CITY OF DESOTO, TEXAS

Fiscal Year 2015-16 Proposed Budget
FOR ADOPTION

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,124,321 which is a 4.92 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $550,885.

The members of the governing body voted on the budget as follows:

FOR: Mayor Carl O. Sherman, Rachel Proctor, Mayor Pro Tem Curtistene McCowan, Kristine Clark, Virgil Helm, Dick North, James Zander

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: N/A

Property Tax Rate Comparison

	2015-2016	**2014-2015**
Property Tax Rate:	$0.749900/100	$0.757400/100
Effective Tax Rate:	$0.730232/100	$0.728436/100
Effective Maintenance & Operations Tax Rate:	$0.513382/100	$0.510502/100
Rollback Tax Rate:	$0.763194/100	$0.766335/100
Debt Rate:	$0.225000/100	$0.227100/100

Total debt obligation for City of DeSoto secured by property taxes: $ 6,984,292.

CITY OF DESOTO

SOARING FOR EXCEi.I ENCE

DeSoto City Council Special Meeting Agenda

City Council Conference Room
Jim Baugh Government Center
DeSoto City Hall 211 E. Pleasant Run Road
DeSoto, TX 75115 (972) 230-9646

Mayor Carl Sherman Mayor Pro Tem Curtistene Mccowan Councilmember VirgilHelm Councilmember Kristine Clark Councilmember Rachel Proctor Councilmember Dick North Councilmember James Zander	DATE: Friday, July 24, 2015 SPECIAL MEETING: 6:00 p.m. CouncilConference Room

As authorized by Section 551.071(2) of the Texas Government Code, this meeting may be convened Into closed Executive Session for the purpose of seeking confidential legal adVlce from the City Attomey on any agenda Item listed herein.

AGENDA

1. Call to Order

   a. Presentation and discussion of the Proposed FY 2015-2016 Budget and FY 2016-2017 Planning Budget

   b. Presentation and discussion of the DeSoto Economic Development Corporation (DEDC) Budget for FY 2015-2016 and the Business Plan

2. Adjourn

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

The building in which the above meeting will be conducted is wheelchair accessible. Person with disabilities who plan to attend this meeting and may require auxiliary aid or services such as readers or large print, or interpreters for persons who are deaf or hearing impaired, are requested to contact the Office of City Secretary at 972-230-9646 or by E-mail at kmords@desototexas gov or by calling through a
T.D.D. (Telecommunication Device for the Deaf) to Relay Texas 800-732-2989.

I, the undersigned authority, do hereby certify that this Notice of Meeting was posted in accordance with the regulations of the Texas Open meetings Act on the bulletin board located at the entrance to the City of DeSoto's Jim Baugh Government Center, a
place convenient and readily accessible to the general public as well as to the City's websiWw;v.desototexas.goy and said Notice was posted on the following date and time: Friday, July 17, 2015 by 5:00 P.M. and remained so posted at least two hours after said meeting was convened.

Kisha R. Morris, City Secretary

DeSoto City Council Meeting are broadcast live in their entirety on DeSoto's City Website WftW.desolotexas.gov Government Access Channel 16 available to Time Warner subscribers on the first and third Tuesday of each month at 7:00 p.m. A taped broadcast is aired each day on Channel 16 at 10:00 a.m.. 2:00 p.m.. 7:00 p.m.. and 11:00 p.m. following the live broadcast. Question regarding the broadcast schedules should be directed to Kathy Jones, Community relations Manager, at 972-230-9648. These taped broadcasts are also available to view on the City's website <WWW desototexas.goy lat your convenience. Questions regarding the Internet viewing of these meetings should be directed to the Office of the City Secretary at 972-230-9646.

CITY OF DESOTO SOARING FOR EXCELLENCE	**DeSoto City Council Special Meeting Agenda** **Budget Workshops and Staff Briefings** City Council Conference Room Jim Baugh Government Center DeSoto City Hall 211 E. Pleasant Run Road DeSoto, TX 75115 (972) 230-9646
Mayor Carl Sherman **Mayor Pro Tem Curtistene McCowan** **Councilmember Virgil Helm** **Councilmember Kristine Clark** **Councilmember Rachel Proctor** **Councilmember Dick North** **Councilmember James Zander**	DATES: Thursday, July 30, 2015 (continuing on Friday, July 31, 2015) SPECIAL MEETING: 5:00 p.m. Council Conference Room (7/30/15) 9:00 a.m. Council Conference Room (7/31/15)
As authorized by Section 551.071(2) of the Texas Government Code, this meeting may be convened into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed herein.	

AGENDA

1. **THURSDAY, JULY 30, 2015**
   Gather at 4:30 pm (dinner)
   Discussions begin at 5:00 pm

   a. Discussion of General Fund

   b. Discussion of Debt Service

   c. Discussion of Cooperative Efforts Funds

   d. Discussion of Capital Improvement Program (CIP)

   e. Discussion of DeSoto Economic Development Corporation (DEDC) Budget and Work Plan

   f. Discussion of Drainage Fund (time permitting)

   g. Discussion of Sanitation Fund (time permitting)

2. **FRIDAY, JULY 31, 2015**
   Gather at 8:30 am (breakfast)
   Discussions begin at 9:00 am

a. Discussion of Drainage Fund (continuation of discussion if applicable)

b. Discussion of Sanitation Fund (continuation of discussion if applicable)

c. Discussion of Public Utility Fund

d. Discussion of Special Revenue Funds

e. Discussion of Hotel Occupancy Fund

f. Discussion of All Other Funds

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I, the undersigned authority, do hereby certify that this Notice of Meeting was posted in accordance with the regulations of the Texas Open meetings Act on the bulletin board located at the entrance to the City of DeSoto's Jim Baugh Government Center, a place convenient and readily accessible to the general public as well as to the City's website www.desototexas.gov and said Notice was posted on the following date and time: **FRIDAY, JULY 24, 2015 by 5:00 PM** and remained so posted at least two hours after said meeting was convened.

Kisha R. Morris, City Secretary

DeSoto City Council Meeting are broadcast live in their entirety on DeSoto's City Website www.desototexas.gov Government Access Channel 16 available to Time Warner subscribers on the first and third Tuesday of each month at 7:00 p.m. A taped broadcast is aired each day on Channel 16 at 10:00 a.m., 2:00 p.m., 7:00 p.m., and 11:00 p.m. following the live broadcast. Question regarding the broadcast schedules should be directed to Kathy Jones, Community relations Manager, at 972-230-9648. These taped broadcasts are also available to view on the City's website (www.desototexas.gov) at your convenience. Questions regarding the Internet viewing of these meetings should be directed to the Office of the City Secretary at 972-230-9646.

TABLE OF CONTENTS

Working Budget-Council Workshop

Proposed BY2015-2016 & Planning 2016-2017

INTRODUCTION ---------- 1-1
GFOA Budget Achievement Award 2015 ---------- 1-3
Readers Guide ---------- 1-4
City Officials ---------- 1-7
Organizational Chart ---------- 1-8
Community Profile ---------- 1-10

BUSINESS PLAN ---------- 2-3

BUDGET MESSAGE ---------- 3-3

BUDGET POLICIES ---------- 4-1
Calendar ---------- 4-3
City Charter Requirements ---------- 4-4
Budget Policies ---------- 4-7
Basis of Budgeting and Accounting ---------- 4-9
Financial Policies ---------- 4-11

FINANCIAL ANALYSIS ---------- 5-1
Fund Structure ---------- 5-3
Budgeted Position History ---------- 5-5
Revenue Summary by Major Type – Chart ---------- 5-29
Three Year Comparison of Major Revenues – All Funds ---------- 5-33
Revenue Summary by Fund ---------- 5-34
Expenditures Summary by Function-Chart ---------- 5-35
Expenditure Summary by Function ---------- 5-36
Expenditure Summary by Fund ---------- 5-37

GENERAL FUND ---------- 6-1
Tax Rate Information and Charts ---------- 6-3
Budget Summary-General Fund 101-102 ---------- 6-9
Revenues by Category ---------- 610
Expenditures by Department Summary ---------- 6-12

Administration ---------- 6-14
Financial Services ---------- 6-30
Development Services ---------- 6-36
Parks & Recreation ---------- 6-50
Public Safety (Police) ---------- 6-62
Public Safety (Fire) ---------- 6-74
Municipal Court ---------- 6-83
Library ---------- 6-87

TABLE OF CONTENTS

Working Budget-Council Workshop

Proposed BY2015-2016 & Planning 2016-2017

Information Technology----------6-91
Human Resource----------6-95
Use of Fund Balance----------6-104
Non-Departmental----------6-106
Peg Fund ----------6-108
Budget Stabilization Fund----------6-113

COOPERATIVE EFFORTS ----------7-1
Southwest Regional Communications Center (SWRCC) ----------7-3
Jail Operations----------7-29

SALES TAX CORPORATIONS ----------8-1
DeSoto Economic Development Corporation Budget ----------8-3
DeSoto Park Development Corporation Budget ---------- 8-11

PUBLIC UTILITY FUNDS----------9-1
Public Utilities Fund Overview ----------9-3
Public Utilities Fund Department Charts ----------9-4
Budget Summary-Fund 502----------9-7
Administration Budget ----------9-9
Utility Billing Budget ---------- 9-11
Utility Field Operation Budget---------- 9-13
Public Utility Non-Departmental Budget---------- 9-17
Meter Replacement Fund 503---------- 9-19
Equipment Replacement Fund 504 ---------- 9-20
Water & Sewer CIP Fund 508/Water Rate Study---------- 9-21

STORM DRAINAGE UTILITY FUND ---------- 10-1
Storm Drainage Fund Overview---------- 10-3
Budget Summary-Fund 522---------- 10-5
Department/Program Budgets---------- 10-6
Equipment Replacement Fund 524 ----------10-13
Drainage Improvements Fund 528 ----------10-14

SANITATION ENTERPRISE FUND---------- 11-1
Sanitation Enterprise Fund Overview---------- 11-3
Budget Summary-Fund 552---------- 11-5
Department/Program Budgets---------- 11-6
Equipment Replacement Fund 553 ----------11-15

TABLE OF CONTENTS

Working Budget-Council Workshop

Proposed BY2015-2016 & Planning 2016-2017

HOTEL OCCUPANCY TAX FUND ---------- 12-1
Hotel Occupancy Fund Overview-Fund 221 ---------- 12-3
Hotel Occupancy Tax-Chart ---------- 12-4
Budget Summary-Fund 221 ---------- 12-5
Desoto Chamber of Commerce ---------- 12-9
Hotel Fund Policy Procedures/Tourism Incentive Procedures ---------- 12-11

DEBT SERVICE FUND ---------- 13-1
Budget Summary-Fund 305 ---------- 13-3
Debt Retirement Schedules ---------- 13-5
Capital Planning & Debt Refunding ---------- 13-9

SPECIAL REVENUE FUNDS ---------- 14-1
Special Revenue Funds Overview ---------- 14-3
Special Revenue Funds ---------- 14-5

ALL OTHER FUNDS ---------- 15-1
All Other Funds Overview ---------- 15-3
Equipment Replacement Fund 420 ---------- 15-5

CAPITAL PROJECTS PLAN ---------- 16-1
Capital Projects Plan Overview ---------- 16-3
Capital Improvement Program CO & GO Bonded Projects ---------- 16-5
Capital Improvement Program Summaries ---------- 16-9
Water/Wastewater Master Plan ---------- 16-13
Annual Repair/Replacement Program Details ---------- 16-14

APPENDIX ---------- 17-1
Budget Glossary-List of Acronyms ---------- 17-3
Bond Ratings and Investment Policy Summarization ---------- 17-15

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, 2014

Executive Director

City of DeSoto
Reader's Guide
FY 2015-2016 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 2016 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY 2015-2016 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 2016 Budget Document at 972-230-9678.

City Officials

City Council

Carl O. Sherman Mayor Place One	
Virgil Helm Place Two	**Kristine Clark** Place Three
Rachel Proctor Place Four	**Richard North** Place Five
Curtistene McCowan Mayor Pro Tem Place Six	**James Zander** Place Seven

City Management

Tarron J. Richardson, PhD. City Manager	
Tracie Hlavinka Assistant City Manager	**Lora Stallings** Assistant City Manager
Edena Atmore, CPA Managing Director Financial Services	**Isom Cameron** Managing Director Public Utilities
Joseph Costa Police Chief	**Karima Holmes** Managing Director Southwest Regional Communication Center (SWRCC)
Jerry Duffield Fire Chief	**Joe Gorfida** City Attorney
Renee Johnson Managing Director Parks & Recreation	**Tom Johnson** Managing Director Development Services
Scott Kurth Judge DeSoto Municipal Court	**Kerry McGeath** Managing Director Library Services
Kathleen Shields Managing Director Human Resources	

Citizens of DeSoto

Mayor & City Council

City Secretary

Office of the City Manager

Assistant City Managers
Action Center
Community Initiatives
Community Relations
Environmental Health
Risk Management
Records Management

Southwest Regional Communication Center

Police Department

Police Services and Admin
Community Policing & Training
Code Enforcement
Animal Control
Regional Jail

Parks & Recreation

Aquatics
Park Maintenance
Recreation & Civic Center
Senior Center
Seasonal Programs

Information Technology

Fire Department

Fire Rescue & Emergency Management
Fire Prevention
Fire & Emergency Medical Training

Financial Services

Cash and Investment Management
Controller Services (Accounting & Reporting, Accounts Payable, Payroll)
Debt Management
Budget
Purchasing Services

Municipal Court

Development Services

Building Inspection
Facility Management Services
Engineering & Construction
Equipment Services
Planning & Zoning
Street Maintenance

Library Services

Human Resources

Civil Service

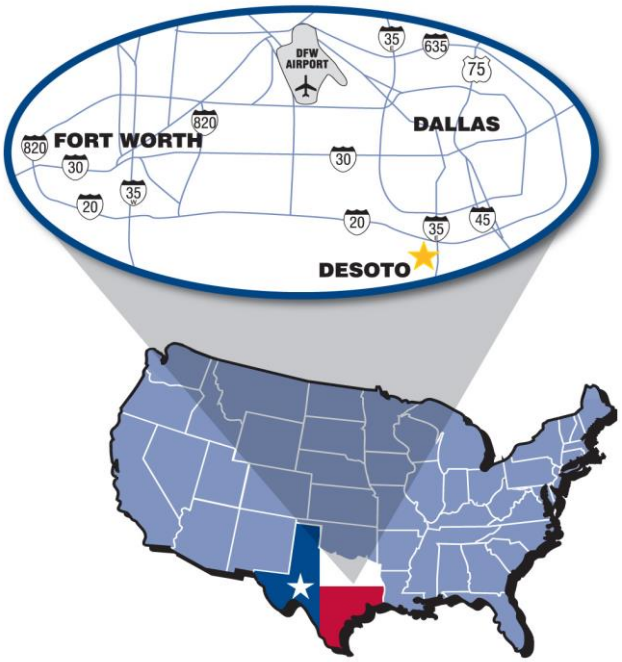
Public Utilities

Utility Billing & Meter Reading
Water/Wastewater Field Operations

Amarillo
Lubbock
Wichita Falls
Texarkana
Fort Worth
Dallas
Tyler
Big Springs
Abilene
El Paso
Midland
TEXAS
DeSoto
Waco
San Angelo
Huntsville
Fort Stockton
Austin
Beaumont
Houston
San Antonio
Del Rio
Galveston
Rio Grande River
Victoria
Laredo
Corpus Christi
Mission
Brownsville
287
27
84
87
75
30
20
67
10
45
35
90
77
59
37
281
83

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 6.5 million people and covers 9,249 square miles. Its economy is one of the healthiest in the country due to its central location, DFW International Airport and other transportation resources, 19 Fortune 500 company headquarters, and an extremely diversified economic base.



Travel Times

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

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

Access

Highways

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

East-West

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

North-South

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

Air Service

DFW International Airport

Dallas/Fort Worth International is ranked as the third busiest airport in the world and serves more than 60 million passengers with nearly 1,900 flights per day. DFW provides nonstop service to 36 international and 133 domestic destinations. Flying times to any major North American city takes less than four hours.

Dallas Love Field

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

Dallas Executive Airport

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

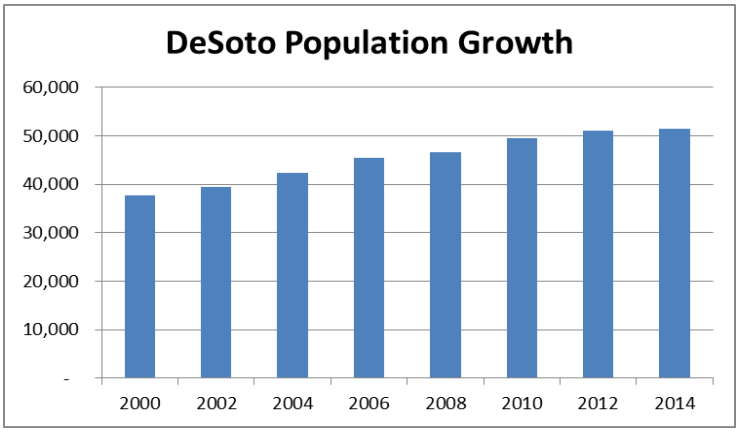
DeSoto Heliport

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

DeSoto Population

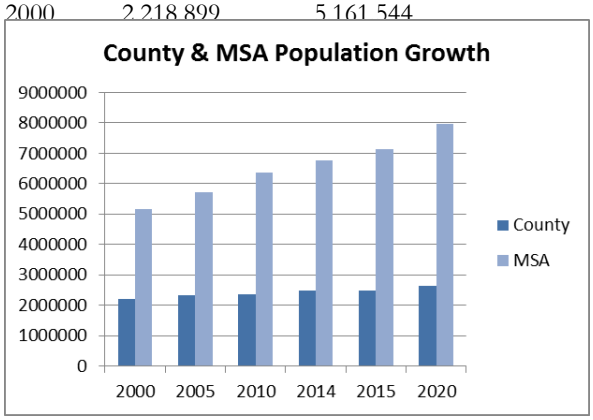
Year	Population
2000	37,646
2010	49,047
2014	51,483

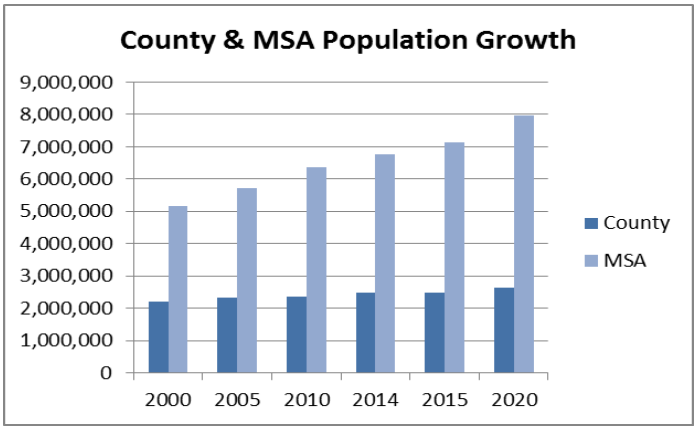
Source: U.S Census Bureau, Nov. 2014



Regional Population Growth

Year	Dallas County	DFW MSA
2000	2,218,899	5,161,544





DeSoto Household Growth

Total Households in DeSoto

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

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

2014 Average Household Income	**$ 71,680**
2014 Median Household Income	**$ 60,945**
2014 Per Capita Income	**$ 27,262**

Source: City-Data.com, Sep. 2014

DeSoto Age & Education

Age Range	Percent of Total Population
00 to 20 years old	29.5 %
21 to 44 years old	30.1 %
45 to 59 years old	23.4 %
60 to 65+ years old	14.4 %
Total	100.00 %

Source: Claritas, Inc., Sep. 2014

Average Age 35.9 years

Median Age 36.1 years

Population Age 25+ High School Degree or Higher: 92.5

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

Property Tax Rates

2014 Ad Valorem Tax Rates (Per $100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.7574
DeSoto ISD	1.4900
Dallas County	0.2531
Dallas Comm. College	0.1247
Parkland	0.276
Total	2.9012

Property in **Dallas Independent School District**

City of DeSoto	0.7574
DeSoto ISD	1.2821
Dallas County	0.2531
Dallas Comm. College	0.1247
Parkland	0.276
Total	2.6933

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

Sales Tax Rates

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

Source: Texas Comptroller of Public Accounts

Property Tax Exemptions

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

	City of DeSoto	DeSoto ISD
Homestead	None	$15,000
Over 65	$30,000	$25,000
Disabled Person	$25,000	$25,000

Corporate Franchise Tax

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

Income Tax

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

Hotel/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	28,184
Civilian Unemployed	1,468
Not in Labor Force	7,732
Unemployment Rate	5.20%

Source: U.S. Bureau of Labor Statistics, Dec. 2014

Top Employers in DeSoto

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

Name	Business	Employment
DeSoto ISD	Public Education	1,104
Kohl's e-Commerce	Distributor	500
Solar Turbines, Inc.	Manufacturer	400
City of DeSoto	Government	364
Williamsburg Village	Healthcare	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	100
Fashion Glass & Mirror	Manufacturer	86
U.S. Concrete	Manufacturer	85
Tom Thumb	Grocery	80
Albertson's	Grocery	70
DIAB	Manufacturer	70
ZEP Manufacturing	Manufacturer	65

Source: DeSoto EDC, June. 2015

DFW MSA Workforce

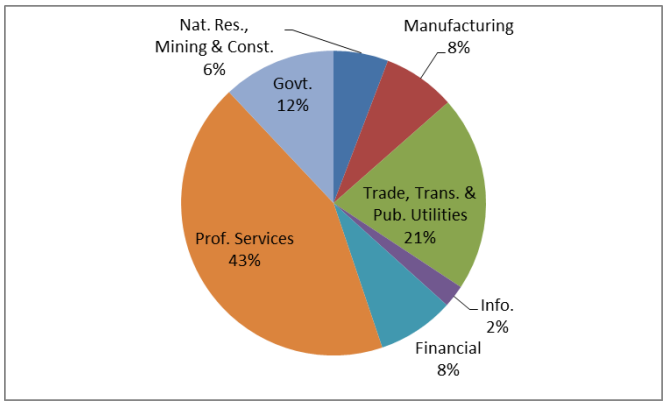
Dallas/FW/Arlington MSA Civilian Labor Force

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

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

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

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



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

Utilities

Electric Power — **Oncor Electric Delivery**

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

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

Natural Gas — **Atmos Energy**

Distribution: 30 in. transmission lines, 720 psi pressure

Distribution Pressure: 55 MAOP

BTU content per cubic foot: 1,050

Water — **City of DeSoto**

Source: Contract with Dallas Water Utilities

Maximum System Capacity (Daily): 33.0 M gallons

Maximum Use To Date (Daily): 14.75 M gallons

Pressure on Mains: 80 psi

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

Storage Capacity: 18.0 M gallons

Sewer — **City of DeSoto**

Source: Contract with Trinity River Authority

Maximum System Capacity (Daily): 24 M gallons

Maximum Use To Date (Daily): 10 M gallons

Telephone — **AT&T & others**

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

Trash Collection — **Private Contractor**

Broadband — **Time Warner, AT&T**

Community Services

Health Care

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

Newspapers

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

Banks

Bank of America

Bank of DeSoto

Chase

Comerica

Inwood Bank

Plains Capital Bank

Guaranty Federal

Wells Fargo

Hotels/Motels

639 Total Rooms

Hampton Inn & Suites

Holiday Inn & Suites

La Quinta Inn

Clarion Hotels

TownePlace Suites by Marriott

Days Inn & Suites

Best Western Hotel

Freight Carriers

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

Fire Insurance Rating

ISO Rating: **2**

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:	364
Total Annual Budget:	$73,923,904*
Land Area (square miles):	22

* FY 2014 budget revenue

Source: City of DeSoto

Education

DeSoto Independent School District

DeSoto ISD is a small, suburban **recognized** district encompassing 23 square miles serving approximately 9,600 students in the communities of DeSoto, Glenn Heights and Ovilla with twelve campuses.

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

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

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

The achievements of DeSoto ISD students have been remarkable:

- The district as a whole is rated Recognized
- The Freshman Campus is one of twelve Top Transitional Texas High Schools in the state
- Six students have received prestigious military appointments in past two years; and five students have been recognized in the National Merit Scholarship Program, including a 2010 National Merit Scholar graduate
- The DeSoto ISD has achieved above state average Advanced Placement Participation, Graduation Rates, Attendance Rates and SAT/ACT Scores
- The District's Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 5A State playoffs for football, boys and girls basketball and track & field - including 2007 Girls 5A Track & Field State Champions and Boys 4x400 relay State Champions
- DeSoto ISD is the recipient of the largest mentoring grant in the nation

Education

Facilities

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

Private Schools

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

Turning Point Christian Academy

Charter School

Uplift Gradus Prep (K-5)

Infrastructure

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

Source: City of DeSoto

DeSoto Incentives

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

Tax Abatement

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

Triple Freeport Equivalency

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

Infrastructure Participation

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

Sales Tax Rebates

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

Economic Development Cash Grants

Infrastructure grants may be available to new, expanding, and relocating companies which are planning to make a new investment in DeSoto. Grants are screened by the incentive application submitted and a return on investment analysis. These grants may be used to renovate existing facilities, pay any associated construction fees, buy down the price of land, prepare the site, conduct engineering studies, or pay for any other activity necessary for a new, expanding, or relocating business.

DeSoto Advantages

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

Developed Industrial Park

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

Low Cost Land Prices

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

Convenient Interstate and Highway Access

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

Dynamic and Growing Local Economy

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

Plentiful Labor Supply

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

Aggressive and Flexible Incentives

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

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

NOTES

BUSINESS

PLAN

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CITY OF DESOTO
SOARING FOR EXCELLENCE

DESOTO ★★★★★ All-America City 2006

CITY COUNCIL BUSINESS PLAN
FY2016 Goals and Objectives

GOAL 1) ENHANCE THE QUALITY OF LIFE IN DESOTO

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

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

2. Host a Town Hall Meeting to update the public about ongoing Best Southwest transportation efforts.
   CITY COUNCIL AND ALL DEPARTMENTS (Quarters 1-4)

3. Explore the feasibility of implementing elements of the Transportation Study.
   CITY COUNCIL AND PARKS & RECREATION (Quarters 1-4)

4. Explore funding and/or grant opportunities for a transportation program in DeSoto.
   a. Contact Federal officials and/or NCTCOG regarding possible funding assistance.
      CITY COUNCIL (Quarters 1-4)
   b. Contact legislators to inquire about grant opportunities.
      CITY COUNCIL (Quarters 1-4)

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

1. Promote mobile application use of push-notification technology.
    a. Go Request App
    b. 4-1-1 Mobile App
    c. Engage DeSoto
    d. Code Red Text Notifications
    e. City of DeSoto App
2. Frequently review the City website to ensure information is current and accurate.
3. Expand opportunities for use of “Notify Me” email and/or text notifications sent via the City website.
4. Expand use of the “Engage DeSoto” services.
5. Explore auto-dial alternatives to the existing Code Red services that allow for citizen notifications by phone.

ALL DEPARTMENTS (Quarters 1-4)

C. Increase the value of commercial assets through new development and redevelopment.
1. Encourage development of the Central Park Plaza node of the Hampton Road Redevelopment Plan.
    a. Research feasibility of acquiring land in the proposed Central Park Plaza area.
2. 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.
3. Support the effort to attract new retail tenants to the Town Center Project.
4. Provide assistance, as appropriate, for the redevelopment of the areas along the Hampton Road Corridor.
5. Encourage potential developers to acquire or retrofit the former Kmart building.
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, CITY MANAGER’S OFFICE (Quarters 1-4)

D. Seek employment-focused economic development.
1. Publish announcements in the City Lights Newsletter and the DeSoto Economic Development Corporation website.
2. Advertise announcements on City median marquis.

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

E. Explore youth employment/career opportunities.

1. Continue to support the Library Teen Summit and Job Fair.
2. Continue to support the Parks & Recreation Youth Career Camp effort, as part of the Summertime on Belt Line Program.
3. Form new partnerships for mentoring, job training, and employment.
4. 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.

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

GOAL 2) ENCOURAGE CONTINUED CITY DEVELOPMENT AND THE PROMOTION OF SMART GROWTH

A. Consider initiating zoning changes and/or amendments, to City development standards, as result of the completed Comprehensive Plan.

CITY COUNCIL, PLANNING & ZONING COMMISSION, AND DEVELOPMENT SERVICES (Quarters 1-4)

GOAL 3) 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)

B. Explore the possibilities of a TIF agreement with Dallas County for the area along the I-35 corridor.

1. Pose to Dallas County the idea and request their lead in the discussions with other entities.

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

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

A. Develop and update the 2017-2021 Capital Improvement Plan.

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

B. Implement the FY2016 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)

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

D. Explore the feasibility of placing fencing/screening along major thoroughfares.
DEVELOPMENT SERVICES AND CODE ENFORCEMENT (Quarters 1-4)

E. Continue to implement a Domestic Violence Awareness and Prevention Program.
1. Finalize implementation of the two-year Domestic Violence Strategic Plan, by continuing efforts to empower those affected by domestic violence and advocate for change through awareness, prevention, intervention, outreach, recovery, and abuse mitigation by providing access to spiritual legal, compassionate, and financial resources.
    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 civilian crime-victim advocate position within the Police Department, to proactively identify and encourage the use of recovery resources for domestic violence victims.
    b. Create a resource repository within the Police Department, to provide for concise resource coordination.
    c. Provide counseling services for victims, children, and abusers.
    d. Create a support, intervention, and relational model
        i. Training 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. 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 COMMITTEE (Quarters 1-4)

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

A. Capture and provide to the public DeSoto's history (other than Nance Farm).

1. Update the Juneteenth booklet.
   DESOTO, TEXAS HISTORICAL FOUNDATION BOARD (Quarters 2-3)
2. Videotape a Focus on DeSoto Today session that showcases the contributions of DeSoto citizens.
   MAYOR, PUBLIC INFORMATION OFFICER, DESOTO TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)

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

GOAL 6) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

A. The City Council will host an Employee Appreciation Luncheon in the spring of 2016.
CITY COUNCIL (Quarters 2-3)

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

GOAL 7) BECOME A DESTINATION FOR ARTS, FAMILY ENTERTAINMENT AND SPORTS

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

C. Install signage at the BMX facility to clearly depict the City of DeSoto name.
PARKS AND RECREATION (Quarter 1)

D. Collaborate with the DeSoto Economic Development Corporation, the DeSoto Independent School District, and private entities to construct a natatorium in DeSoto.

CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION, AND PARKS & RECREATION (Quarters 1-4)

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

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

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

GOAL 8) BUILD A STRONGER SENSE OF COMMUNITY

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

B. Consider the construction of a military memorial display (i.e., a memorial park).
CITY COUNCIL, PARKS & RECREATION, CITY SECRETARY, PUBLIC INFORMATION OFFICER, AND DESOTO, TEXAS HISTORICAL FOUNDATION BOARD (Quarters 1-4)

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

ALL DEPARTMENTS (Quarters 1-4)

D. Increase City Councilmember participation in neighborhood associations.
CITY COUNCIL (Quarters 1-4)
1. Provide to each Councilmember a list of associations within each Council District.

ASSISTANT CITY MANAGER - COMMUNITY INITIATIVES (Quarter 1)

GOAL 9) 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. Create a Marketing Plan and implementation strategy.
DESOTO ECONOMIC DEVELOPMENT CORPORATION, ASSISTANT CITY MANAGER - ADMINISTRATION, AND PUBLIC INFORMATION OFFICER (Quarters 1-4)

C. Construct an electronic LED billboard and negotiate an in-kind land lease along the Interstate 35 thoroughfare.
   1. Seek preliminary commitments totaling at least $100,000 from advertisement clients.
      CITY COUNCIL, DEVELOPMENT SERVICES, PUBLIC INFORMATION OFFICER, AND CITY MANAGER'S OFFICE (Quarters 1-4)

GOAL 10) MAINTAIN MUNICIPAL TRANSPARENCY

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

B. Implement the policy for the proper use of the social media by elected and appointed officials.
CITY SECRETARY AND CITY COUNCIL (Quarters 1-4)

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

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

GOAL 11) FOSTER INTERNATIONAL BUSINESS AND EDUCATION RELATIONSHIPS

A. Continue to explore opportunities through Sister Cities International.
   1. Select and enter into an agreement with a friendship and/or sister city.
   CITY COUNCIL AND CITY SECRETARY'S OFFICE (Quarters 1-4)

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NOTES

BUDGET

MESSAGE

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CITY OF DESOTO

SOARING FOR EXCELLENCE

DESOTO All-America City 2006

OFFICE OF THE CITY MANAGER

July 24, 2015

Honorable Mayor and City Council Members:

As City Manager and author of this multifaceted financial document, I humbly present to you the proposed fiscal year (FY) 2016 budget. In FY2011, after being appointed to serve in the aforesaid capacity, I began the arduous task of implementing a plethora of organizational policies and procedures that would significantly re-engineer the existing operating model for all governmental services. Although there were numerous challenges associated with eradicating remnants of past practices, I worked collectively with the Executive Management Team and Internal Budget Committee to quash an abundance of those barriers. Without their unwavering support and commitment toward finding viable solutions to these burgeoning issues, the tax rate would have ascended to approximately .8600 by FY2014.

Over the past four (4) FYs, the tax rate for this community has remained stable at .7574. Yet, throughout this duration of time, the certified taxable value for properties never exceeded its highest monetary figure of $3,064,485,872 in FY2009. The mounting debt service obligations from previous FYs outwit this once thriving taxable growth rate pattern for property value. As a result of diminishing property value, the tax rate was systematically adjusted in FYs 2009 and 2010 to remain financially competitive with surrounding cities. Inevitably, property taxes were increased in FY2011 by .0354 (.7351) to support escalating debt service payments and personnel expenses.

Subsequently, in FY2012, the tax rate for debt service arose again by .0223 (.7574). Fortunately, the incessant annual increase in property taxes would eventually cease following FY2012. In an effort to maintain a constant tax rate, the Executive Management Team was methodically restructured with the incorporation of highly experienced and educated professionals. These newly appointed individuals in collaboration with those who remained on the Executive Management Team toiled tirelessly to avert a seemingly relentless trend of fiscal negligence that ushered in a .0577 tax rate increase within two (2) years. Unfortunately, these consecutive years of increased tax rates indubitably jeopardized the future financial health of this municipality.

Accordingly, these previous missteps made the FY2012 budget planning process prodigiously complex and extremely time-consuming for paramount reasons. First and foremost, employee benefits that were either eradicated or reduced had to be reinstated for recruitment and retention purposes. Secondly, daily public services were drastically reduced and in desperate need of being completely restored. Lastly, individuals who were hired for a specific occupation were later required to perform in multiple capacities without having the necessary education or experience. The prioritization of funding for these essential functions in FY2012 was based upon their level of importance and potential costs associated with its implementation.

In spite of the prevailing fact that property value was still relatively low in comparison to past FYs, the City of DeSoto was still able to provide employees with a one (1) percent annual salary increase. This was the first time since FY2009 that employees received an annual salary increase. In previous years and especially during good economic times, the former Administration granted higher percentages for annual salary increases. As the economy began to dissipate and property valuation descended, there became less funding to support payroll expenditures as a result of increased salaries, operational expenditures and debt service payments.

Managing these continuous expenses was of chief concern when developing the FY2013 budget. Regardless of the sinking property tax value projected for FY2013, it was our internal goal to maintain the current tax rate of .7574 for another FY. Providentially, all of the ongoing expenditures from FY2012 were funded again in FY2013 without a tax rate increase, furlough or reduction-in-force (RIF). However, there was still a plethora of perplexing monetary matters that had to be resolved before the commencement of FY2014.

Equally important to this discussion regarding expenditures is the impact that Civil Service has had on FY budgets. Since its inception in 1988, Civil Service employees were provided with the same annual salary increases that non-Civil Service personnel received. This was coupled with yearly "step" plan increases that could range anywhere from three (3) to five (5) percent. There are also additional expenses for the Board of Commissioners, Director of Civil Service, attorney, salary adjustments and final compensation.

Over the years, it has gradually become more difficult to finance these supplementary costs and sufficiently appropriate funding for other needs throughout the organization. In FY2012, the Internal Budget Committee began exploring a litany of options to reduce these expenditures. Based upon the findings of our research, it was determined that the Civil Service salary structure had to be revised. The FY2014 budget included this new Civil Service salary structure, which eliminated double pay raises for those who received step plan increases.

The FY2015 budget represented a meticulous body of work that spanned over a four (4) year period. Throughout this timeframe, the City of DeSoto was able to forfend a .1000 (.8600) tax rate increase that was projected for FY2014. Accomplishing this particular goal was only made possible by being awarded two (2) bond rating upgrades (FYs 2012 and 2014), refinancing debt, restructuring unsustainable budget expenditures, modifying the Civil Service salary structure, appointing qualified department directors' and training opportunities for workforce development. These strategic endeavors paved the way for employees to receive a stipend for academic credentials, annual salary increases and retirement benefits that were reduced by a half percent in FY2010. By reinstituting and establishing the preceding incentives, the workforce and services

provided by those individuals have remained firm. Above all, these achievements were made when taxable property value for the City of DeSoto was steadily declining.

~Strategic Planning~

Over the last four (4) FYs, the Executive Management Team and Internal Budget Committee have labored endlessly to avoid another financial debacle that materialized after the global market meltdown in 2008. As a result of this downturn in the economy, revenue derived from property taxes began to radically dwindle. This abrupt departure from a seemingly bottomless revenue stream began to pull heavily at the purse-strings of tax payers. The primary reason for this occurring was due to inflated growth factors, which increased the valuation of property. Based upon this budgeting methodology, projections for future expenditures far exceeded anticipated revenue. Consequently, funding for public services and personnel were substantially abridged to compensate for lost income.

Since late 2011, the City of DeSoto has undergone a complete transformation in terms of its budget methodology and administration. Overhauling such an antiquated practice for budgeting was truly a demanding venture. This was primarily due to a "percentage calculation scale" that continuously increased or decreased funding for departments every FY, which created tension throughout the organization. In an effort to quell this unyielding dilemma, funding for each department was allocated based upon their five (5) year historical spending average and a detailed summary of proposed expenditures (zero-based budgeting). Although this plan-of-action created an immediate fiscal equilibrium, departments that were progressively underfunded struggled unwaveringly to provide sufficient public services as a result of the percentage calculation scale.

This budgeting instrument was also problematic for the hiring and retention of personnel. As the economy regressed, departments consistently reduced staffing levels to balance their budgets. Over the past four (4) years, staff has tried to replenish staffing levels only to find that there was an imbalance in compensation throughout the organization. The only way to correct this inequity in salaries was to conduct a compensation study.

In FY2015, the City Council graciously provided funding for this highly-desired analysis of positions and their apposite salary ranges. Resolutely, this study was to determine if our employees were being compensated within a range that would not exceed more than ninety-five percent of the market. As previously discussed with the City Council, the findings of this study would most likely increase expenditures for payroll. This assumption was based upon a noticeable disparity in salaries for like positions. In particular, a new employee could receive a salary that is either comparable or more than someone who has been serving in that capacity for multiple years.

The FY2016 proposed budget will incorporate these salary adjustments, as well as funding for Enterprise Resource Planning (ERP) software. In our unending quest to ensure that our personnel are compensated appropriately, there are also business management measures that

need to be addressed on a daily basis. ERP will enable the City of DeSoto to better manage its business resources (production, cash, etc.) and commitments (purchase orders, payroll, etc.). As the economy continues to improve, technology will serve as another mechanism to expand our conservative approach toward managing human and financial resources.

Being frugal during tough economic times laid a solid foundation for major purchases like the ERP software. In the past, initiatives of this caliber were programmed and expensed within the same FY. This approach towards budgeting led to funding shortfalls for other defined essentials and services. Our current policy enables a department to appropriate and segregate a portion of the total cost every FY. By using this modus operandi, the financial burden placed on a FY budget for a one-time expenditure is indisputably lessened.

~Fiscal Year 2016~

The City of DeSoto has been overwhelmingly fortunate and successful in terms of its financial health. Over the past four (4) years, there has been a consistent tax rate of .7574 and two (2) bond rating upgrades from AA- to AA status. This was the first time in history that the City of DeSoto has received a AA bond rating (Fitch Ratings, Inc. and Standard & Poor's Financial Services, LLC). Achieving this new bond rating status was instrumental with the refinancing of existing debt. The multi-million dollar savings from these refunding opportunities considerably decreased future debt service payments.

These savings also provided additional funding for public services and employee benefits that were either reduced or eradicated in FY2010. The reason for this occurring in FY2010 was due to past revenue projections that never became a reality. In an effort to reduce expenditures and maintain acceptable public services in FYs 2010 and 2011, employee benefits were reduced and vacant positions were unfunded. This created an environment where employees held responsibility for multiple positions that they were underqualified to perform, which compromised the efficiency and effectiveness of all public services. It has been a priority of my Administration to fully restore what was lost from FY2010 to FY2012.

In late FY2011, the Administration began to hire individuals with the necessary education and credentials to fill these vacancies. This recruitment effort was vastly enhanced with the inclusion of annual raises, merit awards and education pay. Most importantly, in FY2015, the retirement contribution rate was elevated from 1.5:1 back to its original ratio of 2:1. This half-percent rate increase has been beneficial for the recruitment and retention of employees. With the

reinstatement and inclusion of these new benefits, the City of DeSoto is now able to compete with other municipalities for qualified personnel.

Henceforth, my Administration will take full responsibility for the performance of FY budgets. Although it has taken nearly five (5) FYs to get to this point, I am confident that my staff has

successfully rectified the deficiencies of past organizational and financial decisions. As we advance into FY2016, my Administration will continue to maintain a conservative approach toward budgeting. This is exceedingly important as it relates to the funding of debt service payments, as well as perpetual costs for operational and personnel expenses.

On Thursday, April 2, 2015, the City Council and Administration began preparing a budget plan for FY2016. During this meeting, the City Council defined their desired goals and objectives for FY2016. At the conclusion of this discussion, it was decided that the following items will be funded:

- Salary increases in the amount of 1%
- Adjust salaries based upon Compensation Study (95% of Market)
- Stabilization Fund
- ERP software
- Growth Factor of 2% and use same tax rate as FY2015
- Same public service levels as FY2015
- Transition of planned expenditures from the GFFB to GF
- Painting of retaining walls along Pleasant Run Road
- Domestic Violence Awareness and Prevention Program
- Vinyl Fencing along Pleasant Run Road
- Emmett J. Conrad Summer Internship Program
- Christmas Celebration
- Annual Holiday Fireworks
- Citizens Emergency Response Team (CERT)

~General Fund Revenue~

The FY2016 planning budget was created by using a taxable assessed value of $3,078,355,951. This monetary figure represents an Estimated Growth Factor (EGF) that is 2% greater than the FY2015 planning budget, which was 4.89%. By using an EGF of 2%, the City of DeSoto will realize an increase of $60,359,921 in taxable assessed value. In comparison to the current FY,

this monetary difference will produce $6,036 in additional revenue for every cent on the tax rate. In FY2015, one cent on the tax rate was worth $301,799.

As in any given FY, the taxable assessed value of the community may fluctuate up or down based upon the final report provided by the Dallas Central Appraisal District (DCAD). The preliminary report provided by DCAD for FY2016 indicates that there is potential for a 4.4% increase in taxable assessed value. Further, DCAD also stated that 51.70% of residential;

24.01% of commercial; and 100% of business personal property are being reappraised. Conversely, in FY2015, 52.34% of residential; 45.87% of commercial; and 100% of business personal property were reappraised. Although there appears to be an upsurge in taxable assessed value from FY2015, raising the growth rate factor more than 2% at this time may present a false impression of a stabilized market that has yet to be truly realized.

The final report provided by DCAD for FY2016 (tax year 2015) stated that the City had a taxable value of $3,130,445,607. This certified taxable value of $3,130,445,607 is approximately $112,449,577 more than the $3,017,996,030, which was used to build the FY2016 planning budget. The taxable value of $3,130,445,607 is projected to generate $23,475,212 in property taxes.

~General Fund~

The General Fund (GF) is supported by property, sales and other taxes, franchise fees, licenses and permit fees, charges for services, fines and forfeitures, interest revenues, and administrative fee reimbursements. Revenue for the FY2016 GF budget is $34,814,746, which is $1,691,038 more than the adopted FY2015 budget ($33,123,708). GF expenditures fund services for the Administration, Financial Services, Municipal Court, Information Technology, Human Resources, Development Services, Parks and Recreation, Library, Police and Fire. The operating expenditures show an increase from $33,015,569 for adopted FY2015 to $33,894,718 (FY2016) excluding transfers to other funds. These increases in expenditures are primarily due to a continuous rise in costs for personnel, supplies and professional fees.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill providing police, fire, and medical aid emergency service communications. In FY2016, the participant share for Southwest Regional Communications Center (SWRCC) will be $527,000. Last FY, SWRCC was allocated $900,000 to conduct its

affairs. The difference in FY funding is due to a new E911 service fee that will generate $400,000.

Another avenue that is being pursued and implemented in FY2016 is a stabilization fund. In FY2015, the Cooperative implemented a reserve policy for operations and agreed to establish a stabilization fund. Prior to FY2015, SWRCC did not have any policies in place to conserve funds for unanticipated expenditures or fluctuations in revenue. Any expenditure from the stabilization and reserve funds will have to be authorized by each City Manager.

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 FY2016, the contribution amount from each City will remain stable at $350,000 to fund costs for operations.

Animal Shelter

Throughout our partnership with the Cities of Cedar Hill and Duncanville, the Animal Shelter budget has consistently fluctuated. In FY2015, the participant share was $226,000. There will be an increase of approximately $14,000 ($240,000) for FY2016.

~Enterprise Funds~

Public Utilities

In FY2016, contractual services provided by Trinity River Authority will cost $5,524,000 (FY2015: $4,900,000) and $4,739,654 (FY2015: $4,255,446) 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 FY2016, there will be a base and volume rate increase of 16.3% (FY2015: 15%) for sewer services. Water services will have a base rate increase of 5.6% (FY2015: 1.5%).

Storm Water Drainage Management Program

The Storm Water Drainage Management Program receives funding on a monthly basis from residential and commercial users of the storm water system. The fee structure for FY2016 will remain the same as in previous years. This fee is divided into two (2) components: residential

($6) and commercial ($24). These funds are used to support the daily operations of the Storm Water Management Program and CIP.

Sanitation

In FY2016, the City of DeSoto will be entering its fourth year of a five (5) year contract with Republic Waste Services. As indicated in the first year of the new contract, the Sanitation Fund rate will remain at $18 for the duration of the contract.

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

~Tax Supported Fund~

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

The following is a list of allocations for this fund in FY2016: Athletic Field Maintenance ($25,000); Nance Farm Maintenance ($50,000); Billboards ($20,000); Rental-Buildings, Land and Space ($8,000); Arts Grants ($82,800); Hotel Events ($70,000); Tourism and Branding-Marketing ($65,000); Youth Tournaments ($22,377); Community Sports Initiatives ($20,000); Repair and Maintenance ($20,000); and Chamber Expenditures ($168,385).

~Capital Improvement Program~

**Attached within this budget document is the 2016-2020 CIP for all City Departments and Divisions.*

~Interest and Sinking Fund~

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. The methodology used to calculate the rate is derived from the taxable value of property and the monetary amount required to finance debt service payments. In FY2015, the I & S tax rate was set at $.2271. The FY2016 I & S tax rate will be reduced to $.2250 per $100 of property valuation.

~Conclusion~

I sincerely would like to thank the current, as well as past City Council members who believed in our goals and objectives since 2011. Although it has taken nearly five (5) years to achieve these milestones, the benefits from our journey are timeless. These triumphs include two (2) bond rating upgrades, four (4) consecutive years with a stabilized tax rate, balanced FY budgets,

consistent reduction in crime statistics, successive annual salary increases, restoration of 2:1 retirement ratio and improved public services. Accomplishments of this nature would not have been made possible without the Executive Management Team and Internal Budget Committee.

As City Manager for the City of DeSoto, I am extremely proud of the progress that has been made throughout our organization and community. The proposed FY2016 budget will bring closure to funds that were consistently underfunded and a much needed reduction in property taxes. Moreover, tax payers will experience a number of Capital Improvement Projects (CIP) being constructed throughout the City of DeSoto that was previously unfunded. The financial health of this community continues to improve every FY and I look forward to an even more prosperous future.

Best,

Tarron J. Richardson, Ph.D.
City Manager

BUDGET

POLICIES

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CITY OF DESOTO
BUDGET
CALENDAR
For
*FY 2016-2017 BUDGET

DATES	ACTIVITY	RESPONSIBLE PARTY
January 22, 2015	1st Budget Team Meeting to discuss items on current Budget Calendar	Budget Committee Team
January 30, 2015	Budgeted Position worksheet, Payroll Budgeting Wage worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources	Human Resources
February 3, 2015	Meeting to discuss personnel report from HR/Comp Study	Budget Committee Team
February 16-20, 2015	Meeting with Departments to discuss personnel	Human Resources/Dept. Heads
February 25, 2015	CM to preliminary approve Personnel changes for FY2016	CM, Human Resources and Finance
February 27, 2015	Finance Staff to receive all completed personnel information	Human Resources, Finance and Department Heads
March 2, 2015	Budget Kickoff Meeting-Revenues and Allocations	Budget Committee Team
March 13, 2015	Departmental Budget Projections for FY 2015 due	Department Heads
March 16-20, 2015	Review of projections for FY 2015	Budget Committee Team
March 30, 2015	DCAD Meeting	Finance Staff, CM, and Asst. CM
April 2, 2015	Council Work Session on Planning Budget for FYs 2016-17	Council, CM, All Department Heads
April 2, 2015	Draft of Performance Measures are due	Department Heads
April 7 – May 1, 2015	Meeting with department heads on performance measures and budget process for FY 2016	CM , Asst. CM
April 22, 2015	Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.	Finance Staff, Departmental Budget Staff
April 22-24, 2015	One-on-one training for Departments as needed.	Finance Staff, Departmental Budget Staff
May 22, 2015	Operating budgets from Departments, Chamber, DEDC and Animal Shelter are due to Finance	Department Heads/Chamber/EDC
May 26 – 27 and June 8-12, 2015	Reviews of Departments, DEDC and Chamber Budgets by Finance-Pre Budget Meetings	Finance, DEDC Staff and Departmental Budget Staff. Chamber of Commerce
May 29, 2015	Candle Meadow Annual Budget due	CM-Tracie Hlavinka
June 15-19, 2015	Department reviews with City Manager	CM, Finance Director, Department Heads
June 30, 2015	Submit Preliminary 2015 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 7, 2015	All health insurance cost estimates are due	CM, Human Resources Department
July 17, 2015	Deadline to submit Final 2015 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 17, 2015	Budget message from CM	CM
***July 24, 2015**	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 24, 2015	Council Budget Pre-Workshop	Council, CM, Finance Director
July 30, 2015	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
July 30-31, 2015	One and Half Day Council Budget Workshop – starting @ 6pm on July 30, 2015	Council, CM, Finance Director, Chamber, and EDC
August 4, 2015	Resolution accepting the tax roll, discuss the tax rate, take a record vote	Council
August 12, 2015	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Finance Director
August 18, 2015	1st Public hearing on tax rate, budget, Council Business Plan	Council
August 20, 2015	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 1, 2015	Public Hearing on Candle Meadow Assessment Rate	Council
September 1, 2015	2nd Public hearing on tax rate, budget, Council Business Plan if applicable	Council
September 15, 2015	Adopt budget, CIP, tax rate, Council Business Plan	Council
September 16, 2015	Submit City Tax Rate and Candle Meadow Ordinances to Dallas County Tax Office	Financial Services Department and City Secretary
October 1, 2015	Fiscal Year 2016 begins	

* = subject to change

Updated: July 22, 2015

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.

NOTES

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.

CITY OF DESOTO, TEXAS

Debt Management Policy

Prepared by the Financial Services Department: March 16, 2015
Approved by the City Manager: March 18, 2015
Adopted by City Council: April 7, 2015
Version 4: 4/8/2015

PART I - DEBT MANAGEMENT

The mission of the Financial Services Debt Management Division is to ensure the City of DeSoto's ability to efficiently fund all capital needs and ensure the comprehensive administration of ongoing fiscal controls in managing the issuance of short and long-term financings for both capital improvements and equipment needs. This will be accomplished by monitoring, evaluating and balancing market, credit and interest rate risks with economic benefits and financial impacts.

1.0 POLICY

It is the policy of the City of DeSoto to develop and maintain a sound debt management program. This policy sets forth the parameters for issuing new debt as well as managing the outstanding debt portfolio, identifying the types and amounts of permissible debt, and maintaining the current bond rating in order to minimize borrowing costs and preserving access to credit. It is the intent of the City to establish policies that will provide guidance to staff on how to:

a. Ensure efficient, cost effective and timely access to capital to fund all capital asset needs;
b. Identify, reduce and manage interest rate, counterparty and general market risk;
c. Ensure compliance with all regulatory, legal and contractual requirements and commitments;
d. Ensure full public understanding and involvement by full disclosure and transparency;
e. Ensure high quality debt management decisions;
f. Ensure that debt management decisions are viewed positively by rating agencies, the investment community and citizenry-at-large;
g. Ensure support for debt issuances both internally and externally;
h. Demonstrate a commitment to long-term financial planning.

2.0 SCOPE AND APPLICATION

The City of DeSoto Debt Management Policy (this "Policy") applies to all debt instruments issued by the City of DeSoto regardless of the funding source. Funding sources can be derived from ad valorem taxes, general City revenues, enterprise fund revenues or any other identifiable source of revenue that may be identified for appropriate pledging for bonded indebtedness. This Policy sets forth comprehensive guidelines for the financing of capital expenditures.

This Policy and any subsequent amendments hereto shall be on file with the Financial Services Department, contained on the City's website, with copies delivered to the City Secretary, the City Council and the Chair of the City's Audit and Finance Committee.

A debt management policy offers several advantages. First, it can help community leaders integrate the issuance of debt with other long-term planning goals, while providing guidance on acceptable levels of indebtedness. This is helpful because market conditions and plans frequently change over time. Second, it frames and streamlines the decisions-making process before any decisions need to be made, making it easier to remain true to core values and long-term objectives under stress. Third, it can help educate the community about the debt issuance process; once bonds are issued, it is useful in evaluating the impact of each issue on the jurisdiction's overall financial position. Fourth, this is extremely valuable since debt capacity is limited and governments must make each dollar count; therefore, a debt management policy should be sufficiently flexible to permit governments to take advantage of market opportunities or to respond to changing conditions without jeopardizing essential public services.

3.0 OBJECTIVES

The primary objective of this Policy is to ensure that the City establishes and maintains a solid position with respect to its debt service fund. It is intended to demonstrate that proceeds from long-term debt will not be used for current operations but rather for capital improvements and other long-term assets.

The objectives of effective debt management also include:

a. the city obtains financing only when necessary;
b. the process for identifying the timing and amount of debt or other financing be as efficient as possible;
c. the most favorable interest and other costs be obtained;
d. bonds will be paid back within a period not to exceed, and preferably sooner than, the expected useful life of the capital project;
e. decisions will be made based on a number of factors and will be evaluated against long-term goals rather than a short-term fix;
f. debt service funds will be managed and invested in accordance with all federal, state and local laws;
g. the City will maintain cost-effective access to the capital markets through prudent policies;
h. maintain moderate debt and debt service payments with effective planning and coordination with City departments;
i. meet significant capital demands through debt financing and alternate financing mechanisms such as public/private partnerships, and
j. achieve the highest possible credit ratings within the context of the City's capital needs and financing capabilities.

4.0 RECOMMENDATION RESPONSIBILITY

4.1 Primary Responsibility

The primary responsibility for developing financing recommendations rests with the Managing Director of Financial Services. In developing the recommendations, the Managing Director of Financial Services shall be assisted by the Financial Advisor, City Manager and the Director of Development Services. The Managing Director of Financial Services shall be responsible for the following activities as follows:

a. Meetings held no less than once a year with the City Manager and Department Managers to consider the need for financing and assess progress on the Capital Improvement Program,
b. Review changes in state and federal legislation, review annually the provisions of ordinances authorizing issuance of obligations, and
c. Periodically, at least annually, review the services provided by the Financial Advisor, Bond Counsel, Paying Agent and other service providers to evaluate the effectiveness and quality of services being provided.

4.2 Recommendation Considerations

In developing financing recommendations, consideration will be given to the following factors:

a. the amount of time the proceeds of obligation are expected to remain on hand and the related carrying cost;
b. the options for interim financing including short term and interfund borrowing;
c. the effect of the proposed actions on the tax rate and user charges;
d. trends in interest rates;
e. other factors as appropriate.

5.0 DEBT STRUCTURE PRACTICES

Historically, the debt structures have been designed to coincide with the fiscal policies of the City. The guiding principal for borrowed funds undergirding DeSoto's fiscal policy is that the total debt payment period for an asset or improvement is always less than or equal to its useful life.

Debt service will be structured, to the greatest extent possible, to match projected cash flows, minimize the impact of future property tax levies, and maintain a relatively rapid payment of principal. The term of the debt issuance should equal the lesser of the useful life of the asset being financed or the maximum maturity permitted by State law for the obligations issued to finance the acquisition and construction of the asset. This does not preclude the City from considering different structures or structuring its issuance differently from its typical debt structure. The purpose of a standard structure is to provide the City with the lowest possible costs under market conditions at the time of issuance.

5.1. Standard Terms

The following terms shall be applied to all the City's debt sale transactions as appropriate. Individual terms may change as dictated by the marketplace or the unique qualities of the transaction.

a. **Term or Serial bonds** –Bonds structured for annual principal payments and semi-annual interest payments. The standard maximum maturity is 20 years. However, a maximum maturity of up to 30 years may be acceptable, depending on cash flow assumptions, construction timelines and remaining useful life of the asset being financed;
b. **Call Features** – Traditional call features that do not influence the price of the bonds will be considered standard. However, call features may be shortened to provide flexibility for refunding and restructuring based on market conditions, strategic goals, and cash flow risk and uncertainty.
c. **Pricing Structure –** The standard structure to issue debt at the lowest cost while meeting all strategic and financial goals. Anticipate and allow for premium and discount bond pricing to ensure pricing flexibility to meet market demand.
d. **First Year Payment** – The standard is for the first payment to begin in the fiscal year after debt is issued. However, if capitalized interest is utilized the maximum first payment will be within IRS guidelines and the fiscal year after the assets is placed into utilization.
e. **Bond Insurance** – Utilized only if total cost of insurance and resulting interest cost reduces the cost of debt issue without impacting the preferred amortization structure and legal covenants of the debt being issued, or any debt outstanding or to be issued.
f. **Surety Bond** - Utilized only if total cost of surety reduces the cost of the debt issue, without affecting the preferred amortization structure and legal covenants of the debt being issued, or any debt outstanding or to be issued.
g. **Maximum Premium** – To be determined on a case-by-case basis, as recommended by Financial Advisor and approved by the Managing Director of Finance.
h. **Maximum Discount** – To be determined on a case-by- case basis, as recommended by Financial Advisor and approved by the Managing Director of Finance.
i. **Payment Dates Fixed –** Standard semiannual payment dates are August and February of each year. However, payment dates and frequency may vary to match cash flow of revenues for special project debt and revenue bonds as determined by the Managing Director of Finance.
j. **Structure of Debt -** Standard structure is level debt service for not more than 20 years, but shall be determined on a case-by-case basis, at the discretion of the Managing Director of Finance. The Managing Director of Finance will determine standard occurrence of all new

debt service payments.

k. **Reimbursement Resolution** –A Reimbursement Resolution must be adopted by the City Council if it is anticipated that any costs will be funded prior to closing of the corresponding debt issuance. The Reimbursement Resolution must indicate the maximum amount that can be funded, the source of cash for the funding and that if the corresponding debt issue does not close, the City Council is willing to approve the appropriation of funding for the advance. No exceptions are allowed without formal City Council approval.

l. **Budgeting Debt Service** – The budgeted amount shall be for gross debt service.

5.2. Fixed Interest versus Variable Interest

The City primarily issues fixed rate bonds to protect the City against interest rate risk. The City has the option to issue variable rate bonds and may, if market conditions, strategic and financial goals warrant, consider such a structure. Commercial paper notes, due to their short-term maturities (270 days or less), are treated as variable rate obligations. The Managing Director of Finance must present a recommendation for utilization of variable rate debt to the City Manager for approval.

5.3. Summary

Bonds are generally issued with an average life of 20 years or less for general obligation bonds, certificates of obligation and revenue bonds, but may be greater for some projects such as landfills and major utility facilities whose lives are greater than 20 years. Typically, interest is paid in the first fiscal year after a bond sale, and principal is paid no later than the second fiscal year after the debt is issued. Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. The targeted maximum length to call is 10 years. However, the City may opt for a call date longer than 10 years in order to achieve the necessary goals of the particular issue.

6.0 FINANCING ALTERNATIVES

The City may choose to issue debt under any provision allowed for and permitted by state statute. Although debt is an obligation to be repaid, it can assume many forms. The form and character of debt is typically determined by the nature of the funding source and nature of the asset to be purchased or improved.

It is the City's intent to develop a level of cash and debt funded capital improvement projects that provide the citizens with the desired amount of City services at the lowest cost. The City may utilize several types of municipal debt obligations to finance long-term capital assets. Long-term debt is only issued to finance the acquisition and/or construction of capital assets unless otherwise decreed by court order or adjudicated settlement. Long-term debt financing shall never be used to fund operating or maintenance costs.

In determining the type of security for financing an improvement or purchase of a capital asset, the City may consider the following types and form of debt, but is not limited to the following:

6.1 General obligations bonds ("GOB") – Utilized for strategic initiatives, unique projects and capital programs that will impact the debt service tax rate.

General obligations bonds ("GOB") will be used if the following criteria are met:

a. The size of the total issuance may result in an impact to the debt service tax rate.
b. The project is a non-essential strategic initiatives or project.
c. Funds will be used for new and expanded facilities, major repair/renovations to existing facilities, and quality-of-life projects.
d. Useful lives of assets acquired will be fifteen (15) years or more; or will extend the useful

life of an asset for more than fifteen (15) years, and will require issuing debt with an amortization of longer than 15 years.

e. Voter authorized debt
f. The total dollar amount of bond election propositions recommended to the voters shall not exceed the City's estimated ability to issue said bonds within a normal 6-year period.
g. The use of reimbursement resolutions shall be encouraged as a cash management tool for general obligation debt funded projects.
h. Commercial paper can be used as a source of long-term financing for projects that have received voter authorization if City staff has determined that such financing is prudent. It is the policy of the City that the amount of commercial paper outstanding should not exceed 120% of the total investment portfolio of the City. It is the policy of the City that the net amount (total commercial paper less the investment portfolio) of commercial paper outstanding not exceed 25% of the amount of fixed rate debt outstanding. Commercial paper will be converted to refunding bonds when dictated by economic and business conditions.
i. Quality-of-life projects are defined as projects such as but not limited to the City's parks, museums, zoo, libraries, non-public safety facilities, and entertainment, sports and amusement-type facilities.

6.2 Certificates of Obligation – For Essential Nonimpact capital projects

It is the City's priority to fund the majority of capital projects with voter-approved debt. However, for capital requirements that are essential, ongoing and do not impact the debt service tax rates will be issued for the following type of projects/acquisitions:

a. Capital asset acquisitions (heavy equipment, vehicles, IT equipment, etc.);
b. Rehabilitation and/or extension of the useful life of existing facilities
c. Street resurfacing
d. Unpaved Rights of Way
e. ADA retrofitting/rehabilitation projects
f. Street lighting
g. Infrastructure projects (street and draining work)
h. Emergency rehabilitation of city facilities (storm water draining, etc.)
i. Major core service facilities (police, fire, streets, etc.)
j. Emergency funding requirements
k. Take advantage of market conditions

Notwithstanding the policy set forth herein and in section 6.1, certificates of obligation or other long-term debt may be considered if the following criteria are met:

1) The need for the project is urgent and immediate;
2) Detailed information and justification is presented;
3) The project(s) is necessary to prevent an economic loss to the City;
4) Source of revenue is specific and can be expected to cover the additional debt;
5) The expected debt is the most cost effective financing option available.
6) In addition, the average maturity of non-voter approved debt shall not exceed the average life of the project financed. Capital items shall have a value of at least $5,000 and a life of at least four years.
7) Reimbursement resolutions may be used for projects funded through certificates of obligations.

6.3 Certificates of Obligations – Enterprise Funds

The City's standard practice will be to issue Certificates of obligation for an enterprise that can demonstrate the capability to support the certificate debt either though its own revenues or another pledged source other than ad valorem taxes and meet the same criteria as outlined in 6.2 above. The City may utilize, on a case-by-case basis, the taxing ability of Certificates of Obligation to repay enterprise fund debt if justified by extraordinary facts and circumstances.

6.4 Revenue Bonds

Revenue bonds will be issued for projects that generate revenues that are sufficient to repay the debt. Except where otherwise required by State Statutes, revenue bonds may be issued without voter approval and only in accordance with the laws of Texas.

6.5 Other Debt Obligations

The use of other debt obligations permitted by law, including but not limited to, public property finance act contractual obligations, pension obligation bonds, tax notes, and lease purchase obligations, will be reviewed on a case-by-case basis. The findings in 6.2 above will be considered for the use of these obligations. See Appendix A for a more detailed description of financing alternatives and Appendix B for the table summarizing the most commonly used financing forms for Texas Cities and Counties.

7.0 CREDIT ENHANCEMENTS

Credit enhancements are mechanisms, which guarantee principal and interest payments. They include bond insurance and a line or letter of credit. A credit enhancement, while costly, will usually bring a lower interest rate on debt and a higher rating from the rating agencies, thus lowering overall costs.

During debt issuance planning, the Financial Advisor will advise the city whether or not a credit enhancement is cost effective under the circumstances and what type of credit enhancement, if any, should be purchased. In a negotiated sale, bids will be taken during the period prior to the pricing of the sale. In a competitive sale, bond insurance may be provided by the purchaser if the issue qualifies for bond insurance.

8.0 DEBT APPROVAL PROCEDURES

8.1. Approval by the City Manager

All City financing transactions shall be prepared by the Managing Director of Financial Services for approval by the City Manager, prior to submittal to the Audit and Finance Committee.

All financing transactions for City subsidiary corporations and agencies shall be prepared and presented jointly to the City Manager by the Managing Director of Financial Services and the Executive Director of the corporation and agency. The debt transactions must be approved by the City Manager prior to submittal to the corporation or agency board for approval and forwarding to the City Audit and Finance Committee.

8.2. Review By Audit & Finance Committee (AFC)

All proposed long-term financing transactions for capital improvements shall be reviewed by the City's Audit and Finance Committee. For matters related to review by the AFC, "long-term financing" means financing that constitutes an obligation beyond one fiscal year.

a. The City Council should not authorize the issuance of any long-term financing until the AFC completes its review of the proposed transaction and submits its recommendation to the City Council.
b. The Managing Director of Finance, City Manager and City Attorney should review proposed transactions submitted to the AFC prior to submission.
c. Upon approval by the AFC, the proposed transaction shall then be presented to the full City Council.
d. In the absence of a quorum of the AFC, the Managing Director of Finance has the authority to present the proposed transaction to the City Council without prior review of the AFC.
e. The City Council shall comply with all public hearing requirements applicable to the specific type of bond being approved.

9.0 DEBT LIMITATIONS

1. The total principal amount of general obligation bonds together with the principal amount of all other outstanding tax indebtedness of the City shall not exceed ten (10) percent of the total assessed valuation of the City's tax rolls.
2. Since debt service payments represent a fixed expense and impacts the City's total budget, the City will not issue debt that negatively impact its ability to fund current operations or limit projected operational funding requirements.

10.0 MATURITY LEVELS

The term of debt shall not exceed the expected useful life of the capital asset being financed, and in no case shall it exceed thirty (30) years.

11.0 METHODS OF SALE

The City will use the method of sale that results in the most cost effective, efficient debt issuance process. The Managing Director of Finance will determine the method of sale.

11.1. Competitive Sale

The City shall seek to issue its debt obligations in a competitive bidding environment. Bids shall be awarded on a True Interest Cost basis providing the bidders meet other bidding requirements. In some instances, the City may award the sale to the lowest Net Interest Cost bidder depending on the economic substance of the transaction. If the competitive bidding process is not conducive to soliciting the lowest cost of financing a bond issuance, the City may choose to negotiate the sale.

11.2. Negotiated Sale

The City shall seek to weigh the selection of underwriter before negotiating a bond sale. The selection of the underwriter shall encourage the best economic environment in which the City will benefit from sale of its bonds. Typically, negotiated sales will occur when the market volatility is unpredictable. In some cases, this may mean investors are not willing to commit capital in uncertain economic environments or the size of the issue may not attract the bids for a successful sale. Moreover, the primary purpose of the negotiated sale is to solicit the interest rate environment for the City to sale bonds.

11.3. Private Placement

The City will seek to place its bonds with a select group of investors when the issuance warrants the sophistication of the buyer. The City will ensure that the placement fee is less than a typical underwriter's fee in a negotiated offering of a comparable type sale in a similar sale environment.

12.0 PERMITTED INVESTMENTS

All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by the City Council. Investments shall not allow security types or credit standards less than those of the City's Investment Policy and the term of the investments must not be in excess of the term of the bonds.

13.0 REFUNDING OF DEBT

The City of DeSoto, Texas shall monitor the municipal bond market for opportunities to refund outstanding debt to save the City from future interest costs. As a general rule, the savings shall be at least 3% of the present value of the par amount of debt refunded and be inclusive of issuance costs and any cash contributions. However, market conditions, the amount nature of the debt being refunded and any unique or special circumstances will be taken into consideration and if justified, the City shall consider refunding that is less than 3% present value savings. Arbitrage rules are to be considered when refunding debt.

14.0 DEBT SERVICE TAX RATE

Council shall adopt the necessary debt service tax rate in order to meet debt service principal, interest and fee payments, net of transfers, for each particular fiscal/budget year, subject to any reserve availability.

15.0 PROFESSIONAL ASSISTANCE

15.1. Bond Counsel

Bond Counsel will have comprehensive municipal debt knowledge and experience. When the bond counsel has been selected, they are responsible for providing an opinion to investors in two specific areas. The Bond Counsel will issue an opinion as to the legality and tax exempt status of any City obligations. The bond counsel also prepares all bond documents necessary to execute the bond issuance such as, preparation of the ordinance authorizing issuance of obligations and all of the closing documents to complete the sale, and will perform other services as defined by contract approved by the City Council.

The bond counsel is responsible for coordinating with the City Attorney's office, City Secretary's office and the Finance Department, as well as the City's Financial Advisor, to ensure that all tasks associated with the bond issuance are completed within the prescribed timeframes.

To the extent required by State law, bond counsel is responsible for coordinating with the Office

of the Attorney General and the Office of the Comptroller of Public Accounts of the State of Texas matters relating to the approval of City obligations. The City values continuity in maintaining a relationship with bond counsel due to the complexity of issues and laws related in issuing municipal bonds. However, the City reserves the right to conduct a formal request for proposal or request for qualifications process.

The city will also seek the advice of Bond Counsel on all other types of financings and on any other questions involving federal tax or arbitrage law.

15.2. Financial Advisor (FA)

The city will seek the advice of the Financial Advisor when necessary. The Financial Advisor will advise on the structuring of obligations to be issued, inform the city of various options, advise the city as to how choices will impact the marketability of city obligations and will provide other services as defined by contract approved by the City Council. The Financial Advisor will inform the Managing Director of Finance and City Manager of significant issues.

The City values continuity in maintaining a relationship with the Financial Advisor due to the complexity of issues and transactions involved in issuing municipal debt. However, the City reserves the right to conduct a formal request for proposal or request for qualifications process in selecting an FA.

15.3. External Auditors

The city will include a review of its Official Statement in the contract for services with its external auditor.

15.4. Underwriters

In the case of a competitive sale, the City will award the bonds to the underwriting firm whose bid results in the lowest True Interest Cost. In the case of a negotiated sale, the Managing Director of Finance will determine the best method of selection, taking into consideration all factors involved in each particular sale. Underwriters must be subject to and compliant with all regulatory, state and federal authorities.

15.5. Trustees and Paying Agents

The Managing Director of Finance will determine the best method of selection of Trustees and Paying Agents, taking into consideration all factors involved. However, the City reserves the right to conduct a formal request for proposal or request for qualifications process in selecting Trustees and Paying Agents. Trustees and Paying Agents (or their applicable holding company) shall have a combined capital and surplus of at least $50,000,000 and be subject to and compliant with all regulatory, state and federal authorities.

15.6. Rebate Consultant

The city will seek the advice of a Rebate Consultant to advise, prepare and submit arbitrage rebate reports to the external Auditor and IRS. The Managing Director of Finance will determine the best method of selection of the Rebate Consultant, taking into consideration all factors involved.

The City values continuity in maintaining a relationship with a Rebate Consultant due to the multiyear nature of the reporting process and the complexity of issues. However, the City reserves the right to conduct a formal request for proposal or request for qualifications process in selecting a Rebate Consultant

PART II-ONGOING DEBT ADMINISTRATION

16.0 RATINGS

The city's goal is to achieve and maintain the highest possible bond ratings that result from managing the City to best meet the needs and goals of the citizens. To that end, prudent financial management policies will be adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. The city staff, with the assistance of the financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies.

The City will strive to maintain good relationships and lines of communication with bond rating agencies as well as disclose financial reports and information to these agencies and to the public. The City will obtain a rating from at least one nationally recognized bond-rating agency on all issues being sold on the public market.

Timely disclosure of annual financial information, including other relevant information will be provided to the rating agencies. The Comprehensive Annual Financial Report (CAFR) will be prepared by management and attested to by an external audit firm. The rating agencies will also be notified in advance when the city begins preparation for a debt issuance, and the Managing Director of Finance will be responsible for coordination and interaction during the bond rating process and periodic rating reviews.

Timely disclosure of any pertinent financial information that could potentially affect the City's credit rating will also be presented to the ratings agencies, required information repositories, bond insurance companies insuring City of DeSoto debt, and commercial banks providing liquidity support. The Finance Office will be responsible for ongoing interaction and involvement with the rating agencies.

17.0 SECONDARY MARKET DISCLOSURE

The goal of the Financial Services Department is to be transparent and meet all regulatory, legal and contractual disclosure requirements. SEC 15c2-12 regulations require municipal debt issuers to provide specified financial and operating information for fiscal years beginning on January 1, 1996, or later. The annual update of financial information and timely notice of certain specified events is to be sent to the Municipal Securities Rulemaking Board (MSRB). Additionally, issuers must notify the State Information Depositories (SIDs) if one exists.

Municipal debt issuers will be obligated to provide ongoing disclosure on the status of the following material events:

a. Principal and interest payment delinquencies
b. Nonpayment-related defaults
c. Unscheduled draws on reserves
d. Unscheduled draws on credit enhancements
e. Substitution of credit or liquidity providers, or the failure to perform
f. Adverse tax opinions or events affecting the tax-exempt status of the security
g. Modifications to rights of security holders
h. Bond calls
i. Defeasances
j. Matters affecting collateral
k. Rating changes

17.1. Disclosure Compliance Officer

The Managing Director of Financial Services will be designated as the "Compliance Officer" for disclosure requirements. The city will seek the advice of a Disclosure Consultant to advise, prepare and file disclosure reports. The Managing Director of Finance will determine the best method of selection of the Disclosure Consultant, taking into consideration all factors involved.

The City values continuity in maintaining a relationship with a Disclosure Consultant due to the importance and complexities of the reporting process. However, the City reserves the right to conduct a formal request for proposal or request for qualifications process in selecting a Disclosure Consultant.

18.0 ARBITRAGE LIABILITY MANAGEMENT

It is the city's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the law. Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of this legislation, the city will not issue obligations except for identifiable projects with very good prospects of timely initiation. Obligations will be issued as closely in time as feasible to the time contracts are expected to be awarded so that they will be spent quickly.

18.1. Arbitrage Rebate Responsibility

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the advice of Bond Counsel and other qualified experts will be sought whenever questions about arbitrage rebate regulations arise. The city will contract for arbitrage rebate services with an Arbitrage Rebate Consultant.

The Managing Director of Financial Services will be responsible for identifying the amount of unspent debt proceeds including interest, which is on hand and for ensuring that, to the extent feasible, the oldest proceeds on hand, are spent first.

The Arbitrage Consultant will maintain a system for computing and tracking the arbitrage rebate liability. The Consultant will notify the city within 60 days of year-end of the amount of accrued liability. They will also be responsible for notifying the city two months in advance of when a rebate of excess arbitrage earnings is due to the Internal Revenue Service.

The city's bond counsel and financial advisor shall review in advance any arbitrage rebate payments and forms sent to the Internal Revenue Service.

The expenditure of obligation proceeds will be tracked in the financial accounting system by type of issue. Investments will be pooled for financial accounting purposes and may, at the discretion of The Managing Director of Financial Services, be pooled for investment purposes. When investments of bond proceeds are co-mingled with other investments, the city shall adhere to the Internal Revenue Service rules on accounting allocations.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

18.2. Two Year Spend-out Option

Arbitrage rebate legislation offers a safe harbor whereby obligations issued for construction will be exempt from arbitrage rebate if certain rules are adhered to and the proceeds are spent within two years. However, if this option is elected and not all the proceeds are spent according to the

prescribed schedule, penalties are imposed. The option should be considered when circumstances indicate the city will with certainty be successful in achieving a two-year spend out goal. Such circumstances may include, but are not limited to the following:

a. Obligations are issued to finance a variety of small construction projects, not large projects that might be unexpectedly delayed after the issuance. In addition, the requirements and goals for spend out are understood and firmly committed to by project management.

b. Obligations are issued for a single, large high priority project with a relatively short construction period and there is a high level of commitment to speedy completion.

When the two year spend out option is elected, debt will be issued for an estimated one year of expenditures to provide for unexpected delays of up to a year without incurring penalties. The exercise of the two year spend out option will always be coordinated with Bond Counsel and the Financial Advisor.

19.0 INTERNAL INTERIM FINANCING

In order to defer the issuance of obligations when sufficient non-restricted reserve funds are on hand, consideration shall be given to appropriating them to provide interim financing for large construction contracts or parts of contracts. When the appropriations are subsequently re-financed with the proceeds of obligations or other resources, the non-restricted reserve funds shall be repaid. When expenditures are reimbursed from debt issuances, applicable state law and the Internal Revenue Service rules on reimbursements will be complied with so that the reimbursements may be considered expenditures for arbitrage purposes. Requirements are in general:

a. The city shall declare its intention to reimburse an expenditure with debt proceeds before paying the expenditure, and will exclude costs such as design and engineering fees or cost of issuance;
b. Reimbursement bonds must be issued and the reimbursement made within one year after the expenditure was made or the property financed by the expenditure was placed in service, whichever is later; and
c. The expenditure to be reimbursed must be a capital expenditure.

20.0 DEBT MANAGEMENT POLICY REVIEW

The Audit and Finance Committee will review these policies annually and significant changes may be made with the approval of the Managing Director of Financial Services and City Manager. Significant policy changes, as determined by the Managing Director of Financial Services, will be presented to the City Council for confirmation.

APPENDIX A

DESCRIPTIONS of DEBT OBLIGATIONS/ALTERNATIVES

DEBT TYPE	DESCRIPTIONS
General Obligation Bonds (GOs)	A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction rather than the revenue from a given project. These bonds may only be issued with approval of the majority of a popular vote approval through a referendum. Items on a bond referendum authorize a specific amount of bonded debt for particular purposes. Libraries, parks and public safety facilities are all examples of projects that could be financed with GO bonds. Tax levy pledged as security for bonds.
Certificates of Obligation (COs)	Certificates of obligation (CO) can be issued without voter approval, by ordinance approval by a vote of the city council upon recommendation by the Managing Director of Financial Services and City manager. COs may be used for smaller projects and emergency needs that could not have been foreseen in a bond election as well as projects that need to be completed regardless of voter approval, such as construction and rehabilitation of water and sewer lines, street construction and maintenance, etc. COs that carry only an ad valorem tax pledge can be used for land acquisition or to fund a legal judgment. COs that are backed by a revenue pledge as well as the tax pledge, can be issued for any lawful purpose. Tax levy and/or Revenue pledged as security for bonds.
Public Property Finance Contractual Obligations (PPFCOs)	A lease/purchase financing arrangement that is structured to be in compliance with the Public Property Financing Act for the acquisition of Personal Property and Equipment. Alternatives for Lease/Purchase include Anticipation Notes, Tax Notes, Revenue Debt and Project Financing.
Anticipation Notes	A number of short-term instruments are used primarily to meet the cash flow needs of local governments. Revenue anticipation notes (RANs), tax anticipation notes (TANs) or simply tax notes, grant anticipation notes (GANs), and bond anticipation notes (BANs) provide government with cash to meet short-term cash needs while awaiting revenue from the applicable sources. Anticipation notes require approval of the legislative body; that approval typically expires if not used within a specified length of time since they are linked to a particular revenue source at a particular time. Tax levy and/or Revenue source used as pledge of Security. In Texas, maturities for any moneys used for short term operating expenses cannot extend beyond one year and must mature no later than the next fiscal year. Tax notes used for capital improvements cannot extend beyond seven years.
Assessment Bonds	Used to finance local public improvements, provided that improvement benefits the parcels of land to be assessed such as streets, streetlights, landscaping sidewalks and sewers.

DEBT TYPE	DESCRIPTIONS
Revenue Bonds	Revenue bonds are special obligation debt backed by revenue generated by a revenue generating system. This can be water and sewer revenues, either individually or together, parking garage revenues, revenues from specific operations such as stadiums, or other revenue producing facilities. The ability of a jurisdiction to levy and collect taxes cannot be pledged for repayment. Debt service payments come from the revenue generated by the system or facility (parking garage, water system, toll road etc.) financed with the bond proceeds and is the source of credit backing. Revenue debt often does not count against constitutional or statutory debt limitations faced by city governments and the need to keep property tax rates as low as possible. Because the pledge of security is not as great as that of general obligation bonds, revenue bonds may carry a slightly higher interest rate than G.O. bonds; however, they are usually considered the second-most secure type of municipal bonds.
Capital Lease/Purchase	For Tax exempt acquisition of real and personal property. Backed by the projected revenues or operating appropriations. Able to be refinanced.
Commercial Paper	Unsecured short-term promissory note issued by entities, with maturities ranging from 2 to 270 days.
Tax Increment Financing District (TIF)	Tax-increment financing (TIF) of infrastructure and other municipal improvements is a process that uses the increased tax revenue from escalating property values in the area where improvements are made to service the debt incurred. The city establishes a TIF authority to oversee improvements made to the district. Within the set boundaries of the district, the property value of each district is "frozen" for purposes of general revenue. The city continues to receive this amount in general fund revenue. The authority sells tax-increment bonds to finance the planned improvements that may include street and street lighting improvements, parks and green areas and utility upgrades. The effort may also include improvements to abandoned property or the sale of such property to developers at less than market value in order to stimulate development. If all goes well, the assessed value of property rises and the incremental property tax revenue is pledged to service the debt.
Public Improvement District (PID)	A municipality can create a Public Improvement District ("PID") under Chapter 372, Texas Local Government Code. A PID is an economic development tool that is available to both cities and counties. It provides a vehicle for a developer to obtain a source of funds for infrastructure in a project from assessments made upon property located within the project so that the developer does not have to encumber his own funds for these purposes. PID revenues may only be used for infrastructure improvements that will benefit the public, such as streets, water and sewer lines. For Specific Improvements and specific benefactors. Securitized by pledged Assessments.

