



City of DeSoto, Texas

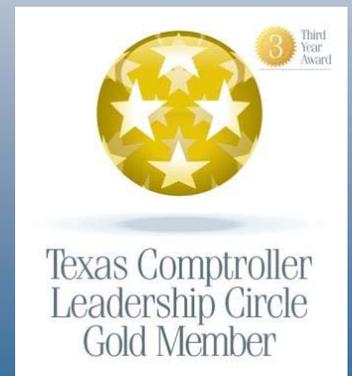
ANNUAL BUDGET

FISCAL YEARS

ADOPTED 2017-2018

AND

PLANNING 2018-2019





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INTRODUCTION





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of DeSoto

Texas

For the Fiscal Year Beginning

October 1, 2016

Christopher P. Morill

Executive Director

City of DeSoto Reader's Guide FY 2017-2018 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 2018 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2017-2018 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 2018 Budget Document at 972-230-9678.

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



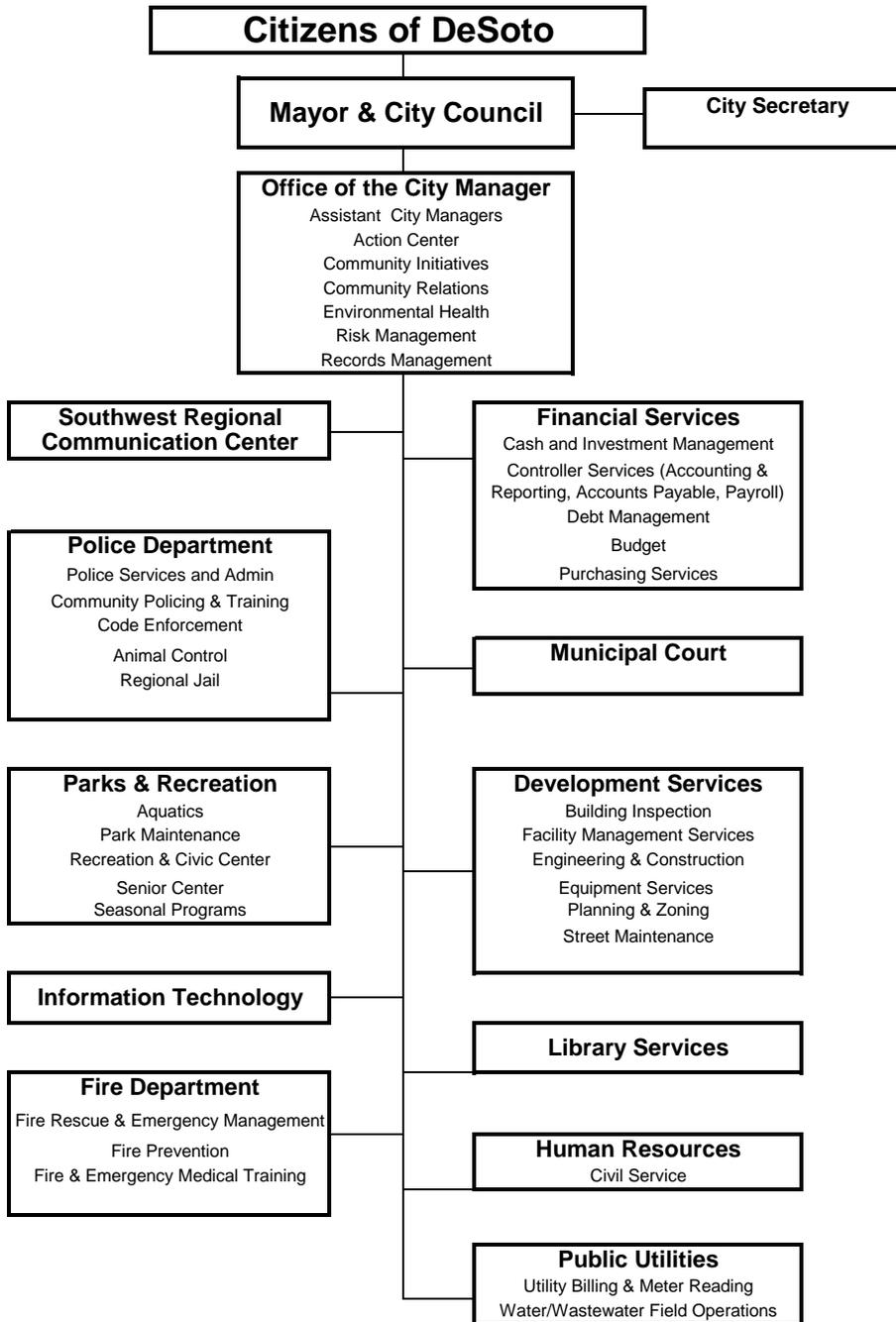
Candice Quarles
Place Six



Kenzie Moore
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	Tracy L. Cormier, 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	





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.)

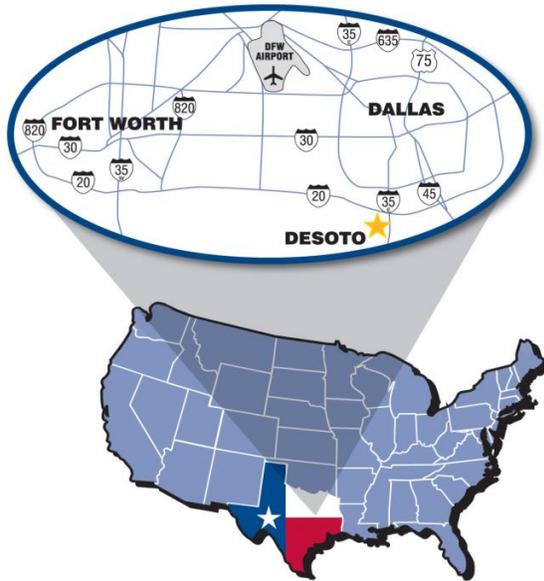
The first called City Council meeting was held at the schoolhouse on E. Belt Line Road on March 17, 1949 with C. H. Estes appointed as City Secretary. It was determined that the City of DeSoto had a population of approximately 400. Thus, DeSoto became the nineteenth organized municipality in Dallas County.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

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

Access

Highways

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

East-West

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

North-South

DeSoto offers 4 miles of frontage along the west side of Interstate 35E (NAFTA). IH 35E extends southward to Austin and San Antonio and northward to Oklahoma City and Kansas City. U.S. Highway 67 intersects DeSoto on the west at Wheatland Road and IH 35E to the north in Dallas. IH45, accessible via IH20 provides direct access to Houston.

Air Service

DFW International Airport

Dallas/Fort Worth International is ranked as the eleventh busiest airport in the world and serves more than 65 million passengers with nearly 1,900 flights per day. DFW provides nonstop service to 58 international and 149 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 (Delta, Southwest & Virgin America) 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.

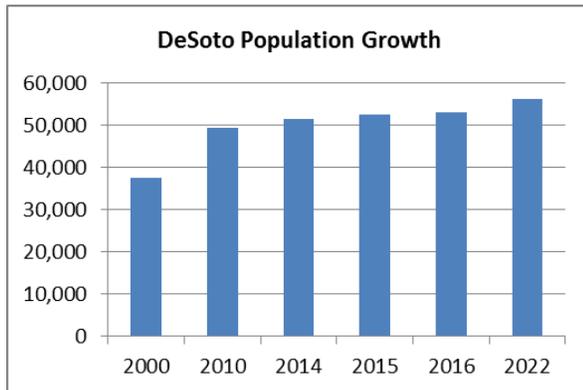
DeSoto Heliport

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

<u>Year</u>	<u>Population</u>
2000	37,646
2010	49,047
2014	51,483
2015	52,486
2016	53,128
2022	56,357

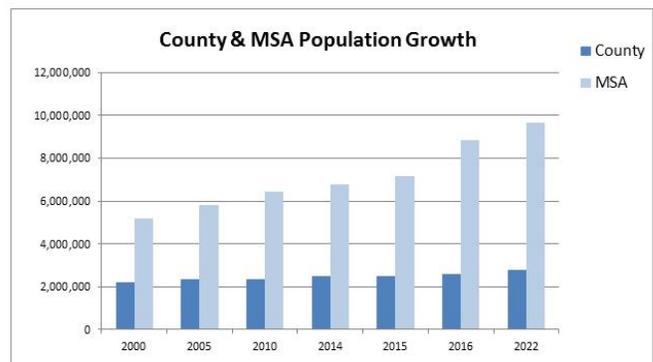
Source: Texas Wide Open for Business



Regional Population Growth

<u>Year</u>	<u>Dallas County</u>	<u>DFW MSA</u>
2000	2,218,899	5,161,544
2005	2,330,050	5,823,043
2010	2,368,139	6,447,615
2014	2,480,331	6,754,588
2015	2,496,364	7,135,507
2016	2,599,709	8,823,927
2022	2,784,288	9,639,133

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



DeSoto Household Growth

Total Households in DeSoto

<u>Year</u>	<u>Households</u>	<u>Percentage Increase</u>
2000	13,010	-
2003	14,440	11%
2006	16,611	15%
2008	18,340	10%
2010	20,286	6%
2016	19,347	-

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

2016 Average Household Income	\$ 71,700
2014 Median Household Income	\$ 61,940
2014 Per Capita Income	\$ 29,768

Source: Texas Wide Open for Business, Demographics Now

DeSoto Age & Education

Age Range

<u>Age Range</u>	<u>Percent of Total Population</u>
00 to 24 years old	35.0 %
25 to 44 years old	24.9 %
45 to 54 years old	14.5 %
55 to 65+ years old	25.6 %
Total	100.00 %

Source: Demographic Now

Average Age 35.9 years

Median Age 38.2 years

Population Age 25+ High School Degree or Higher: 92.5%

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

Source: Texas Wide Open for Business

Property Tax Rates

2017-18 Ad Valorem Tax Rates (Per \$100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.739900
DeSoto ISD	1.490000
Dallas County	0.243100
Dallas Comm. College	0.124238
Parkland	0.279400
Dallas County School Equalization	0.010000
Total	2.886638

Property in **Dallas Independent School District**

City of DeSoto	0.739900
Dallas ISD	1.282085
Dallas County	0.243100
Dallas Comm. College	0.124238
Parkland	0.279400
Dallas County School Equalization	0.010000
Total	2.678723

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	6.25 %
City of DeSoto	1.00 %
Parks	.125 %
Property Tax Relief	.50 %
Economic Development	.375 %
Total	8.250 %

Source: Texas Comptroller of Public Accounts

Property Tax Exemptions

Residence homestead exemptions for 2017 are listed below. Applications for the exemptions are required to be filed in a timely manner.

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

Corporate Franchise Tax

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

Income Tax

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

Hotel/Motel Occupancy Tax

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

DeSoto Workforce

DeSoto Civilian Labor Force Estimate

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

Source: Texas Workforce Commission, September 2016

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 2016

Top Employers in DeSoto

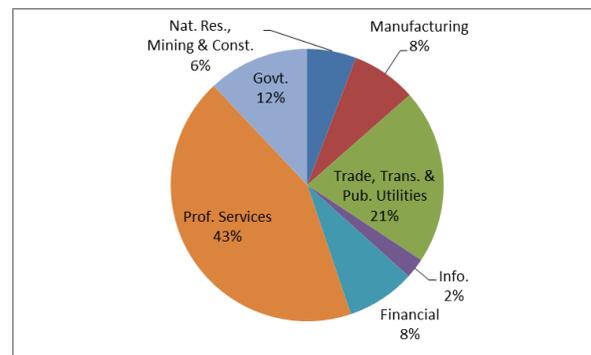
The largest employers in DeSoto include retailers, manufacturers, health care providers, a publisher and governmental organizations.

<u>Name</u>	<u>Business</u>	<u>Employment</u>
DeSoto ISD	Public Education	1,104
Kohl's e-Commerce	Distributor	800
City of DeSoto	Government	389
Solar Turbines, Inc.	Manufacturer	350
Williamsburg Village	Healthcare	350
GlasFloss Industries	Manufacturer/HQ	300
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
Vibra Hospital	Healthcare	145
Park Manor	Healthcare	125
Kroger	Grocery	105
Tom Thumb	Grocery	100

Source: DeSoto EDC, July 2017

The DFW Metroplex labor force brings diversified skills to the marketplace. 2016 non-farm employment in the DFW MSA totals **3,577,800** in various NAICS Sectors.

<u>Industry</u>	<u>Employment Estimate</u>
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

<u>Electric Power</u>	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.

<u>Natural Gas</u>	Atmos Energy
Distribution:	30 in. transmission lines, 720 psi pressure
Distribution Pressure:	55 MAOP
BTU content per cubic foot:	1,050

<u>Water</u>	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

<u>Sewer</u>	City of DeSoto
Source:	Contract with Trinity River Authority
Maximum System Capacity (Daily):	24 M gallons
Maximum Use To Date (Daily):	10 M gallons

<u>Telephone</u>	AT&T & others
<u>Cable TV</u>	AT&T U Verse and Time Warner
<u>Trash Collection</u>	Republic Services
<u>Broadband</u>	Time Warner, AT&T

Community Services

<u>Health Care</u>			
Hospitals	2	Beds	281
Psychiatric Hospitals	2	Beds	127
Nursing Homes	4	Beds	571
Senior Living Centers	5	Units	769

<u>Newspapers</u>	
Focus Daily News	Published twice weekly
The Dallas Morning News	Published daily

<u>Banks</u>	<u>Hotels/Motels</u>
Bank of America	America's Best Value Inn
Bank of DeSoto	Holiday Inn Express
BBVA Compass	La Quinta Inn
Chase	Magnuson Grand Hotel
Comerica	TownePlace Suites by Marriott
First Convenience Bank	Days Inn & Suites
Plains Capital Bank	GLO by Best Western
Guaranty Federal	Home 2 Suites by Hilton
Wells Fargo	Hampton Inn & Suites
Inwood Bank	
Texas Federal Credit Union	

<u>Freight Carriers</u>	<u>Fire Insurance Rating</u>
Over 50 motor freight carriers	ISO Rating: 1
and 5 parcel service providers	

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:	389
Total Annual Budget:	\$82,991,541*
Land Area (square miles):	22
* FY 2016 budget revenue all Funds	

Education

DeSoto Independent School District

DeSoto ISD is a small, suburban district encompassing 23 square miles serving approximately 9,800 students in the communities of DeSoto, Glenn Heights and Ovilla with twelve campuses.

The district continues to grow, adding approximately 300 students per year, and enjoys small town support of academics and athletics, along with taxpayer support for upgraded facilities, technology and instructional support. The most recent bond was passed in 2005 for a total amount of \$115 million to build two new schools, renovate and expand the high school, upgrade several existing campuses and provide for technology and land purchases for future growth.

The district vision, mission, values, goals and objectives are clearly defined - all part of the *Academic Excellence by Design* framework focusing on the 'main thing' – student learning. The district and community have bonded to develop a system of schooling where all students are expected to graduate with character, intellectual preparedness and personal leadership as outlined in the district's *Portrait of a Graduate*.

To that end, all campus, department and district improvement plans provide opportunities for students to achieve. Every school provides outstanding academic instruction supported by pyramids of instructional intervention, enrichment, behavior intervention and privileges.

The achievements of DeSoto ISD students have been remarkable:

- The Freshman Campus is one of twelve Top Transitional Texas High Schools in the state
- Six students have received prestigious military appointments in past two years; and five students have been recognized in the National Merit Scholarship Program, including a 2010 National Merit Scholar graduate
- The DeSoto ISD has achieved above state average Advanced Placement Participation, Graduation Rates, Attendance Rates and SAT/ACT Scores
- The District's Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 5A State playoffs for football, boys and girls basketball and track & field
- including 2007 Girls 5A Track & Field State Champions and Boys 4x400 relay State Champions
- DeSoto ISD is the recipient of the largest mentoring grant in the nation.
- DHS Class of 2017 had 49 students accept full academic or military scholarships for college - earning \$7M+ in scholarships. This class earned state titles in football, boys and girls track, and boys basketball and 18 Academic All-State football players; UIL top rankings in band and choir and 20 Music Scholars; Ma'At Step Team National Champions; Eaglettes Drill Team National Champions and much more!
- 38 DHS graduating seniors were awarded associates degrees through the Collegiate Magnet and early College Programs.
- Northside Elementary Business and Law Magnet's MicoSociety received International Honors.

Education

Facilities

Elementary (Pre K - 5)	Woodridge Elementary Cockrell Hill Elementary Frank D. Moates Elementary Northside Elementary Ruby Young Elementary Amber Terrace Early Childhood Academy The Meadows Elementary Katherine Johnson Technology Magnet Academy
Middle School (6 – 8)	DeSoto East Middle School DeSoto West Middle School Curtistene S.McCowan Middle School
High School (9 – 12)	DeSoto Freshman Campus DeSoto High School

Private Schools

Arbor Acre Preparatory	Cross of Christ Lutheran
Crossroads Academy	Community Christian
Ashbury Acad. Montessori	DeSoto Private School
Brook Hollow Christian	Grace Christian Academy
Calvary Christian	Park Ridge Academy
Cambridge Square Private	Southport Private School
Canterbury Episcopal	Trinity Christian School
Learning Adventure Children's Center	
Turning Point Christian Academy	

Charter School

Uplift Gradus Prep (K-5)
Golden Rule - DeSoto

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.

Contact

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

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

DeSoto Advantages

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

Developed Industrial Park

More than 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. Texas FM 1382 (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, IH45 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 permit valuation totalled over \$94 million for FY 2015-2016.

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.

Aggressive and Flexible Incentives

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



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BUSINESS



PLAN

CITY COUNCIL BUSINESS PLAN FY2018 Goals and Objectives

CITY COUNCIL VISION STATEMENT

DeSoto is an All-America City, rich in history and educational opportunities, 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. PHI Helicopter paid transportation service
 2. Fee-based shuttle service
 3. Red Cross fee-based service
 4. Star Transit pilot transportation 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. Consult a transportation specialist to seek recommendations for implementation of elements of the Transportation Study and/or other transportation options not listed in the Study.
CITY COUNCIL (Quarters 1-4)
 4. Consider amending the Taxi Cab Ordinance
CITY COUNCIL AND CITY MANAGER'S OFFICE (Quarters 1-2)
 5. 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. Promote a healthier business climate in the City.
1. Host a bi-annual Mayor's Business Roundtable to provide an update on goings on in the City and to provide a forum to receive input and perspectives from businesses.
 2. Initiate discussions with businesses in the Industrial Park about a public-private partnership to help bring public transportation to that section of the City.
CITY COUNCIL (Quarters 1-4)
- C. Continue DeSoto's online presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.
1. 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)
 4. Enhance the events calendar on City website.
INFORMATION TECHNOLOGY AND PUBLIC INFORMATION OFFICER (Quarters 1-4)
 5. Enhance public awareness and promote use of the 2-1-1 system to residents, as well as social-service providers.
INFORMATION TECHNOLOGY AND PUBLIC INFORMATION OFFICER (Quarters 1-4)
- D. 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 development of vacant tracts along Interstate 35, from Centre Park Boulevard to Southpointe Drive.
6. Encourage the development of a civic/events center.
7. Explore commercial, retail and industrial businesses on which to focus for City-wide economic development.
8. 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)

- E. Seek employment-focused economic development with an emphasis on professional employment.

DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

- F. Promote job opportunities through various marketing mediums and job fairs.

DESOTO ECONOMIC DEVELOPMENT CORPORATION, CHAMBER OF COMMERCE, AND PUBLIC INFORMATION OFFICER (Quarters 1-4)

- G. Explore youth employment/career opportunities.

1. Continue to support the Parks & Recreation Summertime on Belt Line Program and other career-based workshops for high school students.
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 DeSoto Public Library "Best Southwest Everything Teen" Event, to promote career and leadership development for youth.
5. Host the Junior Civic Academy.

MAYOR, CITY MANAGER'S OFFICE, LIBRARY, PARKS & RECREATION, POLICE DEPARTMENT, FIRE DEPARTMENT AND MUNICIPAL COURT (Quarters 1-4)

- H. Consider renovation 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 2019-2023 Capital Improvement Plan.
CITY COUNCIL, CITY MANAGER'S OFFICE AND DEVELOPMENT SERVICES (Quarters 1-4)
- B. Implement the FY2018 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)
- C. Enhance the Community Service Program.
CITY MANAGER'S OFFICE, MUNICIPAL COURT AND POLICE DEPARTMENT
- D. Create an incentive program that assists retail/commercial businesses with façade and exterior upgrades.
DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)
- E. Implement the construction of a screening wall along the south side of Wintergreen Road, between Pinnacle Peak and Mantlebrook Drive.
DEVELOPMENT SERVICES AND CODE ENFORCEMENT (Quarters 1-4)
- F. 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 references for 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)

G. 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)

H. Enhance DeSoto's position as a leader in emergency preparedness for the Best Southwest Area and the State of Texas.

1. As the council of governments for Citizens Emergency Response Teams (CERTs) in the Best Southwest Area, enhance our relationship with the NCTCOG Emergency Preparedness Planning Council (EPPC).

CITY COUNCIL (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. Host a Civil Rights museum exhibit at Nance Farm.

DESOTO, TEXAS HISTORICAL FOUNDATION BOARD AND ASSISTANT CITY MANAGER - ADMINISTRATION (Quarters 1-4)

C. Host 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. Explore expanding training and professional staff development programs to include on-site college courses geared toward a Bachelor's or Master's Degree in Business or Public Administration.

1. Hold meetings with area university officials to discuss hosting college courses at Town Center

2. Conduct a cost assessment for the proposed educational program.

3. Survey City employees to gather data on their levels of interest.

CITY MANAGER'S OFFICE (Quarters 1-4)

- B. The City Council will host an Employee Appreciation Luncheon in the spring of 2018.

CITY COUNCIL (Quarters 2-3)

- C. 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 & 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. Promote use of the Corner Theater.

PARKS & RECREATION AND ARTS COMMISSION (Quarters 1-4)

GOAL 7) BUILD A STRONGER SENSE OF COMMUNITY

- A. Establish and appoint a Veterans Affairs Committee.

MAYOR, CITY SECRETARY, PUBLIC INFORMATION OFFICER, LIBRARY, FIRE DEPARTMENT (Quarters 1-4)

- 1. Formally create the Committee's mission and goals.

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. Continue to provide opportunities for community engagement, such as

- 1. Mayor's Quarterly 360 Meeting with Homeowners' Associations

- 2. Workshops addressing mental health, cardiovascular diseases, wills and trusts, and financial literacy

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

- C. Publicly recognize and celebrate significant accomplishments/service of citizens, City volunteers and City employees.
 - 3. Hometown Hero Program
 - 4. Partnership Program
 - 5. City Council Meeting Recognition
 - 6. Boards and Commissions Banquet
 - 7. Adopt-A-Street Banquet
 - 8. Volunteer Appreciation Banquet

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. Create the 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 AND DESOTO CHAMBER OF COMMERCE CVB (Quarters 1-4)
- D. Consider design and construction of a new Chamber of Commerce Convention and Visitors Bureau facility.

CITY MANAGER'S OFFICE AND DEVELOPMENT SERVICES

GOAL 9) MAINTAIN MUNICIPAL TRANSPARENCY

- A. Continue to provide ethics training for elected and appointed officials.

CITY COUNCIL, ALL BOARDS AND COMMISSIONS AND ALL DEPARTMENTS (Quarters 1-4)
- B. Evaluate the effectiveness of the newly-created hotline that offers an avenue for reporting fraud.

AUDIT AND FINANCE COMMITTEE (Quarters 2 and 4)
- 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

OFFICE OF THE CITY MANAGER

July 21, 2017

Honorable Mayor and Members of the DeSoto City Council:

In accordance with Article VII, § 2 of the City Charter, I dutifully submit the proposed budget for Fiscal Year (FY) 2018. Within this proposed budget document are financial policies for the forthcoming FY with clearly defined explanations of any changes from FY2017. Equally important as the aforesaid statement are revenue estimates derived from taxes and various other sources, which are inclusive of the current tax rate structure and valuation of properties for FY2018. Additionally, an itemization of proposed expenses by all municipal agencies will be juxtaposed to previous FY actual expenses and current year-to-date (YTD) expenses. Further, there will be an accounting of any outstanding debt service, as well as any capital expenditures that will increase the bond indebtedness for FY2018. These various capital improvement projects will be categorized and presented in a five (5) year format based upon its defined level of importance determined by the City Council.

On Thursday, April 6, 2017, the City Council and Administration began the process of strategically devising a budget for FY2018. During this meeting, the Council defined their goals and objectives for FY2018. At the conclusion of this discussion, it was decided that the following items will be funded:

- Develop a budget that provides the same level of municipal services as in FY2017, with an estimated 1% growth factor
- Incorporate a 2% raise in annual personnel salaries
- Utilize General Fund/Fund Balance for the following items: Capital Outlay (\$110,000); Electronic Equipment (\$500,000); General Capital Improvement Program (\$1,000,000); Stabilization Fund (\$250,000); Tex-21 Initiative (5,000) ; and the Dr. Emmett J. Conrad Leadership Program (\$40,000)

In addition to the aforementioned items, the City Council also integrated the following items into the FY2018 budget at its annual planning retreat:

- Domestic Violence Advisory Committee \$15,000
- Community Emergency Response Team \$5,000
-

~Property Tax Rate~

The FY2018 budget continues to reflect our conservative philosophy toward managing all municipal operations and monetary affairs. Since the implementation of this practice in late 2011, the City of DeSoto has been duly recognized by state and national organizations for its financial stewardship. In order to attain these prestigious accolades, numerous policies and procedures had to be implemented by a defined date for review. Fortunately, the City of DeSoto was proactive in many ways as it related to administering fiscal standards and measures before making application for these certifications. The guidelines set forth by these various accrediting organizations helped to improve our once dwindling fiscal health and stability, which began to deteriorate following the economic downturn in 2008.

The criteria associated with maintaining those state and national accreditations have ushered in a wealth of positive outcomes for our municipality. First and foremost, in FYs 2012 and 2013, the City of DeSoto received bond rating upgrades from AA- to AA by Fitch Ratings Inc. and Standard and Poor's. These favorable credit ratings have enabled our City to receive lower interest rates on existing and new debt. Moreover, these savings have also played a vital role in stabilizing (FY2012-FY2015) and reducing (FY2016-FY2018) our annual property tax rates.

Although these pre-emptive actions welcomed a host of honors and thwarted a projected tax rate increase that would have reached .8600 in FY2014, the City of DeSoto will continue its ongoing quest toward financial excellence in FY2018. Unlike past practices, taxpayers will receive a reduction as property valuations increase. An example of this performance has been exhibited over the past two (2) FYs as residents and business owners alike have realized a decrease in their annual property tax rates. Overall, this reflects a 1.75% reduction in annual property taxes, which is inclusive of the proposed levy for FY2018.

In FY2018, the proposed property tax rate is projected to be 73.99. Most importantly, this represents a property tax rate reduction of .5000 from FY2017. Moreover, this is the third consecutive year that the property tax rate has been reduced. Since FY2012, our financial plan has been to gradually reduce the property tax rate and create robust fund balances with segregated line items for predetermined future use.

By ordinance, the General and Enterprise Funds must maintain a fund balance that is based upon a demarcated number of days (60-General Fund and 45-Enterprise Fund). Prior to my appointment as City Manager in 2011, these requirements were barely being met due to other financial obligations. Since FY2013, both of these funds have significantly surpassed their mandated reserve requirements. This has enabled the City of DeSoto to use these additional funds for emergencies and capital projects.

~Community Wealth~

During the preliminary budget planning process for each FY, the Internal Budget Committee (IBC) discusses a litany of financial scenarios that will either negatively or positively impact

projected revenues and expenditures. These comprehensive discussions enable the IBC to determine how much funding will be appropriated for annual expenditures. However, these monetary assumptions can be adjusted upward or downward based upon our two (2) annual conversations with the Dallas Central Appraisal District (DCAD). The DCAD provides local governing bodies with accurate values for real and business personal properties.

In March, the DCAD reported that our preliminary “grand total taxable value” had increased from last year. Although this is a positive indication that our overall wealth is growing, it is imperative to understand that these initial estimations can still ascend or descend. Since FY2012, the City of DeSoto has used less than what was projected as a “grand total taxable value” for its proposed budget. The proposed FY2018 budget was created by using a “grand total taxable value” of \$3,698,098,843.

This abovementioned monetary figure represents an Estimated Growth Factor (EGF) that is 15.63% greater than the FY2017 planning budget, which was \$3,200,000,000. By using an estimated growth factor of 15.63%, the City of DeSoto will have an increase of \$500,000,000 in taxable assessed value. In comparison to the current FY, this monetary difference will produce \$50,000 in additional revenue for every cent on the tax rate. In FY2017, one cent on the tax rate is worth \$340,000. Next FY, one cent on the tax rate will be valued at \$390,000.

Although these monetary figures and percentages are used as a baseline for developing the proposed FY budget, these numbers can be adjusted upward or downward based upon a final report issued by the DCAD. For example, in FY2017, the certified “grand total taxable value” reached \$3,533,804,869. This is a difference of \$333,804,869 more than what was used to create the FY2017 planning budget. However, only \$3,400,000,000 of the certified “grand total taxable value” was used to calculate the adopted budget for FY2017. This conservative number was used due to the assumption that protested appraisals would be reappraised and decreased, which negatively impacts our projected revenues.

In calendar year 2016 (FY2017), the DCAD reported that 66.81% of residential; 53.77% commercial; and 100% of business personal property (BPP) were reappraised. Conversely, in calendar year 2017 (FY2018), 43.22% of residential; 45.99% of commercial; and 100% of BPP will be reappraised. In comparison to FY2017, the FY2018 budget will be built upon fewer residential and commercial properties being reappraised. The reappraisals for BPP continue to remain consistent with last FY at 100%. Although this reflects a positive difference of 20.91% (FY2018: 47.32%) from FY2017 (68.23%) in the number of properties being reappraised, raising the EGF more than 15.63% may present a false indication that these percentages will remain constant throughout FY2018.

~General Fund Expenditures~

The General Fund (GF) is supported by property taxes, sales taxes, intergovernmental transfers, interfund transfers, franchise fees, recreation fees, administrative fees, licenses/permits, charges for services, fines/forfeitures and interest. Revenue for the FY2018 GF budget is projected to be \$37,746,284, which is \$1,373,820 more than the adopted FY2017 budget (\$36,372,464). GF

expenditures fund services for the Administration, Financial Services, Municipal Court, Regional Cooperatives (Southwest Regional Communications, Tri-City Animal Shelter and Regional Jail), Information Technology, Human Resources, Development Services, Parks and Recreation, Library, Police and Fire. Operating expenditures for the GF show an increase from \$36,418,268 (FY2017) to \$37,417,062 (FY2018). These increases in expenditures are primarily due to a continuous rise in costs for personnel, supplies and transfers to other funds.

Budgeted Positions (New): Health Inspector (Administration), Public Information Officer (Administration), Assistant to the City Manager (Administration), Custodian (Public Works), Geographic Information System Administrator (Information Technology), Business Manager (Parks and Recreation), Receptionist (Police), Code Enforcement Officer (Police), Jailer (Police), Police Officer-2 (Police), Information Technology Analyst (SWRCC)

~Texas Municipal Retirement System~

The FY2017 Texas Municipal Retirement System (TMRS) contribution rate will be 11.39%. This is a difference of .05% from FY2017 (11.34%). Above all, the funded ratio has increased from 93.7% (2015) to 93.8% (2016). On average, municipalities who participate in TMRS have a funded ratio of 86.3%. At the conclusion of this calendar year, the TMRS will issue our funded ratio percentage for 2017.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill. In FY2018, the participant share for Southwest Regional Communications Center (SWRCC) will be \$1,057,937. This is a difference of \$70,202 in expenditures from FY2017 (\$987,735). These additional expenses are related to personnel, certifications, postage, computer software, professional and telephone services.

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 FY2018, the contribution amount for each City will increase to \$370,000. These additional funds will be used for personnel, training, certifications and computer software.

Animal Shelter

Throughout our partnership with the Cities of Cedar Hill and Duncanville, the Animal Shelter budget has consistently fluctuated. In FY2017, the participant share was \$247,695. There will be an increase of approximately \$12,544 (\$260,239) for FY2018. The difference in funding from FY2017 is due to personnel, telephone services, training/travel and debt service payments.

~Enterprise Funds~

Public Utilities

In FY2018, contractual services provided by Trinity River Authority will cost \$6,558,000 (FY2017: \$5,815,817) and \$5,300,000 (FY2017: \$4,976,000) for Dallas Water Utilities.

Every FY, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. In FY2018, there will be a base and volume rate increase of 7.0% (FY2017: 7.0%) for sewer services. Accordingly, there will be a base rate increase of 5% for water and 0% for volume in FY2018 (FY2017: 0% 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 (\$6) and commercial users (\$24) of the storm water system. This fee structure will generate \$1,518,000 in projected revenue for FY2018 to fund the day-to-day operations and CIP. These funds will also be used to support increased expenditures in the areas of personnel, office supplies, professional services and equipment.

Sanitation

In FY2017, the City of DeSoto renegotiated its existing contract (5-years) with Republic Waste Services to include a one (1) year extension. This contract extension (FY2018) will provide the same level of services (street sweeping, median litter removal and household hazardous waste/recycling events) for \$18 a month, which is the same rate that has been used since its ratification in FY2012. This will be the second five (5) year contract with Republic Waste Services.

~Tax Supported Fund~

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

The following is a list of allocations for this fund in FY2018: Athletic Field Maintenance (\$71,720); Nance Farm Maintenance (\$15,000); Professional Fees (\$12,000); Billboards (\$20,865); Rental-Buildings, Land and Space (\$8,000); Arts Grants (\$20,000); Hotel Events (\$70,000); Tourism and Branding-Marketing (\$115,000); Youth Tournaments (\$22,377); Community Sports Initiatives (\$20,000); Repair and Maintenance (\$10,000); Nance Farm (\$35,000); Special Events (\$162,800) and Chamber Expenditures (\$191,100).

~Capital Improvement Program~

**Attached within this budget document is the 2018-2022 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. In FY2017, the I & S tax rate was set at \$.21000. The FY2018 I & S tax rate will be reduced to \$.1999 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 seven (7) FYs as it relates to the progressive vision of the Administration. Throughout this time, numerous changes were strategically implemented throughout the organization to improve the overall efficiency and effectiveness of all municipal affairs. The results of this much needed transformation from antiquated governmental practices to more modern approaches toward public management have been extremely positive.

Secondly, I wholeheartedly would like to thank the Internal Budget Committee (Tisha Jordan, Letitia Shelton, Lora Stallings, Tracie Hlavinka, Tracy Cormier and Kathleen Shields) for their steadfast dedication and due diligence throughout the FY2018 budget planning process. These individuals have toiled tirelessly over the past seven (7) FYs to improve the financial proficiency and performance of all municipal departments.

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

Best,



Tarron J. Richardson, Ph.D.
City Manager



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BUDGET

POLICIES



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**CITY OF DESOTO
BUDGET CALENDAR
For
FY 2018 BUDGET
FY 2019 PLANNING**

DATES	ACTIVITY	RESPONSIBLE PARTY
February 8, 2017	1 st Budget Team Meeting to discuss items on current Budget Calendar	Budget Committee Team
February 8, 2017	Draft of Performance Measures are due/ Completed	Department Heads
February 15-21, 2017	Meeting with Departments to discuss personnel	Human Resources/Dept. Heads
February 28, 2017	CM to preliminary approve Personnel changes for FY2018	CM, Human Resources and Finance
March 6, 2017	Finance Staff to receive all completed personnel information	Human Resources, Finance & Department Heads
March 8, 2017	Budgeted Position worksheet, Preliminary - Payroll Budgeting worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources
March 8, 2017	Budget Kickoff Meeting-Revenues and Allocations	Budget Committee Team
March 16, 2017	Review Council Business Plan	CM Office/Council
March 17, 2017	Preliminary Departmental Budget Projections for FY 2017 due.	Department Heads
March 21, 2017	Management Staff Review of Council Business Plan	CM, Asst. CMs, Department Heads
March 22, 2017, 09:30 a.m.	DCAD Meeting	Finance Staff, CM, and Asst. CM
April 6, 2017	Council Work Session on Planning of the Proposed FY18 & Planning FY19 Budget	Council, CM, All Department Heads
April 17, 2017	Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.	Finance Staff, Departmental Budget Staff
April 21, 2017	Council Business Plan due	CM Office/Council
April 24-26, 2017	One-on-one training for Departments as needed.	Finance Staff, Departmental Budget Staff
April 28, 2017	Final - Payroll Budgeting worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources
May 19, 2017	Final Departmental Budget Projections for FY 2017 due.	Department Heads
May 19, 2017	Operating budgets for FY18 Proposed and FY19 Planning from Departments, Chamber, DEDC and Animal Shelter are due to Finance	Department Heads/Chamber/EDC
May 24 – 25 and June 5-9, 2017	Reviews with Departments, DEDC and Chamber Budgets by Finance- Pre Budget Meetings	Finance, DEDC Staff and Departmental Budget Staff. Chamber of Commerce
May 26, 2017	Candle Meadow & Stillwater Canyon Annual Budgets due	CM-Tracie Hlavinka
June 12-16, 2017	Department reviews with City Manager	CM, Budget Director, Department Heads
June 27, 2017	Submit Preliminary 2017 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 6, 2017	All health insurance cost projections are due	CM, Human Resources Department
July 14, 2017	Deadline to submit Final 2017 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 14, 2017	Budget message from CM	CM
July 21, 2017	Council Budget Pre-Workshop	Council, CM, Budget Director, Staff
*July 25, 2017	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 27, 2017	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
July 27-28 2017	One and Half Day Council Budget Workshop – starting @ 6pm on July 27, 2017	Council, CM, Budget Director, Chamber, and EDC, Staff
August 1, 2017	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council
August 9, 2017	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Budget Director
August 15, 2017	1st Public hearing on tax rate, budget, Council Business Plan	Council
August 24, 2017	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 5, 2017	2nd Public hearing on tax rate, budget, Council Business Plan if applicable	Council
September 5, 2017	Public Hearing on Candle Meadow Assessment Rate	Council
September 19, 2017	Adopt budget, CIP, tax rate, Council Business Plan	Council
September 20, 2017	Submit City Tax Rate and Candle Meadow Ordinances to Dallas County Tax Office	Financial Services Department and City Secretary
October 1, 2017	Fiscal Year 2018 begins	

*Date subject to change Bold = Actual Meeting dates

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.

City of DeSoto

FINANCIAL POLICIES

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 two year budget analysis of all City funds is developed to enable Council to understand the long term impact of budget decisions.

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

Revenue

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

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

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

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

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

Expenditures

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

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

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

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

STABILIZATION FUND - FUND 108

Introduction

The City Council and staff are 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, the City has been able to achieve general fund reserves that have exceeded the 60-day reserve requirement policy. Additionally, establishing a General Stabilization Fund would accomplish the following objectives for the City:

- Insulate the General Fund programs and current service levels from large and unanticipated one-time expenditure requirements;
- Insulate the General Fund from any revenue reductions due to a change in state or federal legislation, adverse litigation or similar unforeseen actions;
- Temporarily insulate General Fund programs and current service levels from slower revenue growth that typically occurs during an economic recession;
- 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 has established a Stabilization Fund with a target to achieve a minimum balance of 10% of General Fund’s budgeted revenues. Each year, the amount to be appropriated will be proposed by the Audit and Finance Committee (AFC) and recommendations forwarded to City Council for approval.

Once the targeted balance is obtained (10% of the current budgeted General Fund revenues), the fund will be reviewed by the AFC to determine the optimum balance for future years.

Use Of Funds

Emergencies

Funds for emergencies 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.



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FINANCIAL



ANALYSIS



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City of DeSoto Fund Structure Overview

Governmental Funds

Proprietary Funds

General Funds

General Funds-101
 Peg Fund-102
 Stabilization Fund-108
 SW Regional Comm. Center Fund-111
 SW Regional Comm. Center Stabilization Fund-134
 City Jail Operations-112

Special Revenue Funds

Park Development Corp. Fund-118
 Police Dept. State Seized Fund-209
 Police Dept. Fed Seized Fund-210
 EMS Special Revenue Fund-213
 Hotel Occupancy Tax Fund-221
 Youth Sports-Baseball-223
 Juvenile Case Manager-224
 Municipal Court Technology-225
 Municipal Court Security Fund-226
 Recreation Revolving Fund-227
 Fire Training Fund-228
 Police Grant Fund-229
 Energy Management Fund-230
 Senior Center-231
 Youth Sports-Soccer-233
 Historical Foundation-237
 Youth Sports-Football-238
 Youth Sports-Basketball-239
 Health Facilities Devel. Corp-240
 Housing Finance Corp.-241
 Industrial Devel. Authority-242
 Youth Sports-Girls Softball-247
 CDBG GRant Fund -263
 Fire Grant Fund-264
 Library Revenue Fund-624

Debt Service Funds

Bond Debt Service Fund-305
 Debt Service Parks Development-347

Capital Project Funds

Fire PPE Replacement-401
 Fire Equip. Replacement Fund-402
 Furniture Replacement Fund-403
 Command Vehicle Fire-406
 Park Maintenance-407
 Pool Maintenance Fund-408
 Police Equipment Replacement Fund-409
 Facility Maintenance-410
 Electron. Equip. Replacement Fund-412
 SWRCC Equipment Replacement-413
 Park Land Dedication-417
 Capital Improvement-Other Public Works-419
 Equipment Replacement Fund-420
 Capital Improvements-City 479
 General Fund Capital Improv.-486
 Street Improvements-GO Bonds-489
 Street Improvements-CO Bonds-490
 Heliport Project-702
 Fire Station Improvements-705
 Park Improvements-710

Enterprise Funds

Public Utility Fund-502
 Water Meter Replacement Fund-503
 Water/Sewer Equip. Replacement Fund-504
 CIP-Water & Sewer Fund-508
 Storm Grainage Utility Fund-522
 Drainage Improvement Fund-528
 Sanitation Enterprise Fund-552
 Sanitation Equipment Replacement Fund-553



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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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<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
101 - GENERAL FUND										
General Administration Department										
101-001-010	City Secretary Division									
FT	City Secretary	1	1	1	1					
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	1	0	
101-001-011	Records Management Division									
FT	Administrative Assistant II	1	1	1	0					
	Assistant City Secretary	0	0	0	1					
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	1	0	
101-001-012	City Manager Division									
FT	City Manager	1	1	1	1					
	Assistant City Manager	1	1	1	1					
	Community Relations Coordinator	1	1	1	1					
	PIO Manager	0	0	0	1					
	Assistant to the City Manager	0	0	0	1					
	<i>Total Full-Time Employees</i>	3	3	3	5	5	5	5	0	
101-001-013	Community Initiatives Division									
FT	Assistant City Manager	1	1	1	1					
	Executive Assistant to CM	1	1	1	1					
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	2	0	
101-001-014	Environmental Health Division									
FT	Environmental Health Specialist	1	1	1	1					
	Health Inspector I	0	0	0	1					
	<i>Total Full-Time Employees</i>	1	1	1	2	2	2	2	0	
101-001-015	Action Center Division									
FT	Administrative Assistant I	2	2	2	2					
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	2	0	
101-001	TOTAL GENERAL ADMINISTRATION	10	10	10	13	13	13	13	0	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Financial Services Department										
101-002-010	Administration and Accounting Division									
FT	Director of Finance	1	1	1	1					
	Director of Budget	0	0	1	1					
	Assistant Director of Finance	1	1	0	0					
	Manager of Accounting	1	1	1	1					
	Accountant	1	1	1	1					
	Payroll Clerk	2	1	1	1					
	Accounting Technician	1	2	2	2					
	Budget Analyst	1	1	1	1					
	<i>Total Full-Time Employees</i>	8	8	8	8	8	8	8	0	
101-002-015	Purchasing Division									
FT	Purchasing Manager	1	1	1	1					
	Buyer	0	0	1	1					
	<i>Total Full-Time Employees</i>	1	1	2	2	2	2	2	0	
101-002	TOTAL FINANCIAL SERVICES	9	9	10	10	10	10	10	0	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Development Services Department										
101-003-010	Administration and Engineering Division									
FT	Director of Development Services	1	1	1	1					
	City Engineer	1	1	1	1					
	Construction Manager	1	1	1	1					
	Construction Inspector	0	0	1	1					
	Administrative Assistant III	1	1	1	1					
	<i>Total Full-Time Employees</i>	4	4	5	5	5	5	5	0	
101-003-011	Building Inspection Division									
FT	Building Official	1	1	1	1					
	Inspector II/Assistant Building Official	1	1	1	1					
	Administrative Assistant II	1	1	1	1					
	Plans Examiner	0	1	1	1					
	Inspector I	0	1	1	1					
	<i>Total Full-Time Employees</i>	3	5	5	5	5	5	5	0	
101-003-014	Planning and Zoning Division									
FT	Manager of Planning and Zoning	1	1	1	1					
	Administrative Assistant II	1	1	1	1					
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	2	0	
101-003-020	Street Maintenance Division									
FT	Manager of Streets and Fleet Services	1	1	1	1					
	Operations Coordinator, Street	2	2	2	2					
	Operations Coordinator, Traffic	0	1	1	1					
	Traffic Technician	1	1	1	1					
	Maintenance Worker Streets, Senior	2	1	1	1					
	Maintenance Worker-Streets	2	2	2	2					
	<i>Total Full-Time Employees</i>	8	8	8	8	8	8	8	0	
101-003-022	Equipment Services Division									
FT	Fleet Services Coordinator	1	1	1	1					
	Mechanic, Senior	1	1	1	1					
	Mechanic	1	1	1	1					
	<i>Total Full-Time Employees</i>	3	3	3	3	3	3	3	0	
101-003-034	Building Services Division									
FT	Manager of Facilities	1	1	1	1					
	Custodian-Senior	1	1	1	1					
	Custodian	4	4	4	5					
	<i>Total Full-Time Employees</i>	6	6	6	7	7	7	7	0	
PT	Custodian-PT	1	1	1	1					
	<i>Total Part-Time Employees</i>	1	1	1	1	1	0.5	0	1	
101-003	TOTAL DEVELOPMENT SERVICES	27	29	30	31	31	30.5	30	1	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Parks and Recreation Department										
101-005-020	Parks and Landscape Maintenance Division									
FT	Manager of Parks	1	1	0	0					
	Assistant Director	0	0	1	1					
	Operations Coordinator, Parks	2	2	2	2					
	Maintenance Worker Parks-Senior	3	3	3	3					
	Maintenance Worker Parks	4	4	5	5					
	<i>Total Full-Time Employees</i>	10	10	11	11	11	11	11	0	
S	Maintenance Worker Parks	3	3	3	3					
	<i>Total Seasonal Employees</i>	3	3	3	3	3	1.5	0	0	3
101-005-022	Senior Center Division									
FT	Manager of Senior Center	1	1	1	1					
	Recreation Coordinator	1	1	1	1					
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	2	0	
PT	Van Driver	3	3	3	3					
	Food Service Operator	4	4	4	2					
	Administrative Assistant I	0	0	0	2					
	<i>Total Part-Time Employees</i>	7	7	7	7	7	3.5	0	7	
101-005-032	Recreation and Civic Center Division									
FT	Director of Parks and Recreation	1	1	1	1					
	Manager of Recreation Center	1	1	1	1					
	Business Manager	0	0	0	1					
	Special Events Coordinator	1	1	1	1					
	Manager of Sports and Recreation	1	1	1	1					
	Administrative Assistant I	1	1	1	1					
	Recreation Coordinator	1	1	0	0					
	Manager of Athletics	0	0	1	1					
	Recreation Specialist	0.5	0.5	0.5	0.5					
	<i>Total Full-Time Employees</i>	6.5	6.5	6.5	7.5	7.5	7.5	7.5	0	
PT	Recreation Attendant Senior	2	3	4	4					
	Lead Cashier	0	0	2	2					
	Recreation Attendant	20	19	16	16					
	<i>Total Part-Time Employees</i>	22	22	22	22	22	11	0	22	

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
101-005-040	<u>Seasonal Programming Division</u>									
S	Recreation Attendant	6	6	6	6					
	<i>Total Seasonal Employees</i>	6	6	6	6	6	3	0	0	6
101-005-045	<u>Aquatics Division</u>									
S	Cashier	5	5	5	5					
	Pool Manager	1	1	1	1					
	Assistant Pool Manager	2	2	2	2					
	Lifeguard	23	23	23	23					
	<i>Total Seasonal Employees</i>	31	31	31	31	31	15.5	0	0	31
101-005	TOTAL PARKS AND RECREATION	87.5	87.5	88.5	89.5	89.5	55	20.5	29	40

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Police Department										
101-006-010	Administration and Operations Division									
FT	Police Chief	1	1	1	1					
	Police Assistant Chief	1	1	1	1					
	Police Captain	2	2	2	2					
	Police Lieutenant	5	5	5	5					
	Police Sergeant	7	8	8	8					
	Police Corporal	5	5	5	5					
	Police Officer Certified	46	45	48	50					
	Public Service Officer	6	6	5	4					
	Program Coordinator	1	0	0	0					
	Administrative Assistant III	1	2	2	2					
	Records Coordinator	1	1	1	1					
	Records Technician	2	2	2	2					
	Administrative Assistant II	2	2	2	2					
	Accounting Technician	0	1	1	1					
	<i>Total Full-Time Employees</i>	80	81	83	84	84	84	84	0	
PT	Records Clerk-PT	0	0	0	1					
	Administrative Assistant II-PT	1	1	1	0					
	Administrative Assistant I	0	0	0	1					
	Police Officer Reserve (Paid)	10	10	10	10					
	<i>Total Part-Time Employees</i>	11	11	11	12	12	6	0	12	
101-006-013	Animal Control Division									
FT	Animal Control Officer	2	2	2	2					
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	2	0	
PT	Animal Control Officer-PT	1	1	1	1					
	<i>Total Part-Time Employees</i>	1	1	1	1	1	0.5	0	1	
101-006-017	Code Enforcement Division									
FT	Manager of Code Enforcement & Animal Control	1	1	1	1					
	Code Enforcement Officer	2	1	1	2					
	Administrative Assistant II	1	1	1	1					
	<i>Total Full-Time Employees</i>	4	3	3	4	4	4	4	0	
PT	Code Enforcement Officer-PT	1	1	1	1					
	<i>Total Part-Time Employees</i>	1	1	1	1	1	0.5	0	1	
101-006-018	School Resource Officer Division									
FT	Police Sergeant	1	0	0	0					
	Police Officer Certified	3	4	4	4					
	<i>Total Full-Time Employees</i>	4	4	4	4	4	4	4	0	
101-006	TOTAL POLICE DEPARTMENT	103	103	105	108	108	101	94	14	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Fire Department										
101-007-010	Administration and Operations Division									
FT	Fire Chief	1	1	1	1					
	Assistant Fire Chief	1	1	1	1					
	Battalion Chief	3	3	3	4					
	Fire Captain	9	10	10	9					
	Engineer Driver	9	9	9	10					
	Firefighter Paramedic	45	44	45	44					
	Administrative Assistant III	1	1	1	1					
	EMS Billing Coordinator	1	0	0	0					
	<i>Total Full-Time Employees</i>	70	69	70	70	70	70	70	0	
101-007	TOTAL FIRE DEPARTMENT	70	69	70	70	70	70	70	0	0
Municipal Court Department										
101-008-038	Administration and Operations									
FT	Municipal Court Judge	1	1	1	1					
	Manager of Court Services	0	0	1	1					
	Court Clerk	1	1	0	0					
	Court Supervisor	0	0	1	1					
	Deputy Court Clerk	2	2	1	1					
	Deputy City Marshal	0	0	1	1					
	City Marshal	1	2	1	1					
	<i>Total Full-Time Employees</i>	5	6	6	6	6	6	6	0	
PT	Deputy Court Clerk-PT	3	2	2	1					
	<i>Total Part-Time Employees</i>	3	2	2	1	1	0.5	0	1	
101-008	TOTAL MUNICIPAL COURT	8	8	8	7	7	6.5	6	1	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Library Department										
101-010-030	Administrative Division									
FT	Director of Library Services	1	1	1	1					
	Librarian	3	3	3	3					
	Library Assistant	1	2	3	3					
	Administrative Assistant III	1	1	1	1					
	Supervisor of Circulation Services	0	1	1	1					
	Secretary	1	0	0	0					
	<i>Total Full-Time Employees</i>	7	8	9	9	9	9	9	0	
PT	Librarian-PT	2	2	2	2					
	Library Clerk	9	9	8	8					
	Library Assistant	1	0	1	1					
	Technical Services Instructor	2	1	0	0					
	<i>Total Part-Time Employees</i>	14	12	11	11	11	5.5	0	11	
S	Library Clerk	2	2	2	2					
	<i>Total Seasonal Employees</i>	2	2	2	2	2	1	0	0	2
101-010	TOTAL LIBRARY DEPARTMENT	23	22	22	22	22	15.5	9	11	2

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
Information Technology Department										
FT	Administrative Division									
101-011-014	Director of Information Technology	0	0	1	1					
	Manager of Information Technology	1	1	1	1					
	Assistant Manager of Information Technology	1	1	1	1					
101-011-016	GIS Administrator	0	0	0	1					
	IT Analyst-Public Safety	1	1	1	1					
	Help Desk Technician	0	0	1	1					
	<i>Total Full-Time Employees</i>	3	3	5	6	6	6	6	0	
PT	IT Analyst-Public Safety	1	0	0	0					
	Part Time-IT	0	1	0	0					
	<i>Total Part-Time Employees</i>	1	1	0	0	0	0	0	0	
101-011	TOTAL INFORMATION TECHNOLOGY DEPARTMENT	4	4	5	6	6	6	6	0	
Human Resources Department										
101-012-020	Administrative Division									
FT	Director of Human Resources	1	1	1	1					
	Assistant Director of Human Resources	1	1	1	1					
	Benefits Coordinator	1	1	1	1					
	Administrative Assistant III	0	0	0	1					
	Administrative Assistant II	1	1	1	1					
	<i>Total Full-Time Employees</i>	4	4	4	5	5	5	5	0	
	HR Clerk-PT	1	1	1	0					
	<i>Total Part-Time Employees</i>	1	1	1	0	0	0	0	0	
101-012	TOTAL HUMAN RESOURCES DEPARTMENT	5	5	5	5	5	5	5	0	
101	TOTAL GENERAL FUND	346.5	346.5	353.5	361.5	361.5	312.5	263.5	56	42

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
111 - SOUTHWEST REGIONAL COMMUNICATIONS FUND										
Southwest Regional Communications Center Department										
111-009-021	<u>Administrative and Operations Division</u>									
FT	Director of Emergency Dispatch Services	1	1	1	1					
	Assistant Director	1	1	1	1					
	Network Administrator-SWRCC	1	1	1	0					
	Assistant Director of IT-SWRCC	0	0	0	1					
	Dispatch Training Supervisor	0	1	1	1					
	Systems Administrator	0	0	0	1					
	QA Coordinator	0	0	1	1					
	Administrative Assistant III	1	1	1	1					
	Emergency Dispatcher	21	21	21	21					
	Dispatch Supervisor	5	4	4	4					
	<i>Total Full-Time Employees</i>	30	30	31	32	32	32	32	0	
111-009-023										
PT	IT Assistant-PT	0	1	0	0					
	<i>Total Part-Time Employees</i>	0	1	0	0					
111-009	TOTAL 111-SWRCC	30	31	31	32	32	32	32	0	0
112 - CITY JAIL OPERATIONS FUND										
Police Department										
112-006-010	<u>Jail Operations Division</u>									
FT	Jail Commander	1	1	1	1					
	Administrative Assistant I	1	1	1	0					
	Jailer	12	12	12	13					
	Jail Supervisor	2	2	2	2					
	<i>Total Full-Time Employees</i>	16	16	16	16	16	16	16	0	
PT	Jailer-PT	5	5	5	4					
	Administrative Assistant I-PT	0	0	0	1					
	<i>Total Part-Time Employees</i>	5	5	5	5	5	2.5	0	5	
112-006	TOTAL REGIONAL JAIL	21	21	21	21	21	18.5	16	5	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
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125 - ECONOMIC DEVELOPMENT REVOLVING FUND

Economic Development Department										
125-035-035	Economic Development Corporation									
FT	Director of EDC	1	1	1	1					
	Research and Business Development Manager	0	0	0	1					
	Marketing & Public Relations Manager	0	0	0	1					
	Administrative Assistant III	1	1	1	1					
	DEDC Analyst	1	1	1	0					
	<i>Total Full-Time Employees</i>	3	3	3	4	4	4	4	0	
125-025	TOTAL 125 EDC REVOLVING	3	3	3	4	4	4	4	0	0

224 - JUVENILE CASE MANAGER FUND

Municipal Court Department										
224-008-038	Municipal Court Division									
FT	Deputy Court Clerk	0	1	1	1					
	<i>Total Full-Time Employees</i>	0	1	1	1	1	1	1	0	0
PT	Deputy Court Clerk-PT	1	0	0	0					
	<i>Total Part-Time Employees</i>	1	0	0	0	0	0	0	0	0
224-008	TOTAL JUVENILE CASE MANAGEMENT	1	1	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	0.5					
	Program Technician	1	0	0	0					
	Administrative Assistant III	0	1	1	1					
	<i>Total Full-Time Employees</i>	1.5	1.5	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	1.5	1.5	0	0

228 - FIRE TRAINING FUND

Fire Department										
228-007-010	Fire Training Academy									
FT	Administrative Assistant II	1	1	1	1					
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	1	0	
228-007	TOTAL 228 FIRE TRAINING	1	1	1	1	1	1	1	0	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
229 -POLICE GRANT FUND										
Police Department										
229-006-013	Police Grant									
FT	Victim Assistance Coordinator	0	1	1	1					
	<i>Total Full-Time Employees</i>	0	1	1	1	1	1	1	0	0
229-006	TOTAL 229-POLICE GRANT	0	1	1	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	0					
	<i>Total Seasonal Employees</i>	1	1	1	0	0	0	0	0	0
238-001	TOTAL 238-YOUTH FOOTBALL	1	1	1	0	0	0	0	0	0
263 -CDBG GRANT FUND										
General Administration Department										
263-006-017	Grant Fund									
FT	Code Enforcement Officer	0	1	1	0	0	0	0	0	0
	<i>Total Full-Time Employees</i>	0	1	1	0					
263-099-001										
PT	CDBG Coordinator	0	1	0	0					
	<i>Total Part Time Employee</i>	0	1	0	0	0	0	0	0	0
263-006	TOTAL 263-Grant Fund	0	2	1	0	0	0	0	0	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
502 - PUBLIC UTILITY FUND										
Public Utilities Department										
502-025-025	<u>Administrative Division</u>									
FT	Director of Utility Services	1	1	1	1					
	Administrative Assistant III	1	1	1	1					
	<i>Total Full-Time Employees</i>	2	2	2	2	2	2	2	0	
502-025-026	<u>Utility Billing Division</u>									
FT	Assistant Director of Utilities	0	0	1	1					
	Manager of Utility Billing	1	1	0	0					
	Coordinator of Meter Services	1	1	1	1					
	Utility Billing Clerk-Senior	1	1	2	2					
	Meter Technician	1	1	2	2					
	Meter Technician-Senior	1	1	1	1					
	Meter Reader	2	2	2	2					
	Utility Billing Clerk	4	4	4	4					
	<i>Total Full-Time Employees</i>	11	11	13	13	13	13	13	0	
PT	Utility Billing Clerk-PT	1	1	1	1					
	<i>Total Part-Time Employees</i>	1	1	1	1	1	0.5	0	1	
502-025-027	<u>Field Operations Division</u>									
FT	Manager of Utility Services	1	1	1	1					
	Operations Coordinator-Utility	3	3	3	3					
	Inspector I	1	1	1	1					
	Maintenance Worker Utilities-Senior	3	3	3	3					
	Maintenance Worker Utilities	8	8	8	8					
	<i>Total Full-Time Employees</i>	16	16	16	16	16	16	16	0	
502-025	TOTAL 502- PUBLIC UTILITY	30	30	32	32	32	31.5	31	1	0

<u>Fund/Department/Program</u>	<u>FT - Full-Time PT - Part-Time S - Seasonal</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Budgeted 2018</u>	<u>2018 Total</u>	<u>2018 Total FTE</u>	<u>2018 Total FT</u>	<u>2018 Total PT</u>	<u>2018 Total Seasonal</u>
522 - DRAINAGE FUND										
Development Services Department										
522-003-010	Engineering Services Division									
FT	Drainage Engineer	1	1	1	1					
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	1	0	
522-003-020	Maintenance Division									
FT	Operations Coordinator, Street	1	1	1	1					
	Maintenance Worker Streets-Senior	1	1	1	1					
	Maintenance Worker-Streets	2	2	2	2					
	<i>Total Full-Time Employees</i>	4	4	4	4	4	4	4	0	
522-003	TOTAL 522-DRAINAGE UTILITY	5	5	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	1					
	<i>Total Full-Time Employees</i>	1	1	1	1	1	1	1	0	
Parks and Recreation Department										
552-005-020	Park Maintenance Division									
FT	Operations Coordinator, Parks	1	1	1	1					
	Maintenance Worker, Senior	0	0	1	1					
	Maintenance Worker Parks	3	3	3	3					
	<i>Total Full-Time Employees</i>	4	4	5	5	5	5	5	0	
552	TOTAL 552-SANITATION	5	5	6	6	6	6	6	0	0
ALL FUNDS GRAND TOTAL (including EDC)										
		445	449	458	466	466	414	362	62	42

CITY OF DESOTO, TEXAS

CHANGES IN BUDGETED POSITIONS FROM FY2017 TO FY2018

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.
- In mid-year FY2017, an Assistant to the City Manager position was added to assist with program management and project oversight duties in the City Manager's Office.
- In FY2018, a Public Information Office Manager position is added to assist with marketing community events, serving as primary contact with media communications, and other marketing duties.
- In FY2018, a Health Inspector I position is added to assist with health inspections and proactive measures to ensure public health and wellbeing.
- *Overall change in budgeted positions between FY2017 and FY2018 for the General Administration Department: three (3.0) positions. One Assistant to the City Manager, one Public Information Office Manager, and one Health Inspector I positions are added, for a total of +3.0 FTEs.*

Financial Services Department

- The Financial Services Department is comprised of the Administration and Accounting Division and the Purchasing Division.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Financial Services Department: none.*

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 Building Services Division.
- In FY2018, one full-time Custodian position was added, to accommodate an increase in building custodial responsibilities in City facilities.

