

City of DeSoto, Texas

BI-ANNUAL BUDGET

Fiscal Years

2012—2013 & 2013—2014



CITY OF DESOTO

SOARING FOR EXCELLENCE



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INTRODUCTION





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of DeSoto
Texas**

For the Fiscal Year Beginning

October 1, 2011

Christopher P. Morvill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of DeSoto, Texas** for its annual budget for the fiscal year beginning **October 1, 2011**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

City of DeSoto Reader's Guide FY 2012-2013 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 2012 – 2013 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 eleven 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 eleven goals.

Budget Message

This document, developed by the City Managers' Office, highlights the objectives to be accomplished during FY 2013 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2012-2013 budget

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

Financial Analysis

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

- Three-Year History of Budgeted Positions – a listing of budgeted positions by fund and department.
- Fund Structure – this document illustrates and explains the fund type and account groups utilized by the City of DeSoto. A companion document compares the measurement focus 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, 2012 for all city funds.

- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2010-11, Projected FY 2011-12 and Adopted FY 2012-13.
- 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 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.

Cooperative Efforts

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

- Budget Update
- 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, 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, and a program summary.

Hotel Occupancy Fund

This section of the budget contains the following:

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

Debt Service Fund

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

- 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 FY 2013 Budget Document at 972-230-9635.

DESOTO



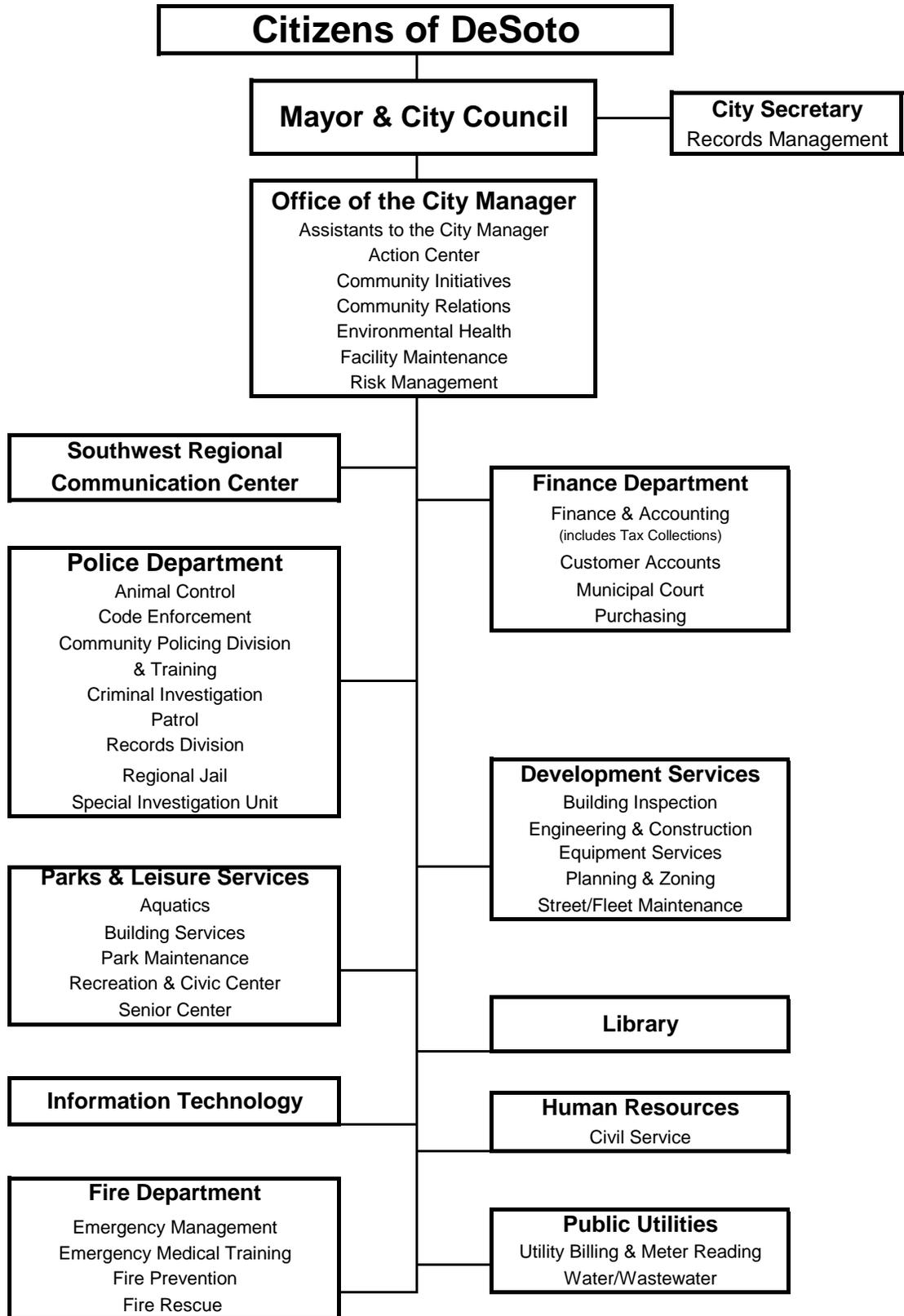
City Officials

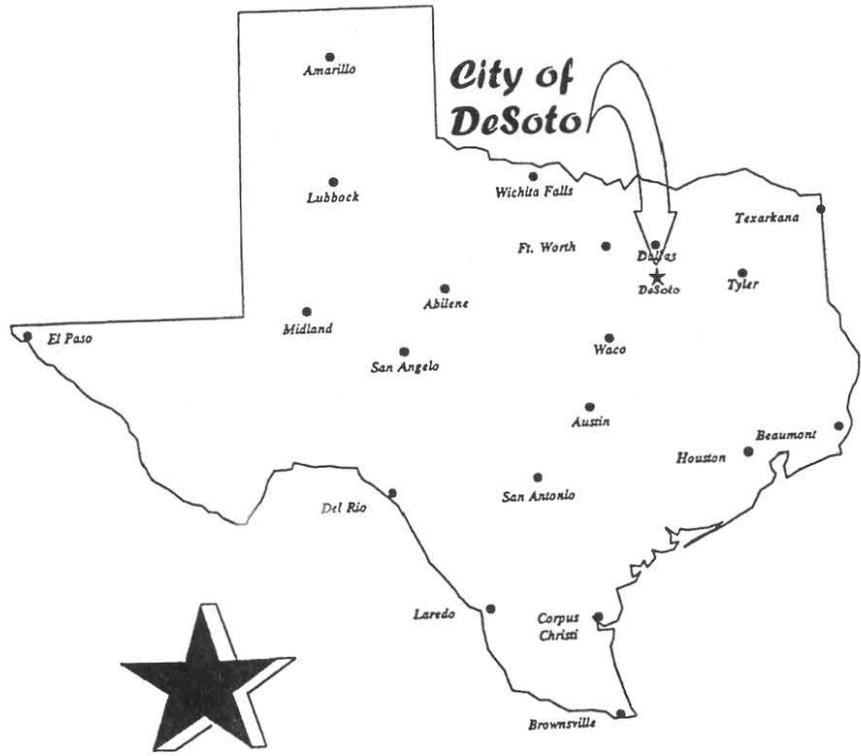
City Council

Carl O. Sherman Mayor Place One	
Patricia Ledbetter Place Two	Denise Valentine Mayor Pro Tem Place Three
Deshaundra Lockhart Place Four	Sandy Respass Place Five
Curtistene McCowen Place Six	James Zander Place Seven

City Employees

Tarron J. Richardson, PhD. City Manager	
Tracie Hlavinka Assistant to the City Manager	Lora Stallings Assistant to the City Manager
Edena J. Atmore, CPA Managing Director Financial Services	Isom Cameron Managing Director Public Utilities
Joseph Costa Police Chief	Lucile Dade Managing Director Library Services
Jerry Duffield Fire Chief	Joe Gorfida City Attorney
Renee Johnson Managing Director Parks & Leisure Services	Tom Johnson Managing Director Development Services
Kathy Jones Community Relations Manager	Kisha Morris Interim City Secretary
Janet Sanders Interim Managing Director S.W.R.C.C.	Kathleen Shields Managing Director Human Resources

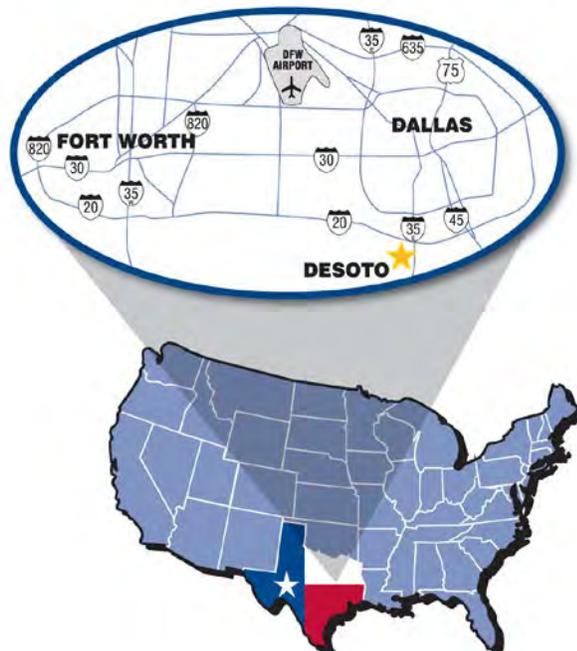




TEXAS

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

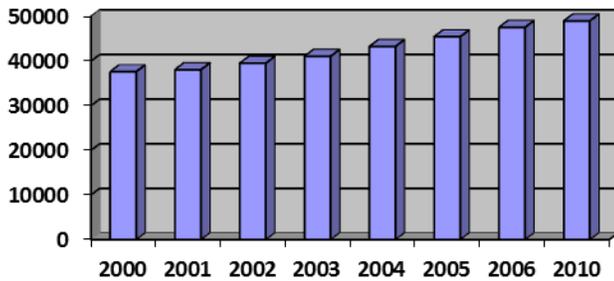
This reliever airport fronts the south side of Belt Line Road east of IH 35E. The 5,000 ft. asphalt runway is capable of accommodating single engine as well as large corporate aircraft.

DeSoto Population Growth

<u>Year</u>	<u>Population</u>	<u>Percent Increase</u>
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	1.0%
2010	49,047	1.9%

Source: North Central Texas Council of Governments and Claritas, Inc., June 2011

DeSoto Population Growth

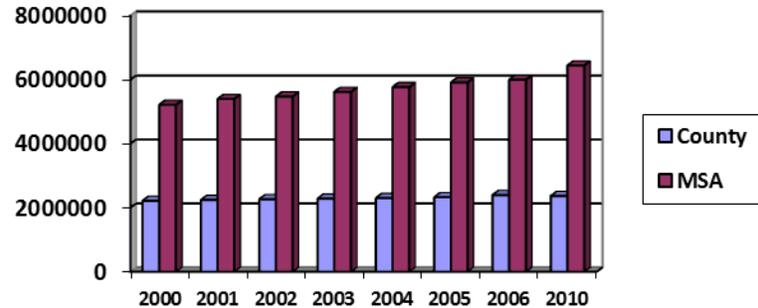


Regional Population Growth

<u>Year</u>	<u>Dallas County</u>	<u>DFW MSA</u>	<u>MSA Increase</u>
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	6,003,967	3.1%
2010	2,368,139	6,447,615	6.8%

Source: U.S. Bureau of Census, Real Estate Center at Texas A&M University and North Central Texas Council of Govts.

County & MSA Population Growth



DeSoto Household Growth

Total Households in DeSoto

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

Source: U.S. Bureau of Census, North Central Texas Council of Governments, and USA.com, Inc., September, 2012.

2010 Est. Average Household Income	\$ 71,142
2010 Est. Median Household Income	\$ 58,711
2010 Est. Per Capita Income	\$ 27,194

DeSoto Age & Education

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 2011

Average Age 35.9 years

Median Age 38.2 years

Population Age 25+ High School Degree or Higher: 88.6

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

Property Tax Rates

2012 Ad Valorem Tax Rates (Per \$100 Assessed Value)

Property in DeSoto Independent School District

City of DeSoto	0.7574
DeSoto ISD	1.4400
Dallas County	0.2431
Total	2.4405

Property in Dallas Independent School District

City of DeSoto	0.7574
Dallas ISD	1.3237
Dallas County	0.2431
Total	2.3242

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

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

Corporate Franchise Tax

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

Income Tax

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

Hotel/Motel Occupancy Tax

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

DeSoto Workforce

DeSoto Civilian Labor Force Estimate

Civilian Employed	24,987
Civilian Unemployed	1,074
Not in Labor Force	9,433
Unemployment Rate	7.29%

Source: Texas Workforce Commission, November 2012

DFW MSA Workforce

Dallas/FW MSA Civilian Labor Force

Civilian Employed	3,013,775
Civilian Unemployed	139,255
Unemployment Rate	6.39%

Source: Texas Workforce Commission (Tracer2), June 2011

Top Employers in DeSoto

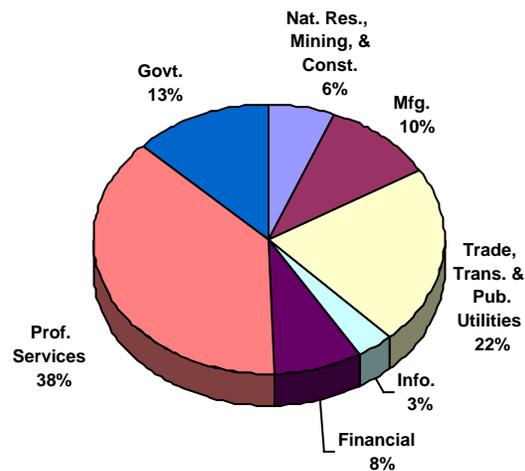
The largest employers in DeSoto include retailers, manufacturers, health care providers, a publisher and governmental organizations.

<u>Name</u>	<u>Business</u>	<u>Employment</u>
DeSoto ISD	Public Education	924
City of DeSoto	City Government	356
DIAB	Manufacturer	244
Solar Turbines, Inc.	Manufacturer	400
Marten Transport	Distribution/Logistics	300
Wal Mart Distribution	Distributor	240
Williamsburg Village	Healthcare	210
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

Source: DeSoto EDC, 2012

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): 33.0 M gallons

Maximum Use To Date (Daily): 14.75 M gallons

Pressure on Mains: 80 psi

Size of Mains: 6 in., 8 in., 12 in., 16 in., 24 in., 30 in.

Storage Capacity: 18.0 M gallons

Sewer

City of DeSoto

Source: Contract with Trinity River Authority

Maximum System Capacity (Daily): 24 M gallons

Maximum Use To Date (Daily): 10 M gallons

Telephone

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
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

520 Total Rooms
Best Western
MCM Grande`
Red Roof Inn
Holiday Inn Express
Hampton Inn
Marriott TownPlace Suites

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 Home Rule Charter
Number on City Council:	7
Police Personnel:	71
Fire Personnel:	66
Incorporated:	1949
Total City Employees:	364
Total Annual Budget:	\$29,709,414*
Land Area (square miles):	21
* FY 2012 budget revenue	
Source: City of DeSoto	

Education

DeSoto Independent School District

DeSoto ISD is a small, suburban **recognized** district encompassing 23 square miles serving approximately 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 2010 National Merit Scholar graduate
- The DeSoto ISD has achieved above state average Advanced Placement Participation, Graduation Rates, Attendance Rates and SAT/ACT Scores
- The District’s Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 5A State playoffs for football, boys and girls basketball and track & field - including 2007 Girls 5A Track & Field State Champions and Boys 4x400 relay State Champions
- DeSoto ISD is the recipient of the largest mentoring grant in the nation

Education

Facilities

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

Private Schools

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

Infrastructure

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

DeSoto Incentives

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

Tax Abatement

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

Triple Freeport Equivalency

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

Infrastructure Participation

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

Sales Tax Rebates

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

Economic Development Cash Grants

Infrastructure grants may be available to new, expanding, and relocating companies which are planning to make a new investment in DeSoto. Grants are screened by the incentive application submitted and a return on investment analysis.

These grants may be used to renovate existing facilities, pay any associated construction fees, buy down the price of land, prepare the site, conduct engineering studies, or pay for any other activity necessary for a new, expanding, or relocating business.

Contact

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

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

DeSoto Advantages

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

Developed Industrial Park

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

Low Cost Land Prices

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

Convenient Interstate and Highway Access

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

Dynamic and Growing Local Economy

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

Plentiful Labor Supply

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

Aggressive and Flexible Incentives

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

BUSINESS



PLAN



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CITY COUNCIL BUSINESS PLAN FY2013 Goals and Objectives

CITY COUNCIL VISION STATEMENT

DeSoto is an All-America City, rich in history, where people come to live, work and play in a prosperous, attractive, culturally-inclusive community that is a destination for arts, family entertainment and sports.

The following items are included in the FY2013 goals and objectives for the City:

GOAL 1) MAKE DESOTO MORE PROSPEROUS

- A. Finalize and implement a business plan and design for a heliport facility in Eagle Industrial Park.
DESOTO ECONOMIC DEVELOPMENT CORPORATION, DEVELOPMENT SERVICES (Quarters 1-4)
- B. Communicate the final results of the Public Transit Study and pursue transportation options.
 - 1. Partnership with Glenn Heights
 - 2. Contact DART for possible para-transit services
 - 3. Explore funding/grant opportunities
 - a. Contact Federal officials for possible funding assistance*CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES) (Quarters 1-4)*
- C. Continue DeSoto's online presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.
 - 1. Explore mobile application opportunities
 - 2. Explore uses for Quick Response (QR) Codes
 - 3. Review City website to ensure information is current and accurate
 - 4. Explore opportunities for use of "Notify Me" email notifications sent via City website*ALL DEPARTMENTS (Quarters 1-4)*
- D. Increase the value of commercial assets through new development and redevelopment.

APPROVED BY CITY COUNCIL ON 09-18-12

1. Encourage development of the Central Park Plaza node of the Hampton Road Redevelopment Plan.
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 Northwest Medical District.
4. Support the effort to attract new retail tenants to the Town Center Project.
5. Provide, as appropriate, assistance to the redevelopment of the areas along the Hampton Road Corridor.
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.
8. Assist in development of a civic/events center.
9. Explore commercial, retail and industrial industries on which to focus for City-wide economic development.

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

- E. Research and create a business model for a potential City events center, using guidelines and processes established by other municipalities and/or performing arts management organizations.

PARKS AND RECREATION, CITY MANAGER'S OFFICE (Quarters 1-4)

- F. Explore feasibility of implementing elements of the Transit Study.

1. Host a Town Hall Meeting to present Transit Study results.

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

GOAL 2) EMPLOYMENT-FOCUSED ECONOMIC DEVELOPMENT

- A. Review and update the Comprehensive Plan.
1. Host a Town Hall Meeting to invite public input.
 2. Select a consultant and appoint a Steering Committee.
 3. Develop amendments to the current Comprehensive Plan.
 4. Present recommendations to City Council.

PLANNING & ZONING COMMISSION, PLANNING & ZONING DEPARTMENT, CITY COUNCIL (Quarters 1-4)

GOAL 3) ENCOURAGE REGIONAL ECONOMIC DEVELOPMENT

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

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

- B. Explore the possibilities of a TIF agreement along the I-35 corridor with the City of Lancaster, Dallas County, Lancaster ISD and DeSoto ISD.

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

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

- A. Develop the 2014-2018 Capital Improvement Plan.
 - 1. Host a discussion in November 2012 with the City Council regarding potential Bond Referendum in May 2013.
CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, FINANCE DEPARTMENT (Quarters 1-4)
- B. Implement the FY2013 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)
- C. Continue the program for the installation of lighted street signs at City of DeSoto Intersections.
DEVELOPMENT SERVICES (Quarters 1-4)
- D. Continue to incorporate electronic materials as part of the services provided at the DeSoto Public Library.
LIBRARY, INFORMATION TECHNOLOGY (Quarters 1-4)
- E. Develop and present for Council consideration a Residential Rental Code Inspection Program.
BUILDING INSPECTION DEPARTMENT (Quarters 1-4)
- F. Explore the feasibility and effectiveness of installing pet waste stations in City parks.
PARKS AND RECREATION DEPARTMENT (Quarters 1-4)
- G. Evaluate capital infrastructure and amenities in City parks and develop a plan for replacement.
PARKS AND RECREATION DEPARTMENT (Quarters 1-4)
- H. Increase efforts toward recycling at City-wide events.
KEEP DESOTO BEAUTIFUL CORPORATION BOARD (Quarters 1-4)
- I. Explore the feasibility of constructing a child-focused area in the Library.
LIBRARY (Quarters 1-4)
- J. Continue to research and implement ways to reduce paper waste through increased use of electronic media.
ALL DEPARTMENTS (Quarters 1-4)

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

- A. Develop and implement a Master Use Plan for Nance Farm to become a tourist destination in DeSoto.
 - 1. Provide informational brochures to area hotels to encourage public tours.

APPROVED BY CITY COUNCIL ON 09-18-12

PUBLIC INFORMATION OFFICER, DESOTO TEXAS HISTORICAL FOUNDATION BOARD, ASSISTANT TO THE CITY MANAGER/ADMINISTRATION (Quarters 1-4)

- B. Develop and implement an archival system for displaying to the public digitized copies of historical documents.
 - 1. Display in the DeSoto Public Library or at Nance Farm
 - 2. Explore the feasibility of implementing Quick Response (QR) Code technology in the main house and barn.

LIBRARY, INFORMATION TECHNOLOGY, DESOTO TEXAS HISTORICAL FOUNDATION BOARD, RECORDS MANAGEMENT (Quarters 1-4)

GOAL 6) CONSERVE AND PROTECT DESOTO'S ENVIRONMENT

- A. Continue to review all City 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.

FACILITY MAINTENANCE, ALL DEPARTMENTS (Quarters 1-4)

- B. Explore the feasibility of introducing natural gas vehicles into the City of DeSoto fleet.

DEVELOPMENT SERVICES (Quarters 1-4)

- C. Investigate and evaluate current drilling regulations, which allow for natural resource drilling within the City of DeSoto.

DEVELOPMENT SERVICES AND ENVIRONMENTAL HEALTH (Quarters 1-4)

GOAL 7) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

- A. Continue the FY2013 Employee Wellness Program for City employees.

HUMAN RESOURCES, PARKS AND RECREATION (Quarters 1-4)

- B. The City Council will host an employee appreciation luncheon in the spring of 2013.

CITY COUNCIL (Quarter 2)

- C. Explore alternate funding for a tuition assistance/reimbursement program.

CITY MANAGER'S OFFICE, HUMAN RESOURCES (Quarters 1-4)

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

- A. Continue participation in the Emmitt J. Conrad Internship Program administered through Senator Royce West's Office.

CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 3-4)

APPROVED BY CITY COUNCIL ON 09-18-12

- B. Continue to support efforts to obtain grant funding for youth programs, including DeSoto Police And Clergy (DPAC), which support a long-range comprehensive program for youth in the City of DeSoto.
CITY COUNCIL, POLICE DEPARTMENT, PARKS AND RECREATION DEPARTMENT (Quarters 1-4)
- C. Continue discussion with other Best Southwest Cities about the feasibility of intercity public transportation options.
CITY MANAGER'S OFFICE, CITY COUNCIL (Quarters 1-4)

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

- A. Continue partnerships with the Convention and Visitors Bureau (Chamber of Commerce) and hotel/motel operators to develop a regional audience for events taking place in City of DeSoto facilities.
PUBLIC INFORMATION OFFICER, PARKS AND RECREATION (Quarters 1-4)
- B. Pursue strategically the development of family entertainment and cultural venues in DeSoto.
 - 1. Minor league sports team
CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- C. Explore the possibilities to incorporate art throughout the City using models of "Smart Communities."
ARTS COMMISSION, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- D. Develop a Master Public Art Plan for incorporation into the Comprehensive Plan.
ARTS COMMISSION, PUBLIC INFORMATION OFFICER, PARKS AND RECREATION, PLANNING AND ZONING DIVISION (Quarters 1-4)
- E. Create a visual representation of the City to provide for a vision for a tourist destination.
CITY COUNCIL, DESOTO CHAMBER OF COMMERCE, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

GOAL 10) BUILD A STRONGER SENSE OF COMMUNITY

- A. Continue to support the Great Days of Service Program by advertising and promoting the program through the City Lights Newsletter, website, cable channel, and other avenues available to the City.
PUBLIC INFORMATION OFFICER, ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES) (Quarters 2-3)
- B. Continue to support the Project Create Community Program and the DeSoto Police And Clergy (DPAC) Program, through continuation in the FY2013 budget of financial support through the grant philosophy.

- 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;
 - a. Video tape the sessions and upload the file to the Internet for public viewing
 4. Continuation of informational updates regarding programs and expanding information offered through the My Neighborhood website.

CITY COUNCIL, ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES) (Quarters 1-4)

- D. Enhance communication by hosting periodic meetings with residents in senior living facilities.

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. Evaluate the success of the FY2012 community-wide pet event.

1. Explore the possibility of a City-wide pet event.
2. Explore adding a pet component to other City-wide events.

PARKS AND RECREATION, CITY COUNCIL (Quarters 1-4)

- G. Expand the community garden concept throughout the City.

PARKS AND RECREATION (Quarters 1-4)

- H. Honor contributions of DeSoto residents' military service.

1. Create and broadcast on the City cable channel recorded greetings of overseas military families.
2. Explore other opportunities for recognizing military veterans.

CITY COUNCIL, PUBLIC INFORMATION OFFICER (Quarters 1-4)

- I. Create a community (master) calendar, which will include events from DeSoto ISD and Chamber of Commerce.

PUBLIC INFORMATION OFFICER, INFORMATION TECHNOLOGY, DESOTO INDEPENDENT SCHOOL DISTRICT, DESOTO CHAMBER OF COMMERCE (Quarters 1-4)

GOAL 11) ENHANCE STRATEGIES FOR MARKETING THE CITY OF DESOTO

- A. Continue to market DeSoto as a premier location, with an emphasis on "live, work, and play", through an advertisement campaign that includes all available medium.

PUBLIC INFORMATION OFFICER, DESOTO CHAMBER OF COMMERCE (Quarters 1-4)

- B. Advertise upcoming activities on the public access channel.
ALL DEPARTMENTS, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- C. Create press releases to promote good news in the City.
ALL DEPARTMENTS, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- D. Increase regional marketing of arts/culture/family entertainment events through television and radio advertisements and signage.
 - 1. Consider creating a professionally-printed brochure that includes a City calendar, hotel amenities, and tourist opportunities.
PUBLIC INFORMATION OFFICER, CONVENTION AND VISITORS BUREAU (CHAMBER OF COMMERCE) (Quarters 1-4)
- E. Establish a Marketing Plan for the City of DeSoto and assign a dedicated staff member to coordinate the Program.
DESOTO CHAMBER OF COMMERCE, DESOTO ECONOMIC DEVELOPMENT CORPORATION, CITY MANAGER'S OFFICE (Quarters 1-4)

GOAL 12) MAINTAIN MUNICIPAL TRANSPARENCY

- A. Provide ethics training for elected officials, appointed officials and City employees.
CITY COUNCIL, ALL BOARDS AND COMMISSIONS, ALL DEPARTMENTS (Quarters 1-4)
- B. Update "Guide for Public Officials" Handbook.
CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)
- C. Develop a "financial transparency" web page.
INFORMATION TECHNOLOGY, FINANCE DEPARTMENT (Quarters 1-4)

DESOTO



BUDGET



MESSAGE



October 1, 2012

Honorable Mayor and Members of the DeSoto City Council:

In accordance with Article VII, § 2 of the City Charter, I respectfully submit my second budget for Fiscal Year (FY) 2013. Within this budget document are the financial policies for the forthcoming FY with clearly defined explanations of any changes from the preceding FY. Equally important as the aforesaid statement are the revenues derived from taxes and various other sources, which is inclusive of the tax rate structure and valuation of properties for FY2013. Additionally, an itemization of projected expenses by all municipal agencies will be juxtaposed to previous FY actual expenses and current year-to-date (YTD) expenses. Further, there is an account of all outstanding debt service and capital expenditures for FY2013. These various capital improvement projects (CIPs) are categorized and presented in a five (5) year format based upon its defined level of importance as determined by the City Council.

Strategic Planning

Accordingly, over the past two (2) FYs, the City Council has been extremely receptive to the vision established by the Administration to reform various financial and organizational practices performed by the municipality. Resolutely, the Administration established an internal committee with a cross-section of experienced governmental professionals to review historical methodologies and provide progressive alternatives to their findings. The overall analysis indicated that there was a dearth of organizational succession and continuous operations plans, as well as a lack of budgetary streamlining processes.

Last year, in the preliminary stages of developing the budget for FY2012 and proposed budget for FY2013, there were many challenges with understanding the logic utilized in the past to forecast future revenues and expenditures. Based upon such impending factors, various avenues were explored to re-engineer the once used systematic approach toward calculating prospective revenue streams and expenditure projections for the FY2013 budget. Rectifying these burgeoning issues revolved around the modification of the Chart of Accounts from 7,000 to just under 3,000, reclassification of line item titles to better understand their intended purposes, revision of financial policies that coincide with industry standards, refinement of the debt service model that fosters a more factual growth trend and a redistribution of annual budget allocations when fund balances far exceed their realistic purchasing expectations for any given FY. The implementation of these strategic initiatives have enabled the City to decrease its financial obligations as it relates to debt service with a bond upgrade from AA- to AA status, which ultimately provide additional capital for public services that are supported by the General Fund (GF). Moreover, as a result of the bond upgrade, the City will save more than two (2) million dollars over the next twelve (12) FYs on debt service payments.

Synonymous with the other duly noted monumental achievements within the realm of finance administration are those associated with the restructuring of the organization. Strategically, the vicissitudes that have taken shape over the past couple years have substantially increased the efficiency and effectiveness of all City operations. Most importantly, the City was able to hire personnel who had an abundance of relative professional work experience and educational credentials for executive level positions. In essence, these new hires have helped to solidify the organizational maquillage for the future in terms of their unwavering commitment to providing residents with the most cost efficient and effective public services that they are accustomed to receiving.

The FY2013 proposed budget incorporates the principles and defined goals established by the City Council during their planning sessions. Specifically, on Tuesday, March 27, 2012, the City Council began the process of formulating their vision for the FY2013 budget and proposed FY2014 financial plan. The primary direction set forth by the City Council at this meeting focused upon the below mentioned list of items:

- Develop the budget for FY2013 with the defined estimated growth factor of 0%
- Incorporate the projected monetary savings of \$.0149 back into the Interest and Sinking Fund to decrease debt service payments for FY2013
- Allocate the savings from tax supported debt to fund personnel raises in the amount of 1%
- Continue developing a transition plan for all General Fund/Fund Balance expenditures that require more than one (1) year of funding
- Increase the number of Code Enforcement Officers by one (1)
- Maintain public services at current levels
- Utilize the General Fund/Fund Balance for the following projects and initiatives: User - Fee Analysis (\$15,000); Independence Day Fireworks Show (\$30,000); Summer Youth Program (\$75,000); Economic Development Incentives (\$221,335); Illuminated Street Signs (\$35,000); Christmas Tree Lighting Ceremony (\$20,000); Summer Intern Program (\$25,000); Texas One: Tier 2 (\$8,333); NEOGOV Workforce Management Program (\$10,000); Comprehensive Plan (\$50,000); Apartment Maintenance Program (\$50,000); DeSoto Police and Clergy (\$10,000); and Project Create Community (\$10,000)

~General Fund Revenues~

Over the past few years, the City of DeSoto has been challenged with funding a sundry of past capital improvement projects that began nearly fifteen (15) years ago and the incessant expenses relative to running the day-to-day operations of the municipality. As the global economy gradually dissipated and the housing market essentially collapsed, the valuation of properties also drastically dwindled. The historical practice for handling such circumstances, which has been duly noted in previous FY budgets, was to either maintain or decrease the current level of services provided to the residents and in some instances a considerable reduction-in-force (RIF).

Many cities throughout the country gambled on the probability that the housing market would continuously stimulate their economy. Unfortunately, as the housing market began the process of correcting itself, a vast majority of those thriving metropolises that had record breaking property valuation increases began to use their reserve coffers to fund their escalating debt service and personnel costs. During the budget preparation process for FY2012, special attention was given to these two (2) particular matters to ensure that previously issued debt would not negatively impact the tax rate for operations and maintenance (O & M). The premise for these precautions was because in FY2011 the debt service structure established in the past to facilitate the repayment plan for previously constructed CIPs ascended to a new record high of \$.2302 from just \$.2038 a year earlier. As the debt service tax rate soared more than \$.0264 from FY2010 to FY2011, the O & M tax rate only increased by \$.0090. Subsequently, in FY2012, the Interest and Sinking (I & S) Fund tax rate continued to surge to \$.2525 and the O & M tax rate remained the same in an effort to fund the increasing debt service payments.

As previously mentioned, the primary focus of the internal committee was to find sustainable solutions that would significantly reduce mounting I & S Fund expenditures and strategies to improve the financial condition of the City. Although this quest toward achieving the abovementioned goals was laborious due to the many years of monotonous governmental financial practices, the end results proved to be critical for the successful development of the proposed FY2013 budget. In FY2013, it is proposed that the tax rate will remain constant at \$.7574 and the I & S tax rate will descend to \$.2375 with an O & M tax rate of \$.5199. Additionally, employees for the first time in almost three (3) years will receive a 1% salary increase.

The FY2013 O & M tax rate that encompasses the items mentioned above was calculated by using a growth rate factor of 0% and the FY2012 assessed taxable value of \$2,795,486,741. Based upon the significant loss in taxable value from FY2010 to FY2012, it was prudent to assume a 0% growth rate for FY2013. While there are noticeable signs of recovery in the local housing market, increasing the growth rate by any percent in FY2013 would possibly result in a budgetary deficit. One of the main goals established in FY2012 and again in FY2013 was to project realistic and attainable monetary figures to balance the budget.

As in any given FY, the City awaits the final report from Dallas Central Appraisal District (DCAD) to complete its budget. The preliminary report prepared by DCAD indicated that the "grand taxable value" for FY2013 would be flat once again with 53.66% of residential; 23.58% of commercial; and 100% of business personal property being reappraised. Conversely, in FY2012, 16% of residential; 45% of commercial; and 100% business personal property were reappraised. These increased percentage numbers validated the reasoning for projecting a growth rate factor of 0% with a taxable value that would not exceed that of FY2012.

As a result of the growth rate factor of 0%, the City Council recommended that the Administration produce a proposed budget by using a community wealth value of \$2,795,486,741 for FY2013. In FY2012, the O & M tax rate of \$.5049 produced \$14,114,412 in property taxes.

The final figures provided by DCAD for FY2013 indicated that the City had a taxable value of \$2,779,938,575. This certified taxable value of \$2,779,938,575 is approximately \$15,548,166 less than the projected \$2,795,486,741 that the proposed budget was being built upon. The monetary figure of \$2,779,938,575 will generate a total of \$14,452,900 (Excludes Payment in Lieu of Property Taxes (PILOT)) in property taxes for FY2013 by using an O & M tax rate of \$.5199.

~General Fund Expenditures~

In FY2013, the budget will surpass the GF spending plan that has been utilized for the past five (5) FYs. The reason for this minimal increase in GF expenditures is due to salary increases, internal service upgrades and the replacement of aging equipment. Over the past (3) years, these previously listed items were either unfunded or underfunded in order to fund debt service payments and other operational priorities.

Revenues for the FY2013 GF budget will be \$30,699,552 with operating expenditures of \$30,697,062, which results in the GF budget being balanced with revenues exceeding expenditures by \$2,490. Furthermore, the FY2013 budget fully funds debt service payments without impacting operational expenses for the first time in three (3) years.

Parks and Recreation

Over the years, Parks and Recreation (P & R) has been severely understaffed and unable to properly maintain routine housekeeping schedules for City owned facilities. Based upon these facts, it was determined that an additional part-time person (\$21,000) would be essential to provide the required housekeeping to bring these City owned facilities back to suitable standards.

Other expenditures in P & R will be reflected in the Aquatics budget in the amount of \$5,274 for part-time personnel to maintain Moseley Pool during summer months. There will also be an increase of \$7,000 for credit card expenses at the Civic Center. Lastly, P & R will be replacing service equipment and vehicles through the Vehicle Replacement Program in the amount of \$137,900.

Development Services

During one of the preliminary budget planning meetings, the City Council requested the Administration to research the possibility of establishing an Apartment Maintenance Program (AMP). The findings at the conclusion of the study revealed that a program of this nature would cost approximately \$100,000 in its first year and \$70,000 per year thereafter. After reviewing the forecasted revenues for FY2013, it was determined that the AMP would begin in FY2014. An allocation of \$50,000 will be committed in FY2013 and \$50,000 in FY2014, which will be the AMP commencement year. These expenditures are categorized in the General Fund/Fund Balance (GFFB) for FY2013 and FY2014.

Other expenditures that will be incurred during FY2013 is the acquisition of a smart level measuring wheel and camera (\$550) that will be funded in the Administration budget. The Fleet Maintenance Division budget will increase by \$34,793 for the replacement of minor equipment, oil, lubricants and the shifting of a part-time mechanic to full-time. The purpose of upgrading the status of this position is to help expedite the servicing of vehicles in the auto shop that was previously performed by one (1) full-time and one (1) part-time mechanic.

Police Department

As the population increased over the past decade, the number of employees in the Code Enforcement Division has remained constant. Based upon the high level of demand for Code Enforcement services, the City Council deemed it essential to hire additional personnel for that division. Funding for these positions will come from a Community Development Block Grant (CDBG) in the amount of \$56,000 for one (1) full-time employee and \$23,000 from the Code Enforcement budget for one (1) part-time employee. The participant share for Animal Control Services will increase by \$7,000 in FY2013.

Library Services

In FY2012, Library Services eliminated one (1) full-time position to balance its budget. As a result of better funding opportunities for FY2013, this position will be reinstated in the amount of \$50,000. There are also expenditures in the Library Services FY2013 budget for the Teen Empowerment Summit (\$2,300) and an inventory wand (\$4,500) to expedite the book restocking process. The funding for the DeSoto Reads Program (\$5,000) that was previously expensed through the GFFB is now a part of the Library Services budget.

Fire Department

There were a few modifications made to the FY2013 Fire Department budget in order to better manage its expenditures. First and foremost, funding in the amount of \$20,441 was removed from the Personal Protection Equipment (PPE) Replacement Fund and added to the line item for PPE Repair and Maintenance. The PPE Replacement Fund now totals \$63,000, which was done to create a cost savings and comprehensive replacement program. The Fire Prevention budget will show an increase of \$5,000 for overtime.

Human Resources

In FY2013, the Human Resources (HR) Department will be purchasing benefit enrollment (\$17,600), performance evaluation maintenance (\$200) and Impromptu (\$2,500) report generating software programs. There will also be an increase in the Training line item of \$5,750 and \$965 for Memberships/Subscriptions from FY2012. In an effort to continue broadening the efficiency and effectiveness of the HR Department, training of personnel and the eradication of antiquated HR software programs are of paramount importance for the future of the organization.

The Civil Service section of the HR budget will reflect an increase in the Professional Services line item of \$19,400 from FY2012. This is due to an increase in Civil Service tests for police

and firefighters. There is also an additional expense of \$2,000 from FY2012 for Medical Services that are required when Civil Service employees are promoted.

Information Technology

The Information Technology Department will increase its Computer Hardware Maintenance line item budget in FY2013 by \$6,300.

General Administration

In FY2013, additional funding was allocated to the City Council-City Secretary's Office budget for Memberships/Subscriptions in the amount of \$3,489 and \$3,360 for internet services. There were increases in the City Manager's budget to account for the delivery of the City Lights Newsletter (\$772) to an additional senior living facility and Training/Travel in the amount of \$3,168. Other expenditures will be in the Community Initiatives budget (\$1,000) for Training/Travel and \$22,329 for the demolition of a dilapidated City building.

Finance Department

The Finance Department is comprised of various agencies that include Municipal Court, Purchasing, Accounting and Alarm Monitoring. In FY2013, the Municipal Court organizational structure will be changed to better serve customers and to achieve revenue forecasts that have been below their projections for a number of years. Hence, the Municipal Court budget will be increased by \$18,000 to fund one (1) part-time position that will assist with front desk operations and \$65,000 for one (1) Court Marshal position. The Court Marshal position will be funded through the Court Security Fund in the amount of \$10,000 and the GF will fund the remaining \$55,000. This will allow for the assigned Municipal Court Police Officer to return back to the Police Department.

In addition to the allocations for Municipal Court are those expenditures for the Alarm Monitoring Division for credit card fees (\$1,500), furniture (\$3,600), high-productivity scanners (\$1,700) and advertisement (\$200) fees for budget hearings. Other expenditures will include report-writing software and finance server upgrade costs (\$8,250), CAFR professional services (\$6,700), GFOA membership (\$1,700), training (\$1,000) and communications (\$600).

Energy Management Fund

For a number of years, the Energy Management Fund operated in arrears without a strategic blueprint to return it back to a positive balance. In FY2012, the internal committee developed a repayment plan to recover funding over the next few years. As a result of the funding mechanism used in FY2012, the beginning balance for FY2013 will be \$373,812. At the conclusion of FY2013, it is anticipated that this deficit will be close to \$72,000.

Public, Education and Government Fund

It is anticipated that the Public, Education and Government (PEG) fund will realize \$70,000 in FY2013 and \$75,000 in revenues for FY2014. The PEG fund will be used in FY2013 for cable services (\$5,820), replacement of an outdated video camera (\$10,000), video camera repairs (\$2,000), professional service fees for recording public meetings (\$14,985) and \$36,050 for the Granicus server.

~Cooperative Agreements~

Southwest Regional Communications Center

The FY2013 participant share for Southwest Regional Communications Center (SWRCC) will be \$856,564, which will be a difference of \$40,316 from FY2012. This budgetary change from FY2012 is due to the hiring of an IT Manager, as well as part-time employees to supplement vacancies caused by military leave and attrition.

City Jail

The City Jail Fund is a cooperative agreement between the Cities of DeSoto, Lancaster and Cedar Hill. Last FY, all three (3) municipalities contributed funding in the amount of \$263,734. In FY2013, the contribution rate will increase by \$7,150 due to additional costs associated with the hiring of one (1) part-time Customer Service Representative, credit card services and a cell phone for the Support Services Captain.

~Enterprise Funds~

Public Utilities Department

The Public Utilities Department is the second largest fund in terms of both revenue and personnel. Although this fund generates a substantial amount of revenues the City, it expends a large portion of those proceeds to finance the contracted services provided by Dallas Water Utilities and the Trinity River Authority. In FY2013, contractual services provided by Trinity River Authority will cost \$3,544,998 and \$4,032,411 for Dallas Water Utilities.

**Revenue*

Every FY, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. Prior to FY2011, CIP projects were paid through a process called “pay-as-you-go”. However, in FY2011, that philosophical approach was eradicated and bonds would now be the conduit for paying for CIP projects. This methodology toward financing debt is part of a five (5) year program and is scheduled to be re-evaluated in FY2015. In FY2013, the water rate will be increased by 1.7% and 10% for sewer rates. These increased rates are solely for volume charges.

Storm Drainage Fund

The Storm Drainage Fund receives funding on a monthly basis from residential and commercial users of the storm water system. The fee structure for FY2013 will remain the same as in previous years. This fee is divided into two (2) components: residential (\$6) and commercial (\$24). These funds are used to support the daily operations of the Storm Water Program and CIPs.

Sanitation Fund

In June 2012, the solid waste contract was renewed with Republic Waste Services. This is a five (5) year contract that will allow the City to retain its current trash, brush and recycling services. In FY2012, the sanitation fee was increased to \$18.00 and it is anticipated that this rate will remain constant throughout the duration of this contract.

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

~Tax Supported Fund~

Hotel Occupancy Fund

The following is a list of allocations for this fund in FY2013: Billboards and Signs (\$20,000), Nance Farm Maintenance (\$50,000), DeSoto Chamber of Commerce – Convention and Visitors Bureau (\$219,505), DeSoto Hotel Association (\$61,420), Arts Grants (\$80,000), Corner Theater Repair and Maintenance (\$10,000) and Sports Marketing Initiatives (\$20,000).

~Capital Improvement Program~

The City Council agreed to populate the FY2013-17 CIP as an unfunded planning document and to later reconvene in the month of November 2012 to further discuss these projects for possible funding in May 2013.

**Attached within this budget document is the 2013-2017 CIP for all City Departments and Divisions*

~Interest and Sinking Fund~

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. The methodology utilized to calculate the rate is derived from the taxable value of property and the monetary amount required to fund debt service payments. In FY2012, the I & S

tax rate was set at \$.2525. The FY2013 I & S tax rate will be reduced by \$.0149, which will result in the I & S tax rate being set at \$.2375 per \$100 of property valuation.

~Conclusion~

Throughout FY2011 and FY2012, there was a plethora of notable achievements made throughout the organization to enhance the overall experience of internal and external customers. Some of these accomplishments would not have been made possible if it were not for the exceptional hires made in several departments. Coupled with our tenured personnel, the City will be in phenomenal shape for the near future and beyond.

As always, I would like to thank the internal committee for providing the necessary expertise to prepare the preliminary and final budget documents for the proposed FY2013 budget.

Best,

A handwritten signature in black ink, appearing to read "Tarron Richardson". The signature is fluid and cursive, with a large initial "T" and "R".

Tarron J. Richardson, Ph.D.
City Manager

BUDGET



POLICIES



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CITY OF DESOTO
BUDGET CALENDAR
For
FY 2012-2013 BUDGET

DATES	ACTIVITY	RESPONSIBLE PARTY
March 27, 2012	Council Work Session on Budget and CIP Plan	Council, CM, all department heads
March 30, 2012	Training for staff, distribution of budget work papers, reports, and account numbers	Finance staff, departmental budget staff
April 3, 2012	Council Work Session on CIP	Council, Development Services staff, Finance staff
April 10, 2012	Meeting with department heads on allocations and budget process	CM, AtCM, Finance
May 9, 2012	Operating budgets due to Finance	Department heads
May 14-18, 2012	Department reviews with City Manager	CM, Finance Director, department heads
July 3, 2012	All health insurance cost estimates due	CM, department heads
July 19, 2012	Budget message from CM	
July 20, 2012	3 rd Qtr Performance Measures, goals and objectives due	Department heads
July 25, 2012	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 26, 2012	Council Budget Workshop	Council, CM, Finance Director
August 2-4 2012	Three-Day Council Budget Workshop	Council, CM, Finance Director
August 10, 2012	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
August 14, 2012	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council
August 20, 2012	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director
August 21, 2012	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 4, 2012	Public hearing on tax rate, budget, Council Work Plan	Council
September 18, 2012	Adopt budget, CIP, tax rate, Council Work Plan	Council
October 1, 2012	Fiscal year 2013 begins	

CITY OF DESOTO CITY CHARTER REQUIREMENTS

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

Article VII

Section 1. Fiscal Year.

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

Section 2. Preparation and Submission of Budget.

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

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

Section 3. Budget a Public Record.

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

Section 4. Public Hearing on Budget.

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

Section 5. Proceeding on Adoption of Budget.

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

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

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

Section 7. Unallocated Reserve Fund.

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

Section 8. Administration of Budget.

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

Section 9. Financial Reports.

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

Section 10. Amending the Budget.

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

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

Section 11. Certification: Copies Made Available.

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

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

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

City of DeSoto Budget Policies

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

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

City of DeSoto

Basis of Budgeting and Accounting

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

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

Proprietary fund types, including enterprise funds (i.e., Public Utility, 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.

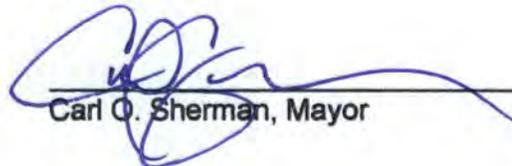
SECTION 2. That all provisions of the Resolutions of the City of DeSoto, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

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 16TH DAY OF OCTOBER, 2012.

APPROVED:



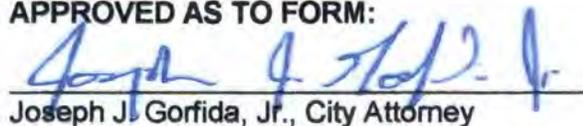
Carl O. Sherman, Mayor

ATTEST:



Kisha R. Morris, Interim City Secretary

APPROVED AS TO FORM:



Joseph J. Gorfida, Jr., City Attorney

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.

FINANCIAL



ANALYSIS



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CITY OF DESOTO, TEXAS

FUND STRUCTURE

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

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

1. **General Fund:**

This is the chief operating fund of the City. Accounts for all financial resources not required to be accounted for in another fund type.

2. **Special Revenue Funds:**

Revenue sources are designated for a specific purpose.

3. **Debt Service Funds:**

These funds are designated to meet current and future debt service requirements on general government debt.

4. **Capital Project Funds:**

These funds provide funding for capital acquisition and construction projects.

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

5. **Enterprise Funds:**

These funds account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

6. **Internal Service Fund:**

Allocation and recovery of costs of services provided to other governments. The City of DeSoto currently has no funds of this type.

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

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

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
<u>City Manager's Office</u>				
City Manager	1	1	1	1
Assistant City Manager	1	1	0	0
Assistant to the City Manager	1	1	1	1
Administrative Assistant to the City Manager	0	0	1	0
Program Manager - Community Relations	1	1	1	1
Customer Service Representative	0	0	0	0
Total fulltime equivalents	4	4	4	3
<u>City Council/City Secretary</u>				
City Secretary	1	1	1	1
Total fulltime equivalents	1	1	1	1
<u>Records Management</u>				
Program Coordinator	1	1	1	1
Total fulltime equivalents	1	1	1	1
<u>Community Initiatives</u>				
Community Initiatives Manager	1	0	0	0
Senior Customer Service Representative	0	0	1	1
Assistant to the City Manager	0	1	1	1
Customer Service Representative	0.5	0.5	0	0
Total fulltime equivalents	1.5	1.5	2	2
<u>Environmental Health</u>				
Sanitarian	1	1	1	1
Senior Customer Service Representative	1	1	2	0
Customer Service Representative	0.5	0.5	0	0
Total fulltime equivalents	2.5	2.5	3	1
<u>Action Center</u>				
Senior Customer Service Representative	0	0	0	2
Total fulltime equivalents	0	0	0	2
<u>Finance and Accounting</u>				
Managing Director	1	1	1	1
Assistant Director	1	1	0	0
Program Administrator	0	0	1	1
Accountant I	1	1	2	2
Senior Customer Service Representative	1	1	1	2
Customer Service Representative	1.5	1.5	1	1
Coordinator	0.5	0.5	0	0
Total fulltime equivalents	6	6	6	7

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
<u>Municipal Court</u>				
Court Administrator	1	1	0	0
Program Manager	0	0	1	1
Deputy Court Clerk	2.5	2.5	0	0
Customer Service Representative	1	1.5	3.5	4
Court Marshal	0	0	0	1
Total fulltime equivalents	4.5	5	4.5	6

<u>Purchasing</u>				
Purchasing Manager	1	1	0	0
Program Manager	0	0	1	1
Total fulltime equivalents	1	1	1	1

<u>Development Services and Engineering</u>				
Managing Director	1	1	1	1
Administrative Assistant	1	1	1	1
City Engineer	1	1	0	0
Systems Administrator	0	0	1	1
Operations Manager	1	1	1	1
Construction Inspector	1	1	0	0
Total fulltime equivalents	5	5	4	4

<u>Building Inspection</u>				
Building Official	1	1	0	0
Program Manager	0	0	1	1
Senior Building Inspector	1	1	1	1
Program Technician	1	1	1	1
Total fulltime equivalents	3	3	3	3

<u>Planning and Zoning</u>				
Systems Administrator	1	1	1	1
Program Technician	1	1	1	1
Total fulltime equivalents	2	2	2	2

<u>Street Maintenance</u>				
Program Administrator	1	1	1	1
Operations Coordinator	3	2	2	2
Senior Service Provider	2	2	2	2
Service Provider	4	1	1	1
Traffic Technician	1	1	1	1
Total fulltime equivalents	11	7	7	7

<u>Equipment Services</u>				
Field Supervisor	0	0	1	1
Senior Mechanic	1	1	0	0
Mechanic	1.5	1.5	1.5	2

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Total fulltime equivalents	2.5	2.5	2.5	3

Parks Maintenance

Program Administrator	1	1	1	1
Operations Coordinator	2	2	2	2
Senior Service Provider	2	3	3	3
Service Provider	5	5	5	5
Total fulltime equivalents	10	11	11	11

Aquatics

Pool Manager	0.5	0.5	0.5	0.5
Assistant Pool Manager	1	1	1	1
Lifeguards	11	11	11	11
Cashiers	3	3	3	3
Total fulltime equivalents	15.5	15.5	15.5	15.5

Senior Center - Parks & Recreation

Program Manager	1	1	1	1
Program Supervisor	1	1	1	1
Food Service Operator	1.5	1.5	1.5	1.5
Van Driver	1.5	1.5	1.5	1.5
Nutrition Assistant	0.5	0.5	0.5	0.5
Total fulltime equivalents	5.5	5.5	5.5	5.5

Building Services - Parks & Recreation

Field Supervisor	1	1	1	1
Senior Service Provider	1	1	1	1
Service Provider	4	4	4	4.5
Total fulltime equivalents	6	6	6	6.5

Parks & Recreation

Managing Director	1	1	1	1
Corner Theatre/Civic Center Coordinator	0	1	1	1
Program Administrator	1	1	1	1
Program Supervisor	3	2	2	2
Recreation Specialist	2	2	1	1
Senior Secretary	1	1	1	1
Recreation Attendant	4.5	4.5	4.5	4.5
Secretary	0	0	0	0.5
Youth Football Coordinator	0	1	1	1
Total fulltime equivalents	12.5	13.5	12.5	13

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
<u>Police Department</u>				
Managing Director	1	1	1	1
Assistant Police Chief	1	1	1	1
Police Captain	2	2	2	2
Police Lieutenant	5	5	5	5
Police Sergeant	8	8	8	8
Police Corporal	5	5	5	5
Police Officer	49	49	47	47
Program Coordinator	2	2	2	2
Public Service Officer	6	5.5	5	5
Program Supervisor	1	1	1	1
Program Technician	1	1	1	1
Senior Secretary	2	2	2	2
Secretary	0	1	1.5	1.5
Police Officer pt	0	0	2	2
Total fulltime equivalents	83	83.5	83.5	83.5

Animal Control - Police Department

Senior Animal Control Officer	1	1	1	1
Animal Control Officer	1	1	1	1
Total fulltime equivalents	2	2	2	2

Code Enforcement - Police Department

Operations Manager	0	0	1	1
Code Enforcement Manager	1	1	0	0
Code Enforcement Officer	1	1	1	2.5
Senior Secretary	1	1	1	1
Total fulltime equivalents	3	3	3	4.5

Fire Department

Managing Director	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Marshall	1	1	1	1
Battalion Chief	3	3	3	3
Fire Captain	9	9	9	9
Fire Engineer/Paramedic	9	9	9	9
Firefighter/Paramedic	45	45	45	45
Staff Assistant	1	1	1	1
Total fulltime equivalents	70	70	70	70

Fire Academy

Fire Academy Instructors	8.5	8.5	8.5	8.5
Total fulltime equivalents	8.5	8.5	8.5	8.5

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
<u>Library</u>				
Managing Director	1	1	1	1
Librarian	3	3	3	3
Library Assistant	1.5	1.5	1.5	2.5
Staff Assistant	1	1	1	1
Secretary	0.5	0.5	0.5	0.5
Librarian part time	1.5	1.5	1.5	1.5
Library Clerk part time	5	5	4.5	4.5
Library Page part time	0	0	0.5	0.5
Computer Attendant	0.5	0.5	0.5	0.5
Total fulltime equivalents	14	14	14	15

<u>Information Technology</u>				
Systems Administrator	1	1	1	1
Program Manager	1	1	1	1
Assistant	0.5	0.5	0.5	0.5
Total fulltime equivalents	2.5	2.5	2.5	2.5

<u>Human Resources</u>				
Managing Director	1	1	1	1
Assistant Director	0	0	1	1
Generalist	1	1	0	0
Senior Customer Service Representative	1	1	1	1
Total fulltime equivalents	3	3	3	3

COOPERATIVE EFFORTS

<u>Regional Dispatch</u>				
Managing Director	0	0	1	1
Manager	1	1	0	0
Operations Manager	0	0	1	1
Technical Manager	1	1	0	0
Dispatch Supervisor	6	3	4	4
Dispatcher	22	22	18	18
Dispatcher part time	0	1.5	1.5	1.5
Senior Secretary	1	1	1	1
Information Technology Manager	0	0	0	1
Total fulltime equivalents	31	29.5	26.5	27.5

<u>Regional Jail - Police Department</u>				
Jail Supervisor	1	1	1	1
Jailer	10	10	10	10
Jailer pt	1.5	1.5	1.5	1.5
Customer Service Rep pt	0	0	0	0.5
Total fulltime equivalents	12.5	12.5	12.5	13

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
PUBLIC UTILITY				
<u>Customer Service</u>				
Program Manager	1	1	1	1
Senior Customer Service Representative	1	1	1	1
Customer Service Representative	2.5	3.5	3.5	3.5
Field Supervisor	1	1	1	1
Service Provider	3.5	3.5	3.5	3.5
Technician	1	1	1	1
Utility Service Representative	1	1	1	1
Total fulltime equivalents	11	12	12	12
<u>Public Utilities</u>				
Managing Director	0	0	1	1
Program Administrator	1	1	1	1
Senior Secretary	1	1	1	1
Operations Coordinator	3	3	3	3
Senior Service Provider	3	3	3	3
Service Provider	8	8	8	8
Inspector	0	0	1	1
Total fulltime equivalents	16	16	18	18
DRAINAGE				
<u>Development Services</u>				
Program Manager	1	1	1	1
Total fulltime equivalents	1	1	1	1
<u>Storm Drain Maintenance</u>				
Operations Coordinator	0	1	1	1
Service Provider	0	3	3	3
Total fulltime equivalents	0	4	4	4
SANITATION				
<u>Storm Drain Maintenance</u>				
Senior Service Provider	1	1	1	1
Total fulltime equivalents	1	1	1	1
<u>Litter and Median Maintenance</u>				
Operations Coordinator	1	1	1	1
Service Provider	3	3	3	3
Total fulltime equivalents	4	4	4	4
TOTAL FULLTIME EQUIVALENTS	357	359.5	357	364

CITY OF DESOTO, TEXAS

CHANGES IN BUDGETED POSITIONS FROM FY2012 TO FY2013

General Administration

General Administration encompasses the City Manager's Office, City Secretary's Office, Records Management, Community Initiatives, Environmental Health, and the Action Center. Reorganization of the City Manager's Office in FY2013 resulted in the omission of the Administrative Assistant to the City Manager position. The duties formerly performed by the Administrative Assistant to the City Manager will be delegated to a contractor on an as-needed basis.

