City of DeSoto, Texas

ANNUAL BUDGET

ADOPTED Fiscal Year 2016-2017
PLANNING Fiscal Year 2017-2018

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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 Biennium Beginning

October 1, 2015

Executive Director

City of DeSoto
Reader's Guide
FY 2016-2017 Budget

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

Introduction

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

Business Plan and Vision Statement

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

Budget Message

This document, developed by the City Managers' Office, highlights the objectives to be accomplished during FY 2017 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2016-2017 budget

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

Financial Analysis

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

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

- Expenditure Summary by Function – All Funds

General Fund

This section of the budget contains the following:

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

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

Cooperative Efforts

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

- Budget Update
- Program Summaries

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:

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

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

Storm Drainage Utility and Sanitation Enterprise Funds

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

Hotel Occupancy Fund

This section of the budget contains the following:

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

Debt Service Fund

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

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

Special Revenue and All Other Funds

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

Capital Improvement Plan

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

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

Appendix

Contains the following documents

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

Please contact the City's Financial Services Department for questions related to the FY 2017 Budget Document at 972-230-9631.

City Officials

City Council

Curtistene McCowan, Mayor
Place One

Vigil Helm
Place Two

Deshaundra Lockhart-Jones
Place Three

Rachel Proctor
Mayor Pro Tem, Place Four

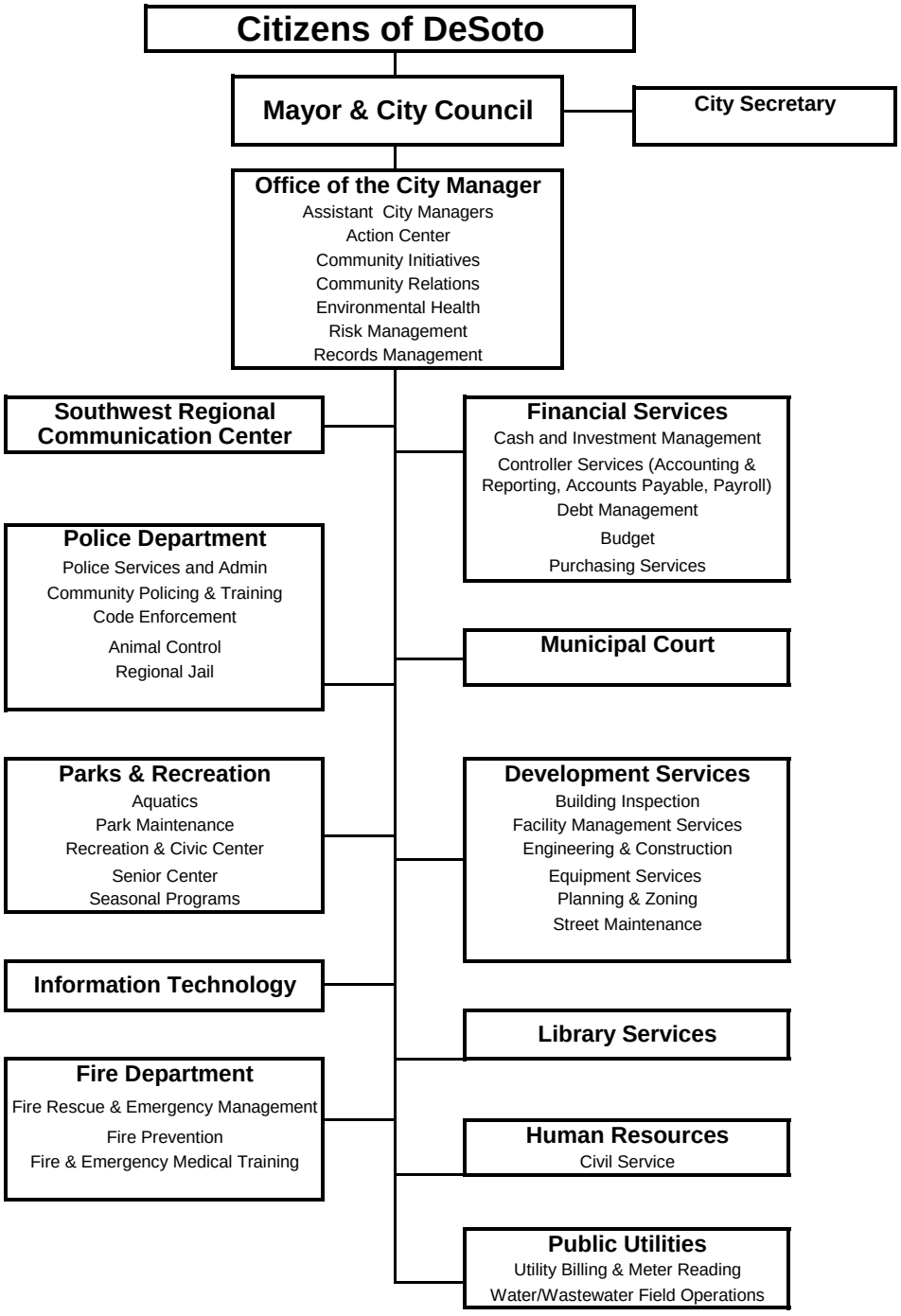
Richard North
Place Five

Candice Quarles
Place Six

James Zander
Place Seven

Executive Team

Tarron J. Richardson, PhD. City Manager	
Tracie Hlavinka Assistant City Manager	**Lora Stallings** Assistant City Manager
Tamara Bell Managing Director S.W.R.C.C.	**Isom Cameron** Managing Director Public Utilities
Joseph Costa Police Chief	**Jerry Duffield** Fire Chief
Derek T. Figert Managing Director Information Technology	**Joe Gorfida** City Attorney
Renee Johnson Managing Director Parks & Recreation	**Tom Johnson** Managing Director Development Services
Kathy Jones Community Relations Manager	**Tishia N. Jordan, CGFO** Director of Budget Financial Services
Scott Kurth Judge DeSoto Municipal Court	**Kerry McGeath** Managing Director Library Services
Kisha Morris City Secretary	**Letitia L. Shelton** Director of Finance Financial Services
Kathleen Shields Managing Director Human Resources	


Citizens of DeSoto
Mayor & City Council
City Secretary
Office of the City Manager
Assistant City Managers
Action Center
Community Initiatives
Community Relations
Environmental Health
Risk Management
Records Management
Southwest Regional Communication Center
Financial Services
Cash and Investment Management
Controller Services (Accounting & Reporting, Accounts Payable, Payroll)
Debt Management
Budget
Purchasing Services
Police Department
Police Services and Admin
Community Policing & Training
Code Enforcement
Animal Control
Regional Jail
Municipal Court
Parks & Recreation
Aquatics
Park Maintenance
Recreation & Civic Center
Senior Center
Seasonal Programs
Development Services
Building Inspection
Facility Management Services
Engineering & Construction
Equipment Services
Planning & Zoning
Street Maintenance
Information Technology
Library Services
Fire Department
Fire Rescue & Emergency Management
Fire Prevention
Fire & Emergency Medical Training
Human Resources
Civil Service
Public Utilities
Utility Billing & Meter Reading
Water/Wastewater Field Operations

Amarillo
Lubbock
Wichita Falls
Texarkana
Fort Worth
Dallas
Tyler
Big Springs
Abilene
El Paso
Midland
TEXAS
DeSoto
Waco
San Angelo
Huntsville
Fort Stockton
Austin
Beaumont
Houston
San Antonio
Del Rio
Galveston
Rio Grande River
Victoria
Laredo
Corpus Christi
Mission
Brownsville

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.)

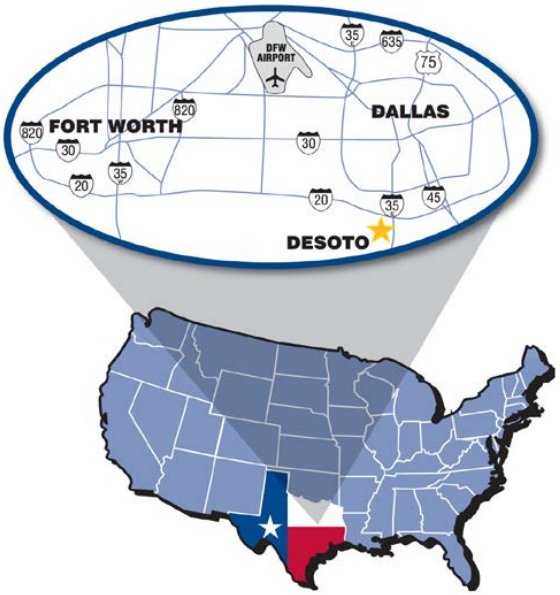
The first called City Council meeting was held at the schoolhouse on E. Belt Line Road on March 17, 1949 with C. H. Estes appointed as City Secretary. It was determined that the City of DeSoto had a population of approximately 400. Thus, DeSoto became the nineteenth organized municipality in Dallas County. Since its incorporation, 21 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	Curtistene McCowan

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

Location

The City of DeSoto, TX, is located in the Central Time Zone in southern Dallas County. DeSoto is part of the Dallas/Fort Worth Metroplex, which consists of twelve counties and over 200 cities and towns, including Dallas and Fort Worth. The DFW Metroplex is home to over 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, 19 Fortune 500 company headquarters, and an extremely diversified economic base.



Travel Times

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

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

Access

Highways

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

East-West

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

North-South

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

Air Service

DFW International Airport

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

Dallas Love Field

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

Dallas Executive Airport

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

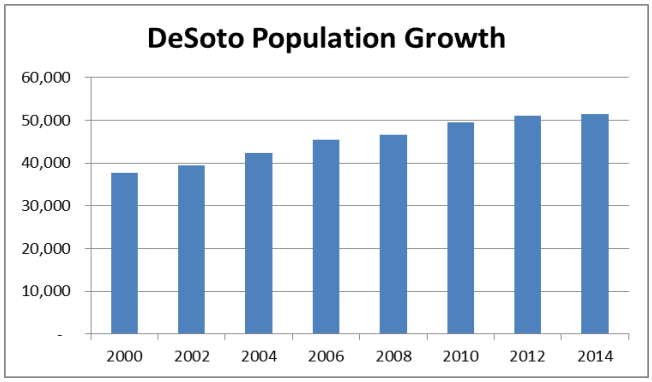
DeSoto Heliport

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

DeSoto Population

Year	Population
2000	37,646
2010	49,047
2014	51,483
2015	52,486

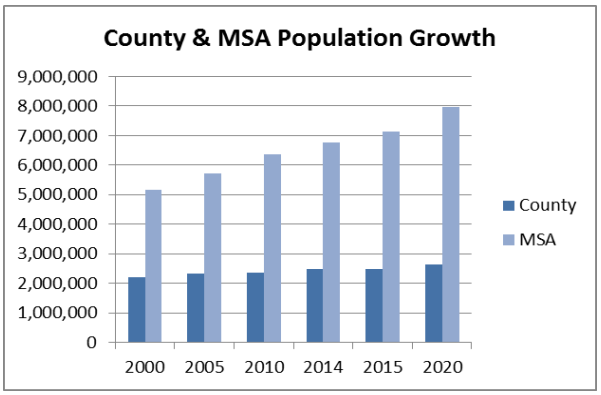
Source: U.S Census Bureau, July 2015 (estimates)



Regional Population Growth

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

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



DeSoto Household Growth

Total Households in DeSoto

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

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

2014 Average Household Income	**$ 71,680**
2014 Median Household Income	**$ 60,945**
2014 Per Capita Income	**$ 27,576**

Source: City-Data.com, Sep. 2014

DeSoto Age & Education

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

Source: Claritas, Inc., Sep. 2015

Average Age	35.9 years
Median Age	36.1 years

Population Age 25+ High School Degree or Higher: 92.5

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

Property Tax Rates

2016 Ad Valorem Tax Rates (Per $100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.7449
DeSoto ISD	1.4600
Dallas County	0.252371
Dallas Comm. College	0.1229
Parkland	0.2794
Total	**2.859571**

Property in **Dallas Independent School District**

City of DeSoto	0.7449
Dallas ISD	1.2821
Dallas County	0.252371
Dallas Comm. College	0.1229
Parkland	0.2794
Total	**2.681671**

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

Sales Tax Rates

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

Source: Texas Comptroller of Public Accounts

Property Tax Exemptions

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

	City of DeSoto	DeSoto ISD
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 Occupancy Tax

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

DeSoto Workforce

DeSoto Civilian Labor Force Estimate

Civilian Employed	27,556
Civilian Unemployed	1,336
Unemployment Rate	4.8%

Source: Texas Workforce Commission, September 2015

DFW MSA Workforce

Dallas/FW/Arlington MSA Civilian Labor Force

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

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

Top Employers in DeSoto

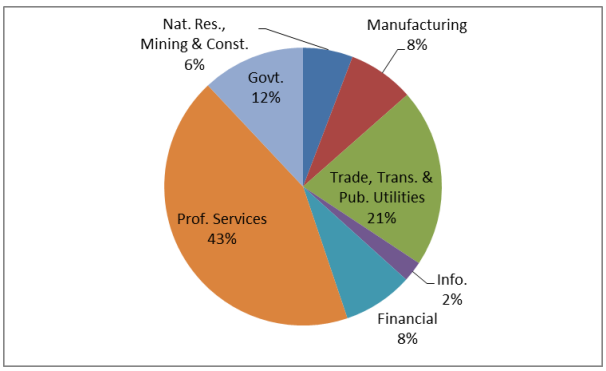
The largest employers in DeSoto include an e-commerce fulfilment center, retailers, manufacturers, health care providers, and governmental organizations.

Name	Business	Employment
DeSoto ISD	Public Education	1,104
Kohl's e-Commerce	Distributor	500
Solar Turbines, Inc.	Manufacturer	400
City of DeSoto	Government	400
GlasFloss Industries	Manufacturer/HQ	300
Williamsburg Village	Healthcare	300
NFI Industries	Logistics	250
Marten Transport	Distributor/Logistics	250
Wal-Mart Distribution	Distributor	250
Hickory Trail Hospital	Healthcare	250
The Cedars	Healthcare	190
DW Distribution Inc.	Distributor	150
Cintas	Distributor	150
Trybus Corporation	Apparel	150
Vibra Hospital	Healthcare	145
Park Manor	Healthcare	125
SEW Eurodrive	Manufacturer	100

Source: DeSoto EDC, July 2016

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

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



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

Utilities

Electric Power — **Oncor Electric Delivery**

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

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

Natural Gas — **Atmos Energy**

Distribution: 30 in. transmission lines, 720 psi pressure

Distribution Pressure: 55 MAOP

BTU content per cubic foot: 1,050

Water — **City of DeSoto**

Source: Contract with Dallas Water Utilities

Maximum System Capacity (Daily): 33.0 M gallons

Maximum Use To Date (Daily): 14.75 M gallons

Pressure on Mains: 80 psi

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

Storage Capacity: 18.0 M gallons

Sewer — **City of DeSoto**

Source: Contract with Trinity River Authority

Maximum System Capacity (Daily): 24 M gallons

Maximum Use To Date (Daily): 10 M gallons

Telephone	**AT&T & others**
Cable TV	**AT&T U Verse and Time Warner**
Trash Collection	**Republic Services**
Broadband	**Time Warner, AT&T**

Community Services

Health Care

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

Newspapers

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

Banks

Bank of America

Bank of DeSoto

Chase

Comerica

Inwood Bank

Plains Capital Bank

Wells Fargo

BB&T Bank

Hotels/Motels

815 Total Rooms

Hampton Inn & Suites

Holiday Inn & Suites

La Quinta Inn

Clarion Hotels

TownePlace Suites by Marriott

Days Inn & Suites

GLo by Best Western*

Home 2 Suites by Hilton*

Freight Carriers

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

Fire Insurance Rating

ISO Rating: **1**

City Government

Type Government:	Council/Manager Home Rule Charter
Number on City Council:	7
Police Personnel:	78
Fire Personnel:	65
Incorporated:	1949
Total City Employees:	400
Total Annual Budget:	$82,991,541*
Land Area (square miles):	22

* FY 2016 budget revenue

Source: City of DeSoto

Education

DeSoto Independent School District

With a current enrollment just under 9,900 students, the DeSoto Independent School District is a small, suburban district 15 miles south of Dallas. The 23 square mile district serves students in the communities of DeSoto, Glenn Heights and Ovilla with twelve campuses. The district enjoys community support of academics and athletics, along with taxpayer support for upgraded facilities, technology and instructional. Every school provides outstanding academic instruction supported by pyramids of intervention, enrichment and privileges.

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 is led by the 2016 Region 10 Superintendent of the Year, Dr. David Harris
- The DeSoto school district is one of 13 organizations nationwide to receive a $2.9 million grant through the Investing in Innovation (i3) 2015 grant competition sponsored by the Department of Education
- *The Collegiate Magnet Program* - DeSoto High School students (starting in 8th grade) can earn a high school diploma and an associate's degree simultaneously through enrollment at Cedar Valley College.
- 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 6A State playoffs for football, boys and girls basketball and track & field - including 2007, 2016 Girls Track & Field State Champions, 2016 Boys Track & Field State Champions and 2016 Boys Basketball 6A State Champions

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
Canterbury Episcopal	Trinity Christian School
Turning Point Christian Academy	
Southport Private School	

Charter School	**Secondary Education**
Uplift Gradus Prep (K-5)	ITT Technical Institute

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

Up to 90% Tax abatement may be available for 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 and at least 25 new jobs. 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.

DeSoto Advantages

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

Developed Industrial Park

More than 400 acres of land are available for industrial and commercial development within the DeSoto Eagle Industrial and Business Park. Hillwood's Crossroads Trade Center in the Industrial Park offers 1.2 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 - $1.75 per sf. Retail and office sites along Interstate 35E are $8 - $12.00 per sf, and similar sites with frontage along major thoroughfares within the city are $10 - $14.00 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. The city is also 2 miles west of Interstate 45 which provides access to the Port of Houston. 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 - per the 2010 U.S Census - 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 $82 million for FY 2014-2015.

Plentiful Labor Supply

The Dallas/Fort Worth Metroplex (MSA) employs a labor force of more than 3,577,800 workers. DeSoto draws from the skilled labor force, and over thirty five universities and community colleges in the Dallas/Fort Worth Metroplex.

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

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BUSINESS

PLAN

CITY OF DESOTO
SOARING FOR EXCELLENCE

DESOTO All-America City 2006

CITY COUNCIL BUSINESS PLAN
FY2017 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.

GOAL 1) ENHANCE THE QUALITY OF LIFE IN DESOTO

A. Collaborate with Best Southwest Cities, with the primary focus on DeSoto, for public transportation services, such as a trolley or shuttle.

1. Explore and implement a pilot transportation program, targeting the senior citizen and disabled population.
   a. Seek private partnerships within the region.
      1. Care Flight paid transportation service
      2. Fee-based shuttle service
      3. Red Cross fee-based service
   b. Host a summit with faith-based partnerships within the region.
      1. DeSoto Police and Clergy (DPAC)

   CITY COUNCIL (Quarters 1-4)
2. Host a Town Hall Meeting to update the public about ongoing Best Southwest transportation efforts.
   CITY COUNCIL (Quarters 1-4)
3. Explore the feasibility of implementing elements of the Transportation Study.
   CITY COUNCIL (Quarters 1-4)
4. Explore funding and/or grant opportunities for a transportation program in DeSoto.
   a. Contact Federal officials and/or NCTCOG regarding possible funding assistance.
      CITY COUNCIL (Quarters 1-4)
   b. Contact legislators to inquire about grant opportunities.
      CITY COUNCIL (Quarters 1-4)

B. Continue DeSoto's online presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.

1. Promote mobile application use of push-notification technology.
    a. Go Request App
    b. 4-1-1 Mobile App
    c. Code Red Text Notifications
    d. City of DeSoto App
    e. Text to 9-1-1

    ALL DEPARTMENTS (Quarters 1-4)
2. Expand opportunities for use of "Notify Me" email and/or text notifications sent via the City website.

    ALL DEPARTMENTS (Quarters 1-4)
3. Explore auto-dial alternatives to the existing Code Red services that allow for citizen notifications by phone.

    ALL DEPARTMENTS (Quarters 1-4)

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

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

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

D. Seek employment-focused economic development.

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

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

E. Explore youth employment/career opportunities.

1. Continue to support the Parks & Recreation Youth Career Camp effort, such as part of the Summertime on Belt Line Program.

2. Form new partnerships for mentoring, job training, and employment.
3. Continue to host the Mayor for a Day, Police Chief for a Day, Municipal Judge for a Day, and Fire Chief for a Day Programs.
4. Host the Library "Everything Teen" Event, to promote career and leadership development for youth.

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

F. Consider re-design of the Library children's area and circulation desk area.
LIBRARY (Quarters 1-4)

GOAL 2) CONTINUE LEADERSHIP ROLE IN COLLABORATIVE EFFORTS IN COMMUNITY AND ECONOMIC DEVELOPMENT WITHIN THE REGION

A. Continue discussions regarding the Regional Economic Development Initiative with the Best Southwest Partnership.
CITY COUNCIL AND DESOTO ECONOMIC DEVELOPMENT CORPORATION BOARD (Quarters 1-4)

GOAL 3) MAINTAIN DESOTO AS A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY

A. Develop and update the 2018-2022 Capital Improvement Plan.
CITY COUNCIL, CITY MANAGER'S OFFICE AND DEVELOPMENT SERVICES (Quarters 1-4)

B. Implement the FY2017 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)

C. Create an incentive program that assists Hampton Road businesses with façade and exterior upgrades.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

D. Implement the construction of fencing/screening along the south side of Pleasant Run Road, between Shadywood Lane and Hunters Creek Drive.
DEVELOPMENT SERVICES AND CODE ENFORCEMENT (Quarters 1-4)

E. Continue to implement a Domestic Violence Awareness and Prevention Program.
1. Implement the two-year Domestic Violence Strategic Plan.
   a. Employ prevention measures and awareness initiatives, such as social media posts, website, billboards, water bill inserts and other printed material, as well as presentations at area schools, churches, and non-profit organizations.

2. Explore partnerships in furtherance of the Program mission.
   a. Public and private schools
   b. Churches
   c. Non-profit organizations
   d. Public-private partnerships
3. Implement violence intervention, mitigation and recovery initiatives.
   a. Create a resource repository within the Police Department, to provide for concise resource coordination.
   b. Provide counseling services for victims, children, and abusers.
   c. Create a support, intervention, and relational model.
      1. Train members of the DeSoto Police and Clergy (DPAC) Ministers On Call Program.
4. Videotape a roundtable discussion for the Domestic Violence Awareness and Prevention Program.
5. Continue to present Mayoral Proclamations for Domestic Violence Awareness Month in October, Teen Domestic Violence Awareness Month in February, and Sexual Assault Awareness and Prevention Month in April.

CITY COUNCIL, POLICE DEPARTMENT AND DOMESTIC VIOLENCE ADVISORY COMMISSION (Quarters 1-4)

F. Continue to maintain the Fire Department Public Protection Classification ISO 1 rating.
   1. Educate the public about the ISO 1 rating for commercial businesses.
      FIRE DEPARTMENT AND PUBLIC INFORMATION OFFICER (Quarters 1-4)
   2. Utilize the ISO 1 rating to attract commercial businesses to DeSoto.
      DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

G. Develop a Debris Management Plan and present it for FEMA approval.
   ASSISTANT CITY MANAGER – COMMUNITY INITIATIVES AND ALL DEPARTMENTS (Quarters 1-4)

GOAL 4) RECOGNIZE, PRESERVE AND CELEBRATE DESOTO'S HISTORY

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

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

C. Explore the feasibility of hosting a virtual museum exhibit at Nance Farm and online.
DESOTO, TEXAS HISTORICAL FOUNDATION BOARD AND ASSISTANT CITY MANAGER - ADMINISTRATION (Quarters 1-4)

GOAL 5) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

A. The City Council will host an Employee Appreciation Luncheon in the spring of 2017.
CITY COUNCIL (Quarters 2-3)

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

GOAL 6) BECOME A DESTINATION FOR ARTS, FAMILY ENTERTAINMENT AND SPORTS

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

B. Collaborate with the DeSoto Independent School District and private entities to create a long-term financial plan for the construction of a recreation center / aquatics center in DeSoto.
CITY COUNCIL AND PARKS & RECREATION (Quarters 1-4)

C. Explore an entertainment venue that will target youth-focused events.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

D. Explore a movie-grill type venue.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

E. Build partnership with the DeSoto Independent School District, to enhance the Facility Use Agreement to include arts/theatre venue.
CITY COUNCIL AND PARKS & RECREATION (Quarters 1-4)

F. Develop a “black box” theater.
PARKS & RECREATION AND DEVELOPMENT SERVICES (Quarters 1-2)

GOAL 7) BUILD A STRONGER SENSE OF COMMUNITY

A. Increase involvement of the Veterans Affairs Committee.
MAYOR, CITY SECRETARY, PUBLIC INFORMATION OFFICER, LIBRARY, FIRE DEPARTMENT (Quarters 1-4)

1. Develop a Resolution to officially recognize the Veterans Affairs Committee
   CITY COUNCIL AND CITY SECRETARY (Quarters 1-4)
2. Develop a resource-link page on the City website for veterans
   CITY SECRETARY, PUBLIC INFORMATION OFFICER AND INFORMATION TECHNOLOGY (Quarters 1-4)

B. Publicly recognize and celebrate significant accomplishments/service of citizens, City volunteers and City employees.
   1. Hometown Hero Program
   2. Partnership Breakfast
   3. City Council Meeting Recognition
   4. Social Media Recognition

   ALL DEPARTMENTS (Quarters 1-4)

GOAL 8) ENHANCE STRATEGIES FOR MARKETING THE DESOTO COMMUNITY

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

B. Update the community on the progress of Proposition 4.
   CITY MANAGER'S OFFICE, CITY SECRETARY AND PUBLIC INFORMATION OFFICER (Quarters 1-4)

C. Explore the feasibility of creating a Marketing and Media Department within the City.
   1. Explore funding sources for implementing the marketing strategy, new or updated logo, and branding.

   CITY MANAGER'S OFFICE (Quarters 1-4)

GOAL 9) MAINTAIN MUNICIPAL TRANSPARENCY

A. Continue to provide ethics training for elected officials, appointed officials, and City employees.
   CITY COUNCIL, ALL BOARDS AND COMMISSIONS, HUMAN RESOURCES AND ALL DEPARTMENTS (Quarters 1-4)

B. Implement a hotline that offers an avenue for reporting fraud.
   AUDIT AND FINANCE COMMITTEE (Quarters 1-2)

C. Continue the process for selecting a new Enterprise Resource Planning (ERP) financial-reporting software system.
   FINANCE DEPARTMENT AND ALL DEPARTMENTS (Quarters 1-4)

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BUDGET

MESSAGE

July 22, 2016

Honorable Mayor and City Council Members:

The proposed fiscal year (FY) 2017 budget continues to foster a conservative doctrine that was introduced nearly six (6) years ago. By utilizing the aforesaid budgeting methodology, our municipality has been able to consistently thwart a tax rate of .8600 that was projected by the former administration for FY2014. Fortunately, the clarion call for deific financial intervention was graciously answered by a newly formed body of local government professionals who were hired to serve in several key leadership positions. These industrious individuals in collaboration with tenured Executive Leadership Team members were able to strategically dissect and improve an outmoded structure for organizational management, as well as re-engineer an antiquated model for developing sustainable FY budgets.

This innovative ideology of thought used for budgetary preparation and its meticulous management ushered in unprecedented achievements during a period when property valuations were rapidly decreasing. Although there was not a textbook panacea for this matchless time in history, the Executive Leadership Team was able to tactically analyze their departmental operations and historical expenditures. These proactive measures were indisputably responsible for undermining an inevitable succession of multi-year tax rate increases. Though this was considered a monumental accomplishment for the Executive Leadership Team, there were still remnants from past financial decisions that were in desperate need of being rectified and restored.

Over the years and prior to my arrival in 2009, the City issued a significant amount of debt to finance numerous capital improvement projects and other internal programs. In most settings, investments of this nature for these particular ventures are thoroughly studied to determine their overall fiscal impact on future budgets. Yet, in this case, these visionary ideas were funded based upon the future growth and development of this community without a realistic financial plan to support debt service payments. By utilizing this approach toward managing debt, the City was left in a vulnerable state in terms of being dependent on an unpredictable economy for revenue.

This process of hedging debt service expenditures on prospective revenues came to a screeching halt with the worldwide economic downturn in 2008. During my initial evaluation of the adopted FY2009 budget as an Assistant City Manager candidate, it became relatively obvious as an outsider that the financial health of this City was in serious jeopardy. My theoretical perspective on this matter was formulated by studying the ascending patterns of certified taxable

values and debt service tax rates from FY2006. Despite subsequent years of favorable escalations in certified taxable values, the total tax rate continued to rise except for FYs 2009 and 2010.

During the abovementioned FYs, tax rates were intentionally adjusted as a means to remain constant and competitive with surrounding cities. In FY2011, after a two (2) year hiatus, the property tax rate was increased to support impending debt service payments by .0354 (.7351) and .0223 in FY2012 (.7574). Luckily, there was a strategic plan in place to repress this financial debacle that incessantly pulled at the purse-strings of tax payers. In our unwavering quest to eradicate this relentless cycle, the City was able to maintain its current tax rate (.7574) for another FY while still being plagued with descending property tax values.

In spite of these seemingly endless financial challenges, the tax rate remained constant (.7574) for two (2) more FYs (FY2013 and FY2014). In FY2014, property values began to show an upward movement for the first time since FY2009. Interestingly, in FY2009, the City reached its highest taxable property value since being incorporated (1949). In many aspects, the FY2014 budget solidified our reasoning for making those radical changes in leadership and financial practices in FY2011. Without making these vicissitudes throughout the organization, the City would have continued down a path of financial instability.

In FY2015, the City experienced another positive gain in its taxable property value ($3,017,996,030). Though the taxable property value was greater than FY2014 ($2,877,357,291), it still failed to exceed the community wealth figures from FY2009 ($3,064,485,872). Regardless of these economic circumstances, the City was able to retain its current tax rate of .7574 for four (4) consecutive FYs. This progressive financial momentum continued into FY2016, which served as the ending point of our five (5) year economic plan to overhaul a broken financial system.

The FY2016 budget was built upon an unprecedented taxable property value of $3,130,445,607. Reaching this milestone was truly a gratifying experience for those who had toiled tirelessly over the past (7) years to manage day-to-day operations with limited human and financial resources. It is imperative to understand that the City continued to function with fewer revenues since FY2009. At that time, the taxable property value was certified at $3,017,996,030 and it continued to plummet until FY2014 ($2,877,357,291). As a result of the unanticipated growth in taxable property value from FY2014 and FY2015, the City was finally able to lower its property tax rate by .0075 (FY2016).

Throughout this duration of time, the City was able to incrementally mend its financial health by hiring highly qualified professionals for leadership positions and modifying past organizational practices. By incorporating these individuals from the public and private sectors, we were able to collectively find viable solutions to budgetary and operational issues that have progressively inhibited the City from being financially secure. The outcomes from these ongoing

conversations has led to a stabilized tax rate (FY2012 to FY2015), property tax rate reduction (FY2016), Stabilization Fund for future planned projects ($1.5M), retirement percentage increase (1.5:1 back to 2:1), Compensation Study with salary adjustments (FY2016), reinstatement of annual raises (FY2012 to present), transition of historical General Fund (GF)/Fund Balance (FB) expenditures to the GF (2013), refunding of existing debt issues ($17M in savings) and two (2) bond rating upgrades (FY2012 and FY2014). Additionally, the General (60-days) and Enterprise Funds (45-days) have both doubled their City Council mandated reserve requirements. Since FY2013, the City Council has graciously recognized the aforementioned achievements by saluting staff with an annual monetary service award.

Strategic Planning: FY2012 to FY2016

Over the past six (6) fiscal years, the City has experienced a complete transformation in terms of its leadership and financial priorities. These changes throughout the organization were desperately needed to prevent a succession of property tax increases. In an effort to obviate this economic debacle, the administration implemented a five (5) year financial plan. This aggressive endeavor was developed to generate revenues, decrease expenditures, reduce property taxes, upgrade bond ratings and increase fund balances.

Throughout the organization, there were various modifications made to the Executive Leadership Team. These reforms were necessary in several departments due to their unsatisfactory performance in the areas of personnel management, budgeting, financial planning, public relations and colleague engagement. By removing these impediments, the Executive Leadership Team was able to successfully work in collaboration on common goals and initiatives. This led to the joint understanding of how departmental funding would be equally appropriated on an annual basis.

Historically, departmental funding was distributed based upon a defined percentage of the projected property tax value for any given FY. In theory, this method of allocating monetary resources has the appearance of being reasonably fair. However, in practice, larger departments received a greater proportion of funds than smaller agencies. As the valuation of properties began to decline in 2009, the distribution percentages for smaller agencies dwindled. Over the years, smaller agencies eliminated positions and reduced services to balance their budgets.

In FY2012, departmental funds were allocated based upon a process called "Zero-based budgeting" (ZBB). By using this approach, City departments had to justify their proposed expenditures from a zero base. Once this was established, the Administration would further evaluate these requests to determine if they were either essential or non-essential for funding. This method of budgeting created an immediate fiscal equilibrium amongst all departments

regardless of size. Unfortunately, the prolonged deprivation of financial resources for smaller agencies resulted in numerous positions and public services being eliminated.

The ZBB technique has played a significant role in resurrecting these positions and public services. Since its inception in FY2012, City departments have successfully jettisoned wasteful expenditures by validating their departmental needs on an annual basis. In the past, budgets were created based upon a predetermined percentage increase from the previous FY end balance. Over time, department budget line items rose without any credible rationale for its anticipated purpose or intended results. This is just one (1) of the many budgeting exercises that had to be reformed.

By the end of FY2012, the ZBB technique proved to be instrumental in reducing expenditures and creating an environment that promoted teamwork. This was an epic shift from the past when departments were only concerned with their individual priorities and goals. Today, Executive Leadership Team members focus more on collaboration and cooperation to produce quality outcomes. This mindset has generated a newfound growth in alternative revenue resources and the streamlining of public services. These two (2) subject matters have significantly alleviated an enormous amount of strain placed on the GF to adequately finance personnel and public services.

~Fiscal Year 2017~

Over the past five (5) years, I have been extremely fortunate to serve in the capacity of City Manager. Throughout this duration of time, there has been a substantial amount of progress made in terms of improving the financial health of our City. The path toward achieving this financial condition has been overwhelmingly difficult and time-consuming. This was primarily due to a multitude of burgeoning issues that revolved around monetary policies and departmental leadership. By allowing these two (2) central factors to remain constant without ever being rectified, the City suffered for many years in terms of its future financial growth and security.

The proposed FY2017 budget continues to demonstrate our natural ability to undertake these inherited challenges and find viable solutions. After assuming the position of Assistant City Manager in late FY2009, the City was facing a monetary shortfall due to overestimated growth rate percentages and a dearth of fiscal administration. These inflated financial assumptions were generated to financially support various capital projects and other internal programs. However, these revenue projections that were supposed be realized over an extended period of time never came to fruition.

In 2008, the global economic downtown further exacerbated this funding gap. The FY2012 budget, which was my first authored financial document, illustrated a path toward dismantling these monetary barriers that could have been quashed prior to the recession. After carefully evaluating these preventable missteps during my tenure as Assistant City Manager, I estimated

that it would take nearly five (5) FYs to upend these obstacles. More than five (5) years after accepting the top post as City Manager (2011), our City is still dealing with remnants of past fiscal decisions.

Throughout these years, the administration has worked with due diligence to reduce property tax rates for both residents and business owners. After four (4) years of maintaining a stabilized property tax rate of .7574, the City was able to reduce it by .0075 in FY2016. The proposed FY2017 budget will continue in this direction by reducing property taxes for a second year in a row. In FY2017, the proposed property tax rate will be reduced by .0050 and set at .7449.

The property tax rate of .7449 will provide funding for debt service, personnel, benefits, public services, supplies, equipment and capital projects. These previously mentioned line items were either drastically reduced or completely removed from budgets prior to FY2012. In FY2012, the Executive Leadership Team began working in collaboration with each other to annually increase funding for these defined essentials. These department leaders collectively agreed that this plan-of-action would take more than a few FYs to accomplish.

In the interim, the City Council has subsequently adopted budgets that supported annual salary increases (1%) and other highly sought after employee benefits such as health insurance. In addition to providing the workforce with an annual raise and medical coverage, staff members are also given a one-time monetary service award and compensation for successfully completing their departmental "Performance Incentive Program" goals. Most importantly, our gracious policy makers reinstated (FY2016) the 2:1 (Texas Municipal Retirement System) contribution ratio that was unfavorably reduced to 1.5:1 in FY2010.

There has been an abundance of lessons learned from past financial decisions that have negatively impacted multiple FY budgets. By obtaining a better understanding about these inefficiencies, the City has been able to transform those detrimental flaws into positive financial outcomes. These successes have provided the City with opportunities that were once considered to be unattainable. In order to retain this progressive momentum, the City must continue its conservative approach toward budgeting.

On Thursday, April 7, 2016, the City Council and Administration began preparing a budget plan for FY2017. During this meeting, the City Council defined their goals and objectives for FY2017. At the conclusion of this discussion, it was decided that the following items would be funded:

- Salary increases in the amount of 1%
- Stabilization Fund
- Positions (workforce-to-population ratio)
- Same public service levels as FY2016

- Domestic Violence Awareness and Prevention Grant
- Vinyl Fencing along Southside of Pleasant Run Road
- Dr. Emmett J. Conrad Leadership Program (Internship)
- Christmas Celebration Parade
- Annual Holiday Fireworks
- Citizens Emergency Response Team (CERT) Grant

~General Fund Revenue~

The FY2017 planning budget was created by using a taxable assessed value of $3,200,000,000. This monetary figure represents an Estimated Growth Factor (EGF) that is 3.9515914% greater than the FY2016 planning budget, which was 3,078,355,951. By using an EGF of 3.9515914%, the City of DeSoto will realize an increase of $121,644,049 in taxable assessed value. In comparison to the current FY, this monetary difference will produce $12,165 in additional revenue for every cent on the tax rate. In FY2016, one cent on the tax rate was worth $307,835.

As in any given FY, the taxable assessed value of the community may fluctuate up or down based upon the final report provided by the Dallas Central Appraisal District (DCAD). The preliminary report provided by DCAD for FY2017 indicated that there was potential for a 7.10% increase in taxable assessed value. Further, DCAD also stated that 66.81% of residential; 53.77% of commercial; and 100% of business personal property are being reappraised.

Conversely, in FY2016, 51.70% of residential; 24.01% of commercial; and 100% of business personal property were reappraised. Although there appears to be an upsurge in taxable assessed value from FY2016 (4.4%), raising the growth rate factor more than 3.9515914% at this time may present a false impression of a stabilized market that has yet to be truly realized.

~General Fund~

The General Fund (GF) is supported by property, sales and other taxes, franchise fees, licenses and permit fees, charges for services, fines and forfeitures, interest revenues, and administrative fee reimbursements. Revenue for the FY2017 GF budget is $35,742,164, which is $1,585,353 more than the adopted FY2016 budget ($34,156,811). GF expenditures fund services for the Administration, Financial Services, Municipal Court, Information Technology, Human Resources, Development Services, Parks and Recreation, Library, Police and Fire. The operating expenditures show an increase from $34,031,386 for amended budget FY2016 to $35,480,181 (FY2017) including transfers to other funds. These increases in expenditures are primarily due to a continuous rise in costs for personnel, supplies and professional fees.

~Texas Municipal Retirement System~

The FY2017 Texas Municipal Retirement System (TMRS) contribution rate will be 11.34%. This is a difference of .81% from FY2016 (10.53%). Above all, the funding ratio has increased from 92.2% (2016) to 94.1%. In essence, this means that the retirement account is well funded.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill providing police, fire, and medical aid emergency service communications. In FY2017, the participant share for Southwest Regional Communications Center (SWRCC) will be $587,735. These additional expenditures (FY2016: $527,000) are for computer hardware/maintenance, telephone service and a contribution to the Stabilization Fund.

The Cooperative implemented a Stabilization Fund, as well as a Reserve Fund in FY2016 to conserve capital for emergencies, decreased revenues and planned expenditures. Any expenditure from these two (2) accounts will have to be authorized by each participating municipality.

Regional Jail

The Regional Jail Fund is a cooperative agreement between the Cities of DeSoto, Lancaster and Cedar Hill. Last FY, all three (3) municipalities contributed funding in the amount of $350,000. In FY2017, the contribution amount for each City will remain stable at $350,000 to fund costs for operations.

Animal Shelter

Throughout our partnership with the Cities of Cedar Hill and Duncanville, the Animal Shelter budget has consistently fluctuated. In FY2016, the participant share was $240,473. There will be an increase of approximately $7,222 ($247,695) for FY2017. The difference in funding from FY2016 is due to salary increases.

~Enterprise Funds~

Public Utilities

In FY2017, contractual services provided by Trinity River Authority will cost $5,815,817 (Amended FY2016: $5,862,000) and $4,976,000 (FY2016: $4,739,654) for Dallas Water Utilities.

Every FY, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. In FY2017, there will be a base and volume rate increase of 7.0% (FY2016: 16.3%) for sewer services. There will not be a base or volume rate increase for water in FY2017. (FY2016: 5.6% base rate and 0% volume rate).

Storm Water Drainage Management Program

The Storm Water Drainage Management Program receives funding on a monthly basis from residential and commercial users of the storm water system. The fee structure for FY2016 will remain the same as in previous years. This fee is divided into two (2) components: residential ($6) and commercial ($24). These funds are used to support the daily operations of the Storm Water Management Program and CIP.

Sanitation

In FY2017, the City of DeSoto will be entering its fifth contract year with Republic Waste Services. As indicated in the first year of the new contract, the Sanitation Fund rate will remain at $18 for the duration of the contract.

The following is a list of additional services that are provided within the sanitation fee: street sweeping, litter and median maintenance, household hazardous waste and recycling events. In an effort to enhance our litter collection services throughout the City, this division of the Sanitation Fund will increase its manpower by one (1).

~Tax Supported Fund~

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

The following is a list of allocations for this fund in FY2017: Athletic Field Maintenance ($71,720); Nance Farm Maintenance ($15,000); Billboards ($20,000); Rental-Buildings, Land and Space ($8,000); Arts Grants ($82,800); Hotel Events ($70,000); Tourism and Branding-Marketing ($65,000); Youth Tournaments ($22,377); Community Sports Initiatives ($20,000); Repair and Maintenance ($10,000); and Chamber Expenditures ($186,460).

~Capital Improvement Program~

**Attached within this budget document is the 2017-2021 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 financing debt service payments. In FY2016, the I & S tax rate was set at $.2250. The FY2017 I & S tax rate will be reduced to $.2100 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 six (6) FYs as it relates to the progressive vision of the Administration. Throughout the duration of this time, numerous changes were 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. Specifically, in terms of improving the financial health and leadership in several departments that were underperforming.

Secondly, I wholeheartedly would like to thank the Internal Budget Committee (Tishia Jordan, Lora Stallings, Tracie Hlavinka, Tracy Cormier, Letitia Shelton, Kathleen Shields and Alicia Dorsey) for their steadfast dedication and due diligence throughout the entire FY2017 budget process. I also would like to thank those in the Budget and Finance Departments who work alongside of us to create these financial documents.

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 City!

Best,

Tarron J. Richardson, Ph.D.
City Manager

BUDGET

POLICIES

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CITY OF DESOTO
BUDGET CALENDAR
For
FY 2017 BUDGET
FY 2018 PLANNING

DATES	ACTIVITY	RESPONSIBLE PARTY
January 14, 2016	**1st Budget Team Meeting to discuss items on current Budget Calendar**	**Budget Committee Team**
February 15-19, 2016	**Meeting with Departments to discuss personnel**	**Human Resources/Dept. Heads**
February 24, 2016	CM to preliminary approve Personnel changes for FY2017	CM, Human Resources and Finance
February 26, 2016	Finance Staff to receive all completed personnel information	Human Resources, Finance & Department Heads
March 2, 2016	Budgeted Position worksheet, Preliminary - Pay roll Budgeting worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources
March 2, 2016	**Budget Kickoff Meeting-Revenues and Allocations**	**Budget Committee Team**
March 11, 2016	Preliminary Departmental Budget Projections for FY 2016 due.	Department Heads
March 17, 2016	Review of preliminary projections for FY 2016	Budget Committee Team
March 31, 2016, 08:45 a.m.	**DCAD Meeting**	**Finance Staff, CM, and Asst. CM**
March 31, 2016	Draft of Performance Measures are due	Department Heads
April 4 – April 29, 2016	**Meeting with department heads on performance measures and budget process for FY 2017**	**CM , Asst. CM**
April 7, 2016	**Council Work Session on Planning Budget for FY's 2017-18**	**Council, CM, All Department Heads**
April 20, 2016	**Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.**	**Finance Staff, Departmental Budget Staff**
April 20, 2016	Council Business Plan due	CM Office/Council
April 20-22, 2016	**One-on-one training for Departments as needed.**	**Finance Staff, Departmental Budget Staff**
April 29, 2016	Final - Pay roll Budgeting worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources
May 18, 2016	Final Departmental Budget Projections for FY 2016 due.	Department Heads
May 20, 2016	Department Work Plans due.	Department Heads
May 20, 2016	Operating budgets from Departments, Chamber, DEDC and Animal Shelter are due to Finance	Department Heads/Chamber/EDC
May 24 – 25 and June 6-10, 2016	**Reviews with Departments, DEDC and Chamber Budgets by Finance-Pre Budget Meetings**	**Finance, DEDC Staff and Departmental Budget Staff. Chamber of Commerce**
May 27, 2016	Candle Meadow Annual Budget due	CM-Tracie Hlavinka
June 13-17, 2016	**Department reviews with City Manager**	**CM, Finance Director, Department Heads**
June 28, 2016	Submit Preliminary 2016 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 6, 2016	All health insurance cost estimates are due	CM, Human Resources Department
July 15, 2016	Deadline to submit Final 2016 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 15, 2016	Budget message from CM	CM
*July 25, 2016	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 22, 2016	**Council Budget Pre-Workshop**	**Council, CM, Finance Director**
July 28, 2016	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
July 28-29, 2016	**One and Half Day Council Budget Workshop – starting @ 6pm on July 28, 2016**	**Council, CM, Finance Director, Chamber, and EDC**
August 2, 2016	**Resolution accepting the tax roll, discuss the tax rate, take a record vote**	**Council**
August 10, 2016	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director
August 16, 2016	**1st Public hearing on tax rate, budget, Council Business Plan**	**Council**
August 18, 2016	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
August 30, 2016	**2nd Public hearing on tax rate, budget, Council Business Plan if applicable**	**Council**
August 30, 2016	**Public Hearing on Candle Meadow Assessment Rate**	**Council**
September 6, 2016	**Adopt budget, CIP, tax rate, Council Business Plan**	**Council**
September 7, 2016	Submit City Tax Rate and Candle Meadow Ordinances to Dallas County Tax Office	Financial Services Department and City Secretary
October 1, 2016	Fiscal Year 2017 begins	

CITY OF DESOTO
CITY CHARTER REQUIREMENTS

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

Article VII

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

Section 2. Preparation and Submission of Budget.
The City Manager, prior to August 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the following information:

1) The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.

2) An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.

3) A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.

4) A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.

5) A statement proposing any capital expenditure deemed necessary for undertaking during the next budget year and recommended provisions for financing.

6) A projected list of capital projects which should be undertaken within the five (5) next succeeding years.

7) All funds without exception are to be included in the annual budget document; and

8) In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.

Section 3. Budget a Public Record.
The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open to public inspection by anyone interested.

Section 4. Public Hearing on Budget.
At the Council meeting at which time the budget is submitted the Council shall name the date and place of a public hearing and shall cause to be published in the official newspaper of the City the time and place, which will be not less than seven (7) days nor more than fifteen (15) days after the date of notice. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing to increase or decrease any items of expense.

Section 5. Proceeding on Adoption of Budget.
After public hearing the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council.

Section 6. Budget, Appropriation and Amount to be Raised by Taxation.
On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the Council shall constitute the official appropriation as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

Section 7. Unallocated Reserve Fund.
The City Manager may recommend for action by the Council, an unallocated reserve fund to be used for unexpected items of expense, which were not contained as original items of expenditures.

Section 8. Administration of Budget.
Payments and obligations prohibited -- No payment shall be made or obligations incurred against any allotment or appropriation except in accordance with appropriations duly made in the budget unless the City Manager or his designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Notwithstanding anything above, there shall be no transfer of budgeted funds or monies from one department to another department without prior Council approval.

Section 9. Financial Reports.
The City Manager shall submit to the Council each month a report of the financial condition of the City by budget item, budget estimate compared to accruals for the preceding month and for the fiscal year-to-date. The financial records of the City will be maintained on an accrual basis to support this type of financial management. The City Manager shall make available to the City Council monthly a cash disbursement journal of the City of all funds and accounts.

Section 10. Amending the Budget.
Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the Council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expense in which the

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

Section 11. Certification: Copies Made Available.
A copy of the budget, as finally adopted, shall be filed with the City Secretary. Copies of the final budget shall be made available for the use of all offices, agencies and for the use of interested persons and civic organizations.

Section 12. Defect. Shall Not Invalidate the Tax Levy.
Errors or defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not nullify the tax levy or the tax rate.

City of DeSoto
Budget Policies

- A comprehensive annual budget will be prepared for all funds expended by the City or provided under contract to an outside entity for expenditure.

- Appropriations lapse at year-end and may not be carried over to the following fiscal year. However, exceptions is provided for the encumbrance of funds for specific projects or activities that were intended to be achieved in a given fiscal year but did not get accomplished. Multi-year capital projects will be funded by bond proceeds and have annually adopted budgets.

- The budget will be prepared in a clear manner to facilitate understanding by the citizens.

- All public hearings on the proposed budget and all budget workshops shall be open to the public.

- Copies of the proposed budget will be available to citizens in the City Public Library and the City Secretary's office will have copies available for review. Copies of the budget will be available for purchase through the City Secretary's offices or copies may be made at the library.

- The City Manager, prior to August 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the below information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.

    1. The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
    2. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
    3. A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
    4. A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.

5. A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.
6. A projected list of capital projects which should be undertaken within the five (5) next succeeding years.

- The budget will provide for adequate maintenance of capital assets and or their orderly replacement.

- Expenditures shall not exceed City Council appropriations at the fund level without formally amending the budget.

- Monthly revenue and expenditure reports shall be prepared.

- The responsibility of preparing and administering the budget belongs to the City Manager. Any City Council appointed Boards or Commissions who desire to provide input into the budget process should provide their recommendations to the City Manager prior to the initiation of the process.

- A balanced budget is always required provided fund balances on hand in excess of City policy shall be considered part of the resources available for the purpose of ensuring a balanced budget each year.

- Fees and charges shall be set when possible so that those who directly benefit from a service, pay for it. These fees and charges shall be reviewed annually by the City Manager to determine whether they recover costs of services delivered and are competitive market.

City of DeSoto
Basis of Budgeting and Accounting

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

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

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

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

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

RESOLUTION NO. 16-24

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, THIS THE 1ST DAY OF NOVEMBER, 2016.

APPROVED:

Curtistene S. McCowan

Curtistene S. McCowan, Mayor

ATTEST:

Kisha R. Morris

Kisha R. Morris, City Secretary

CITY OF DESOTO DALLAS COUNTY, TEXAS

City of DeSoto
FINANCIAL POLICIES
Adopted 11/1/2016

Fiscal

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

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

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

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

Revenue

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

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

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

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

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

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

Expenditures

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

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

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

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

STABILIZATION FUND - FUND 108

Introduction

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

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

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

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

Use Of Funds

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

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

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

FINANCIAL

ANALYSIS

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City of DeSoto Fund Structure Overview

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CITY OF DESOTO, TEXAS

FUND STRUCTURE

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

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

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

2. **Special Revenue Funds:**
   Revenue sources are designated for a specific purpose.

3. **Debt Service Funds:**
   These funds are designated to meet current and future debt service requirements on general government debt.

4. **Capital Project Funds:**
   These funds provide funding for capital acquisition and construction projects.

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

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

6. **Internal Service Fund:**
   Allocation and recovery of costs of services provided to other governments. The City of DeSoto currently has no funds of this type.

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

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Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
101 - GENERAL FUND								
General Administration Department								
101-001-010	**City Secretary Division**							
FT	City Secretary	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	0	
101-001-011	**Records Management Division**							
FT	Administrative Assistant II	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	0	
101-001-012	**City Manager Division**							
FT	City Manager	1	1	1				
	Assistant City Manager	1	1	1				
	Community Relations Coordinator	1	1	1				
	Total Full-Time Employees	3	3	3	3	3	0	
101-001-013	**Community Initiatives Division**							
FT	Assistant City Manager	1	1	1				
	Executive Assistant to CM	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	0	
101-001-014	**Environmental Health Division**							
FT	Environmental Health Specialist	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	0	
101-001-015	**Action Center Division**							
FT	Administrative Assistant I	2	2	2				
	Total Full-Time Employees	2	2	2	2	2	0	
101-001	**TOTAL GENERAL ADMINISTRATION**	**10**	**10**	**10**	**10**	**10**	**0**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Financial Services Department								
101-002-010	**Administration and Accounting Division**							
FT	Director of Finance	1	1	1				
	Director of Budget	0	0	1				
	Assistant Director of Finance	1	1	0				
	Manager of Accounting	1	1	1				
	Accountant	1	1	1				
	Payroll Clerk	2	1	1				
	Accounting Technician	1	2	2				
	Budget Analyst	1	1	1				
	Total Full-Time Employees	8	8	8	8	8	0	
101-002-015	**Purchasing Division**							
FT	Purchasing Manager	1	1	1				
	Buyer	0	0	1				
	Total Full-Time Employees	1	1	2	2	2	0	
101-002	**TOTAL FINANCIAL SERVICES**	**9**	**9**	**10**	**10**	**10**	**0**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Development Services Department								
101-003-010	**Administration and Engineering Division**							
FT	Director of Development Services	1	1	1				
	City Engineer	1	1	1				
	Construction Manager	1	1	1				
	Construction Inspector	0	0	1				
	Administrative Assistant III	1	1	1				
	Total Full-Time Employees	4	4	5	5	5	0	
101-003-011	**Building Inspection Division**							
FT	Building Official	1	1	1				
	Inspector II/Assistant Building Official	1	1	1				
	Administrative Assistant II	1	1	1				
	Plans Examiner	0	1	1				
	Inspector I	0	1	1				
	Total Full-Time Employees	3	5	5	5	5	0	
101-003-014	**Planning and Zoning Division**							
FT	Manager of Planning and Zoning	1	1	1				
	Administrative Assistant II	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	0	
101-003-020	**Street Maintenance Division**							
FT	Manager of Streets and Fleet Services	1	1	1				
	Operations Coordinator, Street	2	2	2				
	Operations Coordinator, Traffic	0	1	1				
	Traffic Technician	1	1	1				
	Maintenance Worker Streets, Senior	2	1	1				
	Maintenance Worker-Streets	2	2	2				
	Total Full-Time Employees	8	8	8	8	8	0	
101-003-022	**Equipment Services Division**							
FT	Fleet Services Coordinator	1	1	1				
	8	1	1	1				
	Mechanic	1	1	1				
	Total Full-Time Employees	3	3	3	3	3	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
101-003-034	**Building Services Division**							
FT	Manager of Facilities	1	1	1				
	Custodian-Senior	1	1	1				
	Custodian	4	4	4				
	Total Full-Time Employees	6	6	6	6	6	0	
PT	Custodian-PT	1	1	1				
	Total Part-Time Employees	1	1	1	0.5	0	1	
101-003	**TOTAL DEVELOPMENT SERVICES**	**27**	**29**	**30**	**29.5**	**29**	**1**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Parks and Recreation Department								
101-005-020	**Parks and Landscape Maintenance Division**							
FT	Manager of Parks	1	1	0				
	Assistant Director	0	0	1				
	Operations Coordinator, Parks	2	2	2				
	Maintenance Worker Parks-Senior	3	3	3				
	Maintenance Worker Parks	4	4	5				
	Total Full-Time Employees	10	10	11	11	11	0	
S	Maintenance Worker Parks	3	3	3				
	Total Seasonal Employees	3	3	3	1.5	0	0	3
101-005-022	**Senior Center Division**							
FT	Manager of Senior Center	1	1	1				
	Recreation Coordinator	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	0	
PT	Van Driver	3	3	3				
	Food Service Operator	4	4	4				
	Total Part-Time Employees	7	7	7	3.5	0	7	
101-005-032	**Recreation and Civic Center Division**							
FT	Director of Parks and Recreation	1	1	1				
	Manager of Recreation Center	1	1	1				
	Special Events Coordinator	1	1	1				
	Manager of Sports and Recreation	1	1	1				
	Administrative Assistant I	1	1	1				
	Recreation Coordinator	1	1	0				
	Manager of Athletics	0	0	1				
	Recreation Specialist	0.5	0.5	0.5				
	Total Full-Time Employees	6.5	6.5	6.5	6.5	6.5	0	
PT	Recreation Attendant Senior	2	3	4				
	Lead Cashier	0	0	2				

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
	Recreation Attendant	20	19	16				
	Total Part-Time Employees	22	22	22	11	0	22	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
101-005-040	**Seasonal Programming Division**							
S	Recreation Attendant	6	6	6				
	Total Seasonal Employees	6	6	6	3	0	0	6
101-005-045	**Aquatics Division**							
S	Cashier	5	5	5				
	Pool Manager	1	1	1				
	Assistant Pool Manager	2	2	2				
	Lifeguard	23	23	23				
	Total Seasonal Employees	31	31	31	15.5	0	0	31
101-005	**TOTAL PARKS AND RECREATION**	**87.5**	**87.5**	**88.5**	**54**	**19.5**	**29**	**40**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Police Department								
101-006-010	**Administration and Operations Division**							
FT	Police Chief	1	1	1				
	Police Assistant Chief	1	1	1				
	Police Captain	2	2	2				
	Police Lieutenant	5	5	5				
	Police Sergeant	7	8	8				
	Police Corporal	5	5	5				
	Police Officer Certified	46	45	48				
	Public Service Officer	6	6	5				
	Program Coordinator	1	0	0				
	Administrative Assistant III	1	2	2				
	Records Coordinator	1	1	1				
	Records Technician	2	2	2				
	Administrative Assistant II	2	2	2				
	Accounting Technician	0	1	1				
	Total Full-Time Employees	80	81	83	83	83	0	
PT	Administrative Assistant II-PT	1	1	1				

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
	Police Officer Reserve (Paid)	10	10	10				
	Total Part-Time Employees	11	11	11	5.5	0	11	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
101-006-013	**Animal Control Division**							
FT	Animal Control Officer	2	2	2				
	Total Full-Time Employees	2	2	2	2	2	0	
PT	Animal Control Officer-PT	1	1	1				
	Total Part-Time Employees	1	1	1	0.5	0	1	
101-006-017	**Code Enforcement Division**							
FT	Manager of Code Enforcement & Animal Control	1	1	1				
	Code Enforcement Officer	2	1	1				
	Administrative Assistant II	1	1	1				
	Total Full-Time Employees	4	3	3	3	3	0	
PT	Code Enforcement Officer-PT	1	1	1				
	Total Part-Time Employees	1	1	1	0.5	0	1	
101-006-018	**School Resource Officer Division**							
FT	Police Sergeant	1	0	0				
	Police Officer Certified	3	4	4				
	Total Full-Time Employees	4	4	4	4	4	0	
101-006	**TOTAL POLICE DEPARTMENT**	**103**	**103**	**105**	**98.5**	**92**	**13**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Fire Department								
101-007-010	**Administration and Operations Division**							
FT	Fire Chief	1	1	1				
	Assistant Fire Chief	1	1	1				
	Battalion Chief	3	3	3				
	Fire Captain	9	10	10				
	Engineer Driver	9	9	9				
	Firefighter Paramedic	45	44	45				
	Administrative Assistant III	1	1	1				
	EMS Billing Coordinator	1	0	0				
	Total Full-Time Employees	70	69	70	70	70	0	
101-007	**TOTAL FIRE DEPARTMENT**	**70**	**69**	**70**	**70**	**70**	**0**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Municipal Court Department								
101-008-038	**Administration and Operations**							
FT	Municipal Court Judge	1	1	1				
	Manager of Court Services	0	0	1				
	Court Clerk	1	1	0				
	Court Supervisor	0	0	1				
	Deputy Court Clerk	2	2	1				
	Deputy City Marshal	0	0	1				
	City Marshal	1	2	1				
	Total Full-Time Employees	5	6	6	6	6	0	
PT	Deputy Court Clerk-PT	3	2	2				
	Total Part-Time Employees	3	2	2	1	0	2	
101-008	**TOTAL MUNICIPAL COURT**	**8**	**8**	**8**	**7**	**6**	**2**	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Library Department								
101-010-030	**Administrative Division**							
FT	Director of Library Services	1	1	1				
	Librarian	3	3	3				
	Library Assistant	1	2	3				
	Administrative Assistant III	1	1	1				
	Supervisor of Circulation Services	0	1	1				
	Secretary	1	0	0				
	Total Full-Time Employees	7	8	9	9	9	0	
PT	Librarian-PT	2	2	2				
	Library Clerk	9	9	8				
	Library Assistant	1	0	1				
	Technical Services Instructor	2	1	0				
	Total Part-Time Employees	14	12	11	5.5	0	11	
S	Library Clerk	2	2	2				
	Total Seasonal Employees	2	2	2	1	0	0	2
101-010	**TOTAL LIBRARY DEPARTMENT**	**23**	**22**	**22**	**15.5**	**9**	**11**	**2**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Information Technology Department								
101-011-014	**Administrative Division**							
	Director of Information Technology	0	0	1				
FT	Manager of Information Technology	1	1	1				
	Assistant Manager of Information Technology	1	1	1				
	IT Analyst-Public Safety	1	1	1				
	Help Desk Technician	0	0	1				
	Total Full-Time Employees	3	3	5	5	5	0	
PT	IT Analyst-Public Safety	1	0	0				
	Part Time-IT	0	1	0				
	Total Part-Time Employees	1	1	0	0	0	0	
101-011	**TOTAL INFORMATION TECHNOLOGY DEPARTMENT**	**4**	**4**	**5**	**5**	**5**	**0**	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
Human Resources Department								
101-012-020	**Administrative Division**							
FT	Director of Human Resources	1	1	1				
	Assistant Director of Human Resources	1	1	1				
	Benefits Coordinator	1	1	1				
	Administrative Assistant II	1	1	1				
	Total Full-Time Employees	4	4	4	4	4	0	
	HR Clerk-PT	1	1	1				
	Total Part-Time Employees	1	1	1	0.5	0	1	
101-012	**TOTAL HUMAN RESOURCES DEPARTMENT**	**5**	**5**	**5**	**4.5**	**4**	**1**	
101	**TOTAL GENERAL FUND**	**346.5**	**346.5**	**353.5**	**304**	**254.5**	**57**	**42**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
111 - SOUTHWEST REGIONAL COMMUNICATIONS FUND								
Southwest Regional Communications Center Department								
111-009-021	**Administrative and Operations Division**							
FT	Director of Emergency Dispatch Services	1	1	1				
	Assistant Director	1	1	1				
	Network Administrator-SWRCC	1	1	1				
	Dispatch Training Supervisor	0	1	1				
	QA Coordinator	0	0	1				
	Administrative Assistant III	1	1	1				
	Emergency Dispatcher	21	21	21				
	Dispatch Supervisor	5	4	4				
	Total Full-Time Employees	30	30	31	31	31	0	
111-009-023								
FT	IT Assistant-PT	0	1	0				
	Total Part-Time Employees	0	1	0				
111-009	**TOTAL 111-SWRCC**	**30**	**31**	**31**	**31**	**31**	**0**	**0**

112 - CITY JAIL OPERATIONS FUND								
Police Department								
112-006-010	**Jail Operations Division**							
FT	Jail Commander	1	1	1				
	Administrative Assistant I	1	1	1				
	Jailer	12	12	12				
	Jail Supervisor	2	2	2				
	Total Full-Time Employees	16	16	16	16	16	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
PT	Customer Service Representative	0	0	0				
	Jailer-PT	5	5	5				
	Total Part-Time Employees	5	5	5	2.5	0	5	
112-006	**TOTAL REGIONAL JAIL**	**21**	**21**	**21**	**18.5**	**16**	**5**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
125 - ECONOMIC DEVELOPMENT REVOLVING FUND								
Economic Development Department								
125-025-000	**Economic Development Corporation**							
FT	Director of EDC	1	1	1				
	Administrative Assistant III	1	1	1				
	DEDC Analyst	1	1	1				
	Total Full-Time Employees	3	3	3	3	3	0	
125-025	**TOTAL 125 EDC REVOLVING**	**3**	**3**	**3**	**3**	**3**	**0**	**0**
224 - JUVENILE CASE MANAGER FUND								
Municipal Court Department								
224-008-038	**Municipal Court Division**							
FT	Deputy Court Clerk	0	1	1				
	Total Full-Time Employees	0	1	1	1	1	0	0
PT	Deputy Court Clerk-PT	1	0	0				
	Total Part-Time Employees	1	0	0	0	0	0	0
224-008	**TOTAL JUVENILE CASE MANAGEMENT**	**1**	**1**	**1**	**1**	**1**	**0**	**0**
227 - RECREATION REVOLVING FUND								
Parks and Recreation Department								
227-005-032	**Recreation and Civic Center Division**							
FT	Recreation Specialist	0.5	0.5	0.5				
	Program Technician	1	0	0				
	Administrative Assistant III	0	1	1				
	Total Full-Time Employees	1.5	1.5	1.5	1.5	1.5	0	
227-005	**TOTAL 227 RECREATION REVOLVING**	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**0**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
228 - FIRE TRAINING FUND								
Fire Department								
228-007-010	**Fire Training Academy**							
FT	Administrative Assistant II	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	0	
228-007	**TOTAL 228 FIRE TRAINING**	**1**	**1**	**1**	**1**	**1**	**0**	**0**
229 -POLICE GRANT FUND								
Police Department								
229-006-013	**Police Grant**							
FT	Victim Assistance Coordinator	0	1	1				
	Total Full-Time Employees	0	1	1	1	1	0	0
229-006	**TOTAL 229-POLICE GRANT**	**0**	**1**	**1**	**1**	**1**	**0**	**0**
238 -YOUTH SPORTS FOOTBALL FUND								
Parks and Recreation Department								
238-001-000	**Youth Sports - Football Division**							
S	Football Coordinator	1	1	1				
	Total Seasonal Employees	1	1	1	0.5	0	0	1
238-001	**TOTAL 238-YOUTH FOOTBALL**	**1**	**1**	**1**	**0.5**	**0**	**0**	**1**
263 -CDBG GRANT FUND								
General Administration Department								
263-006-017	**Grant Fund**							
FT	Code Enforcement Officer	0	1	1	1	1	0	0
	Total Full-Time Employees	0	1	1				
263-099-001								
PT	CDBG Coordinator	0	1	0				
	Total Part Time Employee	0	1	0	0	0	0	0
263-006	**TOTAL 263-Grant Fund**	**0**	**2**	**1**	**1**	**1**	**0**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
502 - PUBLIC UTILITY FUND								
Public Utilities Department								
502-025-025	**Administrative Division**							
FT	Director of Utility Services	1	1	1				
	Administrative Assistant III	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	0	
502-025-026	**Utility Billing Division**							
FT	Assistant Director of Utilities	0	0	1				
	Manager of Utility Billing	1	1	0				
	Coordinator of Meter Services	1	1	1				
	Utility Billing Clerk-Senior	1	1	1				
	Utility Billing Clerk-Senior	1	1	1				
	Meter Technician	1	1	2				
	Meter Technician-Senior	1	1	1				
	Meter Reader	2	2	2				
	Utility Billing Clerk	4	4	4				
	Total Full-Time Employees	12	12	13	13	13	0	
PT	Utility Billing Clerk-PT	1	1	1				
	Total Part-Time Employees	1	1	1	0.5	0	1	
502-025-027	**Field Operations Division**							
FT	Manager of Utility Services	1	1	1				
	Operations Coordinator-Utility	3	3	3				
	Inspector I	1	1	1				
	Maintenance Worker Utilities-Senior	3	3	3				
	Maintenance Worker Utilities	8	8	8				
	Total Full-Time Employees	16	16	16	16	16	0	
502-025	**TOTAL 502- PUBLIC UTILITY**	**31**	**31**	**32**	**31.5**	**31**	**1**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2015	2016	2017	2017 Total FTE	2017 Total FT	2017 Total PT	2017 Total Seasonal
522 - DRAINAGE FUND								
Development Services Department								
522-003-010	**Engineering Services Division**							
FT	Drainage Engineer	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	0	
522-003-020	**Maintenance Division**							
FT	Operations Coordinator, Street	1	1	1				
	Maintenance Worker Streets-Senior	1	1	1				
	Maintenance Worker-Streets	2	2	2				
	Total Full-Time Employees	4	4	4	4	4	0	
522-003	**TOTAL 522-DRAINAGE UTILITY**	**5**	**5**	**5**	**5**	**5**	**0**	**0**
552 - SANITATION FUND								
Development Services Department								
552-003-020	**Street Maintenance Division**							
FT	Street Sweeper Operator	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	0	
Parks and Recreation Department								
552-005-020	**Park Maintenance Division**							
FT	Operations Coordinator, Parks	1	1	1				
	Maintenance Worker, Senior	0	0	1				
	Maintenance Worker Parks	3	3	3				
	Total Full-Time Employees	4	4	5	5	5	0	
552	**TOTAL 552-SANITATION**	**5**	**5**	**6**	**6**	**6**	**0**	**0**
ALL FUNDS GRAND TOTAL		**443**	**450**	**458**	**405**	**352**	**63**	**43**

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CITY OF DESOTO, TEXAS

CHANGES IN BUDGETED POSITIONS
FROM FY2016 TO FY2017

GENERAL FUND
Fund 101

General Administration Department

- The General Administration Department is comprised of the City Secretary Division, Records Management Division, City Manager Division, Community Initiatives Division, Environmental Health Division, and Action Center Division.
- *Overall change in budgeted positions between FY2016 and FY2017 for the General Administration Department: none.*

Financial Services Department

- The Financial Services Department is comprised of the Finance Administration, Budgeting Administration, and Accounting and Purchasing Divisions.
- In mid-FY2016, the Assistant Director of Finance position was reclassified to a Director of Budget Position, to accommodate a slight organizational change within the Financial Services Department. The Director of Budget is responsible for overseeing the entire City budget preparation, presentation, and implementation. The position reclassification did not result in a change in budgeted positions or total FTEs for this Department.
- In FY2017, a full-time Buyer/Purchasing Technician will be added to the Purchasing Division, to assist the Purchasing Manager with overseeing procurement/purchasing within the City organization. The addition of the Buyer/Purchasing Technician position results in an increase of 1.0 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Financial Services Department: +1.0 FTE.*

Development Services Department

- The Development Services Department is comprised of the Administration and Engineering Division, Building Inspection Division, Planning and Zoning Division, Street Maintenance Division, Equipment Services Division, and Facilities Maintenance Services Division.
- In FY2017, a full-time Construction Inspector position is added, to inspect and serve as project manager for City-funded construction projects. The addition of this position results in 1.0 FTE for this Department.