- *Overall change in budgeted positions between FY2017 and FY2018 for the Development Services Department: one (1) position. One Custodian position is added to the Building Services Division, for a total of +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 FY2018, two (2) part-time Food Service Operators are reclassified to Administrative Assistants I in the Senior Center Division. This reclassification is due to a change in worker responsibilities, such as answering phones, greeting customers, and other office-related duties.
- In FY2018, one Business Manager position is added to the Recreation and Civic Center Division. This Business Manager will be responsible for addressing managerial matters dealing with cash deposits, supervising employees, evaluating customer service processes, and ensuring compliance with City policies and procedures.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Parks and Recreation Department: one (1) position. One Business Manager position is added to the Recreation and Civic Center Division, for a total of +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 FY2018, one Police Officer position is added to the Administration and Operations Division. This police officer will be assigned to Patrol, to help ensure public safety.
- In FY2018, one full-time Public Service Officer position is reclassified as a Police Officer, to provide assistance in Patrol and to help ensure public safety.
- In FY2018, one Administrative Assistant I position is added to the Administration and Operations Division. This Administrative Assistant I position will be responsible for working at the front Police Department reception desk, answering phones, greeting customers, granting access to the secure police facility, and other related duties.
- In mid-year FY2017, one Administrative Assistant II position is reclassified as a Records Clerk. This reclassification allows for a job description that best describes the duties assigned to Records Division staff.
- In FY2018, one Code Enforcement Officer position is transferred out of the Community Development Block Grant (CDBG) Fund and into the General Fund.

New CDBG guidelines prohibit the use of these grant funds for Code Enforcement purposes; therefore, the position will be funded in the General Fund in FY2018.

- *Overall change in budgeted positions between FY2017 and FY2018 for the Police Department: three (3) positions. One full-time Police Officer position is added, one part-time Administrative Assistant I position is added, and one Code Enforcement Officer is transferred into the General Fund, for a total of +2.5 FTEs.*

Fire Department

- The Fire Department is comprised of the Administration and Operations Division.
- In FY2018, one Fire Captain position is reclassified to a Battalion Chief. This reclassification is done to accommodate executive responsibilities afforded to this position.
- In FY2018, one Firefighter position is reclassified to an Engineer. This reclassification is done to accommodate an increase in needs associated with this position.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Fire Department: none.*

Municipal Court Department

- The Municipal Court Department is comprised of the Administration and Operations Division.
- In FY2018, one part-time Deputy Court Clerk position is omitted. This reduction was actually done in FY2017; however, the reduction was not depicted in the Budgeted Positions Spreadsheet due to a typographical error. The reduction was made due to workload and budgeting purposes.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Municipal Court Department: one position omitted. One part-time Deputy Court Clerk position is omitted, for a total of -0.5 FTE.*

Library Department

- The Library Department is comprised of the Administrative Division.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Library Department: none.*

Information Technology Department

- The Information Technology Department is comprised of the Administration Division.
- In FY2018, one GIS Administrator position is added. This position will be responsible for geographical information system duties, such as creating City

maps and map overlays, generating statistics and information reports for other departments, and other information system-related responsibilities.

- *Overall change in budgeted positions between FY2017 and FY2018 for the Information Technology Department: one (1) position. One GIS Administrator position is added, for a total of +1.0 FTE.*

Human Resources Department

- The Human Resources Department is comprised of the Administration Division.
- In mid-2017, one part-time HR Clerk was reclassified to a full-time Administrative Assistant II, in order to fulfill additional responsibilities associated with addressing Human Resource Department needs in a growing organization.
- *Overall change in budgeted positions between FY2017 and FY2018 for Human Resources: one (1) part-time position is reclassified to full-time. One part-time HR Clerk was reclassified to full-time Administrative Assistant III, for a total of +0.5 FTE.*

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 FY2018, a Network Administrator was reclassified as an Assistant Director. Reclassifying this position affords a better description of the information technology and managerial-related responsibilities assigned to this position.
- In FY2018, an Systems Administrator position is added to assist with executive, managerial and supervisory responsibilities of the SWRCC organization and its employees.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Southwest Regional Communications Center: one (1) position. One full-time Systems Administrator position is added, for a total of +1.0 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.
- In FY2018, one full-time Administrative Assistant I position is reclassified as a Jailer. This reclassification allows for a job description that better describes the duties assigned to Jailer staff members.
- In FY2018, one part-time Jailer position is reclassified to a part-time Administrative Assistant I position. This reclassification will allow for the performance of administrative and office-related duties in the City Jail.
- *Overall change in budgeted positions between FY2017 and FY2018 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 FY2017 and FY2018 for the Municipal Court Department – Juvenile Case Manager Division: none.*

RECREATION REVOLVING FUND

Fund 227

Parks and Recreation Department

- *Overall change in budgeted positions between FY2017 and FY2018 for the Recreation Revolving Fund: none.*

FIRE TRAINING FUND

Fund 228

Fire Department – Fire Training Academy

- *Overall change in budgeted positions between FY2017 and FY2018 for the Fire Department – Fire Training Academy: none.*

POLICE GRANT FUND

Fund 229

Police Department – Police Grant

- *Overall change in budgeted positions between FY2017 and FY2018 for the Police Department – Police Grant: none.*

YOUTH SPORTS ASSOCIATION-FOOTBALL FUND

Fund 238

Parks and Recreation Department - Youth Sports – Football Division

- In FY2018, the seasonal Football Coordinator position is omitted. Responsibilities assigned to this position in the past will be assigned to a contractual vendor in the future.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Youth Sports – Football Division: one (1) position omitted. The seasonal Football Coordinator position is omitted, for a total of -0.5 FTE.*

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Fund 263

Administration Department

- In FY2018, one full-time CDBG Code Enforcement Officer is reorganized and moved into the General Fund (101-006-017). This reorganization is done to comply with recent Federal guidelines that prohibit the use of CDBG funding for Code Enforcement purposes.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Community Development Block Grant Fund: one (1) position is moved out of Fund 263. The CDBG Code Enforcement Officer position is moved into the General Fund, for a total of -1.0 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.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Public Utilities Department: none.*

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 FY2017 and FY2018 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.
- *Overall change in budgeted positions between FY2017 and FY2018 for the Sanitation Fund / Department: none.*

CITY OF DESOTO
Adopted BUDGET SUMMARY BY CATEGORY
FY 2017-18

Fund No	Description	ESTIMATED BEGINNING BALANCE 10/1/2017	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2018
GENERAL FUNDS							
101	GENERAL FUND	\$ 12,890,323	\$ 37,592,484	\$ 32,756,025	\$ 37,500	\$ 6,516,037	\$ 11,248,246
102	PEG FUND	\$ 333,210	\$ 116,300	\$ 50,000	\$ -	\$ -	\$ 399,510
108	STABILIZATION FUND-DESDOTO	\$ 1,846,155	\$ 1,500	\$ -	\$ 250,000	\$ -	\$ 2,097,655
	Subtotal General Funds	\$ 15,069,688	\$ 37,710,284	\$ 32,806,025	\$ 287,500	\$ 6,516,037	\$ 13,745,411
COOPERATIVE EFFORTS							
111	SW REGIONAL COMM. CENTER FUND	\$ 347,719	\$ 3,308,524	\$ 3,177,962	\$ -	\$ 143,000	\$ 335,281
112	CITY JAIL OPERATIONS	\$ 298,453	\$ 1,133,730	\$ 1,150,947	\$ -	\$ 18,500	\$ 262,736
134	SWRCC-STABILIZATION FUND	\$ 186,100	\$ 100	\$ -	\$ 93,000	\$ -	\$ 279,200
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 15,599	\$ -	\$ 15,000	\$ 50,000	\$ -	\$ 50,599
	Subtotal Cooperative Efforts	\$ 847,871	\$ 4,442,354	\$ 4,343,909	\$ 143,000	\$ 161,500	\$ 927,816
SALES TAX COOPERATIONS							
118	PARK DEVELOPMENT CORP. FUND	\$ 394,651	\$ 465,650	\$ 239,700	\$ -	\$ 365,600	\$ 255,001
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 112,850	\$ 300	\$ 218,100	\$ 215,600	\$ -	\$ 110,650
	Subtotal Sales Tax Cooperations	\$ 507,500	\$ 465,950	\$ 457,800	\$ 215,600	\$ 365,600	\$ 365,650
SPECIAL REVENUE FUNDS							
209	POLICE DEPT.-STATE SEIZED FUND	\$ 2,378	\$ 1,050	\$ 200	\$ -	\$ -	\$ 3,228
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 361,859	\$ 55,200	\$ 350,000	\$ -	\$ -	\$ 67,059
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 24,209	\$ 3,550	\$ 1,500	\$ -	\$ -	\$ 26,259
221	HOTEL OCCUPANCY TAX FUND	\$ 1,078,324	\$ 731,200	\$ 788,485	\$ -	\$ 102,049	\$ 918,990
223	YOUTH SPORTS ASSOC-BASEBALL	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
224	JUVENILE CASE MANAGER FUND	\$ 55,958	\$ 25,150	\$ 58,906	\$ 30,000	\$ -	\$ 52,202
225	MUNICIPAL COURT TECHNOLOGY	\$ 84,741	\$ 20,100	\$ 25,640	\$ -	\$ -	\$ 79,201
226	MUNICIPAL COURT SECURITY FUND	\$ 79,023	\$ 15,250	\$ 7,724	\$ -	\$ 11,200	\$ 75,349
227	RECREATION REVOLVING FUND	\$ 197,881	\$ 332,900	\$ 400,591	\$ 43,000	\$ 70,000	\$ 103,190
228	FIRE TRAINING FUND	\$ 248,193	\$ 350,100	\$ 304,588	\$ -	\$ 31,675	\$ 262,030
229	POLICE GRANT FUND	\$ 55,959	\$ 78,255	\$ 92,241	\$ 6,452	\$ -	\$ 48,425
230	ENERGY MANAGEMENT FUND	\$ 819,671	\$ -	\$ 1,828,300	\$ 1,903,758	\$ -	\$ 895,129
231	SENIOR CENTER	\$ 31,483	\$ 10,608	\$ 10,915	\$ -	\$ -	\$ 31,176
233	YOUTH SPORTS ASSOC-SOCCER	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
237	HISTORICAL FOUNDATION	\$ 4,544	\$ -	\$ -	\$ -	\$ -	\$ 4,544
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 21,657	\$ 35,200	\$ 34,678	\$ -	\$ -	\$ 22,179
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 387	\$ 36,100	\$ 36,000	\$ -	\$ -	\$ 487
240	HEALTH FACILITIES DEVEL CORP	\$ 18,381	\$ 45	\$ 100	\$ -	\$ -	\$ 18,326
241	HOUSING FINANCE CORP	\$ 176,884	\$ 30	\$ 20,000	\$ -	\$ -	\$ 156,914
242	INDUSTRIAL DEVEL. AUTHORITY	\$ 28,958	\$ 50	\$ 250	\$ -	\$ -	\$ 28,758
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ 4,625	\$ -	\$ -	\$ -	\$ -	\$ 4,625
263	CD&G GRANT FUND	\$ 565	\$ 255,304	\$ 91,200	\$ -	\$ 164,004	\$ 665
264	FIRE GRANT FUND	\$ 1,540	\$ -	\$ -	\$ -	\$ -	\$ 1,540
624	LIBRARY REVENUE FUND	\$ 36,731	\$ 19,110	\$ 16,800	\$ -	\$ 610	\$ 38,331
	Subtotal Special Revenue Funds	\$ 3,339,952	\$ 1,969,202	\$ 4,068,118	\$ 1,983,210	\$ 379,538	\$ 2,844,708
DEBT SERVICE FUNDS							
305	BOND DEBT SERVICE FUND	\$ 3,306,804	\$ 7,867,407	\$ 7,927,845	\$ 333,438	\$ 26,300	\$ 3,553,504
CAPITAL PROJECT FUNDS							
401	FIRE PPE REPLACEMENT	\$ 191,862	\$ 250	\$ 95,000	\$ 63,000	\$ -	\$ 160,112
402	FIRE EQUIP. REPLACEMENT FUND	\$ 84,254	\$ 1,500	\$ 35,401	\$ -	\$ -	\$ 50,353
403	FURNITURE REPLACEMENT FUND	\$ 12	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 12
406	COMMAND VEHICLE FIRE	\$ 41,795	\$ 100	\$ 10,000	\$ -	\$ -	\$ 31,895
407	PARK MAINTENANCE	\$ 138,798	\$ 200	\$ 44,500	\$ 26,000	\$ -	\$ 120,498
408	POOL MAINTENANCE FUND	\$ 48,662	\$ 125	\$ 46,400	\$ 21,000	\$ -	\$ 23,387
409	POLICE EQUIPMENT REPLACE FUND	\$ 45,273	\$ 250	\$ 111,282	\$ 113,652	\$ 2,370	\$ 45,523
410	FACILITY MAINTENANCE	\$ 397,600	\$ 250	\$ 496,700	\$ 561,700	\$ 65,000	\$ 397,850
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 1,902,157	\$ 1,000	\$ 296,200	\$ 750,196	\$ -	\$ 2,357,153
417	PARK LAND DEDICATION	\$ 172,112	\$ 10,300	\$ 125,000	\$ -	\$ -	\$ 57,412
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 164,645	\$ 1,000	\$ 864,689	\$ 704,689	\$ -	\$ 5,645
420	EQUIPMENT REPLACEMENT FUND	\$ 1,411,147	\$ 1,000	\$ 967,531	\$ 1,109,330	\$ -	\$ 1,553,946
479	CAPITAL IMPROVEMENTS-CITY	\$ 1,000,100	\$ 500	\$ -	\$ 1,000,000	\$ -	\$ 2,000,600
486	GENERAL CAPITAL IMPROVEMENTS	\$ 1,219,916	\$ -	\$ 633,000	\$ 483,000	\$ -	\$ 1,069,916
489	STREET IMPROVEMENTS-GO BONDS	\$ 126,370	\$ 2,500	\$ -	\$ -	\$ -	\$ 128,870
490	STREET IMPROVEMENTS-CO BONDS	\$ 4,374,965	\$ 2,000,500	\$ 3,300,000	\$ 164,004	\$ -	\$ 3,239,469
702	HELIPORT PROJECT-2011A BONDS	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 3
705	FIRE STATION IMPROVEMENTS	\$ 4,559,846	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 1,559,846
710	PARK IMPROVEMENTS	\$ 1,464,631	\$ -	\$ -	\$ -	\$ -	\$ 1,464,631
	Subtotal Capital Project Funds	\$ 17,344,150	\$ 2,019,475	\$ 10,055,703	\$ 5,026,571	\$ 67,370	\$ 14,267,123
Enterprise Funds							
502	PUBLIC UTILITY FUND	\$ 9,739,778	\$ 20,482,836	\$ 17,899,630	\$ -	\$ 2,805,597	\$ 9,517,387
503	WATER METER REPLACEMENT FUND	\$ 88,600	\$ 1,000	\$ 567,000	\$ 500,000	\$ -	\$ 22,600
504	WATER/SEWER EQUIP REPLACE FUND	\$ 310,272	\$ -	\$ 134,900	\$ 134,900	\$ -	\$ 310,272
508	CIP-WATER & SEWER FUND	\$ 8,875,351	\$ 8,500	\$ 3,930,571	\$ 1,697,723	\$ -	\$ 6,651,003
522	STORM DRAINAGE UTILITY FUND	\$ 1,077,289	\$ 1,519,000	\$ 572,633	\$ -	\$ 1,212,232	\$ 811,424
524	DRAINAGE EQUIP REPLACE FUND	\$ 1,691	\$ -	\$ 56,700	\$ 56,700	\$ -	\$ 1,691
528	DRAINAGE IMPROVEMENTS FUND	\$ 937,197	\$ 2,500	\$ 1,122,831	\$ 1,155,532	\$ -	\$ 972,398
552	SANITATION ENTERPRISE FUND	\$ 1,758,244	\$ 4,223,500	\$ 4,379,523	\$ -	\$ 65,000	\$ 1,537,221
553	SANITATION EQUIP REPLACE FUND	\$ 40,246	\$ -	\$ 30,000	\$ 65,000	\$ -	\$ 75,246
	Subtotal Enterprise Funds	\$ 22,828,669	\$ 26,237,336	\$ 28,693,788	\$ 3,609,855	\$ 4,082,829	\$ 19,899,243
FUND TOTALS BY CATEGORY							
		\$ 63,244,633	\$ 80,712,008	\$ 88,353,188	\$ 11,599,174	\$ 11,599,174	\$ 55,603,453

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 2018

GENERAL FUND

General Fund
Fund 101

At the beginning of Fiscal Year (FY) 2018, the City of DeSoto has a General Fund (GF) fund balance (FB) of \$13,223,533. The General Fund will end the FY 2018 year with a projected FB of \$11,647,756, which is a decrease of 12% throughout the year. This change in FB is attributed to slight increases in Property Tax and Sales Tax revenue, a slight increase in Fines and Forfeitures revenue, increases in Supplies and Services & Professional Fees, an increase in salary costs due to an across-the-board 2% salary increase for City employees, and new positions added in order to maintain and enhance services to the public.

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):

- \$ 40,000 Summer Intern Program
- \$ 5,000 TEX-21 Initiative
- \$ 110,000 Capital Outlay – Concrete Walls on Wintergreen Road
- \$ 500,000 Transfer to Fund 412 for ERP Software
- \$1,000,000 Transfer to Fund 479 – 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 only capital purchases for equipment related to cable television broadcasting are approved.

This fund will begin FY 2018 with a fund balance of \$333,210 and will end the year with a projected balance of \$399,510. This represents an increase of 19.8% throughout the year. This increase is due to continued revenues into the fund, with a significant reduction in expenditures for FY 2018. 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 2018 year with a fund balance of \$1,846,155 and is projected to end FY 2018 with a fund balance of \$2,097,655. This represents an increase of 13.6% and is due to a \$250,000 transfer into this fund this fiscal year. This fund will continue to carry a large FB, as a multi-year savings plan for unbudgeted, unanticipated expenditures in a future 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 2018 SWRCC will begin with a working capital balance of \$347,719 and is projected to end with a working capital balance of \$335,281, which translates to a decrease of 3.57% throughout the year. This decrease in working capital balance is due to a 2% across-the-board salary increase for SWRCC staff, an increase in Intergovernmental Revenue, the addition of a full-time IT Analysis position, an increase in Intergovernmental Revenue, an increase in Computer Software Maintenance costs, 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.

**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 2018 the Regional Jail will begin with a FB of \$298,453 and is projected to end with a FB of \$262,736, which represents a 12% decrease in FB. This reduction in FB is due to an across-the-board 2% salary increase for Regional Jail employees, partially offset by a slight increase in Intergovernmental Revenue.

**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 2018 with a fund balance of \$186,100 and is projected to end with a fund balance of \$279,200, which represents a 50% increase. This increase is due to revenues transferred into the fund, for long-term savings, and no expenditures are planned in FY 2018.

**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 2018 the SWRCC Equipment Replacement Fund will begin with a FB of \$15,599 and will end with a projected FB of \$50,599. This represents 324% increase throughout the year. This increase is due to a reduction in expenditures, in an attempt to allow for multi-year savings for the future purchase of high-cost equipment.

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 2018 with a FB of \$394,651 and is projected to end the year with a FB of \$255,001, which represents a 35% decrease in FB throughout the year. This decrease is due to a decrease in Sales Tax Revenue and 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 2018 with a FB of \$2,518,341 and will end the year with a FB of \$1,396,531, which represents a decrease of 44.5% 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 2018 with a FB of \$112,850 and is projected to end the year with a FB of \$110,650, which represents decrease of 2% in FB throughout the year.

PUBLIC UTILITY FUNDS

**Public Utility Fund
Fund 502**

This fund will begin FY 2018 with a working capital balance of \$9,577,378 and will end with a projected working capital balance of \$9,354,987, which represents a 2.2% decrease in working capital balance throughout the year. This change in working capital balance is due to a slight increase in Water & Sewer Sales Revenue, an increase in Water & Sewer Senior Discounts awarded to senior citizens, a significant decrease in Miscellaneous/Bond Proceeds Revenue, an across-the-board salary increase of 2% for all employees, and an increase in Services & Professional Fees expenditures.

**Water Meter Replacement Fund
Fund 503**

The Water Meter Replacement Fund will begin FY 2018 with a FB of \$88,600 and will end the year with a FB of \$22,600, which represents an 81.7% decrease in FB throughout the year. This decrease is due to budgeted expenditures estimated at \$567,000 in FY 2018 for the replacement of water meters throughout the City.

**Water/Sewer Equipment Replacement Fund
Fund 504**

This fund will begin FY 2018 with a FB of \$310,272 and will end with a projected balance of \$310,272. Revenue and expenditures are anticipated at the same amount for FY 2018; therefore, there is no projected increase or decrease in this fund.

**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 2018 the CIP - Water and Sewer Fund will begin with a working capital balance of \$8,875,351 and is projected to end with a balance of \$1,198,308, which represents an 86.4% reduction in working capital balance throughout the year. This reduction in working capital balance is due to a decrease in revenues into the fund and a significant increase in Capital Outlay, for the purchase of a chlorine booster for the Public Utilities Department, and repair and replacement of water and sewer lines throughout the City.

STORM DRAINAGE UTILITY FUNDS

**Storm Drainage Utility Fund
Fund 522**

The Storm Drainage Utility Fund receives funding on a monthly basis from residential and commercial users of the storm water system. This fund will begin FY 2018 with a working capital balance of \$1,059,989 and will end the year with a balance of \$794,124, which represents a decrease of 25% 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 a 2% across-the-board salary increase, an increase in Services & Professional Fees, 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. This fund will begin FY 2018 with a FB of \$1,691 and is projected to end with the same balance. Projected revenues and expenditures are the same; therefore, there is no change in FB for Fund 524.

**Drainage Improvements Fund
Fund 528**

This fund will begin FY 2018 with a FB of \$937,197 and will end the year with a FB of \$972,398, which represents a 3.7% increase in FB throughout the year.

SANITATION ENTERPRISE FUNDS

Sanitation Enterprise Fund Fund 552

This fund will begin FY 2018 with a working capital balance of \$1,735,544 and will end with a projected balance of \$1,514,521, which represents a 12.7% decrease in working capital balance throughout the year. This reduction is due to a 2% across-the-board salary increase for all employees, an increase in Supplies costs, and an increase in Services & Professional Fees. These increases in appropriations are offset by a slight decrease in Transfers to Other Funds and a slight increase in Charges for Services revenue.

Sanitation Equipment Replacement Fund Fund 553

This fund will begin FY 2018 with a balance of \$6,972 and is projected end the year with a FB of \$41,972, which represents a 602% increase throughout the year. This increase in working capital is due to a significant decrease in Capital Outlay expenditures, and the working capital increase is offset by a slight decrease in Transfers from Other Funds revenue.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax Fund Fund 221

In FY 2018 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$1,078,324 and is projected to end with a FB of \$918,990, which represents a decrease of 17.5% throughout the year. This reduction in FB is due to an increase in the annual allocation for the DeSoto Chamber of Commerce for expenses related to the Convention and Visitors Bureau, an increase in Tourism & Brand Expenses to market the City of DeSoto, and an increase in Special Events costs for community events intended to enhance hotel occupancy associated with tourist attractions.

DEBT SERVICE FUND

Bond Debt Service Fund Fund 305

This fund receives tax revenue and funds debt service. This fund will begin FY 2018 with a FB of \$3,306,803 and will end with a projected FB of \$3,553,503, which represents a 7.4% increase 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 2018 with a FB of \$2,378 and will end with a FB of \$3,228, which represents an increase of 135% throughout the year. This increase is due to flat (level) revenues, which slightly exceed anticipated expenditures for the year.

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 2018 with a FB of \$361,859 and will end with a FB of \$67,059, which represents a decrease of 81.4% throughout the year. Revenue for this fund in FY 2018 is projected to be significantly lower than the previous fiscal year, and expenditures budgeted for Capital Outlay, Supplies, and Services & Professional Fees 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 2018 with a FB of \$24,209 and is projected to end the year with a FB of \$26,259, which represents an increase of 8% throughout the year. Though revenue in this fund is projected to be slightly increased, the revenue still exceeds the anticipated expenditures throughout the FY.

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 2018, 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 2018 with a FB of \$55,958 and is projected to end with a FB of \$52,202. This represents a 6.7% decrease in FB throughout the year.

**Municipal Court Technology Fund
Fund 225**

This fund will begin FY 2018 with a FB of \$84,741 and will end with a projected FB of \$79,201, which represents a 6.5% decrease in FB throughout the year.

**Municipal Court Security Fund
Fund 226**

In FY 2018 the Municipal Court Security Fund will begin with a FB of \$79,023 and is projected to end with a FB of \$75,349, which represents a 4.64% decrease in FB throughout the year.

**Recreation Revolving Fund
Fund 227**

In FY 2018 the Recreation Revolving Fund will begin with a FB of \$197,881 and will end with a FB of \$103,190, which represents a 47.8% reduction in FB throughout the year. This reduction in FB is due the 2% across-the-board salary increase for all employees, an increase in Supplies costs, an increase in Services & Professional Fees, and the purchase of capitalized equipment for Parks & Recreation.

**Fire Training Fund
Fund 228**

In FY 2018 the Fire Training Fund will begin with a FB of \$248,193 and will end the year with a FB of \$262,030, which represents a 5.57% increase in FB throughout the year.

**Police Grant Fund
Fund 229**

This fund will begin FY 2018 with a FB of \$55,959 and is projected end the fiscal year with a FB of \$48,425, which represents a 13.4% decrease in FB throughout the year. This decrease is an increase in Personnel expenses (a 2% across-the-board salary increase for all employees), an increase in Supplies expenses, and an increase in Services & Professional Fees expenses.

**Energy Management Fund
Fund 230**

In FY 2018 the Energy Management Fund will begin with a FB of \$819,671 and will conclude with a FB of \$895,129, which represents a 9.2% 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, as well as a decrease in Services & Professional Fees expenses. 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 2018 with a FB of \$31,483 and will end the year with a FB of \$31,176, which represents a 0.97% decrease in FB throughout the year.

**Youth Sports Association - Soccer
Fund 233**

This fund will begin FY 2018 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.

**Youth Sports Association – Football
Fund 238**

This fund will begin FY 2018 with a FB of \$21,657 and will end with a balance of \$22,179, which represents a 2.4% 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.

In FY 2018, Fund 239 will begin with a FB of \$387, and will end with a FB of \$487, which represents an increase in FB by 25.8%. While insignificant, this increase is due to Revenues exceeding Expenditures by only \$100.

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

This fund will begin FY 2018 with a FB of \$4,625 and will end with a balance of \$4,625,

which represents a 0% change in FB throughout the year.

**Health Facilities Development Corp
Fund 240**

This fund will begin FY 2018 with a FB of \$18,381 and will end with a balance of \$18,326, which represents a 0.2% decrease in FB throughout the year.

**Housing Finance Corporation
Fund 241**

This fund will begin FY 2018 with a FB of \$176,884 and will end with a FB of \$156,914, which represents an 11.3% 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 2018 with a FB of \$28,958 and will end with a balance of \$28,758, which represents a 0.69% decrease 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 2018, Fund 263 will begin with a FB of \$565 and will end with a balance of \$665, which represents a 17% increase. While there is a 17% difference in the beginning and projected ending FB, this increase is only \$100. This FB represents unused grant funding from FY 2017 and the anticipated unused FB in 2018. Excess/unused grant funding will be allocated toward a project in a future year.

**Fire Grant Fund
Fund 264**

This fund will begin FY 2018 with a FB of \$1,540 and will end with a balance of \$1,540, which represents a 0% change in FB throughout the year.

**Library Revenue Fund
Fund 624**

This fund will begin FY 2018 with a FB of \$36,731 and will end with a FB of \$38,431, which represents a 4.6% increase in FB throughout the year. This increase in FB is due to flat (level) anticipated revenues, which exceed a slight increase in Supplies, Services & Professional Fees, and Transfers to Other Funds expenditures.

CAPITAL PROJECT FUNDS

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

This fund will begin FY 2018 with a FB of \$191,862 and will end with a balance of \$160,112 which represents a 16.5% decrease in FB throughout the year. This decrease is due to flat (level) anticipated revenue and an increase in expenditures for firefighters' protective clothing. This fund will carry a fund balance in FY 2018, to save for the purchases of high-cost PPE in a future year.

**Fire Equipment Replacement Fund
Fund 402**

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2018 the Fire Equipment Replacement Fund will begin with a FB of \$84,254 and will end with a FB of \$50,353, which represents a 40% reduction in FB throughout the year. This reduction in fund balance is due to the lack of transfers into this account, in addition to a slight decrease in Supplies expenses anticipated for FY 2018.

**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 2018 the Furniture Replacement Fund will begin with a FB of \$12 and will end with a FB of \$12. There is no anticipated change in FB for this account in FY 2018.

**Command Vehicle Fire Fund
Fund 406**

This grant fund is used for the maintenance of the Fire Command Vehicle. In FY 2018 this fund will begin with a FB of \$41,795 and will end with a FB of \$31,895, which represents a 23.6% reduction in FB throughout the year. This reduction is due to the expiration of the grant, which no longer offsets recurring maintenance expenses

associated with the Command Vehicle.

**Park Maintenance Fund
Fund 407**

This fund will begin the FY 2018 year with a FB of \$138,798 and will end the year with a FB of \$120,498, which represents a 13% decrease in FB throughout the year. This decrease is due to flat (level) revenues, which are less than the anticipated increase in Supplies costs for maintaining DeSoto parks and trails.

**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 2018 with a FB of \$48,662 and will end with a projected balance of \$23,387, which represents a decrease in FB of 52%. This decrease is due to anticipated expenditures for pump replacement, perimeter fence replacement, pool lights replacement, painting the pool, and repairing the pool slide.

**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 2018 with a FB of \$45,273 and will end with a projected balance of \$45,523, which represents an increase in FB of 0.5%.

**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 2018 the Facility Maintenance Fund will begin with a FB of \$397,600 and will end with a balance of \$397,850, which represents a 0.06% increase in FB throughout the year. This fund will carry a FB into FY 2019 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 2018 with a FB of \$1,902,157 and end the year with a FB of \$2,357,153, which represents a 23.9% 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 Capital Outlay costs for the purchases of computer equipment for City employees. This fund will carry a FB into FY 2019 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 2018 with a FB of \$172,112 and will end the year with a FB of \$57,412, which represents a 67% decrease in FB throughout the year. This decrease in FB is attributed to a reduction in revenue transferred into the fund, as well as a decrease in Capital Outlay expenditures for the replacement of park infrastructure additions throughout the City.

**Capital Improvements – Other Public Works
Fund 419**

This fund will begin FY 2018 with a FB of \$164,645 and will end with a FB of \$5,645, which represents a 97% decrease in FB throughout the year. This decrease is due to flat (level) revenue, which does not offset an increase in budgeted expenditures for the reconstruction of asphalt residential streets and arterial roadways.

**Equipment Replacement Fund
Fund 420**

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2018 with a FB \$1,411,147 and will end the year with a FB of \$1,553,946, which represents a 10% increase in FB throughout the year. This increase is due to a decrease in Transfers from Other Funds, which offsets significant reductions in Capital Outlay and Debt Service expenses. This fund will carry a FB as long-term savings for the purchase of City vehicles and other motorized equipment in the future.

**General Fund Capital Improvements
Fund 486**

This fund will begin FY 2018 with a FB of \$1,219,916 and will end with a FB of \$1,069,916, which represents a 12% decrease in FB throughout the year. This decrease is due to a decrease in funds transferred from Fund 101 for facility improvements, and a reduction of Capital Outlay expenses anticipated in FY 2018. This fund will allow for improvements to the DeSoto Public Library facility, Action Center (City Hall reception area), DeSoto Recreation Center, and Information Technology 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 2018 with a FB of \$126,370 and will end with a FB of \$128,870, which represents a 1.9% decrease in FB throughout the year.

**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 2018 with a FB of \$4,374,965 and will end with a FB of \$3,239,469, which represents a 26% 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 2018.

**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 2018 with a FB of \$4,559,846 and will end with a FB of \$1,559,846, which represents a 66% decrease in FB throughout the year. This decrease is due to budgeted expenditures for 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 2018 with a FB of \$1,464,631 and will end with a FB of \$42,581, which represents a 97% decrease in FB throughout the year. This decrease is due to budgeted expenditures for design and construction of City park facilities, as approved by voters during the Bond Referendum .



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**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ADOPTED 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	ADOPTED FY 2017-18	PLANNING FY 2018-19	PROJECTED FY 2016-17	ACTUALS FY 2015-16
FUND BALANCE-BEGINNING	\$ 13,223,533	\$ 1,846,155	\$ 507,500	\$ 847,871	\$ 3,339,952	\$ 3,306,804	\$ 17,344,150	\$ 22,828,669	\$ 63,244,633	\$ 55,696,985	\$ 60,289,092	\$ 55,985,058
PROPERTY TAXES	\$ 19,903,278	\$ -	\$ -	\$ -	\$ -	\$ 7,507,500	\$ -	\$ -	\$ 27,410,778	\$ 27,521,894.00	\$ 25,880,733.00	\$ 24,214,492.03
SALES TAXES & OTHER TAXES	\$ 7,085,000	\$ -	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,550,000	\$ 7,550,000.00	\$ 7,513,535.00	\$ 8,050,231.57
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 725,000	\$ -	\$ -	\$ -	\$ 725,000.00	\$ 725,000.00	\$ 890,000.00	\$ 959,888.04
FRANCHISE FEES	\$ 4,006,719	\$ -	\$ -	\$ 1,069,000	\$ -	\$ -	\$ -	\$ -	\$ 5,075,719	\$ 5,090,719.00	\$ 5,023,290.00	\$ 5,164,556.62
LICENSES & PERMITS	\$ 929,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 929,150	\$ 1,004,150.00	\$ 1,403,945.00	\$ 1,280,154.74
INTERGOVERNMENTAL	\$ 466,550	\$ -	\$ -	\$ 3,231,624	\$ 388,459	\$ 358,407	\$ -	\$ -	\$ 4,445,040	\$ 4,382,867.00	\$ 4,548,514.00	\$ 4,411,964.20
CHARGES FOR SERVICES	\$ 1,794,750	\$ -	\$ -	\$ 140,600	\$ 684,500	\$ -	\$ -	\$ 26,117,836	\$ 28,737,686	\$ 29,387,956.00	\$ 28,578,834.00	\$ 27,733,505.55
FINES & FORFEITURES	\$ 1,284,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 16,000	\$ 1,360,000	\$ 1,456,000.00	\$ 1,393,000.00	\$ 1,442,172.79
INTEREST REVENUES	\$ 50,300	\$ 1,500	\$ 950	\$ 650	\$ 3,813	\$ 1,500	\$ 9,475	\$ 46,500	\$ 114,688	\$ 124,188.00	\$ 210,752.00	\$ 303,078.82
ADMINISTRATIVE FEE REIMBURSE	\$ 1,871,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,837	\$ 1,871,837.00	\$ 1,871,837.00	\$ 1,871,837.04
MISCELLANEOUS	\$ 317,200	\$ -	\$ -	\$ 480	\$ 107,430	\$ -	\$ 2,010,000	\$ 57,000	\$ 2,492,110	\$ 3,993,610.00	\$ 10,277,822.00	\$ 10,835,012.32
TOTAL REVENUES	\$ 37,708,784	\$ 1,500	\$ 465,950	\$ 4,442,354	\$ 1,969,202	\$ 7,867,407	\$ 2,019,475	\$ 26,237,336	\$ 80,712,008	\$ 83,108,221	\$ 87,592,262	\$ 86,266,894
TRANSFERS IN	\$ 37,500	\$ 250,000	\$ 215,600	\$ 143,000	\$ 1,983,210	\$ 333,438	\$ 5,026,571	\$ 3,609,855	\$ 11,599,174	\$ 11,070,174	\$ 12,210,013	\$ 10,201,133
TOTAL AVAILABLE RESOURCES	\$ 50,969,817	\$ 2,097,655	\$ 1,189,050	\$ 5,433,225	\$ 7,292,364	\$ 11,507,649	\$ 24,390,196	\$ 52,675,860	\$ 155,555,815	\$ 149,875,380	\$ 160,091,367	\$ 152,453,084
GENERAL ADMINISTRATION	\$ 1,760,213	\$ -	\$ -	\$ -	\$ 677,793	\$ -	\$ -	\$ 37,500	\$ 2,475,506	\$ 2,516,824.00	\$ 2,044,558.94	\$ 1,864,340.98
FINANCIAL SERVICES	\$ 1,368,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368,506	\$ 1,365,147.00	\$ 1,263,844.00	\$ 1,069,645.51
MUNICIPAL COURT	\$ 580,337	\$ -	\$ -	\$ -	\$ 92,270	\$ -	\$ -	\$ -	\$ 672,607	\$ 688,586.00	\$ 648,920.00	\$ 553,844.56
INFORMATION TECHNOLOGY	\$ 1,268,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,200	\$ -	\$ 1,442,726	\$ 1,505,166.00	\$ 1,204,558.00	\$ 913,185.06
HUMAN RESOURCES	\$ 664,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 664,180	\$ 668,549.00	\$ 565,962.00	\$ 545,063.98
DEVELOPMENT SERVICES	\$ 3,632,397	\$ -	\$ -	\$ -	\$ 1,263,000	\$ -	\$ 426,700	\$ 643,622	\$ 5,965,719	\$ 5,816,746.00	\$ 5,667,626.00	\$ 5,199,663.92
PARKS AND RECREATION SERVICES	\$ 2,563,486	\$ -	\$ -	\$ -	\$ 910,526	\$ -	\$ 90,900	\$ 457,654	\$ 4,022,566	\$ 4,009,368.58	\$ 3,839,686.55	\$ 3,458,782.69
LIBRARY SERVICES	\$ 1,098,441	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ -	\$ -	\$ 1,115,241	\$ 1,122,946.00	\$ 1,073,921.00	\$ 988,000.54
POLICE	\$ 9,445,885	\$ -	\$ -	\$ 1,142,547	\$ 312,441	\$ -	\$ 111,282	\$ -	\$ 11,012,155	\$ 10,947,290.00	\$ 10,943,892.61	\$ 10,312,268.28
FIRE	\$ 7,628,162	\$ -	\$ -	\$ -	\$ 306,088	\$ -	\$ 140,401	\$ -	\$ 8,074,651	\$ 8,190,364.00	\$ 7,732,052.00	\$ 7,129,030.83
SWRCC	\$ -	\$ -	\$ -	\$ 3,167,962	\$ -	\$ -	\$ -	\$ -	\$ 3,167,962	\$ 3,204,006.00	\$ 2,923,067.00	\$ 2,848,171.79
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 223,000	\$ -	\$ -	\$ 15,426,817	\$ 15,649,817	\$ 16,062,756.00	\$ 14,549,847.00	\$ 13,746,779.68
CAPITAL IMPROVEMENTS	\$ 342,230	\$ -	\$ -	\$ 15,000	\$ 175,000	\$ -	\$ 8,919,789	\$ 3,531,600	\$ 12,983,619	\$ 11,019,292.00	\$ 12,570,108.00	\$ 7,996,310.96
DEBT SERVICE	\$ 45,975	\$ -	\$ 457,800	\$ -	\$ -	\$ 7,927,845	\$ 162,431	\$ 1,666,842	\$ 10,260,893	\$ 9,662,452.50	\$ 10,235,182.54	\$ 15,718,827.65
NON-DEPARTMENTAL	\$ 2,407,687	\$ -	\$ -	\$ 18,400	\$ 91,200	\$ -	\$ 30,000	\$ 6,929,753	\$ 9,477,040	\$ 9,494,736.00	\$ 9,377,295.21	\$ 9,525,411.34
TOTAL EXPENDITURES	\$ 32,806,025	\$ -	\$ 457,800	\$ 4,343,909	\$ 4,068,118	\$ 7,927,845	\$ 10,055,703	\$ 28,693,788	\$ 88,353,188	\$ 86,274,229	\$ 84,640,521	\$ 81,869,328
TRANSFERS OUT	\$ 6,516,037	\$ -	\$ 365,600	\$ 161,500	\$ 379,538	\$ 26,300	\$ 67,370	\$ 4,082,829	\$ 11,599,174	\$ 11,070,174	\$ 12,206,213	\$ 10,201,133
FUND BALANCE-ENDING	\$ 11,647,756	\$ 2,097,655	\$ 365,650	\$ 927,816	\$ 2,844,708	\$ 3,553,504	\$ 14,267,123	\$ 19,899,243	\$ 55,603,453	\$ 52,530,977	\$ 63,244,633	\$ 60,382,624

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY 2018-19**

	STABILIZATION		SALES TAX	COOPERATIVE	SPECIAL	DEBT SERVICE	CAPITAL	ENTERPRISE	PLANNED FY
	GENERAL FUNDS	FUND	CORPORATIONS	EFFORTS	REVENUE FUNDS	FUNDS	PROJECT FUNDS	FUNDS	2018-19
FUND BALANCE-BEGINNING	\$ 11,741,288	\$ 2,097,655	\$ 365,650	\$ 927,816	\$ 2,844,708	\$ 3,553,504	\$ 14,267,123	\$ 19,899,243	\$ 55,696,985
PROPERTY TAXES	\$ 20,030,594	\$ -	\$ -	\$ -	\$ -	\$ 7,491,300	\$ -	\$ -	\$ 27,521,894
SALES TAXES & OTHER TAXES	\$ 7,085,000	\$ -	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,550,000
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 725,000	\$ -	\$ -	\$ -	\$ 725,000
FRANCHISE FEES	\$ 4,006,719	\$ -	\$ -	\$ 1,084,000	\$ -	\$ -	\$ -	\$ -	\$ 5,090,719
LICENSES & PERMITS	\$ 1,004,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,004,150
INTERGOVERNMENTAL	\$ 456,550	\$ -	\$ -	\$ 3,242,910	\$ 325,000	\$ 358,407	\$ -	\$ -	\$ 4,382,867
CHARGES FOR SERVICES	\$ 1,794,750	\$ -	\$ -	\$ 135,600	\$ 684,500	\$ -	\$ -	\$ 26,773,106	\$ 29,387,956
FINES & FORFEITURES	\$ 1,380,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 16,000	\$ 1,456,000
INTEREST REVENUES	\$ 60,300	\$ 1,500	\$ 950	\$ 650	\$ 3,813	\$ 1,500	\$ 8,975	\$ 46,500	\$ 124,188
ADMINISTRATIVE FEE REIMBURSE	\$ 1,871,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,837
MISCELLANEOUS	\$ 317,200	\$ -	\$ -	\$ 480	\$ 108,930	\$ -	\$ 3,510,000	\$ 57,000	\$ 3,993,610
TOTAL REVENUES	\$ 38,007,100	\$ 1,500	\$ 465,950	\$ 4,463,640	\$ 1,907,243	\$ 7,851,207	\$ 3,518,975	\$ 26,892,606	\$ 83,108,221
TRANSFERS IN	\$ 37,500	\$ 750,000	\$ 213,300	\$ 143,000	\$ 1,976,758	\$ 337,612	\$ 4,360,342	\$ 3,251,662	\$ 11,070,174
TOTAL AVAILABLE RESOURCES	\$ 49,785,888	\$ 2,849,155	\$ 1,044,900	\$ 5,534,456	\$ 6,728,709	\$ 11,742,323	\$ 22,146,440	\$ 50,043,511	\$ 149,875,380
GENERAL ADMINISTRATION	\$ 1,803,624	\$ -	\$ -	\$ -	\$ 675,700	\$ -	\$ -	\$ 37,500	\$ 2,516,824
FINANCIAL SERVICES	\$ 1,365,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,365,147
MUNICIPAL COURT	\$ 595,278	\$ -	\$ -	\$ -	\$ 93,308	\$ -	\$ -	\$ -	\$ 688,586
INFORMATION TECHNOLOGY	\$ 1,261,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,300	\$ -	\$ 1,505,166
HUMAN RESOURCES	\$ 668,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,549
DEVELOPMENT SERVICES	\$ 3,626,350	\$ -	\$ -	\$ -	\$ 1,281,000	\$ -	\$ 354,700	\$ 554,696	\$ 5,816,746
PARKS AND RECREATION SERVICES	\$ 2,626,578	\$ -	\$ -	\$ -	\$ 871,623	\$ -	\$ 58,900	\$ 452,268	\$ 4,009,369
LIBRARY SERVICES	\$ 1,106,146	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ -	\$ -	\$ 1,122,946
POLICE	\$ 9,534,492	\$ -	\$ -	\$ 1,160,096	\$ 141,420	\$ -	\$ 111,282	\$ -	\$ 10,947,290
FIRE	\$ 7,720,679	\$ -	\$ -	\$ -	\$ 306,584	\$ -	\$ 163,101	\$ -	\$ 8,190,364
SWRCC	\$ -	\$ -	\$ -	\$ 3,204,006	\$ -	\$ -	\$ -	\$ -	\$ 3,204,006
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 223,000	\$ -	\$ -	\$ 15,839,756	\$ 16,062,756
CAPITAL IMPROVEMENTS	\$ 93,403	\$ -	\$ -	\$ 15,000	\$ 48,000	\$ -	\$ 8,672,589	\$ 2,190,300	\$ 11,019,292
DEBT SERVICE	\$ 46,913	\$ -	\$ 461,800	\$ -	\$ -	\$ 7,469,744	\$ 50,000	\$ 1,633,996	\$ 9,662,453
NON-DEPARTMENTAL	\$ 2,365,830	\$ -	\$ -	\$ 18,400	\$ 71,200	\$ -	\$ 30,000	\$ 7,009,306	\$ 9,494,736
TOTAL EXPENDITURES	\$ 32,814,854	\$ -	\$ 461,800	\$ 4,397,502	\$ 3,728,635	\$ 7,469,744	\$ 9,683,872	\$ 27,717,822	\$ 86,274,229
TRANSFERS OUT	\$ 5,993,559	\$ -	\$ 288,300	\$ 161,500	\$ 348,509	\$ 26,300	\$ 527,370	\$ 3,724,636	\$ 11,070,174
FUND BALANCE-ENDING	\$ 10,977,475	\$ 2,849,155	\$ 294,800	\$ 975,454	\$ 2,651,565	\$ 4,246,279	\$ 11,935,198	\$ 18,601,053	\$ 52,530,977

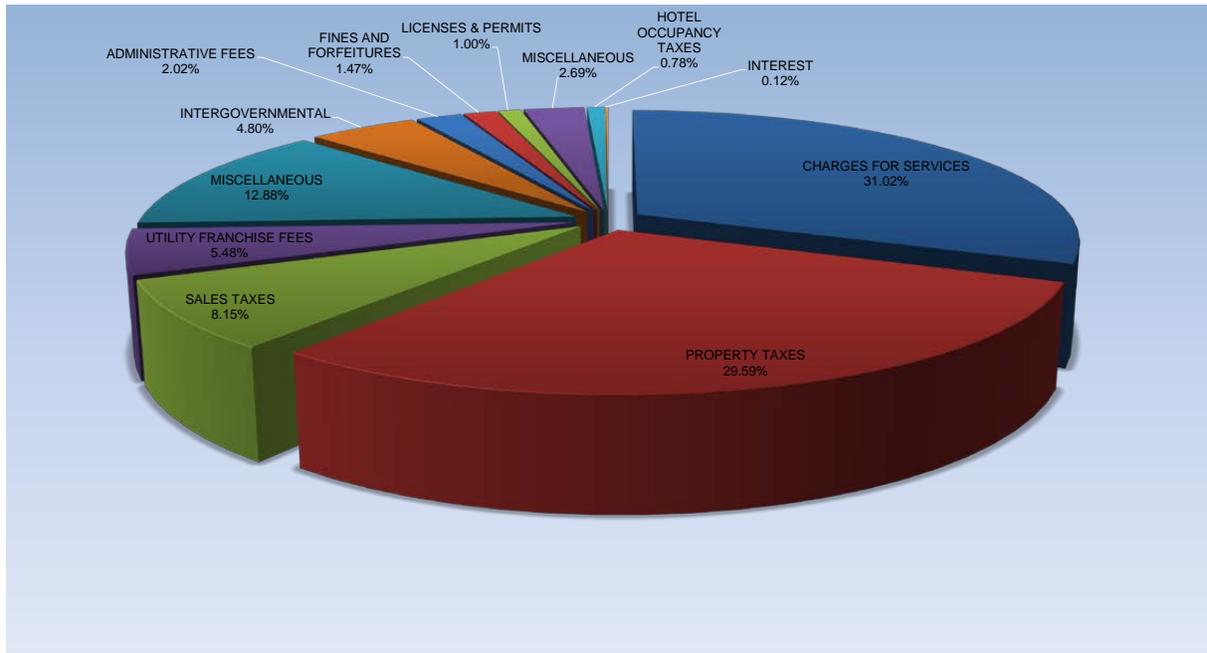
**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED BUDGET FOR FY 2016-17**

	STABILIZATION		SALES TAX	COOPERATIVE	SPECIAL	DEBT SERVICE	CAPITAL	ENTERPRISE	PROJECTED FY
	GENERAL FUNDS	FUND	CORPORATIONS	EFFORTS	REVENUE FUNDS	FUNDS	PROJECT FUNDS	FUNDS	2016-17
FUND BALANCE-BEGINNING	\$ 14,349,864	\$ 1,593,155	\$ 705,800	\$ 814,426	\$ 3,911,305	\$ 3,194,714	\$ 13,577,341	\$ 22,142,487	\$ 60,289,092
PROPERTY TAXES	\$ 18,529,249	\$ -	\$ -	\$ -	\$ -	\$ 7,351,484	\$ -	\$ -	\$ 25,880,733
SALES TAXES & OTHER TAXES	\$ 7,005,535	\$ -	\$ 508,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,513,535
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 890,000	\$ -	\$ -	\$ -	\$ 890,000
FRANCHISE FEES	\$ 3,902,290	\$ -	\$ -	\$ 1,121,000	\$ -	\$ -	\$ -	\$ -	\$ 5,023,290
LICENSES & PERMITS	\$ 1,403,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,403,945
INTERGOVERNMENTAL	\$ 489,269	\$ -	\$ -	\$ 2,907,205	\$ 797,509	\$ 354,531	\$ -	\$ -	\$ 4,548,514
CHARGES FOR SERVICES	\$ 2,194,500	\$ -	\$ -	\$ 144,600	\$ 661,600	\$ -	\$ -	\$ 25,578,134	\$ 28,578,834
FINES & FORFEITURES	\$ 1,318,000	\$ -	\$ -	\$ -	\$ 59,000	\$ -	\$ -	\$ 16,000	\$ 1,393,000
INTEREST REVENUES	\$ 111,300	\$ 3,000	\$ 950	\$ 650	\$ 8,913	\$ 5,977	\$ 19,462	\$ 60,500	\$ 210,752
ADMINISTRATIVE FEE REIMBURSE	\$ 1,871,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,837
MISCELLANEOUS	\$ 666,723	\$ -	\$ -	\$ 480	\$ 111,430	\$ -	\$ 8,134,750	\$ 1,364,439	\$ 10,277,822
TOTAL REVENUES	\$ 37,492,648	\$ 3,000	\$ 508,950	\$ 4,173,935	\$ 2,528,452	\$ 7,711,992	\$ 8,154,212	\$ 27,019,073	\$ 87,592,262
TRANSFERS IN	\$ 37,500	\$ 250,000	\$ 211,750	\$ 143,000	\$ 2,183,210	\$ 195,832	\$ 5,910,243	\$ 3,278,478	\$ 12,210,013
TOTAL AVAILABLE RESOURCES	\$ 51,880,012	\$ 1,846,155	\$ 1,426,500	\$ 5,131,361	\$ 8,622,967	\$ 11,102,538	\$ 27,641,796	\$ 52,440,038	\$ 160,091,367
GENERAL ADMINISTRATION	\$ 1,422,937	\$ -	\$ -	\$ -	\$ 557,004	\$ -	\$ -	\$ 64,618	\$ 2,044,559
FINANCIAL SERVICES	\$ 1,263,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,263,844
MUNICIPAL COURT	\$ 555,035	\$ -	\$ -	\$ -	\$ 93,885	\$ -	\$ -	\$ -	\$ 648,920
INFORMATION TECHNOLOGY	\$ 1,008,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,800	\$ -	\$ 1,204,558
HUMAN RESOURCES	\$ 565,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,962
DEVELOPMENT SERVICES	\$ 3,431,049	\$ -	\$ -	\$ -	\$ 1,381,600	\$ -	\$ 321,593	\$ 533,384	\$ 5,667,626
PARKS AND RECREATION SERVICES	\$ 2,461,497	\$ -	\$ -	\$ -	\$ 888,505	\$ -	\$ 60,000	\$ 429,685	\$ 3,839,687
LIBRARY SERVICES	\$ 1,058,621	\$ -	\$ -	\$ -	\$ 15,300	\$ -	\$ -	\$ -	\$ 1,073,921
POLICE	\$ 9,222,048	\$ -	\$ -	\$ 1,110,973	\$ 497,590	\$ -	\$ 113,282	\$ -	\$ 10,943,893
FIRE	\$ 7,351,348	\$ -	\$ -	\$ -	\$ 301,303	\$ -	\$ 79,401	\$ -	\$ 7,732,052
SWRCC	\$ -	\$ -	\$ -	\$ 2,923,067	\$ -	\$ -	\$ -	\$ -	\$ 2,923,067
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 258,000	\$ -	\$ -	\$ 14,291,847	\$ 14,549,847
CAPITAL IMPROVEMENTS	\$ 480,460	\$ -	\$ -	\$ 70,500	\$ 791,711	\$ -	\$ 9,069,237	\$ 2,158,200	\$ 12,570,108
DEBT SERVICE	\$ 50,907	\$ -	\$ 457,250	\$ -	\$ -	\$ 7,769,435	\$ 328,863	\$ 1,628,728	\$ 10,235,183
NON-DEPARTMENTAL	\$ 2,529,139	\$ -	\$ -	\$ 15,450	\$ 42,151	\$ -	\$ 37,100	\$ 6,753,455	\$ 9,377,295
TOTAL EXPENDITURES	\$ 31,401,605	\$ -	\$ 457,250	\$ 4,119,990	\$ 4,827,049	\$ 7,769,435	\$ 10,205,276	\$ 25,859,917	\$ 84,640,521
TRANSFERS OUT	\$ 7,254,874	\$ -	\$ 461,750	\$ 163,500	\$ 455,967	\$ 26,300	\$ 92,370	\$ 3,751,452	\$ 12,206,213
FUND BALANCE-ENDING	\$ 13,223,533	\$ 1,846,155	\$ 507,500	\$ 847,871	\$ 3,339,952	\$ 3,306,804	\$ 17,344,150	\$ 22,828,669	\$ 63,244,633

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ACTUALS FOR FY 2015-16**

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2015-16
FUND BALANCE-BEGINNING	\$ 13,389,690	\$ 1,334,071	\$ 800,475	\$ 898,019	\$ 3,672,200	\$ 2,829,318	\$ 10,829,316	\$ 22,231,968	\$ 55,985,058
PROPERTY TAXES	\$ 16,880,059	\$ -	\$ -	\$ -	\$ -	\$ 7,334,433	\$ -	\$ -	\$ 24,214,492
SALES TAXES & OTHER TAXES	\$ 7,434,323	\$ -	\$ 615,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,050,232
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 959,888	\$ -	\$ -	\$ -	\$ 959,888
FRANCHISE FEES	\$ 4,129,531	\$ -	\$ -	\$ 1,035,025	\$ -	\$ -	\$ -	\$ -	\$ 5,164,557
LICENSES & PERMITS	\$ 1,280,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,155
INTERGOVERNMENTAL	\$ 549,279	\$ -	\$ -	\$ 2,745,419	\$ 758,864	\$ 358,401	\$ -	\$ -	\$ 4,411,964
CHARGES FOR SERVICES	\$ 2,135,561	\$ -	\$ -	\$ 149,717	\$ 682,131	\$ -	\$ -	\$ 24,766,097	\$ 27,733,506
FINES & FORFEITURES	\$ 1,358,874	\$ -	\$ -	\$ -	\$ 66,529	\$ -	\$ -	\$ 16,771	\$ 1,442,173
INTEREST REVENUES	\$ 99,853	\$ 9,084	\$ 1,821	\$ 1,828	\$ 10,283	\$ 30,689	\$ 42,169	\$ 107,353	\$ 303,079
ADMINISTRATIVE FEE REIMBURSE	\$ 1,871,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,837
MISCELLANEOUS	\$ 416,027	\$ -	\$ -	\$ 1,335	\$ 160,379	\$ 6,891,869	\$ 3,220,084	\$ 145,318	\$ 10,835,012
TOTAL REVENUES	\$ 36,155,498	\$ 9,084	\$ 617,729	\$ 3,933,325	\$ 2,638,073	\$ 14,615,393	\$ 3,262,253	\$ 25,035,538	\$ 86,266,894
TRANSFERS IN	\$ 50,979	\$ 250,000	\$ 211,775	\$ 143,000	\$ 2,153,009	\$ 198,339	\$ 4,800,102	\$ 2,393,929	\$ 10,201,133
TOTAL AVAILABLE RESOURCES	\$ 49,596,167	\$ 1,593,155	\$ 1,629,979	\$ 4,974,344	\$ 8,463,283	\$ 17,643,050	\$ 18,891,672	\$ 49,661,436	\$ 152,453,084
GENERAL ADMINISTRATION	\$ 1,321,342	\$ -	\$ -	\$ -	\$ 503,339	\$ -	\$ -	\$ 39,660	\$ 1,864,341
FINANCIAL SERVICES	\$ 1,069,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,646
MUNICIPAL COURT	\$ 479,588	\$ -	\$ -	\$ -	\$ 74,257	\$ -	\$ -	\$ -	\$ 553,845
INFORMATION TECHNOLOGY	\$ 817,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,822	\$ -	\$ 913,185
HUMAN RESOURCES	\$ 545,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545,064
DEVELOPMENT SERVICES	\$ 3,154,257	\$ -	\$ -	\$ -	\$ 1,312,821	\$ -	\$ 299,990	\$ 432,596	\$ 5,199,664
PARKS AND RECREATION SERVICES	\$ 2,253,853	\$ -	\$ -	\$ -	\$ 842,379	\$ -	\$ 38,374	\$ 324,177	\$ 3,458,783
LIBRARY SERVICES	\$ 973,598	\$ -	\$ -	\$ -	\$ 14,402	\$ -	\$ -	\$ -	\$ 988,001
POLICE	\$ 8,770,738	\$ -	\$ -	\$ 1,066,408	\$ 380,786	\$ -	\$ 94,336	\$ -	\$ 10,312,268
FIRE	\$ 6,820,474	\$ -	\$ -	\$ -	\$ 252,329	\$ -	\$ 56,229	\$ -	\$ 7,129,031
SWRCC	\$ -	\$ -	\$ -	\$ 2,848,172	\$ -	\$ -	\$ -	\$ -	\$ 2,848,172
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 234,777	\$ -	\$ -	\$ 13,512,003	\$ 13,746,780
CAPITAL IMPROVEMENTS	\$ 91,866	\$ -	\$ -	\$ 27,907	\$ 477,467	\$ -	\$ 4,394,868	\$ 3,004,203	\$ 7,996,311
DEBT SERVICE	\$ 54,715	\$ -	\$ 462,403	\$ -	\$ -	\$ 14,422,035	\$ 185,248	\$ 594,426	\$ 15,718,828
NON-DEPARTMENTAL	\$ 2,647,253	\$ -	\$ -	\$ 53,794	\$ 39,343	\$ -	\$ 40,040	\$ 6,744,982	\$ 9,525,411
TOTAL EXPENDITURES	\$ 28,999,757	\$ -	\$ 462,403	\$ 3,996,280	\$ 4,131,899	\$ 14,422,035	\$ 5,204,906	\$ 24,652,046	\$ 81,869,328
TRANSFERS OUT	\$ 6,153,014	\$ -	\$ 461,775	\$ 163,638	\$ 420,078	\$ 26,300	\$ 109,425	\$ 2,866,903	\$ 10,201,133
FUND BALANCE-ENDING	\$ 14,349,864	\$ 1,593,155	\$ 705,800	\$ 814,426	\$ 3,911,305	\$ 3,194,714	\$ 13,577,341	\$ 22,142,487	\$ 60,382,624

