CITY OF DESOTO

SOARING FOR EXCELLENCE

DESOTO All-America City 2006



ANNUAL BUDGET

ADOPTED FY2019-2020

PLANNING FY2021-2022

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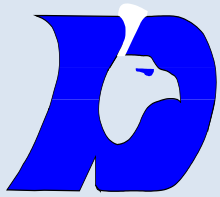
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INTRODUCTION





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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of DeSoto

Texas

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrill

Executive Director

City of DeSoto
Reader's Guide
FY 2019-2020 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 2020 in the City's major funds.

Policies

This section highlights the policies underlying the development of the FY2019-2020 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 2020 Budget Document at 972-230-9678.

City Officials

City Council

Curtistene S. McCowan
Mayor
Place One

Kay Brown-Patrick
Place Two

Nicole Raphiel
Place Three

Andre' Byrd
Place Four

Dinah Marks
Place Five

Candice Quarles
Place Six

Kenzie Moore III
Mayor Pro Tem
Place Seven

Joe Gorfida
City Attorney

City Management

M. Renee Johnson
Interim City
Manager

Isom Cameron
Deputy CityManager

Vacant
Deputy City Manager

Tamara Bell
Managing Director
Southwest Regional Communication Center
(SWRCC)

Vacant
Managing Director
Public Utilities

Joseph Costa
Police Chief
Police Department

Jerry Duffield
Fire Chief
Fire and EMS Department

Tom Figert
Managing Director
Information Technology

M. Renee Johnson
Managing Director
Parks & Recreation

Crystal Owens
Managing Director
Development Services

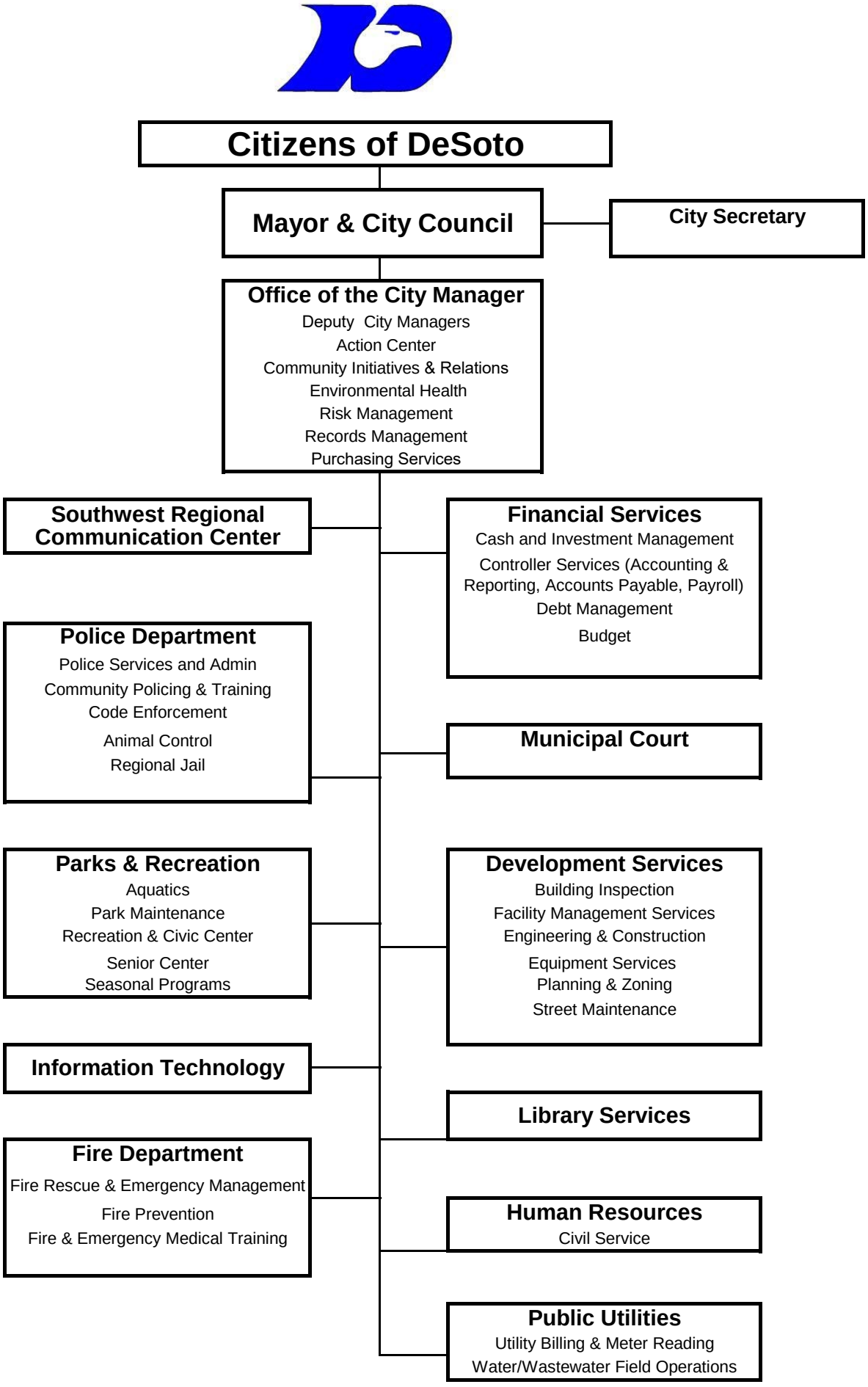
Tracy L. Cormier
Managing Director
Financial Services

Scott Kurth
Judge
DeSoto Municipal Court

Kerry McGeath
Managing Director
Library Services

Kisha Morris
City Secretary

Kathleen Shields
Managing Director
Human Resources


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


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

History of DeSoto

DeSoto is one of the oldest settlements in North Texas. It was in 1847, just eleven years after Texas won its independence from Mexico, that families first settled in the area that is now DeSoto. Curtis Parks, one of the first settlers in the DeSoto area, built his home in 1847. He came from Indiana with his wife Amelia. A few of the other early settler families to the area were Thomas Chesier, Zebedee Heath, Otway B. Nance, Allen Q. Nance, F. M. Hamilton, and John P. Voorhies.

Around the year 1848, T. J. Johnson, fresh from Tennessee, built a tiny general merchandise store near the "crossroads." This crossroads was located where one road (just a wagon trail in those days) went from Dallas to the Shiloh community in Ellis County. Another trail crossed the road, running east and west, from Lancaster to Cedar Hill. This crossroads is now known as Belt Line and Hampton.

In 1881, a post office was established and the settlement was given the name of DeSoto in honor of Dr. Thomas Hernando DeSoto Stewart, a beloved doctor dedicated to the community. During those early years DeSoto remained a farming community and not much changed until the 1940s.

After World War II the area began to grow, as did all of the towns and cities in Dallas County. Because of growth that the community was experiencing, the people felt the need to incorporate in order to improve an inadequate water distribution system. On February 17, 1949, a petition signed by 42 eligible voters was presented to Dallas County Judge W. L. Sterrett requesting an election for incorporation. The election was held on March 2, 1949, with 50 votes in favor of incorporation and 2 opposed. On March 3, 1949, the results of the election were entered into the records of the Commissioners Court of Dallas County, thereby creating the City of DeSoto. On March 15, 1949, a City Officers election was held. Wayne A. Chowning was elected mayor, and T.O. Hash, Malcolm Hamm, S.I. Vaughn, Roy E. Spurgin and A. P. Bagby were elected councilmen (aldermen at that time.)

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

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

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

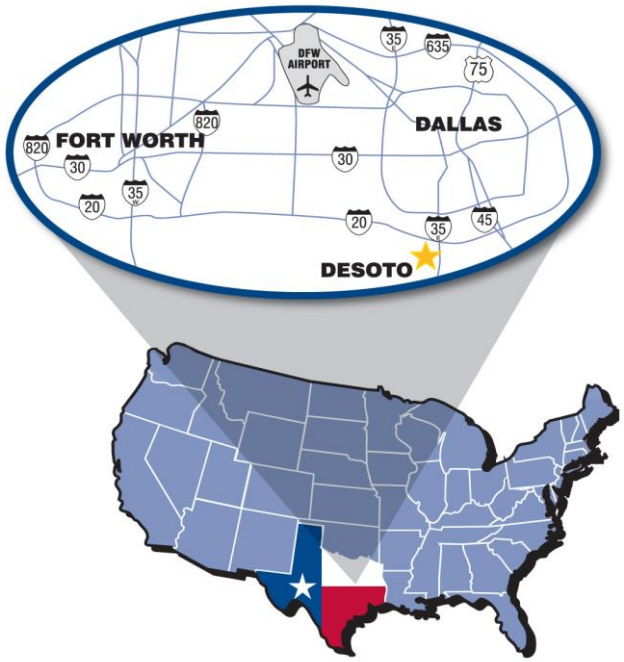
COMMUNITY PROFILE

DeSoto Economic Development Corporation

Updated July 2019

Location

The City of DeSoto, TX, is located in the Central Time Zone in southern Dallas County. DeSoto is part of the Dallas/Fort Worth Metroplex, which consists of twelve counties and over 200 cities and towns, including Dallas and Fort Worth. The DFW Metroplex is home to over 7 million people and covers 9,286 square miles. Its economy is one of the healthiest in the country due to its central location, DFW International Airport and other transportation resources, 23 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. IH45, accessible via IH20 provides direct access to Houston.

Air Service

DFW International Airport

Dallas/Fort Worth International is ranked as the fifteenth busiest airport in the world and serves more than 69 million passengers with nearly 2,000 flights per day. DFW provides nonstop service to 63 international and 190 domestic destinations. Flying times to any major North American city takes less than four hours.

Dallas Love Field

Dallas Love Field is served by four airlines (Delta, Southwest, Alaska & Virgin America) offering passenger service to U.S. locations.

Dallas Executive Airport

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

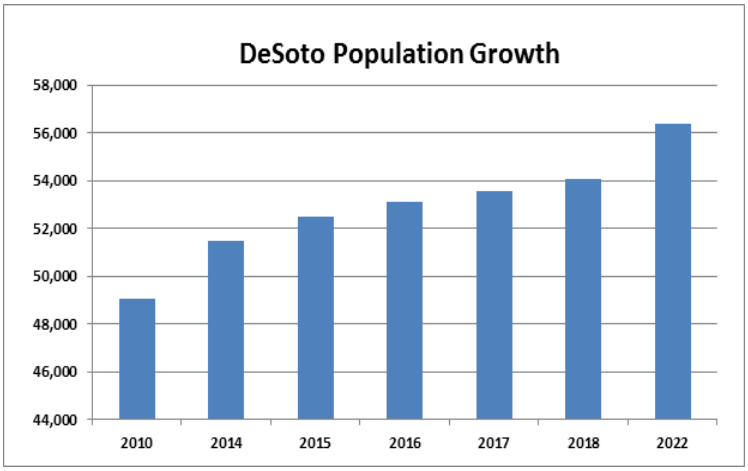
DeSoto Heliport

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

DeSoto Population

Year	Population
2010	49,047
2015	52,486
2016	53,128
2017	53,568
2018	54,042
2022	56,357

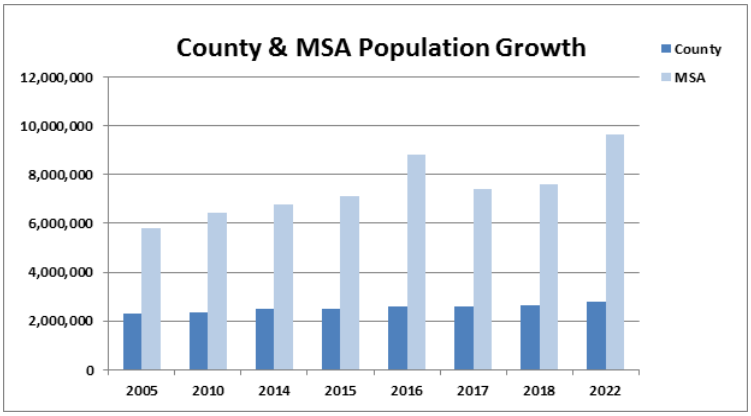
Source: Texas Wide Open for Business & U.S Census Bureau



Regional Population Growth

Year	Dallas County	DFW MSA
2005	2,330,050	5,823,043
2010	2,368,139	6,447,615
2015	2,496,364	7,135,507
2016	2,599,709	8,823,927
2017	2,636,234	7,468,846
2018	2,662,742	7,579,698
2022	2,784,288	9,639,133

Source: Dallas Convention & Visitors Bureau, TX A&M Real Estate Cente, TX Economic Develop. Corp., Texas Dept. of State Health Services, TX Wide Open for Business



DeSoto Household Growth

Total Households in DeSoto

Year	Households	Percentage Increase
2006	16,611	15%
2008	18,340	10%
2010	20,286	6%
2016	19,347	-
2017	19,606	1%
2018	19,939	1%

Source: US Census Bureau, North Central Texas Council of Governments USA.com,INc Sep. 2014, Texas Wide Open for Business & Texas Economic Development Corporation

2018 Average Household Income	**$72,739**
2018 Median Household Income	**$64,575**
2014 Per Capita Income	**$29,768**

Source: Texas Wide Open for Business, Demographics Now , & Texas Economic Development Corporation

DeSoto Age & Education

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

Source: Demographic Now

Average Age	35.9 years
Median Age	39.6 years

Population Age 25+ High School Degree or Higher: 90.6%

Population Age 25+ Associates Degree or Higher: 40.5%

Source: Texas Wide Open for Business , U.S. Census Bureau, U.S. Bureau of Labor Statistics, & Texas Economic Development Corporation

Property Tax Rates

2018- 19 Ad Valorem Tax Rates (Per $100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.701554
DeSoto ISD	1.52895
Dallas County	0.2431
Dallas Comm. College	0.1200
Parkland	0.2794
Dallas County School Equalization	0.0100
Total	**2.765104**

Property in **Dallas Independent School District**

City of DeSoto	0.701554
Dallas ISD	1.310385
Dallas County	0.2431
Dallas Comm. College	0.1200
Parkland	0.2794
Dallas County School Equalization	0.0100
Total	**2.658539**

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

Sales Tax Rates

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

Source: Texas Comptroller of Public Accounts

Property Tax Exemptions

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

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

Source: Dallas County Appraisal District

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%.

Source: Texas Comptroller of Public Accounts

DeSoto Workforce

DeSoto Civilian Labor Force Estimate

Civilian Employed	28,326
Civilian Unemployed	1,281
Unemployment Rate	4.3%

S ource: Texas Workforce Commission, September 2018

Texas Economic Development Corporation

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	1,095
Kohl's e-Commerce	Distributor	800
City of DeSoto	Government	448
Solar Turbines, Inc.	Manufacturer	440
Williamsburg Village	Healthcare	350
GlasFloss Industries	Manufacturer/HQ	300
Marten Transport	Distributor/Logistics	250
Wal-Mart Distribution	Distributor	300
Hickory Trail Hospital	Healthcare	209
The Cedars	Healthcare	209
DW Distribution Inc.	Distributor	150
Cintas	Distributor	158
Vibra Hospital	Healthcare	168
Park Manor	Healthcare	125
Kroger	Grocery	112
Tom Thumb	Grocery	100

Source: DeSoto EDC, July 2019

DFW MSA Workforce

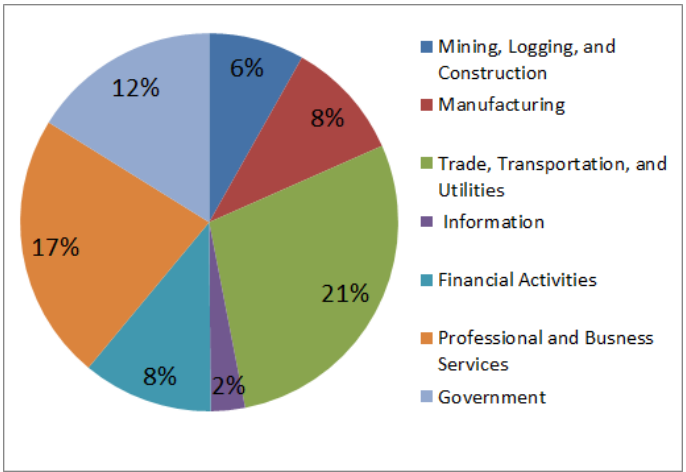
Dallas/FW/Arlington MSA Civilian Labor Force

Civilian Employed	3,880,958
Civilian Unemployed	130,301
Unemployment Rate	3.2%

Source: U.S Bureau of Labor Statistics, May 2019 Texas Economic Development Corporation

The DFW Metroplex labor force brings diversified skills to the marketplace. 2019 non-farm employment in the DFW MSA totals 3,764,600 in various NAICS Sectors.

Industry	Employment Estimate
Natural Res., Mining & Construction	226,900
Manufacturing	283,700
Trade, Transportation & Public Utilities	793,400
Information	81,500
Financial, Insurance & RE	309,800
Professional & Business Services	634,200
-Education & Health Services	
-Leisure & Hospitality	
-Other Services	
Government	448,300
Total Non-Agricultural	**3,764,600**



Source: Greater Dallas Chamber/U.S. Bureau of Labor Statistics 2019

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:	99.962959

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): 21.0 M gallons

Maximum Use To Date (Daily): 13.0 M gallons

Pressure on Mains: 45-105 psi

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

Storage Capacity: 18.0 M gallons

Sewer — **City of DeSoto**

Source: Contract with Trinity River Authority

Maximum System Capacity (Daily): 24 M gallons

Maximum Use To Date (Daily): 10 M gallons

Telephone — **AT&T & others**

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

Trash Collection — **Republic Services**

Broadband — **Time Warner, AT&T**

Community Services

Health Care

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

Newspapers

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

Banks

Bank of America
Bank of DeSoto
BBVA Compass
Chase
Comerica
First Convenience Bank
Plains Capital Bank
Guaranty Federal
Wells Fargo
Inwood Bank
Texas Federal Credit Union

Hotels/Motels

America's Best Value Inn
Holiday Inn Express
La Quinta Inn
Magnuson Grand Hotel
TownePlace Suites by Marriott
Days Inn & Suites
GLo by Best Western
Home 2 Suites by Hilton
Hampton Inn & Suites

Freight Carriers

Over 50 motor freight carriers and 5 parcel service providers

Fire Insurance Rating

ISO Rating: **1**

City Government

Type Government:	Council/Manager Home Rule Charter
Number on City Council:	7
Police Personnel:	118
Fire Personnel:	65
Incorporated:	1949
Total City Employees:	447
Total Annual Budget:	$91,147,512
Land Area (square miles):	22

* FY 2019 budget revenue all Funds

Education

DeSoto Independent School District

With a current enrollment over 9,400 students, the DeSoto Independent School District is a small, suburban district 15 miles south of Dallas. The 23-square mile district serves students in the communities of DeSoto, Glenn Heights and Ovilla with fourteen campuses. The district enjoys community support of academics and extra-curricular activities, along with taxpayer support for upgraded facilities, technology and instructional materials.

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 funding for technology and land purchases for future growth. Katherine Johnson Elementary school opened in 2018 having been built by the last of these funds.

The district's vision, mission, values, goals and objectives are clearly defined - all part of the Academic Excellence by Design framework focusing on 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 Collegiate Magnet Program and Early College High School - DeSoto High School students (starting in 8th grade) can earn a high school diploma and an associates degree simultaneously through enrollment at Cedar Valley College. The largest class to date – 80 students – received their associates degrees in 2019.
- The district's Band, Choir and ROTC programs compete nationally every year. Athletics programs are competitive annually in 6A State playoffs - including calendar year 2016 where the district won state championships in boys basketball, girls and boys track and for the first time in district history, football!
- In 2018-19, DeSoto High School Students earned 329 industry certifications.
- The Class of 2019 graduated over 770 students with a 66% FAFSA completion that earned over $16M in scholarships and had over 1130 acceptances to 2 or 4 year colleges!

Education

Facilities 2019-2020

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

Private Schools

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

Learning Adventure Children's Center

Turning Point Christian Academy

Charter School

Uplift Gradus Prep (K-5)

Golden Rule - DeSoto

Infrastructure

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

Source: City of DeSoto

DeSoto Incentives

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

Tax Abatement

Up to 90% Tax abatement may be available for 10 years on new real property improvements, machinery, and/or equipment for qualifying businesses. Minimum requirements are: An investment of $1.0 million for new construction or development, or an investment of $1.0 million for expansion of an existing facility or investment in machinery and/or equipment and at least 25 new jobs. Application for abatement is required prior to the commencement of construction or purchase of business personal property.

Triple Freeport Equivalency

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

Infrastructure Participation

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

Sales Tax Rebates

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

Economic Development Cash Grants

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

DeSoto Advantages

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

Developed Industrial Park

More than 400 acres of land are available for industrial and commercial development within the DeSoto Eagle Industrial and Business Park. Hillwood's Crossroads Trade Center in the Industrial Park offers 1.2 million square feet of build-to-suit distribution or light industrial space for lease at Centre Park Blvd and IH-35E.

Low Cost Land Prices

Commercial and industrial sites are 'shovel-ready' for about $1.00 - $1.75 per sf. Retail and office sites along Interstate 35E are $8 - $12.00 per sf, and similar sites with frontage along major thoroughfares within the city are $10 - $14.00 per sf.

Convenient Interstate and Highway Access

DeSoto has 4 miles of frontage on Interstate 35E (NAFTA) and is less than 1 mile south of Interstate 20 and 1 mile east of US Hwy 67. Texas FM 1382 (Belt Line Road) runs east & west through DeSoto, connecting U.S. Hwy 67 to IH-35E. DeSoto also has quick access to U.S. Hwy 175, IH45 and IH-30 via connections to IH-20 and IH-635. The Dallas Central Business District can be reached in 15 minutes and DFW International Airport is only 35 minutes away.

Dynamic and Growing Local Economy

DeSoto's population - per the 2010 U.S Census - is 49,047, a 26% growth rate since 2000, with an increase of 24% in the number of households during that same time. The number of building permits issued has steadily risen and permit valuation totalled over $94 million for FY 2015-2016.

Plentiful Labor Supply

The Dallas/Fort Worth Metroplex (MSA) employs a labor force of more than 3,707,500 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

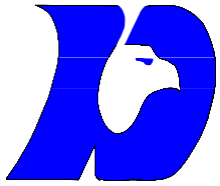
The DeSoto Economic Development Corporation is committed to supporting new and expanding companies by creatively customizing incentive packages based on individual

Contact

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

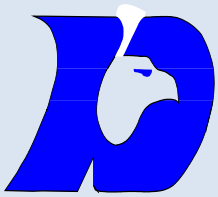
Phone: 972-230-9611
Fax: 972-230-9670
Website: www.dedc.org

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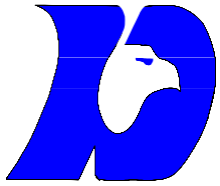


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BUSINESS



PLAN



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CITY OF DESOTO
SOARING FOR EXCELLENCE

DESOTO All-America City 2006

CITY COUNCIL BUSINESS PLAN
FY2020 Goals and Objectives

CITY COUNCIL VISION STATEMENT

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

GOAL 1) ENHANCE THE QUALITY OF LIFE IN DESOTO

A. Collaborate with Best Southwest Cities, with the primary focus on DeSoto, for public transportation services, such as a trolley or shuttle.
   1. Ongoing evaluation of the transportation program, targeting senior citizens, disabled and general populations.
      a. Evaluate fixed route 501 vs. On-Demand services

      CITY COUNCIL, CITY MANAGER'S OFFICE (Quarters 1-4)
   2. Host a Town Hall Meeting to update the public about ongoing Best Southwest transportation efforts.

      CITY COUNCIL (Quarters 1-4)
   3. Explore funding and/or grant opportunities for a transportation program in DeSoto.

      CITY COUNCIL (Quarters 1-4)

B. Promote a healthier business climate in the City.

   1. Focus on Hampton Road and Town Center.
   2. Continue leadership role in collaborative efforts in community and economic development within the region.

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

C. Increase the value of commercial assets through new development and redevelopment.
   1. Encourage development on the remaining undeveloped areas at the intersection of Belt Line Road and Westmoreland Road.
   2. 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. Explore commercial, retail and industrial businesses on which to focus for City-wide economic development.
    a. Encourage potential developers to acquire or retrofit the former Kmart building.
    b. Encourage development of vacant tracts along Interstate 35, from Centre Park Boulevard to Southpointe Drive.
    c. Attend regional, state, and national trade shows for recruitment.
    d. Host a commercial broker/realtor luncheon and tour.
6. Provide, as appropriate, assistance for the continued development around the heliport area.
7. Acquire Economic Development software platforms.
    a. Conduct research on a retail leakage study and programs.

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

D. Seek employment-focused economic development with an emphasis on professional employment.
1. Host a meeting and reception for physicians/lawyers and spouses.
2. Support community focused economic development that encourages living-wage standards and local hiring.

DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

E. Promote job opportunities through various marketing mediums and job fairs.
1. Explore supporting job readiness programming for residents.

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

F. Explore youth employment/career opportunities.
1. Support DeSoto Parks & Recreation summer programs and career-based workshops for youth.
2. Form new partnerships for mentoring, job training, and employment.
3. Host the Mayor for a Day Program.
4. Host the DeSoto Public Library "Best Southwest Everything Teen" Event, to promote career and leadership development for youth.
5. Create and Implement the Youth Master Plan.
6. Explore the feasibility of bringing youth services to DeSoto via non-profit partnerships.

CITY COUNCIL, CITY MANAGER'S OFFICE, LIBRARY, PARKS & RECREATION (Quarters 1-4)

G. Continue renovation of the Library children's and circulation desk areas.
LIBRARY (Quarters 1-4)

H. Explore the feasibility of updating Moseley Pool.
PARKS & RECREATION (Quarters 1-4)

I. Explore the feasibility of a public/private partnership with Thorntree Country Club.
ECONOMIC DEVELOPMENT, CITY COUNCIL (Quarters 1-4)

GOAL 2) MAINTAIN DESOTO AS A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY

A. Develop and update the 2020-2024 Capital Improvement Plan.
CITY MANAGER'S OFFICE, DEVELOPMENT SERVICES (Quarters 1-4)

B. Implement the FY2020 Capital Improvement Plan.
DEVELOPMENT SERVICES (Quarters 1-4)

C. Continue the Community Service Program.
CITY MANAGER'S OFFICE, MUNICIPAL COURT AND POLICE DEPARTMENT

D. Initiate and market an incentive program that assists retail/commercial businesses with façade and exterior upgrades.
    1. Host an informational meeting to educate all business owners.
    CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

E. Explore the feasibility of conducting the Hampton Road Corridor Study.
CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION, DEVELOPMENT SERVICES (Quarters 1-4)

F. Continue to implement the Domestic Violence Awareness and Prevention Program.
    1. Increase awareness and visibility for the Domestic Violence Awareness and Prevention Program through:
        a. Marketing and Communication outlets
        b. Community events and awareness campaigns
        c. Branding
    2. Create and promote various opportunities for community engagement and education.
        a. Develop a Speakers Bureau
        b. Host quarterly information workshops
        c. Host annual community symposium
        d. Collaborate with DISD Drama Department to create a domestic violence skit

3. Develop a resource repository to provide for concise resource coordination for shelters, transitional housing, counseling, legal assistance, employment.
4. Provide support and intervention.
    a. Lodging and counseling
    b. Partner with public, private and non-profit organizations/agencies specializing in Domestic Violence.

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

G. Continue to enhance DeSoto's position as a leader in emergency preparedness in the Best Southwest Area.
1. Continue the support for Citizens Emergency Response Teams (CERTs).
2. Collaboration with CERT to promote the Emergency Management Plan.

CITY COUNCIL, FIRE DEPARTMENT (Quarters 1-4)

H. Create a resource and informational webpage for solar radar speed and stop signs.
DEVELOPMENT SERVICES, CITY ADMINISTRATION, POLICE DEPARTMENT (Quarters 1-4)

I. Conduct town hall crime prevention awareness meetings.
POLICE DEPARTMENT (Quarters 1-4)

J. Explore the feasibility of the Scenic City certification.
PARKS & RECREATION, DEVELOPMENT SERVICES (Quarters 1-4)

K. Pursue the Tree City USA designation.
PARKS & RECREATION (Quarters 1-4)

L. Participate in the Great American Clean-Up.
PARKS & RECREATION, (Quarters 1-4)

M. Explore the feasibility of a rental registration program.
DEVELOPMENT SERVICES (Quarters 1-4)

N. Explore a Multi-Family Crime Free Program pertaining to code enforcement.
1. Create community engagement between property managers and law enforcement.
2. Partner with multi-family property managers to create a crime watch program.
    a. Conduct annual meetings with property managers.

3. Conduct safety/security property and building assessments (lighting/nuisance issues/locks/alarms/security cameras/ security officers).
POLICE DEPARTMENT, PUBLIC INFORMATION (Quarters 1-4)

O. Explore the feasibility of implementing Impact Fees.
DEVELOPMENT SERVICES (Quarters 1-4)

GOAL 3) RECOGNIZE, PRESERVE AND CELEBRATE DESOTO'S HISTORY

A. Capture and provide to the public DeSoto's history, by videotaping Focus on Leadership sessions that showcase the contributions of DeSoto citizens.
CITY COUNCIL, CITY MANAGER'S OFFICE, PUBLIC INFORMATION (Quarters 1-4)

B. Initiate a five-year plan to host the City of DeSoto's 75th (Diamond) Jubilee Celebration.
CITY COUNCIL (Quarters 1-3)

GOAL 4) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

A. Develop program or policies for the City of DeSoto to become an employer of choice.
1. Conduct employee exit surveys.
HUMAN RESOURCES (Quarters 1-4)

B. Implement Paid Parental Leave for City of DeSoto employees with an effective date of October 1, 2019.
HUMAN RESOURCES

GOAL 5) 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, PARKS & RECREATION (Quarters 1-4)

B. Explore a public-private partnership to create a long-term financial plan for the construction of a recreation center / aquatic center in DeSoto.
CITY COUNCIL, PARKS & RECREATION, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

C. Explore entertainment venues.
1. Meadow Creek Master Plan (skate park, amphitheater and recreation center)
2. A nationally recognized cinema chain (Studio Movie Grill, Alamo Drafthouse)

3. A family entertainment center (Main Event)
CITY COUNCIL, DESOTO ECONOMIC DEVELOPMENT CORPORATION (Quarters 1-4)

D. Develop a Cultural Arts Master Plan.
PARKS & RECREATION, ARTS COMMISSION, PUBLIC INFORMATION (Quarters 1-4)

E. Market DeSoto as a family-oriented community.
PARKS AND RECREATION, LIBRARY, PUBLIC INFORMATION, ALL DEPARTMENTS (Quarters 1-4)

GOAL 6) BUILD A STRONGER SENSE OF COMMUNITY

A. Create a Veterans Affairs Committee webpage featuring information/links to resources, special services, and discounts offered by both local and regional business communities.
CITY COUNCIL, PUBLIC INFORMATION (Quarters 1-4)

B. Continue to provide opportunities for community engagement, such as:
1 Partner with established community events addressing mental health and cardiovascular disease.
2. Conduct town hall meetings and forums in different areas of the City.
3. Establish a conference call line for town hall forums.
4. Collaborate with other city sponsored events to showcase Boards and Commissions.
CITY COUNCIL, ALL DEPARTMENTS (Quarters 1-4)

C. Publicly recognize and celebrate significant accomplishments/services of citizens, students, City volunteers and City employees.
CITY COUNCIL, ALL DEPARTMENTS (Quarters 1-4)

D. Create collaborative goals through a strategic partnership with DeSoto ISD.
1. Develop a youth customer service initiative.
2. Participate in “It’s Time Texas” Community Health Challenge.
CITY COUNCIL, CITY ADMINISTRATION (Quarters 1-4)

E. Explore opportunities for the community to participate in the budget process.
CITY COUNCIL, CITY ADMINISTRATION AND FINANCE (Quarters 1-4)

GOAL 7) ENHANCE STRATEGIES FOR MARKETING AND COMMUNICATIONS TO THE DESOTO COMMUNITY

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

B. Create the Marketing and Media Department within the City.
1. Hire a marketing consultant to create a formal marketing strategy.
2. Develop promotional videos.
3. Develop a communication strategy to share information to the public.
4. Explore funding sources for implementing the marketing strategy, new or updated logo, and branding.

CITY MANAGER'S OFFICE, DESOTO CHAMBER OF COMMERCE, CVB (Quarters 1-4)

C. Continue DeSoto's online presence through the City website and social-networking sites, to improve communication and promote our image as a progressive All-America City.
1. Continue to enhance the City of DeSoto calendar on the website by including all Department events.

INFORMATION TECHNOLOGY AND PUBLIC INFORMATION (Quarters 1-4)

D. Explore the feasibility of redesigning the City's website.
INFORMATION TECHNOLOGY AND COMMUNICATION MANAGER (Quarters 1-4)

GOAL 8) MAINTAIN MUNICIPAL TRANSPARENCY

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

B. Start the implementation process for the new Enterprise Resource Planning (ERP) financial-reporting software system.
FINANCE DEPARTMENT, ALL DEPARTMENTS (Quarters 1-4)

C. Update Five-Year Vision Plan.
1. Implement the Project Management System.
CITY MANAGER'S OFFICE, ALL DEPARTMENTS (Quarters 1-4)
2. Host a town hall and seek feedback from community stakeholders.
CITY COUNCIL (Quarters 1-4)
3. Complete a community survey.
CITY MANAGER'S OFFICE, PUBLIC INFORMATION (Quarters 1-4)

D. Encourage, track and maintain minority business participation for City contracts.

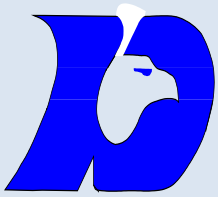
1. Partner with Best Southwest Cities to improve minority participation.
2. Host a minority vendor outreach seminar.
3. Explore and implement a small business program with regional certification agency.
4. Explore the feasibility to develop or utilize disparity study, possibly the City of Dallas.

CITY MANAGER'S OFFICE, FINANCE DEPARTMENT, ALL DEPARTMENTS (Quarters 1-4)

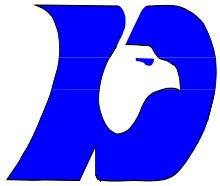


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BUDGET



MESSAGE



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OFFICE OF THE CITY MANAGER

July 19, 2019

Honorable Mayor and Members of the DeSoto City Council:

In accordance with Article VII, § 2 of the City Charter, I dutifully submit the proposed budget for Fiscal Year (FY) 2020. Within this proposed budget document are financial policies for the forthcoming FY with clearly defined explanations of any changes from FY2019. Equally important as the aforesaid statement are revenue estimates derived from taxes and various other sources, which are inclusive of the current tax rate structure and valuation of properties for FY2020. Additionally, an itemization of proposed expenses by all municipal agencies will be juxtaposed to previous FY actual expenses and current year-to-date (YTD) expenses. Additionally, an accounting of any outstanding debt service and any capital expenditures that will increase the bond indebtedness for FY2020 are included. These various capital improvement projects are categorized and presented in a five (5) year format based upon its defined level of importance determined by the City Council.

On Thursday, April 11, 2019, the City Council and Administration began the process of strategically developing a budget for FY2020. During this meeting, the Council defined their goals and objectives for FY2020. At the conclusion of this discussion, it was decided that the following items will be funded:

- Develop a budget that provides the same level of municipal services as in FY2019, with an estimated 1% growth factor
- Incorporate a 2% raise in annual personnel salaries
- Utilize General Fund/Fund Balance for the following items: Electronic Equipment ($500,000); Future Capital Projects (1,000,000); Stabilization Fund ($250,000); NCTRCA ($15,000); Economic Incentive ($500,000); Software Maintenance ($15,000) Land Purchase ($437,500), Professional Services (60,000).

In addition to the aforementioned items, the City Council also integrated the following items into the FY2020 budget at its annual planning retreat:

- DeSoto Violence Advisory Committee $10,000
- Community Emergency Response Team $5,000
- Dr. Emmett J Conrad Leadership Program $40,000
- Transportation Program $153,097

~Property Tax Rate~

The FY2020 budget continues to reflect our conservative philosophy toward managing all municipal operations and monetary affairs. Since the implementation of this practice in late 2011, the City of DeSoto has been duly recognized by state and national organizations for its financial stewardship. In order to attain these prestigious accolades, numerous policies and procedures were implemented by a defined date for review. Fortunately, the City of DeSoto has been proactive in various ways as it relates to administering fiscal standards and measures before making application for these certifications. The guidelines set forth by these numerous accrediting organizations leveraged improvement of our fiscal health and stability, which began to deteriorate following the economic downturn in 2008.

The criteria associated with maintaining those state and national accreditations have ushered in a wealth of positive outcomes for our municipality. First and foremost, in FYs 2012 and 2013, the City of DeSoto received bond rating upgrades from AA- to AA by Fitch Ratings Inc. and Standard and Poor's. These favorable credit ratings have enabled our City to receive lower interest rates on existing and new debt. Moreover, these savings have also played a vital role in stabilizing (FY2012-FY2015) and reducing (FY2016-FY2020) our annual property tax rates.

Although these pre-emptive actions welcomed a host of honors and thwarted a projected tax rate increase that would have reached .8600 in FY2014, the City of DeSoto will continue its ongoing quest toward financial excellence in FY2020. An example of said performance has been exhibited over the past five (5) FYs as residents and business owners alike have realized a decrease in their annual property tax rates. In FY2020, there will also be a property tax rate reduction in the amount of .011984 (.701554). Overall, this reflects a 2.75% reduction in the annual property tax rate, which is inclusive of the levy for FY2020.

These savings are realized in the General and Enterprise Funds, which have fund balance restrictions that are mandated by ordinance (60-days: General Fund and 45-days: Enterprise Fund). Since FY2013, both of these funds have significantly surpassed their mandated reserve requirements. This has enabled the City of DeSoto to use these additional funds for emergencies and capital projects.

~Community Wealth~

During the preliminary budget planning process for each FY, the Internal Budget Committee (IBC) discusses a litany of financial scenarios that will either negatively or positively impact projected revenues and expenditures. These comprehensive discussions enable the IBC to determine how much funding will be appropriated for annual expenditures. However, these monetary assumptions can be adjusted upward or downward based upon our two (2) annual conversations with the Dallas Central Appraisal District (DCAD). The DCAD provides local governing bodies with accurate values for real and business personal properties.

In March, the DCAD reported that our preliminary "grand total taxable value" had increased from last year. Although this is a positive indication that our overall wealth is growing, it is imperative to understand that these initial estimations can still ascend or descend. Since

FY2012, the City of DeSoto has used less than what was projected as a "grand total taxable value" for its proposed budget. The FY2020 budget was created by using a "grand total taxable value" of $4,500,000,000.

This above mentioned monetary figure represents an Estimated Growth Factor (EGF) that is 7.6% greater than the FY2020 planning budget, which was $4,182,000,000. In essence, this means that the City of DeSoto will realize an increase of $318,000,000 in taxable assessed value. This means that every penny used to calculate the tax rate will be worth $450,000 in FY2020. Comparatively, in FY2019, one cent had a value of $410,000.

Although these monetary figures and percentages are used as a baseline for developing the proposed FY budget, these numbers can be adjusted upward or downward based upon a final report issued by the DCAD. For example, in FY2019, the certified "grand total taxable value" reached $4,057,268,985. However, staff used $4,100,000,000 to calculate the adopted budget for FY2019 which included 27% of property values under protest. This conservative number was used due to the assumption that protested appraisals could be decreased, which will negatively impact our projected revenues.

In calendar year 2018 (FY2019), the DCAD reported that 61.88% of residential; .31% commercial; and 100% of business personal property (BPP) were reappraised. Conversely, in calendar year 2019 (FY2020), 51.68% of residential; 54.55% of commercial; and 100% of BPP will be reappraised. In comparison to the budget for FY2019, the FY2020 budget will take into consideration a projected increase in residential properties being reappraised. Commercial property reappraisals are up by 54.24%. However, Business Personal Property reappraisals will once again remain at 100%.

~General Fund Expenditures~

The General Fund (GF) is supported by property taxes, sales taxes, intergovernmental transfers, interfund transfers, franchise fees, recreation fees, administrative fees, licenses/permits, charges for services, fines/forfeitures and interest. Revenue for the FY2020 GF budget is projected to be $44,226,235, which is $3,095,450 more than the adopted FY2019 budget ($41,130,785). GF expenditures fund services for the Administration, Financial Services, Municipal Court, Regional Cooperatives (Southwest Regional Communications, Tri-City Animal Shelter and Regional Jail), Information Technology, Human Resources, Development Services, Parks and Recreation, Library, Police and Fire. Operating expenditures for the GF show an increase from $40,803,807 (FY2019) to $42,961,006 (FY2020). These increases in expenditures are primarily due to a continuous rise in costs for personnel, supplies and transfers to other funds.

Budgeted Positions (New): Risk Manager (Administration), Engineer Project Manager (Development Services @ 50%), Van Driver PT (Parks & Recreation-Senior Center), Theatre Specialist (Parks & Recreation –Corner Theatre), Administrative Assistant PT (Police Department),

~Texas Municipal Retirement System~

The FY2020 Texas Municipal Retirement System (TMRS) contribution rate will be 11.13%. This is a difference of .03% from FY2019 (11.10%). However, contribution rates are based upon calendar years instead of FYs. Therefore, the 11.13% contribution rate will not take effect until January of 2020. Above all, the funded ratio has increased from 94.8% (2017) to 95.2% (2018). On average, municipalities who participate in TMRS have a funded ratio of 87.1%.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center is a cooperative agreement between the Cities of DeSoto, Duncanville and Cedar Hill. In FY2020, the participant share for Southwest Regional Communications Center (SWRCC) will be $1,157,937. This is an increase of $30,000 from FY 2019. These additional expenses are related to personnel, supplies, professional services, stabilization fund and equipment.

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 $370,000. In FY2020, the contribution amount for each City will remain constant at $370,000. This is due to the inclusion of Glenn Heights into our regional cooperative agreement in the amount of $64,500. These additional funds will be used for personnel, supplies, professional services and equipment.

Animal Shelter

Throughout our partnership with the Cities of Cedar Hill and Duncanville, the Animal Shelter budget has consistently fluctuated. In FY2019, the participant share was $271,891. There will be an increase of approximately $40,784 ($312,675) for FY2020. The difference in funding from FY2019 is due to personnel, telephone services, training and debt service payments.

~Enterprise Funds~

In FY2020, contractual services for wastewater treatment provided by the Trinity River Authority will cost $7,585,400 (FY2019: $7,144,512). Additionally, contractual water purchases from Dallas Water Utilities will cost $5,200,000 for FY2020. (FY2019: $5,100,000).

Every fiscal year, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. In FY2020, there will be a base rate increase of 6% and a volume rate increase of 7% for sewer services (FY2019: 5% base rate and 5% volume rate). Accordingly, there will be a base rate increase of 4% and a volume rate increase of 4% for water services (FY2019: 5% base rate and 5% volume rate).

Budgeted Positions (New): Utility Billing Supervisor, Billing Analyst, Engineer Project Manager @ 50% (Public Utility Department)

Storm Water Drainage Management Program

The Storm Water Drainage Management Program receives funding on a monthly basis from residential ($6) and commercial users ($24) of the storm water system. This fee structure will generate $1,545,000 in projected revenue for FY2020, which is consistent with the amount budgeted for FY2019. These funds will be used to support expenditures ($1,713,486) in the areas of personnel, supplies, professional services, debt service, capital projects and equipment. The delta between revenues and expenditures will be supplemented by working capital funds.

Sanitation

FY2020 will mark the third year of a 5-year sanitation contract with Republic Services. Under this current contract, the City of DeSoto will continue to provide the same level of services (twice-weekly garbage collection, once-weekly recycling, brush and bulk pick up, street sweeping, median litter removal and annual household hazardous waste/recycling events). Since FY2012, the City of DeSoto has not increased the monthly sanitation fee charged to its customers ($18 per month). However, based the results of the FY2019 Sanitation Rate Study, the FY 2020 monthly sanitation fee will be $19.44 per month, which is an 8% increase.

~Tax Supported Fund~

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

The following is a list of allocations for this fund in FY2020: Athletic Field Maintenance ($93,720); Nance Farm Maintenance ($50,000); Professional Fees ($62,000); Billboards ($20,000); Rental-Buildings, Land and Space ($19,095); Arts Grants ($30,000); Hotel Events ($86,000); Tourism and Branding-Marketing ($100,000); Youth Tournaments ($22,377); Sports Initiatives ($20,000); Repair and Maintenance ($13,500) and Special Events ($162,800).

~Capital Improvement Program~

**Attached within this budget document is the 2020-2024 CIP for all City Departments and Divisions.*

~Interest and Sinking Fund~

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. In FY2019, the I & S tax rate was set at $.171394. The FY2020 I & S tax rate will be reduced to $.151394 (.0200) per $100 of property valuation.

~Conclusion~

The FY2020 budget demonstrates our financial due diligence and steadfast commitment toward providing residents, as well as business owners with quality public services. This is coupled with our unwavering focus on funding deferred maintenance projects from many years ago that relate to City owned buildings, roads, alleyways and underground infrastructure. These improvements are an artifact of our conservative budgeting strategies and goals that were established in 2011 for FY2012. Since that time, the City has consistently improved its monetary health and stability.

I would like to personally thank our Internal Budget Committee (Tracy L. Cormier, Isom Cameron, Jamaine Walker, Rick DeOrdio, Melissa Adams, Donielle Suber and Kathleen Shields). It has truly been an opportunity to serve with these impressive professionals during this transition process. These individuals have worked tirelessly to present this 2020 budget. I'm excited about this opportunity, this time

Sincerely,

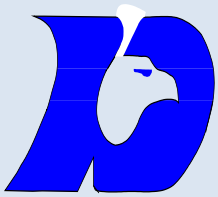


M. Renee' Johnson
Interim City Manager

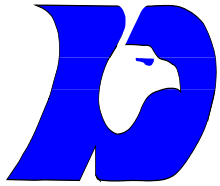


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BUDGET



POLICIES



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CITY OF DESOTO
BUDGET CALENDAR
For
FY 2020 BUDGET
FY 2021 PLANNING

DATES	ACTIVITY	RESPONSIBLE PARTY
January 24, 2019	**1st Budget Team Meeting to discuss items on current Budget Calendar**	**Budget Committee Team**
February 13-20, 2019	**Meeting with Departments to discuss personnel**	**Human Resources/Dept. Heads**
March 8, 2019	**Budget Kickoff Meeting-Revenues and Allocations**	**Budget Committee Team**
March 8, 2019	CM to preliminary approve Personnel changes for FY2020	CM, Human Resources and Finance
March 21, 2019	**DCAD Meeting**	**Finance Staff, CM, and Deputy CM's**
March 27, 2019 6:00pm	**Review Council Business Plan**	**CM Office/Council**
March 27, 2019	Draft of Performance Measures are due/**Completed**	Department Heads
April 1, 2019	Preliminary Departmental Budget Projections for FY 2019 due.	Department Heads
April 1, 2019	Preliminary - Payroll Budgeting worksheet and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources
April 9, 2019	**Management Staff Review of Council Business Plan**	**CM, Deputy CM's, Department Heads**
April 11, 2019	**Council Work Session on Planning of the Proposed FY20 & Planning FY21 Budget**	**Council, CM, All Department Heads**
April 17, 2019	**Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.**	**Finance Staff, Departmental Budget Staff**
April 19, 2019	Council Business Plan due	CM Office/Council
April 24-26, 2019	**One-on-one training for Departments as needed.**	**Finance Staff, Departmental Budget Staff**
April 30, 2019	Payroll Budgeting worksheet, and Wage/Benefit Grand Summary work sheet due from Human Resources.	Human Resources
May 20, 2019	Operating Budgets & Supplemental forms for FY20 Proposed and FY21 Planning from Departments, Chamber, DEDC and Animal Shelter are due to Finance	Department Heads/Chamber/EDC
May 29, 2019	Candle Meadow, Summit Park & Stillwater Canyon Annual Budgets due	CM-Tracie Hlavinka
May 22-23 & May 29-31 2019	**Reviews with Departments, DEDC and Chamber Budgets by Finance-Pre Budget Meetings**	**Finance, DEDC Staff and Departmental Budget Staff.**
June 3, 2019	Final Departmental Budget Projections for FY 2019 due.	Department Heads
June 7, 2019	Submit Preliminary 2019 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
June 10-14, 2019	**Department reviews with City Manager**	**CM, Budget Director, Department Heads**
July 8, 2019	Deadline to submit Final 2019 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 12, 2019	Budget message from CM	CM
July 19, 2019	**Council Budget Pre-Workshop**	**Council, CM, Budget Director, Staff**
*July 25, 2019	Receive the Certified Appraisal Roll; calculate the Effective Tax Rate	Tax Assessor/Collector
July 25-26 2019	**One and Half Day Council Budget Workshop – starting 6:00 pm on July 25, 2019 & 8:00am on July 26, 2019**	**Council, CM, Budget Director, Chamber, and EDC, Staff**
July 26, 2019	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector
August 6, 2019	**Resolution accepting the tax roll, discuss the tax rate, take a record vote**	**Council**
August 7, 2019	Publish "Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing"	Budget Director
August 20, 2019	**1st Public hearing on tax rate, budget, Council Business Plan**	**Council**
August 22, 2019	Publish "Notice of Vote on Tax Rate"	Tax Assessor/Collector
September 3, 2019	**2nd Public hearing on tax rate, budget, Council Business Plan if applicable**	**Council**
September 3, 2019	**Public Hearing on Candle Meadow and Stillwater Canyon Assessment Rate**	**Council**
September 17, 2019	**Adopt budget, CIP, tax rate, Council Business Plan**	**Council**
September 18, 2019	Submit City Tax Rate and Candle Meadow Ordinances to Dallas County Tax Office	Financial Services Department and City Secretary
October 1, 2019	Fiscal Year 2020 begins	

*Date subject to change Bold = Actual Meeting dates

CITY OF DESOTO
CITY CHARTER REQUIREMENTS

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

Article VII

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of DeSoto
Budget Policies

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

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

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

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

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

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

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

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

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

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

- Monthly revenue and expenditure reports shall be prepared.

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

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

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

City of DeSoto
Basis of Budgeting and Accounting

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

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

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

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

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

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

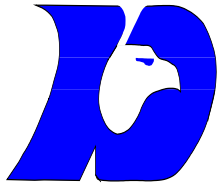
The following table summarizes the most commonly used financing alternatives:

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

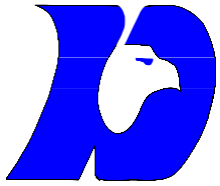


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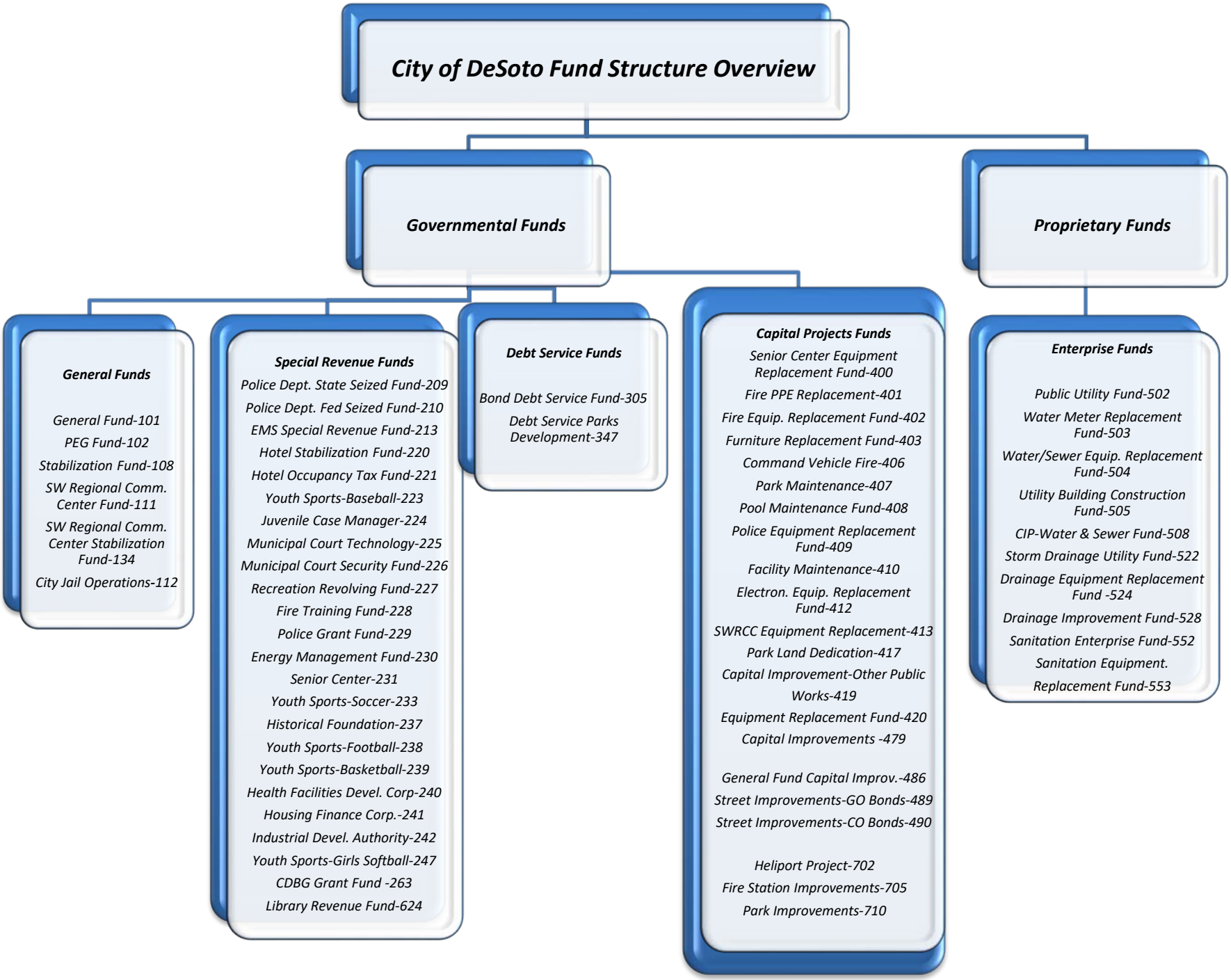
FINANCIAL



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.