The Action Center and Environmental Health Divisions were also reorganized. Two Senior Customer Service positions were moved out of the Environmental Health budget, and into the Action Center budget.

Overall change in budgeted positions between FY2011 and FY2012 for General Administration: a decrease of one Administrative Assistant to the City Manager position.

Finance and Accounting

Finance and Accounting is comprised of Accounting, the Municipal Court, and Purchasing Divisions. Reorganization of City payroll responsibilities, in mid-FY2012, resulted in the addition of one Senior Customer Service Representative (Payroll Technician) position in the Finance Department. A mid-year City Council budget amendment funded the Senior Customer Service Representative position in FY2012.

The Municipal Court staff was increased by one full-time Court Marshal position, whose responsibilities will include serving as court bailiff and warrant officer. Municipal Court staff was also increased by one part-time Court Clerk position, to assist with warrant entry and other Court-related clerical duties.

Overall change in budgeted positions between FY2012 and FY2013 for Finance and Accounting: the addition of one full-time Payroll Technician position, one full-time Court Marshal position, and one part-time Court Clerk position.

Development Services

Development Services is comprised of general Development Services, Engineering, Building Inspection, Planning & Zoning, Storm Drain Maintenance, Drainage Engineering, Street Maintenance, and Equipment Services.

Due to workload in the Equipment Services Division, a part-time Mechanic position was changed to full-time.

Overall change in budgeted positions between FY2012 and FY2013 for Development Services: the enhancement of a part-time Mechanic into a full-time position.

Parks and Recreation

Parks and Leisure Services is comprised of Parks Maintenance, Swimming Pool (Aquatics), the Senior Center, Building Services, and the Recreation Divisions.

A new part-time Administrative Assistant (Secretary) position was added for Recreation Division. This position will be charged with clerical and administrative support duties and will be funded through the Rec Revolving Fund.

A new part-time Service Provider/Janitor position was added to the Building Services Division. This position will assist with janitorial duties in the evenings, on weekends, and during special events.

Overall change in budgeted positions between FY2012 and FY2013 for Parks and Recreation: the addition of one part-time Administrative Assistant (Secretary) position in the Recreation Division, and a part-time Service Provider/Janitor position in the Building Services Division.

Police Department

The Police Department is comprised of Administrative Services, Patrol, Animal Control, Regional Jail (a regional cooperative), and Code Enforcement Divisions.

A part-time Code Enforcement Officer was added to the Code Enforcement Division. This position will assist with the high volume of Code-related issues throughout the City. This position will be funded through the General Fund.

A full-time Community Development Block Grant (CDBG) Code Enforcement Officer was added to the Code Enforcement Division. This position will focus enforcement efforts in the low- to moderate-income areas in DeSoto. This position is funded through the CDBG grant, and is funded on a year-to-year basis, depending upon available grant funding.

In the Regional Jail Division, one part-time Customer Service Representative position was added. This position will be charged with handling walk-in customers, answering the telephone, and performing administrative support for Jail staff.

Overall change in budgeted positions between FY2012 and FY2013 for the Police Department: the addition of one part-time Code Enforcement Officer position and one full-time Code Enforcement Officer position in the Code Enforcement Division, and the addition of a part-time Customer Service Representative position in the Regional Jail Division.

Fire Department

The Fire Department is comprised of Fire Rescue services and the Fire Academy.

Overall change in budgeted positions between FY2012 and FY2013 for the Fire Department: none.

Library

For the FY2013 budget, a full-time Library Page position was added, to assist with cataloging books, shelving books, processing incoming and outgoing checkout materials, and other related duties. This full-time position was deleted in years past, but is being reinstated in FY2013.

Overall change in budgeted positions between FY2012 and FY2013 for the Library: the addition of one full-time Library Page position.

Human Resources

The Human Resources Department staff totals three full-time positions.

Overall change in budgeted positions between FY2012 and FY2013 for Human Resources: none.

Information Technology

In FY2012 there were 2.5 budgeted positions in the Information Technology department. There is no change in FY2013.

Overall change in budgeted positions between FY2012 and FY2013 for Information Technology: none.

Southwest Regional Communications Center

The Southwest Regional Communications Center (SWRCC) is a regional cooperative between the Cities of Cedar Hill, Duncanville, and DeSoto. Employees of the SWRCC are City of DeSoto employees.

In FY2013 a full-time Information Technology (IT) Manager position was added to the SWRCC. This position will be charged with coordinating all computer- and radio-related duties in the SWRCC facility, as well as electronic communications between Police and Fire Departments of all cooperative cities.

Overall change in budgeted positions between FY2012 and FY2013 for Southwest Regional Communications Center: the addition of a full-time IT Manager position.

Public Utilities Department

The Public Utilities Department is comprised of Utility Billing and the Water/Sewer Department.

Overall change in budgeted positions between FY2012 and FY2013 for the Public Utilities Department: none.

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY

FY 2012-13

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS		ESTIMATED ENDING BALANCE
		10/1/2012	REVENUES	EXPENDITURES	IN	OUT	9/30/2013
101	GENERAL FUND	\$6,224,622	\$30,471,195	\$26,997,745	\$158,357	\$4,190,130	\$5,666,299
102	PEG FUND	\$70,000	\$70,000	\$68,855	\$0	\$0	\$71,145
	Subtotal General Funds	\$6,294,622	\$30,541,195	\$27,066,600	\$158,357	\$4,190,130	\$5,737,444
COOPERATIVE EFFORTS							
111	SW REGIONAL COMM. CENTER FUND	\$280,775	\$2,677,300	\$2,777,180	\$0	\$0	\$180,895
112	CITY JAIL OPERATIONS	\$303,644	\$576,698	\$843,736	\$270,884	\$0	\$307,490
	Subtotal Cooperative Efforts	\$584,419	\$3,253,998	\$3,620,916	\$270,884	\$0	\$488,385
SALES TAX COOPERATIONS							
118	PARK DEVELOPMENT CORP. FUND	\$437,828	\$425,600	\$0	\$0	\$469,339	\$394,089
347	DEBT SERVICE PARKS DEVELOPMENT	\$116,743	\$300	\$211,650	\$208,650	\$0	\$114,043
	Subtotal Sales Tax Corporations	\$554,571	\$425,900	\$211,650	\$208,650	\$469,339	\$508,132
SPECIAL REVENUE FUNDS							
209	POLICE DEPT.-STATE SEIZED FUND	\$24,651	\$40,200	\$40,000	\$0	\$0	\$24,851
210	POLICE DEPT.- FED SEIZED FUNDS	\$45,865	\$40,200	\$40,000	\$0	\$0	\$46,065
211	POLICE COMMUNITY-ORIENTED FUND	\$18,833	\$10,000	\$10,000	\$0	\$0	\$18,833
213	EMS SPECIAL REVENUE FUND	\$14,137	\$12,000	\$12,000	\$0	\$0	\$14,137
221	HOTEL OCCUPANCY TAX FUND	\$497,385	\$550,500	\$462,192	\$0	\$109,920	\$475,773
222	NANCE FARM FUND	\$21,270	\$0	\$0	\$0	\$0	\$21,270
223	YOUTH SPORTS ASSOC-BASEBALL	\$26,767	\$32,000	\$31,000	\$0	\$0	\$27,767
224	JUVENILE CASE MANAGER FUND	\$63,849	\$30,150	\$24,508	\$0	\$0	\$69,491
225	MUNICIPAL COURT TECHNOLOGY	\$33,827	\$25,100	\$25,500	\$0	\$0	\$33,427
226	MUNICIPAL COURT SECURITY FUND	\$221,674	\$20,250	\$47,620	\$0	\$10,000	\$184,304
227	RECREATION REVOLVING FUND	\$260,011	\$344,770	\$371,574	\$0	\$70,000	\$163,207
228	FIRE TRAINING FUND	\$93,787	\$307,400	\$259,140	\$0	\$46,331	\$95,716
229	POLICE GRANT FUND	\$41,682	\$7,891	\$8,230	\$0	\$0	\$41,343
230	ENERGY MANAGEMENT FUND	(\$373,812)	\$0	\$2,061,000	\$2,362,758	\$0	(\$72,054)
231	PALS-SENIOR CENTER	\$34,892	\$14,875	\$18,125	\$0	\$0	\$31,642
233	YOUTH SPORTS ASSOC-SOCCER	\$8,269	\$50,000	\$49,000	\$0	\$0	\$9,269
234	POLICE-HOMELAND SECURE GRANT	\$0	\$0	\$0	\$0	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$33,466	\$61,500	\$52,642	\$0	\$0	\$42,324
239	YOUTH SPORTS ASSOC-BASKETBALL	\$10,086	\$29,000	\$28,000	\$0	\$0	\$11,086
240	HEALTH FACILITIES DEVEL CORP	\$18,268	\$45	\$100	\$0	\$0	\$18,213
241	HOUSING FINANCE CORP	\$121,140	\$30	\$20,000	\$0	\$0	\$101,170
242	INDUSTRIAL DEVEL. AUTHORITY	\$28,771	\$50	\$250	\$0	\$0	\$28,571
247	YOUTH SPORTS-GIRLS SOFTBALL	\$2,059	\$2,100	\$1,100	\$0	\$0	\$3,059
264	FIRE GRANT FUND	\$0	\$0	\$0	\$0	\$0	\$0
624	LIBRARY REVENUE FUND	\$8,885	\$13,110	\$13,110	\$0	\$0	\$8,885
	Subtotal Special Revenue Funds	\$1,255,762	\$1,591,171	\$3,575,091	\$2,362,758	\$236,251	\$1,398,349
DEBT SERVICE FUNDS							
305	BOND DEBT SERVICE FUND	\$1,448,875	\$6,888,549	\$7,656,465	\$405,903	\$0	\$1,086,862
	Subtotal Debt Service Funds	\$1,448,875	\$6,888,549	\$7,656,465	\$405,903	\$0	\$1,086,862
CAPITAL PROJECT FUNDS							
401	FIRE PPE REPLACEMENT	\$51,746	\$250	\$85,966	\$63,000	\$0	\$29,030
402	FIRE EQUIP. REPLACEMENT FUND	\$146,487	\$1,500	\$91,000	\$55,104	\$0	\$112,091
403	FURNITURE REPLACEMENT FUND	(\$14,091)	\$0	\$20,000	\$30,000	\$0	(\$4,091)
406	COMMAND VEHICLE FIRE	\$39,245	\$1,100	\$14,700	\$0	\$0	\$25,645
407	PARK MAINTENANCE	\$124,104	\$200	\$40,000	\$26,000	\$0	\$110,304
408	POOL MAINTENANCE FUND	\$43,399	\$125	\$11,000	\$24,000	\$0	\$56,524
409	POLICE EQUIPMENT REPLACE FUND	\$205	\$250	\$94,071	\$94,071	\$0	\$455
410	FACILITY MAINTENANCE	(\$78,271)	\$250	\$283,979	\$319,282	\$0	(\$42,718)
412	ELECTRON.EQUIP.REPLACE.FUND	\$402,174	\$1,000	\$163,000	\$178,897	\$0	\$419,071
417	PARK LAND DEDICATION	\$49,627	\$10,300	\$56,825	\$0	\$0	\$3,102
419	CAPITAL IMPR.-OTHER PUBL WKS	\$350,641	\$31,000	\$564,000	\$534,689	\$0	\$352,330
420	EQUIPMENT REPLACEMENT FUND	\$624,766	\$1,000	\$727,300	\$727,300	\$100,000	\$525,766
439	2007 PARK IMPROVEMENTS	\$78,928	\$0	\$0	\$0	\$0	\$78,928
465	CLOSED-2006 STREET IMPROVEMENT	\$1,033,366	\$0	\$0	\$0	\$0	\$1,033,366

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY

FY 2012-13

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE
		10/1/2012	REVENUES	EXPENDITURES			9/30/2013
467	2007 STREET IMPROVEMENTS	\$1,916,541	\$4,000	\$335,000	\$0	\$0	\$1,585,541
468	2008 STREET IMPROVEMENTS GO'S	\$484,516	\$1,000	\$157,000	\$0	\$0	\$328,516
486	GENERAL FUND CAPITAL IMPROV	\$346,570	\$0	\$30,000	\$50,000	\$0	\$366,570
489	2009 STREET IMPROVEMENTS GO	\$1,022,525	\$2,500	\$0	\$0	\$0	\$1,025,025
490	2009 STREET IMPROVEMENTS CO	\$3,363,432	\$0	\$3,014,000	\$0	\$0	\$349,432
702	HELIPORT PROJECT-2011A BONDS	\$279,290	\$0	\$270,000	\$0	\$0	\$9,290
	Subtotal Capital Project Funds	\$10,265,200	\$54,475	\$5,957,841	\$2,102,343	\$100,000	\$6,364,177
502	PUBLIC UTILITY FUND	\$6,406,069	\$16,078,170	\$13,132,266	\$0	\$1,931,555	\$7,420,418
503	WATER METER REPLACEMENT FUND	\$420,079	\$1,000	\$467,163	\$467,163	\$0	\$421,079
504	WATER/SEWER EQUIP REPLACE FUND	\$15,603	\$75	\$132,800	\$132,800	\$0	\$15,678
508	CIP-WATER & SEWER FUND	\$4,161,373	\$3,815,000	\$6,648,459	\$863,000	\$0	\$2,190,914
522	STORM DRAINAGE UTILITY FUND	\$830,779	\$1,492,150	\$493,746	\$0	\$1,144,220	\$684,963
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0
528	DRAINAGE IMPROVEMENTS FUND	\$2,214,427	\$2,500	\$1,444,220	\$1,144,220	\$0	\$1,916,927
552	SANITATION ENTERPRISE FUND	\$1,683,399	\$3,887,200	\$3,619,322	\$0	\$47,000	\$1,904,277
553	SANITATION EQUIP REPLACE FUND	(\$43,454)	\$0	\$50,000	\$50,000	\$0	(\$43,454)
	Subtotal Enterprise Funds	\$15,688,275	\$25,276,095	\$25,987,976	\$2,657,183	\$3,122,775	\$14,510,802
TOTAL FUND EXPENDITURES BY CATEGORY		\$36,091,724	\$68,031,383	\$74,076,539	\$8,166,078	\$8,118,495	\$30,094,151

CITY OF DESOTO, TEXAS
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES
(Major Funds and Those with a Fund Balance Change of 8% or More)
FY 2013 and FY 2014

GENERAL FUND

General Fund
Fund 101

At the beginning of Fiscal Year (FY) 2013, the City of DeSoto has a General Fund (GF) fund balance (FB) of \$6,294,622. The General Fund will end the FY2013 year with a projected FB of \$5,737,444, which is a decrease of 8.86% throughout the year. This change in FB is attributed to an overall decrease in revenue from licenses and permits, an across-the-board 1% salary increase for City employees, new positions (a full-time Library Assistant, a part-time Court Clerk, a part-time Code Enforcement Officer, and a part-time Mechanic position that is enhanced to full-time) added in order to maintain and enhance services to the public, software to coordinate employee benefits enrollment in the Human Resources Department, \$50,000 allocated as the first of a two-year funding plan for implementation of the Apartment Maintenance Program in the Building Inspection Department, an increase in the City's participant share expense for the regional cooperative Southwest Regional Communications Center, and an increase in the transfer into Fund 230 (Energy Maintenance) as part of a multi-year payback plan to alleviate the negative balance in Fund 230.

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

- \$ 35,000 Illuminated Street Signs
- \$ 25,000 Summer Intern Program
- \$221,335 Economic Incentives
- \$ 15,000 User Fee Analysis
- \$ 10,000 NeoGov Workforce Management Software
- \$ 50,000 Comprehensive Plan
- \$ 10,000 Project Create Community Program Grant
- \$ 20,000 Christmas Tree Lighting Ceremony
- \$ 10,000 DeSoto Police & Clergy Program Grant
- \$ 75,000 Youth Summer Program
- \$ 30,000 Independence Day Fireworks Show
- \$ 8,333 Texas One: Tier 2
- \$ 50,000 Transfer to Fund 486 (Apartment Maintenance Program) – Year #1

In FY 2014, Fund 101 is planned for a beginning FB of \$5,737,444, and is planned to end with a FB of \$5,200,448. The planned change in FB represents a decrease of 9.4%

throughout the year. Planned revenues slightly exceed planned expenditures; however, the change in FB is Use of Fund Balance for temporary programs, such as Lighting of Street Signs, Summer Intern Program, Economic Incentives, User Fee Analysis, NeoGov Workforce Management Software, Updating the Comprehensive Plan, Christmas Expenses, Summer Youth Program, Fireworks Expenses, Membership in the Texas One: Tier 2 Program, and Year #2 Allocation for the Apartment Maintenance Program.

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

This fund was created in FY 2013 in order to verify and track cable franchise fee revenue and expenditures related to video programming and media communications. This fund will begin FY 2013 with a fund balance of \$70,000 and will end the year with a projected balance of \$71,145. This represents an increase of 1.6% throughout the year.

In FY 2014, Fund 102 is planned for a beginning FB of \$71,145, and is planned to end with a FB of \$87,290. The planned change in FB represents an increase of 18.5% throughout the year. This increase is due to a slight increase in planned revenue and a decrease of planned expenditures (i.e., no Capital Outlay expense) over the previous FY.

COOPERATIVE EFFORTS

Southwest Regional Communications Center Fund Fund 111

The City of DeSoto partners with other Best Southwest Cities on initiatives that will significantly decrease expenses associated with operational costs. One of these joint ventures is the Southwest Regional Communications Center (SWRCC), which includes participation from the Cities of Cedar Hill and Duncanville. In FY 2013 SWRCC will begin with a FB of \$280,775 and is projected to end with a FB of \$180,895, which translates to a 36% decrease in FB throughout the year. Projected expenditures for the SWRCC exceed projected revenue by \$99,880. This reduction in FB is due to the addition of a full-time SWRCC Information Technology Manager, as well as an across-the-board salary increase of 1% for employees.

In FY 2014, Fund 111 is planned for a beginning FB of \$180,895, and is planned to end with a FB of \$202,706. The planned change in FB represents an increase of 10.8% throughout the year. This increase is due to increases in planned Intergovernmental revenue and planned Charges for Services revenue, as well as decreases in planned Supplies expenditures and planned Services and Professional Fees expenditures over the previous year.

**City Jail Operations
Fund 112**

The Regional Jail (City Jail) is the second regional partnership and is funded through cooperatives with the Cities of Lancaster and Cedar Hill. In FY 2013 the Regional Jail will begin with a FB of \$303,644 and is projected to end with a FB of \$307,490, which represents a 1.3% increase in FB.

In FY 2014, Fund 112 is planned for a beginning FB of \$307,490, and is planned to end with a FB of \$309,811. The planned change in FB represents an increase of 0.8% throughout the year.

SALES TAX CORPORATIONS

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

**Park Development Corporation Fund
Fund 118**

This fund will begin FY 2013 with a FB of \$437,828 and is projected to end the year with a FB of \$394,089, which represents a 10% reduction in FB throughout the year. This reduction is due to transfers out of this fund, and into Funds 305 and 347, to reduce parks-related debt against the City.

In FY 2014, Fund 118 is planned for a beginning FB of \$394,089, and is planned to end with a FB of \$346,718. The planned change in FB represents a 12.1% decrease in FB throughout the year. While Sales Tax and Interest revenues are planned without change over the previous year, there is a slight increase in transfers to Fund 305 (Debt Service Fund) and to Fund 347 (Park Development Debt Service Fund); these increases in transfers attribute to the decrease in FY throughout the year.

**DeSoto Economic Development Corporation Fund
Fund 195**

Though the DEDC budget is monitored and maintained by the DEDC Board, their budget information is depicted here as a matter of continuity. The DEDC Fund will begin FY 2013 with a FB of \$1,614,162 and is projected to end with a FB of \$922,514, which represents a 43% decrease in FB throughout the year. This decrease is due to business grants, economic incentives, and various promotions offered by the DEDC.

In FY 2014, Fund 195 is planned for a beginning FB of \$922,514, and is planned to end with a FB of \$663,241. The planned change in FB represents a decrease of 28.2% throughout the year. FY 2014 Sales Tax and Interest revenues are planned without change over the previous year, and planned expenditures represent a decrease over the previous year expenditures. The change in FB over the planning year of 2014 is due to business grants, economic incentives, and various promotion commitments made during the previous year.

PUBLIC UTILITY FUNDS

Public Utility Fund Fund 502

This fund will begin FY 2013 with a working capital balance of \$6,859,619 and will end with a projected balance of \$7,873,968, which represents a 12.9% increase in working capital balance throughout the year. This change in working capital balance is due to a projected increase in Water and Sewer Sales revenue, an across-the-board salary increase of 1% for all Public Utility Department employees, an increase in Services and Professional Fees expenditures, an increase in the transfer into Fund 503 (Meter Replacement Fund), and an increase in the transfer to Fund 504 (Vehicle Equipment Replacement Fund).

In FY 2014, Fund 502 is planned for a beginning working capital balance of \$7,873,968 and is planned to end with a FB of \$8,342,224. The planned change in working capital balance represents a 5.7% increase throughout the year. This increase is attributed to a planned decrease in Supplies and Capital Outlay expenditures over FY 2014.

Water Meter Replacement Fund Fund 503

The Water Meter Replacement Fund will begin FY 2013 with a FB of \$420,079 and will end the year with a FB of \$421,079, which represents a 0.3% increase in FB throughout the year.

In FY 2014, Fund 503 is planned for a beginning FB of \$421,079, and is planned to end with a FB of \$422,079. The planned change in FB represents an increase of 0.3% throughout the year.

Water/Sewer Equipment Replacement Fund Fund 504

This fund will begin FY 2013 with a FB of \$15,603 and will end with a projected balance of \$15,678, which represents a 0.4% increase in FB throughout the year.

In FY 2014, Fund 504 is planned for a beginning FB of \$15,678, and is planned to end

with a FB of \$15,753. The planned change in FB represents an increase of 0.5% throughout the year.

CIP - Water and Sewer Fund Fund 508

The CIP - Water and Sewer Fund, a capital projects fund, receives funding from the Public Utility Fund. In FY 2013 the CIP - Water and Sewer Fund will begin with a working capital balance of \$4,161,373 and is projected to end with a balance of \$2,190,914, which represents a 48% reduction in working capital balance throughout the year. This reduction in working capital balance is attributed to water and sewer projects funded throughout the City.

In FY 2014, Fund 508 is planned for a beginning working capital balance of \$2,190,914, and is planned to end with a working capital balance of \$435,580. The planned change in working capital balance represents a decrease of 80.2% throughout the year and is attributed to expenditures for water- and sewer-related capital projects throughout the City.

STORM DRAINAGE UTILITY FUNDS

Storm Drainage Utility Fund Fund 522

The Storm Drainage Utility Fund receives funding on a monthly basis from residential and commercial users of the storm water system. This fund will begin FY 2013 with a working capital balance of \$830,779 and will end the year with a balance of \$684,963, which represents an 18% reduction in working capital balance throughout the year. This reduction in working capital balance is due increased operational costs (an across-the-board salary increase of 1% for employees, an increase in supplies costs, and an increase in services and professional fees), as well as a transfer into Fund 428 to fund storm drainage improvements throughout the City.

In FY 2014, Fund 522 is planned for a beginning working capital balance of \$684,963, and is planned to end with a working capital balance of \$514,729. The planned change in working capital balance represents a decrease of 25% throughout the year. This decrease is due to a transfer into Fund 524 (Drainage Equipment Replacement Fund) and an increase in the transfer into Fund 528 (Drainage Improvements Fund).

Drainage Equipment Replacement Fund Fund 524

This fund will be established in FY 2014 and will not carry a fund balance until that fiscal year.

In FY2014, Fund 524 is planned for a beginning FB of \$0 and is planned to end with a FB of \$0. There is no planned change in FB for this fund over FY 2014.

Drainage Improvements Fund Fund 528

This fund will begin FY 2013 with a FB of \$2,214,427 and will end the year with a FB of \$1,916,927, which represents a 14% decrease in FB throughout the year. This reduction in FB is due to anticipated expenditures for improvement projects throughout the City.

In FY 2014, Fund 528 is planned for a beginning FB of \$1,916,927, and is planned to end with a FB of \$1,919,427. The planned change in FB represents an increase of 0.2% throughout the year.

SANITATION ENTERPRISE FUNDS

Sanitation Enterprise Fund Fund 552

This fund will begin FY 2013 with a working capital balance of \$1,683,399 and will end with a projected balance of \$1,904,277, which represents a 12% increase in working capital balance throughout the year. This increase is attributed to an increase in charges for services, which is offset by an across-the-board salary increase of 1% for employees and a relatively significant increase in services and professional fees.

In FY 2014, Fund 552 is planned for a beginning working capital balance of \$1,904,277, and is planned to end with a working capital balance of \$2,149,607. The planned change in working capital balance represents an increase of 11.5% throughout the year and is attributed to an increase in revenue from Charges for Services, a decrease in Services and Professional Fees expenditures over the previous year.

Sanitation Equipment Replacement Fund Fund 553

This fund will begin FY 2013 with a balance of -\$43,454 and end the year with the same balance.

In FY 2014, Fund 553 is planned for a beginning FB of -\$43,454, and is planned to end with a FB of -\$43,454. There is no planned change in FB over FY 2014.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax Fund Fund 221

In FY 2013 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$497,385 and is projected to end with a FB of \$475,773, which represents a 5% reduction in FB.

In FY 2014, Fund 221 is planned for a beginning FB of \$475,773, and is planned to end with a FB of \$520,142. The planned change in FB represents an increase of 8.6% throughout the year. This increase is due to a slight increase in planned Non-Property Tax (Hotel Occupancy Tax) revenue, a slight increase in planned Interest revenue, and a reduction in planned Services and Professional Fees expenses over the previous year.

DEBT SERVICE FUND

Bond Debt Service Fund Fund 305

This fund receives tax revenue and funds debt service. This fund will begin FY 2013 with a FB of \$1,448,875 and will end with a projected FB of \$1,086,862, which represents a 25% decrease in FB throughout the year. This reduction is due to an anticipated reduction in tax revenue, as well as debt service payments. (Note that this fund determines the City's I&S Tax Rate of \$0.2375, and is a reduction from the I&S Tax Rate of \$0.2525 for FY2012.)

In FY 2014, Fund 305 is planned for a beginning FB of \$1,086,862, and is planned to end with a FB of \$1,820,535. The planned change in FB represents an increase of 40.3% throughout the year. This increase is due to planned decreases in Debt Service expenditures over FY 2014.

SPECIAL REVENUE FUNDS

Youth Sports Association – Baseball Fund 223

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

There is no significant FB change in either FY 2013 or FY 2014.

**Juvenile Case Manager Fund
Fund 224**

This fund will begin FY 2013 with a FB of \$63,849 and will end with a projected FB of \$69,491, which represents an 8.2% increase in FB throughout the year. The increase in FB is due to anticipated increase in fines & forfeiture fees (revenue).

In FY 2014, Fund 224 is planned for a beginning FB of \$69,491 and is planned to end with a FB of \$75,133. The planned change in FB represents an increase of 7.6% throughout the year.

**Municipal Court Security Fund
Fund 226**

In FY 2013 the Municipal Court Security Fund will begin with a FB of \$221,673 and is projected to end with a FB of \$184,303, which represents a 17% decrease in FB throughout the year. The primary reason for the significant change in FB is the allocation of funds for security enhancements such as video cameras and renovations in the Municipal Court area.

In FY 2014, Fund 226 is planned for a beginning FB of \$184,303, and is planned to end with a FB of \$174,933. The planned change in FB represents a decrease of 5.1% throughout the year. This change is attributed to an increase in planned Supplies expenses and a decrease in planned Capital Outlay expenses.

**Recreation Revolving Fund
Fund 227**

In FY 2013 the Recreation Revolving Fund will begin with a FB of \$260,011 and will end with a FB of \$163,207, which represents a 38% reduction in FB throughout the year. This change in FB is due to two primary factors: (1) the addition of a part-time Secretary position, (2) an increase in transfer into the Energy Management Fund to offset water usage at City sports facilities, and (3) additional allocation for Services and Professional Fees for undergoing preliminary procedures for Accreditation, as well as partial funding of Corner Theatre renovations.

In FY 2014, Fund 227 is planned for a beginning FB of \$163,207, and is planned to end with a FB of \$79,897. The planned change in FB represents a decrease of 51.1% throughout the year. Planned expenditures exceed planned revenues by \$83,310 in FY 2014. Excess expenditures in FY 2014 are borne by the beginning FB.

**Fire Training Fund
Fund 228**

In FY 2013 the Fire Training Fund will begin with a FB of \$93,787 and will end the year with a FB of \$95,716, which represents a 2.1% increase in FB throughout the year.

In FY 2014, Fund 228 is planned for a beginning FB of \$95,716, and is planned to end with a FB of \$93,545. The planned change in FB represents a decrease of 2.3% throughout the year.

**Police Grant Fund
Fund 229**

In FY 2013 the Police Grant Fund will begin with a FB of \$41,682 and will end the year with a FB of \$41,343, which represents a 0.9% decrease in FB throughout the year.

In FY 2014, Fund 229 is planned for a beginning FB of \$41,343, and is planned to end with a FB of \$29,409. The planned change in FB represents a decrease of 28.9% throughout the year and is attributed to a reduction in planned Intergovernmental Revenue (grant revenue) and an increase in Supplies expenditures in FY 2014.

**Energy Management Fund
Fund 230**

In FY 2013 the Energy Management Fund will begin with a FB of -\$373,812 and will conclude with a FB of -\$72,054, which represents an 81% increase in FB balance throughout the year. This increase in FB is due to concerted efforts to alleviate the negative balance through transfers from departments affected by the additional usage of water and electricity. FY 2013 is part of a multi-year plan to remedy the negative FB.

In FY 2014, Fund 230 is planned for a beginning FB of -\$72,054, and is planned to end with a FB of \$217,204. The planned change in FB represents an increase of \$289,258 throughout the year and is attributed to a multi-year plan to alleviate the negative balance in Fund 230 by increasing transfers from other funds.

**PALS – Senior Center Fund
Fund 231**

This fund will begin FY 2013 with a FB of \$34,892 and will end with a FB of \$31,642, which represents a 9.4% decrease in FB throughout the year. This reduction in FB is due to an increase in operating expenses associated with special events for senior citizens, as well as small equipment repairs.

In FY 2014, Fund 231 is planned for a beginning FB of \$31,642, and is planned to end with a FB of \$28,392. The planned change in FB represents a decrease of 10.3%

throughout the year. FY 2014 planned expenditures exceed planned revenues by \$3,250, and the difference in expenditures and revenues is absorbed by FB carried over from the previous year.

Youth Sports Association – Soccer Fund 233

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

In FY 2014, Fund 233 is planned for a beginning FB of \$9,269, and is planned to end with a FB of \$10,269. The planned change in FB represents an increase of 9.8% throughout the year and is attributed to the aforementioned registration season overlap with the City’s fiscal year.

Youth Sports Association – Football Fund 238

This fund will begin FY 2013 with a FB of \$33,466 and will end with a projected balance of \$42,324, which represents a 21% increase in FB throughout the year. This increase is due to an increase Charges for Services over the previous year.

In FY 2014, Fund 238 is planned for a beginning FB of \$43,324, and is planned to end with a FB of \$51,174. The planned change in FB represents an increase of 17.3% throughout the year and is due to Charges for Services revenue exceeding planned expenditures by \$8,850 over FY 2014.

Youth Sports Association – Basketball Fund 239

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

In FY 2014, Fund 239 is planned for a beginning FB of \$11,086, and is planned to end with a FB of \$12,086. The planned change in FB represents an increase of \$1,000 in planned FB, which is attributed to the aforementioned overlap of the Basketball Association registration season with the City’s fiscal year.

Housing Finance Corporation Fund 241

This fund will begin FY 2013 with a FB of \$121,140 and will end with a FB of \$101,170, which represents a 16.5% decrease in FB throughout the year. This reduction is due to

the allocation of \$20,000 for the Neighborhood Grant Program, which was previously funded through the General Fund Use of Fund Balance.

In FY 2014, Fund 241 is planned for a beginning FB of \$101,170, and is planned to end with a FB of \$81,200. The planned change in FB represents a decrease of 19.8% throughout the year. Planned expenditures exceed planned revenues by \$19,970, and which is borne by the existing FB at the beginning of FY 2014.

Youth Sports – Girls’ Softball Fund 247

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

In FY 2014, Fund 247 is planned for a beginning FB of \$3,059, and is planned to end with a FB of \$4,059. The planned change in FB represents an increase of \$1,000 in planned FB, which is attributed to the aforementioned overlap of the Girls’ Softball Association registration season with the City’s fiscal year.

MAINTENANCE AND EQUIPMENT REPLACEMENT FUNDS

Fire Personal Protection Equipment (PPE) Replacement Fund Fund 401

This fund will begin FY 2013 with a FB of \$51,746 and will end with a projected balance of \$29,030, which represents a 44% reduction in FB throughout the year. This reduction is due to a change in philosophy regarding repair versus replacement of PPE in the Fire Department. While replacement costs are reduced, repair costs have increased. The change in philosophy has resulted in additional funding for repair of salvageable PPE; therefore, supplies expenditures exceed revenue by \$22,966.

In FY 2014, Fund 401 is planned for a beginning FB of \$29,030, and is planned to end with a FB of \$1,617. Planned expenditures exceed planned revenue by \$27,413, and these excess expenditures are borne by the existing FB at the beginning of FY 2014.

Fire Equipment Replacement Fund Fund 402

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2013 the Fire Equipment Replacement Fund will begin with a FB of \$146,487 and is projected to end with a FB of \$112,091, which represents a 23.5% reduction in FB throughout the year. This reduction is due to a change in philosophy regarding repair versus replacement of Fire Department equipment. While replacement costs are reduced, repair costs have increased. The change in philosophy

has resulted in additional funding for repair of salvageable PPE; therefore, supplies expenditures exceed revenue by \$34,396.

In FY 2014, Fund 402 is planned for a beginning FB of \$112,091, and is planned to end with a FB of \$45,591. Planned expenditures exceed planned revenue by \$66,500, and these excess expenditures are borne by the existing FB at the beginning of FY 2014.

Furniture Replacement Fund Fund 403

This fund is used for updating and replacing furniture in City facilities. This fund will begin in FY 2013 with a FB of -\$14,091 and will end the year with a FB of -\$4,091, which represents a 71% increase in FB throughout the year. FY 2013 marks the second year of a three-year plan to address this deficit.

In FY 2014, Fund 403 is planned for a beginning FB of -\$4,091, and is planned to end with a FB of \$5,909. This planned change in FB is due to a multi-year plan to address the several-year deficit in Fund 403.

Command Vehicle Fire Fund Fund 406

This grant fund is used for the maintenance of the Fire Command Vehicle. In FY 2013 this fund will begin with a FB of \$39,245 and will end with a FB of \$25,645, which represents a 36.5% reduction in FB throughout the year. This reduction is due to an increase in maintenance costs for the Fire Command Vehicle.

In FY 2014, Fund 406 is planned for a beginning FB of \$25,645, and is planned to end with a FB of \$12,045. Planned expenditures exceed planned revenue by \$13,600, and these excess expenditures are borne by the existing FB at the beginning of FY 2014.

Park Maintenance Fund Fund 407

This fund will begin the FY 2013 year with a FB of \$23,395 and will end the year with a FB of \$9,595, which represents a 59% decrease in FB throughout the year. This change in FB is attributed to projected expenditures for scoreboard replacements in City sports facilities. FY 2013 is part of a multi-year plan for replacement of scoreboards in City complexes.

In FY 2014, Fund 407 is planned for a beginning FB of \$9,595, and is planned to end with a FB of -\$27,205. Planned expenditures exceed planned revenue by \$36,800, and some of these excess expenditures will be borne by the existing FB at the beginning of FY 2014. Other excess expenditures may require a multi-year plan to address the planned deficit in this fund.

Pool Maintenance Fund Fund 408

This fund will begin FY 2013 with a FB of -\$2,017 and will end with a projected balance of \$11,108. This increase in FB is attributed to an increase in General Fund revenues transferred to fund the maintenance of Moseley Pool and to address the negative FB at the beginning of the year.

In FY 2014, Fund 408 is planned for a beginning FB of \$11,108, and is planned to end with a FB of -\$5,767. Planned expenditures exceed planned revenue by \$16,875, and some of these excess expenditures will be borne by the existing FB at the beginning of FY 2014. Other excess expenditures may require a multi-year plan to address the planned deficit in this fund.

Police Equipment Replacement Fund Fund 409

This fund will begin FY 2013 with a FB of \$205 and will end with a FB of \$455, which represents 55% increase in FB throughout the year. This represents a \$250 change in FB throughout the year, which is attributed to an estimated \$250 in interest income.

In FY 2014, Fund 409 is planned for a beginning FB of \$455, and is planned to end with a FB of \$705. This planned change in FB represents a 35.5% increase throughout the year. This planned increase in FB is attributed to \$250 in Interest revenue.

Facility Maintenance Fund Fund 410

The Facility Maintenance Fund provides resources transferred from the General Fund to fund long-term facility maintenance programs for the City. In FY 2013 the Facility Maintenance Fund will begin with a FB of -\$78,271 and will end with a projected balance of -\$42,718, which represents a 45.5% increase in FB throughout the year. FY 2013 transfers into Fund 410 exceed anticipated expenditures, resulting in a decrease in the negative FB. FY 2013 is part of a multi-year payment plan to address the negative balance in Fund 410.

In FY 2014, Fund 410 is planned for a beginning FB of -\$42,718, and is planned to end with a FB of -\$24,552. This represents a 42.6% increase in planned FB throughout the year. Planned revenues exceed planned expenditures by \$18,166.

Electronic Equipment Replacement Fund Fund 412

This fund is used for replacement of servers, computers, printers, and software throughout the organization. Fund 412 will begin FY 2013 with a FB of \$402,174 and end the year with a FB of \$419,071, which represents a 4.1% increase in FB throughout the year.

In FY 2014, Fund 412 is planned for a beginning FB of \$419,071, and is planned to end with a FB of \$37,968, which represents a 91% decrease in planned FB. This decrease in planned FB is due to a significant increase in expenditures for electronic devices in FY 2014. FB amounts in years past were carried over in order to accommodate anticipated equipment replacements in FY 2014.

Park Land Dedication Fund Fund 417

This fund will begin FY 2013 with a FB of \$49,627 and will end the year with a FB of \$3,102, which represents a 94% decrease in FB throughout the year. This reduction is attributed to park improvements scheduled in FY 2013.

In FY 2014, Fund 417 is expected to experience a 10% change in FB due to completion of projects and final costs for the park improvements that were planned in FY 2013.

Equipment Replacement Fund Fund 420

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2013 with a FB \$624,766 and will end the year with a FB of \$525,766, which represents a 16% decrease in FB throughout the year. The reduction in FB is due to the number of vehicles scheduled for replacement in FY 2013, as well as an increase in debt service payments.

In FY 2014, Fund 420 is planned for a beginning FB of \$525,766, and is planned to end with a FB of \$426,766, which represents a planned decrease of 18.9% in FB. Planned expenditures exceed planned revenue by \$99,000, and these excess expenditures will be borne by the existing FB at the beginning of FY 2014.

MAINTENANCE AND CAPITAL PROJECT FUNDS

CIP – Other Public Works Fund Fund 419

This fund will begin FY 2013 with a FB of \$350,641 and will end with a projected FB of \$352,330, which represents a 0.5% increase in FB throughout the year.

In FY 2014, there will be no significant change in FB is anticipated throughout the year.

2007 Park Improvement Fund Fund 439

This fund will begin FY 2013 with a FB of \$78,928 and will end the year with a FB of \$78,928. There is no change in FB anticipated throughout FY 2013 or FY 2014.

2007 Street Improvements – Fund 467 2008 Street Improvements GOs – Fund 468 2009 Street Improvements GOs – Fund 489 2009 Street Improvements COs – Fund 490

Significant changes to FB in FY 2013 and FY 2014 for the Street Improvement Funds are due to expenditures related to 2007, 2008, and 2009 street reconstruction projects, for which bonds were sold. Anticipated expenditures are associated with those street reconstruction projects.

General Fund Capital Improvements Fund Fund 486

This fund will begin FY 2013 with a FB of \$346,570 and will end with a projected FB of \$366,570, which represents a 5.5% increase in FB throughout the year. In FY 2014, decrease of 5.5% is also anticipated.

Heliport Project Fund Fund 702

This fund is earmarked for the construction of a heliport in FY 2013. This fund will begin FY 2013 with a FB of \$279,290 and will end the year with a FB of \$9,290, which represents a 97% decrease in FB throughout the year. This reduction in FB is due to payments associated with the construction of the heliport.

In FY 2014, no change in FB is anticipated. The construction of this facility is anticipated to be complete by the end of FY 2013.

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ADOPTED BUDGET FOR FY 2012-13**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ADOPTED BUDGET FY 2012-13	PLANNING FY 2013-14	PROJECTED FY 2011-12	ACTUALS FY 2010-11
FUND BALANCE-BEGINNING	\$6,294,622	\$554,571	\$584,419	\$1,255,762	\$1,448,875	\$10,265,200	\$15,688,275	\$36,091,724	\$28,600,391	\$41,704,630	\$41,965,282
PROPERTY TAXES	\$15,141,445	\$0	\$0	\$0	\$6,846,880	\$0	\$0	\$21,988,325	\$22,249,047	\$21,904,223	\$21,725,840
SALES TAXES & OTHER TAXES	\$5,621,394	\$425,000	\$0	\$0	\$0	\$0	\$0	\$6,046,394	\$6,046,394	\$5,978,000	\$5,897,100
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$550,000	\$0	\$0	\$0	\$550,000	\$560,000	\$530,000	\$597,292
FRANCHISE FEES	\$4,098,290	\$0	\$0	\$0	\$0	\$0	\$0	\$4,098,290	\$4,108,290	\$3,841,432	\$4,027,283
LICENSES & PERMITS	\$636,000	\$0	\$0	\$0	\$0	\$0	\$0	\$636,000	\$637,000	\$736,000	\$795,377
INTERGOVERNMENTAL	\$483,007	\$0	\$3,109,768	\$77,891	\$36,169	\$31,000	\$0	\$3,737,835	\$3,824,226	\$3,949,604	\$3,922,096
CHARGES FOR SERVICES	\$1,355,022	\$0	\$141,800	\$767,515	\$0	\$0	\$21,413,520	\$23,677,857	\$23,708,685	\$22,370,554	\$23,344,206
FINES & FORFEITURES	\$1,008,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$1,083,000	\$1,089,000	\$1,039,000	\$1,054,476
INTEREST REVENUES	\$50,000	\$900	\$1,950	\$5,335	\$5,500	\$13,475	\$37,575	\$114,735	\$108,335	\$138,110	\$137,020
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
MISCELLANEOUS	\$276,200	\$0	\$480	\$115,430	\$0	\$10,000	\$3,825,000	\$4,227,110	\$4,231,110	\$21,666,910	\$5,883,163
TOTAL REVENUES	\$30,541,195	\$425,900	\$3,253,998	\$1,591,171	\$6,888,549	\$54,475	\$25,276,095	\$68,031,383	\$68,433,924	\$84,025,670	\$69,255,688
TRANSFERS IN	\$158,357	\$208,650	\$270,884	\$2,362,758	\$405,903	\$2,102,343	\$2,657,183	\$8,166,078	\$8,535,987	\$8,385,160	\$8,154,304
TOTAL AVAILABLE RESOURCES	\$36,994,174	\$1,189,121	\$4,109,301	\$5,209,691	\$8,743,327	\$12,422,018	\$43,621,553	\$112,289,185	\$105,570,302	\$134,115,460	\$119,375,274
GENERAL ADMINISTRATION	\$1,389,612	\$0	\$0	\$1,271,284	\$0	\$0	\$0	\$2,660,896	\$5,332,140	\$2,713,774	\$2,730,809
FINANCIAL SERVICES	\$1,460,911	\$0	\$0	\$97,628	\$0	\$0	\$0	\$1,558,539	\$1,781,476	\$1,384,087	\$1,337,801
INFORMATION TECHNOLOGY	\$578,452	\$0	\$0	\$0	\$0	\$0	\$0	\$578,452	\$589,511	\$597,192	\$585,627
HUMAN RESOURCES	\$405,372	\$0	\$0	\$0	\$0	\$0	\$0	\$405,372	\$397,856	\$365,962	\$312,220
DEVELOPMENT SERVICES	\$2,465,379	\$0	\$0	\$780,000	\$0	\$0	\$0	\$3,245,379	\$3,243,808	\$3,163,438	\$3,085,613
PARKS AND LEISURE SERVICES	\$2,325,946	\$0	\$0	\$765,699	\$0	\$0	\$0	\$3,091,645	\$3,069,262	\$2,953,389	\$2,966,187
LIBRARY SERVICES	\$902,837	\$0	\$0	\$13,110	\$0	\$0	\$0	\$915,947	\$943,848	\$851,061	\$879,471
POLICE	\$8,179,112	\$0	\$3,531,511	\$98,230	\$0	\$0	\$0	\$11,808,853	\$9,152,842	\$11,814,691	\$11,293,652
FIRE	\$6,647,626	\$0	\$0	\$271,140	\$0	\$0	\$0	\$6,918,766	\$6,947,383	\$7,021,792	\$6,936,681
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$17,671,147	\$17,671,147	\$18,103,162	\$16,039,612	\$15,527,689
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$5,712,441	\$6,574,800	\$12,287,241	\$11,489,283	\$9,386,625	\$11,447,409
DEBT SERVICE	\$50,940	\$211,650	\$77,959	\$240,000	\$7,639,143	\$245,400	\$1,742,029	\$10,207,121	\$8,872,811	\$31,570,973	\$12,962,388
NON-DEPARTMENTAL	\$2,660,413	\$0	\$11,446	\$38,000	\$17,322	\$0	\$0	\$2,727,181	\$2,679,021	\$2,191,351	\$2,380,828
TOTAL EXPENDITURES	\$27,066,600	\$211,650	\$3,620,916	\$3,575,091	\$7,656,465	\$5,957,841	\$25,987,976	\$74,076,539	\$72,602,403	\$90,053,947	\$72,446,375
TRANSFERS OUT	\$4,190,130	\$469,339	\$0	\$236,251	\$0	\$100,000	\$3,122,775	\$8,118,495	\$8,249,705	\$8,634,005	\$8,920,239
FUND BALANCE-ENDING	\$5,737,444	\$508,132	\$488,385	\$1,398,349	\$1,086,862	\$6,364,177	\$14,510,802	\$30,094,151	\$24,718,194	\$35,427,508	\$38,008,660

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY 2013-14**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PLANNING BUDGET FY 2013-14
FUND BALANCE-BEGINNING	\$5,737,444	\$508,132	\$488,385	\$1,498,754	\$1,086,862	\$5,330,811	\$13,950,003	\$28,600,391
PROPERTY TAXES	\$15,141,445	\$0	\$0	\$260,722	\$6,846,880	\$0	\$0	\$22,249,047
SALES TAXES & OTHER TAXES	\$5,621,394	\$425,000	\$0	\$0	\$0	\$0	\$0	\$6,046,394
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$560,000	\$0	\$0	\$0	\$560,000
FRANCHISE FEES	\$4,108,290	\$0	\$0	\$0	\$0	\$0	\$0	\$4,108,290
LICENSES & PERMITS	\$637,000	\$0	\$0	\$0	\$0	\$0	\$0	\$637,000
INTERGOVERNMENTAL	\$483,007	\$0	\$3,204,763	\$70,000	\$35,456	\$31,000	\$0	\$3,824,226
CHARGES FOR SERVICES	\$1,355,050	\$0	\$146,800	\$767,515	\$0	\$0	\$21,439,320	\$23,708,685
FINES & FORFEITURES	\$1,014,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$1,089,000
INTEREST REVENUES	\$50,000	\$900	\$1,950	\$5,435	\$5,500	\$13,475	\$31,075	\$108,335
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$280,200	\$0	\$480	\$115,430	\$0	\$10,000	\$3,825,000	\$4,231,110
TOTAL REVENUES	\$30,562,223	\$425,900	\$3,353,993	\$1,854,102	\$6,887,836	\$54,475	\$25,295,395	\$68,433,924
TRANSFERS IN	\$158,357	\$210,600	\$270,884	\$2,379,758	\$405,903	\$2,277,621	\$2,832,864	\$8,535,987
TOTAL AVAILABLE RESOURCES	\$36,458,024	\$1,144,632	\$4,113,262	\$5,732,614	\$8,380,601	\$7,662,907	\$42,078,262	\$105,570,302
GENERAL ADMINISTRATION	\$1,390,323	\$0	\$2,672,525	\$1,269,292	\$0	\$0	\$0	\$5,332,140
FINANCIAL SERVICES	\$1,452,626	\$0	\$0	\$328,850	\$0	\$0	\$0	\$1,781,476
INFORMATION TECHNOLOGY	\$589,511	\$0	\$0	\$0	\$0	\$0	\$0	\$589,511
HUMAN RESOURCES	\$397,856	\$0	\$0	\$0	\$0	\$0	\$0	\$397,856
DEVELOPMENT SERVICES	\$2,463,808	\$0	\$0	\$780,000	\$0	\$0	\$0	\$3,243,808
PARKS AND LEISURE SERVICES	\$2,347,057	\$0	\$0	\$722,205	\$0	\$0	\$0	\$3,069,262
LIBRARY SERVICES	\$930,738	\$0	\$0	\$13,110	\$0	\$0	\$0	\$943,848
POLICE	\$8,212,093	\$0	\$838,815	\$101,934	\$0	\$0	\$0	\$9,152,842
FIRE	\$6,676,243	\$0	\$0	\$271,140	\$0	\$0	\$0	\$6,947,383
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$18,103,162	\$18,103,162
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$5,299,983	\$6,189,300	\$11,489,283
DEBT SERVICE	\$50,940	\$213,600	\$77,959	\$240,000	\$6,542,564	\$0	\$1,747,748	\$8,872,811
NON-DEPARTMENTAL	\$2,610,573	\$0	\$11,446	\$39,500	\$17,502	\$0	\$0	\$2,679,021
TOTAL EXPENDITURES	\$27,121,768	\$213,600	\$3,600,745	\$3,766,031	\$6,560,066	\$5,299,983	\$26,040,210	\$72,602,403
TRANSFERS OUT	\$4,135,808	\$472,971	\$0	\$244,470	\$0	\$100,000	\$3,296,456	\$8,249,705
FUND BALANCE-ENDING	\$5,200,448	\$458,061	\$512,517	\$1,722,113	\$1,820,535	\$2,262,924	\$12,741,596	\$24,718,194

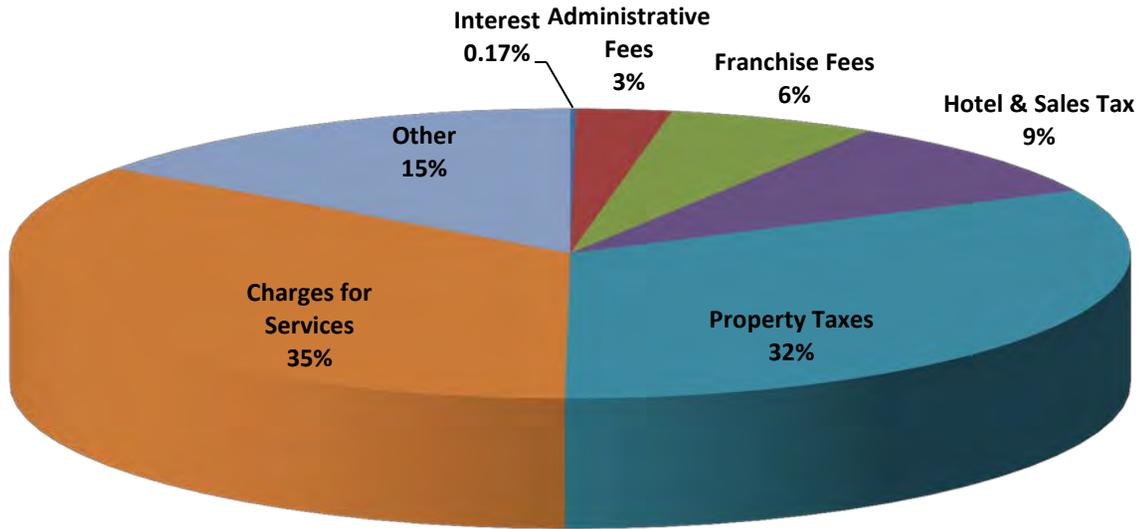
**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED BUDGET FOR FY 2011-12**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PROJECTED BUDGET FY 2011-12
FUND BALANCE-BEGINNING	\$7,046,696	\$601,735	\$622,099	\$1,058,483	\$1,450,009	\$11,923,212	\$19,002,396	\$41,704,630
PROPERTY TAXES	\$14,810,619	\$0	\$0	\$0	\$7,093,604	\$0	\$0	\$21,904,223
SALES TAXES & OTHER TAXES	\$5,553,000	\$425,000	\$0	\$0	\$0	\$0	\$0	\$5,978,000
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$530,000	\$0	\$0	\$0	\$530,000
FRANCHISE FEES	\$3,841,432	\$0	\$0	\$0	\$0	\$0	\$0	\$3,841,432
LICENSES & PERMITS	\$736,000	\$0	\$0	\$0	\$0	\$0	\$0	\$736,000
INTERGOVERNMENTAL	\$436,007	\$0	\$2,974,520	\$508,077	\$0	\$31,000	\$0	\$3,949,604
CHARGES FOR SERVICES	\$1,287,022	\$0	\$136,100	\$790,615	\$0	\$0	\$20,156,817	\$22,370,554
FINES & FORFEITURES	\$968,000	\$0	\$0	\$71,000	\$0	\$0	\$0	\$1,039,000
INTEREST REVENUES	\$50,000	\$1,100	\$2,450	\$7,985	\$7,000	\$14,525	\$55,050	\$138,110
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$262,200	\$0	\$480	\$88,800	\$21,260,774	\$10,000	\$44,656	\$21,666,910
TOTAL REVENUES	\$29,816,117	\$426,100	\$3,113,550	\$1,996,477	\$28,361,378	\$55,525	\$20,256,523	\$84,025,670
TRANSFERS IN	\$298,357	\$206,600	\$263,734	\$2,109,904	\$1,006,300	\$1,929,662	\$2,570,603	\$8,385,160
TOTAL AVAILABLE RESOURCES	\$37,161,170	\$1,234,435	\$3,999,383	\$5,164,864	\$30,817,687	\$13,908,399	\$41,829,522	\$134,115,460
GENERAL ADMINISTRATION	\$1,399,738	\$0	\$0	\$1,314,036	\$0	\$0	\$0	\$2,713,774
FINANCIAL SERVICES	\$1,322,561	\$0	\$0	\$61,526	\$0	\$0	\$0	\$1,384,087
INFORMATION TECHNOLOGY	\$597,192	\$0	\$0	\$0	\$0	\$0	\$0	\$597,192
HUMAN RESOURCES	\$365,962	\$0	\$0	\$0	\$0	\$0	\$0	\$365,962
DEVELOPMENT SERVICES	\$2,420,638	\$0	\$0	\$742,800	\$0	\$0	\$0	\$3,163,438
PARKS AND LEISURE SERVICES	\$2,258,867	\$0	\$0	\$694,522	\$0	\$0	\$0	\$2,953,389
LIBRARY SERVICES	\$837,951	\$0	\$0	\$13,110	\$0	\$0	\$0	\$851,061
POLICE	\$8,275,172	\$0	\$3,336,625	\$202,894	\$0	\$0	\$0	\$11,814,691
FIRE	\$6,730,340	\$0	\$0	\$291,452	\$0	\$0	\$0	\$7,021,792
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$16,039,612	\$16,039,612
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$4,426,565	\$4,960,060	\$9,386,625
DEBT SERVICE	\$52,006	\$209,600	\$78,339	\$240,000	\$29,342,699	\$0	\$1,648,329	\$31,570,973
NON-DEPARTMENTAL	\$1,882,351	\$0	\$0	\$309,000	\$0	\$0	\$0	\$2,191,351
TOTAL EXPENDITURES	\$26,142,778	\$209,600	\$3,414,964	\$3,869,340	\$29,342,699	\$4,426,565	\$22,648,001	\$90,053,947
TRANSFERS OUT	\$4,653,770	\$470,264	\$0	\$194,163	\$26,113	\$250,000	\$3,039,695	\$8,634,005
FUND BALANCE-ENDING	\$6,364,622	\$554,571	\$584,419	\$1,101,361	\$1,448,875	\$9,231,834	\$16,141,826	\$35,427,508