**City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2017-2018**



**Total Budgeted Revenue*
\$80,712,008**

* Excludes transfers

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

REVENUE TYPE	Actuals FY 2016	Projected FY 2017	Adopted FY 2018
PROPERTY TAXES			
CURRENT	\$ 22,927,479	\$ 24,801,189	\$ 26,387,234
DELINQUENT	\$ 431,089	\$ 230,000	\$ 185,000
PENALTIES & INTEREST	\$ 167,380	\$ 161,000	\$ 150,000
PAYMENT IN-LIEU OF TAX	\$ 688,544	\$ 688,544	\$ 688,544
Subtotal Property Taxes	<u>\$ 24,214,492</u>	<u>\$ 25,880,733</u>	<u>\$ 27,410,778</u>
SALES TAXES	<u>\$ 8,050,232</u>	<u>\$ 7,513,535</u>	<u>\$ 7,550,000</u>
HOTEL OCCUPANCY TAXES	<u>\$ 959,888</u>	<u>\$ 725,000</u>	<u>\$ 725,000</u>
UTILITY FRANCHISE FEES			
ELECTRIC	\$ 1,495,929	\$ 1,465,000	\$ 1,465,000
WATER & SEWER	\$ 1,105,719	\$ 962,290	\$ 1,105,719
TELEPHONE	\$ 257,225	\$ 250,000	\$ 250,000
NATURAL GAS	\$ 443,206	\$ 450,000	\$ 450,000
CABLE TELEVISION	\$ 827,452	\$ 775,000	\$ 736,000
911 EMERGENCY FEES	\$ 1,035,025	\$ 1,121,000	\$ 1,069,000
Subtotal Franchise Fees	<u>\$ 5,164,557</u>	<u>\$ 5,023,290</u>	<u>\$ 5,075,719</u>
ADMINISTRATIVE FEES			
FROM WATER & SEWER FUND TO GENERAL FUND	\$ 1,269,164	\$ 1,269,164	\$ 1,269,164
FROM DRAINAGE FUND TO GENERAL FUND	\$ 102,673	\$ 102,673	\$ 102,673
FROM SANITATION FUND TO GENERAL FUND	\$ 500,000	\$ 500,000	\$ 500,000
Subtotal Administrative Fees	<u>\$ 1,871,837</u>	<u>\$ 1,871,837</u>	<u>\$ 1,871,837</u>
LICENSES & PERMITS			
BUILDING PERMITS	\$ 913,928	\$ 974,000	\$ 650,000
ZONING & APPLICATIONS FEES	\$ 20,491	\$ 27,000	\$ 19,000
DEVELOPMENT PERMITS	\$ 105,274	\$ 130,000	\$ 60,000
ROW PERMITS	\$ -	\$ -	\$ -
BEVERAGE PERMITS & FEES	\$ 5,085	\$ 5,695	\$ 150
ALARM PERMITS	\$ 235,377	\$ 264,000	\$ 200,000
CREDIT ACCESS BUSINESS REG	\$ -	\$ -	\$ -
PRIVATE AMBULANCE PERMIT	\$ -	\$ 1,250	\$ -
BOARDING FACILITY PERMIT	\$ -	\$ 2,000	\$ -
Subtotal Licenses & Permits	<u>\$ 1,280,155</u>	<u>\$ 1,403,945</u>	<u>\$ 929,150</u>
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	\$ 343,466	\$ 175,870	\$ 153,255
MATCHING GRANTS	\$ -	\$ -	\$ -
PARTICIPANT CITY SHARE INCOME	\$ 2,681,000	\$ 2,892,205	\$ 3,216,624
INTERGOVERNMENTAL REIMBURSEMENTS	\$ 1,132,746	\$ 974,929	\$ 1,020,161
SEIZED FUNDS	\$ 254,752	\$ 503,916	\$ 55,000
Subtotal Intergovernmental	<u>\$ 4,411,964</u>	<u>\$ 4,546,920</u>	<u>\$ 4,445,040</u>
CHARGES FOR SERVICES			
FIRE & AMBULANCE CHARGES	\$ 1,580,540	\$ 1,640,000	\$ 1,342,500
ALARM MONITORING	\$ 127,423	\$ 122,800	\$ 117,800
CREDIT CARD & PHONE SERVICE FEE	\$ 21,594	\$ 20,800	\$ 20,800
HEALTH INSPECTIONS	\$ 53,027	\$ 53,000	\$ 50,000
MOWING SERVICE	\$ 201,421	\$ 200,000	\$ 120,000
LIBRARY USAGE FEES	\$ 29,684	\$ 29,000	\$ 29,000
FIRE TRAINING TUITION & EQUIP	\$ 247,660	\$ 291,000	\$ 304,000
WATER/SEWER SALES & SERVICE FEES	\$ 19,171,895	\$ 19,996,584	\$ 20,429,836
DRAINAGE CHARGES	\$ 1,530,199	\$ 1,518,000	\$ 1,518,000
SANITATION FEES	\$ 4,064,703	\$ 4,064,550	\$ 4,172,000
RECREATION FEES	\$ 705,359	\$ 643,100	\$ 612,250
OTHER CHARGES FOR SERVICES	\$ -	\$ -	\$ 21,500
Subtotal Charges For Services	<u>\$ 27,733,506</u>	<u>\$ 28,578,834</u>	<u>\$ 28,737,686</u>
FINES AND FORFEITURES	<u>\$ 1,442,173</u>	<u>\$ 1,393,000</u>	<u>\$ 1,360,000</u>
INTEREST	<u>\$ 303,041</u>	<u>\$ 207,752</u>	<u>\$ 114,688</u>

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2016	Projected FY 2017	Adopted FY 2018
MISCELLANEOUS			
DEBT PROCEEDS & OTHER FINANCING SOURCES	\$ 10,183,325	\$ 9,477,189	\$ 2,045,000
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$ 105,268	\$ 24,323	\$ 11,900
TOWER RENTAL/LEASE INCOME	\$ 136,410	\$ 132,000	\$ 117,500
OTHER MISCELLANEOUS	\$ 410,010	\$ 644,310	\$ 317,710
Subtotal Miscellaneous Revenue	<u>\$ 10,835,012</u>	<u>\$ 10,277,822</u>	<u>\$ 2,492,110</u>
TOTAL REVENUES	\$ 86,266,856	\$ 87,592,262	\$ 80,712,008
INTERFUND TRANSFERS			
FROM GENERAL FUND TO OTHER FUNDS	\$ 6,153,014	\$ 7,258,674	\$ 6,516,037
FROM REGIONAL DISPATCH TO OTHER FUNDS	\$ 143,000	\$ 143,000	\$ 143,000
FROM JAIL TO OTHER FUNDS	\$ 20,500	\$ 20,500	\$ 18,500
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$ 461,775	\$ 461,750	\$ 365,600
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$ 420,216	\$ 455,967	\$ 379,538
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$ 26,300	\$ 26,300	\$ 26,300
FROM FACILITY MAINTENANCE TO OTHER FUNDS	\$ 108,720	\$ 90,000	\$ 65,000
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$ 705	\$ 2,370	\$ 2,370
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$ -	\$ -	\$ -
FROM PUBLIC UTILITIES FUNDS TO OTHER FUNDS	\$ 2,191,582	\$ 2,598,383	\$ 2,805,597
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$ 590,521	\$ 1,077,569	\$ 1,212,232
FROM SANITATION FUNDS TO OTHER FUNDS	\$ 84,800	\$ 75,500	\$ 65,000
Subtotal Interfund Transfers	<u>\$ 10,201,133</u>	<u>\$ 12,210,013</u>	<u>\$ 11,599,174</u>
GRAND TOTAL REVENUES BY MAJOR TYPE	\$ 96,467,989	\$ 99,802,275	\$ 92,311,182



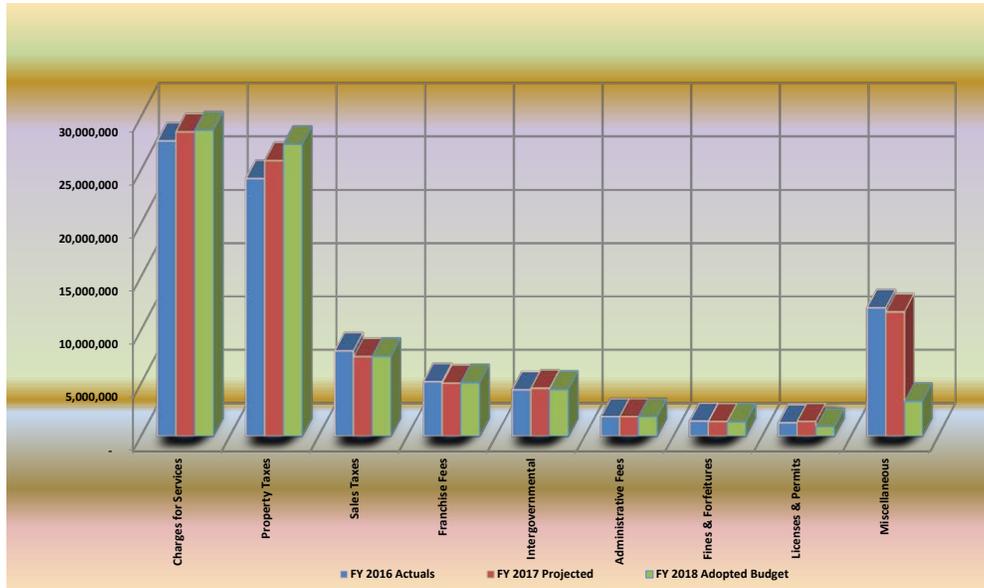
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CITY OF DESOTO
REVENUE* SUMMARY BY FUND

FUND NO	FUND DESCRIPTION	Actuals FY	Projected FY	Adopted FY
		2016	2017	2018
101	GENERAL FUND	\$ 36,016,327	\$ 37,372,348	\$ 37,592,484
102	PEG FUND	\$ 139,134	\$ 120,300	\$ 116,300
108	STABILIZATION FUND-DESOTO	\$ 9,084	\$ 3,000	\$ 1,500
111	SW REGIONAL COMM. CENTER FUND	\$ 2,858,806	\$ 3,101,105	\$ 3,308,524
112	CITY JAIL OPERATIONS	\$ 1,074,472	\$ 1,072,730	\$ 1,133,730
118	PARK DEVELOPMENT CORP. FUND	\$ 617,564	\$ 508,650	\$ 465,650
134	SWRCC-STABILIZATION FUND	\$ -	\$ 100	\$ 100
209	POLICE DEPT.-STATE SEIZED FUND	\$ 121	\$ 1,050	\$ 1,050
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 259,812	\$ 504,116	\$ 55,200
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 5,297	\$ 5,050	\$ 3,550
221	HOTEL OCCUPANCY TAX FUND	\$ 979,970	\$ 899,200	\$ 731,200
224	JUVENILE CASE MANAGER FUND	\$ 27,760	\$ 24,150	\$ 25,150
225	MUNICIPAL COURT TECHNOLOGY	\$ 22,284	\$ 20,100	\$ 20,100
226	MUNICIPAL COURT SECURITY FUND	\$ 16,855	\$ 15,250	\$ 15,250
227	RECREATION REVOLVING FUND	\$ 399,465	\$ 332,900	\$ 332,900
228	FIRE TRAINING FUND	\$ 323,925	\$ 339,600	\$ 350,100
229	POLICE GRANT FUND	\$ 55,101	\$ 77,981	\$ 78,255
230	ENERGY MANAGEMENT FUND	\$ 1,410	\$ 2,100	\$ -
231	SENIOR CENTER	\$ 6,347	\$ 10,608	\$ 10,608
233	YOUTH SPORTS ASSOC-SOCCER	\$ -	\$ -	\$ -
234	POLICE-HOMELAND SECURE GRANT	\$ -	\$ -	\$ -
237	HISTORICAL FOUNDATION	\$ 160	\$ -	\$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 34,069	\$ 37,200	\$ 35,200
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 28,805	\$ 24,200	\$ 36,100
240	HEALTH FACILITIES DEVEL CORP	\$ 48	\$ 45	\$ 45
241	HOUSING FINANCE CORP	\$ 1,348	\$ 30	\$ 30
242	INDUSTRIAL DEVEL. AUTHORITY	\$ 77	\$ 50	\$ 50
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ 4,970	\$ -	\$ -
263	CDBG GRANT FUND	\$ 221,289	\$ 210,618	\$ 255,304
264	FIRE GRANT FUND	\$ 227,743	\$ 5,094	\$ -
305	BOND DEBT SERVICE FUND	\$ 14,615,393	\$ 7,711,992	\$ 7,867,407
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 165	\$ 300	\$ 300
401	FIRE PPE REPLACEMENT	\$ 176	\$ 250	\$ 250
402	FIRE EQUIP. REPLACEMENT FUND	\$ 123	\$ 1,500	\$ 1,500
403	FURNITURE REPLACEMENT FUND	\$ 12	\$ -	\$ -
406	COMMAND VEHICLE FIRE	\$ 60	\$ 25	\$ 100
407	PARK MAINTENANCE	\$ 188	\$ 200	\$ 200
408	POOL MAINTENANCE FUND	\$ 58	\$ 125	\$ 125
409	POLICE EQUIPMENT REPLACE FUND	\$ 70	\$ 250	\$ 250
410	FACILITY MAINTENANCE	\$ 476	\$ 250	\$ 250
412	ELECTRON. EQUIP. REPLACE.FUND	\$ 1,750	\$ 1,000	\$ 1,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 47	\$ -	\$ -
417	PARK LAND DEDICATION	\$ 77,220	\$ 10,300	\$ 10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 534	\$ 1,000	\$ 1,000
420	EQUIPMENT REPLACEMENT FUND	\$ 19,849	\$ 1,001,000	\$ 1,000
479	CAPITAL IMPROVEMENTS-CITY	\$ -	\$ 100	\$ 500
486	GENERAL CAPITAL IMPROVEMENTS	\$ 7,463	\$ -	\$ -
489	STREET IMPROVEMENTS-GO BONDS	\$ 490	\$ 2,500	\$ 2,500
490	STREET IMPROVEMENTS-CO BONDS	\$ 1,065,638	\$ 4,500,500	\$ 2,000,500
502	PUBLIC UTILITY FUND	\$ 19,322,448	\$ 20,360,023	\$ 20,482,836
503	WATER METER REPLACEMENT FUND	\$ 1,071	\$ 1,000	\$ 1,000
504	WATER/SEWER EQUIP REPLACE FUND	\$ 271	\$ -	\$ -
508	CIP-WATER & SEWER FUND	\$ 57,499	\$ 1,021,000	\$ 8,500
522	STORM DRAINAGE UTILITY FUND	\$ 1,532,233	\$ 1,519,000	\$ 1,519,000
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$ -	\$ -
528	DRAINAGE IMPROVEMENTS FUND	\$ 2,777	\$ 2,500	\$ 2,500
552	SANITATION ENTERPRISE FUND	\$ 4,119,121	\$ 4,115,550	\$ 4,223,500
553	SANITATION EQUIP REPLACE FUND	\$ 117	\$ -	\$ -
624	LIBRARY REVENUE FUND	\$ 21,213	\$ 19,110	\$ 19,110
702	HELIPORT PROJECT-2011A BONDS	\$ -	\$ -	\$ -
705	FIRE STATION IMPROVEMENTS	\$ 2,083,222	\$ 2,100,000	\$ -
710	PARK IMPROVEMENTS	\$ 4,925	\$ 535,212	\$ -
TOTAL REVENUES BY FUND		\$ 86,266,856	\$ 87,592,262	\$ 80,712,008

* Revenues do not include interfund transfers

Major Revenue Comparison All Funds



	<u>FY 2016 Actuals</u>	<u>FY 2017 Projected</u>	<u>FY 2018 Adopted Budget</u>
Charges for Services	\$ 27,733,506	\$ 28,578,834	\$ 28,737,686
Property Taxes	\$ 24,214,492	\$ 25,880,733	\$ 27,410,778
Sales Taxes	\$ 8,050,232	\$ 7,513,535	\$ 7,550,000
Franchise Fees	\$ 5,164,557	\$ 5,023,290	\$ 5,075,719
Intergovernmental	\$ 4,411,964	\$ 4,548,514	\$ 4,445,040
Administrative Fees	\$ 1,871,837	\$ 1,871,837	\$ 1,871,837
Fines & Forfeitures	\$ 1,442,173	\$ 1,393,000	\$ 1,360,000
Licenses & Permits	\$ 1,280,155	\$ 1,403,945	\$ 929,150
Miscellaneous	\$ 12,097,942	\$ 11,702,248	\$ 3,331,798

The first column for each group represents the actual revenues for the FY 2016, the second column represents the projected budgeted revenues for the FY 2017 and the third column represents the proposed revenues for FY 2018.

FY 2018 Proposed Budget

Charges for services represent 35.60% 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 33.96% 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 9.35% 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 6.29% 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 5.51% 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 4.13% of the total budgeted revenues. This source consist of Debt proceeds, auction proceeds, Lease income, donations, interest income and various other revenue sources.

Three-Year Comparison of Major Revenues All Funds

The **Storm Drainage Utility Fund** accounts for all activities necessary to operate and maintain the Storm Drainage Utility program. Storm drainage fees were increased effective fiscal year 2005 to provide for debris, tree and brush removal along Ten Mile Creek and to construct erosion control improvements at Meadows Parkway. Storm water fees are assessed monthly on all developed properties within the City. Current year budgeted revenue of \$1,518,000 is the same amount budgeted for fiscal year 2017. 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 \$4,188,000 for fiscal year 2018; a modest increase over fiscal year 2017 budget of \$4,085,000. 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 FY2018 represents approximately 25.4% of the total adopted City budgeted revenues and approximately 70.2% of the total City Charges for Services revenue. This ratio remained relatively unchanged over the past three years. The FY2018 total budgeted revenue of \$20,482,836 represents Water Sales of approximately 47.45%, 51.09% for Sewer Sales and the balance is combined interest and penalties and miscellaneous income. FY2017 projected revenues for the Fund totals \$20,360,023, to meet adopted budget. In FY2016, the total projected revenue for the year was more than budgeted due to less rainfall than previous fiscal year. During 2017, the Public Utility Fund received an update to its 2016 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 of 5% to the water base charge was proposed for FY2018. The FY2018 adopted sewer base and volume rate will increase by 7.0%. This rate change is budgeted to provide an approximate 6.60% 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 \$1 million 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 2017 tax year certified taxable value of \$3,617,777,121 is a 2.38% increase over prior year. The FY2018 budget was developed utilizing a taxable value of \$3,698,098,843 times the total tax rate of .7399. Tax year 2016 City taxable values certified in July by Dallas County represent an increase of 8.05% for commercial property, 2.23% for business personal property, and increased by 8.96% for residential properties. This is the fourth year that the City has experienced an increase in taxable values and the third year of a reduction of property tax rates. The City has adopted a property tax rate of \$0.7399 per \$100 of valuation. This is a reduction of the prior tax rate of .7449. 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 \$0.5400 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 \$0.1999 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

Three-Year Comparison of Major Revenues All Funds

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 9.7% 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 2018 fiscal year are estimated to be \$5,075,719 a slight decrease from the prior year's projected revenues of \$5,023,290. Although permits issued for new residential and commercial buildings increased during FY2017, 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 \$2.5 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 .

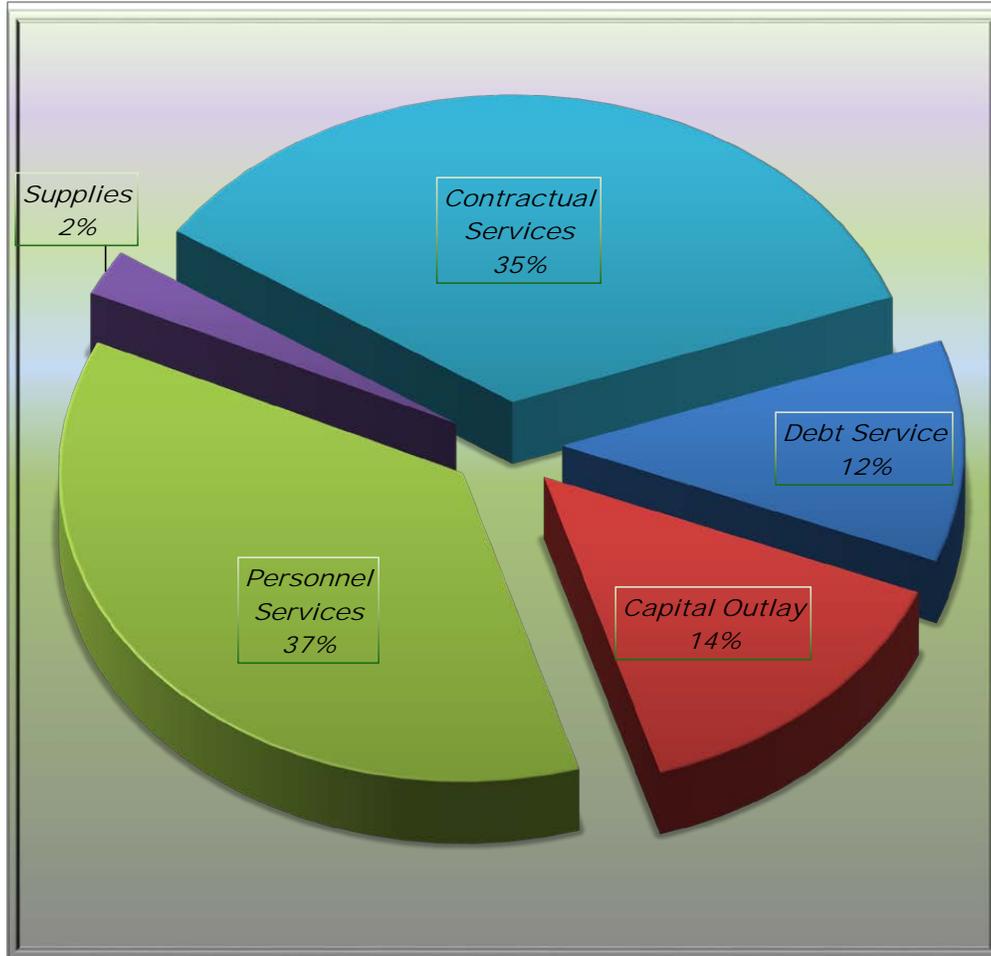
Southwest Regional Communications Center (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund is contributed by the three cities (Cedar Hill, DeSoto and Duncanville) 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 6.69%.to support increased personnel, operational and maintenance costs. The current fiscal year's budget provides for the use of fund balance to balance budget. Revenues generated from the alarm monitoring program are expected to remain unchanged from the prior fiscal year. Fiscal year 2018 represents the third year of an operational transfer of \$93,000 to the Center's Stabilization Fund with a projected fund balance of \$279,200.

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 FY2017 and budgeted for FY2018.



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City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2017-2018



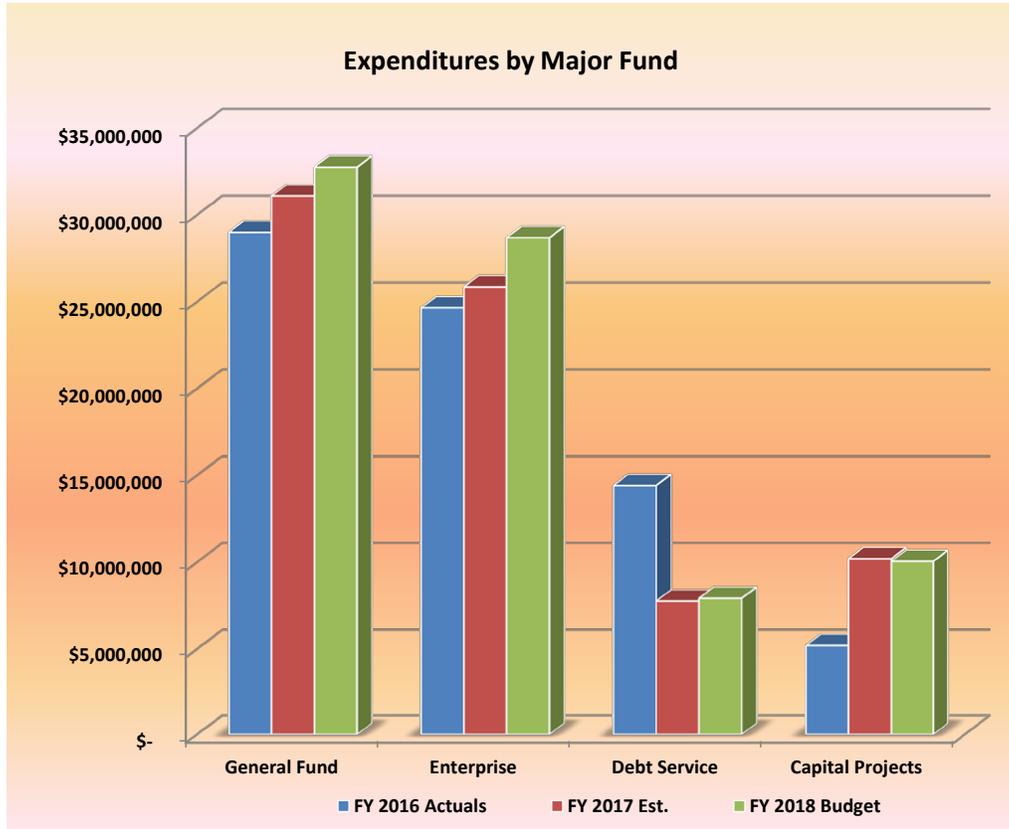
Total Budgeted Expenditures*
\$88,353,188

* Excludes transfers.

CITY OF DESOTO
BUDGETED EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS-Adopted FY 2017-18

Fund No	Fund Name	Personnel		Service & Professional		Capital	Interfund		TOTAL
		Services	Supplies	Fees	Outlay	Debt Service	Transfers		
101	GENERAL FUND	\$ 25,589,595	\$ 1,138,036	\$ 5,690,189	\$ 292,230	\$ 45,975	\$ 6,516,037	\$ 39,272,062	
102	PEG FUND	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	
103	PAYROLL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
104	BENEFITS TRUST FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
105	FLEXIBLE SPENDING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	SW REGIONAL COMM. CENTER FUND	\$ 2,378,710	\$ 79,000	\$ 720,252	\$ -	\$ -	\$ 143,000	\$ 3,320,962	
112	CITY JAIL OPERATIONS	\$ 1,065,233	\$ 18,000	\$ 67,714	\$ -	\$ -	\$ 18,500	\$ 1,169,447	
118	PARK DEVELOPMENT CORP. FUND	\$ -	\$ -	\$ -	\$ -	\$ 239,700	\$ 365,600	\$ 605,300	
209	POLICE DEPT.-STATE SEIZED FUND	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200	
210	POLICE DEPT.- FED SEIZED FUNDS	\$ -	\$ 105,000	\$ 115,000	\$ 130,000	\$ -	\$ -	\$ 350,000	
211	CLOSED-POLICE COMMUNITY FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
213	EMS/FIRE SPECIAL REVENUE FUND	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
221	HOTEL OCCUPANCY TAX FUND	\$ 14,623	\$ -	\$ 773,862	\$ -	\$ -	\$ 102,049	\$ 890,534	
222	CLOSED- NANCE FARM FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
223	YOUTH SPORTS ASSOC-BASEBALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
224	JUVENILE CASE MANAGER FUND	\$ 56,666	\$ 1,000	\$ 1,240	\$ -	\$ -	\$ -	\$ 58,906	
225	MUNICIPAL COURT TECHNOLOGY	\$ -	\$ 20,100	\$ 5,540	\$ -	\$ -	\$ -	\$ 25,640	
226	MUNICIPAL COURT SECURITY FUND	\$ -	\$ 2,600	\$ 5,124	\$ -	\$ -	\$ 11,200	\$ 18,924	
227	RECREATION REVOLVING FUND	\$ 94,816	\$ 22,200	\$ 238,575	\$ 45,000	\$ -	\$ 70,000	\$ 470,591	
228	FIRE TRAINING FUND	\$ 165,962	\$ 54,000	\$ 84,626	\$ -	\$ -	\$ 31,675	\$ 336,263	
229	POLICE GRANT FUND	\$ 80,783	\$ 7,858	\$ 3,600	\$ -	\$ -	\$ -	\$ 92,241	
230	ENERGY MANAGEMENT FUND	\$ -	\$ -	\$ 1,828,300	\$ -	\$ -	\$ -	\$ 1,828,300	
231	SENIOR CENTER	\$ -	\$ -	\$ 10,915	\$ -	\$ -	\$ -	\$ 10,915	
233	YOUTH SPORTS ASSOC-SOCCER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
234	POLICE-HOMELAND SECURE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ -	\$ -	\$ 34,678	\$ -	\$ -	\$ -	\$ 34,678	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
263	CDBG GRANT FUND	\$ -	\$ 200	\$ 91,000	\$ -	\$ -	\$ 164,004	\$ 255,204	
264	FIRE GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
305	BOND DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ 7,927,845	\$ 26,300	\$ 7,954,145	
347	DEBT SERVICE PARKS DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 218,100	\$ -	\$ 218,100	
401	FIRE PPE REPLACEMENT	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
402	FIRE EQUIP. REPLACEMENT FUND	\$ -	\$ 35,401	\$ -	\$ -	\$ -	\$ -	\$ 35,401	
403	FURNITURE REPLACEMENT FUND	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
406	COMMAND VEHICLE FIRE	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
407	PARK MAINTENANCE	\$ -	\$ 39,500	\$ 5,000	\$ -	\$ -	\$ -	\$ 44,500	
408	POOL MAINTENANCE FUND	\$ -	\$ -	\$ 46,400	\$ -	\$ -	\$ -	\$ 46,400	
409	POLICE EQUIPMENT REPLACE FUND	\$ -	\$ 111,282	\$ -	\$ -	\$ -	\$ 2,370	\$ 113,652	
410	FACILITY MAINTENANCE	\$ -	\$ -	\$ 426,700	\$ 70,000	\$ -	\$ 65,000	\$ 561,700	
411	CLOSED-SWRCC RADIO REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
412	ELECTRON.EQUIP.REPLACE.FUND	\$ -	\$ 174,200	\$ -	\$ 122,000	\$ -	\$ -	\$ 296,200	
413	SWRCC-EQUIPMENT REPLACE FUND	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	
417	PARK LAND DEDICATION	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ -	\$ -	\$ -	\$ 864,689	\$ -	\$ -	\$ 864,689	
420	EQUIPMENT REPLACEMENT FUND	\$ -	\$ -	\$ -	\$ 855,100	\$ 112,431	\$ -	\$ 967,531	
479	CAPITAL IMPROVEMENTS-CITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
486	GENERAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 633,000	\$ -	\$ -	\$ 633,000	
489	STREET IMPROVEMENTS-GO BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
490	STREET IMPROVEMENTS-CO BONDS	\$ -	\$ -	\$ -	\$ 3,250,000	\$ 50,000	\$ -	\$ 3,300,000	
502	PUBLIC UTILITY FUND	\$ 2,055,944	\$ 102,600	\$ 15,740,086	\$ -	\$ 1,000	\$ 2,805,597	\$ 20,705,227	
503	WATER METER REPLACEMENT FUND	\$ -	\$ -	\$ 567,000	\$ -	\$ -	\$ -	\$ 567,000	
504	WATER/SEWER EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ 134,900	\$ -	\$ -	\$ 134,900	
508	CIP-WATER & SEWER FUND	\$ -	\$ -	\$ 77,910	\$ 2,585,000	\$ 1,267,661	\$ -	\$ 3,930,571	
522	STORM DRAINAGE UTILITY FUND	\$ 333,611	\$ 11,000	\$ 227,672	\$ -	\$ 350	\$ 1,212,232	\$ 1,784,865	
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ 56,700	\$ -	\$ -	\$ 56,700	
528	DRAINAGE IMPROVEMENTS FUND	\$ -	\$ -	\$ -	\$ 725,000	\$ 397,831	\$ -	\$ 1,122,831	
552	SANITATION ENTERPRISE FUND	\$ 328,637	\$ 38,375	\$ 4,012,511	\$ -	\$ -	\$ 65,000	\$ 4,444,523	
553	SANITATION EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	
624	LIBRARY REVENUE FUND	\$ -	\$ 4,500	\$ 12,300	\$ -	\$ -	\$ 610	\$ 17,410	
702	HELIPORT PROJECT-2011A BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
705	FIRE STATION IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	
710	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 32,164,580	\$ 2,091,702	\$ 30,852,394	\$ 12,983,619	\$ 10,260,893	\$ 11,599,174	\$ 99,952,362	

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



	<u>FY 2016 Actuals</u>	<u>FY 2017 Est.</u>	<u>FY 2018 Budget</u>
General Fund	\$ 28,999,757	\$ 31,101,605	\$ 32,756,025
Enterprise	\$ 24,652,046	\$ 25,859,917	\$ 28,693,788
Debt Service	\$ 14,422,035	\$ 7,769,435	\$ 7,927,845
Capital Projects	\$ 5,204,906	\$ 10,205,276	\$ 10,055,703

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 accounts 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 2016	Projected FY 2017	Adopted FY 2018	Planning FY 2019
101	GENERAL FUND	\$ 28,999,757	\$ 31,101,605	\$ 32,756,025	\$ 32,764,854
102	PEG FUND	\$ -	\$ 300,000	\$ 50,000	\$ 50,000
103	PAYROLL FUND	\$ -	\$ -	\$ -	\$ -
104	BENEFITS TRUST FUND	\$ -	\$ -	\$ -	\$ -
105	FLEXIBLE SPENDING FUND	\$ -	\$ -	\$ -	\$ -
108	STABILIZATION FUND-DESOTO	\$ -	\$ -	\$ -	\$ -
111	SW REGIONAL COMM. CENTER FUND	\$ 2,888,356	\$ 2,933,067	\$ 3,177,962	\$ 3,214,006
112	CITY JAIL OPERATIONS	\$ 1,074,438	\$ 1,116,423	\$ 1,150,947	\$ 1,168,496
118	PARK DEVELOPMENT CORP. FUND	\$ 247,478	\$ 243,000	\$ 239,700	\$ 246,000
209	POLICE DEPT.-STATE SEIZED FUND	\$ -	\$ 200	\$ 200	\$ 200
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 424,723	\$ 497,615	\$ 350,000	\$ 55,000
211	CLOSED-POLICE COMMUNITY FUND	\$ -	\$ -	\$ -	\$ -
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 26,167	\$ -	\$ 1,500	\$ 1,500
221	HOTEL OCCUPANCY TAX FUND	\$ 550,536	\$ 1,297,280	\$ 788,485	\$ 792,870
223	YOUTH SPORTS ASSOC-BASEBALL	\$ -	\$ -	\$ -	\$ -
224	JUVENILE CASE MANAGER FUND	\$ 48,651	\$ 53,881	\$ 58,906	\$ 59,394
225	MUNICIPAL COURT TECHNOLOGY	\$ 10,185	\$ 10,380	\$ 25,640	\$ 26,190
226	MUNICIPAL COURT SECURITY FUND	\$ 15,421	\$ 29,624	\$ 7,724	\$ 7,724
227	RECREATION REVOLVING FUND	\$ 353,970	\$ 337,870	\$ 400,591	\$ 357,476
228	FIRE TRAINING FUND	\$ 291,797	\$ 297,921	\$ 304,588	\$ 305,084
229	POLICE GRANT FUND	\$ 51,136	\$ 75,186	\$ 92,241	\$ 86,220
230	ENERGY MANAGEMENT FUND	\$ 1,924,310	\$ 2,001,600	\$ 1,828,300	\$ 1,853,512
231	SENIOR CENTER	\$ 10,206	\$ 10,915	\$ 10,915	\$ 10,915
233	YOUTH SPORTS ASSOC-SOCCER	\$ -	\$ -	\$ -	\$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 28,118	\$ 41,230	\$ 34,678	\$ 28,200
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 34,452	\$ 24,164	\$ 36,000	\$ 36,000
240	HEALTH FACILITIES DEVEL CORP	\$ -	\$ 100	\$ 100	\$ 100
241	HOUSING FINANCE CORP	\$ 16,411	\$ 20,000	\$ 20,000	\$ 20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$ -	\$ 250	\$ 250	\$ 250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ 4,000	\$ -	\$ -	\$ -
263	CDBG GRANT FUND	\$ 97,960	\$ 110,151	\$ 91,200	\$ 71,200
264	FIRE GRANT FUND	\$ 229,455	\$ 3,382	\$ -	\$ -
305	BOND DEBT SERVICE FUND	\$ 14,422,035	\$ 7,769,435	\$ 7,927,845	\$ 7,469,744
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 214,925	\$ 214,250	\$ 218,100	\$ 215,800
401	FIRE PPE REPLACEMENT	\$ 7,298	\$ 12,500	\$ 95,000	\$ 113,000
402	FIRE EQUIP. REPLACEMENT FUND	\$ 32,644	\$ 64,401	\$ 35,401	\$ 35,401
403	FURNITURE REPLACEMENT FUND	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
406	COMMAND VEHICLE FIRE	\$ 16,287	\$ 2,500	\$ 10,000	\$ 14,700
407	PARK MAINTENANCE	\$ 16,675	\$ 41,600	\$ 44,500	\$ 39,500
408	POOL MAINTENANCE FUND	\$ 21,699	\$ 18,400	\$ 46,400	\$ 19,400
409	POLICE EQUIPMENT REPLACE FUND	\$ 94,336	\$ 113,282	\$ 111,282	\$ 111,282
410	FACILITY MAINTENANCE	\$ 360,800	\$ 481,593	\$ 496,700	\$ 371,700
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 119,302	\$ 232,800	\$ 296,200	\$ 340,300
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 33,486	\$ 70,500	\$ 15,000	\$ 15,000
417	PARK LAND DEDICATION	\$ 1,030,761	\$ 590,000	\$ 125,000	\$ 10,000
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 644,857	\$ 754,689	\$ 864,689	\$ 704,689
420	EQUIPMENT REPLACEMENT FUND	\$ 1,281,927	\$ 2,080,956	\$ 967,531	\$ 1,198,900
467	CLOSED2007 STREET IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
486	GENERAL CAPITAL IMPROVEMENTS	\$ 175,441	\$ 1,445,505	\$ 633,000	\$ 595,000
489	STREET IMPROVEMENTS-GO BONDS	\$ 1,402	\$ -	\$ -	\$ -
490	STREET IMPROVEMENTS-CO BONDS	\$ 987,880	\$ 4,050,000	\$ 3,300,000	\$ 4,800,000
502	PUBLIC UTILITY FUND	\$ 16,027,935	\$ 16,762,460	\$ 17,899,630	\$ 18,336,569
503	WATER METER REPLACEMENT FUND	\$ 622,734	\$ 567,000	\$ 567,000	\$ 567,000
504	WATER/SEWER EQUIP REPLACE FUND	\$ 71,103	\$ 82,700	\$ 134,900	\$ 204,700
508	CIP-WATER & SEWER FUND	\$ 2,661,919	\$ 2,449,809	\$ 3,930,571	\$ 2,395,706
522	STORM DRAINAGE UTILITY FUND	\$ 453,170	\$ 550,121	\$ 572,633	\$ 559,055
524	DRAINAGE EQUIP REPLACE FUND	\$ 24,309	\$ -	\$ 56,700	\$ -
528	DRAINAGE IMPROVEMENTS FUND	\$ 755,465	\$ 1,077,569	\$ 1,122,831	\$ 1,196,940
552	SANITATION ENTERPRISE FUND	\$ 4,033,963	\$ 4,194,758	\$ 4,379,523	\$ 4,432,252
553	SANITATION EQUIP REPLACE FUND	\$ 1,447	\$ 175,500	\$ 30,000	\$ 25,600
624	LIBRARY REVENUE FUND	\$ 14,402	\$ 15,300	\$ 16,800	\$ 16,800
702	HELIPORT PROJECT-2011A BONDS	\$ -	\$ -	\$ -	\$ -
705	FIRE STATION IMPROVEMENTS	\$ 342,698	\$ 250,000	\$ 3,000,000	\$ 1,300,000
710	PARK IMPROVEMENTS	\$ 40,900	\$ 37,050	\$ -	\$ -
		\$ 81,869,328	\$ 84,640,521	\$ 88,353,188	\$ 86,274,229

* Expenditures do not include interfund transfers



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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 52,599. 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.

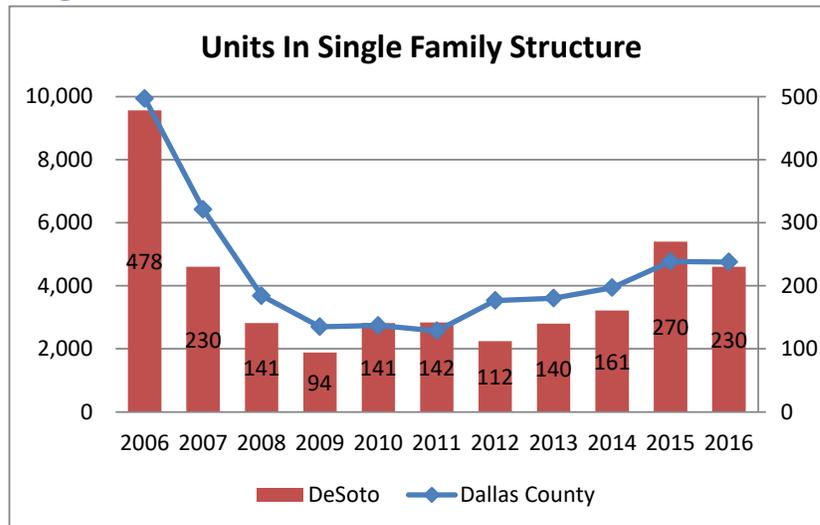
Year	Population	Change	% Change	Compound Annual Growth Rate	
1980	15,538	-	-		
1990	30,544	15,006	96.58%	6.99%	3.93%
2000	37,646	7,102	23.25%	2.11%	
2010	49,047	11,401	30.28%	2.68%	

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

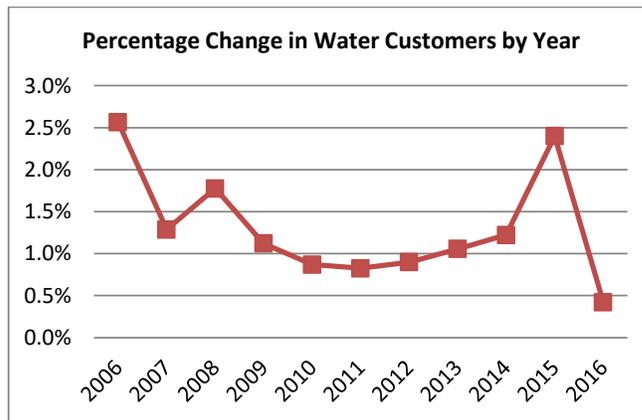


The number of new single family homes is a major indicator of growth. It provides insights about rate of potential growth in tax revenue and revenue from charges for services, franchise and utility fees.

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 230 in year 2016. The City of DeSoto new home construction has followed the Dallas County trend closely as demonstrated in the following chart.

In 2016, 230 new houses were permitted in the City, a decrease of 15% 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 2022. The growth in the city is expected to continue derived by the overall expected growth in Texas.

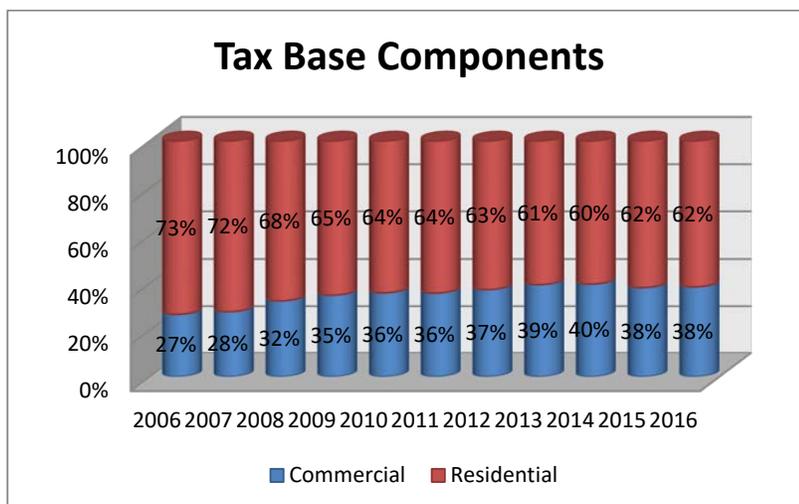
Another indicator, for expected growth in DeSoto, is the growth in number of water customers which has been in line with the increase in housing units and population growth.



Source: DeSoto Public Utility

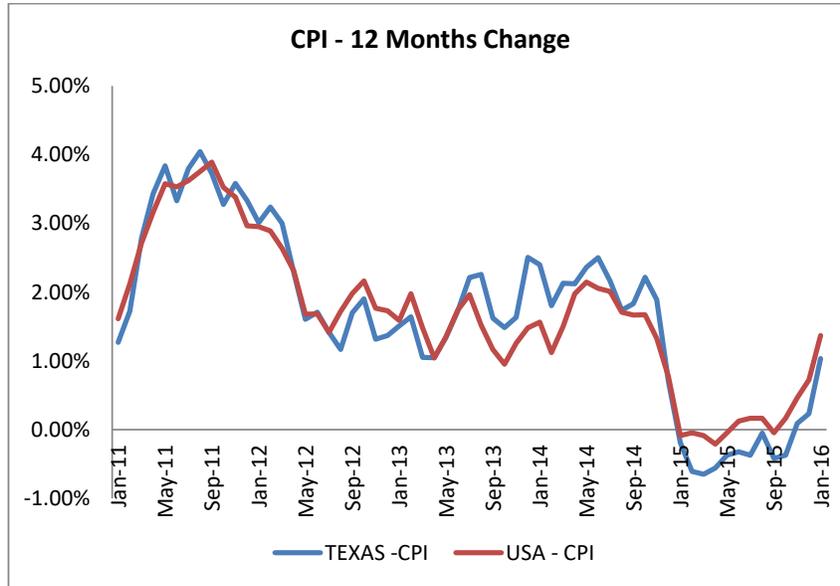
1.3 Tax Base Component:

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 2006 to 38 percent in 2016. Growth in commercial property taxable value increased by 43 percent from 2012 compared to 31 percent increase in taxable value of residential property over the same period.



1.4 Consumer Price Index - CPI

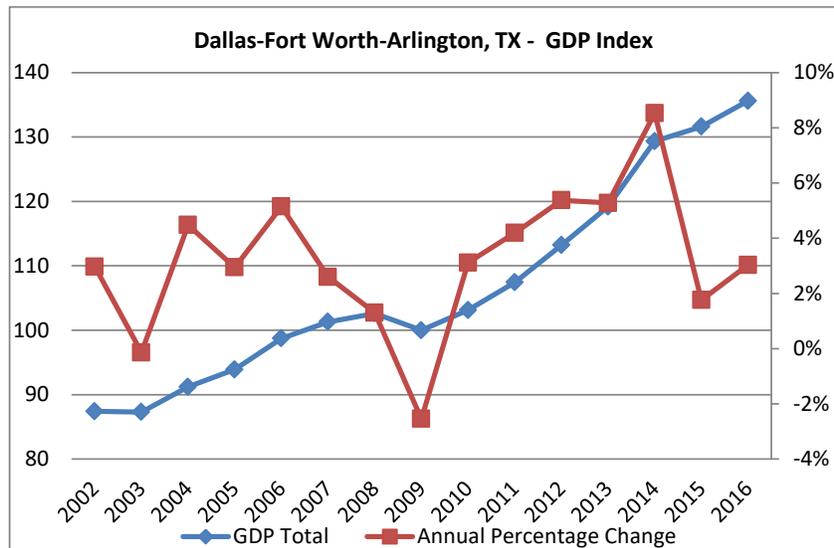
The Consumer Price Index for all urban consumers is an indication of cost of living. The change in the index from year to year is used to measure the cost of living and economic inflation. The graph below compares a 12-months percentage change in the CPI for Texas and U.S.A. The average of the five years 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.

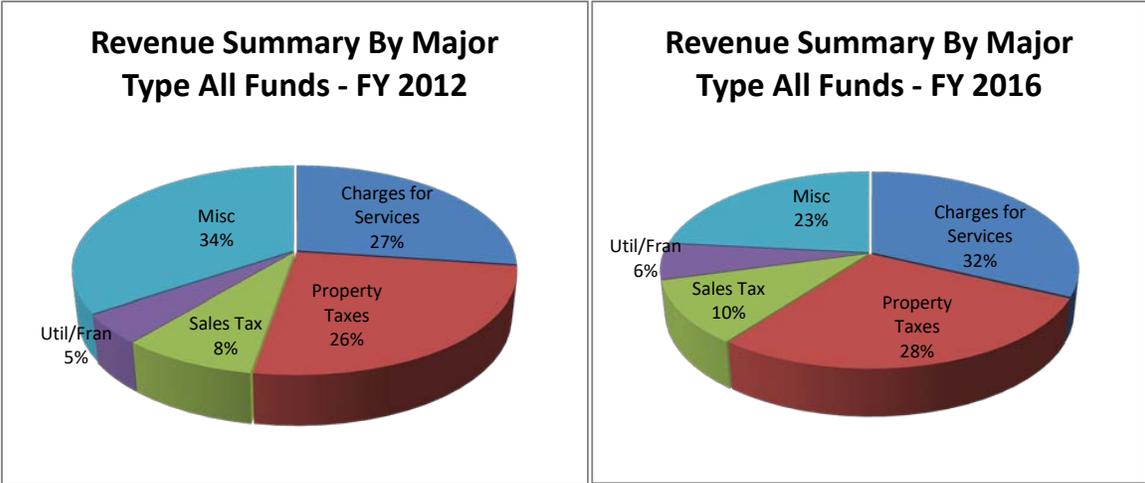
The following assumptions were used to build the forecast model:

- 1- Population growth at a steady rate of 1.5%
- 2- Tax rate has been reduced to 0.7399 and should be maintained for the next 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 \$19,425,000 in bonds in 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 FY2012 and FY2016. 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. Total revenue has increased by .68 percent from \$85,680,502 to \$86,266,894.

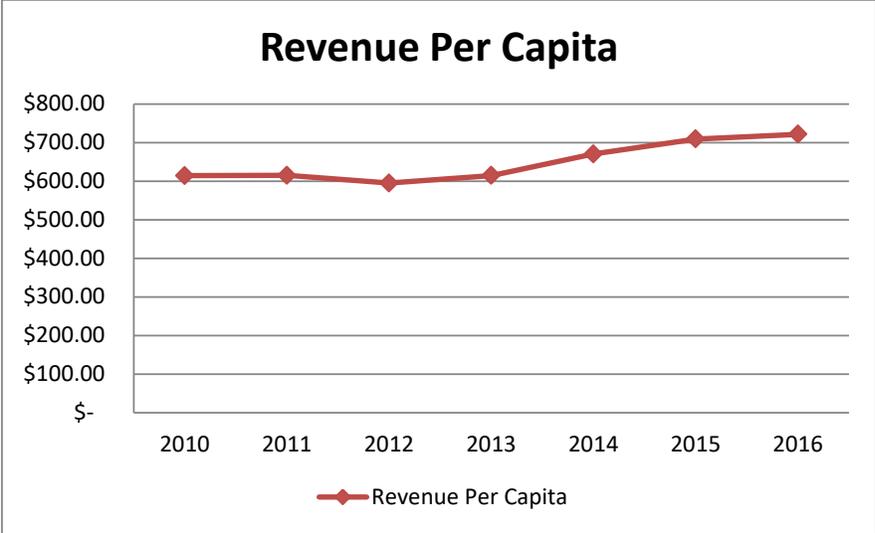
Revenue Type	FY 2012	FY 2016	Change Percentage
CHARGES FOR SERVICES	\$ 23,269,258	\$ 27,733,506	19.19%
PROPERTY TAXES	\$ 21,852,199	\$ 24,214,492	10.81%
SALES TAXES	\$ 7,157,643	\$ 9,010,120	25.88%
UTILITY FRANCHISE FEES	\$ 3,849,274	\$ 5,164,557	34.17%
MISCELLANEOUS	\$ 29,552,128	\$ 21,104,108	-31.84%
Total	\$ 85,680,502	\$ 86,266,857	.68%



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 FY2016 is positive with 16% overall increase.

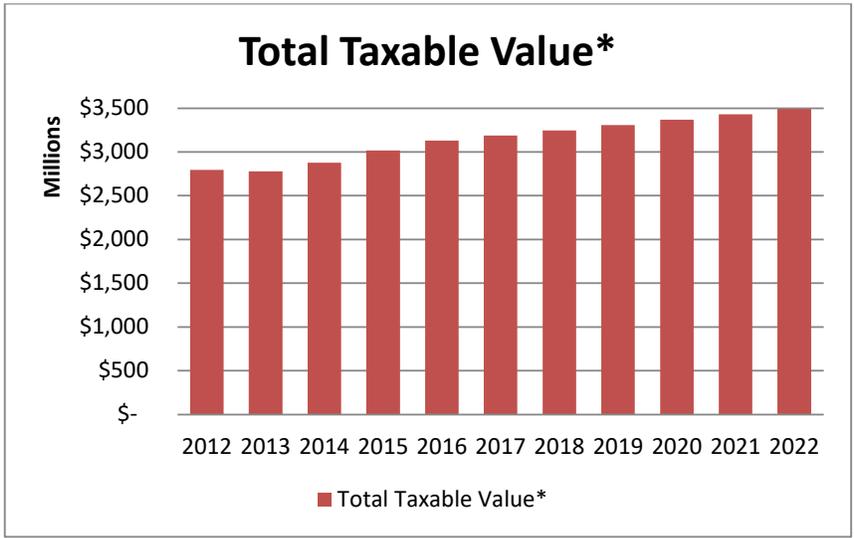
The trend is mainly affected by the change in the revenue derived from Property Tax collections. Property Tax revenue decreased because of lowered assessed valuations and Sales between FY2010 and FY 2012. This trend follows the national economic downturn and the recovery period beginning in fiscal year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



3. Revenue Elements:

3.1 Property Tax Revenue:

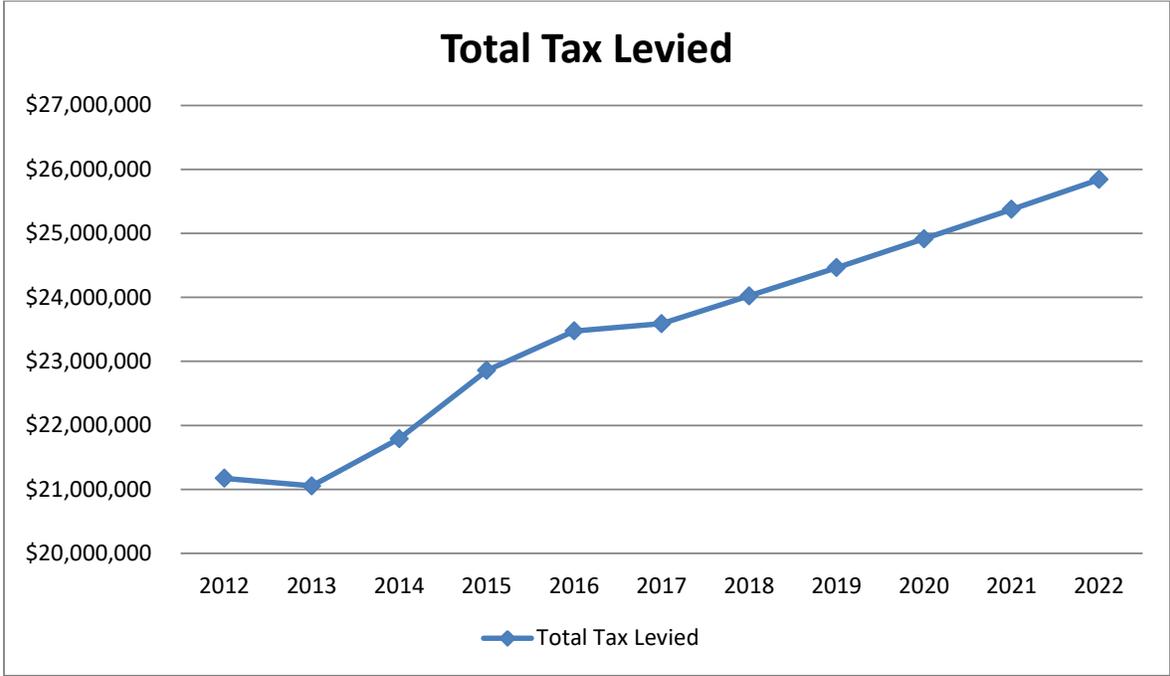
The value of property in the City of DeSoto has generally appreciated in the past 10 years by a total of \$766,136,225 rising from \$2,767,668,644 in FY 2006 to \$3,533,804,869 in FY 2016. The period between 2010 and 2013 witnessed a decline in the property value as a result of the economic downturn at the end of 2008 and 2009. The property value recovered again reaching its highest value of \$3,533,804,869 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.

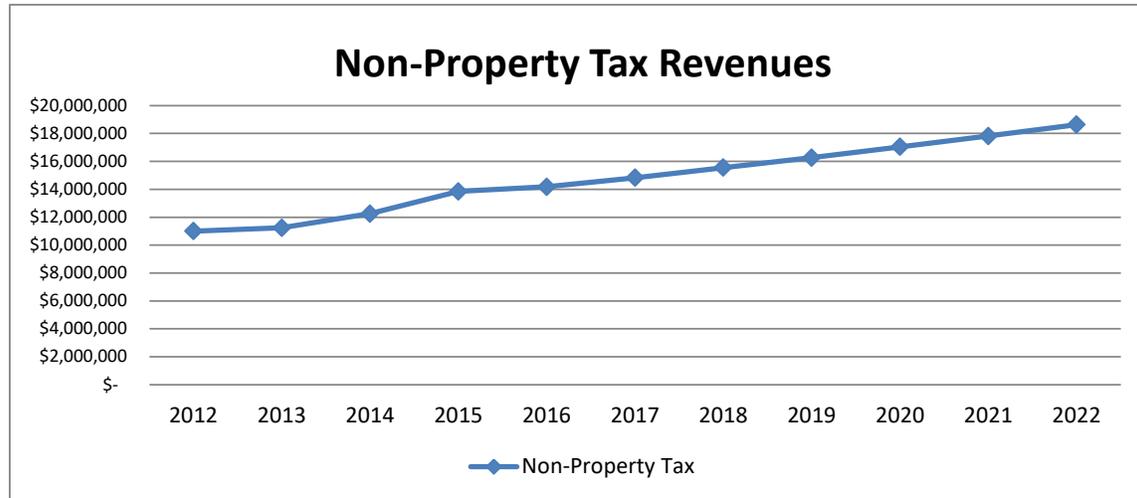
The average growth rate for the past 10-years is 1.84%. This can be used as a conservative Estimated Growth Factor (EGF) for the next five years.

Considering the city’s plan to lower the tax rate from 0.7399 to 0.7299 by FY2022, the forecasted revenue from property tax is expected to grow to \$25.8 Million in 2022.



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 \$11 M in FY2012 to \$14.2 M in FY2016 increasing by 28.8% 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:

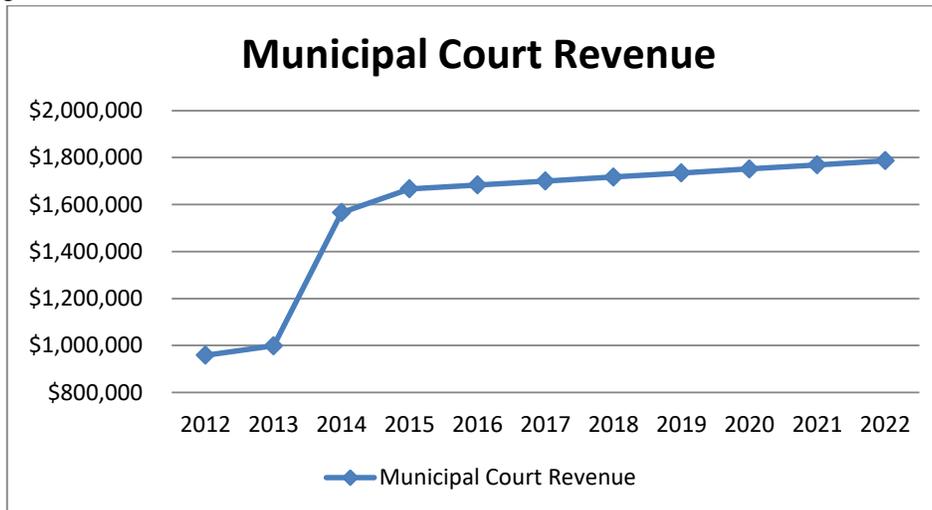
The utility franchise tax has grown over the past 10 years by 26% from its base year in 2006. As other revenue sources of the city, utility franchise tax collection dropped between FY2010 and FY2012 due to the economic recession. The average annual percentage change in franchise tax for the past 10-years 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 \$959,888 in 2016 increasing by 286% 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. 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.

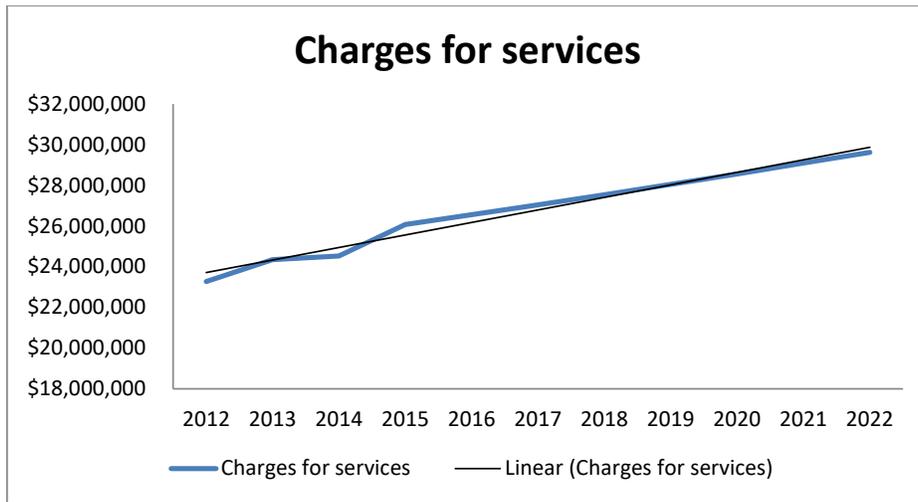
3.3 Municipal Court Revenue:

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. There was also a change in Management and staffing in Municipal Court Department. The court revenue has declined from 1,666,538 in 2015 to 1,442,173 in 2016. The court has added the following technological advances to help improve the collections of fines and cost. A new license plate reader was purchased for the Marshals office to use to help serve warrants. The court has also implemented a new “Text Message” program that sends all defendants text message reminders. These text messages also have the added convenience of giving the defendant a link to click on that takes them directly to an online payment processor. Video Conferencing is now an option for defendants to attend court online instead of traveling to DeSoto.



