OF DESOTO

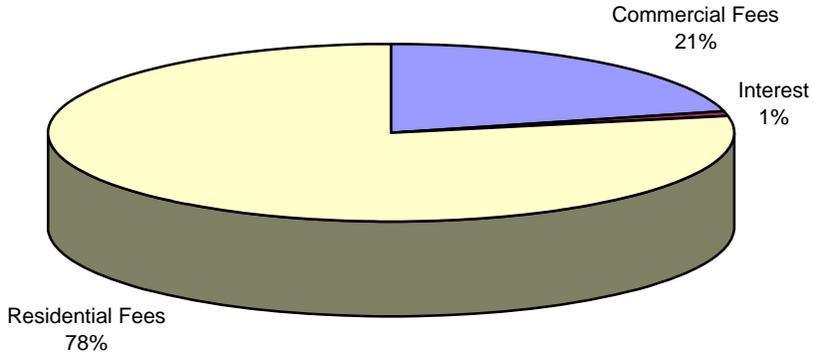
<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	NON-DEPARTMENTAL	NON-DEPARTMENTAL
552	99	1

SUMMARY

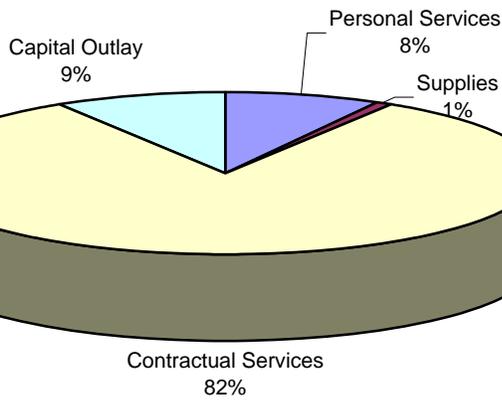
LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
<u>APPROPRIATIONS</u>				
PERSONNEL	\$9,428	\$2,560	\$2,560	\$12,496
SERVICES & PROFESSIONAL FEES	\$2,425,219	\$2,828,200	\$2,508,200	\$2,492,624
CAPITAL OUTLAY	\$15,444	\$35,000	\$325,000	\$240,000
DEBT SERVICE	\$5,575	\$0	\$0	\$0
NON-DEPARTMENTAL	\$2,455,665	\$2,865,760	\$2,835,760	\$2,745,120

**City of DeSoto, Texas
2010-2011 Budget
Sanitation Fund**

**Sanitation Fund Revenues
Total Budget \$3,022,076**



**Sanitation Fund Expenditures
Total Budget \$3,589,017**



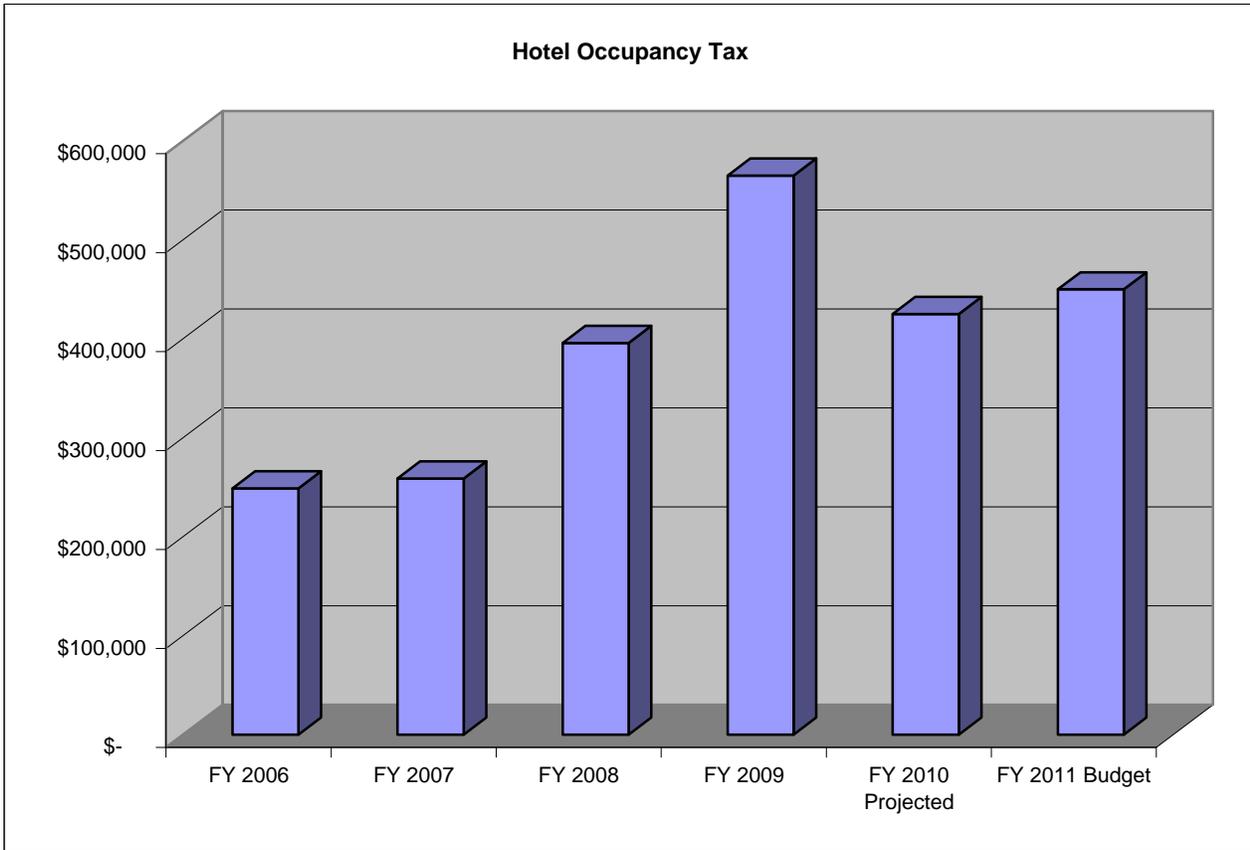
CITY OF DESOTO

HOTEL OCCUPANCY TAX FUND

221

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$229,883	\$280,874	\$280,874	\$282,036
<u>REVENUES</u>				
HOTEL OCCUPANCY TAX	\$405,064	\$425,000	\$425,000	\$450,000
THEATRE REVENUE	\$1,450	\$4,000	\$4,000	\$0
PARTICIPANT SHARES	\$1,500	\$0	\$0	\$0
MISCELLANEOUS	\$27,291	\$26,827	\$26,827	\$0
INTEREST	\$1,405	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$436,710	\$457,827	\$457,827	\$452,000
TOTAL AVAILABLE RESOURCES	\$666,593	\$738,701	\$738,701	\$734,036
<u>EXPENDITURES</u>				
PERSONNEL	\$9,533	\$8,152	\$8,152	\$0
SUPPLIES	\$17,228	\$16,200	\$16,200	\$0
SERVICES & PROFESSIONAL FEES	\$197,575	\$324,688	\$324,688	\$395,000
CAPITAL OUTLAY	\$26,300	\$0	\$0	\$0
TRANSFERS	\$135,083	\$107,625	\$107,625	\$54,450
TOTAL EXPENDITURES	\$385,719	\$456,665	\$456,665	\$449,450
FUND BALANCE - ENDING	\$280,874	\$282,036	\$282,036	\$284,586



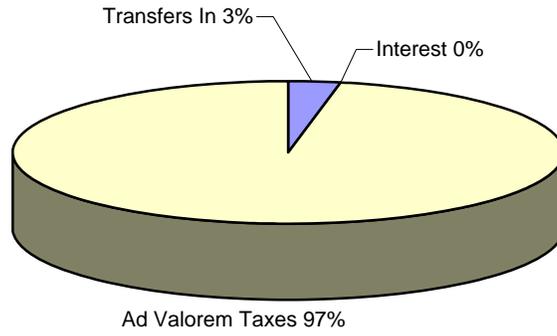
Fiscal Year	Hotel Tax
FY 2006	\$ 248,785
FY 2007	\$ 258,848
FY 2008	\$ 395,829
FY 2009	\$ 564,973
FY 2010 Projected	\$ 425,000
FY 2011 Budget	\$ 450,000

The City of DeSoto is located on the west side of I35E, at the I35E southern entrance to the Dallas metropolitan area. Hotel Occupancy tax is collected from seven (7) hotels located within the DeSoto city limits. These are the Best Western, Holiday Inn Express, MCM Grande Hotel/Fundome, Red Roof Inn, Marriott, Hampton Inn and LaQuinta.

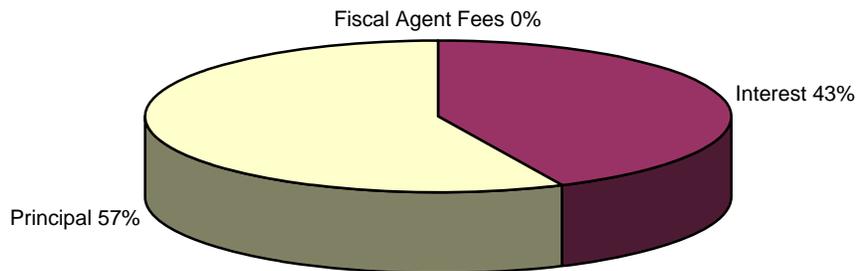
The increase since FY 2008 reflects the addition of 3 new hotels. Marriott, Hampton Inn and LaQuinta.

The FY 2009 increase reflects a collection of past due taxes.

Debt Service Fund Revenues by Source

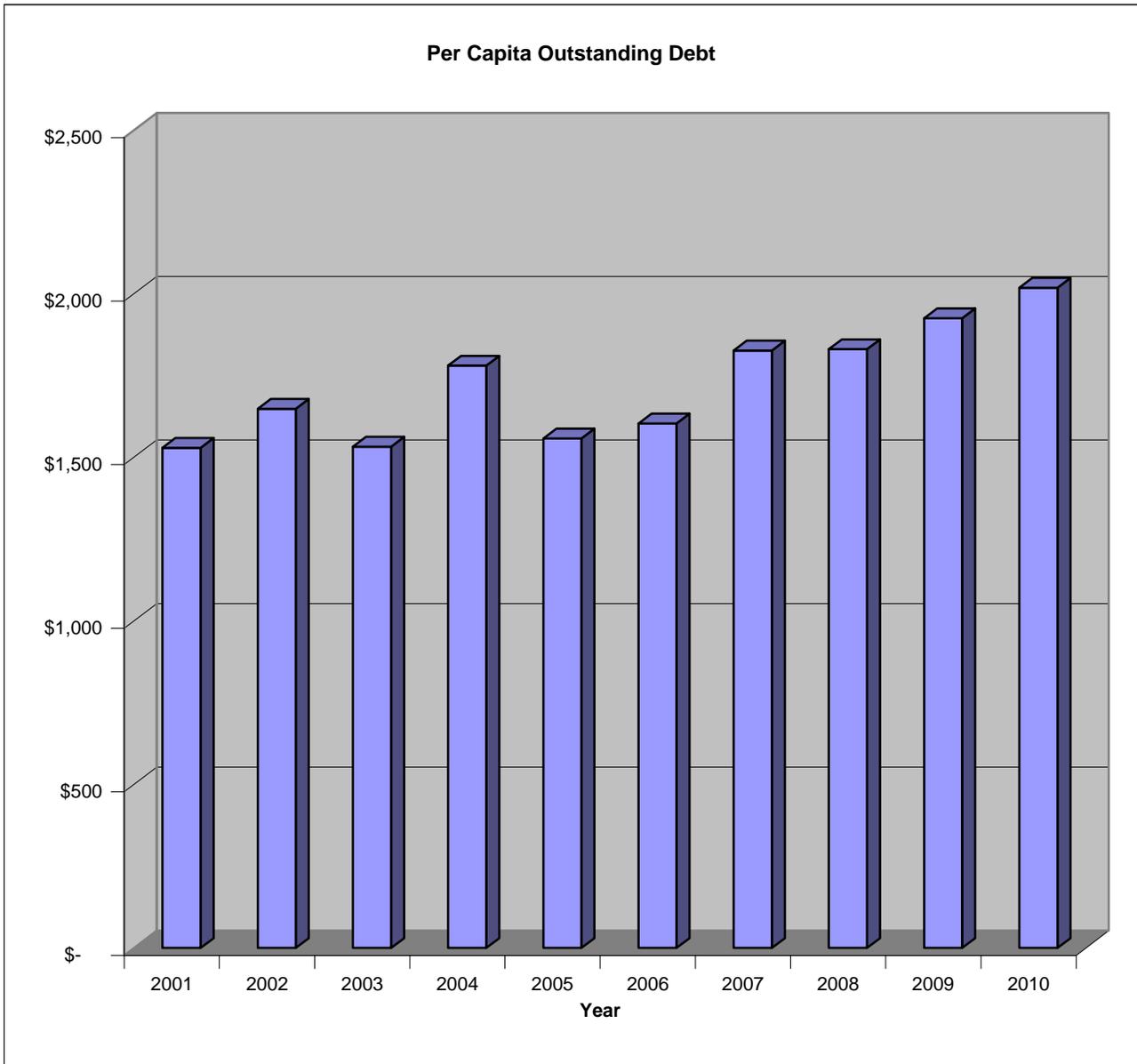


Debt Service Fund Expenditures by Category



Per Capita Outstanding Debt

Year	Outstanding Debt	Population	Per Capita
2001	\$ 58,421,798	38,214	\$ 1,529
2002	\$ 64,754,471	39,300	\$ 1,648
2003	\$ 62,956,529	41,100	\$ 1,532
2004	\$ 76,345,000	42,894	\$ 1,780
2005	\$ 70,880,684	45,514	\$ 1,557
2006	\$ 75,516,486	47,109	\$ 1,603
2007	\$ 86,936,713	47,600	\$ 1,826
2008	\$ 88,546,713	48,391	\$ 1,830
2009	\$ 93,756,715	48,700	\$ 1,925
2010	\$ 98,953,254	49,047	\$ 2,018