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

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2010-11
FUND BALANCE-BEGINNING	\$7,180,119	\$411,095	\$903,347	\$1,319,402	\$2,159,684	\$11,848,320	\$18,143,315	\$41,965,282
PROPERTY TAXES	\$15,147,908	\$0	\$0	\$2,156	\$6,575,776	\$0	\$0	\$21,725,840
SALES TAXES & OTHER TAXES	\$5,446,306	\$450,794	\$0	\$0	\$0	\$0	\$0	\$5,897,100
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$597,292	\$0	\$0	\$0	\$597,292
FRANCHISE FEES	\$4,027,283	\$0	\$0	\$0	\$0	\$0	\$0	\$4,027,283
LICENSES & PERMITS	\$795,377	\$0	\$0	\$0	\$0	\$0	\$0	\$795,377
INTERGOVERNMENTAL	\$395,754	\$0	\$3,091,913	\$158,890	\$0	\$275,539	\$0	\$3,922,096
CHARGES FOR SERVICES	\$1,281,569	\$0	\$122,866	\$781,865	\$0	\$0	\$21,157,906	\$23,344,206
FINES & FORFEITURES	\$976,303	\$0	\$0	\$78,173	\$0	\$0	\$0	\$1,054,476
INTEREST REVENUES	\$42,634	\$674	\$1,953	\$2,661	\$10,713	\$32,604	\$45,782	\$137,020
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$176,764	\$1,947,535	\$5,959	\$198,475	\$1,368,621	\$2,066,728	\$119,081	\$5,883,163
TOTAL REVENUES	\$30,161,736	\$2,399,002	\$3,222,690	\$1,819,512	\$7,955,110	\$2,374,870	\$21,322,769	\$69,255,688
TRANSFERS IN	\$300,000	\$217,000	\$530,911	\$1,915,864	\$462,192	\$2,655,309	\$2,073,028	\$8,154,304
TOTAL AVAILABLE RESOURCES	\$37,641,855	\$3,027,097	\$4,656,948	\$5,054,778	\$10,576,986	\$16,878,500	\$41,539,112	\$119,375,274
GENERAL ADMINISTRATION	\$1,433,039	\$0	\$0	\$1,297,771	\$0	\$0	\$0	\$2,730,809
FINANCIAL SERVICES	\$1,288,086	\$0	\$0	\$49,714	\$0	\$0	\$0	\$1,337,801
INFORMATION TECHNOLOGY	\$585,627	\$0	\$0	\$0	\$0	\$0	\$0	\$585,627
HUMAN RESOURCES	\$312,220	\$0	\$0	\$0	\$0	\$0	\$0	\$312,220
DEVELOPMENT SERVICES	\$2,427,201	\$0	\$0	\$658,412	\$0	\$0	\$0	\$3,085,613
PARKS AND LEISURE SERVICES	\$2,244,688	\$0	\$0	\$721,498	\$0	\$0	\$0	\$2,966,187
LIBRARY SERVICES	\$855,003	\$0	\$0	\$24,468	\$0	\$0	\$0	\$879,471
POLICE	\$8,072,399	\$0	\$3,132,225	\$89,028	\$0	\$0	\$0	\$11,293,652
FIRE	\$6,687,893	\$0	\$0	\$248,789	\$0	\$0	\$0	\$6,936,681
PUBLIC UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$15,527,689	\$15,527,689
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$4,935,883	\$6,511,527	\$11,447,409
DEBT SERVICE	\$51,039	\$2,143,950	\$145,567	\$243,391	\$9,551,572	\$247,066	\$579,803	\$12,962,388
NON-DEPARTMENTAL	\$1,778,165	\$0	\$1,557	\$574,884	\$26,222	\$0	\$0	\$2,380,828
TOTAL EXPENDITURES	\$25,735,359	\$2,143,950	\$3,279,349	\$3,907,955	\$9,577,794	\$5,182,949	\$22,619,019	\$72,446,375
TRANSFERS OUT	\$4,859,799	\$281,413	\$314,862	\$96,117	\$0	\$643,329	\$2,724,719	\$8,920,239
FUND BALANCE-ENDING	\$7,046,696	\$601,734	\$1,062,737	6-33 \$1,050,705	\$999,191	\$11,052,222	\$16,195,374	\$38,008,660

**City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2012-2013**



**Total Budgeted Revenue
\$68,031,383**

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

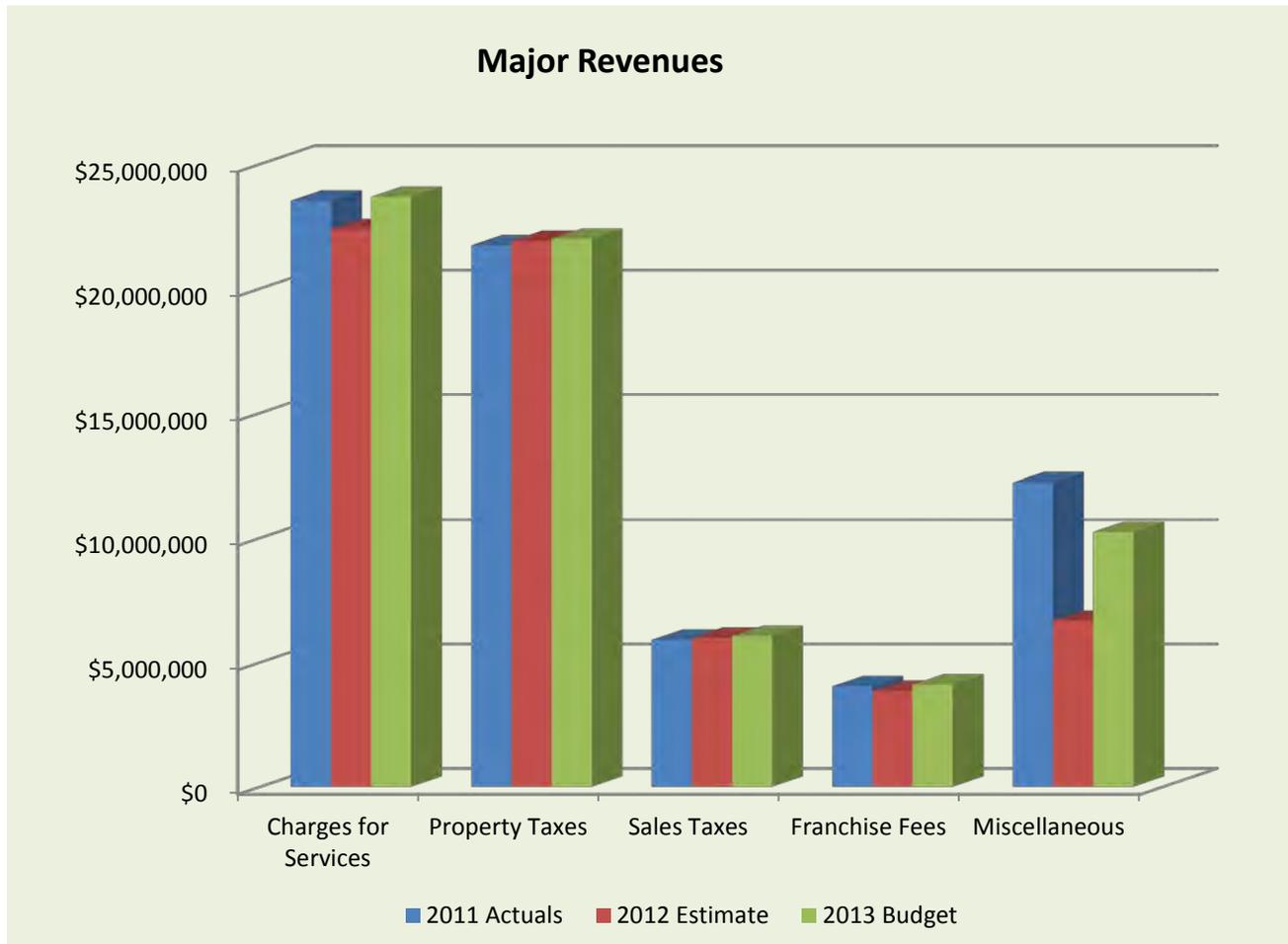
REVENUE TYPE	Actuals FY 2011	Projected FY 2012	Adopted FY 2013
PROPERTY TAXES			
CURRENT	\$20,322,243	\$20,583,604	\$20,569,781
DELINQUENT	\$486,058	\$420,000	\$420,000
PENALTIES & INTEREST	\$326,920	\$310,000	\$310,000
PAYMENT IN-LIEU OF TAX	\$590,619	\$590,619	\$688,544
Subtotal Property Taxes	<u>\$21,725,840</u>	<u>\$21,904,223</u>	<u>\$21,988,325</u>
SALES TAXES			
	<u>\$5,897,100</u>	<u>\$5,978,000</u>	<u>\$6,046,394</u>
HOTEL OCCUPANCY TAXES			
	<u>\$597,292</u>	<u>\$530,000</u>	<u>\$550,000</u>
UTILITY FRANCHISE FEES			
ELECTRIC	\$1,634,913	\$1,505,000	\$1,485,000
WATER & SEWER	\$675,432	\$675,432	\$962,290
TELEPHONE	\$337,617	\$301,000	\$301,000
NATURAL GAS	\$515,928	\$510,000	\$510,000
CABLE TELEVISION	\$510,333	\$500,000	\$490,000
911 EMERGENCY FEES	\$353,059	\$350,000	\$350,000
Subtotal Franchise Fees	<u>\$4,027,283</u>	<u>\$3,841,432</u>	<u>\$4,098,290</u>
ADMINISTRATIVE FEES			
FROM WATER & SEWER FUND TO GENERAL FUND	\$1,269,164	\$1,269,164	\$1,269,164
FROM DRAINAGE FUND TO GENERAL FUND	\$102,673	\$102,673	\$102,673
FROM SANITATION FUND TO GENERAL FUND	\$500,000	\$500,000	\$500,000
Subtotal Administrative Fees	<u>\$1,871,837</u>	<u>\$1,871,837</u>	<u>\$1,871,837</u>
LICENSES & PERMITS			
BUILDING PERMITS	\$589,592	\$525,000	\$425,000
ZONING & APPLICATIONS FEES	\$10,830	\$11,000	\$11,000
DEVELOPMENT PERMITS	\$19,152	\$20,000	\$20,000
ROW PERMITS	\$0	\$0	\$0
BEVERAGE PERMITS & FEES	\$30	\$0	\$0
ALARM PERMITS	\$175,973	\$180,000	\$180,000
Subtotal Licenses & Permits	<u>\$795,577</u>	<u>\$736,000</u>	<u>\$636,000</u>
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	\$311,304	\$595,084	\$248,067
DESOTO ECONOMIC DEVELOPMENT CORP	\$0	\$30,000	\$30,000
PARTICIPANT CITY SHARE INCOME	\$3,091,913	\$2,974,520	\$3,109,768
DESOTO ISD	\$303,343	\$300,000	\$280,000
FUNDS AWARDED	\$65,535	\$50,000	\$70,000
Subtotal Intergovernmental	<u>\$3,772,096</u>	<u>\$3,949,604</u>	<u>\$3,737,835</u>
CHARGES FOR SERVICES			
FIRE & AMBULANCE CHARGES	\$832,745	\$903,250	\$973,250
ALARM MONITORING	\$85,851	\$102,100	\$107,800
CREDIT CARD & PHONE SERVICE FEE	\$37,015	\$34,000	\$34,000
HEALTH INSPECTIONS	\$49,871	\$50,000	\$50,000
MOWING SERVICE	\$122,736	\$100,000	\$100,000
LIBRARY USAGE FEES	\$14,217	\$12,500	\$12,500
FIRE TRAINING TUITION & EQUIP	\$234,420	\$274,400	\$281,800
WATER/SEWER SALES & SERVICE FEES	\$16,617,814	\$15,389,176	\$16,038,170
DRAINAGE CHARGES	\$1,472,474	\$1,491,150	\$1,491,150
SANITATION FEES	\$3,244,898	\$3,276,491	\$3,884,200
RECREATION FEES	\$807,291	\$733,487	\$702,987
OTHER CHARGES FOR SERVICES	\$2,156	\$4,000	\$2,000
Subtotal Charges For Services	<u>\$23,521,487</u>	<u>\$22,370,554</u>	<u>\$23,677,857</u>
FINES AND FORFEITURES			
	<u>\$1,054,476</u>	<u>\$1,039,000</u>	<u>\$1,083,000</u>
INTEREST			
	<u>\$119,462</u>	<u>\$138,110</u>	<u>\$114,735</u>

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2011	Projected FY 2012	Adopted FY 2013
MISCELLANEOUS			
DEBT PROCEEDS & OTHER FINANCING SOURCES	\$5,382,884	\$21,285,774	\$3,825,000
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$193,227	\$21,900	\$21,900
TOWER RENTAL/LEASE INCOME	\$101,209	\$61,656	\$104,000
OTHER MISCELLANEOUS	\$311,158	\$297,580	\$276,210
Subtotal Miscellaneous Revenue	\$5,988,477	\$21,666,910	\$4,227,110
TOTAL REVENUES	\$69,370,925	\$84,025,670	\$68,031,383
INTERFUND TRANSFERS			
FROM GENERAL FUND TO OTHER FUNDS	\$4,070,375	\$3,880,499	\$4,193,830
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$314,862	\$0	\$0
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$0	\$0	\$0
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$281,413	\$470,264	\$469,339
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$95,236	\$194,163	\$236,251
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$0	\$0	\$0
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$300,000	\$287,320	\$137,320
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$343,329	\$594,510	\$0
FROM PUBLIC UTILITIES FUNDS TO OTHER FUNDS	\$1,880,600	\$1,761,376	\$1,935,118
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$795,000	\$1,147,028	\$1,144,220
FROM SANITATION FUNDS TO OTHER FUNDS	\$50,000	\$50,000	\$50,000
Subtotal Interfund Transfers	\$8,130,815	\$8,385,160	\$8,166,078
GRAND TOTAL REVENUES BY MAJOR TYPE	\$77,501,740	\$92,410,830	\$76,197,461

MAJOR REVENUE COMPARISON

ALL FUNDS



	<u>2011 Actuals</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>
Charges for Services	\$ 23,521,487	\$ 22,370,554	\$ 23,677,857
Property Taxes	\$ 21,725,840	\$ 21,904,223	\$ 21,988,325
Sales Taxes	\$ 5,897,100	\$ 5,978,000	\$ 6,046,394
Franchise Fees	\$ 4,027,283	\$ 3,841,432	\$ 4,098,290
Miscellaneous	\$ 12,207,916	\$ 6,660,740	\$ 10,233,945

The first column for each group represents the actual revenues for the FY 2011, the second column represents the projected revenues for the FY 2012 and the third column represents the adopted revenues for FY 2013.

Charges for services represent 34.81% 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.

Three-Year Comparison of Major Revenues All Funds

The Storm Drainage Utility fund accounts for all activities necessary to operate and maintain the Storm Drainage Utility program. Storm drainage fees were increased effective fiscal year 2005 to provide for debris, tree and brush removal along Ten Mile Creek and to construct erosion control improvements at Meadows Parkway. Storm water fees are assessed monthly on all developed properties within the City.

The Sanitation enterprise fund was created during fiscal year 2002. This entity accounts for solid waste collection services, litter control and median beautification, street sweeping and household hazardous waste collection. Sanitation fund revenue is budgeted for \$3,884,200 for fiscal year 2013; an increase of \$639,302 over actuals for fiscal year 2011 revenues. This increase is due to a newly approved contract for services which projects increased revenues to the City.

Property Taxes represent 32.32% of total budgeted revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District at 100% of market value and certified by the Chief Appraiser. The 2012 certified taxable value of \$2,779,938,575 used to build the FY 2013 budget is a .56% decrease over the 2011 certified taxable value. The City has adopted a property tax rate of \$0.7574 per \$100 of valuation. This is unchanged from the previous year. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. The City has adopted a tax rate of \$0.5199 for operations and maintenance, unchanged from the previous fiscal year. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of \$0.2375 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This represents an increase of 1.50 cents from prior year. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

Hotel and Sales Taxes represent 8.89% of total budgeted revenues. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of DeSoto. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, 3/8 cent is used for the DeSoto Economic Development Corporation and 1/8 cent belongs to the DeSoto Park Development Corporation. Hotel Occupancy tax is remitted directly to the City from hotels within the City based upon 7% of gross hotel room rental revenue.

Franchise Fees are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. Franchise fees for the 2013 fiscal year are estimated to be \$4,098,290, an increase from the prior year's projected revenues of \$3,841,432.

Miscellaneous Revenue is generated from a variety of sources. General Obligation bond sale proceeds are the single largest revenue source in this category and there are approximately 43.5 million in bond sales projected for FY 2013. Participant share revenues are the primary funding source of the Southwest Regional Communications Center (SWRCC) and the Regional Jail.

Three-Year Comparison of Major Revenues All Funds

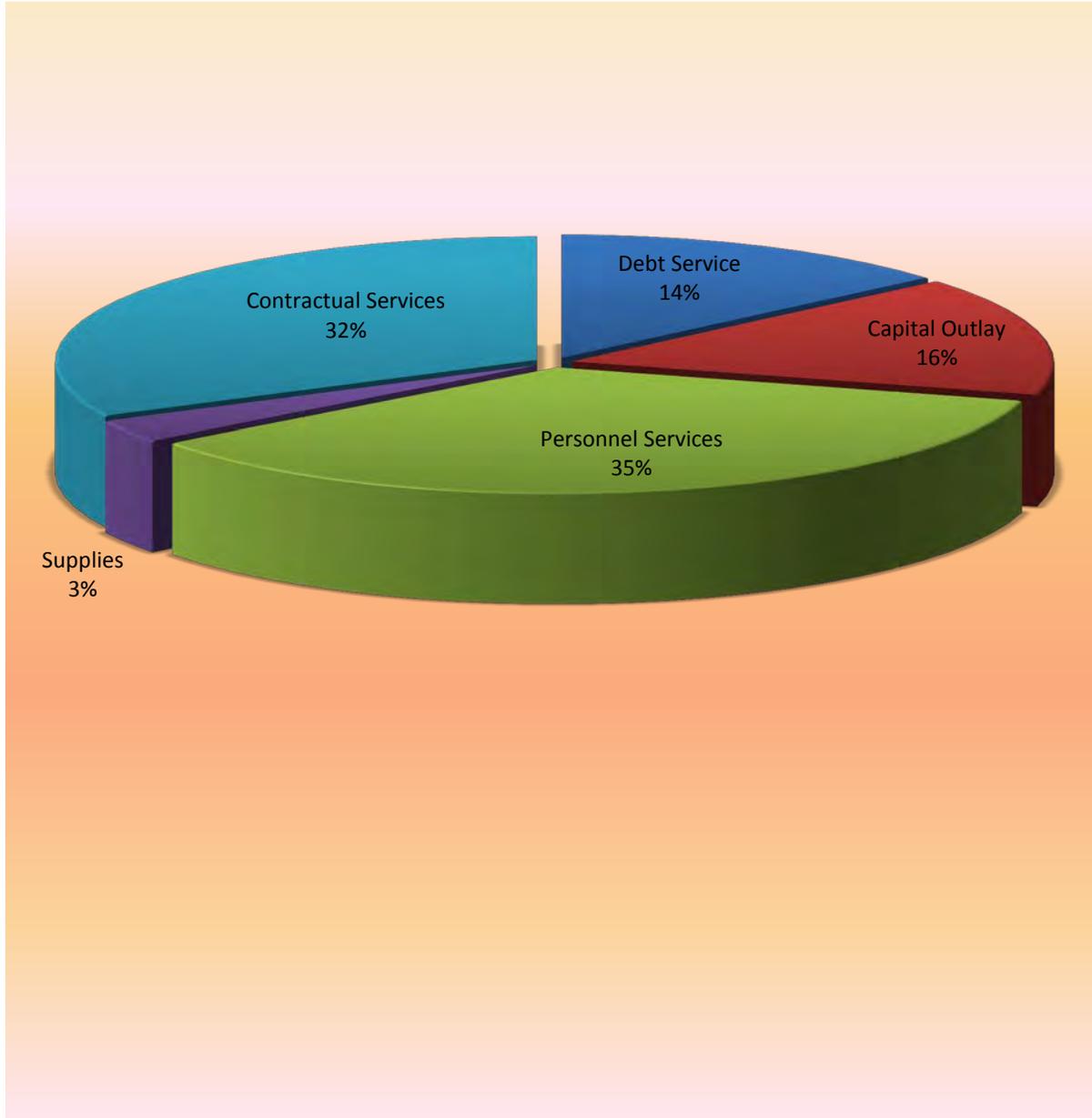
SWRCC provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Revenue to support the Regional Dispatch fund comes, in large part, from the three cities (Cedar Hill, DeSoto and Duncanville) serviced by the operation. Regional Dispatch revenues are projected to increase approximately \$5,000 due to increases in alarm monitoring revenues.

The Regional Jail was established to maintain a central location for expedient and professional book-in and detention services of arrested individuals for the police agencies of Cedar Hill, DeSoto and Lancaster in a cost-effective manner. Funding for the Regional Jail is projected to increase \$7,150 due to additional costs related to funding an additional part-time employee.

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY	Projected FY	Adopted FY
		2011	2012	2013
101	GENERAL FUND	\$30,161,736	\$29,746,117	\$30,471,195
102	PEG FUND	\$0	\$70,000	\$70,000
111	SW REGIONAL COMM. CENTER FUND	\$2,546,990	\$2,551,152	\$2,677,300
112	CITY JAIL OPERATIONS	\$525,125	\$562,398	\$576,698
118	PARK DEVELOPMENT CORP. FUND	\$451,298	\$425,600	\$425,600
209	POLICE DEPT.-STATE SEIZED FUND	\$9,574	\$10,100	\$40,200
210	POLICE DEPT.- FED SEIZED FUNDS	\$59,147	\$40,200	\$40,200
211	POLICE COMMUNITY-ORIENTED FUND	\$27,942	\$10,000	\$10,000
213	EMS SPECIAL REVENUE FUND	\$12,937	\$11,000	\$12,000
221	HOTEL OCCUPANCY TAX FUND	\$610,206	\$531,000	\$550,500
222	NANCE FARM FUND	\$34,886	\$318,409	\$0
223	YOUTH SPORTS ASSOC-BASEBALL	\$34,788	\$31,000	\$32,000
224	JUVENILE CASE MANAGER FUND	\$32,518	\$26,150	\$30,150
225	MUNICIPAL COURT TECHNOLOGY	\$26,227	\$25,100	\$25,100
226	MUNICIPAL COURT SECURITY FUND	\$19,942	\$22,000	\$20,250
227	RECREATION REVOLVING FUND	\$347,002	\$343,370	\$344,770
228	FIRE TRAINING FUND	\$235,145	\$300,000	\$307,400
229	POLICE GRANT FUND	\$24,156	\$10,043	\$7,891
230	ENERGY MANAGEMENT FUND	\$0	\$0	\$0
231	PALS-SENIOR CENTER	\$15,260	\$13,695	\$14,875
233	YOUTH SPORTS ASSOC-SOCCER	\$58,848	\$60,300	\$50,000
234	POLICE-HOMELAND SECURE GRANT	\$9,293	\$114,700	\$0
237	HISTORICAL FOUNDATION	\$45	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$63,648	\$64,625	\$61,500
239	YOUTH SPORTS ASSOC-BASKETBALL	\$33,273	\$32,830	\$29,000
240	HEALTH FACILITIES DEVEL CORP	\$47	\$45	\$45
241	HOUSING FINANCE CORP	\$117,768	\$30	\$30
242	INDUSTRIAL DEVEL. AUTHORITY	\$72	\$50	\$50
247	YOUTH SPORTS-GIRLS SOFTBALL	\$2,210	\$3,295	\$2,100
264	FIRE GRANT FUND	\$15,116	\$15,425	\$0
305	BOND DEBT SERVICE FUND	\$7,949,661	\$28,361,378	\$6,888,549
347	DEBT SERVICE PARKS DEVELOPMENT	\$1,947,705	\$500	\$300
370	CLOSED-2001 CERT ESCROW	\$5,448	\$0	\$0
401	FIRE PPE REPLACEMENT	\$210	\$250	\$250
402	FIRE EQUIP. REPLACEMENT FUND	\$289	\$1,500	\$1,500
403	FURNITURE REPLACEMENT FUND	\$0	\$0	\$0
406	COMMAND VEHICLE FIRE	\$5,886	\$1,100	\$1,100
407	PARK MAINTENANCE	\$195	\$200	\$200
408	POOL MAINTENANCE FUND	\$99	\$125	\$125
409	POLICE EQUIPMENT REPLACE FUND	\$74	\$250	\$250
410	FACILTY MAINTENANCE	\$41	\$250	\$250
411	CLOSED-SWRCC RADIO REPLACEMENT	\$150,576	\$0	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$715	\$1,000	\$1,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$17	\$0	\$0
417	PARK LAND DEDICATION	\$158	\$10,300	\$10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	\$113,001	\$31,000	\$31,000
420	EQUIPMENT REPLACEMENT FUND	\$396,164	\$1,000	\$1,000
439	2007 PARK IMPROVEMENTS	\$265	\$50	\$0
465	CLOSED-2006 STREET IMPROVEMENT	\$1,819	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$22,204	\$4,000	\$4,000
468	2008 STREET IMPROVEMENTS GO'S	\$2,023	\$2,000	\$1,000
486	GENERAL FUND CAPITAL IMPROV	\$309,201	\$0	\$0
488	CLOSED-2008 TOWN CTR ROOF GOS	\$257	\$0	\$0
489	2009 STREET IMPROVEMENTS GO	\$1,866	\$2,500	\$2,500
490	2009 STREET IMPROVEMENTS CO	\$523,464	\$0	\$0
502	PUBLIC UTILITY FUND	\$16,688,142	\$15,448,832	\$16,078,170
503	WATER METER REPLACEMENT FUND	\$816	\$1,000	\$1,000
504	WATER/SEWER EQUIP REPLACE FUND	\$23	\$50	\$75
508	CIP-WATER & SEWER FUND	\$176,479	\$20,000	\$3,815,000
522	STORM DRAINAGE UTILITY FUND	\$1,473,264	\$1,492,150	\$1,492,150
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0
528	DRAINAGE IMPROVEMENTS FUND	\$2,956	\$15,000	\$2,500
552	SANITATION ENTERPRISE FUND	\$3,246,886	\$3,279,491	\$3,887,200
553	SANITATION EQUIP REPLACE FUND	\$15	\$0	\$0
624	LIBRARY REVENUE FUND	\$16,694	\$13,110	\$13,110
702	HELIPORT PROJECT-2011A BONDS	\$845,254	\$0	\$0
	TOTAL REVENUES BY FUND	\$69,357,061	\$84,025,670	\$68,031,383

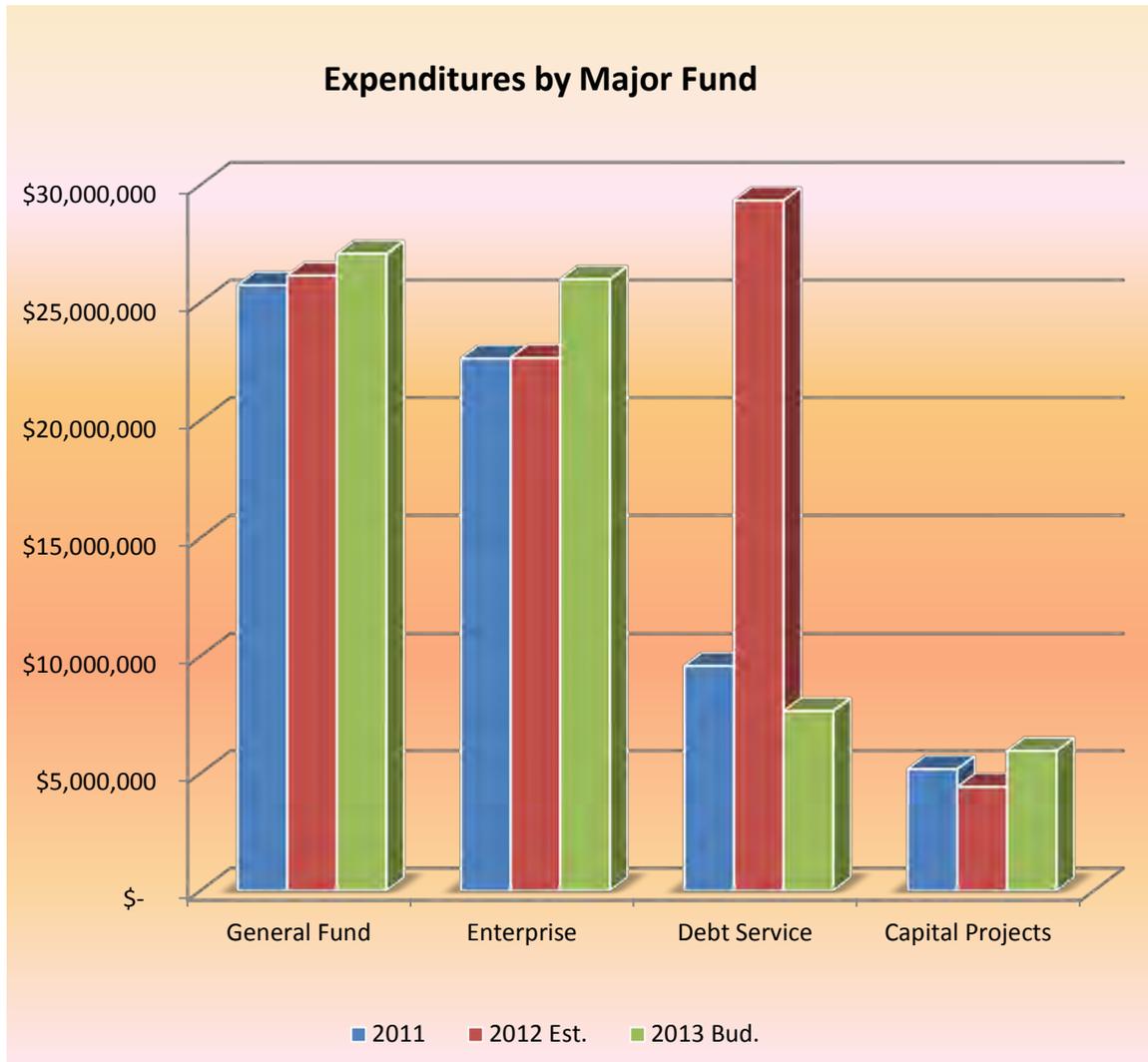
**City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2012-2013**



**Total Budgeted Expenditures
\$74,076,539**

Fund No	Fund Name	Service &						TOTAL
		Personnel Services	Supplies	Professional Fees	Capital Outlay	Debt Service	Interfund Transfers	
101	GENERAL FUND	\$21,075,415	\$1,000,439	\$4,851,111	\$19,840	\$50,940	\$4,190,130	\$31,187,875
102	PEG FUND	\$0	\$0	\$58,855	\$10,000	\$0	\$0	\$68,855
111	SW REGIONAL COMM. CENTER FUND	\$1,877,246	\$157,207	\$646,043	\$18,725	\$77,959	\$0	\$2,777,180
112	CITY JAIL OPERATIONS	\$718,699	\$24,675	\$100,362	\$0	\$0	\$0	\$843,736
118	PARK DEVELOPMENT CORP. FUND	\$0	\$0	\$0	\$0	\$0	\$469,339	\$469,339
209	POLICE DEPT.-STATE SEIZED FUND	\$0	\$30,000	\$10,000	\$0	\$0	\$0	\$40,000
210	POLICE DEPT.- FED SEIZED FUNDS	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
211	POLICE COMMUNITY-ORIENTED FUND	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
213	EMS SPECIAL REVENUE FUND	\$0	\$9,000	\$0	\$3,000	\$0	\$0	\$12,000
221	HOTEL OCCUPANCY TAX FUND	\$0	\$0	\$462,192	\$0	\$0	\$109,920	\$572,112
223	YOUTH SPORTS ASSOC-BASEBALL	\$0	\$0	\$31,000	\$0	\$0	\$0	\$31,000
224	JUVENILE CASE MANAGER FUND	\$20,008	\$1,000	\$3,500	\$0	\$0	\$0	\$24,508
225	MUNICIPAL COURT TECHNOLOGY	\$0	\$17,000	\$8,500	\$0	\$0	\$0	\$25,500
226	MUNICIPAL COURT SECURITY FUND	\$5,020	\$5,000	\$2,600	\$35,000	\$0	\$10,000	\$57,620
227	RECREATION REVOLVING FUND	\$34,634	\$23,500	\$313,440	\$0	\$0	\$70,000	\$441,574
228	FIRE TRAINING FUND	\$167,690	\$44,450	\$47,000	\$0	\$0	\$46,331	\$305,471
229	POLICE GRANT FUND	\$0	\$8,230	\$0	\$0	\$0	\$0	\$8,230
230	ENERGY MANAGEMENT FUND	\$0	\$0	\$1,821,000	\$0	\$240,000	\$0	\$2,061,000
231	PALS-SENIOR CENTER	\$0	\$0	\$18,125	\$0	\$0	\$0	\$18,125
233	YOUTH SPORTS ASSOC-SOCCER	\$0	\$0	\$49,000	\$0	\$0	\$0	\$49,000
234	POLICE-HOMELAND SECURE GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	CLOSED-LONE STAR LIBRARY GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$0	\$0	\$52,642	\$0	\$0	\$0	\$52,642
239	YOUTH SPORTS ASSOC-BASKETBALL	\$0	\$0	\$28,000	\$0	\$0	\$0	\$28,000
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$0	\$0	\$0	\$0	\$100
241	HOUSING FINANCE CORP	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$0	\$250	\$0	\$0	\$0	\$0	\$250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$0	\$0	\$1,100	\$0	\$0	\$0	\$1,100
264	FIRE GRANT FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	BOND DEBT SERVICE FUND	\$0	\$0	\$17,322	\$0	\$7,639,143	\$0	\$7,656,465
347	DEBT SERVICE PARKS DEVELOPMENT	\$0	\$0	\$0	\$0	\$211,650	\$0	\$211,650
401	FIRE PPE REPLACEMENT	\$0	\$85,966	\$0	\$0	\$0	\$0	\$85,966
402	FIRE EQUIP. REPLACEMENT FUND	\$0	\$91,000	\$0	\$0	\$0	\$0	\$91,000
403	FURNITURE REPLACEMENT FUND	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
406	COMMAND VEHICLE FIRE	\$0	\$3,200	\$11,500	\$0	\$0	\$0	\$14,700
407	PARK MAINTENANCE	\$0	\$40,000	\$0	\$0	\$0	\$0	\$40,000
408	POOL MAINTENANCE FUND	\$0	\$0	\$11,000	\$0	\$0	\$0	\$11,000
409	POLICE EQUIPMENT REPLACE FUND	\$0	\$94,071	\$0	\$0	\$0	\$0	\$94,071
410	FACILITY MAINTENANCE	\$0	\$0	\$283,979	\$0	\$0	\$0	\$283,979
412	ELECTRON.EQUIP.REPLACE.FUND	\$0	\$103,000	\$0	\$60,000	\$0	\$0	\$163,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
417	PARK LAND DEDICATION	\$0	\$0	\$0	\$56,825	\$0	\$0	\$56,825
419	CAPITAL IMPR.-OTHER PUBL WKS	\$0	\$0	\$0	\$564,000	\$0	\$0	\$564,000
420	EQUIPMENT REPLACEMENT FUND	\$0	\$185,600	\$0	\$296,300	\$245,400	\$100,000	\$827,300
439	2007 PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463	CLOSED-2004 STREET IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465	CLOSED-2006 STREET IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$0	\$0	\$0	\$335,000	\$0	\$0	\$335,000
468	2008 STREET IMPROVEMENTS GO'S	\$0	\$0	\$0	\$157,000	\$0	\$0	\$157,000
486	GENERAL FUND CAPITAL IMPROV	\$0	\$0	\$0	\$30,000	\$0	\$0	\$30,000
489	2009 STREET IMPROVEMENTS GO	\$0	\$0	\$0	\$0	\$0	\$0	\$0
490	2009 STREET IMPROVEMENTS CO	\$0	\$0	\$0	\$3,014,000	\$0	\$0	\$3,014,000
502	PUBLIC UTILITY FUND	\$1,769,386	\$112,160	\$11,209,720	\$31,000	\$10,000	\$1,931,555	\$15,063,821
503	WATER METER REPLACEMENT FUND	\$0	\$0	\$467,163	\$0	\$0	\$0	\$467,163
504	WATER/SEWER EQUIP REPLACE FUND	\$0	\$0	\$0	\$132,800	\$0	\$0	\$132,800
508	CIP-WATER & SEWER FUND	\$0	\$0	\$0	\$5,686,000	\$962,459	\$0	\$6,648,459
522	STORM DRAINAGE UTILITY FUND	\$290,623	\$25,100	\$177,673	\$0	\$350	\$1,144,220	\$1,637,966
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
528	DRAINAGE IMPROVEMENTS FUND	\$0	\$0	\$0	\$675,000	\$769,220	\$0	\$1,444,220
552	SANITATION ENTERPRISE FUND	\$267,561	\$36,575	\$3,315,186	\$0	\$0	\$47,000	\$3,666,322
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
624	LIBRARY REVENUE FUND	\$0	\$6,510	\$6,600	\$0	\$0	\$0	\$13,110
702	HELIPORT PROJECT-2011A BONDS	\$0	\$0	\$0	\$270,000	\$0	\$0	\$270,000
		\$26,226,282	\$2,174,033	\$24,024,613	\$11,444,490	\$10,207,121	\$8,118,495	\$82,195,034

CITY OF DESOTO, TEXAS
THREE YEAR COMPARISON OF MAJOR EXPENDITURES
ALL FUNDS



	<u>2011</u>	<u>2012 Est.</u>	<u>2013 Bud.</u>
General Fund	\$25,735,359	\$26,142,778	\$27,066,600
Enterprise	\$22,619,019	\$22,648,001	\$25,987,976
Debt Service	\$ 9,577,794	\$29,342,699	\$ 7,656,465
Capital Projects	\$ 5,182,949	\$ 4,426,565	\$ 5,957,841

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	Fund Description	Actuals FY 2011	Projected FY 2012	Adopted FY 2013
101	GENERAL FUND	\$32,296,615	\$26,142,778	\$26,997,745
102	PEG FUND	\$0	\$0	\$68,855
111	SW REGIONAL COMM. CENTER FUND	\$6,934,062	\$2,625,917	\$2,777,180
112	CITY JAIL OPERATIONS	\$858,813	\$789,047	\$843,736
118	PARK DEVELOPMENT CORP. FUND	\$2,421,322	\$0	\$0
209	POLICE DEPT.-STATE SEIZED FUND	\$12,253	\$22,973	\$40,000
210	POLICE DEPT.- FED SEIZED FUNDS	\$33,312	\$40,000	\$40,000
211	POLICE COMMUNITY-ORIENTED FUND	\$20,444	\$10,000	\$10,000
213	EMS SPECIAL REVENUE FUND	\$0	\$9,800	\$12,000
221	HOTEL OCCUPANCY TAX FUND	\$420,021	\$620,080	\$462,192
222	NANCE FARM FUND	\$528,113	\$141,000	\$0
223	YOUTH SPORTS ASSOC-BASEBALL	\$27,326	\$25,000	\$31,000
224	JUVENILE CASE MANAGER FUND	\$23,118	\$23,506	\$24,508
225	MUNICIPAL COURT TECHNOLOGY	\$20,884	\$27,000	\$25,500
226	MUNICIPAL COURT SECURITY FUND	\$5,712	\$11,020	\$47,620
227	RECREATION REVOLVING FUND	\$297,244	\$361,730	\$371,574
228	FIRE TRAINING FUND	\$239,345	\$266,227	\$259,140
229	POLICE GRANT FUND	\$13,726	\$15,221	\$8,230
230	ENERGY MANAGEMENT FUND	\$2,039,061	\$1,984,800	\$2,061,000
231	PALS-SENIOR CENTER	\$18,340	\$10,792	\$18,125
233	YOUTH SPORTS ASSOC-SOCCER	\$50,290	\$80,444	\$49,000
234	POLICE-HOMELAND SECURE GRANT	\$9,293	\$114,700	\$0
236	CLOSED-LONE STAR LIBRARY GRANT	\$10,592	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$78,749	\$46,466	\$52,642
239	YOUTH SPORTS ASSOC-BASKETBALL	\$29,038	\$28,596	\$28,000
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$100
241	HOUSING FINANCE CORP	\$79	\$0	\$20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$0	\$250	\$250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$2,022	\$1,100	\$1,100
264	FIRE GRANT FUND	\$15,116	\$15,425	\$0
305	BOND DEBT SERVICE FUND	\$9,121,529	\$29,342,699	\$7,656,465
347	DEBT SERVICE PARKS DEVELOPMENT	\$2,143,950	\$209,600	\$211,650
370	CLOSED-2001 CERT ESCROW	\$456,266	\$0	\$0
401	FIRE PPE REPLACEMENT	\$32,925	\$48,641	\$85,966
402	FIRE EQUIP. REPLACEMENT FUND	\$13,982	\$55,000	\$91,000
403	FURNITURE REPLACEMENT FUND	\$14,497	\$21,630	\$20,000
406	COMMAND VEHICLE FIRE	\$11,658	\$11,500	\$14,700
407	PARK MAINTENANCE	\$0	\$15,000	\$40,000
408	POOL MAINTENANCE FUND	\$36,241	\$11,000	\$11,000
409	POLICE EQUIPMENT REPLACE FUND	\$140,317	\$80,269	\$94,071
410	FACILITY MAINTENANCE	\$329,114	\$304,900	\$283,979
411	CLOSED-SWRCC RADIO REPLACEMENT	\$862,732	\$0	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$169,468	\$240,800	\$163,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$85,254	\$0	\$0
417	PARK LAND DEDICATION	\$26,231	\$46,825	\$56,825
419	CAPITAL IMPR.-OTHER PUBL WKS	\$837,724	\$701,000	\$564,000
420	EQUIPMENT REPLACEMENT FUND	\$1,288,559	\$694,700	\$727,300
439	2007 PARK IMPROVEMENTS	\$63,034	\$15,000	\$0
463	CLOSED-2004 STREET IMPROVEMENT	\$26,003	\$0	\$0
465	CLOSED-2006 STREET IMPROVEMENT	\$0	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$75,721	\$10,000	\$335,000
468	2008 STREET IMPROVEMENTS GO'S	\$639,178	\$242,000	\$157,000
486	GENERAL FUND CAPITAL IMPROV	\$58,027	\$0	\$30,000
487	CLOSED-2008 TOWN CTR GARG COS	\$97,785	\$0	\$0
490	2009 STREET IMPROVEMENTS CO	\$330,534	\$1,406,300	\$3,014,000
502	PUBLIC UTILITY FUND	\$11,537,929	\$12,244,376	\$13,132,266
503	WATER METER REPLACEMENT FUND	\$556,827	\$485,575	\$467,163
504	WATER/SEWER EQUIP REPLACE FUND	\$17,070	\$17,000	\$132,800
508	CIP-WATER & SEWER FUND	\$5,379,403	\$5,259,361	\$6,648,459
522	STORM DRAINAGE UTILITY FUND	\$479,755	\$421,353	\$493,746
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0
528	DRAINAGE IMPROVEMENTS FUND	\$1,209,996	\$1,271,678	\$1,444,220
552	SANITATION ENTERPRISE FUND	\$3,297,570	\$2,898,659	\$3,619,322
553	SANITATION EQUIP REPLACE FUND	\$140,469	\$50,000	\$50,000
624	LIBRARY REVENUE FUND	\$13,876	\$13,110	\$13,110
702	HELIPORT PROJECT-2011A BONDS	\$43,964	\$522,000	\$270,000
TOTAL EXPENDITURES BY FUND		\$85,942,479	\$90,053,947	\$74,076,539

GENERAL



FUND



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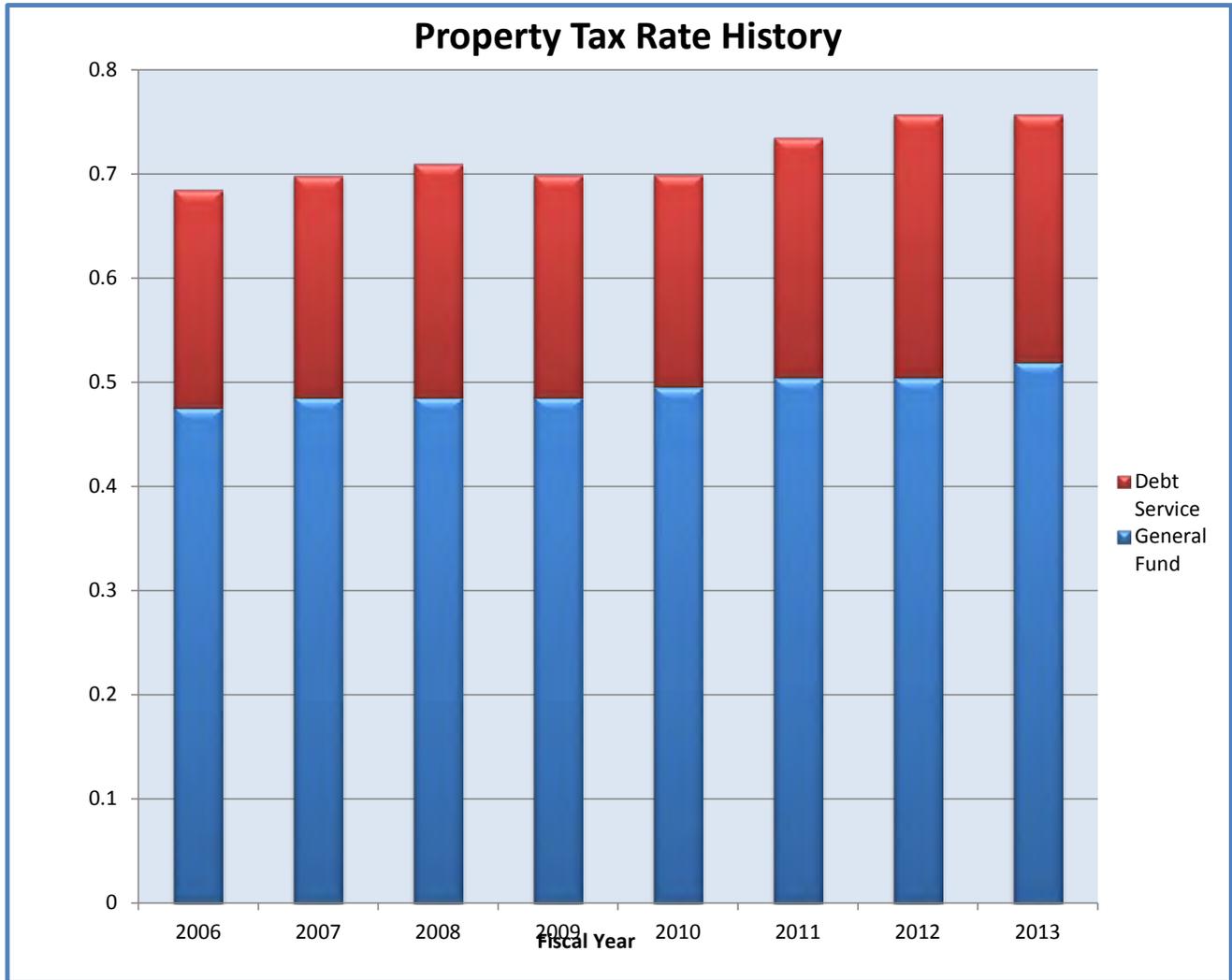
CITY OF DESOTO

GENERAL FUND

101

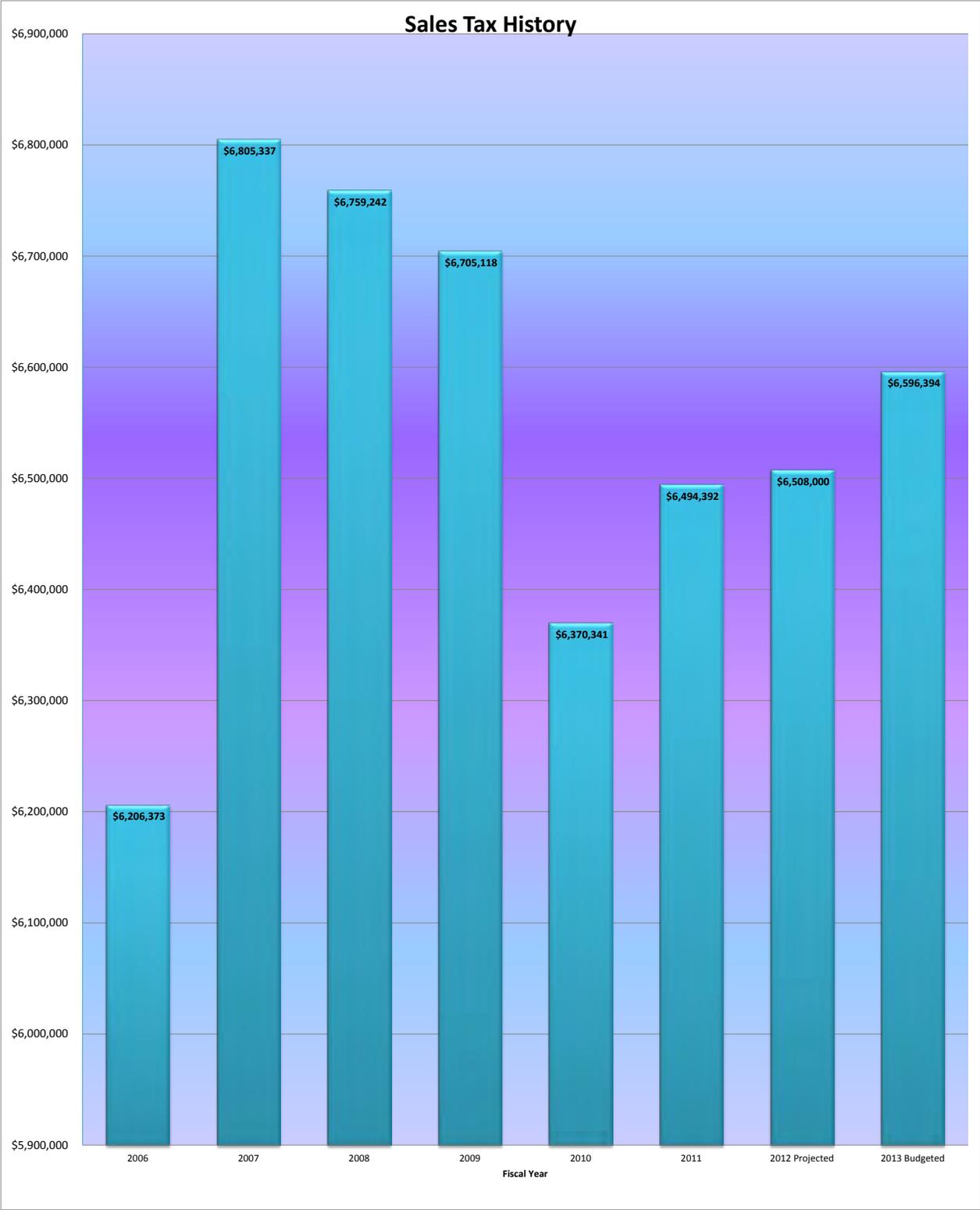
SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$7,180,119	\$7,046,696	\$7,046,696	\$6,294,622	\$ 5,737,444
REVENUES					
PROPERTY TAXES	\$15,147,908	\$14,705,031	\$14,810,619	\$15,141,445	\$15,141,445
FRANCHISE FEES	\$4,027,283	\$3,696,432	\$3,771,432	\$4,098,290	\$4,108,290
SALES TAXES	\$5,446,306	\$5,653,000	\$5,553,000	\$5,621,394	\$5,621,394
LICENSES & PERMITS	\$795,377	\$571,000	\$736,000	\$636,000	\$637,000
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FORFEITURES	\$976,303	\$974,000	\$968,000	\$1,008,000	\$1,014,000
INTERGOVERNMENTAL	\$395,754	\$336,007	\$436,007	\$483,007	\$483,007
INTEREST REVENUES	\$42,634	\$50,000	\$50,000	\$50,000	\$50,000
CHARGES FOR SERVICES	\$1,012,337	\$1,155,050	\$1,061,750	\$1,129,750	\$1,129,750
RECREATION FEES	\$269,232	\$226,500	\$225,272	\$225,272	\$225,300
MISCELLANEOUS	\$176,764	\$172,200	\$262,200	\$276,200	\$280,200
INTERFUND TRANSFERS	\$300,000	\$298,357	\$298,357	\$158,357	\$158,357
SOURCES	\$30,461,736	\$29,709,414	\$30,044,474	\$30,699,552	\$30,720,580
TOTAL AVAILABLE RESOURCES	\$ 37,641,854	\$ 36,756,110	\$ 37,091,170	\$ 36,994,174	\$36,458,024
APPROPRIATIONS					
PERSONNEL	\$20,890,560	\$20,572,298	\$20,902,507	\$21,075,415	\$21,150,006
SUPPLIES	\$924,730	\$976,464	\$953,013	\$1,000,439	\$999,964
SERVICES & PROFESSIONAL FEES	\$3,328,339	\$3,428,266	\$3,443,111	\$4,400,298	\$4,403,190
CAPITAL OUTLAY	\$0	\$0	\$0	\$29,840	\$28,000
TRANSFERS TO OTHER FUNDS	\$4,784,417	\$4,670,070	\$4,653,770	\$4,140,130	\$4,085,808
DEBT SERVICE	\$51,039	\$52,006	\$52,006	\$50,940	\$50,940
OPERATING EXPENDITURES	\$29,979,085	\$29,699,104	\$30,004,407	\$30,697,062	\$30,717,908
USES OF FUND BALANCE					
FICA EXP.-EMPLOYER	\$3,008	\$0	\$0	\$0	\$0
WORKER'S COMPENSATION	\$3	\$0	\$0	\$0	\$0
FINAL BENEFIT PAY EXPENSE	\$0	\$0	\$60,000	\$0	\$0
TRANSIT STUDY	\$101,157	\$0	\$32,973	\$0	\$0
CLAIMS/LITIGATION EXP.	\$0	\$0	\$122,500	\$0	\$0
LIGHTING OF STREET SIGNS	\$61,900	\$50,000	\$50,000	\$35,000	\$35,000
SUMMER INTERN PROGRAM	\$20,560	\$25,000	\$25,000	\$25,000	\$25,000
ECONOMIC INCENTIVES	\$97,663	\$221,335	\$221,335	\$221,335	\$221,335
HAMPTON RD MIXED USE ZONING	\$12,000	\$0	\$0	\$0	\$0
HAMPTON ROAD PILOT PROJECT	\$0	\$50,000	\$50,000	\$0	\$0
NEIGHBORHOOD GRANTS	\$19,841	\$20,000	\$20,000	\$0	\$0
BUSINESS GRANTS	\$0	\$0	\$35,000	\$0	\$0
USER FEE ANALYSIS	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
DESOTO READS	\$0	\$5,000	\$5,000	\$0	\$0
COUNCIL REDISTRICTING SERVICES	\$11,574	\$5,000	\$0	\$0	\$0
NEOGOV WORKFRCE MANGMNT PROG.	\$0	\$10,000	\$10,000	\$10,000	\$10,000
COMPREHENSIVE PLAN	\$0	\$0	\$0	\$50,000	\$50,000
PROJECT CREATE COMMUNITY EXP	\$9,100	\$10,000	\$10,000	\$10,000	\$0
CHRISTMAS EXPENSES	\$16,855	\$20,000	\$20,000	\$20,000	\$20,000
DPAC CONTRIBUTION	\$0	\$0	\$0	\$10,000	\$0
SUMMER YOUTH PROGRAM	\$73,537	\$75,000	\$75,000	\$75,000	\$75,000
FIREWORKS EXPENSES	\$23,189	\$25,000	\$25,000	\$30,000	\$30,000
TEXAS ONE:TIER 2	\$0	\$0	\$8,333	\$8,333	\$8,333
CORNER THEATER UPGRADE	\$0	\$7,000	\$7,000	\$0	\$0
CAPITALIZED GRANICUS EXPENSES	\$9,785	\$0	\$0	\$0	\$0
TRANS TO 411-SWRCC CAPITAL	\$75,000	\$0	\$0	\$0	\$0
TRANS TO 412 ELECTRONIC EQUIP	\$382	\$0	\$0	\$0	\$0
TRANS TO 486 GF CAPITAL IMPROV	\$0	\$0	\$0	\$50,000	\$50,000
TOTAL USES OF FUND BALANCE	\$616,073	\$538,335	\$792,141	\$559,668	\$539,668
TOTAL APPROPRIATIONS	\$30,595,158	\$30,237,439	\$30,796,548	\$31,256,730	\$31,257,576
FUND BALANCE-ENDING	\$7,046,696	\$6,518,671	\$6,294,622	\$5,737,444	\$5,200,448
Reserve Requirement - 60 days	4,928,069	4,882,044	4,932,231	5,046,092	5,049,519
Amount over/(under) Reserve Requirement	2,118,627	1,636,627	1,362,391	691,352	150,929
# days covered	86	80	77	68	62



<u>Fiscal Yr.</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
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
2012	0.50490	0.25250	0.75740
2013	0.51990	0.23750	0.75740

The General Fund 2013 tax rate of 51.99 cents per \$100 valuation includes a 1.50 cents increase for Maintenance and Operations expenditures. The Debt Service Fund 2013 tax rate of 23.75 cents per \$100 valuation includes a 1.50 cents decrease in principal and interest payments on bonded debt.