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.



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 \$0.225M in 2016. 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:

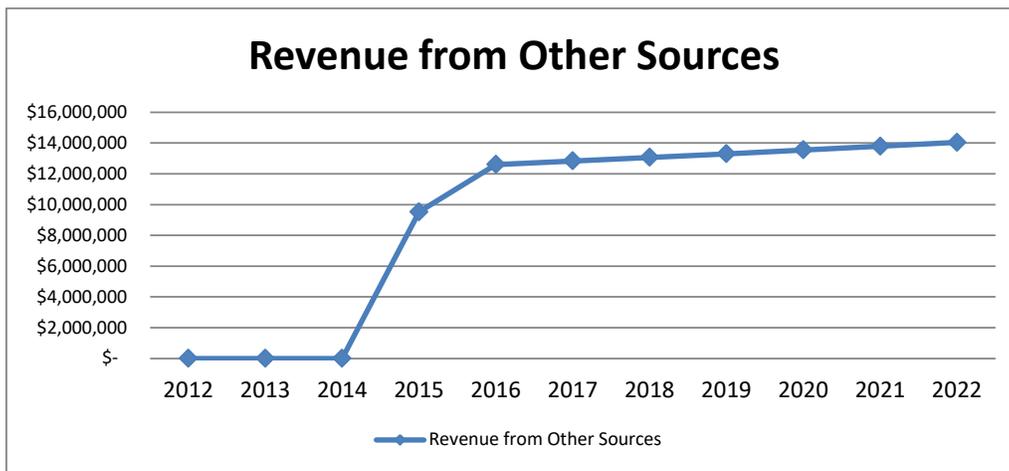
1- General Fund:

- 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.

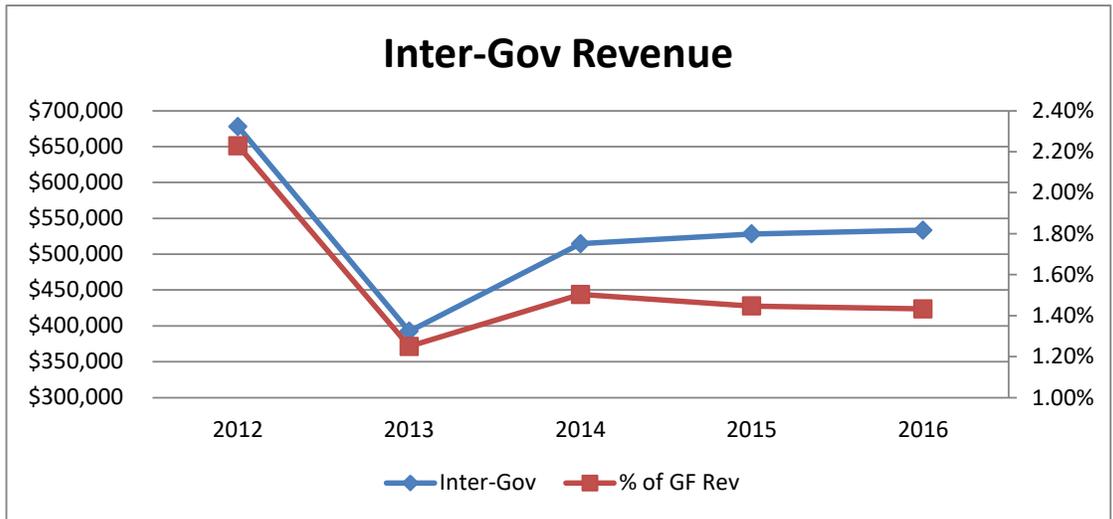
The following table summarizes the projected funding requirements for capital improvement projects and the schedule of futures bonds.

PROPOSED BOND PROJECTS - ISSUANCE PLAN - FY 2018-2022						
PROJECTS	Proposed FY18	Proposed FY19	Proposed FY20	Proposed FY21	FY22	TOTAL
<i>Total 1 Approved GO Bond Election Projects</i>	\$2,600,000	\$2,000,000	\$3,000,000	\$3,000,000	\$0	\$19,425,000
<i>Certificates of Obligation Projects</i>						
<i>Total CO Bond Projects</i>	\$2,450,000	\$4,550,000	\$1,500,000	\$3,000,000	\$2,500,000	\$27,005,000
TOTAL BOND PROJECTS	\$5,050,000	\$6,550,000	\$4,500,000	\$6,000,000	\$2,500,000	\$46,430,000



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 2.3% of the total General Fund revenue.



4. Summary of Revenue Forecast

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

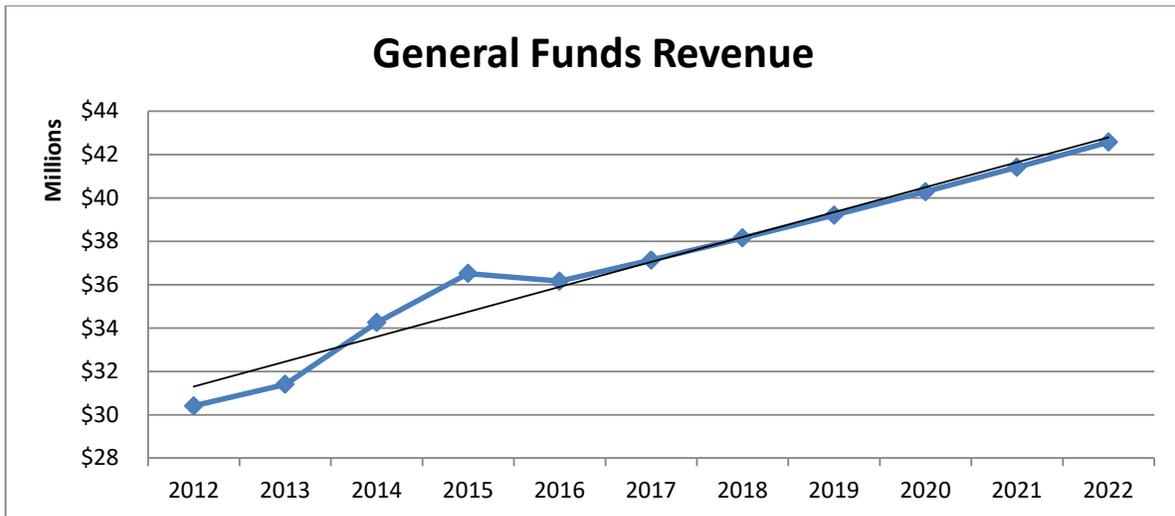
- Historical Growth Rate – The cumulative annual rate of growth for the past five years, FY2012-through FY2016.
- Projected Growth Rate – The cumulative annual rate of growth projected for the current five-year forecast, FY2016 through FY2022.

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 \$5.75 Million between FY2012 and FY2016 marking \$36,155,461 in 2016 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.

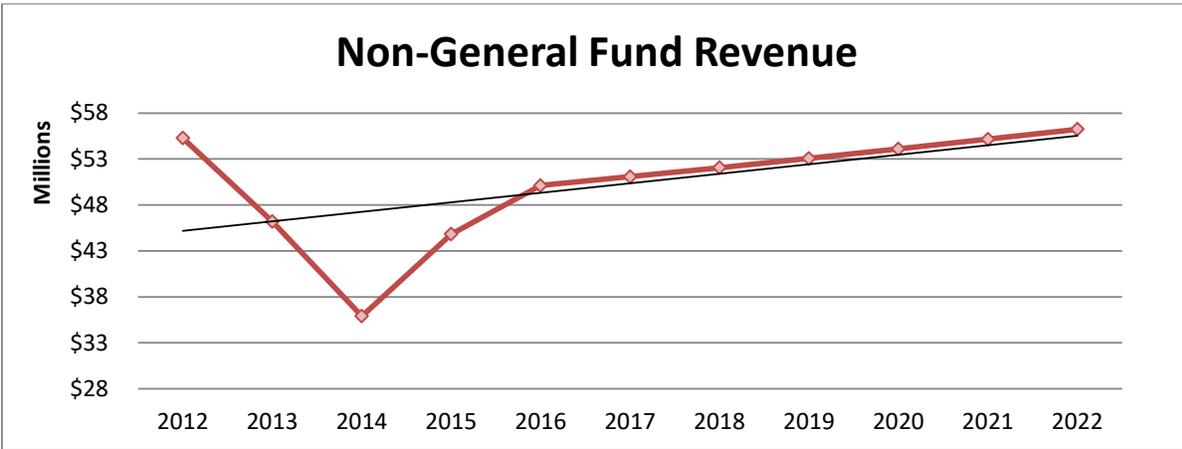
Revenue from General Fund Sources												
Revenue Source	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	EGF
Inter-Governmental	\$ 677,701	\$ 392,402	\$ 514,680	\$ 528,205	\$ 549,279	\$ 554,772	\$ 560,319	\$ 565,923	\$ 571,582	\$ 577,298	\$ 583,071	1.00%
Property Tax	\$14,774,132	\$15,286,002	\$15,959,378	\$16,541,609	\$16,880,059	\$17,190,652	\$17,506,960	\$17,829,088	\$18,157,143	\$18,491,235	\$18,831,474	1.84%
Non Prop. Tax	\$ 9,808,787	\$10,006,699	\$10,923,138	\$12,371,779	\$11,563,855	\$12,109,668	\$12,681,245	\$13,279,800	\$13,906,606	\$14,562,998	\$15,250,371	4.72%
Permits and Fees	\$ 823,229	\$ 871,691	\$ 1,248,422	\$ 1,301,283	\$ 1,280,155	\$ 1,322,144	\$ 1,365,510	\$ 1,410,299	\$ 1,456,557	\$ 1,504,332	\$ 1,553,674	3.28%
Municipal Court	\$ 889,401	\$ 932,688	\$ 1,444,240	\$ 1,576,624	\$ 1,358,874	\$ 1,372,462	\$ 1,386,187	\$ 1,400,049	\$ 1,414,049	\$ 1,428,190	\$ 1,442,472	1.00%
Charges for services	\$ 1,429,425	\$ 1,593,498	\$ 1,677,826	\$ 1,984,854	\$ 2,135,561	\$ 2,174,001	\$ 2,213,133	\$ 2,252,969	\$ 2,293,523	\$ 2,334,806	\$ 2,376,833	1.80%
Earnings on Investments	\$ 25,655	\$ 38,542	\$ 38,486	\$ 79,928	\$ 99,815	\$ 100,314	\$ 100,815	\$ 101,320	\$ 101,826	\$ 102,335	\$ 102,847	0.50%
Contributions/donations	\$ 1,566	\$ 14,697	\$ 16,717	\$ 14,765	\$ 16,267	\$ 16,267	\$ 16,267	\$ 16,267	\$ 16,267	\$ 16,267	\$ 16,267	0.00%
Other	\$ 1,977,073	\$ 2,264,566	\$ 2,420,932	\$ 2,111,310	\$ 2,271,597	\$ 2,294,313	\$ 2,317,256	\$ 2,340,429	\$ 2,363,833	\$ 2,387,471	\$ 2,411,346	1.00%
Total	\$30,406,968	\$31,400,785	\$34,243,819	\$36,510,358	\$36,155,461	\$37,134,593	\$38,147,693	\$39,196,143	\$40,281,386	\$41,404,932	\$42,568,354	
Growth % In GF Revenue	0.81%	3.16%	8.30%	6.21%	-0.98%	2.64%	2.66%	2.67%	2.69%	2.71%	2.73%	

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	EGF
Inter-Governmental	\$ 3,475,722	\$ 3,844,263	\$ 4,407,523	\$ 4,674,457	\$ 3,862,685	\$ 3,901,312	\$ 3,940,325	\$ 3,979,729	\$ 4,019,526	\$ 4,059,721	\$ 4,100,318	1.00%
Property Tax	\$ 7,078,068	\$ 6,671,119	\$ 6,545,405	\$ 6,793,998	\$ 7,334,433	\$ 7,469,387	\$ 7,606,823	\$ 7,746,789	\$ 7,889,330	\$ 8,034,493	\$ 8,182,328	1.84%
Non Prop. Tax	\$ 1,198,130	\$ 1,232,878	\$ 1,336,398	\$ 1,481,187	\$ 2,610,822	\$ 2,734,052	\$ 2,863,100	\$ 2,998,238	\$ 3,139,755	\$ 3,287,951	\$ 3,443,143	4.72%
Municipal Court	\$ 69,133	\$ 65,725	\$ 121,625	\$ 89,914	\$ 83,299	\$ 84,132	\$ 84,973	\$ 85,823	\$ 86,681	\$ 87,548	\$ 88,424	1.00%
Charges for services	\$ 21,839,832	\$ 22,758,939	\$ 22,841,887	\$ 24,188,176	\$ 25,597,945	\$ 26,058,708	\$ 26,527,765	\$ 27,005,264	\$ 27,491,359	\$ 27,986,204	\$ 28,489,955	1.80%
Earnings on Investments	\$ 92,737	\$ 106,809	\$ 98,639	\$ 144,060	\$ 203,264	\$ 204,280	\$ 205,302	\$ 206,328	\$ 207,360	\$ 208,397	\$ 209,439	0.50%
Contributions/donations	\$ 32,531	\$ 143,301	\$ 47,703	\$ 42,285	\$ 89,001	\$ 89,001	\$ 89,001	\$ 89,001	\$ 89,001	\$ 89,001	\$ 89,001	0.00%
Other	\$ 21,487,382	\$ 11,390,041	\$ 504,159	\$ 7,409,186	\$ 10,329,984	\$ 10,536,584	\$ 10,747,316	\$ 10,962,262	\$ 11,181,507	\$ 11,405,137	\$ 11,633,240	2.00%
Total	\$ 55,273,535	\$ 46,213,074	\$ 35,903,337	\$ 44,823,264	\$ 50,111,433	\$ 51,077,456	\$ 52,064,605	\$ 53,073,434	\$ 54,104,519	\$ 55,158,452	\$ 56,235,847	1.80%



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GENERAL



FUND

CITY OF DESOTO

**GENERAL FUND
101 - 102**

SUMMARY

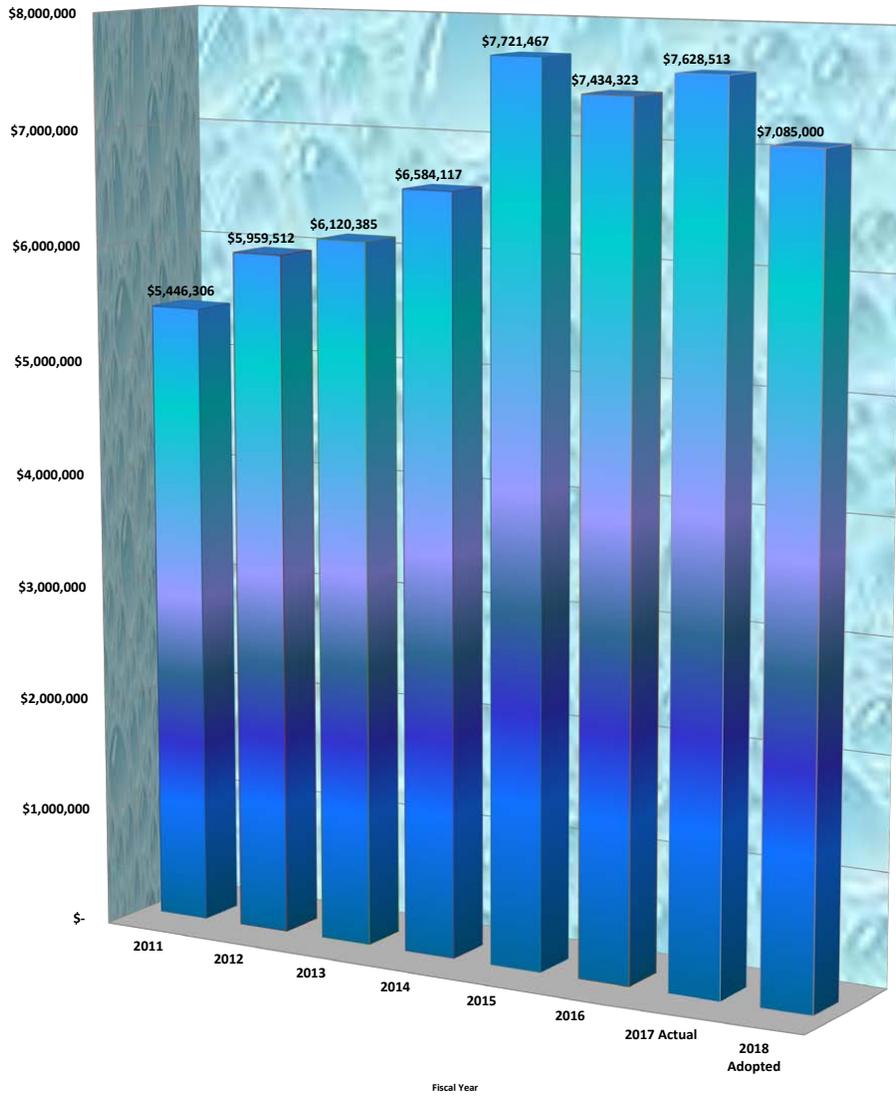
LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2016	2017	2017	2018	2019
FUND BALANCE-BEGINNING	\$13,281,517	\$14,349,864	\$14,349,864	\$13,223,533	\$ 11,647,756
REVENUES					
PROPERTY TAXES	\$16,880,059	\$18,045,887	\$18,529,249	\$19,903,278	\$20,030,594
FRANCHISE FEES	\$4,129,531	\$3,902,290	\$3,902,290	\$4,006,719	\$4,006,719
SALES TAXES	\$7,434,323	\$7,085,000	\$7,005,535	\$7,085,000	\$7,085,000
LICENSES & PERMITS	\$1,280,155	\$954,150	\$1,403,945	\$929,150	\$1,004,150
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837	\$1,871,837
FINES & FORFEITURES	\$1,358,874	\$1,382,000	\$1,318,000	\$1,284,000	\$1,380,000
INTERGOVERNMENTAL	\$549,279	\$456,550	\$489,269	\$466,550	\$456,550
INTEREST REVENUES	\$99,815	\$50,300	\$111,300	\$50,300	\$60,300
CHARGES FOR SERVICES	\$1,849,831	\$1,543,000	\$1,908,000	\$1,549,000	\$1,549,000
RECREATION FEES	\$285,730	\$245,750	\$286,500	\$245,750	\$245,750
MISCELLANEOUS	\$416,027	\$838,200	\$666,723	\$317,200	\$317,200
INTERFUND TRANSFERS	\$50,979	\$37,500	\$37,500	\$37,500	\$37,500
SOURCES	\$36,206,439	\$36,412,464	\$37,530,148	\$37,746,284	\$38,044,600
TOTAL AVAILABLE RESOURCES	\$ 49,487,956	\$ 50,762,328	\$ 51,880,012	\$ 50,969,817	\$49,692,356
APPROPRIATIONS					
PERSONNEL	\$22,598,443	\$24,092,562	\$24,218,986	\$25,589,595	\$25,941,633
SUPPLIES	\$857,252	\$1,082,429	\$1,018,287	\$1,138,036	\$1,091,678
SERVICES & PROFESSIONAL FEES	\$5,057,386	\$5,925,878	\$5,586,942	\$5,645,189	\$5,601,228
CAPITAL OUTLAY	\$32,213	\$541,379	\$390,120	\$232,230	\$93,403
TRANSFERS TO OTHER FUNDS	\$4,357,574	\$4,968,674	\$4,964,874	\$4,766,037	\$5,243,559
DEBT SERVICE	\$54,715	\$50,907	\$50,907	\$45,975	\$46,913
OPERATING EXPENDITURES	\$32,957,584	\$36,661,829	\$36,230,117	\$37,417,062	\$38,018,413
USES OF FUND BALANCE					
FICA EXP.-EMPLOYER	\$10,241	\$0	\$1,605	\$0	\$0
WORKER'S COMPENSATION	\$824	\$0	\$92	\$0	\$0
TMRS-EMPLOYER	\$12,399	\$0	\$0	\$0	\$0
FINAL BENEFIT PAY EXPENSE	\$117,746	\$0	\$0	\$0	\$0
REPAIR & MAINTENANCE	\$52,818	\$0	\$0	\$0	\$0
CONSULTANT SERVICES	\$68,955	\$0	\$0	\$0	\$0
TEX-21 INITIATIVE	\$0	\$0	\$0	\$5,000	\$0
CLAIMS/LITIGATION EXP.	\$40,613	\$0	\$0	\$0	\$0
SUMMER INTERN PROGRAM	\$16,120	\$16,000	\$16,000	\$40,000	\$40,000
BUSINESS GRANTS	\$20,379	\$28,325	\$28,325	\$0	\$0
CAPITAL OUTLAY	\$59,653	\$110,000	\$90,340	\$110,000	\$0
TRANS TO 412 ELECTRONIC EQUIP	\$500,000	\$500,000	\$500,000	\$500,000	\$0
TRANS TO 417 PARK LAND DEDICAT	\$1,030,761	\$540,000	\$540,000	\$0	\$0
TRANS TO 479-GEN CAPITAL CITY	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0
TRANS TO 108-STABILIZATION FD	\$250,000	\$250,000	\$250,000	\$250,000	\$750,000
TOTAL USES OF FUND BALANCE	\$2,180,508	\$2,444,325	\$2,426,362	\$1,905,000	\$790,000
TOTAL APPROPRIATIONS	\$35,138,092	\$39,106,154	\$38,656,479	\$39,322,062	\$38,808,413
FUND BALANCE-ENDING	\$14,349,864	\$11,656,174	\$13,223,533	\$11,647,756	\$10,883,943
Reserve Requirement - 60 days of Expenditures	5,417,685	6,026,602	5,955,636	6,150,750	6,249,602
Reserve Requirement %	16%	16%	16%	16%	16%
Amount over/(under) Reserve Requirement	8,932,179	5,629,572	7,267,898	5,497,006	4,634,341
Actual # days covered	159	116	133	114	104
Actual Total Reserve %	44%	32%	36%	31%	29%



<u>Fiscal Yr</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
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
2018	0.54000	0.19990	0.73990

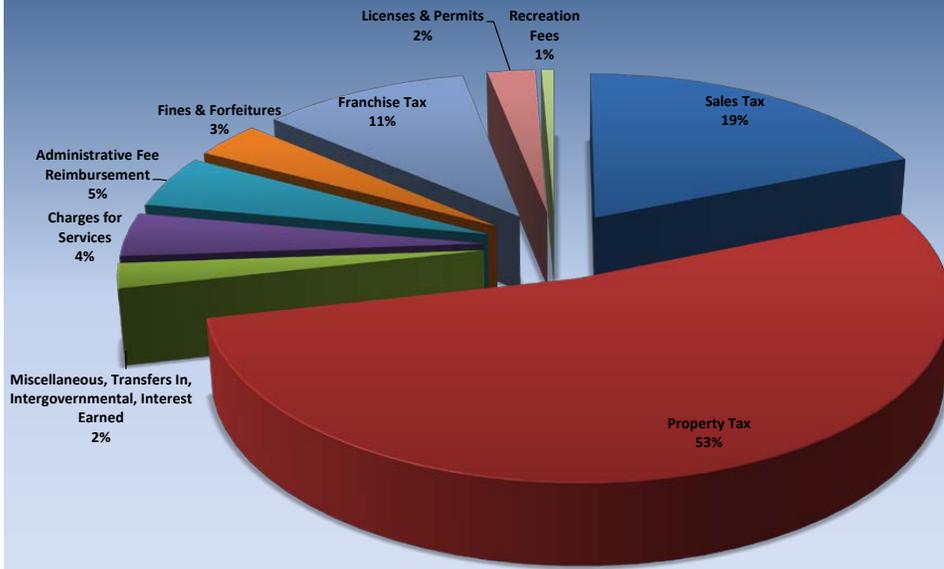
The General Fund FY 2018 tax rate of 54.00 cents per \$100 valuation for Maintenance and Operations will increase by .0051 cents per \$100 valuation when compared to the FY 2017 tax rate. The Debt Service Fund Proposed FY 2018 tax rate of 19.99 cents per \$100 valuation for principal and interest payments on bonded debt will decrease by 1.01 cents per \$100 valuation as compared to the FY 2017 tax rate.

General Fund Sales Tax History



<u>Fiscal Year</u>	<u>Sales Tax</u>
2011	\$ 5,446,306
2012	\$ 5,959,512
2013	\$ 6,120,385
2014	\$ 6,584,117
2015	\$ 7,721,467
2016	\$ 7,434,323
2017 Actual	\$ 7,628,513
2018 Adopted	\$ 7,085,000

General Fund Revenues Total Budget
\$37,746,284



FY 2018

CITY OF DESOTO
GENERAL FUND
101 - 102
REVENUES BY CATEGORY

LINE ITEM	Actual FY	Budget FY	Projected FY	Adopted FY	Planning FY
REVENUES	2016	2017	2017	2018	2019
FRANCHISE-ELECTRIC UTILITIES	\$1,495,929	\$1,465,000	\$1,465,000	\$1,465,000	\$1,465,000
FRANCHISE-NATURAL GAS UTILITY	\$443,206	\$450,000	\$450,000	\$450,000	\$450,000
FRANCHISE-TELEPHONE UTILITIES	\$257,225	\$250,000	\$250,000	\$250,000	\$250,000
FRANCHISE-CABLE TELEVISION	\$827,452	\$775,000	\$775,000	\$736,000	\$736,000
FRANCHISE-W & S UTILITIES(502)	\$1,105,719	\$962,290	\$962,290	\$1,105,719	\$1,105,719
E911 REVENUE-DESOTO	\$0	\$0	\$0	\$0	\$0
FRANCHISE FEES	\$4,129,531	\$3,902,290	\$3,902,290	\$4,006,719	\$4,006,719
CURRENT TAXES	\$16,685,391	\$17,989,952	\$18,467,305	\$19,969,734	\$19,977,050
PROPERTY TAX CONTRA	(\$910,071)	(\$902,609)	(\$902,600)	(\$975,000)	(\$875,000)
PAYMENT IN LIEU OF PROP. TAXES	\$688,544	\$688,544	\$688,544	\$688,544	\$688,544
DELINQUENT TAXES	\$299,865	\$165,000	\$165,000	\$120,000	\$140,000
PENALTIES & INTEREST	\$116,330	\$105,000	\$111,000	\$100,000	\$100,000
PROPERTY TAXES	\$16,880,059	\$18,045,887	\$18,529,249	\$19,903,278	\$20,030,594
SALES TAX	\$5,892,135	\$5,750,000	\$5,750,000	\$5,750,000	\$5,750,000
SALES TAX CONTRA	(\$1,447,304)	(\$1,450,000)	(\$1,566,465)	(\$1,450,000)	(\$1,450,000)
MIXED DRINK TAX	\$43,425	\$35,000	\$42,000	\$35,000	\$35,000
SALES TAX FOR PROP TAX REDUCT.	\$2,946,067	\$2,750,000	\$2,780,000	\$2,750,000	\$2,750,000
SALES TAX	\$7,434,323	\$7,085,000	\$7,005,535	\$7,085,000	\$7,085,000
BUILDING PERMITS	\$913,928	\$700,000	\$974,000	\$650,000	\$700,000
MULTI-DWELLING INSPECT FEES	\$0	\$0	\$0	\$0	\$0
DEVELOPMENT PERMIT FEES	\$105,274	\$60,000	\$130,000	\$60,000	\$70,000
ROW PERMITS	\$0	\$0	\$0	\$0	\$0
BEVERAGE PERMITS & FEES	\$5,085	\$150	\$5,695	\$150	\$150
ALARM PERMIT LATE FEES	\$0	\$0	\$0	\$0	\$0
ALARM PERMITS REVENUE	\$235,377	\$180,000	\$264,000	\$200,000	\$215,000
CREDIT ACCESS BUSINESS REG	\$0	\$0	\$0	\$0	\$0
PRIVATE AMBULANCE PERMIT	\$0	\$0	\$1,250	\$0	\$0
ZONING & APPLICATION FEES	\$20,491	\$14,000	\$27,000	\$19,000	\$19,000
BOARDING FACILITY PERMIT	\$0	\$0	\$2,000	\$0	\$0
LICENSES & PERMITS	\$1,280,155	\$954,150	\$1,403,945	\$929,150	\$1,004,150
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	\$1,263,770	\$1,300,000	\$1,227,000	\$1,200,000	\$1,300,000
COURT TAX RETAINAGE	\$59,583	\$50,000	\$53,000	\$50,000	\$50,000
VEHICLE STORAGE & IMP FEES	\$27,645	\$22,000	\$32,000	\$24,000	\$20,000
LIBRARY FINES	\$7,874	\$10,000	\$6,000	\$10,000	\$10,000
FINES & FORFEITURES	\$1,358,874	\$1,382,000	\$1,318,000	\$1,284,000	\$1,380,000
INTERGOVERNMENTAL REVENUE	\$60,621	\$65,000	\$94,389	\$75,000	\$65,000
INTERGOVERNMENTAL REIMBURSE	\$68,542	\$91,800	\$93,130	\$91,800	\$91,800
INTERGOV'T REIMBURSE-LIBRARY	\$5,750	\$3,750	\$5,750	\$3,750	\$3,750
INTERGOV'T REIMBURSE-COURT	\$0	\$26,000	\$26,000	\$26,000	\$26,000
FEMA REIMBURSEMENT	\$147,904	\$0	\$0	\$0	\$0
INTERGOVT-DESOTO ISD	\$266,462	\$270,000	\$270,000	\$270,000	\$270,000
INTERGOVERNMENTAL	\$549,279	\$456,550	\$489,269	\$466,550	\$456,550

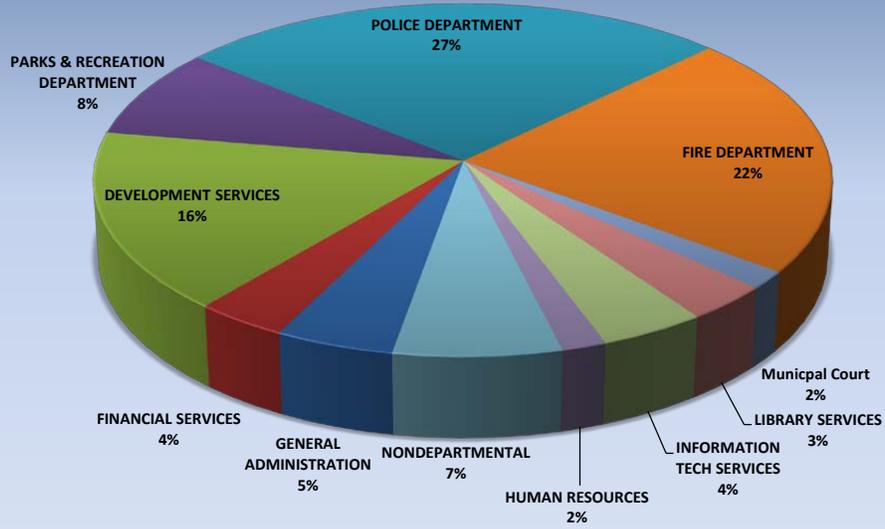
REVENUES BY CATEGORY

LINE ITEM	Actual FY	Budget FY	Projected FY	Adopted FY	Planning FY
REVENUES	2016	2017	2017	2018	2019
INTEREST REVENUE	\$99,619	\$50,300	\$111,300	\$50,300	\$60,300
NET(INC)/DEC FMV-INVESTMENTS	\$196	\$0	\$0	\$0	\$0
INTEREST/FMV REVENUE	\$99,815	\$50,300	\$111,300	\$50,300	\$60,300
FIRE & AMBULANCE RUNS	\$25,220	\$20,000	\$22,000	\$20,000	\$20,000
AMBULANCE SERVICE CHARGE	\$1,539,306	\$1,280,000	\$1,600,000	\$1,315,000	\$1,315,000
FIRE PREVENTION INSPECTIONS	\$16,014	\$7,500	\$18,000	\$7,500	\$7,500
LIBRARY INTERNET PRINTING	\$14,842	\$15,000	\$15,000	\$15,000	\$15,000
MOWING REVENUE	\$201,421	\$170,000	\$200,000	\$120,000	\$120,000
HEALTH INSPECTIONS	\$53,027	\$50,000	\$53,000	\$50,000	\$50,000
MAPS & PUBLICATIONS	\$0	\$500	\$0	\$500	\$500
CHARGES FOR SERVICES	\$1,849,831	\$1,543,000	\$1,908,000	\$1,549,000	\$1,549,000
PAVILION RENTAL	\$15,385	\$10,000	\$18,000	\$10,000	\$10,000
LINEN SERVICE FEES	\$11,226	\$7,500	\$9,000	\$7,500	\$7,500
RECREATION ID CARDS	\$0	\$750	\$0	\$750	\$750
POOL RENTALS	\$4,844	\$10,200	\$4,700	\$10,200	\$10,200
SWIM LESSONS	\$24,900	\$23,200	\$27,800	\$23,200	\$23,200
CONCESSION REVENUE	\$0	\$2,600	\$0	\$2,600	\$2,600
SWIM POOL DAILY ADMISSION	\$49,717	\$48,000	\$57,000	\$48,000	\$48,000
CIVIC CENTER REVENUES	\$165,338	\$125,000	\$156,000	\$125,000	\$125,000
GRIMES PARK FACILITY REVENUE	\$0	\$3,500	\$0	\$3,500	\$3,500
RECREATION PASSES	\$14,320	\$15,000	\$14,000	\$15,000	\$15,000
RECREATION FEES	\$285,730	\$245,750	\$286,500	\$245,750	\$245,750
DONATIONS/SPONSORSHIPS	\$4,858	\$0	\$2,000	\$0	\$0
CONTRIBUTIONS-USP	\$11,410	\$11,000	\$10,423	\$0	\$0
MISC REVENUE-INSURANCE REFUND	\$0	\$0	\$0	\$0	\$0
MISC REVENUE-INSURANCE REIMBUR	\$164,881	\$585,000	\$362,000	\$75,000	\$75,000
MISCELLANEOUS REVENUE	\$41,498	\$75,000	\$113,000	\$75,000	\$75,000
FINANCE ADMIN FEE-111 SWRCC	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
FILING FEE FOR CANDIDATES	\$200	\$200	\$300	\$200	\$200
OPEN RECORDS REVENUE	\$1,238	\$0	\$0	\$0	\$0
REVENUE FROM LEASE/RENT	\$102,096	\$95,000	\$107,000	\$95,000	\$95,000
AUCTION PROCEEDS	\$62,847	\$45,000	\$45,000	\$45,000	\$45,000
REBATE FROM UTILITIES	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$416,027	\$838,200	\$666,723	\$317,200	\$317,200
TRANS FROM 103-PAYROLL FUND	\$14,679	\$0	\$0	\$0	\$0
TRANS FROM 226-COURT SECURITY	\$10,000	\$11,200	\$11,200	\$11,200	\$11,200
TRANS FROM 305-DEBT SERVICE	\$26,300	\$26,300	\$26,300	\$26,300	\$26,300
INTERFUND TRANSFERS	\$50,979	\$37,500	\$37,500	\$37,500	\$37,500
TOTAL REVENUES	\$36,206,439	\$36,412,464	\$37,530,148	\$37,746,284	\$38,044,600



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**General Fund Operating Expenditures Total Budget
\$37,417,062*
(*excludes use of fund balance)**



CITY OF DESOTO

**GENERAL FUND
101 - 102**

EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY	Budget FY	Projected FY	Adopted FY	Planning FY
	2016	2017	2017	2018	2019
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	\$212,900	\$237,257	\$228,925	\$232,369	\$231,622
RECORDS MANAGEMENT	\$52,626	\$63,794	\$62,859	\$64,142	\$64,654
CITY MANAGER'S OFFICE	\$589,222	\$605,017	\$606,537	\$840,514	\$870,639
COMM INITIATIVES	\$208,719	\$220,663	\$218,452	\$238,190	\$240,448
ENVIRONMENTAL HEALTH	\$139,958	\$153,366	\$153,236	\$228,493	\$238,703
ACTION CENTER	\$143,917	\$182,049	\$177,928	\$156,505	\$157,558
TOTAL	\$1,347,342	\$1,462,146	\$1,447,937	\$1,760,213	\$1,803,624
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	\$943,117	\$1,027,209	\$1,036,119	\$1,099,491	\$1,096,604
PURCHASING	\$126,528	\$239,035	\$227,725	\$269,015	\$268,543
TOTAL	\$1,069,646	\$1,266,244	\$1,263,844	\$1,368,506	\$1,365,147
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	\$529,776	\$702,831	\$652,668	\$635,718	\$625,414
BUILDING INSPECTIONS	\$519,798	\$583,425	\$478,445	\$490,839	\$486,934
PLANNING & ZONING	\$216,290	\$229,706	\$229,731	\$241,436	\$237,891
STREET MAINTENANCE	\$2,444,255	\$2,520,037	\$2,532,357	\$2,378,467	\$2,580,708
EQUIPMENT SERVICES	\$660,555	\$711,131	\$685,906	\$761,275	\$763,981
FACILITY MANAGEMENT SERVICES	\$1,599,474	\$1,652,527	\$1,617,027	\$1,667,751	\$1,991,511
TOTAL	\$5,970,149	\$6,399,657	\$6,196,134	\$6,175,486	\$6,686,439
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	\$1,365,259	\$1,612,169	\$1,613,435	\$1,601,412	\$1,658,353
SENIOR CENTER	\$235,032	\$244,792	\$247,742	\$265,197	\$350,798
RECREATION & CIVIC CENTER	\$871,088	\$973,141	\$961,641	\$1,019,726	\$994,376
SEASONAL PROGRAMS	\$52,487	\$75,000	\$74,840	\$74,710	\$74,710
AQUATICS	\$149,219	\$131,739	\$131,739	\$132,141	\$132,141
TOTAL	\$2,673,085	\$3,036,841	\$3,029,397	\$3,093,186	\$3,210,378
POLICE DEPARTMENT					
POLICE OPERATIONS	\$8,032,352	\$8,520,874	\$8,570,308	\$8,737,160	\$8,841,248
ANIMAL CONTROL	\$402,225	\$391,299	\$391,299	\$445,936	\$413,848
CODE ENFORCEMENT	\$260,019	\$291,194	\$287,019	\$347,490	\$322,912
SCHOOL RESOURCE OFFICERS	\$491,896	\$445,933	\$445,933	\$513,878	\$518,749
TOTAL	\$9,186,492	\$9,649,300	\$9,694,559	\$10,044,464	\$10,096,757
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	\$7,371,498	\$8,214,857	\$8,162,330	\$8,379,339	\$8,378,703
FIRE PREVENTION	\$6,849	\$15,290	\$10,719	\$10,294	\$10,294
TOTAL	\$7,378,348	\$8,230,147	\$8,173,049	\$8,389,633	\$8,388,997
MUNICIPAL COURT	\$479,588	\$585,835	\$585,035	\$610,337	\$625,278
LIBRARY SERVICES	\$982,938	\$1,164,621	\$1,164,621	\$1,256,441	\$1,264,146
INFORMATION TECHNOLOGY					
INFORMATION TECH SERVICES	\$987,363	\$1,212,058	\$1,209,758	\$1,465,772	\$1,346,547
GIS GEOGRAPHIC INFO SYSTEM	\$0	\$0	\$0	\$102,754	\$113,319
TOTAL	\$987,363	\$1,212,058	\$1,209,758	\$1,568,526	\$1,459,866
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	\$476,874	\$513,286	\$519,286	\$594,355	\$599,573
CIVIL SERVICE	\$68,602	\$83,076	\$46,676	\$69,825	\$68,976
TOTAL	\$545,476	\$596,362	\$565,962	\$664,180	\$668,549
NONDEPARTMENTAL	\$2,337,159	\$3,058,618	\$2,899,821	\$2,486,090	\$2,449,233
OPERATING EXPENDITURES	\$32,957,584	\$36,661,829	\$36,230,117	\$37,417,062	\$38,018,413
USE OF FUND BALANCE	\$2,180,508	\$2,444,325	\$2,426,362	\$1,905,000	\$790,000
TOTAL EXPENDITURES	\$35,138,092	\$39,106,154	\$38,656,479	\$39,322,062	\$38,808,413

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**



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CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$1,104,401	\$1,131,774	\$1,131,774	\$1,424,259	\$1,487,281
SUPPLIES	\$17,518	\$27,651	\$25,708	\$38,262	\$25,909
SERVICES & PROFESSIONAL FEES	\$199,422	\$277,721	\$265,455	\$297,692	\$290,434
TRANSFERS	\$26,000	\$25,000	\$25,000	\$0	\$0
TOTAL	\$1,347,342	\$1,462,146	\$1,447,937	\$1,760,213	\$1,803,624

PERSONNEL:

Full Time	10	10	10	13	13
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GENERAL ADMINISTRATION

CITY COUNCIL / CITY SECRETARY

Program 101-001-010

- ❖ The City Council serves as legislative and policymaking body of the City, approves the annual City budget and sets the property tax rate; appoints board and commission members, and adopts ordinances and resolutions.
- ❖ The City Secretary posts public meeting notices, attends and records all City Council Meetings, and administers elections.

RECORDS MANAGEMENT

Program 101-001-011

- ❖ Administers the State-mandated Records Management Program; and,
- ❖ 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				
<p>The City of DeSoto is a Home Rule Municipality functioning as a Council-Mayor form of government. The latest Home Rule Charter was adopted on May 12, 2012. The City Council is composed of seven members: a Mayor, elected at large, and six councilmembers. Members of the City Council shall be elected by place. The City Council appoints the City Manager, the City Attorney, the Municipal Court Judge, City Secretary and all Boards and Commission members. The City Council sets policy and establishes all Ordinances. The City Secretary is responsible for recording, publishing, indexing, and maintaining City Council minutes, Ordinances, Resolutions and other legal documents of the City of DeSoto; administering elections; and providing support to the City Council and the City Manager's Office. In essence, the purpose of the department is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services.</p>				
GOALS AND OBJECTIVES				
<p>* It is the City Secretary's responsibility to attend all City Council Meetings, taking notes which document discussions & actions of the City Council. Prepare and submit meeting minutes during the next City Council Meeting for approval.</p> <p>*Notifications of flag protocol are made to the staff and citizens through emails, city website and Facebook pages routinely and as necessary.</p> <p>*Organizing City Council meetings by setting up physical materials used in the City Council Conference Room and the Council Chambers as well as ensuring any electronic devices are maintained and are in good working order (Granicus, Voting Machine, Laptop, IPad).</p> <p>* The City Secretary obtains signatures for Ordinances and Resolutions on behalf of the Council. Once finalized both are published on the City website for viewing. Ordinances are published in the local newspaper.</p> <p>* The City Secretary prepares proclamations and obtains all signatures then presents as necessary.</p> <p>* It is the City Secretary's responsibility to administer elections on behalf of the City. Calling an election is done by Ordinance and requires the coordination of the Dallas County Elections officials to set up equipment and staff. All advertising and posting requirements, acceptance of candidate paperwork, ballot drawing, swearing in protocol, and other miscellaneous requirements of elected candidate prior to taking office are handled in the City Secretary's Office.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of published Council Meeting minutes	21	24	28	21
Number of Ordinances published	32	33	38	34
Number of Resolutions approved	21	21	18	20
Number of Proclamations prepared	15	22	31	22
Efficiency/Effectiveness Measures				
M&O budget per capita	\$3.98	\$4.06	\$4.40	\$4.43
M&O budget % of General Fund budget	0.58%	0.61%	0.61%	0.59%
Average turnaround time (in days) to publish Council Meeting minutes	N/A	10	8.75	10
Percentage of Ordinances processed within five days of adoption by City Council	N/A	99%	100%	99%
Percentage of resolutions processed within five days of adoption by City Council	N/A	99%	100%	99%
Number of Proclamations prepared within five days of request	5	36	31	22

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$101,794	\$103,220	\$103,220	\$104,939	\$105,921
SUPPLIES	\$10,646	\$13,290	\$13,290	\$13,000	\$12,900
SERVICES & PROFESSIONAL FEES	\$100,460	\$120,747	\$112,415	\$114,430	\$112,801
TOTAL	\$212,900	\$237,257	\$228,925	\$232,369	231,622

PERSONNEL:

Full Time	1	1	1	1	1
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-011	RECORDS MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				
<p>The role of the Records Management Department is to improve citizens' access to local government by providing accurate and timely information through production and diligent care of the City's official records. The purpose of this position is to provide administrative support to the department. This is accomplished 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 receipt of applicable fees for Beer and Wine permitting.</p>				
GOALS AND OBJECTIVES				
<p>* 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</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of public information requests	375	375	469	385
Number of City Council Meeting agendas published	44	41	32	39
Number of Records Destruction Forms reviewed for Records Destruction / Shredding Event	38	96	13	13
Number of Council approved agenda item documents routed to staff	78	75	81	75
Efficiency/Effectiveness Measures				
M&O budget per capita	\$1.02	\$1.00	\$1.05	\$1.22
M&O budget % of General Fund budget	0.16%	0.15%	0.14%	0.16%
Percentage of public information requests completed within ten days	87%	86%	92%	88%
Percentage of City Council Meeting agendas posted within 72 hours	100%	100%	100%	100%
Average amount of documents (in pounds) purged from City files	15,113	5,000	4,000	3,500
Percentage of Council approved agenda item documents routed to staff within 2 days	100%	100%	100%	100%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$50,831	\$56,057	\$56,057	\$57,655	\$58,167
SUPPLIES	\$96	\$389	\$389	\$389	\$389
SERVICES & PROFESSIONAL FEES	\$1,699	\$7,348	\$6,413	\$6,098	\$6,098
TOTAL	\$52,626	\$63,794	\$62,859	\$64,142	\$64,654

PERSONNEL:

Full Time	1	1	1	1	1
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GENERAL ADMINISTRATION

CITY MANAGER'S OFFICE

Program 101-001-012

- ❖ The City Manager is responsible for implementing and carrying out the goals and objectives set forth by the City Council, appoints members to the Civil Service Commission, and is responsible for the overall operations of the entire City.
- ❖ The Assistant City Manager (Administration) serves as Claims Manager, manages the Property/Liability Insurance Program for City employees, facilities and vehicles, serves as liaison to the DeSoto Texas Historical Foundation Board and to the Tri-City Animal Shelter, manages special projects, and provides administrative oversight of the Library, Parks & Recreation and Human Resources Departments.
- ❖ The Assistant to the City Manager manages special projects as assigned by the City Manager, and serves as liaison to the DeSoto Texas Historical Foundation Board.
- ❖ The Marketing Manager creates and maintains the Marketing Plan for the City, serves as the point of contact for media relations, and supervises the Public Information Officer.
- ❖ The Public Information Officer / Community Relations Manager serves as the primary point of contact for media relations, issues press releases and public service announcements, maintains the City public-access cable channel and social media sites, plans and coordinates public events, and serves as liaison to the DeSoto Arts Commission.

COMMUNITY INITIATIVES

Program 101-001-013

- ❖ The Assistant City Manager (Community Initiatives) manages neighborhood programs, community service programs, the solid waste contract and special projects, serves as liaison to the Tri-City Jail, and provides administrative oversight of the Information Technology Department, Municipal Court, and Action Center.

ENVIRONMENTAL HEALTH

Program 101-001-014

- ❖ 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

Program 101-001-015

- ❖ Provides customer service to walk-in customers and answers the City's main phone line;
- ❖ Assists the Animal Control Division and Health Inspector with projects and programs; and,
- ❖ Issues some City permits.

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-012	CITY MANAGER'S OFFICE		
MISSION/PROGRAM DESCRIPTION				
The City Manager is appointed by and reports to the City Council, and advises the City Council on present conditions and future City requirements. The City Manager is ultimately responsible for all services provided by the City. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, appoints members of the Civil Service Commission, and has administrative oversight of all City departments, programs, and projects.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Oversee the implementation of all Council objectives listed in the Council Business Plan for all departments and provide semi-annual reports to the City Council. * Promote fiscal responsibility by creating and presenting for Council approval the City budget. * Ensure the prosperity of the City by administering the Risk Management Program. * Promote professional growth amongst Management Team staff. * Maintain the "open government" philosophy by publishing and distributing the City Lights Newsletter. * Maintain the "open government" philosophy by filming and broadcasting public meetings. * Maintain the "open government" philosophy by posting timely City information to social media sites. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
<i>Activity Demand/Workload</i>				
1. Number of City Council Business Plan Objectives	74	75	75	68
2. Number of PSAs and/or Videos Filmed	22	25	33	25
3. Number of City Lights Newsletters Produced	12	12	12	12
4. Total Number of Claims Against the City	108	100	86	85
5. Total Number of Public Meetings Filmed and Broadcasted	42	43	47	43
<i>Efficiency/Effectiveness Measures</i>				
M&O Budget Per Capita	\$11.04	\$11.23	\$12.48	\$16.01
M&O Budget Percentage of General Fund Budget	1.62%	1.68%	1.73%	2.14%
1. Percentage of Complete, In Progress, Ongoing, On Hold, or Omitted Objectives	77.0%	77.0%	86.0%	85%
2. Percentage of PSAs and/or Videos Broadcasted with Three Working Days	99%	99%	98%	99%
3. Average Timeframe (in Days) to Prepare Newsletter for Production	36	36	12	12
4. Number of TML-eligible Claims Processed	65	61	41	40
5. Percentage of Public Meetings Filmed and Broadcasted within Three Working Days	99%	99%	99%	99%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$534,268	\$542,152	\$542,152	\$748,393	\$789,714
SUPPLIES	\$5,070	\$9,700	\$9,979	\$16,213	\$9,900
SERVICES & PROFESSIONAL FEES	\$49,884	\$53,165	\$54,406	\$75,908	\$71,025
TOTAL	\$589,222	\$605,017	\$606,537	\$840,514	\$870,639

PERSONNEL:

Full Time	3	3	3	5	5
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-013	COMMUNITY INITIATIVES		
MISSION/PROGRAM DESCRIPTION				
Community Initiatives is responsible for maintaining and organizing community programs and activities which involve residents, civic organizations, HOA/neighborhood groups, churches, businesses and schools such as: Adopt-A-Street program, Civic Academy, HOA Involvement Workshop and recycling event. Other responsibilities include oversight of the sanitation contract for residential and commercial solid waste. Community Initiatives is liaison to over sixty (60) homeowners'/neighborhood groups.				
GOALS AND OBJECTIVES				
<p>*Facilitate open communication and community participation with citizens and homeowners'/neighborhood organizations through email distributions and the Mayor's 360° Quarterly meetings.</p> <p>* Communicate with residents and the solid waste contractor regarding concerns, complaints, and damages by utilizing a CRM system known as Go Request.</p> <p>* Provide court order community service opportunities for DeSoto residents through the Adopt-A-Street program. This is a cooperative effort with Dallas County and the Volunteer Center of Dallas.</p> <p>* Offer volunteer opportunities for residents, civic groups and businesses with quality programs such as the Adopt-A-Street program and the Civic Academy. The Adopt-A-Street program brings awareness to litter and recycling while keeping DeSoto a clean community. The Civic Academy provides citizens insight to their local government.</p> <p>* Host an annual Adopt-A-Street banquet in cooperation with Keep DeSoto Beautiful to show appreciation to volunteers to their service.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of Mayor's Quarterly Meeting per year	3	4	4	4
Number of community service individuals	15	15	27	20
Number of HOA/neighborhood groups	63	64	63	63
Number of Adopt-A-Street volunteers (individuals, organizations, & civic groups)	45	46	43	44
Efficiency/Effectiveness Measures				
M&O budget per capita	\$3.88	\$3.98	\$4.12	\$4.54
M&O budget % of General Fund budget	0.60%	0.60%	0.57%	0.61%
Average number of attendees for Mayor's meetings	20	22	26	25
Number of community service hours	430	400	756	450
Number of HOA Involvement Workshop attendees	46	40	44	40
Number of attendees for the Adopt-A-Street program	150	150	145	150

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$198,560	\$207,206	\$207,206	\$225,215	\$227,213
SUPPLIES	\$929	\$800	\$800	\$800	\$800
SERVICES & PROFESSIONAL FEES	\$9,231	\$12,657	\$10,446	\$12,175	\$12,435
TOTAL	\$208,719	\$220,663	\$218,452	\$238,190	\$240,448

PERSONNEL:

Full Time	2	2	2	2	2
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-014	ENVIRONMENTAL HEALTH		
MISSION/PROGRAM DESCRIPTION				
<p>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.</p>				
GOALS AND OBJECTIVES				
<p>* 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.</p> <p>* Inspect foster homes by request.</p> <p>* 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.</p> <p>* Provide necessary health-related training. This includes food-handler card training, food manager certification, swimming pool certification and public education.</p> <p>* Issue inspection-based permits and training certificates/cards.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of retail food establishments	175	194	203	208
Number of public and semi-public swimming pools	28	28	28	29
Number of registered foster homes	70	65	59	60
Number of health-related training courses hosted	32	32	25	28
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.26	\$2.67	\$2.90	\$4.35
M&O budget % of General Fund budget	0.33%	0.40%	0.40%	0.58%
Number of inspections per permitted food establishment	2.05	2.05	2.02	2.05
Average number of violations found and corrected per swimming pool inspection	4.2	4	3.9	4
Average number of violation found and corrected per foster home inspection	1.40	1.50	1.40	1.40
Average number of attendees per health related training	12.3	12	23	18

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$107,341	\$108,247	\$108,247	\$169,913	\$187,069
SUPPLIES	\$324	\$1,195	\$700	\$7,185	\$1,245
SERVICES & PROFESSIONAL FEES	\$6,293	\$43,924	\$44,289	\$51,395	\$50,389
TOTAL	\$139,958	\$153,366	\$153,236	\$228,493	\$238,703

PERSONNEL:

Full Time	1	1	1	2	2
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION	101-001-015	ACTION CENTER		
MISSION/PROGRAM DESCRIPTION				
The Action Center provides citizens with a hassle-free method of obtaining information via telephone, website, citizen email, or the Go Request system to request city services. The Action Center is also responsible for all mail duties such as distributing, postage, and notifying staff of package deliveries. The Action Center consists of two Customer Service Representatives.				
GOALS AND OBJECTIVES				
<p>*The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.</p> <p>* Action Center staff is responsible for distributing mail and notifies all departments of mail or package deliveries via email each normal business day to secure packages.</p> <p>*It is the Action Center's responsibility to address citizen concerns in a timely manner through email and follow-up with surveys sent to residents through the Go Request system.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
<i>Activity Demand/Workload</i>				
Number of Action Center emails derived from City website	400	400	307	325
Number of Go Request entries made	7,500	7,750	2674	5,500
Number of Action Center calls	6,800	6,800	24,469	14,000
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$2.78	\$2.74	\$3.34	\$2.98
M&O budget % of General Fund budget	0.41%	0.41%	0.46%	0.40%
Percentage of follow-up for Action Center emails in 24 hours	95%	95%	95%	95%
Percentage of Go Request surveys returned	30%	30%	28%	30%
Average hold time on calls	30 seconds	30 seconds	12 seconds	30 seconds
Average speed to answer calls	20 seconds	20 seconds	12 seconds	20 seconds
Percentage of answered calls	94%	95%	95%	95%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$111,608	\$114,892	\$114,892	\$118,144	\$119,197
SUPPLIES	\$454	\$675	\$550	\$675	\$675
SERVICES & PROFESSIONAL FEES	\$31,856	\$41,482	\$37,486	\$37,686	\$37,686
TOTAL	\$143,917	\$182,049	\$177,928	\$156,505	\$157,558

PERSONNEL:					
Full Time	2	2	2	2	2

FINANCIAL SERVICES

FINANCE ADMINISTRATION / ACCOUNTING

Program 101-002-010

- ❖ Provides accurate and timely financial data to City Management and City Council to facilitate the decision-making process;
- ❖ Establishes, monitors, and updates the City's fiscal policies to ensure they are both responsive in the current environment and fiscally responsible;
- ❖ Performs timely and thorough analyses on new pronouncements and legislation to identify applicability, implementation options and compliance;
- ❖ Manages the bond and debt-service requirements;
- ❖ 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

Program 101-002-015

- ❖ 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

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$686,052	\$879,387	\$879,387	\$964,211	\$972,807
SUPPLIES	\$19,487	\$27,815	\$25,415	\$26,680	\$26,475
SERVICES & PROFESSIONAL FEES	\$364,106	\$359,042	\$359,042	\$377,615	\$365,865
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,069,646	\$1,266,244	\$1,263,844	\$1,368,506	\$1,365,147

PERSONNEL:

Full Time	9	10	10	10	10
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ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
FINANCIAL SERVICES	SUPPORT/TREASURY/CONTROLLER/BUDGET ACTIVITIES			
MISSION/PROGRAM DESCRIPTION				
<p>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 policies.</p> <p>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.</p>				
GOALS AND OBJECTIVES				
<p>* Receive the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.</p> <p>* Adhere to policies established by the Public Funds Investment Act, the City's adopted investment policy, and applicable bond covenants.</p> <p>* Receive the Distinguished Comprehensive Annual Financial Reporting (CAFR) Award from the GFOA.</p> <p>* Monitor market conditions and determine feasibility of potential debt refunding opportunities.</p> <p>* Increase training of team members on existing and new software, governmental accounting, invoice payments, revenue management, and budgeting.</p> <p>* Monitor advances in and leverage of new technology to automate processes, streamline procedures and increase efficiency.</p> <p>* Optimize return on investments while attaining remaining investment objectives in accordance with established policies.</p> <p>* Submit the City's Investment Policy to the Government Treasurers' Organization of Texas for certification.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Average investment portfolio balance	\$56,359,790	\$62,830,044	\$70,203,451	\$65,000,000
2. Average Daily Bank Balance (Collected)	\$743,448	\$500,000	\$500,000	\$600,000
3. Number of invoices and check requests processed	12,221	9,551	11,608	12,000
4. Number of Payroll payments processed	11,660	11,268	11,278	11,500
5. Total Property Tax Levy	\$22,858,302	\$23,500,209	\$26,333,413	\$26,778,848
Efficiency/Effectiveness Measures				
M&O budget per capita	\$16.77	\$17.97	\$17.12	\$20.95
M&O Budget % of General Fund Budget	2.46%	2.68%	2.37%	2.80%
1. Percentage of available funds invested	98.7%	99.2%	99.3%	98.8%
2. Average Portfolio yield	0.13%	0.46%	0.69%	0.80%
3. % of invoices paid within 30 days of receipt in Controller's Office	NEW	98.0%	98%	98.0%
4. Percentage of payroll payments that had to be adjusted or corrected manually.	<1%	0.25%	0.14%	<1%
5. Percentage of current Tax Levy Collected within FY	98.0%	98.9%	98.98%	98.0%
6. Interest earnings on all accounts	\$222,259	\$290,095	\$478,637	\$400,000
7. Weighted average maturity of portfolio (in days)	178	80	62	80
8. Favorable Audit Opinion Received	Unqualified	Unqualified	Unqualified	Unqualified
9. Annual Audit Findings of material weakness or significant deficiencies	<3	<2	N/A	<2
10. Actual General Fund revenue as a percentage of budget	102%	104%	102%	100%
11. Number of days of expenditure in General Fund Balance	144	306	143	90
12. # of employees with professional certifications	2	2	2	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)	YES	N/A	N/A	YES
15. Awarded Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award	YES	YES	Yes	YES

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$632,962	\$735,837	\$735,837	\$795,716	\$802,829
SUPPLIES	\$7,712	\$9,500	\$9,500	\$9,050	\$9,050
SERVICES & PROFESSIONAL FEES	\$302,443	\$290,782	\$290,782	\$294,725	\$284,725
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TOTAL	\$943,117	\$1,036,119	\$1,036,119	\$1,099,491	\$1,096,604

PERSONNEL:

Full Time	8	8	8	8	8
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ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
FINANCIAL SERVICES		PURCHASING		
MISSION/PROGRAM DESCRIPTION				
<p>The Purchasing Activity develops policies, programs and procedures for the acquisition of goods and services in accordance with municipal and statutory law. The Purchasing staff coordinates the purchase of like items between the various City departments in an effort to take advantage of volume pricing. This activity also prepares and tabulates bids; solicits and receives quotes; processes requisitions, purchase orders, and request for bids; and establishes annual contracts. The purchasing activities of other departments are monitored to assure compliance with State laws and City policies. The Purchasing manager oversees the various purchasing activities and establishes procedures to facilitate good purchasing practices and strives to achieve the most efficient disposal and sale of City wide surplus property.</p>				
GOALS AND OBJECTIVES				
<p>* Provide oversight of all City of DeSoto departmental purchases.</p> <p>* Enforce internal Purchasing Policies & Procedures in compliance with the Texas Local Government Code.</p> <p>* Continue to enhance the paperless purchasing and requisition system which will allow the Purchasing Division to electronically send purchase orders to vendors and departments.</p> <p>* Begin process to implement a contract management system.</p> <p>* Continue to identify additional goods and services to be placed on annual agreements with the intent of obtaining lower prices through economies of scale.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of formal solicitations processed	28	23	23	23
2. Number of purchase requisitions processed	342	396	430	350
3. Number of Interlocal Agreements	75	81	82	82
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.76	\$2.41	\$3.87	\$5.13
M&O Budget % of General Fund Budget	0.40%	0.36%	0.54%	0.68%
1. Avg. # responses received per formal solicitation	3	3	5	5
2. Avg # of calendar days from receipt of requisition to purchase order issuance for solicitations	NEW	4	3	3
3. Percentage of procurement card transactions signed off prior to closing deadline.	NEW	99.0%	99%	99%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$53,089	\$143,550	\$143,550	\$168,495	\$169,978
SUPPLIES	\$11,775	\$18,315	\$15,915	\$17,630	\$17,425
SERVICES & PROFESSIONAL FEES	\$61,664	\$68,260	\$68,260	\$82,890	\$81,140
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL	\$126,528	\$230,125	\$227,725	\$269,015	\$268,543

PERSONNEL:

Full Time	1	1	2	2	2
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DEVELOPMENT SERVICES

ADMINISTRATION OPERATIONS/ENGINEERING

Program 101-003-010

- ❖ 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

Program 101-003-011

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

PLANNING AND ZONING

Program 101-003-014

- ❖ 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; and
- ❖ Serves as liaison to the Planning and Zoning Commission and the Zoning Board of Adjustment.