APPENDIX B

Summary Table

The following table summarizes the most commonly used financing alternatives:

CAPITAL FINANCING ALTERNATIVES FOR TEXAS CITIES & COUNTIES

Instrument	General Obligation Bonds	Certificates of Obligation	Revenue Bonds (2)	Public Property Finance Contractual Obligations	Tax Notes	Lease Purchase
Purpose	General Purpose	General Purpose	Enterprise Systems	Personal Property	General Purpose	Real and Personal Property
Voter Authorization	Yes	No (1)	No	No	No	No
Source of Payment	Taxes	Taxes and/or Revenues	Revenues	Taxes	Taxes	Project Revenues (3) or M&O Fund
Interest Rates	Strongest Credit Best Rates	Same as General Obligation Bonds	Approximately 10-15 Basis Points Higher than General Obligation Bonds and Certificates of Obligation	Comparable to General Obligation Bonds and Certificates of Obligation	Comparable to General Obligation Bonds and Certificates of Obligation	Approximately 50 to 60 Basis Points Higher than General Obligation Bonds or Certificates of Obligation

(1) Publication of notice required; petition during notice period could require election
(2) Not typically available for counties
(3) Certain personal property lease purchase obligations can be structured as ad valorem tax-backed

NOTES

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FINANCIAL

ANALYSIS

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CITY OF DESOTO, TEXAS

FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

City of DeSoto Fund Structure Overview

Governmental 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

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
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
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

Proprietary Funds

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

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
101 - GENERAL FUND									
General Administration Department									
101-001-010	**City Secretary Division**								
FT	City Secretary	1	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	1	0	
101-001-011	**Records Management Division**								
FT	Asst City Secretary	1	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	1	0	
101-001-012	**City Manager Division**								
FT	City Manager	1	1	1	1				
	Assistant City Manager	0	0	1	1				
	Assistant to the City Manager	1	1	0	0				
	Program Manager/Community Relations	1	1	1	1				
	Total Full-Time Employees	3	3	3	3	3	3	0	
101-001-013	**Community Initiatives Division**								
FT	Assistant City Manager	0	0	1	1				
	Assistant to the City Manager	1	1	0	0				
	Executive Assistant to CM	0	0	1	1				
	Senior Customer Service Representative	1	1	0	0				
	Total Full-Time Employees	2	2	2	2	2	2	0	
101-001-014	**Environmental Health Division**								
FT	Environmental Health Specialist	1	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	1	0	
101-001-015	**Action Center Division**								
FT	Senior Customer Service Representative	2	2	2	2				
	Total Full-Time Employees	2	2	2	2	2	2	0	
101-001	**TOTAL GENERAL ADMINISTRATION**	**10**	**10**	**10**	**10**	**10**	**10**	**0**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Financial Services Department									
101-002-010	**Administration and Accounting Division**								
FT	Managing Director	1	1	1	1				
	Assistant Director	0	1	1	1				
	Accounting Manager	1	1	1	1				
	Accountant	2	1	1	1				
	Senior Customer Service Representative	2	2	2	2				
	Customer Service Representative	1	1	1	1				
	Analyst-Finance Budget	0	1	1	1				
	Total Full-Time Employees	7	8	8	8	8	8	0	
PT	Customer Service Representative	1	1	0	0				
	Total Part-Time Employees	1	1	0	0	0	0	0	
101-002-012	**Municipal Court Division**								
FT	Program Manager	1	0	0	0				
	Managing Director/Judge	0	1	0	0				
	Customer Service Representative	3	3	0	0				
	City Marshal	1	1	0	0				
	Total Full-Time Employees	5	5	0	0	0	0	0	
PT	Customer Service Representative	1	1	0	0				
	Total Part-Time Employees	1	1	0	0	0	0	0	
101-002-015	**Purchasing Division**								
FT	Program Manager Purchasing	1	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	1	0	
101-002	**TOTAL FINANCIAL SERVICES**	**15**	**16**	**9**	**9**	**9**	**9**	**0**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Development Services Department									
101-003-010	**Administration and Engineering Division**								
FT	Managing Director	1	1	1	1				
	Systems Administrator	1	1	1	1				
	Operations Manager	1	1	1	1				
	Staff Assistant	1	1	1	1				
	Total Full-Time Employees	4	4	4	4	4	4	0	
101-003-011	**Building Inspection Division**								
FT	Program Administrator	1	1	1	1				
	Senior Building Inspector	1	1	1	1				
	Permit Technician	1	1	1	1				
	Plans Examiner	0	0	0	1				
	Building Inspector	0	0	0	1				
	Total Full-Time Employees	3	3	3	5	5	5	0	
101-003-014	**Planning and Zoning Division**								
FT	Systems Administrator	1	1	1	1				
	Program Technician	1	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	2	0	
101-003-020	**Street Maintenance Division**								
FT	Program Administrator	1	1	1	1				
	Operations Coordinator	2	2	2	2				
	Traffic Technician	1	1	1	2				
	Senior Service Provider	1	2	2	1				
	Service Provider	2	2	2	2				
	Total Full-Time Employees	7	8	8	8	8	8	0	
101-003-022	**Equipment Services Division**								
FT	Field Supervisor	1	1	1	1				
	Mechanic	2	2	2	2				
	Total Full-Time Employees	3	3	3	3	3	3	0	
101-003-034	**Building Services Division**								
FT	Facilities Manager	0	0	1	1				
	Senior Service Provider	0	0	1	1				
	Service Provider	0	0	4	4				
	Total Full-Time Employees	0	0	6	6	6	6	0	
PT	Service Provider	0	0	1	1				

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
	Total Part-Time Employees	0	0	1	1	0.5	0	1	
101-003	**TOTAL DEVELOPMENT SERVICES**	**19**	**20**	**27**	**29**	**28.5**	**28**	**1**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Parks and Recreation Department									
101-005-020	**Parks and Landscape Maintenance Division**								
FT	Program Administrator	1	1	1	1				
	Operations Coordinator	2	2	2	2				
	Senior Service Provider	3	3	3	3				
	Service Providers	4	4	4	4				
	Total Full-Time Employees	10	10	10	10	10	10	0	
S	Service Provider	3	3	3	3				
	Total Seasonal Employees	3	3	3	3	1.5	0	0	3
101-005-022	**Senior Center Division**								
FT	Program Administrator	1	1	0	0				
	Program Manager	0	0	1	1				
	Program Supervisor	1	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	2	0	
PT	Van Driver	3	3	3	3				
	Food Service Operator	4	4	4	4				
	Total Part-Time Employees	7	7	7	7	3.5	0	7	
101-005-024	**Building Services Division**								
FT	Field Spvr Reclass to Facilities Mgr 05.13.2014	1	1	0	0				
	Senior Service Provider	1	1	0	0				
	Service Provider	4	4	0	0				
	Total Full-Time Employees	6	6	0	0	0	0	0	
PT	Service Provider	1	1	0	0				
	Total Part-Time Employees	1	1	0	0	0	0	0	
101-005-032	**Recreation and Civic Center Division**								
FT	Managing Director	1	1	1	1				
	Program Administrator	1	1	1	1				
	Program Supervisor	1	1	1	1				
	Recreation Supervisor	1	1	1	1				
	Senior Secretary	1	1	1	1				
	Recreation Coordinator	1	1	1	1				
	Recreation Specialist	0.5	0.5	0.5	0.5				
	Total Full-Time Employees	6.5	6.5	6.5	6.5	6.5	6.5	0	
PT	Senior Recreation Attendant	2	2	2	3				

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
	Recreation Attendant	9	9	20	19				
	Total Part-Time Employees	11	11	22	22	11.5	0	23	

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
101-005-040	**Seasonal Programming Division**								
S	Recreation Attendant	6	6	6	6				
	Total Seasonal Employees	6	6	6	6	3	0	0	6
101-005-045	**Aquatics Division**								
S	Cashier	6	5	5	5				
	Pool Manager	1	1	1	1				
	Assistant Pool Manager	2	2	2	2				
	Lifeguard	22	23	23	23				
	Total Seasonal Employees	31	31	31	31	15.5	0	0	31
101-005	**TOTAL PARKS AND RECREATION**	**83.5**	**83.5**	**87.5**	**87.5**	**53.5**	**18.5**	**30**	**40**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Police Department									
101-006-010	**Administration and Operations Division**								
FT	Managing Director	1	1	1	1				
	Assistant Police Chief	1	1	1	1				
	Captain	2	2	2	2				
	Lieutenant	5	5	5	5				
	Sergeant	8	7	7	8				
	Corporal	5	5	5	5				
	Police Officer	49	46	46	45				
	Public Service Officer	6	6	6	6				
	Program Coordinator	2	2	1	0				
	Staff Assistant	0	0	1	2				
	Records Coordinator	0	1	1	1				
	Records Technician	2	2	2	2				
	Senior Secretary	2	2	2	2				
	Senior Customer Service Representative	0	0	0	1				
	Total Full-Time Employees	83	80	80	81	81	81	0	
PT	Secretary	1	0	1	1				
	Reserve Officer (Paid)	10	10	10	10				
	Total Part-Time Employees	11	10	11	11	5.5	0	11	

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
101-006-013	**Animal Control Division**								
FT	Senior Animal Control Officer	1	2	0	0				
	Animal Control Officer	1	0	2	2				
	Total Full-Time Employees	2	2	2	2	2	2	0	
PT	Animal Control Officer	1	1	1	1				
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-006-017	**Code Enforcement Division**								
FT	Operations Manager	1	1	1	1				
	Code Enforcement Officer	2	2	2	1				
	Senior Secretary	1	1	1	1				
	Total Full-Time Employees	4	4	4	3	3	3	0	
PT	Code Enforcement Officer	1	1	1	1				
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-006-018	**School Resource Officer Division**								
FT	Sergeant	0	1	1	0				
	Police Officer	0	3	3	4				
	Total Full-Time Employees	0	4	4	4	4	4	0	
101-006	**TOTAL POLICE DEPARTMENT**	**102**	**102**	**103**	**103**	**96.5**	**90**	**13**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Fire Department									
101-007-010	**Administration and Operations Division**								
FT	Managing Director	1	1	1	1				
	Assistant Fire Chief	1	1	1	1				
	Battalion Chief	3	3	3	3				
	Fire Captain	9	9	9	10				
	Fire Engineer/Paramedic	9	9	9	9				
	Firefighter/Paramedic	45	45	45	44				
	Staff Assistant	1	1	1	1				
	EMS Billing Coordinator	0	0	1	0				
	Total Full-Time Employees	69	69	70	69	67	67	0	
101-007	**TOTAL FIRE DEPARTMENT**	**69**	**69**	**70**	**69**	**67**	**67**	**0**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Municipal Court Department									
101-008-038	**Administration and Operations**								
FT	Managing Director/Judge	0	0	1	1				
	Deputy Court Clerk	0	0	2	2				
	Court Clerk	0	0	1	1				
	City Marshal	0	0	1	2				
	Total Full-Time Employees	0	0	5	6	6	6	0	
PT	Customer Service Representative	0	0	3	2				
	Total Part-Time Employees	0	0	3	2	1	0	2	
101-008	**TOTAL MUNICIPAL COURT**	**0**	**0**	**8**	**8**	**7**	**6**	**2**	
Library Department									
101-010-030	**Administrative Division**								
FT	Managing Director	1	1	1	1				
	Librarian	3	3	3	3				
	Library Assistant	2	1	1	2				
	Staff Assistant	1	1	1	1				
	Circulation Supervisor	0	0	0	1				
	Secretary	0	0	1	0				
	Total Full-Time Employees	7	6	7	8	8	8	0	
PT	Secretary	1	1	0	0				
	Librarian	3	2	2	2				
	Library Clerk	9	9	9	9				
	Library Assistant	1	1	1	0				
	Technical Services Instructor	0	2	2	1				
	Total Part-Time Employees	14	15	14	12	6	0	12	
S	Library Clerk	2	2	2	2				
	Total Seasonal Employees	2	2	2	2	1	0	0	2
101-010	**TOTAL LIBRARY DEPARTMENT**	**23**	**23**	**23**	**22**	**15**	**8**	**12**	**2**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
Information Technology Department									
101-011-014	**Administrative Division**								
FT	Systems Administrator	1	1	1	1				
	Assistant Manager	0	0	1	1				
	Systems Analyst	1	2	0	0				
	IT Analyst-Public Safety	0	0	1	1				
	Total Full-Time Employees	2	3	3	3	3	3	0	
PT	Part Time-IT	1	1	1	1				
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-011	**TOTAL INFORMATION TECHNOLOGY DEPARTMENT**	**3**	**4**	**4**	**4**	**3.5**	**3**	**1**	
Human Resources Department									
101-012-020	**Administrative Division**								
FT	Managing Director	1	1	1	1				
	Assistant Director	1	1	1	1				
	Staff Assistant	1	1	1	1				
	Senior Customer Service Representative	0	0	1	1				
	Total Full-Time Employees	3	3	4	4	4	4	0	
	Part Time Clerk	0	0	1	1				
	Total Part-Time Employees	0	0	1	1	0.5	0	1	
101-012	**TOTAL HUMAN RESOURCES DEPARTMENT**	**3**	**3**	**5**	**5**	**4.5**	**4**	**1**	
101	**TOTAL GENERAL FUND**	**327.5**	**330.5**	**346.5**	**346.5**	**294.5**	**243.5**	**60**	**42**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
111 - SOUTHWEST REGIONAL COMMUNICATIONS FUND									
SWRCC Department									
111-009-021	**Administrative and Operations Division**								
FT	Managing Director	1	1	1	1				
	Operations Manager	1	1	1	1				
	Information Technical Manager	1	1	1	0				
	Program Manager	0	0	0	1				
	Senior Secretary	1	1	1	1				
	Dispatcher	19	21	21	21				
	Dispatch Supervisor	4	5	5	5				
	Total Full-Time Employees	27	30	30	30	30	30	0	
PT	Dispatcher	2	2	0	0				
111-009-023	IT Assistant-PT	0	0	0	1				
	Total Part-Time Employees	2	2	0	1	0.5	0	1	
111-009	**TOTAL 111-SWRCC**	**29**	**32**	**30**	**31**	**30.5**	**30**	**1**	**0**

112 - CITY JAIL OPERATIONS FUND									
Police Department									
112-006-010	**Jail Operations Division**								
FT	Jail Commander	1	1	1	1				
	Customer Service Representative	0	1	1	1				
	Jailer	10	10	12	12				
	Jail Supervisor	0	2	2	2				
	Total Full-Time Employees	11	14	16	16	16	16	0	
PT	Customer Service Representative	1	0	0	0				
	Jailer	3	5	5	5				
	Total Part-Time Employees	4	5	5	5	2.5	0	5	
112-006	**TOTAL REGIONAL JAIL**	**15**	**19**	**21**	**21**	**18.5**	**16**	**5**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
125 - ECONOMIC DEVELOPMENT REVOLVING FUND									
Economic Development Department									
125-025-000	**Economic Development Corporation**								
FT	Executive Director of DEDC	0	1	1	1				
	Senior Cust Service Rep	0	1	1	1				
	DEDC Analyst	0	1	1	1				
	Total Full-Time Employees	0	3	3	3	3	3	0	
125-000	**TOTAL 125 EDC REVOLVING**	**0**	**3**	**3**	**3**	**3**	**3**	**0**	**0**
224 - JUVENILE CASE MANAGER FUND									
Municipal Court Department									
224-008-038	**Municipal Court Division**								
FT	Deputy Court Clerk	0	0	0	1				0
	Total Full-Time Employees	0	0	0	1	1	1	1	0
PT	Court Clerk	1	1	1	0				
	Total Part-Time Employees	1	1	1	0	0	0	0	0
224-002	**TOTAL JUVENILE CASE MANAGEMENT**	**1**	**1**	**1**	**1**	**1**	**1**	**1**	**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	0	1	1	0				
	Staff Assistant	0	0	0	1				
	Total Full-Time Employees	0.5	1.5	1.5	1.5	1.5	1.5	0	
PT	Program Technician	1	0	0	0				
	Total Part-Time Employees	1	0	0	0	0	0	0	
227-005	**TOTAL 227 RECREATION REVOLVING**	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**0**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
228 - FIRE TRAINING FUND									
Fire Department									
228-007-010	**Fire Training Academy**								
FT	Secretary	0	0	1	1				
	Total Full-Time Employees	0	0	1	1	1	1	0	
PT	Secretary	0	1	0	0				
	Fire Academy Instructors	17	0	0	0				
	Total Part-Time Employees	17	1	0	0	0	0	0	
228-007	**TOTAL 228 FIRE TRAINING**	**17**	**1**	**1**	**1**	**1**	**1**	**0**	**0**
229 -POLICE GRANT FUND									
Police Department Department									
229-006-013	**Police Grant**								
FT	Victim Assistance Coordinator	0	0	0	1				
	Total Full-Time Employees	0	0	0	1	1	1	0	0
229-006	**TOTAL 229-POLICE GRANT**	**0**	**0**	**0**	**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	1				
	Total Seasonal Employees	1	1	1	1	0.5	0	0	1
238-001	**TOTAL 238-YOUTH FOOTBALL**	**1**	**1**	**1**	**1**	**0.5**	**0**	**0**	**1**
263 - CDBG GRANT FUND									
General Administration Department									
263-006-017	**Grant Fund**								
FT	Code Enforcement Officer	0	0	0	1	1	1	0	0
	Total Full-Time Employees	0	0	0	1				
263-099-001									
PT	CDBG Coordinator	0	0	0	1				
	Total Part Time Employee	0	0	0	1	0.5	0	1	0
263-006	**TOTAL 263-Grant Fund**	**0**	**0**	**0**	**2**	**1.5**	**1**	**1**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
502 - PUBLIC UTILITY FUND									
Public Utility Department									
502-025-025	**Administrative Division**								
FT	Managing Director	1	1	1	1				
	Senior Secretary	1	1	1	1				
	Total Full-Time Employees	2	2	2	2	2	2	0	
502-025-026	**Utility Billing Division**								
FT	Program Manager	1	1	1	1				
	Field Supervisor	1	1	1	1				
	Senior Customer Service Representative	1	1	1	1				
	Technician	1	1	1	1				
	Utility Service Representative	1	1	1	1				
	Senior Service Provider	0	1	1	1				
	Service Provider	3	2	2	2				
	Customer Service Representative	3	3	4	4				
	Total Full-Time Employees	11	11	12	12	12	12	0	
PT	Customer Service Rep	1	1	1	1				
	Service Provider	1	1	0	0				
	Total Part-Time Employees	2	2	1	1	0.5	0	1	
502-025-027	**Field Operations Division**								
FT	Program Administrator	1	1	1	1				
	Operations Coordinator	3	3	3	3				
	Inspector	1	1	1	1				
	Senior Service Provider	3	3	3	3				
	Service Provider	8	8	8	8				
	Total Full-Time Employees	16	16	16	16	16	16	0	
502-025	**TOTAL 502- PUBLIC UTILITY**	**31**	**31**	**31**	**31**	**30.5**	**30**	**1**	**0**

FUND/DEPT/PGRM	FT - Full-Time PT - Part-Time S - Seasonal	2013	2014	Adopted 2015	Proposed 2016	Proposed 2016 Total FTE	Proposed 2016 Total FT	Proposed 2016 Total PT	Proposed 2016 Total Seasonal
522 - DRAINAGE FUND									
Development Services Department									
522-003-010	**Engineering Services Division**								
FT	Program Manager	1	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	1	0	
522-003-020	**Maintenance Division**								
FT	Operations Coordinator	1	1	1	1				
	Senior Service Provider	1	1	1	1				
	Service Provider	2	2	2	2				
	Total Full-Time Employees	4	4	4	4	4	4	0	
522-003	**TOTAL 522-DRAINAGE UTILITY**	**5**	**5**	**5**	**5**	**5**	**5**	**0**	**0**
552 - SANITATION FUND									
Development Services Department									
552-003-020	**Street Maintenance Division**								
FT	Senior Service Provider	1	1	1	1				
	Total Full-Time Employees	1	1	1	1	1	1	0	
Parks and Recreation Department									
552-005-020	**Park Maintenance Division**								
FT	Operations Coordinator	1	1	1	1				
	Service Provider	3	3	3	3				
	Total Full-Time Employees	4	4	4	4	4	4	0	
552	**TOTAL 552-SANITATION**	**5**	**5**	**5**	**5**	**5**	**5**	**0**	**0**
ALL FUNDS GRAND TOTAL		**433**	**427**	**443**	**450**	**389.5**	**334**	**69**	**43**

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CITY OF DESOTO, TEXAS

CHANGES IN BUDGETED POSITIONS
FROM FY2015 TO FY2016

GENERAL FUND
Fund 101

General Administration Department

- The General Administration Department is comprised of the City Secretary Division, Records Management Division, City Manager Division, Community Initiatives Division, Environmental Health Division, and Action Center Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the General Administration Department: none.*

Financial Services Department

- The Financial Services Department is comprised of the Administration and Accounting Division and Purchasing Division.
- *Overall change in budgeted positions between FY2015 and FY2016 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 Facilities Maintenance Services Division.
- In FY2016, one full-time Plans Examiner (1.0 FTE) is added to handle plan reviews due to an increase in development.
- In FY2016, one full-time Building Inspector (1.0 FTE) is added to assist with inspections due to additional building development.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Development Services Department: two. One Building Inspector (1.0 FTE) and one Plans Examiner (1.0 FTE) is added to the Building Inspection Division.*

Parks and Recreation Department

- The Parks and Recreation Department is comprised of the Parks and Landscape Maintenance Division, Senior Center Division, Recreation and Civic Center Division, Seasonal Programming Division, and Aquatics Division.
- In mid-year FY2015, one part-time Recreation Attendant (0.5 FTE) is reclassified as a part-time Senior Recreation Attendant in the Recreation and Civic Center Division. This reclassification will accommodate new responsibilities for oversight of part-time Recreation Attendants, as well as cash deposit responsibilities.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Parks and Recreation Department: none.*

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 mid-year FY2015, one Program Coordinator, in the Administration and Operations Division, is reclassified as Staff Assistant. This reclassification does not result in a change in budgeted positions, nor does it represent any change in total FTEs for this department.
- In mid-year FY2015, one Student Resource Officer (SRO) Sergeant is moved from the School Resource Officer Division to the Administration and Operations Division. This staffing change does not result in a change in budgeted positions, nor does it represent any change in total FTEs for the Police Department.
- In mid-year FY2015, one Police Office is moved from the Administration and Operations Division to the School Resource Officer Division. This staffing change does not result in a change in budgeted positions, nor does it represent any change in total FTEs for the Police Department.
- In FY2016, one Senior Customer Service Representative (1.0 FTE) is added, in Administration and Operation Division, to handle alarm monitoring calls, billing and notifications.
- In FY2016, the full-time (1.0 FTE) CDBG Code Enforcement Officer is reorganized and moved from the Police Department into the Community Development Block Grant Fund to better track expenditures for reporting purposes. This reorganization results in the transfer of one full-time position (1.0 FTE) to the Community Development Block Grant Fund.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Police Department: none. One full-time Senior Customer Service Representative (1.0 FTE) is added to the Administration and Operations Division. One position (1.0 FTE) is reduced from the Police Department - Code Enforcement Division due to reorganization. A corresponding addition to staffing level is reflected in the Community Development Block Grant Fund.*

Fire Department

- The Fire Department is comprised of the Administration and Operations Division and the Fire Prevention Division.
- In mid-year FY2015, one Captain (1.0 FTE) is added to the Administrative and Operations Division. This reorganization resulted in a reduction of one full-time Firefighter position (1.0 FTE).
- In FY2016, one full-time EMS Billing Coordinator position (1.0 FTE) is omitted. These responsibilities have been reallocated to existing personnel.
- *Overall change in budgeted positions between FY2014 and FY2015 for the Fire Department: one. One full-time EMS Billing Coordinator positon (1.0 FTE) is reduced from the Fire Department.*

Municipal Court Department

- The Municipal Court Department is comprised of the Administration and Operations Division.
- In FY2016, one full-time City Marshal (1.0 FTE) is added to the Municipal Court. This position is responsible for security in the court room, money transport to the bank and additional security for Town Center.
- In FY2016, one part-time Customer Service Representative (0.5 FTE) is omitted. This position is no longer required for Municipal Court.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Municipal Court Department: none. One City Marshal (1.0 FTE) is added to the Administration and Operations Division. One part-time Customer Service Representative (0.5 FTE) is reduced from the Municipal Court Department.*

Library Department

- The Library Department is comprised of the Administrative Division.
- A part-time Library Assistant (0.5 FTE) was reclassified to full-time Library Assistant (1.0 FTE).
- One part-time Technical Service Instructor position was omitted, because responsibilities for this position were delegated to the new full-time Library Assistant position.
- In mid-year FY2015, a part-time Library Assistant (0.5 FTE) was reclassified as a full-time Library Assistant (1.0 FTE).
- In mid-year FY2015, a Staff Assistant (1.0 FTE) is reclassified as a Circulation Supervisor (1.0 FTE).
- In mid-year FY2015, a full-time Secretary (1.0 FTE) is reclassified as a full-time Staff Assistant (1.0 FTE).
- *Overall change in budgeted positions between FY2015 and FY2016 for the Library Department: one. One part-time Technical Services Instructor (0.5 FTE) is reduced from the Library Department.*

Information Technology Department

- The Information Technology Department is comprised of the Administration Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Information Technology Department: none.*

Human Resources Department

- The Human Resources Department is comprised of the Administration Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for Human Resources: none.*

SW REGIONAL COMMUNICATIONS CENTER FUND
Fund 211

Southwest Regional Communications Center

- The Southwest Regional Communications Center (SWRCC) is a regional cooperative between the Cities of Cedar Hill, Duncanville, and DeSoto. Employees of the SWRCC are City of DeSoto employees.
- The SWRCC is comprised of the Administrative and Operations Division.
- A part-time Information Technology Assistant (0.5 FTE) is added to assist with infrastructure and technical support.
- In FY2016, one Information Technology Manager is reclassified as Program Manager.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Southwest Regional Communications Center: one. One part-time IT Assistant is (0.5 FTE) is added to the Administration and Operations Division of SWRCC.*

CITY JAIL OPERATIONS FUND
Fund 112

Police Department - City Jail Operations Department

- The City (Regional) Jail is a cooperative between the Cities of Cedar Hill, Lancaster, and DeSoto. Employees of the City Jail are City of DeSoto employees.
- The City Jail Operations Department is comprised of the Jail Operations Division.
- *Overall change in budgeted positions between FY2015 and FY2016 for the City Jail Operations Department: none.*

JUVENILE CASE MANAGER FUND
Fund 224

Municipal Court Department – Juvenile Case Manager

- In FY2016, a part-time Court Clerk position is reclassified as a full-time Deputy Court Clerk (1.0 FTE). This full-time position is responsible for juvenile cases and docket scheduling.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Municipal Court Department – Juvenile Case Manager Division: none. The total number of budgeted positions for this Department remains at one, however, one part-time Juvenile Case Manager is reclassified as full-time, which results in a 0.5 change in total FTEs.*

RECREATION REVOLVING FUND
Fund 227

Parks and Recreation Department

- In mid-year FY2015, a Program Technician position is reclassified as a Staff Assistant.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Recreation Revolving Fund: none.*

FIRE TRAINING FUND
Fund 228

Fire Department – Fire Training Academy

- *Overall change in budgeted positions between FY2015 and FY2016 for the Fire Department – Fire Training Academy: none.*

POLICE GRANT FUND
Fund 229

Police Department – Police Grant

- In FY2016, one full-time Victim Assistance Coordinator (1.0 FTE) is added to assist crime victims and inform them of available service.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Police Department – Police Grant: one. One full-time Victim Assistance Coordinator (1.0 FTE) is added to the Police Department.*

YOUTH SPORTS ASSOCIATION-FOOTBALL FUND
Fund 238

Parks and Recreation Department - Youth Sports – Football Division

- *Overall change in budgeted positions between FY2015 and FY2016 for the Youth Sports – Football Division: none.*

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
Fund 263

Administration Department

- In FY2016, one part-time Community Development Block Grant (CDBG) Coordinator (0.5 FTE) is added to maintain records, generate annual reports and general oversight of CDBG projects.
- In FY2016, one full-time (1.0 FTE) CDBG Code Enforcement Officer is reorganized and moved into the Community Development Block Grant Fund to better track expenditures for reporting purposes.
- *Overall change in budgeted positions between FY2015 and FY2016 for the Community Development Block Grant Fund: two. One part-time CDBG Coordinator (0.5 FTE) is added to the Administration Department. One CDBG Code Enforcement Officer (1.0 FTE) is added to the Administration Department due to reorganization in staffing level of the Code Enforcement Division. A corresponding reduction in staffing level is reflected in the Police Department.*

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 FY2015 and FY2016 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 FY2015 and FY2016 for the Drainage Fund / Department: none.*

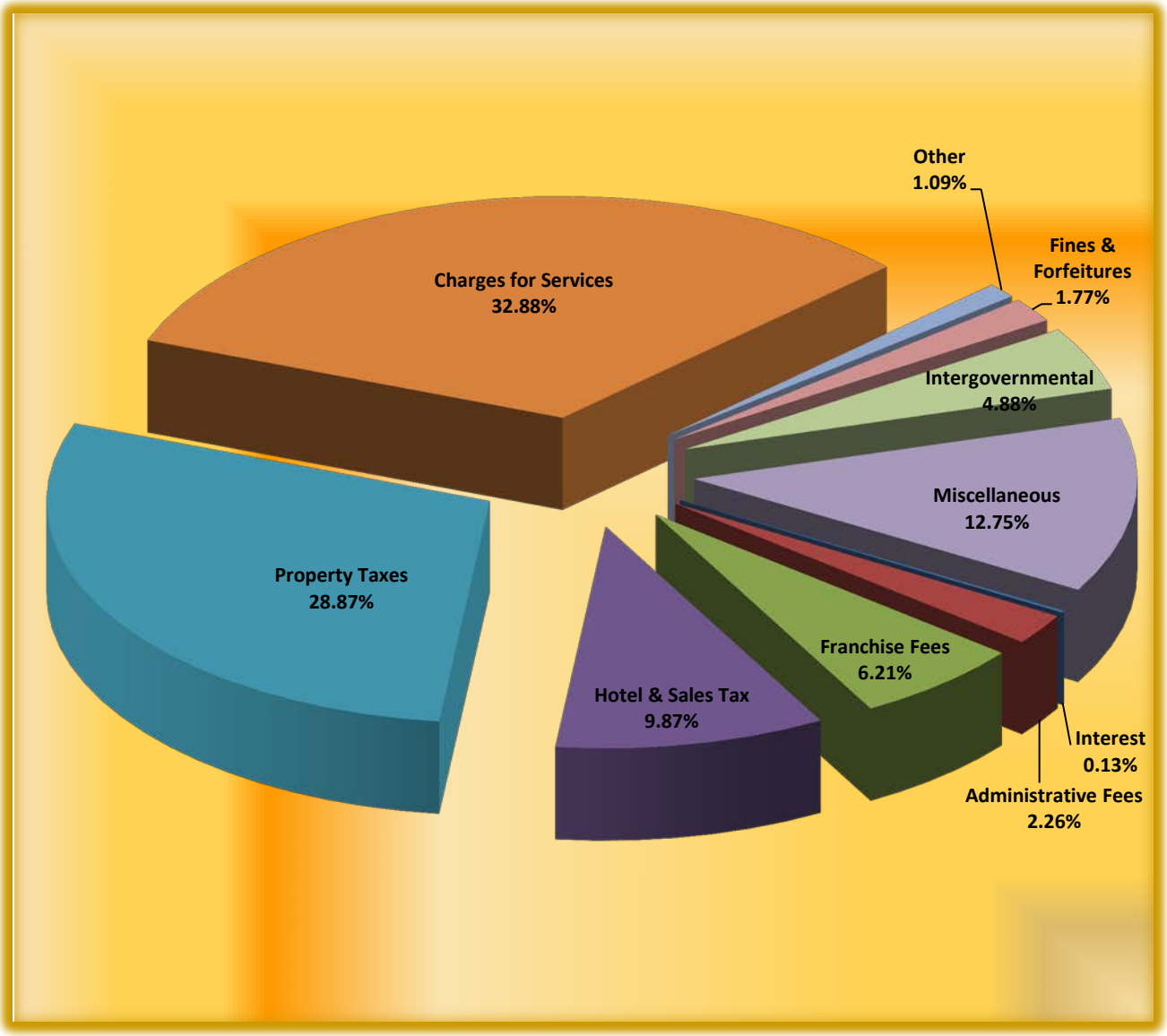
SANITATION ENTERPRISE FUND
Fund 552

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 FY2015 and FY2016 for the Sanitation Fund / Department: none.*

NOTES

City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2015-2016



Total Budgeted Revenue

$82,991,541

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2014	Projected FY 2015	Proposed FY 2016
PROPERTY TAXES			
CURRENT	$21,427,689	$22,448,302	$22,920,212
DELINQUENT	$223,295	$240,000	$205,000
PENALTIES & INTEREST	$165,254	$170,000	$150,000
PAYMENT IN-LIEU OF TAX	$688,544	$688,544	$688,544
Subtotal Property Taxes	$22,504,782	$23,546,846	$23,963,756
SALES TAXES	$7,129,858	$6,975,950	$7,489,000
HOTEL OCCUPANCY TAXES	$790,657	$700,000	$700,000
UTILITY FRANCHISE FEES			
ELECTRIC	$1,476,742	$1,465,000	$1,465,000
WATER & SEWER	$962,290	$1,105,719	$1,105,719
TELEPHONE	$251,850	$260,000	$250,000
NATURAL GAS	$510,017	$450,000	$450,000
CABLE TELEVISION	$751,148	$645,000	$735,000
911 EMERGENCY FEES	$386,974	$360,000	$1,150,000
Subtotal Franchise Fees	$4,339,021	$4,285,719	$5,155,719
ADMINISTRATIVE FEES			
FROM WATER & SEWER FUND TO GENERAL FUND	$1,269,164	$1,269,164	$1,269,164
FROM DRAINAGE FUND TO GENERAL FUND	$102,673	$102,673	$102,673
FROM SANITATION FUND TO GENERAL FUND	$500,000	$500,000	$500,000
Subtotal Administrative Fees	$1,871,837	$1,871,837	$1,871,837
LICENSES & PERMITS			
BUILDING PERMITS	$907,840	$670,000	$650,000
ZONING & APPLICATIONS FEES	$20,999	$17,500	$14,000
DEVELOPMENT PERMITS	$166,576	$60,000	$60,000
ROW PERMITS	$0	$0	$0
BEVERAGE PERMITS & FEES	$270	$150	$150
ALARM PERMITS	$152,737	$150,000	$180,000
Subtotal Licenses & Permits	$1,248,422	$897,650	$904,150
INTERGOVERNMENTAL			
FEDERAL/STATE GRANTS	$141,094	$65,496	$128,486
PARTICIPANT CITY SHARE INCOME	$3,682,995	$3,750,000	$2,681,000
INTERGOVERNMENTAL REIMBURSEMENTS	$825,682	$883,039	$1,005,859
SEIZED FUNDS	$272,432	$40,000	$40,000
Subtotal Intergovernmental	$4,922,203	$4,738,535	$3,855,345
CHARGES FOR SERVICES			
FIRE & AMBULANCE CHARGES	$1,250,812	$1,025,000	$1,307,500
ALARM MONITORING	$137,467	$122,800	$122,800
CREDIT CARD & PHONE SERVICE FEE	$18,620	$34,000	$34,000
HEALTH INSPECTIONS	$46,414	$50,000	$50,000
MOWING SERVICE	$115,713	$110,000	$110,000
LIBRARY USAGE FEES	$19,808	$17,500	$18,000
FIRE TRAINING TUITION & EQUIP	$288,254	$304,000	$304,000
WATER/SEWER SALES & SERVICE FEES	$16,556,279	$17,520,000	$18,740,047
DRAINAGE CHARGES	$1,483,893	$1,491,150	$1,491,150
SANITATION FEES	$3,879,758	$3,999,800	$4,054,400
RECREATION FEES	$722,676	$647,293	$656,868
OTHER CHARGES FOR SERVICES	$20	$2,000	$500
Subtotal Charges For Services	$24,519,714	$25,323,543	$26,889,265
FINES AND FORFEITURES	**$1,565,865**	**$1,285,000**	**$1,470,000**
INTEREST	**$137,124**	**$99,478**	**$109,263**

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE	Actuals FY 2014	Projected FY 2015	Proposed FY 2016
MISCELLANEOUS			
DEBT PROCEEDS & OTHER FINANCING SOURCES	$100,000	$7,100,437	$10,109,750
SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	$64,420	$48,745	$23,746
TOWER RENTAL/LEASE INCOME	$116,215	$110,500	$110,500
OTHER MISCELLANEOUS	$839,158	$332,210	$339,210
Subtotal Miscellaneous Revenue	$1,119,793	$7,591,892	$10,583,206
TOTAL REVENUES	***$70,149,276***	***$77,316,450***	***$82,991,541***
INTERFUND TRANSFERS			
FROM GENERAL FUND TO OTHER FUNDS	$4,205,122	$5,271,839	$5,094,889
FROM REGIONAL DISPATCH TO OTHER FUNDS	$50,000	$50,000	$143,000
FROM JAIL TO OTHER FUNDS	$412	$20,500	$20,500
FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	$210,600	$249,499	$461,775
FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	$290,651	$286,815	$417,534
FROM DEBT SERVICE FUNDS TO OTHER FUNDS	$0	$26,080	$26,300
FROM FACILITY MAINTENACE TO OTHER FUNDS	$10,000	$0	$0
FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	$112,477	$8,855	$7,107
FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	$913,354	$0	$0
FROM PUBLIC UTILITIES FUNS TO OTHER FUNDS	$5,169,987	$3,120,439	$2,191,583
FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	$1,186,207	$1,100,564	$590,521
FROM SANITATION FUNDS TO OTHER FUNDS	$55,000	$84,800	$84,800
Subtotal Interfund Transfers	$12,203,810	$10,219,391	$9,038,009
GRAND TOTAL REVENUES BY MAJOR TYPE	**$82,353,086**	**$87,535,841**	**$92,029,550**

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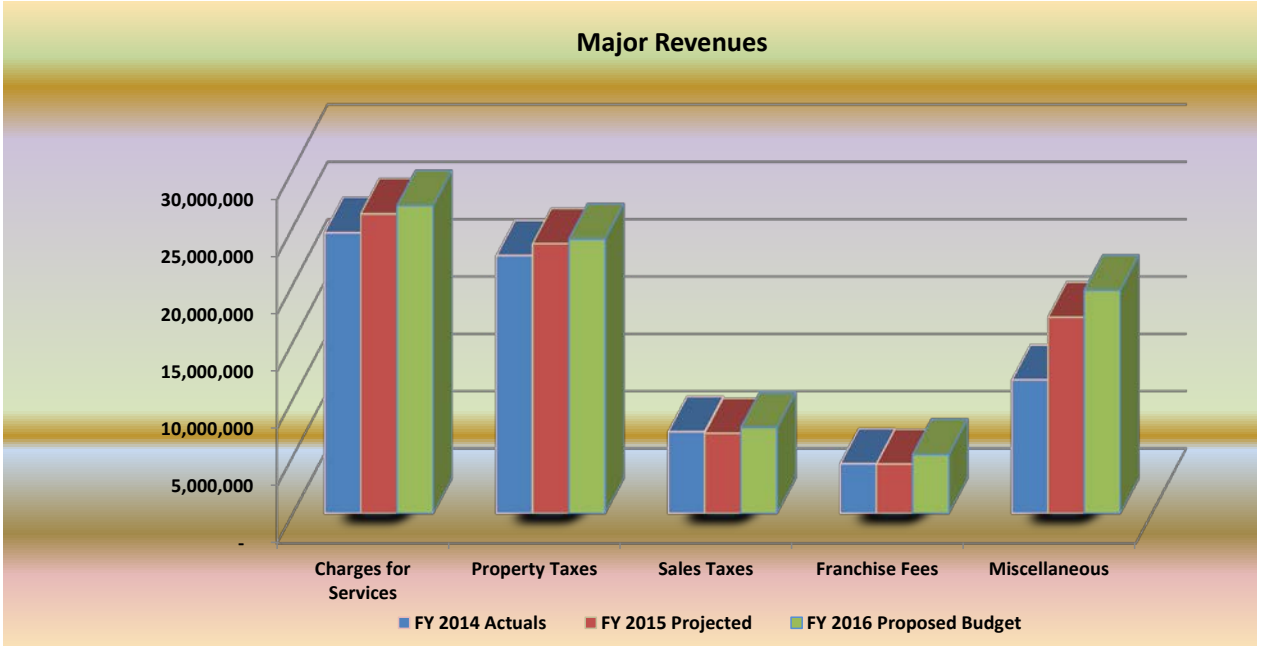
MAJOR REVENUE COMPARISON

ALL FUNDS



	FY 2014 Actuals	FY 2015 Projected	FY 2016 Proposed Budget
Charges for Services	$ 24,519,714	$ 26,151,875	$ 26,876,265
Property Taxes	$ 22,504,782	$ 23,546,846	$ 23,963,756
Sales Taxes	$ 7,129,858	$ 6,975,950	$ 7,489,000
Franchise Fees	$ 4,339,021	$ 4,285,719	$ 5,155,719
Miscellaneous	$ 11,655,902	$ 17,134,192	$ 19,493,801

The first column for each group represents the actual revenues for the FY 2014, the second column represents the budgeted revenues for the FY 2015 and the third column represents the proposed revenues for FY 2016.

FY 2016 Proposed Budget

Charges for services represent 32.38% 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 28.87% 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 .7574 cents per $100 valuation.

Sales Taxes comprise 9.02% 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 6.21% 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.

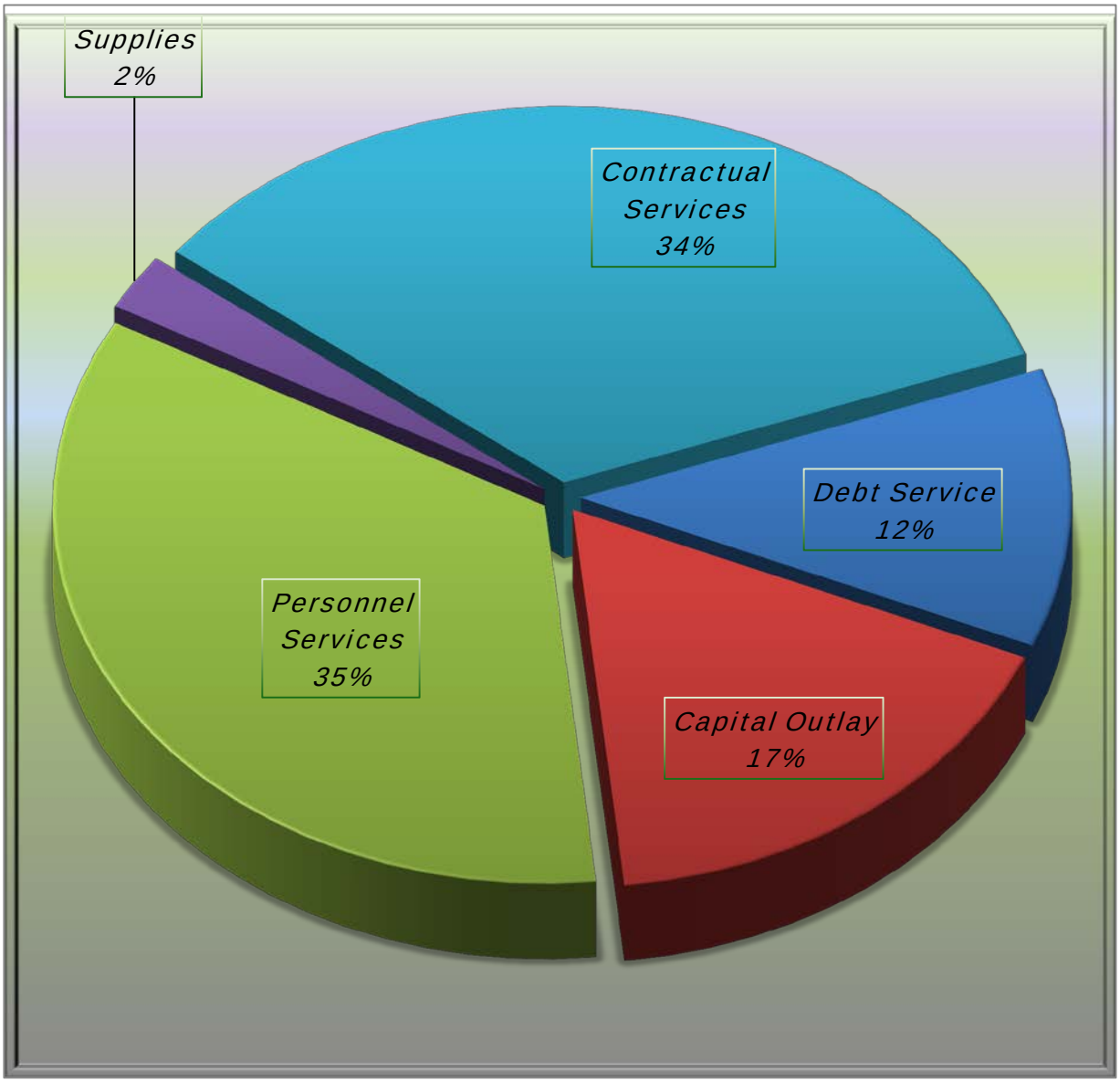
Miscellaneous Revenues represent 23.49% of the total budgeted revenues. This source consist of Licenses and Permits, Intergovernmental revenues, Fines & Forfeitures, Debt proceeds, auction proceeds, Lease income, donations, and various other revenue sources.

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY 2014	Projected FY 2015	Proposed FY 2016
101	GENERAL FUND	$34,118,173	$33,696,224	$34,517,362
102	PEG FUND	$125,646	$115,400	$115,400
108	STABILIZATION FUND-DESOTO	$277,108	$0	$0
111	SW REGIONAL COMM. CENTER FUND	$2,801,690	$2,854,300	$2,935,300
112	CITY JAIL OPERATIONS	$1,040,847	$1,084,930	$1,084,930
118	PARK DEVELOPMENT CORP. FUND	$546,360	$507,600	$508,650
134	SWRCC-STABILIZATION FUND	$0	$0	$100
209	POLICE DEPT.-STATE SEIZED FUND	$5,262	$1,050	$1,050
210	POLICE DEPT.- FED SEIZED FUNDS	$270,371	$40,200	$40,200
213	EMS/FIRE SPECIAL REVENUE FUND	$67	$10,050	$5,050
221	HOTEL OCCUPANCY TAX FUND	$799,083	$708,500	$706,200
222	CLOSED- NANCE FARM FUND	$36	$0	$0
223	YOUTH SPORTS ASSOC-BASEBALL	$33,248	$32,000	$33,248
224	JUVENILE CASE MANAGER FUND	$31,869	$30,150	$30,150
225	MUNICIPAL COURT TECHNOLOGY	$25,660	$25,100	$25,100
226	MUNICIPAL COURT SECURITY FUND	$19,584	$20,250	$20,250
227	RECREATION REVOLVING FUND	$391,644	$339,948	$342,900
228	FIRE TRAINING FUND	$314,820	$340,100	$340,100
229	POLICE GRANT FUND	$7,633	$7,489	$70,479
230	ENERGY MANAGEMENT FUND	$16,343	$0	$0
231	SENIOR CENTER	$10,743	$10,508	$10,608
233	YOUTH SPORTS ASSOC-SOCCER	$26,967	$0	$0
234	POLICE-HOMELAND SECURE GRANT	$0	$0	$0
237	HISTORICAL FOUNDATION	$0	$0	$0
238	YOUTH SPORTS ASSOC-FOOTBALL	$20,341	$22,200	$35,200
239	YOUTH SPORTS ASSOC-BASKETBALL	$23,255	$36,095	$36,100
240	HEALTH FACILITIES DEVEL CORP	$15	$45	$45
241	HOUSING FINANCE CORP	$476	$30	$30
242	INDUSTRIAL DEVEL. AUTHORITY	$23	$50	$50
247	YOUTH SPORTS-GIRLS SOFTBALL	$2,710	$2,250	$2,570
263	CDBG GRANT FUND	$0	$0	$229,784
264	FIRE GRANT FUND	$9,665	$0	$0
305	BOND DEBT SERVICE FUND	$6,905,433	$7,214,869	$7,403,378
347	DEBT SERVICE PARKS DEVELOPMENT	$241	$300	$300
401	FIRE PPE REPLACEMENT	$107	$250	$250
402	FIRE EQUIP. REPLACEMENT FUND	$321	$1,500	$1,500
403	FURNITURE REPLACEMENT FUND	$10	$0	$0
406	COMMAND VEHICLE FIRE	$115	$1,100	$1,100
407	PARK MAINTENANCE	$309	$200	$200
408	POOL MAINTENANCE FUND	$183	$125	$125
409	POLICE EQUIPMENT REPLACE FUND	$48	$250	$250
410	FACILITY MAINTENANCE	$128	$250	$250
412	ELECTRON.EQUIP.REPLACE.FUND	$820	$1,000	$1,000
413	SWRCC-EQUIPMENT REPLACE FUND	$49	$0	$0
417	PARK LAND DEDICATION	$45,701	$35,300	$10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	$77,259	$1,000	$1,000
420	EQUIPMENT REPLACEMENT FUND	$76,725	$1,000	$1,000
467	CLOSED2007 STREET IMPROVEMENTS	$490	$0	$0
486	GENERAL CAPITAL IMPROVEMENTS	$181	$2,032,944	$0
489	STREET IMPROVEMENTS-GO BONDS	$2,259	$2,500	$2,500
490	STREET IMPROVEMENTS-CO BONDS	$3,947	$3,001,000	$4,500,500
502	PUBLIC UTILITY FUND	$16,614,303	$17,556,000	$18,795,047
503	WATER METER REPLACEMENT FUND	$1,379	$1,000	$1,000
504	WATER/SEWER EQUIP REPLACE FUND	$237	$75	$75
508	CIP-WATER & SEWER FUND	$33,104	$8,500	$1,910,000
522	STORM DRAINAGE UTILITY FUND	$1,485,138	$1,492,150	$1,492,150
524	DRAINAGE EQUIP REPLACE FUND	$0	$0	$0
528	DRAINAGE IMPROVEMENTS FUND	$3,255	$2,500	$2,500
552	SANITATION ENTERPRISE FUND	$3,958,974	$4,032,800	$4,088,400
553	SANITATION EQUIP REPLACE FUND	$46	$0	$0
624	LIBRARY REVENUE FUND	$14,774	$12,610	$13,110
702	HELIPORT PROJECT-2011A BONDS	$1,958	$0	$0
705	FIRE STATION IMPROVEMENTS	$0	$1,016,379	$3,150,000
710	PARK IMPROVEMENTS	$0	$1,016,379	$524,750
	TOTAL REVENUES BY FUND	**$70,147,132**	**$77,316,450**	**$82,991,541**

*** Revenues do not include interfund transfers**

City of DeSoto, Texas
Expenditure Summary by Function
All Funds
FY 2015-2016



Total Budgeted Expenditures

$83,734,912

CITY OF DESOTO
BUDGETED EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS - PROPOSED FY 2015-16

Fund No	Fund Name	Personnel Services	Supplies	Service & Professional Fees	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
101	GENERAL FUND	$22,997,492	$1,159,640	$5,358,017	$120,000	$50,473	$5,094,889	**$34,780,511**
102	PEG FUND	$0	$0	$0	$300,000	$0	$0	**$300,000**
103	PAYROLL FUND	$0	$0	$0	$0	$0	$0	**$0**
104	BENEFITS TRUST FUND	$0	$0	$0	$0	$0	$0	**$0**
105	FLEXIBLE SPENDING FUND	$0	$0	$0	$0	$0	$0	**$0**
111	SW REGIONAL COMM. CENTER FUND	$2,141,090	$84,017	$692,891	$0	$0	$143,000	**$3,060,998**
112	CITY JAIL OPERATIONS	$990,673	$18,000	$88,592	$0	$0	$20,500	**$1,117,765**
118	PARK DEVELOPMENT CORP. FUND	$0	$0	$0	$0	$245,475	$461,775	**$707,250**
209	POLICE DEPT.-STATE SEIZED FUND	$0	$0	$400	$0	$0	$0	**$400**
210	POLICE DEPT.- FED SEIZED FUNDS	$0	$93,000	$45,000	$0	$0	$0	**$138,000**
211	CLOSED-POLICE COMMUNITY FUND	$0	$0	$0	$0	$0	$0	**$0**
213	EMS/FIRE SPECIAL REVENUE FUND	$0	$0	$0	$35,000	$0	$0	**$35,000**
221	HOTEL OCCUPANCY TAX FUND	$4,623	$0	$576,562	$0	$0	$140,607	**$721,792**
223	YOUTH SPORTS ASSOC-BASEBALL	$0	$0	$39,551	$0	$0	$0	**$39,551**
224	JUVENILE CASE MANAGER FUND	$53,700	$1,000	$6,794	$0	$0	$0	**$61,494**
225	MUNICIPAL COURT TECHNOLOGY	$0	$4,500	$11,230	$0	$0	$0	**$15,730**
226	MUNICIPAL COURT SECURITY FUND	$4,076	$19,600	$6,571	$0	$0	$50,200	**$80,447**
227	RECREATION REVOLVING FUND	$96,974	$24,900	$231,775	$21,000	$0	$70,000	**$444,649**
228	FIRE TRAINING FUND	$157,915	$45,000	$84,626	$0	$0	$33,300	**$320,841**
229	POLICE GRANT FUND	$49,784	$5,500	$1,500	$0	$0	$0	**$56,784**
230	ENERGY MANAGEMENT FUND	$0	$0	$1,938,000	$0	$0	$0	**$1,938,000**
231	SENIOR CENTER	$0	$0	$10,520	$0	$0	$0	**$10,520**
233	YOUTH SPORTS ASSOC-SOCCER	$0	$0	$0	$0	$0	$0	**$0**
238	YOUTH SPORTS ASSOC-FOOTBALL	$5,470	$0	$28,200	$0	$0	$0	**$33,670**
239	YOUTH SPORTS ASSOC-BASKETBALL	$0	$0	$36,000	$0	$0	$0	**$36,000**
240	HEALTH FACILITIES DEVEL CORP	$0	$100	$0	$0	$0	$0	**$100**
241	HOUSING FINANCE CORP	$0	$0	$20,000	$0	$0	$0	**$20,000**
242	INDUSTRIAL DEVEL. AUTHORITY	$0	$250	$0	$0	$0	$0	**$250**
247	YOUTH SPORTS-GIRLS SOFTBALL	$0	$0	$2,730	$0	$0	$0	**$2,730**
263	CDBG GRANT FUND	$91,402	$8,415	$7,050	$0	$0	$122,817	**$229,684**
264	FIRE GRANT FUND	$0	$0	$0	$0	$0	$0	**$0**
305	BOND DEBT SERVICE FUND	$0	$0	$0	$0	$7,480,296	$26,300	**$7,506,596**
347	DEBT SERVICE PARKS DEVELOPMENT	$0	$0	$0	$0	$214,275	$0	**$214,275**
401	FIRE PPE REPLACEMENT	$0	$12,235	$0	$0	$0	$0	**$12,235**
402	FIRE EQUIP. REPLACEMENT FUND	$0	$64,401	$0	$0	$0	$0	**$64,401**
403	FURNITURE REPLACEMENT FUND	$0	$30,000	$0	$0	$0	$0	**$30,000**
406	COMMAND VEHICLE FIRE	$0	$3,200	$15,000	$0	$0	$0	**$18,200**
407	PARK MAINTENANCE	$0	$24,500	$5,000	$0	$0	$0	**$29,500**
408	POOL MAINTENANCE FUND	$0	$0	$16,400	$0	$0	$0	**$16,400**
409	POLICE EQUIPMENT REPLACE FUND	$0	$108,545	$0	$0	$0	$7,107	**$115,652**
410	FACILITY MAINTENANCE	$0	$0	$441,793	$46,000	$0	$0	**$487,793**
412	ELECTRON.EQUIP.REPLACE.FUND	$0	$109,800	$0	$49,000	$0	$0	**$158,800**
413	SWRCC-EQUIPMENT REPLACE FUND	$0	$10,000	$0	$34,494	$0	$0	**$44,494**
417	PARK LAND DEDICATION	$0	$0	$0	$50,000	$0	$0	**$50,000**
419	CAPITAL IMPR.-OTHER PUBL WKS	$0	$0	$0	$634,689	$0	$0	**$634,689**
420	EQUIPMENT REPLACEMENT FUND	$0	$0	$0	$648,400	$158,374	$0	**$806,774**
486	GENERAL CAPITAL IMPROVEMENTS	$0	$0	$0	$44,870	$0	$0	**$44,870**
489	STREET IMPROVEMENTS-GO BONDS	$0	$0	$0	$95,000	$0	$0	**$95,000**
490	STREET IMPROVEMENTS-CO BONDS	$0	$0	$0	$4,500,000	$50,000	$0	**$4,550,000**
502	PUBLIC UTILITY FUND	$1,930,389	$102,085	$14,295,896	$0	$1,000	$2,191,583	**$18,520,953**
503	WATER METER REPLACEMENT FUND	$0	$0	$667,000	$0	$0	$0	**$667,000**
504	WATER/SEWER EQUIP REPLACE FUND	$0	$50,000	$0	$128,800	$0	$0	**$178,800**
508	CIP-WATER & SEWER FUND	$0	$0	$0	$3,800,000	$1,173,809	$0	**$4,973,809**
522	STORM DRAINAGE UTILITY FUND	$310,009	$11,000	$211,172	$0	$350	$590,521	**$1,123,052**
524	DRAINAGE EQUIP REPLACE FUND	$0	$0	$0	$26,000	$0	$0	**$26,000**
528	DRAINAGE IMPROVEMENTS FUND	$0	$0	$0	$125,000	$439,522	$0	**$564,522**
552	SANITATION ENTERPRISE FUND	$263,445	$34,075	$3,584,150	$0	$0	$84,800	**$3,966,470**
553	SANITATION EQUIP REPLACE FUND	$0	$0	$0	$0	$34,800	$0	**$34,800**
624	LIBRARY REVENUE FUND	$0	$4,500	$5,810	$0	$0	$610	**$10,920**
702	HELIPORT PROJECT-2011A BONDS	$0	$0	$0	$0	$0	$0	**$0**
705	FIRE STATION IMPROVEMENTS	$0	$0	$0	$3,000,000	$150,000	$0	**$3,150,000**
710	PARK IMPROVEMENTS	$0	$0	$0	$500,000	$24,750	$0	**$524,750**
		$29,097,042	**$2,028,263**	**$28,428,230**	**$14,158,253**	**$10,023,124**	**$9,038,009**	**$92,772,921**

CITY OF DESOTO
EXPENDITURE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY 2014	Projected FY 2015	Proposed FY 2016	Planning FY 2017
101	GENERAL FUND	$28,179,219	$29,430,595	$29,685,622	$29,530,696
102	PEG FUND	$35,605	$130,000	$300,000	$0
111	SW REGIONAL COMM. CENTER FUND	$3,208,654	$2,961,014	$2,917,998	$2,941,518
112	CITY JAIL OPERATIONS	$971,221	$1,084,555	$1,097,265	$1,110,375
118	PARK DEVELOPMENT CORP. FUND	$243,641	$242,050	$245,475	$245,475
209	POLICE DEPT.-STATE SEIZED FUND	$4,341	$1,000	$400	$200
210	POLICE DEPT.- FED SEIZED FUNDS	$107,291	$100,000	$138,000	$40,000
211	CLOSED-POLICE COMMUNITY FUND	$10,848	$0	$0	$10,000
213	EMS/FIRE SPECIAL REVENUE FUND	$0	$10,000	$35,000	$1,500
221	HOTEL OCCUPANCY TAX FUND	$413,809	$506,737	$581,185	$577,800
222	CLOSED- NANCE FARM FUND	$0	$0	$0	$0
223	YOUTH SPORTS ASSOC-BASEBALL	$31,902	$31,902	$39,551	$33,248
224	JUVENILE CASE MANAGER FUND	$23,636	$26,477	$61,494	$62,254
225	MUNICIPAL COURT TECHNOLOGY	$10,810	$15,111	$15,730	$11,000
226	MUNICIPAL COURT SECURITY FUND	$30,303	$20,620	$30,247	$23,542
227	RECREATION REVOLVING FUND	$321,199	$355,512	$374,649	$386,151
228	FIRE TRAINING FUND	$242,398	$280,173	$287,541	$288,168
229	POLICE GRANT FUND	$15,813	$9,120	$56,784	$70,507
230	ENERGY MANAGEMENT FUND	$2,122,254	$2,178,020	$1,938,000	$1,938,000
231	SENIOR CENTER	$12,315	$9,250	$10,520	$10,915
233	YOUTH SPORTS ASSOC-SOCCER	$36,469	$7,916	$0	$0
234	POLICE-HOMELAND SECURE GRANT	$0	$0	$0	$0
237	HISTORICAL FOUNDATION	$0	$0	$0	$0
238	YOUTH SPORTS ASSOC-FOOTBALL	$21,267	$37,529	$33,670	$33,724
239	YOUTH SPORTS ASSOC-BASKETBALL	$22,465	$35,000	$36,000	$36,000
240	HEALTH FACILITIES DEVEL CORP	$0	$100	$100	$100
241	HOUSING FINANCE CORP	$19,466	$20,000	$20,000	$20,000
242	INDUSTRIAL DEVEL. AUTHORITY	$0	$250	$250	$250
247	YOUTH SPORTS-GIRLS SOFTBALL	$2,214	$2,215	$2,730	$2,570
270	CLOSED-CANDLE MEADOW PID	$0	$0	$0	$0
263	CDBG GRANT FUND	$0	$0	$106,867	$103,573
264	FIRE GRANT FUND	$8,124	$0	$0	$0
305	BOND DEBT SERVICE FUND	$6,976,227	$7,001,500	$7,480,296	$7,510,296
347	DEBT SERVICE PARKS DEVELOPMENT	$213,600	$214,150	$214,275	$214,275
401	FIRE PPE REPLACEMENT	$79,518	$11,867	$12,235	$12,000
402	FIRE EQUIP. REPLACEMENT FUND	$19,632	$68,000	$64,401	$64,401
403	FURNITURE REPLACEMENT FUND	$21,969	$30,000	$30,000	$30,000
406	COMMAND VEHICLE FIRE	$245	$14,700	$18,200	$14,700
407	PARK MAINTENANCE	$52,768	$10,000	$29,500	$29,500
408	POOL MAINTENANCE FUND	$7,664	$86,500	$16,400	$16,400
409	POLICE EQUIPMENT REPLACE FUND	$84,182	$109,449	$108,545	$113,282
410	FACILITY MAINTENANCE	$311,606	$430,200	$487,793	$441,793
412	ELECTRON.EQUIP.REPLACE.FUND	$389,974	$157,000	$158,800	$263,400
417	PARK LAND DEDICATION	$9,000	$62,849	$50,000	$25,000
419	CAPITAL IMPR.-OTHER PUBL WKS	$720,955	$342,068	$634,689	$704,689
420	EQUIPMENT REPLACEMENT FUND	$543,427	$719,200	$806,774	$1,258,763
467	CLOSED2007 STREET IMPROVEMENTS	$53,377	$0	$0	$0
486	GENERAL FUND CAPITAL IMPROV	$129,303	$301,796	$44,870	$35,000
489	STREET IMPROVEMENTS-GO BONDS	$1,625,855	$530,000	$95,000	$0
490	STREET IMPROVEMENTS-CO BONDS	$680,818	$831,000	$4,550,000	$5,050,000
502	PUBLIC UTILITY FUND	$13,618,588	$15,437,917	$16,329,370	$16,503,732
503	WATER METER REPLACEMENT FUND	$1,233,269	$467,000	$667,000	$699,000
504	WATER/SEWER EQUIP REPLACE FUND	$25,743	$280,300	$178,800	$75,600
508	CIP-WATER & SEWER FUND	$2,727,501	$2,326,687	$4,973,809	$5,689,809
522	STORM DRAINAGE UTILITY FUND	$438,477	$499,545	$532,531	$536,681
524	DRAINAGE EQUIP REPLACE FUND	$0	$0	$26,000	$55,000
528	DRAINAGE IMPROVEMENTS FUND	$1,144,530	$964,333	$564,522	$1,227,569
552	SANITATION ENTERPRISE FUND	$3,675,564	$3,754,680	$3,881,670	$3,947,052
553	SANITATION EQUIP REPLACE FUND	$120,160	$34,800	$34,800	$150,000
624	LIBRARY REVENUE FUND	$8,790	$10,910	$10,310	$10,310
702	HELIPORT PROJECT-2011A BONDS	$273,316	$1,200	$0	$0
705	FIRE STATION IMPROVEMENTS	$0	$1,016,359	$3,150,000	$1,050,000
710	PARK IMPROVEMENTS	$0	$1,016,359	$524,750	$0
	TOTAL EXPENDITURES BY FUND	**$71,281,320**	**$74,277,855**	**$83,734,912**	**$83,220,818**

*** Expenditures do not include interfund transfers**

NOTES

NOTES

GENERAL

FUND

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DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL

Year: 2015

Jurisdiction: City of DESOTO

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	$3,481,062,250
Taxable Value of all Real & Business Personal Property	$3,130,445,607

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	**Taxable Value**
Values under protest as determined by the Appraisal District**	$99,159,680	$97,984,781
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	$69,530,087	$68,589,347
Freeport Estimated Loss		$0
Estimated Net Taxable		$68,589,347

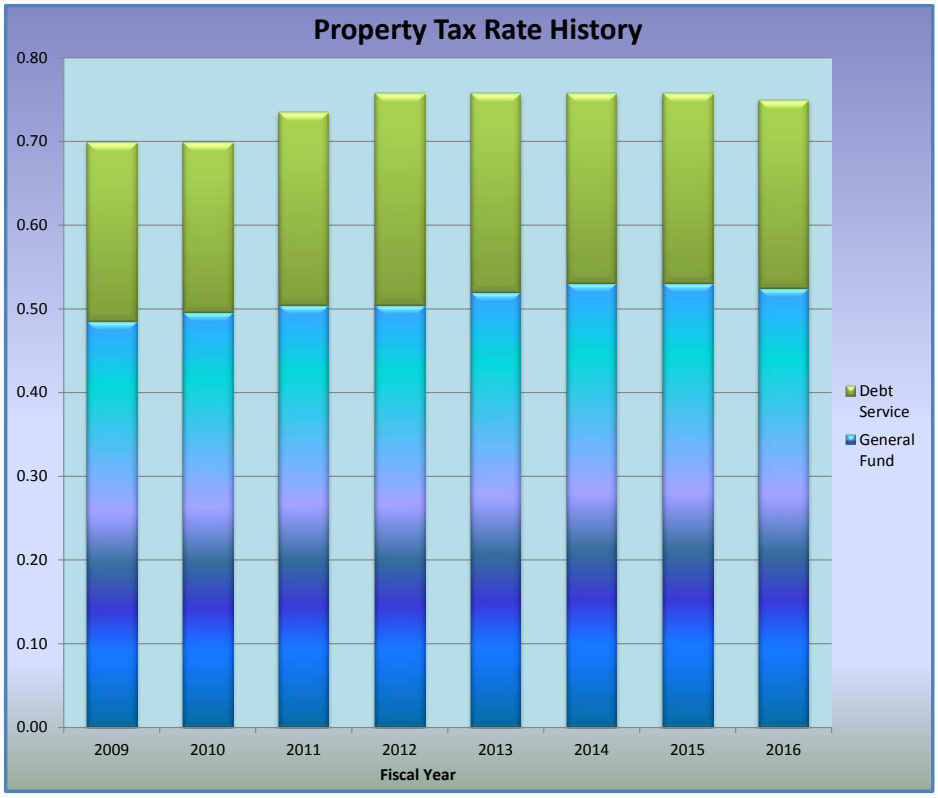
I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 23th day of July, 2015 .

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	$73,461,120
**Value of Disputed New Construction in Protested Market Value Above	$0

2949 N Stemmons Fwy, Dallas, TX 75247-6195 (214) 631-0520



	Fiscal Yr	General Fund	Debt Service	Total
	2009	0.48592	0.21380	0.69972
	2010	0.49592	0.20381	0.69973
	2011	0.50492	0.23020	0.73512
	2012	0.50490	0.25250	0.75740
	2013	0.51990	0.23750	0.75740
	2014	0.53030	0.22710	0.75740
	2015	0.53030	0.22710	0.75740
Proposed	**2016**	**0.52490**	**0.22500**	**0.74990**

The General Fund Proposed FY 2016 tax rate of 52.49 cents per $100 valuation for Maintenance and Operations will decrease by .54 cents per $100 valuation when compared to the FY 2015 tax rate. The Debt Service Fund Proposed FY 2016 tax rate of 22.50 cents per $100 valuation for principal and interest payments on bonded debt will also decrease by .21 cents per $100 valuation as compared to the FY 2015 tax rate for FY 2016.

CITY OF DESOTO

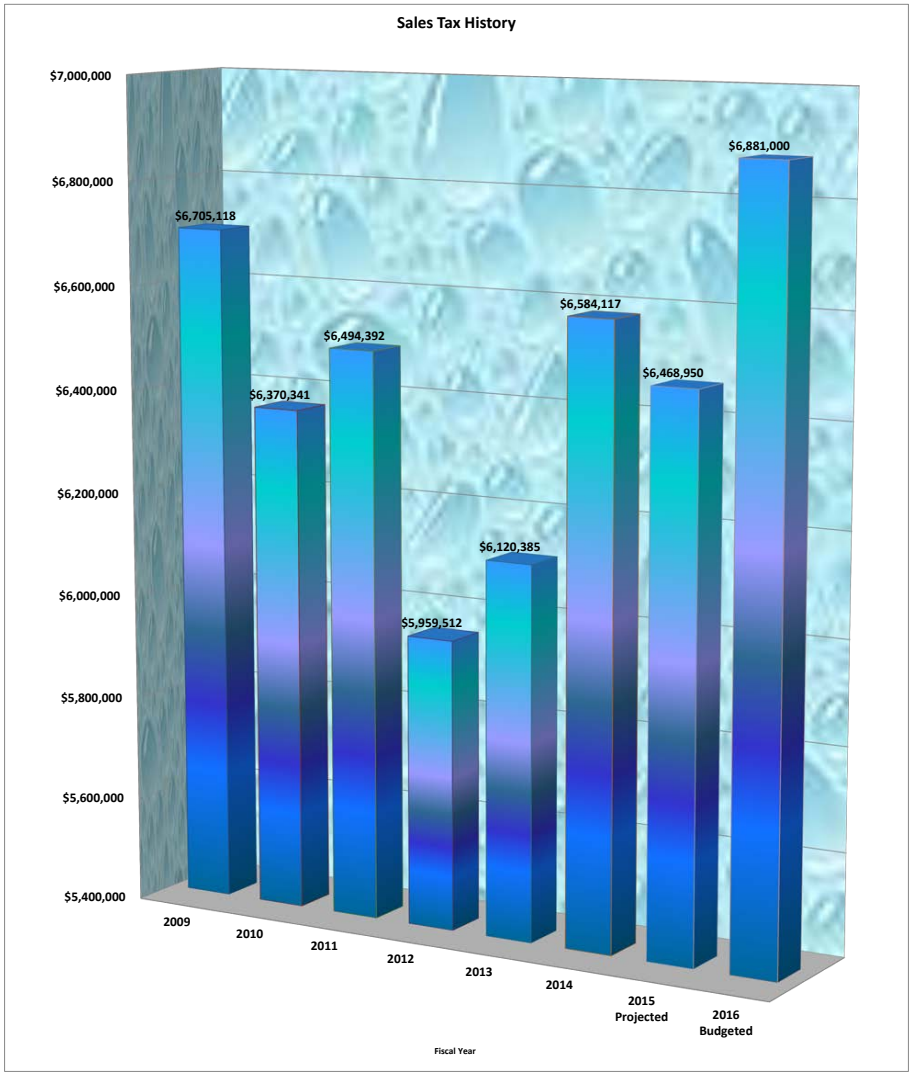
HISTORICAL TAXABLE PROPERTY VALUES AND TAX RATES

REVENUE FOR FY	DCAD CERTIFIED TAXABLE VALUE	TAXABLE VALUE USED TO CALCULATE BUDGET	REVENUE PER 1 CENT	PROPERTY TAX RATES Operating (O&M)	DEBT SERVICE (I&S)	TOTAL RATE
2006	$ 2,626,493,353	$ 2,626,493,353	$ 262,649	0.47592	0.20907	**0.68499**
2007	2,727,540,640	2,727,540,640	272,754	0.48592	0.21243	**0.69835**
2008	2,959,555,830	2,959,555,830	295,956	0.48592	0.22381	**0.70973**
2009	3,064,485,872	2,956,396,092	306,449	0.48592	0.21381	**0.69973**
2010	2,938,727,244	2,938,727,244	293,873	0.49592	0.20381	**0.69973**
2011	2,810,329,891	2,810,329,891	281,033	0.50492	0.23020	**0.73512**
2012	2,795,486,741	2,795,486,741	279,549	0.50490	0.25250	**0.75740**
2013	2,779,938,575	2,779,938,575	277,994	0.51990	0.23750	**0.75740**
2014	2,877,357,291	2,880,797,042	287,736	0.53030	0.22710	**0.75740**
2015	3,017,996,030	3,017,996,030	301,800	0.53030	0.22710	**0.75740**
2016	3,130,445,607	3,130,445,607	313,045 *	0.52490	0.22500	**0.74990**

* Proposed rates for proposed FY

DeSoto Property Tax Values/Rate Scenarios

Tax Year	TAV % increase	Home Values	Prop. Tax Rate	City Prop Taxes
Tax Yr 2013 Value		$ 150,000.00	$ 0.7574	$ 1,136.10
Tax Yr 2014 Value	4.89%	$ 157,335.00	$ 0.7574	$ 1,191.66
Tax Yr 2015 Value	3.73%	$ 163,203.60	$ 0.7574	$ 1,236.10
Tax Yr 2015 Value	3.73%	**$ 163,203.60**	**$ 0.7499**	**$ 1,223.86**
Tax Yr 2013 Value		$ 200,000.00	$ 0.7574	$ 1,514.80
Tax Yr 2014 Value	4.89%	$ 209,780.00	$ 0.7574	$ 1,588.87
Tax Yr 2015 Value	3.73%	$ 217,604.79	$ 0.7574	$ 1,648.14
Tax Yr 2015 Value	3.73%	**$ 217,604.79**	**$ 0.7499**	**$ 1,631.82**



Fiscal Year	Sales Tax
2009	$ 6,705,118
2010	$ 6,370,341
2011	$ 6,494,392
2012	$ 5,959,512
2013	$ 6,120,385
2014	$ 6,584,117
2015 Projected	$ 6,468,950
2016 Budgeted	$ 6,881,000

NOTES

CITY OF DESOTO

GENERAL FUND
101 - 102
SUMMARY

LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
FUND BALANCE-BEGINNING	**$8,468,955**	**$10,423,681**	**$10,423,681**	**$9,676,194**	**$ 9,264,745**
REVENUES					
PROPERTY TAXES	$15,959,378	$16,692,977	$16,692,977	$16,920,253	$17,244,087
FRANCHISE FEES	$4,339,021	$4,265,719	$4,285,719	$4,005,719	$4,006,719
SALES TAXES	$6,584,117	$5,896,000	$6,468,950	$6,981,000	$7,131,000
LICENSES & PERMITS	$1,248,422	$877,650	$897,650	$904,150	$904,150
ADMINISTRATIVE FEE REIMBURSEMENTS	$1,871,837	$1,871,837	$1,871,837	$1,871,837	$1,871,837
FINES & FORFEITURES	$1,444,240	$1,109,000	$1,210,000	$1,395,000	$1,390,000
INTERGOVERNMENTAL	$514,680	$559,458	$551,046	$444,807	$444,807
INTEREST REVENUES	$38,486	$50,000	$50,400	$45,400	$50,300
CHARGES FOR SERVICES	$1,423,050	$1,166,000	$1,197,000	$1,478,000	$1,478,000
RECREATION FEES	$254,776	$244,750	$244,000	$244,550	$245,750
MISCELLANEOUS	$565,812	$343,200	$342,045	$342,046	$342,046
INTERFUND TRANSFERS	$130,853	$47,117	$66,080	$36,300	$36,300
SOURCES	**$34,374,672**	**$33,123,708**	**$33,877,704**	**$34,669,062**	**$35,144,996**
TOTAL AVAILABLE RESOURCES	**$ 42,843,627**	**$ 43,547,389**	**$ 44,301,385**	**$ 44,345,256**	**$44,409,741**
APPROPRIATIONS					
PERSONNEL	$21,239,634	$22,319,912	$22,320,512	$22,997,492	$23,176,961
SUPPLIES	$999,329	$1,066,259	$1,027,322	$1,159,640	$1,143,988
SERVICES & PROFESSIONAL FEES	$5,485,868	$5,404,308	$5,443,588	$5,090,192	$5,076,774
CAPITAL OUTLAY	$49,926	$158,821	$130,000	$330,000	$70,000
TRANSFERS TO OTHER FUNDS	$3,705,122	$4,014,596	$4,014,596	$4,344,889	$5,074,783
DEBT SERVICE	$51,173	$51,673	$51,673	$50,473	$50,473
OPERATING EXPENDITURES	**$31,531,051**	**$33,015,569**	**$32,987,691**	**$33,972,686**	**$34,592,979**
USES OF FUND BALANCE					
FICA EXP.-EMPLOYER	$1,478	$0	$0	$0	$0
WORKER'S COMPENSATION	$138	$0	$0	$0	$0
TMRS-EMPLOYER	$562	$0	$0	$0	$0
REPAIR & MAINTENANCE	$0	$0	$0	$60,000	$0
CONSULTANT SERVICES	$8,383	$0	$0	$167,000	$0
LIGHTING OF STREET SIGNS	$33,188	$0	$0	$0	$0
SUMMER INTERN PROGRAM	$18,882	$20,000	$20,000	$12,500	$12,500
ECONOMIC INCENTIVES	$106,305	$200,000	$200,000	$0	$0
BUSINESS GRANTS	$0	$17,500	$17,500	$28,325	$0
OTHER CONTRACTUAL SERVICES	$0	$0	$60,000	$0	$0
COMPREHENSIVE PLAN	$45,478	$50,000	$50,000	$0	$0
CHRISTMAS EXPENSES	$19,442	$0	$0	$0	$0
SUMMER YOUTH PROGRAM	$438	$0	$0	$0	$0
FIREWORKS EXPENSES	$18,500	$0	$0	$0	$0
CAPITAL OUTLAY	$136,102	$185,000	$185,000	$90,000	$0
STREET INFRASTRUCTURE IMPROVES	$0	$55,000	$55,000	$0	$0
TRANS TO 412 ELECTRONIC EQUIP	$0	$0	$500,000	$500,000	$500,000
TRANS TO 108-STABILIZATION FD	$500,000	$450,000	$550,000	$250,000	$250,000
TOTAL USES OF FUND BALANCE	**$888,896**	**$977,500**	**$1,637,500**	**$1,107,825**	**$762,500**
TOTAL APPROPRIATIONS	**$32,419,946**	**$33,993,069**	**$34,625,191**	**$35,080,511**	**$35,355,479**
FUND BALANCE-ENDING	**$10,423,681**	**$9,554,320**	**$9,676,194**	**$9,264,745**	**$9,054,262**
Reserve Requirement - 60 days of Expenditures	**5,183,186**	**5,427,217**	**5,422,634**	**5,584,551**	**5,686,517**
Reserve Requirement %	**16%**	**16%**	**16%**	**16%**	**16%**
Amount over/(under) Reserve Requirement	**5,240,494**	**4,127,103**	**4,253,560**	**3,680,194**	**3,367,745**
Actual # days covered	**121**	**106**	**107**	**100**	**96**
Actual Total Reserve %	33%	29%	29%	27%	26%

CITY OF DESOTO
GENERAL FUND
101 - 102
REVENUES BY CATEGORY

OBJ.	LINE ITEM REVENUES	ACTUALS FY 2014	BUDGET FY 2015	PROJECTED FY 2015	PROPOSED FY 2016	PLANNING FY 2017
42020	FRANCHISE-ELECTRIC UTILITIES	$1,476,742	$1,465,000	$1,465,000	$1,465,000	$1,465,000
42160	FRANCHISE-NATURAL GAS UTILITY	$510,017	$450,000	$450,000	$450,000	$450,000
42210	FRANCHISE-TELPHONE UTILITIES	$251,850	$260,000	$260,000	$250,000	$250,000
42310	FRANCHISE-CABLE TELEVISION	$751,148	$625,000	$645,000	$735,000	$736,000
42410	FRANCHISE-W & S UTILITIES(502)	$962,290	$1,105,719	$1,105,719	$1,105,719	$1,105,719
42520	E911 REVENUE-DESOTO	$386,974	$360,000	$360,000	$0	$0
	FRANCHISE FEES	**$4,339,021**	**$4,265,719**	**$4,285,719**	**$4,005,719**	**$4,006,719**
41010	CURRENT TAXES	$15,003,519	$15,719,433	$15,719,433	$16,191,709	$16,515,543
41030	PROPERTY TAX CONTRA	$0	$0	$0	($200,000)	($200,000)
41110	PAYMENT IN LIEU OF PROP. TAXES	$688,544	$688,544	$688,544	$688,544	$688,544
41210	DELINQUENT TAXES	$152,850	$165,000	$165,000	$140,000	$140,000
41310	PENALTIES & INTEREST	$114,464	$120,000	$120,000	$100,000	$100,000
	PROPERTY TAXES	**$15,959,378**	**$16,692,977**	**$16,692,977**	**$16,920,253**	**$17,244,087**
42610	SALES TAX	$4,365,924	$3,890,000	$5,365,950	$5,600,000	$5,750,000
42615	SALES TAX CONTRA	$0	$0	($1,118,000)	($1,300,000)	($1,400,000)
42620	MIXED DRINK TAX	$35,231	$31,000	$31,000	$31,000	$31,000
42650	SALES TAX FOR PROP TAX REDUCT.	$2,182,962	$1,975,000	$2,190,000	$2,650,000	$2,750,000
	SALES TAX	**$6,584,117**	**$5,896,000**	**$6,468,950**	**$6,981,000**	**$7,131,000**
43030	BUILDING PERMITS	$907,840	$650,000	$670,000	$650,000	$650,000
43075	DEVELOPMENT PERMIT FEES	$166,576	$60,000	$60,000	$60,000	$60,000
43150	BEVERAGE PERMITS & FEES	$270	$150	$150	$150	$150
43210	ALARM PERMITS REVENUE	$152,737	$150,000	$150,000	$180,000	$180,000
43255	ZONING & APPLICATION FEES	$20,999	$17,500	$17,500	$14,000	$14,000
	LICENSES & PERMITS	**$1,248,422**	**$877,650**	**$897,650**	**$904,150**	**$904,150**
49502	REIMB-ADMIN COST FROM 502 W/S	$1,269,164	$1,269,164	$1,269,164	$1,269,164	$1,269,164
49522	REIMB-ADMIN COST FROM 522 DRNG	$102,673	$102,673	$102,673	$102,673	$102,673
49552	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**
44040	FINES & FEES MUNICIPAL COURT	$1,331,014	$1,004,000	$1,100,000	$1,300,000	$1,300,000
44045	E-FEE MUNICIPAL COURT	$590	$0	$0	$0	$0
44250	COURT TAX RETAINAGE	$50,173	$48,000	$48,000	$50,000	$50,000
44510	VEHICLE STORAGE & IMP FEES	$25,860	$15,000	$20,000	$20,000	$15,000
44600	LIBRARY FINES	$36,503	$42,000	$42,000	$25,000	$25,000
	FINES & FORFEITURES	**$1,444,240**	**$1,109,000**	**$1,210,000**	**$1,395,000**	**$1,390,000**
40090	INTERGOVERNMENTAL REVENUE	$47,198	$65,419	$57,007	$57,007	$57,007
40800	INTERGOVERNMENTAL REIMBURSE	$99,905	$91,800	$91,800	$91,800	$91,800
40801	INTERGOV'T REIMBURSE-LIBRARY	$7,500	$0	$0	$0	$0
40802	INTERGOV'T REIMBURSE-COURT	$23,400	$26,000	$26,000	$26,000	$26,000
40806	INTERGOV'T REIMBURSE-CDBG GRNT	$59,626	$106,239	$106,239	$0	$0
40810	INTERGOVT-DESOTO ISD	$277,052	$270,000	$270,000	$270,000	$270,000
	INTERGOVERNMENTAL	**$514,680**	**$559,458**	**$551,046**	**$444,807**	**$444,807**

REVENUES BY CATEGORY

OBJ.	LINE ITEM REVENUES	ACTUALS FY 2014	BUDGET FY 2015	PROJECTED FY 2015	PROPOSED FY 2016	PLANNING FY 2017
46060	INTEREST REVENUE	$44,168	$50,000	$50,000	**$45,400**	**$50,300**
46615	NET(INC)/DEC FMV-INVESTMENTS	($5,682)	$0	$0	**$0**	**$0**
	INTEREST/FMV REVENUE	**$38,486**	**$50,000**	**$50,000**	**$45,400**	**$50,300**
45040	FIRE & AMBULANCE RUNS	$24,700	$18,000	$18,000	$20,000	$20,000
45042	AMBULANCE SERVICE CHARGE	$1,210,231	$975,000	$1,001,000	$1,280,000	$1,280,000
45045	FIRE PREVENTION INSPECTIONS	$15,881	$6,000	$6,000	$7,500	$7,500
45046	LIBRARY USAGE FEES	$376	$0	$0	$0	$0
45048	LIBRARY INTERNET PRINTING	$9,716	$10,000	$10,000	$10,000	$10,000
45050	MOWING REVENUE	$115,713	$105,000	$110,000	$110,000	$110,000
45052	HEALTH INSPECTIONS	$46,414	$50,000	$50,000	$50,000	$50,000
45095	NSF COLL. & SERVICE FEES	$20	$0	$0	$0	$0
45210	MAPS & PUBLICATIONS	$0	$2,000	$2,000	$500	$500
	CHARGES FOR SERVICES	**$1,423,050**	**$1,166,000**	**$1,197,000**	**$1,478,000**	**$1,478,000**
45500	PAVILION RENTAL	$12,850	$9,000	$9,000	$10,000	$10,000
45501	LINEN SERVICE FEES	$8,672	$7,500	$7,500	$7,500	$7,500
45537	RECREATION ID CARDS	$0	$750	$0	$750	$750
45545	POOL RENTALS	$7,560	$10,200	$10,200	$10,200	$10,200
45560	SWIM LESSONS	$21,450	$23,200	$23,200	$22,000	$23,200
45620	CONCESSION REVENUE	$2,001	$2,600	$2,600	$2,600	$2,600
45635	SWIM POOL DAILY ADMISSION	$50,275	$48,000	$48,000	$48,000	$48,000
45640	CIVIC CENTER REVENUES	$134,270	$125,000	$125,000	$125,000	$125,000
45662	GRIMES PARK FACILITY REVENUE	$0	$3,500	$3,500	$3,500	$3,500
45695	RECREATION PASSES	$17,698	$15,000	$15,000	$15,000	$15,000
	RECREATION FEES	**$254,776**	**$244,750**	**$244,000**	**$244,550**	**$245,750**
48150	DONATIONS/SPONSORSHIPS	$4,007	$0	$0	$0	$0
48280	CONTRIBUTIONS-USP	$12,710	$13,000	$11,845	$11,846	$11,846
49105	MISC REVENUE-INSURANCE REFUND	$275,180	$0	$0	$0	$0
49106	MISC REVENUE-INSURANCE REIMBUR	$75,323	$50,000	$50,000	$50,000	$50,000
49110	MISCELLANEOUS REVENUE	$41,614	$75,000	$75,000	$75,000	$75,000
49111	FINANCE ADMIN FEE-111 SWRCC	$29,700	$27,000	$27,000	$27,000	$27,000
49190	FILING FEE FOR CANDIDATES	$0	$200	$200	$200	$200
49192	OPEN RECORDS REVENUE	$4	$0	$0	$0	$0
49430	REVENUE FROM LEASE/RENT	$91,088	$88,000	$88,000	$88,000	$88,000
49670	AUCTION PROCEEDS	$36,185	$90,000	$90,000	$90,000	$90,000
49750	REBATE FROM UTILITIES	$0	$0	$0	$0	$0
	MISCELLANEOUS	**$565,812**	**$343,200**	**$342,045**	**$342,046**	**$342,046**
47222	TRANS FROM 222-NANCE FARM	$20,853	$0	$0	$0	$0
47226	TRANS FROM 226-COURT SECURITY	$10,000	$10,000	$10,000	$10,000	$10,000
47228	TRANS FROM 228-FIRE TRAINING	$0	$11,037	$30,000	$0	$0
47305	TRANS FROM 305-DEBT SERVICE	$0	$26,080	$26,080	$26,300	$26,300
47420	TRANS FROM 420 EQUIP REPLACE	$100,000	$0	$0	$0	$0
	INTERFUND TRANSFERS	**$130,853**	**$47,117**	**$66,080**	**$36,300**	**$36,300**
	TOTAL REVENUES	**$34,374,672**	**$33,123,708**	**$33,877,304**	**$34,669,062**	**$35,144,996**

