



CITY OF DESOTO

SOARING FOR EXCELLENCE

Texas

BIENNIAL

BUDGET

Fiscal Years

2013-2014

&

2014-2015

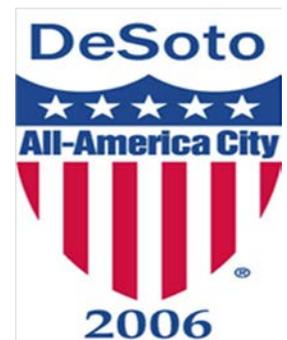


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INTRODUCTION





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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, 2012

Christopher P. Morrell *Jeffrey R. Egan*

President

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, 2012. 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 2013-2014 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 this section.

Vision Statement and Business Plan

The 2013 – 2014 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 Business 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 2014 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2013-2014 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, 2013 for all city funds.

- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2011-12, Projected FY 2012-13, Adopted FY 2013-14 and Planning FY 2014-15.
- 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.

Public Utility 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.
- Public Utility Fund Major Revenue Sources - a graphic illustration of water and sewer revenue over several years.

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

Storm Drainage Utility and Sanitation Enterprise Funds

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:

- Public Utility
- 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
- Miscellaneous statistics

Please contact the City's Financial Services department for questions related to the FY 2014 Budget Document at 972-230-9678.



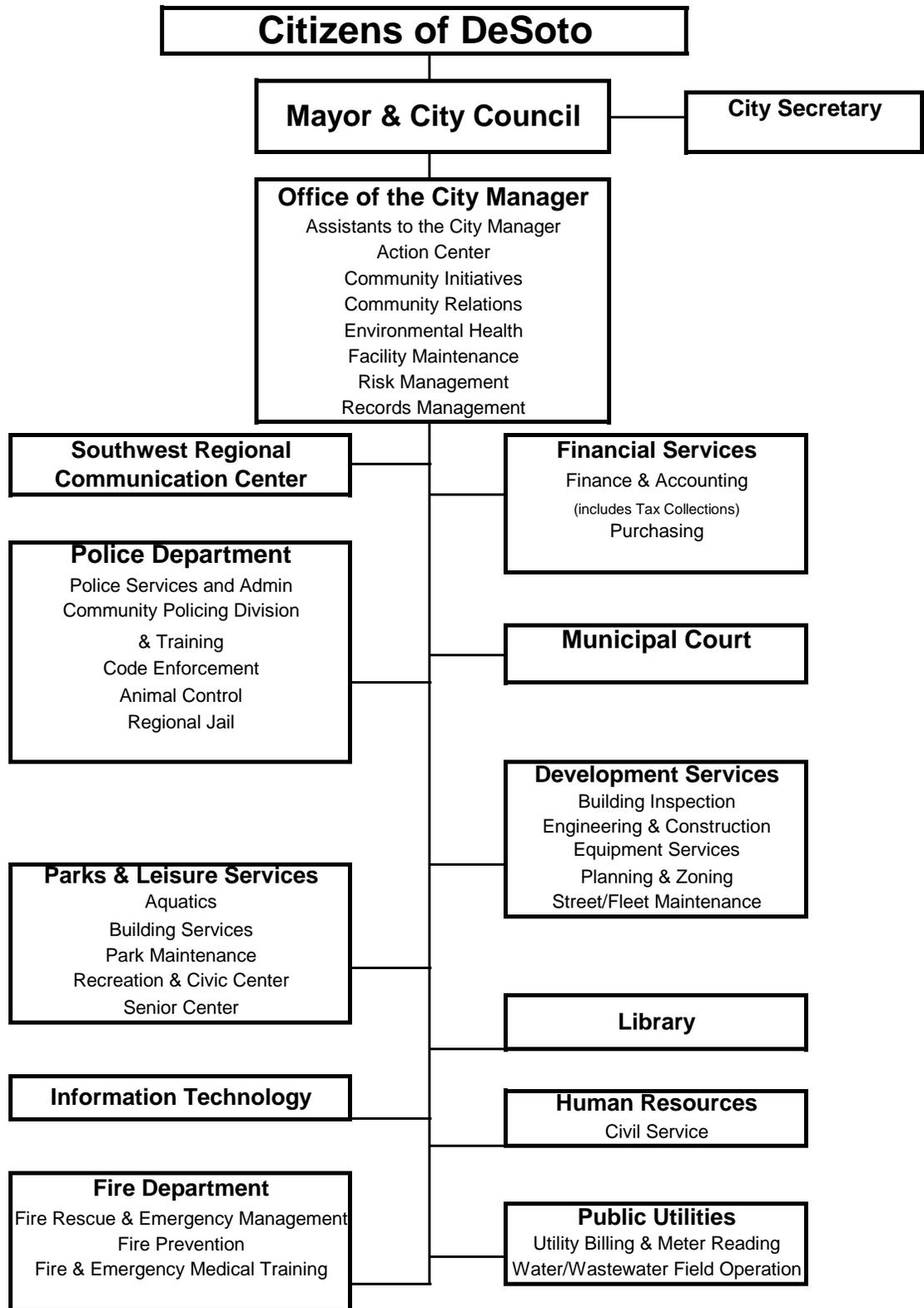
City Officials

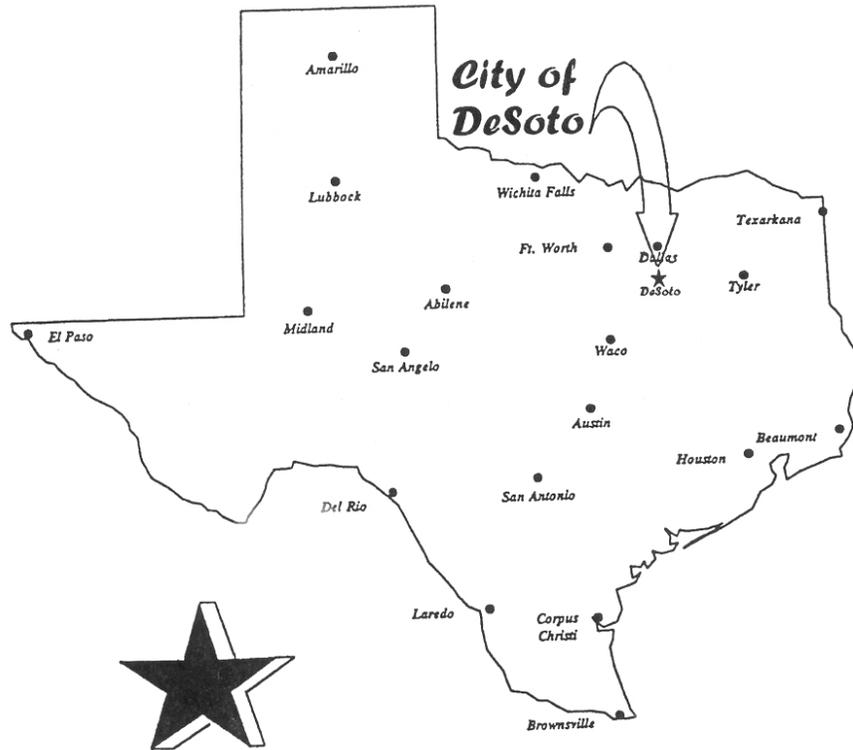
City Council

Carl O. Sherman Mayor Place One	
Patricia Ledbetter Mayor Pro Tem Place Two	Kristine Clark Place Three
Rachel Proctor Place Four	Richard North Place Five
Curtistene McCowan 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 & Recreation	Tom Johnson Managing Director Development Services
Kathy Jones Community Relations Manager	Kisha Morris City Secretary
Karima Dash Managing Director S.W.R.C.C.	Kathleen Shields Managing Director Human Resources
Scott Kurth Judge DeSoto Municipal Court	

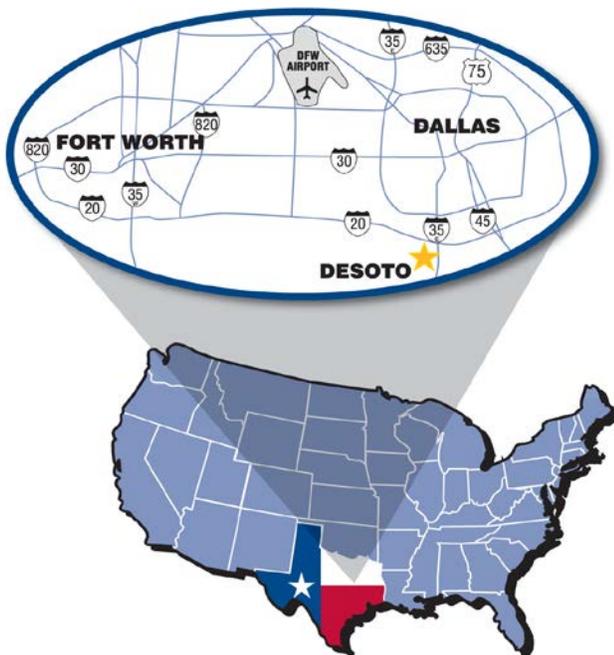




TEXAS

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

<u>Year</u>	<u>Population</u>
2000	37,646
2010	49,047
2012(estimated)	51,102

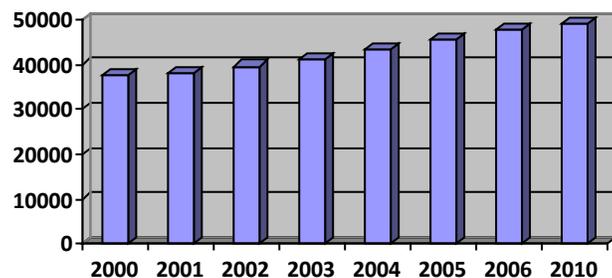
Source: U.S. Census Bureau, November 2013

Regional Population Growth

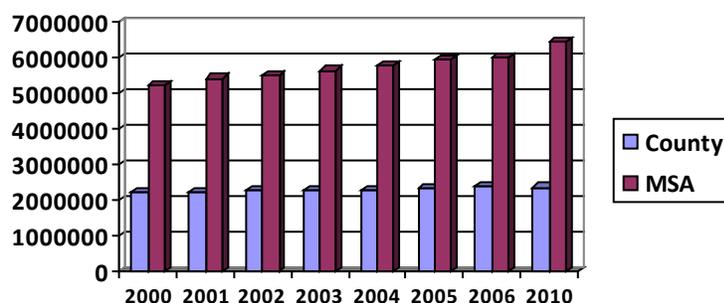
<u>Year</u>	<u>Dallas County</u>	<u>DFW MSA</u>
2000	2,218,899	5,161,544
2005	2,330,050	5,823,043
2010	2,368,139	6,447,615

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

DeSoto Population Growth



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.

2011 Average Household Income	\$ 72,461
2011 Median Household Income	\$ 59,003
2011 Per Capita Income	\$ 26,161

Source: City-Data.com, August 2012

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 37.8 years

Population Age 25+ High School Degree or Higher: 88.6

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

Property Tax Rates

2013 Ad Valorem Tax Rates (Per \$100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.7574
DeSoto ISD	1.4900
Dallas County	0.2531
Total	2.5005

Property in **Dallas Independent School District**

City of DeSoto	0.7574
Dallas ISD	1.2821
Dallas County	0.2531
Total	2.2926

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 2013 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	3,437,000
Civilian Unemployed	208,700
Unemployment Rate	6.1%

Source: U.S Bureau of Statistics, Nov. 2013

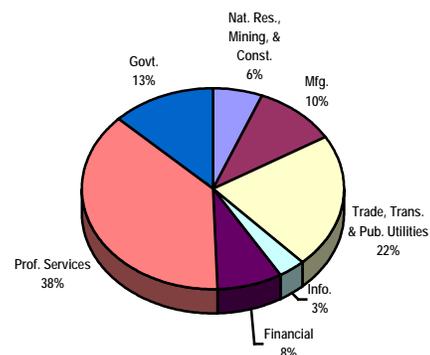
Top Employers in DeSoto

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
Kohl's e-Commerce	Distribution/Logistics	500
City of DeSoto	City Government	364
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

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	305,000
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



Utilities

Electric Power **Oncor Electric Delivery**

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

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

Natural Gas **Atmos Energy**

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

Water **City of DeSoto**

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

Sewer **City of DeSoto**

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

Telephone **AT&T & others**

Cable TV **AT&T U Verse and Time Warner**

Trash Collection **Private contractor**

Broadband **Time Warner, AT&T**

Community Services

Health Care

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

Newspapers

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

Banks

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

Hotels/Motels

- 520 Total Rooms
- Hampton Inn & Suites
- Holiday Inn & Suites
- La Quinta Inn
- Clarion Hotels
- Best Western

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:	\$30,699,552*
Land Area (square miles):	21

* FY 2013 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 FY2014 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 FY2014 goals and objectives for the City:

GOAL 1) MAKE DESOTO MORE PROSPEROUS

- A. Communicate the final results of the Public Transit Study and pursue transportation options.
 - 1. Collaborate with Best Southwest Cities for public transportation services, such as trolley or shuttle.
 - 2. Explore funding/grant opportunities.
 - a. Contact Federal officials for possible funding assistance.
 - b. Contact legislators to inquire about grant opportunities.
 - 3. Explore the feasibility of implementing elements of the Transit Study.
 - 4. Host Town Hall Meetings to inform the public.
 - a. Formal update to DeSoto citizens about the Study results
 - b. Best Southwest Cities meeting to update the region and pose possible collaborative efforts

CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, ASSISTANT TO THE CITY MANAGER (COMMUNITY INITIATIVES) (Quarters 1-4)

- B. Continue DeSoto's online presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.
 - 1. Explore mobile application opportunities.
 - 2. Explore uses for Quick Response (QR) Codes.
 - 3. Frequently review the City website to ensure information is current and accurate.
 - 4. Explore opportunities for use of "Notify Me" email notifications sent via the City website.

ALL DEPARTMENTS (Quarters 1-4)

- C. Increase the value of commercial assets through new development and redevelopment.
1. Encourage development of the Central Park Plaza node of the Hampton Road Redevelopment Plan.
 1. Research feasibility of acquiring land in the proposed Central Park Plaza area.
 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 for 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 development of a civic/events center.
 8. 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)

- D. Seek employment-focused economic development.
1. Host job fairs.
 2. Publish announcements in the City Lights Newsletter.
 3. Advertise announcements on City median marquis

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

- E. Explore youth employment/career opportunities.
1. Host a teen summit/job fair.
 2. Explore mentoring opportunities.
 3. Partner with the Chamber of Commerce to offer job skill training.

ALL DEPARTMENTS (Quarters 1-4)

GOAL 2) COMMUNITY DEVELOPMENT

- A. Review and update the Comprehensive Plan.
1. Continue Steering Committee meetings.
 2. Host work sessions between the City Council and the Planning & Zoning Commission.
 3. Conduct public hearings to invite public input.
 4. Present the revised Comprehensive Plan for Council consideration.

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

- B. Adopt the 2012 International Building Codes.

BUILDING INSPECTION (Quarters 2-4)

GOAL 3) ENCOURAGE REGIONAL ECONOMIC DEVELOPMENT

- A. Explore the possibilities of a TIF agreement along the I-35 corridor with the City of Lancaster and Dallas County.
 - 1. Pose to Dallas County the idea and request their lead in the discussions with other entities

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

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

- A. Develop the 2015-2019 Capital Improvement Plan.
 - 1. Host in November 2013 a discussion with the City Council regarding a potential Bond Referendum in May 2014.

CITY COUNCIL, CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, FINANCE DEPARTMENT (Quarters 1-4)
- B. Implement the FY2014 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. Develop a policy for signage at city limit lines.

DEVELOPMENT SERVICES (Quarter 1)
- E. Explore the feasibility of installing bike lanes.

DEVELOPMENT SERVICES (Quarters 3-4)
- F. Continue efforts to encourage recycling at City-wide events.

KEEP DESOTO BEAUTIFUL CORPORATION BOARD, ALL DEPARTMENTS (Quarters 1-4)
- G. Develop a plan for creating a child-focused area in the Library.
 - 1. Consider funding for construction design phases 1 and 2.
 - 2. Investigate alternative options.

LIBRARY (Quarters 1-4)
- H. Install direction kiosks on Town Center property.

DEVELOPMENT SERVICES (Quarters 1-2)
- I. Continue to research and implement ways to reduce paper waste through increased use of electronic media.

ALL DEPARTMENTS (Quarters 1-4)

- J. Create an incentive program that assists Hampton Road businesses with façade and exterior upgrades
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarter 4)
- K. Create a grant program for fence improvements along major thoroughfares
CODE ENFORCEMENT, DEVELOPMENT SERVICES (Quarter 2)
- L. Research funding for the repair of fencing along city limit lines
CODE ENFORCEMENT (Quarters 1-4)

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

- A. Capture and provide to the public DeSoto's history (other than Nance Farm)
 - 1. Juneteenth booklet
 - 2. Showcase the contributions of DeSoto citizens*DESOTO, TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)*
- B. Secure a partnership with the Texas State Archive.
DESOTO, TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)
- C. Host at Nance Farm a theater reenactment of a day in DeSoto history.
DESOTO, TEXAS HISTORICAL FOUNDATION BOARD, DESOTO ARTS COMMISSION (Quarters 1-4)

GOAL 6) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

- A. The City Council will host an employee appreciation luncheon in the spring of 2014.
CITY COUNCIL (Quarter 2)
- B. Implement a program for employees to encourage educational goals.
CITY MANAGER'S OFFICE (Quarter 1)

GOAL 7) CONTINUE LEADERSHIP ROLE IN COLLABORATIVE EFFORTS IN COMMUNITY DEVELOPMENT WITHIN THE REGION

- A. Explore opportunities through Sister Cities International
 - 1. Select and enter into an agreement with a "sister" city*CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)*

GOAL 8) 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.

APPROVED BY CITY COUNCIL ON 09-17-13

PUBLIC INFORMATION OFFICER, PARKS AND RECREATION (Quarters 1-4)

- B. Explore an entertainment venue that will target children-focused events.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- C. Explore a movie-grill type venue.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

GOAL 9) BUILD A STRONGER SENSE OF COMMUNITY

- A. Continue to support the Project Create Community Program through continuation in the FY2014 budget of financial support through the grant philosophy.
CITY COUNCIL (Quarters 1-4)
- B. Enhance communication by hosting periodic meetings with residents in senior living facilities.
CITY COUNCIL, DESOTO SENIOR CENTER MANAGER, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- C. Honor contributions of DeSoto residents' military service.
 - 1. Host a veteran appreciation celebration.
 - a. Ask vendors to provide laptops for veterans' use during the event.
 - 2. Increase involvement of the Veterans Affairs Committee.
 - 3. Consider the construction of a memorial display at Town Center (i.e., a memorial park).
CITY COUNCIL, PARKS & RECREATION, CITY SECRETARY, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- D. Increase awareness of the community (master) calendar and encourage its widespread use.
PUBLIC INFORMATION OFFICER, DESOTO CHAMBER OF COMMERCE (Quarters 1-4)

GOAL 10) ENHANCE STRATEGIES FOR MARKETING THE CITY OF DESOTO

- A. Advertise upcoming activities on the public access channel.
ALL DEPARTMENTS, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- B. Create press releases to promote good news in the City.
ALL DEPARTMENTS, PUBLIC INFORMATION OFFICER (Quarters 1-4)
- C. Secure the services of a marketing firm to promote the City and assign a dedicated staff member to coordinate the Program.
 - 1. Create a Marketing Plan and implementation strategy.

2. Enhance City's presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.
3. Create a video/branding representation of the City.
CITY COUNCIL, CITY MANAGER'S OFFICE, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

GOAL 11) 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. Develop a policy for the proper use of the social media by elected and appointed officials, as well as City employees.
CITY SECRETARY, CITY COUNCIL (Quarters 1-4)

BUDGET



MESSAGE



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OFFICE OF THE CITY MANAGER

October 1, 2013

Honorable Mayor and Members of the DeSoto City Council:

The FY2014 budget is an extension of a three (3) year financial and organizational blueprint that was designed by the Administration in May of 2011. This strategic plan was developed to pointedly improve the financial and operational affairs of the municipality. The FY2012 budget document revealed that there was a dearth of organizational succession planning, continuous operational plans and budgetary streamlining processes. Deficiencies in these particular areas produced a hodgepodge of short and long-term financial dilemmas that desperately needed resolution. In an expeditious effort to curtail these burgeoning matters, numerous organizational and financial procedures were systematically employed to lessen the burden on City resources.

At the dawn of the new millennium and during the era of unprecedented economic growth that centered on the once thriving housing market, the City of DeSoto significantly expanded its debt service to fund a variety of projects. As the nation faced a recession and the global economy began to slow, the stated financial growth projections also began to drastically dissipate. In 2000, the outstanding debt amount was approximately \$39,965,281 and it ascended to \$98,953,254 within a ten (10) year period. The FY2011 budget exhibited the financial strain manufactured by the amount of debt that was incurred over the past decade. In particular, the debt service tax rate escalated from \$.2038 in FY2010 to \$.2302 the proceeding FY.

Synonymous with the FY2011 budget, the debt service tax rate increased again and was set at \$.2525 for FY2012. As a result of this \$.0223 increase to the debt service tax rate, extreme measures had to be expeditiously instituted in order to retain existing public services and personnel. Throughout this process, departmental budgets were meticulously analyzed to reduce personnel and operational expenditures. Although there were many challenges associated with changing the existing operating model and organizational culture, the end product resulted in the workforce remaining consistent with FY2011 numbers and the GF (General Fund) tax rate was reduced by \$.0002 in FY2012.

During the preliminary stages of developing the FY2013 budget, the Administration requested the City Council to consider a financial plan that would be devoid of any new capital improvement projects. The justification for such consideration was due to a potential monetary shortfall for GF expenditures due to a projected increase in debt service payments. Based upon the decision of the City Council to support this financial plan, the Administration was able to use the savings of \$.0150 for Operations and Maintenance (O & M) expenditures. Although the O &

M tax rate was increased by \$.0150, the overall tax rate remained constant at \$.7574. This was the same municipal tax rate as FY2012.

Strategic Planning

The future financial stability and viability of this municipality solely depends upon the successful development of its entire workforce. Over the years, there were numerous employees that received promotional opportunities without being required to have the necessary qualifications or experience to manage their defined areas of responsibility. As a result of such past practices, various leadership and organizational changes were implemented to reduce budget expenditures. Moreover, funding for training and certification opportunities that was once removed from departmental line items to cover budget shortfalls was reinstated.

At the executive leadership level of the organization, the majority of department directors have master degrees with relative work experience for the department they are managing. In the past, higher education credentials or relative work experience were not required for executive and management level positions. There has been a marked level of enrichments throughout the organization with the abovementioned requirements. These specific improvements are duly documented and are based upon overall performance in regards to the management of their defined departmental finances and human resources.

The success achieved by the Administration over the past couple years would not have come to fruition without the support of the City Council. During the budget planning sessions of FY2012 and FY2013, the Administration identified an abundance of issues for the City Council to review that were causing the City to lose its financial stability and viability. Additionally, the City Council was also provided with attainable options to minimize the potential for a tax rate increase and workforce diminution over the next few years due to a continuous rise in debt service payments. During these two (2) FYs, the Administration and City Council worked in collaboration to ensure that the tax rate remained constant and the workforce received adequate funding to continue its daily public services.

Since FY2012, the tax rate has remained at \$.7574 and the workforce has yet to experience a reduction in force (RIF). Although the budgets for FY2012 and FY2013 were unpleasantly challenging, department directors played a vital role in this process by re-engineering their existing operating models, organizational maquillage and historical expenditures. Specifically, these budgetary and organizational modifications served as important mechanisms to decrease the annual incessant increases to public safety budgets. Over the years, public safety budgets have consistently increased while other departmental budgets continuously declined or remained relatively the same.

These valiant vicissitudes previously mentioned were only made possible with the installation of key new personnel to the Departments of Finance, Police, Fire-Rescue and Human Resources. In particular, these agencies directly impact a large percentage of the budget as result of their department size and fiduciary responsibilities. Collectively, these professionals used their expertise to critically analyze departmental expenditures and the strategic use of personnel. As a

result of their due diligence, departments that have been historically underfunded were provided with the necessary resources to improve the efficiency and effectiveness of their operations.

The residents of the City of DeSoto, as well as its committed workforce greatly benefited from the vast number of financial and organizational management changes that were implemented over the past two (2) FYs. Since FY2012, the property tax rate has remained constant at \$.7574 and will be the same for FY2014. Although there was a significant debt service tax rate increase from FY2010 to FY2012, City personnel were not subject to RIFs or diminution in salary to supplement such costs. After stabilizing the debt service tax rate in FY2013, all employees received a 1% salary increase and a one-time merit award. This was the first salary increase for non-civil service employees since FY2009. However, during this period of no salary increases, Civil Service employees continued to receive raises based upon their placement in the Step Program.

The FY2014 budget, which is my third annual financial report as City Manager incorporates the principles and defined goals established by the City Council. On Tuesday, March 26, 2013, the City Council began the process of formulating their vision for the FY2014 budget. The primary direction set forth by the City Council at this meeting focused upon the following list of items:

- Develop the FY2014 budget with an estimated growth factor of 0%
- Utilize savings from the refunding of bonds to decrease the Interest and Sinking Fund (I & S) tax rate
- Fund personnel raises in the amount of 1%
- Institute an educational incentive program
- Transition expenditures from the GFFB (General Fund-Fund Balance) to the GF
- Retain current public service levels
- Develop a Stabilization Fund for future initiatives

~General Fund Revenues~

The FY2014 budget reflects the Internal Budget Committee's unwavering commitment to improving the financial position of the City. Since the development and implementation of the FY2012 budget, the Internal Budget Committee has focused their attention on finding viable solutions to decrease organizational expenditures. This arduous task was initiated to thwart the notion of having a RIF, furlough or reduction in salaries to accommodate the increasing debt service tax rate. The debt service tax rate had ascended from \$.2038 in FY2010 to \$.2302 in FY2011.

Although there were obvious signs of shrinking revenues due to a dwindling national economy prior to FY2011, conservative financial planning measures were not immediately implemented to decrease capital and GF expenditures. As the debt service tax rate reached \$.2302 in FY2011, the previous City Manager before his impending retirement had to make radical changes throughout the organization to fund this increase of \$.0264. Some of those vicissitudes involved moving GF personnel into enterprise funds, reducing the retirement contribution rate, eradicating annual increases and eliminating positions. These emergency organizational and financial

modifications only delayed the unavoidable escalating debt service tax rate that reached a record high of \$.2525 in FY2012.

The historical methodology and principles used to develop annual budgets were dismantled prior to establishing the FY2012 budget. Throughout the duration of preparing the FY2012 budget for City Council approval, all departmental budgets were thoroughly analyzed and scrutinized for accuracy. The end results of this new budgeting practice produced a modified chart of accounts from 7,000 to 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, bond upgrade from AA- to AA status and a redistribution of annual budget allocations when fund balances far exceed their realistic purchasing expectations for any given FY. This process highlighted operational efficiencies and deficiencies, which allowed more funding to be equally distributed across the organization.

The financial decisions and accomplishments made in FY2012 made it possible for the City to reduce its debt service tax rate by \$.0150 in FY2013. This decrease allowed the City to extend its FY2012 overall tax rate of \$.7574 into FY2013. In FY2013, City personnel received their first annual increase since FY2009 and were once again provided with adequate funding to effectively support their day-to-day operations. The Administration will keep the tax rate constant at \$.7574 for FY2014.

One of the main goals established with the production of my first annual financial document in FY2012 and again in FY2013 was to project realistic monetary figures to balance the budget. The FY2014 planning budget was prepared using a taxable assessed valuation of \$2,786,797,542 with a growth factor of 0%. By using the abovementioned monetary amount, one cent on the tax rate is equivalent to \$278,679. The planning FY2014 O & M tax rate of \$.5303 will produce \$14,778,387 in property tax revenues and \$6,328,817 in I & S tax revenues.

As in any given FY, the taxable assessed value of the community may adjust upward or downward based upon the final report provided by the Dallas Central Appraisal District (DCAD). The preliminary report provided by DCAD for FY2014 indicated that there is potential for a 2% to 5% increase in taxable assessed values. Further, DCAD also stated that 36.60% of residential; 54.20% of commercial; and 100% of business personal property are being reappraised. Conversely, in FY2013, 53.66% of residential; 23.58% of commercial; and 100% of business personal property were reappraised. Although there appears to be an upsurge in taxable assessed values from FY2013, raising the growth rate factor from 0% at this time may present a false impression of a stabilized market that has yet to be truly realized.

The final report provided by DCAD for FY2014 stated that the City has a taxable value of \$2,880,797,042. This certified taxable value of \$2,880,797,042 is approximately \$93,999,500 more than the \$2,786,797,542 that the planning FY2014 budget was being built upon. The taxable value figure of \$2,880,797,042 is projected to generate a total of \$15,276,867 for current and delinquent taxes, and penalties and interest (excluding Payment in Lieu of Property Taxes (PILOT), in property taxes for FY2014 by using an O & M tax rate of \$.5303.

~General Fund Expenditures~

The revenue for the FY2014 GF budget is \$31,845,395, which is \$1,136,976 more than FY2013 (\$30,708,419). In FY2014 expenditures are increased from \$30,697,062 to \$31,650,374. The increase in expenditures is primarily due to the rise in costs for personnel, supplies and services/professional fees.

Below is a list of expenditures for FY2014, which are also part of the entire spending plan for each respective department. Many of these expenditures may be offset by reductions in other line items.

Finance

The Finance Department continues to research ways to improve its daily operations and services. In an effort to improve the aforesaid functions, the Finance Department requested funding for a Financial Analyst position (\$58,500); Office Supplies (\$500); Other Equipment (\$4,950); Telephone Services (\$100); Training and Travel (\$10,500); Computer Software Maintenance (\$1,000); and Advertising (\$500).

Library

In an effort to maintain top-tier library services and programs, funds are allocated each year to purchase the latest advancements in technology and materials. In FY 2014, the DeSoto Public Library requests funding for Other Equipment (\$3,226); Professional Services (\$28,315); Telephone Services (\$420) and Office Supplies (\$3,000).

There will also be modifications to the existing Library to provide additional services that include Furniture and Fixtures (\$4,000). Lastly, there will be additional funding for Training and Travel (\$6,050) and Special Events (\$300).

Public Works

In FY2014, the Public Works Department will be upgrading various pieces of equipment to better serve the residents and visitors to the City of DeSoto. The budget requests for FY2014 will include Other Equipment (\$17,940); Repair and Maintenance (\$1,200); Telephone Services (\$1,400); Radio Equipment (\$1,350); Traffic Materials (\$2,500); Professional Services (\$20,000); Motor Repair and Maintenance (\$7,500); and Traffic Technician (\$54,000). Additional expenses for the FY2014 budget are Postage (\$4,000) and Printing/Binding (\$4,000), which will be used to produce and disseminate bond referendum information.

Parks and Recreation

The Parks and Recreation Department FY2014 budget provides for improvements to personnel training, technology upgrades and improvements to equipment used for programming initiatives. Funding will be allocated toward Training and Travel (\$5,100); Telephone Services (\$1,000); Rentals-Building, Land and Space (\$1,500); Other Contractual Services (\$1,300); Recreational Technician (\$35,785) and Miscellaneous Expenditures (\$5,461).

Administration

The FY2014 Administration Department Budget will direct its funding allocations toward training, technology upgrades, equipment replacement, annual programs and contractual services. The abovementioned items will be included in the following budget line programs: Office Supplies and Equipment (\$850); Civic Academy (\$3,100); Memberships and Subscriptions (\$3,676); Training and Travel (\$17,153); Other Contractual Services (\$12,100); All-America City Banners (\$2,000) and Postage (\$400).

Information Technology

The FY2014 Information Technology budget will display a transfer in the amount of \$18,000 to the Electronic Equipment Fund, \$65,600 Salary and Benefits, \$3,000 for Other Equipment, and \$660 Telephone Service related to an Information Technology Analyst position.

Human Resources

Over the past few years, the Human Resources Department has been instrumental in developing programs and initiatives that better serve our workforce. In FY 2014, Human Resources will continue to fund various programs and initiatives that incorporate the following line items: Wellness Program (\$1,000); Program Food and Refreshments (\$1,000); Professional Services (\$35,000); Annual Awards (\$1,500); and Education Incentive (\$50,000) included in non-departmental expenditures.

Police

Since the hiring of the new Chief of Police, the efficiency and effectiveness of all police operations have significantly improved. In order for the Police Department to continue its newfound level of success with internal and external matters, the proceeding line items will be funded in the defined amount: Clothing (\$8,611); Telephone Service (\$4,250); Other Equipment (\$2,600); Chemicals, Medicine and Lab Supplies (\$300); Protective Clothing (\$350); Membership and Subscriptions (\$50); and Office Supplies and Equipment (\$1,700).

Fire-Rescue

The FY2014 Fire-Rescue budget will reflect funding allocations for equipment upgrades and services. These particular budget items will include Chemicals, Medicine and Lab Supplies (\$4,004); Professional Services (\$1,150); Training and Travel (\$4,570); Other Contractual Services (\$16,498); Telephone Services (\$1,535); and Other Equipment (\$1,612).

Energy Management

The Internal Budget Committee has worked with due diligence to return this particular fund back to a positive balance after years of being in arrears. The FY2014 Energy Management Fund will begin with a negative balance of \$153,589. At the conclusion of FY2014, it is projected that the Energy Management Fund will have a positive balance of \$62,169. This will be achieved by allocating funds totaling \$2,379,758 from the GF, Recreation Revolving (227) and Water and Sewer (502).

Public Education and Government

Revenues for the Public, Education and Government Fund are projected to be \$75,000. In FY2014, \$50,000 will be used to fund the production of a City of DeSoto tourism marketing video.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill. In FY2014, the participant share for Southwest Regional Communications Center will be \$887,665. The FY2014 Southwest Regional Communications Center budget has the following line item appropriations: Bank and Credit Card Services (\$300); Sales Tax Expenses (\$480); Clothing (\$2,500); Computer Hardware Maintenance (\$30,000); Training and Travel (\$10,000); Telephone Services (\$13,000); and Capital Outlay (\$45,000).

Regional 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 \$270,884. However, since the inception of the regional jail, staffing has remained relatively constant without regard to the continuous increase in inmate population. Research findings presented by an outside law enforcement agency indicated that there was a need for additional personnel to adequately support the daily operations of the jail. As a result of this study, it was agreed upon by all member cities to increase the contribution amount to \$340,000 to support the defined recommendations (two (2) full-time Jailers in FY2014 and enhancement of one (1) part-time customer service representative to a full-time position).

~Enterprise Funds~

Public Utilities

In FY2014, contractual services provided by Trinity River Authority will cost \$3,941,000 and \$4,134,000 for Dallas Water Utilities.

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-u-go”. However, in FY2011, that philosophical approach was eradicated and bonds would now be the conduit to pay 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 FY2014, the sewer rate will increase by 15%; water rates will not increase. The sewer rate increase will be based upon volume use.

Storm Water Drainage Management Program

The Storm Water Drainage Management Program receives funding on a monthly basis from residential and commercial users of the storm water system. The fee structure for FY2014 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 Management Program and CIP.

Sanitation

In FY2014, the City of DeSoto will be entering its second of a five (5) year contract with Republic Waste Services. As indicated in the first year of the new contract, the Sanitation Fund will remain at \$18 for the duration of the contract.

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

~Tax Supported Fund~

Hotel Occupancy Tax

The following is a list of allocations for this fund in FY2014: Athletic Field Maintenance (\$25,000); Nance Farm Maintenance (\$50,000); Billboards (\$20,000); Rental-Buildings, Land and Space (\$8,000); Arts Grants (\$80,000); Hotel Events (\$61,412); Tourism and Brand (\$65,000); Youth Tournaments (\$2,377); Community Initiatives (\$20,000); Repair and Maintenance (\$10,000); and Chamber Expenditures (\$158,937).

~Capital Improvement Program~

**Attached within this budget document is the 2014-2018 CIP for all City Departments and Divisions.*

~Interest and Sinking Fund~

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. The methodology used to calculate the rate is derived from the taxable value of property and the monetary amount required to fund debt service payments. In FY2013, the I & S tax rate was set at \$.23750. The FY2014 I & S tax rate will be reduced by \$.0104, which will result in the I & S tax rate being set at \$.22710 per \$100 of property valuation.

~Conclusion~

First and foremost, I sincerely would like to thank the DeSoto City Council for their unwavering support over the past three (3) FYs as it relates to the progressive vision of the Administration. Throughout the duration of this time, numerous changes were strategically implemented throughout the organization to improve the overall efficiency and effectiveness of all municipal affairs. The results of this much needed transformation from antiquated governmental practices to more modern approaches toward public management have been extremely positive, especially in the Departments of Finance, Police, Fire-Rescue and Human Resources.

Secondly, I wholeheartedly would like to thank the Internal Budget Committee (Edena Atmore, Lora Stallings, Tracie Hlavinka, Tracy Cormier and Tishia Jordan) for their steadfast dedication and due diligence throughout the FY2014 budget process. These individuals have toiled tirelessly over the past three (3) FYs to improve the financial proficiency and performance of all municipal departments.

Lastly, I personally would like to thank my Executive Leadership Team for their boundless commitment to improving the quality of life for all those who live and work in our phenomenal community!

Best,



Tarron J. Richardson, Ph.D.
City Manager



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BUDGET



POLICIES



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CITY OF DESOTO
DRAFT BUDGET CALENDAR
For
FY 2013-2014 BUDGET

DATES	ACTIVITY	RESPONSIBLE PARTY
March 20, 2013	DCAD Meeting	Finance Staff, CM, and AtCM
March 21, 2013	Budget Kickoff Meeting-Revenues and Allocations	Finance Staff, CM, and AtCM
March 26, 2013	Council Work Session on Budget	Council, CM, all department heads
March 28, 2013	Training for staff, distribution of budget work papers, reports, and account numbers	Finance staff, departmental budget staff
April 10, 2013	Meeting with department heads on performance measures, budget allocations and budget process	CM, AtCM, Finance
May 9, 2013	Operating budgets due to Finance	Department heads
May 13-17, 2013	Department reviews with City Manager	CM, Finance Director, department heads
July 5, 2013	All health insurance cost estimates due	CM, department heads
July 19, 2013	Budget message from CM	CM
July 19, 2013	3 rd Qtr Performance Measures, goals and objectives due	Department heads
July 23, 2013	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 26, 2013	Council Budget Workshop	Council, CM, Finance Director
August 1-3, 2013	Three-Day Council Budget Workshop	Council, CM, Finance Director
August 5, 2013	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
August 6, 2013	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council
August 13, 2013	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director
August 20, 2013	Public hearing on tax rate, budget, Council Work Plan	Council
August 21, 2013	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 3, 2013	Public hearing on tax rate, budget, Council Work Plan	Council
September 17, 2013	Adopt budget, CIP, tax rate, Council Work Plan	Council
October 1, 2013	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, Storm Drainage Utility, and Sanitation), 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.

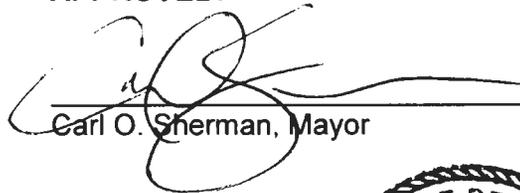
SECTION 2. That all provisions of the Resolutions of the City of DeSoto, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

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.

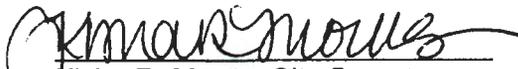
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 15TH DAY OF OCTOBER, 2013.

APPROVED:



Carl O. Sherman, Mayor

ATTEST:



Kisha R. Morris, City Secretary



City of DeSoto FINANCIAL POLICIES

Fiscal

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

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

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

Revenue

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

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

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

Use of Unpredictable Revenue – The City will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans. Use of unpredictable revenue will depend upon management's determination whether the revenue is considered a one time revenue or will recur annually.

Revenue

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

Expenditures

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

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

A Stabilization Fund will be established commencing FY 2014 that will be appropriated annually to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs. See policy for the usage of funds.

Operating/Capital Expenditure Accountability - An independent audit will be performed annually by a public accounting firm who will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement. Full disclosure will be provided in the financial statements and 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.

STABILIZATION FUND - FUND 108

Introduction

Over the past two (2) years and continuing with the proposed FY 2013-14 budget to Council, the City of DeSoto is committed to maintaining the service levels that the citizens and council consider to be minimum and necessary to “Keep Desoto Beautiful” and to attract economic development that will not be affected by economic recessions, natural disasters and slowdowns. As a result of strict budget monitoring, one-time revenues and restructuring departmental resources, we have been able to achieve general fund reserves that have exceeded our 60-day reserve requirement policy. Establishing a General Stabilization Fund would accomplish the following objectives for the City:

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

Policies

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

The City of DeSoto’s current policy requires that we maintain a 60-day reserve or 16% of budgeted expenditures within the General Fund each year. In addition to this reserve, the City will create the Stabilization Fund with a target to achieve a minimum balance of 10% of General Fund’s budgeted revenues. For example, for fiscal year 2014, the targeted balance would be \$3,184,540. However, in FY 2014 we are only able to fund \$500,000 of the targeted goal and for FY 2015 we have planned another funding of \$250,000 to the Stabilization Fund. Once we have obtained the targeted balance, we will review the funding level of the fund to determine the optimum balance for future years.

Use Of Funds

Emergencies

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

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

Unanticipated Expenditures

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

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.

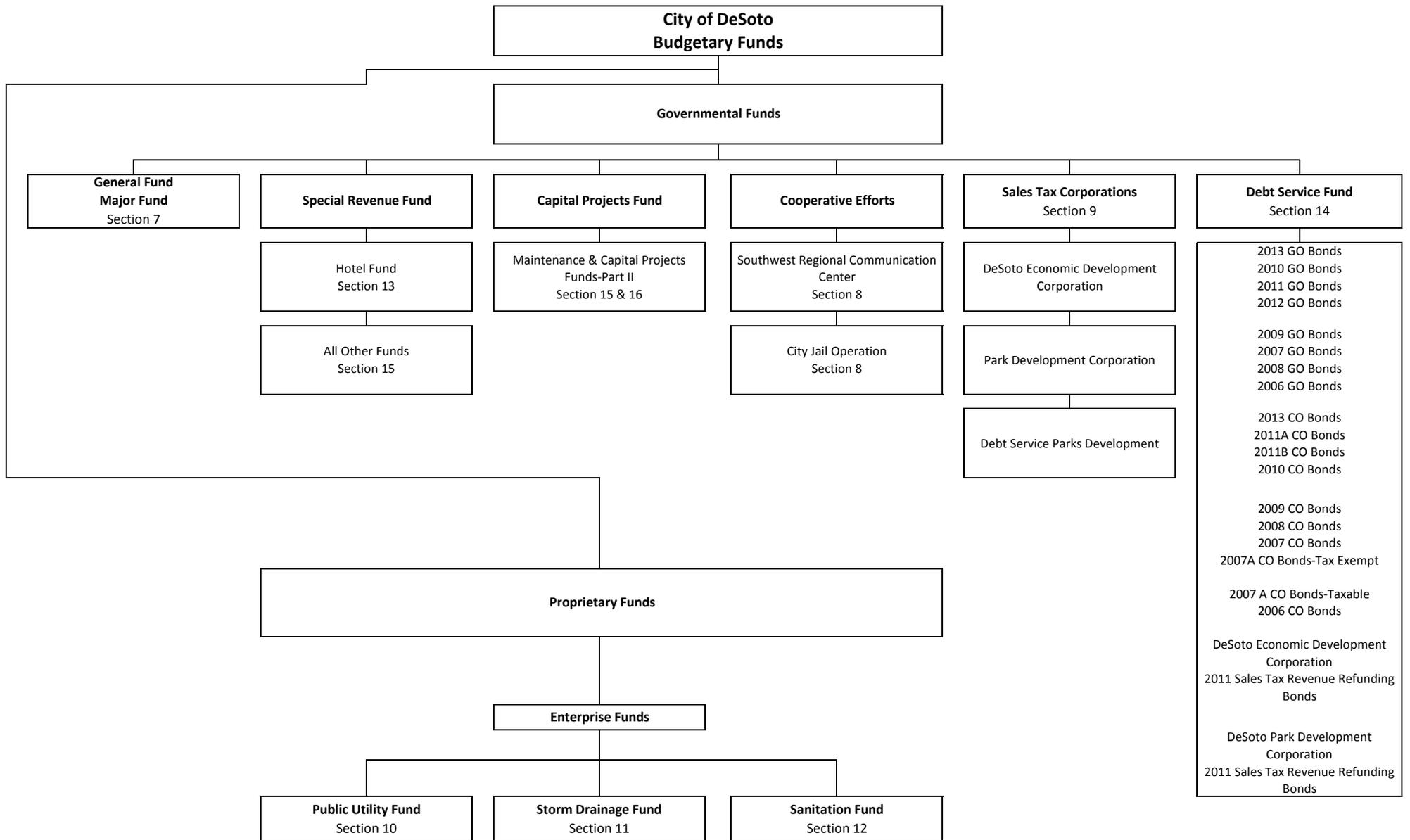
5. **Enterprise Funds:**

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
BUDGETED POSITIONS**

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
GENERAL FUND									
General Administration Department									
101-001-010	<u>City Secretary's Office Division</u>								
FT	City Secretary	1	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	0	0
101-001-011	<u>Records Management Division</u>								
FT	Asst City Secr / Program Coordinator	1	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	0	0
101-001-012	<u>City Manager's Office Division</u>								
FT	City Manager	1	1	1	1				
	Asst City Manager	1	0	0	0				
	Asst to the City Mgr/Prog Adm	1	1	1	1				
	Adm Asst to the City Mgr	0	1	0	0				
	Community Relations / Prog Mgr	1	1	1	1				
	<i>Total Full-Time Employees</i>	4	4	3	3	3	3	0	0
101-001-013	<u>Community Initiatives Division</u>								
FT	Asst to the City Mgr/Prog Adm	1	1	1	1				
	Sr Customer Svc Rep	0	1	1	1				
	<i>Total Full-Time Employees</i>	1	2	2	2	2	2	0	0
PT	Customer Svc Rep	1	0	0	0				
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	0	0
101-001-014	<u>Environmental Health Division</u>								
FT	Environmental Health Specialist	1	1	1	1				
	Sr Customer Svc Rep	1	2	0	0				
	<i>Total Full-Time Employees</i>	2	3	1	1	1	1	0	0
PT	Customer Svc Rep	1	0	0	0				
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	0	0
101-001-015	<u>Action Center Division</u>								
FT	Sr Customer Svc Rep	0	0	2	2				
	<i>Total Full-Time Employees</i>	0	0	2	2	2	2	0	0
101-001	TOTAL GENERAL ADMIN	11	11	10	10	10	10	0	0
Financial Services Department									
101-002-010	<u>Finance Admin/Accounting Division</u>								
FT	Managing Director	1	1	1	1				
	Assistant Director	1	0	0	1				
	Accounting Manager	0	1	1	1				
	Accountant II	1	2	2	1				
	Senior Customer Svc Rep	1	1	2	2				
	Customer Svc Rep	1	1	1	1				
	Financial Analyst	0	0	0	1				
	<i>Total Full-Time Employees</i>	5	6	7	8	8	8	0	0
PT	Coordinator	1	0	0	0				
	Customer Svc Rep	1	1	1	1				
	<i>Total Part-Time Employees</i>	2	1	1	1	0.5	0	1	0

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
101-002-012	<u>Municipal Court Division</u>								
FT	Program Manager	1	1	1	1				
	Customer Svc Rep	3	3	3	3				
	City Marshal	0	0	1	1				
	<i>Total Full-Time Employees</i>	4	4	5	5	5	5	0	0
PT	Customer Svc Rep	1	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	1	0.5	0	1	0
101-002-015	<u>Purchasing Division</u>								
FT	Program Manager	1	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	0	0
101-002	TOTAL FINANCIAL SERVICES	13	13	15	16	15	14	2	0
Development Services Department									
101-003-010	<u>Admin/Engineering Division</u>								
FT	Managing Director	1	1	1	1				
	Systems Administrator	1	1	1	1				
	Operations Manager	1	1	1	1				
	Construction Inspector	1	0	0	0				
	Staff Assistant	1	1	1	1				
	<i>Total Full-Time Employees</i>	5	4	4	4	4	4	0	0
101-003-011	<u>Building Inspection Division</u>								
FT	Building Official	1	0	0	0				
	Program Administrator	0	1	1	1				
	Senior Building Inspector	1	1	1	1				
	Program Technician	1	1	1	1				
	<i>Total Full-Time Employees</i>	3	3	3	3	3	3	0	0
101-003-014	<u>Planning and Zoning Division</u>								
FT	Systems Administrator	1	1	1	1				
	Program Technician	1	1	1	1				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	0	0
101-003-020	<u>Street Maintenance Division</u>								
FT	Program Administrator	1	1	1	1				
	Operations Coordinator	2	2	2	2				
	Traffic Technician	1	1	1	2				
	Senior Service Provider	1	1	1	1				
	Service Provider	2	2	2	2				
	<i>Total Full-Time Employees</i>	7	7	7	8	8	8	0	0
101-003-022	<u>Equipment Services Division</u>								
FT	Field Supervisor	0	1	1	1				
	Senior Mechanic	1	0	0	0				
	Mechanic	1	1	2	2				
	<i>Total Full-Time Employees</i>	2	2	3	3	3	3	0	0
PT	PT Mechanic	1	1	0	0				
	<i>Total Part-Time Employees</i>	1	1	0	0	0	0	0	0
101-002	TOTAL DEVELOPMENT SERVICES	20	19	19	20	20	20	0	0

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
Parks & Recreation Department									
101-005-020	<u>Parks & Landscape Maintenance Division</u>								
FT	Program Administrator	1	1	1	1				
	Operations Coordinator	2	2	2	2				
	Senior Service Provider	3	3	3	3				
	Service Providers	4	4	4	4				
	<i>Total Full-Time Employees</i>	10	10	10	10	10	10	0	0
S	S Service Provider	3	3	3	3	1.5	0	0	3
	<i>Total Seasonal Employees</i>	3	3	3	3				
101-005-022	<u>Senior Center Division</u>								
FT	Program Administrator	1	1	1	1				
	Program Supervisor	1	1	1	1				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	0	0
PT	Van Driver	3	3	3	3				
	Food Service Operator	4	4	4	4				
	<i>Total Part-Time Employees</i>	7	7	7	7	3.5	0	7	0
101-005-024	<u>Building Services Division</u>								
FT	Field Supervisor	1	1	1	1				
	Senior Service Provider	1	1	1	1				
	Service Provider	4	4	4	4				
	<i>Total Full-Time Employees</i>	6	6	6	6	6	6	0	0
PT	Service Provider	0	0	1	1				
	<i>Total Part-Time Employees</i>	0	0	1	1	0.5	0	1	0
101-005-032	<u>Recreation & Civic Center Division</u>								
FT	Managing Director	1	1	1	1				
	Program Administrator	1	1	1	1				
	Program Supervisor	1	1	1	1				
	Recreation Supervisor	1	1	1	1				
	Senior Secretary	1	1	1	1				
	Corner Theatre Coordinator	1	1	1	1				
	Recreation Specialist	0.5	0.5	0.5	0.5				
	<i>Total Full-Time Employees</i>	6.5	6.5	6.5	6.5	6.5	6.5	0	0
PT	Senior Recreation Attendant	2	2	2	2				
	Recreation Attendant	9	9	9	9				
	<i>Total Part-Time Employees</i>	11	11	11	11	5.5	0	11	0
101-005-040	<u>Seasonal Programming Division</u>								
S	Recreation Attendant	6	6	6	6				
	<i>Total Seasonal Employees</i>	6	6	6	6	3	0	0	6
101-005-045	<u>Aquatics Division</u>								
S	Cashier	6	6	6	5				
	Pool Manager	1	1	1	1				
	Assistant Pool Manager	2	2	2	2				
	Lifeguard	22	22	22	23				
	<i>Total Seasonal Employees</i>	31	31	31	31	15.5	0	0	31
101-005	TOTAL PARD	82.5	82.5	83.5	83.5	54	24.5	19	40