STREET MAINTENANCE

Program 101-003-020

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

EQUIPMENT SERVICES

Program 101-003-022

- ❖ 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

Program 101-003-034

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$1,872,035	\$2,074,913	\$2,123,589	\$2,286,097	\$2,305,680
SUPPLIES	\$388,873	\$496,975	\$463,752	\$510,760	\$509,360
SERVICES & PROFESSIONAL FEES	\$893,349	\$1,061,704	\$843,708	\$835,540	\$811,310
CAPITAL OUTLAY	\$0	\$21,100	\$20,120	\$0	\$0
TRANSFERS	\$2,815,891	\$2,744,965	\$2,744,965	\$2,543,089	\$3,060,089
TOTAL	\$5,970,149	\$6,399,657	\$6,196,134	\$6,175,486	\$6,686,439

PERSONNEL:

Full Time	27	29	30	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.				
* Publish a monthly newsletter to keep the citizens informed of the progress of various construction projects throughout the City.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of commercial construction plans reviewed	16	12	15	12
2. Number of subdivision plans reviewed	4	1	5	2
3. Number of building permit site plans reviewed	250	130	131	130
4. Number of CIP projects scheduled	10	10	10	9
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$10.32	\$10.09	\$12.38	\$12.11
M&O Budget % of General Fund Budget	1.51%	1.51%	1.71%	1.62%
1. Average time (days) to complete commercial construction plan reviews	8	10	8	10
2. Average time (days) to complete subdivision plan reviews	9	10	7	10
3. Average time (days) to complete building permit site plan reviews	2	3	2	3
4. Percentage of total CIP projects implemented for the applicable year	90%	90%	100%	90%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$463,707	\$524,916	\$524,916	\$531,668	\$536,564
SUPPLIES	\$6,169	\$9,265	\$7,952	\$4,690	\$4,690
SERVICES & PROFESSIONAL FEES	\$59,901	\$117,650	\$68,800	\$73,060	\$57,060
TRANSFERS	\$0	\$51,000	\$51,000	\$26,300	\$27,100
TOTAL	\$529,776	\$702,831	\$652,668	\$635,718	\$625,414

PERSONNEL:

Full Time	4	4	5	5	5
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ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		BUILDING INSPECTIONS		
MISSION/PROGRAM DESCRIPTION				
<p>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.</p>				
<p>* 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.</p>				
<p>* 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.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of Residential Construction Plans Reviewed	200	175	181	190
Number of Commercial Plans Reviewed	10	10	7	11
Number of Residential and Commercial Inspections Conducted	4,477	3,895	5,524	6,200
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$5.34	\$9.90	\$10.75	\$9.35
M&O Budget % of General Fund Budget	0.78%	1.48%	1.49%	1.25%
Average time to complete commercial plan reviews on new commercial projects submitted to the Building Inspections Division (days).	N/A	10	9.65	10
Average time to complete residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (days).	N/A	5	4.85	5
Percentage of same-day residential and commercial inspections submitted by 8:00 a.m.	N/A	90%	97.50%	90%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$235,518	\$257,755	\$300,175	\$377,739	\$381,084
SUPPLIES	\$7,995	\$14,600	\$11,650	\$14,100	\$6,850
SERVICES & PROFESSIONAL FEES	\$275,342	\$285,570	\$141,120	\$99,000	\$99,000
TRANSFERS	\$944	\$25,500	\$25,500	\$0	\$0
TOTAL	\$519,798	\$583,425	\$478,445	\$490,839	\$486,934

PERSONNEL:

Full Time	5	5	5	5	5
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-010	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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of Zoning Requests Received	22	20	18	20
Number of Plat Applications Received	12	10	24	15
Number of Site Plans Received	7	8	11	8
Number of Landscape Plans Received	7	8	10	8
Number of Certificates of Occupancy Reviewed	146	150	134	140
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$4.36	\$4.12	\$4.35	\$4.60
M&O % of General Fund Budget	0.64%	0.62%	0.60%	0.61%
Average Time (Days) to Process and Review Zoning Requests	10	10	8	10
Average Time (Days) to Process and Review Plat Applications	10	10	8	10
Average Time (Days) to Process and Review Site Plans	10	10	8	10
Average Time (Days) to Process and Review Landscape Plans	10	10	8	10
Average Time (Days) to Process and Review Certificates of Occupancy	2	2	1	2

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$185,179	\$178,000	\$184,256	\$188,266	\$189,951
SUPPLIES	\$7,421	\$4,260	\$4,100	\$4,770	\$4,770
SERVICES & PROFESSIONAL FEES	\$22,508	\$47,446	\$41,375	\$48,400	\$43,170
TOTAL	\$216,290	\$229,706	\$229,731	\$241,436	\$237,891

PERSONNEL:

Full Time	2	2	2	2	2
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ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		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				
<ul style="list-style-type: none"> * Provide safe and accessible driving surfaces. * Maintain adequately-functioning traffic signal lights . * Provide safe and accessible driving surfaces. * Sweep all city streets to remove dirt and potentially damaging debris from roadways. * Address work order request by performing a site examination, prioritizing requests based upon level of importance, and fulfilling the requests. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of Street Department related work orders	530	587	545	545
2. Number of Water Department related work orders	68	55	55	55
3. Number of traffic signal work orders	11	13	9	10
4. Number of curbed miles swept per month	374	374	374	374
5. Total miles of asphalt streets	81.62	80.62	80.62	80.62
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$35.53	\$46.57	\$45.56	\$45.32
M&O % of General Fund Budget	5.21%	6.96%	6.31%	6.05%
1. Percentage of Street Department related work orders addressed within 10 days	80.0%	84%	85%	85%
2. Percentage of Water Department related work orders addressed within 10 days	80.0%	80%	79%	N/A
3. Average time (hours) to repair traffic signal work orders	3	3	3	3
4. Average time (days) to sweep City Streets, per quadrant	2	\$2	2	2
5. Total percentage of lane miles of A & B asphalt streets crack sealed	100%	80%	100%	100%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$438,142	\$528,678	\$528,678	\$539,448	\$543,489
SUPPLIES	\$108,601	\$144,550	\$138,650	\$130,050	\$130,050
SERVICES & PROFESSIONAL FEES	\$150,823	\$167,120	\$186,320	\$191,880	\$191,880
CAPITAL OUTLAY	\$0	\$21,100	\$20,120	\$0	\$0
TRANSFERS	\$1,746,689	\$1,658,589	\$1,658,589	\$1,517,089	\$1,715,289
TOTAL	\$2,444,255	\$2,520,037	\$2,532,357	\$2,378,467	\$2,580,708

PERSONNEL:

Full Time	8	8	8	8	8
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ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		EQUIPMENT SERVICES/FLEET		
MISSION/PROGRAM DESCRIPTION				
<p>Equipment Services is responsible for the maintenance and repair of City-owned vehicles and equipment. An "A" type service requires 45 minutes and includes Oil, filters, visual checks. A "B" type service includes a 1.5 hours maintenance along with oil, filters, brakes & visual checks. A "C" type service includes 3 hours of maintenance along with oil, filters, brakes, transmission service and visual checks. This function is performed by scheduling and conducting routine preventive maintenance and repairs on City vehicles and equipment. Other responsibilities include maintaining the Fueling Station (utilized by City and DeSoto Independent School District staff), developing specifications for vehicles and equipment based upon departmental needs, providing guidelines and recommendations on the Vehicle Replacement Fund, and coordinating vehicle and equipment auctions.</p>				
GOALS AND OBJECTIVES				
<p>* 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</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of vehicle services (A, B, or C type)	222	266	293	285
2. Number of repairs made to vehicles/equipment	599	696	827	750
3. Number of vehicle auctions per year	2	2	4	2
4. Number of vehicles being replaced in City Fleet	18	15	22	21
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$13.53	\$12.59	12.45	\$14.50
M&O % of General Fund Budget	1.98%	1.88%	1.72%	1.94%
1. (a) Average time (in minutes) to complete vehicle Type A inspections	45	45	45	45
1. (b) Average time (in hours) to complete vehicle Type B inspections	1.5	1.5	1.5	1.5
1. (c) Average time (in hours) to complete vehicle Type C inspections	3	3	3	3
2. Average time for vehicle/equipment repairs	3	3	3	3
3. Dollar amount of revenue from vehicle/equipment auctions		\$36,185	54,248	\$35,000
4. Average time to prepare a new vehicle for service	N/A	N/A	N/A	N/A

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$209,729	\$210,431	\$210,431	\$217,525	\$219,381
SUPPLIES	\$226,207	\$289,700	\$272,000	\$327,750	\$328,600
SERVICES & PROFESSIONAL FEES	\$190,620	\$211,000	\$203,475	\$216,000	\$216,000
TRANSFERS	\$34,000	\$0	\$0	\$0	\$0
TOTAL	\$660,555	\$711,131	\$685,906	\$761,275	\$763,981

PERSONNEL:

Full Time	3	3	3	3	3
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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES	101-003-034	FACILITIES MANAGEMENT		
MISSION/PROGRAM DESCRIPTION				
<p>Custodial Services is responsible for providing cleaning services in City facilities, to ensure employees, patrons and visitors have a clean, functional and comfortable environment. Custodial Services is also responsible for promoting recycling and the collection of all recyclables items throughout every City department. The Custodial 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 141,000 square feet. The Custodial Services team is also responsible for cleaning services at the DeSoto Police Station, an approximately 22,500 sq. ft. facility. This area is cleaned 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 the collection of recycled materials. The Service Center, Senior Center, Southwest Regional Communications Center and the Pump Station facilities total approximately 37,300 sq. ft. and those facilities are all cleaned by a third party contractor, that is managed by the Facilities Manager. Facilities Maintenance maintains all City buildings or structures in 3 categories: Facilities Maintenance, Custodial and Energy Management. Facilities Maintenance is outsourced through a third party contractor, Triad Commercial Services, who manage repairs and preventative maintenance, through an automated online work order system. Custodial Services which consist of full and part time staff, along with a third party contractor, 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 and reduce the utilities (electricity, gas and water) costs whenever possible.</p>				
GOALS AND OBJECTIVES				
<p>* Keep all City facilities clean and functional during operational hours by dusting and vacuuming, cleaning glass, monitoring and cleaning restrooms periodically throughout the day, restocking paper products in restrooms, detail cleaning carpet and hard surface floors routinely, and collecting trash and recycled material.</p> <p>* Make repairs and maintain HVAC equipment through an aggressive preventive maintenance program.</p> <p>* Monitor and manage allocated budgetary funds for Facility Maintenance, Cleaning Services and Utilities.</p> <p>* Maintain the cleanliness of all municipal buildings to ensure they are environmentally clean and welcoming to the citizens, staff, administrators and visitors.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of facility maintenance work orders completed per year	1,100	1,150	1,146	1,100
Number of times that tile floors are machine cleaned in restrooms (once per quarter)	N/A	N/A	N/A	4
Number of times that hard floors are machine cleaned per year at Recreation Center and Civic Center	N/A	N/A	N/A	52
Number of times that hard floors are deep cleaned per year at City Hall and Library	N/A	N/A	N/A	4
Number of times that carpet is shampooed per year at City Hall (common areas only), Civic Center and Library	4	4	4	4
Efficiency/Effectiveness Measures				
M&O budget per capita	\$32.25	\$30.47	\$31.21	\$31.78
M&O budget % of General Fund budget	4.72%	4.55%	4.32%	4.24%
Average cost per work order completed (Triad only)	\$128.00	\$130.00	\$131.25	\$135.00
Average time (days) to complete work orders	1.61 days	1.60 days	1.55 days	2 days
Average time (hours) machine cleaning restroom floors (85% target)	N/A	N/A	N/A	82
Average time (hours) machine cleaning hard floors at Recreation Center and Civic Center	N/A	N/A	N/A	26
Average time (hours) hard floors are deep cleaned at City Hall and Library	N/A	N/A	N/A	24
Number of hours shampooing carpet (85% target)	N/A	N/A	N/A	54

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	DEVELOPMENT SERVICES	FACILITY MANAGEMENT SERVICES
101	3	34

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$339,761	\$375,133	\$375,133	\$431,451	\$435,211
SUPPLIES	\$32,482	\$34,600	\$29,400	\$29,400	\$34,400
SERVICES & PROFESSIONAL FEES	\$194,156	\$232,918	\$202,618	\$207,200	\$204,200
TRANSFERS	\$1,033,076	\$1,009,876	\$1,009,876	\$999,700	\$1,317,700
TOTAL	\$1,599,474	\$1,652,527	\$1,617,027	\$1,667,751	\$1,991,511

PERSONNEL:

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

PARKS & RECREATION

MAINTENANCE

Program 101-005-020

- ❖ 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

Program 101-005-022

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

RECREATION & CIVIC CENTER

Program 101-005-032

- ❖ 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

Program 101-005-040

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

AQUATICS

Program 101-005-045

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$1,626,918	\$1,712,307	\$1,719,660	\$1,875,622	\$1,903,614
SUPPLIES	\$58,084	\$70,802	\$64,780	\$79,830	\$79,830
SERVICES & PROFESSIONAL FEES	\$568,851	\$700,480	\$677,057	\$608,034	\$643,134
CAPITAL OUTLAY	\$23,232	\$55,352	\$70,000	\$115,500	\$0
TRANSFERS	\$396,000	\$497,900	\$497,900	\$414,200	\$583,800
TOTAL	\$2,673,085	\$3,036,841	\$3,029,397	\$3,093,186	\$3,210,378

PERSONNEL:					
Full Time	24.50	24.50	19.50	20.50	20.50
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				
<p>The Park Maintenance and Litter Crew Division is responsible for conducting routine maintenance and litter control of all City parks, Town Center landscaping, trails, City rights-of-way, athletic complexes, and open spaces in order to provide the DeSoto community with safe, clean and aesthetically-pleasing parks. This Division also provides logistical support to the Special Event team. The Litter/Median Maintenance Crew (Fund 552) is responsible for the trash and debris removal along streets, medians, and rights-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.</p>				
GOALS AND OBJECTIVES				
<p>*Manage the appearance and functionality of all parks, trails, and athletic complexes throughout the City by frequent and consistent mowing cycles, quarterly chemical applications and fertilization, daily trash removal and restroom cleanup, and routine safety inspections.</p> <p>* Maintain the City's clean appearance through litter control in City rights-of-way by monitoring and picking up trash daily, responding timely to illegal dumping complaints, and removing debris.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 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	500	376	408
Number of pesticides, herbicides, and fertilizer applications to athletic fields (Annual)	3	6	19	9
Number of herbicide applications to sidewalk (33 miles) cracks for weed control (Annual)	3	2	9	3
Number of completed customer satisfaction surveys	80	85	86	85
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$26.26	\$26.01	\$30.03	\$30.51
M&O % of General Fund Budget	3.85%	3.89%	4.16%	4.07%
Average mileage of litter collection (daily)	10	12	12	12
Average time (days) per park or trail correction	N/A	4	4.5	4
Average time (hrs. per qtr. per FTE) spent applying pesticides, herbicides and fertilizer to athletic fields	12	8	7.8	8
Average time (hrs. per qtr. per 2 FTE) spent applying herbicides to sidewalks	18.0	16.0	18	18
Citizens satisfaction with the appearance of parks and medians.	75	80	136	85

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$600,768	\$654,741	\$662,094	\$703,932	\$710,073
SUPPLIES	\$20,397	\$28,451	\$20,610	\$20,660	\$20,660
SERVICES & PROFESSIONAL FEES	\$438,094	\$495,077	\$496,831	\$481,120	\$491,220
CAPITAL OUTLAY	\$0	\$0	\$0	\$45,500	\$0
TRANSFERS	\$306,000	\$433,900	\$433,900	\$350,200	\$436,400
TOTAL	\$1,365,259	\$1,612,169	\$1,613,435	\$1,601,412	\$1,658,353

PERSONNEL:

Full Time	10	10	11	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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of customer satisfaction surveys completed annually	150	100	117	100
Number of Senior Center memberships	900	1,100	1,407	1,600
Physically active programs offered annually	6	6	15	12
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$4.57	\$4.48	\$4.41	\$5.05
M&O % of General Fund Budget	0.67%	0.67%	0.61%	0.67%
Customer satisfaction with Senior Center	80%	90%	95%	90%
Average number of Center members attending monthly	485	575	602	600
Number of participants in physically active programs annually	N/A	N/A	193	200

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$209,944	\$213,242	\$213,242	\$235,387	\$237,588
SUPPLIES	\$7,032	\$25,200	\$25,200	\$25,200	\$25,200
SERVICES & PROFESSIONAL FEES	\$11,826	\$6,350	\$9,300	\$4,610	\$4,610
CAPITAL OUTLAY	\$6,230	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0	\$83,400
TOTAL	\$235,032	\$244,792	\$247,742	\$265,197	\$350,798

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				
<p>The Recreation and Civic Center Division implements various health and wellness opportunities, enrichment programs, structured and unstructured recreational opportunities, and community-wide special events. 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.</p>				
GOALS AND OBJECTIVES				
<p>* 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.</p> <p>*Measure and create an action plan to increase customer satisfaction with programs that are offered. Program effectiveness will be measured through electronic and paper surveys.</p> <p>*The Parks and Recreation Department will provide programs to include underserved populations. An increase in the number of teen participants will be used as a benchmark for program success.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of teen participant programs	8	10	22	22
Number of customer satisfaction surveys completed	250	250	317	325
Number of tournaments	26	26	26	26
Number of Revolving Fund revenue programs/services	12	12	12	12
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$15.16	\$16.60	\$18.07	\$19.43
M&O % of General Fund Budget	2.22%	2.48%	2.50%	2.59%
Average cost of teen participants	\$210.00	\$200.00	\$205.00	\$205
Customer satisfaction with activities offered	80%	85%	88%	88%
Tournament economic impact	7,228,725	7,230,000	7,524,562	7,000,000
Recreation Revolving Fund cost recovery ratio	100%	100%	99%	100%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$695,325	\$722,195	\$722,195	\$814,154	\$833,804
SUPPLIES	\$13,399	\$13,597	\$8,690	\$22,690	\$22,690
SERVICES & PROFESSIONAL FEES	\$76,362	\$138,997	\$117,756	\$69,882	\$94,882
TRANSFERS TO OTHER FUNDS	\$69,000	\$43,000	\$43,000	\$43,000	\$43,000
TOTAL	\$871,088	\$973,141	\$961,641	\$1,019,726	\$994,376

PERSONNEL:

Full Time	6.5	6.5	6.5	7.5	7.5
Part Time	22	22	22	22	22

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$18,395	\$28,590	\$28,590	\$28,590	\$28,590
SUPPLIES	\$2,318	\$1,580	\$1,580	\$1,580	\$1,580
SERVICES & PROFESSIONAL FEES	\$31,774	\$44,830	\$44,670	\$44,540	\$44,540
TOTAL	\$52,487	\$75,000	\$74,840	\$74,710	\$74,710

PERSONNEL:

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



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ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-045	AQUATICS		
MISSION/PROGRAM DESCRIPTION				
<p>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.</p>				
GOALS AND OBJECTIVES				
<p>* To maintain the appearance and a safe physical environment through managing chemical levels. These daily reports will be stored electronically.</p> <p>*To increase involvement in teen programming. This will be accomplished through social media marketing and flyer distribution throughout the school district.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Annual pool budget	150,602	160,173	159,387	\$159,387
Number of customer satisfaction surveys completed	205	100	127	130
Number of water chemical testing	207	122	129	129
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$2.05	\$2.84	\$3.04	\$2.52
M&O % of General Fund Budget	0.30%	0.42%	0.42%	0.34%
Swimming General Fund Cost Recovery	56%	57%	56%	56%
Percentage of Customer Satisfaction	80%	85%	93%	93%
Percentage of adequate chemical levels	80%	85%	94%	94%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$102,486	\$93,539	\$93,539	\$93,559	\$93,559
SUPPLIES	\$14,938	\$9,766	\$8,700	\$9,700	\$9,700
SERVICES & PROFESSIONAL FEES	\$10,794	\$7,434	\$8,500	\$7,882	\$7,882
TRANSFERS	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL	\$149,219	\$131,739	\$131,739	\$132,141	\$132,141

PERSONNEL:

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

POLICE DEPARTMENT

POLICE OPERATIONS

Program 101-006-010

- ❖ Provides law enforcement and public safety services;
- ❖ Provides 24-hour police patrol and emergency response;
- ❖ Provides a variety of additional services such as Crime Prevention and Community Policing; and
- ❖ Serves as liaison to the Domestic Violence Advisory Commission.

ANIMAL CONTROL

Program 101-006-013

- ❖ Provides vector and animal control;
- ❖ Coordinates animal control efforts with the regional cooperative, Tri-City Animal Shelter; and
- ❖ Serves as DeSoto liaison to the Tri-City Animal Shelter Board.

CODE ENFORCEMENT

Program 101-006-017

- ❖ Enforces City nuisance abatement Ordinances such as high-grass-and weeds Ordinances, inoperable-vehicle Ordinances, parking Ordinances, etc.; and,
- ❖ Hosts public education programs.

SCHOOL RESOURCE OFFICERS

Program 101-006-018

- ❖ Provides law enforcement security and crime prevention services for the DeSoto Independent School District; and,
- ❖ Coordinates a law enforcement-related summer program for teenagers.

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$8,263,549	\$8,651,389	\$8,699,823	\$8,932,583	\$9,032,118
SUPPLIES	\$92,554	\$104,936	\$96,821	\$95,221	\$94,521
SERVICES & PROFESSIONAL FEES	\$414,635	\$420,464	\$425,404	\$418,081	\$407,853
TRANSFERS	\$361,039	\$421,604	\$421,604	\$552,604	\$515,352
DEBT SERVICE	\$54,715	\$50,907	\$50,907	\$45,975	\$46,913
TOTAL	\$9,186,492	\$9,649,300	\$9,694,559	\$10,044,464	\$10,096,757

PERSONNEL:

Full Time	90	92	92	94	94
Part Time	12	13	13	14	14

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
POLICE DEPARTMENT	101-006-010	POLICE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
<p>The Police Administration has a mission to enhance the quality of life in the community by providing high quality police services through professionalism, innovation, and partnerships. Police Administration is responsible for the general supervision of police operations. Tasks include supervision of all planning activities; development of long range planning capabilities; analysis of all department subsystems, policies and procedures; analysis of crime and accident patterns, service needs and personnel development; liaison with police departments in contiguous areas to coordinate regional planning; development of fiscal planning capabilities; analysis of demographic characteristics of community in order to provide future service needs; periodic review of department policies and procedures. Police Administration is also responsible for working with other city departments and the community to foster a positive image and perception of the City of DeSoto.</p>				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Clearing cases and making arrests (Part 1 Crimes, only). * Reduce average response time to calls for service. * 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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of calls for service	48,760	33,312	33,185	33,000
Number of offenses assigned to investigators	1,157	2,250	2183	2,200
Number of personnel assigned cases	11.5	11.5	12	13
Number of traffic contact	12,000	8,992	9492	10,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$148.46	\$153.04	\$159.03	\$166.47
M&O Budget % of General Fund Budget	21.75%	22.86%	2202.00%	22.22%
Average response time (in minutes) for calls for service	7:25	6.145	7.9	7
Average case clearance percentage	37%	63%	64%	65%
Average number of cases cleared	1000	1429	1412	1400
Average time per traffic stop	13.66	16:25	15:12	15:00

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$7,415,352	\$7,828,944	\$7,877,378	\$8,020,549	\$8,112,653
SUPPLIES	\$83,333	\$92,671	\$88,671	\$86,371	\$86,371
SERVICES & PROFESSIONAL FEES	\$197,629	\$203,455	\$208,455	\$188,336	\$173,372
TRANSFERS	\$336,039	\$395,804	\$395,804	\$441,904	\$468,852
TOTAL	\$8,032,352	\$8,520,874	\$8,570,308	\$8,737,160	\$8,841,248

PERSONNEL:

Full Time	80	81	81	84	84
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				
<p>* Providing educational information to schools and HOAs regarding Animal Control Ordinances and State Laws. Animal Control will educate regarding animal safety and promote the responsibility of pet ownership.</p> <p>* Maintain average response time to calls for service from dispatch.</p> <p>* To pick up stray and injured animals and investigate vicious animal complaints.</p> <p>* Respond to animal control calls in order to enforce Animal Control and Cruelty Laws.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of loose/stray animal complaints	3,100	2,647	2796	3,000
Number of animal control calls	5400	5486	5680	5800
Number of animals transported to Tri-City Animal Shelter	4221	1926	1904	3000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$6.87	\$7.66	\$7.48	\$8.50
M&O Budget % of General Fund Budget	1.01%	1.14%	104.00%	1.13%
Number of loose/stray animals transported to shelter	900	817	819	900
Average turn-around time (in days) to resolve the animal control call	1	0.175	0.35735	1
Average response time to Animal Control calls		0	4:29	8 min
Number of animals adopted by/returned to DeSoto residents.	284	605	515	400

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$130,143	\$134,620	\$134,620	\$139,483	\$140,721
SUPPLIES	\$7,497	\$3,700	\$3,700	\$3,700	\$3,700
SERVICES & PROFESSIONAL FEES	\$209,870	\$202,072	\$202,072	\$217,778	\$222,514
TRANSFERS	\$0	\$0	\$0	\$39,000	\$0
DEBT SERVICE	\$54,715	\$50,907	\$50,907	\$45,975	\$46,913
TOTAL	\$402,225	\$391,299	\$391,299	\$445,936	\$413,848

PERSONNEL:

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

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
POLICE DEPARTMENT	101-006-017	CODE ENFORCEMENT		
MISSION/PROGRAM DESCRIPTION				
The Code Enforcement Division is responsible for improving the health, safety and appearance of the community through the enforcement of City's Code of Ordinances, while seeking opportunities to develop and promote citizen cooperation, support, and input in code compliance efforts.				
GOALS AND OBJECTIVES				
* Attend Citizen Meetings to address concerns of the community while providing code enforcement information to citizens.				
* 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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
<i>Activity Demand/Workload</i>				
Number of complaints reported	8500	8546	9207	9000
Number of liens prepared for filing to include Invoice Payoffs mailed to property owner	900	686	764	500
Number of High Grass and Weeds inspections by Code Enforcement Officers	3,635	3,372	3083	3,500
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$5.39	\$4.95	\$5.16	\$6.62
M&O Budget % of General Fund Budget	0.79%	0.74%	0.71%	0.88%
Percentage of complaints assigned within 24 hours	96.0%	98.0%	99%	95.0%
Average 7 day turnaround time to process contractor invoices and send Invoice Payoff for completed work orders	150	100%	100%	95%
3. Average 20 day turnaround time to reach compliance standards for high grass and weeds	15	12	13.8	15

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$227,920	\$244,392	\$244,392	\$306,723	\$309,445
SUPPLIES	\$1,724	\$8,125	\$3,950	\$4,650	\$3,950
SERVICES & PROFESSIONAL FEES	\$5,374	\$12,877	\$12,877	\$9,517	\$9,517
TRANSFERS	\$25,000	\$25,800	\$25,800	\$26,600	\$0
TOTAL	\$260,019	\$291,194	\$287,019	\$347,490	\$322,912

PERSONNEL:

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$490,134	\$443,433	\$443,433	\$465,828	\$469,299
SUPPLIES	\$0	\$500	\$500	\$500	\$500
SERVICES & PROFESSIONAL FEES	\$1,762	\$2,000	\$2,000	\$2,450	\$2,450
TOTAL	\$491,896	\$445,933	\$445,933	\$513,878	\$518,749

PERSONNEL:

Full Time	4	4	4	4	4
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FIRE DEPARTMENT

FIRE / EMS OPERATIONS

Program 101-007-010

- ❖ 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

Program 101-007-013

- ❖ 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

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	FIRE DEPARTMENT	ALL
101	7	

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$6,442,243	\$6,812,940	\$6,812,940	\$7,099,222	\$7,199,628
SUPPLIES	\$142,749	\$187,169	\$158,147	\$171,822	\$174,322
SERVICES & PROFESSIONAL FEES	\$235,481	\$408,337	\$380,261	\$357,118	\$346,729
CAPITAL OUTLAY	\$0	\$0	\$0	\$23,327	\$0
TRANSFERS	\$557,874	\$821,701	\$821,701	\$738,144	\$668,318
TOTAL	\$7,378,348	\$8,230,147	\$8,173,049	\$8,389,633	\$8,388,997

PERSONNEL:

Full Time	69	70	70	70	70
Part Time	0	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
FIRE DEPARTMENT		FIRE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
As the protector of our citizens, DeSoto Fire Rescue delivers professional and caring emergency services in a safe and consistent manner. This is accomplished by a dedicated and highly trained workforce that is properly equipped, staffed, and prepared to meet the mission. Fire Administration will provide the vision, leadership, and stewardship to maximize resources and internal/external customer service delivery.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Deliver high quality fire suppression, rescue, and emergency medical service delivery. * Inspect and validate fire hydrants are serviceable and in good working order. * Reduce turn out and response times on emergency responses. * Perform life/safety company inspections on commercial properties. * Participate as a regional partner in emergency services delivery and training. * Professionally develop and train personnel utilizing internal and external resources. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actual	FY 2017 Actual	FY 2018 Target
Activity Demand/Workload				
1. Number of calls for service-combined	8050	8676	8685	8750
2. Number of emergency fire calls for service-DeSoto	135	946	979	1,000
3. Number of medical emergency calls for service-DeSoto	5,200	5677	5720	5,900
4. Number of active fire hydrants to be serviced	2,167	2179	2193	2,193
5. Number of annual company standard performance drills	10	10	10	10
Efficiency/Effectiveness Measures				
M&O budget per capita	\$130.98	\$140.45	\$156.36	\$159.65
M&O Budget % of General Fund Budget	21.3%	21.0%	21.7%	21.3%
1. Turnout Time-95 seconds 90% of the time Fire/EMS combined (per CPSE Standard)	90.0%	94.6%	94.3%	90.0%
2. Average fire emergency response time (DTA-in minutes)	4:30	4:46	4:40	5:00
3. Average medical emergency response time (DTA-in minutes)	4:30	4:11	4:18	5:00
4. Percentage of active fire hydrants serviced during the year	95%	100.0%	100.0%	95%
5. Percentage of 1st time pass of company standard performance drill	75%	90.0%	96.0%	66%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$6,442,243	\$6,812,940	\$6,812,940	\$7,099,222	\$7,199,628
SUPPLIES	\$138,783	\$179,715	\$153,688	\$166,388	\$168,888
SERVICES & PROFESSIONAL FEES	\$232,598	\$400,501	\$374,001	\$352,258	\$341,869
CAPITAL OUTLAY	\$0	\$0	\$0	\$23,327	\$0
TRANSFERS	\$557,874	\$821,701	\$821,701	\$738,144	\$668,318
TOTAL	\$7,371,498	\$8,214,857	\$8,162,330	\$8,379,339	\$8,378,703

PERSONNEL:

Full Time	70	69	69	69	69
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ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
FIRE DEPARTMENT	FIRE PREVENTION			
MISSION/PROGRAM DESCRIPTION				
<p>The Fire Prevention Division has a key role in improving the safety and quality of life of the citizens served. Fire Prevention personnel are responsible for a wide variety of enforcement, inspection, mitigation of hazards, investigation, and public education efforts to minimize property damage or loss due to fire and other emergencies. Fire Prevention coordinates activities with other DeSoto departments, private companies and governmental agencies to ensure fire and life safety issues are addressed in new construction and building remodels. The Fire Marshal is liaison for requests and information regarding code issues, assists in emergency management, storm watch, and Emergency Operations Center, as well as serves as Fire Department Public Information Officer.</p>				
GOALS AND OBJECTIVES				
<p>* Conducting routine inspections on all commercial occupancies in DeSoto- enforcement of adopted fire codes and ordinances.</p> <p>* Educating citizens on fire and life safety.</p> <p>* Conducting fire investigations.</p> <p>* Conducting building plan reviews for fire safety compliance (existing and new construction)</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of commercial occupancies	1,263	1,263	1,343	1,350
Number of commercial inspections made	281	530	828	820
Number of commercial re-inspects made	21	258	458	450
Number of fire investigations	13	30	22	25
Number of fire investigations with determination of cause	11	24	15	13
Number of investigations resulting determination of arson	2	6	0	4
Number of building plans received and reviewed	17	7	15	16
Number of fire prevention/training programs	3	28	33	25
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.04	\$0.13	\$0.14	\$0.20
M&O Budget % of General Fund Budget	0.30%	0.02%	0.02%	0.03%
Average number of attendees per program	282.5	27	41	30
Average time (in Days) to completion of building plan review	11.75	6	8	8
Percentage of commercial inspection & re-inspection completed	24%	52%	96%	90%
Percentage of fire reports completed within 72 hours	100%	100%	100%	100%
Average completion time (days) for building plan reviews	12.25	10	9	9

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$0	\$0	\$0	\$0	\$0
SUPPLIES	\$3,967	\$7,454	\$4,459	\$5,434	\$5,434
SERVICES & PROFESSIONAL FEES	\$2,882	\$7,836	\$6,260	\$4,860	\$4,860
TOTAL	\$6,849	\$15,290	\$10,719	\$10,294	\$10,294

PERSONNEL:

Full Time	1	1	1	1	1
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MUNICIPAL COURT

COURT SERVICES

Program 101-008-038

- ❖ 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		PROGRAM/ACTIVITY		
MUNICIPAL COURT		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				
<ul style="list-style-type: none"> * 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 citation clearance rate of 76.67% * Bench Trials adjudicated in 2 or fewer settings * Jury Trials adjudicated in 2 or fewer settings * Serve \$400,000 worth of warrants by the Marshals Office in fiscal year 2017 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1a. Number of citations filed with the court	10,030	10,085	9492	9,400
1b. Cases reactivated	5,073	5,147	4,980	4,900
1c. Cases with entry of judgment	9,647	8,549	8,157	7,800
1d. Cases placed on inactive status	3,965	6,704	5,597	5,000
2. Total Bench Trials Performed	NA	NA	35	30
3. Total Jury Trials Performed	NA	NA	20	15
4. Total Warrants served by Marshals	NA	NA	1,159	900
Efficiency/Effectiveness Measures				
M&O budget per capita	\$10.62	\$9.14	\$10.97	\$11.63
M&O Budget % of General Fund Budget	1.56%	1.36%	1.52%	1.55%
1. Citation Clearance Rate †	90.13%	100.14%	95.04%	80.00%
2. Average Number of Trial Settings before Bench Trial conducted †	NA	NA	1.43	< 2
3. Average Number of Trial Settings before Jury Trial conducted †	NA	NA	1.39	< 2
4. Total value of the warrants served by the Marshals Office	NA	NA	\$532,566	\$400,000

† This performance measure complies with the standards set by the National Center for State Courts

CITY OF DESOTO

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

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$457,721	\$528,195	\$528,195	\$552,197	\$557,138
SUPPLIES	\$2,419	\$5,240	\$5,240	\$5,240	\$5,240
SERVICES & PROFESSIONAL FEES	\$19,448	\$22,400	\$21,600	\$22,900	\$32,900
TRANSFERS	\$0	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL	\$479,588	\$585,835	\$585,035	\$610,337	\$625,278

PERSONNEL:

Full Time	6	6	6	6	6
Part Time	2	2	2	1	1

LIBRARY

LIBRARY SERVICES

Program 101-010-030

- ❖ Acquires, organizes, and provides access to information in both print and non-print formats;
- ❖ Provides educational and literacy programs for adults, teens, young children, and infants;
- ❖ Provides computer, printer, and copier services for the general public;
- ❖ Serves as liaison to the Library Board.

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
LIBRARY		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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of public use computers	43	43	43	43
2. Number of adult, teen, and youth programs per annum	300	274	466	475
3. Number of customer service surveys completed	280	337	300	325
4. Number of items checked out and used by customers	200,000	278,565	363,365	370,000
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$17.25	\$18.73	\$21.20	\$23.94
M&O Budget % of General Fund Budget	2.53%	2.80%	2.93%	3.20%
1. Average number of daily public use computer logins	230	249	247	249
2. Average number of participants per program	15	39.25	34.31	35
3. Percentage of satisfaction reported through customer service surveys	95%	97%	97%	95%
4. Average turnaround time for shelving of materials	24	24	24	24

CITY OF DESOTO

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

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$764,504	\$809,675	\$809,675	\$850,535	\$858,240
SUPPLIES	\$121,704	\$158,171	\$158,171	\$158,371	\$158,371
SERVICES & PROFESSIONAL FEES	\$87,391	\$90,775	\$90,775	\$89,535	\$89,535
CAPITAL OUTLAY	\$8,981	\$0	\$0	\$0	\$0
TRANSFERS	\$358	\$106,000	\$106,000	\$158,000	\$158,000
TOTAL	\$982,938	\$1,164,621	\$1,164,621	\$1,256,441	\$1,264,146

PERSONNEL:

Full Time	8	9	9	9	9
Part Time	14	13	13	13	13

INFORMATION TECHNOLOGY

INFORMATION TECH SERVICES

Program 101-011-014

- ❖ 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.

GIS GEOGRAPHIC INFO SYSTEM

Program 101-011-016

- ❖ Provides GIS services, such as geographic location mapping, statistics and technical information generation, and GIS software maintenance.

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				
<p>*To manage various interconnected local-area networks that form the City's wide-area network.</p> <p>*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.</p> <p>*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.</p> <p>* Provide first-, second-, and third-level technical support for all software and hardware issues.</p> <p>* Install, maintain and repair IT equipment, such as workstations, printers, servers and network / telecommunications hardware.</p> <p>*Oversee training program for City employees for a range of applications.</p> <p>*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.</p> <p>*Create and maintain the City's web presence.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of work orders opened	2600	2800	2620	2900
Number of customer service surveys distributed	40	80	80	80
Number of PCs, laptops and iDevices supported by the number of technicians	465/3.5	480/3.5	535/4	565/4
Efficiency/Effectiveness Measures				
M&O budget per capita	\$16.63	\$18.81	\$22.51	\$27.93
M&O budget % of city budget	2.44%	2.81%	3.12%	3.73%
Percentage of help desk calls resolved at time of call (industry standard 55-60%)	58.0%	60%	64%	60%
Percentage of good to excellent satisfaction on customer service surveys	95%	95%	100%	95%
IT spending per enterprise employee, benchmarked against the multiple industry standard per Gartner (\$12,708 for 2012)	\$2,746	\$2,950	\$3,072	\$3,500

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$405,571	\$510,951	\$510,951	\$644,246	\$669,836
SUPPLIES	\$3,107	\$12,107	\$12,107	\$42,950	\$8,650
SERVICES & PROFESSIONAL FEES	\$408,685	\$488,000	\$485,700	\$581,330	\$583,380
TRANSFERS	\$170,000	\$201,000	\$201,000	\$300,000	\$198,000
TOTAL	\$987,363	\$1,212,058	\$1,209,758	\$1,568,526	\$1,459,866

PERSONNEL:

Full Time	3	5	5	6	6
Part Time	1	0	0	0	0

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	INFORMATION TECHNOLOGY	TECH
101	11	14

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$405,571	\$510,951	\$510,951	\$566,462	\$571,437
SUPPLIES	\$3,107	\$12,107	\$12,107	\$38,300	\$7,000
SERVICES & PROFESSIONAL FEES	\$408,685	\$488,000	\$485,700	\$561,010	\$570,110
TRANSFERS	\$170,000	\$201,000	\$201,000	\$300,000	\$198,000
TOTAL	\$987,363	\$1,212,058	\$1,209,758	\$1,465,772	\$1,346,547

PERSONNEL:

Full Time	3	5	5	5	5
Part Time	1	0	0	0	0

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	INFORMATION TECHNOLOGY	GIS
101	11	16

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$0	\$0	\$0	\$77,784	\$98,399
SUPPLIES	\$0	\$0	\$0	\$4,650	\$1,650
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$20,320	\$13,270
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$102,754	\$113,319

PERSONNEL:

Full Time	0	0	0	1	1
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HUMAN RESOURCES

HUMAN RESOURCES ADMIN

Program 101-012-020

- ❖ Provides to City departments hiring and termination guidelines and assistance;
- ❖ Coordinates the Employee Wellness Program;
- ❖ Coordinates employee benefits and pay scales;
- ❖ Conducts the multi-year Compensation Study and/or salary surveys;
- ❖ Provides job descriptions for all City positions; and
- ❖ Posts vacant positions and receives job applications.

CIVIL SERVICE

Program 101-012-022

- ❖ Maintains compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations and operational procedures involving Civil Service personnel; and
- ❖ Serves as liaison to the DeSoto Civil Service Commission.

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$401,270	\$424,114	\$428,114	\$495,873	\$500,541
SUPPLIES	\$10,757	\$9,900	\$7,900	\$8,900	\$9,000
SERVICES & PROFESSIONAL FEES	\$133,038	\$162,348	\$129,948	\$159,407	\$159,008
TRANSFERS	\$412	\$0	\$0	\$0	\$0
TOTAL	\$545,476	\$596,362	\$565,962	\$664,180	\$668,549

PERSONNEL:

Full Time	4	4	4	5	5
Part Time	1	1	1	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
HUMAN RESOURCES	101-012-020	HUMAN RESOURCES/ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
The Human Resources Activity is responsible for providing services to all City departments in areas of recruiting, employee relations, records maintenance, benefits administration, retirement programs, employee injuries, and compensation. Policy is determined by the City Manager.				
GOALS AND OBJECTIVES				
<ul style="list-style-type: none"> * Coordinate the recruiting and selection process to increase applicant numbers and quality. * Manage the employee injury process to stay abreast of and control injury types, claims and lost time. * Adhere to and provide direction on Human Resources Policies and Procedures. * Monitor technology to improve paperless environments for employee files and actions. * Monitor the insurance markets for the balancing employee benefits and structures. * Complete a comprehensive review of employee pay and job evaluation. 				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
<i>Activity Demand/Workload</i>				
Annual number of jobs posted	79	60	94	85
Annual number of applications received	3,943	3,000	4465	4,000
Annual number of new hires (full-time and part-time)	147	125	140	130
Annual number of wellness events and programs	16	10	33	36
Annual number of wellness program participants	145	110	191	190
Number of job descriptions currently on file	83	93	95	110
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$8.13	\$9.09	\$9.92	\$11.32
M&O budget % of General Fund budget	1.19%	1.36%	1.37%	1.51%
Average number of applications per job posting	48	50	47	50
Average time (in days) for pre-hire employee processing	N/A	5	5	5
Percentage of full-time employees participating in wellness activities and programs	46%	35%	57%	60%
Average number of job descriptions reviewed / updated per month	2	2	4	5

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$401,270	\$424,114	\$428,114	\$495,873	\$500,541
SUPPLIES	\$10,442	\$8,400	\$7,400	\$8,400	\$8,500
SERVICES & PROFESSIONAL FEES	\$64,750	\$80,772	\$83,772	\$90,082	\$90,532
TRANSFERS	\$412	\$0	\$0	\$0	\$0
TOTAL	\$476,874	\$513,286	\$519,286	\$ 594,355	\$ 599,573

PERSONNEL:

Full Time	4	4	4	5	5
Part Time	1	1	1	0	0

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>PROGRAM/ACTIVITY</u>		
HUMAN RESOURCES	101-012-022	CIVIL SERVICE		
MISSION/PROGRAM DESCRIPTION				
The Civil Service Activity is responsible for maintaining compliance with Chapter 143 of the Texas Local Government Code regarding recruitment, pre-employment evaluations, and operational procedures involving Civil Service personnel in the City of DeSoto.				
GOALS AND OBJECTIVES				
*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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
<i>Activity Demand/Workload</i>				
Number of entry Civil Service tests given	4	4	3	2
Number of entry Civil Service applicants	270	305	331	200
Number of promotion Civil Service tests given	4	5	4	3
Number of promotion Civil Service applicants	25	33	12	20
<i>Efficiency/Effectiveness Measures</i>				
M&O budget per capita	\$1.61	\$1.31	0.83	\$1.33
M&O budget % of General Fund budget	0.24%	0.20%	0.11	0.18%
Percentage of applicants who take and pass the test for entry level firefighters and police officers	36%	40%	78%	60%
Percentage of applicants who take and pass the tests for promotions	80%	82%	100%	80%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
SUPPLIES	\$314	\$500	\$500	\$500	\$500
SERVICES & PROFESSIONAL FEES	\$68,288	\$82,576	\$46,176	\$69,325	\$68,476
TOTAL	\$68,602	\$83,076	\$46,676	\$69,825	\$68,976

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$141,210	\$0	\$1,697	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$198,885	\$44,325	\$44,325	\$45,000	\$40,000
CAPITAL OUTLAY	\$59,653	\$110,000	\$90,340	\$110,000	\$0
TRANSFERS	\$1,780,761	\$2,290,000	\$2,290,000	\$1,750,000	\$750,000
TOTAL	\$2,180,508	\$2,444,325	\$2,426,362	\$1,905,000	\$790,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$574,178	\$558,217	\$574,878	\$464,750	\$454,750
SERVICES & PROFESSIONAL FEES	\$1,732,981	\$1,936,336	\$1,907,993	\$1,897,937	\$1,871,080
CAPITAL OUTLAY	\$0	\$0	\$0	\$43,403	\$43,403
TRANSFERS	\$30,000	\$120,504	\$116,704	\$30,000	\$30,000
TOTAL	\$2,337,159	\$2,615,057	\$2,599,821	\$2,436,090	\$2,399,233

PEG 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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$373,776	\$512,910	\$512,910	\$333,210	\$ 399,510
REVENUES					
FRANCHISE FEES	\$137,910	\$120,000	\$120,000	\$116,000	\$116,000
INTEREST REVENUES	\$1,224	\$300	\$300	\$300	\$300
TOTAL REVENUES	\$139,134	\$120,300	\$120,300	\$116,300	\$116,300
TOTAL AVAILABLE RESOURCES	\$ 512,910	\$ 633,210	\$ 633,210	\$ 449,510	\$ 515,810
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$300,000	\$300,000	\$50,000	\$50,000
TOTAL EXPENDITURES	\$0	\$300,000	\$300,000	\$50,000	\$50,000
FUND BALANCE-ENDING	\$512,910	\$333,210	\$333,210	\$399,510	\$465,810

STABILIZATION FUND 108

STABILITATION FUND 108

- ❖ Serves as a multi-year savings fund, to be used for unbudgeted, unanticipated one-time expenditures that would otherwise impair the General Fund;
- ❖ Serves as a fund for expenditures such as those associated with changes in State or Federal legislation, adverse litigation or similar unforeseen actions, emergency expenditures, revenue fluctuations; and
- ❖ 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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,334,071	\$1,593,155	\$1,593,155	\$1,846,155	\$2,097,655
REVENUES					
INTEREST REVENUE	\$9,084	\$0	\$3,000	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$250,000	\$250,000	\$250,000	\$250,000	\$750,000
MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$259,084	\$250,000	\$253,000	\$251,500	\$751,500
TOTAL AVAILABLE RESOURCES	\$1,593,155	\$1,843,155	\$1,846,155	\$2,097,655	\$2,849,155
FUND BALANCE-ENDING	\$1,593,155	\$1,843,155	\$1,846,155	\$2,097,655	\$2,849,155



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COOPERATIVE



EFFORTS

SW REGIONAL COMM CENTER

REGIONAL DISPATCH SERVICES

Program 111-009-021

- ❖ 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 SERVICES

Program 111-009-022

- ❖ 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.

INTERGOVERNMENTAL SERVICES

Program 111-009-023

- ❖ Serves as a fund for reimbursement of overtime and other unplanned expenses for the SWRCC cooperative.

ADMINISTRATIVE SERVICES

Program 111-009-023

- ❖ Serves as a fund for Final Benefit Pay Expense for the SWRCC cooperative.

SWRCC - EQUIPMENT REPLACEMENT FUND

Fund 413

- ❖ Provides funding for operational equipment replacement for the SWRCC cooperative.

CITY OF DESOTO

FUND
SW REGIONAL COMM. CENTER FUND
111

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAPITAL BAL.-BEGINNING	\$495,231	\$322,681	\$322,681	\$347,719	\$335,281
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,695,419	\$1,857,205	\$1,857,205	\$2,121,624	\$2,132,910
E911 REVENUE	\$1,035,025	\$1,121,000	\$1,121,000	\$1,069,000	\$1,084,000
INTEREST REVENUES	\$938	\$100	\$100	\$100	\$100
CHARGES FOR SERVICES	\$127,423	\$122,800	\$122,800	\$117,800	\$112,800
TOTAL REVENUES	\$ 2,858,806	\$3,101,105	\$3,101,105	\$3,308,524	\$3,329,810
TOTAL AVAILABLE RESOURCES	\$ 3,354,037	\$3,423,786	\$3,423,786	\$3,656,243	\$3,665,091
EXPENDITURES					
PERSONNEL	\$2,129,812	\$2,131,731	\$2,164,801	\$2,378,710	\$2,411,776
SUPPLIES	\$29,834	\$60,117	\$80,717	\$79,000	\$81,000
SERVICES & PROFESSIONAL FEES	\$649,583	\$647,737	\$609,337	\$649,709	\$650,975
TRANSFERS TO OTHER FUNDS	\$143,000	\$143,000	\$143,000	\$143,000	\$143,000
DEBT SERVICE	\$79,127	\$78,212	\$78,212	\$70,543	\$70,255
TOTAL EXPENDITURES	\$3,031,356	\$3,060,797	\$3,076,067	\$3,320,962	\$3,357,006
WORKING CAPITAL BAL.-ENDING	\$322,681	\$362,989	\$347,719	\$335,281	\$308,085

PERSONNEL:

Full Time	30	30	30	31	31
Part Time	0	1	1	0	0

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
SOUTHWEST REGIONAL COMMUNICATION CENTER	111-099-001	REGIONAL DISPATCH		
MISSION/PROGRAM DESCRIPTION				
<p>Southwest Regional Communications Center (SWRCC) is the consolidated emergency communications department serving the communities of Cedar Hill, DeSoto and Duncanville. SWRCC is a primary Public Safety Answering Point, which answers incoming 9-1-1 calls and seamlessly integrates with the Police and Fire departments of each city for responses of personnel and equipment. This coordination of the three cities' resources allow citizens of each city to benefit by receiving the highest level of quality service. SWRCC's mission is to facilitate the delivery of emergency communications with professionalism and integrity, through the efficient and reliable collection and dissemination of critical information to the responders and citizens. Along with the above directives, SWRCC puts emphasis on Priority P and Priority 1 calls. These calls are defined as life threatening situations. Priority P are emergency calls, with emergency defined as a set of circumstances that require immediate Law Enforcement, Fire and/or EMS response, due to the high probability of death or serious injury to a person; or a major crime in progress. Priority 1 are just-occurred incidents involving injury or having a high threat to life or bodily harm. The term just occurred normally refers to incidents that have taken place in the past 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 fulfill their needs.</p>				
GOALS AND OBJECTIVES				
<p>*Answer at least 90% of all emergent phone lines within ten (10) seconds.</p> <p>*Dispatch, on average, Priority P and Priority 1 calls within sixty (60) seconds of receipt.</p> <p>*Remain professional and exude integrity during all operations with our public, internal units, and external agencies. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Obtain all pertinent information and correctly prioritize calls in order to ensure the officers, fire responders and medical service personnel are safe in their responses; dispatchers will follow protocol standards provided during call taking and dispatching. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Maintain a structured training program to ensure employees remain competent in our discipline and to maintain a knowledgeable, ideal performing work force. A six week new employee training program is in place to prepare trainees for performance on the dispatch floor. The training program will also provide opportunities for continuing dispatch education for tenured employees.</p> <p>*Keep the community informed of our progression, strategies and other services (e.g., Alarm Monitoring). This will be accomplished through our Public Relations Team and links on our citizen friendly SWRCC website.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
Number of emergency calls received	127,044	133,730	104,359	104,359
Number of Priority P calls	6,854	7,215	17,222	17,222
Number of Priority 1 calls	7,488	7,882	8,363	8,363
Evaluate approximately 3% of emergency calls dispatched for service	300	300	720	300
Number of public relation events	N/A	N/A	N/A	20
Number of IT Regional Meetings	N/A	N/A	N/A	6
Efficiency/Effectiveness Measures				
M&O budget per capita for the Participating Cities	22.68	22.51	21.90	23.72
Percentage of emergency calls answered in 10 seconds or less	90%	90%	93%	90%
Average dispatching time (in seconds) per Priority P call (APCO industry standard is 60 seconds)	60%	60%	49%	60
Average dispatching time (in seconds) per Priority 1 call (APCO industry standard is 60 seconds)	60%	60%	57%	60
Overall average score of randomly evaluated calls at or above 90% accuracy	90%	90%	96%	90%
Average number of participants at public relation events	N/A	N/A	N/A	300
Number of IT Regional meetings scheduled and held	N/A	N/A	N/A	6

CITY OF DESOTO

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

LINE ITEMS EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$2,016,551	\$2,121,731	\$2,135,781	\$2,368,710	\$2,401,776
SUPPLIES	\$29,046	\$54,117	\$74,717	\$73,000	\$75,000
SERVICES & PROFESSIONAL FEES	\$713,917	\$710,249	\$671,849	\$703,752	\$704,730
TRANSFERS TO OTHER FUNDS	\$143,000	\$143,000	\$143,000	\$143,000	\$143,000
TOTAL EXPENDITURES	\$2,902,514	\$3,029,097	\$3,025,347	\$3,288,462	\$3,324,506

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
SUPPLIES	\$734	\$6,000	\$6,000	\$6,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$14,320	\$15,700	\$15,700	\$16,500	\$16,500
TOTAL EXPENDITURES	\$15,054	\$21,700	\$21,700	\$22,500	\$22,500

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SW REGIONAL COMM. CENTER FUND	SOUTHWEST REGIONAL COMM CTR	INTERGOVERNMENTAL SERVICES
111	9	23

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning 2019
PERSONNEL	\$67,497	\$0	\$19,020	\$0	\$0
SUPPLIES	\$54	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$473	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$68,024	\$0	\$19,020	\$0	\$0

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$45,764	\$10,000	\$10,000	\$10,000	\$10,000
CAPITAL OUTLAY	(\$27,907)	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$17,857	\$10,000	\$10,000	\$10,000	\$10,000

CITY OF DESOTO

FUND
 SWRCC-EQUIPMENT REPLACE FUND
 413

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$19,538	\$36,099	\$36,099	\$15,599	\$50,599
REVENUES					
INTEREST REVENUES	\$47	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL REVENUES	\$50,047	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL AVAILABLE RESOURCES	\$69,585	\$86,099	\$86,099	\$65,599	\$100,599
EXPENDITURES					
SUPPLIES	\$5,579	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$27,907	\$85,000	\$70,500	\$15,000	\$15,000
TOTAL EXPENDITURES	\$33,486	\$85,000	\$70,500	\$15,000	\$15,000
FUND BALANCE-ENDING	\$36,099	\$1,099	\$15,599	\$50,599	\$85,599

SWRCC STABILIZATION FUND

FUND 134

- ❖ Serves as a multi-year savings fund, to be used for unbudgeted, unanticipated one-time expenditures that would otherwise impair the SWRCC Fund 111;
- ❖ Serves as a fund for expenditures such as those associated with changes in State or Federal legislation, adverse litigation or similar unforeseen actions, emergency expenditures, revenue fluctuations; and
- ❖ Decreases the need for any short-term borrowing, which would be a positive indication of the SWRCC's financial health and economic stability.

CITY OF DESOTO

FUND
SWRCC-STABILIZATION FUND
134

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$0	\$93,000	\$93,000	\$186,100	\$279,200
REVENUES					
INTEREST REVENUES	\$0	\$100	\$100	\$100	\$100
INTERFUND TRANSFERS	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000
TOTAL REVENUES	\$93,000	\$93,100	\$93,100	\$93,100	\$93,100
TOTAL AVAILABLE RESOURCES	\$93,000	\$186,100	\$186,100	\$279,200	\$372,300
FUND BALANCE-ENDING	\$93,000	\$186,100	\$186,100	\$279,200	\$372,300

REGIONAL JAIL OPERATIONS

FUND 112

CITY JAIL OPERATIONS

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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of inmates housed per year	6,647	5,233	5,375	5,300
2. Number of Jail inspections	1,095	1,098	1,092	1,090
3. Number of prisoner transfers to other agencies	311	311	421	400
Efficiency/Effectiveness Measures				
M&O budget per capita	\$20.20	\$20.86	\$20.50	\$22.28
M&O budget as a percentage of total budget	100%	100%	100%	100%
1. Average cost per prisoner per day	\$45.00	\$45.00	\$45.00	\$45.00
2. Average time per inspection per day	10 min.	5 min.	20 min.	15 min.
3. (a). Number of prisoners transported by DSO per year	148	540	420	425
3. (b). Number of prisoners transported by Jail staff per year	703	1,080	981	975
3. (c). Average time per prisoner to prepare for transport to another agency	15 min.	10 min.	40 min.	30 min.

CITY OF DESOTO

FUND
CITY JAIL OPERATIONS
112

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$383,250	\$362,646	\$362,646	\$298,453	\$262,736
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,050,000	\$1,050,000	\$1,050,000	\$1,110,000	\$1,110,000
CHARGES FOR SERVICES	\$22,294	\$34,000	\$21,800	\$22,800	\$22,800
INTEREST REVENUES	\$843	\$450	\$450	\$450	\$450
MISCELLANEOUS	\$1,335	\$480	\$480	\$480	\$480
TOTAL REVENUES	\$1,074,472	\$1,084,930	\$1,072,730	\$1,133,730	\$1,133,730
TOTAL AVAILABLE RESOURCES	\$1,457,722	\$1,447,576	\$1,435,376	\$1,432,183	\$1,396,466
EXPENDITURES					
PERSONNEL	\$992,875	\$1,022,973	\$1,020,023	\$1,065,233	\$1,082,782
SUPPLIES	\$16,670	\$18,000	\$18,000	\$18,000	\$18,000
SERVICES & PROFESSIONAL FEES	\$64,893	\$78,400	\$78,400	\$67,714	\$67,714
TRANSFERS TO OTHER FUNDS	\$20,638	\$20,500	\$20,500	\$18,500	\$18,500
TOTAL EXPENDITURES	\$1,095,076	\$1,139,873	\$1,136,923	\$1,169,447	\$1,186,996
ENDING FUND BALANCE	\$362,646	\$307,703	\$298,453	\$262,736	\$209,470

PERSONNEL:

Full Time	16	16	16	16	16
Part Time	5	5	5	5	5

SALES TAX



CORPORATIONS



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**DESOTO ECONOMIC DEVELOPMENT
CORPORATION (DEDC)
FUND 195**

**DESOTO ECONOMIC DEVELOPMENT CORPORATION
Fund 195**

- ❖ Promotes economic development within the City;
- ❖ Plans, promotes, finances and create opportunities for the retention, growth, and attraction of enterprises to the City; and
- ❖ Borrows funds and issue bonds with City Council approval.