- *Overall change in budgeted positions between FY2016 and FY2017 for the Development Services Department: +1.0 FTE.*

Parks and Recreation Department

- The Parks and Recreation Department is comprised of the Parks and Landscape Maintenance Division, Senior Center Division, Recreation and Civic Center Division, Seasonal Programming Division, and Aquatics Division.
- In mid-FY2016, the Manager of Parks position was reclassified to an Assistant Director of Parks position. The Assistant Director of Parks manages the Parks Division, and assists the Department Director with managerial functions of all Parks & Recreation Divisions. The reclassification of this position does not result in a change in overall FTEs for this Department.
- In mid-FY2016, the Recreation Coordinator position was reclassified to a Manager of Athletics position. This reclassification was conducted to address the need for enhanced customer service and better oversight of all athletic programs in the City. This reclassification does not result in a change in overall FTEs for this Department.
- In FY2017, a full-time Maintenance Worker position is added, to provide better service to the public through maintenance of public parks. This additional position results in an increase of 1.0 FTE for this Department, in the General Fund.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Parks and Recreation Department: +1.0 FTE.*

Police Department

- The Police Department is comprised of the Administration and Operations Division, Animal Control Division, Code Enforcement Division, and School Resource Officer Division.
- In FY2017, two full-time Certified Police Officer positions are added, to address an increase in emergency and non-emergency calls-for-service. The addition of these positions results in an increase of 2.0 FTEs for this Department.
- In FY2017, a non-certified Public Service Officer position is reclassified to a Certified Police Officer position. This reclassification does not result in a change in overall FTEs for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Police Department: +2.0 FTEs.*

Fire Department

- The Fire Department is comprised of the Administration and Operations Division and the Fire Prevention Division.

- In FY2016 two full-time Firefighter/Paramedic positions were “frozen” (budgeted positions, but not fully-funded), due to Departmental attrition and the especially long time period required to hire this type of position. In FY2017, these two full-time Firefighter/Paramedic positions will be fully-funded. This change does not represent any differentiation in the overall FTEs for this Department.
- In mid-FY2016, one full-time Firefighter/Paramedic position is added to the Administration and Operations Division, to serve as the Fire Marshal and to address an increased volume of fire inspections. This addition results in an increase of 1.0 FTE in this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Fire Department: +1.0 FTE.*

Municipal Court Department

- The Municipal Court Department is comprised of the Administration and Operations Division.
- In mid-FY2016, the previous Court Clerk position was retitled as a Manager of Court Services. This position retitle did not result in any change in the overall FTEs for this Department.
- In mid-FY2016, a City Marshal position was retitled as a Deputy City Marshal, in order to comply with the City Ordinance that establishes the staffing for the Municipal Court. This position retitle did not result in any change in the overall FTEs for this Department.
- In FY2017, one Deputy Court Clerk position is reclassified as a Court Supervisor, to provide for supervision of Municipal Court staff members and assist the Manager of Court Services. This position reclassification does not result in any change in the overall FTEs for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Municipal Court Department: none.*

Library Department

- The Library Department is comprised of the Administrative Division.
- In mid-FY2016, a part-time Technical Services Instructor was reclassified as a Library Assistant, to address marketing opportunities for the Library, attend community events on behalf of the Library, and to provide assistance to Library staff as needed. This reclassification did not result in any change in the overall FTEs for this Department.
- In FY2017, a part-time Library Clerk position was reclassified to a part-time Library Assistant. This reclassification did not result in any change in the overall FTEs for this Department.

- In FY2017, a part-time Library Assistant was enhanced to a full-time Library Assistant, to address a need for increased opportunities for marketing Library programs, attend public meetings on behalf of the Library, and assist Library staff as necessary. This reclassification results in an increase of 0.5 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Library Department: +0.5 FTE.*

Information Technology Department

- The Information Technology Department is comprised of the Administration Division.
- In mid-FY2016, a full-time Director of Information Technology position was added, to provide management oversight of the entire Information Technology Department. The addition of this position resulted in an increase of 1.0 FTE for this Department.
- In FY2017 a part-time IT staff member position is enhanced to a full-time Help Desk Technician, to address an increase in work orders and other requests for technological assistance within the organization. This position enhancement results in an increase of 0.5 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Information Technology Department: +1.5 FTEs.*

Human Resources Department

- The Human Resources Department is comprised of the Administration Division.
- *Overall change in budgeted positions between FY2016 and FY2017 for Human Resources: none.*

SW REGIONAL COMMUNICATIONS CENTER FUND
Fund 211

Southwest Regional Communications Center

- The Southwest Regional Communications Center (SWRCC) is a regional cooperative between the Cities of Cedar Hill, Duncanville, and DeSoto. Employees of the SWRCC are City of DeSoto employees.
- The SWRCC is comprised of the Administrative and Operations Division.
- In mid-FY2016 the Manager of Dispatch Services position was retitled as Assistant Director. This retitle did not result in any change in the overall FTEs for this Department.
- In FY2017 one full-time Quality Assurance Coordinator position is added, to address the need for customer service oversight and management of quality

services provided by dispatchers and 9-1-1 operators. The addition of this position results in an increase of 1.0 FTE for this Department.

- In FY2017 one part-time Information Technology Assistant position is omitted. This omission results in a reduction of 0.5 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Southwest Regional Communications Center: +0.5 FTE.*

CITY JAIL OPERATIONS FUND
Fund 112

Police Department - City Jail Operations Department

- The City (Regional) Jail is a cooperative between the Cities of Cedar Hill, Lancaster, and DeSoto. Employees of the City Jail are City of DeSoto employees.
- The City Jail Operations Department is comprised of the Jail Operations Division.
- *Overall change in budgeted positions between FY2016 and FY2017 for the City Jail Operations Department: none.*

JUVENILE CASE MANAGER FUND
Fund 224

Municipal Court Department – Juvenile Case Manager

- *Overall change in budgeted positions between FY2016 and FY2017 for the Municipal Court Department – Juvenile Case Manager Division: none.*

RECREATION REVOLVING FUND
Fund 227

Parks and Recreation Department

- The Recreation Revolving Fund is comprised of the Parks and Recreation Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Recreation Revolving Fund: none.*

FIRE TRAINING FUND
Fund 228

Fire Department – Fire Training Academy

- *Overall change in budgeted positions between FY2016 and FY2017 for the Fire Department – Fire Training Academy: none.*

POLICE GRANT FUND
Fund 229

Police Department – Police Grant

- *Overall change in budgeted positions between FY2016 and FY2017 for the Police Department – Police Grant: none.*

YOUTH SPORTS ASSOCIATION-FOOTBALL FUND
Fund 238

Parks and Recreation Department - Youth Sports – Football Division

- *Overall change in budgeted positions between FY2016 and FY2017 for the Youth Sports – Football Division: none.*

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
Fund 263

Administration Department

- In mid-FY2016 the part-time CDBG Coordinator position was omitted, because the Coordinator will be classified as a contractor. This omission resulted in a reduction of 0.5 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Community Development Block Grant Fund: -0.5 FTE.*

PUBLIC UTILITY FUND
Fund 502

Public Utilities Department

- The Public Utilities Department is comprised of the Administration Division, Utility Billing Division, and Field Operations Division.
- In FY2017 the Manager of Utility Billing position is reclassified as an Assistant Director of Utilities, to assist with managerial responsibilities within the Department. This reclassification does not result in any change in the overall FTEs for this Department.
- In FY2017 one full-time Meter Technician position is added, to address an increase in service calls in the Utility Billing Division. This addition results in an increase of 1.0 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Public Utilities Department: +1.0 FTE.*

STORM DRAINAGE UTILITY FUND
Fund 522

Drainage Fund / Department

- The Engineering Services Division and the Maintenance Division are funded through the Drainage Fund.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Drainage Fund / Department: none.*

SANITATION ENTERPRISE FUND
Fund 552

Sanitation Fund / Department

- The Development Services Street Maintenance Division and the Park Maintenance Division are funded through the Sanitation Fund.
- In FY2017 one full-time Senior Maintenance Worker is added to the Litter Crew, to address an increase in the collection of litter along City rights-of-way. This addition results in an increase of 1.0 FTE for this Department.
- *Overall change in budgeted positions between FY2016 and FY2017 for the Sanitation Fund / Department: +1.0 FTE.*

CITY OF DESOTO
Adopted BUDGET SUMMARY BY CATEGORY
FY 2016-17

Fund No	Description	ESTIMATED BEGINNING BALANCE 10/1/2016	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2017
	GENERAL FUNDS						
101	GENERAL FUND	$ 13,935,930	$ 35,704,664	$ 31,042,759	$ 37,500	$ 6,618,422	$ 12,016,913
102	PEG FUND	$ 512,906	$ 120,300	$ -	$ -	$ -	$ 633,206
108	STABILIZATION FUND-DESOTO	$ 1,593,151	$ -	$ -	$ 250,000	$ -	$ 1,843,151
	Subtotal General Funds	**$ 16,041,987**	**$ 35,824,964**	**$ 31,042,759**	**$ 287,500**	**$ 6,618,422**	**$ 14,493,271**
	COOPERATIVE EFFORTS						
111	SW REGIONAL COMM. CENTER FUND	$ 327,682	$ 3,101,105	$ 2,917,797	$ -	$ 143,000	$ 367,990
112	CITY JAIL OPERATIONS	$ 358,529	$ 1,084,930	$ 1,119,373	$ -	$ 20,500	$ 303,586
134	SWRCC-STABILIZATION FUND	$ 93,100	$ 100	$ -	$ 93,000	$ -	$ 186,200
413	SWRCC-EQUIPMENT REPLACE FUND	$ 36,008	$ -	$ 85,000	$ 50,000	$ -	$ 1,008
	Subtotal Cooperative Efforts	**$ 815,319**	**$ 4,186,135**	**$ 4,122,170**	**$ 143,000**	**$ 163,500**	**$ 858,784**
	SALES TAX COOPORATIONS						
118	PARK DEVELOPMENT CORP. FUND	$ 590,751	$ 508,650	$ 243,000	$ -	$ 461,750	$ 394,651
347	DEBT SERVICE PARKS DEVELOPMENT	$ 115,050	$ 300	$ 214,250	$ 211,750	$ -	$ 112,850
	Subtotal Sales Tax Corporations	**$ 705,801**	**$ 508,950**	**$ 457,250**	**$ 211,750**	**$ 461,750**	**$ 507,501**
	SPECIAL REVENUE FUNDS						
209	POLICE DEPT.-STATE SEIZED FUND	$ 2,057	$ 1,050	$ 200	$ -	$ -	$ 2,907
210	POLICE DEPT.- FED SEIZED FUNDS	$ 309,600	$ 55,200	$ 365,000	$ -	$ -	$ (200)
213	EMS/FIRE SPECIAL REVENUE FUND	$ 19,161	$ 5,050	$ 1,500	$ -	$ -	$ 22,711
221	HOTEL OCCUPANCY TAX FUND	$ 1,606,654	$ 731,200	$ 677,980	$ -	$ 168,975	$ 1,490,899
223	YOUTH SPORTS ASSOC-BASEBALL	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
224	JUVENILE CASE MANAGER FUND	$ 51,330	$ 30,150	$ 56,381	$ 30,000	$ -	$ 55,099
225	MUNICIPAL COURT TECHNOLOGY	$ 75,792	$ 25,100	$ 11,000	$ -	$ -	$ 89,892
226	MUNICIPAL COURT SECURITY FUND	$ 135,578	$ 20,250	$ 31,124	$ -	$ 48,200	$ 76,504
227	RECREATION REVOLVING FUND	$ 238,716	$ 342,900	$ 381,190	$ 43,000	$ 70,000	$ 173,426
228	FIRE TRAINING FUND	$ 230,713	$ 339,600	$ 297,921	$ -	$ 32,425	$ 239,967
229	POLICE GRANT FUND	$ 44,588	$ 70,000	$ 75,186	$ -	$ -	$ 39,402
230	ENERGY MANAGEMENT FUND	$ 701,723	$ -	$ 2,001,600	$ 2,103,758	$ -	$ 803,881
231	SENIOR CENTER	$ 31,878	$ 10,608	$ 10,915	$ -	$ -	$ 31,571
233	YOUTH SPORTS ASSOC-SOCCER	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
237	HISTORICAL FOUNDATION	$ 4,544	$ -	$ -	$ -	$ -	$ 4,544
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 26,361	$ 35,200	$ 33,752	$ -	$ -	$ 27,809
239	YOUTH SPORTS ASSOC-BASKETBALL	$ 351	$ 36,100	$ 36,000	$ -	$ -	$ 451
240	HEALTH FACILITIES DEVEL CORP	$ 18,332	$ 45	$ 100	$ -	$ -	$ 18,277
241	HOUSING FINANCE CORP	$ 195,332	$ 30	$ 20,000	$ -	$ -	$ 175,362
242	INDUSTRIAL DEVEL. AUTHORITY	$ 29,157	$ 50	$ 250	$ -	$ -	$ 28,957
247	YOUTH SPORTS-GIRLS SOFTBALL	$ 4,625	$ 2,740	$ 2,740	$ -	$ -	$ 4,625
263	CDBG GRANT FUND	$ 511	$ 210,618	$ 110,103	$ -	$ 100,415	$ 611
264	FIRE GRANT FUND	$ 1,339	$ -	$ -	$ -	$ -	$ 1,339
624	LIBRARY REVENUE FUND	$ 32,921	$ 15,110	$ 16,800	$ -	$ 610	$ 30,621
	Subtotal Special Revenue Funds	**$ 3,767,264**	**$ 1,931,001**	**$ 4,129,742**	**$ 2,176,758**	**$ 420,625**	**$ 3,324,657**
	DEBT SERVICE FUNDS						
305	BOND DEBT SERVICE FUND	**$ 3,167,207**	**$ 7,496,031**	**$ 7,680,004**	**$ 136,400**	**$ 26,300**	**$ 3,093,334**
	CAPITAL PROJECT FUNDS						
401	FIRE PPE REPLACEMENT	$ 141,186	$ 250	$ 12,500	$ 63,000	$ -	$ 191,936
402	FIRE EQUIP. REPLACEMENT FUND	$ 92,051	$ 1,500	$ 64,401	$ 55,104	$ -	$ 84,254
403	FURNITURE REPLACEMENT FUND	$ 3,306	$ -	$ 30,000	$ 26,704	$ -	$ 10
406	COMMAND VEHICLE FIRE	$ 44,258	$ 25	$ 14,700	$ -	$ -	$ 29,583
407	PARK MAINTENANCE	$ 154,210	$ 200	$ 29,500	$ 26,000	$ -	$ 150,910
408	POOL MAINTENANCE FUND	$ 46,368	$ 125	$ 18,400	$ 21,000	$ -	$ 49,093
409	POLICE EQUIPMENT REPLACE FUND	$ 45,200	$ 250	$ 113,282	$ 115,652	$ 2,370	$ 45,450
410	FACILITY MAINTENANCE	$ 396,819	$ 250	$ 488,793	$ 571,876	$ 90,000	$ 390,152
412	ELECTRON.EQUIP.REPLACE.FUND	$ 1,392,233	$ 1,000	$ 271,600	$ 741,196	$ -	$ 1,862,829
417	PARK LAND DEDICATION	$ 211,812	$ 10,300	$ 50,000	$ -	$ -	$ 172,112
419	CAPITAL IMPR.-OTHER PUBL WKS	$ 258,502	$ 1,000	$ 754,689	$ 704,689	$ -	$ 209,502
420	EQUIPMENT REPLACEMENT FUND	$ 1,229,974	$ 1,000	$ 924,163	$ 1,318,897	$ -	$ 1,625,708
486	GENERAL CAPITAL IMPROVEMENTS	$ 1,980,081	$ -	$ 631,000	$ 1,556,000	$ -	$ 2,905,081
489	STREET IMPROVEMENTS-GO BONDS	$ 123,832	$ 2,500	$ 120,000	$ -	$ -	$ 6,332
490	STREET IMPROVEMENTS-CO BONDS	$ 3,831,480	$ 4,500,500	$ 4,050,000	$ 100,415	$ -	$ 4,382,395
702	HELIPORT PROJECT-2011A BONDS	$ 3	$ -	$ -	$ -	$ -	$ 3
705	FIRE STATION IMPROVEMENTS	$ 2,747,502	$ 2,100,000	$ 2,350,000	$ -	$ -	$ 2,497,502
710	PARK IMPROVEMENTS	$ 966,443	$ 524,750	$ 1,000,000	$ -	$ -	$ 491,193
	Subtotal Capital Project Funds	**$ 13,665,259**	**$ 7,143,650**	**$ 10,923,028**	**$ 5,300,533**	**$ 92,370**	**$ 15,094,044**
	Enterprise Funds						
502	PUBLIC UTILITY FUND	$ 8,154,637	$ 20,052,584	$ 16,698,433	$ -	$ 2,598,383	$ 8,910,405
503	WATER METER REPLACEMENT FUND	$ 242,263	$ 1,000	$ 567,000	$ 368,000	$ -	$ 44,263
504	WATER/SEWER EQUIP REPLACE FUND	$ 122,658	$ -	$ 82,700	$ 58,600	$ -	$ 98,558
508	CIP-WATER & SEWER FUND	$ 5,815,578	$ 2,213,500	$ 4,904,809	$ 1,698,809	$ -	$ 4,823,078
522	STORM DRAINAGE UTILITY FUND	$ 1,230,702	$ 1,519,000	$ 549,971	$ -	$ 1,077,569	$ 1,122,162
524	DRAINAGE EQUIP REPLACE FUND	$ -	$ -	$ -	$ -	$ -	$ -
528	DRAINAGE IMPROVEMENTS FUND	$ 1,161,835	$ 2,500	$ 1,077,569	$ 1,077,569	$ -	$ 1,164,335
552	SANITATION ENTERPRISE FUND	$ 1,977,627	$ 4,123,000	$ 4,015,206	$ -	$ 75,500	$ 2,009,921
553	SANITATION EQUIP REPLACE FUND	$ 138,663	$ -	$ 175,500	$ 75,500	$ -	$ 38,663
	Subtotal Enterprise Funds	**$ 18,843,962**	**$ 27,911,584**	**$ 28,071,188**	**$ 3,278,478**	**$ 3,751,452**	**$ 18,211,384**
	FUND TOTALS BY CATEGORY	**$ 57,006,800**	**$ 85,002,315**	**$ 86,426,140**	**$ 11,534,419**	**$ 11,534,419**	**$ 55,582,974**

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CITY OF DESOTO, TEXAS
EXPLANATION OF MAJOR CHANGES IN FUND BALANCE
(Major Funds and Those with Fund Balance Changes of 8% or More)
Beginning Fund Balance versus Projected Fund Balance - FY 2017

GENERAL FUND

General Fund
Fund 101

At the beginning of Fiscal Year (FY) 2017, the City of DeSoto has a General Fund (GF) fund balance (FB) of $14,340,697. The General Fund will end the FY 2017 year with a projected FB of $12,541,980, which is a decrease of 12.5% throughout the year. This change in FB is attributed to an increase in Property Taxes and Sales Taxes revenue, a slight increase in Fines and Forfeitures revenue, an increase in salary costs due to an across-the-board 1% salary increase for City employees, an increase in health insurance costs, new positions (full-time Buyer/Purchasing Technician, full-time Construction Inspector, full-time Parks & Recreation Maintenance Worker, two full-time Police Officers, full-time Firefighter/Paramedic, part-time Library Assistant reclassified as full-time, full-time Director of Information Technology, and part-time Help Desk Technician reclassified to full-time) added in order to maintain and enhance services to the public, a transfer of $1,000,000 into Fund 486 to fund pay-as-you-go capital projects, and an annual transfer into the Stabilization Fund, which is intended to address significant unanticipated expenditures that would otherwise negatively affect the General Fund.

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

- $ 16,000 Summer Intern Program
- $ 5,000 Citizens Emergency Response Team Grant
- $ 110,000 Capital Outlay – Screening Wall Along Pleasant Run Road
- $ 500,000 Transfer to Fund 412 for ERP Software
- $1,000,000 Transfer to Fund 486 – Pay-As-You-Go CIP Projects
- $ 250,000 Transfer to Fund 108 – Stabilization Fund

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

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

This fund will begin FY 2017 with a fund balance of $512,906 and will end the year with a projected balance of $633,206. This represents an increase of 23.5% throughout the year. This fund continues to carry a fund balance until eligible expenditures are identified and planned.

Stabilization Fund
Fund 108

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

This fund will begin the FY 2017 year with a fund balance (FB) of $1,593,151 and is projected to end FY 2017 with a fund balance of $1,843,151. This represents an increase of 15.7% and is due to a $250,000 transfer into this fund this fiscal year.

COOPERATIVE EFFORTS

Southwest Regional Communications Center Fund
Fund 111

The City of DeSoto partners with other Best Southwest Cities on initiatives that will significantly decrease expenses associated with operational costs. One of these joint ventures is the Southwest Regional Communications Center (SWRCC), which includes participation from the Cities of Cedar Hill and Duncanville. In FY 2017 SWRCC will begin with a working capital balance of $327,682 and is projected to end with a working capital balance of $367,990, which translates to an increase of 12.3% throughout the year. This increase in working capital balance is due to a 1% across-the-board salary increase for SWRCC staff, and increase in healthcare costs, the addition of a full-time Quality Assurance Coordinator position, the omission of a part-time Information Technology Assistant position, an increase in Intergovernmental Revenue, and a transfer of $93,000 into Fund 134 SWRCC Stabilization Fund. The change in working capital balance is also due to a transfer of $50,000 from Fund 111 into Fund 413 SWRCC Equipment Replacement Fund, as part of a multi-year financial planning tool for the purchase of electronic equipment for the Communications Center.

City Jail Operations
Fund 112

The Regional Jail (City Jail) is the second regional partnership and is funded through cooperatives with the Cities of Lancaster and Cedar Hill. In FY 2017 the Regional Jail will begin with a FB of $358,529 and is projected to end with a FB of $303,586, which represents a 15.3% decrease in FB. This reduction in FB is due to an increase health insurance costs, an across-the-board 1% salary increase for Regional Jail employees, and an increase the cost for supplies.

SWRCC – Stabilization Fund
Fund 134

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

Fund 134 will begin FY 2017 with a fund balance of $93,100 and is projected to end with a fund balance of $186,200, which represents a 100% increase. This increase is due to revenues transferred into the fund, for long-term savings, and no expenditures are planned in FY 2017.

SWRCC – Equipment Replacement Fund
Fund 413

This Equipment Replacement Fund was created as a multi-year financial planning tool for the purchase of electronic equipment for the Southwest Regional Communications Center. In FY 2017 the SWRCC Equipment Replacement Fund will begin with a FB of $36,008 and will end with a projected FB of $1,008. This represents 97.2% decrease throughout the year, due to the planned purchase of alarm-monitoring software and phone upgrade equipment in FY 2017.

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 2017 with a FB of $590,751 and is projected to end the year with a FB of $394,651, which represents a decrease of 33.2% in FB throughout the year. This decrease is due to a transfer into Fund 486 GF Capital Improvements, for renovation of the racquetball courts and multipurpose rooms in the Recreation Center.

DeSoto Economic Development Corporation
Fund 195
This fund will begin FY 2017 with a FB of $2,583,770 and will end the year with a FB of $1,229,631, which represents a decrease of 52% in FB throughout the year. This decrease is due to Promotional/Admin/Grants/Prospect Development expenditures for the purpose of encouraging and enhancing economic development in DeSoto. These expenditures exceed sales tax revenues for the FY.

Debt Service – Park Development
Fund 347

This fund will begin FY 2017 with a FB of $115,050 and is projected to end the year with a FB of $112,850, which represents decrease of 2% in FB throughout the year.

PUBLIC UTILITY FUNDS

Public Utility Fund
Fund 502

This fund will begin FY 2017 with a working capital balance of $8,690,240 and will end with a projected working capital balance of $9,446,008, which represents a 8.7% increase in working capital balance throughout the year. This change in working capital balance is due to a projected increase in Water & Sewer Sales Revenue, a slight increase in Water & Sewer Connection Revenue, and an across-the-board salary increase of 1% for all employees.

Water Meter Replacement Fund
Fund 503

The Water Meter Replacement Fund will begin FY 2017 with a FB of $242,263 and will end the year with a FB of $44,263, which represents an 81.7% decrease in FB throughout the year. This decrease is due to budgeted expenditures estimated at $567,000 in FY 2017 for the replacement of water meters throughout the City.

Water/Sewer Equipment Replacement Fund
Fund 504

This fund will begin FY 2017 with a FB of $122,658 and will end with a projected fund balance of $98,558, which represents a decrease of 19.6% in FB throughout the year. This decrease is due to the planned purchase of a Water/Sewer vehicle and related equipment.

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 2017 the CIP - Water and Sewer Fund will begin with a working capital balance of $5,853,678 and is projected to end with a working capital balance of $4,861,178, which represents a 17.0% reduction in working capital balance throughout the year. This

reduction in working capital balance is due to an increase in the transfer from Fund 502 Public Utility Fund, an increase in Miscellaneous Bond Proceeds, an increase in Debt Service fees, and an increase in water-related capital projects.

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 2017 with a working capital balance of $1,230,702 and will end the year with a working capital balance of $1,122,162, which represents an 8.8% decrease in working capital balance throughout the year. Though revenue transferred into this fund remains flat (level), there was an increase in Personnel expenses due to an across-the-board salary increase of 1% for all full-time employees, and an increase in Transfers to Other Funds for capital projects.

Drainage Equipment Replacement Fund
Fund 524

The Drainage Equipment Replacement Fund is utilized for replacing large equipment associated with Storm Drainage functions. No transfers into or appropriations are budgeted for FY 2017. This fund will begin FY 2017 with a FB of $0 and will end the year with a FB of $0, which represents a 0% change in FB throughout the year.

Drainage Improvements Fund
Fund 528

This fund will begin FY 2017 with a FB of $1,161,835 and will end the year with a FB of $1,164,335, which represents a 0.2% increase in FB throughout the year.

SANITATION ENTERPRISE FUNDS

Sanitation Enterprise Fund
Fund 552

This fund will begin FY 2017 with a working capital balance of $1,977,627 and will end with a projected working capital balance of $2,009,921, which represents a 1.6% increase in working capital balance throughout the year.

Sanitation Equipment Replacement Fund
Fund 553

This fund will begin FY 2017 with a working capital balance of $105,389 and will end the year with a projected working capital FB of $5,389, which represents a 94.9% decrease throughout the year. This decrease is due to the planned purchase of capitalized motor vehicles in FY 2017.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax Fund
Fund 221

In FY 2017 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of $1,606,654 and is projected to end with a FB of $1,490,899, which represents a decrease of 7.2% throughout the year. This reduction in FB is due to a slight increase in hotel tax revenue, an increase in the annual allocation for the DeSoto Chamber of Commerce for expenses related to the Convention and Visitors Bureau, and a decrease in allocation for Arts Grants.

DEBT SERVICE FUND

Bond Debt Service Fund
Fund 305

This fund receives tax revenue and funds debt service. This fund will begin FY 2017 with a FB of $3,167,207 and will end with a projected FB of $3,093,334, which represents a 2.3% decrease in FB throughout the year.

SPECIAL REVENUE FUNDS

Police Department - State Seized Fund
Fund 209

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

This fund will begin FY 2017 with a FB of $2,057 and will end with a FB of $2,907, which represents an increase of 41% in FB throughout the year. This increase is due to flat (level) revenues anticipated for FY 2017, and a slight decrease in Services & Professional Fees expenditures budgeted.

Police Department - Federal Seized Funds
Fund 210
This fund receives revenues from seizures related to Federal criminal cases investigated by the DeSoto Police Department. Expenditures from this fund are intended to enhance Police Department operations.

This fund will begin FY 2017 with a FB of $310,900 and will end with a FB of $1,100, which represents a decrease of 99.6% throughout the year. Revenue for this fund in FY 2017 is projected to be slightly higher than the previous fiscal year, but expenditures budgeted for Capital Outlay, Interactive Community Policing, Other Equipment, Training & Travel, as well as other police-related expenses, exceed the amount of revenues anticipated for the FY.

EMS/Fire Special Revenue Fund
Fund 213

This fund serves as a multi-year financial planning tool for the purchase of EMS and Fire equipment. Fund 213 will begin FY 2017 with a FB of $18,881 and is projected to end the year with a FB of $22,431, which represents an increase of 18.8% throughout the year. Though revenue in this fund is projected to be flat (level) throughout the year, the FB increase is due to revenues exceeding Supplies expenditures.

Youth Sports Association – Baseball Fund
Fund 223

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

In FY 2017, Fund 223 will begin with a FB of $4,000 and will end with a FB of $4,000, with represents a 0% change in FB throughout the year.

Juvenile Case Manager Fund
Fund 224

This fund is utilized as part of the operations expenses for the Municipal Court, as they are related to the investigation and judicial trying of juvenile court cases. This fund will begin FY 2017 with a FB of $51,330 and is projected to end with a FB of $55,099. This represents a 7.3% increase in FB throughout the year.

Municipal Court Technology Fund
Fund 225

This fund will begin FY 2017 with a FB of $75,792 and will end with a projected FB of $89,892, which represents an 18.6% increase in FB throughout the year. This increase in FB is due to flat (level) revenue and a slight decrease in Services & Professional Fees expenditures.

Municipal Court Security Fund
Fund 226

In FY 2017 the Municipal Court Security Fund will begin with a FB of $135,578 and is projected to end with a FB of $76,504, which represents a 43.6% decrease in FB throughout the year. This decrease in FB is attributed to an increase in Services & Professional Fees and the purchase of capitalized equipment for the City Marshal Division.

Recreation Revolving Fund
Fund 227

In FY 2017 the Recreation Revolving Fund will begin with a FB of $238,716 and will end with a FB of $173,426, which represents a 27.4% reduction in FB throughout the year. This reduction in FB is due the 1% across-the-board salary increase, a decrease in Supplies, a decrease in Services & Professional Fees, and the purchase of capitalized equipment for Parks & Recreation.

Fire Training Fund
Fund 228

In FY 2017 the Fire Training Fund will begin with a FB of $230,713 and will end the year with a FB of $239,967, which represents a 4% increase in FB throughout the year.

Police Grant Fund
Fund 229

This fund will begin FY 2017 with a FB of $44,588 and is projected end the fiscal year with a FB of $39,402, which represents an 11.6% decrease in FB throughout the year. This decrease is due to a slight decrease in Intergovernmental Revenue, an increase in Personnel expenses and an increase in Supplies expenses.

Energy Management Fund
Fund 230

In FY 2017 the Energy Management Fund will begin with a FB of $701,723 and will conclude with a FB of $803,881, which represents a 14.6% increase in FB balance throughout the year. This increase in FB is due to concerted efforts to alleviate a previous multi-year negative balance, through increased transfers from departments affected by the additional usage of water and electricity. This FB will continue to build in anticipation of inclement weather that is likely to result in significant increases in utilities expenses for City facilities that would otherwise have a negative effect on this Fund.

Senior Center
Fund 231

This fund will begin FY 2017 with a FB of $31,878 and will end the year with a FB of $31,571, which represents a 1.0% decrease in FB throughout the year.

Youth Sports Association - Soccer
Fund 233

This fund will begin FY 2017 with a FB of $2,000 and will end the year with a FB of $2,000, which represents a 0% change in FB throughout the year.

Historical Foundation
Fund 237
This fund will begin FY 2017 with a FB of $4,544 and will end the year with a FB of $4,544, which represents a 0% change in FB throughout the year.

Youth Sports Association – Football
Fund 238

This fund will begin FY 2017 with a FB of $26,361 and will end with a balance of $27,809, which represents a 5.5% increase in FB throughout the year.

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.

This fund will begin FY2017 with a FB of $351, and will end with a FB of $451, which represents an increase in FB by 28.5%. While insignificant, this increase is due to Revenues exceeding Expenditures by $100.

Health Facilities Development Corp
Fund 240
This fund will begin FY 2017 with a FB of $18,332 and will end with a balance of $18,277, which represents a 0.3% decrease in FB throughout the year for supplies expenditures.

Housing Finance Corporation
Fund 241

This fund will begin FY 2017 with a FB of $195,332 and will end with a FB of $175,362, which represents a 10.2% decrease in FB throughout the year. This reduction is due to the allocation of $20,000 for the Neighborhood Grant Program for the beautification of our City, as well as the lack of revenues to offset this expenditure.

Industrial Development Authority
Fund 242

This fund will begin FY 2017 with a FB of $28,854 and will end with a balance of $28,654, which represents a 0.7% decrease in FB throughout the year for supplies expenditures.

Youth Sports-Girls Softball
Fund 247

This fund will begin FY 2017 with a FB of $4,625 and will end the year with a FB of $4,625, which represents a 0% change in FB throughout the year.

CDBG Grant Fund
Fund 263

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

In FY 2017, Fund 263 will begin with a FB of $4,765 and will end with a balance of $4,865, which represents a 2.1% increase. This FB is due to unused grant funding from FY 2016, and this excess funding will be allocated toward a project in a future year.

Fire Grant Fund
Fund 264

This fund will begin FY 2017 with a FB of $1,339 and will end with a balance of $1,339, which represents a 0% change in FB throughout the year.

Library Revenue Fund
Fund 624

This fund will begin FY 2017 with a FB of $16,184 and will end with a FB of $18,374, which represents a 13.5% increase in FB throughout the year. This increase in FB is due to an increase in Library Internet Printing revenue, as well as a slight decrease in anticipated expenses for Services & Professional Fees.

CAPITAL PROJECT FUNDS

Fire Personal Protection Equipment (PPE) Replacement Fund
Fund 401

This fund will begin FY 2017 with a FB of $141,186 and will end with a balance of $191,935 which represents a 35.9% increase in FB throughout the year. This increase is due to revenue exceeding budgeted expenditures for protective clothing.

Fire Equipment Replacement Fund
Fund 402

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2017 the Fire Equipment Replacement Fund will begin with a FB of $92,051 and will end with a FB of $84,254, which represents an 8.5% reduction in FB throughout the year. This reduction in fund balance is due to planned Supplies expenditures exceeding budgeted revenue.

Furniture Replacement Fund
Fund 403

The Furniture Replacement Fund provides resources for the planned replacement of office furniture in City facilities. This fund is intended for approximately $30,000 per year in furniture purchases. In FY 2017 the Furniture Replacement Fund will begin with a FB of $3,306 and will end with a FB of $10, which represents a 99.7% reduction in FB throughout the year. The beginning FB represents unused furniture replacement funds in the previous year, so revenue was adjusted accordingly.

Command Vehicle Fire Fund
Fund 406

This grant fund is used for the maintenance of the Fire Command Vehicle. This fund will begin FY2017 with a FB of $44,258 and will end with a FB of $29,583, which represents a 33% reduction in FB throughout the year. This reduction is due to the expiration of the grant, as well as the recurring maintenance expenses associated with the Command Vehicle.

Park Maintenance Fund
Fund 407

This fund will begin the FY 2017 year with a FB of $151,355 and will end the year with a FB of $148,055, which represents a 2.2% decrease in FB throughout the year.

Pool Maintenance Fund
Fund 408

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

This fund will begin FY 2017 with a FB of $46,368 and will end with a projected fund balance of $49,093, which represents an increase in FB of 5.9% throughout the year.

Police Equipment Replacement Fund
Fund 409

The Police Equipment Replacement Fund provides resources for the replacement of police-related equipment. This fund will begin FY 2017 with a FB of $45,200 and will end with a projected balance of $45,450, which represents an increase in FB of 0.6%.

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 2017 the Facility

Maintenance Fund will begin with a FB of $396,819 and will end with a balance of $390,152, which represents a 1.7% decrease in FB throughout the year. This fund will carry a FB into FY 2017 as part of a multi-year financial planning tool for high-cost facility maintenance expenditures.

Electronic Equipment Replacement Fund
Fund 412

This fund is used for replacement of servers, computers, printers, and software throughout the organization. Fund 412 will begin FY 2017 with a FB of $1,392,233 and end the year with a FB of $1,862,829, which represents a 33.8% increase in FB throughout the year. This increase in FB is attributed to a slight increase in revenue transfers from other funds, which exceed an increase in Supplies costs. This fund will carry a FB into FY 2017 as part of a multi-year financial planning tool for electronic equipment replacement throughout the City.

Park Land Dedication Fund
Fund 417

This fund will begin FY 2017 with a FB of $211,812 and will end the year with a FB of $172,112, which represents an 18.7% decrease in FB throughout the year. This reduction is attributed to the same amount of revenue as in years past, as well as an increase in budgeted expenditures for the replacement of park infrastructure additions throughout the City.

Capital Improvements – Other Public Works
Fund 419

This fund will begin FY 2017 with a FB of $258,502 and will end with a FB of $209,502, which represents an 19.0% decrease in FB throughout the year. This decrease is due to budgeted expenditures for the reconstruction of asphalt residential streets and arterial roadways, which is offset by a slight increase in a transfer from the General Fund.

Equipment Replacement Fund
Fund 420

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2017 with a FB $1,229,974 and will end the year with a FB of $1,625,708, which represents a 32.2% increase in FB throughout the year. This increase is due to an increase in Transfers from Other Funds, offset by reductions in Capital Outlay and Debt Service expenses. This fund will carry a FB as long-term savings for capital equipment replacements in the future.

In FY 2017, vehicles and other motorized equipment will be purchased for the Fire Department, Police Department, Street Maintenance Division, Building Inspection Division, Development Services Department, Municipal Court, and Parks & Recreation Department.

General Fund Capital Improvements
Fund 486

This fund will begin FY 2017 with a FB of $1,980,081 and will end with a FB of $2,905,081, which represents a 46.7% increase in FB throughout the year. This increase is due to transfer from Fund 101 for improvements to the DeSoto Public Library facility, FB capital projects, Action Center (City Hall reception area) improvements, and renovation of Information Technology offices. The increase is also due to a transfer from Fund 118 for the renovation of the Recreation Center Racquetball Courts area, a transfer from Fund 221 for the architectural design of restrooms at the BMX facility and historic Nance Farm restoration and maintenance, a transfer from Fund 410 for renovation of the Development Services admin offices.

This fund will carry a FB for multi-year savings for long-term capital projects.

Street Improvements – G.O. Bonds
Fund 489
This fund will begin FY 2017 with a FB of $123,832 and will end with a FB of $6,332, which represents a 94.9% decrease in FB throughout the year. This fund is intended for street improvements within the City of DeSoto, and the reduction in FB is due to expenditures made for those improvements throughout FY 2017.

Street Improvements – C.O. Bonds
Fund 490
The Street Improvements – C. O. Bonds Fund is intended for street improvements that are funded through Certificates of Obligation. This fund will begin FY 2017 with a FB of $3,831,480 and will end with a FB of $4,382,395, which represents a 14.4% increase in FB throughout the year. This fund is intended for street improvements within the City of DeSoto, and the reduction in FB is due to expenditures made for those improvements throughout FY 2017.

Fire Station Improvements
Fund 705
The Fire Station Improvements Fund is intended to provide resources for the construction of a new DeSoto Fire Station, as approved in the 2014 Bond Referendum. This fund will begin FY 2017 with a FB of $2,747,502 and will end with a FB of $2,497,502, which represents a 9.1% decrease in FB throughout the year. This decrease is due to budgeted expenditures for design and construction of the new fire station.

Park Improvements
Fund 710

The Park Improvements Fund is intended to provide resources for improvements to public parks and the public trail system in DeSoto, as approved in the 2014 Bond Referendum. This fund will begin FY 2017 with a FB of $966,443 and will end with a FB of $491,193, which represents a 49.2% decrease in FB throughout the year. This decrease is due to budgeted expenditures for design and construction of City park facilities.

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CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ADOPTED BUDGET FOR FY 2016-17

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ADOPTED FY 2016-17	PLANNING FY 2017-18	PROJECTED FY 2015-16	ACTUALS FY 2014-15
FUND BALANCE-BEGINNING	$ 14,448,836	$ 1,593,151	$ 705,801	$ 815,319	$ 3,768,564	$ 3,167,207	$ 13,665,259	$ 19,379,565	$ 57,543,702	$ 55,582,974	$ 55,157,306	$ 43,712,895
PROPERTY TAXES	$ 18,045,887	$ -	$ -	$ -	$ -	$ 7,140,000	$ -	$ -	$ 25,185,887	$ 25,439,803.00	$ 24,203,638.00	$ 23,335,606.45
SALES TAXES & OTHER TAXES	$ 7,085,000	$ -	$ 508,000	$ -	$ -	$ -	$ -	$ -	$ 7,593,000	$ 7,593,000.00	$ 8,050,235.00	$ 8,361,687.08
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 725,000	$ -	$ -	$ -	$ 725,000	$ 725,000.00	$ 940,000.00	$ 840,966.57
FRANCHISE FEES	$ 3,902,290	$ -	$ -	$ 1,121,000	$ -	$ -	$ -	$ -	$ 5,023,290	$ 5,127,719.00	$ 5,163,984.00	$ 4,650,312.21
LICENSES & PERMITS	$ 954,150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 954,150	$ 924,150.00	$ 1,279,988.00	$ 1,301,283.26
INTERGOVERNMENTAL	$ 456,550	$ -	$ -	$ 2,907,205	$ 335,518	$ 354,531	$ -	$ -	$ 4,053,804	$ 4,073,446.00	$ 4,411,926.00	$ 5,202,662.08
CHARGES FOR SERVICES	$ 1,748,750	$ -	$ -	$ 156,800	$ 680,240	$ -	$ -	$ 25,598,584	$ 28,184,374	$ 28,301,067.00	$ 27,726,402.00	$ 26,173,030.10
FINES & FORFEITURES	$ 1,382,000	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 1,457,000	$ 1,455,000.00	$ 1,430,339.00	$ 1,666,538.73
INTEREST REVENUES	$ 50,300	$ -	$ 950	$ 650	$ 3,813	$ 1,500	$ 8,900	$ 51,000	$ 117,113	$ 111,188.00	$ 227,473.00	$ 223,953.78
ADMINISTRATIVE FEE REIMBURSE	$ 1,871,837	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,871,837	$ 1,871,837.00	$ 1,871,837.00	$ 1,871,837.00
MISCELLANEOUS	$ 328,200	$ -	$ -	$ 480	$ 111,430	$ -	$ 7,134,750	$ 2,262,000	$ 9,836,860	$ 9,679,610.00	$ 10,823,956.35	$ 7,705,709.63
TOTAL REVENUES	$ 35,824,964	$ -	$ 508,950	$ 4,186,135	$ 1,931,001	$ 7,496,031	$ 7,143,650	$ 27,911,584	$ 85,002,315	$ 85,301,820	$ 86,129,778	$ 81,333,587
TRANSFERS IN	$ 37,500	$ 250,000	$ 211,750	$ 143,000	$ 2,176,758	$ 136,400	$ 5,300,533	$ 3,278,478	$ 11,534,419	$ 10,626,769	$ 10,185,316	$ 10,109,114
TOTAL AVAILABLE RESOURCES	$ 50,311,300	$ 1,843,151	$ 1,426,501	$ 5,144,454	$ 7,876,323	$ 10,799,638	$ 26,109,442	$ 50,569,627	$ 154,080,436	$ 151,511,563	$ 151,472,400	$ 135,155,595
GENERAL ADMINISTRATION	$ 1,410,111	$ -	$ -	$ -	$ 569,102	$ -	$ -	$ 37,500	$ 2,016,713	$ 2,036,050.00	$ 1,869,179.85	$ 1,771,525.68
FINANCIAL SERVICES	$ 1,266,244	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,266,244	$ 1,253,018.00	$ 1,018,481.00	$ 1,005,408.55
MUNICIPAL COURT	$ 555,835	$ -	$ -	$ -	$ 98,505	$ -	$ -	$ -	$ 654,340	$ 650,054.00	$ 568,865.96	$ 584,525.20
INFORMATION TECHNOLOGY	$ 1,008,758	$ -	$ -	$ -	$ -	$ -	$ 231,600	$ -	$ 1,240,358	$ 1,155,496.00	$ 914,040.00	$ 766,630.24
HUMAN RESOURCES	$ 576,362	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 576,362	$ 592,024.00	$ 544,093.20	$ 501,209.08
DEVELOPMENT SERVICES	$ 3,459,692	$ -	$ -	$ -	$ 1,381,600	$ -	$ 428,793	$ 537,382	$ 5,807,467	$ 5,775,852.00	$ 5,247,374.00	$ 4,740,529.65
PARKS AND RECREATION SERVICES	$ 2,403,516	$ -	$ -	$ -	$ 921,825	$ -	$ 47,900	$ 437,581	$ 3,810,822	$ 3,789,102.58	$ 3,455,211.55	$ 3,382,601.61
LIBRARY SERVICES	$ 1,058,621	$ -	$ -	$ -	$ 16,800	$ -	$ -	$ -	$ 1,075,421	$ 1,084,153.00	$ 988,475.00	$ 886,474.64
POLICE	$ 9,172,614	$ -	$ -	$ 1,110,973	$ 408,386	$ -	$ 113,282	$ -	$ 10,805,255	$ 10,685,261.61	$ 10,303,532.00	$ 9,758,959.18
FIRE	$ 7,408,446	$ -	$ -	$ -	$ 299,421	$ -	$ 91,601	$ -	$ 7,799,468	$ 7,944,538.00	$ 7,138,274.00	$ 7,045,657.69
SWRCC	$ -	$ -	$ -	$ 2,907,797	$ -	$ -	$ -	$ -	$ 2,907,797	$ 2,939,158.00	$ 2,842,665.35	$ 2,971,727.62
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 258,000	$ -	$ -	$ 14,225,620	$ 14,483,620	$ 15,241,950.00	$ 14,389,112.00	$ 11,628,031.68
CAPITAL IMPROVEMENTS	$ 180,000	$ -	$ -	$ 85,000	$ 134,000	$ -	$ 9,650,989	$ 4,613,200	$ 14,663,189	$ 13,798,392.00	$ 8,480,710.00	$ 6,501,175.97
DEBT SERVICE	$ 50,907	$ -	$ 457,250	$ -	$ -	$ 7,680,004	$ 328,863	$ 1,628,728	$ 10,145,752	$ 9,995,202.00	$ 16,392,017.17	$ 8,560,617.98
NON-DEPARTMENTAL	$ 2,491,653	$ -	$ -	$ 18,400	$ 42,103	$ -	$ 30,000	$ 6,591,177	$ 9,173,333	$ 8,979,747.00	$ 9,591,351.02	$ 9,784,100.55
TOTAL EXPENDITURES	$ 31,042,759	$ -	$ 457,250	$ 4,122,170	$ 4,129,742	$ 7,680,004	$ 10,923,028	$ 28,071,188	$ 86,426,140	$ 85,919,998	$ 83,743,382	$ 69,889,175
TRANSFERS OUT	$ 6,618,422	$ -	$ 461,750	$ 163,500	$ 420,625	$ 26,300	$ 92,370	$ 3,751,452	$ 11,534,419	$ 10,626,769	$ 10,185,316	$ 10,105,555
FUND BALANCE-ENDING	$ 12,650,119	$ 1,843,151	$ 507,501	$ 858,784	$ 3,325,957	$ 3,093,334	$ 15,094,044	$ 18,746,987	$ 56,119,877	$ 54,964,796	$ 57,543,702	$ 55,160,865

CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY 2017-18

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PLANNED FY 2017-18
FUND BALANCE-BEGINNING	$ 12,650,119	$ 1,843,151	$ 507,501	$ 858,784	$ 3,325,957	$ 3,093,334	$ 15,094,044	$ 18,746,987	$ 56,119,877
PROPERTY TAXES	$ 18,215,503	$ -	$ -	$ -	$ -	$ 7,224,300	$ -	$ -	$ 25,439,803
SALES TAXES & OTHER TAXES	$ 7,085,000	$ -	$ 508,000	$ -	$ -	$ -	$ -	$ -	$ 7,593,000
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 725,000	$ -	$ -	$ -	$ 725,000
FRANCHISE FEES	$ 4,006,719	$ -	$ -	$ 1,121,000	$ -	$ -	$ -	$ -	$ 5,127,719
LICENSES & PERMITS	$ 924,150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 924,150
INTERGOVERNMENTAL	$ 456,550	$ -	$ -	$ 2,923,489	$ 335,000	$ 358,407	$ -	$ -	$ 4,073,446
CHARGES FOR SERVICES	$ 1,773,750	$ -	$ -	$ 156,800	$ 693,240	$ -	$ -	$ 25,677,277	$ 28,301,067
FINES & FORFEITURES	$ 1,380,000	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 1,455,000
INTEREST REVENUES	$ 50,300	$ -	$ 950	$ 650	$ 3,813	$ 1,500	$ 8,975	$ 45,000	$ 111,188
ADMINISTRATIVE FEE REIMBURSE	$ 1,871,837	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,871,837
MISCELLANEOUS	$ 328,200	$ -	$ -	$ 480	$ 98,930	$ -	$ 6,010,000	$ 3,242,000	$ 9,679,610
TOTAL REVENUES	$ 36,092,009	$ -	$ 508,950	$ 4,202,419	$ 1,930,983	$ 7,584,207	$ 6,018,975	$ 28,964,277	$ 85,301,820
TRANSFERS IN	$ 37,500	$ 250,000	$ 215,600	$ 143,000	$ 2,176,758	$ 133,724	$ 4,414,147	$ 3,256,040	$ 10,626,769
TOTAL AVAILABLE RESOURCES	$ 48,779,628	$ 2,093,151	$ 1,232,051	$ 5,204,203	$ 7,433,698	$ 10,811,265	$ 25,527,166	$ 50,967,304	$ 152,048,466
GENERAL ADMINISTRATION	$ 1,424,753	$ -	$ -	$ -	$ 573,797	$ -	$ -	$ 37,500	$ 2,036,050
FINANCIAL SERVICES	$ 1,253,018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,253,018
MUNICIPAL COURT	$ 560,557	$ -	$ -	$ -	$ 89,497	$ -	$ -	$ -	$ 650,054
INFORMATION TECHNOLOGY	$ 990,296	$ -	$ -	$ -	$ -	$ -	$ 165,200	$ -	$ 1,155,496
HUMAN RESOURCES	$ 592,024	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 592,024
DEVELOPMENT SERVICES	$ 3,535,866	$ -	$ -	$ -	$ 1,235,300	$ -	$ 455,393	$ 549,293	$ 5,775,852
PARKS AND RECREATION SERVICES	$ 2,416,292	$ -	$ -	$ -	$ 846,451	$ -	$ 75,900	$ 450,460	$ 3,789,103
LIBRARY SERVICES	$ 1,067,353	$ -	$ -	$ -	$ 16,800	$ -	$ -	$ -	$ 1,084,153
POLICE	$ 9,259,204	$ -	$ -	$ 1,123,809	$ 188,967	$ -	$ 113,282	$ -	$ 10,685,262
FIRE	$ 7,512,792	$ -	$ -	$ -	$ 293,645	$ -	$ 138,101	$ -	$ 7,944,538
SWRCC	$ -	$ -	$ -	$ 2,939,158	$ -	$ -	$ -	$ -	$ 2,939,158
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 223,000	$ -	$ -	$ 15,018,950	$ 15,241,950
CAPITAL IMPROVEMENTS	$ 223,403	$ -	$ -	$ 15,000	$ 34,000	$ -	$ 9,549,989	$ 3,976,000	$ 13,798,392
DEBT SERVICE	$ 51,274	$ -	$ 457,800	$ -	$ -	$ 7,522,574	$ 331,863	$ 1,631,691	$ 9,995,202
NON-DEPARTMENTAL	$ 2,273,413	$ -	$ -	$ 18,400	$ 39,935	$ -	$ 30,000	$ 6,617,999	$ 8,979,747
TOTAL EXPENDITURES	$ 31,160,245	$ -	$ 457,800	$ 4,096,367	$ 3,541,392	$ 7,522,574	$ 10,859,728	$ 28,281,893	$ 85,919,998
TRANSFERS OUT	$ 5,842,614	$ -	$ 365,600	$ 163,500	$ 357,371	$ 26,300	$ 142,370	$ 3,729,014	$ 10,626,769
FUND BALANCE-ENDING	$ 11,776,770	$ 2,093,151	$ 408,651	$ 944,336	$ 3,534,935	$ 3,262,391	$ 14,525,068	$ 18,956,397	$ 55,501,699

CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED BUDGET FOR FY 2015-16

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PROJECTED FY 2015-16
FUND BALANCE-BEGINNING	$ 13,393,234	$ 1,334,071	$ 800,475	$ 898,019	$ 3,672,200	$ 2,829,318	$ 10,829,316	$ 21,400,673	$ 55,157,306
PROPERTY TAXES	$ 16,872,363	$ -	$ -	$ -	$ -	$ 7,331,275	$ -	$ -	$ 24,203,638
SALES TAXES & OTHER TAXES	$ 7,434,327	$ -	$ 615,908	$ -	$ -	$ -	$ -	$ -	$ 8,050,235
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 940,000	$ -	$ -	$ -	$ 940,000
FRANCHISE FEES	$ 4,128,959	$ -	$ -	$ 1,035,025	$ -	$ -	$ -	$ -	$ 5,163,984
LICENSES & PERMITS	$ 1,279,988	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,279,988
INTERGOVERNMENTAL	$ 549,269	$ -	$ -	$ 2,745,419	$ 758,863	$ 358,375	$ -	$ -	$ 4,411,926
CHARGES FOR SERVICES	$ 2,123,849	$ -	$ -	$ 149,723	$ 671,840	$ -	$ -	$ 24,780,990	$ 27,726,402
FINES & FORFEITURES	$ 1,358,789	$ -	$ -	$ -	$ 71,550	$ -	$ -	$ -	$ 1,430,339
INTEREST REVENUES	$ 99,820	$ 9,080	$ 1,821	$ 1,933	$ 8,174	$ 7,550	$ 42,230	$ 56,865	$ 227,473
ADMINISTRATIVE FEE REIMBURSE	$ 1,871,837	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,871,837
MISCELLANEOUS	$ 415,813	$ -	$ -	$ 1,335	$ 150,005	$ 6,891,869	$ 3,220,084	$ 144,850	$ 10,823,956
TOTAL REVENUES	$ 36,135,014	$ 9,080	$ 617,729	$ 3,933,435	$ 2,600,432	$ 14,589,069	$ 3,262,314	$ 24,982,705	$ 86,129,778
TRANSFERS IN	$ 36,300	$ 250,000	$ 211,775	$ 143,000	$ 2,153,009	$ 198,339	$ 4,798,963	$ 2,393,930	$ 10,185,316
TOTAL AVAILABLE RESOURCES	$ 49,564,548	$ 1,593,151	$ 1,629,979	$ 4,974,454	$ 8,425,641	$ 17,616,726	$ 18,890,593	$ 48,777,308	$ 151,472,400
GENERAL ADMINISTRATION	$ 1,325,448	$ -	$ -	$ -	$ 504,072	$ -	$ -	$ 39,660	$ 1,869,180
FINANCIAL SERVICES	$ 1,018,481	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,018,481
MUNICIPAL COURT	$ 479,989	$ -	$ -	$ -	$ 88,877	$ -	$ -	$ -	$ 568,866
INFORMATION TECHNOLOGY	$ 818,219	$ -	$ -	$ -	$ -	$ -	$ 95,821	$ -	$ 914,040
HUMAN RESOURCES	$ 544,093	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 544,093
DEVELOPMENT SERVICES	$ 3,152,719	$ -	$ -	$ -	$ 1,338,000	$ -	$ 300,238	$ 456,417	$ 5,247,374
PARKS AND RECREATION SERVICES	$ 2,254,217	$ -	$ -	$ -	$ 839,343	$ -	$ 37,945	$ 323,707	$ 3,455,212
LIBRARY SERVICES	$ 974,073	$ -	$ -	$ -	$ 14,402	$ -	$ -	$ -	$ 988,475
POLICE	$ 8,756,240	$ -	$ -	$ 1,070,624	$ 382,328	$ -	$ 94,340	$ -	$ 10,303,532
FIRE	$ 6,824,025	$ -	$ -	$ -	$ 258,006	$ -	$ 56,243	$ -	$ 7,138,274
SWRCC	$ -	$ -	$ -	$ 2,842,665	$ -	$ -	$ -	$ -	$ 2,842,665
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 14,139,112	$ 14,389,112
CAPITAL IMPROVEMENTS	$ 85,655	$ -	$ -	$ 28,000	$ 524,933	$ -	$ 4,350,461	$ 3,491,661	$ 8,480,710
DEBT SERVICE	$ 52,839	$ -	$ 462,403	$ -	$ -	$ 14,423,219	$ 150,861	$ 1,302,695	$ 16,392,017
NON-DEPARTMENTAL	$ 2,692,149	$ -	$ -	$ 54,208	$ 37,407	$ -	$ 30,000	$ 6,777,587	$ 9,591,351
TOTAL EXPENDITURES	$ 28,978,147	$ -	$ 462,403	$ 3,995,497	$ 4,237,368	$ 14,423,219	$ 5,115,909	$ 26,530,839	$ 83,743,382
TRANSFERS OUT	$ 6,137,565	$ -	$ 461,775	$ 163,638	$ 419,709	$ 26,300	$ 109,425	$ 2,866,904	$ 10,185,316
FUND BALANCE-ENDING	$ 14,448,836	$ 1,593,151	$ 705,801	$ 815,319	$ 3,768,564	$ 3,167,207	$ 13,665,259	$ 19,379,565	$ 57,543,702

CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ACTUALS FOR FY 2014-15

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2014-15
FUND BALANCE-BEGINNING	$ 10,423,705	$ 777,108	$ 653,406	$ 1,076,382	$ 2,667,702	$ 2,532,070	$ 4,320,193	$ 21,262,329	$ 43,712,895
PROPERTY TAXES	$ 16,541,609	$ -	$ -	$ -	$ -	$ 6,793,998	$ -	$ -	$ 23,335,606
SALES TAXES & OTHER TAXES	$ 7,721,467	$ -	$ 640,220	$ -	$ -	$ -	$ -	$ -	$ 8,361,687
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 840,967	$ -	$ -	$ -	$ 840,967
FRANCHISE FEES	$ 4,650,312	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,650,312
LICENSES & PERMITS	$ 1,301,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,301,283
INTERGOVERNMENTAL	$ 528,205	$ -	$ -	$ 3,804,706	$ 455,155	$ 355,031	$ 59,565	$ -	$ 5,202,662
CHARGES FOR SERVICES	$ 1,984,854	$ -	$ -	$ 152,593	$ 750,659	$ -	$ -	$ 23,284,924	$ 26,173,030
FINES & FORFEITURES	$ 1,576,624	$ -	$ -	$ -	$ 74,980	$ -	$ -	$ 14,934	$ 1,666,539
INTEREST REVENUES	$ 79,928	$ 6,963	$ 2,064	$ 2,784	$ 9,574	$ 4,861	$ 18,063	$ 99,716	$ 223,954
ADMINISTRATIVE FEE REIMBURSE	$ 1,871,837	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,871,837
MISCELLANEOUS	$ 254,238	$ -	$ -	$ 1,137	$ 148,758	$ -	$ 7,247,630	$ 53,947	$ 7,705,710
TOTAL REVENUES	$ 36,510,358	$ 6,963	$ 642,284	$ 3,961,220	$ 2,280,093	$ 7,153,890	$ 7,325,258	$ 23,453,521	$ 81,333,587
TRANSFERS IN	$ 151,312	$ 550,000	$ 211,650	$ 50,000	$ 2,422,761	$ 141,205	$ 2,730,913	$ 3,851,273	$ 10,109,114
TOTAL AVAILABLE RESOURCES	$ 47,085,374	$ 1,334,071	$ 1,507,340	$ 5,087,602	$ 7,370,556	$ 9,827,164	$ 14,376,364	$ 48,567,122	$ 135,155,595
GENERAL ADMINISTRATION	$ 1,290,380	$ -	$ -	$ -	$ 450,649	$ -	$ -	$ 30,497	$ 1,771,526
FINANCIAL SERVICES	$ 1,005,409	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,005,409
MUNICIPAL COURT	$ 546,039	$ -	$ -	$ -	$ 38,486	$ -	$ -	$ -	$ 584,525
INFORMATION TECHNOLOGY	$ 672,549	$ -	$ -	$ -	$ -	$ -	$ 94,082	$ -	$ 766,630
HUMAN RESOURCES	$ 501,209	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 501,209
DEVELOPMENT SERVICES	$ 2,916,934	$ -	$ -	$ -	$ 1,275,942	$ -	$ 216,509	$ 331,145	$ 4,740,530
PARKS AND RECREATION SERVICES	$ 2,163,310	$ -	$ -	$ -	$ 791,347	$ -	$ 106,111	$ 321,834	$ 3,382,602
LIBRARY SERVICES	$ 881,553	$ -	$ -	$ -	$ 4,921	$ -	$ -	$ -	$ 886,475
POLICE	$ 8,519,499	$ -	$ -	$ 1,027,940	$ 103,831	$ -	$ 107,689	$ -	$ 9,758,959
FIRE	$ 6,703,677	$ -	$ -	$ -	$ 245,620	$ -	$ 96,361	$ -	$ 7,045,658
SWRCC	$ -	$ -	$ -	$ 2,971,728	$ -	$ -	$ -	$ -	$ 2,971,728
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 228,378	$ -	$ -	$ 11,399,653	$ 11,628,032
CAPITAL IMPROVEMENTS	$ 184,444	$ -	$ -	$ 101,315	$ 49,044	$ -	$ 2,640,854	$ 3,525,519	$ 6,501,176
DEBT SERVICE	$ 51,673	$ -	$ 457,367	$ 900	$ 219,338	$ 6,971,767	$ 254,755	$ 604,819	$ 8,560,618
NON-DEPARTMENTAL	$ 3,073,712	$ -	$ -	$ 16,651	$ 34,595	$ -	$ 29,988	$ 6,629,155	$ 9,784,101
TOTAL EXPENDITURES	$ 28,510,387	$ -	$ 457,367	$ 4,118,534	$ 3,442,151	$ 6,971,767	$ 3,546,349	$ 22,842,622	$ 69,889,175
TRANSFERS OUT	$ 5,178,195	$ -	$ 249,499	$ 71,049	$ 256,205	$ 26,080	$ 699	$ 4,323,828	$ 10,109,114
FUND BALANCE-ENDING	$ 13,393,234	$ 1,334,071	$ 800,475	$ 898,019	$ 3,672,200	$ 2,829,318	$ 10,829,316	$ 21,400,673	$ 55,157,306

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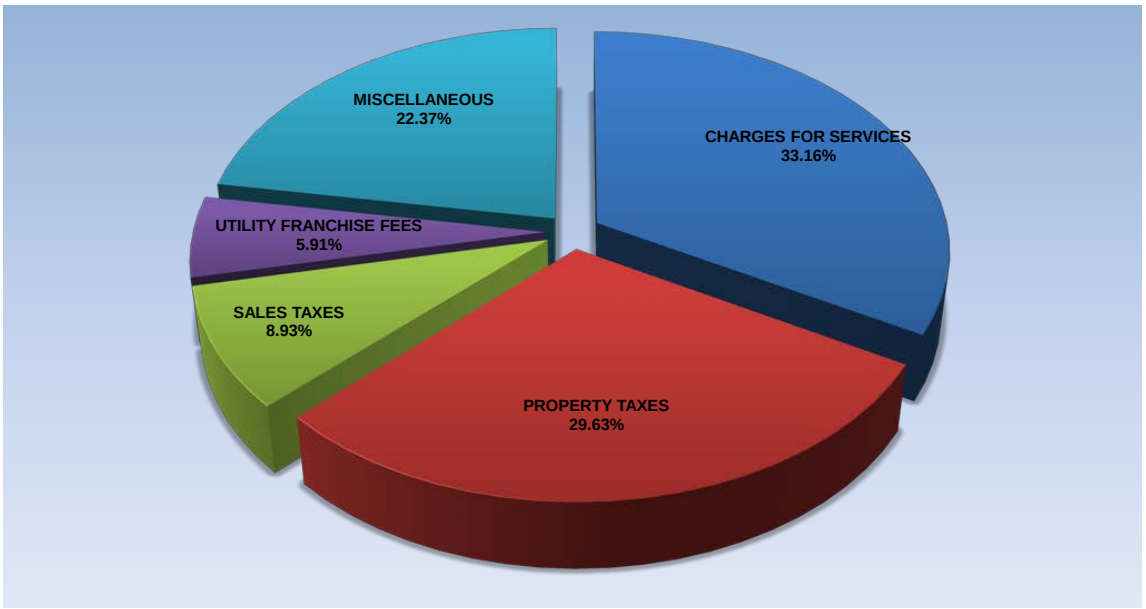
City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2016-2017