<u>Fiscal Year</u>	<u>Sales Tax</u>
2006	\$ 6,206,373
2007	\$ 6,805,337
2008	\$ 6,759,242
2009	\$ 6,705,118
2010	\$ 6,370,341
2011	\$ 6,494,392
2012 Projected	\$ 6,508,000
2013 Budgeted	\$ 6,596,394

CITY OF DESOTO
GENERAL FUND
101
REVENUES BY CATEGORY

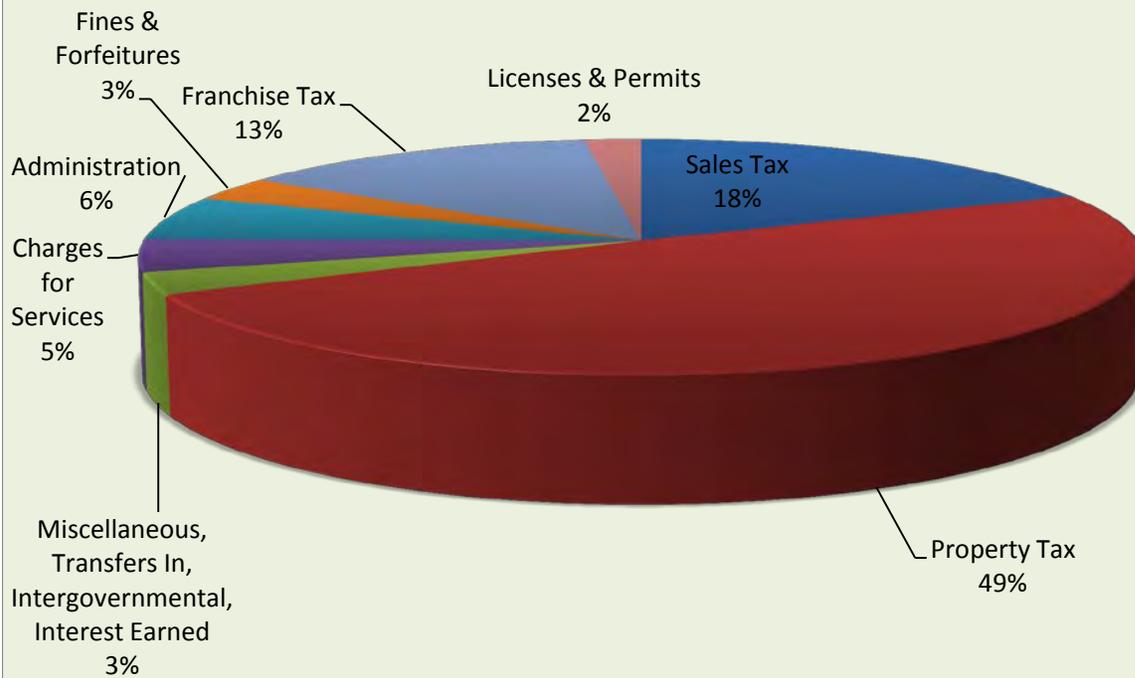
LINE ITEM REVENUES	ACTUALS FY 2011	BUDGET FY 2012	PROJECTED FY 2012	ADOPTED FY 2013	PLANNING FY 2014
FRANCHISE-ELECTRIC UTILITIES	\$1,634,913	\$1,485,000	\$1,505,000	\$1,485,000	\$1,485,000
FRANCHISE-NATURAL GAS UTILITY	\$515,928	\$510,000	\$510,000	\$510,000	\$510,000
FRANCHISE-TELEPHONE UTILITIES	\$337,617	\$301,000	\$301,000	\$301,000	\$301,000
FRANCHISE-CABLE TELEVISION	\$510,333	\$375,000	\$500,000	\$490,000	\$500,000
FRANCHISE-W & S UTILITIES(502)	\$675,432	\$675,432	\$675,432	\$962,290	\$962,290
911-EMERGENCY REV	\$353,059	\$350,000	\$350,000	\$350,000	\$350,000
FRANCHISE FEES	\$4,027,283	\$3,696,432	\$3,841,432	\$4,098,290	\$4,108,290
CURRENT TAXES	\$13,976,252	\$13,594,412	\$13,700,000	\$13,932,901	\$13,932,901
PAYMENT IN LIEU OF PROP. TAXES	\$590,619	\$590,619	\$590,619	\$688,544	\$688,544
DELINQUENT TAXES	\$346,779	\$300,000	\$300,000	\$300,000	\$300,000
PENALTIES & INTEREST	\$234,257	\$220,000	\$220,000	\$220,000	\$220,000
PROPERTY TAXES	\$15,147,908	\$14,705,031	\$14,810,619	\$15,141,445	\$15,141,445
SALES TAX	\$3,606,349	\$3,593,394	\$3,593,394	\$3,692,394	\$3,692,394
MIXED DRINK TAX	\$36,782	\$33,000	\$33,000	\$33,000	\$33,000
SALES TAX FOR PROP TAX REDUCT.	\$1,803,175	\$2,026,606	\$1,926,606	\$1,896,000	\$1,896,000
SALES TAX	\$5,446,306	\$5,653,000	\$5,553,000	\$5,621,394	\$5,621,394
BUILDING PERMITS	\$589,592	\$360,000	\$525,000	\$425,000	\$426,000
DEVELOPMENT PERMIT FEES	\$18,952	\$20,000	\$20,000	\$20,000	\$20,000
ALARM PERMITS REVENUE	\$175,973	\$180,000	\$180,000	\$180,000	\$180,000
ZONING & APPLICATION FEES	\$10,830	\$11,000	\$11,000	\$11,000	\$11,000
LICENSES & PERMITS	\$795,377	\$571,000	\$736,000	\$636,000	\$637,000
REIMB-ADMIN COST FROM 502 W/S	\$1,269,164	\$1,269,164	\$1,269,164	\$1,269,164	\$1,269,164
REIMB-ADMIN COST FROM 522 DRNG	\$102,673	\$102,673	\$102,673	\$102,673	\$102,673
REIMB-ADMIN COST FROM 552 SANI	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
ADMINISTRATIVE FEES	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FEES MUNICIPAL COURT	\$864,697	\$864,000	\$864,000	\$904,000	\$904,000
COURT TAX RETAINAGE	\$55,853	\$48,000	\$48,000	\$48,000	\$48,000
VEHICLE STORAGE & IMP FEES	\$9,868	\$16,000	\$10,000	\$10,000	\$16,000
LIBRARY FINES	\$45,886	\$46,000	\$46,000	\$46,000	\$46,000
FINES & FORFEITURES	\$976,303	\$974,000	\$968,000	\$1,008,000	\$1,014,000
INTERGOVERNMENTAL REVENUE	\$42,135	\$136,007	\$136,007	\$136,007	\$136,007
MATCHING GRANT FUNDS	\$17,018	\$0	\$0	\$0	\$0
INTERGOVT-DESOTO ISD	\$303,343	\$200,000	\$300,000	\$280,000	\$347,000
INTERGOVERNMENTAL REIMBURSE	\$33,258	\$0	\$0	\$0	\$0
INTERGOV'T REIMBURSE-CDBG GRNT	\$0	\$0	\$0	\$67,000	\$0
INTERGOVERNMENTAL	\$395,754	\$336,007	\$436,007	\$483,007	\$483,007
INTEREST REVENUE	\$42,634	\$50,000	\$50,000	\$50,000	\$50,000

REVENUES BY CATEGORY

LINE ITEM REVENUES	ACTUALS FY 2011	BUDGET FY 2012	PROJECTED FY 2012	ADOPTED FY 2013	PLANNING FY 2014
FIRE & AMBULANCE RUNS	\$11,260	\$18,000	\$18,000	\$18,000	\$18,000
AMBULANCE SERVICE CHARGE	\$817,210	\$977,000	\$880,000	\$950,000	\$950,000
FIRE PREVENTION INSPECTIONS	\$4,275	\$5,250	\$5,250	\$5,250	\$5,250
LIBRARY INTERNET PRINTING	\$4,829	\$4,500	\$4,500	\$4,500	\$4,500
MOWING REVENUE	\$122,736	\$100,000	\$100,000	\$100,000	\$100,000
HEALTH INSPECTIONS	\$49,871	\$50,000	\$50,000	\$50,000	\$50,000
NSF COLL. & SERVICE FEES	\$70	\$0	\$0	\$0	\$0
MAPS & PUBLICATIONS	\$2,086	\$300	\$4,000	\$2,000	\$2,000
CHARGES FOR SERVICES	\$1,012,337	\$1,155,050	\$1,061,750	\$1,129,750	\$1,129,750
PAVILION RENTAL	\$13,350	\$9,000	\$9,000	\$9,000	\$9,000
LINEN SERVICE FEES	\$0	\$7,000	\$5,000	\$5,000	\$5,000
PAVILION RENTAL-GRIMES PARK	\$0	\$0	\$0	\$0	\$0
LIFEGUARD TRAINING	\$2,720	\$0	\$0	\$0	\$0
POOL RENTALS	\$7,810	\$4,000	\$5,000	\$5,000	\$5,000
SWIM LESSONS	\$16,684	\$11,500	\$11,500	\$11,500	\$11,500
CONCESSION REVENUE	\$3,291	\$13,500	\$3,272	\$3,272	\$3,300
SWIM POOL DAILY ADMISSION	\$65,358	\$48,000	\$48,000	\$48,000	\$48,000
CIVIC CENTER REVENUES	\$138,447	\$115,000	\$125,000	\$125,000	\$125,000
GRIMES PARK FACILITY REVENUE	\$4,475	\$3,500	\$3,500	\$3,500	\$3,500
RECREATION PASSES	\$17,098	\$15,000	\$15,000	\$15,000	\$15,000
RECREATION FEES	\$269,232	\$226,500	\$225,272	\$225,272	\$225,300
MISCELLANEOUS REVENUE	\$80,223	\$60,000	\$150,000	\$75,000	\$75,000
FINANCE ADMIN FEE-111 SWRCC	\$0	\$0	\$0	\$27,000	\$27,000
FILING FEE FOR CANDIDATES	\$100	\$200	\$200	\$200	\$200
REVENUES FROM LEASE/RENT	\$23,952	\$22,000	\$22,000	\$84,000	\$88,000
AUCTION PROCEEDS	\$72,490	\$90,000	\$90,000	\$90,000	\$90,000
MISCELLANEOUS	\$176,764	\$172,200	\$262,200	\$276,200	\$280,200
TRANS FROM 226-COURT SECURITY	\$0	\$0	\$0	\$10,000	\$10,000
TRANS FROM 228-FIRE TRAINING	\$0	\$11,037	\$11,037	\$11,037	\$11,037
TRANS FROM 401-FIRE PPE REPLAC	\$0	\$37,320	\$37,320	\$37,320	\$37,320
TRANS FROM 420 EQUIP REPLACE	\$300,000	\$250,000	\$250,000	\$100,000	\$100,000
INTERFUND TRANSFERS	\$300,000	\$298,357	\$298,357	\$158,357	\$158,357
TOTAL REVENUES	\$30,461,736	\$29,709,414	\$30,114,474	\$30,699,552	\$30,720,580

General Fund Revenues

Total Budget \$30,699,552



CITY OF DESOTO

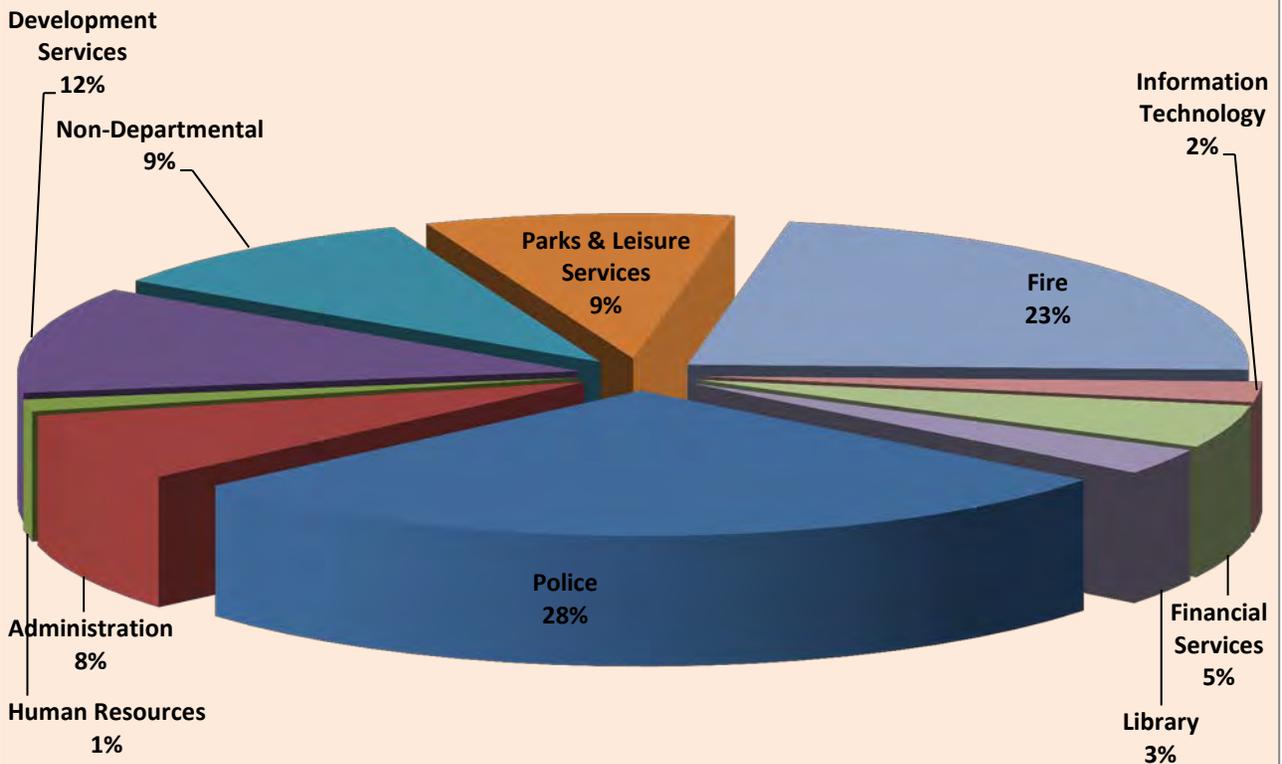
**EXPENDITURES
GENERAL FUND**

101

DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2011	2012	2012	2013	2014
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	\$179,608	\$206,677	\$206,677	\$211,662	\$211,690
RECORDS MANAGEMENT	\$66,042	\$64,070	\$64,070	\$72,407	\$72,425
CITY MANAGER'S OFFICE	\$676,759	\$555,201	\$555,743	\$527,834	\$527,421
COMM INITIATIVES	\$145,761	\$165,234	\$165,134	\$165,942	\$165,986
ENVIRONMENTAL HEALTH	\$219,866	\$259,134	\$259,214	\$106,488	\$107,767
ACTION CENTER	\$0	\$0	\$0	\$156,379	\$156,134
FACILITY MAINTENANCE	\$826,930	\$861,566	\$861,566	\$1,094,182	\$1,079,566
TOTAL	\$2,114,965	\$2,111,882	\$2,112,404	\$2,334,894	\$2,320,989
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	\$811,190	\$820,520	\$822,220	\$865,230	\$865,235
MUNICIPAL COURT	\$349,897	\$365,784	\$360,593	\$444,024	\$444,108
PURCHASING	\$126,999	\$139,748	\$139,748	\$151,657	\$171,283
TOTAL	\$1,288,086	\$1,326,052	\$1,322,561	\$1,460,911	\$1,480,626
DEVELOPMENT SERVICES					
DEVELOPMENT SERVICES-ADMIN.	\$545,728	\$473,497	\$473,497	\$467,663	\$467,233
BUILDING INSPECTIONS	\$281,451	\$280,960	\$293,210	\$275,474	\$296,818
PLANNING & ZONING	\$208,235	\$250,927	\$247,131	\$252,409	\$251,758
STREET MAINTENANCE	\$1,955,867	\$1,935,861	\$1,901,861	\$1,878,201	\$1,879,017
EQUIPMENT SERVICES	\$750,955	\$735,528	\$708,628	\$770,321	\$819,371
TOTAL	\$3,742,234	\$3,676,773	\$3,624,327	\$3,644,068	\$3,714,197
PARKS & LEISURE SERVICES					
PARK & LANDSCAPE MAINTENANCE	\$1,313,876	\$1,291,165	\$1,291,165	\$1,377,015	\$1,360,759
SENIOR CENTER	\$218,197	\$192,480	\$192,480	\$215,580	\$215,617
BUILDING SERVICES	\$341,959	\$354,281	\$357,139	\$401,017	\$393,805
RECREATION & CIVIC CENTER	\$598,858	\$607,042	\$617,317	\$626,247	\$654,389
AQUATICS	\$116,863	\$117,766	\$114,066	\$114,987	\$114,987
TOTAL	\$2,589,754	\$2,562,734	\$2,572,167	\$2,734,846	\$2,739,557
POLICE DEPARTMENT					
POLICE ADMINISTRATION	\$7,998,020	\$7,988,873	\$8,221,697	\$7,975,166	\$8,005,563
ANIMAL CONTROL	\$260,858	\$267,119	\$274,794	\$356,745	\$330,559
CODE ENFORCEMENT	\$209,928	\$210,660	\$212,550	\$298,512	\$287,980
TOTAL	\$8,468,806	\$8,466,652	\$8,709,041	\$8,630,423	\$8,624,102
FIRE DEPARTMENT					
FIRE ADMINISTRATION	\$6,977,254	\$6,866,625	\$6,866,625	\$6,848,799	\$6,777,533
FIRE PREVENTION	\$105,684	\$103,656	\$103,656	\$112,331	\$111,510
TOTAL	\$7,082,938	\$6,970,281	\$6,970,281	\$6,961,130	\$6,889,043
LIBRARY	\$855,003	\$850,951	\$837,951	\$902,837	\$930,738
INFORMATION TECHNOLOGY	\$696,294	\$714,192	\$714,192	\$700,952	\$712,011
HUMAN RESOURCES					
HUMAN RESOURCES	\$300,207	\$324,868	\$325,262	\$364,807	\$357,291
CIVIL SERVICE	\$12,012	\$17,550	\$40,700	\$40,565	\$40,565
TOTAL	\$312,220	\$342,418	\$365,962	\$405,372	\$397,856
NONDEPARTMENTAL	\$2,828,787	\$2,767,169	\$2,775,521	\$2,921,629	\$2,908,789
OPERATING EXPENDITURES	\$29,979,085	\$29,789,104	\$30,004,407	\$30,697,062	\$30,717,908
USE OF FUND BALANCE	\$616,073	\$581,668	\$792,141	\$559,668	\$539,668
TOTAL EXPENDITURES	\$30,595,158	\$30,370,772	\$30,796,548	\$31,256,730	\$31,257,576

General Fund Expenditures Total Budget \$30,697,062



CITY OF DESOTO

FUND
GENERAL FUND
101

DEPARTMENT
GENERAL ADMINISTRATION
1

PROGRAM
ALL

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$1,102,805	\$1,022,193	\$1,022,193	\$989,950	\$990,236
SUPPLIES	\$14,684	\$25,722	\$29,422	\$26,197	\$25,972
SERVICES & PROFESSIONAL FEES	\$315,549	\$351,301	\$348,123	\$373,465	\$374,115
TRANSFERS	\$681,926	\$712,666	\$712,666	\$945,282	\$930,666
TOTAL	\$2,114,965	\$2,111,882	\$2,112,404	\$2,334,894	\$2,320,989

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.**

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
GENERAL ADMINISTRATION	101-001-010	COUNCIL/CITY SECRETARY		
MISSION/PROGRAM DESCRIPTION				
<p>The City of DeSoto operates under a Council-Mayor form of government. The City Council consists of seven members: a Mayor, elected at large, and six councilmembers. Members of the City Council shall be elected by place. The City Council appoints the City Manager, the City Attorney, the Municipal Court Judge, City Secretary and all Board and Commission members. The City Council sets policy and establishes all ordinances. The City Secretary is responsible for recording, publishing, indexing, and maintaining City Council minutes, ordinances, resolutions and other legal documents of the City of DeSoto; administering elections; and providing support to the City Council and the City Manager's Office.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> *Accurately prepare Council minutes in a timely manner * Publish City Council Minutes * Notify Staff of Flag Holidays *Organize and attend Council Meetings *Administer the Records Management Policy and Procedures in accordance with State Law 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of published minutes	22	19	30	30
# of flag notifications	8	11	8	8
# of attended Council meetings	46	\$42	48	51
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$3.66	\$4.21	\$4.32	\$4.32
M&O budget % of General Fund budget	0.6%	0.7%	0.7%	0.7%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$99,470	\$98,823	\$98,823	\$96,959	\$96,987
SUPPLIES	\$9,448	\$17,215	\$17,215	\$17,215	\$17,215
SERVICES & PROFESSIONAL FEES	\$70,689	\$90,639	\$90,639	\$97,488	\$97,488
TOTAL	\$179,608	\$206,677	\$206,677	\$211,662	211,690

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
GENERAL ADMINISTRATION	101-001-011	RECORDS MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				
Improving citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Process public information requests * Destruction of annual records * Publication of the City Agenda 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of public information requests	1,152	1,773	1,500	1,500
# of agendas published	48	42	50	51
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$1.35	\$1.31	\$1.48	\$1.48
M&O budget % of General Fund budget	0.2%	0.2%	0.2%	0.2%
Avg. (in lbs) documents destroyed	Not available	7,490	8,000	7,500

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$63,192	\$57,043	\$57,043	\$65,380	\$65,398
SUPPLIES	\$347	\$389	\$389	\$389	\$389
SERVICES & PROFESSIONAL FEES	\$2,502	\$6,638	\$6,638	\$6,638	\$6,638
TOTAL	\$66,042	\$64,070	\$64,070	\$72,407	\$72,425

CITY MANAGER

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;
3. Administrative oversight of and liaison to the Library and the Parks & Leisure Services Department; and,
4. Manages special projects.

Assistant to the City Manager – Community Initiatives

1. Manages neighborhood programs;
2. Manages the solid waste contract;
3. Administrative oversight of and liaison to the Information Technology Department;
4. Manages the Community Service Program;
5. Manages the Action Center; and,
6. 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 / Facility Maintenance

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

Action Center

- 1. Staff the City Hall reception desk, answer the City's main phone line, and assist walk-in customers;**
- 2. Answer routine questions and refer citizens to City departments as necessary;**
- 3. Assist the Animal Control Division by coordinating the Animal Trap Lending Program;**
- 4. Assist the Health Inspector with clerical responsibilities; and,**
- 5. Coordinate the issuance of some City permits.**

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
GENERAL ADMINISTRATION	101-001-012	CITY MANAGER'S OFFICE		
MISSION/PROGRAM DESCRIPTION				
The City Manager is appointed by and reports to the City Council, and advises the City Council on present conditions and future City requirements. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, appoints members of the Civil Service Commission, and has administrative oversight of all City departments, programs, and projects.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Oversee the implementation of all Council objectives listed in the Council Work Plan for all departments. * Create and present for Council approval the City budget. * Administer the Risk Management Program. * Maintain the "open government" philosophy by providing timely information to the public through various media. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of City Council Work Plan Objectives	71	75	75	75
# of Claims Filed Against the City	130	116	120	120
# of Special Video Features	72	70	90	90
# of Printed Press Releases	30	41	50	50
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$13.80	\$11.33	\$10.76	\$10.75
M&O budget % of General Fund budget	2.3%	1.9%	1.7%	1.7%
Avg. % of Ongoing Objectives	3%	1%	1%	1%
Avg. % of In Progress Objectives	28%	23%	1%	1%
Avg. % of Complete Objectives	55%	65%	97%	97%
Avg. % of Incomplete, On Hold, or Omitted Objectives	14%	11%	1%	1%
Total Annual Claims Settlement Costs (\$)	Not available	\$79,844	\$80,000	\$80,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$616,646	\$495,069	\$495,069	\$452,997	\$453,134
SUPPLIES	\$2,785	\$5,918	\$9,418	\$5,918	\$5,918
SERVICES & PROFESSIONAL FEES	\$57,328	\$54,214	\$51,256	\$68,919	\$68,369
TOTAL	\$676,759	\$555,201	\$555,743	\$527,834	\$527,421

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-013	COMMUNITY INITIATIVES		
MISSION/PROGRAM DESCRIPTION				
To provide exceptional customer service to City of DeSoto citizens, through efficient tracking of citizen inquiries and accurate follow-up. Community Initiatiaves is responsible for maintaining and organizing community programs and activities which involve civic organizations, HOA/neighborhood groups, churches, businesses and schools. Another responsibility is to oversee the sanitation contract for residential and commercial solid waste.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Facilitate open communication and community participation with citizens of DeSoto, through contact with Homeowners' Associations (HOA's) and association programs. * Provide community service opportunities for court ordered individuals. * Communicate with residents and contractors regarding concerns, complaints and damages caused by the solid waste company. * Provide volunteer opportunities for residents, civic groups, and businesses. * Conduct and facilitate Civic Academy sessions for DeSoto residents providing insight into their local government. * Host Adopt-A-Street banquets, facilitate the Adopt-A-Street program bringing awareness to litter and recycling and making the City a more beautiful community. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of HOA meetings	14	14	15	15
# of HOA online distributions	20	38	35	35
# of community service hours	275	321	300	300
# of Adopt-A-Street volunteers	60	55	57	60
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.97	\$3.37	\$3.38	\$3.38
M&O budget % of General Fund budget	0.5%	0.6%	0.5%	0.5%
Allocated sanitation budget	\$3,347,570	\$3,015,660	\$3,666,322	\$3,666,322
Solid waste contract amount	\$2,529,929	\$1,992,624	\$1,993,000	\$1,993,000
Avg. # of attendees for HOA meetings	21	19	25	30
Avg. # of Civic Academy graduates	21	19	25	25
Avg. # of attendees for Adopt-A-Street program	100	90	110	125
Avg. # of attendees for Recycling program	300	250	275	275
Avg. # (in hrs) volunteer time	115	197	250	250

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$142,974	\$160,574	\$160,574	\$160,632	\$160,676
SUPPLIES	\$549	\$800	\$1,000	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$2,237	\$3,860	\$3,560	\$4,310	\$4,310
TOTAL	\$145,761	\$165,234	\$165,134	\$165,942	\$165,986

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-014	ENVIRONMENTAL HEALTH		
MISSION/PROGRAM DESCRIPTION				
The Environment Health Activity is responsible for investigating a wide variety of health-related complaints which include; indoor/outdoor air quality, stagnant water, childcare establishments, schools, food service establishments, general sanitation, vector control, hazardous waste and smoking. Other responsibilities include; permitting food services establishments and commercial swimming pools, providing health-related public education and food handler training and managing the City's Household Hazardous Waste Program.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Perform inspections on food establishments * Inspect commercial pools * Inspect foster homes * Provide necessary health-trainings * Issue inspection based permits 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of food establishment	179	160	160	160
# of inspections	327	300	300	300
# of violations	0	0	0	0
# of permitted commercial pools	26	28	28	28
# of food establishment permits	181	162	162	165
# of commercial pool permits	26	28	28	28
Efficiency/Effectiveness Measures				
M&O budget per capita	\$4.48	\$5.29	\$2.17	\$2.20
M&O budget % of General Fund budget	0.7%	0.9%	0.3%	0.4%
Avg. (in days) inspect establishments	1	1	1	1
Avg. (in days) commercial pool compliance	4	4	4	4
Health Permit & Training Revenue	\$40,398	\$36,863	\$37,133	\$38,560
Commercial pool permit revenue	\$2, 175	\$2,375	\$2,375	\$2,375

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$180,522	\$210,684	\$210,684	\$102,478	\$102,507
SUPPLIES	\$1,555	\$1,400	\$1,400	\$600	\$650
SERVICES & PROFESSIONAL FEES	\$37,789	\$47,050	\$47,130	\$3,410	\$4,610
TOTAL	\$219,866	\$259,134	\$259,214	\$106,488	\$107,767

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
GENERAL ADMINISTRATION	101-001-015	ACTION CENTER		
MISSION/PROGRAM DESCRIPTION				
The Action Center provides citizens with a hassel-free method of obtaining information via telephone, website, citizen email, or Go Request to request city services. The Action Center is also responsible for all mail duties such as distributing, postage, and notifying staff of package deliveries. The Action Center consists of two Customer Service Representatives.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Answer phones while providing high level/quality communication * Address citizen concerns in a timely manner * Distribute mail and notify staff of packages in a timely manner 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of completed surveys returned	417	958	1054	1159
# of citizen inquiries	7,334	8,632	9,495	10,444
# of Action Center follow-ups	1,466	2,698	2,968	3,265
# of mail distribution days	216	211	230	230
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$0.00	\$0.00	\$3.19	\$3.18
M&O budget % of General Fund budget	0.0%	0.0%	0.5%	0.5%
Avg. (in %) satisfaction per completed survey	77%	86%	88%	88%
Avg. (in days) follow-up on Action Center emails	1	1	1	1
Avg. (in hrs) notify staff of packages	4	2	2	2
Avg. (in hrs) notify staff of mail	2	2	2	2

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$0	\$0	\$0	\$111,504	\$111,534
SUPPLIES	\$0	\$0	\$0	\$1,075	\$800
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$43,800	\$43,800
TOTAL	\$0	\$0	\$0	\$156,379	\$156,134

ACTIVITY SUMMARY

<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
GENERAL ADMINISTRATION	101-001-020	FACILITY MAINTENANCE		
MISSION/PROGRAM DESCRIPTION				
<p>The Facility Maintenance Activity is responsible for maintaining City buildings including building maintenance and utility management. DeSoto contracts facility maintenance through a third-party vendor, TRIAD. Facility Maintenance work order categories include; appliances, carpet/flooring, construction, electrical, elevators, fire alarm/extinguishers, generators, HVAC, locks/security, painting, pest control and roofing. Utility services for electricity, gas and water are also managed by this activity.</p>				
GOALS AND OBJECTIVES				
<p>* Make repairs or improvement to City facilities as needed * Monitor allocated budgetary funds * Oversee expenditure payments for utilities.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of work order requests	923	1,053	1,100	1,130
# of completed work order requests	908	1,037	1,080	1,105
# of electric utility invoices	107	117	118	120
# of gas utility invoices	7	7	7	7
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$16.86	\$17.57	\$22.31	\$22.01
M&O budget % of General Fund budget	2.8%	2.9%	3.6%	3.5%
Avg. (in hrs) to complete repairs	1.5	1.5	1.5	1.5
Facility Maintenance budget	\$127,900	\$127,900	\$127,900	\$127,900
Total Facility Maintenance expenditures	\$127,900	\$96,726	\$124,000	\$124,000

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	GENERAL ADMINISTRATION	FACILITY MAINTENANCE
101	1	20

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
SERVICES & PROFESSIONAL FEES	\$145,004	\$148,900	\$148,900	\$148,900	\$148,900
TRANSFERS	\$681,926	\$712,666	\$712,666	\$945,282	\$930,666
TOTAL	\$826,930	\$861,566	\$861,566	\$1,094,182	\$ 1,079,566

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.**

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$843,173	\$829,612	\$886,121	\$991,876	\$992,141
SUPPLIES	\$27,546	\$30,515	\$30,515	\$37,515	\$37,415
SERVICES & PROFESSIONAL FEES	\$417,367	\$375,925	\$405,925	\$431,520	\$423,070
TRANSFERS	\$0	\$0	\$0	\$0	\$28,000
TOTAL	\$1,288,086	\$1,236,052	\$1,322,561	\$1,460,911	\$1,480,626

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
FINANCIAL SERVICES	101-002-010	FINANCE ADMIN./ ACCOUNTING		
MISSION/PROGRAM DESCRIPTION				
The Financial Services Administration and Accounting Activity is responsible for providing accurate and timely financial data to management and council. The division is also accountable for establishing, monitoring and updating the City's fiscal policies to ensure they are both responsive in the current environment and in compliance with applicable state and local regulations. Accounting is tasked with planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles (GAAP), ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.				
GOALS AND OBJECTIVES				
* Receive the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.				
* Adhere to policies established by the Public Funds Investment Act, the City's adopted investment policy, and applicable bond covenants.				
* Receive the Distinguished Comprehensive Annual Financial Reporting (CAFR) Award from the GFOA.				
* Monitor market conditions and determine feasibility of potential debt refunding opportunities.				
* Increase training of team members on existing and new software, governmental accounting, invoice payments, revenue management, and budgeting.				
* Monitor advances in and leverage of new technology to automate processes, streamline procedures and increase efficiency.				
* Optimize return on investments while attaining remaining investment objectives in accordance with established policies.				
* Submit the City's Investment Policy to the Government Treasurers' Organization of Texas for certification.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
Avg. investment portfolio balance	\$47,376,085	\$46,982,059	\$42,000,000	\$40,000,000
# Investment Compliance Reports	4	4	4	4
Avg. Benchmark yield,	0.17%	0.20%	0.30%	0.30%
Avg. Portfolio yield,	0.21%	0.27%	0.40%	0.45%
Weighted average maturity of portfolio (in days)	1	3	60	60
Total interest earnings	\$137,020	\$138,110	\$114,735	\$137,020
# of journal entries	6,386	7,650	7,200	7,200
# of manual journal entries	1,898	2,307	2,171	2,171
# of accounts payable invoices	16,246	14,600	14,500	14,500
# of accounts payable checks	8,567	6,125	6,500	6,500
# of total employee payments processed	10,103	9,951	10,000	10,000
# of direct deposits processed	8,451	9,177	9,500	9,500
# Active Funds	70	70	63	61
Amount of ambulance billing and collection fees	\$72,480	\$77,000	\$77,000	\$77,000
Amount of ambulance collections	\$817,210	\$880,000	\$950,000	\$950,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$26.26	\$26.97	\$29.79	\$29.62
M&O budget % of city budget	4.21%	4.29%	4.67%	4.64%
% of funds invested	99%	99%	99%	99%
Avg. # of days to issue monthly reports	16	16	17	17
# days to reconcile consolidated bank account	45	30	5	3
Budget distribution Date	January 31	December 31	December 31	December 31
Receive GFOA Budget Award	1	1	1	1
# of GFOA budget review outstanding comments	N/A	24	35	35
% of actual to budgeted revenues	102%	100%	100%	100%
Variance between benchmark and portfolio yield	4.00%	7.00%	10%	15%
% of direct deposits to total employee payments	84%	92%	95%	95%
Avg # of invoices per accounts payable check	1.9	2.4	2.2	2.2
Avg. # of lines per journal entry posted	24.24	22.70	23.00	23.00
Avg. # of lines per manual journal entry posted	8.28	8.97	8.00	8.00
Receive GFOA CAFR Award,	1	1	1	1
# favorable audit opinions received	1	1	1	1
# of audit adjustments	21	10	5	5
# of auditor comments	2	1	0	0
% of ambulance collection fees to dollars(\$) collected	9.00%	9.00%	8.00%	8.00%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$493,187	\$498,370	\$553,370	\$574,310	\$574,465
SUPPLIES	\$9,150	\$8,500	\$8,500	\$13,800	\$13,800
SERVICES & PROFESSIONAL FEES	\$308,853	\$258,650	\$260,350	\$277,120	\$276,970
TOTAL	\$811,190	\$765,520	\$822,220	\$865,230	\$865,235

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
FINANCIAL SERVICES	101-002-012	MUNICIPAL COURT		
MISSION/PROGRAM DESCRIPTION				
The Municipal Court Activity is responsible for processing legal and court related matters in an efficient and timely manner as well as provide a forum for citizens to have their matters heard in a judicial and unbiased setting. Administrative functions include timely and accurate processing of complainants filed, courteously responding to request for information from the public, responsibly collecting assessed fines and fees, and the efficient docketing of cases for adjudication.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Improve and streamline court processes through the use of relevant court technology. * Implement and install a laserfiche and document management system. * Collect revenues through various avenues of the municipal court process in an efficient manner. * Provide high quality customer service in a hostile environment. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Court FTEs	4.0	3.5	4.0	4.0
# of citations issued	10,413	9,993	10,000	12,000
Amount (\$) of citations issued	\$2,526,618	\$2,335,989	\$2,600,000	\$2,900,000
# of warrants issued	4,682	4,919	5,000	5,500
# of warrants cleared	2,844	2,152	3,000	4,000
Amount of warrants collected	\$861,356	\$1,163,479	\$1,200,000	\$1,300,000
# of outstanding warrants	1,838	2,767	2,500	2,000
Amount (\$) of outstanding warrants	\$670,732	\$933,225	\$850,000	\$700,000
# of uncollectible accounts sent to collection agency	Not Available	2,011	2,500	2,300
# of uncollectible accounts still in collections	Not Available	1,436	1,200	1,100
Amount collected from collected agency	Not Available	\$212,806	\$210,000	\$205,000
# of completed surveys	Not Available	140	175	200
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$7.13	\$7.35	\$9.05	\$9.05
M&O budget % of city budget	1.17%	1.20%	1.45%	1.45%
% of current warrants cleared	60%	43%	60%	73%
Avg % level of satisfaction	Not Available	96%	98%	99%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	FINANCIAL SERVICES	MUNICIPAL COURT
101	2	12

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$263,121	\$245,684	\$247,193	\$329,024	\$329,108
SUPPLIES	\$3,731	\$4,600	\$4,600	\$5,200	\$4,700
SERVICES & PROFESSIONAL FEES	\$83,044	\$80,500	\$108,800	\$109,800	\$110,300
TOTAL	\$349,897	\$330,784	\$360,593	\$444,024	\$444,108

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
FINANCIAL SERVICES	101-002-015	PURCHASING		
MISSION/PROGRAM DESCRIPTION				
<p>The Purchasing Activity develops policies, programs and procedures for the acquisition of goods and services in accordance with municipal and statutory law. The Purchasing staff coordinates the purchase of like items between the various City departments in an effort to take advantage of volume pricing. This activity also prepares and tabulates bids; solicits and receives quotes; processes requisitions, purchase orders, and request for bids; and establishes annual contracts. The purchasing activities of other departments are monitored to assure compliance with State laws and City policies. The Purchasing manager oversees the various purchasing activities and establishes procedures to facilitate good purchasing practices and strives to achieve the most efficient disposal and sale of City wide surplus property.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Provide oversight of all City of DeSoto departmental purchases. * Enforce internal Purchasing Policies & Procedures in compliance with the Texas Local Government Code.. * Implement a paperless purchasing and requisition system which will allow the Purchasing Division to electronically send purchase orders to vendors and departments. * Increase "reverse auction" for selected products through the Public Purchase website and program. * Continue to identify additional goods and services to be placed on annual agreements with the intent of obtaining lower prices through economies of scale. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of FTEs	1	1	1	1
# of formal bids processed	6	17	25	28
# of quotes processed	Not available	Not available	2,150	2,175
# of purchase orders processed	268	\$865	1,038	1,050
Amount of PO's issued	\$6,720,173	\$25,868,636	\$26,386,008	\$25,000,000
Requisitions converted to PO	187	313	420	420
Cities in local purchase agreements	29	25	75	80
# of bid responses	Not available	Not available	685	690
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.59	\$2.85	\$3.09	\$3.49
M&O budget % of city budget	0.42%	0.47%	0.49%	0.56%
PO's issued in less than a day	Not available	Not available	1,018	1,020
PO's issued in less than 2 days	Not available	Not available	3,188	3,200
Avg. dollar amount per PO	\$25,075	\$29,906	\$30,000	\$31,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$86,864	\$85,558	\$85,558	\$88,542	\$88,568
SUPPLIES	\$14,665	\$17,415	\$17,415	\$18,515	\$18,915
SERVICES & PROFESSIONAL FEES	\$25,470	\$36,775	\$36,775	\$44,600	\$35,800
TRANSFERS	\$0	\$0	\$0	\$0	\$28,000
TOTAL	\$126,999	\$139,748	\$139,748	\$151,657	\$171,283

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	DEVELOPMENT SERVICES	ALL
101	3	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Proposed FY 2013	Planning FY 2014
PERSONNEL	\$1,521,833	\$1,455,572	\$1,455,572	\$1,467,815	\$1,468,214
SUPPLIES	\$526,394	\$538,769	\$509,474	\$540,419	\$539,869
SERVICES & PROFESSIONAL FEES	\$378,975	\$462,443	\$455,592	\$457,145	\$455,725
TRANSFERS	\$1,315,033	\$1,219,989	\$1,203,689	\$1,178,689	\$1,250,389
TOTAL	\$3,742,234	\$3,676,773	\$3,624,327	\$3,644,068	\$3,714,197

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
DEVELOPMENT SERVICES	101-003-010	ENGINEERING/ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The Engineering/Administration activity reviews engineering plans, prepares and reviews plans and specifications for Capital Improvement Projects, inspects civil construction work, and consults with developers, engineers, and citizens.				
GOALS AND OBJECTIVES				
* Review all commercial construction plans, subdivision plans, and building permit site plans for conformance to City design standards and requirements.				
* Develop and implement the Capital Improvement Plan (CIP).				
* Inspect all projects that involve civil construction, to ensure that construction conforms to the plans and details that have been "accepted for construction."				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Commercial Construction Plans Reviewed	18	9	12	12
# of Subdivision Plans Reviewed	0	0	1	1
# of Building Permit Site Plans Reviewed	155	134	112	112
Time (Days) to Develop/Update the CIP	75	70	70	70
# of CIP Projects Completed	Not Available	2	8	5
# of CIP Projects In Progress	Not Available	11	5	4
Budgeted Amount (in \$) for Completed CIP Projects	Not Available	\$150,000	\$7,150,000	\$6,450,000
Actual Cost (in \$) for Completed CIP Projects	Not Available	\$150,800	\$6,500,000	\$5,750,000
Budgeted Amount (in \$) Ongoing CIP Projects	Not Available	\$12,000,000	\$4,000,000	\$2,000,000
# of Projects Accepted for Construction	8	7	7	7
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$11.13	\$9.65	\$9.53	\$9.53
M&O Budget % of General Fund Budget	1.8%	1.6%	1.5%	1.5%
Avg. Time (Days) to Complete Commercial Construction Plan Reviews	6	5	7	7
Avg. Time (Days) to Complete Subdivision Plan Reviews	0	0	8	8
Avg. Time (Days) to Complete Building Permit Site Plan Reviews	2	2	2	2
Date of Completion of CIP Update	Not Available	18-Sep-12	30-Aug-13	30-Aug-13
% of Total Projects Implemented for the Applicable Year	Not Available	93%	95%	95%
Avg. Frequency (Per Day) Each Construction Site is Inspected	2	2	2	2

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND 101	DEVELOPMENT SERVICES 3	DEVELOPMENT SERVICES-ADMIN. 10

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$506,122	\$419,397	\$419,397	\$416,763	\$416,883
SUPPLIES	\$3,872	\$4,000	\$4,000	\$3,800	\$3,250
SERVICES & PROFESSIONAL FEES	\$35,734	\$50,100	\$50,100	\$47,100	\$47,100
TOTAL	\$545,728	\$473,497	\$473,497	\$467,663	\$467,233

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
DEVELOPMENT SERVICES	101-003-011	BUILDING INSPECTIONS		
MISSION/PROGRAM DESCRIPTION				
Building Inspections reviews permit applications for building construction to ensure compliance with structural, electrical, plumbing, mechanical, fuel, gas, energy and zoning, requirements for residential and commercial construction. Building Inspection reviews sign permit applications and conducts inspections for compliance, issues moving and building demolition permits, investigates complaints and takes enforcement action on violations of the Building Code, Sign regulations, and Zoning regulations. Building Inspections also writes and prepares new ordinances for City Council consideration and reviews existing ordinances for suggested changes, and coordinates the issuance of Certificates of Occupancy.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Perform residential and commercial plan reviews and inspections. * Perform quality control plan reviews for residential and commercial projects. * Collect revenue for permits and inspections. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2012	Planning Budget FY 2014
Activity Demand/Workload				
# of Residential Construction Plans Reviewed	142	112	112	112
# of Commercial Plans Reviewed	6	5	5	5
# of Residential and Commercial Inspections Conducted	4,047	4,643	4,500	4,500
Total Revenue (in \$) for Building Permits and Inspections	\$518,815	\$623,152	\$469,606	\$469,606
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$5.74	\$5.98	\$5.62	\$6.05
M&O Budget % of General Fund Budget	0.9%	1.0%	0.9%	1.0%
Avg. Time (Days) to Complete Residential Plan Reviews	1	1.5	1	1
Avg. Time (Days) to Complete Commercial Plan Reviews	5	5	5	5
Avg. Time (Days) to Complete Inspection Requests	1	1	1	1

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$224,099	\$231,519	\$231,519	\$234,681	\$234,745
SUPPLIES	\$3,681	\$5,163	\$5,163	\$4,263	\$4,263
SERVICES & PROFESSIONAL FEES	\$23,671	\$44,278	\$56,528	\$36,530	\$35,810
TRANSFERS	\$30,000	\$0	\$0	\$0	\$22,000
TOTAL	\$281,451	\$280,960	\$293,210	\$275,474	\$296,818

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-014	PLANNING & ZONING		
MISSION/PROGRAM DESCRIPTION				
The Planning and Zoning Division manages land use development through the administration of the Zoning Ordinance, Subdivision Ordinance, and Development Ordinance. The Planning and Zoning Division guides future development in the community through the creation and implementation of the Comprehensive Plan and other development plans.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Review and process Zoning requests. * Review and process plat applications. * Review site plans and landscape plans for Building Permits. * Reviews Certificates of Occupancy (COs). 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Zoning Requests Received	18	13	14	14
# of Zoning Requests Reviewed and Processed	18	13	14	14
# of Plat Applications Received	10	10	10	10
# of Plat Applications Reviewed and Processed	10	10	10	10
# of Site Plans Received	10	8	10	10
# of Site Plans Reviewed and Processed	10	8	10	10
# of Landscape Plans Received	8	6	8	8
# of Landscape Plans Reviewed and Processed	8	6	8	8
# of Certificants of Occupancy Applications Received	170	130	140	140
# of Certificants of Occupancy Applications Reviewed and Processed	170	130	140	140
Total Amount (in \$) of Revenue Received	\$13,000	\$8,810	\$10,000	\$10,000
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$4.25	\$5.04	\$5.15	\$5.13
M&O Budget % of General Fund Budget	0.7%	0.8%	0.8%	0.8%
Avg. Time (Days) to Process and Review Zoning Requests	5	5	5	5
Avg. Time (Days) to Process and Review Plat Applications	6	6	6	6
Avg. Time (Days) to Process and Review Site Plans	3	3	3	3
Avg. Time (Days) to Process and Review Landscape Plans	3	3	3	3
Avg. Time (Days) to Process and Review Certificates of Occupancy	2	2	2	2

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$170,850	\$172,006	\$172,006	\$172,038	\$172,087
SUPPLIES	\$2,289	\$5,156	\$4,861	\$5,156	\$5,156
SERVICES & PROFESSIONAL FEES	\$35,096	\$73,765	\$70,264	\$75,215	\$74,515
TOTAL	\$208,235	\$250,927	\$247,131	\$252,409	\$251,758

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-020	STREET MAINTENANCE		
MISSION/PROGRAM DESCRIPTION				
Street Maintenance is responsible for the maintenance and repair of City streets, alleys, and drainage. Street Maintenance provides utility cut inspections, and is responsible for ice control of bridges and signalized intersections, maintains street signs and markings, and barricades of high water areas. Street Maintenance also cleans thoroughfares, drainage structures, and inlets.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Provide safe and accessible driving surfaces. * Maintain adequately-functioning traffic signal lights . * Sweep all City streets to remove dirt and potentially damaging debris from roadways. * Address work order requests by performing a site examination, prioritizing requests based upon level of importance, and fulfilling the requests. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
Total Miles of F-Grade Streets in the City	7.2	4.5	4	4
Total Miles of F-Grade Streets Repaired	1.92	1.1	1.5	1.5
# of Traffic Signal Lights in the City	17	17	18	28
# of Repairs Made to Traffic Signal Lights	28	30	30	50
# of Work Ordered Received and Addressed	682	729	729	749
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$39.88	\$38.78	\$38.29	\$38.31
M&O Budget % of General Fund Budget	6.5%	6.3%	6.1%	6.1%
Avg. Time (Days) to Reconstruct Each F-Grade Street	25	28	28	28
Avg. Time (Hours) to Repair Each Traffic Signal Light	3	3	3	3
Avg. Time (Days) to Clean One Section of Streets	2	2	2	2

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$440,691	\$461,422	\$461,422	\$449,312	\$449,428
SUPPLIES	\$117,786	\$133,050	\$123,050	\$129,800	\$129,800
SERVICES & PROFESSIONAL FEES	\$120,856	\$121,400	\$113,700	\$120,400	\$120,400
TRANSFERS	\$1,276,533	\$1,219,989	\$1,203,689	\$1,178,689	\$1,179,389
TOTAL	\$1,955,867	\$1,935,861	\$1,901,861	\$1,878,201	\$1,879,017

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
DEVELOPMENT SERVICES	101-003-022	EQUIPMENT SERVICES/FLEET		
MISSION/PROGRAM DESCRIPTION				
Equipment Services is responsible for the maintenance and repair of City-owned vehicles and equipment. This function is performed by scheduling and conducting routine preventive maintenance and repairs on City vehicles and equipment. Other responsibilities include maintaining the Fueling Station (utilized by City and DeSoto Independent School District staff), developing specifications for vehicles and equipment based upon departmental needs, providing guidelines and recommendations on the Vehicle Replacement Fund, and coordinating vehicle and equipment auctions.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Provide safe and reliable operational equipment to City staff, through routine inspections and performing and/or coordinating repairs. * Administer the Vehicle Replacement Program. * Maintain and monitor the Fuel Monitoring System for the City of DeSoto and DeSoto Independent School District. * Maintain a warehouse with parts needed to complete vehicle/equipment repairs. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of City Vehicles	Not Available	217	217	217
# of Vehicle A, B, or C Inspections	258	266	266	266
# of Repairs Made to Vehicles/Equipment	Not Available	675	675	675
Total Amount (in \$) Budgeted for City Fuel Usage	N/A	\$357,800	\$357,800	\$357,800
Actual Cost (in \$) for Fuel Used by City Vehicles	N/A	\$381,452	\$381,452	\$381,452
# of Fuel Gallons Used by DeSoto ISD Vehicles	31,484	29,714	29,714	29,714
Actual Cost (in \$) of Fuel Used by DeSoto ISD Vehicles	\$92,407	\$92,378	\$92,378	\$92,378
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$15.31	\$14.45	\$15.71	\$16.71
M&O Budget % of General Fund Budget	2.5%	2.4%	2.5%	2.7%
Avg. Time (in Minutes) to Complete Vehicle A Inspections	45	45	45	45
Avg. Time (in Hours) to Complete Vehicle B Inspections	1.5	1.5	1.5	1.5
Avg. Time (in Hours) to Complete Vehicle C Inspections	3	3	3	3

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$180,071	\$171,228	\$171,228	\$195,021	\$195,071
SUPPLIES	\$398,766	\$391,400	\$372,400	\$397,400	\$397,400
SERVICES & PROFESSIONAL FEES	\$163,618	\$172,900	\$165,000	\$177,900	\$177,900
TRANSFERS	\$8,500	\$0	\$0	\$0	\$49,000
TOTAL	\$750,955	\$735,528	\$708,628	\$770,321	\$819,371

PARKS & LEISURE SERVICES

Park Maintenance

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

Senior Center

1. Provides and coordinates activities for senior citizens.

Building Services

1. Provides cleaning services to all City buildings.

Recreation / Civic Center

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

Aquatics

1. Coordinates activities at Moseley Pool.

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$1,647,265	\$1,665,108	\$1,707,966	\$1,762,756	\$1,763,156
SUPPLIES	\$39,252	\$42,760	\$42,760	\$43,960	\$40,860
SERVICES & PROFESSIONAL FEES	\$558,171	\$506,566	\$508,141	\$519,230	\$515,041
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$28,000
TRANSFERS	\$345,065	\$313,300	\$313,300	\$408,900	\$392,500
TOTAL	\$2,589,754	\$2,527,734	\$2,572,167	\$2,734,846	\$2,739,557

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-020	PARK MAINTENANCE AND LITTER CREW		
MISSION/PROGRAM DESCRIPTION				
The Park Maintenance and Litter Crew activity is responsible for the maintenance of all City parks, Town Center landscaping, trails, athletic complexes, and open spaces in a safe, clean and aesthetically-pleasing condition. The Division provides litter control in City rights-of-way. This activity also helps to prepare for and clean up after special events.				
GOALS AND OBJECTIVES				
* Manage the appearance and functionality of all parks, trails, and athletic complexes throughout the City. * Maintain the City's clean appearance through litter control in City rights-of-way.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of City Parks Maintained	5	5	5	6
# of Fields Maintained	27	27	27	31
# of Inspections and Safety Violations Corrected	Not Available	4	4	4
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$26.79	\$26.33	\$28.08	\$27.74
M&O Budget % of General Fund Budget	4.4%	4.3%	4.5%	4.4%
Average Time (Hours Per Day) of Litter Collection	Not Available	5	7	7
Avg. Time (Weeks Per Year) of Mowing	Not Available	5	26	26
Avg. Time (Hours) Per Safety Violation Correction	Not Available	4	5	2
Avg. Time (Hours Per Month) Applying Pesticides/Herbicides	Not Available	4	6	4
Avg. Number of Trees Trimmed/Pruned Per Week	Not Available	40	50	60

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$552,120	\$576,060	\$576,060	\$566,310	\$566,454
SUPPLIES	\$21,251	\$23,960	\$23,960	\$24,760	\$21,660
SERVICES & PROFESSIONAL FEES	\$450,206	\$398,845	\$398,845	\$398,045	\$401,145
TRANSFERS	\$290,300	\$292,300	\$292,300	\$387,900	\$371,500
TOTAL	\$1,313,876	\$1,291,165	\$1,291,165	\$1,377,015	\$1,360,759

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-022	SENIOR CENTER		
MISSION/PROGRAM DESCRIPTION				
The DeSoto Senior Center is responsible for administering daily senior citizen programs, such as educational and aerobic classes, special events, guest speakers, field trips, referral assistance, and transportation. The Center serves as a nutrition site for senior citizens, in cooperation with the Dallas Area Agency on Aging. The Center contains a pool/lounge area, fitness room, computer room, and various multipurpose areas. The Center produces a monthly newsletter to inform patrons about upcoming activities and events.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Provide a place of leisure and recreation for the senior citizen community. * Coordinate and host senior citizen programs. * Provide transportation for senior citizens to and from Senior Center activities. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Senior Center Members (DeSoto Residents)	320	370	434	550
# of Senior Center Members (Non-DeSoto Residents)	44	74	100	125
# of Transportations Offered to Senior Center Members	6,605	6,954	7,211	7,402
# of Senior Citizen Programs Offered	18	22	26	35
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$4.45	\$3.92	\$4.40	\$4.40
M&O Budget % of General Fund Budget	0.7%	0.6%	0.7%	0.7%
Avg. # of Riders Per Transit Route	14	14	14	14
Avg. # of Participants Per Program	6	9	10	12
Total Annual Program Revenue (\$)	\$10,015	\$12,210	\$15,000	\$18,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$183,466	\$186,230	\$186,230	\$209,330	\$209,367
SUPPLIES	\$1,545	\$1,700	\$1,700	\$1,700	\$1,700
SERVICES & PROFESSIONAL FEES	\$3,186	\$4,550	\$4,550	\$4,550	\$4,550
TRANSFERS	\$30,000	\$0	\$0	\$0	\$0
TOTAL	\$218,197	\$192,480	\$192,480	\$215,580	\$215,617

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
PARKS AND RECREATION	101-005-024	BUILDING SERVICES		
MISSION/PROGRAM DESCRIPTION				
The Building Services Activity is responsible for the day-to-day janitorial services of all City buildings.				
GOALS AND OBJECTIVES				
* Keep all City buildings clean and functional during operational hours.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of City Facilities Cleaned	13	13	13	13
# of Employee Satisfaction Surveys Distributed	Not Available	60	60	60
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$6.97	\$7.28	\$8.18	\$8.03
M&O Budget % of General Fund Budget	1.1%	1.2%	1.3%	1.3%
Avg. Time (Days Per Week) Cleaning Office Areas	Not Available	1	7	7
Satisfaction (%) on Employee Satisfaction Survey	Not Available	32%	80%	80%

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	PARKS & LEISURE SERVICES	BUILDING SERVICES
101	5	24

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$282,473	\$294,242	\$297,100	\$332,689	\$332,766
SUPPLIES	\$2,538	\$2,400	\$2,000	\$2,400	\$2,400
SERVICES & PROFESSIONAL FEES	\$56,947	\$57,639	\$58,039	\$65,928	\$58,639
TOTAL	\$341,959	\$354,281	\$357,139	\$401,017	\$393,805

ACTIVITY SUMMARY				
ACTIVITY SUMMARY	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-032	RECREATION AND CIVIC CENTER		
MISSION/PROGRAM DESCRIPTION				
<p>The Recreation and Civic Center Activity provides to all ages various health and wellness classes, enrichment programs, structured and unstructured recreation opportunities, and community special events. The Recreation Center consists of a teen room, fitness facility, gameroom, aerobics area, two gymnasiums, three racquetball courts, and an indoor walking track. The Civic Center offers six banquet rooms for public rental.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Provide a variety of recreational activities and programs for adults and youth. * Maintain and coordinate public use of the Civic Center. * Maintain and coordinate public use of the Recreation Center and fitness facility. * Maintain and coordinate public use of the Corner Theatre. * Publish and distribute the Parks Weekly Reader newsletter. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of Programs and Activities Provided	18	18	18	30
# of Days that Facilities are Available to the Public	352	351	351	351
# of Days that Facilities are Occupied	339	339	339	342
# of Fitness Center Members	5,974	6,347	6,500	7,000
# Performances Hosted in Corner Theatre	Not Available	14	14	20
# of Weekly Newsletters Published	52	52	52	52
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$12.21	\$12.59	\$12.77	\$13.34
M&O Budget % of General Fund Budget	2.0%	2.1%	2.0%	2.1%
Avg. # of Attendees Per Corner Theatre Performance	Not available	110	110	145
Total Revenue (in \$) Received for Sports and Entertainment	\$244,558	\$219,934	\$219,934	\$225,000
Total Revenue (in \$) Received for City-sponsored Events	\$10,885	\$16,215	\$16,215	\$17,000
Total Revenue (in \$) Received for Concession Sales	\$1,695	\$4,386	\$4,386	\$5,000
Total Revenue (in \$) Received for Facility Rentals	\$171,527	\$163,470	\$165,000	\$165,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$554,135	\$537,710	\$572,710	\$577,640	\$577,782
SUPPLIES	\$6,064	\$7,000	\$7,000	\$7,000	\$7,000
SERVICES & PROFESSIONAL FEES	\$38,275	\$27,332	\$37,607	\$41,607	\$41,607
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$28,000
TRANSFERS	\$383	\$0	\$0	\$0	\$0
TOTAL	\$598,858	\$572,042	\$617,317	\$626,247	\$654,389