CITY OF DESOTO

<u>FUND</u> BOND DEBT SERVICE FUND 305	<u>DEPARTMENT</u> ALL DEPARTMENTS	ALL PROGRAMS
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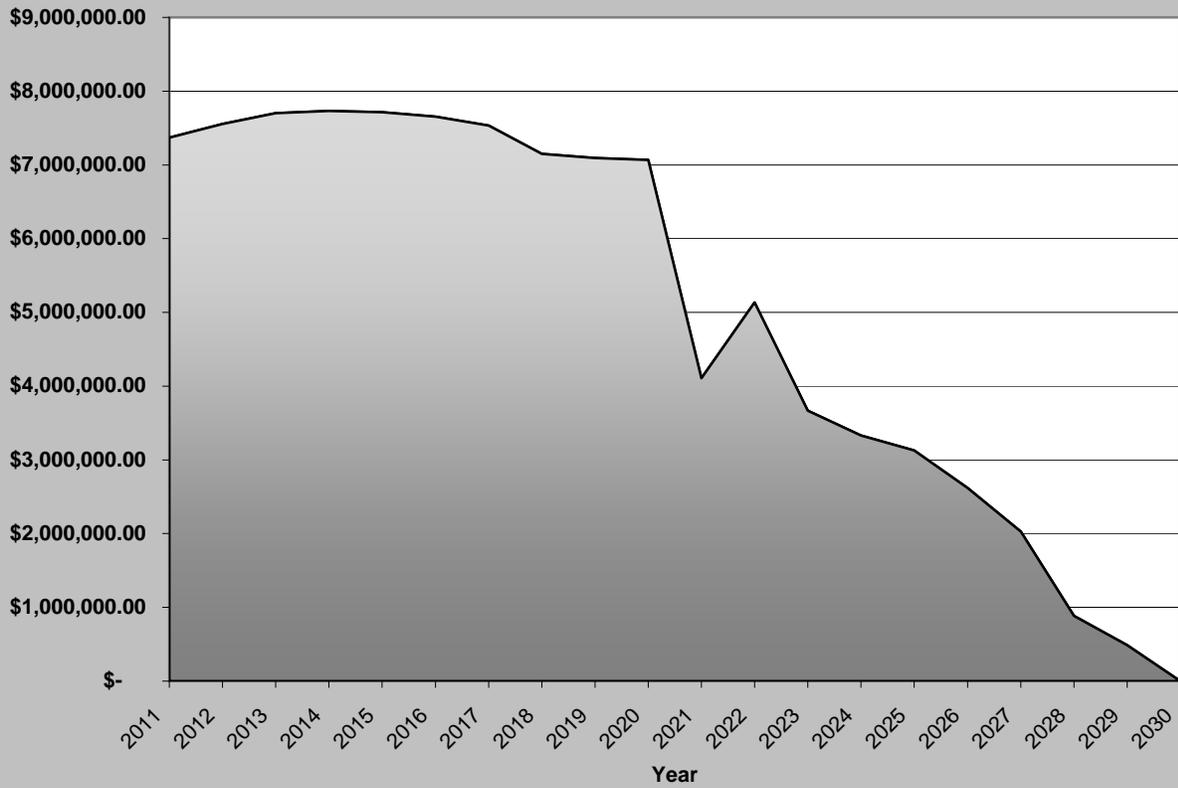
SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$2,254,216	\$1,789,650	\$1,789,650	\$872,238
<u>REVENUES</u>				
CURRENT TAXES	\$6,340,002	\$5,825,647	\$5,825,647	\$6,302,554
DELINQUENT TAXES	\$184,722	\$100,000	\$100,000	\$100,000
PENALTIES & INTEREST	\$113,475	\$100,000	\$100,000	\$100,000
BOND PROCEEDS	\$8,291,381	\$0	\$0	\$0
CONTRIBUTIONS	\$101,614	\$75,154	\$75,154	\$52,623
INTEREST REVENUES	\$21,580	\$25,000	\$25,000	\$25,000
INTERFUND TRANSFERS	\$684,027	\$1,246,287	\$1,246,287	\$155,607
TOTAL REVENUES	\$15,736,801	\$7,372,088	\$7,372,088	\$6,735,784
TOTAL AVAILABLE RESOURCES	\$17,991,017	\$9,161,738	\$9,161,738	\$7,608,022
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$221,962	\$30,000	\$30,000	\$30,000
DEBT SERVICE	\$15,979,405	\$8,259,500	\$8,259,500	\$7,528,342
TOTAL EXPENDITURES	\$16,201,367	\$8,289,500	\$8,289,500	\$7,558,342
ENDING FUND BALANCE	\$1,789,650	\$872,238	\$872,238	\$49,680
I & S Tax Rate	0.21381	0.20381	0.20381	0.23020

**CITY OF DESOTO
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2010**

Net Assessed Value		\$ 2,938,727,244
Plus Exempt Property		<u>222,365,796</u>
Total Assessed Value		\$ 3,161,093,040
Debt Limit - 10 Percent of Total Assessed Value		<u>\$ 316,109,304</u>
Amount of Debt Applicable to Debt Limit - Total Bonded Debt		\$ 94,708,255
Less - Assets in Debt Service Funds Available for Payment of Principal		<u>1,951,718</u>
Total Amount of Debt Applicable to Debt Limit		<u>\$ 92,756,537</u>
Legal Debt Margin		<u>\$ 223,352,767</u>

City of DeSoto, Texas Annual Debt Service Requirements until Maturity



GENERAL OBLIGATION BONDS
ANNUAL DEBT SERVICES REQUIREMENTS
ALL SERIES

FISCAL YEAR	PRINCIPAL		TOTAL
	DUE	INTEREST DUE	PRINCIPAL & INTEREST
2011	5,070,000.00	4,119,456.37	9,189,456.37
2012	5,586,584.80	3,858,829.94	9,445,414.74
2013	5,952,592.00	3,626,203.27	9,578,795.27
2014	6,239,078.05	3,325,723.20	9,564,801.25
2015	6,605,000.00	3,059,958.19	9,664,958.19
2016	6,415,000.00	2,784,545.06	9,199,545.06
2017	6,570,000.00	2,503,594.43	9,073,594.43
2018	6,470,000.00	2,213,725.67	8,683,725.67
2019	6,725,000.00	1,919,598.79	8,644,598.79
2020	6,740,000.00	1,614,050.67	8,354,050.67
2021	7,040,000.00	1,287,943.79	8,327,943.79
2022	5,435,000.00	992,917.53	6,427,917.53
2023	3,980,000.00	781,634.40	4,761,634.40
2024	3,730,000.00	613,184.39	4,343,184.39
2025	3,605,000.00	452,612.51	4,057,612.51
2026	3,100,000.00	306,056.26	3,406,056.26
2027	2,550,000.00	181,831.26	2,731,831.26
2028	1,440,000.00	94,540.63	1,534,540.63
2029	1,100,000.00	39,412.50	1,139,412.50
2030	355,000.00	7,543.75	362,543.75
	94,708,254.85	33,783,362.61	128,491,617.46

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



FISCAL YEAR	BONDS DUE	INTEREST	TOTAL
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
TOTAL	168,253.70	166,746.30	335,000.00



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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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	5.125%	2,750,000.00	70,468.75	2,820,468.75
TOTAL		2,965,000.00	1,507,734.35	4,472,734.35

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		1,605,000.00	475,490.00	2,080,490.00

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION BONDS
SERIES 2003

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	3.625%	837,033.00	15,171.23	852,204.23
TOTAL		<u>837,033.00</u>	<u>15,171.23</u>	<u>852,204.23</u>

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

DEBT SERVICE
 SCHEDULE OF REQUIREMENTS
 GENERAL OBLIGATION BONDS WATER & SEWER
 SERIES 2003

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	3.625%	47,967.00	869.40	48,836.40
TOTAL		<u>47,967.00</u>	<u>869.40</u>	<u>48,836.40</u>

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

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION BONDS
SERIES 2004

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		3,020,000.00	944,238.75	3,964,238.75

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION BONDS
SERIES 2005

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		25,820,000.00	8,346,997.00	34,166,997.00

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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	4.250%	545,000.00	11,581.25	556,581.25
TOTAL		6,390,000.00	2,304,207.51	8,694,207.51

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		5,515,000.00	2,187,611.98	7,702,611.98

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2,009.00	3.250%	170,000.00	177,083.00	347,083.00
2,010.00	3.250%	180,000.00	171,395.00	351,395.00
2,011.00	3.250%	185,000.00	165,464.00	350,464.00
2,012.00	3.250%	190,000.00	159,370.00	349,370.00
2,013.00	3.250%	195,000.00	153,114.00	348,114.00
2,014.00	3.250%	205,000.00	146,614.00	351,614.00
2,015.00	3.300%	210,000.00	139,817.00	349,817.00
2,016.00	3.400%	215,000.00	132,696.00	347,696.00
2,017.00	3.450%	225,000.00	125,161.00	350,161.00
2,018.00	3.600%	230,000.00	117,140.00	347,140.00
2,019.00	3.500%	240,000.00	108,800.00	348,800.00
2,020.00	3.600%	250,000.00	100,100.00	350,100.00
2,021.00	4.000%	260,000.00	90,400.00	350,400.00
2,022.00	4.000%	270,000.00	79,800.00	349,800.00
2,023.00	4.000%	280,000.00	68,800.00	348,800.00
2,024.00	4.000%	290,000.00	57,400.00	347,400.00
2,025.00	4.000%	305,000.00	45,500.00	350,500.00
2,026.00	4.000%	315,000.00	33,100.00	348,100.00
2,027.00	4.000%	330,000.00	20,200.00	350,200.00
2,028.00	4.000%	340,000.00	6,800.00	346,800.00
TOTAL		4,715,000.00	1,921,671.00	6,636,671.00

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION BONDS
SERIES 2009

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	3.000%	735,000.00	287,437.25	1,022,437.25
2012	3.000%	825,000.00	264,037.00	1,089,037.00
2013	3.000%	835,000.00	239,137.00	1,074,137.00
2014	3.000%	875,000.00	213,487.00	1,088,487.00
2015	3.000%	890,000.00	187,012.00	1,077,012.00
2016	3.000%	920,000.00	159,862.00	1,079,862.00
2017	4.000%	950,000.00	127,062.00	1,077,062.00
2018	4.000%	985,000.00	88,362.00	1,073,362.00
2019	4.000%	1,035,000.00	47,962.00	1,082,962.00
2020	4.000%	50,000.00	26,200.00	76,200.00
2021	4.000%	55,000.00	23,969.00	78,969.00
2022	4.000%	55,000.00	21,631.00	76,631.00
2023	4.000%	60,000.00	19,187.00	79,187.00
2024	4.000%	60,000.00	16,637.00	76,637.00
2025	4.250%	65,000.00	13,981.00	78,981.00
2026	4.300%	65,000.00	11,138.00	76,138.00
2027	4.400%	70,000.00	8,101.00	78,101.00
2028	4.500%	70,000.00	4,951.00	74,951.00
2029	4.500%	75,000.00	1,688.00	76,688.00
TOTAL		8,675,000.00	1,761,841.25	10,436,841.25

DEBT SERVICE
 SCHEDULE OF REQUIREMENTS
 GENERAL OBLIGATION BONDS
 SERIES 2010

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	2.000%	20,000.00	19,262.22	39,262.22
2012	2.000%	240,000.00	12,300.00	252,300.00
2013	2.000%	245,000.00	7,450.00	252,450.00
2014	2.000%	250,000.00	2,500.00	252,500.00
TOTAL		<u>755,000.00</u>	<u>41,512.22</u>	<u>796,512.22</u>

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		245,000.00	72,710.00	317,710.00

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 (SERVICE CENTER)
SERIES 2002

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
2023				
2024				
TOTAL		2,830,000.00	835,087.50	3,665,087.50

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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%	0.00	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
TOTAL		490,000.00	148,853.20	638,853.20

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		410,000.00	146,353.20	556,353.20

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		450,000.00	161,440.75	611,440.75

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
TOTAL		<u>1,945,000.00</u>	<u>770,855.00</u>	<u>2,715,855.00</u>

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, SOUTHWEST REGIONAL COMMUNICATIONS CENTER

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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	5,127.31	78,555.31
2027	4.500%	77,226.00	1,737.59	78,963.59
TOTAL		941,904.00	391,646.95	1,333,550.95

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 2007A

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	5.500%	100,000.00	163,310.00	263,310.00
2012	5.600%	105,000.00	157,672.50	262,672.50
2013	5.600%	115,000.00	151,622.50	266,622.50
2014	5.600%	120,000.00	145,130.00	265,130.00
2015	6.000%	125,000.00	138,300.00	263,300.00
2016	6.000%	135,000.00	131,020.00	266,020.00
2017	6.000%	140,000.00	123,320.00	263,320.00
2018	6.000%	150,000.00	114,900.00	264,900.00
2019	6.000%	160,000.00	105,600.00	265,600.00
2020	6.000%	170,000.00	95,700.00	265,700.00
2021	6.000%	180,000.00	85,200.00	265,200.00
2022	6.000%	190,000.00	74,100.00	264,100.00
2023	6.000%	200,000.00	62,400.00	262,400.00
2024	6.000%	215,000.00	49,950.00	264,950.00
2025	6.000%	230,000.00	36,600.00	266,600.00
2026	6.000%	240,000.00	22,500.00	262,500.00
2027	6.000%	255,000.00	7,650.00	262,650.00
TOTAL		2,830,000.00	1,664,975.00	4,494,975.00

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 2007A TOWN CENTER

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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	58,334.41	230,098.41
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	15,122.71	231,694.71
2027	4.500%	227,774.00	5,124.92	232,898.92
TOTAL		2,778,096.00	1,155,141.86	3,933,237.86

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

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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	25,831.26	55,831.26
2014	3.375%	35,000.00	24,734.38	59,734.38
2015	3.375%	35,000.00	23,553.14	58,553.14
2016	3.375%	35,000.00	22,371.88	57,371.88
2017	3.375%	35,000.00	21,190.64	56,190.64
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
TOTAL		745,000.00	292,536.30	1,037,536.30

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.