Total Budgeted Revenue
$85,002,315

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2015	Projected FY 2016	Adopted FY 2017
PROPERTY TAXES			
CURRENT	$ 22,311,366	$ 22,916,719	$ 24,112,343
DELINQUENT	$ 184,380	$ 431,025	$ 230,000
PENALTIES & INTEREST	$ 151,317	$ 167,350	$ 155,000
PAYMENT IN-LIEU OF TAX	$ 688,544	$ 688,544	$ 688,544
Subtotal Property Taxes	$ 23,335,606	$ 24,203,638	$ 25,185,887
SALES TAXES	$ 8,361,687	$ 8,050,235	$ 7,593,000
HOTEL OCCUPANCY TAXES	$ 840,967	$ 940,000	$ 725,000
UTILITY FRANCHISE FEES			
ELECTRIC	$ 1,501,830	$ 1,495,900	$ 1,465,000
WATER & SEWER	$ 1,105,719	$ 1,105,719	$ 962,290
TELEPHONE	$ 265,351	$ 257,225	$ 250,000
NATURAL GAS	$ 532,372	$ 443,205	$ 450,000
CABLE TELEVISION	$ 838,615	$ 826,910	$ 775,000
911 EMERGENCY FEES	$ 406,426	$ 1,035,025	$ 1,121,000
Subtotal Franchise Fees	$ 4,650,312	$ 5,163,984	$ 5,023,290
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	$ 1,012,139	$ 913,928	$ 700,000
ZONING & APPLICATIONS FEES	$ 18,455	$ 20,490	$ 14,000
DEVELOPMENT PERMITS	$ 83,749	$ 105,270	$ 60,000
ROW PERMITS	$ -	$ -	$ -
BEVERAGE PERMITS & FEES	$ 270	$ 5,000	$ 150
ALARM PERMITS	$ 185,670	$ 235,300	$ 180,000
BOARDING FACILITY PERMIT	$ 1,000	$ -	$ -
Subtotal Licenses & Permits	$ 1,301,283	$ 1,279,988	$ 954,150
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	$ 73,344	$ 343,461	$ 135,000
MATCHING GRANTS	$ -	$ -	$ -
PARTICIPANT CITY SHARE INCOME	$ 3,750,000	$ 2,681,000	$ 2,892,205
INTERGOVERNMENTAL REIMBURSEMENTS	$ 931,672	$ 1,132,713	$ 971,599
SEIZED FUNDS	$ 447,646	$ 254,752	$ 55,000
Subtotal Intergovernmental	$ 5,202,662	$ 4,411,926	$ 4,053,804
CHARGES FOR SERVICES			
FIRE & AMBULANCE CHARGES	$ 1,450,624	$ 1,569,000	$ 1,307,500
ALARM MONITORING	$ 136,277	$ 127,423	$ 122,800
CREDIT CARD & PHONE SERVICE FEE	$ 16,316	$ 21,600	$ 34,000
HEALTH INSPECTIONS	$ 48,516	$ 53,000	$ 50,000
MOWING SERVICE	$ 192,973	$ 201,400	$ 130,000
LIBRARY USAGE FEES	$ 22,061	$ 29,642	$ 25,000
FIRE TRAINING TUITION & EQUIP	$ 297,918	$ 246,600	$ 291,000
WATER/SEWER SALES & SERVICE FEES	$ 17,825,576	$ 19,173,500	$ 19,995,584
DRAINAGE CHARGES	$ 1,501,251	$ 1,528,590	$ 1,518,000
SANITATION FEES	$ 3,958,097	$ 4,079,600	$ 4,085,000
RECREATION FEES	$ 723,422	$ 696,047	$ 624,990
OTHER CHARGES FOR SERVICES	$ -	$ -	$ 500
Subtotal Charges For Services	$ 26,173,030	$ 27,726,402	$ 28,184,374
FINES AND FORFEITURES	$ 1,666,539	$ 1,430,339	$ 1,457,000
INTEREST	$ 223,954	$ 227,473	$ 117,113

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

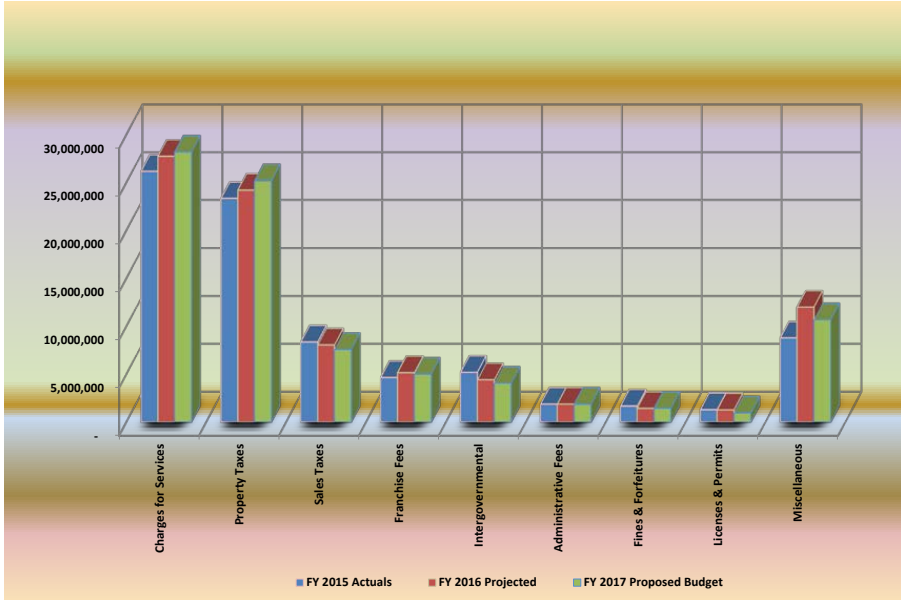
MISCELLANEOUS			
DEBT PROCEEDS & OTHER FINANCING SOURCES	$ 7,209,255	$ 10,183,236	$ 9,374,750
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	$ 57,051	$ 105,261	$ 22,900
TOWER RENTAL/LEASE INCOME	$ 131,967	$ 132,930	$ 120,000
OTHER MISCELLANEOUS	$ 307,437	$ 402,529	$ 319,210
Subtotal Miscellaneous Revenue	$ 7,705,710	$ 10,823,956	$ 9,836,860
TOTAL REVENUES	***$ 81,333,587***	***$ 86,129,778***	***$ 85,002,315***
INTERFUND TRANSFERS			
FROM GENERAL FUND TO OTHER FUNDS	$ 5,181,754	$ 6,137,565	$ 6,618,422
FROM REGIONAL DISPATCH TO OTHER FUNDS	$ 50,000	$ 143,000	$ 143,000
FROM JAIL TO OTHER FUNDS	$ 21,049	$ 20,638	$ 20,500
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	$ 249,499	$ 461,775	$ 461,750
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	$ 256,205	$ 419,709	$ 420,625
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	$ 26,080	$ 26,300	$ 26,300
FROM FACILITY MAINTENACE TO OTHER FUNDS	$ -	$ 108,720	$ 90,000
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	$ 699	$ 705	$ 2,370
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	$ -	$ -	$ -
FROM PUBLIC UTILITIES FUNS TO OTHER FUNDS	$ 3,138,464	$ 2,191,583	$ 2,598,383
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	$ 1,100,564	$ 590,521	$ 1,077,569
FROM SANITATION FUNDS TO OTHER FUNDS	$ 84,800	$ 84,800	$ 75,500
Subtotal Interfund Transfers	$ 10,109,114	$ 10,185,316	$ 11,534,419
GRAND TOTAL REVENUES BY MAJOR TYPE	**$ 91,442,700**	**$ 96,315,094**	**$ 96,536,734**

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

FUND NO	FUND DESCRIPTION	Actuals FY 2015	Projected FY 2016	Adopted FY 2017
101	GENERAL FUND	$ 36,369,420	$ 35,995,884	$ 35,704,664
102	PEG FUND	$ 140,937	$ 139,130	$ 120,300
108	STABILIZATION FUND-DESOTO	$ 6,963	$ 9,080	$ -
111	SW REGIONAL COMM. CENTER FUND	$ 2,892,467	$ 2,858,807	$ 3,101,105
112	CITY JAIL OPERATIONS	$ 1,068,678	$ 1,074,478	$ 1,084,930
118	PARK DEVELOPMENT CORP. FUND	$ 642,031	$ 617,564	$ 508,650
134	SWRCC-STABILIZATION FUND	$ -	$ 100	$ 100
209	POLICE DEPT.-STATE SEIZED FUND	$ 688	$ 1,050	$ 1,050
210	POLICE DEPT.- FED SEIZED FUNDS	$ 448,653	$ 259,813	$ 55,200
213	EMS/FIRE SPECIAL REVENUE FUND	$ 4,895	$ 5,300	$ 5,050
221	HOTEL OCCUPANCY TAX FUND	$ 852,163	$ 958,770	$ 731,200
223	YOUTH SPORTS ASSOC-BASEBALL	$ 32,845	$ -	$ -
224	JUVENILE CASE MANAGER FUND	$ 31,335	$ 30,150	$ 30,150
225	MUNICIPAL COURT TECHNOLOGY	$ 25,134	$ 25,100	$ 25,100
226	MUNICIPAL COURT SECURITY FUND	$ 19,267	$ 16,800	$ 20,250
227	RECREATION REVOLVING FUND	$ 386,627	$ 378,350	$ 342,900
228	FIRE TRAINING FUND	$ 343,852	$ 322,889	$ 339,600
229	POLICE GRANT FUND	$ 7,489	$ 55,101	$ 70,000
230	ENERGY MANAGEMENT FUND	$ 33,296	$ 1,410	$ -
231	SENIOR CENTER	$ 6,643	$ 6,347	$ 10,608
234	POLICE-HOMELAND SECURE GRANT	$ (3)	$ -	$ -
237	HISTORICAL FOUNDATION	$ -	$ 160	$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 30,141	$ 35,020	$ 35,200
239	YOUTH SPORTS ASSOC-BASKETBALL	$ 36,095	$ 28,805	$ 36,100
240	HEALTH FACILITIES DEVEL CORP	$ 18	$ 45	$ 45
241	HOUSING FINANCE CORP	$ 902	$ 30	$ 30
242	INDUSTRIAL DEVEL. AUTHORITY	$ 27	$ 77	$ 50
247	YOUTH SPORTS-GIRLS SOFTBALL	$ 4,065	$ 4,970	$ 2,740
263	CDBG GRANT FUND	$ -	$ 221,289	$ 210,618
264	FIRE GRANT FUND	$ 22	$ 227,743	$ -
305	BOND DEBT SERVICE FUND	$ 7,153,890	$ 14,589,069	$ 7,496,031
347	DEBT SERVICE PARKS DEVELOPMENT	$ 253	$ 165	$ 300
401	FIRE PPE REPLACEMENT	$ 188	$ 250	$ 250
402	FIRE EQUIP. REPLACEMENT FUND	$ 339	$ 125	$ 1,500
403	FURNITURE REPLACEMENT FUND	$ 31	$ 10	$ -
406	COMMAND VEHICLE FIRE	$ 6,949	$ 60	$ 25
407	PARK MAINTENANCE	$ 284	$ 200	$ 200
408	POOL MAINTENANCE FUND	$ 179	$ 60	$ 125
409	POLICE EQUIPMENT REPLACE FUND	$ 101	$ 250	$ 250
410	FACILITY MAINTENANCE	$ 389	$ 476	$ 250
412	ELECTRON.EQUIP.REPLACE.FUND	$ 3,412	$ 1,750	$ 1,000
413	SWRCC-EQUIPMENT REPLACE FUND	$ 75	$ 50	$ -
417	PARK LAND DEDICATION	$ 39,189	$ 77,220	$ 10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	$ 1,590	$ 534	$ 1,000
420	EQUIPMENT REPLACEMENT FUND	$ 558,200	$ 19,848	$ 1,000
486	GENERAL CAPITAL IMPROVEMENTS	$ 2,041,922	$ 7,271	$ -
489	STREET IMPROVEMENTS-GO BONDS	$ 771	$ 500	$ 2,500
490	STREET IMPROVEMENTS-CO BONDS	$ 2,630,034	$ 1,065,638	$ 4,500,500
502	PUBLIC UTILITY FUND	$ 17,889,421	$ 19,322,650	$ 20,052,584
503	WATER METER REPLACEMENT FUND	$ 1,703	$ 1,000	$ 1,000
504	WATER/SEWER EQUIP REPLACE FUND	$ 437	$ 75	$ -
508	CIP-WATER & SEWER FUND	$ 43,328	$ 10,000	$ 2,213,500
522	STORM DRAINAGE UTILITY FUND	$ 1,503,044	$ 1,529,590	$ 1,519,000
528	DRAINAGE IMPROVEMENTS FUND	$ 4,164	$ 1,790	$ 2,500
552	SANITATION ENTERPRISE FUND	$ 4,011,320	$ 4,117,600	$ 4,123,000
553	SANITATION EQUIP REPLACE FUND	$ 104	$ -	$ -
624	LIBRARY REVENUE FUND	$ 15,938	$ 21,213	$ 15,110
705	FIRE STATION IMPROVEMENTS	$ 1,020,840	$ 2,083,222	$ 2,100,000
710	PARK IMPROVEMENTS	$ 1,020,840	$ 4,900	$ 524,750
	TOTAL REVENUES BY FUND	**$ 81,333,587**	**$ 86,129,778**	**$ 85,002,315**

*** Revenues do not include interfund transfers**

Major Revenue Comparison
All Funds



	FY 2015 Actuals	FY 2016 Projected	FY 2017 Adopted Budget
Charges for Services	$ 26,173,030	$ 27,726,402	$ 28,184,374
Property Taxes	$ 23,335,606	$ 24,203,638	$ 25,185,887
Sales Taxes	$ 8,361,687	$ 8,050,235	$ 7,593,000
Franchise Fees	$ 4,650,312	$ 5,163,984	$ 5,023,290
Intergovernmental	$ 5,202,662	$ 4,411,926	$ 4,053,804
Administrative Fees	$ 1,871,837	$ 1,871,837	$ 1,871,837
Fines & Forfeitures	$ 1,666,539	$ 1,430,339	$ 1,457,000
Licenses & Permits	$ 1,301,283	$ 1,279,988	$ 954,150
Miscellaneous	$ 8,770,630	$ 11,991,429	$ 10,678,973
	$ 81,333,587	$ 86,129,778	$ 85,002,315

The first column for each group represents the actual revenues for the FY 2015, the second column represents the projected budgeted revenues for the FY 2016 and the third column represents the proposed revenues for FY 2017.

Charges for services represent 33.16% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, alarm monitoring revenues, storm drainage fees and ambulance services.

Property Taxes represent 29.63% of total budgeted revenues. This revenue is based on the assessed value of commercial, residential and business personal property in the City of DeSoto. The assessed value is multiplied by the tax rate of .7449 cents per $100 valuation.

Sales Taxes comprise 8.97% of the total budgeted revenues. The city receives 2 cents of the total 8.25% remitted to the State for the sale of goods and services in DeSoto. The 2 cents received is allocated to the General Fund, the Economic Development Corporation and the Park Development Corporation.

Franchise Fees make up 5.91% of the total budgeted revenues. This fee is charged to specific utilities that conduct business in DeSoto and is based on gross receipts. The City also receives franchise fees from its Public Utility enterprise fund that provides water and wastewater treatment services to DeSoto residents and businesses.

Intergovernmental revenue represents 4.77% of the total budgeted revenues. These funds represents revenue from federal or state grants, other local government entities, participant share income from regional dispatch and jail, reimbursements from other government entities, and state and federal seized funds.

The administrative fee revenue is charged to the Utilities which are apart of the government entity for which general services are provided. Fines and forfeitures are from municipal court actions. License and permits represent revenues for permits for building, alarm, and general use.

Miscellaneous Revenues represent 12.56% of the total budgeted revenues. This source consist of Debt proceeds, auction proceeds, Lease income, donations, interest income and various other revenue sources.

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 $1,518,100 has been increased from fiscal year 2016 by approximately 1.8%. The fee has not changed over the last three fiscal years but the number of properties has increased slightly over the same time period.

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 enterprise fund revenue is budgeted at $4,085,000 for fiscal year 2017; a modest increase over projected fiscal year 2016 revenues and approximately $111,900 over actual revenues for fiscal year 2015. The collection rate is based upon collection types and sizes for residential and commercial customers with optional approved adjustments once per year based on the DFW CPI-U. The slight increase is also a reflection of the increase in properties in the City over the past three years.

The **Public Utility Fund** collects charges for services related to the supply and maintenance of water and sewer services to the residents of the City. The budgeted revenue for FY2017 represents approximately 23.6% of the total adopted City budgeted revenues and approximately 71.1% of the total City Charges for Services revenue. This ratio remained relatively unchanged over the past three years. The FY2017 total budgeted revenue of $20,052,584 represents Water Sales of approximately 49.40%, 48.59% for Sewer Sales and the balance is combined interest and penalties and miscellaneous income. FY2016 projected revenues for the Fund totals $19,322,650, a increase over the adopted budget. In FY2015, the total projected revenue for the year was less than budgeted due to unseasonable rainfalls and customer conservation efforts. During 2016, the Public Utility Fund received an update to its 2015 Water Rate Study. The Study reviewed the customer base; trends in water usage; water supply costs and treatment of wastewater; and the funding capacity for necessary capital improvement projects. After which, an increase to the sewer base and volume charge was proposed for FY2017. The FY2017 adopted sewer base and volume rate will increase by 7.0%. This rate change is budgeted to provide an approximate 2.65% increase in overall sewer charges for services revenues. The Public Utility Fund continues to budget conservatively as the past three years revenues have increased by less than $1million each year. The Fund will continue its work toward the completion of the meter replacement program by transferring funds to Fund 503 Water Meter Replacement. The Fund's policy is to budget to maintain a reserve of 120 days of expenditures with any excess of the reserve to be used to fund capital improvements.

Property Taxes represent approximately 29.6% 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 2016 tax year certified taxable value of $3,533,804,869 is a 12.89% increase over prior year. The FY2017 budget was developed utilizing a taxable value of $3,200,000 times the total tax rate of .7449. Tax year 2016 City taxable values certified in July by Dallas County represent an increase of 10.33% for commercial property, 19.46% for business personal property, and increased by 12.35% for residential properties. This is the third year that the City has experienced an increase in taxable values and the second year of a reduction of property tax rates. The City has adopted a property tax rate of $0.7449 per $100 of valuation. This is a reduction of the prior tax rate of .7499. 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 $0.5349 for operations and maintenance. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of $0.2100 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before

January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

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

Franchise Fees are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. Franchise fees for the 2017 fiscal year are estimated to be $5,023,290 a slight decrease from the prior year's projected revenues of $5,163,984. Although permits issued for new residential and commercial buildings increased during FY2016, citizens' usage fluctuates and can be influenced by conservation efforts.

Miscellaneous Revenue and other financing sources are generated from a variety of sources.
Revenues for lease and rental; auction proceeds; reimbursement of insurance claims and bond proceeds are the significant sources of this revenue. In the current year, approximately $10.7 million is budgeted for miscellaneous revenue to reflect the projected amount of issuances for general obligation and certificate of obligations bonds as detailed in the five year Capital Improvement Plan .

Southwest Regional Communications Center (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund is contributed by the three cities (Cedar Hill, DeSoto and Duncanville) serviced by the operation. All 911 Franchise Fee revenue collected by the three cities will also support its operations. The total budgeted revenue increase is budgeted at approximately 9.55%.to support increased personnel, operational and maintenance costs. In the prior two fiscal years, the Center utilized its fund balance for operations. The current fiscal year's budget provides for an addition to fund balance. Revenues generated from the alarm monitoring program are expected to remain unchanged from the prior fiscal year. Fiscal year 2017 represents the second year of an operational transfer of $93,000 to the Center's Stabilization Fund with a projected fund balance of $186,200.

The **Regional Jail** was established to maintain a central location for expedient and professional book-in and detention services of arrested individuals for the police agencies of Cedar Hill, DeSoto and Lancaster in a cost-effective manner. Participant share revenues are the primary funding source for the Regional Jail. Funding for the Regional Jail is budgeted to remain the same as the two prior fiscal years. The Regional Jail has utilized a small amount of its fund balance for operations in FY2016 and budgeted for FY2017.

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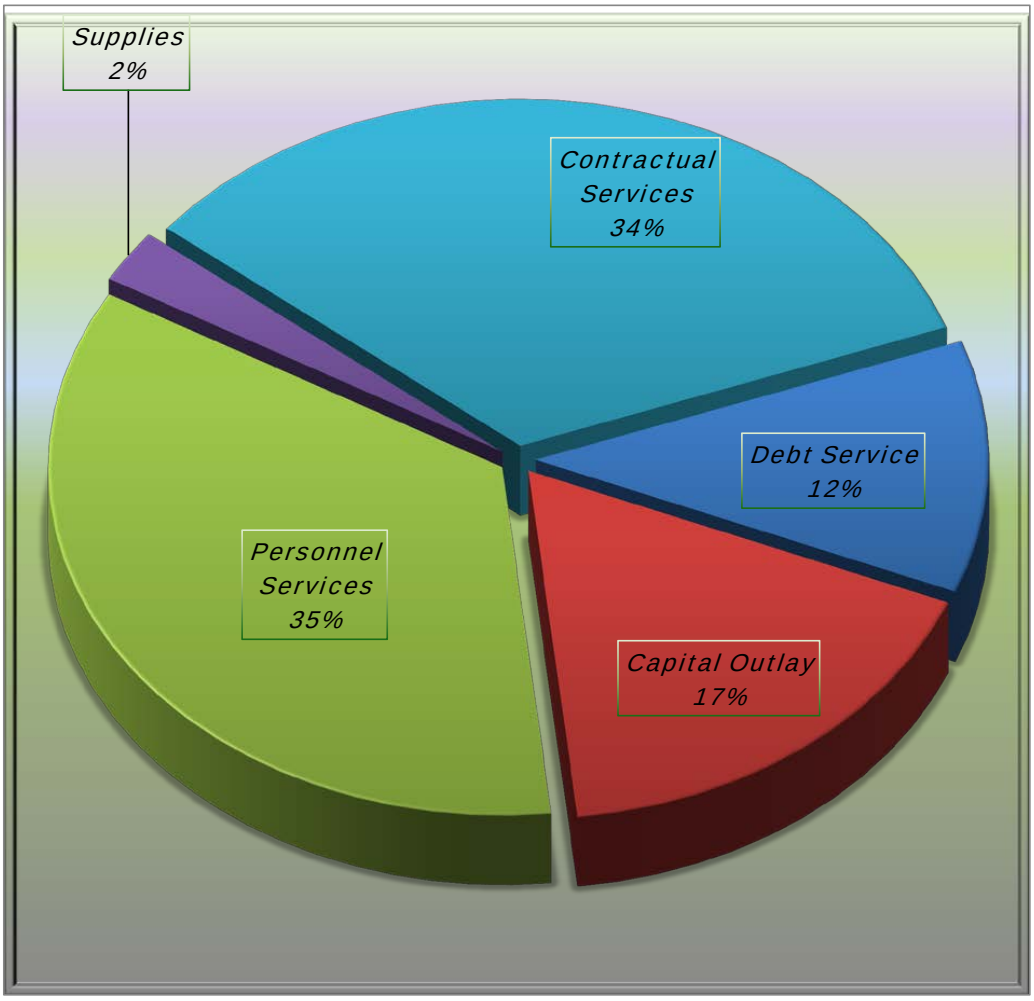
City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2016-2017



Total Budgeted Expenditures*

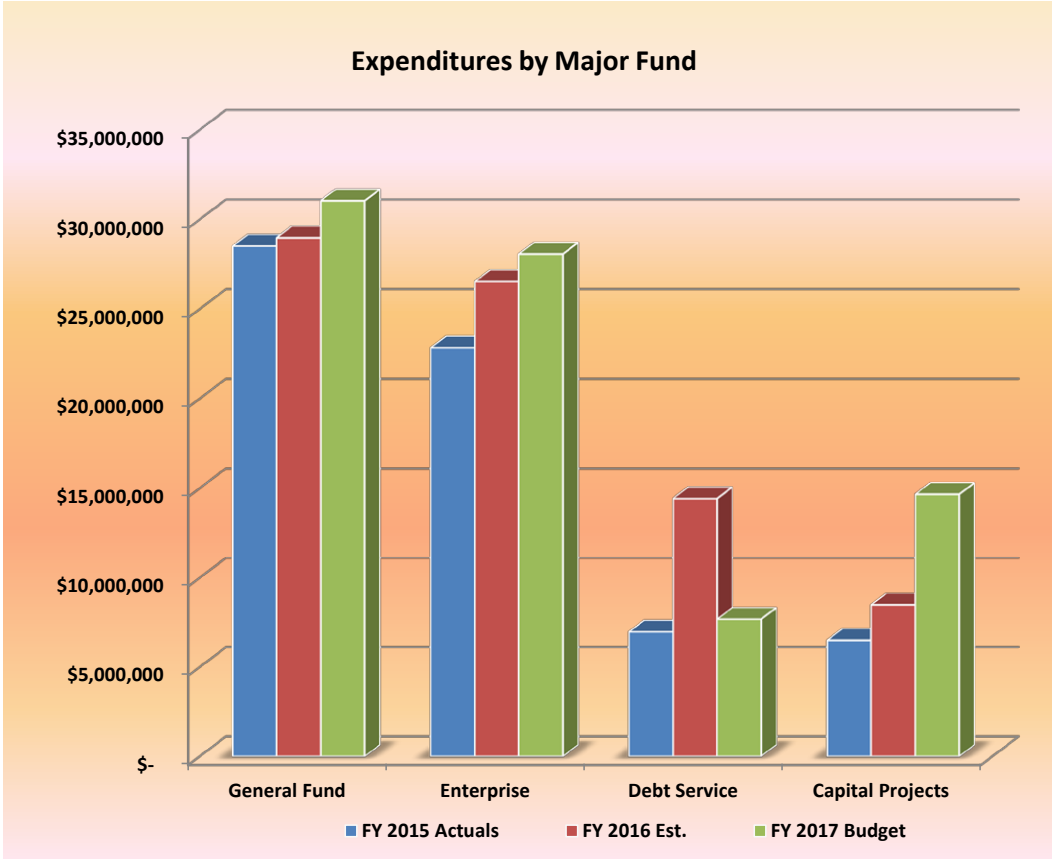
$86,426,140

**** Excludes transfers.***

CITY OF DESOTO
BUDGETED EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS-Adopted FY 2016-17

Fund No	Fund Name	Personnel Services	Supplies	Service & Professional Fees	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
101	GENERAL FUND	$ 24,161,624	$ 1,103,127	$ 5,547,101	$ 180,000	$ 50,907	$ 6,618,422	$ 37,661,181
111	SW REGIONAL COMM. CENTER FUND	$ 2,149,531	$ 80,717	$ 687,549	$ -	$ -	$ 143,000	$ 3,060,797
112	CITY JAIL OPERATIONS	$ 1,022,973	$ 18,000	$ 78,400	$ -	$ -	$ 20,500	$ 1,139,873
118	PARK DEVELOPMENT CORP. FUND	$ -	$ -	$ -	$ -	$ 243,000	$ 461,750	$ 704,750
209	POLICE DEPT.-STATE SEIZED FUND	$ -	$ -	$ 200	$ -	$ -	$ -	$ 200
210	POLICE DEPT.- FED SEIZED FUNDS	$ -	$ 165,000	$ 100,000	$ 100,000	$ -	$ -	$ 365,000
213	EMS/FIRE SPECIAL REVENUE FUND	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ 1,500
221	HOTEL OCCUPANCY TAX FUND	$ 14,623	$ -	$ 663,357	$ -	$ -	$ 168,975	$ 846,955
224	JUVENILE CASE MANAGER FUND	$ 53,281	$ 1,500	$ 1,600	$ -	$ -	$ -	$ 56,381
225	MUNICIPAL COURT TECHNOLOGY	$ -	$ 6,400	$ 4,600	$ -	$ -	$ -	$ 11,000
226	MUNICIPAL COURT SECURITY FUND	$ -	$ 17,940	$ 13,184	$ -	$ -	$ 48,200	$ 79,324
227	RECREATION REVOLVING FUND	$ 93,215	$ 22,200	$ 231,775	$ 34,000	$ -	$ 70,000	$ 451,190
228	FIRE TRAINING FUND	$ 161,795	$ 57,000	$ 79,126	$ -	$ -	$ 32,425	$ 330,346
229	POLICE GRANT FUND	$ 67,205	$ 6,481	$ 1,500	$ -	$ -	$ -	$ 75,186
230	ENERGY MANAGEMENT FUND	$ -	$ -	$ 2,001,600	$ -	$ -	$ -	$ 2,001,600
231	SENIOR CENTER	$ -	$ -	$ 10,915	$ -	$ -	$ -	$ 10,915
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 5,552	$ -	$ 28,200	$ -	$ -	$ -	$ 33,752
239	YOUTH SPORTS ASSOC-BASKETBALL	$ -	$ -	$ 36,000	$ -	$ -	$ -	$ 36,000
240	HEALTH FACILITIES DEVEL CORP	$ -	$ 100	$ -	$ -	$ -	$ -	$ 100
241	HOUSING FINANCE CORP	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
242	INDUSTRIAL DEVEL. AUTHORITY	$ -	$ 250	$ -	$ -	$ -	$ -	$ 250
247	YOUTH SPORTS-GIRLS SOFTBALL	$ -	$ -	$ 2,740	$ -	$ -	$ -	$ 2,740
263	CDBG GRANT FUND	$ 58,984	$ 1,100	$ 50,019	$ -	$ -	$ 100,415	$ 210,518
305	BOND DEBT SERVICE FUND	$ -	$ -	$ -	$ -	$ 7,680,004	$ 26,300	$ 7,706,304
347	DEBT SERVICE PARKS DEVELOPMENT	$ -	$ -	$ -	$ -	$ 214,250	$ -	$ 214,250
401	FIRE PPE REPLACEMENT	$ -	$ 12,500	$ -	$ -	$ -	$ -	$ 12,500
402	FIRE EQUIP. REPLACEMENT FUND	$ -	$ 64,401	$ -	$ -	$ -	$ -	$ 64,401
403	FURNITURE REPLACEMENT FUND	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
406	COMMAND VEHICLE FIRE	$ -	$ 3,200	$ 11,500	$ -	$ -	$ -	$ 14,700
407	PARK MAINTENANCE	$ -	$ 24,500	$ 5,000	$ -	$ -	$ -	$ 29,500
408	POOL MAINTENANCE FUND	$ -	$ -	$ 18,400	$ -	$ -	$ -	$ 18,400
409	POLICE EQUIPMENT REPLACE FUND	$ -	$ 113,282	$ -	$ -	$ -	$ 2,370	$ 115,652
410	FACILITY MAINTENANCE	$ -	$ -	$ 428,793	$ 60,000	$ -	$ 90,000	$ 578,793
412	ELECTRON.EQUIP.REPLACE.FUND	$ -	$ 231,600	$ -	$ 40,000	$ -	$ -	$ 271,600
413	SWRCC-EQUIPMENT REPLACE FUND	$ -	$ -	$ -	$ 85,000	$ -	$ -	$ 85,000
417	PARK LAND DEDICATION	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
419	CAPITAL IMPR.-OTHER PUBL WKS	$ -	$ -	$ -	$ 754,689	$ -	$ -	$ 754,689
420	EQUIPMENT REPLACEMENT FUND	$ -	$ -	$ -	$ 695,300	$ 228,863	$ -	$ 924,163
486	GENERAL CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ 631,000	$ -	$ -	$ 631,000
489	STREET IMPROVEMENTS-GO BONDS	$ -	$ -	$ -	$ 120,000	$ -	$ -	$ 120,000
490	STREET IMPROVEMENTS-CO BONDS	$ -	$ -	$ -	$ 4,000,000	$ 50,000	$ -	$ 4,050,000
502	PUBLIC UTILITY FUND	$ 1,937,079	$ 120,052	$ 14,640,302	$ -	$ 1,000	$ 2,598,383	$ 19,296,816
503	WATER METER REPLACEMENT FUND	$ -	$ -	$ 567,000	$ -	$ -	$ -	$ 567,000
504	WATER/SEWER EQUIP REPLACE FUND	$ -	$ -	$ -	$ 82,700	$ -	$ -	$ 82,700
508	CIP-WATER & SEWER FUND	$ -	$ -	$ -	$ 3,705,000	$ 1,199,809	$ -	$ 4,904,809
522	STORM DRAINAGE UTILITY FUND	$ 327,449	$ 11,000	$ 211,172	$ -	$ 350	$ 1,077,569	$ 1,627,540
524	DRAINAGE EQUIP REPLACE FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
528	DRAINAGE IMPROVEMENTS FUND	$ -	$ -	$ -	$ 650,000	$ 427,569	$ -	$ 1,077,569
552	SANITATION ENTERPRISE FUND	$ 306,421	$ 38,375	$ 3,670,410	$ -	$ -	$ 75,500	$ 4,090,706
553	SANITATION EQUIP REPLACE FUND	$ -	$ -	$ -	$ 175,500	$ -	$ -	$ 175,500
624	LIBRARY REVENUE FUND	$ -	$ 4,500	$ 12,300	$ -	$ -	$ 610	$ 17,410
705	FIRE STATION IMPROVEMENTS	$ -	$ -	$ -	$ 2,300,000	$ 50,000	$ -	$ 2,350,000
710	PARK IMPROVEMENTS	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ 1,000,000
		$ 30,359,732	$ 2,134,725	$ 29,122,743	$ 14,663,189	$ 10,145,752	$ 11,534,419	$ 97,960,559

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



	FY 2015 Actuals	FY 2016 Est.	FY 2017 Budget
General Fund	$ 28,510,387	$ 28,978,147	$ 31,042,759
Enterprise	$ 22,842,622	$ 26,530,839	$ 28,071,188
Debt Service	$ 6,971,767	$ 14,423,219	$ 7,680,004
Capital Projects	$ 6,501,176	$ 8,480,710	$ 14,663,189

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 Certificates of Obligation bonds (Public Utility Fund). In addition, the Storm Drainage Fund includes all activities necessary to operate and maintain the Storm Drainage Utility program; and the Sanitation Fund acccounts for solid waste activities and city beautification efforts.

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

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

CITY OF DESOTO

EXPENDITURE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY 2015	Projected FY 2016	Adopted FY 2017	Planning FY 2018
101	GENERAL FUND	$ 28,445,869	$ 28,978,147	$ 31,042,759	$ 31,160,245
102	PEG FUND	$ 64,518	$ -	$ -	$ -
111	SW REGIONAL COMM. CENTER FUND	$ 2,998,922	$ 2,883,356	$ 2,917,797	$ 2,949,158
112	CITY JAIL OPERATIONS	$ 1,039,023	$ 1,078,561	$ 1,119,373	$ 1,132,209
118	PARK DEVELOPMENT CORP. FUND	$ 244,967	$ 247,478	$ 243,000	$ 239,700
209	POLICE DEPT.-STATE SEIZED FUND	$ 366	$ 400	$ 200	$ 200
210	POLICE DEPT.- FED SEIZED FUNDS	$ 130,593	$ 470,482	$ 365,000	$ 52,500
213	EMS/FIRE SPECIAL REVENUE FUND	$ 278	$ 26,167	$ 1,500	$ 1,500
221	HOTEL OCCUPANCY TAX FUND	$ 405,276	$ 551,061	$ 677,980	$ 625,900
223	YOUTH SPORTS ASSOC-BASEBALL	$ 37,050	$ -	$ -	$ -
224	JUVENILE CASE MANAGER FUND	$ 23,759	$ 55,400	$ 56,381	$ 55,873
225	MUNICIPAL COURT TECHNOLOGY	$ 7,938	$ 12,230	$ 11,000	$ 11,000
226	MUNICIPAL COURT SECURITY FUND	$ 6,789	$ 21,247	$ 31,124	$ 22,624
227	RECREATION REVOLVING FUND	$ 374,936	$ 377,449	$ 381,190	$ 382,236
228	FIRE TRAINING FUND	$ 246,560	$ 298,987	$ 297,921	$ 292,145
229	POLICE GRANT FUND	$ 9,133	$ 53,259	$ 75,186	$ 75,941
230	ENERGY MANAGEMENT FUND	$ 2,097,408	$ 1,938,000	$ 2,001,600	$ 1,800,600
231	SENIOR CENTER	$ 8,331	$ 10,118	$ 10,915	$ 10,915
233	YOUTH SPORTS ASSOC-SOCCER	$ 7,916	$ -	$ -	$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 27,651	$ 28,394	$ 33,752	$ 33,807
239	YOUTH SPORTS ASSOC-BASKETBALL	$ 30,192	$ 34,453	$ 36,000	$ 36,000
240	HEALTH FACILITIES DEVEL CORP	$ -	$ 100	$ 100	$ 100
241	HOUSING FINANCE CORP	$ 18,911	$ 16,615	$ 20,000	$ 20,000
242	INDUSTRIAL DEVEL. AUTHORITY	$ -	$ -	$ 250	$ 250
247	YOUTH SPORTS-GIRLS SOFTBALL	$ 4,120	$ 4,000	$ 2,740	$ 2,740
263	CDBG GRANT FUND	$ -	$ 97,961	$ 110,103	$ 100,261
264	FIRE GRANT FUND	$ 24	$ 227,943	$ -	$ -
305	BOND DEBT SERVICE FUND	$ 6,971,767	$ 14,423,219	$ 7,680,004	$ 7,522,574
347	DEBT SERVICE PARKS DEVELOPMENT	$ 212,400	$ 214,925	$ 214,250	$ 218,100
401	FIRE PPE REPLACEMENT	$ 11,608	$ 7,298	$ 12,500	$ 103,000
402	FIRE EQUIP. REPLACEMENT FUND	$ 72,469	$ 32,645	$ 64,401	$ 20,401
403	FURNITURE REPLACEMENT FUND	$ 29,988	$ 30,000	$ 30,000	$ 30,000
406	COMMAND VEHICLE FIRE	$ 7,960	$ 16,300	$ 14,700	$ 14,700
407	PARK MAINTENANCE	$ 7,581	$ 16,675	$ 29,500	$ 29,500
408	POOL MAINTENANCE FUND	$ 77,028	$ 21,270	$ 18,400	$ 46,400
409	POLICE EQUIPMENT REPLACE FUND	$ 107,689	$ 94,340	$ 113,282	$ 113,282
410	FACILITY MAINTENANCE	$ 234,687	$ 361,048	$ 488,793	$ 520,393
412	ELECTRON.EQUIP.REPLACE.FUND	$ 249,717	$ 119,301	$ 271,600	$ 274,200
413	SWRCC-EQUIPMENT REPLACE FUND	$ 80,589	$ 33,580	$ 85,000	$ 15,000
417	PARK LAND DEDICATION	$ 62,787	$ 1,030,761	$ 50,000	$ 50,000
419	CAPITAL IMPR.-OTHER PUBL WKS	$ 545,030	$ 600,000	$ 754,689	$ 704,689
420	EQUIPMENT REPLACEMENT FUND	$ 319,916	$ 1,283,591	$ 924,163	$ 1,333,163
486	GENERAL CAPITAL IMPROVEMENTS	$ 448,444	$ 174,838	$ 631,000	$ 555,000
489	STREET IMPROVEMENTS-GO BONDS	$ 526,487	$ 1,450	$ 120,000	$ -
490	STREET IMPROVEMENTS-CO BONDS	$ 773,844	$ 980,450	$ 4,050,000	$ 4,800,000
502	PUBLIC UTILITY FUND	$ 14,096,556	$ 16,642,275	$ 16,698,433	$ 17,590,763
503	WATER METER REPLACEMENT FUND	$ 461,360	$ 667,000	$ 567,000	$ 468,000
504	WATER/SEWER EQUIP REPLACE FUND	$ 60,036	$ 325,536	$ 82,700	$ 209,500
508	CIP-WATER & SEWER FUND	$ 3,226,244	$ 3,904,109	$ 4,904,809	$ 4,084,809
522	STORM DRAINAGE UTILITY FUND	$ 372,863	$ 436,373	$ 549,971	$ 553,422
524	DRAINAGE EQUIP REPLACE FUND	$ -	$ 26,000	$ -	$ 56,700
528	DRAINAGE IMPROVEMENTS FUND	$ 782,525	$ 540,561	$ 1,077,569	$ 1,230,532
552	SANITATION ENTERPRISE FUND	$ 3,840,203	$ 3,954,185	$ 4,015,206	$ 4,063,367
553	SANITATION EQUIP REPLACE FUND	$ 2,834	$ 34,800	$ 175,500	$ 24,800
624	LIBRARY REVENUE FUND	$ 4,921	$ 14,402	$ 16,800	$ 16,800
702	HELIPORT PROJECT-2011A BONDS	$ 1,200	$ -	$ -	$ -
705	FIRE STATION IMPROVEMENTS	$ 51,518	$ 305,042	$ 2,350,000	$ 2,265,000
710	PARK IMPROVEMENTS	$ 18,396	$ 40,900	$ 1,000,000	$ -
		$ 69,889,175	**$ 83,744,682**	**$ 86,426,140**	**$ 85,919,998**

*Excludes transfers.

Introduction

Long-range forecasting of annual budget priorities creates a framework for evaluating budgetary impacts, building a baseline for measuring effects of decisions, reviewing economic effects on funding scenarios, and provides an understanding of revenue and expenditure projections. The financial forecast does not present a 5-year budget or plan for the City. Forecast models are not absolute predictions of the future, instead are projections of possible outcomes based upon a set of variables and assumptions to evaluate annual decisions. This financial forecast is the first framework that will be evaluated and updated yearly.

1. Economic outlook:

1.1 Population

The City of DeSoto population grew from 37,646 in 2000 to 49,047 in 2010 according to the U.S Census, and is currently estimated to be 51,483. The City's past growth rate can be the best indicator of future growth rate. The following table shows DeSoto's population, percent change and compound annual growth rate by decade. The city experienced a large population growth from 1980 to 1990 and has grown at consistent rate since 1990.

Year	Population	Change	% Change	Compound Annual Growth Rate	
1980	15,538	-	-		
1990	30,544	15,006	96.58%	6.99%	
2000	37,646	7,102	23.25%	2.11%	
2010	49,047	11,401	30.28%	2.68%	3.93%

Source: US Census

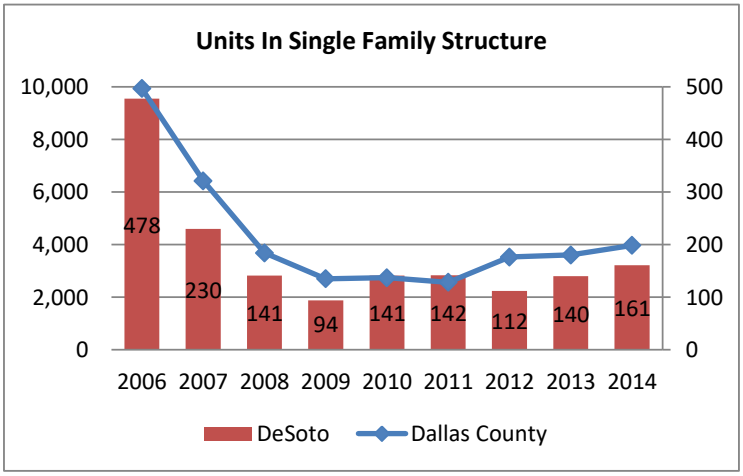
The city is currently 75 percent built-up, leaving approximately 25 percent of land area of the community to be developed. This means that DeSoto has currently reached 65 percent of its build-out, or ultimate, population of approximately 78,000 persons.

Assuming a conservative growth rate of 1.5 percent, DeSoto is expected to reach its ultimate capacity after 2040. It is important to keep in mind that population projections are subject to change and can be impacted by number of factors such as the local and national economies and the real estate market.

1.2 Housing and Real Estates

The number of new single family homes is a major indicator of growth. It provides insights about rate of potential growth in tax revenue and revenue from charges for services, franchise and utility fees.

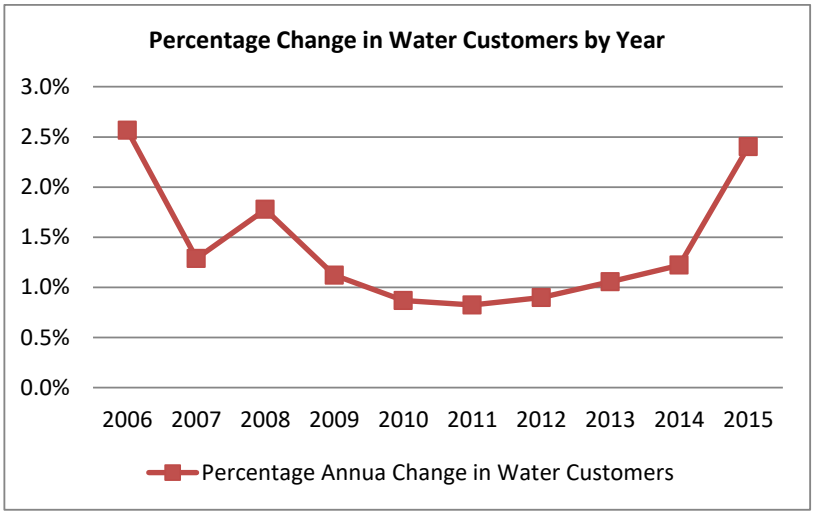
This number has declined during the recession period between 2007 and 2009. The number of single family homes permits issued has increased on average from 141 units in year 2010 to 161 in year 2014. The City of DeSoto new home construction has followed the Dallas County trend closely as demonstrated in the following chart.



In 2015, 270 new houses were permitted in the City, an increase of 61% from the previous year's figure. Texas Comptroller of Public Accounts' Texas Transparency

website forecasts a growth in housing starts in Texas for the next five years. It expects a growth by 29.7% from the current figure of 107,700 single family homes in 2015 to 139,700 in 2021. The growth in the city is expected to continue derived by the overall expected growth in Texas.

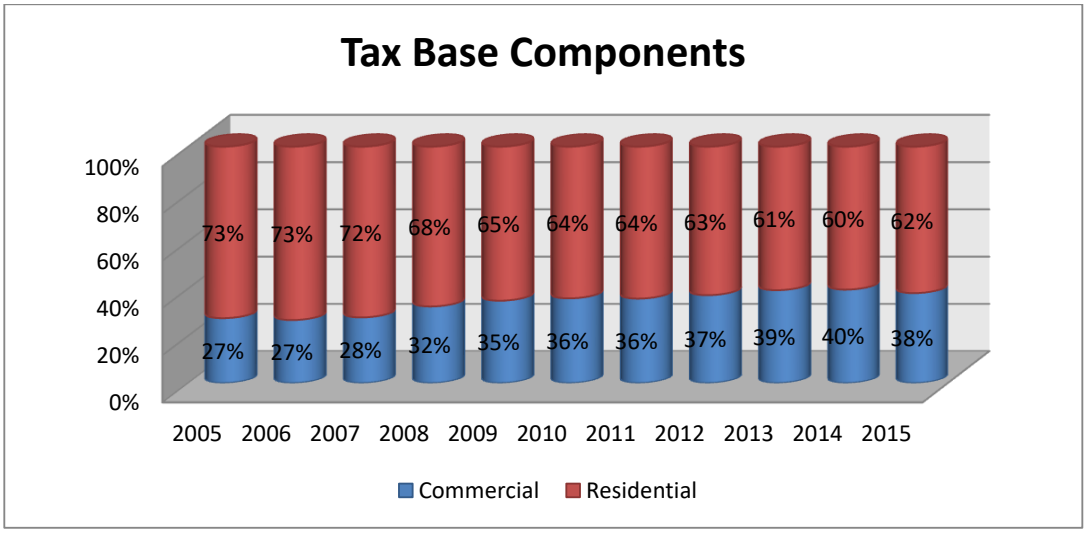
Another indicator, for expected growth in DeSoto, is the growth in number of water customers which has been in line with the increase in housing units and population growth.



Source: DeSoto Public Utility

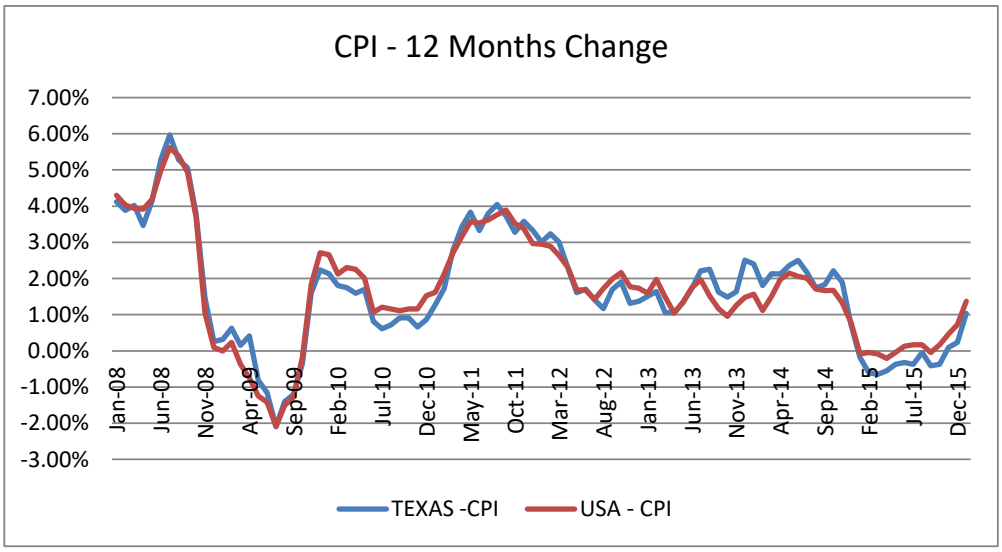
1.3 Tax Base Component:

Growth in Ad Valorem tax is derived from commercial and residential property. The City of DeSoto experienced changes in its tax base components in the past ten years. Taxes from commercial property have increased over that period from 27 percent in 2005 to 38 percent in 2015. Growth in commercial property taxable value increased by 19 percent from 2011 compared to 8 percent increase in taxable value of residential property over the same period.



1.4 Consumer Price Index - CPI

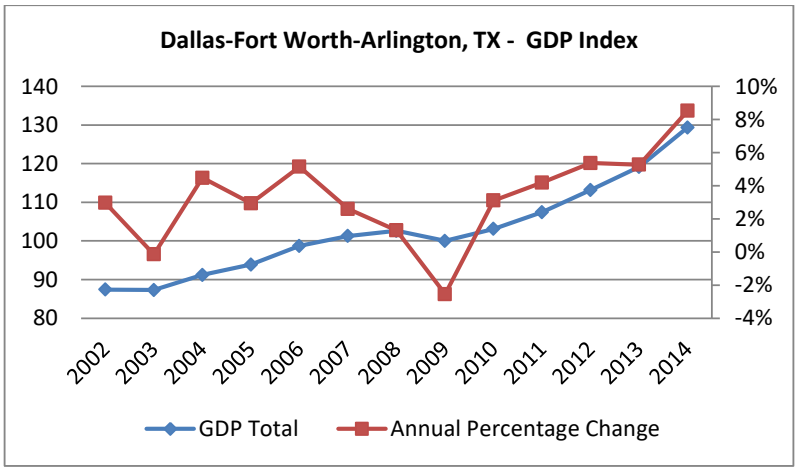
The Consumer Price Index for all urban consumers is an indication of cost of living. The change in the index from year to year is used to measure the cost of living and economic inflation. The graph below compares a 12-months percentage change in the CPI for Texas and U.S.A. The average of the five years 12-Months change for Texas CPI is 1.69 percent. This is considered to be a moderate rate of inflation which would be a driver for businesses and consumer demand and for future property and sales taxes.



Source: U.S. Bureau of Labor Statistics

1.5 Gross Domestic Product - GDP

GDP is one of the most common indicators to gauge the economy's health. The U.S Bureau of Economic Analysis provides the GDP information by Metropolitan Area. The chart below summarizes the changes in GDP index and the annual percentage changes. The data exhibits a healthy economic trend starting in 2010 with 8.53 percent increase in the index from 2013 to 2014.



2. Revenue Analysis:

Forecasting revenue is based on analysis of historical trend, current circumstances and assumptions based on foreseeable economic trend. The forecast takes into consideration the changes in revenue pattern over the past ten years. The historical data period covers the economic recession and the recovery stage where more consistent revenue patterns became more noticeable. As a result the forecasted growth rate for revenue is considered to be a more conservative forecast. A number of economic indicators, which include Consumer Price Index (CPI) and Gross Domestic Product (GDP), were considered in order to assess the overall economic trend.

2.1 Revenue Forecast Assumptions:

The Long Range Financial Forecast is based on different assumptions that were used to build the forecast model. These assumptions are subject to change when the plan is reevaluated or is compared to actual data in the future. Changes to assumptions may also happen if new financial policies are introduced in the future. The base point for the modeling in the plan is the actual data for FY 2015.

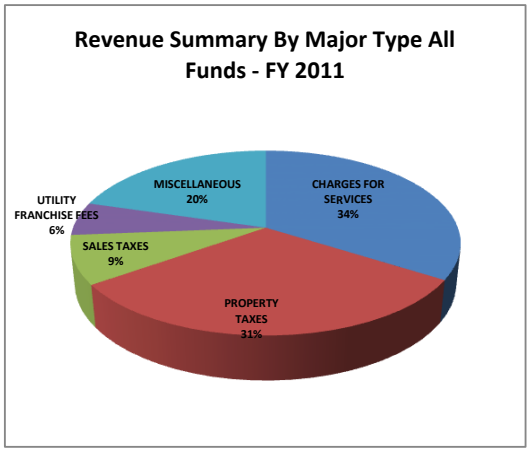
The following assumptions were used to build the forecast model:

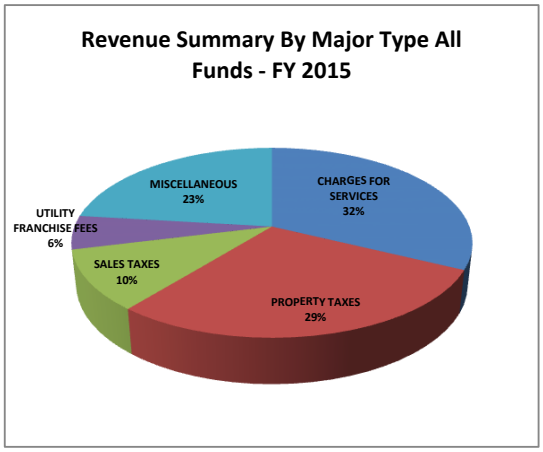
1- Population growth at a steady rate of 1.5%
2- Tax rate will be continually reduced to 0.7399 and maintained the same for five years.
3- Taxable property value will appreciate at a 1.84 percent rate annually.
4- Non-Property taxes are expected to grow annually at 4.72 percent on average.
5- Water rates will be maintained at the same level.
6- The City of DeSoto is planning to issue $32,000,000 in bonds for the next five years to finance capital improvement projects.

2.2 Revenue Trend Analysis:

The following table and charts show a comparison of revenue for FY2011 and FY2015. The percentage of revenue derived from taxes (sales and property) remained around the same average representing about 40 percent of the total revenue. There is a slight change in the percentages of the major types of revenue sources. Revenue from Miscellaneous sources has increeased by three percent, miscellaneous resources include fines and forfeitures, licence and permit fees and hotel taxes. Total revenue has increased by 17.24 percent from $69,370,925 to $81,332,587.

Revenue Type	FY 2011	FY 2015	Change Percentage
CHARGES FOR SERVICES	$ 23,521,487	$ 26,173,030	11.27%
PROPERTY TAXES	$ 21,725,840	$ 23,335,606	7.41%
SALES TAXES	$ 5,897,100	$ 8,361,687	41.79%
UTILITY FRANCHISE FEES	$ 4,027,283	$ 4,650,312	15.47%
MISCELLANEOUS	$ 14,199,217	$ 18,811,951	32.49%
Total	$ 69,370,925	$ 81,332,587	17.24%

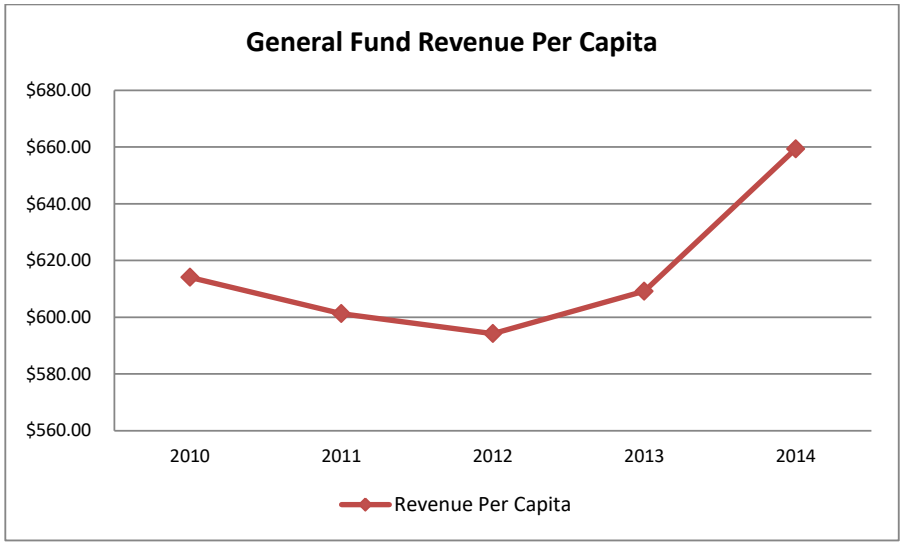




2.3 Revenue Per Capita:

Actual Revenue Per Capita exhibits a decrease between FY2010 and 2012, after which started increasing in FY2013 and 2014. The overall change in General Fund revenue per capita between FY2010 and FY2015 is positive with 7% overall increase.

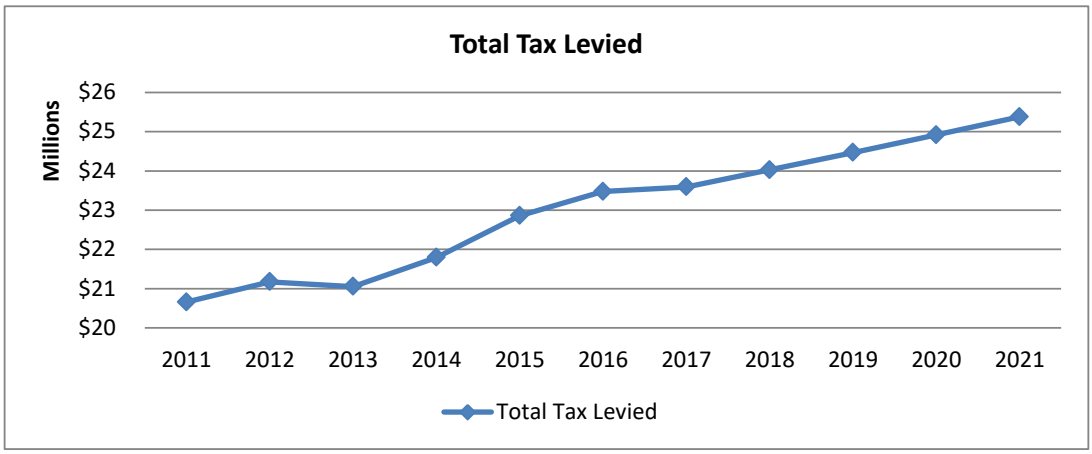
The trend is mainly affected by the change in the revenue derived from Property Tax collections. Property Tax revenue decreased because of lowered assessed valuations and Sales between FY2010 and FY 2012. This trend follows the national economic downturn and the recovery period beginning in fiscal year 2012.



3. Revenue Elements:

3.1 Property Tax Revenue:

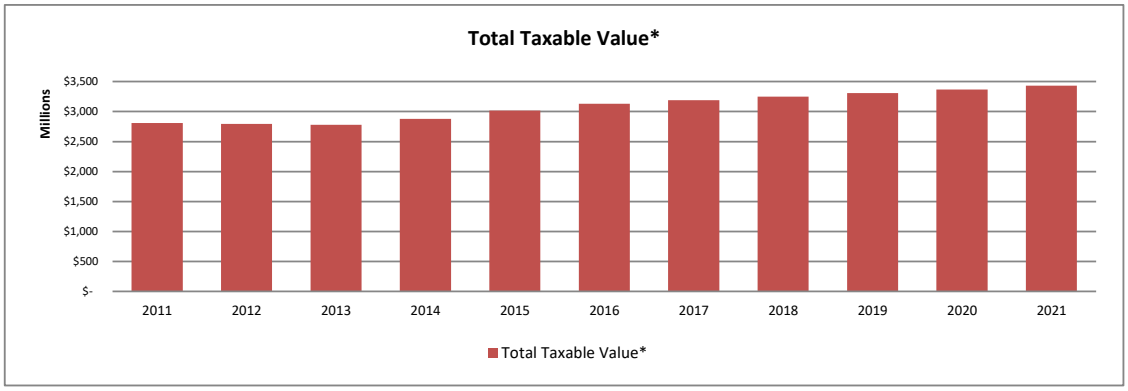
The value of property in the City of DeSoto has generally appreciated in the past 10 years by a total of $503,952,254 rising from $2,626,493,353 in FY 2006 to $3,130,445,607 in FY 2016. The period between 2010 and 2013 witnessed a decline in the property value as a result of the economic downturn at the end of 2008 and 2009. The property value recovered again reaching its highest value of $3,130,445,607 in FY2016.



The following graph shows the historical growth in property value in the past 5-years and the projected growth in value in the future.

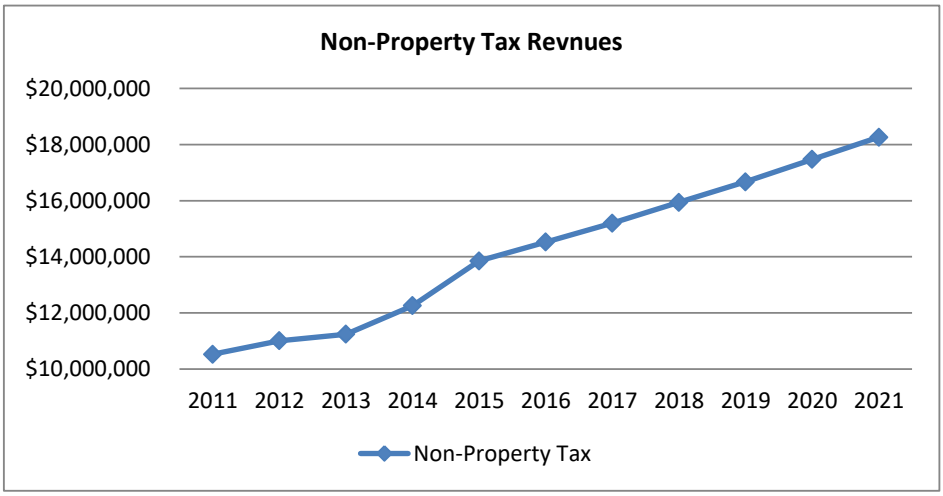
The average growth rate for the past 10-years is 1.84%. This can be used as a conservative Estimated Growth Factor (EGF) for the next five years.

Considering the city's plan to lower the tax rate from 0.7499 to 0.7399 by FY2019, the forecasted revenue from property tax is expected to grow to $25.3 Million in 2021.



3.2 Non-Property Tax Revenues:

Non property tax revenues include sales tax, utility franchise tax and hotel tax. Revenue from Non-Property tax sources have grown from $10.5 M in FY2011 to $13.8 M in FY2015 increasing by 31.7% in the past 5-years. The following chart shows the historical data in the past five years and projected future revenues for Non-Property tax. Revenues are projected to grow by an average of 4.72 percent annually for the next five years.



3.2.1 Sales Tax

Sales Tax revenue for DeSoto has fluctuated in the past 10-years mainly because of the economic recession that affected the revenue between FY2009 and FY2011. The Texas comptroller of Public Accounts provides historical data and a forecast for the next 30 years for the retail sales under Texas Economic Forecast Section. Comparing the annual percentage change in Sales Tax Revenue in the past 10-Yrs for DeSoto and State of Texas, DeSoto has experienced a growth in Sales tax Revenue that is 0.75% less than Texas average. The Sales tax revenue for the next 5-Yrs is forecasted based on the assumption that DeSoto will experience an annual growth percentage in revenue that is 0.75% less than the annual percentage growth for Texas. This will result in estimated growth for sales tax by 5.34% annually.

3.2.2 Utility Franchise Tax:

The utility franchise tax has grown over the past 10 years by 26% from its base year in 2006. As other revenue sources of the city, utility franchise tax collection dropped between FY2010 and FY2012 due to the economic recession. The average annual percentage change in franchise tax for the past 10-years was 2.85%. This percentage will be used as an EGF for the next 5-years.

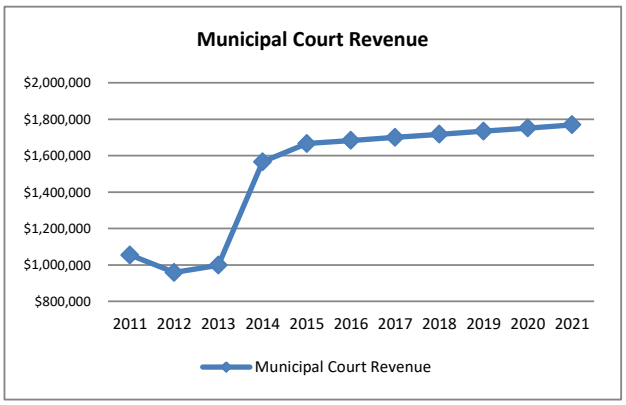
3.2.3 Hotel Tax Revenue:

The current ordinance sets hotel tax fees at 7 percent of taxable hotel revenue. Unlike other revenue sources, Hotel tax revenue experienced a consistent growth over the past 10 years. Tax revenue grew from $248,785 in 2006 to $840,967 in 2015 increasing by 238% from base year 2006. The growth in revenue was due to increase in the number of hotels in DeSoto. The number of hotels in DeSoto increased from 3 in 2006 to 7 Hotels in 2010. No new Hotels in DeSoto since 2010. The estimated growth rate for Hotel tax revenue will be estimated as the average of the percentage increase in tax collections since 2013. The forecast model assumes at least two new hotels will be introduced to the city for the next 5-years.

3.3 Municipal Court Revenue:

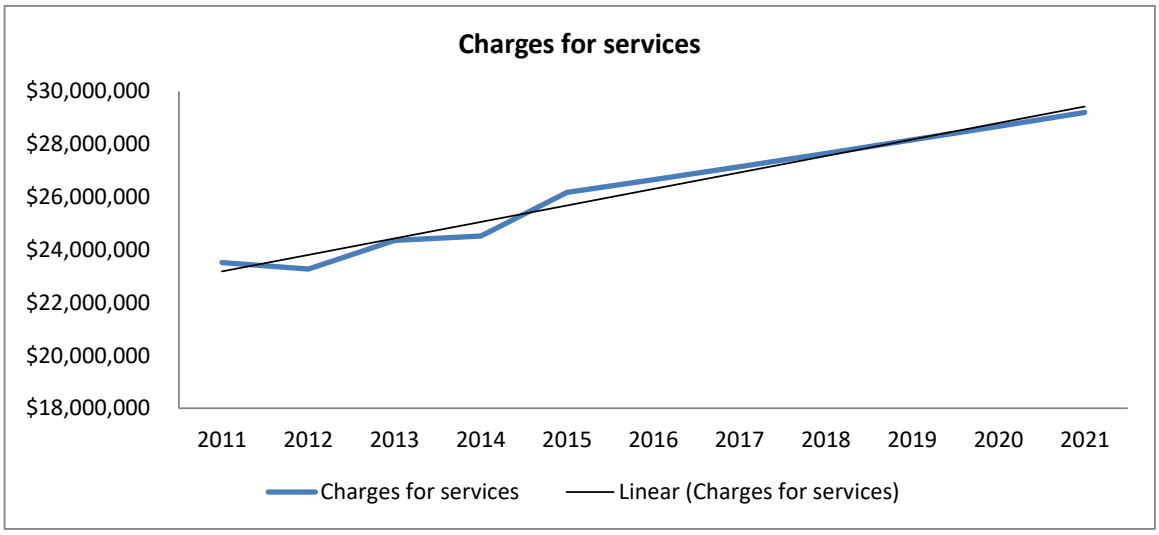
Municipal court revenue experienced an unusual growth rate in 2014 where revenue went from $998,413 in 2013 to $1,565,865 increasing by 57% from previous year. This is mainly attributed to the growth in revenue from Fines and Fees and a change in management and staffing in Municipal Court Department.