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
PARKS AND RECREATION	101-005-045	AQUATICS		
MISSION/PROGRAM DESCRIPTION				
The Aquatics Activity maintains Moseley Pool and provides to adults and youth lifelong skills on the fundamentals of swimming.				
GOALS AND OBJECTIVES				
* Maintain Moseley Pool. * Host swimming programs and special events for adults and youth.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Pool Inspections Conducted	Not Available	1	1	1
# of Issues/Violations Discovered	Not Available	8	8	8
# of Issues/Violations Corrected	Not Available	8	8	8
# of Chemical Inspections Completed	122	122	122	122
# of Participants Enrolled in Programs	457	457	470	485
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$2.38	\$2.33	\$2.34	\$2.34
M&O Budget % of General Fund Budget	0.4%	0.4%	0.4%	0.4%
Actual Cost (in \$) of Pool Repairs	\$20,000	\$5,690	\$5,690	\$30,000
Total Revenue (in \$) Received for Pool Programs	\$16,684	\$21,650	\$22,500	\$23,500
Total Revenue (in \$) Received for Normal Pool Operations	\$73,168	\$67,472	\$74,000	\$75,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$75,071	\$70,866	\$75,866	\$76,787	\$76,787
SUPPLIES	\$7,853	\$7,700	\$8,100	\$8,100	\$8,100
SERVICES & PROFESSIONAL FEES	\$9,557	\$18,200	\$9,100	\$9,100	\$9,100
TRANSFERS	\$24,382	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL	\$116,863	\$117,766	\$114,066	\$114,987	\$114,987

PUBLIC SAFETY-POLICE

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

FUND
GENERAL FUND
101

DEPARTMENT
POLICE DEPARTMENT
6

PROGRAM
ALL

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$7,719,380	\$7,645,717	\$7,895,559	\$7,775,044	\$7,805,527
SUPPLIES	\$71,867	\$74,175	\$74,175	\$80,175	\$74,175
SERVICES & PROFESSIONAL FEES	\$281,152	\$312,891	\$305,438	\$323,893	\$332,391
TRANSFERS	\$396,407	\$433,869	\$433,869	\$400,371	\$361,069
DEBT SERVICE	\$0	\$0	\$0	\$50,940	\$50,940
TOTAL	\$8,468,806	\$8,466,652	\$8,709,041	\$8,630,423	\$8,624,102

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
POLICE DEPARTMENT	101-006-010	POLICE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
<p>The Police Administration has a mission to enhance the quality of life in the community by providing high quality police services through professionalism, innovation, and partnerships. The Police Activity is responsible for the general supervision of police operations. Tasks include supervision of all planning activities; development of long range planning capabilities; analysis of all department subsystems, policies and procedures; analysis of crime and accident patterns, service needs and personnel development; liaison with police departments in contiguous areas to coordinate regional planning; development of fiscal planning capabilities; analysis of demographic characteristics of community in order to provide future service needs; periodic review of department policies and procedures; Police Administration is also responsible for working with other city departments and the community to foster a positive image and perception of the City of DeSoto.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Clearing cases and making arrests * Respond to calls for service * Maintaining a trained Police force * Enforcing traffic laws * Educating the public through means of crime prevention 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of calls for service	34,212	35,822	36,200	36,500
# of open cases	3,553	3,104	3,000	3,000
# of cases cleared	1,670	1,367	1,350	1,350
# of applicable Police Officers	69	68	70	72
# of applicable officers meeting minimum required 40 training hours	69	68	70	72
# of crime prevention related meetings held	66	87	75	80
# of traffic stops	10,690	11,082	9,000	10,000
# of citations	4,954	4,629	3,000	3,300
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$163.07	\$167.63	\$162.60	\$163.22
M&O budget % of city budget	26.7%	27.4%	26.0%	26.1%
Avg. response time (in minutes) for calls for service	8:22	8:20	8:30	8:30
Avg. # of training hours per officer	42	42	50	50
Avg. # of attendees per meeting	26	24	22	32

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$7,410,302	\$7,336,726	\$7,584,678	\$7,390,817	\$7,421,216
SUPPLIES	\$69,142	\$71,025	\$71,025	\$74,025	\$71,025
SERVICES & PROFESSIONAL FEES	\$122,169	\$147,253	\$132,125	\$135,453	\$152,253
TRANSFERS	\$396,407	\$433,869	\$433,869	\$374,871	\$361,069
TOTAL	\$7,998,020	\$7,988,873	\$8,221,697	\$7,975,166	\$8,005,563

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
POLICE DEPARTMENT	101-006-013	ANIMAL CONTROL		
MISSION/PROGRAM DESCRIPTION				
The Animal Control Division is responsible for providing animal-related services by responding to all issues involving pets and wildlife; educate the community on animal safety and to enforce City Ordinances and State Laws pertaining to animal cruelty and nuisances.				
GOALS AND OBJECTIVES				
<p>* Providing educational information to schools and HOAs regarding Animal Control Ordinances and State Laws. Animal Control will educate regarding animal safety and promote the responsibility of pet ownership..</p> <p>*To pick up stray and injured animals and investigate vicious animal complaints.</p> <p>* Respond to animal control calls in order to enforce Animal Control and Cruelty Laws.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of HOA and school meetings attended	2	2	2	2
# of loose/stray animal complaints	2,690	2,501	2,690	2,890
# animals deemed dangerous	42	52	80	100
# of animal control calls	4,647	3,931	3,915	4,603
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$5.32	\$5.60	\$7.27	\$6.74
M&O budget % of city budget	0.9%	0.9%	1.2%	1.1%
Avg. # of attendees per HOA and school meeting	15	20	17	19
Avg. turn-around time (in days) to resolve the animal control call	1	1	1	1

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$102,814	\$107,319	\$107,319	\$105,303	\$105,319
SUPPLIES	\$1,644	\$1,950	\$1,950	\$1,950	\$1,950
SERVICES & PROFESSIONAL FEES	\$156,400	\$157,850	\$165,525	\$173,052	\$172,350
TRANSFERS	\$0	\$0	\$0	\$25,500	\$0
DEBT SERVICE	\$0	\$0	\$0	\$50,940	\$50,940
TOTAL	\$260,858	\$267,119	\$274,794	\$356,745	\$330,559

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
POLICE DEPARTMENT	101-006-017	CODE ENFORCEMENT		
MISSION/PROGRAM DESCRIPTION				
The Code Enforcement Division is responsible for improving the health, safety and appearance of the community through the enforcement of City's Code of Ordinances, while seeking opportunities to develop and promote citizen cooperation, support, and input in code compliance efforts.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Attend Citizen Meetings to address concerns of the community while providing code enforcement information to citizens * Filing liens on properties in violation of City Weed Ordinance * Responding to reported code violations to ensure compliance of City Ordinances 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Citizen meetings attended	14	17	20	21
# of liens filed	622	658	670	690
# of liens released	135	110	130	14
# of code cases	3,762	5,881	6,469	7,116
# of inspections by Code officers	4,897	8,029	10,036	11,040
# of citations issued	44	85	94	103
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$4.28	\$4.33	\$6.09	\$5.87
M&O budget % of city budget	0.7%	0.7%	1.0%	0.9%
Avg. # of attendees per Citizen meeting	15	22	25	30
Avg. turnaround time (in days) to reach compliance standards	21	18	15	15

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$206,264	\$201,672	\$203,562	\$278,924	\$278,992
SUPPLIES	\$1,081	\$1,200	\$1,200	\$4,200	\$1,200
SERVICES & PROFESSIONAL FEES	\$2,583	\$7,788	\$7,788	\$15,388	\$7,788
TOTAL	\$209,928	\$210,660	\$212,550	\$298,512	\$287,980

PUBLIC SAFETY - FIRE

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 ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$6,392,583	\$6,394,721	\$6,394,721	\$6,286,619	\$6,316,083
SUPPLIES	\$94,152	\$109,267	\$109,267	\$110,117	\$109,267
SERVICES & PROFESSIONAL FEES	\$201,157	\$226,352	\$226,352	\$250,890	\$250,893
TRANSFERS	\$395,045	\$239,941	\$239,941	\$313,504	\$212,800
TOTAL	\$7,082,938	\$6,970,281	\$6,970,281	\$6,961,130	\$6,889,043

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
FIRE DEPARTMENT	101-007-010	FIRE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
Fire Administration is responsible for the general supervision of all departmental activities. Responsibilities include planning, coordinating, directing and evaluating functions within the DeSoto Fire Department.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Maintain a high level of efficiency in emergency fire responses * Maintain a high level of efficiency in emergency medical responses * Providing in-service training to fire rescue personnel * Performing fire company in-service safety surveys on class "c" businesses * Enhance the City's emergency response and preparedness capabilities, for all applicable circumstances 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of fire emergency dispatch notifications	4,154	4,372	4,500	4,700
# of medical emergency dispatch notifications	5,117	5,153	5,200	5,300
Avg. training hours per fireman (per month)	N/A	25	28	30
# of registered class "c" low risk businesses	N/A	406	300	400
# of class "c" low risk business inspections made	N/A	293	150	290
# of class "c" low risk business hazards found	N/A	34	30	28
# of class "c" low risk business re-inspections made	N/A	11	8	12
# of emergency exercises conducted	1	3	3	4
# of emergency exercise goals to accomplish	4	15	15	15
# of emergency exercise deficiencies identified	3	14	10	10
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$142.26	\$140.00	\$139.64	\$138.18
M&O budget % of city budget	23.3%	22.9%	22.3%	22.1%
# of class "c" low risk hazards corrected	N/A	14	20	25
# of emergency exercise goals accomplished	2	11	13	14
# of corrective actions taken following exercise assessment	3	14	10	10
Avg. fire emergency response time (in minutes)	5:47	5:18	5:00	4:50
Avg. medical emergency response time (in minutes)	6:18	4:38	4:50	4:45

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$6,292,025	\$6,294,440	\$6,294,440	\$6,178,513	\$6,207,948
SUPPLIES	\$93,950	\$108,242	\$108,242	\$108,242	\$108,242
SERVICES & PROFESSIONAL FEES	\$196,235	\$224,002	\$224,002	\$248,540	\$248,543
TRANSFERS	\$395,045	\$239,941	\$239,941	\$313,504	\$212,800
TOTAL	\$6,977,254	\$6,866,625	\$6,866,625	\$6,848,799	\$6,777,533

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
FIRE DEPARTMENT	101-007-013	FIRE PREVENTION		
MISSION/PROGRAM DESCRIPTION				
The Fire Prevention Division has a key role in improving the safety and quality of life of the citizens served. Fire Prevention personnel are responsible for a wide variety of enforcement, inspection, mitigation of hazards, investigation, and public education efforts to minimize property damage or loss due to fire and other emergencies. Fire Prevention coordinates activities with other DeSoto departments, private companies and governmental agencies to ensure fire and life safety issues are addressed in new construction and building remodels. The Fire Marshal is liaison for requests and information regarding code issues, assists in emergency management, storm watch, and Emergency Operations Center, as well as serves as Fire Department Public Information Officer.				
GOALS AND OBJECTIVES				
* Conducting routine inspections on all commercial occupancies in DeSoto- enforcement of adopted fire codes and ordinances.				
* Educating citizens on fire and life safety.				
* Conducting fire investigations.				
* Conducting building plan reviews for fire safety compliance (existing and new construction)				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of commercial occupancies	1,190	1,194	1,200	1,200
# of commercial high risk inspections made	405	463	500	500
# of high risk hazards	522	699	650	650
# of high risk hazards corrected	305	396	400	400
# of commercial high risk re-inspections made	106	134	150	150
# of training programs held	33	45	50	50
# of fire investigations	n/a	34	40	40
# of arson investigations made	n/a	7	5	5
# of building plans received	27	25	30	30
# of building plans reviewed	27	25	30	30
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.15	\$2.11	\$2.29	\$2.27
M&O budget % of city budget	0.35%	0.35%	0.37%	0.36%
Avg. number of attendees per program	56.2	55.4	60	60
Avg. time (in Days) to completion of building plan review	5	5	5	5

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$100,559	\$100,281	\$100,281	\$108,106	\$108,135
SUPPLIES	\$202	\$1,025	\$1,025	\$1,875	\$1,025
SERVICES & PROFESSIONAL FEES	\$4,923	\$2,350	\$2,350	\$2,350	\$2,350
TOTAL	\$105,684	\$103,656	\$103,656	\$112,331	\$111,510

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>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	LIBRARY	ALL
101	10	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$688,371	\$674,185	\$661,185	\$710,771	\$723,922
SUPPLIES	\$142,775	\$147,756	\$147,756	\$149,256	\$165,006
SERVICES & PROFESSIONAL FEES	\$23,856	\$29,010	\$29,010	\$42,810	\$41,810
TOTAL	\$855,003	\$850,951	\$837,951	\$902,837	\$930,738

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
LIBRARY	101-010-030	LIBRARY SERVICES		
MISSION/PROGRAM DESCRIPTION				
The DeSoto Public Library provides to the public a collection of media and print materials, E-readers and electronic reading material, downloadable audio books, and classes in resume writing, software training, and other job-related computer skills. The Library serves as proctoring site for college student tests. An onsite computer room houses 46 computers available to the public; the computer room is open before, during, and after normal Library operation hours. Library staff serve as liaison to the Library Board. Library staff creates and hosts community programs that are geared toward literacy and lifelong learning.				
GOALS AND OBJECTIVES				
* Maintain and provide to the public a collection of books, audio/visual material, and other technologically-advanced reading material.				
* Create and host age-appropriate programs for youth, with emphasis on literacy and learning.				
* Maintain and provide to the public the use of computers and popularly-used software.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of Items Checked Out by Patrons	202,323	196,136	198,000	201,000
# of Library Cards Issued	3,217	3,519	3,620	3,700
# of Adult Items Available for Checkout	Not Available	40,255	42,500	45,000
# of New Adult Items Placed into Circulation	Not Available	5,150	4,850	4,600
# of Customer Service Surveys Completed	Not Available	95	105	116
# of Children's Items Available for Checkout	Not Available	37,776	35,000	33,000
# of New Children's Items Placed into Circulation	Not Available	2,231	1,200	1,300
# of Children's Programs Hosted	122	213	150	150
# of Times Public Computers were Used	81,319	88,608	85,000	95,000
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$17.43	\$17.08	\$18.41	\$18.98
M&O Budget % of General Fund Budget	2.9%	2.8%	2.9%	3.0%
Avg. Turn-around Time (Hours) for Shelving Materials	24	24	24	24
% of Satisfaction Reported Through Customer Service Surveys	Not Available	92%	93%	94%
Avg. # (Per Program) of Participants in Children's Programs	10	11	8	8

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; and,**
- 3. Designs, implements and administers the City's website.**

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$220,350	\$222,572	\$222,572	\$222,577	\$222,636
SUPPLIES	\$704	\$1,000	\$1,000	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$364,572	\$373,620	\$373,620	\$354,875	\$365,875
TRANSFERS	\$110,667	\$117,000	\$117,000	\$122,500	\$122,500
TOTAL	\$696,294	\$714,192	\$714,192	\$700,952	\$712,011

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
INFORMATION TECHNOLOGY	101-011-014	IT ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The responsibility of the Information Technology activity is to provide timely and competent computer services to the various City departments. This activity is also tasked to remain informed on computer related topics and apply that knowledge to work flow analyses in order to create more efficient processes within organization. We provide in-house support for both software and hardware, and to assist other departments in systems selection, implementation, and operation.				
GOALS AND OBJECTIVES				
<p>*To manage various interconnected local-area networks that form the City's wide-area network.</p> <p>*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.</p> <p>*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.</p> <p>*Schedule and provide classroom training for City employees for a range of applications.</p> <p>*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.</p> <p>*Create and maintain the City's web presence.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of current Fiscal Year (FY) electronic equipment replaced	47	88	59	43
Amount (in Dollars) of current FY equipment to be replaced	\$130,564	\$196,777	\$125,369	\$544,000
# of successfully installed new technology/projects	91	108	95	90
# of social networking site updates made	295	441	500	550
Efficiency/Effectiveness Measures				
M&O budget per capita	\$14.20	\$14.56	\$14.29	\$14.52
M&O budget % of city budget	2.3%	2.4%	2.3%	2.3%
Avg. level of satisfaction (percentage satisfied) reported through a randomized sampling customer service survey	No data available	100%	100%	100%
% of city-wide downtime, relative to the entire year	No data available	0.049	0.025	0.025
Avg. # of City website updates made (per month)	250	250	250	250
Avg. # of City website mistakes corrected (per month)	No data available	30	30	30

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	HUMAN RESOURCES	ALL
101	12	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$257,352	\$282,868	\$276,868	\$288,257	\$288,341
SUPPLIES	\$7,354	\$6,500	\$8,644	\$11,800	\$6,400
SERVICES & PROFESSIONAL FEES	\$47,513	\$53,050	\$80,450	\$105,315	\$103,115
TOTAL	\$312,220	\$342,418	\$365,962	\$405,372	\$397,856

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
HUMAN RESOURCES	101-012-010	HUMAN RESOURCES ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The Human Resources Activity is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Management and coordination of the recruitment and selection process. * Management and coordination of workers' compensation . * Management and coordination of the employee classification and compensation process. * Management and coordination of employee benefits. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of full-time employees	298	300	305	305
# of applications received	382	4,417	5,000	5,000
# of full-time hires	28	39	30	30
# of part-time hires	44	43	40	40
# of workplace injuries	18	24	20	20
# of workplace claims	29	29	25	25
# of lost days	409	357	200	100
# of grievances	1	0	0	0
# of appeal hearings	2	2	2	2
# of settlements	0	4	1	1
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$6.12	\$6.63	\$7.44	\$7.28
M&O Budget % of General Fund Budget	1.0%	1.1%	1.2%	1.2%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$257,352	\$282,868	\$276,868	\$288,257	\$288,341
SUPPLIES	\$7,036	\$6,250	\$8,144	\$11,300	\$5,900
SERVICES & PROFESSIONAL FEES	\$35,819	\$35,750	\$40,250	\$65,250	\$63,050
TOTAL	\$300,207	\$324,868	\$325,262	\$ 364,807	\$ 357,291

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
HUMAN RESOURCES	101-012-022	CIVIL SERVICE		
MISSION/PROGRAM DESCRIPTION				
The Civil Service Activity is responsible for maintaining compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations, and operational procedures involving Civil Service personnel in the City of DeSoto.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> *Ensure that Civil Service Local Rules are in compliance with state statutes and regulations *Management and oversight of entry level testing for Civil Service employees *Management and oversight of promotional testing for Civil Service employees *Attend all meetings of the Civil Service Commission, serving in a Secretarial role *Management and coordination of training for the DeSoto Civil Service Commission 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of entry levels tests given	2	2	2	2
# of entry level applicants	104	221	250	250
# of vancancies filled	2	8	8	12
# of promotional applicants	7	59	50	50
# of promotional vacancies filled	2	2	5	5
# of Civil Service Commission meetings	9	12	9	9
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	24.5%	83.0%	82.7%	82.7%
M&O Budget % of General Fund Budget	0.04%	0.1%	0.1%	0.1%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
SUPPLIES	\$318	\$250	\$500	\$500	\$500
SERVICES & PROFESSIONAL FEES	\$11,694	\$17,300	\$40,200	\$40,065	\$40,065
TOTAL	\$12,012	\$17,550	\$40,700	\$40,565	\$40,565

CITY OF DESOTO

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

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$3,012	\$0	\$60,000	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$527,894	\$531,335	\$725,141	\$509,668	\$489,668
CAPITAL OUTLAY	\$9,785	\$7,000	\$7,000	\$0	\$0
TRANSFERS	\$75,382	\$0	\$0	\$50,000	\$50,000
TOTAL	\$616,073	\$538,335	\$792,141	\$559,668	\$539,668

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$497,448	\$379,750	\$379,750	\$579,750	\$579,750
SERVICES & PROFESSIONAL FEES	\$740,026	\$737,108	\$710,460	\$1,482,300	\$1,482,300
CAPITAL OUTLAY	\$6,561,255	\$0	\$0	\$19,840	\$0
TRANSFERS	\$1,540,274	\$1,633,305	\$1,633,305	\$770,884	\$787,884
DEBT SERVICE	\$51,039	\$52,006	\$52,006	\$0	\$0
TOTAL	\$9,390,042	\$2,802,169	\$2,775,521	\$2,852,774	\$2,849,934

PEG
(PUBLIC, EDUCATIONAL & GOVERNMENTAL FACILITIES)
FUND

PEG

1. **Collect cable provider franchise revenue designated by the state for use in funding public, educational or government access channels;**
2. **Oversee disbursement of funds for designated purposes; and,**
3. **Maintain records of financial transactions.**

CITY OF DESOTO

PEG FUND 102

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$70,000	\$ 71,145
REVENUES					
FRANCHISE FEES	\$0	\$0	\$70,000	\$70,000	\$75,000
INTEREST REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$70,000	\$70,000	\$75,000
TOTAL AVAILABLE RESOURCES	\$ -	\$ -	\$ 70,000	\$ 140,000	\$ 146,145
EXPENDITURES					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$58,855	\$58,855
CAPITAL OUTLAY	\$0	\$0	\$0	\$10,000	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$68,855	\$58,855
FUND BALANCE-ENDING	\$0	\$0	\$70,000	\$71,145	\$87,290

COOPERATIVE



EFFORTS



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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

FUND

SW REGIONAL COMM. CENTER FUND

111

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$543,949	\$355,540	\$355,540	\$280,775	\$180,895
INTERGOVERNMENTAL REVENUE	\$2,460,213	\$1,631,368	\$2,447,052	\$2,568,000	\$2,662,995
INTEREST REVENUES	\$926	\$2,000	\$2,000	\$1,500	\$1,500
CHARGES FOR SERVICES	\$85,851	\$85,000	\$102,100	\$107,800	\$112,800
INTERFUND TRANSFERS	\$0	\$815,684	\$0	\$0	\$0
TOTAL REVENUES	\$ 2,546,990	\$2,534,052	\$2,551,152	\$2,677,300	\$2,777,295
TOTAL AVAILABLE RESOURCES	\$ 3,090,938.24	\$ 2,889,592.24	\$ 2,906,692.24	\$ 2,958,075.24	\$ 2,958,190.24
EXPENDITURES					
PERSONNEL	\$1,689,100	\$1,615,863	\$1,709,643	\$1,877,246	\$1,877,709
SUPPLIES	\$22,485	\$201,617	\$199,417	\$157,207	\$154,217
SERVICES & PROFESSIONAL FEES	\$563,384	\$567,722	\$638,518	\$646,043	\$645,599
CAPITAL OUTLAY	\$0	\$68,696	\$0	\$18,725	\$0
TRANSFERS TO OTHER FUNDS	\$314,862	\$0	\$0	\$0	\$0
DEBT SERVICE	\$145,567	\$78,339	\$78,339	\$77,959	\$77,959
TOTAL EXPENDITURES	\$2,735,398	\$2,532,237	\$2,625,917	\$2,777,180	\$2,755,484
FUND BALANCE-ENDING	\$355,540	\$357,355	\$280,775	\$180,895	\$202,706

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
SOUTHWEST REGIONAL COMMUNICATION CENTER	111-009-021	REGIONAL DISPATCH		
MISSION/PROGRAM DESCRIPTION				
<p>SWRCC's mission is to facilitate the delivery of emergency services with professionalism and integrity, through the efficient and reliable collection and dissemination of critical information to the citizens and agencies we serve. Southwest Regional Communications Center (SWRCC) is a consolidated communications center that serves the communities of Cedar Hill, DeSoto and Duncanville, Texas. SWRCC is a primary Public Safety Answering Point (PSAP), which answers incoming 9-1-1 calls and seamlessly integrates with the Police and Fire departments of each city to dispatch response equipment and personnel. By coordinating the three cities' resources, the citizens of each city benefit by receiving the highest quality of service.</p>				
GOALS AND OBJECTIVES				
<p>*Answer all emergent and non-emergent phone lines promptly and courteously .</p> <p>*Obtain all necessary information for dispatch of the proper response.</p> <p>*Handle all calls for service with the highest level of professional service to our public, external agencies and internal units.</p> <p>*Perform efficiently, in order to ensure the deputies, firefighters, and medical service personnel are safe in their response.</p> <p>*To go home at the end of the day, knowing we have given our best to help protect the citizens.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of emergency calls received	Not available	93,303	97,968	102,867
# of non-emergency calls received	Not available	108,304	113719	119405
# of non-emergency calls responded to	Not available	64,710	67946	71343
# of calls for Priority P Service received for Police	Not available	467	490	515
# of calls for Priority 1 Service received for Police	Not available	5,908	6,203	6,514
# of calls for Priority P Service received for Fire	Not available	12,120	12,726	13,362
# of alarm-monitored customers	360	431	500	550
Amount (in Dollars) of alarm monitoring revenue	\$85,851	\$102,100	\$107,800	\$112,800
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$55.77	\$53.54	\$56.62	\$56.18
Avg. time (in seconds) to answer emergency calls received	Not available	16.5	15.0	15.0
Avg. dispatching time (in seconds) per Priority P Call for Police	Not available	29.4	30.0	30.0
Avg. dispatching time (in seconds) per Priority 1 Call for Police	Not available	36.3	35.0	35.0
Avg. dispatching time (in seconds) per call Priority P Call for Fire Dept.	Not available	18.3	18.0	18.0

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SW REGIONAL COMM. CENTER FUND	SWRCC	REGIONAL DISPATCH
111	9	21

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning 2014
PERSONNEL	\$1,688,149	\$1,615,863	\$1,709,643	\$1,872,246	\$1,872,709
SUPPLIES	\$19,384	\$192,517	\$189,317	\$126,467	\$128,217
SERVICES & PROFESSIONAL FEES	\$548,325	\$552,882	\$624,678	\$628,743	\$630,759
CAPITAL OUTLAY	\$0	\$68,696	\$0	\$18,725	\$0
TOTAL EXPENDITURES	\$2,255,859	\$2,429,958	\$2,523,638	\$2,646,181	\$2,631,685

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SW REGIONAL COMM. CENTER	SWRCC	ALARM MONITORING
111	9	22

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
SUPPLIES	\$3,101	\$9,100	\$10,100	\$30,740	\$26,000
SERVICES & PROFESSIONAL FEES	\$15,058	\$14,840	\$13,840	\$17,300	\$14,840
TOTAL EXPENDITURES	\$18,159	\$23,940	\$23,940	\$48,040	\$40,840

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$951	\$0	\$0	\$5,000	\$5,000
TRANSFERS TO OTHER FUNDS	\$314,862	\$0	\$0	\$0	\$0
DEBT SERVICE	\$145,567	\$78,339	\$78,339	\$77,959	\$77,959
TOTAL EXPENDITURES	\$461,380	\$78,339	\$78,339	\$82,959	\$82,959

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

FUND

CITY JAIL OPERATIONS

112

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$359,398	\$266,559	\$266,559	\$303,644	\$307,490
INTEREST REVENUES	\$451	\$3,000	\$450	\$450	\$450
PARTICIPANT SHARE INCOME	\$481,700	\$527,468	\$527,468	\$541,768	\$541,768
PHONE CARD & CREDIT CARD	\$37,015	\$0	\$34,000	\$34,000	\$34,000
MISCELLANEOUS	\$5,959	\$25,000	\$480	\$480	\$480
INTERFUND TRANSFERS	\$240,850	\$263,734	\$263,734	\$270,884	\$270,884
TOTAL REVENUES	\$765,974	\$819,202	\$826,132	\$847,582	\$847,582
TOTAL AVAILABLE RESOURCES	\$1,125,372	\$1,085,761	\$1,092,691	\$1,151,226	\$1,155,072
<u>APPROPRIATIONS</u>					
PERSONNEL	\$640,991	\$671,396	\$664,950	\$718,699	\$718,869
SUPPLIES	\$28,736	\$24,675	\$28,475	\$24,675	\$24,675
SERVICES & PROFESSIONAL FEES	\$42,134	\$95,130	\$95,622	\$100,362	\$101,717
CAPITAL OUTLAY	\$146,952	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$858,813	\$791,201	\$789,047	\$843,736	\$845,261
ENDING FUND BALANCE	\$266,559	\$294,560	\$303,644	\$307,490	\$309,811

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
POLICE DEPARTMENT	112-006-010	JAIL OPERATIONS		
MISSION/PROGRAM DESCRIPTION				
The Jail Operation is responsible for providing a safe, secure, and humane environment for inmates who are detained and arrested by the cities of DeSoto, Lancaster and Cedar Hill. The detainees are monitored closely and are taken through an intake and screening process.				
GOALS AND OBJECTIVES				
* House inmates in a safe, secure, and efficient environment on a temporary basis.				
* Decrease the amount of errors in court paperwork.				
* Conduct weekly inspection of the jail facility for safety purposes and cleanliness.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
# of jail inspections	1,095	1095	730	730
# of issues	24	16	20	20
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$17.51	\$16.09	\$17.20	\$17.23
# of issues resolved within 24 hours	14	5	5	5

DESOTO



SALES TAX



COOPERATIONS



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DEDC BUDGET FUND SUMMARY
FY 2012-2013
PRESENTED TO THE DEDC BOARD JUNE 11, 2012
PRESENTED AND APPROVED BY THE DEDC BOARD JULY 12, 2012

	Budget 10/11	Budget 11/12 2011	Approved 2011	Approved 12/13 2012	Planning 13/14
CASH BALANCE - BEGINNING END OF (Actual for 10/11)	2,899,140	2,946,586	2,537,433	1,614,162	922,514

REVENUES						
Sales Tax	(Actual for 10/11)	1,337,291	1,400,000	1,400,000	1,400,000	1,400,000
*Interest Earnings	(Actual for 10/11)	13,236	10,000	10,000	10,000	10,000
TOTAL REVENUES		1,350,527	1,410,000	1,410,000	1,410,000	1,410,000
TOTAL RESOURCES		4,249,667	4,356,586	3,947,433	3,024,162	2,332,514

APPROPRIATIONS/EXPENDITURES						
Personnel	(Actual for 10/11)	196,989	306,900	391,210	402,310	402,310
Supplies	(Actual for 10/11)	3,938	6,000	10,000	10,000	10,000
***Contractual Sers.- (Promotions, Admin., Grants, Prospect Dev. L.T. Debt)		1,100,636	1,502,253	1,926,061	1,683,338	1,252,963
Capital Outlay	(Actual for 10/11)	1,517	4,000	6,000	6,000	4,000
TOTAL APPROPRIATIONS/ EXPENDITURES	(Actual for 10/11)	1,303,080	1,819,153	2,333,271	2,101,648	1,669,273

CASH BALANCE - ENDING	2,946,586	2,537,433	1,614,162	922,514	663,241
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***Contractual Services includes Promotions, Administration, Grants, and Prospect Dev., & Long Term Debt

**PROGRAM SUMMARY
Budget 2012-2013**

Presented to the DEDC Board June 11, 2012

Presented and Approved by the DEDC Board July 12, 2012

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

PROGRAM EXPENDITURES:

	FY 11-12	FY 11-12	FY 12-13	FY 13-14
	BUDGET	AMENDED	Approved	PLANNING
		BUDGET		
PERSONNEL	306,900	391,210	402,310	402,310
SUPPLIES	6,000	10,000	10,000	10,000
CONTRACTUAL SERVICES	1,502,253	1,926,061	1,683,338	1,252,963
CAPITAL OUTLAY	4,000	6,000	6,000	4,000
PROGRAM TOTAL	1,819,153	2,333,271	2,101,648	1,669,273

PERSONNEL SUMMARY:

	FY 11-12	FY 11-12	FY 12-13	FY 13-14
	BUDGET	AMENDED	Amended	PLANNING
		BUDGET		
FULL TIME POSITIONS:				
Chief Executive Officer	1	1	1	1
Director of Business Development	1	1	1	1
Executive Secretary	1	1	1	1
TOTAL FULL TIME:	3	3	3	3
Internship Students - EDC			1	1
TOTAL INTERNSHIP STUDENTS	0	0	1	1
TOTAL FULL TIME EQUIVALENT	3	3	4	4

SIGNIFICANT BUDGET CHANGES:

**DEDC FY 2013 Proposed Annual Plan of Work
Presented to the DEDC Board of Directors on July 12, 2012**

Goal # 1 Attract a net, minimum outside investment of \$75 million to make DeSoto more prosperous.

- Actively promote 90-acre site Polk/Danieldale to feature recent improvements.
- Actively promote all parcels on Danieldale Road as a result of pending street conditions.
- Actively promote DeSoto Heliport to key audiences.
e.g. Texas State Technical College (pilot training program), Urgent Care Center
- Continue marketing missions and consultant visits with Texas One program via the state of Texas Governor's office.
- Continue strategic alliances with local, regional & national organizations such as Texas One, CoreNet (Southwest Chapter), CCIM, and the Real Estate Council, City of Dallas and Dallas County.
- Continue to make improvements to DEDC website to improve functionality.
- Enhance network of medical/health related organizations to increase additional investment in medical community.
- Continue annual marketing program to regional brokers and developers.
- Promote and position vacant spaces (former Kmart, Winn-Dixie, and Albertson's) as redevelopment sites

Goal #2 Increase the net sales tax revenue by 20% from \$7.5 million to \$8.6 million.

- Commit to continued efforts to enhance daytime traffic in community.
- Continue participation in International Council of Shopping Centers (ICSC) programs
- Continue marketing DeSoto Town Center and enhance tenant activity on Hampton Road corridor.
- Continue to promote DeSoto as a viable family entertainment destination.

Goal #3 Expedite development of I-35 corridor and encourage Regional Econ. Dev.

- Explore possibilities of a TIF agreement along I-35 corridor w/Lancaster & Glenn Heights
- Develop master plan of area to promote to potential developers.
- Promote city's vision to potential developers
- Work with city to develop public/private partnership to develop property and attract future development.
- Promote sites at ICSC trade shows, i.e. Texas (local), Las Vegas (annual national event)
- Promote to national and regional developers & brokers.
- Participate in Bisnow Media Retail Summit in September 2012
- Explore existing workforce available in DeSoto and targeted training with Cedar Valley College, UNT & Paul Quinn College while focusing on desired industries such as advanced manufacturing, hi-tech, logistics & life sciences.

Goal #4 Encourage retail development of shopping centers (i.e. former Albertson's, former Winn-Dixie).

- Pursue strategically the development of family entertainment and cultural venues in DeSoto: e.g. Savannah College of Art & Design concept (as alternative to traditional retail), minor league sports team (Goal 9 from City Work Plan).
- Perform market demand analysis to determine appropriate uses.
- Promote centers at ICSC conferences and market properties to potential developers.
- Provide updated 2010 Census information to national retailers.
- Promote potential use of centers as family entertainment destinations.

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

- Profile existing companies and complete needs assessment for future growth opportunities.
- Work with tenants to develop strategies to mitigate crime issues.
- Work with City's Development Services staff on current ordinances to include a more diverse range of acceptable building types.
- Work with City's Development Services department on current land uses to prevent non-commercial development.
- Design & implement New Market Tax Credit program to stimulate investment projects.
- Design & implement EB-5 foreign investment center to stimulate attraction projects.

Goal #6 Increase the proportion of the non-residential tax base relative to residential.

- Attract "spec building" developers to establish 50,000-to-150,000 s.f. building inventory.
- Continue monitoring Revolving Loan Fund in joint administration with DeSoto Chamber.
- Further develop relationships with existing businesses in Eagle Business and Industrial Park by conducting systematic annual Industrial retention calling program.
- Continue to research viable opportunities related to inland port once area reaps benefits from expanded Panama Canal.
- Continue to utilize Salesforce and email retention efforts initiated in previous fiscal year.

Goal #7 Continue role in collaborative marketing efforts and facilitate relationships within the region.

- Participate in Best Southwest marketing programs.
- Partner with DeSoto Chamber of Commerce and City of DeSoto to obtain branding and provide programs to enhance growth for existing businesses in community.
- Participate in Dallas Regional Chamber marketing programs.
- Host a joint meeting inclusive of DEDC Board members, DeSoto ISD Trustees, DeSoto City Council.
- Continue to create press releases to promote good news and economic development in DeSoto.
- Institute DEDC internship program utilizing DeSoto high school graduates enrolled in relevant college or university programs compatible to DEDC goals & objectives.

Goal #8 Continue to promote medical uses in two areas of city – Pleasant Run and Bolton Boone.

- Continue to enhance relationships with executive staff of Charlton Methodist Hospital.
- Work with developers to support development of adjacent medical office space in DeSoto including newly renovated Fountain Village (Pleasant Run Neighborhood Health Plaza).
- Collaborate with Charlton Methodist Hospital's ongoing efforts to recruit talented physicians to the area.

DESOTO



CITY OF DESOTO

FUND
PARK DEVELOPMENT CORP. FUND
118

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$312,607	\$482,492	\$482,492	\$437,828	\$394,089
SALES TAX REVENUES	\$450,794	\$406,599	\$425,000	\$425,000	\$425,000
INTEREST REVENUES	\$504	\$2,000	\$600	\$600	\$600
TOTAL REVENUES	\$451,298	\$408,599	\$425,600	\$425,600	\$425,600
TOTAL AVAILABLE RESOURCES	\$763,905	\$891,091	\$908,092	\$863,428	\$819,689
EXPENDITURES					
TRANSFERS TO OTHER FUNDS	\$281,413	\$470,264	\$470,264	\$469,339	\$472,971
TOTAL EXPENDITURES	\$281,413	\$470,264	\$470,264	\$469,339	\$472,971
ENDING FUND BALANCE	\$482,492	\$420,827	\$437,828	\$394,089	\$346,718

CITY OF DESOTO

FUND
DEBT SERVICE PARKS DEVELOPMENT
347

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$98,488	\$119,243	\$119,243	\$116,743	\$114,043
INTEREST REVENUES	\$170	\$500	\$500	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$217,000	\$206,600	\$206,600	\$208,650	\$210,600
MISCELLANEOUS	\$1,947,535	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,164,705	\$207,100	\$207,100	\$208,950	\$210,900
TOTAL AVAILABLE RESOURCES	\$2,263,192	\$326,343	\$326,343	\$325,693	\$324,943
<u>EXPENDITURES</u>					
DEBT SERVICE	\$2,143,950	\$209,600	\$209,600	\$211,650	\$213,600
TOTAL EXPENDITURES	\$2,143,950	\$209,600	\$209,600	\$211,650	\$213,600
ENDING FUND BALANCE	\$119,243	\$116,743	\$116,743	\$114,043	\$111,343

PUBLIC UTILITY



FUNDS



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PUBLIC UTILITIES DEPARTMENT

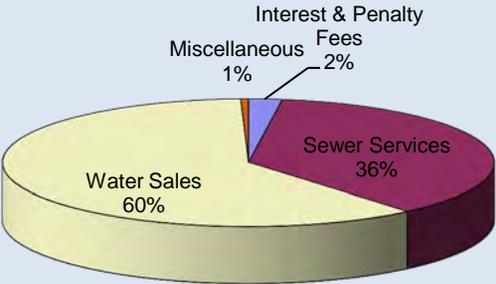
UTILITY BILLING ACTIVITY (CUSTOMER ACCOUNTS)

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

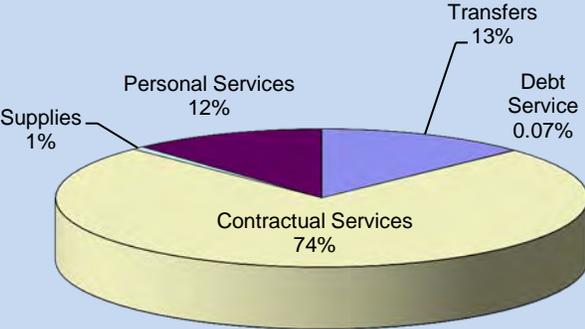
UTILITY FIELD OPERATIONS ACTIVITY

- 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.**

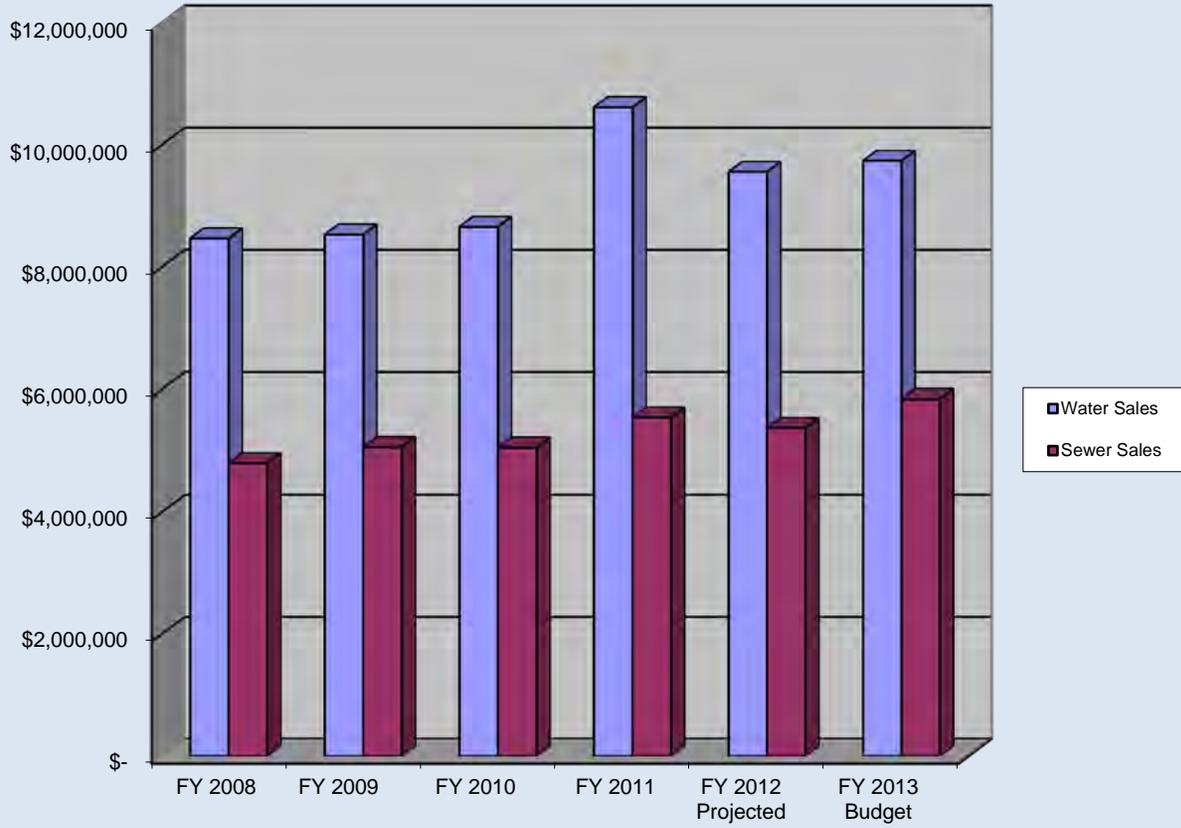
Public Utility Fund Total Revenues Budget \$16,078,170



Public Utility Fund Total Expenditures Budget \$15,063,821



Public Utility Fund Major Revenue Sources



<u>Fiscal Year</u>	<u>Water Sales</u>	<u>Sewer Sales</u>
FY 2008	\$ 8,473,955.00	\$ 4,804,431.00
FY 2009	\$ 8,537,710.00	\$ 5,069,841.00
FY 2010	\$ 8,662,331.00	\$ 5,062,106.00
FY 2011	\$ 10,622,120.00	\$ 5,554,778.00
FY 2012 Projected	\$ 9,562,805.00	\$ 5,380,371.00
FY 2013 Budget	\$ 9,741,638.00	\$ 5,850,532.00

CITY OF DESOTO

FUND
PUBLIC UTILITY FUND
502

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
WORKING CAPITAL-BEGINNING BAL.	\$2,230,336	\$5,500,830	\$5,500,830	\$6,859,619	\$7,873,968
REVENUES					
WATER & SEWER SALES	\$16,346,625	\$15,148,176	\$15,148,176	\$15,804,170	\$15,804,170
WATER & SEWER CONNECTION	\$55,130	\$56,000	\$56,000	\$56,000	\$56,000
WATER & SWER SENIOR DISCOUNTS	(\$123,204)	(\$151,000)	(\$151,000)	(\$158,000)	(\$158,000)
PENALTY FEES	\$339,263	\$336,000	\$336,000	\$336,000	\$336,000
INTEREST REVENUES	\$4,797	\$15,000	\$15,000	\$15,000	\$15,000
MISCELLANEOUS/BOND PROCEEDS	\$65,531	\$44,656	\$44,656	\$25,000	\$25,000
TOTAL REVENUES	\$16,688,142	\$15,448,832	\$15,448,832	\$16,078,170	\$16,078,170
TOTAL AVAILABLE RESOURCES	\$18,918,478	\$20,949,662	\$20,949,662	\$22,937,789	\$23,952,138
APPROPRIATIONS					
PERSONNEL	\$1,511,247	\$1,705,406	\$1,737,266	\$1,769,386	\$1,769,816
SUPPLIES	\$43,559	\$145,000	\$136,945	\$112,160	\$100,660
SERVICES & PROFESSIONAL FEES	\$9,948,208	\$10,538,335	\$10,360,165	\$11,209,720	\$11,663,546
CAPITAL OUTLAY	\$33,715	\$0	\$0	\$31,000	\$0
TRANSFERS TO OTHER FUNDS	\$1,879,719	\$1,351,092	\$1,845,667	\$1,931,555	\$2,065,892
DEBT SERVICE	\$1,200	\$803,760	\$10,000	\$10,000	\$10,000
TOTAL APPROPRIATIONS	\$13,417,648	\$14,543,593	\$14,090,043	\$15,063,821	\$15,609,914
WORKING CAPITAL -ENDING BAL.	\$5,500,830	\$6,406,069	\$6,859,619	\$7,873,968	\$8,342,224
Reserve Requirement -45 days	1,654,231	1,793,046	1,737,129	1,857,183	1,924,510
Amount over/(under) Reserve Requirement	3,846,599	4,613,023	5,122,490	6,016,785	6,417,714
# days covered	200	214	237	254	260

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
PUBLIC UTILITIES	502-025-025	PUBLIC UTILITY ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
Public Utilities Administration is responsible for the oversight of all activities associated with the service delivery aspects of water and wastewater. These activities include Water and Wastewater Maintenance and Utility Billing. Public Utilities Administration consists of a Director and a Senior Secretary. In addition to assisting the Director, the Senior Secretary serves as staff assistant to the Utility Billing Manager and the Water Superintendent. The Director of Public Utilities is responsible for long-range planning activities, which include budgeting, capital improvement, staffing, customer relations, etc. The Director also serves as the staff liaison to the Trinity River Authority and Dallas Water Utilities.				
GOALS AND OBJECTIVES				
*Assure the timely and accurate preparation of water bills by the 15th and 30th of every month				
* Ensure timely and accurate collection and processing of payments.				
* Ensure Compliance with EPA and the TCEQ regulations.				
*Provide water conservation education to effectively manage water resources.				
*Ensure the integrity and capacity of the waster distribution system and wastewater collection system.				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
<i>Activity Demand/Workload</i>				
Service Area in square miles	21	21	21	21
Population Served	49,047	49,047	49,047	49,047
Administration Budget (\$)	NA	\$144,555	\$219,566	\$208,523
Dallas Contract Rate of Flow Control Setting - (MGD)	14.5	14.5	14.5	14.5
Dallas Water Purchases Budgeted	\$3,800,513	\$3,976,000	\$4,032,411	\$4,340,525
TRA Wastewater Treatment Services Budgeted	\$3,084,698	\$3,331,618	\$3,544,998	\$3,673,110
<i>Efficiency/Effectiveness Measures</i>				
Administration budget per capita	NA	\$2.95	\$4.48	\$4.25
Administration budget % of total Public Utilities Budget	NA	1.4%	1.5%	1.3%
Maximum Daily Rate of Flow From Dallas - (MGD)	14.1	14.2	14.5	14.5
Dallas Water Volume Purchased In Billion Gallons per day	2.9	2.7	2.9	3.1
Wastewater Volume Sent To TRA In Billion Gallons per day	1.75	1.77	1.8	1.8

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$0	\$0	\$0	\$194,866	\$194,923
SUPPLIES	\$0	\$0	\$0	\$3,600	\$2,500
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$21,100	\$11,100
PUBLIC UTILITY ADMINISTRATION	\$0	\$0	\$0	\$219,566	208,523

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-026	UTILITY BILLING		
MISSION/PROGRAM DESCRIPTION				
Utility Billing is responsible for providing timely and accurate billings for services to over 16,000 customer accounts. These services include water, wastewater, sanitation, and drainage. The activities of Utility Billing are accomplished through the division's two arms, which are Meter Services and Customer Service. Meter Services is responsible for meter reading, service connection, service disconnection, and work order fulfillment. Meter Services is also responsible for meter installation and replacement. Customer Service is responsible for collecting and processing payments, posting payments to customers' accounts, as well as fielding customer calls and generating work orders to address customer issues. Utility Billing also serves as a central payment collection center for many of the other departments within the City.				
GOALS AND OBJECTIVES				
* Assure the timely and accurate preparation of water bills by the 15th and 30th of every month, while seeing to the reconciliation of past bills				
* Assure the accuracy and integrity of monthly meter readings				
* Initiate monthly write off of uncollectible revenue for inactive accounts				
* Ensure the continuous provision of water to paying citizens and the stoppage of supply to nonpaying citizens				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of current Fiscal Year (FY) bills due	193,600	193,724	195,168	196,608
# of billing errors	NA	116	110	100
Amount (in Dollars) of FY bills due	NA	\$15,488,832	\$16,078,170	\$16,721,296
Amount collected (in Dollars)	\$16,688,141	\$16,391,001	\$16,078,170	\$16,721,296
# of billings generated (distributed)	24	24	24	24
# of billing corrections made	NA	1,417	1400	1400
# of meter reads	189,968	190,088	190,208	190,328
# of meter re-reads	NA	6,612	6,612	5,660
# of meter work orders	15,281	10,187	10,187	10,187
# of customer accounts	17,124	17,244	17,364	17,484
# of inactive accounts with delinquent balances	752	669	669	660
# of uncollectible write-offs made	752	599	599	590
# of total accounts (active and inactive)	17,124	17,244	17,364	17,484
# of active accounts	16,144	16,293	16,413	16,533
# of water stoppages (cut-offs) made to active accounts	NA	7,384	7,385	7,439
# of stoppages (cut-offs) reconnected within 48 hours	NA	4,613	4,613	4,613
# of unwarranted water stoppages (cut-offs) made to active accounts	NA	12	10	8
# of unwarranted water stoppages (cut-offs) reconnected within 48 hours	NA	12	10	8
Efficiency/Effectiveness Measures				
Utility Billing budget	\$1,091,034	\$1,309,043	\$1,430,945	\$1,455,938
Utility Billing budget per capita	\$22.20	\$26.69	\$29.17	\$29.68
Utility Billing budget % of Public Utility budget	8%	9%	9%	9%
Avg. # of FY bills generated (distributed) per month by the specified timeframe	16,133	16,144	16,264	16,384
Avg. timeframe (in days) for delinquent inactive accounts to be transmitted to collection agency	Not available	90	90	90
Amount (in Dollars) of delinquent inactive accounts	\$137,698	\$102,172	\$102,172	\$102,172
Amount (in Dollars) received after transmitting to collections agency	Not available	\$10,153	\$11,000	\$11,000

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
PUBLIC UTILITY FUND	FINANCIAL SERVICES	CUSTOMER ACCOUNTS
502	2	10

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$649,085	\$612,987	\$644,847	\$0	\$0
SUPPLIES	\$19,817	\$29,575	\$29,575	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$125,535	\$144,059	\$145,546	\$0	\$0
CAPITAL OUTLAY	\$33,715	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$262,881	\$265,500	\$489,075	\$0	\$0
CUSTOMER ACCOUNTS	\$1,091,034	\$1,052,121	\$1,309,043	\$0	\$0

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
PUBLIC UTILITY FUND	PUBLIC UTILITY DEPT.	UTILITY BILLING
502	25	26

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$0	\$0	\$0	\$658,355	\$658,511
SUPPLIES	\$0	\$0	\$0	\$34,275	\$30,075
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$249,152	\$251,952
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$489,163	\$515,400
UTILITY BILLING	\$0	\$0	\$0	\$1,430,945	1,455,938

DESOTO



ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
PUBLIC UTILITIES	502-025-027	UTILITY FIELD OPERATIONS		
MISSION/PROGRAM DESCRIPTION				
Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. On the water distribution side, these activities include making system repairs, flushing hydrants, exercising system valves, water sampling, and operating the system to maintain adequate pressure, flow, and fire protection. On the wastewater collection side, these activities include making system repairs, maintaining the system through proactive flushing, utilizing a camera system to inspect system integrity, etc. The water distribution system consists of more than 200 miles of piping, with over 5,000 valves and 2,000 fire hydrants. The wastewater collection system consists of over 200 miles of piping and 3,000 sewer manholes.				
GOALS AND OBJECTIVES				
* Maintain the water quality in the distribution system.				
*Ensure the operability of valves on the water distribution system.				
*Make repairs to the water distribution system and wastewater collection system.				
*Maintain the City's wastewater collection system.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Projected Budget FY 2012	Adopted Budget FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
# of dead-end lines on the water distribution system	57	57	57	57
mandated flushing frequency for dead-end lines	monthly	monthly	monthly	monthly
# of valves	6,500	6,500	6,500	6,500
# of valves exercised	1,527	1,509	1,500	1,500
# of water/sewer malfunctions	154	165	165	165
# of malfunctions repaired	154	165	165	165
# of linear feet of pipe in wastewater collection system	1,267,200	1,267,200	1,267,200	1,267,200
# of linear feet cleaned and flushed (per year)	200,150	226,170	225,000	225,000
Efficiency/Effectiveness Measures				
Field Operations budget	\$9,512,690	\$9,153,494	\$9,378,021	\$9,918,164
Field Operations budget per capita	\$193.95	\$186.63	\$191.20	\$202.22
Field Operations budget % of Public Utilities budget	71%	65%	62%	64%
Avg. # of times each dead-end line is flushed (per month)	1.6	1.6	1.8	2
Avg. # of valves exercised (per month)	127	126	125	125
Avg. amount of time (in hours) to make each repair	5	5	4.5	4.5
Avg. # of linear feet cleaned and flushed (per month)	16,679	18,847	18,750	18,750
Gallons of water pumped (000)	2,992,123	2,789,111	2,998,795	3,148,743

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
PUBLIC UTILITY FUND	DEVELOPMENT SERVICES	WATER/WASTEWATER MAINTENANCE
502	3	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$860,743	\$1,072,354	\$1,072,354	\$0	\$0
SUPPLIES	\$12,579	\$90,425	\$97,370	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$7,159,718	\$7,815,023	\$7,635,366	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$1,479,650	\$948,404	\$348,404	\$0	\$0
DEVELOPMENT SERVICES	\$9,512,690	\$9,926,206	\$9,153,494	\$0	\$0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$0	\$0	\$0	\$896,100	\$896,317
SUPPLIES	\$0	\$0	\$0	\$64,285	\$58,085
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$7,975,432	\$8,412,458
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$442,204	\$551,304
UTILITY FIELD OPERATIONS	\$0	\$0	\$0	\$9,378,021	9,918,164

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	
PUBLIC UTILITY FUND	NON-DEPARTMENTAL	ALL PROGRAMS
502	99	

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$1,419	\$20,065	\$20,065	\$20,065	\$20,065
SUPPLIES	\$11,162	\$25,000	\$10,000	\$10,000	\$10,000
SERVICES & PROFESSIONAL FEES	\$2,662,956	\$2,579,253	\$2,579,253	\$2,964,036	\$2,988,036
CAPITAL OUTLAY	\$0	\$0	\$0	\$31,000	\$0
DEBT SERVICE	\$1,200	\$803,760	\$10,000	\$10,000	\$10,000
TRANSFERS TO OTHER FUNDS	\$137,188	\$137,188	\$1,008,188	\$1,000,188	\$999,188
NON-DEPARTMENTAL	\$2,813,925	\$3,565,266	\$3,627,506	\$4,035,289	\$4,027,289

CITY OF DESOTO

FUND
WATER METER REPLACEMENT FUND
503

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$ 713,090	\$ 419,079	\$ 419,079	\$ 420,079	\$ 421,079
REVENUES					
INTEREST REVENUES	\$816	\$4,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$262,000	\$262,000	\$485,575	\$467,163	\$470,000
TOTAL REVENUES	\$262,816	\$266,000	\$486,575	\$468,163	\$471,000
TOTAL AVAILABLE RESOURCES	\$ 975,906	\$ 685,079	\$ 905,654	\$ 888,242	\$ 892,079
APPROPRIATIONS					
PERSONNEL	\$391	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$556,436	\$378,000	\$485,575	\$467,163	\$470,000
TOTAL APPROPRIATIONS	\$556,827	\$378,000	\$485,575	\$467,163	\$470,000
FUND BALANCE-ENDING	\$ 419,079	\$ 307,079	\$ 420,079	\$ 421,079	\$ 422,079

CITY OF DESOTO

FUND
WATER/SEWER EQUIP REPLACE FUND
504

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$15,553	\$15,553	\$15,603	\$15,678
REVENUES					
INTEREST REVENUES	\$23	\$0	\$50	\$75	\$75
TRANSFERS FROM OTHER FUNDS	\$32,600	\$17,000	\$17,000	\$132,800	\$265,300
TOTAL REVENUES	\$32,623	\$17,000	\$17,050	\$132,875	\$265,375
TOTAL AVAILABLE RESOURCES	\$ 32,623	\$ 32,553	\$ 32,603	\$ 148,478	\$ 281,053
APPROPRIATIONS					
CAPITAL OUTLAY	\$17,070	\$17,000	\$17,000	\$132,800	\$265,300
TOTAL APPROPRIATIONS	\$17,070	\$17,000	\$17,000	\$132,800	\$265,300
FUND BALANCE-ENDING	\$ 15,553	\$ 15,553	\$ 15,603	\$ 15,678	\$ 15,753