DEBT SERVICE
 SCHEDULE OF REQUIREMENTS
 COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2009

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	3.000%	185,000.00	345,537.50	530,537.50
2012	3.000%	195,000.00	339,837.50	534,837.50
2013	3.000%	350,000.00	331,662.50	681,662.50
2014	3.000%	370,000.00	320,862.50	690,862.50
2015	3.000%	390,000.00	309,462.50	699,462.50
2016	3.000%	400,000.00	297,612.50	697,612.50
2017	4.000%	420,000.00	283,212.50	703,212.50
2018	4.000%	435,000.00	266,112.50	701,112.50
2019	4.000%	450,000.00	248,412.50	698,412.50
2020	4.000%	470,000.00	230,012.50	700,012.50
2021	4.000%	485,000.00	210,912.50	695,912.50
2022	4.000%	505,000.00	191,112.50	696,112.50
2023	4.000%	530,000.00	170,412.50	700,412.50
2024	4.000%	550,000.00	148,812.50	698,812.50
2025	4.250%	575,000.00	125,593.75	700,593.75
2026	4.300%	600,000.00	100,475.00	700,475.00
2027	4.400%	625,000.00	73,825.00	698,825.00
2028	4.500%	650,000.00	45,450.00	695,450.00
2029	4.500%	685,000	15,412.50	700,412.50
TOTAL		8,870,000.00	4,054,731.25	12,924,731.25

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

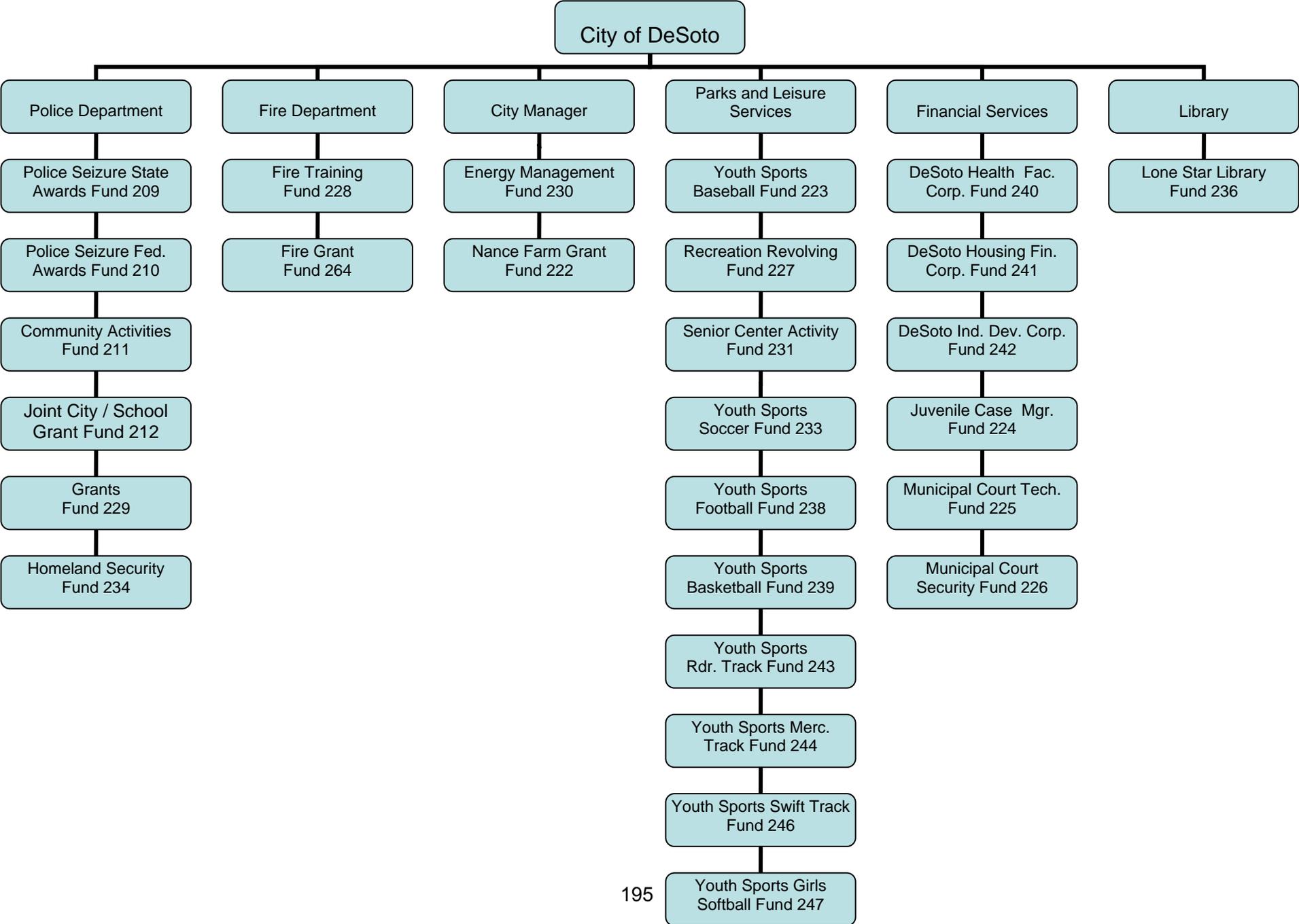
DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION BONDS
SERIES 2010

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	2.000%	65,000.00	182,815.28	247,815.28
2012	2.000%	145,000.00	139,593.76	284,593.76
2013	2.000%	150,000.00	136,643.76	286,643.76
2014	2.000%	150,000.00	133,643.76	283,643.76
2015	3.000%	155,000.00	129,818.76	284,818.76
2016	3.000%	160,000.00	125,093.76	285,093.76
2017	3.000%	165,000.00	120,218.76	285,218.76
2018	3.500%	170,000.00	114,768.76	284,768.76
2019	3.500%	180,000.00	108,643.76	288,643.76
2020	3.500%	180,000.00	102,343.76	282,343.76
2021	4.500%	190,000.00	94,918.76	284,918.76
2022	4.500%	200,000.00	86,143.76	286,143.76
2023	4.500%	210,000.00	76,918.76	286,918.76
2024	4.500%	220,000.00	67,243.76	287,243.76
2025	4.000%	225,000.00	57,793.76	282,793.76
2026	0.000%	240,000.00	48,493.76	288,493.76
2027	0.000%	245,000.00	38,793.76	283,793.76
2028	4.125%	255,000.00	28,634.38	283,634.38
2029	4.250%	270,000.00	17,637.50	287,637.50
2030	4.250%	280,000.00	5,950.00	285,950.00
TOTAL		3,855,000.00	1,816,112.32	5,671,112.32

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION BONDS-DEDC
SERIES 2010

FISCAL YEAR	INTEREST RATE	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2011	2.000%	15,000.00	47,861.11	62,861.11
2012	2.000%	40,000.00	36,550.00	76,550.00
2013	2.000%	40,000.00	35,750.00	75,750.00
2014	2.000%	40,000.00	34,950.00	74,950.00
2015	3.000%	40,000.00	33,950.00	73,950.00
2016	3.000%	40,000.00	32,750.00	72,750.00
2017	3.000%	45,000.00	31,475.00	76,475.00
2018	3.500%	45,000.00	30,012.50	75,012.50
2019	3.500%	45,000.00	28,437.50	73,437.50
2020	3.500%	50,000.00	26,775.00	76,775.00
2021	4.500%	50,000.00	24,775.00	74,775.00
2022	4.500%	50,000.00	22,525.00	72,525.00
2023	4.500%	55,000.00	20,162.50	75,162.50
2024	4.500%	55,000.00	17,687.50	72,687.50
2025	4.000%	60,000.00	15,250.00	75,250.00
2026	0.000%	60,000.00	12,850.00	72,850.00
2027	0.000%	65,000.00	10,350.00	75,350.00
2028	4.125%	70,000.00	7,606.25	77,606.25
2029	4.250%	70,000.00	4,675.00	74,675.00
2030	4.250%	75,000.00	1,593.75	76,593.75
TOTAL		1,010,000.00	475,986.11	1,485,986.11

City of DeSoto Special Revenue Funds - Overview



CITY OF DESOTO

FUND

POLICE DEPT.-STATE SEIZED FUND

209

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$30,304	\$45,969	\$45,969	\$32,469
<u>REVENUES</u>				
INTEREST	\$308	\$400	\$400	\$200
SEIZED VEHICLES	\$0	\$1,500	\$1,500	\$0
FUNDS AWARDED	\$15,762	\$3,000	\$3,000	\$10,000
MISCELLANEOUS	\$671	\$1,600	\$1,600	\$400
TOTAL REVENUES	\$16,741	\$6,500	\$6,500	\$10,600
TOTAL AVAILABLE RESOURCES	\$47,044	\$52,469	\$52,469	\$43,069
<u>EXPENDITURES</u>				
SUPPLIES	\$1,075	\$50,000	\$20,000	\$30,000
TOTAL EXPENDITURES	\$1,075	\$50,000	\$20,000	\$30,000
FUND BALANCE - ENDING	\$45,969	\$2,469	\$32,469	\$13,069

CITY OF DESOTO

FUND

POLICE DEPT.- FED SEIZED FUNDS

210

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$24,753	\$29,950	\$29,950	\$31,750
<u>REVENUES</u>				
GRANTS	\$0	\$0	\$0	\$0
INTEREST	\$193	\$300	\$300	\$200
SEIZED VEHICLES	\$0	\$1,500	\$1,500	\$0
FUNDS AWARDED	\$16,940	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$17,133	\$11,800	\$11,800	\$10,200
TOTAL AVAILABLE RESOURCES	\$41,885	\$41,750	\$41,750	\$41,950
<u>EXPENDITURES</u>				
SUPPLIES	\$11,936	\$50,000	\$10,000	\$20,000
TOTAL EXPENDITURES	\$11,936	\$50,000	\$10,000	\$20,000
FUND BALANCE - ENDING	\$29,950	(\$8,250)	\$31,750	\$21,950

CITY OF DESOTO
FUND
POLICE COMM ORIENTED FUNDING
211

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$11,364	\$10,627	\$10,627	\$10,627
<u>REVENUES</u>				
DONATIONS	\$5,350	\$5,000	\$5,000	\$5,000
INTERFUNDS TRANSFERS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$5,350	\$5,000	\$5,000	\$5,000
TOTAL AVAILABLE RESOURCES	\$16,714	\$15,627	\$15,627	\$15,627
<u>EXPENDITURES</u>				
SUPPLIES	\$6,087	\$5,000	\$5,000	\$5,000
TOTAL EXPENDITURES	\$6,087	\$5,000	\$5,000	\$5,000
FUND BALANCE - ENDING	\$10,627	\$10,627	\$10,627	\$10,627

CITY OF DESOTO
FUND
POLICE JOINT CITY/SCHOOL GRANT
212

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$117,462	\$22,801	\$22,801	(\$416)
<u>REVENUES</u>				
GRANT REVENUE	\$39,698	\$0	\$0	\$0
TOTAL REVENUES	\$39,698	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$157,160	\$22,801	\$22,801	(\$416)
<u>EXPENDITURES</u>				
SUPPLIES	\$134,359	\$23,217	\$23,217	\$0
TOTAL EXPENDITURES	\$134,359	\$23,217	\$23,217	\$0
FUND BALANCE - ENDING	\$22,801	(\$416)	(\$416)	(\$416)

CITY OF DESOTO

FUND
NANCE FARM
222

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$308,086	\$378,498	\$378,498	\$462,998
<u>REVENUES</u>				
GRANTS	\$122,397	\$184,000	\$184,000	\$184,000
INTEREST	\$1,045	\$500	\$500	\$500
TOTAL REVENUES	\$123,442	\$184,500	\$184,500	\$184,500
TOTAL AVAILABLE RESOURCES	\$431,528	\$562,998	\$562,998	\$647,498
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$53,030	\$365,000	\$100,000	\$365,000
TOTAL EXPENDITURES	\$53,030	\$365,000	\$100,000	\$365,000
FUND BALANCE - ENDING	\$378,498	\$197,998	\$462,998	\$282,498

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY	2010	Projected FY	Adopted FY
223	YOUTH SPORTS ASSOC-BASEBALL	2009	BUDGET	2010	2011
Beginning Balance		\$7,439	\$15,384	\$13,306	\$13,787
REVENUE YOUTH SPRING BASEBALL		\$22,905	\$25,000	\$0	\$0
YTH BASEBALL SPR NON RES		\$2,290	\$0	\$0	\$0
CONCESSION REVENUE		\$195	\$0	\$0	\$0
REVENUE YOUTH FALL BASEBALL		\$8,018	\$6,000	\$0	\$0
YTH BASEBALL FALL NON RES		\$180	\$0	\$0	\$0
YOUTH BASEBALL REVENUE		\$360	\$0	\$31,000	\$31,000
TOTAL REVENUES		\$33,947	\$31,000	\$31,000	\$31,000
TOTAL AVAILABLE RESOURCES		\$41,387	\$46,384	\$44,306	\$44,787
<u>EXPENDITURES</u>					
OFFICIALS		\$11,753	\$12,000	\$12,000	\$12,000
MONITORS		\$1,065	\$800	\$1,100	\$800
INSURANCE		\$1,420	\$1,419	\$1,419	\$1,600
AWARDS		\$2,420	\$7,000	\$3,500	\$7,000
ADMIN FEES		\$6,961	\$9,500	\$12,500	\$9,405
OFFICIALS YTH FALL BASEBALL		\$1,494	\$0	\$0	\$2,000
MONITORS YTH FALL BASEBALL		\$195	\$0	\$0	\$300
AWARDS YTH FALL BASEBALL		\$310	\$0	\$0	\$1,000
ADMIN FEES YTH FALL BASEBALL		\$384	\$0	\$0	\$2,000
TOTAL EXPENDITURES		\$26,003	\$30,719	\$30,519	\$36,105
ENDING FUND BALANCE		\$15,384	\$15,665	\$13,787	\$8,682

CITY OF DESOTO
FUND
JUVENILE CASE MANAGER FUND
224

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$29,414	\$41,238	\$41,238	\$44,126
<u>REVENUES</u>				
FEES	\$32,352	\$26,000	\$26,000	\$26,000
INTEREST	\$287	\$300	\$300	\$300
TOTAL REVENUES	\$32,639	\$26,300	\$26,300	\$26,300
TOTAL AVAILABLE RESOURCES	\$62,053	\$67,538	\$67,538	\$70,426
<u>EXPENDITURES</u>				
PERSONNEL	\$19,894	\$19,812	\$19,812	\$19,809
SUPPLIES	\$393	\$600	\$600	\$600
SERVICES & PROFESSIONAL FEES	\$528	\$3,000	\$3,000	\$3,000
TOTAL EXPENDITURES	\$20,815	\$23,412	\$23,412	\$23,409
FUND BALANCE - ENDING	\$41,238	\$44,126	\$44,126	\$47,017

CITY OF DESOTO
FUND
MUNICIPAL COURT TECHNOLOGY
225
BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$115,692	\$70,561	\$70,561	\$42,636
<u>REVENUES</u>				
FEES	\$24,291	\$25,000	\$25,000	\$25,000
INTEREST	\$838	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$25,129	\$27,000	\$27,000	\$27,000
TOTAL AVAILABLE RESOURCES	\$140,821	\$97,561	\$97,561	\$69,636
<u>EXPENDITURES</u>				
SUPPLIES	\$3,199	\$43,925	\$43,925	\$17,000
SERVICES & PROFESSIONAL FEES	\$504	\$3,000	\$3,000	\$1,000
CAPITAL OUTLAY	\$66,557	\$8,000	\$8,000	\$8,000
TOTAL EXPENDITURES	\$70,260	\$54,925	\$54,925	\$26,000
FUND BALANCE - ENDING	\$70,561	\$42,636	\$42,636	\$43,636

CITY OF DESOTO
FUND
MUNICIPAL COURT SECURITY FUND
226

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$167,661	\$182,614	\$182,614	\$195,594
<u>REVENUES</u>				
FEES	\$18,098	\$20,000	\$20,000	\$20,000
INTEREST	\$1,328	\$2,000	\$2,000	\$2,000
TOTAL REVENUES	\$19,426	\$22,000	\$22,000	\$22,000
TOTAL AVAILABLE RESOURCES	\$187,087	\$204,614	\$204,614	\$217,594
<u>EXPENDITURES</u>				
PERSONNEL	\$4,473	\$5,020	\$5,020	\$5,020
SUPPLIES	\$0	\$2,000	\$2,000	\$2,000
SERVICES & PROFESSIONAL FEES	\$0	\$2,000	\$2,000	\$2,000
TOTAL EXPENDITURES	\$4,473	\$9,020	\$9,020	\$9,020
FUND BALANCE - ENDING	\$182,614	\$195,594	\$195,594	\$208,574