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
101 - GENERAL FUND									
General Administration Department									
101-001-010	**City Secretary Division**								
FT	City Secretary	1	1	1					
	Total Full-Time Employees	1	1	1	1	1	1	0	
101-001-011	**Records Management Division**								
FT	Assistant City Secretary	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					
	Deputy City Manager	1	1	1					
	Community Relations Coordinator	1	1	1					
	Communications and Marketing Manager	1	1	1					
	Assistant to the City Manager	1	1	1					
	Risk Manager	0	0	1					
	Total Full-Time Employees	5	5	6	6	6	6	0	
101-002-015	**Purchasing Division**								
FT	Purchasing Manager	1	1	1					
	Buyer	1	1	1					
	Total Full-Time Employees	2	2	2	2	2	2	0	
101-001-013	**Community Initiatives Division**								
FT	Deputy City Manager	1	1	1					
	Executive Assistant to CM	1	1	1					
	Total Full-Time Employees	2	2	2	2	2	2	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
101-001-014	**Environmental Health Division**								
FT	Environmental Health Specialist	1	1	1					
	Environmental Health Inspector	1	1	1					
	Total Full-Time Employees	2	2	2	2	2	2	0	
101-001-015	**Action Center Division**								
FT	Administrative Assistant I	2	2	2					
	Total Full-Time Employees	2	2	2	2	2	2	0	
101-001	**TOTAL GENERAL ADMINISTRATION**	**13**	**13**	**16**	**16**	**16**	**16**	**0**	**0**

Financial Services Department									
101-002-010	**Administration and Accounting Division**								
FT	Director of Finance	1	1	1					
	Assistant Director of Finance	1	1	1					
	Manager of Accounting	1	1	1					
	Accountant II	1	1	1					
	Payroll Administrator	1	1	1					
	Accounting Technician	1	1	1					
	Accountant I	1	1	1					
	Budget Analyst	1	1	1					
	Total Full-Time Employees	8	8	8	8	8	8	0	
101-002-015	**Purchasing Division**								
FT	Purchasing Manager	1	1	0					
	Buyer	1	1	0					
	Total Full-Time Employees	2	2	0	0	0	0	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
101-002	**TOTAL FINANCIAL SERVICES**	**10**	**10**	**8**	**8**	**8**	**8**	**0**	**0**
Development Services Department									
101-003-010	**Administration and Engineering Division**								
FT	Director of Development Services	1	1	1					
	Assistant Director / City Engineer	1	1	1					
	Engineering Project Manager	0	0	1					
	Construction Manager	1	1	1					
	Construction Inspector	1	1	1					
	Administrative Assistant III	1	1	1					
	Total Full-Time Employees	5	5	6	6	6	6	0	
101-003-011	**Building Inspection Division**								
FT	Building Official	1	1	1					
	Administrative Assistant II	1	1	1					
	Plans Examiner	1	1	1					
	Inspector	1	2	2					
	Total Full-Time Employees	5	5	5	5	5	5	0	
PT	Administrative Assistant II	0	1	1					
	Total Part-Time Employees	0	1	1	1	0.5	0	1	
101-003-014	**Planning and Zoning Division**								
FT	Manager of Planning and Zoning	1	1	1					
	Administrative Assistant II	1	1	1					
	Planner	0	1	1					
	Total Full-Time Employees	2	3	3	3	3	3	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
101-003-020	**Street Maintenance Division**								
FT	Manager of Streets and Fleet Services	1	1	1					
	Operations Coordinator, Street	2	2	2					
	Operations Coordinator, Traffic	1	1	1					
	Traffic Technician	1	1	1					
	Maintenance Worker Streets, Senior	1	1	1					
	Maintenance Worker-Streets	2	2	2					
	Total Full-Time Employees	8	8	8	8	8	8	0	
101-003-022	**Equipment Services Division**								
FT	Fleet Services Coordinator	1	1	1					
	Mechanic, Senior	1	1	1					
	Mechanic	1	2	2					
	Total Full-Time Employees	3	4	4	4	4	4	0	
101-003-034	**Building Services Division**								
FT	Manager of Facilities	1	1	1					
	Custodian, Senior	1	1	1					
	Custodian	5	4	4					
	Total Full-Time Employees	7	6	6	6	6	6	0	
PT	Custodian-PT	1	1	1					
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-003	**TOTAL DEVELOPMENT SERVICES**	**31**	**33**	**34**	**34**	**33**	**32**	**2**	**0**

Parks and Recreation Department									
101-005-020	**Parks and Landscape Maintenance Division**								
	Assistant Director	1	1	1					

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
	Operations Coordinator, Parks	2	2	2					
	Maintenance Worker Parks, Senior	3	2	2					
	Parks Technician	0	1	1					
	Maintenance Worker Parks	5	5	5					
	Total Full-Time Employees	11	11	11	11	11	11	0	
S	Maintenance Worker Parks	3	3	3					
	Total Seasonal Employees	3	3	3	3	1.5	0	0	3
101-005-022	**Senior Center Division**								
FT	Manager of Senior Center	1	1	1					
	Recreation Coordinator	1	1	1					
	Total Full-Time Employees	2	2	2	2	2	2	0	
PT	Van Driver	3	3	4					
	Food Service Operator	2	2	2					
	Admininistrative Assistant I	2	2	2					
	Total Part-Time Employees	7	7	8	8	4	0	8	
101-005-032	**Recreation and Civic Center Division**								
FT	Director of Parks and Recreation	1	1	1					
	Manager of Recreation Center	1	1	1					
	Business Manager	1	1	1					
	Special Events Manager	1	1	1					
	Manager of Sports and Recreation	1	1	1					
	Administrative Assistant I	1	1	1					
	Manager of Athletics	1	1	1					
	Recreation Specialist	0.5	0.5	0.5					
	Total Full-Time Employees	7.5	7.5	7.5	7.5	7.5	7.5	0	

Budgeted Positions for Fiscal Year 2020

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
PT	Recreation Attendant Senior	4	4	4					
	Lead Cashier	2	2	2					
	Recreation Attendant	16	16	16					
	Theatre Specialist/ PT	0	0	1					
	Total Part-Time Employees	22	22	23	23	11.5	0	23	
					54.5	37.5	20.5	31	3
101-005-040	**Seasonal Programming Division**								
S	Recreation Attendant	6	6	6					
	Total Seasonal Employees	6	6	6	6	3	0	0	6
101-005-045	**Aquatics Division**								
S	Cashier	5	7	7					
	Pool Manager	1	1	1					
	Assistant Pool Manager	2	2	2					
	Lifeguard	23	21	21					
	Total Seasonal Employees	31	31	31	31	15.5	0	0	31
101-005	TOTAL PARKS AND RECREATION	89.5	89.5	91.5	91.5	56	20.5	31	40

Police Department									
101-006-010	**Administration and Operations Division**								
FT	Police Chief	1	1	1					
	Police Assistant Chief	1	1	1					
	Police Captain	2	2	2					

Budgeted Positions for Fiscal Year 2020

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
	Police Lieutenant	5	5	5					
	Police Sergeant	8	8	8					
	Police Corporal	5	5	5					
	Police Officer Certified	51	52	54					
	Public Service Officer	3	0	0					
	Quartermaster	0	0	1					
	Civilian Investigator	0	0	1					
	Property and Evidence Technician	0	0	1					
	Administrative Assistant III	2	2	2					
	Records Coordinator	1	1	1					
	Records Technician	2	2	2					
	Administrative Assistant II	2	2	2					
	Accounting Technician	1	1	1					
	Total Full-Time Employees	84	82	87	87	87	87	0	
	Records Technician	1	1	1					
	Administrative Assistant I	1	1	1					
	Administrative Assistant II	0	0	1					

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
	Police Officer Reserve (Paid)	10	10	10					
	Total Part-Time Employees	12	12	13	13	6.5	0	13	
101-006-013	**Animal Control Division**								
FT	Animal Control Officer	2	2	2					
	Total Full-Time Employees	2	2	2	2	2	2	0	
PT	Animal Control Officer-PT	1	1	1					
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-006-017	**Code Enforcement Division**								
FT	Manager of Code Enforcement & Animal Control	1	1	1					
	Code Enforcement Officer	2	3	4					
	Administrative Assistant II	1	1	1					
	Total Full-Time Employees	4	5	6	6	6	6	0	
	Code Enforcement Officer-PT	1	1	1					
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-006-018									
FT	**School Resource Officer Division**								
	Police Sergeant	0	0	0					
	Police Officer Certified	4	4	3					
	Total Full-Time Employees	4	4	3	3	3	3	0	
101-006	**TOTAL POLICE DEPARTMENT**	**108**	**107**	**113**	**113**	**105.5**	**98**	**15**	**0**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
Fire Department									
101-007-010	**Administration and Operations Division**								
FT	Fire Chief	1	1	1					
	Assistant Fire Chief	1	1	1					
	Battalion Chief	4	4	4					
	Fire Captain	9	9	9					
	Engineer Driver	10	10	9					
	Firefighter Paramedic	44	44	45					
	Administrative Assistant III	1	1	1					
	Total Full-Time Employees	70	70	70	70	70	70	0	
101-007	**TOTAL FIRE DEPARTMENT**	**70**	**70**	**70**	**70**	**70**	**70**	**0**	**0**

Municipal Court Department									
101-008-038	**Administration and Operations**								
FT	Municipal Court Judge	1	1	1					
	Manager of Court Services	1	1	1					
	Court Clerk	0	0	0					
	Court Supervisor	1	1	1					
	Deputy Court Clerk	1	2	2					
	Deputy City Marshal	1	1	1					

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
	City Marshal	1	1	1					
	Total Full-Time Employees	6	7	7	7	7	7	0	
PT	Deputy Court Clerk-PT	1	1	1					
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
101-008	**TOTAL MUNICIPAL COURT**	**7**	**8**	**8**	**8**	**7.5**	**7**	**1**	
Library Department									
101-010-030	**Administrative Division**								
FT	Director of Library Services	1	1	1					
	Assistant Director	0	1	1					
	Librarian	3	3	3					
	Library Assistant	3	4	4					
	Administrative Assistant III	1	1	1					
	Supervisor of Circulation Services	1	1	1					
	Total Full-Time Employees	9	11	11	11	11	11	0	
PT	Librarian-PT	2	2	2					
	Library Clerk	8	8	8					
	Library Assistant	1	1	1					
	Total Part-Time Employees	11	11	11	11	5.5	0	11	
S	Library Clerk	2	2	2					
	Total Seasonal Employees	2	2	2	2	1	0	0	2
101-010	**TOTAL LIBRARY DEPARTMENT**	**22**	**24**	**24**	**24**	**17.5**	**11**	**11**	**2**

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
Information Technology Department									
FT	**Administrative Division**								
101-011-014	Director of Information Technology	1	1	1					
	Manager of Information Technology	1	1	1					
	Assistant Manager of Information Technology	1	1	1					
	Network Security Administrator	0	1	1					
101-011-016	GIS Administrator	0	0	0					
101-011-016	GIS Manager	1	1	1					
	IT Analyst-Public Safety	1	1	1					
	Help Desk Technician	1	1	1					
	Total Full-Time Employees	6	7	7	7	7	7	0	
PT	IT Analyst-Public Safety	0	0	0					
	Part Time-IT	0	0	0					
	Total Part-Time Employees	0	0	0	0	0	0	0	
101-011	**TOTAL INFORMATION TECHNOLOGY DEPARTMENT**	**6**	**7**	**7**	**7**	**7**	**7**	**0**	
Human Resources Department									
101-012-020	**Administrative Division**								
FT	Director of Human Resources	1	1	1					
	Assistant Director of Human Resources	1	1	1					
	Benefits Coordinator	1	0	0					
	Benefits and Payroll Analyst	0	1	1					
	Administrative Assistant III	1	1	1					
	Administrative Assistant II	1	1	1					
	Total Full-Time Employees	5	5	5	5	5	5	0	
	Total Part-Time Employees	0	0	0	0	0	0	0	
101-012	**TOTAL HUMAN RESOURCES DEPARTMENT**	**5**	**5**	**5**	**5**	**5**	**5**	**0**	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
101	TOTAL GENERAL FUND	360.5	368.5	376.5	376.5	325.5	274.5	60	42

111 - SOUTHWEST REGIONAL COMMUNICATIONS FUND

Southwest Regional Communications Center Department									
111-009-021	Administrative and Operations Division								
FT	Director of Emergency Dispatch Services	1	1	1					
	Assistant Director	1	1	1					
	Network Administrator-SWRCC	0	0	0					
	Assistant Director of IT-SWRCC	1	1	1					
	Dispatch Training Supervisor	1	1	1					
	IT Analyst	0	0	0					
	System Administrator	1	1	1					
	QA Coordinator	1	1	1					
	Administrative Assistant III	1	1	1					
	Emergency Dispatcher	21	21	21					
	Dispatch Supervisor	4	4	4					
	Total Full-Time Employees	32	32	32	32	32	32	0	
111-009-023									
PT	IT Assistant	0	0	0					
	Total Part-Time Employees	0	0	0					
111-009	TOTAL 111-SWRCC	32	32	32	32	32	32	0	0

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
112 - CITY JAIL OPERATIONS FUND									
Police Department									
112-006-010	**Jail Operations Division**								
FT	Jail Commander	1	1	1					
	Administrative Assistant I	0	0	0					
	Jailer	13	13	13					
	Jail Supervisor	2	2	2					
	Total Full-Time Employees	16	16	16	16	16	16	0	
PT	Jailer	4	4	4					
	Administrative Assistant I	1	1	1					
	Total Part-Time Employees	5	5	5	5	2.5	0	5	
112-006	**TOTAL REGIONAL JAIL**	**21**	**21**	**21**	**21**	**18.5**	**16**	**5**	**0**
125 - ECONOMIC DEVELOPMENT REVOLVING FUND									
Economic Development Department									
125-035-035	**Economic Development Corporation**								
FT	Director of EDC	1	1	1					
	Research and Business Development Manager	1	1	1					
	Marketing & Public Relations Manager	1	1	1					
	Administrative Assistant III	1	1	1					
	DEDC Analyst	0	0	0					
	Total Full-Time Employees	4	4	4	4	4	4	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
125-025	**TOTAL 125 EDC REVOLVING**	**4**	**4**	**4**	**4**	**4**	**4**	**0**	**0**

224 - JUVENILE CASE MANAGER FUND

Municipal Court Department									
224-008-038	**Municipal Court Division**								
FT	Deputy Court Clerk	1	1	1					
	Total Full-Time Employees	1	1	1	1	1	1	0	0
224-008	**TOTAL JUVENILE CASE MANAGEMENT**	**1**	**1**	**1**	**1**	**1**	**1**	**0**	**0**

227 - RECREATION REVOLVING FUND

Parks and Recreation Department									
227-005-032	**Recreation and Civic Center Division**								
FT	Recreation Specialist	0.5	0.5	0.5					
	Program Technician	0	0	0					
	Administrative Assistant III	1	1	1					
	Total Full-Time Employees	1.5	1.5	1.5	1.5	1.5	1.5	0	
227-005	**TOTAL 227 RECREATION REVOLVING**	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**	**0**	**0**

228 - FIRE TRAINING FUND

Fire Department									
228-007-010	**Fire Training Academy**								
FT	Administrative Assistant II	1	1	1					
	Total Full-Time Employees	1	1	1	1	1	1	0	

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
228-007	TOTAL 228 FIRE TRAINING	1	1	1	1	1	1	0	0
229 -POLICE GRANT FUND									
Police Department									
229-006-013	Police Grant								
FT	Victim Assistance Coordinator	1	1	1					
	Total Full-Time Employees	1	1	1	1	1	1	0	0
229-006	TOTAL 229-POLICE GRANT	1	1	1	1	1	1	0	0
238 -YOUTH SPORTS FOOTBALL FUND									
Parks and Recreation Department									
238-001-000	Youth Sports - Football Division								
S	Football Coordinator	0	0	0					
	Total Seasonal Employees	0	0	0	0	0	0	0	0
238-001	TOTAL 238-YOUTH FOOTBALL	0	0	0	0	0	0	0	0
263 -CDBG GRANT FUND									
General Administration Department									
263-006-017	Grant Fund								
FT	Code Enforcement Officer	0	0	0	0	0	0	0	0
	Total Full-Time Employees	0	0	0					
263-099-001									
PT	CDBG Coordinator	0	0	0					
	Total Part Time Employee	0	0	0	0	0	0	0	0
263-006	TOTAL 263-Grant Fund	0	0	0	0	0	0	0	0

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
502 - PUBLIC UTILITY FUND									
Public Utilities Department									
502-025-025	**Administrative Division**								
FT	Director of Utility Services	1	1	1					
	Administrative Assistant III	1	1	1					
	Total Full-Time Employees	2	2	2	2	2	2	0	
502-025-026	**Utility Billing Division**								
FT	Assistant Director of Utilities	1	1	1					
	Manager of Utility Billing	0	0	0					
	Coordinator of Meter Services	1	1	1					
	Utility Billing Clerk, Senior	2	2	2					
	Billing Analyst	0	0	1					
	Utility Billing Supervisor	0	0	1					
	Meter Technician	2	2	2					
	Meter Technician, Senior	1	1	1					
	Meter Reader	2	2	2					
	Utility Billing Clerk	4	4	4					
	Total Full-Time Employees	13	13	15	15	15	15	0	
PT	Utility Billing Clerk	1	1	1					
	Total Part-Time Employees	1	1	1	1	0.5	0	1	
502-025-027	**Field Operations Division**								
FT	Manager of Utility Services	1	1	1					
	Operations Coordinator, Utilities	3	3	3					
	Inspector I	0	0	0					
	Inspector	1	1	1					
	Maintenance Worker Utilities, Senior	3	3	3					

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
	Maintenance Worker Utilities	8	8	8					
	Total Full-Time Employees	16	16	16	16	16	16	0	
502-025	**TOTAL 502- PUBLIC UTILITY**	**32**	**32**	**34**	**34**	**33.5**	**33**	**1**	**0**
522 - DRAINAGE FUND									
Development Services Department									
522-003-010	**Engineering Services Division**								
FT	Drainage Engineer	1	1	1					
	Total Full-Time Employees	1	1	1	1	1	1	0	
522-003-020	**Maintenance Division**								
FT	Operations Coordinator, Street	1	1	1					
	Maintenance Worker Streets, Senior	1	1	1					
	Maintenance Worker, Streets	2	2	2					
	Total Full-Time Employees	4	4	4	4	4	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	Street Sweeper Operator	1	1	1					
	Total Full-Time Employees	1	1	1	1	1	1	0	
Parks and Recreation Department									
552-005-020	**Park Maintenance Division**								

Budgeted Positions for Fiscal Year 2020

Fund/Department/Program	FT - Full-Time PT - Part-Time S - Seasonal	2018	2019	Budgeted 2020	2020 Total	2020 Total FTE	2020 Total FT	2020 Total PT	2020 Total Seasonal
FT	Operations Coordinator, Parks	1	1	1					
	Maintenance Worker, Senior	1	1	1					
	Maintenance Worker, Parks	3	3	3					
	Total Full-Time Employees	5	5	5	5	5	5	0	
552	TOTAL 552-SANITATION	6	6	6	6	6	6	0	0

ALL FUNDS GRAND TOTAL (including EDC)	465	473	483	483	429	375	66	42



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Changes in Budgeted Positions
Fiscal Year 2019 to Fiscal Year 2020

GENERAL FUND – 101

General Administration Department

- The General Administration Department is comprised of the following divisions: City Secretary, Records Management, City Manager, Community Initiatives, Purchasing, Environmental Health, and Action Center.
- In Fiscal Year 2020, the Purchasing Division was moved from the Finance Department to the City Manager's Office
- In Fiscal Year 2020, one position is added:
  1. one fulltime Risk Manager
- *Overall change in budgeted positions between FY2019 and FY2020: +1 FTE*

Financial Services Department

- The Financial Services Department is comprised of the following divisions: Administration, Accounting and Purchasing.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

Development Services Department

- The Development Services Department is comprised of the following divisions: Administration and Engineering, Building Inspection, Planning and Zoning, Street Maintenance, Equipment Services, and Building Services.
- In Fiscal Year 2020, one position is added:
  1. one fulltime Engineer Project Manager
- Position Funding 50% Development Services and 50% Public Utility
- *Overall change in budgeted positions between FY2019 and FY2020: +1 FTE*

Parks and Recreation Department

- The Parks and Recreation Department is comprised of the following divisions: Parks and Landscape Maintenance, Senior Center, Recreation and Civic Center, Seasonal Programming, and Aquatics.
- In Fiscal Year 2020, two positions are added:
  1. one part time Van Driver at the Senior Center
  2. one part time Theatre Specialist at the Recreation Center
- *Overall change in budgeted positions between FY2019 and FY2020: +1 FTE*

Police Department

- The Police Department is comprised of the following divisions: Administration and Operations, Animal Control, Code Enforcement and School Resource Officers.
- In Fiscal Year 2020, two positions are added:
  1. one fulltime Police Officer which will not be funded

2. one full time Code Enforcement Officer
3. one part time Administrative Assistant II

- *Overall change in budgeted positions between FY2019 and FY2020: +2.5 FTE*

Fire Department

- The Fire Department is comprised of the following division: Administration/Operations.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

Municipal Court Department

- The Municipal Court Department is comprised of the following divisions: Administration and Operations.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

Library Department

- The Library Department is comprised of the following division: Administration.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

Information Technology Department

- The Information Technology Department is comprised of the following division: Administration.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

Human Resources Department

- The Human Resources Department is comprised of the following divisions: Administration and Civil Service.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

SOUTHWEST REGIONAL COMMUNICATIONS CENTER FUND - 111

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 employees of the City of DeSoto.
- The SWRCC is comprised of the following divisions: Administration and Operations.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

Changes in Budgeted Positions
Fiscal Year 2019 to Fiscal Year 2020

CITY JAIL OPERATIONS FUND - 112

Police Department - City Jail Operations Department

- The Jail is a regional cooperative between the Cities of Cedar Hill, Lancaster, and DeSoto. Employees of the Jail are employees of the City of DeSoto.
- The City Jail Operations Department is comprised of the following division: Jail Operations.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

JUVENILE CASE MANAGER FUND - 224

Municipal Court Department – Juvenile Case Manager

- *Overall change in budgeted positions between FY2019 and FY2020: none*

RECREATION REVOLVING FUND - 227

Parks and Recreation Department

- *Overall change in budgeted positions between FY2019 and FY2020: none*

FIRE TRAINING FUND - 228

Fire Department – Fire Training Academy

- *Overall change in budgeted positions between FY2019 and FY2020: none*

POLICE GRANT FUND - 229

Police Department – Police Grant

- *Overall change in budgeted positions between FY2019 and FY2020: none*

YOUTH SPORTS ASSOCIATION-FOOTBALL FUND - 238

Parks and Recreation Department - Youth Sports – Football

- *Overall change in budgeted positions between FY2019 and FY2020: none*

COMMUNITY DEVELOPMENT BLOCK GRANT FUND - 263

Administration Department

- *Overall change in budgeted positions between FY2019 and FY2020: none*

PUBLIC UTILITY FUND - 502

Public Utilities Department

- The Public Utilities Department is comprised of the following divisions: Administration, Utility Billing and Field Operations.
- In Fiscal Year 2020, two positions are added:
  1. one fulltime Utility Billing Supervisor
  2. one fulltime Billing Analyst

Changes in Budgeted Positions
Fiscal Year 2019 to Fiscal Year 2020

- *Overall change in budgeted positions between FY2019 and FY2020: +2 FTE*

STORM DRAINAGE UTILITY FUND - 522

Drainage Fund / Department

- Engineering Services and the Maintenance are funded through the Drainage Fund.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

SANITATION ENTERPRISE FUND - 552

Sanitation Fund / Department

- Development Services Street Maintenance and the Park Maintenance are funded through the Sanitation Fund.
- *Overall change in budgeted positions between FY2019 and FY2020: none*

CITY OF DESOTO
Adopted BUDGET SUMMARY BY CATEGORY
FY 2019-20

Fund No	Description	ESTIMATED BEGINNING BALANCE 10/1/2019	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2020
	GENERAL FUNDS						
101	GENERAL FUND	$ 13,611,550	$ 44,071,735	$ 38,347,294	$ 37,500	$ 7,337,354	$ 12,036,136
102	PEG FUND	$ 323,468	$ 117,000	$ 100,000	$ -	$ -	$ 340,468
108	STABILIZATION FUND-DESOTO	$ 2,381,969	$ 30,000	$ -	$ 250,000	$ -	$ 2,661,969
	Subtotal General Funds	**$ 16,316,986**	**$ 44,218,735**	**$ 38,447,294**	**$ 287,500**	**$ 7,337,354**	**$ 15,038,573**
	COOPERATIVE EFFORTS						
111	SW REGIONAL COMM. CENTER FUND	$ 545,076	$ 3,497,611	$ 3,119,591	$ -	$ 480,000	$ 443,096
112	CITY JAIL OPERATIONS	$ 356,244	$ 1,200,780	$ 1,293,175	$ -	$ 19,500	$ 244,349
134	SWRCC-STABILIZATION FUND	$ 372,100	$ 100	$ -	$ -	$ -	$ 372,200
413	SWRCC-EQUIPMENT REPLACE FUND	$ 659,985	$ -	$ 608,050	$ 480,000	$ -	$ 531,935
	Subtotal Cooperative Efforts	**$ 1,933,405**	**$ 4,698,491**	**$ 5,020,816**	**$ 480,000**	**$ 499,500**	**$ 1,591,580**
	SALES TAX COOPORATIONS						
118	PARK DEVELOPMENT CORP. FUND	$ 624,983	$ 677,000	$ 118,875	$ -	$ 515,700	$ 667,408
347	DEBT SERVICE PARKS DEVELOPMENT	$ 108,812	$ 600	$ 218,200	$ 215,700	$ -	$ 106,912
	Subtotal Sales Tax Corporations	**$ 733,795**	**$ 677,600**	**$ 337,075**	**$ 215,700**	**$ 515,700**	**$ 774,320**
	SPECIAL REVENUE FUNDS						
209	POLICE DEPT.-STATE SEIZED FUND	$ 1,615	$ 1,050	$ 200	$ -	$ -	$ 2,465
210	POLICE DEPT.- FED SEIZED FUNDS	$ 364,959	$ 55,200	$ 250,300	$ -	$ -	$ 169,859
213	EMS/FIRE SPECIAL REVENUE FUND	$ 19,120	$ 5,200	$ 1,500	$ -	$ -	$ 22,820
220	HOTEL-STABILIZATION FUND	$ 1,104,832	$ -	$ -	$ 250,000	$ -	$ 1,354,832
221	HOTEL OCCUPANCY TAX FUND	$ 1,104,832	$ 1,023,500	$ 908,553	$ -	$ 250,000	$ 969,779
223	YOUTH SPORTS ASSOC-BASEBALL	$ 4,000	$ -	$ -	$ -	$ -	$ 4,000
224	JUVENILE CASE MANAGER FUND	$ 50,752	$ 25,150	$ 63,580	$ 30,000	$ -	$ 42,322
225	MUNICIPAL COURT TECHNOLOGY	$ 98,342	$ 20,500	$ 17,540	$ -	$ -	$ 101,302
226	MUNICIPAL COURT SECURITY FUND	$ 83,334	$ 15,250	$ 8,424	$ -	$ 11,200	$ 78,960
227	RECREATION REVOLVING FUND	$ 198,086	$ 361,100	$ 362,404	$ 43,000	$ 35,000	$ 204,782
228	FIRE TRAINING FUND	$ 156,600	$ 350,100	$ 293,404	$ -	$ 35,850	$ 177,446
229	POLICE GRANT FUND	$ 25,401	$ 78,019	$ 95,490	$ 3,625	$ -	$ 11,555
230	ENERGY MANAGEMENT FUND	$ 568,956	$ 12,000	$ 2,073,512	$ 1,868,758	$ -	$ 376,202
231	SENIOR CENTER	$ 26,533	$ 10,730	$ 10,850	$ -	$ -	$ 26,413
233	YOUTH SPORTS ASSOC-SOCCER	$ 2,000	$ -	$ -	$ -	$ -	$ 2,000
237	HISTORICAL FOUNDATION	$ 4,744	$ -	$ -	$ -	$ -	$ 4,744
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 963	$ 59,650	$ 48,300	$ -	$ -	$ 12,313
239	YOUTH SPORTS ASSOC-BASKETBALL	$ 16,096	$ 40,585	$ 34,722	$ -	$ -	$ 21,959
240	HEALTH FACILITIES DEVEL CORP	$ 18,852	$ 200	$ 100	$ -	$ -	$ 18,952
241	HOUSING FINANCE CORP	$ 140,329	$ 750	$ 20,000	$ -	$ -	$ 121,079
242	INDUSTRIAL DEVEL. AUTHORITY	$ 29,821	$ 350	$ 250	$ -	$ -	$ 29,921
247	YOUTH SPORTS-GIRLS SOFTBALL	$ 4,625	$ -	$ -	$ -	$ -	$ 4,625
263	CDBG GRANT FUND	$ 4,204	$ 288,179	$ 94,545	$ -	$ 174,742	$ 23,096
264	FIRE GRANT FUND	$ 1,540	$ -	$ -	$ -	$ -	$ 1,540
624	LIBRARY REVENUE FUND	$ 25,905	$ 29,300	$ 26,600	$ -	$ -	$ 28,605
	Subtotal Special Revenue Funds	**$ 4,056,442**	**$ 2,376,813**	**$ 4,310,274**	**$ 2,195,383**	**$ 506,792**	**$ 3,811,572**
	DEBT SERVICE FUNDS						
305	BOND DEBT SERVICE FUND	**$ 4,432,973**	**$ 7,452,391**	**$ 8,158,208**	**$ 235,564**	**$ 26,300**	**$ 3,936,420**
	CAPITAL PROJECT FUNDS						
400	SENIOR CTR EQUIPMENT REPLACE	$ 113,283	$ 50	$ 14,500	$ 14,500	$ -	$ 113,333
401	FIRE PPE REPLACEMENT	$ 119,510	$ 500	$ 113,000	$ 63,000	$ -	$ 70,010
402	FIRE EQUIP. REPLACEMENT FUND	$ 119,510	$ 1,500	$ 74,075	$ 73,674	$ -	$ 120,609
403	FURNITURE REPLACEMENT FUND	$ 18,592	$ 300	$ 30,000	$ 40,000	$ -	$ 28,892
406	COMMAND VEHICLE FIRE	$ 4,027	$ 100	$ -	$ -	$ -	$ 4,127
407	PARK MAINTENANCE	$ 113,144	$ 750	$ 39,500	$ 39,500	$ -	$ 113,894
408	POOL MAINTENANCE FUND	$ 22,271	$ 200	$ 39,400	$ 51,000	$ -	$ 34,071
409	POLICE EQUIPMENT REPLACE FUND	$ 207,245	$ 66,972	$ 111,282	$ 114,652	$ 2,370	$ 275,217
410	FACILITY MAINTENANCE	$ 195,269	$ 1,500	$ 540,700	$ 355,000	$ -	$ 11,069
412	ELECTRON.EQUIP.REPLACE.FUND	$ 2,930,497	$ 25,000	$ 405,850	$ 764,586	$ -	$ 3,314,233
417	PARK LAND DEDICATION	$ 74,064	$ 10,600	$ 30,000	$ -	$ -	$ 54,664
419	CAPITAL IMPR.-OTHER PUBL WKS	$ 928,758	$ 1,000	$ 779,689	$ 704,689	$ -	$ 854,758
420	EQUIPMENT REPLACEMENT FUND	$ 2,184,501	$ 25,000	$ 1,074,100	$ 860,500	$ -	$ 1,995,901
479	CAPITAL IMPROVEMENTS-CITY	$ 2,030,000	$ 25,000	$ -	$ 1,000,000	$ 500,000	$ 2,555,000
486	GENERAL CAPITAL IMPROVEMENTS	$ (771,978)	$ -	$ 2,042,000	$ 2,192,000	$ -	$ (621,978)
489	STREET IMPROVEMENTS-GO BONDS	$ 27,712	$ 100	$ -	$ -	$ -	$ 27,812

CITY OF DESOTO
Adopted BUDGET SUMMARY BY CATEGORY
FY 2019-20

Fund No	Description	ESTIMATED BEGINNING BALANCE 10/1/2019	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2020
490	STREET IMPROVEMENTS-CO BONDS	$ 4,924,843	$ 3,550,000	$ 3,800,000	$ 174,742	$ -	$ 4,849,585
702	HELIPORT PROJECT-2011A BONDS	$ 3	$ -	$ -	$ -	$ -	$ 3
705	FIRE STATION IMPROVEMENTS	$ 4,054,990	$ 5,000	$ -	$ -	$ -	$ 4,059,990
710	PARK IMPROVEMENTS	$ 1,097,660	$ -	$ -	$ -	$ -	$ 1,097,660
	Subtotal Capital Project Funds	**$ 18,393,900**	**$ 3,713,572**	**$ 9,094,096**	**$ 6,447,843**	**$ 502,370**	**$ 18,958,849**
	Enterprise Funds						
502	PUBLIC UTILITY FUND	$ 11,799,326	$ 23,316,500	$ 19,673,030	$ -	$ 3,866,143	$ 11,576,653
503	WATER METER REPLACEMENT FUND	$ 34,790	$ 1,000	$ 300,000	$ 300,000	$ -	$ 35,790
504	WATER/SEWER EQUIP REPLACE FUND	$ 253,686	$ -	$ 590,300	$ 567,600	$ -	$ 230,986
505	UTILITY BUILD CONSTUCTION FUND	$ 6,583,370	$ 3,000	$ -	$ 1,000,000	$ -	$ 7,586,370
508	CIP-WATER & SEWER FUND	$ 6,583,370	$ 3,108,500	$ 4,912,236	$ 1,524,569	$ -	$ 6,304,203
522	STORM DRAINAGE UTILITY FUND	$ 945,667	$ 1,550,000	$ 640,361	$ -	$ 1,073,125	$ 782,181
524	DRAINAGE EQUIP REPLACE FUND	$ 10,237	$ -	$ -	$ -	$ -	$ 10,237
528	DRAINAGE IMPROVEMENTS FUND	$ 1,656,704	$ 2,500	$ 1,069,940	$ 1,073,125	$ -	$ 1,662,389
552	SANITATION ENTERPRISE FUND	$ 1,308,827	$ 4,830,400	$ 5,187,347	$ -	$ 25,600	$ 926,280
553	SANITATION EQUIP REPLACE FUND	$ 55,255	$ -	$ 25,600	$ 25,600	$ -	$ 55,255
	Subtotal Enterprise Funds	**$ 29,231,233**	**$ 32,811,900**	**$ 32,398,814**	**$ 4,490,894**	**$ 4,964,868**	**$ 29,170,345**
	FUND TOTALS BY CATEGORY	**$ 75,098,736**	**$ 95,949,502**	**$ 97,766,577**	**$ 14,352,884**	**$ 14,352,884**	**$ 73,281,660**

CITY OF DESOTO, TEXAS
EXPLANATION OF MAJOR CHANGES IN FUND BALANCE
(Major Funds and Those with Fund Balance Changes of 8% or More)
Beginning Fund Balance versus Projected Fund Balance - FY 2020

GENERAL FUND

General Fund
Fund 101

At the beginning of Fiscal Year (FY) 2020, the City of DeSoto has a General Fund (GF) fund balance (FB) of $15,945,357. The General Fund will end the FY 2020 year with a projected FB of $14,028,957, which is a decrease of 12.0% throughout the year. This change in FB is attributed to slight increases in Property Tax and Sales Tax revenue, a slight increase in Fines and Forfeitures revenue, increases in Supplies and Services & Professional Fees, an increase in salary costs due to an across-the-board 2% salary increase for all city employees and a compensation study that increased wages for our Public Safety employees. Also new positions added in order to maintain and enhance services to the public.

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

- $ 75,500 Professional/Contractual Services
- $ 15,000 Membership to NCTRCA
- $ 500,000 Economic Incentive
- $ 437,500 Land Purchase
- $ 500,000 Transfer to Fund 412 for ERP Software
- $1,000,000 Transfer to Fund 479 – Capital Improvements
- $ 250,000 Transfer to Fund 108 – Stabilization Fund

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

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

This fund will begin FY 2020 with a fund balance of $323,468 and will end the year with a projected balance of $340,468. This represents an increase of 5.2% throughout the year. This fund continues to carry a fund balance until eligible expenditures are identified and planned.

Stabilization Fund
Fund 108

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

This fund will begin the FY 2020 year with a fund balance of $2,381,969 and is projected to end FY 2020 with a fund balance of $2,661,969. This represents an increase of 12% and is due to a $250,000 transfer into this fund this fiscal year. This fund will continue to carry a large FB, as a multi-year savings plan for unbudgeted, unanticipated expenditures in a future year.

COOPERATIVE EFFORTS

Southwest Regional Communications Center Fund
Fund 111

The City of DeSoto partners with other Best Southwest Cities on initiatives that will significantly decrease expenses associated with operational costs. One of these joint ventures is the Southwest Regional Communications Center (SWRCC), which includes participation from the Cities of Cedar Hill and Duncanville. In FY 2020 SWRCC will begin with a working capital balance of $545,076 and is projected to end with a working capital balance of $443,096, which translates to a decrease of 18.70% throughout the year. This decrease in working capital balance is due to a 2% across-the-board salary increase for SWRCC staff, and increases in Transfers to other Funds for payment in new 911 Software.

City Jail Operations
Fund 112

The Regional Jail (City Jail) is the second regional partnership and is funded through cooperatives with the Cities of Lancaster Glenn Heights and Cedar Hill. In FY 2020 the Regional Jail will begin with a FB of $356,244 and is projected to end with a FB of $244,349, which represents a 31.4% decrease in FB. This reduction in FB is due to an across-the-board 2% salary increase for Regional Jail employees, partially offset by a slight increase in Intergovernmental Revenue.

SWRCC – Stabilization Fund
Fund 134

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

Fund 134 will begin FY 2020 with a fund balance of $372,100 and is projected to end with a fund balance of $372,200. The will be no significant change in this fund in FY20 due to no transfers in, and no expenditures are planned in FY 2020.

SWRCC – Equipment Replacement Fund
Fund 413

This Equipment Replacement Fund was created as a multi-year financial planning tool for the purchase of electronic equipment for the Southwest Regional Communications Center. In FY 2020 the SWRCC Equipment Replacement Fund will begin with a FB of $659,985 and will end with a projected FB of $531,935. This represents 19.4% decrease throughout the year. This increase is due to payment of principal and interest payment for the new 911 software.

SALES TAX CORPORATIONS

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

Park Development Corporation Fund
Fund 118

This fund will begin FY 2020 with a FB of $624,983 and is projected to end the year with a FB of $667,408, which represents a 6.8% increase in FB throughout the year. This increase is due to the decrease in debt payments budgeted in FY20

DeSoto Economic Development Corporation
Fund 195

This fund will begin FY 2020 with a FB of $2,415,154 and will end the year with a FB of $2,206,919, which represents a decrease of 8.6% in FB throughout the year. This decrease is due to Promotional/Admin/Grants/Prospect Development expenditures for the purpose of encouraging and enhancing economic development in DeSoto. These expenditures exceed sales tax revenues for the FY.

Debt Service – Park Development
Fund 347

This fund will begin FY 2020 with a FB of $108,812 and is projected to end the year with a FB of $106,912, which represents decrease of 2% in FB throughout the year.

PUBLIC UTILITY FUNDS

Public Utility Fund
Fund 502

This fund will begin FY 2020 with a working capital balance of $11,210,626 and will end with a projected working capital balance of $10,987,953, which represents a 2.0% decrease in working capital balance throughout the year. This change in working capital balance is due to a slight increase in Water & Sewer Sales Revenue, a significant decrease in Miscellaneous/Bond Proceeds Revenue, an across-the-board salary increase of 2% for all employees, and an increase in Services & Professional Fees expenditures.

Water Meter Replacement Fund
Fund 503

The Water Meter Replacement Fund will begin FY 2020 with a FB of $34,790 and will end the year with a FB of $35,790, which represents a 2.9% increase in FB throughout the year. This increase is due to an increase in Transfers from other Funds.

Water/Sewer Equipment Replacement Fund
Fund 504

This fund will begin FY 2020 with a FB of $279,497 and will end with a projected balance of $214,197, which represents a 23.4% decrease in FB throughout the year. This decrease is due to an increase in Capital Outlay.

CIP - Water and Sewer Fund
Fund 508

The CIP - Water and Sewer Fund, a capital projects fund, receives funding from the Public Utility Fund. In FY 2020 the CIP - Water and Sewer Fund will begin with a working capital balance of $6,556,447 and is projected to end with a negative balance of 6,277,280 which represents a 4.3% reduction in the working capital balance throughout the year. This reduction in the working capital balance is due to a increase in Capital Outlay for the replacement of water and sewer lines throughout the City.

STORM DRAINAGE UTILITY FUNDS

Storm Drainage Utility Fund
Fund 522

The Storm Drainage Utility Fund receives funding on a monthly basis from residential and commercial users of the storm water system. This fund will begin FY 2020 with a working capital balance of $856,167 and will end the year with a balance of $692,681, which represents a decrease of 19% in working capital balance throughout the year. Though revenue transferred into this fund remains flat (level), there was an increase in Personnel expenses due to a 2% across-the-board salary increase, an increase in Services & Professional Fees.

Drainage Equipment Replacement Fund
Fund 524

The Drainage Equipment Replacement Fund is utilized for replacing large equipment associated with Storm Drainage functions. This fund will begin FY 2020 with a FB of $10,237 and is projected to end with the same balance. Projected revenues and expenditures are the same; therefore, there is no change in FB for Fund 524.

Drainage Improvements Fund
Fund 528

This fund will begin FY 2020 with a FB of $1,656,704 and will end the year with a FB of $1,662,389, which represents a .03% increase in FB throughout the year.

SANITATION ENTERPRISE FUNDS

Sanitation Enterprise Fund
Fund 552

This fund will begin FY 2020 with a working capital balance of $1,225,427 and will end

with a projected balance of $842,880, which represents a 31.2% decrease in working capital balance throughout the year. This reduction is due to a 2% across-the-board salary increase for all employees and also an increase in refuse collection services.

Sanitation Equipment Replacement Fund
Fund 553

This fund will begin FY 2020 with a balance of $55,255 and is projected end the year with a FB of $55,255, and is projected to end with the same balance.

HOTEL OCCUPANCY TAX FUND

Hotel Occupancy Tax Fund
Fund 221

In FY 2020 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of $1,104,832 and is projected to end with a FB of $969,779, which represents a decrease of 12.2% throughout the year. This reduction in FB is due to an increase, an increase in Capital Outlay expenditures and an increase in Special Events costs for community events intended to enhance hotel occupancy associated with tourist attractions.

DEBT SERVICE FUND

Bond Debt Service Fund
Fund 305

This fund receives tax revenue and funds debt service. This fund will begin FY 2020 with a FB of $4,432,973 and will end with a projected FB of $3,936,420, which represents an 11.2% increase in FB throughout the year.

SPECIAL REVENUE FUNDS

Police Department - State Seized Fund
Fund 209

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

This fund will begin FY 2019 with a FB of $1,615 and will end with a FB of $2,465, which represents an increase of 52.6% throughout the year. This increase is due to flat (level) revenues, which slightly exceed anticipated expenditures for the year.

Police Department - Federal Seized Funds
Fund 210

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

This fund will begin FY 2020 with a FB of $364,959 and will end with a FB of $169,859, which represents a decrease of 53.4% throughout the year. Revenue for this fund in FY 2020 is projected to be similar to the previous fiscal year, and expenditures budgeted for Supplies, and Services & Professional Fees exceed the amount of revenues anticipated for the FY.

EMS/Fire Special Revenue Fund
Fund 213

This fund serves as a multi-year financial planning tool for the purchase of EMS and Fire equipment. Fund 213 will begin FY 2020 with a FB of $31,438 and is projected to end the year with a FB of $35,138, which represents an increase of 11.8% throughout the year. Though revenue in this fund is projected to stay flat, the revenue still exceeds the anticipated expenditures throughout the FY.

Youth Sports Association – Baseball Fund
Fund 223

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

In FY 2020, Fund 223 will begin with a FB of $4,000 and will end with a FB of $4,000, with represents a 0% change in FB throughout the year.

Juvenile Case Manager Fund
Fund 224

This fund is utilized as part of the operations expenses for the Municipal Court, as they are related to the investigation and judicial trying of juvenile court cases. This fund will begin FY 2020 with a FB of $50,752 and is projected to end with a FB of $42,322. This represents an 16.6% decrease in FB throughout the year due to 2% across-the-board

salary increase for all employees .

Municipal Court Technology Fund
Fund 225

This fund will begin FY 2020 with a FB of $98,342 and will end with a projected FB of $101,302, which represents a 3.0% decrease in FB throughout the year.

Municipal Court Security Fund
Fund 226

In FY 2020 the Municipal Court Security Fund will begin with a FB of $83,334 and is projected to end with a FB of $78,960, which represents a 5.24% decrease in FB throughout the year.

Recreation Revolving Fund
Fund 227

In FY 2020 the Recreation Revolving Fund will begin with a FB of $198,086 and will end with a FB of $204,782, which represents a 3.4% reduction in FB throughout the year. This reduction in FB is due the 2% across-the-board salary increase for all employees, a reduction Transfers from other Funds.

Fire Training Fund
Fund 228

In FY 2020 the Fire Training Fund will begin with a FB of $156,600 and will end the year with a FB of $177,446, which represents a 13.31% increase in FB throughout the year.

Police Grant Fund
Fund 229

This fund will begin FY 2020 with a FB of $25,401 and is projected end the fiscal year with a FB of $11,555, which represents a 55% decrease in FB throughout the year. This decrease in FB is due to an increase in Personnel expenses (a 2% across-the-board salary increase for all employees) and an increase in Services & Professional Fees expenses.

Energy Management Fund
Fund 230

In FY 2020 the Energy Management Fund will begin with a FB of $568,956 and will conclude with a FB of $376,202, which represents an 33.87% increase in FB balance throughout the year. This reduction is due to the decrease in transfers from other funds and increase in capital outlay cost.

Senior Center
Fund 231

This fund will begin FY 2020 with a FB of $26,533 and will end the year with a FB of $26,413, which represents a 0.45% decrease in FB throughout the year.

Youth Sports Association - Soccer
Fund 233

This fund will begin FY 2020 with a FB of $2,000 and will end the year with a FB of $2,000, which represents a 0% change in FB throughout the year.

Youth Sports Association – Football
Fund 238

This fund will begin FY 2020 with a FB of $963 and will end with a balance of $12,313, which represents a 117.86% increase in FB throughout the year. The increase in FB is due to an increase in charges for services revenue.

Youth Sports Association – Basketball
Fund 239

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

In FY 2020, this fund will begin with a FB of $16,096, and will end with a FB of $21,959, which represents an increase in FB by 36.42%. Increase is due to additional revenue collected to anticipate increase in expenditures.

Health Facilities Development Corp
Fund 240

This fund will begin FY 2020 with a FB of $18,852 and will end with a balance of $18,952, which represents a 0.05% decrease in FB throughout the year.

Housing Finance Corporation
Fund 241

This fund will begin FY 2020 with a FB of $140,329 and will end with a FB of $121,079, which represents a 13.7% decrease in FB throughout the year. This reduction is due to the allocation of $20,000 for the Neighborhood Grant Program for the beautification of our City, as well as the lack of revenues to offset this expenditure.

Industrial Development Authority
Fund 242

This fund will begin FY 2020 with a FB of $29,821 and will end with a balance of $28,921, which represents a 0.03% decrease in FB throughout the year.

Youth Sports Association – Girls Softball
Fund 247

This fund will begin FY 2020 with a FB of $4,625 and will end with a balance of $4,625, which represents a 0% change in FB throughout the year.

CDBG Grant Fund
Fund 263

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

In FY 2020, Fund 263 will begin with a FB of $4,204 and will end with a balance of $23,096, which results in an increase in FB. This FB represents unused grant funding from FY 2019-20 and the anticipated unused FB in 2020. Excess/unused grant funding will be allocated toward a project in a future year.

Fire Grant Fund
Fund 264

This fund will begin FY 20209 with a FB of $1,540 and will end with a balance of $1,540, which represents a 0% change in FB throughout the year.

Library Revenue Fund
Fund 624

This fund will begin FY 2020 with a FB of $25,905 and will end with a FB of $28,605, which represents a 7.51% increase in FB throughout the year. This increase in FB is due to a reduction in the Transfers to Other Funds expenditures over the prior FY.

CAPITAL PROJECT FUNDS

Fire Personal Protection Equipment (PPE) Replacement Fund
Fund 401

This fund will begin FY 2020 with a FB of $113,144 and will end with a balance of $63,783 which represents a .43.62% decrease in FB throughout the year. This decrease is due to flat (level) anticipated revenue and an increase in expenditures for firefighters' protective clothing. This fund will carry a fund balance in FY 2020, to save for the purchases of high-cost PPE in a future year.

Fire Equipment Replacement Fund
Fund 402

The Fire Equipment Replacement Fund provides resources for the planned replacement of firefighting equipment. In FY 2020 the Fire Equipment Replacement Fund will begin with a FB of $119,510 and will end with a FB of $120,609, which represents a .09% reduction in FB throughout the year.

Furniture Replacement Fund
Fund 403

The Furniture Replacement Fund provides resources for the planned replacement of office furniture in City facilities. This fund is intended for approximately $30,000 per year in furniture purchases. In FY 2020 the Furniture Replacement Fund will begin with a FB of $18,592 and will end with a FB of $28,892. The increase in FB is due to expenditures being less than anticipated in FY2019 which resulted in a higher fund beginning balance in FY20

Command Vehicle Fire Fund
Fund 406

This grant fund is used for the maintenance of the Fire Command Vehicle. In FY 2020 this fund will begin with a FB of $4,027 and will end with a FB of $4,127, which represents a 2.48% reduction in FB throughout the year

Park Maintenance Fund
Fund 407

This fund will begin the FY 2020 year with a FB of $113,144 and will end the year with a FB of $113,894, which represents a .06% decrease in FB throughout the year. This increase is due to flat (level) revenues, which are less than the anticipated supplies costs for maintaining DeSoto parks and trails.

Pool Maintenance Fund
Fund 408

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

This fund will begin FY 2019 with a FB of $22,271 and will end with a projected balance of $34,071, which represents a decrease in FB of 52.98%. This increase is due to flat (level) revenues, which are more than the anticipated expenditures for FY20.

Police Equipment Replacement Fund
Fund 409

The Police Equipment Replacement Fund provides resources for the replacement of police-related equipment. This fund will begin FY 2020 with a FB of $141,023 and will end with a projected balance of $142,773, which represents an increase in FB of 1.24%.

Facility Maintenance Fund
Fund 410

The Facility Maintenance Fund provides resources transferred from the General Fund to fund long-term facility maintenance programs for the City. In FY 2020 the Facility Maintenance Fund will begin with a FB of $195,269 and will end with a balance of $11,069, which represents a 94.33% decrease in FB throughout the year. This decrease is due to an increase in Professional services with revenue staying flat.

Electronic Equipment Replacement Fund
Fund 412

This fund is used for replacement of servers, computers, printers, and software throughout the organization. Fund 412 will begin FY 2020 with a FB of $2,930,497 and end the year with a FB of $3,314,233, which represents a 13.9% increase in FB throughout the year. This increase in FB is attributed to a slight increase in revenue transfers from other funds, which exceeds Capital Outlay costs for the purchases of computer equipment for City employees. This fund will carry a FB into FY 2020 as part of a multi-year financial planning tool for electronic equipment replacement throughout the City.

Park Land Dedication Fund
Fund 417

This fund will begin FY 2020 with a FB of $74,064 and will end the year with a FB of $54,664, which represents a 26.19% decrease in FB throughout the year. This

decrease in FB is attributed to an increase in Professional Services. With revenue staying flat.

Capital Improvements – Other Public Works
Fund 419

This fund will begin FY 2020 with a FB of $928,758 and will end with a FB of $854,758 which represents a 7.96% increase in FB throughout the year.

Equipment Replacement Fund
Fund 420

This fund is used for the replacement of City vehicles and other mobile equipment. The fund will begin FY 2020 with a FB $2,930,497 and will end the year with a FB of $3,314,233, which represents a 13.09% increase in FB throughout the year. This increase is due to an increase in Transfers from Other Funds, which offsets significant Capital Outlay expenses. This fund will carry a FB as long-term savings for the purchase of City vehicles and other motorized equipment in the future.

General Fund Capital Improvements
Fund 486

This fund will begin FY 2020 with a FB of $728,022 and will end with a FB of $878,022, which represents a 20.68% increase in FB throughout the year. This increase is due to an increase in funds transferred from Fund 101 for facility improvements. This fund allows for improvements to the DeSoto Recreation Center as well as renovations to City Hall which include restrooms, kitchen and bathroom areas. This fund will carry a FB for multi-year savings for long-term capital projects.

Street Improvements – G.O. Bonds
Fund 489

This fund will begin FY 2020 with a FB of $27,712 and will end with a FB of $27,812, which represents a .03% increase in FB throughout the year.

Street Improvements – C.O. Bonds
Fund 490

The Street Improvements – C. O. Bonds Fund is intended for street improvements that are funded through Certificates of Obligation. This fund will begin FY 2020 with a FB of $4,924,843 and will end with a FB of $4,489,585, which represents a 8.83% decrease in FB throughout the year. This fund is intended for street improvements within the City of DeSoto, and the reduction in FB is due to expenditures made for those improvements throughout FY 2020.

Fire Station Improvements
Fund 705

The Fire Station Improvements Fund is intended to provide resources for the construction of a new DeSoto Fire Station, as approved in the 2014 Bond Referendum. This fund will begin FY 2020 with a FB of $4,059,990 and will end with a FB of $0, which represents a 100% decrease in FB throughout the year. This decrease is due to anticipated completion of construction of the new fire station.

Park Improvements
Fund 710

The Park Improvements Fund is intended to provide resources for improvements to public parks and the public trail system in DeSoto, as approved in the 2014 Bond Referendum. This fund will begin FY 2019 with a FB of $1,097,660 and will end with a FB of $0, which represents a 100% decrease in FB throughout the year. This decrease is due to completion of design and construction of City park facilities.

CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ADOPTED BUDGET FOR FY 2019-20

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ADOPTED FY 2019-20	PLANNING FY 2020-21	PROJECTED FY 2018-19	ACTUALS FY 2017-18
FUND BALANCE-BEGINNING	$ 14,028,957	$ 2,381,969	$ 733,795	$ 1,933,405	$ 3,201,611	$ 4,432,973	$ 18,274,440	$ 23,650,563	$ 68,637,714	$ 66,820,638	$ 72,475,778	$ 70,758,750
PROPERTY TAXES	$ 24,810,744	$ -	$ -	$ -	$ -	$ 7,043,984	$ -	$ -	$ 31,854,728	$ 32,801,528.00	$ 29,730,698.00	$ 27,806,374.53
SALES TAXES & OTHER TAXES	$ 7,717,000	$ -	$ 672,000	$ -	$ -	$ -	$ -	$ -	$ 8,389,000	$ 8,389,000.00	$ 7,988,836.00	$ 9,025,154.75
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000.00	$ 900,000.00	$ 1,057,307.04
FRANCHISE FEES	$ 4,048,290	$ -	$ -	$ 1,069,000	$ -	$ -	$ -	$ -	$ 5,117,290	$ 5,117,290.00	$ 5,202,290.00	$ 5,234,181.87
LICENSES & PERMITS	$ 1,114,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,114,000	$ 1,115,000.00	$ 1,247,000.00	$ 1,395,669.93
INTERGOVERNMENTAL	$ 694,550	$ -	$ -	$ 3,579,311	$ 426,098	$ 358,407	$ 66,222	$ -	$ 5,124,588	$ 5,121,588.00	$ 4,628,785.00	$ 4,606,256.83
CHARGES FOR SERVICES	$ 2,044,780	$ -	$ -	$ 45,600	$ 720,435	$ -	$ -	$ 29,585,400	$ 32,396,215	$ 33,131,185.00	$ 30,062,805.00	$ 30,543,120.91
FINES & FORFEITURES	$ 1,191,000	$ -	$ -	$ -	$ 60,000	$ -	$ -	$ 16,000	$ 1,267,000	$ 1,267,000.00	$ 1,272,000.00	$ 1,536,975.77
INTEREST REVENUES	$ 201,000	$ 30,000	$ 5,600	$ 4,100	$ 26,350	$ 50,000	$ 137,350	$ 53,500	$ 507,900	$ 502,400.00	$ 896,720.00	$ 855,859.38
ADMINISTRATIVE FEE REIMBURSE	$ 1,992,971	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,992,971	$ 1,992,971.00	$ 2,000,001.00	$ 1,871,862.00
MISCELLANEOUS	$ 374,400	$ -	$ -	$ 480	$ 143,930	$ -	$ 3,510,000	$ 3,157,000	$ 7,185,810	$ 7,185,610.00	$ 9,649,238.00	$ 2,845,759.93
TOTAL REVENUES	$ 44,188,735	$ 30,000	$ 677,600	$ 4,698,491	$ 2,376,813	$ 7,452,391	$ 3,713,572	$ 32,811,900	$ 95,949,502	$ 97,623,572	$ 93,578,373	$ 86,778,523
TRANSFERS IN	$ 37,500	$ 250,000	$ 215,700	$ 480,000	$ 2,195,383	$ 235,564	$ 6,447,843	$ 4,490,894	$ 14,352,884	$ 13,909,836	$ 15,579,181	$ 11,885,758
TOTAL AVAILABLE RESOURCES	$ 58,255,192	$ 2,661,969	$ 1,627,095	$ 7,111,896	$ 7,773,807	$ 12,120,928	$ 28,435,855	$ 60,953,357	$ 178,940,100	$ 178,354,046	$ 181,633,332	$ 169,423,030
GENERAL ADMINISTRATION	$ 2,475,292	$ -	$ -	$ -	$ 772,772	$ -	$ -	$ 39,500	$ 3,287,564	$ 3,150,093.00	$ 2,842,377.64	$ 2,248,243.99
FINANCIAL SERVICES	$ 1,105,351	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,105,351	$ 1,115,611.00	$ 1,315,974.00	$ 1,183,072.92
MUNICIPAL COURT	$ 710,475	$ -	$ -	$ -	$ 89,544	$ -	$ -	$ -	$ 800,019	$ 805,340.00	$ 732,502.00	$ 640,025.72
INFORMATION TECHNOLOGY	$ 1,475,681	$ -	$ -	$ -	$ -	$ -	$ 140,150	$ -	$ 1,615,831	$ 1,647,259.00	$ 1,576,325.00	$ 1,345,529.60
HUMAN RESOURCES	$ 712,754	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 712,754	$ 714,731.00	$ 674,720.00	$ 706,000.23
DEVELOPMENT SERVICES	$ 4,643,528	$ -	$ -	$ -	$ 1,281,000	$ -	$ 510,700	$ 638,462	$ 7,073,690	$ 7,025,825.00	$ 6,144,902.00	$ 5,225,771.14
PARKS AND RECREATION SERVICES	$ 2,904,775	$ -	$ -	$ -	$ 931,919	$ -	$ 113,400	$ 478,099	$ 4,428,193	$ 4,472,359.58	$ 4,222,262.31	$ 3,847,241.57
LIBRARY SERVICES	$ 1,390,553	$ -	$ -	$ -	$ 26,600	$ -	$ -	$ -	$ 1,417,153	$ 1,416,143.00	$ 1,308,129.00	$ 1,036,917.43
POLICE	$ 10,578,120	$ -	$ -	$ 1,284,775	$ 315,990	$ -	$ 111,282	$ -	$ 12,290,167	$ 12,197,568.02	$ 11,294,251.00	$ 10,173,961.86
FIRE	$ 8,229,468	$ -	$ -	$ -	$ 294,904	$ -	$ 187,075	$ -	$ 8,711,447	$ 8,816,263.18	$ 8,158,543.18	$ 8,048,164.04
SWRCC	$ -	$ -	$ -	$ 3,109,591	$ -	$ -	$ -	$ -	$ 3,109,591	$ 3,105,273.00	$ 3,050,450.82	$ 3,155,957.02
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 223,000	$ -	$ -	$ 16,765,068	$ 16,988,068	$ 17,634,647.00	$ 17,851,618.00	$ 15,374,599.84
CAPITAL IMPROVEMENTS	$ 717,823	$ -	$ -	$ 608,050	$ 280,000	$ -	$ 7,951,489	$ 4,770,900	$ 14,328,262	$ 16,828,465.00	$ 17,580,098.81	$ 11,971,421.38
DEBT SERVICE	$ 46,913	$ -	$ 337,075	$ -	$ -	$ 8,158,208	$ 50,000	$ 1,910,526	$ 10,502,722	$ 10,012,091.08	$ 9,773,645.17	$ 9,024,977.84
NON-DEPARTMENTAL	$ 3,410,920	$ -	$ -	$ 18,400	$ 94,545	$ -	$ 30,000	$ 7,796,259	$ 11,350,124	$ 10,804,135.00	$ 10,890,639.00	$ 11,079,609.47
TOTAL EXPENDITURES	$ 38,401,652	$ -	$ 337,075	$ 5,020,816	$ 4,310,274	$ 8,158,208	$ 9,094,096	$ 32,398,814	$ 97,720,935	$ 99,745,804	$ 97,416,438	$ 85,061,494
TRANSFERS OUT	$ 7,337,354	$ -	$ 515,700	$ 499,500	$ 506,792	$ 26,300	$ 502,370	$ 4,964,868	$ 14,352,884	$ 13,909,836	$ 15,579,181	$ 11,885,758
FUND BALANCE-ENDING	$ 12,516,186	$ 2,661,969	$ 774,320	$ 1,591,580	$ 2,956,741	$ 3,936,420	$ 18,839,389	$ 23,589,675	$ 66,866,280	$ 64,698,406	$ 68,637,714	$ 72,475,778

CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY 2020-21

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PLANNED FY 2020-21
FUND BALANCE-BEGINNING	$ 12,470,544	$ 2,661,969	$ 774,320	$ 1,591,580	$ 2,956,741	$ 3,936,420	$ 18,839,389	$ 23,589,675	$ 66,820,638
PROPERTY TAXES	$ 25,757,544	$ -	$ -	$ -	$ -	$ 7,043,984	$ -	$ -	$ 32,801,528
SALES TAXES & OTHER TAXES	$ 7,717,000	$ -	$ 672,000	$ -	$ -	$ -	$ -	$ -	$ 8,389,000
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
FRANCHISE FEES	$ 4,048,290	$ -	$ -	$ 1,069,000	$ -	$ -	$ -	$ -	$ 5,117,290
LICENSES & PERMITS	$ 1,115,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,115,000
INTERGOVERNMENTAL	$ 591,550	$ -	$ -	$ 3,679,311	$ 426,098	$ 358,407	$ 66,222	$ -	$ 5,121,588
CHARGES FOR SERVICES	$ 2,044,030	$ -	$ -	$ 45,600	$ 715,435	$ -	$ -	$ 30,326,120	$ 33,131,185
FINES & FORFEITURES	$ 1,191,000	$ -	$ -	$ -	$ 60,000	$ -	$ -	$ 16,000	$ 1,267,000
INTEREST REVENUES	$ 200,300	$ 30,000	$ 5,600	$ 4,100	$ 26,350	$ 50,000	$ 132,050	$ 54,000	$ 502,400
ADMINISTRATIVE FEE REIMBURSE	$ 1,992,971	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,992,971
MISCELLANEOUS	$ 374,200	$ -	$ -	$ 480	$ 143,930	$ -	$ 3,510,000	$ 3,157,000	$ 7,185,610
TOTAL REVENUES	$ 45,031,885	$ 30,000	$ 677,600	$ 4,798,491	$ 2,371,813	$ 7,452,391	$ 3,708,272	$ 33,553,120	$ 97,623,572
TRANSFERS IN	$ 37,500	$ 250,000	$ 217,700	$ 480,000	$ 2,195,383	$ 235,564	$ 6,881,243	$ 3,612,446	$ 13,909,836
TOTAL AVAILABLE RESOURCES	$ 57,539,929	$ 2,941,969	$ 1,669,620	$ 6,870,071	$ 7,523,937	$ 11,624,375	$ 29,428,904	$ 60,755,241	$ 178,354,046
GENERAL ADMINISTRATION	$ 2,387,221	$ -	$ -	$ -	$ 723,372	$ -	$ -	$ 39,500	$ 3,150,093
FINANCIAL SERVICES	$ 1,115,611	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,115,611
MUNICIPAL COURT	$ 715,738	$ -	$ -	$ -	$ 89,602	$ -	$ -	$ -	$ 805,340
INFORMATION TECHNOLOGY	$ 1,489,309	$ -	$ -	$ -	$ -	$ -	$ 157,950	$ -	$ 1,647,259
HUMAN RESOURCES	$ 714,731	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 714,731
DEVELOPMENT SERVICES	$ 4,652,681	$ -	$ -	$ -	$ 1,281,000	$ -	$ 479,700	$ 612,444	$ 7,025,825
PARKS AND RECREATION SERVICES	$ 2,945,248	$ -	$ -	$ -	$ 931,562	$ -	$ 118,000	$ 477,550	$ 4,472,360
LIBRARY SERVICES	$ 1,389,543	$ -	$ -	$ -	$ 26,600	$ -	$ -	$ -	$ 1,416,143
POLICE	$ 10,666,875	$ -	$ -	$ 1,279,172	$ 140,239	$ -	$ 111,282	$ -	$ 12,197,568
FIRE	$ 8,324,752	$ -	$ -	$ -	$ 304,436	$ -	$ 187,075	$ -	$ 8,816,263
SWRCC	$ -	$ -	$ -	$ 3,105,273	$ -	$ -	$ -	$ -	$ 3,105,273
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 223,000	$ -	$ -	$ 17,411,647	$ 17,634,647
CAPITAL IMPROVEMENTS	$ 248,726	$ -	$ -	$ 608,050	$ 30,000	$ -	$ 9,314,389	$ 6,627,300	$ 16,828,465
DEBT SERVICE	$ 46,913	$ -	$ 338,700	$ -	$ -	$ 7,681,755	$ 50,000	$ 1,894,724	$ 10,012,091
NON-DEPARTMENTAL	$ 2,860,920	$ -	$ -	$ 18,400	$ 94,545	$ -	$ 30,000	$ 7,800,270	$ 10,804,135
TOTAL EXPENDITURES	$ 37,558,267	$ -	$ 338,700	$ 5,010,895	$ 3,844,356	$ 7,681,755	$ 10,448,396	$ 34,863,435	$ 99,745,804
TRANSFERS OUT	$ 8,270,754	$ -	$ 517,700	$ 499,500	$ 506,792	$ 26,300	$ 2,370	$ 4,086,420	$ 13,909,836
FUND BALANCE-ENDING	$ 11,710,908	$ 2,941,969	$ 813,220	$ 1,359,676	$ 3,172,789	$ 3,916,320	$ 18,978,138	$ 21,805,386	$ 64,698,406

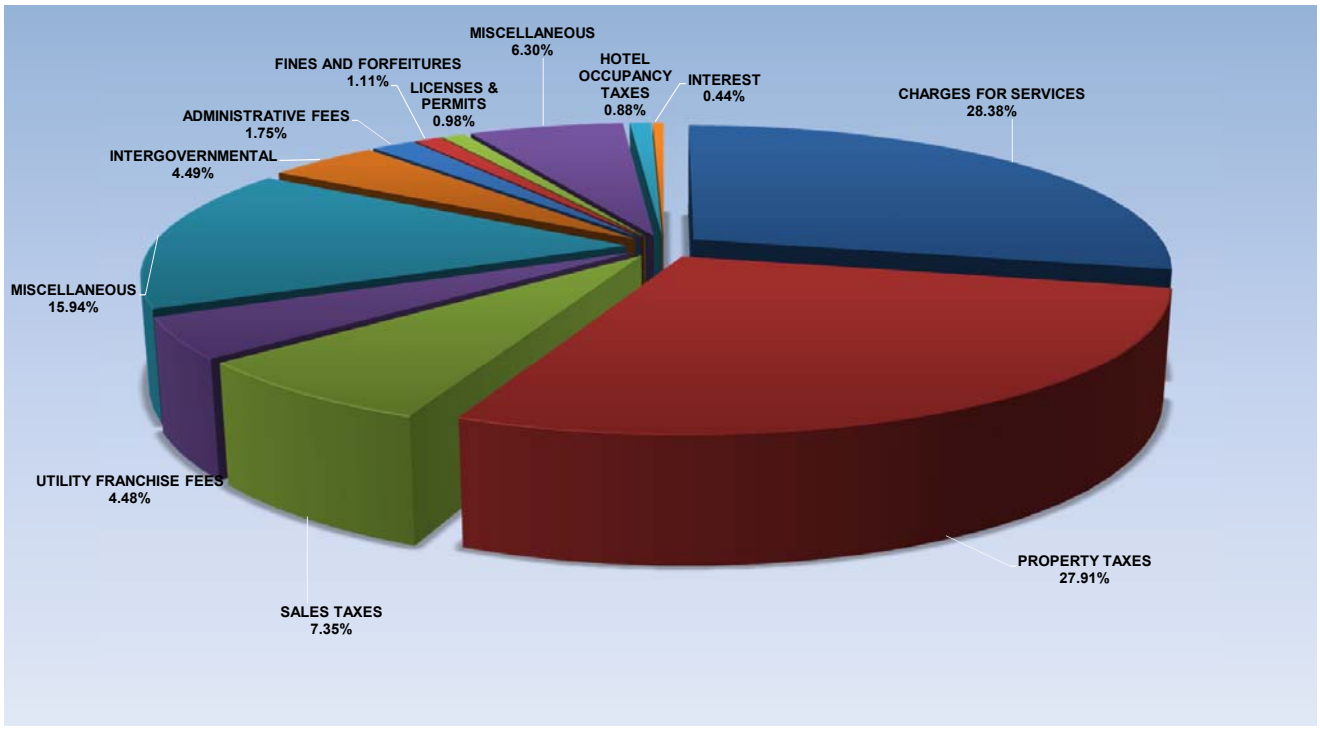
CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED BUDGET FOR FY 2018-19

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PROJECTED FY 2018-19
FUND BALANCE-BEGINNING	$ 15,945,357	$ 2,130,469	$ 716,859	$ 1,852,175	$ 3,672,538	$ 4,031,604	$ 20,348,387	$ 23,778,389	$ 72,475,778
PROPERTY TAXES	$ 22,603,544	$ -	$ -	$ -	$ -	$ 7,127,154	$ -	$ -	$ 29,730,698
SALES TAXES & OTHER TAXES	$ 7,316,000	$ -	$ 672,836	$ -	$ -	$ -	$ -	$ -	$ 7,988,836
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 900,000	$ -	$ -	$ -	$ 900,000
FRANCHISE FEES	$ 4,133,290	$ -	$ -	$ 1,069,000	$ -	$ -	$ -	$ -	$ 5,202,290
LICENSES & PERMITS	$ 1,247,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,247,000
INTERGOVERNMENTAL	$ 329,071	$ -	$ -	$ 3,489,311	$ 385,774	$ 358,407	$ 66,222	$ -	$ 4,628,785
CHARGES FOR SERVICES	$ 1,917,030	$ -	$ -	$ 135,600	$ 617,400	$ -	$ -	$ 27,392,775	$ 30,062,805
FINES & FORFEITURES	$ 1,191,000	$ -	$ -	$ -	$ 60,000	$ -	$ -	$ 21,000	$ 1,272,000
INTEREST REVENUES	$ 225,300	$ 1,500	$ 5,900	$ 5,200	$ 58,720	$ 73,000	$ 319,800	$ 207,300	$ 896,720
ADMINISTRATIVE FEE REIMBURSE	$ 2,000,001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,001
MISCELLANEOUS	$ 376,600	$ -	$ -	$ 480	$ 147,783	$ -	$ 3,882,375	$ 5,242,000	$ 9,649,238
TOTAL REVENUES	$ 41,338,836	$ 1,500	$ 678,736	$ 4,699,591	$ 2,169,677	$ 7,558,561	$ 4,268,397	$ 32,863,075	$ 93,578,373
TRANSFERS IN	$ 37,500	$ 250,000	$ 213,300	$ 322,025	$ 2,230,383	$ 337,613	$ 6,571,484	$ 5,616,876	$ 15,579,181
TOTAL AVAILABLE RESOURCES	$ 57,321,693	$ 2,381,969	$ 1,608,895	$ 6,873,791	$ 8,072,598	$ 11,927,778	$ 31,188,268	$ 62,258,340	$ 181,633,332
GENERAL ADMINISTRATION	$ 2,077,888	$ -	$ -	$ -	$ 727,790	$ -	$ -	$ 36,700	$ 2,842,378
FINANCIAL SERVICES	$ 1,315,974	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,315,974
MUNICIPAL COURT	$ 651,499	$ -	$ -	$ -	$ 81,003	$ -	$ -	$ -	$ 732,502
INFORMATION TECHNOLOGY	$ 1,396,125	$ -	$ -	$ -	$ -	$ -	$ 180,200	$ -	$ 1,576,325
HUMAN RESOURCES	$ 674,720	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 674,720
DEVELOPMENT SERVICES	$ 3,872,153	$ -	$ -	$ -	$ 1,281,000	$ -	$ 470,700	$ 521,049	$ 6,144,902
PARKS AND RECREATION SERVICES	$ 2,703,656	$ -	$ -	$ -	$ 931,025	$ -	$ 142,900	$ 444,681	$ 4,222,262
LIBRARY SERVICES	$ 1,281,529	$ -	$ -	$ -	$ 26,600	$ -	$ -	$ -	$ 1,308,129
POLICE	$ 9,694,352	$ -	$ -	$ 1,214,675	$ 273,942	$ -	$ 111,282	$ -	$ 11,294,251
FIRE	$ 7,672,839	$ -	$ -	$ -	$ 302,603	$ -	$ 183,101	$ -	$ 8,158,543
SWRCC	$ -	$ -	$ -	$ 3,050,451	$ -	$ -	$ -	$ -	$ 3,050,451
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 223,000	$ -	$ -	$ 17,628,618	$ 17,851,618
CAPITAL IMPROVEMENTS	$ 529,767	$ -	$ -	$ 315,335	$ 285,639	$ -	$ 11,630,844	$ 4,818,514	$ 17,580,099
DEBT SERVICE	$ 46,913	$ -	$ 461,800	$ -	$ -	$ 7,468,505	$ 162,431	$ 1,633,996	$ 9,773,645
NON-DEPARTMENTAL	$ 3,313,325	$ -	$ -	$ 18,400	$ 94,545	$ -	$ 30,000	$ 7,434,369	$ 10,890,639
TOTAL EXPENDITURES	$ 35,230,740	$ -	$ 461,800	$ 4,598,861	$ 4,227,147	$ 7,468,505	$ 12,911,458	$ 32,517,927	$ 97,416,438
TRANSFERS OUT	$ 8,061,995	$ -	$ 413,300	$ 341,525	$ 643,841	$ 26,300	$ 2,370	$ 6,089,850	$ 15,579,181
FUND BALANCE-ENDING	$ 14,028,957	$ 2,381,969	$ 733,795	$ 1,933,405	$ 3,201,611	$ 4,432,973	$ 18,274,440	$ 23,650,563	$ 68,637,714

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

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	ACTUALS FY 2017-18
FUND BALANCE-BEGINNING	$ 15,571,447	$ 1,851,175	$ 634,201	$ 1,149,495	$ 3,863,013	$ 3,641,392	$ 21,079,282	$ 22,968,745	$ 70,758,750
PROPERTY TAXES	$ 20,203,096	$ -	$ -	$ -	$ -	$ 7,603,279	$ -	$ -	$ 27,806,375
SALES TAXES & OTHER TAXES	$ 8,334,060	$ -	$ 691,095	$ -	$ -	$ -	$ -	$ -	$ 9,025,155
HOTEL OCCUPANCY TAX	$ -	$ -	$ -	$ -	$ 1,057,307	$ -	$ -	$ -	$ 1,057,307
FRANCHISE FEES	$ 4,151,703	$ -	$ -	$ 1,082,479	$ -	$ -	$ -	$ -	$ 5,234,182
LICENSES & PERMITS	$ 1,395,670	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,395,670
INTERGOVERNMENTAL	$ 398,970	$ -	$ -	$ 3,268,132	$ 596,506	$ 342,649	$ -	$ -	$ 4,606,257
CHARGES FOR SERVICES	$ 2,015,685	$ -	$ -	$ 134,837	$ 603,717	$ -	$ -	$ 27,788,883	$ 30,543,121
FINES & FORFEITURES	$ 1,450,463	$ -	$ -	$ -	$ 66,045	$ -	$ -	$ 20,468	$ 1,536,976
INTEREST REVENUES	$ 225,150	$ 29,294	$ 712	$ 2,551	$ 31,350	$ 59,527	$ 299,888	$ 207,387	$ 855,859
ADMINISTRATIVE FEE REIMBURSE	$ 1,871,862	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,871,862
MISCELLANEOUS	$ 574,965	$ -	$ -	$ 1,961,469	$ 187,295	$ -	$ 61,868	$ 60,163	$ 2,845,760
TOTAL REVENUES	$ 40,621,623	$ 29,294	$ 691,808	$ 6,449,468	$ 2,542,220	$ 8,005,455	$ 361,756	$ 28,076,900	$ 86,778,523
TRANSFERS IN	$ 37,500	$ 250,000	$ 215,600	$ 341,000	$ 1,983,210	$ 333,438	$ 5,115,155	$ 3,609,855	$ 11,885,758
TOTAL AVAILABLE RESOURCES	$ 56,230,570	$ 2,130,469	$ 1,541,609	$ 7,939,963	$ 8,388,443	$ 11,980,285	$ 26,556,193	$ 54,655,500	$ 169,423,030
GENERAL ADMINISTRATION	$ 1,674,266	$ -	$ -	$ -	$ 538,830	$ -	$ -	$ 35,149	$ 2,248,244
FINANCIAL SERVICES	$ 1,183,073	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,183,073
MUNICIPAL COURT	$ 555,151	$ -	$ -	$ -	$ 84,875	$ -	$ -	$ -	$ 640,026
INFORMATION TECHNOLOGY	$ 1,194,768	$ -	$ -	$ -	$ -	$ -	$ 150,761	$ -	$ 1,345,530
HUMAN RESOURCES	$ 706,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 706,000
DEVELOPMENT SERVICES	$ 3,267,925	$ -	$ -	$ -	$ 1,115,267	$ -	$ 327,225	$ 515,354	$ 5,225,771
PARKS AND RECREATION SERVICES	$ 2,384,982	$ -	$ -	$ -	$ 955,613	$ -	$ 107,735	$ 398,911	$ 3,847,242
LIBRARY SERVICES	$ 1,008,978	$ -	$ -	$ -	$ 27,940	$ -	$ -	$ -	$ 1,036,917
POLICE	$ 8,680,281	$ -	$ -	$ 1,066,543	$ 328,390	$ -	$ 98,748	$ -	$ 10,173,962
FIRE	$ 7,657,643	$ -	$ -	$ -	$ 262,577	$ -	$ 127,943	$ -	$ 8,048,164
SWRCC	$ -	$ -	$ -	$ 3,155,957	$ -	$ -	$ -	$ -	$ 3,155,957
PUBLIC UTILITIES	$ -	$ -	$ -	$ -	$ 171,986	$ -	$ -	$ 15,202,614	$ 15,374,600
CAPITAL IMPROVEMENTS	$ 1,704,059	$ -	$ -	$ 1,478,548	$ 841,771	$ -	$ 4,921,496	$ 3,025,547	$ 11,971,421
DEBT SERVICE	$ 45,984	$ -	$ 459,150	$ -	$ -	$ 7,922,381	$ 59,430	$ 538,033	$ 9,024,978
NON-DEPARTMENTAL	$ 3,538,066	$ -	$ -	$ 27,239	$ 86,164	$ -	$ 349,467	$ 7,078,674	$ 11,079,609
TOTAL EXPENDITURES	$ 33,601,176	$ -	$ 459,150	$ 5,728,287	$ 4,413,413	$ 7,922,381	$ 6,142,805	$ 26,794,282	$ 85,061,494
TRANSFERS OUT	$ 6,684,037	$ -	$ 365,600	$ 359,500	$ 302,492	$ 26,300	$ 65,000	$ 4,082,829	$ 11,885,758
FUND BALANCE-ENDING	$ 15,945,357	$ 2,130,469	$ 716,859	$ 1,852,175	$ 3,672,538	$ 4,031,604	$ 20,348,387	$ 23,778,389	$ 72,475,778

City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2019-2020



Total Budgeted Revenue*
$95,949,502

* Excludes transfers

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE		Actuals FY 2018	Projected FY 2019	Proposed FY 2020
PROPERTY TAXES				
	CURRENT	$ 26,794,600	$ 28,702,154	$ 30,831,184
	DELINQUENT	$ 200,179	$ 200,000	$ 195,000
	PENALTIES & INTEREST	$ 123,051	$ 140,000	$ 140,000
	PAYMENT IN-LIEU OF TAX	$ 688,544	$ 688,544	$ 688,544
	Subtotal Property Taxes	$ 27,806,375	$ 29,730,698	$ 31,854,728
SALES TAXES		$ 9,025,155	$ 7,988,836	$ 8,389,000
HOTEL OCCUPANCY TAXES		$ 1,057,307	$ 900,000	$ 1,000,000
UTILITY FRANCHISE FEES				
	ELECTRIC	$ 1,620,560	$ 1,550,000	$ 1,500,000
	WATER & SEWER	$ 962,290	$ 962,290	$ 962,290
	TELEPHONE	$ 329,116	$ 275,000	$ 250,000
	NATURAL GAS	$ 619,855	$ 610,000	$ 600,000
	CABLE TELEVISION	$ 619,881	$ 736,000	$ 736,000
	911 EMERGENCY FEES	$ 1,082,479	$ 1,069,000	$ 1,069,000
	Subtotal Franchise Fees	$ 5,234,182	$ 5,202,290	$ 5,117,290
ADMINISTRATIVE FEES				
	FROM WATER & SEWER FUND TO GENERAL FUND	$ 1,269,164	$ 1,356,063	$ 1,356,063
	FROM DRAINAGE FUND TO GENERAL FUND	$ 102,673	$ 109,703	$ 102,673
	FROM SANITATION FUND TO GENERAL FUND	$ 500,025	$ 534,235	$ 534,235
	Subtotal Administrative Fees	$ 1,871,862	$ 2,000,001	$ 1,992,971
LICENSES & PERMITS				
	BUILDING PERMITS	$ 793,323	$ 842,000	$ 725,000
	ZONING & APPLICATIONS FEES	$ 18,319	$ 20,000	$ 19,000
	DEVELOPMENT PERMITS	$ 308,051	$ 130,000	$ 100,000
	ROW PERMITS	$ -	$ -	$ -
	BEVERAGE PERMITS & FEES	$ 6,145	$ 5,000	$ 5,000
	ALARM PERMITS	$ 267,132	$ 250,000	$ 265,000
	CREDIT ACCESS BUSINESS REG	$ 300	$ -	$ -
	PRIVATE AMBULANCE PERMIT	$ 850	$ -	$ -
	BOARDING FACILITY PERMIT	$ 1,550	$ -	$ -
	Subtotal Licenses & Permits	$ 1,395,670	$ 1,247,000	$ 1,114,000
INTERGOVERNMENTAL				
	FEDERAL/STATE GRANTS	$ 121,875	$ 248,009	$ 252,241
	MATCHING GRANTS	$ -	$ -	$ -
	PARTICIPANT CITY SHARE INCOME	$ 3,257,724	$ 3,489,311	$ 3,579,311
	INTERGOVERNMENTAL REIMBURSEMENTS	$ 779,062	$ 864,465	$ 1,238,036
	SEIZED FUNDS	$ 447,596	$ 27,000	$ 55,000
	Subtotal Intergovernmental	$ 4,606,257	$ 4,628,785	$ 5,124,588
CHARGES FOR SERVICES				
	FIRE & AMBULANCE CHARGES	$ 1,425,564	$ 1,350,000	$ 1,435,000
	ALARM MONITORING	$ 115,275	$ 112,800	$ 22,800
	CREDIT CARD & PHONE SERVICE FEE	$ 17,461	$ 20,800	$ 20,800
	HEALTH INSPECTIONS	$ 56,488	$ 55,000	$ 50,000
	MOWING SERVICE	$ 174,771	$ 195,000	$ 195,000
	LIBRARY USAGE FEES	$ 27,522	$ 29,000	$ 29,000
	FIRE TRAINING TUITION & EQUIP	$ 198,905	$ 234,000	$ 304,000
	WATER/SEWER SALES & SERVICE FEES	$ 21,943,255	$ 21,647,275	$ 23,263,500
	DRAINAGE CHARGES	$ 1,552,846	$ 1,546,000	$ 1,545,000
	SANITATION FEES	$ 4,294,882	$ 4,201,500	$ 4,778,900
	RECREATION FEES	$ 714,127	$ 646,430	$ 720,215
	OTHER CHARGES FOR SERVICES	$ 22,025	$ 25,000	$ 32,000
	Subtotal Charges For Services	$ 30,543,121	$ 30,062,805	$ 32,396,215
FINES AND FORFEITURES		$ 1,536,976	$ 1,272,000	$ 1,267,000
INTEREST		$ 855,572	$ 896,720	$ 507,900

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

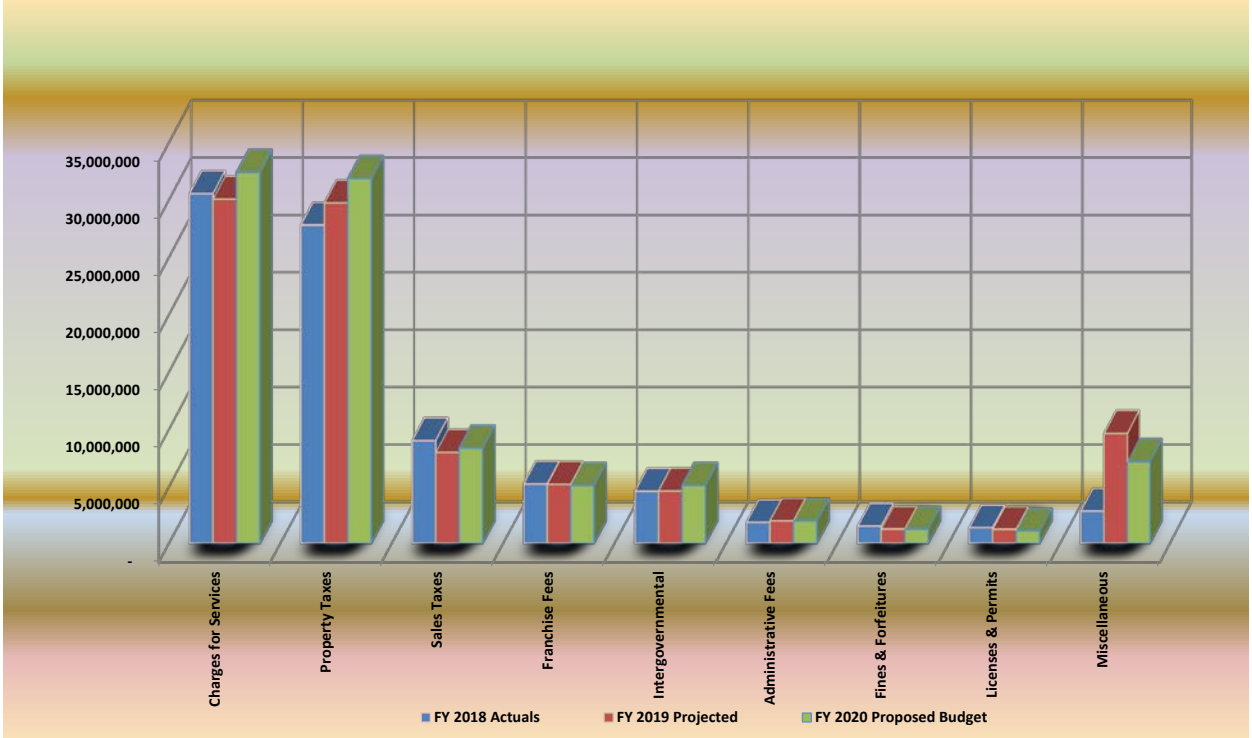
MISCELLANEOUS							
	DEBT PROCEEDS & OTHER FINANCING SOURCES	$	2,017,109	$	8,161,000	$	6,645,000
	SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	$	82,806	$	50,400	$	48,900
	TOWER RENTAL/LEASE INCOME	$	134,226	$	130,000	$	132,500
	OTHER MISCELLANEOUS	$	611,619	$	1,307,838	$	359,410
	Subtotal Miscellaneous Revenue	$	2,845,760	$	9,649,238	$	7,185,810
	TOTAL REVENUES	***$***	***86,778,235***	***$***	***93,578,373***	***$***	***95,949,502***
INTERFUND TRANSFERS							
	FROM GENERAL FUND TO OTHER FUNDS	$	6,684,037	$	8,061,995	$	7,337,354
	FROM REGIONAL DISPATCH TO OTHER FUNDS	$	341,000	$	322,025	$	480,000
	FROM JAIL TO OTHER FUNDS	$	18,500	$	19,500	$	19,500
	FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	$	365,600	$	413,300	$	515,700
	FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	$	302,492	$	643,841	$	506,792
	FROM DEBT SERVICE FUNDS TO OTHER FUNDS	$	26,300	$	26,300	$	26,300
	FROM FACILITY MAINTENACE TO OTHER FUNDS	$	65,000	$	-	$	-
	FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	$	-	$	2,370	$	2,370
	FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	$	-	$	-	$	500,000
	FROM PUBLIC UTILITIES FUNS TO OTHER FUNDS	$	2,805,597	$	4,857,910	$	3,866,143
	FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	$	1,212,232	$	1,196,940	$	1,073,125
	FROM SANITATION FUNDS TO OTHER FUNDS	$	65,000	$	35,000	$	25,600
	Subtotal Interfund Transfers	$	11,885,758	$	15,579,181	$	14,352,884
	GRAND TOTAL REVENUES BY MAJOR TYPE	**$**	**98,663,993**	**$**	**109,157,554**	**$**	**110,302,386**

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

FUND NO	FUND DESCRIPTION	Actuals FY 2018	Projected FY 2019	Proposed 2020
101	GENERAL FUND	$ 40,502,678	$ 41,222,536	$ 44,071,735
102	PEG FUND	$ 118,657	$ 116,300	$ 117,000
108	STABILIZATION FUND-DESOTO	$ 29,294	$ 1,500	$ 30,000
111	SW REGIONAL COMM. CENTER FUND	$ 3,355,886	$ 3,496,711	$ 3,497,611
112	CITY JAIL OPERATIONS	$ 1,132,548	$ 1,202,780	$ 1,200,780
118	PARK DEVELOPMENT CORP. FUND	$ 691,574	$ 677,836	$ 677,000
134	SWRCC-STABILIZATION FUND	$ -	$ 100	$ 100
209	POLICE DEPT.-STATE SEIZED FUND	$ 6	$ 70	$ 1,050
210	POLICE DEPT.- FED SEIZED FUNDS	$ 478,851	$ 37,253	$ 55,200
213	EMS/FIRE SPECIAL REVENUE FUND	$ 3,255	$ 5,250	$ 5,200
220	HOTEL-STABILIZATION FUND	$ -	$ -	$ -
221	HOTEL OCCUPANCY TAX FUND	$ 1,074,432	$ 946,000	$ 1,023,500
224	JUVENILE CASE MANAGER FUND	$ 27,542	$ 25,500	$ 25,150
225	MUNICIPAL COURT TECHNOLOGY	$ 22,132	$ 21,000	$ 20,500
226	MUNICIPAL COURT SECURITY FUND	$ 16,612	$ 15,850	$ 15,250
227	RECREATION REVOLVING FUND	$ 390,116	$ 361,331	$ 361,100
228	FIRE TRAINING FUND	$ 258,672	$ 282,600	$ 350,100
229	POLICE GRANT FUND	$ 55,046	$ 78,256	$ 78,019
230	ENERGY MANAGEMENT FUND	$ 11,988	$ 16,000	$ 12,000
231	SENIOR CENTER	$ 7,867	$ 10,780	$ 10,730
233	YOUTH SPORTS ASSOC-SOCCER	$ -	$ -	$ -
234	POLICE-HOMELAND SECURE GRANT	$ -	$ -	$ -
237	HISTORICAL FOUNDATION	$ 200	$ -	$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 31,678	$ 27,415	$ 59,650
239	YOUTH SPORTS ASSOC-BASKETBALL	$ 40,585	$ 40,585	$ 40,585
240	HEALTH FACILITIES DEVEL CORP	$ 217	$ 200	$ 200
241	HOUSING FINANCE CORP	$ 1,040	$ 1,000	$ 750
242	INDUSTRIAL DEVEL. AUTHORITY	$ 352	$ 400	$ 350
247	YOUTH SPORTS-GIRLS SOFTBALL	$ -	$ -	$ -
263	CDBG GRANT FUND	$ 85,696	$ 269,087	$ 288,179
264	FIRE GRANT FUND	$ -	$ -	$ -
305	BOND DEBT SERVICE FUND	$ 8,005,455	$ 7,558,561	$ 7,452,391
347	DEBT SERVICE PARKS DEVELOPMENT	$ 233	$ 900	$ 600
400	SENIOR CTR EQUIPMENT REPLACE	$ -	$ 50	$ 50
401	FIRE PPE REPLACEMENT	$ 216	$ 1,500	$ 500
402	FIRE EQUIP. REPLACEMENT FUND	$ 84	$ 1,500	$ 1,500
403	FURNITURE REPLACEMENT FUND	$ 13	$ 325	$ 300
406	COMMAND VEHICLE FIRE	$ 40	$ 100	$ 100
407	PARK MAINTENANCE	$ 145	$ 1,250	$ 750
408	POOL MAINTENANCE FUND	$ 48	$ 300	$ 200
409	POLICE EQUIPMENT REPLACE FUND	$ 184	$ 67,222	$ 66,972
410	FACILITY MAINTENANCE	$ 476	$ 250	$ 1,500
412	ELECTRON.EQUIP.REPLACE.FUND	$ 32,444	$ 33,000	$ 25,000
413	SWRCC-EQUIPMENT REPLACE FUND	$ 1,961,033	$ -	$ -
417	PARK LAND DEDICATION	$ 37,138	$ 10,300	$ 10,600
419	CAPITAL IMPR.-OTHER PUBL WKS	$ 582	$ 1,000	$ 1,000
420	EQUIPMENT REPLACEMENT FUND	$ 53,387	$ 42,000	$ 25,000
479	CAPITAL IMPROVEMENTS-CITY	$ -	$ 30,000	$ 25,000
486	GENERAL CAPITAL IMPROVEMENTS	$ 14,629	$ 22,000	$ -
489	STREET IMPROVEMENTS-GO BONDS	$ 107	$ 225	$ 100
490	STREET IMPROVEMENTS-CO BONDS	$ 112,169	$ 3,962,375	$ 3,550,000
502	PUBLIC UTILITY FUND	$ 22,060,422	$ 23,227,275	$ 23,316,500
503	WATER METER REPLACEMENT FUND	$ 187	$ 1,000	$ 1,000
504	WATER/SEWER EQUIP REPLACE FUND	$ 189	$ -	$ -
505	UTILITY BUILD CONSTUCTION FUND	$ -	$ 2,700	$ 3,000
508	CIP-WATER & SEWER FUND	$ 84,119	$ 3,808,500	$ 3,108,500
522	STORM DRAINAGE UTILITY FUND	$ 1,560,662	$ 1,558,000	$ 1,550,000
524	DRAINAGE EQUIP REPLACE FUND	$ -	$ -	$ -
528	DRAINAGE IMPROVEMENTS FUND	$ 10,830	$ 2,500	$ 2,500
552	SANITATION ENTERPRISE FUND	$ 4,360,441	$ 4,262,400	$ 4,830,400
553	SANITATION EQUIP REPLACE FUND	$ 51	$ 700	$ -
624	LIBRARY REVENUE FUND	$ 35,934	$ 31,100	$ 29,300
702	HELIPORT PROJECT-2011A BONDS	$ -	$ -	$ -
705	FIRE STATION IMPROVEMENTS	$ 83,182	$ 95,000	$ 5,000
710	PARK IMPROVEMENTS	$ 26,912	$ -	$ -
	TOTAL REVENUES BY FUND	**$ 86,778,235**	**$ 93,578,373**	**$ 95,949,502**

*** Revenues do not include interfund transfers**

Major Revenue Comparison
All Funds



	FY 2018 Actuals	FY 2019 Projected	FY 2020 Adopted Budget
Charges for Services	$ 30,543,121	$ 30,062,805	$ 32,396,215
Property Taxes	$ 27,806,375	$ 29,730,698	$ 31,854,728
Sales Taxes	$ 9,025,155	$ 7,988,836	$ 8,389,000
Franchise Fees	$ 5,234,182	$ 5,202,290	$ 5,117,290
Intergovernmental	$ 4,606,257	$ 4,628,785	$ 5,124,588
Administrative Fees	$ 1,871,862	$ 2,000,001	$ 1,992,971
Fines & Forfeitures	$ 1,536,976	$ 1,272,000	$ 1,267,000
Licenses & Permits	$ 1,395,670	$ 1,247,000	$ 1,114,000
Miscellaneous	$ 2,845,760	$ 9,649,238	$ 7,185,810

The first column for each group represents the actual revenues for the FY 2018, the second column represents the projected budgeted revenues for the FY 2019 and the third column represents the proposed revenues for FY 2020.

Charges for services represent 33.76% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, alarm monitoring revenues, storm drainage fees and ambulance services.

Property Taxes represent 33.20% 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 .701554 cents per $100 valuation.

Sales Taxes comprise 8.74% of the total budgeted revenues. The city receives 2 cents of the total 8.25% remitted to the State for the sale of goods and services in DeSoto. The 2 cents received is allocated to the General Fund, the Economic Development Corporation and the Park Development Corporation.

Franchise Fees make up 5.33% of the total budgeted revenues. This fee is charged to specific utilities that conduct business in DeSoto and is based on gross receipts. The City also receives franchise fees from its Public Utility enterprise fund that provides water and wastewater treatment services to DeSoto residents and businesses.

Intergovernmental revenue represents 5.34% of the total budgeted revenues. These funds represents revenue from federal or state grants, other local government entities, participant share income from regional dispatch and jail, reimbursements from other government entities, and state and federal seized funds.

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

Miscellaneous Revenues represent 7.49 of the total budgeted revenues. This source consist of Debt proceeds, auction proceeds, Lease income, donations, interest income and various other revenue sources.

The **Storm Drainage Utility Fund** accounts for all activities necessary to operate and maintain the Storm Drainage Utility program. Storm drainage fees were increased effective fiscal year 2005 to provide for debris, tree and brush removal along Ten Mile Creek and to construct erosion control improvements at Meadows Parkway. Storm water fees are assessed monthly on all developed properties within the City. Current year budgeted revenue of $1,545,000 is the same amount budgeted for fiscal year 2019. The fee has not changed over the last five fiscal years but the number of properties has increased over the same time period.

The **Sanitation Enterprise Fund** was created during fiscal year 2002. This entity accounts for solid waste collection services, litter control and median beautification, street sweeping and household hazardous waste collection. Sanitation Enterprise Fund revenue is budgeted at $4,824,900 for fiscal year 2020, an increase over fiscal year 2019 budget of $4,470,844. The increase was due to increasing the residential rate from $18.00 to $20.70, first rate increase since FY2012. The collection rate is based upon collection types and sizes for residential and commercial customers with optional approved adjustments once per year based on the DFW CPI-U. The increase is also a reflection of the increase in properties in the City over the past three years.

The **Public Utility Fund** collects charges for services related to the supply and maintenance of water and sewer services to the residents of the City. The budgeted revenue for FY2020 represents approximately 24.30% of the total adopted City budgeted revenues and approximately 71.8% of the total City Charges for Services revenue. This ratio remained relatively unchanged over the past three years. The FY2020 total budgeted revenue of $23,316,500 represents Water Sales of approximately 46.7%, and Sewer Sales of 51.8% and the balance is combined interest and penalties and miscellaneous income. FY2019 projected revenues for the Fund totals $23,227,275, will meet adopted budget. In FY2018, the total projected revenue for the year was more than budgeted due to less rainfall than previous fiscal year. During 2019, the Public Utility Fund received an update to its 2018 Water Rate Study. The Study reviewed the customer base; trends in water usage; water supply costs and treatment of wastewater; and the funding capacity for necessary capital improvement projects. After which, an increase of 4% to the water base charge and volume rate was proposed for FY2020. The FY2020 adopted sewer base and volume rate will increase by 7.0%. The Public Utility Fund continues to budget conservatively as the past three years revenues have increased by less than $1 million each year. The Public Utility Fund in FY20 will be proposed to transferring $1,000,000 to Fund 505 Utility Building Construction Fund for future construction of Public Utility Administration & Service Building. The Fund's policy is to budget to maintain a reserve of 120 days of expenditures with any excess of the reserve to be used to fund capital improvements.

Property Taxes represent approximately 32.13% of total budgeted revenues for all funds. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District at 100% of market value and certified by the Chief Appraiser. The 2019 tax year certified taxable value of $4,698,078,117 is a 20.67% increase over prior year. The FY2020 budget was developed utilizing a taxable value of $4,500,000,000 times the total tax rate of .701554. Tax year 2019 City taxable values certified in July by Dallas County represent an increase of 17.43% for commercial property, 87.16% for business personal property, and increased by 11.77% for residential properties. This is the sixth year that the City has experienced an increase in taxable values and the fifth year of a reduction of property tax rates. The City has adopted a property tax rate of $0.701554 per $100 of valuation. This is a reduction of the prior tax rate of .721394. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. The City has adopted a tax rate of $0.5500 for operations and maintenance. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of $0.151394 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. Taxes for the current year are due and payable in full on October 1, and are delinquent

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

Hotel and Sales Taxes represent approximately .01% of total budgeted revenues for all funds. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of DeSoto. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, 3/8 cent is used for the DeSoto Economic Development Corporation and 1/8 cent belongs to the DeSoto Park Development Corporation. Hotel Occupancy tax is remitted directly to the City from hotels within the City based upon 7% of gross hotel room rental revenue. Funds received are budgeted to fund the efforts of the Chamber of Commerce; annual Arts Grants; advertisement and events to attract tourist and visitors to the City. Hotel Occupancy tax revenues are budgeted to increase from the prior fiscal year budget. City staff and the Chamber of Commerce have increased their efforts to promote the City as a destination for sporting events, family reunions, and the arts which has resulted in additional hotel tax revenue in the prior three fiscal years.

Franchise Fees are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. Franchise fees for the 2019 fiscal year are estimated to be $5,117,290 a slight decrease from the prior year's projected revenues of $5,202,290. Although permits issued for new residential and commercial buildings increased during FY2018, citizens' usage fluctuates and can be influenced by conservation efforts.

Miscellaneous Revenue and other financing sources are generated from a variety of sources.
Revenues for lease and rental; auction proceeds; reimbursement of insurance claims and bond proceeds are the significant sources of this revenue. In the current year, approximately $7.1 million is budgeted for miscellaneous revenue to reflect the projected amount of issuances for general obligation and certificate of obligations bonds as detailed in the five year Capital Improvement Plan .

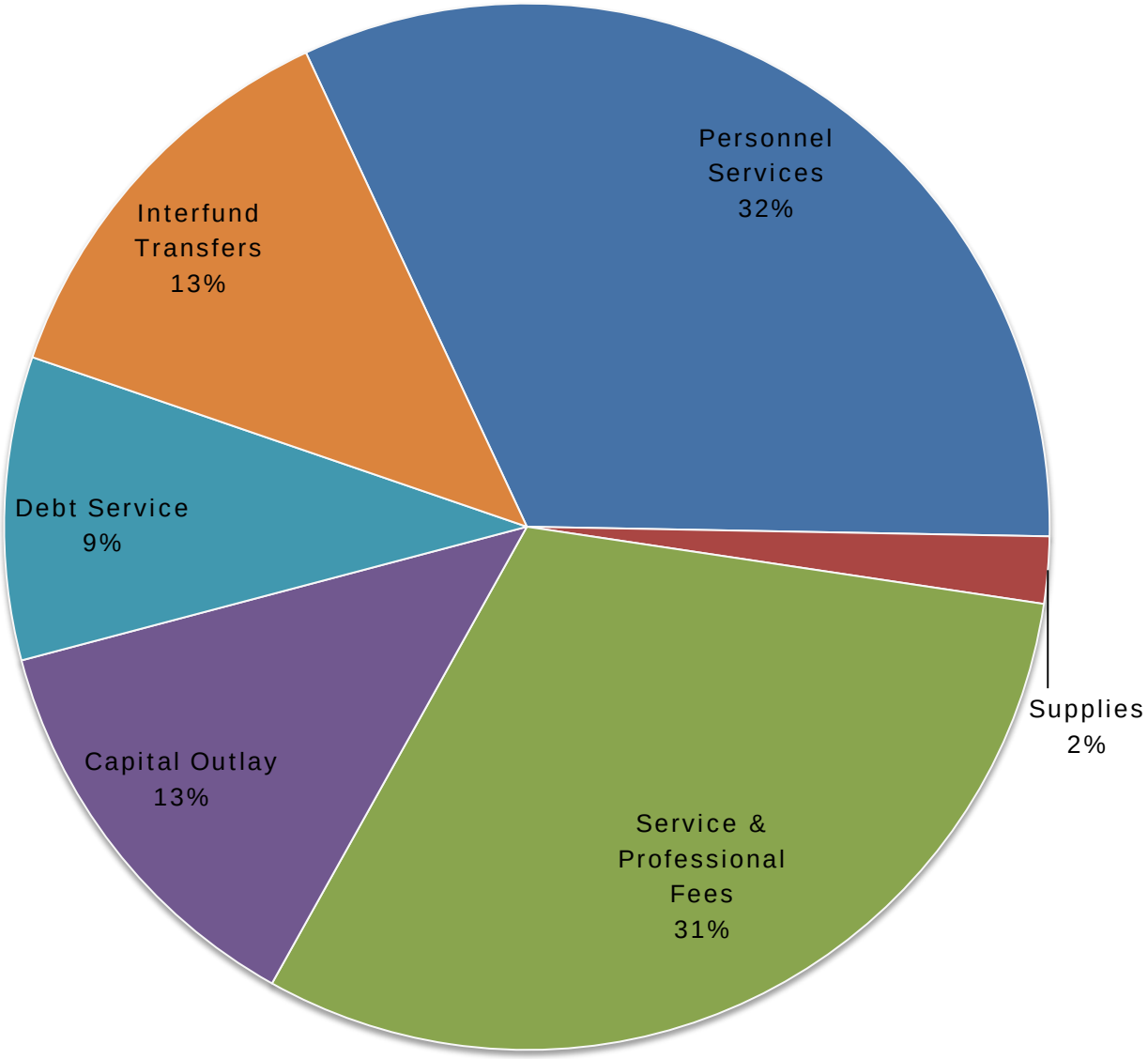
Southwest Regional Communications Center (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund is contributed by the four cities (Cedar Hill, DeSoto, Duncanville and Glenn Heights) serviced by the operation. All 911 Franchise Fee revenue collected by the three cities will also support its operations. The current fiscal year's budget provides for the use of fund balance to balance budget. Revenues generated from the alarm monitoring (approximately $90,000) will be discontinued in FY2020 with the 3 Cities making up the difference.

The **Regional Jail** was established to maintain a central location for expedient and professional book-in and detention services of arrested individuals for the police agencies of Cedar Hill, DeSoto and Lancaster in a cost-effective manner. The City of Glenn Heights was added as a participant in FY19 Contributing $64,500 per year. Participant share revenues are the primary funding source for the Regional Jail. Funding for the Regional Jail is budgeted to remain the same as the two prior fiscal years. The Regional Jail has utilized a small amount of its fund balance for operations in FY2019 and budgeted for FY2020.