CITY OF DESOTO

GENERAL FUND
101 - 102

EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	$198,506	$240,931	$240,931	$249,402	$239,682
RECORDS MANAGEMENT	$53,014	$60,394	$60,394	$61,610	$62,373
CITY MANAGER'S OFFICE	$571,337	$545,076	$555,545	$555,908	$555,474
COMM INITIATIVES	$174,655	$211,459	$211,459	$214,976	$217,276
ENVIRONMENTAL HEALTH	$105,072	$111,513	$110,387	$139,090	$114,352
ACTION CENTER	$131,459	$159,465	$158,115	$150,919	$155,470
FACILITY MAINTENANCE	$0	$0	$0	$0	$0
TOTAL	**$1,234,043**	**$1,328,838**	**$1,336,831**	**$1,371,905**	**$1,344,627**
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	$879,172	$987,925	$987,925	$1,001,549	$982,380
PURCHASING	$157,627	$143,358	$140,758	$149,312	$150,581
TOTAL	**$1,036,799**	**$1,131,283**	**$1,128,683**	**$1,150,861**	**$1,132,961**
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	$513,782	$548,831	$548,831	$555,949	$600,374
BUILDING INSPECTIONS	$328,364	$303,577	$303,527	$460,005	$462,614
PLANNING & ZONING	$201,049	$249,059	$246,592	$251,200	$253,307
STREET MAINTENANCE	$1,822,898	$1,944,878	$1,926,328	$2,577,292	$2,681,949
EQUIPMENT SERVICES	$780,596	$789,654	$728,504	$831,141	$849,653
FACILITY MANAGEMENT SERVICES	$1,489,081	$1,684,553	$1,684,553	$1,633,152	$1,614,823
TOTAL	**$5,135,770**	**$5,520,552**	**$5,438,335**	**$6,308,739**	**$6,462,720**
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	$1,340,459	$1,354,592	$1,354,592	$1,389,814	$1,591,055
SENIOR CENTER	$187,600	$245,709	$245,709	$245,489	$326,640
RECREATION & CIVIC CENTER	$692,583	$801,177	$801,177	$900,363	$904,398
SEASONAL PROGRAMS	$48,509	$75,000	$75,000	$75,000	$75,000
AQUATICS	$114,886	$150,602	$150,602	$159,786	$160,985
TOTAL	**$2,384,038**	**$2,627,080**	**$2,627,080**	**$2,770,452**	**$3,058,078**
POLICE DEPARTMENT					
POLICE OPERATIONS	$7,609,406	$7,709,338	$7,707,888	$8,145,881	$8,362,751
ANIMAL CONTROL	$376,671	$362,922	$362,922	$387,976	$388,372
CODE ENFORCEMENT	$271,310	$298,788	$298,788	$282,607	$312,136
SCHOOL RESOURCE OFFICERS	$466,974	$433,721	$433,721	$435,264	$480,237
TOTAL	**$8,724,361**	**$8,804,769**	**$8,803,319**	**$9,251,728**	**$9,543,496**
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	$6,687,809	$7,081,110	$7,091,960	$7,508,532	$7,729,316
FIRE PREVENTION	$107,372	$129,816	$129,816	$15,290	$15,290
TOTAL	**$6,795,180**	**$7,210,926**	**$7,221,776**	**$7,523,822**	**$7,744,606**
MUNICIPAL COURT	**$476,953**	**$523,516**	**$577,316**	**$545,139**	**$609,466**
LIBRARY SERVICES	**$887,534**	**$975,820**	**$967,408**	**$1,017,432**	**$1,037,352**
INFORMATION TECH SERVICES	**$766,835**	**$908,457**	**$902,703**	**$900,188**	**$924,259**
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	$388,240	$452,213	$452,125	$482,227	$491,221
CIVIL SERVICE	$72,732	$80,565	$80,565	$82,943	$82,943
TOTAL	**$460,972**	**$532,778**	**$532,690**	**$565,170**	**$574,164**
NONDEPARTMENTAL	**$3,628,566**	**$3,451,550**	**$3,451,550**	**$2,567,250**	**$2,161,250**
OPERATING EXPENDITURES	**$31,531,051**	**$33,015,569**	**$32,987,691**	**$33,972,686**	**$34,592,979**
USE OF FUND BALANCE	**$888,896**	**$977,500**	**$1,637,500**	**$1,107,825**	**$762,500**
TOTAL EXPENDITURES	**$32,419,946**	**$33,993,069**	**$34,625,191**	**$35,080,511**	**$35,355,479**

NOTES

CITY OF DESOTO

FUND	DEPARTMENT	
GENERAL FUND	GENERAL ADMINISTRATION	ALL PROGRAMS
101	1	

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$73,137	$94,235	$94,235	$103,743	$106,938
51050	FICA EXP.-EMPLOYER	$49,175	$55,718	$55,718	$56,228	$56,645
51080	WORKER'S COMPENSATION	$1,108	$1,047	$1,047	$671	$675
51110	TMRS-EMPLOYER	$92,797	$91,363	$91,363	$87,294	$86,843
51470	SALARIES	$754,521	$766,451	$766,451	$772,785	$777,862
51590	CERTIFICATION PAY	$2,913	$3,000	$3,000	$3,000	$3,000
51650	LONGEVITY PAY	$4,772	$5,264	$5,264	$5,624	$6,056
51770	AUTO ALLOWANCE	$13,200	$13,200	$13,200	$13,200	$13,200
51800	DEFERRED COMPENSATION	$0	$24,605	$24,605	$24,605	$24,605
	PERSONNEL	**$991,622**	**$1,054,883**	**$1,054,883**	**$1,067,150**	**$1,075,824**
53040	OTHER EQUIPMENT	$4,461	$7,000	$7,000	$7,000	$7,000
53340	OFFICE SUPPLIES/EQUIPMENT	$5,138	$7,271	$5,532	$6,071	$6,119
53360	CHEMICALS, MEDICINE & LAB SUP	$12	$345	$300	$545	$545
53520	FURNITURE & FIXTURES	$0	$1,000	$1,000	$1,000	$2,000
53640	CLOTHING	$15	$50	$50	$50	$50
53800	PROGRAM FOOD & REFRESHMENTS	$11,506	$12,540	$12,840	$12,740	$12,740
	SUPPLIES	**$21,132**	**$28,206**	**$26,722**	**$27,406**	**$28,454**
52230	POSTAGE	$27,252	$41,350	$40,000	$32,000	$35,000
54050	REPAIR & MAINTENANCE	$190	$340	$240	$340	$340
55090	PROFESSIONAL SERVICES	$18,639	$19,604	$23,104	$17,104	$17,104
55120	ADVERTISING	$2,209	$2,200	$2,200	$2,200	$2,200
55125	PRINTING & BINDING	$17,994	$22,371	$18,721	$28,867	$28,867
55170	RENTALS-BLDG LAND & SPACE	$179	$200	$200	$200	$200
55195	ANNUAL AWARDS	$2,692	$5,430	$5,430	$5,430	$5,430
55200	CIVIC ACADEMY	$1,937	$3,100	$3,100	$2,500	$2,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$32,287	$41,956	$40,889	$40,460	$40,460
55235	TRAINING AND TRAVEL EXPENSES	$46,938	$53,300	$57,050	$59,050	$55,050
55240	ELECTION EXPENSE	$8,518	$18,700	$20,000	$30,000	$20,000
55415	OTHER CONTRACTUAL SERVICES	$31,411	$2,280	$13,374	$2,280	$2,280
56450	TELEPHONE SERVICE	$7,712	$10,872	$10,872	$10,872	$10,872
57170	MISCELLANEOUS EXPENDITURES	$6,507	$5,750	$5,750	$5,750	$5,750
57503	SPECIAL EVENTS	$16,824	$14,796	$14,296	$14,296	$14,296
57620	ALL AMERICA CITY BANNERS	$0	$3,500	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$221,289**	**$245,749**	**$255,226**	**$251,349**	**$240,349**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$26,000	$0
	TRANSFERS OUT	**$0**	**$0**	**$0**	**$26,000**	**$0**
	GENERAL ADMINISTRATION	**$1,234,043**	**$1,328,838**	**$1,336,831**	**$1,371,905**	**$1,344,627**

CITY COUNCIL
AND
CITY SECRETARY

CITY COUNCIL

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

CITY SECRETARY

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

RECORDS MANAGEMENT

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

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$7,045	$9,420	$9,420	$10,372	$10,691
51050	FICA EXP.-EMPLOYER	$4,943	$5,623	$5,623	$5,815	$5,819
51080	WORKER'S COMPENSATION	$90	$81	$81	$53	$53
51110	TMRS-EMPLOYER	$8,832	$8,265	$8,265	$8,101	$8,010
51470	SALARIES	$73,109	$72,829	$72,829	$75,300	$75,300
51590	CERTIFICATION PAY	$275	$300	$300	$300	$300
51650	LONGEVITY PAY	$328	$376	$376	$424	$472
	PERSONNEL	**$94,621**	**$96,894**	**$96,894**	**$100,365**	**$100,645**
53040	OTHER EQUIPMENT	$4,461	$7,000	$7,000	$7,000	$7,000
53340	OFFICE SUPPLIES/EQUIPMENT	$1,150	$1,650	$350	$350	$350
53800	PROGRAM FOOD & REFRESHMENTS	$5,387	$8,940	$8,940	$8,940	$8,940
	SUPPLIES	**$10,999**	**$17,590**	**$16,290**	**$16,290**	**$16,290**
54050	REPAIR & MAINTENANCE	$179	$240	$240	$240	$240
55090	PROFESSIONAL SERVICES	$5,507	$7,200	$10,700	$7,700	$7,700
55120	ADVERTISING	$2,209	$2,200	$2,200	$2,200	$2,200
55125	PRINTING & BINDING	$1,663	$5,218	$1,718	$4,718	$4,718
55195	ANNUAL AWARDS	$269	$2,400	$2,400	$2,400	$2,400
55230	MEMBERSHIPS & SUBSCRIPTIONS	$27,762	$36,020	$36,020	$36,020	$36,020
55235	TRAINING AND TRAVEL EXPENSES	$30,267	$34,050	$34,050	$29,050	$29,050
55240	ELECTION EXPENSE	$8,518	$18,700	$20,000	$30,000	$20,000
56450	TELEPHONE SERVICE	$3,957	$5,723	$5,723	$5,723	$5,723
57170	MISCELLANEOUS EXPENDITURES	$223	$400	$400	$400	$400
57503	SPECIAL EVENTS	$12,332	$14,296	$14,296	$14,296	$14,296
	SERVICES & PROFESSIONAL FEES	**$92,885**	**$126,447**	**$127,747**	**$132,747**	**$122,747**
	COUNCIL/CITY SECRETARY	**$198,506**	**$240,931**	**$240,931**	**$249,402**	**$239,682**

Highlights FY 2016:

Additional funding for possible run-off election

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	10	COUNCIL/CITY SECRETARY

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,372.00		
51050	E	FICA EXP.-EMPLOYER	$ 5,815.00		
51080	E	WORKER'S COMPENSATION	$ 53.00		
51110	E	TMRS-EMPLOYER	$ 8,101.00		
51470	E	SALARIES	$ 75,300.00		
51590	E	CERTIFICATION PAY	$ 300.00		
51650	E	LONGEVITY PAY	$ 424.00		
53040	E	OTHER EQUIPMENT	$ 7,000.00		PURCHASE OF US, TEXAS, CITY FLAGS AS WELL AS MAINTENANCE OF FLAG POLES.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 350.00		GENERAL OFFICE SUPPLIES
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 8,940.00		FOOD FOR ALL CITY COUNCIL REGULAR/SPECIAL MEETINGS AND MAYOR'S QUARTERLY (4 X $75)
54050	E	REPAIR & MAINTENANCE	$ 240.00		MINOLTA SOFTWARE PROGRAM
55090	E	PROFESSIONAL SERVICES	$ 7,700.00		COUNCIL RETREAT FACILITATOR, COUNCIL PHOTOS, COUNCIL FLOWERS, BOARDS AND COMMISSIONS BACKGROUND
55120	E	ADVERTISING	$ 2,200.00		PUBLISH LEGAL NOTICES, ORDINANCE CAPTIONS
55125	E	PRINTING & BINDING	$ 4,718.00		BUSINESS CARDS, CHRISTMAS CARDS, NOTE CARDS, JUNETEENTH BOOKLET, GUIDE FOR PUBLIC OFFICIALS BOOKLET, COUNCIL SHIRTS AND APRONS
55195	E	ANNUAL AWARDS	$ 2,400.00		EAGLE TROPHIES FOR OUTGOING COUNCIL, AAC PINS, DESOTO COINS, FLAG PINS, DAIS NAME PLATES AND MAINTENANCE
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 36,020.00		NCTCOG EMERGENCY; FOCUS NEWS SUBSCRIPTION; DALLAS REGIONAL MOBILITY COALITION; BSW PARTNERSHIP; METROPLEX MAYORS ASSOCIATION; NATIONAL LEAGUE OF CITIES; TEXAS STATE DIRECTORY; (CS) TEXAS MUNICIPAL LEAGUE; TEXAS MUNICIPAL CLERKS ASSOCIATION (CS) SAM'S CLUB; NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS; (CS) NORTH CENTRAL TEXAS MUNICIPAL CLERKS - LOCAL CHAPTER; (CS) LEADERSHIP SOUTHWEST ALUMNI ASSOCIATION
55235	E	TRAINING AND TRAVEL EXPENSES	$ 29,050.00		COUNCILMEMBERS AND CITY SECRETARY TRAINING AND PROFESSIONAL DEVELOPMENT, CITY COUNCIL RETREATS (WINTER/SUMMER)
55240	E	ELECTION EXPENSE	$ 30,000.00		ELECTION EXPENSES TO INCLUDE JOINT & SPECIAL ELECTION CONTRACT WITH DALLAS COUNTY ELECTIONS OFFICE AS WELL AS OTHER INCIDENTALS (I.E. CANDIDATE ORIENTATION EXPENSES)
56450	E	TELEPHONE SERVICE	$ 5,723.00		MAYOR'S CELL PHONE, CITY COUNCIL IPAD DATA SERVICE AND CITY SECRETARY'S IPAD AND CELLPHONE
57170	E	MISCELLANEOUS EXPENDITURES	$ 400.00		MEAL PREP (PLATES, NAPKINS, ETC), COUNCIL SHIRTS, APRONS AND ANY OTHER NON-BUDGETED ITEMS
57503	E	SPECIAL EVENTS	$ 14,296.00		DESOTO DINING AND DIALOGUE, RECEPTION FOR IN/OUT COUNCIL, B&C APPRECIATION BANQUET, VETERANS APPRECIATION EVENT, COUNCIL SERVING (EMPLOYEE APPRECIATION LUNCHEON)
Totals			$ 249,402.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$5,271	$9,370	$9,370	$10,321	$10,640
51050	FICA EXP.-EMPLOYER	$2,738	$2,784	$2,784	$2,814	$2,846
51080	WORKER'S COMPENSATION	$44	$40	$40	$26	$26
51110	TMRS-EMPLOYER	$4,364	$4,091	$4,091	$3,920	$3,918
51470	SALARIES	$36,438	$36,302	$36,302	$36,664	$37,030
51650	LONGEVITY PAY	$0	$80	$80	$128	$176
	PERSONNEL	**$48,855**	**$52,667**	**$52,667**	**$53,873**	**$54,636**
53340	OFFICE SUPPLIES/EQUIPMENT	$328	$389	$389	$389	$389
	SUPPLIES	**$328**	**$389**	**$389**	**$389**	**$389**
55090	PROFESSIONAL SERVICES	$3,631	$5,000	$5,000	$2,000	$2,000
55125	PRINTING & BINDING	$0	$53	$53	$3,053	$3,053
55230	MEMBERSHIPS & SUBSCRIPTIONS	$0	$35	$35	$45	$45
55235	TRAINING AND TRAVEL EXPENSES	$200	$2,250	$2,250	$2,250	$2,250
	SERVICES & PROFESSIONAL FEES	**$3,831**	**$7,338**	**$7,338**	**$7,348**	**$7,348**
	RECORDS MANAGEMENT	**$53,014**	**$60,394**	**$60,394**	**$61,610**	**$62,373**

Highlights FY 2016:

Additional funding for supplies for in-house printing of City Charter

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	11	RECORDS MANAGEMENT

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,321.00		
51050	E	FICA EXP.-EMPLOYER	$ 2,814.00		
51080	E	WORKER'S COMPENSATION	$ 26.00		
51110	E	TMRS-EMPLOYER	$ 3,920.00		
51470	E	SALARIES	$ 36,664.00		
51650	E	LONGEVITY PAY	$ 128.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 389.00		VARIOUS OFFICE SUPPLIES FOR ASSISTANT CITY SECRETARY'S OFFICE.
55090	E	PROFESSIONAL SERVICES	$ 2,000.00		RECORDS DESTRUCTION AND INCIDENTALS RELATED TO THE EVENT.
55125	E	PRINTING & BINDING	$ 3,053.00		BUSINESS CARDS,CARDSTOCK FOR COVERS OF IN-HOUSE PRINTING OF CITY CHARTER, CODIFICATION OF ORDINANCES
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 45.00		SAM'S CLUB MEMBERSHIP.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,250.00		OPEN GOVERNMENT CONFERENCE, TMCA YELLOW ROSE CHAPTER MEETINGS (HOST AND ATTEND), AND VARIOUS TRAINING OPPORTUNITIES
Totals			$ 61,610.00		

CITY MANAGEMENT OFFICE

CITY MANAGER

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

ASSISTANT CITY MANAGER-ADMINISTRATION

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

ASSISTANT CITY MANAGER-COMMUNITY INITIATIVES

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

PUBLIC INFORMATION OFFICER

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

ENVIRONMENTAL HEALTH

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

ACTION CENTER

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

NOTES

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$29,955	$28,433	$28,433	$31,284	$32,243
51050	FICA EXP.-EMPLOYER	$21,697	$23,726	$23,726	$23,861	$23,995
51080	WORKER'S COMPENSATION	$476	$434	$434	$278	$278
51110	TMRS-EMPLOYER	$46,964	$44,338	$44,338	$42,211	$41,901
51470	SALARIES	$379,691	$356,849	$356,849	$358,518	$360,205
51590	CERTIFICATION PAY	$900	$900	$900	$900	$900
51650	LONGEVITY PAY	$2,232	$2,368	$2,368	$2,512	$2,608
51770	AUTO ALLOWANCE	$9,600	$9,600	$9,600	$9,600	$9,600
51800	DEFERRED COMPENSATION	$0	$24,605	$24,605	$24,605	$24,605
	PERSONNEL	**$491,515**	**$491,253**	**$491,253**	**$493,769**	**$496,335**
53340	OFFICE SUPPLIES/EQUIPMENT	$2,472	$3,418	$3,418	$3,418	$3,418
53520	FURNITURE & FIXTURES	$0	$1,000	$1,000	$1,000	$2,000
53800	PROGRAM FOOD & REFRESHMENTS	$5,828	$3,000	$3,300	$3,300	$3,300
	SUPPLIES	**$8,301**	**$7,418**	**$7,718**	**$7,718**	**$8,718**
54050	REPAIR & MAINTENANCE	$11	$100	$0	$100	$100
55090	PROFESSIONAL SERVICES	$1,789	$0	$0	$0	$0
55125	PRINTING & BINDING	$14,516	$15,000	$15,000	$19,296	$19,296
55170	RENTALS-BLDG LAND & SPACE	$179	$200	$200	$200	$200
55195	ANNUAL AWARDS	$2,423	$3,030	$3,030	$3,030	$3,030
55200	CIVIC ACADEMY	$50	$0	$0	$0	$0
55230	MEMBERSHIPS & SUBSCRIPTIONS	$3,469	$4,775	$3,600	$3,245	$3,245
55235	TRAINING AND TRAVEL EXPENSES	$11,417	$10,750	$14,500	$20,000	$16,000
55415	OTHER CONTRACTUAL SERVICES	$25,000	$0	$11,694	$0	$0
56450	TELEPHONE SERVICE	$1,891	$3,200	$3,200	$3,200	$3,200
57170	MISCELLANEOUS EXPENDITURES	$6,285	$5,350	$5,350	$5,350	$5,350
57503	SPECIAL EVENTS	$4,492	$500	$0	$0	$0
57620	ALL AMERICA CITY BANNERS	$0	$3,500	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$71,521**	**$46,405**	**$56,574**	**$54,421**	**$50,421**
	CITY MANAGER'S OFFICE	**$571,337**	**$545,076**	**$555,545**	**$555,908**	**$555,474**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	12	CITY MANAGER'S OFFICE

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 31,284.00		
51050	E	FICA EXP.-EMPLOYER	$ 23,861.00		
51080	E	WORKER'S COMPENSATION	$ 278.00		
51110	E	TMRS-EMPLOYER	$ 42,211.00		
51470	E	SALARIES	$ 358,518.00		
51590	E	CERTIFICATION PAY	$ 900.00		
51650	E	LONGEVITY PAY	$ 2,512.00		
51770	E	AUTO ALLOWANCE	$ 9,600.00		
51800	E	DEFERRED COMPENSATION	$ 24,605.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 3,418.00	Office Supplies	Office supplies for City Manager's Office and Public Information Officer;
53520	E	FURNITURE & FIXTURES	$ 1,000.00		video camera repair
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 3,300.00	Mgmt Team Meals - Council Mtg Nights	Meals for members of the Management Team who attend Council Meetings; slight increase due to historical expenditures.
54050	E	REPAIR & MAINTENANCE	$ 100.00		Minor repair of printers and fax machine
55125	E	PRINTING & BINDING	$ 19,296.00	Printing of City Lights News	City Lights Newsletter - includes printing Newsletter for all households; will no longer hand-deliver Newsletters to individual senior living facility apartments; several Newsletters will be provided to facility office staff for distribution to the residents; increase (over $15,000 in FY15 budget) for printing Newsletter in color and on glossy paper;
55170	E	RENTALS-BLDG LAND & SPACE	$ 200.00	Copier Software	Copy machine software that enables City staff to print directly to the copier; this cost is equally shared amongst the City Manager's Office and City Secretary's Office; increased to $200 from original budget of $120, due to slight increase in software rental fee; FY2016 amount may change with re-bid of copier lease service.
55195	E	ANNUAL AWARDS	$ 3,030.00	Employee Recognition Program	Employee Recognition Program quarterly luncheons, annual awards, and annual City Council reception for commended employees
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 3,245.00	Memberships & Subscriptions	Memberships for Dr. Tarron Richardson, Lora Stallings and Kathy Jones; Vision Software subscription was omitted from 101-001-012.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 20,000.00	Training & Professional Development	ICMA Conference, NFBPA Conference, Management Retreat, TAMIO Conference, TCMA Conference, Certified Public Communicator Course, TML Conference;
56450	E	TELEPHONE SERVICE	$ 3,200.00	Cell Phones	Cell phones for City Manager, Assistant City Manager, Public Service Officer, and Town Center Officer; added $900 for phone data charges
57170	E	MISCELLANEOUS EXPENDITURES	$ 5,350.00	Miscellaneous	Meeting refreshments, coffee for Admin kitchen, business meals, and meals/refreshments for Historical Foundation
Totals			$ 555,908.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$11,536	$18,839	$18,839	$20,741	$21,381
51050	FICA EXP.-EMPLOYER	$9,208	$11,565	$11,565	$11,685	$11,803
51080	WORKER'S COMPENSATION	$149	$166	$166	$106	$108
51110	TMRS-EMPLOYER	$14,708	$16,999	$16,999	$16,275	$16,247
51470	SALARIES	$117,105	$145,654	$145,654	$147,113	$148,585
51590	CERTIFICATION PAY	$838	$900	$900	$900	$900
51650	LONGEVITY PAY	$1,204	$1,020	$1,020	$1,116	$1,212
51770	AUTO ALLOWANCE	$3,600	$3,600	$3,600	$3,600	$3,600
	PERSONNEL	**$158,348**	**$198,743**	**$198,743**	**$201,536**	**$203,836**
53340	OFFICE SUPPLIES/EQUIPMENT	$276	$400	$400	$500	$500
53800	PROGRAM FOOD & REFRESHMENT	$177	$300	$300	$300	$300
	SUPPLIES	**$453**	**$700**	**$700**	**$800**	**$800**
55125	PRINTING & BINDING	$1,815	$1,800	$1,800	$1,500	$1,500
55200	CIVIC ACADEMY	$1,887	$3,100	$3,100	$2,500	$2,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$721	$876	$876	$900	$900
55235	TRAINING AND TRAVEL EXPENSES	$4,287	$4,500	$4,500	$6,000	$6,000
55415	OTHER CONTRACTUAL SERVICES	$6,411	$1,080	$1,080	$1,080	$1,080
56450	TELEPHONE SERVICE	$735	$660	$660	$660	$660
	SERVICES & PROFESSIONAL FEES	**$15,855**	**$12,016**	**$12,016**	**$12,640**	**$12,640**
	COMM INITIATIVES	**$174,655**	**$211,459**	**$211,459**	**$214,976**	**$217,276**

Highlights FY 2016:

Additional funding requested for training to allow for TCMA Conference, ICMA Conference, TML Conference and the Management Retreat.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	1	GENERAL ADMINISTRATION			
PROGRAM	13	COMM INITIATIVES			

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 20,741.00		
51050	E	FICA EXP.-EMPLOYER	$ 11,685.00		
51080	E	WORKER'S COMPENSATION	$ 106.00		
51110	E	TMRS-EMPLOYER	$ 16,275.00		
51470	E	SALARIES	$ 147,113.00		
51530	E	SALARIES OVERTIME	$ -		
51590	E	CERTIFICATION PAY	$ 900.00		
51650	E	LONGEVITY PAY	$ 1,116.00		
51770	E	AUTO ALLOWANCE	$ 3,600.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 500.00	General Office Supplies	General office supplies such as pens, pencils, notepads, headsets, etc.
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 300.00		HOA Involvement Workshop to purchase breakfast, speaker gifts and supplies for attendees
55125	E	PRINTING & BINDING	$ 1,500.00	Adopt-A-Street Program, HOA Workshop	Certificates and mail back cards for the Adopt-A-Street Program, publications for the HOA Involvement workshop, publications for other community initiative programs.
55200	E	CIVIC ACADEMY	$ 2,500.00		Food for Civic Academy programs. Supplies dinner for 25 participants attending 11 sessions. Graduation reception and supplies. This program begins in August and spans two fiscal years with graduation occurring in November.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 900.00		Membership to Neighborhoods, USA, TCMA & ICMA Organizations.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 6,000.00	Professional Training	Training to attend the Neighborhoods USA Conference in Memphis, International City Management Association in Kansas City, Texas City Management Association and the Management Team Retreat.
55415	E	OTHER CONTRACTUAL SERVICES	$ 1,080.00		On Demand Temp service
56450	E	TELEPHONE SERVICE	$ 660.00	Monthly Cell Phone	Monthly cell phone bill for 12 months
Totals			$ 214,976.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$6,156	$9,427	$9,427	$10,378	$10,697
51050	FICA EXP.-EMPLOYER	$5,696	$6,182	$6,182	$6,246	$6,310
51080	WORKER'S COMPENSATION	$262	$242	$242	$155	$157
51110	TMRS-EMPLOYER	$9,667	$9,086	$9,086	$8,699	$8,685
51470	SALARIES	$78,675	$78,755	$78,755	$79,543	$80,338
51530	SALARIES OVERTIME	$0	$0	$0	$0	$0
51590	CERTIFICATION PAY	$900	$900	$900	$900	$900
51650	LONGEVITY PAY	$1,100	$1,148	$1,148	$1,196	$1,244
	PERSONNEL	**$102,456**	**$105,740**	**$105,740**	**$107,117**	**$108,331**
53340	OFFICE SUPPLIES/EQUIPMENT	$407	$939	$500	$939	$987
53360	CHEMICALS, MEDICINE & LAB SUP	$12	$345	$300	$545	$545
53640	CLOTHING	$15	$50	$50	$50	$50
	SUPPLIES	**$434**	**$1,334**	**$850**	**$1,534**	**$1,582**
55125	PRINTING & BINDING	$0	$300	$150	$300	$300
55230	MEMBERSHIPS & SUBSCRIPTIONS	$336	$250	$358	$250	$250
55235	TRAINING AND TRAVEL EXPENSES	$409	$1,400	$1,400	$1,400	$1,400
55415	OTHER CONTRACTUAL SERVICES	$0	$1,200	$600	$1,200	$1,200
56450	TELEPHONE SERVICE	$1,129	$1,289	$1,289	$1,289	$1,289
	SERVICES & PROFESSIONAL FEES	**$2,182**	**$4,439**	**$3,797**	**$4,439**	**$4,439**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$26,000	$0
	TRANSFERS	**$0**	**$0**	**$0**	**$26,000**	**$0**
	ENVIRONMENTAL HEALTH	**$105,072**	**$111,513**	**$110,387**	**$139,090**	**$114,352**

Highlights FY 2016:

Funding for purchase of new vehicle for Health Inspector.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	14	ENVIRONMENTAL HEALTH

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,378.00		
51050	E	FICA EXP.-EMPLOYER	$ 6,246.00		
51080	E	WORKER'S COMPENSATION	$ 155.00		
51110	E	TMRS-EMPLOYER	$ 8,699.00		
51470	E	SALARIES	$ 79,543.00		
51590	E	CERTIFICATION PAY	$ 900.00		
51650	E	LONGEVITY PAY	$ 1,196.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 939.05		office supplies include folders, seals for permits ink cartridges, pens,
53360	E	CHEMICALS, MEDICINE & LAB SUP	$ 545.00		This includes test kits and instrument supplies for water and air.
53640	E	CLOTHING	$ 50.00		This includes shirts and stitching for health inspector.
55125	E	PRINTING & BINDING	$ 300.00		certificates, food handler cards, business cards, etc.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 250.00		Registers Sanitarians license and professional memberships.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 1,400.00		Training for Health AEC and other CEU opportunities, travel for Council Retreat
55415	E	OTHER CONTRACTUAL SERVICES	$ 1,200.00		mosquito spraying when necessary
56450	E	TELEPHONE SERVICE	$ 1,289.00		phone for Environmental Health Manager, phone service for iPhone and iPad should be unchanged for 2016 according to IT
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ 26,000.00		Reduced from 24900 to $0 to balance FY 2016. Will re-evaluate in FY 2016 budget process./eja
Totals			139,090.05		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$13,175	$18,746	$18,746	$20,647	$21,286
51050	FICA EXP.-EMPLOYER	$4,894	$5,838	$5,838	$5,807	$5,872
51080	WORKER'S COMPENSATION	$87	$84	$84	$53	$53
51110	TMRS-EMPLOYER	$8,262	$8,584	$8,584	$8,088	$8,082
51470	SALARIES	$69,503	$76,062	$76,062	$75,647	$76,404
51530	SALARIES OVERTIME	$0	$0	$0	$0	$0
51590	CERTIFICATION PAY	$0	$0	$0	$0	$0
51650	LONGEVITY PAY	($92)	$272	$272	$248	$344
	PERSONNEL	**$95,828**	**$109,586**	**$109,586**	**$110,490**	**$112,041**
53340	OFFICE SUPPLIES/EQUIPMENT	$504	$475	$475	$475	$475
53800	PROGRAM FOOD & REFRESHMENTS	$114	$300	$300	$200	$200
	SUPPLIES	**$617**	**$775**	**$775**	**$675**	**$675**
52230	POSTAGE	$27,252	$41,350	$40,000	$32,000	$35,000
55090	PROFESSIONAL SERVICES	$7,404	$7,404	$7,404	$7,404	$7,404
55235	TRAINING AND TRAVEL EXPENSES	$358	$350	$350	$350	$350
	SERVICES & PROFESSIONAL FEES	**$35,014**	**$49,104**	**$47,754**	**$39,754**	**$42,754**
	ACTION CENTER	**$131,459**	**$159,465**	**$158,115**	**$150,919**	**$155,470**

Highlights FY 2016:

Additional funding for customer service training for staff members

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	15	ACTION CENTER

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 20,647.00		
51050	E	FICA EXP.-EMPLOYER	$ 5,807.00		
51080	E	WORKER'S COMPENSATION	$ 53.00		
51110	E	TMRS-EMPLOYER	$ 8,088.00		
51470	E	SALARIES	$ 75,647.00		
51650	E	LONGEVITY PAY	$ 248.00		
52230	E	POSTAGE	$ 32,000.00		Postage for all City Departments. This is a decrease due to departments finding other methods of advertising and notifying such as Facebook, Twitter, email and the City website.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 475.00		General office supplies for Action Center staff (file folders, pens, notepads, Kleenex, and sanitizer).
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 200.00		Coffee supplies for the public at the Action Center (coffee, creamer, sugar, stir sticks).
55090	E	PROFESSIONAL SERVICES	$ 7,404.00		Quarterly lease payment with Pitney Bowes for the City postage machine ($1,851 x 4 = $7,404).
55235	E	TRAINING AND TRAVEL EXPENSES	$ 350.00		Customer Service training for 2 staff members.
Totals			$ 150,919.00		

FINANCIAL SERVICES DEPARTMENT

FINANCE ADMINISTRATION

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

ACCOUNTING SERVICES

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

PURCHASING SERVICES

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

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$26,941	$84,639	$84,639	$93,219	$96,093
51050	FICA EXP.-EMPLOYER	$38,988	$41,948	$41,948	$43,360	$43,743
51080	WORKER'S COMPENSATION	$641	$613	$613	$409	$412
51110	TMRS-EMPLOYER	$63,276	$62,659	$62,659	$62,050	$61,960
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$0	$0	($15,000)	($15,000)
51470	SALARIES	$516,657	$545,116	$545,116	$569,298	$574,994
51530	SALARIES OVERTIME	$0	$308	$308	$308	$308
51560	SALARIES-PART TIME	$0	$0	$0	$0	$0
51590	CERTIFICATION PAY	$4,425	$4,500	$4,500	$5,100	$5,100
51650	LONGEVITY PAY	$1,340	$1,640	$1,640	$1,932	$2,316
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$658,268**	**$747,423**	**$747,423**	**$766,676**	**$775,926**
53040	OTHER EQUIPMENT	$7,422	$3,000	$3,000	$3,600	$1,600
53340	OFFICE SUPPLIES/EQUIPMENT	$11,983	$10,300	$10,300	$10,800	$10,800
53520	FURNITURE & FIXTURES	$3,124	$3,300	$3,300	$2,000	$1,000
53540	COPIER SUPPLIES	$10,555	$15,000	$15,000	$15,000	$15,000
53640	CLOTHING	$16	$0	$50	$115	$115
	SUPPLIES	**$33,100**	**$31,600**	**$31,650**	**$31,515**	**$28,515**
52106	BANK & CREDIT CARD EXP.	$2,060	$1,500	$1,500	$1,800	$1,800
52230	POSTAGE	$41	$200	$200	$200	$200
54050	REPAIR & MAINTENANCE	$0	$200	$200	$200	$200
54320	COMPUTER SOFTWARE MAINT.	$36,845	$29,000	$29,000	$45,000	$36,000
55090	PROFESSIONAL SERVICES	$199,486	$238,200	$238,200	$217,700	$202,200
55120	ADVERTISING	$1,698	$1,700	$1,800	$1,300	$1,800
55125	PRINTING & BINDING	$1,766	$3,050	$2,752	$2,900	$3,400
55140	COPIER SERVICE	$33,026	$35,000	$32,000	$32,000	$32,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$4,912	$4,435	$4,590	$6,210	$5,560
55235	TRAINING AND TRAVEL EXPENSES	$16,756	$12,315	$12,828	$18,200	$18,200
55385	USER FEE ANALYSIS	$0	$15,000	$15,000	$15,000	$15,000
55415	OTHER CONTRACTUAL SERVICES	$15,840	$8,700	$8,700	$8,700	$8,700
56450	TELEPHONE SERVICE	$1,223	$2,860	$2,740	$2,860	$2,860
57170	MISCELLANEOUS EXPENDITURES	$168	$100	$100	$600	$600
	SERVICES AND PROFESSIONAL FEES	**$313,821**	**$352,260**	**$349,610**	**$352,670**	**$328,520**
58200	CAPITALIZED SOFTWARE	$3,250	$0	$0	$0	$0
	CAPITAL OUTLAY	**$3,250**	**$0**	**$0**	**$0**	**$0**
59412	TRANS TO 412 ELECTRONIC EQUIP	$360	$0	$0	$0	$0
59420	TRANS TO 420-EQUIPMENT REPLACE	$28,000	$0	$0	$0	$0
	TRANSFERS OUT	**$28,360**	**$0**	**$0**	**$0**	**$0**
	FINANCIAL SERVICES	**$1,036,799**	**$1,131,283**	**$1,128,683**	**$1,150,861**	**$1,132,961**

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$20,546	$75,232	$75,232	$82,856	$85,411
51050	FICA EXP.-EMPLOYER	$34,478	$37,299	$37,299	$38,257	$38,585
51080	WORKER'S COMPENSATION	$567	$546	$546	$362	$365
51110	TMRS-EMPLOYER	$55,996	$55,825	$55,825	$54,941	$54,861
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$0	$0	($15,000)	($15,000)
51470	SALARIES	$456,863	$485,356	$485,356	$503,647	$508,686
51530	SALARIES OVERTIME	$0	$308	$308	$308	$308
51560	SALARIES-PART TIME	$0	$0	$0	$0	$0
51590	CERTIFICATION PAY	$3,525	$3,600	$3,600	$4,200	$4,200
51650	LONGEVITY PAY	$1,268	$1,524	$1,524	$1,768	$2,104
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$579,244**	**$665,690**	**$665,690**	**$677,339**	**$685,520**
53040	OTHER EQUIPMENT	$7,422	$3,000	$3,000	$3,100	$1,600
53340	OFFICE SUPPLIES/EQUIPMENT	$12,113	$9,500	$9,500	$10,000	$10,000
53520	FURNITURE & FIXTURES	$3,112	$3,300	$3,300	$2,000	$1,000
	SUPPLIES	**$22,647**	**$15,800**	**$15,800**	**$15,100**	**$12,600**
52106	BANK & CREDIT CARD EXP.	$2,060	$1,500	$1,500	$1,800	$1,800
52230	POSTAGE	$41	$200	$200	$200	$200
54050	REPAIR & MAINTENANCE	$0	$200	$200	$200	$200
54320	COMPUTER SOFTWARE MAINT.	$35,991	$28,000	$28,000	$44,000	$34,000
55090	PROFESSIONAL SERVICES	$199,486	$238,200	$238,200	$217,700	$202,200
55120	ADVERTISING	$34	$200	$200	$200	$200
55125	PRINTING & BINDING	$1,689	$2,500	$2,500	$2,500	$3,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,864	$3,835	$3,835	$4,210	$4,360
55385	USER FEE ANALYSIS	$0	$15,000	$15,000	$15,000	$15,000
55235	TRAINING AND TRAVEL EXPENSES	$14,636	$10,000	$10,000	$16,000	$16,000
55415	OTHER CONTRACTUAL SERVICES	$15,840	$4,200	$4,200	$4,200	$4,200
56450	TELEPHONE SERVICE	$863	$2,500	$2,500	$2,500	$2,500
57170	MISCELLANEOUS EXPENDITURES	$168	$100	$100	$600	$600
	SERVICES AND PROFESSIONAL FEES	**$273,672**	**$306,435**	**$306,435**	**$309,110**	**$284,260**
58200	CAPITALIZED SOFTWARE	$3,250	$0	$0	$0	$0
	CAPITAL OUTLAY	**$3,250**	**$0**	**$0**	**$0**	**$0**
59412	TRANS TO 412 ELECTRONIC EQUIP	$360	$0	$0	$0	$0
	TRANSFERS AND OTHER	**$360**	**$0**	**$0**	**$0**	**$0**
	FINANCE ADMIN./ACCOUNTING	**$879,172**	**$987,925**	**$987,925**	**$1,001,549**	**$982,380**

Highlights FY 2016:

Additional funding for computer software maintenance for software conversion and analysis.
Membership and subscriptions to GFOAT, GFOA, GTOT and NFBPA
(2) heavy duty scanners, desktop deposit equipment, new furniture for clerk

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	2	FINANCIAL SERVICES			
PROGRAM	10	FINANCE ADMIN./ACCOUNTING			

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 82,856.00		
51050	E	FICA EXP.-EMPLOYER	$ 38,257.00		
51080	E	WORKER'S COMPENSATION	$ 362.00		
51110	E	TMRS-EMPLOYER	$ 54,941.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ (15,000.00)		Adjustment to Group Insurance- At least 2 staff members do not have Health insurance thru the City.
51470	E	SALARIES	$ 503,647.00		
51530	E	SALARIES OVERTIME	$ 308.00		
51590	E	CERTIFICATION PAY	$ 4,200.00		
51650	E	LONGEVITY PAY	$ 1,768.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52106	E	BANK & CREDIT CARD EXP.	$ 1,800.00		Credit card and bank fees for alarm monitoring and alarm permits.
52230	E	POSTAGE	$ 200.00		Miscellaneous postage
53040	E	OTHER EQUIPMENT	$ 3,100.00		2 Heavy duty scanners for accounts payable and budget analyst AND desktop deposit equipment for technician.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 10,000.00		Office supplies for Finance & Accounting staff.
53520	E	FURNITURE & FIXTURES	$ 2,000.00		Furniture for Accounts Payable Clerk.
54050	E	REPAIR & MAINTENANCE	$ 200.00		Miscellaneous small repairs for Financial Department equipment.
54320	E	COMPUTER SOFTWARE MAINT.	$ 44,000.00		Annual maintenance & support agreements for financial software. In addition increased by $10,000 for software conversion and analysis.
55090	E	PROFESSIONAL SERVICES	$ 217,700.00		Annual expenses for DCAD,Audit,Dallas County Tax Office,Bank & Finance Consultants,GFOA-Budget & CAFR submission and Technology Consultants.
55120	E	ADVERTISING	$ 200.00		Miscellaneous newspaper advertising
55125	E	PRINTING & BINDING	$ 2,500.00	Increase by $500	Supplies and printing of budget and audit documents.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 4,210.00		Memberships for GFOA, GTOT, GFOAT, etc, for Finance & Accounting staff
55235	E	TRAINING AND TRAVEL EXPENSES	$ 16,000.00		Training & certification for Finance & Accounting staff. NFBPA Board member travel.
55385	E	USER FEE ANALYSIS	$ 15,000.00	Moved from 101-98	
55415	E	OTHER CONTRACTUAL SERVICES	$ 4,200.00		Other advisory and temporary services as needed.
56450	E	TELEPHONE SERVICE	$ 2,500.00		Reimbursement for cell phone charges
57170	E	MISCELLANEOUS EXPENDITURES	$ 600.00		Lunch Meetings, Audit & Finance Committee and other miscellaneous supplies.
Totals			$ 1,001,549.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	FINANCIAL SERVICES	PURCHASING
101	2	15

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$6,395	$9,407	$9,407	$10,363	$10,682
51050	FICA EXP.-EMPLOYER	$4,510	$4,649	$4,649	$5,103	$5,158
51080	WORKER'S COMPENSATION	$74	$67	$67	$47	$47
51110	TMRS-EMPLOYER	$7,279	$6,834	$6,834	$7,109	$7,099
51470	SALARIES	$59,794	$59,760	$59,760	$65,651	$66,308
51590	CERTIFICATION PAY	$900	$900	$900	$900	$900
51650	LONGEVITY PAY	$72	$116	$116	$164	$212
	PERSONNEL	**$79,024**	**$81,733**	**$81,733**	**$89,337**	**$90,406**
53040	OTHER EQUIPMENT	$0	$0	$0	$500	$0
53340	OFFICE SUPPLIES/EQUIPMENT	($130)	$800	$800	$800	$800
53520	FURNITURE & FIXTURES	$12	$0	$0	$0	$0
53540	COPIER SUPPLIES	$10,555	$15,000	$15,000	$15,000	$15,000
53640	CLOTHING	$16	$0	$50	$115	$115
	SUPPLIES	**$10,453**	**$15,800**	**$15,850**	**$16,415**	**$15,915**
54320	COMPUTER SOFTWARE MAINT.	$855	$1,000	$1,000	$1,000	$2,000
55120	ADVERTISING	$1,664	$1,500	$1,600	$1,100	$1,600
55125	PRINTING & BINDING	$77	$550	$252	$400	$400
55140	COPIER SERVICE	$33,026	$35,000	$32,000	$32,000	$32,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,048	$600	$755	$2,000	$1,200
55235	TRAINING AND TRAVEL EXPENSES	$2,119	$2,315	$2,828	$2,200	$2,200
55415	OTHER CONTRACTUAL SERVICES	$0	$4,500	$4,500	$4,500	$4,500
56450	TELEPHONE SERVICE	$360	$360	$240	$360	$360
	SERVICES AND PROFESSIONAL FEES	**$40,149**	**$45,825**	**$43,175**	**$43,560**	**$44,260**
	PURCHASING	**$157,627**	**$143,358**	**$140,758**	**$149,312**	**$150,581**

Highlights FY 2016:

Addition funding for memberships to professional organization and certification for distinguished purchasing policies and procedures. Minority and Women Owned Business program training surveys.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	2	FINANCIAL SERVICES			
PROGRAM	15	PURCHASING			

Account Object	Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,363.00		
51050	E	FICA EXP.-EMPLOYER	$ 5,103.00		
51080	E	WORKER'S COMPENSATION	$ 47.00		
51110	E	TMRS-EMPLOYER	$ 7,109.00		
51470	E	SALARIES	$ 65,651.00		
51590	E	CERTIFICATION PAY	$ 900.00		
51650	E	LONGEVITY PAY	$ 164.00		
53040	E	OTHER EQUIPMENT	$ 500.00	Purchasing equipment Vendor Education	
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 800.00		Daily operational materials for the office.
53520	E	FURNITURE & FIXTURES	$ -		
53540	E	COPIER SUPPLIES	$ 15,000.00	Decreased by $2000	Copying paper for the entire city.
53640	E	CLOTHING	$ 115.00		Shirts with City logo.
54320	E	COMPUTER SOFTWARE MAINT.	$ 1,000.00		Modifications on Procurement Card software as per contract terms.
55120	E	ADVERTISING	$ 1,100.00		Purchasing undertakes the billing for competitive bid solicitation advertisement for all departments except for Development Services. Most of the current term contracts will be expiring and be due for re-bid in this fiscal year.
55125	E	PRINTING & BINDING	$ 400.00		Printing of envelope and vendor informational documents.
55140	E	COPIER SERVICE	$ 32,000.00		The copier machines services contract will be expiring in this fiscal year. Staff anticipates a marginal increase of 5% increase due enhanced performance requirements. A budget of $33,600.00 is
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 2,000.00		Purchasing recommends an increase of $600.00 for the City to yearly enter for the National Procurement Institute (NPI) "Achievement of Excellence in Procurement" evaluation and trophy award. This embodies excellent customer surveys and systems audits. Staff subscription increased with membership of Texas Public Purchasing Association in 2015.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,200.00		Purchasing staff was in 2015 elected to the board of directors of the National Procurement Institute. This appointment requires being able to attend board meeting planning session which is separate from being present at the annual conference of the body. Staff is requesting $1000.00 to cover flight and lodging.
55415	E	OTHER CONTRACTUAL SERVICES	$ 4,500.00		Third party online contract management software was acquired in 2015 for three full users at $80 per month for each user, and $20 per month for 2 view users. In addition, Purchasing as part of the
56450	E	TELEPHONE SERVICE	$ 360.00		Reimbursement for cell phone charges
Totals			149,312.00		

DEVELOPMENT SERVICES

ADMINISTRATION/ENGINEERING

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

BUILDING INSPECTIONS

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

PLANNING AND ZONING

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

STREET MAINTENANCE

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

EQUIPMENT SERVICES

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

FACILITY MANAGEMENT SERVICES

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	DEVELOPMENT SERVICES	
101	3	ALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$181,107	$244,126	$244,126	$289,536	$298,515
51050	FICA EXP.-EMPLOYER	$96,311	$106,350	$106,350	$115,843	$117,991
51080	WORKER'S COMPENSATION	$15,312	$14,093	$14,093	$9,601	$9,710
51110	TMRS-EMPLOYER	$158,793	$151,266	$151,266	$156,736	$157,945
51470	SALARIES	$1,261,527	$1,313,579	$1,313,579	$1,435,806	$1,463,593
51530	SALARIES OVERTIME	$38,456	$43,597	$41,097	$43,597	$43,597
51560	SALARIES-PART TIME	$10,082	$13,519	$16,019	$13,036	$13,167
51590	CERTIFICATION PAY	$3,664	$3,600	$3,600	$6,300	$6,300
51650	LONGEVITY PAY	$10,648	$10,100	$10,100	$10,800	$12,048
51770	AUTO ALLOWANCE	$18,000	$18,000	$18,000	$18,000	$18,000
	PERSONNEL	**$1,793,901**	**$1,918,230**	**$1,918,230**	**$2,099,255**	**$2,140,866**
53040	OTHER EQUIPMENT	$21,302	$16,709	$26,540	$52,890	$30,690
53080	RADIO AND COMM EQUIPMENT	$1,222	$1,600	$800	$1,000	$1,000
53340	OFFICE SUPPLIES/EQUIPMENT	$8,716	$7,958	$7,314	$7,958	$8,268
53520	FURNITURE & FIXTURES	$853	$0	$0	$3,000	$0
53580	TECHNICAL & CODE BOOKS	$654	$750	$750	$750	$750
53600	TRAFFIC MATERIALS	$39,004	$39,050	$47,000	$49,000	$49,000
53640	CLOTHING	$8,007	$9,603	$9,515	$9,715	$9,715
53680	VEHICLE FUEL	$368,737	$360,000	$300,000	$360,000	$380,000
53700	OIL & LUBRICANTS	$9,400	$8,500	$8,500	$9,000	$9,000
53760	STREET MAINT. MATERIAL	$57,308	$79,100	$75,500	$79,100	$79,100
53780	MAINTENANCE SUPPLIES	$2,006	$2,500	$2,500	$27,500	$27,500
53800	PROGRAM FOOD & REFRESHMENTS	$2,904	$3,750	$3,750	$3,550	$3,550
	SUPPLIES	**$520,112**	**$529,520**	**$482,169**	**$603,463**	**$598,573**
52230	POSTAGE	$0	$300	$300	$300	$300
52570	MILEAGE REIMB	$1,184	$1,000	$0	$0	$0
54050	REPAIR & MAINTENANCE	$112,528	$127,300	$124,182	$127,300	$127,300
54470	STREET PAINTING	$4,467	$10,400	$10,000	$10,400	$10,400
54485	CRACK SEALING	$23,104	$30,000	$25,000	$30,000	$30,000
54620	MOTOR VEHICLE R&M	$97,855	$90,500	$95,500	$90,500	$90,500
55090	PROFESSIONAL SERVICES	$113,543	$132,800	$147,400	$124,710	$130,600
55095	DEVELOPMENT INSPECTION	$41,496	$60,000	$60,000	$60,000	$60,000
55120	ADVERTISING	$1,603	$2,925	$2,770	$2,340	$2,925
55125	PRINTING & BINDING	$1,216	$3,630	$3,480	$3,730	$4,115
55170	RENTALS-BLDG LAND & SPACE	$519	$1,400	$1,100	$1,400	$1,400
55171	RENTALS-EQUIPMENT & SUPPLIES	$7,170	$6,000	$6,000	$6,000	$6,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,446	$3,075	$2,975	$2,975	$2,975
55235	TRAINING AND TRAVEL EXPENSES	$6,683	$15,639	$16,639	$18,639	$15,639
55415	OTHER CONTRACTUAL SERVICES	$217,705	$249,000	$227,000	$302,000	$302,000
56450	TELEPHONE SERVICE	$7,072	$7,562	$7,350	$7,362	$7,562
57170	MISCELLANEOUS EXPENDITURES	$29,931	$31,600	$31,400	$4,600	$4,600
	SERVICES & PROFESSIONAL FEES	**$668,523**	**$773,131**	**$761,096**	**$792,256**	**$796,316**
58160	CAPITAL OUTLAY	$12,806	$9,950	$0	$0	$0
58320	CAPITALIZED MACH. & EQUIP.	$0	$12,881	$0	$0	$0
	CAPITAL OUTLAY	$12,806	$22,831	$0	$0	$0
59230	TRANS TO 230 ENERGY MANAGEMENT	$1,183,000	$1,183,000	$1,183,000	$1,338,000	$1,338,000
59410	TRANS TO 410-FACILITY MAINT	$327,651	$469,151	$469,151	$595,076	$571,876
59412	TRANS TO 412 ELECTRONIC EQUIP	$388	$0	$0	$0	$0
59419	TRANS TO 419 CAPITAL PROJECTS	$534,689	$534,689	$534,689	$634,689	$704,689
59420	TRANS TO 420-EQUIPMENT REPLACE	$94,700	$90,000	$90,000	$246,000	$312,400
	TRANSFERS	**$2,140,428**	**$2,276,840**	**$2,276,840**	**$2,813,765**	**$2,926,965**
	DEVELOPMENT SERVICES	**$ 5,135,770**	**$ 5,520,552**	**$ 5,438,335**	**$ 6,308,739**	**$ 6,462,720**

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$36,814	$37,720	$37,720	$41,523	$42,803
51050	FICA EXP.-EMPLOYER	$23,337	$24,881	$24,881	$25,146	$25,334
51080	WORKER'S COMPENSATION	$729	$680	$680	$430	$435
51110	TMRS-EMPLOYER	$40,486	$37,812	$37,812	$36,312	$36,254
51470	SALARIES	$327,032	$327,429	$327,429	$331,737	$335,055
51530	SALARIES OVERTIME	$1,508	$1,225	$1,225	$1,225	$1,225
51590	CERTIFICATION PAY	$1,200	$1,200	$1,200	$1,200	$1,200
51560	SALARIES-PART TIME	$0	$0	$0	$0	$0
51650	LONGEVITY PAY	$1,908	$1,644	$1,644	$1,836	$2,028
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$439,014**	**$438,591**	**$438,591**	**$445,409**	**$450,334**
53040	OTHER EQUIPMENT	$580	$940	$940	$640	$640
53340	OFFICE SUPPLIES/EQUIPMENT	$1,251	$2,000	$2,000	$2,000	$2,000
53640	CLOTHING	$40	$400	$400	$400	$400
53800	PROGRAM FOOD & REFRESHMENTS	$710	$650	$650	$650	$650
	SUPPLIES	**$2,581**	**$3,990**	**$3,990**	**$3,690**	**$3,690**
52230	POSTAGE	$0	$300	$300	$300	$300
54050	REPAIR & MAINTENANCE	$330	$1,550	$1,550	$1,550	$1,550
55090	PROFESSIONAL SERVICES	$19,241	$29,400	$29,400	$30,000	$30,000
55095	DEVELOPMENT INSPECTION	$41,496	$60,000	$60,000	$60,000	$60,000
55125	PRINTING & BINDING	$73	$500	$500	$500	$500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$1,506	$1,450	$1,450	$1,450	$1,450
55235	TRAINING AND TRAVEL EXPENSES	$1,916	$4,000	$4,000	$4,000	$4,000
55415	OTHER CONTRACTUAL SERVICES	$6,063	$7,000	$7,000	$7,000	$7,000
56450	TELEPHONE SERVICE	$1,563	$2,050	$2,050	$2,050	$2,050
	SERVICES & PROFESSIONAL FEES	**$72,187**	**$106,250**	**$106,250**	**$106,850**	**$106,850**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$0	$39,500
	TRANSFERS AND OTHER	**$0**	**$0**	**$0**	**$0**	**$39,500**
	ADMIN OPERATIONS/ENGINEERING	**$513,782**	**$548,831**	**$548,831**	**$555,949**	**$600,374**

Highlights FY 2016:

Additional funding for cell phone and service

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	10	ADMIN OPERATIONS/ENGINEERING

count Obj	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 41,523.00		
51050	E	FICA EXP.-EMPLOYER	$ 25,146.00		
51080	E	WORKER'S COMPENSATION	$ 430.00		
51110	E	TMRS-EMPLOYER	$ 36,312.00		
51470	E	SALARIES	$ 331,737.00		
51530	E	SALARIES OVERTIME	$ 1,225.00		
51590	E	CERTIFICATION PAY	$ 1,200.00		
51650	E	LONGEVITY PAY	$ 1,836.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52230	E	POSTAGE	$ 300.00		Courier service
53040	E	OTHER EQUIPMENT	$ 640.00		Ribbon, Stakes, paint, etc.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 2,000.00		Plotter paper, general office supplies, printer cartridges
53640	E	CLOTHING	$ 400.00		Work shirts, safety vests, boots
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 650.00		Best Southwest Luncheon, various luncheons
54050	E	REPAIR & MAINTENANCE	$ 1,550.00		Annual maintenance of full size copier and plotter.
55090	E	PROFESSIONAL SERVICES	$ 30,000.00		GIS Services, General Surveying, General Plan Evaluation
55095	E	DEVELOPMENT INSPECTION	$ 60,000.00		Private Development Inspection Fees
55125	E	PRINTING & BINDING	$ 500.00		Color copies and Civic academy handouts
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 1,450.00		APWA, TPWA, Professional License renewal
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,000.00		APWA Annual Conference, TPWA Short Course, Engineering Related Training, TEEK
55415	E	OTHER CONTRACTUAL SERVICES	$ 7,000.00		iCommunities Website COG - GIS
56450	E	TELEPHONE SERVICE	$ 2,050.00		3 cell phones and ipad
Totals			$ 555,949.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	18,939	28,210	28,210	51,741	53,362
51050	FICA EXP.-EMPLOYER	13,618	14,084	14,084	21,586	22,837
51080	WORKER'S COMPENSATION	450	409	409	382	396
51110	TMRS-EMPLOYER	$21,860	$20,631	20,631	$30,000	$31,368
51470	SALARIES	$175,632	$176,428	176,428	$273,517	$289,680
51530	SALARIES OVERTIME	$613	$612	612	$612	$612
51590	CERTIFICATION PAY	$400	$600	600	$1,500	$1,500
51650	LONGEVITY PAY	$468	$460	460	$524	$716
51770	AUTO ALLOWANCE	$6,000	$6,000	6,000	$6,000	$6,000
	PERSONNEL	**$237,980**	**$247,434**	**$247,434**	**$385,862**	**$406,471**
53040	OTHER EQUIPMENT	$35	$150	100	$15,150	$150
53340	OFFICE SUPPLIES/EQUIPMENT	$2,914	$2,048	2,048	$2,048	$2,048
53520	FURNITURE & FIXTURES	$853	$0	-	$3,000	$0
53580	TECHNICAL & CODE BOOKS	$654	$750	750	$750	$750
53640	CLOTHING	$698	$815	815	$815	$815
53800	PROGRAM FOOD & REFRESHMENTS	$572	$500	500	$500	$500
	SUPPLIES	**$5,726**	**$4,263**	**$4,213**	**$22,263**	**$4,263**
55090	PROFESSIONAL SERVICES	$58,056	$44,800	45,000	$45,000	$45,000
55125	PRINTING & BINDING	$806	$1,080	1,080	$1,080	$1,080
55230	MEMBERSHIPS & SUBSCRIPTIONS	$443	$650	650	$650	$650
55235	TRAINING AND TRAVEL EXPENSES	$1,344	$3,000	3,000	$3,000	$3,000
56450	TELEPHONE SERVICE	$2,011	$2,350	2,150	$2,150	$2,150
	SERVICES & PROFESSIONAL FEES	**$62,659**	**$51,880**	**$51,880**	**$51,880**	**$51,880**
59420	TRANS TO 420-EQUIPMENT REPLACE	$22,000	$0	-	$0	$0
	TRANSFERS AND OTHER	**$22,000**	**$0**	**$0**	**$0**	**$0**
	BUILDING INSPECTIONS	**$328,364**	**$303,577**	**$303,527**	**$460,005**	**$462,614**

Highlights FY 2016:

Additional funding for Plans Examiner and Building Inspector positions

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	3	DEVELOPMENT SERVICES			
PROGRAM	11	BUILDING INSPECTIONS			

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 51,741.00		
51050	E	FICA EXP.-EMPLOYER	$ 21,586.00		
51080	E	WORKER'S COMPENSATION	$ 382.00		
51110	E	TMRS-EMPLOYER	$ 30,000.00		
51470	E	SALARIES	$ 273,517.00		
51530	E	SALARIES OVERTIME	$ 612.00		
51590	E	CERTIFICATION PAY	$ 1,500.00		
51650	E	LONGEVITY PAY	$ 524.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
53040	E	OTHER EQUIPMENT	$ 15,150.00		Building Inspector & Plan Examiner equipment for inspection services and inspection related acitvities.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 2,048.00		Misc. office supplies for Bldg. Insps.
53580	E	TECHNICAL & CODE BOOKS	$ 750.00		E-Code books associated with the 2012 International Codes, to include hardcopy workbooks and interpretation manuals. Books and manuals will serve as training and resource material to assist with on-going projects associated with the 2012 International Codes.
53640	E	CLOTHING	$ 815.00		Work clothing for Building Inspections staff, to include work boots, shirts, pants and coats.
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 500.00		Food and refreshments for on-going programs and meetings for Building Inspections.
55090	E	PROFESSIONAL SERVICES	$ 45,000.00		A cost of $45,000 is projected for part-time 3rd party building inspections and plan review services for Building Inspections, consistent with the approved Professional Services line item for Fiscal Year 2015. Cost for Professional Services is paid for by revenue generated within Building Inspections by issuing building permits.
55125	E	PRINTING & BINDING	$ 1,080.00		Printing for Building Inspections, to include business cards, inspection forms and brochures.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 650.00		Memberships to professional associations, subscriptions to professional journals, required licenses and certifications for Building Inspections staff.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 3,000.00		Training and professional development for Building Inspections staff.
56450	E	TELEPHONE SERVICE	$ 2,150.00		Telephone services costs are $2,150 annually, based on monthly operating fees for one iPhone, one flip phone and two iPads for use in daily operations.
Totals			$ 460,005.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$17,731	$18,815	$18,815	$20,716	$21,356
51050	FICA EXP.-EMPLOYER	$9,400	$10,191	$10,191	$10,297	$10,405
51080	WORKER'S COMPENSATION	$161	$146	$146	$94	$96
51110	TMRS-EMPLOYER	$15,929	$14,886	$14,886	$14,256	$14,236
51470	SALARIES	$129,953	$129,782	$129,782	$131,077	$132,388
51530	SALARIES OVERTIME	$482	$817	$817	$817	$817
51590	CERTIFICATION PAY	$1,550	$1,500	$1,500	$1,500	$1,500
51650	LONGEVITY PAY	$1,020	$1,112	$1,112	$1,208	$1,304
	PERSONNEL	**$176,226**	**$177,249**	**$177,249**	**$179,965**	**$182,102**
53040	OTHER EQUIPMENT	$0	$0	$0	$7,200	$0
53340	OFFICE SUPPLIES/EQUIPMENT	$1,214	$2,060	$1,516	$2,060	$2,370
53800	PROGRAM FOOD & REFRESHMENTS	$1,622	$2,600	$2,600	$2,400	$2,400
	SUPPLIES	**$2,836**	**$4,660**	**$4,116**	**$11,660**	**$4,770**
52570	MILEAGE REIMB	$0	$1,000	$0	$0	$0
54050	REPAIR & MAINTENANCE	$330	$350	$432	$350	$350
55090	PROFESSIONAL SERVICES	$18,109	$55,600	$55,000	$49,710	$55,600
55120	ADVERTISING	$1,603	$2,925	$2,770	$2,340	$2,925
55125	PRINTING & BINDING	$7	$1,600	$1,450	$1,600	$1,985
55230	MEMBERSHIPS & SUBSCRIPTIONS	$485	$825	$725	$725	$725
55235	TRAINING AND TRAVEL EXPENSES	$1,000	$4,400	$4,400	$4,400	$4,400
56450	TELEPHONE SERVICE	$453	$450	$450	$450	$450
	SERVICES & PROFESSIONAL FEES	**$21,986**	**$67,150**	**$65,227**	**$59,575**	**$66,435**
	PLANNING & ZONING	**$201,049**	**$249,059**	**$246,592**	**$251,200**	**$253,307**

Highlights FY 2016:

Additional funding for other equipment to purchase Ipads for Planning & Zonning Commission

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	3	DEVELOPMENT SERVICES			
PROGRAM	14	PLANNING & ZONING			
count Obj	**Account Type**	**Description**	**Budget Request Amount**	**Comment**	**Detail Description**
51020	E	GROUP INSURANCE-EMPLOYER	$ 20,716.00		
51050	E	FICA EXP.-EMPLOYER	$ 10,297.00		
51080	E	WORKER'S COMPENSATION	$ 94.00		
51110	E	TMRS-EMPLOYER	$ 14,256.00		
51470	E	SALARIES	$ 131,077.00		
51530	E	SALARIES OVERTIME	$ 817.00		
51560	E	SALARIES-PART TIME	$ -		
51590	E	CERTIFICATION PAY	$ 1,500.00		
51650	E	LONGEVITY PAY	$ 1,208.00		
53040	E	OTHER EQUIPMENT	$ 7,200.00		Cost to purchase 8 Ipads for PZ Comm. In order to cut down on the use of paper and go greening, these Ipads are being purchased to allow the Planning Commission to use them rather than a paper packet. At this time, they only use the paper packet for the meetings, as they get a digital copy to review at home.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 2,060.00		For general office supplies, files, folders, zoning signs, and training DVDs.
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 2,400.00		This budget item pays for the meals served to the PZ each regular meeting and any special meetings. Also used for other committees if needed.
54050	E	REPAIR & MAINTENANCE	$ 350.00		P&Z Cost Share for the copy machine maintenance.
55090	E	PROFESSIONAL SERVICES	$ 49,710.00		This item pays for third party review of Site Plans and Landscape Plan in connection with Building Permits. In addition to preparing plans and studies, and updating the Street Map, Plat Map and Address with GIS.
55120	E	ADVERTISING	$ 2,340.00		Pays for the legal notices published in the paper for zoning cases, Zoning Ordinance amendments and Board of
55125	E	PRINTING & BINDING	$ 1,600.00		Cost to print packets for PZ meetings and Board of Adjustment meetings. Also the printing of documents relating to studies or plans, such as the Comprehensive Plan.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 725.00		APA/AICP dues for Planning Manager, Texas Local Government Code Book, Other Subscriptions
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,400.00		Pays for state APA conf. Planning Manager attends each year, cost of Certified Processional Development required to maintain AICP for Planning Manager. This also includes the cost of sending two members of PZ and BOA to COG training. Also training for Planning Technician.
56450	E	TELEPHONE SERVICE	$ 450.00		For cell phone expense.
Totals			$ 251,200.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$61,248	$75,007	$75,007	$82,619	$85,178
51050	FICA EXP.-EMPLOYER	$23,466	$26,719	$26,719	$27,523	$27,803
51080	WORKER'S COMPENSATION	$9,267	$9,115	$9,115	$6,030	$6,092
51110	TMRS-EMPLOYER	$39,614	$37,245	$37,245	$36,415	$36,376
51470	SALARIES	$307,832	$321,790	$321,790	$331,203	$334,514
51530	SALARIES OVERTIME	$13,795	$18,015	$18,015	$18,015	$18,015
51590	CERTIFICATION PAY	$314	$300	$300	$1,500	$1,500
51650	LONGEVITY PAY	$2,732	$3,148	$3,148	$3,048	$3,432
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$464,267**	**$497,339**	**$497,339**	**$512,353**	**$518,910**
53040	OTHER EQUIPMENT	$5,043	$5,000	$5,000	$5,000	$5,000
53080	RADIO AND COMM EQUIPMENT	$1,222	$1,600	$800	$1,000	$1,000
53340	OFFICE SUPPLIES/EQUIPMENT	$762	$850	$800	$850	$850
53600	TRAFFIC MATERIALS	$39,004	$39,050	$47,000	$49,000	$49,000
53640	CLOTHING	$4,502	$5,200	$5,000	$5,200	$5,200
53760	STREET MAINT. MATERIAL	$57,308	$79,100	$75,500	$79,100	$79,100
53780	MAINTENANCE SUPPLIES	$2,006	$2,500	$2,500	$2,500	$2,500
	SUPPLIES	**$109,846**	**$133,300**	**$136,600**	**$142,650**	**$142,650**
52570	MILEAGE REIMB	$1,184	$0	$0	$0	$0
54050	REPAIR & MAINTENANCE	$1,084	$1,400	$1,200	$1,400	$1,400
54470	STREET PAINTING	$4,467	$10,400	$10,000	$10,400	$10,400
54485	CRACK SEALING	$23,104	$30,000	$25,000	$30,000	$30,000
55090	PROFESSIONAL SERVICES	$18,138	$3,000	$18,000	$0	$0
55125	PRINTING & BINDING	$0	$150	$150	$150	$150
55170	RENTALS-BLDG LAND & SPACE	$208	$1,000	$800	$1,000	$1,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$12	$150	$150	$150	$150
55235	TRAINING AND TRAVEL EXPENSES	$2,412	$1,500	$2,500	$4,500	$1,500
55415	OTHER CONTRACTUAL SERVICES	$40,568	$72,000	$50,000	$125,000	$125,000
56450	TELEPHONE SERVICE	$1,939	$2,100	$2,200	$2,100	$2,300
57170	MISCELLANEOUS EXPENDITURES	$474	$900	$700	$900	$900
	SERVICES & PROFESSIONAL FEES	**$93,590**	**$122,600**	**$110,700**	**$175,600**	**$172,800**
58160	CAPITAL OUTLAY	$12,806	$9,950	$0	$0	$0
	CAPITAL OUTLAY	**$12,806**	**$9,950**	**$0**	**$0**	**$0**
59230	TRANS TO 230 ENERGY MANAGEMENT	$557,000	$557,000	$557,000	$900,000	$900,000
59419	TRANS TO 419 CAPITAL PROJECTS	$534,689	$534,689	$534,689	$634,689	$704,689
59420	TRANS TO 420-EQUIPMENT REPLACE	$50,700	$90,000	$90,000	$212,000	$242,900
	TRANSFERS	**$1,142,389**	**$1,181,689**	**$1,181,689**	**$1,746,689**	**$1,847,589**
	STREET MAINTENANCE	**$1,822,898**	**$1,944,878**	**$1,926,328**	**$2,577,292**	**$2,681,949**

Highlights FY 2016:

Additional funding for other contractual services to pay for Professional Srvcs.Contract for Durable Specialties
Additional funding for transfer to energy manangement fund due to analysis done by Development Services that shows increase for Street lighting and gas.
Additional funding for transfer to equipment replacement fund to purchase Salt/Brine distributor system.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	20	STREET MAINTENANCE

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 82,619.00		
51050	E	FICA EXP.-EMPLOYER	$ 27,523.00		
51080	E	WORKER'S COMPENSATION	$ 6,030.00		
51110	E	TMRS-EMPLOYER	$ 36,415.00		
51470	E	SALARIES	$ 331,203.00		
51530	E	SALARIES OVERTIME	$ 18,015.00		
51590	E	CERTIFICATION PAY	$ 1,500.00		
51650	E	LONGEVITY PAY	$ 3,048.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
53040	E	OTHER EQUIPMENT	$ 5,000.00		Chainsaws,compactors,air compressors, pumps, drills etc.
53080	E	RADIO AND COMM EQUIPMENT	$ 1,000.00		Radios for field employees
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 850.00		Pens, ink carttriges, envelopes, coffee supplies, general office supplies
53600	E	TRAFFIC MATERIALS	$ 49,000.00		Parts for signals, signs, traffic buttons tools and anything for the traffic section. Supplemental Form for an additional $10,000 for 2 Battery Back Up Systems for 2 of our signalized intersections. Two (2) Battery Back Ups were purchased in FY 2015.
53640	E	CLOTHING	$ 5,200.00		Uniform rentals, safety vest, hard hats, gloves and safety equipment
53780	E	MAINTENANCE SUPPLIES	$ 2,500.00		Chains, chainsaw chains, brooms, shovels, rakes and parts for hand tools.
54050	E	REPAIR & MAINTENANCE	$ 1,400.00		Repair of chain saws, compactors, air compressors and all field hand tools
54470	E	STREET PAINTING	$ 10,400.00		Paint for crosswalk, stop bars and street striping. Supplemental Form for an additional $5,000 for the striping of City owned Facilities.
54485	E	CRACK SEALING	$ 30,000.00		Crack seal for the crack seal program
55125	E	PRINTING & BINDING	$ 150.00		Business cards, printing for meetings and Civic Academy
55170	E	RENTALS-BLDG LAND & SPACE	$ 1,000.00		Rental of equipment and small tools when needed
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 150.00		Memberships to ISMA, APWA and certifications
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,500.00		Training of personnel, certifications, safety classes etc
55415	E	OTHER CONTRACTUAL SERVICES	$ 125,000.00		In FY 2015 $20,000 was originally budgeted in Professional Services. In FY 2016 this line item increased by $20,000 due to allocating funds in the appropriate line item. Contractual services consists of concrete repairs, debris removal and signal repairs and street light repairs. Moved 95000 to dpt 098
56450	E	TELEPHONE SERVICE	$ 2,100.00		Cell phone service for 5 cell phones
57170	E	MISCELLANEOUS EXPENDITURES	$ 900.00		Batteries, gate locks, flag markers, keys, flash lights etc.
59230	E	TRANS TO 230 ENERGY MANAGEMENT	$ 900,000.00		Per analysis done by Development Services amount increased for Street lighting and gas.
59419	E	TRANS TO 419 CAPITAL PROJECTS	$ 634,689.00		Asphalt street reconstruction. Supplemental Form for an additional $100,000 each year for 1 mile of asphalt overlay for arterial streets.
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ 212,000.00		
Totals			$ 2,577,292.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$18,584	$28,152	$28,152	$31,011	$31,970
51050	FICA EXP.-EMPLOYER	$9,405	$11,076	$11,076	$11,453	$11,565
51080	WORKER'S COMPENSATION	$1,423	$1,448	$1,448	$1,003	$1,012
51110	TMRS-EMPLOYER	$16,129	$14,914	$14,914	$14,661	$14,640
51470	SALARIES	$121,427	$130,712	$130,712	$135,489	$136,846
51530	SALARIES OVERTIME	$11,222	$12,128	$12,128	$12,128	$12,128
51560	SALARIES-PART TIME	$0	$0	$0	$0	$0
51650	LONGEVITY PAY	$1,992	$1,924	$1,924	$2,096	$2,192
	PERSONNEL	**$180,181**	**$200,354**	**$200,354**	**$207,841**	**$210,353**
53040	OTHER EQUIPMENT	$15,569	$10,619	$20,500	$22,900	$22,900
53340	OFFICE SUPPLIES/EQUIPMENT	$740	$800	$750	$800	$800
53640	CLOTHING	$1,082	$1,100	$1,100	$1,100	$1,100
53680	VEHICLE FUEL	$368,737	$360,000	$300,000	$360,000	$380,000
53700	OIL & LUBRICANTS	$9,400	$8,500	$8,500	$9,000	$9,000
	SUPPLIES	**$395,527**	**$381,019**	**$330,850**	**$393,800**	**$413,800**
54050	REPAIR & MAINTENANCE	$83,718	$103,000	$100,000	$103,000	$103,000
54620	MOTOR VEHICLE R&M	$97,855	$90,500	$95,500	$90,500	$90,500
55125	PRINTING & BINDING	$330	$300	$300	$400	$400
55170	RENTALS-BLDG LAND & SPACE	$312	$400	$300	$400	$400
55235	TRAINING AND TRAVEL EXPENSES	$0	$500	$500	$500	$500
57170	MISCELLANEOUS EXPENDITURES	$673	$700	$700	$700	$700
	SERVICES & PROFESSIONAL FEES	**$182,888**	**$195,400**	**$197,300**	**$195,500**	**$195,500**
58320	CAPITALIZED MACH. & EQUIP.	$0	$12,881	$0	$0	$0
	CAPITAL OUTLAY	**$0**	**$12,881**	**$0**	**$0**	**$0**
59420	TRANS TO 420-EQUIPMENT REPLACE	$22,000	$0	$0	$34,000	$30,000
	TRANSFERS	**$22,000**	**$0**	**$0**	**$34,000**	**$30,000**
	EQUIPMENT SERVICES	**$780,596**	**$789,654**	**$728,504**	**$831,141**	**$849,653**

Highlights FY 2016:

Additional funding for transfer to equipment replacement fund to purchase new truck.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	**2016**				
REV LEVEL	**2**				
FUND	**101**	**GENERAL FUND**			
DEPT	**3**	**DEVELOPMENT SERVICES**			
PROGRAM	**22**	**EQUIPMENT SERVICES**			
Account Object	**Account Type**	**Description**	**Budget Request Amount**	**Comment**	**Detail Description**
51020	E	GROUP INSURANCE-EMPLOYER	$ 31,011.00		
51050	E	FICA EXP.-EMPLOYER	$ 11,453.00		
51080	E	WORKER'S COMPENSATION	$ 1,003.00		
51110	E	TMRS-EMPLOYER	$ 14,661.00		
51470	E	SALARIES	$ 135,489.00		
51530	E	SALARIES OVERTIME	$ 12,128.00		
51650	E	LONGEVITY PAY	$ 2,096.00		
53040	E	OTHER EQUIPMENT	$ 22,900.00		Specialized hand tools for the shop
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 800.00		Ink cartriges,paper, pens, envelopes and general office supplies
53640	E	CLOTHING	$ 1,100.00	Uniforms For Shop	Uniforms, boots, shop towels, gloves, safety supplies
53680	E	VEHICLE FUEL	$ 360,000.00		Diesel, unleaded fir city vehicles
53700	E	OIL & LUBRICANTS	$ 9,000.00		Bulk oil, grease, and gear oil
54050	E	REPAIR & MAINTENANCE	$ 103,000.00		Outside repair and maintenance of vehicles
54620	E	MOTOR VEHICLE R&M	$ 90,500.00		Parts for city vehicles
55125	E	PRINTING & BINDING	$ 400.00		Printing of workorders(outside vendors)
55170	E	RENTALS-BLDG LAND & SPACE	$ 400.00		Oxyg, shop equipment rentalsen and acetylene bottles
55235	E	TRAINING AND TRAVEL EXPENSES	$ 500.00		Training classes and training videos
57170	E	MISCELLANEOUS EXPENDITURES	$ 700.00		Batteries, solvents, cleaning supplies, locks, chains etc.
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ 34,000.00		
Totals			$ 831,141.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$27,792	$56,222	$56,222	$61,926	$63,846
51050	FICA EXP.-EMPLOYER	$17,086	$19,399	$19,399	$19,838	$20,047
51080	WORKER'S COMPENSATION	$3,281	$2,295	$2,295	$1,662	$1,679
51110	TMRS-EMPLOYER	$24,776	$25,778	$25,778	$25,092	$25,071
51470	SALARIES	$199,652	$227,438	$227,438	$232,783	$235,110
51530	SALARIES OVERTIME	$10,836	$10,800	$8,300	$10,800	$10,800
51560	SALARIES-PART TIME	$10,082	$13,519	$16,019	$13,036	$13,167
51590	CERTIFICATION PAY	$200	$0	$0	$600	$600
51650	LONGEVITY PAY	$2,528	$1,812	$1,812	$2,088	$2,376
	PERSONNEL	**$296,233**	**$357,263**	**$357,263**	**$367,825**	**$372,696**
53040	OTHER EQUIPMENT	$75	$0	$0	$2,000	$2,000
53340	OFFICE SUPPLIES/EQUIPMENT	$1,836	$200	$200	$200	$200
53640	CLOTHING	$1,686	$2,088	$2,200	$2,200	$2,200
53780	MAINTENANCE SUPPLIES	$0	$0	$0	$25,000	$25,000
	SUPPLIES	**$3,597**	**$2,288**	**$2,400**	**$29,400**	**$29,400**
54050	REPAIR & MAINTENANCE	$27,066	$21,000	$21,000	$21,000	$21,000
55171	RENTALS-EQUIPMENT & SUPPLIES	$7,170	$6,000	$6,000	$6,000	$6,000
55235	TRAINING AND TRAVEL EXPENSES	$11	$2,239	$2,239	$2,239	$2,239
55415	OTHER CONTRACTUAL SERVICES	$171,074	$170,000	$170,000	$170,000	$170,000
56450	TELEPHONE SERVICE	$1,107	$612	$500	$612	$612
57170	MISCELLANEOUS EXPENDITURES	$28,784	$30,000	$30,000	$3,000	$3,000
	SERVICES & PROFESSIONAL FEES	**$235,212**	**$229,851**	**$229,739**	**$202,851**	**$202,851**
59230	TRANS TO 230 ENERGY MANAGEMEN	$626,000	$626,000	$626,000	$438,000	$438,000
59410	TRANS TO 410-FACILITY MAINT	$327,651	$469,151	$469,151	$595,076	$571,876
59412	TRANS TO 412 ELECTRONIC EQUIP	$388	$0	$0	$0	$0
	TRANSFERS	**$954,039**	**$1,095,151**	**$1,095,151**	**$1,033,076**	**$1,009,876**
	FACILITY MANAGEMENT SERVICES	**$1,489,081**	**$1,684,553**	**$1,684,553**	**$1,633,152**	**$1,614,823**

Highlights FY 2016:

Additional funding for transfer to Facility Maintenance Fund (410) for increased cost in maintaining City buildings.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	34	FACILITY MANAGEMENT SERVICES

Account Object	Account Type	Description	Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 61,926.00		
51050	E	FICA EXP.-EMPLOYER	$ 19,838.00		
51080	E	WORKER'S COMPENSATION	$ 1,662.00		
51110	E	TMRS-EMPLOYER	$ 25,092.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 232,783.00		
51530	E	SALARIES OVERTIME	$ 10,800.00		
51560	E	SALARIES-PART TIME	$ 13,036.00		
51590	E	CERTIFICATION PAY	$ 600.00		
51650	E	LONGEVITY PAY	$ 2,088.00		
53040	E	OTHER EQUIPMENT	$ 2,000.00		other equipment, vacuum, carts, ladders $2000.00 was removed from line item 57170 "Miscellaneous Expenditures"
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 200.00		supplies ink cartridge, paper, first aid kit and tape.
53640	E	CLOTHING	$ 2,200.00		uniforms,shoes,coats,belts
53780	E	MAINTENANCE SUPPLIES	$ 25,000.00		for all cleaning supplies $25,000.00 was removed from 101-57170-003-034, Miscellaneous Expenditures.
54050	E	REPAIR & MAINTENANCE	$ 21,000.00		For Triad to purchase supplies and parts for repairs.
55171	E	RENTALS-EQUIPMENT & SUPPLIES	$ 6,000.00		mops,mats,through out city bldgs.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,239.00		Seminars and training for staff
55415	E	OTHER CONTRACTUAL SERVICES	$ 170,000.00		triad services and contracted services for 3 buildings, (pump station, service center and senior center)
56450	E	TELEPHONE SERVICE	$ 612.00		annual cell phone charges.
57170	E	MISCELLANEOUS EXPENDITURES	$ 3,000.00		original budget was $30,000; $25,000 was moved to 53780 (maintenance supplies) and $2000 was moved to 53040 (new equipment) Vendor training, product demo's.
59230	**E**	**TRANS TO 230 ENERGY MANAGEMEN**	**$ 438,000.00**		
59410	**E**	**TRANS TO 410-FACILITY MAINT**	**$ 595,076.00**		
Totals			$ 1,633,152.00		

PARKS & RECREATION

PARK MAINTENANCE

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

SENIOR CENTER

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

RECREATION / CIVIC CENTER

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

SEASONAL PROGRAMS

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

AQUATICS

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	PARKS & RECREATION DEPARTMENT	
101	5	All

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$110,385	$174,421	$174,421	$192,102	$198,049
51050	FICA EXP.-EMPLOYER	$84,179	$93,908	$93,908	$97,135	$97,916
51080	WORKER'S COMPENSATION	$10,997	$9,805	$9,805	$6,576	$6,641
51110	TMRS-EMPLOYER	$105,925	$99,888	$99,888	$98,052	$97,934
51470	SALARIES	$832,782	$868,021	$868,021	$898,124	$907,106
51530	SALARIES OVERTIME	$31,528	$21,766	$21,766	$21,766	$21,766
51560	SALARIES-PART TIME	$240,091	$318,827	$318,827	$333,734	$335,710
51590	CERTIFICATION PAY	$3,338	$2,400	$2,400	$3,300	$3,300
51650	LONGEVITY PAY	$5,272	$5,920	$5,920	$6,776	$7,620
51770	AUTO ALLOWANCE	$12,000	$12,000	$12,000	$12,000	$12,000
	PERSONNEL	**$1,436,496**	**$1,606,956**	**$1,606,956**	**$1,669,565**	**$1,688,042**
53040	OTHER EQUIPMENT	$3,654	$29,800	$29,800	$26,800	$26,800
53340	OFFICE SUPPLIES/EQUIPMENT	$7,814	$9,690	$9,690	$9,690	$9,690
53360	CHEMICALS, MEDICINE & LAB SUP	$17,132	$19,500	$19,500	$19,500	$19,500
53640	CLOTHING	$7,456	$8,060	$8,760	$8,840	$8,840
53800	PROGRAM FOOD & REFRESHMENTS	$0	$199	$199	$200	$0
	SUPPLIES	**$36,055**	**$67,249**	**$67,949**	**$65,030**	**$64,830**
52106	BANK & CREDIT CARD EXP.	$6,754	$7,000	$7,000	$7,000	$7,000
52670	CONCESSION EXP.	$2,240	$2,500	$2,500	$2,500	$2,500
54050	REPAIR & MAINTENANCE	$25,178	$34,300	$34,300	$34,300	$34,300
54350	ATHLETIC FIELD MAINTENANCE	$22,402	$30,000	$30,000	$30,000	$30,000
54365	LIGHTS & IRRIGATION MAINT.	$19,421	$16,900	$16,900	$16,900	$16,900
55090	PROFESSIONAL SERVICES	$21	$103	$103	$103	$103
55120	ADVERTISING	$967	$1,200	$1,200	$1,200	$1,200
55125	PRINTING & BINDING	$546	$600	$600	$600	$600
55170	RENTALS-BLDG LAND & SPACE	$24,700	$26,000	$26,000	$26,500	$26,500
55171	RENTALS-EQUIPMENT & SUPPLIES	$7,572	$10,000	$10,000	$10,000	$10,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$430	$3,333	$3,333	$3,333	$3,333
55235	TRAINING AND TRAVEL EXPENSES	$11,388	$14,555	$14,555	$14,555	$14,555
55415	OTHER CONTRACTUAL SERVICES	$384,131	$364,000	$364,000	$407,805	$459,000
56450	TELEPHONE SERVICE	$4,615	$7,645	$6,945	$6,945	$6,695
57170	MISCELLANEOUS EXPENDITURES	$21,421	$25,469	$25,469	$24,744	$24,549
57260	CASH (OVER)/SHORT	$1,205	$0	$0	$0	$0
57510	CHRISTMAS EXPENSES	$0	$11,870	$11,870	$11,870	$11,870
57680	FIREWORKS EXPENSES	$0	$25,000	$25,000	$11,500	$25,000
	SERVICES & PROFESSIONAL FEES	**$532,987**	**$580,475**	**$579,775**	**$609,856**	**$674,106**
59227	TRANS TO 227-REC REVOLVING	$43,000	$43,000	$43,000	$43,000	$43,000
59230	TRANS TO 230 ENERGY MANAGEMENT	$224,000	$224,000	$224,000	$280,000	$280,000
59407	TRANS TO 407 PARK MAINT	$26,000	$26,000	$26,000	$26,000	$26,000
59408	TRANS TO 408 POOL MAINT	$21,000	$21,000	$21,000	$21,000	$21,000
59420	TRANS TO 420-EQUIPMENT REPLACE	$64,500	$58,400	$58,400	$26,000	$191,100
	TRANSFERS AND OTHER	**$378,500**	**$372,400**	**$372,400**	**$396,000**	**$561,100**
	PARKS & RECREATION DEPARTMENT	**$2,384,038**	**$2,627,080**	**$2,627,080**	**$2,770,451**	**$3,058,078**

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	PARKS & RECREATION DEPARTMENT	MAINTENANCE
101	5	20

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$66,595	$93,721	$93,721	$103,233	$106,433
51050	FICA EXP.-EMPLOYER	$29,355	$31,715	$31,715	$32,546	$32,887
51080	WORKER'S COMPENSATION	$4,489	$4,268	$4,268	$2,829	$2,862
51110	TMRS-EMPLOYER	$48,322	$43,645	$43,645	$42,502	$42,457
51470	SALARIES	$375,728	$378,104	$378,104	$388,457	$392,343
51530	SALARIES OVERTIME	$18,499	$12,158	$12,158	$12,158	$12,158
51560	SALARIES-PART TIME	$0	$14,260	$14,260	$14,404	$14,548
51590	CERTIFICATION PAY	$500	$600	$600	$600	$600
51650	LONGEVITY PAY	$2,864	$3,452	$3,452	$3,816	$4,248
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$552,352**	**$587,923**	**$587,923**	**$606,545**	**$614,536**
53040	OTHER EQUIPMENT	$3,654	$3,300	$3,300	$3,300	$3,300
53340	OFFICE SUPPLIES/EQUIPMENT	$291	$500	$500	$500	$500
53360	CHEMICALS, MEDICINE & LAB SUP	$10,875	$12,500	$12,500	$12,500	$12,500
53640	CLOTHING	$3,462	$3,660	$4,360	$4,360	$4,360
	SUPPLIES	**$18,281**	**$19,960**	**$20,660**	**$20,660**	**$20,660**
54050	REPAIR & MAINTENANCE	$21,662	$29,500	$29,500	$29,500	$29,500
54350	ATHLETIC FIELD MAINTENANCE	$22,402	$30,000	$30,000	$30,000	$30,000
54365	LIGHTS & IRRIGATION MAINT.	$19,421	$16,900	$16,900	$16,900	$16,900
55170	RENTALS-BLDG LAND & SPACE	$6,920	$6,500	$6,500	$6,500	$6,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$0	$800	$800	$800	$800
55235	TRAINING AND TRAVEL EXPENSES	$8,927	$10,700	$10,700	$10,700	$10,700
55415	OTHER CONTRACTUAL SERVICES	$372,861	$339,000	$339,000	$358,000	$439,000
56450	TELEPHONE SERVICE	$2,334	$3,809	$3,109	$3,109	$2,859
57170	MISCELLANEOUS EXPENDITURES	$800	$1,100	$1,100	$1,100	$1,100
	SERVICES & PROFESSIONAL FEES	**$455,327**	**$438,309**	**$437,609**	**$456,609**	**$537,359**
59230	TRANS TO 230 ENERGY MANAGEMENT	$224,000	$224,000	$224,000	$280,000	$280,000
59407	TRANS TO 407 PARK MAINT	$26,000	$26,000	$26,000	$26,000	$26,000
59420	TRANS TO 420-EQUIPMENT REPLACE	$64,500	$58,400	$58,400	$0	$112,500
	TRANSFERS	**$314,500**	**$308,400**	**$308,400**	**$306,000**	**$418,500**
	PARK & LANDSCAPE MAINTENANCE	**$1,340,459**	**$1,354,592**	**$1,354,592**	**$1,389,814**	**$1,591,055**

Highlights FY 2016:

Additional funding for other contractual services, new mowing contract.