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
Police Department									
101-006-010	<u>Admin./Operating Division</u>								
FT	Managing Director	1	1	1	1				
	Assistant Police Chief	1	1	1	1				
	Captain	2	2	2	2				
	Lieutenant	5	5	5	5				
	Sergeant	8	8	8	7				
	Corporal	5	5	5	5				
	Police Officer	49	47	47	44				
	Motorcycle Officer	0	2	2	2				
	Public Service Officer	6	6	6	6				
	Program Coordinator	2	2	2	2				
	Program Supervisor	1	1	1	0				
	Records Coordinator	0	0	0	1				
	Program Technician	1	1	1	1				
	Senior Secretary	2	2	2	2				
	Secretary	1	1	1	1				
	<i>Total Full-Time Employees</i>	84	84	84	80	80	80	0	0
PT	Secretary/Records Supv	1	1	1	0				
	Police Officers	4	4	0	0				
	Reserve Officers (Paid)	0	0	10	10				
	Reserve Officer (Unpaid)	0	0	1	1				
	<i>Total Part-Time Employees</i>	5	5	12	11	5.5	0	11	0
101-006-013	<u>Animal Control Division</u>								
FT	Senior Animal Control Ofcr	1	1	1	2				
	Animal Control Ofcr	1	1	1	0				
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	0	0
PT	Animal Control Ofcr	1	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	1	0.5	0	1	0
101-006-017	<u>Code Enforcement Division</u>								
FT	Operations Manager	0	1	1	1				
	Code Enforcement Supervisor	1	0	0	0				
	Code Enforcement Officer	1	1	2	2				
	Senior Secretary	1	1	1	1				
	<i>Total Full-Time Employees</i>	3	3	4	4	4	4	0	0
PT	Code Enforcement Officer	0	0	1	1				
	<i>Total Part-Time Employees</i>	0	0	1	1	0.5	0	1	0
101-006-018	<u>School Resource Officer Division</u>								
FT	Sergeant	0	0	0	1				
	Police Officer	0	0	0	3				
	<i>Total Full-Time Employees</i>	0	0	0	4	4	4	0	0
101-006	TOTAL POLICE DEPT	95	95	104	103	96.5	90	13	0

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
Fire Department									
101-007-010	<u>Administrative/Operating Division</u>								
FT	Managing Director	1	1	1	1				
	Assistant Fire Chief	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 Admin Assistant	1	1	1	1				
	<i>Total Full-Time Employees</i>	69	69	69	69	69	69	0	0
101-007-013	<u>Fire Prevention Division</u>								
FT	Fire Marshal	1	1	1	1				
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	0	0
101-007	TOTAL FIRE DEPT	70	70	70	70	70	70	0	0
Library Department									
101-010-030	<u>Administrative Division</u>								
FT	Managing Director	1	1	1	1				
	Librarian	3	3	3	3				
	Library Assistant	1	1	2	1				
	Staff Assistant	1	1	1	1				
	<i>Total Full-Time Employees</i>	6	6	7	6	6	6	0	0
PT	Secretary	1	1	1	1				
	Librarian	3	3	3	2				
	Library Clerk	9	9	9	9				
	Library Assistant	1	1	1	1				
	Technical Services Instructor	0	0	0	2				
	<i>Total Part-Time Employees</i>	14	14	14	15	7.5	0	15	0
S	Library Clerk	2	2	2	2				
	<i>Total Seasonal Employees</i>	2	2	2	2	1	0	0	2
101-010	TOTAL LIBRARY	22	22	23	23	14.5	6	15	2
Information Technology Department									
101-011-014	<u>Administrative Division</u>								
FT	Systems Administrator	1	1	1	1				
	Systems Analyst	1	1	1	2				
	<i>Total Full-Time Employees</i>	2	2	2	3	3	3	0	0
PT	Information Tech Assistant	1	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	1	0.5	0	1	0
101-011	TOTAL INFORMATION TECH	3	3	3	4	3.5	3	1	0
Human Resources Department									
101-012-020	<u>Administrative Division</u>								
FT	Managing Director	1	1	1	1				
	Human Resources Generalist	1	1	0	0				
	Assistant Director	0	0	1	1				
	Senior Customer Svc Rep	1	1	1	1				
	<i>Total Full-Time Employees</i>	3	3	3	3	3	3	0	0
101-012	TOTAL HUMAN RESOURCES	3	3	3	3	3	3	0	0
101	TOTAL GENERAL FUND	319.5	318.5	330.5	332.5	286.5	240.5	50	42

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
111-SW REGIONAL COMMUNICATIONS FUND									
SWRCC Department									
111-009-021	<u>Regional Dispatch Division</u>								
FT	Managing Director	1	1	1	1				
	SWRCC Manager	1	0	0	0				
	Technical Manager	1	0	0	0				
	Operations Manager	0	1	1	1				
	Information Tech Manager	0	0	1	1				
	Senior Secretary	1	1	1	1				
	Dispatcher	22	18	19	21				
	Dispatch Supervisor	3	4	4	5				
	<i>Total Full-Time Employees</i>	29	25	27	30	30	30	0	0
PT	Dispatcher	3	2	2	2				
	<i>Total Part-Time Employees</i>	3	2	2	2	1	0	2	0
111-009	TOTAL 111-SWRCC	32	27	29	32	31	30	2	0
112-CITY JAIL OPERATIONS FUND									
Police Department									
112-006-010	<u>Jail/Police Operations Division</u>								
FT	Technical Manager	1	1	1	1				
	Customer Service Rep	0	0	0	1				
	Jailer	10	10	10	12				
	<i>Total Full-Time Employees</i>	11	11	11	14	14	14	0	0
PT	Customer Service Rep	0	0	1	0				
	Jailer	3	3	3	5				
	<i>Total Part-Time Employees</i>	3	3	4	5	2.5	0	5	0
112-006	TOTAL REGIONAL JAIL	14	14	15	19	16.5	14	5	0
224-JUVENILE CASE MANAGER FUND									
Finance Department									
224-002-012	<u>Municipal Court Division</u>								
PT	Juvenile Case Manager	1	1	1	1				
	<i>Total Part-Time Employees</i>	1	1	1	1	0.5	0	1	0
224-002	TOTAL JUVENILE CASE	1	1	1	1	0.5	0	1	0
227-REC REVOLVING FUND									
Parks & Recreation Department									
227-005-032	<u>Recreation & Civic Center Division</u>								
FT	Recreation Specialist	0.5	0.5	0.5	0.5				
	Program Technician	0	0	0	1				
		0.5	0.5	0.5	1.5	1.5	1.5	0	0
PT	Program Technician	1	1	1	0				
	<i>Total Part-Time Employees</i>	1	1	1	0	0	0	0	0
227-005	TOTAL 227 REC REVOLV	1.5	1.5	1.5	1.5	1.5	1.5	0	0

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
228-FIRE TRAINING FUND									
Fire Department									
228-007-010	<u>Fire Training Academy</u>								
PT	Secretary	0	0	0	1				
	Fire Academy Instructors	17	17	17	0				
	<i>Total Part-Time Employees</i>	17	17	17	1	0.5	0	1	0
228-007	TOTAL 228 FIRE TRAINING	17	17	17	1	0.5	0	1	0
238 -YOUTH SPORTS FOOTBALL FUND									
Parks and Recreation Department									
238-001-000	<u>Youth Sports - Football Division</u>								
S	Football Coordinator	1	1	1	1				
	<i>Total Seasonal Employees</i>	1	1	1	1	0.5	0	0	1
238-001	TOTAL 238-YOUTH FOOTBALL	1	1	1	1	0.5	0	0	1
502-PUBLIC UTILITY FUND									
Public Utility Department									
502-025-025	<u>Administrative Division</u>								
FT	Managing Director	0	1	1	1				
	Senior Secretary	0	1	1	1				
	<i>Total Full-Time Employees</i>	0	2	2	2	2	2	0	0
502-025-026	<u>Utility Billing Division</u>								
FT	Program Manager	1	1	1	1				
	Field Supervisor	1	1	1	1				
	Senior Customer Service Rep	1	1	1	1				
	Technician	1	1	1	1				
	Utility Service Representative	1	1	1	1				
	Service Provider	3	3	3	3				
	Customer Service Rep	3	3	3	3				
	<i>Total Full-Time Employees</i>	11	11	11	11	11	11	0	0
PT	Customer Service Rep	1	1	1	1				
	Service Provider	1	1	1	1				
	<i>Total Part-Time Employees</i>	2	2	2	2	1	0	2	0
502-025-027	<u>Utility Field Operations Division</u>								
FT	Program Administrator	1	1	1	1				
	Operations Coordinator	3	3	3	3				
	Inspector	0	1	1	1				
	Senior Service Provider	3	3	3	3				
	Service Provider	8	8	8	8				
	<i>Total Full-Time Employees</i>	15	16	16	16	16	16	0	0
502-025	TOTAL 502- PUBLIC UTILITY	28	31	31	31	30	29	2	0

	FT - Full-Time PT - Part-Time S - Seasonal	FY2011	FY2012	FY2013	FY2014	FY2014 TOTAL FTE'S	FY2014 TOTAL FT	FY2014 TOTAL PT	FY2014 TOTAL SEASONAL
522-DRAINAGE FUND									
Development Services Department									
522-003-010 Engineering Services Division									
FT	Program Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	1	1	0	0
	<i>Total Full-Time Employees</i>	1	1	1	1				
522-003-020 Maintenance Division									
FT	Operations Coordinator	1	1	1	1				
	Senior Service Provider	1	1	1	1				
	Service Provider	2	2	2	2				
	<i>Total Full-Time Employees</i>	4	4	4	4	4	4	0	0
522-003	TOTAL 522-DRAINAGE UTILITY	5	5	5	5	5	5	0	0
552-SANITATION FUND									
Development Services Department									
552-003-020 Street Maintenance Division									
FT	Senior Service Provider	1	1	1	1	1	1	0	0
	<i>Total Full-Time Employees</i>	1	1	1	1				
Parks & Recreation Department									
552-005-020 Park Maintenance Division									
FT	Operations Coordinator	1	1	1	1				
	Service Provider	3	3	3	3				
	<i>Total Full-Time Employees</i>	4	4	4	4	4	4	0	0
552	TOTAL 552-SANITATION	5	5	5	5	5	5	0	0
ALL FUNDS GRAND TOTAL						424	421	436	429
						377	325	61	43

CITY OF DESOTO, TEXAS

CHANGES IN BUDGETED POSITIONS FROM FY2013 TO FY2014

General Administration

- The General Administration Department is comprised of the City Council and City Secretary's Office, Records Management, City Manager's Office, Community Initiatives, Environmental Health, and Action Center Divisions.
- *Overall change in budgeted positions between FY2013 and FY2014 for General Administration: none.*

Finance and Accounting

- The Finance and Accounting Department is comprised of Accounting, Municipal Court, and Purchasing Divisions.
- For the FY2014 budget, an Accountant II position is reclassified to an Assistant Finance Director, to better assist with management of the Finance and Accounting Department.
- A full-time Financial Analyst position is added, to assist with budget creation and monitoring for all departments.
- *Overall change in budgeted positions between FY2013 and FY2014 for Finance and Accounting: the reclassification of an Accountant II position to Assistant Finance Director, and the addition of a full-time Financial Analyst position.*

Development Services

- The Development Services Department is comprised of Administration / Engineering, Building Inspection, Planning & Zoning, Storm Drain Maintenance, Drainage Engineering, Street Maintenance, and Equipment Services.
- Due to workload in the Street Maintenance Division, a full-time Traffic Technician position is added.
- *Overall change in budgeted positions between FY2013 and FY2014 for Development Services: the addition of a full-time Traffic Technician position.*

Parks and Recreation

- The Parks and Leisure Services Department is comprised of Parks and Landscape Maintenance, Aquatics, the Senior Center, Building Services, Seasonal Programming, and Recreation Divisions.

- As in years past, one full-time Recreation Specialist position is funded partially in General Fund 101 and partially in Rec Revolving Fund 227. This information is provided for clarification purposes only; this is *not* a staffing change.
- In the Aquatics division, a seasonal Cashier position is reclassified as a seasonal Lifeguard, to better meet the staffing needs at the public pool during swim season.
- A part-time Program Technician position is reclassified to a full-time Program Technician, to assist with Administration clerical duties, seasonal programming, and responsibilities in the Recreation and Civic Center. This position is funded through Rec Revolving Fund 227.
- *Overall change in budgeted positions between FY2013 and FY2014 for Parks and Recreation: reclassification of a seasonal Cashier position to seasonal Lifeguard, and the reclassification of a part-time Program Technician to full-time.*

Police Department

- The Police Department is comprised of Administrative/Operating, Patrol, Animal Control, School Resource Officer, and Code Enforcement Divisions.
- One Sergeant and three Police Officers were transferred from the Administrative/Operations Division into the School Resource Officer Division. This transfer allows for better tracking of officers' regular and full-time hours, as well as other expenses associated with the School Resource Officer Program.
- A part-time Secretary/Records Supervisor position was reclassified to a full-time Records Coordinator (formerly a Program Supervisor), to better meet the staffing and supervision needs in the Records Division.
- *Overall change in budgeted positions between FY2013 and FY2014 for the Police Department: the transfer of one Sergeant and three Police Officers from Administrative/Operating Division into the School Resource Division, and reclassification of a part-time Secretary/Records Supervisor to a full-time Records Coordinator.*

Fire Department

- The Fire Department is comprised of the Administrative/Operating and Fire Prevention Divisions.
- *Overall change in budgeted positions between FY2013 and FY2014 for the Fire Department: none.*

Library

- A full-time Library Assistant position is reclassified as two part-time Technical Services Instructors, who provide assistance with the After-hours Computer Room and provide computer training courses to the public.

- A part-time Librarian position was reclassified as a contractor, who works at a remote location.
- *Overall change in budgeted positions between FY2013 and FY2014 for the Library: the reclassification of a full-time Library Assistant position into two part-time Technical Services Instructor positions, and the reduction of one part-time Librarian position that was reclassified as a contractor.*

Human Resources

- *Overall change in budgeted positions between FY2013 and FY2014 for Human Resources: none.*

Information Technology

- *Overall change in budgeted positions between FY2013 and FY2014 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.
- One full-time Dispatch Supervisor and two Dispatcher positions are added in the FY2014 budget. These positions help with receiving, evaluating, and dispatching emergency and routine calls for service for all cities participating in this regional cooperative.
- *Overall change in budgeted positions between FY2013 and FY2014 for the Southwest Regional Communications Center: the additions of one full-time Dispatch Supervisor and two full-time Dispatcher positions.*

City (Regional) Jail

- The City (Regional) Jail is a cooperative between the Cities of Cedar Hill, Lancaster, and DeSoto. Employees of the City Jail are City of DeSoto employees.
- Two full-time Jailer positions are added, to assist with prisoner booking and monitoring services.
- Two part-time Jailer positions are added, to assist with prisoner booking and monitoring services. This totals five part-time positions in FY2014. In previous years, three part-time Jailers have worked the maximum number of hours for part-time personnel. In FY2014, two positions are added, and hours are reduced for all positions. With the addition of the new part-time positions, there are more staff members working fewer hours each; therefore, no additional part-time funding is needed.

- *Overall change in budgeted positions between FY2013 and FY2014 for the City Jail: the additions of two full-time Jailer and two part-time Jailer positions.*

Fire Training

- A part-time Secretary position is added, to assist with clerical and contractor coordination responsibilities of the Fire Academy.
- Seventeen part-time Fire Academy Instructor positions are reclassified as contractors. They are no longer classified as employees of the City of DeSoto.
- *Overall change in budgeted positions between FY2013 and FY2014 for the Fire Training Division: the addition of one part-time Secretary position, and the reclassification of 17 part-time Fire Academy Instructors to contractors.*

Youth Sports Division

- *Overall change in budgeted positions between FY2013 and FY2014 for the Youth Sports Division: none.*

Public Utilities Department

- The Public Utilities Department is comprised of Utility Billing and the Water/Sewer Department.
- *Overall change in budgeted positions between FY2013 and FY2014 for the Public Utilities Department: none.*

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY

FY 2013-14

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE
		10/1/2013	REVENUES	EXPENDITURES			9/30/2014
101	GENERAL FUND	\$6,952,949	\$31,649,358	\$27,954,660	\$121,037	\$4,171,192	\$6,597,492
102	PEG FUND	\$121,167	\$75,000	\$112,855	\$0	\$0	\$83,312
108	STABILIZATION FUND-DESO TO	\$0	\$0	\$0	\$500,000	\$0	\$500,000
	Subtotal General Funds	\$7,074,116	\$31,724,358	\$28,067,515	\$621,037	\$4,171,192	\$7,180,804
COOPERATIVE EFFORTS							
111	SW REGIONAL COMM. CENTER FUND	\$375,024	\$2,787,295	\$2,973,581	\$0	\$50,000	\$138,738
112	CITY JAIL OPERATIONS	\$307,160	\$1,054,930	\$974,045	\$0	\$0	\$388,045
	Subtotal Cooperative Efforts 537596	\$682,184	\$3,842,225	\$3,947,626	\$0	\$50,000	\$526,783
SALES TAX COOPERATIONS							
118	PARK DEVELOPMENT CORP. FUND	\$363,435	\$450,600	\$243,375	\$0	\$210,600	\$360,060
347	DEBT SERVICE PARKS DEVELOPMENT	\$120,967	\$300	\$211,600	\$210,600	\$0	\$120,267
	Subtotal Sales Tax Corporations	\$484,402	\$450,900	\$454,975	\$210,600	\$210,600	\$480,327
SPECIAL REVENUE FUNDS							
209	POLICE DEPT.-STATE SEIZED FUND	\$10,923	\$10,050	\$10,000	\$0	\$0	\$10,973
210	POLICE DEPT. - FED SEIZED FUNDS	\$10,196	\$40,200	\$40,000	\$0	\$0	\$10,396
211	POLICE COMMUNITY-ORIENTED FUND	\$10,848	\$10,000	\$10,000	\$0	\$0	\$10,848
213	EMS SPECIAL REVENUE FUND	\$23,904	\$10,000	\$10,000	\$0	\$0	\$23,904
221	HOTEL OCCUPANCY TAX FUND	\$531,027	\$580,600	\$513,937	\$0	\$114,039	\$483,651
222	NANCE FARM FUND	\$20,771	\$0	\$0	\$0	\$0	\$20,771
223	YOUTH SPORTS ASSOC-BASEBALL	\$7,996	\$32,000	\$26,000	\$0	\$0	\$13,996
224	JUVENILE CASE MANAGER FUND	\$66,923	\$30,150	\$24,709	\$0	\$0	\$72,364
225	MUNICIPAL COURT TECHNOLOGY	\$47,798	\$25,100	\$10,000	\$0	\$0	\$62,898
226	MUNICIPAL COURT SECURITY FUND	\$189,911	\$20,250	\$38,520	\$0	\$10,000	\$161,641
227	RECREATION REVOLVING FUND	\$180,622	\$368,920	\$364,949	\$43,000	\$70,000	\$157,593
228	FIRE TRAINING FUND	\$109,570	\$268,600	\$254,332	\$0	\$47,373	\$76,465
229	POLICE GRANT FUND	\$56,347	\$0	\$7,500	\$0	\$0	\$48,847
230	ENERGY MANAGEMENT FUND	\$71,411	\$0	\$2,164,000	\$2,379,758	\$0	\$287,169
231	SENIOR CENTER	\$39,733	\$15,283	\$13,225	\$0	\$0	\$41,791
233	YOUTH SPORTS ASSOC-SOCCER	\$9,026	\$50,000	\$49,000	\$0	\$0	\$10,026
234	POLICE-HOMELAND SECURE GRANT	\$4,615	\$0	\$0	\$0	\$0	\$4,615
237	HISTORICAL FOUNDATION	\$4,114	\$0	\$0	\$0	\$0	\$4,114
238	YOUTH SPORTS ASSOC-FOOTBALL	\$41,557	\$60,600	\$52,696	\$0	\$0	\$49,462
239	YOUTH SPORTS ASSOC-BASKETBALL	\$3,334	\$21,500	\$21,000	\$0	\$0	\$3,834
240	HEALTH FACILITIES DEVEL CORP	\$18,297	\$45	\$100	\$0	\$0	\$18,242
241	HOUSING FINANCE CORP	\$103,043	\$30	\$20,000	\$0	\$0	\$83,073
242	INDUSTRIAL DEVEL. AUTHORITY	\$28,816	\$50	\$250	\$0	\$0	\$28,616
247	YOUTH SPORTS-GIRLS SOFTBALL	\$3,714	\$2,100	\$1,100	\$0	\$0	\$4,714
264	FIRE GRANT FUND	\$5,432	\$0	\$0	\$0	\$0	\$5,432
624	LIBRARY REVENUE FUND	\$1,584	\$10,110	\$10,310	\$0	\$0	\$1,384
	Subtotal Special Revenue Funds	\$1,601,512	\$1,555,588	\$3,641,628	\$2,422,758	\$241,412	\$1,696,819
DEBT SERVICE FUNDS							
305	BOND DEBT SERVICE FUND	\$1,635,710	\$6,583,246	\$6,568,677	\$150,375	\$0	\$1,800,654
	Subtotal Debt Service Funds	\$1,635,710	\$6,583,246	\$6,568,677	\$150,375	\$0	\$1,800,654
CAPITAL PROJECT FUNDS							
401	FIRE PPE REPLACEMENT	\$46,787	\$250	\$90,663	\$63,000	\$0	\$19,374
402	FIRE EQUIP. REPLACEMENT FUND	\$118,991	\$1,500	\$68,000	\$0	\$0	\$52,491
403	FURNITURE REPLACEMENT FUND	(\$4,796)	\$0	\$20,000	\$30,000	\$0	\$5,204
406	COMMAND VEHICLE FIRE	\$48,200	\$1,100	\$14,700	\$0	\$0	\$34,600
407	PARK MAINTENANCE	\$152,334	\$200	\$63,000	\$26,000	\$0	\$115,534
408	POOL MAINTENANCE FUND	\$72,256	\$125	\$54,000	\$21,000	\$0	\$39,381
409	POLICE EQUIPMENT REPLACE FUND	\$4,834	\$250	\$80,269	\$95,152	\$0	\$19,967
410	FACILITY MAINTENANCE	\$62,749	\$250	\$390,650	\$327,651	\$0	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$459,927	\$1,000	\$611,000	\$196,897	\$0	\$46,824
413	SWRCC-EQUIPMENT REPLACE FUND	\$0	\$0	\$0	\$50,000	\$0	\$50,000
417	PARK LAND DEDICATION	\$93,754	\$10,300	\$47,000	\$0	\$0	\$57,054
419	CAPITAL IMPR.-OTHER PUBL WKS	\$325,240	\$31,000	\$675,000	\$534,689	\$0	\$215,929

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY

FY 2013-14

Fund No	Description	ESTIMATED BEGINNING BALANCE			TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE
		10/1/2013	REVENUES	EXPENDITURES			9/30/2014
420	EQUIPMENT REPLACEMENT FUND	\$618,781	\$1,000	\$496,200	\$496,200	\$100,000	\$519,781
439	2007 PARK IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
465	CLOSED-2006 STREET IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$435,782	\$4,000	\$20,000	\$0	\$0	\$419,782
468	2008 STREET IMPROVEMENTS GO'S	\$327,932	\$1,000	\$20,000	\$0	\$0	\$308,932
486	GENERAL FUND CAPITAL IMPROV	\$341,742	\$0	\$70,000	\$0	\$0	\$271,742
489	2009 STREET IMPROVEMENTS GO	\$1,824,785	\$2,500	\$500,000	\$0	\$0	\$1,327,285
490	2009 STREET IMPROVEMENTS CO	\$1,394,933	\$1,000	\$600,000	\$0	\$0	\$795,933
702	HELIPORT PROJECT-2011A BONDS	\$52,117	\$100	\$50,640	\$0	\$0	\$1,577
	Subtotal Capital Project Funds	\$6,376,348	\$55,575	\$3,871,122	\$1,840,589	\$100,000	\$4,301,390
502	PUBLIC UTILITY FUND	\$8,617,326	\$17,521,705	\$13,740,207	\$0	\$4,679,455	\$7,719,369
503	WATER METER REPLACEMENT FUND	\$293,367	\$1,000	\$1,300,000	\$1,300,000	\$0	\$294,367
504	WATER/SEWER EQUIP REPLACE FUND	\$22,185	\$75	\$175,300	\$208,300	\$0	\$55,260
508	CIP-WATER & SEWER FUND	\$7,094,480	\$8,500	\$5,925,834	\$2,699,000	\$0	\$3,876,146
522	STORM DRAINAGE UTILITY FUND	\$1,099,267	\$1,492,150	\$487,614	\$0	\$1,175,564	\$928,239
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0
528	DRAINAGE IMPROVEMENTS FUND	\$1,598,171	\$2,500	\$1,175,564	\$1,175,564	\$0	\$1,600,671
552	SANITATION ENTERPRISE FUND	\$1,485,650	\$3,913,000	\$3,625,665	\$0	\$55,000	\$1,717,985
553	SANITATION EQUIP REPLACE FUND	\$6,546	\$0	\$55,000	\$55,000	\$0	\$6,546
	Subtotal Enterprise Funds	\$20,216,992	\$22,938,930	\$26,485,184	\$5,437,864	\$5,910,019	\$16,198,583
TOTAL FUND EXPENDITURES BY CATEGORY		\$38,071,264	\$67,150,822	\$73,036,726	\$10,683,223	\$10,683,223	\$32,185,360

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 2014 and FY 2015

GENERAL FUND

General Fund
Fund 101

At the beginning of Fiscal Year (FY) 2014, the City of DeSoto has a General Fund (GF) fund balance (FB) of \$7,075,048. The General Fund will end the FY2014 year with a projected FB of \$6,361,736, which is a decrease of 10.1% throughout the year. This change in FB is attributed to an overall decrease in revenue from franchise fees, intergovernmental revenue and recreation fees, an across-the-board 1% salary increase for City employees, new positions (a full-time Financial Analyst, a full-time Traffic Technician, a part-time Police Secretary that was reclassified as a full-time Records Coordinator, and a full-time Information Technology Systems Analyst for Public Safety) added in order to maintain and enhance services to the public, an increase in the City's participant share expense for the regional cooperative Southwest Regional Communications Center, and the creation of a Stabilization Fund that will address significant unanticipated expenditures that would otherwise negatively affect the General Fund.

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

- \$ 45,000 Illuminated Street Signs
- \$ 25,000 Summer Intern Program
- \$210,000 Economic Incentives
- \$ 15,000 User Fee Analysis
- \$ 50,000 Comprehensive Plan
- \$ 20,000 Christmas Tree Lighting Ceremony and Holiday Decorations
- \$ 35,000 Independence Day Fireworks Show
- \$ 8,333 Texas One: Tier 2
- \$500,000 Transfer to Fund 108 – Stabilization Fund

In FY 2015, Fund 101 is planned for a beginning FB of \$6,361,736, and is planned to end with a FB of \$5,821,402. The planned change in FB represents a decrease of 8.5% 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, Updating the Comprehensive Plan, Christmas Expenses, Summer Youth Program, Fireworks Expenses, Membership in the Texas One: Tier 2 Program, and the creation of the Stabilization Fund.

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

This fund was created in FY 2013 in order to verify and track cable franchise fee revenue and expenditures related to video programming and media communications. This fund will begin FY 2014 with a fund balance of \$121,167 and will end the year with a projected balance of \$83,312. This represents a decrease of 31.3% throughout the year. The decrease is attributed to a FY2014 allocation for videotaping services directly related to cable channel broadcasting.

In FY 2015, Fund 102 is planned for a beginning FB of \$83,312, and is planned to end with a FB of \$95,457. The planned change in FB represents an increase of 14.5% 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 2014 SWRCC will begin with a FB of \$407,478 and is projected to end with a FB of \$171,192, which translates to a 58% decrease in FB throughout the year. This reduction in FB is due to the addition of two (2) full-time Dispatchers and one (1) full-time Dispatch Supervisor, an increase in alarm monitoring revenue, an increase in Training and Professional Services, the installation of a security gate around the SWRCC building, as well as an across-the-board salary increase of 1% for employees. This change in FB is also due to a \$50,000 transfer into Equipment Replacement Fund 413, which is the first of a multi-year savings plan for large expenditures anticipated in the future.

In FY 2015, Fund 111 is planned for a beginning FB of \$171,192, and is planned to end with a FB of \$154,172. The planned change in FB represents a decrease of 10% throughout the year. This increase is due to a \$50,000 transfer into the Equipment Replacement Fund 413, which represents the second of a multi-year savings plan for large expenditures anticipated in the future.

**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 2014 the Regional Jail will begin with a FB of \$307,160 and is projected to end with a FB of \$388,045, which represents a 26.3% increase in FB. This increase in FB is due to an increase in participant city contributions, in anticipation of costly facility maintenance issues, such as the HVAC system.

In FY 2015, Fund 112 is planned for a beginning FB of \$388,045, and is planned to end with a FB of \$463,578. The planned change in FB represents an increase of 19.4% throughout the year. This increase in FB is due to the FY 2014 and FY 2015 increase in participant city contributions, in anticipation of costly facility maintenance issues.

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 2014 with a FB of \$363,435 and is projected to end the year with a FB of \$360,060, which represents a .01% reduction in FB throughout the year.

In FY 2015, Fund 118 is planned for a beginning FB of \$360,060, and is planned to end with a FB of \$337,689. The planned change in FB represents a .07% decrease in FB 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 2014 with a FB of \$2,295,332 and is projected to end with a FB of \$1,377,290, which represents a 40% decrease in FB throughout the year. This decrease is due to business grants, economic incentives, and various promotions offered by the DEDC.

In FY 2015, Fund 195 is planned for a beginning FB of \$1,377,290, and is planned to end with a FB of \$1,493,288. The planned change in FB represents an increase of 8.42% throughout the year. This planned increase in FB is due to decreased expenditures related to business grants, economic incentives, and various promotions offered by the DEDC.

PUBLIC UTILITY FUNDS

Public Utility Fund Fund 502

This fund will begin FY 2014 with a working capital balance of \$5,707,977 and will end with a projected balance of \$4,813,010, which represents a 1.6% decrease 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), an increase in the transfer to Fund 504 (Vehicle Equipment Replacement Fund), and a significant increase in the transfer to Fund 508 (Capital Projects) to fund capital projects throughout the City.

In FY 2015, Fund 502 is planned for a beginning working capital balance of \$4,813,010 and is planned to end with a FB of \$6,125,811. The planned change in working capital balance represents an 27% increase throughout the year. This increase is attributed to a planned decrease in Supplies and Capital Outlay expenditures over FY 2015.

Water Meter Replacement Fund Fund 503

The Water Meter Replacement Fund will begin FY 2014 with a FB of \$293,367 and will end the year with a FB of \$294,367, which represents a 0.3% increase in FB throughout the year.

In FY 2015, Fund 503 is planned for a beginning FB of \$294,367, and is planned to end with a FB of \$295,367. 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 2014 with a FB of \$22,185 and will end with a projected balance of \$22,260, which represents a 0.3% increase in FB throughout the year.

In FY 2015, Fund 504 is planned for a beginning FB of \$22,260, and is planned to end with a FB of \$22,335. The planned change in FB represents an increase of 0.3% 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 2014 the CIP - Water and Sewer Fund will begin with a working capital balance of \$7,094,480 and is projected to end with a balance of \$5,925,834, which represents a 16.5% 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 2015, Fund 508 is planned for a beginning working capital balance of \$5,925,834, and is planned to end with a working capital balance of \$3,636,812. The planned change in working capital balance represents a decrease of 39% throughout the year and is attributed to a significant increase in transfer from other funds, which is offset by a significant decrease in bond proceeds over the previous year, and a slight decrease in 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 2014 with a working capital balance of \$1,099,267 and will end the year with a balance of \$928,239, which represents a 15.6% 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, a decrease in supplies costs, and a transfer into Fund 428 to fund storm drainage improvements throughout the City.

In FY 2015, Fund 522 is planned for a beginning working capital balance of \$928,239, and is planned to end with a working capital balance of \$625,404. The planned change in working capital balance represents a decrease of 32.6% 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 was established in FY 2014. It has no fund balance in FY 2014.

In FY2015, 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 2015.

**Drainage Improvements Fund
Fund 528**

This fund will begin FY 2014 with a FB of \$1,598,171 and will end the year with a FB of \$1,600,671, which represents a 0.15% increase in FB throughout the year.

In FY 2015, Fund 528 is planned for a beginning FB of \$1,600,671, and is planned to end with a FB of \$1,603,171. The planned change in FB represents an increase of 0.15% throughout the year.

SANITATION ENTERPRISE FUNDS

**Sanitation Enterprise Fund
Fund 552**

This fund will begin FY 2014 with a working capital balance of \$1,485,650 and will end with a projected balance of \$1,717,985, which represents a 15.6% 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 slight increase in services and professional fees, and a slight increase in the transfer to Fund 553 (Equipment Replacement).

In FY 2015, Fund 552 is planned for a beginning working capital balance of \$1,717,985 and is planned to end with a working capital balance of \$1,932,265. The planned change in working capital balance represents an increase of 12.5% throughout the year and is attributed to healthy revenue from charges for services. This revenue exceeds expenditures, including slight increases in services and professional fees, as well as personnel costs.

**Sanitation Equipment Replacement Fund
Fund 553**

This fund will begin FY 2014 with a balance of \$6,546 and end the year with the same balance.

In FY 2015, Fund 553 is planned for a beginning FB of \$6,546, and is planned to end with the same balance. There is no planned change in FB over FY 2015.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax Fund Fund 221

In FY 2014 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$531,027 and is projected to end with a FB of \$483,651, which represents a 8.9% reduction throughout the year.

In FY 2015, Fund 221 is planned for a beginning FB of \$483,651, and is planned to end with a FB of \$478,020, which represents a planned decrease in FB of 1%.

DEBT SERVICE FUND

Bond Debt Service Fund Fund 305

This fund receives tax revenue and funds debt service. This fund will begin FY 2014 with a FB of \$1,635,710 and will end with a projected FB of \$1,795,493, which represents a 9.77% increase in FB throughout the year. This increase is due to a decrease in debt service payments.

In FY 2015, Fund 305 is planned for a beginning FB of \$1,795,493, and is planned to end with a FB of \$1,955,276. The planned change in FB represents an increase of 8.90% throughout the year. This increase is due to planned decreases in Debt Service expenditures.

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.

In FY 2014 Fund 223 will begin with a FB of \$7,996 and will end with a FB of \$13,996. This change in FB is due to revenues that exceed expenditures by \$6,000.

In FY 2015, Fund 223 is planned to begin with a FB of \$13,996 and is planned to end with a FB of \$19,996. This planned change in FB is due to revenues that exceed expenditures by \$6,000.

Municipal Court Technology Fund Fund 225

This fund will begin FY 2014 with a FB of \$47,798 and will end with a projected FB of \$62,898, which represents a 24.1% increase in FB throughout the year. This increase in FB is due to a decrease in Supplies and a decrease in Services & Professional Fees expenditures.

In FY 2015, Fund 225 is planned for a beginning FB of \$62,898 and is planned to end with a FB of \$76,998. This planned change in FB represents an increase of 18% throughout the year. While revenues are planned to be steady in FY 2015, revenues will exceed expenditures by \$14,100.

Municipal Court Security Fund Fund 226

In FY 2014 the Municipal Court Security Fund will begin with a FB of \$189,911 and is projected to end with a FB of \$161,641, which represents a 14.9% decrease in FB throughout the year. The primary reason for the significant change in FB is the allocation of funds for security enhancements in the Municipal Court area.

In FY 2015, Fund 226 is planned for a beginning FB of \$161,641, and is planned to end with a FB of \$157,271. This change in FB represents a decrease of 2.8% throughout the year.

Recreation Revolving Fund Fund 227

In FY 2014 the Recreation Revolving Fund will begin with a FB of \$180,622 and will end with a FB of \$157,593, which represents a 12.8% reduction in FB throughout the year. This change in FB is due to increased Salary expenditures with the enhancement of a part-time Program Technician to a full-time position.

In FY 2015, Fund 227 is planned for a beginning FB of \$157,593, and is planned to end with a FB of \$144,377, which represents a planned reduction in FB by 8.4%. This planned reduction in FB is due to a 1% salary increase for employees, offset by a slight reduction in Services & Professional Fees expenditures. Planned expenditures in FY 2015 exceed revenues by \$13,216.

**Fire Training Fund
Fund 228**

In FY 2014 the Fire Training Fund will begin with a FB of \$109,570 and will end the year with a FB of \$73,407, which represents a 33.1% decrease in FB throughout the year. This decrease in FB is due to decrease in revenue, an increase in the debt service for the Fire Training Facility, and an increase in Services & Professional Fees.

In FY 2015, Fund 228 is planned for a beginning FB of \$73,407, and is planned to end with a FB of \$33,343. The planned change in FB represents a decrease of 54.6% throughout the year. This decrease in FB is due to a decrease in revenues (for both FY 2014 and 2015) and a small increase in Services & Professional Fees expenditures in FY 2015.

**Police Grant Fund
Fund 229**

In FY 2014 the Police Grant Fund will begin with a FB of \$56,347 and will end the year with a FB of \$48,847, which represents a 14.3% decrease in FB throughout the year. This decrease in FB is due to the lack of anticipated revenue, offset by a slight decrease in expenditures. In FY 2014 expenditures will exceed revenue by \$7,500.

In FY 2015, Fund 229 is planned for a beginning FB of \$48,847, and is planned to end with a FB of \$41,847. The planned change in FB represents a decrease of 14.3% throughout the year and is attributed to the lack of anticipated revenue and only a slight decrease in expenditures. In FY 2015 expenditures will exceed revenue by \$7,000.

**Energy Management Fund
Fund 230**

In FY 2014 the Energy Management Fund will begin with a FB of \$71,411 and will conclude with a FB of \$287,169, which represents a 302% increase in FB balance throughout the year. This increase in FB is due to concerted efforts to alleviate a previous multi-year negative balance through transfers from departments affected by the additional usage of water and electricity. This FB will continue to build in anticipation of inclement weather that is likely to result in significant increases in utilities expenses for City facilities, which will subsequently have a negative effect on this Fund.

In FY 2015, Fund 230 is planned for a beginning FB of \$287,169, and is planned to end with a FB of \$332,427, which represents a 15.7% increase throughout the year. This planned increase in FB is due to concerted efforts to alleviate a previous multi-year negative balance through transfers from departments affected by the additional usage of water and electricity. This FB will continue to build in anticipation of inclement weather that is likely to result in significant increases in utilities expenses for City facilities, which will subsequently have a negative effect on this Fund.

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 will begin with a FB of \$9,026 and will end with a FB of \$10,026, which represents an 11% increase in FB throughout the year. This increase is due to revenues exceeding expenditures by \$1,000 each year.

In FY 2015, Fund 233 is planned for a beginning FB of \$10,026, and is planned to end with a FB of \$11,026, which represents a planned increase of 9.9% in FB throughout the year. This planned change in FB is due to revenues exceeding expenditures by \$1,000 each year.

Youth Sports Association – Football Fund 238

This fund will begin FY 2014 with a FB of \$41,557 and will end with a projected balance of \$49,461, which represents a 19% increase in FB throughout the year. Though Personnel expenditures slightly increased in FY 2014, revenues still exceed expenditures by \$7,904.

In FY 2015, Fund 238 is planned for a beginning FB of \$49,461, and is planned to end with a FB of \$57,321, which represents a planned increase in FB by 15.8%. Though there is a slight increase in Personnel expenditures in FY 2015, revenues still exceed expenditures by \$7,859.

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 will begin with a FB of \$3,334, and will end with a FB of \$3,834, which represents an increase in FB by 14.9%. This increase in FB is due to revenues exceeding expenditures by \$500 each year.

In FY 2015, Fund 239 is planned to begin with a FB of \$3,834, and is planned to end with a FB of \$4,334, which represents a planned increase in FB by 14%. This planned increase in FB is due to revenues exceeding expenditures by \$500 each year.

**Housing Finance Corporation
Fund 241**

This fund will begin FY 2014 with a FB of \$103,043 and will end with a FB of \$83,073, which represents a 19.4% decrease in FB throughout the year. This reduction is due to the allocation of \$20,000 for the Neighborhood Grant Program, as well as the lack of revenues to offset this expenditure.

In FY 2015, Fund 241 is planned for a beginning FB of \$83,073, and is planned to end with a FB of \$63,103. The planned change in FB represents a decrease of 24% throughout the year. This planned reduction in FB is attributed to the allocation of \$20,000 for the Neighborhood Grant Program, as well as the lack of revenues to offset this expenditure.

**Youth Sports – Girls’ Softball
Fund 247**

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

In FY 2014, Fund 247 will begin with a FB of \$3,714, and will end with a FB of \$4,714, which represents an increase in FB by 26.9%. This increase in FB is due to revenues exceeding expenditures by \$1,000 each year.

In FY 2015, Fund 247 is planned to begin with a FB of \$4,714, and is planned to end with a FB of \$5,714, which represents a planned increase in FB by 21.2%. This planned increase in FB is due to revenues exceeding expenditures by \$1,000 each year.

MAINTENANCE AND EQUIPMENT REPLACEMENT FUNDS

**Fire Personal Protection Equipment (PPE) Replacement Fund
Fund 401**

This fund will begin FY 2014 with a FB of \$46,787 and will end with a projected balance of \$19,374, which represents a 59% reduction in FB throughout the year. This reduction is due to multi-year issue where expenditures exceed revenue. In FY 2014, expenditures will exceed revenues by \$27,413. This issue is corrected in FY 2015 (see below).

In FY 2015, Fund 401 is planned for a beginning FB of \$19,374, and is planned to end with a FB of \$70,624, which represents a planned increase in FB by 265%. This planned increase is attributed to a significant reduction in expenditures in FY 2015.

Fire Equipment Replacement Fund Fund 402

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2014 the Fire Equipment Replacement Fund will begin with a FB of \$118,991 and is projected to end with a FB of \$52,491, which represents a 56% reduction in FB throughout the year. This reduction is due to a lack of Transfer from Other Funds, as this transfer was not necessary in order to plan for annual purchases of firefighting equipment in FY 2014. Additionally, Supplies expenses were reduced for FY 2014.

In FY 2015, Fund 402 is planned for a beginning FB of \$52,491, and is planned to end with a FB of \$40,991, which represents a planned reduction in FB by 23% throughout the year. This planned reduction is attributed to Supplies expenditures exceeding revenue by \$11,500.

Furniture Replacement Fund Fund 403

This fund is used for updating and replacing furniture in City facilities. This fund will begin in FY 2014 with a FB of -\$4,796 and will end the year with a FB of \$5,204. This increase in FB is attributed to a multi-year pay-back plan to address a multi-year negative FB in Fund 403.

In FY 2015, Fund 403 is planned for a beginning FB of \$5,204, and is planned to end with a FB of \$5,204. There is no planned change in FB for Fund 403 in FY 2015.

Command Vehicle Fire Fund Fund 406

This grant fund is used for the maintenance of the Fire Command Vehicle. In FY 2014 this fund will begin with a FB of \$48,200 and will end with a FB of \$34,600, which represents a 28.2% reduction in FB throughout the year. This reduction is due to the expiration of the grant, and no additional grant funding is anticipated, as well as the recurring maintenance expenses associated with the Fire Command Vehicle.

In FY 2015, Fund 406 is planned for a beginning FB of \$34,600, and is planned to end with a FB of \$21,000, which represents a planned reduction in FB by 39.3%. This planned reduction is due to the expiration of the grant, and no additional grant funding is anticipated, as well as the recurring maintenance expenses associated with the Fire Command Vehicle.

**Park Maintenance Fund
Fund 407**

This fund will begin the FY 2014 year with a FB of \$152,334 and will end the year with a FB of \$115,534, which represents a 24.2% decrease in FB throughout the year. This change in FB is attributed to projected expenditures for scoreboard replacements in City sports facilities. FY 2014 is part of a multi-year plan for replacement of scoreboards in City complexes.

In FY 2015, Fund 407 is planned for a beginning FB of \$115,534, and is planned to end with a FB of \$78,734, which represents a planned reduction in FB by 32%. This reduction is attributed to expenditures for scoreboard replacements in City sports facilities.

**Pool Maintenance Fund
Fund 408**

This fund will begin FY 2014 with a FB of \$72,256 and will end with a projected balance of \$39,381, which represents a reduction in FB of 45%. This reduction is due to a significant increase in pool maintenance costs.

In FY 2015, Fund 408 is planned for a beginning FB of \$39,381, and is planned to end with a FB of \$44,106, which represents a planned increase in FB by 11.9%. This planned increase is due to a reduction in Services & Professional Fees expenditures over FY 2015.

**Police Equipment Replacement Fund
Fund 409**

This fund will begin FY 2014 with a FB of \$4,834 and will end with a FB of \$19,967, which represents a 313% increase in FB throughout the year. This increase is attributed to an increase in Transfers from Other Funds and a reduction in Supplies expenses.

In FY 2015, Fund 409 is planned for a beginning FB of \$19,967, and is planned to end with a FB of \$26,648, which represents a planned increase in FB by 33%. This planned increase is due to revenues exceeding expenditures by \$6,681.

**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 2014 the Facility Maintenance Fund will begin with a FB of \$62,749 and will end with a projected balance of \$0. This reduction is due to a significant increase in Services & Professional

Fees for facility maintenance projects, offset by a slight increase in Transfers from Other Funds.

In FY 2015, Fund 410 is planned for a beginning FB of \$0, and is planned to end with a FB of \$22,866. This planned increase is due a significant reduction in Services & Professional Fees, offset by a relatively slight reduction in revenue.

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 2014 with a FB of \$459,927 and end the year with a FB of \$46,824, which represents a 90% decrease in FB throughout the year. This reduction is attributed to a significant expenditure for replacement of telephone equipment in various City departments in FY 2014. This significant expenditure was planned for in a multi-year savings plan in Fund 412.

In FY 2015, Fund 412 is planned for a beginning FB of \$46,824, and is planned to end with a FB of \$54,721, which represents a 16.9% increase in planned FB. This planned increase is due to an increase in Transfer from Other Funds and a significant decrease in Supplies expenses, as well as an increase in Capital Outlay expenses, over the previous year

Park Land Dedication Fund Fund 417

This fund will begin FY 2014 with a FB of \$93,754 and will end the year with a FB of \$57,054, which represents a 39.2% decrease in FB throughout the year. This reduction is attributed to a two-year plan for park improvements scheduled in FY 2014 and FY 2015.

In FY 2015, Fund 417 is planned to begin with a FB of \$57,054 and is planned to end the year with a FB of \$20,354, which represents a planned reduction in FB by 69.8%. This reduction is due to a two-year plan for park improvements scheduled in FY 2014 and FY 2015.

Equipment Replacement Fund Fund 420

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2014 with a FB \$618,781 and will end the year with a FB of \$519,781, which represents a 16% increase in FB throughout the year.

In FY 2015, Fund 420 is planned for a beginning FB of \$519,781, and is planned to end with a FB of \$70,781, which represents a planned decrease in FB by 86%. This

planned decrease is attributed to an increase in Debt Service, Capital Outlay, and Supplies expenses throughout the year.

**Library Revenue Fund
Fund 624**

This fund will begin FY 2014 with a FB of \$1,584 and will end the year with a FB of \$1,384, which represents a 12.6% decrease in FB throughout the year. This reduction is attributed to a decreased in Charges for Services revenue, offset by slight decreases in Supplies and Services & Professional Services expenditures.

In FY 2015, Fund 624 is planned for a beginning FB of \$1,384 and is planned to end with a FB of \$1,184, which represents a planned decrease of 14.5% throughout the year. This planned decrease is attributed to the recurring issue of expenditures exceeding revenues about \$200 in both FY 2014 and FY 2015.

MAINTENANCE AND CAPITAL PROJECT FUNDS

**CIP – Other Public Works Fund
Fund 419**

This fund will begin FY 2014 with a FB of \$325,240 and will end with a projected FB of \$215,929, which represents a 34% decrease in FB throughout the year. This significant reduction is due to an increase in Capital Outlay expenditures that exceed revenues by \$109,311.

In FY 2015, Fund 419 is planned begin with a FB of \$215,929 and is planned to end with a FB of \$217,618, which represents an increase in FB by .01%. This planned increase in FB is due to a reduction in Capital Outlay expenditures. Revenues exceed expenditures by \$1,689.

- 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 2014 and FY 2015 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.