The increase in court revenue is 2014 is due to the increase in the number of warrants issued (from 3930 in 2013 to 10096 in 2014) and the increase in the number of collected warrants. New technologies have been employed for collections and staff added for warrant issuances. The average EGF for the past 10 years is 6.02% which most likely won't present the future trend. Collections for Municipal court are expected to slow down after the surge in the past 2-years. The forecast model will assume a 1% annual growth in Municipal Court Revenue.



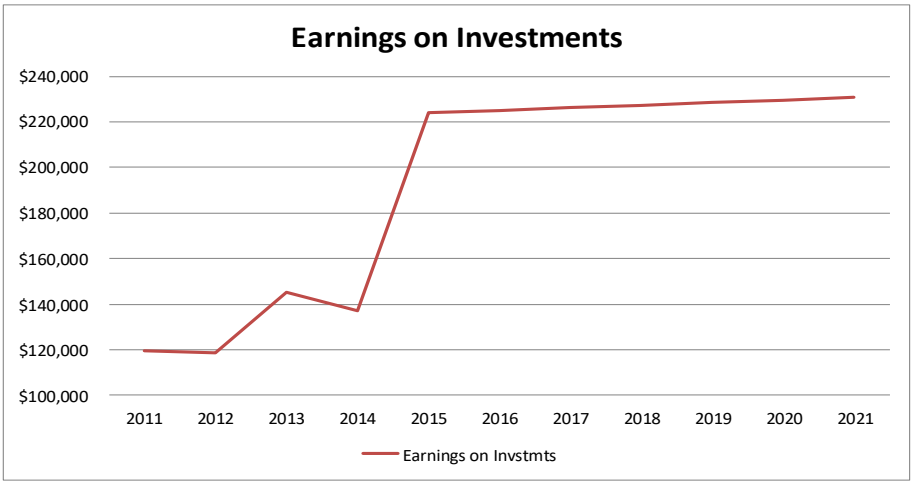
3.4 Charges for Services:

Revenue for this category is derived mainly from water, sewer, drainage services, ambulance service charges, and penalty fees. Estimated Growth Rate (EGR) for charges revenue is estimated at 1.8%, which is the average annual change for years 2006 to 2014. Year 2015 was excluded due to the increase in sewer rate. The forecast is based on the assumption of maintaining the same water rate and the same rate for ambulance service charges.



3.5 Earning on Investments:

Earning on investments has been declining in the past 10-years and it went down from $1.172 M in 2006 to $0.223M in 2015. Revenue from investment earnings will be set at of 0.50% growth for the next 5-years. The City investment policy's first objective is the preservation of capital, safety of principal and security of investments of the City's funds. The portfolio is designed and managed for effective cash management and to be consistent with state and local law.



3.6 Other Revenue Sources:

Revenue from this category is forecasted depending on their specified use and can be classified by funds as follow:

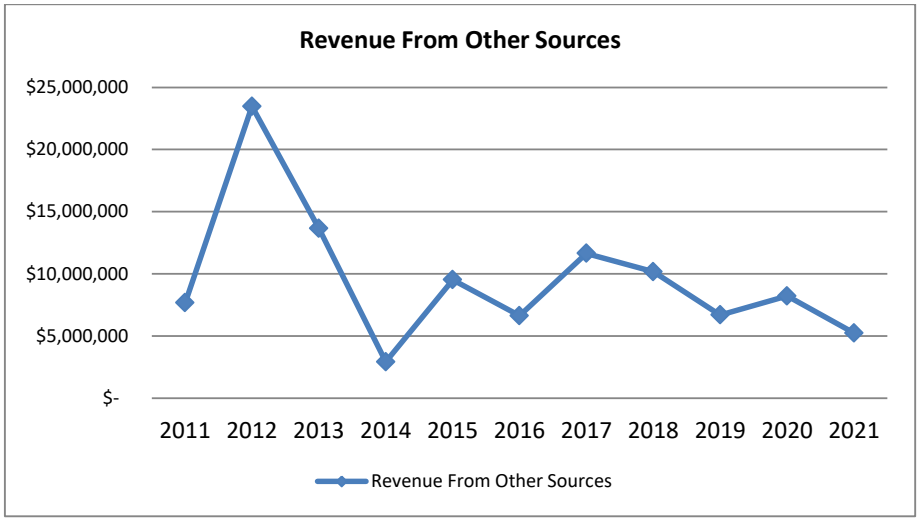
1- General Fund:
   - The general fund receives annual reimbursement for administrative costs from enterprise funds of $1,871,837.
   - Other revenue sources that vary by year include revenues from lease/rent, auction proceeds, training revenue and intergovernmental revenue.

2- Capital Improvement Funds:
   - Proceeds from issuing general obligation, certification of obligation or revenue bonds.
   - Revenue in this category will depend on the City's the Five Year Capital Improvement Plan (CIP).

3- Debt Service Fund:
   - Revenue in this category is property tax revenue allocated to retire the City's debt.

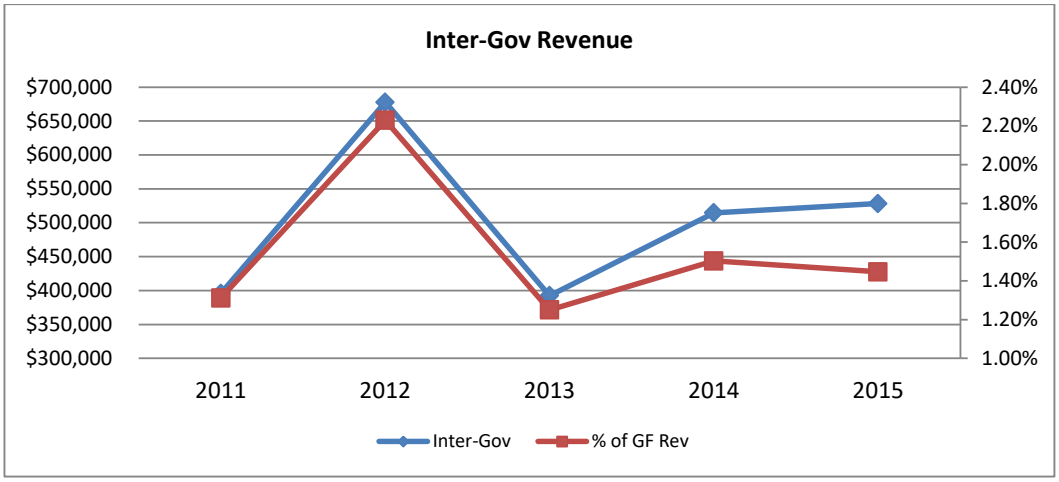
The following table summarizes the projected funding requirements for capital improvement projects and the schedule of futures bonds.

	Projected FY16	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	Proposed FY21	TOTAL
General Obligation Bond Election Projects							
	$2,040,000	$2,500,000	$2,000,000	$2,000,000	$3,000,000	$3,000,000	$14,540,000
Certificates of Obligation Projects							
Total CO Bond Projects	$1,005,000	$5,000,000	$4,000,000	$3,500,000	$3,000,000	$4,000,000	$20,505,000
TOTAL BOND PROJECTS	$3,045,000	$7,500,000	$6,000,000	$5,500,000	$6,000,000	$7,000,000	$35,045,000



3.7 Intergovernmental Revenue:

The ratio, by which the intergovernmental revenue represents out of the total General Fund revenue, shows that the city doesn't rely on resources from other government agencies. Intergovernmental revenue, in the past 5-years, ranged from 1.3% to 2.5% of the total General Fund revenue.



4. Summary of Revenue Forecast

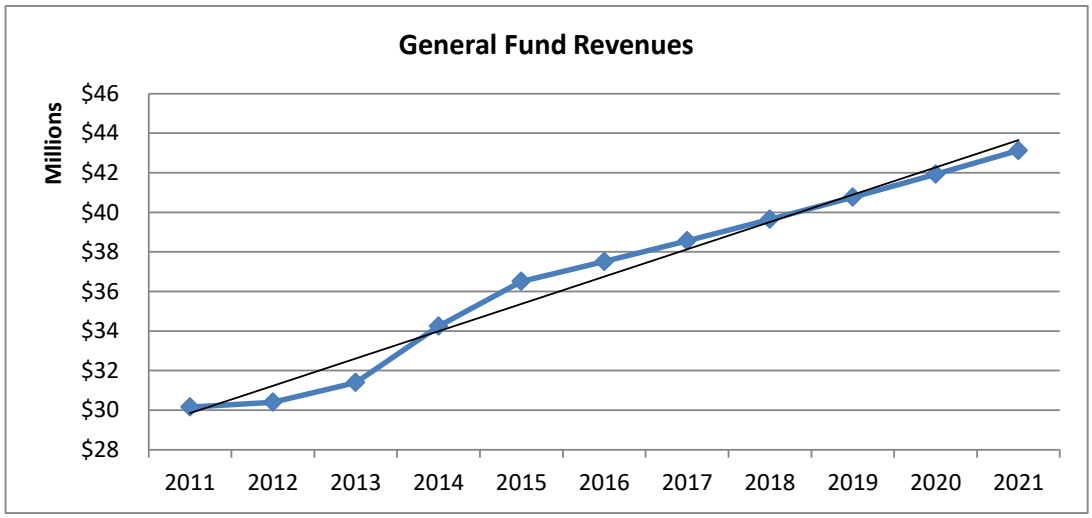
In each revenue forecast category, the following growth rates are included:

- Historical Growth Rate – The cumulative annual rate of growth for the past five years, FY2011-through FY2015.
- Projected Growth Rate – The cumulative annual rate of growth projected for the current five-year forecast, FY2015 through FY2021.

4.1 General Fund Revenues

The General Fund revenue consists of Property Tax, Sales Tax, Licensing, Permit Fees and Charges for Services and Intergovernmental Transfers. Revenues have increased by $6.35 Million between FY2011 and FY2015 marking $36,510,358 in 2015 revenues. Over the next 5-years, General Fund Revenue is expected to grow at an average rate of 2.74 percent annually supported by the increase in assessed property value and projected increase in sales tax revenue.

Historical Growth Rate: 21.0%
Projected Average Growth Rate: 2.79%



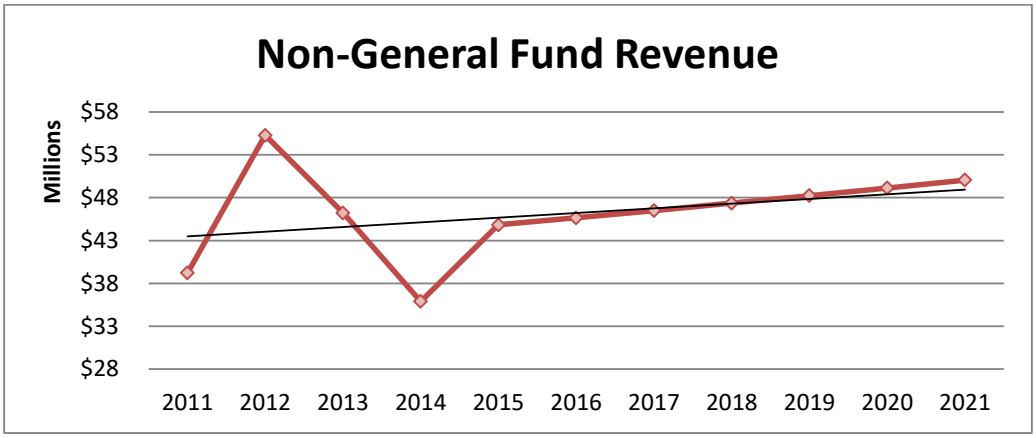
The table below summarizes the historical revenue figures for the past five years and provides a forecast for the future period. The Estimated Growth Factor (EGF) for each category is listed in the last column.

Revenue from General Fund Sources												
Revenue Source	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	EGF
Inter-Governmental	$ 395,754	$ 677,701	$ 392,402	$ 514,680	$ 528,205	$ 533,487	$ 538,822	$ 544,211	$ 549,653	$ 555,149	$ 560,701	1.00%
Property Tax	$ 15,147,908	$ 14,774,132	$ 15,286,002	$ 15,959,378	$ 16,541,609	$ 16,845,974	$ 17,155,940	$ 17,471,609	$ 17,793,087	$ 18,120,480	$ 18,453,897	1.84%
Non Prop. Tax	$ 9,473,589	$ 9,808,787	$ 10,006,699	$ 10,923,138	$ 12,371,779	$ 12,955,727	$ 13,567,237	$ 14,207,611	$ 14,878,210	$ 15,580,461	$ 16,315,859	4.72%
Permits and Fees	$ 795,377	$ 823,229	$ 871,691	$ 1,248,422	$ 1,301,283	$ 1,343,965	$ 1,388,047	$ 1,433,575	$ 1,480,597	$ 1,529,160	$ 1,579,317	3.28%
Municipal Court	$ 976,303	$ 889,401	$ 932,688	$ 1,444,240	$ 1,576,624	$ 1,592,391	$ 1,608,314	$ 1,624,398	$ 1,640,642	$ 1,657,048	$ 1,673,618	1.00%
Charges for services	$ 1,281,569	$ 1,429,425	$ 1,593,498	$ 1,677,826	$ 1,984,854	$ 2,020,581	$ 2,056,952	$ 2,093,977	$ 2,131,668	$ 2,170,038	$ 2,209,099	1.80%
Earnings on Investments	$ 42,634	$ 25,655	$ 38,542	$ 38,486	$ 79,928	$ 80,328	$ 80,328	$ 80,328	$ 80,328	$ 80,328	$ 80,328	0.50%
Contributions/donations	$ -	$ 1,566	$ 14,697	$ 16,717	$ 14,765	$ 14,765	$ 14,765	$ 14,765	$ 14,765	$ 14,765	$ 14,765	0.00%
Other	$ 2,048,601	$ 1,977,073	$ 2,264,566	$ 2,420,932	$ 2,111,310	$ 2,132,423	$ 2,153,747	$ 2,175,285	$ 2,197,037	$ 2,219,008	$ 2,241,198	1.00%
Total	**$ 30,161,736**	**$ 30,406,968**	**$ 31,400,785**	**$ 34,243,819**	**$ 36,510,358**	**$ 37,519,642**	**$ 38,563,754**	**$ 39,645,359**	**$ 40,765,587**	**$ 41,926,038**	**$ 43,128,382**	
Growth % In GF Revenue		0.81%	3.16%	8.30%	6.21%	2.69%	2.71%	2.73%	2.75%	2.77%	2.79%	

4.2 Non-General Fund Revenues

The major revenue generated from non-General Fund sources include the Enterprise Funds which generates an average $20 Million a year. Issuance of bonds has also contributed to the fluctuation in revenue figures in the past 5-years. The graph shows the historical and projected Non-General Fund Revenues. The projection assumes that the City of DeSoto will issue approximately of $35.0 million in bonds in the next five years.

Historical Growth Rate: 14.3%
Average Projected Growth Rate: 1.8%



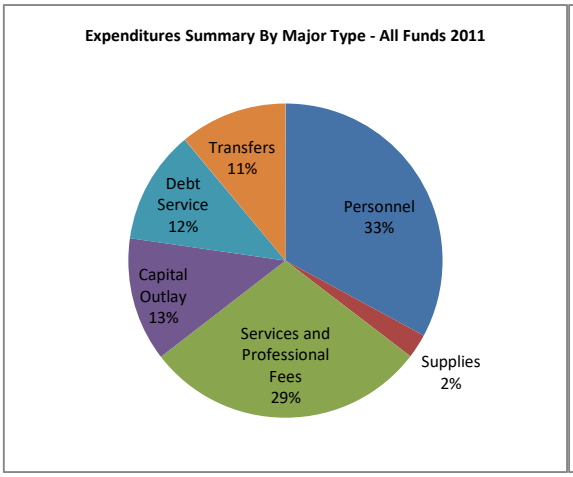
Historical and forecasted Non-General Fund revenues listed are listed below. Under the assumption of having bonds issued for the next five years, the revenue from other sources is set to 2.0% EGF.

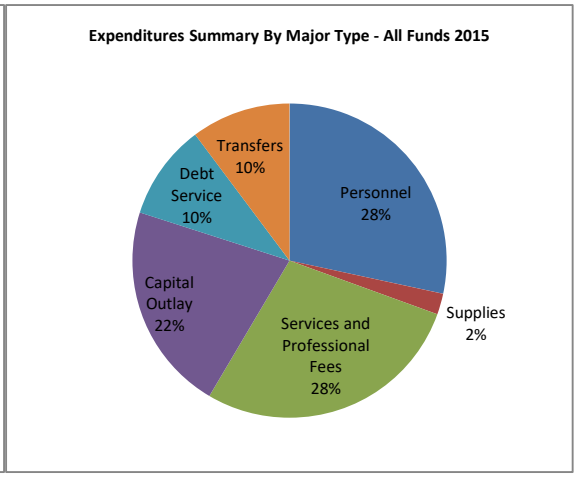
Revenue from Non-General Fund Sources												
Revenue Source	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	EGF
Inter-Governmental	$ 3,376,342	$ 3,475,722	$ 3,844,263	$ 4,407,523	$ 4,674,457	$ 4,721,201	$ 4,768,413	$ 4,816,097	$ 4,864,258	$ 4,912,901	$ 4,962,030	1.00%
Property Tax	$ 6,577,932	$ 7,078,068	$ 6,671,119	$ 6,545,405	$ 6,793,998	$ 6,919,007	$ 7,046,317	$ 7,175,969	$ 7,308,007	$ 7,442,475	$ 7,579,416	1.84%
Non Prop. Tax	$ 1,048,086	$ 1,198,130	$ 1,232,878	$ 1,336,398	$ 1,481,187	$ 1,551,099	$ 1,624,311	$ 1,700,978	$ 1,781,265	$ 1,865,340	$ 1,953,384	4.72%
Permits and Fees	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3.28%
Municipal Court	$ 78,173	$ 69,133	$ 65,725	$ 121,625	$ 89,914	$ 90,814	$ 91,722	$ 92,639	$ 93,565	$ 94,501	$ 95,446	1.00%
Charges for services	$ 22,239,917	$ 21,839,832	$ 22,758,939	$ 22,841,887	$ 24,188,176	$ 24,623,563	$ 25,066,788	$ 25,517,990	$ 25,977,314	$ 26,444,905	$ 26,920,913	1.80%
Earnings on Investments	$ 76,827	$ 92,737	$ 106,809	$ 98,639	$ 144,060	$ 144,780	$ 145,504	$ 146,231	$ 146,963	$ 147,697	$ 148,436	0.50%
Contributions/donations	$ 193,227	$ 32,531	$ 143,301	$ 47,703	$ 42,285	$ 42,285	$ 42,285	$ 42,285	$ 42,285	$ 42,285	$ 42,285	0.00%
Other	$ 5,618,486	$ 21,487,382	$ 11,390,041	$ 504,159	$ 7,409,186	$ 7,557,370	$ 7,708,517	$ 7,862,688	$ 8,019,941	$ 8,180,340	$ 8,343,947	2.00%
Total	**$ 39,209,190**	**$ 55,273,535**	**$ 46,213,074**	**$ 35,903,337**	**$ 44,823,264**	**$ 45,650,120**	**$ 46,493,857**	**$ 47,354,878**	**$ 48,233,599**	**$ 49,130,445**	**$ 50,045,858**	1.80%

5. Expenditures Trend Analysis

Expenditures are classified into five main categories based on its type. The main categories are Personnel, Supplies, Services and Professional Fees, Capital Outlay, Debt Service, and Transfers to other funds.
The following table and charts show a comparison of expenditures breakdown for FY2011 and FY2015. The chart shows a change in expenditures allocation since 2011. The change is mainly in personnel and capital outlay expenditures. Funds allocated for personnel expenditures has dropped by 5 percent in 2015 compared to 2011. The capital outlay portion of the actual total expenditures has increased by 9 percent in 2015 compared to 2011. The table provides the increase in total by category over the same comparison period of fiscal year 2011 and 2015.

Expenditure Type	FY2011	FY2015	Increase
Personnel	$ 25,724,272	$ 28,068,574	9.11%
Supplies	$ 1,942,063	$ 2,132,041	9.78%
Services and Professional Fees	$ 22,772,582	$ 27,653,946	21.44%
Capital Outlay	$ 9,964,168	$ 21,195,293	112.72%
Debt Service	$ 9,128,921	$ 9,717,098	6.44%
Transfers	$ 8,638,191	$ 10,109,077	17.03%
Total	$ 78,170,197	$ 98,876,028	26.49%





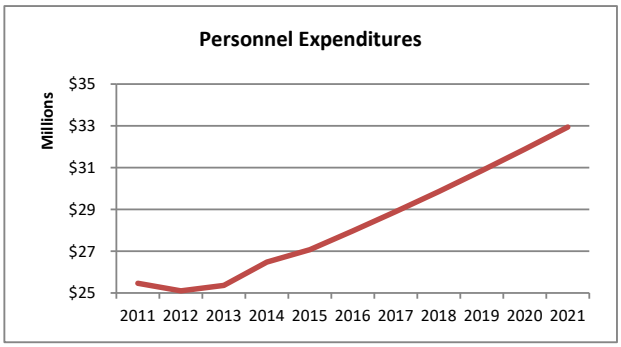
5.1 Personnel Expenditures:

Personnel expenditures are comprised mainly of salaries and benefits. Between 2011 and 2015 personnel cost has increased by 6.3 percent. The main drivers for the increase are the salaries and the cost of group insurance. Group insurance cost has increased by 42 percent in the past 5 years, although insurance rates have increased, the city maintained the same plan rate for the employees. Salaries have increased due to the increase in number of employees by 7 percent in the past 5 years from 322 in 2011 to 345 in 2015. The city as well has applied 1 percent salary increase over the past 3 years. The TMRS has lowered the city's contribution rate from 12.16 in 2012 to 10.53 percent in 2016.

Forecasting future personnel expenditures is based on the following assumptions:

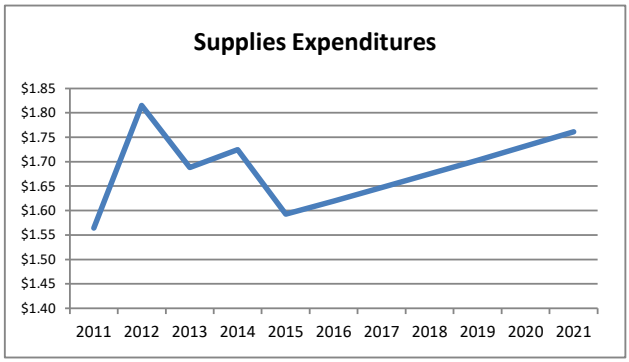
- 1 percent annual salary increase.
- 15 percent Annual increase in Insurance cost
- 12 percent TMRS contribution
- Addition of 18 full time positions over the next 5 years with average estimated cost per employee of $80,000.

Forecasted future expenditures is estimated using an average annual growth rate for Personnel expenditures of 3.32 percent and accumulated cost of $240,000 to reflect the increase in staffing between 2016 and 2021. The growth rate was estimated using the assumptions mentioned above on weighted average basis.



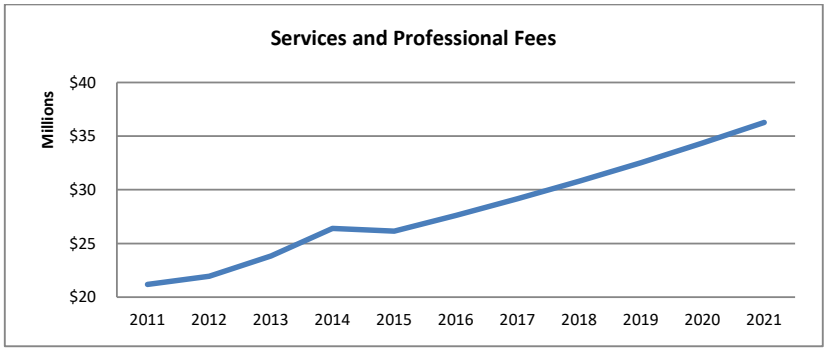
5.2 Supplies Expenditures:

Supplies consist mainly of fuel, office equipment, clothing and computers. On average, 20-25 percent of the supplies expenditures are Fuel expenditures. Supplies expenditure is forecasted based on the changes in CPI for all urban consumers. The estimated increase in future cost of supplies is based on a steady rate of 1.69 percent.



5.3 Services and Professional fees

The cost of service and professional fees consists of water and sanitation service fee due external utility service providers which was about $8.8 Million in FY 2015, reimbursement to General Fund, utilities, collection fees and professional services. These costs are about 60 percent on average of the total service and professional fees. Based on water rate study, the Dallas Water Utility (DWU) and Trinity River Authority rates are projected to increase annually by 5 Percent and 7.5 Percent respectively for the next 5-years. On average Services and Professional Fees are expected to grow annually by 3.04 percent.



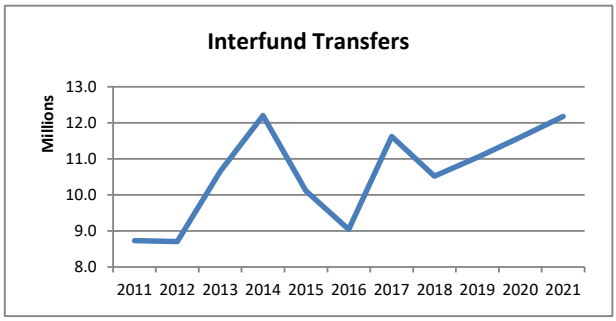
5.4 Capital Outlay

For the next five years the Capital Improvement Plan includes various capital improvement projects detailed in budget. Below is a summary of projected bond project issuances through fiscal year 2021. The City is also determining whether funding some capital projects with current reserves will ease the debt burden of the City.

PROPOSED BOND PROJECTS - ISSUANCE PLAN - FY 2016-2021							
	Projected FY16	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	Proposed FY21	TOTAL
General Obligation Bond Election Projects							
	$2,040,000	$2,500,000	$2,000,000	$2,000,000	$3,000,000	$3,000,000	$14,540,000
Certificates of Obligation Projects							
Total CO Bond Projects	$1,005,000	$5,000,000	$4,000,000	$3,500,000	$3,000,000	$4,000,000	$20,505,000
TOTAL BOND PROJECTS	$3,045,000	$7,500,000	$6,000,000	$5,500,000	$6,000,000	$7,000,000	$35,045,000

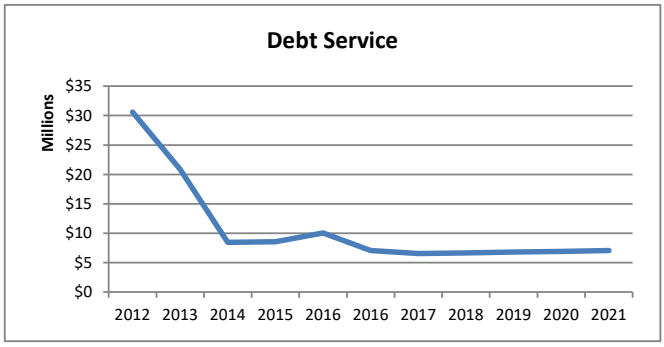
5.5 Inter-fund Transfers

Inter-Fund transfer includes transfers to capital projects, energy management, enterprise and general government equipment replacement funding. The scheduled transfers are projected to increase by 5 percent annually.



5.6 Debt Service

Expenditures in this category include bond's principal and interest payments and bond issue costs.
Forecasted expenditures in Debt Service are based on projected tax rate and projected assessed value of property. The following graph summarizes the debt service expenditures for the next 5 years.



6. Summary of Expenditures Forecast:

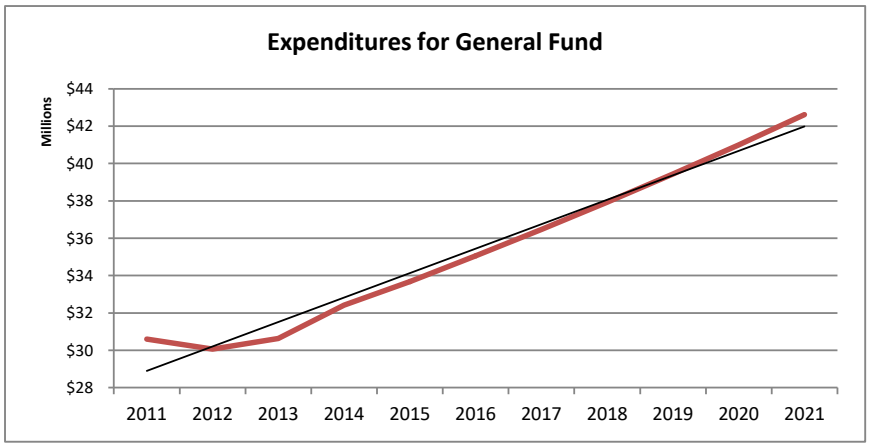
In each expenditures forecast category, the following growth rates are included:

- Historical Growth Rate – The cumulative annual rate of growth for the past five years, FY2011-through FY2015.
- Projected Growth Rate – The cumulative annual rate of growth projected for the current five-year forecast, FY2015 through FY2021.

6.1 General Fund Expenditures:

The General Fund expenditure has increased by $3.10 Million between FY2011 and FY2015 marking $33,688,582 in 2015 expenditures.

Historical Growth Rate: 10.1%
Projected Growth by 2021: 26.5%



The table below summarizes the historical expenditure figures for the past five years and provides a forecast for the future period. The Estimated Growth Factor (EGF) for each category is listed in the last column.

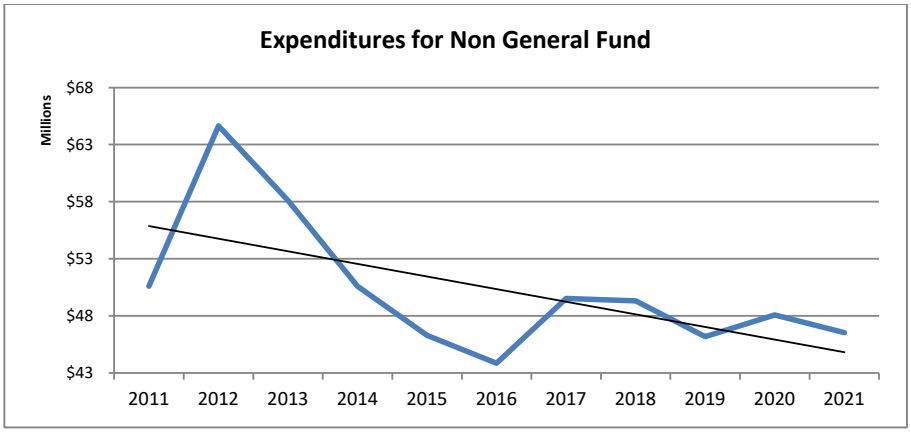
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	E.G.F
Personnel	$20,893,572	$20,434,738	$20,494,745	$21,241,811	$21,984,800	$22,901,363	$23,848,355	$24,826,787	$25,837,704	$26,882,183	$27,961,338	3.32%
Supplies	$ 924,730	$ 911,451	$ 911,770	$ 999,329	$ 898,541	$ 913,726	$ 929,168	$ 944,871	$ 960,839	$ 977,078	$ 993,590	1.69%
Services and Professional Fees	$ 3,848,152	$ 3,951,241	$ 4,854,102	$ 5,736,484	$ 5,390,928	$ 5,554,813	$ 5,723,679	$ 5,897,679	$ 6,076,968	$ 6,261,708	$ 6,452,064	3.04%
Capital Outlay	$ 17,866	$ 51,328	$ 19,647	$ 186,028	$ 184,444	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	CIP*
Debt Service	$ 51,039	$ 51,673	$ 50,606	$ 51,173	$ 51,673	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	I&S*
Transfers	$ 4,859,799	$ 4,670,523	$ 4,308,947	$ 4,205,122	$ 5,178,195	$ 5,437,105	$ 5,708,960	$ 5,994,408	$ 6,294,129	$ 6,608,835	$ 6,939,277	5%
TOTAL	$30,595,158	$30,070,953	$30,639,816	$32,419,946	$33,688,582	$35,067,007	$36,470,163	$37,923,746	$39,429,640	$40,989,804	$42,606,269	

CPI* Allocated amount based on historical trend
I&S* Allocated amount based on historical trend

6.2 Non-General Fund Expenditures

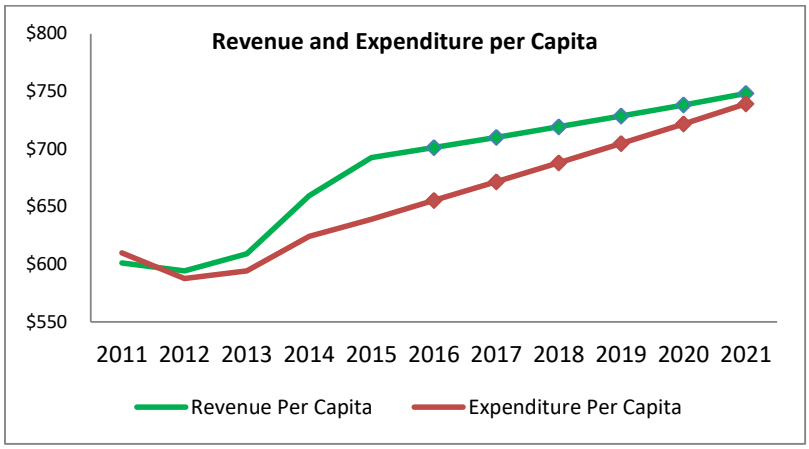
Non-General Fund expenditures mainly include the capital outlay projects and debt service. The expenditures pattern varies because of different scheduled capital projects.

Historical Growth Rate: -8.46%
Projected Growth Rate: 0.50%



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	E.G.F
Personnel	$ 4,576,473	$ 4,673,966	$ 4,863,872	$ 5,240,177	$ 5,091,514	$ 5,313,885	$ 5,543,639	$ 5,781,021	$ 6,026,283	$ 6,279,689	$ 6,541,508	3.32%
Supplies	$ 639,194	$ 903,674	$ 776,292	$ 724,970	$ 694,085	$ 705,815	$ 717,743	$ 729,873	$ 742,208	$ 754,751	$ 767,507	1.69%
Services and Professional Fees	$17,330,381	$17,997,537	$18,975,306	$20,659,954	$20,767,513	$21,398,845	$22,049,370	$22,719,671	$23,410,349	$24,122,024	$24,855,333	3.04%
Capital Outlay	$11,262,811	$ 6,490,492	$ 6,323,405	$ 7,617,567	$ 6,316,732	$ 4,300,000	$ 9,300,000	$ 7,800,000	$ 3,300,000	$ 3,800,000	$ 800,000	CIP*
Debt Service	$12,911,349	$30,531,527	$20,804,336	$ 8,371,799	$ 8,508,945	$ 6,983,503	$ 6,475,587	$ 6,595,937	$ 6,718,503	$ 6,843,326	$ 6,970,447	I&S*
Transfers	$ 3,871,998	$ 4,034,706	$ 6,348,842	$ 7,998,786	$ 4,930,918	$ 5,177,464	$ 5,436,337	$ 5,708,154	$ 5,993,562	$ 6,293,240	$ 6,607,902	5%
TOTAL	**$50,592,207**	**$64,631,902**	**$58,092,053**	**$50,613,253**	**$46,309,707**	**$43,879,512**	**$49,522,677**	**$49,334,656**	**$46,190,905**	**$48,093,030**	**$46,542,697**	

The following chart summaries the historical and the forecasted revenue and expenditures per capita in the period between 2011 and 2021.



GENERAL

FUND

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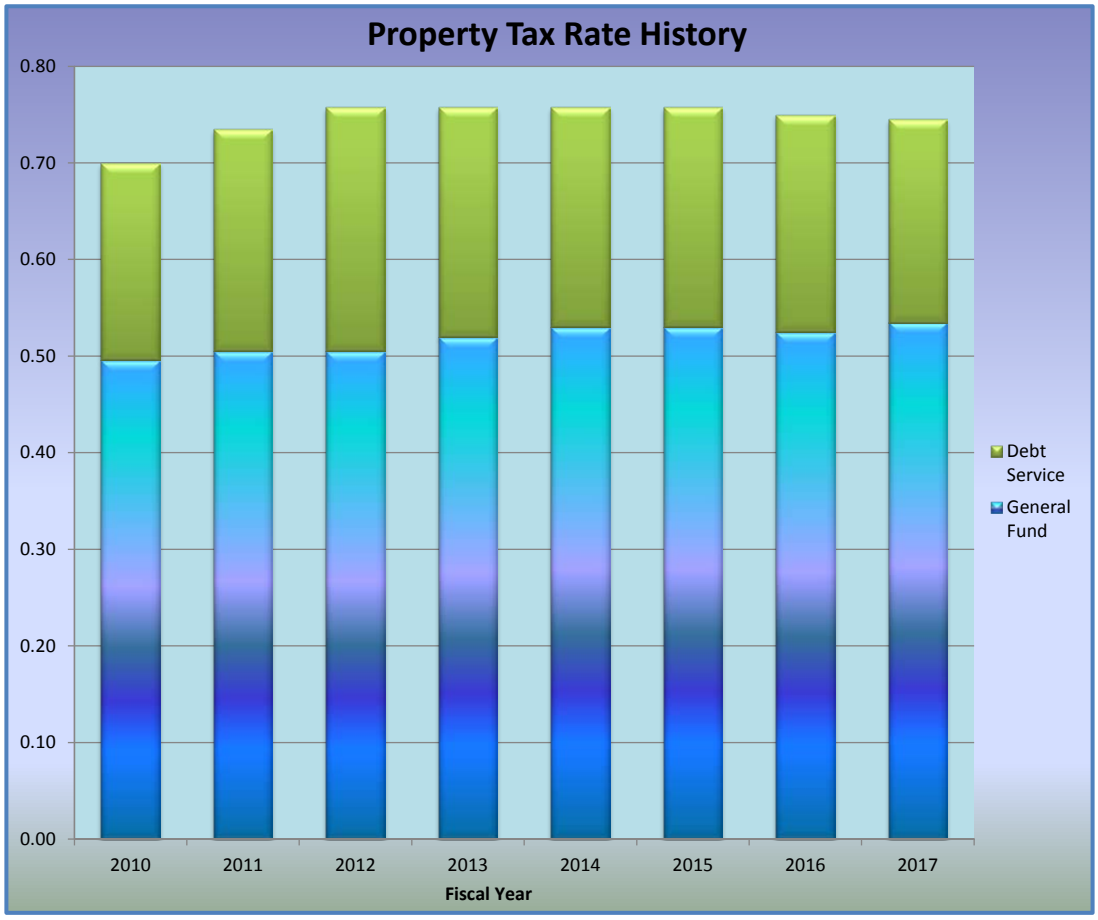
CITY OF DESOTO

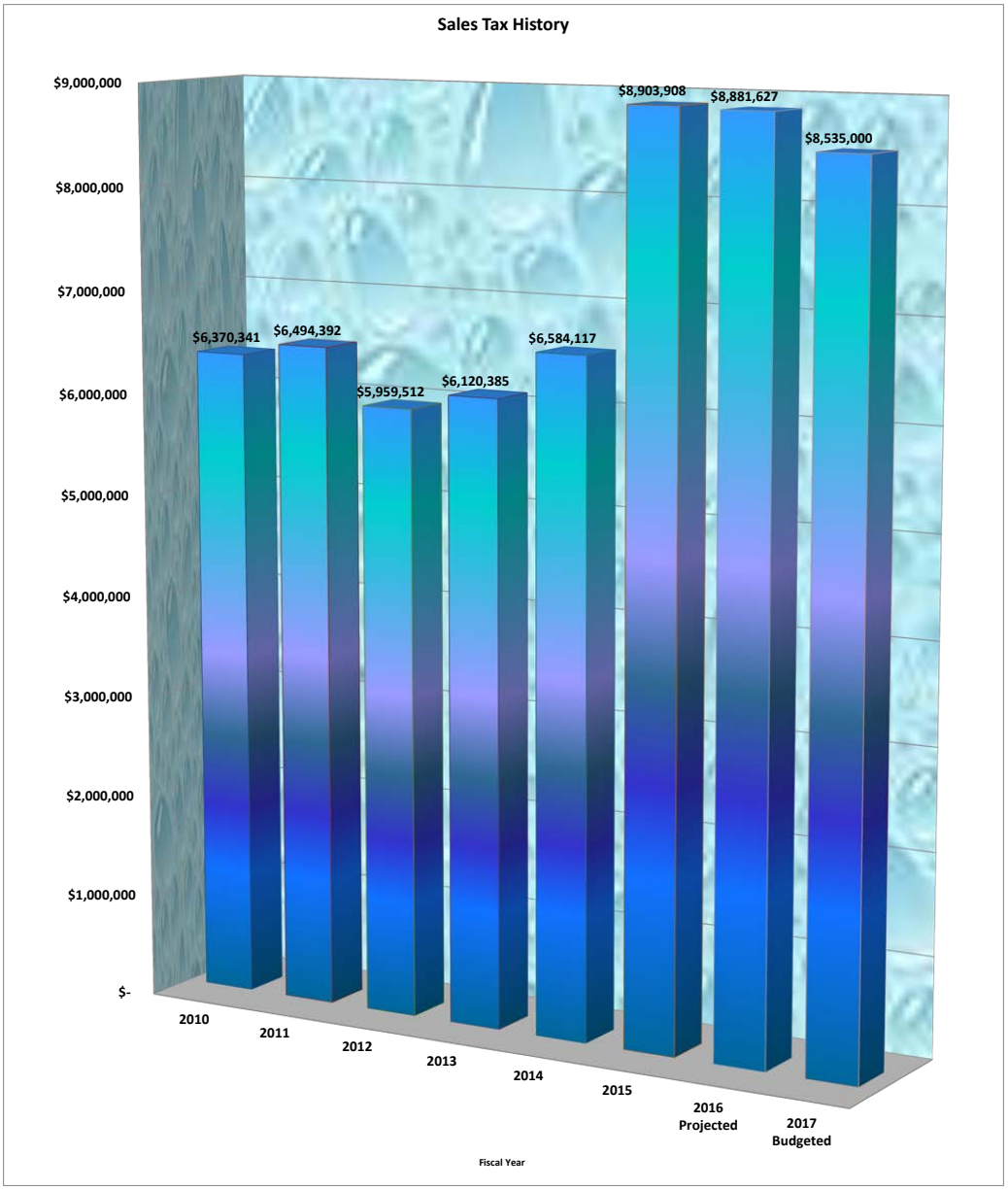
GENERAL FUND
101 - 102
SUMMARY

LINE ITEMS	Actuals FY 2015	Actuals FY 2016	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$10,423,681**	**$13,285,095**	**$13,285,095**	**$13,285,095**	**$14,340,697**	**$ 12,541,980**
REVENUES						
PROPERTY TAXES	$16,541,609	$16,880,059	$16,210,002	$16,872,363	$18,045,887	$18,215,503
FRANCHISE FEES	$4,650,312	$4,129,531	$4,005,719	$4,128,959	$3,902,290	$4,006,719
SALES TAXES	$7,721,467	$7,434,323	$6,981,000	$7,434,327	$7,085,000	$7,085,000
LICENSES & PERMITS	$1,301,283	$1,280,155	$1,054,150	$1,279,988	$954,150	$924,150
ADMINISTRATIVE FEE REIMBURSEMENTS	$1,871,837	$1,871,837	$1,871,837	$1,871,837	$1,871,837	$1,871,837
FINES & FORFEITURES	$1,576,624	$1,358,874	$1,395,000	$1,358,789	$1,382,000	$1,380,000
INTERGOVERNMENTAL	$528,205	$549,279	$444,807	$549,269	$456,550	$456,550
INTEREST REVENUES	$79,928	$99,815	$45,400	$99,820	$50,300	$50,300
CHARGES FOR SERVICES	$1,703,143	$1,849,831	$1,478,000	$1,838,200	$1,503,000	$1,528,000
RECREATION FEES	$281,711	$285,730	$244,550	$285,649	$245,750	$245,750
MISCELLANEOUS	$254,238	$415,955	$409,046	$415,813	$328,200	$328,200
INTERFUND TRANSFERS	$39,639	$50,979	$36,300	$36,300	$37,500	$37,500
SOURCES	**$36,549,996**	**$36,206,367**	**$34,175,811**	**$36,171,314**	**$35,862,464**	**$36,129,509**
TOTAL AVAILABLE RESOURCES	**$ 46,973,677**	**$ 49,491,462**	**$ 47,460,906**	**$ 49,456,409**	**$ 50,203,161**	**$48,671,489**
APPROPRIATIONS						
PERSONNEL	$21,983,591	$22,598,443	$23,031,130	$22,587,872	$24,161,624	$24,440,752
SUPPLIES	$898,541	$856,752	$1,137,891	$865,162	$1,103,127	$1,140,980
SERVICES & PROFESSIONAL FEES	$5,139,697	$5,033,930	$5,426,135	$5,046,582	$5,526,101	$5,287,836
CAPITAL OUTLAY	$91,078	$32,213	$337,704	$26,000	$70,000	$113,403
TRANSFERS TO OTHER FUNDS	$4,128,195	$4,357,574	$4,348,053	$4,356,804	$4,868,422	$5,092,614
DEBT SERVICE	$51,673	$50,473	$50,473	$52,839	$50,907	$51,274
OPERATING EXPENDITURES	**$32,292,775**	**$32,929,386**	**$34,331,386**	**$32,935,259**	**$35,780,181**	**$36,126,859**
USES OF FUND BALANCE						
FICA EXP.-EMPLOYER	$738	$10,241	$0	$10,240	$0	$0
WORKER'S COMPENSATION	$47	$824	$0	$777	$0	$0
TMRS-EMPLOYER	$424	$12,399	$0	$12,399	$0	$0
FINAL BENEFIT PAY EXPENSE	$0	$117,746	$118,767	$117,746	$0	$0
REPAIR & MAINTENANCE	$0	$52,818	$60,000	$53,000	$0	$0
CONSULTANT SERVICES	$0	$68,955	$167,000	$69,000	$0	$0
BRUSH REMOVAL	$15,000	$0	$0	$0	$0	$0
CLAIMS/LITIGATION EXP.	$0	$40,613	$40,614	$40,613	$0	$0
SUMMER INTERN PROGRAM	$9,651	$16,120	$12,500	$16,120	$16,000	$16,000
ECONOMIC INCENTIVES	$128,057	$0	$0	$0	$0	$0
BUSINESS GRANTS	$9,517	$20,142	$28,325	$20,142	$5,000	$0
OTHER CONTRACTUAL SERVICES	$40,000	$0	$0	$0	$0	$0
COMPREHENSIVE PLAN	$49,007	$0	$0	$0	$0	$0
CAPITAL OUTLAY	$43,651	$59,653	$90,000	$59,655	$110,000	$110,000
STREET INFRASTRUCTURE IMPROVES	$49,715	$0	$0	$0	$0	$0
TRANS TO 412 ELECTRONIC EQUIP	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
TRANS TO 417-PARKLAND DEDICATI	$0	$1,030,761	$1,030,761	$1,030,761	$0	$0
TRANS TO 486-GENERAL CIP	$0	$0	$0	$0	$1,000,000	$0
TRANS TO 108-STABILIZATION FD	$550,000	$250,000	$250,000	$250,000	$250,000	$250,000
TOTAL USES OF FUND BALANCE	**$1,395,807**	**$2,180,271**	**$2,297,967**	**$2,180,453**	**$1,881,000**	**$876,000**
TOTAL APPROPRIATIONS	**$33,688,582**	**$35,109,657**	**$36,629,353**	**$35,115,712**	**$37,661,181**	**$37,002,859**
FUND BALANCE-ENDING	**$13,285,095**	**$14,381,805**	**$10,831,553**	**$14,340,697**	**$12,541,980**	**$11,668,631**
Reserve Requirement - 60 days of Expenditures	**5,308,401**	**5,413,050**	**5,643,516**	**5,414,015**	**5,881,674**	**5,938,662**
Reserve Requirement %	**16%**	**16%**	**16%**	**16%**	**16%**	**16%**
Amount over/(under) Reserve Requirement	**7,976,694**	**8,968,755**	**5,188,037**	**8,926,682**	**6,660,307**	**5,729,969**
Actual # days covered	**150**	**159**	**115**	**159**	**128**	**118**
Actual Total Reserve %	41%	44%	32%	44%	35%	32%

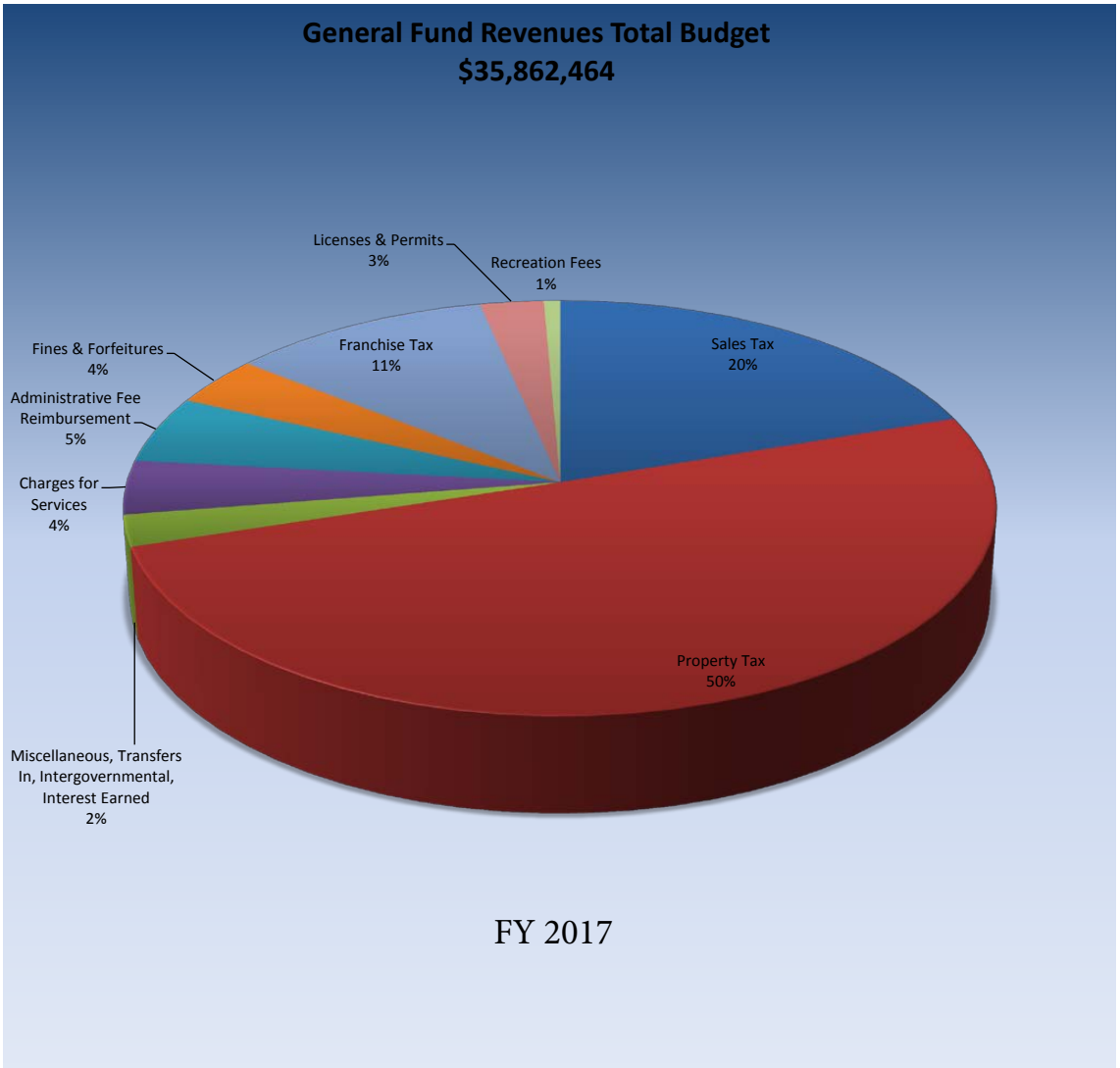


Fiscal Yr	General Fund	Debt Service	Total
2010	0.49592	0.20381	0.69973
2011	0.50492	0.23020	0.73512
2012	0.50490	0.25250	0.75740
2013	0.51990	0.23750	0.75740
2014	0.53030	0.22710	0.75740
2015	0.53030	0.22710	0.75740
2016	0.52490	0.22500	0.74990
2017	0.53490	0.21000	0.74490

The General Fund FY 2017 tax rate of 53.49 cents per $100 valuation for Maintenance and Operations will increase by 1.0 cents per $100 valuation when compared to the FY 2016 tax rate. The Debt Service Fund Proposed FY 2017 tax rate of 21.00 cents per $100 valuation for principal and interest payments on bonded debt will also decrease by 1.50 cents per $100 valuation as compared to the FY 2016 tax rate.



Fiscal Year	Sales Tax
2010	$ 6,370,341
2011	$ 6,494,392
2012	$ 5,959,512
2013	$ 6,120,385
2014	$ 6,584,117
2015	$ 8,903,908
2016 Projected	$ 8,881,627
2017 Budgeted	$ 8,535,000


General Fund Revenues Total Budget
$35,862,464
Licenses & Permits
3%
Recreation Fees
1%
Sales Tax
20%
Franchise Tax
11%
Fines & Forfeitures
4%
Administrative Fee
Reimbursement
5%
Charges for
Services
4%
Property Tax
50%
Miscellaneous, Transfers
In, Intergovernmental,
Interest Earned
2%

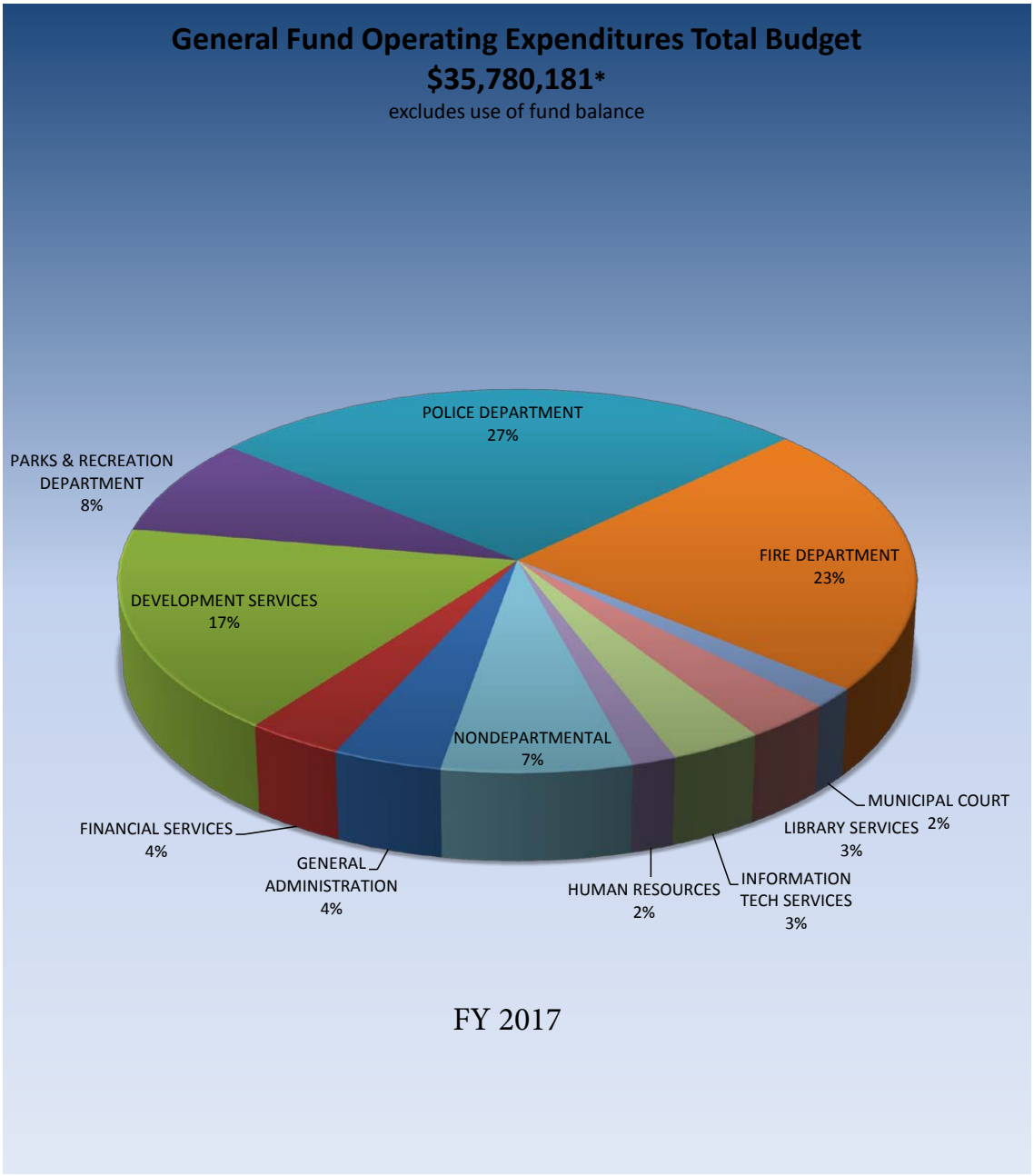
FY 2017

CITY OF DESOTO
GENERAL FUND
101 - 102
REVENUES BY CATEGORY

LINE ITEM REVENUES	Actual FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FRANCHISE-ELECTRIC UTILITIES	$1,501,830	$1,465,000	$1,495,900	$1,465,000	$1,465,000
FRANCHISE-NATURAL GAS UTILITY	$532,372	$450,000	$443,205	$450,000	$450,000
FRANCHISE-TELPHONE UTILITIES	$265,351	$250,000	$257,225	$250,000	$250,000
FRANCHISE-CABLE TELEVISION	$838,615	$735,000	$826,910	$775,000	$736,000
FRANCHISE-W & S UTILITIES(502)	$1,105,719	$1,105,719	$1,105,719	$962,290	$1,105,719
E911 REVENUE-DESOTO	$406,426	$0	$0	$0	$0
FRANCHISE FEES	**$4,650,312**	**$4,005,719**	**$4,128,959**	**$3,902,290**	**$4,006,719**
CURRENT TAXES	$15,621,567	$16,191,709	$16,677,790	$17,946,600	$18,161,959
PROPERTY TAX CONTRA	$0	($910,251)	($910,071)	($859,257)	($875,000)
PAYMENT IN LIEU OF PROP. TAXES	$688,544	$688,544	$688,544	$688,544	$688,544
DELINQUENT TAXES	$127,140	$140,000	$299,800	$165,000	$140,000
PENALTIES & INTEREST	$104,357	$100,000	$116,300	$105,000	$100,000
PROPERTY TAXES	**$16,541,609**	**$16,210,002**	**$16,872,363**	**$18,045,887**	**$18,215,503**
SALES TAX	$5,910,058	$5,600,000	$5,892,135	$5,750,000	$5,750,000
SALES TAX CONTRA	($1,182,441)	($1,300,000)	($1,447,300)	($1,450,000)	($1,450,000)
MIXED DRINK TAX	$38,822	$31,000	$43,425	$35,000	$35,000
SALES TAX FOR PROP TAX REDUCT.	$2,955,029	$2,650,000	$2,946,067	$2,750,000	$2,750,000
SALES TAX	**$7,721,467**	**$6,981,000**	**$7,434,327**	**$7,085,000**	**$7,085,000**
BUILDING PERMITS	$1,012,139	$800,000	$913,928	$700,000	$650,000
DEVELOPMENT PERMIT FEES	$83,749	$60,000	$105,270	$60,000	$60,000
BEVERAGE PERMITS & FEES	$270	$150	$5,000	$150	$150
ALARM PERMITS REVENUE	$185,670	$180,000	$235,300	$180,000	$200,000
ZONING & APPLICATION FEES	$18,455	$14,000	$20,490	$14,000	$14,000
BOARDING FACILITY PERMIT	$1,000	$0	$0	$0	$0
LICENSES & PERMITS	**$1,301,283**	**$1,054,150**	**$1,279,988**	**$954,150**	**$924,150**
REIMB-ADMIN COST FROM 502 W/S	$1,269,164	$1,269,164	$1,269,164	$1,269,164	$1,269,164
REIMB-ADMIN COST FROM 522 DRNG	$102,673	$102,673	$102,673	$102,673	$102,673
REIMB-ADMIN COST FROM 552 SANI	$500,000	$500,000	$500,000	$500,000	$500,000
ADMINISTRATIVE FEES	**$1,871,837**	**$1,871,837**	**$1,871,837**	**$1,871,837**	**$1,871,837**
FINES & FEES MUNICIPAL COURT	$1,470,213	$1,300,000	$1,263,770	$1,300,000	$1,300,000
COURT TAX RETAINAGE	$63,572	$50,000	$59,500	$50,000	$50,000
VEHICLE STORAGE & IMP FEES	$22,890	$20,000	$27,645	$22,000	$20,000
LIBRARY FINES	$19,950	$25,000	$7,874	$10,000	$10,000
FINES & FORFEITURES	**$1,576,624**	**$1,395,000**	**$1,358,789**	**$1,382,000**	**$1,380,000**
INTERGOVERNMENTAL REVENUE	$59,009	$57,007	$60,617	$65,000	$65,000
INTERGOVERNMENTAL REIMBURSE	$139,546	$91,800	$68,536	$91,800	$91,800
INTERGOV'T REIMBURSE-LIBRARY	$3,750	$0	$5,750	$3,750	$3,750
INTERGOV'T REIMBURSE-COURT	$14,467	$26,000	$0	$26,000	$26,000
INTERGOV'T REIMBURSE-CDBG GRNT	$59,766	$0	$0	$0	$0
FEMA REIMBURSEMENT	$0	$0	$147,904	$0	$0
INTERGOVT-DESOTO ISD	$251,668	$270,000	$266,462	$270,000	$270,000
INTERGOVERNMENTAL	**$528,205**	**$444,807**	**$549,269**	**$456,550**	**$456,550**

REVENUES BY CATEGORY

LINE ITEM REVENUES	Actual FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
INTEREST REVENUE	$79,928	$45,400	$99,820	$50,300	$50,300
INTEREST/FMV REVENUE	**$79,928**	**$45,400**	**$99,820**	**$50,300**	**$50,300**
FIRE & AMBULANCE RUNS	$25,980	$20,000	$20,000	$20,000	$20,000
AMBULANCE SERVICE CHARGE	$1,415,265	$1,280,000	$1,533,000	$1,280,000	$1,315,000
FIRE PREVENTION INSPECTIONS	$9,379	$7,500	$16,000	$7,500	$7,500
LIBRARY INTERNET PRINTING	$11,030	$10,000	$14,800	$15,000	$15,000
MOWING REVENUE	$192,973	$110,000	$201,400	$130,000	$120,000
HEALTH INSPECTIONS	$48,516	$50,000	$53,000	$50,000	$50,000
MAPS & PUBLICATIONS	$0	$500	$0	$500	$500
CHARGES FOR SERVICES	**$1,703,143**	**$1,478,000**	**$1,838,200**	**$1,503,000**	**$1,528,000**
PAVILION RENTAL	$15,500	$10,000	$15,385	$10,000	$10,000
LINEN SERVICE FEES	$9,561	$7,500	$11,200	$7,500	$7,500
RECREATION ID CARDS	$0	$750	$0	$750	$750
POOL RENTALS	$7,585	$10,200	$4,844	$10,200	$10,200
SWIM LESSONS	$21,900	$22,000	$24,900	$23,200	$23,200
CONCESSION REVENUE	$2,002	$2,600	$0	$2,600	$2,600
SWIM POOL DAILY ADMISSION	$56,648	$48,000	$49,700	$48,000	$48,000
CIVIC CENTER REVENUES	$153,385	$125,000	$165,300	$125,000	$125,000
GRIMES PARK FACILITY REVENUE	$0	$3,500	$0	$3,500	$3,500
RECREATION PASSES	$15,130	$15,000	$14,320	$15,000	$15,000
RECREATION FEES	**$281,711**	**$244,550**	**$285,649**	**$245,750**	**$245,750**
DONATIONS/SPONSORSHIPS	$2,920	$0	$4,850	$0	$0
CONTRIBUTIONS-USP	$11,845	$11,846	$11,410	$11,000	$11,000
MISC REVENUE-INSURANCE REFUND	$0	$0	$0	$0	$0
MISC REVENUE-INSURANCE REIMBUR	$40,314	$117,000	$164,881	$75,000	$75,000
MISCELLANEOUS REVENUE	$21,557	$75,000	$41,425	$75,000	$75,000
FINANCE ADMIN FEE-111 SWRCC	$29,700	$27,000	$27,000	$27,000	$27,000
FILING FEE FOR CANDIDATES	$0	$200	$200	$200	$200
OPEN RECORDS REVENUE	$285	$0	$1,200	$0	$0
REVENUE FROM LEASE/RENT	$99,431	$88,000	$102,000	$95,000	$95,000
AUCTION PROCEEDS	$48,011	$90,000	$62,847	$45,000	$45,000
REBATE FROM UTILITIES	$175	$0	$0	$0	$0
MISCELLANEOUS	**$254,238**	**$409,046**	**$415,813**	**$328,200**	**$328,200**
TRANS FROM 104-BENEFIT TRUST	$3,559	$0	$0	$0	$0
TRANS FROM 226-COURT SECURITY	$10,000	$10,000	$10,000	$11,200	$11,200
TRANS FROM 305-DEBT SERVICE	$26,080	$26,300	$26,300	$26,300	$26,300
INTERFUND TRANSFERS	**$39,639**	**$36,300**	**$36,300**	**$37,500**	**$37,500**
TOTAL REVENUES	**$36,549,996**	**$34,175,811**	**$36,171,314**	**$35,862,464**	**$36,129,509**


General Fund Operating Expenditures Total Budget
$35,780,181*
excludes use of fund balance
POLICE DEPARTMENT 27%
FIRE DEPARTMENT 23%
PARKS & RECREATION DEPARTMENT 8%
DEVELOPMENT SERVICES 17%
NONDEPARTMENTAL 7%
MUNICIPAL COURT 2%
LIBRARY SERVICES 3%
FINANCIAL SERVICES 4%
GENERAL ADMINISTRATION 4%
HUMAN RESOURCES 2%
INFORMATION TECH SERVICES 3%

FY 2017

CITY OF DESOTO

GENERAL FUND
101 - 102

EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	$205,141	$249,402	$212,413	$237,257	$236,071
RECORDS MANAGEMENT	$53,731	$61,610	$55,683	$63,794	$64,372
CITY MANAGER'S OFFICE	$568,554	$555,908	$587,815	$605,017	$615,516
COMM INITIATIVES	$203,787	$214,976	$211,707	$220,663	$223,119
ENVIRONMENTAL HEALTH	$116,367	$144,790	$140,506	$126,331	$127,443
ACTION CENTER	$142,909	$150,919	$143,324	$182,049	$230,232
TOTAL	**$1,290,488**	**$1,377,605**	**$1,351,448**	**$1,435,111**	**$1,496,753**
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	$863,154	$1,052,549	$891,894	$1,036,119	$1,033,854
PURCHASING	$142,255	$149,312	$126,587	$230,125	$219,164
TOTAL	**$1,005,409**	**$1,201,861**	**$1,018,481**	**$1,266,244**	**$1,253,018**
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	$531,515	$555,949	$525,579	$652,831	$627,356
BUILDING INSPECTIONS	$275,020	$695,005	$520,818	$438,425	$408,358
PLANNING & ZONING	$224,386	$251,200	$216,242	$229,706	$252,593
STREET MAINTENANCE	$1,829,232	$2,577,292	$2,445,417	$2,530,537	$2,702,883
EQUIPMENT SERVICES	$696,418	$831,141	$660,042	$736,131	$791,559
FACILITY MANAGEMENT SERVICES	$1,660,166	$1,633,152	$1,600,518	$1,617,027	$1,621,382
TOTAL	**$5,216,737**	**$6,543,739**	**$5,968,616**	**$6,204,657**	**$6,404,131**
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	$1,352,044	$1,389,814	$1,365,311	$1,597,563	$1,548,635
SENIOR CENTER	$235,490	$245,489	$228,212	$244,792	$246,575
RECREATION & CIVIC CENTER	$780,296	$900,363	$871,683	$922,322	$916,631
SEASONAL PROGRAMS	$62,481	$75,000	$52,855	$75,000	$75,000
AQUATICS	$105,399	$159,786	$149,156	$131,739	$132,651
TOTAL	**$2,535,710**	**$2,770,452**	**$2,667,217**	**$2,971,416**	**$2,919,492**
POLICE DEPARTMENT					
POLICE OPERATIONS	$7,643,160	$8,145,881	$8,032,012	$8,514,422	$8,724,922
ANIMAL CONTROL	$353,645	$387,976	$384,762	$391,299	$427,962
CODE ENFORCEMENT	$277,425	$282,607	$261,439	$287,019	$290,338
SCHOOL RESOURCE OFFICERS	$458,526	$435,264	$491,899	$445,933	$491,808
TOTAL	**$8,732,756**	**$9,251,728**	**$9,170,112**	**$9,638,673**	**$9,935,030**
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	$7,017,194	$7,508,532	$7,375,044	$8,214,857	$8,184,099
FIRE PREVENTION	$104,887	$15,290	$6,855	$15,290	$15,290
TOTAL	**$7,122,081**	**$7,523,822**	**$7,381,899**	**$8,230,147**	**$8,199,389**
MUNICIPAL COURT	**$546,512**	**$545,139**	**$479,989**	**$585,835**	**$590,557**
LIBRARY SERVICES	**$888,136**	**$1,017,432**	**$983,073**	**$1,164,621**	**$1,225,353**
INFORMATION TECH SERVICES	**$856,049**	**$900,188**	**$988,219**	**$1,209,758**	**$1,180,296**
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	$418,591	$482,227	$476,635	$493,286	$509,598
CIVIL SERVICE	$83,103	$82,943	$67,458	$83,076	$82,426
TOTAL	**$501,694**	**$565,170**	**$544,093**	**$576,362**	**$592,024**
NONDEPARTMENTAL	**$3,597,205**	**$2,634,250**	**$2,382,112**	**$2,497,357**	**$2,330,816**
OPERATING EXPENDITURES	**$32,292,775**	**$34,331,386**	**$32,935,259**	**$35,780,181**	**$36,126,859**
USE OF FUND BALANCE	**$1,395,807**	**$2,297,967**	**$2,180,453**	**$1,881,000**	**$876,000**
TOTAL EXPENDITURES	**$33,688,582**	**$36,629,353**	**$35,115,712**	**$37,661,181**	**$37,002,859**

GENERAL ADMINISTRATION

GENERAL ADMINISTRATION INCLUDES THE FOLLOWING ACTIVITIES/PROGRAMS:

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	ALL
101	**1**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$1,078,433	$1,067,150	$1,104,650	$1,131,774	$1,140,080
SUPPLIES	$21,614	$28,906	$18,230	$26,049	$27,849
SERVICES & PROFESSIONAL FEES	$190,332	$255,549	$202,568	$252,288	$256,824
TRANSFERS	$108	$26,000	$26,000	$25,000	$72,000
TOTAL	**$1,290,488**	**$1,377,605**	**$1,351,448**	**$1,435,111**	**$1,496,753**

PERSONNEL:					
Full Time	10	10	10	10	10

CITY COUNCIL
AND
CITY SECRETARY

CITY COUNCIL

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

CITY SECRETARY

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

RECORDS MANAGEMENT

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

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-010	COUNCIL/CITY SECRETARY

MISSION/PROGRAM DESCRIPTION

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.