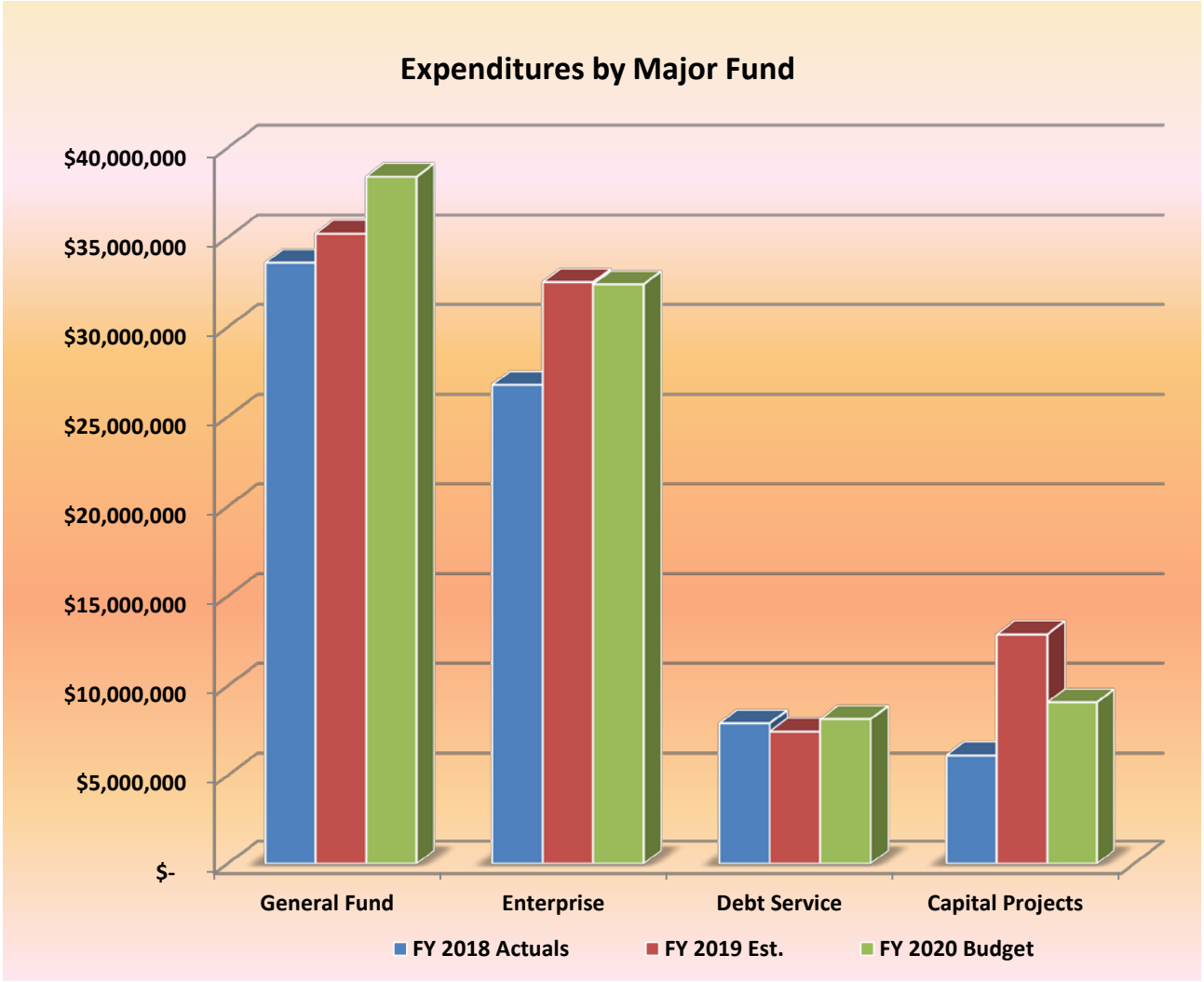


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BUDGETED EXPENDITURE SUMMARY BY FUNCTION



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



	FY 2018 Actuals	FY 2019 Est.	FY 2020 Budget
General Fund	$ 33,601,176	$ 35,230,740	$ 38,401,652
Enterprise	$ 26,794,282	$ 32,517,927	$ 32,398,814
Debt Service	$ 7,922,381	$ 7,468,505	$ 8,158,208
Capital Projects	$ 6,142,805	$ 12,887,958	$ 9,094,096

The General Fund includes the administrative, engineering and public safety functions of local government.

The Enterprise Funds includes the delivery of water and sewer service and annual payments for principal and interest on Certificates of Obligation bonds (Public Utility Fund). In addition, the Storm Drainage Fund includes all activities necessary to operate and maintain the Storm Drainage Utility program; and the Sanitation Fund acccounts for solid waste activities and city beautification efforts.

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

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

CITY OF DESOTO

BUDGETED EXPENDITURE SUMMARY BY FUNCTION

ALL FUNDS FY-Proposed 2019-20

Fund No	Fund Name	Personnel Services	Supplies	Service & Professional Fees	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
101	GENERAL FUND	$ 28,829,832	$ 1,205,302	$ 7,647,425	$ 617,823	$ 46,913	$ 7,337,354	$ 45,684,648
102	PEG FUND	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
111	SW REGIONAL COMM. CENTER FUND	$ 2,542,036	$ 88,000	$ 489,555	$ -	$ -	$ 480,000	$ 3,599,591
112	CITY JAIL OPERATIONS	$ 1,173,711	$ 19,500	$ 99,964	$ -	$ -	$ 19,500	$ 1,312,675
118	PARK DEVELOPMENT CORP. FUND	$ -	$ -	$ -	$ -	$ 118,875	$ 515,700	$ 634,575
209	POLICE DEPT.-STATE SEIZED FUND	$ -	$ -	$ 200	$ -	$ -	$ -	$ 200
210	POLICE DEPT.- FED SEIZED FUNDS	$ -	$ 90,000	$ 130,300	$ 30,000	$ -	$ -	$ 250,300
213	EMS/FIRE SPECIAL REVENUE FUND	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ 1,500
220	HOTEL-STABILIZATION FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
221	HOTEL OCCUPANCY TAX FUND	$ 15,461	$ 1,000	$ 892,092	$ -	$ -	$ 250,000	$ 1,158,553
223	YOUTH SPORTS ASSOC-BASEBALL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
224	JUVENILE CASE MANAGER FUND	$ 61,740	$ 885	$ 955	$ -	$ -	$ -	$ 63,580
225	MUNICIPAL COURT TECHNOLOGY	$ -	$ 10,500	$ 7,040	$ -	$ -	$ -	$ 17,540
226	MUNICIPAL COURT SECURITY FUND	$ -	$ 3,700	$ 4,724	$ -	$ -	$ 11,200	$ 19,624
227	RECREATION REVOLVING FUND	$ 105,329	$ 13,000	$ 214,075	$ 30,000	$ -	$ 35,000	$ 397,404
228	FIRE TRAINING FUND	$ 167,804	$ 52,800	$ 72,800	$ -	$ -	$ 35,850	$ 329,254
229	POLICE GRANT FUND	$ 85,346	$ 6,944	$ 3,200	$ -	$ -	$ -	$ 95,490
230	ENERGY MANAGEMENT FUND	$ -	$ -	$ 1,853,512	$ 220,000	$ -	$ -	$ 2,073,512
231	SENIOR CENTER	$ -	$ -	$ 10,850	$ -	$ -	$ -	$ 10,850
233	YOUTH SPORTS ASSOC-SOCCER	$ -	$ -	$ -	$ -	$ -	$ -	$ -
234	POLICE-HOMELAND SECURE GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	$ -	$ -	$ 48,300	$ -	$ -	$ -	$ 48,300
239	YOUTH SPORTS ASSOC-BASKETBALL	$ -	$ -	$ 34,722	$ -	$ -	$ -	$ 34,722
240	HEALTH FACILITIES DEVEL CORP	$ -	$ 100	$ -	$ -	$ -	$ -	$ 100
241	HOUSING FINANCE CORP	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ 20,000
242	INDUSTRIAL DEVEL. AUTHORITY	$ -	$ 250	$ -	$ -	$ -	$ -	$ 250
247	YOUTH SPORTS-GIRLS SOFTBALL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
263	CDBG GRANT FUND	$ -	$ 100	$ 94,445	$ -	$ -	$ 174,742	$ 269,287
264	FIRE GRANT FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
305	BOND DEBT SERVICE FUND	$ -	$ -	$ -	$ -	$ 8,158,208	$ 26,300	$ 8,184,508
347	DEBT SERVICE PARKS DEVELOPMENT	$ -	$ -	$ -	$ -	$ 218,200	$ -	$ 218,200
400	SENIOR CTR EQUIPMENT REPLACE	$ -	$ -	$ 14,500	$ -	$ -	$ -	$ 14,500
401	FIRE PPE REPLACEMENT	$ -	$ 113,000	$ -	$ -	$ -	$ -	$ 113,000
402	FIRE EQUIP. REPLACEMENT FUND	$ -	$ 74,075	$ -	$ -	$ -	$ -	$ 74,075
403	FURNITURE REPLACEMENT FUND	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
406	COMMAND VEHICLE FIRE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
407	PARK MAINTENANCE	$ -	$ 34,500	$ 5,000	$ -	$ -	$ -	$ 39,500
408	POOL MAINTENANCE FUND	$ -	$ -	$ 39,400	$ -	$ -	$ -	$ 39,400
409	POLICE EQUIPMENT REPLACE FUND	$ -	$ 111,282	$ -	$ -	$ -	$ 2,370	$ 113,652
410	FACILITY MAINTENANCE	$ -	$ -	$ 510,700	$ 30,000	$ -	$ -	$ 540,700
411	CLOSED-SWRCC RADIO REPLACEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412	ELECTRON.EQUIP.REPLACE.FUND	$ -	$ 140,150	$ -	$ 265,700	$ -	$ -	$ 405,850
413	SWRCC-EQUIPMENT REPLACE FUND	$ -	$ -	$ -	$ 608,050	$ -	$ -	$ 608,050
417	PARK LAND DEDICATION	$ -	$ -	$ 20,000	$ 10,000	$ -	$ -	$ 30,000
419	CAPITAL IMPR.-OTHER PUBL WKS	$ -	$ -	$ -	$ 779,689	$ -	$ -	$ 779,689
420	EQUIPMENT REPLACEMENT FUND	$ -	$ -	$ -	$ 1,074,100	$ -	$ -	$ 1,074,100
479	CAPITAL IMPROVEMENTS-CITY	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
486	GENERAL CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ 2,042,000	$ -	$ -	$ 2,042,000
489	STREET IMPROVEMENTS-GO BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
490	STREET IMPROVEMENTS-CO BONDS	$ -	$ -	$ -	$ 3,750,000	$ 50,000	$ -	$ 3,800,000
502	PUBLIC UTILITY FUND	$ 2,450,539	$ 268,588	$ 16,870,903	$ 82,000	$ 1,000	$ 3,866,143	$ 23,539,173
503	WATER METER REPLACEMENT FUND	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
504	WATER/SEWER EQUIP REPLACE FUND	$ -	$ -	$ -	$ 590,300	$ -	$ -	$ 590,300
505	UTILITY BUILD CONSTUCTION FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
508	CIP-WATER & SEWER FUND	$ -	$ -	$ -	$ 3,400,000	$ 1,512,236	$ -	$ 4,912,236
522	STORM DRAINAGE UTILITY FUND	$ 357,539	$ 11,000	$ 271,472	$ -	$ 350	$ 1,073,125	$ 1,713,486
524	DRAINAGE EQUIP REPLACE FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
528	DRAINAGE IMPROVEMENTS FUND	$ -	$ -	$ -	$ 673,000	$ 396,940	$ -	$ 1,069,940
552	SANITATION ENTERPRISE FUND	$ 355,944	$ 34,575	$ 4,796,828	$ -	$ -	$ 25,600	$ 5,212,947
553	SANITATION EQUIP REPLACE FUND	$ -	$ -	$ -	$ 25,600	$ -	$ -	$ 25,600
624	LIBRARY REVENUE FUND	$ -	$ 4,500	$ 22,100	$ -	$ -	$ -	$ 26,600
702	HELIPORT PROJECT-2011A BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
705	FIRE STATION IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
710	PARK IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 36,145,281	$ 2,315,251	$ 34,475,062	$ 14,328,262	$ 10,502,722	$ 14,352,884	$ 112,119,461

CITY OF DESOTO

EXPENDITURE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY 2018	Projected FY 2019	Adopted FY 2020	Planning FY 2021
101	GENERAL FUND	$ 33,112,920	$ 35,230,740	$ 38,347,294	$ 37,458,267
102	PEG FUND	$ 488,256	$ -	$ 100,000	$ 100,000
103	PAYROLL FUND	$ -	$ -	$ -	$ -
104	BENEFITS TRUST FUND	$ -	$ -	$ -	$ -
105	FLEXIBLE SPENDING FUND	$ -	$ -	$ -	$ -
108	STABILIZATION FUND-DESOTO	$ -	$ -	$ -	$ -
111	SW REGIONAL COMM. CENTER FUND	$ 3,169,770	$ 3,060,451	$ 3,119,591	$ 3,115,273
112	CITY JAIL OPERATIONS	$ 1,079,969	$ 1,223,075	$ 1,293,175	$ 1,287,572
118	PARK DEVELOPMENT CORP. FUND	$ 240,950	$ 246,000	$ 118,875	$ 118,500
209	POLICE DEPT.-STATE SEIZED FUND	$ -	$ -	$ 200	$ 200
210	POLICE DEPT.- FED SEIZED FUNDS	$ 297,400	$ 209,298	$ 250,300	$ 60,000
211	CLOSED-POLICE COMMUNITY FUND	$ -	$ -	$ -	$ -
213	EMS/FIRE SPECIAL REVENUE FUND	$ -	$ 13,818	$ 1,500	$ 1,500
220	HOTEL-STABILIZATION FUND	$ -	$ -	$ -	$ -
221	HOTEL OCCUPANCY TAX FUND	$ 872,727	$ 1,015,366	$ 908,553	$ 855,653
223	YOUTH SPORTS ASSOC-BASEBALL	$ -	$ -	$ -	$ -
224	JUVENILE CASE MANAGER FUND	$ 58,248	$ 58,739	$ 63,580	$ 63,638
225	MUNICIPAL COURT TECHNOLOGY	$ 22,486	$ 14,540	$ 17,540	$ 17,540
226	MUNICIPAL COURT SECURITY FUND	$ 4,140	$ 7,724	$ 8,424	$ 8,424
227	RECREATION REVOLVING FUND	$ 360,592	$ 363,548	$ 362,404	$ 364,297
228	FIRE TRAINING FUND	$ 262,577	$ 301,103	$ 293,404	$ 302,936
229	POLICE GRANT FUND	$ 82,037	$ 87,219	$ 95,490	$ 80,039
230	ENERGY MANAGEMENT FUND	$ 2,240,104	$ 1,924,512	$ 2,073,512	$ 1,853,512
231	SENIOR CENTER	$ 8,815	$ 14,245	$ 10,850	$ 12,100
233	YOUTH SPORTS ASSOC-SOCCER	$ -	$ -	$ -	$ -
238	YOUTH SPORTS ASSOC-FOOTBALL	$ 35,643	$ 44,800	$ 48,300	$ 48,300
239	YOUTH SPORTS ASSOC-BASKETBALL	$ 34,722	$ 30,740	$ 34,722	$ 34,722
240	HEALTH FACILITIES DEVEL CORP	$ -	$ 100	$ 100	$ 100
241	HOUSING FINANCE CORP	$ 19,817	$ 20,000	$ 20,000	$ 20,000
242	INDUSTRIAL DEVEL. AUTHORITY	$ -	$ 250	$ 250	$ 250
247	YOUTH SPORTS-GIRLS SOFTBALL	$ -	$ -	$ -	$ -
263	CDBG GRANT FUND	$ 86,164	$ 94,545	$ 94,545	$ 94,545
264	FIRE GRANT FUND	$ -	$ -	$ -	$ -
305	BOND DEBT SERVICE FUND	$ 7,922,381	$ 7,468,505	$ 8,158,208	$ 7,681,755
347	DEBT SERVICE PARKS DEVELOPMENT	$ 218,200	$ 215,800	$ 218,200	$ 220,200
400	SENIOR CTR EQUIPMENT REPLACE	$ -	$ 23,500	$ 14,500	$ 14,500
401	FIRE PPE REPLACEMENT	$ 95,161	$ 113,000	$ 113,000	$ 113,000
402	FIRE EQUIP. REPLACEMENT FUND	$ 8,736	$ 55,401	$ 74,075	$ 74,075
403	FURNITURE REPLACEMENT FUND	$ 11,772	$ 30,000	$ 30,000	$ 30,000
406	COMMAND VEHICLE FIRE	$ 24,046	$ 14,700	$ -	$ -
407	PARK MAINTENANCE	$ 38,836	$ 39,500	$ 39,500	$ 39,500
408	POOL MAINTENANCE FUND	$ 46,399	$ 49,900	$ 39,400	$ 44,000
409	POLICE EQUIPMENT REPLACE FUND	$ 96,585	$ 111,282	$ 111,282	$ 111,282
410	FACILITY MAINTENANCE	$ 396,044	$ 662,134	$ 540,700	$ 496,700
412	ELECTRON.EQUIP.REPLACE.FUND	$ 259,992	$ 295,200	$ 405,850	$ 287,550
413	SWRCC-EQUIPMENT REPLACE FUND	$ 1,478,548	$ 315,335	$ 608,050	$ 608,050
417	PARK LAND DEDICATION	$ 125,823	$ 40,000	$ 30,000	$ 30,000
419	CAPITAL IMPR.-OTHER PUBL WKS	$ 555,794	$ 704,689	$ 779,689	$ 704,689
420	EQUIPMENT REPLACEMENT FUND	$ 844,816	$ 1,165,031	$ 1,074,100	$ 2,125,100
467	CLOSED2007 STREET IMPROVEMENTS	$ -	$ -	$ -	$ -
486	GENERAL CAPITAL IMPROVEMENTS	$ 1,805,099	$ 3,007,121	$ 2,042,000	$ 1,578,000
489	STREET IMPROVEMENTS-GO BONDS	$ 96,612	$ -	$ -	$ -
490	STREET IMPROVEMENTS-CO BONDS	$ 662,244	$ 5,300,000	$ 3,800,000	$ 4,800,000
502	PUBLIC UTILITY FUND	$ 17,714,137	$ 18,674,097	$ 19,673,030	$ 20,237,609
503	WATER METER REPLACEMENT FUND	$ 504,351	$ 2,113,063	$ 300,000	$ 300,000
504	WATER/SEWER EQUIP REPLACE FUND	$ (37,304)	$ 204,700	$ 590,300	$ 101,700
505	UTILITY BUILD CONSTUCTION FUND	$ -	$ -	$ -	$ -
508	CIP-WATER & SEWER FUND	$ 2,903,566	$ 4,975,766	$ 4,912,236	$ 7,233,449
522	STORM DRAINAGE UTILITY FUND	$ 471,353	$ 545,324	$ 640,361	$ 613,748
524	DRAINAGE EQUIP REPLACE FUND	$ -	$ 48,154	$ -	$ -
528	DRAINAGE IMPROVEMENTS FUND	$ 716,118	$ 1,196,940	$ 1,069,940	$ 1,099,925
552	SANITATION ENTERPRISE FUND	$ 4,471,202	$ 4,734,283	$ 5,187,347	$ 5,191,404
553	SANITATION EQUIP REPLACE FUND	$ 50,858	$ 25,600	$ 25,600	$ 85,600
624	LIBRARY REVENUE FUND	$ 27,940	$ 26,600	$ 26,600	$ 26,600
702	HELIPORT PROJECT-2011A BONDS	$ -	$ -	$ -	$ -
705	FIRE STATION IMPROVEMENTS	$ 630,714	$ 1,300,000	$ -	$ -
710	PARK IMPROVEMENTS	$ 444,132	$ -	$ -	$ -
		$ 85,061,494	**$ 97,416,438**	**$ 97,766,577**	**$ 99,745,804**

*** Expenditures do not include interfund transfers**

Introduction

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

1. Economic outlook:

1.1 Population

The City of DeSoto population grew from 37,646 in 2000 to 49,047 in 2010 according to the U.S Census, and is currently estimated to be 56,224. The City's past growth rate can be the best indicator of future growth rate. The following table shows DeSoto's population, percent change and compound annual growth rate by decade. The city experienced a large population growth from 1980 to 1990 and has grown at consistent rate since 1990.

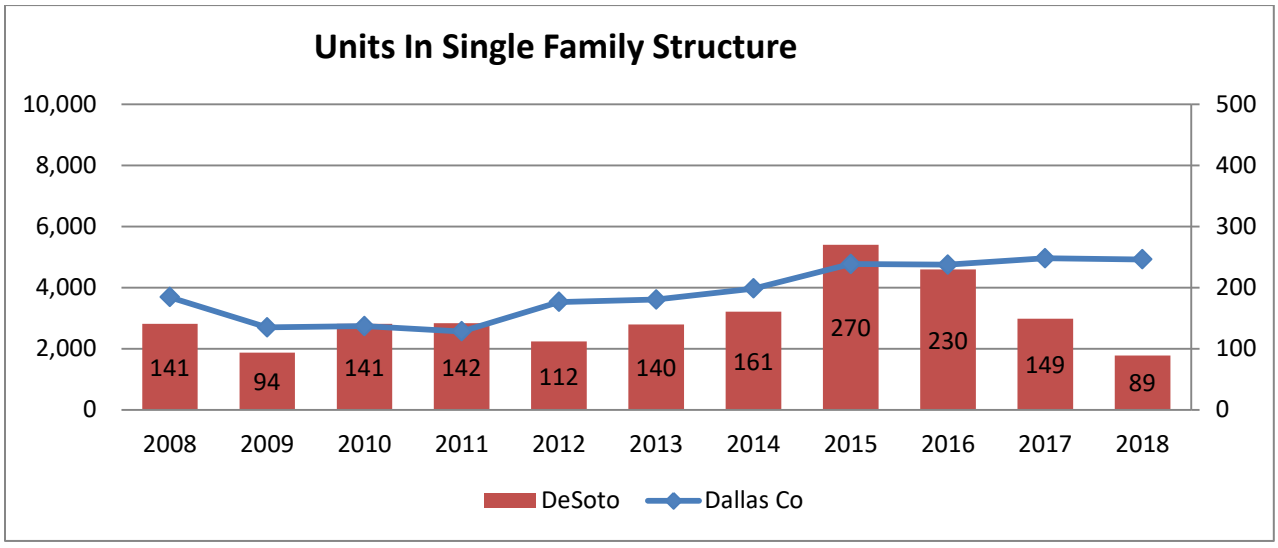
Year	Population	Change	% Change	Compound Annual Growth Rate	
1980	15,538	-	-		
1990	30,544	15,006	96.58%	6.99%	
2000	37,646	7,102	23.25%	2.11%	
2010	49,047	11,401	30.28%	2.68%	
2020	56,224	7,177	14.63%	1.38%	3.29%

Source: US Census

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

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

1.2 Housing and Real Estates

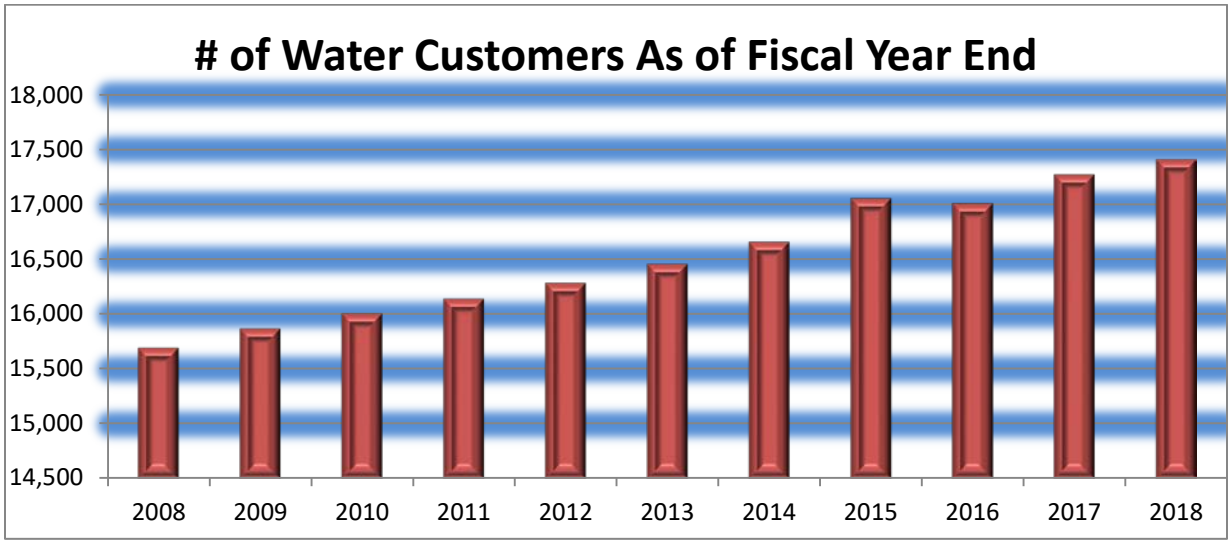


The number of new single family homes is a major indicator of growth. It provides insights about rate of potential growth in tax revenue and revenue from charges for services, franchise and utility fees.

This number had declined during the recession period between 2007 and 2009. The number of single family homes permits issued has increased on average from 141 units in year 2010 to 149 in 2017. But in the year 2018 the number of permits dropped to 89. The City of DeSoto new home construction has followed the Dallas County trend closely as demonstrated in the following chart.

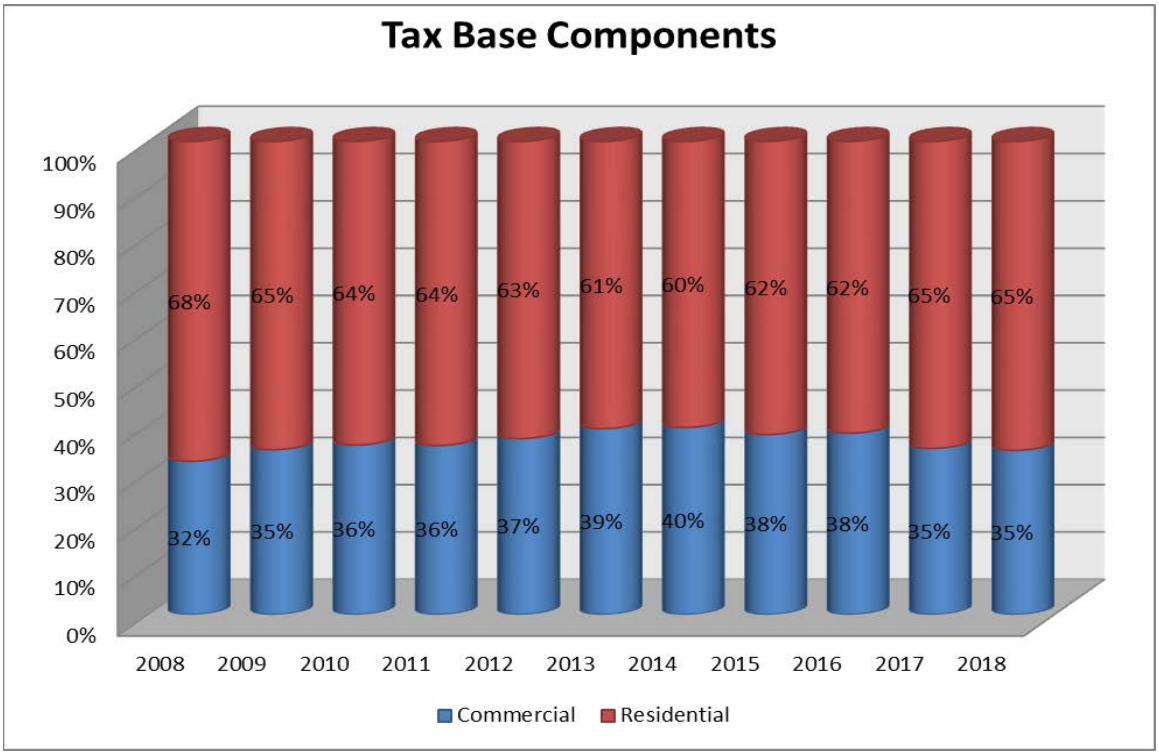
In 2018, 89 new houses were permitted in the City, a decrease of 40% from the previous year's figure. Texas Comptroller of Public Accounts' Texas Transparency website forecasts a growth in housing starts in Texas for the next five years. It expects a growth by 30% from the current figure of 165,997 single family homes in 2017 to 215,796 in 2024. The growth in the city is expected to continue derived by the overall expected growth in Texas.

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



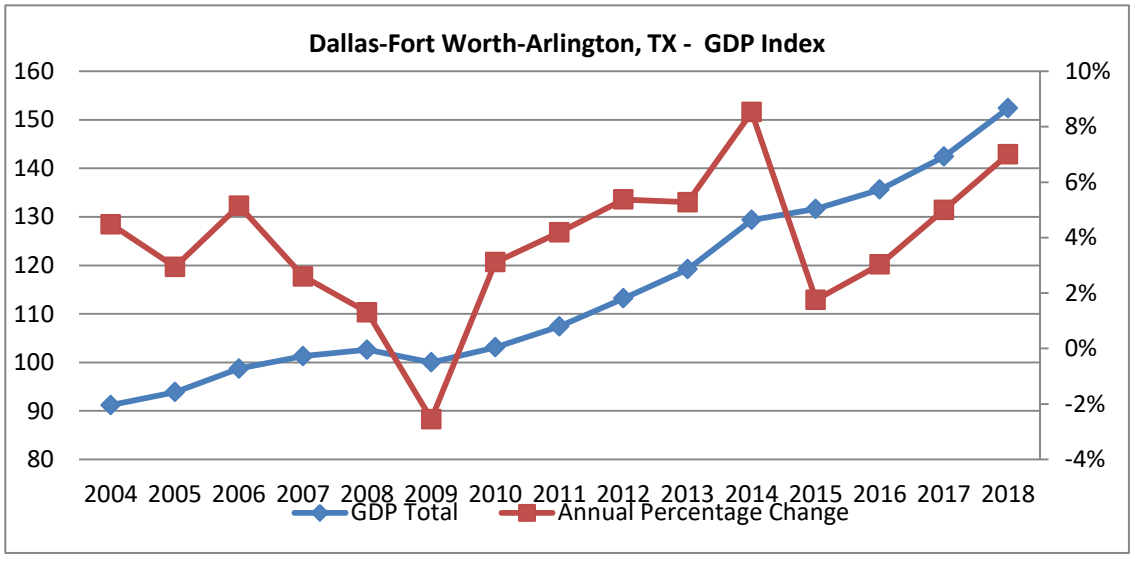
1.3 Tax Base Component:

Growth in Ad Valorem tax is derived from commercial and residential property. The City of DeSoto experienced changes in its tax base components in the past ten years. Taxes from commercial property have increased over that period from 32 percent in 2008 to 35 percent in 2018. Growth in commercial property taxable value increased by 51.2 percent from 2013 compared to 63.6 percent increase in taxable value of residential property over the same period.



1.4 Gross Domestic Product - GDP

GDP is one of the most common indicators to gauge the economy's health. The U.S Bureau of Economic Analysis provides the GDP information by Metropolitan Area. The chart below summarizes the changes in GDP index and the annual percentage changes. The data exhibits a healthy economic trend starting in 2010 with 8.53 percent increase in the index from 2010 to 2015.



2. Revenue Analysis:

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

2.1 Revenue Forecast Assumptions:

The Long Range Financial Forecast is based on different assumptions that were used to build the forecast model. These assumptions are subject to change when the plan is reevaluated or is compared to actual data in the future. Changes to assumptions may also happen if new financial policies are introduced in the future. The base point for the modeling in the plan is the actual data for FY 2018.

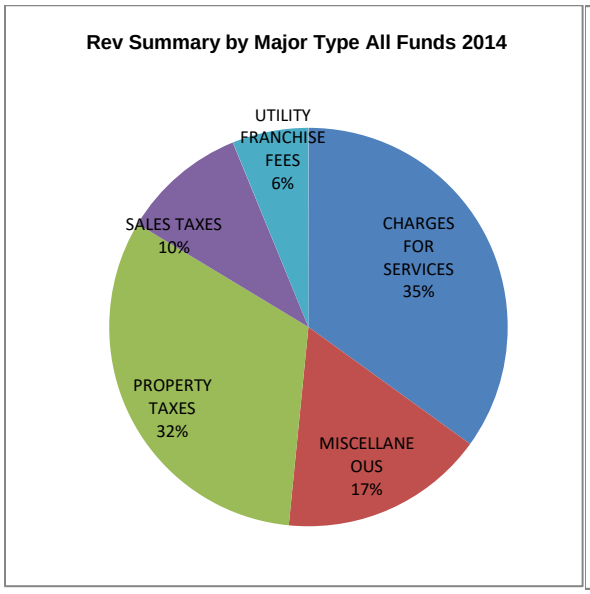
The following assumptions were used to build the forecast model:

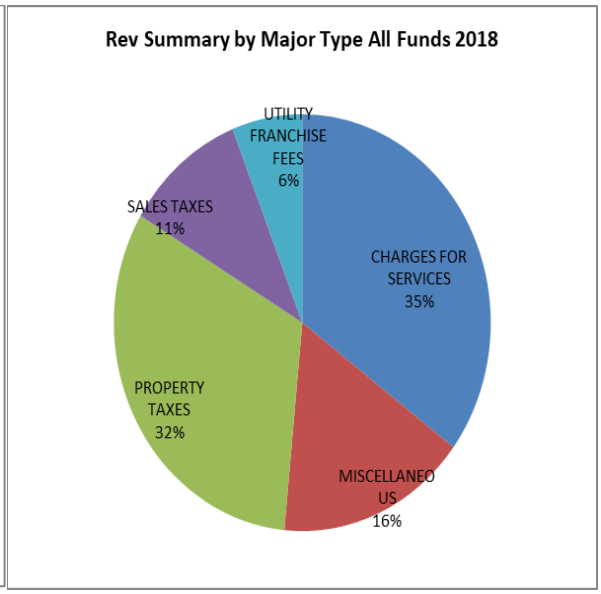
1- Population growth at a steady rate of 1.5%
2- Tax rate has reduced to .701554 and should be maintained the same for five years.
3- Taxable property value will appreciate at a 1.84 percent rate annually.
4- Non-Property taxes are expected to grow annually at 4.72 percent on average.
5- Water rates will be maintained at the same level.
6- The City of DeSoto is planning to issue 73,515,000 bonds in the next five years to finance capital improvement projects.

2.2 Revenue Trend Analysis:

The following table and charts show a comparison of revenue for FY2014 and 2018. The percentage of revenue derived from taxes (sales and property) remained around the same average representing about 40 percent of the total revenue. There is a slight change in the percentages of the major types of revenue sources. Total revenue has increased by 23.7 percent from $ 70,147,156 to $ 86,778,235.

Revenue Type	2014	2018	Change Percentage
CHARGES FOR SERVICES	$ 24,519,714	$ 30,543,121	11.27%
PROPERTY TAXES	$ 22,504,782	$ 27,806,375	7.41%
SALES TAXES	$ 7,129,858	$ 9,025,155	41.79%
UTILITY FRANCHISE FEES	$ 4,339,021	$ 5,234,182	15.47%
MISCELLANEOUS	$ 11,651,767	$ 14,167,384	32.49%
Total	$ 70,147,156	$ 86,778,235	17.24%

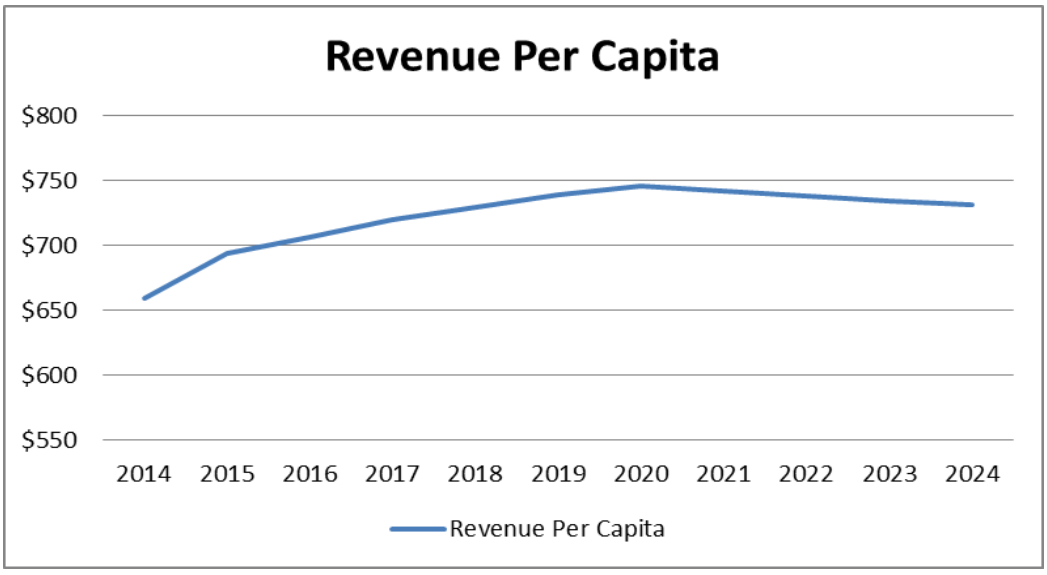




2.3 Revenue Per Capita:

Actual Revenue Per Capita exhibits a decrease between FY2010 and 2012, after which started increasing in FY2013 and 2014. The overall change in General Fund revenue per capita between 2014-2018 is positive with 23% overall increase.

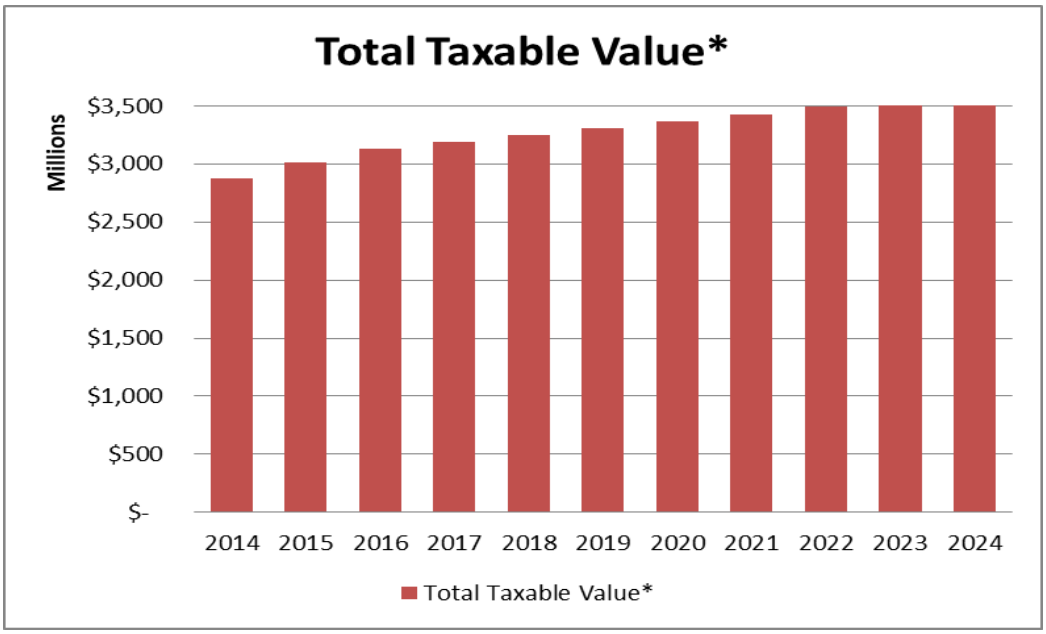
The trend is mainly affected by the change in the revenue derived from Property Tax collections. Property Tax revenue decreased because of lowered assessed valuations and Sales between FY 2010 and FY 2012. This trend follows the national economic downturn and the recovery period beginning in fiscal year 2012.



3. Revenue Elements:

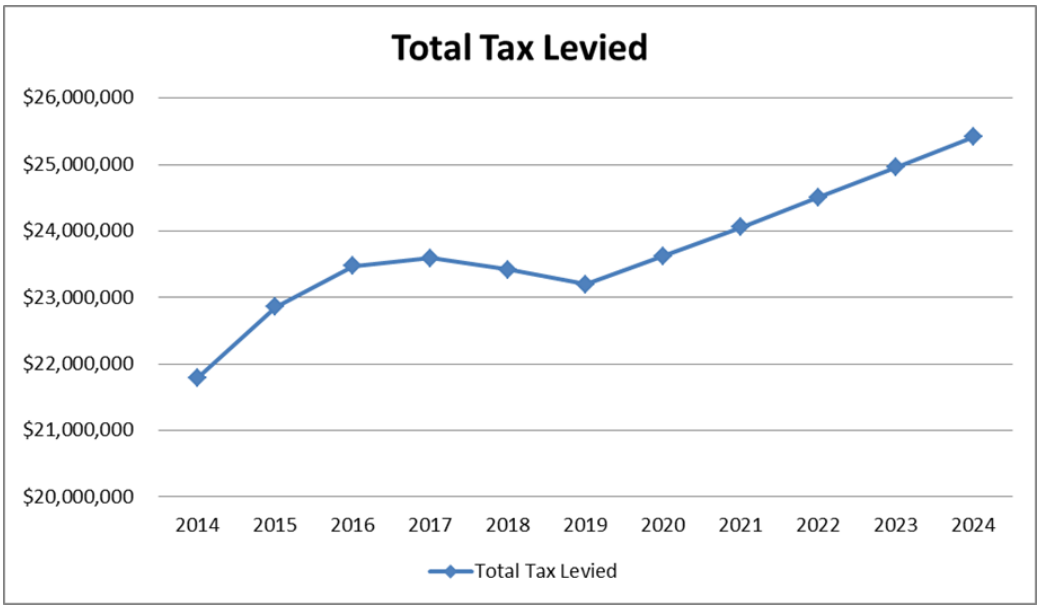
3.1 Property Tax Revenue:

The value of property in the City of DeSoto has generally appreciated in the past 10 years by a total of $ 632,331,356 rising from $ 3,287,154,400 in FY 2008 to $ in FY 2018. The period between 2010 and 2013 witnessed a decline in the property value as a result of the economic downturn at the end of 2008 and 2009. The property value recovered again reaching its highest value of $4,057,268,985 in FY 2018.



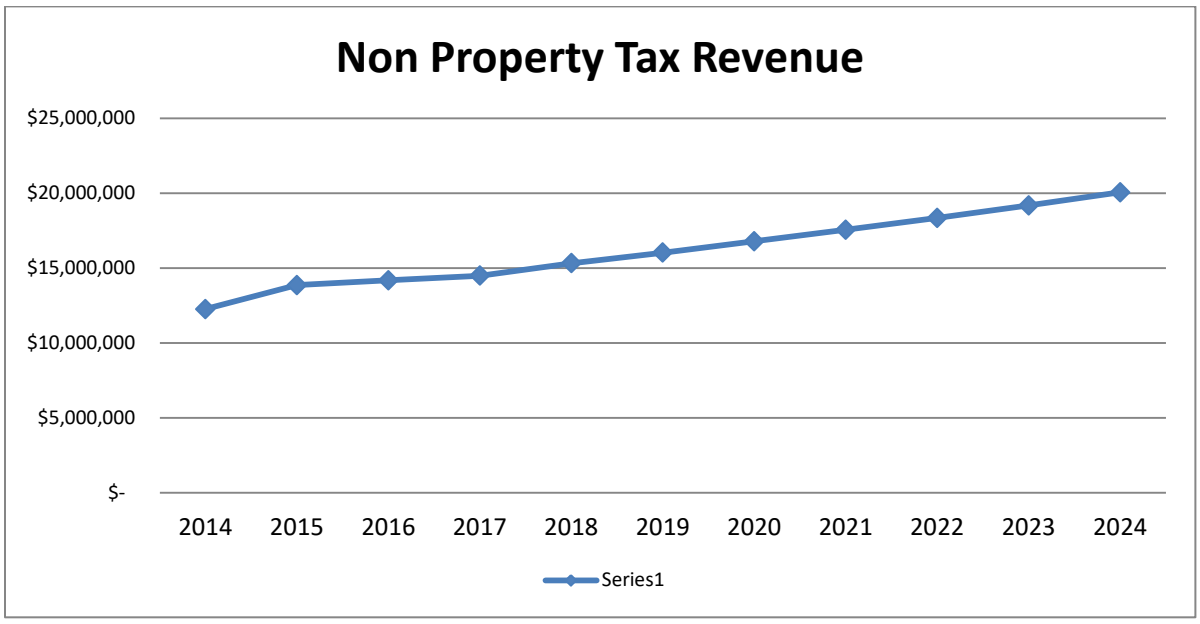
The following graph shows the historical growth in property value in the past 5-years and the projected growth in value in the future.

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



3.2 Non-Property Tax Revenues:

Non property tax revenues include sales tax, utility franchise tax and hotel tax. Revenue from Non-Property tax sources have grown from 11.2 M in FY2013 to $14.5 M in FY 2018 increasing by 30% in the past 5-years. The following chart shows the historical data in the past five years and projected future revenues for Non-Property tax. Revenues are projected to grow by an average of 4.72 percent annually for the next five years.



3.2.1 Sales Tax

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

3.2.2 Utility Franchise Tax:

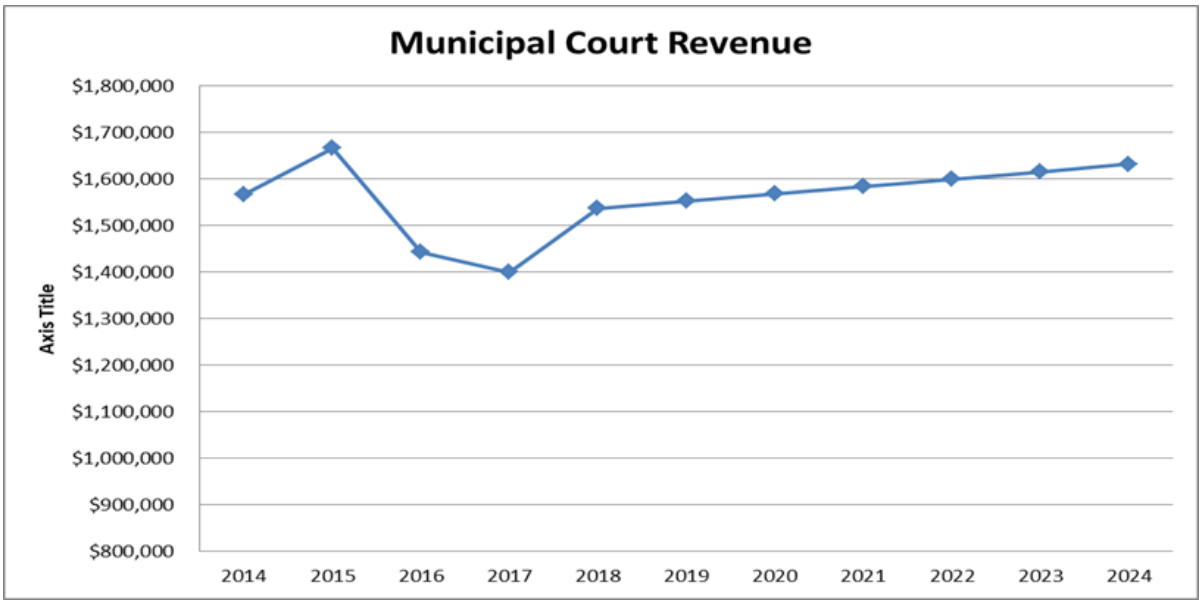
The utility franchise tax has grown over the past 10 years by 37.4 from its base year in 2008. As other revenue sources of the city, utility franchise tax collection dropped between FY2010 and FY2012 due to the economic recession. The average annual percentage change in franchise tax for the past 10-years was 2.55%. This percentage will be used as an EGF for the next 5-years.

3.2.3 Hotel Tax Revenue:

The current ordinance sets hotel tax fees at 7 percent of taxable hotel revenue. Unlike other revenue sources, Hotel tax revenue experienced a consistent growth over the past 10 years. Tax revenue grew from 395,829 in 2008 to $1,057,307 in 2018 increasing by 201% from base year 2008. The growth in revenue was due to increase in the number of hotels in DeSoto. The number of hotels in DeSoto increased from 7 in 2010 to 9 Hotels in 2018. The estimated growth rate for Hotel tax revenue will be estimated as the average of the percentage increase in tax collections since 2013. The forecast model assumes at least two new hotels will be introduced to the city for the next 5-years.

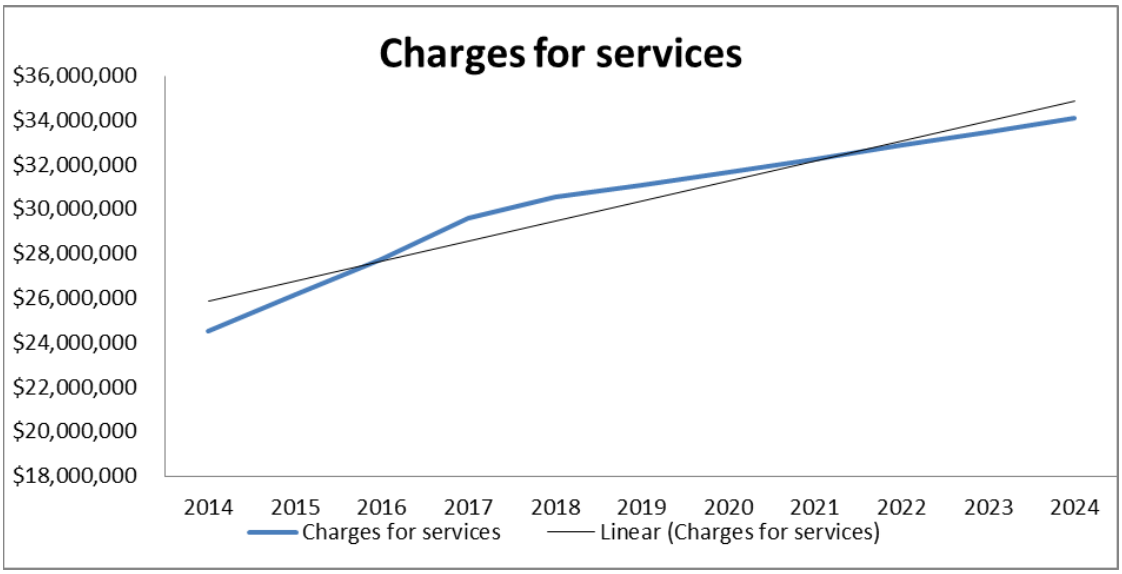
3.3 Municipal Court Revenue:

Municipal court revenue experienced an unusual growth rate in 2014 where revenue went from $998,413 in 2013 to $1,565,865 increasing by 57% from previous year. This is mainly attributed to the growth in revenue from Fines and Fees. There were also changes in in management and staffing in the Municipal Court Department. The court has added the following technological advances to help improve the collections of fines and cost. A new license plate reader was purchased for the Marshals office to use to help serve warrants. The court has also implemented a new "Text Message" program that sends all defendants text message reminders. These text messages also have the added convenience of giving the defendant a link to click on that takes them directly to an online payment processor. Video Conferencing is now an option for defendants to attend court online instead of travelling to DeSoto.



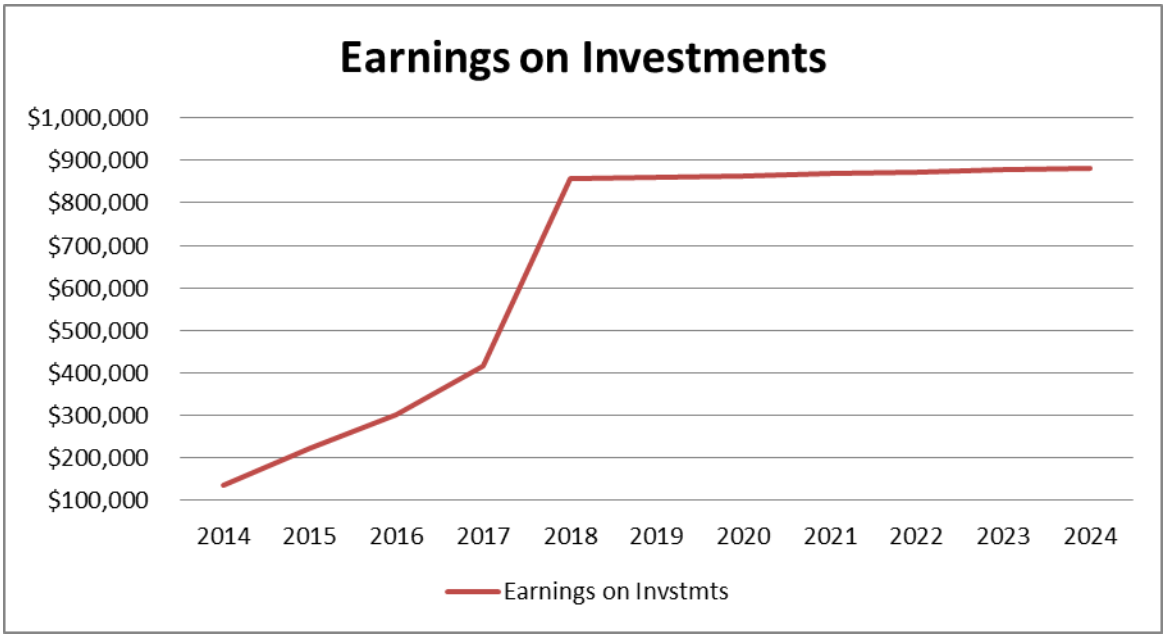
3.4 Charges for Services:

Revenue for this category is derived mainly from water, sewer, drainage services, ambulance service charges, and penalty fees. Estimated Growth Rate (EGR) for charges revenue is estimated at 4.8 which is the average annual change for years 2008-2018. Year 2015 was excluded due to the increase in sewer rate.



3.5 Earning on Investments:

Earning on investments has been declining in the past 10-years and it went down from $1.28M in 2008 to $.856M in 2018. Revenue from investment earnings will be set at of 0.50% growth for the next 5-years. The City investment policy's first objective is the preservation of capital, safety of principal and security of investments of the City's funds. The portfolio is designed and managed for effective cash management and to be consistent with state and local law.