CITY OF DESOTO

RECREATION REVOLVING FUND

227

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$330,033	\$399,291	\$399,291	\$445,056
<u>REVENUES</u>				
RECREATION FEES	\$324,355	\$263,125	\$261,125	\$263,665
INTEREST	\$2,714	\$3,000	\$3,000	\$3,000
TOTAL REVENUES	\$327,069	\$266,125	\$264,125	\$266,665
TOTAL AVAILABLE RESOURCES	\$657,102	\$665,416	\$663,416	\$711,721
<u>EXPENDITURES</u>				
PERSONNEL	\$19,479	\$17,360	\$17,360	\$42,419
SUPPLIES	\$1,422	\$1,000	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$219,326	\$202,000	\$239,900	\$204,650
CAPITAL OUTLAY	\$17,584	\$0	\$0	\$0
TOTAL EXPENDITURES	\$257,811	\$220,360	\$258,260	\$248,069
FUND BALANCE - ENDING	\$399,291	\$445,056	\$405,156	\$463,652

CITY OF DESOTO

FUND

FIRE TRAINING FUND

228

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$10,787	\$39,516	\$39,516	\$15,285
<u>REVENUES</u>				
FEES	\$36,613	\$30,700	\$30,700	\$44,250
INTEREST	\$455	\$600	\$600	\$600
TUITION	\$240,714	\$197,000	\$197,000	\$297,000
MISCELLANEOUS	\$25,000	\$26,500	\$26,500	\$25,000
TOTAL REVENUES	\$302,782	\$254,800	\$254,800	\$366,850
TOTAL AVAILABLE RESOURCES	\$313,569	\$294,316	\$294,316	\$382,135
<u>EXPENDITURES</u>				
PERSONNEL	\$152,936	\$156,600	\$156,600	\$149,282
SUPPLIES	\$40,152	\$37,750	\$37,750	\$47,175
SERVICES & PROFESSIONAL FEES	\$39,564	\$36,200	\$36,200	\$51,800
TRANSFERS	\$38,094	\$48,481	\$48,481	\$47,781
OTHER	\$3,307	\$0	\$0	\$0
TOTAL EXPENDITURES	\$274,053	\$279,031	\$279,031	\$296,038
FUND BALANCE - ENDING	\$39,516	\$15,285	\$15,285	\$86,097

CITY OF DESOTO

FUND POLICE GRANT FUND 229

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$42,987	\$36,411	\$36,411	\$39,411
<u>REVENUES</u>				
GRANTS	\$0	\$323,103	\$323,103	\$323,103
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$298	\$3,000	\$3,000	\$3,000
TRANSFERS IN	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$298	\$326,103	\$326,103	\$326,103
TOTAL AVAILABLE RESOURCES	\$43,285	\$362,514	\$362,514	\$365,514
<u>EXPENDITURES</u>				
PERSONNEL	\$0	\$250,686	\$250,686	\$250,686
SUPPLIES	(\$3,004)	\$0	\$0	\$5,269
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$9,879	\$72,417	\$72,417	\$72,417
TOTAL EXPENDITURES	\$6,875	\$323,103	\$323,103	\$328,372
FUND BALANCE - ENDING	\$36,411	\$39,411	\$39,411	\$37,142

CITY OF DESOTO
FUND
ENERGY MANAGEMENT FUND
230

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	(\$278,176)	(\$296,834)	(\$296,834)	(\$302,237)
<u>REVENUES</u>				
INTEREST	\$8,612	\$12,000	\$12,000	\$12,000
TRANSFERS IN	\$1,865,864	\$1,879,864	\$1,879,864	\$1,915,864
TOTAL REVENUES	\$1,874,476	\$1,891,864	\$1,891,864	\$1,927,864
TOTAL AVAILABLE RESOURCES	\$1,596,300	\$1,595,030	\$1,595,030	\$1,625,627
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$1,655,642	\$1,663,299	\$1,663,299	\$1,663,299
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
DEBT SERVICE	\$237,492	\$233,968	\$233,968	\$233,968
TOTAL EXPENDITURES	\$1,893,134	\$1,897,267	\$1,897,267	\$1,897,267
FUND BALANCE - ENDING	(\$296,834)	(\$302,237)	(\$302,237)	(\$271,640)

CITY OF DESOTO

FUND

PALS-SENIOR CENTER

231

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$23,186	\$50,213	\$50,213	\$74,219
<u>REVENUES</u>				
MISCELLANEOUS	\$34,975	\$35,075	\$35,075	\$13,445
INTEREST	\$400	\$200	\$200	\$200
TOTAL REVENUES	\$35,375	\$35,275	\$35,275	\$13,645
TOTAL AVAILABLE RESOURCES	\$58,561	\$85,488	\$85,488	\$87,864
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$8,348	\$11,269	\$11,269	\$11,092
TOTAL EXPENDITURES	\$8,348	\$11,269	\$11,269	\$11,092
FUND BALANCE - ENDING	\$50,213	\$74,219	\$74,219	\$76,772

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		FY Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
233	YOUTH SPORTS ASSOC-SOCCER				
	Beginning Balance	\$0	\$16,866	\$16,866	\$22,091
	CONCESSION REVENUE	\$0	\$0	\$250	\$300
	SOCCER REVENUE	\$51,974	\$45,125	\$45,125	\$45,125
	TOTAL REVENUES	\$51,974	\$45,125	\$45,375	\$45,425
	TOTAL AVAILABLE RESOURCES	\$51,974	\$61,991	\$62,241	\$67,516
	EXPENDITURES				
	FALL SOCCER OFFICIALS	\$1,342	\$11,170	\$7,700	\$11,170
	FALL SOCCER MONITORS	\$3,105	\$1,000	\$1,500	\$3,105
	INSURANCE	\$1,088	\$2,750	\$2,750	\$2,750
	FALL SOCCER AWARDS	\$12,407	\$2,500	\$12,000	\$2,500
	SOCCER SPRING ADMIN FEES	\$17,166	\$16,200	\$16,200	\$22,450
	SOCCER MAINTENANCE	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$35,108	\$33,620	\$40,150	\$41,975
	ENDING FUND BALANCE	\$16,866	\$28,371	\$22,091	\$25,541

CITY OF DESOTO

FUND

POLICE-HOMELAND SECURE GRANT

234

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$0	(\$20,777)	(\$20,777)	(\$78,335)
<u>REVENUES</u>				
GRANTS	\$85,068	\$0	\$20,777	\$0
TOTAL REVENUES	\$85,068	\$0	\$20,777	\$0
TOTAL AVAILABLE RESOURCES	\$85,068	(\$20,777)	(\$0)	(\$78,335)
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$105,845	\$0	\$78,335	\$0
TOTAL EXPENDITURES	\$105,845	\$0	\$78,335	\$0
FUND BALANCE - ENDING	(\$20,777)	(\$20,777)	(\$78,335)	(\$78,335)

CITY OF DESOTO

FUND

LONE STAR LIBRARY GRANT

236

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$1,105	\$868	\$868	\$918
<u>REVENUES</u>				
MISCELLANEOUS	\$10,018	\$9,868	\$9,868	\$9,868
TOTAL REVENUES	\$10,018	\$9,868	\$9,868	\$9,868
TOTAL AVAILABLE RESOURCES	\$11,123	\$10,736	\$10,736	\$10,786
<u>EXPENDITURES</u>				
PERSONNEL	\$10,255	\$9,818	\$9,818	\$9,818
TOTAL EXPENDITURES	\$10,255	\$9,818	\$9,818	\$9,818
FUND BALANCE - ENDING	\$868	\$918	\$918	\$968

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
238	YOUTH SPORTS ASSOC-FOOTBALL				
	Beginning Balance	\$0	\$22,330	\$22,330	\$23,895
	CONSESSION REVENUE	\$2,288	\$0	\$0	\$2,000
	FOOTBALL REVENUE	\$66,407	\$68,965	\$68,965	\$51,000
	TOTAL REVENUES	\$68,695	\$68,965	\$68,965	\$53,000
	TOTAL AVAILABLE RESOURCES	\$68,695	\$91,295	\$91,295	\$76,895
	<u>EXPENDITURES</u>				
	FICA	\$151	\$0	\$0	\$0
	FOOTBALL OFFICIALS	\$8,665	\$29,111	\$20,000	\$20,000
	FOOTBALL MONITORS	\$2,313	\$2,625	\$5,000	\$4,200
	FOOTBALL INSURANCE	\$4,348	\$9,647	\$4,400	\$4,500
	FOOTBALL AWARDS	\$9,409	\$8,000	\$11,000	\$10,700
	FOOTBALL ADMINISTRATIVE FEES	\$20,065	\$15,000	\$27,000	\$12,540
	FOOTBALL MAINTENANCE	\$1,415	\$3,300	\$0	\$0
	TOTAL EXPENDITURES	\$46,365	\$67,683	\$67,400	\$51,940
	ENDING FUND BALANCE	\$22,330	\$23,612	\$23,895	\$24,955

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY	Budget FY	Projected FY	Adopted FY
239	YOUTH SPORTS ASSOC-BASKETBALL	2009	2010	2010	2011
	Beginning Balance	\$0	\$4,609	\$4,609	\$5,909
	BASKETBALL REVENUE	\$37,481	\$37,100	\$37,100	\$37,100
	TOTAL REVENUES	\$37,481	\$37,100	\$37,100	\$37,100
	TOTAL AVAILABLE RESOURCES	\$37,481	\$41,709	\$41,709	\$43,009
	<u>EXPENDITURES</u>				
	BASKETBALL OFFICIALS	\$13,362	\$13,362	\$15,300	\$15,210
	BASKETBALL MONITORS	\$10,362	\$3,500	\$3,500	\$9,400
	BASKETBALL INSURANCE	\$0	\$2,500	\$3,300	\$3,300
	BASKETBALL AWARDS	\$3,274	\$3,200	\$3,400	\$3,100
	BASKETBALL ADMINISTRATIVE FEES	\$5,453	\$5,453	\$10,300	\$5,600
	BASKETBALL COACH CERT FEES	\$420	\$0	\$0	\$300
	TOTAL EXPENDITURES	\$32,871	\$28,015	\$35,800	\$36,910
	ENDING FUND BALANCE	\$4,609	\$13,694	\$5,909	\$6,099

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$18,060	\$18,212	\$18,212	\$18,262
<u>REVENUES</u>				
INTEREST	\$151	\$150	\$150	\$150
TOTAL REVENUES	\$151	\$150	\$150	\$150
TOTAL AVAILABLE RESOURCES	\$18,212	\$18,362	\$18,362	\$18,412
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$0	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100
FUND BALANCE - ENDING	\$18,212	\$18,262	\$18,262	\$18,312

CITY OF DESOTO

FUND

HOUSING FINANCE CORP

241

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$29,523	\$2,661	\$2,661	\$2,811
REVENUES				
GRANTS	\$0	\$0	\$0	\$0
REBATES	\$0	\$0	\$0	\$0
INTEREST	\$144	\$300	\$150	\$150
MISCELLANEOUS	\$518	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$663	\$300	\$150	\$150
TOTAL AVAILABLE RESOURCES	\$30,186	\$2,961	\$2,811	\$2,961
EXPENDITURES				
SERVICES & PROFESSIONAL FEES	\$27,525	\$0	\$0	\$0
TOTAL EXPENDITURES	\$27,525	\$0	\$0	\$0
FUND BALANCE - ENDING	\$2,661	\$2,961	\$2,811	\$2,961

CITY OF DESOTO
FUND
INDUSTRIAL DEVEL. AUTHORITY
242

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$26,564	\$28,801	\$28,801	\$28,801
<u>REVENUES</u>				
INTEREST	\$237	\$250	\$250	\$250
MISCELLANEOUS	\$2,051	\$0	\$0	\$0
TOTAL REVENUES	\$2,288	\$250	\$250	\$250
TOTAL AVAILABLE RESOURCES	\$28,852	\$29,051	\$29,051	\$29,051
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$51	\$250	\$250	\$250
TOTAL EXPENDITURES	\$51	\$250	\$250	\$250
FUND BALANCE - ENDING	\$28,801	\$28,801	\$28,801	\$28,801

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
243	YOUTH SPORTS-ROADRUNNER TRACK				
	Beginning Balance	\$0	\$0	\$0	\$0
	ROADRUNNER REVENUE	\$0	\$425	\$425	\$0
	TOTAL REVENUES	\$0	\$425	\$425	\$0
	TOTAL AVAILABLE RESOURCES	\$0	\$425	\$425	\$0
	<u>EXPENDITURES</u>				
	ROADRUNNER MONITORS	\$0	\$0	\$0	\$0
	ROADRUNNER INSURANCE	\$0	\$0	\$0	\$0
	ROADRUNNER MEMBERSHIP	\$0	\$0	\$0	\$0
	ROADRUNNER TRACK MAINTENANCE	\$0	\$425	\$425	\$0
	TOTAL EXPENDITURES	\$0	\$425	\$425	\$0
	ENDING FUND BALANCE	\$0	\$0	\$0	\$0

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
244	YOUTH SPORTS-MERCURY TRACK				
Beginning Balance		\$0	\$0	\$0	\$400
CONCESSION REVENUE		\$0	\$0	\$0	\$0
MERCURY TRACK REVENUE		\$0	\$0	\$400	\$0
TOTAL REVENUES		\$0	\$0	\$400	\$0
TOTAL AVAILABLE RESOURCES		\$0	\$0	\$400	\$400
EXPENDITURES					
MERCURY TRACK MONITORS		\$0	\$0	\$0	\$0
MERCURY TRACK INSURANCE		\$0	\$0	\$0	\$0
MERCURY TRACK MEMBERSHIP		\$0	\$0	\$0	\$0
MERCURY TRACK MAINTENANCE		\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0	\$0	\$0
ENDING FUND BALANCE		\$0	\$0	\$400	\$400

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
246	YOUTH SPORTS-SWIFT TRACK				
	Beginning Balance	\$0	\$0	\$0	\$0
	SWIFT TRACK REVENUE	\$0	\$250	\$250	\$0
	TOTAL REVENUES	\$0	\$250	\$250	\$0
	TOTAL AVAILABLE RESOURCES	\$0	\$250	\$250	\$0
	EXPENDITURES				
	SWIFT TRACK MAINTENANCE	\$0	\$250	\$250	\$0
	TOTAL EXPENDITURES	\$0	\$250	\$250	\$0
	ENDING FUND BALANCE	\$0	\$0	\$0	\$0