GOALS AND OBJECTIVES

* 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.
*Notifications of flag protocol are made to the staff and citizens through emails, city website and Facebook pages routinely and as necessary.
*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).
* 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.
* The City Secretary prepares proclamations and obtains all signatures then presents as necessary.
* 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.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of published Council Meeting minutes	21	21	24	29
Number of Ordinances published	37	32	33	29
Number of Resolutions approved	25	21	21	20
Number of Proclamations prepared	28	15	22	15
Efficiency/Effectiveness Measures				
M&O budget per capita	$3.86	$3.91	$4.06	$4.52
M&O budget % of General Fund budget	0.59%	0.61%	0.61%	0.63%
Average turnaround time (in days) to publish Council Meeting minutes	N/A	N/A	10	7
Percentage of Ordinances processed within five days of adoption by City Council	N/A	N/A	99%	99%
Percentage of resolutions processed within five days of adoption by City Council	N/A	N/A	99%	99%
Number of Proclamations prepared within five days of request	N/A	5	36	15

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	**COUNCIL/CITY SECRETARY**
101	**1**	**10**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$98,768	$100,365	$100,365	$103,220	$103,434
SUPPLIES	$10,765	$16,290	$10,705	$13,290	$14,890
SERVICES & PROFESSIONAL FEES	$95,500	$132,747	$101,343	$120,747	$117,747
TOTAL	**$205,141**	**$249,402**	**$212,413**	**$237,257**	**236,071**
PERSONNEL:					
Full Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-011	RECORDS MANAGEMENT

MISSION/PROGRAM DESCRIPTION

The role of the Records Management Department is to improve citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records. The purpose of this position is to provide administrative support to the department. This is accomplished by answering the phone and responding to inquiries; greeting customers; providing general assistance; composing correspondence; completing forms; gathering materials and supplies for City Council & Supervisors; taking payments for services; processing monies for deposit; and completing related administrative tasks. Additional duties include processing records and report; maintaining documents and records; and completing projects as assigned. Within this role, other responsibilities include, but are not limited to, directing and processing requests to personnel; scheduling and maintaining calendars; making travel arrangements; composing, forwarding and retaining documents and certifications; identifying and analyzing issues; preparing, proofing & editing, and submitting agenda items; and preparing and submitting special reports, and related documents. (i.e.: Congratulatory Letters, Proclamations, etc.)This position also oversees the coordination and rececipt of applicable fees for Beer and Wine permitting.

GOALS AND OBJECTIVES

* 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. *Administer the collection of applicable

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of public information requests	375	375	375	375
Number of City Council Meeting agendas published	37	44	41	40
Number of Records Destruction Forms reviewed for Records Destruction / Shredding Event	23	38	96	37
Number of Council approved agenda item documents routed to staff	N/A	78	75	75
Efficiency/Effectiveness Measures				
M&O budget per capita	$1.03	$1.02	$1.00	$1.22
M&O budget % of General Fund budget	0.16%	0.16%	0.15%	0.17%
Percentage of public information requests completed within ten days	87%	87%	86%	90%
Percentage of City Council Meeting agendas posted within 72 hours	100%	100%	100%	100%
Average amount of documents (in pounds) purged from City files	5,000	15,113	5,000	3,000
Percentage of Council approved agenda item documents routed to staff within 2 days	100%	100%	100%	100%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	**RECORDS MANAGEMENT**
101	**1**	**11**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$50,322	$53,873	$53,873	$56,057	$56,635
SUPPLIES	$15	$389	$100	$389	$389
SERVICES & PROFESSIONAL FEES	$3,393	$7,348	$1,710	$7,348	$7,348
TOTAL	**$53,731**	**$61,610**	**$55,683**	**$63,794**	**$64,372**

PERSONNEL:					
Full Time	1	1	1	1	1

CITY MANAGEMENT OFFICE

CITY MANAGER

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

ASSISTANT CITY MANAGER-ADMINISTRATION

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

ASSISTANT CITY MANAGER-COMMUNITY INITIATIVES

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

PUBLIC INFORMATION OFFICER

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

ENVIRONMENTAL HEALTH

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

ACTION CENTER

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

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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

* Oversee the implementation of all Council objectives listed in the Council Business Plan for all departments and provide semi-annual reports to the City Council.
* Promote fiscal responsibility by creating and presenting for Council approval the City budget.
* Ensure the prosperity of the City by administering the Risk Management Program.
* Promote professional growth amongst Management Team staff.
* Maintain the "open government" philosophy by publishing and distributing the City Lights Newsletter.
* Maintain the "open government" philosophy by filming and broadcasting public meetings.
* Maintain the "open government" philosophy by posting timely City information to social media sites.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of City Council Business Plan Objectives	72	74	75	72
Number of PSAs	N/A	23	30	30
Number of City Lights Newsletters Produced	12	12	12	12
Efficiency/Effectiveness Measures				
M&O budget per capita	$11.10	$10.83	$11.23	$11.53
M&O budget % of General Fund budget	1.70%	1.69%	1.68%	1.61%
Percentage of Complete, In Progress, Ongoing or On Hold Council Business Plan Objectives	75%	77%	77%	75%
Percentage of Public Service Announcements or video broadcast within 3 working days	N/A	99%	99%	99%
Percentage of Public meetings filmed and broadcast within 3 days	N/A	99%	99%	99%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	**CITY MANAGER'S OFFICE**
101	**1**	**12**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$517,501	$493,769	$531,269	$542,152	$545,166
SUPPLIES	$9,051	$7,718	$5,200	$9,700	$9,900
SERVICES & PROFESSIONAL FEES	$42,001	$54,421	$51,346	$53,165	$60,450
TOTAL	**$568,554**	**$555,908**	**$587,815**	**$605,017**	**$615,516**

PERSONNEL:					
Full Time	3	3	3	3	3

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

*Facilitate open communication and community participation with citizens and homeowners'/neighborhood organizations through email distributions and the Mayor's 360° Quarterly meetings.
* Communicate with residents and the solid waste contractor regarding concerns, complaints, and damages by utilizing a CRM system known as Go Request.
* 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.
* 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.
* Host an annual Adopt-A-Street banquet in cooperation with Keep DeSoto Beautiful to show appreciation to volunteers to their service.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of Mayor's Quarterly Meeting per year	3	3	4	4
Number of community service individuals	15	15	15	15
Number of HOA/neighborhood groups	64	63	64	62
Number of Adopt-A-Street volunteers (individuals, organizations, & civic groups)	44	45	46	44
Efficiency/Effectiveness Measures				
M&O budget per capita	$3.39	$3.88	$3.98	$4.20
M&O budget % of General Fund budget	0.52%	0.60%	0.60%	0.59%
Average number of attendees for Mayor's meetings	23	20	22	22
Number of community service hours	433	430	400	450
Number of HOA Involvement Workshop attendees	37	46	40	35
Number of attendees for the Adopt-A-Street program	150	150	150	150

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	**COMM INITIATIVES**
101	**1**	**13**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$195,972	$201,536	$201,536	$207,206	$209,411
SUPPLIES	$707	$800	$800	$800	$800
SERVICES & PROFESSIONAL FEES	$7,108	$12,640	$9,371	$12,657	$12,908
TOTAL	**$203,787**	**$214,976**	**$211,707**	**$220,663**	**$223,119**

PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-014	ENVIRONMENTAL HEALTH

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 directly intervenes in disease transmission by investigating all communicable disease cases within the City and by controlling insect and rodent vectors in neighborhoods. The Division protects the environment by minimizing pollution sources through inspecting commercial facilities, responding to hazardous material spills and managing the City's household hazardous waste program. The Environmental Health Division also provides necessary health-related training.

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, homeowner associations, multi-family facilities and health clubs.
* Provide necessary health-related training. This includes 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)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of retail food establishments	171	175	194	200
Number of public and semi-public swimming pools	28	28	28	28
Number of registered foster homes	65	70	65	65
Number of health-related training courses hosted	32	32	32	32
Efficiency/Effectiveness Measures				
M&O budget per capita	$2.04	$2.28	$2.70	$2.41
M&O budget % of General Fund budget	0.31%	0.36%	0.41%	0.34%
Number of inspections per permitted food establishment	1.60	2.05	2.05	2.50
Average number of violations found and corrected per swimming pool inspection	4.4	4.2	4	4
Average number of violation found and corrected per foster home inspection	1.36	1.40	1.50	1.40
Average number of attendees per health related training	11.2	12.3	12	12

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	**ENVIRONMENTAL HEALTH**
101	**1**	**14**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$105,722	$107,117	$107,117	$108,247	$109,359
SUPPLIES	$440	$1,534	$750	$1,195	$1,195
SERVICES & PROFESSIONAL FEES	$10,204	$10,139	$6,639	$16,889	$16,889
TOTAL	**$116,367**	**$144,790**	**$140,506**	**$126,331**	**$127,443**

PERSONNEL:					
Full Time	1	1	1	1	1

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

*The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.
* 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.
*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.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of Action Center emails derived from City website	N/A	400	400	325
Number of Go Request entries made	6,050	7,500	7,750	5,500
Number of Action Center calls	N/A	6,800	6,800	14,000
Efficiency/Effectiveness Measures				
M&O budget per capita	$2.55	$2.72	$2.74	$3.47
M&O budget % of General Fund budget	0.39%	0.42%	0.41%	0.48%
Percentage of follow-up for Action Center emails in 24 hours	N/A	95%	95%	95%
Percentage of Go Request surveys returned	N/A	30%	30%	30%
Average hold time on calls	N/A	30 seconds	30 seconds	30 seconds
Average speed to answer calls	N/A	20 seconds	20 seconds	20 seconds
Percentage of answered calls	N/A	94%	95%	95%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	**ACTION CENTER**
101	**1**	**15**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$110,148	$110,490	$110,490	$114,892	$116,075
SUPPLIES	$636	$675	$675	$675	$675
SERVICES & PROFESSIONAL FEES	$32,126	$39,754	$32,159	$41,482	$41,482
TOTAL	**$142,909**	**$150,919**	**$143,324**	**$182,049**	**$230,232**

PERSONNEL:					
Full Time	2	2	2	2	2

FINANCIAL SERVICES DEPARTMENT

FINANCE ADMINISTRATION

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

ACCOUNTING SERVICES

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

PURCHASING SERVICES

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**FINANCIAL SERVICES**	**ALL**
101	**2**	

SUMMARY

LINE ITEM EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
PERSONNEL	$681,772	$766,676	$673,476	$879,387	$902,761
SUPPLIES	$22,968	$31,515	$19,775	$27,815	$25,215
SERVICES & PROFESSIONAL FEES	$300,668	$352,670	$325,230	$359,042	$325,042
TRANSFERS	$0	$0	$0	$0	$0
TOTAL	**$1,005,409**	**$1,150,861**	**$1,018,481**	**$1,266,244**	**$1,253,018**

PERSONNEL:					
Full Time	9	9	9	10	10
Part Time	0	0	0	0	0

ACTIVITY SUMMARY

DEPARTMENT	PROGRAM/ACTIVITY
FINANCIAL SERVICES	SUPPORT/TREASURY/CONTROLLER/BUDGET ACTIVITIES

MISSION/PROGRAM DESCRIPTION

The Financial Services Department is responsible for providing Controller, Treasury, Budget and Purchasing services to city departments, management and Council so that programs can be effectively administered, financial reporting needs met, and internal controls for payments and receipts established to minimize business risks. In addition, the department is accountable for establishing, monitoring and updating the City's fiscal and purchasing policies to ensure they are both responsive in the current environment and in compliance with applicable state and local regulations. The activities of this program is tasked with planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles (GAAP), ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management polices.

The mission of Financial Services is to maintain the financial integrity of the City and provide comprehensive and integrated financial management, administration, and support services to City departments and other customers so that they can accomplish their missions.

GOALS AND OBJECTIVES

* Receive the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

* Adhere to policies established by the Public Funds Investment Act, the City's 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 budgeting.

* Monitor advances in and leverage of new technology to automate processes, streamline procedures and increase efficiency.

* Optimize return on investments while attaining remaining investment objectives in accordance with established policies.

* Submit the City's Investment Policy to the Government Treasurers' Organization of Texas for certification.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	Actuals FY 2014	Actuals FY 2015	Target FY 2016	Target FY 2017
Activity Demand/Workload				
1. Average investment portfolio balance	$48,780,980	$56,359,790	$50,000,000	$50,000,000
2. Average Daily Bank Balance (Collected)	$682,204	$743,448	$600,000	$600,000
3. Number of invoices and check requests processed	13,793	14,500	14,500	14,500
4. Number of Payroll payments processed	10,679	10,700	10,300	10,300
5. Total Property Tax Levy	$21,819,157	$22,858,302	$23,475,212	$23,475,212
Efficiency/Effectiveness Measures				
M&O budget per capita	$17.08	$16.45	$16.95	$19.74
M&O Budget % of General Fund Budget	2.61%	1.58%	2.54%	2.75%
1. Percentage of available funds invested	98.6%	98.7%	98.8%	98.8%
2. Average Portfolio yield	0.32%	0.13%	0.13%	0.13%
3. % of invoices paid within 30 days of receipt in Controller's Office	NEW	NEW	98.0%	98.0%
4. Percentage of payroll payments that had to be adjusted or corrected manually.	NEW	<1%	<1%	<1%
5. Percentage of current Tax Levy Collected within FY	98.5%	98.0%	98.0%	98.0%
6. Interest earnings on all accounts	$141,428	$222,259	$200,000	$200,000
7. Weighted average maturity of portfolio (in days)	163	178	180	80
8. Favorable Audit Opinion Received	Unqualified	Unqualified	Unqualified	Unqualified
9. Annual Audit Findings of material weakness or significant deficiencies	1	<3	<2	<2
10. Actual General Fund revenue as a percentage of budget	108%	102%	103%	100%
11. Number of days of expenditure in General Fund Balance	121	144	152	90
12. # of employees with professional certifications	1	2	3	2
13. Awarded Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award	YES	YES	YES	YES
14. Awarded the Distinguished Investment Policy Award by the Government Treasurers' Organization of Texas (GTOT)	N/A	YES	N/A	YES
15. Awarded Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award	YES	YES	YES	YES

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Actuals FY 2016	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$595,240	$618,284	$677,339	$620,339	$735,837	$743,772
SUPPLIES	$9,433	$7,712	$15,100	$7,995	$9,500	$9,300
SERVICES & PROFESSIONAL FEES	$258,481	$263,793	$309,110	$263,560	$290,782	$280,782
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0
TOTAL	**$863,154**	**$889,788**	**$1,001,549**	**$891,894**	**$1,036,119**	**$1,033,854**

PERSONNEL:						
Full Time	8	8	8	8	8	8
Part Time	0	1	0	0	0	0

ACTIVITY SUMMARY

DEPARTMENT	PROGRAM/ACTIVITY
FINANCIAL SERVICES	PURCHASING

MISSION/PROGRAM DESCRIPTION

The Purchasing Activity develops policies, programs and procedures for the acquisition of goods and services in accordance with municipal and statuatory 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.

GOALS AND OBJECTIVES

* Provide oversight of all City of DeSoto departmental purchases.

* Enforce internal Purchasing Policies & Procedures in compliance with the Texas Local Government Code.

* Continue to enhance the paperless purchasing and requisition system which will allow the Purchasing Division to electronically send purchase orders to vendors and departments.

* Begin process to implement a contract management system.

* 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 2014	Actuals FY 2015	Actuals FY 2016	Target FY 2017
Activity Demand/Workload				
1. Number of formal solicitations processed	25	28	23	19
2. Number of purchase requisitions processed	340	342	396	350
3. Number of Interlocal Agreements	75	75	81	82
Efficiency/Effectiveness Measures				
M&O budget per capita	$3.06	$2.71	$2.41	$4.38
M&O Budget % of General Fund Budget	0.47%	0.42%	0.36%	0.61%
1. Avg. # responses received per formal solicitation	3	3	3	4
2. Avg # of calendar days from receipt of requisition to purchase order issuance for solicitations	NEW	NEW	4	4
3. Number of new vendors added to City's Eligible Vendor's list	NEW	NEW	192	N/A
4. Percentage of procurement card transactions signed off prior to closing deadline.	NEW	NEW	99.0%	99.0%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**FINANCIAL SERVICES**	**PURCHASING**
101	**2**	**15**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$86,532	$89,337	$53,137	$143,550	$158,989
SUPPLIES	$13,536	$16,415	$11,780	$18,315	$15,915
SERVICES & PROFESSIONAL FEES	$42,187	$43,560	$61,670	$68,260	$44,260
TRANSFERS	$0	$0	$0	$0	$0
TOTAL	**$142,255**	**$149,312**	**$126,587**	**$230,125**	**$219,164**

PERSONNEL:					
Full Time	1	1	1	2	2

DEVELOPMENT SERVICES

ADMINISTRATION/ENGINEERING

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

BUILDING INSPECTIONS

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

PLANNING AND ZONING

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

STREET MAINTENANCE

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

EQUIPMENT SERVICES

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

FACILITY MANAGEMENT SERVICES

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**ALL**
101	**3**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$1,837,575	$2,099,255	$1,870,355	$2,121,789	$2,144,204
SUPPLIES	$402,142	$606,570	$390,192	$517,025	$549,460
SERVICES & PROFESSIONAL FEES	$677,217	$1,020,985	$892,172	$820,878	$842,202
CAPITAL OUTLAY	$22,830	$0	$0	$0	$0
TRANSFERS	$2,276,972	$2,816,929	$2,815,897	$2,744,965	$2,868,265
TOTAL	**$5,216,737**	**$6,543,739**	**$5,968,616**	**$6,204,657**	**$6,404,131**

PERSONNEL:					
Full Time	27	29	29	30	30
Part Time	0	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
DEVELOPMENT SERVICES	101-003-010	ENGINEERING/ADMINISTRATION

MISSION/PROGRAM DESCRIPTION

Engineering/Administration activity reviews engineering plans, prepares and reviews plans and specifications for Capital Improvement Projects, inspects civil construction work, and consults with developers, engineers, and citizens.

GOALS AND OBJECTIVES

* 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.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of commercial construction plans reviewed	12	16	12	12
Number of subdivision plans reviewed	2	4	1	2
Number of building permit site plans reviewed	130	250	130	145
Number of CIP projects scheduled	11	10	10	10
Efficiency/Effectiveness Measures				
M&O budget per capita	$9.98	$10.13	$10.06	$12.44
M&O budget % of General Fund budget	1.53%	1.58%	1.50%	1.73%
Average time (days) to complete commercial construction plan reviews	8	8	10	10
Average time (days) to complete subdivision plan reviews	8	9	10	10
Average time (days) to complete building permit site plan reviews	2	2	3	3
Percentage of total CIP projects implemented for the applicable year	91%	90%	90%	90%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**ADMIN OPERATIONS/ENGINEERING**
101	**3**	**10**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$455,860	$445,409	$463,409	$524,916	$530,516
SUPPLIES	$3,120	$8,163	$3,690	$9,315	$4,690
SERVICES & PROFESSIONAL FEES	$72,403	$101,340	$58,480	$67,600	$65,850
TRANSFERS	$132	$1,037	$0	$51,000	$26,300
TOTAL	**$531,515**	**$555,949**	**$525,579**	**$652,831**	**$627,356**

PERSONNEL:					
Full Time	4	4	4	5	5

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, 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 and commercial plan reviews consist of a review of energy, fire and life safety building code requirements within the area of the building permit and construction process. Residential and commercial inspections consist of inspecting energy, fire and life safety building codes for compliance throughout the construction process.
* 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.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of residential construction plans reviewed	161	200	175	200
Number of commercial plans reviewed	18	10	10	10
Number of residential and commercial inspections conducted	3,640	4,477	3,895	3,900
Efficiency/Effectiveness Measures				
M&O budget per capita	$6.38	$5.24	$9.90	$8.35
M&O budget % of General Fund budget	0.97%	0.82%	1.48%	1.16%
Average time to complete commercial plan reviews on new commercial projects submitted to the Building Inspections Division (days).	N/A	N/A	10	10
Average time to complete residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (days).	N/A	N/A	5	5
Percentage of same-day residential and commercial inspections submitted by 8:00 a.m.	N/A	N/A	90%	90%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**BUILDING INSPECTIONS**
101	**3**	**11**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$228,930	$385,862	$235,862	$300,175	$303,358
SUPPLIES	$2,749	$19,029	$8,321	$14,600	$6,850
SERVICES & PROFESSIONAL FEES	$43,342	$289,169	$275,685	$98,150	$98,150
TRANSFERS	$0	$945	$950	$25,500	$0
TOTAL	**$275,020**	**$695,005**	**$520,818**	**$438,425**	**$408,358**

PERSONNEL:					
Full Time	3	3	3	5	5

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)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of Zoning Requests Received	22	22	20	20
Number of Plat Applications Received	11	12	10	10
Number of Site Plans Received	7	7	8	7
Number of Landscape Plans Received	7	7	8	7
Number of Certificates of Occupancy Reviewed	167	146	150	145
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$3.91	$4.28	$4.12	$4.38
M&O % of General Fund Budget	0.60%	0.67%	0.62%	0.61%
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

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**PLANNING & ZONING**
101	**3**	**14**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$181,959	$179,965	$185,065	$182,456	$184,433
SUPPLIES	$4,212	$11,660	$7,425	$4,460	$4,770
SERVICES & PROFESSIONAL FEES	$38,215	$59,575	$22,570	$42,790	$63,390
TOTAL	**$224,386**	**$251,200**	**$216,242**	**$229,706**	**$252,593**

PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
DEVELOPMENT SERVICES	101-003-020	STREET MAINTENANCE

MISSION/PROGRAM DESCRIPTION

Street Maintenance is responsible for maintaining and repair of City streets, alleys, and drainage. Street Maintenance provides utility cut inspections, and is responsible for ice control of bridges and signalized intersections, maintains street signs and markings, and barricades of high water areas. Street Maintenance also cleans thoroughfares, drainage structures, and inlets.

GOALS AND OBJECTIVES

* Provide safe and accessible driving surfaces.
* Maintain adequately-functioning traffic signal lights .
* Provide safe and accessible driving surfaces.
* Sweep all city streets to remove dirt and potentially damaging debris from roadways.
* Address work order request by performing a site examination, prioritizing requests based upon level of importance, and fulfilling the requests.

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of Street Department related work orders	567	530	600	600
Number of traffic signal work orders	20	11	20	15
Number of curbed miles swept per month	374	374	374	374
Total miles of asphalt streets	81.62	81.62	80.62	80.62
Efficiency/Effectiveness Measures				
M&O budget per capita	$35.41	$34.85	$46.57	$48.21
M&O budget % of General Fund budget	5.41%	5.43%	6.97%	6.72%
Percentage of Street Department related work orders addressed within 10 days	N/A	80%	85%	85%
Average time (hours) to repair traffic signal work orders	3	3	3	3
Average time (days) to sweep City Streets, per quadrant	2	2	2	2
Percentage of A & B asphalt streets crack sealed	95%	95%	87%	90%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**STREET MAINTENANCE**
101	**3**	**20**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$429,930	$512,353	$438,353	$528,678	$534,194
SUPPLIES	$100,606	$142,650	$109,700	$144,550	$139,050
SERVICES & PROFESSIONAL FEES	$107,057	$175,600	$150,675	$198,720	$197,550
TRANSFERS	$1,181,689	$1,746,689	$1,746,689	$1,658,589	$1,832,089
TOTAL	**$1,829,232**	**$2,577,292**	**$2,445,417**	**$2,530,537**	**$2,702,883**

PERSONNEL:					
Full Time	8	8	8	8	8

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
DEVELOPMENT SERVICES	101-003-022	EQUIPMENT SERVICES/FLEET

MISSION/PROGRAM DESCRIPTION

Equipment Services is responsible for the maintenance and repair of City-owned vehicles and equipment. 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.

GOALS AND OBJECTIVES

* Provide safe and reliable operational equipment to City staff, through routine inspections and performing and/or
* Provide safe and reliable operational equipment to City staff, through routine inspections and performing and/or coordinating repairs.
* Administer the Vehicle Replacement Program.
* Maintain a warehouse with parts needed to complete vehicle/equipment repairs.
* Maintain and monitor the fuel Monitoring System.

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of vehicle services (A, B, or C type)	294	222	266	300
Number of repairs made to vehicles/equipment	737	599	696	700
Number of vehicle auctions per year	1	2	2	2
Number of vehicles being replaced in City Fleet	14	18	15	19
Efficiency/Effectiveness Measures				
M&O budget per capita	$15.16	$13.27	$12.59	$14.03
M&O budget % of General Fund budget	2.32%	2.07%	1.88%	1.95%
Average time (in minutes) to complete vehicle Type A inspections	45	45	45	45
Average time (in hours) to complete vehicle Type B inspections	1.5	1.5	1.5	1.5
Average time (in hours) to complete vehicle Type C inspections	3	3	3	3
Average time for vehicle/equipment repairs (in days)	3	3	3	3
Dollar amount of revenue from vehicle/equipment auctions	$36,185	$45,174	$60,000	$90,000
Percentage of new vehicles orders for the fiscal year	100%	100%	100%	90%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**EQUIPMENT SERVICES**
101	**3**	**22**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$207,236	$207,841	$207,841	$210,431	$212,609
SUPPLIES	$290,041	$393,800	$227,126	$314,700	$364,700
SERVICES & PROFESSIONAL FEES	$186,260	$195,500	$191,075	$211,000	$214,250
TRANSFERS	$0	$34,000	$34,000	$0	$0
TOTAL	**$696,418**	**$831,141**	**$660,042**	**$736,131**	**$791,559**

PERSONNEL:					
Full Time	3	3	3	3	3

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
DEVELOPMENT SERVICES	101-003-034	FACILITIES MANAGEMENT

MISSION/PROGRAM DESCRIPTION

The Building Services Division is responsible for providing custodial services to City facilities, to ensure employees and external customers/visitors have a clean, functional, and comfortable environment. Building Services is also responsible for promoting recycling and the collection of all recyclables items throughout every City department. The Building Services team consists of six full-time employees and one part-time employee. Full-Time staff is responsible for custodial services at the Recreation Center, Civic Center, Corner Theatre, Library, and City Hall, which accounts for approximately 141,547 square feet. The Town Center Complex is serviced by five full-time employees, with the occasional assistance of one part-time employee during special events and tournaments. The Building Services team is also responsible for custodial services at the DeSoto Police Station, an approximately 22,500 sq. ft. facility. This area is serviced by one full-time employee. Custodial services consist of vacuuming, mopping, scrubbing/buffing floors, restroom cleaning, trash collection, dusting, glass cleaning, duct cleaning, waxing floors, stripping floors, shampooing carpet, and collection of recycled materials. The Service Center, Senior Center and Southwest Regional Communications Center facilities total approximately 30,152 sq. ft. and those facilities are all serviced by a third-party contract that is managed by the Building Services Division. Facilities Maintenance maintains all City buildings or structures in 3 categories: Facility Maintenance, Cleaning and Energy Management. Facility Maintenance is contracted out through a third-party vendor, TRIAD, who manage repairs and preventative maintenance, through an automated online work order system. Cleaning Services which consist of full/part time staff, along with a contracted company, clean all of the municipal buildings. Energy management ensures that the municipal buildings are utilizing the latest green technology efforts, to operate as efficient as possible.

GOALS AND OBJECTIVES

* 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.
* Make repairs and maintain HVAC equipment through an aggressive preventive maintenance program.
* Monitor and manage allocated budgetary funds for Facility Maintenance, Cleaning Services and Utilities.
* Maintain the cleanliness of all municipal buildings to ensure they are environmentally clean and welcoming to the citizens, staff, administrators and visitors.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of facility maintenance work orders completed per year	1,100	1,100	1,150	1,150
Frequency that hard floors are detailed (wax, buff, strip)	3	4	4	4
Frequency that carpet is shampooed per year at City Hall, Recreation Center, Civic, Library	3	4	4	4
Efficiency/Effectiveness Measures				
M&O budget per capita	$28.92	$31.63	$30.47	$30.81
M&O budget % of General Fund budget	4.42%	4.93%	4.56%	4.29%
Average cost per work order completed (Triad only)	$128.00	$128.00	$130.00	$130.00
Average time (days) to complete work orders	1.61 days	1.61 days	1.60 days	1.65 days
Average time (hours) detailing hard floors (wax/buff/strip)	N/A	30 hours	35 hours	35 hours
Number of hours shampooing carpet	N/A	20 hours	25 hours	25 hours

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**DEVELOPMENT SERVICES**	**FACILITY MANAGEMENT SERVICES**
101	**3**	**34**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$333,662	$367,825	$339,825	$375,133	$379,094
SUPPLIES	$1,413	$32,450	$33,930	$29,400	$29,400
SERVICES & PROFESSIONAL FEES	$229,940	$199,801	$193,687	$202,618	$203,012
TRANSFERS	$1,095,151	$1,033,076	$1,033,076	$1,009,876	$1,009,876
TOTAL	**$1,660,166**	**$1,633,152**	**$1,600,518**	**$1,617,027**	**$1,621,382**

PERSONNEL:					
Full Time	6	6	6	6	6
Part Time	1	1	1	1	1

PARKS & RECREATION

PARK MAINTENANCE

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

SENIOR CENTER

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

RECREATION / CIVIC CENTER

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

SEASONAL PROGRAMS

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

AQUATICS

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**PARKS & RECREATION DEPARTMENT**	**ALL**
101	**5**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$1,554,790	$1,652,203	$1,627,620	$1,719,660	$1,746,826
SUPPLIES	$58,508	$60,424	$59,500	$64,830	$64,830
SERVICES & PROFESSIONAL FEES	$550,012	$633,121	$567,097	$619,026	$604,636
TRANSFERS	$372,400	$396,000	$396,000	$497,900	$433,200
TOTAL	**$2,535,710**	**$2,771,748**	**$2,667,217**	**$2,971,416**	**$2,919,492**

PERSONNEL:					
Full Time	24.50	24.50	24.50	19.50	19.50
Part Time	59	59	59	69	69

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PARKS AND RECREATION	101-005-020	PARK MAINTENANCE AND LITTER CREW

MISSION/PROGRAM DESCRIPTION

The Park Maintenance and Litter Crew Division is responsible for conducting routine maintenance and litter control of all City parks, Town Center landscaping, trails, City rights-of-way, athletic complexes, and open spaces in order to provide the DeSoto community with safe, clean and aesthetically-pleasing parks. This Division also provides logistical support to the Special Event team. The Litter/Median Maintenance Crew (Fund 552) is responsible for the trash and debris removal along streets, medians, and rights-of-way, as well as landscaping and irrigation within the medians. Routine daily park maintenance includes, but is not limited to: irrigation repairs and improvements, outdoor park repairs and improvements, mowing and weed trimming, trail maintenance, playground and park inspections, athletic field maintenance, playground maintenance, restroom cleaning and maintenance, and graffiti removal from City property.

GOALS AND OBJECTIVES

*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.

* 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.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of miles of right of way, medians, and streets required for maintenance	50	50	50	50
Number of Park and Trail Inspections Completed	N/A	N/A	500	376
Number of pesticides, herbicides, and fertilizer applications to athletic fields (Annual)	4	3	6	6
Number of herbicide applications to sidewalk (33 miles) cracks for weed control (Annual)	3	3	2	2
Number of completed customer satisfaction surveys	60	80	85	85
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$26.04	$25.76	$25.98	$30.44
M&O % of General Fund Budget	3.98%	4.01%	3.89%	4.24%
Average mileage of litter collection (daily)	8.5	10	12	12
Average time (days) per park or trail correction	N/A	N/A	4	4
Average time (hrs. per qtr. per FTE) spent applying pesticides, herbicides and fertilizer to athletic fields	18	12	8	8
Average time (hrs. per qtr. per 2 FTE) spent applying herbicides to sidewalks	19.5	18.0	16.0	16.0
Citizens satisfaction with the appearance of parks and medians.	N/A	75	80	80

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**PARKS & RECREATION DEPARTMENT**	**PARK & LANDSCAPE MAINTENANCE**
101	**5**	**20**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$592,606	$606,545	$600,895	$662,094	$677,966
SUPPLIES	$19,545	$20,660	$21,660	$20,660	$20,660
SERVICES & PROFESSIONAL FEES	$431,493	$456,609	$436,756	$480,909	$480,809
TRANSFERS	$308,400	$306,000	$306,000	$433,900	$369,200
TOTAL	**$1,352,044**	**$1,389,814**	**$1,365,311**	**$1,597,563**	**$1,548,635**

PERSONNEL:					
Full Time	10	10	10	11	11
Part Time	3	3	3	3	3

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PARKS AND RECREATION	101-005-022	SENIOR CENTER

MISSION/PROGRAM DESCRIPTION

The DeSoto Senior Center is responsible for administering daily senior citizen programs. The Center has a nutrition program that focuses on educating seniors on the importance of combining social, physical and healthy dietary habits. The Center offers recreational and enrichment opportunities that include: active programs, music performances, dances, dinners, volunteer opportunities, lounge/entertainment area, fitness room, computer room, and various multipurpose areas. The Center produces a monthly newsletter to inform patrons about upcoming activities and events. The Senior Center Manager, Coordinator, and seven part-time staff are responsible for overall operations of the center, tracking attendance, coordinating health and wellness classes, transportation and special event programs.

GOALS AND OBJECTIVES

*Provide an environment that fosters an active atmosphere for members, ages 50 and older
*Increase participation in active and social programming efforts by offering a variety of physical and social opportunities
*Track and monitor transportation opportunities

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of customer satisfaction surveys completed annually	102	150	150	150
Number of Senior Center memberships	860	1,100	1,200	1,300
Physically active programs offered annually	5	6	6	7
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$3.64	$4.49	$4.48	$4.66
M&O % of General Fund Budget	0.56%	0.70%	0.67%	0.65%
Customer satisfaction with Senior Center	80%	80%	85%	85%
Average number of Center members attending monthly	500	525	550	575
Number of participants in physically active programs annually	N/A	104	110	120

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**PARKS & RECREATION DEPARTMENT**	**SENIOR CENTER**
101	**5**	**22**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$206,957	$215,739	$209,944	$213,242	$215,525
SUPPLIES	$23,079	$25,200	$7,250	$25,200	$25,200
SERVICES & PROFESSIONAL FEES	$5,454	$4,550	$11,018	$6,350	$5,850
TOTAL	**$235,490**	**$245,489**	**$228,212**	**$244,792**	**$246,575**

PERSONNEL:					
Full Time	2	2	2	2	2
Part Time	7	7	7	7	7

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PARKS AND RECREATION	101-005-032	RECREATION AND CIVIC CENTER

MISSION/PROGRAM DESCRIPTION

The Recreation and Civic Center Division implements various health and wellness opportunities, enrichment programs, structured and unstructured recreational opportunities, and community-wide special events. The Recreation Center consists of a spin room, fitness facility, multipurpose game room, aerobics area, two gymnasiums, three racquetball courts, and an indoor track. The Civic Center offers six meeting rooms for public rentals. Five full-time staff and twenty-two Recreation Attendants are responsible for programming, marketing recreation and civic center facilities, coordinating program partnerships, recruiting and monitoring contract fee instructors/classes and coordinating volunteers. The Recreation Division works closely with teenagers in the community to promote programs that involve teen employment opportunities, leadership activities, and public speaking development.

GOALS AND OBJECTIVES

* Implement programs and market facility rentals of the recreation center, civic center , corner theatre, pavilions and outdoor athletic complexes. The implementation and marketing will provide an outlet for citizens to create and maintain healthy lifestyles physically and socially. Our goal is to increase the number of civic center and pavilion rentals and fitness memberships at the recreation center.

*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.

*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.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of teen participant programs	7	8	10	11
Number of customer satisfaction surveys completed	N/A	250	250	275
Number of tournaments	21	26	26	30
Number of Revolving Fund revenue programs/services	12	12	12	12
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$13.45	$14.87	$16.59	$17.57
M&O % of General Fund Budget	2.06%	2.32%	2.48%	2.45%
Average cost of teen participants	$225.00	$210.00	$200.00	$200.00
Customer satisfaction with activities offered	N/A	80%	85%	87%
Tournament economic impact	6,884,500	7,228,725	7,228,725	7,230,000
Recreation Revolving Fund cost recovery ratio	110%	100%	100%	100%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**PARKS & RECREATION DEPARTMENT**	**RECREATION & CIVIC CENTER**
101	**5**	**32**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$659,581	$697,535	$695,535	$722,195	$730,004
SUPPLIES	$7,951	$10,890	$13,290	$8,690	$8,690
SERVICES & PROFESSIONAL FEES	$69,764	$100,938	$76,858	$78,437	$64,937
TRANSFERS TO OTHER FUNDS	$43,000	$69,000	$69,000	$43,000	$43,000
TOTAL	**$780,296**	**$900,363**	**$871,683**	**$922,322**	**$916,631**

PERSONNEL:					
Full Time	6.5	6.5	6.5	6.5	6.5
Part Time	22	22	22	22	22

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CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**PARKS & RECREATION DEPARTMENT**	**SEASONAL PROGRAMS**
101	**5**	**40**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$26,739	$28,160	$18,660	$28,590	$28,880
SUPPLIES	$20	$1,580	$2,400	$1,580	$1,580
SERVICES & PROFESSIONAL FEES	$35,721	$45,260	$31,795	$44,830	$44,540
TOTAL	**$62,481**	**$75,000**	**$52,855**	**$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

The Aquatics Division is responsible for coordinating programs at Moseley Pool. The aquatic center provides an array of opportunities including summer youth employment, volunteer junior lifeguard program, toddler swim lessons, youth swim lessons, programs for individuals with special needs, adult swim lessons, lap swimming, pool rentals, and a teenager swim team. The Aquatics Division promotes swimming as a crucial life skill. Specialized programs have been developed for underserved populations such as special needs and teens. The swim season begins in June and ends in August. Staffing at Moseley Pool consist of a Pool Manager, two assistant pool managers, five cashiers, and 23 lifeguards. They are responsible for swim lessons, pool rentals, pool parties, balancing chemicals, conducting staff meetings, administering the Junior Lifeguard Program, Barricuda swim team recruitment and scheduling, and facility marketing.

GOALS AND OBJECTIVES

* To maintain the appearance and a safe physical environment through managing chemical levels. These daily reports will be stored electronically.
*To increase involvement in teen programming. This will be accomplished through social media marketing and flyer distribution throughout the school district.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Annual pool budget	114,887	150,602	160,173	131,739
Number of customer satisfaction surveys completed	N/A	205	100	125
Number of water chemical testing	122	207	122	125
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$2.23	$2.01	$2.84	$2.51
M&O % of General Fund Budget	0.34%	0.31%	0.43%	0.35%
Swimming General Fund Cost Recovery	71%	56%	57%	60%
Percentage of Customer Satisfaction	N/A	80%	85%	87%
Percentage of adequate chemical levels	N/A	80%	85%	87%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**PARKS & RECREATION DEPARTMENT**	**AQUATICS**
101	**5**	**45**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$68,906	$121,586	$102,586	$93,539	$94,451
SUPPLIES	$7,912	$8,700	$14,900	$8,700	$8,700
SERVICES & PROFESSIONAL FEES	$7,580	$12,100	$10,670	$8,500	$8,500
TRANSFERS	$21,000	$21,000	$21,000	$21,000	$21,000
TOTAL	**$105,399**	**$163,386**	**$149,156**	**$131,739**	**$132,651**

PERSONNEL:					
Full Time	0	0	0	0	0
Part Time	31	31	31	31	31

PUBLIC SAFETY – POLICE

POLICE DEPARTMENT ADMINISTRATION

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

ANIMAL CONTROL

- Provides vector and animal control.

CODE ENFORCEMENT

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

SCHOOL RESOURCE OFFICER

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**POLICE DEPARTMENT**	**ALL**
101	**6**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$8,073,777	$8,355,466	$8,265,136	$8,651,389	$8,758,675
SUPPLIES	$84,798	$106,696	$93,626	$96,821	$94,521
SERVICES & PROFESSIONAL FEES	$360,924	$386,741	$397,478	$424,404	$406,008
TRANSFERS	$161,584	$352,352	$361,033	$415,152	$624,552
DEBT SERVICE	$51,673	$50,473	$52,839	$50,907	$51,274
TOTAL	**$8,732,756**	**$9,251,728**	**$9,170,112**	**$9,638,673**	**$9,935,030**

PERSONNEL:					
Full Time	90	90	90	90	90
Part Time	12	13	13	13	13

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
POLICE DEPARTMENT	101-006-010	POLICE ADMINISTRATION

MISSION/PROGRAM DESCRIPTION

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.

GOALS AND OBJECTIVES

* Clearing cases and making arrests (Part 1 Crimes, only).
* Reduce average response time to calls for service.
* Maintain a trained Police force.
* Enforce traffic laws by increasing traffic contacts.
* Educate the public through means of crime prevention.
* Keep the community safe and secure by lowering burglaries.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Target
Activity Demand/Workload				
Number of calls for service	35,525	48,760	33,312	37,000
Number of offenses assigned to investigators	2,244	1,157	2,250	2,300
Number of personnel assigned cases	11.5	11.5	11.5	11.5
Number of traffic contact	12,825	12,000	8,992	10,000
Efficiency/Effectiveness Measures				
M&O budget per capita	$147.80	$145.62	$152.90	$162.22
M&O Budget % of General Fund Budget	22.59%	22.69%	22.88%	22.61%
Average response time (in minutes) for calls for service	7:53	7:25	6.145	7:00
Average case clearance percentage	N/A	37%	63%	40%
Average number of cases cleared	1893	1000	1429	1400
Average time per traffic stop	N/A	13.66	16:25	13.66

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**POLICE DEPARTMENT**	**POLICE OPERATIONS**
101	**6**	**10**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$7,210,568	$7,553,055	$7,415,355	$7,828,944	$7,931,544
SUPPLIES	$79,984	$86,371	$83,806	$88,671	$86,371
SERVICES & PROFESSIONAL FEES	$191,024	$179,103	$196,818	$207,455	$183,155
TRANSFERS	$161,584	$327,352	$336,033	$389,352	$523,852
TOTAL	**$7,643,160**	**$8,145,881**	**$8,032,012**	**$8,514,422**	**$8,724,922**

PERSONNEL:					
Full Time	80	81	81	83	83
Part Time	10	11	11	11	11

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
POLICE DEPARTMENT	101-006-013	ANIMAL CONTROL

MISSION/PROGRAM DESCRIPTION

The Animal Control Division is responsible for providing animal-related services by responding to all issues involving pets and wildlife; educate the community on animal safety and to enforce City Ordinances and State Laws pertaining to animal cruelty and nuisances.

GOALS AND OBJECTIVES

* Providing educational information to schools and HOAs regarding Animal Control Ordinances and State Laws. Animal Control will educate regarding animal safety and promote the responsibility of pet ownership.
* Maintain average response time to calls for service from dispatch.
* To pick up stray and injured animals and investigate vicious animal complaints.
* Respond to animal control calls in order to enforce Animal Control and Cruelty Laws.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Target
Activity Demand/Workload				
Number of loose/stray animal complaints	3,090	3,100	2,647	3,000
Number of animal control calls	5649	5400	5486	5000
Number of animals transported to Tri-City Animal Shelter	938	4221	1926	3000
Efficiency/Effectiveness Measures				
M&O budget per capita	$7.32	$6.74	$7.27	$7.46
M&O Budget % of General Fund Budget	1.12%	1.05%	1.09%	1.04%
Number of loose/stray animals transported to shelter	922	900	817	900
Average turn-around time (in days) to resolve the animal control call	0.51	1	0.175	1
Average response time to Animal Control calls			0	8 minutes
Number of animals adopted by/returned to DeSoto residents.	383	284	605	300

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**POLICE DEPARTMENT**	**ANIMAL CONTROL**
101	**6**	**13**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$136,169	$130,903	$130,903	$134,620	$136,012
SUPPLIES	$2,638	$11,700	$7,520	$3,700	$3,700
SERVICES & PROFESSIONAL FEES	$163,166	$194,900	$193,500	$202,072	$207,976
TRANSFERS	$0	$0	$0	$0	$29,000
DEBT SERVICE	$51,673	$50,473	$52,839	$50,907	$51,274
TOTAL	**$353,645**	**$387,976**	**$384,762**	**$391,299**	**$427,962**

PERSONNEL:					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
POLICE DEPARTMENT	101-006-017	CODE ENFORCEMENT

MISSION/PROGRAM DESCRIPTION

The Code Enforcement Division is responsible for improving the health, safety and appearance of the community through the enforcement of City's Code of Ordinances, while seeking opportunities to develop and promote citizen cooperation, support, and input in code compliance efforts.

GOALS AND OBJECTIVES

* Attend Citizen Meetings to address concerns of the community while providing code enforcement information to citizens.
* File liens on properties in violation of City Weed Ordinance.
* Respond to reported code violations to ensure compliance of City Ordinances.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Target
Activity Demand/Workload				
Number of complaints reported	9606	8500	8546	8000
Number of liens prepared for filing to include Invoice Payoffs mailed to property owner	918	900	686	400
Number of High Grass and Weeds inspections by Code Enforcement Officers	3,835	3,635	3,372	3,500
Efficiency/Effectiveness Measures				
M&O budget per capita	$5.27	$5.29	$5.36	$5.47
M&O Budget % of General Fund Budget	0.81%	0.82%	0.80%	0.76%
Percentage of complaints assigned within 24 hours	N/A	96.0%	98.0%	95.0%
Average 7 day turnaround time to process contractor invoices and send Invoice Payoff for completed work orders	189	150	100%	95%
3. Average 20 day turnaround time to reach compliance standards for high grass and weeds	16	15	12	15

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**POLICE DEPARTMENT**	**CODE ENFORCEMENT**
101	**6**	**17**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$270,286	$238,744	$228,744	$244,392	$246,911
SUPPLIES	$2,177	$8,125	$2,300	$3,950	$3,950
SERVICES & PROFESSIONAL FEES	$4,963	$10,738	$5,395	$12,877	$12,877
TRANSFERS	$0	$25,000	$25,000	$25,800	$26,600
TOTAL	**$277,425**	**$282,607**	**$261,439**	**$287,019**	**$290,338**

PERSONNEL:					
Full Time	4	3	3	3	3
Part Time	1	1	1	1	1

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**POLICE DEPARTMENT**	**SCHOOL RESOURCE OFFICERS**
101	**6**	**18**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$456,754	$432,764	$490,134	$443,433	$444,208
SUPPLIES	$0	$500	$0	$500	$500
SERVICES & PROFESSIONAL FEES	$1,771	$2,000	$1,765	$2,000	$2,000
TOTAL	**$458,526**	**$435,264**	**$491,899**	**$445,933**	**$491,808**

PERSONNEL:					
Full Time	0	4	4	4	4
Part Time	0	0	0	0	0

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PUBLIC SAFETY – FIRE

FIRE DEPARTMENT ADMINISTRATION

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

FIRE PREVENTION

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**FIRE DEPARTMENT**	**ALL**
101	**7**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$6,284,701	$6,512,980	$6,442,243	$6,812,940	$6,928,950
SUPPLIES	$155,339	$148,369	$144,885	$187,169	$197,094
SERVICES & PROFESSIONAL FEES	$263,637	$305,701	$236,897	$408,337	$386,748
TRANSFERS	$418,404	$556,772	$557,874	$821,701	$686,597
TOTAL	**$7,122,081**	**$7,523,822**	**$7,381,899**	**$8,230,147**	**$8,199,389**

PERSONNEL:					
Full Time	70	69	69	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

* Deliver high quality fire suppression, rescue, and emergency medical service delivery.
* Inspect and validate fire hydrants are serviceable and in good working order.
* Reduce turn out and response times on emergency responses.
* Perform life/safety company inspections on commercial properties.
* Participate as a regional partner in emergency services delivery and training.
* Professionally develop and train personnel utilizing internal and external resources.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of calls for service-combined	8,018	8,050	8,100	8,200
Number of emergency fire calls for service-DeSoto	133	135	140	140
Number of medical emergency calls for service-DeSoto	5,164	5,200	5,275	5,500
Number of active fire hydrants to be serviced	2,136	2,167	2,167	2,167
Number of annual company standard performance drills	10	10	10	10
Efficiency/Effectiveness Measures				
M&O budget per capita	$129.90	$133.70	$140.45	$156.52
M&O budget % of General Fund budget	19.9%	20.8%	21.0%	21.8%
Turnout Time-90 seconds 90% of the time (per CPSE Standard)	98.0%	90.0%	90.0%	90.0%
Average fire emergency response time (DTA-in minutes)	4:28	4:30	5:00	5:00
Average medical emergency response time (DTA-in minutes)	4:05	4:30	5:00	5:00
Percentage of active fire hydrants serviced during the year	100%	95%	95%	95%
Percentage of 1st time pass of company standard performance drill	84%	75%	66%	75%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**FIRE DEPARTMENT**	**FIRE/EMS OPERATIONS**
101	**7**	**10**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$6,194,640	$6,512,980	$6,442,243	$6,812,940	$6,928,950
SUPPLIES	$148,807	$140,915	$140,915	$179,715	$189,640
SERVICES & PROFESSIONAL FEES	$255,342	$297,865	$234,012	$400,501	$378,912
TRANSFERS	$418,404	$556,772	$557,874	$821,701	$686,597
TOTAL	**$7,017,194**	**$7,508,532**	**$7,375,044**	**$8,214,857**	**$8,184,099**

PERSONNEL:					
Full Time	70	69	69	69	69

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**FIRE DEPARTMENT**	**FIRE PREVENTION**
101	**7**	**13**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$90,061	$0	$0	$0	$0
SUPPLIES	$6,532	$7,454	$3,970	$7,454	$7,454
SERVICES & PROFESSIONAL FEES	$8,294	$7,836	$2,885	$7,836	$7,836
TOTAL	**$104,887**	**$15,290**	**$6,855**	**$15,290**	**$15,290**

PERSONNEL:					
Full Time	1	1	1	1	1

MUNICIPAL COURT

MUNICIPAL COURT
JUDGE

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

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
MUNICIPAL COURT	101-008-038	MUNICIPAL COURT

MISSION/PROGRAM DESCRIPTION

The Municipal Court activity is responsible for processing legal and court related matters in an efficient and timely manner as well as provide a forum for citizens to have their matters heard in a judicial and unbiased setting. Administrative functions include timely and accurate processing of complaints filed, courteously responding to request for information from the public, responsibly collecting assessed fines and fees, and the efficient docketing of cases for adjudication.

GOALS AND OBJECTIVES

*Improve and streamline court processes through the use of relevant court technology.

*Provide convenient customer service options for defendants who interact with the court.

*Maintain a document management system and workflow through LT systems.

*Collect revenues through various avenues of the municipal court process in an efficient manner.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of citations filed with the court	12,164	10,030	10,085	10,000
Number of cases reactivated	5,235	5,073	5,147	5,000
Number of cases entered for judgement	11,283	9,647	8,549	7,500
Number of cases placed on inactive status	6,294	3,965	6,704	4,000
Number of Bench Trials performed	N/A	N/A	N/A	50
Number of Jury Trials performed	N/A	N/A	N/A	70
Number of warrants served by the Marshals	N/A	N/A	N/A	900
Efficiency/Effectiveness Measures				
M&O budget per capita	$14.89	$16.31	$18.80	$23.05
M&O budget % of city budget	2.28%	2.54%	2.81%	3.21%
Citation clearance rate	101.02%	90.13%	100.14%	76.67%
Average number of trial settings before Bench Trial conducted	N/A	N/A	N/A	<2
Average number of trial settings before Jury Trial conducted	N/A	N/A	N/A	<2
Total value of the warrants served by the Marshals Office	N/A	N/A	N/A	$400,000

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**MUNICIPAL COURT**	**COURT SERVICES**
101	**8**	**38**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$450,707	$510,739	$457,739	$528,195	$532,417
SUPPLIES	$8,389	$5,000	$2,400	$5,240	$5,240
SERVICES & PROFESSIONAL FEES	$86,942	$29,400	$19,850	$22,400	$22,900
TOTAL	**$546,512**	**$545,139**	**$479,989**	**$585,835**	**$590,557**

PERSONNEL:					
Full Time	8	8	8	8	8
Part Time	3	2	2	2	2

LIBRARY

LIBRARY FUNCTIONS

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

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ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
LIBRARY	101-003-010	LIBRARY SERVICES

MISSION/PROGRAM DESCRIPTION

The mission of the DeSoto Public Library is to provide books, materials, programs and services to residents of all ages to assist in their pursuit of information and resources to meet their educational, cultural, recreational, professional or vocational and related computer access needs.

GOALS AND OBJECTIVES

* Increase usage of materials, including books, electronic content, and audio visual materials, by satisfying market demands.
* Increase program attendance.
* Increase customer satisfaction of interaction with Library staff members, as measured through the survey distributed to on-scene patrons.
* Maintain and provide to the public the use of computers and appropriate software.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of public use computers	43	43	43	43
Number of adult, teen, and youth programs per annum	264	300	320	320
Number of customer service surveys completed	252	280	300	300
Number of items checked out and used by customers	163,830	200,000	240,000	245,000
Efficiency/Effectiveness Measures				
M&O budget per capita	$17.24	$16.92	$18.72	$22.19
M&O budget % of General Fund budget	2.63%	2.64%	2.80%	3.09%
Average number of daily public use computer logins	210	230	240	245
Average number of participants per program	12	15	20	21
Percentage of satisfaction reported through customer service surveys	90%	95%	95%	95%
Average turnaround time for shelving of materials	30	24	24	24

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**LIBRARY**	**ALL**
101	**10**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$699,701	$768,486	$764,586	$809,675	$818,207
SUPPLIES	$130,845	$157,121	$121,636	$158,171	$158,371
SERVICES & PROFESSIONAL FEES	$51,007	$91,825	$87,851	$90,775	$90,775
TRANSFERS	$593	$0	$0	$106,000	$158,000
TOTAL	**$888,136**	**$1,017,432**	**$983,073**	**$1,164,621**	**$1,225,353**

PERSONNEL:					
Full Time	7	8	8	9	9
Part Time	16	16	16	15	15

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY FUNCTIONS

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

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ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
INFORMATION TECHNOLOGY	101-011-014	IT ADMINISTRATION

MISSION/PROGRAM DESCRIPTION

The responsibility of the Information Technology activity is to provide dependable, high quality computer services to City departments. This is accomplished by maintaining a stable network environment, delivering quality equipment at the best cost, and providing efficient in-house user support for both software and hardware. Information Technology also assists other departments in systems selection, implementation, and operation, and remains informed on computer related topics in order to apply that knowledge to work flow analyses and create more efficient processes within the organization.

GOALS AND OBJECTIVES

*To manage various interconnected local-area networks that form the City's wide-area network.
*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.
*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.

* Provide first-, second-, and third-level technical support for all software and hardware issues.

* Install, maintain and repair IT equipment, such as workstations, printers, servers and network / telecommunications hardware.
*Oversee training program for City employees for a range of applications.
*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.
*Create and maintain the City's web presence.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of work orders opened	2212	2600	2800	3200
Number of customer service surveys distributed	19	40	80	90
Number of PCs, laptops and iDevices supported by the number of technicians	420/2.5	465/3.5	480/3.5	536/4
Efficiency/Effectiveness Measures				
M&O budget per capita	$14.89	$16.31	$18.80	$23.05
M&O budget % of city budget	2.28%	2.54%	2.81%	3.21%
Percentage of help desk calls resolved at time of call (industry standard 55-60%)	58.0%	58.0%	60%	60%
Percentage of good to excellent satisfaction on customer service surveys	95%	95%	95%	95%
IT spending per enterprise employee, benchmarked against the multiple industry standard per Gartner ($12,708 for 2012)	$2,363	$2,746	$2,950	$3,200

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**INFORMATION TECHNOLOGY**	**ALL**
101	**11**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$311,830	$300,044	$405,044	$510,951	$516,396
SUPPLIES	$1,594	$4,000	$4,000	$12,107	$10,500
SERVICES & PROFESSIONAL FEES	$359,125	$426,144	$409,175	$485,700	$463,400
TRANSFERS	$183,500	$170,000	$170,000	$201,000	$190,000
TOTAL	**$856,049**	**$900,188**	**$988,219**	**$1,209,758**	**$1,180,296**

PERSONNEL:					
Full Time	43	3	3	5	5
Part Time	1	1	1	0	0

HUMAN RESOURCES

HUMAN RESOURCES DEPARTMENT ADMINISTRATION

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

CIVIL SERVICE

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**HUMAN RESOURCES**	**ALL**
101	**12**	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$368,678	$407,381	$401,881	$408,114	$412,486
SUPPLIES	$10,083	$11,040	$10,918	$7,900	$7,900
SERVICES & PROFESSIONAL FEES	$122,448	$146,749	$131,294	$160,348	$171,638
TRANSFERS	$485	$0	$0	$0	$0
TOTAL	**$501,694**	**$565,170**	**$544,093**	**$576,362**	**$592,024**

PERSONNEL:					
Full Time	4	4	4	4	4
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
HUMAN RESOURCES	101-012-020	HUMAN RESOURCES/ADMINISTRATION

MISSION/PROGRAM DESCRIPTION

The Human Resources Activity is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.

GOALS AND OBJECTIVES

* Coordinate the recruiting and selection process to increase applicant numbers and quality.
* Manage the employee injury process to stay abreast of and control injury types, claims and lost time.
* Adhere to and provide direction on Human Resources Policies and Procedures.
* Monitor technology to improve paperless environments for employee files and actions.
* Monitor the insurance markets for the balancing employee benefits and structures.
* Complete a comprehensive review of employee pay and job evaluation.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Annual number of jobs posted	71	79	60	60
Annual number of applications received	4,397	3,943	3,000	3,000
Annual number of new hires (full-time and part-time)	136	147	125	125
Annual number of wellness events and programs	19	16	10	20
Annual number of wellness program participants	71	145	110	135
Number of job descriptions currently on file	N/A	83	93	93
Efficiency/Effectiveness Measures				
M&O budget per capita	$7.54	$7.98	$9.08	$9.40
M&O budget % of General Fund budget	1.15%	1.24%	1.36%	1.31%
Average number of applications per job posting	109	48	50	50
Average time (in days) for pre-hire employee processing	N/A	N/A	5	5
Percentage of full-time employees participating in wellness activities and programs	22%	46%	35%	35%
Average number of job descriptions reviewed / updated per month	N/A	2	2	2

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**HUMAN RESOURCES**	**HUMAN RESOURCES ADMIN**
101	**12**	**20**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$368,678	$407,381	$401,881	$408,114	$412,486
SUPPLIES	$9,607	$10,540	$10,418	$7,400	$7,400
SERVICES & PROFESSIONAL FEES	$39,821	$64,306	$64,336	$77,772	$89,712
TRANSFERS	$485	$0	$0	$0	$0
TOTAL	**$418,591**	**$482,227**	**$476,635**	**$ 493,286**	**$ 509,598**

PERSONNEL:					
Full Time	4	4	4	4	4
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
HUMAN RESOURCES	101-012-022	CIVIL SERVICE

MISSION/PROGRAM DESCRIPTION

The Civil Service Activity is responsible for maintaining compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations, and operational procedures involving Civil Service personnel in the City of DeSoto.

GOALS AND OBJECTIVES

*Comply with state statutes and regulations for Civil Service employee.
*Oversee all entry level testing for Civil Service employees.
*Manage all promotion processes for Civil Service employees.
*Coordinate activities and training for the Civil Service Commission.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of entry-level Civil Service tests given	5	4	4	4
Number of entry-level Civil Service applicants	276	270	305	305
Maximum number of days for Civil Service Director's response to complaints	10	10	10	10
Efficiency/Effectiveness Measures				
M&O budget per capita	$1.41	$1.58	$1.28	$1.58
M&O budget % of General Fund budget	0.22%	0.25%	0.19%	0.22%
Average preparation time (in days) for Civil Service tests	N/A	30	50	50
Percentage of applicants who take and pass the written & physical agility test for entry level firefighters & police	36%	36%	40%	40%
Average time (in days) for Civil Service Director's response to complaints	N/A	10	10	10

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**HUMAN RESOURCES**	**CIVIL SERVICE**
101	**12**	**22**

SUMMARY

LINE ITEM EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
SUPPLIES	$475	$500	$500	$500	$500
SERVICES & PROFESSIONAL FEES	$82,627	$82,443	$66,958	$82,576	$81,926
TOTAL	**$83,103**	**$82,943**	**$67,458**	**$83,076**	**$82,426**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**USE OF FUND BALANCE**	**ALL**
101	**98**	

SUMMARY

LINE ITEM EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
PERSONNEL	$1,209	$118,767	$141,162	$0	$0
SERVICES & PROFESSIONAL FEES	$251,231	$308,439	$198,875	$21,000	$16,000
CAPITAL OUTLAY	$93,366	$90,000	$59,655	$110,000	$110,000
TRANSFERS	$1,050,000	$1,780,761	$1,780,761	$1,750,000	$750,000
TOTAL	**$1,395,807**	**$2,297,967**	**$2,180,453**	**$1,881,000**	**$876,000**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**NON-DEPARTMENTAL**	**ALL**
101	**99**	

SUMMARY

LINE ITEM EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
PERSONNEL	$641,626	$539,750	$575,142	$587,750	$539,750
SERVICES & PROFESSIONAL FEES	$2,177,384	$1,697,500	$1,776,970	$1,882,903	$1,717,663
CAPITAL OUTLAY	$0	$0	$0	$0	$43,403
TRANSFERS	$713,676	$30,000	$30,000	$26,704	$30,000
TOTAL	**$3,532,687**	**$2,267,250**	**$2,382,112**	**$2,497,357**	**$2,330,816**

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

PEG FUND-102

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

CITY OF DESOTO

PEG FUND

102

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$297,357**	**$373,776**	**$373,776**	**$512,906**	**$ 633,206**
REVENUES					
FRANCHISE FEES	$139,769	$115,000	$137,910	$120,000	$116,000
INTEREST REVENUES	$1,168	$400	$1,220	$300	$300
TOTAL REVENUES	**$140,937**	**$115,400**	**$139,130**	**$120,300**	**$116,300**
TOTAL AVAILABLE RESOURCES	**$ 438,294**	**$ 489,176**	**$ 512,906**	**$ 633,206**	**$ 749,506**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$0	$0	$0	$0	$0
CAPITAL OUTLAY	$62,258	$300,000	$0	$0	$0
TOTAL EXPENDITURES	**$64,518**	**$300,000**	**$0**	**$0**	**$0**
FUND BALANCE-ENDING	**$373,776**	**$189,176**	**$512,906**	**$633,206**	**$749,506**

STABILIZATION FUND-108

FUND 108

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

CITY OF DESOTO

STABILIZATION FUND-DESOTO
108

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$777,108**	**$1,334,071**	**$1,334,071**	**$1,593,151**	**$1,843,151**
REVENUES					
INTEREST REVENUE	$6,963	$0	$9,080	$0	$0
TRANSFERS FROM OTHER FUNDS	$550,000	$250,000	$250,000	$250,000	$250,000
MISCELLANEOUS REVENUES	$0	$0	$0	$0	$0
TOTAL REVENUES	$556,963	$250,000	$259,080	$250,000	$250,000
TOTAL AVAILABLE RESOURCES	**$1,334,071**	**$1,584,071**	**$1,593,151**	**$1,843,151**	**$2,093,151**
FUND BALANCE-ENDING	**$1,334,071**	**$1,584,071**	**$1,593,151**	**$1,843,151**	**$2,093,151**

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COOPERATIVE

EFFORTS

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SOUTHWEST REGIONAL COMMUNICATIONS CENTER 111 AND 413

REGIONAL COMMUNICATIONS

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

ALARM MONITORING

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

EQUIPMENT REPLACEMENT FUND

- Provides funding for operational equipment replacement for SWRCC.