3.6 Other Revenue Sources:

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

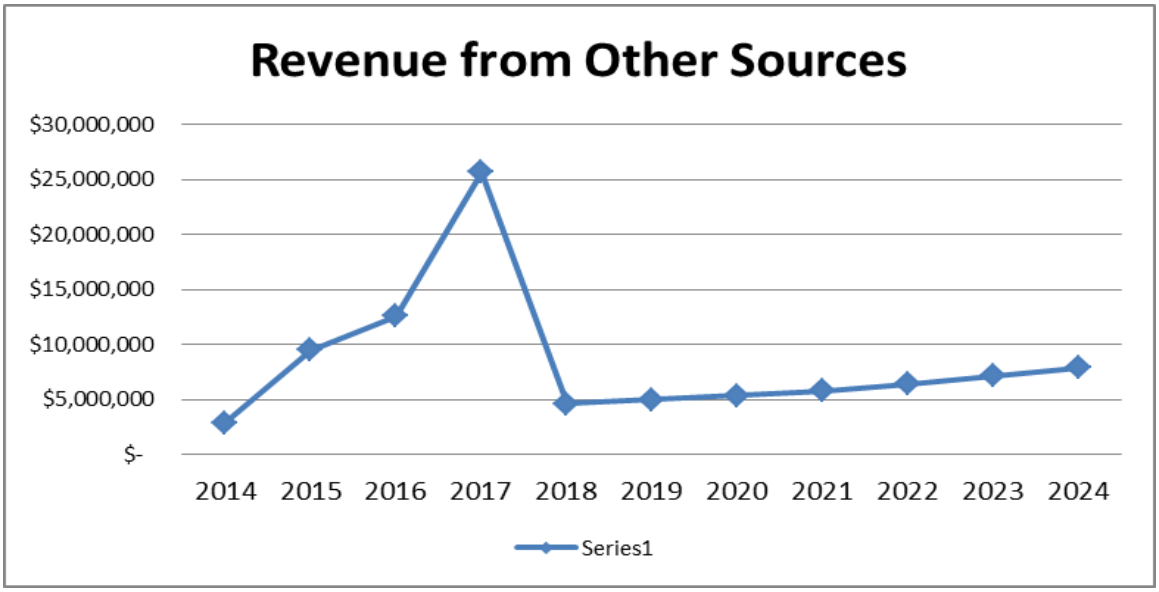
1- General Fund:
- The general fund receives annual reimbursement for administrative costs from enterprise funds of $1,871,837.
- Other revenue sources that vary by year include revenues from lease/rent, auction proceeds, training revenue and intergovernmental revenue

2- Capital Improvement Funds:
- Proceeds from issuing general obligation, certification of obligation or revenue bonds.
- Revenue in this category will depend on the City's the Five Year Capital Improvement Plan (CIP).
- Debt Service Fund: Revenue in this category is property tax revenue allocated to retire the City's debt.

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

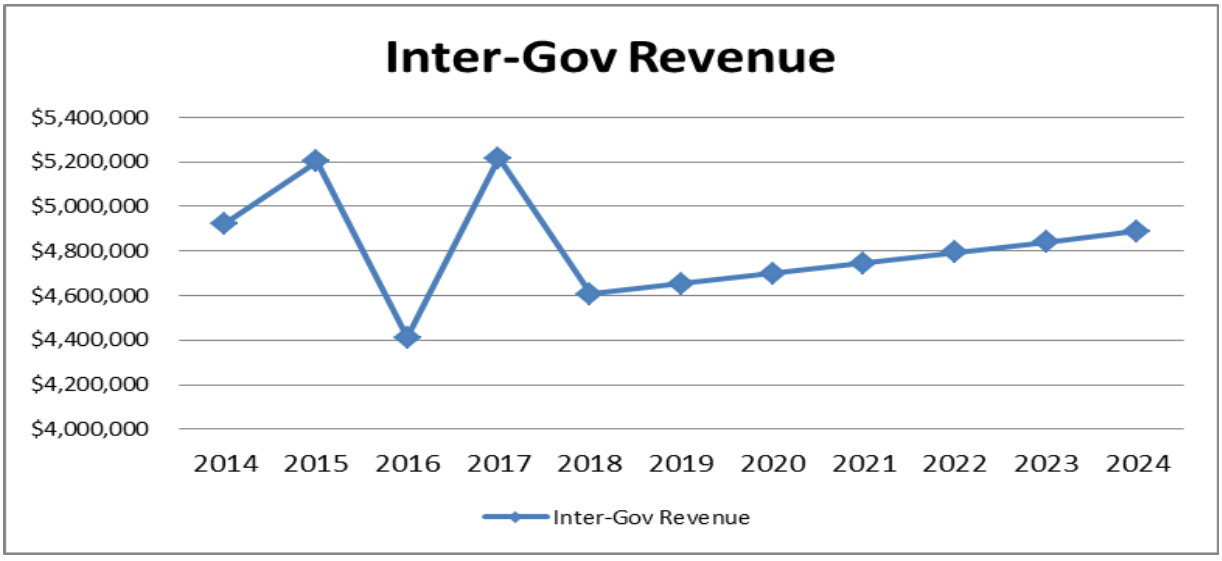
PROPOSED BOND PROJECTS - ISSUANCE PLAN - FY 2020-2024

PROJECTS	BUDGETED Prior Years	Proposed FY20	Proposed FY22	Proposed FY23	Proposed FY24	TOTAL
General Obligation Bond Election Projects						
Parkerville Road Widening			$1,300,000	$1,000,000	$2,000,000	$8,300,000
Total Approved GO Bond Election Projects	**$13,125,000**	**$4,300,000**	**$1,300,000**	**$1,000,000**	**$2,000,000**	**$19,425,000**
Certificates of Obligation Projects						
Total CO Bond Projects	**$15,155,000**	**$9,150,000**	**$12,645,000**	**$7,150,000**	**$2,000,000**	**$58,090,000**
TOTAL BOND PROJECTS	**$28,280,000**	**$13,950,000**	**$13,945,000**	**$8,150,000**	**$4,000,000**	**$73,515,000**



3.7 Intergovernmental Revenue:

The ratio, by which the intergovernmental revenue represents out of the total General Fund revenue, shows that the city doesn't rely on resources from other government agencies. Intergovernmental revenue, in the past 5-years, ranged from 1.3% to 2.3% of the total General Fund revenue.



4. Summary of Revenue Forecast

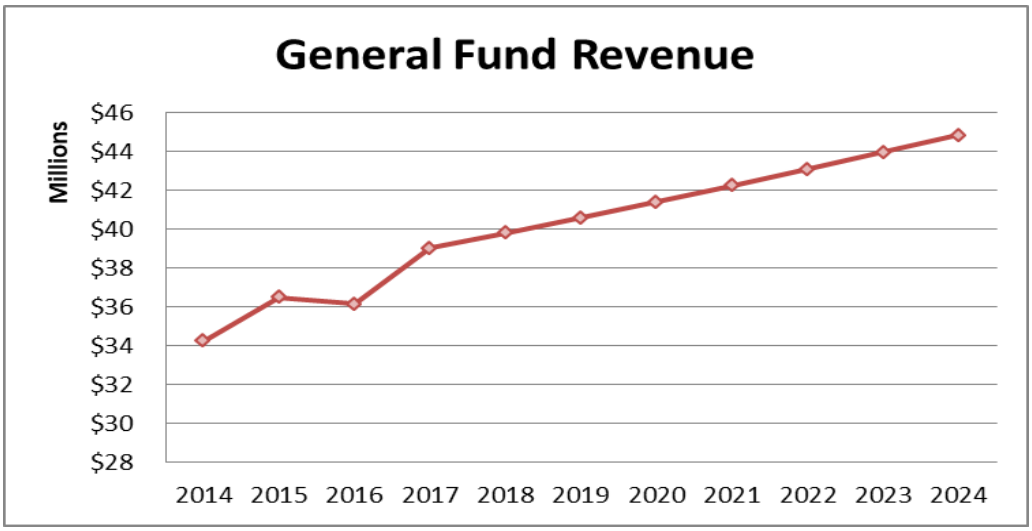
In each revenue forecast category, the following growth rates are included:

- Historical Growth Rate – The cumulative annual rate of growth for the past five years, FY2014 through FY2018.
- Projected Growth Rate – The cumulative annual rate of growth projected for the current five-year forecast, FY2020 through FY2024.

4.1 General Fund Revenues

The General Fund revenue consists of Property Tax, Sales Tax, Licensing, Permit Fees and Charges for Services and Intergovernmental Transfers. Revenues have increased by 6.28 Million between FY2014 and FY2018 marking $ 40,658,835 in2018 revenues. Over the next 5-years, General Fund Revenue is expected to grow at an average rate of 2.79 percent annually supported by the increase in assessed property value and projected increase in sales tax revenue.

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



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

Revenue from General Fund Sources													
Revenue Source	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	EGF
Inter-Governmental	$ 392,402	$ 514,680	$ 528,205	$ 549,279	$ 1,253,353	$ 398,970	$ 383,687	$ 387,524	$ 391,399	$ 395,313	$ 399,266	$ 403,259	1.00%
Property Tax	$ 15,286,002	$ 15,959,378	$ 16,541,609	$ 16,880,059	$ 18,481,531	$ 20,203,096	$ 23,222,449	$ 23,649,742	$ 24,084,898	$ 24,528,060	$ 24,979,376	$ 25,438,997	1.84%
Non Prop. Tax	$ 10,006,699	$ 10,923,138	$ 12,371,779	$ 11,563,855	$ 11,608,438	$ 12,485,763	$ 12,337,291	$ 12,919,611	$ 13,529,417	$ 14,168,005	$ 14,836,735	$ 15,537,029	4.72%
Permits and Fees	$ 871,691	$ 1,248,422	$ 1,301,283	$ 1,280,155	$ 1,407,042	$ 1,395,670	$ 1,139,790	$ 1,177,175	$ 1,215,786	$ 1,255,664	$ 1,296,850	$ 1,339,387	3.28%
Municipal Court	$ 932,688	$ 1,444,240	$ 1,576,624	$ 1,358,874	$ 1,319,502	$ 1,450,463	$ 1,242,345	$ 1,254,768	$ 1,267,316	$ 1,279,989	$ 1,292,789	$ 1,305,717	1.00%
Charges for services	$ 1,593,498	$ 1,677,826	$ 1,984,854	$ 2,135,561	$ 2,289,916	$ 2,015,685	$ 2,055,503	$ 2,092,502	$ 2,130,167	$ 2,168,510	$ 2,207,543	$ 2,247,279	1.80%
Earnings on Investments	$ 38,542	$ 38,486	$ 79,928	$ 99,815	$ 111,648	$ 224,863	$ 385,505	$ 387,433	$ 389,370	$ 391,317	$ 393,274	$ 395,240	0.50%
Contributions/donations	$ 14,697	$ 16,717	$ 14,765	$ 16,267	$ 12,580	$ 15,103	$ 4,474	$ 4,474	$ 4,474	$ 4,474	$ 4,474	$ 4,474	0.00%
Other	$ 2,264,566	$ 2,420,932	$ 2,111,310	$ 2,271,597	$ 2,542,388	$ 2,431,724	$ 2,441,365	$ 2,465,779	$ 2,490,436	$ 2,515,341	$ 2,540,494	$ 2,565,899	1.00%
Total	**$ 31,400,785**	**$ 34,243,819**	**$ 36,510,358**	**$ 36,155,461**	**$ 39,026,399**	**$ 40,621,335**	**$ 43,212,409**	**$ 44,339,008**	**$ 45,503,263**	**$ 46,706,673**	**$ 47,950,801**	**$ 49,237,279**	
Growth % In GF Revenue	3.16%	8.30%	6.21%	-0.98%	7.36%	3.93%	6.00%	2.54%	2.56%	2.58%	2.59%	2.61%	

4.2 Non-General Fund Revenues

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

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

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

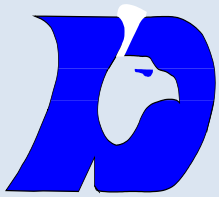
Revenue from Non-General Fund Sources													
Revenue Source	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	EGF
Inter-Governmental	$ 3,844,263	$ 4,407,523	$ 4,674,457	$ 3,862,685	$ 3,962,749	$ 4,207,287	$ 4,336,771	$ 4,380,139	$ 4,423,941	$ 4,468,180	$ 4,512,862	$ 4,557,990	1.00%
Property Tax	$ 6,671,119	$ 6,545,405	$ 6,793,998	$ 7,334,433	$ 7,346,245	$ 7,603,279	$ 7,320,245	$ 7,454,938	$ 7,592,108	$ 7,731,803	$ 7,874,068	$ 8,018,951	1.84%
Non Prop. Tax	$ 1,232,878	$ 1,336,398	$ 1,481,187	$ 2,610,822	$ 2,883,518	$ 2,830,881	$ 2,801,914	$ 2,934,164	$ 3,072,657	$ 3,217,686	$ 3,369,561	$ 3,528,604	4.72%
Permits and Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	3.28%
Municipal Court	$ 65,725	$ 121,625	$ 89,914	$ 83,299	$ 80,072	$ 86,512	$ 78,448	$ 79,233	$ 80,025	$ 80,826	$ 81,634	$ 82,450	1.00%
Charges for services	$ 22,758,939	$ 22,841,887	$ 24,188,176	$ 25,597,945	$ 27,337,851	$ 28,527,436	$ 28,504,957	$ 29,018,046	$ 29,540,371	$ 30,072,097	$ 30,613,395	$ 31,164,436	1.80%
Earnings on Investments	$ 106,809	$ 98,639	$ 144,060	$ 203,264	$ 303,611	$ 630,997	$ 1,024,624	$ 1,029,747	$ 1,034,896	$ 1,040,070	$ 1,045,270	$ 1,050,497	0.50%
Contributions/donations	$ 143,301	$ 47,703	$ 42,285	$ 89,001	$ 11,882	$ 67,703	$ 138,742	$ 138,742	$ 138,742	$ 138,742	$ 138,742	$ 138,742	0.00%
Other	$ 11,390,041	$ 504,159	$ 7,409,186	$ 10,329,984	$ 23,121,287	$ 2,203,092	$ 2,043,003	$ 2,083,863	$ 2,125,540	$ 2,168,051	$ 2,211,412	$ 2,255,640	2.00%
Total	$ 46,213,074	$ 35,903,337	$ 44,823,264	$ 50,111,433	$ 65,047,214	$ 46,157,188	$ 46,248,704	$ 47,118,871	$ 48,008,279	$ 48,917,455	$ 49,846,944	$ 50,797,311	1.80%

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GENERAL



FUND



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CITY OF DESOTO

GENERAL FUND

101 - 102

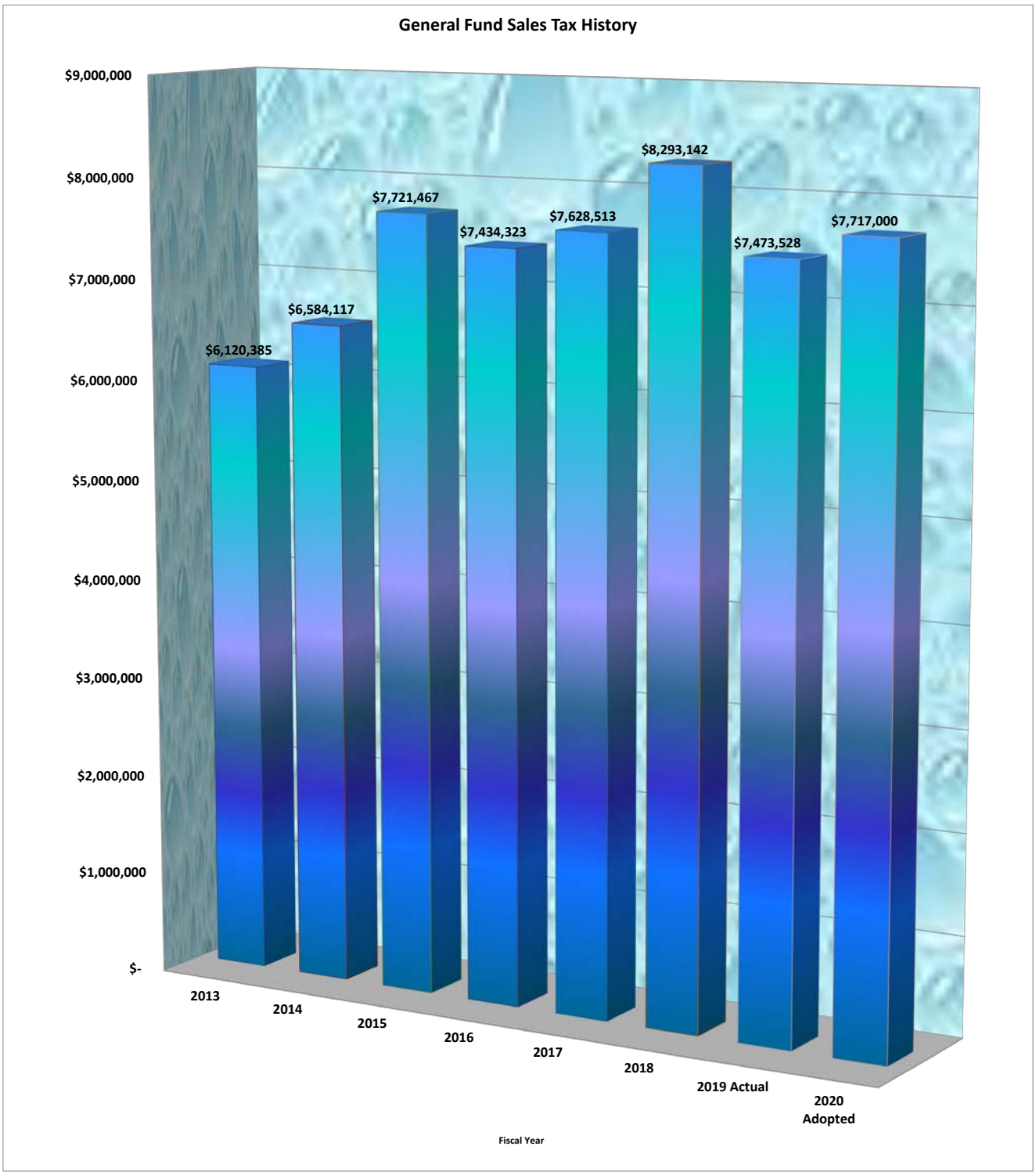
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$15,477,794**	**$15,851,416**	**$15,851,416**	**$13,935,017**	**$12,422,246**
REVENUES					
PROPERTY TAXES	$20,203,096	$22,603,544	$22,603,544	$24,810,744	$25,757,544
FRANCHISE FEES	$4,151,703	$4,048,290	$4,133,290	$4,048,290	$4,048,290
SALES TAXES	$8,334,060	$7,166,000	$7,316,000	$7,717,000	$7,717,000
LICENSES & PERMITS	$1,395,670	$1,371,000	$1,247,000	$1,114,000	$1,115,000
ADMINISTRATIVE FEE REIMBURSEMENTS	$1,871,862	$2,000,001	$2,000,001	$1,992,971	$1,992,971
FINES & FORFEITURES	$1,450,463	$1,291,000	$1,191,000	$1,191,000	$1,191,000
INTERGOVERNMENTAL	$398,970	$436,732	$329,071	$694,550	$591,550
INTEREST REVENUES	$224,863	$105,300	$225,300	$201,000	$200,300
CHARGES FOR SERVICES	$1,692,608	$1,651,000	$1,640,000	$1,727,000	$1,727,000
RECREATION FEES	$323,076	$272,200	$277,030	$317,780	$317,030
MISCELLANEOUS	$574,965	$364,400	$376,600	$374,400	$374,200
INTERFUND TRANSFERS	$37,500	$37,500	$37,500	$37,500	$37,500
SOURCES	**$40,658,835**	**$41,346,967**	**$41,376,336**	**$44,226,235**	**$45,069,385**
TOTAL AVAILABLE RESOURCES	**$ 56,136,629**	**$57,198,383**	**$ 57,227,752**	**$ 58,161,252**	**$57,491,631**
APPROPRIATIONS					
PERSONNEL	$24,911,495	$27,162,371	$27,340,053	$28,784,190	$29,054,095
SUPPLIES	$1,051,678	$1,135,356	$1,111,658	$1,205,302	$1,166,147
SERVICES & PROFESSIONAL FEES	$5,736,463	$6,513,392	$6,040,029	$7,056,925	$7,054,227
CAPITAL OUTLAY	$632,495	$395,523	$67,267	$280,323	$248,726
TRANSFERS TO OTHER FUNDS	$4,934,037	$6,376,387	$6,311,995	$5,587,354	$7,020,754
DEBT SERVICE	$45,984	$46,913	$46,913	$46,913	$46,913
OPERATING EXPENDITURES	**$37,312,151**	**$41,629,941**	**$40,917,915**	**$42,961,006**	**$44,590,861**
USES OF FUND BALANCE					
FICA EXP.-EMPLOYER	$1,677	$0	$0	$0	$0
WORKER'S COMPENSATION	$290	$0	$0	$0	$0
TRANSPORTATION PROGRAM	$0	$96,320	$96,320	$0	$0
MEMBERSHIPS & SUBSCRIPTIONS	$0	$0	$0	$15,000	$0
SUMMER INTERN PROGRAM	$24,532	$40,000	$40,000	$0	$0
ECONOMIC INCENTIVES	$0	$0	$0	$500,000	$0
BUSINESS GRANTS	$125,000	$0	$0	$0	$0
OTHER CONTRACTUAL SERVICES	$0	$26,000	$26,000	$15,500	$15,500
PROFESSIONAL SERVICES	$0	$0	$0	$60,000	$0
LAND PURCHASE	$990,344	$462,500	$462,500	$437,500	$0
TRANS TO 412 ELECTRONIC EQUIP	$500,000	$500,000	$500,000	$500,000	$500,000
TRANS TO 479-GEN CAPITAL CITY	$1,000,000	$0	$0	$1,000,000	$500,000
TRANS TO 108-STABILIZATION FD	$250,000	$250,000	$250,000	$250,000	$250,000
TRANS TO 705-FIRE STATION IMPR	$0	$1,000,000	$1,000,000	$0	$0
TOTAL USES OF FUND BALANCE	**$2,973,062**	**$2,374,820**	**$2,374,820**	**$2,778,000**	**$1,265,500**
TOTAL APPROPRIATIONS	**$40,285,213**	**$44,004,762**	**$43,292,735**	**$45,739,006**	**$45,856,361**
FUND BALANCE-ENDING	**$15,851,416**	**$13,193,622**	**$13,935,017**	**$12,422,246**	**$11,635,270**
Reserve Requirement - 60 days of Expenditures	**6,133,504**	**6,843,278**	**6,726,233**	**7,062,083**	**7,330,005**
Reserve Requirement %	**16%**	**16%**	**16%**	**16%**	**16%**
Amount over/(under) Reserve Requirement	**9,717,912**	**6,350,344**	**7,208,785**	**5,360,163**	**4,305,265**
Actual # days covered	**155**	**116**	**124**	**106**	**95**
Actual Total Reserve %	42%	32%	34%	29%	26%

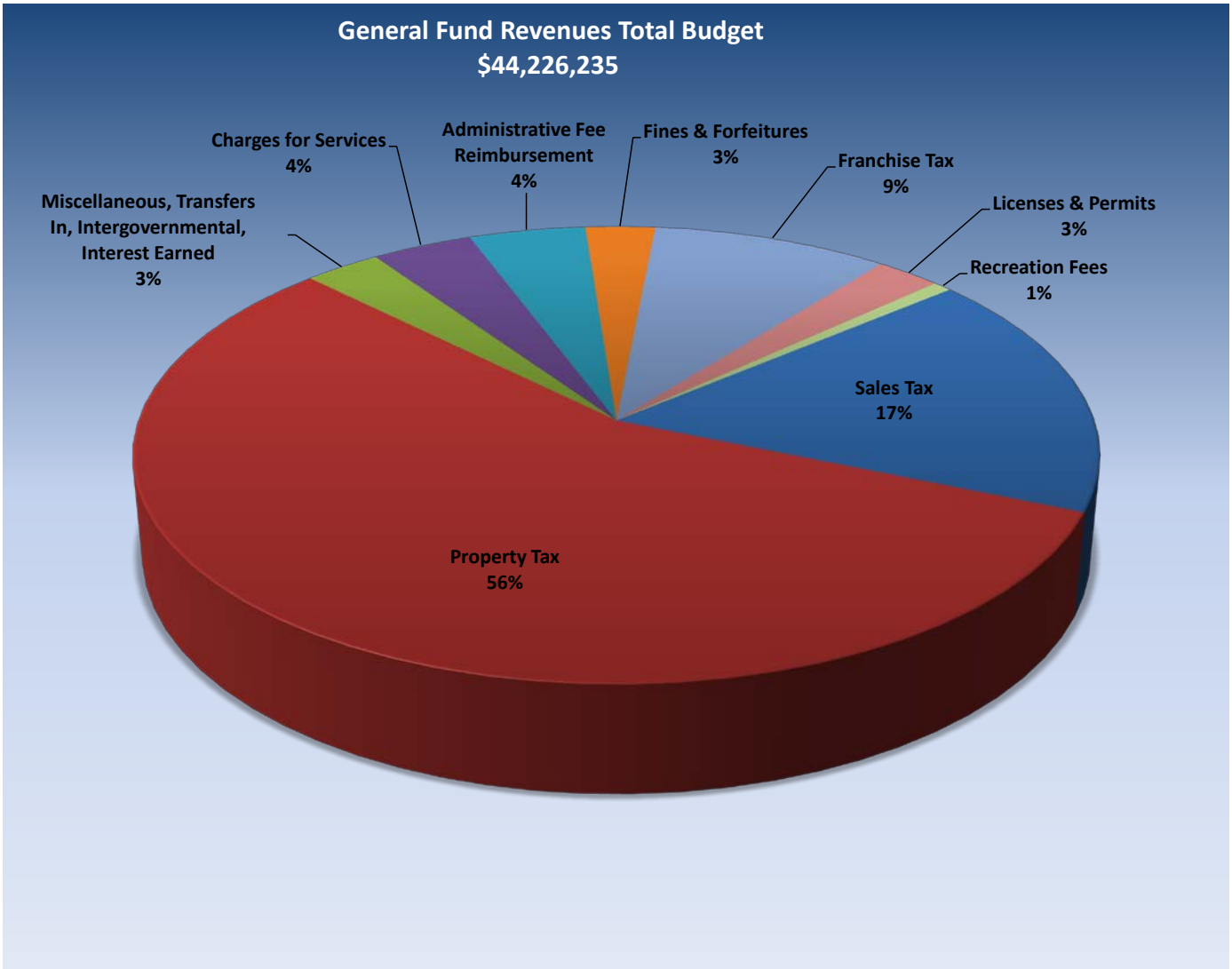


Fiscal Yr	General Fund	Debt Service	Total
2013	0.51990	0.23750	0.75740
2014	0.53030	0.22710	0.75740
2015	0.53030	0.22710	0.75740
2016	0.52490	0.22500	0.74990
2017	0.53490	0.21000	0.74490
2018	0.54000	0.19990	0.73990
2019	0.55000	0.171394	0.721394
2020	0.55016	0.151394	0.701554

The General Fund FY 2020 tax rate of 55.016 cents per $100 valuation for Maintenance and Operations will increase by .016 cents per $100 valuation when compared to the FY 2019 tax rate. The Debt Service Fund Proposed FY 2020 tax rate of 15.1394 cents per $100 valuation for principal and interest payments on bonded debt will decrease by 2.00 cents per $100 valuation as compared to the FY 2019 tax rate.



Fiscal Year		Sales Tax
2013	$	6,120,385
2014	$	6,584,117
2015	$	7,721,467
2016	$	7,434,323
2017	$	7,628,513
2018	$	8,293,142
2019 Actual	$	7,473,528
2020 Adopted	$	7,717,000


General Fund Revenues Total Budget
$44,226,235
Charges for Services
4%
Administrative Fee
Reimbursement
4%
Fines & Forfeitures
3%
Franchise Tax
9%
Licenses & Permits
3%
Recreation Fees
1%
Miscellaneous, Transfers
In, Intergovernmental,
Interest Earned
3%
Sales Tax
17%
Property Tax
56%

CITY OF DESOTO
GENERAL FUND
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REVENUES BY CATEGORY

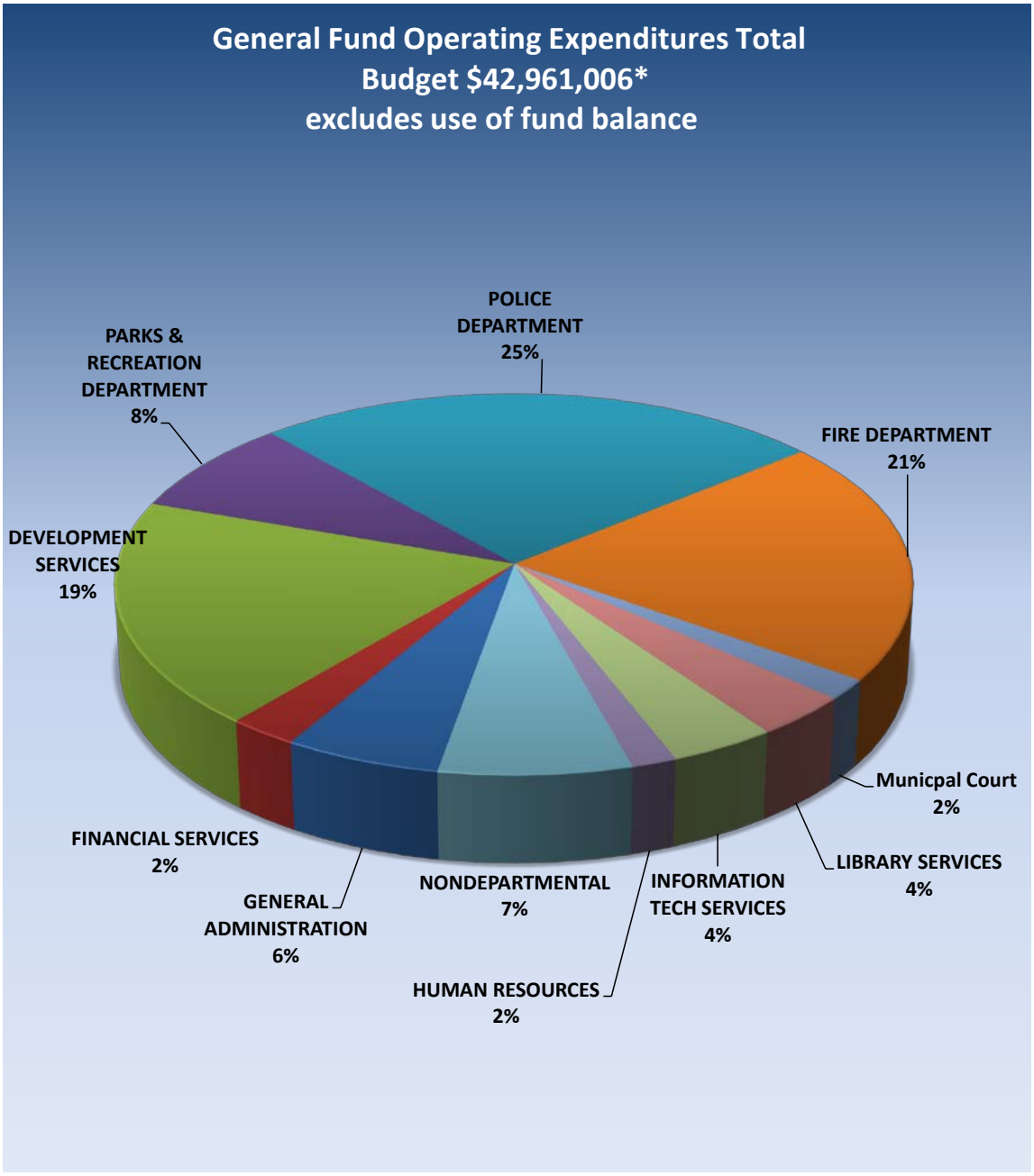
OBJ.	LINE ITEM REVENUES	Actual FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
42020	FRANCHISE-ELECTRIC UTILITIES	$1,620,560	$1,500,000	$1,550,000	$1,500,000	$1,500,000
42160	FRANCHISE-NATURAL GAS UTILITY	$619,855	$600,000	$610,000	$600,000	$600,000
42210	FRANCHISE-TELPHONE UTILITIES	$329,116	$250,000	$275,000	$250,000	$250,000
42310	FRANCHISE-CABLE TELEVISION	$619,881	$736,000	$736,000	$736,000	$736,000
42410	FRANCHISE-W & S UTILITIES(502)	$962,290	$962,290	$962,290	$962,290	$962,290
	FRANCHISE FEES	**$4,151,703**	**$4,048,290**	**$4,133,290**	**$4,048,290**	**$4,048,290**
41010	CURRENT TAXES	$20,268,839	$22,550,000	$22,550,000	$24,757,200	$25,704,000
41030	PROPERTY TAX CONTRA	($974,911)	($875,000)	($875,000)	($875,000)	($875,000)
41110	PAYMENT IN LIEU OF PROP. TAXES	$688,544	$688,544	$688,544	$688,544	$688,544
41210	DELINQUENT TAXES	$140,582	$140,000	$140,000	$140,000	$140,000
41310	PENALTIES & INTEREST	$80,042	$100,000	$100,000	$100,000	$100,000
	PROPERTY TAXES	**$20,203,096**	**$22,603,544**	**$22,603,544**	**$24,810,744**	**$25,757,544**
42610	SALES TAX	$6,746,069	$6,000,000	$6,000,000	$6,500,000	$6,500,000
42615	SALES TAX CONTRA	($1,825,962)	($1,825,000)	($1,825,000)	($1,825,000)	($1,825,000)
42620	MIXED DRINK TAX	$40,917	$41,000	$41,000	$42,000	$42,000
42650	SALES TAX FOR PROP TAX REDUCT.	$3,373,035	$2,950,000	$3,100,000	$3,000,000	$3,000,000
	SALES TAX	**$8,334,060**	**$7,166,000**	**$7,316,000**	**$7,717,000**	**$7,717,000**
43030	BUILDING PERMITS	$793,323	$942,000	$842,000	$725,000	$725,000
43075	DEVELOPMENT PERMIT FEES	$308,051	$155,000	$130,000	$100,000	$100,000
43150	BEVERAGE PERMITS & FEES	$6,145	$5,000	$5,000	$5,000	$5,000
43210	ALARM PERMITS REVENUE	$267,132	$250,000	$250,000	$265,000	$265,000
43215	CREDIT ACCESS BUSINESS REG	$300	$0	$0	$0	$0
43250	PRIVATE AMBULANCE PERMIT	$850	$0	$0	$0	$0
43255	ZONING & APPLICATION FEES	$18,319	$19,000	$20,000	$19,000	$20,000
43305	BOARDING FACILITY PERMIT	$1,550	$0	$0	$0	$0
	LICENSES & PERMITS	**$1,395,670**	**$1,371,000**	**$1,247,000**	**$1,114,000**	**$1,115,000**
49502	REIMB-ADMIN COST FROM 502 W/S	$1,269,164	$1,356,063	$1,356,063	$1,356,063	$1,356,063
49522	REIMB-ADMIN COST FROM 522 DRNG	$102,673	$109,703	$109,703	$102,673	$102,673
49552	REIMB-ADMIN COST FROM 552 SANI	$500,025	$534,235	$534,235	$534,235	$534,235
	ADMINISTRATIVE FEES	**$1,871,862**	**$2,000,001**	**$2,000,001**	**$1,992,971**	**$1,992,971**
44040	FINES & FEES MUNICIPAL COURT	$1,355,874	$1,200,000	$1,100,000	$1,100,000	$1,100,000
44250	COURT TAX RETAINAGE	$57,617	$55,000	$55,000	$55,000	$55,000
44510	VEHICLE STORAGE & IMP FEES	$30,720	$30,000	$30,000	$30,000	$30,000
44600	LIBRARY FINES	$6,253	$6,000	$6,000	$6,000	$6,000
	FINES & FORFEITURES	**$1,450,463**	**$1,291,000**	**$1,191,000**	**$1,191,000**	**$1,191,000**
40090	INTERGOVERNMENTAL REVENUE	$58,661	$206,182	$92,000	$103,000	$65,000
40800	INTERGOVERNMENTAL REIMBURSE	$85,185	$91,800	$91,800	$156,800	$91,800
40801	INTERGOV'T REIMBURSE-LIBRARY	$0	$3,750	$3,750	$3,750	$3,750
40802	INTERGOV'T REIMBURSE-COURT	$13,400	$0	$0	$26,000	$26,000
40805	FEMA REIMBURSEMENT	$23,553	$0	$6,521	$0	$0
40810	INTERGOVT-DESOTO ISD	$218,170	$135,000	$135,000	$405,000	$405,000
	INTERGOVERNMENTAL	**$398,970**	**$436,732**	**$329,071**	**$694,550**	**$591,550**

REVENUES BY CATEGORY

OBJ.	LINE ITEM REVENUES	Actual FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
46060	INTEREST REVENUE	$224,863	$105,300	$225,300	$201,000	$200,300
	INTEREST/FMV REVENUE	**$224,863**	**$105,300**	**$225,300**	**$201,000**	**$200,300**
45040	FIRE & AMBULANCE RUNS	$15,720	$20,000	$20,000	$20,000	$20,000
45042	AMBULANCE SERVICE CHARGE	$1,395,092	$1,315,000	$1,315,000	$1,400,000	$1,400,000
45045	FIRE PREVENTION INSPECTIONS	$14,752	$15,000	$15,000	$15,000	$15,000
45048	LIBRARY INTERNET PRINTING	$13,761	$15,000	$15,000	$15,000	$15,000
45050	MOWING REVENUE	$174,771	$215,000	$195,000	$195,000	$195,000
45052	HEALTH INSPECTIONS	$56,488	$50,000	$55,000	$50,000	$50,000
45065	DEDC ACCOUNTING SERVICES	$22,000	$21,000	$25,000	$32,000	$32,000
45095	NSF COLL. & SERVICE FEES	$25	$0	$0	$0	$0
	CHARGES FOR SERVICES	**$1,692,608**	**$1,651,000**	**$1,640,000**	**$1,727,000**	**$1,727,000**
45500	PAVILION RENTAL	$16,675	$10,000	$14,000	$14,000	$14,000
45501	LINEN SERVICE FEES	$9,485	$9,000	$9,000	$9,000	$9,000
45529	SPECIAL EVENTS REVENUE	$634	$0	$630	$630	$630
45545	POOL RENTALS	$5,905	$4,700	$5,900	$5,900	$5,900
45560	SWIM LESSONS	$29,113	$25,000	$29,000	$29,000	$29,000
45620	CONCESSION REVENUE	$60	$0	$0	$0	$0
45635	SWIM POOL DAILY ADMISSION	$49,649	$54,500	$54,500	$54,500	$54,500
45640	CIVIC CENTER REVENUES	$197,678	$150,000	$150,000	$190,000	$190,000
45662	GRIMES PARK FACILITY REVENUE	$0	$3,500	$0	$0	$0
45695	RECREATION PASSES	$12,438	$14,000	$14,000	$14,000	$14,000
	RECREATION FEES	**$323,076**	**$272,200**	**$277,030**	**$317,780**	**$317,030**
48150	DONATIONS/SPONSORSHIPS	$2,311	$2,000	$3,500	$2,000	$2,000
48280	CONTRIBUTIONS-USP	$12,792	$0	$0	$0	$0
49106	MISC REVENUE-INSURANCE REIMBUR	$288,626	$85,000	$85,000	$85,000	$85,000
49110	MISCELLANEOUS REVENUE	$81,595	$100,000	$100,000	$100,000	$100,000
49111	FINANCE ADMIN FEE-111 SWRCC	$27,000	$27,000	$27,000	$27,000	$27,000
49190	FILING FEE FOR CANDIDATES	$700	$200	$900	$200	$200
49192	OPEN RECORDS REVENUE	$11	$200	$200	$200	$0
49430	REVENUE FROM LEASE/RENT	$104,136	$105,000	$105,000	$110,000	$110,000
49670	AUCTION PROCEEDS	$46,300	$45,000	$55,000	$50,000	$50,000
	MISCELLANEOUS	**$574,965**	**$364,400**	**$376,600**	**$374,400**	**$374,200**
47226	TRANS FROM 226-COURT SECURITY	$11,200	$11,200	$11,200	$11,200	$11,200
47305	TRANS FROM 305-DEBT SERVICE	$26,300	$26,300	$26,300	$26,300	$26,300
	INTERFUND TRANSFERS	**$37,500**	**$37,500**	**$37,500**	**$37,500**	**$37,500**
	TOTAL REVENUES	**$40,658,835**	**$41,346,967**	**$41,376,336**	**$44,226,235**	**$45,069,385**



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General Fund Operating Expenditures Total
Budget $42,961,006*
excludes use of fund balance
POLICE DEPARTMENT 25%
FIRE DEPARTMENT 21%
Municpal Court 2%
LIBRARY SERVICES 4%
INFORMATION TECH SERVICES 4%
HUMAN RESOURCES 2%
NONDEPARTMENTAL 7%
GENERAL ADMINISTRATION 6%
FINANCIAL SERVICES 2%
DEVELOPMENT SERVICES 19%
PARKS & RECREATION DEPARTMENT 8%

CITY OF DESOTO

GENERAL FUND
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EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
GENERAL ADMINISTRATION					
COUNCIL/CITY SECRETARY	$271,553	$273,614	$246,654	$276,637	$264,521
RECORDS MANAGEMENT	$59,233	$60,780	$61,740	$81,452	$81,662
CITY MANAGER'S OFFICE	$779,289	$1,110,035	$1,110,035	$1,128,414	$1,078,631
COMM INITIATIVES	$242,078	$273,644	$273,654	$290,520	$283,704
ENVIRONMENTAL HEALTH	$172,456	$263,708	$235,363	$249,945	$253,574
ACTION CENTER	$194,656	$155,178	$150,442	$152,364	$153,475
PURCHASING	$0	$0	$0	$295,960	$298,454
TOTAL	**$1,719,266**	**$2,136,959**	**$2,077,888**	**$2,475,292**	**$2,414,021**
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	$963,797	$1,056,076	$1,040,876	$1,105,351	$1,115,611
PURCHASING	$219,276	$275,098	$275,098	$0	$0
TOTAL	**$1,183,073**	**$1,331,174**	**$1,315,974**	**$1,105,351**	**$1,115,611**
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	$563,096	$781,456	$721,806	$861,568	$896,286
BUILDING INSPECTIONS	$432,141	$479,669	$482,069	$507,978	$497,033
PLANNING & ZONING	$243,652	$331,111	$319,759	$334,171	$336,073
STREET MAINTENANCE	$2,235,333	$2,385,207	$2,377,707	$2,847,949	$3,062,281
EQUIPMENT SERVICES	$713,153	$817,511	$784,611	$852,587	$852,727
FACILITY MANAGEMENT SERVICES	$1,623,638	$3,208,482	$3,218,090	$2,859,064	$3,273,710
TOTAL	**$5,811,014**	**$8,003,436**	**$7,904,042**	**$8,263,317**	**$8,918,110**
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	$1,461,318	$1,707,841	$1,699,625	$1,804,478	$1,935,012
SENIOR CENTER	$255,114	$365,471	$368,171	$371,426	$348,002
RECREATION & CIVIC CENTER	$1,035,023	$1,073,015	$1,021,515	$1,048,296	$1,091,159
SEASONAL PROGRAMS	$51,310	$74,825	$74,825	$75,000	$75,000
AQUATICS	$127,871	$179,087	$179,087	$196,575	$196,575
TOTAL	**$2,930,635**	**$3,400,239**	**$3,343,223**	**$3,495,775**	**$3,645,748**
POLICE DEPARTMENT					
POLICE OPERATIONS	$8,050,346	$9,065,108	$8,925,108	$9,474,972	$10,068,219
ANIMAL CONTROL	$441,914	$422,938	$422,938	$556,812	$516,533
CODE ENFORCEMENT	$324,964	$390,390	$390,390	$549,936	$493,803
SCHOOL RESOURCE OFFICERS	$461,645	$530,206	$530,206	$391,390	$395,410
TOTAL	**$9,278,869**	**$10,408,642**	**$10,268,642**	**$10,973,110**	**$11,473,965**
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	$8,439,027	$8,826,259	$8,369,974	$8,928,985	$9,296,969
FIRE PREVENTION	$5,695	$10,294	$10,294	$10,294	$10,294
TOTAL	**$8,444,721**	**$8,836,553**	**$8,380,268**	**$8,939,279**	**$9,307,263**
MUNICIPAL COURT	**$585,151**	**$697,339**	**$681,499**	**$740,475**	**$745,738**
LIBRARY SERVICES	**$1,264,978**	**$1,431,529**	**$1,431,529**	**$1,540,553**	**$1,539,543**
INFORMATION TECHNOLOGY					
INFORMATION TECH SERVICES	$1,425,483	$1,459,144	$1,455,257	$1,535,605	$1,546,272
GIS GEOGRAPHIC INFO SYSTEM	$69,285	$138,868	$138,868	$144,076	$151,037
TOTAL	**$1,494,768**	**$1,598,012**	**$1,594,125**	**$1,679,681**	**$1,697,309**
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	$624,512	$627,480	$591,520	$632,778	$634,755
CIVIL SERVICE	$81,488	$67,200	$83,200	$79,976	$79,976
TOTAL	**$706,000**	**$694,680**	**$674,720**	**$712,754**	**$714,731**
NONDEPARTMENTAL	**$3,893,675**	**$3,091,378**	**$3,246,005**	**$3,035,420**	**$3,018,823**
OPERATING EXPENDITURES	**$37,312,151**	**$41,629,941**	**$40,917,915**	**$42,961,006**	**$44,590,861**
USE OF FUND BALANCE	**$2,973,062**	**$2,374,820**	**$2,374,820**	**$2,778,000**	**$1,265,500**
TOTAL EXPENDITURES	**$40,285,213**	**$44,004,762**	**$43,292,735**	**$45,739,006**	**$45,856,361**



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GENERAL ADMINISTRATION

GENERAL ADMINISTRATION INCLUDES THE FOLLOWING ACTIVITIES/PROGRAMS:

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



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CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**GENERAL ADMINISTRATION**	ALL
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SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$1,345,871	$1,590,444	$1,718,844	$1,888,690	$1,919,477
SUPPLIES	$35,105	$26,405	$24,039	$47,869	$42,429
SERVICES & PROFESSIONAL FEES	$293,290	$493,110	$335,005	$538,733	$452,115
TRANSFERS	$45,000	$27,000	$0	$0	$0
TOTAL	**$1,719,266**	**$2,136,959**	**$2,077,888**	**$2,475,292**	**$2,414,021**
PERSONNEL:					
Full Time	13	13	13	16	16

GENERAL ADMINISTRATION

CITY COUNCIL / CITY SECRETARY
Program 101-001-010

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

RECORDS MANAGEMENT
Program 101-001-011

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

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

The City of DeSoto is a Home Rule Municipality functioning as a Council-Mayor form of government. The latest Home Rule Charter was adopted on May 12, 2012. The City Council is composed of seven members: a Mayor, elected at large, and six councilmembers. Members of the City Council shall be elected by place. The City Council appoints the City Manager, the City Attorney, the Municipal Court Judge, City Secretary and all Boards and Commission members. The City Council sets policy and establishes all Ordinances. The City Secretary is responsible for recording, publishing, indexing, and maintaining City Council minutes, Ordinances, Resolutions and other legal documents of the City of DeSoto; administering elections; and providing support to the City Council and the City Manager's Office. In essence, the purpose of the department is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services.

GOALS AND OBJECTIVES

* It is the City Secretary's responsibility to attend all City Council Meetings, taking notes which document discussions & actions of the City Council. Prepare and submit meeting minutes during the next City Council Meeting for approval.
*Notifications of flag protocol are made to the staff and citizens through emails, city website and Facebook pages routinely and as necessary.
*Organizing City Council meetings by setting up physical materials used in the City Council Conference Room and the Council Chambers as well as ensuring any electronic devices are maintained and are in good working order (Granicus, Voting Machine, Laptop, IPad).
* The City Secretary obtains signatures for Ordinances and Resolutions on behalf of the Council. Once finalized both are published on the City website for viewing. Ordinances are published in the local newspaper.
* The City Secretary prepares proclamations and obtains all signatures then presents as necessary.
* It is the City Secretary's responsibility to administer elections on behalf of the City. Calling an election is done by Ordinance and requires the coordination of the Dallas County Elections officials to set up equipment and staff. All advertising and posting requirements, acceptance of candidate paperwork, ballot drawing, swearing in protocol, and other miscellaneous requirements of elected candidate prior to taking office are handled in the City Secretary's Office.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of published Council Meeting minutes	28	28	25	28
Number of Ordinances published	38	38	32	38
Number of Resolutions approved	18	28	26	25
Number of Proclamations prepared	31	18	23	18
Efficiency/Effectiveness Measures				
M&O budget per capita	$4.40	$5.10	$5.19	$5.27
M&O budget % of General Fund budget	0.61%	0.67%	0.65%	0.60%
Average turnaround time (in days) to publish Council Meeting minutes	9	18.85	15.525	15
Percentage of Ordinances processed within five days of adoption by City Council	100%	100%	100%	100%
Percentage of resolutions processed within five days of adoption by City Council	100%	100%	100%	100%
Number of Proclamations prepared within five days of request	31	18	23	18

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$105,516	$105,094	$105,094	$117,097	$114,981
SUPPLIES	$15,527	$10,400	$10,400	$12,900	$12,900
SERVICES & PROFESSIONAL FEES	$150,511	$131,160	$131,160	$146,640	$136,640
TOTAL	**$271,553**	**$246,654**	**$246,654**	**$276,637**	**264,521**
PERSONNEL:					
Full Time	1	1	1	1	1

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

* Process public information requests through the Go Request system.
* Purge of annual records with an annual records destruction according to the Texas State Library and Archives Commission.
* Publication of the City Agenda through the City website and Agenda Quick.
* Administer the Records Management Policy & Procedures in accordance with State Law. *Administer the collection of applicable

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of public information requests	469	385	618	350
Number of City Council Meeting agendas published	32	39	44	35
Number of Records Destruction Forms reviewed for Records Destruction / Shredding Event	13	13	40	10
Number of Council approved agenda item documents routed to staff	81	75	160	75
Efficiency/Effectiveness Measures				
M&O budget per capita	$1.05	$1.22	$1.38	$1.55
M&O budget % of General Fund budget	0.14%	0.16%	0.17%	0.18%
Percentage of public information requests completed within ten days	92%	88%	91%	88%
Percentage of City Council Meeting agendas posted within 72 hours	100%	100%	100%	100%
Average amount of documents (in pounds) purged from City files	4,000	3,500	5,500	3,000
Percentage of Council approved agenda item documents routed to staff within 2 days	100%	100%	100%	100%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$55,466	$57,306	$57,306	$74,965	$75,175
SUPPLIES	$241	$389	$389	$389	$389
SERVICES & PROFESSIONAL FEES	$3,526	$4,045	$4,045	$6,098	$6,098
TOTAL	**$59,233**	**$61,740**	**$61,740**	**$81,452**	**$81,662**
PERSONNEL:					
Full Time	1	1	1	1	1

GENERAL ADMINISTRATION

CITY MANAGER'S OFFICE
Program 101-001-012

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

COMMUNITY INITIATIVES
Program 101-001-013

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

ENVIRONMENTAL HEALTH
Program 101-001-014

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

ACTION CENTER
Program 101-001-015

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

PURCHASING
Program 101-001-016

- 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.

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-012	CITY MANAGER'S OFFICE

MISSION/PROGRAM DESCRIPTION

The City Manager is appointed by and reports to the City Council, and advises the City Council on present conditions and future City requirements. The City Manager is ultimately responsible for all services provided by the City. The City Manager's Office creates and presents the City budget, administers policies established by the City Council, appoints City employees, appoints members of the Civil Service Commission, and has administrative oversight of all City departments, programs, and projects.

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of City Council Business Plan Objectives	75	68	67	60
2. Number of PSAs and/or Videos Filmed	33	25	25	25
3. Number of City Lights Newsletters Produced	12	12	12	12
4. Number of CDBG Public Service Program (TAP) participants	N/A	N/A	N/A	54
5. Total Number of CDBG public meetings (e.g., Workshops, Public Hearings, Town Halls and Information Sessions	N/A	N/A	N/A	4
6. Total Number of Public Meetings Filmed and Broadcasted	47	43	62	45
7. Total Number of STAR Transit Buses:				
a. Demand Response Buses	N/A	N/A	N/A	2
b. Fixed Route 501 Buses	N/A	N/A	N/A	2
8. Number of positive new stories either published regionally or posted extensively on social media platforms	N/A	N/A	N/A	52
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$12.48	$16.01	$14.53	$21.50
M&O Budget Percentage of General Fund Budget	1.73%	2.14%	1.83%	2.47%
1. Percentage of Complete, In Progress, Ongoing, On Hold, or Omitted Objectives	86.0%	85.0%	87%	85%
2. Percentage of PSAs and/or Videos Broadcasted with Three Working Days	98%	99%	98%	97%
3. Average Timeframe (in Days) to Prepare Newlsetter for Production	12	12	12	10
4. Average number of CDBG public meeting attendees	N/A	N/A	N/A	20
5. Average Timeframe (in Days) to publish CDBG public meetings with local newspaper	N/A	N/A	N/A	10
6. Number of STAR Transit Rides:				
a. Demand Response Ridership	N/A	N/A	N/A	4,000
b. Fixed Route 501 Ridership	N/A	N/A	N/A	7,000
7. Average Timeframe (in weeks) to prepare and pitch positive new stories or social media posts	N/A	N/A	N/A	10
8. Percentage of Public Meetings Filmed and Broadcasted within Three Working Days	99%	99%	99%	99%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$695,647	$994,535	$994,535	$926,714	$961,631
SUPPLIES	$10,310	$11,000	$11,000	$16,000	$11,000
SERVICES & PROFESSIONAL FEES	$73,332	$104,500	$104,500	$185,700	$106,000
TOTAL	**$779,289**	**$1,110,035**	**$1,110,035**	**$1,128,414**	**$1,078,631**
PERSONNEL:					
Full Time	5	5	5	6	6

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-013	COMMUNITY INITIATIVES

MISSION/PROGRAM DESCRIPTION

Community Initiatives is responsible for maintaining and organizing community programs and activities which involve residents, civic organizations, HOA/neighborhood groups, churches, businesses and schools such as: Adopt-A-Street program, Civic Academy, HOA Involvement Workshop and recycling event. Other responsibilities include oversight of the sanitation contract for residential and commercial solid waste. Community Initiatives is liaison to over sixty (60) homeowners'/neighborhood groups.