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

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ADOPTED BUDGET FY 2013-14	PLANNING FY 2014-15	PROJECTED FY 2012-13	ACTUALS FY 2011-12
FUND BALANCE-BEGINNING	\$7,074,116	\$484,402	\$682,184	\$1,601,512	\$1,635,710	\$6,376,351	\$20,216,992	\$38,071,267	\$29,203,067	\$44,776,927	\$45,656,193
PROPERTY TAXES	\$15,965,411	\$0	\$0	\$0	\$6,542,290	\$0	\$0	\$22,507,701	\$22,507,701	\$21,988,325	\$21,852,199
SALES TAXES & OTHER TAXES	\$5,793,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$6,243,000	\$6,343,000	\$6,145,000	\$6,453,598
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$580,000	\$0	\$0	\$0	\$580,000	\$580,000	\$550,000	\$704,045
FRANCHISE FEES	\$4,037,290	\$0	\$0	\$0	\$0	\$0	\$0	\$4,037,290	\$3,977,290	\$4,048,290	\$3,849,274
LICENSES & PERMITS	\$658,513	\$0	\$0	\$0	\$0	\$0	\$0	\$658,513	\$758,513	\$641,000	\$823,229
INTERGOVERNMENTAL	\$509,807	\$0	\$3,342,995	\$48,000	\$35,456	\$31,000	\$0	\$3,967,258	\$4,154,263	\$4,128,303	\$4,153,423
CHARGES FOR SERVICES	\$1,367,300	\$0	\$156,800	\$742,395	\$0	\$0	\$22,896,855	\$25,163,350	\$26,228,712	\$23,716,432	\$23,269,258
FINES & FORFEITURES	\$1,108,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$1,183,000	\$1,183,000	\$1,083,000	\$958,534
INTEREST REVENUES	\$50,000	\$900	\$1,950	\$2,763	\$5,500	\$14,575	\$31,075	\$106,763	\$106,263	\$122,055	\$118,391
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	\$363,200	\$0	\$480	\$107,430	\$0	\$10,000	\$11,000	\$492,110	\$1,992,110	\$15,414,735	\$21,626,715
TOTAL REVENUES	\$31,724,358	\$450,900	\$3,502,225	\$1,555,588	\$6,583,246	\$55,575	\$22,938,930	\$66,810,822	\$69,702,689	\$79,708,978	\$85,680,503
TRANSFERS IN	\$621,037	\$210,600	\$340,000	\$2,422,758	\$150,375	\$1,840,589	\$5,437,864	\$11,023,223	\$9,896,025	\$10,522,665	\$8,336,161
TOTAL AVAILABLE RESOURCES	\$39,419,511	\$1,145,902	\$4,524,409	\$5,579,858	\$8,369,331	\$8,272,515	\$48,593,786	\$115,905,312	\$108,801,781	\$135,008,569	\$139,672,857
GENERAL ADMINISTRATION	\$1,437,001	\$0	\$0	\$1,091,083	\$0	\$0	\$0	\$2,528,083	\$5,349,038	\$2,344,607	\$2,450,414
FINANCIAL SERVICES	\$1,649,435	\$0	\$0	\$73,229	\$0	\$0	\$0	\$1,722,664	\$1,692,250	\$1,561,639	\$1,312,666
INFORMATION TECHNOLOGY	\$666,283	\$0	\$0	\$0	\$0	\$0	\$0	\$666,283	\$698,284	\$581,452	\$565,153
HUMAN RESOURCES	\$449,725	\$0	\$0	\$0	\$0	\$0	\$0	\$449,725	\$413,952	\$405,372	\$369,053
DEVELOPMENT SERVICES	\$2,576,569	\$0	\$0	\$826,500	\$0	\$0	\$0	\$3,403,069	\$3,425,974	\$3,251,553	\$3,030,687
PARKS AND LEISURE SERVICES	\$2,421,648	\$0	\$0	\$779,174	\$0	\$0	\$0	\$3,200,822	\$3,230,096	\$3,041,157	\$2,970,169
LIBRARY SERVICES	\$944,575	\$0	\$0	\$10,310	\$0	\$0	\$0	\$954,885	\$955,334	\$915,107	\$869,132
POLICE	\$8,372,855	\$0	\$3,858,221	\$67,500	\$0	\$0	\$0	\$12,298,576	\$9,565,786	\$11,929,895	\$8,754,318
FIRE	\$6,596,081	\$0	\$0	\$264,332	\$0	\$0	\$0	\$6,860,413	\$7,095,644	\$6,960,766	\$6,833,292
SWRCC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,270,458
PUBLIC UTILITIES	\$0	\$0	\$0	\$250,000	\$0	\$0	\$19,143,136	\$19,393,136	\$19,156,086	\$17,876,874	\$16,688,783
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$3,718,822	\$5,594,300	\$9,313,122	\$8,021,959	\$13,021,029	\$7,105,496
DEBT SERVICE	\$50,940	\$454,975	\$77,959	\$240,000	\$6,542,564	\$152,300	\$1,747,748	\$9,266,486	\$8,870,811	\$21,518,456	\$30,583,200
NON-DEPARTMENTAL	\$2,902,403	\$0	\$11,446	\$39,500	\$26,113	\$0	\$0	\$2,979,462	\$2,665,464	\$2,755,801	\$2,182,438
TOTAL EXPENDITURES	\$28,067,515	\$454,975	\$3,947,626	\$3,641,628	\$6,568,677	\$3,871,122	\$26,485,184	\$73,036,726	\$71,140,678	\$86,163,708	\$85,985,259
TRANSFERS OUT	\$4,171,192	\$210,600	\$50,000	\$241,412	\$0	\$100,000	\$5,910,019	\$10,683,223	\$10,259,152	\$10,773,595	\$8,910,671
FUND BALANCE-ENDING	\$7,180,804	\$480,327	\$526,783	\$1,696,819	\$1,800,654	\$4,301,393	\$16,198,583	\$32,185,362	\$27,401,952	\$38,071,267	\$44,776,927

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY 2014-15**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PLANNING BUDGET FY 2014-15
FUND BALANCE-BEGINNING	\$7,180,804	\$480,327	\$526,783	\$1,696,819	\$1,800,654	\$4,301,393	\$16,198,583	\$32,185,362
PROPERTY TAXES	\$15,965,411	\$0	\$0	\$0	\$6,542,290	\$0	\$0	\$22,507,701
SALES TAXES & OTHER TAXES	\$5,893,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$6,343,000
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$580,000	\$0	\$0	\$0	\$580,000
FRANCHISE FEES	\$3,977,290	\$0	\$0	\$0	\$0	\$0	\$0	\$3,977,290
LICENSES & PERMITS	\$758,513	\$0	\$0	\$0	\$0	\$0	\$0	\$758,513
INTERGOVERNMENTAL	\$509,807	\$0	\$3,530,000	\$48,000	\$35,456	\$31,000	\$0	\$4,154,263
CHARGES FOR SERVICES	\$1,367,300	\$0	\$156,800	\$742,395	\$0	\$0	\$23,962,217	\$26,228,712
FINES & FORFEITURES	\$1,108,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$1,183,000
INTEREST REVENUES	\$50,000	\$900	\$1,950	\$2,763	\$5,500	\$14,075	\$31,075	\$106,263
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$363,200	\$0	\$480	\$107,430	\$0	\$10,000	\$1,511,000	\$1,992,110
TOTAL REVENUES	\$31,864,358	\$450,900	\$3,689,230	\$1,555,588	\$6,583,246	\$55,075	\$25,504,292	\$69,702,689
TRANSFERS IN	\$121,037	\$210,600	\$340,000	\$2,267,758	\$145,214	\$2,135,552	\$4,675,864	\$9,896,025
TOTAL AVAILABLE RESOURCES	\$39,166,199	\$1,141,827	\$4,556,013	\$5,520,165	\$8,529,114	\$6,492,020	\$46,378,739	\$111,784,076
GENERAL ADMINISTRATION	\$1,441,294	\$0	\$2,858,361	\$1,049,383	\$0	\$0	\$0	\$5,349,038
FINANCIAL SERVICES	\$1,641,720	\$0	\$0	\$50,530	\$0	\$0	\$0	\$1,692,250
INFORMATION TECHNOLOGY	\$698,284	\$0	\$0	\$0	\$0	\$0	\$0	\$698,284
HUMAN RESOURCES	\$413,952	\$0	\$0	\$0	\$0	\$0	\$0	\$413,952
DEVELOPMENT SERVICES	\$2,583,974	\$0	\$0	\$842,000	\$0	\$0	\$0	\$3,425,974
PARKS AND LEISURE SERVICES	\$2,460,735	\$0	\$0	\$769,361	\$0	\$0	\$0	\$3,230,096
LIBRARY SERVICES	\$945,024	\$0	\$0	\$10,310	\$0	\$0	\$0	\$955,334
POLICE	\$8,525,835	\$0	\$972,951	\$67,000	\$0	\$0	\$0	\$9,565,786
FIRE	\$6,827,411	\$0	\$0	\$268,233	\$0	\$0	\$0	\$7,095,644
PUBLIC UTILITIES	\$0	\$0	\$0	\$250,000	\$0	\$0	\$18,906,086	\$19,156,086
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$3,805,659	\$4,216,300	\$8,021,959
DEBT SERVICE	\$50,940	\$211,600	\$77,959	\$240,000	\$6,542,564	\$0	\$1,747,748	\$8,870,811
NON-DEPARTMENTAL	\$2,588,405	\$0	\$11,446	\$39,500	\$26,113	\$0	\$0	\$2,665,464
TOTAL EXPENDITURES	\$28,177,574	\$211,600	\$3,920,717	\$3,586,317	\$6,568,677	\$3,805,659	\$24,870,134	\$71,140,678
TRANSFERS OUT	\$4,348,155	\$472,971	\$50,000	\$244,470	\$0	\$0	\$5,143,556	\$10,259,152
FUND BALANCE-ENDING	\$6,640,470	\$457,256	\$585,296	\$1,689,378	\$1,960,437	\$2,686,361	\$16,365,049	\$30,384,247

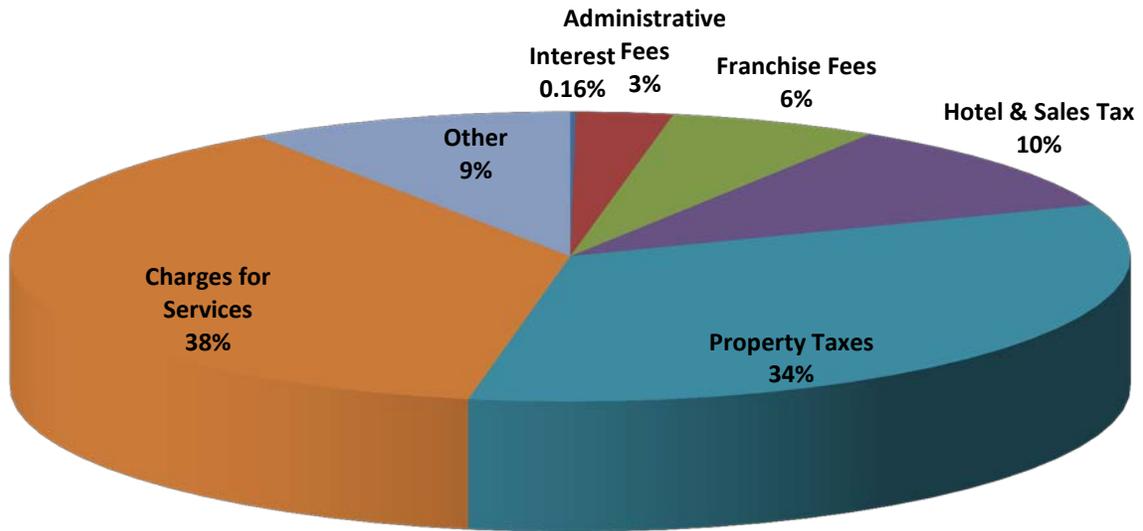
**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED BUDGET FOR FY 2012-13**

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PROJECTED BUDGET FY 2012-13
FUND BALANCE-BEGINNING	\$7,652,044	\$630,841	\$782,091	\$1,322,728	\$1,603,729	\$10,875,302	\$21,910,192	\$44,776,927
PROPERTY TAXES	\$15,141,445	\$0	\$0	\$0	\$6,846,880	\$0	\$0	\$21,988,325
SALES TAXES & OTHER TAXES	\$5,695,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$6,145,000
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$550,000	\$0	\$0	\$0	\$550,000
FRANCHISE FEES	\$4,048,290	\$0	\$0	\$0	\$0	\$0	\$0	\$4,048,290
LICENSES & PERMITS	\$641,000	\$0	\$0	\$0	\$0	\$0	\$0	\$641,000
INTERGOVERNMENTAL	\$550,007	\$0	\$3,109,768	\$149,891	\$36,169	\$282,468	\$0	\$4,128,303
CHARGES FOR SERVICES	\$1,376,917	\$0	\$141,800	\$784,195	\$0	\$0	\$21,413,520	\$23,716,432
FINES & FORFEITURES	\$1,008,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$1,083,000
INTEREST REVENUES	\$50,000	\$900	\$2,200	\$2,813	\$5,500	\$23,067	\$37,575	\$122,055
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$358,825	\$0	\$480	\$115,430	\$11,105,000	\$10,000	\$3,825,000	\$15,414,735
TOTAL REVENUES	\$30,741,321	\$450,900	\$3,254,248	\$1,677,329	\$17,993,549	\$315,535	\$25,276,095	\$79,708,978
TRANSFERS IN	\$121,037	\$208,650	\$270,884	\$2,362,758	\$1,260,310	\$3,641,843	\$2,657,183	\$10,522,665
TOTAL AVAILABLE RESOURCES	\$38,514,402	\$1,290,391	\$4,307,223	\$5,362,815	\$20,857,588	\$14,832,680	\$49,843,470	\$135,008,569
GENERAL ADMINISTRATION	\$1,397,074	\$0	\$0	\$947,533	\$0	\$0	\$0	\$2,344,607
FINANCIAL SERVICES	\$1,464,011	\$0	\$0	\$97,628	\$0	\$0	\$0	\$1,561,639
INFORMATION TECHNOLOGY	\$581,452	\$0	\$0	\$0	\$0	\$0	\$0	\$581,452
HUMAN RESOURCES	\$405,372	\$0	\$0	\$0	\$0	\$0	\$0	\$405,372
DEVELOPMENT SERVICES	\$2,531,553	\$0	\$0	\$720,000	\$0	\$0	\$0	\$3,251,553
PARKS AND LEISURE SERVICES	\$2,325,946	\$0	\$0	\$715,211	\$0	\$0	\$0	\$3,041,157
LIBRARY SERVICES	\$899,297	\$0	\$0	\$15,810	\$0	\$0	\$0	\$915,107
POLICE	\$8,266,031	\$0	\$3,535,634	\$128,230	\$0	\$0	\$0	\$11,929,895
FIRE	\$6,647,626	\$0	\$0	\$313,140	\$0	\$0	\$0	\$6,960,766
PUBLIC UTILITIES	\$0	\$0	\$0	\$195,000	\$0	\$0	\$17,681,874	\$17,876,874
CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$5,941,229	\$7,079,800	\$13,021,029
DEBT SERVICE	\$50,940	\$211,650	\$77,959	\$240,000	\$19,195,878	\$0	\$1,742,029	\$21,518,456
NON-DEPARTMENTAL	\$2,680,355	\$0	\$11,446	\$38,000	\$26,000	\$0	\$0	\$2,755,801
TOTAL EXPENDITURES	\$27,249,657	\$211,650	\$3,625,039	\$3,410,552	\$19,221,878	\$5,941,229	\$26,503,703	\$86,163,708
TRANSFERS OUT	\$4,190,630	\$594,339	\$0	\$350,751	\$0	\$2,515,100	\$3,122,775	\$10,773,595
FUND BALANCE-ENDING	\$7,074,116	\$484,402	\$682,184	\$1,601,512	\$1,635,710	\$6,376,351	\$20,216,992	\$38,071,267

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

	GENERAL FUNDS	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2011-12
FUND BALANCE-BEGINNING	\$7,055,925	\$608,565	\$631,718	\$1,049,306	\$1,450,008	\$13,531,013	\$21,329,658	\$45,656,193
PROPERTY TAXES	\$14,774,132	\$0	\$0	\$0	\$7,078,068	\$0	\$0	\$21,852,199
SALES TAXES & OTHER TAXES	\$5,959,512	\$494,086	\$0	\$0	\$0	\$0	\$0	\$6,453,598
HOTEL OCCUPANCY TAX	\$0	\$0	\$0	\$704,045	\$0	\$0	\$0	\$704,045
FRANCHISE FEES	\$3,849,274	\$0	\$0	\$0	\$0	\$0	\$0	\$3,849,274
LICENSES & PERMITS	\$823,229	\$0	\$0	\$0	\$0	\$0	\$0	\$823,229
INTERGOVERNMENTAL	\$677,701	\$0	\$2,934,067	\$472,812	\$35,429	\$33,413	\$0	\$4,153,423
CHARGES FOR SERVICES	\$1,429,425	\$0	\$122,601	\$810,097	\$0	\$0	\$20,907,134	\$23,269,258
FINES & FORFEITURES	\$889,401	\$0	\$0	\$69,133	\$0	\$0	\$0	\$958,534
INTEREST REVENUES	\$25,655	\$1,139	\$1,836	\$2,945	\$5,593	\$35,441	\$45,782	\$118,391
ADMINISTRATIVE FEE REIMBURSE	\$1,871,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871,837
MISCELLANEOUS	\$106,801	\$0	\$1,691	\$122,458	\$21,260,773	\$911	\$134,081	\$21,626,715
TOTAL REVENUES	\$30,406,968	\$495,225	\$3,060,194	\$2,181,490	\$28,379,864	\$69,765	\$21,086,997	\$85,680,503
TRANSFERS IN	\$261,037	\$206,600	\$483,821	\$2,159,333	\$1,006,299	\$2,146,043	\$2,073,028	\$8,336,161
TOTAL AVAILABLE RESOURCES	\$37,723,930	\$1,310,390	\$4,175,733	\$5,390,129	\$30,836,170	\$15,746,821	\$44,489,683	\$139,672,857
GENERAL ADMINISTRATION	\$1,378,678	\$0	\$0	\$1,071,736	\$0	\$0	\$0	\$2,450,414
FINANCIAL SERVICES	\$1,265,761	\$0	\$0	\$46,905	\$0	\$0	\$0	\$1,312,666
INFORMATION TECHNOLOGY	\$565,153	\$0	\$0	\$0	\$0	\$0	\$0	\$565,153
HUMAN RESOURCES	\$369,053	\$0	\$0	\$0	\$0	\$0	\$0	\$369,053
DEVELOPMENT SERVICES	\$2,223,245	\$0	\$0	\$807,442	\$0	\$0	\$0	\$3,030,687
PARKS AND LEISURE SERVICES	\$2,246,292	\$0	\$0	\$723,877	\$0	\$0	\$0	\$2,970,169
LIBRARY SERVICES	\$852,422	\$0	\$0	\$16,710	\$0	\$0	\$0	\$869,132
POLICE	\$7,857,501	\$0	\$784,526	\$112,290	\$0	\$0	\$0	\$8,754,318
FIRE	\$6,564,164	\$0	\$0	\$269,127	\$0	\$0	\$0	\$6,833,292
SWRCC	\$0	\$0	\$2,270,458	\$0	\$0	\$0	\$0	\$2,270,458
PUBLIC UTILITIES	\$0	\$0	\$0	\$235,632	\$0	\$0	\$16,453,151	\$16,688,783
CAPITAL IMPROVEMENTS	\$51,328	\$0	\$42,648	\$205,667	\$0	\$3,881,590	\$2,924,264	\$7,105,496
DEBT SERVICE	\$51,673	\$209,285	\$79,661	\$239,831	\$29,206,328	\$136,423	\$659,998	\$30,583,200
NON-DEPARTMENTAL	\$1,976,092	\$0	\$1,288	\$178,945	\$26,113	\$0	\$0	\$2,182,438
TOTAL EXPENDITURES	\$25,401,363	\$209,285	\$3,178,581	\$3,908,163	\$29,232,441	\$4,018,013	\$20,037,413	\$85,985,259
TRANSFERS OUT	\$4,670,523	\$470,264	\$215,061	\$159,238	\$0	\$853,505	\$2,542,079	\$8,910,671
FUND BALANCE-ENDING	\$7,652,044	\$630,841	\$782,091	\$1,322,728	\$1,603,729	\$10,875,302	\$21,910,192	\$44,776,927

**City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2013-2014**



**Total Budgeted Revenue
\$66,810,822**

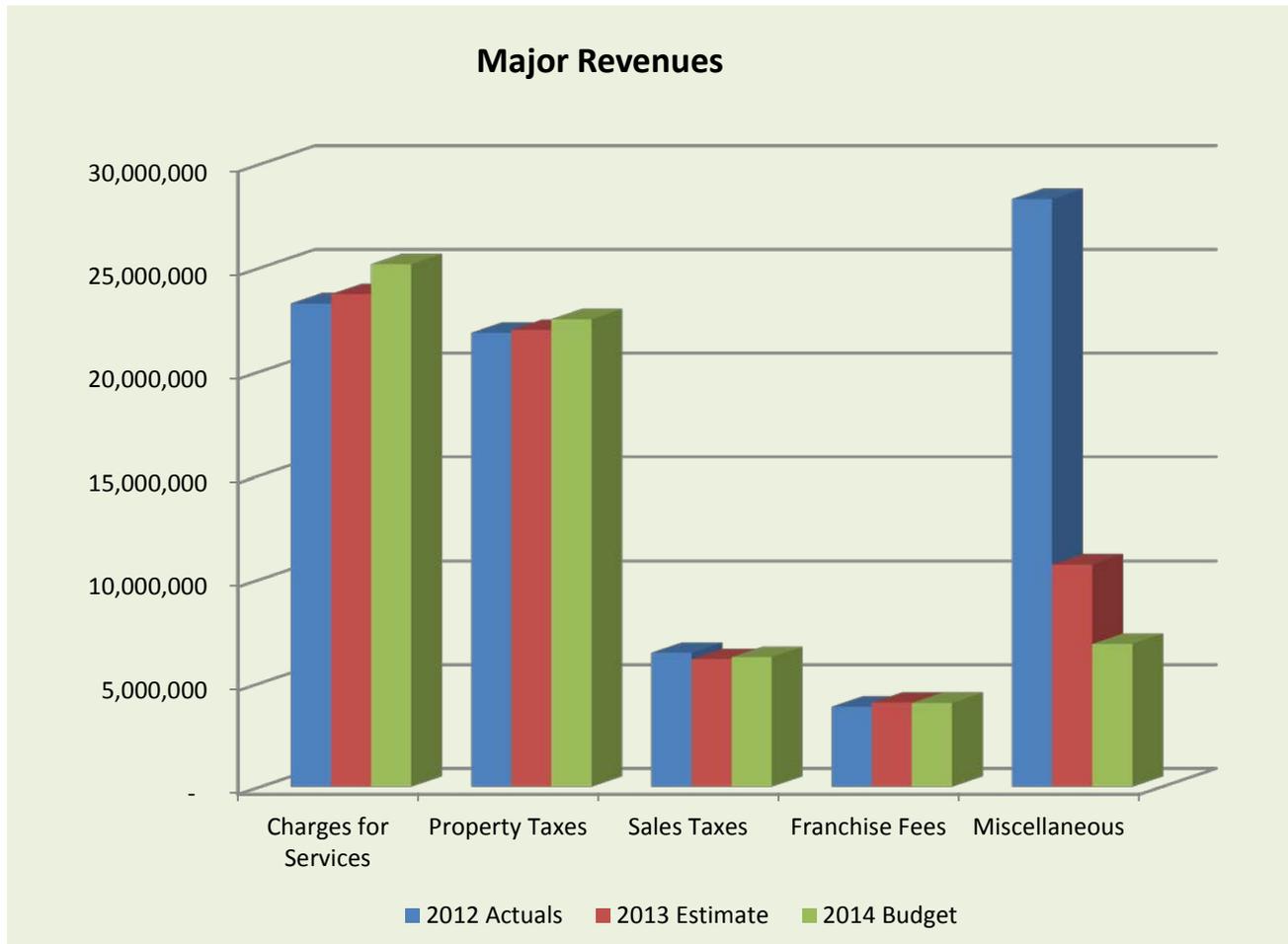
CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2012	Projected FY 2013	Adopted FY 2014
PROPERTY TAXES			
CURRENT	\$20,741,117	\$20,569,781	\$21,349,157
DELINQUENT	\$335,581	\$420,000	\$300,000
PENALTIES & INTEREST	\$184,882	\$310,000	\$170,000
PAYMENT IN-LIEU OF TAX	\$590,619	\$688,544	\$688,544
Subtotal Property Taxes	\$21,852,199	\$21,988,325	\$22,507,701
SALES TAXES			
	\$6,453,598	\$6,145,000	\$6,243,000
HOTEL OCCUPANCY TAXES			
	\$704,045	\$550,000	\$580,000
UTILITY FRANCHISE FEES			
ELECTRIC	\$1,471,970	\$1,485,000	\$1,485,000
WATER & SEWER	\$675,432	\$962,290	\$962,290
TELEPHONE	\$248,441	\$301,000	\$275,000
NATURAL GAS	\$407,964	\$460,000	\$460,000
CABLE TELEVISION	\$676,945	\$490,000	\$505,000
911 EMERGENCY FEES	\$368,522	\$350,000	\$350,000
Subtotal Franchise Fees	\$3,849,274	\$4,048,290	\$4,037,290
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	\$1,871,837	\$1,871,837	\$1,871,837
LICENSES & PERMITS			
BUILDING PERMITS	\$658,353	\$480,000	\$447,513
ZONING & APPLICATIONS FEES	\$8,844	\$11,000	\$11,000
DEVELOPMENT PERMITS	\$21,715	\$20,000	\$20,000
ROW PERMITS	\$0	\$0	\$0
BEVERAGE PERMITS & FEES	\$90	\$0	\$0
ALARM PERMITS	\$134,227	\$130,000	\$180,000
Subtotal Licenses & Permits	\$823,229	\$641,000	\$658,513
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	\$751,651	\$468,366	\$137,007
MATCHING GRANTS	\$17,857	\$0	\$0
PARTICIPANT CITY SHARE INCOME	\$2,934,067	\$3,109,768	\$3,342,995
INTERGOVERNMENTAL REIMBURSEMENTS	\$428,830	\$480,169	\$439,256
SEIZED FUNDS	\$21,017	\$70,000	\$48,000
Subtotal Intergovernmental	\$4,153,423	\$4,128,303	\$3,967,258
CHARGES FOR SERVICES			
FIRE & AMBULANCE CHARGES	\$1,002,907	\$973,250	\$973,250
ALARM MONITORING	\$93,814	\$107,800	\$122,800
CREDIT CARD & PHONE SERVICE FEE	\$28,787	\$34,000	\$34,000
HEALTH INSPECTIONS	\$45,645	\$42,000	\$50,000
MOWING SERVICE	\$109,468	\$100,000	\$105,000
LIBRARY USAGE FEES	\$16,314	\$16,000	\$16,000
FIRE TRAINING TUITION & EQUIP	\$275,357	\$281,800	\$243,000
WATER/SEWER SALES & SERVICE FEES	\$16,052,388	\$16,038,170	\$17,495,705
DRAINAGE CHARGES	\$1,455,890	\$1,491,150	\$1,491,150
SANITATION FEES	\$3,398,856	\$3,884,200	\$3,910,000
RECREATION FEES	\$787,152	\$746,062	\$720,445
OTHER CHARGES FOR SERVICES	\$2,680	\$2,000	\$2,000
Subtotal Charges For Services	\$23,269,258	\$23,716,432	\$25,163,350
FINES AND FORFEITURES			
	\$958,534	\$1,083,000	\$1,183,000
INTEREST			
	\$118,391	\$122,055	\$106,763

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2012	Projected FY 2013	Adopted FY 2014
MISCELLANEOUS			
DEBT PROCEEDS & OTHER FINANCING SOURCES	\$21,288,786	\$3,825,000	\$25,000
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$34,097	\$32,525	\$32,900
TOWER RENTAL/LEASE INCOME	\$108,260	\$104,000	\$110,000
OTHER MISCELLANEOUS	\$195,570	\$348,210	\$324,210
Subtotal Miscellaneous Revenue	\$21,626,714	\$4,309,735	\$492,110
TOTAL REVENUES	\$85,680,502	\$68,603,978	\$66,810,822
INTERFUND TRANSFERS			
FROM GENERAL FUND TO OTHER FUNDS	\$3,880,952	\$4,193,830	\$4,561,192
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$215,061	\$0	\$50,000
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$0	\$0	\$0
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$470,264	\$594,339	\$471,289
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$159,238	\$350,751	\$236,251
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$0	\$0	\$0
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$253,971	\$100,000	\$100,000
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$599,535	\$2,415,096	\$0
FROM PUBLIC UTILITIES FUNDS TO OTHER FUNDS	\$1,348,051	\$1,935,118	\$4,646,455
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$1,147,028	\$1,144,220	\$1,175,564
FROM SANITATION FUNDS TO OTHER FUNDS	\$47,000	\$50,000	\$55,000
Subtotal Interfund Transfers	\$8,121,100	\$10,783,354	\$11,295,751
GRAND TOTAL REVENUES BY MAJOR TYPE	\$93,801,602	\$79,387,332	\$78,106,573

MAJOR REVENUE COMPARISON ALL FUNDS



	<u>2012 Actuals</u>	<u>2013 Projected</u>	<u>2014 Budget</u>
Charges for Services	\$ 23,269,258	\$ 23,716,432	\$ 25,163,350
Property Taxes	\$ 21,852,199	\$ 21,988,325	\$ 22,507,701
Sales Taxes	\$ 6,453,898	\$ 6,145,000	\$ 6,243,000
Franchise Fees	\$ 3,849,274	\$ 4,048,290	\$ 4,037,290
Miscellaneous	\$ 28,306,141	\$ 10,712,038	\$ 6,880,881

The first column for each group represents the actual revenues for the FY 2012, the second column represents the projected revenues for the FY 2013 and the third column represents the adopted revenues for FY 2014.

Charges for services represent 37.67% 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. Current year budgeted revenue of \$1,492,150 remains unchanged from fiscal year 2013 and is 2.3% higher than fiscal year 2012 actuals based upon potential growth in the City.

The **Sanitation Enterprise Fund** was created during fiscal year 2002. This entity accounts for solid waste collection services, litter control and median beautification, street sweeping and household hazardous waste collection. Sanitation fund revenue is budgeted for \$3,913,000 for fiscal year 2014; an increase of \$481,745 over actuals for fiscal year 2012 revenues. This increase is due to a newly approved contract for services which projects increased revenues to the City.

Property Taxes represent 34% of total budgeted revenues for all funds. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District at 100% of market value and certified by the Chief Appraiser. The 2013 certified taxable value of \$2,877,357,291 used to build the FY 2014 budget is a 3.5% increase over the 2013 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 \$0.5303 for operations and maintenance. This represents an increase of 1.04 cents for the operations and maintenance rate from prior year. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of \$0.2271 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This represents a decrease of 1.04 cents for the interest and sinking rate 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 10% of total budgeted revenues for all funds. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of DeSoto. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, 3/8 cent is used for the DeSoto Economic Development Corporation and 1/8 cent belongs to the DeSoto Park Development Corporation. Hotel Occupancy tax is remitted directly to the City from hotels within the City based upon 7% of gross hotel room rental revenue. Funds received are budgeted to fund the efforts of the Chamber of Commerce; annual Arts Grants; and advertisement and events to attract tourist and visitors to attract visitors to the City. Revenues are projected to slightly increase by 5.45% while expenditures are projected to increase to fund maintenance, marketing and the Chamber.

Three-Year Comparison of Major Revenues All Funds

Franchise Fees are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. Franchise fees for the 2014 fiscal year are estimated to be \$4,037,290, a slight decrease from the prior year's projected revenues of \$4,048,290.

Miscellaneous Revenue is generated from a variety of sources. Revenues for lease and rental; auction proceeds; reimbursement of insurance claims are the significant sources of this revenue.

Southwest Regional Communications Center (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund 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 \$95,000 from participant share intergovernmental revenue to support increased personnel cost and \$5,000 from projected increases in alarm monitoring revenues over the prior fiscal year.

The **Regional Jail** was established to maintain a central location for expedient and professional book-in and detention services of arrested individuals for the police agencies of Cedar Hill, DeSoto and Lancaster in a cost-effective manner. Participant share revenues are the primary funding source for the Regional Jail. Funding for the Regional Jail is projected to increase approximately \$207,348 from participant share intergovernmental revenue to support increased personnel added in the current fiscal year.

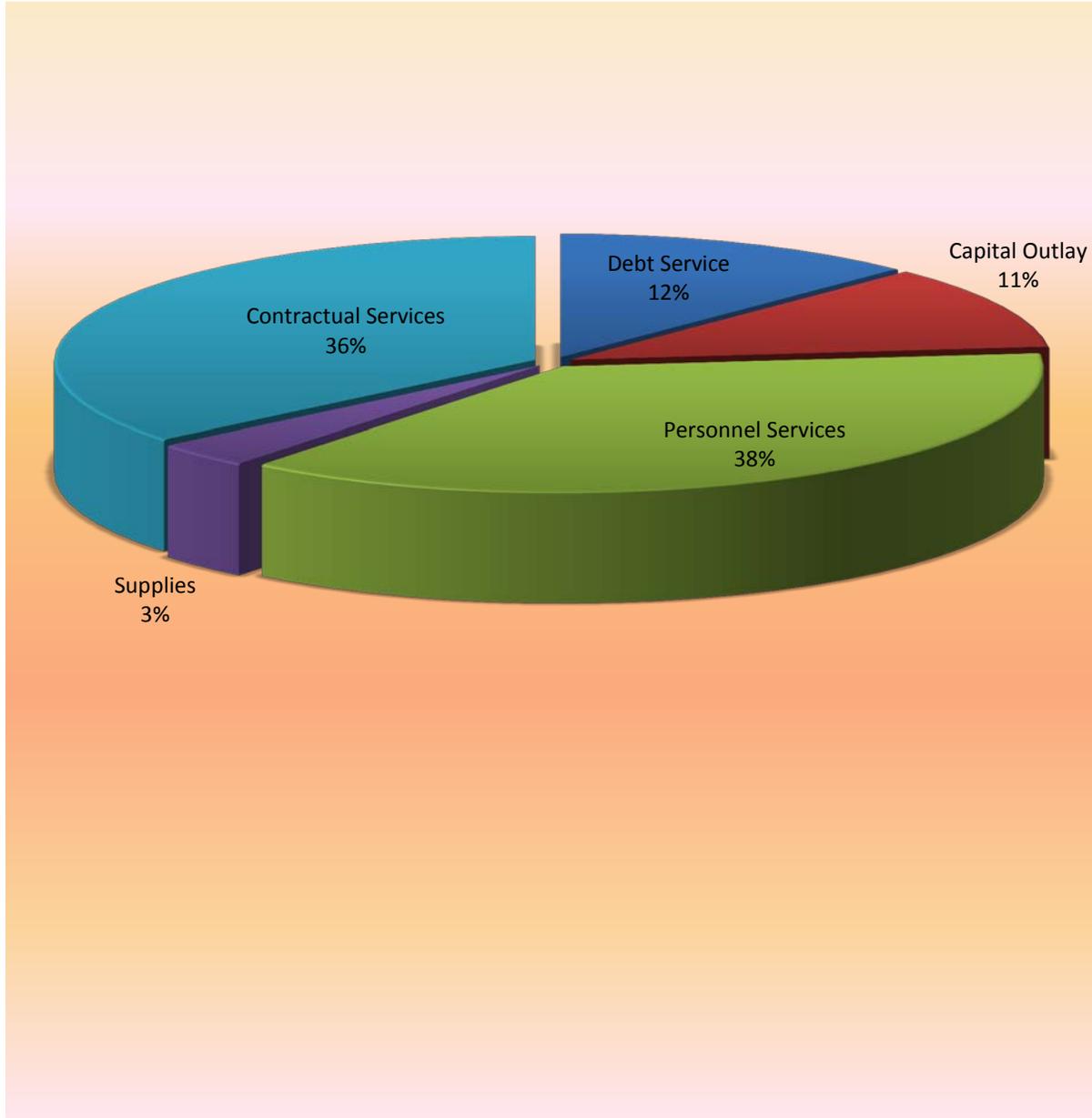
CITY OF DESOTO
REVENUE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY	Projected FY	Adopted FY
		2012	2013	2014
101	GENERAL FUND	\$30,294,017	\$30,671,321	\$31,649,358
102	PEG FUND	\$112,951	\$70,000	\$75,000
111	SW REGIONAL COMM. CENTER FUND	\$2,501,643	\$2,677,300	\$2,787,295
112	CITY JAIL OPERATIONS	\$558,551	\$576,948	\$714,930
118	PARK DEVELOPMENT CORP. FUND	\$494,946	\$450,600	\$450,600
209	POLICE DEPT.-STATE SEIZED FUND	\$13,929	\$40,200	\$10,050
210	POLICE DEPT.- FED SEIZED FUNDS	\$11,230	\$40,200	\$40,200
211	POLICE COMMUNITY-ORIENTED FUND	\$1,510	\$10,000	\$10,000
213	EMS SPECIAL REVENUE FUND	\$10,967	\$12,000	\$10,000
221	HOTEL OCCUPANCY TAX FUND	\$716,676	\$550,500	\$580,600
222	NANCE FARM FUND	\$317,933	\$0	\$0
223	YOUTH SPORTS ASSOC-BASEBALL	\$7,170	\$32,000	\$32,000
224	JUVENILE CASE MANAGER FUND	\$28,919	\$30,150	\$30,150
225	MUNICIPAL COURT TECHNOLOGY	\$23,152	\$25,100	\$25,100
226	MUNICIPAL COURT SECURITY FUND	\$17,783	\$20,250	\$20,250
227	RECREATION REVOLVING FUND	\$388,682	\$366,920	\$368,920
228	FIRE TRAINING FUND	\$300,857	\$307,400	\$268,600
229	POLICE GRANT FUND	\$13,043	\$7,891	\$0
230	ENERGY MANAGEMENT FUND	\$19,089	\$0	\$0
231	SENIOR CENTER	\$16,296	\$15,283	\$15,283
233	YOUTH SPORTS ASSOC-SOCCER	\$66,828	\$50,000	\$50,000
234	POLICE-HOMELAND SECURE GRANT	\$97,133	\$30,000	\$0
237	HISTORICAL FOUNDATION	\$8,742	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$48,704	\$60,600	\$60,600
239	YOUTH SPORTS ASSOC-BASKETBALL	\$27,575	\$21,500	\$21,500
240	HEALTH FACILITIES DEVEL CORP	\$29	\$45	\$45
241	HOUSING FINANCE CORP	\$2,146	\$30	\$30
242	INDUSTRIAL DEVEL. AUTHORITY	\$45	\$50	\$50
247	YOUTH SPORTS-GIRLS SOFTBALL	\$2,850	\$2,100	\$2,100
264	FIRE GRANT FUND	\$23,711	\$42,000	\$0
305	BOND DEBT SERVICE FUND	\$28,379,864	\$6,888,549	\$6,583,246
347	DEBT SERVICE PARKS DEVELOPMENT	\$279	\$300	\$300
370	CLOSED-2001 CERT ESCROW	\$0	\$0	\$0
401	FIRE PPE REPLACEMENT	\$286	\$250	\$250
402	FIRE EQUIP. REPLACEMENT FUND	\$4,415	\$1,500	\$1,500
403	FURNITURE REPLACEMENT FUND	\$1	\$0	\$0
406	COMMAND VEHICLE FIRE	\$12,568	\$1,100	\$1,100
407	PARK MAINTENANCE	\$305	\$200	\$200
408	POOL MAINTENANCE FUND	\$147	\$125	\$125
409	POLICE EQUIPMENT REPLACE FUND	\$55	\$250	\$250
410	FACILITY MAINTENANCE	\$17,917	\$250	\$250
411	CLOSED-SWRCC RADIO REPLACEMENT	\$0	\$0	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$887	\$1,000	\$1,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$81	\$0	\$0
417	PARK LAND DEDICATION	\$186	\$10,300	\$10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	\$7,410	\$31,000	\$31,000
420	EQUIPMENT REPLACEMENT FUND	\$2,175	\$1,000	\$1,000
439	2007 PARK IMPROVEMENTS	\$197	\$29	\$0
463	CLOSED-2004 STREET IMPROVEMENT	\$830	\$0	\$0
465	CLOSED-2006 STREET IMPROVEMENT	\$2,297	\$333	\$0
467	2007 STREET IMPROVEMENTS	\$4,195	\$4,000	\$4,000
468	2008 STREET IMPROVEMENTS GO'S	\$1,364	\$1,000	\$1,000
486	GENERAL FUND CAPITAL IMPROV	\$730	\$0	\$0
488	CLOSED-2008 TOWN CTR ROOF GOS	\$0	\$0	\$0
489	2009 STREET IMPROVEMENTS GO	\$2,259	\$2,500	\$2,500
490	2009 STREET IMPROVEMENTS CO	\$10,198	\$8,600	\$1,000
502	PUBLIC UTILITY FUND	\$16,149,733	\$16,078,170	\$17,521,705
503	WATER METER REPLACEMENT FUND	\$676	\$1,000	\$1,000
504	WATER/SEWER EQUIP REPLACE FUND	\$51	\$75	\$75
508	CIP-WATER & SEWER FUND	\$40,304	\$3,815,000	\$8,500
522	STORM DRAINAGE UTILITY FUND	\$1,458,069	\$1,492,150	\$1,492,150
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0
528	DRAINAGE IMPROVEMENTS FUND	\$6,909	\$2,500	\$2,500
552	SANITATION ENTERPRISE FUND	\$3,431,255	\$3,887,200	\$3,913,000
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$0
624	LIBRARY REVENUE FUND	\$16,491	\$13,110	\$10,110
702	HELIPORT PROJECT-2011A BONDS	\$1,262	\$252,098	\$100
TOTAL REVENUES BY FUND		<u>\$85,680,502</u>	<u>\$68,603,978</u>	<u>\$66,810,822</u>



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**City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2013-2014**

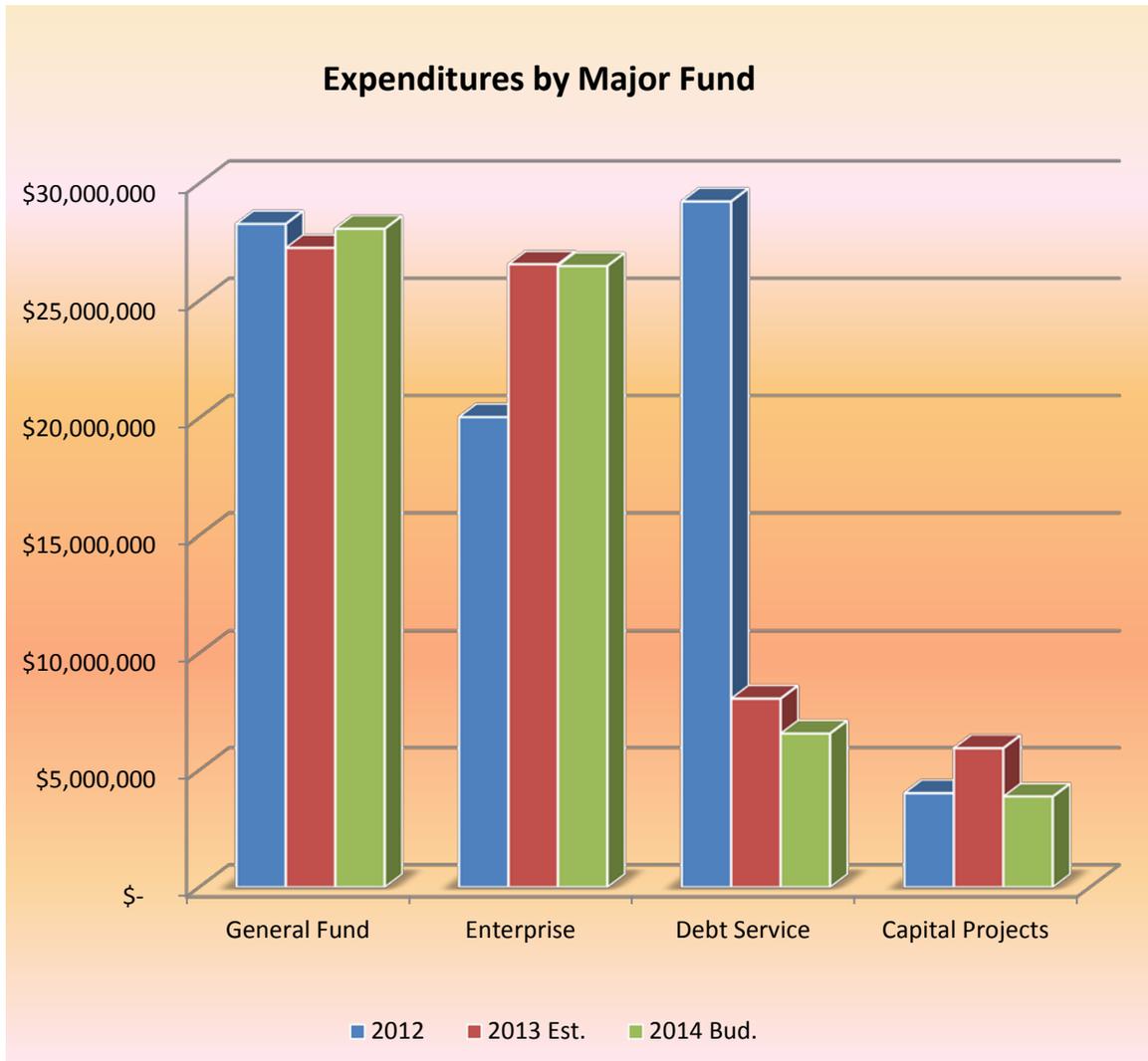


**Total Budgeted Expenditures
\$73,036,726**

CITY OF DESOTO
BUDGETED EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS - FY 2013-14

Fund No	Fund Name	Service &					Debt Service	Interfund Transfers	TOTAL
		Personnel Services	Supplies	Professional Fees	Capital Outlay				
101	GENERAL FUND	\$21,628,073	\$1,010,738	\$5,264,909	\$0	\$50,940	\$4,171,192	\$32,125,852	
102	PEG FUND	\$0	\$2,000	\$110,855	\$0	\$0	\$0	\$112,855	
103	PAYROLL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
104	BENEFITS TRUST FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
105	FLEXIBLE SPENDING FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
111	SW REGIONAL COMM. CENTER FUND	\$2,080,926	\$87,467	\$682,229	\$45,000	\$77,959	\$50,000	\$3,023,581	
112	CITY JAIL OPERATIONS	\$846,953	\$27,675	\$99,417	\$0	\$0	\$0	\$974,045	
118	PARK DEVELOPMENT CORP. FUND	\$0	\$0	\$0	\$0	\$243,375	\$210,600	\$453,975	
125	ECONOMIC DEVELOPMENT TRUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
209	POLICE DEPT.-STATE SEIZED FUND	\$0	\$7,000	\$3,000	\$0	\$0	\$0	\$10,000	
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	\$1,000	\$0	\$0	\$10,000	
221	HOTEL OCCUPANCY TAX FUND	\$4,623	\$0	\$509,314	\$0	\$0	\$114,039	\$627,976	
223	YOUTH SPORTS ASSOC-BASEBALL	\$0	\$0	\$26,000	\$0	\$0	\$0	\$26,000	
224	JUVENILE CASE MANAGER FUND	\$20,209	\$1,000	\$3,500	\$0	\$0	\$0	\$24,709	
225	MUNICIPAL COURT TECHNOLOGY	\$0	\$3,000	\$7,000	\$0	\$0	\$0	\$10,000	
226	MUNICIPAL COURT SECURITY FUND	\$5,020	\$5,000	\$3,500	\$25,000	\$0	\$10,000	\$48,520	
227	RECREATION REVOLVING FUND	\$72,074	\$26,500	\$256,375	\$10,000	\$0	\$70,000	\$434,949	
228	FIRE TRAINING FUND	\$155,432	\$41,000	\$57,900	\$0	\$0	\$47,373	\$301,705	
229	POLICE GRANT FUND	\$0	\$7,500	\$0	\$0	\$0	\$0	\$7,500	
230	ENERGY MANAGEMENT FUND	\$0	\$0	\$1,924,000	\$0	\$240,000	\$0	\$2,164,000	
231	SENIOR CENTER	\$0	\$0	\$13,225	\$0	\$0	\$0	\$13,225	
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	\$4,564	\$0	\$48,132	\$0	\$0	\$0	\$52,696	
239	YOUTH SPORTS ASSOC-BASKETBALL	\$0	\$0	\$21,000	\$0	\$0	\$0	\$21,000	
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	\$26,113	\$0	\$6,542,564	\$0	\$6,568,677	
347	DEBT SERVICE PARKS DEVELOPMENT	\$0	\$0	\$0	\$0	\$211,600	\$0	\$211,600	
401	FIRE PPE REPLACEMENT	\$0	\$90,663	\$0	\$0	\$0	\$0	\$90,663	
402	FIRE EQUIP. REPLACEMENT FUND	\$0	\$68,000	\$0	\$0	\$0	\$0	\$68,000	
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	\$63,000	\$0	\$0	\$0	\$0	\$63,000	
408	POOL MAINTENANCE FUND	\$0	\$0	\$54,000	\$0	\$0	\$0	\$54,000	
409	POLICE EQUIPMENT REPLACE FUND	\$0	\$80,269	\$0	\$0	\$0	\$0	\$80,269	
410	FACILITY MAINTENANCE	\$0	\$0	\$390,650	\$0	\$0	\$0	\$390,650	
412	ELECTRON.EQUIP.REPLACE.FUND	\$0	\$595,000	\$0	\$16,000	\$0	\$0	\$611,000	
413	SWRCC-EQUIPMENT REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
417	PARK LAND DEDICATION	\$0	\$0	\$0	\$47,000	\$0	\$0	\$47,000	
419	CAPITAL IMPR.-OTHER PUBL WKS	\$0	\$0	\$0	\$675,000	\$0	\$0	\$675,000	
420	EQUIPMENT REPLACEMENT FUND	\$0	\$50,700	\$0	\$293,200	\$152,300	\$100,000	\$596,200	
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	\$20,000	\$0	\$0	\$20,000	
468	2008 STREET IMPROVEMENTS GO'S	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000	
484	CLOSED-2007 TOWN CNTR GAR COS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
485	CLOSED-TWN CTR E.SIDE LNDSCAPE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
486	GENERAL FUND CAPITAL IMPROV	\$0	\$0	\$0	\$70,000	\$0	\$0	\$70,000	
489	2009 STREET IMPROVEMENTS GO	\$0	\$0	\$0	\$500,000	\$0	\$0	\$500,000	
490	2009 STREET IMPROVEMENTS CO	\$0	\$0	\$0	\$600,000	\$0	\$0	\$600,000	
502	PUBLIC UTILITY FUND	\$1,785,914	\$104,127	\$11,840,166	\$0	\$10,000	\$4,679,455	\$18,419,662	
503	WATER METER REPLACEMENT FUND	\$0	\$0	\$1,300,000	\$0	\$0	\$0	\$1,300,000	
504	WATER/SEWER EQUIP REPLACE FUND	\$0	\$0	\$0	\$175,300	\$0	\$0	\$175,300	
508	CIP-WATER & SEWER FUND	\$0	\$0	\$0	\$4,964,000	\$961,834	\$0	\$5,925,834	
522	STORM DRAINAGE UTILITY FUND	\$298,591	\$11,000	\$177,673	\$0	\$350	\$1,175,564	\$1,663,178	
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
528	DRAINAGE IMPROVEMENTS FUND	\$0	\$0	\$0	\$400,000	\$775,564	\$0	\$1,175,564	
552	SANITATION ENTERPRISE FUND	\$269,121	\$36,575	\$3,319,969	\$0	\$0	\$55,000	\$3,680,665	
553	SANITATION EQUIP REPLACE FUND	\$0	\$0	\$0	\$55,000	\$0	\$0	\$55,000	
624	LIBRARY REVENUE FUND	\$0	\$4,510	\$5,800	\$0	\$0	\$0	\$10,310	
702	HELIPORT PROJECT-2011A BONDS	\$0	\$0	\$640	\$50,000	\$0	\$0	\$50,640	
		\$27,171,500	\$2,405,274	\$26,226,966	\$7,966,500	\$9,266,486	\$10,683,223	\$83,719,949	

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



	<u>2012</u>	<u>2013Est.</u>	<u>2014 Bud.</u>
General Fund	\$28,274,279	\$27,249,657	\$28,067,515
Enterprise	\$20,037,413	\$26,550,703	\$26,485,184
Debt Service	\$29,232,441	\$ 8,060,878	\$ 6,568,677
Capital Projects	\$ 4,018,013	\$ 5,941,229	\$ 3,871,122