**CITY OF DESOTO
BUDGET SUMMARY**

Fund		Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
247	YOUTH SPORTS-GIRLS SOFTBALL				
	Beginning Balance	\$0	(\$326)	(\$326)	(\$101)
	CONCESSIONS	\$0	\$0	\$0	\$100
	REVENUE SOFTBALL	\$3,005	\$3,195	\$3,195	\$3,195
	TOTAL REVENUES	\$3,005	\$3,195	\$3,195	\$3,295
	TOTAL AVAILABLE RESOURCES	\$3,005	\$2,869	\$2,869	\$3,194
	<u>EXPENDITURES</u>				
	SOFTBALL OFFICIALS	\$1,050	\$0	\$600	\$1,050
	GIRLS SOFTBALL MONITORS	\$120	\$100	\$150	\$120
	GIRLS SOFTBALL INSURANCE	\$860	\$850	\$900	\$860
	GIRLS SOFTBALL AWARDS	\$170	\$0	\$170	\$0
	SOFTBALL ADMINISTRATIVE FEES	\$1,132	\$1,700	\$1,150	\$600
	TOTAL EXPENDITURES	\$3,331	\$2,650	\$2,970	\$2,630
	ENDING FUND BALANCE	(\$326)	\$219	(\$101)	\$564

CITY OF DESOTO

FUND

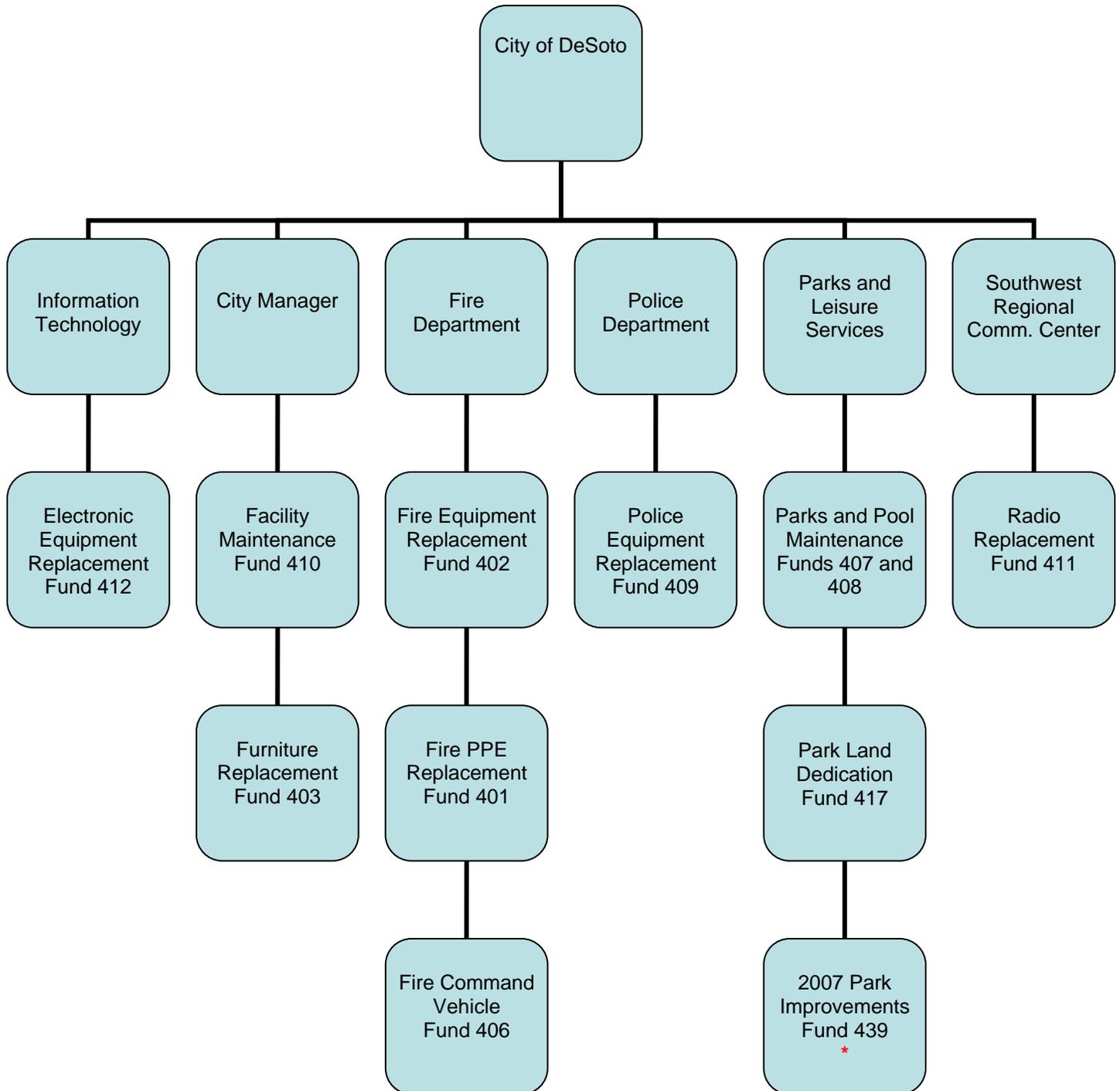
FIRE GRANT FUND

264

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	(\$33,853)	\$7,705	\$7,705	\$7,705
<u>REVENUES</u>				
GRANTS	\$185,398	\$0	\$0	\$0
TOTAL REVENUES	\$185,398	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$151,546	\$7,705	\$7,705	\$7,705
<u>EXPENDITURES</u>				
SUPPLIES	\$96,149	\$0	\$0	\$0
CAPITAL OUTLAY	\$47,692	\$0	\$0	\$0
TOTAL EXPENDITURES	\$143,841	\$0	\$0	\$0
FUND BALANCE - ENDING	\$7,705	\$7,705	\$7,705	\$7,705

City of DeSoto Capital Project Funds Overview Part I



** Jointly administered with the Development Services Department*

CITY OF DESOTO

FIRE PPE REPLACEMENT 401

BUDGET SUMMARY

LINE ITEMS	Actuals 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	(\$43,834)	(\$16,440)	(\$16,440)	(\$16,245)
REVENUES				
INTEREST INCOME	\$962	\$250	\$250	\$250
TRANS FROM GENERAL FUND	\$62,000	\$83,441	\$83,441	\$83,441
TOTAL REVENUES	\$62,962	\$83,691	\$83,691	\$83,691
TOTAL AVAILABLE RESOURCES	\$19,128	\$67,251	\$67,251	\$67,446
EXPENDITURES				
PROTECTIVE CLOTHING	\$32,221	\$46,176	\$46,176	\$46,121
SUPPLIES	\$32,221	\$46,176	\$46,176	\$46,121
LOAN PRINCIPAL	\$0	\$0	\$34,800	\$34,800
LOAN INTEREST	\$0	\$0	\$2,520	\$2,520
INTEREST EXPENSE	\$3,347	\$0	\$0	\$0
DEBT SERVICE	\$3,347	\$0	\$37,320	\$37,320
OTHER EQUIPMENT	\$0	\$68,345	\$0	\$0
CAPITAL OUTLAY	\$0	\$68,345	\$0	\$0
TRANSFER TO GENERAL FUND	\$0	\$37,320	\$0	\$0
TRANSFERS AND OTHER	\$0	\$37,320	\$0	\$0
TOTAL EXPENDITURES	\$35,568	\$151,841	\$83,496	\$83,441
FUND BALANCE-ENDING	(\$16,440)	(\$84,590)	(\$16,245)	(\$15,995)

CITY OF DESOTO
FUND
FIRE EQUIP. REPLACEMENT FUND
402

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$138,657	\$154,893	\$154,893	\$166,393
<u>REVENUES</u>				
INTEREST	\$1,292	\$1,500	\$1,500	\$1,500
TRANSFERS IN	\$44,000	\$55,104	\$55,104	\$55,104
TOTAL REVENUES	\$45,292	\$56,604	\$56,604	\$56,604
TOTAL AVAILABLE RESOURCES	\$183,949	\$211,497	\$211,497	\$222,997
<u>EXPENDITURES</u>				
SUPPLIES	\$29,056	\$45,104	\$45,104	\$40,000
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$29,056	\$45,104	\$45,104	\$40,000
FUND BALANCE - ENDING	\$154,893	\$166,393	\$166,393	\$182,997

CITY OF DESOTO
FUND
FURNITURE REPLACEMENT FUND
403

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	(\$14,058)	(\$25,561)	(\$25,561)	(\$25,798)
<u>REVENUES</u>				
INTEREST	\$23	\$0	\$0	\$0
TRANSFERS IN	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL REVENUES	\$20,023	\$20,000	\$20,000	\$20,000
TOTAL AVAILABLE RESOURCES	\$5,965	(\$5,561)	(\$5,561)	(\$5,798)
<u>EXPENDITURES</u>				
SUPPLIES	\$31,526	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$20,000	\$20,237	\$20,000
TOTAL EXPENDITURES	\$31,526	\$20,000	\$20,237	\$20,000
FUND BALANCE - ENDING	(\$25,561)	(\$25,561)	(\$25,798)	(\$25,798)

CITY OF DESOTO

CAPITAL LEASE FUND 405

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	(\$107,980)	(\$103,005)	(\$103,005)	(\$103,005)
<u>REVENUES</u>				
INTEREST	\$5,575	\$0	\$0	\$0
TOTAL REVENUES	\$5,575	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	(\$102,405)	(\$103,005)	(\$103,005)	(\$103,005)
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$600	\$0	\$0	\$0
TOTAL EXPENDITURES	\$600	\$0	\$0	\$0
FUND BALANCE - ENDING	(\$103,005)	(\$103,005)	(\$103,005)	(\$103,005)

CITY OF DESOTO

FUND

COMMAND VEHICLE FIRE

406

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2010	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$52,416	\$52,416	\$52,416	\$52,416
<u>REVENUES</u>				
GRANTS	\$30,937	\$0	\$0	\$0
MISCELLANEOUS	\$1,427	\$0	\$0	\$0
TOTAL REVENUES	\$32,364	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$84,780	\$52,416	\$52,416	\$52,416
<u>EXPENDITURES</u>				
SUPPLIES	\$762	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$889	\$0	\$0	\$0
OTHER	\$168	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,819	\$0	\$0	\$0
FUND BALANCE - ENDING	\$82,961	\$52,416	\$52,416	\$52,416

CITY OF DESOTO

PARK MAINTENANCE

407

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$54,258	\$80,879	\$80,879	\$95,479
<u>REVENUES</u>				
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$621	\$600	\$600	\$200
TRANSFERS IN	\$26,000	\$26,000	\$26,000	\$26,000
TOTAL REVENUES	\$26,621	\$26,600	\$26,600	\$26,200
TOTAL AVAILABLE RESOURCES	\$80,879	\$107,479	\$107,479	\$121,679
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$0	\$12,000	\$12,000	\$12,000
TOTAL EXPENDITURES	\$0	\$12,000	\$12,000	\$12,000
FUND BALANCE - ENDING	\$80,879	\$95,479	\$95,479	\$109,679

CITY OF DESOTO

POOL MAINTENANCE FUND

408

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$15,878	\$22,006	\$22,006	\$26,506
REVENUES				
INTEREST	\$451	\$500	\$500	\$125
TRANSFERS IN	\$24,000	\$24,000	\$24,000	\$24,000
TOTAL REVENUES	\$24,451	\$24,500	\$24,500	\$24,125
TOTAL AVAILABLE RESOURCES	\$40,329	\$46,506	\$46,506	\$50,631
EXPENDITURES				
SUPPLIES	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$18,323	\$20,000	\$20,000	\$20,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFERS OUT	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$18,323	\$20,000	\$20,000	\$20,000
FUND BALANCE - ENDING	\$22,006	\$26,506	\$26,506	\$30,631

CITY OF DESOTO

POLICE EQUIPMENT REPLACE FUND

409

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$24,470	\$25,263	\$25,263	\$16,082
<u>REVENUES</u>				
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$616	\$650	\$650	\$250
TRANSFERS IN	\$107,595	\$84,669	\$84,669	\$94,569
TOTAL REVENUES	\$108,211	\$85,319	\$85,319	\$94,819
TOTAL AVAILABLE RESOURCES	\$132,681	\$110,582	\$110,582	\$110,901
<u>EXPENDITURES</u>				
SUPPLIES	\$35,699	\$47,000	\$47,000	\$47,569
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$71,719	\$47,500	\$47,500	\$47,000
TRANSFERS OUT	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$107,418	\$94,500	\$94,500	\$94,569
FUND BALANCE - ENDING	\$25,263	\$16,082	\$16,082	\$16,332

CITY OF DESOTO

FACILITY MAINTENANCE 410

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$36,441	\$8,201	\$8,201	\$9,901
<u>REVENUES</u>				
INTEREST	\$1,518	\$1,700	\$1,700	\$250
TRANSFERS IN	\$261,666	\$261,666	\$261,666	\$261,666
TOTAL REVENUES	\$263,184	\$263,366	\$263,366	\$261,916
TOTAL AVAILABLE RESOURCES	\$299,625	\$271,567	\$271,567	\$271,817
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$291,425	\$261,666	\$261,666	\$261,666
OTHER	(\$1)	\$0	\$0	\$0
TOTAL EXPENDITURES	\$291,424	\$261,666	\$261,666	\$261,666
FUND BALANCE - ENDING	\$8,201	\$9,901	\$9,901	\$10,151

CITY OF DESOTO

FUND

SWRCC RADIO REPLACEMENT

411

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$1,163,275	\$423,862	\$423,862	\$130,423
<u>REVENUES</u>				
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$7,165	\$250	\$250	\$250
BOND PROCEEDS	\$0	\$0	\$0	\$0
PARTICIPANT SHARES	\$0	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$7,165	\$250	\$250	\$250
TOTAL AVAILABLE RESOURCES	\$1,170,440	\$424,112	\$424,112	\$130,673
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$746,578	\$293,689	\$293,689	\$50,000
OTHER	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$746,578	\$293,689	\$293,689	\$50,000
FUND BALANCE - ENDING	\$423,862	\$130,423	\$130,423	\$80,673

CITY OF DESOTO

ELECTRON.EQUIP.REPLACE.FUND

412

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$288,862	\$424,041	\$424,041	\$481,542
<u>REVENUES</u>				
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$3,398	\$3,500	\$3,500	\$1,000
TRANSFERS IN	\$194,629	\$158,501	\$158,501	\$158,501
TOTAL REVENUES	\$198,027	\$162,001	\$162,001	\$159,501
TOTAL AVAILABLE RESOURCES	\$486,889	\$586,042	\$586,042	\$641,043
<u>EXPENDITURES</u>				
SUPPLIES	\$62,848	\$5,000	\$5,000	\$164,900
CAPITAL OUTLAY	\$0	\$99,500	\$99,500	\$90,000
OTHER	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$62,848	\$104,500	\$104,500	\$254,900
FUND BALANCE - ENDING	\$424,041	\$481,542	\$481,542	\$386,143