GOALS AND OBJECTIVES

*Facilitate open communication and community participation with citizens and homeowners'/neighborhood organizations through email distributions and the Mayor's 360° Quarterly meetings.
* Communicate with residents and the solid waste contractor regarding concerns, complaints, and damages by utilizing a CRM system known as Go Request.
* Provide court order community service opportunities for DeSoto residents through the Adopt-A-Street program. This is a cooperative effort with Dallas County and the Volunteer Center of Dallas.
* Offer volunteer opportunities for residents, civic groups and businesses with quality programs such as the Adopt-A-Street program and the Civic Academy. The Adopt-A-Street program brings awareness to litter and recycling while keeping DeSoto a clean community. The Civic Academy provides citizens insight to their local government.
* Host an annual Adopt-A-Street banquet in cooperation with Keep DeSoto Beautiful to show appreciation to volunteers to their service.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of Mayor's Quarterly Meeting per year	4	4	4	4
Number of community service individuals	27	54	30	30
Number of HOA/neighborhood groups	63	64	64	64
Number of Adopt-A-Street volunteers (individuals, organizations, & civic groups)	43	45	43	40
Efficiency/Effectiveness Measures				
M&O budget per capita	$4.12	$4.54	$3.56	$5.54
M&O budget % of General Fund budget	0.57%	0.61%	0.45%	0.64%
Average number of attendees for Mayor's meetings	26	20	20	20
Number of community service hours	756	1014	800	800
Number of HOA Involvement Workshop attendees	44	41	40	40
Number of attendees for the Adopt-A-Street program	145	165	150	150

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$230,066	$259,554	$259,554	$276,180	$269,364
SUPPLIES	$279	$800	$1,150	$1,000	$1,000
SERVICES & PROFESSIONAL FEES	$11,732	$13,290	$12,950	$13,340	$13,340
TOTAL	**$242,078**	**$273,644**	**$273,654**	**$290,520**	**$283,704**

PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of retail food establishments	203	212	209	212
Number of mobile food establishments	N/A	N/A	11	11
Number of retail food establishments inspection made	N/A	N/A	N/A	400
Number of retail food establishments re-inspection made	N/A	N/A	N/A	15
Number of public and semi-public swimming pools	28	31	32	32
Number of public and semi-public pools inspection made	N/A	N/A	N/A	32
Number of public and semi-public pools reinspection made	N/A	N/A	N/A	10
Number of foster/boarding homes inspection made	N/A	N/A	85	85
Number of Environmental health related complaint investigation made	N/A	N/A	N/A	70
Number of health-related training courses and programs hosted/participated	25	14	20	5
Number of new retail food establishments	N/A	N/A	N/A	4
Efficiency/Effectiveness Measures				
M&O budget per capita	$2.90	$3.28	$3.52	$4.76
M&O budget % of General Fund budget	0.40%	0.43%	0.44%	0.55%
Percentage of food establishments inspection completed	N/A	N/A	N/A	100
Percentage of food establishments re-inspection completed	N/A	N/A	N/A	100
Percentage of public and semi-public pools inspection completed	N/A	N/A	N/A	100
Percentage of Public and semi-public pools re-inspection completed	N/A	N/A	N/A	100
Average respond time (days) for foster/boarding home inspection	N/A	N/A	N/A	2
Average respond time (days) for environmental health related complaint inspection	N/A	N/A	N/A	2
Average number of attendees per training courses and program hosted	N/A	N/A	N/A	15
Average time (days) to complete restaurant plan review	N/A	N/A	N/A	7

* FY20 will have less attendees for health related training due to the new health acreditation and attendees taking online training for certification

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$142,220	$185,213	$185,213	$187,490	$189,179
SUPPLIES	$7,760	$945	$800	$1,305	$1,245
SERVICES & PROFESSIONAL FEES	$22,476	$50,550	$49,350	$61,150	$63,150
TOTAL	**$172,456**	**$263,708**	**$235,363**	**$249,945**	**$253,574**
PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
GENERAL ADMINISTRATION	101-001-015	ACTION CENTER

MISSION/PROGRAM DESCRIPTION

The Action Center provides citizens with a hassle-free method of obtaining information via telephone, website, citizen email, or the Go Request system to request city services. The Action Center is also responsible for all mail duties such as distributing, postage, and notifying staff of package deliveries. The Action Center consists of two Customer Service Representatives.

GOALS AND OBJECTIVES

*The Action Center provides exceptional customer service to both citizens and staff through communication and feedback.
* Action Center staff is responsible for distributing mail and notifies all departments of mail or package deliveries via email each normal business day to secure packages.
*It is the Action Center's responsibility to address citizen concerns in a timely manner through email and follow-up with surveys sent to residents through the Go Request system.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of Action Center emails derived from City website	307	250	250	250
Number of Go Request entries made	2,674	5166	5,000	5,000
Number of Action Center calls	24,469	24,968	24,000	24,000
Efficiency/Effectiveness Measures				
M&O budget per capita	$3.34	$4.57	$2.99	$2.90
M&O budget % of General Fund budget	0.46%	0.60%	0.38%	0.33%
Percentage of Go Request surveys returned	28%	27%	27%	25%
Average hold time on calls	12 seconds	14 seconds	30 seconds	30 seconds
Average speed to answer calls	12 seconds	13 seconds	20 seconds	20 seconds
Percentage of answered calls	95%	94%	95%	95%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$116,957	$117,142	$117,142	$118,739	$119,850
SUPPLIES	$987	$300	$300	$675	$675
SERVICES & PROFESSIONAL FEES	$31,712	$37,736	$33,000	$32,950	$32,950
TOTAL	**$194,656**	**$155,178**	**$150,442**	**$152,364**	**$153,475**
PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PURCHASING AND CONTRACTING	101-001-016	PURCHASING

MISSION/PROGRAM DESCRIPTION

The Purchasing Activity develops policies, programs and procedures for the acquisition of goods and services in accordance with municipal and statuatory law. The Purchasing staff coordinates the purchase of like items between the various City departments in an effort to take advantage of volume pricing. This activity also prepares and tabulates bids; solicits and receives quotes; processes requisitions, purchase orders, and request for bids; and establishes annual contracts. The purchasing activities of other departments are monitored to assure compliance with State laws and City policies. The Purchasing manager oversees the various purchasing activities and establishes procedures to facilitate good purchasing practices and strives to achieve the most efficient disposal and sale of City wide surplus property.

GOALS AND OBJECTIVES

* Provide oversight of all City of DeSoto departmental purchases.

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

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

* Begin process to implement a contract management system.

* Continue to identify additional goods and services to be placed on annual agreements with the intent of obtaining lower prices through economies of scale.

PERFORMANCE MEASURES/SERVICE LEVELS

Quant. Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of formal solicitations processed	23	21	20	21
2. Number of purchase requisitions processed	430	468	463	460
3. Number of Interlocal Agreements	82	84	138	85
4. Number of Certified HUB Vendors	N/A	N/A	42	16
Efficiency/Effectiveness Measures				
M&O budget per capita	$3.87	$4.12	$4.65	$5.64
M&O Budget % of General Fund Budget	0.54%	0.54%	0.59%	0.65%
1. Avg. # responses received per formal solicitation	5	5	5	5
2. P-Card Training Class Per Fiscal Year	12	12	12	12
3. Tracking Renewal of Contracts		15	15	15

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	GENERAL ADMINISTRATION	PURCHASING
101	1	16

DETAILS

	LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Proposed FY 2020	Planning FY 2021
	EXPENDITURES					
51020	GROUP INSURANCE-EMPLOYER	$ -	$ -	$ -	$ 18,640	$ 18,641
51050	FICA EXP.-EMPLOYER	$ -	$ -	$ -	$ 10,859	$ 10,974
51080	WORKER'S COMPENSATION	$ -	$ -	$ -	$ 255	$ 258
51110	TMRS-EMPLOYER	$ -	$ -	$ -	$ 15,799	$ 15,967
51470	SALARIES	$ -	$ -	$ -	$ 140,872	$ 142,281
51590	CERTIFICATION PAY	$ -	$ -	$ -	$ 900	$ 900
51650	LONGEVITY PAY	$ -	$ -	$ -	$ 180	$ 276
	PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 187,505**	**$ 189,297**
53340	OFFICE SUPPLIES/EQUIPMENT	$ -	$ -	$ -	$ 2,300	$ 1,920
53540	COPIER SUPPLIES	$ -	$ -	$ -	$ 13,000	$ 13,000
53640	CLOTHING	$ -	$ -	$ -	$ 300	$ 300
	SUPPLIES	**$ -**	**$ -**	**$ -**	**$ 15,600**	**$ 15,220**
54320	COMPUTER SOFTWARE MAINT.	$ -	$ -	$ -	$ 2,000	$ 2,000
55120	ADVERTISING	$ -	$ -	$ -	$ 1,600	$ 1,800
55125	PRINTING & BINDING	$ -	$ -	$ -	$ 400	$ 450
55140	COPIER SERVICE	$ -	$ -	$ -	$ 58,000	$ 58,000
55230	MEMBERSHIPS & SUBSCRIPTIONS	$ -	$ -	$ -	$ 2,705	$ 2,787
55235	TRAINING AND TRAVEL EXPENSES	$ -	$ -	$ -	$ 10,900	$ 10,900
55415	OTHER CONTRACTUAL SERVICES	$ -	$ -	$ -	$ 15,250	$ 16,000
57170	MISCELLANEOUS EXPENDITURES	$ -	$ -	$ -	$ 2,000	$ 2,000
	SERVICES & PROFESSIONAL FEES	**$ -**	**$ -**	**$ -**	**$ 92,855**	**$ 93,937**
	ACTION CENTER	**$ -**	**$ -**	**$ -**	**$ 295,960**	**$ 298,454**

Highlights FY 2020:

Additional funding for ION Software

This Program was moved to Administration in FY20. See Finance Sections for Prior Year Balances.

FINANCIAL SERVICES

FINANCE ADMINISTRATION / ACCOUNTING
Program 101-002-010

- Provides accurate and timely financial data to City Management and City Council to facilitate the decision-making process;
- Establishes, monitors, and updates the City's fiscal policies to ensure they are both responsive in the current environment and fiscally responsible;
- Performs timely and thorough analyses on new pronouncements and legislation to identify applicability, implementation options and compliance;
- Manages the bond and debt-service requirements;
- Handles the collection for Emergency Medical Services (EMS);
- Handles accounting and payroll activities, such as planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with Generally Accepted Accounting Principles (GAAP); and
- Ensures compliance with applicable State and Federal statutes.

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$827,824	$919,934	$919,934	$792,856	$796,716
SUPPLIES	$23,839	$24,650	$24,650	$9,050	$9,050
SERVICES & PROFESSIONAL FEES	$331,410	$386,590	$371,390	$303,445	$309,845
TOTAL	**$1,183,073**	**$1,331,174**	**$1,315,974**	**$1,105,351**	**$1,115,611**
PERSONNEL:					
Full Time	10	10	10	8	8

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
FINANCIAL SERVICES	101-002-010	SUPPORT/TREASURY/CONTROLLER/BUDGET ACTIVITIES

MISSION/PROGRAM DESCRIPTION

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

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

GOALS AND OBJECTIVES

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

* Adhere to policies established by the Public Funds Investment Act, the City's adoped investment policy, and applicable bond covenants.

* Receive the Distinguished Comprehensive Annual Financial Reporting (CAFR) Award from the GFOA.

* Monitor market conditions and determine feasibility of potential debt refunding opportunities.

* Increase training of team members on existing and new software, governmental accounting, invoice payments, revenue management, and budgeting.

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

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

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Average investment portfolio balance	$70,203,451	$74,150,321	$85,217,727	$75,000,000
2. Average Daily Bank Balance (Collected)	$500,000	$500,000	$500,000	$500,000
3. Number of invoices and check requests processed	11,608	11,429	12,245	12,000
4. Number of Payroll payments processed	11,278	10,896	11,273	11,500
5. Total Property Tax Levy	$26,333,413	$26,778,848	$29,283,189	$32,973,522
Efficiency/Effectiveness Measures				
M&O budget per capita	$17.12	$18.36	$18.91	$21.06
M&O Budget % of General Fund Budget	2.37%	2.40%	2.38%	2.42%
1. Percentage of available funds invested	99.3%	99.3%	99.4%	98.0%
2. Average Portfolio yield	0.69%	1.42%	2.20%	1.50%
3. % of invoices paid within 30 days of receipt in Accounts Payable	97.7%	98%	98%	98%
4. Percentage of payroll payments that had to be adjusted or corrected	0.14%	0.12%	0.20%	<2.0%
5. Percentage of current Tax Levy Collected within FY	99.0%	98.95%	98.00%	98.00%
6. Interest earnings on all accounts	$478,637	$973,758	$1,800,034	$800,000
7. Weighted average maturity of portfolio (in days)	62	70	109	90
8. Favorable Audit Opinion Received	Unqualified	Unqualified	Unqualified	Unqualified
9. Annual Audit Findings of material weakness or significant deficiencies	N/A	N/A	N/A	N/A
10. Actual General Fund revenue as a percentage of budget	102%	100%	101%	99%
11. Number of days of expenditure in General Fund Balance	143	140	156	130
12. # of employees with professional certifications	2	2	1	2
13. Awarded Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Award	Yes	Yes	Yes	Yes
14. Awarded Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$693,059	$740,641	$740,641	$792,856	$796,716
SUPPLIES	$10,988	$9,050	$9,050	$9,050	$9,050
SERVICES & PROFESSIONAL FEES	$259,749	$306,385	$291,185	$303,445	$309,845
TOTAL	**$963,797**	**$1,056,076**	**$1,040,876**	**$1,105,351**	**$1,115,611**
PERSONNEL:					
Full Time	8	8	8	8	8

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	**Actuals FY 2018**	**Budget FY 2019**	**Projected FY 2019**	***Adopted FY 2020**	***Planning FY 2021**
PERSONNEL	$134,765	$179,293	$179,293	$0	$0
SUPPLIES	$12,851	$15,600	$15,600	$0	$0
SERVICES & PROFESSIONAL FEES	$71,661	$80,205	$80,205	$0	$0
TOTAL	**$219,276**	**$275,098**	**$275,098**	**$0**	**$0**

*Purchasing Division will be moved to General Administration Department for FY 2020

PERSONNEL:					
Full Time	2	2	2	0	0

DEVELOPMENT SERVICES

ADMINISTRATION OPERATIONS/ENGINEERING
Program 101-003-010

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

BUILDING INSPECTIONS
Program 101-003-011

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

PLANNING AND ZONING
Program 101-003-014

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

STREET MAINTENANCE
Program 101-003-020

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

EQUIPMENT SERVICES
Program 101-003-022

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

FACILITY MANAGEMENT SERVICES
Program 101-003-034

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$2,025,226	$2,436,371	$2,460,371	$2,689,713	$2,689,301
SUPPLIES	$426,844	$513,517	$491,064	$575,795	$545,660
SERVICES & PROFESSIONAL FEES	$815,855	$941,267	$920,718	$1,378,020	$1,418,260
CAPITAL OUTLAY	$0	$43,000	$0	$0	$0
TRANSFERS	$2,543,089	$4,069,281	$4,031,889	$3,619,789	$4,264,889
TOTAL	**$5,811,014**	**$8,003,436**	**$7,904,042**	**$8,263,317**	**$8,918,110**

PERSONNEL:					
Full Time	30	32	32	32	32
Part Time	1	2	2	2	2

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

* Review all commercial construction plans, subdivision plans, and building permit site plans for conformance to City design standards and requirements.

* Develop and implement the Capital Improvement Plan (CIP) through Council and citizen input.

* Publish a monthly newsletter to keep the citizens informed of the progress of various construction projects throughout the City.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of commercial construction plans reviewed	15	11	19	15
2. Number of subdivision plans reviewed	5	10	15	4
3. Number of building permit site plans reviewed	131	195	102	125
4. Number of CIP projects scheduled	10	9	26	5
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$12.38	$12.11	$11.51	$16.42
M&O Budget % of General Fund Budget	1.71%	1.62%	1.45%	1.88%
1. Average time (days) to complete commercial construction plan reviews	8	7	7	10
2. Average time (days) to complete subdivision plan reviews	7	8	6	10
3. Average time (days) to complete building permit site plan reviews	2	2	1.75	3
4. Percentage of total CIP projects implemented for the applicable year	100%	89%	100%	90%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$419,028	$542,606	$560,406	$642,883	$648,716
SUPPLIES	$3,862	$4,690	$6,490	$65,395	$35,060
SERVICES & PROFESSIONAL FEES	$113,906	$207,060	$127,810	$153,290	$212,510
TRANSFERS	$26,300	$27,100	$27,100	$0	$0
TOTAL	**$563,096**	**$781,456**	**$721,806**	**$861,568**	**$896,286**
PERSONNEL:					
Full Time	5	5	5	6	6

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
DEVELOPMENT SERVICES	101-003-011	BUILDING INSPECTIONS

MISSION/PROGRAM DESCRIPTION

Building Inspections reviews building construction plans and performs inspections to ensure compliance with building, electrical, plumbing, mechanical, fuel gas, energy and zoning code requirements for new and existing residential and commercial construction. Building Inspections reviews construction plans for signage and conducts inspections for compliance, issues moving and building demolition permits, investigates complaints and takes enforcement action on violations of the building construction codes, sign regulations, and zoning regulations. Building Inspections writes and prepares new ordinances for City Council consideration, reviews existing ordinances for suggested changes, and coordinates the issuance of Certificates of Occupancy for new and existing construction. Building Inspections reviews new editions of the International Code Council's building construction codes and makes recommendations to the City Council for adoption of the International Codes, along with local amendments.

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

* Perform quality control plan reviews for residential and commercial projects for new construction. Quality control plan reviews are performed to minimize human error during the manual plan review process of new residential and commercial construction projects.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of Residential Construction Plans Reviewed	175	181	189	190
Number of Commercial Plans Reviewed*	10	7	61	30
Number of Residential and Commercial Inspections Conducted	3,895	5,524	3,441	4000
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$9.90	$10.75	$8.18	$9.68
M&O Budget % of General Fund Budget	1.48%	1.49%	1.03%	1.11%
Average time to complete commercial plan reviews on new commercial projects submitted to the Building Inspections Division (days).	10	9.65	10	10
Average time to complete residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (days).	5	4.85	5	5

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$336,089	$422,165	$422,165	$460,948	$448,133
SUPPLIES	$11,898	$20,707	$19,404	$6,400	$6,600
SERVICES & PROFESSIONAL FEES	$84,154	$36,797	$40,500	$40,630	$42,300
TOTAL	**$432,141**	**$479,669**	**$482,069**	**$507,978**	**$497,033**
PERSONNEL:					
Full Time	5	5	5	5	5
Part Time	0	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
DEVELOPMENT SERVICES	101-003-014	PLANNING & ZONING

MISSION/PROGRAM DESCRIPTION

The Planning and Zoning Division manages land use development through the administration of the Zoning Ordinance, Subdivision Ordinance, and Development Ordinance. The Planning and Zoning Division guides future development in the community through the creation and implementation of the Comprehensive Plan and other development plans.

GOALS AND OBJECTIVES

*It is the Planning Department's responsibility to review Site Plans for compliance in accordance with the Zoning Ordinance before issuing a permit. It is a major goal of the Planning Department is to provide excellent customer service and to have our customers feel that we are part of their team.

*It is the Planning Department's responsibility to review Landscape Plans for compliance with the Zoning Ordinance before a building permit is issued. In an attempt to provide great customer service it is the desire of the Planning Department to provide timely review of Landscape Plans, in connection with Building Permits, for our customers.

* It is the Planning Department's responsibility to ensure compliance with the Zoning Ordinance through a review of Certificate of Occupancy submittals.

*It is the Planning Department's responsibility to review Site Plans, Landscape Plans and Elevations in connection with PD's for compliance with the Zoning Ordinance.

*It is the Planning Department's responsibility to review plats for compliance with the Subdivision Ordinance and the Zoning Ordinance, as well as coordinating these reviews with other city departments, prior to being presented to the Planning and Zoning Commission and/or Council.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of Zoning Requests Received	18	21	14	20
Number of Plat Applications Received	24	18	26	15
Number of Site Plans Received	11	12	9	8
Number of Landscape Plans Received	10	12	9	8
Number of Certificates of Occupancy Reviewed	134	130	121	140
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$4.35	$4.60	$4.38	$6.37
M&O % of General Fund Budget	0.60%	0.61%	0.55%	0.73%
Average Time (Days) to Process and Review Zoning Requests	8	6	7	10
Average Time (Days) to Process and Review Plat Applications	8	7	7	10
Average Time (Days) to Process and Review Site Plans	8	6	5	10
Average Time (Days) to Process and Review Landscape Plans	8	7	5	10
Average Time (Days) to Process and Review Certificates of Occupancy	1.04	1	1.935	2

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$187,709	$272,266	$272,266	$279,601	$282,153
SUPPLIES	$2,632	$4,870	$4,120	$3,950	$3,950
SERVICES & PROFESSIONAL FEES	$53,311	$53,975	$43,373	$50,620	$49,970
TOTAL	**$243,652**	**$331,111**	**$319,759**	**$334,171**	**$336,073**
PERSONNEL:					
Full Time	2	3	3	3	3

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

Equipment Services is responsible for the maintenance and repair of City-owned vehicles and equipment. An "A" type service requires 45 minutes and includes Oil, filters, visual checks. A "B" type service includes a 1.5 hours maintenance along with oil, filters, brakes & visual checks. A "C" type service includes 3 hours of maintenance along with oil, filters, brakes, transmission service and visual checks. This function is performed by scheduling and conducting routine preventive maintenance and repairs on City vehicles and equipment. Other responsibilities include maintaining the Fueling Station (utilized by City and DeSoto Independent School District staff), developing specifications for vehicles and equipment based upon departmental needs, providing guidelines and recommendations on the Vehicle Replacement Fund, and coordinating vehicle and equipment auctions.

GOALS AND OBJECTIVES

* Provide safe and accessible driving surfaces.
* Maintain adequately-functioning traffic signal lights .
* Provide safe and accessible driving surfaces.
* Sweep all city streets to remove dirt and potentially damaging debris from roadways.
* Address work order request by performing a site examination, prioritizing requests based upon level of importance, and fulfilling the requests.
* Provide safe and reliable operational equipment to City staff, through routine inspections and performing and/or coordinating repairs.
* Administer the Vehicle Replacement Program.
* Maintain a warehouse with parts needed to complete vehicle/equipment repairs.
* Maintain and monitor the fuel Monitoring System.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of Street Department related work orders	545	477	586	545
2. Number of curbed miles swept per month	374	377	380	374
3. Total miles of asphalt streets	80.62	80.62	80.62	80.62
4. Number of vehicle auctions per year	4	2	3	2
5. Number of vehicles being replaced in City Fleet	22	21	21	21
6. Scheduled signal preventative maintenance performed	N/A	N/A	N/A	36
7. Scheduled flasher preventative maintenance performed	N/A	N/A	N/A	58
8. Priority drainage locations monitored once per quarter	N/A	N/A	N/A	30
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$45.56	$42.27	$44.35	$54.26
M&O % of General Fund Budget	6.31%	5.53%	5.58%	6.23%
1. Percentage of Street Department related work orders addressed within 10 days	85%	96%	95%	85%
2. Average time (days) to sweep City Streets, per quadrant	2	2	2	2
3. Total percentage of lane miles of A & B asphalt streets crack sealed	100%	100%	100%	100%
4. Percentage of scheduled signal PM's performed	N/A	N/A	N/A	80%
5. Percentage of scheduled school flasher PM's performed	N/A	N/A	N/A	80%
6. Percentage of drainage locations monitored/per quarter	N/A	N/A	N/A	90%
7. Percentage of scheduled fleet equipment and vehicles replaced	N/A	N/A	N/A	90%
8. Revenue from vehicle/equipment auctions	$54,248	46,299	$74,445	$35,000

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$472,294	$539,388	$545,588	$576,630	$580,062
SUPPLIES	$86,276	$130,250	$120,150	$136,050	$136,050
SERVICES & PROFESSIONAL FEES	$159,673	$128,480	$167,880	$550,480	$530,480
CAPITAL OUTLAY	$0	$43,000	$0	$0	$0
TRANSFERS	$1,517,089	$1,544,089	$1,544,089	$1,584,789	$1,815,689
TOTAL	**$2,235,333**	**$2,385,207**	**$2,377,707**	**$2,847,949**	**$3,062,281**
PERSONNEL:					
Full Time	8	8	8	8	8

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$224,344	$273,611	$273,611	$297,687	$297,827
SUPPLIES	$291,962	$328,600	$306,500	$329,600	$329,600
SERVICES & PROFESSIONAL FEES	$196,848	$215,300	$204,500	$225,300	$225,300
TOTAL	**$713,153**	**$817,511**	**$784,611**	**$852,587**	**$852,727**
PERSONNEL:					
Full Time	3	4	4	4	4

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

Custodial Services is responsible for providing cleaning services in City facilities, to ensure employees, patrons and visitors have a clean, functional and comfortable environment. Custodial Services is also responsible for promoting recycling and the collection of all recyclables items throughout every City department. The Custodial Services team consists of six full time employees and one part time employee. Full time staff is responsible for custodial services at the Recreation Center, Civic Center, Corner Theatre, Library and City Hall, which accounts for approximately 141,000 square feet. The Custodial Services team is also responsible for cleaning services at the DeSoto Police Station, an approximately 22,500 sq. ft. facility. This area is cleaned by one full time employee. Custodial services consist of vacuuming, mopping, scrubbing/buffing floors, restroom cleaning, trash collection, dusting, glass cleaning, duct cleaning, waxing floors, stripping floors, shampooing carpet and the collection of recycled materials. The Service Center, Senior Center, Southwest Regional Communications Center and the Pump Station facilities total approximately 37,300 sq. ft. and those facilities are all cleaned by a third party contractor, that is managed by the Facilities Manager. Facilities Maintenance maintains all City buildings or structures in 3 categories: Facilities Maintenance, Custodial and Energy Management. Facilities Maintenance is outsourced through a third party contractor, Triad Commercial Services, who manage repairs and preventative maintenance, through an automated online work order system. Custodial Services which consist of full and part time staff, along with a third party contractor, clean all of the municipal buildings. Energy Management ensures that the municipal buildings are utilizing the latest green technology efforts, to operate as efficient as possible and reduce the utilitities (electricity, gas and water) costs whenever possible.

GOALS AND OBJECTIVES

* Keep all City facilities clean and functional during operational hours by dusting and vacuuming, cleaning glass, monitoring and cleaning restrooms periodically throughout the day, restocking paper products in restrooms, detail cleaning carpet and hard surface floors routinely, and collecting trash and recycled material.
* Make repairs and maintain HVAC equipment through an aggressive preventive maintenance program.
* Monitor and manage allocated budgetary funds for Facility Maintenance, Cleaning Services and Utilities.
* Maintain the cleanliness of all municipal buildings to ensure they are environmentally clean and welcoming to the citizens, staff, administrators and visitors.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of facility mainetenance work orders completed/yr	1146	928	942	1000
Number of times that recreation center restroom showers are steam cleaned per year (once per quarter)	N/A	N/A	N/A	4
Number of times that hard floors are machine cleaned per year at Recreation Center and Civic Center (1 hour/cleaning)	N/A	79	128	240
Number of times that public restrooms are cleaned 6X/day at Civic Center, Library and Recreation Center	N/A	N/A	N/A	361
Efficiency/Effectiveness Measures				
M&O budget per capita	$31.21	$31.78	$58.15	$54.47
M&O budget % of General Fund budget	4.32%	4.24%	7.32%	6.25%
Average cost per work order completed (Triad only)	$131.25	$155.00	$178.56	$150.00
Average time (days) to complete work orders	1.55 days	2 days	2.62 days	2 days
Average time (hours) steam cleaning recreation center shower (4 hours/shower)	N/A	N/A	N/A	32
Time (hours) machine cleaning hard floors at Recreation Center and Civic Center (90% of 240 is the target)	N/A	26	163	216
Time (days) public restrooms are cleaned 6X/day at Civic Center, Library and Recreation Center (90% of 361)	N/A	N/A	N/A	325

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$385,761	$386,335	$386,335	$431,964	$432,410
SUPPLIES	$30,215	$24,400	$34,400	$34,400	$34,400
SERVICES & PROFESSIONAL FEES	$207,963	$299,655	$336,655	$357,700	$357,700
TRANSFERS	$999,700	$2,498,092	$2,460,700	$2,035,000	$2,449,200
TOTAL	**$1,623,638**	**$3,208,482**	**$3,218,090**	**$2,859,064**	**$3,273,710**
PERSONNEL:					
Full Time	7	6	6	6	6
Part Time	1	1	1	1	1

PARKS & RECREATION

MAINTENANCE
Program 101-005-020

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

SENIOR CENTER
Program 101-005-022

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

RECREATION & CIVIC CENTER
Program 101-005-032

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

SEASONAL PROGRAMS
Program 101-005-040

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

AQUATICS
Program 101-005-045

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$1,738,008	$2,004,544	$1,964,544	$2,112,781	$2,116,804
SUPPLIES	$68,949	$61,558	$63,448	$74,580	$74,580
SERVICES & PROFESSIONAL FEES	$578,025	$695,599	$675,664	$717,414	$753,864
CAPITAL OUTLAY	$131,453	$1,238	$2,267	$0	$0
TRANSFERS	$414,200	$637,300	$637,300	$591,000	$700,500
TOTAL	**$2,930,635**	**$3,400,239**	**$3,343,223**	**$3,495,775**	**$3,645,748**
PERSONNEL:					
Full Time	20.5*	20.5*	20.5*	20.5*	20.5*
Part Time	22	22	22	23	23
Seasonal	31	31	31	31	31

*Recreation Specialist is funded between the General Fund and Recreation Revolving Fund (227)

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

*Manage the appearance and functionality of all parks, trails, and athletic complexes throughout the City by frequent and consistent mowing cycles, quarterly chemical applications and fertilization, daily trash removal and restroom cleanup, and routine safety inspections.

* Maintain the City's clean appearance through litter control in City rights-of-way by monitoring and picking up trash daily, responding timely to illegal dumping complaints, and removing debris.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of miles of right of way, medians, and streets required for maintenance	50	50	50	50
Number of Park and Trail Inspections Completed	376	408	408	408
Number of pesticides, herbicides, and fertilizer applications to athletic fields (Annual)	19	20	5	5
Number of herbicide applications to sidewalk (33 miles) cracks for weed control (Annual)	9	4	3	3
Number of completed customer satisfaction surveys	86	218	115	115
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$30.03	$27.81	$30.74	$34.38
M&O % of General Fund Budget	4.16%	3.64%	3.87%	3.95%
Average mileage of litter collection (daily)	12	12	12	12
Average time (days) per park or trail correction	5	4	4	4
Average time (hrs. per qtr. per FTE) spent applying pesticides, herbicides and fertilizer to athletic fields	8	17	8	8
Average time (hrs. per qtr. per 2 FTE) spent applying herbicides to sidewalks	18.0	18	18	18
Citizens satisfaction with the appearance of parks and medians.	136	136	205	115

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$623,662	$725,841	$725,841	$779,978	$774,812
SUPPLIES	$23,787	$22,610	$24,985	$33,500	$33,500
SERVICES & PROFESSIONAL FEES	$433,725	$522,990	$512,399	$580,500	$580,500
CAPITAL OUTLAY	$29,944	$0	$0	$0	$0
TRANSFERS	$350,200	$436,400	$436,400	$410,500	$546,200
TOTAL	**$1,461,318**	**$1,707,841**	**$1,699,625**	**$1,804,478**	**$1,935,012**
PERSONNEL:					
Full Time	11	11	11	11	11
Seasonal	3	3	3	3	3

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of customer satisfaction surveys completed annually	117	135	120	120
Number of Senior Center memberships	1,407	1,738	1650	1,650
Physically active programs offered annually	15	12	12	12
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$4.41	$4.83	$6.82	$7.08
M&O % of General Fund Budget	0.61%	0.63%	0.86%	0.81%
Customer satisfaction with Senior Center	95%	96%	95%	95%
Average number of Center members attending monthly	602	686	600	600
Number of participants in physically active programs annually	193	946	600	600

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$226,586	$250,961	$250,961	$275,216	$278,042
SUPPLIES	$10,989	$1,700	$1,700	$2,000	$2,000
SERVICES & PROFESSIONAL FEES	$17,539	$5,910	$8,610	$7,710	$7,660
TRANSFERS	$0	$106,900	$106,900	$86,500	$60,300
TOTAL	**$255,114**	**$365,471**	**$368,171**	**$371,426**	**$348,002**
PERSONNEL:					
Full Time	2	2	2	2	2
Part Time	7	7	7	8	8

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

*Measure and create an action plan to increase customer satisfaction with programs that are offered. Program effectiveness will be measured through electronic and paper surveys.

*The Parks and Recreation Department will provide programs to include underserved populations. An increase in the number of teen participants will be used as a benchmark for program success.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of teen participant programs	22	25	22	22
Number of customer satisfaction surveys completed	317	348	355	355
Number of tournaments	26	22	22	22
Number of Revolving Fund revenue programs/services	12	12	12	12
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$18.07	$19.53	$20.01	$19.97
M&O % of General Fund Budget	2.50%	2.55%	2.52%	2.29%
Average cost of teen participants	$205.00	$210.00	$210	$210
Customer satisfaction with activities offered	88%	89%	88%	88%
Tournament economic impact	7,524,562	4,085,378	$4,000,000.00	4,000,000
Recreation Revolving Fund cost recovery ratio	99%	93%	93%	93%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$788,713	$888,532	$848,532	$900,314	$906,677
SUPPLIES	$24,731	$25,368	$25,183	$27,500	$27,500
SERVICES & PROFESSIONAL FEES	$77,070	$114,877	$102,533	$77,482	$113,982
TRANSFERS TO OTHER FUNDS	$43,000	$43,000	$43,000	$43,000	$43,000
TOTAL	**$1,035,023**	**$1,073,015**	**$1,021,515**	**$1,048,296**	**$1,091,159**
PERSONNEL:					
Full Time	7.5	7.5	7.5	7.5	7.5
Part Time	22	22	22	23	23

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$13,286	$28,705	$28,705	$29,280	$29,280
SUPPLIES	$255	$1,580	$1,580	$1,580	$1,580
SERVICES & PROFESSIONAL FEES	$37,769	$44,540	$44,540	$44,140	$44,140
TOTAL	**$51,310**	**$74,825**	**$74,825**	**$75,000**	**$75,000**
PERSONNEL:					
Seasonal	6	6	6	6	6

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PARKS AND RECREATION	101-005-045	AQUATICS

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Annual pool budget	159,387	132,141	$179,087	$179,087
Number of customer satisfaction surveys completed	127	156	160	160
Number of water chemical testing	129	176	180	180
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$3.04	$2.44	$3.17	$3.75
M&O % of General Fund Budget	0.42%	0.32%	0.40%	0.43%
Swimming General Fund Cost Recovery	56%	53%	55%	55%
Percentage of Customer Satisfaction	93%	96%	96%	96%
Percentage of adequate chemical levels	94%	96%	96%	96%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$85,761	$110,505	$110,505	$127,993	$127,993
SUPPLIES	$9,188	$10,300	$10,000	$10,000	$10,000
SERVICES & PROFESSIONAL FEES	$11,922	$7,282	$7,582	$7,582	$7,582
TRANSFERS	$21,000	$51,000	$51,000	$51,000	$51,000
TOTAL	**$127,871**	**$179,087**	**$179,087**	**$196,575**	**$196,575**
PERSONNEL:					
Seasonal	31	31	31	31	31

POLICE DEPARTMENT

POLICE OPERATIONS
Program 101-006-010

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

ANIMAL CONTROL
Program 101-006-013

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

CODE ENFORCEMENT
Program 101-006-017

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

SCHOOL RESOURCE OFFICERS
Program 101-006-018

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$8,174,434	$9,292,726	$9,152,726	$9,932,743	$10,025,078
SUPPLIES	$92,282	$118,744	$118,744	$118,098	$114,518
SERVICES & PROFESSIONAL FEES	$413,564	$422,882	$422,882	$527,279	$527,279
TRANSFERS	$552,604	$527,377	$527,377	$348,077	$760,177
DEBT SERVICE	$45,984	$46,913	$46,913	$46,913	$46,913
TOTAL	**$9,278,869**	**$10,408,642**	**$10,268,642**	**$10,973,110**	**$11,473,965**
PERSONNEL:					
Full Time	92	91	91	96	96
Part Time	14	14	14	15	15

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

The Police Administration has a mission to enhance the quality of life in the community by providing high quality police services through professionalism, innovation, and partnerships. Police Administration is responsible for the general supervision of police operations. Tasks include supervision of all planning activities; development of long range planning capabilities; analysis of all department subsystems, policies and procedures; analysis of crime and accident patterns, service needs and personnel development; liaison with police departments in contiguous areas to coordinate regional planning; development of fiscal planning capabilities; analysis of demographic characteristics of community in order to provide future service needs; periodic review of department policies and procedures. Police Administration is also responsible for working with other city departments and the community to foster a positive image and perception of the City of DeSoto.

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of calls for service	33,185	32,845	34,891	32,500
Number of offenses assigned to investigators	2,183	2253	1976	2,000
Number of personnel assigned cases	12	13	10	11
Number of traffic contact	9,492	11664	9,678	10,000
Efficiency/Effectiveness Measures				
M&O budget per capita	$159.03	$153.28	$169.98	$180.52
M&O Budget % of General Fund Budget	22.02%	20.05%	21.40%	20.72%
Average travel time (in minutes) for calls for service	7.90	6.61	7.79	3.50
Average case clearance percentage	64%	70%	56%	60%
Average number of cases cleared	1,412	1,567	1402	1,450
Average time per traffic stop	15:12	12:36	13:03	13:00

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$7,331,657	$8,297,338	$8,157,338	$8,918,414	$9,002,161
SUPPLIES	$85,993	$103,030	$103,030	$106,318	$106,318
SERVICES & PROFESSIONAL FEES	$190,792	$183,863	$183,863	$199,563	$199,563
TRANSFERS	$441,904	$480,877	$480,877	$250,677	$760,177
TOTAL	**$8,050,346**	**$9,065,108**	**$8,925,108**	**$9,474,972**	**$10,068,219**
PERSONNEL:					
Full Time	84	82	82	87	87
Part Time	12	12	12	13	13

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of loose/stray animal complaints	2,796	3,000	2,802	2,885
Number of animal control calls	5,680	5,991	5,064	5,600
Number of animals transported to Tri-City Animal Shelter	1,904	1,805	1,293	1,900
Efficiency/Effectiveness Measures				
M&O budget per capita	$7.48	$8.42	$7.87	$10.61
M&O Budget % of General Fund Budget	1.04%	1.10%	0.99%	1.22%
Number of loose/stray animals transported to shelter	819	818	708	900
Average turn-around time (in days) to resolve the animal control call	0.36	0.30	0.431	1
Average response time to Animal Control calls	4:29	4:29	9.815	8 min
Number of animals adopted by/returned to DeSoto residents.	515	426	393	450

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$139,017	$144,933	$144,933	$149,710	$150,831
SUPPLIES	$2,710	$3,600	$4,100	$3,600	$3,600
SERVICES & PROFESSIONAL FEES	$215,203	$227,492	$226,992	$315,189	$315,189
TRANSFERS	$39,000	$0	$0	$41,400	$0
DEBT SERVICE	$45,984	$46,913	$46,913	$46,913	$46,913
TOTAL	**$441,914**	**$422,938**	**$422,938**	**$556,812**	**$516,533**
PERSONNEL:					
Full Time	2	2	2	2	2
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of complaints reported	9207	10985	8540	10,000
Number of liens prepared for filing to include Invoice Payoffs mailed to property owner	764	7698	718	700
Number of High Grass and Weeds inspections by Code Enforcement Officers	3,083	2,761	3,137	3,000
Efficiency/Effectiveness Measures				
M&O budget per capita	$5.16	$6.19	$6.44	$10.48
M&O Budget % of General Fund Budget	0.71%	0.81%	0.81%	1.20%
Percentage of complaints assigned within 24 hours	99.0%	99.3%	99.0%	100.0%
Average 7 day turnaround time to process contractor invoices and send Invoice Payoff for completed work orders	100%	97%	97%	100%
3. Average 20 day turnaround time to reach compliance standards for high grass and weeds	13.8	12.25	12	12

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$289,156	$369,699	$369,699	$476,179	$479,626
SUPPLIES	$3,580	$11,114	$11,114	$7,680	$4,100
SERVICES & PROFESSIONAL FEES	$5,629	$9,577	$9,577	$10,077	$10,077
TRANSFERS	$26,600	$0	$0	$56,000	$0
TOTAL	**$324,964**	**$390,390**	**$390,390**	**$549,936**	**$493,803**
PERSONNEL:					
Full Time	4	5	5	6	6
Part Time	1	1	1	1	1

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$414,604	$480,756	$480,756	$388,440	$392,460
SUPPLIES	$0	$500	$500	$500	$500
SERVICES & PROFESSIONAL FEES	$1,941	$2,450	$2,450	$2,450	$2,450
TOTAL	**$461,645**	**$530,206**	**$530,206**	**$391,390**	**$395,410**
PERSONNEL:					
Full Time	4	4	4	3	3



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FIRE DEPARTMENT

FIRE / EMS OPERATIONS
Program 101-007-010

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

FIRE PREVENTION
Program 101-007-013

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$7,111,936	$7,114,796	$7,114,796	$7,651,875	$7,769,409
SUPPLIES	$196,339	$170,674	$170,674	$170,674	$170,674
SERVICES & PROFESSIONAL FEES	$349,369	$387,369	$387,369	$406,919	$384,669
CAPITAL OUTLAY	$23,934	$0	$0	$105,323	$105,323
TRANSFERS	$763,144	$707,429	$707,429	$604,488	$877,188
TOTAL	**$8,444,721**	**$8,380,268**	**$8,380,268**	**$8,939,279**	**$9,307,263**
PERSONNEL:					
Full Time	70	70	70	70	70

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
FIRE DEPARTMENT	101-007-010	FIRE ADMINISTRATION

MISSION/PROGRAM DESCRIPTION

As the protector of our citizens, DeSoto Fire Rescue delivers professional and caring emergency services in a safe and consistent manner. This is accomplished by a dedicated and highly trained workforce that is properly equipped, staffed, and prepared to meet the mission. Fire Administration will provide the vision, leadership, and stewardship to maximize resources and internal/external customer service delivery.

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of calls for service-combined	8,685	9,064	9,494	9,100
2. Number of emergency fire calls for service-DeSoto	979	971	798	780
3. Number of medical emergency calls for service-DeSoto	5,720	5,758	6,552	6,300
4. Number of active fire hydrants to be serviced	2,193	2,185	2,142	2,185
5. Number of annual company standard performance drills	10	10	10	10
Efficiency/Effectiveness Measures				
M&O budget per capita	$156.36	$160.66	$164.64	$170.12
M&O Budget % of General Fund Budget	21.7%	21.0%	20.7%	19.5%
1. Turnout Time-95 seconds 90% of the time Fire/EMS combined (per CPSE Standard)	94.3%	93.5%	95.6%	90.0%
2. DTA time-402 seconds 90% of the time Fire Response	4:40	4:42	4:45	90%
3. DTA Time-392 seconds 90% of the time Medical response	4:18	4:25	4:30	90%
4. Percentage of active fire hydrants serviced during the year	100.0%	100.0%	98.0%	100%
5. Percentage of 1st time pass of company standard performance drill	96.0%	98.5%	100.0%	100%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$7,111,936	$7,114,796	$7,114,796	$7,651,875	$7,769,409
SUPPLIES	$193,886	$165,240	$165,240	$165,240	$165,240
SERVICES & PROFESSIONAL FEES	$346,127	$382,509	$382,509	$402,059	$379,809
CAPITAL OUTLAY	$23,934	$0	$0	$105,323	$105,323
TRANSFERS	$763,144	$707,429	$707,429	$604,488	$877,188
TOTAL	**$8,439,027**	**$8,369,974**	**$8,369,974**	**$8,928,985**	**$9,296,969**
PERSONNEL:					
Full Time	70	70	70	70	70

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
FIRE DEPARTMENT	101-007-013	FIRE PREVENTION

MISSION/PROGRAM DESCRIPTION

The Fire Prevention Division has a key role in improving the safety and quality of life of the citizens served. Fire Prevention personnel are responsible for a wide variety of enforcement, inspection, mitigation of hazards, investigation, and public education efforts to minimize property damage or loss due to fire and other emergencies. Fire Prevention coordinates activities with other DeSoto departments, private companies and governmental agencies to ensure fire and life safety issures are addressed in new construction and building remodels. The Fire Marshal is liasion for requests and information regarding code issues, assists in emergency management, storm watch, and Emergency Operations Center, as well as serves as Fire Department Public Information Officer.

GOALS AND OBJECTIVES

* Conducting routine inspections on all commercial occupancies in DeSoto- enforcement of adopted fire codes and ordinances.
* Educating citizens on fire and life safety.
* Conducting fire investigations.
* Conducting building plan reviews for fire safety compliance (existing and new construction)

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of commercial occupancies	1,343	1358	1,352	1,352
Number of commercial inspections made	828	904	866	866
Number of comercial re-inspects made	458	526	492	492
Number of fire investigations	22	23	20	20
Number of fire investigations with determination of cause	15	14	12	12
Number of investigations resulting determination of arson	0	4	2	2
Number of building plans received and reviewed	15	19	18	18
Number of fire prevention/training programs	33	43	38	38
Efficiency/Effectiveness Measures				
M&O budget per capita	$0.14	$0.11	$0.20	$0.20
M&O Budget % of General Fund Budget	0.02%	0.01%	0.02%	0.02%
Average number of attendees per program	41	65	50	50
Average time (in Days) to completion of building plan review	8	8	8	8
Percentage of commercial inspection completed	0.96	96%	90%	90%
Percentage of fire reports completed within 72 hours	1	100%	100%	100%
Average completion time (days) for building plan reviews	9	8	10	10

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
SUPPLIES	$2,453	$5,434	$5,434	$5,434	$5,434
SERVICES & PROFESSIONAL FEES	$3,242	$4,860	$4,860	$4,860	$4,860
TOTAL	**$5,695**	**$10,294**	**$10,294**	**$10,294**	**$10,294**

MUNICIPAL COURT

COURT SERVICES
Program 101-008-038

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

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

* Improve and streamline court processes through the use of relevant court technology.
* Provide convenient customer service options for defendants who interact with the court
* Maintain a citation clearance rate of 75%
* Bench Trials adjudicated in 2 or fewer settings
* Jury Trials adjudicated in 2 or fewer settings
* Serve $400,000 worth of warrants by the Marshals Office
* Maintain an average survey score from web chats & text messages of 90% or higher
* Have more than 25% of defendants utilize digital means to resolve their cases

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1a. Number of citations filed with the court	9,492	8,079	7,762	7,000
1b. Cases reactivated	4,980	3,210	3,762	3,000
1c. Cases with entry of judgment	8,157	8,070	7,032	6,700
1d. Cases placed on inactive status	5,597	3,342	4,551	2,180
2. Total Bench Trials Performed	35	36	28	30
3. Total Jury Trials Performed	20	38	37	20
4. Total Warrants served by Marshals	1,159	1,133	1,026	900
5a. Defendant's assisted by web chat or text message			1,091	800
5b. Defendant's request for case resolution through email			941	680
5c. Defendant's video conferencing with the Judge			373	230
Efficiency/Effectiveness Measures				
M&O budget per capita	$10.97	$11.14	$12.86	$14.11
M&O Budget % of General Fund Budget	1.52%	1.46%	1.62%	1.62%
1. Citation Clearance Rate +	95.04%	101.09%	100.52%	84.00%
2. Average Number of Trial Settings before Bench Trial conducted +	1	1	1.24	< 2
3. Average Number of Trial Settings before Jury Trial conducted +	1	1	1.23	< 2
4. Total value of the warrants served by the Marshals Office	532,566	580,249	$520,353	$450,000
5. Average survey score from Web Chat/Text Messages			97	90
6. Percentage of defendants utilizing digital means to resolve their cases			34.20%	25.52%

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$540,172	$615,239	$615,239	$673,375	$678,638
SUPPLIES	$3,675	$5,240	$8,840	$5,240	$5,240
SERVICES & PROFESSIONAL FEES	$11,304	$31,860	$27,420	$31,860	$31,860
TRANSFERS	$30,000	$30,000	$30,000	$30,000	$30,000
TOTAL	**$585,151**	**$682,339**	**$681,499**	**$740,475**	**$745,738**
PERSONNEL:					
Full Time	6	7	7	7	7
Part Time	1	1	1	1	1

LIBRARY

LIBRARY SERVICES
Program 101-010-030

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

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
LIBRARY	101-010-030	LIBRARY SERVICES

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of public use computers	43	43	43	43
2. Number of adult, teen, and youth programs per annum	466	425	408	425
3. Number of customer service surveys completed	300	325	469	325
4. Number of items checked out and used by customers	363,365	405,000	434,683	405,000
5. Outreach Opportuntities				36
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	$21.20	$23.16	$24.68	$29.35
M&O Budget % of General Fund Budget	2.9%	3.03%	3.11%	3.37%
1. Average number of daily public use computer logins	247	250	281.5	250
2. Average number of participants per program	34.31	38	47.7	38.0
3. Percentage of satisfaction reported through customer service surveys	0.97	95%	96%	95%
4. Average turnaround time for shelving of materials	24	24	24	24

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$801,573	$1,033,623	$1,033,623	$1,142,647	$1,141,637
SUPPLIES	$142,708	$158,371	$158,371	$158,371	$158,371
SERVICES & PROFESSIONAL FEES	$64,696	$89,535	$89,535	$89,535	$89,535
TRANSFERS	$256,000	$150,000	$150,000	$150,000	$150,000
TOTAL	**$1,264,978**	**$1,431,529**	**$1,431,529**	**$1,540,553**	**$1,539,543**
PERSONNEL:					
Full Time	9	11	11	11	11
Part Time	11	11	11	11	11
Seasonal	2	2	2	2	2

INFORMATION TECHNOLOGY

INFORMATION TECH SERVICES
Program 101-011-014

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

GIS GEOGRAPHIC INFO SYSTEM
Program 101-011-016

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$611,710	$759,307	$755,420	$812,096	$812,644
SUPPLIES	$42,950	$40,000	$40,000	$35,125	$35,125
SERVICES & PROFESSIONAL FEES	$540,109	$600,705	$600,705	$628,460	$641,540
TRANSFERS	$300,000	$198,000	$198,000	$204,000	$208,000
TOTAL	**$1,494,768**	**$1,598,012**	**$1,594,125**	**$1,679,681**	**$1,697,309**
PERSONNEL:					
Full Time	6	7	7	7	7

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

*To manage various interconnected local-area networks that form the City's wide-area network.

*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.

*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.

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

* Install, maintain and repair IT equipment, such as workstations, periphials, servers and network hardware, and telecommunications equipment.

*Oversee training program for City employees for a range of applications.

*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.

*Assist PIO with maintaining the City's web presence.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of work orders opened	2,620	2,472	2,289	2,600
Number of phishing tests and trainings			N/A	12 / 2
Number of PCs, laptops, servers and iDevices supported by the number of support staff	535/4	660/4	675/4	700/4
Efficiency/Effectiveness Measures				
M&O budget per capita	$22.51	$28.45	$25.95	$29.26
M&O budget % of city budget	3.12%	3.72%	3.27%	$3.36
Percentage of help desk calls resolved at time of call (industry standard 55-60%)	64%	66%	65%	60%
Average percentage of employees clicking on links in phishing emails (Stay below target)			N/A	12%
IT spending for enterprise employees, benchmarked against the multiple industry standard per Gartner	$3,072	$3,481	$3,511	$3,800
Percentage of network uptime, relative to the entire year	99.96	99.95	99.97	99.95

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$557,613	$643,622	$643,622	$695,090	$694,557
SUPPLIES	$37,521	$38,200	$38,200	$33,325	$33,325
SERVICES & PROFESSIONAL FEES	$530,349	$575,435	$575,435	$603,190	$610,390
TRANSFERS	$300,000	$198,000	$198,000	$204,000	$208,000
TOTAL	**$1,425,483**	**$1,455,257**	**$1,455,257**	**$1,535,605**	**$1,546,272**
PERSONNEL:					
Full Time	3	4	4	4	4

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
INFORMATION TECHNOLOGY	101-011-016	Geospatial Technology

MISSION/PROGRAM DESCRIPTION

The City of DeSoto GIS Division provides access to geospatial data and web maps to support City operations and communicate with citizens and the public. GIS is a useful tool that works alongside department processes to help leaders see the spatial extent of city assets, understand the geographic impact and ultimately make more informed decisions. GIS enables city departments to show information about their assets on maps that both technical and non-technical audiences can understand. It provides analysis tools departments can use to consider geographic features in the maintenance and design of their infrastructure. It also allows the city to compare asset data with socio-economic, environmental, financial, and other types of data to identify relationships that they may

GOALS AND OBJECTIVES

Develop and maintain a comprehensive system of spatial and tabular data from a variety of sources.

Improve enterprise system capabilities by leveraging geodatabase design and integration points.

Provide technical expertise, oversight of geospatial data files, user training and support.