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 (Public Utility 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	Projected FY	Adopted FY	Planning FY
		2012	2013	2014	2015
101	GENERAL FUND	\$28,272,545	\$27,189,607	\$27,954,660	\$28,114,719
102	PEG FUND	\$1,734	\$60,050	\$112,855	\$62,855
103	PAYROLL FUND	\$0	\$0	\$0	\$0
104	BENEFITS TRUST FUND	\$0	\$0	\$0	\$0
105	FLEXIBLE SPENDING FUND	\$933	\$0	\$0	\$0
111	SW REGIONAL COMM. CENTER FUND	\$2,802,431	\$2,780,103	\$2,973,581	\$2,941,320
112	CITY JAIL OPERATIONS	\$784,580	\$844,936	\$974,045	\$979,397
118	PARK DEVELOPMENT CORP. FUND	\$151,120	\$0	\$243,375	\$0
209	POLICE DEPT.-STATE SEIZED FUND	\$10,230	\$40,000	\$10,000	\$10,000
210	POLICE DEPT.- FED SEIZED FUNDS	\$46,900	\$40,000	\$40,000	\$40,000
211	POLICE COMMUNITY-ORIENTED FUND	\$9,495	\$10,000	\$10,000	\$10,000
213	EMS SPECIAL REVENUE FUND	\$0	\$12,000	\$10,000	\$10,000
221	HOTEL OCCUPANCY TAX FUND	\$610,790	\$461,904	\$513,937	\$472,192
222	NANCE FARM FUND	\$141,023	\$0	\$0	\$0
223	YOUTH SPORTS ASSOC-BASEBALL	\$25,941	\$26,000	\$26,000	\$26,000
224	JUVENILE CASE MANAGER FUND	\$28,843	\$24,508	\$24,709	\$24,910
225	MUNICIPAL COURT TECHNOLOGY	\$16,781	\$25,500	\$10,000	\$11,000
226	MUNICIPAL COURT SECURITY FUND	\$1,196	\$47,620	\$38,520	\$14,620
227	RECREATION REVOLVING FUND	\$362,077	\$341,774	\$364,949	\$355,136
228	FIRE TRAINING FUND	\$253,230	\$259,140	\$254,332	\$258,233
229	POLICE GRANT FUND	\$3,293	\$8,230	\$7,500	\$7,000
230	ENERGY MANAGEMENT FUND	\$2,099,778	\$2,096,000	\$2,164,000	\$2,179,500
231	SENIOR CENTER	\$11,110	\$12,725	\$13,225	\$13,225
233	YOUTH SPORTS ASSOC-SOCCER	\$87,215	\$49,000	\$49,000	\$49,000
234	POLICE-HOMELAND SECURE GRANT	\$92,517	\$30,000	\$0	\$0
236	CLOSED-LONE STAR LIBRARY GRANT	\$617	\$0	\$0	\$0
237	HISTORICAL FOUNDATION	\$1,914	\$2,758	\$0	\$0
238	YOUTH SPORTS ASSOC-FOOTBALL	\$34,922	\$48,133	\$52,696	\$52,741
239	YOUTH SPORTS ASSOC-BASKETBALL	\$30,593	\$21,000	\$21,000	\$21,000
240	HEALTH FACILITIES DEVEL CORP	\$0	\$100	\$100	\$100
241	HOUSING FINANCE CORP	\$243	\$20,000	\$20,000	\$20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$0	\$250	\$250	\$250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$0	\$1,100	\$1,100	\$1,100
270	CANDLE MEADOW PID	\$85	\$0	\$0	\$0
264	FIRE GRANT FUND	\$18,279	\$42,000	\$0	\$0
305	BOND DEBT SERVICE FUND	\$29,232,441	\$8,060,878	\$6,568,677	\$6,568,677
347	DEBT SERVICE PARKS DEVELOPMENT	\$209,285	\$211,650	\$211,600	\$211,600
370	CLOSED-2001 CERT ESCROW	\$0	\$0	\$0	\$0
401	FIRE PPE REPLACEMENT	\$30,920	\$85,966	\$90,663	\$12,000
402	FIRE EQUIP. REPLACEMENT FUND	\$51,015	\$91,000	\$68,000	\$68,000
403	FURNITURE REPLACEMENT FUND	\$21,933	\$20,402	\$20,000	\$20,000
406	COMMAND VEHICLE FIRE	\$413	\$14,700	\$14,700	\$14,700
407	PARK MAINTENANCE	\$13,075	\$0	\$63,000	\$63,000
408	POOL MAINTENANCE FUND	\$5,690	\$22,600	\$54,000	\$16,400
409	POLICE EQUIPMENT REPLACE FUND	\$71,724	\$94,071	\$80,269	\$80,269
410	FACILITY MAINTENANCE	\$236,029	\$265,050	\$390,650	\$282,050
411	CLOSED-SWRCC RADIO REPLACEMENT	\$0	\$0	\$0	\$0
412	ELECTRON.EQUIP.REPLACE.FUND	\$201,151	\$163,000	\$611,000	\$208,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$0	\$0	\$0	\$0
417	PARK LAND DEDICATION	\$2,884	\$0	\$47,000	\$47,000
419	CAPITAL IMPR.-OTHER PUBL WKS	\$618,500	\$650,000	\$675,000	\$564,000
420	EQUIPMENT REPLACEMENT FUND	\$602,860	\$727,300	\$496,200	\$1,159,600
439	2007 PARK IMPROVEMENTS	\$15,000	\$0	\$0	\$0
463	CLOSED-2004 STREET IMPROVEMENT	\$0	\$0	\$0	\$0
465	CLOSED-2006 STREET IMPROVEMENT	\$0	\$0	\$0	\$0
467	2007 STREET IMPROVEMENTS	\$94,953	\$100,000	\$20,000	\$0
468	2008 STREET IMPROVEMENTS GO'S	\$241,948	\$157,000	\$20,000	\$0
486	GENERAL FUND CAPITAL IMPROV	\$25,558	\$269,500	\$70,000	\$70,000
487	CLOSED-2008 TOWN CTR GARG COS	\$0	\$0	\$0	\$0
489	2009 STREET IMPROVEMENTS GO	\$0	\$500,000	\$500,000	\$800,000
490	2009 STREET IMPROVEMENTS CO	\$1,262,469	\$2,300,000	\$600,000	\$400,000
502	PUBLIC UTILITY FUND	\$12,327,090	\$13,216,512	\$13,740,207	\$14,313,295
503	WATER METER REPLACEMENT FUND	\$389,388	\$467,163	\$1,300,000	\$470,000
504	WATER/SEWER EQUIP REPLACE FUND	\$10,495	\$132,800	\$175,300	\$270,400
508	CIP-WATER & SEWER FUND	\$2,636,596	\$6,578,459	\$5,925,834	\$4,321,834
522	STORM DRAINAGE UTILITY FUND	\$405,477	\$491,646	\$487,614	\$489,421
524	DRAINAGE EQUIP REPLACE FUND	\$0	\$0	\$0	\$30,900
528	DRAINAGE IMPROVEMENTS FUND	\$1,022,344	\$2,004,220	\$1,175,564	\$1,275,564
552	SANITATION ENTERPRISE FUND	\$3,246,023	\$3,612,903	\$3,625,665	\$3,643,720
553	SANITATION EQUIP REPLACE FUND	\$0	\$47,000	\$55,000	\$55,000
624	LIBRARY REVENUE FUND	\$21,093	\$15,810	\$10,310	\$10,310
702	HELIPORT PROJECT-2011A BONDS	\$521,892	\$480,640	\$50,640	\$640
	TOTAL EXPENDITURES BY FUND	\$89,418,659	\$75,274,708	\$73,036,726	\$71,140,678

GENERAL



FUND



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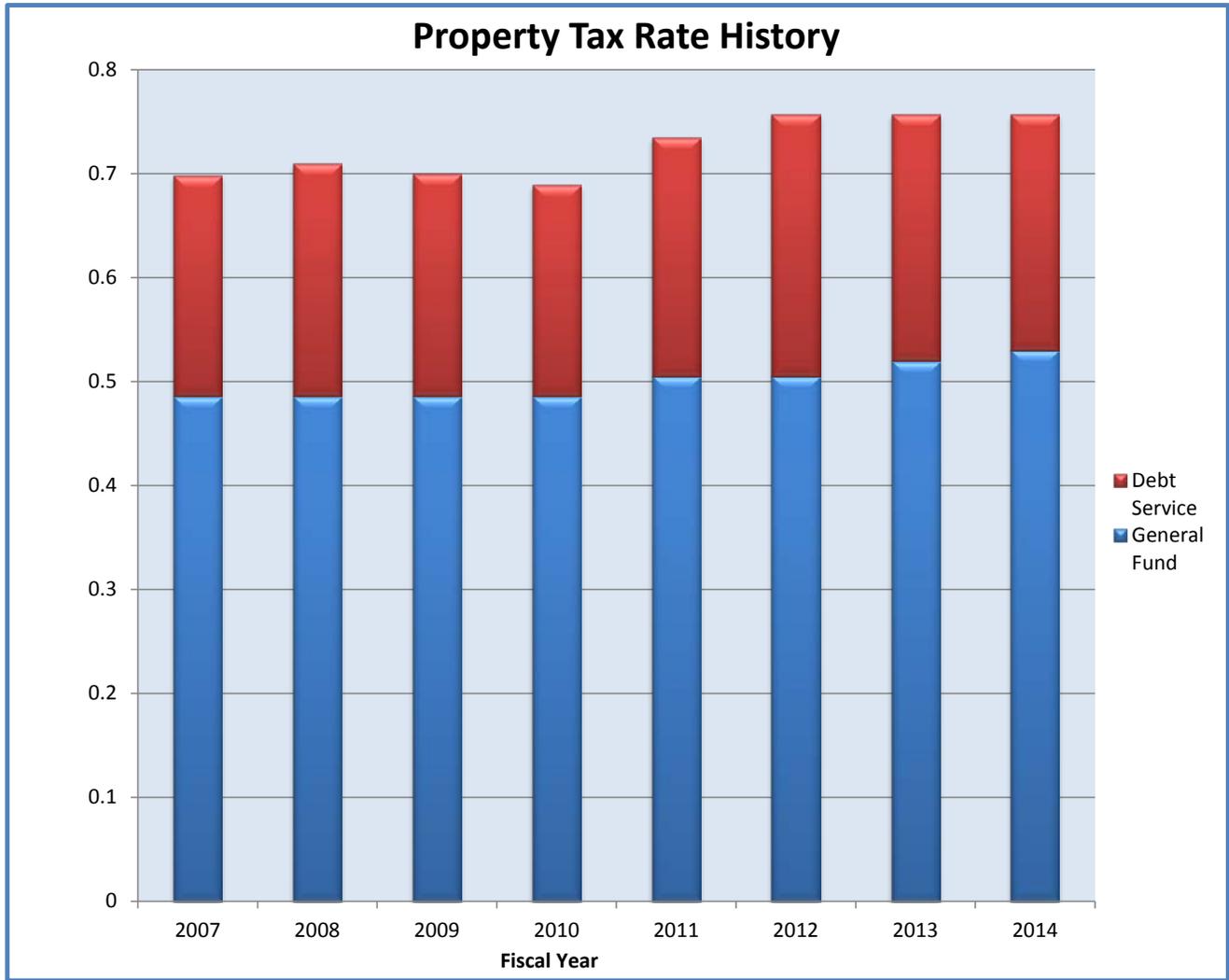
CITY OF DESOTO

GENERAL FUND

101 - 102

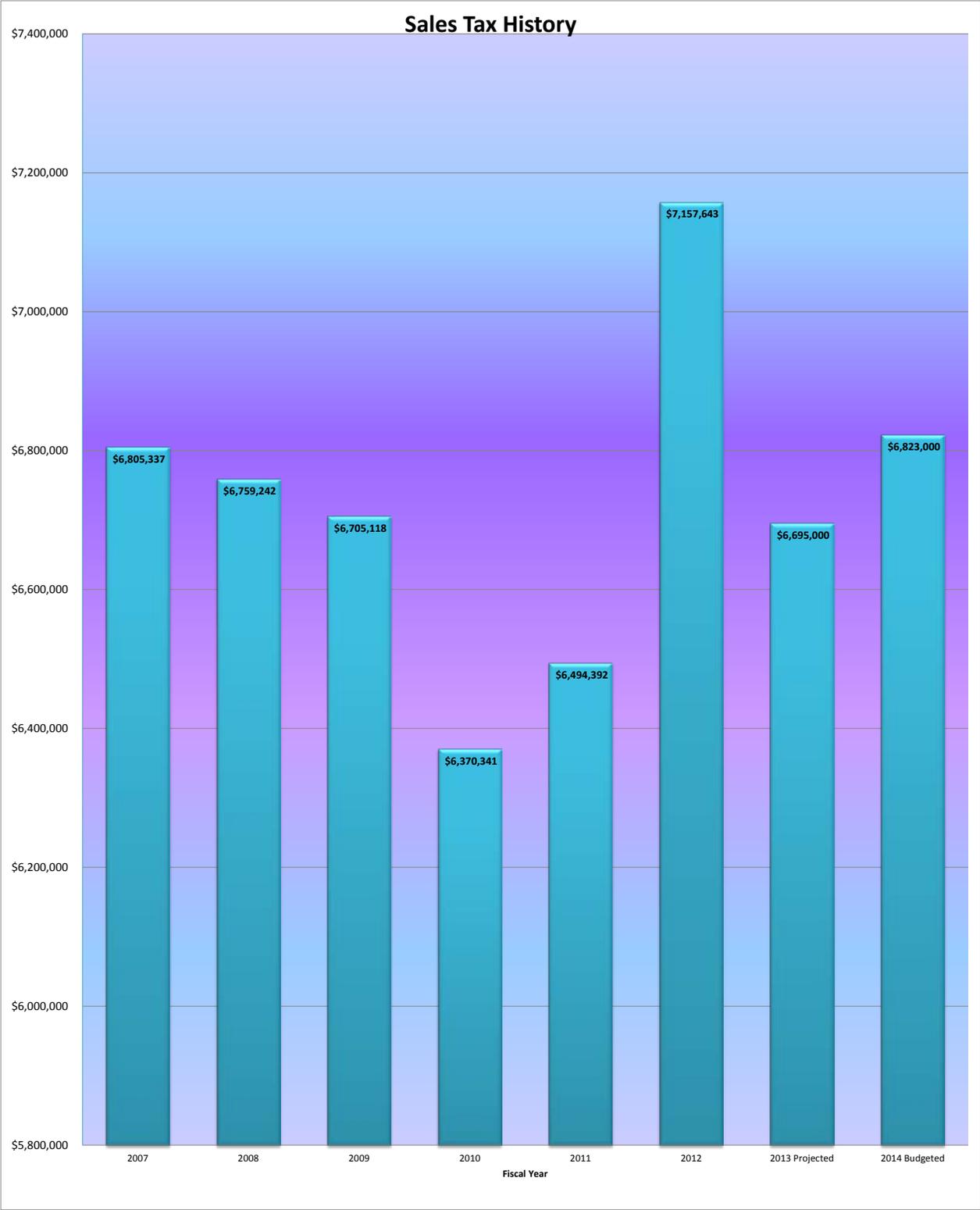
SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$7,055,925	\$7,652,977	\$7,652,977	\$7,075,048	\$ 6,361,736
REVENUES					
PROPERTY TAXES	\$14,774,132	\$15,141,445	\$15,141,445	\$15,965,411	\$15,965,411
FRANCHISE FEES	\$3,849,274	\$4,098,290	\$4,048,290	\$4,037,290	\$3,977,290
SALES TAXES	\$5,959,512	\$5,621,394	\$5,695,000	\$5,793,000	\$5,893,000
LICENSES & PERMITS	\$823,229	\$636,000	\$641,000	\$658,513	\$758,513
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FORFEITURES	\$889,401	\$1,008,000	\$1,008,000	\$1,108,000	\$1,108,000
INTERGOVERNMENTAL	\$677,701	\$491,874	\$550,007	\$509,807	\$509,807
INTEREST REVENUES	\$25,655	\$50,000	\$50,000	\$50,000	\$50,000
CHARGES FOR SERVICES	\$1,168,856	\$1,129,750	\$1,125,250	\$1,141,250	\$1,141,250
RECREATION FEES	\$260,569	\$225,272	\$251,667	\$226,050	\$226,050
MISCELLANEOUS	\$106,801	\$276,200	\$358,825	\$363,200	\$363,200
INTERFUND TRANSFERS	\$261,037	\$158,357	\$121,037	\$121,037	\$121,037
SOURCES	\$30,668,005	\$30,708,419	\$30,862,358	\$31,845,395	\$31,985,395
TOTAL AVAILABLE RESOURCES	\$ 37,723,930	\$ 38,361,396	\$ 38,515,335	\$ 38,920,443	\$38,347,131
APPROPRIATIONS					
PERSONNEL	\$20,359,815	\$21,075,415	\$21,112,777	\$21,628,073	\$21,999,101
SUPPLIES	\$911,451	\$1,000,439	\$950,740	\$1,012,738	\$1,050,795
SERVICES & PROFESSIONAL FEES	\$3,324,894	\$4,400,298	\$4,588,491	\$4,967,431	\$4,781,738
CAPITAL OUTLAY	\$44,528	\$29,840	\$29,840	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$4,670,523	\$4,140,130	\$4,140,630	\$3,991,192	\$4,098,155
DEBT SERVICE	\$51,673	\$50,940	\$50,940	\$50,940	\$50,940
OPERATING EXPENDITURES	\$29,362,883	\$30,697,062	\$30,873,419	\$31,650,374	\$31,980,729
USES OF FUND BALANCE					
FICA EXP.-EMPLOYER	\$7,362	\$0	\$0	\$0	\$0
WORKER'S COMPENSATION	\$265	\$0	\$0	\$0	\$0
TMRS-EMPLOYER	\$7,296	\$0	\$0	\$0	\$0
FINAL BENEFIT PAY EXPENSE	\$60,000	\$0	\$0	\$0	\$0
CONSULTANT SERVICES	\$0	\$0	\$0	\$0	\$0
TRANSIT STUDY	\$32,973	\$0	\$0	\$0	\$0
CLAIMS/LITIGATION EXP.	\$122,500	\$0	\$0	\$0	\$0
LIGHTING OF STREET SIGNS	\$51,780	\$35,000	\$35,000	\$45,000	\$0
RITES OF PASSAGE PROGRAM	\$0	\$0	\$0	\$0	\$0
SUMMER INTERN PROGRAM	\$20,763	\$25,000	\$25,000	\$25,000	\$25,000
ECONOMIC INCENTIVES	\$168,526	\$221,335	\$221,335	\$210,000	\$200,000
HAMPTON ROAD PILOT PROJECT	\$54,066	\$0	\$0	\$0	\$0
NEIGHBORHOOD GRANTS	\$19,995	\$0	\$0	\$0	\$0
BUSINESS GRANTS	\$35,000	\$0	\$0	\$0	\$0
USER FEE ANALYSIS	\$0	\$15,000	\$15,000	\$15,000	\$15,000
DESOTO READS	\$4,547	\$0	\$0	\$0	\$0
NEOGOV WORKFRCE MANGMNT PROG.	\$16,524	\$10,000	\$10,000	\$0	\$0
COMPREHENSIVE PLAN	\$0	\$50,000	\$50,000	\$50,000	\$0
PROJECT CREATE COMMUNITY EXP	\$10,000	\$10,000	\$10,000	\$0	\$0
CHRISTMAS EXPENSES	\$10,900	\$20,000	\$20,000	\$20,000	\$20,000
DPAC CONTRIBUTION	\$0	\$10,000	\$17,200	\$0	\$0
SUMMER YOUTH PROGRAM	\$58,940	\$75,000	\$75,000	\$0	\$0
FIREWORKS EXPENSES	\$11,500	\$30,000	\$30,000	\$35,000	\$35,000
TEXAS ONE:TIER 2	\$8,333	\$8,333	\$8,333	\$8,333	\$0
CORNER THEATER UPGRADE	\$6,800	\$0	\$0	\$0	\$0
TRANS TO 486 GF CAPITAL IMPROV	\$0	\$50,000	\$50,000	\$0	\$0
TRANS TO 108-STABILIZATION FD	\$0	\$0	\$0	\$500,000	\$250,000
TOTAL USES OF FUND BALANCE	\$708,070	\$559,668	\$566,868	\$908,333	\$545,000
TOTAL APPROPRIATIONS	\$30,070,953	\$31,256,730	\$31,440,287	\$32,558,707	\$32,525,729
FUND BALANCE-ENDING	\$7,652,977	\$7,104,666	\$7,075,048	\$6,361,736	\$5,821,402
Reserve Requirement - 60 days of Expenditures	4,826,775	5,046,092	5,075,083	5,202,801	5,257,106
Reserve Requirement %	16%	16%	16%	16%	16%
Amount over/(under) Reserve Requirement	2,826,202	2,058,574	1,999,966	1,158,935	564,296
Actual # days covered	95	84	84	73	66
Actual Total Reserve %	26%	23%	23%	20%	18%



<u>Fiscal Yr.</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
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
2014	0.53030	0.22710	0.75740

The General Fund 2014 tax rate of 53.03 cents per \$100 valuation includes a 1.04 cents increase for Maintenance and Operations expenditures. The Debt Service Fund 2013 tax rate of 22.71 cents per \$100 valuation includes a 1.04 cents decrease in principal and interest payments on bonded debt.



<u>Fiscal Year</u>	<u>Sales Tax</u>
2007	\$ 6,805,337
2008	\$ 6,759,242
2009	\$ 6,705,118
2010	\$ 6,370,341
2011	\$ 6,494,392
2012	\$ 7,157,643
2013 Projected	\$ 6,695,000
2014 Budgeted	\$ 6,823,000

CITY OF DESOTO
GENERAL FUND
101 - 102
REVENUES BY CATEGORY

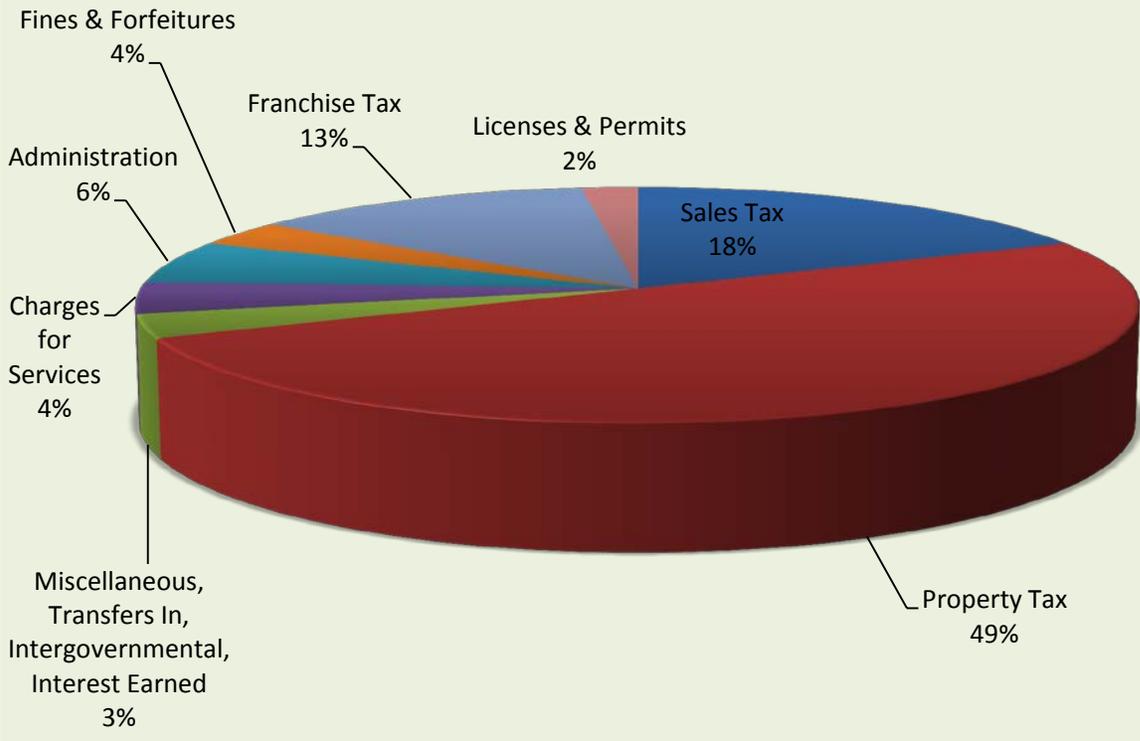
LINE ITEM REVENUES	ACTUALS FY 2012	BUDGET FY 2013	PROJECTED FY 2013	ADOPTED FY 2014	PLANNING FY 2015
FRANCHISE-ELECTRIC UTILITIES	\$1,471,970	\$1,485,000	\$1,485,000	\$1,485,000	\$1,485,000
FRANCHISE-NATURAL GAS UTILITY	\$407,964	\$510,000	\$460,000	\$460,000	\$425,000
FRANCHISE-TELEPHONE UTILITIES	\$248,441	\$301,000	\$301,000	\$275,000	\$250,000
FRANCHISE-CABLE TELEVISION	\$676,945	\$490,000	\$490,000	\$505,000	\$505,000
FRANCHISE-W & S UTILITIES(502)	\$675,432	\$962,290	\$962,290	\$962,290	\$962,290
911-EMERGENCY REV	\$368,522	\$350,000	\$350,000	\$350,000	\$350,000
FRANCHISE FEES	\$3,849,274	\$4,098,290	\$4,048,290	\$4,037,290	\$3,977,290
CURRENT TAXES	\$13,824,589	\$13,932,901	\$13,932,901	\$14,956,867	\$14,956,867
PAYMENT IN LIEU OF PROP. TAXES	\$590,619	\$688,544	\$688,544	\$688,544	\$688,544
DELINQUENT TAXES	\$232,761	\$300,000	\$300,000	\$200,000	\$200,000
PENALTIES & INTEREST	\$126,163	\$220,000	\$220,000	\$120,000	\$120,000
PROPERTY TAXES	\$14,774,132	\$15,141,445	\$15,141,445	\$15,965,411	\$15,965,411
SALES TAX	\$3,952,686	\$3,692,394	\$3,766,000	\$3,810,000	\$3,910,000
MIXED DRINK TAX	\$30,483	\$33,000	\$33,000	\$33,000	\$33,000
SALES TAX FOR PROP TAX REDUCT.	\$1,976,343	\$1,896,000	\$1,896,000	\$1,950,000	\$1,950,000
SALES TAX	\$5,959,512	\$5,621,394	\$5,695,000	\$5,793,000	\$5,893,000
BUILDING PERMITS	\$658,353	\$425,000	\$480,000	\$447,513	\$547,513
DEVELOPMENT PERMIT FEES	\$21,715	\$20,000	\$20,000	\$20,000	\$20,000
BEVERAGE PERMITS & FEES	\$90	\$0	\$0	\$0	\$0
ALARM PERMITS REVENUE	\$134,227	\$180,000	\$130,000	\$180,000	\$180,000
ZONING & APPLICATION FEES	\$8,844	\$11,000	\$11,000	\$11,000	\$11,000
LICENSES & PERMITS	\$823,229	\$636,000	\$641,000	\$658,513	\$758,513
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	\$793,625	\$904,000	\$904,000	\$1,004,000	\$1,004,000
COURT TAX RETAINAGE	\$39,637	\$48,000	\$48,000	\$48,000	\$48,000
VEHICLE STORAGE & IMP FEES	\$12,411	\$10,000	\$10,000	\$10,000	\$10,000
DOG TAGS & FINES	\$100	\$0	\$0	\$0	\$0
LIBRARY FINES	\$43,628	\$46,000	\$46,000	\$46,000	\$46,000
FINES & FORFEITURES	\$889,401	\$1,008,000	\$1,008,000	\$1,108,000	\$1,108,000
INTERGOVERNMENTAL REVENUE	\$284,300	\$144,874	\$136,007	\$136,007	\$136,007
INTERGOVERNMENTAL REIMBURSE	\$42,164	\$0	\$0	\$26,800	\$26,800
INTERGOV'T REIMBURSE-CDBG GRNT	\$0	\$67,000	\$67,000	\$0	\$0
INTERGOVT-DESOTO ISD	\$351,238	\$280,000	\$347,000	\$347,000	\$347,000
INTERGOVERNMENTAL	\$677,701	\$491,874	\$550,007	\$509,807	\$509,807

REVENUES BY CATEGORY

LINE ITEM REVENUES	ACTUALS FY 2012	BUDGET FY 2013	PROJECTED FY 2013	ADOPTED FY 2014	PLANNING FY 2015
INTEREST REVENUE	\$25,655	\$50,000	\$50,000	\$50,000	\$50,000
FIRE & AMBULANCE RUNS	\$17,750	\$18,000	\$18,000	\$18,000	\$18,000
AMBULANCE SERVICE CHARGE	\$973,955	\$950,000	\$950,000	\$950,000	\$950,000
FIRE PREVENTION INSPECTIONS	\$11,202	\$5,250	\$5,250	\$5,250	\$5,250
LIBRARY INTERNET PRINTING	\$8,157	\$4,500	\$8,000	\$11,000	\$11,000
MOWING REVENUE	\$109,468	\$100,000	\$100,000	\$105,000	\$105,000
HEALTH INSPECTIONS	\$45,645	\$50,000	\$42,000	\$50,000	\$50,000
NSF COLL. & SERVICE FEES	(\$1,895)	\$0	\$0	\$0	\$0
MAPS & PUBLICATIONS	\$4,575	\$2,000	\$2,000	\$2,000	\$2,000
CHARGES FOR SERVICES	\$1,168,856	\$1,129,750	\$1,125,250	\$1,141,250	\$1,141,250
PAVILION RENTAL	\$11,425	\$9,000	\$7,000	\$9,000	\$9,000
LINEN SERVICE FEES	\$7,358	\$5,000	\$7,500	\$5,000	\$5,000
RECREATION ID CARDS	\$0	\$0	\$0	\$750	\$750
POOL RENTALS	\$9,968	\$5,000	\$9,900	\$5,000	\$5,000
SWIM LESSONS	\$21,650	\$11,500	\$21,600	\$11,500	\$11,500
CONCESSION REVENUE	\$1,784	\$3,272	\$3,667	\$3,300	\$3,300
SWIM POOL DAILY ADMISSION	\$58,504	\$48,000	\$58,500	\$48,000	\$48,000
CIVIC CENTER REVENUES	\$131,045	\$125,000	\$125,000	\$125,000	\$125,000
GRIMES PARK FACILITY REVENUE	\$0	\$3,500	\$3,500	\$3,500	\$3,500
RECREATION PASSES	\$18,836	\$15,000	\$15,000	\$15,000	\$15,000
RECREATION FEES	\$260,569	\$225,272	\$251,667	\$226,050	\$226,050
DONATIONS/SPONSORSHIPS	\$1,566	\$0	\$0	\$0	\$0
CONTRIBUTIONS-USP	\$0	\$0	\$10,625	\$11,000	\$11,000
MISC REVENUE-INSURANCE REIMBUR	\$0	\$0	\$22,000	\$72,000	\$72,000
MISCELLANEOUS REVENUE	\$83,535	\$75,000	\$125,000	\$75,000	\$75,000
FINANCE ADMIN FEE-111 SWRCC	\$0	\$27,000	\$27,000	\$27,000	\$27,000
UNUSED MATCHING GRANT FUNDS	\$654	\$0	\$0	\$0	\$0
FILING FEE FOR CANDIDATES	\$300	\$200	\$200	\$200	\$200
REVENUES FROM LEASE/RENT	\$9,878	\$84,000	\$84,000	\$88,000	\$88,000
AUCTION PROCEEDS	\$0	\$90,000	\$90,000	\$90,000	\$90,000
REBATE FROM ONCOR	\$10,868	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$106,801	\$276,200	\$358,825	\$363,200	\$363,200
TRANS FROM 226-COURT SECURITY	\$0	\$10,000	\$10,000	\$10,000	\$10,000
TRANS FROM 228-FIRE TRAINING	\$11,037	\$11,037	\$11,037	\$11,037	\$11,037
TRANS FROM 401-FIRE PPE REPLAC	\$0	\$37,320	\$0	\$0	\$0
TRANS FROM 420 EQUIP REPLACE	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000
INTERFUND TRANSFERS	\$261,037	\$158,357	\$121,037	\$121,037	\$121,037
TOTAL REVENUES	\$30,668,005	\$30,708,419	\$30,862,358	\$31,845,395	\$31,985,395

General Fund Revenues

Total Budget \$31,845,395



CITY OF DESOTO

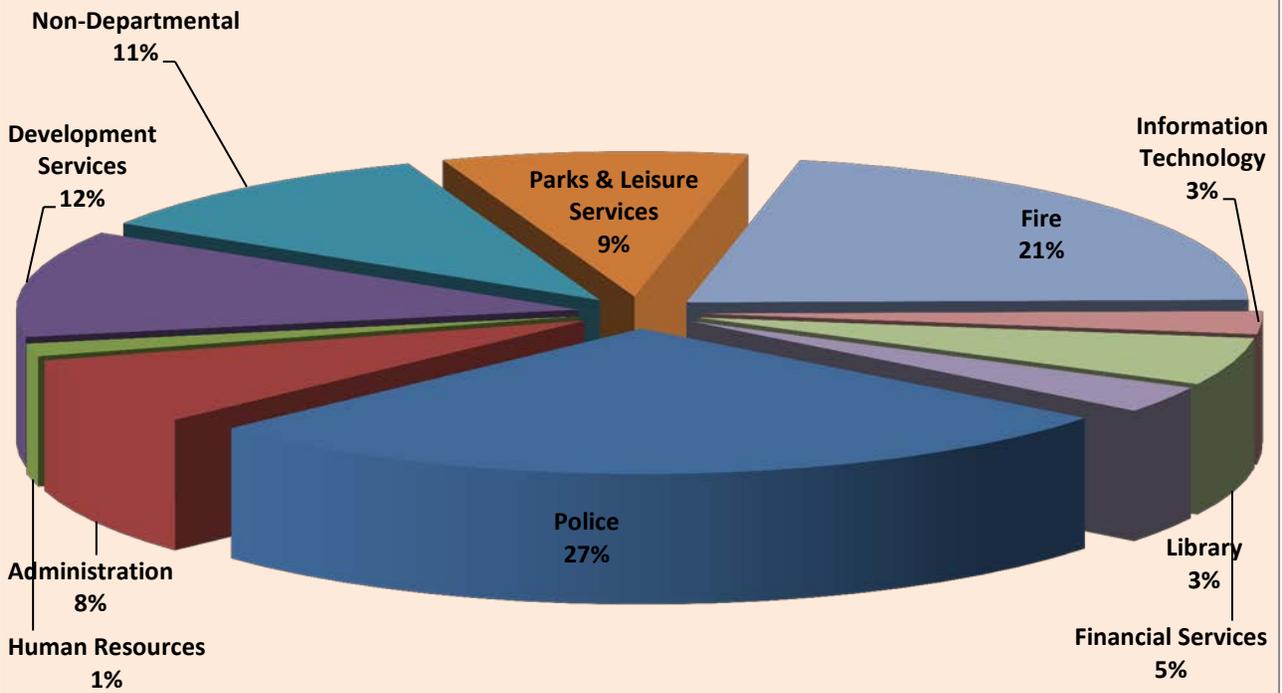
GENERAL FUND

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EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	\$196,686	\$211,662	\$211,662	\$224,785	\$224,549
RECORDS MANAGEMENT	\$74,150	\$72,407	\$72,425	\$58,528	\$58,898
CITY MANAGER'S OFFICE	\$554,038	\$527,834	\$525,824	\$561,003	\$563,414
COMM INITIATIVES	\$146,328	\$165,942	\$166,176	\$171,430	\$171,335
ENVIRONMENTAL HEALTH	\$253,869	\$106,488	\$105,908	\$107,954	\$108,607
ACTION CENTER	\$421	\$156,379	\$156,079	\$152,301	\$153,491
FACILITY MAINTENANCE	\$865,852	\$1,094,182	\$1,104,282	\$1,114,651	\$961,666
TOTAL	\$2,091,344	\$2,334,894	\$2,342,356	\$2,390,652	\$2,241,960
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	\$803,972	\$865,230	\$868,330	\$947,997	\$938,081
MUNICIPAL COURT	\$356,239	\$444,024	\$444,024	\$564,983	\$566,810
PURCHASING	\$105,549	\$151,657	\$151,657	\$164,455	\$136,829
TOTAL	\$1,265,761	\$1,460,911	\$1,464,011	\$1,677,435	\$1,641,720
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	\$448,349	\$467,663	\$475,913	\$481,080	\$475,203
BUILDING INSPECTIONS	\$262,658	\$275,474	\$360,674	\$300,703	\$280,207
PLANNING & ZONING	\$213,817	\$252,409	\$241,833	\$251,210	\$252,324
STREET MAINTENANCE	\$1,809,654	\$1,878,201	\$1,875,651	\$1,930,600	\$2,019,008
EQUIPMENT SERVICES	\$708,756	\$770,321	\$756,671	\$799,365	\$836,921
TOTAL	\$3,443,234	\$3,644,068	\$3,710,742	\$3,762,958	\$3,863,663
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	\$1,277,940	\$1,377,015	\$1,377,015	\$1,320,171	\$1,368,458
SENIOR CENTER	\$192,278	\$215,580	\$215,580	\$209,833	\$252,885
BUILDING SERVICES	\$362,521	\$401,017	\$401,017	\$404,684	\$407,331
RECREATION & CIVIC CENTER	\$617,637	\$626,247	\$626,247	\$654,705	\$687,429
SEASONAL PROGRAMS	\$0	\$0	\$0	\$75,000	\$75,000
AQUATICS	\$109,215	\$114,987	\$114,987	\$115,755	\$116,532
TOTAL	\$2,559,592	\$2,734,846	\$2,734,846	\$2,780,148	\$2,907,635
POLICE DEPARTMENT					
POLICE OPERATIONS	\$7,823,464	\$7,975,166	\$7,459,516	\$7,661,203	\$7,739,864
ANIMAL CONTROL	\$261,520	\$356,745	\$409,264	\$385,210	\$386,445
CODE ENFORCEMENT	\$206,839	\$298,512	\$298,512	\$289,016	\$291,002
SCHOOL RESOURCE OFFICERS	\$0	\$0	\$550,050	\$354,218	\$439,164
TOTAL	\$8,291,823	\$8,630,423	\$8,717,342	\$8,689,647	\$8,856,475
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	\$6,703,089	\$6,848,799	\$6,848,799	\$6,684,708	\$6,986,146
FIRE PREVENTION	\$101,017	\$112,331	\$112,331	\$112,673	\$111,965
TOTAL	\$6,804,105	\$6,961,130	\$6,961,130	\$6,797,381	\$7,098,111
LIBRARY SERVICES	\$852,422	\$911,704	\$899,297	\$944,575	\$945,024
INFORMATION TECHNOLOGY	\$682,153	\$700,952	\$703,952	\$806,783	\$881,784
HUMAN RESOURCES					
HUMAN RESOURCES	\$328,157	\$364,807	\$364,807	\$409,160	\$373,387
CIVIL SERVICE	\$39,963	\$40,565	\$40,565	\$40,565	\$40,565
TOTAL	\$368,120	\$405,372	\$405,372	\$449,725	\$413,952
NONDEPARTMENTAL	\$3,004,328	\$2,921,629	\$2,934,371	\$3,351,070	\$3,130,405
OPERATING EXPENDITURES	\$29,362,883	\$30,705,929	\$30,873,419	\$31,650,374	\$31,980,729
USE OF FUND BALANCE	\$708,070	\$559,668	\$566,868	\$908,333	\$545,000
TOTAL EXPENDITURES	\$30,070,953	\$31,265,597	\$31,440,287	\$32,558,707	\$32,525,729

General Fund Expenditures Total Budget \$31,650,374



CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$1,018,143	\$989,950	\$990,012	\$1,000,125	\$1,005,848
SUPPLIES	\$18,024	\$26,197	\$27,017	\$26,097	\$25,247
SERVICES & PROFESSIONAL FEES	\$342,510	\$373,465	\$380,045	\$410,779	\$410,199
TRANSFERS	\$712,666	\$945,282	\$945,282	\$953,651	\$800,666
TOTAL	\$2,091,344	\$2,334,894	\$2,342,356	\$2,390,652	\$2,241,960

PERSONNEL:

Full Time	11	10	10	10	10
Part Time	0	0	0	0	0

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				
DEPARTMENT	101-001-010		PROGRAM/ACTIVITY	
GENERAL ADMINISTRATION			COUNCIL/CITY SECRETARY	
MISSION/PROGRAM DESCRIPTION				
<p>The City of DeSoto is a Home Rule Municipality functioning as a Council-Mayor form of government. The latest Home Rule Charter was adopted on May 12, 2012. The City Council is composed of seven members: a Mayor, elected at large, and six councilmembers. Members of the City Council shall be elected by place. The City Council appoints the City Manager, the City Attorney, the Municipal Court Judge, City Secretary and all Boards and Commission members. The City Council sets policy and establishes all Ordinances. The City Secretary is responsible for recording, publishing, indexing, and maintaining City Council minutes, Ordinances, Resolutions and other legal documents of the City of DeSoto; administering elections; and providing support to the City Council and the City Manager's Office. In essence, the purpose of the department is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services.</p>				
GOALS AND OBJECTIVES				
<p>* It is the City Secretary's responsibility to attend all City Council Meetings, taking notes which document discussions & actions of the City Council. Prepare and submit meeting minutes during the next City Council Meeting for approval.</p> <p>*Notifications of flag protocol are made to the staff and citizens through emails, city website and Facebook pages routinely and as necessary.</p> <p>*Organizing City Council meetings by setting up physical materials used in the City Council Conference Room and the Council Chambers as well as ensuring any electronic devices are maintained and are in good working order (Granicus, Voting Machine, Laptop, iPad).</p> <p>* The City Secretary obtains signatures for Ordinances and Resolutions on behalf of the Council. Once finalized both are published on the City website for viewing. Ordinances are published in the local newspaper.</p> <p>* The City Secretary prepares proclamations and obtains all signatures then presents as necessary.</p> <p>* It is the City Secretary's responsibility to administer elections on behalf of the City. Calling an election is done by Ordinance and requires the coordination of the Dallas County Elections officials to set up equipment and staff. All advertising and posting requirements, acceptance of candidate paperwork, ballot drawing, swearing in protocol, and other miscellaneous requirements of elected candidate prior to taking office are handled in the City Secretary's Office.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of published minutes	22	19	22	21
Number of flag notifications	8	12	9	11
Number of Council meetings	46	40	43	44
Number of Elections Held	1	1	3	1
Number of Ordinances published	28	34	31	32
Number of Resolutions approved	30	26	19	21
Number of Proclamations prepared	N/A	N/A	23	15
Efficiency/Effectiveness Measures				
M&O budget per capita	\$3.66	\$4.01	\$4.32	\$4.58
M&O budget % of General Fund budget	0.6%	0.7%	0.7%	0.7%
Average number of voters for City elections	N/A	6.28%	6.73%	6.73%
Percentage of publishable minutes prepared within two weeks	N/A	N/A	100	100
Percentage of ordinances processed within five days	N/A	N/A	100	100
Percentage of resolutions processed within five days	N/A	N/A	100	100

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$96,320	\$96,959	\$96,959	\$96,232	\$96,846
SUPPLIES	\$11,763	\$17,215	\$17,215	\$18,065	\$17,215
SERVICES & PROFESSIONAL FEES	\$88,603	\$97,488	\$97,488	\$110,488	\$110,488
TOTAL	\$196,686	\$211,662	\$211,662	\$224,785	224,549

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-011	RECORDS MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				
<p>The role of the Records Management Department is to improve citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records. The purpose of this position is to provide administrative support to the department. This is accomplished answering the phone and responding to inquiries; greeting customers; providing general assistance; composing correspondence; completing forms; gathering materials and supplies for City Council & Supervisors; taking payments for services; processing monies for deposit; and completing related administrative tasks. Additional duties include processing records and report; maintaining documents and records; and completing projects as assigned. Within this role, other responsibilities include, but are not limited to, directing and processing requests to personnel; scheduling and maintaining calendars; making travel arrangements; composing, forwarding and retaining documents and certifications; identifying and analyzing issues; preparing, proofing & editing, and submitting agenda items; and preparing and submitting special reports, and related documents. (i.e.: Congratulatory Letters, Proclamations, etc.)</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Process public information requests through the Go Request system. * Purge of annual records with an annual records destruction according to the Texas State Library and Archives Commission. * Publication of the City Agenda through the City website and Granicus. * Administer the Records Management Policy & Procedures in accordance with State Law. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected/Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of public information requests	1,958	2,003	1,841	1,900
Number of agendas published	46	40	43	44
Number of Records Destruction Events	1	1	1	1
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$1.35	\$1.51	\$1.48	\$1.19
M&O budget % of General Fund budget	0.2%	0.2%	0.2%	0.2%
Percentage of public information requests completed within ten days	N/A	88	76	87
Percentage of agendas published within 72 hours	100%	100	100	100
Avg. (in lbs.) documents purged	7,488	4,783	4,500	4,500

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$69,688	\$65,380	\$65,398	\$51,501	\$51,871
SUPPLIES	\$376	\$389	\$389	\$389	\$389
SERVICES & PROFESSIONAL FEES	\$4,086	\$6,638	\$6,638	\$6,638	\$6,638
TOTAL	\$74,150	\$72,407	\$72,425	\$58,528	\$58,898

PERSONNEL:

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

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				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
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 is ultimately responsible for all services provided by the City. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, appoints members of the Civil Service Commission, and has administrative oversight of all City departments, programs, and projects.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Oversee the implementation of all Council objectives listed in the Council Business Plan for all departments and provide semi-annual reports to the City Council. * Promote fiscal responsibility by creating and presenting for Council approval the City budget. * Ensure the prosperity of the City by administering the Risk Management Program. * Promote professional growth amongst Management Team staff. * Maintain the "open government" philosophy by publishing and distributing the City Lights Newsletter. * Maintain the "open government" philosophy by filming and broadcasting public meetings. * Maintain the "open government" philosophy by posting timely City information to social media sites. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factors	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of City Council Business Plan Objectives	71	75	75	66
Number of Public Meetings Filmed and Broadcasted	32	36	32	34
Number of City Lights Newsletters Published	12	12	12	12
Number of Social Media Postings on Facebook, Twitter, YouTube	183	407	550	575
Number of City Council and Planning & Zoning Meetings Broadcasted	30	36	32	34
Number of Management Team Members	15	15	16	17
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$13.80	\$11.30	\$10.72	\$11.44
M&O Budget Percentage of General Fund Budget	2.2%	1.8%	1.7%	1.7%
Average Percentage of Ongoing Objectives	3%	1%	10%	1%
Average Percentage of In Progress Objectives	28%	23%	16%	1%
Average Percentage of Complete Objectives	55%	65%	64%	97%
Average Percentage of Incomplete, On Hold, or Omitted Objectives	14%	11%	10%	1%
Number of Homes Receiving City Lights Newsletters	16800	16800	16800	16800
Number of Management Team Members Actively Participating in Professional Organizations	15	15	16	17

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$498,252	\$452,997	\$452,997	\$480,558	\$482,969
SUPPLIES	\$2,985	\$5,918	\$7,218	\$5,218	\$5,218
SERVICES & PROFESSIONAL FEES	\$52,800	\$68,919	\$65,609	\$75,227	\$75,227
TOTAL	\$554,038	\$527,834	\$525,824	\$561,003	\$563,414

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-013	COMMUNITY INITIATIVES		
MISSION/PROGRAM DESCRIPTION				
Community Initiatives is responsible for maintaining and organizing community programs and activities which involve residents, civic organizations, HOA/neighborhood groups, churches, businesses and schools such as: Adopt-A-Street program, Civic Academy, HOA Involvement Workshop and recycling event. Other responsibilities include oversight of the sanitation contract for residential and commercial solid waste. Community Initiatives is liaison to over sixty (60) homeowners'/neighborhood groups.				
GOALS AND OBJECTIVES				
<p>*Facilitate open communication and community participation with citizens and homeowners'/neighborhood organizations through email distributions and the Mayor's 360° Quarterly meetings.</p> <p>* Communicate with residents and the solid waste contractor regarding concerns, complaints, and damages by utilizing a CRM system known as Go Request.</p> <p>* Provide court order community service opportunities for DeSoto residents through the Adopt-A-Street program. This is a cooperative effort with Dallas County and the Volunteer Center of Dallas.</p> <p>* Offer volunteer opportunities for residents, civic groups and businesses with quality programs such as the Adopt-A-Street program and the Civic Academy. The Adopt-A-Street program brings awareness to litter and recycling while keeping DeSoto a clean community. The Civic Academy provides citizens insight to their local government.</p> <p>* Host an annual Adopt-A-Street banquet in cooperation with Keep DeSoto Beautiful to show appreciation to volunteers to their service.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of HOA meetings	14	14	14	15
Number of HOA online distributions	20	38	42	40
Number of community service hours	275	321	375	375
Number of HOA/neighborhood groups	63	63	64	64
Number of Adopt-A-Street volunteers	45	43	44	45
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.97	\$2.98	\$3.39	\$3.50
M&O budget % of General Fund budget	0.5%	0.5%	0.5%	0.5%
Average number of attendees for Mayor's meetings	21	19	25	30
Average number of attendees for the Adopt-A-Street program	100	100	175	150
Average number (in hrs.) volunteer time	115	197	250	250
Average number of HOA Involvement Workshop attendees	65	28	44	45

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$143,520	\$160,632	\$160,676	\$161,014	\$161,999
SUPPLIES	\$832	\$1,000	\$1,000	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$1,976	\$4,310	\$4,500	\$9,416	\$8,336
TOTAL	\$146,328	\$165,942	\$166,176	\$171,430	\$171,335

PERSONNEL:

Full Time	2	2	2	2	2
Part Time	0	0	0	0	0

ACTIVITY SUMMARY

<u>DEPARTMENT</u> GENERAL ADMINISTRATION	<u>ACCOUNT</u> 101-001-014	<u>PROGRAM/ACTIVITY</u> ENVIRONMENTAL HEALTH
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MISSION/PROGRAM DESCRIPTION

Environmental Health's mission is to protect the health of the general public by minimizing the risk of disease and injury via consumer protection programs such as the inspection of food service establishments, day care centers, foster homes and public/semi-public swimming pools. Environmental Health also directly intervenes in disease transmission by investigating all communicable disease cases within the City and by controlling inspect and rodent vectors in neighborhoods. The Division also protects the environment by minimizing pollution sources through inspecting commercial facilities, responding to hazardous material spills and managing the City's household hazardous waste program. The Environmental Health Division also provides necessary health-related training.