CITY OF DESOTO

FUND

PARK LAND DEDICATION

417

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$167,118	\$177,033	\$177,033	\$142,533
<u>REVENUES</u>				
CONTRIBUTIONS	\$120,000	\$10,000	\$10,000	\$10,000
INTEREST	\$1,186	\$500	\$500	\$300
TOTAL REVENUES	\$121,186	\$10,500	\$10,500	\$10,300
TOTAL AVAILABLE RESOURCES	\$288,304	\$187,533	\$187,533	\$152,833
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$111,271	\$90,000	\$45,000	\$90,000
TOTAL EXPENDITURES	\$111,271	\$90,000	\$45,000	\$90,000
FUND BALANCE - ENDING	\$177,033	\$97,533	\$142,533	\$62,833

CITY OF DESOTO

FUND

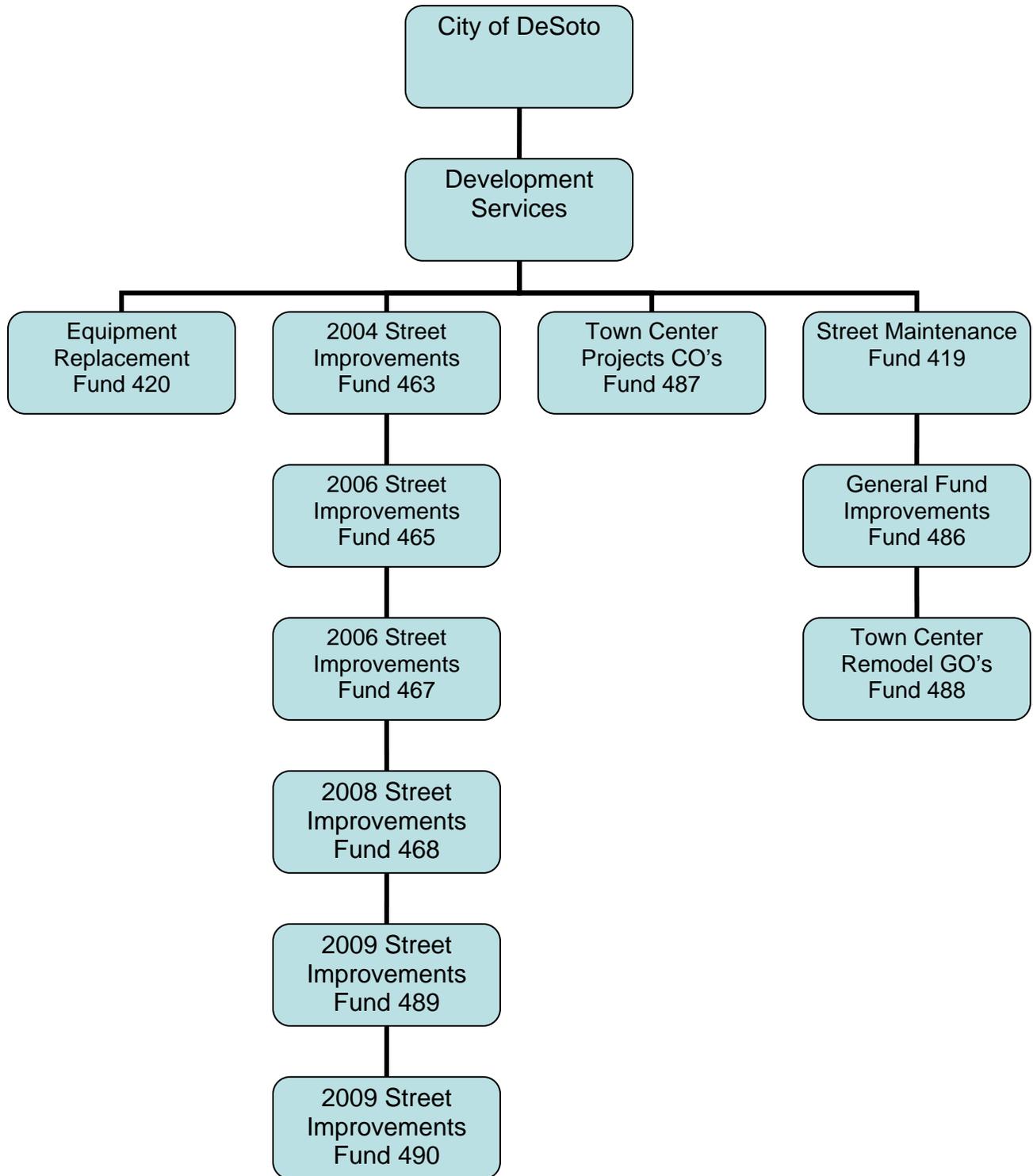
2007 PARK IMPROVEMENTS

439

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$209,948	\$192,824	\$192,824	\$192,824
<u>REVENUES</u>				
INTEREST	\$3,069	\$0	\$0	\$0
TOTAL REVENUES	\$3,069	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$213,017	\$192,824	\$192,824	\$192,824
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$20,193	\$0	\$0	\$0
TOTAL EXPENDITURES	\$20,193	\$0	\$0	\$0
FUND BALANCE - ENDING	\$192,824	\$192,824	\$192,824	\$192,824

**City of DeSoto
Capital Project Funds
Overview
Part II**



CITY OF DESOTO
FUND
CAPITAL IMPR.-OTHER PUBL WKS
419

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$270,771	\$200,811	\$200,811	\$36,781
<u>REVENUES</u>				
INTERGOVERNMENTAL	\$20,424	\$0	\$0	\$0
MISCELLANEOUS	\$12,000	\$0	\$0	\$0
INTEREST	\$3,383	\$3,000	\$3,000	\$3,000
TRANSFERS IN	\$647,415	\$632,970	\$632,970	\$615,170
TOTAL REVENUES	\$683,222	\$635,970	\$635,970	\$618,170
TOTAL AVAILABLE RESOURCES	\$953,992	\$836,781	\$836,781	\$654,951
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$753,181	\$800,000	\$800,000	\$800,000
TOTAL EXPENDITURES	\$753,181	\$800,000	\$800,000	\$800,000
FUND BALANCE - ENDING	\$200,811	\$36,781	\$36,781	(\$145,049)

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM

CITY OF DESOTO

FUND

EQUIPMENT REPLACEMENT FUND

420

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$1,080,975	\$1,345,126	\$1,345,126	\$999,526
<u>REVENUES</u>				
MISCELLANEOUS	\$43,983	\$0	\$0	\$0
INTEREST	\$13,897	\$16,000	\$16,000	\$16,000
TRANSFERS IN	\$858,551	\$1,089,400	\$1,089,400	\$1,089,400
TOTAL REVENUES	\$916,430	\$1,105,400	\$1,105,400	\$1,105,400
TOTAL AVAILABLE RESOURCES	\$1,997,405	\$2,450,526	\$2,450,526	\$2,104,926
<u>EXPENDITURES</u>				
SUPPLIES	\$350	\$0	\$0	\$0
CAPITAL OUTLAY	\$495,532	\$795,100	\$795,100	\$795,100
TRANSFERS OUT	\$0	\$361,600	\$361,600	\$300,000
DEBT SERVICE	\$156,398	\$294,300	\$294,300	\$294,300
TOTAL EXPENDITURES	\$652,280	\$1,451,000	\$1,451,000	\$1,389,400
FUND BALANCE - ENDING	\$1,345,126	\$999,526	\$999,526	\$715,526

PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

DETAILED SCHEDULE FOR THE NEXT 5 YEARS IS LISTED IN THE BACK OF THE BUDGET BOOK.

CITY OF DESOTO

FUND

2004 STREET IMPROVEMENTS

463

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$615,934	\$617,001	\$617,001	\$618,201
<u>REVENUES</u>				
INTEREST	\$5,144	\$1,000	\$1,200	\$0
TOTAL REVENUES	\$5,144	\$1,000	\$1,200	\$0
TOTAL AVAILABLE RESOURCES	\$621,078	\$618,001	\$618,201	\$618,201
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$4,077	\$617,557	\$0	\$0
TOTAL EXPENDITURES	\$4,077	\$617,557	\$0	\$0
FUND BALANCE - ENDING	\$617,001	\$444	\$618,201	\$618,201

BOND SALES:

PARKERVILLE ROAD	\$2,000,000
COCKRELL HILL ROAD	\$500,000
BELTLINE RD-LIGHTING & LANDSCAPE	\$250,000
SIDEWALKS	\$300,000
SIGNAL AND TIMING STUDY	\$250,000
TOTAL	<u><u>\$3,300,000</u></u>

CITY OF DESOTO

FUND

2005 STREET IMPROVEMENTS

464

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$37,777	\$0	\$0	\$0
<u>REVENUES</u>				
BOND PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$405	\$0	\$0	\$0
TOTAL REVENUES	\$405	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$38,181	\$0	\$0	\$0
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$37,818	\$0	\$0	\$0
TRANSFERS OUT	\$363	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
OTHER	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$38,181	\$0	\$0	\$0
FUND BALANCE - ENDING	\$0	\$0	\$0	\$0

BOND SALES:

PARKERVILLE RD WIDENING	\$2,600,000
COCKRELL HILL RD WIDENING	\$1,000,000
SIDEWALKS	\$300,000
TRAFFIC SIGNALS	\$100,000
TOTAL	<u>\$4,000,000</u>

CITY OF DESOTO

FUND

2006 STREET IMPROVEMENTS

465

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$2,488,284	\$880,114	\$880,114	\$655,114
REVENUES				
INTERGOVERNMENTAL	\$3,272	\$0	\$0	\$0
BOND PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST	\$44,349	\$0	\$0	\$0
TOTAL REVENUES	\$47,621	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$2,535,905	\$880,114	\$880,114	\$655,114
EXPENDITURES				
SERVICES & PROFESSIONAL FEES	\$5,592	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,650,198	\$600,000	\$225,000	\$600,000
OTHER	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,655,790	\$600,000	\$225,000	\$600,000
FUND BALANCE - ENDING	\$880,114	\$280,114	\$655,114	\$55,114
BOND SALES:				
PARKERVILLE RD WIDENING	\$2,200,000			
COCKRELL HILL RD WIDENING	\$2,000,000			
SIDEWALKS	\$300,000			
TRAFFIC SIGNALS	\$100,000			
TOTAL	\$4,600,000			

CITY OF DESOTO

FUND

2007 STREET IMPROVEMENTS

467

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$3,009,774	\$2,199,303	\$2,199,303	\$824,303
<u>REVENUES</u>				
INTEREST	\$25,348	\$25,000	\$25,000	\$4,000
TOTAL REVENUES	\$25,348	\$25,000	\$25,000	\$4,000
TOTAL AVAILABLE RESOURCES	\$3,035,122	\$2,224,303	\$2,224,303	\$828,303
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES				
CAPITAL OUTLAY	\$835,819	\$1,400,000	\$1,400,000	\$750,000
OTHER	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$835,819	\$1,400,000	\$1,400,000	\$750,000
FUND BALANCE - ENDING	\$2,199,303	\$824,303	\$824,303	\$78,303

BOND SALES:

BEE BRANCH BRIDGE	\$1,300,000	Note that Bee Branch was removed due to lack of TXD
COCKRELL HILL RD WIDENING	\$1,300,000	
SIDEWALKS	\$300,000	
TRAFFIC SIGNALS	\$100,000	
TOTAL	<u>\$3,000,000</u>	

CITY OF DESOTO

FUND

2008 STREET IMPROVEMENTS GO'S

468

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$2,798,709	\$2,664,698	\$2,664,698	\$419,698
<u>REVENUES</u>				
INTEREST	\$23,186	\$5,000	\$5,000	\$1,000
TOTAL REVENUES	\$23,186	\$5,000	\$5,000	\$1,000
TOTAL AVAILABLE RESOURCES	\$2,821,895	\$2,669,698	\$2,669,698	\$420,698
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$157,198	\$2,250,000	\$2,250,000	\$100,000
OTHER	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$157,198	\$2,250,000	\$2,250,000	\$100,000
FUND BALANCE - ENDING	\$2,664,698	\$419,698	\$419,698	\$320,698

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$278,046	\$88,606	\$88,606	\$88,606
<u>REVENUES</u>				
INTEREST	\$1,771	\$0	\$0	\$0
TRANSFERS IN	\$59,481	\$0	\$0	\$0
TOTAL REVENUES	\$61,252	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$339,298	\$88,606	\$88,606	\$88,606
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$250,692	\$0	\$0	\$0
TOTAL EXPENDITURES	\$250,692	\$0	\$0	\$0
FUND BALANCE - ENDING	\$88,606	\$88,606	\$88,606	\$88,606

CITY OF DESOTO

FUND

2008 TOWN CTR GARAGE COs

487

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$767,485	\$220,457	\$220,457	\$205,718
<u>REVENUES</u>				
INTEREST	\$6,207	\$0	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$6,207	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$773,692	\$220,457	\$220,457	\$205,718
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$553,235	\$14,739	\$14,739	\$0
TOTAL EXPENDITURES	\$553,235	\$14,739	\$14,739	\$0
FUND BALANCE - ENDING	\$220,457	\$205,718	\$205,718	\$205,718

CITY OF DESOTO

FUND

2008 TOWN CTR ROOF GOs

488

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$614,634	\$155,954	\$155,954	\$155,954
<u>REVENUES</u>				
INTEREST	\$5,111	\$0	\$0	\$0
TOTAL REVENUES	\$5,111	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$619,744	\$155,954	\$155,954	\$155,954
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$463,790	\$0	\$0	\$155,000
TOTAL EXPENDITURES	\$463,790	\$0	\$0	\$155,000
FUND BALANCE - ENDING	\$155,954	\$155,954	\$155,954	\$954

CITY OF DESOTO
FUND
2009 STREET IMPROVEMENTS GO
489

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$0	\$1,015,561	\$1,015,561	\$25,561
<u>REVENUES</u>				
INTEREST	\$1,272	\$0	\$0	\$2,500
TOTAL REVENUES	\$1,044,640	\$0	\$0	\$2,500
TOTAL AVAILABLE RESOURCES	\$1,044,640	\$1,015,561	\$1,015,561	\$28,061
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$0	\$990,000	\$990,000	\$990,000
DEBT SERVICE	\$29,078	\$0	\$0	\$0
OTHER				
TOTAL EXPENDITURES	\$29,078	\$990,000	\$990,000	\$990,000
FUND BALANCE - ENDING	\$1,015,561	\$25,561	\$25,561	(\$961,939)