CITY OF DESOTO

FUND

SW REGIONAL COMM. CENTER FUND

111

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAPITAL BAL.-BEGINNING	**$651,686**	**$495,231**	**$495,231**	**$327,682**	**$367,990**
REVENUES					
INTERGOVERNMENTAL REVENUE	$2,754,706	$1,661,000	$1,695,419	$1,857,205	$1,873,489
E911 REVENUE	$0	$1,150,000	$1,035,025	$1,121,000	$1,121,000
INTEREST REVENUES	$1,484	$1,500	$940	$100	$100
CHARGES FOR SERVICES	$136,277	$122,800	$127,423	$122,800	$122,800
TOTAL REVENUES	**$ 2,892,467**	**$2,935,300**	**$2,858,807**	**$3,101,105**	**$3,117,389**
TOTAL AVAILABLE RESOURCES	**$ 3,544,153**	**$3,430,531**	**$3,354,038**	**$3,428,787**	**$3,485,379**
EXPENDITURES					
PERSONNEL	$2,070,718	$2,123,565	$2,130,319	$2,149,531	$2,171,773
SUPPLIES	$64,886	$43,367	$30,086	$80,717	$85,267
SERVICES & PROFESSIONAL FEES	$716,654	$678,846	$644,056	$609,337	$613,465
CAPITAL OUTLAY	$67,505	$0	$0	$0	$0
TRANSFERS TO OTHER FUNDS	$50,000	$143,000	$143,000	$143,000	$143,000
DEBT SERVICE	$79,159	$78,895	$78,895	$78,212	$78,653
TOTAL EXPENDITURES	**$3,048,922**	**$3,067,673**	**$3,026,356**	**$3,060,797**	**$3,092,158**
WORKING CAPITAL BAL.-ENDING	**$495,231**	**$362,858**	**$327,682**	**$367,990**	**$393,221**

PERSONNEL:					
Full Time	30	30	30	31	31
Part Time	0	1	1	0	0

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ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
SOUTHWEST REGIONAL COMMUNICATION CENTER	111-099-001	REGIONAL DISPATCH

MISSION/PROGRAM DESCRIPTION

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 Priorty P and Priority 1 calls. These calls are defined as life threatening situations. Priority P are emergency calls, with emergency defined as a set of circumstances that require immediate Law Enforcement, Fire and/or EMS response, due to the high probability of death or serious injury to a person; or a major crime in progress. Priority 1 are just-occurred incidents involving injury or having a high threat to life or bodily harm. The term just occurred normally refers to incidents that have taken place in the past three (3) minutes. Ultimately, the center's overall aim is to remain citizen and responder safety focused with objectives that will reach our communities and fulfil their needs.

GOALS AND OBJECTIVES

*Answer at least 90% of all emergent phone lines within ten (10) seconds.

*Dispatch, on average, Priority P and Priority 1 calls within sixty (60) seconds of receipt.

*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.

*Obtain all pertinent information and correctly prioritize calls in order to ensure the officers, fire responders and medical service personnel are safe in their responses; dispatchers will follow protocol standards provided during call taking and dispatching. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.

*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.

*Keep the community informed of our progression, strategies and other services (e.g., Alarm Monitoring). This will be accomplished through our Public Relations Team and links on our citizen friendly SWRCC website.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of emergency calls received	120,692	127,044	133,730	135,000
Number of Priority P calls	6,512	6,854	7,215	7,000
Number of Priority 1 calls	7,114	7,488	7,882	7,500
Evaluate approximtely 3% of emergency calls dispatched for service	N/A	300	300	300
Efficiency/Effectiveness Measures				
M&O budget per capita for the Participating Cities	$20.88	22.68	22.51	23.24
Percentage of emergency calls answered in 10 seconds or less	96.86%	90%	90%	90%
Average dispatching time (in seconds) per Priority P call (APCO industry standard is 60 seconds)	30.5%	60%	60%	60%
Average dispatching time (in seconds) per Priority 1 call (APCO industry standard is 60 seconds)	36.2%	60%	60%	60%
Overall average score of randomly evaluated calls at or above 90% accuracy	N/A	90%	90%	90%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SW REGIONAL COMM. CENTER FUND	**SOUTHWEST REGIONAL COMM CTR**	**REGIONAL DISPATCH SERVICES**
111	**9**	**21**

SUMMARY

LINE ITEMS EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
PERSONNEL	$2,039,486	$2,087,568	$2,067,531	$2,139,531	$2,161,773
SUPPLIES	$61,152	$37,117	$29,076	$74,717	$79,267
SERVICES & PROFESSIONAL FEES	$772,828	$738,298	$707,769	$671,849	$676,418
CAPITAL OUTLAY	$67,505	$0	$0	$0	$0
TOTAL EXPENDITURES	**$2,991,870**	**$3,005,983**	**$2,947,376**	**$3,029,097**	**$3,060,458**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SW REGIONAL COMM. CENTER FUND	**SOUTHWEST REGIONAL COMM CTR**	**ALARM MONITORING SERVICES**
111	**9**	**22**

SUMMARY

LINE ITEMS EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
SUPPLIES	$3,734	$6,000	$760	$6,000	$6,000
SERVICES & PROFESSIONAL FEES	$18,578	$15,700	$14,180	$15,700	$15,700
TOTAL EXPENDITURES	**$22,312**	**$21,700**	**$14,940**	**$21,700**	**$21,700**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SW REGIONAL COMM. CENTER FUND	**SOUTHWEST REGIONAL COMM CTR**	**INTERGOVERNMENTAL SERVICES**
111	**9**	**23**

SUMMARY

LINE ITEMS EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning 2018**
PERSONNEL	$20,103	$25,997	$16,517	$0	$0
SUPPLIES	$0	$250	$250	$0	$0
SERVICES & PROFESSIONAL FEES	$3,507	$3,743	$1,002	$0	$0
TOTAL EXPENDITURES	**$23,610**	**$29,990**	**$17,769**	**$0**	**$0**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SW REGIONAL COMM. CENTER FUND	**NON-DEPARTMENTAL**	**ADMINISTRATIVE SERVICES**
111	**99**	**1**

SUMMARY

LINE ITEMS EXPENDITURES	**Actuals FY 2015**	**Budget FY 2016**	**Projected FY 2016**	**Adopted FY 2017**	**Planning FY 2018**
PERSONNEL	$11,129	$10,000	$46,271	$10,000	$10,000
TOTAL EXPENDITURES	**$11,129**	**$10,000**	**$46,271**	**$10,000**	**$10,000**

SWRCC STABILIZATION FUND-134

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

CITY OF DESOTO

FUND

SWRCC-STABILIZATION FUND

134

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$0**	**$0**	**$0**	**$93,100**	**$186,200**
REVENUES					
INTEREST REVENUES	$0	$100	$100	$100	$100
INTERFUND TRANSFERS	$0	$93,000	$93,000	$93,000	$93,000
TOTAL REVENUES	**$0**	**$93,100**	**$93,100**	**$93,100**	**$93,100**
TOTAL AVAILABLE RESOURCES	**$0**	**$93,100**	**$93,100**	**$186,200**	**$279,300**
FUND BALANCE-ENDING	**$0**	**$93,100**	**$93,100**	**$186,200**	**$279,300**

CITY OF DESOTO

FUND

SWRCC-EQUIPMENT REPLACE FUND

413

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$50,052**	**$19,538**	**$19,538**	**$36,008**	**$1,008**
REVENUES					
INTERFUND TRANSFERS	$50,000	$50,000	$50,000	$50,000	$50,000
TOTAL REVENUES	**$50,075**	**$50,000**	**$50,050**	**$50,000**	**$50,000**
TOTAL AVAILABLE RESOURCES	**$100,127**	**$69,538**	**$69,588**	**$86,008**	**$51,008**
EXPENDITURES					
SUPPLIES	$52,340	$10,000	$5,580	$0	$0
CAPITAL OUTLAY	$28,249	$34,494	$28,000	$85,000	$15,000
TOTAL EXPENDITURES	**$80,589**	**$44,494**	**$33,580**	**$85,000**	**$15,000**
FUND BALANCE-ENDING	**$19,538**	**$25,044**	**$36,008**	**$1,008**	**$36,008**

REGIONAL JAIL OPERATIONS-112

FUND 112

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

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ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
POLICE DEPARTMENT	112-006-010	JAIL OPERATIONS

MISSION/PROGRAM DESCRIPTION

The Jail Operation is responsible for providing a safe, secure, and humane environment for inmates who are detained and arrested by the cities of DeSoto, Lancaster and Cedar Hill. The detainees are monitored closely and are taken through an intake and screening process.

GOALS AND OBJECTIVES

* House inmates in a safe, secure, and efficient environment on a temporary basis.
* Manage and deposit revenue.
* Conduct weekly inspections of the jail facility for safety purposes and cleanliness.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Target
Activity Demand/Workload				
1. Number of inmates housed per year	6617	6647	5233	5500
2. Number of Jail inspections	1095	1095	1098	1095
3. Number of prisoner transfers to other agencies	N/A	311	311	300
Efficiency/Effectiveness Measures				
M&O budget per capita	$18.87	$20.20	$20.86	$21.72
M&O budget as a percentage of total budget	100%	100%	100%	100%
1. Average cost per prisoner per day	$34.20	$45.00	$45.00	$45.00
2. Average time per inspection per day	N/A	10 min.	5 min.	10 min.
3. (a). Number of prisoners transported by DSO per year	N/A	148	540	550
3. (b). Number of prisoners transported by Jail staff per year	N/A	703	1080	1000
3. (c). Average time per prisoner to prepare for transport to another agency	N/A	15 min.	10 min.	14 min.

CITY OF DESOTO

FUND

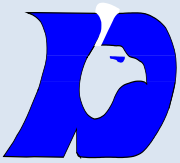
CITY JAIL OPERATIONS

112

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$374,644**	**$383,250**	**$383,250**	**$358,529**	**$303,586**
REVENUES					
INTERGOVERNMENTAL REVENUE	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000
CHARGES FOR SERVICES	$16,316	$34,000	$22,300	$34,000	$34,000
INTEREST REVENUES	$1,225	$450	$843	$450	$450
MISCELLANEOUS	$1,137	$480	$1,335	$480	$480
TOTAL REVENUES	**$1,068,678**	**$1,084,930**	**$1,074,478**	**$1,084,930**	**$1,084,930**
TOTAL AVAILABLE RESOURCES	**$1,443,322**	**$1,468,180**	**$1,457,728**	**$1,443,459**	**$1,388,516**
EXPENDITURES					
PERSONNEL	$957,447	$990,673	$992,164	$1,022,973	$1,033,259
SUPPLIES	$15,492	$16,517	$18,000	$18,000	$18,000
SERVICES & PROFESSIONAL FEES	$60,523	$90,075	$68,397	$78,400	$80,950
CAPITAL OUTLAY	$5,561	$0	$0	$0	$0
TRANSFERS TO OTHER FUNDS	$21,049	$20,500	$20,638	$20,500	$20,500
TOTAL EXPENDITURES	**$1,060,072**	**$1,117,765**	**$1,099,199**	**$1,139,873**	**$1,152,709**
ENDING FUND BALANCE	**$383,250**	**$350,415**	**$358,529**	**$303,586**	**$235,807**
PERSONNEL:					
Full Time	16	16	16	16	16
Part Time	5	5	5	5	5

SALES TAX



CORPORATIONS

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DEDC FY 2017 Annual Work Plan
Presented and Approved on August 24, 2015

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

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

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

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

Goal #3 Business Retention and Expansion

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

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

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

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

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

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

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

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

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

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

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

CITY OF DESOTO

FUND

DESOTO ECONOMIC DEVELOPMENT CORPORATION

195

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Proposed FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$2,985,082**	**$3,401,413**	**$3,401,413**	**$2,583,770**	**$1,229,631**
SALES TAX REVENUES	$2,216,272	$2,123,411	$2,001,783	$2,096,728	$2,123,411
INTEREST REVENUES	$14,129	$9,716	$9,886	$11,242	$10,000
TOTAL REVENUES	**$2,230,401**	**$2,133,127**	**$2,011,669**	**$2,107,970**	**$2,133,411**
TOTAL AVAILABLE RESOURCES	**$5,215,483**	**$5,534,540**	**$5,413,082**	**$4,691,740**	**$3,363,042**
EXPENDITURES					
PERSONNEL	$288,672	$353,549	$286,312	327,288	351,081
SUPPLIES	$1,429	$9,000	$5,200	$7,000	$7,300
PROMOTION/ADMIN/GRANTS/ PROSPECT DEVELOPMENT	$1,164,483	$3,092,286	$2,229,256	$2,821,903	$2,617,491
CAPITAL OUTLAY	$2,439	$6,000	$6,000	$6,000	$6,000
DEBT SERVICE	$357,047	$302,544	$302,544	$299,919	$297,118
TOTAL EXPENDITURES	**$1,814,070**	**$3,763,379**	**$2,829,312**	**3,462,110**	**3,278,990**
ENDING FUND BALANCE	**$3,401,413**	**$1,771,161**	**$2,583,770**	**$1,229,631**	**$84,052**

CITY OF DESOTO

FUND

PARK DEVELOPMENT CORP. FUND

118

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$534,875**	**$682,440**	**$682,440**	**$590,751**	**$394,651**
SALES TAX REVENUES	$640,220	$508,000	$615,908	$508,000	$508,000
INTEREST REVENUES	$1,811	$650	$1,656	$650	$650
TOTAL REVENUES	**$642,031**	**$508,650**	**$617,564**	**$508,650**	**$508,650**
TOTAL AVAILABLE RESOURCES	**$1,176,906**	**$1,191,090**	**$1,300,004**	**$1,099,401**	**$903,301**
EXPENDITURES					
DEBT SERVICE	$244,967	$245,475	$247,478	$243,000	$239,700
TRANSFERS TO OTHER FUNDS	$249,499	$211,775	$461,775	$461,750	$365,600
TOTAL EXPENDITURES	**$494,466**	**$457,250**	**$709,253**	**$704,750**	**$605,300**
ENDING FUND BALANCE	**$682,440**	**$733,840**	**$590,751**	**$394,651**	**$298,001**

CITY OF DESOTO

FUND

DEBT SERVICE PARKS DEVELOPMENT

347

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$118,532**	**$118,035**	**$118,035**	**$115,050**	**$112,850**
INTEREST REVENUES	$253	$300	$165	$300	$300
TRANSFERS FROM OTHER FUNDS	$211,650	$211,775	$211,775	$211,750	$215,600
TOTAL REVENUES	**$211,903**	**$212,075**	**$211,940**	**$212,050**	**$215,900**
TOTAL AVAILABLE RESOURCES	**$330,435**	**$330,110**	**$329,975**	**$327,100**	**$328,750**
EXPENDITURES					
DEBT SERVICE	$212,400	$214,275	$214,925	$214,250	$218,100
TOTAL EXPENDITURES	**$212,400**	**$214,275**	**$214,925**	**$214,250**	**$218,100**
ENDING FUND BALANCE	**$118,035**	**$115,835**	**$115,050**	**$112,850**	**$110,650**

PUBLIC UTILITY

FUNDS

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PUBLIC UTILITY FUNDS
502, 503, 504 AND 508

PUBLIC UTILITY ADMINISTRATION

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

UTILITY BILLING for CUSTOMER ACCOUNTS

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

UTILITY FIELD OPERATIONS

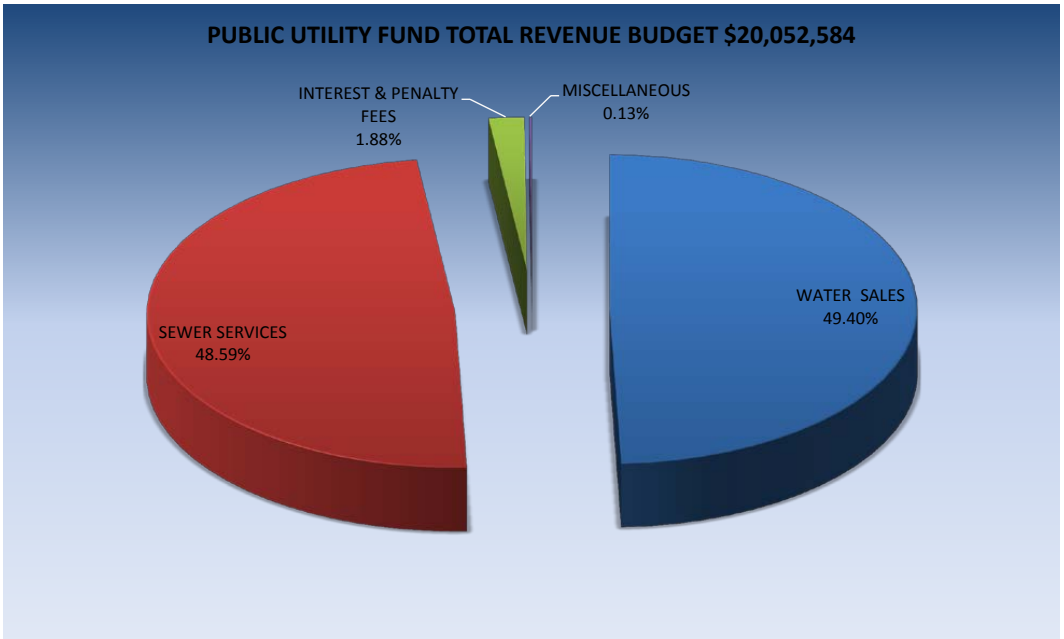
- Maintains and repairs water distribution and wastewater systems; and,
- Maintains two pump stations, three (3) ground and three (3) elevated water storage facilities.

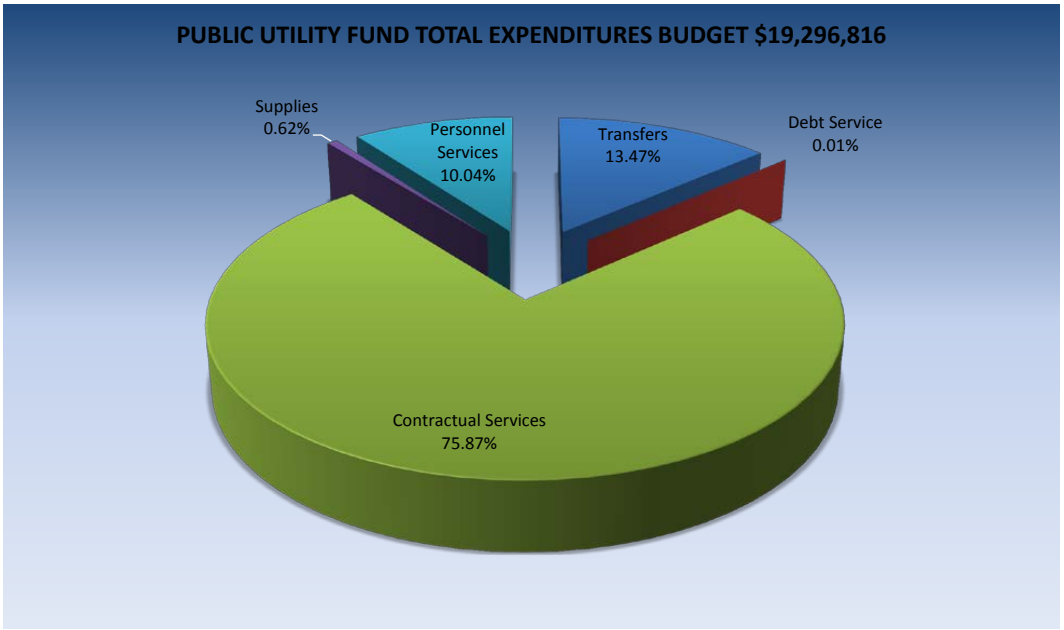
UTILITY EQUIPMENT REPLACEMENT

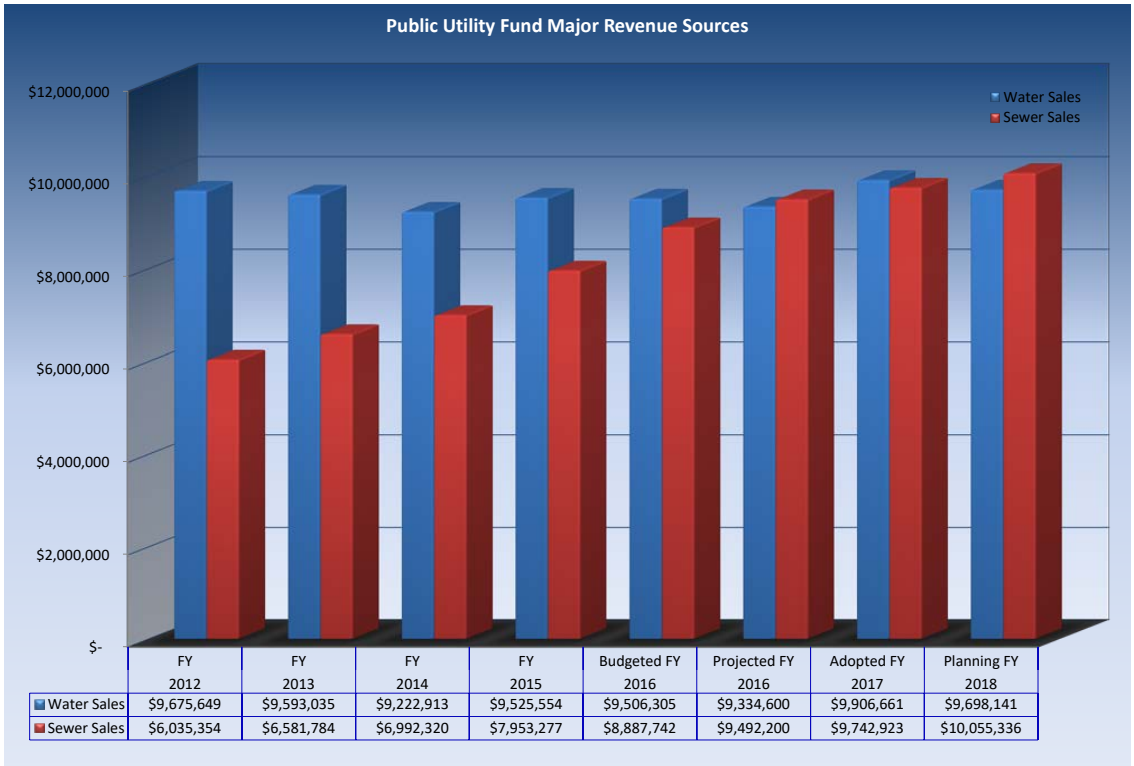
- Development Services manages the purchases of capitalized Public Utility Fund vehicles and equipment in a manner that does not create the burden of high expenditures during any single year.

WATER AND SEWER CAPITAL IMPROVEMENTS

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


PUBLIC UTILITY FUND TOTAL REVENUE BUDGET $20,052,584
INTEREST & PENALTY FEES 1.88%
MISCELLANEOUS 0.13%
WATER SALES 49.40%
SEWER SERVICES 48.59%


PUBLIC UTILITY FUND TOTAL EXPENDITURES BUDGET $19,296,816
Supplies 0.62%
Personnel Services 10.04%
Transfers 13.47%
Debt Service 0.01%
Contractual Services 75.87%



	FY 2012	FY 2013	FY 2014	FY 2015	Budgeted FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
Water Sales	$9,675,649	$9,593,035	$9,222,913	$9,525,554	$9,506,305	$9,334,600	$9,906,661	$9,698,141
Sewer Sales	$6,035,354	$6,581,784	$6,992,320	$7,953,277	$8,887,742	$9,492,200	$9,742,923	$10,055,336

CITY OF DESOTO

FUND

PUBLIC UTILITY FUND

502

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAPITAL-BEGINNING BAL.	**$7,547,047**	**$8,201,447**	**$8,201,447**	**$8,690,240**	**$9,446,008**
REVENUES					
WATER & SEWER SALES	$17,553,991	$18,480,047	$18,936,200	$19,740,584	$19,841,477
WATER & SEWER CONNECTION	$105,911	$94,000	$86,100	$97,000	$94,000
WATER & SEWER SENIOR DISCOUNTS	($181,071)	($180,000)	($195,500)	($188,000)	($182,000)
PENALTY FEES	$346,745	$346,000	$346,000	$346,000	$346,000
INTEREST REVENUES	$39,897	$28,000	$35,000	$30,000	$28,000
MISCELLANEOUS REVENUE	$23,947	$27,000	$114,850	$27,000	$27,000
TOTAL REVENUES	**$17,889,421**	**$18,795,047**	**$19,322,650**	**$20,052,584**	**$20,154,477**
TOTAL AVAILABLE RESOURCES	**$25,436,467**	**$26,996,494**	**$27,524,097**	**$28,742,824**	**$29,600,485**
APPROPRIATIONS					
PERSONNEL	$1,400,242	$1,930,389	$1,935,160	$1,937,079	$1,969,212
SUPPLIES	$77,126	$103,975	$90,885	$120,052	$102,485
SERVICES & PROFESSIONAL FEES	$12,617,888	$14,632,006	$14,615,230	$14,640,302	$15,518,066
CAPITAL OUTLAY	$0	$0	$0	$0	$0
TRANSFERS TO OTHER FUNDS	$3,138,464	$2,191,583	$2,191,583	$2,598,383	$2,348,283
DEBT SERVICE	$1,300	$1,000	$1,000	$1,000	$1,000
TOTAL APPROPRIATIONS	**$17,235,020**	**$18,858,953**	**$18,833,858**	**$19,296,816**	**$19,939,046**
WORKING CAPITAL -ENDING BAL.	**$8,201,447**	**$8,137,542**	**$8,690,240**	**$9,446,008**	**$9,661,439**
Reserve Requirement -120 days	5,666,308	6,200,204	6,191,953	6,344,159	6,555,303
Amount over/(under) Reserve Requirement	2,535,139.64	1,937,338	2,498,286	3,101,849	3,106,136
# days covered	174	157	168	179	177
PERSONNEL:					
Full Time	30	30	30	30	30
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PUBLIC UTILITIES	502-025-025	ADMINISTRATION

MISSION/PROGRAM DESCRIPTION

Department of Public Utilities (DPU) Administration is responsible for the oversight of all activities associated with the delivery of water and sewer services. The responsibilities of the Director of DPU include long-range planning for the water utility, developing and administering the annual operating budget, ensuring adequate staffing levels are maintained, ensuring the adequacy of water and sewer rates. The City of DeSoto purchases treated water from Dallas Water Utilities (DWU) and wastewater treatment services from the Trinity River Authority (TRA). The Director of DPU serves as the City liaison TRA and DWU.
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.

GOALS AND OBJECTIVES

*Ensure that DPU expenditures are within budget limits by closely monitoring expenses and processing invoices promptly.

*Ensure the financial stability of DPU by making sure that water and wastewater rates are sufficient to cover the cost of service.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of customer accounts serviced by the Public Utilities Department	16,354	16,600	16,600	17,000
Annual water sales in gallons	2,174,437,647	2,194,001,767	2,116,151,303	2,100,000,000
Number of customer calls for sewer blockage assistance	500	500	500	500
Efficiency/Effectiveness Measures				
Public Utilities Administration O&M budget per capita	$5.27	$4.47	$4.58	$4.49
Public Utilities Administration O&M budget as a percentage the overall departmental budget	1.45%	1.36%	1.76%	1.25%
Average O&M cost ($) per customer account served	$1,149	$1,124	$1,136	$1,250
Average O&M cost ($) per million gallons of water sold	$8,641	$8,505	$8,705	$8,950
Number of sewer backup claims paid by City's insurance	3	3	3	3

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
PUBLIC UTILITY FUND	**PUBLIC UTILITY DEPT.**	**PUBLIC UTILITY**
502	**25**	**25**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	($107,268)	$221,982	$221,982	$221,470	$223,815
SUPPLIES	$899	$2,500	$1,500	$2,500	$2,500
SERVICES & PROFESSIONAL FEES	$7,905	$39,600	$61,400	$11,600	$11,600
PUBLIC UTILITY ADMINISTRATION	**($98,464)**	**$264,082**	**$284,882**	**$235,570**	**237,915**
PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PUBLIC UTILITIES	502-025-026	UTILITY BILLING

MISSION/PROGRAM DESCRIPTION

Utility Billing is responsible for providing timely and accurate billings 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.

GOALS AND OBJECTIVES

*Ensure that customers receive their water bills in a timely manner completing the billing process by the 15th and 30th of each month.

*Ensure the accuracy and integrity of monthly meter readings by performing meter edits and conducting re-reads as needed.

*Maximize revenue potential by completing work orders for service requests in a timely manner.

*Encourage on-time bill payment from customers by consistently disconnecting service to non-paying customers.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of water bills generated	197,067	199,038	201,028	204,000
Number of Utility Billing work orders	20,382	22,420	24,662	24,000
Number of disconnections due to nonpayment	4940	4690	4,456	5,000
Number of water meters read per year	203435	203900	204,410	206,000
Efficiency/Effectiveness Measures				
Utility Billing budget per capita	$44.36	$28.54	$26.00	$29.31
Utility Billing budget % of Public Utilities O&M budget	12.15%	8.69%	9.99%	8.17%
Percent of water bills generated on time	98%	98%	98%	90%
Percent of Utility Billing work orders completed within (1) business day	99%	99%	99%	95%
Percent of uncollected revenue recovered after disconnections	NA	80%	85%	80%
Average percentage of meters read daily	NA	5%	5%	5%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
PUBLIC UTILITY FUND	**PUBLIC UTILITY DEPT.**	**UTILITY BILLING**
502	**25**	**26**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$656,788	$718,547	$718,547	$759,207	$778,969
SUPPLIES	$29,936	$38,000	$34,500	$49,267	$31,700
SERVICES & PROFESSIONAL FEES	$297,059	$402,272	$382,772	$361,949	$366,066
TRANSFERS TO OTHER FUNDS	$514,200	$391,100	$391,100	$368,000	$467,000
UTILITY BILLING	**$1,497,983**	**$1,549,919**	**$1,526,919**	**$1,538,423**	**1,643,735**

PERSONNEL:					
Full Time	12	12	12	12	12
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PUBLIC UTILITIES	502-025-027	FIELD OPERATIONS

MISSION/PROGRAM DESCRIPTION

Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure. The Texas Commission on Environmental Quality (TCEQ) mandates that each dead-end line on the distribution system be flushed monthly to help maintain water quality. Dead-end lines typically occur in cul-de-sacs or at the end of streets with only a single point of entry. Because dead-end lines are only tied in to the distribution at one end, the water reaches the end of the line and stops. During periods of low water usage, the water quality at the end of the line can deteriorate. Routine flushing forces the old water out of the line and introduces fresh water.
The wastewater collection system consists of over 200 miles of piping and over 3,000 sewer manholes. Wastewater collection activities involve maintaining the system through proactive flushing, cleaning and making system repairs as needed.

GOALS AND OBJECTIVES

*Maintain the water distribution system by repairing leaks and breaks in a timely manner.
*Maintain the wastewater system by making necessary repairs and preforming proactive flushing and cleaning.
*Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve.
*Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Target	FY 2017 Target
Activity Demand/Workload				
Number of dead-end water lines within the distribution system	65	65	105	177
Daily water allowance from Dallas without penalty (gallons)	14.5MGD	14.5MGD	14.5MGD	14.5MGD
Number of valves in the water distribution system	6,500	6,500	6,500	6,500
Number of bacteriological samples to be collected annually	600	660	660	720
Number of repairs made on water system	220	180	190	180
Number of repairs made on sewer system	60	75	75	65
Number of water quality complaints received	123	110	120	120
Efficiency/Effectiveness Measures				
Field Operations budget per capita	$192.29	$202.30	$230.02	$240.88
Field Operations budget as % of Public Utilities O&M budget	53%	62%	67%	67%
Percentage of dead-end lines flushed monthly	100%	100%	100%	100%
Number of days Dallas water flow exceeded 14.5 million gallons	0	0	0	0
Percentage of valves exercised annually	23%	23%	23%	23%
Percentage of bacteriological samples within regulatory compliance	100%	99%	99%	95%
Percentage of water repairs completed within 5 hours	94%	95%	95%	95%
Percentage of sewer repairs completed within 5 hours	92%	94%	95%	95%
Percentage of water quality complaints addressed within 2 business days	91%	95%	95%	95%

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
PUBLIC UTILITY FUND	**PUBLIC UTILITY DEPT.**	**UTILITY FIELD OPERATIONS**
502	**25**	**27**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$837,931	$969,795	$969,795	$936,337	$946,363
SUPPLIES	$46,293	$58,475	$49,885	$63,285	$63,285
SERVICES & PROFESSIONAL FEES	$9,168,750	$11,050,807	$11,031,731	$11,253,005	$12,126,652
TRANSFERS TO OTHER FUNDS	$564,904	$486,104	$486,104	$390,004	$540,904
UTILITY FIELD OPERATIONS	**$10,617,878**	**$12,565,181**	**$12,537,515**	**$12,642,631**	**13,677,204**

PERSONNEL:					
Full Time	16	16	16	16	16

CITY OF DESOTO

FUND	DEPARTMENT	
PUBLIC UTILITY FUND	**NON-DEPARTMENTAL**	ALL PROGRAMS
502	**99**	

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$12,791	$20,065	$24,836	$20,065	$20,065
SUPPLIES	($2)	$5,000	$5,000	$5,000	$5,000
SERVICES & PROFESSIONAL FEES	$3,144,174	$3,139,327	$3,139,327	$3,013,748	$3,013,748
DEBT SERVICE	$1,300	$1,000	$1,000	$1,000	$1,000
TRANSFERS TO OTHER FUNDS	$2,059,360	$1,314,379	$1,314,379	$1,840,379	$1,340,379
NON-DEPARTMENTAL	**$5,217,622**	**$4,479,771**	**$4,484,542**	**$4,880,192**	**$4,380,192**

CITY OF DESOTO

FUND

WATER METER REPLACEMENT FUND

503

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$ 533,920**	**$ 541,263**	**$ 541,263**	**$ 242,263**	**$ 44,263**
REVENUES					
INTEREST REVENUES	$1,703	$1,000	$1,000	$1,000	$1,000
TRANSFERS FROM OTHER FUNDS	$467,000	$367,000	$367,000	$368,000	$467,000
TOTAL REVENUES	**$468,703**	**$368,000**	**$368,000**	**$369,000**	**$468,000**
TOTAL AVAILABLE RESOURCES	**$ 1,002,623**	**$ 909,263**	**$ 909,263**	**$ 611,263**	**$ 512,263**
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	$461,360	$667,000	$667,000	$567,000	$468,000
TOTAL APPROPRIATIONS	**$461,360**	**$667,000**	**$667,000**	**$567,000**	**$468,000**
FUND BALANCE-ENDING	**$ 541,263**	**$ 242,263**	**$ 242,263**	**$ 44,263**	**$ 44,263**

CITY OF DESOTO

FUND

WATER/SEWER EQUIP REPLACE FUND

504

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$48,617**	**$ 269,319**	**$269,319**	**$122,658**	**$98,558**
REVENUES					
INTEREST REVENUES	$437	$75	$75	$0	$0
TRANSFERS FROM OTHER FUNDS	$280,300	$178,800	$178,800	$58,600	$209,500
TOTAL REVENUES	**$280,737**	**$178,875**	**$178,875**	**$58,600**	**$209,500**
TOTAL AVAILABLE RESOURCES	**$329,354**	**$ 448,194**	**$ 448,194**	**$ 181,258**	**$ 308,058**
APPROPRIATIONS					
SUPPLIES	$0	$0	$0	$0	$0
CAPITAL OUTLAY	$60,036	$325,537	$325,536	$82,700	$209,500
TOTAL APPROPRIATIONS	**$60,036**	**$325,537**	**$325,536**	**$82,700**	**$209,500**
FUND BALANCE-ENDING	**$ 269,319**	**$ 122,657**	**$ 122,658**	**$ 98,558**	**$ 98,558**

CITY OF DESOTO

FUND

CIP-WATER & SEWER FUND

508

SUMMARY

LINE ITEMS	Actuals FY 2015	Actuals FY 2016	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAPITAL-BEGINNING BAL.	**$9,801,186**	**$8,536,878**	**$8,536,878**	**$8,536,878**	**$5,853,678**	**$4,861,178**
REVENUES						
INTEREST REVENUES	$43,328	$57,499	$10,000	$10,000	$8,500	$8,500
TRANSFERS FROM OTHER FUNDS	$1,918,609	$1,172,808	$1,172,809	$1,172,809	$1,698,809	$1,198,809
MISCELLANEOUS/BOND PROCEEDS	$0	$0	$1,900,000	$0	$2,205,000	$3,185,000
TOTAL REVENUES	**$1,961,936**	**$1,230,307**	**$3,082,809**	**$1,182,809**	**$3,912,309**	**$4,392,309**
TOTAL AVAILABLE RESOURCES	**$11,763,122**	**$9,767,185**	**$11,619,687**	**$9,719,687**	**$9,765,987**	**$ 9,253,487**
APPROPRIATIONS						
PERSONNEL	$0	$0	$0	$0	$0	$0
SUPPLIES	$0	$0	$0	$0	$0	$0
SERVICES & PROFESSIONAL FEES	$23,477	$38,119	$50,000	$38,100	$0	$0
CAPITAL OUTLAY	$2,715,334	$3,325,561	$11,489,553	$2,740,000	$3,705,000	$2,885,000
DEBT SERVICE	$487,433	$481,075	$1,173,809	$1,126,009	$1,199,809	$1,199,809
TRANSFERS TO OTHER FUNDS	$0	$0	$0	$0	$0	$0
TOTAL APPROPRIATIONS	**$3,226,244**	**$3,844,756**	**$12,713,362**	**$3,904,109**	**$4,904,809**	**$4,084,809**
WORKING CAPITAL -ENDING BAL.	**$8,536,878**	**$5,922,430**	**($1,093,676)**	**$5,815,578**	**$4,861,178**	**$5,168,678**

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STORM DRAINAGE

UTILITY FUNDS

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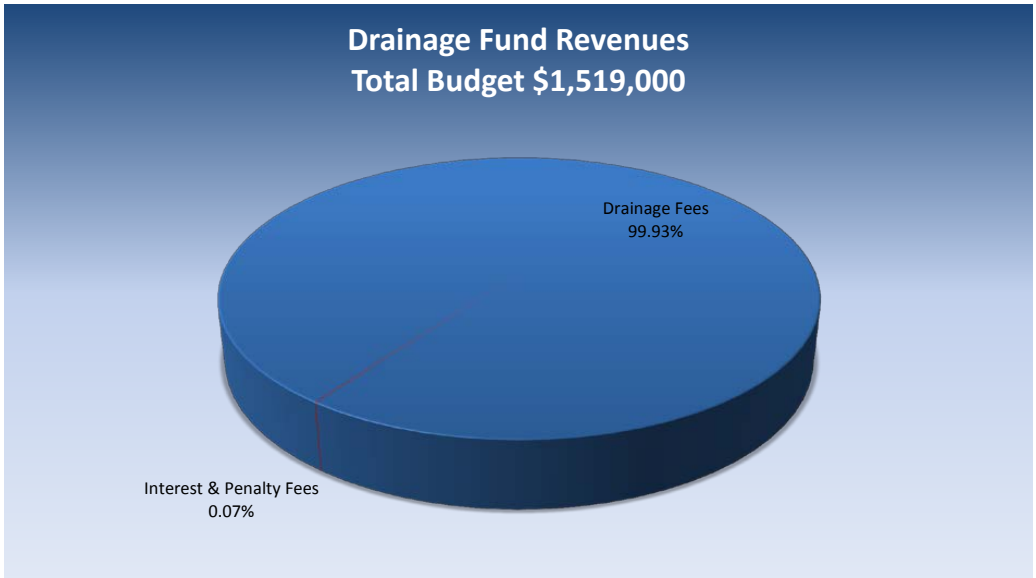
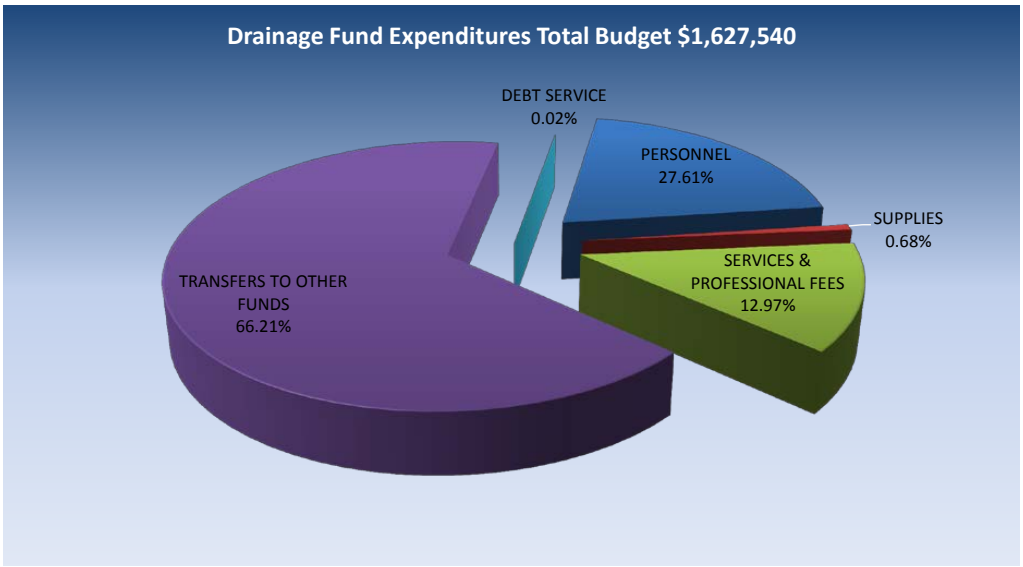
STORM DRAINAGE UTILITY FUNDS
522, 524 AND 528

FUNCTIONS

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


Drainage Fund Revenues
Total Budget $1,519,000
Drainage Fees
99.93%
Interest & Penalty Fees
0.07%


Drainage Fund Expenditures Total Budget $1,627,540
DEBT SERVICE
0.02%
PERSONNEL
27.61%
SUPPLIES
0.68%
SERVICES &
PROFESSIONAL FEES
12.97%
TRANSFERS TO OTHER
FUNDS
66.21%

CITY OF DESOTO

FUND

STORM DRAINAGE UTILITY FUND

522

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAPITAL-BEGINNING BAL.	**$698,389**	**$728,006**	**$728,006**	**$1,230,702**	**$1,122,162**
REVENUES					
DRAINAGE CHARGE REVENUE	$1,501,251	$1,491,150	$1,528,590	$1,518,000	$1,518,000
INTEREST REVENUES	$1,793	$1,000	$1,000	$1,000	$1,000
TOTAL REVENUES	**$1,503,044**	**$1,492,150**	**$1,529,590**	**$1,519,000**	**$1,519,000**
TOTAL AVAILABLE RESOURCES	**$2,201,433**	**$2,220,156**	**$2,257,596**	**$2,749,702**	**$2,641,162**
APPROPRIATIONS					
PERSONNEL	$217,665	$310,009	$275,070	$327,449	$330,900
SUPPLIES	$6,285	$11,000	$3,960	$11,000	$11,000
SERVICES & PROFESSIONAL FEES	$148,463	$211,172	$156,893	$211,172	$211,172
TRANSFERS TO OTHER FUNDS	$1,100,564	$590,521	$590,521	$1,077,569	$1,287,231
DEBT SERVICE	$450	$350	$450	$350	$350
TOTAL APPROPRIATIONS	**$1,473,427**	**$1,123,052**	**$1,026,894**	**$1,627,540**	**$1,840,653**
WORKING CAPITAL -ENDING BAL.	**$728,006**	**$1,097,104**	**$1,230,702**	**$1,122,162**	**$800,509**
Reserve Requirements	$100,000	$125,000	$125,000	$125,000	$125,000
Amount over/(under) Reserve Requirement	$628,006	$972,104	$1,105,702	$997,162	$675,509
PERSONNEL:					
Full Time	5	5	5	5	5

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND	**DEVELOPMENT SERVICES**	**ENGINEERING SERVICES**
522	**3**	**10**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$72,349	$91,927	$56,927	$94,000	$95,020
SUPPLIES	$3,303	$6,000	$2,000	$6,000	$6,000
SERVICES & PROFESSIONAL FEES	$45,790	$75,000	$25,870	$75,000	$75,000
TRANSFERS TO OTHER FUNDS	$1,100,564	$564,521	$564,521	$1,077,569	$1,230,531
ENGINEERING SERVICES	**$1,222,006**	**$737,448**	**$649,318**	**$1,252,569**	**$1,406,551**

PERSONNEL:					
Full Time	1	1	1	1	1

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND	**DEVELOPMENT SERVICES**	**MAINTENANCE**
522	**3**	**20**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$143,381	$216,252	$216,252	$231,619	$234,050
SUPPLIES	$2,982	$5,000	$1,960	$5,000	$5,000
SERVICES & PROFESSIONAL FEES	$0	$33,499	$28,350	$33,499	$33,499
TRANSFERS TO OTHER FUNDS	$0	$26,000	$26,000	$0	$56,700
MAINTENANCE	**$146,363**	**$280,751**	**$272,562**	**$270,118**	**$329,249**

PERSONNEL:					
Full Time	4	4	4	4	4

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND 522	**NON DEPARTMENTAL 99**	**ALL PROGRAMS**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$1,935	$1,830	$1,891	$1,830	$1,830
SERVICES & PROFESSIONAL FEES	$102,673	$102,673	$102,673	$102,673	$102,673
DEBT SERVICE	$450	$350	$450	$350	$350
NON DEPARTMENTAL	**$105,058**	**$104,853**	**$105,014**	**$104,853**	**$104,853**

CITY OF DESOTO

FUND

DRAINAGE EQUIP REPLACE FUND

524

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$0**	**$0**	**$0**	**$0**	**$0**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$0	$26,000	$26,000	$0	$56,700
TOTAL REVENUES	**$0**	**$26,000**	**$26,000**	**$0**	**$56,700**
TOTAL AVAILABLE RESOURCES	**$0**	**$26,000**	**$26,000**	**$0**	**$56,700**
APPROPRIATIONS					
CAPITAL OUTLAY	$0	$26,000	$26,000	$0	$56,700
TOTAL APPROPRIATIONS	**$0**	**$26,000**	**$26,000**	**$0**	**$56,700**
FUND BALANCE-ENDING	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF DESOTO

FUND

DRAINAGE IMPROVEMENTS FUND

528

SUMMARY

LINE ITEMS	Actuals FY 2015	Actuals FY 2016	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAPITAL-BEGINNING BAL.	**$ 813,882**	**$1,136,085**	**$1,136,085**	**$1,136,085**	**$1,161,835**	**$1,164,335**
REVENUES						
INTEREST REVENUES	$4,164	$2,649	$2,500	$1,790	$2,500	$2,500
TRANSFERS FROM OTHER FUNDS	$1,100,564	$564,521	$564,521	$564,521	$1,077,569	$1,230,531
TOTAL REVENUES	**$1,104,728**	**$567,170**	**$567,021**	**$566,311**	**$1,080,069**	**$1,233,031**
TOTAL AVAILABLE RESOURCES	**$1,918,610**	**$1,703,256**	**$1,703,106**	**$1,702,396**	**$2,241,904**	**$2,397,366**
APPROPRIATIONS						
SUPPLIES	($11,522)	$0	$0	$0	$0	$0
CAPITAL OUTLAY	$681,245	$400,121	$389,408	$400,125	$650,000	$800,000
DEBT SERVICE	$112,802	$140,436	$439,522	$140,436	$427,569	$430,532
TOTAL APPROPRIATIONS	**$782,525**	**$540,557**	**$828,930**	**$540,561**	**$1,077,569**	**$1,230,532**
FUND BALANCE-ENDING	**$1,136,085**	**$1,162,699**	**$874,177**	**$1,161,835**	**$1,164,335**	**$1,166,834**

SANITATION

ENTERPRISE FUNDS

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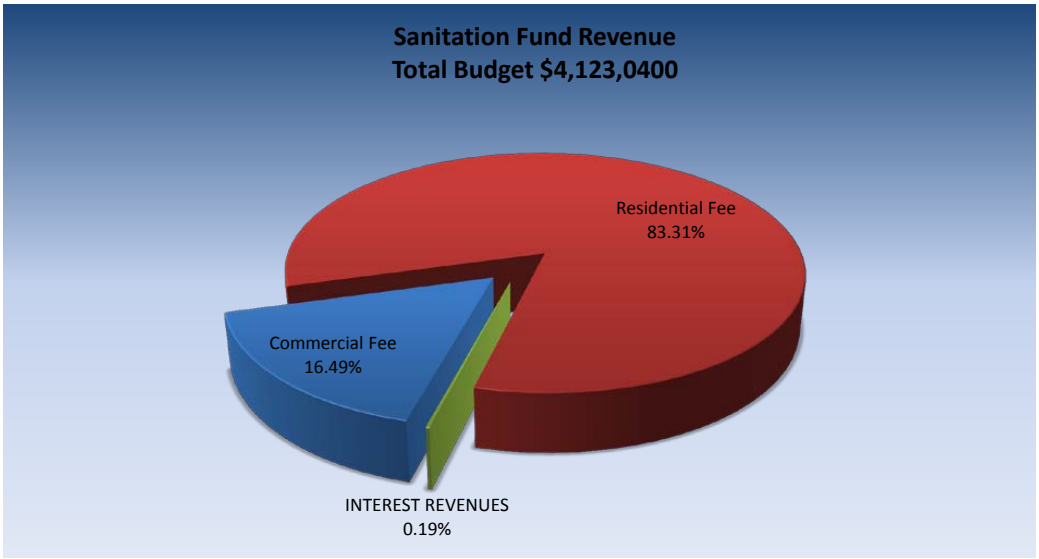
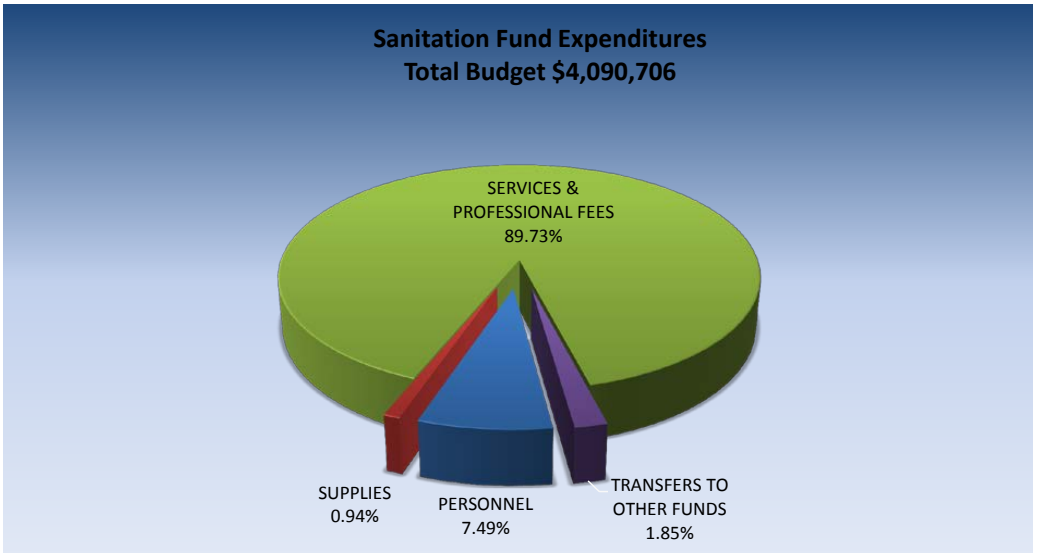
SANITATION ENTERPRISE FUNDS
552 AND 553

FUNCTIONS

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


Sanitation Fund Revenue
Total Budget $4,123,0400
Residential Fee
83.31%
Commercial Fee
16.49%
INTEREST REVENUES
0.19%


Sanitation Fund Expenditures
Total Budget $4,090,706
SERVICES &
PROFESSIONAL FEES
89.73%
SUPPLIES
0.94%
PERSONNEL
7.49%
TRANSFERS TO
OTHER FUNDS
1.85%

CITY OF DESOTO

FUND

SANITATION ENTERPRISE FUND

552

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAPITAL-BEGINNING BAL.	**$1,812,695**	**$1,899,012**	**$1,899,012**	**$1,977,627**	**$2,009,921**
REVENUES					
CHARGES FOR SERVICES	$3,973,031	$4,054,400	$4,079,600	$4,085,000	$4,059,800
INTEREST REVENUES	$8,289	$4,000	$8,000	$8,000	$4,000
CONTRIBUTIONS/ MISCELLANEOUS	$30,000	$30,000	$30,000	$30,000	$30,000
TOTAL REVENUES	**$4,011,320**	**$4,088,400**	**$4,117,600**	**$4,123,000**	**$4,093,800**
TOTAL AVAILABLE RESOURCES	**$5,824,015**	**$5,987,412**	**$6,016,612**	**$6,100,627**	**$6,103,721**
APPROPRIATIONS					
PERSONNEL	$199,189	$263,445	$242,771	$306,421	$320,285
SUPPLIES	$30,275	$31,120	$21,790	$38,375	$38,375
SERVICES & PROFESSIONAL FEES	$3,541,836	$3,624,783	$3,689,624	$3,670,410	$3,704,707
CAPITAL OUTLAY	$68,903	$0	$0	$0	$0
TRANSFERS TO OTHER FUNDS	$84,800	$84,800	$84,800	$75,500	$93,500
TOTAL APPROPRIATIONS	**$3,925,003**	**$4,004,148**	**$4,038,985**	**$4,090,706**	**$4,156,867**
WORKING CAPITAL -ENDING BAL.	**$1,899,012**	**$1,983,264**	**$1,977,627**	**$2,009,921**	**$1,946,854**
Reserve Requirement -60 days	$645,206	$493,662	$497,957	$504,334	$512,490
Amount over/(under) Reserve Requirement	$1,253,806	$1,489,602	$1,479,670	$1,505,587	$1,434,363
# days covered	177	241	238	239	228
PERSONNEL:					
Full Time	5	5	5	5	5

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

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**GENERAL ADMINISTRATION**	**COMM INITIATIVES**
552	1	13 - 52

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
SERVICES & PROFESSIONAL FEES	$30,497	$73,178	$39,660	$37,500	$37,500
GENERAL ADMINISTRATION	**$30,497**	**$73,178**	**$39,660**	**$37,500**	**$37,500**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**DEVELOPMENT SERVICES**	**STREET MAINTENANCE**
552	3	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$19,423	$64,458	$64,458	$65,861	$66,496
SUPPLIES	$13,952	$16,000	$10,000	$16,000	$16,000
SERVICES & PROFESSIONAL FEES	$18,009	$18,000	$12,500	$10,403	$18,228
DEVELOPMENT SERVICES	**$136,185**	**$183,258**	**$171,758**	**$142,264**	**$155,724**

PERSONNEL:					
Full Time	1	1	1	1	1

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**PARKS & RECREATION DEPT.**	**PARK MAINTENANCE**
552	5	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$179,137	$196,428	$176,428	$238,001	$251,230
SUPPLIES	$16,323	$15,120	$11,790	$22,375	$22,375
SERVICES & PROFESSIONAL FEES	$126,374	$135,605	$135,489	$177,205	$176,855
PARK MAINTENANCE	**$321,834**	**$347,153**	**$323,707**	**$463,081**	**$488,960**

PERSONNEL:					
Full Time	4	4	4	5	5

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**NON-DEPARTMENTAL**	**ALL**
552	99	

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
PERSONNEL	$628	$2,559	$1,885	$2,559	$2,559
SERVICES & PROFESSIONAL FEES	$3,366,956	$3,398,000	$3,501,975	$3,445,302	$3,472,124
CAPITAL OUTLAY	$68,903	$0	$0	$0	$0
NON-DEPARTMENTAL	**$3,436,487**	**$3,400,559**	**$3,503,860**	**$3,447,861**	**$3,474,683**

CITY OF DESOTO

FUND

SANITATION EQUIP REPLACE FUND

553

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
WORKING CAP. CARRYOVER-BEGINNING	**$6,593**	**$55,389**	**$55,389**	**$105,389**	**$5,389**
INTEREST	$104	$0	$0	$0	$0
TRANSFERS FROM OTHER FUNDS	$84,800	$84,800	$84,800	$75,500	$93,500
TOTAL REVENUES	**$84,904**	**$84,800**	**$84,800**	**$75,500**	**$93,500**
TOTAL AVAILABLE RESOURCES	**$91,497**	**$140,189**	**$140,189**	**$180,889**	**$98,889**
APPROPRIATIONS					
SUPPLIES	$0	$0	$0	$0	$0
CAPITAL OUTLAY	$0	$0	$0	$175,500	$24,800
DEBT SERVICE	$2,834	$34,800	$34,800	$0	$0
ADVANCE PAYMENTS	$33,274	$0	$0	$0	$0
TOTAL APPROPRIATIONS	**$36,108**	**$34,800**	**$34,800**	**$175,500**	**$24,800**
WORKING CAPITAL BAL.-ENDING	**$55,389**	**$105,389**	**$105,389**	**$5,389**	**$74,089**

HOTEL OCCUPANCY FUND

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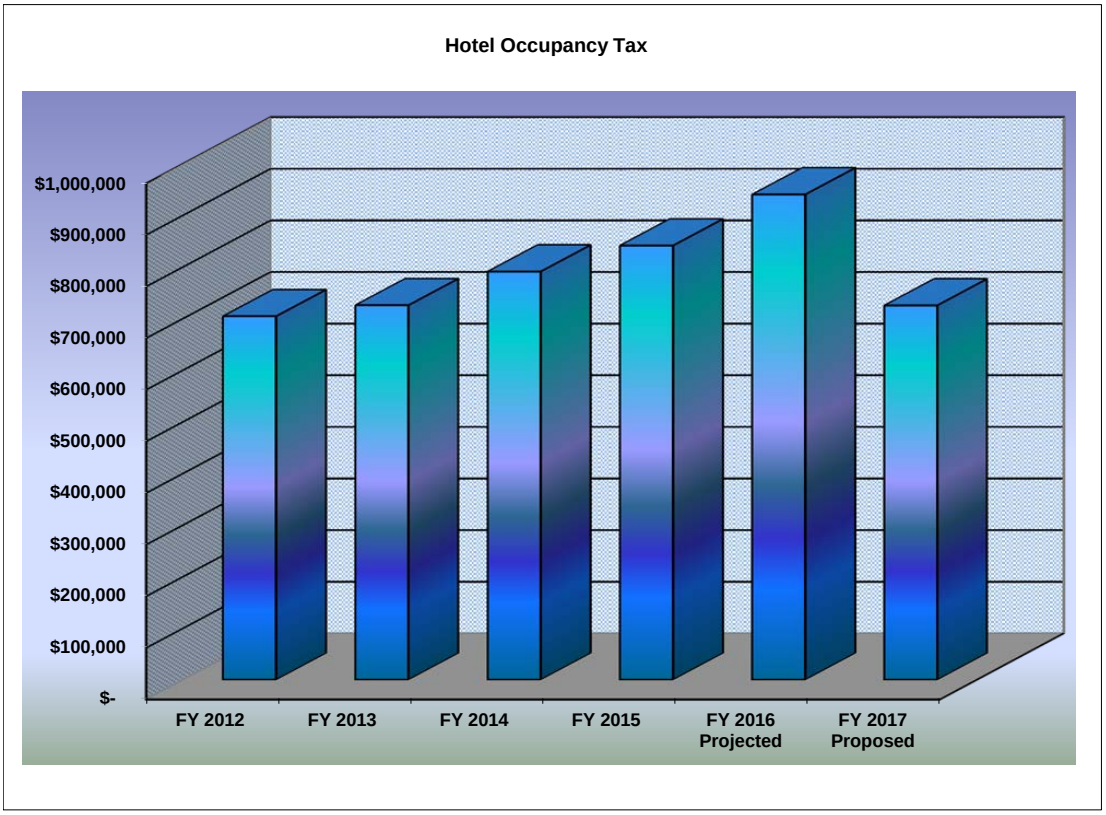
HOTEL OCCUPANCY FUND-221

HOTEL OCCUPANCY FUND
221 FUNCTIONS

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



Fiscal Year	Hotel Tax
FY 2012	$ 704,045
FY 2013	$ 725,382
FY 2014	$ 790,657
FY 2015	$ 840,967
FY 2016 Projected	$ 940,000
FY 2017 Proposed	$ 725,000

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

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Proposed FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$1,034,694**	**$1,339,552**	**$1,339,552**	**$1,606,654**	**$1,490,899**
REVENUES					
HOTEL OCCUPANCY TAX FUND	$840,967	$700,000	$940,000	$725,000	$725,000
CHARGES FOR SERVICES	$7,109	$4,700	$14,800	$4,700	$4,700
INTEREST	$4,087	$1,500	$3,970	$1,500	$1,500
TOTAL REVENUES	$852,163	$706,200	$958,770	$731,200	$731,200
TOTAL AVAILABLE RESOURCES	**$1,886,858**	**$2,045,752**	**$2,298,322**	**$2,337,854**	**$2,222,099**
EXPENDITURES					
PERSONNEL	$0	$4,623	$4,420	$14,623	$14,623
SERVICES & PROFESSIONAL FEES	$405,142	$586,562	$524,366	$663,357	$611,277
CAPITAL OUTLAY	$0	$550,000	$22,275	$0	$0
CAPITAL OUTLAY	$133	$0	$0	$0	$0
TRANSFERS	$142,030	$140,607	$140,607	$168,975	$137,049
OPERATING EXPENDITURES	**$547,306**	**$1,281,792**	**$691,668**	**$846,955**	**$762,949**
TOTAL EXPENDITURES	**$547,306**	**$1,281,792**	**$691,668**	**$846,955**	**$762,949**
FUND BALANCE - ENDING	**$1,339,552**	**$763,960**	**$1,606,654**	**$1,490,899**	**$1,459,150**
Reserve Requirement - 25%*Proj. Rev.	$213,041	$176,550	$239,693	$182,800	$182,800
Amount over/(under) Reserve Requirement	$1,126,511	$587,410	$1,366,961	$1,308,099	$1,276,350

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DEBT SERVICE

FUND

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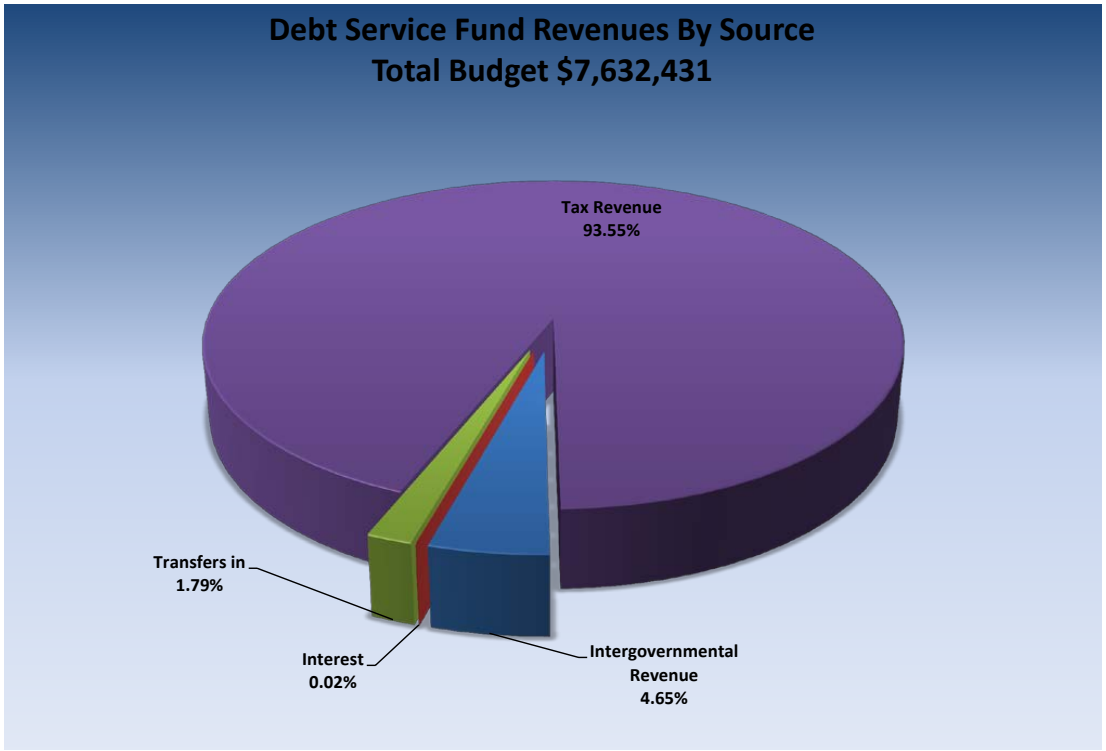
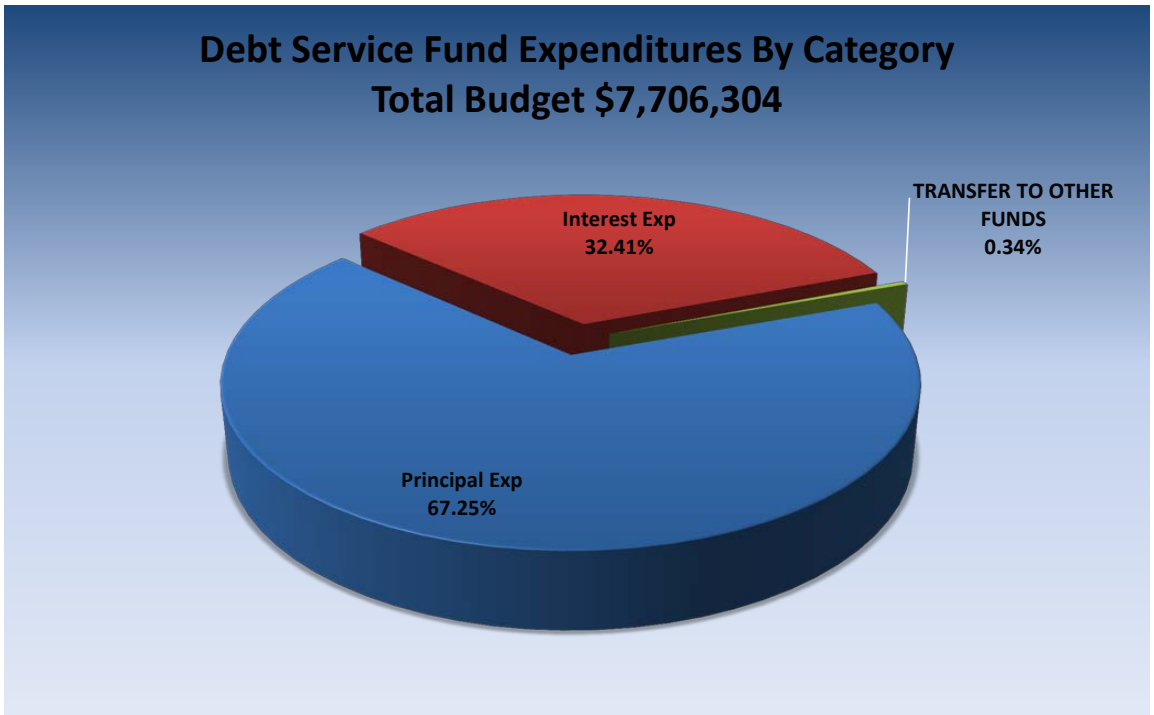
City of DeSoto
Debt Service Fund Overview

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



Revenues in the Debt Service Fund are budgeted at $7,632,431 an increase of 1.20% from the previous year. The I&S property tax rate for FY 2016-17 is calculated at $0.2100 per $100 valuation, a decrease of $0.015 from the previous fiscal year's rate. The I&S rate is equivalent to 28.19% of the total property tax rate of $0.7449 per $100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at $7.1 million and represent 93.55% of total fund revenues. Intergovernmental Revenue is budgeted at $354,531 represents the second largest source of funding, followed by transfers from other funds that are budgeted at $136,400. Interest revenue is budgeted at $1,500.