GOALS AND OBJECTIVES

- * Inspect permitted retail food establishments. Permitted retail food establishments are categorized according to risk factors involved with food preparation. High risk establishments perform extensive preparation of potentially hazardous foods and serve on reusable tableware. Medium risk establishments perform limited preparation of potentially hazardous foods and serve on disposable tableware. Low risk establishments serve primarily pre-packaged foods with no on-site preparation. Permitted food establishments include; restaurants, daycares, schools, hospitals and retail food stores
- * Inspect foster homes by request
- * Inspect public and semi-public swimming pools. This function is seasonal and includes swimming pools/spas at the following facilities - hotels, home owner associations, multi-family facilities and health clubs.
- * Provide necessary health-related training. This include food handler card training, food manager certification, swimming pool certification and public education.
- * Issue inspection based permits and training certificates/cards

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actual FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of retail food establishments	170	163	171	175
Number of public and semi-public swimming pools	26	27	28	28
Number of foster homes	38	60	65	70
Number of total inspections performed	374	393	416	428
Number of Health-related trainings provided	33	31	32	32
Number of Health-related emails provided to permittees	n/a	12	12	12
Number of recognized food establishments - Award of Excellence	21	23	22	22
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$4.48	\$5.18	\$2.16	\$2.20
M&O budget % of General Fund budget	0.7%	0.8%	0.3%	0.3%
Average retail food establishment inspection score	93.5	93.10	93.2	93
Average number of inspections per permitted food establishment	1.60	1.60	1.60	1.70
Average violations per swimming pool inspection	3.95	4.3	4	4
Average safety violations per foster home inspection	1.2	1.42	1.48	1.45
Average number of attendees per Health-related training provided	10	9	9	9

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$210,363	\$102,478	\$102,478	\$103,494	\$104,147
SUPPLIES	\$2,068	\$600	\$420	\$650	\$650
SERVICES & PROFESSIONAL FEES	\$41,437	\$3,410	\$3,010	\$3,810	\$3,810
TOTAL	\$253,869	\$106,488	\$105,908	\$107,954	\$108,607

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-015	ACTION CENTER		
MISSION/PROGRAM DESCRIPTION				
The Action Center provides citizens with a hassle-free method of obtaining information via telephone, website, citizen email, or the Go Request system to request city services. The Action Center is also responsible for all mail duties such as distributing, postage, and notifying staff of package deliveries. The Action Center consists of two Customer Service Representatives.				
GOALS AND OBJECTIVES				
<p>*The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.</p> <p>* Action Center staff is responsible for distributing mail and notifies all departments of mail or package deliveries via email each normal business day to secure packages.</p> <p>*It is the Action Center's responsibility to address citizen concerns in a timely manner through email and follow-up with surveys sent to residents through the Go Request system.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of completed surveys returned	417	868	698	700
Number of citizen inquiries	7,334	8,117	6,050	7,500
Number of Action Center follow-ups	1,466	2,503	2,175	2,000
Number of mail distribution days	216	211	248	248
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	N/A	N/A	\$3.19	\$3.11
M&O budget % of General Fund budget	N/A	N/A	0.5%	0.5%
Average (in days) follow-up on Action Center emails	1	1	1	1
Average (in hrs.) to notify staff of packages	4	2	2	2
Average (in hrs.) to 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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$0	\$111,504	\$111,504	\$107,326	\$108,016
SUPPLIES	\$0	\$1,075	\$775	\$775	\$775
SERVICES & PROFESSIONAL FEES	\$421	\$43,800	\$43,800	\$44,200	\$44,700
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL	\$421	\$156,379	\$156,079	\$152,301	\$153,491

PERSONNEL:

Full Time	0	2	2	2	2
Part Time	0	0	0	0	0

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-020	FACILITY MAINTENANCE

MISSION/PROGRAM DESCRIPTION

Facility Maintenance function is to maintain City buildings including both 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, roofing, and general maintenance repairs. Utility services including; electricity, gas and water are managed under this division.

GOALS AND OBJECTIVES

- * Make repairs and improvements to City facilities as needed. Maintenance is contracted through TRIAD, a third-party vendor, and work orders are processed through Go Request.
- * Monitor and manage allocated budgetary funds for Facility Maintenance. The City has a 10 Year Maintenance schedule to inventory and keep track of maintenance repairs.
- * Oversee and manage utility budget including; electricity, gas and water.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actual FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of building/facilities	12	12	11	11
Number of facility maintenance work orders completed	996	1,030	1,100	1,150
Number of electricity invoices/ESIIDs per month	115	116	117	118
Number of Atmos Energy gas invoices per month	7	7	7	7
Number of water invoices per month (Facilities and Parks)	2	2	2	2
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$16.86	\$17.65	\$22.51	\$22.73
M&O budget % of General Fund budget	1.7%	2.9%	3.5%	3.4%
Percentage of work orders completed within 3 days	70.5	73.2	74.25	75
Average cost per work order completed	\$127.50	\$126.21	128	130
Average time (days) to complete work orders	1.65 days	1.74 days	1.61 days	1.60 days

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
SERVICES & PROFESSIONAL FEES	\$153,186	\$148,900	\$159,000	\$161,000	\$161,000
TRANSFERS	\$712,666	\$945,282	\$945,282	\$953,651	\$800,666
TOTAL	\$865,852	\$1,094,182	\$1,104,282	\$1,114,651	\$ 961,666

PERSONNEL:

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

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

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$783,757	\$991,876	\$991,876	\$1,217,663	\$1,224,235
SUPPLIES	\$27,387	\$37,515	\$37,515	\$43,602	\$37,915
SERVICES & PROFESSIONAL FEES	\$454,617	\$431,520	\$434,620	\$388,170	\$379,570
TRANSFERS	\$0	\$0	\$0	\$28,000	\$0
TOTAL	\$1,265,761	\$1,460,911	\$1,464,011	\$1,677,435	\$1,641,720

PERSONNEL:

Full Time	11	13	13	14	14
Part Time	2	2	2	2	2

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 polices.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * 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 adoped 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 * 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				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Average investment portfolio balance	\$47,376,085	\$46,982,059	\$47,541,846	\$45,000,000
Number Investment Compliance Reports	4	4	4	4
Average Benchmark yield,	0.10%	0.14%	0.30%	0.30%
Average Portfolio yield,	0.21%	0.27%	0.28%	0.35%
Weighted average maturity of portfolio (in days)	1	36	98	100
Total interest earnings	\$119,462	\$118,391	\$145,351	\$106,763
Number of journal entries	6,386	7,714	7,749	7,725
Number of manual journal entries	1,898	2,318	2,125	2,220
Number of accounts payable invoices	16,246	14,661	14,442	14,500
Number of accounts payable checks	8,567	7,327	6,801	6,500
Number of total employee payments processed	10,103	9,951	10,273	10,000
Number of direct deposits processed	8,451	9,177	10,003	10,000
Number Active Funds	65	67	67	65
Amount of ambulance billing and collection fees	\$72,480	\$75,630	\$83,673	\$77,000
Amount of ambulance collections	\$817,210	\$973,955	\$1,086,368	\$950,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$16.54	\$16.39	\$17.70	\$19.33
M&O Budget % of General Fund Budget	2.65%	2.67%	2.76%	2.91%
Percentage of funds invested	99%	99%	99%	99%
Average number of days to issue monthly reports	16	17	17	17
Number days to reconcile consolidated bank account	45	30	15	15
Budget distribution Date	January 31	December 31	December 31	December 31
Receive GFOA Budget Award	1	1	1	1
Number of GFOA budget review outstanding comments	N/A	24	20	20
Percentage of actual to budgeted revenues	102%	103%	102%	100%
Variance between benchmark and portfolio yield	0.11%	0.13%	-0.02%	0.05%
Percentage of direct deposits to total employee payments	84%	92%	99%	100%
Average number of invoices per accounts payable check	1.9	2.0	2.1	2.2
Average number of lines per journal entry posted	24.24	22.41	23.10	23.00
Average number of lines per manual journal entry posted	8.28	8.84	8.40	8.50
Receive GFOA CAFR Award,	1	1	1	1
Number favorable audit opinions received	1	1	1	1
Number of audit adjustments	21	10	5	5
Number of auditor comments	2	1	1	1
Percentage of ambulance collection fees to dollars(\$)	9%	8%	8%	8%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$495,199	\$574,310	\$574,310	\$642,177	\$646,711
SUPPLIES	\$14,284	\$13,800	\$13,800	\$19,250	\$14,300
SERVICES & PROFESSIONAL FEES	\$294,489	\$277,120	\$280,220	\$286,570	\$277,070
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TOTAL	\$803,972	\$865,230	\$868,330	\$947,997	\$938,081

PERSONNEL:

Full Time	7	7	7	8	8
Part Time	1	1	1	1	1

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				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of citations filed with the court	10,500	10,003	9,221	8,500
Number of Capias Pro Fine warrants issued	3,017	2,624	2,120	4,000
Number of Alias warrants issued	2,703	2,617	3,613	6,000
Total Number of warrants issued	5,720	5,241	5,733	10,000
Total Number of warrants cleared	5,032	3,958	7,653	4,500
Number of uncollectible accounts sent to collection agency	3,394	9,822	3,454	3,500
Number of completed surveys	N/A	140	175	250
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$7.13	\$7.26	\$9.05	\$11.52
M&O Budget % of General Fund Budget	1.14%	1.18%	1.41%	1.74%
Number of citations disposed	9,966	8,641	11,044	9,000
Percentage of citations disposed	94.91%	86.38%	119.77%	105.88%
Percentage of warrants cleared	87.97%	75.52%	133.49%	45.00%
Avg percentage level of satisfaction	N/A	96%	98%	90%

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$232,104	\$329,024	\$329,024	\$495,983	\$497,510
SUPPLIES	\$5,481	\$5,200	\$5,200	\$4,700	\$4,700
SERVICES & PROFESSIONAL FEES	\$118,653	\$109,800	\$109,800	\$64,300	\$64,600
TOTAL	\$356,239	\$444,024	\$444,024	\$564,983	\$566,810

PERSONNEL:

Full Time	4	5	5	5	5
Part Time	1	1	1	1	1

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	Actual FY 2012	Projected Actual FY 2013	Planning Budget FY 2014
Activity Demand/Workload				
Number of FTEs	1	1	1	1
Number of formal bids processed	6	17	25	28
Number of quotes processed	N/A	N/A	2,150	2,175
Number 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
Number of bid responses	N/A	N/A	685	690
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.59	\$2.15	\$3.09	\$3.35
M&O Budget % of General Fund Budget	0.42%	0.35%	0.48%	0.51%
PO's issued in less than a day	N/A	N/A	1,018	1,020
PO's issued in less than 2 days	N/A	N/A	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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$56,454	\$88,542	\$88,542	\$79,503	\$80,014
SUPPLIES	\$7,621	\$18,515	\$18,515	\$19,652	\$18,915
SERVICES & PROFESSIONAL FEES	\$41,474	\$44,600	\$44,600	\$37,300	\$37,900
TRANSFERS	\$0	\$0	\$0	\$28,000	\$0
TOTAL	\$105,549	\$151,657	\$151,657	\$164,455	\$136,829

PERSONNEL:

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

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$1,397,067	\$1,467,815	\$1,467,815	\$1,542,715	\$1,552,400
SUPPLIES	\$471,138	\$540,419	\$515,923	\$541,659	\$565,119
SERVICES & PROFESSIONAL FEES	\$355,040	\$457,145	\$547,815	\$492,195	\$466,455
TRANSFERS	\$1,219,989	\$1,178,689	\$1,179,189	\$1,186,389	\$1,279,689
TOTAL	\$3,443,234	\$3,644,068	\$3,710,742	\$3,762,958	\$3,863,663

PERSONNEL:

Full Time	18	19	19	20	20
Part Time	1	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
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) through Council and citizen input.				
* Inspect all projects that involve civil construction, to ensure that construction conforms to the plans and details that have been "accepted for construction."				
* Publish a monthly newsletter to keep the citizens informed of the progress of various construction projects throughout the City.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of Commercial Construction Plans Reviewed (a)	8	13	12	12
Number of Subdivision Plans Reviewed	0	1	2	1
Number of Building Permit Site Plans Reviewed	153	133	130	130
Number of CIP Projects Scheduled	N/A	13	11	10
Number of CIP Projects Implemented	N/A	12	10	9
Number of Projects Accepted for Construction (b)	7	12	12	12
Number of Newsletters published (1/month)	12	12	12	12
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$0.00	\$0.00	\$0.00	\$0.00
M&O Budget % of General Fund Budget	0%	0.0%	0.0%	0.0%
Average Time (Days) to Complete Commercial Construction Plan Reviews	9	8	8	7
Average Time (Days) to Complete Subdivision Plan Reviews	N/A	6	8	8
Average Time (Days) to Complete Building Permit Site Plan Reviews	2	2	2	2
Percentage of Total Projects Implemented for the Applicable Year	N/A	92%	91%	90%
Average Frequency (Per Day) Each Construction Site is Inspected	2	2	2	2
Percentage of CIP Projects within Budget	100%	100%	100%	100%
Number of CIP Projects Completed	N/A	N/A	5	4

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$430,140	\$416,763	\$416,763	\$420,840	\$423,403
SUPPLIES	\$2,373	\$3,800	\$3,800	\$3,690	\$3,250
SERVICES & PROFESSIONAL FEES	\$15,836	\$47,100	\$55,350	\$56,550	\$48,550
TOTAL	\$448,349	\$467,663	\$475,913	\$481,080	\$475,203

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-011	BUILDING INSPECTIONS		
MISSION/PROGRAM DESCRIPTION				
Building Inspections reviews building construction plans and performs inspections to ensure compliance with building, electrical, plumbing, mechanical, fuel gas, energy and zoning code requirements for new and existing residential and commercial construction. Building Inspections reviews construction plans for signage and conducts inspections for compliance, issues moving and building demolition permits, investigates complaints and takes enforcement action on violations of the building construction codes, sign regulations, and zoning regulations. Building Inspections writes and prepares new ordinances for City Council consideration and reviews existing ordinances for suggested changes, and coordinates the issuance of Certificates of Occupancy for new and existing construction. Building Inspections reviews new editions of the International Code Council's building construction codes and makes recommendations to the City Council for adoption of the International Codes, along with local amendments.				
GOALS AND OBJECTIVES				
* Perform residential and commercial plan reviews and inspections. Residential plan reviews, consisting of a review of fire and life safety building code requirements, are limited to a five day review cycle to optimize levels of customer service provided within this area of the building permit and construction process.				
* Perform quality control plan reviews for residential and commercial projects for new construction. Quality control plan reviews are performed to minimize human error during the manual plan review process of new residential and commercial construction projects.				
* Perform in-house quality control residential/commercial inspections: four residential or commercial inspections each month, specific to on-going single family residential or commercial projects.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected/Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of Residential Construction Plans Reviewed	142	112	112	112
Number of Commercial Plans Reviewed	6	5	5	5
Number of Residential and Commercial Inspections Conducted	4,047	4,643	4,500	4,500
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$5.74	\$5.36	\$7.35	\$6.13
M&O Budget % of General Fund Budget	0.9%	0.9%	1.1%	0.9%
Percentage of commercial plan reviews on new commercial projects within ten business days of plan submittal to the Building Inspections Division (99%); (100% within 15 business days)	100%	100%	100%	100%
Percentage of residential plan reviews within 5 business days of plan submittal to the Building Inspections Division (99%); (100% within 7 business days)	100%	100%	100%	100%
Percentage of in-house quality control residential/commercial inspections: four residential or commercial inspections each month, specific to on-going single-family residential or commercial projects (100 % each month)	100%	100%	100%	100%
Percentage of in-house quality control commercial plan reviews on new commercial projects within two business days (85%) after completion of initial plan review process (100% within 5 business days)	100%	100%	100%	100%
Percentage of in-house quality control residential plan reviews on new single family residential projects within 2 business days (85%) after completion of initial plan review process (100% within 5 business days)	100%	100%	100%	100%

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$225,304	\$234,681	\$234,681	\$236,760	\$238,264
SUPPLIES	\$4,502	\$4,263	\$4,263	\$4,263	\$4,263
SERVICES & PROFESSIONAL FEES	\$32,851	\$36,530	\$121,730	\$37,680	\$37,680
TRANSFERS	\$0	\$0	\$0	\$22,000	\$0
TOTAL	\$262,658	\$275,474	\$360,674	\$300,703	\$280,207

PERSONNEL:

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0

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				
*It is the Planning Department's responsibility to review Site Plans for compliance in accordance with the Zoning Ordinance before issuing a permit. It is a major goal of the Planning Department is to provide excellent customer service and to have our customers feel that we are part of their team.				
*It is the Planning Department's responsibility to review Landscape Plans for compliance with the Zoning Ordinance before a building permit is issued. In an attempt to provide great customer service it is the desire of the Planning Department to provide timely review of Landscape Plans, in connection with Building Permits, for our customers.				
* It is the Planning Department's responsibility to ensure compliance with the Zoning Ordinance through a review of Certificate of Occupancy submittals.				
*It is the Planning Department's responsibility to review Site Plans, Landscape Plans and Elevations in connection with PD's for compliance with the Zoning Ordinance.				
*It is the Planning Department's responsibility to review plats for compliance with the Subdivision Ordinance and the Zoning Ordinance, as well as coordinating these reviews with other city departments, prior to being presented to the Planning and Zoning Commission and/or Council.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of Zoning Requests Received	18	13	22	20
Number of Plat Applications Received	10	10	11	10
Number of Site Plans Received	10	8	7	8
Number of Landscape Plans Received	8	8	7	8
Number of Certificates of Occupancy Reviewed	170	154	167	150
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$4.25	\$4.36	\$4.93	\$5.12
M&O % of General Fund Budget	0.7%	0.7%	0.8%	0.8%
Average Time (Days) to Process and Review Zoning Requests	10	10	10	10
Average Time (Days) to Process and Review Plat Applications	10	10	10	10
Average Time (Days) to Process and Review Site Plans	10	10	10	10
Average Time (Days) to Process and Review Landscape Plans	10	10	10	10
Average Time (Days) to Process and Review Certificates of Occupancy	2	2	2	2

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$170,551	\$172,038	\$172,038	\$173,689	\$174,743
SUPPLIES	\$1,866	\$5,156	\$4,860	\$5,156	\$5,156
SERVICES & PROFESSIONAL FEES	\$41,400	\$75,215	\$64,935	\$72,365	\$72,425
TOTAL	\$213,817	\$252,409	\$241,833	\$251,210	\$252,324

PERSONNEL:

Full Time	2	2	2	2	2
Part Time	0	0	0	0	0

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 . * Provide safe and accessible driving surfaces. * Sweep all city streets to remove dirt and potentially damaging debris from roadways. * Address work order request by performing a site examination, prioritizing requests based upon level of importance, and fulfilling the requests. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Total Miles of F-Grade Streets in the City	7.25	4.5	4.78	4
Total Miles of Asphalt Streets	82.73	82.62	82.62	81.62
Number of Traffic Signal Lights in the City	17	17	17	17
Number of Repairs Made to Traffic Signal Lights	41	27	20	20
Number of Work Orders Received and Addressed	587	658	581	581
Number of A & B Streets Crack Sealed	42.6	43.9	43.8	43.8
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$39.88	\$36.90	\$38.24	\$39.36
M&O % of General Fund Budget	6.4%	6.0%	6.0%	5.9%
Average Time (Hours) to Repair Each Traffic Signal Light	3	3	3	3
Average Time (Days) to Clean One Quadrant of the City Streets	2	2	2	2
Percentage of Residential & Arterial Streets Swept	100%	100%	100%	100%

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$393,864	\$449,312	\$449,312	\$514,361	\$517,619
SUPPLIES	\$109,027	\$129,800	\$126,100	\$133,650	\$132,300
SERVICES & PROFESSIONAL FEES	\$86,774	\$120,400	\$121,050	\$140,200	\$122,400
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$1,219,989	\$1,178,689	\$1,179,189	\$1,142,389	\$1,246,689
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,809,654	\$1,878,201	\$1,875,651	\$1,930,600	\$2,019,008

PERSONNEL:

Full Time	7	7	7	8	8
Part Time	0	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-022	EQUIPMENT SERVICES/FLEET		
MISSION/PROGRAM DESCRIPTION				
<p>Equipment Services is responsible for the maintenance and repair of City-owned vehicles and equipment. An "A" type service requires 45 minutes and includes Oil, filters, visual checks. A "B" type service includes a 1.5 hours maintenance along with oil, filters, brakes & visual checks. A "C" type service includes 3 hours of maintenance along with oil, filters, brakes, transmission service and visual checks. This function is performed by scheduling and conducting routine preventive maintenance and repairs on City vehicles and equipment. Other responsibilities include maintaining the Fueling Station (utilized by City and DeSoto Independent School District staff), developing specifications for vehicles and equipment based upon departmental needs, providing guidelines and recommendations on the Vehicle Replacement Fund, and coordinating vehicle and equipment auctions.</p>				
GOALS AND OBJECTIVES				
<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 a warehouse with parts needed to complete vehicle/equipment repairs. * Maintain and monitor the fuel Monitoring System 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of City Vehicles	217	217	220	220
Number of Vehicle A, B, or C type services	258	265	266	266
Number of Repairs Made to Vehicles/Equipment	N/A	675	696	696
Number of Vehicle Auctions	2	2	2	2
Number of Vehicles Serviced (Oil, filters, brakes & visual checks)	N/A	675	696	696
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$15.31	\$14.45	\$15.43	\$16.30
M&O % of General Fund Budget	2.5%	2.4%	2.4%	2.5%
Average Time (in Minutes) to Complete Vehicle A Inspections	45	45	45	45
Average Time (in Hours) to Complete Vehicle B Inspections	1.5	1.5	1.5	1.5
Average 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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$177,207	\$195,021	\$195,021	\$197,065	\$198,371
SUPPLIES	\$353,370	\$397,400	\$376,900	\$394,900	\$420,150
SERVICES & PROFESSIONAL FEES	\$178,179	\$177,900	\$184,750	\$185,400	\$185,400
TRANSFERS	\$0	\$0	\$0	\$22,000	\$33,000
TOTAL	\$708,756	\$770,321	\$756,671	\$799,365	\$836,921

PERSONNEL:

Full Time	2	3	3	3	3
Part Time	1	0	0	0	0

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 & RECREATION DEPARTMENT	ALL
101	5	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$1,674,387	\$1,762,756	\$1,747,445	\$1,805,598	\$1,818,416
SUPPLIES	\$41,927	\$43,960	\$39,960	\$41,360	\$68,860
SERVICES & PROFESSIONAL FEES	\$529,979	\$519,230	\$538,541	\$574,690	\$573,459
TRANSFERS	\$313,300	\$408,900	\$408,900	\$358,500	\$446,900
TOTAL	\$2,559,592	\$2,734,846	\$2,734,846	\$2,780,148	\$2,907,635

PERSONNEL:

Full Time	24.50	24.50	24.50	25.20	25.20
Part Time	58	59	59	59	59

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-020	PARK MAINTENANCE AND LITTER CREW		
MISSION/PROGRAM DESCRIPTION				
<p>The Park Maintenance and Litter Crew Division is responsible for conducting routine maintenance and litter control of all City parks, Town Center landscaping, trails, City rights-of-way, athletic complexes, and open spaces in order to provide the DeSoto community with safe, clean and aesthetically-pleasing parks. This Division also provides logistical support to the Special Event team. The Litter/Median Maintenance Crew (Fund 552) is responsible for the trash and debris removal along streets, medians, and rights-a-ways, as well as landscaping and irrigation within the medians and City rights-of-way. Routine daily park maintenance includes but is not limited to: irrigation repairs and improvements, outdoor park repairs and improvements, mowing and weed trimming, trail maintenance, playground and park inspections, athletic field maintenance, playground maintenance, restroom cleaning and maintenance, and graffiti removal from City property.</p>				
GOALS AND OBJECTIVES				
<p>* Manage the appearance and functionality of all parks, trails, and athletic complexes throughout the City by frequent and consistent mowing cycles, quarterly chemical applications and fertilization, daily trash removal and restroom cleanup, and routine safety inspections.</p> <p>* Maintain the City's clean appearance through litter control in City rights-of-way by monitoring and picking up trash daily, responding timely to illegal dumping complaints, and removing debris.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of Athletic Complexes Maintained	5	5	5	5
Number of City Parks Maintained	12	12	12	12
Number of Athletic Fields Maintained	27	27	27	27
Number of Playground Inspections and Safety Reports Completed	12	12	12	12
Number of Miles of Right of Way, Medians, and Streets Required for Maintenance	50	50	50	50
Number of Park Acreage that Requires Daily Servicing	466	466	466	466
Number of Times of Applying Pesticides/Herbicides to Athletic Fields (Annual)	4	4	4	3
Number of Times of Applying Fertilizer to Athletic Fields (Annual)	4	4	4	4
Number of Times of Applying Herbicides to sidewalk (33 miles) cracks to control Weeds (Annual)	N/A	4	3	3
Number of Customer Satisfaction Surveys Completed	N/A	N/A	60	80
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$26.79	\$26.06	\$28.08	\$26.92
M&O % of General Fund Budget	4.29%	4.25%	4.38%	4.07%
Average Mileage of Litter Collection (Per Day)	6.5	7	8.5	10
Average Time (Days) Per Playground Safety Violation Correction	N/A	4	5	5
Average Time (Hours per Qtr. Per 2 FTE) spent applying Herbicides to Sidewalks	N/A	32	19.5	18.0
Average Time (Hours per Qtr. Per 2 FTE) spent applying Fertilizer	28	24	20	16
Average Time (Hours per Qtr. Per FTE) spent applying Pesticides/Herbicides to Athletic Fields	24	22	18	12
Average number of mows (per week during the months of March, April, May, June)	3	3	3	3
Ratio of Litter Crew FTE (4) to required/street mileage (50)	1/12.5	1/12.5	1/12.5	1/12.5
Ratio of Maintenance FTE (Parks & Athletic Crew (9)) required to service Park Acreage (466)	1/51.77	1/51.77	1/51.77	1/51.77
Note: Industry Standard (1/19).				
Citizens Satisfaction with the Appearance of Parks and Medians.	N/A	N/A	N/A	75

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$544,353	\$566,310	\$550,999	\$582,766	\$586,553
SUPPLIES	\$23,689	\$24,760	\$20,760	\$20,660	\$21,660
SERVICES & PROFESSIONAL FEES	\$417,599	\$398,045	\$417,356	\$402,245	\$401,245
TRANSFERS	\$292,300	\$387,900	\$387,900	\$314,500	\$359,000
TOTAL	\$1,277,940	\$1,377,015	\$1,377,015	\$1,320,171	\$1,368,458

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-022	SENIOR CENTER		
MISSION/PROGRAM DESCRIPTION				
<p>The DeSoto Senior Center is responsible for administering daily senior citizen programs. The Center has a nutrition program that focuses on educating seniors on the importance of combining social, physical and healthy dietary habits. The Center offers recreational and enrichment opportunities that include: music performances, dances, dinners, volunteer opportunities, lounge/entertainment area, fitness room, computer room, and various multipurpose areas. The Center produces a monthly newsletter to inform patrons about upcoming activities and events. The Senior Center Manager, Coordinator, and seven part-time staff are responsible for overall operations of the center, tracking attendance, marketing classes and special events, transportation , and health and wellness programs.</p>				
GOALS AND OBJECTIVES				
<p>*Provide an environment that fosters an active atmosphere for members that are 50 and older *Increase participation in active and social programming efforts by offering a variety of physical and social opportunities *Track and monitor transportation opportunities</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of Senior Center Members	444	534	610	670
Number of Transports	6,954	7,211	7,300	7,402
Number of Senior Citizen Programs Offered	22	26	26	26
Active Programs Offered	N/A	N/A	22	22
Social Programs Offered	N/A	N/A	13	13
Number of Customer Satisfaction Surveys Completed	N/A	N/A	80%	60%
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$4.45	\$3.92	\$4.40	\$4.28
M&O % of General Fund Budget	0.7%	0.6%	0.7%	0.6%
Average Number of Center Members attending monthly	300	375	485	500
Average number of Riders Per Transit Route	14	14	14	14
Average number of Participants Per Program	9	10	12	12
Average number of Participants Per Active Program	9	10	12	12
Average number of Participants Per Social Program	7	8	10	10
Customer Satisfaction	N/A	N/A	80%	60%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$187,254	\$209,330	\$209,330	\$203,583	\$205,135
SUPPLIES	\$1,346	\$1,700	\$1,700	\$1,700	\$28,200
SERVICES & PROFESSIONAL FEES	\$3,678	\$4,550	\$4,550	\$4,550	\$4,550
TRANSFERS	\$0	\$0	\$0	\$0	\$15,000
TOTAL	\$192,278	\$215,580	\$215,580	\$209,833	\$252,885

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-024	BUILDING SERVICES		
MISSION/PROGRAM DESCRIPTION				
<p>The Building Services Division is responsible for providing custodial services to City facilities, to ensure that employees and external customers/visitors have a clean, functional, and comfortable environment. Building Services is also responsible for promoting recycling and the collection of all recyclables items throughout every City department. The Building Services team consists of six full-time employees and one part-time employee. Full-Time staff is responsible for custodial services at the Recreation Center, Civic Center, Corner Theatre, Library, and City Hall, which accounts for approximately 141,547 square feet. The Town Center Complex is serviced by five full-time employees, with the occasional assistance of one part-time employee during special events and tournaments. The Building Services team is also responsible for custodial services at the DeSoto Police Station, and approximately 22,500 sq. ft. facility. This area is serviced by one full-time employee. Custodial services consist of vacuuming, mopping, scrubbing/buffing floors, restroom cleaning, trash collection, dusting, glass cleaning, duct cleaning, waxing floors, stripping floors, shampooing carpet, and collection of recycled materials. The Service Center, Senior Center, and Southwest Regional Communications Center facilities total approximately 30,152 sq. ft. and those facilities are all serviced by a third-party contract that is managed by the Building Services Division.</p>				
GOALS AND OBJECTIVES				
<p>* Keep all City facilities clean and functional during operational hours by dusting and vacuuming, cleaning glass, monitoring and cleaning restrooms periodically throughout the day, restocking paper products in restrooms, detail cleaning carpet and hard surface floors routinely, and collecting trash and recycled material.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of City Facilities Cleaned by City Staff	4	4	4	4
Number of times Tile floors detailed (Wax, Buffed, Stripped) per year at Recreation Center	2	3	3	4
Number of times Tile floors detailed (Wax, Buffed, Stripped) per year at City Hall	2	2	3	4
Number of times Tile floors detailed (Wax, Buffed, Stripped) per year at Library	2	3	4	4
Number of times Tile floors detailed (Wax, Buffed, Stripped) per year at Police Station	2	2	4	4
Number of times Carpet shampooed in Civic Center	2	2	3	4
Number of times Carpet shampooed in Library	3	3	3	4
Number of times Carpet shampooed at Police Station	2	2	2	4
Number of times per month Entry Way Glass cleaned	4	4	8	12
Frequency (hours) that Restrooms are Monitored and Cleaned	2	2	2	2
Number of Square Feet of Facilities Cleaned by In-house Staff	164,047	164,047	164,047	164,047
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$6.97	\$7.39	\$8.18	\$8.25
M&O % of General Fund Budget	1.1%	1.2%	1.3%	13.6%
Average Time (Days Per Quarter) Deep Cleaning Carpet	5	5	4	3.5
Average Time (Days Per Quarter) Deep Cleaning Tiled Floors	7	7	6	5
Average Time (Hours per Week) cleaning Glass in Entry Ways	3	3	3	3
Average Time (Hours per Week per Staff) cleaning Restrooms	16	16	12	10
Satisfaction (%) on Employee Satisfaction Survey	32%	32%	80%	80%
Ratio of FTE per square foot of Cleaning area (Industry Standard is 1:20,000)	1:25,238	1:25,238	1:25,238	1:25,238
Cost per Square Foot of Facilities Cleaned by City Staff	\$2.40	\$2.40	\$2.40	\$2.40

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$294,685	\$332,689	\$332,689	\$335,545	\$338,192
SUPPLIES	\$1,766	\$2,400	\$2,400	\$2,400	\$2,400
SERVICES & PROFESSIONAL FEES	\$66,071	\$65,928	\$65,928	\$66,739	\$66,739
TOTAL	\$362,521	\$401,017	\$401,017	\$404,684	\$407,331

PERSONNEL:

Full Time	6	6	6	6	6
Part Time	0	1	1	1	1

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 Division implements various health and wellness opportunities, enrichment programs, structured and unstructured recreational opportunities, and community-wide special events such as the Annual Golf Tournament. The Recreation Center consists of a teen room, fitness facility, game room, aerobics area, two gymnasiums, three racquetball courts, and an indoor walking track. The Civic Center offers six banquet rooms for public rental. Five full-time staff and ten Recreation Attendants are responsible for all programming, marketing all recreation and civic center facilities, coordinating partnerships for programs, recruiting and monitoring contract fee instructors/classes and coordinating volunteers and youth volunteers during after school activities. The Recreation Division works closely with teenagers in the community to promote teen programs that involve teen employment opportunities, leadership activities, and public speaking development.</p>				
GOALS AND OBJECTIVES				
<p>* Implement programs and market facility rentals of the recreation center, civic center , corner theatre, pavilions and all outdoor athletic complexes. The implementation and marketing will provide an outlet for citizens to create and maintain healthy lifestyles physically and socially. Our goal is to increase the number of civic center and pavilion rentals and fitness memberships at the recreation center.</p> <p>*Measure and create an action plan to increase customer satisfaction with programs that are offered. Program effectiveness will be measured through electronic and paper surveys.</p> <p>*The Parks and Recreation Department will provide programs to include underserved populations. An increase in the number of teen participants will be used as a benchmark for program success.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of Contract Fee Classes Offered	16	16	16	16
Number of Civic Center Bookings	783	1,081	1,397	1,397
Number of Pavilion Bookings	110	92	111	111
Number of Fitness Center Members	6347	6,500	7,000	7,000
Number of Teen Programs	5	6	7	8
Number of Customer Satisfaction Surveys Completed	N/A	N/A	N/A	250
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$12.21	\$12.59	\$12.77	\$13.35
M&O % of General Fund Budget	2.0%	2.1%	2.0%	2.0%
Number of Participants in Contract Fee Classes	825	1,181	1,134	1,134
Number of Civic Center Rentals	432	511	590	590
Number of Pavilion Rentals	103	89	103	103
Annual number of Membership Scans	86,572	86,010	80,987	81,000
Number of Teen Participants	465	527	530	540
Customer Satisfaction with Activities Offered	N/A	N/A	N/A	80%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$578,040	\$577,640	\$577,640	\$583,098	\$586,922
SUPPLIES	\$5,318	\$7,000	\$7,000	\$7,000	\$7,000
SERVICES & PROFESSIONAL FEES	\$34,279	\$41,607	\$41,607	\$41,607	\$41,607
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$23,000	\$51,900
TOTAL	\$617,637	\$626,247	\$626,247	\$654,705	\$687,429

PERSONNEL:

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$0	\$0	\$0	\$23,051	\$23,282
SUPPLIES	\$0	\$0	\$0	\$1,500	\$1,500
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$50,449	\$50,218
TOTAL	\$0	\$0	\$0	\$75,000	\$75,000

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-045	AQUATICS		
MISSION/PROGRAM DESCRIPTION				
<p>The Aquatics Division is responsible for coordinating the Moseley Pool Program, which provides an array of opportunities including summer youth employment, a volunteer junior lifeguard program, toddler swim lessons, youth swim lessons, programs for individuals with special needs, adult swim lessons, lap swimming, pool rentals, and a swim team consisting of teenagers. The Aquatics Division promotes swimming as a life skill that is a crucial need. Specialized programs have been developed for underserved populations such as special needs and teens. The swim season begins in June and ends in August. Staffing at Moseley Pool consist of a Pool Manager, two assistant pool managers, five cashiers, and 23 lifeguards. They are responsible for swim lessons, pool rentals, pool parties, balancing chemicals, conducting staff meetings, administering the Junior Lifeguard Program, Barricuda swim team recruitment and scheduling, and facility marketing.</p>				
GOALS AND OBJECTIVES				
<p>* To maintain the appearance and a safe physical environment through managing chemical levels. These daily reports will be stored electronically.</p> <p>*To increase involvement in teen programming. This will be accomplished through social media marketing and flyer distribution throughout the school district.</p> <p>*To conduct customer satisfaction surveys to evaluate the effectiveness of the programs offered.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of Chemical Inspections Performed	122	122	122	122
Number of Issues/Violations Discovered	8	8	8	8
Number of Special Programs provided	4	4	4	4
Number of Daily Admission Passes per season	17,148	16,455	17,400	17,500
Teen Programming Opportunities	3	3	4	4
Number of Customer Satisfaction Surveys Completed	N/A	N/A	N/A	200
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$2.38	\$2.23	\$2.34	\$2.36
M&O % of General Fund Budget	0.4%	0.4%	0.4%	0.4%
Number of Chemical Inspections Completed	122	122	122	122
Number of Issues/Violations Corrected	8	8	8	8
Average number of Participants Enrolled in Special Programs	477	490	510	510
Number of Teens Participating in Programs	N/A	64	102	102
Customer Satisfaction	N/A	N/A	N/A	80.00%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$70,055	\$76,787	\$76,787	\$77,555	\$78,332
SUPPLIES	\$9,809	\$8,100	\$8,100	\$8,100	\$8,100
SERVICES & PROFESSIONAL FEES	\$8,352	\$9,100	\$9,100	\$9,100	\$9,100
TRANSFERS	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL	\$109,215	\$114,987	\$114,987	\$115,755	\$116,532

PERSONNEL:

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

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

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$7,468,621	\$7,775,044	\$7,859,563	\$7,946,428	\$8,094,408
SUPPLIES	\$79,366	\$80,175	\$80,175	\$87,736	\$87,736
SERVICES & PROFESSIONAL FEES	\$309,514	\$323,893	\$326,293	\$338,691	\$343,691
TRANSFERS	\$434,322	\$400,371	\$400,371	\$265,852	\$279,700
DEBT SERVICE	\$0	\$50,940	\$50,940	\$50,940	\$50,940
TOTAL	\$8,291,823	\$8,630,423	\$8,717,342	\$8,689,647	\$8,856,475

PERSONNEL:

Full Time	89	90	90	90	90
Part Time	6	14	14	13	13

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. Police Administration is responsible for the general supervision of police operations. Tasks include supervision of all planning activities; development of long range planning capabilities; analysis of all department subsystems, policies and procedures; analysis of crime and accident patterns, service needs and personnel development; liaison with police departments in contiguous areas to coordinate regional planning; development of fiscal planning capabilities; analysis of demographic characteristics of community in order to provide future service needs; periodic review of department policies and procedures. Police Administration is also responsible for working with other city departments and the community to foster a positive image and perception of the City of DeSoto.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Clearing cases and making arrests (Part 1 Crimes, only) * Reduce average response time to calls for service * Maintaining a trained Police force * Enforcing traffic laws by increasing traffic contacts * Educating the public through means of crime prevention * Keep the community safe and secure by lowering burglaries 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of calls for service	34,212	35,822	35,525	36,500
Number of assigned offenses	3,553	3,104	2,244	3,000
Number of personnel assigned cases	12	12	11.5	11.5
Number of officers responding to calls for service/traffic	44	44	45.5	49.5
Number of sworn officers	69	68	68	72
Number of crime prevention related meetings attended	66	87	75	80
Number of traffic stops	10,690	11,082	12,825	12,000
Number of attendees at crime prevention related meetings	N/A	N/A	1125	1150
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$162.22	\$159.51	\$152.09	\$156.20
M&O Budget % of General Fund Budget	26.0%	26.0%	23.7%	23.6%
Average response time (in minutes) for calls for service	8:22	8:20	7:53	8:30
Average Number of training hours per officer	22	22	22	22
Average Number of cases cleared	1670	1367	1893	1350

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$7,171,890	\$7,390,817	\$6,875,167	\$7,157,912	\$7,217,725
SUPPLIES	\$77,160	\$74,025	\$74,025	\$82,836	\$82,836
SERVICES & PROFESSIONAL FEES	\$140,545	\$135,453	\$135,453	\$154,603	\$159,603
TRANSFERS	\$433,869	\$374,871	\$374,871	\$265,852	\$279,700
TOTAL	\$7,823,464	\$7,975,166	\$7,459,516	\$7,661,203	\$7,739,864

PERSONNEL:

Full Time	84	84	84	80	80
Part Time	5	12	12	11	11

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
POLICE DEPARTMENT	101-006-013	ANIMAL CONTROL		
MISSION/PROGRAM DESCRIPTION				
The Animal Control Division is responsible for providing animal-related services by responding to all issues involving pets and wildlife; educate the community on animal safety and to enforce City Ordinances and State Laws pertaining to animal cruelty and nuisances.				
GOALS AND OBJECTIVES				
<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				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of presentations given/public education events attended	2	2	4	4
Number of animal control officers	2.5	2.5	2.5	2.5
Number of animal control calls	4,647	3,931	6,470	4,603
Number of loose/stray animal complaints	2,690	2,501	2,883	2,890
Number of animals deemed dangerous	42	52	21	50
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$5.32	\$5.33	\$8.34	\$7.85
M&O Budget % of General Fund Budget	0.9%	0.9%	1.3%	1.2%
Average number of attendees for all presentations/events	N/A	N/A	85	35
Average 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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$96,120	\$105,303	\$157,822	\$157,870	\$159,105
SUPPLIES	\$887	\$1,950	\$1,950	\$3,000	\$3,000
SERVICES & PROFESSIONAL FEES	\$164,513	\$173,052	\$173,052	\$173,400	\$173,400
TRANSFERS	\$0	\$25,500	\$25,500	\$0	\$0
DEBT SERVICE	\$0	\$50,940	\$50,940	\$50,940	\$50,940
TOTAL	\$261,520	\$356,745	\$409,264	\$385,210	\$386,445

PERSONNEL:

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

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				
* 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				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of Code Enforcement officers	2	2	3.5	3.5
Number of public meetings attended	14	17	18	21
Number of liens filed	622	658	1228	690
Number of inspections by Code Enforcement officers	4,897	8,029	13,210	11,040
Number of attendees at public meetings	N/A	N/A	449	325
Number of liens released	135	110	135	140
Number of citations issued as a result of inspections	44	85	118	103
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$4.28	\$4.22	\$6.09	\$5.89
M&O Budget % of General Fund Budget	0.7%	0.7%	0.9%	0.9%
Average turnaround time (in days) to reach compliance standards	21	18	20	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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$200,611	\$278,924	\$278,924	\$279,328	\$281,314
SUPPLIES	\$1,319	\$4,200	\$4,200	\$1,900	\$1,900
SERVICES & PROFESSIONAL FEES	\$4,456	\$15,388	\$15,388	\$7,788	\$7,788
TRANSFERS	\$453	\$0	\$0	\$0	\$0
TOTAL	\$206,839	\$298,512	\$298,512	\$289,016	\$291,002

PERSONNEL:

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$0	\$0	\$547,650	\$351,318	\$436,264
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$2,400	\$2,900	\$2,900
TOTAL	\$0	\$0	\$550,050	\$354,218	\$439,164

PERSONNEL:

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

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$6,226,124	\$6,286,619	\$6,286,619	\$6,206,745	\$6,439,343
SUPPLIES	\$109,490	\$110,117	\$110,117	\$114,583	\$114,272
SERVICES & PROFESSIONAL FEES	\$228,550	\$250,890	\$250,890	\$274,753	\$273,796
TRANSFERS	\$239,941	\$313,504	\$313,504	\$201,300	\$270,700
TOTAL	\$6,804,105	\$6,961,130	\$6,961,130	\$6,797,381	\$7,098,111

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
FIRE DEPARTMENT	101-007-010	FIRE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
As the protector of our citizens, DeSoto Fire Rescue delivers professional and caring emergency services in a safe and consistent manner. This is accomplished by a dedicated and highly trained workforce that is properly equipped, staffed, and prepared to meet the mission. Fire Administration will provide the vision, leadership, and stewardship to maximize resources and internal/external customer service delivery.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Deliver high quality fire suppression, rescue, and emergency medical service delivery * Inspect and validate fire hydrants are serviceable and in good working order * Reduce turn out and response times on emergency responses * Perform life/safety company inspections on commercial properties * Participate as a regional partner in emergency services delivery and training * Professionally develop and train personnel utilizing internal and external resources 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of calls for service-combined	N/A	6530	7722	8000
Number of emergency fire calls for service-DeSoto	N/A	136	138	140
Number of medical emergency calls for service-DeSoto	N/A	4,254	4,918	5,100
Number of non-emergency calls for service-DeSoto	N/A	674	785	800
Number of inter-agency assistance calls for service	N/A	651	1,126	1,150
Number annual company standard performance drills per shift	N/A	10	10	10
Number regional training and exercise drills per shift	N/A	5	4	4
Number of active fire hydrants to be serviced	N/A	2,149	2,136	2,089
Number of personnel attending outside/specialized training classes	N/A	40	40	40
Number of Company Safety Surveys completed	N/A	187	219	270
Number 60 hours per year of state required fire and EMS training	N/A	60	60	60
Efficiency/Effectiveness Measures				
M&O budget per capita	\$142.23	\$136.67	\$139.64	\$136.29
M&O Budget % of General Fund Budget	22.8%	22.3%	21.8%	20.6%
Turnout Time-90 seconds 90% of the time (per CPSE Standard)	N/A	125	76	90
Average fire emergency response time (DTA-in minutes)	5:47	5:18	4:54	5:00
Average medical emergency response time (DTA-in minutes)	6:18	4:36	4:11	5:00
Percentage of active fire hydrants serviced during the year	N/A	100%	100%	95%
Percentage of non-residential businesses receiving a Safety Survey during the year	N/A	15%	18%	22%
Average training hours per station/company per month	N/A	25	23	20
Percentage of 1st time pass of company standard performance drill	N/A	N/A	N/A	66%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$6,127,467	\$6,178,513	\$6,178,513	\$6,099,185	\$6,331,179
SUPPLIES	\$109,485	\$108,242	\$108,242	\$112,246	\$113,247
SERVICES & PROFESSIONAL FEES	\$226,196	\$248,540	\$248,540	\$271,977	\$271,020
TRANSFERS	\$239,941	\$313,504	\$313,504	\$201,300	\$270,700
TOTAL	\$6,703,089	\$6,848,799	\$6,848,799	\$6,684,708	\$6,986,146

PERSONNEL:

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

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				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of commercial occupancies	1,190	1,193	1,193	1,200
Number of commercial inspections made	405	463	463	463
Number of commercial re-inspects made	106	134	150	100
Number of fire investigations	N/A	34	31	35
Number of fire investigations with determination of cause	N/A	N/A	N/A	20
Number of investigations resulting determination of arson	N/A	7	6	N/A
Number of building plans received and reviewed	N/A	27	23	25
Number of fire prevention/training programs	33	35	34	34
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.15	\$2.06	\$2.29	\$2.30
M&O Budget % of General Fund Budget	0.35%	0.34%	0.36%	0.35%
Average number of attendees per program	56.2	55.4	60	60
Average time (in Days) to completion of building plan review	5	5	5	5
Percentage of commercial inspection & re-inspection completed	43%	50%	51%	47%
Percentage of fire reports completed within 72 hours	N/A	N/A	N/A	95%
Average completion time (days) for building plan reviews	N/A	N/A	N/A	14

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$98,657	\$108,106	\$108,106	\$107,560	\$108,164
SUPPLIES	\$5	\$1,875	\$1,875	\$2,337	\$1,025
SERVICES & PROFESSIONAL FEES	\$2,354	\$2,350	\$2,350	\$2,776	\$2,776
TOTAL	\$101,017	\$112,331	\$112,331	\$112,673	\$111,965

PERSONNEL:

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

LIBRARY

Library

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

CITY OF DESOTO

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

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$674,524	\$710,771	\$678,863	\$693,041	\$698,130
SUPPLIES	\$151,539	\$149,256	\$124,233	\$143,801	\$142,246
SERVICES & PROFESSIONAL FEES	\$26,359	\$42,810	\$96,200	\$107,733	\$104,648
TOTAL	\$852,422	\$902,837	\$899,297	\$944,575	\$945,024

PERSONNEL:

Full Time	6	7	7	6	6
Part Time	16	16	16	17	17

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, with emphases on literacy and learning.				
* Increase the number of adult and youth e-books added to the library collection.				
* Increase customer satisfaction of interaction with Library staff members, as measured through the survey distributed to on-scene patrons				
* Maintain and provide to the public the use of computers and popularly-used software.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of Items Checked Out /Used by Patrons	211,323	213,674	262,613	265,000
Number of Active Library Cards	3,923	4,333	9,530	9,600
Number of New Adult Items Placed into Circulation	N/A	5,150	3,927	4,500
Number of Customer Service Surveys Completed	N/A	95	87	115
Number of New Children's Items Placed into Circulation	N/A	2,231	2,386	3,000
Number of Adult, Teen, Youth Programs Hosted	307	236	223	225
Number of Uses of Public Computers	81,319	88,608	85,000	80,000
Number of Adult and Youth E-Books Added to Collection	N/A	265	831	350
Number of Visitors per year	143,213	224,842	200,067	201,000
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$17.78	\$17.38	\$18.34	\$19.26
M&O Budget % of General Fund Budget	2.9%	2.8%	2.9%	2.9%
Average Turn-around Time (Hours) for Shelving Materials	24	24	24	24
Average number of computer log-ins per day	222	244	266	230
Average number of visitors per day	395	621	552	575
Percentage of Satisfaction Reported Through Customer Service Surveys	N/A	92%	92%	94%
Average Number (Per Program) of Participants in Library Programs	13	15	13	14
TMLDA Excellence In Libraries Award	Yes	Yes	Yes	Yes

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$226,836	\$222,577	\$222,577	\$294,998	\$296,834
SUPPLIES	\$811	\$1,000	\$4,000	\$4,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$337,506	\$354,875	\$354,875	\$367,285	\$400,450
TRANSFERS	\$117,000	\$122,500	\$122,500	\$140,500	\$183,500
TOTAL	\$682,153	\$700,952	\$703,952	\$806,783	\$881,784

PERSONNEL:

Full Time	2	2	2	3	3
Part Time	1	1	1	1	1

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
INFORMATION TECHNOLOGY	101-011-014	IT ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The responsibility of the Information Technology activity is to provide dependable, high quality computer services to City departments. This is accomplished by maintaining a stable network environment, delivering quality equipment at the best cost, and providing efficient in-house user support for both software and hardware. InformationTechnology also assists other departments in systems selection, implementation, and operation, and remains informed on computer related topics in order to apply that knowledge to work flow analyses and create more efficient processes within the organization.				
GOALS AND OBJECTIVES				
<p>*To manage various interconnected local-area networks that form the City's wide-area network.</p> <p>*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.</p> <p>*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.</p> <p>* Provide first-, second-, and third-level technical support for all software and hardware issues</p> <p>* Install, maintain and repair IT equipment, such as workstations, printers, servers and network / telecommunications hardware</p> <p>*Oversee training program for City employees for a range of applications.</p> <p>*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.</p> <p>*Create and maintain the City's web presence.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actual FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of current Fiscal Year (FY) electronic equipment replaced	47	88	59	43
Number of successfully installed new technology/projects	N/A	N/A	18	15
Number of PCs, servers and iDevices supported/number of technicians	367/2.5	370/2.5	380/2.5	390/3.5
Number of website updates monitored	250	250	250	250
Efficiency/Effectiveness Measures				
M&O budget per capita	\$14.20	\$13.91	\$14.35	\$16.45
M&O budget % of city budget	2.3%	2.3%	2.2%	2.5%
Percentage of help desk calls resolved at time of call (industry standard 55%)	N/A	58.50%	57.6%	58%
Percentage of replacement equipment recipients satisfied (questions 1-2-3)	N/A	N/A	95%	95%
IT spending per enterprise employee, benchmarked against the multiple industry standard per Gartner (\$12,708 for 2012)	N/A	N/A	\$2,312	\$2,363
Percentage of level of satisfaction reported as good to excellent through a randomized sampling customer service survey	N/A	95%	95%	95%
Percentage of network uptime, relative to the entire year	N/A	99.95	99.98	99.98

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$290,922	\$288,257	\$288,257	\$291,010	\$292,737
SUPPLIES	\$6,823	\$11,800	\$11,800	\$7,900	\$6,400
SERVICES & PROFESSIONAL FEES	\$70,374	\$105,315	\$105,315	\$150,815	\$114,815
TOTAL	\$368,120	\$405,372	\$405,372	\$449,725	\$413,952

PERSONNEL:

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
HUMAN RESOURCES	101-012-020	HUMAN RESOURCES ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The Human Resources Activity is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Coordinate the recruiting and selection process to increase applicant numbers and quality * Manage the employee injury process to stay abreast of and control injury types, claims and lost time * Adhere to and provide direction on Human Resources Policies and Procedures * Monitor technology to improve paperless environments for employee files and actions * Monitor the insurance markets for the balancing employee benefits and structures * Complete a comprehensive review of employee pay and job evaluation 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of jobs posted	66	117	96	105
Number of fulltime employees	298	300	300	305
Number of fulltime separated employees	27	36	56	46
Number of applications received	382	6,067	8,035	5,000
Number of hires (full time and part time)	66	117	120	105
Number of workplace injuries	36	35	27	25
Number of workplace claims	33	35	24	20
Number of wellness events and programs	N/A	3	7	7
Number of wellness program participants	N/A	101	93	100
Efficiency/Effectiveness Measures				
M&O budget per capita	\$6.12	\$6.69	\$7.44	\$8.34
M&O Budget % of General Fund Budget	1.0%	1.1%	1.2%	1.3%
New Hires processed within first three working days	100%	100%	100%	100%
Notifications to unsuccessful applicants within 48 hours	95%	100%	100%	100%
Jobs posted within 48 hours of posting details received	95%	100%	100%	100%
Percentage of Injuries resulting in established claims	92%	100%	89%	80%
Percentage change in # of workplace injuries versus the previous year	-14%	-3%	-23%	-7%
Percentage change in # of workplace claims versus the previous year	10%	6%	-31%	-17%
Percentage of fulltime employee turnover	9%	12%	19%	15%
Percentage of fulltime employee participation in wellness activities and programs	N/A	34%	31%	33%

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$290,922	\$288,257	\$288,257	\$291,010	\$292,737
SUPPLIES	\$6,349	\$11,300	\$11,300	\$7,400	\$5,900
SERVICES & PROFESSIONAL FEES	\$30,886	\$65,250	\$65,250	\$110,750	\$74,750
TOTAL	\$328,157	\$364,807	\$364,807	\$ 409,160	\$ 373,387

PERSONNEL:

Full Time	3	3	3	3	3
Part Time	0	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT		PROGRAM/ACTIVITY	
HUMAN RESOURCES	101-012-022		CIVIL SERVICE	
MISSION/PROGRAM DESCRIPTION				
The Civil Service Activity is responsible for maintaining compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations, and operational procedures involving Civil Service personnel in the City of DeSoto.				
GOALS AND OBJECTIVES				
*Comply with state statutes and regulations for Civil Service employee				
*Oversee all entry level testing for Civil Service employees				
*Manage all promotion processes for Civil Service employees				
*Coordinate activities and training for the Civil Service Commission				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected Actual FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
# of entry levels tests given	2	2	2	2
# of entry level applicants	104	221	426	250
# of promotional applicants	7	59	17	50
# of vacancies filled	2	8	8	12
# of promotional vacancies filled	2	2	5	8
Efficiency/Effectiveness Measures				
M&O budget per capita	\$ 0.24	\$ 0.81	\$ 0.83	\$ 0.83
M&O Budget % of General Fund Budget	0.04%	0.13%	0.13%	0.12%
Percentage of applicants who take and pass the written test for entry level firefighters & police officers	N/A	N/A	22%	36%
Percentage of promotional applicants who take and pass the written test	N/A	N/A	94%	96%
Number of meeting minutes prepared submitted to the City Secretary's Office with five (5) days of Commission approval	100%	100%	100%	100%

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
SUPPLIES	\$474	\$500	\$500	\$500	\$500
SERVICES & PROFESSIONAL FEES	\$39,489	\$40,065	\$40,065	\$40,065	\$40,065
TOTAL	\$39,963	\$40,565	\$40,565	\$40,565	\$40,565

CITY OF DESOTO

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

LINE ITEM EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$74,923	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$626,347	\$509,668	\$516,868	\$408,333	\$295,000
CAPITAL OUTLAY	\$6,800	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$50,000	\$50,000	\$500,000	\$250,000
TOTAL	\$708,070	\$559,668	\$566,868	\$908,333	\$545,000

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$599,434	\$579,750	\$579,750	\$629,750	\$576,750
SUPPLIES	\$3,210	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$670,444	\$1,482,300	\$1,503,847	\$1,751,465	\$1,653,800
CAPITAL OUTLAY	\$2,918,378	\$19,840	\$19,840	\$0	\$0
TRANSFERS	\$1,633,305	\$770,884	\$770,884	\$857,000	\$837,000
DEBT SERVICE	\$51,673	\$0	\$0	\$0	\$0
TOTAL	\$5,876,443	\$2,852,774	\$2,874,321	\$3,238,215	\$3,067,550

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$0	\$111,217	\$111,217	\$121,167	\$ 83,312
REVENUES					
FRANCHISE FEES	\$112,824	\$70,000	\$70,000	\$75,000	\$75,000
INTEREST REVENUES	\$127	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$112,951	\$70,000	\$70,000	\$75,000	\$75,000
TOTAL AVAILABLE RESOURCES	\$ 112,951	\$ 181,217	\$ 181,217	\$ 196,167	\$ 158,312
EXPENDITURES					
SUPPLIES	\$1,734	\$0	\$0	\$2,000	\$2,000
SERVICES & PROFESSIONAL FEES	\$0	\$58,855	\$50,050	\$110,855	\$60,855
CAPITAL OUTLAY	\$0	\$10,000	\$10,000	\$0	\$0
TOTAL EXPENDITURES	\$1,734	\$68,855	\$60,050	\$112,855	\$62,855
FUND BALANCE-ENDING	\$111,217	\$112,362	\$121,167	\$83,312	\$95,457

BUDGET STABILIZATION FUND

STABILIZATION

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

CITY OF DESOTO

STABILIZATION FUND-DESOTO

108

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$500,000
<u>REVENUES</u>					
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$500,000	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$500,000	\$0
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$500,000	\$500,000
<u>EXPENDITURES</u>					
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$0	\$0	\$0	\$500,000	\$500,000

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
WORKING CAPITAL BAL.-BEGINNING	\$397,613	\$510,281	\$510,281	\$407,478	\$171,192
INTERGOVERNMENTAL REVENUE	\$2,406,599	\$2,568,000	\$2,568,000	\$2,662,995	\$2,850,000
INTEREST REVENUES	\$1,185	\$1,500	\$1,500	\$1,500	\$1,500
CHARGES FOR SERVICES	\$93,814	\$107,800	\$107,800	\$122,800	\$122,800
MISCELLANEOUS	\$45	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	\$5,026	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$ 2,506,668	\$2,677,300	\$2,677,300	\$2,787,295	\$2,974,300
TOTAL AVAILABLE RESOURCES	\$ 2,904,282	\$3,187,581	\$3,187,581	\$3,194,773	\$3,145,492
<u>EXPENDITURES</u>					
PERSONNEL	\$1,549,435	\$1,877,246	\$1,877,246	\$2,080,926	\$2,093,665
SUPPLIES	\$138,088	\$78,206	\$78,800	\$87,467	\$87,467
SERVICES & PROFESSIONAL FEES	\$584,168	\$685,043	\$687,373	\$682,229	\$682,229
CAPITAL OUTLAY	\$42,648	\$58,726	\$58,725	\$45,000	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$50,000	\$50,000
DEBT SERVICE	\$79,661	\$77,959	\$77,959	\$77,959	\$77,959
TOTAL EXPENDITURES	\$2,394,001	\$2,777,180	\$2,780,103	\$3,023,581	\$2,991,320
WORKING CAPITAL BAL.-ENDING	\$510,281	\$410,401	\$407,478	\$171,192	\$154,172

PERSONNEL:

Full Time	25	27	27	30	30
Part Time	2	2	2	2	2

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
SOUTHWEST REGIONAL COMMUNICATION CENTER	111-009-021	REGIONAL DISPATCH		
MISSION/PROGRAM DESCRIPTION				
<p>Southwest Regional Communications Center (SWRCC) is the consolidated emergency communications department serving the communities of Cedar Hill, DeSoto and Duncanville. SWRCC is a primary Public Safety Answering Point, which answers incoming 9-1-1 calls and seamlessly integrates with the Police and Fire departments of each city for responses of personnel and equipment. This coordination of the three cities' resources, allow citizens of each city to benefit by receiving the highest level of quality service. SWRCC's mission is to facilitate the delivery of emergency communications with professionalism and integrity, through the efficient and reliable collection and dissemination of critical information to the responders and citizens. Along with the above directives, SWRCC puts emphasis on Priority P and Priority 1 calls. These calls are defined as life threatening situations. Priority P are emergency calls, with emergency defined as a set of circumstances that require immediate Law Enforcement, Fire and/or EMS response, due to the high probability of death or serious injury to a person; or a major crime in progress. Priority 1 are just-occurred incidents involving injury or having a high threat to life or bodily harm. The term just occurred normally refers to incidents that have taken place in the past five (5) minutes. Ultimately, the center's overall aim is to remain a citizen focused department with objectives that will reach our communities and fulfil their needs.</p>				
GOALS AND OBJECTIVES				
<p>*Answer at least 90% of all emergent phone lines within ten (10) seconds</p> <p>*Dispatch at the least 90% of Priority P and Priority 1 calls within sixty (60) seconds of receipt</p> <p>*Remain professional and exude integrity during all operations with our public, internal units, and external agencies. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Obtain all pertinent information and correctly prioritize calls in order to ensure the officers, fire responders and medical service personnel are safe in their responses; dispatchers will follow protocol standards provided during call taking and dispatching</p> <p>*Maintain a structured training program to ensure employees remain competent in our discipline and to maintain a knowledgeable, ideal performing work force. A six week new employee training program is in place to prepare trainees for performance on the dispatch floor. The training program will also provide opportunities for continuing dispatch education for tenured employees.</p> <p>*Keep the community informed of our progression, strategies and other services (e.g., Alarm Monitoring). This will be accomplished through public relations and outreach, and links in our citizen friendly SWRCC website.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of emergency calls received	91,297	100,909	91,750	96,338
Number of non-emergency calls received	123,297	114,797	98,444	98,500
Number of calls for Priority P Service received for Police	N/A	467	380	380
Number of calls for Priority 1 Service received for Police	N/A	5,908	6,309	6,350
Number of calls for Priority P Service received for Fire	N/A	12,120	3,596	3,776
Number of alarm-monitored customers	360	431	474	498
Efficiency/Effectiveness Measures				
M&O budget per capita for the Participating Cities	\$16.78	\$16.75	\$19.85	\$21.27
Percentage of emergency calls answered in 10secs or less	95.01%	93.84%	90.16%	90.00%
Average dispatching time (in seconds) per Priority P Call for Police. APCO Industry Standard is 60 seconds	N/A	29.35	33	60.0
Average dispatching time (in seconds) per Priority 1 Call for Police. APCO Industry Standard is 60 seconds	N/A	36.31	35.95	60.0
Average dispatching time (in seconds) per call Priority P Call for Fire Dept. APCO Industry Standard is 60 seconds	N/A	18.25	43.76	60.0
Percentage increase of Alarm Monitoring customers from prior year. Increase of 5% annually is ideal.	N/A	19.8%	9.2%	5.0%

CITY OF DESOTO

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

LINE ITEMS EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning 2015
PERSONNEL	\$1,548,201	\$1,872,246	\$1,872,246	\$2,075,926	\$2,088,665
SUPPLIES	\$134,910	\$67,126	\$67,800	\$71,467	\$71,467
SERVICES & PROFESSIONAL FEES	\$569,049	\$667,743	\$670,073	\$667,389	\$667,389
CAPITAL OUTLAY	\$0	\$58,725	\$58,725	\$45,000	\$0
TOTAL EXPENDITURES	\$2,252,160	\$2,665,840	\$2,668,844	\$2,859,782	\$2,827,521

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
SUPPLIES	\$3,178	\$11,080	\$11,000	\$16,000	\$16,000
SERVICES & PROFESSIONAL FEES	\$15,119	\$17,300	\$17,300	\$14,840	\$14,840
TOTAL EXPENDITURES	\$18,297	\$28,381	\$28,300	\$30,840	\$30,840

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2012	Actuals FY 2013	Budget FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$1,234	\$7,276	\$5,000	\$5,000	\$5,000
TRANSFERS TO OTHER FUNDS	\$215,061	\$0	\$0	\$50,000	\$50,000
DEBT SERVICE	\$84,288	\$0	\$77,959	\$77,959	\$77,959
TOTAL EXPENDITURES	\$343,233	85,235	\$82,959	\$132,959	\$132,959

CITY OF DESOTO

FUND

SWRCC-EQUIPMENT REPLACE FUND

413

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$14,564	\$0	\$0	\$0	\$50,000
REVENUES					
INTEREST REVENUE	\$81	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$50,000	\$50,000
TOTAL REVENUES	\$81	\$0	\$0	\$50,000	\$50,000
TOTAL AVAILABLE RESOURCES	\$14,645	\$0	\$0	\$50,000	\$100,000
EXPENDITURES					
TRANSFERS TO OTHER FUNDS	\$14,645	\$0	\$0	\$0	\$0
TRANSFERS	\$14,645	\$0	\$0	\$0	\$0
SWRCC-EQUIPMENT REPLACE FUND	\$14,645	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$0	\$0	\$0	\$50,000	\$100,000



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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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$266,559	\$304,264	\$304,264	\$307,160	\$388,045
REVENUES					
INTERGOVERNMENTAL REVENUE	\$527,468	\$541,768	\$541,768	\$680,000	\$680,000
CHARGES FOR SERVICES	\$28,787	\$34,000	\$34,000	\$34,000	\$34,000
INTEREST REVENUES	\$651	\$450	\$700	\$450	\$450
TRANSFERS FROM OTHER FUNDS	\$263,734	\$270,884	\$270,884	\$340,000	\$340,000
MISCELLANEOUS	\$1,645	\$480	\$480	\$480	\$480
TOTAL REVENUES	\$822,285	\$847,582	\$847,832	\$1,054,930	\$1,054,930
TOTAL AVAILABLE RESOURCES	\$1,088,845	\$1,151,846	\$1,152,096	\$1,362,090	\$1,442,975
EXPENDITURES					
PERSONNEL	\$661,846	\$718,699	\$719,899	\$846,953	\$852,305
SUPPLIES	\$29,685	\$24,675	\$27,675	\$27,675	\$27,675
SERVICES & PROFESSIONAL FEES	\$93,050	\$100,362	\$97,362	\$99,417	\$99,417
TOTAL EXPENDITURES	\$784,580	\$843,736	\$844,936	\$974,045	\$979,397
ENDING FUND BALANCE	\$304,264	\$308,110	\$307,160	\$388,045	\$463,578

PERSONNEL:

Full Time	11	11	11	14	14
Part Time	3	4	4	5	5

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. In January 2013, Detention officers began working 12 hour shifts (versus 8 hour shifts). In September 2013, Detention officers resumed working 8 hour shifts.				
GOALS AND OBJECTIVES				
* House inmates in a safe, secure, and efficient environment on a temporary basis.				
* Manage deposit revenue				
* Conduct weekly inspection of the jail facility for safety purposes and cleanliness.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Number of jail personnel/shift	2.5	2.5	2.5	3
Number of inmates housed/year	7005	6229	6617	6700
Efficiency/Effectiveness Measures				
M&O budget per capita	\$17.51	\$16.00	\$17.10	\$19.73
M&O budget as a percentage of total budget	100%	100%	100%	100%
Average cost per prisoner per day	\$35.02	\$32.00	\$34.20	\$45.00
Number of jail inspections	1,095	1095	1095	1095
Number of timely deposits/week	N/A	N/A	5	5



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SALES TAX



COOPERATIONS



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CITY OF DESOTO

FUND

DESOTO ECONOMIC DEVELOPMENT CORPORATION

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SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$2,899,141	\$2,697,151	\$2,697,151	\$2,295,332	\$1,377,290
SALES TAX REVENUES	\$1,482,257	\$1,400,000	\$1,466,236	\$1,502,325	\$1,502,325
INTEREST REVENUES	\$10,505	\$10,000	\$9,661	\$10,000	\$10,000
TOTAL REVENUES	\$1,492,762	\$1,410,000	\$1,475,897	\$1,512,325	\$1,512,325
TOTAL AVAILABLE RESOURCES	\$4,391,903	\$4,107,151	\$4,173,048	\$3,807,657	\$2,889,615
<u>EXPENDITURES</u>					
PERSONNEL	\$318,824	\$402,310	\$356,761	\$290,728	\$305,265
SUPPLIES	\$8,945	\$10,000	\$10,490	\$10,000	\$10,000
PROMOTION/ADMIN/GRANTS/ PROSPECT DEVELOPMENT	\$799,469	\$1,326,600	\$1,152,227	\$1,761,676	\$720,900
CAPITAL OUTLAY	\$3,177	\$6,000	\$1,500	\$6,000	\$4,000
DEBT SERVICE	\$564,338	\$356,738	\$356,738	\$361,963	\$356,162
TOTAL EXPENDITURES	\$1,694,753	\$2,101,648	\$1,877,716	\$2,430,367	\$1,396,327
 ENDING FUND BALANCE	 \$2,697,151	 \$2,005,503	 \$2,295,332	 \$1,377,290	 \$1,493,288

**DEDC FY 2014 Proposed Annual Plan of Work
Presented to the DEDC Board of Directors on July 22, 2013**

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 retail spaces (e.g. former Kmart) 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-35E corridor and encourage Regional Econ. Dev.

- 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 2013
- Explore existing workforce available in DeSoto and targeted training with Cedar Valley College, UNT, Paul Quinn College, and Northwood University while focusing on desired industries such as advanced manufacturing, hi-tech, logistics & life sciences.

Goal #4 Encourage retail development of shopping centers.

- 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),
- Perform market demand analysis to determine appropriate uses. (A. Long ISD survey)
- 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 9 from City Work Plan: e.g. Explore Movie-Grill type venue and Children-Focused events venue.

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.
- Utilize Frisco 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.(In progress)
- Participate in Dallas Regional Chamber marketing programs.
- 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) & Wildwood Development.
- Collaborate with Charlton Methodist Hospital’s ongoing efforts to recruit talented physicians to the area.
- Research viability of a public/private partnership (involving DEDC, City of DeSoto, DeSoto ISD & Methodist Health System or other corporation to build a natatorium in DeSoto. A natatorium can be used for health, fitness, recreation & rehab purposes for all ages, while serving as a venue for swim lessons and training for students. A natatorium could also serve as a destination for UIL and other swim meets.

Goal #9 Continue to promote local employment opportunities and monitor incentive project recipient companies re: stipulated employment goal compliance, and DeSoto resident employment opportunities.

- Research and design DeSoto Youth Employment seasonal job opportunities program.
- Design systematic incentive compliance reporting system in partnership with City of DeSoto regarding annual full time/part time employment numbers and percentage of City of DeSoto residents employed by companies participating in DEDC/City of DeSoto incentive programs.

CITY OF DESOTO

FUND
PARK DEVELOPMENT CORP. FUND
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SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$482,492	\$507,174	\$507,174	\$363,435	\$360,060
SALES TAX REVENUES	\$494,086	\$425,000	\$450,000	\$450,000	\$450,000
INTEREST REVENUES	\$860	\$600	\$600	\$600	\$600
TOTAL REVENUES	\$494,946	\$425,600	\$450,600	\$450,600	\$450,600
TOTAL AVAILABLE RESOURCES	\$977,438	\$932,774	\$957,774	\$814,035	\$810,660
 EXPENDITURES					
DEBT SERVICE	\$0	\$0	\$0	\$243,375	\$0
TRANSFERS TO OTHER FUNDS	\$470,264	\$469,339	\$594,339	\$210,600	\$472,971
TOTAL EXPENDITURES	\$470,264	\$469,339	\$594,339	\$453,975	\$472,971
ENDING FUND BALANCE	\$507,174	\$463,435	\$363,435	\$360,060	\$337,689

CITY OF DESOTO

FUND
DEBT SERVICE PARKS DEVELOPMENT
347

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$126,073	\$123,667	\$123,667	\$120,967	\$120,267
INTEREST REVENUES	\$279	\$300	\$300	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$206,600	\$208,650	\$208,650	\$210,600	\$210,600
TOTAL REVENUES	\$206,879	\$208,950	\$208,950	\$210,900	\$210,900
TOTAL AVAILABLE RESOURCES	\$332,952	\$332,617	\$332,617	\$331,867	\$331,167
<u>EXPENDITURES</u>					
DEBT SERVICE	\$209,285	\$211,650	\$211,650	\$211,600	\$211,600
TOTAL EXPENDITURES	\$209,285	\$211,650	\$211,650	\$211,600	\$211,600
 ENDING FUND BALANCE	 \$123,667	 \$120,967	 \$120,967	 \$120,267	 \$119,567

PUBLIC UTILITY



FUNDS



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PUBLIC UTILITIES DEPARTMENT

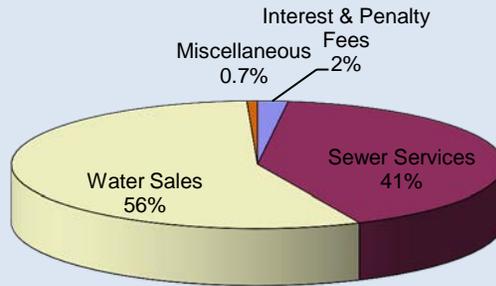
UTILITY BILLING ACTIVITY (CUSTOMER ACCOUNTS)

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

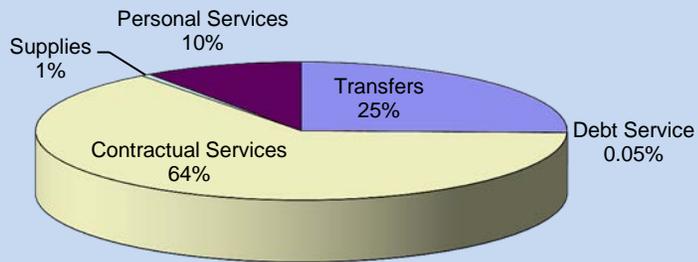
UTILITY FIELD OPERATIONS ACTIVITY

- 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.**

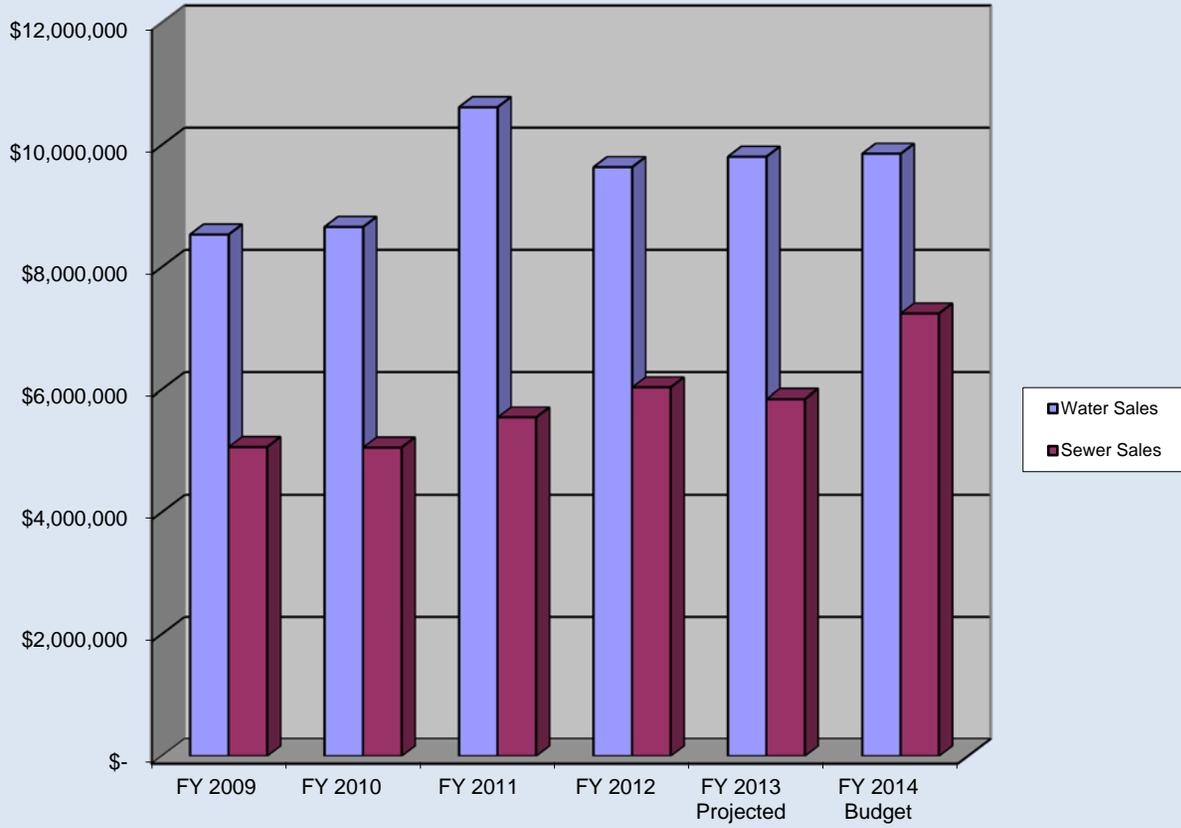
Public Utility Fund Total Revenues Budget \$17,521,705



Public Utility Fund Total Expenditures Budget \$18,416,672



Public Utility Fund Major Revenue Sources



<u>Fiscal Year</u>	<u>Water Sales</u>	<u>Sewer Sales</u>
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	\$ 9,640,376.00	\$ 6,035,354.00
FY 2013 Projected	\$ 9,811,638.00	\$ 5,850,532.00
FY 2014 Budget	\$ 9,858,512.00	\$ 7,245,193.00



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CITY OF DESOTO

FUND

PUBLIC UTILITY FUND

502

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
WORKING CAPITAL-BEGINNING BAL.	\$5,212,631	\$7,687,223	\$7,687,223	\$8,690,272	\$8,617,326
REVENUES					
WATER & SEWER SALES	\$15,805,909	\$15,804,170	\$15,804,170	\$17,265,705	\$18,333,067
WATER & SEWER CONNECTION	\$43,673	\$56,000	\$56,000	\$56,000	\$56,000
WATER & SWER SENIOR DISCOUNTS	(\$138,579)	(\$158,000)	(\$158,000)	(\$162,000)	(\$164,000)
PENALTY FEES	\$341,385	\$336,000	\$336,000	\$336,000	\$336,000
INTEREST REVENUES	\$11,277	\$15,000	\$15,000	\$15,000	\$15,000
MISCELLANEOUS/BOND PROCEEDS	\$86,068	\$25,000	\$25,000	\$11,000	\$11,000
TOTAL REVENUES	\$16,149,733	\$16,078,170	\$16,078,170	\$17,521,705	\$18,587,067
TOTAL AVAILABLE RESOURCES	\$21,362,364	\$23,765,393	\$23,765,393	\$26,211,977	\$27,204,393
APPROPRIATIONS					
PERSONNEL	\$1,720,498	\$1,769,386	\$1,769,386	\$1,785,914	\$1,797,493
SUPPLIES	\$126,198	\$123,460	\$112,160	\$104,127	\$100,660
SERVICES & PROFESSIONAL FEES	\$10,462,117	\$11,209,720	\$11,228,966	\$11,840,166	\$12,405,142
CAPITAL OUTLAY	\$17,877	\$31,000	\$96,000	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$1,348,051	\$1,931,555	\$1,931,555	\$4,676,465	\$3,782,992
DEBT SERVICE	\$400	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL APPROPRIATIONS	\$13,675,141	\$15,075,121	\$15,148,067	\$18,416,672	\$18,096,287
WORKING CAPITAL -ENDING BAL.	\$7,687,223	\$8,690,272	\$8,617,326	\$7,795,305	\$9,108,106
<i>Reserve Requirement -120 days</i>	4,495,937	4,956,204	4,980,186	6,054,796	5,949,464
<i>Amount over/(under) Reserve Requirement</i>	3,191,286	3,734,068	3,637,140	1,740,509	3,158,642
<i># days covered</i>	205.2	210.4	207.6	154.5	183.7
PERSONNEL:					
Full Time	29	29	29	29	29
Part Time	2	2	2	2	2

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-025	ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
<p>Department of Public Utilities (DPU) Administration is responsible for the oversight of all activities associated with the delivery of water and sewer services. The responsibilities of the Director of DPU include long-range planning for the water utility, developing and administering the annual operating budget, ensuring adequate staffing levels are maintained, ensuring the adequacy of water and sewer rates and addressing customer concerns that escalate from the division managers. The City of DeSoto purchases treated water from Dallas Water Utilities (DWU) and wastewater treatment services from the Trinity River Authority (TRA). The Director of DPU serves as the City liaison TRA and DWU.</p> <p>DPU Senior Secretary provides support to the Director of DPU as well as to the Utility Billing (UB) Manager and the Water Superintendent by dispatching service calls to Water Maintenance sending follow-up letters to customers who receive assistance with sewer stoppages, generating purchase requisitions, processing invoices for payment, ordering supplies, and serving as backup to key positions in UB.</p>				
GOALS AND OBJECTIVES				
<p>*Ensure that DPU expenditures are within budget limits by closely monitoring expenses and processing invoices promptly.</p> <p>*Ensure that customers receive the annual Water Quality Report on time, by preparing and mailing the reports well ahead of the deadline.</p> <p>*Ensure the financial stability of DPU by making sure that water and wastewater rates are sufficient to cover service delivery expenses.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of customers on the water and wastewater system	20,000	20,000	20,000	20,000
Number of invoices paid annually	N/A	925	950	950
Number of calls received for sewer blockage assistance	482	459	505	500
<i>Efficiency/Effectiveness Measures</i>				
Public Utilities Administration Budget Per Capita	N/A	\$2.95	\$4.48	\$4.25
Public Utilities Administration as a % of Departmental Budget	N/A	1.40%	1.50%	1.30%
Ratio of revenues to expenses for Public Utilities Administration	N/A	1.2	1.13	1.2
Percent of customers who are sent follow-up letters, within 5 business days of receiving assistance with a sewer back up	98%	95%	99%	95% or more
Number of days prior to July 1st deadline that annual Water Quality Reports are generated and mailed to customers	5 days	8 days	4 days	10 days or more
Percent of invoices that are coded for payment and forwarded to Accounts Payable within 5 business days or receipt	N/A	N/A	N/A	95% or more

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$0	\$194,866	\$194,866	\$196,686	\$197,816
SUPPLIES	\$0	\$3,600	\$3,600	\$2,500	\$2,500
SERVICES & PROFESSIONAL FEES	\$0	\$21,100	\$21,100	\$59,100	\$11,100
PUBLIC UTILITY ADMINISTRATION	\$0	\$219,566	\$219,566	\$258,286	211,416

PERSONNEL:

Full Time	2	2	2	2	2
Part Time	0	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-026	UTILITY BILLING		
<p>Utility Billing is responsible for providing timely and accurate billings to water and sewer customers. Utility Billing consists of two sections, Meter Services and Customer Service. The Meter Services team is responsible for meter reading, service connection, service disconnection, work order fulfillment, meter installation and meter replacement. Meter replacement is generally performed based on years in service or gallons of water registered. The Customer Service team is responsible for collecting and processing payments, posting payments to customers' accounts, as well as fielding customer calls, assisting customers with account inquiries, and generating work orders for service requests. Utility Billing has two billing cycles. Cycle 1 bills are prepared and distributed by the 15th of each month, and Cycle 2 bills are prepared and distributed by the 30th of each month.</p>				
GOALS AND OBJECTIVES				
<p>*Ensure that customers receive their water bills in a timely manner completing the billing process by the 15th and 30th of each month</p> <p>*Ensure the accuracy and integrity of monthly meter readings by performing meter edits and conducting re-reads as needed</p> <p>*Maximize revenue potential by completing work orders for service requests in a timely manner</p> <p>*Encourage on-time bill payment from customers by consistently disconnecting service to non-paying customers.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
<i>Activity Demand/Workload</i>				
Number of active accounts	15,921	16,031	16,325	16,651
Number of meter reads	194,703	198,677	202,835	206,891
Number of meter re-reads	7,125	7,212	7,832	8,275
Number of bills generated	191,528	193,724	195,944	197,900
Number of work orders	15,281	14,799	15,016	16,500
Number of service disconnects for nonpayment	7815	7384	5398	5,000
<i>Efficiency/Effectiveness Measures</i>				
Utility Billing budget per capita	\$23.05	\$23.50	\$28.30	\$29.68
Utility Billing budget % of Public Utilities O&M budget	N/A	9%	8%	9%
Percentage of water bills generated on time	98%	98%	98%	98%
Average number of service disconnects per month	650	615	450	415
Average time to complete work orders	1 business day	1 business day	1 business day	1 business day
Average time to reconnect service after receiving past due payment	4 hours	4 hours	4 hours	4 hours
Percentage of customer contacts numbers updated annually	NA	NA	N/A	50%

CITY OF DESOTO

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

LINE ITEM EXPENSES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$0	\$658,355	\$658,355	\$665,064	\$669,500
SUPPLIES	\$0	\$34,275	\$34,275	\$33,542	\$30,075
SERVICES & PROFESSIONAL FEES	\$0	\$249,152	\$249,152	\$252,861	\$252,802
TRANSFERS TO OTHER FUNDS	\$0	\$489,163	\$489,163	\$1,323,273	\$516,800
UTILITY BILLING	\$0	\$1,430,945	\$1,430,945	\$2,274,740	1,469,177

PERSONNEL:

Full Time	11	11	11	11	11
Part Time	2	2	2	2	2

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$707,534	\$0	\$0	\$0	\$0
SUPPLIES	\$30,391	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$134,929	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$17,877	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$262,000	\$0	\$0	\$0	\$0
CUSTOMER ACCOUNTS	\$1,152,731	\$0	\$0	\$0	\$0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PUBLIC UTILITIES	502-025-027	FIELD OPERATIONS		
MISSION/PROGRAM DESCRIPTION				
<p>Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure.</p> <p>The Texas Commission on Environmental Quality (TCEQ) mandates that each dead-end line on the distribution system be flushed monthly to help maintain water quality. Dead-end lines typically occur in cul-de-sacs or at the end of streets with only a single point of entry. Because dead-end lines are only tied in to the distribution at one end, the water reaches the end of the line and stops. During periods of low water usage, the water quality at the end of the line can deteriorate. Routine flushing forces the old water out of the line and introduces fresh water.</p> <p>The wastewater collection system consists of over 200 miles of piping and over 3,000 sewer manholes. Wastewater collection activities involve maintaining the system through proactive flushing, cleaning and making system repairs as needed.</p>				
GOALS AND OBJECTIVES				
<p>*Maintain the water distribution system by repairing leaks and breaks in a timely manner</p> <p>*Maintain the wastewater system by making necessary repairs and performing proactive flushing and cleaning</p> <p>*Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve</p> <p>*Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2011	Actuals FY 2012	Projected / Actuals FY 2013	Adopted Budget FY 2014
Activity Demand/Workload				
Billion Gallons (BG) of water pumped	2.99	2.79	2.61	2.80
BG of wastewater collected	1.85	1.50	1.70	1.70
Daily Water Allowance from Dallas without penalty (Gallons)	14.5 Million	14.5 Million	14.5 Million	14.5 Million
Number of deadend water lines within the distribution system	57	57	57	65
Linear feet of sewer line in the wastewater collection system	1,200,000	1,200,000	1,200,000	1,200,000
Number of water distribution valves exercised annually	1,476	1,540	1,507	1,500
Number of bacteriological samples to be collected annually	600	600	600	600
Number of service repairs made	159	169	157	162
Number of water quality complaints received	107	152	125	120
Efficiency/Effectiveness Measures				
Field Operations budget per capita	\$201	\$187	\$188	\$202
Field Operations budget % of Public Utilities O&M budget	N/A	65.00%	63.00%	64.00%
Percent of deadend lines flushed monthly	100%	100%	100%	100%
Average number of valves exercised per month	123	128	126	125
Average number of bacteriological samples collected monthly	50	50	50	50
Average daily water usage (MGD)	8.20	7.64	7.17	7.60
Average time to complete service repairs after concrete removal	5.0 hours	4.5 hours	4.5 hours	4.5 hours
Average linear feet of sewer main cleaned and flushed per month	80,000	100,000	25,013	100,000
Average time to respond to water quality complaints	N/A	N/A	5 working days	2 working days

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$0	\$896,100	\$896,100	\$904,099	\$910,112
SUPPLIES	\$0	\$75,585	\$64,285	\$58,085	\$58,085
SERVICES & PROFESSIONAL FEES	\$6,759	\$7,975,432	\$7,994,692	\$8,535,183	\$9,175,218
TRANSFERS TO OTHER FUNDS	\$0	\$442,204	\$442,204	\$517,004	\$555,004
UTILITY FIELD OPERATIONS	\$6,759	\$9,389,321	\$9,397,281	\$10,014,371	10,698,419

PERSONNEL:

Full Time	16	16	16	16	16
Part Time	0	0	0	0	0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$808,970	\$0	\$0	\$0	\$0
SUPPLIES	\$91,611	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$7,663,823	\$0	\$0	\$0	\$0
DEVELOPMENT SERVICES	\$9,513,266	\$0	\$0	\$0	\$0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$14,213	\$20,065	\$20,065	\$20,065	\$20,065
SUPPLIES	\$4,196	\$10,000	\$10,000	\$10,000	\$10,000
SERVICES & PROFESSIONAL FEES	\$2,654,957	\$2,964,036	\$2,964,022	\$2,993,022	\$2,966,022
CAPITAL OUTLAY	\$0	\$31,000	\$96,000	\$0	\$0
DEBT SERVICE	\$400	\$10,000	\$10,000	\$10,000	\$10,000
TRANSFERS TO OTHER FUNDS	\$137,188	\$1,000,188	\$1,000,188	\$2,836,188	\$2,711,188
NON-DEPARTMENTAL	\$2,810,955	\$4,035,289	\$4,100,275	\$5,869,275	\$5,717,275

CITY OF DESOTO

FUND
WATER METER REPLACEMENT FUND
503

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$ 419,079	\$ 292,367	\$ 292,367	\$ 293,367	\$ 294,367
REVENUES					
INTEREST REVENUES	\$676	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$262,000	\$467,163	\$467,163	\$1,300,000	\$470,000
TOTAL REVENUES	\$262,676	\$468,163	\$468,163	\$1,301,000	\$471,000
TOTAL AVAILABLE RESOURCES	\$ 681,755	\$ 760,530	\$ 760,530	\$ 1,594,367	\$ 765,367
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	\$389,388	\$467,163	\$467,163	\$1,300,000	\$470,000
TOTAL APPROPRIATIONS	\$389,388	\$467,163	\$467,163	\$1,300,000	\$470,000
FUND BALANCE-ENDING	\$ 292,367	\$ 293,367	\$ 293,367	\$ 294,367	\$ 295,367

CITY OF DESOTO

FUND
WATER/SEWER EQUIP REPLACE FUND
504

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$15,553	\$22,110	\$22,110	\$22,185	\$22,260
REVENUES					
INTEREST REVENUES	\$51	\$75	\$75	\$75	\$75
TRANSFERS FROM OTHER FUNDS	\$17,000	\$132,800	\$132,800	\$175,300	\$270,400
TOTAL REVENUES	\$17,051	\$132,875	\$132,875	\$175,375	\$270,475
TOTAL AVAILABLE RESOURCES	\$ 32,604	\$ 154,985	\$ 154,985	\$ 197,560	\$ 292,735
APPROPRIATIONS					
CAPITAL OUTLAY	\$10,495	\$132,800	\$132,800	\$175,300	\$270,400
TOTAL APPROPRIATIONS	\$10,495	\$132,800	\$132,800	\$175,300	\$270,400
FUND BALANCE-ENDING	\$ 22,110	\$ 22,185	\$ 22,185	\$ 22,260	\$ 22,335

CITY OF DESOTO

FUND
CIP-WATER & SEWER FUND
508

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
WORKING CAPITAL-BEGINNING BAL.	\$10,991,231	\$8,994,939	\$8,994,939	\$7,094,480	\$3,876,146
REVENUES					
INTEREST REVENUES	\$25,304	\$15,000	\$15,000	\$8,500	\$8,500
TRANSFERS FROM OTHER FUNDS	\$600,000	\$863,000	\$863,000	\$2,699,000	\$2,574,000
CONTRIBUTIONS/DONATIONS	\$15,000	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$0	\$3,800,000	\$3,800,000	\$0	\$1,500,000
TOTAL REVENUES	\$640,304	\$4,678,000	\$4,678,000	\$2,707,500	\$4,082,500
TOTAL AVAILABLE RESOURCES	\$11,631,535	\$13,672,939	\$13,672,939	\$9,801,980	\$ 7,958,646
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	\$72,660	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$2,120,320	\$5,358,754	\$5,616,000	\$4,964,000	\$3,360,000
DEBT SERVICE	\$443,615	\$962,459	\$962,459	\$961,834	\$961,834
TOTAL APPROPRIATIONS	\$2,636,596	\$6,321,213	\$6,578,459	\$5,925,834	\$4,321,834
WORKING CAPITAL -ENDING BAL.	\$8,994,939	\$7,351,727	\$7,094,480	\$3,876,146	\$3,636,812



City of DeSoto

STORM DRAINAGE



FUNDS



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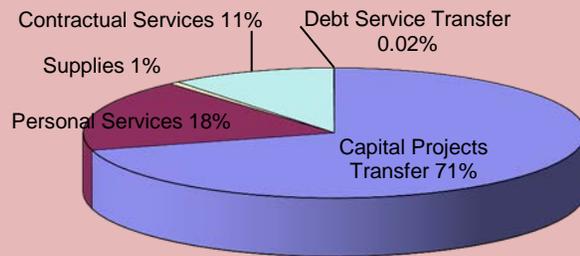
STORM DRAINAGE UTILITY FUND FUNDS

- 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 \$1,663,178



CITY OF DESOTO

FUND
STORM DRAINAGE UTILITY FUND
522

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted 2014	Planning FY 2015
WORKING CAPITAL-BEGINNING BAL.	\$1,337,420	\$1,242,983	\$1,242,983	\$1,099,267	\$928,239
REVENUES					
DRAINAGE CHARGE REVENUE	\$1,455,890	\$1,491,150	\$1,491,150	\$1,491,150	\$1,491,150
INTEREST REVENUES	\$2,179	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,458,069	\$1,492,150	\$1,492,150	\$1,492,150	\$1,492,150
TOTAL AVAILABLE RESOURCES	\$2,795,488	\$2,735,133	\$2,735,133	\$2,591,417	\$2,420,389
APPROPRIATIONS					
PERSONNEL	\$291,147	\$290,623	\$290,623	\$298,591	\$300,398
SUPPLIES	\$5,459	\$13,100	\$23,000	\$11,000	\$11,000
SERVICES & PROFESSIONAL FEES	\$133,543	\$177,673	\$177,673	\$177,673	\$177,673
CAPITAL OUTLAY	\$0	\$12,000	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$1,147,028	\$1,144,220	\$1,144,220	\$1,175,564	\$1,305,564
DEBT SERVICE	(\$24,673)	\$350	\$350	\$350	\$350
TOTAL APPROPRIATIONS	\$1,552,505	\$1,637,966	\$1,635,866	\$1,663,178	\$1,794,985
WORKING CAPITAL -ENDING BAL.	\$1,242,983	\$1,097,167	\$1,099,267	\$928,239	\$625,404
Reserve Requirements	\$100,000	\$125,000	\$125,000	\$150,000	\$175,000
Amount over/(under) Reserve Requirement	\$1,142,983	\$972,167	\$974,267	\$778,239	\$450,404
PERSONNEL:					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
SERVICES & PROFESSIONAL FEES	\$102,673	\$102,673	\$102,673	\$102,673	\$102,673
FINANCIAL SERVICES	\$102,673	\$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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$108,691	\$80,981	\$80,981	\$81,785	\$82,308
SUPPLIES	\$1,363	\$6,000	\$18,000	\$6,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$30,870	\$75,000	\$75,000	\$75,000	\$75,000
CAPITAL OUTLAY	\$0	\$12,000	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$1,147,028	\$1,144,220	\$1,144,220	\$1,175,564	\$1,275,564
ENGINEERING SERVICES	\$1,287,952	\$1,318,201	\$1,318,201	\$1,338,349	\$1,438,872

PERSONNEL:

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

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$180,956	\$200,012	\$200,012	\$207,176	\$208,460
SUPPLIES	\$4,096	\$7,100	\$5,000	\$5,000	\$5,000
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$30,000
MAINTENANCE	\$185,052	\$207,112	\$205,012	\$212,176	\$243,460

PERSONNEL:

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

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$1,500	\$9,630	\$9,630	\$9,630	\$9,630
DEBT SERVICE	(\$24,673)	\$350	\$350	\$350	\$350
NON DEPARTMENTAL	(\$23,173)	\$9,980	\$9,980	\$9,980	\$9,980



City of DeSoto

CITY OF DESOTO

FUND
DRAINAGE EQUIP REPLACE FUND
524

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
<u>REVENUES</u>					
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$30,900
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$30,900
TOTAL AVAILABLE RESOURCES	\$0	\$0	\$0	\$0	\$30,900
<u>APPROPRIATIONS</u>					
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$30,900
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$30,900
FUND BALANCE-ENDING	\$0	\$0	\$0	\$0	\$0

CITY OF DESOTO

FUND

DRAINAGE IMPROVEMENTS FUND

528

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$2,324,077	\$2,455,671	\$ 2,455,671	\$1,598,171	\$ 1,600,671
REVENUES					
INTEREST REVENUES	\$3,896	\$2,500	\$2,500	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$1,147,028	\$1,144,220	\$1,144,220	\$1,175,564	\$1,275,564
MISCELLANEOUS & BOND PROCEEDS	\$3,013	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,153,937	\$1,146,720	\$1,146,720	\$1,178,064	\$1,278,064
TOTAL AVAILABLE RESOURCES	\$3,478,015	\$3,602,391	\$3,602,391	\$2,776,235	\$2,878,735
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	\$60,760	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$720,928	\$675,000	\$1,235,000	\$400,000	\$500,000
DEBT SERVICE	\$240,656	\$769,220	\$769,220	\$775,564	\$775,564
TOTAL APPROPRIATIONS	\$1,022,344	\$1,444,220	\$2,004,220	\$1,175,564	\$1,275,564
FUND BALANCE-ENDING	\$2,455,671	\$2,158,171	\$1,598,171	\$1,600,671	\$1,603,171

SANITATION



FUNDS



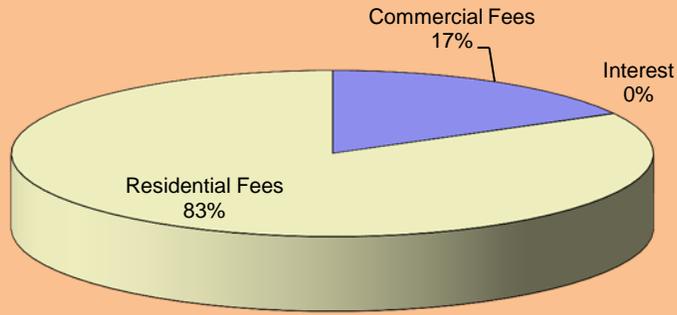
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SANITATION ENTERPRISE FUND FUNDS

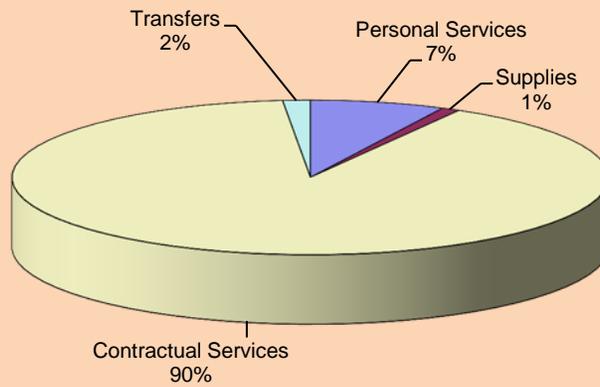
1. Funds solid waste collection services for both residential and commercial customers;
2. Funds the street sweeper, which is used to clean thoroughfares, collector streets, and residential streets in the city limits;
3. Funds the 4-person Litter/Median Crew, which picks up litter in City rights-of-way 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
2013-2014 Budget
Sanitation Fund**

**Sanitation Fund Revenues
Total Budget \$3,913,000**



**Sanitation Fund Expenditures
Total Budget \$3,680,665**



CITY OF DESOTO

FUND

SANITATION ENTERPRISE FUND

552

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
WORKING CAPITAL-BEGINNING BAL.	\$1,120,121	\$1,258,353	\$1,258,353	\$1,485,650	\$1,717,985
REVENUES					
CHARGES FOR SERVICES	\$3,398,856	\$3,884,200	\$3,884,200	\$3,910,000	\$3,910,000
INTEREST REVENUES	\$2,399	\$3,000	\$3,000	\$3,000	\$3,000
CONTRIBUTIONS/ MISCELLANEOUS	\$30,000	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$3,431,255	\$3,887,200	\$3,887,200	\$3,913,000	\$3,913,000
TOTAL AVAILABLE RESOURCES	\$4,551,376	\$5,145,553	\$5,145,553	\$5,398,650	\$5,630,985
APPROPRIATIONS					
PERSONNEL	\$235,983	\$267,561	\$267,561	\$269,121	\$272,270
SUPPLIES	\$33,572	\$35,275	\$36,575	\$36,575	\$36,600
SERVICES & PROFESSIONAL FEES	\$2,921,825	\$3,328,986	\$3,308,767	\$3,319,969	\$3,334,850
CAPITAL OUTLAY	\$54,644	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$47,000	\$47,000	\$47,000	\$55,000	\$55,000
TOTAL APPROPRIATIONS	\$3,293,023	\$3,678,822	\$3,659,903	\$3,680,665	\$3,698,720
WORKING CAPITAL -ENDING BAL.	\$1,258,353	\$1,466,731	\$1,485,650	\$1,717,985	\$1,932,265
Reserve Requirement -45 days	\$541,319	\$453,553	\$451,221	\$453,781	\$456,007
Amount over/(under) Reserve Requirement	\$717,034	\$1,013,177	\$1,034,429	\$1,264,204	\$1,476,258
# days covered	139	194	198	227	254

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.