Additional funding for transfer to energy manangement fund for increase in utility services.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	5	PARKS & RECREATION DEPARTMENT
PROGRAM	20	PARK & LANDSCAPE MAINTENANCE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 103,233.00		
51050	E	FICA EXP.-EMPLOYER	$ 32,546.00		
51080	E	WORKER'S COMPENSATION	$ 2,829.00		
51110	E	TMRS-EMPLOYER	$ 42,502.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 388,457.00		
51530	E	SALARIES OVERTIME	$ 12,158.00		
51560	E	SALARIES-PART TIME	$ 14,404.00		
51590	E	CERTIFICATION PAY	$ 600.00		
51650	E	LONGEVITY PAY	$ 3,816.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
53040	E	OTHER EQUIPMENT	$ 3,300.00	Minor Equipment and Repairs	Weed eaters, trimmers, push mowers, etc. This line item also covers the accessories for the equipment (i.e. 2-cycle oil, chains, belts, and string) and the maintenance/repair (i.e. blade sharpening, spark plug replacement, etc.)
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 500.00	Pens, pencils, staples, ink,	
53360	E	CHEMICALS, MEDICINE & LAB SUP	$ 12,500.00	Disinfectants, trash bags, toilet paper	Disinfectants, trash bags, toilet paper, pesticides, insecticides, and paint are the essential items for this line item. Other items may include bug repellent, sunscreen, medication ointment/spray for poison ivy, oak, shumac, and others.
53640	E	CLOTHING	$ 4,360.00	Uniforms, cleaning, and work boots.....	Uniform rentals, uniform cleaning, shirts for special events, work boots, etc...
54050	E	REPAIR & MAINTENANCE	$ 29,500.00	Park Maintenance	Tools, maintenance equipment, nuts and bolts, park material, etc....
54350	E	ATHLETIC FIELD MAINTENANCE	$ 30,000.00	Athletic Crew and Complexes	Fertilizer, tools, athletic material (sand, clay, chalk, etc...), paint, minor equipment, etc.....
54365	E	LIGHTS & IRRIGATION MAINT.	$ 16,900.00	Lights and Irrigation Repair and Maint.	Ballfield lights repair, irrigation repair, etc....
55170	E	RENTALS-BLDG LAND & SPACE	$ 6,500.00	BMX Restrooms and	BMX Restroom rental, portable toilets for BMX races, portable toilets at Grimes Soccer and Townsend...
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 800.00	Organizations and	NRPA, NFBPA, Keep Texas Beautiful, Texas Turfgrass Association, and TREES Association.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 10,700.00		NFBPA Conference, Continuing Education Hours for Pesticide Applicators, NRPA Conference, etc.....
55415	E	OTHER CONTRACTUAL SERVICES	$ 358,000.00	Mowing Contract and other Misc.	Mowing Contract and other miscellaneous contract assistance....
56450	E	TELEPHONE SERVICE	$ 3,109.00	Cell Phones and Ipad	Cell phones and Ipad bill payment...
57170	E	MISCELLANEOUS EXPENDITURES	$ 1,100.00	Misc. Expenses	Food and other miscellaneous expenditures related to Park Maintenance and Staff...
59230	E	TRANS TO 230 ENERGY MANAGEMENT	$ 280,000.00		
59407	E	TRANS TO 407 PARK MAINT	$ 26,000.00		
Totals			$ 1,389,814.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	8,397	18,786	18,786	20,687	21,327
51050	FICA EXP.-EMPLOYER	11,417	12,863	12,863	13,005	13,138
51080	WORKER'S COMPENSATION	1,681	1,732	1,732	1,139	1,153
51110	TMRS-EMPLOYER	$10,226	$11,345	11,345	$10,871	$10,859
51470	SALARIES	$84,184	$99,253	99,253	$100,245	$101,246
51560	SALARIES-PART TIME	$64,219	$67,340	67,340	$68,012	$68,691
51590	CERTIFICATION PAY	$975	$1,200	$1,200	$1,200	$1,200
51650	LONGEVITY PAY	$392	$440	440	$580	$676
	PERSONNEL	**$181,491**	**$212,959**	**$212,959**	**$215,739**	**$218,290**
53040	OTHER EQUIPMENT	$0	$26,500	$26,500	$23,500	$23,500
53340	OFFICE SUPPLIES/EQUIPMENT	$1,002	$1,000	$1,000	$1,000	$1,000
53640	CLOTHING	$646	$700	$700	$700	$700
	SUPPLIES	**$1,648**	**$28,200**	**$28,200**	**$25,200**	**$25,200**
54050	REPAIR & MAINTENANCE	$841	$800	$800	$800	$800
55120	ADVERTISING	$213	$200	$200	$200	$200
55230	MEMBERSHIPS & SUBSCRIPTIONS	$385	$350	$350	$350	$350
55235	TRAINING AND TRAVEL EXPENSES	$539	$700	$700	$700	$700
57170	MISCELLANEOUS EXPENDITURES	$2,483	$2,500	$2,500	$2,500	$2,500
	SERVICES & PROFESSIONAL FEES	**$4,461**	**$4,550**	**$4,550**	**$4,550**	**$4,550**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$0	$78,600
	TRANSFERS AND OTHER	$0	$0	$0	$0	$78,600
	SENIOR CENTER	**$187,600**	**$245,709**	**$245,709**	**$245,489**	**$326,640**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	5	PARKS & RECREATION DEPARTMENT			
PROGRAM	22	SENIOR CENTER			

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 20,687.00		
51050	E	FICA EXP.-EMPLOYER	$ 13,005.00		
51080	E	WORKER'S COMPENSATION	$ 1,139.00		
51110	E	TMRS-EMPLOYER	$ 10,871.00		
51470	E	SALARIES	$ 100,245.00		
51560	E	SALARIES-PART TIME	$ 68,012.00		
51590	E	CERTIFICATION PAY	$ 1,200.00		
51650	E	LONGEVITY PAY	$ 580.00		
53040	E	OTHER EQUIPMENT	$ 23,500.00		Fitness Room equipment, ice machine, walk-in refrigerator, sound system, tables and chairs. $26,500 is requested to assist with equipment replacement plan. This line item contains a document that outlines specific center needs.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 1,000.00		Toner ink, pens, pencils, envelopes, etc.
53640	E	CLOTHING	$ 700.00		Staff Shirts
54050	E	REPAIR & MAINTENANCE	$ 800.00		Fitness Room equipment, ice machine, walk-in refrigerator, sound system, tables and chairs. $26,500 is requested to assist with equipment replacement plan. This line item contains a document that outlines specific center needs.
55120	E	ADVERTISING	$ 200.00		Advertisement for Center in Surburban. This is a Senior Guide that reaches 25,000 residents.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 350.00		($200.00) 911 SWRCC alarm monitoring annually. ($150.00) TRAPS Membership Coordinator and Manager
55235	E	TRAINING AND TRAVEL EXPENSES	$ 700.00		TRAPS Conference (Coordinator and Manager to attend).NRPA Registration
57170	E	MISCELLANEOUS EXPENDITURES	$ 2,500.00		Center T-Shirts, Kitchen Supplies (Coffee, creamer, bowls,cups, spoons, forks, napkins, soup, etc.) Computer lab (ink toner, screen cleaner) Center Supplies (hand santizer, air freshener, ink toner, pencils, pens, envelopes, etc.)
Totals			245,489.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$35,393	$61,914	$61,914	$68,182	$70,289
51050	FICA EXP.-EMPLOYER	$36,700	$39,813	$39,813	$40,995	$41,256
51080	WORKER'S COMPENSATION	$3,854	$2,515	$2,515	$1,663	$1,681
51110	TMRS-EMPLOYER	$47,377	$44,898	$44,898	$44,679	$44,618
51470	SALARIES	$372,870	$390,664	$390,664	$409,422	$413,517
51530	SALARIES OVERTIME	$13,009	$9,608	$9,608	$9,608	$9,608
51590	CERTIFICATION PAY	$1,863	$600	$600	$1,500	$1,500
51560	SALARIES-PART TIME	$86,523	$112,812	$112,812	$113,106	$113,106
51650	LONGEVITY PAY	$2,016	$2,028	$2,028	$2,380	$2,696
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$605,605**	**$670,852**	**$670,852**	**$697,535**	**$704,271**
53340	OFFICE SUPPLIES/EQUIPMENT	$5,547	$6,690	$6,690	$6,690	$6,690
53640	CLOTHING	$2,093	$2,000	$2,000	$2,000	$2,000
	SUPPLIES	**$7,640**	**$8,889**	**$8,889**	**$8,890**	**$8,690**
52106	BANK & CREDIT CARD EXP.	$6,754	$7,000	$7,000	$7,000	$7,000
54050	REPAIR & MAINTENANCE	$746	$1,000	$1,000	$1,000	$1,000
55090	PROFESSIONAL SERVICES	$21	$103	$103	$103	$103
55120	ADVERTISING	$754	$1,000	$1,000	$1,000	$1,000
55125	PRINTING & BINDING	$53	$300	$300	$300	$300
55170	RENTALS-BLDG LAND & SPACE	$7,630	$8,000	$8,000	$8,000	$8,000
55171	RENTALS-EQUIPMENT & SUPPLIES	$7,572	$10,000	$10,000	$10,000	$10,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$45	$2,183	$2,183	$2,184	$2,183
55235	TRAINING AND TRAVEL EXPENSES	$1,419	$2,455	$2,455	$2,456	$2,455
55415	OTHER CONTRACTUAL SERVICES	$4,412	$0	$0	$30,000	$0
56450	TELEPHONE SERVICE	$1,671	$3,218	$3,218	$3,218	$3,218
57170	MISCELLANEOUS EXPENDITURES	$4,060	$6,307	$6,307	$6,307	$6,307
57260	CASH (OVER)/SHORT	$1,205	$0	$0	$0	$0
57510	CHRISTMAS EXPENSE	$0	$11,870	$11,870	$11,870	$11,870
57680	FIREWORKS EXPENSE	$0	$25,000	$25,000	$11,500	$25,000
	SERVICES & PROFESSIONAL FEES	**$36,339**	**$78,436**	**$78,436**	**$94,938**	**$78,437**
58080	BUILDINGS & IMPROVEMENTS	$0	$0	$0	$30,000	$70,000
	CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$30,000**	**$70,000**
59227	TRANS TO 227-REC REVOLVING	$43,000	$43,000	$43,000	$43,000	$43,000
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$26,000	$0
	TRANSFERS AND OTHER	**$43,000**	**$43,000**	**$43,000**	**$69,000**	**$43,000**
	RECREATION & CIVIC CENTER	**$692,583**	**$801,177**	**$801,177**	**$900,363**	**$904,398**

Highlights FY 2016:

Additional funding for other contractual services, replacement of Activenet Software.

Addiional funding for buidling and improvements to upgrade partitions Civic Center Bluebonnet rooms.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	5	PARKS & RECREATION DEPARTMENT
PROGRAM	32	RECREATION & CIVIC CENTER

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 68,182.00		
51050	E	FICA EXP.-EMPLOYER	$ 40,995.00		
51080	E	WORKER'S COMPENSATION	$ 1,663.00		
51110	E	TMRS-EMPLOYER	$ 44,679.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 409,422.00		
51530	E	SALARIES OVERTIME	$ 9,608.00		
51560	E	SALARIES-PART TIME	$ 113,106.00		
51590	E	CERTIFICATION PAY	$ 1,500.00		
51650	E	LONGEVITY PAY	$ 2,380.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52106	E	BANK & CREDIT CARD EXP.	$ 7,000.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 6,690.00		This account is used for the purchase of departmental business cards, Office Depot orders, and the Konica Minolta copier
53640	E	CLOTHING	$ 2,000.00		This account is used to purchase departmental polos, jackets and sweatshirts for PALS staff
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 200.00		This account is used for refreshments for departmental staff meetings.
54050	E	REPAIR & MAINTENANCE	$ 1,000.00		This account is used to repair goals, backboards, and gym equipment
55090	E	PROFESSIONAL SERVICES	$ 103.00		Volunteer and contract labor criminal background checks.
55120	E	ADVERTISING	$ 1,000.00		This is account is used to purchase software, magazine ads or any other media needed to promote activities in the Civic
55125	E	PRINTING & BINDING	$ 300.00		This account is used to purchase cardstock paper, postcards, and ink for the plotter
55170	E	RENTALS-BLDG LAND & SPACE	$ 8,000.00		This is account is used to rent portalets for youth sports
55171	E	RENTALS-EQUIPMENT & SUPPLIES	$ 10,000.00		This line item is used to purchase linens for Civic Center rentals
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 2,184.00		Annual Board/Commission Banquet & Awards replace handheld units as needed provide safety articles for inspectors New
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,456.00		This account is used to pay for any training / professional development classes taken by employees during the fiscal year.
55415	E	OTHER CONTRACTUAL SERVICES	$ 30,000.00		Upgrade for Class Software Program
56450	E	TELEPHONE SERVICE	$ 3,218.00		This account is used to pay for departmental cell phone usage
57170	E	MISCELLANEOUS EXPENDITURES	$ 6,307.00		Civic Center Equipment Replacement/Repair; Departmental Retreat; Programming for Christmas and Spring Break;
57510	E	CHRISTMAS EXPENSES	$ 11,870.00	Reduced	This line item is for Christmas Decorations throughout the city.
57680	E	FIREWORKS EXPENSES	$ 11,500.00	Reduced	This line item is designated for expenditures pertaining to the 4th of July Event.
58080	E	BUILDINGS & IMPROVEMENTS	$ 30,000.00		Upgrade Civic Center Bluebonnet partition, Upgrade sound equipment in Bluebonnet rooms
59227	E	TRANS TO 227-REC REVOLVING	43,000.00		Monthly contribution from the clock tower revenue.
59420	E	TRANS TO 420-EQUIPMENT REPLACE	26,000.00		This line item is for replacing the vehicle for the recreation department.
Totals			900,363.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$1,158	$1,605	$1,605	$1,985	$1,985
51080	WORKER'S COMPENSATION	$168	$215	$215	$175	$175
51560	SALARIES-PART TIME	$16,808	$21,000	$21,000	$26,000	$26,000
	PERSONNEL	**$18,154**	**$22,820**	**$22,820**	**$28,160**	**$28,160**
53340	OFFICE SUPPLIES/EQUIPMENT	$0	$500	$500	$500	$500
53640	CLOTHING	$1,255	$1,000	$1,000	$1,080	$1,080
	SUPPLIES	**$1,255**	**$1,500**	**$1,500**	**$1,580**	**$1,580**
55170	RENTALS-BLDG LAND & SPACE	$10,150	$11,500	$11,500	$12,000	$12,000
55415	OTHER CONTRACTUAL SERVICES	$6,858	$25,000	$25,000	$19,805	$20,000
57170	MISCELLANEOUS EXPENDITURES	$12,091	$14,180	$14,180	$13,455	$13,260
	SERVICES & PROFESSIONAL FEES	**$29,099**	**$50,680**	**$50,680**	**$45,260**	**$45,260**
	SEASONAL PROGRAMS	**$48,509**	**$75,000**	**$75,000**	**$75,000**	**$75,000**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	101	GENERAL FUND			
DEPT	5	PARKS & RECREATION DEPARTMENT			
PROGRAM	40	SEASONAL PROGRAMS			

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ 1,985.00		
51080	E	WORKER'S COMPENSATION	$ 175.00		
51560	E	SALARIES-PART TIME	$ 26,000.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 500.00		Office supplies for Seasonal Program staff.
53640	E	CLOTHING	$ 1,080.00		Uniforms for staff
55170	E	RENTALS-BLDG LAND & SPACE	$ 12,000.00		Rental of DISD facilities
55415	E	OTHER CONTRACTUAL SERVICES	$ 19,805.00		Instructors and vendors for different programs
57170	E	MISCELLANEOUS EXPENDITURES	$ 13,455.00		Career Camp Program Supplies and Equipment; and supplies and prizes for special events.
Totals			$ 75,000.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$5,549	$7,912	$7,912	$8,604	$8,650
51080	WORKER'S COMPENSATION	$805	$1,075	$1,075	$770	$770
51560	SALARIES-PART TIME	$72,540	$103,415	$103,415	$112,212	$113,365
	PERSONNEL	**$78,894**	**$112,402**	**$112,402**	**$121,586**	**$122,785**
53340	OFFICE SUPPLIES/EQUIPMENT	$974	$1,000	$1,000	$1,000	$1,000
53360	CHEMICALS, MEDICINE & LAB SUP	$6,257	$7,000	$7,000	$7,000	$7,000
53640	CLOTHING	$0	$700	$700	$700	$700
	SUPPLIES	**$7,232**	**$8,700**	**$8,700**	**$8,700**	**$8,700**
52670	CONCESSION EXP.	$2,240	$2,500	$2,500	$2,500	$2,500
54050	REPAIR & MAINTENANCE	$1,928	$3,000	$3,000	$3,000	$3,000
55125	PRINTING & BINDING	$493	$300	$300	$300	$300
55235	TRAINING AND TRAVEL EXPENSES	$503	$700	$700	$700	$700
56450	TELEPHONE SERVICE	$609	$618	$618	$618	$618
57170	MISCELLANEOUS EXPENDITURES	$1,987	$1,382	$1,382	$1,382	$1,382
	SERVICES & PROFESSIONAL FEES	**$7,760**	**$8,500**	**$8,500**	**$8,500**	**$8,500**
59408	TRANS TO 408 POOL MAINT	$21,000	$21,000	$21,000	$21,000	$21,000
	TRANSFERS	**$21,000**	**$21,000**	**$21,000**	**$21,000**	**$21,000**
	AQUATICS	**$114,886**	**$150,602**	**$150,602**	**$159,786**	**$160,985**

Highlights FY 2016:

Additional funding for salaries part-time

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	5	PARKS & RECREATION DEPARTMENT
PROGRAM	45	AQUATICS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	8,604.00		
51080	E	WORKER'S COMPENSATION	770.00		
51560	E	SALARIES-PART TIME	112,212.00		
52670	E	CONCESSION EXP.	2,500.00		Concession expenses from parties.
53340	E	OFFICE SUPPLIES/EQUIPMENT	1,000.00	Moseley Pool Of	Facility Cleaning Supplies,Ink Cartridges, wristbands, pens, pencils, et.c
53360	E	CHEMICALS, MEDICINE & LAB SUP	7,000.00		Chemicals to maintain the Moseley Swimming Pool.
53640	E	CLOTHING	700.00	Staff t-shirts	Lifeguard T-Shirts (30 @ $10 each) Cashier daily t-shirits, Managers & Assistan Managers
54050	E	REPAIR & MAINTENANCE	3,000.00		Pre season cleanup, guard stands, bouys, loungers, pool sealers, slide waxing.
55125	E	PRINTING & BINDING	300.00		Pool Post Cards
55235	E	TRAINING AND TRAVEL EXPENSES	700.00		Pool certifications, in service training,
56450	E	TELEPHONE SERVICE	618.00		This line item is designed to fund the Aquatics Supervisor Cell Phone.
57170	E	MISCELLANEOUS EXPENDITURES	1,382.00		This line item is used for preseason clean up items, staff meetings and janitorial material used at the pool.
59408	E	TRANS TO 408 POOL MAINT	21,000.00		This fund is used as a maintenance fund to replace pumps, shade structures, painting, and other pool fixtures.
Totals			159,786.00		

PUBLIC SAFETY – POLICE

POLICE DEPARTMENT ADMINISTRATION

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

ANIMAL CONTROL

- Provides vector and animal control.

CODE ENFORCEMENT

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

SCHOOL RESOURCE OFFICER

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	POLICE DEPARTMENT	
101	6	ALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$17,301	$8,000	$8,000	$8,000	$8,000
40810	INTERGOVT-DESOTO ISD	$277,052	$270,000	$270,000	$270,000	$270,000
40800	INTERGOVERNMENTAL REIMBURSE	$87,613	$65,000	$65,000	$65,000	$65,000
	TOTAL REVENUES	$381,966	$343,000	$343,000	$343,000	$343,000
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$651,700	$837,310	$837,310	$921,961	$950,423
51050	FICA EXP.-EMPLOYER	$445,338	$463,434	$463,434	$475,304	$479,619
51080	WORKER'S COMPENSATION	$57,171	$51,959	$51,959	$37,263	$37,551
51110	TMRS-EMPLOYER	$715,777	$636,934	$636,934	$621,089	$619,632
51470	SALARIES	$5,474,315	$5,498,908	$5,498,908	$5,642,686	$5,694,476
51530	SALARIES OVERTIME	$302,445	$280,000	$280,000	$280,000	$280,000
51560	SALARIES-PART TIME	$127,265	$197,951	$197,951	$201,458	$203,483
51590	CERTIFICATION PAY	$96,723	$92,100	$92,100	$98,100	$98,100
51650	LONGEVITY PAY	$47,968	$50,896	$50,896	$53,480	$57,308
51740	ASSIGNMENT PAY	$18,027	$16,625	$16,625	$18,125	$18,125
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$7,942,728**	**$8,132,117**	**$8,132,117**	**$8,355,466**	**$8,444,717**
53040	OTHER EQUIPMENT	$13,432	$5,600	$5,600	$13,600	$5,600
53340	OFFICE SUPPLIES/EQUIPMENT	$14,587	$15,050	$15,050	$19,725	$19,725
53360	CHEMICALS, MEDICINE & LAB SUP	$700	$1,200	$1,200	$1,200	$1,200
53640	CLOTHING	$30,832	$33,700	$33,700	$34,200	$34,200
53660	PROTECTIVE CLOTHING	$16,478	$12,315	$12,315	$15,350	$14,500
53820	AMMUNITION	$21,622	$21,621	$22,621	$22,621	$22,621
	SUPPLIES	**$97,651**	**$89,486**	**$90,486**	**$106,696**	**$97,846**
52230	POSTAGE	$475	$500	$500	$500	$500
52350	ADMINISTRATIVE EXPENSES	$4,558	$2,680	$2,680	$2,680	$2,680
52710	K-9 PROGRAM EXP.	$2,000	$5,000	$5,000	$5,000	$5,000
54050	REPAIR & MAINTENANCE	$21,009	$33,800	$33,800	$23,500	$23,500
54320	COMPUTER SOFTWARE MAINT.	$0	$2,450	$0	$15,250	$15,250
55060	RE-ACCREDITATION	$6,877	$7,633	$7,633	$7,633	$7,633
55075	CRIME ANALYST COSTS	$19,137	$20,000	$20,000	$20,000	$20,000
55090	PROFESSIONAL SERVICES	$22,680	$17,550	$17,550	$17,550	$17,550
55125	PRINTING & BINDING	$5,193	$7,150	$7,150	$7,650	$7,650
55195	ANNUAL AWARDS	$2,096	$1,900	$1,900	$1,900	$1,900
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,615	$2,810	$2,810	$2,810	$2,810
55235	TRAINING AND TRAVEL EXPENSES	$43,780	$38,620	$38,620	$39,620	$39,620
55290	RECRUITING	$31	$700	$700	$700	$700
55295	INTERACTIVE COMMUNITY POLICING	$1,956	$1,500	$1,500	$1,500	$1,500
55415	OTHER CONTRACTUAL SERVICES	$9,379	$10,500	$10,500	$8,000	$8,000
56450	TELEPHONE SERVICE	$38,142	$40,248	$40,248	$40,448	$40,448
57170	MISCELLANEOUS EXPENDITURES	$2,645	$2,000	$2,000	$2,000	$2,000
57320	PARTICIPANT EXP-ANIMAL SHELTR	$184,386	$175,000	$175,000	$190,000	$196,667
	SERVICES & PROFESSIONAL FEES	**$366,958**	**$370,041**	**$367,591**	**$386,741**	**$393,408**
50190	ANIMAL SHELTER PRIN DEBT PYMNT	$28,333	$30,000	$30,000	$30,000	$30,000
50205	ANIMAL SHELTER DEBT INT. EXP.	$22,839	$21,673	$21,673	$20,473	$20,473
	DEBT SERVICE	**$51,173**	**$51,673**	**$51,673**	**$50,473**	**$50,473**
59409	TRANS TO 409 POLICE EQUIP	$95,152	$95,152	$95,152	$95,152	$95,152
59420	TRANS TO 420-EQUIPMENT REPLACE	$170,700	$66,300	$66,300	$257,200	$461,900
	TRANSFERS	**$265,852**	**$161,452**	**$161,452**	**$352,352**	**$557,052**
	POLICE DEPARTMENT	**$8,724,361**	**$8,804,769**	**$8,803,319**	**$9,251,728**	**$9,543,496**

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$17,301	$8,000	$8,000	$8,000	$8,000
40800	INTERGOVERNMENTAL REIMBURSE	$87,613	$65,000	$65,000	$65,000	$65,000
	TOTAL REVENUES	**$104,914**	**$73,000**	**$73,000**	**$73,000**	**$73,000**
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$578,111	$743,377	$743,377	$828,849	$854,435
51050	FICA EXP.-EMPLOYER	$397,603	$414,530	$414,530	$428,850	$432,930
51080	WORKER'S COMPENSATION	$51,842	$47,425	$47,425	$34,017	$34,293
51110	TMRS-EMPLOYER	$641,218	$577,896	$577,896	$568,750	$567,629
51470	SALARIES	$4,947,829	$4,986,808	$4,986,808	$5,164,584	$5,214,111
51530	SALARIES OVERTIME	$219,942	$200,000	$200,000	$200,000	$200,000
51560	SALARIES-PART TIME	$96,096	$163,738	$163,738	$165,376	$167,040
51590	CERTIFICATION PAY	$89,996	$85,200	$85,200	$91,500	$91,500
51620	DIFFERENTIAL PAY	$0	$0	$0	$0	$0
51650	LONGEVITY PAY	$43,300	$46,348	$46,348	$48,504	$51,912
51740	ASSIGNMENT PAY	$16,509	$15,125	$15,125	$16,625	$16,625
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$7,088,444**	**$7,286,447**	**$7,286,447**	**$7,553,055**	**$7,636,475**
53040	OTHER EQUIPMENT	$5,737	$4,400	$4,400	$4,400	$4,400
53340	OFFICE SUPPLIES/EQUIPMENT	$12,963	$12,500	$12,500	$12,500	$12,500
53640	CLOTHING	$29,430	$32,000	$32,000	$32,000	$32,000
53660	PROTECTIVE CLOTHING	$15,978	$11,815	$11,815	$14,850	$14,000
53820	AMMUNITION	$21,622	$21,621	$22,621	$22,621	$22,621
	SUPPLIES	**$85,730**	**$82,336**	**$83,336**	**$86,371**	**$85,521**
52230	POSTAGE	$475	$500	$500	$500	$500
52350	ADMINISTRATIVE EXPENSES	$4,558	$2,500	$2,500	$2,500	$2,500
52710	K-9 PROGRAM EXP.	$2,000	$5,000	$5,000	$5,000	$5,000
54050	REPAIR & MAINTENANCE	$20,709	$33,500	$33,500	$23,200	$23,200
54320	COMPUTER SOFTWARE MAINT.	$0	$2,450	$0	$15,250	$15,250
55060	RE-ACCREDITATION	$6,877	$7,633	$7,633	$7,633	$7,633
55075	CRIME ANALYST COSTS	$19,137	$20,000	$20,000	$20,000	$20,000
55090	PROFESSIONAL SERVICES	$22,680	$17,550	$17,550	$17,550	$17,550
55125	PRINTING & BINDING	$4,238	$6,000	$6,000	$6,000	$6,000
55195	ANNUAL AWARDS	$2,096	$1,900	$1,900	$1,900	$1,900
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,465	$2,500	$2,500	$2,500	$2,500
55235	TRAINING AND TRAVEL EXPENSES	$41,412	$35,620	$35,620	$35,620	$35,620
55290	RECRUITING	$31	$700	$700	$700	$700
55295	INTERACTIVE COMMUNITY POLICING	$1,956	$1,500	$1,500	$1,500	$1,500
55415	OTHER CONTRACTUAL SERVICES	$8,879	$10,000	$10,000	$7,500	$7,500
56450	TELEPHONE SERVICE	$31,823	$31,750	$31,750	$31,750	$31,750
57170	MISCELLANEOUS EXPENDITURES	$44	$0	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$169,380**	**$179,103**	**$176,653**	**$179,103**	**$179,103**
59409	TRANS TO 409 POLICE EQUIP	$95,152	$95,152	$95,152	$95,152	$95,152
59420	TRANS TO 420-EQUIPMENT REPLACE	$170,700	$66,300	$66,300	$232,200	$366,500
	TRANSFERS AND OTHER	**$265,852**	**$161,452**	**$161,452**	**$327,352**	**$461,652**
	POLICE OPERATIONS	**$7,609,406**	**$7,709,338**	**$7,707,888**	**$8,145,881**	**$8,362,751**

Highlights FY 2016:

Additional funding for annual maintenance fees for in-car cameras/computers, and electronic ticket writers

Additional funding for transfer to equipment replacement fund for new vehicles

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	10	POLICE OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 828,849.00		
51050	E	FICA EXP.-EMPLOYER	$ 428,850.00		
51080	E	WORKER'S COMPENSATION	$ 34,017.00		
51110	E	TMRS-EMPLOYER	$ 568,750.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 5,164,584.00		
51530	E	SALARIES OVERTIME	$ 200,000.00		
51560	E	SALARIES-PART TIME	$ 165,376.00		
51590	E	CERTIFICATION PAY	$ 91,500.00		
51620	E	DIFFERENTIAL PAY	$ -		
51650	E	LONGEVITY PAY	$ 48,504.00		
51740	E	ASSIGNMENT PAY	$ 16,625.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52230	E	POSTAGE	$ 500.00		
52350	E	ADMINISTRATIVE EXPENSES	$ 2,500.00	Bereavement ackn, meeting refreshments	Bereavement acknowledgements, postage, refreshments for quarterly & annual staff meetings, community meetings
52710	E	K-9 PROGRAM EXP.	$ 5,000.00	Start up for DeSoto K-9 Services.	Start up for DeSoto K-9 Services.
53040	E	OTHER EQUIPMENT	$ 4,400.00	Keys, minor tools & supplies for vehicle	Keys, minor tools & supplies for vehicles and police facility, storage containers, masks, surge protectors, commercial enforcement decals, de-icer, spray paint.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 12,500.00	Printer cartridges, toner, file folders,	Printer cartridges, toner, file folders, pens, batteries, DVDs, CDs, etc.
53520	E	FURNITURE & FIXTURES	$ -		
53640	E	CLOTHING	$ 32,000.00	Clothing for new officers and replacemen	Clothing for new officers and replacement program for formal uniforms, BDUs and polo shirts.
53660	E	PROTECTIVE CLOTHING	$ 14,850.00	Vests & Replacement Vests	Vests for new officers and replacement vests (5 year warranty). Approximately 17 vests per year.
53820	E	AMMUNITION	$ 22,621.00		Duty and training ammunition. Pepperball, Tasers, and chemical munitions.
54050	E	REPAIR & MAINTENANCE	$ 23,200.00	Maintenance for car computers, cameras,	Maintenance for car computers, cameras, electric doors, radars, fire extinguishers, ID machine, and weapons cleaner. Annual Maintenance fees for radars, ticket writers, L3, SunGard/OSSI, TWC, CrownPointe, ID Card machine, CBM Archives, etc. Moved AFIX 5000, L3 5300 to Computer software maint.101-54320-06-010
54320	E	COMPUTER SOFTWARE MAINT.	$ 15,250.00		Maintenance agreements for computer software.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	10	POLICE OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55060	E	RE-ACCREDITATION	$ 7,633.00	Annual continuation fee and training	CALEA annual continuation fee and training conference for two employees.
55075	E	CRIME ANALYST COSTS	$ 20,000.00	Cost to share a Crime Analyst	Cost to share a Crime Analyst with Cedar Hill, Duncanville, and Lancaster PD. Payment is made to the City of Cedar Hill.
55090	E	PROFESSIONAL SERVICES	$ 17,550.00	Attorneys fees, Polygraphs, psychologica	Attorneys fees, polygraphs, psychological exams, photo services, forensic testing, and interpretation services.Moved 2450.00 for code red to computer software maint. 101-54320-006-010.
55125	E	PRINTING & BINDING	$ 6,000.00	Patrol division forms (door tags, red ta	Patrol division forms (door tags, red tags, etc.), envelopes, PIP forms, brochures. Copier service
55195	E	ANNUAL AWARDS	$ 1,900.00	Annual awards presentation	Annual awards presentation (awards and presentation supplies).
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 2,500.00	Notary renewal, FBI NA	Notary renewal, FBI NA memberships, Property & Evidence Association, Financial Crime Association,
55235	E	TRAINING AND TRAVEL EXPENSES	$ 35,620.00	Mand./special training, Police Academy	Mandatory and specialized training. Police academy training for new officers.
55290	E	RECRUITING	$ 700.00	Job fairs, advertising and incentives	Job fairs, advertising and incentives (pens, mugs, etc.).
55295	E	INTERACTIVE COMMUNITY POLICING	$ 1,500.00	Supplies for Citizen Police Academies	Supplies for Citizen Police Academies, Senior Citizen Symposium, graffiti trailer supplies, and Crime Prevention conferences.
55415	E	OTHER CONTRACTUAL SERVICES	$ 7,500.00	Power DMS, Investigative software	Power DMS, Investigative software (Accurint, Leadsonline, Cellebrite, Covert Track, etc.), Ace Parking (County Court), Productivity Contract Training, Blackboard Connect, Experian, etc.Moved Power DMS 2500.00 to 101-54320-006-010 Computer software maint.
56450	E	TELEPHONE SERVICE	$ 31,750.00	Mobile Phones & Air Cards	Verizon mobile phones (19) and air cards (41).
59409	E	TRANS TO 409 POLICE EQUIP	$ 95,152.00	New and replacement equipment	New and replacement equipment for employees such as holsters, flashlights, duty weapons, recorders, cameras, leather gear, badges). Tasers, Pepperballs, in-car cameras, computers, AVLs, radars, property rooms supplies, equipment for SRRG (tactical team and hostage negotiators).
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ 232,200.00	Vehicle replacement potential 6 vehicles	Vehicle replacement potentially 6 vehicles. Reduced from 265900 to balance FY 2016. Will reevaluate in 2016 budget process.
Totals			$ 8,145,881.00		

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CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$7,845	$7,159	$7,159	$7,219	$7,298
51020	GROUP INSURANCE-EMPLOYER	$9,077	$18,742	$18,742	$20,643	$21,282
51650	LONGEVITY PAY	$576	$0	$0	$180	$276
51470	SALARIES	$80,262	$73,108	$73,108	$73,840	$74,578
51530	SALARIES OVERTIME	$8,946	$3,093	$3,093	$3,093	$3,093
51560	SALARIES-PART TIME	$15,837	$17,085	$17,085	$17,258	$17,431
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$0	$0	$0	$0
51110	TMRS-EMPLOYER	$10,813	$8,254	$8,254	$7,887	$7,882
51080	WORKER'S COMPENSATION	$1,137	$908	$908	$783	$792
51590	CERTIFICATION PAY	$75	$300	$300	$0	$0
	PERSONNEL	**$134,568**	**$128,649**	**$128,649**	**$130,903**	**$132,632**
53360	CHEMICALS, MEDICINE & LAB SUP	$700	$1,200	$1,200	$1,200	$1,200
53640	CLOTHING	$800	$800	$800	$800	$800
53340	OFFICE SUPPLIES/EQUIPMENT	$300	$500	$500	$500	$500
53040	OTHER EQUIPMENT	$928	$700	$700	$8,700	$700
53660	PROTECTIVE CLOTHING	$500	$500	$500	$500	$500
	SUPPLIES	**$3,228**	**$3,700**	**$3,700**	**$11,700**	**$3,700**
55230	MEMBERSHIPS & SUBSCRIPTIONS	$150	$150	$150	$150	$150
55415	OTHER CONTRACTUAL SERVICES	$500	$500	$500	$500	$500
57320	PARTICIPANT EXP-ANIMAL SHELTR	$184,386	$175,000	$175,000	$190,000	$196,667
55125	PRINTING & BINDING	$150	$150	$150	$150	$150
54050	REPAIR & MAINTENANCE	$300	$300	$300	$300	$300
56450	TELEPHONE SERVICE	$1,803	$2,300	$2,300	$2,300	$2,300
55235	TRAINING AND TRAVEL EXPENSES	$413	$500	$500	$1,500	$1,500
	SERVICES & PROFESSIONAL FEES	**$187,702**	**$178,900**	**$178,900**	**$194,900**	**$201,567**
50190	ANIMAL SHELTER PRIN DEBT PYMNT	$28,333	$30,000	$30,000	$30,000	$30,000
50205	ANIMAL SHELTER DEBT INT. EXP.	$22,839	$21,673	$21,673	$20,473	$20,473
	DEBT SERVICE	**$51,173**	**$51,673**	**$51,673**	**$50,473**	**$50,473**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$0	$0
	TRANSFERS	**$0**	**$0**	**$0**	**$0**	**$0**
	ANIMAL CONTROL	**$376,671**	**$362,922**	**$362,922**	**$387,976**	**$388,372**

Highlights FY 2016:

Additional funding for Participant share of animal shelter

Additional funding for other equipment to purchase traps, poles, other small equipment.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	13	ANIMAL CONTROL

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
50190	E	ANIMAL SHELTER PRIN DEBT PYMNT	$ 30,000.00		
50205	E	ANIMAL SHELTER DEBT INT. EXP.	$ 20,473.00		
51020	E	GROUP INSURANCE-EMPLOYER	$ 20,643.00		
51050	E	FICA EXP.-EMPLOYER	$ 7,219.00		
51080	E	WORKER'S COMPENSATION	$ 783.00		
51110	E	TMRS-EMPLOYER	$ 7,887.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 73,840.00		
51530	E	SALARIES OVERTIME	$ 3,093.00		
51560	E	SALARIES-PART TIME	$ 17,258.00		
51650	E	LONGEVITY PAY	$ 180.00		
53040	E	OTHER EQUIPMENT	$ 8,700.00	Minor equipment includes: traps,	Minor equipment includes: traps, poles, other small equipment.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 500.00	Ink for printer, pens, pencils, tape, pa	Ink for printer, pens, pencils, tape, paper clips, labels, and other office supplies.
53360	E	CHEMICALS, MEDICINE & LAB SUP	$ 1,200.00	Shipping specimens, animal hospital cost	Shipping specimens, animal hospital costs, chemicals for tranquilizing animals and other lab supplies.
53640	E	CLOTHING	$ 800.00	Uniform which includes: shirts, pants,	Uniform which includes: shirts, pants, caps
53660	E	PROTECTIVE CLOTHING	$ 500.00	Protective clothing: steel-toe boots	Protective clothing includes steel-toe boots and rain gear
54050	E	REPAIR & MAINTENANCE	$ 300.00	Repair and maintenance of animal	Repair and maintenance of animal traps
55125	E	PRINTING & BINDING	$ 150.00	Includes business cards and door hangers	Includes business cards and door hangers
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 150.00	Subscriptions for animal control-related	Subscriptions for animal control-related organizations.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 1,500.00	Animal control training classes for cont	Animal control training classes for continued certification.
55415	E	OTHER CONTRACTUAL SERVICES	$ 500.00	Contractor for trapping of wildlife incl	Contractor for trapping of wildlife including coyotes and mountain lions.
56450	E	TELEPHONE SERVICE	$ 2,300.00	3 cell phones and 2 air cards	3 cell phones and 2 air cards - 1 full time officer and 2 part time officers.
57320	E	PARTICIPANT EXP-ANIMAL SHELTR	$ 190,000.00	1/3 of Tri City Animal Shelter Budget	City participation in Tri-City Animal Shelter regional cooperative; FY2016 regional budget not yet determined; Desoto participation requirement is $190,000 in FY2016.
Totals			$ 387,976.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$22,433	$37,545	$37,545	$31,023	$31,984
51050	FICA EXP.-EMPLOYER	$14,951	$16,096	$16,096	$13,573	$13,715
51080	WORKER'S COMPENSATION	$870	$474	$474	$248	$250
51110	TMRS-EMPLOYER	$22,925	$21,274	$21,274	$16,467	$16,446
51470	SALARIES	$187,395	$187,088	$187,088	$152,358	$153,883
51530	SALARIES OVERTIME	$2,135	$4,079	$4,079	$4,079	$4,079
51560	SALARIES-PART TIME	$8,809	$17,128	$17,128	$18,824	$19,012
51590	CERTIFICATION PAY	$400	$300	$300	$300	$300
51650	LONGEVITY PAY	$1,544	$1,816	$1,816	$1,872	$2,004
	PERSONNEL	**$261,463**	**$285,800**	**$285,800**	**$238,744**	**$241,673**
53340	OFFICE SUPPLIES/EQUIPMENT	$1,324	$2,050	$2,050	$6,725	$6,725
53640	CLOTHING	$602	$900	$900	$1,400	$1,400
	SUPPLIES	**$1,926**	**$2,950**	**$2,950**	**$8,125**	**$8,125**
52350	ADMINISTRATIVE EXPENSES	$0	$180	$180	$180	$180
55125	PRINTING & BINDING	$804	$1,000	$1,000	$1,500	$1,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$0	$160	$160	$160	$160
55235	TRAINING AND TRAVEL EXPENSES	$1,955	$2,500	$2,500	$2,500	$2,500
56450	TELEPHONE SERVICE	$2,709	$4,198	$4,198	$4,398	$4,398
57170	MISCELLANEOUS EXPENDITURES	$2,452	$2,000	$2,000	$2,000	$2,000
	SERVICES & PROFESSIONAL FEES	**$7,921**	**$10,038**	**$10,038**	**$10,738**	**$10,738**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$25,000	$51,600
	TRANSFERS AND OTHER	**$0**	**$0**	**$0**	**$25,000**	**$51,600**
	CODE ENFORCEMENT	**$271,310**	**$298,788**	**$298,788**	**$282,607**	**$312,136**

Highlights FY 2016:

Additional funding for office supplies/equipment to purchase ticket writer and maintenance fee.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	17	CODE ENFORCEMENT

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 31,023.00		
51050	E	FICA EXP.-EMPLOYER	$ 13,573.00		
51080	E	WORKER'S COMPENSATION	$ 248.00		
51110	E	TMRS-EMPLOYER	$ 16,467.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 152,358.00		
51530	E	SALARIES OVERTIME	$ 4,079.00		
51560	E	SALARIES-PART TIME	$ 18,824.00		
51590	E	CERTIFICATION PAY	$ 300.00		
51650	E	LONGEVITY PAY	$ 1,872.00		
52350	E	ADMINISTRATIVE EXPENSES	$ 180.00	Miscellaneous costs and refreshments for	Miscellaneous costs and refreshments for Eyes and Ears meetings
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 6,725.00	Pens, pencils, ink for printers, paper c	Pens, pencils, ink for printers, paper clips, labels, staples, file folders and other office supplies.
53640	E	CLOTHING	$ 1,400.00	Shirts for Code	Shirts for Code Enforcement
55125	E	PRINTING & BINDING	$ 1,500.00	Door hangers, stationery,	Door hangers, stationery, warning citations.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 160.00	Subscriptions to trade journals.	Subscriptions to trade journals.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,500.00	Code Enforcement officers certification	Code Enforcement officers certification and training.
56450	E	TELEPHONE SERVICE	$ 4,398.00	Cell phones for code enforcement officer	Cell phones for code enforcement officers
57170	E	MISCELLANEOUS EXPENDITURES	$ 2,000.00	Signs for high grass	Signs for high grass ordinance violations.
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ 25,000.00	One Truck	
Totals			$ 282,607.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$42,079	$37,646	$37,646	$41,446	$42,722
51050	FICA EXP.-EMPLOYER	$24,939	$25,649	$25,649	$25,662	$25,676
51080	WORKER'S COMPENSATION	$3,321	$3,152	$3,152	$2,215	$2,216
51110	TMRS-EMPLOYER	$40,820	$29,510	$29,510	$27,985	$27,675
51470	SALARIES	$258,830	$251,904	$251,904	$251,904	$251,904
51530	SALARIES OVERTIME	$71,422	$72,828	$72,828	$72,828	$72,828
51560	SALARIES-PART TIME	$6,523	$0	$0	$0	$0
51590	CERTIFICATION PAY	$6,252	$6,300	$6,300	$6,300	$6,300
51650	LONGEVITY PAY	$2,548	$2,732	$2,732	$2,924	$3,116
51740	ASSIGNMENT PAY	$1,518	$1,500	$1,500	$1,500	$1,500
	PERSONNEL	**$458,253**	**$431,221**	**$431,221**	**$432,764**	**$433,937**
53040	OTHER EQUIPMENT	$6,767	$500	$500	$500	$500
	SUPPLIES	**$6,767**	**$500**	**$500**	**$500**	**$500**
56450	TELEPHONE SERVICE	$1,806	$2,000	$2,000	$2,000	$2,000
57170	MISCELLANEOUS EXPENDITURES	$148	$0	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$1,954**	**$2,000**	**$2,000**	**$2,000**	**$2,000**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$0	$43,800
	TRANSFERS AND OTHER	$0	$0	$0	$0	$43,800
	SCHOOL RESOURCE OFFICERS	**$466,974**	**$433,721**	**$433,721**	**$435,264**	**$480,237**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	18	SCHOOL RESOURCE OFFICERS

ccount Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 41,446.00		
51050	E	FICA EXP.-EMPLOYER	$ 25,662.00		
51080	E	WORKER'S COMPENSATION	$ 2,215.00		
51110	E	TMRS-EMPLOYER	$ 27,985.00		
51470	E	SALARIES	$ 251,904.00		
51530	E	SALARIES OVERTIME	$ 72,828.00		71400 from prior year times 2% =72,828
51590	E	CERTIFICATION PAY	$ 6,300.00		
51650	E	LONGEVITY PAY	$ 2,924.00		
51740	E	ASSIGNMENT PAY	$ 1,500.00		
53040	E	OTHER EQUIPMENT	$ 500.00		
56450	E	TELEPHONE SERVICE	$ 2,000.00		SRO Officers (4) mobile telephones. $600 * 4 officers.
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ -		
Totals			$ 435,264.00		

FIRE DEPARTMENT ADMINISTRATION

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

FIRE PREVENTION

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	FIRE DEPARTMENT	
101	7	ALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$25,712	$12,007	$12,007	$12,007	$12,007
40800	INTERGOVERNMENTAL REIMBURSE	$5,447	$0	$0	$0	$0
	TOTAL REVENUES	$31,159	$12,007	$12,007	$12,007	$12,007
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$587,382	$649,404	$649,404	$704,666	$715,716
51050	FICA EXP.-EMPLOYER	$339,991	$364,305	$364,305	$370,640	$368,544
51080	WORKER'S COMPENSATION	$41,832	$37,564	$37,564	$24,801	$24,653
51110	TMRS-EMPLOYER	$560,260	$512,082	$512,082	$500,702	$492,036
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$0	$0	$10,000	$0
51470	SALARIES	$4,241,698	$4,330,757	$4,330,757	$4,417,999	$4,388,929
51530	SALARIES OVERTIME	$173,363	$165,000	$165,000	$165,000	$165,000
51590	CERTIFICATION PAY	$154,600	$156,000	$156,000	$159,300	$159,300
51620	DIFFERENTIAL PAY	$39,801	$38,257	$38,257	$38,257	$38,257
51650	LONGEVITY PAY	$34,040	$37,368	$37,368	$34,552	$37,372
51740	ASSIGNMENT PAY	$52,903	$71,040	$71,040	$75,063	$75,063
51770	AUTO ALLOWANCE	$12,000	$12,000	$12,000	$12,000	$12,000
	PERSONNEL	**$6,237,870**	**$6,373,777**	**$6,373,777**	**$6,512,980**	**$6,476,870**
53040	OTHER EQUIPMENT	$9,732	$13,321	$13,321	$13,321	$13,321
53080	RADIO AND COMM EQUIPMENT	$6,459	$4,200	$4,200	$4,200	$4,200
53340	OFFICE SUPPLIES/EQUIPMENT	$8,921	$8,150	$8,150	$8,150	$8,150
53360	CHEMICALS, MEDICINE & LAB SUP	$82,859	$79,000	$90,000	$91,000	$91,000
53520	FURNITURE & FIXTURES	$923	$2,150	$2,150	$2,150	$2,150
53580	TECHNICAL & CODE BOOKS	$20	$700	$700	$700	$700
53640	CLOTHING	$22,603	$27,650	$27,650	$28,348	$28,348
53660	PROTECTIVE CLOTHING	$0	$1,275	$1,275	$500	$500
	SUPPLIES	**$131,517**	**$136,446**	**$147,446**	**$148,369**	**$148,369**
52106	BANK & CREDIT CARD EXP.	$78	$0	$0	$0	$0
52230	POSTAGE	$6	$0	$0	$0	$0
54050	REPAIR & MAINTENANCE	$18,277	$31,120	$31,120	$33,120	$33,120
54055	REPAIR & MAINTENANCE-PPE	$15,427	$20,441	$20,441	$20,441	$20,441
54305	COMPUTER HARDWARE MAINT.	$0	$7,399	$7,399	$7,500	$7,500
54320	COMPUTER SOFTWARE MAINT.	$0	$13,608	$6,208	$6,850	$6,850
55085	MEDICAL SERVICES	$482	$1,100	$1,100	$1,100	$1,100
55090	PROFESSIONAL SERVICES	$17,135	$14,110	$14,110	$11,230	$11,230
55125	PRINTING & BINDING	$1,517	$1,550	$1,550	$1,550	$1,550
55170	RENTALS-BLDG LAND & SPACE	$0	$500	$500	$500	$500
55195	ANNUAL AWARDS	$2,767	$3,500	$3,500	$3,500	$3,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$3,836	$5,475	$5,475	$5,510	$5,510
55235	TRAINING AND TRAVEL EXPENSES	$50,865	$57,000	$57,000	$67,000	$67,000
55290	RECRUITING	$0	$300	$300	$300	$300
55415	OTHER CONTRACTUAL SERVICES	$86,253	$95,630	$102,880	$115,534	$152,034
56450	TELEPHONE SERVICE	$9,943	$13,566	$13,566	$13,566	$13,566
57170	MISCELLANEOUS EXPENDITURES	$15,501	$14,500	$14,500	$14,500	$14,500
57503	SPECIAL EVENTS	$2,248	$2,500	$2,500	$3,500	$3,500
	SERVICES & PROFESSIONAL FEES	**$224,336**	**$282,299**	**$282,149**	**$305,701**	**$342,201**
59401	TRANS TO 401 FIRE PPE REPLACE	$63,000	$63,000	$63,000	$63,000	$63,000
59402	TRANS TO 402-FIRE EQUIP REPLAC	$0	$55,104	$55,104	$0	$55,104
59412	TRANS TO 412 ELECTRONIC EQUIP	$157	$0	$0	$0	$0
59420	TRANS TO 420-EQUIPMENT REPLACE	$138,300	$300,300	$300,300	$493,772	$659,062
	TRANSFERS	**$201,457**	**$418,404**	**$418,404**	**$556,772**	**$777,166**
	FIRE DEPARTMENT	**$6,795,180**	**$7,210,926**	**$7,221,776**	**$7,523,822**	**$7,744,606**

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$25,062	$12,007	$12,007	$12,007	$12,007
40800	INTERGOVERNMENTAL REIMBURSE	$5,447	$0	$0	$0	$0
	AVAILABLE RESOURCES	$30,509	$12,007	$12,007	$12,007	$12,007
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$580,918	$639,975	$639,975	$704,666	$715,716
51050	FICA EXP.-EMPLOYER	$333,973	$357,601	$357,601	$370,640	$368,544
51080	WORKER'S COMPENSATION	$41,163	$36,863	$36,863	$24,801	$24,653
51110	TMRS-EMPLOYER	$550,849	$502,791	$502,791	$500,702	$492,036
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$0	$0	$10,000	$0
51470	SALARIES	$4,178,960	$4,270,811	$4,270,811	$4,417,999	$4,388,929
51530	SALARIES OVERTIME	$169,299	$160,000	$160,000	$165,000	$165,000
51560	SALARIES-PART TIME	$0	$0	$0	$0	$0
51590	CERTIFICATION PAY	$151,798	$152,100	$152,100	$159,300	$159,300
51620	DIFFERENTIAL PAY	$39,801	$38,257	$38,257	$38,257	$38,257
51650	LONGEVITY PAY	$34,040	$36,588	$36,588	$34,552	$37,372
51740	ASSIGNMENT PAY	$43,705	$53,040	$53,040	$75,063	$75,063
51770	AUTO ALLOWANCE	$12,000	$12,000	$12,000	$12,000	$12,000
	PERSONNEL	**$6,136,506**	**$6,260,026**	**$6,260,026**	**$6,512,980**	**$6,476,870**
53040	OTHER EQUIPMENT	$7,852	$8,117	$8,117	$8,117	$8,117
53080	RADIO AND COMM EQUIPMENT	$6,459	$4,200	$4,200	$4,200	$4,200
53340	OFFICE SUPPLIES/EQUIPMENT	$8,788	$7,750	$7,750	$7,750	$7,750
53360	CHEMICALS, MEDICINE & LAB SUP	$82,859	$79,000	$90,000	$91,000	$91,000
53520	FURNITURE & FIXTURES	$923	$2,150	$2,150	$2,150	$2,150
53640	CLOTHING	$22,213	$27,000	$27,000	$27,698	$27,698
52106	BANK & CREDIT CARD EXP.	$78	$0	$0	$0	$0
54050	REPAIR & MAINTENANCE	$18,277	$31,120	$31,120	$33,120	$33,120
54055	REPAIR & MAINTENANCE-PPE	$15,427	$20,441	$20,441	$20,441	$20,441
54305	COMPUTER HARDWARE MAINT.	$0	$7,399	$7,399	$7,500	$7,500
54320	COMPUTER SOFTWARE MAINT.	$0	$13,608	$6,208	$6,850	$6,850
55085	MEDICAL SERVICES	$482	$1,100	$1,100	$1,100	$1,100
55090	PROFESSIONAL SERVICES	$17,015	$13,710	$13,710	$10,830	$10,830
55125	PRINTING & BINDING	$1,267	$800	$800	$800	$800
55170	RENTALS-BLDG LAND & SPACE	$0	$500	$500	$500	$500
55195	ANNUAL AWARDS	$2,767	$3,500	$3,500	$3,500	$3,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$3,389	$4,265	$4,265	$4,300	$4,300
55235	TRAINING AND TRAVEL EXPENSES	$48,983	$52,300	$52,300	$62,300	$62,300
55290	RECRUITING	$0	$300	$300	$300	$300
55415	OTHER CONTRACTUAL SERVICES	$86,253	$95,630	$102,880	$115,534	$152,034
56450	TELEPHONE SERVICE	$9,214	$12,790	$12,790	$12,790	$12,790
57170	MISCELLANEOUS EXPENDITURES	$15,501	$14,500	$14,500	$14,500	$14,500
57503	SPECIAL EVENTS	$2,248	$2,500	$2,500	$3,500	$3,500
	SERVICES & PROFESSIONAL FEES	**$350,003**	**$402,680**	**$413,530**	**$438,780**	**$475,280**
59401	TRANS TO 401 FIRE PPE REPLACE	$63,000	$63,000	$63,000	$63,000	$63,000
59402	TRANS TO 402-FIRE EQUIP REPLAC	$0	$55,104	$55,104	$0	$55,104
59420	TRANS TO 420-EQUIPMENT REPLACE	$138,300	$300,300	$300,300	$493,772	$659,062
	TRANSFERS	**$201,300**	**$418,404**	**$418,404**	**$556,772**	**$777,166**
	FIRE/EMS OPERATIONS	**$6,687,809**	**$7,081,110**	**$7,091,960**	**$7,508,532**	**$7,729,316**
	ENDING BALANCE	**$6,657,300**	**$7,069,103**	**$7,079,953**	**$7,496,525**	**$7,717,309**

Highlights FY 2016:

Additional funding fo chemicals, medicine and lab supplies due to increase in contract pricing for supplies.

Additional funding for transfer to equipment replacement fund for future repalcment of equipment.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	FIRE/EMS OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 704,666.00		
51050	E	FICA EXP.-EMPLOYER	$ 370,640.00		
51080	E	WORKER'S COMPENSATION	$ 24,801.00		
51110	E	TMRS-EMPLOYER	$ 500,702.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ 10,000.00	Overtime for Fire	Related to Fire Inspections
51470	E	SALARIES	$ 4,417,999.00		
51530	E	SALARIES OVERTIME	$ 165,000.00		
51560	E	SALARIES-PART TIME	$ -		
51590	E	CERTIFICATION PAY	$ 159,300.00		
51620	E	DIFFERENTIAL PAY	$ 38,257.00		
51650	E	LONGEVITY PAY	$ 34,552.00		
51740	E	ASSIGNMENT PAY	$ 75,063.00		
51770	E	AUTO ALLOWANCE	$ 12,000.00		
53040	E	OTHER EQUIPMENT	$ 8,117.00		Fire Station, apparatus and Emergency Operations Center minor equipment
53080	E	RADIO AND COMM EQUIPMENT	$ 4,200.00		New and replacement radios for vehicles, fire stations and emergency operations
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 7,750.00		Office supplies for fire administration and 3 fire stations.
53360	E	CHEMICALS, MEDICINE & LAB SUP	$ 91,000.00		Emergency Medical Supplies and Drugs for the Paramedic Ambulance Program
53520	E	FURNITURE & FIXTURES	$ 2,150.00		Fire Admin, Fire Station and Emergency Operations Center Replacement Furniture and Fixtures
53640	E	CLOTHING	$ 27,698.00		Clothing and uniforms for the department.
54050	E	REPAIR & MAINTENANCE	$ 33,120.00		Repairs for items such as siren contract and siren repair and maintenance, rescue tools, self contained breathing apparatus, EMS computer tablets, station alerting systems, air compressors and mobile radio maintenance.
54055	E	REPAIR & MAINTENANCE-PPE	$ 20,441.00		Repair and maintenance for firefighter personal protective equipment (protective clothing)
54305	E	COMPUTER HARDWARE MAINT.	$ 7,500.00		Renewal for Smartnet contract.
54320	E	COMPUTER SOFTWARE MAINT.	$ 6,850.00		1/3 of Code Red fees; Firehouse software support, firehouse inspector software for licenses - Ipads.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	FIRE/EMS OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55085	E	MEDICAL SERVICES	$ 1,100.00		Any miscellaneous medical fees for fire personnel.
55090	E	PROFESSIONAL SERVICES	$ 10,830.00		Various professional services
55125	E	PRINTING & BINDING	$ 800.00		Business cards, flyers for retirements, ELMO, shift calendars.
55170	E	RENTALS-BLDG LAND & SPACE	$ 500.00		Rentals: rooms, equipment, tableclothes etc.
55195	E	ANNUAL AWARDS	$ 3,500.00		Annual Fire Department Employees Awards Banquet and retirement receptions.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 4,300.00		Various memberships (NFPA, SFFMA, IAFC, NCCTRAC, Texas Fire Chief's Association, Dallas County Fire Chief's Assoc., etc.) and subscriptions to all fire related associations, periodicals and organizations (Texas Civil Service Reporter, Firehouse, Fire Engineering, Dallas Morning New, etc.)
55235	E	TRAINING AND TRAVEL EXPENSES	$ 62,300.00		Fire and rescue training, emergency medial training and officer and employee development
55290	E	RECRUITING	$ 300.00		Presentations and giveaways.
55415	E	OTHER CONTRACTUAL SERVICES	$ 115,534.00		Medical control services, emergency notification services and communication services, regional training officer, header for updated city website
56450	E	TELEPHONE SERVICE	$ 12,790.00		
57170	E	MISCELLANEOUS EXPENDITURES	$ 14,500.00		This line item is used to purchase a variety of items for the stations and apparatus such as: fuel mixture for small engines, batteries, detergents, electrical supplies, drill bites, rope, oil absorbent, vehicle care supplies, Gatorade and other such items.
57503	E	SPECIAL EVENTS	$ 3,500.00		Variety of occasions: mid year retreat, no sick time gift cards, SWRCC recognition, refreshments for EM courses, Rookie badge/shield presentations, eagles for retirements, new baby fire caps.
59401	E	TRANS TO 401 FIRE PPE REPLACE	$ 63,000.00		Fund for the replacement of firefighter personal protection equipment: helmet, turnout coat, turnout pants, boots, hood, etc
59420	E	TRANS TO 420-EQUIPMENT REPLACE	$ 493,772.00		
Totals			7,508,532.00		

NOTES

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$650	$0	$0	$0	$0
40800	INTERGOVERNMENTAL REIMBURSE	$0	$0	$0	$0	$0
	AVAILABLE RESOURCES	$650	$0	$0	$0	$0
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$6,464	$9,429	$9,429	$0	$0
51050	FICA EXP.-EMPLOYER	$6,018	$6,704	$6,704	$0	$0
51080	WORKER'S COMPENSATION	$670	$701	$701	$0	$0
51110	TMRS-EMPLOYER	$9,411	$9,291	$9,291	$0	$0
51470	SALARIES	$62,738	$59,946	$59,946	$0	$0
51530	SALARIES OVERTIME	$4,064	$5,000	$5,000	$0	$0
51590	CERTIFICATION PAY	$2,802	$3,900	$3,900	$0	$0
51650	LONGEVITY PAY	$0	$780	$780	$0	$0
51740	ASSIGNMENT PAY	$9,198	$18,000	$18,000	$0	$0
	PERSONNEL	**$101,364**	**$113,751**	**$113,751**	**$0**	**$0**
53040	OTHER EQUIPMENT	$1,880	$5,204	$5,204	$5,204	$5,204
53340	OFFICE SUPPLIES/EQUIPMENT	$133	$400	$400	$400	$400
53580	TECHNICAL & CODE BOOKS	$20	$700	$700	$700	$700
53640	CLOTHING	$390	$650	$650	$650	$650
53660	PROTECTIVE CLOTHING	$0	$1,275	$1,275	$500	$500
	SUPPLIES	**$2,423**	**$8,229**	**$8,229**	**$7,454**	**$7,454**
55090	PROFESSIONAL SERVICES	$120	$400	$400	$400	$400
55125	PRINTING & BINDING	$250	$750	$750	$750	$750
55230	MEMBERSHIPS & SUBSCRIPTIONS	$447	$1,210	$1,210	$1,210	$1,210
55235	TRAINING AND TRAVEL EXPENSES	$1,882	$4,700	$4,700	$4,700	$4,700
56450	TELEPHONE SERVICE	$729	$776	$776	$776	$776
	SERVICES & PROFESSIONAL FEES	**$3,428**	**$7,836**	**$7,836**	**$7,836**	**$7,836**
59412	TRANS TO 412 ELECTRONIC EQUIP	$157	$0	$0	$0	$0
	TRANSFERS	**$157**	**$0**	**$0**	**$0**	**$0**
	FIRE PREVENTION	**$107,372**	**$129,816**	**$129,816**	**$15,290**	**$15,290**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	7	FIRE DEPARTMENT
PROGRAM	13	FIRE PREVENTION

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 5,204.00		Minor equipment for inspections and fire investigations
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 400.00		Office supplies and equipment for fire prevention and fire investigations
53580	E	TECHNICAL & CODE BOOKS	$ 700.00		Fire code book or related publications
53640	E	CLOTHING	$ 650.00		Uniforms for Fire Marshal and investigation clothing
53660	E	PROTECTIVE CLOTHING	$ 500.00		Protective clothing for Fire Marsahl
55090	E	PROFESSIONAL SERVICES	$ 400.00		Fire Investigative lab analysis of fire debris
55125	E	PRINTING & BINDING	$ 750.00		Printing of fire inspection and fire investigative forms
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 1,210.00		Memberships in fire prevention and fire investigation organizations
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,700.00		State Fire Marshal's Conference or the State Arson Investigator's Conference
56450	E	TELEPHONE SERVICE	$ 776.00		Phone Service
Totals			$ 15,290.00		

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MUNICIPAL COURT

MUNICIPAL COURT
JUDGE

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

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$41,792	$47,004	$47,004	$62,087	$64,026
51050	FICA EXP.-EMPLOYER	$22,508	$25,080	$25,080	$28,060	$29,290
51080	WORKER'S COMPENSATION	$1,606	$738	$738	$762	$858
51110	TMRS-EMPLOYER	$35,664	$34,200	$34,200	$37,141	$38,363
51470	SALARIES	$290,594	$298,888	$298,888	$343,048	$358,579
51530	SALARIES OVERTIME	$1,786	$1,200	$1,200	$1,200	$1,200
51560	SALARIES-PART TIME	$18,394	$36,256	$36,256	$32,933	$33,262
51590	CERTIFICATION PAY	$1,088	$1,500	$1,500	$1,500	$1,500
51650	LONGEVITY PAY	$504	$768	$768	$1,008	$1,248
51770	AUTO ALLOWANCE	$3,600	$3,000	$3,600	$3,000	$3,000
	PERSONNEL	**$417,536**	**$448,634**	**$449,234**	**$510,739**	**$531,326**
53040	OTHER EQUIPMENT	$1,352	$3,000	$3,000	$0	$0
53340	OFFICE SUPPLIES/EQUIPMENT	$5,208	$4,500	$4,500	$4,260	$4,500
53520	FURNITURE & FIXTURES	$0	$2,542	$2,542	$0	$0
53580	TECHNICAL & CODE BOOKS	$0	$740	$740	$740	$740
	SUPPLIES	**$6,560**	**$10,782**	**$10,782**	**$5,000**	**$5,240**
52106	BANK & CREDIT CARD EXP.	$7,159	$7,000	$7,000	$7,000	$7,000
52230	POSTAGE	$0	$500	$500	$500	$500
55090	PROFESSIONAL SERVICES	$3,566	$6,000	$6,000	$13,000	$13,000
55100	WARRANT COLLECTION EXPENSE	$36,491	$35,000	$88,200	$0	$0
55125	PRINTING & BINDING	$3,879	$8,000	$8,000	$3,000	$3,000
55190	COURT & JURY COSTS	$714	$800	$800	$800	$800
55230	MEMBERSHIPS & SUBSCRIPTIONS	$120	$300	$300	$300	$300
55235	TRAINING AND TRAVEL EXPENSES	$744	$6,000	$6,000	$4,000	$6,000
55415	OTHER CONTRACTUAL SERVICES	$131	$0	$0	$300	$300
57170	MISCELLANEOUS EXPENDITURES	$0	$500	$500	$500	$500
57260	CASH (OVER)/SHORT	$56	$0	$0	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$52,857**	**$64,100**	**$117,300**	**$29,400**	**$31,400**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$0	$41,500
	TRANSFERS TO	$0	$0	$0	$0	$41,500
	COURT SERVICES	**$476,953**	**$523,516**	**$577,316**	**$545,139**	**$609,466**

Highlights FY 2016:

Additional funding for 1 full-time City Marshall.

Additional funding professional services for Relief Magistrate

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	8	MUNICIPAL COURT
PROGRAM	38	COURT SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 62,087.00		
51050	E	FICA EXP.-EMPLOYER	$ 28,060.00		
51080	E	WORKER'S COMPENSATION	$ 762.00		
51110	E	TMRS-EMPLOYER	$ 37,141.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 343,048.00		
51530	E	SALARIES OVERTIME	$ 1,200.00		
51560	E	SALARIES-PART TIME	$ 32,933.00		
51590	E	CERTIFICATION PAY	$ 1,500.00		
51650	E	LONGEVITY PAY	$ 1,008.00		
51770	E	AUTO ALLOWANCE	$ 3,000.00		
52106	E	BANK & CREDIT CARD EXP.	$ 7,000.00		Bank and credit card expense.
52230	E	POSTAGE	$ 500.00		Postage
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 4,260.00		General office supplies for the court
53580	E	TECHNICAL & CODE BOOKS	$ 740.00		Texas Criminal Traffic Law Books and LexisNexis annual access.
55090	E	PROFESSIONAL SERVICES	$ 13,000.00		Funds used to pay Associate Judge's to work arraignments on weekends or scheduled days off for Judge Kurth at the jail.
55125	E	PRINTING & BINDING	$ 3,000.00		various printing cost for forms used at the court and/or the jail.
55190	E	COURT & JURY COSTS	$ 800.00		Funds used to pay jurors who serve on jury panels for Desoto Municipal Court
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 300.00		Pays for memberships for the Texas Court Clerks Association and the Judge's membership to the Texas Municipal Courts Association.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,000.00		Various training and travel for the Municipal Court staff.
55415	E	OTHER CONTRACTUAL SERVICES	$ 300.00		Professional services.
57170	E	MISCELLANEOUS EXPENDITURES	$ 500.00		For various needs that may arise during the year.
Totals			$ 545,139.00		

NOTES

LIBRARY

LIBRARY FUNCTIONS

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	LIBRARY	LIBRARY SERVICES
101	10	30

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$33,249	$65,805	$65,805	$82,784	$85,341
51050	FICA EXP.-EMPLOYER	$40,242	$43,205	$43,205	$45,049	$46,199
51080	WORKER'S COMPENSATION	$696	$630	$630	$477	$488
51110	TMRS-EMPLOYER	$49,341	$46,200	$46,200	$50,419	$50,358
51470	SALARIES	$351,235	$396,899	$396,899	$441,065	$445,480
51530	SALARIES OVERTIME	$198	$801	$801	$801	$801
51560	SALARIES-PART TIME	$174,087	$152,992	$152,992	$135,103	$146,295
51590	CERTIFICATION PAY	$3,338	$4,200	$4,200	$3,600	$3,600
51650	LONGEVITY PAY	$3,588	$3,780	$3,780	$3,188	$3,644
51770	AUTO ALLOWANCE	$5,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$660,974**	**$720,512**	**$720,512**	**$768,486**	**$788,206**
53040	OTHER EQUIPMENT	$11,777	$12,126	$12,126	$10,846	$10,846
53250	LIBRARY BOOKS	$93,715	$97,820	$97,820	$99,000	$99,000
53340	OFFICE SUPPLIES/EQUIPMENT	$6,809	$9,222	$6,800	$8,000	$8,000
53440	COMPUTER SOFTWARE	$5,000	$6,430	$9,000	$13,500	$13,500
53520	FURNITURE & FIXTURES	$4,000	$9,450	$6,450	$4,000	$4,000
53560	LIBRARY MAT'L PROCESSING SUPPL	$7,654	$9,000	$9,000	$9,000	$9,000
53620	BOOKLEASE & PERIODICALS	$9,144	$10,170	$10,170	$10,170	$10,170
53640	CLOTHING	$0	$500	$500	$500	$500
53800	PROGRAM FOOD & REFRESHMENTS	$1,679	$2,105	$2,105	$2,105	$2,105
	SUPPLIES	**$139,777**	**$156,823**	**$153,971**	**$157,121**	**$157,121**
52106	BANK & CREDIT CARD EXP.	$2,108	$900	$900	$900	$900
54050	REPAIR & MAINTENANCE	$180	$300	$300	$300	$300
54305	COMPUTER HARDWARE MAINT.	$0	$3,912	$0	$0	$0
55090	PROFESSIONAL SERVICES	$31,077	$13,915	$30,215	$3,315	$3,315
55120	ADVERTISING	$375	$500	$500	$500	$500
55125	PRINTING & BINDING	$141	$2,100	$2,100	$2,100	$2,100
55171	RENTALS-EQUIPMENT & SUPPLIES	$152	$155	$200	$150	$150
55195	ANNUAL AWARDS	$2,330	$3,745	$3,800	$3,300	$3,500
55228	ELECTRONIC MEDIA SUBSCRIPTIONS	$0	$16,400	$0	$27,500	$27,500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,210	$6,965	$6,965	$6,915	$6,915
55235	TRAINING AND TRAVEL EXPENSES	$11,584	$13,425	$12,425	$13,425	$13,425
55415	OTHER CONTRACTUAL SERVICES	$24,544	$17,000	$17,000	$15,000	$15,000
56450	TELEPHONE SERVICE	$2,802	$3,520	$3,520	$2,800	$2,800
57170	MISCELLANEOUS EXPENDITURES	$2,239	$1,250	$1,250	$1,250	$1,250
57503	SPECIAL EVENTS	$7,036	$8,408	$13,750	$14,370	$14,370
	SERVICES AND PROFESSIONAL FEES	**$86,778**	**$92,495**	**$92,925**	**$91,825**	**$92,025**
58160	CAPITAL OUTLAY	$0	$5,990	$0	$0	$0
	CAPITAL OUTLAY	**$0**	**$5,990**	**$0**	**$0**	**$0**
	LIBRARY	**$887,529**	**$975,820**	**$967,408**	**$1,017,432**	**$1,037,352**

Highlights FY 2016:

Additional funding for computer software upgrade website and current software.

CITY OF DESOTO

DETAILED BUDGET ITEM REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	10	LIBRARY
PROGRAM	30	LIBRARY SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 82,784.00		
51050	E	FICA EXP.-EMPLOYER	$ 45,049.00		
51080	E	WORKER'S COMPENSATION	$ 477.00		
51110	E	TMRS-EMPLOYER	$ 50,419.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		This was a place holder of $13k, the funds are now budgeted in the part time salaries.
51470	E	SALARIES	$ 441,065.00		
51530	E	SALARIES OVERTIME	$ 801.00		
51560	E	SALARIES-PART TIME	$ 135,103.00		
51590	E	CERTIFICATION PAY	$ 3,600.00		
51650	E	LONGEVITY PAY	$ 3,188.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52106	E	BANK & CREDIT CARD EXP.	$ 900.00	Bank & Credit Card Expense	determined by Finance
52230	E	POSTAGE	$ -		
53040	E	OTHER EQUIPMENT	$ 10,846.00	Minor Equipment	Funds will be used to buy two AWE computers for the youth area (they are meant to teach children how to use a computer) - $6284. Remainder to be used to upgrade Envisionware RFID pad readers, and coin ops for the copiers and new self check software
53250	E	LIBRARY BOOKS	$ 99,000.00	Books, Audiobooks, Books on CD, and DVD	Materials in a variety of formats: Print, CD, DVD, E-Books, Playaways, E-Magazines, Streaming Videos, as well as upcoming formats. (FY2016 funding is increased by $1180 by taking excess from another line item)
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 8,000.00	Office Supplies	Office Supplies needed to run the library on a daily basis; in previous years, printer cartridges for staff members were ordered from Fund 624; purchases of printer cartridges is moved into 101-53340-010-030; Internet Printing Revenue (General Fund) was also adjusted to accommodate the printer cartridge purchases. This line item was added to for 2016 by money taken from another line item so we can cover higher costs for ink cartridges and other needs due to increase usage of the library.
53440	E	COMPUTER SOFTWARE	$ 13,500.00	Computer Software	Library Specific Software, including 3m e-content ($5000), Upgrades to website ($3500) and the remainder upgrades to Polaris functionality and the public use computers
53520	E	FURNITURE & FIXTURES	$ 4,000.00	Small Furniture and Fixtures	Purchase fixtures to hold newspapers and magazines
53560	E	LIBRARY MAT'L PROCESSING SUPPL	$ 9,000.00	RFID Tag/Processing/Circulation Supplies	All supplies needed for processing materials as well as the supplies needed for the circulation of materials. Including; Book Covers, Cases, Labels, RFID tags, Library Cards, Printer Receipt Ribbon and Receipt Tape.
53620	E	BOOKLEASE & PERIODICALS	$ 10,170.00	Book Lease and Periodicals	1st Choice Magazine and Newspaper Subscriptions($5470) as well as the McNaughton (Brodart)Book Lease ($4700).
53640	E	CLOTHING	$ 500.00		Clothing for staff - logo polo shirts to help ID staff to customers
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 2,105.00	Food and Refreshments	Refreshments for programs such as the Teen Advisory Board, Teen Volunteer Program, Story Time Program, Summer Reading Club, and other Library-sponsored events.
54050	E	REPAIR & MAINTENANCE	$ 300.00	Repair and Maintenance	Miscellaneous repairs that need to be completed by outside source in the library that is not covered under TRIAD Maintenance.