CITY OF DESOTO

FUND
CIP-WATER & SEWER FUND
508

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
WORKING CAPITAL-BEGINNING BAL.	\$10,305,019	\$8,529,734	\$8,529,734	\$4,161,373	\$2,190,914
<u>REVENUES</u>					
INTEREST REVENUES	\$17,614	\$10,000	\$20,000	\$15,000	\$8,500
TRANSFERS FROM OTHER FUNDS	\$1,200,000	\$600,000	\$871,000	\$863,000	\$862,000
CONTRIBUTIONS/DONATIONS	\$158,865	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$0	\$0	\$0	\$3,800,000	\$3,800,000
TOTAL REVENUES	\$1,376,479	\$610,000	\$891,000	\$4,678,000	\$4,670,500
TOTAL AVAILABLE RESOURCES	\$11,681,498	\$9,139,734	\$9,420,734	\$8,839,373	\$ 6,861,414
<u>APPROPRIATIONS</u>					
SERVICES & PROFESSIONAL FEES	\$95,105	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$2,723,231	\$4,040,000	\$4,389,060	\$5,686,000	\$5,464,000
DEBT SERVICE	\$333,429	\$0	\$870,301	\$962,459	\$961,834
TOTAL APPROPRIATIONS	\$3,151,764	\$4,040,000	\$5,259,361	\$6,648,459	\$6,425,834
WORKING CAPITAL -ENDING BAL.	\$8,529,734	\$5,099,734	\$4,161,373	\$2,190,914	\$435,580

DESOTO



STORM DRAINAGE



FUNDS



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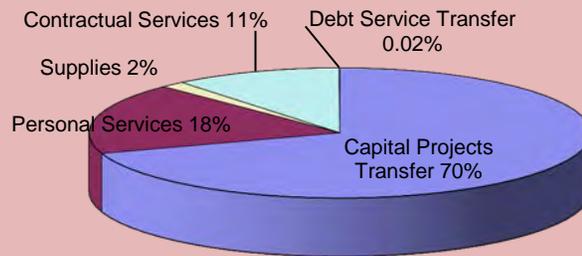
STORM DRAINAGE UTILITY FUND FUNDS

- 1. Funds Drainage Capital Projects;**
- 2. Funds the Drainage Engineer position;**
- 3. Funds the Storm Water Phase II Program;**
- 4. Funds the Storm Water Drainage Inlet Decal Program; and,**
- 5. Funds one Operations Coordinator and three Service Provider positions.**

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



Drainage Fund Expenditures
Total Budget \$1,637,966



CITY OF DESOTO

FUND
STORM DRAINAGE UTILITY FUND
522

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
WORKING CAPITAL-BEGINNING BAL.	\$708,502	\$907,010	\$907,010	\$830,779	\$684,963
REVENUES					
PERMITS AND LICENSES	\$200	\$0	\$0	\$0	\$0
DRAINAGE CHARGE REVENUE	\$1,472,474	\$1,491,150	\$1,491,150	\$1,491,150	\$1,491,150
INTEREST REVENUES	\$590	\$7,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,473,264	\$1,498,150	\$1,492,150	\$1,492,150	\$1,492,150
TOTAL AVAILABLE RESOURCES	\$2,181,766	\$2,405,160	\$2,399,160	\$2,322,929	\$2,177,113
APPROPRIATIONS					
PERSONNEL	\$270,325	\$262,230	\$262,230	\$290,623	\$290,697
SUPPLIES	\$2,789	\$13,100	\$13,100	\$25,100	\$13,100
SERVICES & PROFESSIONAL FEES	\$108,610	\$145,673	\$145,673	\$177,673	\$177,673
TRANSFERS TO OTHER FUNDS	\$795,000	\$379,000	\$1,147,028	\$1,144,220	\$1,180,564
DEBT SERVICE	\$98,032	\$768,028	\$350	\$350	\$350
TOTAL APPROPRIATIONS	\$1,274,755	\$1,568,031	\$1,568,381	\$1,637,966	\$1,662,384
WORKING CAPITAL -ENDING BAL.	\$907,010	\$837,129	\$830,779	\$684,963	\$514,729
Reserve Requirements	\$100,000	\$125,000	\$125,000	\$150,000	\$175,000
Amount over/(under) Reserve Requirement	\$807,010	\$712,129	\$705,779	\$534,963	\$339,729

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 ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
SERVICES & PROFESSIONAL FEES	\$102,632	\$102,673	\$102,673	\$102,673	\$102,673
FINANCIAL SERVICES	\$102,632	\$102,673	\$102,673	\$102,673	\$102,673

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$81,432	\$77,931	\$77,931	\$80,981	\$81,004
SUPPLIES	\$2,789	\$6,000	\$6,000	\$18,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$4,929	\$43,000	\$43,000	\$75,000	\$75,000
TRANSFERS TO OTHER FUNDS	\$795,000	\$379,000	\$1,147,028	\$1,144,220	\$1,150,564
ENGINEERING SERVICES	\$884,150	\$505,931	\$1,273,959	\$1,318,201	\$1,312,568

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$188,893	\$182,587	\$182,587	\$200,012	\$200,063
SUPPLIES	\$0	\$7,100	\$7,100	\$7,100	\$7,100
SERVICES & PROFESSIONAL FEES	\$1,049	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$30,000
MAINTENANCE	\$189,942	\$189,687	\$189,687	\$207,112	\$237,163

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$0	\$1,712	\$1,712	\$9,630	\$9,630
DEBT SERVICE	\$98,032	\$768,028	\$350	\$350	\$350
NON DEPARTMENTAL	\$98,032	\$769,740	\$2,062	\$9,980	\$9,980

DESOTO



CITY OF DESOTO

FUND
DRAINAGE EQUIP REPLACE FUND
524

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$30,000
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$30,000
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$0	\$30,000
APPROPRIATIONS					
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$30,000
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$30,000
FUND BALANCE-ENDING	\$0	\$0	\$0	\$0	\$0

CITY OF DESOTO

FUND
DRAINAGE IMPROVEMENTS FUND
528

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$ 2,736,117	\$2,324,077	\$ 2,324,077	\$ 2,214,427	\$ 1,916,927
<u>REVENUES</u>					
INTEREST REVENUES	\$2,956	\$15,000	\$15,000	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$795,000	\$379,000	\$1,147,028	\$1,144,220	\$1,150,564
TOTAL REVENUES	\$797,956	\$394,000	\$1,162,028	\$1,146,720	\$1,153,064
TOTAL AVAILABLE RESOURCES	\$3,534,073	\$2,718,077	\$3,486,105	\$3,361,147	\$3,069,991
<u>APPROPRIATIONS</u>					
SERVICES & PROFESSIONAL FEES	\$51,846	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,011,008	\$579,000	\$504,000	\$675,000	\$375,000
DEBT SERVICE	\$147,142	\$0	\$767,678	\$769,220	\$775,564
TOTAL APPROPRIATIONS	\$1,209,996	\$579,000	\$1,271,678	\$1,444,220	\$1,150,564
FUND BALANCE-ENDING	\$2,324,077	\$2,139,077	\$2,214,427	\$1,916,927	\$1,919,427

SANITATION



FUNDS



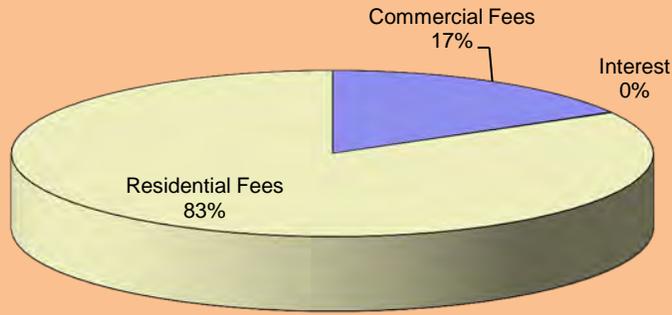
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SANITATION ENTERPRISE FUND FUNDS

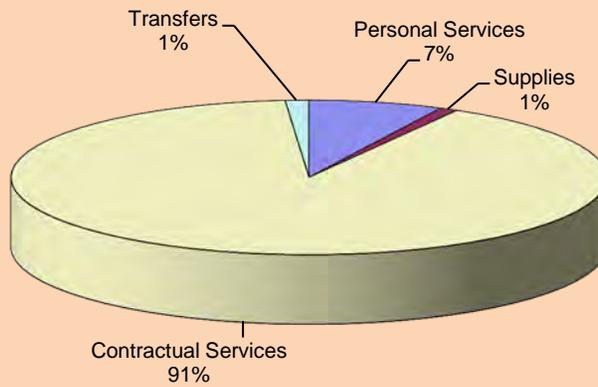
1. Funds solid waste collection services for both residential and commercial customers;
2. Funds the street sweeper, which is used to clean thoroughfares, collector streets, and residential streets in the city limits;
3. Funds the 4-person Litter/Median Crew, which picks up litter in City rights-of-way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

**City of DeSoto, Texas
2012-2013 Budget
Sanitation Fund**

**Sanitation Fund Revenues
Total Budget \$3,887,200**



**Sanitation Fund Expenditures
Total Budget \$3,666,322**



CITY OF DESOTO

FUND
SANITATION ENTERPRISE FUND
552

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
WORKING CAPITAL-BEGINNING BAL.	\$1,450,251	\$1,349,567	\$1,349,567	\$1,683,399	\$1,904,277
REVENUES					
CHARGES FOR SERVICES	\$3,244,898	\$3,020,672	\$3,276,491	\$3,884,200	\$3,910,000
INTEREST REVENUES	\$1,988	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL REVENUES	\$3,246,886	\$3,023,672	\$3,279,491	\$3,887,200	\$3,913,000
TOTAL AVAILABLE RESOURCES	\$4,697,137	\$4,373,239	\$4,629,058	\$5,570,599	\$5,817,277
APPROPRIATIONS					
PERSONNEL	\$239,522	\$261,361	\$261,361	\$267,561	\$267,626
SUPPLIES	\$29,408	\$34,275	\$36,275	\$36,575	\$36,575
SERVICES & PROFESSIONAL FEES	\$2,670,243	\$2,664,574	\$2,601,023	\$3,315,186	\$3,313,469
CAPITAL OUTLAY	\$358,397	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$50,000	\$47,000	\$47,000	\$47,000	\$50,000
TOTAL APPROPRIATIONS	\$3,347,570	\$3,007,210	\$2,945,659	\$3,666,322	\$3,667,670
WORKING CAPITAL -ENDING BAL.	\$1,349,567	\$1,366,029	\$1,683,399	\$1,904,277	\$2,149,607
Reserve Requirement -45 days	\$550,286	\$370,752	\$363,163	\$452,012	\$452,178
Amount over/(under) Reserve Requirement	\$799,282	\$995,277	\$1,320,236	\$1,452,265	\$1,697,429
# days covered	147	221	278	253	285

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

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
SERVICES & PROFESSIONAL FEES	\$27,373	\$31,000	\$31,397	\$36,500	\$33,500
COMM INITIATIVES	\$27,373	\$31,000	\$31,397	\$36,500	\$33,500

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$59,252	\$58,808	\$58,808	\$62,042	\$62,058
SUPPLIES	\$16,821	\$16,500	\$18,500	\$18,500	\$18,500
SERVICES & PROFESSIONAL FEES	\$8,210	\$15,000	\$22,000	\$9,000	\$4,000
TRANSFERS TO OTHER FUNDS	\$50,000	\$47,000	\$47,000	\$47,000	\$50,000
DEVELOPMENT SERVICES	\$134,284	\$137,308	\$146,308	\$136,542	\$134,558

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 ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$180,077	\$199,994	\$199,994	\$193,023	\$193,072
SUPPLIES	\$12,587	\$17,775	\$17,775	\$18,075	\$18,075
SERVICES & PROFESSIONAL FEES	\$104,728	\$125,950	\$125,950	\$127,050	\$126,769
PARK MAINTENANCE	\$297,393	\$343,719	\$343,719	\$338,148	\$337,916

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
PERSONNEL	\$193	\$2,559	\$2,559	\$12,496	\$12,496
SERVICES & PROFESSIONAL FEES	\$2,529,929	\$2,492,624	\$2,421,676	\$3,142,636	\$3,149,200
CAPITAL OUTLAY	\$358,397	\$0	\$0	\$0	\$0
NON-DEPARTMENTAL	\$2,888,518	\$2,495,183	\$2,424,235	\$3,155,132	\$3,161,696

CITY OF DESOTO

FUND
SANITATION EQUIP REPLACE FUND
553

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	(\$43,454)	(\$43,454)	(\$43,454)	(\$43,454)
<u>REVENUES</u>					
INTEREST	\$15	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000
TOTAL REVENUES	\$50,015	\$50,000	\$50,000	\$50,000	\$55,000
TOTAL AVAILABLE RESOURCES	\$50,015	\$6,546	\$6,546	\$6,546	\$11,546
<u>APPROPRIATIONS</u>					
CAPITAL OUTLAY	\$140,469	\$50,000	\$50,000	\$50,000	\$55,000
TOTAL APPROPRIATIONS	\$140,469	\$50,000	\$50,000	\$50,000	\$55,000
FUND BALANCE-ENDING	(\$90,454)	(\$43,454)	(\$43,454)	(\$43,454)	(\$43,454)

***HOTEL
OCCUPANCY***



FUND

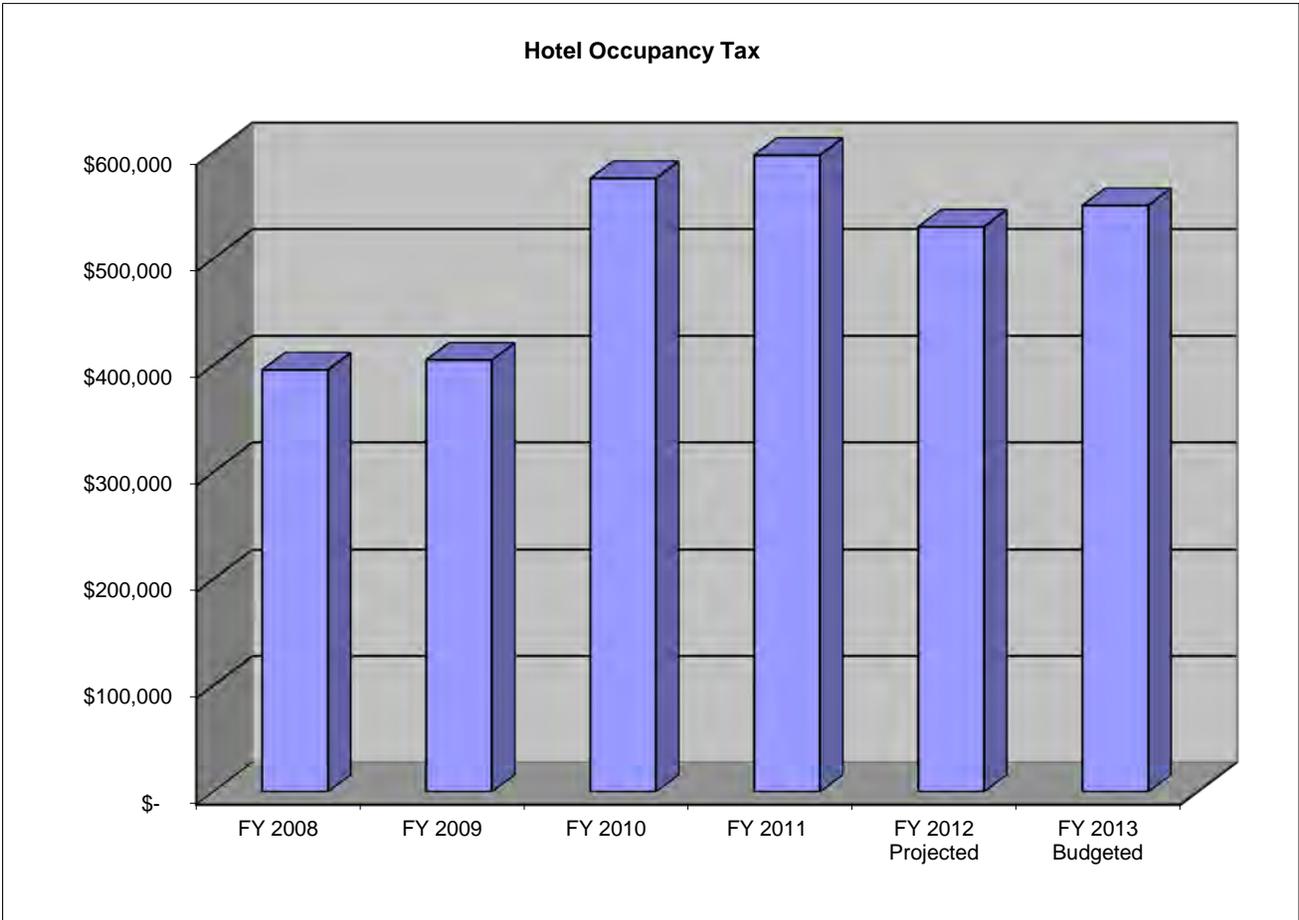


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HOTEL OCCUPANCY TAX FUND

FUND 221

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



<u>Fiscal Year</u>	<u>Hotel Tax</u>
FY 2008	\$ 395,829
FY 2009	\$ 405,064
FY 2010	\$ 575,384
FY 2011	\$ 597,292
FY 2012 Projected	\$ 530,000
FY 2013 Budgeted	\$ 550,000

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

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$422,812	\$568,547	\$568,547	\$497,385	\$475,773
<u>REVENUES</u>					
NON-PROPERTY TAX REVENUES	\$597,292	\$530,000	\$530,000	\$550,000	\$560,000
CHARGES FOR SERVICES	\$8,428	\$0	\$0	\$0	\$0
INTEREST	\$664	\$2,000	\$1,000	\$500	\$600
CONTRIBUTIONS & DONATIONS	\$3,822	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$610,206	\$532,000	\$531,000	\$550,500	\$560,600
TOTAL AVAILABLE RESOURCES	\$1,033,018	\$1,100,547	\$1,099,547	\$1,047,885	\$1,036,373
<u>EXPENDITURES</u>					
PERSONNEL	(\$670)	\$0	\$0	\$0	\$0
SUPPLIES	\$581	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$410,110	\$490,080	\$490,080	\$462,192	\$402,192
TRANSFERS	\$54,450	\$112,082	\$112,082	\$109,920	\$114,039
OPERATING EXPENDITURES	\$464,471	\$602,162	\$602,162	\$572,112	\$516,231
USES OF FUND BALANCE	\$10,000	\$136,350	\$130,000	\$0	\$0
TOTAL EXPENDITURES	\$474,471	\$738,512	\$732,162	\$572,112	\$516,231
FUND BALANCE - ENDING	\$568,547	\$498,385	\$497,385	\$475,773	\$520,142
Reserve Requirement - 25%*Proj. Rev.	\$152,551	\$133,000	\$132,750	\$137,625	\$140,150
Amount over/(under) Reserve Requirement	\$415,995	\$365,385	\$364,635	\$338,148	\$379,992

DESOTO



DEBT SERVICE



FUND

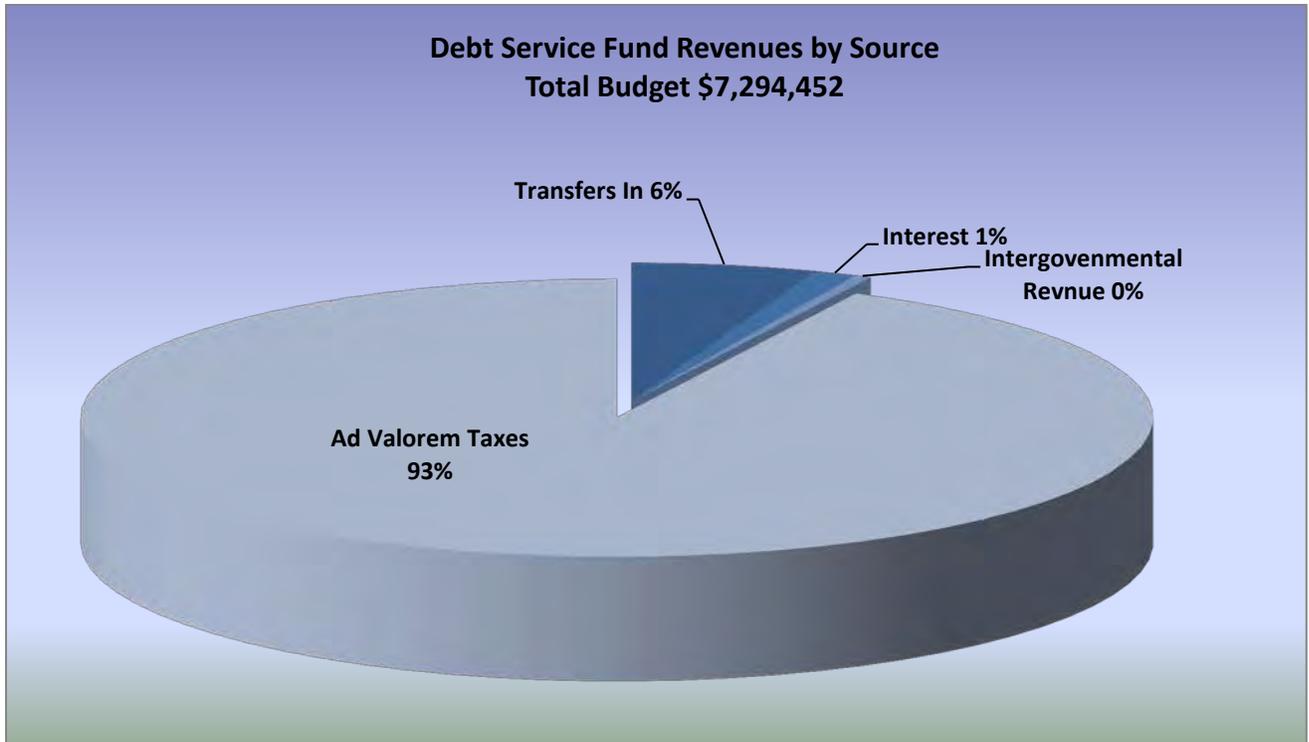


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City of DeSoto Debt Service Fund Overview

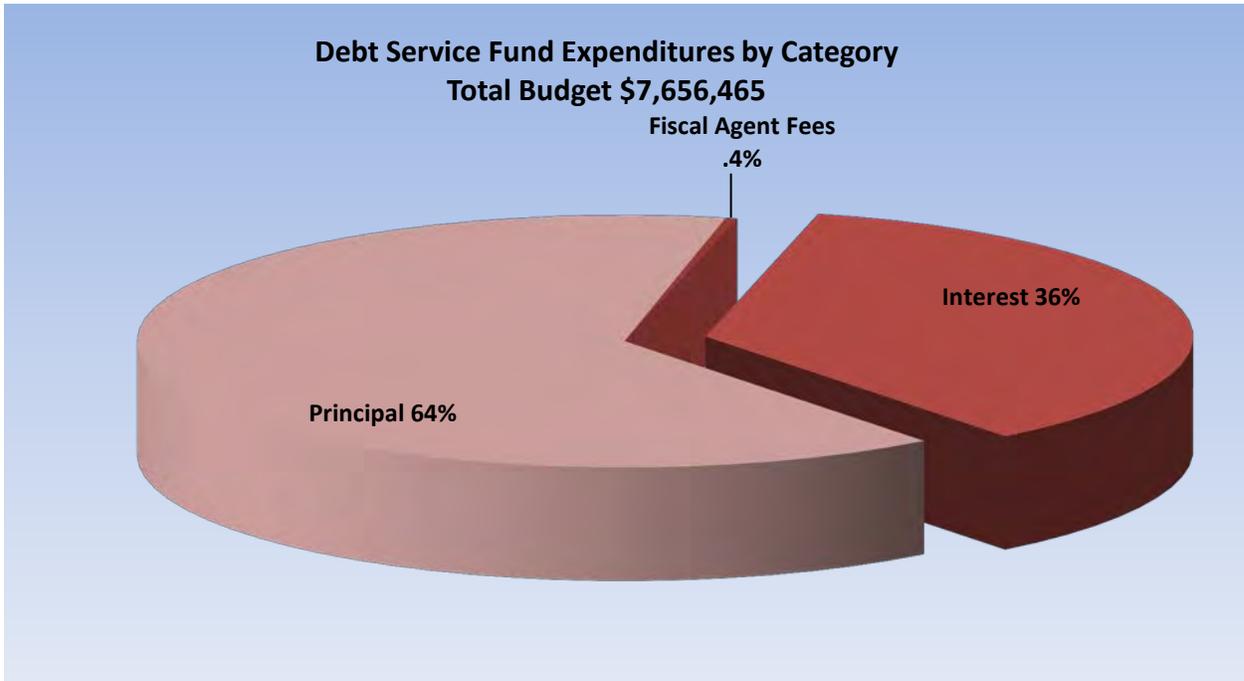
The Debt Service Fund is used for the accumulation of resources for and the payment of general long term debt principal, interest and related costs on general obligation and certificates of obligation bonds issued by the City. Revenues are generated by the collection of property taxes dedicated to interest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

Revenues



Revenues in the Debt Service Fund are budgeted at \$7,294,452 – a decrease of 3% from the previous year. The I&S property tax rate for FY 2011-12 is calculated at \$0.2375 – an decrease of 1.50 cents from the previous year. The decrease results from the decrease in debt service requirements in FY 2012-13. The I&S rate is equivalent to 31.4% of the total property tax rate of \$0.7574 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$6.85 million and represent 92.4% of total fund revenues. Transfers from other funds are budgeted at \$405,903 and represent the second largest source of revenue. Included are transfers from the Hotel Occupancy fund, the Park Development Corporation, and the Fire Training fund. Interest revenue is budgeted at \$5,500.

Expenditures



Expenditures for the Debt Service Fund are budgeted at \$7,656,465 - a decrease of 5.3% from the previous year. Interest payments on bonds are budgeted at \$2.76 million, a 17.9% decrease from the prior year. Principal payments are budgeted at \$4.8 million, a 3.5% increase from the previous year. Fiscal agent and bond fees are budgeted at \$30,000.

CITY OF DESOTO

FUND
BOND DEBT SERVICE FUND
305

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$2,159,684	\$1,450,009	\$1,450,009	\$1,448,875	\$1,086,862
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$36,169	\$35,456
CURRENT TAXES	\$6,344,192	\$6,883,604	\$6,883,604	\$6,636,880	\$6,636,880
DELINQUENT TAXES	\$138,986	\$120,000	\$120,000	\$120,000	\$120,000
PENALTIES & INTEREST	\$92,598	\$90,000	\$90,000	\$90,000	\$90,000
INTEREST REVENUES	\$5,264	\$7,000	\$7,000	\$5,500	\$5,500
TRANSFERS FROM OTHER FUNDS	\$462,192	\$411,790	\$1,006,300	\$405,903	\$405,903
CONTRIBUTIONS & BOND PROCEEDS	\$1,368,621	\$0	\$21,260,774	\$0	\$0
TOTAL REVENUES	\$8,411,853	\$7,512,394	\$29,367,678	\$7,294,452	\$7,293,739
TOTAL AVAILABLE RESOURCES	\$10,571,537	\$8,962,403	\$30,817,687	\$8,743,327	\$8,380,601
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$26,222	\$0	\$0	\$17,322	\$17,502
TRANSFER TO OTHER FUNDS	\$0	\$26,113	\$26,113	\$0	\$0
DEBT SERVICE	\$9,095,306	\$8,081,925	\$29,342,699	\$7,639,143	\$6,542,564
TOTAL EXPENDITURES	\$9,121,528	\$8,108,038	\$29,368,812	\$7,656,465	\$6,560,066
FUND BALANCE-ENDING	\$1,450,009	\$854,365	\$1,448,875	\$1,086,862	\$1,820,535
I & S Tax Rate	0.2302	0.2525	0.2525	0.2375	0.2325

**CITY OF DESOTO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2012**

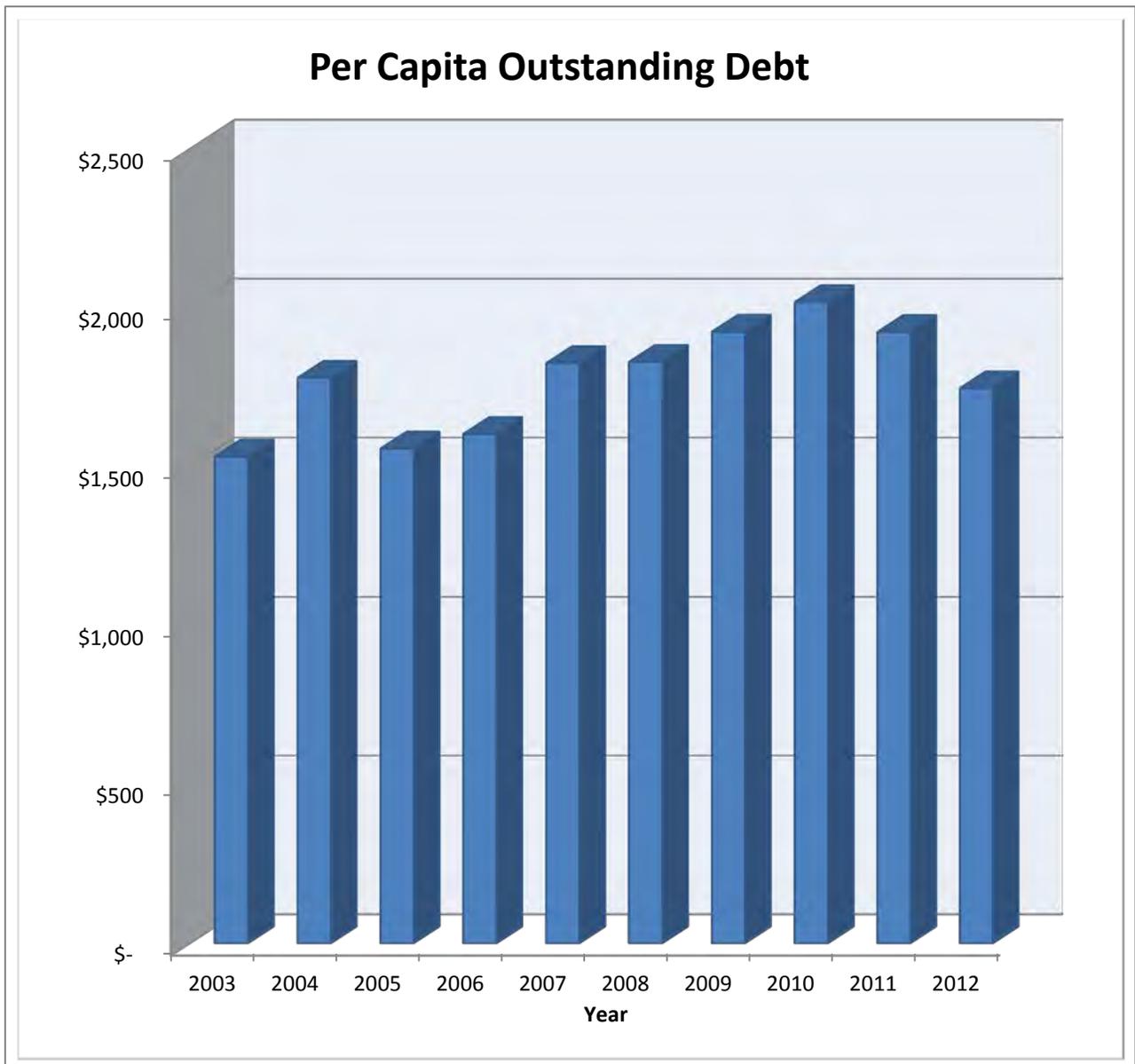
Net Assessed Value	\$	2,779,938,575
Plus: Exempt Property		265,376,325
Total Assessed Value		3,045,314,900
Debt limit -Ten Percent (10%) of Total Assessed Value		304,531,490
Amount of Debt Applicable to Debt Limit- Total Bonded Debt		85,675,000
Less - Assets in Debt Service Funds Available for Payment of Principal		<u>1,448,875</u>
Total Amount of Debt Applicable to Debt Limit		<u>84,226,125</u>
Legal Debt Margin	\$	<u><u>220,305,365</u></u>

Source: Dallas Central Appraisal District

Per Capita Outstanding Debt

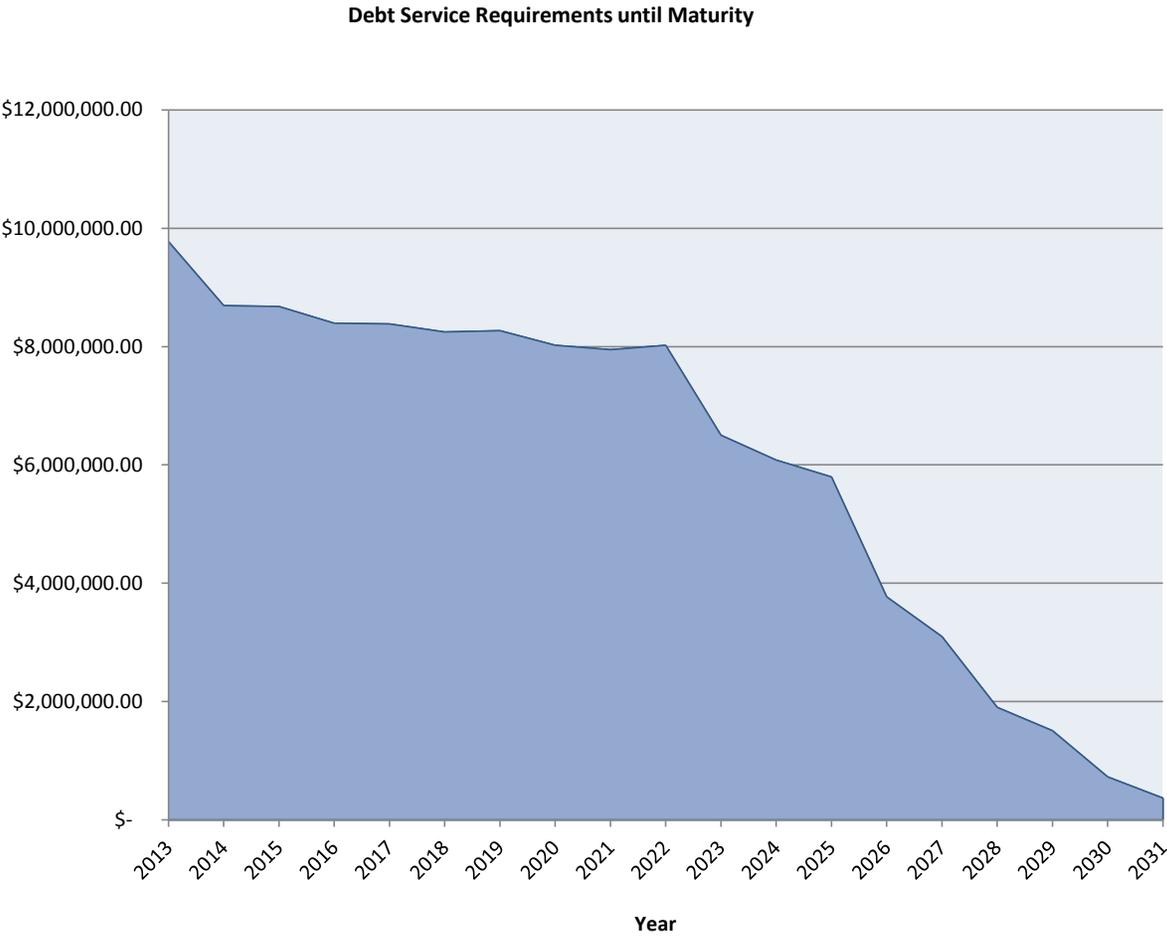
Population and outstanding debt amounts for the periods listed below are as follows:

<u>Year</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Per Capita</u>
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
2011	\$ 94,360,000	49,047	\$ 1,924
2012	\$ 85,675,000	49,047	\$ 1,747



City of DeSoto, Texas

Annual Debt Service Requirements until Maturity



BOND DEBT SERVICE SCHEDULE

City of DeSoto, Texas

**All Outstanding General and Certificate of Obligation Debt
As of Fiscal Year Ending 2012**

Period Ending	Principal	Interest	Total Debt Service
9/30/2013	\$6,225,000	\$3,549,574	\$9,774,574
9/30/2014	5,355,000	3,336,903	8,691,903
9/30/2015	5,550,000	3,127,408	8,677,408
9/30/2016	5,485,000	2,909,264	8,394,264
9/30/2017	5,700,000	2,682,509	8,382,509
9/30/2018	5,805,000	2,442,056	8,247,056
9/30/2019	6,075,000	2,193,393	8,268,393
9/30/2020	6,095,000	1,926,913	8,021,913
9/30/2021	6,305,000	1,642,491	7,947,491
9/30/2022	6,680,000	1,341,324	8,021,324
9/30/2023	5,440,000	1,060,872	6,500,872
9/30/2024	5,265,000	815,947	6,080,947
9/30/2025	5,220,000	576,481	5,796,481
9/30/2026	3,385,000	383,850	3,768,850
9/30/2027	2,850,000	247,056	3,097,056
9/30/2028	1,755,000	146,372	1,901,372
9/30/2029	1,430,000	77,163	1,507,163
9/30/2030	695,000	30,669	725,669
9/30/2031	360,000	7,856	367,856
	\$85,675,000	\$28,498,100	\$114,173,100

DESOTO



**GENERAL
OBLIGATION
BONDS**

BOND DEBT SERVICE

City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2012 (I&S Tax)					
Non Callable					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	880,000	3.000%	392,408	1,272,408	
8/15/2013			381,400	381,400	
9/30/2013					1,653,808
2/15/2014	585,000	4.000%	381,400	966,400	
8/15/2014			369,700	369,700	
9/30/2014					1,336,100
2/15/2015	825,000	4.000%	369,700	1,194,700	
8/15/2015			353,200	353,200	
9/30/2015					1,547,900
2/15/2016	875,000	4.000%	353,200	1,228,200	
8/15/2016			335,700	335,700	
9/30/2016					1,563,900
2/15/2017	945,000	4.000%	335,700	1,280,700	
8/15/2017			316,800	316,800	
9/30/2017					1,597,500
2/15/2018	980,000	4.000%	316,800	1,296,800	
8/15/2018			297,200	297,200	
9/30/2018					1,594,000
2/15/2019	1,035,000	4.000%	297,200	1,332,200	
8/15/2019			276,500	276,500	
9/30/2019					1,608,700
2/15/2020	1,450,000	5.000%	276,500	1,726,500	
8/15/2020			240,250	240,250	
9/30/2020					1,966,750
2/15/2021	1,815,000	5.000%	240,250	2,055,250	
8/15/2021			194,875	194,875	
9/30/2021					2,250,125
2/15/2022	2,655,000	5.000%	194,875	2,849,875	
8/15/2022			128,500	128,500	
9/30/2022					2,978,375
2/15/2023	1,820,000	5.000%	128,500	1,948,500	
8/15/2023			83,000	83,000	
9/30/2023					2,031,500
2/15/2024	1,750,000	5.000%	83,000	1,833,000	
8/15/2024			39,250	39,250	
9/30/2024					1,872,250
2/15/2025	1,570,000	5.000%	39,250	1,609,250	
9/30/2025					1,609,250
	17,185,000		6,425,158	23,610,158	23,610,158

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	85,000	3.000%	55,838	140,838	
8/15/2013			54,875	54,875	
9/30/2013					195,713
2/15/2014	265,000	4.000%	54,875	319,875	
8/15/2014			49,575	49,575	
9/30/2014					369,450
2/15/2015	230,000	4.000%	49,575	279,575	
8/15/2015			44,975	44,975	
9/30/2015					324,550
2/15/2016	205,000	4.000%	44,975	249,975	
8/15/2016			40,875	40,875	
9/30/2016					290,850
2/15/2017	205,000	4.000%	40,875	245,875	
8/15/2017			36,775	36,775	
9/30/2017					282,650
2/15/2018	215,000	4.000%	36,775	251,775	
8/15/2018			32,475	32,475	
9/30/2018					284,250
2/15/2019	230,000	4.000%	32,475	262,475	
8/15/2019			27,875	27,875	
9/30/2019					290,350
2/15/2020	235,000	5.000%	27,875	262,875	
8/15/2020			22,000	22,000	
9/30/2020					284,875
2/15/2021	250,000	5.000%	22,000	272,000	
8/15/2021			15,750	15,750	
9/30/2021					287,750
2/15/2022	270,000	5.000%	15,750	285,750	
8/15/2022			9,000	9,000	
9/30/2022					294,750
2/15/2023	190,000	5.000%	9,000	199,000	
8/15/2023			4,250	4,250	
9/30/2023					203,250
2/15/2024	120,000	5.000%	4,250	124,250	
8/15/2024			1,250	1,250	
9/30/2024					125,500
2/15/2025	50,000	5.000%	1,250	51,250	
9/30/2025					51,250
	2,550,000		735,188	3,285,188	3,285,188

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	65,000	3.000%	18,323	83,323	
8/15/2013			17,450	17,450	
9/30/2013					100,773
2/15/2014	70,000	4.000%	17,450	87,450	
8/15/2014			16,050	16,050	
9/30/2014					103,500
2/15/2015	70,000	4.000%	16,050	86,050	
8/15/2015			14,650	14,650	
9/30/2015					100,700
2/15/2016	75,000	4.000%	14,650	89,650	
8/15/2016			13,150	13,150	
9/30/2016					102,800
2/15/2017	80,000	4.000%	13,150	93,150	
8/15/2017			11,550	11,550	
9/30/2017					104,700
2/15/2018	80,000	4.000%	11,550	91,550	
8/15/2018			9,950	9,950	
9/30/2018					101,500
2/15/2019	85,000	4.000%	9,950	94,950	
8/15/2019			8,250	8,250	
9/30/2019					103,200
2/15/2020	105,000	5.000%	8,250	113,250	
8/15/2020			5,625	5,625	
9/30/2020					118,875
2/15/2021	110,000	5.000%	5,625	115,625	
8/15/2021			2,875	2,875	
9/30/2021					118,500
2/15/2022	115,000	5.000%	2,875	117,875	
9/30/2022					117,875
	\$ 855,000		217,423	1,072,423	1,072,423

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	175,000	2.000%	22,100	197,100	
8/15/2013			20,350	20,350	
9/30/2013					217,450
2/15/2014	165,000	2.000%	20,350	185,350	
8/15/2014			18,700	18,700	
9/30/2014					204,050
2/15/2015			18,700	18,700	
8/15/2015			18,700	18,700	
9/30/2015					37,400
2/15/2016			18,700	18,700	
8/15/2016			18,700	18,700	
9/30/2016					37,400
2/15/2017			18,700	18,700	
8/15/2017			18,700	18,700	
9/30/2017					37,400
2/15/2018			18,700	18,700	
8/15/2018			18,700	18,700	
9/30/2018					37,400
2/15/2019			18,700	18,700	
8/15/2019			18,700	18,700	
9/30/2019					37,400
2/15/2020			18,700	18,700	
8/15/2020			18,700	18,700	
9/30/2020					37,400
2/15/2021	935,000	4.000%	18,700	953,700	
9/30/2021					953,700
	1,275,000		324,600	1,599,600	1,599,600

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

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2010 (I&S Tax)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	245,000	2.000%	4,950	249,950	
8/15/2013			2,500	2,500	
9/30/2013					252,450
2/15/2014	250,000	2.000%	2,500	252,500	
9/30/2014					252,500
	495,000		9,950	504,950	504,950

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	629,641	3.000%	98,580	728,221	
8/15/2013			89,135	89,135	
9/30/2013					817,356
2/15/2014	657,429	3.000%	89,135	746,564	
8/15/2014			79,274	79,274	
9/30/2014					825,838
2/15/2015	671,500	3.000%	79,274	750,774	
8/15/2015			69,201	69,201	
9/30/2015					819,975
2/15/2016	694,930	3.000%	69,201	764,132	
8/15/2016			58,777	58,777	
9/30/2016					822,909
2/15/2017	723,001	4.000%	58,777	781,778	
8/15/2017			44,317	44,317	
9/30/2017					826,095
2/15/2018	750,789	4.000%	44,317	795,106	
8/15/2018			29,302	29,302	
9/30/2018					824,408
2/15/2019	783,515	4.000%	29,302	812,816	
8/15/2019			13,631	13,631	
9/30/2019					826,447
2/15/2020	50,000	4.250%	13,631	63,631	
8/15/2020			12,569	12,569	
9/30/2020					76,200
2/15/2021	55,000	4.250%	12,569	67,569	
8/15/2021			11,400	11,400	
9/30/2021					78,969
2/15/2022	55,000	4.250%	11,400	66,400	
8/15/2022			10,231	10,231	
9/30/2022					76,631
2/15/2023	60,000	4.250%	10,231	70,231	
8/15/2023			8,956	8,956	
9/30/2023					79,188
2/15/2024	60,000	4.250%	8,956	68,956	
8/15/2024			7,681	7,681	
9/30/2024					76,638
2/15/2025	65,000	4.250%	7,681	72,681	
8/15/2025			6,300	6,300	
9/30/2025					78,981
2/15/2026	65,000	4.500%	6,300	71,300	
8/15/2026			4,838	4,838	
9/30/2026					76,138
2/15/2027	70,000	4.500%	4,838	74,838	
8/15/2027			3,263	3,263	
9/30/2027					78,100
2/15/2028	70,000	4.500%	3,263	73,263	
8/15/2028			1,688	1,688	
9/30/2028					74,950
2/15/2029	75,000	4.500%	1,688	76,688	
9/30/2029					76,688
	5,535,804		999,705	6,535,510	6,535,510

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	110,000	3.000%	14,950	124,950	
8/15/2013			13,300	13,300	
9/30/2013					138,250
2/15/2014	115,000	3.000%	13,300	128,300	
8/15/2014			11,575	11,575	
9/30/2014					139,875
2/15/2015	120,000	3.000%	11,575	131,575	
8/15/2015			9,775	9,775	
9/30/2015					141,350
2/15/2016	125,000	3.000%	9,775	134,775	
8/15/2016			7,900	7,900	
9/30/2016					142,675
2/15/2017	125,000	4.000%	7,900	132,900	
8/15/2017			5,400	5,400	
9/30/2017					138,300
2/15/2018	130,000	4.000%	5,400	135,400	
8/15/2018			2,800	2,800	
9/30/2018					138,200
2/15/2019	140,000	4.000%	2,800	142,800	
9/30/2019					142,800
	865,000		116,450	981,450	981,450

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	6,861	3.000%	927	7,788	
8/15/2013			824	824	
9/30/2013					8,611
2/15/2014	7,196	3.000%	824	8,019	
8/15/2014			716	716	
9/30/2014					8,735
2/15/2015	7,336	3.000%	716	8,052	
8/15/2015			606	606	
9/30/2015					8,658
2/15/2016	7,574	3.000%	606	8,179	
8/15/2016			492	492	
9/30/2016					8,672
2/15/2017	7,865	4.000%	492	8,358	
8/15/2017			335	335	
9/30/2017					8,693
2/15/2018	8,200	4.000%	335	8,535	
8/15/2018			171	171	
9/30/2018					8,706
2/15/2019	8,544	4.000%	171	8,715	
9/30/2019					8,715
	53,576		7,213	60,789	60,789

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	50,000	3.000%	6,175	56,175	
8/15/2013			5,425	5,425	
9/30/2013					61,600
2/15/2014	55,000	3.000%	5,425	60,425	
8/15/2014			4,600	4,600	
9/30/2014					65,025
2/15/2015	50,000	3.000%	4,600	54,600	
8/15/2015			3,850	3,850	
9/30/2015					58,450
2/15/2016	50,000	3.000%	3,850	53,850	
8/15/2016			3,100	3,100	
9/30/2016					56,950
2/15/2017	50,000	4.000%	3,100	53,100	
8/15/2017			2,100	2,100	
9/30/2017					55,200
2/15/2018	50,000	4.000%	2,100	52,100	
8/15/2018			1,100	1,100	
9/30/2018					53,200
2/15/2019	55,000	4.000%	1,100	56,100	
9/30/2019					56,100
	360,000		46,525	406,525	406,525

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

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

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	38,498	3.000%	5,200	43,698	
8/15/2013			4,622	4,622	
9/30/2013					48,320
2/15/2014	40,375	3.000%	4,622	44,998	
8/15/2014			4,017	4,017	
9/30/2014					49,014
2/15/2015	41,164	3.000%	4,017	45,181	
8/15/2015			3,399	3,399	
9/30/2015					48,580
2/15/2016	42,496	3.000%	3,399	45,895	
8/15/2016			2,762	2,762	
9/30/2016					48,657
2/15/2017	44,134	4.000%	2,762	46,896	
8/15/2017			1,879	1,879	
9/30/2017					48,775
2/15/2018	46,011	4.000%	1,879	47,890	
8/15/2018			959	959	
9/30/2018					48,849
2/15/2019	47,941	4.000%	959	48,900	
9/30/2019					48,900
	300,620		300,620	300,620	300,620

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	195,000	3.250%	78,141	273,141	
8/15/2013			74,973	74,973	
9/30/2013					348,114
2/15/2014	205,000	3.250%	74,973	279,973	
8/15/2014			71,641	71,641	
9/30/2014					351,614
2/15/2015	210,000	3.300%	71,641	281,641	
8/15/2015			68,176	68,176	
9/30/2015					349,818
2/15/2016	215,000	3.400%	68,176	283,176	
8/15/2016			64,521	64,521	
9/30/2016					347,698
2/15/2017	225,000	3.450%	64,521	289,521	
8/15/2017			60,640	60,640	
9/30/2017					350,161
2/15/2018	230,000	3.600%	60,640	290,640	
8/15/2018			56,500	56,500	
9/30/2018					347,140
2/15/2019	240,000	3.500%	56,500	296,500	
8/15/2019			52,300	52,300	
9/30/2019					348,800
2/15/2020	250,000	3.600%	52,300	302,300	
8/15/2020			47,800	47,800	
9/30/2020					350,100
2/15/2021	260,000	4.000%	47,800	307,800	
8/15/2021			42,600	42,600	
9/30/2021					350,400
2/15/2022	270,000	4.000%	42,600	312,600	
8/15/2022			37,200	37,200	
9/30/2022					349,800
2/15/2023	280,000	4.000%	37,200	317,200	
8/15/2023			31,600	31,600	
9/30/2023					348,800
2/15/2024	290,000	4.000%	31,600	321,600	
8/15/2024			25,800	25,800	
9/30/2024					347,400
2/15/2025	305,000	4.000%	25,800	330,800	
8/15/2025			19,700	19,700	
9/30/2025					350,500
2/15/2026	315,000	4.000%	19,700	334,700	
8/15/2026			13,400	13,400	
9/30/2026					348,100
2/15/2027	330,000	4.000%	13,400	343,400	
8/15/2027			6,800	6,800	
9/30/2027					350,200
2/15/2028	340,000	4.000%	6,800	346,800	
9/30/2028					346,800
	4,160,000		1,425,444	5,585,444	5,585,444

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	250,000	4.000%	104,434	354,434	
8/15/2013			99,434	99,434	
9/30/2013					453,869
2/15/2014	260,000	4.000%	99,434	359,434	
8/15/2014			94,234	94,234	
9/30/2014					453,669
2/15/2015	270,000	4.000%	94,234	364,234	
8/15/2015			88,834	88,834	
9/30/2015					453,069
2/15/2016	280,000	4.000%	88,834	368,834	
8/15/2016			83,234	83,234	
9/30/2016					452,069
2/15/2017	290,000	4.000%	83,234	373,234	
8/15/2017			77,434	77,434	
9/30/2017					450,669
2/15/2018	305,000	4.000%	77,434	382,434	
8/15/2018			71,334	71,334	
9/30/2018					453,769
2/15/2019	315,000	4.000%	71,334	386,334	
8/15/2019			65,034	65,034	
9/30/2019					451,369
2/15/2020	330,000	4.100%	65,034	395,034	
8/15/2020			58,269	58,269	
9/30/2020					453,304
2/15/2021	345,000	4.125%	58,269	403,269	
8/15/2021			51,154	51,154	
9/30/2021					454,423
2/15/2022	360,000	4.200%	51,154	411,154	
8/15/2022			43,594	43,594	
9/30/2022					454,748
2/15/2023	375,000	4.250%	43,594	418,594	
8/15/2023			35,625	35,625	
9/30/2023					454,219
2/15/2024	390,000	4.375%	35,625	425,625	
8/15/2024			27,094	27,094	
9/30/2024					452,719
2/15/2025	405,000	4.250%	27,094	432,094	
8/15/2025			18,488	18,488	
9/30/2025					450,581
2/15/2026	425,000	4.250%	18,488	443,488	
8/15/2026			9,456	9,456	
9/30/2026					452,944
2/15/2027	445,000	4.250%	9,456	454,456	
9/30/2027					454,456
	5,045,000		1,750,874	6,795,874	6,795,874

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	330,000	4.000%	117,559	447,559	
8/15/2013			110,959	110,959	
9/30/2013					558,518
2/15/2014	345,000	4.000%	110,959	455,959	
8/15/2014			104,059	104,059	
9/30/2014					560,018
2/15/2015	360,000	4.000%	104,059	464,059	
8/15/2015			96,859	96,859	
9/30/2015					560,918
2/15/2016	375,000	4.000%	96,859	471,859	
8/15/2016			89,359	89,359	
9/30/2016					561,218
2/15/2017	390,000	4.000%	89,359	479,359	
8/15/2017			81,559	81,559	
9/30/2017					560,918
2/15/2018	405,000	4.000%	81,559	486,559	
8/15/2018			73,459	73,459	
9/30/2018					560,018
2/15/2019	420,000	4.000%	73,459	493,459	
8/15/2019			65,059	65,059	
9/30/2019					558,518
2/15/2020	435,000	4.000%	65,059	500,059	
8/15/2020			56,359	56,359	
9/30/2020					556,418
2/15/2021			56,359	56,359	
8/15/2021			56,359	56,359	
9/30/2021					112,718
2/15/2022	580,000	4.100%	56,359	636,359	
8/15/2022			44,469	44,469	
9/30/2022					680,828
2/15/2023	555,000	4.125%	44,469	599,469	
8/15/2023			33,022	33,022	
9/30/2023					632,491
2/15/2024	505,000	4.125%	33,022	538,022	
8/15/2024			22,606	22,606	
9/30/2024					560,628
2/15/2025	525,000	4.200%	22,606	547,606	
8/15/2025			11,581	11,581	
9/30/2025					559,188
2/15/2026	545,000	4.250%	11,581	556,581	
9/30/2026					556,581
	5,770,000		1,808,973	7,578,973	7,578,973

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.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2005 (I&S Tax Portion)

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	1,617,940	5.000%	301,980	1,919,920	
8/15/2013			261,532	261,532	
9/30/2013					2,181,452
2/15/2014	894,142	5.000%	261,532	1,155,674	
8/15/2014			239,178	239,178	
9/30/2014					1,394,852
2/15/2015	1,157,252	5.000%	239,178	1,396,430	
8/15/2015			210,247	210,247	
9/30/2015					1,606,677
2/15/2016	1,200,000	5.000%	210,247	1,410,247	
8/15/2016			180,247	180,247	
9/30/2016					1,590,494
2/15/2017	1,220,000	5.000%	180,247	1,400,247	
8/15/2017			149,747	149,747	
9/30/2017					1,549,994
2/15/2018	1,085,000	5.000%	149,747	1,234,747	
8/15/2018			122,622	122,622	
9/30/2018					1,357,369
2/15/2019	1,130,000	5.000%	122,622	1,252,622	
8/15/2019			94,372	94,372	
9/30/2019					1,346,994
2/15/2020	1,600,000	5.000%	94,372	1,694,372	
8/15/2020			54,372	54,372	
9/30/2020					1,748,744
2/15/2021	925,000	5.000%	54,372	979,372	
8/15/2021			31,247	31,247	
9/30/2021					1,010,619
2/15/2022	600,000	5.000%	31,247	631,247	
8/15/2022			16,247	16,247	
9/30/2022					647,494
2/15/2023	285,000	4.375%	16,247	301,247	
8/15/2023			10,013	10,013	
9/30/2023					311,259
2/15/2024	190,000	4.500%	10,013	200,013	
8/15/2024			5,738	5,738	
9/30/2024					205,750
2/15/2025	255,000	4.500%	5,738	260,738	
9/30/2025					260,738
	12,159,335		3,053,100	15,212,435	15,212,435

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 (collectively, the "Refunded Obligations"); (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvement and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the cost associated with the issuance of the Bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2005 (Drainage Portion)

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	292,000	5.000%	16,375	308,375	
8/15/2013			9,075	9,075	
9/30/2013					317,450
2/15/2014	159,000	5.000%	9,075	168,075	
8/15/2014			5,100	5,100	
9/30/2014					173,175
2/15/2015	204,000	5.000%	5,100	209,100	
9/30/2015					209,100
	655,000		44,725	699,725	699,725

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 (collectively, the "Refunded Obligations"); (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvement and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the cost associated with the issuance of the Bonds.

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2005 (DEDC Portion)

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	35,060	5.000%	2,767	37,826	
8/15/2013			1,890	1,890	
9/30/2013					39,717
2/15/2014	36,858	5.000%	1,890	38,748	
8/15/2014			969	969	
9/30/2014					39,717
2/15/2015	38,748	5.000%	969	39,717	
9/30/2015					39,717
	110,665		8,484	119,150	119,150

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 (collectively, the "Refunded Obligations") ; (ii) to fund street improvements; (iii) to fund improvement and equipment of the City's Senior Center Facility; (iv) to fund improvement and equipment of parks and recreation facilities; (v) to fund other capital improvements in the City; (vi) and to pay the cost associated with the issuance of the Bonds.