CITY OF DESOTO

FUND

2009 STREET IMPROVEMENTS CO

490

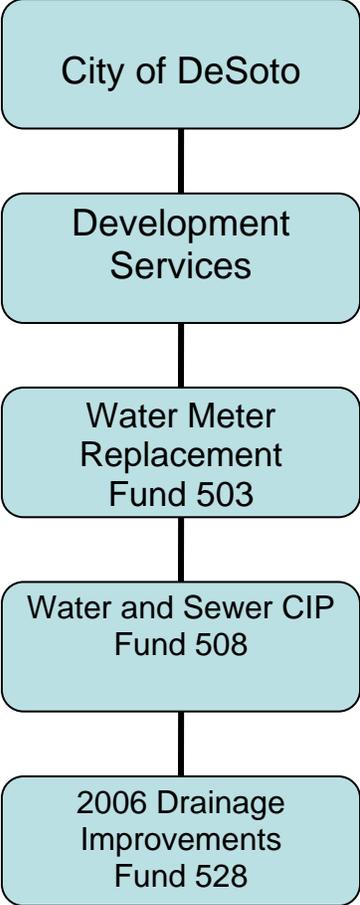
BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$0	\$5,032,309	\$5,032,309	\$34,809
<u>REVENUES</u>				
BOND PROCEEDS	\$5,070,000	\$0	\$0	\$0
MISCELLANEOUS	\$56,243	\$0	\$0	\$0
INTEREST	\$11,190	\$2,500	\$2,500	\$0
TOTAL REVENUES	\$5,137,433	\$2,500	\$2,500	\$0
TOTAL AVAILABLE RESOURCES	\$5,137,433	\$5,034,809	\$5,034,809	\$34,809
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	\$0	\$5,000,000	\$5,000,000	\$0
TOTAL EXPENDITURES	\$105,124	\$5,000,000	\$5,000,000	\$0
FUND BALANCE - ENDING	\$5,032,309	\$34,809	\$34,809	\$34,809

DESOTO



**City of DeSoto
Enterprise Funds
Overview**



CITY OF DESOTO

<u>FUND</u>	ALL DEPARTMENTS	ALL PROGRAMS
WATER METER REPLACEMENT FUND		
503		

SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
Beginning Fund Balance	\$ 678,783	\$ 544,253	\$ 544,253	\$ 432,253
BOND PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0
INTEREST REVENUES	\$6,987	\$4,000	\$4,000	\$4,000
INTERFUND TRANSFERS	\$262,000	\$173,000	\$262,000	\$262,000
TOTAL REVENUES	\$268,987	\$177,000	\$266,000	\$266,000

TOTAL AVAILABLE RESOURCES \$ **947,770** \$ **721,253** \$ **810,253** \$ **698,253**

<u>APPROPRIATIONS</u>				
PERSONNEL	\$2,971	\$0	\$0	\$0
SUPPLIES	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$400,545	\$378,000	\$378,000	\$378,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0
NON-DEPARTMENTAL	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$403,517	\$378,000	\$378,000	\$378,000
ENDING FUND BALANCE	\$ 544,253	\$ 343,253	\$ 432,253	\$ 320,253

CITY OF DESOTO

<u>FUND</u> CIP-WATER & SEWER 508	<u>DEPARTMENT</u> ALL DEPARTMENTS	ALL PROGRAMS
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SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
Beginning Fund Balance	(\$1,610,516)	\$3,924,128	\$3,924,128	\$4,371,604
BOND PROCEEDS	\$0	\$3,800,000	\$3,800,000	\$3,800,000
INTEREST REVENUES	\$13,469	\$5,000	\$10,000	\$10,000
INTERFUND TRANSFERS	\$5,572,099	\$1,617,476	\$1,617,476	\$1,200,000
TOTAL REVENUES	\$5,585,568	\$5,422,476	\$5,427,476	\$5,010,000

TOTAL AVAILABLE RESOURCES	\$3,975,052	\$9,346,604	\$9,351,604	\$9,381,604
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<u>APPROPRIATIONS</u>				
SERVICES & PROFESSIONAL FEES	\$79,328	\$148,500	\$0	\$0
CAPITAL OUTLAY	(\$28,404)	\$4,831,500	\$4,980,000	\$4,320,000
TOTAL APPROPRIATIONS	\$50,924	\$4,980,000	\$4,980,000	\$4,320,000
ENDING FUND BALANCE	\$3,924,128	\$4,366,604	\$4,371,604	\$5,061,604

CITY OF DESOTO

FUND DRAINAGE IMPROVEMENTS FUND 528	DEPARTMENT ALL DEPARTMENTS	ALL PROGRAMS
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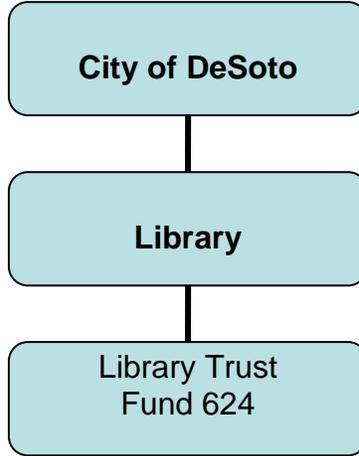
SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
Beginning Fund Balance	\$ 1,253,788	\$ 1,774,768	\$ 1,774,768	\$ 1,789,768
INTEREST REVENUES	\$11,883	\$15,000	\$15,000	\$2,500
INTERFUND TRANSFERS	\$800,000	\$375,000	\$375,000	\$795,000
TOTAL REVENUES	\$811,883	\$390,000	\$390,000	\$797,500

TOTAL AVAILABLE RESOURCES	\$2,065,670	\$2,164,768	\$2,164,768	\$2,587,268
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<u>APPROPRIATIONS</u>				
SERVICES & PROFESSIONAL FEES	\$14,797	\$0	\$0	\$0
CAPITAL OUTLAY	\$276,106	\$375,000	\$375,000	\$795,000
TOTAL APPROPRIATIONS	\$290,902	\$375,000	\$375,000	\$795,000
ENDING FUND BALANCE	\$1,774,768	\$1,789,768	\$1,789,768	\$1,792,268

**City of DeSoto
Fiduciary Funds
Overview**



CITY OF DESOTO

FUND

LIBRARY REVENUE FUND

624

BUDGET SUMMARY

LINE ITEMS	Actuals FY 2009	Budget FY 2010	Projected FY 2010	Adopted FY 2011
FUND BALANCE-BEGINNING	\$44,441	\$38,543	\$38,543	\$31,543
<u>REVENUES</u>				
GRANTS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$44,441	\$38,543	\$38,543	\$31,543
<u>EXPENDITURES</u>				
SERVICES & PROFESSIONAL FEES	\$5,898	\$7,000	\$7,000	\$7,000
TOTAL EXPENDITURES	\$5,898	\$7,000	\$7,000	\$7,000
FUND BALANCE - ENDING	\$38,543	\$31,543	\$31,543	\$24,543



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

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM (CIP)
CALENDAR
FY2010-2011**

March 11, 2011	Staff Discussion of CIP	City Manager Assistant City Manager Development Svcs. Director City Engineer
March 31, 2011	CIP Meeting with City Council Begin Creating the Information Video	City Council City Manager Assistant City Manager
July-August, 2011	Focus on DeSoto Today Video Segment (CIP Bond Referendum)	
August, 2011	CIP Video Completion	
September-October, 2011	Focus on DeSoto Today (CIP Bond Referendum) Staff Meets with HOAs, Civic Groups, Etc. to Share Information Video	
November 2, 2011	Bond Election Date	

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2011 - 2015**

Signal Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 11	
Signal @ Cockrell Hill & Silver Creek	\$ 100
Total Signal Projects	\$ 100

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
Total Signal Projects	\$ 100

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2011 - 2015**

Street Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Maintenance of Residential Collectors	\$ 3,200.00
Fiscal Year 11	
Asphalt Reconstruction of Arterial with Dallas County*	\$ 300.00
Annual Alley Reconstruction Program*	\$ 1,000.00
Chattey Road Reconstruction*	\$ 5,500.00
Fiscal Year 12	
Westmoreland Road Widening (Belt Line to Parkerville)	\$ 7,500.00
Annual Alley Reconstruction Program	\$ 1,000.00
Fiscal Year 13	
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 7,000.00
Annual Alley Reconstruction Program	\$ 1,000.00
Asphalt Reconstruction of Arterial with Dallas County	\$ 300.00
Fiscal Year 14	
Annual Alley Reconstruction Program	\$ 1,000.00
Fiscal Year 15	
Annual Alley Reconstruction Program	\$ 1,000.00
Asphalt Reconstruction of Arterial with Dallas County	\$ 300.00
Total Street Projects	\$ 29,100

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

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

Funding Source	
General Obligation Bonds	\$ 19,100
General Funds	\$ 3,200
DEDC	
Other - 2011 CO Bond Funds*	\$ 6,800
Total Street Projects	\$ 29,100

**CITY OF DESOTO
FISCAL YEAR 2011 - 2015
CAPITAL IMPROVEMENT PROGRAM
GENERAL GOVERNMENT BOND FUNDED PROJECTS**

Project Name	Total Project Cost
Fiscal Year 11 Projects: (Funded by CO's)	
Asphalt Reconstruction of Arterial with Dallas County	\$ 300,000
Alley Reconstruction Program	\$ 1,000,000
Corner Theater Improvements	\$ 300,000
BMX Restroom Improvements	\$ 735,000
Grimes Park Concession Improvements	\$ 306,000
Chattey Road Reconstruction	\$ 5,500,000
Total	\$ 8,141,000
Fiscal Year 12 Projects:	
Westmoreland Road Widening (Belt Line to Parkerville)	\$ 7,500,000
Alley Reconstruction Program	\$ 1,000,000
Total	\$ 8,500,000
Fiscal Year 13 Projects:	
Parkerville Road Widening (Polk to Hampton)	\$ 7,000,000
Asphalt Reconstruction of Arterial with Dallas County	\$ 300,000
Alley Reconstruction Program	\$ 1,000,000
Total	\$ 8,300,000
Fiscal Year 14 Projects:	
Alley Reconstruction Program	\$ 1,000,000
Total	\$ 1,000,000
Fiscal Year 15 Projects:	
Asphalt Reconstruction of Arterial with Dallas County	\$ 300,000
Alley Reconstruction Program	\$ 1,000,000
Total	\$ 1,300,000
Fiscal Years 2011-2015	\$ 27,241,000

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2011 - 2015**

Drainage Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 11	
Annual Erosion Control Projects	\$ 150
Valley Ridge	\$ 400
Plum Creek	\$ 25
Lisa Lane	\$ 195
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 12	
Annual Erosion Control Projects	\$ 150
Eagle Drive	\$ 150
Ida Bess	\$ 54
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 13	
Annual Erosion Control Projects	\$ 150
Spinner Road	\$ 565
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 14	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 15	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Total Drainage Projects	\$ 2,264

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

Valley Ridge

Description:

To extend the existing drainage culvert at Pleasant Run Road to Woodlawn Drive

Operating Budget Impact:

None

Plum Creek

Description:

To replace a small portion of the alley to improve the function of the alley as a drainage structure

Operating Budget Impact:

None

Lisa Lane

Description:

To remove and replace portion of the alley to facilitate improved drainage of a low spot

Operating Budget Impact:

None

Eagle Drive

Description:

To extend the area downstream protected by concrete bag walls and clear/re-establish the flowline of the drainage channel

Operating Budget Impact:

None

Ida Bess

Description:

To repair a gutter line to ensure that the storm drain flow remains in the street

Operating Budget Impact:

None

Spinner Road

Description:

To replace and upsize the existing drainage culvert

Operating Budget Impact:

None

Miscellaneous Drainage Improvements

Description:

To address miscellaneous drainage concerns that occur throughout the fiscal year

Operating Budget Impact:

None

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - Drainage Utility Fund	\$ 2,264
Total Drainage Projects	\$ 2,264

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2011 - 2015**

Facilities Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 11	
Corner Theater Improvements	\$ 300
Total Facilities Projects	\$ 300

Corner Theater Improvements (Unfunded)

Description:

Upgrades in the Corner Theater which include: lighting, sound system, entry and seating

Operating Budget Impact:

To be determined

Funding Source	
General Obligation Bonds	
General Funds	\$ -
DEDC	\$ -
Other - 2011 CO Bond Funds	\$ 300
Total Facilities Projects	\$ 300

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2011 - 2015**

Landscape Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 11	
Entry Monuments on Arterial	\$ 35
Total Landscape Projects	\$ 35

Entry Monuments on Arterials

Description:

Monument signs will be added to entry arterial on Cockrell Hill Road

Operating Budget Impact:

None

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - Sanitation Fund	\$ 35
Total Landscape Projects	\$ 35

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2011 - 2015
Parks Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project
	Budget
Fiscal Year 11	
BMX Restroom Improvements	\$ 735
Grimes Park Concession Improvements	\$ 306
Total Parks Projects	\$ 1,041

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	
General Funds	\$ -
DEDC	\$ -
Other - 2011 CO Bond Funds	\$ 1,041
Total Parks Projects	\$ 1,041

Sanitary Sewer Projects - Summary

Revised: 02/22/10

Estimated Expenditure (000's)

Project Name	Cost ESTIMATE	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Deborah	\$ 315	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ 315
Holt	\$ 225	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ 225
Williams Ave./Williams Cir./Hanna Cir. Water Replac	\$ 710	\$ 710	\$ -	\$ -	\$ -	\$ -	\$ 710
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E. Shockley Water Replace	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
Greenbriar Drive and Circle	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
David	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chattey	\$ 400	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bayberry Ln. (Forest Glenn to C. Ridge)	\$ 270	\$ -	\$ -	\$ -	\$ 270	\$ -	\$ 270
Hubert (Wintergreen to Stoney Creek)	\$ 420	\$ -	\$ -	\$ -	\$ 420	\$ -	\$ 420
Honor (Wintergreen to Stoney Creek)	\$ 420	\$ -	\$ -	\$ -	\$ 420	\$ -	\$ 420
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Davis (Red Bud to Young)	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ 405	\$ 405
Red Bud (Davis to Pleasant Run)	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ 180
Vince (David to Pleasant Run)	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ 180
Ray Andra (Davis to Pleasant Run)	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ 180
Misty Glen (Davis to Pleasant Run)	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ 270
Dennis (Davis to Misty Glen)	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ 180	\$ 180
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 4,955	\$ 1,250	\$ 800	\$ 400	\$ 1,110	\$ 1,395	\$ 4,955
	\$ 10,765	\$ 3,385	\$ 885	\$ 1,385	\$ 2,270	\$ 2,840	\$ 10,765

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

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 Homeowners' 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, 2010, AND ENDING SEPTEMBER 30, 2011; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A "FEE SCHEDULE" BY AMENDING ARTICLE 19.000, SECTION 19.200(a)(3) "VOLUME CHARGE" FOR WATER SERVICES; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A BY AMENDING ARTICLE 20.000 "SEWER SERVICE CHARGES" BY AMENDING BASE RATE AND VOLUME CHARGE; PROVIDING FOR THE ADOPTION OF A CAPITAL IMPROVEMENT PLAN AND THE 2010-2011 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 2010-2011; 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 \$70,070,063 providing a complete financial plan for the ensuing fiscal year beginning October 1, 2010 and ending September 30, 2011, 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, 2010 and ending September 30, 2011.