CITY OF DESOTO

DETAILED BUDGET ITEM REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	10	LIBRARY
PROGRAM	30	LIBRARY SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55090	E	PROFESSIONAL SERVICES	$ 3,315.00	Professional Services	Line item used for, Movie License USA License Agreement, Syndetics Solutions, and the Baker & Taylor Book Update Service. This line item is significantly decreased from 2015 online databases have been moved to account 101-5528-010-030
55120	E	ADVERTISING	$ 500.00	Advertising	Same amount as requested in 2015 (a drop of $500.00 from 2014). Used to cover cost of marketing materials
55125	E	PRINTING & BINDING	$ 2,100.00	Printing and Binding	Printing of Library Brochures, Business Cards and other printing needs .
55171	E	RENTALS-EQUIPMENT & SUPPLIES	$ 150.00	Equipment Rental	Rental of helium tank; helium refill
55195	E	ANNUAL AWARDS	$ 3,300.00	Annual Awards	Awards for Teen Volunteer Program, Summer Reading Club, and Library Volunteer Program. This was reduced by $500 so we could pay for volunteer background checks since we are increasing volunteer opportunities
55228	E	ELECTRONIC MEDIA SUBSCRIPTIONS	$ 27,500.00		The resources being purchased in this line item are the databases and electronic resources we make available for our customer to use. The 2015 budget these were included in 101-55090-010-030 Professional Services
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 6,915.00	Memberships and Subscriptions	OCLC (Cat Express, Subscriptions for Staff (professional journals), Texas Library Association Membership (Kerry, Angela, Chad and Kim), ALA Membership (Kerry), , GIS Information System (ZMARC) Sam's Club Memberships (Kim, Marquenez), Texas Municipal Library Directors' Association (Kerry). PLANT membership (Kerry)
55235	E	TRAINING AND TRAVEL EXPENSES	$ 13,425.00	Training & Professional Development	TLA Conference - location Houston(Kerry, Angela, Chad)- approx. $4500; Management Retreat (Kerry) - approx. $500; ALA Conference - Orlando(Kerry) - approx. $1700; PLD Conference - Denver (Kerry, Angela) - approx. $3000; TLA Annual Assembly - Austin (Kerry) - approx. $750.00; Remainder for other training opportunities for staff (cost of the training and travel)
55415	E	OTHER CONTRACTUAL SERVICES	$ 15,000.00	Contractual Services	Funding to continue to develop plan with designers for youth and entry areas to the library
56450	E	TELEPHONE SERVICE	$ 2,800.00	Telephone Service	DSL line (AT&T), networking charges (Konika Minolta), and iPhone data plan (Verizon). The line item was increased by $380.00 pulled from another line item.
57170	E	MISCELLANEOUS EXPENDITURES	$ 1,250.00	Miscellaneous Expenditures	Supplies the Teen Volunteer Program, Story Time Program, Summer Reading Club program, etc., and other unforeseen needs
57503	E	SPECIAL EVENTS	$ 14,370.00	Special Events	All Teen and youth events and Programs, Summer Reading Club Program,Teen Empowerment Summit, All adult, and computer training events and programs
Totals			$ 1,017,432.00		

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY FUNCTIONS

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	INFORMATION TECHNOLOGY	INFORMATION TECH SERVICES
101	11	14

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$28,087	$28,254	$28,254	$31,094	$32,054
51050	FICA EXP.-EMPLOYER	$14,947	$17,821	$17,821	$17,500	$17,683
51080	WORKER'S COMPENSATION	$253	$256	$256	$160	$162
51110	TMRS-EMPLOYER	$23,230	$24,177	$24,177	$22,532	$22,501
51470	SALARIES	$191,010	$212,106	$212,106	$208,377	$210,461
51560	SALARIES-PART TIME	$15,200	$17,961	$17,961	$17,301	$17,474
51530	SALARIES OVERTIME	$0	$0	$0	$0	$0
51590	CERTIFICATION PAY	$1,388	$1,500	$1,500	$1,500	$1,500
51650	LONGEVITY PAY	$1,312	$1,408	$1,408	$1,580	$1,724
	PERSONNEL	**$275,426**	**$303,483**	**$303,483**	**$300,044**	**$303,559**
53040	OTHER EQUIPMENT	$3,532	$3,500	$3,500	$3,500	$3,500
53340	OFFICE SUPPLIES/EQUIPMENT	$441	$500	$500	$500	$500
	SUPPLIES	**$3,973**	**$4,000**	**$4,000**	**$4,000**	**$4,000**
54050	REPAIR & MAINTENANCE	$1,528	$2,000	$2,000	$2,000	$2,000
54305	COMPUTER HARDWARE MAINT.	$44,063	$44,000	$44,000	$44,000	$44,000
54320	COMPUTER SOFTWARE MAINT.	$157,579	$201,005	$196,000	$206,000	$211,900
54335	WEBSITE MAINTENANCE	$13,700	$14,575	$13,826	$19,250	$20,425
54695	TELECO REPAIR & MAINT.	$1,111	$1,500	$1,500	$1,500	$1,500
55090	PROFESSIONAL SERVICES	$12,482	$30,000	$30,000	$30,000	$30,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$162	$275	$275	$275	$275
55235	TRAINING AND TRAVEL EXPENSES	$1,941	$6,500	$6,500	$5,500	$6,500
55245	EMPLOYEE TRAINING PROGRAM EXP.	$2,500	$2,500	$2,500	$2,500	$2,500
56450	TELEPHONE SERVICE	$111,223	$113,519	$113,519	$113,519	$115,000
57170	MISCELLANEOUS EXPENDITURES	$645	$1,600	$1,600	$1,600	$1,600
	SERVICES AND PROFESSIONAL FEES	**$346,935**	**$417,474**	**$411,720**	**$426,144**	**$435,700**
59412	TRANS TO 412 ELECTRONIC EQUIP	$140,500	$158,500	$158,500	$170,000	$181,000
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$25,000	$25,000	$0	$0
	TRANSFERS	$140,500	$183,500	$183,500	$170,000	$181,000
	INFORMATION TECHNOLOGY	**$766,835**	**$908,457**	**$902,703**	**$900,188**	**$924,259**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	11	INFORMATION TECHNOLOGY
PROGRAM	14	INFORMATION TECH SERVICES

count Obj	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 31,094.00		
51050	E	FICA EXP.-EMPLOYER	$ 17,500.00		
51080	E	WORKER'S COMPENSATION	$ 160.00		
51110	E	TMRS-EMPLOYER	$ 22,532.00		
51470	E	SALARIES	$ 208,377.00		
51530	E	SALARIES OVERTIME	$ -		
51560	E	SALARIES-PART TIME	$ 17,301.00		
51590	E	CERTIFICATION PAY	$ 1,500.00		
51650	E	LONGEVITY PAY	$ 1,580.00		
53040	E	OTHER EQUIPMENT	$ 3,500.00		Software / hardware tools and testers; server back up tapes; other minor equipment (flash drives, surge protectors, etc.)
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 500.00		Standard office supplies, cable ties, canned air, etc.
54050	E	REPAIR & MAINTENANCE	$ 2,000.00		Laptop batteries, standard printer repair, other minor repairs (not on computers or servers)
54305	E	COMPUTER HARDWARE MAINT.	$ 44,000.00		Cisco network equipment SmartNet (annual maintenance); color laser printer and IBM printer annual maintenance; hard drives and repairs / other parts for computers, servers, and UPS (backup power) equipment.
54320	E	COMPUTER SOFTWARE MAINT.	$ 206,000.00		Annual maintenance fees for approximately 30 different software packages used by the different departments across the city. Increase for three new systems purchased in 2015. AgendaQuick, Carousel, MindMixer
54335	E	WEBSITE MAINTENANCE	$ 19,250.00		Annual hosting fee for city website, including unlimited support. Increase due to department headers purchased with the redesign.
54695	E	TELECO REPAIR & MAINT.	$ 1,500.00		Minor repairs / parts relating to telephony, including department cell phones.
55090	E	PROFESSIONAL SERVICES	$ 30,000.00		Professional assistance from consultants for high-level network, hardware and software issues.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 275.00		Covers annual dues to a professional organization, Texas Association of Government IT Managers (TAGITM), and an online subscription to IT solution provider website.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 5,500.00		Personnel training, including attendance at management retreat and the TAGITM annual professional conference.
55245	E	EMPLOYEE TRAINING PROGRAM EXP.	$ 2,500.00		All city employee standard computer training such as Microsoft Office, Adobe, etc.
56450	E	TELEPHONE SERVICE	$ 113,519.00		All city landline phone service (not cell phones, except IT staff); all wide area network circuits; all city Internet access.
57170	E	MISCELLANEOUS EXPENDITURES	$ 1,600.00		Any supplies not covered in other line items, such as patch cables, adapters, jacks, etc.
59412	E	TRANS TO 412 ELECTRONIC EQUIP	$ 170,000.00		Amount saved in Electronic Equipment Replacement Fund (412) for future replacement of city's computer / network and telecommunications equipment.
Totals			$ 900,188.00		

NOTES

HUMAN RESOURCES

HUMAN RESOURCES DEPARTMENT ADMINISTRATION

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

CIVIL SERVICE

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

CITY OF DESOTO

FUND	DEPARTMENT	
GENERAL FUND	HUMAN RESOURCES	ALL PROGRAMS
101	12	

DETAILS

	LINE ITEMS	Actuals 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$22,507	$34,063	$34,063	$41,466	$42,746
51050	FICA EXP.-EMPLOYER	$17,609	$21,741	$21,741	$23,185	$23,346
51080	WORKER'S COMPENSATION	$577	$316	$316	$217	$219
51110	TMRS-EMPLOYER	$28,881	$31,328	$31,328	$32,983	$32,922
51470	SALARIES	$226,271	$269,347	$269,347	$291,982	$294,902
51560	SALARIES-PART TIME	$8,848	$8,080	$8,080	$8,080	$8,080
51590	CERTIFICATION PAY	$2,250	$3,000	$3,000	$3,000	$3,000
51650	LONGEVITY PAY	$112	$272	$272	$468	$660
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$313,054**	**$374,147**	**$374,147**	**$407,381**	**$411,875**
53340	OFFICE SUPPLIES/EQUIPMENT	$4,788	$6,647	$6,647	$7,640	$7,640
53520	FURNITURE & FIXTURES	$0	$2,100	$2,100	$0	$0
53800	PROGRAM FOOD & REFRESHMENTS	$2,159	$3,400	$3,400	$3,400	$3,400
	SUPPLIES	**$6,947**	**$12,147**	**$12,147**	**$11,040**	**$11,040**
52335	WELLNESS PROGRAM EXPENSE	$1,530	$3,500	$3,500	$3,500	$3,500
52340	BENEFIT ENROLLMENT EXPENSE	$0	$1,000	$1,000	$5,000	$5,000
54050	REPAIR & MAINTENANCE	$1,158	$1,200	$1,200	$1,278	$1,278
54320	COMPUTER SOFTWARE MAINT.	$200	$200	$200	$200	$200
55085	MEDICAL SERVICES	$8,225	$9,824	$10,415	$10,415	$10,415
55090	PROFESSIONAL SERVICES	$60,309	$41,738	$41,650	$34,150	$34,150
55120	ADVERTISING	$1,925	$3,000	$3,000	$3,000	$3,000
55125	PRINTING & BINDING	$1,208	$2,500	$2,500	$2,500	$2,500
55195	ANNUAL AWARDS	$8,325	$12,100	$12,100	$12,100	$12,100
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,392	$3,850	$3,850	$4,150	$4,150
55235	TRAINING AND TRAVEL EXPENSES	$10,199	$12,000	$12,000	$12,500	$12,500
55245	EMPLOYEE TRAINING PROGRAM EXP.	$519	$4,372	$4,372	$6,200	$6,200
55313	CIVIL SERVICE LEGAL	$37,727	$40,000	$40,000	$40,000	$40,000
56450	TELEPHONE SERVICE	$20	$1,200	$609	$1,756	$1,756
55595	NEOGOV WORKFRCE MANGMNT PROG.	$7,237	$10,000	$10,000	$10,000	$14,500
	SERVICES AND PROFESSIONAL FEES	**$140,972**	**$146,484**	**$146,396**	**$146,749**	**$151,249**
59412	TRANS TO 412 ELECTRONIC EQUIP	$0	$0	$0	$0	$0
	TRANSFERS	**$0**	**$0**	**$0**	**$0**	**$0**
	HUMAN RESOURCES	**$460,972**	**$532,778**	**$532,690**	**$565,170**	**$574,164**

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CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$22,507	$34,063	$34,063	$41,466	$42,746
51050	FICA EXP.-EMPLOYER	$17,609	$21,741	$21,741	$23,185	$23,346
51080	WORKER'S COMPENSATION	$577	$316	$316	$217	$219
51110	TMRS-EMPLOYER	$28,881	$31,328	$31,328	$32,983	$32,922
51470	SALARIES	$226,271	$269,347	$269,347	$291,982	$294,902
51560	SALARIES-PART TIME	$8,848	$8,080	$8,080	$8,080	$8,080
51590	CERTIFICATION PAY	$2,250	$3,000	$3,000	$3,000	$3,000
51650	LONGEVITY PAY	$112	$272	$272	$468	$660
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$313,054**	**$374,147**	**$374,147**	**$407,381**	**$411,875**
53340	OFFICE SUPPLIES/EQUIPMENT	$4,301	$6,147	$6,147	$7,140	$7,140
53520	FURNITURE & FIXTURES	$0	$2,100	$2,100	$0	$0
53800	PROGRAM FOOD & REFRESHMENTS	$2,159	$3,400	$3,400	$3,400	$3,400
	SUPPLIES	**$6,460**	**$11,647**	**$11,647**	**$10,540**	**$10,540**
52335	WELLNESS PROGRAM EXPENSE	$1,530	$3,500	$3,500	$3,500	$3,500
52340	BENEFIT ENROLLMENT EXPENSE	$0	$1,000	$1,000	$5,000	$5,000
54320	COMPUTER SOFTWARE MAINT.	$200	$200	$200	$200	$200
55085	MEDICAL SERVICES	$6,237	$5,409	$6,000	$6,000	$6,000
55090	PROFESSIONAL SERVICES	$34,340	$15,338	$15,250	$7,750	$7,750
55120	ADVERTISING	$315	$1,000	$1,000	$1,000	$1,000
55125	PRINTING & BINDING	$1,208	$2,000	$2,000	$2,000	$2,000
55195	ANNUAL AWARDS	$8,325	$12,100	$12,100	$12,100	$12,100
55230	MEMBERSHIPS & SUBSCRIPTIONS	$1,640	$2,800	$2,800	$2,800	$2,800
55235	TRAINING AND TRAVEL EXPENSES	$7,158	$7,500	$7,500	$6,000	$6,000
55245	EMPLOYEE TRAINING PROGRAM EXP.	$519	$4,372	$4,372	$6,200	$6,200
55290	RECRUITING	$0	$0	$0	$0	$0
55595	NEOGOV WORKFRCE MANGMNT PROG.	$7,237	$10,000	$10,000	$10,000	$14,500
56450	TELEPHONE SERVICE	$20	$1,200	$609	$1,756	$1,756
	SERVICES AND PROFESSIONAL FEES	**$68,727**	**$66,419**	**$66,331**	**$64,306**	**$68,806**
	HUMAN RESOURCES ADMIN	**$388,240**	**$452,213**	**$452,125**	**$482,227**	**$491,221**

Highlights FY 2016:

Additional funding for office supplies/equipment to purchase new computer.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	12	HUMAN RESOURCES
PROGRAM	20	HUMAN RESOURCES ADMIN

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 41,466.00		
51050	E	FICA EXP.-EMPLOYER	$ 23,185.00		
51080	E	WORKER'S COMPENSATION	$ 217.00		
51110	E	TMRS-EMPLOYER	$ 32,983.00		
51470	E	SALARIES	$ 291,982.00		
51530	E	SALARIES OVERTIME	$ -		
51560	E	SALARIES-PART TIME	$ 8,080.00		
51590	E	CERTIFICATION PAY	$ 3,000.00		
51650	E	LONGEVITY PAY	$ 468.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52335	E	WELLNESS PROGRAM EXPENSE	$ 3,500.00		This program provides wellness initiatives for employees.
52340	E	BENEFIT ENROLLMENT EXPENSE	$ 5,000.00		This line item provides for an online benefit system for employees and the ability to update information online directly to vendors. This amount includes a increase for Affordable Care Act (ACA) Compliance obligations that will require updates to the online benefit system.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 7,140.00		This line item provides for general office equipment and supplies for the department.
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 3,400.00		This line item provides for program food and general supplies for the Health Fair and related employee events. Items here are for the sole benefit of all employees and to reward and encourage recognition and excellence.
54320	E	COMPUTER SOFTWARE MAINT.	$ 200.00		
55085	E	MEDICAL SERVICES	$ 6,000.00		This line item provides for medical physicals for non-Civil Service employees, DOT-required drug tests (which must be sent to a facility), and drug test kits. This represents a significant savings over previous years when costs were $30-35 per test; drug testing is now completed in-house for less than $10 per drug test kit.
55090	E	PROFESSIONAL SERVICES	$ 7,750.00		This line item provides for pre-employment testing and comprehensive background checks in order to verify criminal histories, driving records, employment, education, language testing, DISC assessments, skills testing, and payroll budgeting contractor support.
55120	E	ADVERTISING	$ 1,000.00		This line item remains low, due to our contacts through our online recruiting system. $1,000 is reserved for special advertising, generally specific to certain positions.
55125	E	PRINTING & BINDING	$ 2,000.00		This line item is for charges related to outside printing costs, generally associated with special programs.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	12	HUMAN RESOURCES
PROGRAM	20	HUMAN RESOURCES ADMIN

count Obje	Account Type	Description	Budget Request Amount	Comment	Detail Description
55195	E	ANNUAL AWARDS	$ 12,100.00		This line item provides for catering and awards for employees during the Annual Awards Banquet. This Banquet recognizes employees for their years of service and provides for different awards based on those years. The Mayor and Councilmembers are invited to the Banquet to assist with recognition of the employees.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 2,800.00		This line item provides access to a number of HR publications, as well as membership in HR organizations recognizes locally, statewide, and nationally. Membership builds skill levels for individual staff members and provides ongoing benefits to the City.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 6,000.00		This line item provides for professional development and training for HR staff, which specifically includes legal updates, professional development, staff retreat, and networking with related HR professionals nationwide.
55245	E	EMPLOYEE TRAINING PROGRAM EXP.	$ 6,200.00		This line item provides for employee training and development City-wide. Training should be provided on a regular basis by outside consulting, in order to enhance employee skill levels and increase knowledge and awareness of workplace issues. Funding or increasing this line item always works to reduce or eliminate workplace claims or lawsuits for the future.
55595	E	NEOGOV WORKFRCE MANGMNT PROG.	$ 10,000.00		This line item funds our online recruitment website, NEOGOV. This also includes the purchase and
56450	E	TELEPHONE SERVICE	$ 1,756.00		Cell phone replacement and monthly service fees.
Totals			$ 482,227.00		

NOTES

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
53340	OFFICE SUPPLIES/EQUIPMENT	$487	$500	$500	$500	$500
	SUPPLIES	**$487**	**$500**	**$500**	**$500**	**$500**
54050	REPAIR & MAINTENANCE	$1,158	$1,200	$1,200	$1,278	$1,278
55085	MEDICAL SERVICES	$1,988	$4,415	$4,415	$4,415	$4,415
55090	PROFESSIONAL SERVICES	$25,969	$26,400	$26,400	$26,400	$26,400
55120	ADVERTISING	$1,610	$2,000	$2,000	$2,000	$2,000
55125	PRINTING & BINDING	$0	$500	$500	$500	$500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$752	$1,050	$1,050	$1,350	$1,350
55235	TRAINING AND TRAVEL EXPENSES	$3,042	$4,500	$4,500	$6,500	$6,500
55313	CIVIL SERVICE LEGAL	$37,727	$40,000	$40,000	$40,000	$40,000
	SERVICES AND PROFESSIONAL FEES	**$72,245**	**$80,065**	**$80,065**	**$82,443**	**$82,443**
	CIVIL SERVICE	**$72,732**	**$80,565**	**$80,565**	**$82,943**	**$82,943**

Highlights FY 2016:

Additional funding for training for Civil Service Commissioners.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	12	HUMAN RESOURCES
PROGRAM	22	CIVIL SERVICE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 500.00		This line item provides for general office supplies for the department.
54050	E	REPAIR & MAINTENANCE	$ 1,278.00		This line item funds repair and maintenance of civil service testing equipment. This line item includes a 3% annual increase.
55085	E	MEDICAL SERVICES	$ 4,415.00		This line item provides for pre-employment medical and psychological exams for police officers and firefighters. Also included in this item are exams for promotions. We expect promotions to increase due to the number of recent and continuing retirements of those who are eligible to do so. Some drug testing supplies are also charged to this account.
55090	E	PROFESSIONAL SERVICES	$ 26,400.00		This line item provides for a contracted civil service director with knowledge and expertise in Section 143, State Civil Service, for police and fire. Also included in this service are written and purchased tests. This line item also includes civil service background screening expenses.
55120	E	ADVERTISING	$ 2,000.00		This line item is reserved for special advertising for police and fire positions.
55125	E	PRINTING & BINDING	$ 500.00		This line item provides for any special printing which may be required for recruiting purposes.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 1,350.00		This item provides for membership in NPELRA, the National Public Employers Labor Relations Association, 2015 Texas Local Government Code Statutes (7), and provides for valuable updates related to labor issues.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 6,500.00		This line item provides for travel and training to the annual Civil Service update meeting sponsored by TMHRA (Texas Municipal Human Resources Association).
55313	E	CIVIL SERVICE LEGAL	$ 40,000.00		Civil Service Legal Fees
Totals			$ 82,943.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$1,478	$0	$0	$0	$0
51080	WORKER'S COMPENSATION	$138	$0	$0	$0	$0
51110	TMRS-EMPLOYER	$562	$0	$0	$0	$0
	PERSONNEL	**$2,177**	**$0**	**$0**	**$0**	**$0**
54050	REPAIR & MAINTENANCE	$0	$0	$0	$60,000	$0
55065	CONSULTANT SERVICES	$8,383	$0	$0	$167,000	$0
55330	LIGHTING OF STREET SIGNS	$33,188	$0	$0	$0	$0
55345	SUMMER INTERN PROGRAM	$18,882	$20,000	$20,000	$12,500	$12,500
55370	ECONOMIC INCENTIVES	$106,305	$200,000	$200,000	$0	$0
55381	BUSINESS GRANTS	$0	$17,500	$17,500	$28,325	$0
55415	OTHER CONTRACTUAL SERVICES	$0	$0	$0	$0	$0
55420	COMPREHENSIVE PLAN	$45,478	$50,000	$50,000	$0	$0
57510	CHRISTMAS EXPENSES	$19,442	$0	$0	$0	$0
57650	SUMMER YOUTH PROGRAM	$438	$0	$0	$0	$0
57680	FIREWORKS EXPENSES	$18,500	$0	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$250,616**	**$287,500**	**$287,500**	**$267,825**	**$12,500**
58160	CAPITAL OUTLAY	$136,102	$185,000	$185,000	$90,000	$0
58420	STREET INFRASTRUCTURE IMPROVES	$0	$55,000	$55,000	$0	$0
	CAPITAL OUTLAY	**$136,102**	**$240,000**	**$240,000**	**$90,000**	**$0**
59108	TRANS TO 108-STABILIZATION FD	$500,000	$450,000	$450,000	$250,000	$250,000
59412	TRANS TO 412 ELECTRONIC EQUIP	$0	$0	$0	$500,000	$500,000
	INTERFUND TRANSFERS	**$500,000**	**$450,000**	**$450,000**	**$750,000**	**$750,000**
	TOTAL USES OF FUND BALANCE	**$888,896**	**$977,500**	**$977,500**	**$1,107,825**	**$762,500**

Highlights FY 2016:

Additional funding for transfer to electronic equipment for the purchase of ERP system.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	98	USE OF FUND BALANCE
PROGRAM	1	NON-DEPT USE OF FUND BALANCE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
54050	E	REPAIR & MAINTENANCE	$ 60,000.00	PAINTING OF RETAINING WALLS/HAND RAILS	Painting of hand rails and retaining wall Pleasant Run Road.
55065	E	CONSULTANT SERVICES	$ 167,000.00	ERP CONSULTANT FEES	ERP CONSULTANT FEES
55345	E	SUMMER INTERN PROGRAM	$ 12,500.00	Emmit J Conrad Intern Program	Participation in the Emmit J Conrad Intern Program, which is hosted by Senator Royce West's Office; the City hires 7-8 college-age interns for the months of June-August. Reduced to 12,500 for FY 2015-16.
55381	E	BUSINESS GRANTS	$ 28,325.00		Cert Funding and Domestic Violence Advisory Cte. Funding for FY 2017 will be decided in the next budget cycle. Possible move to incorporating in budget and will look for grants.
58160	E	CAPITAL OUTLAY	$ 90,000.00	CONCRETE WALL ALONG PLEASANT RUN RD	
59108	E	TRANS TO 108-STABILIZATION FD	$ 250,000.00	Funding of Stabilization Fund	Funding of Stabilization Fund
59412	E	TRANS TO 412 ELECTRONIC EQUIP	$ 500,000.00	ERP SOFTWARE FUNDING FOR FUTURE	ERP SOFTWARE FUNDING FOR FUTURE
Totals			$ 1,107,825.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	NON-DEPARTMENTAL	ALL
101	99	

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$10,733	$9,500	$9,500	$9,500	$9,500
51080	WORKER'S COMPENSATION	$1,132	$0	$0	$0	$0
51110	TMRS-EMPLOYER	$16,149	$17,250	$17,250	$17,250	$17,250
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$250,000	$250,000	$150,000	$150,000
51290	PIP INCENTIVE PROGRAM	$111,498	$113,000	$113,000	$113,000	$113,000
51570	FINAL BENEFIT PAY EXPENSE	$370,054	$250,000	$250,000	$250,000	$250,000
51680	YE LONGEVITY EXPENSE	$2,193	$0	$0	$0	$0
	PERSONNEL	**$511,759**	**$639,750**	**$639,750**	**$539,750**	**$539,750**
53470	SECURITY EQUIPMENT	$2,505	$0	$0	$0	$0
	SUPPLIES	**$2,505**	**$0**	**$0**	**$0**	**$0**
52350	ADMINISTRATIVE EXPENSES	$563	$0	$0	$0	$0
55065	CONSULTANT SERVICES	$9,689	$40,000	$40,000	$0	$0
55090	PROFESSIONAL SERVICES	$1,374	$10,000	$10,000	$80,000	$10,000
55110	ALARM PERMITS COLLECTION EXP	$6,188	$5,000	$5,000	$5,000	$5,000
55115	AMBULANCE COLLECTION EXPENSE	$86,798	$77,000	$77,000	$85,000	$77,000
55145	INSURANCE EXPENSE	$255,091	$261,250	$265,000	$270,000	$270,000
55220	TRANSIT STUDY	$1,500	$0	$0	$0	$0
55225	DEMOLITION & REMOVAL COSTS	$6,500	$0	$0	$0	$0
55311	LEGAL-MUNICIPAL COURT	$27,443	$54,000	$54,000	$54,000	$54,000
55312	LEGAL-CITY ATTORNEY	$144,451	$112,300	$112,300	$125,000	$125,000
55315	CONTRACTUAL SERVICES	$44,769	$78,750	$90,000	$10,000	$10,000
55390	PRINTING-NEW CUST FLIER	$2,387	$1,500	$1,500	$1,500	$1,500
55395	MOWING EXPENSES	$99,566	$100,000	$100,000	$100,000	$70,000
55555	CLAIM SETTLEMENTS	$95,468	$50,000	$35,000	$50,000	$50,000
57050	BOND ELECTION EXPENDITURES	$106,939	$0	$0	$0	$0
57170	MISCELLANEOUS EXPENDITURES	$9,020	$0	$0	$0	$0
57300	INVESTMENT EXPENSE	$51,333	$40,000	$40,000	$40,000	$42,000
57321	PARTICIPANT EXPENSE-JAIL	$340,000	$350,000	$350,000	$350,000	$350,000
57322	PARTICIPANT EXPENSE-SWRCC	$887,665	$900,000	$900,000	$527,000	$527,000
57332	DONATION/CONTRIBUTION EXP	$500	$0	$0	$0	$0
57503	SPECIAL EVENTS	$300	$0	$0	$0	$0
57740	ENCUMBRANCE SUSPENSE	$326,821	$0	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$2,504,364**	**$2,079,800**	**$2,079,800**	**$1,697,500**	**$1,591,500**
58160	CAPITAL OUTLAY	$24,308	$0	$0	$0	$0
	CAPITAL OUTLAY	**$24,308**	**$0**	**$0**	**$0**	**$0**
59105	TRANS TO 105-FLEXIBLE SPENDING	$10,951	$0	$0	$0	$0
59228	TRANS TO 228-FIRE TRAINING	$22,074	$0	$0	$0	$0
59230	TRANS TO 230 ENERGY MANAGEMENT	$487,000	$487,000	$487,000	$0	$0
59403	TRANS TO 403 FURN.REPLACE	$30,000	$30,000	$30,000	$30,000	$30,000
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$85,000	$85,000	$0	$0
	TRANSFERS	**$550,025**	**$602,000**	**$602,000**	**$30,000**	**$30,000**
	NON-DEPARTMENTAL	**$ 3,592,961**	**$ 3,321,550**	**$ 3,321,550**	**$ 2,267,250**	**$ 2,161,250**

Highlights FY 2016:

Additional funding for mowing expense.

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	101	GENERAL FUND
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	ADMINISTRATIVE SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ 9,500.00		
51110	E	TMRS-EMPLOYER	$ 17,250.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ 150,000.00	Miscellaneous pay and benefit adjusts.	Salary and benefit adjustments.
51290	E	PIP INCENTIVE PROGRAM	$ 113,000.00		
51570	E	FINAL BENEFIT PAY EXPENSE	$ 250,000.00		Final benefits for terminating employees, and unforeseen unemployment claims of terminated employees.
55090	E	PROFESSIONAL SERVICES	$ 80,000.00	Sales and Hotel Tax Audits Services	Sales and Hotel Tax Audits Services. Network consultants, and other advisory services.
55110	E	ALARM PERMITS COLLECTION EXP	$ 5,000.00		
55115	E	AMBULANCE COLLECTION EXPENSE	$ 85,000.00		
55145	E	INSURANCE EXPENSE	$ 270,000.00	Insurance Premiums	TML general liability and property insurance premium, Tax Assessor/Collector employee bond premium, underground fuel tank storage policy premium, and DEDC employee crime policy premium. This line item funds non-water-related policy premiums; water-related claim premiums are funded through 502-55145-099-001, because water-related claims make up 13.9% of all claims against the City. FY2016 represents increase over previous years, due to additions on the TML Property Schedule.
55311	E	LEGAL-MUNICIPAL COURT	$ 54,000.00		
55312	E	LEGAL-CITY ATTORNEY	$ 125,000.00		
55315	E	CONTRACTUAL SERVICES	$ 10,000.00		
55390	E	PRINTING-NEW CUST FLIER	$ 1,500.00		
55395	E	MOWING EXPENSES	$ 100,000.00		Mowing of properties that are in violation of code.
55555	E	CLAIM SETTLEMENTS	$ 50,000.00	Claims Settlements	Insurance deductibles and claims settlements; in FY2014 this line item was budgeted at $110,000, but is reduced in FY2015 and FY2016 due to historical expenditures; insurance reimbursements will be deposited into revenue account #101-49106-000-000, which offsets claims expenditures
57300	E	INVESTMENT EXPENSE	$ 40,000.00	Investment Advisory Services-Valley View	
57321	E	PARTICIPANT EXPENSE-JAIL	$ 350,000.00		
57322	E	PARTICIPANT EXPENSE-SWRCC	$ 527,000.00	FOR E911 REVENUE IN FUND 111	This expenditure was reduced this year from over $900,000 due to E911 actual revenues going directly to the Dispatch center to cover expenses of the operation. General Fund Revenues have also been reduced to offset the reduction in expenditures.
59403	E	TRANS TO 403 FURN.REPLACE	$ 30,000.00		FY2016 Furniture Replacement Program; FY2014 was the last of a three-year deficit payment plan to address a fund deficit dating back to 2007; recommend funding this line item at $30,000 to address furniture issues in aging City facilities such as the Police Department, Fire Stations 1-3, Senior Center, and Service Center.
Totals			$ 2,267,250.00		

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

PEG FUND-102

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

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CITY OF DESOTO

PEG FUND

102

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	FUND BALANCE-BEGINNING	**$207,316**	**$297,357**	**$297,357**	**$282,757**	**$98,157**
	REVENUES					
42310	FRANCHISE-CABLE TELEVISION	$125,191	$95,000	$115,000	$115,000	$116,000
46060	INTEREST REVENUE	$455	$0	$400	$400	$300
	TOTAL REVENUES	**$125,646**	**$95,000**	**$115,400**	**$115,400**	**$116,300**
	TOTAL AVAILABLE RESOURCES	**$332,962**	**$392,357**	**$412,757**	**$398,157**	**$214,457**
	EXPENDITURES					
54260	GRANICUS SERVER EXPENSES	$26,043	$0	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$26,043**	**$0**	**$0**	**$0**	**$0**
58265	CAPITALIZED GRANICUS EXPENSES	$9,562	$0	$0	$0	$0
58320	CAPITALIZED MACH. & EQUIP.	$0	$130,000	$130,000	$300,000	$0
	CAPITAL OUTLAY	**$9,562**	**$130,000**	**$130,000**	**$300,000**	**$0**
	TOTAL EXPENDITURES	**$35,605**	**$130,000**	**$130,000**	**$300,000**	**$0**
	ENDING BALANCE	**$297,357**	**$262,357**	**$282,757**	**$98,157**	**$214,457**

CITY OF DESOTO

DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	102	PEG FUND
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	ADMINISTRATIVE SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
58320	E	CAPITALIZED MACH. & EQUIP.	$ 300,000.00	Broadcast related electronics	Equipment earmarked for replacement includes full sound system, microphones, broadcast lighting system, and computerized document projection systems that are tied directly into the cable broadcasting system. Per L. Stallings
Totals			$ 300,000.00		

NOTES

STABILIZATION FUND-108

FUND 108

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

CITY OF DESOTO

STABILIZATION FUND-DESOTO

108

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	FUND BALANCE-BEGINNING	**$0**	**$777,108**	**$777,108**	**$1,327,108**	**$1,577,108**
	REVENUES					
47101	TRANS FROM 101-GENERAL FUND	$500,000	$450,000	$550,000	$250,000	$250,000
49105	MISC REVENUE-INSURANCE REFUND	$275,180	$0	$0	$0	$0
	TOTAL REVENUES	**$777,108**	**$450,000**	**$550,000**	**$250,000**	**$250,000**
	TOTAL AVAILABLE RESOURCES	**$777,108**	**$1,227,108**	**$1,327,108**	**$1,577,108**	**$1,827,108**
	TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**
	ENDING BALANCE	**$777,108**	**$1,227,108**	**$1,327,108**	**$1,577,108**	**$1,827,108**

NOTES

COOPERATIVE

EFFORTS

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SOUTHWEST REGIONAL COMMUNICATIONS CENTER 111 AND 413

REGIONAL COMMUNICATIONS

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

ALARM MONITORING

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

EQUIPMENT REPLACEMENT FUND

- Provides funding for operational equipment replacement for SWRCC.

CITY OF DESOTO

SW REGIONAL COMM. CENTER FUND
111

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	WORKING CAPITAL-BEGINNING BAL.	**$656,621**	**$651,686**	**$651,686**	**$494,972**	**$369,274**
	REVENUES					
40615	PARTICIPANT SHARE DESOTO	$887,665	$900,000	$900,000	$527,000	$527,000
40650	PARTICIPANT SHARE CEDAR HILL	$887,665	$900,000	$900,000	$477,000	$477,000
40685	PARTICIPANT SHARE DUNCANVILLE	$887,665	$900,000	$900,000	$627,000	$627,000
40800	INTERGOVERNMENTAL REIMBURSE	$0	$54,706	$30,000	$30,000	$30,000
42520	E911 REVENUE-DESOTO	$0	$0	$0	$400,000	$400,000
42521	E911 REVENUE-CEDAR HILL	$0	$0	$0	$450,000	$450,000
42522	E911 REVENUE-DUNCANVILLE	$0	$0	$0	$300,000	$300,000
45205	ALARM MONITORING	$114,667	$100,000	$100,000	$100,000	$100,000
45206	DISPATCH INTERLOCAL SERVICES	$22,800	$22,800	$22,800	$22,800	$22,800
46060	INTEREST REVENUE	$1,170	$1,500	$1,500	$1,500	$1,500
	TOTAL REVENUES	**$2,801,690**	**$2,879,006**	**$2,854,300**	**$2,935,300**	**$2,935,300**
	TOTAL AVAILABLE RESOURCES	**$3,458,311**	**$3,530,692**	**$3,505,986**	**$3,430,272**	**$3,304,574**
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$169,205	$281,518	$281,518	$310,056	$319,653
51050	FICA EXP.-EMPLOYER	$106,174	$114,640	$114,640	$117,443	$118,621
51080	WORKER'S COMPENSATION	$3,265	$1,661	$1,661	$1,086	$1,096
51110	TMRS-EMPLOYER	$172,905	$152,346	$152,346	$148,260	$148,111
51290	PIP INCENTIVE PROGRAM	$7,500	$7,500	$7,500	$7,500	$7,500
51470	SALARIES	$1,289,508	$1,335,696	$1,335,696	$1,371,426	$1,385,139
51530	SALARIES OVERTIME	$126,122	$131,285	$131,285	$131,285	$131,285
51560	SALARIES-PART TIME	$15,544	$23,895	$23,895	$24,134	$24,376
51570	FINAL BENEFIT PAY EXPENSE	$9,047	$5,000	$10,000	$10,000	$10,000
51590	CERTIFICATION PAY	$4,920	$4,800	$4,800	$4,800	$4,800
51650	LONGEVITY PAY	$7,916	$8,388	$8,388	$9,100	$10,600
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$1,918,105**	**$2,072,729**	**$2,077,729**	**$2,141,090**	**$2,167,181**
53040	OTHER EQUIPMENT	$4,201	$7,000	$7,000	$7,000	$7,000
53160	COMPUTER HARDWARE	$64,662	$46,882	$51,000	$56,000	$56,000
53340	OFFICE SUPPLIES/EQUIPMENT	$5,705	$4,767	$4,767	$4,767	$4,767
53440	COMPUTER SOFTWARE	$591	$2,400	$2,400	$3,000	$3,000
53520	FURNITURE & FIXTURES	$6,379	$7,500	$7,500	$7,500	$7,500
53540	COPIER SUPPLIES	$1,461	$1,300	$1,300	$1,000	$1,000
53640	CLOTHING	$2,687	$2,750	$2,750	$2,750	$2,750
53800	PROGRAM FOOD & REFRESHMENTS	$1,708	$2,000	$1,000	$2,000	$2,000
	SUPPLIES	**$87,392**	**$74,599**	**$77,717**	**$84,017**	**$84,017**
52106	BANK & CREDIT CARD EXP.	$1,386	$500	$1,500	$1,000	$1,000
52150	ADD'L SALES TAX EXPENSE	$855	$500	$500	$500	$500
52230	POSTAGE	$1,827	$1,450	$1,450	$1,450	$1,450
54050	REPAIR & MAINTENANCE	$6,780	$10,422	$10,422	$10,368	$10,868
54305	COMPUTER HARDWARE MAINT.	$43,098	$43,150	$62,000	$85,939	$85,939
54320	COMPUTER SOFTWARE MAINT.	$182,029	$356,695	$356,695	$238,603	$250,975

Updated: 7/21/2015

SW REGIONAL COMM. CENTER FUND

111

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
55090	PROFESSIONAL SERVICES	$187,577	$76,881	$101,081	$69,560	$44,560
55125	PRINTING & BINDING	$2,438	$2,585	$2,585	$2,615	$2,615
55140	COPIER SERVICE	$2,537	$2,500	$2,500	$2,500	$2,500
55170	RENTALS-BLDG LAND & SPACE	$22,268	$23,200	$20,000	$24,000	$25,000
55195	ANNUAL AWARDS	$642	$1,000	$1,000	$1,000	$1,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$1,454	$1,500	$1,500	$1,500	$1,500
55235	TRAINING AND TRAVEL EXPENSES	$17,875	$22,500	$22,500	$22,741	$21,981
56070	UTILITY-ELECTRIC	$16,768	$20,000	$20,000	$20,000	$20,000
56165	UTILITY-GAS	$1,579	$800	$800	$800	$800
56260	UTILITY-WATER & SEWER SERVICE	$610	$540	$540	$540	$540
56450	TELEPHONE SERVICE	$163,509	$122,258	$122,258	$130,880	$140,880
57170	MISCELLANEOUS EXPENDITURES	$0	$0	$0	$0	$0
57470	PUBLIC SAFETY DEBT EXP	$78,769	$78,237	$78,237	$78,895	$78,212
	SERVICES & PROFESSIONAL FEES	**$731,999**	**$764,718**	**$805,568**	**$692,891**	**$690,320**
58160	CAPITAL OUTLAY	$19,128	$28,824	$0	$0	$0
58200	CAPITALIZED SOFTWARE	$0	$38,850	$0	$0	$0
	CAPITAL OUTLAY	**$19,128**	**$67,674**	**$0**	**$0**	**$0**
59134	TRANS TO 134-SWRCC STABLE FUND	$0	$0	$0	$93,000	$93,000
59413	TRANS TO 413-SWRCC EQUIP REP	$50,000	$50,000	$50,000	$50,000	$50,000
	TRANSFERS AND OTHER	**$50,000**	**$50,000**	**$50,000**	**$143,000**	**$143,000**
	SW REGIONAL COMM. CENTER FUND	**$2,806,625**	**$3,029,720**	**$3,011,014**	**$3,060,998**	**$3,084,518**
	WORKING CAPITAL-ENDING BAL.	**$651,686**	**$500,972**	**$494,972**	**$369,274**	**$220,056**
	Reserve Requirement - 30 days of Expenditures	**230,682**	**249,018**	**247,481**	**251,589**	**253,522**
	Reserve Requirement %	**8%**	**8%**	**8%**	**8%**	**8%**
	Amount over/(under) Reserve Requirement	**421,004**	**251,954**	**247,491**	**117,685**	**(33,466)**
	Actual # days covered	**170**	**121**	**120**	**88**	**52**
	Actual Total Reserve %	23%	17%	16%	12%	7%

Highlights FY 2016:

Additional funding to establish Stabilizaion Fund.

Increase computer hardware for purchase of additional equipment.

Updated: 7/21/2015

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
REGIONAL DISPATCH OPERATING FD 111	SOUTHWEST REGIONAL COMM CTR 9	REGIONAL DISPATCH SERVICES 21

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$169,205	$281,518	$281,518	$310,056	$319,653
51050	FICA EXP.-EMPLOYER	$106,174	$112,813	$112,813	$115,597	$116,757
51080	WORKER'S COMPENSATION	$3,265	$1,635	$1,635	$1,069	$1,079
51110	TMRS-EMPLOYER	$172,905	$152,346	$152,346	$148,260	$148,111
51290	PIP INCENTIVE PROGRAM	$7,500	$7,500	$7,500	$7,500	$7,500
51470	SALARIES	$1,289,508	$1,335,696	$1,335,696	$1,371,426	$1,385,139
51530	SALARIES OVERTIME	$126,122	$131,285	$131,285	$131,285	$131,285
51560	SALARIES-PART TIME	$15,544	$0	$0	$0	$0
51590	CERTIFICATION PAY	$4,920	$4,800	$4,800	$4,800	$4,800
51650	LONGEVITY PAY	$6,953	$8,388	$8,388	$9,100	$10,600
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
	PERSONNEL	**$1,908,095**	**$2,041,981**	**$2,041,981**	**$2,105,093**	**$2,130,924**
53040	OTHER EQUIPMENT	$4,201	$2,000	$2,000	$2,000	$2,000
53160	COMPUTER HARDWARE	$64,662	$45,882	$50,000	$55,000	$55,000
53340	OFFICE SUPPLIES/EQUIPMENT	$5,705	$4,767	$4,767	$4,767	$4,767
53440	COMPUTER SOFTWARE	$591	$2,400	$2,400	$3,000	$3,000
53520	FURNITURE & FIXTURES	$6,379	$7,500	$7,500	$7,500	$7,500
53540	COPIER SUPPLIES	$1,461	$1,300	$1,300	$1,000	$1,000
53640	CLOTHING	$2,687	$2,500	$2,500	$2,500	$2,500
53800	PROGRAM FOOD & REFRESHMENTS	$1,708	$2,000	$1,000	$2,000	$2,000
	SUPPLIES	**$87,392**	**$68,349**	**$71,467**	**$77,767**	**$77,767**
52106	BANK & CREDIT CARD EXP.	$1,386	$500	$1,500	$1,000	$1,000
52150	ADD'L SALES TAX EXPENSE	$855	$500	$500	$500	$500
52230	POSTAGE	$123	$250	$250	$250	$250
54050	REPAIR & MAINTENANCE	$6,780	$8,920	$8,920	$9,366	$9,366
54305	COMPUTER HARDWARE MAINT.	$43,098	$41,150	$60,000	$83,939	$83,939
54320	COMPUTER SOFTWARE MAINT.	$181,279	$351,355	$351,355	$235,103	$247,475
55090	PROFESSIONAL SERVICES	$187,487	$76,381	$100,581	$69,060	$44,060
55125	PRINTING & BINDING	$566	$585	$585	$615	$615
55140	COPIER SERVICE	$2,537	$2,500	$2,500	$2,500	$2,500
55170	RENTALS-BLDG LAND & SPACE	$22,268	$23,200	$20,000	$24,000	$25,000
55195	ANNUAL AWARDS	$642	$1,000	$1,000	$1,000	$1,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$1,454	$1,500	$1,500	$1,500	$1,500
55235	TRAINING AND TRAVEL EXPENSES	$17,875	$20,000	$20,000	$20,000	$20,000
56070	UTILITY-ELECTRIC	$16,768	$20,000	$20,000	$20,000	$20,000
56165	UTILITY-GAS	$1,579	$800	$800	$800	$800
56260	UTILITY-WATER & SEWER SERVICE	$610	$540	$540	$540	$540
56450	TELEPHONE SERVICE	$157,287	$118,458	$118,458	$124,380	$134,380
57470	PUBLIC SAFETY DEBT EXP	$78,769	$78,237	$78,237	$78,895	$78,212
	SERVICES & PROFESSIONAL FEES	**$721,362**	**$745,876**	**$786,726**	**$673,448**	**$671,137**
58160	CAPITAL OUTLAY	$19,128	$28,824	$0	$0	$0
58200	CAPITALIZED SOFTWARE	$0	$38,850	$0	$0	$0
	CAPITAL OUTLAY	**$19,128**	**$67,674**	**$0**	**$0**	**$0**
59134	TRANS TO 134-SWRCC STABLE FUND	$0	$0	$0	$93,000	$93,000
59413	TRANS TO 413-SWRCC EQUIP REP	$50,000	$50,000	$50,000	$50,000	$50,000
	TRANSFERS	**$50,000**	**$50,000**	**$50,000**	**$143,000**	**$143,000**
	REGIONAL DISPATCH	**$2,785,977**	**$2,973,880**	**$2,950,174**	**$2,999,308**	**$3,022,828**

Updated 7/21/2015

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	111	SW REGIONAL COMM. CENTER FUND
DEPT	9	SOUTHWEST REGIONAL COMM CTR
PROGRAM	21	REGIONAL DISPATCH SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 310,056.00		
51050	E	FICA EXP.-EMPLOYER	$ 115,597.00		
51080	E	WORKER'S COMPENSATION	$ 1,069.00		
51110	E	TMRS-EMPLOYER	$ 148,260.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51290	E	PIP INCENTIVE PROGRAM	$ 7,500.00		
51470	E	SALARIES	$ 1,371,426.00		
51530	E	SALARIES OVERTIME	$ 131,285.00		
51590	E	CERTIFICATION PAY	$ 4,800.00		
51650	E	LONGEVITY PAY	$ 9,100.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52106	E	BANK & CREDIT CARD EXP.	$ 1,000.00		
52150	E	ADD'L SALES TAX EXPENSE	$ 500.00		
52230	E	POSTAGE	$ 250.00		
52470	E	RECORDS MANAGEMENT EXP.	$ -		
53040	E	OTHER EQUIPMENT	$ 2,000.00	uncategorized minor equiment	This account will be used for any additional minor equipment not categorized in any other line item...i.e. headsets
53160	E	COMPUTER HARDWARE	$ 55,000.00	Computer Hardware Components	Computer Hardware Components, funded for purchasing of computer hardware including monitors, keyboards, operational hardware supplies.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 4,767.00	Administrative Office Supplies	Covers administrative supplies for operations, desktop items, ink cartridges, paper, pens, dispatcher/call taker utensils, other resources required to perform daily operations.
53440	E	COMPUTER SOFTWARE	$ 3,000.00	Individual non-major software	This account is funded for use in purchase of minor software, programs, applications etc.....
53520	E	FURNITURE & FIXTURES	$ 7,500.00	Furniture and console components	Covers expenditures for any fixtures, furniture, dispatch console components, chairs etc.....
53540	E	COPIER SUPPLIES	$ 1,000.00		Supplies needed for copying of documents.
53640	E	CLOTHING	$ 2,500.00	Employee Uniforms	Purchase of the required employee uniform, SWRCC polo shirts.
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 2,000.00	Program and Public Relation Events	This item covers food for programs hosted by SWRCC to include, public relations events and presentations. Also any Regional meetings, Civic Academy Dinner, new council member orientation, national Telecommunicators Week, 9/11 employee recognitions.
54050	E	REPAIR & MAINTENANCE	$ 9,366.00	Minor repairs of building internal & ext	this line items funded to cover expenses from daily wear and tear repairs, Triad repairs etc.....
54305	E	COMPUTER HARDWARE MAINT.	$ 83,939.00	Hardware maintenance agreements	this account covers maintenance on main comp hardware, intrado phone systems hardware maintenance, comm equipment maintenance; Blair radio systems, GIS contract with Freese and Nichols, NCTCOG radio maintenance.
54320	E	COMPUTER SOFTWARE MAINT.	$ 235,103.00	Major software maintenance agreement	This account is funded to cover exp from our major software licensure, maintenance OSSI/CAD is largest account withdrawn
55090	E	PROFESSIONAL SERVICES	$ 69,060.00	Sole Professional Services	Professional services, Desoto Finance Admin fee, feasibility study etc....
55125	E	PRINTING & BINDING	$ 615.00		This account is used for printing and binding of documents.
55140	E	COPIER SERVICE	$ 2,500.00		This account covers any annual or unexpected service required for any copier in this department.
55170	E	RENTALS-BLDG LAND & SPACE	$ 24,000.00	American Tower Company Site Rental	Cedar Hill site rental for major radio tower place.

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CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	111	SW REGIONAL COMM. CENTER FUND
DEPT	9	SOUTHWEST REGIONAL COMM CTR
PROGRAM	21	REGIONAL DISPATCH SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55195	E	ANNUAL AWARDS	$ 1,000.00	National Telecommunicators Week/EMD	National Public Safety Telecomm week, best of "", retirements...
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 1,500.00	Professional Orgs Dues	This covers membership for all employees in the Assoc of Public Safety Comm (APCO)officials and monthly magazine subscription and training, TAG-IT membership, NFBPA memberships
55235	E	TRAINING AND TRAVEL EXPENSES	$ 20,000.00	Training, Certifications and Travel	Dispatchers require yearly training which they have not received externally in the past. Continuing dispatch education, travel and registrations annual conferences for admin staff conferences. Orientation equipment and supplies for new employee training.
56070	E	UTILITY-ELECTRIC	$ 20,000.00		Utility Service
56165	E	UTILITY-GAS	$ 800.00		Utility Service
56260	E	UTILITY-WATER & SEWER SERVICE	$ 540.00		Utility Service
56,450	E	TELEPHONE SERVICE	124,380.00	Telephone Billing At&t, verizon	Telephone accounts for Regional and back up, optiman accounts for all three cities, covers all telephone trunks, cell phone and DIR accounts.
57470	E	PUBLIC SAFETY DEBT EXP	78,895.00	Combination Tax&Rev CO 2007A	
59134	E	TRANS TO 134-SWRCC STABLE FUND	93,000.00		Transfer for stabilization fund
59413	E	TRANS TO 413-SWRCC EQUIP REP	50,000.00		Transfer to equipment replacement fund.
Totals			$ 2,999,308.00		

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CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
REGIONAL DISPATCH OPERATING FD 111	SOUTHWEST REGIONAL COMM CTR 9	ALARM MONITORING SERVICES 22

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
52230	POSTAGE	$1,704	$1,200	$1,200	$1,200	$1,200
53040	OTHER EQUIPMENT	$0	$5,000	$5,000	$5,000	$5,000
53160	COMPUTER HARDWARE	$0	$1,000	$1,000	$1,000	$1,000
	SUPPLIES	**$1,704**	**$7,200**	**$7,200**	**$7,200**	**$7,200**
54305	COMPUTER HARDWARE MAINT.	$0	$2,000	$2,000	$2,000	$2,000
54320	COMPUTER SOFTWARE MAINT.	$750	$5,340	$5,340	$3,500	$3,500
55090	PROFESSIONAL SERVICES	$90	$500	$500	$500	$500
55125	PRINTING & BINDING	$1,872	$2,000	$2,000	$2,000	$2,000
56450	TELEPHONE SERVICE	$6,221	$3,800	$3,800	$6,500	$6,500
	SERVICES & PROFESSIONAL FEES	**$8,934**	**$13,640**	**$13,640**	**$14,500**	**$14,500**
	ALARM MONITORING SERVICES	**$10,638**	**$20,840**	**$20,840**	**$21,700**	**$21,700**

NOTES

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	111	SW REGIONAL COMM. CENTER FUND
DEPT	9	SOUTHWEST REGIONAL COMM CTR
PROGRAM	22	ALARM MONITORING SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
52230	E	POSTAGE	$ 1,200.00		This account is funded to cover expenses related to alarm monitoring billing, letters to account holders, vendor notification, etc.
53040	E	OTHER EQUIPMENT	$ 5,000.00		This account is funded to cover expenses for equipment used in the services of SWRCC alarm monitoring and components of the Bosch Server backup system.
53160	E	COMPUTER HARDWARE	$ 1,000.00		This account covers any components used in the SIMS Alarm System or Bosch server at SWRCC, (knobs, panels, keys, etc.).
54305	E	COMPUTER HARDWARE MAINT.	$ 2,000.00		This account covers expenses for any replacement of major components of either SIMS or Bosch equipment.
54320	E	COMPUTER SOFTWARE MAINT.	$ 3,500.00		This account is used to cover expenses for any repair, upgrade or replacement of software associated with SIMS Alarm Monitoring Program.
55090	E	PROFESSIONAL SERVICES	$ 500.00		This account is used to fund any fees associated with use of SIMS or Bosch services including training of programs, equipment and usage.
55125	E	PRINTING & BINDING	$ 2,000.00		This account is used to cover expenses from creation of community outreach flyers, brochures, and yard signs for account holders.
56450	E	TELEPHONE SERVICE	$ 6,500.00		This account is used to cover expenses for the SIMS alarm telephone service account.
Totals			$ 21,700.00		

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CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
REGIONAL DISPATCH OPERATING FD	**SOUTHWEST REGIONAL COMM CTR**	**DUNCANVILLE TECH**
111	**9**	**23**

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$0	$0	$0	$0	$0
51050	FICA EXP.-EMPLOYER	$0	$1,827	$1,827	$1,846	$1,864
51080	WORKER'S COMPENSATION	$0	$26	$26	$17	$17
51560	SALARIES-PART TIME	$0	$23,895	$23,895	$24,134	$24,376
	PERSONNEL	**$0**	**$25,748**	**$25,748**	**$25,997**	**$26,257**
53640	CLOTHING	$0	$250	$250	$250	$250
	SUPPLIES	**$0**	**$250**	**$250**	**$250**	**$250**
54050	REPAIR & MAINTENANCE	$0	$1,502	$1,502	$1,002	$1,502
55235	TRAINING AND TRAVEL EXPENSES	$0	$2,500	$2,500	$2,741	$1,981
	SERVICES & PROFESSIONAL FEES	**$0**	**$4,002**	**$4,002**	**$3,743**	**$3,483**
	REGIONAL DISPATCH	**$0**	**$30,000**	**$30,000**	**$29,990**	**$29,990**

NOTES

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	111	SW REGIONAL COMM. CENTER FUND
DEPT	9	SOUTHWEST REGIONAL COMM CTR
PROGRAM	23	DUNCANVILLE TECH

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
40800	R	INTERGOVERNMENTAL REIMBURSE	$ 30,000.00	DUNCANVILLE TECH SERVICES	
51050	E	FICA EXP.-EMPLOYER	$ 1,846.00		
51080	E	WORKER'S COMPENSATION	$ 17.00		
51560	E	SALARIES-PART TIME	$ 24,134.00		
53640	E	CLOTHING	$ 250.00		SWRCC CLOTHING
54050	E	REPAIR & MAINTENANCE	$ 1,002.00		Vehicle and other repairs
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,741.00	DUNCANVILLE TECH SERVICES	Travel to and from the Cities. Necessary training.
Totals			$ 59,990.00		

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CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
REGIONAL DISPATCH OPERATING FD	**NON-DEPARTMENTAL**	**ADMINISTRATIVE SERVICES**
111	**99**	**1**

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51570	FINAL BENEFIT PAY EXPENSE	$9,047	$5,000	$10,000	$10,000	$10,000
51650	LONGEVITY PAY	$963	$0	$0	$0	$0
	PERSONNEL	**$10,010**	**$5,000**	**$10,000**	**$10,000**	**$10,000**
	NON-DEPARTMENTAL	**$10,010**	**$5,000**	**$10,000**	**$10,000**	**$10,000**

NOTES

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	111	SW REGIONAL COMM. CENTER FUND
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	ADMINISTRATIVE SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51570	E	FINAL BENEFIT PAY EXPENSE	$ 10,000.00		Final benefits payments for employees who have resigned.
Totals			$ 10,000.00		

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SWRCC STABILIZATION FUND-134

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

CITY OF DESOTO

FUND

SWRCC-STABILIZATION FUND

134

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$0**	**$0**	**$0**	**$0**	**$93,100**
	REVENUES					
46060	INTEREST REVENUE	$0	$0	$0	$100	$100
47111	TRANS FROM 111-SWRCC DISPATCH	$0	$0	$0	$93,000	$93,000
	TOTAL REVENUES	**$0**	**$0**	**$0**	**$93,100**	**$93,100**
	TOTAL AVAILABLE RESOURCES	**$0**	**$0**	**$0**	**$93,100**	**$186,200**
	EXPENDITURES					
59111	TRANS TO 111-SWRCC	$0	$0	$0	$0	$0
59413	TRANS TO 413-SWRCC EQUIP. FUND	$0	$0	$0	$0	$0
	TRANSFERS	**$0**	**$0**	**$0**	**$0**	**$0**
	SWRCC-STABILIZATION FUND	**$0**	**$0**	**$0**	**$0**	**$0**
	FUND BALANCE-ENDING	**$0**	**$0**	**$0**	**$93,100**	**$186,200**

CITY OF DESOTO

FUND

SWRCC-EQUIPMENT REPLACE FUND

413

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$3**	**$50,052**	**$50,052**	**$47,712**	**$53,218**
	REVENUES					
46060	INTEREST REVENUE	$49	$0	$0	$0	$0
47111	TRANS FROM 111-SWRCC	$50,000	$50,000	$50,000	$50,000	$50,000
	TOTAL REVENUES	**$50,049**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
	TOTAL AVAILABLE RESOURCES	**$50,052**	**$100,052**	**$100,052**	**$97,712**	**$103,218**
	EXPENDITURES					
53440	COMPUTER SOFTWARE	$0	$52,340	$52,340	$10,000	$0
54050	REPAIR & MAINTENANCE	$0	$0	$0	$0	$0
	SUPPLIES, SERVICES & PROFESSIONAL FEES	**$0**	**$52,340**	**$52,340**	**$10,000**	**$0**
58200	CAPITALIZED SOFTWARE	$0	$0	$0	$0	$15,000
58320	CAPITALIZED MACH. & EQUIP.	$0	$0	$0	$34,494	$0
	CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$34,494**	**$15,000**
	SWRCC-EQUIPMENT REPLACE FUND	**$0**	**$52,340**	**$52,340**	**$44,494**	**$15,000**
	FUND BALANCE-ENDING	**$50,052**	**$47,712**	**$47,712**	**$53,218**	**$88,218**

NOTES

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	413	SWRCC-EQUIPMENT REPLACE FUND
DEPT	9	SWRCC
PROGRAM	21	REGIONAL DISPATCH

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53440	E	COMPUTER SOFTWARE	$ 10,000.00		Purchase of updated software.
58320	E	CAPITALIZED MACH. & EQUIP.	$ 34,494.00		Purchase of new computer equipment.
Totals			**$ 44,494.00**		

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REGIONAL JAIL OPERATIONS-112

FUND 112

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

CITY OF DESOTO

CITY JAIL OPERATIONS
112

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$305,430**	**$374,644**	**$374,644**	**$354,519**	**$321,684**
	REVENUES					
40608	PARTICIPANT SHARE-LANCASTER	$340,000	$350,000	$350,000	$350,000	$350,000
40615	PARTICIPANT SHARE-DESOTO	$340,000	$350,000	$350,000	$350,000	$350,000
40650	PARTICIPANT SHARE-CEDAR HILL	$340,000	$350,000	$350,000	$350,000	$350,000
45200	CREDIT CARD SERVICE REVENUE	$3,795	$9,000	$9,000	$9,000	$9,000
45215	PREPAID PHONE CARD SALES	$14,825	$25,000	$25,000	$25,000	$25,000
46060	INTEREST REVENUE	$903	$450	$450	$450	$450
49110	MISCELLANEOUS REVENUE	$1,324	$480	$480	$480	$480
	TOTAL REVENUES	**$1,040,847**	**$1,084,930**	**$1,084,930**	**$1,084,930**	**$1,084,930**
	TOTAL AVAILABLE RESOURCES	**$1,346,277**	**$1,459,574**	**$1,459,574**	**$1,439,449**	**$1,406,614**
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$99,141	$149,970	$149,970	$165,176	$170,286
51050	FICA EXP.-EMPLOYER	$44,376	$53,051	$53,051	$53,244	$53,812
51080	WORKER'S COMPENSATION	$6,357	$6,166	$6,166	$4,348	$4,390
51110	TMRS-EMPLOYER	$66,560	$68,938	$68,938	$65,530	$65,471
51290	PIP INCENTIVE PROGRAM	$6,446	$6,446	$6,446	$6,446	$6,446
51470	SALARIES	$526,763	$606,906	$606,906	$607,567	$613,640
51530	SALARIES OVERTIME	$20,921	$15,000	$15,000	$15,000	$15,000
51560	SALARIES-PART TIME	$63,938	$65,300	$65,300	$65,960	$66,620
51590	CERTIFICATION PAY	$3,616	$3,750	$3,750	$4,350	$4,350
51650	LONGEVITY PAY	$2,396	$2,436	$2,436	$3,052	$3,768
51680	YE LONGEVITY EXPENSE	$120	$0	$0	$0	$0
	PERSONNEL	**$840,634**	**$977,963**	**$977,963**	**$990,673**	**$1,003,783**
53040	OTHER EQUIPMENT	$17,448	$9,000	$9,000	$9,000	$9,000
53340	OFFICE SUPPLIES/EQUIPMENT	$2,817	$2,000	$2,992	$3,000	$3,000
53640	CLOTHING	$4,309	$6,000	$6,000	$6,000	$6,000
	SUPPLIES	**$24,574**	**$17,000**	**$17,992**	**$18,000**	**$18,000**
52106	BANK & CREDIT CARD EXP.	$1,314	$3,000	$3,000	$3,000	$3,000
52110	PREPAID PHONE CARDS	$3,102	$8,000	$8,000	$8,000	$8,000
52472	TRANSPORT FEE-DALLAS COUNTY	$0	$12,631	$17,000	$16,000	$16,000
52550	PRISONER COSTS	$1,731	$2,000	$2,000	$2,000	$2,000
54050	REPAIR & MAINTENANCE	$28,378	$22,396	$23,096	$21,950	$21,950
54320	COMPUTER SOFTWARE MAINT.	$0	$3,904	$3,904	$6,042	$6,042
54785	MAINTENANCE-TRANSPORT VEHICLE	$3,831	$5,000	$5,000	$5,000	$5,000
55125	PRINTING & BINDING	$1,291	$1,350	$850	$850	$850
55230	MEMBERSHIPS & SUBSCRIPTIONS	$452	$1,000	$1,000	$1,000	$1,000
55235	TRAINING AND TRAVEL EXPENSES	$314	$4,000	$4,000	$4,000	$4,000
55415	OTHER CONTRACTUAL SERVICES	$7,313	$7,500	$7,500	$7,500	$7,500
55430	JAIL FOOD	$12,258	$11,500	$11,500	$11,500	$11,500
56450	TELEPHONE SERVICES	$1,031	$1,750	$1,750	$1,750	$1,750
58080	BUILDINGS & IMPROVEMENTS	$45,000	$0	$0	$0	$0
	SERVICES & PROFESSIONAL FEES	**$106,013**	**$84,031**	**$88,600**	**$88,592**	**$88,592**
58160	CAPITAL OUTLAY	$0	$5,561	$0	$0	$0
	CAPITAL OUTLAY	**$0**	**$5,561**	**$0**	**$0**	**$0**
59409	TRANS TO 409 POLICE EQUIP	$0	$20,500	$20,500	$20,500	$20,500
59412	TRANS TO 412 ELECTRONIC EQUIP	$412	$0	$0	$0	$0
	TRANSFERS TO OTHER FUNDS	**$412**	**$20,500**	**$20,500**	**$20,500**	**$20,500**
	CITY JAIL OPERATIONS	**$971,633**	**$1,105,055**	**$1,105,055**	**$1,117,765**	**$1,130,875**
	ENDING BALANCE	**$374,644**	**$354,519**	**$354,519**	**$321,684**	**$275,739**

Highlights FY 2016:

Additional funding for maintenance agreement for computer software.

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	112	CITY JAIL OPERATIONS
DEPT	6	POLICE DEPARTMENT
PROGRAM	10	OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 165,176.00		
51050	E	FICA EXP.-EMPLOYER	$ 53,244.00		
51080	E	WORKER'S COMPENSATION	$ 4,348.00		
51110	E	TMRS-EMPLOYER	$ 65,530.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 607,567.00		
51530	E	SALARIES OVERTIME	$ 15,000.00		
51560	E	SALARIES-PART TIME	$ 65,960.00		
51590	E	CERTIFICATION PAY	$ 4,350.00		Certification pay for 2 bilingual employees
51650	E	LONGEVITY PAY	$ 3,052.00		
52106	E	BANK & CREDIT CARD EXP.	$ 3,000.00		Credit Card Fee
52110	E	PREPAID PHONE CARDS	$ 8,000.00		Phone cards to be purchased by jailers.
52472	E	TRANSPORT FEE-DALLAS COUNTY	$ 16,000.00		Prisoner transport costs for regional Jail.
52550	E	PRISONER COSTS	$ 2,000.00		Property bags, utensils, hygiene items, towels, coveralls, and blood sugar test strips.
53040	E	OTHER EQUIPMENT	$ 9,000.00		Gloves, kitchen and cleaning supplies.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 3,000.00		Printer cartridges, toner, pens, envelopes, DVDs, and binders
53640	E	CLOTHING	$ 6,000.00		Uniforms for new employees and uniform replacement
54050	E	REPAIR & MAINTENANCE	$ 21,950.00		Maintenance on jail doors, control panel, cameras, plumbing, JMS software license, fingerprint machine and Intoxilyzer.
54320	E	COMPUTER SOFTWARE MAINT.	$ 6,042.00		Maintenance of software.
54785	E	MAINTENANCE-TRANSPORT VEHICLE	$ 5,000.00		Repair and maintenance on prisoner transport vehicle
55125	E	PRINTING & BINDING	$ 850.00		Jail forms (prisoner release forms), and jail signage.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 1,000.00		Purchase of membership and subscriptions.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,000.00		Jail conferences & Intoxilyzer schools
55415	E	OTHER CONTRACTUAL SERVICES	$ 7,500.00		Copier & background investigation fees (poly, psych, etc.)
55430	E	JAIL FOOD	$ 11,500.00		Breakfast, lunch and dinner for prisoners.
56450	E	TELEPHONE SERVICES	$ 1,750.00		Mobile phone services for Jail Commander & Captain
59409	E	TRANS TO 409 POLICE EQUIP	$ 20,500.00		
Totals			$ 1,111,319.00		

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CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	112	CITY JAIL OPERATIONS
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	ADMINISTRATIVE SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ -		
51110	E	TMRS-EMPLOYER	$ -		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51290	E	PIP INCENTIVE PROGRAM	$ 6,446.00	Annual performance incentive allocation	
51680	E	YE LONGEVITY EXPENSE	$ -		
59405	E	TRANS TO 405-CAPITAL LEASE FUN	$ -		
Totals			**$ 6,446.00**		

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NOTES

SALES TAX

CORPORATIONS

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DESOTO ECONOMIC DEVELOPMENT CORPORATION (DEDC)

FUNCTIONS

- Promotes economic development within the City;
- It plans, promote, finance and create opportunities for the retention, growth, and attraction of enterprises to the City; and
- It is authorized to borrow funds and issue bonds with City Council approval

CITY OF DESOTO

FUND

DESOTO ECONOMIC DEVELOPMENT CORPORATION

195

DETAILS

OBJECT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	PY Planning FY 2016	Proposed FY 2016	Planning FY 2017
	FUND BALANCE-BEGINNING	**$2,568,260**	**$2,985,082**	**$2,985,082**	**$2,655,589**	**$2,655,589**	**$1,025,337**
	REVENUES						
500	SALES TAX	$1,637,222	$1,568,541	$2,119,572	$1,568,541	$2,123,411	$2,123,411
501	INTEREST REVENUE	$11,723	$8,637	$9,802	$10,000	$9,716	$10,000
	TOTAL REVENUES	**$1,648,945**	**$1,577,178**	**$2,129,374**	**$1,578,541**	**$2,133,127**	**$2,133,411**
	TOTAL AVAILABLE RESOURCES	**$4,217,205**	**$4,562,260**	**$5,114,456**	**$4,234,130**	**$4,788,716**	**$3,158,748**
	EXPENDITURES						
0706	Salary/Wages	212,879	215,521	213,282	226,297	239,383	251,352
0707	Employee Benefits (TMRS & Insurance)	35,145	45,070	*51,030*	49,172	69,748	78,293
0722	Taxes/Payroll	16,851	18,342	16,000	19,167	20,168	21,084
0734	Performance Based Compensation (Bonus)	0	17,000	6,000	17,000	17,000	17,000
0736	Internship Students	0	7,250	0	7,250	7,250	7,250
	PERSONNEL	**$264,875**	**$303,183**	**$286,312**	**318,886**	**353,549**	**374,979**
0711	Postage	0	1,000	529	1,000	1,000	1,000
0721	Supplies	1,931	8,000	3,109	8,000	8,000	8,000
	SUPPLIES	**$1,931**	**9,000**	**3,638**	**9,000**	**9,000**	**9,000**
0600	Advertising	24,403	40,000	*54,205*	40,000	40,000	40,000
0601	Development Materials	14,290	28,750	23,039	28,750	28,750	28,750
0602	Promotional Events	11,288	23,750	10,919	23,750	23,750	23,750
0603	Trade Shows/Marketing Trips	3,976	18,750	7,529	18,750	18,750	18,750
0604	Internet/Web Site	21,930	38,750	24,168	38,750	38,750	38,750
0605	Promotional Grants	0	0	60,000	0	0	0
	PROMOTION	**$75,887**	**$150,000**	**$179,860**	**$150,000**	**$150,000**	**$150,000**
0701	Car Allowance	7,500	6,000	6,000	3,000	6,000	6,000
0701	Contract Labor	0	2,500	833	5,000	2,500	5,000
0702	Delivery Services	12	1,000	333	1,000	1,000	1,000
0703	Dues/Subscriptions	14,044	25,000	16,224	25,000	25,000	25,000
0704	Meeting Expenses	9,122	11,000	10,705	11,000	11,000	11,000
0708	Leased Equipment	3,323	7,000	4,636	7,000	7,000	7,000
0709	License/Permits	0	500	167	500	500	500
0712	Accounting Fees	14,957	20,000	17,416	20,000	20,000	20,000
0713	Administration Legal Fees	6,631	25,000	16,017	25,000	25,000	25,000
0714	Audit Fees	7,400	10,000	0	10,000	10,000	10,000
0715	Chamber Services	9,577	21,400	14,133	21,400	21,400	21,400
0717	Rent-Office	10,776	10,776	10,776	10,776	10,776	10,776
0718	Repairs/Maintenance	0	1,000	333	1,000	1,000	1,000
0719	Seminars	0	3,000	1,000	3,000	3,000	3,000
0720	Professional Training	3,168	4,000	4,000	4,000	4,000	4,000
0723	Telephone	1,126	2,000	1,631	2,000	2,000	2,000
0724	Travel/Room & Board	24,528	21,000	20,410	20,000	21,000	20,000
0727	Professional Services	4,525	15,000	6,800	15,000	15,000	15,000
0732	Bank Charges	0	100	33	100	100	100
0733	Office Expenses	999	2,500	1,825	2,500	2,500	2,500
	OPERATION/ADMINISTRATION	**$117,688**	**$188,776**	**$133,272**	**$187,276**	**$188,776**	**$190,276**

CITY OF DESOTO

FUND

DESOTO ECONOMIC DEVELOPMENT CORPORATION

195

DETAILS

OBJECT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	PY Planning FY 2016	Proposed FY 2016	Planning FY 2017
	FUND BALANCE-BEGINNING	**$2,568,260**	**$2,985,082**	**$2,985,082**	**$2,655,589**	**$2,655,589**	**$1,025,337**
0825	DW Distribution	160,000	0	0	0	0	0
0843	Cintas	40,104	40,104	40,104	40,104	38,400	38,400
0844	Cintas/Hillwood/City of DeSoto	0	0	0	0	0	0
0846	Potential Incentive Grants	0	500,000	218,000	450,000	1,127,000	927,000
0847	Wildwood Development Co.	0	400,000	0	0	0	0
0857	Danieldale	0	365,000	0	0	365,000	0
0864	Strategic Locations/Harbour Realty	0	115,000	115,000	0	0	0
0865	Osuji (from account #0846)	100,000	0	100,000	0	0	0
0866	Aldi Texas LLC (from account #0846)	92,695	0	100,000	0	0	0
0867	Baceline Investments	0	100,000	100,000	0	0	0
0868	Kohl's (City Reimbursement)	0	0	295,610	0	295,610	295,610
0869	KTR Capital (Dal South LLP)	0	120,833	120,833	120,833	362,500	362,500
0870	US Real Estate/Sefrd (from acct #0846)	0	0	282,000	0	94,000	0
0871	Brittle Brittle, Inc.	0	85,000	85,000	0	0	0
0872	Eagle Hotel Groups	0	0	0	0	150,000	150,000
0873	Solar Turbines	0	0	0	0	100,000	100,000
0874	South Dallas LLP	0	0	0	0	125,000	125,000
	GRANTS/COMMITMENTS	**$392,799**	**$1,725,937**	**$1,456,547**	**$610,937**	**$2,657,510**	**$1,998,510**
0900	Eng/Arch Studies	0	5,000	1,667	5,000	5,000	5,000
0901	Project Legal	6,504	20,000	12,122	20,000	20,000	20,000
0902	Retail/Commercial/Speculation	28	30,000	10,000	25,000	30,000	30,000
0903	Industrial/Warehouse/Speculation	118	30,000	10,000	25,000	30,000	30,000
0904	Expansion/Retention Projects	3,789	10,000	3,333	10,000	10,000	10,000
0905	Education/Workforce Development	0	1,000	1,000	1,000	1,000	1,000
	PROSPECT DEVELOPMENT	**$10,439**	**$96,000**	**$38,122**	**$86,000**	**$96,000**	**$96,000**
0952	City Debt Serv-Polk Street (Interest)	1,840	600	600	0	0	0
0955	City Debt Serv-Polk Street (Principal)	52,003	57,003	57,003	0	0	0
0958.02	Bond Interest Series 2011	84,788	79,700	79,700	73,513	73,513	66,600
0959.02	Bond Principal Series 2011	185,000	185,000	185,000	195,000	195,000	200,000
959.03	Heliport Agreement w/City-Prin.	15,000	15,000	15,000	15,000	15,000	15,000
958.03	Heliport Agreement w/City- Int.	20,456	19,744	19,744	19,031	19,031	18,319
	LONG TERM DEBT	**$359,087**	**$357,047**	**$357,047**	**$302,544**	**$302,544**	**$299,919**
0726	Capital Outlay	9,417	6,000	4,069	6,000	6,000	6,000
	CAPITAL OUTLAY	**$9,417**	**$6,000**	**$4,069**	**$6,000**	**$6,000**	**$6,000**
	TOTAL EXPENDITURES	**$1,232,123**	**$2,835,943**	**$2,458,867**	**1,670,643**	**3,763,379**	**3,124,684**
	FUND BALANCE-ENDING	**$2,985,082**	**$1,726,317**	**$2,655,589**	**$2,563,487**	**$1,025,337**	**$34,063**

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DEDC FY 2016 Proposed Annual Plan of Work
Presented to the DEDC Board of Directors on April 21, 2015

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

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

Goal #2 Increase the net sales tax revenue by at least 8-10%

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

Goal #3 Business Retention and Expansion

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

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

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

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

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

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

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

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

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

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

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

NOTES

DESOTO PARKS DEVELOPMENT CORPORATION (DPDC) - FUND 118 & 347

FUNCTIONS

- 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
- It is authorized to issue bonds for public parks and park facility projects with the approval of City Council.

CITY OF DESOTO

FUND

PARK DEVELOPMENT CORP. FUND

118

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$442,756**	**$534,875**	**$534,875**	**$588,775**	**$390,175**
	REVENUES					
42610	SALES TAX	$545,741	$507,000	$507,000	$508,000	$508,000
46060	INTEREST REVENUE	$619	$600	$600	$650	$650
	TOTAL REVENUES	**$546,360**	**$507,600**	**$507,600**	**$508,650**	**$508,650**
	TOTAL AVAILABLE RESOURCES	**$989,116**	**$1,042,475**	**$1,042,475**	**$1,097,425**	**$898,825**
	EXPENDITURES					
50160	BOND PRINCIPAL PAYMENT	$185,000	$190,000	$190,000	$200,000	$200,000
50520	BOND INTEREST EXPENSE	$58,375	$52,050	$52,050	$45,475	$45,475
50775	PAYING/ESCROW AGENT EXPENSES	$266	$0	$0	$0	$0
50885	ARBITRAGE CALCULATION EXP.	$0	$0	$0	$0	$0
	DEBT SERVICE	**$243,641**	**$242,050**	**$242,050**	**$245,475**	**$245,475**
59347	TRANS TO 347-PARK DEV DEBT SER	$210,600	$211,650	$211,650	$211,775	$211,775
59417	TRANS TO 417-PARKLAND DEDICATI	$0	$37,849	$0	$0	$0
59486	TRANS TO 486-GF CAPITAL IMPROV	$0	$0	$0	$250,000	$0
	TRANSFERS	**$210,600**	**$249,499**	**$211,650**	**$461,775**	**$211,775**
	PARK DEVELOPMENT CORP. FUND	**$454,241**	**$491,549**	**$453,700**	**$707,250**	**$457,250**
	FUND BALANCE-ENDING	**$534,875**	**$550,926**	**$588,775**	**$390,175**	**$441,575**

CITY OF DESOTO

FUND

DEBT SERVICE PARKS DEVELOPMENT

347

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$121,291**	**$118,532**	**$118,532**	**$116,332**	**$114,132**
	REVENUES					
46060	INTEREST REVENUE	$241	$300	$300	$300	$300
47118	TRANS FROM 118-PARK DEV CORP	$210,600	$211,650	$211,650	$211,775	$211,775
	TOTAL REVENUE	**$210,841**	**$211,950**	**$211,950**	**$212,075**	**$212,075**
	TOTAL AVAILABLE RESOURCES	**$332,132**	**$330,482**	**$330,482**	**$328,407**	**$326,207**
	EXPENDITURES					
50160	BOND PRINCIPAL PAYMENT	$155,000	$160,000	$160,000	$165,000	$165,000
50520	BOND INTEREST EXPENSE	$55,600	$51,650	$51,650	$46,775	$46,775
50775	PAYING/ESCROW AGENT EXPENSES	$500	$1,000	$1,000	$1,000	$1,000
50885	ARBITRAGE CALCULATION EXP.	$0	$1,500	$1,500	$1,500	$1,500
	DEBT SERVICE	**$213,600**	**$214,150**	**$214,150**	**$214,275**	**$214,275**
	TOTAL EXPENDITURES	**$213,600**	**$214,150**	**$214,150**	**$214,275**	**$214,275**
	FUND BALANCE-ENDING	**$118,532**	**$116,332**	**$116,332**	**$114,132**	**$111,932**

NOTES

NOTES

PUBLIC UTILITY

FUNDS

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PUBLIC UTILITY FUNDS
502, 503, 504 AND 508

PUBLIC UTILITY ADMINISTRATION

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

UTILITY BILLING for CUSTOMER ACCOUNTS

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

UTILITY FIELD OPERATIONS

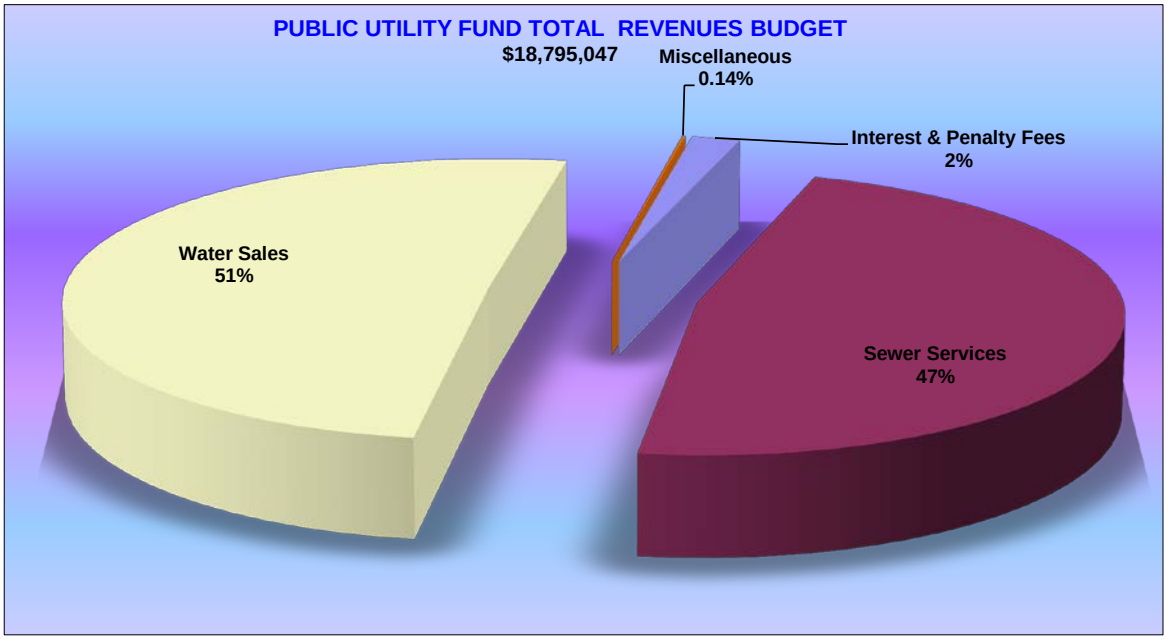
- Maintains and repair water distribution and wastewater systems; and,
- Maintains two pump stations, three (3) ground and three (3) elevated water storage facilities.

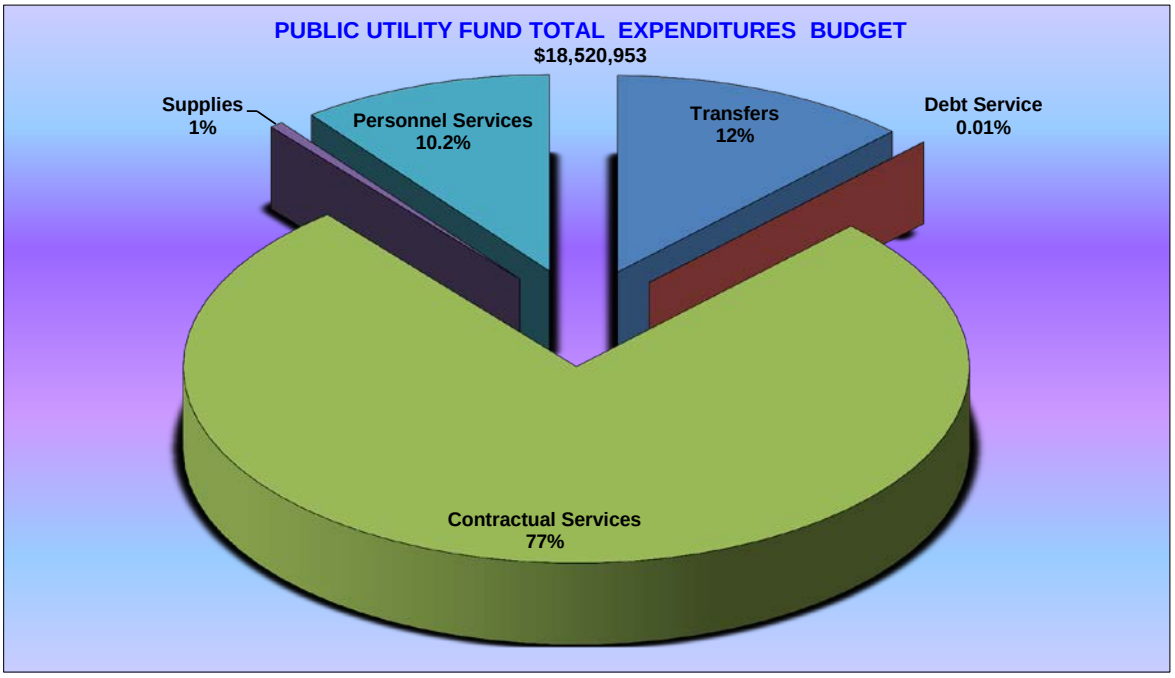
UTILITY EQUIPMENT REPLACEMENT

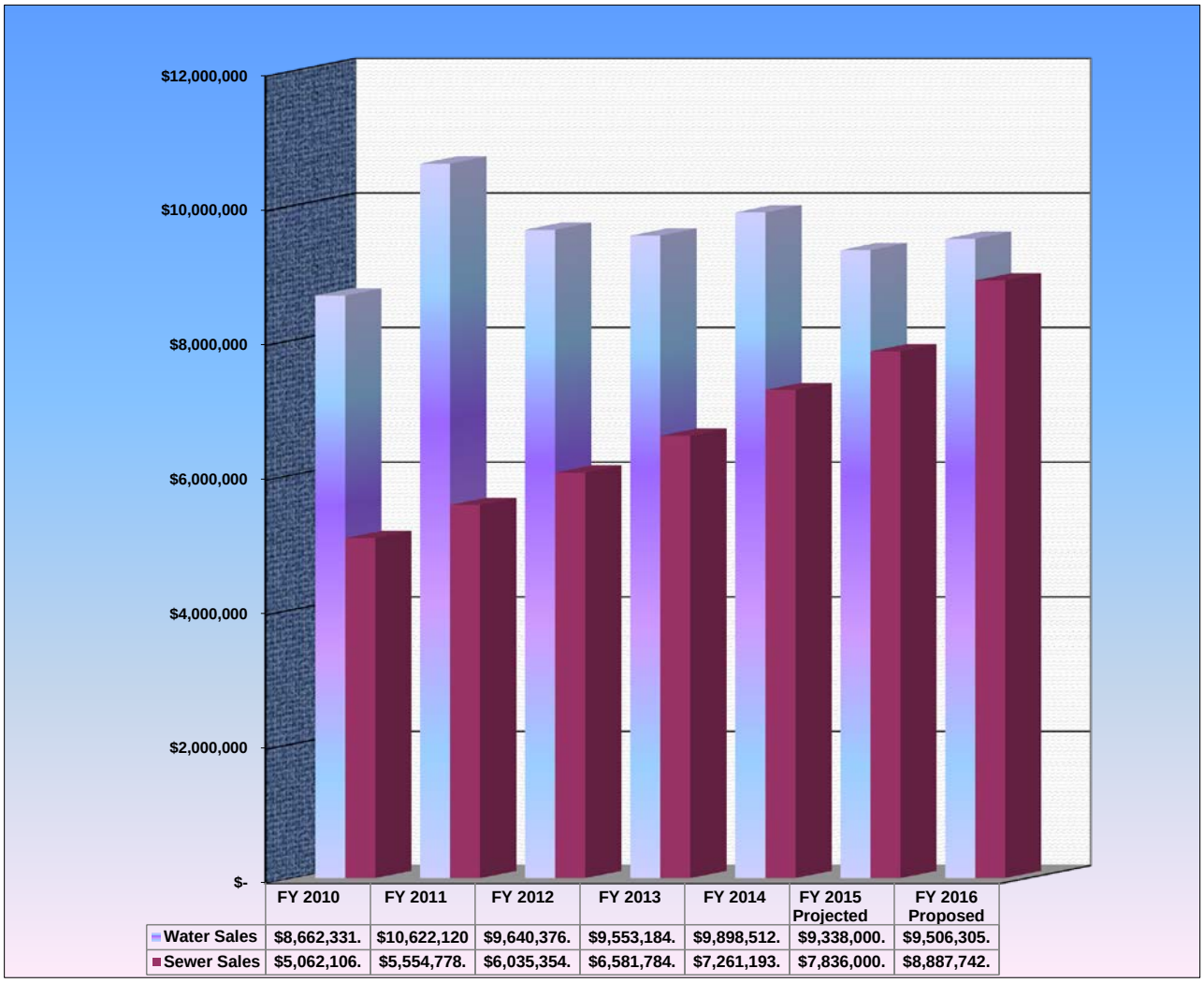
- Development Services manages the purchases of capitalized Public Utility Fund vehicles and equipment in a manner that does not create the burden of high expenditures during any single year.