PERSONNEL:

Full Time	5	5	5	5	5
Part Time	0	0	0	0	0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
SERVICES & PROFESSIONAL FEES	\$27,900	\$36,500	\$36,500	\$35,000	\$33,500
GENERAL ADMINISTRATION	\$27,900	\$36,500	\$36,500	\$35,000	\$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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$53,837	\$62,042	\$62,042	\$62,583	\$62,920
SUPPLIES	\$18,631	\$18,500	\$18,500	\$18,500	\$18,500
SERVICES & PROFESSIONAL FEES	\$11,149	\$9,000	\$16,440	\$9,000	\$9,000
TRANSFERS TO OTHER FUNDS	\$47,000	\$47,000	\$47,000	\$55,000	\$55,000
DEVELOPMENT SERVICES	\$130,617	\$136,542	\$143,982	\$145,083	\$145,420

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$181,064	\$193,023	\$193,023	\$194,042	\$196,854
SUPPLIES	\$14,941	\$16,775	\$18,075	\$18,075	\$18,100
SERVICES & PROFESSIONAL FEES	\$121,436	\$140,850	\$133,050	\$126,769	\$143,150
PARK MAINTENANCE	\$317,441	\$350,648	\$344,148	\$338,886	\$358,104

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
PERSONNEL	\$1,082	\$12,496	\$12,496	\$12,496	\$12,496
SERVICES & PROFESSIONAL FEES	\$2,761,339	\$3,142,636	\$3,122,777	\$3,149,200	\$3,149,200
NON-DEPARTMENTAL	\$2,817,065	\$3,155,132	\$3,135,273	\$3,161,696	\$3,161,696

CITY OF DESOTO

FUND

SANITATION EQUIP REPLACE FUND

553

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$90,454)	(\$43,454)	(\$43,454)	\$6,546	\$6,546
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$47,000	\$50,000	\$50,000	\$55,000	\$55,000
TOTAL REVENUES	\$47,000	\$50,000	\$50,000	\$55,000	\$55,000
TOTAL AVAILABLE RESOURCES	(\$43,454)	\$6,546	\$6,546	\$61,546	\$61,546
APPROPRIATIONS					
CAPITAL OUTLAY	\$0	\$50,000	\$0	\$55,000	\$55,000
TOTAL APPROPRIATIONS	\$0	\$50,000	\$0	\$55,000	\$55,000
FUND BALANCE-ENDING	(\$43,454)	(\$43,454)	\$6,546	\$6,546	\$6,546

***HOTEL
OCCUPANCY***



FUND

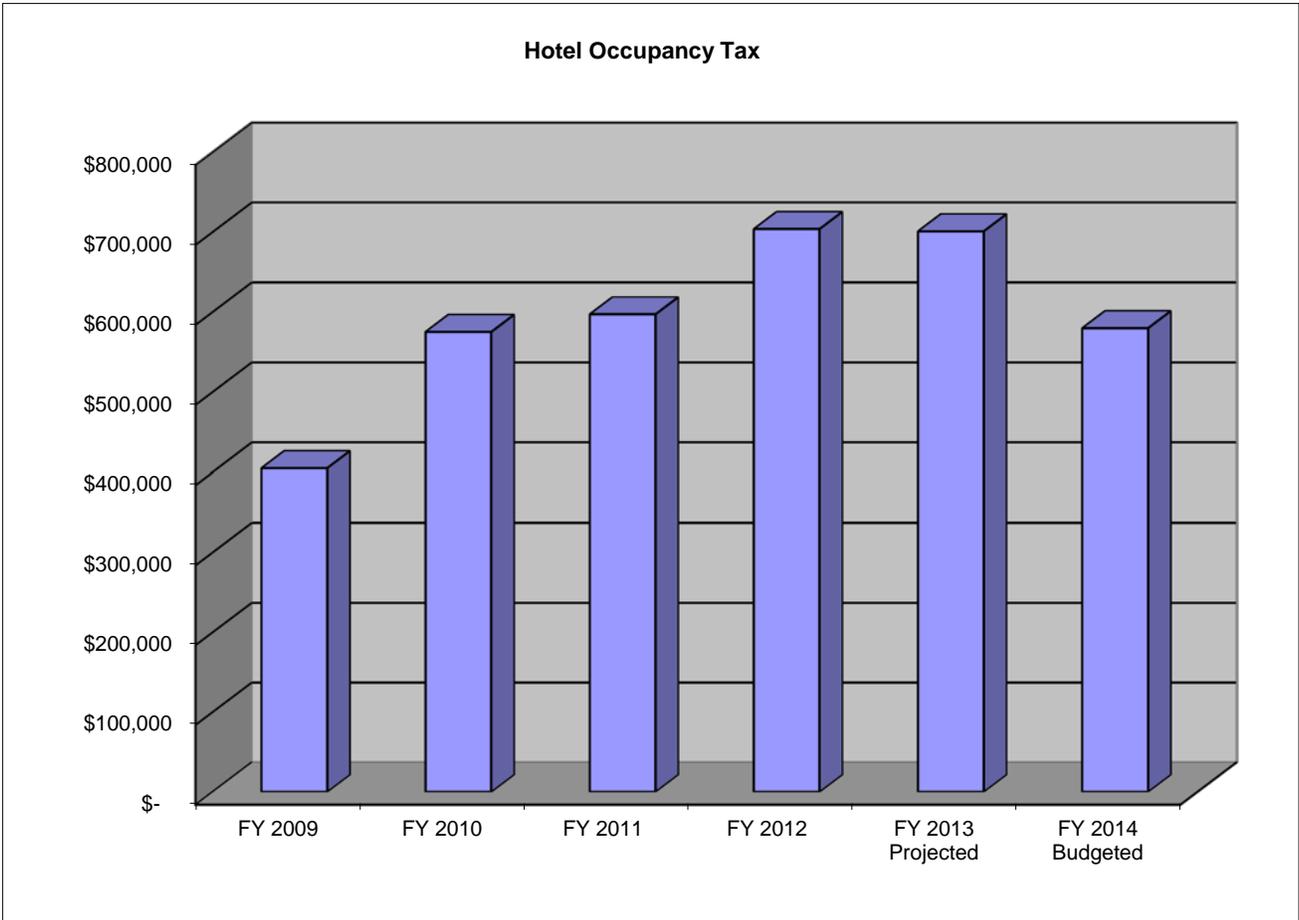


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HOTEL OCCUPANCY TAX FUND

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 2009	\$ 405,064
FY 2010	\$ 575,384
FY 2011	\$ 597,292
FY 2012	\$ 704,045
FY 2013 Projected	\$ 701,137
FY 2014 Budgeted	\$ 580,000

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

The FY 2012 & 2013 increases reflect a collection of past due taxes.

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$558,547	\$552,351	\$552,351	\$531,027	\$483,651
REVENUES					
NON-PROPERTY TAX REVENUES	\$704,045	\$550,000	\$550,000	\$580,000	\$580,000
CHARGES FOR SERVICES	\$10,336	\$0	\$0	\$0	\$0
INTEREST	\$674	\$500	\$500	\$600	\$600
CONTRIBUTIONS & DONATIONS	\$1,622	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$716,676	\$550,500	\$550,500	\$580,600	\$580,600
TOTAL AVAILABLE RESOURCES	\$1,275,223	\$1,102,851	\$1,102,851	\$1,111,627	\$1,064,251
EXPENDITURES					
PERSONNEL	\$355	\$335	\$4,335	\$4,623	\$4,623
SERVICES & PROFESSIONAL FEES	\$474,104	\$461,857	\$457,569	\$509,314	\$467,569
TRANSFERS	\$112,082	\$109,920	\$109,920	\$114,039	\$114,039
OPERATING EXPENDITURES	\$586,541	\$572,112	\$571,824	\$627,976	\$586,231
USES OF FUND BALANCE	\$136,331	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$722,872	\$572,112	\$571,824	\$627,976	\$586,231
FUND BALANCE - ENDING	\$552,351	\$530,739	\$531,027	\$483,651	\$478,020
Reserve Requirement - 25%*Proj. Rev.	\$179,169	\$137,625	\$137,625	\$145,150	\$145,150
Amount over/(under) Reserve Requirement	\$373,182	\$393,114	\$393,402	\$338,501	\$332,870



DEBT SERVICE



FUND

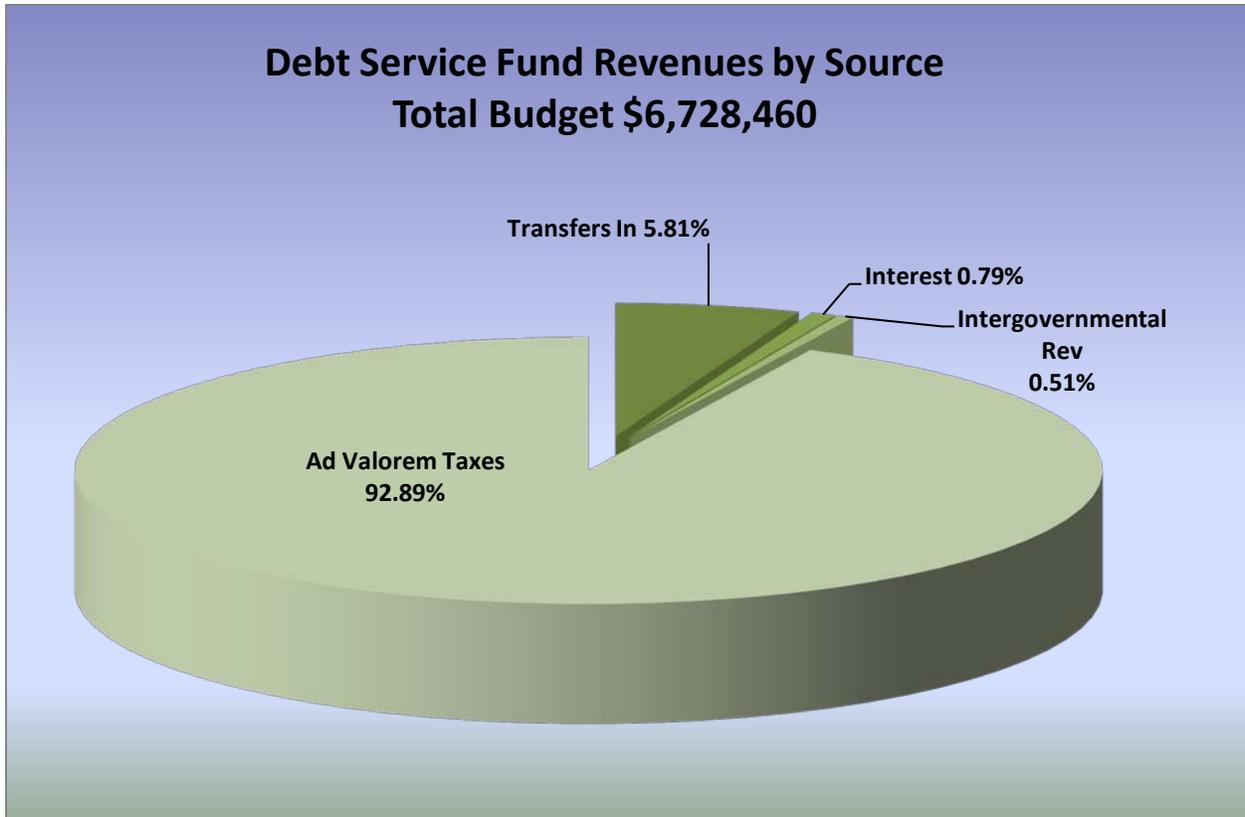


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City of DeSoto Debt Service Fund Overview

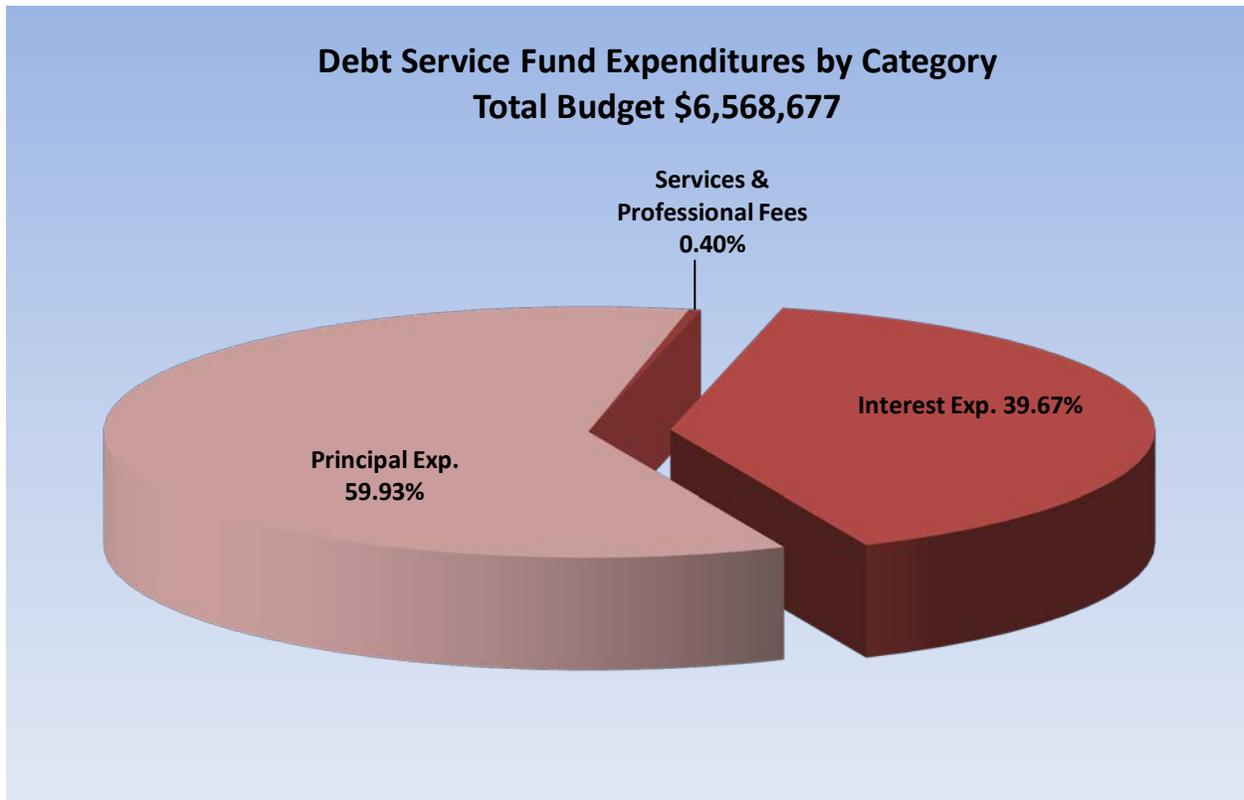
The Debt Service Fund is used for the accumulation of resources for and the payment of general long term debt principal, interest and related costs on general obligation and certificates of obligation bonds issued by the City. Revenues are generated by the collection of property taxes dedicated to interest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

Revenues



Revenues in the Debt Service Fund are budgeted at \$6,728,460 – a decrease of 7% from the previous year. The I&S property tax rate for FY 2012-13 is calculated at \$0.2271 – an decrease of 1.04 cents from the previous year. The decrease results from the decrease in debt service requirements in FY 2013-14. The I&S rate is equivalent to 29.98% of the total property tax rate of \$0.7574 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$6.54 million and represent 92.89% of total fund revenues. Transfers from other funds are budgeted at \$145,214 and represent the second largest source of revenue. Included are transfers from the Hotel Occupancy fund and the Fire Training fund. Interest revenue is budgeted at \$5,500.

Expenditures



Expenditures for the Debt Service Fund are budgeted at \$6,568,677 - a decrease of 14.2% from the previous year. Interest payments on bonds are budgeted at \$2.6 million, a 6% decrease from the prior year. Principal payments are budgeted at \$3.91 million, an 18% decrease 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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$1,450,008	\$1,603,729	\$1,603,729	\$1,635,710	\$1,795,493
REVENUES					
INTERGOVERNMENTAL REVENUE	\$35,429	\$36,169	\$36,169	\$35,456	\$35,456
CURRENT TAXES	\$6,916,528	\$6,636,880	\$6,636,880	\$6,392,290	\$6,392,290
DELINQUENT TAXES	\$102,821	\$120,000	\$120,000	\$100,000	\$100,000
PENALTIES & INTEREST	\$58,719	\$90,000	\$90,000	\$50,000	\$50,000
INTEREST REVENUES	\$5,593	\$5,500	\$5,500	\$5,500	\$5,500
TRANSFERS FROM OTHER FUNDS	\$1,006,299	\$405,903	\$1,260,310	\$145,214	\$145,214
BOND PROCEEDS	\$21,260,773	\$0	\$11,105,000	\$0	\$0
TOTAL REVENUES	\$29,386,162	\$7,294,452	\$19,253,859	\$6,728,460	\$6,728,460
TOTAL AVAILABLE RESOURCES	\$30,836,170	\$8,898,181	\$20,857,588	\$8,364,170	\$8,523,953
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$26,113	\$17,322	\$26,000	\$26,113	\$26,113
DEBT SERVICE	\$29,206,328	\$7,639,143	\$19,195,878	\$6,542,564	\$6,542,564
TOTAL EXPENDITURES	\$29,232,441	\$7,656,465	\$19,221,878	\$6,568,677	\$6,568,677
FUND BALANCE-ENDING	\$1,603,729	\$1,241,716	\$1,635,710	\$1,795,493	\$1,955,276
I & S Tax Rate	0.2525	0.2375	0.2375	0.2271	0.2271

**CITY OF DESOTO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2013**

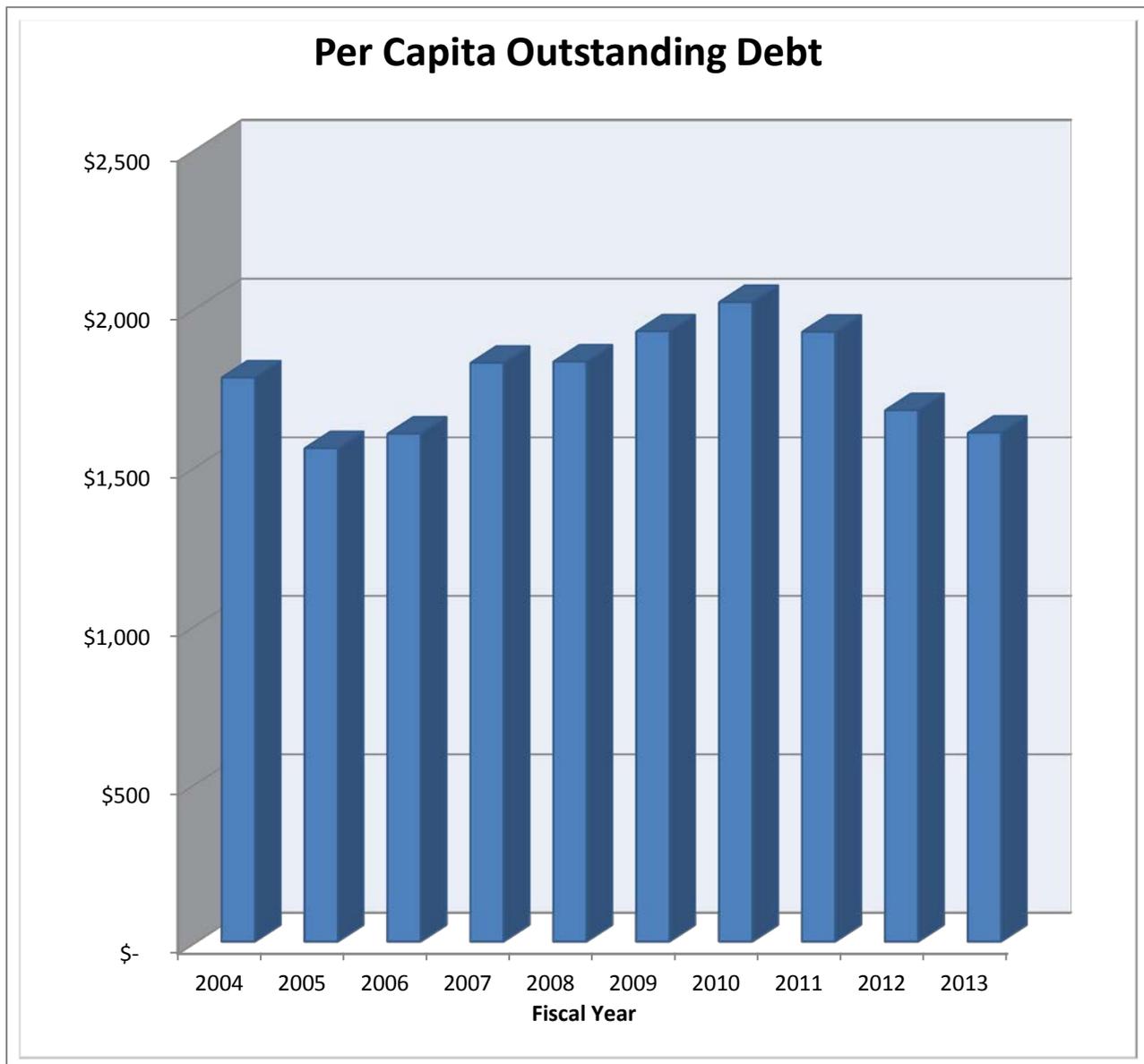
Net Assessed Value		\$ 2,877,357,291
Plus: Exempt Property		265,306,291
Total Assessed Value		3,045,314,900
Debt limit -Ten Percent (10%) of Total Assessed Value		304,531,490
Amount of Debt Applicable to Debt Limit- Total Bonded Debt		82,695,000
Less - Assets in Debt Service Funds Available for Payment of Principal		<div style="border-top: 1px solid black; display: inline-block; width: 100%;">1,635,710</div>
Total Amount of Debt Applicable to Debt Limit		<div style="border-top: 1px solid black; display: inline-block; width: 100%;">81,059,290</div>
Legal Debt Margin		<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;"> \$ 223,472,200 </div>

Source: Dallas Central Appraisal District

Per Capita Outstanding Debt

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

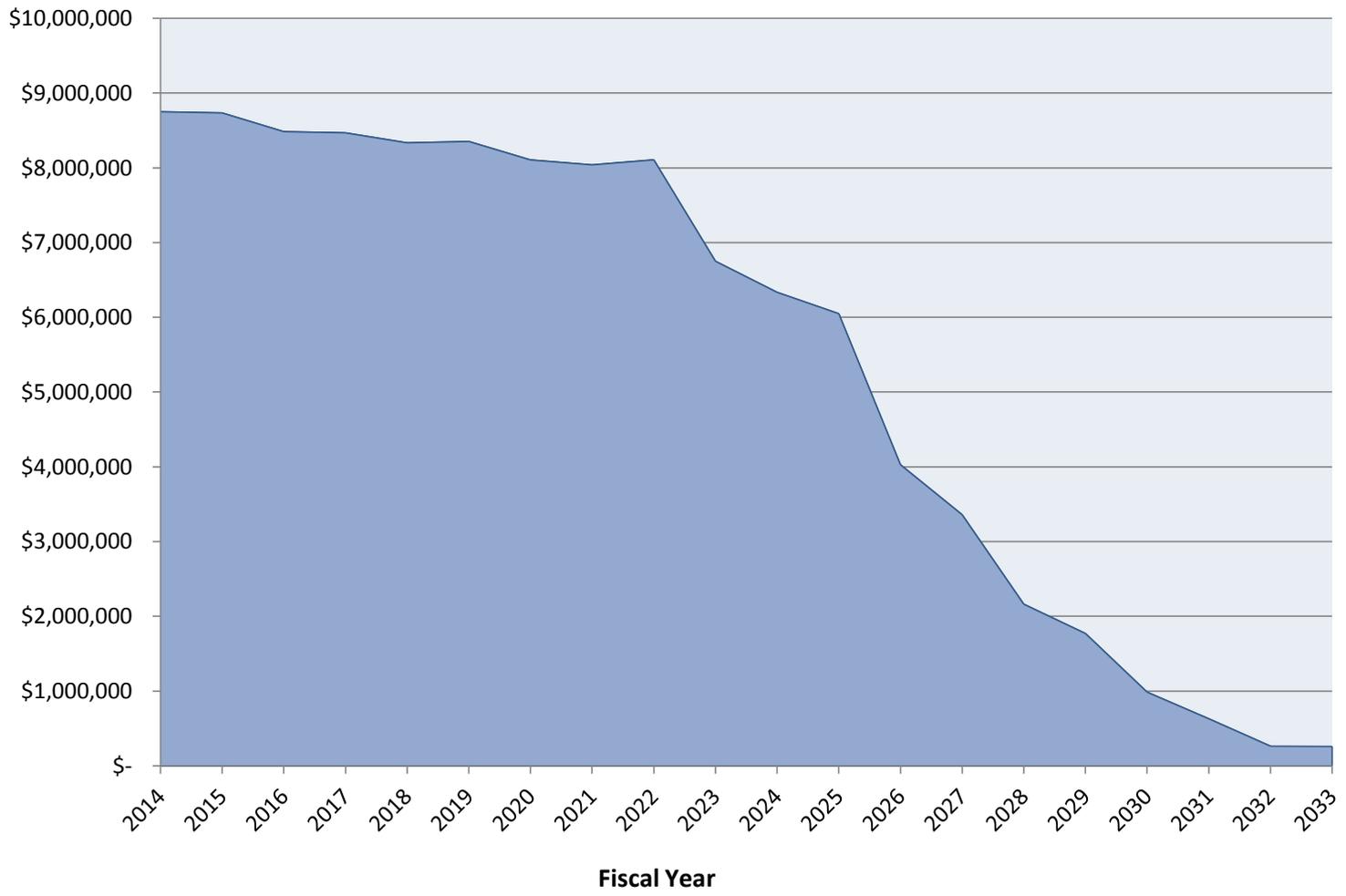
<u>Year</u>	<u>Outstanding Debt</u>	<u>Population</u>	<u>Per Capita</u>
2004	\$ 76,345,000	42,894	\$ 1,780
2005	\$ 70,880,684	45,514	\$ 1,557
2006	\$ 75,516,486	47,109	\$ 1,603
2007	\$ 86,936,713	47,600	\$ 1,826
2008	\$ 88,546,713	48,391	\$ 1,830
2009	\$ 93,756,715	48,700	\$ 1,925
2010	\$ 98,953,254	49,047	\$ 2,018
2011	\$ 94,360,000	49,047	\$ 1,924
2012	\$ 85,675,000	51,102	\$ 1,677
2013	\$ 82,695,000	51,500	\$ 1,606



Note: 2012 and 2013 are estimates of the population growth

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 2013

Period Ending	Principal	Interest	Total Debt Service
9/30/2014	\$5,450,000	\$3,299,661	\$8,749,661
9/30/2015	5,685,000	3,049,021	8,734,021
9/30/2016	5,635,000	2,848,552	8,483,552
9/30/2017	5,830,000	2,637,772	8,467,772
9/30/2018	5,915,000	2,419,084	8,334,084
9/30/2019	6,160,000	2,192,155	8,352,155
9/30/2020	6,160,000	1,945,513	8,105,513
9/30/2021	6,360,000	1,679,353	8,039,353
9/30/2022	6,710,000	1,396,705	8,106,705
9/30/2023	5,625,000	1,124,863	6,749,863
9/30/2024	5,455,000	879,047	6,334,047
9/30/2025	5,410,000	638,569	6,048,569
9/30/2026	3,585,000	442,675	4,027,675
9/30/2027	3,060,000	299,731	3,359,731
9/30/2028	1,970,000	192,134	2,162,134
9/30/2029	1,655,000	115,225	1,770,225
9/30/2030	925,000	60,769	985,769
9/30/2031	600,000	29,731	629,731
9/30/2032	250,000	13,300	263,300
9/30/2033	255,000	4,463	259,463
	\$82,695,000	\$25,268,321	\$107,963,321



**GENERAL
OBLIGATION
BONDS**

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/23 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	875,000	2.000%	203,993	1,078,993	
8/15/2014			147,500	147,500	
9/30/2014					1,226,493
2/15/2015	1,160,000	3.000%	147,500	1,307,500	
8/15/2015			130,100	130,100	
9/30/2015					1,437,600
2/15/2016	1,185,000	4.000%	130,100	1,315,100	
8/15/2016			106,400	106,400	
9/30/2016					1,421,500
2/15/2017	1,185,000	3.000%	106,400	1,291,400	
8/15/2017			88,625	88,625	
9/30/2017					1,380,025
2/15/2018	1,025,000	3.000%	88,625	1,113,625	
8/15/2018			73,250	73,250	
9/30/2018					1,186,875
2/15/2019	1,045,000	3.000%	73,250	1,118,250	
8/15/2019			57,575	57,575	
9/30/2019					1,175,825
2/15/2020	1,495,000	4.000%	57,575	1,552,575	
8/15/2020			27,675	27,675	
9/30/2020					1,580,250
2/15/2021	805,000	3.000%	27,675	832,675	
8/15/2021			15,600	15,600	
9/30/2021					848,275
2/15/2022	450,000	2.000%	15,600	465,600	
8/15/2022			11,100	11,100	
9/30/2022					476,700
2/15/2023	290,000	3.000%	11,100	301,100	
8/15/2023			6,750	6,750	
9/30/2023					307,850
2/15/2024	195,000	3.000%	6,750	201,750	
8/15/2024			3,825	3,825	
9/30/2024					205,575
2/15/2025	255,000	3.000%	3,825	258,825	
9/30/2025					258,825
	9,965,000		1,540,793	11,505,793	11,505,793

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

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2013 (Drainage Portion)

Callable on 2/15/2013 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	175,000	2.000%	16,352	191,352	
8/15/2014			10,775	10,775	
9/30/2014					202,127
2/15/2015	220,000	3.000%	10,775	230,775	
8/15/2015			7,475	7,475	
9/30/2015					238,250
2/15/2016	45,000	4.000%	7,475	52,475	
8/15/2016			6,575	6,575	
9/30/2016					59,050
2/15/2017	45,000	3.000%	6,575	51,575	
8/15/2017			5,900	5,900	
9/30/2017					57,475
2/15/2018	45,000	3.000%	5,900	50,900	
8/15/2018			5,225	5,225	
9/30/2018					56,125
2/15/2019	45,000	3.000%	5,225	50,225	
8/15/2019			4,550	4,550	
9/30/2019					54,775
2/15/2020	45,000	4.000%	4,550	49,550	
8/15/2020			3,650	3,650	
9/30/2020					53,200
2/15/2021	45,000	3.000%	3,650	48,650	
8/15/2021			2,975	2,975	
9/30/2021					51,625
2/15/2022	50,000	2.000%	2,975	52,975	
8/15/2022			2,475	2,475	
9/30/2022					55,450
2/15/2023	55,000	3.000%	2,475	57,475	
8/15/2023			1,650	1,650	
9/30/2023					59,125
2/15/2024	55,000	3.000%	1,650	56,650	
8/15/2024			825	825	
9/30/2024					57,475
2/15/2025	55,000	3.000%	825	55,825	
9/30/2025					55,825
	880,000		120,502	1,000,502	1,000,502

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/23 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	25,000	2.000%	6,560	31,560	
8/15/2014			4,775	4,775	
9/30/2014					36,335
2/15/2015	25,000	3.000%	4,775	29,775	
8/15/2015			4,400	4,400	
9/30/2015					34,175
2/15/2016	25,000	4.000%	4,400	29,400	
8/15/2016			3,900	3,900	
9/30/2016					33,300
2/15/2017	25,000	3.000%	3,900	28,900	
8/15/2017			3,525	3,525	
9/30/2017					32,425
2/15/2018	25,000	3.000%	3,525	28,525	
8/15/2018			3,150	3,150	
9/30/2018					31,675
2/15/2019	30,000	3.000%	3,150	33,150	
8/15/2019			2,700	2,700	
9/30/2019					35,850
2/15/2020	30,000	4.000%	2,700	32,700	
8/15/2020			2,100	2,100	
9/30/2020					34,800
2/15/2021	30,000	3.000%	2,100	32,100	
8/15/2021			1,650	1,650	
9/30/2021					33,750
2/15/2022	30,000	2.000%	1,650	31,650	
8/15/2022			1,350	1,350	
9/30/2022					33,000
2/15/2023	30,000	3.000%	1,350	31,350	
8/15/2023			900	900	
9/30/2023					32,250
2/15/2024	30,000	3.000%	900	30,900	
8/15/2024			450	450	
9/30/2024					31,350
2/15/2025	30,000	3.000%	450	30,450	
9/30/2025					30,450
	335,000		64,360	399,360	399,360

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

BOND DEBT SERVICE
City of DeSoto, Texas

General Obligation Refunding Bonds, Series 2013 (DEDC Portion)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	35,000	2.000%	1,240	36,240	
8/15/2014			600	600	
9/30/2014					36,840
2/15/2015	40,000	3.000%	600	40,600	
9/30/2015					40,600
	75,000		2,440	77,440	77,440

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	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
	16,305,000		5,651,350	21,956,350	21,956,350

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	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
	2,465,000		624,475	3,089,475	3,089,475

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	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
	790,000		181,650	971,650	971,650

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
2/15/2014	165,000	2.000%	20,350	185,350	
8/15/2014			18,700	18,700	
9/30/2014					204,050
2/15/2015	0	2.000%	18,700	18,700	
8/15/2015			18,700	18,700	
9/30/2015					37,400
2/15/2016	0	2.000%	18,700	18,700	
8/15/2016			18,700	18,700	
9/30/2016					37,400
2/15/2017	0	2.000%	18,700	18,700	
8/15/2017			18,700	18,700	
9/30/2017					37,400
2/15/2018	0	2.000%	18,700	18,700	
8/15/2018			18,700	18,700	
9/30/2018					37,400
2/15/2019	0	2.000%	18,700	18,700	
8/15/2019			18,700	18,700	
9/30/2019					37,400
2/15/2020	0	2.000%	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
	1,100,000		282,150	1,382,150	1,382,150

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
2/15/2014	250,000	2.000%	2,500	252,500	
9/30/2014					252,500
	250,000		2,500	252,500	252,500

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
2/15/2014	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
	4,906,163		811,990	5,718,153	5,718,153

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
2/15/2014	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
	46,715		5,463	52,178	52,178

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
2/15/2014	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
	310,000		34,925	344,925	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
2/15/2014	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
	262,122		30,653	292,775	292,775

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
2/15/2014	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
	755,000		88,200	843,200	843,200

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
2/15/2014	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
	3,965,000		1,272,330	5,237,330	5,237,330

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
2/15/2014	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
	4,795,000		1,547,006	6,342,006	6,342,006

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
2/15/2014	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	0	4.000%	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
	5,440,000		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.

**CERTIFICATES
OF
OBLIGATION
BONDS**

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	135,000	2.000%	71,887	206,887	
8/15/2014			53,713	53,713	
9/30/2014					260,600
2/15/2015	155,000	2.000%	53,713	208,713	
8/15/2015			52,163	52,163	
9/30/2015					260,875
2/15/2016	160,000	2.000%	52,163	212,163	
8/15/2016			50,563	50,563	
9/30/2016					262,725
2/15/2017	160,000	2.000%	50,563	210,563	
8/15/2017			48,963	48,963	
9/30/2017					259,525
2/15/2018	165,000	2.000%	48,963	213,963	
8/15/2018			47,313	47,313	
9/30/2018					261,275
2/15/2019	170,000	2.000%	47,313	217,313	
8/15/2019			45,613	45,613	
9/30/2019					262,925
2/15/2020	170,000	2.000%	45,613	215,613	
8/15/2020			43,913	43,913	
9/30/2020					259,525
2/15/2021	175,000	2.000%	43,913	218,913	
8/15/2021			42,163	42,163	
9/30/2021					261,075
2/15/2022	180,000	4.000%	42,163	222,163	
8/15/2022			39,463	39,463	
9/30/2022					261,625
2/15/2023	185,000	3.000%	39,463	224,463	
8/15/2023			36,688	36,688	
9/30/2023					261,150
2/15/2024	190,000	3.000%	36,688	226,688	
8/15/2024			33,838	33,838	
9/30/2024					260,525
2/15/2025	195,000	3.000%	33,838	228,838	
8/15/2025			30,913	30,913	
9/30/2025					259,750
2/15/2026	200,000	3.000%	30,913	230,913	
8/15/2026			27,913	27,913	
9/30/2026					258,825
2/15/2027	210,000	3.000%	27,913	237,913	
8/15/2027			24,763	24,763	
9/30/2027					262,675
2/15/2028	215,000	3.500%	24,763	239,763	
8/15/2028			21,000	21,000	
9/30/2028					260,763
2/15/2029	225,000	3.500%	21,000	246,000	
8/15/2029			17,063	17,063	
9/30/2029					263,063
2/15/2030	230,000	3.500%	17,063	247,063	
8/15/2030			13,038	13,038	
9/30/2030					260,100
2/15/2031	240,000	3.500%	13,038	253,038	
8/15/2031			8,838	8,838	
9/30/2031					261,875
2/15/2032	250,000	3.500%	8,838	258,838	
8/15/2032			4,463	4,463	
9/30/2032					263,300
2/15/2033	255,000	3.500%	4,463	259,463	
9/30/2033					259,463
	3,865,000		1,356,637	5,221,637	5,221,637

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

BOND DEBT SERVICE
City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Taxable Series 2011A
(I&S Tax Portion)
Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	0	4.750%	11,394	11,394	
8/15/2014			11,394	11,394	
9/30/2014					22,788
2/15/2015	0	4.750%	11,394	11,394	
8/15/2015			11,394	11,394	
9/30/2015					22,788
2/15/2016	0	4.750%	11,394	11,394	
8/15/2016			11,394	11,394	
9/30/2016					22,788
2/15/2017	0	4.750%	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		275,594	700,594	700,594

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
2/15/2014	15,000	4.750%	10,406	25,406	
8/15/2014			10,050	10,050	
9/30/2014					35,456.25
2/15/2015	15,000	4.750%	10,050	25,050	
8/15/2015			9,694	9,694	
9/30/2015					34,743.75
2/15/2016	15,000	4.750%	9,694	24,694	
8/15/2016			9,338	9,338	
9/30/2016					34,031.25
2/15/2017	15,000	4.750%	9,338	24,338	
8/15/2017			8,981	8,981	
9/30/2017					33,318.75
2/15/2018	15,000	4.750%	8,981	23,981	
8/15/2018			8,625	8,625	
9/30/2018					32,606.25
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
	395,000		223,694	618,694	618,694

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
2/15/2014	0	3.000%	15,325	15,325	
8/15/2014			15,325	15,325	
9/30/2014					30,650
2/15/2015	0	3.000%	15,325	15,325	
8/15/2015			15,325	15,325	
9/30/2015					30,650
2/15/2016	0	3.000%	15,325	15,325	
8/15/2016			15,325	15,325	
9/30/2016					30,650
2/15/2017	0	3.000%	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		364,975	1,164,975	1,164,975

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
2/15/2014	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
	2,775,000		1,076,475	3,851,475	3,851,475

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
2/15/2014	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
	4,410,000		1,712,885	6,122,885	6,122,885

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
2/15/2014	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
	4,760,000		1,774,816	6,534,816	6,534,816

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
2/15/2014	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
	3,380,000		1,262,878	4,642,878	4,642,878

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
2/15/2014	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
	655,000		212,350	867,350	867,350

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
2/15/2014	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
	1,690,000		544,885	2,234,885	2,234,885

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
(SWRCC-External S. Portion)
Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	820,368	0.60	278,219	1,098,587	1,098,587

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

BOND DEBT SERVICE					
City of DeSoto, Texas					
Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A					
(Town Center -I&S Tax Portion)					
Callable on 2/15/2017 @ par					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	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
	2,419,632		820,592	3,240,224	3,240,224

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
2/15/2014	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
	2,510,000		1,192,370	3,702,370	3,702,370

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
2/15/2014	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	0	4.000%	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
	380,000		110,447	490,447	490,447

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
2/15/2014	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	0	4.000%	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
	765,000		220,263	985,263	985,263

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

**DESOTO ECONOMIC DEVELOPMENT
CORPORATION**

SALES TAX

BONDS

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2014	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
	2,395,000		540,875	2,935,875	2,935,875

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
2/15/2014	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
	1,630,000		297,375	1,927,375	1,927,375

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

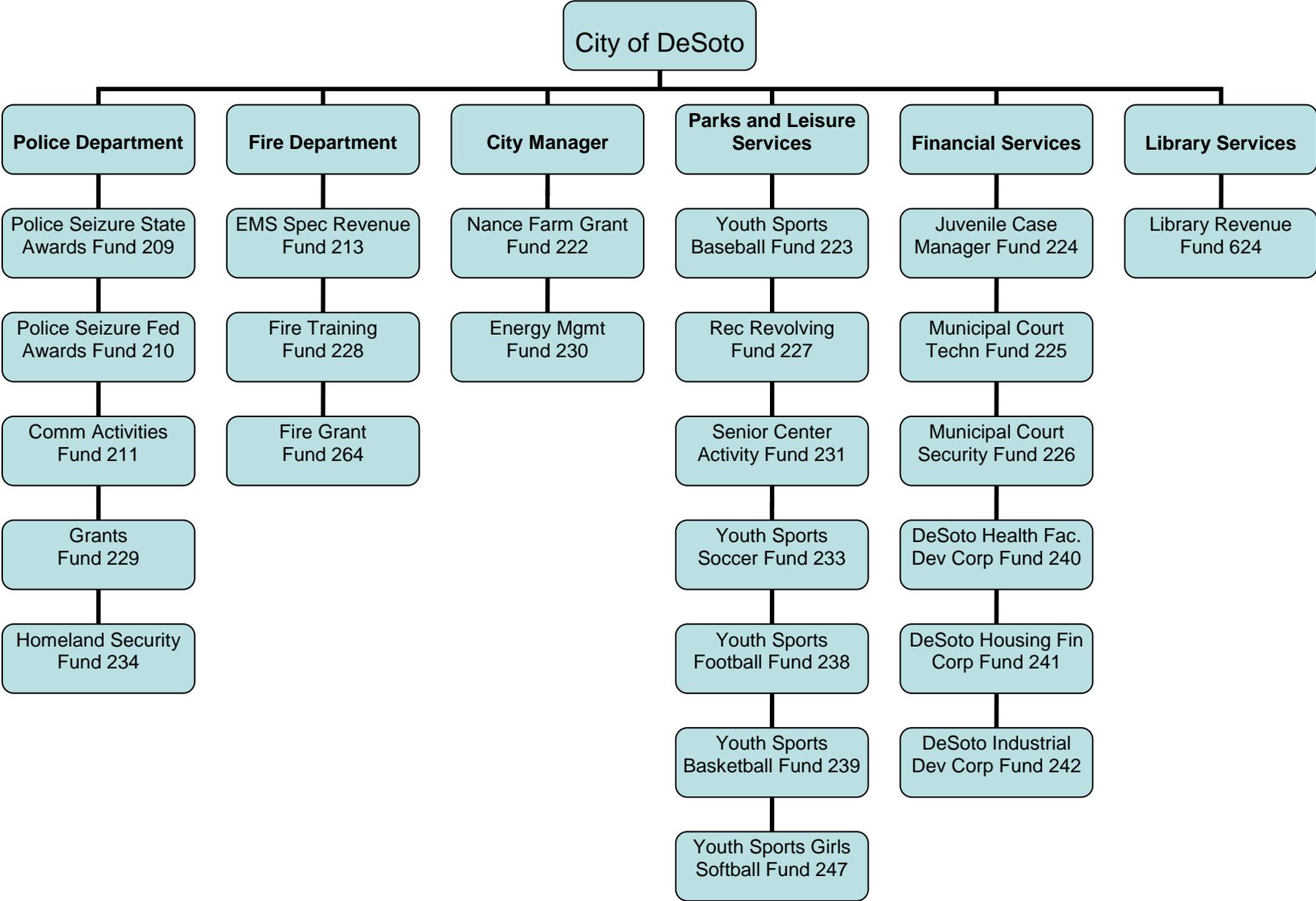


FUNDS



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City of DeSoto Special Revenue Funds - Overview





City of DeSoto

CITY OF DESOTO

FUND
POLICE DEPT.-STATE SEIZED FUND
209

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$7,024	\$10,723	\$10,723	\$10,923	\$10,973
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$9,841	\$30,000	\$30,000	\$8,000	\$8,000
INTEREST	\$37	\$200	\$200	\$50	\$50
MISCELLANEOUS	\$4,051	\$10,000	\$10,000	\$2,000	\$2,000
TOTAL REVENUES	\$13,929	\$40,200	\$40,200	\$10,050	\$10,050
TOTAL AVAILABLE RESOURCES	\$20,953	\$50,923	\$50,923	\$20,973	\$21,023
<u>EXPENDITURES</u>					
SUPPLIES	\$6,372	\$30,000	\$30,000	\$7,000	\$7,000
SERVICES & PROFESSIONAL FEES	\$3,857	\$10,000	\$10,000	\$3,000	\$3,000
TOTAL EXPENDITURES	\$10,230	\$40,000	\$40,000	\$10,000	\$10,000
FUND BALANCE - ENDING	\$10,723	\$10,923	\$10,923	\$10,973	\$11,023

CITY OF DESOTO

FUND
POLICE DEPT.- FED SEIZED FUNDS
210

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$45,665	\$9,996	\$9,996	\$10,196	\$10,396
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$11,175	\$40,000	\$40,000	\$40,000	\$40,000
INTEREST	\$55	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$11,230	\$40,200	\$40,200	\$40,200	\$40,200
TOTAL AVAILABLE RESOURCES	\$56,896	\$50,196	\$50,196	\$50,396	\$50,596
<u>EXPENDITURES</u>					
SUPPLIES	\$34,905	\$40,000	\$40,000	\$40,000	\$40,000
CAPITAL OUTLAY	\$11,995	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$46,900	\$40,000	\$40,000	\$40,000	\$40,000
FUND BALANCE - ENDING	\$9,996	\$10,196	\$10,196	\$10,396	\$10,596

CITY OF DESOTO

FUND
POLICE COMMUNITY-ORIENTED FUND
211

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$18,833	\$10,848	\$10,848	\$10,848	\$10,848
<u>REVENUES</u>					
CONTRIBUTION/DONATIONS	\$1,510	\$5,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$1,510	\$5,000	\$10,000	\$10,000	\$10,000
TOTAL AVAILABLE RESOURCES	\$20,343	\$15,848	\$20,848	\$20,848	\$20,848
<u>EXPENDITURES</u>					
SUPPLIES	\$9,495	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL EXPENDITURES	\$9,495	\$10,000	\$10,000	\$10,000	\$10,000
FUND BALANCE - ENDING	\$10,848	\$5,848	\$10,848	\$10,848	\$10,848

CITY OF DESOTO

FUND

EMS SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$12,937	\$23,904	\$23,904	\$23,904	\$23,904
<u>REVENUES</u>					
INTEREST	\$41	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE	\$10,926	\$12,000	\$12,000	\$10,000	\$10,000
TOTAL REVENUES	\$10,967	\$12,000	\$12,000	\$10,000	\$10,000
TOTAL AVAILABLE RESOURCES	\$23,904	\$35,904	\$35,904	\$33,904	\$33,904
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$9,000	\$9,000	\$9,000	\$9,000
CAPITAL OUTLAY	\$0	\$3,000	\$3,000	\$1,000	\$1,000
TOTAL EXPENDITURES	\$0	\$12,000	\$12,000	\$10,000	\$10,000
FUND BALANCE - ENDING	\$23,904	\$23,904	\$23,904	\$23,904	\$23,904

CITY OF DESOTO

FUND
NANCE FARM FUND
222

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$156,139)	\$20,771	\$20,771	\$20,771	\$20,771
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$317,909	\$0	\$0	\$0	\$0
INTEREST	\$24	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$317,933	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$161,794	\$20,771	\$20,771	\$20,771	\$20,771
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$141,023	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$141,023	\$0	\$0	\$0	\$0
FUND BALANCE - ENDING	\$20,771	\$20,771	\$20,771	\$20,771	\$20,771

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$20,767	\$1,996	\$1,996	\$7,996	\$13,996
REVENUES					
CHARGES FOR SERVICES	\$7,170	\$32,000	\$32,000	\$32,000	\$32,000
TOTAL REVENUES	\$7,170	\$32,000	\$32,000	\$32,000	\$32,000
TOTAL AVAILABLE RESOURCES	\$27,937	\$33,996	\$33,996	\$39,996	\$45,996
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$25,941	\$31,000	\$26,000	\$26,000	\$26,000
TOTAL EXPENDITURES	\$25,941	\$31,000	\$26,000	\$26,000	\$26,000
FUND BALANCE-ENDING	\$1,996	\$2,996	\$7,996	\$13,996	\$19,996

CITY OF DESOTO

FUND
JUVENILE CASE MANAGER FUND
224

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$61,205	\$61,281	\$61,281	\$66,923	\$72,364
REVENUES					
FINES & FORFEITURE FEES	\$28,786	\$30,000	\$30,000	\$30,000	\$30,000
INTEREST	\$133	\$150	\$150	\$150	\$150
TOTAL REVENUES	\$28,919	\$30,150	\$30,150	\$30,150	\$30,150
TOTAL AVAILABLE RESOURCES	\$90,124	\$91,431	\$91,431	\$97,073	\$102,514
EXPENDITURES					
PERSONNEL	\$26,048	\$20,008	\$20,008	\$20,209	\$20,410
SUPPLIES	\$824	\$1,000	\$1,000	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$1,972	\$3,500	\$3,500	\$3,500	\$3,500
TOTAL EXPENDITURES	\$28,843	\$24,508	\$24,508	\$24,709	\$24,910
FUND BALANCE - ENDING	\$61,281	\$66,923	\$66,923	\$72,364	\$77,604

PERSONNEL:

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

CITY OF DESOTO

FUND
MUNICIPAL COURT TECHNOLOGY
225

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$41,827	\$48,198	\$48,198	\$47,798	\$62,898
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$23,054	\$25,000	\$25,000	\$25,000	\$25,000
INTEREST	\$98	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$23,152	\$25,100	\$25,100	\$25,100	\$25,100
TOTAL AVAILABLE RESOURCES	\$64,979	\$73,298	\$73,298	\$72,898	\$87,998
<u>EXPENDITURES</u>					
SUPPLIES	\$8,925	\$17,000	\$17,000	\$3,000	\$4,000
SERVICES & PROFESSIONAL FEES	\$7,856	\$8,500	\$8,500	\$7,000	\$7,000
TOTAL EXPENDITURES	\$16,781	\$25,500	\$25,500	\$10,000	\$11,000
FUND BALANCE - ENDING	\$48,198	\$47,798	\$47,798	\$62,898	\$76,998

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$210,694	\$227,281	\$227,281	\$189,911	\$161,641
REVENUES					
FINES & FORFEITURE FEES	\$17,293	\$20,000	\$20,000	\$20,000	\$20,000
INTEREST	\$490	\$250	\$250	\$250	\$250
TOTAL REVENUES	\$17,783	\$20,250	\$20,250	\$20,250	\$20,250
TOTAL AVAILABLE RESOURCES	\$228,477	\$247,531	\$247,531	\$210,161	\$181,891
EXPENDITURES					
PERSONNEL	\$0	\$5,020	\$5,020	\$5,020	\$5,020
SUPPLIES	\$837	\$5,000	\$5,000	\$5,000	\$7,000
SERVICES & PROFESSIONAL FEES	\$359	\$2,600	\$2,600	\$3,500	\$2,600
CAPITAL OUTLAY	\$0	\$35,000	\$35,000	\$25,000	\$0
TRANSFER TO OTHER FUNDS	\$0	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL EXPENDITURES	\$1,196	\$57,620	\$57,620	\$48,520	\$24,620
FUND BALANCE - ENDING	\$227,281	\$189,911	\$189,911	\$161,641	\$157,271

CITY OF DESOTO

FUND
RECREATION REVOLVING FUND
227

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$313,371	\$339,976	\$339,976	\$180,622	\$157,593
REVENUES					
RECREATION FEES	\$349,706	\$291,770	\$316,320	\$316,320	\$316,320
INTEREST	\$612	\$3,000	\$600	\$600	\$600
MISCELLANEOUS	\$38,364	\$50,000	\$50,000	\$52,000	\$52,000
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$43,000	\$43,000
TOTAL REVENUES	\$388,682	\$344,770	\$366,920	\$411,920	\$411,920
TOTAL AVAILABLE RESOURCES	\$702,053	\$684,746	\$706,896	\$592,542	\$569,513
EXPENDITURES					
PERSONNEL	\$1,420	\$34,634	\$34,634	\$72,074	\$73,261
SUPPLIES	\$83,278	\$29,177	\$26,000	\$26,500	\$26,500
SERVICES & PROFESSIONAL FEES	\$262,879	\$292,603	\$271,140	\$256,375	\$245,375
CAPITAL OUTLAY	\$14,500	\$15,160	\$10,000	\$10,000	\$10,000
TRANSFERS TO OTHER FUNDS	\$0	\$70,000	\$184,500	\$70,000	\$70,000
TOTAL EXPENDITURES	\$362,077	\$441,574	\$526,274	\$434,949	\$425,136
FUND BALANCE - ENDING	\$339,976	\$243,172	\$180,622	\$157,593	\$144,377