SECTION 2. That the sum of \$70,070,063 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2010 and ending September 30, 2011.

SECTION 3. That the expenditures during the fiscal year beginning October 1, 2010 and ending September 30, 2011 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2010-2011 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 2009-2010 are hereby ratified, and the budget Ordinance for fiscal year 2009-2010, 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 Code of Ordinances, Appendix A, Article 19.000, Section 19.200(a)(3) "Volume Charge" for water service of the City of DeSoto, Texas, be, and the same is hereby amended, effective for water services beginning October 1, 2009, in part to read as follows:

"ARTICLE 19.000 WATER SERVICE CHARGES

Sec. 19.200 Water Rates

(a) Residential and Commercial.

...

(3) Volume Charge. The following volume charges shall be charged per 1,000 gallons of usage over the base rate in addition to the base rate.

Minimum volume charge over base rate: \$3.00 per first 1,000 gallons of usage.

Volume charge per 1,000 gallons of usage above first 1,000 gallons of usage:

1,001 – 15,000 gallons	\$3.00 per 1,000 gallons of usage
15,001 – 30,000 gallons	\$3.75 per 1,000 gallons of usage
Above 30,000 gallons	\$4.50 per 1,000 gallons of usage

...”

SECTION 8. That the Code of Ordinances of the City of DeSoto, Texas is hereby amended by amending Appendix A, Article 20.000 “Sewer Service Charges” base rate and volume charge for sewer service to read as follows:

“ARTICLE 20.000 SEWER SERVICE CHARGES”

(a) Residential; Church; Public Schools. The monthly rates for sanitary sewer service will be based upon the individual customer’s monthly water usage, as follows:

(1) **Base Rate.**

The base rate shall include 0 - 1,000 gallons of metered water usage.

Base Rate (minimum bill) - \$6.51.

(2) Volume Charge. A sewer volume charge of \$4.61 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months usage. This fixed sewer volume charge shall remain in effect for one year only. The maximum sewer volume charge for new accounts shall be calculated on the basis of 7,000 gallons of water usage until such time as the average of the winter months can be calculated and billed on the first billing cycle thereafter.

(3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, age sixty-five or over on January 1 is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(b) Multifamily and Mobile Homes. The monthly rates for sanitary sewer service will be based upon the individual customer’s monthly water usage, as follows:

(1) **Base Rate.**

The base rate shall include 0 - 1,000 gallons of metered water usage.

Base Rate (minimum bill) - \$6.51

In all cases of multifamily or mobile home dwellings where more than one (1) residential living unit is supplied water measured through a single meter and the sewer service charge is made in connection therewith, not less than the minimum base rate charge provided herein of \$6.51 shall be made for each unit supplied water through such meter. The method of determining the number of units shall be by count. Each unit counted shall include 1,000 gallons base rate usage.

(2) Volume Charge. A sewer volume charge of \$4.61 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months usage. This fixed sewer volume charge shall remain in effect for one year only.

(3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, sixty-five or over on January 1 is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(c) Commercial and Industrial. The monthly rates for sanitary sewer service furnished to commercial and/or industrial customers within the corporate limits of the city will be based upon the individual customer's water or sewer usage, where the sewer produced by such customer is a normal strength wastewater (250 mg/BOD and 250 mg/l suspended solids) unless provided otherwise in this article, as follows:

(1) Base Rate. The base rate shall include 0 - 1,000 gallons of metered water or sewer usage.

Base Rate (minimum bill) - \$6.51

(2) Volume Charge. A sewer volume charge of \$4.61 per 1,000 gallons of water or sewer usage over the base rate shall be charged in addition to the sewer base rate.

(d) When City Does Not Supply Water. The charges set forth above are based upon the amount of water used, as measured by a single meter, in increments of one thousand (1,000) gallons. Where water is furnished to residential customers by other than the City, the charge for sewer shall be six dollars and fifty-one cents (\$6.51) per month per residential meter, plus a volume charge based on 7,000 gallons usage. All multifamily, commercial and industrial customers connected to the sanitary sewerage

system who have a source of water supply that is in addition to, or in lieu of, the City water supply must have a meter approved and tested by the water department on the source of water supply and the sewer base rate and volume charges as set forth hereinbefore shall be based on the sum of the volumes delivered by all sources of supply."

SECTION 10. That the Capital Improvement Plan and the 2010-2011 Work Plan is hereby adopted.

SECTION 11. 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 12. 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 13. 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 21ST DAY OF SEPTEMBER, 2010.

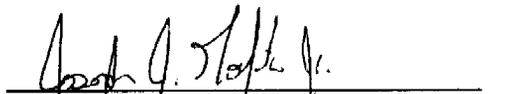
APPROVED:


Carl O. Sherman, Mayor

ATTEST:


Laura Hallmark, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney
(JJG/cgo/09-08-09/38993)



CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

AA- Fitch IBCA

AA- 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 it relates to: (a) adopted investment strategy statements and (b) state law. No person may invest City funds without express written authority from the City Council.

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 50th anniversary of its incorporation on March 3, 1999.

City of DeSoto

Top Ten Taxpayers 2010 Tax Year

Taxpayer Name	Type of Business	2010 Assessed Value*	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
Solar Turbines Inc.	Manufacturing	\$ 121,264,300	3.98 %	35.02 %
McGraw Hill Education	Manufacturing	91,739,130	3.01	26.49
Oncor Electric Delivery	Utility	23,511,440	0.77	6.79
Cintas Corporation	Retail	20,202,180	0.66	5.83
Diab LP	Manufacturing	16,211,090	0.53	4.68
Wal-Mart Stores Texas	Retail	15,710,610	0.52	4.54
DeSoto Apartments LTD	Apartments	15,250,000	0.50	4.40
MaClay Carlin DeSoto LTD	Shopping Center	14,719,450	0.48	4.25
Shaw Feddern LP	Senior Living	14,148,570	0.46	4.09
WRH Mt. Vernon	Apartments	13,526,680	0.44	3.91
TOTAL		<u>\$ 346,283,450</u>	<u>11.37 %</u>	<u>100.00%</u>

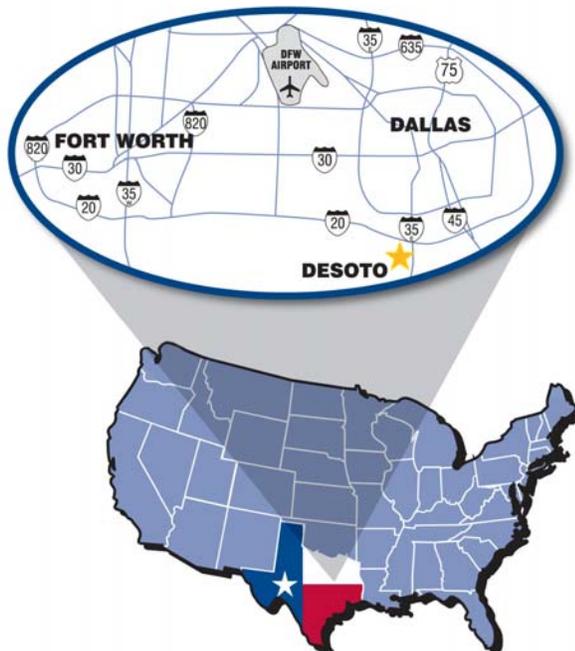
*Before Qualified Exemptions and/or Abatements

**As compared with the 2010 certified market value provided by DCAD of \$3,045,084,240

Data Compiled by the DeSoto Joint Tax Office

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.

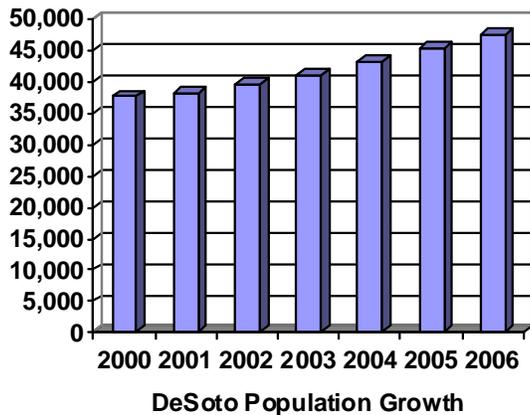
Lancaster Municipal Airport

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	4.6%
2008	48,100	

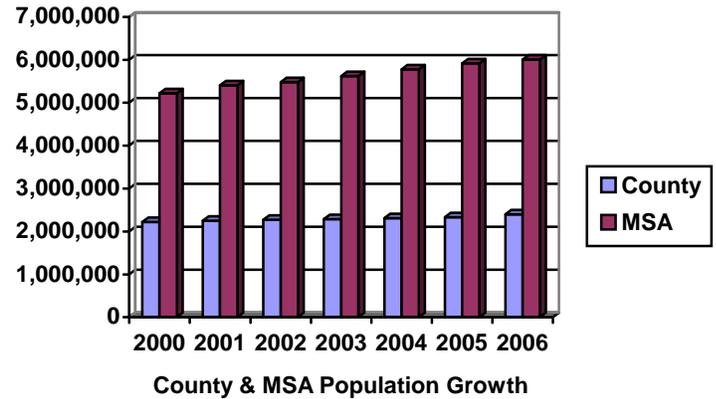
Source: North Central Texas Council of Governments and Claritas, Inc., June 2007



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.



DeSoto Household Growth

Total Households in DeSoto

Year	Households	Percentage Increase
2000	13,010	-
2003	14,440	11%
2006	16,611	15%
2008	18,340 (est)	10%

Source: U.S. Bureau of Census, North Central Texas Council of Governments, and Claritas, Inc., June 2007

2008 Est. Average Household Income	\$ 82,311
2008 Est. Median Household Income	\$ 78,020
2008 Est. Per Capita Income	\$ 28,375

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

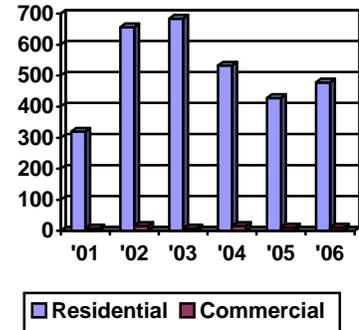
City of DeSoto Construction Activity

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.

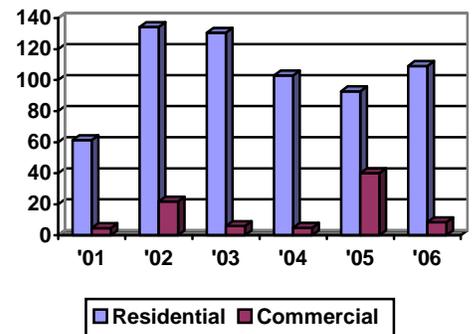
Number of Permits

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



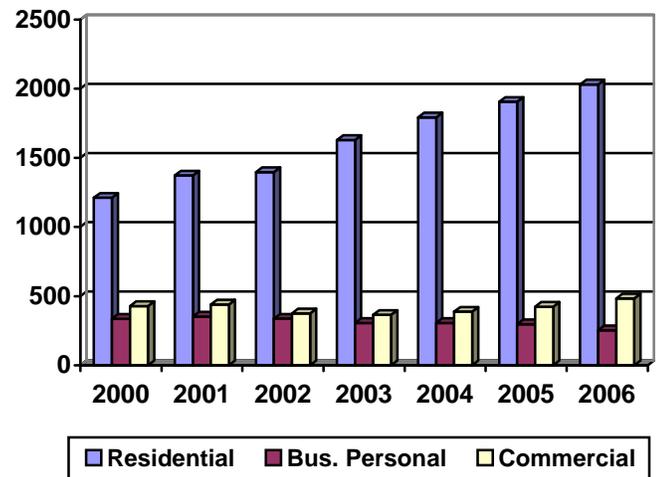
Increasing Market Values

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 25th 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

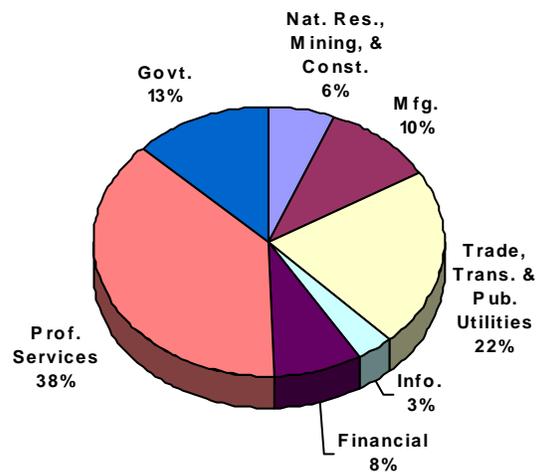
Top Employers in DeSoto

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
Marten Transport	Distribution/Logistics	300
Wal Mart Distribution	Distributor	240
Williamsburg Village	Healthcare	210
McGraw-Hill	Publishing	155
Cintas	uniforms	100
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

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
Total Non-Agricultural	2,970,100



Source: Greater Dallas Chamber/The Perryman 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 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
Psychiatric Hospitals	2	Beds	127
Nursing Homes	4	Beds	571
Senior Living Centers	5	Units	769

Newspapers

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

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
Number on City Council:	7
Police Personnel:	68
Fire Personnel:	60
Incorporated:	1949
Total City Employees:	367
Total Annual Budget:	\$73,923,904
Land Area (square miles):	21
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:

- The district as a whole is rated Recognized
- The Freshman Campus is one of twelve Top Transitional Texas High Schools in the state
- Six students have received prestigious military appointments in past two years; and five students have been recognized in the National Merit Scholarship Program, including a 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, DeSoto Independent School District website 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. Randal Levingston

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

Phone: 972-230-9611
Fax: 972-230-9670
Website: www.dedc.org
E-Mail: rlevingston@dedc.org

DeSoto Advantages

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

Developed Industrial Park

More than 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, 2010

Date of Incorporation	1949
Form of Government	Home Rule Charter, Council/Manager
Land Area	21 square miles
Number of Households	20,039
Lane miles of Streets	491
Miles of Alleys	96
Fire Protection:	
Number of Stations	3
Number of Fire Fighters and Officers	69
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	9,211
Municipal Water Departments:	
Water Pumping Capacity	18 mgd
Elevated Water Storage	5 mg
Ground Storage	13 mg
Recreation and Culture:	
Number of Parks	21 with 512 acres
Number of Libraries	1
Public Swimming Pools	1
Employees - Full time	345