City of DeSoto
Debt Service Fund Expenditures



Expenditures for the Debt Service Fund are budgeted at $7,706,304 – an increase of 2.66% from the previous year. Interest payments on bonds are budgeted to remain the same as prior year at $2.49 million. Principal payments are budgeted at $5.18 million, a 2.66% increase from the previous year. Transfers to other funds are budgeted at $26,300.

CITY OF DESOTO

FUND

BOND DEBT SERVICE FUND

305

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$2,532,070**	**$2,829,318**	**$2,829,318**	**$3,167,207**	**$3,093,334**
REVENUES					
INTERGOVERNMENTAL REVENUE	$355,031	$358,375	$358,375	$354,531	$358,407
CURRENT TAXES	$6,689,799	$6,928,503	$7,149,000	$7,025,000	$7,109,300
DELINQUENT TAXES	$57,239	$65,000	$131,225	$65,000	$65,000
PENALTIES & INTEREST	$46,960	$50,000	$51,050	$50,000	$50,000
INTEREST REVENUES	$4,861	$1,500	$7,550	$1,500	$1,500
TRANSFERS FROM OTHER FUNDS	$141,205	$138,907	$198,339	$136,400	$133,724
BOND PROCEEDS	$0	$0	$6,891,869	$0	$0
TOTAL REVENUES	**$7,295,095**	**$7,542,285**	**$14,787,408**	**$7,632,431**	**$7,717,931**
TOTAL AVAILABLE RESOURCES	**$9,827,165**	**$10,371,603**	**$17,616,726**	**$10,799,638**	**$10,811,265**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$0	$0	$0	$0	$0
TRANSFER TO OTHER FUNDS	$26,080	$26,300	$26,300	$26,300	$26,300
DEBT SERVICE	$6,971,767	$7,480,296	$14,423,219	$7,680,004	$7,522,574
TOTAL EXPENDITURES	**$6,997,847**	**$7,506,596**	**$14,449,519**	**$7,706,304**	**$7,548,874**
FUND BALANCE-ENDING	**$2,829,318**	**$2,865,007**	**$3,167,207**	**$3,093,334**	**$3,262,391**
I & S Tax Rate	0.2271	0.2250	0.2250	0.2100	0.2100

CITY OF DESOTO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN

September 30, 2016

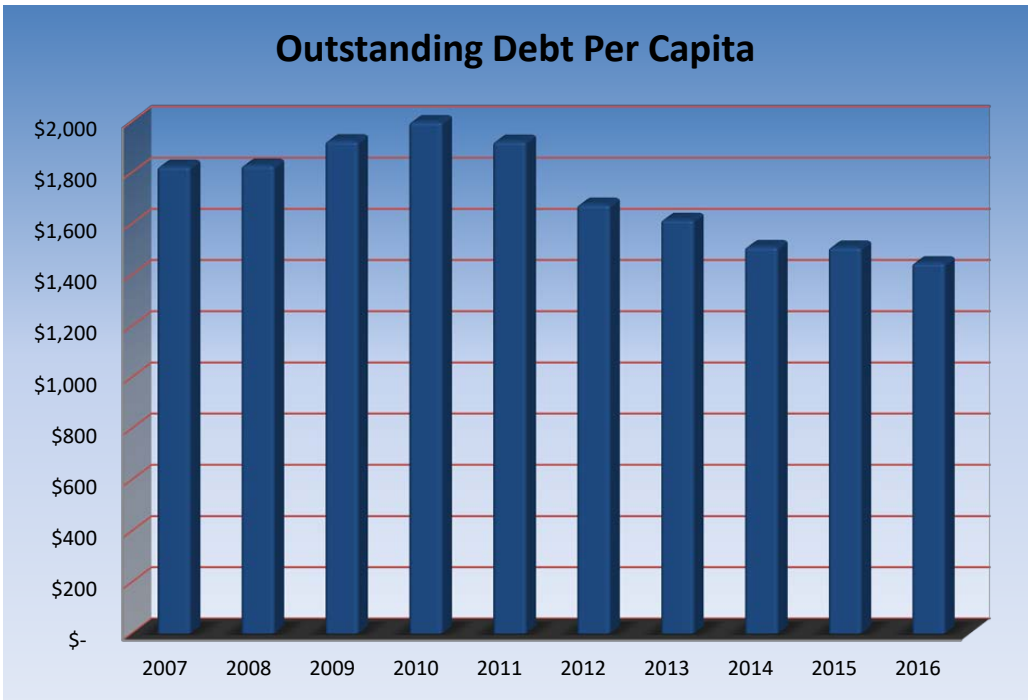
Total Assessed Value	$	4,008,694,610
Less: Exempt Property	$	474,889,741
Net Taxable Assessed Value	**$**	**3,533,804,869**
Debt limit -Ten Percent (10%) of Taxable Assessed Value	$	353,380,487
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	**$**	**74,610,000**
Less: Amount in Debt Service Fund Available for Payment of Principal	$	3,167,207
Total Amount of Debt Applicable to Debt Limit	$	71,442,793
Legal Debt Margin	**$**	**281,937,694**

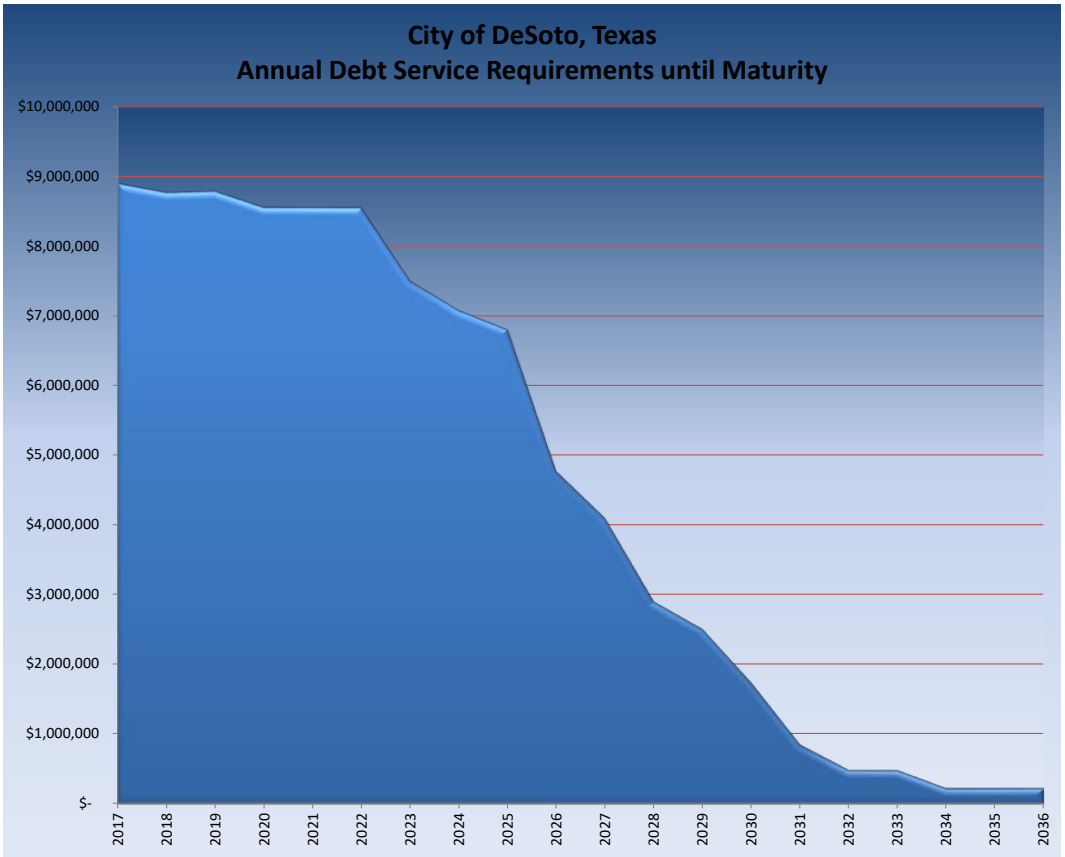
Source: Dallas Central Appraisal District

Per Capita Outstanding Debt

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

Fiscal Year Ending	Outstanding Debt	Population	Per Capita
2007	$ 86,936,713	47,600	$ 1,826
2008	$ 88,546,713	48,391	$ 1,830
2009	$ 93,756,715	48,700	$ 1,925
2010	$ 98,953,254	49,047	$ 2,018
2011	$ 94,360,000	49,047	$ 1,924
2012	$ 85,675,000	51,102	$ 1,677
2013	$ 82,695,000	51,102	$ 1,618
2014	$ 77,245,000	51,102	$ 1,512
2015	$ 77,760,000	51,483	$ 1,510
2016	$ 74,610,000	51,483	$ 1,449




City of DeSoto, Texas
Annual Debt Service Requirements until Maturity
$10,000,000
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
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City of DeSoto, Texas

All Outstanding General and Certificate of Obligation Debt
As of Fiscal Year Ending 2016

Period Ending	Principal	Interest	Total Debt Service
9/30/2017	$ 6,175,000	$ 2,733,052	$ 8,908,052
9/30/2018	$ 6,230,000	$ 2,545,148	$ 8,775,148
9/30/2019	$ 6,475,000	$ 2,318,419	$ 8,793,419
9/30/2020	$ 6,490,000	$ 2,070,351	$ 8,560,351
9/30/2021	$ 6,760,000	$ 1,797,792	$ 8,557,792
9/30/2022	$ 7,045,000	$ 1,509,496	$ 8,554,496
9/30/2023	$ 6,275,000	$ 1,230,769	$ 7,505,769
9/30/2024	$ 6,110,000	$ 972,838	$ 7,082,838
9/30/2025	$ 6,080,000	$ 726,925	$ 6,806,925
9/30/2026	$ 4,245,000	$ 535,319	$ 4,780,319
9/30/2027	$ 3,715,000	$ 392,156	$ 4,107,156
9/30/2028	$ 2,640,000	$ 271,422	$ 2,911,422
9/30/2029	$ 2,340,000	$ 175,813	$ 2,515,813
9/30/2030	$ 1,645,000	$ 101,969	$ 1,746,969
9/30/2031	$ 800,000	$ 58,856	$ 858,856
9/30/2032	$ 455,000	$ 37,963	$ 492,963
9/30/2033	$ 465,000	$ 24,213	$ 489,213
9/30/2034	$ 215,000	$ 14,519	$ 229,519
9/30/2035	$ 220,000	$ 8,975	$ 228,975
9/30/2036	$ 230,000	$ 3,038	$ 233,038
TOTAL OUTSTANDING	$ 74,610,000	$ 17,529,030	$ 92,139,030

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GENERAL OBLIGATION BONDS

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Bond Debt Service

City of DeSoto, Texas

General Obligation Refunding & Improvement Bonds, Series 2016 (I&S Tax Portion)

Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	385,000	2.000%	59,117.50	444,117.50	
8/15/2017			74,393.75	74,393.75	
9/30/2017					518,511.25
2/15/2018	380,000	2.000%	74,393.75	454,393.75	
8/15/2018			70,593.75	70,593.75	
9/30/2018					524,987.50
2/15/2019	385,000	2.000%	70,593.75	455,593.75	
8/15/2019			66,743.75	66,743.75	
9/30/2019					522,337.50
2/15/2020	390,000	3.000%	66,743.75	456,743.75	
8/15/2020			60,893.75	60,893.75	
9/30/2020					517,637.50
2/15/2021			60,893.75	60,893.75	
8/15/2021			60,893.75	60,893.75	
9/30/2021					121,787.50
2/15/2022	610,000	3.000%	60,893.75	670,893.75	
8/15/2022			51,743.75	51,743.75	
9/30/2022					722,637.50
2/15/2023	740,000	3.000%	51,743.75	791,743.75	
8/15/2023			40,643.75	40,643.75	
9/30/2023					832,387.50
2/15/2024	690,000	3.000%	40,643.75	730,643.75	
8/15/2024			30,293.75	30,293.75	
9/30/2024					760,937.50
2/15/2025	710,000	2.000%	30,293.75	740,293.75	
8/15/2025			23,193.75	23,193.75	
9/30/2025					763,487.50
2/15/2026	720,000	2.000%	23,193.75	743,193.75	
8/15/2026			15,993.75	15,993.75	
9/30/2026					759,187.50
2/15/2027	135,000	2.000%	15,993.75	150,993.75	
8/15/2027			14,643.75	14,643.75	
9/30/2027					165,637.50
2/15/2028	135,000	2.000%	14,643.75	149,643.75	
8/15/2028			13,293.75	13,293.75	
9/30/2028					162,937.50
2/15/2029	140,000	2.000%	13,293.75	153,293.75	
8/15/2029			11,893.75	11,893.75	
9/30/2029					165,187.50
2/15/2030	145,000	2.000%	11,893.75	156,893.75	
8/15/2030			10,443.75	10,443.75	
9/30/2030					167,337.50
2/15/2031	145,000	2.000%	10,443.75	155,443.75	
8/15/2031			8,993.75	8,993.75	
9/30/2031					164,437.50
2/15/2032	150,000	2.000%	8,993.75	158,993.75	
8/15/2032			7,493.75	7,493.75	
9/30/2032					166,487.50
2/15/2033	150,000	2.250%	7,493.75	157,493.75	
8/15/2033			5,806.25	5,806.25	
9/30/2033					163,300.00
2/15/2034	155,000	2.250%	5,806.25	160,806.25	
8/15/2034			4,062.50	4,062.50	
9/30/2034					164,868.75
2/15/2035	160,000	2.500%	4,062.50	164,062.50	
8/15/2035			2,062.50	2,062.50	
9/30/2035					166,125.00
2/15/2036	165,000	2.500%	2,062.50	167,062.50	
9/30/2036					167,062.50
	6,490,000		1,207,280.00	7,697,280.00	7,697,280.00

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", Series 2006 GO & Series 2006 Comb Tax & Rev COs) 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 2016 (Drainage Portion)

Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	35,000	2.000%	5,591.11	40,591.11	
8/15/2017			7,050.00	7,050.00	
9/30/2017					47,641.11
2/15/2018	35,000	2.000%	7,050.00	42,050.00	
8/15/2018			6,700.00	6,700.00	
9/30/2018					48,750.00
2/15/2019	30,000	2.000%	6,700.00	36,700.00	
8/15/2019			6,400.00	6,400.00	
9/30/2019					43,100.00
2/15/2020	50,000	3.000%	6,400.00	56,400.00	
8/15/2020			5,650.00	5,650.00	
9/30/2020					62,050.00
2/15/2021	50,000	3.000%	5,650.00	55,650.00	
8/15/2021			4,900.00	4,900.00	
9/30/2021					60,550.00
2/15/2022	40,000	3.000%	4,900.00	44,900.00	
8/15/2022			4,300.00	4,300.00	
9/30/2022					49,200.00
2/15/2023	85,000	3.000%	4,300.00	89,300.00	
8/15/2023			3,025.00	3,025.00	
9/30/2023					92,325.00
2/15/2024	85,000	3.000%	3,025.00	88,025.00	
8/15/2024			1,750.00	1,750.00	
9/30/2024					89,775.00
2/15/2025	85,000	2.000%	1,750.00	86,750.00	
8/15/2025			900.00	900.00	
9/30/2025					87,650.00
2/15/2026	90,000	2.000%	900.00	90,900.00	
9/30/2026					90,900.00
	585,000		86,941.11	671,941.11	671,941.11

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", Series 2006 GO & Series 2006 Comb Tax & Rev COs) 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, Taxable Series 2016 (I&S Tax)

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	25,000	4.000%	24,796.39	49,796.39	
8/15/2017			32,318.75	32,318.75	
9/30/2017					82,115.14
2/15/2018	165,000	4.000%	32,318.75	197,318.75	
8/15/2018			29,018.75	29,018.75	
9/30/2018					226,337.50
2/15/2019	170,000	4.000%	29,018.75	199,018.75	
8/15/2019			25,618.75	25,618.75	
9/30/2019					224,637.50
2/15/2020	180,000	4.000%	25,618.75	205,618.75	
8/15/2020			22,018.75	22,018.75	
9/30/2020					227,637.50
2/15/2021	105,000	4.000%	22,018.75	127,018.75	
8/15/2021			19,918.75	19,918.75	
9/30/2021					146,937.50
2/15/2022	120,000	4.000%	19,918.75	139,918.75	
8/15/2022			17,518.75	17,518.75	
9/30/2022					157,437.50
2/15/2023	230,000	4.000%	17,518.75	247,518.75	
8/15/2023			12,918.75	12,918.75	
9/30/2023					260,437.50
2/15/2024	240,000	4.000%	12,918.75	252,918.75	
8/15/2024			8,118.75	8,118.75	
9/30/2024					261,037.50
2/15/2025	250,000	2.050%	8,118.75	258,118.75	
8/15/2025			5,556.25	5,556.25	
9/30/2025					263,675.00
2/15/2026	250,000	2.150%	5,556.25	255,556.25	
8/15/2026			2,868.75	2,868.75	
9/30/2026					258,425.00
2/15/2027	255,000	2.250%	2,868.75	257,868.75	
9/30/2027					257,868.75
	1,990,000		376,546.39	2,366,546.39	2,366,546.39

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", Series 2007A Comb Tax & Rev CO) 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 Bonds, Series 2015 (I&S Tax)

Callable on 2/15/2025 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	200,000	4.000%	63,394	263,394	
8/15/2017			59,394	59,394	
9/30/2017					322,788
2/15/2018	205,000	4.000%	59,394	264,394	
8/15/2018			55,294	55,294	
9/30/2018					319,688
2/15/2019	220,000	4.000%	55,294	275,294	
8/15/2019			50,894	50,894	
9/30/2019					326,188
2/15/2020	220,000	4.000%	50,894	270,894	
8/15/2020			46,494	46,494	
9/30/2020					317,388
2/15/2021	235,000	4.000%	46,494	281,494	
8/15/2021			41,794	41,794	
9/30/2021					323,288
2/15/2022	240,000	4.000%	41,794	281,794	
8/15/2022			36,994	36,994	
9/30/2022					318,788
2/15/2023	250,000	4.000%	36,994	286,994	
8/15/2023			31,994	31,994	
9/30/2023					318,988
2/15/2024	260,000	4.000%	31,994	291,994	
8/15/2024			26,794	26,794	
9/30/2024					318,788
2/15/2025	275,000	4.000%	26,794	301,794	
8/15/2025			21,294	21,294	
9/30/2025					323,088
2/15/2026	280,000	2.500%	21,294	301,294	
8/15/2026			17,794	17,794	
9/30/2026					319,088
2/15/2027	285,000	2.750%	17,794	302,794	
8/15/2027			13,875	13,875	
9/30/2027					316,669
2/15/2028	300,000	3.000%	13,875	313,875	
8/15/2028			9,375	9,375	
9/30/2028					323,250
2/15/2029	305,000	3.000%	9,375	314,375	
8/15/2029			4,800	4,800	
9/30/2029					319,175
2/15/2030	320,000	3.000%	4,800	324,800	
9/30/2030					324,800
	3,595,000		896,969	4,491,969	4,491,969

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/23 @par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	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
	6,745,000		675,200	7,420,200	7,420,200

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
2/15/2017	25,000	3.000%	3,900	28,900	
8/15/2017			3,525	3,525	
9/30/2017					32,425.00
2/15/2018	25,000	3.000%	3,525	28,525	
8/15/2018			3,150	3,150	
9/30/2018					31,675.00
2/15/2019	30,000	3.000%	3,150	33,150	
8/15/2019			2,700	2,700	
9/30/2019					35,850.00
2/15/2020	30,000	4.000%	2,700	32,700	
8/15/2020			2,100	2,100	
9/30/2020					34,800.00
2/15/2021	30,000	3.000%	2,100	32,100	
8/15/2021			1,650	1,650	
9/30/2021					33,750.00
2/15/2022	30,000	2.000%	1,650	31,650	
8/15/2022			1,350	1,350	
9/30/2022					33,000.00
2/15/2023	30,000	3.000%	1,350	31,350	
8/15/2023			900	900	
9/30/2023					32,250.00
2/15/2024	30,000	3.000%	900	30,900	
8/15/2024			450	450	
9/30/2024					31,350.00
2/15/2025	30,000	3.000%	450	30,450	
9/30/2025					30,450.00
	260,000		35,550	295,550	295,550

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
2/15/2017	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
	440,000		61,075	501,075	501,075

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
2/15/2017	945,000	4.000%	335,700	1,280,700	
8/15/2017			316,800	316,800	
9/30/2017					1,597,500
2/15/2018	980,000	4.000%	316,800	1,296,800	
8/15/2018			297,200	297,200	
9/30/2018					1,594,000
2/15/2019	1,035,000	4.000%	297,200	1,332,200	
8/15/2019			276,500	276,500	
9/30/2019					1,608,700
2/15/2020	1,450,000	5.000%	276,500	1,726,500	
8/15/2020			240,250	240,250	
9/30/2020					1,966,750
2/15/2021	1,815,000	5.000%	240,250	2,055,250	
8/15/2021			194,875	194,875	
9/30/2021					2,250,125
2/15/2022	2,655,000	5.000%	194,875	2,849,875	
8/15/2022			128,500	128,500	
9/30/2022					2,978,375
2/15/2023	1,820,000	5.000%	128,500	1,948,500	
8/15/2023			83,000	83,000	
9/30/2023					2,031,500
2/15/2024	1,750,000	5.000%	83,000	1,833,000	
8/15/2024			39,250	39,250	
9/30/2024					1,872,250
2/15/2025	1,570,000	5.000%	39,250	1,609,250	
9/30/2025					1,609,250
	14,020,000		3,488,450	17,508,450	17,508,450

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	205,000	4.000%	40,875	245,875	
8/15/2017			36,775	36,775	
9/30/2017					282,650
2/15/2018	215,000	4.000%	36,775	251,775	
8/15/2018			32,475	32,475	
9/30/2018					284,250
2/15/2019	230,000	4.000%	32,475	262,475	
8/15/2019			27,875	27,875	
9/30/2019					290,350
2/15/2020	235,000	5.000%	27,875	262,875	
8/15/2020			22,000	22,000	
9/30/2020					284,875
2/15/2021	250,000	5.000%	22,000	272,000	
8/15/2021			15,750	15,750	
9/30/2021					287,750
2/15/2022	270,000	5.000%	15,750	285,750	
8/15/2022			9,000	9,000	
9/30/2022					294,750
2/15/2023	190,000	5.000%	9,000	199,000	
8/15/2023			4,250	4,250	
9/30/2023					203,250
2/15/2024	120,000	5.000%	4,250	124,250	
8/15/2024			1,250	1,250	
9/30/2024					125,500
2/15/2025	50,000	5.000%	1,250	51,250	
9/30/2025					51,250
	1,765,000		339,625	2,104,625	2,104,625

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
2/15/2017	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
	575,000		89,650	664,650	664,650

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
2/15/2017			18,700	18,700	
8/15/2017			18,700	18,700	
9/30/2017					37,400
2/15/2018			18,700	18,700	
8/15/2018			18,700	18,700	
9/30/2018					37,400
2/15/2019			18,700	18,700	
8/15/2019			18,700	18,700	
9/30/2019					37,400
2/15/2020			18,700	18,700	
8/15/2020			18,700	18,700	
9/30/2020					37,400
2/15/2021	935,000	4.000%	18,700	953,700	
9/30/2021					953,700
	935,000		168,300	1,103,300	1,103,300

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	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
	2,882,304		367,128	3,249,431	3,249,431

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
2/15/2017	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
	155,000		9,500	164,500	164,500

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

BOND DEBT SERVICE
City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	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
	138,087		8,437	146,524	146,524

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	24,609		1,504	26,113	26,113

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
2/15/2017	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
	395,000		24,300	419,300	419,300

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
2/15/2017	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
	3,335,000		853,201	4,188,201	4,188,201

Proceeds from the sale of the Bonds will be used for (i) constructing and inproving 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 withthe 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
2/15/2017	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
	3,985,000		998,199	4,983,199	4,983,199

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.

CERTIFICATES OF OBLIGATION BONDS

Bond Debt Service
City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2016 (I&S Tax)
Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	40,000	4.000%	11,748.89	51,748.89	
8/15/2017			14,750.00	14,750.00	
9/30/2017					66,498.89
2/15/2018	35,000	4.000%	14,750.00	49,750.00	
8/15/2018			14,050.00	14,050.00	
9/30/2018					63,800.00
2/15/2019	40,000	4.000%	14,050.00	54,050.00	
8/15/2019			13,250.00	13,250.00	
9/30/2019					67,300.00
2/15/2020	40,000	4.000%	13,250.00	53,250.00	
8/15/2020			12,450.00	12,450.00	
9/30/2020					65,700.00
2/15/2021	40,000	4.000%	12,450.00	52,450.00	
8/15/2021			11,650.00	11,650.00	
9/30/2021					64,100.00
2/15/2022	45,000	4.000%	11,650.00	56,650.00	
8/15/2022			10,750.00	10,750.00	
9/30/2022					67,400.00
2/15/2023	45,000	4.000%	10,750.00	55,750.00	
8/15/2023			9,850.00	9,850.00	
9/30/2023					65,600.00
2/15/2024	45,000	3.000%	9,850.00	54,850.00	
8/15/2024			9,175.00	9,175.00	
9/30/2024					64,025.00
2/15/2025	45,000	3.000%	9,175.00	54,175.00	
8/15/2025			8,500.00	8,500.00	
9/30/2025					62,675.00
2/15/2026	50,000	3.000%	8,500.00	58,500.00	
8/15/2026			7,750.00	7,750.00	
9/30/2026					66,250.00
2/15/2027	50,000	2.500%	7,750.00	57,750.00	
8/15/2027			7,125.00	7,125.00	
9/30/2027					64,875.00
2/15/2028	50,000	2.500%	7,125.00	57,125.00	
8/15/2028			6,500.00	6,500.00	
9/30/2028					63,625.00
2/15/2029	50,000	2.500%	6,500.00	56,500.00	
8/15/2029			5,875.00	5,875.00	
9/30/2029					62,375.00
2/15/2030	55,000	2.500%	5,875.00	60,875.00	
8/15/2030			5,187.50	5,187.50	
9/30/2030					66,062.50
2/15/2031	55,000	2.500%	5,187.50	60,187.50	
8/15/2031			4,500.00	4,500.00	
9/30/2031					64,687.50
2/15/2032	55,000	3.000%	4,500.00	59,500.00	
8/15/2032			3,675.00	3,675.00	
9/30/2032					63,175.00
2/15/2033	60,000	3.000%	3,675.00	63,675.00	
8/15/2033			2,775.00	2,775.00	
9/30/2033					66,450.00
2/15/2034	60,000	3.000%	2,775.00	62,775.00	
8/15/2034			1,875.00	1,875.00	
9/30/2034					64,650.00
2/15/2035	60,000	3.000%	1,875.00	61,875.00	
8/15/2035			975.00	975.00	
9/30/2035					62,850.00
2/15/2036	65,000	3.000%	975.00	65,975.00	
9/30/2036					65,975.00
	985,000		313,073.89	1,298,073.89	1,298,073.89

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

BOND DEBT SERVICE

City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2015

(I&S Tax Portion)

Callable on 2/15/2025@ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	135,000	3.000%	35,375	170,375	
8/15/2017			33,350	33,350	
9/30/2017					203,725
2/15/2018	140,000	3.000%	33,350	173,350	
8/15/2018			31,250	31,250	
9/30/2018					204,600
2/15/2019	140,000	3.000%	31,250	171,250	
8/15/2019			29,150	29,150	
9/30/2019					200,400
2/15/2020	150,000	2.500%	29,150	179,150	
8/15/2020			27,275	27,275	
9/30/2020					206,425
2/15/2021	150,000	2.500%	27,275	177,275	
8/15/2021			25,400	25,400	
9/30/2021					202,675
2/15/2022	150,000	3.500%	25,400	175,400	
8/15/2022			22,775	22,775	
9/30/2022					198,175
2/15/2023	160,000	3.500%	22,775	182,775	
8/15/2023			19,975	19,975	
9/30/2023					202,750
2/15/2024	165,000	3.500%	19,975	184,975	
8/15/2024			17,088	17,088	
9/30/2024					202,063
2/15/2025	175,000	3.500%	17,088	192,088	
8/15/2025			14,025	14,025	
9/30/2025					206,113
2/15/2026	175,000	3.000%	14,025	189,025	
8/15/2026			11,400	11,400	
9/30/2026					200,425
2/15/2027	185,000	3.000%	11,400	196,400	
8/15/2027			8,625	8,625	
9/30/2027					205,025
2/15/2028	185,000	3.000%	8,625	193,625	
8/15/2028			5,850	5,850	
9/30/2028					199,475
2/15/2029	190,000	3.000%	5,850	195,850	
8/15/2029			3,000	3,000	
9/30/2029					198,850
2/15/2030	200,000	3.000%	3,000	203,000	
9/30/2030					203,000
	2,300,000		533,700	2,833,700	2,833,700

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	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
	3,415,000		1,022,438	4,437,438	4,437,438

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
2/15/2017			11,394	11,394	
8/15/2017			11,394	11,394	
9/30/2017					22,788
2/15/2018	20,000	4.750%	11,394	31,394	
8/15/2018			10,919	10,919	
9/30/2018					42,313
2/15/2019	25,000	4.750%	10,919	35,919	
8/15/2019			10,325	10,325	
9/30/2019					46,244
2/15/2020	25,000	4.750%	10,325	35,325	
8/15/2020			9,731	9,731	
9/30/2020					45,056
2/15/2021	25,000	4.750%	9,731	34,731	
8/15/2021			9,138	9,138	
9/30/2021					43,869
2/15/2022	25,000	5.250%	9,138	34,138	
8/15/2022			8,481	8,481	
9/30/2022					42,619
2/15/2023	25,000	5.250%	8,481	33,481	
8/15/2023			7,825	7,825	
9/30/2023					41,306
2/15/2024	30,000	5.250%	7,825	37,825	
8/15/2024			7,038	7,038	
9/30/2024					44,863
2/15/2025	30,000	5.250%	7,038	37,038	
8/15/2025			6,250	6,250	
9/30/2025					43,288
2/15/2026	30,000	5.250%	6,250	36,250	
8/15/2026			5,463	5,463	
9/30/2026					41,713
2/15/2027	35,000	5.750%	5,463	40,463	
8/15/2027			4,456	4,456	
9/30/2027					44,919
2/15/2028	35,000	5.750%	4,456	39,456	
8/15/2028			3,450	3,450	
9/30/2028					42,906
2/15/2029	40,000	5.750%	3,450	43,450	
8/15/2029			2,300	2,300	
9/30/2029					45,750
2/15/2030	40,000	5.750%	2,300	42,300	
8/15/2030			1,150	1,150	
9/30/2030					43,450
2/15/2031	40,000	5.750%	1,150	41,150	
9/30/2031					41,150
	425,000		207,231	632,231	632,231

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 seravices 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
2/15/2017			15,325	15,325	
8/15/2017			15,325	15,325	
9/30/2017					30,650
2/15/2018	45,000	3.000%	15,325	60,325	
8/15/2018			14,650	14,650	
9/30/2018					74,975
2/15/2019	45,000	3.000%	14,650	59,650	
8/15/2019			13,975	13,975	
9/30/2019					73,625
2/15/2020	45,000	3.000%	13,975	58,975	
8/15/2020			13,300	13,300	
9/30/2020					72,275
2/15/2021	50,000	4.000%	13,300	63,300	
8/15/2021			12,300	12,300	
9/30/2021					75,600
2/15/2022	50,000	4.000%	12,300	62,300	
8/15/2022			11,300	11,300	
9/30/2022					73,600
2/15/2023	55,000	4.000%	11,300	66,300	
8/15/2023			10,200	10,200	
9/30/2023					76,500
2/15/2024	55,000	4.000%	10,200	65,200	
8/15/2024			9,100	9,100	
9/30/2024					74,300
2/15/2025	60,000	4.000%	9,100	69,100	
8/15/2025			7,900	7,900	
9/30/2025					77,000
2/15/2026	60,000	4.000%	7,900	67,900	
8/15/2026			6,700	6,700	
9/30/2026					74,600
2/15/2027	60,000	4.000%	6,700	66,700	
8/15/2027			5,500	5,500	
9/30/2027					72,200
2/15/2028	65,000	4.000%	5,500	70,500	
8/15/2028			4,200	4,200	
9/30/2028					74,700
2/15/2029	65,000	4.000%	4,200	69,200	
8/15/2029			2,900	2,900	
9/30/2029					72,100
2/15/2030	70,000	4.000%	2,900	72,900	
8/15/2030			1,500	1,500	
9/30/2030					74,400
2/15/2031	75,000	4.000%	1,500	76,500	
9/30/2031					76,500
	800,000		273,025	1,073,025	1,073,025

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 andrights-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
2/15/2017	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
	2,425,000		785,750	3,210,750	3,210,750

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 andrights-of-way therefor, (iii) improving and extending the City's waterworks and sewer system and (iv) professional services rendered in connection therewith.

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	15,000	4.750%	9,338	24,338	
8/15/2017			8,981	8,981	
9/30/2017					33,319
2/15/2018	15,000	4.750%	8,981	23,981	
8/15/2018			8,625	8,625	
9/30/2018					32,606
2/15/2019	20,000	4.750%	8,625	28,625	
8/15/2019			8,150	8,150	
9/30/2019					36,775
2/15/2020	20,000	4.750%	8,150	28,150	
8/15/2020			7,675	7,675	
9/30/2020					35,825
2/15/2021	20,000	4.750%	7,675	27,675	
8/15/2021			7,200	7,200	
9/30/2021					34,875
2/15/2022	20,000	5.250%	7,200	27,200	
8/15/2022			6,675	6,675	
9/30/2022					33,875
2/15/2023	20,000	5.250%	6,675	26,675	
8/15/2023			6,150	6,150	
9/30/2023					32,825
2/15/2024	20,000	5.250%	6,150	26,150	
8/15/2024			5,625	5,625	
9/30/2024					31,775
2/15/2025	25,000	5.250%	5,625	30,625	
8/15/2025			4,969	4,969	
9/30/2025					35,594
2/15/2026	25,000	5.250%	4,969	29,969	
8/15/2026			4,313	4,313	
9/30/2026					34,281
2/15/2027	25,000	5.750%	4,313	29,313	
8/15/2027			3,594	3,594	
9/30/2027					32,906
2/15/2028	30,000	5.750%	3,594	33,594	
8/15/2028			2,731	2,731	
9/30/2028					36,325
2/15/2029	30,000	5.750%	2,731	32,731	
8/15/2029			1,869	1,869	
9/30/2029					34,600
2/15/2030	30,000	5.750%	1,869	31,869	
8/15/2030			1,006	1,006	
9/30/2030					32,875
2/15/2031	35,000	5.750%	1,006	36,006	
9/30/2031					36,006
	350,000		164,463	514,463	514,463

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 seravices 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
2/15/2017	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
	3,825,000		1,222,678	5,047,678	5,047,678

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
2/15/2017	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
	4,080,000		1,232,274	5,312,274	5,312,274

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
2/15/2017	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
	2,900,000		877,483	3,777,483	3,777,483

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
2/15/2017	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
	550,000		141,691	691,691	691,691

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

BOND DEBT SERVICE

City of DeSoto, Texas

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

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	2,012,626		531,822	2,544,448	2,544,448

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

BOND DEBT SERVICE

City of DeSoto, Texas

Combination Tax & Revenue Certificates of Obligation, Tax-Exempt Series 2007A

(SWRCC-External S. Portion)

Callable on 2/15/2017 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2017	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
	682,374		180,312	862,686	862,686

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
2/15/2017	140,000	5.600%	3,920	143,920	
9/30/2017					143,920
	140,000		3,920	143,920	143,920

Proceeds from the sale of the Taxable Bonds will be used for (i) to refund a portion of the City's debt as shown on Schedule I hereto, for a debt service savings, and (v) paying costs of professional services including the costs of issuance of the Taxable Bonds.

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
2/15/2017	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
	1,405,000		351,315	1,756,315	1,756,315

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.

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
2/15/2017	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
	1,150,000		143,350	1,293,350	1,293,350

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 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
2/15/2017	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
	1,830,000		302,875	2,132,875	2,132,875

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.

SPECIAL REVENUE

FUNDS

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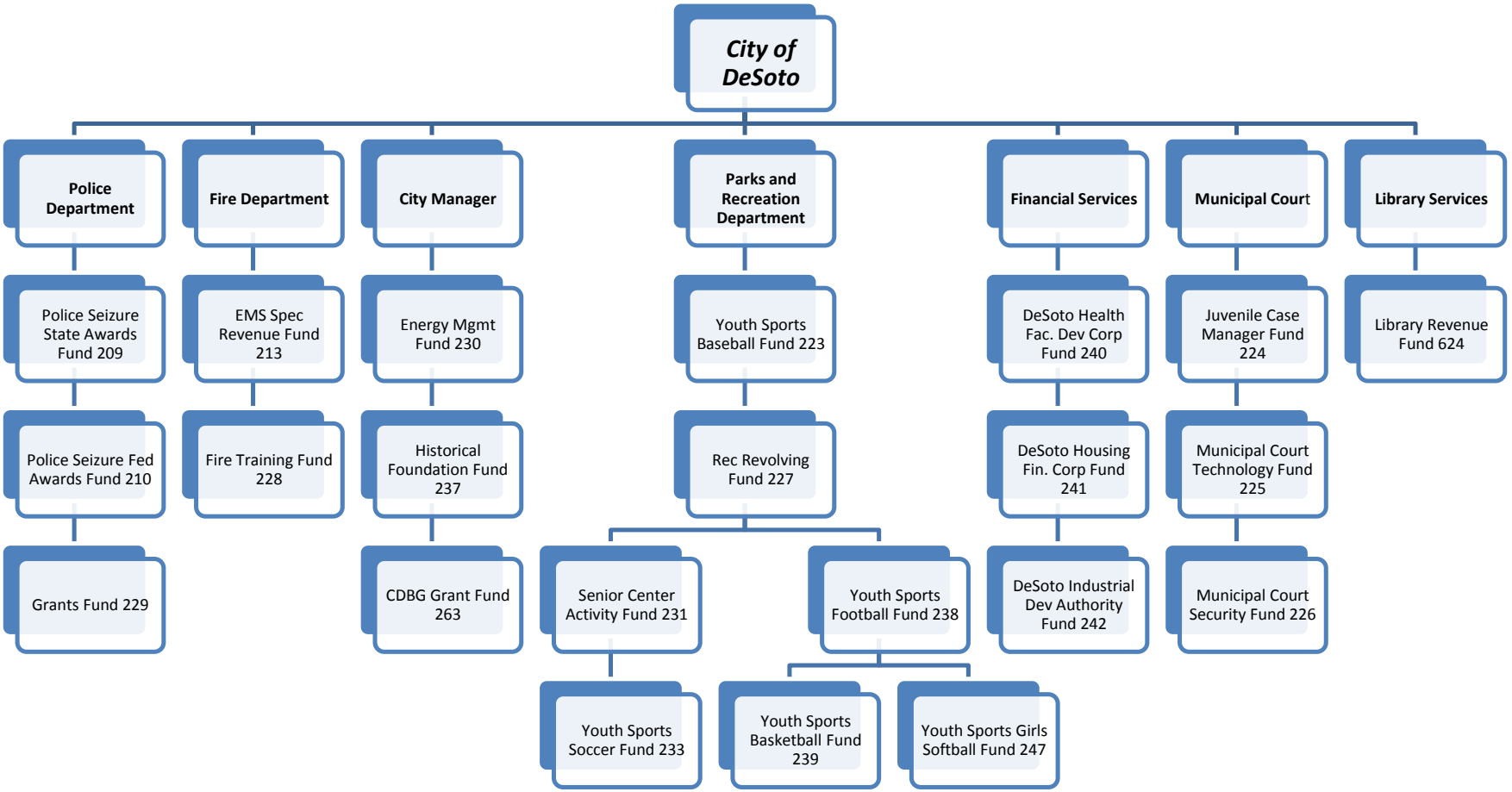
City of DeSoto
Police Department
Fire Department
City Manager
Parks and Recreation Department
Financial Services
Municipal Court
Library Services
Police Seizure State Awards Fund 209
EMS Spec Revenue Fund 213
Energy Mgmt Fund 230
Youth Sports Baseball Fund 223
DeSoto Health Fac. Dev Corp Fund 240
Juvenile Case Manager Fund 224
Library Revenue Fund 624
Police Seizure Fed Awards Fund 210
Fire Training Fund 228
Historical Foundation Fund 237
Rec Revolving Fund 227
DeSoto Housing Fin. Corp Fund 241
Municipal Court Technology Fund 225
Grants Fund 229
CDBG Grant Fund 263
Senior Center Activity Fund 231
Youth Sports Football Fund 238
DeSoto Industrial Dev Authority Fund 242
Municipal Court Security Fund 226
Youth Sports Soccer Fund 233
Youth Sports Basketball Fund 239
Youth Sports Girls Softball Fund 247

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CITY OF DESOTO

FUND

POLICE DEPT.-STATE SEIZED FUND

209

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$1,084**	**$1,407**	**$1,407**	**$2,057**	**$2,907**
REVENUES					
INTERGOVERNMENTAL REVENUE	$0	$0	$0	$0	$0
INTEREST	$13	$50	$50	$50	$50
MISCELLANEOUS	$675	$1,000	$1,000	$1,000	$1,000
TOTAL REVENUES	$688	$1,050	$1,050	$1,050	$1,050
TOTAL AVAILABLE RESOURCES	**$1,773**	**$2,457**	**$2,457**	**$3,107**	**$3,957**
EXPENDITURES					
SUPPLIES	$0	$0	$0	$0	$0
SERVICES & PROFESSIONAL FEES	$366	$400	$400	$200	$200
TOTAL EXPENDITURES	**$366**	**$400**	**$400**	**$200**	**$200**
FUND BALANCE - ENDING	**$1,407**	**$2,057**	**$2,057**	**$2,907**	**$3,757**

CITY OF DESOTO

FUND

POLICE DEPT.- FED SEIZED FUNDS

210

SUMMARY

LINE ITEMS	Actuals FY 2015	Actuals FY 2016	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$203,509**	**$521,569**	**$521,569**	**$521,569**	**$310,900**	**$1,100**
REVENUES						
INTERGOVERNMENTAL REVENUE	$447,646	$254,752	$40,000	$254,752	$55,000	$55,000
INTEREST	$1,007	$1,020	$200	$1,020	$200	$200
CONTRIBUTIONS/ MISCELLANEOUS	$0	$4,041	$0	$4,041	$0	$0
TOTAL REVENUES	$448,653	$259,812	$40,200	$259,813	$55,200	$55,200
TOTAL AVAILABLE RESOURCES	**$652,162**	**$781,381**	**$561,769**	**$781,382**	**$366,100**	**$56,300**
EXPENDITURES						
PERSONNEL	$0	$13,369	$13,000	$14,255	$0	$0
SUPPLIES	$49,455	$144,656	$175,606	$149,500	$165,000	$15,000
SERVICES & PROFESSIONAL FEES	$44,878	$113,679	$128,004	$104,360	$100,000	$37,500
CAPITAL OUTLAY	$36,260	$153,691	$201,792	$201,067	$100,000	$0
TOTAL EXPENDITURES	**$130,593**	**$426,695**	**$518,402**	**$470,482**	**$365,000**	**$52,500**
FUND BALANCE - ENDING	**$521,569**	**$354,686**	**$43,367**	**$310,900**	**$1,100**	**$3,800**

CITY OF DESOTO

FUND

EMS/FIRE SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$35,411**	**$39,748**	**$39,748**	**$18,881**	**$22,431**
REVENUES					
INTEREST	$76	$50	$50	$50	$50
INTERGOVERNMENTAL REVENUE	$4,539	$5,000	$5,250	$5,000	$5,000
TOTAL REVENUES	$4,615	$5,050	$5,300	$5,050	$5,050
TOTAL AVAILABLE RESOURCES	**$40,026**	**$44,798**	**$45,048**	**$23,931**	**$27,481**
EXPENDITURES					
SUPPLIES	$278	$0	$0	$1,500	$1,500
CAPITAL OUTLAY	$0	$35,000	$26,167	$0	$0
TOTAL EXPENDITURES	**$278**	**$35,000**	**$26,167**	**$1,500**	**$1,500**
FUND BALANCE - ENDING	$39,748	$9,798	$18,881	$22,431	$25,981

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$8,205**	**4,000**	**$4,000**	**$4,000**	**$4,000**
REVENUES					
CHARGES FOR SERVICES	$32,845	33,248	$0	$0	$0
TOTAL REVENUES	**$32,845**	**33,248**	**$0**	**$0**	**$0**
TOTAL AVAILABLE RESOURCES	**$41,050**	**37,248**	**$4,000**	**$4,000**	**$4,000**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$37,050	39,551	$0	$0	$0
TOTAL EXPENDITURES	**$37,050**	**39,551**	**$0**	**$0**	**$0**
FUND BALANCE-ENDING	**$4,000**	**(2,303)**	**$4,000**	**$4,000**	**$4,000**

CITY OF DESOTO

FUND

JUVENILE CASE MANAGER FUND

224

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$69,005**	**$76,580**	**$76,580**	**$51,330**	**$55,099**
REVENUES					
FINES & FORFEITURE FEES	$31,182	$30,000	$30,000	$30,000	$30,000
INTEREST	$153	$150	$150	$150	$150
INTERFUNDS TRANSFERS	$0	$0	$0	$30,000	$30,000
TOTAL REVENUES	$31,335	$30,150	$30,150	$60,150	$60,150
TOTAL AVAILABLE RESOURCES	**$100,340**	**$106,730**	**$106,730**	**$111,480**	**$115,249**
EXPENDITURES					
PERSONNEL	$21,209	$53,700	$53,700	$53,281	$52,773
SUPPLIES	$2,086	$1,000	$700	$1,500	$1,500
SERVICES & PROFESSIONAL FEES	$465	$6,794	$1,000	$1,600	$1,600
TOTAL EXPENDITURES	**$23,759**	**$61,494**	**$55,400**	**$56,381**	**$55,873**
FUND BALANCE - ENDING	**$76,580**	**$45,236**	**$51,330**	**$55,099**	**$59,376**
PERSONNEL:					
Full Time	0	1	1	1	1
Part Time	1	0	0	0	0

CITY OF DESOTO

FUND

MUNICIPAL COURT TECHNOLOGY

225

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$45,923**	**$63,120**	**$63,120**	**$75,792**	**$89,892**
REVENUES					
FINES & FORFEITURE FEES	$25,025	$25,000	$25,000	$25,000	$25,000
INTEREST	$109	$100	$100	$100	$100
TOTAL REVENUES	$25,134	$25,100	$25,100	$25,100	$25,100
TOTAL AVAILABLE RESOURCES	**$71,057**	**$88,220**	**$88,220**	**$100,892**	**$114,992**
EXPENDITURES					
SUPPLIES	$4,485	$4,500	$1,000	$6,400	$5,308
SERVICES & PROFESSIONAL FEES	$3,453	$11,230	$11,230	$4,600	$5,692
TRANSFERS TO OTHER FUNDS	$0	$0	$198	$0	$0
TOTAL EXPENDITURES	**$7,938**	**$15,730**	**$12,428**	**$11,000**	**$11,000**
FUND BALANCE - ENDING	**$63,120**	**$72,490**	**$75,792**	**$89,892**	**$103,992**

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$189,034**	**$191,512**	**$191,512**	**$135,578**	**$76,504**
REVENUES					
FINES & FORFEITURE FEES	$18,773	$20,000	$16,550	$20,000	$20,000
INTEREST	$494	$250	$250	$250	$250
TOTAL REVENUES	$19,267	$20,250	$16,800	$20,250	$20,250
TOTAL AVAILABLE RESOURCES	**$208,301**	**$211,762**	**$208,312**	**$155,828**	**$96,754**
EXPENDITURES					
PERSONNEL	$0	$4,076	$4,076	$0	$0
SUPPLIES	$4,037	$19,600	$10,600	$17,940	$12,940
SERVICES & PROFESSIONAL FEES	$2,752	$6,571	$6,571	$13,184	$9,684
CAPITAL OUTLAY	$0	$0	$0	$0	$0
TRANSFER TO OTHER FUNDS	$10,000	$50,200	$51,487	$48,200	$11,200
TOTAL EXPENDITURES	**$16,789**	**$80,447**	**$72,734**	**$79,324**	**$33,824**
FUND BALANCE - ENDING	$191,512	$131,315	$135,578	$76,504	$62,930

CITY OF DESOTO

FUND

RECREATION REVOLVING FUND

227

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$280,123**	**$264,815**	**$264,815**	**$238,716**	**$173,426**
REVENUES					
RECREATION FEES	$327,226	$293,300	$322,500	$293,300	$293,300
INTEREST	$716	$600	$600	$600	$600
MISCELLANEOUS	$58,685	$49,000	$48,000	$49,000	$49,000
TRANSFERS FROM OTHER FUNDS	$43,000	$43,000	$43,000	$43,000	$43,000
TRANSFERS FROM OTHER FUNDS	$0	$0	$7,250	$0	$0
TOTAL REVENUES	$429,627	$385,900	$421,350	$385,900	$385,900
TOTAL AVAILABLE RESOURCES	**$709,751**	**$650,715**	**$686,165**	**$624,616**	**$559,326**
EXPENDITURES					
PERSONNEL	$77,461	$96,974	$96,974	$93,215	$94,261
SUPPLIES	$22,956	$26,708	$22,900	$22,200	$22,200
SERVICES & PROFESSIONAL FEES	$261,734	$243,967	$251,075	$231,775	$231,775
CAPITAL OUTLAY	$12,784	$7,000	$6,500	$34,000	$34,000
TRANSFERS TO OTHER FUNDS	$70,000	$70,000	$70,000	$70,000	$70,000
TOTAL EXPENDITURES	**$444,936**	**$444,649**	**$447,449**	**$451,190**	**$452,236**
FUND BALANCE - ENDING	$264,815	$206,066	$238,716	$173,426	$107,090

PERSONNEL:					
Full Time	1	1	1	1	1
Part Time	1	1	1	1	1

CITY OF DESOTO

FUND

FIRE TRAINING FUND

228

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$176,994**	**$240,111**	**$240,111**	**$230,713**	**$239,967**
REVENUES					
CHARGES FOR SERVICES	$297,918	$304,000	$246,600	$291,000	$304,000
INTEREST	$463	$600	$300	$600	$600
MISCELLANEOUS	$45,471	$35,500	$75,989	$48,000	$35,500
TOTAL REVENUES	$343,852	$340,100	$322,889	$339,600	$340,100
TOTAL AVAILABLE RESOURCES	**$520,846**	**$580,211**	**$563,000**	**$570,313**	**$580,067**
EXPENDITURES					
PERSONNEL	$147,583	$157,915	$157,915	$161,795	$162,519
SUPPLIES	$40,273	$48,574	$42,097	$57,000	$45,000
SERVICES & PROFESSIONAL FEES	$57,462	$81,052	$51,025	$79,126	$84,626
TRANSFERS TO OTHER FUNDS	$34,175	$33,300	$33,300	$32,425	$31,675
DEBT SERVICE	$1,242	$0	$0	$0	$0
TOTAL EXPENDITURES	**$280,735**	**$370,341**	**$332,287**	**$330,346**	**$323,820**
FUND BALANCE - ENDING	**$240,111**	**$209,870**	**$230,713**	**$239,967**	**$256,247**

PERSONNEL:					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0

CITY OF DESOTO

FUND

POLICE GRANT FUND

229

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$38,138**	**$36,495**	**$36,495**	**$44,588**	**$39,402**
REVENUES					
INTERGOVERNMENTAL REVENUE	$7,489	$70,479	$55,101	$70,000	$70,000
TRANSFERS IN	$0	$0	$6,251	$0	$0
TOTAL REVENUES	$7,489	$70,479	$61,352	$70,000	$70,000
TOTAL AVAILABLE RESOURCES	**$45,627**	**$106,974**	**$97,847**	**$114,588**	**$109,402**
EXPENDITURES					
PERSONNEL	$0	$49,784	$49,784	$67,205	$67,960
SUPPLIES	$7,633	$5,500	$1,975	$6,481	$6,481
SERVICES & PROFESSIONAL FEES	$1,500	$1,500	$1,500	$1,500	$1,500
TOTAL EXPENDITURES	**$9,133**	**$56,784**	**$53,259**	**$75,186**	**$75,941**
FUND BALANCE - ENDING	**$36,495**	**$50,190**	**$44,588**	**$39,402**	**$33,461**

PERSONNEL:					
Full Time	0	1	1	1	1
Part Time	0	0	0	0	0

CITY OF DESOTO

FUND

ENERGY MANAGEMENT FUND

230

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$218,910**	**$534,555**	**$534,555**	**$701,723**	**$803,881**
REVENUES					
INTEREST	$1,360	$0	$1,410	$0	$0
TRANSFER FROM OTHER FUNDS	$2,379,758	$2,103,758	$2,103,758	$2,103,758	$2,103,758
TOTAL REVENUES	$2,413,054	$2,103,758	$2,105,168	$2,103,758	$2,103,758
TOTAL AVAILABLE RESOURCES	**$2,631,963**	**$2,638,313**	**$2,639,723**	**$2,805,481**	**$2,907,639**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$1,879,446	$1,938,000	$1,938,000	$2,001,600	$1,800,600
DEBT SERVICE	$217,962	$0	$0	$0	$0
TOTAL EXPENDITURES	**$2,097,408**	**$1,938,000**	**$1,938,000**	**$2,001,600**	**$1,800,600**
FUND BALANCE - ENDING	**$534,555**	**$700,313**	**$701,723**	**$803,881**	**$1,107,039**

CITY OF DESOTO

FUND

SENIOR CENTER

231

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$37,338**	**$35,649**	**$35,649**	**$31,878**	**$31,571**
REVENUES					
CHARGES FOR SERVICES	$4,259	$7,200	$4,323	$7,200	$7,200
INTEREST	$76	$78	$43	$78	$78
MISCELLANEOUS	$2,028	$3,330	$1,981	$3,330	$3,330
TOTAL REVENUES	$6,643	$10,608	$6,347	$10,608	$10,608
TOTAL AVAILABLE RESOURCES	**$43,981**	**$46,257**	**$41,996**	**$42,486**	**$42,179**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$8,331	$10,520	$10,118	$10,915	$10,915
TOTAL EXPENDITURES	**$8,331**	**$10,520**	**$10,118**	**$10,915**	**$10,915**
FUND BALANCE - ENDING	**$35,649**	**$35,737**	**$31,878**	**$31,571**	**$31,264**

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$9,916**	**$2,000**	**$2,000**	**$2,000**	**$2,000**
REVENUES					
CHARGES FOR SERVICES	$0	$0	$0	$0	$0
MISC REVENUE	$0	$0	$0	$0	$0
TOTAL REVENUES	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL AVAILABLE RESOURCES	**$9,916**	**$2,000**	**$2,000**	**$2,000**	**$2,000**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$7,916	$0	$0	$0	$0
TOTAL EXPENDITURES	**$7,916**	**$0**	**$0**	**$0**	**$0**
FUND BALANCE-ENDING	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**

CITY OF DESOTO

FUND

HISTORICAL FOUNDATION

237

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$4,384**	**$4,384**	**$4,384**	**$4,544**	**$4,544**
REVENUES					
CONTRIBUTION/DONATIONS	$0	$0	$160	$0	$0
TOTAL REVENUES	$0	$0	$160	$0	$0
TOTAL AVAILABLE RESOURCES	**$4,384**	**$4,384**	**$4,544**	**$4,544**	**$4,544**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**
FUND BALANCE - ENDING	**$4,384**	**$4,384**	**$4,544**	**$4,544**	**$4,544**

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$17,244**	**$19,735**	**$19,735**	**$26,361**	**$27,809**
REVENUES					
CHARGES FOR SERVICES	$30,111	$35,200	$35,000	$35,200	$35,200
CHARGES FOR SERVICES	$30	$0	$20		
TOTAL REVENUES	**$30,141**	**$35,200**	**$35,020**	**$35,200**	**$35,200**
TOTAL AVAILABLE RESOURCES	**$47,386**	**$54,935**	**$54,755**	**$61,561**	**$63,009**
EXPENDITURES					
PERSONNEL	$0	$5,470	$0	$5,552	$5,607
SERVICES & PROFESSIONAL FEES	$27,651	$28,200	$28,394	$28,200	$28,200
TOTAL EXPENDITURES	**$27,651**	**$33,670**	**$28,394**	**$33,752**	**$33,807**
FUND BALANCE-ENDING	**$19,735**	**$21,265**	**$26,361**	**$27,809**	**$29,202**
PERSONNEL:					
Seasonal	1	1	1	1	1

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$95**	**$5,999**	**$5,999**	**$351**	**$451**
REVENUES					
CHARGES FOR SERVICES	$36,095	$36,100	$28,805	$36,100	$36,100
TOTAL REVENUES	**$36,095**	**$36,100**	**$28,805**	**$36,100**	**$36,100**
TOTAL AVAILABLE RESOURCES	**$36,190**	**$42,099**	**$34,804**	**$36,451**	**$36,551**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$30,192	$36,000	$34,453	$36,000	$36,000
TOTAL EXPENDITURES	**$30,192**	**$36,000**	**$34,453**	**$36,000**	**$36,000**
FUND BALANCE-ENDING	**$5,999**	**$6,099**	**$351**	**$451**	**$551**

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$18,370**	**$18,387**	**$18,387**	**$18,332**	**$18,277**
REVENUES					
INTEREST	$18	$45	$45	$45	$45
TOTAL REVENUES	$18	$45	$45	$45	$45
TOTAL AVAILABLE RESOURCES	**$18,387**	**$18,432**	**$18,432**	**$18,377**	**$18,322**
EXPENDITURES					
SUPPLIES	$0	$100	$100	$100	$100
TOTAL EXPENDITURES	**$0**	**$100**	**$100**	**$100**	**$100**
FUND BALANCE - ENDING	**$18,387**	**$18,332**	**$18,332**	**$18,277**	**$18,222**

CITY OF DESOTO

FUND

HOUSING FINANCE CORP

241

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$229,926**	**$211,917**	**$211,917**	**$195,332**	**$175,362**
REVENUES					
INTEREST	$902	$30	$30	$30	$30
MISCELLANEOUS	$0	$0	$0	$0	$0
TOTAL REVENUES	$902	$30	$30	$30	$30
TOTAL AVAILABLE RESOURCES	**$230,828**	**$211,947**	**$211,947**	**$195,362**	**$175,392**
EXPENDITURES					
SUPPLIES	$40	$0	$115	$0	$0
SERVICES & PROFESSIONAL FEES	$18,871	$20,000	$16,500	$20,000	$20,000
TOTAL EXPENDITURES	**$18,911**	**$20,000**	**$16,615**	**$20,000**	**$20,000**
FUND BALANCE - ENDING	**$211,917**	**$191,947**	**$195,332**	**$175,362**	**$155,392**

CITY OF DESOTO

FUND

INDUSTRIAL DEVEL. AUTHORITY

242

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$29,031**	**$29,054**	**$29,054**	**$28,854**	**$28,654**
REVENUES					
INTEREST	$23	$50	$50	$50	$50
TOTAL REVENUES	$23	$50	$50	$50	$50
TOTAL AVAILABLE RESOURCES	**$29,054**	**$29,104**	**$29,104**	**$28,904**	**$28,704**
EXPENDITURES					
SUPPLIES	$0	$250	$250	$250	$250
TOTAL EXPENDITURES	**$0**	**$250**	**$250**	**$250**	**$250**
FUND BALANCE - ENDING	**$29,054**	**$28,854**	**$28,854**	**$28,654**	**$28,454**

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$3,710**	**$3,655**	**$3,655**	**$4,625**	**$4,625**
REVENUES					
CHARGES FOR SERVICES	$4,065	$2,570	$4,970	$2,740	$2,740
TOTAL REVENUES	**$4,065**	**$2,570**	**$4,970**	**$2,740**	**$2,740**
TOTAL AVAILABLE RESOURCES	**$7,775**	**$6,225**	**$8,625**	**$7,365**	**$7,365**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$4,120	$2,730	$4,000	$2,740	$2,740
TOTAL EXPENDITURES	**$4,120**	**$2,730**	**$4,000**	**$2,740**	**$2,740**
FUND BALANCE-ENDING	**$3,655**	**$3,495**	**$4,625**	**$4,625**	**$4,625**

CITY OF DESOTO

FUND

CDBG GRANT FUND

263

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$0**	**$0**	**$0**	**$4,765**	**$4,865**
REVENUES					
INTERGOVERNMENTAL REVENUE	$0	$229,684	$229,684	$210,518	$210,000
INTEREST	$0	$100	$100	$100	$100
TOTAL REVENUES	$0	$229,784	$229,784	$210,618	$210,100
TOTAL AVAILABLE RESOURCES	**$0**	**$229,784**	**$229,784**	**$215,383**	**$214,965**
EXPENDITURES					
PERSONNEL	$0	$57,457	$59,890	$58,984	$57,457
SUPPLIES	$0	$5,275	$431	$1,100	$431
SERVICES & PROFESSIONAL FEES	$0	$44,135	$41,881	$50,019	$42,373
CAPITAL OUTLAY	$0	$0	$0	$0	$0
TRANSFERS TO OTHER FUNDS	$0	$122,817	$122,817	$100,415	$106,837
TOTAL EXPENDITURES	**$0**	**$229,684**	**$225,019**	**$210,518**	**$207,098**
FUND BALANCE - ENDING	$0	$100	$4,765	$4,865	$7,867
PERSONNEL:					
Full Time	0	1	1	1	1
PartTime	0	1	0	0	0

CITY OF DESOTO

FUND

FIRE GRANT FUND

264

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$1,541**	**$1,539**	**$1,539**	**$1,339**	**$1,339**
REVENUES					
INTERGOVERNMENTAL REVENUE	$22	$220,974	$227,743	$0	$0
TOTAL REVENUES	$22	$220,974	$227,743	$0	$0
TOTAL AVAILABLE RESOURCES	**$1,563**	**$222,513**	**$229,282**	**$1,339**	**$1,339**
EXPENDITURES					
SUPPLIES	$24	$0	$6,969	$0	$0
SERVICES & PROFESSIONAL FEES	$0	$0	$0	$0	$0
CAPITAL OUTLAY	$0	$220,974	$220,974	$0	$0
TRANSFERS TO OTHER FUNDS	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$24**	**$220,974**	**$227,943**	**$0**	**$0**
FUND BALANCE - ENDING	$1,539	$1,539	$1,339	$1,339	$1,339

CITY OF DESOTO

FUND

LIBRARY REVENUE FUND

624

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$9,415**	**$15,094**	**$15,094**	**$16,184**	**$18,374**
REVENUES					
CHARGES FOR SERVICES	$9,716	$7,500	$7,500	$8,000	$8,000
INTEREST	$21	$10	$10	$10	$10
CONTRIBUTIONS/DONATIONS	$2,198	$1,900	$1,900	$1,900	$1,900
MISCELLANEOUS	$2,838	$3,200	$3,200	$3,200	$3,200
TOTAL REVENUES	$14,774	$12,610	$12,610	$13,110	$13,110
TOTAL AVAILABLE RESOURCES	**$24,189**	**$27,704**	**$27,704**	**$29,294**	**$31,484**
EXPENDITURES					
SUPPLIES	$3,006	$4,500	$5,110	$4,500	$4,500
SERVICES & PROFESSIONAL FEES	$5,784	$7,910	$12,842	$5,810	$5,810
TRANSFERS TO OTHER FUNDS	$305	$610	$610	$610	$610
TOTAL EXPENDITURES	**$9,095**	**$11,520**	**$11,520**	**$10,920**	**$10,920**
FUND BALANCE - ENDING	**$15,094**	**$16,184**	**$16,184**	**$18,374**	**$20,564**

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ALL OTHER

FUNDS

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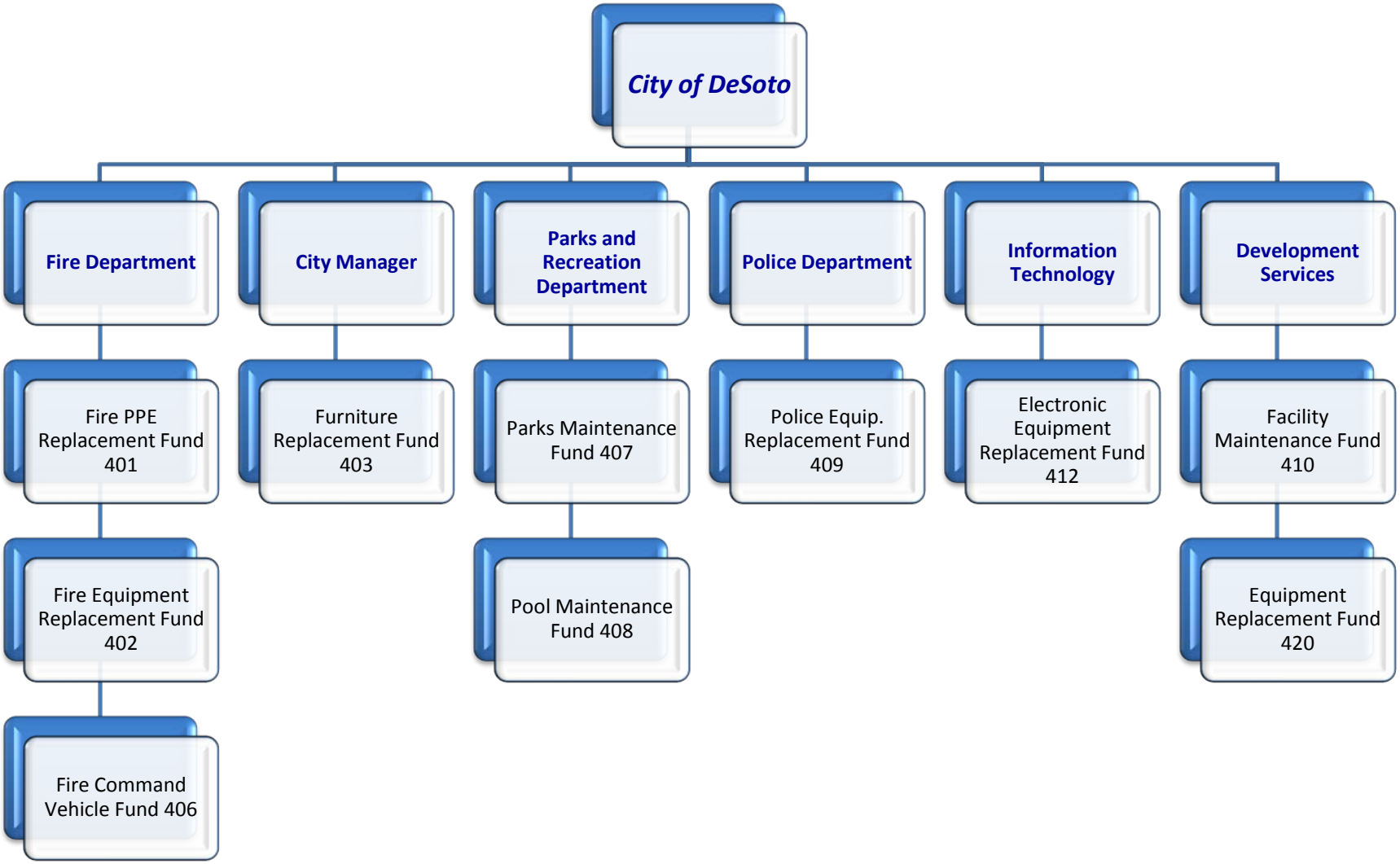