WATER AND SEWER CAPITAL IMPROVEMENTS

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


PUBLIC UTILITY FUND TOTAL REVENUES BUDGET
$18,795,047
Miscellaneous
0.14%
Interest & Penalty Fees
2%
Water Sales
51%
Sewer Services
47%


PUBLIC UTILITY FUND TOTAL EXPENDITURES BUDGET
$18,520,953
Supplies
1%
Personnel Services
10.2%
Transfers
12%
Debt Service
0.01%
Contractual Services
77%



Fiscal Year	Water Sales	Sewer Sales
FY 2010	$ 8,662,331.00	$ 5,062,106.00
FY 2011	$ 10,622,120.00	$ 5,554,778.00
FY 2012	$ 9,640,376.00	$ 6,035,354.00
FY 2013	$ 9,553,184.00	$ 6,581,784.00
FY 2014	$ 9,898,512.00	$ 7,261,193.00
FY 2015 Projected	$ 9,338,000.00	$ 7,836,000.00
FY 2016 Proposed	$ 9,506,305.00	$ 8,887,742.00

NOTES

CITY OF DESOTO

PUBLIC UTILITY FUND
502
DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	CARRYOVER WC BEGINNING BAL.	**$9,721,319**	**$7,547,047**	**$7,547,047**	**$6,824,991**	**$7,099,085**
	REVENUES					
45405	WATER SALES-METERED	$9,160,448	$9,557,925	$9,250,000	$9,462,805	$9,656,641
45410	WATER SERVICE REVENUE	$84,590	$110,000	$110,000	$64,500	$63,500
45415	WATER CONNECTION REVENUE	$63,286	$40,000	$60,000	$70,000	$70,000
45416	SEWER SERVICE REVENUE	$7,062,558	$8,446,162	$7,900,000	$8,952,742	$10,121,336
45418	SEWER CONNECTION REVENUE	$12,670	$16,000	$16,000	$24,000	$24,000
45419	SENIOR DISCOUNT - WATER	($85,410)	($83,640)	($82,000)	($91,000)	($92,000)
45422	SENIOR DISCOUNT - SEWER	($82,908)	($81,600)	($80,000)	($89,000)	($90,000)
45426	PENALTY FEES	$341,045	$346,000	$346,000	$346,000	$346,000
46060	INTEREST REVENUE	$30,498	$15,000	$15,000	$28,000	$28,000
49110	MISCELLANEOUS REVENUE	$6,757	$11,000	$11,000	$1,000	$1,000
49121	MISC. RECOVERY REVENUE	$20,769	$10,000	$10,000	$26,000	$26,000
	TOTAL REVENUES	**16,614,303**	**18,386,847**	**17,556,000**	**18,795,047**	**20,154,477**
	TOTAL AVAILABLE RESOURCES	**26,335,622**	**25,933,894**	**$25,103,047**	**$25,620,038**	**$27,253,562**
	USES OF FUNDS					
51020	GROUP INSURANCE-EMPLOYER	$167,547	$281,253	$281,253	$309,767	$319,366
51050	FICA EXP.-EMPLOYER	$96,081	$102,185	$102,185	$105,330	$106,321
51080	WORKER'S COMPENSATION	$11,205	$9,426	$9,426	$6,729	$6,796
51110	TMRS-EMPLOYER	$152,176	$141,106	$141,106	$138,902	$138,768
51290	PIP INCENTIVE PROGRAM	$14,000	$14,000	$14,000	$14,000	$14,000
51470	SALARIES	$1,157,660	$1,195,170	$1,195,170	$1,241,857	$1,254,274
51530	SALARIES OVERTIME	$97,976	$79,192	$84,153	$79,192	$79,192
51560	SALARIES-PART TIME	$32,505	$9,620	$4,820	$9,716	$9,813
51590	CERTIFICATION PAY	$3,116	$4,500	$4,500	$3,900	$3,900
51650	LONGEVITY PAY	$10,037	$10,784	$10,788	$11,396	$12,832
51770	AUTO ALLOWANCE	$9,600	$9,600	$9,600	$9,600	$9,600
	PERSONNEL	**$1,751,903**	**$1,856,836**	**$1,857,001**	**$1,930,389**	**$1,954,862**
53040	OTHER EQUIPMENT	$9,846	$12,875	$12,875	$15,025	$15,492
53340	OFFICE SUPPLIES/EQUIPMENT	$13,056	$14,368	$12,000	$11,000	$11,000
53360	CHEMICALS, MEDICINE & LAB SUP	$216	$500	$500	$500	$500
53380	MISCELLANEOUS SUPPLIES	$5,181	$7,500	$10,000	$5,000	$5,000
53520	FURNITURE & FIXTURES	$4,614	$2,065	$1,990	$800	$800
53640	CLOTHING	$8,446	$10,925	$10,075	$9,500	$10,200
53680	VEHICLE FUEL	$57,203	$58,400	$58,400	$58,400	$56,400
53800	PROGRAM FOOD & REFRESHMENTS	$1,231	$1,860	$1,860	$1,860	$1,860
	SUPPLIES	**$99,793**	**$108,493**	**$107,700**	**$102,085**	**$101,252**
52106	BANK & CREDIT CARD EXP.	$112,993	$95,000	$104,000	$115,000	$115,000
52230	POSTAGE	$67,292	$94,800	$69,800	$74,800	$74,800
52310	ADMIN COST REIMB TO 101 GEN FD	$1,269,164	$1,269,164	$1,269,164	$1,269,164	$1,269,164
52430	TCEQ	$0	$43,336	$43,336	$43,336	$43,336
52570	MILEAGE REIMB	$1,881	$5,500	$5,500	$3,000	$3,000
54050	REPAIR & MAINTENANCE	$60,598	$101,975	$101,975	$112,475	$112,250
54320	COMPUTER SOFTWARE MAINT.	$0	$2,450	$2,450	$79,450	$37,450
54515	CONCRETE REPAIR	$23,271	$28,500	$30,000	$30,000	$30,000

CITY OF DESOTO

PUBLIC UTILITY FUND
502
DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
54650	W&S MAINTENANCE(MAINS MTRS.ETC	$112,352	$106,707	$115,000	$115,000	$115,000
54680	EMERGENCY MAINTENANCE	$11,918	$48,500	$50,000	$50,000	$50,000
55090	PROFESSIONAL SERVICES	$222,925	$128,858	$141,882	$95,860	$35,500
55102	UTILITY COLLECTION EXPENSE	$4,246	$5,000	$5,000	$8,400	$8,400
55125	PRINTING & BINDING	$9,350	$10,722	$10,722	$10,722	$10,722
55145	INSURANCE EXPENSE	$37,524	$39,900	$39,900	$39,900	$39,900
55170	RENTALS-BLDG LAND & SPACE	$1,257	$2,250	$2,250	$2,000	$2,000
55195	ANNUAL AWARDS	$0	$180	$180	$500	$500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$2,013	$1,800	$1,800	$1,800	$1,800
55235	TRAINING AND TRAVEL EXPENSES	$6,860	$10,700	$10,700	$10,700	$10,700
55275	RATE STUDY	$17,500	$28,000	$25,500	$11,000	$11,000
55305	PILOT-TO GEN. FUND	$688,544	$688,544	$688,544	$688,544	$688,544
55415	OTHER CONTRACTUAL SERVICES	$0	$29,394	$24,394	$118,642	$118,032
55555	CLAIM SETTLEMENTS	$1,193	$29,000	$29,000	$20,000	$20,000
55635	FRANCHISE FEE PAID TO G.F.	$962,290	$1,105,719	$1,105,719	$1,105,719	$962,290
56355	WATER SERVICE(DALLAS WTR UTIL)	$3,944,833	$4,255,446	$4,255,446	$4,739,654	$4,976,000
56450	TELEPHONE SERVICE	$22,053	$21,080	$21,080	$21,080	$21,080
56640	SANITARY SEWER SERVE-TRA	$4,178,905	$5,313,724	$5,313,724	$5,524,000	$5,685,000
57170	MISCELLANEOUS EXPENDITURES	$7,775	$5,000	$5,000	$5,000	$5,000
57260	CASH OVER/SHORT	($47)	$150	$150	$150	$150
	SERVICES AND PROFESSIONAL FEES	**$11,766,693**	**$13,471,399**	**$13,472,216**	**$14,295,896**	**$14,446,618**
58270	TEN MILE CREEK SEWER REPLACE	$0	$0	$0	$0	$0
	CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$0**
50775	PAYING/ESCROW AGENT EXPENSES	$200	$1,000	$1,000	$1,000	$1,000
	DEBT SERVICE	**$200**	**$1,000**	**$1,000**	**$1,000**	**$1,000**
59230	TRANS TO 230-ENERGY MANAGEMENT	$415,758	$415,758	$415,758	$415,758	$415,758
59412	TRANS TO 412 ELECTRONIC EQUIP	$56,944	$56,397	$56,797	$57,216	$57,216
59503	TRANS TO 503 METER REPLACE	$1,300,000	$467,000	$467,000	$367,000	$500,000
59504	TRANS TO 504 EQUIP REPLACEMENT	$208,300	$280,300	$280,300	$178,800	$75,600
59508	TRANS TO 508 CAPITAL PROJECTS	$3,188,985	$2,002,033	$1,620,284	$1,172,809	$1,198,809
	TRANSFERS	**$5,169,987**	**$3,221,488**	**$2,840,139**	**$2,191,583**	**$2,247,383**
	TOTAL EXPENSES	**$18,788,575**	**$18,659,216**	**$18,278,056**	**$18,520,953**	**$18,751,115**
	WORKING CAPITAL-ENDING BALANCE	**$7,547,047**	**$7,274,678**	**$6,824,991**	**$7,099,085**	**$8,502,447**
	Reserve Requirement -120 days	**6,177,066**	**6,134,537**	**6,009,224**	**6,089,080**	**6,164,750**
	Amount over/(under) Reserve Requirement	1,369,981	1,140,141	815,767	1,010,004	2,337,697
	# days covered	147	142	136	140	166

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$18,033	$18,849	$18,849	$20,757	$21,398
51050	FICA EXP.-EMPLOYER	$12,128	$12,368	$12,368	$12,508	$12,563
51080	WORKER'S COMPENSATION	$1,435	$298	$298	$194	$197
51110	TMRS-EMPLOYER	$19,558	$18,302	$18,302	$18,154	$18,121
51530	SALARIES OVERTIME	$0	$0	$0	$0	$0
51470	SALARIES	$155,033	$154,758	$154,758	$162,265	$163,887
51590	CERTIFICATION PAY	$1,200	$1,200	$1,200	$1,200	$1,200
51770	AUTO ALLOWANCE	$6,000	$6,000	$6,000	$6,000	$6,000
51650	LONGEVITY PAY	$716	$808	$808	$904	$1,000
	PERSONNEL	**$214,103**	**$212,583**	**$212,583**	**$221,982**	**$224,366**
53340	OFFICE SUPPLIES/EQUIPMENT	$730	$1,425	$1,500	$1,500	$1,500
53520	FURNITURE & FIXTURES	$114	$375	$300	$300	$300
53640	CLOTHING	$0	$200	$200	$200	$200
53800	PROGRAM FOOD & REFRESHMENTS	$521	$500	$500	$500	$500
	SUPPLIES	**$1,365**	**$2,500**	**$2,500**	**$2,500**	**$2,500**
52230	POSTAGE	$0	$300	$300	$300	$300
55090	PROFESSIONAL SERVICES	$49,184	$5,000	$5,000	$55,000	$5,000
55125	PRINTING & BINDING	$0	$200	$200	$200	$200
55230	MEMBERSHIPS & SUBSCRIPTIONS	$642	$400	$400	$400	$400
55235	TRAINING AND TRAVEL EXPENSES	$5,211	$4,500	$4,500	$4,500	$4,500
56450	TELEPHONE SERVICE	$1,027	$1,200	$1,200	$1,200	$1,200
	SERVICES AND PROFESSIONAL FEES	**$56,064**	**$11,600**	**$11,600**	**$61,600**	**$11,600**
	PUBLIC UTILITY ADMINISTRATION	**$271,532**	**$226,683**	**$226,683**	**$286,082**	**$238,466**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	502	PUBLIC UTILITY FUND
DEPT	25	PUBLIC UTILITY DEPT.
PROGRAM	25	PUBLIC UTILITY ADMINISTRATION

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 20,757.00		
51050	E	FICA EXP.-EMPLOYER	$ 12,508.00		
51080	E	WORKER'S COMPENSATION	$ 194.00		
51110	E	TMRS-EMPLOYER	$ 18,154.00		
51470	E	SALARIES	$ 162,265.00		
51590	E	CERTIFICATION PAY	$ 1,200.00		
51650	E	LONGEVITY PAY	$ 904.00		
51770	E	AUTO ALLOWANCE	$ 6,000.00		
52230	E	POSTAGE	$ 300.00		Postage to mail contracts, legal forms, etc.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 1,500.00		Calendars, ink cartridges, desk supplies (tablets, ink pens, white out, note pads, file folders), etc.
53520	E	FURNITURE & FIXTURES	$ 300.00		Chairs, desks, cabinets, etc.
53640	E	CLOTHING	$ 200.00		Staff shirts
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 500.00		Quarterly staff luncheons, annual staff Christmas luncheon
55090	E	PROFESSIONAL SERVICES	$ 55,000.00		Rate studies, consulting services, etc.
55125	E	PRINTING & BINDING	$ 200.00		Special printing (contracts, maps).
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 400.00		AWWA and NFBPA memberships
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,500.00		Annual AWWA conference and NFBPA conference for Managing Director.
56450	E	TELEPHONE SERVICE	$ 1,200.00		Cell phone and air card charges
Totals			286,082.00		

CITY OF DESOTO

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

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	USES OF FUNDS					
51020	GROUP INSURANCE-EMPLOYER	$61,957	$112,483	$112,483	$123,884	$127,723
51050	FICA EXP.-EMPLOYER	$36,528	$38,278	$38,278	$38,566	$38,970
51080	WORKER'S COMPENSATION	$2,875	$2,594	$2,594	$1,829	$1,847
51110	TMRS-EMPLOYER	$55,780	$52,521	$52,521	$50,156	$50,111
51470	SALARIES	$413,099	$459,121	$459,121	$462,892	$467,517
51530	SALARIES OVERTIME	$54,510	$23,704	$23,704	$23,704	$23,704
51560	SALARIES-PART TIME	$32,505	$9,620	$9,620	$9,716	$9,813
51590	CERTIFICATION PAY	$1,916	$3,300	$3,300	$2,700	$2,700
51650	LONGEVITY PAY	$3,548	$4,664	$4,664	$5,100	$5,676
	PERSONNEL	**$662,718**	**$706,285**	**$706,285**	**$718,547**	**$728,061**
53040	OTHER EQUIPMENT	$6,148	$9,850	$9,850	$12,000	$12,467
53340	OFFICE SUPPLIES/EQUIPMENT	$11,156	$9,000	$9,000	$8,000	$8,000
53520	FURNITURE & FIXTURES	$4,500	$1,190	$1,000	$0	$0
53640	CLOTHING	$1,462	$2,575	$2,575	$2,000	$2,700
53680	VEHICLE FUEL	$15,713	$14,000	$14,000	$14,000	$12,000
53800	PROGRAM FOOD & REFRESHMENTS	$333	$500	$500	$500	$500
	SUPPLIES	**$39,313**	**$37,115**	**$36,925**	**$36,500**	**$35,667**
52106	BANK & CREDIT CARD EXP.	$112,993	$95,000	$95,000	$115,000	$115,000
52230	POSTAGE	$64,165	$90,000	$70,000	$70,000	$70,000
52570	MILEAGE REIMB	$614	$3,000	$3,000	$500	$500
54050	REPAIR & MAINTENANCE	$8,153	$7,000	$7,000	$17,500	$17,275
54320	COMPUTER SOFTWARE MAINT.	$0	$0	$0	$77,000	$35,000
55090	PROFESSIONAL SERVICES	$43,390	$50,610	$62,800	$3,000	$2,000
55102	UTILITY COLLECTION EXPENSE	$4,246	$5,000	$5,000	$8,400	$8,400
55125	PRINTING & BINDING	$6,478	$7,022	$7,022	$7,022	$7,022
55170	RENTALS-BLDG LAND & SPACE	$0	$250	$250	$0	$0
55195	ANNUAL AWARDS	$0	$180	$180	$500	$500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$191	$400	$400	$400	$400
55415	OTHER CONTRACTUAL SERVICES	$0	$5,000	$0	$44,500	$43,890
55235	TRAINING AND TRAVEL EXPENSES	$1,289	$3,000	$3,000	$3,000	$3,000
56450	TELEPHONE SERVICE	$16,274	$14,800	$14,800	$14,800	$14,800
57260	CASH OVER/SHORT	($47)	$150	$150	$150	$150
	SERVICES AND PROFESSIONAL FEES	**$257,748**	**$281,412**	**$268,602**	**$361,772**	**$317,937**
59412	TRANS TO 412 ELECTRONIC EQUIP	$1,120	$0	$400	$0	$0
59503	TRANS TO 503 METER REPLACE	$1,300,000	$467,000	$467,000	$367,000	$500,000
59504	TRANS TO 504 EQUIP REPLACEMENT	$22,700	$46,800	$46,800	$24,100	$0
	TRANSFERS & OTHER	**$1,323,820**	**$513,800**	**$514,200**	**$391,100**	**$500,000**
	UTILITY BILLING	**$2,283,599**	**$1,538,612**	**$1,526,012**	**$1,507,919**	**$1,581,665**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	502	PUBLIC UTILITY FUND
DEPT	25	PUBLIC UTILITY DEPT.
PROGRAM	26	UTILITY BILLING

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	**123,884.00**		
51050	E	FICA EXP.-EMPLOYER	**38,566.00**		
51080	E	WORKER'S COMPENSATION	**1,829.00**		
51110	E	TMRS-EMPLOYER	**50,156.00**		
51470	E	SALARIES	**462,892.00**		
51530	E	SALARIES OVERTIME	**23,704.00**		
51560	E	SALARIES-PART TIME	**9,716.00**		
51590	E	CERTIFICATION PAY	**2,700.00**		
51650	E	LONGEVITY PAY	**5,100.00**		
52106	E	BANK & CREDIT CARD EXP.	**115,000.00**		Fees charged by the bank for processing credit and debit cards transactions. Increased based on current trends.
52230	E	POSTAGE	**70,000.00**		Postage for utility bills; Annual Post Office Box rental, shipping meters/radios for repair
52570	E	MILEAGE REIMB	**500.00**		Reimbursement of mileage incurred by on-call staff who live outside of City limits and have to respond to afterhours and emergency calls.
53040	E	OTHER EQUIPMENT	**12,000.00**	Meter Handheld Devices	Purchase of one handheld used to program, audit, and read electronic devices attached to water meters; Handhelds will also be used to aid in meter replacement tasks. Cost includes: Trimble HHD Model 900XE or Juno T41 HHD, Command Link, 1 - 12V Vehicle Charger for Handhelds. This line item also purchases batteries, miscellaneous tools, lock for meters, wasp and mosquito spray, safety cones, etc.
53340	E	OFFICE SUPPLIES/EQUIPMENT	**8,000.00**		Coffee supplies, calculator paper, note pads, pens, pencils, paper clips, rubber bands, labels, storage boxes, calendars, continuous feed paper, toner for printers and fax machine, staples and staplers.
53640	E	CLOTHING	**2,000.00**		Meter Services staff uniform rental, work boots, coats, gloves, safety vests, etc.
53680	E	VEHICLE FUEL	**14,000.00**		Fuel for Meter Services City vehicles for meter reading, disconnects, reconnects and work order fulfillment.
53800	E	PROGRAM FOOD & REFRESHMENTS	**500.00**		Civic Academy, Christmas luncheon, Customer Service Week.
54050	E	REPAIR & MAINTENANCE	**17,500.00**		Equipment Maintenance Agreements, couplings, gaskets, meter flanges, bolt sets, pipe cutters, couplings, piping, pipe cutters, adapters, meter testing services
54320	E	COMPUTER SOFTWARE MAINT.	**77,000.00**	Hosting Services & Maintenance & Support	
55090	E	PROFESSIONAL SERVICES	**3,000.00**		Consultations and updates to the billing software from STW.
55102	E	UTILITY COLLECTION EXPENSE	**8,400.00**		Fee charged by collection agency for collection services.
55125	E	PRINTING & BINDING	**7,022.00**		Door tags, coupon booklets, disconnect notices, water service agreement forms
55195	E	ANNUAL AWARDS	**500.00**	Employee Recognition at Department Level	Includes awards presented during Customer Service Week, and team building campaigns such as Caught Being a Team Player.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	**400.00**		AWWA membership for the Utility Billing Manager
55235	E	TRAINING AND TRAVEL EXPENSES	**3,000.00**		Registration for staff to attend the annual TAWWA Customer Service conference and the STW Conference for the billing software.
55415	E	OTHER CONTRACTUAL SERVICES	**44,500.00**		DataProse (utility billing services), AquaHawk (online customer portal services), SWRCC panic button monitoring
56450	E	TELEPHONE SERVICE	**14,800.00**	After Hours Service and Cell	After hours dispatch service for all City departments (excluding Police/Fire) emergencies, i.e. water leaks, main breaks, etc., and cell phones/air cards for Meter Services field staff and Utility Billing Manager.
57260	E	CASH OVER/SHORT	**150.00**		Petty cash to account for cashier drawer being out of balance
59503	E	TRANS TO 503 METER REPLACE	**367,000.00**		Transfer from Fund 502 to the 503 Meter Replacement fund for the purchase of new meters and radios.
59504	E	TRANS TO 504 EQUIP REPLACEMENT	**24,100.00**		Transfer from 502 fund to the 504 Equipment Replacement fund for the purchase of vehicles for the Meter Services team.
Totals			**1,507,919.00**		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
PUBLIC UTILITY FUND	PUBLIC UTILITY DEPT.	UTILITY FIELD OPERATIONS
502	25	27

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	USES OF FUNDS					
51470	SALARIES	$589,527	$581,291	$581,291	$616,700	$622,870
51650	LONGEVITY PAY	$4,612	$5,312	$5,312	$5,392	$6,156
51530	SALARIES OVERTIME	$43,466	$55,488	$55,488	$55,488	$55,488
51770	AUTO ALLOWANCE	$3,600	$3,600	$3,600	$3,600	$3,600
51050	FICA EXP.-EMPLOYER	$47,425	$49,394	$49,394	$52,111	$52,643
51080	WORKER'S COMPENSATION	$6,895	$6,534	$6,534	$4,706	$4,752
51020	GROUP INSURANCE-EMPLOYER	$87,558	$149,921	$149,921	$165,126	$170,245
51110	TMRS-EMPLOYER	$76,838	$66,363	$66,363	$66,672	$66,616
	PERSONNEL	**$859,920**	**$917,903**	**$917,903**	**$969,795**	**$982,370**
53040	OTHER EQUIPMENT	$3,699	$3,025	$3,025	$3,025	$3,025
53340	OFFICE SUPPLIES/EQUIPMENT	$1,170	$3,943	$1,500	$1,500	$1,500
53360	CHEMICALS, MEDICINE & LAB SUP	$216	$500	$500	$500	$500
53520	FURNITURE & FIXTURES	$0	$500	$500	$500	$500
53640	CLOTHING	$6,983	$7,300	$7,300	$7,300	$7,300
53680	VEHICLE FUEL	$41,490	$44,400	$44,400	$44,400	$44,400
53800	PROGRAM FOOD & REFRESHMENTS	$376	$860	$860	$860	$860
	SUPPLIES	**$53,934**	**$60,528**	**$58,085**	**$58,085**	**$58,085**
52230	POSTAGE	$3,127	$4,500	$4,500	$4,500	$4,500
52430	TCEQ	$0	$43,336	$43,336	$43,336	$43,336
52570	MILEAGE REIMB	$1,267	$2,500	$2,500	$2,500	$2,500
54050	REPAIR & MAINTENANCE	$52,445	$94,975	$94,975	$94,975	$94,975
54320	COMPUTER SOFTWARE MAINT.	$0	$2,450	$2,450	$2,450	$2,450
54515	CONCRETE REPAIR	$23,271	$28,500	$30,000	$30,000	$30,000
54650	W&S MAINTENANCE(MAINS MTRS.ETC	$112,352	$107,557	$115,000	$115,000	$115,000
54680	EMERGENCY MAINTENANCE	$11,918	$48,500	$50,000	$50,000	$50,000
55090	PROFESSIONAL SERVICES	$130,351	$73,248	$78,248	$37,860	$28,500
55125	PRINTING & BINDING	$2,872	$3,500	$3,500	$3,500	$3,500
55170	RENTALS-BLDG LAND & SPACE	$1,257	$2,000	$2,000	$2,000	$2,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$1,180	$1,000	$1,000	$1,000	$1,000
55235	TRAINING AND TRAVEL EXPENSES	$361	$3,200	$3,200	$3,200	$3,200
56355	WATER SERVICE(DALLAS WTR UTIL)	$3,944,833	$4,255,446	$4,255,446	$4,739,654	$4,976,000
55415	OTHER CONTRACTUAL SERVICES	$0	$24,394	$24,394	$74,142	$74,142
56450	TELEPHONE SERVICE	$4,752	$5,080	$5,080	$5,080	$5,080
56640	SANITARY SEWER SERVE-TRA	$4,178,905	$5,313,724	$5,313,724	$5,524,000	$5,685,000
	SERVICES AND PROFESSIONAL FEES	**$8,468,891**	**$10,013,910**	**$10,029,353**	**$10,733,197**	**$11,121,183**
58270	TEN MILE CREEK DRAINAGE	$0	$0	$0	$0	$0
58320	CAPITALIZED MACH. & EQUIP.	$0	$0	$0	$0	$0
	CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$0**	**$0**
59230	TRANS TO 230-ENERGY MANAGEMENT	$331,404	$331,404	$331,404	$331,404	$331,404
59504	TRANS TO 504 EQUIP REPLACEMENT	$185,600	$233,500	$233,500	$154,700	$75,600
	TRANSFERS & OTHER	**$517,004**	**$564,904**	**$564,904**	**$486,104**	**$407,004**
	UTILITY FIELD OPERATIONS	**$9,899,750**	**$11,557,245**	**$11,570,245**	**$12,247,181**	**$12,568,642**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	502	PUBLIC UTILITY FUND
DEPT	25	PUBLIC UTILITY DEPT.
PROGRAM	27	UTILITY FIELD OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 165,126.00		
51050	E	FICA EXP.-EMPLOYER	$ 52,111.00		
51080	E	WORKER'S COMPENSATION	$ 4,706.00		
51110	E	TMRS-EMPLOYER	$ 66,672.00		
51470	E	SALARIES	$ 616,700.00		
51530	E	SALARIES OVERTIME	$ 55,488.00		
51650	E	LONGEVITY PAY	$ 5,392.00		
51770	E	AUTO ALLOWANCE	$ 3,600.00		
52230	E	POSTAGE	$ 4,500.00		Postage to mail annual Water Quality Report; shipping charges to send equipment for repair.
52430	E	TCEQ	$ 43,336.00		Annual Water System Fee
52570	E	MILEAGE REIMB	$ 2,500.00		Mileage reimbursement for on-call staff
53040	E	OTHER EQUIPMENT	$ 3,025.00		Shovels, rope, batteries, washers, flashlights, keys made, equipment oil, clamps, locks, de-icer, floor heaters, hand saws, pruners.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 1,500.00		Coffee supplies, pens, pencils, white-out, hand sanitizer, trash bags, printer toner
53360	E	CHEMICALS, MEDICINE & LAB SUP	$ 500.00		chlorine tabs and bottles for water sampling
53520	E	FURNITURE & FIXTURES	$ 500.00		Chairs, tables, desks
53640	E	CLOTHING	$ 7,300.00		Staff uniform rental, work boots, hip boots, coats, gloves, safety glasses
53680	E	VEHICLE FUEL	$ 44,400.00		Fuel for Staff City vehicles
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 860.00		Civic Academy, annual Christmas luncheon, staff luncheons
54050	E	REPAIR & MAINTENANCE	$ 94,975.00		hydrant rebuild kits, jetter hose repairs, pump and SCADA repairs, lawn equipment parts and repair, saws and blade replacements, maintenance contracts, hydrant painting contract, blade sharpening
54320	E	COMPUTER SOFTWARE MAINT.	$ 2,450.00		Water Department's portion of Code Red emergency notification system
54515	E	CONCRETE REPAIR	$ 30,000.00		Concrete repairs from water repair dig-ups; these are done by Street dept and concrete contractor.
54650	E	W&S MAINTENANCE(MAINS MTRS.ETC	$ 115,000.00		Includes all items for the repair of City water and sewer mains, including piping, couplings, adapters, angle stops, gaskets, concrete bags, valve kits and stacks, disposable gloves, flex base and crushed rock, degreasing agents and deodorizers, new fire hydrants, valve boxes, bore kits; also includes the purchase of sod and dirt/sand for lawn repairs.
54680	E	EMERGENCY MAINTENANCE	$ 50,000.00		Used for emergency repairs on pumps and motors, and for water/sewer main break repairs that cannot be done by City staff.
55090	E	PROFESSIONAL SERVICES	$ 37,860.00		Engineering consulting services, Laboratory analysis, GST and EST tank inspections
55125	E	PRINTING & BINDING	$ 3,500.00		Costs to print annual Water Quality report, door tags
55170	E	RENTALS-BLDG LAND & SPACE	$ 2,000.00		Dumpster rental, heavy equipment, copier
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 1,000.00		AWWA memberships for staff, license renewals
55235	E	TRAINING AND TRAVEL EXPENSES	$ 3,200.00		Training classes for Water Distribution, Wastewater Collections, etc.
55415	E	OTHER CONTRACTUAL SERVICES	$ 74,142.00		Mowing contract, janitorial contract
56355	E	WATER SERVICE(DALLAS WTR UTIL)	$ 4,739,654.00		Water purchases from City of Dallas

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	502	PUBLIC UTILITY FUND			
DEPT	25	PUBLIC UTILITY DEPT.			
PROGRAM	27	UTILITY FIELD OPERATIONS			
Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
56450	E	TELEPHONE SERVICE	$ 5,080.00		Staff cell phones and air cards
56640	E	SANITARY SEWER SERVE-TRA	$ 5,524,000.00		Wastewater charges by TRA per Isom Cameron-7/14/15. eja
59230	E	TRANS TO 230-ENERGY MANAGEMENT	$ 331,404.00		
59504	E	TRANS TO 504 EQUIP REPLACEMENT	$ 154,700.00		
Totals			$ 12,247,181.00		

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CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
PUBLIC UTILITY FUND	**NON-DEPARTMENTAL**	**ALL PROGRAMS**
502	**99**	

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	USES OF FUNDS					
51050	FICA EXP.-EMPLOYER	$0	$2,145	$2,145	$2,145	$2,145
51110	TMRS-EMPLOYER	$0	$3,920	$3,920	$3,920	$3,920
51650	LONGEVITY PAY	$1,161	$0	$0	$0	$0
51290	PIP INCENTIVE PROGRAM	$14,000	$14,000	$14,000	$14,000	$14,000
	PERSONNEL	**$15,161**	**$20,065**	**$20,065**	**$20,065**	**$20,065**
53380	MISCELLANEOUS SUPPLIES	$5,181	$7,500	$10,000	$5,000	$5,000
	SUPPLIES	**$5,181**	**$7,500**	**$10,000**	**$5,000**	**$5,000**
55145	INSURANCE EXPENSE	$37,524	$39,900	$39,900	$39,900	$39,900
55555	CLAIM SETTLEMENTS	$1,193	$29,000	$29,000	$20,000	$20,000
55275	RATE STUDY	$17,500	$28,000	$25,500	$11,000	$11,000
57170	MISCELLANEOUS EXPENDITURES	$7,775	$5,000	$5,000	$5,000	$5,000
	SERVICES AND PROFESSIONAL FEES	**$63,992**	**$101,900**	**$99,400**	**$75,900**	**$75,900**
50775	PAYING/ESCROW AGENT EXPENSES	$200	$1,000	$1,000	$1,000	$1,000
	DEBT SERVICE	**$200**	**$1,000**	**$1,000**	**$1,000**	**$1,000**
52310	ADMIN COST REIMB TO 101 GEN FD	$1,269,164	$1,269,164	$1,269,164	$1,269,164	$1,269,164
55305	PILOT-TO GEN. FUND	$688,544	$688,544	$688,544	$688,544	$688,544
55635	FRANCHISE FEE PAID TO G.F.	$962,290	$1,105,719	$1,105,719	$1,105,719	$962,290
59230	TRANS TO 230-ENERGY MANAGEMENT	$84,354	$84,354	$84,354	$84,354	$84,354
59412	TRANS TO 412 ELECTRONIC EQUIP	$55,824	$56,397	$56,397	$57,216	$57,216
59508	TRANS TO 508 CAPITAL PROJECTS	$3,188,985	$2,002,033	$1,620,284	$1,172,809	$1,198,809
	TRANSFERS & OTHER	**$6,249,161**	**$5,206,211**	**$4,824,462**	**$4,377,806**	**$4,260,377**
	NON-DEPARTMENTAL	**$6,333,695**	**$5,336,676**	**$4,954,927**	**$4,479,771**	**$4,362,342**

NOTES

CITY OF DESOTO

WATER METER REPLACEMENT FUND
503

DETAILS

OBJT	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31380	**WORKING CAPITAL-BEGINNING BAL.**	**$465,810**	**$533,920**	**$533,920**	**$534,920**	**$235,920**
	REVENUES					
46060	INTEREST REVENUE	$1,379	$1,000	$1,000	$1,000	$1,000
47502	TRANS FROM 502- WATER/SEWER FU	$1,300,000	$467,000	$467,000	$367,000	$500,000
	TOTAL REVENUES	**$1,301,379**	**$468,000**	**$468,000**	**$368,000**	**$501,000**
	TOTAL AVAILABLE RESOURCES	**$1,767,189**	**$1,001,920**	**$1,001,920**	**$902,920**	**$736,920**
	USES OF FUNDS					
54545	METER REPLACE/UPGRADE EXP	$1,151,969	$371,000	$378,000	$568,000	$600,000
54560	NEW METER PLACEMENTS	$81,300	$96,000	$89,000	$99,000	$99,000
	SERVICES AND PROFESSIONAL FEES	**$1,233,269**	**$467,000**	**$467,000**	**$667,000**	**$699,000**
	WATER METER REPLACEMENT FUND	**$1,233,269**	**$467,000**	**$467,000**	**$667,000**	**$699,000**
	NET ASSETS-ENDING	**$533,920**	**$534,920**	**$534,920**	**$235,920**	**$37,920**

CITY OF DESOTO

FUND

WATER/SEWER EQUIP REPLACE FUND

504

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	CARRYOVER WC BALANCE	**$35,316**	**$48,617**	**$48,617**	**$48,692**	**$48,767**
	REVENUES					
46060	INTEREST REVENUE	$237	$75	$75	$75	$75
47502	TRANS FROM 502- WATER/SEWER FU	$208,300	$280,300	$280,300	$178,800	$75,600
	TOTAL REVENUES	**$208,537**	**$280,375**	**$280,375**	**$178,875**	**$75,675**
	TOTAL AVAILABLE RESOURCES	**$243,853**	**$328,992**	**$328,992**	**$227,567**	**$124,442**
	USES OF FUNDS					
53260	CONSTRUCTION/MAIN EQUIP	$0	$0	$198,500	$50,000	$0
58015	CAPITALIZED MOTOR VEHICLES	$195,236	$280,300	$81,800	$107,800	$54,600
58320	CAPITALIZED MACH & EQUIP	$0	$0	$0	$21,000	$21,000
	CAPITAL OUTLAY	**$195,236**	**$280,300**	**$280,300**	**$178,800**	**$75,600**
	WC BASIS-TOTAL EXPENDITURES	**$195,236**	**$280,300**	**$280,300**	**$178,800**	**$75,600**
	WC BASIS-NET ASSET ENDING BAL.	**$48,617**	**$48,692**	**$48,692**	**$48,767**	**$48,842**

CITY OF DESOTO

CIP-WATER & SEWER FUND
508

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	WC CARRYOVER BEGINNING BAL.	**$9,454,347**	**$10,246,146**	**$10,246,146**	**$9,548,243**	**$7,657,243**
	REVENUES					
46060	INTEREST REVENUE	$33,104	$8,500	$8,500	$10,000	$8,500
47502	TRANS FROM 502- WATER/SEWER FU	$3,188,985	$2,002,033	$1,620,284	$1,172,809	$1,198,809
49805	BOND SALE PROCEEDS	$0	$0	$0	$1,900,000	$4,490,000
	TOTAL REVENUES	**3,222,090**	**2,010,533**	**1,628,784**	**3,082,809**	**5,697,309**
	TOTAL AVAILABLE RESOURCES	**12,676,437**	**12,256,679**	**$11,874,930**	**$12,631,052**	**$13,354,552**
	EXPENSES					
58070	LAND PURCHASE	$0	$0	$299,258	$0	$0
58160	CAPITAL OUTLAY	$149,515	$211,171	$0	$0	$0
58270	TEN MILE CREEK SEWER REPLACE	$342,720	$724,469	$318,645	$0	$0
58350	CAPITALIZED WATER LINES	$264,725	$4,139,035	$167,000	$1,665,000	$2,515,000
58355	CAPITALIZED SEWER LINES	$565,633	$3,683,093	$420,000	$2,135,000	$1,975,000
58620	CIP STORAGE TANK ADDITIONS	$0	$1,920,344	$0	$0	$0
	CAPITAL OUTLAY	**$1,322,593**	**$10,678,111**	**$1,204,903**	**$3,800,000**	**$4,490,000**
50160	BOND PRINCIPAL PAYMENT	$595,000	$625,000	$625,000	$645,000	$670,000
50885	ARBITRAGE CALCULATION EXP.	$386	$500	$500	$1,000	$1,000
50520	BOND INTEREST EXPENSE	$511,211	$495,284	$495,284	$477,809	$458,809
50730	BOND ISSUE COSTS	$0	$0	$0	$50,000	$70,000
50775	PAYING/ESCROW AGENT EXPENSES	$1,100	$1,000	$1,000	$0	$0
	DEBT SERVICE	**$1,107,698**	**$1,121,784**	**$1,121,784**	**$1,173,809**	**$1,199,809**
	WC BASIS-TOTAL EXPENDITURES	**$2,430,291**	**$11,799,895**	**$2,326,687**	**$4,973,809**	**$5,689,809**
	WC BASIS-NET ASSET ENDING BAL.	**$10,246,146**	**$456,783**	**$9,548,243**	**$7,657,243**	**$7,664,743**

NOTES

NOTES

STORM DRAINAGE

UTILITY FUNDS

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STORM DRAINAGE UTILITY FUNDS
522, 524 AND 528

FUNCTIONS

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

NOTES

CITY OF DESOTO

STORM DRAINAGE UTILITY FUND

522

DETAILS

OBJT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	WC CARRYOVER BALANCE-BEGINNING	**$960,413**	**$820,867**	**$820,867**	**$849,139**	**$1,218,237**
	REVENUES					
45460	DRAINAGE CHARGE	$1,483,893	$1,491,150	$1,491,150	$1,491,150	$1,491,150
46060	INTEREST REVENUE	$1,245	$1,000	$1,000	$1,000	$1,000
	TOTAL REVENUES	**$1,485,138**	**$1,492,150**	**$1,492,150**	**$1,492,150**	**$1,492,150**
	TOTAL AVAILABLE RESOURCES	**$2,445,551**	**$2,313,017**	**$2,313,017**	**$2,341,289**	**$2,710,387**
	USES OF FUNDS					
51020	GROUP INSURANCE-EMPLOYER	$31,396	$46,890	$46,890	$51,632	$53,230
51050	FICA EXP.-EMPLOYER	$15,752	$16,748	$16,748	$16,588	$16,767
51080	WORKER'S COMPENSATION	$4,861	$4,064	$4,064	$2,544	$2,574
51110	TMRS-EMPLOYER	$25,479	$23,968	$23,968	$22,500	$22,486
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$7,800	$0	$0	$0
51290	PIP INCENTIVE PROGRAM	$1,500	$1,500	$1,500	$1,500	$1,500
51470	SALARIES	$210,426	$208,627	$208,627	$206,644	$208,713
51530	SALARIES OVERTIME	$4,927	$6,061	$6,061	$6,061	$6,061
51590	CERTIFICATION PAY	$900	$900	$900	$900	$900
51650	LONGEVITY PAY	$1,537	$1,764	$1,764	$1,640	$1,928
	PERSONNEL	**$296,779**	**$318,322**	**$310,522**	**$310,009**	**$314,159**
53040	OTHER EQUIPMENT	$0	$0	$0	$0	$0
53340	OFFICE SUPPLIES/EQUIPMENT	$3,337	$4,500	$6,000	$6,000	$6,000
53680	VEHICLE FUEL	$3,781	$5,000	$5,000	$5,000	$5,000
	SUPPLIES	**$7,118**	**$9,500**	**$11,000**	**$11,000**	**$11,000**
52310	ADMIN COST REIMB TO 101 GEN FD	$102,673	$102,673	$102,673	$102,673	$102,673
54050	REPAIR & MAINTENANCE	$13,806	$40,000	$50,000	$50,000	$50,000
55090	PROFESSIONAL SERVICES	$28,410	$30,000	$20,000	$20,000	$20,000
55125	PRINTING & BINDING	$0	$500	$500	$500	$500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$315	$500	$500	$500	$500
55235	TRAINING AND TRAVEL EXPENSES	$20	$5,500	$4,000	$4,000	$4,000
55415	OTHER CONTRACTUAL SERVICES	$0	$0	$0	$33,499	$33,499
	SERVICES AND PROFESSIONAL FEES	**$145,224**	**$179,173**	**$177,673**	**$211,172**	**$211,172**
58160	CAPITAL OUTLAY	($10,643)	$0	$0	$0	$0
	CAPITAL OUTLAY	**($10,643)**	**$0**	**$0**	**$0**	**$0**
50775	PAYING/ESCROW AGENT EXPENSES	$0	$350	$350	$350	$350
	DEBT SERVICE	**$0**	**$350**	**$350**	**$350**	**$350**
59524	TRANS TO 524-DRAIN EQUIP. REPL	$0	$0	$0	$26,000	$55,000
59528	TRANS TO 528-DRAINAGE CAPITAL	$1,186,207	$1,100,564	$964,333	$564,521	$1,227,569
	TRANSFERS TO OTHER FUNDS	**$1,186,207**	**$1,100,564**	**$964,333**	**$590,521**	**$1,282,569**
	STORM DRAINAGE UTILITY FUND	**$1,624,684**	**$1,607,909**	**$1,463,878**	**$1,123,052**	**$1,819,250**
	WORKING CAPITAL-ENDING	**$820,867**	**$705,108**	**$849,139**	**$1,218,237**	**$891,137**
	Reserve Requirements	$100,000	$150,000	$150,000	$175,000	$200,000
	Amount over/(under) Reserve Requirement	$720,867	$555,108	$699,139	$1,043,237	$691,137

Notes: **4 person crew from Streets Division in General Fund moved in FY 2011. Also includes 1 Engineer.**
Revenues based on $6 Residential customers and $24 for Commercial customers

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND	**DEVELOPMENT SERVICES**	**ENGINEERING SERVICES**
522	**3**	**10**

DETAILS

OBJT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	USES OF FUNDS					
51020	GROUP INSURANCE-EMPLOYER	$5,097	$9,414	$9,414	$10,365	$10,685
51050	FICA EXP.-EMPLOYER	$5,198	$5,212	$5,212	$5,267	$5,323
51080	WORKER'S COMPENSATION	$794	$170	$170	$110	$111
51110	TMRS-EMPLOYER	$8,156	$7,661	$7,661	$7,336	$7,326
51470	SALARIES	$72,194	$66,849	$66,849	$67,517	$68,193
51590	CERTIFICATION PAY	$900	$900	$900	$900	$900
51650	LONGEVITY PAY	$340	$384	$384	$432	$480
	PERSONNEL	**$92,679**	**$90,590**	**$90,590**	**$91,927**	**$93,018**
53340	OFFICE SUPPLIES/EQUIPMENT	$3,337	$4,500	$6,000	$6,000	$6,000
	SUPPLIES	**$3,337**	**$4,500**	**$6,000**	**$6,000**	**$6,000**
54050	REPAIR & MAINTENANCE	$13,806	$40,000	$50,000	$50,000	$50,000
55090	PROFESSIONAL SERVICES	$28,410	$30,000	$20,000	$20,000	$20,000
55125	PRINTING & BINDING	$0	$500	$500	$500	$500
55230	MEMBERSHIPS & SUBSCRIPTIONS	$315	$500	$500	$500	$500
55235	TRAINING AND TRAVEL EXPENSES	$20	$5,500	$4,000	$4,000	$4,000
	SERVICES AND PROFESSIONAL FEES	**$42,551**	**$76,500**	**$75,000**	**$75,000**	**$75,000**
59528	TRANS TO 528-DRAINAGE CAPITAL	$1,175,564	$1,100,564	$964,333	$564,521	$1,227,569
	TRANSFERS & OTHER	**$1,175,564**	**$1,100,564**	**$964,333**	**$564,521**	**$1,227,569**
	ENGINEERING SERVICES	**$1,314,130**	**$1,272,154**	**$1,135,923**	**$737,448**	**$1,401,587**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	522	STORM DRAINAGE UTILITY FUND
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	10	ENGINEERING SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,365.00		
51050	E	FICA EXP.-EMPLOYER	$ 5,267.00		
51080	E	WORKER'S COMPENSATION	$ 110.00		
51110	E	TMRS-EMPLOYER	$ 7,336.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51470	E	SALARIES	$ 67,517.00		
51590	E	CERTIFICATION PAY	$ 900.00		
51650	E	LONGEVITY PAY	$ 432.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 6,000.00		Supplies for office staff.
54050	E	REPAIR & MAINTENANCE	$ 50,000.00		Major Storm Drainage Repair & Maintenance (Emergency Events); 50% to Annual Concrete Contract
55090	E	PROFESSIONAL SERVICES	$ 20,000.00		Detention Pond Review $5000; Regional Stormwater Program $4000; Misc. 3rd Party Drainage Review - (LOMR/CLOMR) $5000; Regional Public Works Program $6000
55125	E	PRINTING & BINDING	$ 500.00		Printing of professional documents.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 500.00		Yearly memberships to professional organizations and subscriptions purchases.
55235	E	TRAINING AND TRAVEL EXPENSES	$ 4,000.00		Training for Drainage Engineer
59528	E	TRANS TO 528-DRAINAGE CAPITAL	$ 564,521.00		Misc Drainage Projects identified CIP plan.
Totals			$ 737,448.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND	**DEVELOPMENT SERVICES**	**MAINTENANCE**
522	**3**	**20**

DETAILS

OBJT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	USES OF FUNDS					
51020	GROUP INSURANCE-EMPLOYER	$26,299	$37,476	$37,476	$41,267	$42,545
51050	FICA EXP.-EMPLOYER	$10,555	$11,416	$11,416	$11,201	$11,324
51080	WORKER'S COMPENSATION	$4,067	$3,894	$3,894	$2,434	$2,463
51110	TMRS-EMPLOYER	$17,323	$16,097	$16,097	$14,954	$14,950
51530	SALARIES OVERTIME	$4,927	$6,061	$6,061	$6,061	$6,061
51470	SALARIES	$138,232	$141,778	$141,778	$139,127	$140,520
51650	LONGEVITY PAY	$1,197	$1,380	$1,380	$1,208	$1,448
	PERSONNEL	**$202,600**	**$218,102**	**$218,102**	**$216,252**	**$219,311**
53680	VEHICLE FUEL	$3,781	$5,000	$5,000	$5,000	$5,000
	SUPPLIES	**$3,781**	**$5,000**	**$5,000**	**$5,000**	**$5,000**
55415	OTHER CONTRACTUAL SERVICES	$0	$0	$0	$0	$33,499
	SERVICES AND PROFESSIONAL FEES	**$0**	**$0**	**$0**	**$0**	**$33,499**
58160	CAPITAL OUTLAY	($10,643)	$0	$0	$0	$0
	CAPITAL OUTLAY	**($10,643)**	**$0**	**$0**	**$0**	**$0**
59524	TRANS TO 524-DRAIN EQUIP. REPL	$0	$0	$0	$26,000	$55,000
	TRANSFERS & OTHER	**$0**	**$0**	**$0**	**$26,000**	**$55,000**
	MAINTENANCE	**$195,738**	**$223,102**	**$223,102**	$280,751	**$312,810**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	522	STORM DRAINAGE UTILITY FUND
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	20	MAINTENANCE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 41,267.00		
51050	E	FICA EXP.-EMPLOYER	$ 11,201.00		
51080	E	WORKER'S COMPENSATION	$ 2,434.00		
51110	E	TMRS-EMPLOYER	$ 14,954.00		
51470	E	SALARIES	$ 139,127.00		
51530	E	SALARIES OVERTIME	$ 6,061.00		
51650	E	LONGEVITY PAY	$ 1,208.00		
53680	E	VEHICLE FUEL	$ 5,000.00		Fuel for vehicles.
55415	E	OTHER CONTRACTUAL SERVICES	$ 33,499.00		Professional contracted services.
59524	E	TRANS TO 524-DRAIN EQUIP. REPL	$ 26,000.00		SUV for Engineering.
Totals			$ 280,751.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND	**NON DEPARTMENTAL**	**SPECIAL ITEMS**
522	**99**	**1**

DETAILS

OBJT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	USES OF FUNDS					
51050	FICA EXP.-EMPLOYER	$0	$120	$120	$120	$120
51110	TMRS-EMPLOYER	$0	$210	$210	$210	$210
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$7,800	$0	$0	$0
51290	PIP INCENTIVE PROGRAM	$1,500	$1,500	$1,500	$1,500	$1,500
	PERSONNEL	**$1,500**	**$9,630**	**$1,830**	**$1,830**	**$1,830**
50775	PAYING/ESCROW AGENT EXPENSES	$0	$350	$350	$350	$350
50885	ARBITRAGE CALCULATION EXP.	$0	$0	$0	$0	$0
	DEBT SERVICE	**$0**	**$350**	**$350**	**$350**	**$350**
52310	ADMIN COST REIMB TO 101 GEN FD	$102,673	$102,673	$102,673	$102,673	$102,673
59528	TRANS TO 528-DRAINAGE CAPITAL	$10,643	$0	$0	$0	$0
	TRANSFERS & OTHER	**$113,316**	**$102,673**	**$102,673**	**$102,673**	**$102,673**
	SPECIAL ITEMS	**$114,816**	**$112,653**	**$104,853**	**$104,853**	**$104,853**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	522	STORM DRAINAGE UTILITY FUND
DEPT	99	NON DEPARTMENTAL
PROGRAM	1	SPECIAL ITEMS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
50160	E	BOND PRINCIPAL PAYMENT	$ -		
50520	E	BOND INTEREST EXPENSE	$ -		
50775	E	PAYING/ESCROW AGENT EXPENSES	$ 350.00		
51050	E	FICA EXP.-EMPLOYER	$ 120.00		
51110	E	TMRS-EMPLOYER	$ 210.00		
51140	E	SALARY & BENEFIT ADJUSTMENTS	$ -		
51290	E	PIP INCENTIVE PROGRAM	$ 1,500.00		
52310	E	ADMIN COST REIMB TO 101 GEN FD	$ 102,673.00		
Totals			**$ 104,853.00**		

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CITY OF DESOTO

FUND

DRAINAGE EQUIP REPLACE FUND

524

DETAILS

OBJT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	WORKING CAPITAL-BEGINNING BAL.	**$0**	**$0**	**$0**	**$0**	**$0**
	REVENUES					
47522	TRANS FROM 522-STORM DRAINAGE	$0	$0	$0	$26,000	$55,000
	TOTAL REVENUES	**$0**	**$0**	**$0**	**$26,000**	**$55,000**
	TOTAL AVAILABLE RESOURCES	**$0**	**$0**	**$0**	**$26,000**	**$55,000**
	USES OF FUNDS					
58015	CAPITALIZED MOTOR VEHICLES	$0	$0	$0	$26,000	$55,000
	CAPITAL OUTLAY	**$0**	**$0**	**$0**	**$26,000**	**$55,000**
	DRAINAGE EQUIP REPLACE FUND	**$0**	**$0**	**$0**	**$26,000**	**$55,000**
	NET ASSETS BALANCE-ENDING	**$0**	**$0**	**$0**	**$0**	**$0**

CITY OF DESOTO

FUND

DRAINAGE IMPROVEMENTS FUND

528

DETAILS

OBJT CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	WC CARRYOVER BEG. BALANCE	**$891,500**	**$820,877**	**$820,877**	**$959,608**	**$962,107**
	REVENUES					
46060	INTEREST REVENUE	$3,255	$2,500	$2,500	$2,500	$2,500
47522	TRANS FROM 522 DRAINAGE FUND	$1,186,207	$1,100,564	$1,100,564	$564,521	$1,227,569
	TOTAL REVENUES	**$1,189,462**	**$1,103,064**	**$1,103,064**	**$567,021**	**$1,230,069**
	TOTAL AVAILABLE RESOURCES	**$2,080,962**	**$1,923,941**	**$1,923,941**	**$1,526,629**	**$2,192,176**
	USES OF FUNDS					
53780	MAINTENANCE SUPPLIES	$15,085	$0	$0	$0	$0
	SUPPLIES	**$15,085**	**$0**	**$0**	**$0**	**$0**
54050	REPAIR & MAINTENANCE	$349,441	$0	$0	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$349,441**	**$0**	**$0**	**$0**	**$0**
58320	CAPITALIZED MACH. & EQUIP.	$10,643	$0	$0	$0	$0
58670	DRAINAGE IMPROVEMENTS	$262,941	$1,095,766	$357,000	$125,000	$800,000
	CAPITAL OUTLAY	**$273,584**	**$1,095,766**	**$357,000**	**$125,000**	**$800,000**
50160	BOND PRINCIPAL PAYMENT	$0	$512,336	$512,336	$312,574	$312,866
50520	BOND INTEREST EXPENSE	$124,473	$94,997	$94,997	$126,948	$114,703
50775	PAYING/ESCROW AGENT EXPENSES	$306	$0	$0	$0	$0
50885	ARBITRAGE CALCULATION EXP.	$0	$0	$0	$0	$0
21440	BOND PRINCIPAL PAYABLE-CURRENT	$497,196	$0	$0	$0	$0
	DEBT SERVICE	**$621,975**	**$607,333**	**$607,333**	**$439,522**	**$427,569**
	WC BASIS-TOTAL EXPENDITURES	**$1,260,085**	**$1,703,099**	**$964,333**	**$564,522**	**$1,227,569**
	WC BASIS-NET ASSETS ENDING BAL.	**$820,877**	**$220,841**	**$959,608**	**$962,107**	**$964,607**

SANITATION

ENTERPRISE FUNDS

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SANITATION ENTERPRISE FUNDS
552 AND 553

FUNCTIONS

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

CITY OF DESOTO

SANITATION ENTERPRISE FUND
552

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	WORKING CAPITAL BALANCE-BEGINNING	**$1,508,128**	**$1,736,538**	**$1,736,538**	**$1,929,858**	**$2,051,788**
	REVENUE					
44250	SANITATION TAX RETAINAGE	$45,093	$0	$0	$0	$0
45480	SANITATION FEES	$3,218,886	$3,315,600	$3,348,000	$3,402,000	$3,423,600
45481	COMMERCIAL SANITATION REVENUE	$658,274	$635,000	$650,000	$650,000	$650,000
45482	RESIDENTIAL- 96 GAL CART REV	$2,599	$1,800	$1,800	$2,400	$2,400
46060	INTEREST REVENUE	$4,123	$3,000	$3,000	$4,000	$4,000
49122	HH WASTE REVENUE	$30,000	$30,000	$30,000	$30,000	$30,000
	TOTAL REVENUES	**$3,958,974**	**$3,985,400**	**$4,032,800**	**$4,088,400**	**$4,110,000**
	TOTAL AVAILABLE RESOURCES	**$5,467,102**	**$5,721,938**	**$5,769,338**	**$6,018,258**	**$6,161,788**
	APPROPRIATIONS					
51020	GROUP INSURANCE-EMPLOYER	$32,788	$46,825	$46,825	$51,580	$53,177
51050	FICA EXP.-EMPLOYER	$10,318	$13,297	$13,297	$13,819	$13,968
51080	WORKER'S COMPENSATION	$2,767	$2,460	$2,460	$1,621	$1,638
51110	TMRS-EMPLOYER	$17,661	$19,542	$19,542	$19,284	$19,266
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$9,937	$0	$0	$0
51290	PIP INCENTIVE PROGRAM	$1,500	$1,500	$1,500	$1,500	$1,500
51470	SALARIES	$138,019	$166,221	$166,221	$172,006	$173,726
51530	SALARIES OVERTIME	$1,945	$1,011	$1,011	$1,011	$1,011
51590	CERTIFICATION PAY	$0	$0	$900	$900	$900
51650	LONGEVITY PAY	$1,560	$1,560	$1,560	$1,724	$1,916
	PERSONNEL	**$206,559**	**$262,353**	**$253,316**	**$263,445**	**$267,102**
53040	OTHER EQUIPMENT	$5,179	$4,800	$4,800	$4,800	$4,800
53340	OFFICE SUPPLIES/EQUIPMENT	$0	$275	$275	$275	$275
53360	CHEMICALS, MEDICINE & LAB SUP	$5,681	$6,000	$6,000	$6,000	$6,000
53380	MISCELLANEOUS SUPPLIES	$597	$300	$300	$300	$300
53640	CLOTHING	$2,191	$2,850	$3,200	$3,200	$3,200
53680	VEHICLE FUEL	$3,244	$3,500	$3,500	$3,500	$3,500
53720	FUEL-SWEEPER	$19,705	$19,000	$16,000	$16,000	$19,500
	SUPPLIES	**$36,597**	**$36,725**	**$34,075**	**$34,075**	**$37,575**
52150	ADD'L SALES TAX EXPENSE	($1,270)	$0	$0	$0	$0
52310	ADMIN COST REIMB TO 101 GEN FD	$500,000	$500,000	$500,000	$500,000	$500,000
54050	REPAIR & MAINTENANCE	$9,958	$11,200	$11,200	$11,200	$11,200
54395	LANDSCAPING	$93,022	$95,500	$95,500	$95,500	$95,500
54635	REPAIR & MAINT-SWEEPER	$9,462	$18,000	$15,000	$18,000	$18,000
55090	PROFESSIONAL SERVICES	$28,292	$43,000	$38,500	$43,000	$43,000
55155	RESIDENTIAL COLLECTION FEES	$2,048,346	$2,099,880	$2,105,520	$2,141,000	$2,176,515
55160	RESIDENTIAL DISPOSAL FEES	$334,433	$295,800	$289,000	$345,000	$355,350
55165	COMMERCIAL DISPOSAL FEES	$384,232	$397,800	$400,000	$412,000	$424,360
55415	OTHER CONTRACTUAL SERVICES	$12,372	$12,119	$12,119	$18,000	$18,000
56450	TELEPHONE SERVICE	$470	$800	$450	$450	$450
	SERVICES & PROFESSIONAL FEES	**$3,419,317**	**$3,474,099**	**$3,467,289**	**$3,584,150**	**$3,642,375**

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
58390	DEPRECIATION EXPENSE	$64,043	$0	$0	$0	$0
	CAPITAL OUTLAY	**$13,092**	**$0**	**$0**	**$0**	**$0**
59553	TRANS TO 553-SANIT EQUIP REPL	$55,000	$84,800	$84,800	$84,800	$50,000
	TRANSFERS & OTHER	**$55,000**	**$84,800**	**$84,800**	**$84,800**	**$50,000**
	SANITATION ENTERPRISE FUND	**$3,730,564**	**$3,857,977**	**$3,839,480**	**$3,966,470**	**$3,997,052**
	WORKING CAPITAL-ENDING	**$1,736,538**	**$1,863,961**	**$1,929,858**	**$2,051,788**	**$2,164,736**

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

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**GENERAL ADMINISTRATION**	**ENVIRONMENTAL HEALTH/ACTION**
552	1	14

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	APPROPRIATIONS					
55090	PROFESSIONAL SERVICES	$20,867	$28,000	$23,500	$28,000	$28,000
	SERVICES & PROFESSIONAL FEES	**$20,867**	**$28,000**	**$23,500**	**$28,000**	**$28,000**
	SANITATION ENTERPRISE FUND	**$20,867**	**$28,000**	**$23,500**	**$28,000**	**$28,000**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	552	SANITATION ENTERPRISE FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	14	ENVIRONMENTAL HEALTH/ACTION CT

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55090	E	PROFESSIONAL SERVICES	$ 28,000.00		Disposal cost of household hazardous waste with Dallas County program
Totals			$ 28,000.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**DEVELOPMENT SERVICES**	**STREET MAINTENANCE**
552	3	20

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	APPROPRIATIONS					
51020	GROUP INSURANCE-EMPLOYER	$5,078	$9,386	$9,386	$10,337	$10,657
51050	FICA EXP.-EMPLOYER	$3,312	$3,418	$3,418	$3,450	$3,484
51080	WORKER'S COMPENSATION	$1,277	$1,166	$1,166	$762	$770
51110	TMRS-EMPLOYER	$5,388	$5,023	$5,023	$4,806	$4,796
51470	SALARIES	$42,752	$43,422	$43,422	$43,855	$44,294
51530	SALARIES OVERTIME	$191	$0	$0	$0	$0
51650	LONGEVITY PAY	$1,200	$1,248	$1,248	$1,248	$1,248
	PERSONNEL	**$59,198**	**$63,663**	**$63,663**	**$64,458**	**$65,249**
53720	FUEL-SWEEPER	$19,705	$19,000	$16,000	$16,000	$19,500
	SUPPLIES	**$19,705**	**$19,000**	**$16,000**	**$16,000**	**$19,500**
54635	REPAIR & MAINT-SWEEPER	$9,462	$18,000	$15,000	$18,000	$18,000
	SERVICES & PROFESSIONAL FEES	**$9,462**	**$18,000**	**$15,000**	**$18,000**	**$18,000**
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$0	$0
59553	TRANS TO 553-SANIT EQUIP REPL	$55,000	$84,800	$84,800	$84,800	$50,000
	TRANSFERS & OTHER	**$55,000**	**$84,800**	**$84,800**	**$84,800**	**$50,000**
	SANITATION ENTERPRISE FUND	**$143,365**	**$185,463**	**$179,463**	**$183,258**	**$152,749**

Highlights 2016:

Increase in transfer to 553-for future purchase rather than financing of a new street sweeper.

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	552	SANITATION ENTERPRISE FUND
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	20	STREET MAINTENANCE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,337.00		
51050	E	FICA EXP.-EMPLOYER	$ 3,450.00		
51080	E	WORKER'S COMPENSATION	$ 762.00		
51110	E	TMRS-EMPLOYER	$ 4,806.00		
51470	E	SALARIES	$ 43,855.00		
51650	E	LONGEVITY PAY	$ 1,248.00		
53720	E	FUEL-SWEEPER	$ 16,000.00		Based on the fuel pricing and operational history in FY 2015.
54635	E	REPAIR & MAINT-SWEEPER	$ 18,000.00		Quarterly maintenance and equipment (brooms) for sweeper. Street sweeper no longer under warranty.
59553	E	TRANS TO 553-SANIT EQUIP REPL	$ 84,800.00	Street Sweeper	Street sweeper lease payment of $34,800 and a future equipment amount of $50,000. This is in an effort to no longer finance equipment.
Totals			$ 183,258.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	PARKS & LEISURE SERVICES	PARK MAINTENANCE
552	5	20

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	APPROPRIATIONS					
51020	GROUP INSURANCE-EMPLOYER	$27,710	$37,439	$37,439	$41,243	$42,520
51050	FICA EXP.-EMPLOYER	$7,006	$9,496	$9,496	$9,986	$10,101
51080	WORKER'S COMPENSATION	$1,490	$1,294	$1,294	$859	$868
51110	TMRS-EMPLOYER	$12,274	$13,843	$13,843	$13,802	$13,794
51470	SALARIES	$95,267	$122,799	$122,799	$128,151	$129,432
51530	SALARIES OVERTIME	$1,754	$1,011	$1,011	$1,011	$1,011
51590	CERTIFICATION PAY	$0	$0	$900	$900	$900
51650	LONGEVITY PAY	$396	$312	$312	$476	$668
	PERSONNEL	**$145,897**	**$186,194**	**$187,094**	**$196,428**	**$199,294**
53040	OTHER EQUIPMENT	$5,179	$4,800	$4,800	$4,800	$4,800
53340	OFFICE SUPPLIES/EQUIPMENT	$0	$275	$275	$275	$275
53360	CHEMICALS, MEDICINE & LAB SUP	$5,681	$6,000	$6,000	$6,000	$6,000
53380	MISCELLANEOUS SUPPLIES	$597	$300	$300	$300	$300
53640	CLOTHING	$2,191	$2,850	$3,200	$3,200	$3,200
53680	VEHICLE FUEL	$3,244	$3,500	$3,500	$3,500	$3,500
	SUPPLIES	**$16,892**	**$17,725**	**$18,075**	**$18,075**	**$18,075**
54050	REPAIR & MAINTENANCE	$9,958	$11,200	$11,200	$11,200	$11,200
54395	LANDSCAPING	$93,022	$95,500	$95,500	$95,500	$95,500
55090	PROFESSIONAL SERVICES	$3,411	$7,500	$7,500	$7,500	$7,500
55415	OTHER CONTRACTUAL SERVICES	$12,372	$12,119	$12,119	$18,000	$18,000
56450	TELEPHONE SERVICE	$470	$800	$450	$450	$450
	SERVICES & PROFESSIONAL FEES	**$119,234**	**$127,119**	**$126,769**	**$132,650**	**$132,650**
	SANITATION ENTERPRISE FUND	**$282,023**	**$331,038**	**$331,938**	**$347,153**	**$350,019**

Highlights 2016:

Increase in other contractual services for licensed plumber required by change in law.

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	552	SANITATION ENTERPRISE FUND
DEPT	5	PARKS & LEISURE SERVICES
PROGRAM	20	PARK MAINTENANCE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 41,243.00		
51050	E	FICA EXP.-EMPLOYER	$ 9,986.00		
51080	E	WORKER'S COMPENSATION	$ 859.00		
51110	E	TMRS-EMPLOYER	$ 13,802.00		
51470	E	SALARIES	$ 128,151.00		
51530	E	SALARIES OVERTIME	$ 1,011.00		
51590	E	CERTIFICATION PAY	$ 900.00		
51650	E	LONGEVITY PAY	$ 476.00		
53040	E	OTHER EQUIPMENT	$ 4,800.00		Weed eaters, trimmers, push mowers, etc. This line item also covers the accessories for the equipment (i.e. 2-cycle oil, chains, belts, and string) and the maintenance/repair (i.e. blade sharpening, spark plug replacement, etc.)
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 275.00		Supplies for staff
53360	E	CHEMICALS, MEDICINE & LAB SUP	$ 6,000.00		Trash bags, insecticides, and pesticides are the essential items for this line item. Other items may include bug repellent, sunscreen, medication ointment/spray for poison ivy, oak, shumac, and others.
53380	E	MISCELLANEOUS SUPPLIES	$ 300.00		Items such as refreshments for meetings or employee appreciation.
53640	E	CLOTHING	$ 3,200.00		Uniforms, cleanings, and work boots.
53680	E	VEHICLE FUEL	$ 3,500.00		Fuel for vehicles.
54050	E	REPAIR & MAINTENANCE	$ 11,200.00		Landscape and irrigation material are the two main items. Repairs on irrigation and seasonal landscape updates are the main areas of focus for this line item. Some repairs and upkeep for police and fire is also a part of this line item.
54395	E	LANDSCAPING	$ 95,500.00		Landscape Contract for Medians
55090	E	PROFESSIONAL SERVICES	$ 7,500.00	Keep DeSoto	This line item is the annual budget for Keep DeSoto Beautiful.
55415	E	OTHER CONTRACTUAL SERVICES	$ 18,000.00	Mowing Contract and Others	Landscape beds will require contractor assistance to maintain and re-develop in distrubed areas. Also, TNRCC has changed some governing laws on irrigation and backflow testing that will require licensced plumbers to inspect, monitor and repair.
56450	E	TELEPHONE SERVICE	$ 450.00		Cell Phone (1)
Totals			347,153.00		

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**NON-DEPARTMENTAL**	**NON-DEPARTMENTAL**
552	**98 - 99**	1

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	APPROPRIATIONS					
51050	FICA EXP.-EMPLOYER	$0	$383	$383	$383	$383
51110	TMRS-EMPLOYER	$0	$676	$676	$676	$676
51140	SALARY & BENEFIT ADJUSTMENTS	$0	$9,937	$0	$0	$0
51290	PIP INCENTIVE PROGRAM	$1,500	$1,500	$1,500	$1,500	$1,500
51650	LONGEVITY PAY	($36)	$0	$0	$0	$0
	PERSONNEL	**$1,464**	**$12,496**	**$2,559**	**$2,559**	**$2,559**
52150	ADD'L SALES TAX EXPENSE	($1,270)	$0	$0	$0	$0
52310	ADMIN COST REIMB TO 101 GEN FD	$500,000	$500,000	$500,000	$500,000	$500,000
55155	RESIDENTIAL COLLECTION FEES	$2,048,346	$2,099,880	$2,105,520	$2,141,000	$2,176,515
55160	RESIDENTIAL DISPOSAL FEES	$334,433	$295,800	$289,000	$345,000	$355,350
55165	COMMERCIAL DISPOSAL FEES	$384,232	$397,800	$400,000	$412,000	$424,360
	SERVICES & PROFESSIONAL FEES	**$3,265,741**	**$3,293,480**	**$3,294,520**	**$3,398,000**	**$3,456,225**
58390	DEPRECIATION EXPENSE	$64,043	$0	$0	$0	$0
	CAPITAL OUTLAY	**$13,092**	**$0**	**$0**	**$0**	**$0**
	SANITATION ENTERPRISE FUND	**$3,280,296**	**$3,305,976**	**$3,297,079**	**$3,400,559**	**$3,458,784**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	552	SANITATION ENTERPRISE FUND
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	NON-DEPARTMENTAL

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ 383.00		
51110	E	TMRS-EMPLOYER	$ 676.00		
51290	E	PIP INCENTIVE PROGRAM	$ 1,500.00		
52310	E	ADMIN COST REIMB TO 101 GEN FD	$ 500,000.00		
55155	E	RESIDENTIAL COLLECTION FEES	$ 2,141,000.00		The residential collection fee is figured off a housecount of 15,750. The residential collection rate will remain at $11.32 in FY 2016. per TH 7.8.15
55160	E	RESIDENTIAL DISPOSAL FEES	$ 345,000.00		Based on a CPI increase of 3.0%.
55165	E	COMMERCIAL DISPOSAL FEES	$ 412,000.00		Commercial Disposal Fee estimated on the disposal rate from Waste Management based on the CPI index of 3.0%.
Totals			$ 3,400,559.00		

NOTES

CITY OF DESOTO

SANITATION EQUIP REPLACE FUND
553
DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31380	**WORKING CAPITAL BALANCE-BEGINNING**	**$71,707**	**$6,593**	**$6,593**	**$6,593**	**$106,593**
	REVENUE					
46060	INTEREST REVENUE	$46	$0	$0	$0	$0
47552	TRANS FROM 552 SANITATION FUND	$55,000	$84,800	$84,800	$84,800	$50,000
	TOTAL REVENUES	**$55,046**	**$84,800**	**$84,800**	**$84,800**	**$50,000**
	TOTAL AVAILABLE RESOURCES	**$126,753**	**$91,393**	**$91,393**	**$141,393**	**$156,593**
	APPROPRIATIONS					
53040	OTHER EQUIPMENT	$0	$50,000	$0	$0	$0
	SUPPLIES	**$0**	**$50,000**	**$0**	**$0**	**$0**
58015	CAPITALIZED MOTOR VEHICLES	$120,160	$0	$0	$0	$150,000
	CAPITAL OUTLAY	**$120,160**	**$0**	**$0**	**$0**	**$150,000**
50110	LEASE PRINCIPAL PAYMENTS	$0	$34,800	$34,800	$34,800	$0
	DEBT SERVICE	**$0**	**$34,800**	**$34,800**	**$34,800**	**$0**
	SANITATION EQUIP REPLACE FUND	**$120,160**	**$84,800**	**$34,800**	**$34,800**	**$150,000**
	WORKING CAPITAL-ENDING	**$6,593**	**$6,593**	**$56,593**	**$106,593**	**$6,593**

NOTES

HOTEL OCCUPANCY FUND

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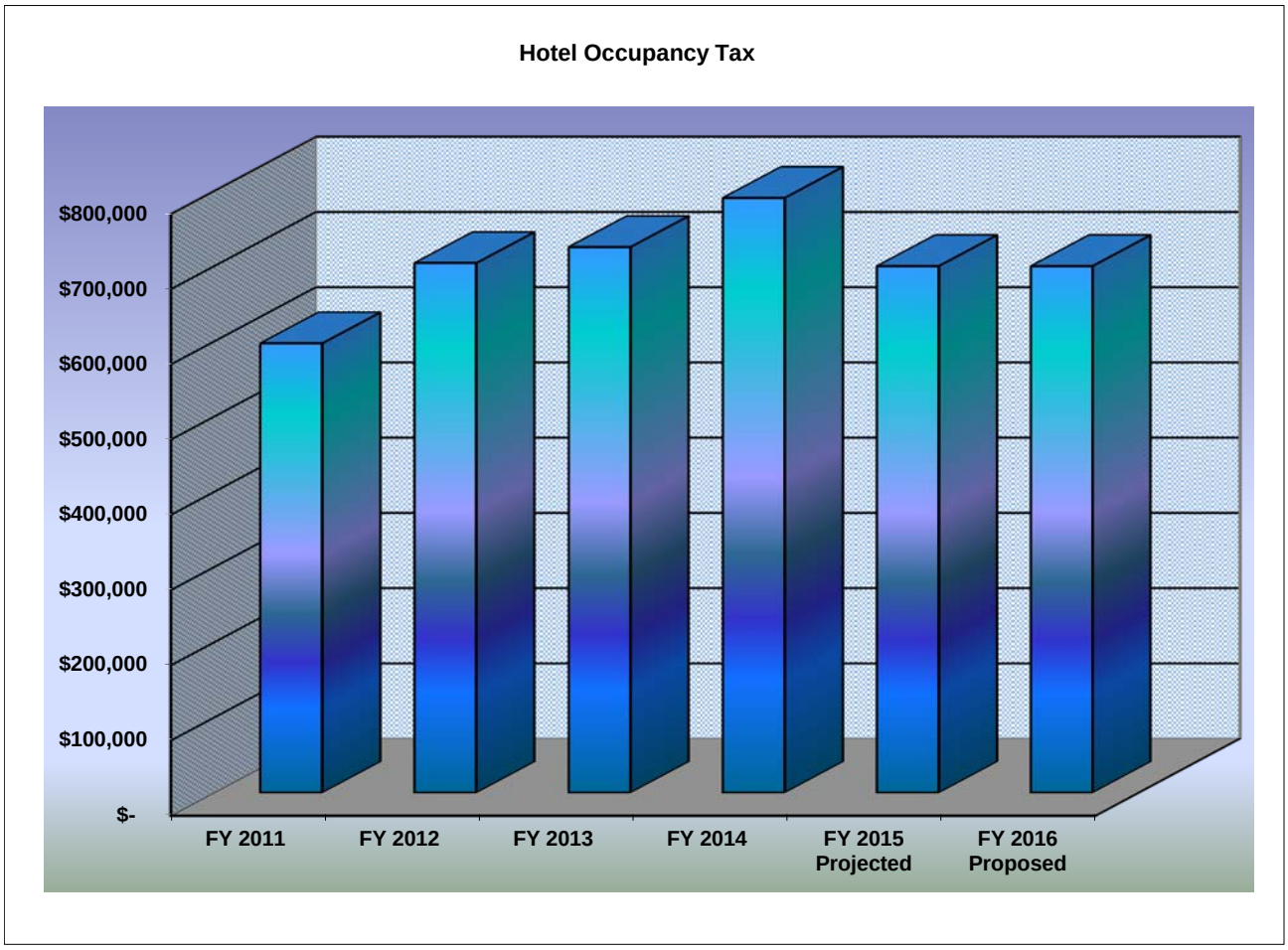
HOTEL OCCUPANCY FUND-221

HOTEL OCCUPANCY FUND
221 FUNCTIONS

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



Fiscal Year	Hotel Tax
FY 2011	$597,292
FY 2012	$704,045
FY 2013	$725,382
FY 2014	$790,657
FY 2015 Projected	$700,000
FY 2016 Proposed	$700,000

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

The FY 2013 & 2014 increases reflect a collection of past due taxes.

CITY OF DESOTO

FUND

221

HOTEL OCCUPANCY TAX FUND

DETAILS

OBJ CODE	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$800,579**	**$1,034,694**	**$1,034,694**	**$1,094,427**	**$1,078,835**
	REVENUES					
42710	HOTEL/MOTEL TAX	$790,657	$580,000	$700,000	$700,000	$725,000
45670	THEATER REVENUES	$1,825	$0	$1,500	$1,200	$1,200
45675	DAC SPECIAL EVENTS REVENUE	$3,828	$0	$5,800	$3,500	$3,500
46060	INTEREST REVENUE	$1,772	$600	$1,200	$1,500	$1,500
	TOTAL REVENUE	**$799,083**	**$580,600**	**$708,500**	**$706,200**	**$731,200**
	TOTAL AVAILABLE RESOURCES	**$1,599,662**	**$1,615,294**	**$1,743,194**	**$1,800,627**	**$1,810,035**
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$0	$328	$328	$328	$328
51080	WORKER'S COMPENSATION	$0	$7	$7	$7	$7
51530	SALARIES OVERTIME	$0	$0	$4,288	$4,288	$4,288
	PERSONNEL	**$0**	**$335**	**$4,623**	**$4,623**	**$4,623**
53040	OTHER EQUIPMENT	$3,730	$0	$0	$0	$0
	SUPPLIES	**$3,730**	**$0**	**$0**	**$0**	**$0**
54050	REPAIR & MAINTENANCE	$5,167	$10,000	$10,000	$20,000	$20,000
54350	ATHLETIC FIELD MAINTENANCE	$27,253	$29,288	$25,000	$25,000	$25,000
54380	NANCE FARM MAINTENANCE	$12,949	$15,000	$50,000	$15,000	$15,000
55090	PROFESSIONAL SERVICES	$6,363	$10,000	$10,000	$10,000	$10,000
55120	ADVERTISING	$178	$0	$0	$0	$0
55135	BILLBOARDS	$20,266	$20,000	$20,000	$20,000	$20,000
55170	RENTAL-BLDG LAND & SPACE	$8,000	$8,000	$8,000	$8,000	$8,000
55205	CHAMBER EXPENDITURES	$155,999	$158,937	$158,937	$168,385	$165,000
55210	ARTS GRANTS	$81,955	$82,800	$82,800	$82,800	$82,800
55455	HOTEL EVENTS EXPENSE	$59,072	$70,000	$70,000	$70,000	$70,000
55460	TOURISM & BRAND EXPENSES	$19,012	$65,000	$35,000	$65,000	$65,000
55616	YOUTH TOURNAMENT EXPENSE	$1,414	$12,377	$12,377	$22,377	$22,377
55630	SPORTS INITIATIVE	$12,210	$20,000	$20,000	$20,000	$20,000
57503	SPECIAL EVENTS	$240	$0	$0	$50,000	$50,000
	SERVICES AND PROFESSIONAL FEES	**$410,079**	**$501,402**	**$502,114**	**$576,562**	**$573,177**
59305	TRANS TO 305-DEBT SERVICE	$114,039	$107,030	$107,030	$105,607	$105,607
59486	TRANS TO 486 GF CAPITAL IMPROV	$37,120	$35,000	$35,000	$35,000	$35,000
	TRANSFERS AND OTHER	**$151,159**	**$142,030**	**$142,030**	**$140,607**	**$140,607**
	TOTAL EXPENDITURES	**$564,967**	**$643,767**	**$648,767**	**$721,792**	**$718,407**
	FUND BALANCE-ENDING	**$1,034,694**	**$971,527**	**$1,094,427**	**$1,078,835**	**$1,091,628**
	Reserve Requirement - 25%*Proj. Rev.	$199,771	$145,150	$177,125	$176,550	$182,800
	Amount over/(under) Reserve Requirement	**$834,924**	**$826,377**	**$917,302**	**$902,285**	**$908,828**

NOTES

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	221	HOTEL OCCUPANCY TAX FUND
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	1	ADMINISTRATIVE SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ 328.00		
51080	E	WORKER'S COMPENSATION	$ 7.00		
51530	E	SALARIES OVERTIME	$ 4,288.00		Staff overtime related to tournaments at baseball, football and gymnasium facilities during tournaments
54050	E	REPAIR & MAINTENANCE	$ 20,000.00	Corner Theatre Repair and maintenance	These funds are used for routine repair and maintenance to the Corner Theatre. examples: replacement bulbs for lighting fixtures, replacement of floor lighting, cleaning of auditorium chairs, etc.
54350	E	ATHLETIC FIELD MAINTENANCE	$ 25,000.00		Field maintenance for football and baseball, includes clay, field conditioner, paint, and all other maintenance related to the safety and playability of the fields
54380	E	NANCE FARM MAINTENANCE	$ 15,000.00	Nance Farm Maintenance	Maintenance, lawn care, utilities, and minor restoration of historic Nance Farm; previous years' budgets were $50,000 annually; beginning in FY2016, $15,000 will be used for maintenance of Nance Farm and $35,000 will be transferred from 221-59486-099-001 into the Nance Farm Restoration Project account 486-58160-001-001NFARM.
55090	E	PROFESSIONAL SERVICES	$ 10,000.00	Videotaping Services	Professional services to provide video taping and editing of monthly Mayor's video segments, public service announcements, videos on special events and other video production used to promote Desoto on the City's Government Cable Channel, website, Facebook and Twitter pages. Mid-year, line item was funded at $10,000 per City Council during the Mid-Winter Retreat on 02-07-14. Recommend same amount for FY2016 and FY2017.
55130	E	POSTCARDS	$ -	Marketing expenses for Corner Theatre	
55135	E	BILLBOARDS	$ 20,000.00	Per Council 6/2/11/eja	These funds are used to accomplish regional marketing efforts of the City of Desoto, arts programing in the Corner Theatre and local special events per City Council workplan Goal 11D through an annual contract with Clear Channel Outdoor to run weekly messages on electronic billboard located on Hwy. 67 at Duncanville Road and graphics design for billboards.
55170	E	RENTAL-BLDG LAND & SPACE	$ 8,000.00		Rental of Desoto ISD gyms, and other facilities for tournaments
55205	E	CHAMBER EXPENDITURES	$ 168,385.00	Tourism Marketing	These funds are disbursed to the DeSoto Chamber of Commerce on a quarterly basis to fund regional tourism efforts and to allow the Chamber of Commerce to serve as the City's Visitors Bureau.
55210	E	ARTS GRANTS	$ 82,800.00	Arts Grants-INCREASED PER COUNCIL 6/2/11	$60,000 is designated to be offered as arts grants for 501(c)3 arts organizations who provide arts programming such as visual arts shows, jazz and gospel concerts, and theatrical productions. The $20,000 is used by the DeSoto Arts Commission to present, market and/or support other arts programming for the community including a family movies in the park series, a performance by the Dallas Black Dance Theater, and free outdoor concerts. The $2,800 additional funds provided for rental of a grand piano for concerts in the Corner Theatre.
55455	E	HOTEL EVENTS EXPENSE	$ 70,000.00		This provides $2,500 for each of the seven DeSoto Hotels to cover the cost to be listed on the Lone Star Logos signs located on I-35 for a total of $17,500 and provides funds to be used by each hotel to provide incentives to groups to use their hotels and to provide marketing expenses for hotel personnel to attend trade shows and conventions in the amount of $52500. These funds are disbursed to the hotels based on their percentage of contribution to the Hotel Tax fund and are provided as a reimbursement of actual expenses incurred with the submission of proper documentation of the expenses to City of Desoto.
55460	E	TOURISM & BRAND EXPENSES	$ 65,000.00		
55616	E	YOUTH TOURNAMENT EXPENSE	$ 22,377.00		Expenditures include pre and post tournament meetings with vendors. Evaluations, hospitality and appreciation meetings are scheduled as well.
55630	E	SPORTS INITIATIVE	$ 20,000.00	Sports Marketing Initiatives	These funds are used to allow Park and Recreation staff and hoteliers to attend sports trade shows and conventions with the intention of attracting large sports tournaments to DeSoto.
57503	E	SPECIAL EVENTS	$ 50,000.00		
59305	E	TRANS TO 305-DEBT SERVICE	$ 105,607.00		
59486	E	TRANS TO 486 GF CAPITAL IMPROV	$ 35,000.00	Nance Farm Restoration Project	Line item used for historic restoration of Nance Farm property
Totals			721,792.00		

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DESOTO CHAMBER OF COMMERCE

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TOURISM FUND

DETAILS

OBJ	LINE ITEMS	Actuals FY 2014	Actuals Thru May 2015	Budget FY 2015	Proposed FY 2016	Planning FY 2017
	FUND BALANCE-BEGINNING	**$4,682**	**$29,300**	**$29,300**	**$29,300**	**$19,852**
	REVENUES					
	Passkey - Commission	$0	$0	$0	$0	$0
	HOTEL FUNDS - Marketing/Promo	$93,650	$66,750	$88,937	$86,437	$90,000
	HOTEL FUNDS - CVB Operations	$60,000	$52,500	$70,000	$72,500	$75,000
	TOTAL REVENUE	**$153,650**	**$119,250**	**$158,937**	**$158,937**	**$165,000**
	TOTAL AVAILABLE RESOURCES	**$158,332**	**$148,550**	**$188,237**	**$188,237**	**$184,852**
	EXPENDITURES					
5000	CVB Management Fee/Visitor Center	$60,000	$0	$0	$0	$0
6047	Payroll, Taxes, Insurance	$0	$37,518	$47,500	$50,000	$52,000
6090	Postage, Office Expenses	$0	$8,197	$9,000	$10,000	$10,250
6043, 74	Utilities, Facility Expenses	$0	$8,336	$13,500	$12,500	$12,750
	Total CVB Management / Visitor Center Operations	**$60,000**	**$54,051**	**$70,000**	**$72,500**	**$75,000**
6030	Printed Materials, Signage	$4,998	$6,716	$16,500	$10,000	$10,000
6003	Promotional items	$17,278	$7,040	$7,500	$10,000	$7,500
6004	Printed Advertising	$12,441	$24,778	$15,107	$25,000	$25,000
6007	Electronic Advertising	$10,275	$6,550	$9,570	$12,000	$9,750
6008	Cont. Education/Tourism Support	$75	$2,750	$8,885	$5,500	$5,500
6009	CVB/Tourism Conferences	$0	$5,697	$5,500	$8,885	$8,875
6010	Professional Tourism Memberships	$8,770	$8,997	$9,375	$9,000	$9,375
6011	Evaluation & Reporting	$0	$4,550	$9,000	$9,000	$9,000
6012	Special Markets (BMX)	$15,195	$6,000	$2,500	$0	$0
6013	Audit	$0	$5,000	$5,000	$6,500	$5,000
	Marketing & Promotion Expenditures	**$69,032**	**$78,078**	**$88,937**	**$95,885**	**$90,000**
	TOTAL EXPENDITURES	**$129,032**	**$132,129**	**$158,937**	**$168,385**	**$165,000**
	Passkey - Usage Fee	$0	$0	$0	$0	$0
	FUND BALANCE-ENDING	**$29,300**	**$16,421**	**$29,300**	**$19,852**	**$19,852**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT - FY 2016

DESOTO CHAMBER OF COMMERCE

TOURISM FUND

Account	Acct Type	Description	Budget Request		Detail Description
5000	E	CVB Management Fee/Visitor Center	$ 72,500.00		CVB Management Fee / Visitor Center Operations
6030	E	Printed Distribution Materials	$ 10,000.00		Visitor rack cards/brochures (reunions, BMX, general tourism); Publications
6003	E	Promotional Items - Tourism	$ 10,000.00		CVB/Tourism Promo Items (imprinted "goodies" and bags)
6004	E	Printed Advertising / Campaigns	$ 25,000.00		Texas State Travel Guide Advertising; Sports Facility Guide Advertising; Austin Monthly Ads; Tour Bus Operator Magazine Ad; Graphic Design for Print Ads; Chamber & CVB memberships for BMX and city venues
6007	E	Electronic Advertising-Tourism	$ 12,000.00		Reunion billboards; Texas Travel/TourTexas.com Listing; Website / domains
6040	E	Continuing Education/Tourism Support	$ 5,500.00		Texas Travel Industry Association Summit; Texas Travel Industry Association Travel & Tourism College; Texas Association of CVB's Annual Conference; Conference Travel
6025	E	Leads Conferences	$ 8,885.00		TEAMS Sports Conference; NASC Conference; Expedia Conference
6015	E	Professional Tourism Memberships	$ 9,000.00		Best Southwest Partnership; Texas Hotel & Lodging Association; Texas Association of CVBs; Dallas Fort Worth Area Tourism Council; Dallas CVB; Texas Travel Industry Association
6075	E	ROI Evaluation Tools (Analytics)	$ 9,000.00		
N/A	E	Special Markets			(BMX Marketing now included in "Print Materials" and "Print Advertising"
6075	E	Audit	$ 6,500.00		Annual Financial Review or Audit
			$ 168,385.00		

Hotel Motel Fund Policy & Procedures

Policy:

Hotel/Motel Fund (Fund) revenues will first be used to satisfy standing financial obligations including but not limited to debt service and facilities maintenance as authorized pursuant to Section 351.101 of the Texas Tax Code. The Fund will maintain a fund balance of no less than 25% of projected revenue for the fiscal year. Funds remaining after standing obligations and minimum fund balance requirements have been met may be used for programs and activities that promote tourism in the City of DeSoto.