**DEDC FY 2018 Annual Work Plan
Presented and Approved on July 17, 2017**

Goal #1 Grow DeSoto Business Incubator Project

- Fill space
- Provide training & mentorship to entrepreneurs in the incubator through 6 – 8 week classes to include:
 - The Financials: Balance Sheet, Profit & Loss, Cash Flow
 - Tax Planning and Reporting
 - Credit Repair & Loans
 - Access to Capital and Becoming Bankable
 - Customer Acquisition, Retention and New Market Development
 - Small Business Insurance Protection
 - Employee Retention
 - Pitfalls of Hiring & Firing
 - Business IT – Technology Trends for Success
 - Corporate Status
 - Marketing on a Shoestring Budget
 - Social Media 101
 - Guest Speaker Series
- Increase sales tax revenue
- Promote business

Goal #2 Attract a net, minimum outside investment of \$55 million to make DeSoto more prosperous

- Continue to work with city to develop effective public/private partnership to acquire potential property and attract future 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
- Promote sites at various trade shows, i.e. ICSC, HAI, SIOR, IAMC, BIO, IAMC
- Expedite development of I-35E corridor and encourage Regional Economic Development
- 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. (Hampton Road Corridor Prop 4)
- Enhance network of medical/health related organizations to increase additional investment along the city’s designated medical corridor(s). This includes Global Prime and other medical facilities, as well as doctors and dentists. (Ex: BIO International Convention)
- Collaborate with Charlton Methodist Hospital’s ongoing efforts to recruit talented physicians to the area
- Continue marketing missions and consultant/site selectors visits
- Attract viable arts, family sports, and entertainment businesses to DeSoto

- 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), North Central Texas Council of Governments(NCTCOG), Urban Land Institute(ULI)
- Continue to drive viewership and provide up-to-date content to the DEDC.org website through all social media platforms (Facebook, LinkedIn, Instagram, Google+, and Twitter)
- 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 #3 Continue to strengthen the EDC Board and Staff

- Staff DeSoto EDC office
- Understand operational, HR, and other policies
- Familiarity with bylaws
- Cross training of staff and skills training at least once a year
- Improve technology and document retention, as well as secure communications
- Quarterly reporting to City Council
- Quarterly committee meetings to include Personnel and Audit
- Board retreat/staff building
- Board training

Goal #4 Increase the net sales tax revenue by at least 5%

- Commit to continued efforts to enhance daytime traffic in community through attractive and healthy retail options. (Ex: Grow DeSoto Business Incubator)
- 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's I-35 Corridor as a retail and industrial gateway into the Dallas-Fort Worth metroplex
- Leverage the Retail Coach market report

Goal #5 Increase 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 1,000 jobs
- Higher livable wages
- Training platform with local educational institutions and businesses
- Promote or co-host quarterly job fairs

Goal #6 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 120 site visits per year (10 site visits per month)
 - Assess needs and issues
 - Capture possible suppliers and vendors
- Participate in corporate roundtable discussions
- Continue to nurture partnerships with SBDC, Texas Workforce Commission, local colleges & universities
- Increased EDC Board attendance for Planning & Zoning, City Council, and DeSoto Chamber of Commerce meetings, as well as community events and new business opportunities

Goal #7 Facilitate collaborative efforts with regional partners

- Participate in regional effort with the Governor's Office of Economic Development, Best Southwest Partnership, and Dallas Regional Chamber

DESOTO ECONOMIC DEVELOPMENT CORPORATION

195

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$3,401,415	\$3,938,177	\$3,938,177	\$2,518,341	\$2,518,341
SALES TAX REVENUES	\$2,123,411	\$2,096,728	\$2,123,411	\$2,297,932	\$2,297,932
BUSINESS INCUBATOR RENT	\$0	\$0	\$0	\$325,200	\$325,200
INTEREST REVENUES	\$9,716	\$11,242	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$2,133,127	\$2,107,970	\$2,133,411	\$2,633,132	\$2,633,132
TOTAL AVAILABLE RESOURCES	\$5,534,542	\$6,046,147	\$6,071,588	\$5,151,473	\$5,151,473
EXPENDITURES					
PERSONNEL	\$275,304	464,044	374,979	459,044	459,044
SUPPLIES	1,816	7,000	9,000	7,300	7,300
PROMOTION/ADMIN/GRANTS/ PROSPECT DEVELOPMENT	\$3,183,715	\$2,481,844	\$2,934,786	\$2,985,481	\$2,985,481
CAPITAL OUTLAY	\$0	\$275,000	\$6,000	\$6,000	\$6,000
DEBT SERVICE	\$302,544	\$299,919	\$299,919	\$297,118	\$297,118
TOTAL EXPENDITURES	\$3,763,379	3,527,806	3,527,806	3,754,942	3,754,942
ENDING FUND BALANCE	\$1,771,163	\$2,518,341	\$2,543,782	\$1,396,531	\$1,396,531

**DESOTO PARK DEVELOPMENT
CORPORATION (DPDC)
FUNDS 118 & 347**

PARK DEVELOPMENT CORP.

Fund 118

- ❖ Promotes the development of parks within the City;
- ❖ Oversees funds earmarked for the use of improving and developing DeSoto parks through the 4-B sales tax proceeds;
- ❖ Oversees Parks and Recreation master planning; and
- ❖ Issues bonds for public parks and park facility projects with the approval of City Council.

DEBT SERVICE PARKS DEVELOPMENT

Fund 347

- ❖ Serves as a fund for payment of debt service for bonds issued for public parks and park facility projects.

CITY OF DESOTO

FUND
PARK DEVELOPMENT CORP. FUND
118

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$682,440	\$590,751	\$590,751	\$394,651	\$255,001
SALES TAX REVENUES	\$615,908	\$508,000	\$508,000	\$465,000	\$465,000
INTEREST REVENUES	\$1,656	\$650	\$650	\$650	\$650
TOTAL REVENUES	\$617,564	\$508,650	\$508,650	\$465,650	\$465,650
TOTAL AVAILABLE RESOURCES	\$1,300,004	\$1,099,401	\$1,099,401	\$860,301	\$720,651
EXPENDITURES					
DEBT SERVICE	\$247,478	\$243,000	\$243,000	\$239,700	\$246,000
TRANSFERS TO OTHER FUNDS	\$461,775	\$461,750	\$461,750	\$365,600	\$288,300
TOTAL EXPENDITURES	\$709,253	\$704,750	\$704,750	\$605,300	\$534,300
ENDING FUND BALANCE	\$590,751	\$394,651	\$394,651	\$255,001	\$186,351

CITY OF DESOTO

FUND
DEBT SERVICE PARKS DEVELOPMENT
347

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$118,035	\$115,050	\$115,050	\$112,850	\$110,650
INTEREST REVENUES	\$165	\$300	\$300	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$211,775	\$211,775	\$211,750	\$215,600	\$213,300
TOTAL REVENUES	\$211,940	\$212,075	\$212,050	\$215,900	\$213,600
TOTAL AVAILABLE RESOURCES	\$329,975	\$327,125	\$327,100	\$328,750	\$324,250
EXPENDITURES					
DEBT SERVICE	\$214,925	\$214,275	\$214,250	\$218,100	\$215,800
TOTAL EXPENDITURES	\$214,925	\$214,275	\$214,250	\$218,100	\$215,800
ENDING FUND BALANCE	\$115,050	\$112,850	\$112,850	\$110,650	\$108,450

PUBLIC UTILITY



FUNDS



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PUBLIC UTILITY DEPARTMENT

PUBLIC UTILITY ADMINISTRATION

Program 502-025-025

- ❖ 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

Program 502-025-026

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

UTILITY FIELD OPERATIONS

Program 502-025-027

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

WATER METER REPLACEMENT FUND

Fund 503

- ❖ Funds the replacements and upgrades of water meters throughout the City.

WATER/SEWER EQUIP REPLACE FUND

Fund 504

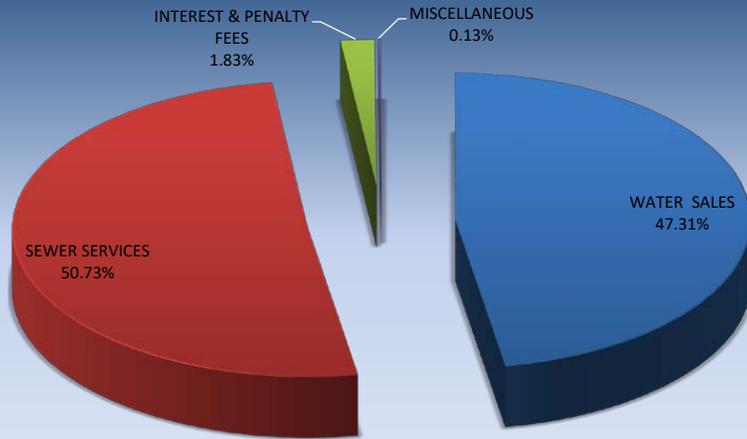
- ❖ Funds the replacements and upgrades of water and sewer equipment.

CIP-WATER & SEWER FUND

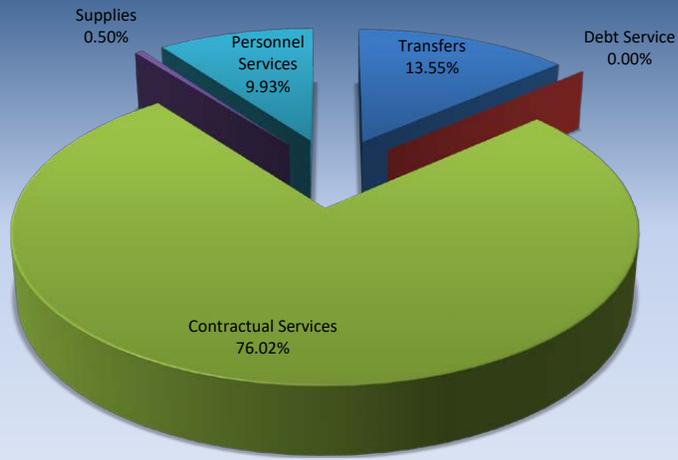
Fund 508

- ❖ Funds capital improvement projects for the Public Utilities Department.

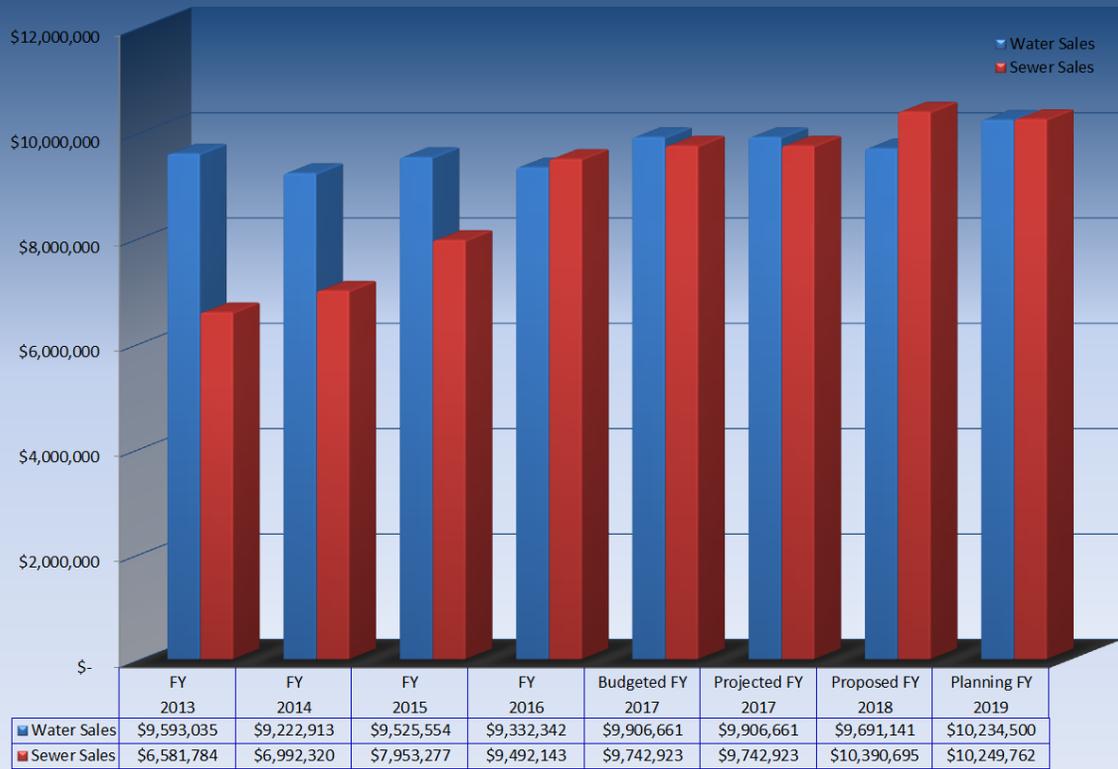
PUBLIC UTILITY FUND TOTAL REVENUE BUDGET \$20,482,836



PUBLIC UTILITY FUND TOTAL EXPENDITURES BUDGET \$20,705,227



Public Utility Fund Major Revenue Sources



CITY OF DESOTO

FUND

PUBLIC UTILITY FUND

502

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAPITAL-BEGINNING BAL.	\$7,475,267	\$8,578,198	\$8,578,198	\$9,577,378	\$9,354,987
REVENUES					
WATER & SEWER SALES	\$18,937,999	\$19,740,584	\$19,740,584	\$20,185,836	\$20,588,262
WATER & SEWER CONNECTION	\$82,056	\$97,000	\$97,000	\$94,000	\$94,000
WATER & SEWER SENIOR DISCOUNTS	(\$195,570)	(\$188,000)	(\$188,000)	(\$198,000)	(\$198,000)
PENALTY FEES	\$346,710	\$346,000	\$346,000	\$346,000	\$346,000
INTEREST REVENUES	\$35,936	\$30,000	\$30,000	\$28,000	\$28,000
MISCELLANEOUS/BOND PROCEEDS	\$115,318	\$334,439	\$334,439	\$27,000	\$27,000
TOTAL REVENUES	\$19,322,448	\$20,360,023	\$20,360,023	\$20,482,836	\$20,885,262
TOTAL AVAILABLE RESOURCES	\$26,797,715	\$28,938,221	\$28,938,221	\$30,060,214	\$30,240,249
APPROPRIATIONS					
PERSONNEL	\$1,859,872	\$1,937,079	\$1,934,879	\$2,055,944	\$2,072,779
SUPPLIES	\$64,746	\$90,342	\$119,042	\$102,600	\$103,100
SERVICES & PROFESSIONAL FEES	\$14,102,418	\$15,364,683	\$14,707,539	\$15,740,086	\$16,159,690
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$2,191,582	\$2,598,383	\$2,598,383	\$2,805,597	\$2,433,147
DEBT SERVICE	\$900	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL APPROPRIATIONS	\$18,219,517	\$19,991,487	\$19,360,843	\$20,705,227	\$20,769,716
WORKING CAPITAL -ENDING BAL.	\$8,578,198	\$8,946,734	\$9,577,378	\$9,354,987	\$9,470,533
Reserve Requirement -120 days	5,989,978	6,572,544	6,365,209	6,807,198	6,828,400
Amount over/(under) Reserve Requirement	2,588,219.81	2,374,190	3,212,169	2,547,789	2,642,133
# days covered	172	163	181	165	166
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				
<p>Department of Public Utilities (DPU) Administration is responsible for the oversight of all activities associated with the delivery of water and sewer services. The responsibilities of the Director of DPU include long-range planning for the water utility, developing and administering the annual operating budget, ensuring adequate staffing levels are maintained, ensuring the adequacy of water and sewer rates. The City of DeSoto purchases treated water from Dallas Water Utilities (DWU) and wastewater treatment services from the Trinity River Authority (TRA). The Director of DPU serves as the City liaison TRA and DWU.</p> <p>DPU Senior Secretary provides support to the Director of DPU as well as to the Utility Billing (UB) Manager and the Water Superintendent by dispatching service calls to Water Maintenance sending follow-up letters to customers who receive assistance with sewer stoppages, generating purchase requisitions, processing invoices for payment, ordering supplies, and serving as backup to key positions in UB.</p>				
GOALS AND OBJECTIVES				
<p>*Ensure that DPU expenditures are within budget limits by closely monitoring expenses and processing invoices promptly.</p> <p>*Ensure the financial stability of DPU by making sure that water and wastewater rates are sufficient to cover the cost of service.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of customer accounts serviced by the Public Utilities Department	16,600	17,012	17,277	17,300
2. Annual water sales in gallons	2,194,001,767	2,100,761,344	2,031,380,366	2,000,000,000
3. Number of customer calls for sewer blockage assistance	500	506	503	500
Efficiency/Effectiveness Measures				
Public Utilities Administration O&M budget per capita	\$4.53	\$5.51	\$5.02	\$5.02
Public Utilities Administration O&M budget as a percentage the overall departmental budget	1.12%	1.53%	1.29%	1.21%
1. Average O&M cost (\$) per customer account served	\$1,124	\$1,015	\$1,115	\$1,197
2. Average O&M cost (\$) per million gallons of water sold	\$8,505	\$8,803	\$9,655	\$10,351
3. Number of sewer backup claims paid by City's insurance	3	2	0	0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$298,939	\$221,470	\$221,470	\$233,734	\$235,818
SUPPLIES	\$385	\$2,500	\$2,500	\$2,500	\$2,500
SERVICES & PROFESSIONAL FEES	\$11,926	\$50,073	\$34,100	\$14,750	\$14,750
PUBLIC UTILITY ADMINISTRATION	\$311,250	\$274,043	\$258,070	\$250,984	253,068

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 customers receive water bills in a timely manner by 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 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Target
Activity Demand/Workload				
1. Number of water bills generated	199,038	204,618	207,700	207,700
2. Number of Utility Billing work orders	22,420	15,601	17,443	17,400
3. Number of disconnections due to nonpayment	4,690	6,685	6,284	6,300
4. Number of water meters read per year	203,900	208,642	210,844	210,850
Efficiency/Effectiveness Measures				
Utility Billing budget per capita	\$29.63	\$27.75	\$30.00	\$34.21
Utility Billing budget % of Public Utilities O&M budget	8%	9%	8%	8%
1. Percent of water bills generated on time	98%	80%	92%	95%
2. Percent of Utility Billing work orders completed within (1) business day	99%	99%	99%	99%
3. Percent of uncollected revenue recovered after disconnections	80%	79%	73%	80%
4. Average percentage of meters read daily	5%	5%	5%	5%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$657,977	\$759,207	\$759,207	\$800,981	\$807,354
SUPPLIES	\$30,785	\$31,467	\$49,267	\$31,200	\$31,700
SERVICES & PROFESSIONAL FEES	\$301,572	\$427,249	\$405,927	\$381,291	\$384,845
TRANSFERS TO OTHER FUNDS	\$391,100	\$368,000	\$368,000	\$500,000	\$582,700
UTILITY BILLING	\$1,381,433	\$1,585,923	\$1,582,401	\$1,713,472	1,806,599

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				
<p>Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure. The Texas Commission on</p> <p>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.</p>				
GOALS AND OBJECTIVES				
<p>*Maintain the water distribution system by repairing leaks and breaks in a timely manner.</p> <p>*Maintain the wastewater system by making necessary repairs and performing proactive flushing and cleaning.</p> <p>*Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve.</p> <p>*Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2015 Actuals	FY 2016 Actuals	Actuals FY 2017	FY 2018 Target
Activity Demand/Workload				
1. Number of dead-end water lines within the distribution system flushed monthly	65	105	1260	105
2. Daily water allowance from Dallas without penalty (gallons)	14.5MGD	14.5MGD	14.5 MGD	14.5MGD
3. Number of valves in the water distribution system	6,500	6,500	6500	6,500
4. Number of routine bacteriological samples to be collected annually	660	720	720	720
5. Number of repairs made on water system	180	187	165	160
6. Number of repairs made on sewer system	75	75	36	40
7. Number of water quality complaints received	110	120	133	125
Efficiency/Effectiveness Measures				
Field Operations budget per capita	\$229.00	\$235.82	\$252.00	\$277.23
Field Operations budget as % of Public Utilities O&M budget	90%	66%	65%	67%
1. Percentage of dead-end lines flushed monthly	100%	100%	100%	100%
2. Number of days water flow exceeds 14.5 million gallons	0	0	0	0
3. Percentage of valves exercised annually	23%	23%	23%	23%
4. Percentage of bacteriological samples within regulatory compliance	99%	99%	100%	99%
5. Percentage of water repairs completed within 5 hours	95%	100%	96%	90%
6. Percentage of sewer repairs completed within 5 hours	94%	100%	100%	90%
7. Percentage of water quality complaints addressed within 2 business days	95%	100%	100%	95%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$884,020	\$936,337	\$936,337	\$1,001,164	\$1,009,542
SUPPLIES	\$33,578	\$51,375	\$62,275	\$63,900	\$63,900
SERVICES & PROFESSIONAL FEES	\$10,670,087	\$11,877,613	\$11,253,764	\$12,330,297	\$12,722,347
TRANSFERS TO OTHER FUNDS	\$486,104	\$390,004	\$390,004	\$466,304	\$513,404
UTILITY FIELD OPERATIONS	\$12,073,790	\$13,255,329	\$12,642,380	\$13,861,665	14,309,193

PERSONNEL:					
Full Time	16	16	16	16	16

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$18,936	\$20,065	\$17,865	\$20,065	\$20,065
SUPPLIES	(\$2)	\$5,000	\$5,000	\$5,000	\$5,000
SERVICES & PROFESSIONAL FEES	\$3,118,833	\$3,009,748	\$3,013,748	\$3,013,748	\$3,037,748
DEBT SERVICE	\$900	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS TO OTHER FUNDS	\$1,314,378	\$1,840,379	\$1,840,379	\$1,839,293	\$1,337,043
NON-DEPARTMENTAL	\$4,453,044	\$4,876,192	\$4,877,992	\$4,879,106	\$4,400,856

CITY OF DESOTO

FUND
WATER METER REPLACEMENT FUND
503

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$ 541,263	\$ 286,600	\$ 286,600	\$ 88,600	\$ 22,600
REVENUES					
INTEREST REVENUES	\$1,071	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$367,000	\$368,000	\$368,000	\$500,000	\$560,000
TOTAL REVENUES	\$368,071	\$369,000	\$369,000	\$501,000	\$561,000
TOTAL AVAILABLE RESOURCES	\$ 909,334	\$ 655,600	\$ 655,600	\$ 589,600	\$ 583,600
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	\$622,734	\$567,000	\$567,000	\$567,000	\$567,000
TOTAL APPROPRIATIONS	\$622,734	\$567,000	\$567,000	\$567,000	\$567,000
FUND BALANCE-ENDING	\$ 286,600	\$ 88,600	\$ 88,600	\$ 22,600	\$ 16,600

CITY OF DESOTO

FUND
WATER/SEWER EQUIP REPLACE FUND
504

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$226,404	\$ 334,372	\$334,372	\$310,272	\$310,272
REVENUES					
INTEREST REVENUES	\$271	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$178,800	\$58,600	\$58,600	\$134,900	\$204,700
TOTAL REVENUES	\$179,071	\$58,600	\$58,600	\$134,900	\$204,700
TOTAL AVAILABLE RESOURCES	\$405,475	\$ 392,972	\$ 392,972	\$ 445,172	\$ 514,972
APPROPRIATIONS					
CAPITAL OUTLAY	\$71,103	\$82,700	\$82,700	\$134,900	\$204,700
TOTAL APPROPRIATIONS	\$71,103	\$82,700	\$82,700	\$134,900	\$204,700
FUND BALANCE-ENDING	\$334,372	\$ 310,272	\$ 310,272	\$ 310,272	\$ 310,272

CITY OF DESOTO

FUND

CIP-WATER & SEWER FUND

508

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAPITAL-BEGINNING BAL.	\$10,036,963	\$8,605,351	\$8,605,351	\$8,875,351	\$1,198,308
REVENUES					
INTEREST REVENUES	\$57,499	\$8,500	\$21,000	\$8,500	\$8,500
TRANSFERS FROM OTHER FUNDS	\$1,172,808	\$1,698,809	\$1,698,809	\$1,697,723	\$1,195,473
MISCELLANEOUS/BOND PROCEEDS	\$0	\$1,000,000	\$1,000,000	\$0	\$0
TOTAL REVENUES	\$1,230,307	\$2,707,309	\$2,719,809	\$1,706,223	\$1,203,973
TOTAL AVAILABLE RESOURCES	\$11,267,271	\$11,312,660	\$11,325,160	\$10,581,574	\$ 2,402,281
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	(\$13,473)	\$32,000	\$0	\$77,910	\$0
CAPITAL OUTLAY	\$2,208,872	\$6,857,482	\$1,250,000	\$8,037,696	\$1,160,000
DEBT SERVICE	\$466,520	\$1,199,809	\$1,199,809	\$1,267,661	\$1,235,706
TOTAL APPROPRIATIONS	\$2,661,919	\$8,089,291	\$2,449,809	\$9,383,267	\$2,395,706
WORKING CAPITAL - ENDING BAL.	\$8,605,351	\$3,223,369	\$8,875,351	\$1,198,308	\$6,575

STORM DRAINAGE



UTILITY FUNDS



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DEVELOPMENT SERVICES STORM DRAINAGE UTILITY FUNDS 522, 524 AND 528

ENGINEERING SERVICES

Program 522-003-010

- ❖ Maintains the Storm Drainage Program;
- ❖ Funds a Storm Drain Engineer position; and
- ❖ Provides engineering services for Storm Drainage Capital Projects.

MAINTENANCE

Program 522-003-020

- ❖ Funds the Storm Drainage Decal Program; and
- ❖ Funds one Operations Coordinator and three Service Provider positions.

DRAINAGE EQUIP REPLACE FUND

Fund 524

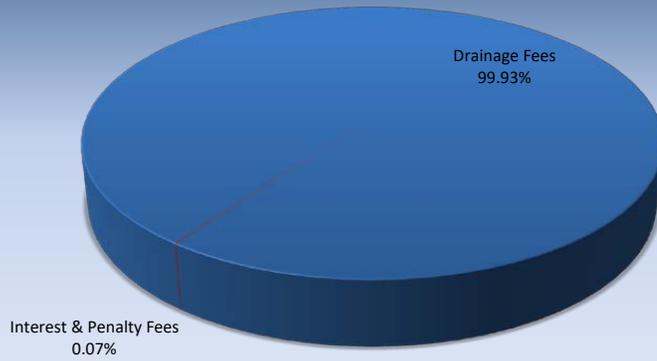
- ❖ Funds capitalized motor vehicle purchases for the Storm Drainage Program.

DRAINAGE IMPROVEMENTS FUND

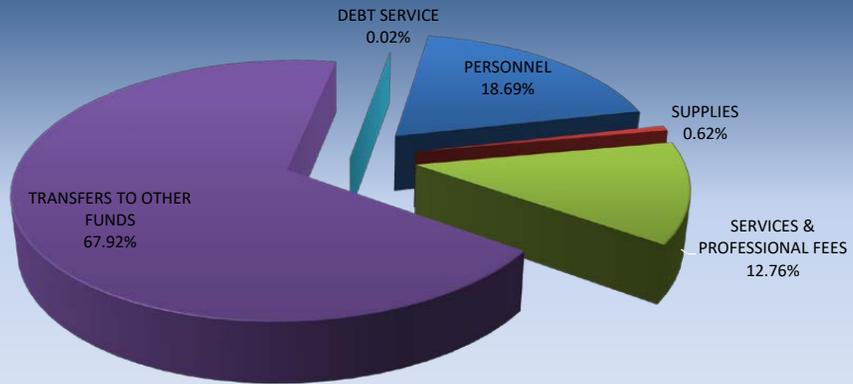
Fund 528

- ❖ Funds drainage improvements throughout the City.

Drainage Fund Revenues
Total Budget \$1,519,000



Drainage Fund Expenditures Total Budget \$1,784,865



CITY OF DESOTO

FUND
STORM DRAINAGE UTILITY FUND
522

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAPITAL-BEGINNING BAL.	\$680,137	\$1,168,679	\$1,168,679	\$1,059,989	\$794,124
REVENUES					
DRAINAGE CHARGE REVENUE	\$1,530,199	\$1,518,000	\$1,518,000	\$1,518,000	\$1,518,000
INTEREST REVENUES	\$2,034	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,532,233	\$1,519,000	\$1,519,000	\$1,519,000	\$1,519,000
TOTAL AVAILABLE RESOURCES	\$2,212,370	\$2,687,679	\$2,687,679	\$2,578,989	\$2,313,124
APPROPRIATIONS					
PERSONNEL	\$291,449	\$327,449	\$327,599	\$333,611	\$336,533
SUPPLIES	\$3,929	\$9,325	\$11,000	\$11,000	\$11,000
SERVICES & PROFESSIONAL FEES	\$156,871	\$212,847	\$211,172	\$227,672	\$211,172
TRANSFERS TO OTHER FUNDS	\$590,521	\$1,077,569	\$1,077,569	\$1,212,232	\$1,230,889
DEBT SERVICE	\$920	\$350	\$350	\$350	\$350
TOTAL APPROPRIATIONS	\$1,043,691	\$1,627,540	\$1,627,690	\$1,784,865	\$1,789,944
WORKING CAPITAL -ENDING BAL.	\$1,168,679	\$1,060,139	\$1,059,989	\$794,124	\$523,180
Reserve Requirements	\$100,000	\$125,000	\$125,000	\$125,000	\$125,000
Amount over/(under) Reserve Requirement	\$1,068,679	\$935,139	\$934,989	\$669,124	\$398,180
PERSONNEL:					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$94,369	\$94,000	\$94,000	\$96,666	\$97,574
SUPPLIES	\$1,971	\$4,325	\$6,000	\$6,000	\$6,000
SERVICES & PROFESSIONAL FEES	\$25,861	\$76,675	\$75,000	\$91,500	\$75,000
TRANSFERS TO OTHER FUNDS	\$564,521	\$1,077,569	\$1,077,569	\$1,155,532	\$1,230,889
ENGINEERING SERVICES	\$686,722	\$1,252,569	\$1,252,569	\$1,349,698	\$1,409,463

PERSONNEL:					
Full Time	1	1	1	1	1

CITY OF DESOTO

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

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$195,189	\$231,619	\$231,619	\$234,965	\$236,979
SUPPLIES	\$1,958	\$5,000	\$5,000	\$5,000	\$5,000
SERVICES & PROFESSIONAL FEES	\$28,337	\$33,499	\$33,499	\$33,499	\$33,499
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$26,000	\$0	\$0	\$56,700	\$0
MAINTENANCE	\$251,485	\$270,118	\$270,118	\$330,164	\$275,478

PERSONNEL:					
Full Time	5	5	5	5	5

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$1,891	\$1,830	\$1,980	\$1,980	\$1,980
SERVICES & PROFESSIONAL FEES	\$102,673	\$102,673	\$102,673	\$102,673	\$102,673
DEBT SERVICE	\$920	\$350	\$350	\$350	\$350
NON DEPARTMENTAL	\$105,484	\$104,853	\$105,003	\$105,003	\$105,003

CITY OF DESOTO

FUND
DRAINAGE EQUIP REPLACE FUND
524

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$0	\$1,691	\$1,691	\$1,691	\$1,691
<u>REVENUES</u>					
TRANSFERS FROM OTHER FUNDS	\$26,000	\$0	\$0	\$56,700	\$0
TOTAL REVENUES	\$26,000	\$0	\$0	\$56,700	\$0
TOTAL AVAILABLE RESOURCES	\$26,000	\$1,690.60	\$1,691	\$58,391	\$1,691
<u>APPROPRIATIONS</u>					
CAPITAL OUTLAY	\$24,309	\$0	\$0	\$56,700	\$0
TOTAL APPROPRIATIONS	\$24,309	\$0	\$0	\$56,700	\$0
FUND BALANCE-ENDING	\$1,691	\$1,690.60	\$1,691	\$1,691	\$1,691

CITY OF DESOTO

FUND
DRAINAGE IMPROVEMENTS FUND
528

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAPITAL-BEGINNING BAL.	\$ 1,122,864	\$934,697	\$934,697	\$937,197	\$972,398
REVENUES					
INTEREST REVENUES	\$2,777	\$2,500	\$2,500	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$564,521	\$1,077,569	\$1,077,569	\$1,155,532	\$1,230,889
TOTAL REVENUES	\$567,298	\$1,080,069	\$1,080,069	\$1,158,032	\$1,233,389
TOTAL AVAILABLE RESOURCES	\$1,690,162	\$2,014,766	\$2,014,766	\$2,095,229	\$2,205,787
APPROPRIATIONS					
CAPITAL OUTLAY	\$630,826	\$650,000	\$650,000	\$725,000	\$800,000
DEBT SERVICE	\$124,639	\$427,569	\$427,569	\$397,831	\$396,940
TOTAL APPROPRIATIONS	\$755,465	\$1,177,569	\$1,077,569	\$1,122,831	\$1,196,940
FUND BALANCE-ENDING	\$934,697	\$837,197	\$937,197	\$972,398	\$1,008,847

SANITATION



***ENTERPRISE
FUNDS***



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SANITATION ENTERPRISE FUNDS

552 AND 553

COMMUNITY INITIATIVES

Program 552-001-013

- ❖ Funds the Adopt-A-Street Program.

ENVIRONMENTAL HEALTH/ACTION

Program 552-001-014

- ❖ Funds annual recycling and household hazardous waste disposal events.

STREET MAINTENANCE

Program 552-003-020

- ❖ Funds the street sweeper, which is used to clean thoroughfares, collector streets, and residential streets in the city limits.

PARK MAINTENANCE

Program 552-005-020

- ❖ Funds the four-person Litter/Median Crew, which picks up litter in City right-of-ways and maintains medians along major thoroughfares; and
- ❖ Funds efforts of the Keep DeSoto Beautiful Corporation.

NON-DEPARTMENTAL

Program 552-099-001

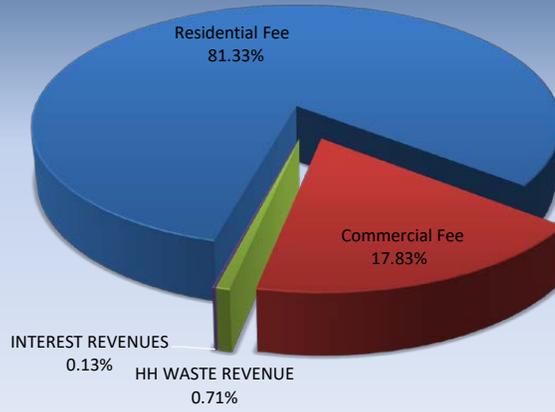
- ❖ Funds solid waste collection services for both residential and commercial customers.

SANITATION EQUIP REPLACE FUND

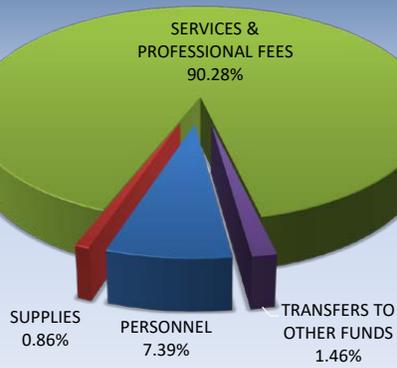
Fund 553

- ❖ Funds capitalized equipment purchases.

Sanitation Fund Revenue
Total Budget \$4,223,500



Sanitation Fund Expenditures
Total Budget \$4,444,523



CITY OF DESOTO

FUND
SANITATION ENTERPRISE FUND
552

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAPITAL-BEGINNING BAL.	\$1,889,894	\$1,890,252	\$1,890,252	\$1,735,544	\$1,514,521
REVENUES					
CHARGES FOR SERVICES	\$4,081,474	\$4,085,000	\$4,080,550	\$4,188,000	\$4,440,844
INTEREST REVENUES	\$7,647	\$8,000	\$5,000	\$5,500	\$5,500
CONTRIBUTIONS/ MISCELLANEOUS	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL REVENUES	\$4,119,121	\$4,123,000	\$4,115,550	\$4,223,500	\$4,476,344
TOTAL AVAILABLE RESOURCES	\$6,009,015	\$6,013,252	\$6,005,802	\$5,959,044	\$5,990,865
APPROPRIATIONS					
PERSONNEL	\$255,454	\$309,921	\$306,571	\$328,637	\$331,613
SUPPLIES	\$21,495	\$27,425	\$28,625	\$38,375	\$34,575
SERVICES & PROFESSIONAL FEES	\$3,687,922	\$3,864,978	\$3,859,562	\$4,012,511	\$4,066,064
CAPITAL OUTLAY	\$69,092	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$84,800	\$75,500	\$75,500	\$65,000	\$60,600
TOTAL APPROPRIATIONS	\$4,118,763	\$4,277,824	\$4,270,258	\$4,444,523	\$4,492,852
WORKING CAPITAL -ENDING BAL.	\$1,890,252	\$1,735,428	\$1,735,544	\$1,514,521	\$1,498,013
Reserve Requirement -60 days	\$677,057	\$527,403	\$526,470	\$547,955	\$553,913
Amount over/(under) Reserve Requirement	\$1,213,195	\$1,208,025	\$1,209,074	\$966,566	\$944,100
# days covered	168	197	198	166	162
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

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
SERVICES & PROFESSIONAL FEES	\$39,660	\$64,618	\$64,618	\$37,500	\$37,500
GENERAL ADMINISTRATION	\$39,660	\$64,618	\$64,618	\$37,500	\$37,500

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$76,562	\$65,861	\$65,861	\$67,854	\$68,416
SUPPLIES	\$9,810	\$9,500	\$12,000	\$16,000	\$16,000
SERVICES & PROFESSIONAL FEES	\$12,011	\$16,903	\$10,405	\$14,228	\$16,228
DEVELOPMENT SERVICES	\$183,183	\$142,264	\$138,266	\$133,082	\$135,644

PERSONNEL:

Full Time	1	1	1	1	1
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CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
SANITATION ENTERPRISE FUND	PARKS & RECREATION DEPT.	PARK MAINTENANCE
552	5	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$176,899	\$241,501	\$238,001	\$258,074	\$260,488
SUPPLIES	\$11,685	\$17,925	\$16,625	\$22,375	\$18,575
SERVICES & PROFESSIONAL FEES	\$135,593	\$178,155	\$175,059	\$177,205	\$173,205
PARK MAINTENANCE	\$324,177	\$463,081	\$455,185	\$487,654	\$477,868

PERSONNEL:					
Full Time	4	4	4	4	4

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
PERSONNEL	\$1,993	\$2,559	\$2,709	\$2,709	\$2,709
SERVICES & PROFESSIONAL FEES	\$3,500,658	\$3,605,302	\$3,609,480	\$3,783,578	\$3,839,131
CAPITAL OUTLAY	\$69,092	\$0	\$0	\$0	\$0
NON-DEPARTMENTAL	\$3,571,744	\$3,607,861	\$3,612,189	\$3,786,287	\$3,841,840

CITY OF DESOTO

FUND
SANITATION EQUIP REPLACE FUND
553

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
WORKING CAP. CARRYOVER-BEGINNING	\$56,776	\$106,972	\$106,972	\$6,972	\$41,972
INTEREST	\$117	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$84,800	\$75,500	\$75,500	\$65,000	\$60,600
TOTAL REVENUES	\$84,917	\$75,500	\$75,500	\$65,000	\$60,600
TOTAL AVAILABLE RESOURCES	\$141,693	\$182,472	\$182,472	\$71,972	\$102,572
<u>APPROPRIATIONS</u>					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$177,200	\$175,500	\$30,000	\$25,600
DEBT SERVICE	\$1,447	\$0	\$0	\$0	\$0
ADVANCE PAYMENTS	\$33,274	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$34,721	\$177,200	\$175,500	\$30,000	\$25,600
WORKING CAPITAL BAL.-ENDING	\$106,972	\$5,272	\$6,972	\$41,972	\$76,972

***HOTEL
OCCUPANCY***



FUND



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HOTEL OCCUPANCY FUND-221

HOTEL OCCUPANCY TAX FUND

Fund 221

- ❖ Funds annual Arts Grants, administered by the City Council, which helps to attract “the arts” to DeSoto;
- ❖ Funds maintenance of historic Nance Farm, which is intended to attract tourists and visitors to DeSoto;
- ❖ 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 community events;
- ❖ Funds Convention and Visitors Bureau 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.



<u>Fiscal Year</u>	<u>Hotel Tax</u>
FY 2013	\$ 725,382
FY 2014	\$ 790,657
FY 2015	\$ 840,967
FY 2016	\$ 959,888
2017 Projected	\$ 890,000
2018 Adopted	\$ 725,000

The City of Desoto is located on the West side of I35E, at the I35 E 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 American Best Value Inn & Suites, Holiday Inn Express, Magnuson Grand Hotel, Days Inn and Suites, Town Place Suites/Marriott, Hampton Inn & Suites and Laquinta.

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,339,552	\$1,628,379	\$1,628,379	\$1,078,324	\$918,990
REVENUES					
HOTEL OCCUPANCY TAX FUND	\$959,888	\$725,000	\$890,000	\$725,000	\$725,000
CHARGES FOR SERVICES	\$14,893	\$4,700	\$4,700	\$4,700	\$4,700
INTEREST	\$5,189	\$1,500	\$4,500	\$1,500	\$1,500
TOTAL REVENUES	\$979,970	\$731,200	\$899,200	\$731,200	\$731,200
TOTAL AVAILABLE RESOURCES	\$2,319,522	\$2,359,579	\$2,527,579	\$1,809,524	\$1,650,190
EXPENDITURES					
PERSONNEL	\$4,399	\$14,095	\$14,623	\$14,623	\$14,623
SERVICES & PROFESSIONAL FEES	\$523,862	\$668,995	\$658,357	\$773,862	\$778,247
CAPITAL OUTLAY	\$22,275	\$689,865	\$624,300	\$0	\$0
TRANSFERS	\$140,607	\$151,975	\$151,975	\$102,049	\$102,049
OPERATING EXPENDITURES	\$691,143	\$1,524,930	\$1,449,255	\$890,534	\$894,919
TOTAL EXPENDITURES	\$691,143	\$1,524,930	\$1,449,255	\$890,534	\$894,919
FUND BALANCE - ENDING	\$1,628,379	\$834,649	\$1,078,324	\$918,990	\$755,271
Reserve Requirement - 25%*Proj. Rev.	\$244,993	\$182,800	\$224,800	\$182,800	\$182,800
Amount over/(under) Reserve Requirement	\$1,383,387	\$651,849	\$853,524	\$736,190	\$572,471



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DEBT SERVICE



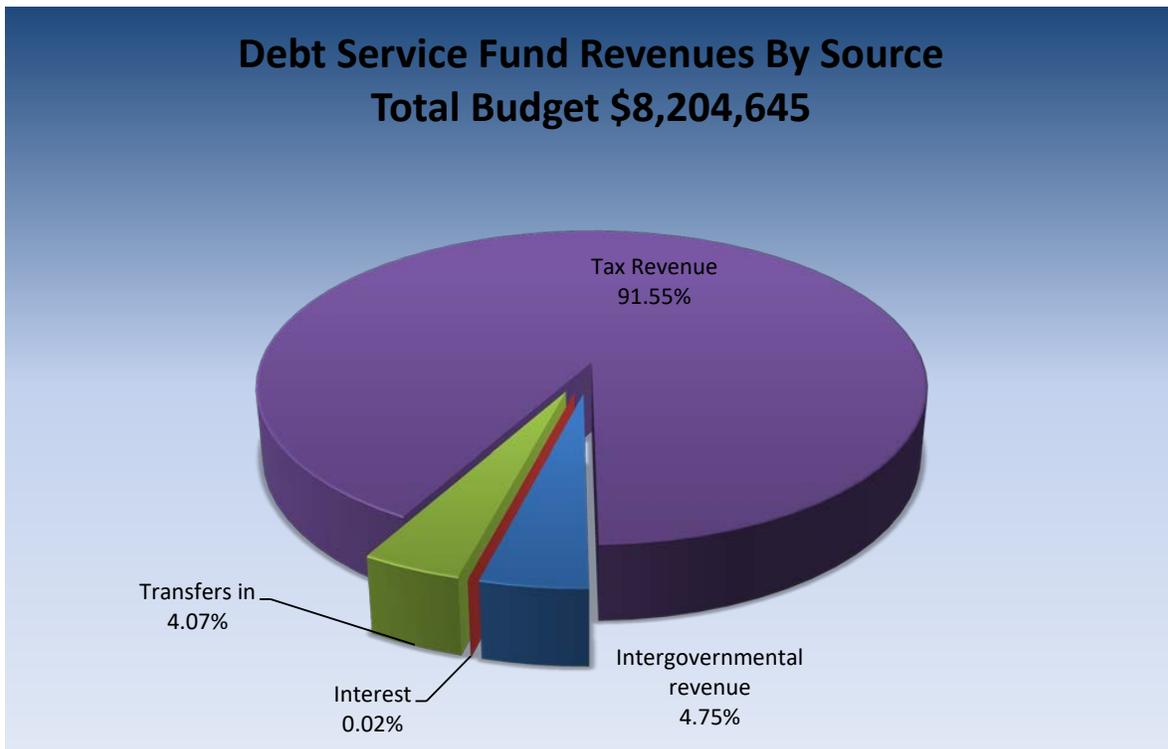
FUND



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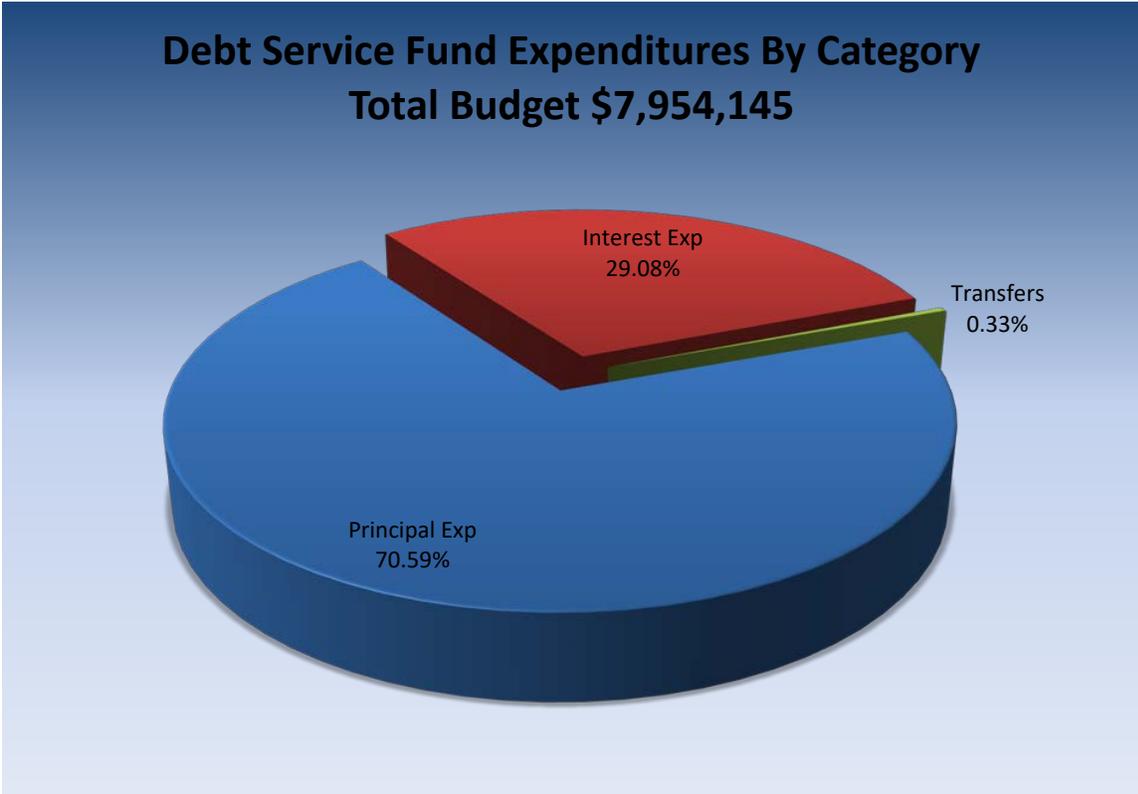
City of DeSoto Debt Service Fund Overview

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 issues 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 \$8,204,645 an increase of 7.44% from the previously year. The I&S property tax rate for FY2017-18 is calculated at \$0.1999 per \$100 valuation, a decrease of \$0.010 from the previous fiscal year's rate. The I&S rate is equivalent to 27.01% of the total property tax rate of \$0.7399 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$7.5 million and represent 91.54% of total fund revenue. Intergovernmental Revenue is budgeted at \$358,407 represents the second largest source of funding, followed by transfers from other funds that are budgeted at \$333,438. Interest revenue is budgeted at \$1,500.

City of DeSoto Debt Service Fund Expenditures



Expenditures for the Debt Service Fund are budgeted at \$7,954,145 – an increase of 3.21% from the previous year. Interest payments on bonds are budgeted to remain the same as prior year at \$2.27 million. Principal payments are budgeted at \$5.42 million, a 4.63% 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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$2,829,318	\$3,194,714	\$3,194,714	\$3,306,803	\$3,553,503
REVENUES					
INTERGOVERNMENTAL REVENUE	\$358,401	\$354,531	\$354,531	\$358,407	\$358,407
CURRENT TAXES	\$7,152,159	\$7,025,000	\$7,236,484	\$7,392,500	\$7,396,300
DELINQUENT TAXES	\$131,224	\$65,000	\$65,000	\$65,000	\$55,000
PENALTIES & INTEREST	\$51,050	\$50,000	\$50,000	\$50,000	\$40,000
INTEREST REVENUES	\$30,689	\$1,500	\$5,977	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$198,339	\$195,832	\$195,832	\$333,438	\$337,612
BOND PROCEEDS	\$6,891,869	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$14,813,731	\$7,691,863	\$7,907,824	\$8,200,845	\$8,188,819
TOTAL AVAILABLE RESOURCES	\$17,643,049	\$10,886,577	\$11,102,538	\$11,507,648	\$11,742,322
EXPENDITURES					
TRANSFER TO OTHER FUNDS	\$26,300	\$26,300	\$26,300	\$26,300	\$26,300
DEBT SERVICE	\$14,422,035	\$7,739,436	\$7,769,435	\$7,927,845	\$7,469,744
TOTAL EXPENDITURES	\$14,448,335	\$7,765,736	\$7,795,735	\$7,954,145	\$7,496,044
FUND BALANCE-ENDING	\$3,194,714	\$3,120,841	\$3,306,803	\$3,553,503	\$4,246,278
I & S Tax Rate	0.2250	0.2100	0.2100	0.1999	0.1999

**CITY OF DESOTO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN**

September 30, 2017

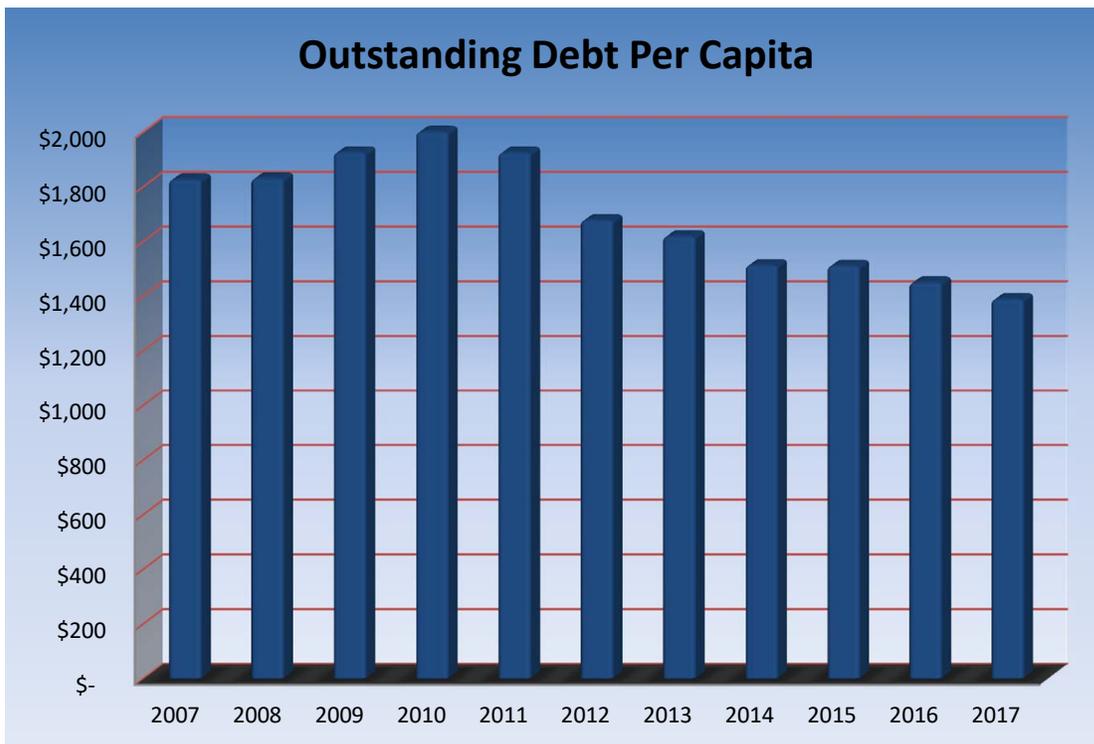
Total Assessed Value	\$	4,126,122,010
Less: Exempt Property	\$	508,344,889
Net Taxable Assessed Value	\$	3,617,777,121
Debt limit -Ten Percent (10%) of Taxable Assessed Value	\$	361,777,712
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	\$	77,760,000
Less: Amount in Debt Service Fund Available for Payment of Principal	\$	3,306,803
Total Amount of Debt Applicable to Debt Limit	<u>\$</u>	<u>74,453,197</u>
Legal Debt Margin	<u>\$</u>	<u>287,324,515</u>

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
2017	\$ 73,745,000	53,128*	\$ 1,388

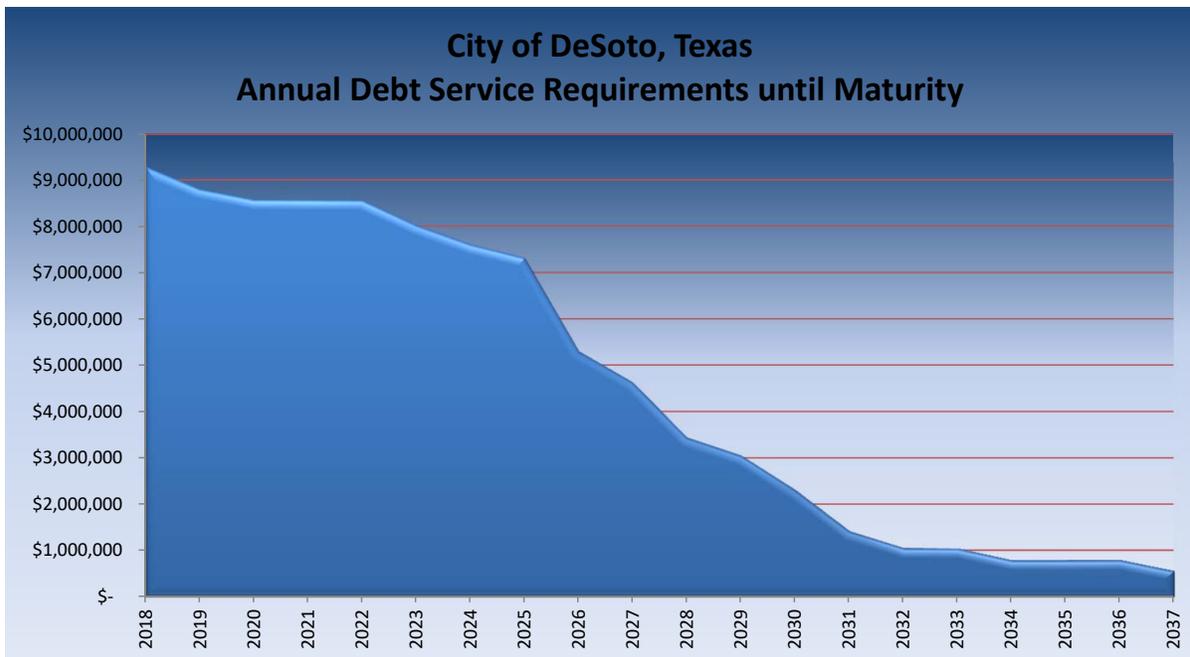


** Texas Economic Development Corporation - Texas Wide Open for Business.com*

City of DeSoto, Texas
All Outstanding General and Certificate of Obligation Debt
As of Fiscal Year Ending 2017

Period Ending	Principal	Interest	Total Debt Service
9/30/2018	6,455,000	2,842,621	\$ 9,297,621
9/30/2019	6,285,000	2,521,675	\$ 8,806,675
9/30/2020	6,275,000	2,305,113	\$ 8,580,113
9/30/2021	6,510,000	2,061,344	\$ 8,571,344
9/30/2022	6,775,000	1,792,856	\$ 8,567,856
9/30/2023	6,515,000	1,511,738	\$ 8,026,738
9/30/2024	6,375,000	1,233,681	\$ 7,608,681
9/30/2025	6,360,000	965,819	\$ 7,325,819
9/30/2026	4,555,000	750,175	\$ 5,305,175
9/30/2027	4,055,000	581,544	\$ 4,636,544
9/30/2028	3,000,000	442,172	\$ 3,442,172
9/30/2029	2,715,000	335,200	\$ 3,050,200
9/30/2030	2,060,000	247,269	\$ 2,307,269
9/30/2031	1,230,000	187,256	\$ 1,417,256
9/30/2032	905,000	148,763	\$ 1,053,763
9/30/2033	930,000	116,713	\$ 1,046,713
9/30/2034	705,000	87,919	\$ 792,919
9/30/2035	730,000	62,375	\$ 792,375
9/30/2036	760,000	35,638	\$ 795,638
9/30/2037	550,000	11,000	\$ 561,000
TOTAL	\$ 73,745,000	\$ 18,240,868	\$ 91,985,871

OUTSTANDING





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GENERAL OBLIGATION BONDS



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BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding & Improvement Bonds, Series 2017 (I&S Tax Portion)
 Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	254,000	2.000%	386,039.39	640,039.39	
08/15/2018			304,925.00	304,925.00	
09/30/2018					944,964.39
02/15/2019	860,500	2.000%	304,925.00	1,165,425.00	
08/15/2019			296,320.00	296,320.00	
09/30/2019					1,461,745.00
02/15/2020	879,500	2.000%	296,320.00	1,175,820.00	
08/15/2020			287,525.00	287,525.00	
09/30/2020					1,463,345.00
02/15/2021	903,000	3.000%	287,525.00	1,190,525.00	
08/15/2021			273,980.00	273,980.00	
09/30/2021					1,464,505.00
02/15/2022	931,500	4.000%	273,980.00	1,205,480.00	
08/15/2022			255,350.00	255,350.00	
09/30/2022					1,460,830.00
02/15/2023	1,404,000	5.000%	255,350.00	1,659,350.00	
08/15/2023			220,250.00	220,250.00	
09/30/2023					1,879,600.00
02/15/2024	1,481,000	5.000%	220,250.00	1,701,250.00	
08/15/2024			183,225.00	183,225.00	
09/30/2024					1,884,475.00
02/15/2025	1,553,000	5.000%	183,225.00	1,736,225.00	
08/15/2025			144,400.00	144,400.00	
09/30/2025					1,880,625.00
02/15/2026	1,634,500	5.000%	144,400.00	1,778,900.00	
08/15/2026			103,537.50	103,537.50	
09/30/2026					1,882,437.50
02/15/2027	1,721,500	5.000%	103,537.50	1,825,037.50	
08/15/2027			60,500.00	60,500.00	
09/30/2027					1,885,537.50
02/15/2028	930,000	4.000%	60,500.00	990,500.00	
08/15/2028			41,900.00	41,900.00	
09/30/2028					1,032,400.00
02/15/2029	560,000	4.000%	41,900.00	601,900.00	
08/15/2029			30,700.00	30,700.00	
09/30/2029					632,600.00
02/15/2030	165,000	4.000%	30,700.00	195,700.00	
08/15/2030			27,400.00	27,400.00	
09/30/2030					223,100.00
02/15/2031	175,000	4.000%	27,400.00	202,400.00	
08/15/2031			23,900.00	23,900.00	
09/30/2031					226,300.00
02/15/2032	180,000	4.000%	23,900.00	203,900.00	
08/15/2032			20,300.00	20,300.00	
09/30/2032					224,200.00
02/15/2033	185,000	4.000%	20,300.00	205,300.00	
08/15/2033			16,600.00	16,600.00	
09/30/2033					221,900.00
02/15/2034	195,000	4.000%	16,600.00	211,600.00	
08/15/2034			12,700.00	12,700.00	
09/30/2034					224,300.00
02/15/2035	205,000	4.000%	12,700.00	217,700.00	
08/15/2035			8,600.00	8,600.00	
09/30/2035					226,300.00

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding & Improvement Bonds, Series 2017 (I&S Tax Portion)
Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2036	210,000	4.000%	8,600.00	218,600.00	
08/15/2036			4,400.00	4,400.00	
09/30/2036					223,000.00
02/15/2037	220,000	4.000%	4,400.00	224,400.00	
09/30/2037					224,400.00
	14,647,500		5,019,064.39	19,666,564.39	19,666,564.39

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding & Improvement Bonds, Series 2017 (W&S Portion)
 Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018			58,854.17	58,854.17	
08/15/2018			46,875.00	46,875.00	
09/30/2018					105,729.17
02/15/2019	170,000	2.000%	46,875.00	216,875.00	
08/15/2019			45,175.00	45,175.00	
09/30/2019					262,050.00
02/15/2020	175,000	2.000%	45,175.00	220,175.00	
08/15/2020			43,425.00	43,425.00	
09/30/2020					263,600.00
02/15/2021	175,000	3.000%	43,425.00	218,425.00	
08/15/2021			40,800.00	40,800.00	
09/30/2021					259,225.00
02/15/2022	185,000	4.000%	40,800.00	225,800.00	
08/15/2022			37,100.00	37,100.00	
09/30/2022					262,900.00
02/15/2023	195,000	5.000%	37,100.00	232,100.00	
08/15/2023			32,225.00	32,225.00	
09/30/2023					264,325.00
02/15/2024	205,000	5.000%	32,225.00	237,225.00	
08/15/2024			27,100.00	27,100.00	
09/30/2024					264,325.00
02/15/2025	215,000	5.000%	27,100.00	242,100.00	
08/15/2025			21,725.00	21,725.00	
09/30/2025					263,825.00
02/15/2026	225,000	5.000%	21,725.00	246,725.00	
08/15/2026			16,100.00	16,100.00	
09/30/2026					262,825.00
02/15/2027	240,000	5.000%	16,100.00	256,100.00	
08/15/2027			10,100.00	10,100.00	
09/30/2027					266,200.00
02/15/2028	245,000	4.000%	10,100.00	255,100.00	
08/15/2028			5,200.00	5,200.00	
09/30/2028					260,300.00
02/15/2029	260,000	4.000%	5,200.00	265,200.00	
09/30/2029					265,200.00
	2,290,000		710,504.17	3,000,504.17	3,000,504.17

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding & Improvement Bonds, Series 2017 (SWRCC)
 Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	46,000	2.000%	13,917.83	59,917.83	
08/15/2018			10,625.00	10,625.00	
09/30/2018					70,542.83
02/15/2019	49,500	2.000%	10,625.00	60,125.00	
08/15/2019			10,130.00	10,130.00	
09/30/2019					70,255.00
02/15/2020	50,500	2.000%	10,130.00	60,630.00	
08/15/2020			9,625.00	9,625.00	
09/30/2020					70,255.00
02/15/2021	52,000	3.000%	9,625.00	61,625.00	
08/15/2021			8,845.00	8,845.00	
09/30/2021					70,470.00
02/15/2022	53,500	4.000%	8,845.00	62,345.00	
08/15/2022			7,775.00	7,775.00	
09/30/2022					70,120.00
02/15/2023	56,000	5.000%	7,775.00	63,775.00	
08/15/2023			6,375.00	6,375.00	
09/30/2023					70,150.00
02/15/2024	59,000	5.000%	6,375.00	65,375.00	
08/15/2024			4,900.00	4,900.00	
09/30/2024					70,275.00
02/15/2025	62,000	5.000%	4,900.00	66,900.00	
08/15/2025			3,350.00	3,350.00	
09/30/2025					70,250.00
02/15/2026	65,500	5.000%	3,350.00	68,850.00	
08/15/2026			1,712.50	1,712.50	
09/30/2026					70,562.50
02/15/2027	68,500	5.000%	1,712.50	70,212.50	
09/30/2027					70,212.50
	562,500		140,592.83	703,092.83	703,092.83