PERSONNEL:

Full Time	0.5	0.5	0.5	0.5	0.5
Part Time	1	1	1	1	1

CITY OF DESOTO

FUND FIRE TRAINING FUND

228

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$107,095	\$107,641	\$107,641	\$109,570	\$73,407
REVENUES					
CHARGES FOR SERVICES	\$275,357	\$281,800	\$281,800	\$243,000	\$243,000
INTEREST	\$425	\$600	\$600	\$600	\$600
MISCELLANEOUS	\$25,075	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL REVENUES	\$300,857	\$307,400	\$307,400	\$268,600	\$268,600
TOTAL AVAILABLE RESOURCES	\$407,952	\$415,041	\$415,041	\$378,170	\$342,007
EXPENDITURES					
PERSONNEL	\$168,847	\$151,690	\$167,690	\$155,432	\$155,683
SUPPLIES	\$36,737	\$44,450	\$44,450	\$41,000	\$41,450
SERVICES & PROFESSIONAL FEES	\$45,307	\$63,000	\$47,000	\$57,900	\$61,100
TRANSFERS TO OTHER FUNDS	\$47,081	\$46,331	\$46,331	\$50,431	\$50,431
DEBT SERVICE	\$2,339	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$300,311	\$305,471	\$305,471	\$304,763	\$308,664
FUND BALANCE - ENDING	\$107,641	\$109,570	\$109,570	\$73,407	\$33,343

PERSONNEL:

Full Time	0	0	0	0	0
Part Time	17	17	17	1	1

CITY OF DESOTO

FUND
POLICE GRANT FUND
229

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$46,860	\$56,686	\$56,686	\$56,347	\$48,847
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$13,043	\$7,891	\$7,891	\$0	\$0
TOTAL REVENUES	\$13,118	\$7,891	\$7,891	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$59,978	\$64,577	\$64,577	\$56,347	\$48,847
<u>EXPENDITURES</u>					
SUPPLIES	\$3,293	\$8,230	\$8,230	\$7,500	\$7,000
TOTAL EXPENDITURES	\$3,293	\$8,230	\$8,230	\$7,500	\$7,000
FUND BALANCE - ENDING	\$56,686	\$56,347	\$56,347	\$48,847	\$41,847

CITY OF DESOTO

FUND

ENERGY MANAGEMENT FUND

230

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$498,916)	(\$420,347)	(\$420,347)	\$71,411	\$287,169
REVENUES					
TRANSFER FROM OTHER FUNDS	\$2,159,258	\$2,362,758	\$2,362,758	\$2,379,758	\$2,224,758
MISCELLANEOUS	\$19,089	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,178,347	\$2,362,758	\$2,362,758	\$2,379,758	\$2,224,758
TOTAL AVAILABLE RESOURCES	\$1,679,431	\$1,942,411	\$1,942,411	\$2,451,169	\$2,511,927
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,862,286	\$1,821,000	\$1,631,000	\$1,924,000	\$1,939,500
DEBT SERVICE	\$237,492	\$240,000	\$240,000	\$240,000	\$240,000
TOTAL EXPENDITURES	\$2,099,778	\$2,061,000	\$1,871,000	\$2,164,000	\$2,179,500
FUND BALANCE - ENDING	(\$420,347)	(\$118,589)	\$71,411	\$287,169	\$332,427

CITY OF DESOTO

FUND

SENIOR CENTER

231

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$31,989	\$37,175	\$37,175	\$39,733	\$41,791
REVENUES					
CHARGES FOR SERVICES	\$13,415	\$11,345	\$11,875	\$11,875	\$11,875
INTEREST	\$78	\$200	\$78	\$78	\$78
MISCELLANEOUS	\$2,804	\$3,330	\$3,330	\$3,330	\$3,330
TOTAL REVENUES	\$16,296	\$14,875	\$15,283	\$15,283	\$15,283
TOTAL AVAILABLE RESOURCES	\$48,285	\$52,050	\$52,458	\$55,016	\$57,074
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$11,110	\$18,125	\$12,725	\$13,225	\$13,225
TOTAL EXPENDITURES	\$11,110	\$18,125	\$12,725	\$13,225	\$13,225
FUND BALANCE - ENDING	\$37,175	\$33,925	\$39,733	\$41,791	\$43,849

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$28,413	\$8,026	\$8,026	\$9,026	\$10,026
REVENUES					
CHARGES FOR SERVICES	\$66,828	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL REVENUES	\$66,828	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL AVAILABLE RESOURCES	\$95,241	\$58,026	\$58,026	\$59,026	\$60,026
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$87,215	\$49,000	\$49,000	\$49,000	\$49,000
TOTAL EXPENDITURES	\$87,215	\$49,000	\$49,000	\$49,000	\$49,000
FUND BALANCE-ENDING	\$8,026	\$9,026	\$9,026	\$10,026	\$11,026

CITY OF DESOTO

FUND

POLICE-HOMELAND SECURE GRANT

234

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$0	\$4,615	\$4,615	\$4,615	\$4,615
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$97,133	\$22,467	\$30,000	\$0	\$0
TOTAL REVENUES	\$97,133	\$22,467	\$30,000	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$97,133	\$27,082	\$34,615	\$4,615	\$4,615
<u>EXPENDITURES</u>					
SUPPLIES	\$54,368	\$22,467	\$30,000	\$0	\$0
CAPITAL OUTLAY	\$38,149	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$92,517	\$22,467	\$30,000	\$0	\$0
FUND BALANCE - ENDING	\$4,615	\$4,615	\$4,615	\$4,615	\$4,615

CITY OF DESOTO

FUND

237

HISTORICAL FOUNDATION

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$45	\$6,872	\$6,872	\$4,114	\$4,114
REVENUES					
CONTRIBUTION/DONATIONS	\$8,742	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$8,742	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$8,787	\$6,872	\$6,872	\$4,114	\$4,114
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,914	\$2,758	\$2,758	\$0	\$0
TOTAL EXPENDITURES	\$1,914	\$2,758	\$2,758	\$0	\$0
FUND BALANCE-ENDING	\$6,872	\$4,114	\$4,114	\$4,114	\$4,114

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$15,307	\$29,089	\$29,089	\$41,557	\$49,461
REVENUES					
CHARGES FOR SERVICES	\$48,704	\$61,500	\$60,600	\$60,600	\$60,600
TOTAL REVENUES	\$48,704	\$61,500	\$60,600	\$60,600	\$60,600
TOTAL AVAILABLE RESOURCES	\$64,011	\$90,589	\$89,689	\$102,157	\$110,061
EXPENDITURES					
PERSONNEL	\$5,403	\$0	\$0	\$4,564	\$4,609
SERVICES & PROFESSIONAL FEES	\$29,518	\$52,642	\$48,133	\$48,132	\$48,132
TOTAL EXPENDITURES	\$34,922	\$52,642	\$48,133	\$52,696	\$52,741
FUND BALANCE-ENDING	\$29,089	\$37,947	\$41,557	\$49,461	\$57,321

PERSONNEL:

Seasonal	1	1	1	1	1
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CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$5,852	\$2,834	\$2,834	\$3,334	\$3,834
REVENUES					
CHARGES FOR SERVICES	\$27,575	\$29,000	\$21,500	\$21,500	\$21,500
TOTAL REVENUES	\$27,575	\$29,000	\$21,500	\$21,500	\$21,500
TOTAL AVAILABLE RESOURCES	\$33,427	\$31,834	\$24,334	\$24,834	\$25,334
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$30,593	\$28,000	\$21,000	\$21,000	\$21,000
TOTAL EXPENDITURES	\$30,593	\$28,000	\$21,000	\$21,000	\$21,000
FUND BALANCE-ENDING	\$2,834	\$3,834	\$3,334	\$3,834	\$4,334

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$18,323	\$18,352	\$18,352	\$18,297	\$18,242
REVENUES					
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$0	\$0	\$0
INTEREST	\$29	\$45	\$45	\$45	\$45
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$29	\$45	\$45	\$45	\$45
TOTAL AVAILABLE RESOURCES	\$18,352	\$18,397	\$18,397	\$18,342	\$18,287
EXPENDITURES					
SUPPLIES	\$0	\$100	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100	\$100
FUND BALANCE - ENDING	\$18,352	\$18,297	\$18,297	\$18,242	\$18,187

CITY OF DESOTO

FUND

HOUSING FINANCE CORP

241

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$121,110	\$123,013	\$123,013	\$103,043	\$83,073
REVENUES					
INTEREST	\$186	\$30	\$30	\$30	\$30
MISCELLANEOUS	\$1,960	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,146	\$30	\$30	\$30	\$30
TOTAL AVAILABLE RESOURCES	\$123,256	\$123,043	\$123,043	\$103,073	\$83,103
EXPENDITURES					
SUPPLIES	\$243	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL EXPENDITURES	\$243	\$20,000	\$20,000	\$20,000	\$20,000
FUND BALANCE - ENDING	\$123,013	\$103,043	\$103,043	\$83,073	\$63,103

CITY OF DESOTO

FUND
INDUSTRIAL DEVEL. AUTHORITY
242

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$28,971	\$29,016	\$29,016	\$28,816	\$28,616
REVENUES					
INTEREST	\$45	\$50	\$50	\$50	\$50
TOTAL REVENUES	\$45	\$50	\$50	\$50	\$50
TOTAL AVAILABLE RESOURCES	\$29,016	\$29,066	\$29,066	\$28,866	\$28,666
EXPENDITURES					
SUPPLIES	\$0	\$250	\$250	\$250	\$250
TOTAL EXPENDITURES	\$0	\$250	\$250	\$250	\$250
FUND BALANCE - ENDING	\$29,016	\$28,816	\$28,816	\$28,616	\$28,416

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$136)	\$2,714	\$2,714	\$3,714	\$4,714
REVENUES					
CHARGES FOR SERVICES	\$2,850	\$2,100	\$2,100	\$2,100	\$2,100
TOTAL REVENUES	\$2,850	\$2,100	\$2,100	\$2,100	\$2,100
TOTAL AVAILABLE RESOURCES	\$2,714	\$4,814	\$4,814	\$5,814	\$6,814
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$1,100	\$1,100	\$1,100	\$1,100
TOTAL EXPENDITURES	\$0	\$1,100	\$1,100	\$1,100	\$1,100
FUND BALANCE-ENDING	\$2,714	\$3,714	\$3,714	\$4,714	\$5,714

CITY OF DESOTO

FUND

FIRE GRANT FUND

264

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$0)	\$5,432	\$5,432	\$5,432	\$5,432
REVENUES					
INTERGOVERNMENTAL REVENUE	\$23,711	\$42,000	\$42,000	\$0	\$0
TOTAL REVENUES	\$23,711	\$42,000	\$42,000	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$23,711	\$47,432	\$47,432	\$5,432	\$5,432
EXPENDITURES					
SUPPLIES	\$16,761	\$34,955	\$34,955	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$1,519	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$7,045	\$7,045	\$0	\$0
TOTAL EXPENDITURES	\$18,279	\$42,000	\$42,000	\$0	\$0
FUND BALANCE - ENDING	\$5,432	\$5,432	\$5,432	\$5,432	\$5,432

CITY OF DESOTO

FUND
LIBRARY REVENUE FUND
624

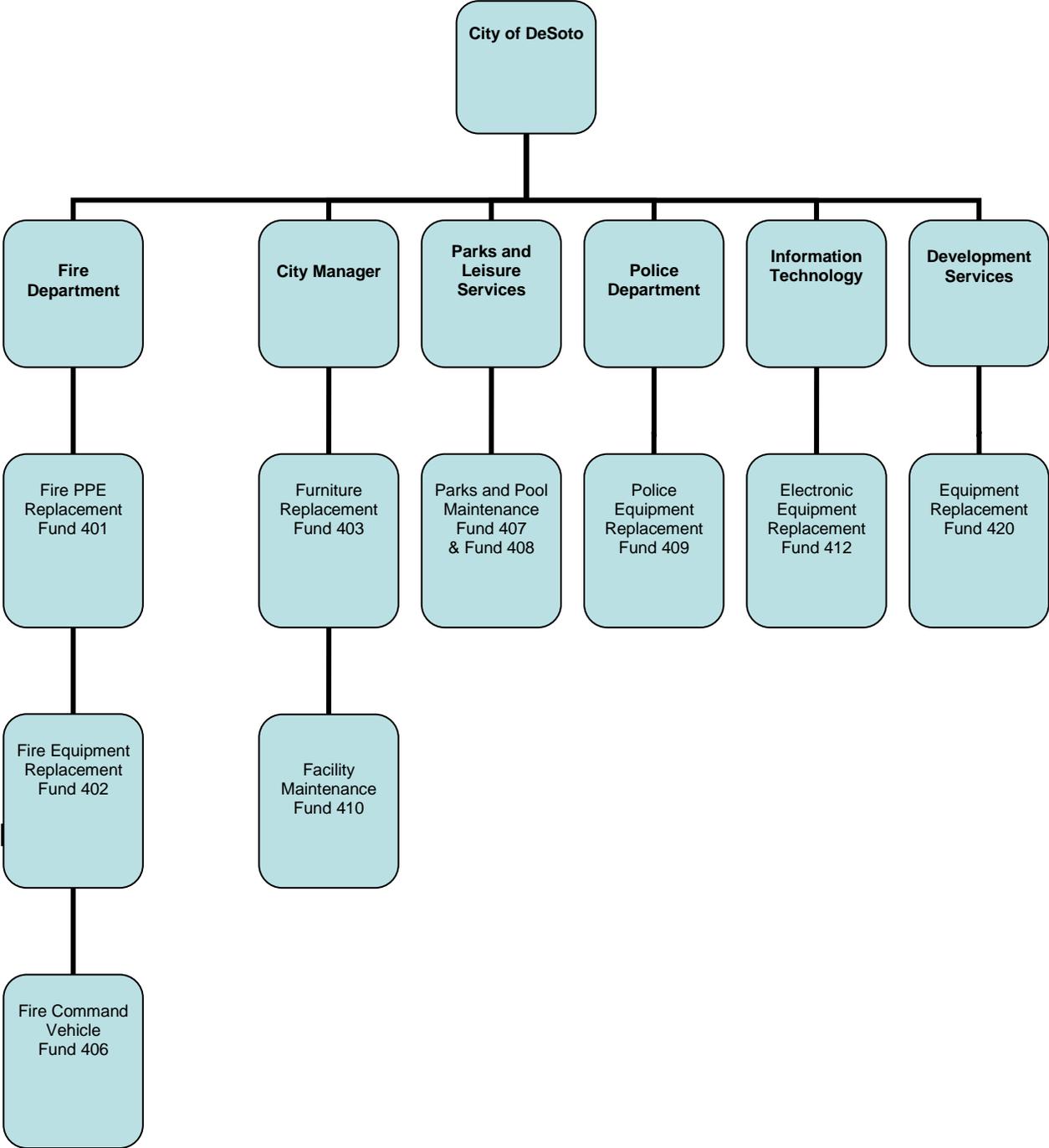
SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$8,885	\$4,284	\$4,284	\$1,584	\$1,384
REVENUES					
CHARGES FOR SERVICES	\$8,157	\$8,000	\$8,000	\$5,000	\$5,000
INTEREST	\$18	\$10	\$10	\$10	\$10
CONTRIBUTIONS/DONATIONDS	\$5,658	\$1,900	\$1,900	\$1,900	\$1,900
MISCELLANEOUS	\$2,658	\$3,200	\$3,200	\$3,200	\$3,200
TOTAL REVENUES	\$16,491	\$13,110	\$13,110	\$10,110	\$10,110
TOTAL AVAILABLE RESOURCES	\$25,376	\$17,394	\$17,394	\$11,694	\$11,494
EXPENDITURES					
SUPPLIES	\$7,584	\$6,510	\$6,510	\$4,510	\$4,510
SERVICES & PROFESSIONAL FEES	\$13,509	\$6,600	\$9,300	\$5,800	\$5,800
TOTAL EXPENDITURES	\$21,093	\$13,110	\$15,810	\$10,310	\$10,310
FUND BALANCE - ENDING	\$4,284	\$4,284	\$1,584	\$1,384	\$1,184



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City of DeSoto
Maintenance and Equipment Replacement Funds
Overview
Part I



CITY OF DESOTO

FUND
FIRE PPE REPLACEMENT
401

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$16,696	\$69,503	\$69,503	\$46,787	\$19,374
<u>REVENUES</u>					
INTEREST	\$268	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$83,441	\$63,000	\$63,000	\$63,000	\$63,000
MISCELLANEOUS	\$18	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$83,727	\$63,250	\$63,250	\$63,250	\$63,250
TOTAL AVAILABLE RESOURCES	\$100,423	\$132,753	\$132,753	\$110,037	\$82,624
<u>EXPENDITURES</u>					
SUPPLIES	\$30,054	\$85,966	\$85,966	\$90,663	\$12,000
DEBT SERVICE	\$866	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$30,920	\$85,966	\$85,966	\$90,663	\$12,000
FUND BALANCE - ENDING	\$69,503	\$46,787	\$46,787	\$19,374	\$70,624

CITY OF DESOTO

FUND
FIRE EQUIP. REPLACEMENT FUND
402

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$199,987	\$153,387	\$153,387	\$118,991	\$52,491
<u>REVENUES</u>					
GRANTS	\$3,953	\$0	\$0	\$0	\$0
INTEREST	\$410	\$1,500	\$1,500	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$0	\$55,104	\$55,104	\$0	\$55,000
MISCELLANEOUS	\$52	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$4,415	\$56,604	\$56,604	\$1,500	\$56,500
TOTAL AVAILABLE RESOURCES	\$204,402	\$209,991	\$209,991	\$120,491	\$108,991
<u>EXPENDITURES</u>					
SUPPLIES	\$51,015	\$91,000	\$91,000	\$68,000	\$68,000
TOTAL EXPENDITURES	\$51,015	\$91,000	\$91,000	\$68,000	\$68,000
FUND BALANCE - ENDING	\$153,387	\$118,991	\$118,991	\$52,491	\$40,991

CITY OF DESOTO

FUND
FURNITURE REPLACEMENT FUND
403

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$22,461)	(\$14,394)	(\$14,394)	(\$4,796)	\$5,204
REVENUES					
INTEREST	\$1	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$30,000	\$30,000	\$30,000	\$30,000	\$20,000
TOTAL REVENUES	\$30,001	\$30,000	\$30,000	\$30,000	\$20,000
TOTAL AVAILABLE RESOURCES	\$7,540	\$15,606	\$15,606	\$25,204	\$25,204
EXPENDITURES					
SUPPLIES	\$21,933	\$20,000	\$20,402	\$20,000	\$20,000
TOTAL EXPENDITURES	\$21,933	\$20,000	\$20,402	\$20,000	\$20,000
 FUND BALANCE - ENDING	 (\$14,394)	 (\$4,394)	 (\$4,796)	 \$5,204	 \$5,204

CITY OF DESOTO

FUND
COMMAND VEHICLE FIRE
406

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$49,645	\$61,800	\$61,800	\$48,200	\$34,600
REVENUES					
INTERGOVERNMENTAL REVENUE	\$11,603	\$1,000	\$1,000	\$1,000	\$1,000
INTEREST	\$124	\$100	\$100	\$100	\$100
MISCELLANEOUS	\$841	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$12,568	\$1,100	\$1,100	\$1,100	\$1,100
TOTAL AVAILABLE RESOURCES	\$62,212	\$62,900	\$62,900	\$49,300	\$35,700
EXPENDITURES					
SUPPLIES	\$220	\$3,200	\$3,200	\$3,200	\$3,200
SERVICES & PROFESSIONAL FEES	\$192	\$11,500	\$11,500	\$11,500	\$11,500
TOTAL EXPENDITURES	\$413	\$14,700	\$14,700	\$14,700	\$14,700
FUND BALANCE - ENDING	\$61,800	\$48,200	\$48,200	\$34,600	\$21,000

CITY OF DESOTO

FUND

PARK MAINTENANCE

407

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$126,904	\$126,134	\$126,134	\$152,334	\$115,534
REVENUES					
INTEREST	\$305	\$200	\$200	\$200	\$200
TRANSFERS FROM OTHER FUNDS	\$12,000	\$26,000	\$26,000	\$26,000	\$26,000
TOTAL REVENUES	\$12,305	\$26,200	\$26,200	\$26,200	\$26,200
TOTAL AVAILABLE RESOURCES	\$139,209	\$152,334	\$152,334	\$178,534	\$141,734
EXPENDITURES					
SUPPLIES	\$0	\$40,000	\$0	\$63,000	\$63,000
SERVICES & PROFESSIONAL FEES	\$3,290	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$9,785	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$13,075	\$40,000	\$0	\$63,000	\$63,000
FUND BALANCE - ENDING	\$126,134	\$112,334	\$152,334	\$115,534	\$78,734

CITY OF DESOTO

FUND
POOL MAINTENANCE FUND
408

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$55,274	\$70,731	\$70,731	\$72,256	\$39,381
<u>REVENUES</u>					
INTEREST	\$147	\$125	\$125	\$125	\$125
TRANSFERS FROM OTHER FUNDS	\$21,000	\$24,000	\$24,000	\$21,000	\$21,000
TOTAL REVENUES	\$21,147	\$24,125	\$24,125	\$21,125	\$21,125
TOTAL AVAILABLE RESOURCES	\$76,421	\$94,856	\$94,856	\$93,381	\$60,506
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$5,690	\$11,000	\$22,600	\$54,000	\$16,400
TOTAL EXPENDITURES	\$5,690	\$11,000	\$22,600	\$54,000	\$16,400
FUND BALANCE - ENDING	\$70,731	\$83,856	\$72,256	\$39,381	\$44,106

CITY OF DESOTO

FUND
POLICE EQUIPMENT REPLACE FUND
409

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$45)	\$4,584	\$4,584	\$4,834	\$19,967
REVENUES					
INTEREST	\$55	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$80,269	\$94,071	\$94,071	\$95,152	\$86,700
TOTAL REVENUES	\$80,324	\$94,321	\$94,321	\$95,402	\$86,950
TOTAL AVAILABLE RESOURCES	\$80,279	\$98,905	\$98,905	\$100,236	\$106,917
EXPENDITURES					
SUPPLIES	\$71,724	\$57,242	\$94,071	\$80,269	\$80,269
CAPITAL OUTLAY	\$0	\$36,829	\$0	\$0	\$0
TRANSFERS OUT	\$3,971	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$75,695	\$94,071	\$94,071	\$80,269	\$80,269
FUND BALANCE - ENDING	\$4,584	\$4,834	\$4,834	\$19,967	\$26,648

CITY OF DESOTO

FUND
FACILITY MAINTENANCE
410

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	(\$35,287)	\$8,267	\$8,267	\$62,749	(\$0)
REVENUES					
MATCHING GRANT REVENUE	\$17,857	\$0	\$0	\$0	\$0
INTEREST	\$60	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$261,666	\$319,282	\$319,282	\$327,651	\$304,666
TOTAL REVENUES	\$279,583	\$319,532	\$319,532	\$327,901	\$304,916
TOTAL AVAILABLE RESOURCES	\$244,296	\$327,799	\$327,799	\$390,650	\$304,916
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$236,029	\$283,979	\$265,050	\$390,650	\$282,050
TOTAL EXPENDITURES	\$236,029	\$283,979	\$265,050	\$390,650	\$282,050
FUND BALANCE - ENDING	\$8,267	\$43,820	\$62,749	(\$0)	\$22,866

CITY OF DESOTO

FUND
ELECTRON.EQUIP.REPLACE.FUND
412

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$468,577	\$443,030	\$443,030	\$459,927	\$46,824
REVENUES					
INTEREST	\$887	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$174,717	\$178,897	\$178,897	\$196,897	\$214,897
TOTAL REVENUES	\$175,604	\$179,897	\$179,897	\$197,897	\$215,897
TOTAL AVAILABLE RESOURCES	\$644,181	\$622,927	\$622,927	\$657,824	\$262,721
EXPENDITURES					
SUPPLIES	\$125,663	\$103,000	\$103,000	\$595,000	\$95,000
CAPITAL OUTLAY	\$75,488	\$60,000	\$60,000	\$16,000	\$113,000
TOTAL EXPENDITURES	\$201,151	\$163,000	\$163,000	\$611,000	\$208,000
FUND BALANCE - ENDING	\$443,030	\$459,927	\$459,927	\$46,824	\$54,721

CITY OF DESOTO

FUND
EQUIPMENT REPLACEMENT FUND
420

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$873,766	\$717,781	\$717,781	\$618,781	\$519,781
<u>REVENUES</u>					
INTEREST	\$2,175	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$694,700	\$727,300	\$727,300	\$496,200	\$709,600
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$696,875	\$728,300	\$728,300	\$497,200	\$710,600
TOTAL AVAILABLE RESOURCES	\$1,570,641	\$1,446,081	\$1,446,081	\$1,115,981	\$1,230,381
<u>EXPENDITURES</u>					
SUPPLIES	\$6,441	\$0	\$185,600	\$50,700	\$339,300
CAPITAL OUTLAY	\$460,862	\$481,900	\$296,300	\$293,200	\$518,000
TRANSFERS TO OTHER FUNDS	\$250,000	\$100,000	\$100,000	\$100,000	\$0
DEBT SERVICE	\$135,557	\$245,400	\$245,400	\$152,300	\$302,300
TOTAL EXPENDITURES	\$852,860	\$827,300	\$827,300	\$596,200	\$1,159,600
FUND BALANCE - ENDING	\$717,781	\$618,781	\$618,781	\$519,781	\$70,781

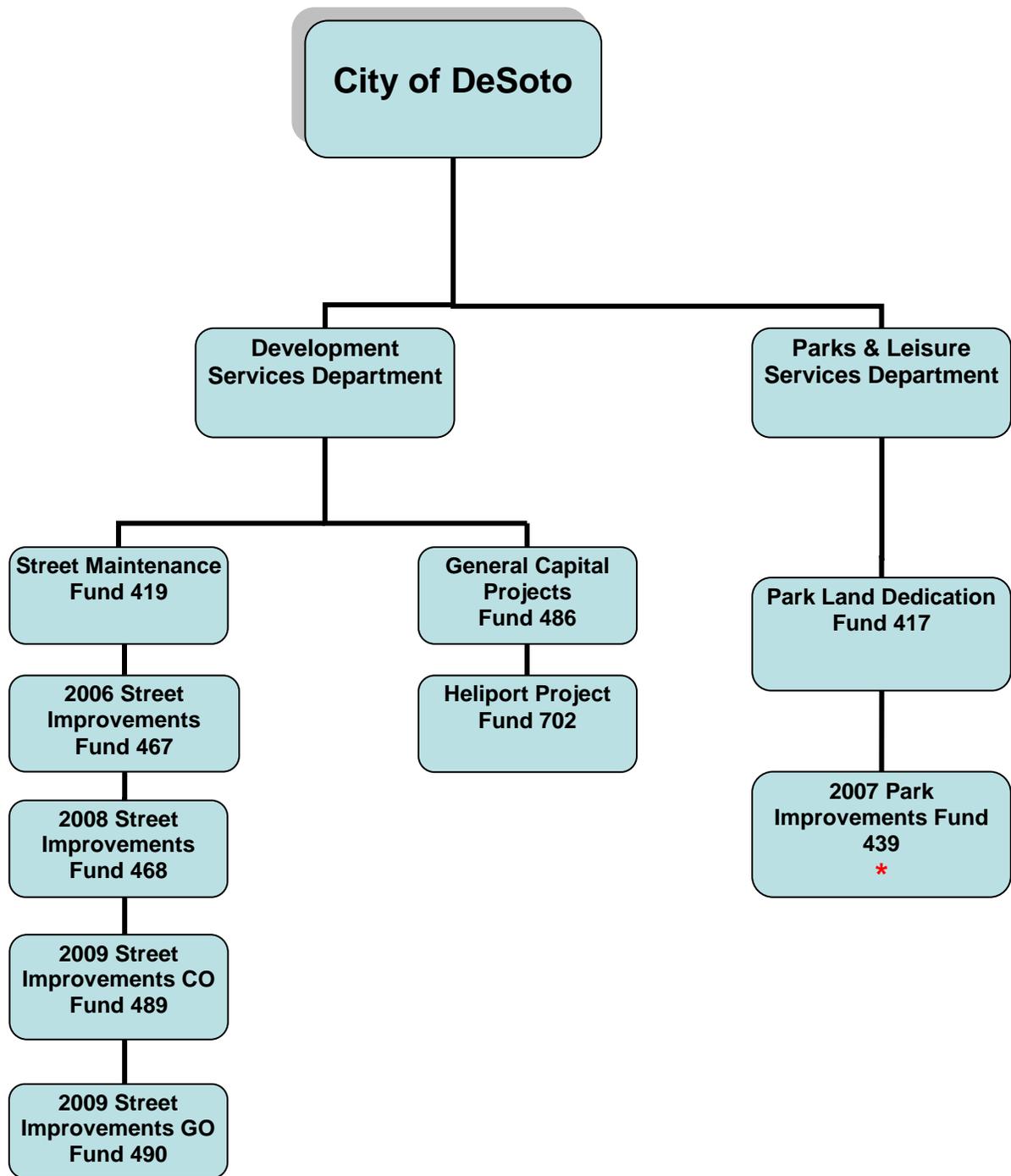
PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

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



Maintenance and Capital Project Funds Overview Part II



**Jointly administered with the Development Services Department*

CITY OF DESOTO

FUND
PARK LAND DEDICATION
417

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$86,152	\$83,454	\$83,454	\$93,754	\$57,054
<u>REVENUES</u>					
INTEREST	\$186	\$300	\$300	\$300	\$300
CONTRIBUTIONS/DONATIONS	\$0	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$186	\$10,300	\$10,300	\$10,300	\$10,300
TOTAL AVAILABLE RESOURCES	\$86,338	\$93,754	\$93,754	\$104,054	\$67,354
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$2,884	\$56,825	\$0	\$47,000	\$47,000
TOTAL EXPENDITURES	\$2,884	\$56,825	\$0	\$47,000	\$47,000
FUND BALANCE - ENDING	\$83,454	\$36,929	\$93,754	\$57,054	\$20,354

CITY OF DESOTO

FUND
CAPITAL IMPR.-OTHER PUBL WKS
419

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$447,452	\$409,551	\$409,551	\$325,240	\$215,929
REVENUES					
INTERGOVERNMENTAL	\$0	\$30,000	\$30,000	\$30,000	\$30,000
INTEREST	\$7,410	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$573,189	\$534,689	\$534,689	\$534,689	\$534,689
TOTAL REVENUES	\$580,599	\$565,689	\$565,689	\$565,689	\$565,689
TOTAL AVAILABLE RESOURCES	\$1,028,051	\$975,240	\$975,240	\$890,929	\$781,618
EXPENDITURES					
CAPITAL OUTLAY	\$618,500	\$642,713	\$650,000	\$675,000	\$564,000
TOTAL EXPENDITURES	\$618,500	\$642,713	\$650,000	\$675,000	\$564,000
FUND BALANCE - ENDING	\$409,551	\$332,527	\$325,240	\$215,929	\$217,618

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$93,878	\$79,075	\$79,075	\$0	\$0
<u>REVENUES</u>					
INTEREST	\$197	\$0	\$29	\$0	\$0
TOTAL REVENUES	\$197	\$0	\$29	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$94,075	\$79,075	\$79,104	\$0	\$0
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$15,000	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$79,104	\$0	\$0
TOTAL EXPENDITURES	\$15,000	\$0	\$79,104	\$0	\$0
FUND BALANCE - ENDING	\$79,075	\$79,075	\$0	\$0	\$0

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$1,922,541	\$1,831,782	\$1,831,782	\$435,782	\$419,782
REVENUES					
INTEREST	\$4,195	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL REVENUES	\$4,195	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL AVAILABLE RESOURCES	\$1,926,735	\$1,835,782	\$1,835,782	\$439,782	\$423,782
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$9,626	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$85,327	\$335,000	\$100,000	\$20,000	\$0
TRANSFERS OUT	\$0	\$0	\$1,300,000	\$0	\$0
TOTAL EXPENDITURES	\$94,953	\$335,000	\$1,400,000	\$20,000	\$0
FUND BALANCE - ENDING	\$1,831,782	\$1,500,782	\$435,782	\$419,782	\$423,782

BOND SALES:

BEE BRANCH BRIDGE	\$1,300,000
COCKRELL HILL RD WIDENING	\$1,300,000
SIDEWALKS	\$300,000
TRAFFIC SIGNALS	\$100,000
TOTAL	\$3,000,000

Note that Bee Branch was delayed due to lack of TXDOT funding

CITY OF DESOTO

FUND
2008 STREET IMPROVEMENTS GO'S
468

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$724,516	\$483,932	\$483,932	\$327,932	\$308,932
REVENUES					
INTEREST	\$1,364	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,364	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL AVAILABLE RESOURCES	\$725,880	\$484,932	\$484,932	\$328,932	\$309,932
EXPENDITURES					
CAPITAL OUTLAY	\$241,948	\$157,000	\$157,000	\$20,000	\$0
TOTAL EXPENDITURES	\$241,948	\$157,000	\$157,000	\$20,000	\$0
FUND BALANCE - ENDING	\$483,932	\$327,932	\$327,932	\$308,932	\$309,932

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$346,570	\$321,742	\$321,742	\$341,742	\$271,742
<u>REVENUES</u>					
INTEREST	\$730	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$0	\$50,000	\$289,500	\$0	\$50,000
TOTAL REVENUES	\$730	\$50,000	\$289,500	\$0	\$50,000
TOTAL AVAILABLE RESOURCES	\$347,300	\$371,742	\$611,242	\$341,742	\$321,742
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$25,558	\$197,106	\$269,500	\$70,000	\$70,000
TOTAL EXPENDITURES	\$25,558	\$197,106	\$269,500	\$70,000	\$70,000
FUND BALANCE - ENDING	\$321,742	\$174,636	\$341,742	\$271,742	\$251,742

CITY OF DESOTO

FUND
2009 STREET IMPROVEMENTS GO
489

SUMMARY

LINE ITEMS	Actuals FY 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$1,020,025	\$1,022,285	\$1,022,285	\$1,824,785	\$1,327,285
REVENUES					
INTEREST	\$2,259	\$2,500	\$2,500	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$0	\$1,300,000	\$1,300,000	\$0	\$0
TOTAL REVENUES	\$2,259	\$1,302,500	\$1,302,500	\$2,500	\$2,500
TOTAL AVAILABLE RESOURCES	\$1,022,285	\$2,324,785	\$2,324,785	\$1,827,285	\$1,329,785
EXPENDITURES					
CAPITAL OUTLAY	\$0	\$1,300,000	\$500,000	\$500,000	\$800,000
TOTAL EXPENDITURES	\$0	\$1,300,000	\$500,000	\$500,000	\$800,000
FUND BALANCE - ENDING	\$1,022,285	\$1,024,785	\$1,824,785	\$1,327,285	\$529,785

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$4,938,604	\$3,686,333	\$3,686,333	\$1,394,933	\$795,933
<u>REVENUES</u>					
INTEREST	\$10,198	\$0	\$8,600	\$1,000	\$500
TOTAL REVENUES	\$10,198	\$0	\$8,600	\$1,000	\$500
TOTAL AVAILABLE RESOURCES	\$4,948,802	\$3,686,333	\$3,694,933	\$1,395,933	\$796,433
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$1,262,469	\$2,007,928	\$2,300,000	\$600,000	\$400,000
TOTAL EXPENDITURES	\$1,262,469	\$2,007,928	\$2,300,000	\$600,000	\$400,000
FUND BALANCE - ENDING	\$3,686,333	\$1,678,405	\$1,394,933	\$795,933	\$396,433

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 2012	Budget FY 2013	Projected FY 2013	Adopted FY 2014	Planning FY 2015
FUND BALANCE-BEGINNING	\$801,290	\$280,659	\$280,659	\$52,117	\$1,577
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$251,468	\$251,468	\$0	\$0
INTEREST	\$1,262	\$0	\$630	\$100	\$100
TOTAL REVENUES	\$1,262	\$251,468	\$252,098	\$100	\$100
TOTAL AVAILABLE RESOURCES	\$802,551	\$532,127	\$532,757	\$52,217	\$1,677
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,800	\$0	\$640	\$640	\$640
CAPITAL OUTLAY	\$520,092	\$521,468	\$480,000	\$50,000	\$0
TOTAL EXPENDITURES	\$521,892	\$521,468	\$480,640	\$50,640	\$640
FUND BALANCE - ENDING	\$280,659	\$10,659	\$52,117	\$1,577	\$1,037

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 2014 - 2018
CAPITAL IMPROVEMENT PROGRAM**

Project Name	Total Project Cost
Fiscal Year 14 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
Park Improvements	\$ 750,000
BMX Restroom Improvements	\$ 735,000
Fiscal Year 15 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
Park Improvements	\$ 750,000
Fire Station 2 Relocation	\$ 5,000,000
Fiscal Year 16 Projects: (Unfunded)	
Parkerville Road Widening (Polk to Hampton)	\$ 6,000,000
Alley Reconstruction Program	\$ 1,000,000
Park Improvements	\$ 500,000
Fiscal Year 17 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
Pleasant Run Road (Westmoreland to Cockrell Hill)	\$ 6,000,000
Fiscal Year 18 Projects: (Unfunded)	
Alley Reconstruction Program	\$ 1,000,000
	\$ 24,735,000

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 scheduled to commence November, 2013.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018
Street Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
	\$ 2,670
Fiscal Year 14	
Annual Alley Reconstruction Program*	\$ 1,000
Fiscal Year 15	
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 16	
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 6,000
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 17	
Annual Alley Reconstruction Program	\$ 1,000
Pleasant Run Road Widening (Westmoreland to Cockrell Hill)	\$ 6,000
Fiscal Year 18	
Annual Alley Reconstruction Program	\$ 1,000
Total Street Projects	\$ 19,670

Maintenance of Residential Collectors

Description:

Asphalt reconstruction of residential and collector streets (\$534 FY's-14-18)

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.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018
Street Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
	\$ 2,670
Fiscal Year 14	
Annual Alley Reconstruction Program*	\$ 1,000
Fiscal Year 15	
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 16	
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 6,000
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 17	
Annual Alley Reconstruction Program	\$ 1,000
Pleasant Run Road Widening (Westmoreland to Cockrell Hill)	\$ 6,000
Fiscal Year 18	
Annual Alley Reconstruction Program	\$ 1,000
Total Street Projects	\$ 19,670

Maintenance of Residential Collectors

Description:

Asphalt reconstruction of residential and collector streets (\$534 FY's-14-18)

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.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018
Street Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
	\$ 2,670
Fiscal Year 14	
Annual Alley Reconstruction Program*	\$ 1,000
Fiscal Year 15	
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 16	
Parkerville Road Widening (Polk St. to Hampton Rd.)	\$ 6,000
Annual Alley Reconstruction Program	\$ 1,000
Fiscal Year 17	
Annual Alley Reconstruction Program	\$ 1,000
Pleasant Run Road Widening (Westmoreland to Cockrell Hill)	\$ 6,000
Fiscal Year 18	
Annual Alley Reconstruction Program	\$ 1,000
Total Street Projects	\$ 19,670

Maintenance of Residential Collectors

Description:

Asphalt reconstruction of residential and collector streets (\$534 FY's-14-18)

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.

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)	\$ 17,000
General Funds	\$ 2,670
DEDC	
Total Street Projects	\$ 19,670

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 project would need minor care, and would be included in the regular maintenance budget of Development Services Department under Street Maintenance.

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

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018
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 signal projects would be an annual cost of about \$1,800.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018
Facilities Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 15	
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 (O&M) budget impact, due to the unfunded status of the projects at this time. Bond election discussions are scheduled to commence November, 2013. Future O&M costs will remain unchanged due to the closure of existing fire station.

CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018
Parks Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 14	
BMX Restroom Improvements	\$ 735
Various Park Improvements	\$ 750
Fiscal Year 15	
Various Park Improvements	\$ 750
Fiscal Year 16	
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 (O&M) budget impact, due to the unfunded status of the projects at this time. Bond election discussions are scheduled to commence November, 2013.

**CITY OF DESOTO
CAPITAL IMPROVEMENT PROGRAM
FY 2014 - 2018**

Drainage Projects - Summary

Estimated Expenditure (000's)

Project Name	Total Project Budget
Fiscal Year 14	
Annual Erosion Control Projects	\$ 50
Miscellaneous Drainage Improvements	\$ 25
Drainage Improvements - 2 locations	\$ 250
Fiscal Year 15	
Annual Erosion Control Projects	\$ 50
Miscellaneous Drainage Improvements	\$ 25
Drainage Improvements - 2 locations	\$ 250
Fiscal Year 16	
Annual Erosion Control Projects	\$ 50
Miscellaneous Drainage Improvements	\$ 25
Spinner Road	\$ 300
Fiscal Year 17	
Annual Erosion Control Projects	\$ 50
Miscellaneous Drainage Improvements	\$ 25
Fiscal Year 18	
Annual Erosion Control Projects	\$ 50
Miscellaneous Drainage Improvements	\$ 25
Total Drainage Projects	\$ 1,175

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.

Drainage Improvements - 2 locations

Description:

Drainage improvements at Granite Court & Oteca Drive (FY 14)

Drainage improvements at Westlake Drive & Wildvine Drive (FY15)

Spinner Road**Description:**

To replace and upsize the existing drainage culvert

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	\$ 1,175
Total Drainage Projects	\$ 1,175

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 2014 - 2018

Water Projects - Summary

Revised: 7-23-13

Estimated Expenditure (000's)

Project Name	FY Cost Estimate	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total Budget
Annual Replace/Repair Program	\$ 7,245	\$ 2,850	\$ 1,190	\$ 1,625	\$ 605	\$ 975	\$ 7,245
Westmoreland Pump Station Improvements	\$ -						\$ -
- Add Pump #5 to 860 Zone (2.8 MGD)	\$ 500	\$ 500					\$ 500
	\$ -						\$ -
	\$ -						\$ -
	\$ -						\$ -
Water Master Plan Improvements (798 zone)	\$ 500				\$ 500		\$ 500
- Add Pump #6 for Zone 798 (7.2 MGD)	\$ -						\$ -
	\$ -						\$ -
	\$ -						\$ -
	\$ -						\$ -
Total:	\$ 8,245	\$ 3,350	\$ 1,190	\$ 1,625	\$ 1,105	\$ 975	\$ 8,245

Sanitary Sewer Projects - Summary

Estimated Expenditure (000's)

Project Name	FY Cost Estimate	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total Budget
Annual Replace/Repair Program	\$ 5,280	\$ 1,660	\$ 400	\$ 1,435	\$ 515	\$ 1,270	\$ 5,280
I&I Study (Basin C)	\$ 300	\$ 300					\$ 300
Basin C Repairs	\$ 1,000		\$ 1,000				\$ 1,000
I&I Study (Basin D)	\$ 300			\$ 300			\$ 300
Basin D Repairs	\$ 1,000				\$ 1,000		\$ 1,000
I&I Study (Basin B)	\$ 300					\$ 300	\$ 300
	\$ -						\$ -
	\$ -						\$ -
Total:	\$ 8,180	\$ 1,960	\$ 1,400	\$ 1,735	\$ 1,515	\$ 1,570	\$ 8,180
	\$ 16,425	\$ 5,310	\$ 2,590	\$ 3,360	\$ 2,620	\$ 2,545	\$ 16,425

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

Water Projects - Summary

Estimated Expenditure (000's)

Revised: 07/23/13

Project Name	Cost ESTIMATE	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
Major Repairs, unplanned	\$ 250	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Hydrant Painting Program	\$ 200	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 200
Hampton Rd (Belt Line to Pleasant Run)	\$ 1,750	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ 1,750
Chattey Rd.	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 750
Belt Line Road North Side (Lyndalyn to Chattey)	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
Ace Hardware 4"	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
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
Laurie Avenue	\$ 300	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300
David	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200
Deborah	\$ 315	\$ -	\$ -	\$ 315	\$ -	\$ -	\$ 315
Hunters Creek Water Replace	\$ 385	\$ -	\$ -	\$ -	\$ 385	\$ -	\$ 385
Prairie Creek Water Replace	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
Foxwood Dr. Water Replace (6" C.I.)	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
Bayberry Lane (Forest Glenn to Cedar Ridge)	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ 270
Hubert (Wintergreen to Stoney Creek)	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 420
Honor (Wintergreen to Stoney Creek)	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 420
	\$ 7,995	\$ 3,290	\$ 1,925	\$ 605	\$ 975	\$ 1,200	\$ 7,995

ANNUAL REPAIR/REPLACEMENT PROGRAM

Sanitary Sewer Projects - Summary

Estimated Expenditure (000's)

Revised: 07/23/13

Project Name	Cost Estimate	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Total
Hampton Rd (Belt Line to Pleasant Run)	\$ 1,750	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ 1,750
Chattey	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 750
Holt	\$ 225	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ 225
Williams Ave./Williams Cir./Hanna Cir. Water Replac	\$ 710	\$ -	\$ 710	\$ -	\$ -	\$ -	\$ 710
Greenbriar Drive and Circle	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
E. Shockley	\$ 150	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ 150
Laurie Avenue	\$ 250	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
David	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200
Deborah	\$ 315	\$ -	\$ -	\$ 315	\$ -	\$ -	\$ 315
Hunters Creek	\$ 385	\$ -	\$ -	\$ -	\$ 385	\$ -	\$ 385
Prairie Creek	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
Foxwood Dr.	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
Shadywood	\$ 400	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400
Bayberry Lane (Forest Glenn to Cedar Ridge)	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ 270	\$ 270
Hubert (Wintergreen to Stoney Creek)	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 420
Honor (Wintergreen to Stoney Creek)	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 420
	\$ 7,245	\$ 2,500	\$ 1,835	\$ 515	\$ 1,285	\$ 1,110	\$ 7,245
GRAND TOTAL WATER/SEWER	\$ 15,240	\$ 5,790	\$ 3,760	\$ 1,120	\$ 2,260	\$ 2,310	\$ 15,240



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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.

Budget Stabilization Fund - A fund set up to collect a large amount of money during good economic conditions so that it can be used in the future to offset uncertainty in revenues and expenditures

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, Educational & Governmental Facilities Fund– Accounts for the franchise revenue collected from cable providers designated by the state for expenditures related to funding public, educational or government access channels.

Public Utilities Fund - 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, 2013, AND ENDING SEPTEMBER 30, 2014; 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 2013-2014 BUSINESS PLAN; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of DeSoto has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2013-2014; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of DeSoto; and

WHEREAS, the City Council has conducted the necessary public hearings as required by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS:

SECTION 1. That the proposed budget of the revenues and expenditures necessary for conducting the affairs of the City of DeSoto, Texas for the fiscal year beginning October 1, 2013 and ending September 30, 2014, as submitted to the City Council by the City Manager, attached hereto as Exhibit "A", be, and the same is hereby adopted as the Budget of the City of DeSoto for the fiscal year beginning October 1, 2013 and ending September 30, 2014.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2013 and ending September 30, 2014 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and

the 2013-2014 Business Plan, unless otherwise authorized by a duly enacted Ordinance of the City.

SECTION 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2012-2013 are hereby ratified, and the budget Ordinance for fiscal year 2012-2013, heretofore enacted by the City Council, be, and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 4. That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriations to any individual department or activity.

SECTION 5. That all notices and public hearings required by law have been duly completed. The City Secretary is directed to provide a certified copy of the budget to the County Clerk of Dallas County for recording after final passage hereof.

SECTION 6. That the Code of Ordinances, Appendix A, Article 19.000, Section 19.200(a)(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, 2013 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 7. That the Code of Ordinances of the City of DeSoto, Texas is hereby amended by amending Appendix A, Article 20.000 "Sewer Service Charges" base rate and volume charge for sewer service to read as follows:

"ARTICLE 20.000 SEWER SERVICE CHARGES"

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

(1) **Base Rate.**

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

Base Rate (minimum bill) - \$6.51.

(2) **Volume Charge.** A sewer volume charge of \$6.47 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 \$6.47 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 \$6.47 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 8. That the Capital Improvement Plan and the 2013-2014 Business Plan is hereby adopted.

SECTION 9. That all provisions of the Ordinances of the City of DeSoto in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the Ordinances of the City of DeSoto not in conflict with the provisions of this Ordinance shall remain in full force and effect.

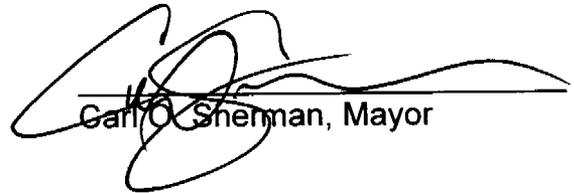
SECTION 10. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 11. This Ordinance shall take effect from and after its passage as the law and charter in such cases provides.

IT IS ACCORDINGLY SO ORDAINED.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 17TH DAY OF SEPTEMBER, 2013.

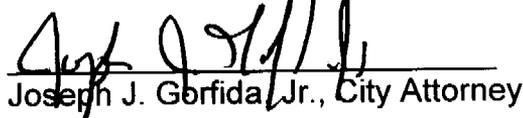
APPROVED:


Carl O. Sherman, Mayor

ATTEST:


Kisha R. Morris, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida Jr., City Attorney





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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2013 (FISCAL YEAR 2013 - 2014) 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, 2013, 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 2013 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 \$0.5303 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 \$0.2271 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of DeSoto, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2013, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2014. There shall be no discount for payment of taxes prior to February 1, 2014. 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, 2014, 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 2013 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 2013 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 2013 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 17TH DAY OF SEPTEMBER, 2013.

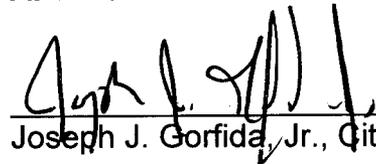
APPROVED:


Carl O. Sherman, Mayor

ATTEST:


Kisha R. Morris, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney





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CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

AA Fitch 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, 20 mayors have served DeSoto including:

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

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

City of DeSoto

Top Ten Taxpayers 2013 Tax Year

<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>2013 Assessed Value*</u>	<u>Percentage of Total Assessed Value**</u>	<u>Percentage of Top Ten Taxpayers to Assessed Value</u>
Solar Turbines Inc.	Manufacturing	\$172,448,420	5.45%	37.64%
Kohls Department Stores	Distribution	74,602,700	2.36%	16.29%
McGraw Hill Education	Manufacturing	55,498,080	1.75%	12.11%
Wal-Mart Stores Inc	Retail	31,065,390	0.98%	6.78%
WRH Properties Inc.	Apartments	25,940,800	0.82%	5.66%
Oncor Electric Delivery Co	Utility	24,031,020	0.76%	5.25%
DeSoto Apartments LTD	Apartments	21,200,000	0.67%	4.63%
Cintas Corporation 2	Retail	20,972,450	0.66%	4.58%
DeSoto Ridge Apartments LTD	Apartments	17,800,000	0.56%	3.89%
MaClay Carlin DeSoto 1LTD	Shopping Center	14,536,630	0.46%	3.17%
TOTAL		<u>\$458,095,490</u>	<u>14.47%</u>	<u>100.00%</u>

*Before Qualified Exemptions and/or Abatements

**As compared with the 2013 certified market value provided by DCAD of \$3,165,330,250

Data Compiled by the Dallas County Tax Office



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