Reimbursable cash advances from the Fund for special events or other tourism related activities will be structured as a non interest bearing loans from the Fund with repayment due to the Fund date certain.

Procedures for the budget and management of funds available for programs and promotional activities:

1. At the March Budget Work Session, City Staff will provide an estimate of Fund revenues and funds available for programs and promotional activities. Council will allocate an amount of these promotional funds to be used for the promotion of tourism which benefits DeSoto Hotels/Motels.
2. The amount allocated for promotional activities by the Council will be presented to the DeSoto Chamber of Commerce (Chamber) or successor organization that, working with the DeSoto hotel operators, will develop a detailed work plan and budget of projects, events, and other activities which promote Tourism and hotel occupancy. This work plan and budget will be of sufficient detail that discrete elements along with their timing and cost can be clearly identified and anticipated outcomes measured.
3. The Chamber work plan and budget will be submitted to the City no later than July 1st for inclusion in the City Council annual budget discussions. If approved by the Council and included in the adopted City Budget, a contract for services agreement will be drawn between the City and the Chamber incorporating the work plan and budget.
4. The contract for services agreement will include provisions for quarterly disbursement of funding to match work plan and budget requirements, quarterly progress reporting to the Council detailing activities, results, and expenses, and an annual audit of records and accounts by City staff or independent auditor appointed by City staff. All records and accounts will be treated as public records open for inspection by anyone on request. Deviations from the work plan or budget must be approved in advance by Council.

City Of DeSoto Procedure for Distributing Tourism Incentive Program Funds

Purpose of the Tourism Incentive Program

Managed by the City of DeSoto, the Tourism Incentive Program is designed to provide DeSoto hoteliers with funding that can be used for marketing and incentives offered to secure room reservations and host meetings and events that ultimately increase tourism and generate positive economic impact.

In 2010, the DeSoto City Council agreed to provide to member hotels in the DeSoto Hotel Association a Fund 221 Hotel Occupancy Tax allocation, to reimburse hotels for room discounts and special marketing initiatives.

Maximum Annual Reimbursement Allocation Per Hotel

Maximum annual reimbursement allocations are subject to change each year. Maximum allocations are calculated using the following procedures:

1. Each year, as part of the annual City budget, the DeSoto City Council allocates a total amount of Tourism funding, intended for hotel incentive reimbursements.
2. Member(s) of the DeSoto Hotel Association review the total Hotel Occupancy Tax amounts generated by all DeSoto hotels
3. Member(s) of the DeSoto Hotel Association tally the percentage of Hotel Occupancy Taxes contributed by each hotel. These calculations are verified by the City of DeSoto Finance Department.
4. The total budget allocation for incentives is divided proportionately, according to the percentage of hotel contribution.
5. The DeSoto Hotel Association notifies each DeSoto hotel of its maximum annual reimbursement allocation.
6. Any unused reimbursement funds are relinquished to the Hotel Occupancy Tax Fund Balance at the end of the fiscal year.

Example: the City Council allocates $50,000 for hotel incentive reimbursements. The DeSoto Hotel Association determines that XYZ Hotel contributes 50% of the total Hotel Occupancy Taxes, ZYX Hotel contributes 30% of the taxes, and ZZZ Hotel contributes 20% of the annual taxes. Using these contribution percentages, XYZ Hotel is allocated a maximum annual reimbursement of $25,000, ZYX Hotel is allocated a maximum annual reimbursement of $15,000, and ZZZ Hotel may request a maximum annual reimbursement of $10,000.

Per-Room Reimbursement Requests

Member hotels may request from the City reimbursement of block-room discounts offered to sports teams, family reunions, business travelers or other organizations. Reimbursement amounts are limited to the difference between the regular per-room rate and any special or discounted rate.

Example: the advertised per-room rate for XYZ Hotel is $99.95, per night. Hotel XYZ offers a special rate of $69.95 per-room to the Broncos Youth Basketball Team, which is coming to DeSoto to participate in a tournament at the DeSoto Recreation Center. The discounted room rate at XYZ Hotel is $30 per room, per night. The basketball team requests ten rooms for two nights. Through the Tourism Incentive Program, the XYZ Hotel can request reimbursement of $600 ($30 discount X 10 rooms X 2 nights = $600 total) by completing a City of DeSoto Tourism Hotel Incentive Reimbursement Request Form (Exhibit A).

Special Marketing Incentive Reimbursement Requests

Member hotels may also request reimbursement for the costs of special marketing activities or items that are provided as an incentive for sports teams, family reunions, and other groups to stay in DeSoto hotels. Examples of reimbursable costs include chartering a bus to provide transportation for a group from the hotel to a specific destination, providing a pizza party for members of a sports team staying in the hotel during a tournament, providing restaurant gift cards to coaches of a sports team as an incentive for booking rooms in that hotel, travel costs for hotel staff to attend trade shows for purposes of marketing that hotel, the purchase of marketing items such as flashlights, insulated cups and bags that can be used as welcome kit items placed in the coach's rooms, etc. In order to receive reimbursement for these costs, the hotel must provide original receipts or invoices evidencing purchases or expenses.

Reimbursement Request Procedures

1. In order to receive a room discount reimbursement, the hotel must complete the City of DeSoto Tourism Hotel Incentive Reimbursement Request Form, along with supporting documentation depicting actual room charges. The completed form and documentation should be submitted to the Public Information Officer with the City of DeSoto.
2. Expenses incurred during the City's fiscal year (October 1st through September 30th) will be reimbursed during that same fiscal year. All requests for reimbursement must be submitted to the City of DeSoto Public Information Officer no later than October 15th each year.

3. Each DeSoto hotel is subject to a maximum allocation amount per year, which is calculated as described in the section entitled, Maximum Annual Reimbursement Per Hotel.
4. The City of DeSoto Finance Department will verify that hotel tax payments are up-to-date for all hotels requesting incentive or room discount reimbursements. Reimbursement requests will be denied for any hotel deemed to have delinquent taxes.
5. A hotel may request reimbursements incurred throughout the fiscal year against the annual reimbursement allocation.
6. At the end of the fiscal year, unused reimbursement funds will be relinquished to the Hotel Occupancy Tax Fund Balance.

Exhibit A

City Of DeSoto Tourism

Hotel Incentive Reimbursement Request Form

Hotel Name _____

Primary Hotel Contact _____

Hotel Phone Number _____

Reimbursement Remittance Address _____

_____

Special Event Name_____

Special Event Date, Description _____

Room Discount Tabulation

ROOM TYPE	REGULAR RATE	DISCOUNTED RATE	DISCOUNT PER ROOM	MM/DD/YY	MM/DD/YY	MM/DD/YY	MM/DD/YY	MM/DD/YY	TOTAL REIMB REQUEST
King									
Double									
Suite									
Totals									

MM/DD/YY = Total room number per night, per bed type

Special Incentive Tabulation

INCENTIVE ITEM DESCRIPTION	AMOUNT	TOTAL REIMBURSEMENT REQUEST

_____ _____

Hotel Authorized Signature **Approved By**

_____ _____

Title **Title**

_____ _____

Date **Date**

FOR CITY OF DESOTO FINANCE USE ONLY:

Taxes verified as up-to-date by _____ **on (date)**_____**.**

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NOTES

NOTES

DEBT SERVICE

FUND

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CITY OF DESOTO

BOND DEBT SERVICE FUND
305

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$1,655,136**	**$2,532,070**	**$2,532,070**	**$2,860,564**	**$2,896,253**
	REVENUES					
40800	INTERGOVERNMENTAL REIMBURSE	$358,200	$34,744	$359,000	$358,375	$358,407
41010	CURRENT TAXES	$6,424,170	$6,728,869	$6,728,869	$6,928,503	$7,067,073
41210	DELINQUENT TAXES	$70,445	$75,000	$75,000	$65,000	$65,000
41310	PENALTIES & INTEREST	$50,790	$50,000	$50,000	$50,000	$50,000
46060	INTEREST REVENUE	$1,828	$5,500	$2,000	$1,500	$1,500
47221	TRANS FROM 221 HOTEL/MOTEL	$114,039	$107,030	$107,030	$105,607	$105,607
47228	TRANS FROM 228-FIRE TRAINING	$36,335	$34,175	$34,175	$33,300	$33,300
47467	TRANS FROM 467-2007 STREET IMP	$438,881	$0	$0	$0	$0
47468	TRANS FROM 468 2008 STREET IMP	$358,473	$0	$0	$0	$0
	TOTAL REVENUE	**$7,853,161**	**$7,035,318**	**$7,356,074**	**$7,542,285**	**$7,680,887**
	TOTAL AVAILABLE RESOURCES	**$9,508,297**	**$9,567,388**	**$9,888,144**	**$10,402,849**	**$10,577,140**
	EXPENDITURES					
50160	BOND PRINCIPAL PAYMENT	$4,357,804	$4,525,440	$4,548,000	$4,982,427	$5,012,427
50520	BOND INTEREST EXPENSE	$2,608,861	$2,411,500	$2,411,500	$2,472,869	$2,472,869
50730	BOND ISSUE COSTS	$3,500	$0	$5,000	$0	$0
50775	PAYING/ESCROW AGENT EXPENSES	$5,528	$30,000	$30,000	$15,000	$15,000
50885	ARBITRAGE CALCULATION EXP.	$534	$2,000	$7,000	$10,000	$10,000
	DEBT SERVICE	**$6,976,227**	**$6,968,940**	**$7,001,500**	**$7,480,296**	**$7,510,296**
59101	TRANS TO 101-GENERAL FUND	$0	$26,080	$26,080	$26,300	$26,300
	TRANSFERS OUT AND OTHER	$0	$26,080	$26,080	$26,300	$26,300
	TOTAL EXPENDITURES	**$6,976,227**	**$6,995,020**	**$7,027,580**	**$7,506,596**	**$7,536,596**
	FUND BALANCE-ENDING	**$2,532,070**	**$2,572,368**	**$2,860,564**	**$2,896,253**	**$3,040,544**
	I & S Tax Rate	0.2375	0.2271	0.2271	0.2250	0.2250

NOTES

BOND DEBT SERVICE SCHEDULE
City of DeSoto, Texas
All Outstanding General and Certificate of Obligation Debt
As of Fiscal Year Ending 2015

Period Ending	Principal	Interest	Total Debt Service
9/30/2016	5,940,000	3,077,625	9,017,625
9/30/2017	6,165,000	2,829,284	8,994,284
9/30/2018	6,260,000	2,598,371	8,858,371
9/30/2019	6,520,000	2,358,743	8,878,743
9/30/2020	6,530,000	2,099,325	8,629,325
9/30/2021	6,745,000	1,820,316	8,565,316
9/30/2022	7,100,000	1,523,668	8,623,668
9/30/2023	6,035,000	1,236,600	7,271,600
9/30/2024	5,880,000	974,897	6,854,897
9/30/2025	5,860,000	717,769	6,577,769
9/30/2026	4,040,000	507,188	4,547,188
9/30/2027	3,530,000	351,425	3,881,425
9/30/2028	2,455,000	229,859	2,684,859
9/30/2029	2,150,000	138,250	2,288,250
9/30/2030	1,445,000	68,569	1,513,569
9/30/2031	600,000	29,731	629,731
9/30/2032	250,000	13,300	263,300
9/30/2033	255,000	4,463	259,463
TOTAL OUTSTANDING	$77,760,000	$20,579,382	$98,339,382

NOTES

BOND DEBT SERVICE SCHEDULE
City of DeSoto, Texas
All Outstanding General and Certificate of Obligation Debt
As of Fiscal Year Ending 2014

Period Ending	Principal	Interest	Total Debt Service
9/30/2015	5,685,000	3,049,021	8,734,021
9/30/2016	5,635,000	2,848,552	8,483,552
9/30/2017	5,830,000	2,637,772	8,467,772
9/30/2018	5,915,000	2,419,084	8,334,084
9/30/2019	6,160,000	2,192,155	8,352,155
9/30/2020	6,160,000	1,945,513	8,105,513
9/30/2021	6,360,000	1,679,353	8,039,353
9/30/2022	6,710,000	1,396,705	8,106,705
9/30/2023	5,625,000	1,124,863	6,749,863
9/30/2024	5,455,000	879,047	6,334,047
9/30/2025	5,410,000	638,569	6,048,569
9/30/2026	3,585,000	442,675	4,027,675
9/30/2027	3,060,000	299,731	3,359,731
9/30/2028	1,970,000	192,134	2,162,134
9/30/2029	1,655,000	115,225	1,770,225
9/30/2030	925,000	60,769	985,769
9/30/2031	600,000	29,731	629,731
9/30/2032	250,000	13,300	263,300
9/30/2033	255,000	4,463	259,463
TOTAL OUTSTANDING	$77,245,000	$21,968,660	$99,213,660

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City of DeSoto, Texas

For discussion purposes only

Existing General Obligation Debt Breakdown

As of Fiscal Year 2015

A	B	C	D	E	F	G	H	I	J	L
Fiscal Year Ending 9/30	I&S Tax Debt Service	Water and Sewer System Debt Service	Convention Center Debt Service	DEDC GO Debt Service	DPDC GO Debt Service	Drainage Debt Service	Fire Debt Service	Hotel/Motel Occupancy Tax Debt Service	SWRCC Debt Service	TOTAL GENERAL OBLIGATION DEBT SERVICE
2015	$ 6,448,380	$ 1,120,284	$ 48,580	$ 75,344	$ 242,050	$ 654,608	$ 34,175	$ 58,450	$ 52,151	**$ 8,734,021**
2016	6,450,219	1,122,809	48,657	34,031	245,475	439,522	33,300	56,950	52,589	**8,483,552**
2017	6,446,543	1,128,809	48,775	33,319	243,000	427,568	32,425	55,200	52,134	**8,467,772**
2018	6,317,373	1,127,721	48,849	32,606	239,700	430,531	31,675	53,200	52,428	**8,334,084**
2019	6,317,532	1,125,471	48,900	36,775	246,000	432,890	35,850	56,100	52,637	**8,352,155**
2020	6,321,906	1,122,534	-	35,825	118,875	419,625	34,800	-	51,948	**8,105,513**
2021	6,323,667	1,121,934	-	34,875	118,500	354,625	33,750	-	52,002	**8,039,353**
2022	6,318,332	1,122,559	-	33,875	117,875	429,109	33,000	-	51,954	**8,106,705**
2023	5,157,765	1,130,896	-	32,825	-	343,500	32,250	-	52,627	**6,749,863**
2024	4,824,652	1,127,821	-	31,775	-	266,109	31,350	-	52,340	**6,334,047**
2025	4,619,521	1,123,959	-	35,594	-	187,069	30,450	-	51,977	**6,048,569**
2026	2,735,172	1,124,159	-	34,281	-	81,700	-	-	52,363	**4,027,675**
2027	2,146,476	1,127,714	-	32,906	-	-	-	-	52,635	**3,359,731**
2028	1,002,006	1,123,803	-	36,325	-	-	-	-	-	**2,162,134**
2029	603,538	1,132,088	-	34,600	-	-	-	-	-	**1,770,225**
2030	117,850	835,044	-	32,875	-	-	-	-	-	**985,769**
2031	117,650	476,075	-	36,006	-	-	-	-	-	**629,731**
2032	-	263,300	-	-	-	-	-	-	-	**263,300**
2033	-	259,463	-	-	-	-	-	-	-	**259,463**
2034	-	-	-	-	-	-	-	-	-	**-**
2035	-	-	-	-	-	-	-	-	-	**-**
	$ 72,268,582	$ 18,716,441	$ 243,761	$ 623,838	$ 1,571,475	$ 4,466,855	$ 363,025	$ 279,900	$ 679,784	**$ 99,213,660**

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City of DeSoto, Texas

DRAFT for discussion purposes only

FY 2015 Capital Planning & Debt Refunding - Existing Situation

As of March 3, 2015

Fiscal Year Ending 9/30	Estimated Growth Factor[1]	Taxable Assessed Valuation[2]	All Outstanding General Obligation Debt			Less: Self-Supported Debt Service	Less: Available I&S Fund Balance[3]	Existing Net Tax-Supported Debt Service	Projected I&S Tax Rate[4]	Projected M&O Tax Rate[4]	Projected Total Tax Rate[4]
			Principal	Interest	Total D/S						
2015	4.89%	$ 3,017,996,030	$ 5,685,000	$ 3,049,021	$ 8,734,021	$ 2,285,641	$ -	**$ 6,448,380**	**$ 0.2271**	**$ 0.5303**	**$ 0.7574**
2016	2.00%	3,078,355,951	5,635,000	2,848,552	8,483,552	2,033,333	-	**6,450,219**	0.2138	0.5436	**0.7574**
2017	2.00%	3,139,923,070	5,830,000	2,637,772	8,467,772	2,021,229	-	**6,446,543**	0.2095	0.5479	**0.7574**
2018	1.50%	3,187,021,916	5,915,000	2,419,084	8,334,084	2,016,711	-	**6,317,373**	0.2023	0.5551	**0.7574**
2019	1.25%	3,226,859,690	6,160,000	2,192,155	8,352,155	2,034,623	-	**6,317,532**	0.1998	0.5576	**0.7574**
2020	1.00%	3,259,128,286	6,160,000	1,945,513	8,105,513	1,783,606	-	**6,321,906**	0.1979	0.5595	**0.7574**
2021	0.50%	3,275,423,928	6,360,000	1,679,353	8,039,353	1,715,686	-	**6,323,667**	0.1970	0.5604	**0.7574**
2022	0.50%	3,291,801,048	6,710,000	1,396,705	8,106,705	1,788,373	-	**6,318,332**	0.1959	0.5615	**0.7574**
2023	0.00%	3,291,801,048	5,625,000	1,124,863	6,749,863	1,592,098	-	**5,157,765**	0.1599	0.5975	**0.7574**
2024	0.00%	3,291,801,048	5,455,000	879,047	6,334,047	1,509,395	-	**4,824,652**	0.1496	0.6078	**0.7574**
2025	0.00%	3,291,801,048	5,410,000	638,569	6,048,569	1,429,048	-	**4,619,521**	0.1432	0.6142	**0.7574**
2026	0.00%	3,291,801,048	3,585,000	442,675	4,027,675	1,292,503	-	**2,735,172**	0.0848	0.6726	**0.7574**
2027	0.00%	3,291,801,048	3,060,000	299,731	3,359,731	1,213,255	-	**2,146,476**	0.0665	0.6909	**0.7574**
2028	0.00%	3,291,801,048	1,970,000	192,134	2,162,134	1,160,128	-	**1,002,006**	0.0311	0.7263	**0.7574**
2029	0.00%	3,291,801,048	1,655,000	115,225	1,770,225	1,166,688	-	**603,538**	0.0187	0.7387	**0.7574**
2030	0.00%	3,291,801,048	925,000	60,769	985,769	867,919	-	**117,850**	0.0037	0.7537	**0.7574**
2031	0.00%	3,291,801,048	600,000	29,731	629,731	512,081	-	**117,650**	0.0036	0.7538	**0.7574**
2032	0.00%	3,291,801,048	250,000	13,300	263,300	263,300	-	**-**	-	0.7574	**0.7574**
2033	0.00%	3,291,801,048	255,000	4,463	259,463	259,463	-	**-**	-	0.7574	**0.7574**
2034	0.00%	3,291,801,048			-	-	-	**-**	-	0.7574	**0.7574**
2035	0.00%	3,291,801,048			-	-	-	**-**	-	0.7574	**0.7574**
			$ 77,245,000	**$ 21,968,660**	**$ 99,213,660**	**$ 26,945,078**	**$ -**	**$ 72,268,582**			

(1) 2016-2022 growth assumptions as provided by the City in June 2014; for illustration purposes only, subject to change.
(2) Fiscal Year 2015 as reported by the Dallas County Central Appraisal District.
(3) Unaudited Interest and Sinking Fund Balance as of Fiscal Year End 2014 (9/30/14) is $2,500,000 as provided by the City.
(4) Actual tax rate for Fiscal Year 2015. Projected tax rates assume 98% tax collections for illustration purposes only.

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15-YEAR BOND FINANCING ON NEW DEBT-FY 2015

City of DeSoto, Texas

DRAFT for discussion purposes only

FY 2015 Capital Improvement Bond Program (GENERAL OBLIGATION BONDS and CERTIFICATES OF OBLIGATION)

As of March 3, 2015

Fiscal Year Ending 9/30	Estimated Growth Factor[1]	Taxable Assessed Valuation[2]	Outstanding General Obligation Debt Service	Less: Self-Supported Debt Service	Existing Net Tax-Supported Debt Service	Series 2015 Bond Program[3] Land Purch. 2015 Bonds Debt Service	Fire Station 2015 Bonds Debt Service	Parks 2015 Bonds Debt Service	Chattey Road 2015 C/Os Debt Service	Alley Recons. 2015 C/Os Debt Service	MCIP#1 2015 C/Os Debt Service	Less: Available I&S Fund Balance[4]	New Net Tax-Supported Debt Service	Projected I&S Tax Rate[5]	Projected M&O Tax Rate[5]	Projected Total Tax Rate[5]
2015	4.89%	$ 3,017,996,030	$ 8,734,021	$ 2,285,641	$ 6,448,380	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 6,448,380**	**$ 0.2271**	**$ 0.5303**	**$ 0.7574**
2016	2.00%	3,078,355,951	8,483,552	2,033,333	6,450,219	164,185	84,529	84,721	84,854	84,721	42,219	145,000	**6,850,449**	0.2271	0.5303	**0.7574**
2017	2.00%	3,139,923,070	8,467,772	2,021,229	6,446,543	165,090	82,460	82,620	82,730	82,620	38,720	-	**6,980,783**	0.2269	0.5305	**0.7574**
2018	1.50%	3,187,021,916	8,334,084	2,016,711	6,317,373	167,615	81,250	81,410	81,520	81,410	43,115	-	**6,853,693**	0.2194	0.5380	**0.7574**
2019	1.25%	3,226,859,690	8,352,155	2,034,623	6,317,532	165,085	80,040	80,200	85,255	80,200	42,455	-	**6,850,767**	0.2166	0.5408	**0.7574**
2020	1.00%	3,259,128,286	8,105,513	1,783,606	6,321,906	167,200	83,625	83,785	83,785	83,785	41,720	-	**6,865,806**	0.2150	0.5424	**0.7574**
2021	0.50%	3,275,423,928	8,039,353	1,715,686	6,323,667	163,960	82,005	82,165	82,165	82,165	40,910	-	**6,857,037**	0.2136	0.5438	**0.7574**
2022	0.50%	3,291,801,048	8,106,705	1,788,373	6,318,332	165,653	80,385	80,545	80,545	80,545	40,100	-	**6,846,105**	0.2122	0.5452	**0.7574**
2023	0.00%	3,291,801,048	6,749,863	1,592,098	5,157,765	166,885	83,535	83,695	83,695	83,695	39,215	-	**5,698,485**	0.1766	0.5808	**0.7574**
2024	0.00%	3,291,801,048	6,334,047	1,509,395	4,824,652	162,725	81,455	81,615	81,615	81,615	43,175	-	**5,356,852**	0.1661	0.5913	**0.7574**
2025	0.00%	3,291,801,048	6,048,569	1,429,048	4,619,521	163,485	84,295	84,455	84,455	84,455	42,055	-	**5,162,721**	0.1600	0.5974	**0.7574**
2026	0.00%	3,291,801,048	4,027,675	1,292,503	2,735,172	164,085	82,055	82,215	82,215	82,215	40,935	-	**3,268,892**	0.1013	0.6561	**0.7574**
2027	0.00%	3,291,801,048	3,359,731	1,213,255	2,146,476	164,525	79,815	84,895	84,895	84,895	39,815	-	**2,685,316**	0.0832	0.6742	**0.7574**
2028	0.00%	3,291,801,048	2,162,134	1,160,128	1,002,006	164,430	82,308	82,308	82,308	82,308	38,608	-	**1,534,274**	0.0476	0.7098	**0.7574**
2029	0.00%	3,291,801,048	1,770,225	1,166,688	603,538	163,788	84,440	84,440	84,440	84,440	42,220	-	**1,147,305**	0.0356	0.7218	**0.7574**
2030	0.00%	3,291,801,048	985,769	867,919	117,850	162,960	81,480	81,480	81,480	81,480	40,740	-	**647,470**	0.0201	0.7373	**0.7574**
2031	0.00%	3,291,801,048	629,731	512,081	117,650	-	-	-	-	-	-	-	**117,650**	0.0036	0.7538	**0.7574**
2032	0.00%	3,291,801,048	263,300	263,300	-	-	-	-	-	-	-	-	**-**	-	0.7574	**0.7574**
2033	0.00%	3,291,801,048	259,463	259,463	-	-	-	-	-	-	-	-	**-**	-	0.7574	**0.7574**
2034	0.00%	3,291,801,048	-	-	-	-	-	-	-	-	-	-	**-**	-	0.7574	**0.7574**
2035	0.00%	3,291,801,048	-	-	-	-	-	-	-	-	-	-	**-**	-	0.7574	**0.7574**
			$ 99,213,660	**$ 26,945,078**	**$ 72,268,582**	**$ 2,471,670**	**$ 1,233,677**	**$ 1,240,549**	**$ 1,245,956**	**$ 1,240,549**	**$ 616,002**	**$ 145,000**	**$ 80,171,985**			

(1) 2016-2022 growth assumptions as provided by the City in June 2014; for illustration purposes only, subject to change.
(2) Fiscal Year 2015 as reported by the Dallas County Central Appraisal District.
(3) See SUMMARY page.
(4) Unaudited Interest and Sinking Fund Balance as of Fiscal Year End 2014 (9/30/14) is $2,500,000 as provided by the City.
(5) Actual tax rate for Fiscal Year 2015. Projected tax rates assume 98% tax collections for illustration purposes only.

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NOTES

SPECIAL REVENUE

FUNDS

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City of DeSoto
Police Department
Fire Department
City Manager
Parks and Recreation Department
Financial Services
Municipal Court
Library Services
Police Seizure State Awards Fund 209
Police Seizure Fed Awards Fund 210
Grants Fund 229
EMS Spec Revenue Fund 213
Fire Training Fund 228
Energy Mgmt Fund 230
Historical Foundation Fund 237
CDBG Grant Fund 263
Youth Sports Baseball Fund 223
Rec Revolving Fund 227
Senior Center Activity Fund 231
Youth Sports Soccer Fund 233
Youth Sports Football Fund 238
Youth Sports Basketball Fund 239
Youth Sports Girls Softball Fund 247
DeSoto Health Fac. Dev Corp Fund 240
DeSoto Housing Fin. Corp Fund 241
DeSoto Industrial Dev Authority Fund 242
Juvenile Case Manager Fund 224
Municipal Court Technology Fund 225
Municipal Court Security Fund 226
Library Revenue Fund 624

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CITY OF DESOTO

FUND

209

POLICE DEPT.-STATE SEIZED FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$163**	**$1,084**	**$1,084**	**$1,134**	**$1,784**
	REVENUES					
40705	FUNDS AWARDED	$2,563	$0	$0	$0	$0
46060	INTEREST REVENUE	$13	$50	$50	$50	$50
49675	CHAPTER 18 REVENUE	$2,686	$500	$500	$500	$500
49680	CHAPTER 59 REVENUE	$0	$500	$500	$500	$500
	TOTAL REVENUE	**$5,262**	**$1,050**	**$1,050**	**$1,050**	**$1,050**
	TOTAL AVAILABLE RESOURCES	**$5,425**	**$2,134**	**$2,134**	**$2,184**	**$2,834**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$3,003	$0	$0	$0	$0
	SUPPLIES	**$3,003**	**$0**	**$0**	**$0**	**$0**
57835	CHAPTER 18 EXPENDITURES	$1,000	$500	$500	$200	$200
57840	CHAPTER 59 EXPENDITURES	$0	$500	$500	$200	$0
	SERVICES AND PROFESSIONAL FEES	**$1,338**	**$1,000**	**$1,000**	**$400**	**$200**
	TOTAL EXPENDITURES	**$4,341**	**$1,000**	**$1,000**	**$400**	**$200**
	FUND BALANCE-ENDING	**$1,084**	**$1,134**	**$1,134**	**$1,784**	**$2,634**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	209	POLICE DEPT.-STATE SEIZED FUND			
DEPT	6	POLICE DEPARTMENT			
PROGRAM	10	OPERATIONS			

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
57835	E	CHAPTER 18 EXPENDITURES	$ 200.00		
57840	E	CHAPTER 59 EXPENDITURES	200.00		
Totals			$ 400.00		

CITY OF DESOTO

FUND

210

POLICE DEPT.- FED SEIZED FUNDS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$41,244**	**$204,324**	**$204,324**	**$144,524**	**$46,724**
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$214	$0	$0	$0	$0
40705	FUNDS AWARDED	$264,568	$40,000	$40,000	$40,000	$40,000
40755	SEIZED VEHICLES AUCTION	$5,301	$0	$0	$0	$0
46060	INTEREST REVENUE	$289	$200	$200	$200	$200
	TOTAL REVENUE	**$270,371**	**$40,200**	**$40,200**	**$40,200**	**$40,200**
	TOTAL AVAILABLE RESOURCES	**$311,615**	**$244,524**	**$244,524**	**$184,724**	**$86,924**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$19,191	$15,000	$65,000	$45,000	$5,000
53380	MISCELLANEOUS SUPPLIES	$19,893	$14,495	$20,000	$48,000	$5,000
	SUPPLIES	**$39,084**	**$29,495**	**$85,000**	**$93,000**	**$10,000**
54050	REPAIR & MAINTENANCE	$4,000	$10,000	$10,000	$20,000	$10,000
55235	TRAINING AND TRAVEL EXPENSES	$9,020	$5,000	$5,000	$5,000	$10,000
55295	INTERACTIVE COMMUNITY POLICIN(	$0	$0	$0	$15,000	$5,000
57503	SPECIAL EVENTS	$0	$0	$0	$5,000	$5,000
	SERVICES AND PROFESSIONAL FEES	**$13,020**	**$15,000**	**$15,000**	**$45,000**	**$30,000**
58015	CAPITALIZED MOTOR VEHICLES	$0	$50,000	$0	$0	$0
58320	CAPITALIZED MACH. & EQUIP.	$55,188	$5,505	$0	$0	$0
	CAPITAL OUTLAY	**$55,188**	**$55,505**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$107,291**	**$100,000**	**$100,000**	**$138,000**	**$40,000**
	FUND BALANCE-ENDING	**$204,324**	**$144,524**	**$144,524**	**$46,724**	**$46,924**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	210	POLICE DEPT.- FED SEIZED FUNDS
DEPT	6	POLICE DEPARTMENT
PROGRAM	10	OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 45,000.00		
53380	E	MISCELLANEOUS SUPPLIES	$ 48,000.00		
54050	E	REPAIR & MAINTENANCE	$ 20,000.00		
55235	E	TRAINING AND TRAVEL EXPENSES	$ 5,000.00		
55295	E	INTERACTIVE COMMUNITY POLICING	$ 15,000.00	DPAC/DVAC/explorers	DPAC/DVAC/Explorers programs for PD
57503	E	SPECIAL EVENTS	$ 5,000.00	STEP GRANT	Step Speed Grant
Totals			$ 138,000.00		

CITY OF DESOTO

FUND

213

EMS/FIRE SPECIAL REVENUE FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$35,344**	**$35,411**	**$35,411**	**$35,411**	**$5,461**
	REVENUES					
46060	INTEREST REVENUE	$67	$50	$50	$50	$50
48290	CONTRIBUTIONS	$0	$0	$0	$0	$0
49115	PARTICIPATION INCOME	$0	$10,000	$10,000	$5,000	$5,000
	TOTAL REVENUE	**$67**	**$10,050**	**$10,050**	**$5,050**	**$5,050**
	TOTAL AVAILABLE RESOURCES	**$35,411**	**$45,461**	**$45,461**	**$40,461**	**$10,511**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$0	$6,000	$6,000	$0	$1,000
53385	EMS SUPPLIES	$0	$3,000	$3,000	$0	$500
	SUPPLIES	**$0**	**$9,000**	**$9,000**	**$0**	**$1,500**
58320	CAPITALIZED MACH. & EQUIP.	$0	$1,000	$1,000	$35,000	$0
	CAPITAL OUTLAY	**$0**	**$1,000**	**$1,000**	**$35,000**	**$0**
	TOTAL EXPENDITURES	**$0**	**$10,000**	**$10,000**	**$35,000**	**$1,500**
	FUND BALANCE-ENDING	**$35,411**	**$35,461**	**$35,461**	**$5,461**	**$9,011**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	213	EMS/FIRE SPECIAL REVENUE FUND
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	OPERATIONS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
58320	E	CAPITALIZED MACH. & EQUIP.	$ 35,000.00		
Totals			$ 35,000.00		

CITY OF DESOTO

FUND

223

YOUTH SPORTS ASSOC-BASEBALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$6,860**	**$8,205**	**$8,205**	**$8,303**	**$2,000**
	SOURCES					
45650	BASEBALL ACTIVITY REVENUE	$33,248	$32,000	$32,000	$33,248	$33,248
	TOTAL REVENUES	**$33,248**	**$32,000**	**$32,000**	**$33,248**	**$33,248**
	TOTAL AVAILABLE RESOURCES	**$40,107**	**$40,205**	**$40,205**	**$41,551**	**$35,248**
	EXPENDITURES					
55510	ADMIN FEES	$31,902	$31,902	$31,902	$39,551	$33,248
	TOTAL EXPENDITURES	**$31,902**	**$31,902**	**$31,902**	**$39,551**	**$33,248**
	FUND BALANCE-ENDING	**$8,205**	**$8,303**	**$8,303**	**$2,000**	**$2,000**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	223	YOUTH SPORTS ASSOC-BASEBALL
DEPT	5	PARKS & RECREATION DEPT.
PROGRAM	33	YOUTH SPORTS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55510	E	ADMIN FEES	$ 39,551.00		Regstration funds that are distributed to youth associaton.
Totals			$ 39,551.00		

CITY OF DESOTO

FUND

224

JUVENILE CASE MANAGER FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$60,773**	**$69,005**	**$69,005**	**$72,678**	**$41,334**
	REVENUES					
44040	FINES & FEES MUNICIPAL COURT	$31,748	$30,000	$30,000	$30,000	$30,000
46060	INTEREST REVENUE	$121	$150	$150	$150	$150
	TOTAL REVENUE	**$31,869**	**$30,150**	**$30,150**	**$30,150**	**$30,150**
	TOTAL AVAILABLE RESOURCES	**$92,641**	**$99,155**	**$99,155**	**$102,828**	**$71,484**
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$1,453	$1,182	$1,182	$2,803	$2,835
51080	WORKER'S COMPENSATION	$23	$145	$145	$26	$26
51110	TMRS-EMPLOYER	$2,278	$1,737	$1,737	$3,905	$3,902
51470	SALARIES	$0	$0	$0	$36,313	$36,677
51560	SALARIES-PART TIME	$18,987	$15,450	$15,450	$0	$0
51650	LONGEVITY PAY	$0	$0	$0	$332	$380
51590		$0	$0	$0	$0	$0
	PERSONNEL	**$22,741**	**$18,514**	**$18,514**	**$53,700**	**$54,460**
53340	OFFICE SUPPLIES/EQUIPMENT	$895	$1,000	$1,000	$1,000	$1,000
53520	FURNITURE & FIXTURES	$0	$1,571	$1,571	$0	$0
	SUPPLIES	**$895**	**$2,571**	**$2,571**	**$1,000**	**$1,000**
55125	PRINTING & BINDING	$0	$1,500	$1,500	$1,500	$1,500
55235	TRAINING AND TRAVEL EXPENSES	$0	$2,000	$2,000	$2,000	$2,000
55415	OTHER CONTRACTUAL SERVICES	$0	$1,892	$1,892	$3,294	$3,294
	SERVICES AND PROFESSIONAL FEES	**$0**	**$5,392**	**$5,392**	**$6,794**	**$6,794**
	TOTAL EXPENDITURES	**$23,636**	**$26,477**	**$26,477**	**$61,494**	**$62,254**
	FUND BALANCE-ENDING	**$69,005**	**$72,678**	**$72,678**	**$41,334**	**$9,230**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	224	JUVENILE CASE MANAGER FUND
DEPT	8	MUNICIPAL COURT
PROGRAM	38	COURT SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,321.00		
51050	E	FICA EXP.-EMPLOYER	$ 2,803.00		
51080	E	WORKER'S COMPENSATION	$ 26.00		
51110	E	TMRS-EMPLOYER	$ 3,905.00		
51470	E	SALARIES	$ 36,313.00		
51650	E	LONGEVITY PAY	$ 332.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 1,000.00		
55125	E	PRINTING & BINDING	$ 1,500.00		
55235	E	TRAINING AND TRAVEL EXPENSES	$ 2,000.00		
55415	E	OTHER CONTACTUAL SERVICES	$ 3,294.00		Funds used to pay for temp services for scanning old case files.
Totals			$ 61,494.00		

CITY OF DESOTO

FUND

225

MUNICIPAL COURT TECHNOLOGY

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$41,238**	**$54,470**	**$54,470**	**$64,459**	**$73,829**
	REVENUES					
44040	FINES & FEES MUNICIPAL COURT	$25,594	$25,000	$25,000	$25,000	$25,000
46060	INTEREST REVENUE	$66	$100	$100	$100	$100
	TOTAL REVENUE	**$25,660**	**$25,100**	**$25,100**	**$25,100**	**$25,100**
	TOTAL AVAILABLE RESOURCES	**$66,898**	**$79,570**	**$79,570**	**$89,559**	**$98,929**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$6,036	$8,611	$8,611	$4,500	$4,500
53340	OFFICE SUPPLIES/EQUIPMENT	$0	$0	$0	$0	$0
	SUPPLIES	**$6,036**	**$8,611**	**$8,611**	**$4,500**	**$4,500**
54320	COMPUTER SOFTWARE MAINT.	$4,774	$6,000	$6,000	$10,730	$6,000
55090	PROFESSIONAL SERVICES	$0	$500	$500	$500	$500
	SERVICES AND PROFESSIONAL FEES	**$4,774**	**$6,500**	**$6,500**	**$11,230**	**$6,500**
59412	TRANS TO 412-ELECTRONIC EQUIP	$1,619	$0	$0	$0	$0
	TRANSFERS	**$1,619**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$12,429**	**$15,111**	**$15,111**	**$15,730**	**$11,000**
	FUND BALANCE-ENDING	**$54,470**	**$64,459**	**$64,459**	**$73,829**	**$87,929**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	225	MUNICIPAL COURT TECHNOLOGY
DEPT	8	MUNICIPAL COURT
PROGRAM	38	COURT SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 4,500.00		Various equipment needs including new monitors for cashier windows.
54320	E	COMPUTER SOFTWARE MAINT.	$ 10,730.00		Laserfische Maint, Brazos Ticket Writers Maint, Subscription to Adobe DC, Purchase of Adobe Acrobat Professional for
55090	E	PROFESSIONAL SERVICES	$ 500.00		Possible training for new Acrobat software or jail arraignment process.
Totals			$ 15,730.00		

CITY OF DESOTO

FUND

226

MUNICIPAL COURT SECURITY FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$209,752**	**$189,034**	**$189,034**	**$178,664**	**$118,467**
	REVENUES					
44040	FINES & FEES MUNICIPAL COURT	$19,190	$20,000	$20,000	$20,000	$20,000
46060	INTEREST REVENUE	$395	$250	$250	$250	$250
	TOTAL REVENUE	**$19,584**	**$20,250**	**$20,250**	**$20,250**	**$20,250**
	TOTAL AVAILABLE RESOURCES	**$229,337**	**$209,284**	**$209,284**	**$198,914**	**$138,717**
	EXPENDITURES					
51560	SALARIES-PART TIME	$0	$3,316	$3,316	$4,076	$4,076
	PERSONNEL	**$0**	**$3,316**	**$3,316**	**$4,076**	**$4,076**
53040	OTHER EQUIPMENT	$4,885	$5,000	$5,000	$16,000	$11,340
53520	FURNITURE & FIXTURES	$3,570	$6,300	$6,300	$0	$1,000
53640	CLOTHING	$2,161	$500	$500	$1,350	$1,350
53660	PROTECTIVE CLOTHING	$990	$0	$0	$2,000	$0
53820	AMUNITION	$0	$250	$250	$250	$250
	SUPPLIES	**$11,606**	**$12,050**	**$12,050**	**$19,600**	**$13,940**
54320	COMPUTER SOFTWARE MAINTENANCE	$0	$944	$944	$1,545	$500
55230	MEMBERSHIP & SUBSCRIPTIONS	$0	$60	$60	$140	$140
55235	TRAINING AND TRAVEL EXPENSES	$60	$2,000	$2,000	$2,000	$2,000
55315	CONTRACTUAL SERVICES	$60	$750	$750	$750	$750
56450	TELEPHONE SERVICE	$921	$1,500	$1,500	$2,136	$2,136
	SERVICES AND PROFESSIONAL FEES	**$2,041**	**$5,254**	**$5,254**	**$6,571**	**$5,526**
58160	CAPITAL OUTLAY	$16,656	$0	$0	$0	$0
	CAPITAL OUTLAY	**$16,656**	**$0**	**$0**	**$0**	**$0**
59101	TRANS TO 101-GENERAL FUND	$10,000	$10,000	$10,000	$10,000	$10,000
59420	TRANS TO 420-EQUIPMENT REPLACE	$0	$0	$0	$40,200	$0
	TRANSFERS	**$10,000**	**$10,000**	**$10,000**	**$50,200**	**$10,000**
	TOTAL EXPENDITURES	**$40,303**	**$30,620**	**$30,620**	**$80,447**	**$33,542**
	FUND BALANCE-ENDING	**$189,034**	**$178,664**	**$178,664**	**$118,467**	**$105,175**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	226	MUNICIPAL COURT SECURITY FUND
DEPT	8	MUNICIPAL COURT
PROGRAM	38	COURT SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51560	E	SALARIES-PART TIME	**4,075.96**		
53040	E	OTHER EQUIPMENT	**16,000.00**		New Marshal Laptop, taser, dashcam camera, laptop stand & radio
53640	E	CLOTHING	**1,350.00**		uniform cost - 3 uniforms each year at approx. $450 per marshal
53660	E	PROTECTIVE CLOTHING	**2,000.00**		New Marshal's vest and Reserve Marshal vest.
53820	E	AMUNITION	**250.00**		
54320	E	COMPUTER SOFTWARE MAINTENANCE	**1,545.00**		
55230	E	MEMBERSHIP & SUBSCRIPTIONS	**140.00**		
55235	E	TRAINING AND TRAVEL EXPENSES	**2,000.00**		
55315	E	CONTRACTUAL SERVICES	**750.00**		Shredding Service, Panic Button
56450	E	TELEPHONE SERVICE	**2,136.00**		Cellphone services
59101	E	TRANS TO 101-GENERAL FUND	**10,000.00**		
59420	E	TRANS TO 420-EQUIPMENT REPLACE	**40,200.00**		New Marshal Car
Totals			**80,446.96**		

CITY OF DESOTO

FUND

227

RECREATION REVOLVING FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$236,678**	**$280,123**	**$280,123**	**$237,559**	**$174,810**
	REVENUES					
45505	TEXAS TOURNAMENT-BASEBALL	$9,400	$12,000	$12,000	$12,000	$12,000
45507	RECREATION CLASSES INCOME	$50,955	$48,300	$48,300	$48,300	$48,300
45508	ADULT SPORTS REVENUE	$25,509	$20,000	$20,000	$20,000	$20,000
45526	VENDING OPERATIONS REVENUE	$523	$1,000	$1,000	$1,000	$1,000
45529	SPECIAL EVENTS REVENUE	$27,135	$25,000	$25,000	$25,000	$25,000
45531	RECREATION REVENUE	$12,981	$10,000	$10,000	$10,000	$10,000
45535	FITNESS ROOM REVENUE	$93,380	$90,000	$90,000	$90,000	$90,000
45536	GYM RENTAL INCOME	$18,845	$8,500	$15,000	$11,000	$15,000
45537	RECREATION ID CARDS	$14,722	$14,000	$14,000	$14,000	$14,000
45538	MISCELLANEOUS REC INCOME	$6,823	$8,000	$8,000	$8,000	$8,000
45539	YOUTH TOURNAMENTS	$75,783	$50,000	$50,000	$50,000	$50,000
45693	GOLF TOURNAMENT REVENUE	$12,925	$16,000	$3,048	$0	$0
46060	INTEREST REVENUE	$500	$600	$600	$600	$600
47101	TRANS FROM GENERAL FUND	$43,000	$43,000	$43,000	$43,000	$43,000
49310	ENERGY ADMINISTRATION FEE	$18,237	$21,000	$21,000	$27,000	$27,000
49430	REVENUE FROM LEASE/RENT	$23,927	$22,000	$22,000	$22,000	$22,000
	TOTAL REVENUE	**$434,644**	**$389,400**	**$382,948**	**$381,900**	**$385,900**
	TOTAL AVAILABLE RESOURCES	**$671,323**	**$669,523**	**$663,071**	**$619,459**	**$560,710**
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$6,741	$13,255	$13,255	$14,635	$15,086
51050	FICA EXP.-EMPLOYER	$3,755	$3,769	$3,769	$5,315	$5,368
51080	WORKER'S COMPENSATION	$551	$199	$199	$150	$151
51110	TMRS-EMPLOYER	$5,938	$5,540	$5,540	$7,402	$7,390
51470	SALARIES	$49,239	$48,466	$48,466	$68,704	$69,393
51590	CERTIFICATION PAY	$200	$600	$600	$600	$600
51650	LONGEVITY PAY	$0	$208	$208	$168	$188
	PERSONNEL	**$66,425**	**$72,037**	**$72,037**	**$96,974**	**$98,176**
53206	RECREATION ID CARD EXP.	$4,767	$5,000	$5,000	$5,000	$5,000
53220	GYMNASIUM EQUIPMENT	$2,163	$14,900	$14,900	$11,900	$9,200
53225	GOLF TOURNAMENT SUPPLIES	$7,147	$9,500	$0	$0	$0
53340	OFFICE SUPPLIES/EQUIPMENT	$5,921	$8,000	$8,000	$8,000	$8,000
53440	COMPUTER SOFTWARE	$0	$4,287	$0	$0	$0
53470	SECURITY EQUIPMENT	$4,113	$0	$0	$0	$0
54050	REPAIR & MAINTENANCE	$0	$22,893	$0	$20,000	$20,000
54305	COMPUTER HARDWARE MAINT.	$0	$9,658	$0	$0	$0
54352	BASEBALL FIELD MAINTENANCE	$0	$8,750	$0	$10,000	$10,000
	SUPPLIES	**$24,111**	**$82,988**	**$27,900**	**$54,900**	**$52,200**
55050	SECURITY SERVICES	$6,333	$8,000	$8,000	$8,000	$8,000
55120	ADVERTISING	$15,882	$20,000	$20,000	$20,000	$20,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$1,856	$1,225	$1,225	$2,500	$2,500
55235	TRAINING AND TRAVEL EXPENSES	$20,829	$19,700	$19,700	$19,700	$19,700

CITY OF DESOTO

FUND

227

RECREATION REVOLVING FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
55348	PROGRAM EXPENSES	$3,581	$8,500	$8,500	$8,500	$8,500
57503	SPECIAL EVENTS	$67,158	$60,750	$60,750	$60,750	$60,750
55518	ADULT SPORTS EXP.	$7,185	$11,500	$11,500	$11,500	$11,500
55526	ACCREDITATION EXPENSES	$2,060	$5,000	$5,000	$5,000	$5,000
55610	RECREATIONAL CLASSES EXP.	$38,458	$35,000	$35,000	$37,000	$37,000
55616	YOUTH TOURNAMENT EXPENSES	$17,040	$15,000	$15,000	$15,000	$15,000
55617	TEXAS TOURNAMENT- BASEBALL	$7,022	$1,251	$10,000	$0	$0
55620	FITNESS ROOM EXP.	$28,103	$40,000	$40,000	$7,200	$7,200
57170	MISCELLANEOUS EXPENDITURES	$2,056	$4,900	$4,900	$6,625	$6,625
	SERVICES AND PROFESSIONAL FEES	**$217,563**	**$230,826**	**$239,575**	**$201,775**	**$201,775**
59230	TRANS TO 230 ENERGY MANAGEMENT	$70,000	$70,000	$70,000	$70,000	$70,000
	TRANSFERS AND OTHER	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**
58160	CAPITAL OUTLAY	$13,101	$16,000	$16,000	$21,000	$34,000
	CAPITAL OUTLAY	**$13,101**	**$16,000**	**$16,000**	**$21,000**	**$34,000**
	TOTAL EXPENDITURES	**$391,199**	**$471,850**	**$425,512**	**$444,649**	**$456,151**
	FUND BALANCE-ENDING	**$280,123**	**$197,673**	**$237,559**	**$174,810**	**$104,559**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	227	RECREATION REVOLVING FUND
DEPT	5	PARKS & RECREATION DEPT.
PROGRAM	32	RECREATION PROGRAM

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 14,635.00		
51050	E	FICA EXP.-EMPLOYER	$ 5,315.00		
51080	E	WORKER'S COMPENSATION	$ 150.00		
51110	E	TMRS-EMPLOYER	$ 7,402.00		
51470	E	SALARIES	$ 68,704.00		
51590	E	CERTIFICATION PAY	$ 600.00		
51650	E	LONGEVITY PAY	$ 168.00		
53206	E	RECREATION ID CARD EXP.	$ 5,000.00		Expenditures to replace and maintain equipment needed to print cards for youth sports and general memberships.
53220	E	GYMNASIUM EQUIPMENT	$ 11,900.00		Gymnasium Equipment Mainenance and Replacment Plan.
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 8,000.00		Office supplies specifically used in the control booth at the recreation center.
54050	E	REPAIR & MAINTENANCE	$ 20,000.00		
54352	E	BASEBALL FIELD MAINTENANCE	$ 10,000.00		
55050	E	SECURITY SERVICES	$ 8,000.00		
55120	E	ADVERTISING	$ 20,000.00		Expenditures used to promote special events; tournament; recreation classes; fitness center memberships; pavillion and civic center rentals.
55230	E	MEMBERSHIPS & SUBSCRIPTIONS	$ 2,500.00		Texas Recreation and Parks Society; National Forum for Black Public Administrators; Natrional Recreations and Parks Association; and Texas
55235	E	TRAINING AND TRAVEL EXPENSES	$ 19,700.00		Expenses in this line item includes attending Texas Recreations and Parks Society Conference, Certified Parks and Recreation Pro Conference; National Forum for Black Public Administrators Conference; and the State Texas Amateur Athletic Federation Conference.
55348	E	PROGRAM EXPENSES	$ 8,500.00		Annual maintance agreement for musco lighting system for outdoor athletic parks; Animoto software for special
55518	E	ADULT SPORTS EXP.	$ 11,500.00		Expenditures for fall and spring adult co ed soccer and men's basketball programs.
55526	E	ACCREDITATION EXPENSES	$ 5,000.00		Travel expense for NRPA judging committee and other consultant fees.
55610	E	RECREATIONAL CLASSES EXP.	$ 37,000.00		Expenditures for contract fee instructors for recreational classes and equipment.
55616	E	YOUTH TOURNAMENT EXPENSES	$ 15,000.00		Expenses used to administer tournaments and pay gym or facility rental fees.
55620	E	FITNESS ROOM EXP.	$ 7,200.00		Fitness Center Maintenance and Replacement Plan Line Item.
57170	E	MISCELLANEOUS EXPENDITURES	$ 6,625.00		Expenditures used for the annual Musco Lighting maintenance contract for outdoor athletic complexes; Animoto software to market special events; survey monkey software to capture patron program feedback and istocphant, a desktop publishing software that assist with graphics for program publications.
57503	E	SPECIAL EVENTS	$ 60,750.00		
58160	E	CAPITAL OUTLAY	$ 21,000.00		
59230	E	TRANS TO 230 ENERGY MANAGEMENT	$ 70,000.00		Funds transferred from recreaton revolving account to assist with energy management cost.
Totals			$ 444,649.00		

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CITY OF DESOTO

FUND

233

YOUTH SPORTS ASSOC-SOCCER

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
	FUND BALANCE-BEGINNING	**$19,417**	**$9,916**	**$9,916**	**1,999.51**	**$2,000**
	REVENUES					
45690	SOCCER ACTIVITY REVENUE	$26,967	$30,000	$0	$0	$0
	TOTAL REVENUES	**$26,967**	**$30,000**	**$0**	**$0**	**$0**
	TOTAL AVAILABLE RESOURCES	**$46,385**	**$39,916**	**$9,916**	**$2,000**	**$2,000**
	EXPENDITURES					
55510	ADMIN FEES	$36,469	$41,000	$7,916	$0	$0
	TOTAL EXPENDITURES	**$36,469**	**$41,000**	**$7,916**	**$0**	**$0**
	FUND BALANCE-ENDING	**$9,916**	**-$1,084**	**$2,000**	**$2,000**	**$2,000**

NOTES

CITY OF DESOTO

FUND

228

FIRE TRAINING FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$119,213**	**$176,994**	**$176,994**	**$191,709**	**$210,968**
	REVENUES					
45705	EMS TUITION	$94,648	$110,000	$110,000	$110,000	$110,000
45710	LEADERSHIP/OTHER TUITION	$23,925	$17,000	$17,000	$17,000	$17,000
45715	FIRE TUITION	$129,545	$140,000	$140,000	$140,000	$140,000
45718	BUNKER GEAR REVENUE	$22,200	$18,000	$18,000	$18,000	$18,000
45720	SHIRTS & HATS REV	$12,736	$11,000	$11,000	$11,000	$11,000
45722	PICTURES & VIDEOS	$1,007	$1,000	$1,000	$1,000	$1,000
45724	GRADUATION BANQUET	$4,193	$7,000	$7,000	$7,000	$7,000
46060	INTEREST REVENUE	$366	$600	$600	$600	$600
47101	TRANS FROM 101 GENERAL FUND	$22,074	$0	$0	$0	$0
49430	REVENUE FROM LEASE/RENT	$1,200	$500	$500	$500	$500
49950	OTHER FINANCING SOURCES	$25,000	$35,000	$35,000	$35,000	$35,000
	TOTAL REVENUE	**$336,894**	**$340,100**	**$340,100**	**$340,100**	**$340,100**
	TOTAL AVAILABLE RESOURCES	**$456,107**	**$517,094**	**$517,094**	**$531,809**	**$551,068**
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$0	$9,362	$9,362	$10,316	$10,636
51050	FICA EXP.-EMPLOYER	$8,388	$9,346	$9,346	$9,512	$9,543
51080	WORKER'S COMPENSATION	$551	$755	$755	$492	$492
51110	TMRS-EMPLOYER	$11,080	$13,738	$13,738	$13,250	$13,135
51470	SALARIES	$261	$31,468	$31,468	$34,285	$34,628
51530	SALARIES OVERTIME	$92,617	$90,000	$90,000	$90,000	$90,000
51560	SALARIES-PART TIME	$24,135	$0	$0	$0	$0
51590	CERTIFICATION PAY	$0	$600	$600	$0	$0
51650	LONGEVITY PAY	$0	$104	$104	$60	$108
	PERSONNEL	**$137,032**	**$155,373**	**$155,373**	**$157,915**	**$158,542**
53040	OTHER EQUIPMENT	$2,759	$3,500	$4,000	$4,000	$4,000
53250	LIBRARY BOOKS	$0	$0	$0	$0	$0
53320	FIREFIGHTING EQUIPMENT	$827	$1,000	$1,000	$2,000	$2,000
53340	OFFICE SUPPLIES/EQUIPMENT	$1,736	$2,850	$1,850	$1,850	$1,850
53380	MISCELLANEOUS SUPPLIES	$959	$2,500	$2,000	$2,000	$2,000
53520	FURNITURE & FIXTURES	$883	$1,000	$1,000	$1,500	$1,500
53565	TRAINING SUPPLIES	$378	$2,400	$2,400	$2,400	$2,400
53580	TECHNICAL & CODE BOOKS	$16,617	$15,575	$14,500	$14,500	$14,500
53640	CLOTHING	$7,631	$9,000	$9,000	$9,000	$9,000
53660	PROTECTIVE CLOTHING	$0	$250	$250	$250	$250
53800	PROGRAM FOOD & REFRESHMENTS	$5,843	$7,500	$7,500	$7,500	$7,500
	SUPPLIES	**$37,632**	**$45,575**	**$43,500**	**$45,000**	**$45,000**

FUND

228

FIRE TRAINING FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
52106	BANK & CREDIT CARD EXP.	$1,750	$0	$0	$0	$0
54050	REPAIR & MAINTENANCE	$1,155	$5,200	$7,000	$5,000	$5,000
55085	MEDICAL SERVICES	$2,506	$3,500	$3,500	$4,326	$4,326
55090	PROFESSIONAL SERVICES	$54,901	$59,800	$59,800	$61,800	$61,800
55120	ADVERTISING	$0	$100	$100	$100	$100
55125	PRINTING & BINDING	$688	$1,000	$1,000	$1,000	$1,000
55170	RENTALS-BLDG LAND & SPACE	$1,165	$0	$0	$0	$0
55195	ANNUAL AWARDS	$1,194	$1,900	$1,900	$1,900	$1,900
55235	TRAINING AND TRAVEL EXPENSES	$0	$2,300	$1,500	$4,000	$4,000
56165	UTILITY-GAS	$968	$2,000	$2,000	$2,000	$2,000
56450	TELEPHONE SERVICE	$1,783	$3,425	$4,500	$4,500	$4,500
	SERVICES AND PROFESSIONAL FEES	**$66,110**	**$79,225**	**$81,300**	**$84,626**	**$84,626**
59101	TRANS TO 101-GENERAL FUND	$0	$11,037	$11,037	$0	$0
59305	TRANS TO 305-DEBT SERVICE	$36,335	$34,175	$34,175	$33,300	$33,300
59412	TRANS TO 412 ELECTRONIC EQUIP	$380	$0	$0	$0	$0
	TRANSFERS AND OTHER	**$36,715**	**$45,212**	**$45,212**	**$33,300**	**$33,300**
50460	INTEREST EXPENSE	$1,623	$0	$0	$0	$0
	DEBT SERVICE	**$1,623**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$279,114**	**$325,385**	**$325,385**	**$320,841**	**$321,468**
	FUND BALANCE-ENDING	**$176,994**	**$191,709**	**$191,709**	**$210,968**	**$229,600**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	228	FIRE TRAINING FUND
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	ADMINISTRATIVE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51020	E	GROUP INSURANCE-EMPLOYER	$ 10,316.00		
51050	E	FICA EXP.-EMPLOYER	$ 9,512.00		FICA for DeSoto Fire Rescue employees
51080	E	WORKER'S COMPENSATION	$ 492.00		
51110	E	TMRS-EMPLOYER	$ 13,250.00		TMRS for DeSoto Fire Rescue Employees
51470	E	SALARIES	$ 34,285.00		
51530	E	SALARIES OVERTIME	$ 90,000.00		Overtime salaries for administrative duties of the Fire Academy
51650	E	LONGEVITY PAY	$ 60.00		
53040	E	OTHER EQUIPMENT	$ 4,000.00		Minor equipment for the fire academy and the fire training field
53320	E	FIREFIGHTING EQUIPMENT	$ 2,000.00		Fire fighting equipment for firefighting instruction at the Fire Academy
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 1,500.00		Office supplies and equipment for fire academy
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 350.00		Office supplies for EMS instuction
53380	E	MISCELLANEOUS SUPPLIES	$ 1,000.00		Miscellanous supplies for the fire academy building and fire training field
53380	E	MISCELLANEOUS SUPPLIES	$ 1,000.00		Supplies for the Fire Academy Offices
53520	E	FURNITURE & FIXTURES	$ 1,500.00		Furniture and fixtures for the Fire Academy building
53520	E	FURNITURE & FIXTURES	$ -		
53565	E	TRAINING SUPPLIES	$ 1,000.00		Training supplies for emergency medical tech.classes
53565	E	TRAINING SUPPLIES	$ 1,400.00		Training supplies for fire fighting instruction
53580	E	TECHNICAL & CODE BOOKS	$ 2,000.00		Books and mannuals for teaching leadership and employee development courses
53580	E	TECHNICAL & CODE BOOKS	$ 3,500.00		Instuctional materials and books for Fire Academy
53580	E	TECHNICAL & CODE BOOKS	$ 9,000.00	Cost increase from previous	Text books for Emergency Medical Tech. courses and CPR training.
53640	E	CLOTHING	$ 9,000.00		Student uniforms and workout clothing
53660	E	PROTECTIVE CLOTHING	$ 250.00		Personal Protective Clothing for Fire Academy
53800	E	PROGRAM FOOD & REFRESHMENTS	$ 7,500.00		Food and refreshments for Fire Academy events and Graduations
54050	E	REPAIR & MAINTENANCE	$ 5,000.00		Repair and maintenance for Fire Academy building and equipment
55085	E	MEDICAL SERVICES	$ 4,326.00		Drug testing for students in emergency medical tech.classes.
55090	E	PROFESSIONAL SERVICES	$ 31,800.00		Testing and other professional services
55090	E	PROFESSIONAL SERVICES	$ 30,000.00		Testing and other Professional Services
55120	E	ADVERTISING	$ 100.00		Advertising for classes at the Fire Academy
55125	E	PRINTING & BINDING	$ 400.00		Printing materials for emergency medical tech. and CPR training
55125	E	PRINTING & BINDING	$ 600.00		Printing of materials for instruction at the Fire Academy
55195	E	ANNUAL AWARDS	$ 1,500.00		Awards for Fire Academy Graduation
55195	E	ANNUAL AWARDS	$ 400.00		Emergency Medical Tech.graduation awards
55235	E	TRAINING AND TRAVEL EXPENSES	$ 3,500.00		Training for city employee instructors
55235	E	TRAINING AND TRAVEL EXPENSES	$ 500.00		Training for Fire Academy departmental instuctors
56165	E	UTILITY-GAS	$ 2,000.00		
56450	E	TELEPHONE SERVICE	$ 4,500.00		Telephone service for the fire academy
59305	E	TRANS TO 305-DEBT SERVICE	$ 33,300.00		Payment on Fire Academy building
Totals			320,841.00		

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CITY OF DESOTO

229

POLICE GRANT FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$46,318**	**$38,138**	**$38,138**	**$36,507**	**$50,202**
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$7,633	$7,489	$7,489	$70,479	$70,000
	TOTAL REVENUE	**$7,633**	**$7,489**	**$7,489**	**$70,479**	**$70,000**
	TOTAL AVAILABLE RESOURCES	**$53,951**	**$45,627**	**$45,627**	**$106,986**	**$120,202**
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$0	$0	$0	$10,314	$10,655
51050	FICA EXP.-EMPLOYER	$0	$0	$0	$2,550	$3,419
51080	WORKER'S COMPENSATION	$0	$0	$0	$23	$31
51110	TMRS-EMPLOYER	$0	$0	$0	$3,553	$4,706
51470	SALARIES	$0	$0	$0	$32,744	$44,096
51590	CERTIFICATION PAY	$0	$0	$0	$600	$600
	PERSONNEL	**$0**	**$0**	**$0**	**$49,784**	**$63,507**
53380	MISCELLANEOUS SUPPLIES	$13,488	$5,989	$7,620	$5,500	$5,500
	SUPPLIES	**$13,488**	**$5,989**	**$7,620**	**$5,500**	**$5,500**
55090	PROFESSIONAL SERVICES	$1,500	$1,500	$1,500	$1,500	$1,500
55235	TRAINING AND TRAVEL EXPENSES	$825	$0	$0	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$2,325**	**$1,500**	**$1,500**	**$1,500**	**$1,500**
	TOTAL EXPENDITURES	**$15,813**	**$7,489**	**$9,120**	**$56,784**	**$70,507**
	FUND BALANCE-ENDING	**$38,138**	**$38,138**	**$36,507**	**$50,202**	**$49,695**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	229	POLICE GRANT FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	10	BLOCK GRANT 2003

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51080	E	WORKER'S COMPENSATION	$ 23.00		
51110	E	TMRS-EMPLOYER	$ 3,553.00		
51470	E	SALARIES	$ 32,744.00		
51590	E	CERTIFICATION PAY	$ 600.00		
53380	E	MISCELLANEOUS SUPPLIES	$ 5,500.00		Electronic equipment.
55090	E	PROFESSIONAL SERVICES	$ 1,500.00		Rental facilities for DISD.
Totals			$ 56,784.00		

CITY OF DESOTO

FUND

230

ENERGY MANAGEMENT FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**($54,938)**	**$218,910**	**$218,910**	**$420,648**	**$586,406**
	REVENUES					
46060	INTEREST REVENUE	$610	$0	$0	$0	$0
47101	TRANS FROM 101-GENERAL FUND	$1,894,000	$1,894,000	$1,894,000	$1,618,000	$1,618,000
47227	TRANS FROM 227-REC REVOLVING	$70,000	$70,000	$70,000	$70,000	$70,000
47502	TRANS FROM 502- WATER/SEWER FU	$415,758	$415,758	$415,758	$415,758	$415,758
	TOTAL REVENUE	**$2,396,101**	**$2,379,758**	**$2,379,758**	**$2,103,758**	**$2,103,758**
	TOTAL AVAILABLE RESOURCES	**$2,341,163**	**$2,598,668**	**$2,598,668**	**$2,524,406**	**$2,690,164**
	EXPENDITURES					
55090	PROFESSIONAL SERVICES	$41,758	$40,520	$40,520	$0	$0
56070	UTILITY-ELECTRIC	$1,571,481	$1,616,500	$1,616,500	$1,650,000	$1,650,000
56165	UTILITY-GAS	$36,173	$36,000	$36,000	$38,000	$38,000
56260	UTILITY-WATER & SEWER SERVICE	$235,349	$235,000	$245,000	$250,000	$250,000
	SERVICES AND PROFESSIONAL FEES	**$1,884,761**	**$1,928,020**	**$1,938,020**	**$1,938,000**	**$1,938,000**
50100	LOAN PRINCIPAL PAYMENT	$226,241	$220,000	$220,000	$0	$0
50460	LOAN INTEREST EXPENSE	$11,251	$20,000	$20,000	$0	$0
	DEBT SERVICE	**$237,492**	**$240,000**	**$240,000**	**$0**	**$0**
	TOTAL EXPENDITURES	**$2,122,254**	**$2,168,020**	**$2,178,020**	**$1,938,000**	**$1,938,000**
	FUND BALANCE-ENDING	**$218,910**	**$430,648**	**$420,648**	**$586,406**	**$752,164**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	230	ENERGY MANAGEMENT FUND
DEPT	ALL	
PROGRAM	ALL	

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
50100	E	LOAN PRINCIPAL PAYMENT	$ -	This loan is	This loan is paid off in 2015.
50460	E	LOAN INTEREST EXPENSE	$ -	This loan	This loan interest along with loan is completed in 2015.
56070	E	UTILITY-ELECTRIC	$ 180,000.00		Electricity consumption in parks used primarily for ballfield lights and irrigation. Parks staff have been budgeting to keep this number reasonable. This number is trending lower due to use management by staff.
56070	E	UTILITY-ELECTRIC	$ 900,000.00		The estimate for 2014 and 2015 charges are based off of the most recent bills in this category. Also, we will be paying $20,500 to TXDOT annually for maintenance of street lights on Belt Line Road. Note that an increase has occurred to to new streetlights and infrastructure on Cockrell Hill Road.
56070	E	UTILITY-ELECTRIC	$ 570,000.00		
56165	E	UTILITY-GAS	$ 38,000.00		For FY 2015, we will be approximately $4000.00 over budget due mainly to a much longer than normal heating season.
56260	E	UTILITY-WATER & SEWER SERVICE	$ 170,000.00		Parks staff have been monitoring water consumption to control help control numbers. Watering schedules are closely managed to ensure only enough water to maintain fields is being used (no waste). Water is necessary to maintain all parks and medians.
56260	E	UTILITY-WATER & SEWER SERVICE	$ 80,000.00		
Totals			$ 1,938,000.00		

FUND

231

SENIOR CENTER

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$27,972**	**$26,400**	**$26,400**	**$27,658**	**$27,746**
	REVENUES					
45507	RECREATION CLASSES INCOME	$3,161	$3,400	$3,400	$3,500	$3,500
45510	SENIOR TRIPS REVENUE	$1,676	$2,000	$2,000	$2,000	$2,000
45529	SPECIAL EVENTS REVENUE	$917	$1,700	$1,700	$1,700	$1,700
46060	INTEREST REVENUE	$78	$78	$78	$78	$78
49110	MISCELLANEOUS REVENUE	$4,908	$3,330	$3,330	$3,330	$3,330
	TOTAL REVENUE	**$10,743**	**$10,508**	**$10,508**	**$10,608**	**$10,608**
	TOTAL AVAILABLE RESOURCES	**$38,716**	**$36,908**	**$36,908**	**$38,266**	**$38,354**
	EXPENDITURES					
57170	MISCELLANEOUS EXPENDITURES	$3,030	$2,500	$2,500	$3,000	$3,000
	SUPPLIES	**$3,030**	**$2,500**	**$2,500**	**$3,000**	**$3,000**
54050	REPAIR & MAINTENANCE	$1,624	$500	$500	$500	$500
55348	PROGRAM EXPENSES	$4,366	$2,800	$2,000	$3,150	$3,150
55628	SENIOR TRIP EXP.	$577	$425	$1,000	$670	$765
57503	SPECIAL EVENTS	$2,718	$3,250	$3,250	$3,200	$3,500
	SERVICES AND PROFESSIONAL FEES	**$9,285**	**$6,975**	**$6,750**	**$7,520**	**$7,915**
	TOTAL EXPENDITURES	**$12,315**	**$9,475**	**$9,250**	**$10,520**	**$10,915**
	FUND BALANCE-ENDING	**$26,400**	**$27,433**	**$27,658**	**$27,746**	**$27,439**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	231	SENIOR CENTER
DEPT	5	PARKS & RECREATION DEPT.
PROGRAM	22	SENIOR CENTER ACTIVITIES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
54050	E	REPAIR & MAINTENANCE	$ 500.00		Repairs at Center (Fitness Room equipement, pool table, kline, ice machine, walk-in refrigerator, T.V.'s) That are not in the Replacement Plan.
55348	E	PROGRAM EXPENSES	$ 3,150.00		Combined program expenses and classes together for FY 2014 budget. Request to make account number inactive in 2014. This account includes the following items: Choir Class (folders, copies,food) Painting Class (paint, brushes, materials) Ceramics (paint, glaze, and materials) Mahjong (Playing tiles, table) Wii Bowling (controlers, batteries) 42" Dominoes (Dominoes, table) Book Club (books).
55628	E	SENIOR TRIP EXP.	$ 670.00		Mystery Dinners, Casino Trips, Bluebonnet Trip, State Fair of Texas, Allen Outlet Mall Trip, Grapevine Mills Trip, Waxahachie and Enis Trip, Canton Trip, Movie Trip, (Driver expenses for eating on the road or parking fee).
57170	E	MISCELLANEOUS EXPENDITURES	$ 3,000.00		Center T-Shirts, Kitchen Supplies (Coffee, creamer, bowls,cups, spoons, forks, napkins, soup, etc.) Computer lab (ink toner, screen cleaner) Center Supplies (hand santizer, air freshener, ink toner, pencils, pens, envelopes, etc.). Increase in number of participants at the Center is making the increase in items needed list above.
57503	E	SPECIAL EVENTS	$ 3,200.00		Expenses for Center Special Events: Valentines Party, Black History Program, Evening Dinner and Entertainment, Cinco De Mayo Party, Mother's Day Party, Father's Day Party, July 4th Party, Halloween Party, Christmas Party.
Totals			$ 10,520.00		

CITY OF DESOTO

FUND

238

YOUTH SPORTS ASSOC-FOOTBALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$18,170**	**$18,170**	**$18,170**	**$2,841**	**$4,371**
	REVENUES					
45620	CONCESSION REVENUE	$178	$600	$200	$200	$200
45660	FOOTBALL ACTIVITY REVENUE	$20,155	$38,000	$22,000	$35,000	$35,000
46060	INTEREST REVENUE	$8	$0	$0	$0	$0
	TOTAL REVENUES	**$20,341**	**$38,600**	**$22,200**	**$35,200**	**$35,200**
	TOTAL AVAILABLE RESOURCES	**$38,511**	**$56,770**	**$40,370**	**$38,041**	**$39,571**
	EXPENDITURES					
51050	FICA EXP.-EMPLOYER	$0	$766	$766	$386	$390
51080	WORKER'S COMPENSATION	$0	$103	$103	$34	$34
51560	SALARIES-PART TIME	$0	$10,015	$10,015	$5,050	$5,100
	PERSONNEL	**$0**	**$10,884**	**$10,884**	**$5,470**	**$5,524**
54592	FOOTBALL MAINTENANCE	$3,508	$4,000	$4,000	$4,000	$4,000
55145	INSURANCE EXPENSE	$0	$5,245	$5,245	$6,000	$6,000
55484	OFFICIALS	$9,220	$11,000	$11,000	$11,000	$11,000
55490	MONITORS	$1,684	$2,000	$2,000	$2,000	$2,000
55500	AWARDS	$3,016	$3,100	$3,100	$3,100	$3,100
55510	ADMIN FEES	$3,840	$1,300	$1,300	$2,100	$2,100
	SERVICES & PROFESSIONAL FEES	**$21,267**	**$26,645**	**$26,645**	**$28,200**	**$28,200**
	TOTAL EXPENDITURES	**$21,267**	**$37,529**	**$37,529**	**$33,670**	**$33,724**
	ENDING FUND BALANCE	**$17,244**	**$19,241**	**$2,841**	**$4,371**	**$5,847**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	238	YOUTH SPORTS ASSOC-FOOTBALL
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	0	YOUTH SPORTS FOOTBALL

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ 386.00		
51080	E	WORKER'S COMPENSATION	$ 34.00		
51560	E	SALARIES-PART TIME	$ 5,050.00		
54592	E	FOOTBALL MAINTENANCE	$ 4,000.00		Registration amount used to assist with field maintenance.
55145	E	INSURANCE EXPENSE	$ 6,000.00		
55484	E	OFFICIALS	$ 11,000.00		Contracted service to provide certified officials and scorekeepers during league and post season play.
55490	E	MONITORS	$ 2,000.00		
55500	E	AWARDS	$ 3,100.00		Participant trophies and team awards.
55510	E	ADMIN FEES	$ 2,100.00		Criminal background checks, advertising signage, cheerleading competition and scheduling software support.
Totals			$ 33,670.00		

CITY OF DESOTO

FUND

239

YOUTH SPORTS ASSOC-BASKETBALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**(695)**	**95**	**95**	**1,190**	**1,290**
	REVENUES					
45665	BASKETBALL ACTIVITY REVENUE	$23,255	$23,300	$36,095	$36,100	$36,100
	TOTAL REVENUES	**23,255**	**23,300**	**36,095**	**36,100**	**36,100**
	TOTAL AVAILABLE RESOURCES	**22,560**	**23,395**	**36,190**	**37,290**	**37,390**
	EXPENDITURES					
55145	INSURANCE EXPENSE	$0	$0	$0	$4,000	$4,000
55484	OFFICIALS	$0	$0	$0	$21,000	$21,000
55490	MONITORS	$0	$0	$0	$3,000	$3,000
55500	AWARDS	$2,170	$0	$0	$6,000	$6,000
55510	ADMIN FEES	$20,295	$22,600	$35,000	$2,000	$2,000
	TOTAL EXPENDITURES	**22,465**	**22,600**	**35,000**	**36,000**	**36,000**
	ENDING FUND BALANCE	**$95**	**$795**	**$1,190**	**$1,290**	**$1,390**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	239	YOUTH SPORTS ASSOC-BASKETBALL
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	0	

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55145	E	INSURANCE EXPENSE	$ 4,000.00		
55484	E	OFFICIALS	$ 21,000.00		
55490	E	MONITORS	$ 3,000.00		
55500	E	AWARDS	$ 6,000.00		
55510	E	ADMIN FEES	$ 2,000.00		Distribution of registration funds back to the youth sports association.
Totals			$ 36,000.00		

CITY OF DESOTO

FUND

240

HEALTH FACILITIES DEVEL CORP

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$18,355**	**$18,370**	**$18,370**	**$18,315**	**$18,260**
	REVENUES					
46060	INTEREST REVENUE	$15	$45	$45	$45	$45
49110	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0
	TOTAL REVENUE	**$15**	**$45**	**$45**	**$45**	**$45**
	TOTAL AVAILABLE RESOURCES	**$18,370**	**$18,415**	**$18,415**	**$18,360**	**$18,305**
	EXPENDITURES					
53380	MISCELLANEOUS SUPPLIES	$0	$100	$100	$100	$100
	SUPPLIES	**$0**	**$100**	**$100**	**$100**	**$100**
	TOTAL EXPENDITURES	**$0**	**$100**	**$100**	**$100**	**$100**
	FUND BALANCE-ENDING	**$18,370**	**$18,315**	**$18,315**	**$18,260**	**$18,205**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	240	HEALTH FACILITIES DEVEL CORP
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	1	

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53380	E	MISCELLANEOUS SUPPLIES	$ 100.00		
Totals			$ 100.00		

CITY OF DESOTO

FUND

241

HOUSING FINANCE CORP

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$248,915**	**$229,926**	**$229,926**	**$209,956**	**$189,986**
	REVENUES					
46060	INTEREST REVENUE	$476	$30	$30	$30	$30
	TOTAL REVENUE	**$476**	**$30**	**$30**	**$30**	**$30**
	TOTAL AVAILABLE RESOURCES	**$249,392**	**$229,956**	**$229,956**	**$209,986**	**$190,016**
	EXPENDITURES					
53380	MISCELLANEOUS SUPPLIES	$170	$0	$0	$0	$0
	SUPPLIES	**$170**	**$0**	**$0**	**$0**	**$0**
55380	NEIGHBORHOOD GRANTS	$19,296	$20,000	$20,000	$20,000	$20,000
	SERVICES AND PROFESSIONAL FEES	**$19,296**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
	TOTAL EXPENDITURES	**$19,466**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
	FUND BALANCE-ENDING	**$229,926**	**$209,956**	**$209,956**	**$189,986**	**$170,016**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	241	HOUSING FINANCE CORP
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	1	

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55380	E	NEIGHBORHOOD GRANTS	$ 20,000.00		
Totals			$ 20,000.00		

CITY OF DESOTO

FUND

242

INDUSTRIAL DEVEL. AUTHORITY

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$29,031**	**$29,054**	**$29,054**	**$28,854**	**$28,654**
	REVENUES					
46060	INTEREST REVENUE	$23	$50	$50	$50	$50
49110	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0
	TOTAL REVENUE	**$23**	**$50**	**$50**	**$50**	**$50**
	TOTAL AVAILABLE RESOURCES	**$29,054**	**$29,104**	**$29,104**	**$28,904**	**$28,704**
	EXPENDITURES					
53380	MISCELLANEOUS SUPPLIES	$0	$250	$250	$250	$250
	SUPPLIES	**$0**	**$250**	**$250**	**$250**	**$250**
55380		$0	$0	$0	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$0**	**$250**	**$250**	**$250**	**$250**
	FUND BALANCE-ENDING	**$29,054**	**$28,854**	**$28,854**	**$28,654**	**$28,454**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	242	INDUSTRIAL DEVEL. AUTHORITY
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	1	

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53380	E	MISCELLANEOUS SUPPLIES	$ 250.00		
Totals			$ 250.00		

CITY OF DESOTO

FUND

247

YOUTH SPORTS-GIRLS SOFTBALL

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$3,214**	**$3,214**	**$3,214**	**$3,249**	**$3,089**
	REVENUES					
45645	SOFTBALL ACTIVITY REVENUE	$2,710	$2,250	$2,250	$2,570	$2,570
	TOTAL REVENUES	**$2,710**	**$2,250**	**$2,250**	**$2,570**	**$2,570**
	TOTAL AVAILABLE RESOURCES	**$5,924**	**$5,464**	**$5,464**	**$5,819**	**$5,659**
	EXPENDITURES					
55510	ADMIN FEES	$2,214	$2,215	$2,215	$2,730	$2,570
	TOTAL EXPENDITURES	**$2,214**	**$2,215**	**$2,215**	**$2,730**	**$2,570**
	ENDING FUND BALANCE	**$3,710**	**$3,249**	**$3,249**	**$3,089**	**$3,089**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	247	YOUTH SPORTS-GIRLS SOFTBALL
DEPT	1	ADMINISTRATION
PROGRAM	0	

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
55510	E	ADMIN FEES	$ 2,730.00		Registration funds that are distributed back to youth association. The association is offering dual seasons (spring/fall) as opposed to offering one season from the previous years.
Totals			$ 2,730.00		

CITY OF DESOTO

FUND

263

CDBG GRANT FUND

DETAILS

	LINE ITEMS	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$0**	**$0**	**$0**	**$100**
	REVENUES				
40806	INTERGOV'T REIMBURSE-CDBG GRNT	$0	$0	$229,684	$230,000
46060	INTEREST REVENUE	$0	$0	$100	$100
	TOTAL REVENUE	**$0**	**$0**	**$229,784**	**$230,100**
	TOTAL AVAILABLE RESOURCES	**$0**	**$0**	**$229,784**	**$230,200**
	EXPENDITURES				
51020	GROUP INSURANCE-EMPLOYER	$0	$0	$10,327	$10,646
51050	FICA EXP.-EMPLOYER	$0	$0	$5,455	$5,511
51080	WORKER'S COMPENSATION	$0	$0	$86	$86
51110	TMRS-EMPLOYER	$0	$0	$4,239	$4,236
51470	SALARIES	$0	$0	$39,647	$40,044
51560	SALARIES PART TIME	$0	$0	$31,512	$31,826
51650	LONGEVITY PAY	$0	$0	$136	$184
	PERSONNEL	**$0**	**$0**	**$91,402**	**$92,533**
53340	OFFICE SUPPLIES/EQUIPMENT	$0	$0	$7,915	$3,740
53640	CLOTHING	$0	$0	$500	$500
	SUPPLIES	**$0**	**$0**	**$8,415**	**$4,240**
55125	PRINTING & BINDING	$0	$0	$1,000	$1,000
55235	TRAINING AND TRAVEL EXPENSES	$0	$0	$4,000	$4,000
56450	TELEPHONE SERVICES	$0	$0	$2,050	$1,800
	SERVICES AND PROFESSIONAL FEES	**$0**	**$0**	**$7,050**	**$6,800**
59490	TRANS TO 490-STREET IMPROVEMNT	$0	$0	$122,817	$126,427
	TRANSFERS AND OTHER	**$0**	**$0**	**$122,817**	**$126,427**
	TOTAL EXPENDITURES	**$0**	**$0**	**$229,684**	**$230,000**
	FUND BALANCE-ENDING	**$0**	**$0**	**$100**	**$200**

Highlights:

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	263	CDBG GRANT FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	17	CODE ENFORCEMENT

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51470	E	SALARIES	$ 39,647.00		
51650	E	LONGEVITY PAY	$ 136.00		
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 4,675.00	Office Supplies and	General office supplies and 1 handheld ticket writer for CDBG Code Enforcement Officer
55235	E	TRAINING AND TRAVEL EXPENSES	$ 3,000.00		
56450	E	TELEPHONE SERVICES	$ 900.00		
Totals			$ 66,532.00		

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	263	CDBG GRANT FUND
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	ADMINISTRATIVE SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53340	E	OFFICE SUPPLIES/EQUIPMENT	$ 3,240.00		
55090	E	PROFESSIONAL SERVICES	$ -		
55125	E	PRINTING & BINDING	$ 1,000.00		Print fair housing books and notifications.
56450	E	TELEPHONE SERVICES	$ 1,150.00		
59490	E	TRANS TO 490-STREET IMPROVEMNT	$ 122,817.00	CDBG Infrastructure	Alleyway reconstruction in low- to moderate-income area
Totals			$ 163,152.00		

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CITY OF DESOTO

FUND

264

FIRE GRANT FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$0**	**$1,541**	**$1,541**	**$1,541**	**$1,541**
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$9,665	$0	$0	$0	$0
	TOTAL REVENUE	**$9,665**	**$0**	**$0**	**$0**	**$0**
	TOTAL AVAILABLE RESOURCES	**$9,665**	**$1,541**	**$1,541**	**$1,541**	**$1,541**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$8,124	$0	$0	$0	$0
53340	OFFICE SUPPLIES/EQUIPMENT	$0	$0	$0	$0	$0
	SUPPLIES	**$8,124**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$8,124**	**$0**	**$0**	**$0**	**$0**
	FUND BALANCE-ENDING	**$1,541**	**$1,541**	**$1,541**	**$1,541**	**$1,541**