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
02/15/2018	380,000	2.000%	74,393.75	454,393.75	
08/15/2018			70,593.75	70,593.75	
09/30/2018					524,987.50
02/15/2019	385,000	2.000%	70,593.75	455,593.75	
08/15/2019			66,743.75	66,743.75	
09/30/2019					522,337.50
02/15/2020	390,000	3.000%	66,743.75	456,743.75	
08/15/2020			60,893.75	60,893.75	
09/30/2020					517,637.50
02/15/2021			60,893.75	60,893.75	
08/15/2021			60,893.75	60,893.75	
09/30/2021					121,787.50
02/15/2022	610,000	3.000%	60,893.75	670,893.75	
08/15/2022			51,743.75	51,743.75	
09/30/2022					722,637.50
02/15/2023	740,000	3.000%	51,743.75	791,743.75	
08/15/2023			40,643.75	40,643.75	
09/30/2023					832,387.50
02/15/2024	690,000	3.000%	40,643.75	730,643.75	
08/15/2024			30,293.75	30,293.75	
09/30/2024					760,937.50
02/15/2025	710,000	2.000%	30,293.75	740,293.75	
08/15/2025			23,193.75	23,193.75	
09/30/2025					763,487.50
02/15/2026	720,000	2.000%	23,193.75	743,193.75	
08/15/2026			15,993.75	15,993.75	
09/30/2026					759,187.50
02/15/2027	135,000	2.000%	15,993.75	150,993.75	
08/15/2027			14,643.75	14,643.75	
09/30/2027					165,637.50
02/15/2028	135,000	2.000%	14,643.75	149,643.75	
08/15/2028			13,293.75	13,293.75	
09/30/2028					162,937.50
02/15/2029	140,000	2.000%	13,293.75	153,293.75	
08/15/2029			11,893.75	11,893.75	
09/30/2029					165,187.50
02/15/2030	145,000	2.000%	11,893.75	156,893.75	
08/15/2030			10,443.75	10,443.75	
09/30/2030					167,337.50
02/15/2031	145,000	2.000%	10,443.75	155,443.75	
08/15/2031			8,993.75	8,993.75	
09/30/2031					164,437.50
02/15/2032	150,000	2.000%	8,993.75	158,993.75	
08/15/2032			7,493.75	7,493.75	
09/30/2032					166,487.50
02/15/2033	150,000	2.250%	7,493.75	157,493.75	
08/15/2033			5,806.25	5,806.25	
09/30/2033					163,300.00
02/15/2034	155,000	2.250%	5,806.25	160,806.25	
08/15/2034			4,062.50	4,062.50	
09/30/2034					164,868.75
02/15/2035	160,000	2.500%	4,062.50	164,062.50	

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
08/15/2035			2,062.50	2,062.50	
09/30/2035					166,125.00
02/15/2036	165,000	2.500%	2,062.50	167,062.50	
09/30/2036					167,062.50
	6,105,000		1,073,768.75	7,178,768.75	7,178,768.75

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
02/15/2018	35,000	2.000%	7,050	42,050	
08/15/2018			6,700	6,700	
09/30/2018					48,750
02/15/2019	30,000	2.000%	6,700	36,700	
08/15/2019			6,400	6,400	
09/30/2019					43,100
02/15/2020	50,000	3.000%	6,400	56,400	
08/15/2020			5,650	5,650	
09/30/2020					62,050
02/15/2021	50,000	3.000%	5,650	55,650	
08/15/2021			4,900	4,900	
09/30/2021					60,550
02/15/2022	40,000	3.000%	4,900	44,900	
08/15/2022			4,300	4,300	
09/30/2022					49,200
02/15/2023	85,000	3.000%	4,300	89,300	
08/15/2023			3,025	3,025	
09/30/2023					92,325
02/15/2024	85,000	3.000%	3,025	88,025	
08/15/2024			1,750	1,750	
09/30/2024					89,775
02/15/2025	85,000	2.000%	1,750	86,750	
08/15/2025			900	900	
09/30/2025					87,650
02/15/2026	90,000	2.000%	900	90,900	
09/30/2026					90,900
	550,000		74,300	624,300	624,300

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
02/15/2018	165,000	4.000%	32,318.75	197,318.75	
08/15/2018			29,018.75	29,018.75	
09/30/2018					226,337.50
02/15/2019	170,000	4.000%	29,018.75	199,018.75	
08/15/2019			25,618.75	25,618.75	
09/30/2019					224,637.50
02/15/2020	180,000	4.000%	25,618.75	205,618.75	
08/15/2020			22,018.75	22,018.75	
09/30/2020					227,637.50
02/15/2021	105,000	4.000%	22,018.75	127,018.75	
08/15/2021			19,918.75	19,918.75	
09/30/2021					146,937.50
02/15/2022	120,000	4.000%	19,918.75	139,918.75	
08/15/2022			17,518.75	17,518.75	
09/30/2022					157,437.50
02/15/2023	230,000	4.000%	17,518.75	247,518.75	
08/15/2023			12,918.75	12,918.75	
09/30/2023					260,437.50
02/15/2024	240,000	4.000%	12,918.75	252,918.75	
08/15/2024			8,118.75	8,118.75	
09/30/2024					261,037.50
02/15/2025	250,000	2.050%	8,118.75	258,118.75	
08/15/2025			5,556.25	5,556.25	
09/30/2025					263,675.00
02/15/2026	250,000	2.150%	5,556.25	255,556.25	
08/15/2026			2,868.75	2,868.75	
09/30/2026					258,425.00
02/15/2027	255,000	2.250%	2,868.75	257,868.75	
09/30/2027					257,868.75
	1,965,000		319,431.25	2,284,431.25	2,284,431.25

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Bonds, Series 2015
 Callable on 2/15/2025 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	205,000	4.000%	59,393.75	264,393.75	
08/15/2018			55,293.75	55,293.75	
09/30/2018					319,687.50
02/15/2019	220,000	4.000%	55,293.75	275,293.75	
08/15/2019			50,893.75	50,893.75	
09/30/2019					326,187.50
02/15/2020	220,000	4.000%	50,893.75	270,893.75	
08/15/2020			46,493.75	46,493.75	
09/30/2020					317,387.50
02/15/2021	235,000	4.000%	46,493.75	281,493.75	
08/15/2021			41,793.75	41,793.75	
09/30/2021					323,287.50
02/15/2022	240,000	4.000%	41,793.75	281,793.75	
08/15/2022			36,993.75	36,993.75	
09/30/2022					318,787.50
02/15/2023	250,000	4.000%	36,993.75	286,993.75	
08/15/2023			31,993.75	31,993.75	
09/30/2023					318,987.50
02/15/2024	260,000	4.000%	31,993.75	291,993.75	
08/15/2024			26,793.75	26,793.75	
09/30/2024					318,787.50
02/15/2025	275,000	4.000%	26,793.75	301,793.75	
08/15/2025			21,293.75	21,293.75	
09/30/2025					323,087.50
02/15/2026	280,000	2.500%	21,293.75	301,293.75	
08/15/2026			17,793.75	17,793.75	
09/30/2026					319,087.50
02/15/2027	285,000	2.750%	17,793.75	302,793.75	
08/15/2027			13,875.00	13,875.00	
09/30/2027					316,668.75
02/15/2028	300,000	3.000%	13,875.00	313,875.00	
08/15/2028			9,375.00	9,375.00	
09/30/2028					323,250.00
02/15/2029	305,000	3.000%	9,375.00	314,375.00	
08/15/2029			4,800.00	4,800.00	
09/30/2029					319,175.00
02/15/2030	320,000	3.000%	4,800.00	324,800.00	
09/30/2030					324,800.00
	3,395,000		774,181.25	4,169,181.25	4,169,181.25

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding Bonds, Series 2013 (I&S Tax Portion)
 Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	1,025,000	3.000%	88,625	1,113,625	
08/15/2018			73,250	73,250	
09/30/2018					1,186,875
02/15/2019	1,045,000	3.000%	73,250	1,118,250	
08/15/2019			57,575	57,575	
09/30/2019					1,175,825
02/15/2020	1,495,000	4.000%	57,575	1,552,575	
08/15/2020			27,675	27,675	
09/30/2020					1,580,250
02/15/2021	805,000	3.000%	27,675	832,675	
08/15/2021			15,600	15,600	
09/30/2021					848,275
02/15/2022	450,000	2.000%	15,600	465,600	
08/15/2022			11,100	11,100	
09/30/2022					476,700
02/15/2023	290,000	3.000%	11,100	301,100	
08/15/2023			6,750	6,750	
09/30/2023					307,850
02/15/2024	195,000	3.000%	6,750	201,750	
08/15/2024			3,825	3,825	
09/30/2024					205,575
02/15/2025	255,000	3.000%	3,825	258,825	
09/30/2025					258,825
	5,560,000		480,175	6,040,175	6,040,175

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding Bonds, Series 2013 (Fire Portion)
 Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	25,000	3.000%	3,525	28,525	
08/15/2018			3,150	3,150	
09/30/2018					31,675
02/15/2019	30,000	3.000%	3,150	33,150	
08/15/2019			2,700	2,700	
09/30/2019					35,850
02/15/2020	30,000	4.000%	2,700	32,700	
08/15/2020			2,100	2,100	
09/30/2020					34,800
02/15/2021	30,000	3.000%	2,100	32,100	
08/15/2021			1,650	1,650	
09/30/2021					33,750
02/15/2022	30,000	2.000%	1,650	31,650	
08/15/2022			1,350	1,350	
09/30/2022					33,000
02/15/2023	30,000	3.000%	1,350	31,350	
08/15/2023			900	900	
09/30/2023					32,250
02/15/2024	30,000	3.000%	900	30,900	
08/15/2024			450	450	
09/30/2024					31,350
02/15/2025	30,000	3.000%	450	30,450	
09/30/2025					30,450
	235,000		28,125	263,125	263,125

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding Bonds, Series 2013 (Drainage Portion)
 Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	45,000	3.000%	5,900	50,900	
08/15/2018			5,225	5,225	
09/30/2018					56,125
02/15/2019	45,000	3.000%	5,225	50,225	
08/15/2019			4,550	4,550	
09/30/2019					54,775
02/15/2020	45,000	4.000%	4,550	49,550	
08/15/2020			3,650	3,650	
09/30/2020					53,200
02/15/2021	45,000	3.000%	3,650	48,650	
08/15/2021			2,975	2,975	
09/30/2021					51,625
02/15/2022	50,000	2.000%	2,975	52,975	
08/15/2022			2,475	2,475	
09/30/2022					55,450
02/15/2023	55,000	3.000%	2,475	57,475	
08/15/2023			1,650	1,650	
09/30/2023					59,125
02/15/2024	55,000	3.000%	1,650	56,650	
08/15/2024			825	825	
09/30/2024					57,475
02/15/2025	55,000	3.000%	825	55,825	
09/30/2025					55,825
	395,000		48,600	443,600	443,600

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding Bonds, Series 2012 (I&S Tax Portion)
 Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	980,000	4.000%	316,800	1,296,800	
08/15/2018			297,200	297,200	
09/30/2018					1,594,000
02/15/2019	1,035,000	4.000%	297,200	1,332,200	
08/15/2019			276,500	276,500	
09/30/2019					1,608,700
02/15/2020	1,450,000	5.000%	276,500	1,726,500	
08/15/2020			240,250	240,250	
09/30/2020					1,966,750
02/15/2021	1,815,000	5.000%	240,250	2,055,250	
08/15/2021			194,875	194,875	
09/30/2021					2,250,125
02/15/2022	2,655,000	5.000%	194,875	2,849,875	
08/15/2022			128,500	128,500	
09/30/2022					2,978,375
02/15/2023	1,820,000	5.000%	128,500	1,948,500	
08/15/2023			83,000	83,000	
09/30/2023					2,031,500
02/15/2024	1,750,000	5.000%	83,000	1,833,000	
08/15/2024			39,250	39,250	
09/30/2024					1,872,250
02/15/2025	1,570,000	5.000%	39,250	1,609,250	
09/30/2025					1,609,250
	13,075,000		2,835,950	15,910,950	15,910,950

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding Bonds, Series 2012 (Drainage Portion)
 Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	215,000	4.000%	36,775	251,775	
08/15/2018			32,475	32,475	
09/30/2018					284,250
02/15/2019	230,000	4.000%	32,475	262,475	
08/15/2019			27,875	27,875	
09/30/2019					290,350
02/15/2020	235,000	5.000%	27,875	262,875	
08/15/2020			22,000	22,000	
09/30/2020					284,875
02/15/2021	250,000	5.000%	22,000	272,000	
08/15/2021			15,750	15,750	
09/30/2021					287,750
02/15/2022	270,000	5.000%	15,750	285,750	
08/15/2022			9,000	9,000	
09/30/2022					294,750
02/15/2023	190,000	5.000%	9,000	199,000	
08/15/2023			4,250	4,250	
09/30/2023					203,250
02/15/2024	120,000	5.000%	4,250	124,250	
08/15/2024			1,250	1,250	
09/30/2024					125,500
02/15/2025	50,000	5.000%	1,250	51,250	
09/30/2025					51,250
	1,560,000		261,975	1,821,975	1,821,975

BOND DEBT SERVICE

City of DeSoto, Texas
 General Obligation Refunding Bonds, Series 2012 (DPDC Portion)
 Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	80,000	4.000%	11,550	91,550	
08/15/2018			9,950	9,950	
09/30/2018					101,500
02/15/2019	85,000	4.000%	9,950	94,950	
08/15/2019			8,250	8,250	
09/30/2019					103,200
02/15/2020	105,000	5.000%	8,250	113,250	
08/15/2020			5,625	5,625	
09/30/2020					118,875
02/15/2021	110,000	5.000%	5,625	115,625	
08/15/2021			2,875	2,875	
09/30/2021					118,500
02/15/2022	115,000	5.000%	2,875	117,875	
09/30/2022					117,875
	495,000		64,950	559,950	559,950

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
02/15/2018			18,700	18,700	
08/15/2018			18,700	18,700	
09/30/2018					37,400
02/15/2019			18,700	18,700	
08/15/2019			18,700	18,700	
09/30/2019					37,400
02/15/2020			18,700	18,700	
08/15/2020			18,700	18,700	
09/30/2020					37,400
02/15/2021	935,000	4.000%	18,700	953,700	
09/30/2021					953,700
	935,000		130,900	1,065,900	1,065,900

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
02/15/2018	750,788.68	4.000%	44,317.32	795,106.00	
08/15/2018			29,301.54	29,301.54	
09/30/2018					824,407.54
02/15/2019	783,514.69	4.000%	29,301.54	812,816.23	
08/15/2019			13,631.25	13,631.25	
09/30/2019					826,447.48
02/15/2020	50,000.00	4.250%	13,631.25	63,631.25	
08/15/2020			12,568.75	12,568.75	
09/30/2020					76,200.00
02/15/2021	55,000.00	4.250%	12,568.75	67,568.75	
08/15/2021			11,400.00	11,400.00	
09/30/2021					78,968.75
02/15/2022	55,000.00	4.250%	11,400.00	66,400.00	
08/15/2022			10,231.25	10,231.25	
09/30/2022					76,631.25
02/15/2023	60,000.00	4.250%	10,231.25	70,231.25	
08/15/2023			8,956.25	8,956.25	
09/30/2023					79,187.50
02/15/2024	60,000.00	4.250%	8,956.25	68,956.25	
08/15/2024			7,681.25	7,681.25	
09/30/2024					76,637.50
02/15/2025	65,000.00	4.250%	7,681.25	72,681.25	
08/15/2025			6,300.00	6,300.00	
09/30/2025					78,981.25
02/15/2026	65,000.00	4.500%	6,300.00	71,300.00	
08/15/2026			4,837.50	4,837.50	
09/30/2026					76,137.50
02/15/2027	70,000.00	4.500%	4,837.50	74,837.50	
08/15/2027			3,262.50	3,262.50	
09/30/2027					78,100.00
02/15/2028	70,000.00	4.500%	3,262.50	73,262.50	
08/15/2028			1,687.50	1,687.50	
09/30/2028					74,950.00
02/15/2029	75,000.00	4.500%	1,687.50	76,687.50	
09/30/2029					76,687.50
	2,159,303.37		264,032.90	2,423,336.27	2,423,336.27

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
02/15/2018	50,000	4.000%	2,100	52,100	
08/15/2018			1,100	1,100	
09/30/2018					53,200
02/15/2019	55,000	4.000%	1,100	56,100	
09/30/2019					56,100
	105,000		4,300	109,300	109,300

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
02/15/2018	46,011.29	4.000%	1,879.05	47,890.34	
08/15/2018			958.83	958.83	
09/30/2018					48,849.17
02/15/2019	47,941.31	4.000%	958.83	48,900.14	
09/30/2019					48,900.14
	93,952.60		3,796.71	97,749.31	97,749.31

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
02/15/2018	8,200.03	4.000%	334.88	8,534.91	
08/15/2018			170.88	170.88	
09/30/2018					8,705.79
02/15/2019	8,544.00	4.000%	170.88	8,714.88	
09/30/2019					8,714.88
	16,744.03		676.64	17,420.67	17,420.67

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
02/15/2018	130,000	4.000%	5,400	135,400	
08/15/2018			2,800	2,800	
09/30/2018					138,200
02/15/2019	140,000	4.000%	2,800	142,800	
09/30/2019					142,800
	270,000		11,000	281,000	281,000

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
02/15/2018	230,000	3.600%	4,140	234,140	
09/30/2018					234,140
	230,000		4,140	234,140	234,140

**CERTIFICATES
OF
OBLIGATION
BONDS**

BOND DEBT SERVICE

City of DeSoto, Texas
 Combination Tax & Revenue Certificates of Obligation, Series 2017 (I&S Tax Portion)
 Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	510,000	2.000%	79,194.17	589,194.17	
08/15/2018			57,975.00	57,975.00	
09/30/2018					647,169.17
02/15/2019	65,000	2.000%	57,975.00	122,975.00	
08/15/2019			57,325.00	57,325.00	
09/30/2019					180,300.00
02/15/2020	65,000	2.000%	57,325.00	122,325.00	
08/15/2020			56,675.00	56,675.00	
09/30/2020					179,000.00
02/15/2021	65,000	2.000%	56,675.00	121,675.00	
08/15/2021			56,025.00	56,025.00	
09/30/2021					177,700.00
02/15/2022	65,000	2.000%	56,025.00	121,025.00	
08/15/2022			55,375.00	55,375.00	
09/30/2022					176,400.00
02/15/2023	160,000	2.000%	55,375.00	215,375.00	
08/15/2023			53,775.00	53,775.00	
09/30/2023					269,150.00
02/15/2024	165,000	2.000%	53,775.00	218,775.00	
08/15/2024			52,125.00	52,125.00	
09/30/2024					270,900.00
02/15/2025	165,000	3.000%	52,125.00	217,125.00	
08/15/2025			49,650.00	49,650.00	
09/30/2025					266,775.00
02/15/2026	170,000	3.000%	49,650.00	219,650.00	
08/15/2026			47,100.00	47,100.00	
09/30/2026					266,750.00
02/15/2027	180,000	3.000%	47,100.00	227,100.00	
08/15/2027			44,400.00	44,400.00	
09/30/2027					271,500.00
02/15/2028	185,000	4.000%	44,400.00	229,400.00	
08/15/2028			40,700.00	40,700.00	
09/30/2028					270,100.00
02/15/2029	190,000	4.000%	40,700.00	230,700.00	
08/15/2029			36,900.00	36,900.00	
09/30/2029					267,600.00
02/15/2030	200,000	4.000%	36,900.00	236,900.00	
08/15/2030			32,900.00	32,900.00	
09/30/2030					269,800.00
02/15/2031	205,000	4.000%	32,900.00	237,900.00	
08/15/2031			28,800.00	28,800.00	
09/30/2031					266,700.00
02/15/2032	215,000	4.000%	28,800.00	243,800.00	
08/15/2032			24,500.00	24,500.00	
09/30/2032					268,300.00
02/15/2033	225,000	4.000%	24,500.00	249,500.00	
08/15/2033			20,000.00	20,000.00	
09/30/2033					269,500.00
02/15/2034	235,000	4.000%	20,000.00	255,000.00	
08/15/2034			15,300.00	15,300.00	
09/30/2034					270,300.00
02/15/2035	245,000	4.000%	15,300.00	260,300.00	
08/15/2035			10,400.00	10,400.00	
09/30/2035					270,700.00

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2017 (I&S Tax Portion)
Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2036	255,000	4.000%	10,400.00	265,400.00	
08/15/2036			5,300.00	5,300.00	
09/30/2036					270,700.00
02/15/2037	265,000	4.000%	5,300.00	270,300.00	
09/30/2037					270,300.00
	3,830,000		1,569,644.17	5,399,644.17	5,399,644.17

BOND DEBT SERVICE

City of DeSoto, Texas
 Combination Tax & Revenue Certificates of Obligation, Series 2017 (W&S Portion)
 Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	35,000	2.000%	19,775	54,775	
08/15/2018			15,400	15,400	
09/30/2018					70,175
02/15/2019	35,000	2.000%	15,400	50,400	
08/15/2019			15,050	15,050	
09/30/2019					65,450
02/15/2020	40,000	2.000%	15,050	55,050	
08/15/2020			14,650	14,650	
09/30/2020					69,700
02/15/2021	40,000	2.000%	14,650	54,650	
08/15/2021			14,250	14,250	
09/30/2021					68,900
02/15/2022	40,000	2.000%	14,250	54,250	
08/15/2022			13,850	13,850	
09/30/2022					68,100
02/15/2023	40,000	2.000%	13,850	53,850	
08/15/2023			13,450	13,450	
09/30/2023					67,300
02/15/2024	40,000	2.000%	13,450	53,450	
08/15/2024			13,050	13,050	
09/30/2024					66,500
02/15/2025	40,000	3.000%	13,050	53,050	
08/15/2025			12,450	12,450	
09/30/2025					65,500
02/15/2026	45,000	3.000%	12,450	57,450	
08/15/2026			11,775	11,775	
09/30/2026					69,225
02/15/2027	45,000	3.000%	11,775	56,775	
08/15/2027			11,100	11,100	
09/30/2027					67,875
02/15/2028	45,000	4.000%	11,100	56,100	
08/15/2028			10,200	10,200	
09/30/2028					66,300
02/15/2029	50,000	4.000%	10,200	60,200	
08/15/2029			9,200	9,200	
09/30/2029					69,400
02/15/2030	50,000	4.000%	9,200	59,200	
08/15/2030			8,200	8,200	
09/30/2030					67,400
02/15/2031	50,000	4.000%	8,200	58,200	
08/15/2031			7,200	7,200	
09/30/2031					65,400
02/15/2032	55,000	4.000%	7,200	62,200	
08/15/2032			6,100	6,100	
09/30/2032					68,300
02/15/2033	55,000	4.000%	6,100	61,100	
08/15/2033			5,000	5,000	
09/30/2033					66,100
02/15/2034	60,000	4.000%	5,000	65,000	
08/15/2034			3,800	3,800	
09/30/2034					68,800
02/15/2035	60,000	4.000%	3,800	63,800	
08/15/2035			2,600	2,600	

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2017 (W&S Portion)
Callable on 2/15/2027 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/30/2035					66,400
02/15/2036	65,000	4.000%	2,600	67,600	
08/15/2036			1,300	1,300	
09/30/2036					68,900
02/15/2037	65,000	4.000%	1,300	66,300	
09/30/2037					66,300
	955,000		397,025	1,352,025	1,352,025

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
02/15/2018	35,000	4.000%	14,750.00	49,750.00	
08/15/2018			14,050.00	14,050.00	
09/30/2018					63,800.00
02/15/2019	40,000	4.000%	14,050.00	54,050.00	
08/15/2019			13,250.00	13,250.00	
09/30/2019					67,300.00
02/15/2020	40,000	4.000%	13,250.00	53,250.00	
08/15/2020			12,450.00	12,450.00	
09/30/2020					65,700.00
02/15/2021	40,000	4.000%	12,450.00	52,450.00	
08/15/2021			11,650.00	11,650.00	
09/30/2021					64,100.00
02/15/2022	45,000	4.000%	11,650.00	56,650.00	
08/15/2022			10,750.00	10,750.00	
09/30/2022					67,400.00
02/15/2023	45,000	4.000%	10,750.00	55,750.00	
08/15/2023			9,850.00	9,850.00	
09/30/2023					65,600.00
02/15/2024	45,000	3.000%	9,850.00	54,850.00	
08/15/2024			9,175.00	9,175.00	
09/30/2024					64,025.00
02/15/2025	45,000	3.000%	9,175.00	54,175.00	
08/15/2025			8,500.00	8,500.00	
09/30/2025					62,675.00
02/15/2026	50,000	3.000%	8,500.00	58,500.00	
08/15/2026			7,750.00	7,750.00	
09/30/2026					66,250.00
02/15/2027	50,000	2.500%	7,750.00	57,750.00	
08/15/2027			7,125.00	7,125.00	
09/30/2027					64,875.00
02/15/2028	50,000	2.500%	7,125.00	57,125.00	
08/15/2028			6,500.00	6,500.00	
09/30/2028					63,625.00
02/15/2029	50,000	2.500%	6,500.00	56,500.00	
08/15/2029			5,875.00	5,875.00	
09/30/2029					62,375.00
02/15/2030	55,000	2.500%	5,875.00	60,875.00	
08/15/2030			5,187.50	5,187.50	
09/30/2030					66,062.50
02/15/2031	55,000	2.500%	5,187.50	60,187.50	
08/15/2031			4,500.00	4,500.00	
09/30/2031					64,687.50
02/15/2032	55,000	3.000%	4,500.00	59,500.00	
08/15/2032			3,675.00	3,675.00	
09/30/2032					63,175.00
02/15/2033	60,000	3.000%	3,675.00	63,675.00	
08/15/2033			2,775.00	2,775.00	
09/30/2033					66,450.00
02/15/2034	60,000	3.000%	2,775.00	62,775.00	
08/15/2034			1,875.00	1,875.00	
09/30/2034					64,650.00
02/15/2035	60,000	3.000%	1,875.00	61,875.00	

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
08/15/2035			975.00	975.00	
09/30/2035					62,850.00
02/15/2036	65,000	3.000%	975.00	65,975.00	
09/30/2036					65,975.00
	945,000		286,575.00	1,231,575.00	1,231,575.00

BOND DEBT SERVICE

City of DeSoto, Texas
 Combination Tax and Revenue Certificates of Obligation, Series 2015 (I&S Tax)
 Callable on 2/15/2025 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	140,000	3.000%	33,350.00	173,350.00	
08/15/2018			31,250.00	31,250.00	
09/30/2018					204,600.00
02/15/2019	140,000	3.000%	31,250.00	171,250.00	
08/15/2019			29,150.00	29,150.00	
09/30/2019					200,400.00
02/15/2020	150,000	2.500%	29,150.00	179,150.00	
08/15/2020			27,275.00	27,275.00	
09/30/2020					206,425.00
02/15/2021	150,000	2.500%	27,275.00	177,275.00	
08/15/2021			25,400.00	25,400.00	
09/30/2021					202,675.00
02/15/2022	150,000	3.500%	25,400.00	175,400.00	
08/15/2022			22,775.00	22,775.00	
09/30/2022					198,175.00
02/15/2023	160,000	3.500%	22,775.00	182,775.00	
08/15/2023			19,975.00	19,975.00	
09/30/2023					202,750.00
02/15/2024	165,000	3.500%	19,975.00	184,975.00	
08/15/2024			17,087.50	17,087.50	
09/30/2024					202,062.50
02/15/2025	175,000	3.500%	17,087.50	192,087.50	
08/15/2025			14,025.00	14,025.00	
09/30/2025					206,112.50
02/15/2026	175,000	3.000%	14,025.00	189,025.00	
08/15/2026			11,400.00	11,400.00	
09/30/2026					200,425.00
02/15/2027	185,000	3.000%	11,400.00	196,400.00	
08/15/2027			8,625.00	8,625.00	
09/30/2027					205,025.00
02/15/2028	185,000	3.000%	8,625.00	193,625.00	
08/15/2028			5,850.00	5,850.00	
09/30/2028					199,475.00
02/15/2029	190,000	3.000%	5,850.00	195,850.00	
08/15/2029			3,000.00	3,000.00	
09/30/2029					198,850.00
02/15/2030	200,000	3.000%	3,000.00	203,000.00	
09/30/2030					203,000.00
	2,165,000		464,975.00	2,629,975.00	2,629,975.00

BOND DEBT SERVICE

City of DeSoto, Texas
 Combination Tax & Revenue Certificates of Obligation, Series 2013 (W&S)
 Callable on 2/15/2023 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	165,000	2.000%	48,962.50	213,962.50	
08/15/2018			47,312.50	47,312.50	
09/30/2018					261,275.00
02/15/2019	170,000	2.000%	47,312.50	217,312.50	
08/15/2019			45,612.50	45,612.50	
09/30/2019					262,925.00
02/15/2020	170,000	2.000%	45,612.50	215,612.50	
08/15/2020			43,912.50	43,912.50	
09/30/2020					259,525.00
02/15/2021	175,000	2.000%	43,912.50	218,912.50	
08/15/2021			42,162.50	42,162.50	
09/30/2021					261,075.00
02/15/2022	180,000	3.000%	42,162.50	222,162.50	
08/15/2022			39,462.50	39,462.50	
09/30/2022					261,625.00
02/15/2023	185,000	3.000%	39,462.50	224,462.50	
08/15/2023			36,687.50	36,687.50	
09/30/2023					261,150.00
02/15/2024	190,000	3.000%	36,687.50	226,687.50	
08/15/2024			33,837.50	33,837.50	
09/30/2024					260,525.00
02/15/2025	195,000	3.000%	33,837.50	228,837.50	
08/15/2025			30,912.50	30,912.50	
09/30/2025					259,750.00
02/15/2026	200,000	3.000%	30,912.50	230,912.50	
08/15/2026			27,912.50	27,912.50	
09/30/2026					258,825.00
02/15/2027	210,000	3.000%	27,912.50	237,912.50	
08/15/2027			24,762.50	24,762.50	
09/30/2027					262,675.00
02/15/2028	215,000	3.500%	24,762.50	239,762.50	
08/15/2028			21,000.00	21,000.00	
09/30/2028					260,762.50
02/15/2029	225,000	3.500%	21,000.00	246,000.00	
08/15/2029			17,062.50	17,062.50	
09/30/2029					263,062.50
02/15/2030	230,000	3.500%	17,062.50	247,062.50	
08/15/2030			13,037.50	13,037.50	
09/30/2030					260,100.00
02/15/2031	240,000	3.500%	13,037.50	253,037.50	
08/15/2031			8,837.50	8,837.50	
09/30/2031					261,875.00
02/15/2032	250,000	3.500%	8,837.50	258,837.50	
08/15/2032			4,462.50	4,462.50	
09/30/2032					263,300.00
02/15/2033	255,000	3.500%	4,462.50	259,462.50	
09/30/2033					259,462.50
	3,255,000		922,912.50	4,177,912.50	4,177,912.50

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
02/15/2018	20,000	4.750%	11,393.75	31,393.75	
08/15/2018			10,918.75	10,918.75	
09/30/2018					42,312.50
02/15/2019	25,000	4.750%	10,918.75	35,918.75	
08/15/2019			10,325.00	10,325.00	
09/30/2019					46,243.75
02/15/2020	25,000	4.750%	10,325.00	35,325.00	
08/15/2020			9,731.25	9,731.25	
09/30/2020					45,056.25
02/15/2021	25,000	4.750%	9,731.25	34,731.25	
08/15/2021			9,137.50	9,137.50	
09/30/2021					43,868.75
02/15/2022	25,000	5.250%	9,137.50	34,137.50	
08/15/2022			8,481.25	8,481.25	
09/30/2022					42,618.75
02/15/2023	25,000	5.250%	8,481.25	33,481.25	
08/15/2023			7,825.00	7,825.00	
09/30/2023					41,306.25
02/15/2024	30,000	5.250%	7,825.00	37,825.00	
08/15/2024			7,037.50	7,037.50	
09/30/2024					44,862.50
02/15/2025	30,000	5.250%	7,037.50	37,037.50	
08/15/2025			6,250.00	6,250.00	
09/30/2025					43,287.50
02/15/2026	30,000	5.250%	6,250.00	36,250.00	
08/15/2026			5,462.50	5,462.50	
09/30/2026					41,712.50
02/15/2027	35,000	5.750%	5,462.50	40,462.50	
08/15/2027			4,456.25	4,456.25	
09/30/2027					44,918.75
02/15/2028	35,000	5.750%	4,456.25	39,456.25	
08/15/2028			3,450.00	3,450.00	
09/30/2028					42,906.25
02/15/2029	40,000	5.750%	3,450.00	43,450.00	
08/15/2029			2,300.00	2,300.00	
09/30/2029					45,750.00
02/15/2030	40,000	5.750%	2,300.00	42,300.00	
08/15/2030			1,150.00	1,150.00	
09/30/2030					43,450.00
02/15/2031	40,000	5.750%	1,150.00	41,150.00	
09/30/2031					41,150.00
	425,000		184,443.75	609,443.75	609,443.75

BOND DEBT SERVICE

City of DeSoto, Texas
 Combination Tax & Revenue Certificates of Obligation, Tax-exempt Series 2011B (L&S Tax Portion)
 Callable on 2/15/2021 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	45,000	3.000%	15,325	60,325	
08/15/2018			14,650	14,650	
09/30/2018					74,975
02/15/2019	45,000	3.000%	14,650	59,650	
08/15/2019			13,975	13,975	
09/30/2019					73,625
02/15/2020	45,000	3.000%	13,975	58,975	
08/15/2020			13,300	13,300	
09/30/2020					72,275
02/15/2021	50,000	4.000%	13,300	63,300	
08/15/2021			12,300	12,300	
09/30/2021					75,600
02/15/2022	50,000	4.000%	12,300	62,300	
08/15/2022			11,300	11,300	
09/30/2022					73,600
02/15/2023	55,000	4.000%	11,300	66,300	
08/15/2023			10,200	10,200	
09/30/2023					76,500
02/15/2024	55,000	4.000%	10,200	65,200	
08/15/2024			9,100	9,100	
09/30/2024					74,300
02/15/2025	60,000	4.000%	9,100	69,100	
08/15/2025			7,900	7,900	
09/30/2025					77,000
02/15/2026	60,000	4.000%	7,900	67,900	
08/15/2026			6,700	6,700	
09/30/2026					74,600
02/15/2027	60,000	4.000%	6,700	66,700	
08/15/2027			5,500	5,500	
09/30/2027					72,200
02/15/2028	65,000	4.000%	5,500	70,500	
08/15/2028			4,200	4,200	
09/30/2028					74,700
02/15/2029	65,000	4.000%	4,200	69,200	
08/15/2029			2,900	2,900	
09/30/2029					72,100
02/15/2030	70,000	4.000%	2,900	72,900	
08/15/2030			1,500	1,500	
09/30/2030					74,400
02/15/2031	75,000	4.000%	1,500	76,500	
09/30/2031					76,500
	800,000		242,375	1,042,375	1,042,375

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
02/15/2018	130,000	3.000%	44,025	174,025	
08/15/2018			42,075	42,075	
09/30/2018					216,100
02/15/2019	130,000	3.000%	42,075	172,075	
08/15/2019			40,125	40,125	
09/30/2019					212,200
02/15/2020	135,000	3.000%	40,125	175,125	
08/15/2020			38,100	38,100	
09/30/2020					213,225
02/15/2021	140,000	4.000%	38,100	178,100	
08/15/2021			35,300	35,300	
09/30/2021					213,400
02/15/2022	145,000	4.000%	35,300	180,300	
08/15/2022			32,400	32,400	
09/30/2022					212,700
02/15/2023	155,000	4.000%	32,400	187,400	
08/15/2023			29,300	29,300	
09/30/2023					216,700
02/15/2024	160,000	4.000%	29,300	189,300	
08/15/2024			26,100	26,100	
09/30/2024					215,400
02/15/2025	165,000	4.000%	26,100	191,100	
08/15/2025			22,800	22,800	
09/30/2025					213,900
02/15/2026	170,000	4.000%	22,800	192,800	
08/15/2026			19,400	19,400	
09/30/2026					212,200
02/15/2027	180,000	4.000%	19,400	199,400	
08/15/2027			15,800	15,800	
09/30/2027					215,200
02/15/2028	185,000	4.000%	15,800	200,800	
08/15/2028			12,100	12,100	
09/30/2028					212,900
02/15/2029	195,000	4.000%	12,100	207,100	
08/15/2029			8,200	8,200	
09/30/2029					215,300
02/15/2030	200,000	4.000%	8,200	208,200	
08/15/2030			4,200	4,200	
09/30/2030					212,400
02/15/2031	210,000	4.000%	4,200	214,200	
09/30/2031					214,200
	2,300,000		695,825	2,995,825	2,995,825

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
02/15/2018	15,000	4.750%	8,981.25	23,981.25	
08/15/2018			8,625.00	8,625.00	
09/30/2018					32,606.25
02/15/2019	20,000	4.750%	8,625.00	28,625.00	
08/15/2019			8,150.00	8,150.00	
09/30/2019					36,775.00
02/15/2020	20,000	4.750%	8,150.00	28,150.00	
08/15/2020			7,675.00	7,675.00	
09/30/2020					35,825.00
02/15/2021	20,000	4.750%	7,675.00	27,675.00	
08/15/2021			7,200.00	7,200.00	
09/30/2021					34,875.00
02/15/2022	20,000	5.250%	7,200.00	27,200.00	
08/15/2022			6,675.00	6,675.00	
09/30/2022					33,875.00
02/15/2023	20,000	5.250%	6,675.00	26,675.00	
08/15/2023			6,150.00	6,150.00	
09/30/2023					32,825.00
02/15/2024	20,000	5.250%	6,150.00	26,150.00	
08/15/2024			5,625.00	5,625.00	
09/30/2024					31,775.00
02/15/2025	25,000	5.250%	5,625.00	30,625.00	
08/15/2025			4,968.75	4,968.75	
09/30/2025					35,593.75
02/15/2026	25,000	5.250%	4,968.75	29,968.75	
08/15/2026			4,312.50	4,312.50	
09/30/2026					34,281.25
02/15/2027	25,000	5.750%	4,312.50	29,312.50	
08/15/2027			3,593.75	3,593.75	
09/30/2027					32,906.25
02/15/2028	30,000	5.750%	3,593.75	33,593.75	
08/15/2028			2,731.25	2,731.25	
09/30/2028					36,325.00
02/15/2029	30,000	5.750%	2,731.25	32,731.25	
08/15/2029			1,868.75	1,868.75	
09/30/2029					34,600.00
02/15/2030	30,000	5.750%	1,868.75	31,868.75	
08/15/2030			1,006.25	1,006.25	
09/30/2030					32,875.00
02/15/2031	35,000	5.750%	1,006.25	36,006.25	
09/30/2031					36,006.25
	335,000		146,143.75	481,143.75	481,143.75

BOND DEBT SERVICE

City of DeSoto, Texas
 Combination Tax & Revenue Certificates of Obligation, Series 2010 (W&S)
 Callable on 2/15/2020 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2018	215,000	3.500%	74,271.88	289,271.88	
08/15/2018			70,509.38	70,509.38	
09/30/2018					359,781.26
02/15/2019	225,000	3.500%	70,509.38	295,509.38	
08/15/2019			66,571.88	66,571.88	
09/30/2019					362,081.26
02/15/2020	230,000	3.500%	66,571.88	296,571.88	
08/15/2020			62,546.88	62,546.88	
09/30/2020					359,118.76
02/15/2021	240,000	4.500%	62,546.88	302,546.88	
08/15/2021			57,146.88	57,146.88	
09/30/2021					359,693.76
02/15/2022	250,000	4.500%	57,146.88	307,146.88	
08/15/2022			51,521.88	51,521.88	
09/30/2022					358,668.76
02/15/2023	265,000	4.500%	51,521.88	316,521.88	
08/15/2023			45,559.38	45,559.38	
09/30/2023					362,081.26
02/15/2024	275,000	4.500%	45,559.38	320,559.38	
08/15/2024			39,371.88	39,371.88	
09/30/2024					359,931.26
02/15/2025	285,000	4.000%	39,371.88	324,371.88	
08/15/2025			33,671.88	33,671.88	
09/30/2025					358,043.76
02/15/2026	300,000	4.000%	33,671.88	333,671.88	
08/15/2026			27,671.88	27,671.88	
09/30/2026					361,343.76
02/15/2027	310,000	4.000%	27,671.88	337,671.88	
08/15/2027			21,471.88	21,471.88	
09/30/2027					359,143.76
02/15/2028	325,000	4.125%	21,471.88	346,471.88	
08/15/2028			14,768.75	14,768.75	
09/30/2028					361,240.63
02/15/2029	340,000	4.250%	14,768.75	354,768.75	
08/15/2029			7,543.75	7,543.75	
09/30/2029					362,312.50
02/15/2030	355,000	4.250%	7,543.75	362,543.75	
09/30/2030					362,543.75
	3,615,000		1,070,984.48	4,685,984.48	4,685,984.48

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
02/15/2018	255,000	4.000%	5,100	260,100	
09/30/2018					260,100
	255,000		5,100	260,100	260,100

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
02/15/2018	180,000	4.000%	3,600	183,600	
09/30/2018					183,600
	180,000		3,600	183,600	183,600

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
02/15/2018 09/30/2018	40,000	4.000%	800	40,800	
					40,800
	40,000		800	40,800	40,800

**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
2/15/2018	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
	980,000	0	101,600	1,081,600	1,081,600

**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
2/15/2018	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
	1,630,000		236,275	1,866,275	1,866,275

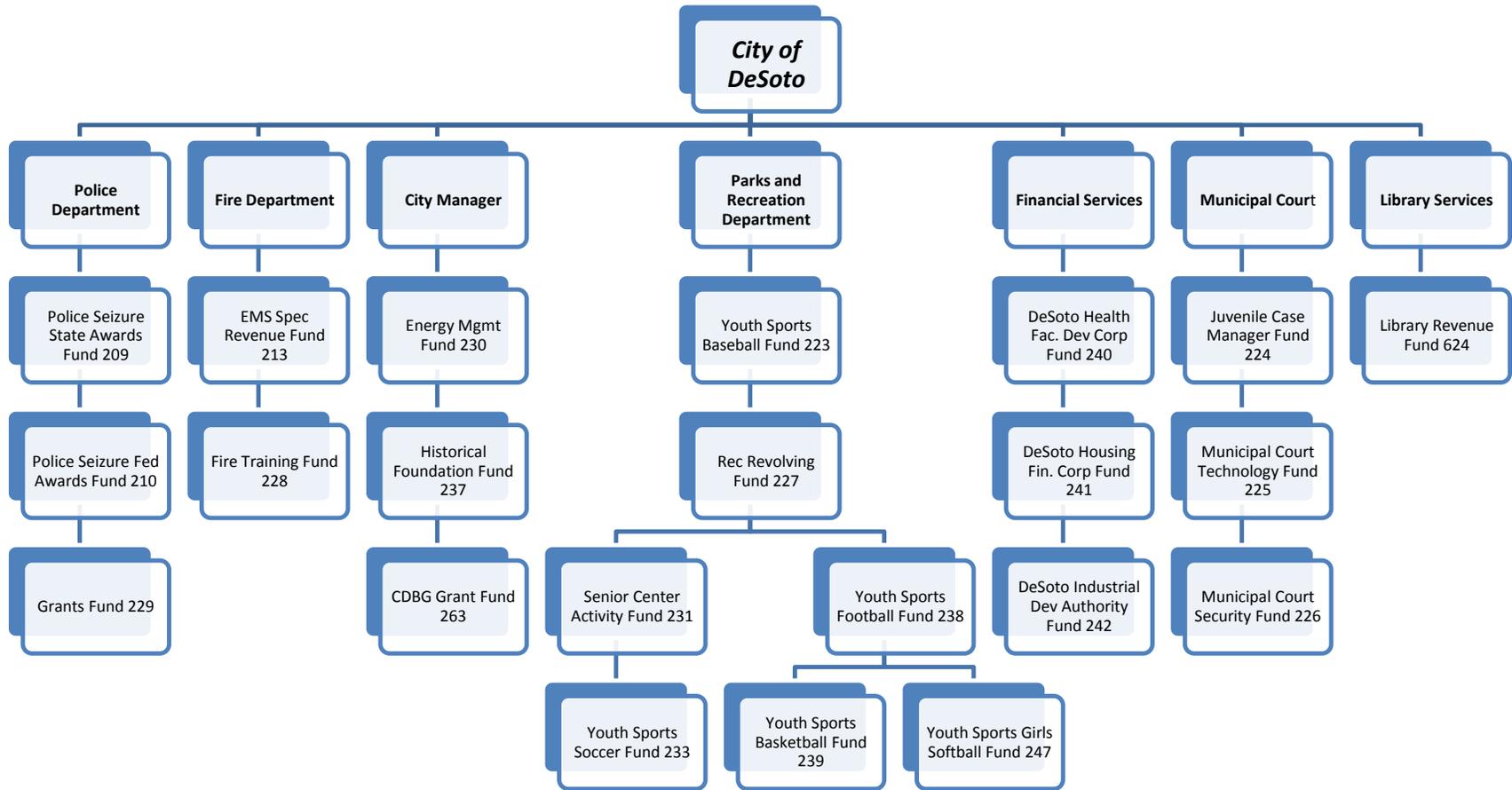
SPECIAL REVENUE



FUNDS



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CITY OF DESOTO

FUND
POLICE DEPT.-STATE SEIZED FUND
209

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,407	\$1,528	\$1,528	\$2,378	\$3,228
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0
INTEREST	\$11	\$50	\$50	\$50	\$50
MISCELLANEOUS	\$110	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$121	\$1,050	\$1,050	\$1,050	\$1,050
TOTAL AVAILABLE RESOURCES	\$1,528	\$2,578	\$2,578	\$3,428	\$4,278
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$200	\$200	\$200	\$200
TOTAL EXPENDITURES	\$0	\$200	\$200	\$200	\$200
FUND BALANCE - ENDING	\$1,528	\$2,378	\$2,378	\$3,228	\$4,078

CITY OF DESOTO

FUND
POLICE DEPT.- FED SEIZED FUNDS
210

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$521,569	\$355,358	\$355,358	\$361,859	\$67,059
REVENUES					
INTERGOVERNMENTAL REVENUE	\$254,752	\$503,916	\$503,916	\$55,000	\$55,000
INTEREST	\$1,020	\$200	\$200	\$200	\$200
TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
CONTRIBUTIONS/ MISCELLANEOUS	\$4,041	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$259,812	\$504,116	\$504,116	\$55,200	\$55,200
TOTAL AVAILABLE RESOURCES	\$781,381	\$859,474	\$859,474	\$417,059	\$122,259
EXPENDITURES					
PERSONNEL	\$13,369	\$50,640	\$50,640	\$0	\$0
SUPPLIES	\$144,656	\$178,499	\$171,320	\$105,000	\$25,000
SERVICES & PROFESSIONAL FEES	\$113,007	\$138,501	\$132,244	\$115,000	\$30,000
CAPITAL OUTLAY	\$153,691	\$153,000	\$143,411	\$130,000	\$0
TRANSFERS TO OTHER FUNDS	\$1,300	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$426,023	\$520,640	\$497,615	\$350,000	\$55,000
FUND BALANCE - ENDING	\$355,358	\$338,834	\$361,859	\$67,059	\$67,259

CITY OF DESOTO

FUND

EMS/FIRE SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$40,028	\$19,159	\$19,159	\$24,209	\$26,259
REVENUES					
INTEREST	\$48	\$50	\$50	\$50	\$50
INTERGOVERNMENTAL REVENUE	\$5,249	\$5,000	\$5,000	\$3,500	\$5,000
TOTAL REVENUES	\$5,297	\$5,050	\$5,050	\$3,550	\$5,050
TOTAL AVAILABLE RESOURCES	\$45,326	\$24,209	\$24,209	\$27,759	\$31,309
EXPENDITURES					
SUPPLIES	\$0	\$1,500	\$0	\$1,500	\$1,500
CAPITAL OUTLAY	\$26,167	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$26,167	\$1,500	\$0	\$1,500	\$1,500
FUND BALANCE - ENDING	\$19,159	\$22,709	\$24,209	\$26,259	\$29,809

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$4,000	4,000	\$4,000	\$4,000	\$4,000
<u>REVENUES</u>					
CHARGES FOR SERVICES	\$0	-	\$0	\$0	\$0
TOTAL REVENUES	\$0	-	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,000	4,000	\$4,000	\$4,000	\$4,000
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$0	-	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	-	\$0	\$0	\$0
FUND BALANCE-ENDING	\$4,000	4,000	\$4,000	\$4,000	\$4,000

CITY OF DESOTO

FUND
JUVENILE CASE MANAGER FUND
224

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$76,580	\$55,689	\$55,689	\$55,958	\$52,202
REVENUES					
FINES & FORFEITURE FEES	\$27,676	\$30,000	\$24,000	\$25,000	\$25,000
INTEREST	\$84	\$150	\$150	\$150	\$150
TOTAL REVENUES	\$27,760	\$60,150	\$54,150	\$55,150	\$55,150
TOTAL AVAILABLE RESOURCES	\$104,341	\$115,839	\$109,839	\$111,108	\$107,352
EXPENDITURES					
PERSONNEL	\$47,460	\$53,281	\$53,281	\$56,666	\$57,154
SUPPLIES	\$440	\$1,500	\$100	\$1,000	\$1,000
SERVICES & PROFESSIONAL FEES	\$752	\$1,600	\$500	\$1,240	\$1,240
TOTAL EXPENDITURES	\$48,651	\$56,381	\$53,881	\$58,906	\$59,394
FUND BALANCE - ENDING	\$55,689	\$59,458	\$55,958	\$52,202	\$47,958

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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$63,120	\$75,021	\$75,021	\$84,741	\$79,201
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$22,203	\$25,000	\$20,000	\$20,000	\$20,000
INTEREST	\$81	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$22,284	\$25,100	\$20,100	\$20,100	\$20,100
TOTAL AVAILABLE RESOURCES	\$85,403	\$100,121	\$95,121	\$104,841	\$99,301
<u>EXPENDITURES</u>					
SUPPLIES	\$914	\$5,750	\$5,780	\$20,100	\$17,500
SERVICES & PROFESSIONAL FEES	\$9,271	\$5,250	\$4,600	\$5,540	\$8,690
TRANSFERS TO OTHER FUNDS	\$198	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$10,383	\$11,000	\$10,380	\$25,640	\$26,190
FUND BALANCE - ENDING	\$75,021	\$89,121	\$84,741	\$79,201	\$73,111

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$191,512	\$141,597	\$141,597	\$79,023	\$75,349
REVENUES					
FINES & FORFEITURE FEES	\$16,649	\$20,000	\$15,000	\$15,000	\$15,000
INTEREST	\$206	\$250	\$250	\$250	\$250
TOTAL REVENUES	\$16,855	\$20,250	\$15,250	\$15,250	\$15,250
TOTAL AVAILABLE RESOURCES	\$208,367	\$161,847	\$156,847	\$94,273	\$90,599
EXPENDITURES					
PERSONNEL	\$0	\$0	\$0	\$0	\$0
SUPPLIES	\$11,908	\$17,940	\$17,940	\$2,600	\$2,600
SERVICES & PROFESSIONAL FEES	\$3,513	\$13,184	\$11,684	\$5,124	\$5,124
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFER TO OTHER FUNDS	\$51,349	\$48,200	\$48,200	\$11,200	\$11,200
TOTAL EXPENDITURES	\$66,770	\$79,324	\$77,824	\$18,924	\$18,924
FUND BALANCE - ENDING	\$141,597	\$82,523	\$79,023	\$75,349	\$71,675

CITY OF DESOTO

FUND
RECREATION REVOLVING FUND
227

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$264,815	\$282,803	\$282,803	\$197,881	\$103,190
REVENUES					
RECREATION FEES	\$332,591	\$293,300	\$283,300	\$283,300	\$283,300
INTEREST	\$360	\$600	\$600	\$600	\$600
MISCELLANEOUS	\$59,264	\$49,000	\$49,000	\$49,000	\$49,000
TRANSFERS FROM OTHER FUNDS	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000
TRANSFERS FROM OTHER FUNDS	\$7,250	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$442,465	\$385,900	\$375,900	\$375,900	\$375,900
TOTAL AVAILABLE RESOURCES	\$707,280	\$668,703	\$658,703	\$573,781	\$479,090
EXPENDITURES					
PERSONNEL	\$73,455	\$93,215	\$93,215	\$94,816	\$95,701
SUPPLIES	\$17,668	\$22,200	\$16,200	\$22,200	\$15,200
SERVICES & PROFESSIONAL FEES	\$256,436	\$241,775	\$204,455	\$238,575	\$198,575
CAPITAL OUTLAY	\$6,411	\$24,000	\$24,000	\$45,000	\$48,000
TRANSFERS TO OTHER FUNDS	\$70,507	\$122,952	\$122,952	\$70,000	\$70,000
TOTAL EXPENDITURES	\$424,477	\$504,142	\$460,822	\$470,591	\$427,476
FUND BALANCE - ENDING	\$282,803	\$164,561	\$197,881	\$103,190	\$51,614

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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$240,111	\$238,939	\$238,939	\$248,193	\$262,030
REVENUES					
CHARGES FOR SERVICES	\$247,660	\$291,000	\$291,000	\$304,000	\$304,000
INTEREST	\$276	\$600	\$600	\$600	\$600
MISCELLANEOUS	\$75,989	\$48,000	\$48,000	\$45,500	\$45,500
TOTAL REVENUES	\$323,925	\$339,600	\$339,600	\$350,100	\$350,100
TOTAL AVAILABLE RESOURCES	\$564,036	\$578,539	\$578,539	\$598,293	\$612,130
EXPENDITURES					
PERSONNEL	\$157,734	\$161,795	\$161,795	\$165,962	\$166,458
SUPPLIES	\$38,143	\$53,900	\$57,000	\$54,000	\$54,000
SERVICES & PROFESSIONAL FEES	\$47,970	\$82,226	\$79,126	\$84,626	\$84,626
CAPITAL OUTLAY	\$47,950	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$33,300	\$32,425	\$32,425	\$31,675	\$35,850
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$325,097	\$330,346	\$330,346	\$336,263	\$340,934
FUND BALANCE - ENDING	\$238,939	\$248,193	\$248,193	\$262,030	\$271,196

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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$36,495	\$46,711	\$46,711	\$55,959	\$48,425
REVENUES					
INTERGOVERNMENTAL REVENUE	\$55,101	\$77,980	\$77,981	\$78,255	\$70,000
TRANSFERS IN	\$6,251	\$6,452	\$6,452	\$6,452	\$0
TOTAL REVENUES	\$61,352	\$84,432	\$84,433	\$84,707	\$70,000
TOTAL AVAILABLE RESOURCES	\$97,847	\$131,143	\$131,144	\$140,666	\$118,425
EXPENDITURES					
PERSONNEL	\$47,661	\$67,205	\$67,205	\$80,783	\$81,518
SUPPLIES	\$1,975	\$9,595	\$6,481	\$7,858	\$1,102
SERVICES & PROFESSIONAL FEES	\$1,500	\$1,500	\$1,500	\$3,600	\$3,600
TOTAL EXPENDITURES	\$51,136	\$79,145	\$75,186	\$92,241	\$86,220
FUND BALANCE - ENDING	\$46,711	\$51,999	\$55,959	\$48,425	\$32,205

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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$534,555	\$715,413	\$715,413	\$819,671	\$895,129
<u>REVENUES</u>					
INTEREST	\$1,410	\$0	\$2,100	\$0	\$0
TRANSFER FROM OTHER FUNDS	\$2,103,758	\$2,103,758	\$2,103,758	\$1,903,758	\$1,903,758
TOTAL REVENUES	\$2,105,168	\$2,103,758	\$2,105,858	\$1,903,758	\$1,903,758
TOTAL AVAILABLE RESOURCES	\$2,639,723	\$2,819,171	\$2,821,271	\$2,723,429	\$2,798,887
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$1,924,310	\$2,001,600	\$2,001,600	\$1,828,300	\$1,853,512
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,924,310	\$2,001,600	\$2,001,600	\$1,828,300	\$1,853,512
FUND BALANCE - ENDING	\$715,413	\$817,571	\$819,671	\$895,129	\$945,375

CITY OF DESOTO

FUND
SENIOR CENTER
231

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$35,649	\$31,790	\$31,790	\$31,483	\$31,176
REVENUES					
CHARGES FOR SERVICES	\$4,323	\$7,200	\$7,200	\$7,200	\$7,200
INTEREST	\$43	\$78	\$78	\$78	\$78
MISCELLANEOUS	\$1,981	\$3,330	\$3,330	\$3,330	\$3,330
TOTAL REVENUES	\$6,347	\$10,608	\$10,608	\$10,608	\$10,608
TOTAL AVAILABLE RESOURCES	\$41,996	\$42,398	\$42,398	\$42,091	\$41,784
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$10,206	\$10,915	\$10,915	\$10,915	\$10,915
TOTAL EXPENDITURES	\$10,206	\$10,915	\$10,915	\$10,915	\$10,915
FUND BALANCE - ENDING	\$31,790	\$31,483	\$31,483	\$31,176	\$30,869

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$2,000	\$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	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$4,384	\$4,544	\$4,544	\$4,544	\$4,544
<u>REVENUES</u>					
CONTRIBUTION/DONATIONS	\$160	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$160	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,544	\$4,544	\$4,544	\$4,544	\$4,544
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
FUND BALANCE - ENDING	\$4,544	\$4,544	\$4,544	\$4,544	\$4,544

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$19,735	\$25,687	\$25,687	\$21,657	\$22,179
REVENUES					
CHARGES FOR SERVICES	\$34,047	\$35,200	\$37,200	\$35,200	\$35,200
CHARGES FOR SERVICES	\$22	\$0	\$0		
TOTAL REVENUES	\$34,069	\$35,200	\$37,200	\$35,200	\$35,200
TOTAL AVAILABLE RESOURCES	\$53,804	\$60,887	\$62,887	\$56,857	\$57,379
EXPENDITURES					
PERSONNEL	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$28,118	\$40,700	\$41,230	\$34,678	\$28,200
TOTAL EXPENDITURES	\$28,118	\$40,700	\$41,230	\$34,678	\$28,200
FUND BALANCE-ENDING	\$25,687	\$20,187	\$21,657	\$22,179	\$29,179

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$5,999	\$351	\$351	\$387	\$487
REVENUES					
CHARGES FOR SERVICES	\$28,805	\$36,100	\$24,200	\$36,100	\$36,100
TOTAL REVENUES	\$28,805	\$36,100	\$24,200	\$36,100	\$36,100
TOTAL AVAILABLE RESOURCES	\$34,804	\$36,451	\$24,551	\$36,487	\$36,587
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$34,452	\$36,000	\$24,164	\$36,000	\$36,000
TOTAL EXPENDITURES	\$34,452	\$36,000	\$24,164	\$36,000	\$36,000
FUND BALANCE-ENDING	\$351	\$451	\$387	\$487	\$587

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$18,387	\$18,436	\$18,436	\$18,381	\$18,326
REVENUES					
INTEREST	\$48	\$45	\$45	\$45	\$45
TOTAL REVENUES	\$48	\$45	\$45	\$45	\$45
TOTAL AVAILABLE RESOURCES	\$18,436	\$18,481	\$18,481	\$18,426	\$18,371
EXPENDITURES					
SUPPLIES	\$0	\$100	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100	\$100
FUND BALANCE - ENDING	\$18,436	\$18,381	\$18,381	\$18,326	\$18,271

CITY OF DESOTO

FUND
 HOUSING FINANCE CORP
 241

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$211,917	\$196,854	\$196,854	\$176,884	\$156,914
<u>REVENUES</u>					
INTEREST	\$1,348	\$30	\$30	\$30	\$30
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,348	\$30	\$30	\$30	\$30
TOTAL AVAILABLE RESOURCES	\$213,265	\$196,884	\$196,884	\$176,914	\$156,944
<u>EXPENDITURES</u>					
SUPPLIES	\$115	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$16,296	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL EXPENDITURES	\$16,411	\$20,000	\$20,000	\$20,000	\$20,000
FUND BALANCE - ENDING	\$196,854	\$176,884	\$176,884	\$156,914	\$136,944

CITY OF DESOTO

FUND
INDUSTRIAL DEVEL. AUTHORITY
242

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$29,080	\$29,158	\$29,158	\$28,958	\$28,758
<u>REVENUES</u>					
INTEREST	\$77	\$50	\$50	\$50	\$50
TOTAL REVENUES	\$77	\$50	\$50	\$50	\$50
TOTAL AVAILABLE RESOURCES	\$29,158	\$29,208	\$29,208	\$29,008	\$28,808
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$250	\$250	\$250	\$250
TOTAL EXPENDITURES	\$0	\$250	\$250	\$250	\$250
FUND BALANCE - ENDING	\$29,158	\$28,958	\$28,958	\$28,758	\$28,558

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$3,655	\$4,625	\$4,625	\$4,625	\$4,625
REVENUES					
CHARGES FOR SERVICES	\$4,970	\$2,740	\$0	\$0	\$0
TOTAL REVENUES	\$4,970	\$2,740	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$8,625	\$7,365	\$4,625	\$4,625	\$4,625
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$4,000	\$2,740	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,000	\$2,740	\$0	\$0	\$0
FUND BALANCE-ENDING	\$4,625	\$4,625	\$4,625	\$4,625	\$4,625