DESOTO



**CERTIFICATES
OF
OBLIGATION
BONDS**

BOND DEBT SERVICE
City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A
(I&S Tax Portion)

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013			11,394	11,394	
8/15/2013			11,394	11,394	
9/30/2013					22,788
2/15/2014			11,394	11,394	
8/15/2014			11,394	11,394	
9/30/2014					22,788
2/15/2015			11,394	11,394	
8/15/2015			11,394	11,394	
9/30/2015					22,788
2/15/2016			11,394	11,394	
8/15/2016			11,394	11,394	
9/30/2016					22,788
2/15/2017			11,394	11,394	
8/15/2017			11,394	11,394	
9/30/2017					22,788
2/15/2018	20,000	4.750%	11,394	31,394	
8/15/2018			10,919	10,919	
9/30/2018					42,313
2/15/2019	25,000	4.750%	10,919	35,919	
8/15/2019			10,325	10,325	
9/30/2019					46,244
2/15/2020	25,000	4.750%	10,325	35,325	
8/15/2020			9,731	9,731	
9/30/2020					45,056
2/15/2021	25,000	4.750%	9,731	34,731	
8/15/2021			9,138	9,138	
9/30/2021					43,869
2/15/2022	25,000	5.250%	9,138	34,138	
8/15/2022			8,481	8,481	
9/30/2022					42,619
2/15/2023	25,000	5.250%	8,481	33,481	
8/15/2023			7,825	7,825	
9/30/2023					41,306
2/15/2024	30,000	5.250%	7,825	37,825	
8/15/2024			7,038	7,038	
9/30/2024					44,863
2/15/2025	30,000	5.250%	7,038	37,038	
8/15/2025			6,250	6,250	
9/30/2025					43,288
2/15/2026	30,000	5.250%	6,250	36,250	
8/15/2026			5,463	5,463	
9/30/2026					41,713
2/15/2027	35,000	5.750%	5,463	40,463	
8/15/2027			4,456	4,456	
9/30/2027					44,919
2/15/2028	35,000	5.750%	4,456	39,456	
8/15/2028			3,450	3,450	
9/30/2028					42,906
2/15/2029	40,000	5.750%	3,450	43,450	
8/15/2029			2,300	2,300	
9/30/2029					45,750
2/15/2030	40,000	5.750%	2,300	42,300	
8/15/2030			1,150	1,150	
9/30/2030					43,450
2/15/2031	40,000	5.750%	1,150	41,150	
9/30/2031					41,150
	425,000		298,381	723,381	723,381

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

BOND DEBT SERVICE
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A (DEDC Portion)					
Callable on 2/15/2021 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	15,000	4.750%	10,763	25,763	
8/15/2013			10,406	10,406	
9/30/2013					36,169
2/15/2014	15,000	4.750%	10,406	25,406	
8/15/2014			10,050	10,050	
9/30/2014					35,456
2/15/2015	15,000	4.750%	10,050	25,050	
8/15/2015			9,694	9,694	
9/30/2015					34,744
2/15/2016	15,000	4.750%	9,694	24,694	
8/15/2016			9,338	9,338	
9/30/2016					34,031
2/15/2017	15,000	4.750%	9,338	24,338	
8/15/2017			8,981	8,981	
9/30/2017					33,319
2/15/2018	15,000	4.750%	8,981	23,981	
8/15/2018			8,625	8,625	
9/30/2018					32,606
2/15/2019	20,000	4.750%	8,625	28,625	
8/15/2019			8,150	8,150	
9/30/2019					36,775
2/15/2020	20,000	4.750%	8,150	28,150	
8/15/2020			7,675	7,675	
9/30/2020					35,825
2/15/2021	20,000	4.750%	7,675	27,675	
8/15/2021			7,200	7,200	
9/30/2021					34,875
2/15/2022	20,000	5.250%	7,200	27,200	
8/15/2022			6,675	6,675	
9/30/2022					33,875
2/15/2023	20,000	5.250%	6,675	26,675	
8/15/2023			6,150	6,150	
9/30/2023					32,825
2/15/2024	20,000	5.250%	6,150	26,150	
8/15/2024			5,625	5,625	
9/30/2024					31,775
2/15/2025	25,000	5.250%	5,625	30,625	
8/15/2025			4,969	4,969	
9/30/2025					35,594
2/15/2026	25,000	5.250%	4,969	29,969	
8/15/2026			4,313	4,313	
9/30/2026					34,281
2/15/2027	25,000	5.750%	4,313	29,313	
8/15/2027			3,594	3,594	
9/30/2027					32,906
2/15/2028	30,000	5.750%	3,594	33,594	
8/15/2028			2,731	2,731	
9/30/2028					36,325
2/15/2029	30,000	5.750%	2,731	32,731	
8/15/2029			1,869	1,869	
9/30/2029					34,600
2/15/2030	30,000	5.750%	1,869	31,869	
8/15/2030			1,006	1,006	
9/30/2030					32,875
2/15/2031	35,000	5.750%	1,006	36,006	
9/30/2031					36,006
	410,000		244,863	654,863	654,863

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013			15,325	15,325	
8/15/2013			15,325	15,325	
9/30/2013					30,650
2/15/2014			15,325	15,325	
8/15/2014			15,325	15,325	
9/30/2014					30,650
2/15/2015			15,325	15,325	
8/15/2015			15,325	15,325	
9/30/2015					30,650
2/15/2016			15,325	15,325	
8/15/2016			15,325	15,325	
9/30/2016					30,650
2/15/2017			15,325	15,325	
8/15/2017			15,325	15,325	
9/30/2017					30,650
2/15/2018	45,000	3.000%	15,325	60,325	
8/15/2018			14,650	14,650	
9/30/2018					74,975
2/15/2019	45,000	3.000%	14,650	59,650	
8/15/2019			13,975	13,975	
9/30/2019					73,625
2/15/2020	45,000	3.000%	13,975	58,975	
8/15/2020			13,300	13,300	
9/30/2020					72,275
2/15/2021	50,000	4.000%	13,300	63,300	
8/15/2021			12,300	12,300	
9/30/2021					75,600
2/15/2022	50,000	4.000%	12,300	62,300	
8/15/2022			11,300	11,300	
9/30/2022					73,600
2/15/2023	55,000	4.000%	11,300	66,300	
8/15/2023			10,200	10,200	
9/30/2023					76,500
2/15/2024	55,000	4.000%	10,200	65,200	
8/15/2024			9,100	9,100	
9/30/2024					74,300
2/15/2025	60,000	4.000%	9,100	69,100	
8/15/2025			7,900	7,900	
9/30/2025					77,000
2/15/2026	60,000	4.000%	7,900	67,900	
8/15/2026			6,700	6,700	
9/30/2026					74,600
2/15/2027	60,000	4.000%	6,700	66,700	
8/15/2027			5,500	5,500	
9/30/2027					72,200
2/15/2028	65,000	4.000%	5,500	70,500	
8/15/2028			4,200	4,200	
9/30/2028					74,700
2/15/2029	65,000	4.000%	4,200	69,200	
8/15/2029			2,900	2,900	
9/30/2029					72,100
2/15/2030	70,000	4.000%	2,900	72,900	
8/15/2030			1,500	1,500	
9/30/2030					74,400
2/15/2031	75,000	4.000%	1,500	76,500	
9/30/2031					76,500
	800,000		395,625	1,195,625	1,195,625

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	110,000	2.000%	51,675	161,675	
8/15/2013			50,575	50,575	
9/30/2013					212,250
2/15/2014	115,000	2.000%	50,575	165,575	
8/15/2014			49,425	49,425	
9/30/2014					215,000
2/15/2015	115,000	3.000%	49,425	164,425	
8/15/2015			47,700	47,700	
9/30/2015					212,125
2/15/2016	120,000	3.000%	47,700	167,700	
8/15/2016			45,900	45,900	
9/30/2016					213,600
2/15/2017	125,000	3.000%	45,900	170,900	
8/15/2017			44,025	44,025	
9/30/2017					214,925
2/15/2018	130,000	3.000%	44,025	174,025	
8/15/2018			42,075	42,075	
9/30/2018					216,100
2/15/2019	130,000	3.000%	42,075	172,075	
8/15/2019			40,125	40,125	
9/30/2019					212,200
2/15/2020	135,000	3.000%	40,125	175,125	
8/15/2020			38,100	38,100	
9/30/2020					213,225
2/15/2021	140,000	4.000%	38,100	178,100	
8/15/2021			35,300	35,300	
9/30/2021					213,400
2/15/2022	145,000	4.000%	35,300	180,300	
8/15/2022			32,400	32,400	
9/30/2022					212,700
2/15/2023	155,000	4.000%	32,400	187,400	
8/15/2023			29,300	29,300	
9/30/2023					216,700
2/15/2024	160,000	4.000%	29,300	189,300	
8/15/2024			26,100	26,100	
9/30/2024					215,400
2/15/2025	165,000	4.000%	26,100	191,100	
8/15/2025			22,800	22,800	
9/30/2025					213,900
2/15/2026	170,000	4.000%	22,800	192,800	
8/15/2026			19,400	19,400	
9/30/2026					212,200
2/15/2027	180,000	4.000%	19,400	199,400	
8/15/2027			15,800	15,800	
9/30/2027					215,200
2/15/2028	185,000	4.000%	15,800	200,800	
8/15/2028			12,100	12,100	
9/30/2028					212,900
2/15/2029	195,000	4.000%	12,100	207,100	
8/15/2029			8,200	8,200	
9/30/2029					215,300
2/15/2030	200,000	4.000%	8,200	208,200	
8/15/2030			4,200	4,200	
9/30/2030					212,400
2/15/2031	210,000	4.000%	4,200	214,200	
9/30/2031					214,200
	2,885,000		1,178,725	4,063,725	4,063,725

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2020 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	190,000	2.000%	87,147	277,147	
8/15/2013			85,247	85,247	
9/30/2013					362,394
2/15/2014	190,000	2.000%	85,247	275,247	
8/15/2014			83,347	83,347	
9/30/2014					358,594
2/15/2015	195,000	3.000%	83,347	278,347	
8/15/2015			80,422	80,422	
9/30/2015					358,769
2/15/2016	200,000	3.000%	80,422	280,422	
8/15/2016			77,422	77,422	
9/30/2016					357,844
2/15/2017	210,000	3.000%	77,422	287,422	
8/15/2017			74,272	74,272	
9/30/2017					361,694
2/15/2018	215,000	3.500%	74,272	289,272	
8/15/2018			70,509	70,509	
9/30/2018					359,781
2/15/2019	225,000	3.500%	70,509	295,509	
8/15/2019			66,572	66,572	
9/30/2019					362,081
2/15/2020	230,000	3.500%	66,572	296,572	
8/15/2020			62,547	62,547	
9/30/2020					359,119
2/15/2021	240,000	4.500%	62,547	302,547	
8/15/2021			57,147	57,147	
9/30/2021					359,694
2/15/2022	250,000	4.500%	57,147	307,147	
8/15/2022			51,522	51,522	
9/30/2022					358,669
2/15/2023	265,000	4.500%	51,522	316,522	
8/15/2023			45,559	45,559	
9/30/2023					362,081
2/15/2024	275,000	4.500%	45,559	320,559	
8/15/2024			39,372	39,372	
9/30/2024					359,931
2/15/2025	285,000	4.000%	39,372	324,372	
8/15/2025			33,672	33,672	
9/30/2025					358,044
2/15/2026	300,000	4.000%	33,672	333,672	
8/15/2026			27,672	27,672	
9/30/2026					361,344
2/15/2027	310,000	4.000%	27,672	337,672	
8/15/2027			21,472	21,472	
9/30/2027					359,144
2/15/2028	325,000	4.125%	21,472	346,472	
8/15/2028			14,769	14,769	
9/30/2028					361,241
2/15/2029	340,000	4.250%	14,769	354,769	
8/15/2029			7,544	7,544	
9/30/2029					362,313
2/15/2030	355,000	4.250%	7,544	362,544	
9/30/2030					362,544
	\$4,600,000		\$1,885,278	\$6,485,278	\$6,485,278

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	200,000	3.000%	98,424	298,424	
8/15/2013			95,424	95,424	
9/30/2013					393,848
2/15/2014	215,000	3.000%	95,424	310,424	
8/15/2014			92,199	92,199	
9/30/2014					402,623
2/15/2015	230,000	3.000%	92,199	322,199	
8/15/2015			88,749	88,749	
9/30/2015					410,948
2/15/2016	235,000	3.000%	88,749	323,749	
8/15/2016			85,224	85,224	
9/30/2016					408,973
2/15/2017	245,000	4.000%	85,224	330,224	
8/15/2017			80,324	80,324	
9/30/2017					410,548
2/15/2018	255,000	4.000%	80,324	335,324	
8/15/2018			75,224	75,224	
9/30/2018					410,548
2/15/2019	265,000	4.000%	75,224	340,224	
8/15/2019			69,924	69,924	
9/30/2019					410,148
2/15/2020	275,000	4.000%	69,924	344,924	
8/15/2020			64,424	64,424	
9/30/2020					409,348
2/15/2021	285,000	4.000%	64,424	349,424	
8/15/2021			58,724	58,724	
9/30/2021					408,148
2/15/2022	295,000	4.000%	58,724	353,724	
8/15/2022			52,824	52,824	
9/30/2022					406,548
2/15/2023	310,000	4.000%	52,824	362,824	
8/15/2023			46,624	46,624	
9/30/2023					409,448
2/15/2024	320,000	4.000%	46,624	366,624	
8/15/2024			40,224	40,224	
9/30/2024					406,848
2/15/2025	335,000	4.250%	40,224	375,224	
8/15/2025			33,105	33,105	
9/30/2025					408,329
2/15/2026	350,000	4.300%	33,105	383,105	
8/15/2026			25,580	25,580	
9/30/2026					408,685
2/15/2027	365,000	4.400%	25,580	390,580	
8/15/2027			17,550	17,550	
9/30/2027					408,130
2/15/2028	380,000	4.500%	17,550	397,550	
8/15/2028			9,000	9,000	
9/30/2028					406,550
2/15/2029	400,000	4.500%	9,000	409,000	
9/30/2029					409,000
	4,960,000		1,968,664	6,928,664	6,928,664

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

BOND DEBT SERVICE
City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2009 (W&S Portion)					
Callable on 2/15/2018 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	150,000	3.000%	70,033	220,033	
8/15/2013			67,783	67,783	
9/30/2013					287,815
2/15/2014	155,000	3.000%	67,783	222,783	
8/15/2014			65,458	65,458	
9/30/2014					288,240
2/15/2015	160,000	3.000%	65,458	225,458	
8/15/2015			63,058	63,058	
9/30/2015					288,515
2/15/2016	165,000	3.000%	63,058	228,058	
8/15/2016			60,583	60,583	
9/30/2016					288,640
2/15/2017	175,000	4.000%	60,583	235,583	
8/15/2017			57,083	57,083	
9/30/2017					292,665
2/15/2018	180,000	4.000%	57,083	237,083	
8/15/2018			53,483	53,483	
9/30/2018					290,565
2/15/2019	185,000	4.000%	53,483	238,483	
8/15/2019			49,783	49,783	
9/30/2019					288,265
2/15/2020	195,000	4.000%	49,783	244,783	
8/15/2020			45,883	45,883	
9/30/2020					290,665
2/15/2021	200,000	4.000%	45,883	245,883	
8/15/2021			41,883	41,883	
9/30/2021					287,765
2/15/2022	210,000	4.000%	41,883	251,883	
8/15/2022			37,683	37,683	
9/30/2022					289,565
2/15/2023	220,000	4.000%	37,683	257,683	
8/15/2023			33,283	33,283	
9/30/2023					290,965
2/15/2024	230,000	4.000%	33,283	263,283	
8/15/2024			28,683	28,683	
9/30/2024					291,965
2/15/2025	240,000	4.250%	28,683	268,683	
8/15/2025			23,583	23,583	
9/30/2025					292,265
2/15/2026	250,000	4.300%	23,583	273,583	
8/15/2026			18,208	18,208	
9/30/2026					291,790
2/15/2027	260,000	4.400%	18,208	278,208	
8/15/2027			12,488	12,488	
9/30/2027					290,695
2/15/2028	270,000	4.500%	12,488	282,488	
8/15/2028			6,413	6,413	
9/30/2028					288,900
2/15/2029	285,000	4.500%	6,413	291,413	
9/30/2029					291,413
	3,530,000		1,400,693	4,930,693	4,930,693

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	30,000	3.375%	13,169	43,169	
8/15/2013			12,663	12,663	
9/30/2013					55,831
2/15/2014	35,000	3.375%	12,663	47,663	
8/15/2014			12,072	12,072	
9/30/2014					59,734
2/15/2015	35,000	3.375%	12,072	47,072	
8/15/2015			11,481	11,481	
9/30/2015					58,553
2/15/2016	35,000	3.375%	11,481	46,481	
8/15/2016			10,891	10,891	
9/30/2016					57,372
2/15/2017	35,000	3.375%	10,891	45,891	
8/15/2017			10,300	10,300	
9/30/2017					56,191
2/15/2018	40,000	4.000%	10,300	50,300	
8/15/2018			9,500	9,500	
9/30/2018					59,800
2/15/2019	40,000	4.000%	9,500	49,500	
8/15/2019			8,700	8,700	
9/30/2019					58,200
2/15/2020	40,000	4.000%	8,700	48,700	
8/15/2020			7,900	7,900	
9/30/2020					56,600
2/15/2021	45,000	4.000%	7,900	52,900	
8/15/2021			7,000	7,000	
9/30/2021					59,900
2/15/2022	45,000	4.000%	7,000	52,000	
8/15/2022			6,100	6,100	
9/30/2022					58,100
2/15/2023	45,000	4.000%	6,100	51,100	
8/15/2023			5,200	5,200	
9/30/2023					56,300
2/15/2024	50,000	4.000%	5,200	55,200	
8/15/2024			4,200	4,200	
9/30/2024					59,400
2/15/2025	50,000	4.000%	4,200	54,200	
8/15/2025			3,200	3,200	
9/30/2025					57,400
2/15/2026	50,000	4.000%	3,200	53,200	
8/15/2026			2,200	2,200	
9/30/2026					55,400
2/15/2027	55,000	4.000%	2,200	57,200	
8/15/2027			1,100	1,100	
9/30/2027					58,300
2/15/2028	55,000	4.000%	1,100	56,100	
9/30/2028					56,100
	685,000		238,181	923,181	923,181

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	90,000	4.000%	36,845	126,845	
8/15/2013			35,045	35,045	
9/30/2013					161,890
2/15/2014	90,000	4.000%	35,045	125,045	
8/15/2014			33,245	33,245	
9/30/2014					158,290
2/15/2015	95,000	4.000%	33,245	128,245	
8/15/2015			31,345	31,345	
9/30/2015					159,590
2/15/2016	100,000	4.000%	31,345	131,345	
8/15/2016			29,345	29,345	
9/30/2016					160,690
2/15/2017	105,000	4.000%	29,345	134,345	
8/15/2017			27,245	27,245	
9/30/2017					161,590
2/15/2018	110,000	4.000%	27,245	137,245	
8/15/2018			25,045	25,045	
9/30/2018					162,290
2/15/2019	110,000	4.000%	25,045	135,045	
8/15/2019			22,845	22,845	
9/30/2019					157,890
2/15/2020	115,000	4.100%	22,845	137,845	
8/15/2020			20,488	20,488	
9/30/2020					158,333
2/15/2021	120,000	4.125%	20,488	140,488	
8/15/2021			18,013	18,013	
9/30/2021					158,500
2/15/2022	125,000	4.200%	18,013	143,013	
8/15/2022			15,388	15,388	
9/30/2022					158,400
2/15/2023	130,000	4.250%	15,388	145,388	
8/15/2023			12,625	12,625	
9/30/2023					158,013
2/15/2024	140,000	4.375%	12,625	152,625	
8/15/2024			9,563	9,563	
9/30/2024					162,188
2/15/2025	145,000	4.250%	9,563	154,563	
8/15/2025			6,481	6,481	
9/30/2025					161,044
2/15/2026	150,000	4.250%	6,481	156,481	
8/15/2026			3,294	3,294	
9/30/2026					159,775
2/15/2027	155,000	4.250%	3,294	158,294	
9/30/2027					158,294
	1,780,000		616,775	2,396,775	2,396,775

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

BOND DEBT SERVICE					
City of DeSoto, Texas					
Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A					
(Town Center -I&S Tax Portion)					
Callable on 2/15/2017 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	123,222	4.000%	54,588	177,810	
8/15/2013			52,124	52,124	
9/30/2013					229,934
2/15/2014	130,690	4.000%	52,124	182,814	
8/15/2014			49,510	49,510	
9/30/2014					232,324
2/15/2015	134,424	4.000%	49,510	183,934	
8/15/2015			46,822	46,822	
9/30/2015					230,756
2/15/2016	141,892	4.000%	46,822	188,714	
8/15/2016			43,984	43,984	
9/30/2016					232,697
2/15/2017	145,626	4.000%	43,984	189,610	
8/15/2017			41,071	41,071	
9/30/2017					230,681
2/15/2018	153,094	4.250%	41,071	194,165	
8/15/2018			37,818	37,818	
9/30/2018					231,983
2/15/2019	160,562	4.100%	37,818	198,380	
8/15/2019			34,526	34,526	
9/30/2019					232,906
2/15/2020	164,296	4.250%	34,526	198,822	
8/15/2020			31,035	31,035	
9/30/2020					229,858
2/15/2021	171,764	4.350%	31,035	202,799	
8/15/2021			27,299	27,299	
9/30/2021					230,098
2/15/2022	179,232	4.400%	27,299	206,531	
8/15/2022			23,356	23,356	
9/30/2022					229,887
2/15/2023	190,434	4.500%	23,356	213,790	
8/15/2023			19,071	19,071	
9/30/2023					232,862
2/15/2024	197,902	4.500%	19,071	216,973	
8/15/2024			14,619	14,619	
9/30/2024					231,592
2/15/2025	205,370	4.500%	14,619	219,989	
8/15/2025			9,998	9,998	
9/30/2025					229,986
2/15/2026	216,572	4.500%	9,998	226,570	
8/15/2026			5,125	5,125	
9/30/2026					231,695
2/15/2027	227,774	4.500%	5,125	232,899	
9/30/2027					232,899
	2,542,854		927,304	3,470,158	3,470,158

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

BOND DEBT SERVICE					
City of DeSoto, Texas					
Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A					
(SWRCC-External S. Portion)					
Callable on 2/15/2017 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	41,778	4.000%	18,508	60,286	
8/15/2013			17,672	17,672	
9/30/2013					77,958
2/15/2014	44,310	4.000%	17,672	61,982	
8/15/2014			16,786	16,786	
9/30/2014					78,769
2/15/2015	45,576	4.000%	16,786	62,362	
8/15/2015			15,875	15,875	
9/30/2015					78,237
2/15/2016	48,108	4.000%	15,875	63,983	
8/15/2016			14,913	14,913	
9/30/2016					78,895
2/15/2017	49,374	4.000%	14,913	64,287	
8/15/2017			13,925	13,925	
9/30/2017					78,212
2/15/2018	51,906	4.250%	13,925	65,831	
8/15/2018			12,822	12,822	
9/30/2018					78,653
2/15/2019	54,438	4.100%	12,822	67,260	
8/15/2019			11,706	11,706	
9/30/2019					78,966
2/15/2020	55,704	4.250%	11,706	67,410	
8/15/2020			10,522	10,522	
9/30/2020					77,932
2/15/2021	58,236	4.350%	10,522	68,758	
8/15/2021			9,256	9,256	
9/30/2021					78,014
2/15/2022	60,768	4.400%	9,256	70,024	
8/15/2022			7,919	7,919	
9/30/2022					77,943
2/15/2023	64,566	4.500%	7,919	72,485	
8/15/2023			6,466	6,466	
9/30/2023					78,951
2/15/2024	67,098	4.500%	6,466	73,564	
8/15/2024			4,956	4,956	
9/30/2024					78,520
2/15/2025	69,630	4.500%	4,956	74,586	
8/15/2025			3,390	3,390	
9/30/2025					77,976
2/15/2026	73,428	4.500%	3,390	76,818	
8/15/2026			1,738	1,738	
9/30/2026					78,555
2/15/2027	77,226	4.500%	1,738	78,964	
9/30/2027					78,964
	862,146		314,399	1,176,545	1,176,545

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	115,000	5.500%	77,393	192,393	
8/15/2013			74,230	74,230	
9/30/2013					266,623
2/15/2014	120,000	5.550%	74,230	194,230	
8/15/2014			70,900	70,900	
9/30/2014					265,130
2/15/2015	125,000	5.600%	70,900	195,900	
8/15/2015			67,400	67,400	
9/30/2015					263,300
2/15/2016	135,000	5.600%	67,400	202,400	
8/15/2016			63,620	63,620	
9/30/2016					266,020
2/15/2017	140,000	5.600%	63,620	203,620	
8/15/2017			59,700	59,700	
9/30/2017					263,320
2/15/2018	150,000	6.000%	59,700	209,700	
8/15/2018			55,200	55,200	
9/30/2018					264,900
2/15/2019	160,000	6.000%	55,200	215,200	
8/15/2019			50,400	50,400	
9/30/2019					265,600
2/15/2020	170,000	6.000%	50,400	220,400	
8/15/2020			45,300	45,300	
9/30/2020					265,700
2/15/2021	180,000	6.000%	45,300	225,300	
8/15/2021			39,900	39,900	
9/30/2021					265,200
2/15/2022	190,000	6.000%	39,900	229,900	
8/15/2022			34,200	34,200	
9/30/2022					264,100
2/15/2023	200,000	6.000%	34,200	234,200	
8/15/2023			28,200	28,200	
9/30/2023					262,400
2/15/2024	215,000	6.000%	28,200	243,200	
8/15/2024			21,750	21,750	
9/30/2024					264,950
2/15/2025	230,000	6.000%	21,750	251,750	
8/15/2025			14,850	14,850	
9/30/2025					266,600
2/15/2026	240,000	6.000%	14,850	254,850	
8/15/2026			7,650	7,650	
9/30/2026					262,500
2/15/2027	255,000	6.000%	7,650	262,650	
9/30/2027					262,650
	2,625,000		1,343,993	3,968,993	3,968,993

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	25,000	4.000%	8,266	33,266	
8/15/2013			7,766	7,766	
9/30/2013					41,031
2/15/2014	25,000	4.000%	7,766	32,766	
8/15/2014			7,266	7,266	
9/30/2014					40,031
2/15/2015	25,000	4.000%	7,266	32,266	
8/15/2015			6,766	6,766	
9/30/2015					39,031
2/15/2016	25,000	4.000%	6,766	31,766	
8/15/2016			6,266	6,266	
9/30/2016					38,031
2/15/2017	30,000	4.000%	6,266	36,266	
8/15/2017			5,666	5,666	
9/30/2017					41,931
2/15/2018	30,000	4.000%	5,666	35,666	
8/15/2018			5,066	5,066	
9/30/2018					40,731
2/15/2019	30,000	4.000%	5,066	35,066	
8/15/2019			4,466	4,466	
9/30/2019					39,531
2/15/2020	30,000	4.000%	4,466	34,466	
8/15/2020			3,866	3,866	
9/30/2020					38,331
2/15/2021			3,866	3,866	
8/15/2021			3,866	3,866	
9/30/2021					7,731
2/15/2022	35,000	4.125%	3,866	38,866	
8/15/2022			3,144	3,144	
9/30/2022					42,009
2/15/2023	35,000	4.125%	3,144	38,144	
8/15/2023			2,422	2,422	
9/30/2023					40,566
2/15/2024	35,000	4.125%	2,422	37,422	
8/15/2024			1,700	1,700	
9/30/2024					39,122
2/15/2025	40,000	4.250%	1,700	41,700	
8/15/2025			850	850	
9/30/2025					42,550
2/15/2026	40,000	4.250%	850	40,850	
9/30/2026					40,850
	405,000		126,478	531,478	531,478

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2016 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	45,000	4.000%	16,525	61,525	
8/15/2013			15,625	15,625	
9/30/2013					77,150
2/15/2014	50,000	4.000%	15,625	65,625	
8/15/2014			14,625	14,625	
9/30/2014					80,250
2/15/2015	55,000	4.000%	14,625	69,625	
8/15/2015			13,525	13,525	
9/30/2015					83,150
2/15/2016	55,000	4.000%	13,525	68,525	
8/15/2016			12,425	12,425	
9/30/2016					80,950
2/15/2017	55,000	4.000%	12,425	67,425	
8/15/2017			11,325	11,325	
9/30/2017					78,750
2/15/2018	60,000	4.000%	11,325	71,325	
8/15/2018			10,125	10,125	
9/30/2018					81,450
2/15/2019	60,000	4.000%	10,125	70,125	
8/15/2019			8,925	8,925	
9/30/2019					79,050
2/15/2020	65,000	4.000%	8,925	73,925	
8/15/2020			7,625	7,625	
9/30/2020					81,550
2/15/2021			7,625	7,625	
8/15/2021			7,625	7,625	
9/30/2021					15,250
2/15/2022	65,000	4.125%	7,625	72,625	
8/15/2022			6,284	6,284	
9/30/2022					78,909
2/15/2023	70,000	4.125%	6,284	76,284	
8/15/2023			4,841	4,841	
9/30/2023					81,125
2/15/2024	75,000	4.125%	4,841	79,841	
8/15/2024			3,294	3,294	
9/30/2024					83,134
2/15/2025	75,000	4.250%	3,294	78,294	
8/15/2025			1,700	1,700	
9/30/2025					79,994
2/15/2026	80,000	4.250%	1,700	81,700	
9/30/2026					81,700
	810,000		252,413	1,062,413	1,062,413

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

BOND DEBT SERVICE

City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2005 (Fire Portion)

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	20,000	4.000%	7,847	27,847	
8/15/2013			7,447	7,447	
9/30/2013					35,294
2/15/2014	25,000	4.000%	7,447	32,447	
8/15/2014			6,947	6,947	
9/30/2014					39,394
2/15/2015	25,000	4.000%	6,947	31,947	
8/15/2015			6,447	6,447	
9/30/2015					38,394
2/15/2016	25,000	4.000%	6,447	31,447	
8/15/2016			5,947	5,947	
9/30/2016					37,394
2/15/2017	25,000	4.000%	5,947	30,947	
8/15/2017			5,447	5,447	
9/30/2017					36,394
2/15/2018	25,000	4.125%	5,447	30,447	
8/15/2018			4,931	4,931	
9/30/2018					35,378
2/15/2019	30,000	4.250%	4,931	34,931	
8/15/2019			4,294	4,294	
9/30/2019					39,225
2/15/2020	30,000	4.250%	4,294	34,294	
8/15/2020			3,656	3,656	
9/30/2020					37,950
2/15/2021	30,000	4.250%	3,656	33,656	
8/15/2021			3,019	3,019	
9/30/2021					36,675
2/15/2022	30,000	4.375%	3,019	33,019	
8/15/2022			2,363	2,363	
9/30/2022					35,381
2/15/2023	35,000	4.500%	2,363	37,363	
8/15/2023			1,575	1,575	
9/30/2023					38,938
2/15/2024	35,000	4.500%	1,575	36,575	
8/15/2024			788	788	
9/30/2024					37,363
2/15/2025	35,000	4.500%	788	35,788	
9/30/2025					35,788
	370,000		113,566	483,566	483,566

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

BOND DEBT SERVICE

City of DeSoto, Texas

**Combination Tax & Revenue Certificates of Obligation, Series 2005
(Meadow Bridge and Other Drainage Portion)**

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	65,000	4.000%	12,900	77,900	
8/15/2013			11,600	11,600	
9/30/2013					89,500
2/15/2014	35,000	4.000%	11,600	46,600	
8/15/2014			10,900	10,900	
9/30/2014					57,500
2/15/2015	40,000	4.000%	10,900	50,900	
8/15/2015			10,100	10,100	
9/30/2015					61,000
2/15/2016	40,000	4.000%	10,100	50,100	
8/15/2016			9,300	9,300	
9/30/2016					59,400
2/15/2017	40,000	4.000%	9,300	49,300	
8/15/2017			8,500	8,500	
9/30/2017					57,800
2/15/2018	40,000	4.125%	8,500	48,500	
8/15/2018			7,675	7,675	
9/30/2018					56,175
2/15/2019	45,000	4.250%	7,675	52,675	
8/15/2019			6,719	6,719	
9/30/2019					59,394
2/15/2020	45,000	4.250%	6,719	51,719	
8/15/2020			5,763	5,763	
9/30/2020					57,481
2/15/2021	45,000	4.250%	5,763	50,763	
8/15/2021			4,806	4,806	
9/30/2021					55,569
2/15/2022	50,000	4.375%	4,806	54,806	
8/15/2022			3,713	3,713	
9/30/2022					58,519
2/15/2023	55,000	4.500%	3,713	58,713	
8/15/2023			2,475	2,475	
9/30/2023					61,188
2/15/2024	55,000	4.500%	2,475	57,475	
8/15/2024			1,238	1,238	
9/30/2024					58,713
2/15/2025	55,000	4.500%	1,238	56,238	
9/30/2025					56,238
	610,000		178,475	788,475	788,475

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

DESOTO



**DESOTO ECONOMIC DEVELOPMENT
CORPORATION**

SALES TAX

BONDS

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	175,000	2.000%	45,300	220,300	
8/15/2013			43,550	43,550	
9/30/2013					263,850
2/15/2014	185,000	2.500%	43,550	228,550	
8/15/2014			41,238	41,238	
9/30/2014					269,788
2/15/2015	185,000	3.000%	41,238	226,238	
8/15/2015			38,463	38,463	
9/30/2015					264,700
2/15/2016	195,000	3.500%	38,463	233,463	
8/15/2016			35,050	35,050	
9/30/2016					268,513
2/15/2017	200,000	3.500%	35,050	235,050	
8/15/2017			31,550	31,550	
9/30/2017					266,600
2/15/2018	205,000	3.500%	31,550	236,550	
8/15/2018			27,963	27,963	
9/30/2018					264,513
2/15/2019	215,000	3.500%	27,963	242,963	
8/15/2019			24,200	24,200	
9/30/2019					267,163
2/15/2020	225,000	4.000%	24,200	249,200	
8/15/2020			19,700	19,700	
9/30/2020					268,900
2/15/2021	230,000	4.000%	19,700	249,700	
8/15/2021			15,100	15,100	
9/30/2021					264,800
2/15/2022	245,000	4.000%	15,100	260,100	
8/15/2022			10,200	10,200	
9/30/2022					270,300
2/15/2023	250,000	4.000%	10,200	260,200	
8/15/2023			5,200	5,200	
9/30/2023					265,400
2/15/2024	260,000	4.000%	5,200	265,200	
9/30/2024					265,200
	2,570,000		629,725	3,199,725	3,199,725

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

**DESOTO PARK DEVELOPMENT
CORPORATION**

SALES TAX

BONDS

BOND DEBT SERVICE
DeSoto Park Development Corporation

Sales Tax Revenue Refunding Bonds, Series 2011

Callable on 2/15/2019 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2013	150,000	2.000%	30,075	180,075	
8/15/2013			28,575	28,575	
9/30/2013					208,650
2/15/2014	155,000	2.000%	28,575	183,575	
8/15/2014			27,025	27,025	
9/30/2014					210,600
2/15/2015	160,000	3.000%	27,025	187,025	
8/15/2015			24,625	24,625	
9/30/2015					211,650
2/15/2016	165,000	3.000%	24,625	189,625	
8/15/2016			22,150	22,150	
9/30/2016					211,775
2/15/2017	170,000	3.000%	22,150	192,150	
8/15/2017			19,600	19,600	
9/30/2017					211,750
2/15/2018	180,000	4.000%	19,600	199,600	
8/15/2018			16,000	16,000	
9/30/2018					215,600
2/15/2019	185,000	4.000%	16,000	201,000	
8/15/2019			12,300	12,300	
9/30/2019					213,300
2/15/2020	195,000	4.000%	12,300	207,300	
8/15/2020			8,400	8,400	
9/30/2020					215,700
2/15/2021	205,000	4.000%	8,400	213,400	
8/15/2021			4,300	4,300	
9/30/2021					217,700
2/15/2022	215,000	4.000%	4,300	219,300	
9/30/2022					219,300
	1,780,000		356,025	2,136,025	2,136,025

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

ALL OTHER

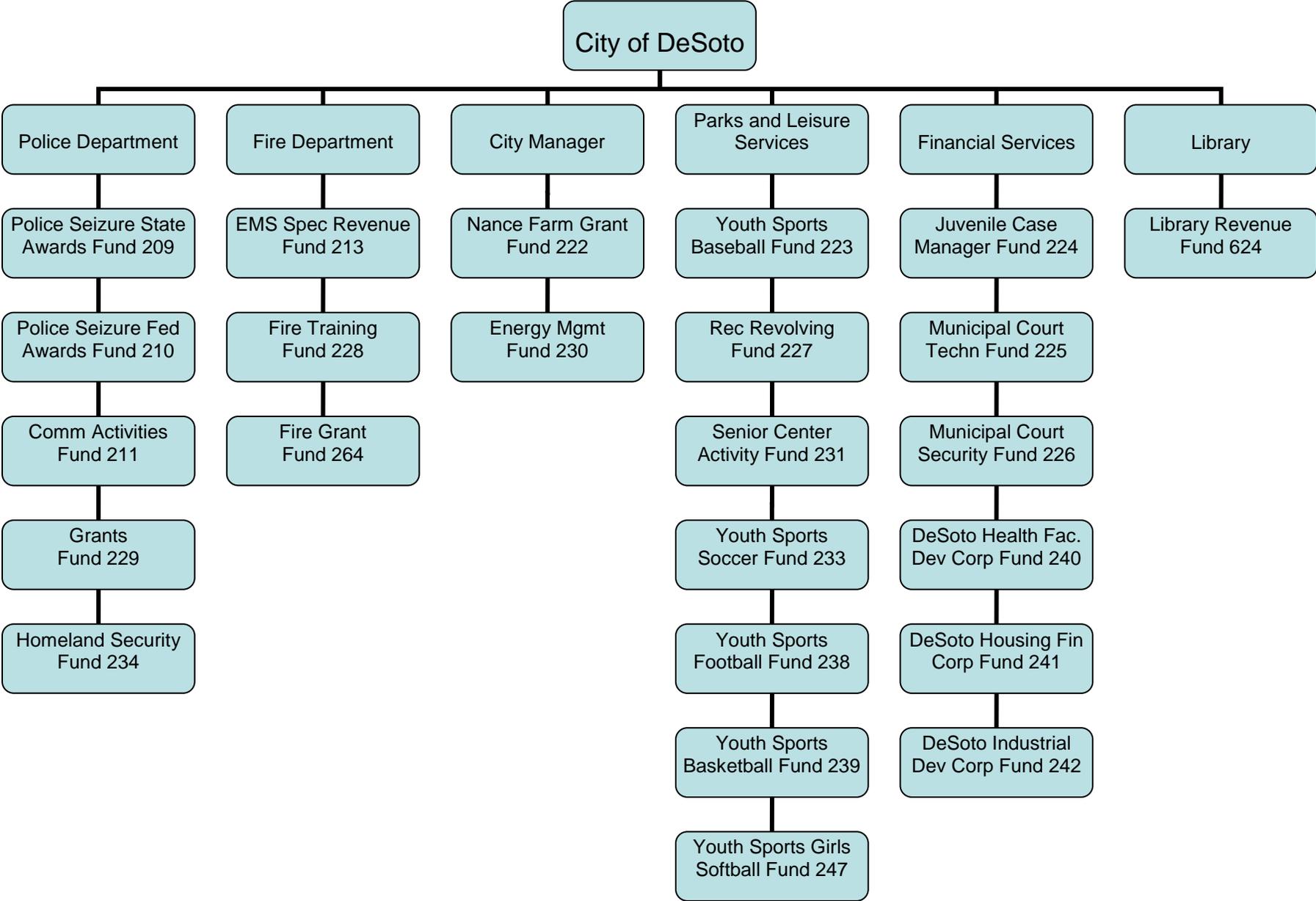


FUNDS



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City of DeSoto Special Revenue Funds - Overview



DESOTO



CITY OF DESOTO

FUND
POLICE DEPT.-STATE SEIZED FUND
209

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$9,703	\$7,024	\$7,024	\$24,651	\$24,851
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$6,452	\$40,000	\$40,000	\$30,000	\$30,000
INTEREST	\$18	\$200	\$200	\$200	\$200
MISCELLANEOUS	\$3,104	\$400	\$400	\$10,000	\$10,000
TOTAL REVENUES	\$9,574	\$40,600	\$40,600	\$40,200	\$40,200
TOTAL AVAILABLE RESOURCES	\$19,277	\$47,624	\$47,624	\$64,851	\$65,051
<u>EXPENDITURES</u>					
SUPPLIES	\$1,338	\$40,000	\$22,973	\$30,000	\$30,000
SERVICES & PROFESSIONAL FEES	\$10,915	\$0	\$0	\$10,000	\$10,000
TOTAL EXPENDITURES	\$12,253	\$40,000	\$22,973	\$40,000	\$40,000
FUND BALANCE - ENDING	\$7,024	\$7,624	\$24,651	\$24,851	\$25,051

CITY OF DESOTO

FUND
POLICE DEPT.- FED SEIZED FUNDS
210

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$20,182	\$45,665	\$45,665	\$45,865	\$46,065
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$59,083	\$40,000	\$40,000	\$40,000	\$40,000
INTEREST	\$64	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$59,147	\$40,200	\$40,200	\$40,200	\$40,200
TOTAL AVAILABLE RESOURCES	\$79,329	\$85,865	\$85,865	\$86,065	\$86,265
<u>EXPENDITURES</u>					
SUPPLIES	\$33,312	\$40,000	\$40,000	\$40,000	\$40,000
TRANSFERS TO OTHER FUNDS	\$352	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$33,664	\$40,000	\$40,000	\$40,000	\$40,000
FUND BALANCE - ENDING	\$45,665	\$45,865	\$45,865	\$46,065	\$46,265

CITY OF DESOTO

FUND
POLICE COMMUNITY-ORIENTED FUND
211

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$11,335	\$18,833	\$18,833	\$18,833	\$18,833
REVENUES					
CONTRIBUTION/DONATIONS	\$27,942	\$5,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$27,942	\$5,000	\$10,000	\$10,000	\$10,000
TOTAL AVAILABLE RESOURCES	\$39,277	\$23,833	\$28,833	\$28,833	\$28,833
EXPENDITURES					
SUPPLIES	\$20,444	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL EXPENDITURES	\$20,444	\$10,000	\$10,000	\$10,000	\$10,000
FUND BALANCE - ENDING	\$18,833	\$13,833	\$18,833	\$18,833	\$18,833

CITY OF DESOTO

FUND

EMS SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$12,937	\$12,937	\$14,137	\$14,137
<u>REVENUES</u>					
INTEREST	\$4	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$12,933	\$11,000	\$11,000	\$12,000	\$12,000
TOTAL REVENUES	\$12,937	\$11,000	\$11,000	\$12,000	\$12,000
TOTAL AVAILABLE RESOURCES	\$12,937	\$23,937	\$23,937	\$26,137	\$26,137
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$4,800	\$4,800	\$9,000	\$9,000
CAPITAL OUTLAY	\$0	\$5,000	\$5,000	\$3,000	\$3,000
TOTAL EXPENDITURES	\$0	\$9,800	\$9,800	\$12,000	\$12,000
FUND BALANCE - ENDING	\$12,937	\$14,137	\$14,137	\$14,137	\$14,137

CITY OF DESOTO

FUND
NANCE FARM FUND
222

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$337,088	(\$156,139)	(\$156,139)	\$21,270	\$21,270
REVENUES					
INTERGOVERNMENTAL REVENUE	\$34,198	\$100,000	\$317,909	\$0	\$0
INTEREST	\$268	\$500	\$500	\$0	\$0
MISCELLANEOUS	\$420	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$34,886	\$100,500	\$318,409	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$371,974	(\$55,639)	\$162,270	\$21,270	\$21,270
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$5,298	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$522,815	\$185,982	\$141,000	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$528,113	\$185,982	\$141,000	\$0	\$0
FUND BALANCE - ENDING	(\$156,139)	(\$241,621)	\$21,270	\$21,270	\$21,270

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$13,306	\$20,767	\$20,767	\$26,767	\$27,767
<u>REVENUES</u>					
CHARGES FOR SERVICES	\$34,788	\$31,000	\$31,000	\$32,000	\$32,000
TOTAL REVENUES	\$34,788	\$31,000	\$31,000	\$32,000	\$32,000
TOTAL AVAILABLE RESOURCES	\$48,093	\$51,767	\$51,767	\$58,767	\$59,767
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$27,326	\$33,905	\$25,000	\$31,000	\$31,000
TOTAL EXPENDITURES	\$27,326	\$33,905	\$25,000	\$31,000	\$31,000
FUND BALANCE-ENDING	\$20,767	\$17,862	\$26,767	\$27,767	\$28,767

CITY OF DESOTO

FUND
JUVENILE CASE MANAGER FUND
224

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$51,805	\$61,205	\$61,205	\$63,849	\$69,491
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$32,419	\$26,000	\$26,000	\$30,000	\$30,000
INTEREST	\$99	\$300	\$150	\$150	\$150
TOTAL REVENUES	\$32,518	\$26,300	\$26,150	\$30,150	\$30,150
TOTAL AVAILABLE RESOURCES	\$84,324	\$87,505	\$87,355	\$93,999	\$99,641
<u>EXPENDITURES</u>					
PERSONNEL	\$20,297	\$19,806	\$19,806	\$20,008	\$20,008
SUPPLIES	\$853	\$600	\$1,000	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$1,968	\$3,000	\$2,700	\$3,500	\$3,500
TOTAL EXPENDITURES	\$23,118	\$23,406	\$23,506	\$24,508	\$24,508
FUND BALANCE - ENDING	\$61,205	\$64,099	\$63,849	\$69,491	\$75,133

CITY OF DESOTO

FUND
MUNICIPAL COURT TECHNOLOGY
225

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$77,799	\$41,827	\$41,827	\$33,827	\$33,427
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$26,138	\$25,000	\$25,000	\$25,000	\$25,000
INTEREST	\$89	\$2,000	\$100	\$100	\$100
TOTAL REVENUES	\$26,227	\$27,000	\$25,100	\$25,100	\$25,100
TOTAL AVAILABLE RESOURCES	\$104,026	\$68,827	\$66,927	\$58,927	\$58,527
<u>EXPENDITURES</u>					
SUPPLIES	\$20,884	\$24,000	\$20,000	\$17,000	\$17,000
SERVICES & PROFESSIONAL FEES	\$0	\$3,000	\$7,000	\$8,500	\$7,000
CAPITAL OUTLAY	\$0	\$8,000	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$41,315	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$62,199	\$35,000	\$27,000	\$25,500	\$24,000
FUND BALANCE - ENDING	\$41,827	\$33,827	\$39,927	\$33,427	\$34,527

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$196,463	\$210,693	\$210,693	\$221,673	\$184,303
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$19,616	\$20,000	\$20,000	\$20,000	\$20,000
INTEREST	\$326	\$2,000	\$2,000	\$250	\$250
TOTAL REVENUES	\$19,942	\$22,000	\$22,000	\$20,250	\$20,250
TOTAL AVAILABLE RESOURCES	\$216,405	\$232,693	\$232,693	\$241,923	\$204,553
<u>EXPENDITURES</u>					
PERSONNEL	\$0	\$5,020	\$5,020	\$5,020	\$5,020
SUPPLIES	\$5,461	\$102,000	\$4,000	\$5,000	\$12,000
SERVICES & PROFESSIONAL FEES	\$251	\$2,000	\$2,000	\$2,600	\$2,600
CAPITAL OUTLAY	\$0	\$0	\$0	\$35,000	\$0
TRANSFER TO OTHER FUNDS	\$0	\$0	\$0	\$10,000	\$10,000
TOTAL EXPENDITURES	\$5,712	\$109,020	\$11,020	\$57,620	\$29,620
FUND BALANCE - ENDING	\$210,693	\$123,673	\$221,673	\$184,303	\$174,933

CITY OF DESOTO

FUND
RECREATION REVOLVING FUND
227

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$263,613	\$313,371	\$313,371	\$260,011	\$163,207
<u>REVENUES</u>					
RECREATION FEES	\$324,632	\$297,720	\$305,370	\$291,770	\$291,770
INTEREST	\$473	\$3,000	\$3,000	\$3,000	\$3,000
MISCELLANEOUS	\$21,897	\$20,000	\$35,000	\$50,000	\$50,000
TOTAL REVENUES	\$347,002	\$320,720	\$343,370	\$344,770	\$344,770
TOTAL AVAILABLE RESOURCES	\$610,615	\$634,091	\$656,741	\$604,781	\$507,977
<u>EXPENDITURES</u>					
PERSONNEL	\$15,320	\$17,930	\$17,930	\$34,634	\$34,640
SUPPLIES	\$11,551	\$82,600	\$58,500	\$23,500	\$17,000
SERVICES & PROFESSIONAL FEES	\$270,373	\$261,850	\$270,800	\$313,440	\$306,440
CAPITAL OUTLAY	\$0	\$14,500	\$14,500	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$35,000	\$35,000	\$70,000	\$70,000
TOTAL EXPENDITURES	\$297,244	\$411,880	\$396,730	\$441,574	\$428,080
FUND BALANCE - ENDING	\$313,371	\$222,211	\$260,011	\$163,207	\$79,897

CITY OF DESOTO

FUND
FIRE TRAINING FUND
228

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$111,296	\$107,095	\$107,095	\$93,787	\$95,716
REVENUES					
CHARGES FOR SERVICES	\$234,420	\$274,400	\$274,400	\$281,800	\$281,800
INTEREST	\$325	\$600	\$600	\$600	\$600
MISCELLANEOUS	\$400	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL REVENUES	\$235,145	\$300,000	\$300,000	\$307,400	\$307,400
TOTAL AVAILABLE RESOURCES	\$346,440	\$407,095	\$407,095	\$401,187	\$403,116
EXPENDITURES					
PERSONNEL	\$164,389	\$165,627	\$165,627	\$167,690	\$167,690
SUPPLIES	\$37,280	\$48,200	\$48,200	\$44,450	\$44,450
SERVICES & PROFESSIONAL FEES	\$32,003	\$52,400	\$52,400	\$47,000	\$47,000
TRANSFERS TO OTHER FUNDS	\$0	\$47,081	\$47,081	\$46,331	\$50,431
DEBT SERVICE	\$5,673	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$239,345	\$313,308	\$313,308	\$305,471	\$309,571
FUND BALANCE - ENDING	\$107,095	\$93,787	\$93,787	\$95,716	\$93,545

CITY OF DESOTO

FUND
POLICE GRANT FUND
229

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$36,430	\$46,860	\$46,860	\$41,682	\$41,343
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$24,156	\$10,043	\$10,043	\$7,891	\$0
TOTAL REVENUES	\$24,156	\$10,043	\$10,043	\$7,891	\$0
TOTAL AVAILABLE RESOURCES	\$60,586	\$56,903	\$56,903	\$49,573	\$41,343
<u>EXPENDITURES</u>					
SUPPLIES	\$13,199	\$10,432	\$15,221	\$8,230	\$11,934
SERVICES & PROFESSIONAL FEES	\$527	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$13,726	\$10,432	\$15,221	\$8,230	\$11,934
FUND BALANCE - ENDING	\$46,860	\$46,471	\$41,682	\$41,343	\$29,409

CITY OF DESOTO

FUND
ENERGY MANAGEMENT FUND
230

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	(\$375,718)	(\$498,916)	(\$498,916)	(\$373,812)	(\$72,054)
REVENUES					
TRANSFER FROM OTHER FUNDS	\$1,915,864	\$2,109,904	\$2,109,904	\$2,362,758	\$2,379,758
TOTAL REVENUES	\$1,915,864	\$2,109,904	\$2,109,904	\$2,362,758	\$2,379,758
TOTAL AVAILABLE RESOURCES	\$1,540,145	\$1,610,988	\$1,610,988	\$1,988,946	\$2,307,704
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,801,343	\$1,744,800	\$1,744,800	\$1,821,000	\$1,850,500
DEBT SERVICE	\$237,718	\$240,000	\$240,000	\$240,000	\$240,000
TOTAL EXPENDITURES	\$2,039,061	\$1,984,800	\$1,984,800	\$2,061,000	\$2,090,500
FUND BALANCE - ENDING	(\$498,916)	(\$373,812)	(\$373,812)	(\$72,054)	\$217,204

CITY OF DESOTO

FUND

PALS-SENIOR CENTER

231

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$35,069	\$31,989	\$31,989	\$34,892	\$31,642
REVENUES					
CHARGES FOR SERVICES	\$12,233	\$10,795	\$10,795	\$11,345	\$11,345
INTEREST	\$59	\$200	\$200	\$200	\$200
MISCELLANEOUS	\$2,969	\$2,700	\$2,700	\$3,330	\$3,330
TOTAL REVENUES	\$15,260	\$13,695	\$13,695	\$14,875	\$14,875
TOTAL AVAILABLE RESOURCES	\$50,329	\$45,684	\$45,684	\$49,767	\$46,517
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$18,340	\$10,792	\$10,792	\$18,125	\$18,125
TOTAL EXPENDITURES	\$18,340	\$10,792	\$10,792	\$18,125	\$18,125
FUND BALANCE - ENDING	\$31,989	\$34,892	\$34,892	\$31,642	\$28,392

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$19,855	\$28,413	\$28,413	\$8,269	\$9,269
REVENUES					
CHARGES FOR SERVICES	\$58,848	\$60,300	\$60,300	\$50,000	\$50,000
TOTAL REVENUES	\$58,848	\$60,300	\$60,300	\$50,000	\$50,000
TOTAL AVAILABLE RESOURCES	\$78,703	\$88,713	\$88,713	\$58,269	\$59,269
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$50,290	\$42,505	\$80,444	\$49,000	\$49,000
TOTAL EXPENDITURES	\$50,290	\$42,505	\$80,444	\$49,000	\$49,000
FUND BALANCE-ENDING	\$28,413	\$46,208	\$8,269	\$9,269	\$10,269

CITY OF DESOTO

FUND
POLICE-HOMELAND SECURE GRANT
234

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
REVENUES					
INTERGOVERNMENTAL REVENUE	\$9,293	\$114,700	\$114,700	\$0	\$0
TOTAL REVENUES	\$9,293	\$114,700	\$114,700	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$9,293	\$114,700	\$114,700	\$0	\$0
EXPENDITURES					
SUPPLIES	\$9,293	\$76,550	\$114,700	\$0	\$0
CAPITAL OUTLAY	\$0	\$38,150	\$38,149	\$0	\$0
TOTAL EXPENDITURES	\$9,293	\$114,700	\$114,700	\$0	\$0
FUND BALANCE - ENDING	\$0	\$0	\$0	\$0	\$0

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$30,408	\$15,307	\$15,307	\$33,466	\$42,324
REVENUES					
CHARGES FOR SERVICES	\$63,648	\$64,625	\$64,625	\$61,500	\$61,500
TOTAL REVENUES	\$63,648	\$64,625	\$64,625	\$61,500	\$61,500
TOTAL AVAILABLE RESOURCES	\$94,056	\$79,932	\$79,932	\$94,966	\$103,824
EXPENDITURES					
PERSONNEL	\$5,776	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$72,973	\$51,940	\$46,466	\$52,642	\$52,650
TOTAL EXPENDITURES	\$78,749	\$51,940	\$46,466	\$52,642	\$52,650
FUND BALANCE-ENDING	\$15,307	\$27,992	\$33,466	\$42,324	\$51,174

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$1,617	\$5,852	\$5,852	\$10,086	\$11,086
<u>REVENUES</u>					
CHARGES FOR SERVICES	\$33,273	\$32,830	\$32,830	\$29,000	\$29,000
TOTAL REVENUES	\$33,273	\$32,830	\$32,830	\$29,000	\$29,000
TOTAL AVAILABLE RESOURCES	\$34,890	\$38,682	\$38,682	\$39,086	\$40,086
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$29,038	\$30,328	\$28,596	\$28,000	\$28,000
TOTAL EXPENDITURES	\$29,038	\$30,328	\$28,596	\$28,000	\$28,000
FUND BALANCE-ENDING	\$5,852	\$8,354	\$10,086	\$11,086	\$12,086

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$18,276	\$18,323	\$18,323	\$18,268	\$18,213
<u>REVENUES</u>					
INTEREST	\$47	\$45	\$45	\$45	\$45
TOTAL REVENUES	\$47	\$45	\$45	\$45	\$45
TOTAL AVAILABLE RESOURCES	\$18,323	\$18,368	\$18,368	\$18,313	\$18,258
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$100	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100	\$100
FUND BALANCE - ENDING	\$18,323	\$18,268	\$18,268	\$18,213	\$18,158

CITY OF DESOTO

FUND

HOUSING FINANCE CORP

241

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$3,421	\$121,110	\$121,110	\$121,140	\$101,170
REVENUES					
INTEREST	\$115	\$30	\$30	\$30	\$30
MISCELLANEOUS	\$117,653	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$117,768	\$30	\$30	\$30	\$30
TOTAL AVAILABLE RESOURCES	\$121,189	\$121,140	\$121,140	\$121,170	\$101,200
EXPENDITURES					
SUPPLIES	\$79	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$20,000	\$20,000
TOTAL EXPENDITURES	\$79	\$0	\$0	\$20,000	\$20,000
FUND BALANCE - ENDING	\$121,110	\$121,140	\$121,140	\$101,170	\$81,200

CITY OF DESOTO

FUND
INDUSTRIAL DEVEL. AUTHORITY
242

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$28,899	\$28,971	\$28,971	\$28,771	\$28,571
REVENUES					
INTEREST	\$72	\$50	\$50	\$50	\$50
TOTAL REVENUES	\$72	\$50	\$50	\$50	\$50
TOTAL AVAILABLE RESOURCES	\$28,971	\$29,021	\$29,021	\$28,821	\$28,621
EXPENDITURES					
SUPPLIES	\$0	\$250	\$250	\$250	\$250
TOTAL EXPENDITURES	\$0	\$250	\$250	\$250	\$250
FUND BALANCE - ENDING	\$28,971	\$28,771	\$28,771	\$28,571	\$28,371

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	(\$324)	(\$136)	(\$136)	\$2,059	\$3,059
REVENUES					
CHARGES FOR SERVICES	\$2,210	\$3,295	\$3,295	\$2,100	\$2,100
TOTAL REVENUES	\$2,210	\$3,295	\$3,295	\$2,100	\$2,100
TOTAL AVAILABLE RESOURCES	\$1,886	\$3,159	\$3,159	\$4,159	\$5,159
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$2,022	\$2,800	\$1,100	\$1,100	\$1,100
TOTAL EXPENDITURES	\$2,022	\$2,800	\$1,100	\$1,100	\$1,100
FUND BALANCE-ENDING	(\$136)	\$359	\$2,059	\$3,059	\$4,059