CITY OF DESOTO

FUND

624

LIBRARY REVENUE FUND

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$9,415**	**$15,094**	**$15,094**	**$16,184**	**$18,374**
	REVENUES					
45048	LIBRARY INTERNET PRINTING	$9,716	$7,500	$7,500	$8,000	$8,000
46060	INTEREST REVENUE	$21	$10	$10	$10	$10
48150	DONATIONS/SPONSORSHIPS	$698	$400	$400	$400	$400
48570	SUMMER READING CLUB DONATIONS	$1,500	$1,500	$1,500	$1,500	$1,500
49120	LOST & PAID MATERIALS	$2,435	$2,500	$2,500	$2,500	$2,500
49180	BOOK SALES	$403	$700	$700	$700	$700
	TOTAL REVENUE	**$14,774**	**$12,610**	**$12,610**	**$13,110**	**$13,110**
	TOTAL AVAILABLE RESOURCES	**$24,189**	**$27,704**	**$27,704**	**$29,294**	**$31,484**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$1,222	$2,600	$2,600	$2,000	$2,000
53240	LOST & PAID MATERIALS	$1,784	$2,500	$2,500	$2,500	$2,500
53380	MISCELLANEOUS SUPPLIES	$0	$10	$10	$0	$0
	SUPPLIES	**$3,006**	**$5,110**	**$5,110**	**$4,500**	**$4,500**
55432	BOOK SALE EXPENDITURES	$0	$700	$700	$200	$200
55618	SUMMER READING CLUB	$1,308	$1,500	$1,500	$1,500	$1,500
57330	MATERIALS & DONATIONS EXP.	$535	$600	$600	$600	$600
57690	INTERNET PRINTING COSTS	$3,941	$3,000	$3,000	$3,510	$3,510
	SERVICES AND PROFESSIONAL FEES	**$5,784**	**$5,800**	**$5,800**	**$5,810**	**$5,810**
59412	TRANS TO 412 ELECTRONIC EQUIP	$305	$610	$610	$610	$610
	TRANSFERS AND OTHER	**$305**	**$610**	**$610**	**$610**	**$610**
	TOTAL EXPENDITURES	**$9,095**	**$11,520**	**$11,520**	**$10,920**	**$10,920**
	FUND BALANCE-ENDING	**$15,094**	**$16,184**	**$16,184**	**$18,374**	**$20,564**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	624	LIBRARY REVENUE FUND
DEPT	10	LIBRARY SERVICES
PROGRAM	30	LIBRARY SERVICES

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 2,000.00	Minor Equipment	memory and hard drives to enhance public use computers
53240	E	LOST & PAID MATERIALS	$ 2,500.00	Lost and Paid Materials	Replacement of materials that have been lost and paid for by patrons.
55432	E	BOOK SALE EXPENDITURES	$ 200.00	Book Sale Expenditures	Display, upkeep, storage,
55618	E	SUMMER READING CLUB	$ 1,500.00	Summer Reading Club	Summer Reading Club
57330	E	MATERIALS & DONATIONS EXP.	$ 600.00	Materials and Donations	Miscellaneous books, book supplies (such as binder protectors, sleeve protectors, etc.) are purchased through this line item. Donations received on behalf of other entities (such as the African Children's Choir) are reimbursed to those entities through this line item.
57690	E	INTERNET PRINTING COSTS	$ 3,510.00	Internet Printing Costs	Internet print station and networking charge for print station; in previous years, printer cartridges for Library staff were purchased from this line item; purchases for Library staff offices supplies was moved into the General Fund (101-010-030). Internet Printing Revenue in the General Fund was also increased to accommodate this expenditure change. We are increasing this line item by $510.00 by taking from other line items in this fund.
59412	E	TRANS TO 412 ELECTRONIC EQUIP	$ 610.00		
Totals			$ 10,920.00		

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NOTES

ALL OTHER

FUNDS

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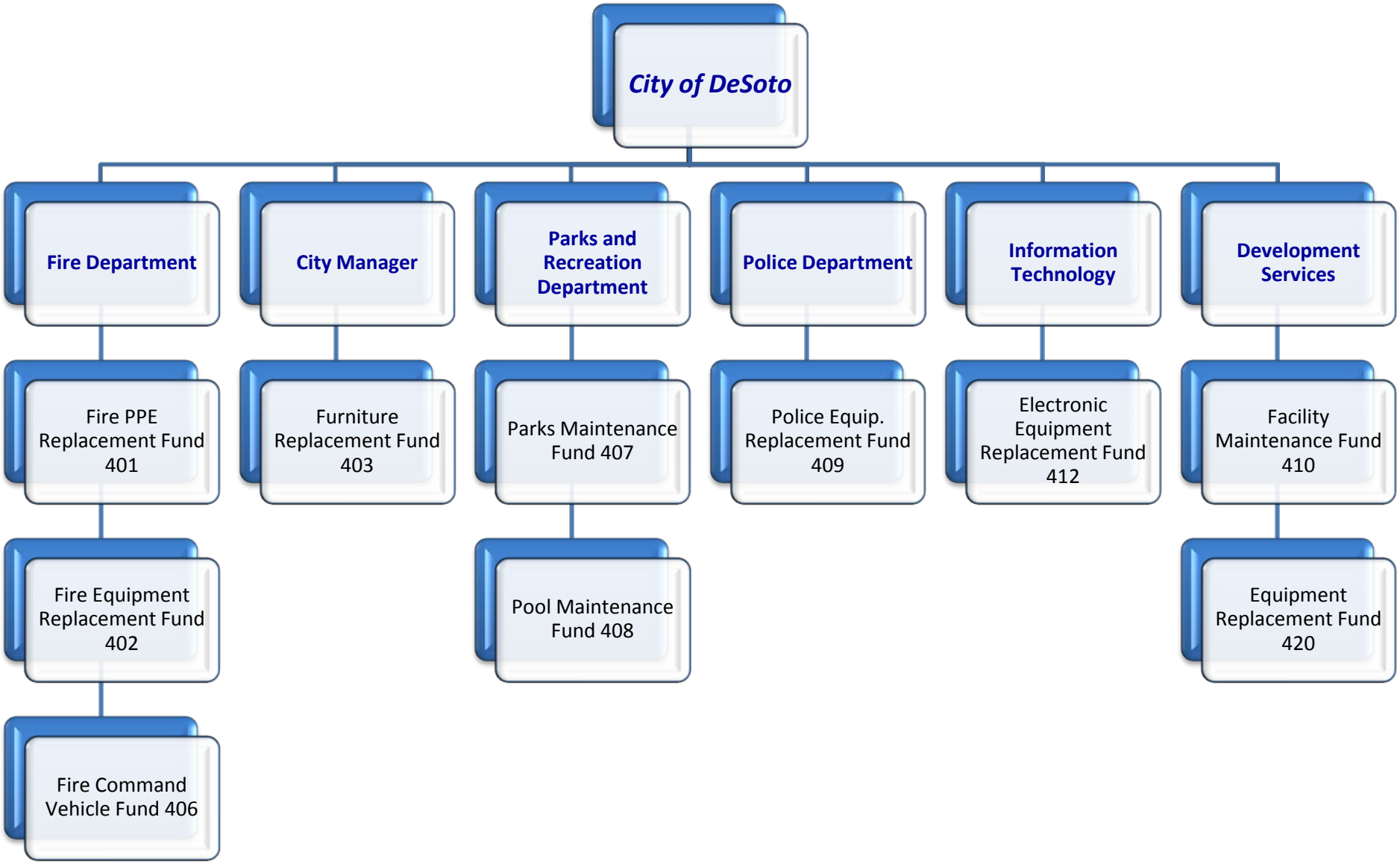
City of DeSoto
Fire Department
City Manager
Parks and Recreation Department
Police Department
Information Technology
Development Services
Fire PPE Replacement Fund 401
Furniture Replacement Fund 403
Parks Maintenance Fund 407
Police Equip. Replacement Fund 409
Electronic Equipment Replacement Fund 412
Facility Maintenance Fund 410
Fire Equipment Replacement Fund 402
Pool Maintenance Fund 408
Equipment Replacement Fund 420
Fire Command Vehicle Fund 406

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CITY OF DESOTO

FIRE PPE REPLACEMENT

401

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$50,066**	**$33,655**	**$33,655**	**$85,038**	**$136,053**
	REVENUES					
46060	INTEREST REVENUE	$107	$250	$250	$250	$250
47101	TRANS FROM 101 GENERAL FUND	$63,000	$63,000	$63,000	$63,000	$63,000
49110	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0
	TOTAL REVENUE	**$63,107**	**$63,250**	**$63,250**	**$63,250**	**$63,250**
	TOTAL AVAILABLE RESOURCES	**$113,173**	**$96,905**	**$96,905**	**$148,288**	**$199,303**
	EXPENDITURES					
53660	PROTECTIVE CLOTHING	$79,518	$11,867	$11,867	$12,235	$12,000
	SUPPLIES	**$79,518**	**$11,867**	**$11,867**	**$12,235**	**$12,000**
50100	LOAN PRINCIPAL PAYMENT	$0	$0	$0	$0	$0
50460	LOAN INTEREST EXPENSE	$0	$0	$0	$0	$0
	DEBT SERVICE	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$79,518**	**$11,867**	**$11,867**	**$12,235**	**$12,000**
	FUND BALANCE-ENDING	**$33,655**	**$85,038**	**$85,038**	**$136,053**	**$187,303**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	401	FIRE PPE REPLACEMENT
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	FIRE PPE RELPLACEMENT

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53660	E	PROTECTIVE CLOTHING	$ 12,235.00		Fire Protective Clothing tested yearly for Federal Compliance. Expenditures budgeted to expend over time as replacement necessary.
Totals			**$ 12,235.00**		

CITY OF DESOTO

FIRE EQUIP. REPLACEMENT FUND
402

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$165,134**	**$142,188**	**$142,188**	**$130,792**	**$67,891**
	REVENUES					
46060	INTEREST REVENUE	$280	$1,500	$1,500	$1,500	$1,500
47101	TRANS FROM 101-GENERAL FUND	$0	$55,104	$55,104	$0	$55,104
49110	MISCELLANEOUS REVENUE	$41	$0	$0	$0	$0
	TOTAL REVENUE	**$321**	**$56,604**	**$56,604**	**$1,500**	**$56,604**
	TOTAL AVAILABLE RESOURCES	**$165,455**	**$198,792**	**$198,792**	**$132,292**	**$124,495**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$0	$4,000	$4,000	$401	$401
53320	FIREFIGHTING EQUIPMENT	$19,632	$64,000	$64,000	$64,000	$64,000
	SUPPLIES	**$19,632**	**$68,000**	**$68,000**	**$64,401**	**$64,401**
59412	TRANS TO 412 ELECTRONIC EQUIP	$3,635	$0	$0	$0	$0
	TRANSFERS	**$3,635**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$23,267**	**$68,000**	**$68,000**	**$64,401**	**$64,401**
	FUND BALANCE-ENDING	**$142,188**	**$130,792**	**$130,792**	**$67,891**	**$60,094**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	402	FIRE EQUIP. REPLACEMENT FUND
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	FIRE EQUIPMENT REPLACEMENT

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 401.00		Misc. equipment.
53320	E	FIREFIGHTING EQUIPMENT	$ 64,000.00		Fire equipment replacement.
Totals			$ 64,401.00		

CITY OF DESOTO

FURNITURE REPLACEMENT FUND
403

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**($4,788)**	**$3,253**	**$3,253**	**$3,253**	**$3,253**
	REVENUES					
46060	INTEREST REVENUE	$10	$0	$0	$0	$0
47101	TRANS FROM 101-GENERAL FUND	$30,000	$30,000	$30,000	$30,000	$30,000
	TOTAL REVENUE	**$30,010**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
	TOTAL AVAILABLE RESOURCES	**$25,222**	**$33,253**	**$33,253**	**$33,253**	**$33,253**
	EXPENDITURES					
53060	MINOR FURNITURE & EQUIPMENT	$0	$0	$0	$0	$0
53520	FURNITURE & FIXTURES	$21,969	$30,000	$30,000	$30,000	$30,000
	SUPPLIES	**$21,969**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
	TOTAL EXPENDITURES	**$21,969**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
	FUND BALANCE-ENDING	**$3,253**	**$3,253**	**$3,253**	**$3,253**	**$3,253**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	403	FURNITURE REPLACEMENT FUND
DEPT	99	NON-DEPARTMENTAL
PROGRAM	1	NON-DEPARTMENTAL

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53520	E	FURNITURE & FIXTURES	$ 30,000.00	Furniture Replacement Program	FY2014 marked the final year of a multi-year payback plan to address a fund deficit dating back to 2007; recommend retaining the $30,000 budget, to address furniture issues in aging City facilities such as the Police Department, Fire Stations 1-3, Service Center, and Senior Center.
Totals			**$ 30,000.00**		

CITY OF DESOTO

COMMAND VEHICLE FIRE
406

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$61,638**	**$61,508**	**$61,508**	**$47,908**	**$30,808**
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$0	$1,000	$1,000	$1,000	$1,000
46060	INTEREST REVENUE	$115	$100	$100	$100	$100
49110	MISCELLANEOUS REVENUE	$0	$0	$0	$0	$0
	TOTAL REVENUE	**$115**	**$1,100**	**$1,100**	**$1,100**	**$1,100**
	TOTAL AVAILABLE RESOURCES	**$61,753**	**$62,608**	**$62,608**	**$49,008**	**$31,908**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$0	$7,527	$700	$700	$700
53380	MISCELLANEOUS SUPPLIES	$0	$2,000	$2,000	$2,000	$2,000
53520	FURNITURE & FIXTURES	$0	$500	$500	$500	$500
	SUPPLIES	**$0**	**$10,027**	**$3,200**	**$3,200**	**$3,200**
54050	REPAIR & MAINTENANCE	$245	$3,173	$10,000	$10,000	$10,000
55090	PROFESSIONAL SERVICES	$0	$1,000	$1,000	$1,000	$1,000
55415	OTHER CONTRACTUAL SERVICES	$0	$500	$500	$4,000	$500
	SERVICES AND PROFESSIONAL FEES	**$245**	**$4,673**	**$11,500**	**$15,000**	**$11,500**
	TOTAL EXPENDITURES	**$245**	**$14,700**	**$14,700**	**$18,200**	**$14,700**
	FUND BALANCE-ENDING	**$61,508**	**$47,908**	**$47,908**	**$30,808**	**$17,208**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	406	COMMAND VEHICLE FIRE
DEPT	7	FIRE DEPARTMENT
PROGRAM	10	FIRE DEPARTMENT

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 700.00		Command vehicle-other equipment items
53380	E	MISCELLANEOUS SUPPLIES	$ 2,000.00		Command vehicle-misc. supplies
53520	E	FURNITURE & FIXTURES	$ 500.00		Command vehicle-furniture/fixtures items.
54050	E	REPAIR & MAINTENANCE	$ 10,000.00		Command vehicle-items for repair and maintenance
55090	E	PROFESSIONAL SERVICES	$ 1,000.00		Command vehicle-professional services
55415	E	OTHER CONTRACTUAL SERVICES	$ 4,000.00		Command vehicle-other contractual services
Totals			$ 18,200.00		

CITY OF DESOTO

PARK MAINTENANCE
407

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$152,442**	**$125,982**	**$125,982**	**$142,182**	**$138,882**
	REVENUES					
46060	INTEREST REVENUE	$309	$200	$200	$200	$200
47101	TRANS FROM 101 GENERAL FUND	$26,000	$26,000	$26,000	$26,000	$26,000
	TOTAL REVENUE	**$26,309**	**$26,200**	**$26,200**	**$26,200**	**$26,200**
	TOTAL AVAILABLE RESOURCES	**$178,751**	**$152,182**	**$152,182**	**$168,382**	**$165,082**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$20,989	$10,000	$10,000	$24,500	$24,500
54050	REPAIR & MAINTENANCE	$0	$0	$0	$5,000	$5,000
	SERVICES AND PROFESSIONAL FEES	**$20,989**	**$10,000**	**$10,000**	**$29,500**	**$29,500**
58160	CAPITAL OUTLAY	$31,779	$0	$0	$0	$0
	CAPITAL OUTLAY	**$31,779**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$52,768**	**$10,000**	**$10,000**	**$29,500**	**$29,500**
	FUND BALANCE-ENDING	**$125,982**	**$142,182**	**$142,182**	**$138,882**	**$135,582**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	407	PARK MAINTENANCE			
DEPT	5	PARKS & LEISURE SERVICES			
PROGRAM	32				

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 24,500.00		
54050	E	REPAIR & MAINTENANCE	$ 5,000.00	Miscellaneous	Scoreboard repair, bulbs, cords, electrical, etc....
Totals			$ 29,500.00		

CITY OF DESOTO

POOL MAINTENANCE FUND
408

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$66,908**	**$80,427**	**$80,427**	**$15,052**	**$19,777**
	REVENUES					
46060	INTEREST REVENUE	$183	$125	$125	$125	$125
47101	TRANS FROM 101 GENERAL FUND	$21,000	$21,000	$21,000	$21,000	$21,000
	TOTAL REVENUE	**$21,183**	**$21,125**	**$21,125**	**$21,125**	**$21,125**
	TOTAL AVAILABLE RESOURCES	**$88,091**	**$101,552**	**$101,552**	**$36,177**	**$40,902**
	EXPENDITURES					
54050	REPAIR & MAINTENANCE	$7,664	$49,500	$49,500	$9,400	$9,400
54315	PUMP REPLACEMENT	$0	$7,000	$7,000	$7,000	$7,000
54725	POOL PAINTING	$0	$30,000	$30,000	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$7,664**	**$86,500**	**$86,500**	**$16,400**	**$16,400**
	TOTAL EXPENDITURES	**$7,664**	**$86,500**	**$86,500**	**$16,400**	**$16,400**
	FUND BALANCE-ENDING	**$80,427**	**$15,052**	**$15,052**	**$19,777**	**$24,502**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	408	POOL MAINTENANCE FUND			
DEPT	5	PARKS AND LEISURE SERVICES			
PROGRAM	45				

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
54050	E	REPAIR & MAINTENANCE	$ 9,400.00		Pump housing fixture and pool lights will be replaced.
54315	E	PUMP REPLACEMENT	$ 7,000.00		Replace pump
Totals			$ 16,400.00		

CITY OF DESOTO

POLICE EQUIPMENT REPLACE FUND
409

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$14,210**	**$16,386**	**$16,386**	**$16,636**	**$16,886**
	REVENUES					
46060	INTEREST REVENUE	$48	$250	$250	$250	$250
47101	TRANS FROM 101-GENERAL FUND	$95,152	$95,152	$95,152	$95,152	$95,152
47112	TRANS FROM 112-REGIONAL JAIL	$0	$20,500	$20,500	$20,500	$20,500
	TOTAL REVENUE	**$95,200**	**$115,902**	**$115,902**	**$115,902**	**$115,902**
	TOTAL AVAILABLE RESOURCES	**$109,410**	**$132,288**	**$132,288**	**$132,538**	**$132,788**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$78,992	$86,297	$88,949	$88,045	$92,782
53050	OTHER EQUIPMENT-REG. JAIL	$0	$20,500	$20,500	$20,500	$20,500
55480	PUBLIC SAFETY	$0	$0	$0	$0	$0
	SUPPLIES	**$78,992**	**$106,797**	**$109,449**	**$108,545**	**$113,282**
59412	TRANS TO 412 ELECTRONIC EQUIP	$8,842	$8,855	$6,203	$7,107	$2,370
	TRANSFERS AND OTHER	**$8,842**	**$8,855**	**$6,203**	**$7,107**	**$2,370**
58160	CIP CAPITALIZED ADDITIONS	$5,190	$0	$0	$0	$0
	CAPITAL OUTLAY	**$5,190**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$93,024**	**$115,652**	**$115,652**	**$115,652**	**$115,652**
	FUND BALANCE-ENDING	**$16,386**	**$16,636**	**$16,636**	**$16,886**	**$17,136**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	409	POLICE EQUIPMENT REPLACE FUND
DEPT	6	POLICE DEPARTMENT
PROGRAM	10	PUBLIC SAFETY

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53040	E	OTHER EQUIPMENT	$ 88,045.00		Equipment Replacement items
53050	E	OTHER EQUIPMENT-REG. JAIL	$ 20,500.00		Equipment Replacement For Regional Jail
59412	E	TRANS TO 412 ELECTRONIC EQUIP	$ 7,107.00		Transfer for future replacement of equipment.
Totals			$ 115,652.00		

CITY OF DESOTO

FACILITY MAINTENANCE
410

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$30,008**	**$36,182**	**$36,182**	**$75,383**	**$182,916**
	REVENUES					
46060	INTEREST REVENUE	$128	$250	$250	$250	$250
47101	TRANS FROM 101-GENERAL FUND	$327,651	$469,151	$469,151	$595,076	$571,876
	TOTAL REVENUE	**$327,779**	**$469,401**	**$469,401**	**$595,326**	**$572,126**
	TOTAL AVAILABLE RESOURCES	**$357,787**	**$505,583**	**$505,583**	**$670,709**	**$755,042**
	EXPENDITURES					
54050	REPAIR & MAINTENANCE	$2,476	$3,000	$3,000	$53,000	$53,000
54610	OVERHEAD DOORS R & M	$6,129	$5,200	$5,200	$5,200	$5,200
54611	APPLIANCE/ELECTRONICS R & M	$2,807	$9,000	$9,000	$9,000	$9,000
54612	CARPET REPLACE & MAINTENANCE	$7,547	$16,000	$16,000	$39,200	$39,200
54613	CHEMICALS FOR A/C CHILLER TOWE	$4,133	$4,200	$4,200	$4,200	$4,200
54614	CONTRACTOR CONST R & M	$12,275	$24,000	$24,000	$24,000	$24,000
54615	ELECTRICAL REPAIR & MAINTENANC	$24,836	$35,000	$35,000	$45,293	$45,293
54616	ELEVATOR REPAIR & MAINTENANCE	$8,229	$12,000	$12,000	$12,000	$12,000
54617	FIRE & ALARM EXTINGUIHER R & M	$6,990	$6,100	$8,500	$6,100	$6,100
54618	HVAC SERVICE REPAIR & MAINTENA	$29,208	$54,800	$60,300	$45,000	$45,000
54619	LOCKS, SCRUTY & AUTO DRS R & M	$18,479	$15,600	$16,000	$16,000	$16,000
54621	TROPICAL PLANT REPLACEMENTS	$3,200	$3,100	$3,100	$3,100	$3,100
54622	PLUMBING REPAIR & MAINTENANCE	$38,949	$23,322	$37,200	$22,000	$22,000
54623	SIGNS REPAIR & MAINTENANCE	$755	$2,000	$2,000	$2,000	$2,000
54624	EQUIPMENT REPLACEMENT	$2,265	$2,000	$2,000	$2,000	$2,000
54625	FLOOR REPAIR & REPLACEMENT	$1,605	$8,400	$8,000	$98,000	$98,000
54626	GENERATOR REPAIR & REPLACEMENT	$9,359	$64,500	$112,500	$18,500	$18,500
54627	GLASS REPAIRS	$65	$2,000	$2,000	$2,000	$2,000
54628	PAINTING INTERIOR/EXTERIOR	$6,765	$51,000	$51,000	$16,000	$16,000
54631	PEST CONTROL SERVICES	$5,294	$7,200	$9,200	$7,200	$7,200
54632	ROOF REPAIR & REPLACEMENT	$0	$12,000	$10,000	$12,000	$12,000
	SERVICES AND PROFESSIONAL FEES	**$191,367**	**$360,422**	**$430,200**	**$441,793**	**$441,793**
58160	CAPITAL OUTLAY	$0	$0	$0	$0	$0
58080	BUILDINGS & IMPROVEMENTS	$120,239	$13,878	$0	$46,000	$0
58320	CAPITALIZED MACH. & EQUIP.	$0	$5,500	$0	$0	$0
	CAPITAL OUTLAY	**$120,239**	**$19,378**	**$0**	**$46,000**	**$0**
59486	TRANS TO 486-GF CAPITAL IMPROV	$10,000	$0	$0	$0	$0
	TRANSFERS	**$10,000**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$321,606**	**$379,800**	**$430,200**	**$487,793**	**$441,793**
	FUND BALANCE-ENDING	**$36,182**	**$125,783**	**$75,383**	**$182,916**	**$313,249**

Highlights:

Security System including new locks for Town Center. Chiller maintenace contract $50K

Additonal funding to replace generator at Town Center. Remodling of Civic & Recreation Center restrooms

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	410	FACILITY MAINTENANCE
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	20	FACILITY MAINTENANCE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
51050	E	FICA EXP.-EMPLOYER	$ -		
54050	E	REPAIR & MAINTENANCE	$ 53,000.00		Chiller Maintenance Contract $50k.Miscellaneous items such as air filters, light bulbs, hardware, etc. used to repair or maintain equipment.
54610	E	OVERHEAD DOORS R & M	$ 5,200.00		These overhead doors are located primarily at the Fire Stations, Service Center and the Pump Station.
54611	E	APPLIANCE/ELECTRONICS R & M	$ 9,000.00		Funding is used for appliance replacement like dishwashers at the Fire Stations and repair and maintenance on refrigerators, the commercial ovens, etc.
54612	E	CARPET REPLACE & MAINTENANCE	$ 39,200.00		Funding has been earmarked for carpet replacement at the Police Station, along with minor carpet
54613	E	CHEMICALS FOR A/C CHILLER TOWE	$ 4,200.00		This line item should remain the same as in 2015. Funding is used for treating the water for the cooling tower and chiller HVAC system to prevent corrosion and fungi growth.
54614	E	CONTRACTOR CONST R & M	$ 24,000.00		Funds are for when contractors make repairs or complete remodeling projects throughout the City's buildings.
54615	E	ELECTRICAL REPAIR & MAINTENANC	$ 45,293.00		Funding is used for Grounds Electric to provide electrical repair and maintenance services to the City.
54616	E	ELEVATOR REPAIR & MAINTENANCE	$ 12,000.00		Funding is used for the repair and maintenance of the 4 elevators that the City has (Parking Garage, Rec Center, Police Station, Meadow Creek Football Complex).
54617	E	FIRE & ALARM EXTINGUIHER R & M	$ 6,100.00		Funding provides for the testing and inspection of all fire alarm panels and fire extinguishers.
54618	E	HVAC SERVICE REPAIR & MAINTENA	$ 45,000.00		This line item should remain the same as in 2015. Funding provides for all HVAC repairs and maintenance performed by Pape Services or other HVAC contractors.
54619	E	LOCKS, SCRUTY & AUTO DRS R & M	$ 16,000.00		This line item should remain the same as in 2015. The majority of these funds are designated for providing a security card access system in Town Center.
54621	E	TROPICAL PLANT REPLACEMENTS	$ 3,100.00		Funds are paying for a maintenance agreement with LCP Original Touch for all plants in Town Center.
54622	E	PLUMBING REPAIR & MAINTENANCE	$ 22,000.00		Funds pay for an annual contract awarded to Professional Mechanical Services to address plumbing issues.
54623	E	SIGNS REPAIR & MAINTENANCE	$ 2,000.00		Funds are used to buy office personnel signage and other signage needs throughout Town Center.
54624	E	EQUIPMENT REPLACEMENT	$ 2,000.00		Funds are for small equipment replacement that's under $5000.00.
54625	E	FLOOR REPAIR & REPLACEMENT	$ 98,000.00		The majority of the funds will be used to remodel the Civic and Rec. Centers' restrooms.
54626	E	GENERATOR REPAIR & REPLACEMENT	$ 18,500.00		This line item should remain the same in 2015. City Council approved additional funding to replace the generator at Town Center.
54627	E	GLASS REPAIRS	$ 2,000.00		Funds are for repairing or replacing glass windows/doors throughout Town Center.
54628	E	PAINTING INTERIOR/EXTERIOR	$ 16,000.00		Funds are used to paint the interior/exterior City buildings.
54631	E	PEST CONTROL SERVICES	$ 7,200.00		This line item should remain the same as in 2015. Funds are used for pest control services provided by Willis Pest Services.
54632	E	ROOF REPAIR & REPLACEMENT	$ 12,000.00		Funds are used for roof repairs and maintenance throughout the City's buildings and Park structures.
58080	E	BUILDINGS & IMPROVEMENTS	$ 46,000.00		
Totals			487,793.00		

CITY OF DESOTO

ELECTRON.EQUIP.REPLACE.FUND
412

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$476,724**	**$301,112**	**$301,112**	**$869,874**	**$1,447,007**
	REVENUES					
46060	INTEREST REVENUE	$820	$1,000	$1,000	$1,000	$1,000
47101	TRANS FROM 101 GENERAL FUND	$141,405	$158,500	$658,500	$670,000	$681,000
47112	TRANS FROM 112 JAIL OPERATIONS	$412	$0	$0	$0	$0
47225	TRANS FROM 225-COURT TECH FUND	$1,619	$0	$0	$0	$0
47228	TRANS FROM 228-FIRE TRAINING	$380	$0	$0	$0	$0
47402	TRANS FROM 402-FIRE EQUIP REPL	$3,635	$0	$0	$0	$0
47409	TRANS FROM 409-POL EQUIP FUND	$8,842	$8,855	$8,855	$7,107	$2,370
47502	TRANS FROM 502- WATER/SEWER FU	$56,944	$56,797	$56,797	$57,216	$57,216
47624	TRANS FROM 624 LIBRARY REV FUND	$305	$610	$610	$610	$610
	TOTAL REVENUE	**$214,362**	**$225,762**	**$725,762**	**$735,933**	**$742,196**
	TOTAL AVAILABLE RESOURCES	**$691,086**	**$526,874**	**$1,026,874**	**$1,605,807**	**$2,189,203**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$0	$7,056	$0	$0	$0
53440	COMPUTER SOFTWARE	$0	$35,852	$0	$0	$0
53420	COMPUTER REPLACEMENT	$66,144	$40,036	$39,000	$103,800	$172,400
53460	NETWORK EQUIPMENT	$0	$4,436	$22,000	$5,000	$51,000
53500	PRINTER REPLACEMENTS	$1,255	$5,000	$1,000	$1,000	$1,000
	SUPPLIES	**$67,399**	**$92,380**	**$62,000**	**$109,800**	**$224,400**
54305	COMPUTER HARDWARE MAINT.	$0	$2,501	$0	$0	$0
55090	PROFESSIONAL SERVICES	$0	$8,125	$0	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$0**	**$10,626**	**$0**	**$0**	**$0**
58210	DATA PROC(SERVER/NETWORK)	$5,806	$69,046	$95,000	$49,000	$39,000
58220	PHONE SYSTEM UPGRADES	$316,769	$0	$0	$0	$0
	CAPITAL OUTLAY	$322,575	$69,046	$95,000	$49,000	$39,000
	TOTAL EXPENDITURES	**$389,974**	**$172,052**	**$157,000**	**$158,800**	**$263,400**
	FUND BALANCE-ENDING	**$301,112**	**$354,822**	**$869,874**	**$1,447,007**	**$1,925,803**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	412	ELECTRON.EQUIP.REPLACE.FUND
DEPT	11	INFORMATION TECHNOLOGY
PROGRAM	14	INFORMATION TECHNOLOGY

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
53420	E	COMPUTER REPLACEMENT	$ 103,800.00		Staff PCs (35): $64,800 Laptops (15): $32,150 Toughbooks (1): $1,000 (warranty only) iPads (9): $5,850
53460	E	NETWORK EQUIPMENT	$ 5,000.00		Routers (2): $5K Town Center Internet 1841: $2K Town Center U-verse 1841: $2K SMARTnet: $1K
53500	E	PRINTER REPLACEMENTS	$ 1,000.00		Printer replacement as needed.
58210	E	DATA PROC(SERVER/NETWORK)	$ 49,000.00		Servers (merge 4 into 3): $42K + Associated software licensing: $7K Laserfiche: $15K Jail Video: $12K DeSoto_PD + Hyper-V (merge): $15K
Totals			$ 158,800.00		

CITY OF DESOTO

EQUIPMENT REPLACEMENT FUND

420

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$671,194**	**$600,693**	**$600,693**	**$507,493**	**$790,891**
	REVENUES					
46060	INTEREST REVENUE	$1,725	$1,000	$1,000	$1,000	$1,000
47101	TRANS FROM 101 GENERAL FUND	$496,200	$625,000	$625,000	$1,048,972	$1,665,962
47226	TRANS FROM 226-COURT SECURITY	$0	$0	$0	$40,200	$0
49106	MISC REVENUE-INSURANCE REIMBUR	$0	$34,596	$0	$0	$0
49810	CAPITAL LEASE PROCEEDS	$75,000	$518,947	$0	$0	$0
	TOTAL REVENUE	**$572,925**	**$1,179,543**	**$626,000**	**$1,090,172**	**$1,666,962**
	TOTAL AVAILABLE RESOURCES	**$1,244,120**	**$1,780,236**	**$1,226,693**	**$1,597,665**	**$2,457,853**
	EXPENDITURES					
53040	OTHER EQUIPMENT	$4,180	$95,000	$95,000	$0	$0
53260	CONSTRUCTION/MAINT EQUIPMENT	$0	$120,110	$116,100	$0	$0
	SUPPLIES	**$4,180**	**$215,110**	**$211,100**	**$0**	**$0**
59101	TRANS TO 101-GENERAL FUND	$100,000	$0	$0	$0	$0
	TRANSFERS AND OTHER	**$100,000**	**$0**	**$0**	**$0**	**$0**
58015	CAPITALIZED MOTOR VEHICLES	$477,708	$945,937	$295,800	$648,400	$976,900
	CAPITAL OUTLAY	**$477,708**	**$945,937**	**$295,800**	**$648,400**	**$976,900**
50110	LEASE PRINCIPAL PAYMENTS	$46,031	$152,300	$212,300	$136,150	$236,959
50115	LEASE INTEREST PAYMENTS	$13,399	$0	$0	$22,224	$44,904
50460	LOAN INTEREST EXPENSE	$2,109	$0	$0	$0	$0
	DEBT SERVICE	**$61,539**	**$152,300**	**$212,300**	**$158,374**	**$281,863**
	TOTAL EXPENDITURES	**$643,427**	**$1,313,347**	**$719,200**	**$806,774**	**$1,258,763**
	FUND BALANCE-ENDING	**$600,693**	**$466,889**	**$507,493**	**$790,891**	**$1,199,090**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	420	EQUIPMENT REPLACEMENT FUND			
DEPT	3	DEVELOPMENT SERVICES			
PROGRAM	20	STREET MAINTENANCE			

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
50110	E	LEASE PRINCIPAL PAYMENTS	$ 136,150.00	See Vehicle Replacement Program Sheet	
50115	E	LEASE INTEREST PAYMENTS	$ 22,224.00		
58015	E	CAPITALIZED MOTOR VEHICLES	$ 122,000.00	See Vehicle Replacement Program Sheet	1 Truck ($57,100), 1 Sand Spreader ($5,900), 1 Painter ($9000), 1 Brine Mixing Unit ($50,000)
58015	E	CAPITALIZED MOTOR VEHICLES	$ 486,200.00	See Vehicle Replacement Program Sheet	
Totals			$ 806,774.00		

2015-2016

TRANSFER FROM FUND 101 TO FUND 420:				EACH		TOTALS PER DEPARTMENT
CODE ENFORCEMENT	1	TRUCK		$25,000		**$25,000**
EQUIPMENT SERVICES	1	TRUCK		$34,000		**$34,000**
FIRE DEPARTMENT		FIRE TRUCK #1	YR 7	$59,430		
		FIRE TRUCK	YR 2	$59,432		
		LADDER TRUCK	YR 1	$110,000		
		AMBULANCE	YR 1	$53,000		
		AMBULANCE	YR 3	$39,510		
		FUTURE EQUIPMENT		$172,400		
					TOTAL	**$493,772**
HEALTH INSPECTION	1	SUV		$26,000		**$26,000**
PARKS & RECREATION	1	SUV		$26,000		**$26,000**
POLICE DEPARTMENT	4	POLICE CARS		$44,300		
	1	CID SEDAN		$35,000		
		FUTURE EQUIPMENT		$20,000		
					TOTAL	**$232,200**
STREET DEPARTMENT	1	TRUCK		$57,100		
	1	SAND SPREADER		$5,900		
	1	PAINTER		$9,000		
		BRINE MIXING UNIT		$50,000		
		FUTURE EQUIPMENT		$90,000		
					TOTAL	**$212,000**
				TOTAL		**$1,048,972**

TRANSFER FROM FUND 226 TO FUND 420:						
COURT	1	SEDAN		$40,200		**$40,200**

TRANSFER FROM FUND 502 TO FUND 504:						
WATER DEPARTMENT	1	TRUCK		$23,400		
	1	SEWER JET		$60,300		
					TOTAL	**$83,700**
METER SERVICES	1	TRUCK		$24,100	TOTAL	**$24,100**
				TOTAL		**$107,800**

TRANSFER FROM FUND 522 TO FUND 524:						
DRAINAGE FUND	1	SUV		$26,000		**$26,000**

TRANSFER FROM FUND 552 TO FUND 553:						
SANITATION FUND	1	STREET SWEEPER LEASE		$34,800		
		FUTURE EQUIPMENT		$50,000		
					TOTAL	**$84,800**

2016-2017

TRANSFER FROM FUND 101 TO FUND 420:				EACH		TOTALS PER DEPARTMENT
CODE ENFORCEMENT	2	TRUCK		$25,800		**$51,600**
COURT	1	SEDAN		$41,500		**$41,500**
ENGINEERING	1	TRUCK		$39,500		**$39,500**
EQUIPMENT SERVICES	1	FORKLIFT		$30,000		**$30,000**
FIRE DEPARTMENT		FIRE TRUCK	YR 3	$59,432		
		FIRE TRUCK #1	YR 8	$59,430		
		LADDER TRUCK	YR 2	$110,000		
		COMMAND VEHICLE*		$80,000		
		AMBULANCE	YR 2	$53,000		
		FUTURE EQUIPMENT		$297,200		
					TOTAL	**$659,062**
POLICE DEPARTMENT	4	POLICE CARS		$45,700		
	1	SRO SUV (Joint Funding)		$43,800		
	1	TRAFFIC SEDAN		$40,100		
	2	ADMIN SEDAN		$43,800		
	1	CID SUV		$36,000		
		FUTURE EQUIPMENT		$20,000		
					TOTAL	**$410,300**
PARKS DEPARTMENT	1	TRUCKS		$24,200		
	1	MOWER		$49,700		
	1	GATOR		$6,900		
	1	SWEEPER		$31,700		
					TOTAL	**$112,500**
SENIOR CENTER	1	VAN		$78,600		**$78,600**
STREET DEPARTMENT	1	CONCRETE SAW		$23,900		
	1	BUCKET TRUCK		$114,000		
	1	SAND SPREADER		$15,000		
		FUTURE EQUIPMENT		$90,000		
					TOTAL	**$242,900**
				TOTAL		**$1,665,962**

TRANSFER FROM FUND 502 TO FUND 504:						
WATER DEPARTMENT	1	TRUCK		$24,100		
	1	AIR COMPRESSOR		$17,000		
	1	TRAILERS		$13,500		
					TOTAL	**$54,600**

TRANSFER FROM FUND 522 TO FUND 524:						
DRAINAGE FUND	1	TRUCK		$55,000		**$55,000**

TRANSFER FROM FUND 552 TO FUND 553:						
SANITATION FUND	1	STREET SWEEPER**		$50,000		**$50,000**

NOTE:

*** COMMAND VEHICLE - Addt. funding of $20,000 was programmed in Future Equipment in FY16.**
Total budget is $100,000

****STREET SWEEPER- Addt. Funding of $100,000 was programmed in Future Equiptment in FY15 & FY16**
Total budget is $150,000

2017-2018

TRANSFER FROM FUND 101 TO FUND 420:				EACH		TOTALS PER DEPARTMENT
ANIMAL CONTROL	1	TRUCK		$29,000		**$29,000**
BUILDING SERVICES	1	SUV		$28,000		**$28,000**
ENGINEERING	1	TRUCK		$40,700		**$40,700**
FIRE DEPARTMENT		FIRE TRUCK	YR 4	$59,432		
		FIRE TRUCK #1	YR 9	$59,430		
		LADDER TRUCK	YR 3	$110,000		
		COMMAND VEHICLE		$114,000		
		AMBULANCE	YR 3	$53,000		
		AMBULANCE*		$57,400		
		FUTURE EQUIPMENT		$239,800		
					TOTAL	**$693,062**
POLICE DEPARTMENT	1	POLICE CAR (Joint Funding)		$45,100		
	6	POLICE CARS		$47,100		
	1	CANINE SUV		$45,000		
	1	TOWN CENTER TRACTOR		$7,000		
	1	JAIL SUV		$43,800		
	1	CID SUV		$31,200		
	1	ADMIN SEDAN		$41,400		
					TOTAL	**$496,100**
PARKS DEPARTMENT	1	TRAILER		$6,400		
	1	TRAILER		$7,500		
	2	FIELD MARKER		$12,800		
	1	TOP DRESSER		$11,500		
	1	1/2-TON TRUCK		$25,000		
	2	1-TON TRUCKS		$28,400		
					TOTAL	**$132,800**
SENIOR CENTER	1	VAN		$80,900		**$80,900**
STREET DEPARTMENT	1	TRUCK		$41,800		
	1	DUMP TRUCK		$89,700		
	1	LOADER		$127,000		
	1	EXCAVATOR		$90,000		
	2	MESSAGE BOARDS		$19,400		
					TOTAL	**$387,300**
				TOTAL		**$1,887,862**

TRANSFER FROM FUND 502 TO FUND 504:						
WATER DEPARTMENT	1	2-YD DUMP		$56,800		
	1	DUMP TRUCK		$73,200		
	1	BACKHOE		$129,500		
					TOTAL	**$259,500**

TRANSFER FROM FUND 552 TO FUND 553:						
SANITATION FUND	1	TRUCK		$24,800		
		FUTURE EQUIPMENT		$55,000		
					TOTAL	**$79,800**

NOTE:

*** Ambulance - Addt. funding of $114,800 was programmed in Future Equipment in FY16 & FY17. Total budget is $172,200.**

2018-2019

TRANSFER FROM FUND 101 TO FUND 420:				EACH		TOTALS PER DEPARTMENT
BUILDING SERVICES	1	VAN		$26,800		**$26,800**
ENGINEERING	1	SUV		$42,000		**$42,000**
FIRE DEPARTMENT		FIRE TRUCK	YR 5	$59,432		
		LADDER TRUCK	YR 4	$110,000		
		TRUCK		$31,700		
		AMBULANCE*		$59,200		
		FUTURE EQUIPMENT		$247,300		
					TOTAL	**$507,632**
POLICE DEPARTMENT	1	POLICE CAR (Joint Funding)		$46,500		
	2	MOTORCYCLES		$39,500		
	1	TRAFFIC SUV		$49,000		
	3	POLICE CARS		$48,500		
	1	PSO TRUCK		$30,800		
	1	CID SUV		$42,800		
					TOTAL	**$393,600**
PARKS DEPARTMENT	1	TRUCK		$25,800		
	1	MOWER		$71,000		
	1	BUNKER RAKE		$12,600		
					TOTAL	**$109,400**
SENIOR CENTER	1	VAN		$38,000		**$38,000**
STREET DEPARTMENT	1	TRUCK		$37,400		
	1	TRUCK		$59,200		
	1	BACKHOE		$107,600		
	1	TRAILER		$6,000		
	1	SKIDSTEER		$60,500		
	1	CHIPPER		$62,100		
					TOTAL	**$332,800**
				TOTAL		**$1,450,232**

TRANSFER FROM FUND 502 TO FUND 504:						
WATER DEPARTMENT	1	TRUCK		$25,600		
	2	TRUCKS		$42,600		
	1	TRAILER		$14,400		
					TOTAL	**$125,200**
METER SERVICES	1	TRUCK		$22,700	TOTAL	**$22,700**
				TOTAL		**$147,900**

TRANSFER FROM FUND 552 TO FUND 553:						
SANITATION FUND		FUTURE EQUIPMENT		$55,000		
					TOTAL	**$55,000**

NOTE:

*** Ambulance - Addt.funding of $118,400 was programmed in Future Equipment in FY17 & FY18. Total budget is $177,600.**

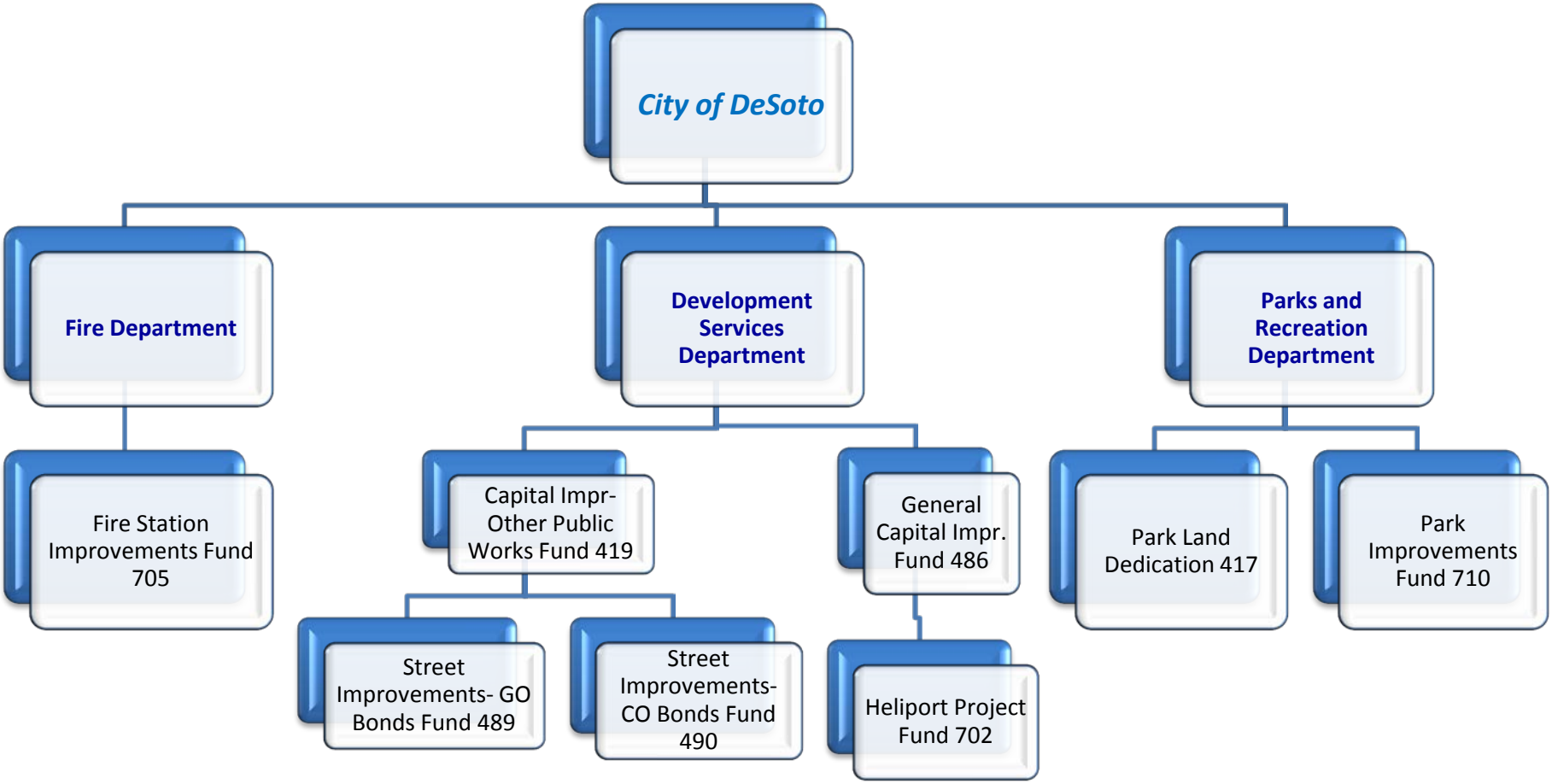
2019-2020

TRANSFER FROM FUND 101 TO FUND 420:				EACH		TOTALS PER DEPARTMENT
ANIMAL CONTROL	1	TRUCK		$30,800		**$30,800**
FIRE DEPARTMENT		FIRE TRUCK	YR 6	$59,432		
		LADDER TRUCK	YR 5	$110,000		
		MOWER		$8,200		
		FUTURE EQUIPMENT		$247,300		
					TOTAL	**$424,932**
POLICE DEPARTMENT	1	POLICE CAR (Joint Funding)		$47,900		
	4	POLICE CARS		$50,000		
	1	PSO TRUCK		$31,800		
					TOTAL	**$279,700**
PARKS DEPARTMENT	1	TRUCK		$26,600		
	1	MOWER		$101,300		
	1	FIELD MARKER		$12,200		
					TOTAL	**$140,100**
STREET DEPARTMENT	1	DUMP TRUCK		$95,500		
	1	ROLLER		$53,800		
	1	SAND SPREADER		$18,500		
	1	DRAGBOX		$51,200		
					TOTAL	**$219,000**
				TOTAL		**$1,094,532**

TRANSFER FROM FUND 502 TO FUND 504:						
WATER DEPARTMENT	1	TRUCK		$64,000		
	1	SMALL SEWER JETTER		$70,000		
					TOTAL	**$134,000**
METER SERVICES	1	TRUCK		$22,700	TOTAL	**$22,700**
				TOTAL		**$156,700**

TRANSFER FROM FUND 552 TO FUND 553:						
SANITATION FUND		STREET SWEEPER		$55,000		
					TOTAL	**$55,000**

NOTES


City of DeSoto
Fire Department
Development Services Department
Parks and Recreation Department
Fire Station Improvements Fund 705
Capital Impr- Other Public Works Fund 419
General Capital Impr. Fund 486
Park Land Dedication 417
Park Improvements Fund 710
Street Improvements- GO Bonds Fund 489
Street Improvements- CO Bonds Fund 490
Heliport Project Fund 702

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CITY OF DESOTO

FUND

417

PARK LAND DEDICATION

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$83,640**	**$120,341**	**$120,341**	**$130,641**	**$90,941**
	REVENUES					
46060	INTEREST REVENUE	$201	$300	$300	$300	$300
47118	TRANS FROM 118 PARK DEV CORP	$0	$37,849	$37,849	$0	$0
48290	CONTRIBUTIONS	$45,500	$10,000	$35,000	$10,000	$10,000
	TOTAL REVENUE	**$45,701**	**$48,149**	**$73,149**	**$10,300**	**$10,300**
	TOTAL AVAILABLE RESOURCES	**$129,341**	**$168,490**	**$193,490**	**$140,941**	**$101,241**
	EXPENDITURES					
54050	REPAIR & MAINTENANCE	$0	$17,650	$17,150	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$0**	**$17,650**	**$17,150**	**$0**	**$0**
58430	PARK IMPROVEMENTS ADDITION	$9,000	$45,199	$45,699	$50,000	$25,000
	CAPITAL OUTLAY	**$9,000**	**$45,199**	**$45,699**	**$50,000**	**$25,000**
	TOTAL EXPENDITURES	**$9,000**	**$62,849**	**$62,849**	**$50,000**	**$25,000**
	FUND BALANCE-ENDING	**$120,341**	**$105,641**	**$130,641**	**$90,941**	**$76,241**

NOTES

CITY OF DESOTO

FUND

419

CAPITAL IMPR.-OTHER PUBL WKS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$341,038**	**$232,030**	**$232,030**	**$425,651**	**$426,651**
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$74,597	$0	$0	$0	$0
40815	INTERGOVT-ECONOMIC DEV. CORP	$0	$4,000	$0	$0	$0
46060	INTEREST REVENUE	$2,161	$1,000	$1,000	$1,000	$1,000
47101	TRANS FROM 101-GENERAL FUND	$534,689	$534,689	$534,689	$634,689	$704,689
49110	MISCELLANEOUS REVENUE	$500	$0	$0	$0	$0
	TOTAL REVENUE	**$611,948**	**$539,689**	**$535,689**	**$635,689**	**$705,689**
	TOTAL AVAILABLE RESOURCES	**$952,985**	**$771,719**	**$767,719**	**$1,061,340**	**$1,132,340**
	EXPENDITURES					
58160	CAPITAL OUTLAY	$720,955	$711,044	$342,068	$634,689	$704,689
	CAPITAL OUTLAY	**$720,955**	**$711,044**	**$342,068**	**$634,689**	**$704,689**
	TOTAL EXPENDITURES	**$720,955**	**$711,044**	**$342,068**	**$634,689**	**$704,689**
	FUND BALANCE-ENDING	**$232,030**	**$60,675**	**$425,651**	**$426,651**	**$427,651**

PURPOSE: RESIDENTIAL ASPHALT STREET CONSTRUCTION PROGRAM
Transfer from the General Fund equal to $250,000 plus 1.3 cents on the tax rate each year.

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	419	CAPITAL IMPR.-OTHER PUBL WKS			
DEPT	3	DEVELOPMENT SERVICES			
PROGRAM	10	DEVELOPMENT SERVICES			
Account Object	**Account Type**	**Description**	**Budget Request Amount**	**Comment**	**Detail Description**
58160	E	CAPITAL OUTLAY	**$ 634,689.00**		Funds used for the annual reconstruction of residential asphalt streets ($534,689) and arterial roadway improvements ($100,000).
Totals			**$ 634,689.00**		

CITY OF DESOTO

FUND

486

GENERAL FUND CAPITAL IMPROV

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$207,452**	**$125,450**	**$125,450**	**$2,098,840**	**$2,338,970**
	REVENUES					
46060	INTEREST REVENUE	$181	$0	$225	$0	$0
47101	TRANS FROM 101 GENERAL FUND	$0	$0	$207,243	$0	$0
47118	TRANS FROM 118 PARK DEV CORP	$0	$0	$0	$250,000	$0
47221	TRANS FROM 221-HOTEL OCCUPANCY	$37,120	$35,000	$35,000	$35,000	$35,000
47410	TRANS FROM 410 FACILITY MAINT	$10,000	$0	$0	$0	$0
49805	BOND SALE PROCEEDS	$0	$0	$1,887,500	$0	$0
49905	BOND PREMIUM	$0	$0	$145,219	$0	$0
	TOTAL REVENUE	**$47,301**	**$35,000**	**$2,275,187**	**$285,000**	**$35,000**
	TOTAL AVAILABLE RESOURCES	**$254,753**	**$160,450**	**$2,400,637**	**$2,383,840**	**$2,373,970**
	EXPENDITURES					
58070	LAND PURCHASE	$0	$0	$207,243	$0	$0
58160	CAPITAL OUTLAY	$129,303	$76,574	$61,834	$44,870	$35,000
	CAPITAL OUTLAY	**$129,303**	**$76,574**	**$269,077**	**$44,870**	**$35,000**
50730	BOND ISSUE COSTS	$0	$0	$32,519	$0	$0
50775	PAYING/ESCROW AGENT EXPENSES	$0	$0	$200	$0	$0
	DEBT SERVICE	**$0**	**$0**	**$32,719**	**$0**	**$0**
	TOTAL EXPENDITURES	**$129,303**	**$76,574**	**$301,796**	**$44,870**	**$35,000**
	FUND BALANCE-ENDING	**$125,450**	**$83,876**	**$2,098,840**	**$2,338,970**	**$2,338,970**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	486	GENERAL FUND CAPITAL IMPROV
DEPT	1	GENERAL ADMINISTRATION
PROGRAM	12	CITY MANAGER OFFICE

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
58160	E	CAPITAL OUTLAY	$ 44,870.00	Nance Farm	Nance Farm Restoration
Totals			$ 44,870.00		

CITY OF DESOTO

FUND

489

STREET IMPROVEMENTS-GO BONDS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$2,274,095**	**$650,498**	**$650,498**	**$122,998**	**$30,498**
	REVENUES					
46060	INTEREST REVENUE	$2,259	$2,500	$2,500	$2,500	$2,500
47467	TRANS FROM 467-2007 STREET IMP	$0	$0	$0	$0	$0
	TOTAL REVENUE	**$2,259**	**$2,500**	**$2,500**	**$2,500**	**$2,500**
	TOTAL AVAILABLE RESOURCES	**$2,276,354**	**$652,998**	**$652,998**	**$125,498**	**$32,998**
	EXPENDITURES					
58420	STREET INFRASTRUCTURE IMPROVES	$1,625,855	$623,100	$530,000	$95,000	$0
	CAPITAL OUTLAY	**$1,625,855**	**$623,100**	**$530,000**	**$95,000**	**$0**
	TOTAL EXPENDITURES	**$1,625,855**	**$623,100**	**$530,000**	**$95,000**	**$0**
	FUND BALANCE-ENDING	**$650,498**	**$29,899**	**$122,998**	**$30,498**	**$32,998**

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	489	STREET IMPROVEMENTS-GO BONDS			
DEPT	3	DEVELOPMENT SERVICES			
PROGRAM	20	STREET MAINTENANCE			
Account Object	**Account Type**	**Description**	**Budget Request Amount**	**Comment**	**Detail Description**
58420	E	STREET INFRASTRUCTURE IMPROVES	$ 95,000.00		Street Improvements.
Totals			$ 95,000.00		

CITY OF DESOTO

FUND

490

STREET IMPROVEMENTS-CO BONDS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$2,328,155**	**$1,767,284**	**$1,767,284**	**$3,937,284**	**$4,010,601**
	REVENUES					
46060	INTEREST REVENUE	$3,947	$1,000	$1,000	$500	$500
47468	TRANS FROM 468 STREET IMPROV	$116,000	$0	$0	$0	$0
47263	TRANSFER FROM 263 CDBG GRANT	$0	$0	$0	$122,817	$126,427
49805	BOND SALE PROCEEDS	$0	$3,000,000	$3,000,000	$4,500,000	$5,000,000
49905	BOND PREMIUM	$0	$0	$0	$0	$0
	TOTAL REVENUE	**$119,947**	**$3,001,000**	**$3,001,000**	**$4,623,317**	**$5,126,927**
	TOTAL AVAILABLE RESOURCES	**$2,448,102**	**$4,768,284**	**$4,768,284**	**$8,560,601**	**$9,137,528**
	EXPENDITURES					
50730	BOND ISSUE COSTS	$0	$50,000	$50,000	$50,000	$50,000
50775	PAYING/ESCROW AGENT EXPENSES	$0	$0	$0	$0	$0
	DEBT SERVICE	**$0**	**$50,000**	**$50,000**	**$50,000**	**$50,000**
58160	CAPITAL OUTLAY	$0	$100,000	$0	$0	$0
58420	STREET INFRASTRUCTURE IMPROVES	$680,818	$3,920,217	$781,000	$4,500,000	$5,000,000
	CAPITAL OUTLAY	**$680,818**	**$4,020,217**	**$781,000**	**$4,500,000**	**$5,000,000**
	TOTAL EXPENDITURES	**$680,818**	**$4,070,217**	**$831,000**	**$4,550,000**	**$5,050,000**
	FUND BALANCE-ENDING	**$1,767,284**	**$698,067**	**$3,937,284**	**$4,010,601**	**$4,087,528**

Highlights FY 2016:

Chattey Road, Alley Reconstruction and MCIP Joint Project with Dallas County

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016	
REV LEVEL	2	
FUND	490	STREET IMPROVEMENTS-CO BONDS
DEPT	3	DEVELOPMENT SERVICES
PROGRAM	20	STREETS

Account Object	Account Type	Description	Budget Request Amount	Comment	Detail Description
50730	E	BOND ISSUE COSTS	$ 50,000.00		Issue cost for CO Bonds.
58420	E	STREET INFRASTRUCTURE IMPROVES	$ 4,500,000.00		Chattey Road, Alley Reconstruction and MCIP Joint Project with Dallas County
Totals			$ 4,550,000.00		

CITY OF DESOTO

FUND

702

HELIPORT PROJECT-2011A BONDS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$272,561**	**$1,203**	**$1,203**	**$3**	**$3**
	REVENUES					
40090	INTERGOVERNMENTAL REVENUE	$1,787	$0	$0	$0	$0
46060	INTEREST REVENUE	$171	$0	$0	$0	$0
	TOTAL REVENUE	**$1,958**	**$0**	**$0**	**$0**	**$0**
	TOTAL AVAILABLE RESOURCES	**$274,519**	**$1,203**	**$1,203**	**$3**	**$3**
	EXPENDITURES					
55090	PROFESSIONAL SERVICES	$0	$1,200	$1,200	$0	$0
	SERVICES AND PROFESSIONAL FEES	**$0**	**$1,200**	**$1,200**	**$0**	**$0**
58155	CAPITAL IMPROVEMENTS	$273,316	$0	$0	$0	$0
	CAPITAL OUTLAY	**$273,316**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$273,316**	**$1,200**	**$1,200**	**$0**	**$0**
	FUND BALANCE-ENDING	**$1,203**	**$3**	**$3**	**$3**	**$3**

NOTES

CITY OF DESOTO

FUND

705

FIRE STATION IMPROVEMENTS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$0**	**$0**	**$0**	**$20**	**$20**
	REVENUES					
46060	INTEREST REVENUE	$0	$0	$20	$0	$0
49805	BOND SALE PROCEEDS	$0	$0	$943,750	$2,850,000	$950,000
49905	BOND PREMIUM	$0	$0	$72,609	$300,000	$100,000
	TOTAL REVENUE	**$0**	**$0**	**$1,016,379**	**$3,150,000**	**$1,050,000**
	TOTAL AVAILABLE RESOURCES	**$0**	**$0**	**$1,016,379**	**$3,150,020**	**$1,050,020**
	EXPENDITURES					
58160	CAPITAL OUTLAY	$0	$0	$1,000,000	$3,000,000	$1,000,000
	CAPITAL OUTLAY	**$0**	**$0**	**$1,000,000**	**$3,000,000**	**$1,000,000**
50775	PAYING/ESCROW AGENT EXPENSES	$0	$0	$100	$0	$0
50730	BOND ISSUE COSTS	$0	$0	$16,259	$150,000	$50,000
	DEBT SERVICE	**$0**	**$0**	**$16,359**	**$150,000**	**$50,000**
	TOTAL EXPENDITURES	**$0**	**$0**	**$1,016,359**	**$3,150,000**	**$1,050,000**
	FUND BALANCE-ENDING	**$0**	**$0**	**$20**	**$20**	**$20**

Highlights FY 2016:

Highlights: Fire Administration and Fire Station Project approved during the November 2014 Bond Referendum

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	705	FIRE STATION IMPROVEMENTS			
DEPT	7	FIRE DEPARTMENT			
PROGRAM	10	FIRE/EMS OPERATIONS			
Account Object	**Account Type**	**Description**	**Budget Request Amount**	**Comment**	**Detail Description**
58160	E	CAPITAL OUTLAY	**$ 3,000,000.00**	Fire Administration & Fire Station	Fire Administration and Fire Station Project - Nov 2014 Bond Ref Approval
Totals			**$ 3,000,000.00**		

CITY OF DESOTO

FUND

710

PARK IMPROVEMENTS

DETAILS

	LINE ITEMS	Actuals FY 2014	Budget FY 2015	Projected FY 2015	Proposed FY 2016	Planning FY 2017
31355	**FUND BALANCE-BEGINNING**	**$0**	**$0**	**$0**	**$20**	**$20**
	REVENUES					
46060	INTEREST REVENUE	$0	$0	$20	$0	$0
49805	BOND SALE PROCEEDS	$0	$0	$943,750	$475,250	$0
49905	BOND PREMIUM	$0	$0	$72,609	$49,500	$0
	TOTAL REVENUE	**$0**	**$0**	**$1,016,379**	**$524,750**	**$0**
	TOTAL AVAILABLE RESOURCES	**$0**	**$0**	**$1,016,379**	**$524,770**	**$20**
	EXPENDITURES					
58430	PARK IMPROVEMENTS ADDITION	$0	$0	$1,000,000	$500,000	$0
	CAPITAL OUTLAY	**$0**	**$0**	**$1,000,000**	**$500,000**	**$0**
50775	PAYING/ESCROW AGENT EXPENSES	$0	$0	$100	$0	$0
50730	BOND ISSUE COSTS	$0	$0	$16,259	$24,750	$0
	DEBT SERVICE	**$0**	**$0**	**$16,359**	**$24,750**	**$0**
	TOTAL EXPENDITURES	**$0**	**$0**	**$1,016,359**	**$524,750**	**$0**
	FUND BALANCE-ENDING	**$0**	**$0**	**$20**	**$20**	**$20**

Highlights FY 2016:

Park Improvement Project approved during the November 2014 Bond Referendum

CITY OF DESOTO

EXPENDITURE DETAILED BUDGET REPORT

FY	2016				
REV LEVEL	2				
FUND	710	PARK IMPROVEMENTS			
DEPT	5	PARKS AND RECREATION			
PROGRAM	20	PARK & LANDSCAPE MAINTENANCE			
Account Object	**Account Type**	**Description**	**Budget Request Amount**	**Comment**	**Detail Description**
50730	**E**	**BOND ISSUE COSTS**	**$ 24,750.00**		2016 Bond sale 2015 Park Improvements.
58430	**E**	**PARK IMPROVEMENTS ADDITION**	**$ 500,000.00**		Park Improvements.
Totals			**$ 524,750.00**		

NOTES

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CAPITAL IMPROVEMENT PROGRAM

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City of DeSoto
Capital Improvement Program (CIP)
OVERVIEW

A Capital Improvement Program (CIP) is a major public infrastructure and planning tool for municipalities and is a statement of the City's fundamental policies and financial abilities to manage the physical development of the community. The City of DeSoto's five-year plan for infrastructure and equipment funding is reviewed each year to reflect changing priorities. The plan provides a framework for identifying capital requirements and measuring the impact of capital projects on operating budgets.

Generally, the Capital Improvement Program (CIP) includes improvements that are relatively expensive, non-recurring, have a multi-year useful life, and like capital outlay items, results in fixed assets. These include the construction and acquisition of new buildings, additions to or renovations of existing buildings, construction of streets, drainage improvements, land purchases, and water and wastewater utility infrastructure.

Annually, the City of DeSoto updates the Capital Improvement Program for a five (5) year horizon. The program is based upon citizen input, input from our Boards & Commissions, the school district and our Homeowner's Associations. Projects that are submitted for consideration are evaluated against several factors including (but not limited to) compliance with the Comprehensive Plan and the growth and safety of the City. Projects are presented to the City Council for their consideration and final approval.

CIP Goals

- Objectives are comprehensive and reflective of all capital projects for a five-year horizon;
- Identify funding sources and maintain fiscal constraints;
- Support the Comprehensive Plan;
- Projects are based on citizen input;
- Objective of projects are realistic, relevant and easy to understand;
- Reflect realistic assessments of the scope and cost of project(s).

NOTES

PROPOSED BOND PROJECTS - ISSUANCE PLAN - FY 2016-2021

PROJECTS	BUDGETED Prior Years	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	Proposed FY21	TOTAL
General Obligation Bond Election Projects								
Land Acquisition	$2,000,000	$2,000,000	$2,000,000					$6,000,000
Fire Station	$1,000,000	$3,000,000	$1,000,000					$5,000,000
Park Improvements	$1,000,000	$500,000						$1,500,000
Parkerville Road Widening				$1,000,000	$1,000,000	$2,000,000	$2,000,000	$6,000,000
Total 11/2014 Approved GO Bond Election Projects	**$4,000,000**	**$5,500,000**	**$3,000,000**	**$1,000,000**	**$1,000,000**	**$2,000,000**	**$2,000,000**	**$18,500,000**
Certificates of Obligation Projects								
Chattey Road Improvements	$1,000,000	$2,000,000	$2,000,000					$5,000,000
Alley Reconstruction	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$500,000			$4,500,000
County Joint/MCIP#1 *(Westmoreland)	$500,000	$1,500,000	$2,000,000	$1,000,000				$5,000,000
County Joint/MCIP#2 *				$1,000,000	$1,000,000	$2,000,000	$1,000,000	$5,000,000
Hampton Road Street Improvements					$1,000,000	$2,000,000		$3,000,000
Total CO Bond Projects	**$2,500,000**	**$4,500,000**	**$5,000,000**	**$3,000,000**	**$2,500,000**	**$4,000,000**	**$1,000,000**	**$22,500,000**
TOTAL BOND PROJECTS	**$6,500,000**	**$10,000,000**	**$8,000,000**	**$4,000,000**	**$3,500,000**	**$6,000,000**	**$3,000,000**	**$41,000,000**

Updated 7/22/2015

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CITY OF DESOTO
FISCAL YEAR 2016 - 2020
CAPITAL IMPROVEMENT PROGRAM (CO & GO BONDS)

Project Name	FY Allocation
Fiscal Year 15 Carryover Projects	
Alley Reconstruction Program	$ 1,000,000
Chattey Road Reconstruction	$ 1,000,000
County/Joint MCIP #1	$ 500,000
Fire Station 2 Relocation	$ 1,000,000
Park Improvements	$ 1,000,000
Land Acquisition	$ 2,000,000
Fiscal Year 16 Projects	
Alley Reconstruction Program	$ 1,000,000
Chattey Road Reconstruction	$ 2,000,000
County/Joint MCIP #1	$ 1,500,000
Fire Station 2 Relocation	$ 3,000,000
Park Improvements	$ 500,000
Land Acquisition	$ 2,000,000
Fiscal Year 17 Projects	
Alley Reconstruction Program	$ 1,000,000
Chattey Road Reconstruction	$ 2,000,000
County/Joint MCIP #1	$ 2,000,000
Fire Station 2 Relocation	$ 1,000,000
Land Acquisition	$ 2,000,000
Fiscal Year 18 Projects	
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #1	$ 1,000,000
County/Joint MCIP #2	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 1,000,000
Fiscal Year 19 Projects	
Alley Reconstruction Program	$ 500,000
County/Joint MCIP #2	$ 1,000,000
Hampton Road * (Pleasant Run - Belt Line)	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 1,000,000
Fiscal Year 20 Projects	
County/Joint MCIP #2	$ 2,000,000
Hampton Road * (Pleasant Run - Belt Line)	$ 2,000,000
Parkerville Road Widening (Polk to Hampton)	$ 2,000,000
FY 16-20 Total Allocated Bond Funds	$ 38,000,000

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CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020
Park Projects - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 07-22-15

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Various Park Improvements	$ 1,000	$ 500	$ -	$ -	$ -	$ -	$ 1,500
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 1,000**	**$ 500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500**

FUNDING SOURCES	**Estimated Amount (000's)**						
General Obligation Bonds	**$ 1,000**	$ 500	$ -	$ -	$ -	$ -	**$ 1,500**

Project Description:

Will provide park improvements, as well as several Roy Orr Trail extensions, which are intended to close existing gaps and create a comprehensive trail system in the City of DeSoto. These Park improvements are recommended as part of Parks Master Plan.

Fund: 710

Estimated Start Date: 10/01/15

Estimated Completion Date: 09/30/17

Status: Currently Unfunded. Approved by voters in November 2014 Bond Election.

Operating Impact: Increase in annual maintenace cost estimated at $118,854 first year which includes 1 FTE.

CITY OF DESOTO
Capital Improvement Program
FY 2016 - 2020
Facility Projects - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 7-22-15

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Fire Station #2 Relocation	$ 1,000	$ 3,000	$ 1,000	$ -	$ -	$ -	$ 5,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 1,000**	**$ 3,000**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ 5,000**

FUNDING SOURCES	**Estimated Amount (000's)**						
General Obligation Bonds	**$ 1,000**	$ 3,000	$ 1,000	$ -	$ -	$ -	**$ 5,000**

Project Description:
This project will allow for the construction and improvement of firefighting facilities, including the construction of a new Fire Station #2 on Parks Drive. The new Fire Station will better accommodate both male and female firefighters. Plans for the new Fire Station will include pull-through bays for large emergency equipment, administrative offices, and training and fitness areas for the firefighters.

Fund:	705
Estimated Start Date:	06/01/15
Estimated Completion Date:	09/30/17
Status:	Currently Unfunded- 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.

CITY OF DESOTO

Capital Improvement Program

FY 2016- 2020

Street Projects - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 07-10-15

Project Name/Number	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Annual Street Reconstruction for FY 2016	$ -	$ 634	$ 704	$ 704	$ 704	$ 704	$ 3,450
2. Annual Alley Reconstruction for FY 2016	$ -	$ 2,000	$ 1,000	$ 1,000	$ 500	$ -	$ 4,500
3. Hampton Road (Pleasant Run-Belt Line)	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ 1,000
4. Joint MCIP#2/County	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -	$ 2,000
5. Parkerville Road (Polk - Hampton)	$ -			$ 1,000	$ 1,000	$ -	$ 2,000
Carryovers from FY 14-15:							
6. Chattey Road-**CHATRD**	$ 1,000	$ 1,000	$ 2,000	$ -	$ -	$ -	$ 4,000
7. Joint MCIP#1/County - **MCIPDC**	$ 500	$ 1,500	$ 2,000	$ 1,000	$ -	$ -	$ 5,000
8. Wintergreen Road-**WNTGRN**	$ 500						$ 500
9. Cockrell Hill Road-**CHBLPK**	$ 4,900						$ 4,900
10. Sidewalk Improvements-**SWIMP**	$ 16						$ 16
11. Signal Project-**SIG15**	$ 100						$ 100
12. Bee Branch Bridge Improvements-**PRBI**	$ 2,300						$ 2,300
13. Eagle/Southpoint - **EDSPR**	$ 155						$ 155
14. Annual Street Reconstruction for FY 2015- **YSR15**	$ 564						$ 564
15. Annual Alley Reconstruction for FY2015- **ALYR15**	$ 1,000						$ 1,000
Total:	**$ 11,035**	**$ 5,134**	**$ 5,704**	**$ 4,704**	**$ 4,204**	**$ 704**	**$ 31,485**

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	$ -	$ -			$ 1,000	$ 1,000	$ 2,000
Anticipated Certificate of Obligation Bonds	$ 2,500	$ 4,500	$ 5,000	$ 3,000	$ 2,500	$ -	$ 17,500
Certificate of Obligation Bonds 2009	$ 5,000						$ 5,000
General Obligation Bonds- 2007	$ 1,300	$ -					$ 1,300
General Obligation Bonds- 2009	$ 1,000	$ -					$ 1,000
General Obligation Bonds- 2008	$ 116	$ -					$ 116
Certificate of Obligation Bonds- 2011B	$ 500	$ -					$ 500
Fund 101-General Fund Transfer	$ 564	$ 634	$ 704	$ 704	$ 704	$ 704	$ 4,014
Fund 101-General Fund Fund Balance	$ 55						$ 55
Total:	**$ 11,035**	**$ 5,134**	**$ 5,704**	**$ 3,704**	**$ 4,204**	**$ 1,704**	**$ 31,485**

Revised by: EJA
7/22/2015

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Drainage Projects, Fund 528 - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 7-10-15

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Annual Erosion Control Projects		$ 50	$ 50	$ 50	$ 50	$ 50	**$ 250**
2. Annual Miscellaneous Drainage Improvements		$ 25	$ 100	$ 100	$ 100	$ 100	**$ 425**
3. Whispering Oaks Drainage Improvements		$ 50	$ 200	$ -	$ -	$ -	**$ 250**
4. Pleasant Run (Peggs-Longmeadow)		$ -	$ 400	$ -	$ -	$ -	**$ 400**
5. Austin Drive Drainage Improvements		$ -	$ 50	$ 350	$ -	$ -	**$ 400**
Carryover from FY's 14 &15:							
6. Drainage Improvements at 3 locations-13DRNG (See Detailed Sheets)	**$ 500**	$ -	$ -	$ -	$ -	$ -	**$ 500**
Total:	$ 500	**$ 125**	**$ 800**	**$ 500**	**$ 150**	**$ 150**	**$ 2,225**

FUNDING SOURCES

	Estimated Amount (000's)						
Fund 522-Drainage Utility Fund Transfer	$ 500	$ 125	$ 800	$ 500	$ 150	$ 150	$ 2,225
Total:	$ 500	$ 125	$ 800	$ 500	$ 150	$ 150	$ 2,225

CITY OF DESOTO

Capital Improvement Program

FY 2016 - 2020

Water & Wastewater Projects, Fund 508 - Summary

Water Projects-Summary

ESTIMATED EXPENDITURE (000'S) Revised: 06/4/15

Project Name/No.	PY Budgeted Amount	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total Estimated Cost
1. Annual Water Renovation/Replacement Program for FY 2016	$ -	$ 915	$ 1,015	$ 1,070	$ 815	$ 395	$ 4,210
2. Polk Street Valves	$ -	$ 250					$ 250
3. Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	$ -		$ 500				$ 500
4. Hampton Road Improvements	$ -			$ 1,000	$ 1,000	$ 2,000	$ 4,000
5. Westmoreland Road	$ -			$ 150			$ 150
FY 14 and 15 Carryovers							
6. Chattey Road Reconstruction-**CHATRD**	$ 500	$ 500	$ 1,000				$ 2,000
7. Eagle Park Elevated Storage Tank-**EPEST** *	$ -				$ 1,000	$ 1,000	$ 2,000
8. Westmoreland Pump Station #5-**WPSIM**	$ 1,500						$ 1,500
9. Annual Water Renovation/Replacement Program-**YR14RR**	$ 1,200						$ 1,200
10. Annual Water Renovation/Replacement Program-**YR15RR**	$ 970						$ 970
Total:	$ 4,170	$ 1,665	$ 2,515	$ 2,220	$ 2,815	$ 3,395	$ 16,780

Wastewater Projects - Summary

ESTIMATED EXPENDITURE (000'S)

1. Annual Sewer Renovation/Replacement Program for FY 2016	$ -	$ 1,335	$ 975	$ 970	$ 765	$ 345	$ 4,390
2. Basin C Renovations (includes I& I Study)	$ -	$ 300	$ 500	$ 500			$ 1,300
3. Basin B Renovations (includes I & I Study)	$ -			$ 300	$ 500	$ 500	$ 1,300
FY 14 and 15 Carryovers							
4. Basin D Renovations (includes I& I Study)- **BASD**	$ 800	$ 500	$ 500	$ 500			$ 2,300
5. Bee Branch/Basin O Renovations-BBRII	$ 478						$ 478
- Phases II & III - **BBBOR**	$ 1,642						$ 1,642
6. Annual Sewer Renovations/Replacement Program for FY 2015 - **YR15RR**	$ 1,510						$ 1,510
Total:	$ 4,430	$ 2,135	$ 1,975	$ 2,270	$ 1,265	$ 845	$ 12,920
TOTAL WATER & WASTEWATER	$ 8,600	$ 3,800	$ 4,490	$ 4,490	$ 4,080	$ 4,240	$ 29,700

FUNDING SOURCES **Estimated Amount (000's)**

Certificate of Obligation Bonds	$ 500	$ 1,900	$ 4,490	$ -	$ -	$ -	$ 6,890
PY Fund 502-Public Utility Fund Transfer	$ -	$ 1,900					$ 1,900
Fund 502-Public Utility Fund Transfers	$ 8,100	$ -	$ -	$ 4,490	$ 4,080	$ 4,240	$ 20,910
Total Funding	$ 8,600	$ 3,800	$ 4,490	$ 4,490	$ 4,080	$ 4,240	$ 29,700

* EPEST project was closed in FY 2015. The remaining budget amount of $1.9 million was reallocated to the fund balance to use for other projects. See individual project sheet for more details.

Revised by: EJA
7/22/2015

CITY OF DeSOTO
FY 2016 ANNUAL RENOVATION/REPLACEMENT PROGRAM

Water Projects - Summary

Estimated Expenditure (000's) Revised: 06/4/15

Projects	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Major Repairs, unplanned	$ 50	$ 50	$ 50	$ 50	$ 50	$ 250
Holt	$ 90	$ -	$ -	$ -	$ -	$ 90
Williams Ave./Williams Cir./Hanna Cir. Water Replace	$ 285	$ -	$ -	$ -	$ -	$ 285
E. Shockley	$ 40	$ -	$ -	$ -	$ -	$ 40
Greenbriar Drive and Circle	$ 200	$ -	$ -	$ -	$ -	$ 200
David	$ 100	$ 100	$ -	$ -	$ -	$ 200
Deborah	$ 150	$ 165	$ -	$ -	$ -	$ 315
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
Pine Tree Lane	$ -	$ -	$ 75	$ 100	$ -	$ 175
Westlake	$ -	$ -	$ 75	$ 150	$ -	$ 225
Maple	$ -	$ -	$ 30	$ 50	$ -	$ 80
Peach	$ -	$ -	$ 50	$ 100	$ -	$ 150
Cloverdale	$ -	$ -	$ 40	$ 60	$ -	$ 100
Rosewood	$ -	$ -	$ 50	$ 75	$ -	$ 125
Birchwood	$ -	$ -	$ -	$ 40	$ 60	$ 100
Briarwood	$ -	$ -	$ -	$ 50	$ 75	$ 125
Waterview	$ -	$ -	$ -	$ 50	$ 75	$ 125
Sherod	$ -	$ -	$ -	$ 40	$ 60	$ 100
Oak Meadow	$ -	$ -	$ -	$ 50	$ 75	$ 125
Total Water	**$ 915**	**$ 1,015**	**$ 1,070**	**$ 815**	**$ 395**	**$ 4,210**

Wastewater Projects - Summary

Estimated Expenditure (000's) Revised: 06/4/15

Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Holt	$ 90	$ -	$ -	$ -	$ -	$ 90
Williams Ave./Williams Cir./Hanna Cir. Water Replace	$ 285	$ -	$ -	$ -	$ -	$ 285
Greenbriar Drive and Circle	$ 200	$ -	$ -	$ -	$ -	$ 200
E. Shockley	$ 60	$ -	$ -	$ -	$ -	$ 60
Laurie Avenue	$ 100	$ -	$ -	$ -	$ -	$ 100
Westlake (Sidewalks east side only)	$ 145	$ -	$ -	$ -	$ -	$ 145
Pinetree (Sidewalks east side only)	$ 130	$ -	$ -	$ -	$ -	$ 130
David	$ 100	$ 100	$ -	$ -	$ -	$ 200
Deborah	$ 150	$ 165	$ -	$ -	$ -	$ 315
10" Greenbrook/Woodbrook Aerial	$ 75	$ 75	$ -	$ -	$ -	$ 150
Hunters Creek	$ -	$ 185	$ 200	$ -	$ -	$ 385
Prairie Creek	$ -	$ 125	$ 125	$ -	$ -	$ 250
Foxwood Dr.	$ -	$ 125	$ 125	$ -	$ -	$ 250
Shadywood	$ -	$ 200	$ 200	$ -	$ -	$ 400
Pine Tree Lane	$ -	$ -	$ 75	$ 100	$ -	$ 175
Westlake	$ -	$ -	$ 75	$ 150	$ -	$ 225
Maple	$ -	$ -	$ 30	$ 50	$ -	$ 80
Peach	$ -	$ -	$ 50	$ 100	$ -	$ 150
Cloverdale	$ -	$ -	$ 40	$ 60	$ -	$ 100
Rosewood	$ -	$ -	$ 50	$ 75	$ -	$ 125
Birchwood	$ -	$ -	$ -	$ 40	$ 60	$ 100
Briarwood	$ -	$ -	$ -	$ 50	$ 75	$ 125
Waterview	$ -	$ -	$ -	$ 50	$ 75	$ 125
Sherod	$ -	$ -	$ -	$ 40	$ 60	$ 100
Oak Meadow	$ -	$ -	$ -	$ 50	$ 75	$ 125
Total WasteWater	**$ 1,335**	**$ 975**	**$ 970**	**$ 765**	**$ 345**	**$ 4,390**
TOTAL WATER & WASTEWATER	**$ 2,250**	**$ 1,990**	**$ 2,040**	**$ 1,580**	**$ 740**	**$ 8,600**

NOTES

APPENDIX

D

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BUDGET LIST OF ACRONYMS

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

C. O. - Certificate of Obligation

CATV - Cable television

CIP - Capital improvement program

CS Representative - Customer service representative

DEDC - DeSoto Economic Development Corporation

DeSoto ISD - DeSoto Independent School District (DISD)

DHS - DeSoto High School

DWI - Driving while intoxicated

DWU - Dallas Water Utilities

E-Govt - Internet business applications

EMS - Emergency Medical Services

F. H. - Fire hydrants

FMLA - Family Medical Leave Act

FT - Full time

FY - Fiscal year

GIS - Geographic Information System

G. O. - General obligation

G. V. - Gate valves

GCAA - Governor's Community Achievement Award

HOA - Homeowners' associations

HR - Human Resources Department

HVAC - Heating and Air conditioning systems

I&I - Infiltration and inflow

I&S - Interest and sinking fund

I35E - Interstate Highway 35 east

KDB - Keep DeSoto Beautiful

L. F. - Linear Feet

M&O - Maintenance and Operations

MGD - Million gallons per day

Ord. - City Ordinance

OT - Overtime

P/Z - Planning and Zoning Department

PARD - Parks and Recreation Department

PD - Planned Development

Prop. Tx - Property Tax

R&R - Repair and Replacement

Sr. - Senior

SW - Southwest

SWRCC - Southwest Regional Communications Center

TDD - Telecommunications device for the deaf

UNT - University of North Texas

NOTES

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”.

CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

AA Fitch Ratings
AA Standard and Poor's Ratings Services

Summarized Investment Policy

Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity. The policies address investment diversification, yield, maturity, and the quality and capability of investment management; and that includes a list of authorized investments for City funds. The written investment policies also address the maximum allowable stated maturity of any individual investment and the maximum average dollar- weighted maturity allowed for pooled groups. All City funds are invested consistent with a formally adopted "Investment Strategy Statement" that specifically addresses each fund investment. Each Investment Strategy Statement will describe its objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of investment, (5) diversification of the portfolio and (6) yield.

Under Texas law, City investments must be made "with judgement and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." At least quarterly the investment officers of the City shall submit a detailed investment report that provides; (1) the investment position of the City, (2) the investment officers that jointly prepared and signed the report, (3) the beginning market value, any additions and changes to market value and the ending value of each pooled fund group, (4) the book value and market value of each separately listed asset at the beginning and end of the reporting period, (5) the maturity date of each separately invested asset, (6) the account or fund or pooled fund group for which each individual investment was acquired, and (7) the compliance of the investment portfolio as is relates to: (a) adopted investment strategy statements and (b) state law. No person may invest City funds without express written authority from the City Council.

NOTES