Evaluate emerging technology and determine how and when its application becomes relevant and cost effective to City business.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload			
Number of Map/Data request	24	89	85
Number of GIS usability across the organization	9	35	40
Number of GIS datasets optimized and improved	27	45	55
Efficiency/Effectiveness Measures			
M&O budget per capita		$2.25	$2.75
M&O budget % of city budget		0.28%	0.31%
Precentage of map/data request completed within ten days	64%	70%	70%
Total number of Community Map web visits	221	3,010	3,320
Number of GIS data reviewed/updated/ created quarterly	5,953	7,877	8,000

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
GENERAL FUND	**INFORMATION TECHNOLOGY**	**GIS**
101	**11**	**16**

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$54,097	$111,798	$111,798	$117,006	$118,087
SUPPLIES	$5,429	$1,800	$1,800	$1,800	$1,800
SERVICES & PROFESSIONAL FEES	$9,759	$25,270	$25,270	$25,270	$31,150
TOTAL	**$69,285**	**$138,868**	**$138,868**	**$144,076**	**$151,037**
PERSONNEL:					
Full Time	3	3	3	3	3

HUMAN RESOURCES

HUMAN RESOURCES ADMIN
Program 101-012-020

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

CIVIL SERVICE
Program 101-012-022

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$504,347	$494,951	$499,488	$532,346	$534,323
SUPPLIES	$9,239	$12,000	$11,828	$10,500	$10,500
SERVICES & PROFESSIONAL FEES	$192,414	$187,729	$163,404	$169,908	$169,908
TOTAL	**$706,000**	**$694,680**	**$674,720**	**$712,754**	**$714,731**
PERSONNEL:					
Full Time	5	5	5	5	5

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Target	FY 2020 Target
Activity Demand/Workload				
Annual number of jobs posted	94	86	80	80
Annual number of applications received	4,465	4,303	4,000	4,000
Annual number of new hires (full-time and part-time)	140	157	125	125
Annual number of wellness events and programs	33	38	36	36
Annual number of wellness program participants	191	201	190	200
Number of job descriptions currently on file	95	113	115	115
Efficiency/Effectiveness Measures				
M&O budget per capita	$9.92	$11.32	$11.48	12.06
M&O budget % of General Fund budget	1.4%	1.51%	1.45%	1.38%
Average number of applications per job posting	47	50	50	50
Average time (in days) for pre-hire employee processing	5	5	5	5
Percentage of full-time employees participating in wellness activities and programs	57%	61%	60%	60%
Average number of job descriptions reviewed / updated per month	4	6	5	5

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$504,347	$494,951	$499,488	$532,346	$534,323
SUPPLIES	$8,529	$11,500	$11,328	$10,000	$10,000
SERVICES & PROFESSIONAL FEES	$111,635	$121,029	$80,704	$90,432	$90,432
TOTAL	**$624,512**	**$627,480**	**$591,520**	**$ 632,778**	**$ 634,755**
PERSONNEL:					
Full Time	5	5	5	5	5

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actual	FY 2019 Target	FY 2020 Target
Activity Demand/Workload				
Number of entry Civil Service tests given	3	5	3	3
Number of entry Civil Service applicants	331	725	300	300
Number of promotion Civil Service tests given	4	5	5	5
Number of promotion Civil Service applicants	12	28	12	12
Efficiency/Effectiveness Measures				
M&O budget per capita	$0.83	$1.33	$1.30	$1.52
M&O budget % of General Fund budget	11.0%	0.18%	0.16%	0.17%
Percentage of applicants who take and pass the test for entry level firefighters and police officers	0.78	71%	70%	70%
Percentage of applicants who take and pass the tests for promotions	100	79%	80%	80%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
SUPPLIES	$710	$500	$500	$500	$500
SERVICES & PROFESSIONAL FEES	$80,778	$82,700	$82,700	$79,476	$79,476
TOTAL	**$81,488**	**$83,200**	**$83,200**	**$79,976**	**$79,976**

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$1,967	$0	$0	$0	$0
SERVICES & PROFESSIONAL FEES	$149,532	$162,320	$162,320	$590,500	$15,500
CAPITAL OUTLAY	$1,071,564	$462,500	$462,500	$437,500	$0
TRANSFERS	$1,750,000	$1,750,000	$1,750,000	$1,750,000	$1,250,000
TOTAL	**$2,973,062**	**$2,374,820**	**$2,374,820**	**$2,778,000**	**$1,265,500**

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$1,230,394	$606,181	$1,105,068	$555,068	$570,068
SERVICES & PROFESSIONAL FEES	$2,145,026	$2,260,197	$2,045,937	$2,265,352	$2,275,352
CAPITAL OUTLAY	$0	$95,000	$65,000	$75,000	$43,403
TRANSFERS	$30,000	$30,000	$30,000	$40,000	$30,000
TOTAL	**$3,405,420**	**$2,991,378**	**$3,246,005**	**$2,935,420**	**$2,918,823**



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PEG FUND 102

PEG FUND-102

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

CITY OF DESOTO

PEG FUND

102

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$576,766**	**$207,168**	**$207,168**	**$323,468**	**$ 340,468**
REVENUES					
FRANCHISE FEES	$114,254	$116,000	$116,000	$116,000	$116,000
INTEREST REVENUES	$4,404	$300	$300	$1,000	$300
TOTAL REVENUES	**$118,657**	**$116,300**	**$116,300**	**$117,000**	**$116,300**
TOTAL AVAILABLE RESOURCES	**$ 695,423**	**$ 323,468**	**$ 323,468**	**$ 440,468**	**$ 456,768**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$1,402	$0	$0	$0	$0
CAPITAL OUTLAY	$477,108	$100,000	$0	$100,000	$100,000
TOTAL EXPENDITURES	**$488,256**	**$100,000**	**$0**	**$100,000**	**$100,000**
FUND BALANCE-ENDING	**$207,168**	**$223,468**	**$323,468**	**$340,468**	**$356,768**

STABILIZATION FUND 108

STABILITATION FUND 108

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

CITY OF DESOTO

STABILIZATION FUND-DESOTO
108

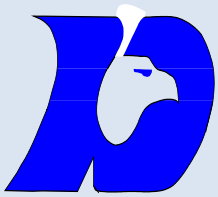
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,851,175**	**$2,130,469**	**$2,130,469**	**$2,381,969**	**$2,661,969**
REVENUES					
INTEREST REVENUE	$29,294	$1,500	$1,500	$30,000	$30,000
TRANSFERS FROM OTHER FUNDS	$250,000	$250,000	$250,000	$250,000	$250,000
TOTAL REVENUES	$279,294	$251,500	$251,500	$280,000	$280,000
TOTAL AVAILABLE RESOURCES	**$2,130,469**	**$2,381,969**	**$2,381,969**	**$2,661,969**	**$2,941,969**
FUND BALANCE-ENDING	**$2,130,469**	**$2,381,969**	**$2,381,969**	**$2,661,969**	**$2,941,969**



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COOPERATIVE



EFFORTS



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SW REGIONAL COMM CENTER

REGIONAL DISPATCH SERVICES
Program 111-009-021

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

INTERGOVERNMENTAL SERVICES
Program 111-009-023

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

ADMINISTRATIVE SERVICES

Program 111-009-023

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

SWRCC - EQUIPMENT REPLACEMENT FUND
Fund 413

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

CITY OF DESOTO

FUND

SW REGIONAL COMM. CENTER FUND

111

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAPITAL BAL.-BEGINNING	**$585,725**	**$430,841**	**$430,841**	**$545,076**	**$443,096**
REVENUES					
INTERGOVERNMENTAL REVENUE	$2,158,132	$2,314,811	$2,314,811	$2,404,811	$2,404,811
E911 REVENUE	$1,082,479	$1,069,000	$1,069,000	$1,069,000	$1,069,000
INTEREST REVENUES	$0	$100	$100	$1,000	$1,000
CHARGES FOR SERVICES	$115,275	$112,800	$112,800	$22,800	$22,800
TOTAL REVENUES	**$ 3,355,886**	**$3,496,711**	**$3,496,711**	**$3,497,611**	**$3,497,611**
TOTAL AVAILABLE RESOURCES	**$ 3,941,611**	**$3,927,552**	**$3,927,552**	**$4,042,687**	**$3,940,707**
EXPENDITURES					
PERSONNEL	$2,353,513	$2,427,246	$2,227,246	$2,542,036	$2,544,837
SUPPLIES	$108,590	$100,950	$88,000	$88,000	$84,000
SERVICES & PROFESSIONAL FEES	$636,134	$669,590	$674,950	$419,300	$416,181
TRANSFERS TO OTHER FUNDS	$341,000	$322,025	$322,025	$480,000	$480,000
DEBT SERVICE	$71,534	$70,255	$70,255	$70,255	$70,255
TOTAL EXPENDITURES	**$3,510,770**	**$3,590,066**	**$3,382,476**	**$3,599,591**	**$3,595,273**
WORKING CAPITAL BAL.-ENDING	**$430,841**	**$337,486**	**$545,076**	**$443,096**	**$345,434**
PERSONNEL:					
Full Time	32	32	32	32	32
Part Time	0	0	0	0	0

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

Southwest Regional Communications Center (SWRCC) is the consolidated emergency communications department serving the communities of Cedar Hill, DeSoto and Duncanville. SWRCC is a primary Public Safety Answering Point, which answers incoming 9-1-1 calls and seamlessly integrates with the Police and Fire departments of each city for responses of personnel and equipment. This coordination of the three cities' resources allow citizens of each city to benefit by receiving the highest level of quality service. SWRCC's mission is to facilitate the delivery of emergency communications with professionalism and integrity, through the efficient and reliable collection and dissemination of critical information to the responders and citizens. Along with the above directives, SWRCC puts emphasis on Priorty P and Priority 1 calls. These calls are defined as life threatening situations. Priority P are emergency calls, with emergency defined as a set of circumstances that require immediate Law Enforcement, Fire and/or EMS response, due to the high probability of death or serious injury to a person; or a major crime in progress. Priority 1 are just-occurred incidents involving injury or having a high threat to life or bodily harm. The term just occurred normally refers to incidents that have taken place in the past three (3) minutes. Ultimately, the center's overall aim is to remain citizen and responder safety focused with objectives that will reach our communities and fulfil their needs.

GOALS AND OBJECTIVES

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

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

*Remain professional and exude integrity during all operations with our public, internal units, and external agencies. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.

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

*Maintain a structured training program to ensure employees remain competent in our discipline and to maintain a knowledgeable, ideal performing work force. A six week new employee training program is in place to prepare trainees for performance on the dispatch floor. The training program will also provide opportunities for continuing dispatch education for tenured employees.

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
Number of emergency calls received	104,359	104,359	110,659	110,659
Number of Priority P calls	17,222	17,222	20,788	20,788
Number of Priority 1 calls	8,363	8,363	8,995	8,995
Evaluate approximtely 3% of emergency calls dispatched for service	720	300	945	945
Number of public relation events	N/A	20	19	20
Number of IT Regional Meetings	N/A	6	16	6
Efficiency/Effectiveness Measures				
M&O budget per capita for the Participating Cities	21.90	23.72	23.72	23.72
Percentage of emergency calls answered in 10 seconds or less	93%	90%	95%	90%
Average dispatching time (in seconds) per Priority P call (APCO industry standard is 60 seconds)	49	60	45	60
Average dispatching time (in seconds) per Priority 1 call (APCO industry standard is 60 seconds)	57	60	58	60
Overall average score of randomly evaluated calls at or above 90% accuracy	96%	90%	97%	95%
Average number of participants reached per quarter.	N/A	300	800	100
Number of IT Regional meetings scheduled and held	N/A	6	18	6

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	**Actuals FY 2018**	**Budget FY 2019**	**Projected FY 2019**	**Adopted FY 2020**	**Planning FY 2021**
PERSONNEL	$2,339,700	$2,417,246	$2,217,246	$2,532,036	$2,534,837
SUPPLIES	$103,859	$94,950	$82,500	$88,000	$84,000
SERVICES & PROFESSIONAL FEES	$692,608	$723,345	$729,414	$489,555	$486,436
TRANSFERS TO OTHER FUNDS	$341,000	$322,025	$322,025	$480,000	$480,000
TOTAL EXPENDITURES	**$3,477,167**	**$3,557,566**	**$3,351,185**	**$3,589,591**	**$3,585,273**

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
SUPPLIES	$4,730	$6,000	$5,500	$0	$0
SERVICES & PROFESSIONAL FEES	$15,059	$16,500	$15,791	$0	$0
TOTAL EXPENDITURES	**$19,790**	**$22,500**	**$21,291**	**$0**	**$0**

Alarm monitoring services discontinued October 1, 2019.

CITY OF DESOTO

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

SUMMARY

LINE ITEMS EXPENDITURES	**Actuals FY 2018**	**Budget FY 2019**	**Projected FY 2019**	**Adopted FY 2020**	**Planning FY 2021**
PERSONNEL	$13,813	$10,000	$10,000	$10,000	$10,000
TOTAL EXPENDITURES	**$13,813**	**$10,000**	**$10,000**	**$10,000**	**$10,000**

CITY OF DESOTO

FUND

SWRCC-EQUIPMENT REPLACE FUND

413

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$15,811**	**$746,295**	**$746,295**	**$659,985**	**$531,935**
REVENUES					
INTEREST REVENUES	$293	$0	$0	$0	$0
INTERFUND TRANSFERS	$248,000	$229,025	$229,025	$480,000	$480,000
TOTAL REVENUES	**$2,209,033**	**$229,025**	**$229,025**	**$480,000**	**$480,000**
TOTAL AVAILABLE RESOURCES	**$2,224,844**	**$975,320**	**$975,320**	**$1,139,985**	**$1,011,935**
EXPENDITURES					
CAPITAL OUTLAY	$1,478,548	$945,041	$315,335	$608,050	$608,050
TOTAL EXPENDITURES	**$1,478,548**	**$945,041**	**$315,335**	**$608,050**	**$608,050**
FUND BALANCE-ENDING	**$746,295**	**$30,280**	**$659,985**	**$531,935**	**$403,885**

SWRCC STABILIZATION FUND
FUND 134

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

CITY OF DESOTO

FUND

SWRCC-STABILIZATION FUND

134

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$186,000**	**$279,000**	**$279,000**	**$372,100**	**$372,200**
REVENUES					
INTEREST REVENUES	$0	$100	$100	$100	$100
INTERFUND TRANSFERS	$93,000	$93,000	$93,000	$0	$0
TOTAL REVENUES	**$93,000**	**$93,100**	**$93,100**	**$100**	**$100**
TOTAL AVAILABLE RESOURCES	**$279,000**	**$372,100**	**$372,100**	**$372,200**	**$372,300**
FUND BALANCE-ENDING	**$279,000**	**$372,100**	**$372,100**	**$372,200**	**$372,300**

REGIONAL JAIL OPERATIONS
FUND 112

CITY JAIL OPERATIONS
Fund 112

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

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

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

GOALS AND OBJECTIVES

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of inmates housed per year	5,375	5,354	5,831	5,500
2. Number of Jail inspections	1,092	1,095	1,095	1,095
3. Number of prisoner transfers to other agencies	421	372	386	375
Efficiency/Effectiveness Measures				
M&O budget per capita	$20.86	$21.50	$22.00	$22.00
M&O budget as a percentage of total budget	100%	100%	100%	100%
1. Average cost per prisoner per day	$45.00	$45.00	$51.00	$52.00
2. Average time per inspection per day	20 min.	12 min.	14 min.	15 min.
3. (a). Number of prisoners transported by DSO per year	420	575	856	800
3. (b). Number of prisoners transported by Jail staff per year	981	1514	1398	1350
3. (c). Average time per prisoner to prepare for transport to another agency	40 min.	22 min.	28 min.	30 min.

CITY OF DESOTO

FUND

CITY JAIL OPERATIONS

112

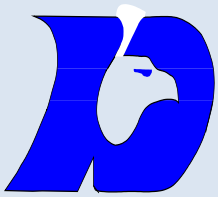
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$361,959**	**$396,039**	**$396,039**	**$356,244**	**$244,349**
REVENUES					
INTERGOVERNMENTAL REVENUE	$1,110,000	$1,174,500	$1,174,500	$1,174,500	$1,274,500
CHARGES FOR SERVICES	$19,561	$22,800	$22,800	$22,800	$22,800
INTEREST REVENUES	$2,258	$450	$5,000	$3,000	$3,000
MISCELLANEOUS	$729	$480	$480	$480	$480
TOTAL REVENUES	**$1,132,548**	**$1,198,230**	**$1,202,780**	**$1,200,780**	**$1,300,780**
TOTAL AVAILABLE RESOURCES	**$1,494,508**	**$1,594,269**	**$1,598,819**	**$1,557,024**	**$1,545,129**
EXPENDITURES					
PERSONNEL	$1,012,496	$1,103,611	$1,103,611	$1,173,711	$1,176,108
SUPPLIES	$14,335	$19,500	$19,500	$19,500	$18,500
SERVICES & PROFESSIONAL FEES	$53,138	$99,964	$99,964	$99,964	$92,964
TRANSFERS TO OTHER FUNDS	$18,500	$19,500	$19,500	$19,500	$19,500
TOTAL EXPENDITURES	**$1,098,469**	**$1,242,575**	**$1,242,575**	**$1,312,675**	**$1,307,072**
ENDING FUND BALANCE	**$396,039**	**$351,694**	**$356,244**	**$244,349**	**$238,057**
PERSONNEL:					
Full Time	16	16	16	16	16
Part Time	5	5	5	5	5

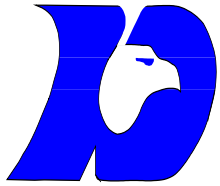


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SALES TAX



CORPORATIONS



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DESOTO ECONOMIC DEVELOPMENT CORPORATION (DEDC) FUND 195

DESOTO ECONOMIC DEVELOPMENT CORPORATION
Fund 195

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

DEDC FY 2019-20 Annual Work Plan

Goal #1 Grow DeSoto Business Incubator Project

- Fill space with quality, needed businesses.
- Provide training & mentorship to entrepreneurs in the incubator through 6 – 8 week classes to include:
    - The Financials: Balance Sheet, Profit & Loss, Cash Flow
    - Tax Planning and Reporting
    - Credit Repair & Loans
    - Access to Capital and Becoming Bankable
    - Customer Acquisition, Retention and New Market Development
    - Small Business Insurance Protection
    - Employee Retention
    - Pitfalls of Hiring & Firing
    - Business IT – Technology Trends for Success
    - Corporate Status
    - Marketing on a Shoestring Budget
    - Social Media 101
    - Guest Speaker Series
- Increase sales tax revenue
- Promote/help businesses not only in the Incubator, but throughout DeSoto.

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

- Continue to work with city to develop effective public/private partnership to acquire potential property and attract future development.
- Promote city's vision to developers and investors etc., as well as, raise awareness of city to national and regional site selectors and brokers.
- Promote sites at various trade shows, i.e. ICSC, HAI, SIOR, IAMC, BIO, IAMC.
- Expedite development of I-35E corridor and encourage Regional Economic Development.
- Enhance development opportunities for Eagle Business & Industrial Park to include advanced manufacturing and distribution opportunities.
- Profile existing companies and complete needs assessment for future growth opportunities that may involve suppliers and vendors.
- Help promote and attract new tenants to the DeSoto Heliport.
- Continue to work with city's Planning & Development department on current and future land uses to encourage sustainable development that aligns with the City Council's vision. (Hampton Road Corridor Prop 4).
- Enhance network of medical/health related organizations to increase additional investment along the city's designated medical corridor(s). This includes Global Prime and other medical facilities, as well as doctors and dentists. (Ex: BIO International Convention).
- Collaborate with Charlton Methodist Hospital's ongoing efforts to recruit talented physicians to the area and expand hospital services.
- Continue marketing missions and consultant/site selectors visits.
- Attract viable arts, family sports, and entertainment businesses to DeSoto.

- Continue strategic alliances with local, regional & national organizations such as Greater Dallas Planning Council, North Texas Commission, The Real Estate Council, City of Dallas, Dallas County and International Economic Development Council (IEDC), North Central Texas Council of Governments(NCTCOG), Urban Land Institute(ULI)
- Continue to drive viewership and provide up-to-date content to the new DEDC.org website through all social media platforms (Facebook, LinkedIn, Instagram, Google+, and Twitter).
- Explore progressive marketing into prominent publications and blogs such as D CEO, D Real Estate Daily, Dallas Business Journal, Forbes, Bisnow and various Site Selection and Relocation publications.

Goal #3 Continue to strengthen the EDC Board and Staff

- Understand operational, HR, and other policies.
- Familiarity with bylaws.
- Cross training of staff and skills training at least once a year.
- Improve technology and document retention, as well as secure communications.
- Quarterly reporting to City Council.
- Quarterly committee meetings to include Personnel and Audit.
- Board retreat/staff building.
- Board training on Open Meetings/Open Records and general economic development.

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

- Commit to continued efforts to enhance daytime traffic in community through attractive and healthy retail options. (Ex: Grow DeSoto Business Incubator).
- Continue to pursue industry related projects that yield high returns in inventory sales.
- Continue participation in International Council of Shopping Centers (ICSC) programs.
- Continue marketing DeSoto's I-35 Corridor as a retail and industrial gateway into the Dallas-Fort Worth metroplex.
- Leverage the Retail Coach market report.

Goal #5 Increase employment opportunities

- Design systematic incentive compliance reporting system in partnership with City of DeSoto regarding annual full time/part time employment numbers and percentage of City of DeSoto residents employed by companies participating in DEDC/City of DeSoto incentive programs.
- To increase employment opportunities to 1,000 jobs.
- Higher livable wages.
- Training platform with local educational institutions and businesses.
- Promote or co-host Job Fairs.

Goal #6 Business Retention and Expansion

- Utilize the specialized services of the Industry HUB for marketing purposes, as well as to provide the overall community and the Grow DeSoto Marketplace tenants with additional business development support.
- Assist existing businesses with expansions and/or in resolving critical issues both independently and in conjunction with the efforts of the DeSoto Chamber of Commerce.
- Create, maintain and update inventory lists of top employers, land owners, vacancy rates and top revenue generators.
- Conduct 120 site visits per year (10 site visits per month)
    - Assess needs and issues
    - Capture possible suppliers and vendors
- Participate in corporate roundtable discussions.
- Continue to nurture partnerships with SBDC, Texas Workforce Commission, local colleges & universities.
- Increased EDC Board attendance for Planning & Zoning, City Council, and DeSoto Chamber of Commerce meetings, as well as community events and new business opportunities.

Goal #7 Facilitate collaborative efforts with regional partners

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



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DESOTO ECONOMIC DEVELOPMENT CORPORATION
195

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$4,277,791**	**$3,690,356**	**$2,415,154**	**$2,206,919**
SALES TAX REVENUES	$2,547,776	$2,297,932	$2,625,000	$2,625,000
BUSINESS INCUBATOR RENT	$39,675	$205,480	$205,480	$205,480
INTEREST REVENUES	$13,270	$12,150	$12,150	$12,150
TOTAL REVENUES	**$2,600,721**	**$2,515,562**	**$2,842,630**	**$2,842,630**
TOTAL AVAILABLE RESOURCES	**$6,878,512**	**$6,205,919**	**$5,257,784**	**$5,049,549**
EXPENDITURES				
PERSONNEL	$245,664	$442,050	$351,710	$335,680
SUPPLIES	$2,344	$7,000	$7,000	$7,000
PROMOTION/ADMIN/GRANTS/ PROSPECT DEVELOPMENT	$2,401,961	$2,818,597	$2,377,430	$2,833,230
CAPITAL OUTLAY	$241,068	$226,000	$10,000	$10,000
DEBT SERVICE	$297,119	$297,118	$304,725	$303,938
TOTAL EXPENDITURES	**$3,188,156**	**$3,790,765**	**$3,050,865**	**$3,489,848**
ENDING FUND BALANCE	**$3,690,356**	**$2,415,154**	**$2,206,919**	**$1,559,701**

NOTES

DESOTO PARK DEVELOPMENT CORPORATION (DPDC) FUNDS 118 & 347

PARK DEVELOPMENT CORP.
Fund 118

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

DEBT SERVICE PARKS DEVELOPMENT
Fund 347

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

CITY OF DESOTO

FUND

PARK DEVELOPMENT CORP. FUND

118

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$521,423**	**$606,447**	**$606,447**	**$624,983**	**$667,408**
SALES TAX REVENUES	$691,095	$547,836	$672,836	$672,000	$672,000
INTEREST REVENUES	$479	$650	$5,000	$5,000	$5,000
TOTAL REVENUES	**$691,574**	**$548,486**	**$677,836**	**$677,000**	**$677,000**
TOTAL AVAILABLE RESOURCES	**$1,212,997**	**$1,154,933**	**$1,284,283**	**$1,301,983**	**$1,344,408**
EXPENDITURES					
DEBT SERVICE	$240,950	$246,000	$246,000	$118,875	$118,500
TRANSFERS TO OTHER FUNDS	$365,600	$413,300	$413,300	$515,700	$517,700
TOTAL EXPENDITURES	**$606,550**	**$659,300**	**$659,300**	**$634,575**	**$636,200**
ENDING FUND BALANCE	**$606,447**	**$495,633**	**$624,983**	**$667,408**	**$708,208**

CITY OF DESOTO

FUND

DEBT SERVICE PARKS DEVELOPMENT

347

SUMMARY

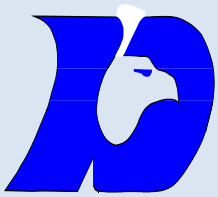
LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$112,779**	**$110,412**	**$110,412**	**$108,812**	**$106,912**
INTEREST REVENUES	$233	$300	$900	$600	$600
TRANSFERS FROM OTHER FUNDS	$215,600	$213,300	$213,300	$215,700	$217,700
TOTAL REVENUES	**$215,833**	**$213,600**	**$214,200**	**$216,300**	**$218,300**
TOTAL AVAILABLE RESOURCES	**$328,612**	**$324,012**	**$324,612**	**$325,112**	**$325,212**
EXPENDITURES					
DEBT SERVICE	$218,200	$215,800	$215,800	$218,200	$220,200
TOTAL EXPENDITURES	**$218,200**	**$215,800**	**$215,800**	**$218,200**	**$220,200**
ENDING FUND BALANCE	**$110,412**	**$108,212**	**$108,812**	**$106,912**	**$105,012**

NOTES



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PUBLIC UTILITY



FUNDS



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PUBLIC UTILITY DEPARTMENT

PUBLIC UTILITY ADMINISTRATION
Program 502-025-025

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

UTILITY BILLING
Program 502-025-026

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

UTILITY FIELD OPERATIONS
Program 502-025-027

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

WATER METER REPLACEMENT FUND
Fund 503

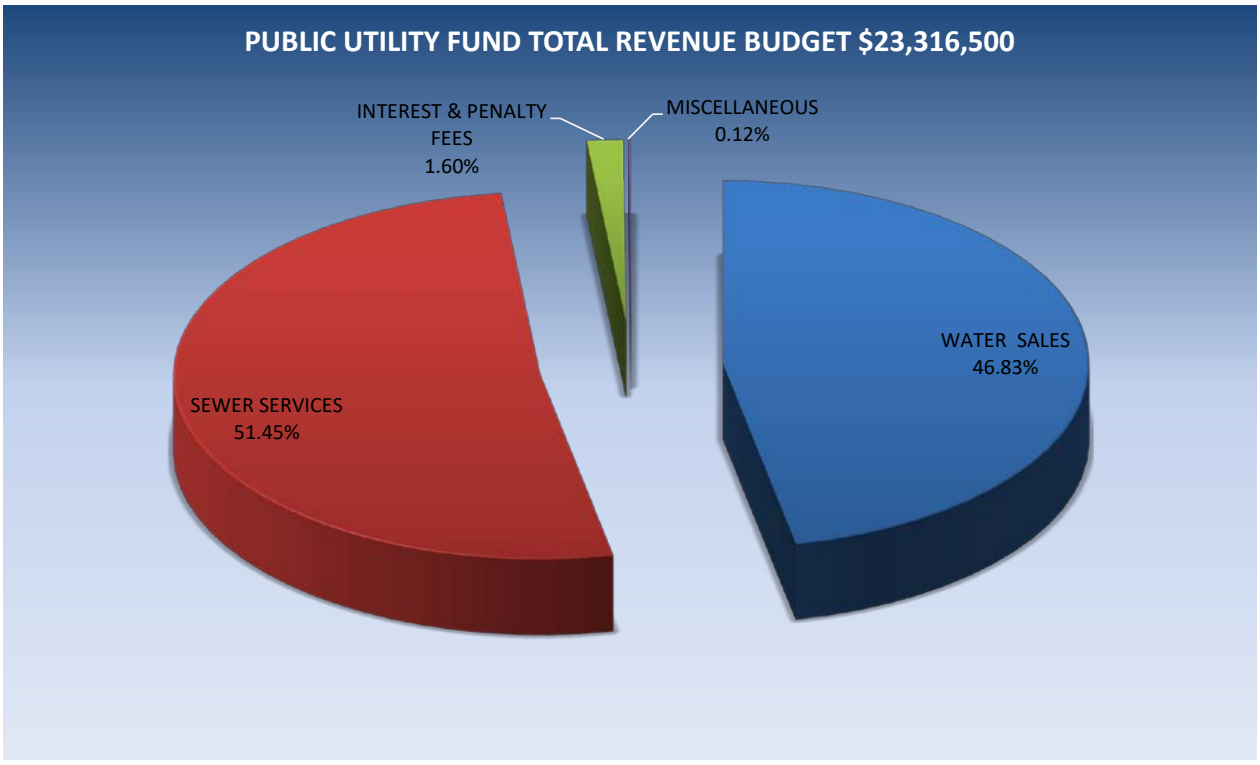
- Funds the replacements and upgrades of water meters throughout the City.

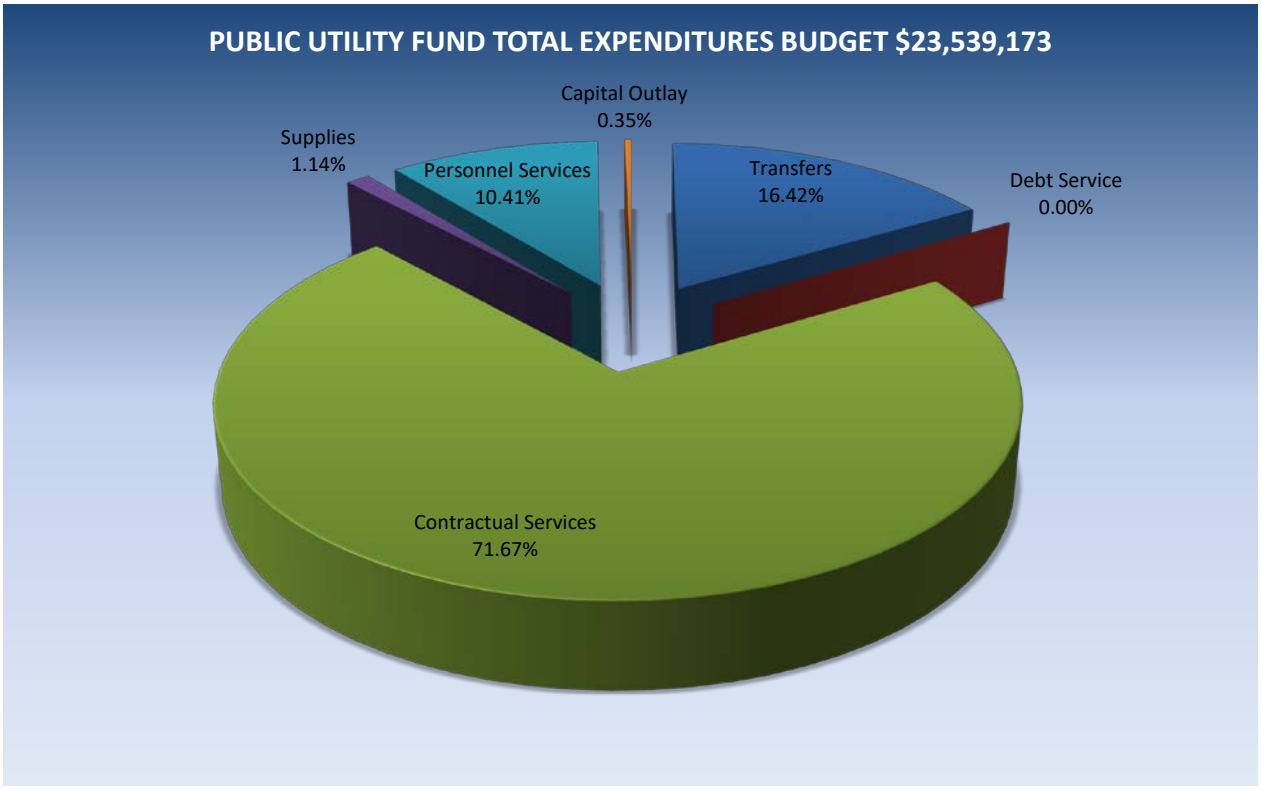
WATER/SEWER EQUIP REPLACE FUND
Fund 504

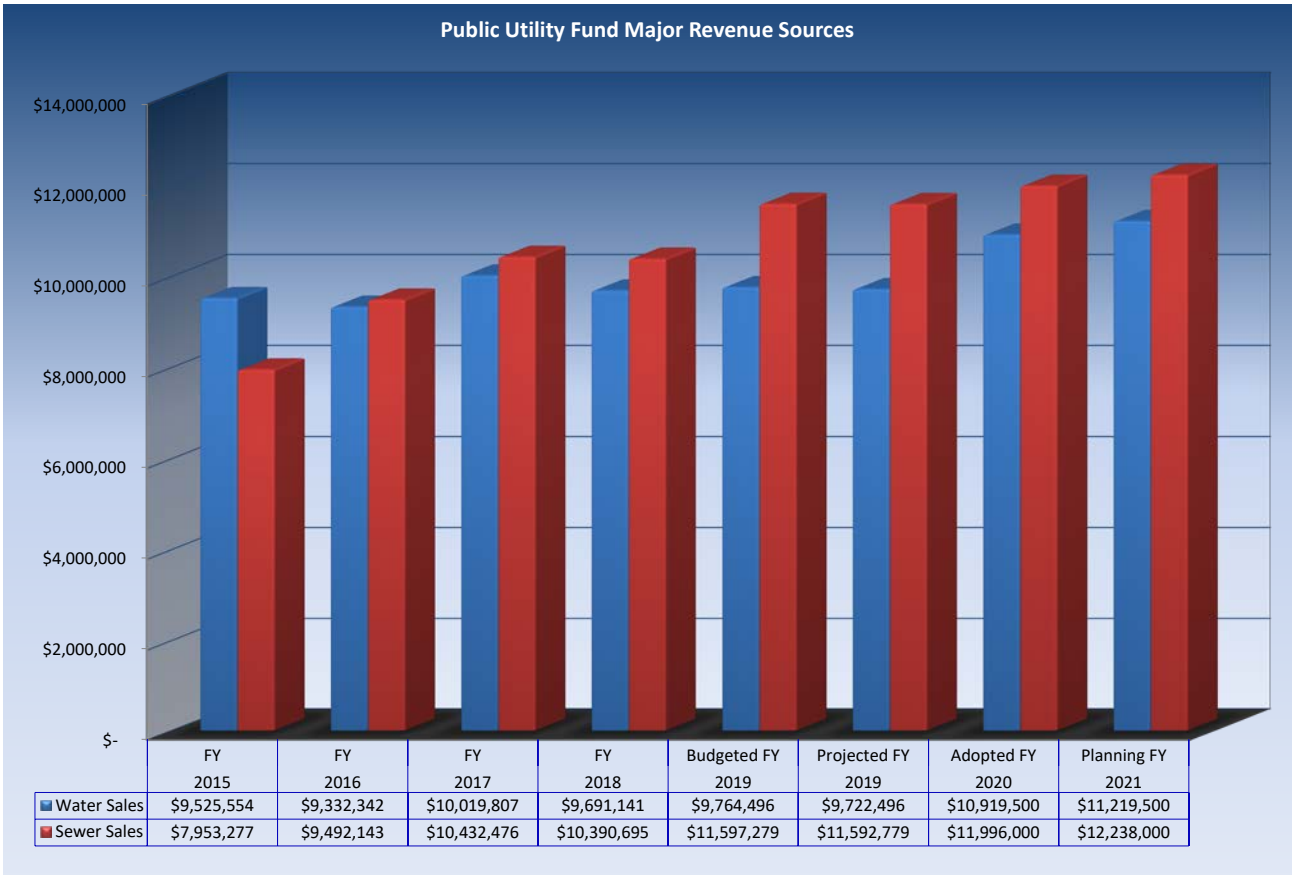
- Funds the replacements and upgrades of water and sewer equipment.

CIP-WATER & SEWER FUND
Fund 508

- Funds capital improvement projects for the Public Utilities Department.


PUBLIC UTILITY FUND TOTAL REVENUE BUDGET $23,316,500
INTEREST & PENALTY FEES 1.60%
MISCELLANEOUS 0.12%
WATER SALES 46.83%
SEWER SERVICES 51.45%


PUBLIC UTILITY FUND TOTAL EXPENDITURES BUDGET $23,539,173
Capital Outlay 0.35%
Supplies 1.14%
Personnel Services 10.41%
Transfers 16.42%
Debt Service 0.00%
Contractual Services 71.67%



	FY 2015	FY 2016	FY 2017	FY 2018	Budgeted FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
Water Sales	$9,525,554	$9,332,342	$10,019,807	$9,691,141	$9,764,496	$9,722,496	$10,919,500	$11,219,500
Sewer Sales	$7,953,277	$9,492,143	$10,432,476	$10,390,695	$11,597,279	$11,592,779	$11,996,000	$12,238,000

CITY OF DESOTO

FUND

PUBLIC UTILITY FUND

502

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAPITAL-BEGINNING BAL.	**$9,974,671**	**$11,515,358**	**$11,515,358**	**$11,210,626**	**$10,987,953**
REVENUES					
WATER & SEWER SALES	$21,711,080	$21,500,775	$21,500,775	$23,064,500	$23,606,500
WATER & SEWER CONNECTION	$106,178	$81,000	$37,500	$81,000	$81,000
WATER & SEWER SENIOR DISCOUNTS	($218,853)	($220,000)	($223,000)	($230,000)	($230,000)
PENALTY FEES	$342,750	$346,000	$330,000	$346,000	$346,000
INTEREST REVENUES	$89,104	$28,000	$170,000	$28,000	$28,000
MISCELLANEOUS/BOND PROCEEDS	$30,163	$27,000	$1,412,000	$27,000	$27,000
TOTAL REVENUES	**$22,060,422**	**$21,762,775**	**$23,227,275**	**$23,316,500**	**$23,858,500**
TOTAL AVAILABLE RESOURCES	**$32,035,093**	**$33,278,133**	**$34,742,633**	**$34,527,126**	**$34,846,453**
APPROPRIATIONS					
PERSONNEL	$1,799,151	$2,035,496	$2,035,496	$2,450,539	$2,468,879
SUPPLIES	$80,099	$248,140	$250,740	$268,588	$262,744
SERVICES & PROFESSIONAL FEES	$15,834,388	$16,383,861	$16,386,861	$16,870,903	$17,506,529
CAPITAL OUTLAY	($0)	$0	$0	$82,000	$0
TRANSFERS TO OTHER FUNDS	$2,805,597	$5,068,755	$4,857,910	$3,866,143	$3,400,895
DEBT SERVICE	$500	$1,000	$1,000	$1,000	$1,000
TOTAL APPROPRIATIONS	**$20,519,734**	**$23,737,252**	**$23,532,007**	**$23,539,173**	**$23,640,047**
WORKING CAPITAL -ENDING BAL.	**$11,515,358**	**$9,540,881**	**$11,210,626**	**$10,987,953**	**$11,206,406**
Reserve Requirement -120 days	6,746,214	7,804,028	7,736,550	7,738,906	7,772,070
Amount over/(under) Reserve Requirement	4,769,144.03	1,736,853	3,474,076	3,249,047	3,434,336
# days covered	205	147	174	170	173
PERSONNEL:					
Full Time	31	31	31	33	33
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

Department of Public Utilities (DPU) Administration is responsible for the oversight of all activities associated with the delivery of water and sewer services. The responsibilities of the Director of DPU include long-range planning for the water utility, developing and administering the annual operating budget, ensuring adequate staffing levels are maintained, ensuring the adequacy of water and sewer rates. The City of DeSoto purchases treated water from Dallas Water Utilities (DWU) and wastewater treatment services from the Trinity River Authority (TRA). The Director of DPU serves as the City liaison TRA and DWU.
DPU Senior Secretary provides support to the Director of DPU as well as to the Utility Billing (UB) Manager and the Water Superintendent by dispatching service calls to Water Maintenance sending follow-up letters to customers who receive assistance with sewer stoppages, generating purchase requisitions, processing invoices for payment, ordering supplies, and serving as backup to key positions in UB.

GOALS AND OBJECTIVES

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

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of customer accounts serviced by the Public Utilities Department	17,277	17,413	17424	17,500
2. Annual water sales in gallons	2,031,380,366	2,316,618,318	2,100,951,235	2,100,951,235
3. Number of customer calls for sewer blockage assistance	503	550	569	510
Efficiency/Effectiveness Measures				
Public Utilities Administration O&M budget per capita	$5.02	$5.05	$4.99	$5.06
Public Utilities Administration O&M budget as a percentage the overall departmental budget	1.29%	1.22%	1.08%	1.13%
1. Average O&M cost ($) per customer account served	$1,115	$1,186	$1,344	$1,345
2. Average O&M cost ($) per million gallons of water sold	$9,655	$9,431	$11,908	$11,209
3. Number of sewer backup claims paid by City's insurance	0	3	0	3 or less

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$60,389	$232,307	$232,307	$248,962	$252,959
SUPPLIES	$1,073	$2,500	$2,500	$2,500	$2,500
SERVICES & PROFESSIONAL FEES	$24,921	$69,615	$59,615	$16,750	$16,750
PUBLIC UTILITY ADMINISTRATION	**$86,382**	**$304,422**	**$294,422**	**$268,212**	**272,209**
PERSONNEL:					
Full Time	2	2	2	2	2

ACTIVITY SUMMARY

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

MISSION/PROGRAM DESCRIPTION

Utility Billing is responsible for providing timely and accurate billings to water and sewer customers. Utility Billing consists of two sections, Meter Services and Customer Service. The Meter Services team is responsible for meter reading, service connection, service disconnection, work order fulfillment, meter installation and meter replacement. Meter replacement is generally performed based on years in service or gallons of water registered. The Customer Service team is responsible for collecting and processing payments, posting payments to customers' accounts, as well as fielding customer calls, assisting customers with account inquiries, and generating work orders for service requests. Utility Billing has two billing cycles. Cycle 1 bills are prepared and distributed by the 15th of each month, and Cycle 2 bills are prepared and distributed by the 30th of each month.

GOALS AND OBJECTIVES

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

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

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

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

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of water bills generated	207,700	209,372	211,297	211,297
2. Number of Utility Billing work orders	17,443	13,782	16,740	16,000
3. Number of disconnections due to nonpayment	6,284	7,427	5,871	6,000
4. Number of water meter reads per year	210,844	212,895	214,286	214,286
Efficiency/Effectiveness Measures				
Utility Billing budget per capita	$30.00	$34.27	$57.88	$33.43
Utility Billing budget % of Public Utilities O&M budget	8%	8%	12%	7.00%
1. Percent of water bills generated on time	92%	96%	100%	95%
2. Percent of Utility Billing work orders completed within (1) business day	99%	99%	99%	99%
3. Percent of uncollected revenue recovered after disconnections	73%	87%	91%	85%
4. Percent of meters tested for accuracy each year			NA	1%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$714,917	$777,512	$777,512	$980,234	$986,129
SUPPLIES	$28,319	$33,200	$31,700	$46,088	$39,844
SERVICES & PROFESSIONAL FEES	$380,185	$404,230	$405,730	$444,972	$436,862
TRANSFERS TO OTHER FUNDS	$500,000	$2,050,063	$2,050,063	$301,000	$325,200
UTILITY BILLING	**$1,623,420**	**$3,265,005**	**$3,265,005**	**$1,772,294**	**1,788,035**
PERSONNEL:					
Full Time	13	13	13	15	15
Part Time	1	1	1	1	1

ACTIVITY SUMMARY

DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY
PUBLIC UTILITIES	502-025-027	FIELD OPERATIONS

MISSION/PROGRAM DESCRIPTION

Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure. The Texas Commission on Environmental Quality (TCEQ) mandates that each dead-end line on the distribution system be flushed monthly to help maintain water quality. Dead-end lines typically occur in cul-de-sacs or at the end of streets with only a single point of entry. Because dead-end lines are only tied in to the distribution at one end, the water reaches the end of the line and stops. During periods of low water usage, the water quality at the end of the line can deteriorate. Routine flushing forces the old water out of the line and introduces fresh water.
The wastewater collection system consists of over 200 miles of piping and over 3,000 sewer manholes. Wastewater collection activities involve maintaining the system through proactive flushing, cleaning and making system repairs as needed.

GOALS AND OBJECTIVES

*Maintain the water distribution system by repairing leaks and breaks in a timely manner.

*Maintain the wastewater system by making necessary repairs and preforming proactive flushing and cleaning.

*Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve.

*Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.

PERFORMANCE MEASURES/SERVICE LEVELS

Quantifiable Factor(s)	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Target
Activity Demand/Workload				
1. Number of dead-end water line flushing events annually	105	1,260	1,260	1,260
2. Daily water allowance from Dallas without penalty (gallons)	14.5MGD	14.5 MGD	14.5MGD	14.5MGD
3. Number of valves in the water distribution system	6,500	6500	6500	6500
4. Number of routine bacteriological samples to be collected annually	720	720	720	720
5. Number of repairs made on water system	187	165	152	152
6. Number of repairs made on sewer system	75	36	42	42
7. Number of water quality complaints received	120	133	112	112
Efficiency/Effectiveness Measures				
Field Operations budget per capita	$235.82	$252.00	$289.43	$295.22
Field Operations budget as % of Public Utilities O&M budget	66%	65%	66%	66%
1. Percentage of dead-end lines flushed monthly	100%	100%	100%	100%
2. Number of days water flow exceeds 14.5 million gallons	0	0	0	0
3 Percentage of valves exercised annually	23%	23%	23%	23%
4. Percentage of bacteriological samples within regulatory compliance	99%	100%	100%	99%
5. Percentage of water repairs completed within 5 hours	100%	96%	100%	90%
6. Percentage of sewer repairs completed within 5 hours	100%	100%	100%	90%
7. Percentage of water quality complaints addressed within 2 business days	100%	100%	95%	95%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$1,000,347	$1,005,612	$1,005,612	$1,201,278	$1,209,726
SUPPLIES	$50,712	$207,440	$211,540	$215,000	$215,400
SERVICES & PROFESSIONAL FEES	$12,437,402	$12,777,539	$12,789,039	$13,309,284	$13,953,020
TRANSFERS TO OTHER FUNDS	$466,304	$470,804	$470,804	$899,004	$408,904
UTILITY FIELD OPERATIONS	**$13,954,765**	**$14,461,395**	**$14,476,995**	**$15,646,566**	**15,787,050**
PERSONNEL:					
Full Time	16	16	16	16	16

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$23,498	$20,065	$20,065	$20,065	$20,065
SUPPLIES	($4)	$5,000	$5,000	$5,000	$5,000
SERVICES & PROFESSIONAL FEES	$2,991,880	$3,132,477	$3,132,477	$3,099,897	$3,099,897
DEBT SERVICE	$500	$1,000	$1,000	$1,000	$1,000
TRANSFERS TO OTHER FUNDS	$1,839,293	$2,547,888	$2,337,043	$2,666,139	$2,666,791
NON-DEPARTMENTAL	**$4,855,168**	**$5,706,430**	**$5,495,585**	**$5,852,101**	**$5,792,753**

CITY OF DESOTO

FUND

WATER METER REPLACEMENT FUND

503

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$ 100,954**	**$ 96,790**	**$ 96,790**	**$ 34,790**	**$ 35,790**
REVENUES					
INTEREST REVENUES	$187	$1,000	$1,000	$1,000	$1,000
TRANSFERS FROM OTHER FUNDS	$500,000	$2,050,063	$2,050,063	$300,000	$300,000
TOTAL REVENUES	**$500,187**	**$2,051,063**	**$2,051,063**	**$301,000**	**$301,000**
TOTAL AVAILABLE RESOURCES	**$ 601,141**	**$ 2,147,853**	**$ 2,147,853**	**$ 335,790**	**$ 336,790**
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	$504,351	$2,113,063	$2,113,063	$300,000	$300,000
TOTAL APPROPRIATIONS	**$504,351**	**$2,113,063**	**$2,113,063**	**$300,000**	**$300,000**
FUND BALANCE-ENDING	**$ 96,790**	**$ 34,790**	**$ 34,790**	**$ 35,790**	**$ 36,790**

CITY OF DESOTO

FUND

WATER/SEWER EQUIP REPLACE FUND

504

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$146,593**	**$ 318,986**	**$318,986**	**$253,686**	**$230,986**
REVENUES					
INTEREST REVENUES	$189	$0	$0	$0	$0
TRANSFERS FROM OTHER FUNDS	$134,900	$139,400	$139,400	$567,600	$101,700
TOTAL REVENUES	**$135,089**	**$139,400**	**$139,400**	**$567,600**	**$101,700**
TOTAL AVAILABLE RESOURCES	**$281,682**	**$ 458,386**	**$ 458,386**	**$ 821,286**	**$ 332,686**
APPROPRIATIONS					
CAPITAL OUTLAY	($37,304)	$204,700	$204,700	$590,300	$101,700
TOTAL APPROPRIATIONS	**($37,304)**	**$204,700**	**$204,700**	**$590,300**	**$101,700**
FUND BALANCE-ENDING	**$318,986**	**$ 253,686**	**$ 253,686**	**$ 230,986**	**$ 230,986**

CITY OF DESOTO

FUND

UTILITY BUILD CONSTUCTION FUND

505

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$0**	**$ -**	**$0**	**$1,002,700**	**$2,005,700**
REVENUES					
INTEREST REVENUES	$0	$0	$2,700	$3,000	$3,500
TRANSFERS FROM OTHER FUNDS	$0	$1,000,000	$1,000,000	$1,000,000	$1,000,000
TOTAL REVENUES	**$0**	**$1,000,000**	**$1,002,700**	**$1,003,000**	**$1,003,500**
TOTAL AVAILABLE RESOURCES	**$0**	**$ 1,000,000**	**$ 1,002,700**	**$ 2,005,700**	**$ 3,009,200**
FUND BALANCE-ENDING	**$0**	**$ 1,000,000**	**$ 1,002,700**	**$ 2,005,700**	**$ 3,009,200**

CITY OF DESOTO

FUND

CIP-WATER & SEWER FUND

508

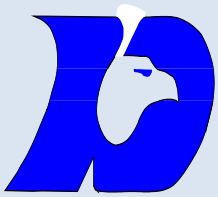
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAPITAL-BEGINNING BAL.	**$7,649,965**	**$6,528,240**	**$6,528,240**	**$6,556,447**	**$6,277,280**
REVENUES					
INTEREST REVENUES	$84,119	$8,500	$8,500	$8,500	$8,500
TRANSFERS FROM OTHER FUNDS	$1,697,723	$1,406,318	$1,195,473	$1,524,569	$1,525,221
MISCELLANEOUS/BOND PROCEEDS	$0	$3,800,000	$3,800,000	$3,100,000	$3,100,000
TOTAL REVENUES	**$1,781,842**	**$5,214,818**	**$5,003,973**	**$4,633,069**	**$4,633,721**
TOTAL AVAILABLE RESOURCES	**$9,431,807**	**$11,743,058**	**$11,532,213**	**$11,189,516**	**$ 10,911,001**
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	$83,558	$0	$0	$0	$0
CAPITAL OUTLAY	$2,379,392	$9,281,990	$3,740,060	$3,400,000	$5,740,000
DEBT SERVICE	$440,616	$1,235,706	$1,235,706	$1,512,236	$1,493,449
TOTAL APPROPRIATIONS	**$2,903,566**	**$10,517,696**	**$4,975,766**	**$4,912,236**	**$7,233,449**
WORKING CAPITAL -ENDING BAL.	**$6,528,240**	**$1,225,363**	**$6,556,447**	**$6,277,280**	**$3,677,552**

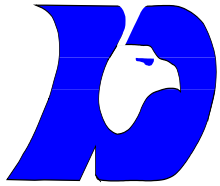


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STORM DRAINAGE



UTILITY FUNDS



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DEVELOPMENT SERVICES
STORM DRAINAGE UTILITY FUNDS
522, 524 AND 528

ENGINEERING SERVICES
Program 522-003-010

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

MAINTENANCE
Program 522-003-020

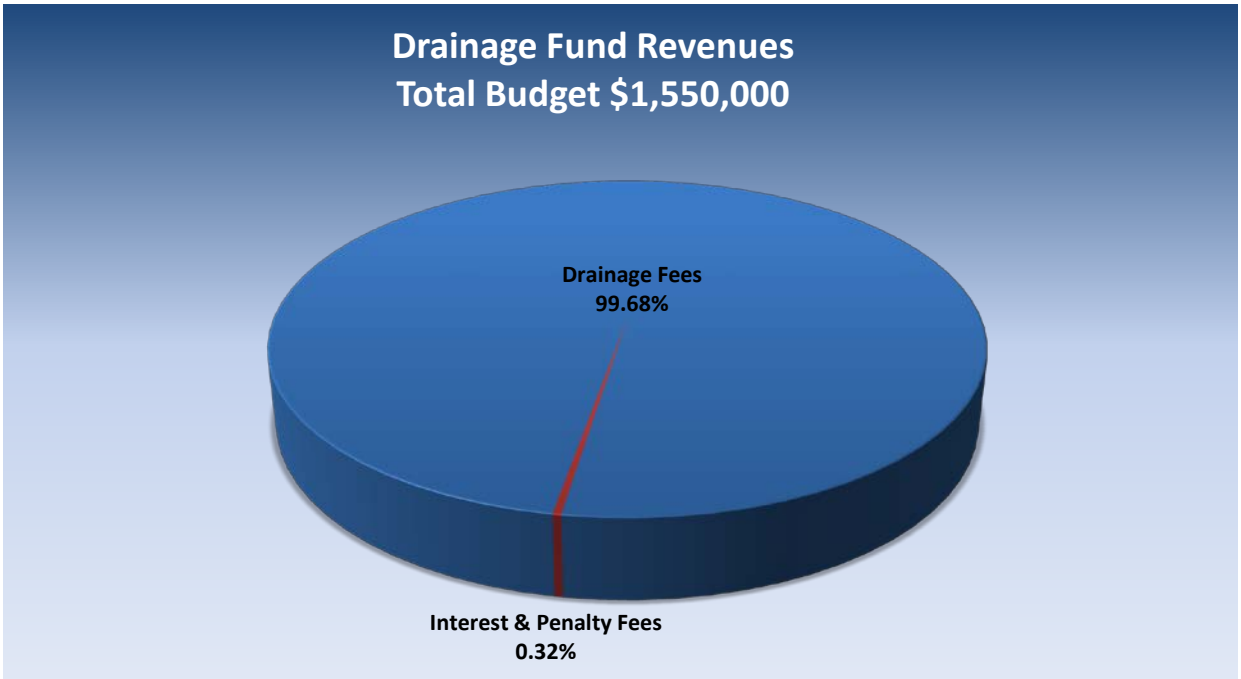
- Funds the Storm Drainage Decal Program; and
- Funds one Operations Coordinator and three Service Provider positions.