CITY OF DESOTO

FUND
FIRE GRANT FUND
264

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$15,116	\$15,425	\$15,425	\$0	\$0
TOTAL REVENUES	\$15,116	\$15,425	\$15,425	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$15,116	\$15,425	\$15,425	(\$0)	(\$0)
<u>EXPENDITURES</u>					
SUPPLIES	\$15,116	\$7,625	\$7,625	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$7,800	\$7,800	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$15,116	\$15,425	\$15,425	\$0	\$0
FUND BALANCE - ENDING	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)

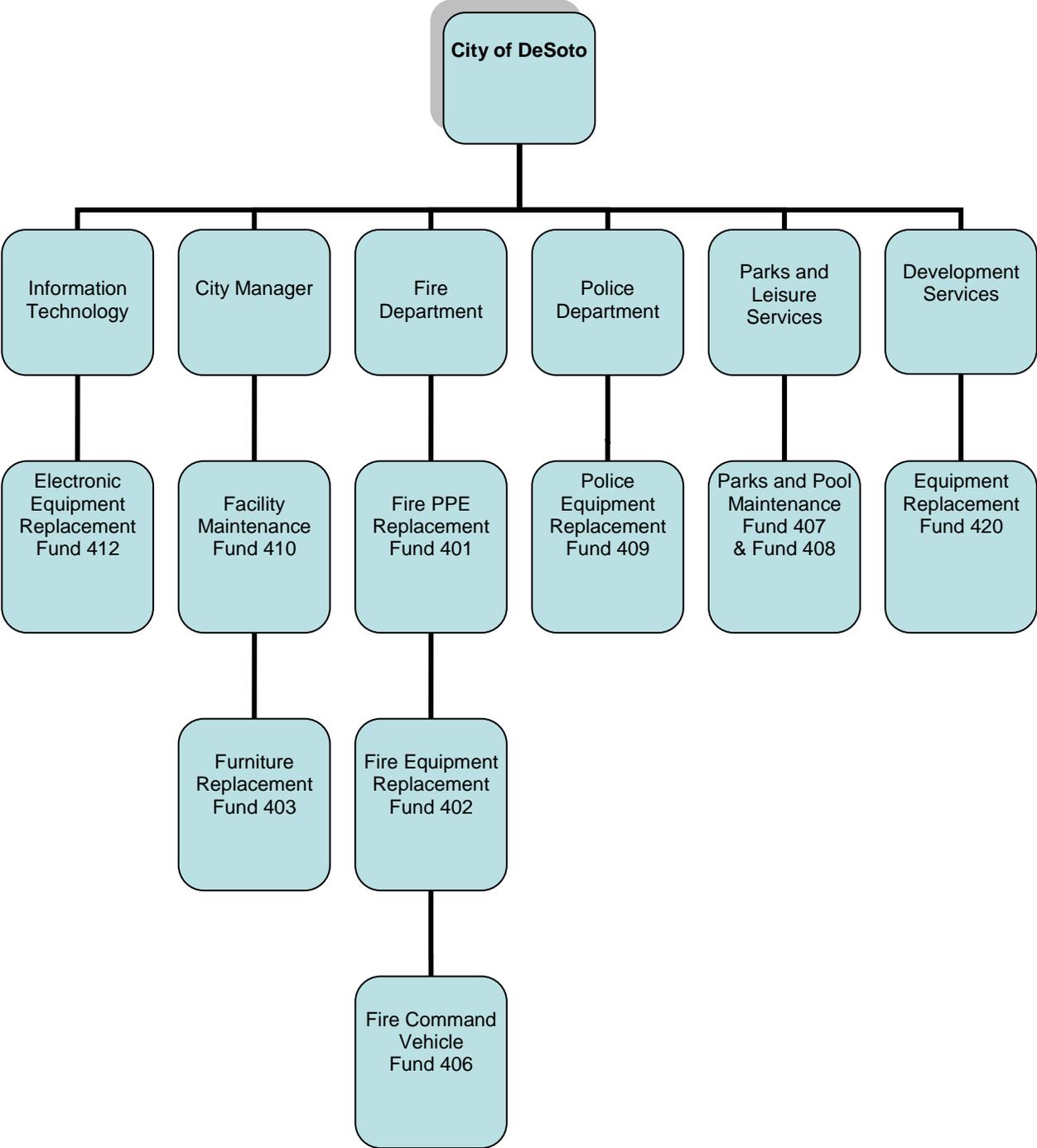
CITY OF DESOTO

FUND
LIBRARY REVENUE FUND
624

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$6,067	\$8,885	\$8,885	\$8,885	\$8,885
REVENUES					
CHARGES FOR SERVICES	\$9,387	\$8,000	\$8,000	\$8,000	\$8,000
INTEREST	\$16	\$10	\$10	\$10	\$10
CONTRIBUTIONS/DONATIONDS	\$2,553	\$4,900	\$1,900	\$1,900	\$1,900
MISCELLANEOUS	\$4,738	\$3,200	\$3,200	\$3,200	\$3,200
TOTAL REVENUES	\$16,694	\$16,110	\$13,110	\$13,110	\$13,110
TOTAL AVAILABLE RESOURCES	\$22,761	\$24,995	\$21,995	\$21,995	\$21,995
EXPENDITURES					
SUPPLIES	\$2,971	\$11,510	\$6,510	\$6,510	\$6,510
SERVICES & PROFESSIONAL FEES	\$10,905	\$9,600	\$6,600	\$6,600	\$6,600
TOTAL EXPENDITURES	\$13,876	\$21,110	\$13,110	\$13,110	\$13,110
FUND BALANCE - ENDING	\$8,885	\$3,885	\$8,885	\$8,885	\$8,885

City of DeSoto
Maintenance and Equipment Replacement Funds
Overview
Part I



CITY OF DESOTO

FUND
FIRE PPE REPLACEMENT
401

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	(\$34,030)	\$16,696	\$16,696	\$51,746	\$29,030
REVENUES					
INTEREST	\$210	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$83,441	\$83,441	\$83,441	\$63,000	\$63,000
TOTAL REVENUES	\$83,651	\$83,691	\$83,691	\$63,250	\$63,250
TOTAL AVAILABLE RESOURCES	\$49,621	\$100,387	\$100,387	\$114,996	\$92,280
EXPENDITURES					
SUPPLIES	\$29,684	\$46,121	\$46,121	\$85,966	\$90,663
DEBT SERVICE	\$3,242	\$37,320	\$2,520	\$0	\$0
TOTAL EXPENDITURES	\$32,925	\$83,441	\$48,641	\$85,966	\$90,663
FUND BALANCE - ENDING	\$16,696	\$16,946	\$51,746	\$29,030	\$1,617

CITY OF DESOTO

FUND
FIRE EQUIP. REPLACEMENT FUND
402

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$158,577	\$199,987	\$199,987	\$146,487	\$112,091
REVENUES					
INTEREST	\$289	\$1,500	\$1,500	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$55,104	\$0	\$0	\$55,104	\$0
TOTAL REVENUES	\$55,393	\$1,500	\$1,500	\$56,604	\$1,500
TOTAL AVAILABLE RESOURCES	\$213,970	\$201,487	\$201,487	\$203,091	\$113,591
EXPENDITURES					
SUPPLIES	\$13,982	\$55,000	\$55,000	\$91,000	\$68,000
TOTAL EXPENDITURES	\$13,982	\$55,000	\$55,000	\$91,000	\$68,000
FUND BALANCE - ENDING	\$199,987	\$146,487	\$146,487	\$112,091	\$45,591

CITY OF DESOTO

FUND
FURNITURE REPLACEMENT FUND
403

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	(\$27,965)	(\$22,461)	(\$22,461)	(\$14,091)	(\$4,091)
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$20,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL REVENUES	\$20,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL AVAILABLE RESOURCES	(\$7,965)	\$7,539	\$7,539	\$15,909	\$25,909
EXPENDITURES					
SUPPLIES	\$14,497	\$20,000	\$21,630	\$20,000	\$20,000
TOTAL EXPENDITURES	\$14,497	\$20,000	\$21,630	\$20,000	\$20,000
FUND BALANCE - ENDING	(\$22,461)	(\$12,461)	(\$14,091)	(\$4,091)	\$5,909

CITY OF DESOTO

FUND
**COMMAND VEHICLE FIRE
 406**

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$55,416	\$49,645	\$49,645	\$39,245	\$25,645
REVENUES					
INTERGOVERNMENTAL REVENUE	\$2,477	\$1,000	\$1,000	\$1,000	\$1,000
INTEREST	\$44	\$0	\$100	\$100	\$100
MISCELLANEOUS	\$3,365	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$5,886	\$1,000	\$1,100	\$1,100	\$1,100
TOTAL AVAILABLE RESOURCES	\$61,303	\$50,645	\$50,745	\$40,345	\$26,745
EXPENDITURES					
SUPPLIES	\$7,737	\$3,000	\$3,000	\$3,200	\$3,200
SERVICES & PROFESSIONAL FEES	\$3,920	\$8,500	\$8,500	\$11,500	\$11,500
TOTAL EXPENDITURES	\$11,658	\$11,500	\$11,500	\$14,700	\$14,700
FUND BALANCE - ENDING	\$49,645	\$39,145	\$39,245	\$25,645	\$12,045

CITY OF DESOTO

FUND

PARK MAINTENANCE

407

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$26,195	\$26,195	\$23,395	\$9,595
REVENUES					
INTEREST	\$195	\$200	\$200	\$200	\$200
TRANSFERS FROM OTHER FUNDS	\$26,000	\$12,000	\$12,000	\$26,000	\$26,000
TOTAL REVENUES	\$26,195	\$12,200	\$12,200	\$26,200	\$26,200
TOTAL AVAILABLE RESOURCES	\$26,195	\$38,395	\$38,395	\$49,595	\$35,795
EXPENDITURES					
SUPPLIES	\$0	\$0	\$15,000	\$40,000	\$63,000
CAPITAL OUTLAY	\$0	\$77,500	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$77,500	\$15,000	\$40,000	\$63,000
FUND BALANCE - ENDING	\$26,195	(\$39,105)	\$23,395	\$9,595	(\$27,205)

CITY OF DESOTO

FUND
POOL MAINTENANCE FUND
408

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	(\$12,142)	(\$12,142)	(\$2,017)	\$11,108
REVENUES					
INTEREST	\$99	\$125	\$125	\$125	\$125
TRANSFERS FROM OTHER FUNDS	\$24,000	\$21,000	\$21,000	\$24,000	\$24,000
TOTAL REVENUES	\$24,099	\$21,125	\$21,125	\$24,125	\$24,125
TOTAL AVAILABLE RESOURCES	\$24,099	\$8,983	\$8,983	\$22,108	\$35,233
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$36,241	\$21,000	\$11,000	\$11,000	\$41,000
TOTAL EXPENDITURES	\$36,241	\$21,000	\$11,000	\$11,000	\$41,000
FUND BALANCE - ENDING	(\$12,142)	(\$12,017)	(\$2,017)	\$11,108	(\$5,767)

CITY OF DESOTO

FUND
POLICE EQUIPMENT REPLACE FUND
409

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$45,629	(\$45)	(\$45)	\$205	\$455
<u>REVENUES</u>					
INTEREST	\$74	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$94,569	\$80,269	\$80,269	\$94,071	\$80,269
TOTAL REVENUES	\$94,643	\$80,519	\$80,519	\$94,321	\$80,519
TOTAL AVAILABLE RESOURCES	\$140,272	\$80,474	\$80,474	\$94,526	\$80,974
<u>EXPENDITURES</u>					
SUPPLIES	\$140,317	\$94,569	\$80,269	\$94,071	\$80,269
TOTAL EXPENDITURES	\$140,317	\$94,569	\$80,269	\$94,071	\$80,269
FUND BALANCE - ENDING	(\$45)	(\$14,095)	\$205	\$455	\$705

CITY OF DESOTO

FUND
FACILITY MAINTENANCE
410

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$32,120	(\$35,287)	(\$35,287)	(\$78,271)	(\$42,718)
REVENUES					
INTEREST	\$41	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$261,666	\$261,666	\$261,666	\$319,282	\$304,666
TOTAL REVENUES	\$261,707	\$261,916	\$261,916	\$319,532	\$304,916
TOTAL AVAILABLE RESOURCES	\$293,827	\$226,629	\$226,629	\$241,261	\$262,198
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$329,114	\$244,900	\$304,900	\$283,979	\$286,750
TOTAL EXPENDITURES	\$329,114	\$244,900	\$304,900	\$283,979	\$286,750
FUND BALANCE - ENDING	(\$35,287)	(\$18,271)	(\$78,271)	(\$42,718)	(\$24,552)

CITY OF DESOTO

FUND
ELECTRON.EQUIP.REPLACE.FUND
412

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$474,367	\$468,577	\$468,577	\$402,174	\$419,071
<u>REVENUES</u>					
INTEREST	\$715	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$162,963	\$173,397	\$173,397	\$178,897	\$178,897
TOTAL REVENUES	\$163,678	\$174,397	\$174,397	\$179,897	\$179,897
TOTAL AVAILABLE RESOURCES	\$638,045	\$642,974	\$642,974	\$582,071	\$598,968
<u>EXPENDITURES</u>					
SUPPLIES	\$75,547	\$160,800	\$200,800	\$103,000	\$545,000
CAPITAL OUTLAY	\$93,921	\$80,000	\$40,000	\$60,000	\$16,000
TOTAL EXPENDITURES	\$169,468	\$240,800	\$240,800	\$163,000	\$561,000
FUND BALANCE - ENDING	\$468,577	\$402,174	\$402,174	\$419,071	\$37,968

CITY OF DESOTO

FUND
EQUIPMENT REPLACEMENT FUND
420

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$1,219,061	\$873,766	\$873,766	\$624,766	\$525,766
REVENUES					
INTEREST	\$1,758	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$847,100	\$694,700	\$694,700	\$727,300	\$986,100
MISCELLANEOUS	\$394,406	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,243,264	\$695,700	\$695,700	\$728,300	\$987,100
TOTAL AVAILABLE RESOURCES	\$2,462,325	\$1,569,466	\$1,569,466	\$1,353,066	\$1,512,866
EXPENDITURES					
SUPPLIES	\$56,315	\$144,600	\$144,600	\$185,600	\$254,300
CAPITAL OUTLAY	\$1,055,851	\$340,600	\$340,600	\$296,300	\$478,000
TRANSFERS TO OTHER FUNDS	\$300,000	\$250,000	\$250,000	\$100,000	\$100,000
DEBT SERVICE	\$176,393	\$209,500	\$209,500	\$245,400	\$253,800
TOTAL EXPENDITURES	\$1,588,559	\$944,700	\$944,700	\$827,300	\$1,086,100
FUND BALANCE - ENDING	\$873,766	\$624,766	\$624,766	\$525,766	\$426,766

PURPOSE:

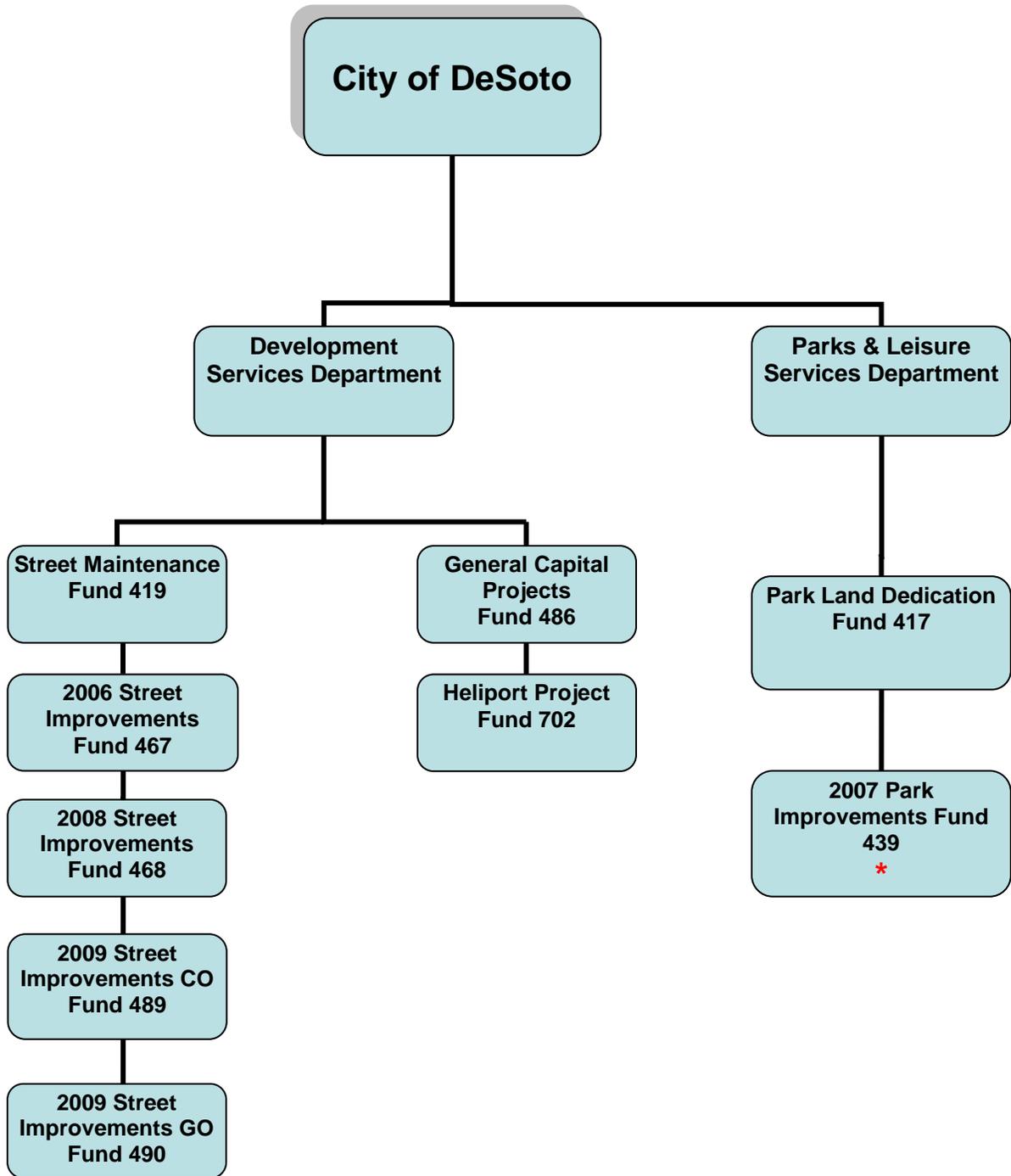
ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

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

DESOTO



**Maintenance and Capital Project Funds
Overview
Part II**



CITY OF DESOTO

FUND
PARK LAND DEDICATION
417

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$112,225	\$86,152	\$86,152	\$49,627	\$3,102
REVENUES					
INTEREST	\$158	\$300	\$300	\$300	\$300
CONTRIBUTIONS/DONATIONS	\$0	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$158	\$10,300	\$10,300	\$10,300	\$10,300
TOTAL AVAILABLE RESOURCES	\$112,383	\$96,452	\$96,452	\$59,927	\$13,402
EXPENDITURES					
CAPITAL OUTLAY	\$26,231	\$46,825	\$46,825	\$56,825	\$10,000
TOTAL EXPENDITURES	\$26,231	\$46,825	\$46,825	\$56,825	\$10,000
FUND BALANCE - ENDING	\$86,152	\$49,627	\$49,627	\$3,102	\$3,402

CITY OF DESOTO

FUND
CAPITAL IMPR.-OTHER PUBL WKS
419

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$557,005	\$447,452	\$447,452	\$350,641	\$352,330
REVENUES					
INTERGOVERNMENTAL	\$104,416	\$30,000	\$30,000	\$30,000	\$30,000
INTEREST	\$8,585	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$615,170	\$573,189	\$573,189	\$534,689	\$534,689
TOTAL REVENUES	\$728,171	\$604,189	\$604,189	\$565,689	\$565,689
TOTAL AVAILABLE RESOURCES	\$1,285,176	\$1,051,641	\$1,051,641	\$916,330	\$918,019
EXPENDITURES					
REPAIR & MAINTENANCE	\$35,934	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$801,790	\$701,596	\$701,000	\$564,000	\$564,000
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$837,724	\$701,596	\$701,000	\$564,000	\$564,000
FUND BALANCE - ENDING	\$447,452	\$350,045	\$350,641	\$352,330	\$354,019

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM
Transfers from General Fund equal to \$250,000 plus 1.3 cents on the tax rate

CITY OF DESOTO

FUND
2007 PARK IMPROVEMENTS
439

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$156,648	\$93,878	\$93,878	\$78,928	\$78,928
REVENUES					
INTEREST	\$265	\$50	\$50	\$0	\$0
TOTAL REVENUES	\$265	\$50	\$50	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$156,913	\$93,928	\$93,928	\$78,928	\$78,928
EXPENDITURES					
CAPITAL OUTLAY	\$63,034	\$15,000	\$15,000	\$0	\$0
TOTAL EXPENDITURES	\$63,034	\$15,000	\$15,000	\$0	\$0
FUND BALANCE - ENDING	\$93,878	\$78,928	\$78,928	\$78,928	\$78,928

Fund to be left open until litigation with vendor is completed. Anticipated closing of fund in Fall of FY 2013

CITY OF DESOTO

FUND
2007 STREET IMPROVEMENTS
467

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$1,976,058	\$1,922,541	\$1,922,541	\$1,916,541	\$1,585,541
REVENUES					
INTERGOVERNMENTAL	\$18,646	\$0	\$0	\$0	\$0
INTEREST	\$3,558	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL REVENUES	\$22,204	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL AVAILABLE RESOURCES	\$1,998,261	\$1,926,541	\$1,926,541	\$1,920,541	\$1,589,541
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$13,291	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$62,430	\$400,000	\$10,000	\$335,000	\$1,200,000
TOTAL EXPENDITURES	\$75,721	\$400,000	\$10,000	\$335,000	\$1,200,000
FUND BALANCE - ENDING	\$1,922,541	\$1,526,541	\$1,916,541	\$1,585,541	\$389,541

BOND SALES:

BEE BRANCH BRIDGE	\$1,300,000	Note that Bee Branch was delayed due to lack of TXDOT funding
COCKRELL HILL RD WIDENING	\$1,300,000	
SIDEWALKS	\$300,000	
TRAFFIC SIGNALS	\$100,000	
TOTAL	\$3,000,000	

CITY OF DESOTO

FUND
2008 STREET IMPROVEMENTS GO'S
468

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$1,361,671	\$724,516	\$724,516	\$484,516	\$328,516
REVENUES					
INTEREST	\$2,023	\$2,000	\$2,000	\$1,000	\$1,000
TOTAL REVENUES	\$2,023	\$2,000	\$2,000	\$1,000	\$1,000
TOTAL AVAILABLE RESOURCES	\$1,363,694	\$726,516	\$726,516	\$485,516	\$329,516
EXPENDITURES					
CAPITAL OUTLAY	\$639,178	\$370,000	\$242,000	\$157,000	\$0
TOTAL EXPENDITURES	\$639,178	\$370,000	\$242,000	\$157,000	\$0
FUND BALANCE - ENDING	\$724,516	\$356,516	\$484,516	\$328,516	\$329,516

Purpose:

Cockrell Hill Road	\$2,000,000
Sidewalks	\$300,000
Signals	\$100,000
TOTAL	\$ 2,400,000

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$20,145	\$346,570	\$346,570	\$346,570	\$366,570
REVENUES					
INTEREST	\$97	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$75,434	\$30,000	\$0	\$50,000	\$50,000
TOTAL REVENUES	\$384,635	\$30,000	\$0	\$50,000	\$50,000
TOTAL AVAILABLE RESOURCES	\$404,780	\$376,570	\$346,570	\$396,570	\$416,570
EXPENDITURES					
CAPITAL OUTLAY	\$49,106	\$320,571	\$0	\$30,000	\$70,000
TRANSFER TO OTHER FUNDS	\$183	\$0	\$0	\$0	\$0
DEBT SERVICE	\$8,921	\$7,850	\$0	\$0	\$0
TOTAL EXPENDITURES	\$58,210	\$328,421	\$0	\$30,000	\$70,000
FUND BALANCE - ENDING	\$346,570	\$48,149	\$346,570	\$366,570	\$346,570

CITY OF DESOTO

FUND
2009 STREET IMPROVEMENTS GO
489

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$1,018,159	\$1,020,025	\$1,020,025	\$1,022,525	\$1,025,025
<u>REVENUES</u>					
INTEREST	\$1,866	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL REVENUES	\$1,866	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL AVAILABLE RESOURCES	\$1,020,025	\$1,022,525	\$1,022,525	\$1,025,025	\$1,027,525
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$1,000,000
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$1,000,000
FUND BALANCE - ENDING	\$1,020,025	\$1,022,525	\$1,022,525	\$1,025,025	\$27,525

Note: Remaining amount will be spent in FY 2014 (Due to TXDOT delaying project for the Bee Branch Bridge).

CITY OF DESOTO

FUND

2009 STREET IMPROVEMENTS CO

490

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$4,577,109	\$4,769,732	\$4,769,732	\$3,363,432	\$349,432
REVENUES					
INTEREST	\$8,611	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$514,853	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$523,464	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$5,100,572	\$4,769,732	\$4,769,732	\$3,363,432	\$349,432
EXPENDITURES					
CAPITAL OUTLAY	\$315,987	\$3,500,000	\$1,406,300	\$3,014,000	\$0
TRANSFERS TO OTHER FUNDS	\$306	\$0	\$0	\$0	\$0
DEBT SERVICE	\$14,547	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$330,840	\$3,500,000	\$1,406,300	\$3,014,000	\$0
FUND BALANCE - ENDING	\$4,769,732	\$1,269,732	\$3,363,432	\$349,432	\$349,432

Cockrell Hill (For Beltline to Parkerville Rd)
 Drainage improvements to south city limits

CITY OF DESOTO

FUND

HELIPORT PROJECT-2011A BONDS

702

SUMMARY

LINE ITEMS	Actuals FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
FUND BALANCE-BEGINNING	\$0	\$801,290	\$801,290	\$279,290	\$9,290
REVENUES					
INTEREST	\$254	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$845,000	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$845,254	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$845,254	\$801,290	\$801,290	\$279,290	\$9,290
EXPENDITURES					
CAPITAL OUTLAY	\$0	\$1,087,500	\$522,000	\$270,000	\$0
DEBT SERVICE	\$43,964	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$43,964	\$1,087,500	\$522,000	\$270,000	\$0
FUND BALANCE - ENDING	\$801,290	(\$286,210)	\$279,290	\$9,290	\$9,290

Land Cost for Heliport is \$512,500

Remaining funds spent on facilities for Heliport

***CAPITAL
IMPROVEMENT***



PROGRAM



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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
FISCAL YEAR 2013 - 2017
CAPITAL IMPROVEMENT PROGRAM**

Project Name	Total Project Cost
Fiscal Year 13 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
Chattey Road Reconstruction	\$ 5,500,000
Park Improvements	\$ 750,000
BMX Restroom Improvements	\$ 735,000
Fiscal Year 14 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
Incentive and Land Purchase (Hampton/Pleasant Run)	\$ 3,500,000
Park Improvements	\$ 750,000
Fire Station 2 Relocation	\$ 5,000,000
Fiscal Year 15 Projects: (Unfunded)	
Parkerville Road Widening (Polk to Hampton)	\$ 7,000,000
Alley Reconstruction Program	\$ 1,000,000
Park Improvements	\$ 500,000
Fiscal Year 16 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
Pleasant Run Road (Westmoreland to Cockrell Hill)	\$ 6,000,000
Fiscal Year 17 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
	\$ 34,735,000

The capital projects in this program have no operating and maintenance (O&M) budget impact, due to the unfunded status of the projects at this time. Bond election discussions are due to commence in February of FY 2013.

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017**

Development Incentive Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 14	
Hampton/Pleasant Run (Incentive and Land Purchase)	\$ 3,500
Total Development Incentive Projects	\$ 3,500

Hampton/Pleasant Run Development Incentive

Description:

Incentive and Land Purchase at southwest corner of intersection

Funding Source	
General Obligation Bonds (Unfunded)	\$ 3,500
General Funds	\$ -
DEDC	\$ -
Other	
Total Development Incentive Projects	\$ 3,500

The capital projects in this program have no O&M budget impact, due to the unfunded status of the projects at this time. Bond election discussions are due to commence in February of FY 2013.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017
Street Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Maintenance of Residential Collectors	\$ 2,670
Fiscal Year 13	
Annual Alley Reconstruction Program*	\$ 1,000
Chattey Road Reconstruction*	\$ 5,500
Fiscal Year 14	
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 15	
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 7,000
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 16	
Annual Alley Reconstruction Program	\$ 1,000
Pleasant Run Road Widening (Westmoreland to Cockrell Hill)	\$ 6,000
Fiscal Year 17	
Annual Alley Reconstruction Program	\$ 1,000
Total Street Projects	\$ 26,170

Maintenance of Residential Collectors

Description:

Asphalt reconstruction of residential and collector streets (\$534 FY's-13-17)

Annual Alley Reconstruction Program (Unfunded)

Description:

Annual replacement of deteriorated alleys throughout the city.

Pleasant Run Road Widening (Westmoreland to Cockrell Hill) (Unfunded)

Description:

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

Chattey Road Reconstruction (Unfunded)

Description:

Reconstruct roadway with a 2-lane concrete road with underground drainage.

Parkerville Road Widening (Polk to Hampton Road) (Unfunded)

Description:

Widen roadway to a 4-lane divided concrete roadway with underground drainage.

Funding Source	
General Obligation Bonds (Unfunded)	\$ 23,500
General Funds	\$ 2,670
DEDC	
Total Street Projects	\$ 26,170

The O&M impact for the \$2.6 million reconstruction of the residential and collector streets would be minimal and would only affect the O&M budget after 5-10 years. After this period, the asphalt reconstruction projects would need minor care, and would be included in the regular maintenance budget of the Development Services Department under Street Maintenance.

The other street projects are unfunded and have no O&M budget impact.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017
Signal Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 14	
Signal @ Location to be determined	\$ 100
Total Signal Projects	\$ 100

Description:

Installation of a signal light at a location to be determined

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - 2003 Bond Funds	\$ 100
Total Signal Projects	\$ 100

The O&M impact for the signal projects would be an increase of approximately \$100-\$150 per month or an annual cost of about \$1,800.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017
Facilities Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 14	
Fire Station 2 Relocation	\$ 5,000
Total Facilities Projects	\$ 5,000

Fire Station 2 Relocation (Unfunded)

Description:

Reconstruct the existing facility at another location

Funding Source	
General Obligation Bonds (Unfunded)	\$ 5,000
General Funds	\$ -
DEDC	\$ -
Other	\$ -
Total Facilities Projects	\$ 5,000

The capital projects in this program have no operating and maintenance budget impact, due to the unfunded status of the projects at this time. Bond election discussions are due to commence in February of FY 2013.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017
Parks Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 13	
BMX Restroom Improvements	\$ 735
Various Park Improvements	\$ 750
Fiscal Year 14	
Various Park Improvements	\$ 750
Fiscal Year 15	
Various Park Improvements	\$ 500
Total Parks Projects	\$ 2,735

BMX Restroom Improvements (Unfunded)

Description:

Construct a new restroom facility at the BMX Venue

Various Park Improvements (Unfunded)

Description:

Park improvements recommended by the Parks Master Plan

Funding Source	
General Obligation Bonds (Unfunded)	\$ 2,735
General Funds	\$ -
DEDC	\$ -
Total Parks Projects	\$ 2,735

The capital projects in this program have no operating and maintenance budget impact, due to the unfunded status of the projects at this time. Bond election discussions are due to commence in February of FY 2013.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017
Drainage Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 13	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Spinner Road	\$ 300
Ten Mile Creek Dredging Phase I	\$ 200
Fiscal Year 14	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Ten Mile Creek Dredging Phase II	\$ 200
Fiscal Year 15	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 16	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 17	
Annual Erosion Control Projects	\$ 150
Miscellaneous Drainage Improvements	\$ 25
Total Drainage Projects	\$ 1,575

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.

Spinner Road

Description:

To replace and upsize the existing drainage culvert

Ten Mile Creek Dredging Phases I&II

Description:

Channel Maintenance

Miscellaneous Drainage Improvements

Description:

To address miscellaneous drainage concerns that occur throughout the fiscal year

Funding Source	
General Obligation Bonds	\$ -
General Funds	\$ -
DEDC	\$ -
Other - Drainage Utility Fund	\$ 1,575
Total Drainage Projects	\$ 1,575

The capital projects in this program have no operating and maintenance budget impact beyond planned transfers of drainage fees to the Drainage CIP fund . These projects provide necessary city infrastructure improvements that will enhance and protect the city.

Water & Wastewater CIP Master Plan
City of DeSoto
CAPITAL IMPROVEMENT PROGRAM
FY 2013 - 2017

Water Projects - Summary

Estimated Expenditure (000's)

Revised: 7-25-12

Project Name	FY Cost Estimate	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	Total Budget
Annual Replace/Repair Program	\$ 7,045	\$ 2,850	\$ 990	\$ 1,625	\$ 605	\$ 975	\$ 7,045
Westmoreland Pump Station Improvements	\$ 500		\$ 500				\$ 500
- Add Pump #5 to 860 Zone (2.8 MGD)	\$ -						\$ -
Water Master Plan Improvements (798 zone)	\$ 445					\$ 445	\$ 445
- Add Pump #6 for Zone 798 (7.2 MGD)	\$ -						\$ -
Total:	\$ 7,990	\$ 2,850	\$ 1,490	\$ 1,625	\$ 605	\$ 1,420	\$ 7,990

Sanitary Sewer Projects - Summary

Estimated Expenditure (000's)

Project Name	FY Cost Estimate	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	Total Budget
Annual Replace/Repair Program	\$ 5,280	\$ 1,660	\$ 400	\$ 1,435	\$ 515	\$ 1,270	\$ 5,280
I&I Study (Basin C)	\$ 200	\$ 200					\$ 200
Basin C Repairs	\$ 600		\$ 600				\$ 600
I&I Study (Basin D)	\$ 200			\$ 200			\$ 200
Basin D Repairs	\$ 600				\$ 600		\$ 600
I&I Study (Basin B)	\$ 200					\$ 200	\$ 200
Total:	\$ 7,080	\$ 1,860	\$ 1,000	\$ 1,635	\$ 1,115	\$ 1,470	\$ 7,080
	\$ 15,070	\$ 4,710	\$ 2,490	\$ 3,260	\$ 1,720	\$ 2,890	\$ 15,070

	FY13	FY14	FY15	FY16	FY17
Unallocated Fund Balance at beginning of fiscal year	\$2,000	\$1,150	\$2,495	\$3,109	\$5,283
Income from W&S fund	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800
Interest	\$60	\$35	\$75	\$93	\$158
Water Utility Fund Balance Addition	\$0	\$0	\$0	\$0	\$0
Subtotal	\$5,860	\$4,985	\$6,369	\$7,003	\$9,241
Projected project expenditure	\$4,710	\$2,490	\$3,260	\$1,720	\$2,890
Fund balance carryover to next FY	\$1,150	\$2,495	\$3,109	\$5,283	\$6,351

Note:

All Sewer Capacity Improvements will be reassessed annually based on growth rate

Polk Street Elevated Tank Replace/Addition also shall be reass (\$2.0 million held in fund balance to fund Elevated tank)

The capital projects in this program have no operating and maintenance budget impact. These projects provide necessary city infrastructure improvements that will enhance and protect the city.

CITY OF DeSOTO
ANNUAL REPAIR/REPLACEMENT PROGRAM DETAILS

Water Projects - Summary

Estimated Expenditure (000's)

Revised: 07/25/12

Project Name	Cost ESTIMATE	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	Total
Major Repairs, unplanned	\$ 250	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Hydrant Painting Program	\$ 200	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 200
Meadowbrook/Greenbrook/Apts	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Hampton Rd (Belt Line to Pleasant Run)	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Gilbert Avenue	\$ 450	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 450
Woodbrook Drive	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360
Spinner Circle	\$ 450	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 450
Chattey Rd.	\$ 400	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
Belt Line Road North Side (Lyndalyn to Chattey)	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
Holt	\$ 225	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ 225
Williams Ave./Williams Cir./Hanna Cir. Water Replace	\$ 710	\$ -	\$ -	\$ 710	\$ -	\$ -	\$ 710
E. Shockley	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
Greenbriar Drive and Circle	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
David Street	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
Deborah Street	\$ 315	\$ -	\$ -	\$ -	\$ 315	\$ -	\$ 315
Hunters Creek Water Replace							
Prairie Creek Water Replace	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ 385	\$ 385
Foxwood Dr. Water Replace (6" C.I.)	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
Add Shadywood	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
	\$ 7,045	\$ 2,850	\$ 990	\$ 1,625	\$ 605	\$ 975	\$ 7,045

CITY OF DeSOTO
ANNUAL REPAIR/REPLACEMENT PROGRAM DETAILS

Sanitary Sewer Projects - Summary

Estimated Expenditure (000's)

Revised: 07/25/12

Project Name	Cost Estimate	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	Total
Hampton Rd (Belt Line to Pleasant Run)	\$ 400	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
Gilbert Avenue	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 350
Woodbrook Drive	\$ 360	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ 360
Spinner Circle	\$ 400	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
No Beltwood Alley Sewer Replace	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 150
Chattey Road	\$ 400	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
Holt Williams Ave./Williams Cir./Hanna Cir. Water Replace	\$ 225	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ 225
	\$ 710	\$ -	\$ -	\$ 710	\$ -	\$ -	\$ 710
Greenbriar Drive and Circle	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
E. Shockley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
David Street	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200
Deborah Street	\$ 315	\$ -	\$ -	\$ -	\$ 315	\$ -	\$ 315
Hunters Creek	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ 385	\$ 385
Prairie Creek	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
Foxwood Dr.	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
Add Shadywood	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ 385	\$ 385
	\$ 5,280	\$ 1,660	\$ 400	\$ 1,435	\$ 515	\$ 1,270	\$ 5,280
	\$ 12,325	\$ 4,510	\$ 1,390	\$ 3,060	\$ 1,120	\$ 2,245	\$ 12,325

DESOTO



APPENDIX





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BUDGET LIST OF ACRONYMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this list of acronyms has been included in the budget document.

C. O. - Certificate of Obligation	HR - Human Resources Department
CATV - Cable television	HVAC - Heating and Air conditioning systems
CIP - Capital improvement program	I&I - Infiltration and inflow
CS Representative - Customer service representative	I&S - Interest and sinking fund
DEDC - DeSoto Economic Development Corporation	I35E - Interstate Highway 35 east
DeSoto ISD - DeSoto Independent School District (DISD)	KDB - Keep DeSoto Beautiful
DHS - DeSoto High School	L. F. - Linear Feet
DWI - Driving while intoxicated	M&O - Maintenance and Operations
DWU - Dallas Water Utilities	MGD - Million gallons per day
E-Govt - Internet business applications	Ord. - City Ordinance
EMS - Emergency Medical Services	OT - Overtime
F. H. - Fire hydrants	P/Z - Planning and Zoning Department
FMLA - Family Medical Leave Act	PALS - Parks and Leisure Services Department
FT - Full time	PD - Planned Development
FY - Fiscal year	Prop. Tx - Property Tax
GIS - Geographic Information System	R&R - Repair and Replacement
G. O. - General obligation	Sr. - Senior
G. V. - Gate valves	SW - Southwest
GCAA - Governor's Community Achievement Award	SWRCC - Southwest Regional Communications Center
HOA - Homeowners' associations	TDD - Telecommunications device for the deaf
	UNT - University of North Texas

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.

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”.

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.” The basis of accounting employed is “modified accrual”.

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Economic Development Fund - Accounts for revenues received from 3/8-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the DeSoto Economic Development Corporation that administers these funds. The basis of accounting employed is "modified accrual".

Electronic Equipment Replacement Fund - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is "modified accrual".

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Energy Management Fund - Accounts to fund all energy related expenditures and retain savings to pay debt service for the financing of energy related capital improvements. The basis of accounting employed is "modified accrual".

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

Equipment Replacement Fund - This fund accounts for money dedicated to equipment replacement for the City of DeSoto. This fund accounts for all revenue and expenditures related to replacing property, plant and equipment greater than \$5,000 as required by the City's vehicle replacement program. The basis of accounting employed is "modified accrual".

Expenditures - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Expenses - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Facility Maintenance Fund – Accounts for all resources and expenditures related to the City's long range facility maintenance program. The basis of accounting employed is "modified accrual".

Fire Equipment Replacement Fund - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is "modified accrual".

Fire Grant – To account for revenue and expenditures related to Homeland Security Grant Program. The basis of accounting employed is "modified accrual".

Fire PPE Replacement – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is “modified accrual”.

Fire Training Fund - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is “modified accrual”.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City’s fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

Furniture Equipment Replacement Fund – Accounts for the replenishment of City office furniture. The basis of accounting employed is “modified accrual”.

General 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. The basis of accounting employed is “modified accrual”.

General Fund Capital Improvements – To account for the financing and expenditures of associated capital improvements.

General Obligation Debt – Money owed on interest and principal to holders of the City’s general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed

practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department's or division's desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant Fund - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is "modified accrual".

Health Facilities Development Corporation – This entity was formed to issue obligations to finance all or part of the cost of one or more health facilities and other expenditures pursuant to the Health Facilities Development Act. The basis of accounting employed is "modified accrual".

Heliport Project Fund - Accounts for the establishment and construction of a heliport. The basis of accounting employed is "modified accrual".

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".

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".

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".

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".

Juvenile Case Manager – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is "modified accrual".

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Library Revenue Fund - Accounts for funds raised for improving the DeSoto Library. The basis of accounting employed is “modified accrual”.

Lone Star Library Grant - Accounts for grant funding and related expenditures to support City Library operations. The basis of accounting employed is "modified accrual".

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”.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Security Fund - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Municipal Court Technology Fund – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Object Code - The standard 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.

Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is “modified accrual”.

Park Development Corporation - Accounts for revenues received from 1/8 cent sales tax which is dedicated to park development within the city. The basis of accounting employed is “modified accrual”.

Park Development Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, sales tax revenue bond principal and interest. The basis of accounting employed is “modified accrual”.

Park Land Dedication Fund - 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”.

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”.

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.

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”.

Police Community Activity Funds – 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”.

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”.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Utilities 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”.

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”.

Regional Dispatch Fund – 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”.

Regional Jail Fund – Accounts for the revenues and expenditures of the regional jail operation utilized by the cities of DeSoto and Lancaster. The basis of accounting employed is “modified accrual”.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sanitation Fund - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.

Senior Center Activity Fund – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is "modified accrual".

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue 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.

Street Maintenance - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is “modified accrual”.

Streets, Alleys, Sidewalk Assessments Fund - Accounts for revenues and expenditures related to developer’s contributions. The basis of accounting employed is “modified accrual”.

Storm Drainage Improvements – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is “modified accrual”.

Storm Drainage Utility Fund - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is “full accrual”.

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”.

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.

Town Center East Side Landscaping – To account for the financing and expenditures associated with town center landscaping.

Town Center Projects CO’s – To account for the financing and expenditures associated with the redevelopment of the town center facility.

Town Center Remodel GO’s – To account for the financing and expenditures associated with the re-roofing of the town center facility.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Capital Projects Fund - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.

Water Meter Replacement Fund – To account for the financing and acquisition of the City’s water meter replacement program. The basis of accounting employed is “modified accrual”.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Youth Sports Associations 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”.

2007 Park Improvements (Fund 439) – 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”.

2008 Street Improvements (Fund 468) – 2008 Bond Sale for street improvement projects. The basis of accounting employed is “modified accrual”.

2009 Street Improvements (Funds 489-490) – 2009 Bond Sale proceeds for street improvement projects. The basis of accounting employed is “modified accrual”.



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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013; 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 2012-2013 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 2012-2013; 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 \$74,073,539 providing a complete financial plan for the ensuing fiscal year beginning October 1, 2013 and ending September 30, 2013, 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, 2012 and ending September 30, 2013.

SECTION 2. That the sum of \$74,073,539 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

SECTION 3. That the expenditures during the fiscal year beginning October 1, 2012 and ending September 30, 2013 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2012-2013 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 2011-2012 are hereby ratified, and the budget Ordinance for fiscal year 2011-2012, 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, 2012 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: \$3.10 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	\$3.10 per 1,000 gallons of usage*
15,001 – 30,000 gallons	\$3.85 per 1,000 gallons of usage*
Above 30,000 gallons	\$4.60 per 1,000 gallons of usage*

*cost per thousand gallons of water or fraction thereof

...”

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 \$5.63 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 \$5.63 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 \$5.63 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 2012-2013 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.

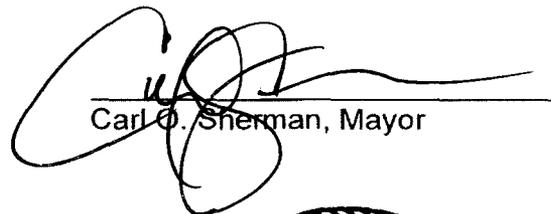
SECTION 12. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided 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 18TH DAY OF SEPTEMBER, 2012.

APPROVED:



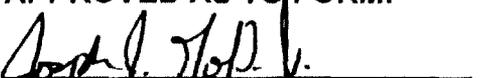
Carl O. Sherman, Mayor

ATTEST:

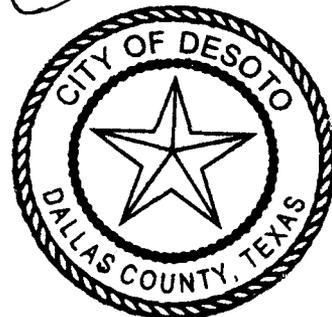


Kisha R. Morris, Interim City Secretary

APPROVED AS TO FORM:



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





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ORDINANCE NO. 1928-12

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2012 (FISCAL YEAR 2012 - 2013) AT A RATE OF \$0.7574 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2012, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF DESOTO; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THAT:

SECTION 1. There is hereby levied for the tax year 2012 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of DeSoto, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.7574 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and, shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of DeSoto, a tax of \$0.5199 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of DeSoto not otherwise provided for, a tax of \$0.2375 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of DeSoto, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2012, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2013. There shall be no discount for payment of taxes prior to February 1, 2013. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

- (b) Provided, however, a tax delinquent on July 1, 2013, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2012 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2012 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2012 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 3. The taxes are payable at the Dallas County Tax Office.

SECTION 4. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

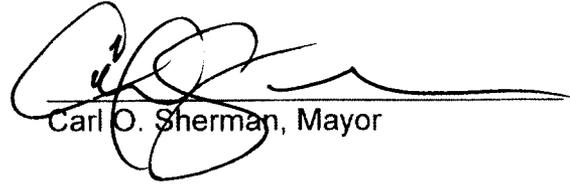
SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 7. All ordinances of the City of DeSoto, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 8. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

DULY PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS ON THIS THE 18TH DAY OF SEPTEMBER, 2012.

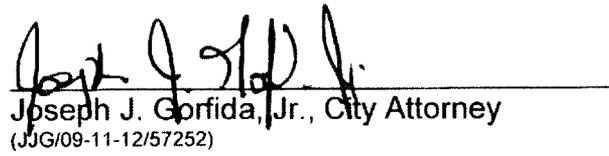
APPROVED:


Carl O. Sherman, Mayor

ATTEST:


Kisha R. Morris, Interim City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney
(JJG/09-11-12/57252)





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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.

APPENDIX





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BUDGET LIST OF ACRONYMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this list of acronyms has been included in the budget document.

C. O. - Certificate of Obligation	HR - Human Resources Department
CATV - Cable television	HVAC - Heating and Air conditioning systems
CIP - Capital improvement program	I&I - Infiltration and inflow
CS Representative - Customer service representative	I&S - Interest and sinking fund
DEDC - DeSoto Economic Development Corporation	I35E - Interstate Highway 35 east
DeSoto ISD - DeSoto Independent School District (DISD)	KDB - Keep DeSoto Beautiful
DHS - DeSoto High School	L. F. - Linear Feet
DWI - Driving while intoxicated	M&O - Maintenance and Operations
DWU - Dallas Water Utilities	MGD - Million gallons per day
E-Govt - Internet business applications	Ord. - City Ordinance
EMS - Emergency Medical Services	OT - Overtime
F. H. - Fire hydrants	P/Z - Planning and Zoning Department
FMLA - Family Medical Leave Act	PALS - Parks and Leisure Services Department
FT - Full time	PD - Planned Development
FY - Fiscal year	Prop. Tx - Property Tax
GIS - Geographic Information System	R&R - Repair and Replacement
G. O. - General obligation	Sr. - Senior
G. V. - Gate valves	SW - Southwest
GCAA - Governor's Community Achievement Award	SWRCC - Southwest Regional Communications Center
HOA - Homeowners' associations	TDD - Telecommunications device for the deaf
	UNT - University of North Texas

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.

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”.

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.” The basis of accounting employed is “modified accrual”.

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Economic Development Fund - Accounts for revenues received from 3/8-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the DeSoto Economic Development Corporation that administers these funds. The basis of accounting employed is "modified accrual".

Electronic Equipment Replacement Fund - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is "modified accrual".

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Energy Management Fund - Accounts to fund all energy related expenditures and retain savings to pay debt service for the financing of energy related capital improvements. The basis of accounting employed is "modified accrual".

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

Equipment Replacement Fund - This fund accounts for money dedicated to equipment replacement for the City of DeSoto. This fund accounts for all revenue and expenditures related to replacing property, plant and equipment greater than \$5,000 as required by the City's vehicle replacement program. The basis of accounting employed is "modified accrual".

Expenditures - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Expenses - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Facility Maintenance Fund – Accounts for all resources and expenditures related to the City's long range facility maintenance program. The basis of accounting employed is "modified accrual".

Fire Equipment Replacement Fund - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is "modified accrual".

Fire Grant – To account for revenue and expenditures related to Homeland Security Grant Program. The basis of accounting employed is "modified accrual".

Fire PPE Replacement – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is “modified accrual”.

Fire Training Fund - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is “modified accrual”.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City’s fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

Furniture Equipment Replacement Fund – Accounts for the replenishment of City office furniture. The basis of accounting employed is “modified accrual”.

General 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. The basis of accounting employed is “modified accrual”.

General Fund Capital Improvements – To account for the financing and expenditures of associated capital improvements.

General Obligation Debt – Money owed on interest and principal to holders of the City’s general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed

practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department’s or division’s desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant Fund - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is “modified accrual”.

Health Facilities Development Corporation – This entity was formed to issue obligations to finance all or part of the cost of one or more health facilities and other expenditures pursuant to the Health Facilities Development Act. The basis of accounting employed is “modified accrual”.

Heliport Project Fund - Accounts for the establishment and construction of a heliport. The basis of accounting employed is “modified accrual”.

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”.

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”.

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”.

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”.

Juvenile Case Manager – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is “modified accrual”.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Library Revenue Fund - Accounts for funds raised for improving the DeSoto Library. The basis of accounting employed is “modified accrual”.

Lone Star Library Grant - Accounts for grant funding and related expenditures to support City Library operations. The basis of accounting employed is "modified accrual".

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”.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Security Fund - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Municipal Court Technology Fund – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Object Code - The standard 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.

Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is “modified accrual”.

Park Development Corporation - Accounts for revenues received from 1/8 cent sales tax which is dedicated to park development within the city. The basis of accounting employed is “modified accrual”.

Park Development Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, sales tax revenue bond principal and interest. The basis of accounting employed is “modified accrual”.

Park Land Dedication Fund - 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”.

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”.

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.

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”.

Police Community Activity Funds – 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”.

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”.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Utilities 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”.

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”.

Regional Dispatch Fund – 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”.

Regional Jail Fund – Accounts for the revenues and expenditures of the regional jail operation utilized by the cities of DeSoto and Lancaster. The basis of accounting employed is “modified accrual”.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sanitation Fund - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.

Senior Center Activity Fund – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is "modified accrual".

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue 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.

Street Maintenance - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is “modified accrual”.

Streets, Alleys, Sidewalk Assessments Fund - Accounts for revenues and expenditures related to developer’s contributions. The basis of accounting employed is “modified accrual”.

Storm Drainage Improvements – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is “modified accrual”.

Storm Drainage Utility Fund - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is “full accrual”.

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”.

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.

Town Center East Side Landscaping – To account for the financing and expenditures associated with town center landscaping.

Town Center Projects CO’s – To account for the financing and expenditures associated with the redevelopment of the town center facility.

Town Center Remodel GO’s – To account for the financing and expenditures associated with the re-roofing of the town center facility.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Capital Projects Fund - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.

Water Meter Replacement Fund – To account for the financing and acquisition of the City’s water meter replacement program. The basis of accounting employed is “modified accrual”.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Youth Sports Associations 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”.

2007 Park Improvements (Fund 439) – 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”.

2008 Street Improvements (Fund 468) – 2008 Bond Sale for street improvement projects. The basis of accounting employed is “modified accrual”.

2009 Street Improvements (Funds 489-490) – 2009 Bond Sale proceeds for street improvement projects. The basis of accounting employed is “modified accrual”.



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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013; 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 2012-2013 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 2012-2013; 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 \$74,073,539 providing a complete financial plan for the ensuing fiscal year beginning October 1, 2013 and ending September 30, 2013, 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, 2012 and ending September 30, 2013.

SECTION 2. That the sum of \$74,073,539 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

SECTION 3. That the expenditures during the fiscal year beginning October 1, 2012 and ending September 30, 2013 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2012-2013 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 2011-2012 are hereby ratified, and the budget Ordinance for fiscal year 2011-2012, 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, 2012 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: \$3.10 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	\$3.10 per 1,000 gallons of usage*
15,001 – 30,000 gallons	\$3.85 per 1,000 gallons of usage*
Above 30,000 gallons	\$4.60 per 1,000 gallons of usage*

*cost per thousand gallons of water or fraction thereof

...”

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 \$5.63 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 \$5.63 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 \$5.63 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 2012-2013 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.

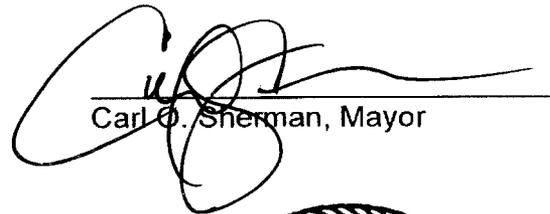
SECTION 12. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided 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 18TH DAY OF SEPTEMBER, 2012.

APPROVED:



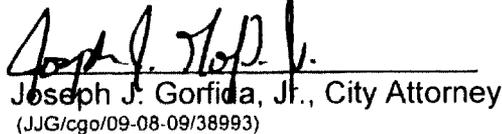
Carl O. Sherman, Mayor

ATTEST:

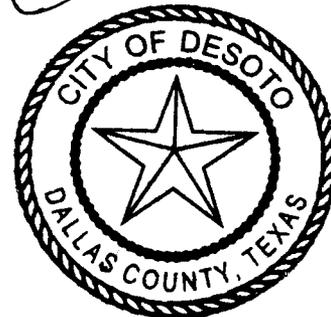


Kisha R. Morris, Interim City Secretary

APPROVED AS TO FORM:



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





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ORDINANCE NO. 1928-12

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2012 (FISCAL YEAR 2012 - 2013) AT A RATE OF \$0.7574 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2012, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF DESOTO; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THAT:

SECTION 1. There is hereby levied for the tax year 2012 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of DeSoto, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.7574 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and, shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of DeSoto, a tax of \$0.5199 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of DeSoto not otherwise provided for, a tax of \$0.2375 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of DeSoto, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2012, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2013. There shall be no discount for payment of taxes prior to February 1, 2013. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

- (b) Provided, however, a tax delinquent on July 1, 2013, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2012 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2012 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2012 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 3. The taxes are payable at the Dallas County Tax Office.

SECTION 4. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

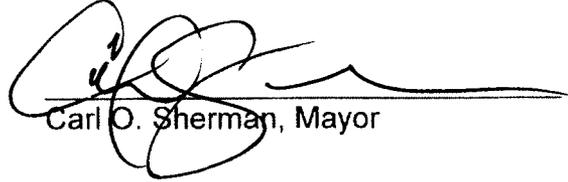
SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 7. All ordinances of the City of DeSoto, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 8. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

DULY PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS ON THIS THE 18TH DAY OF SEPTEMBER, 2012.

APPROVED:


Carl O. Sherman, Mayor

ATTEST:


Kisha R. Morris, Interim City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney
(JJG/09-11-12/57252)





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

History of DeSoto

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

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

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

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

The first called City Council meeting was held at the schoolhouse on E. Belt Line Road on March 17, 1949 with C. H. Estes appointed as City Secretary. It was determined that the City of DeSoto had a population of approximately 400. Thus, DeSoto became the nineteenth organized municipality in Dallas County. Since its incorporation, 19 mayors have served DeSoto including:

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

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

City of DeSoto

Top Ten Taxpayers 2012 Tax Year

<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>2012 Assessed Value*</u>	<u>Percentage of Total Assessed Value**</u>	<u>Percentage of Top Ten Taxpayers to Assessed Value</u>
Solar Turbines Inc.	Manufacturing	\$172,922,930	5.68%	42.92%
McGraw Hill Education	Manufacturing	82,743,060	2.72%	20.54%
Wal-Mart Stores Texas	Retail	33,051,830	1.09%	8.20%
Oncor Electric Delivery	Utility	22,813,970	0.75%	5.66%
DeSoto Apartments LTD	Apartments	19,600,000	0.64%	4.86%
DeSoto Ridge Apartments LTD	Apartments	15,725,000	0.52%	3.90%
Cintas Corporation	Retail	14,973,440	0.49%	3.72%
WRH Mt. Vernon, Inc.	Apartments	14,057,990	0.46%	3.49%
MaClay Carlin DeSoto LTD	Shopping Center	13,930,660	0.46%	3.46%
Shaw Feddern LP	Senior Living	13,095,430	0.43%	3.25%
TOTAL		<u>\$402,914,310</u>	<u>13.23%</u>	<u>100.00%</u>

*Before Qualified Exemptions and/or Abatements

**As compared with the 2012 certified market value provided by DCAD of \$3,045,314,900

Data Compiled by the Dallas County Tax Office

DESOTO