City of DeSoto
Fire Department
City Manager
Parks and Recreation Department
Police Department
Information Technology
Development Services
Fire PPE Replacement Fund 401
Furniture Replacement Fund 403
Parks Maintenance Fund 407
Police Equip. Replacement Fund 409
Electronic Equipment Replacement Fund 412
Facility Maintenance Fund 410
Fire Equipment Replacement Fund 402
Pool Maintenance Fund 408
Equipment Replacement Fund 420
Fire Command Vehicle Fund 406

CITY OF DESOTO

FUND

FIRE PPE REPLACEMENT

401

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$33,655**	**$85,234**	**$85,234**	**$141,186**	**$191,936**
REVENUES					
INTEREST	$188	$250	$250	$250	$250
TRANSFERS FROM OTHER FUNDS	$63,000	$63,000	$63,000	$63,000	$63,000
TOTAL REVENUES	$63,188	$63,250	$63,250	$63,250	$63,250
TOTAL AVAILABLE RESOURCES	**$96,843**	**$148,484**	**$148,484**	**$204,436**	**$255,186**
EXPENDITURES					
SUPPLIES	$11,608	$12,235	$7,298	$12,500	$103,000
TOTAL EXPENDITURES	**$11,608**	**$12,235**	**$7,298**	**$12,500**	**$103,000**
FUND BALANCE - ENDING	**$85,234**	**$136,249**	**$141,186**	**$191,936**	**$152,186**

CITY OF DESOTO

FUND

FIRE EQUIP. REPLACEMENT FUND

402

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$142,188**	**$124,571**	**$124,571**	**$92,051**	**$84,254**
REVENUES					
INTEREST	$339	$1,500	$125	$1,500	$1,500
TRANSFERS FROM OTHER FUNDS	$55,104	$0	$0	$55,104	$0
MISCELLANEOUS	$0	$0	$0	$0	$0
TOTAL REVENUES	$55,443	$1,500	$125	$56,604	$1,500
TOTAL AVAILABLE RESOURCES	**$197,631**	**$126,071**	**$124,696**	**$148,655**	**$85,754**
EXPENDITURES					
SUPPLIES	$72,469	$64,401	$32,645	$64,401	$20,401
TRANSFERS	$591	$0	$0	$0	$0
TOTAL EXPENDITURES	**$73,060**	**$64,401**	**$32,645**	**$64,401**	**$20,401**
FUND BALANCE - ENDING	**$124,571**	**$61,670**	**$92,051**	**$84,254**	$65,353

CITY OF DESOTO

FUND

FURNITURE REPLACEMENT FUND

403

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$3,253**	**$3,296**	**$3,296**	**$3,306**	**$10**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$30,000	$30,000	$30,000	$26,704	$30,000
TOTAL REVENUES	$30,031	$30,000	$30,010	$26,704	$30,000
TOTAL AVAILABLE RESOURCES	**$33,284**	**$33,296**	**$33,306**	**$30,010**	**$30,010**
EXPENDITURES					
SUPPLIES	$29,988	$30,000	$30,000	$30,000	$30,000
TOTAL EXPENDITURES	**$29,988**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
FUND BALANCE - ENDING	**$3,296**	**$3,296**	**$3,306**	**$10**	**$10**

CITY OF DESOTO

FUND

COMMAND VEHICLE FIRE

406

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$61,508**	**$60,498**	**$60,498**	**$44,258**	**$29,583**
REVENUES					
INTERGOVERNMENTAL REVENUE	$6,826	$1,000	$0	$0	$0
INTEREST	$123	$100	$60	$25	$100
TOTAL REVENUES	$6,949	$1,100	$60	$25	$100
TOTAL AVAILABLE RESOURCES	**$68,458**	**$61,598**	**$60,558**	**$44,283**	**$29,683**
EXPENDITURES					
SUPPLIES	$6,826	$3,200	$1,800	$3,200	$3,200
SERVICES & PROFESSIONAL FEES	$1,134	$15,000	$14,500	$11,500	$11,500
TOTAL EXPENDITURES	**$7,960**	**$18,200**	**$16,300**	**$14,700**	**$14,700**
FUND BALANCE - ENDING	**$60,498**	**$43,398**	**$44,258**	**$29,583**	**$14,983**

CITY OF DESOTO

FUND

PARK MAINTENANCE

407

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$125,982**	**$144,685**	**$144,685**	**$151,355**	**$148,055**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$26,000	$26,000	$26,000	$26,000	$26,000
TOTAL REVENUES	$26,284	$26,200	$26,200	$26,200	$26,200
TOTAL AVAILABLE RESOURCES	**$152,266**	**$170,885**	**$170,885**	**$177,555**	**$174,255**
EXPENDITURES					
SUPPLIES	$7,581	$11,500	$1,530	$24,500	$24,500
SERVICES & PROFESSIONAL FEES	$0	$18,000	$18,000	$5,000	$5,000
TOTAL EXPENDITURES	**$7,581**	**$29,500**	**$19,530**	**$29,500**	**$29,500**
FUND BALANCE - ENDING	**$144,685**	**$141,385**	**$151,355**	**$148,055**	**$144,755**

CITY OF DESOTO

FUND

POOL MAINTENANCE FUND

408

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$102,427**	**$46,578**	**$46,578**	**$46,368**	**$49,093**
REVENUES					
INTEREST	$179	$125	$60	$125	$125
TRANSFERS FROM OTHER FUNDS	$21,000	$21,000	$21,000	$21,000	$21,000
TOTAL REVENUES	$21,179	$21,125	$21,060	$21,125	$21,125
TOTAL AVAILABLE RESOURCES	**$123,606**	**$67,703**	**$67,638**	**$67,493**	**$70,218**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$77,028	$25,400	$21,270	$18,400	$46,400
TOTAL EXPENDITURES	**$77,028**	**$25,400**	**$21,270**	**$18,400**	**$46,400**
FUND BALANCE - ENDING	**$46,578**	**$42,303**	**$46,368**	**$49,093**	**$23,818**

CITY OF DESOTO

FUND

POLICE EQUIPMENT REPLACE FUND

409

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$16,386**	**$24,343**	**$24,343**	**$45,200**	**$45,450**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$115,652	$115,652	$115,652	$115,652	$115,652
TOTAL REVENUES	$115,753	$115,902	$115,902	$115,902	$115,902
TOTAL AVAILABLE RESOURCES	**$132,139**	**$140,245**	**$140,245**	**$161,102**	**$161,352**
EXPENDITURES					
SUPPLIES	$107,689	$108,545	$94,340	$113,282	$113,282
TRANSFERS OUT	$108	$7,107	$705	$2,370	$2,370
TOTAL EXPENDITURES	**$107,797**	**$115,652**	**$95,045**	**$115,652**	**$115,652**
FUND BALANCE - ENDING	**$24,343**	**$24,593**	**$45,200**	**$45,450**	**$45,700**

CITY OF DESOTO

FUND

FACILITY MAINTENANCE

410

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$36,182**	**$271,035**	**$271,035**	**$396,819**	**$390,152**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$469,151	$595,076	$595,076	$571,876	$571,876
TOTAL REVENUES	**$469,540**	**$595,326**	**$595,552**	**$572,126**	**$572,126**
TOTAL AVAILABLE RESOURCES	**$505,722**	**$866,361**	**$866,587**	**$968,945**	**$962,278**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$215,309	$333,073	$300,238	$428,793	$455,393
CAPITAL OUTLAY	$19,378	$46,000	$60,810	$60,000	$65,000
TRANSFERS TO OTHER FUNDS	$0	$108,720	$108,720	$90,000	$140,000
TOTAL EXPENDITURES	**$234,687**	**$487,793**	**$469,768**	**$578,793**	**$660,393**
FUND BALANCE - ENDING	**$271,035**	**$378,568**	**$396,819**	**$390,152**	**$301,885**

CITY OF DESOTO

FUND

ELECTRON.EQUIP.REPLACE.FUND

412

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$301,112**	**$773,276**	**$773,276**	**$1,392,233**	**$1,862,829**
REVENUES					
INTEREST	$953	$1,000	$1,750	$1,000	$1,000
TRANSFERS FROM OTHER FUNDS	$718,468	$734,933	$736,508	$741,196	$750,196
TOTAL REVENUES	**$721,880**	**$735,933**	**$738,258**	**$742,196**	**$751,196**
TOTAL AVAILABLE RESOURCES	**$1,022,992**	**$1,509,209**	**$1,511,534**	**$2,134,429**	**$2,614,025**
EXPENDITURES					
SUPPLIES	$83,456	$109,800	$95,821	$231,600	$165,200
SERVICES & PROFESSIONAL FEES	$10,626	$0	$0	$0	$0
CAPITAL OUTLAY	$155,635	$49,000	$23,480	$40,000	$109,000
TOTAL EXPENDITURES	**$249,717**	**$158,800**	**$119,301**	**$271,600**	**$274,200**
FUND BALANCE - ENDING	**$773,276**	**$1,350,409**	**$1,392,233**	**$1,862,829**	**$2,339,825**

CITY OF DESOTO

FUND

EQUIPMENT REPLACEMENT FUND

420

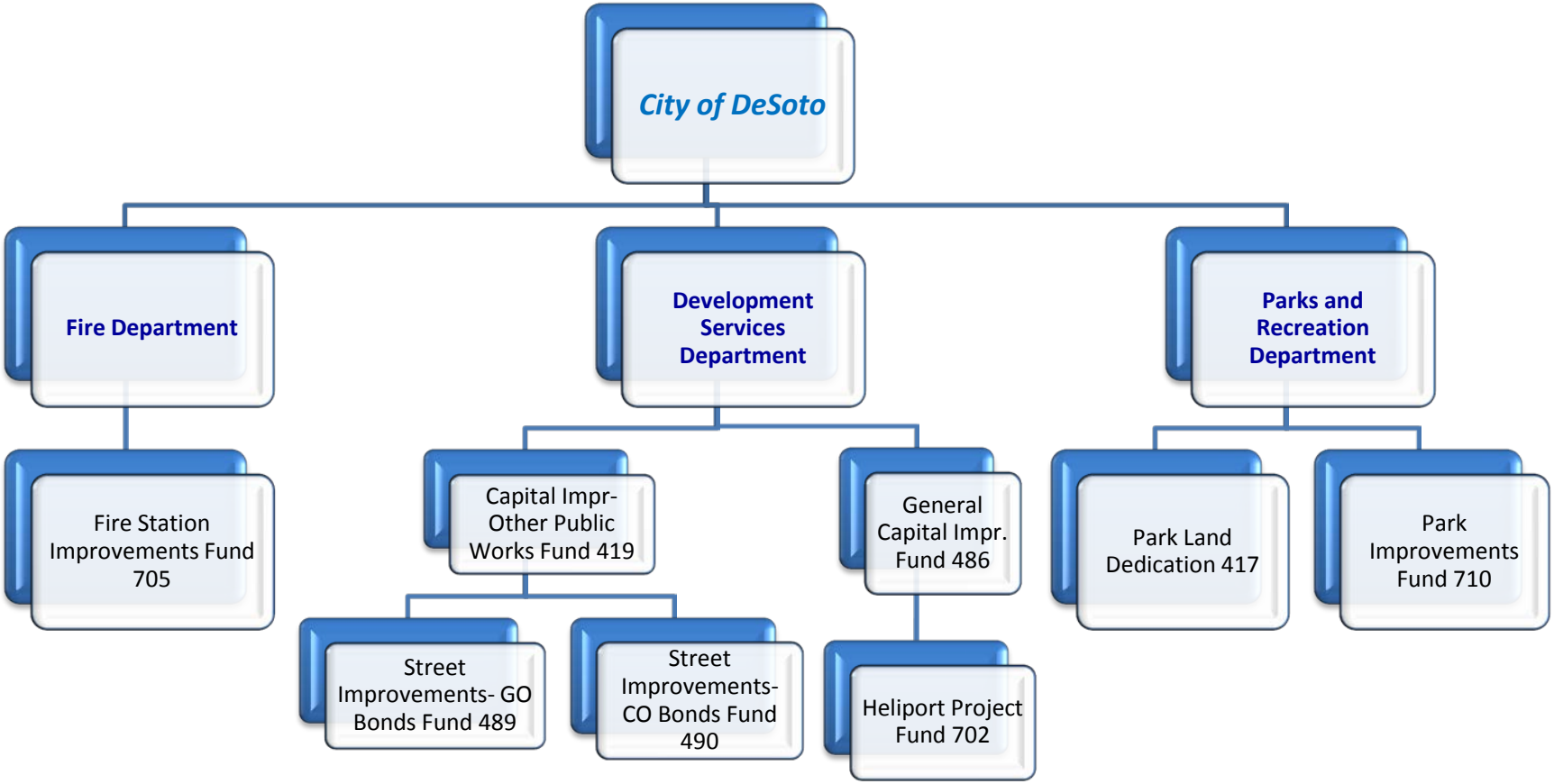
SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$600,693**	**$1,463,977**	**$1,463,977**	**$1,229,974**	**$1,625,708**
REVENUES					
INTEREST	$4,657	$1,000	$8,872	$1,000	$1,000
TRANSFERS FROM OTHER FUNDS	$625,000	$1,089,172	$1,029,740	$1,318,897	$1,469,897
TOTAL REVENUES	**$1,183,200**	**$1,090,172**	**$1,049,588**	**$1,319,897**	**$1,470,897**
TOTAL AVAILABLE RESOURCES	**$1,783,893**	**$2,554,149**	**$2,513,565**	**$2,549,871**	**$3,096,605**
EXPENDITURES					
SUPPLIES	$8,213	$0	$0	$0	$0
CAPITAL OUTLAY	$200,149	$1,387,032	$1,182,730	$695,300	$1,051,300
DEBT SERVICE	$111,554	$158,374	$100,861	$228,863	$281,863
TOTAL EXPENDITURES	**$319,916**	**$1,545,406**	**$1,283,591**	**$924,163**	**$1,333,163**
FUND BALANCE - ENDING	**$1,463,977**	**$1,008,743**	**$1,229,974**	**$1,625,708**	**$1,763,442**

PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

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


City of DeSoto
Fire Department
Development Services Department
Parks and Recreation Department
Fire Station Improvements Fund 705
Capital Impr- Other Public Works Fund 419
General Capital Impr. Fund 486
Park Land Dedication 417
Park Improvements Fund 710
Street Improvements- GO Bonds Fund 489
Street Improvements- CO Bonds Fund 490
Heliport Project Fund 702

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CITY OF DESOTO

FUND

PARK LAND DEDICATION

417

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$120,341**	**$134,592**	**$134,592**	**$211,812**	**$172,112**
REVENUES					
INTEREST	$289	$300	$220	$300	$300
TRANSFERS IN	$37,849	$1,030,761	$1,030,761	$0	$0
CONTRIBUTIONS/DONATIONS	$38,900	$10,000	$77,000	$10,000	$10,000
TOTAL REVENUES	$77,038	$1,041,061	$1,107,981	$10,300	$10,300
TOTAL AVAILABLE RESOURCES	**$197,379**	**$1,175,653**	**$1,242,573**	**$222,112**	**$182,412**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$17,613	$0	$0	$0	$0
CAPITAL OUTLAY	$45,174	$1,080,761	$1,030,761	$50,000	$50,000
TOTAL EXPENDITURES	**$62,787**	**$1,080,761**	**$1,030,761**	**$50,000**	**$50,000**
FUND BALANCE - ENDING	**$134,592**	**$94,892**	**$211,812**	**$172,112**	**$132,412**

CITY OF DESOTO

FUND

CAPITAL IMPR.-OTHER PUBL WKS

419

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$232,030**	**$223,279**	**$223,279**	**$258,502**	**$209,502**
REVENUES					
INTERGOVERNMENTAL	$0	$0	$0	$0	$0
INTEREST	$1,590	$1,000	$534	$1,000	$1,000
TRANSFERS FROM OTHER FUNDS	$534,689	$634,689	$634,689	$704,689	$704,689
TOTAL REVENUES	$536,279	$635,689	$635,223	$705,689	$705,689
TOTAL AVAILABLE RESOURCES	**$768,309**	**$858,968**	**$858,502**	**$964,191**	**$915,191**
EXPENDITURES					
CAPITAL OUTLAY	$545,030	$800,943	$600,000	$754,689	$704,689
TOTAL EXPENDITURES	**$545,030**	**$800,943**	**$600,000**	**$754,689**	**$704,689**
FUND BALANCE - ENDING	**$223,279**	**$58,025**	**$258,502**	**$209,502**	**$210,502**

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM

Transfers from General Fund equal to $250,000 plus 1.3 cents on the tax rate

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$125,450**	**$1,753,928**	**$1,753,928**	**$1,980,081**	**$2,905,081**
REVENUES					
INTEREST	$1,134	$0	$7,271	$0	$0
TRANSFERS FROM OTHER FUNDS	$35,000	$393,720	$393,720	$1,556,000	$555,000
MISCELLANEOUS/BOND PROCEEDS	$2,040,788	$0	$0	$0	$0
TOTAL REVENUES	$2,076,922	$393,720	$400,991	$1,556,000	$555,000
TOTAL AVAILABLE RESOURCES	**$2,202,372**	**$2,147,648**	**$2,154,919**	**$3,536,081**	**$3,460,081**
EXPENDITURES					
CAPITAL OUTLAY	$411,651	$522,856	$174,838	$631,000	$555,000
DEBT SERVICE	$36,793	$0	$0	$0	$0
TOTAL EXPENDITURES	**$448,444**	**$522,856**	**$174,838**	**$631,000**	**$555,000**
FUND BALANCE - ENDING	**$1,753,928**	**$1,624,792**	**$1,980,081**	**$2,905,081**	**$2,905,081**

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-GO BONDS

489

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$650,498**	**$124,782**	**$124,782**	**$123,832**	**$6,332**
REVENUES					
INTEREST	$771	$2,500	$500	$2,500	$2,500
TOTAL REVENUES	$771	$2,500	$500	$2,500	$2,500
TOTAL AVAILABLE RESOURCES	**$651,269**	**$127,282**	**$125,282**	**$126,332**	**$8,832**
EXPENDITURES					
CAPITAL OUTLAY	$526,487	$191,612	$1,450	$120,000	$0
TOTAL EXPENDITURES	**$526,487**	**$191,612**	**$1,450**	**$120,000**	**$0**
FUND BALANCE - ENDING	**$124,782**	**($64,330)**	**$123,832**	**$6,332**	**$8,832**

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-CO BONDS

490

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	**$1,767,284**	**$3,623,475**	**$3,623,475**	**$3,831,480**	**$4,382,395**
REVENUES					
INTERGOVERNMENTAL	$52,739	$0	$0	$0	$0
INTEREST	$6,144	$500	$12,468	$500	$500
TRANSFERS FROM OTHER FUNDS	$0	$122,817	$122,817	$100,415	$106,837
MISCELLANEOUS/BOND PROCEEDS	$2,571,151	$4,500,000	$1,053,170	$4,500,000	$6,000,000
TOTAL REVENUES	$2,630,034	$4,623,317	$1,188,455	$4,600,915	$6,107,337
TOTAL AVAILABLE RESOURCES	**$4,397,319**	**$8,246,792**	**$4,811,930**	**$8,432,395**	**$10,489,732**
EXPENDITURES					
CAPITAL OUTLAY	$704,228	$7,891,545	$930,450	$4,000,000	$4,750,000
DEBT SERVICE	$69,616	$50,000	$50,000	$50,000	$50,000
TOTAL EXPENDITURES	**$773,844**	**$7,941,545**	**$980,450**	**$4,050,000**	**$4,800,000**
FUND BALANCE - ENDING	**$3,623,475**	**$305,246**	**$3,831,480**	**$4,382,395**	**$5,689,732**

CITY OF DESOTO

FUND

FIRE STATION IMPROVEMENTS

705

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	$0	$969,322	$969,322	$2,747,502	$2,497,502
REVENUES					
INTEREST	$445	$0	$4,284	$0	$0
MISCELLANEOUS/BOND PROCEEDS	$1,020,394	$3,150,000	$2,078,938	$2,100,000	$0
TOTAL REVENUES	$1,020,840	$3,150,000	$2,083,222	$2,100,000	$0
TOTAL AVAILABLE RESOURCES	**$1,020,840**	**$4,119,322**	**$3,052,544**	**$4,847,502**	**$2,497,502**
EXPENDITURES					
CAPITAL OUTLAY	$33,121	$3,966,879	$305,042	$2,300,000	$2,265,000
TOTAL EXPENDITURES	**$51,518**	**$4,116,879**	**$305,042**	**$2,350,000**	**$2,265,000**
FUND BALANCE - ENDING	**$969,322**	**$2,443**	**$2,747,502**	**$2,497,502**	**$232,502**

Fire Administration and Fire Station Project approved during the November 2014 Bond Referendum

CITY OF DESOTO

FUND

PARK IMPROVEMENTS

710

SUMMARY

LINE ITEMS	Actuals FY 2015	Budget FY 2016	Projected FY 2016	Adopted FY 2017	Planning FY 2018
FUND BALANCE-BEGINNING	$0	$1,002,443	$1,002,443	$966,443	$491,193
REVENUES					
INTEREST	$445	$0	$4,900	$0	$0
MISCELLANEOUS/BOND PROCEEDS	$1,020,394	$524,750	$0	$524,750	$0
TOTAL REVENUES	$1,020,840	$524,750	$4,900	$524,750	$0
TOTAL AVAILABLE RESOURCES	**$1,020,840**	**$1,527,193**	**$1,007,343**	**$1,491,193**	**$491,193**
EXPENDITURES					
CAPITAL OUTLAY	$0	$1,000,000	$40,900	$1,000,000	$0
DEBT SERVICE	$18,396	$24,750	$0	$0	$0
TOTAL EXPENDITURES	**$18,396**	**$1,024,750**	**$40,900**	**$1,000,000**	**$0**
FUND BALANCE - ENDING	**$1,002,443**	**$502,443**	**$966,443**	**$491,193**	**$491,193**

Park Improvement Project approved during the November 2014 Bond Referendum

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CAPITAL IMPROVEMENT PROGRAM

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City of DeSoto
Capital Improvement Program (CIP)
OVERVIEW

A Capital Improvement Program (CIP) is a major public infrastructure and planning tool for municipalities and is a statement of the City's fundamental policies and financial abilities to manage the physical development of the community. The City of DeSoto's five-year plan for infrastructure and equipment funding is reviewed each year to reflect changing priorities. The plan provides a framework for identifying capital requirements and measuring the impact of capital projects on operating budgets.

Generally, the Capital Improvement Program (CIP) includes improvements that are relatively expensive, non-recurring, have a multi-year useful life, and like capital outlay items, results in fixed assets. These include the construction and acquisition of new buildings, additions to or renovations of existing buildings, construction of streets, drainage improvements, land purchases, and water and wastewater utility infrastructure.

Annually, the City of DeSoto updates the Capital Improvement Program for a five (5) year horizon. The program is based upon citizen input, input from our Boards & Commissions, the school district and our Homeowner's Associations. Projects that are submitted for consideration are evaluated against several factors including (but not limited to) compliance with the Comprehensive Plan and the growth and safety of the City. Projects are presented to the City Council for their consideration and final approval.

CIP Goals

- Objectives are comprehensive and reflective of all capital projects for a five-year horizon;
- Identify funding sources and maintain fiscal constraints;
- Support the Comprehensive Plan;
- Projects are based on citizen input;
- Objective of projects are realistic, relevant and easy to understand;
- Reflect realistic assessments of the scope and cost of project(s).

CITY OF DESOTO
FISCAL YEAR 2017 - 2021
CAPITAL IMPROVEMENT PROGRAM (CO & GO BONDS)

Project Name	FY Allocation
Fiscal Year 15 & 16 Carryover Projects	
Land Acquisition	$ 2,000,000
Fire Station 2 Relocation	$ 3,000,000
Park Improvements	$ 1,500,000
Chattey Road Reconstruction	$ 2,000,000
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 500,000
Fiscal Year 17 Projects	
Fire Station 2 Relocation	$ 2,000,000
Chattey Road Reconstruction	$ 2,000,000
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 1,000,000
County/Joint MCIP #2 (Westmoreland Road)	$ 500,000
Fiscal Year 18 Projects	
Land Acquisition	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 1,000,000
Chattey Road Reconstruction	$ 1,000,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 2,000,000
County/Joint MCIP #2 (Westmoreland Road)	$ 500,000
Fiscal Year 19 Projects	
Land Acquisition	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 1,000,000
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 1,500,000
County/Joint MCIP #2 (Westmoreland Road)	$ 1,000,000
Fiscal Year 20 Projects	
Land Acquisition	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 2,000,000
County/Joint MCIP #2 (Westmoreland Road)	$ 2,000,000
Hampton Road * (Pleasant Run - Belt Line)	$ 1,000,000
Fiscal Year 21 Projects	
Land Acquisition	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 2,000,000
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #2 (Westmoreland Road)	$ 1,000,000
Hampton Road * (Pleasant Run - Belt Line)	$ 2,000,000
FY 17-21 Total Allocated Bond Funds	$ 32,000,000

CITY OF DESOTO
Capital Improvement Program
FY 2017 - 2021
Facility Projects - Summary

Project Description: This project will allow for the construction and improvement of firefighting facilities, including the construction of a new Fire Station #2 on Parks Drive. The new Fire Station will better accommodate both male and female firefighters. Plans for the new Fire Station will include pull-through bays for large emergency equipment, administrative offices, and training and fitness areas for the firefighters.

Fund: 705
Estimated Start Date: 06/01/15
Estimated Completion Date: 09/30/17
Status: Approved by voters in November 2014 Bond Election.
Operating Impact: Utilities estimated to increase $7,100 per year due to increase in size of building.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
1. Fire Station #2 Relocation	$ 3,000	$ 2,000	$ -	$ -	$ -	$ -	$ 5,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 3,000	$ 2,000	$ -	$ -	$ -	$ -	$ 5,000

FUNDING SOURCES	**Estimated Amount (000's)**						
General Obligation Bonds	$ 3,000	$ 2,000	$ -	$ -	$ -	$ -	$ 5,000

CITY OF DESOTO
Capital Improvement Program
FY 2017 - 2021
Park Projects - Summary

Project Description:

Will provide park improvements, as well as several Roy Orr Trail extensions, which are intended to close existing gaps and create a comprehensive trail system in the City of DeSoto. These park improvements are recommended as part of Parks Master Plan.

Fund: 710

Estimated Start Date: 10/01/15

Estimated Completion Date: 09/30/17

Status: Approved by voters in November 2014 Bond Election.

Operating Impact: Increase in annual maintenace cost estimated at $118,854 first year which includes 1 FTE.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
1. Various Park Improvements	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500

FUNDING SOURCES	Estimated Amount (000's)						
General Obligation Bonds	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500

STREET IMPROVEMENTS

CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO

Capital Improvement Program

FY 2017- 2021

Street Projects - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
1. Annual Street Reconstruction for FY 2016	$ 634	$ 704	$ 704	$ 704	$ 704	$ 704	$ 4,154
2. Annual Alley Reconstruction		$ 1,000	$ -	$ 1,000	$ -	$ 1,000	$ 3,000
3. Hampton Road (Pleasant Run-Belt Line)	$ -	$ -	$ -	$ -	$ 1,000	$ 2,000	$ 3,000
4. Joint MCIP#2/County (Westmoreland)	$ -	$ 500	$ 500	$ 1,000	$ 2,000	$ 1,000	$ 5,000
5. Parkerville Road (Polk - Hampton)	$ -		$ 1,000	$ 1,000	$ 2,000	$ 2,000	$ 6,000
Carryovers from FY 14-16:							
6. Chattey Road-**CHATRD**	$ 2,000	$ 2,000	$ 1,000	$ -	$ -	$ -	$ 5,000
7. Joint MCIP#1/County - **MCIPDC - (Pleasant Run)**	$ 500	$ 1,000	$ 2,000	$ 1,500	$ -	$ -	$ 5,000
8. Wintergreen Road-**WNTGRN**	$ 500						$ 500
9. Cockrell Hill Road-**CHBLPK**	$ 4,900						$ 4,900
10. Bee Branch Bridge Improvements-**PRBI**	$ 2,300						$ 2,300
11. Annual Alley Reconstruction for FY2015- **ALYR15**	$ 1,000						$ 1,000
Total:	$ 11,834	$ 5,204	$ 5,204	$ 5,204	$ 5,704	$ 6,704	$ 39,854

FUNDING SOURCES **Estimated Amount (000's)**

General Obligation Bonds		$ -	$ 1,000	$ 1,000	$ 2,000	$ 2,000	$ 6,000
Anticipated Certificate of Obligation Bonds	$ 3,500	$ 4,500	$ 3,500	$ 3,500	$ 3,000	$ 4,000	$ 22,000
Certificate of Obligation Bonds 2009	$ 4,900						$ 4,900
General Obligation Bonds- 2007	$ 1,300	$ -					$ 1,300
General Obligation Bonds- 2009	$ 1,000	$ -					$ 1,000
Certificate of Obligation Bonds- 2011B	$ 500	$ -					$ 500
Fund 101-General Fund Transfer	$ 634	$ 704	$ 704	$ 704	$ 704	$ 704	$ 4,154
Fund 101-General Fund Fund Balance	$ -						$ -
Total:	$ 11,834	$ 5,204	$ 5,204	$ 5,204	$ 5,704	$ 6,704	$ 39,854

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Projects

Project Name: *Annual Street Reconstruction*
Project Description: Asphalt reconstruction of streets
Estimated Start Date: 05/01/17
Estimated Completion Date: 09/30/17
Fund: 419
Status: In Progress and funded.

Operating Impact: The O & M impact for the $4 million reconstruction of the asphalt streets would be minimal and would only affect the O & M budget after 5-10 years.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Maintenance of Residential Collectors	$ 634	$ 704	$ 704	$ 704	$ 704	$ 704	$ 4,154

FUNDING SOURCES	Estimated Amount (000's)						
General Fund Transfers	$ 564	$ 634	$ 704	$ 704	$ 704	$ 704	$ 4,014

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Projects Details

Project Name:	*Annual Alley Reconstruction Program*
Project Description:	Annual replacement of deteriorated alleys throughout the city.
Estimated Start Date:	10/1/2014
Estimated Completion Date:	On-going
Fund:	490
Status:	Anticipated issuance of Certificates of Obligation FY2015 thru 2023 (bi-annual).
Operating Impact:	The O & M impact for the $4.5 million reconstruction of the alleys would be minimal and would only affect the O & M budget after 20 years.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Annual Alley Reconstruction Program	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	$ 4,000

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	$ 4,000

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Project Details

Project Name: *Chattey Road Reconstruction-CHATRD*

Project Description: Widen road to a 27' residential concrete street with underground drainage and sidewalks.

Estimated Start Date: 06/01/14

Estimated Completion Date: 09/30/18

Fund: 490

Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2018.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Chattey Road Reconstruction	$ 2,000	$ 2,000	$ 1,000	-			$ 5,000

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ 2,000	$ 2,000	$ 1,000	-			$ 5,000

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Project Details

Project Name: *County/Joint MCIP #1 - MCIPDC (Pleasant Run Road)*

Project Description: Joint project with Dallas county to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.

Estimated Start Date: 3/1/2015

Estimated Completion Date: 9/30/2019

Fund: 490

Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2019.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-2021	Total Estimated Cost
County/Joint MCIP #1	$ 500	$ 1,000	$ 2,000	$ 1,500	-		$ 5,000

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 500	$ 1,000	$ 2,000	$ 1,500	-		$ 5,000

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Project Details

Project Name/No:	*Hampton Road Reconstruction*
Project Description:	Construction of water, sewer and paving from Pleasant Run to Belt Line Rd
Estimated Start Date:	10/1/2019
Estimated Completion Date:	9/30/2021
Fund:	490
Status:	Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2020 thru 2021.
Operating Impact:	Minimal to no operational impact costs. Additional project funding provided in the Water Projects.

ESTIMATED EXPENDITURES (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2020-21	Total Estimated Cost
Hampton Road Reconstruction	$ -	$ -	$ -	$ -	$ 1,000	$ 2,000	**$ 3,000**

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ -	$ -	$ -	$ -	$ 1,000	$ 2,000	**$ 3,000**

CITY OF DESOTO

Capital Improvement Program

FY 2017- 2021

Street Project Details

Project Name/No: *Parkerville Road Widening (Polk to Hampton Road)*

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

Estimated Start Date: 10/1/2018

Estimated Completion Date: 9/30/2022

Fund: 490

Status: Currently Unfunded. November 2014 Bond Election passed. Anticipated issuance of General Obligation Bonds FY2018 thru 2021.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Parkerville Road Widening	$ -	$ -	$ 1,000	$ 1,000	$ 2,000	$ 2,000	**$ 6,000**

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ -	$ -	$ 1,000	$ 1,000	$ 2,000	$ 2,000	**$ 6,000**

CITY OF DESOTO

Capital Improvement Program
FY 2017 - 2021
Street Project Details

Project Name/No: *County Joint MCIP #2 (Westmoreland Road)*

Project Description: Joint project with Dallas County to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.

Estimated Start Date: 10/1/2016

Estimated Completion Date: 9/30/2022

Fund: 490

Status: Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2017 thru 2021.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
County Joint MCIP #2	$ -	$ 500	$ 500	$ 1,000	$ 2,000	$ 1,000	**$ 5,000**

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ -	$ 500	$ 500	$ 1,000	$ 2,000	$ 1,000	**$ 5,000**

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Project Details

Project Name/No:	*Wintergreen Road-WNTGRN*
Project Description:	Wintergreen Road reconstruction
Estimated Start Date:	Unknown
Estimated Completion Date:	09/30/20
Fund:	490
Status:	In progress. Carryover project from FY 2014. DeSoto awaiting joint participation confirmation from Dallas County.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Wintergreen Road-WNTGRN	$ 500	$ -	$ -		$ -	$ -	$ 500

FUNDING SOURCES	Estimated Amount (000's)						
	$ 500	$ -	$ -		$ -	$ -	$ 500

CITY OF DESOTO

Capital Improvement Program
FY 2017 - 2021
Street Project Details

Project Name/No:	*Cockrell Hill Widening Beltline to Parkerville-CHBLPK*
Project Description:	Project to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.
Estimated Start Date:	9/30/2009
Estimated Completion Date:	12/30/2016
Fund:	490
Status:	In progress. Carryover project from FY 2014.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Cockrell Hill Widening Beltline to Parkerville-CHBLPK	$ 4,665	$ -	$ -	$ -	$ -	$ -	$ 4,665

FUNDING SOURCES	Estimated Amount (000's)						
2009 Certificates of Obligations	$ 4,665	$ -	$ -	$ -	$ -	$ -	$ 4,665

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Street Project Details

Project Name/No: *Bee Branch Bridge Improvements-PRBI*

Project Description: Pleasant Run Road Bee Branch Bridge Improvements. Joint project with Texas Department of Transportation

Estimated Start Date: 03/01/13

Estimated Completion Date: 09/30/16

Fund: 489

Status: In progress. Carryover project from FY 2014.

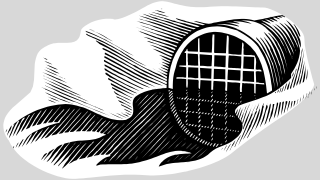
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $20k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 7/11/16

Project Name/Number	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Bee Branch Bridge Improvements-PRBI	$ 2,300	$ -	$ -	$ -	$ -	$ -	$ 2,300

FUNDING SOURCES	Estimated Amount (000's)						
General Obligation Bonds- 2007	$ 1,300	$ -	$ -	$ -	$ -	$ -	$ 1,300
General Obligation Bonds- 2009	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000

STORM DRAINAGE



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO
Capital Improvement Program
FY 2017 - 2021
Drainage Projects, Fund 528 - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
1. Annual Erosion Control Projects-ACCEC		$ 50	$ 50	$ 50	$ 50	$ 50	**$ 250**
2. Miscellaneous Drainage Improvements		$ 100	$ 100	$ 100	$ 100	$ 100	**$ 500**
3. Austin Drive		$ 50	$ 350	$ -	$ -	$ -	**$ 400**
4. Westmoreland (Bridgeport)		$ 150	$ -	$ -	$ -	$ -	**$ 150**
Carryover from FY 16:							
5. Whispering Oaks	**$ 50**	$ 300	$ 300	$ -	$ -	$ -	**$ 650**
Total:	$ 50	**$ 650**	**$ 800**	**$ 150**	**$ 150**	**$ 150**	**$ 1,950**

FUNDING SOURCES	**Estimated Amount (000's)**						
Fund 522-Drainage Utility Fund Transfer	$ 50	$ 650	$ 800	$ 150	$ 150	$ 150	$ 1,950
Total:	$ 50	$ 650	$ 800	$ 150	$ 150	$ 150	$ 1,950

CITY OF DESOTO
Capital Improvement Program
FY 2017 - 2021
Drainage Project Details

Project Name/No.: *Annual Erosion Control Projects*

Project Description: Construct concrete bag walls and other erosion control infrastructure within creeks to protect and sustain city infrastructure on an as needed basis.

Estimated Start Date: 10/01/16

Estimated Completion Date: 09/30/17

Fund: 528

Status: No project identified yet for FY 2017. Funded by transfer from Drainage operating fund.

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Annual Erosion Control Projects	$ -	$ 50	$ 50	$ 50	$ 50	$ 50	$ 250

FUNDING SOURCES	Estimated Amount (000's)						
Fund 522-Drainage Utility Fund Transfer	$ -	$ 50	$ 50	$ 50	$ 50	$ 50	$ 250

CITY OF DESOTO
Capital Improvement Program
FY 2017 - 2021
Drainage Project Details

Project Name/No.: *Miscellaneous Drainage Improvements*
Project Description: To address miscellaneous drainage concerns that occur throughout the fiscal year.
Estimated Start Date: 10/01/16
Estimated Completion Date: 09/30/17
Fund: 528
Status: No project identified yet for FY 2017. Funded by transfer from Drainage operating fund.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Miscellaneous Drainage Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500

FUNDING SOURCES	Estimated Amount (000's)						
Fund 522-Drainage Utility Fund Transfer	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500

CITY OF DESOTO
Capital Improvement Program
FY 2017- 2021
Drainage Project Details

Project Name/No.: *Whispering Oaks*

Project Description: Channel improvements in channel at northeast end of Whispering Oaks. There is extensive erosion within the existing channel.

Estimated Start Date: 12/01/16
Estimated Completion Date: 09/30/17
Fund: 528
Status: Project will be funded in FY 17 for a design - build contract.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Whispering Oaks	$ 50	$ 400	$ -	$ -	$ -	$ -	$ 450

FUNDING SOURCES	Estimated Amount (000's)						
Fund 522-Drainage Utility Fund Transfer	$ 50	$ 400	$ -	$ -	$ -	$ -	$ 450

CITY OF DESOTO
Capital Improvement Program
FY 2017- 2021
Drainage Project Details

Project Name/No.: *Austin Drive*
Project Description: Replace voids around existing drainage culvert. Provide point and pavement repairs as necessary.

Estimated Start Date: 12/01/16
Estimated Completion Date: 09/30/18
Fund: 528
Status: Project funded in FY 17 for design
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) 7/11/2016

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Whispering Oaks		$ 50	$ 350	$ -	$ -	$ -	**$ 400**

FUNDING SOURCES	**Estimated Amount (000's)**						
Fund 522-Drainage Utility Fund Transfer	**$ -**	$ 50	$ 350	$ -	$ -	$ -	**$ 400**

CITY OF DESOTO
Capital Improvement Program
FY 2017- 2021
Drainage Project Details

Project Name/No.: *Westmoreland*
Project Description: Enclose drainage ditch at Bridgeport with underground pipes to alleviate continuous erosion around existing headwalls.

Estimated Start Date: 12/01/16
Estimated Completion Date: 09/30/17
Fund: 528
Status: Project Unfunded
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) 7/11/2016

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Westmoreland @ Bridgeport		$ 150	$ -	$ -	$ -	$ -	**$ 150**

FUNDING SOURCES	**Estimated Amount (000's)**						
Fund 522-Drainage Utility Fund Transfer	**$ -**	$ 150	$ -	$ -	$ -	$ -	**$ 150**

WATER & WASTEWATER IMPROVEMENTS

CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water & Wastewater Projects, Fund 508 - Summary

Water Projects-Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
1. Annual Water Renovation/Replacement Program	$ -	$ 885	$ 750	$ 810	$ 810	$ 950	$ 4,205
2. Polk Street Valves	$ -	$ 250					$ 250
3. Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	$ -			$ 500			$ 500
4. Hampton Road Improvements	$ -		$ 1,000	$ 1,000	$ 2,000		$ 4,000
FY 14 - 16 Carryovers							
5. Chattey Road Reconstruction-**CHATRD**	$ 500	$ 1,500					$ 2,000
6. Eagle Park Elevated Storage Tank-**EPEST**	$ -			$ 1,000	$ 1,000		$ 2,000
7. Westmoreland Pump Station #5-**WPSIM**	$ 1,500						$ 1,500
8. Annual Water Renovation/Replacement Program-**YR14RR**	$ 1,200						$ 1,200
9. Annual Water Renovation/Replacement Program-**YR15RR**	$ 1,585						$ 1,585
Total:	$ 4,785	$ 2,635	$ 1,750	$ 3,310	$ 3,810	$ 950	$ 17,240

Wastewater Projects - Summary

ESTIMATED EXPENDITURE (000'S)

1. Annual Sewer Renovation/Replacement Program		$ 570	$ 635	$ 710	$ 790	$ 1,290	$ 3,995
2. Basin C Renovations (includes I& I Study)	$ -	$ -	$ -	$ 300	$ 500	$ 500	$ 1,300
3. Basin B Renovations (includes I & I Study)	$ -				$ -	$ 300	$ 300
FY 14 -16 Carryovers							
4. Annual Sewer Renovation/Replacement **YR16RR**	$ 575						$ 575
5. Basin D Renovations (includes I& I Study)- **BASD**	$ 1,300	$ 500	$ 500				$ 2,300
6. Bee Branch/Basin O Renovations-BBRII	$ 478						$ 478
- Phases II & III - **BBBOR**	$ 1,642						$ 1,642
7. Annual Sewer Renovations/Replacement Program for FY 2015 - **YR15RR**	$ 2,460						$ 2,460
Total:	$ 6,455	$ 1,070	$ 1,135	$ 1,010	$ 1,290	$ 2,090	$ 13,050
TOTAL WATER & WASTEWATER	$ 11,240	$ 3,705	$ 2,885	$ 4,320	$ 5,100	$ 3,040	$ 30,290

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ 6,000	$ -	$ -	$ 2,910	$ 3,100	$ 3,040	$ 15,050
Fund 502-Public Utility Fund Transfers	$ 10,740	$ 500	$ 1,000	$ 1,000	$ 2,000	$ -	$ 15,240
Total Funding	$ 11,240	$ 3,705	$ 2,885	$ 4,320	$ 5,100	$ 3,040	$ 30,290

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Chattey Road-CHATRD*

Project Description: Chattey Road will be improved to a 27' residential concrete street with underground drainage and sidewalks.

Estimated Start Date: 06/01/15

Estimated Completion Date: 09/30/18

Fund: 508

Status: Currently funded for water line replacement by Fund 502 transfer.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $30k per year.

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Chattey Road-CHATRD	$ 500	$ 1,500	$ -	$ -	$ -	$ -	$ 2,000

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 500	$ 500	$ -	$ -	$ -	$ -	$ 1,000
Fund 502-Public Utility Fund Transfer	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ 1,000
Total Funding	**$ 500**	**$ 1,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000**

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Water Master Plan Improvements (798 zone)*

Project Description: Add Pump #6 to 798 Zone (7.2MGD) at Westmoreland Pump Station.

Estimated Start Date: 10/1/2018

Estimated Completion Date: 9/30/2019

Fund: 508

Status: Currently Unfunded.

Operating Impact: Minimal to no operational impact. A minimal increase in electric costs may occur.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Water Master Plan Improvements (798 zone)	$ -	$ -	$ -	$ 500	$ -	$ -	$ 500

FUNDING SOURCES	Estimated Amount (000's)						
Certificates of Obligation	$ -	$ -	$ -	$ 500	$ -	$ -	$ 500

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Hampton Road Improvements*

Project Description: Reconstruction of water, sewer and paving from Pleasant Run to Belt Line Rd

Estimated Start Date: 10/1/2017

Estimated Completion Date: 9/30/2020

Fund: 508

Status: Currently Unfunded. Additional project funding provided in the Street Improvement Project.

Operating Impact: No operational impact anticipated.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Hampton Road Improvements	$ -		$ 1,000	$ 1,000	$ 2,000	$ -	**$ 4,000**

FUNDING SOURCES	**Estimated Amount (000's)**						
Fund 502-Public Utility Fund Transfer	$ -		$ 1,000	$ 1,000	$ 2,000	$ -	**$ 4,000**

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Eagle Park Elevated Storage Tank-EPEST*

Project Description: To construct a 1 million gallon storage tank along Centre Park

Estimated Start Date: 10/01/18

Estimated Completion Date: To be determined by anticipated water demand in Eagle Park.

Fund: 508

Status: Planned project. The anticipated demand will determine the completion date.

Operating Impact: Minimal to no operational impact. May actually save dollars due to less demand on older tanks.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Eagle Park Elevated Storage Tank-EPEST	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	$ 2,000

FUNDING SOURCES	Estimated Amount (000's)						
Certificates of Obligation	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	$ 2,000

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Westmoreland Pump Station #5-WPSIM*

Project Description: Evaluate efficiency of the Westmoreland Pump Station and Hampton Pump Station for additional pumps and electrical/building renovations.

Estimated Start Date: 06/01/14

Estimated Completion Date: 09/30/16

Fund: 508

Status: In progress-FY 2014 &15 carryover

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Westmoreland Pump Station #5-WPSIM	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500

FUNDING SOURCES	Estimated Amount (000's)						
Certificates of Obligation	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Polk Street Valves*

Project Description: The replacement of two (2) existing broken valves and the addition of three (3) new valves at locations determined by Water/Wastewater Personnel.

Estimated Start Date: 12/01/16

Estimated Completion Date: 09/30/17

Fund: 508

Status: Design phase to start in December

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Polk Street Valves	-	$ 250	$ -	$ -	$ -	$ -	**$ 250**

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificates of Obligation	-	$ 250	$ -	$ -	$ -	$ -	**$ 250**

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Wastewater Project Details

Project Name/No.: *Basin C Renovations*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin C. The study basin is located in an area beginning east of Hampton Road from Danieldale Road and south to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin C.

Estimated Start Date: 10/01/18
Estimated Completion Date: 09/30/21
Fund: 508
Status: Unfunded - anticipate issuance of Certificates of Obligation FY2016 thru 2017.
Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S) Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Basin C Renovations	$ -	$ -	$ -	$ 300	$ 500	$ 500	$ 1,300

FUNDING SOURCES	Estimated Amount (000's)						
Certificates of Obligation	$ -	$ -	$ -	$ 300	$ 500	$ 500	$ 1,300

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Wastewater Project Details

Project Name/No.: *Basin B Renovations (includes I & I Study)*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin B. The study basin is located in an area beginning south of Danieldale Road, covering an area east of Westmoreland and west of Hampton going south to the northern bank of Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin B.

Estimated Start Date: 10/01/17

Estimated Completion Date: 09/30/19

Fund: 508

Status: Unfunded and anticipated issuance of Certificates of Obligation FY2018 thru 2019.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Basin B Renovations	$ -	$ -	$ -	$ -	$ -	$ 300	$ 300

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificates of Obligation	$ -	$ -	$ -	$ -	$ -	$ 300	$ 300

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Wastewater Project Details

Project Name/No.: *Basin D Renovations- BASD*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin D. The study basin is located in the Polk Street corridor from Danieldale Road to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin D.

Estimated Start Date: 10/01/13

Estimated Completion Date: 09/30/16

Fund: 508

Status: In progress- Design phase.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Basin D Renovations- BASD	$ 1,300	$ 500	$ 500	$ -	$ -	$ -	$ 2,300

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificates of Obligation	$ 1,300	$ 500	$ 500	$ -	$ -	$ -	$ 2,300

CITY OF DeSOTO
FY 2017 ANNUAL RENOVATION/REPLACEMENT PROGRAM

Water Projects - Summary

Estimated Expenditure (000's) Revised: 7/11/16

Projects	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
Major Repairs, unplanned	$ 50	$ 50	$ 50	$ 50	$ 50	$ 250
David	$ 190	$ -	$ -	$ -	$ -	$ 190
Deborah	$ 305	$ -	$ -	$ -	$ -	$ 305
Westmoreland Road	$ 240	$ -	$ -	$ -	$ -	$ 240
Hunters Creek Water Replace	$ -	$ 200	$ 200	$ -	$ -	$ 400
Prairie Creek Water Replace	$ -	$ 150	$ 150	$ -	$ -	$ 300
Foxwood Dr. Water Replace (6" C.I.)	$ -	$ 150	$ 150	$ -	$ -	$ 300
Shadywood (Street Reconstruction)	$ -	$ 200	$ 200	$ -	$ -	$ 400
Center Park (8"-12")	$ 100	$ -	$ -	$ -	$ -	$ 100
Club Brook Circle	$ -	$ -	$ 10	$ 110		$ 120
Thunderbrook Circle	$ -	$ -	$ 10	$ 150		$ 160
Pebblebrook Drive	$ -	$ -	$ 20	$ 140		$ 160
Winding Brook	$ -	$ -	$ 20	$ 330		$ 350
Shady Brook	$ -	$ -	$ -	$ 10	$ 300	$ 310
Meadowbrook	$ -	$ -	$ -	$ 10	$ 300	$ 310
Briarbrook	$ -	$ -	$ -	$ 10	$ 300	$ 310
Total Water	**$ 885**	**$ 750**	**$ 810**	**$ 810**	**$ 950**	**$ 4,205**

Wastewater Projects - Summary

Estimated Expenditure (000's) Revised: 7/11/16

Project Name	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
David	$ 190	$ -	$ -	$ -	$ -	$ 190
Deborah	$ 305	$ -	$ -	$ -	$ -	$ 305
10" Greenbrook/Woodbrook Aerial	$ 75	$ -	$ -	$ -	$ -	$ 75
Hunters Creek	$ -	$ 185	$ 200	$ -	$ -	$ 385
Prairie Creek	$ -	$ 125	$ 125	$ -	$ -	$ 250
Foxwood Dr.	$ -	$ 125	$ 125	$ -	$ -	$ 250
Shadywood	$ -	$ 200	$ 200	$ -	$ -	$ 400
Club Brook Circle	$ -	$ -	$ 10	$ 110	$ -	$ 120
Thunderbrook Circle	$ -	$ -	$ 10	$ 150	$ -	$ 160
Pebblebrook Drive	$ -	$ -	$ 20	$ 140	$ -	$ 160
Winding Brook	$ -	$ -	$ 20	$ 330	$ -	$ 350
Shady Brook	$ -	$ -	$ -	$ 20	$ 430	$ 450
Meadowbrook	$ -	$ -	$ -	$ 20	$ 430	$ 450
Briarbrook	$ -	$ -	$ -	$ 20	$ 430	$ 450
Total WasteWater	**$ 570**	**$ 635**	**$ 710**	**$ 790**	**$ 1,290**	**$ 3,995**
TOTAL WATER & WASTEWATER	**$ 1,455**	**$ 1,385**	**$ 1,520**	**$ 1,600**	**$ 2,240**	**$ 8,200**

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Water Project Details

Project Name/No.: *Annual Water Renovation/Replacement Program*

Project Description: Repair or replace old, deteriorated water lines throughout the community. Some water lines in the city are also undersized. Most of these funds are spent on replacing old water lines.

Estimated Start Date: 10/01/16

Estimated Completion Date: Ongoing project. Specific projects determined each year.

Fund: 508

Status: Design for for Fiscal Year 2017 projects will start during 1st quarter.

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Annual Water Renovation/Replacement Program	**$ 2,785**	$ 885	$ 750	$ 810	$ 810	$ 950	**$ 6,990**

FUNDING SOURCES	**Estimated Amount (000's)**						
Fund 502-Public Utility Fund Transfer	$ 2,785	$ 885	$ 750	$ 810	$ 810	$ 950	**$ 6,990**

CITY OF DESOTO

Capital Improvement Program

FY 2017 - 2021

Wastewater Project Details

Project Name/No.: *Annual Wastewater Renovation/Replacement Program*

Project Description: Repair or replace old, deteriorated and/or undersized sanitary sewer lines throughout the community.

Estimated Start Date: 10/01/16

Estimated Completion Date: Ongoing project. Specific projects determined each year.

Fund: 508

Status: Pre-design phase

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 7/11/16

Project Name/No.	PY Budgeted Amount	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total Estimated Cost
Annual WasteWater Renovation/Replacement Program	$ 3,035	$ 570	$ 635	$ 710	$ 790	$ 1,290	$ 7,030

FUNDING SOURCES

	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ -	$ 570	$ 635	$ 710	$ 790	$ 1,290	$ 3,995
Fund 502-Public Utility Fund Transfer	$ 3,035	$ -	$ -	$ -	$ -	$ -	$ 3,035
Total Funding	**$ 3,035**	**$ 570**	**$ 635**	**$ 710**	**$ 790**	**$ 1,290**	**$ 7,030**

APPENDIX

D

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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

CATV - Cable television

CIP - Capital improvement program

CS Representative - Customer service representative

DEDC - DeSoto Economic Development Corporation

DeSoto ISD - DeSoto Independent School District (DISD)

DHS - DeSoto High School

DWI - Driving while intoxicated

DWU - Dallas Water Utilities

E-Govt - Internet business applications

EMS - Emergency Medical Services

F. H. - Fire hydrants

FMLA - Family Medical Leave Act

FT - Full time

FY - Fiscal year

GIS - Geographic Information System

G. O. - General obligation

G. V. - Gate valves

GCAA - Governor's Community Achievement Award

HOA - Homeowners' associations

HR - Human Resources Department

HVAC - Heating and Air conditioning systems

I&I - Infiltration and inflow

I&S - Interest and sinking fund

I35E - Interstate Highway 35 east

KDB - Keep DeSoto Beautiful

L. F. - Linear Feet

M&O - Maintenance and Operations

MGD - Million gallons per day

Ord. - City Ordinance

OT - Overtime

P/Z - Planning and Zoning Department

PARD - Parks and Recreation Department

PD - Planned Development

Prop. Tx - Property Tax

R&R - Repair and Replacement

Sr. - Senior

SW - Southwest

SWRCC - Southwest Regional Communications Center

TDD - Telecommunications device for the deaf

UNT - University of North Texas

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BUDGET GLOSSARY

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

Activity - A service performed by a department or division.

Accrual Basis of Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

Adopted Budget – The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance, which sets the legal spending limits for the fiscal year.

Ad Valorem Tax – A tax levied on the assessed valuation of land and improvements.

Appropriation Ordinance – The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real and personal property by the Dallas Appraisal District as a basis for levying taxes.

Assets – Resources owned or held by the City which have monetary value.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting – A term used referring as to when revenues, expenditures, expenses, and transfers and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

Budget - A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

Budget Adjustment (Amendment) – A formal legal procedure utilized by the City to revise a budget during a fiscal year.

Budget Calendar – The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

Budget Message – The opening section of the budget document from the City Manager which provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a "transmittal letter."

Budgetary Control – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Stabilization Fund (Fund 108) - A fund set up to collect a large amount of money during good economic conditions so that it can be used in the future to offset uncertainty in revenues and expenditures

Capital Improvement Program - This is the City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation bonds, Certificates of obligation and Revenue bonds.

Capital Outlay – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, building, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

Capital Project Funds – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

Certificates Of Obligation – Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

Community Development Block Grant (CDBG) (Fund 263) – Accounts for costs related to grant program that will be used to offset the Code Enforcement expenditures, alleyway reconstruction in low-to-moderate income areas, and the Domestic Violence Awareness Campaign.

Current Taxes – Taxes levied and due within one year.

Debt Service - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Debt Service (Fund 305) – A fund used to account for resources and expenditures related to retirement of the City's general obligation debt service, sometimes referred to as an "interest and sinking fund." The basis of accounting employed is "modified accrual".

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

Economic Development (Fund 195) - Accounts for revenues received from 3/8-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the DeSoto Economic Development Corporation that administers these funds. The basis of accounting employed is "modified accrual".

Electronic Equipment Replacement (Fund 420) - Accounts for all revenue and expenditures related to upgrading the computer system for the city. The basis of accounting employed is "modified accrual".

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

Energy Management (Fund 230) - Accounts to fund all energy related expenditures and retain savings to pay debt service for the financing of energy related capital improvements. The basis of accounting employed is "modified accrual".

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

Equipment Replacement (Fund 420) - This fund accounts for money dedicated to equipment replacement for the City of DeSoto. This fund accounts for all revenue and expenditures related to replacing property, plant and equipment greater than $5,000 as required by the City's vehicle replacement program. The basis of accounting employed is "modified accrual".

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

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

Facility Maintenance (Fund 410) – Accounts for all resources and expenditures related to the City's long range facility maintenance program. The basis of accounting employed is "modified accrual".

Fire Equipment Replacement (Fund 402) - Accounts for revenues and expenditures for the ongoing replacement of fire equipment. The basis of accounting employed is "modified accrual".

Fire Grant (Fund 264) – To account for revenue and expenditures related to Homeland Security and other Grant Programs. The basis of accounting employed is "modified accrual".

Fire Station Improvements (Fund 705) – To account for the financing and expenditures for the new Fire Station Improvements approved through the November 2014 Bond Election.

Fire PPE Replacement (Fund 401) – To provide funding for ongoing replacement of protective gear for the Fire Department. The basis of accounting employed is "modified accrual".

Fire Training (Fund 228) - Accounts for the revenues and expenditures required to operate a fire training school. The basis of accounting employed is "modified accrual".

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City's fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

Furniture Equipment Replacement Fund – Accounts for the replenishment of City office furniture. The basis of accounting employed is "modified accrual".

General Capital Improvements (Fund 486) – To account for the financing and expenditures of associated capital improvements.

General Fund (Fund 101) – The fund used to account for financial resources except those funds required to be accounted for in another fund. The general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration. The basis of accounting employed is "modified accrual".

General Obligation Debt – Money owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department's or division's desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant Fund - Revenues and expenditures directly attributable to various police and library grants. The basis of accounting employed is "modified accrual".

Health Facilities Development Corporation (Fund 240) – This entity was formed to issue obligations to finance all or part of the cost of one or more health facilities and other expenditures pursuant to the Health Facilities Development Act. The basis of accounting employed is "modified accrual".

Heliport Project Fund (Fund 702) - Accounts for the establishment and construction of a heliport. The basis of accounting employed is "modified accrual".

Housing Finance Corporation (Fund 241) – This was formed to issue obligations to finance all or part of the cost of one or more residential developments or home mortgages pursuant to the Texas Housing Finance Corporations Act. The basis of accounting employed is "modified accrual".

Hotel Occupancy Tax Fund (Fund 221) - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of

uses allowed for these monies, they are accounted for in a separate fund. The basis of accounting employed is “modified accrual”.

Industrial Development Authority (Fund 242) – This entity was formed to promote and develop commercial, industrial, manufacturing, and medical research enterprises in the City. The basis of accounting employed is “modified accrual”.

Juvenile Case Manager (Fund 224) – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is “modified accrual”.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Library Revenue Fund (Fund 624) - Accounts for funds raised for improving the DeSoto Library. The basis of accounting employed is “modified accrual”.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Security (Fund 226) - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Municipal Court Technology (Fund 225) – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is “modified accrual”.

Object Code - The standard city-wide classification of the expenditures such as office supplies or rental or equipment.

Objective – A specific statement of desired end, which can be measured.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The City's Charter and State law requires the use of annual operating budgets.

Operations and Maintenance Expenditures – Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

Ordinance – A formal legislative enactment of the City Council.
Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is "modified accrual".

Park Development Corporation (Fund 118) - Accounts for revenues received from 1/8 cent sales tax which is dedicated to park development within the city. The basis of accounting employed is "modified accrual".

Park Development Debt Service (Fund 347) – Accounts for the accumulation of resources for, and the payment of, sales tax revenue bond principal and interest. The basis of accounting employed is "modified accrual".

Park Land Dedication (Fund 417) - Accounts for revenues and expenditures related to the purchase and improvement of the parks within the city. These funds are received from developers to improve the facilities used by the residential developments. The basis of accounting employed is "modified accrual".

Park Improvements (Fund 710) - To account for the financing and expenditures for the Park Improvements approved through the November 2014 Bond Election.

Parks and Pool Maintenance (Funds 407 & 408) – Accounts for the resources and expenditures related to the City's park maintenance and pool maintenance programs. The basis of accounting employed is "modified accrual".

Payment-In-Lieu Of Taxes – A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. The City's water and wastewater utility fund provides these payments to the City's general fund because of the fund's exemption from property taxation.

Performance Measures - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personnel Services – Expenditures for salaries, wages and fringe benefits.

Police Grants Fund (Fund 229) – A fund used to account for the salary and expenses related to the position of a Crime Victims Coordinator.

Police Seizure (Funds 209 & 210) - Accounts for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified police department purposes. The basis of accounting employed is "modified accrual".

Police Equipment Replacement (Fund 409) – Accounts for all resources and expenditures related to the equipment replacement program of the Police department. The basis of accounting employed is “modified accrual”.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public, Educational & Governmental Facilities (Fund 102) – Accounts for the franchise revenue collected from cable providers designated by the state for expenditures related to funding public, educational or government access channels.

Public Utilities (Fund 502) - Accounts for all revenues and expenses relating to the operation of the water and wastewater system. The basis of accounting employed is “full accrual”.

Recreation Revolving (Fund 227) - Accounts for expenditures and revenues from various recreation functions. These revenues are dedicated to the expenditures required for the recreation activities. The basis of accounting employed is “modified accrual”.

Regional Jail (**Fund 112)** – Accounts for the revenues and expenditures of the regional jail operation utilized by the cities of DeSoto and Lancaster. The basis of accounting employed is “modified accrual”.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sanitation Fund (Fund 552) - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.

Senior Center Activity (Fund 231) – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is "modified accrual".

Southwest Regional Communication Center (SWRCC) (Fund 111) – Accounts for revenues and expenditures of the public safety regional dispatch system. This entity provides 911 services to the cities of Cedar Hill, Duncanville and DeSoto. The basis of accounting employed is “modified accrual”.

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

Street Maintenance (Fund 489) - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is "modified accrual".

Street Improvements – GO Bonds (Fund 489) – 2009 General Obligation Bond Sale proceeds for street improvement projects. The basis of accounting employed is "modified accrual".

Street Improvements – CO Bonds (Fund 490) - Accounts for revenues and expenditures related to Certificate of Obligations bond proceeds and developer's contributions. The basis of accounting employed is "modified accrual".

Storm Drainage Improvements (Fund 528) – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is "modified accrual".

Storm Drainage Utility (Fund 522) - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is "full accrual".

SWRCC Radio Replacement (Fund 413) – 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.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Capital Projects (Fund 508) - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.

Water Meter Replacement (Fund 503) – To account for the financing and acquisition of the City’s water meter replacement program. The basis of accounting employed is “modified accrual”.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Youth Sports Associations (Funds 223, 233, 238, 239, and 247) – Accounts for the revenues and expenditures associated with the activities of the City’s youth sports associations. The basis of accounting employed is “modified accrual”.

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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017; 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 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 2016-2017 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 2016-2017; 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, 2016 and ending September 30, 2017, 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, 2016 and ending September 30, 2017.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2016 and ending September 30, 2017 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2016-2017 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 2015-2016 are hereby ratified, and the budget Ordinance for fiscal year 2015-2016, 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 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) - $9.32.

(2) Volume Charge. A sewer volume charge of $9.26 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) - $9.32

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 $9.32 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 $9.26 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) - $9.32

(2) Volume Charge. A sewer volume charge of $9.26 per 1,000 gallons of water or sewer usage over the base rate shall be charged in addition to the sewer base rate.

(d) When City Does Not Supply Water. The charges set forth above are based upon the amount of water used, as measured by a single meter, in increments of one thousand (1,000) gallons. Where water is furnished to residential customers by other than the City, the base charge for sewer shall be nine dollars and thirty-two cents ($9.32) per month per residential meter, plus a volume charge of nine dollars and twenty-six cents ($9.26) per 1,000 gallons based on 7,000 gallons usage. All multifamily, commercial and industrial customers connected to the sanitary sewerage system who have a source of water supply that is in addition to, or in lieu of, the City water supply must have a meter approved and tested by the water department on the source of water supply and the sewer base rate and volume charges as set forth hereinbefore shall be based on the sum of the volumes delivered by all sources of supply."

SECTION 8. That the Capital Improvement Plan and the 2016-2017 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 5TH DAY OF SEPTEMBER, 2016.

APPROVED:

Curtistene S. McCowan

Curtistene S. McCowan, Mayor

ATTEST:

Alicia Thomas for:

Kisha R. Morris, City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr.

Joseph J. Gorfida, Jr., City Attorney

ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2016 (FISCAL YEAR 2016 - 2017) AT A RATE OF $0.7449 PER ONE HUNDRED DOLLARS ($100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2016, 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 2016 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 $0.7449 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 $0.5349 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 $0.2100 on each One Hundred Dollars ($100) assessed value of taxable property within the City of DeSoto, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $10.00.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2016, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2017. There shall be no discount for payment of taxes prior to February 1, 2017. 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, 2017, 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 2016 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 2016 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 2016 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 6TH DAY OF SEPTEMBER, 2016.

APPROVED:

Curtistene S. McCowan

Curtistene S. McCowan, Mayor

ATTEST:

Alicia Thomas for:

Kisha R. Morris, City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr., City Attorney

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CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

AA Fitch Ratings
AA Standard and Poor's Ratings Services

Summarized Investment Policy

Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity. The policies address investment diversification, yield, maturity, and the quality and capability of investment management; and that includes a list of authorized investments for City funds. The written investment policies also address the maximum allowable stated maturity of any individual investment and the maximum average dollar- weighted maturity allowed for pooled groups. All City funds are invested consistent with a formally adopted "Investment Strategy Statement" that specifically addresses each fund investment. Each Investment Strategy Statement will describe its objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of investment, (5) diversification of the portfolio and (6) yield.

Under Texas law, City investments must be made "with judgement and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." At least quarterly the investment officers of the City shall submit a detailed investment report that provides; (1) the investment position of the City, (2) the investment officers that jointly prepared and signed the report, (3) the beginning market value, any additions and changes to market value and the ending value of each pooled fund group, (4) the book value and market value of each separately listed asset at the beginning and end of the reporting period, (5) the maturity date of each separately invested asset, (6) the account or fund or pooled fund group for which each individual investment was acquired, and (7) the compliance of the investment portfolio as 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.

City of DeSoto

Top Ten Taxpayers
2016 Tax Year

Taxpayer Name	Type of Business	2016 Assessed Value*	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
Solar Turbines Inc.	Manufacturing	203,124,160	5.07%	36.45%
Kohls Department Stores	Distribution	119,514,260	2.98%	21.45%
SF 35 Distribution Center LLC	Distribution	47,385,000	1.18%	8.50%
WRH Properties Inc.	Apartments	37,090,260	0.93%	6.66%
Cintas Corporation 2	Manufacturing	32,182,780	0.80%	5.78%
Wal-Mart Stores Inc	Retail	30,299,350	0.76%	5.44%
DeSoto Apartments LTD	Apartments	25,901,100	0.65%	4.65%
Oncor Electric Delivery Co	Utility	24,109,700	0.60%	4.33%
NSHE TX GAMMA Accommodation	Realestate	19,178,000	0.48%	3.44%
Atlas Huntington Ridge LLC	Apartments	18,419,070	0.46%	3.31%
TOTAL		**$557,203,680**	**13.90%**	**100.00%**

*Before Qualified Exemptions and/or Abatements

**As compared with the 2016 certified market value provided by DCAD of $4,008,694,610

Data Compiled by the Dallas County Tax Office

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