CITY OF DESOTO

FUND
CDBG GRANT FUND
263

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$0	\$513	\$513	\$565	\$665
REVENUES					
INTERGOVERNMENTAL REVENUE	\$221,267	\$210,518	\$210,518	\$255,204	\$200,000
INTEREST	\$22	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$221,289	\$210,618	\$210,618	\$255,304	\$200,100
TOTAL AVAILABLE RESOURCES	\$221,289	\$211,131	\$211,131	\$255,869	\$200,765
EXPENDITURES					
PERSONNEL	\$55,521	\$58,984	\$58,984	\$0	\$0
SUPPLIES	\$470	\$1,100	\$1,100	\$200	\$200
SERVICES & PROFESSIONAL FEES	\$41,970	\$50,019	\$50,067	\$91,000	\$71,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$122,817	\$100,415	\$100,415	\$164,004	\$128,800
TOTAL EXPENDITURES	\$220,777	\$210,518	\$210,566	\$255,204	\$200,000
FUND BALANCE - ENDING	\$513	\$613	\$565	\$665	\$765

PERSONNEL:

Full Time	0	1	1	1	1
PartTime	0	1	1	0	0

CITY OF DESOTO

FUND
FIRE GRANT FUND
264

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,539	(\$172)	(\$172)	\$1,540	\$1,540
REVENUES					
INTERGOVERNMENTAL REVENUE	\$227,743	\$3,500	\$5,094	\$0	\$0
TOTAL REVENUES	\$227,743	\$3,500	\$5,094	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$229,283	\$3,328	\$4,922	\$1,540	\$1,540
EXPENDITURES					
SUPPLIES	\$8,481	\$3,500	\$3,382	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$220,974	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$229,455	\$3,500	\$3,382	\$0	\$0
FUND BALANCE - ENDING	(\$172)	(\$172)	\$1,540	\$1,540	\$1,540

CITY OF DESOTO

FUND
LIBRARY REVENUE FUND
624

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$26,110	\$32,921	\$32,921	\$36,731	\$38,431
REVENUES					
CHARGES FOR SERVICES	\$14,842	\$10,000	\$14,000	\$14,000	\$14,000
INTEREST	\$37	\$10	\$10	\$10	\$10
CONTRIBUTIONS/DONATIONS	\$4,591	\$1,900	\$1,900	\$1,900	\$1,900
MISCELLANEOUS	\$1,743	\$3,200	\$3,200	\$3,200	\$3,200
TOTAL REVENUES	\$21,213	\$15,110	\$19,110	\$19,110	\$19,110
TOTAL AVAILABLE RESOURCES	\$47,323	\$48,031	\$52,031	\$55,841	\$57,541
EXPENDITURES					
SUPPLIES	\$54	\$4,500	\$3,000	\$4,500	\$4,500
SERVICES & PROFESSIONAL FEES	\$14,348	\$12,300	\$12,300	\$12,300	\$12,300
TRANSFERS TO OTHER FUNDS	\$0	\$610	\$0	\$610	\$610
TOTAL EXPENDITURES	\$14,402	\$17,410	\$15,300	\$17,410	\$17,410
FUND BALANCE - ENDING	\$32,921	\$30,621	\$36,731	\$38,431	\$40,131

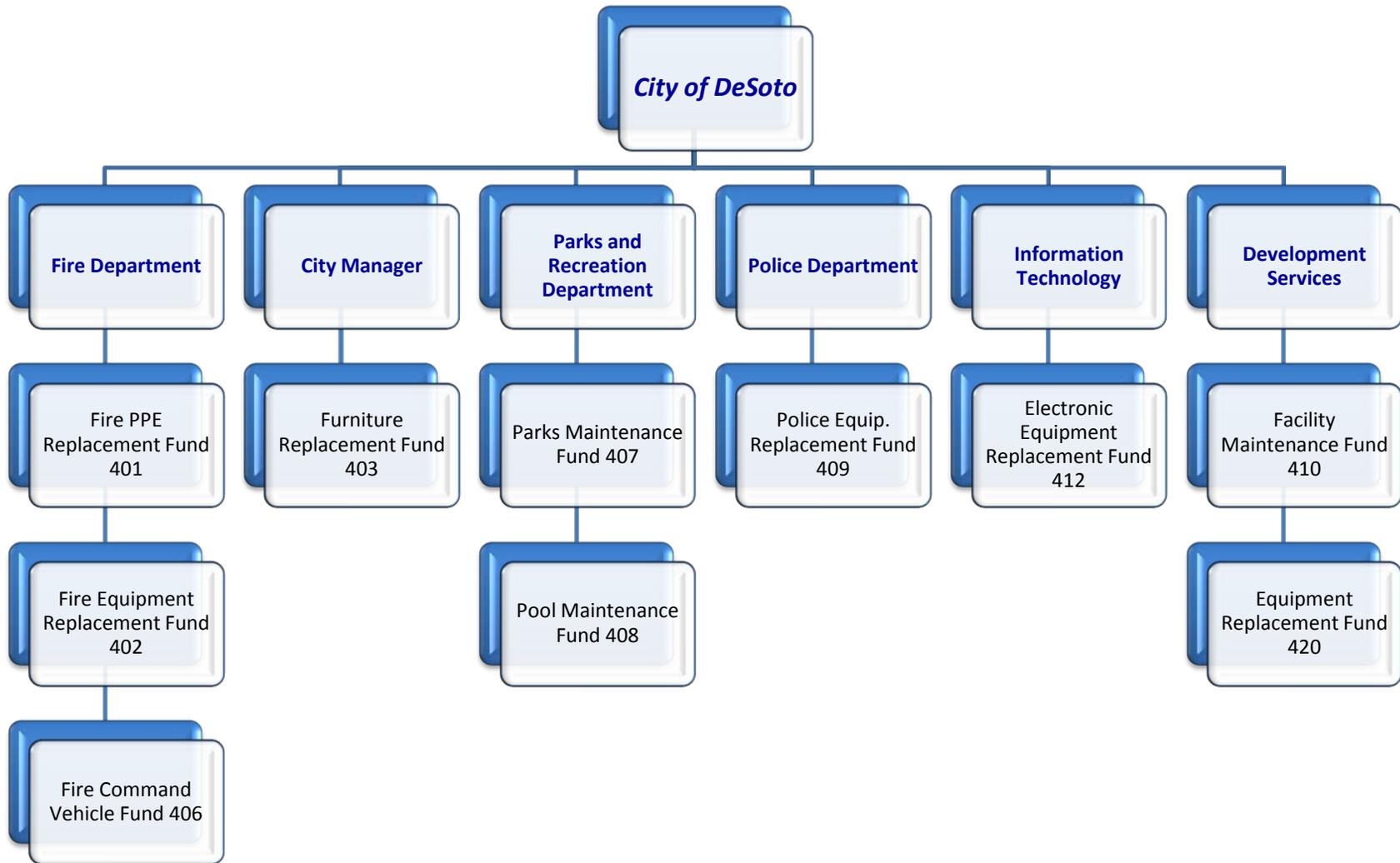


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ALL OTHER



FUNDS



CITY OF DESOTO

FUND
FIRE PPE REPLACEMENT
401

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$85,234	\$141,112	\$141,112	\$191,862	\$160,112
REVENUES					
INTEREST	\$176	\$250	\$250	\$250	\$250
TRANSFERS FROM OTHER FUNDS	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
TOTAL REVENUES	\$63,176	\$63,250	\$63,250	\$63,250	\$63,250
TOTAL AVAILABLE RESOURCES	\$148,410	\$204,362	\$204,362	\$255,112	\$223,362
EXPENDITURES					
SUPPLIES	\$7,298	\$12,500	\$12,500	\$95,000	\$113,000
TOTAL EXPENDITURES	\$7,298	\$12,500	\$12,500	\$95,000	\$113,000
FUND BALANCE - ENDING	\$141,112	\$191,862	\$191,862	\$160,112	\$110,362

CITY OF DESOTO

FUND
FIRE EQUIP. REPLACEMENT FUND
402

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$124,571	\$92,051	\$92,051	\$84,254	\$50,353
REVENUES					
INTEREST	\$123	\$1,500	\$1,500	\$1,500	\$1,500
TRANSFERS FROM OTHER FUNDS	\$0	\$55,104	\$55,104	\$0	\$55,104
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$123	\$56,604	\$56,604	\$1,500	\$56,604
TOTAL AVAILABLE RESOURCES	\$124,694	\$148,655	\$148,655	\$85,754	\$106,957
EXPENDITURES					
SUPPLIES	\$32,644	\$64,401	\$64,401	\$35,401	\$35,401
TRANSFERS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$32,644	\$64,401	\$64,401	\$35,401	\$35,401
FUND BALANCE - ENDING	\$92,051	\$84,254	\$84,254	\$50,353	\$71,556

CITY OF DESOTO

FUND
FURNITURE REPLACEMENT FUND
403

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$3,296	\$3,308	\$3,308	\$12	\$12
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$30,000	\$26,704	\$26,704	\$30,000	\$30,000
TOTAL REVENUES	\$30,012	\$26,704	\$26,704	\$30,000	\$30,000
TOTAL AVAILABLE RESOURCES	\$33,308	\$30,012	\$30,012	\$30,012	\$30,012
EXPENDITURES					
SUPPLIES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL EXPENDITURES	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
FUND BALANCE - ENDING	\$3,308	\$12	\$12	\$12	\$12

CITY OF DESOTO

FUND
COMMAND VEHICLE FIRE
406

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$60,498	\$44,270	\$44,270	\$41,795	\$31,895
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0
INTEREST	\$60	\$25	\$25	\$100	\$100
TOTAL REVENUES	\$60	\$25	\$25	\$100	\$100
TOTAL AVAILABLE RESOURCES	\$60,558	\$44,295	\$44,295	\$41,895	\$31,995
<u>EXPENDITURES</u>					
SUPPLIES	\$1,787	\$3,200	\$0	\$0	\$3,200
SERVICES & PROFESSIONAL FEES	\$14,500	\$11,500	\$2,500	\$10,000	\$11,500
TOTAL EXPENDITURES	\$16,287	\$14,700	\$2,500	\$10,000	\$14,700
FUND BALANCE - ENDING	\$44,270	\$29,595	\$41,795	\$31,895	\$17,295

CITY OF DESOTO

FUND
PARK MAINTENANCE
407

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$144,685	\$154,198	\$154,198	\$138,798	\$120,498
REVENUES					
INTEREST	\$188	\$200	\$200	\$200	\$200
TRANSFERS FROM OTHER FUNDS	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000
TOTAL REVENUES	\$26,188	\$26,200	\$26,200	\$26,200	\$26,200
TOTAL AVAILABLE RESOURCES	\$170,874	\$180,398	\$180,398	\$164,998	\$146,698
EXPENDITURES					
SUPPLIES	\$1,532	\$3,730	\$3,600	\$39,500	\$34,500
SERVICES & PROFESSIONAL FEES	\$15,143	\$40,770	\$38,000	\$5,000	\$5,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$16,675	\$44,500	\$41,600	\$44,500	\$39,500
FUND BALANCE - ENDING	\$154,198	\$135,898	\$138,798	\$120,498	\$107,198

CITY OF DESOTO

FUND
POOL MAINTENANCE FUND
408

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$46,578	\$45,937	\$45,937	\$48,662	\$23,387
REVENUES					
INTEREST	\$58	\$125	\$125	\$125	\$125
TRANSFERS FROM OTHER FUNDS	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
TOTAL REVENUES	\$21,058	\$21,125	\$21,125	\$21,125	\$21,125
TOTAL AVAILABLE RESOURCES	\$67,636	\$67,062	\$67,062	\$69,787	\$44,512
EXPENDITURES					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$21,699	\$20,800	\$18,400	\$46,400	\$19,400
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS OUT	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$21,699	\$20,800	\$18,400	\$46,400	\$19,400
FUND BALANCE - ENDING	\$45,937	\$46,262	\$48,662	\$23,387	\$25,112

CITY OF DESOTO

FUND
POLICE EQUIPMENT REPLACE FUND
409

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$24,343	\$45,023	\$45,023	\$45,273	\$45,523
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$115,652	\$115,652	\$115,652	\$113,652	\$113,652
TOTAL REVENUES	\$115,722	\$115,902	\$115,902	\$113,902	\$113,902
TOTAL AVAILABLE RESOURCES	\$140,065	\$160,925	\$160,925	\$159,175	\$159,425
EXPENDITURES					
SUPPLIES	\$94,336	\$113,282	\$113,282	\$111,282	\$111,282
TRANSFERS OUT	\$705	\$2,370	\$2,370	\$2,370	\$2,370
TOTAL EXPENDITURES	\$95,041	\$115,652	\$115,652	\$113,652	\$113,652
FUND BALANCE - ENDING	\$45,023	\$45,273	\$45,273	\$45,523	\$45,773

CITY OF DESOTO

FUND
FACILITY MAINTENANCE
410

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$271,035	\$397,067	\$397,067	\$397,600	\$397,850
REVENUES					
TRANSFERS FROM OTHER FUNDS	\$595,076	\$571,876	\$571,876	\$561,700	\$879,700
TOTAL REVENUES	\$595,552	\$572,126	\$572,126	\$561,950	\$879,950
TOTAL AVAILABLE RESOURCES	\$866,587	\$969,193	\$969,193	\$959,550	\$1,277,800
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$299,990	\$405,853	\$321,593	\$426,700	\$354,700
CAPITAL OUTLAY	\$60,810	\$253,434	\$160,000	\$70,000	\$17,000
TRANSFERS TO OTHER FUNDS	\$108,720	\$90,000	\$90,000	\$65,000	\$525,000
TOTAL EXPENDITURES	\$469,520	\$749,287	\$571,593	\$561,700	\$896,700
FUND BALANCE - ENDING	\$397,067	\$219,906	\$397,600	\$397,850	\$381,100

CITY OF DESOTO

FUND
ELECTRON.EQUIP.REPLACE.FUND
412

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$773,276	\$1,393,371	\$1,393,371	\$1,902,157	\$2,357,153
REVENUES					
INTEREST	\$1,750	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$737,647	\$741,196	\$740,586	\$750,196	\$258,196
TOTAL REVENUES	\$739,397	\$742,196	\$741,586	\$751,196	\$259,196
TOTAL AVAILABLE RESOURCES	\$1,512,673	\$2,135,567	\$2,134,957	\$2,653,353	\$2,616,349
EXPENDITURES					
SUPPLIES	\$95,822	\$231,600	\$195,800	\$174,200	\$243,300
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$23,480	\$40,000	\$37,000	\$122,000	\$97,000
TOTAL EXPENDITURES	\$119,302	\$271,600	\$232,800	\$296,200	\$340,300
FUND BALANCE - ENDING	\$1,393,371	\$1,863,967	\$1,902,157	\$2,357,153	\$2,276,049

CITY OF DESOTO

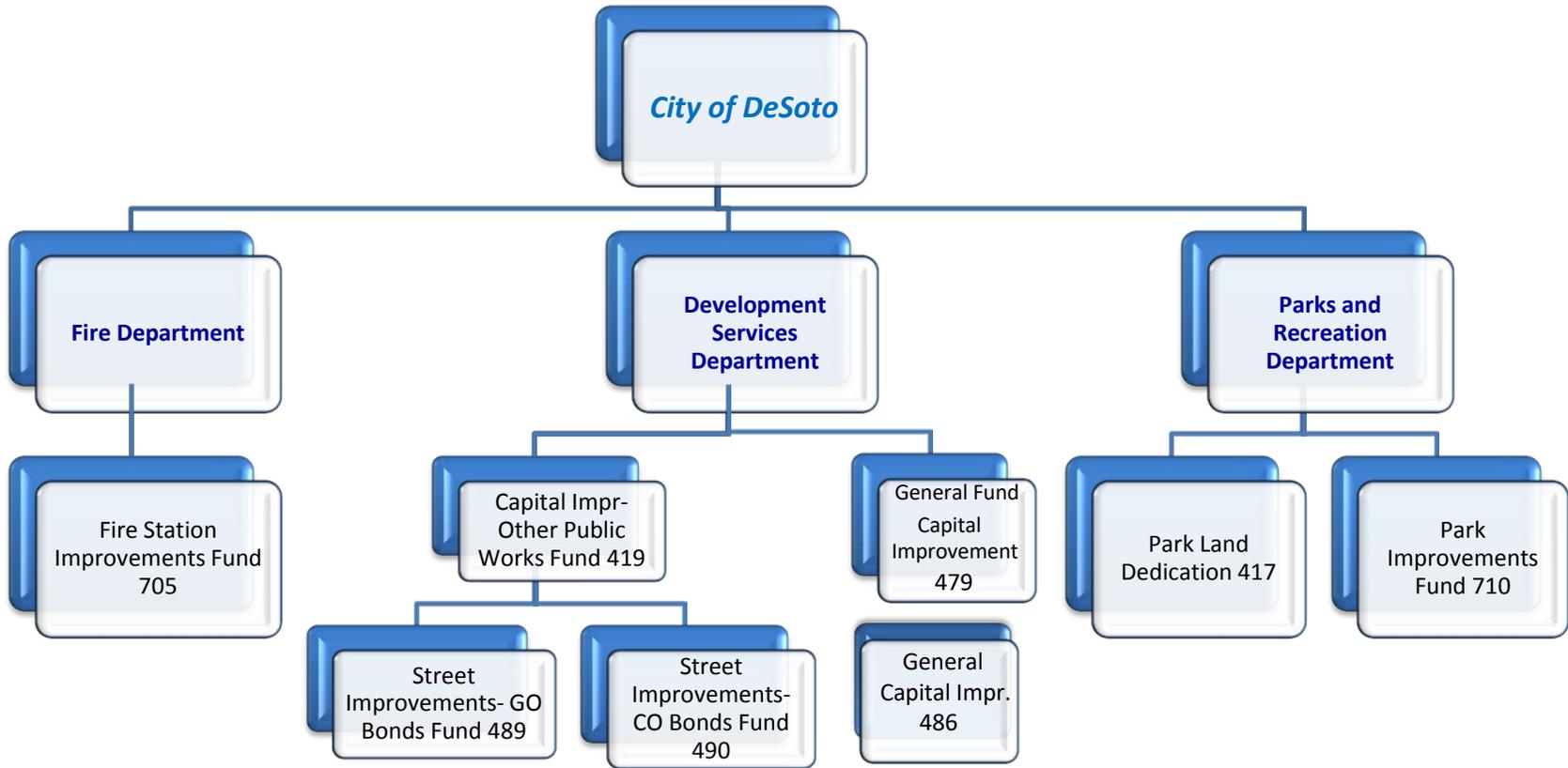
FUND
EQUIPMENT REPLACEMENT FUND
420

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,463,977	\$1,231,638	\$1,231,638	\$1,411,147	\$1,553,946
<u>REVENUES</u>					
INTEREST	\$8,872	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$1,029,740	\$1,318,897	\$1,259,465	\$1,109,330	\$1,322,201
TOTAL REVENUES	\$1,049,589	\$2,319,897	\$2,260,465	\$1,110,330	\$1,323,201
TOTAL AVAILABLE RESOURCES	\$2,513,565	\$3,551,535	\$3,492,103	\$2,521,477	\$2,877,147
<u>EXPENDITURES</u>					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,181,038	\$1,860,143	\$1,852,093	\$855,100	\$1,198,900
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE	\$100,889	\$228,863	\$228,863	\$112,431	\$0
TOTAL EXPENDITURES	\$1,281,927	\$2,089,006	\$2,080,956	\$967,531	\$1,198,900
FUND BALANCE - ENDING	\$1,231,638	\$1,462,529	\$1,411,147	\$1,553,946	\$1,678,247

PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.
 DETAILED SCHEDULE FOR THE NEXT 5 YEARS IS LISTED IN THE BACK OF THE BUDGET BOOK.





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CITY OF DESOTO

FUND
PARK LAND DEDICATION
417

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$134,592	\$211,812	\$211,812	\$172,112	\$57,412
REVENUES					
INTEREST	\$220	\$300	\$300	\$300	\$300
TRANSFERS IN	\$1,030,761	\$540,000	\$540,000	\$0	\$0
CONTRIBUTIONS/DONATIONS	\$77,000	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$1,107,981	\$550,300	\$550,300	\$10,300	\$10,300
TOTAL AVAILABLE RESOURCES	\$1,242,573	\$762,112	\$762,112	\$182,412	\$67,712
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$47,500	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,030,761	\$557,500	\$590,000	\$125,000	\$10,000
TOTAL EXPENDITURES	\$1,030,761	\$605,000	\$590,000	\$125,000	\$10,000
FUND BALANCE - ENDING	\$211,812	\$157,112	\$172,112	\$57,412	\$57,712

CITY OF DESOTO

FUND
CAPITAL IMPR.-OTHER PUBL WKS
419

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$223,279	\$213,645	\$213,645	\$164,645	\$5,645
REVENUES					
INTEREST	\$534	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$634,689	\$704,689	\$704,689	\$704,689	\$704,689
TOTAL REVENUES	\$635,223	\$705,689	\$705,689	\$705,689	\$705,689
TOTAL AVAILABLE RESOURCES	\$858,502	\$919,334	\$919,334	\$870,334	\$711,334
EXPENDITURES					
CAPITAL OUTLAY	\$644,857	\$955,465	\$754,689	\$864,689	\$704,689
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$644,857	\$955,465	\$754,689	\$864,689	\$704,689
FUND BALANCE - ENDING	\$213,645	(\$36,130)	\$164,645	\$5,645	\$6,645

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

479

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$1,000,100	\$2,000,600
REVENUES					
INTEREST	\$0	\$0	\$100	\$500	\$0
TRANSFERS FROM OTHER FUNDS	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0
TOTAL REVENUES	\$0	\$1,000,000	\$1,000,100	\$1,000,500	\$0
TOTAL AVAILABLE RESOURCES	\$0	\$1,000,000	\$1,000,100	\$2,000,600	\$2,000,600
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
FUND BALANCE - ENDING	\$0	\$1,000,000	\$1,000,100	\$2,000,600	\$2,000,600

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,753,928	\$1,979,669	\$1,979,669	\$1,219,916	\$1,069,916
<u>REVENUES</u>					
INTEREST	\$7,463	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$393,720	\$685,752	\$685,752	\$483,000	\$758,000
TOTAL REVENUES	\$401,183	\$685,752	\$685,752	\$483,000	\$758,000
TOTAL AVAILABLE RESOURCES	\$2,155,110	\$2,665,421	\$2,665,421	\$1,702,916	\$1,827,916
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$10,040	\$33,550	\$7,100	\$0	\$0
CAPITAL OUTLAY	\$165,401	\$2,066,755	\$1,438,405	\$633,000	\$595,000
TOTAL EXPENDITURES	\$175,441	\$2,100,305	\$1,445,505	\$633,000	\$595,000
FUND BALANCE - ENDING	\$1,979,669	\$565,115	\$1,219,916	\$1,069,916	\$1,232,916

CITY OF DESOTO

FUND
STREET IMPROVEMENTS-GO BONDS
489

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$124,782	\$123,870	\$123,870	\$126,370	\$128,870
<u>REVENUES</u>					
INTEREST	\$490	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL REVENUES	\$490	\$2,500	\$2,500	\$2,500	\$2,500
TOTAL AVAILABLE RESOURCES	\$125,273	\$126,370	\$126,370	\$128,870	\$131,370
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$1,402	\$123,900	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,402	\$123,900	\$0	\$0	\$0
FUND BALANCE - ENDING	\$123,870	\$2,470	\$126,370	\$128,870	\$131,370

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-CO BONDS

490

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$3,623,475	\$3,824,050	\$3,824,050	\$4,374,965	\$3,239,469
REVENUES					
INTEREST	\$12,468	\$500	\$500	\$500	\$500
TRANSFERS FROM OTHER FUNDS	\$122,817	\$100,415	\$100,415	\$164,004	\$128,800
MISCELLANEOUS/BOND PROCEEDS	\$1,053,170	\$4,500,000	\$4,500,000	\$2,000,000	\$3,500,000
TOTAL REVENUES	\$1,188,455	\$4,600,915	\$4,600,915	\$2,164,504	\$3,629,300
TOTAL AVAILABLE RESOURCES	\$4,811,930	\$8,424,965	\$8,424,965	\$6,539,469	\$6,868,769
EXPENDITURES					
CAPITAL OUTLAY	\$941,177	\$6,464,753	\$4,000,000	\$3,250,000	\$4,750,000
DEBT SERVICE	\$46,703	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL EXPENDITURES	\$987,880	\$6,514,753	\$4,050,000	\$3,300,000	\$4,800,000
FUND BALANCE - ENDING	\$3,824,050	\$1,910,212	\$4,374,965	\$3,239,469	\$2,068,769

Cockrell Hill (For Beltline to Parkerville Rd)

Drainage improvements to south city limits

CITY OF DESOTO

FUND
FIRE STATION IMPROVEMENTS
705

SUMMARY

LINE ITEMS	Actuals FY 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$969,322	\$2,709,846	\$2,709,846	\$4,559,846	\$1,559,846
REVENUES					
MISCELLANEOUS/BOND PROCEEDS	\$2,078,938	\$2,100,000	\$2,100,000	\$0	\$0
TOTAL REVENUES	\$2,083,222	\$2,100,000	\$2,100,000	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$3,052,544	\$4,809,846	\$4,809,846	\$4,559,846	\$1,559,846
EXPENDITURES					
CAPITAL OUTLAY	\$305,042	\$2,961,837	\$200,000	\$3,000,000	\$1,300,000
TOTAL EXPENDITURES	\$342,698	\$3,011,837	\$250,000	\$3,000,000	\$1,300,000
FUND BALANCE - ENDING	\$2,709,846	\$1,798,009	\$4,559,846	\$1,559,846	\$259,846

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 2016	Budget FY 2017	Projected FY 2017	Adopted FY 2018	Planning FY 2019
FUND BALANCE-BEGINNING	\$1,002,443	\$966,469	\$966,469	\$1,464,631	\$42,581
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$0	\$0
INTEREST	\$4,925	\$0	\$10,462	\$0	\$0
TRANSFERS IN	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$0	\$524,750	\$524,750	\$0	\$0
TOTAL REVENUES	\$4,925	\$524,750	\$535,212	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$1,007,369	\$1,491,219	\$1,501,681	\$1,464,631	\$42,581
EXPENDITURES					
CAPITAL OUTLAY	\$40,900	\$1,459,100	\$37,050	\$1,422,050	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$40,900	\$1,459,100	\$37,050	\$1,422,050	\$0
FUND BALANCE - ENDING	\$966,469	\$32,119	\$1,464,631	\$42,581	\$42,581

Park Improvement Project approved during the November 2014 Bond Referendum

***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 2018 - 2022
CAPITAL IMPROVEMENT PROGRAM (CO & GO BONDS)**

Project Name	FY
	Allocation
Fiscal Year 15, 16 & 17 Carryover Projects	
Land Acquisition	\$ 2,000,000
Fire Station 2 Relocation	\$ 5,000,000
Park Improvements	\$ 1,500,000
Chattey Road Reconstruction	\$ 4,000,000
Chattey Road Reconstruction Water/Sewer	\$ 1,000,000
Alley Reconstruction Program	\$ 2,000,000
County/Joint MCIP #1 (Pleasant Run Road)	\$ 1,500,000
Fiscal Year 18 Projects	
County/Joint MCIP #2 (Westmoreland Road)	\$ 1,000,000
Land Acquisition	\$ 1,300,000
Parkerville Road Widening (Polk to Hampton)	\$ 1,000,000
Chattey Road Reconstruction	\$ 1,000,000
County/Joint MCIP #3 (Hampton Road Alignment Study)	\$ 250,000
Grimes Park Facilities Improvements	\$ 200,000
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)	\$ 2,000,000
County/Joint MCIP #2 (Westmoreland Road)	\$ 500,000
County/Joint MCIP #3 (Hampton Road Alignment Study)	\$ 250,000
Grimes Park Facilities Improvements	\$ 800,000
Fiscal Year 20 Projects	
Land Acquisition	\$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	\$ 2,000,000
County/Joint MCIP #1 (Pleasant Run Road)	\$ 1,500,000
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)	\$ 2,000,000
Fiscal Year 22 Projects	
County/Joint MCIP #2 (Westmoreland Road)	\$ 1,500,000
Hampton Road * (Pleasant Run - Belt Line)	\$ 1,000,000
FY 18-22 Total Allocated Bond Funds	\$ 41,300,000

CITY OF DESOTO
Capital Improvement Program

FY 2018 - 2022

Facilities - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 7/7/17

Project Name/No.	PY	FY	FY	FY	FY	FY	Total Estimated Cost
	Budgeted Amount	2017-18	2018-19	2019-20	2020-21	2021-22	
1. Grimes Park Facilities Improvements	\$ -	\$ 200	\$ 800	\$ -	\$ -	\$ -	\$ 1,000
2. Library Phase II	\$ -	\$ -	\$ 158	\$ 192	\$ -	\$ -	\$ 350
3. Library Phase III	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ 125	\$ 250
4. Recreation Center Phase III	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75
5. Development Services Front Office Remodel	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 65
Carryover from FY 16 & 17:							
6. Fire Station #2	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 7,000
7. IT Renovations	\$ 20	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 130
8. Council Chambers	\$ 300	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 380
9. Action Center	\$ 90	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 100
10. Recreation Center Phase II	\$ 500	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 650
11. Civic Center Restroom Remodel	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109
11. Visitor's Convention Bureau	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151
12. Library Phase I	\$ 106	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 264
Total:	\$ 6,276	\$ 773	\$ 2,033	\$ 1,192	\$ 125	\$ 125	\$ 10,524

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Anticipated Certificate of Obligation Bonds	\$ -	\$ 200	\$ 800	\$ -	\$ -	\$ -	\$ 1,000
Transfer from Fund 479 - Capital Imp City	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000
Transfer from General Fund 101	\$ 216	\$ 278	\$ 158	\$ 192	\$ 125	\$ 125	\$ 1,094
Transfer from Facility Maintenance Fund	\$ 109	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 174
PEG Fund - Fund 102	\$ 300	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 380
Transfer from Parks Dev Corp Fund - Fund 118	\$ 500	\$ 150	\$ 75	\$ -	\$ -	\$ -	\$ 725
Fund 221	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151
Total:	\$ 6,276	\$ 773	\$ 2,033	\$ 1,192	\$ 125	\$ 125	\$ 10,524

**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Projects

Project Name: *Fire Station #2 Relocation*

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: 01/31/19

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: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2021-22	Total Estimated Cost
1. Fire Station #2 Relocation	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 7,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 5,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 7,000

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Transfer from Fund 479	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000

**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Projects

Project Name: *Grimes Park Facilities Improvements*
Project Description: This project will allow for the construction of a new restroom and concession facility at BMX.

Fund: 486

Estimated Start Date:

Estimated Completion Date:

Status:

Operating Impact:

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Grimes Park Facilities Improvements	\$ -	\$ 200	\$ 800	\$ -	\$ -	\$ -	\$ 1,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ 200	\$ 800	\$ -	\$ -	\$ -	\$ 1,000

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -	\$ 200	\$ 800	\$ -	\$ -	\$ -	\$ 1,000
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Library Phase I*
Project Description: This project will allow for the demolition of the bar and kitchen area and construction and improvement of the Library Assembly Hall, restrooms and lobby area as well as open a doorway directly between the youth area and assembly hall.

Fund: 486
Estimated Start Date: 11/01/17
Estimated Completion Date: 05/01/18
Status:
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

9/15/2017

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Library Phase 1	\$ 106	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 264
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 106	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 264

FUNDING SOURCES

Estimated Amount (000's)

Transfer from General Fund 101	\$ 106	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 264
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Library Phase II*
Project Description: This project will allow for the construction and improvement of the youth area in the library renovating the space for young children up to tweens. This renovation will create an updated and effective use of space in the library children's area.

Fund: 486
Estimated Start Date: 11/01/20
Estimated Completion Date: 05/01/21
Status: Currently unfunded
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 09/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Library Phase 2	\$ -	\$ -	\$ 158	\$ 192	\$ -	\$ -	\$ 350
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ 350

FUNDING SOURCES

Estimated Amount (000's)

Transfer from General Fund 101	\$ -	\$ -	\$ 158	\$ 192	\$ -	\$ -	\$ 350
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Library Phase III*
Project Description: This project will allow for the construction and improvement of the public service desk area just adjacent to the renovated youth area that will be completed in 2019. it will allow for the continuity of the design in the youth area and more effective use of the public service desks. Will allow for more efficient and effective use of library public service desks for checkout and adult services, and will include the area just to the south of the checkout desk

Fund: 486
Estimated Start Date: 11/01/22
Estimated Completion Date: 05/01/22
Status: Currently unfunded
Operating Impact: It should have very limited impact on utilities, although it will include more efficient lighting slightly reducing costs. Should be no HVAC impact

ESTIMATED EXPENDITURE (000'S)

Revised: 09/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Library Phase 3	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ 125	\$ 250
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ 125	\$ 250

FUNDING SOURCES

Estimated Amount (000's)

Transfer from General Fund 101	\$ -	\$ -	\$ -	\$ -	\$ 125	\$ 125	\$ 250
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Recreation Center Phase II*
Project Description: This project will allow for the construction and improvement of the racquetball courts. Two of the racquetball courts will be converted into one large multipurpose room.

Fund: 486
Estimated Start Date: 09/01/17
Estimated Completion Date: 09/30/18
Status: Funded in 2017 and 2018 budgets from Parks Sales Tax
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Recreation Center Phase 2	\$ 500	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 650
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 500	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 650

FUNDING SOURCES

Estimated Amount (000's)

Transfer from Parks Dev Corp Fund 118	\$ 500	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 650
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Recreation Center Phase III*
Project Description: This project will allow for the construction and improvement of the gymnasiums and upper walking track.

Fund: 486
Estimated Start Date: 10/01/18
Estimated Completion Date: 09/30/19
Status: Currently unfunded.
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Receation Center Phase 3	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200

FUNDING SOURCES

Estimated Amount (000's)

Transfer from General Fund 101	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Development Services Front Office Remodel*
Project Description: This project will enhance the front office of the Development services Department by constructing a receiving counter for both Building Inspections and Planning & Zoning. The area will be secured for the benefit of all employees and allow for controlled access to other office areas. Minor office improvements include altering access to the conference room & storage room and relocating several office walls.

Fund: 486
Estimated Start Date: 01/01/18
Estimated Completion Date: 03/31/18
Status: In Design
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Dev Sev Front Office Remodel	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 65
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 65

FUNDING SOURCES

Estimated Amount (000's)

Transfer from Facility Maint. Fund	\$ -	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ 65
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *IT Renovations*
Project Description: The Information technology department has grown in size with personnel over the last two years. This growth has created the need for additional office space. This project will create three additional offices in lieu of cubicles and reconfigure the storage closet and break area.

Fund: 486
Estimated Start Date: 02/01/18
Estimated Completion Date: 04/01/18
Status: In Design
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
IT Renovations	\$ 20	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 130
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 20	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 130

FUNDING SOURCES

Estimated Amount (000's)

Transfer from General Fund 101	\$ 20	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 130
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *City Council Chamber Renovations*
Project Description: This project will allow for the renovation and improvements of the City Council Chambers. This renovation will include the audio/visual system, video. Lighting and control systems, enhancement of the dais face and counter, modifying the dais knee clearance and additional aesthetic features throughout the Chambers. These upgrades will improve the quality of audio and visual effects for both in house audience and at home viewers, as well as provide an up-to-date feel to the Chambers.

Fund: 486
Estimated Start Date: 09/20/17
Estimated Completion Date: 10/31/17
Status: Design complete and construction contract awarded.
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
City Council Chamber Renovations	\$ 300	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 380
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 300	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 380

FUNDING SOURCES

Estimated Amount (000's)

Transfer from PEG Fund 221	\$ 300	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 380
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Action Center Renovations*
Project Description: This project will allow for the renovation and improvements of the Action Center to include safety glass on all four sides of the Action Center. Doors will also be installed with access entry for added security.

Fund: 486
Estimated Start Date: 11/01/17
Estimated Completion Date: 12/31/17
Status: Design complete.
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Action Center Renovation	\$ 90	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 100
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 90	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 100

FUNDING SOURCES

Estimated Amount (000's)

Transfer from General Fund 101	\$ 90	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 100
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Facility Project Details

Project Name: *Civic Center Restroom Remodel*
Project Description: This project allowed for the construction and improvement of Civic Center restrooms.

Fund: 486
Estimated Start Date:
Estimated Completion Date: 08/01/17
Status: Phase I of this project is complete. Considering additional renovations.
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Civic Center Restroom Remodel	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 109	\$ -	\$ 109				

FUNDING SOURCES

Estimated Amount (000's)

Transfer from Facility Maint. Fund	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109
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CITY OF DESOTO
Capital Improvement Program
FY 2018 - 2022
Parks - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 7/7/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
1. Playground Replacement Plan	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250
Carryover from FY 16 & 17:							
2. Various Park Improvements	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Total:	\$ 1,500	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 1,750

FUNDING SOURCES

Estimated Amount (000's)

	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
General Obligation Bonds	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250
Unfunded	\$ 1,500	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 1,750
Total:							

**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Park Projects - Summary

Project Name: *Park Master Plan Improvements*
Project Description: Will provide a new nature trail, park improvements to Briarwood, Mantlebrook, and Meadowcreek 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: 01/30/18
Status: Approved by voters in November 2014 Bond Election.
Operating Impact: Increase in annual maintenance cost estimated at \$118,854 first

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Various Park Improvements	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 1,500	\$ -	\$ 1,500				

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bond Funds	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

Park Projects - Summary

Project Name: *Playground Replacement Plan*
Project Description: This project will replace/refresh existing playground equipment. Specifically to meet current ADA and safety standards and to provide more inclusive and dynamic play. The following is a list of all the parks that would benefit from this project, Briarwood, Grimes Soccer, Ernie Roberts, Kiva, Moseley, Murphy Hills, Elerson, Townsend, and Zeiger.

Fund: Unfunded
Estimated Start Date: 10/01/18
Estimated Completion Date: 01/30/20
Status: Unfunded
Operating Impact: None

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Playground Replacement Plan	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250

FUNDING SOURCES

Estimated Amount (000's)

Unfunded	\$ -	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ 250
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***STREET
IMPROVEMENTS***



***CAPITAL
IMPROVEMENT
PROGRAM***

CITY OF DESOTO
Capital Improvement Program
FY 2018- 2022

Street Projects - Summary

ESTIMATED EXPENDITURE (000'S)

7/7/2017

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
1. Annual Street Reconstruction	\$ -	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 3,520
2. Hampton Road (Pleasant Run-Belt Line)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
3. Joint MCIP#2/County (Westmoreland)	\$ -	\$ 1,000	\$ 500	\$ -	\$ 2,000	\$ 1,500	\$ 5,000
4. Parkerville Road (Polk - Hampton)	\$ -	\$ 1,300	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	\$ 6,300
5. Joint MCIP#3/County (Hampton)	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ 500
Carryovers from FY 14-17:							
6. Chattey Road-CHATRD	\$ 4,005	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 5,005
7. Joint MCIP#1/County - MCIPDC - (Pleasant Run)	\$ 1,500	\$ -	\$ 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. Alley Reconstruction	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 4,000
12. Annual Street Reconstruction for FY 2017	\$ 704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704
Total:	\$ 15,909	\$ 4,254	\$ 5,454	\$ 4,204	\$ 4,704	\$ 3,204	\$ 38,729

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ 4,005	\$ 2,250	\$ 3,750	\$ 1,500	\$ 3,000	\$ 2,500	\$ 17,005
Anticipated General Obligation Bonds		\$ 1,300	\$ 1,000	\$ 2,000	\$ 2,000		\$ 6,300
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
Certificate of Obligation Bonds - 2016	\$ 3,500						\$ 3,500
Fund 101-General Fund Transfer	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,224
Fund 101-General Fund - Fund Balance	\$ -						\$ -
Total:	\$ 15,909	\$ 4,254	\$ 5,454	\$ 4,204	\$ 5,704	\$ 3,204	\$ 38,729

CITY OF DESOTO
Capital Improvement Program
FY 2018 - 2022
Street Project Details

Project Name: *Annual Street Reconstruction*
Project Description: Asphalt reconstruction of streets
Estimated Start Date: 05/01/18
Estimated Completion Date: 09/01/18
Fund: 419
Status: In Progress and funded.

Operating Impact: The O & M impact for the 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: 09/01/17

Project Name	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Maintenance of Residential Collectors	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,224

FUNDING SOURCES

Estimated Amount (000's)

General Fund Transfers	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ 4,224
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CITY OF DESOTO
Capital Improvement Program

FY 2018 - 2022

Street Project Details

Project Name: *Alley Reconstruction Program*
Project Description: 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: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Alley Reconstruction Program	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 4,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 4,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 09/30/19
Fund: 490
Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2018.
 Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Operating Impact:

ESTIMATED EXPENDITURE (000'S)

Revised: 09/01/17

Project Name	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Chattey Road Reconstruction	\$ 4,005	\$ 1,000					\$ 5,005

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 4,005	\$ 1,000					\$ 5,005
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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.
 Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Operating Impact:

ESTIMATED EXPENDITURE (000'S)

Revised: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-2021	FY 2021-2022	Total Estimated Cost
County/Joint MCIP #1	\$ 1,500	\$ -	\$ 2,000	\$ 1,500	-		\$ 5,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 1,500	\$ -	\$ 2,000	\$ 1,500	-		\$ 5,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 10/1/2021
Estimated Completion Date: 9/30/2024
Fund: 490
Status: Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2021 thru 2023.
Operating Impact: Minimal to no operational impact costs. Additional project funding provided in the Water Projects.

ESTIMATED EXPENDITURES (000'S)

Revised: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
<i>Hampton Road Reconstruction</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018- 2022

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: 3/1/2018
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: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
<i>Parkerville Road Widening</i>	\$ -	\$ 1,300	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	\$ 6,300

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ 1,300	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	\$ 6,300
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 10/1/2017
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: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
County Joint MCIP #2 (Westmoreland)	\$ -	\$ 1,000	\$ 500	\$ -	\$ 2,000	\$ 1,500	\$ 5,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ 1,000	\$ 500	\$ -	\$ 2,000	\$ 1,500	\$ 5,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

Street Project Details

Project Name/No: *Wintergreen Road-WNTGRN*
Project Description: Wintergreen Road reconstruction
Estimated Start Date: 07/01/18
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: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
<i>Wintergreen Road-WNTGRN</i>	\$ 500	\$ -	\$ -		\$ -	\$ -	\$ 500

FUNDING SOURCES

Estimated Amount (000's)

	\$ 500	\$ -	\$ -		\$ -	\$ -	\$ 500
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: Project complete.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.

ESTIMATED EXPENDITURES (000'S)

Revised: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
<i>Cockrell Hill Widening Beltline to Parkerville-CHBLPK</i>	\$ 4,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,665

FUNDING SOURCES

Estimated Amount (000's)

2009 Certificates of Obligations	\$ 4,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,665
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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
Completion Date: 07/01/17
Fund: 489
Status: Project complete.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$20k per year.

ESTIMATED EXPENDITURES (000'S)

Revised: 09/01/07

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
<i>Bee Branch Bridge Improvements-PRBI</i>	\$ 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

CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

Street Project Details

Project Name/No: *County Joint MCIP #3 (Hampton 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. This project will extend from Parkerville Road to the south City Limits.
Estimated Start Date: 10/1/2017
Estimated Completion Date: 9/30/2019
Fund: 490
Status: Currently funded as an alignment study only.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately \$20k per year.

ESTIMATED EXPENDITURES (000'S)

Revised: 09/01/17

Project Name/Number	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
<i>County Joint MCIP #3 (Hampton)</i>	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ 500

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ 500
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STORM DRAINAGE



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO
Capital Improvement Program
FY 2018 - 2022

Drainage Projects, Fund 528 - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 7/7/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
1. Annual Erosion Control Projects-ACCEC	\$ 135	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 635
2. Miscellaneous Drainage Improvements	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500
3. Bolton Boone/Danieldale	\$ -	\$ 75	\$ 600	\$ -	\$ -	\$ -	\$ 675
4. Austin Drive	\$ -	\$ 50		\$ 350			\$ 400
Carryover from FY 16 & 17:							
5. Whispering Oaks	\$ 250	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 650
6. Westmoreland (Bridgeport)	\$ 150						\$ 150
Total:	\$ 535	\$ 725	\$ 800	\$ 550	\$ 200	\$ 200	\$ 3,010

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ 535	\$ 725	\$ 800	\$ 550	\$ 200	\$ 200	\$ 3,010
Total:	\$ 535	\$ 725	\$ 800	\$ 550	\$ 200	\$ 200	\$ 3,010

**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

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: 10/01/17
Estimated Completion Date: 09/30/18
Fund: 528
Status: Funded by transfer from drainage operating fund.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 09/01/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Annual Erosion Control Projects	\$ 135	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 635

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ 135	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 635
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018 - 2022

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: 10/01/17
Estimated Completion Date: 09/30/18
Fund: 528
Status:
 Funded by transfer from Drainage operating fund.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 09/01/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	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
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018- 2022

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: 08/01/17
Estimated Completion Date: 09/30/18
Fund: 528
Status: Project is in design.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 09/01/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Whispering Oaks	\$ 250	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 650

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ 250	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 650
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018- 2022

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: 10/01/17
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)

9/1/2017

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Austin Drive		\$ 50	\$ -	\$ 350	\$ -	\$ -	\$ 400

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ 50	\$ -	\$ 350	\$ -	\$ -	\$ 400
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018- 2022

Drainage Project Details

Project Name/No.: *Westmoreland / Bridgeport*
Project Description: Enclose drainage ditch at Bridgeport with underground pipes to alleviate continuous erosion around existing headwalls.

Estimated Start Date: 08/01/17
Estimated Completion Date: 09/30/17
Fund: 528
Status: Construction in progress.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

9/1/2017

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Westmoreland @ Bridgeport	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
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**CITY OF DESOTO
Capital Improvement Program**

FY 2018- 2022

Drainage Project Details

Project Name/No.: *Bolton Boone/Danieldale Intersection*
Project Description: Extend existing drainage culvert at Bolton Boone and Danieldale to accommodate intersection improvements.
Estimated Start Date: 09/01/17
Estimated Completion Date: 09/30/19
Fund: 528
Status: Project funded for design in FY 18.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

9/1/2017

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Westmoreland @ Bridgeport	\$ -	\$ 75	\$ 600	\$ -	\$ -	\$ -	\$ 675

FUNDING SOURCES

Estimated Amount (000's)

Fund 522-Drainage Utility Fund Transfer	\$ -	\$ 75	\$ 600	\$ -	\$ -	\$ -	\$ 675
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***WATER &
WASTEWATER
IMPROVEMENTS***



***CAPITAL
IMPROVEMENT
PROGRAM***

CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

Water & Wastewater Projects, Fund 508 - Summary

Water Projects-Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 09/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
1. Annual Water Renovation/Replacement Program	\$ -	\$ 750	\$ 810	\$ 810	\$ 995	\$ 1,250	\$ 4,615
2. Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	\$ -		\$ 500	\$ 500			\$ 1,000
3. Hampton Road Improvements	\$ -				\$ 1,000	\$ 1,000	\$ 2,000
4. Eagle Park Elevated Storage Tank-EPEST	\$ -		\$ 1,000	\$ 1,000			\$ 2,000
5. Westmoreland Pump Station #5-WPSIM				\$ 500	\$ 1,000		\$ 1,500
6. Water Master Plan		\$ 200					
<u>FY 14 - 17 Carrvovers</u>							
6. Chattey Road Reconstruction-CHATRD	\$ 2,000						\$ 2,000
7. Annual Water Renovation/Replacement Program-YR14RR	\$ 600						\$ 600
8. Annual Water Renovation/Replacement Program-YR16RR	\$ 505						\$ 505
9. Polk Street Valves	\$ 500						\$ 500
10. Chlorine Booster Project CHLBOO	\$ 100	\$ 500					\$ 600
Total:	\$ 3,705	\$ 1,450	\$ 2,310	\$ 2,810	\$ 2,995	\$ 2,250	\$ 15,320

Wastewater Projects - Summary

ESTIMATED EXPENDITURE (000'S)

1. Annual Sewer Renovation/Replacement Program		\$ 635	\$ 710	\$ 790	\$ 1,290	\$ 800	\$ 4,225
2. Basin C Renovations (includes I& I Study)	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ -	\$ 1,300
3. Basin B Renovations (includes I & I Study)	\$ -				\$ -	\$ 300	\$ 300
<u>FY 14 -17 Carrvovers</u>							
4. Annual Sewer Renovation/Replacement YR16RR	\$ 914						\$ 914
5. Basin D Renovations (includes I& I Study)- BASD	\$ 1,300	\$ 500					\$ 1,800
6. Bee Branch/Basin O Renovations - BBOR	\$ 672						\$ 672
Total:	\$ 2,886	\$ 1,135	\$ 1,010	\$ 1,290	\$ 1,790	\$ 1,100	\$ 9,211
TOTAL WATER & WASTEWATER	\$ 6,591	\$ 2,585	\$ 3,320	\$ 4,100	\$ 4,785	\$ 3,350	\$ 24,731

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 5,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,991
Anticipated Certificate of Obligation Bonds	\$ -	\$ -	\$ 3,320	\$ 4,100	\$ 4,785	\$ 3,350	\$ 15,555
Fund Balance	\$ 100	\$ 1,885	\$ -	\$ -	\$ -	\$ -	\$ 1,985
Fund 502-Public Utility Fund Transfers	\$ 500	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ 1,200

CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 10/01/17

Estimated Completion Date: Ongoing project. Specific projects determined each year.

Fund: 508

Status: Design for for Fiscal Year 2018 projects will start during 1st quarter.

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Annual Water Renovation/Replacement Program	\$ 1,105	\$ 750	\$ 810	\$ 810	\$ 995	\$ 1,250	\$ 5,720

FUNDING SOURCES

Estimated Amount (000's)

Fund 502-Public Utility Fund Transfer	\$ 1,105	\$ 750	\$ 810	\$ 810	\$ 995	\$ 1,250	\$ 5,720
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 10/01/17
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: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Annual WasteWater Renovation/Replacement Program	\$ 914	\$ 635	\$ 710	\$ 790	\$ 1,290	\$ 800	\$ 5,139

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ -	\$ 635	\$ 710	\$ 790	\$ 1,290	\$ 800	\$ 4,225
Fund 502-Public Utility Fund Transfer	\$ 914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914
Total Funding	\$ 914	\$ 635	\$ 710	\$ 790	\$ 1,290	\$ 800	\$ 5,139

CITY OF DeSOTO
FY 2016 ANNUAL RENOVATION/REPLACEMENT PROGRAM

Water Projects - Summary

Estimated Expenditure (000's)

Revised: 9/15/17

Projects	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Major Repairs, unplanned	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
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
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	\$ 750	\$ 810	\$ 810	\$ 950	\$ 50	\$ 3,370

Wastewater Projects - Summary

Estimated Expenditure (000's)

Revised: 9/15/17

Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
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	\$ 635	\$ 710	\$ 790	\$ 1,290	\$ -	\$ 3,425
TOTAL WATER & WASTEWATER	\$ 1,385	\$ 1,520	\$ 1,600	\$ 2,240	\$ 50	\$ 6,795

CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 09/30/19
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: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Chattey Road-CHATRD	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Fund 502-Public Utility Fund Transfer	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Total Funding	\$ 2,000	\$ -	\$ 2,000				

CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 9/15/17

Project Name/No.	PY Budgeted Amount	FY	FY	FY	FY	FY	Total Estimated Cost
		2017-18	2018-19	2019-20	2020-21	2021-22	
Water Master Plan Improvements (798 zone)	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ 1,000

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ 1,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 10/1/2020

Estimated Completion Date: 9/30/2023

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: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Hampton Road Improvements	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Eagle Park Elevated Storage Tank-EPEST	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 10/01/19

Estimated Completion Date: 09/30/21

Fund: 508

Status: System Analysis to begin in 2019

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Westmoreland Pump Station #5-WPSIM	\$ -	\$ -	\$ -	\$ 500	\$ 1,000	\$ -	\$ 1,500

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -	\$ -	\$ -	\$ 500	\$ 1,000	\$ -	\$ 1,500
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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: 09/25/17

Estimated Completion Date: 12/30/17

Fund: 508

Status: Construction contract awarded

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Polk Street Valves	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500

FUNDING SOURCES

Estimated Amount (000's)

Public Utility Fund Transfers	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

Water Project Details

Project Name/No.: Chlorine Booster

Project Description: Water distribution system will be evaluated to determine the best location(s) to add chlorine to the water purchased from Dallas Water Utilities. Once locations are identified, specifications for the chlorine equipment will be developed and a supply vendor identified to provide equipment on a pilot basis for evaluation. An equipment lease versus purchase option will also be evaluated.

Estimated Start Date: 09/25/17

Estimated Completion Date: 12/30/17

Fund: 508

Status: Professional consultant has been selected.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Polk Street Valves	\$ 100	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 600

FUNDING SOURCES

Estimated Amount (000's)

Fund Balance	\$ 100	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 600
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

Water Project Details

Project Name/No.: *Water Master Plan*

Project Description: The hydraulics for the 2006 Water Distribution System Master Plan will be updated to assist the City in optimizing pumping operations, to better determine when and where system upgrades and improvements need to occur, and to create a platform for the Public Utilities Department to develop a GIS system.

Estimated Start Date: 11/01/17

Estimated Completion Date: 09/30/18

Fund: 508

Status: Professional consultant has been selected.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Polk Street Valves	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200

FUNDING SOURCES

Estimated Amount (000's)

Fund Balance	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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 Daniieldale 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 FY2018 thru 2021.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Basin C Renovations	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ -	\$ 1,300

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ -	\$ 1,300
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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 Daniieldale 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: 10/01/21

Estimated Completion Date: 09/30/24

Fund: 508

Status: Unfunded and anticipated issuance of Certificates of Obligation FY2021 thru 2023.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Basin B Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300
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CITY OF DESOTO

Capital Improvement Program

FY 2018 - 2022

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 Daniieldale 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: 01/30/19

Fund: 508

Status: I&I Study is complete. Design in progress for renovation phases of the project.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Basin D Renovations- BASD	\$ 1,300	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,800

FUNDING SOURCES

Estimated Amount (000's)

Certificates of Obligation	\$ 1,300	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 1,800
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CITY OF DESOTO
Capital Improvement Program
FY 2018 - 2022

Wastewater Project Details

Project Name/No.: *Bee Branch / Basin O Renovations-**BBBOR***

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin O. Construct improvements as identified in the study. The study basin is located in the Uhl Road corridor from Parkerville Road to our south City limits.

Estimated Start Date: 09/01/12

Estimated Completion Date: Undetermined

Fund: 508

Status: Project is carryover from FY 2014 - Easement Acquisition.

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S)

Revised:9/15/17

Project Name/No.	PY Budgeted Amount	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total Estimated Cost
Bee Branch Basin O Renovations- BBBOR	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672
Total	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672

FUNDING SOURCES

Estimated Amount (000's)

Certificates of Obligation	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672
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APPENDIX





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BUDGET LIST OF ACRONYMS

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

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

BUDGET GLOSSARY

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

Activity - A service performed by a department or division.

Accrual Basis of Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

Adopted Budget – The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance, which sets the legal spending limits for the fiscal year.

Ad Valorem Tax – A tax levied on the assessed valuation of land and improvements.

Appropriation Ordinance – The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real and personal property by the Dallas Appraisal District as a basis for levying taxes.

Assets – Resources owned or held by the City which have monetary value.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting – A term used referring as to when revenues, expenditures, expenses, and transfers and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

Budget - A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

Budget Adjustment (Amendment) – A formal legal procedure utilized by the City to revise a budget during a fiscal year.

Budget Calendar – The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

Budget Message – The opening section of the budget document from the City Manager which provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a “transmittal letter.”

Budgetary Control – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Stabilization Fund (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, 2017, AND ENDING SEPTEMBER 30, 2018; 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; A "FEE SCHEDULE" BY AMENDING ARTICLE 19.000, SECTION 19.200(a)(1) "BASE CHARGE" FOR WATER SERVICES; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A BY AMENDING ARTICLE 20.000 "SEWER SERVICE CHARGES" BY AMENDING BASE RATE AND VOLUME CHARGE; PROVIDING FOR THE ADOPTION OF A CAPITAL IMPROVEMENT PLAN AND THE 2017- 2018 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 2017-2018; 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, 2017 and ending September 30, 2018, 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, 2017 and ending September 30, 2018.

SECTION 2. That the expenditures during the fiscal year beginning

October 1, 2017 and ending September 30, 2018 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2017-2018 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 2016-2017 are hereby ratified, and the budget Ordinance for fiscal year 2016-2017, heretofore enacted by the City Council, be, and the same is hereby amended to the extent of such transfers and amendments for all purposes.

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

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

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

SECTION 6. That the Code of Ordinances, Appendix A, Article 19.000, Section 19.200(a)(1) "Base Rate" for water service of the City of DeSoto, Texas, be, and the same is hereby amended, effective for water services beginning October 1, 2017 in part to read as follows:

"ARTICLE 19.000 WATER SERVICE CHARGES

Sec. 19.200 Water Rates

(a) Residential and Commercial.

- (1) Base Rate. The Base rate shall include 0 – 1,000 gallons of metered water usage for meter size categories as listed below:

<u>Meter</u>	<u>Base</u>
<u>Size</u>	<u>Rate</u>
	<u>Minimum</u>
	<u>Charge</u>

3/4"	\$ 8.93
1"	\$16.97
1-1/2"	\$30.33
2"	\$46.38
3"	\$83.87
4"	\$137.40
6"	\$431.80
8"	\$752.47
10"	\$1,181.04
12"	\$1,448.65

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

"ARTICLE 20.000 SEWER SERVICE CHARGES

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

(1) **Base Rate.**

The base rate shall include 0 - 1,000 gallons of metered water usage. Base Rate (minimum bill) - \$9.97.

(2) **Volume Charge.** A sewer volume charge of \$9.91 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) - \$9.97

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 \$9.97 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 \$9.91 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) - \$9.97

- (2) Volume Charge. A sewer volume charge of \$9.91 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 ninety-seven cents (\$9.97) per month per residential meter, plus a volume charge of nine dollars and ninety-one cents (\$9.91) 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 2017-2018 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.

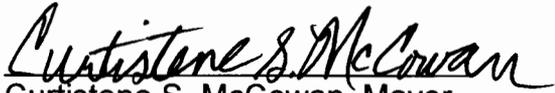
SECTION 10. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided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

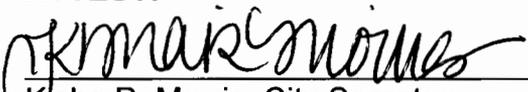
IT IS ACCORDINGLY SO ORDAINED.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS, THE 19TH DAY OF SEPTEMBER, 2017.

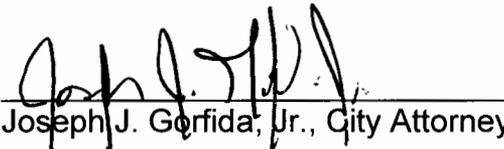
APPROVED:


Curtistene S. McCowan, Mayor

ATTEST:


Kisha R. Morris, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney





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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2017 (FISCAL YEAR 2017 - 2018) AT A RATE OF \$0.7399 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2017, 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 2017 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

\$0.7399 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 \$0.5400 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 \$0.1999 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 4.51 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.10.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2017, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2018. There shall be no discount for payment of taxes prior to February 1, 2018. 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, 2018, 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 2017 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 2017 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 2017 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.

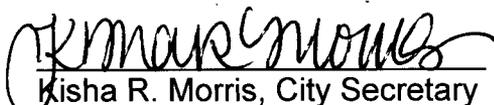
DULY PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF
DESOTO, TEXAS ON THIS THE 19TH DAY OF SEPTEMBER, 2017.

CITY OF DESOTO

APPROVED:

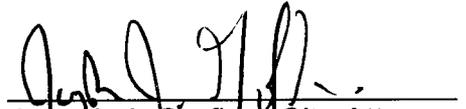

Curtistene S. McCowan, Mayor

ATTEST:


Kisha R. Morris, City Secretary



APPROVED AS TO FORM:


Joseph J. Gorfida, City Attorney

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

City of DeSoto

Top Ten Taxpayers 2017 Tax Year

<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>2017 Assessed Value*</u>	<u>Percentage of Total Assessed Value**</u>	<u>Percentage of Top Ten Taxpayers to Assessed Value</u>
KOHL'S DEPARTMENT STORES INC	Distribution	139,274,100	3.38%	34.52%
HARVEST A SOUTHFIELD 35 LLC	Manufacturing	44,677,790	1.08%	11.07%
WRH PROPERTIES INC	Apartments	42,197,590	1.02%	10.46%
DESOTO APARTMENTS LTD	Apartments	30,659,000	0.74%	7.60%
CINTAS CORPORATION 2	Manufacturing	30,439,680	0.74%	7.54%
WALMART STORES INC	Retail	29,926,060	0.73%	7.42%
LOWES HOME CENTERS LLC	Retail	24,579,040	0.60%	6.09%
ONCOR ELECTRIC DELIVERY	Utility	23,692,030	0.57%	5.87%
ATLAS HUNTINGTON RIDGE LLC	Apartments	19,880,890	0.48%	4.93%
SOLAR TURBINES INC	Manufacturing	18,181,350	0.44%	4.51%
TOTAL		<u>\$403,507,530</u>	<u>9.78%</u>	<u>100.00%</u>

*Before Qualified Exemptions and/or Abatements

**As compared with the 2017 certified market value provided by DCAD of \$4,126,122,010

Data Compiled by the Dallas County Tax Office



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