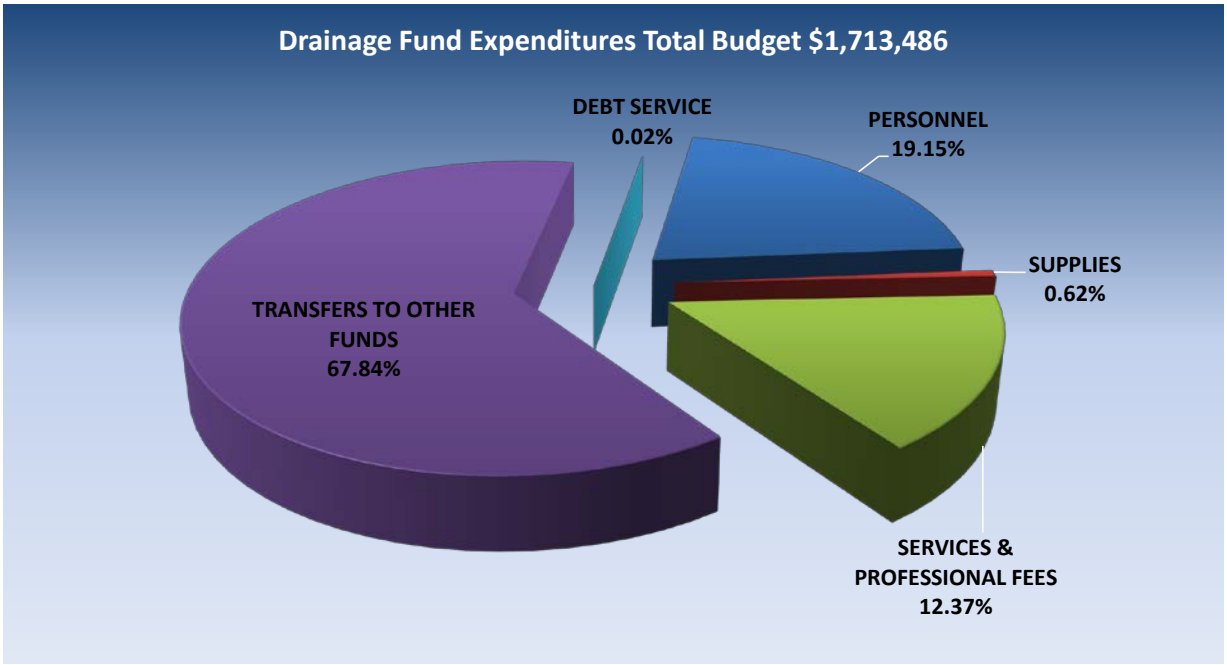
DRAINAGE EQUIP REPLACE FUND
Fund 524

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

DRAINAGE IMPROVEMENTS FUND
Fund 528

- Funds drainage improvements throughout the City.


Drainage Fund Revenues
Total Budget $1,550,000
Drainage Fees
99.68%
Interest & Penalty Fees
0.32%


Drainage Fund Expenditures Total Budget $1,713,486
DEBT SERVICE
0.02%
PERSONNEL
19.15%
SUPPLIES
0.62%
TRANSFERS TO OTHER
FUNDS
67.84%
SERVICES &
PROFESSIONAL FEES
12.37%

CITY OF DESOTO

FUND

STORM DRAINAGE UTILITY FUND

522

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAPITAL-BEGINNING BAL.	**$1,163,354**	**$1,040,431**	**$1,040,431**	**$856,167**	**$692,681**
REVENUES					
DRAINAGE CHARGE REVENUE	$1,552,846	$1,545,000	$1,546,000	$1,545,000	$1,545,000
INTEREST REVENUES	$7,816	$1,500	$12,000	$5,000	$5,000
TRANSFERS FROM OTHER FUNDS	$0	$0	$0	$0	$0
TOTAL REVENUES	**$1,560,662**	**$1,546,500**	**$1,558,000**	**$1,550,000**	**$1,550,000**
TOTAL AVAILABLE RESOURCES	**$2,724,016**	**$2,586,931**	**$2,598,431**	**$2,406,167**	**$2,242,681**
APPROPRIATIONS					
PERSONNEL	$272,541	$337,772	$337,772	$357,539	$355,926
SUPPLIES	$6,720	$8,000	$6,000	$11,000	$11,000
SERVICES & PROFESSIONAL FEES	$191,842	$226,402	$201,202	$271,472	$246,472
TRANSFERS TO OTHER FUNDS	$1,212,232	$1,196,940	$1,196,940	$1,073,125	$599,925
DEBT SERVICE	$250	$350	$350	$350	$350
TOTAL APPROPRIATIONS	**$1,683,585**	**$1,769,464**	**$1,742,264**	**$1,713,486**	**$1,213,673**
WORKING CAPITAL -ENDING BAL.	**$1,040,431**	**$817,467**	**$856,167**	**$692,681**	**$1,029,008**
Reserve Requirements	$100,000	$125,000	$125,000	$125,000	$125,000
Amount over/(under) Reserve Requirement	$940,431	$692,467	$731,167	$567,681	$904,008
PERSONNEL:					
Full Time	5	5	5	5	5
Part Time	0	0	0	0	0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Actuals FY 2019	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$68,564	$98,109	$97,886	$97,886	$103,875	$104,851
SUPPLIES	$4,594	$2,704	$3,000	$3,000	$6,000	$6,000
SERVICES & PROFESSIONAL FEES	$61,419	$38,342	$83,200	$58,000	$135,300	$110,300
TRANSFERS TO OTHER FUNDS	$1,155,532	$1,196,940	$1,196,940	$1,196,940	$600,125	$599,925
ENGINEERING SERVICES	**$1,290,108**	**$1,336,094**	**$1,381,026**	**$1,355,826**	**$845,300**	**$821,076**
PERSONNEL:						
Full Time	1	1	1	1	1	1

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$198,762	$237,906	$237,906	$251,684	$249,095
SUPPLIES	$2,126	$5,000	$3,000	$5,000	$5,000
SERVICES & PROFESSIONAL FEES	$27,750	$33,499	$33,499	$33,499	$33,499
TRANSFERS TO OTHER FUNDS	$56,700	$0	$0	$473,000	$0
MAINTENANCE	**$285,338**	**$276,405**	**$274,405**	**$763,183**	**$287,594**

PERSONNEL:					
Full Time	4	4	4	4	4

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
STORM DRAINAGE UTILITY FUND 522	**NON DEPARTMENTAL 99**	**ALL PROGRAMS**

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$5,216	$1,980	$1,980	$1,980	$1,980
SERVICES & PROFESSIONAL FEES	$102,673	$109,703	$109,703	$102,673	$102,673
DEBT SERVICE	$250	$350	$350	$350	$350
NON DEPARTMENTAL	**$108,139**	**$112,033**	**$112,033**	**$105,003**	**$105,003**

CITY OF DESOTO

FUND

DRAINAGE EQUIP REPLACE FUND

524

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,691**	**$58,391**	**$58,391**	**$10,237**	**$10,237**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$56,700	$0	$0	$0	$0
TOTAL REVENUES	**$56,700**	**$0**	**$0**	**$0**	**$0**
TOTAL AVAILABLE RESOURCES	**$58,391**	**$58,390.60**	**$58,391**	**$10,237**	**$10,237**
APPROPRIATIONS					
CAPITAL OUTLAY	$0	$0	$48,154	$0	$0
TOTAL APPROPRIATIONS	**$0**	**$0**	**$48,154**	**$0**	**$0**
FUND BALANCE-ENDING	**$58,391**	**$58,390.60**	**$10,237**	**$10,237**	**$10,237**

CITY OF DESOTO

FUND

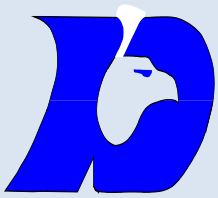
DRAINAGE IMPROVEMENTS FUND

528

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAPITAL-BEGINNING BAL.	**$ 1,203,960**	**$1,654,204**	**$1,654,204**	**$1,656,704**	**$1,662,389**
REVENUES					
INTEREST REVENUES	$10,830	$2,500	$2,500	$2,500	$2,500
TRANSFERS FROM OTHER FUNDS	$1,155,532	$1,196,940	$1,196,940	$1,073,125	$599,925
TOTAL REVENUES	**$1,166,362**	**$1,199,440**	**$1,199,440**	**$1,075,625**	**$602,425**
TOTAL AVAILABLE RESOURCES	**$2,370,322**	**$2,853,644**	**$2,853,644**	**$2,732,329**	**$2,264,814**
APPROPRIATIONS					
CAPITAL OUTLAY	$609,246	$1,801,378	$800,000	$673,000	$700,000
DEBT SERVICE	$96,667	$397,940	$396,940	$396,940	$399,925
TOTAL APPROPRIATIONS	**$716,118**	**$2,199,318**	**$1,196,940**	**$1,069,940**	**$1,099,925**
FUND BALANCE-ENDING	**$1,654,204**	**$654,326**	**$1,656,704**	**$1,662,389**	**$1,164,889**

SANITATION



ENTERPRISE FUNDS



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SANITATION ENTERPRISE FUNDS
552 AND 553

COMMUNITY INITIATIVES
Program *552*-001-013

- Funds the Adopt-A-Street Program.

ENVIRONMENTAL HEALTH/ACTION
Program *552*-001-014

- Funds annual recycling and household hazardous waste disposal events.

STREET MAINTENANCE
Program *552*-003-020

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

PARK MAINTENANCE
Program *552*-005-020

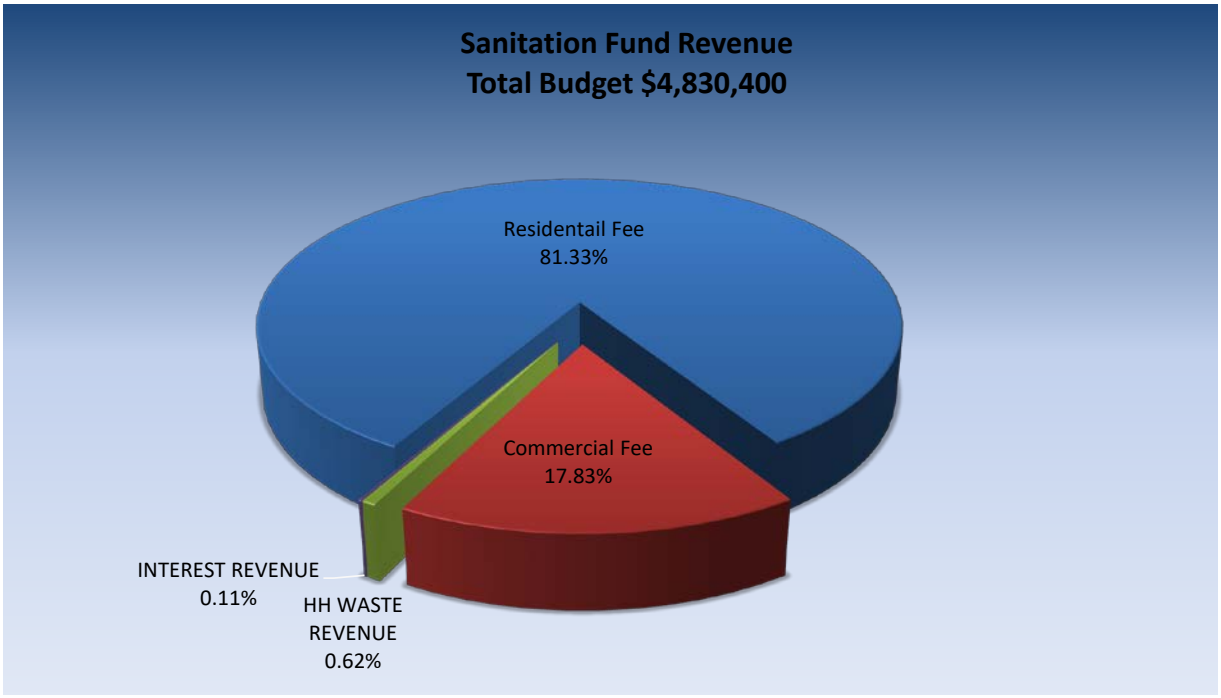
- Funds the four-person Litter/Median Crew, which picks up litter in City right-of-ways and maintains medians along major thoroughfares; and
- Funds efforts of the Keep DeSoto Beautiful Corporation.

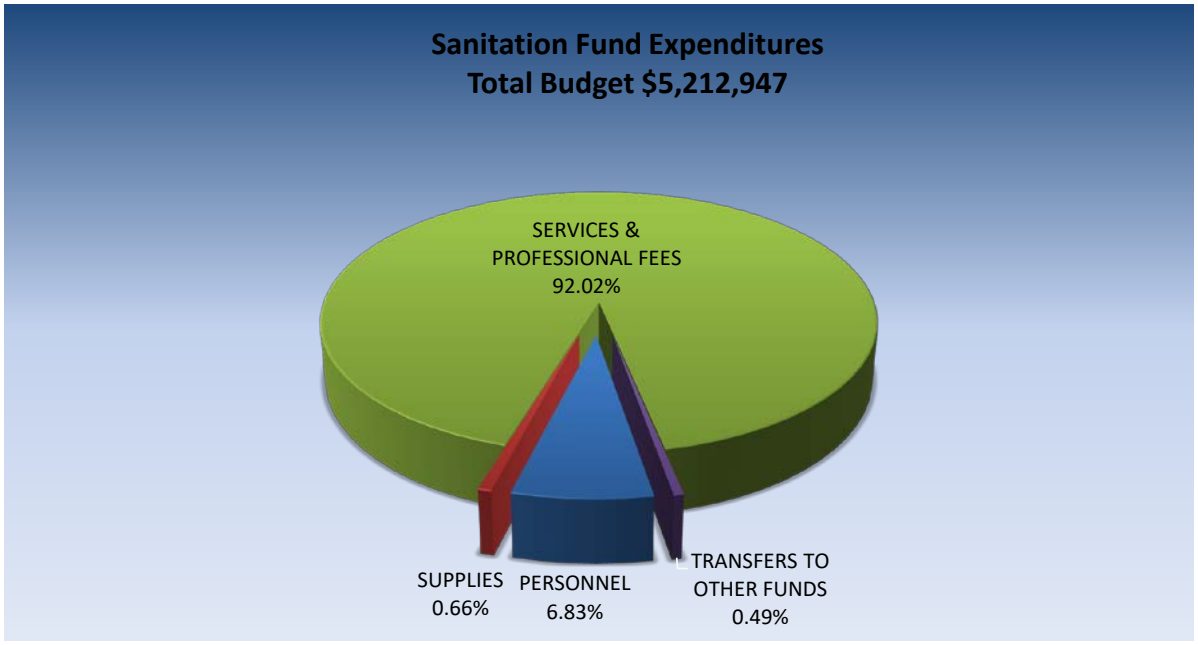
NON-DEPARTMENTAL
Program *552*-099-001

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

SANITATION EQUIP REPLACE FUND
Fund *553*

- Funds capitalized equipment purchases.


Sanitation Fund Revenue
Total Budget $4,830,400
Residentail Fee
81.33%
Commercial Fee
17.83%
INTEREST REVENUE
0.11%
HH WASTE
REVENUE
0.62%


Sanitation Fund Expenditures
Total Budget $5,212,947
SERVICES &
PROFESSIONAL FEES
92.02%
SUPPLIES
0.66%
PERSONNEL
6.83%
TRANSFERS TO
OTHER FUNDS
0.49%

CITY OF DESOTO

FUND

SANITATION ENTERPRISE FUND

552

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAPITAL-BEGINNING BAL.	**$1,908,071**	**$1,732,310**	**$1,732,310**	**$1,225,427**	**$842,880**
REVENUES					
CHARGES FOR SERVICES	$4,315,350	$4,440,844	$4,222,500	$4,794,900	$4,993,620
INTEREST REVENUES	$15,091	$5,500	$9,900	$5,500	$5,500
CONTRIBUTIONS/ MISCELLANEOUS	$30,000	$30,000	$30,000	$30,000	$30,000
TOTAL REVENUES	**$4,360,441**	**$4,476,344**	**$4,262,400**	**$4,830,400**	**$5,029,120**
TOTAL AVAILABLE RESOURCES	**$6,268,512**	**$6,208,654**	**$5,994,710**	**$6,055,827**	**$5,872,000**
APPROPRIATIONS					
PERSONNEL	$287,894	$329,105	$329,105	$355,944	$355,990
SUPPLIES	$24,098	$34,575	$23,400	$34,575	$34,575
SERVICES & PROFESSIONAL FEES	$4,135,854	$4,338,259	$4,381,778	$4,796,828	$4,800,839
CAPITAL OUTLAY	$23,356	$0	$0	$0	$0
TRANSFERS TO OTHER FUNDS	$65,000	$35,000	$35,000	$25,600	$85,600
TOTAL APPROPRIATIONS	**$4,536,202**	**$4,736,939**	**$4,769,283**	**$5,212,947**	**$5,277,004**
WORKING CAPITAL -ENDING BAL.	**$1,732,310**	**$1,471,715**	**$1,225,427**	**$842,880**	**$594,996**
Reserve Requirement -60 days	$745,677	$584,006	$587,994	$642,692	$650,590
Amount over/(under) Reserve Requirement	$986,633	$887,709	$637,433	$200,188	($55,593)
# days covered	139	151	125	79	55
PERSONNEL:					
Full Time	6	6	6	6	6

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

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

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**GENERAL ADMINISTRATION**	
552	1	13 - 52

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
SERVICES & PROFESSIONAL FEES	$35,149	$37,500	$36,700	$39,500	$39,500
GENERAL ADMINISTRATION	**$35,149**	**$37,500**	**$36,700**	**$39,500**	**$39,500**

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$44,579	$68,530	$68,530	$70,876	$71,471
SUPPLIES	$7,430	$16,000	$8,000	$16,000	$16,000
SERVICES & PROFESSIONAL FEES	$6,368	$16,228	$11,228	$16,228	$16,228
DEVELOPMENT SERVICES	**$93,377**	**$135,758**	**$122,758**	**$103,104**	**$163,699**

PERSONNEL:					
Full Time	1	1	1	1	1

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**PARKS & RECREATION DEPT.**	**PARK MAINTENANCE**
552	5	20

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$236,960	$257,866	$257,866	$282,359	$281,810
SUPPLIES	$16,668	$18,575	$15,400	$18,575	$18,575
SERVICES & PROFESSIONAL FEES	$145,282	$177,165	$171,415	$177,165	$177,165
PARK MAINTENANCE	**$428,911**	**$453,606**	**$444,681**	**$503,699**	**$503,150**
PERSONNEL:					
Full Time	5	5	5	5	5

CITY OF DESOTO

FUND	DEPARTMENT	PROGRAM
SANITATION ENTERPRISE FUND	**NON-DEPARTMENTAL**	**ALL**
552	99	

SUMMARY

LINE ITEM EXPENSES	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
PERSONNEL	$6,355	$2,709	$2,709	$2,709	$2,709
SERVICES & PROFESSIONAL FEES	$3,949,055	$4,107,366	$4,162,435	$4,563,935	$4,567,946
CAPITAL OUTLAY	$23,356	$0	$0	$0	$0
NON-DEPARTMENTAL	**$3,978,766**	**$4,110,075**	**$4,165,144**	**$4,566,644**	**$4,570,655**

CITY OF DESOTO

FUND

SANITATION EQUIP REPLACE FUND

553

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
WORKING CAP. CARRYOVER-BEGINNING	**$30,962**	**$45,155**	**$45,155**	**$55,255**	**$55,255**
INTEREST	$51	$0	$700	$0	$0
TRANSFERS FROM OTHER FUNDS	$65,000	$35,000	$35,000	$25,600	$85,600
TOTAL REVENUES	**$65,051**	**$35,000**	**$35,700**	**$25,600**	**$85,600**
TOTAL AVAILABLE RESOURCES	**$96,013**	**$80,155**	**$80,855**	**$80,855**	**$140,855**
APPROPRIATIONS					
CAPITAL OUTLAY	$50,858	$25,600	$25,600	$25,600	$85,600
TOTAL APPROPRIATIONS	**$50,858**	**$25,600**	**$25,600**	**$25,600**	**$85,600**
WORKING CAPITAL BAL.-ENDING	**$45,155**	**$54,555**	**$55,255**	**$55,255**	**$55,255**

HOTEL OCCUPANCY FUND

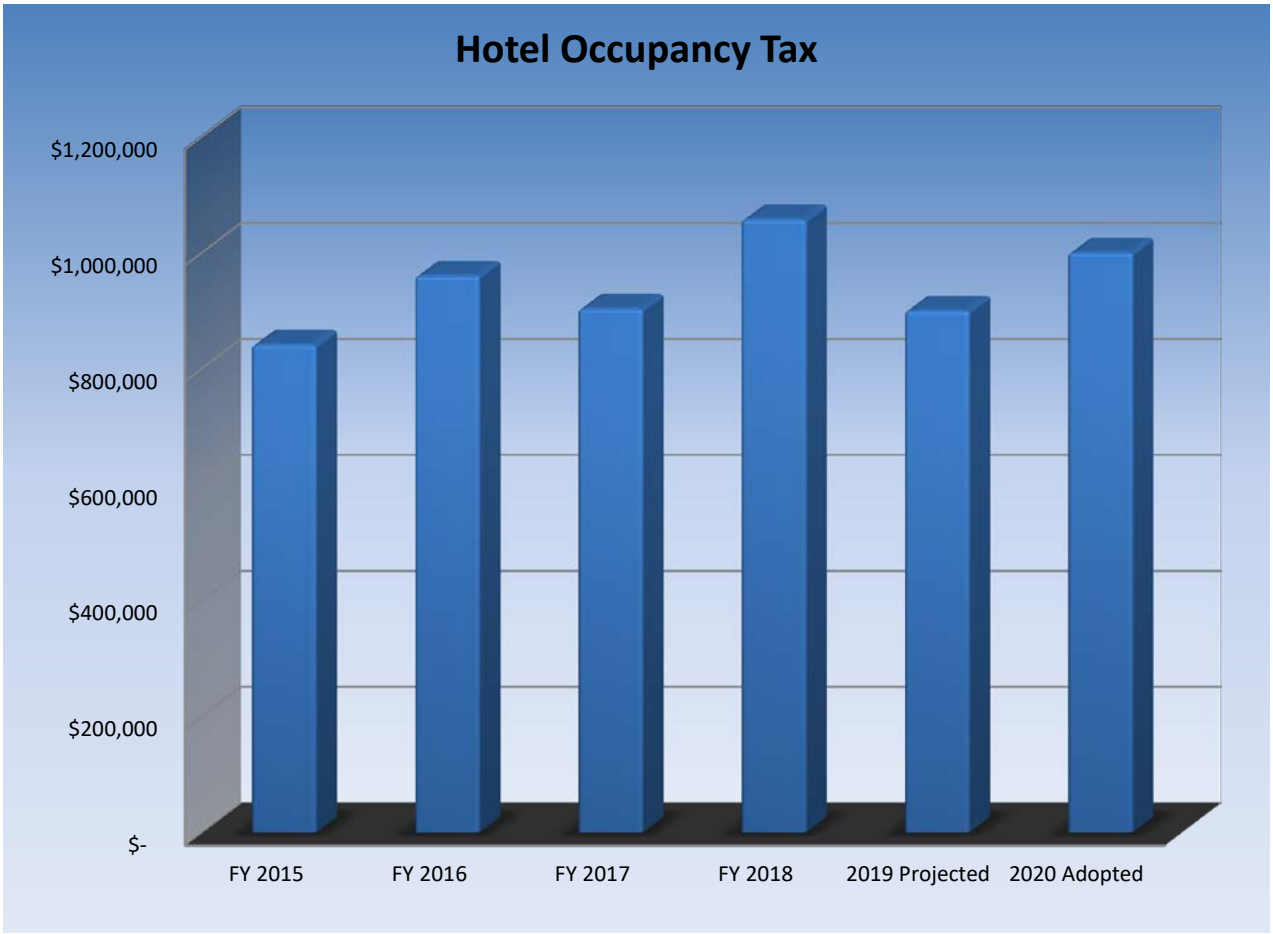


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HOTEL OCCUPANCY FUND-221

HOTEL OCCUPANCY TAX FUND
Fund 221

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



Fiscal Year	Hotel Tax
FY 2015	$ 840,967
FY 2016	$ 959,888
FY 2017	$ 903,183
FY 2018	$ 1,057,307
2019 Projected	$ 900,000
2020 Adopted	$ 1,000,000

The City of Desoto is located on the West side of I35E, at the I35 E southern entrance to the Dallas metropolitan area. Hotel occupancy tax is collected from nine(9) hotels located within the DeSoto city limits. These are the American Best Value Inn & Suites, Holiday Inn Express, Magnuson Grand Hotel, Days Inn and Suites, Town Place Suites/ Marriott,Hampton Inn & Suites, Laquinta, Home2 Suites by Hilton and Best Western-GLo.

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

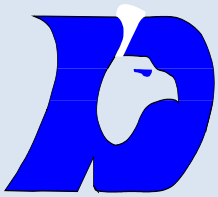
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,426,591**	**$1,526,247**	**$1,526,247**	**$1,104,832**	**$969,779**
REVENUES					
HOTEL OCCUPANCY TAX FUND	$1,057,307	$900,000	$900,000	$1,000,000	$1,000,000
CHARGES FOR SERVICES	$5,814	$4,700	$19,000	$13,500	$8,500
INTEREST	$11,310	$1,500	$27,000	$10,000	$10,000
TOTAL REVENUES	$1,074,432	$906,200	$946,000	$1,023,500	$1,018,500
TOTAL AVAILABLE RESOURCES	**$2,501,023**	**$2,432,447**	**$2,472,247**	**$2,128,332**	**$1,988,279**
EXPENDITURES					
PERSONNEL	$11,757	$14,623	$14,623	$15,461	$15,461
SUPPLIES	$0	$0	$0	$1,000	$600
SERVICES & PROFESSIONAL FEES	$617,366	$840,997	$840,997	$892,092	$839,592
CAPITAL OUTLAY	$243,604	$183,300	$159,746	$0	$0
TRANSFERS	$102,049	$352,049	$352,049	$250,000	$250,000
OPERATING EXPENDITURES	**$974,776**	**$1,390,969**	**$1,367,415**	**$1,158,553**	**$1,105,653**
TOTAL EXPENDITURES	**$974,776**	**$1,390,969**	**$1,367,415**	**$1,158,553**	**$1,105,653**
FUND BALANCE - ENDING	**$1,526,247**	**$1,041,478**	**$1,104,832**	**$969,779**	**$882,626**
Reserve Requirement - 25%*Proj. Rev.	$268,608	$226,550	$236,500	$255,875	$254,625
Amount over/(under) Reserve Requirement	$1,257,639	$814,928	$868,332	$713,904	$628,001

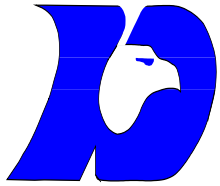


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DEBT SERVICE



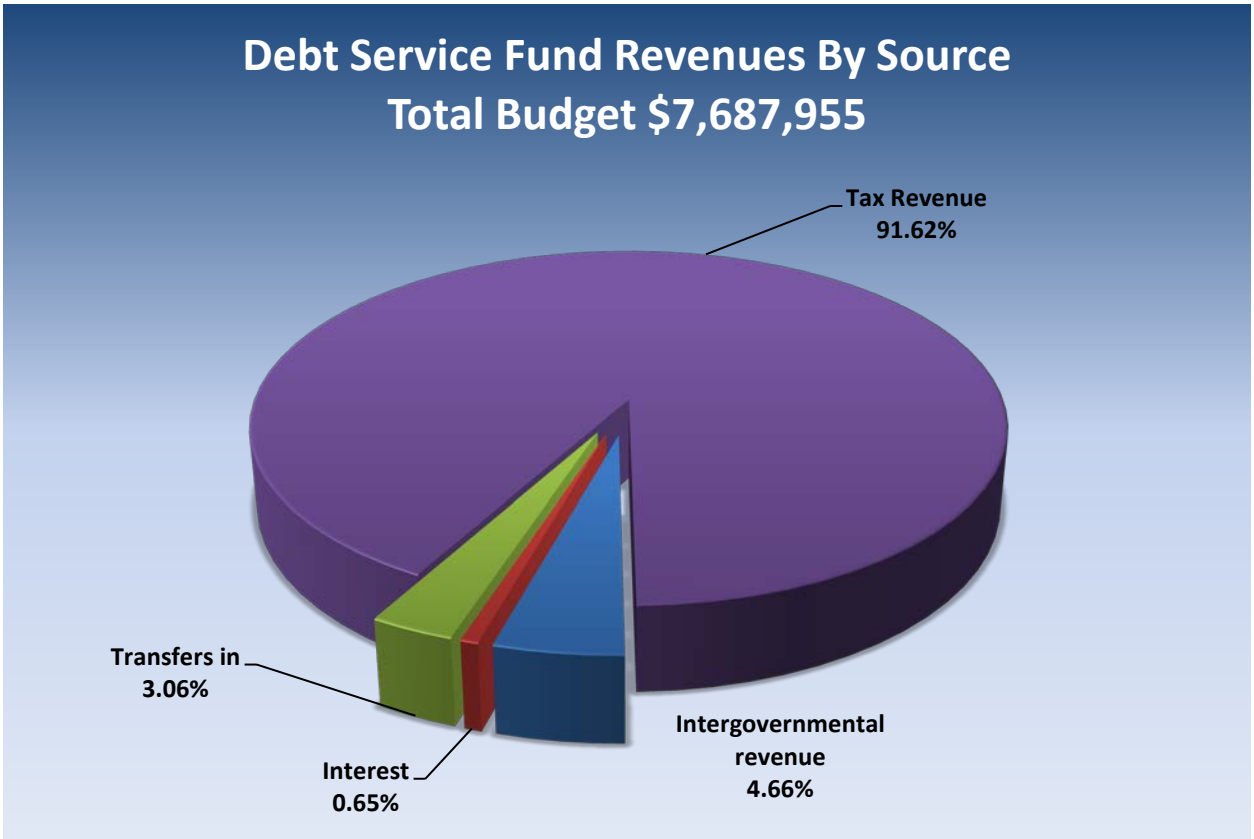
FUND



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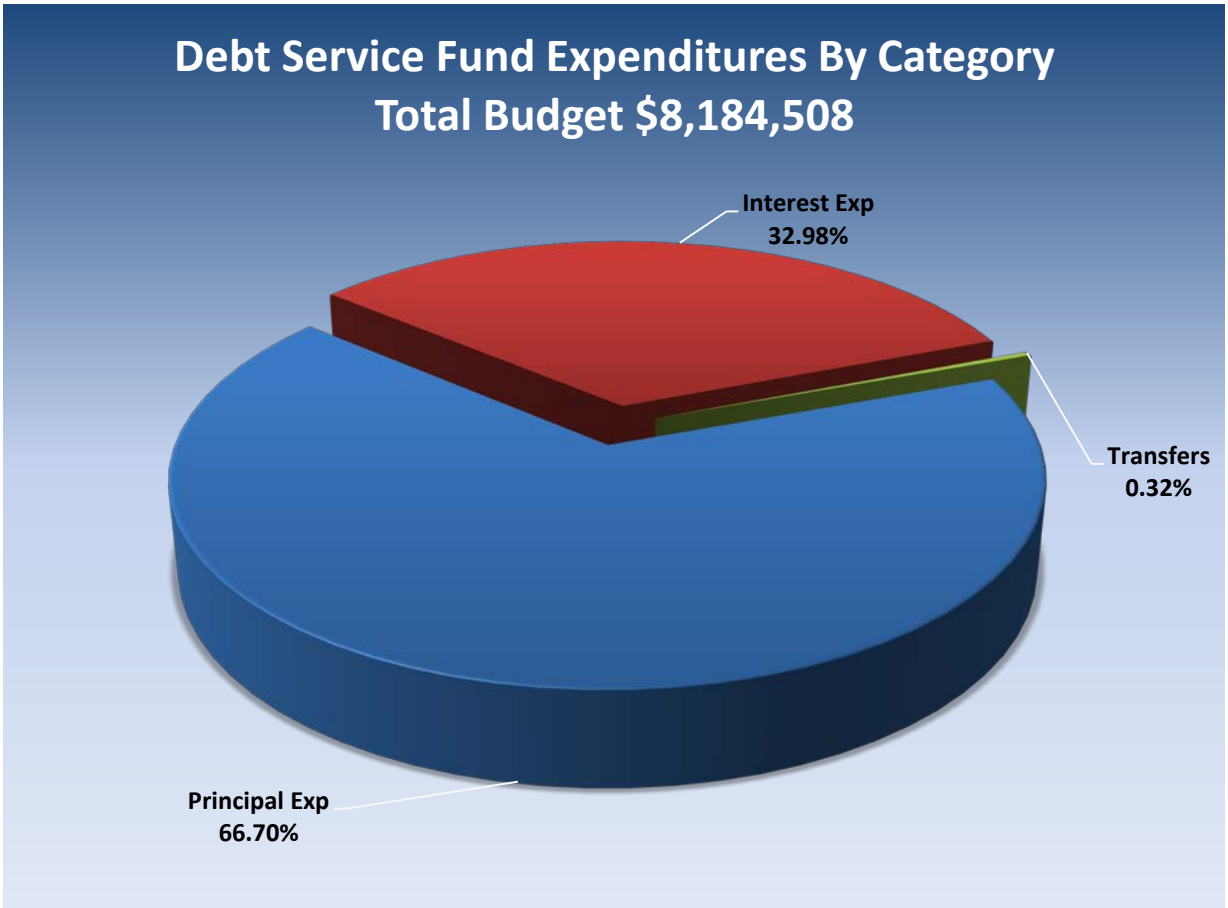
City of DeSoto
Debt Service Fund Overview

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



Revenues in the Debt Service Fund are budgeted at $7,687,955 a decrease of 1.7% from the previously year. The I & S property tax rate for FY2019-20 is calculated at $0.151394 per $100 valuation, a decrease of $0.02 from the previous fiscal year's rate. The I & S rate is equivalent to 21.58% of the total property tax rate of $0.701394 per $100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at $7.043 million and represent 91.09% of total fund revenue.

Intergovernmental Revenue is budgeted at $358,407 represents the second largest source of funding, followed by transfers from other funds that are budgeted at $235,564. Interest revenue is budgeted at $50,000.



Expenditures for the Debt Service Fund are budgeted at $8,184,508 – a increase of 16.57% from the previous year. Interest payments on bonds are budgeted to $2.69 million. Principal payments are budgeted at $5.43 million, a 3.60% increase from the previous year. Transfers to other funds are budgeted at $26,300.

CITY OF DESOTO

FUND

BOND DEBT SERVICE FUND

305

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$3,641,392**	**$4,031,604**	**$4,031,604**	**$4,432,973**	**$3,936,420**
REVENUES					
INTERGOVERNMENTAL REVENUE	$342,649	$358,407	$358,407	$358,407	$358,407
CURRENT TAXES	$7,500,673	$7,027,154	$7,027,154	$6,948,984	$6,948,984
DELINQUENT TAXES	$59,597	$60,000	$60,000	$55,000	$55,000
PENALTIES & INTEREST	$43,009	$40,000	$40,000	$40,000	$40,000
INTEREST REVENUES	$59,527	$1,500	$73,000	$50,000	$50,000
TRANSFERS FROM OTHER FUNDS	$333,438	$337,613	$337,613	$235,564	$235,564
TOTAL REVENUES	**$8,338,893**	**$7,824,674**	**$7,896,174**	**$7,687,955**	**$7,687,955**
TOTAL AVAILABLE RESOURCES	**$11,980,285**	**$11,856,278**	**$11,927,778**	**$12,120,928**	**$11,624,375**
EXPENDITURES					
TRANSFER TO OTHER FUNDS	$26,300	$26,300	$26,300	$26,300	$26,300
DEBT SERVICE	$7,922,381	$7,468,505	$7,468,505	$8,158,208	$7,681,755
TOTAL EXPENDITURES	**$7,948,681**	**$7,494,805**	**$7,494,805**	**$8,184,508**	**$7,708,055**
FUND BALANCE-ENDING	**$4,031,604**	**$4,361,473**	**$4,432,973**	**$3,936,420**	**$3,916,320**
I & S Tax Rate	0.1999	0.171394	0.171394	0.151394	0.151394

CITY OF DESOTO, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN

September 30, 2019

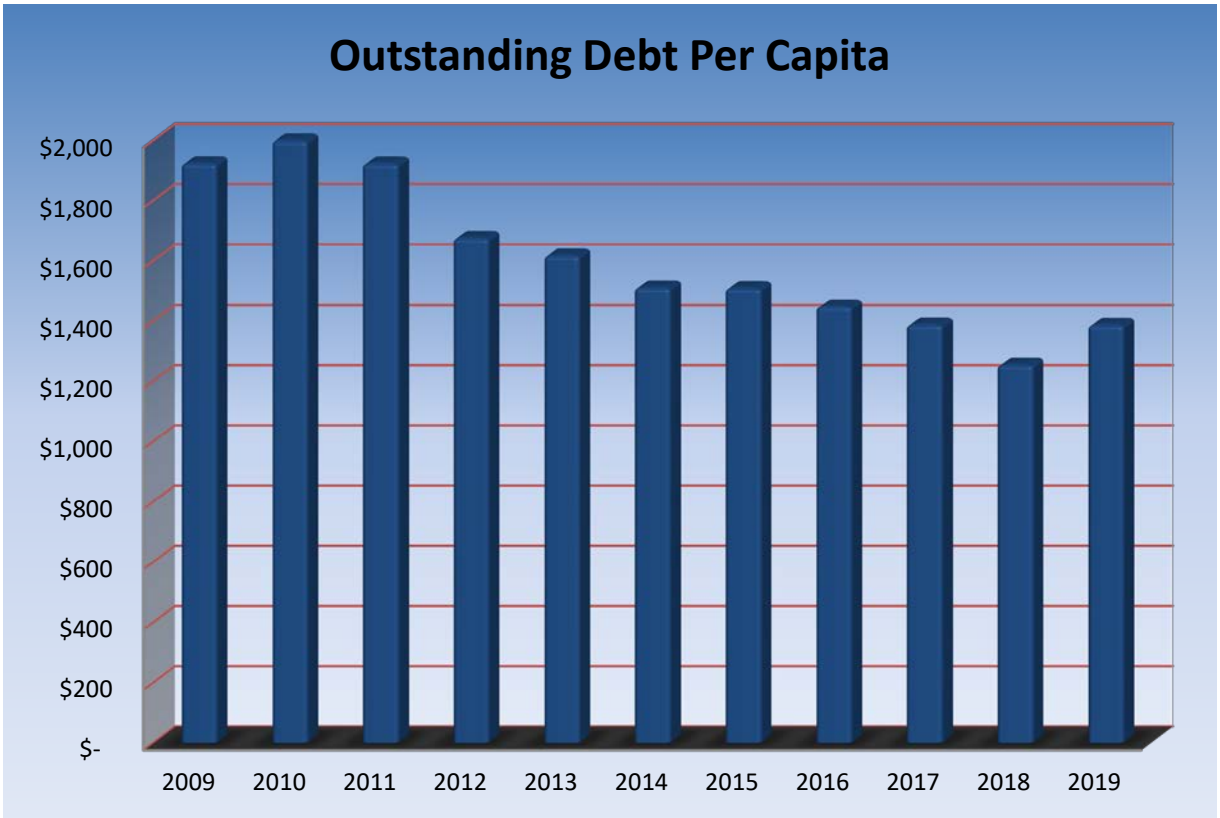
Total Assessed Value	$	5,443,692,760
Less: Exempt Property	$	745,614,643
Net Taxable Assessed Value	**$**	**4,698,078,117**
Debt limit -Ten Percent (10%) of Taxable Assessed Value	$	469,807,812
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	**$**	**74,290,000**
Less: Amount in Debt Service Fund Available for Payment of Principal	$	4,432,973
Total Amount of Debt Applicable to Debt Limit	$	69,857,027
Legal Debt Margin	**$**	**399,950,785**

Source: Dallas Central Appraisal District

Per Capita Outstanding Debt

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

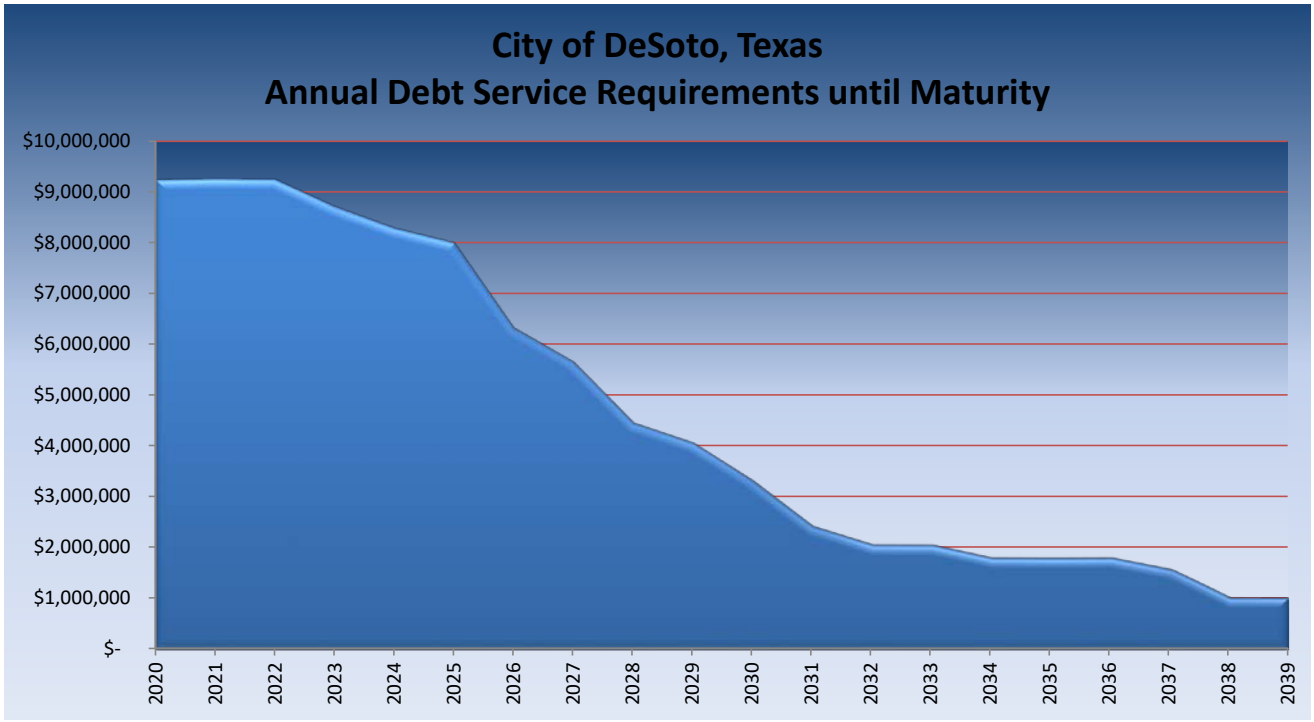
Fiscal Year Ending	Outstanding Debt	Population	Per Capita
2009	$ 93,756,715	48,700	$ 1,925
2010	$ 98,953,254	49,047	$ 2,018
2011	$ 94,360,000	49,047	$ 1,924
2012	$ 85,675,000	51,102	$ 1,677
2013	$ 82,695,000	51,102	$ 1,618
2014	$ 77,245,000	51,102	$ 1,512
2015	$ 77,760,000	51,483	$ 1,510
2016	$ 74,610,000	51,483	$ 1,449
2017	$ 73,745,000	53,128	$ 1,388
2018	$ 67,290,000	53,568	$ 1,256
2019	$ 74,290,000	53,568	$ 1,387



City of DeSoto, Texas

All Outstanding General and Certificate of Obligation Debt
As of Fiscal Year Ending 2019

Period Ending	Principal	Interest	Total Debt Service
9/30/2020	6,420,000	2,839,376	$ 9,259,376
9/30/2021	6,770,000	2,510,719	$ 9,280,719
9/30/2022	7,040,000	2,234,356	$ 9,274,356
9/30/2023	6,790,000	1,945,138	$ 8,735,138
9/30/2024	6,655,000	1,657,781	$ 8,312,781
9/30/2025	6,645,000	1,379,469	$ 8,024,469
9/30/2026	5,210,000	1,145,450	$ 6,355,450
9/30/2027	4,735,000	950,119	$ 5,685,119
9/30/2028	3,710,000	782,947	$ 4,492,947
9/30/2029	3,450,000	647,075	$ 4,097,075
9/30/2030	2,825,000	529,756	$ 3,354,756
9/30/2031	2,025,000	439,781	$ 2,464,781
9/30/2032	1,730,000	370,163	$ 2,100,163
9/30/2033	1,790,000	305,738	$ 2,095,738
9/30/2034	1,595,000	247,069	$ 1,842,069
9/30/2035	1,640,000	194,525	$ 1,834,525
9/30/2036	1,700,000	140,038	$ 1,840,038
9/30/2037	1,525,000	86,675	$ 1,611,675
9/30/2038	1,005,000	45,975	$ 1,050,975
9/30/2039	1,030,000	15,450	$ 1,045,450
TOTAL OUTSTANDING	$ 74,290,000	$ 18,467,600	$ 92,757,600



NOTES

GENERAL OBLIGATION BONDS

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Bonds, Series 2019 (I&S Tax)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020			92,884.31	92,884.31	
08/15/2020			69,087.50	69,087.50	
09/30/2020					161,971.81
02/15/2021	85,000	3.000%	69,087.50	154,087.50	
08/15/2021			67,812.50	67,812.50	
09/30/2021					221,900.00
02/15/2022	85,000	3.000%	67,812.50	152,812.50	
08/15/2022			66,537.50	66,537.50	
09/30/2022					219,350.00
02/15/2023	85,000	3.000%	66,537.50	151,537.50	
08/15/2023			65,262.50	65,262.50	
09/30/2023					216,800.00
02/15/2024	85,000	3.000%	65,262.50	150,262.50	
08/15/2024			63,987.50	63,987.50	
09/30/2024					214,250.00
02/15/2025	85,000	3.000%	63,987.50	148,987.50	
08/15/2025			62,712.50	62,712.50	
09/30/2025					211,700.00
02/15/2026	210,000	4.000%	62,712.50	272,712.50	
08/15/2026			58,512.50	58,512.50	
09/30/2026					331,225.00
02/15/2027	215,000	4.000%	58,512.50	273,512.50	
08/15/2027			54,212.50	54,212.50	
09/30/2027					327,725.00
02/15/2028	225,000	4.000%	54,212.50	279,212.50	
08/15/2028			49,712.50	49,712.50	
09/30/2028					328,925.00
02/15/2029	235,000	4.000%	49,712.50	284,712.50	
08/15/2029			45,012.50	45,012.50	
09/30/2029					329,725.00
02/15/2030	245,000	3.500%	45,012.50	290,012.50	
08/15/2030			40,725.00	40,725.00	
09/30/2030					330,737.50
02/15/2031	250,000	3.500%	40,725.00	290,725.00	
08/15/2031			36,350.00	36,350.00	
09/30/2031					327,075.00
02/15/2032	260,000	3.500%	36,350.00	296,350.00	
08/15/2032			31,800.00	31,800.00	
09/30/2032					328,150.00
02/15/2033	270,000	3.500%	31,800.00	301,800.00	
08/15/2033			27,075.00	27,075.00	
09/30/2033					328,875.00
02/15/2034	280,000	3.000%	27,075.00	307,075.00	
08/15/2034			22,875.00	22,875.00	
09/30/2034					329,950.00
02/15/2035	285,000	3.000%	22,875.00	307,875.00	
08/15/2035			18,600.00	18,600.00	
09/30/2035					326,475.00
02/15/2036	295,000	3.000%	18,600.00	313,600.00	
08/15/2036			14,175.00	14,175.00	
09/30/2036					327,775.00
02/15/2037	305,000	3.000%	14,175.00	319,175.00	
08/15/2037			9,600.00	9,600.00	
09/30/2037					328,775.00

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Bonds, Series 2019 (I&S Tax)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2038	315,000	3.000%	9,600.00	324,600.00	
08/15/2038			4,875.00	4,875.00	
09/30/2038					329,475.00
02/15/2039	325,000	3.000%	4,875.00	329,875.00	
09/30/2039					329,875.00
	4,140,000		1,710,734.31	5,850,734.31	5,850,734.31

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	879,500	2.000%	296,320.00	1,175,820.00	
08/15/2020			287,525.00	287,525.00	
09/30/2020					1,463,345.00
02/15/2021	903,000	3.000%	287,525.00	1,190,525.00	
08/15/2021			273,980.00	273,980.00	
09/30/2021					1,464,505.00
02/15/2022	931,500	4.000%	273,980.00	1,205,480.00	
08/15/2022			255,350.00	255,350.00	
09/30/2022					1,460,830.00
02/15/2023	1,404,000	5.000%	255,350.00	1,659,350.00	
08/15/2023			220,250.00	220,250.00	
09/30/2023					1,879,600.00
02/15/2024	1,481,000	5.000%	220,250.00	1,701,250.00	
08/15/2024			183,225.00	183,225.00	
09/30/2024					1,884,475.00
02/15/2025	1,553,000	5.000%	183,225.00	1,736,225.00	
08/15/2025			144,400.00	144,400.00	
09/30/2025					1,880,625.00
02/15/2026	1,634,500	5.000%	144,400.00	1,778,900.00	
08/15/2026			103,537.50	103,537.50	
09/30/2026					1,882,437.50
02/15/2027	1,721,500	5.000%	103,537.50	1,825,037.50	
08/15/2027			60,500.00	60,500.00	
09/30/2027					1,885,537.50
02/15/2028	930,000	4.000%	60,500.00	990,500.00	
08/15/2028			41,900.00	41,900.00	
09/30/2028					1,032,400.00
02/15/2029	560,000	4.000%	41,900.00	601,900.00	
08/15/2029			30,700.00	30,700.00	
09/30/2029					632,600.00
02/15/2030	165,000	4.000%	30,700.00	195,700.00	
08/15/2030			27,400.00	27,400.00	
09/30/2030					223,100.00
02/15/2031	175,000	4.000%	27,400.00	202,400.00	
08/15/2031			23,900.00	23,900.00	
09/30/2031					226,300.00
02/15/2032	180,000	4.000%	23,900.00	203,900.00	
08/15/2032			20,300.00	20,300.00	
09/30/2032					224,200.00
02/15/2033	185,000	4.000%	20,300.00	205,300.00	
08/15/2033			16,600.00	16,600.00	
09/30/2033					221,900.00
02/15/2034	195,000	4.000%	16,600.00	211,600.00	
08/15/2034			12,700.00	12,700.00	
09/30/2034					224,300.00
02/15/2035	205,000	4.000%	12,700.00	217,700.00	
08/15/2035			8,600.00	8,600.00	
09/30/2035					226,300.00
02/15/2036	210,000	4.000%	8,600.00	218,600.00	

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2036			4,400.00	4,400.00	
09/30/2036					223,000.00
02/15/2037	220,000	4.000%	4,400.00	224,400.00	
09/30/2037					224,400.00
	13,533,000		3,726,855.00	17,259,855.00	17,259,855.00

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	175,000	2.000%	45,175	220,175	
08/15/2020			43,425	43,425	
09/30/2020					263,600
02/15/2021	175,000	3.000%	43,425	218,425	
08/15/2021			40,800	40,800	
09/30/2021					259,225
02/15/2022	185,000	4.000%	40,800	225,800	
08/15/2022			37,100	37,100	
09/30/2022					262,900
02/15/2023	195,000	5.000%	37,100	232,100	
08/15/2023			32,225	32,225	
09/30/2023					264,325
02/15/2024	205,000	5.000%	32,225	237,225	
08/15/2024			27,100	27,100	
09/30/2024					264,325
02/15/2025	215,000	5.000%	27,100	242,100	
08/15/2025			21,725	21,725	
09/30/2025					263,825
02/15/2026	225,000	5.000%	21,725	246,725	
08/15/2026			16,100	16,100	
09/30/2026					262,825
02/15/2027	240,000	5.000%	16,100	256,100	
08/15/2027			10,100	10,100	
09/30/2027					266,200
02/15/2028	245,000	4.000%	10,100	255,100	
08/15/2028			5,200	5,200	
09/30/2028					260,300
02/15/2029	260,000	4.000%	5,200	265,200	
09/30/2029					265,200
	2,120,000		512,725	2,632,725	2,632,725

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	50,500	2.000%	10,130.00	60,630.00	
08/15/2020			9,625.00	9,625.00	
09/30/2020					70,255.00
02/15/2021	52,000	3.000%	9,625.00	61,625.00	
08/15/2021			8,845.00	8,845.00	
09/30/2021					70,470.00
02/15/2022	53,500	4.000%	8,845.00	62,345.00	
08/15/2022			7,775.00	7,775.00	
09/30/2022					70,120.00
02/15/2023	56,000	5.000%	7,775.00	63,775.00	
08/15/2023			6,375.00	6,375.00	
09/30/2023					70,150.00
02/15/2024	59,000	5.000%	6,375.00	65,375.00	
08/15/2024			4,900.00	4,900.00	
09/30/2024					70,275.00
02/15/2025	62,000	5.000%	4,900.00	66,900.00	
08/15/2025			3,350.00	3,350.00	
09/30/2025					70,250.00
02/15/2026	65,500	5.000%	3,350.00	68,850.00	
08/15/2026			1,712.50	1,712.50	
09/30/2026					70,562.50
02/15/2027	68,500	5.000%	1,712.50	70,212.50	
09/30/2027					70,212.50
	467,000		95,295.00	562,295.00	562,295.00

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding & Improvement Bonds, Series 2016 (I&S Tax Portion)
Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	390,000	3.000%	66,743.75	456,743.75	
08/15/2020			60,893.75	60,893.75	
09/30/2020					517,637.50
02/15/2021			60,893.75	60,893.75	
08/15/2021			60,893.75	60,893.75	
09/30/2021					121,787.50
02/15/2022	610,000	3.000%	60,893.75	670,893.75	
08/15/2022			51,743.75	51,743.75	
09/30/2022					722,637.50
02/15/2023	740,000	3.000%	51,743.75	791,743.75	
08/15/2023			40,643.75	40,643.75	
09/30/2023					832,387.50
02/15/2024	690,000	3.000%	40,643.75	730,643.75	
08/15/2024			30,293.75	30,293.75	
09/30/2024					760,937.50
02/15/2025	710,000	2.000%	30,293.75	740,293.75	
08/15/2025			23,193.75	23,193.75	
09/30/2025					763,487.50
02/15/2026	720,000	2.000%	23,193.75	743,193.75	
08/15/2026			15,993.75	15,993.75	
09/30/2026					759,187.50
02/15/2027	135,000	2.000%	15,993.75	150,993.75	
08/15/2027			14,643.75	14,643.75	
09/30/2027					165,637.50
02/15/2028	135,000	2.000%	14,643.75	149,643.75	
08/15/2028			13,293.75	13,293.75	
09/30/2028					162,937.50
02/15/2029	140,000	2.000%	13,293.75	153,293.75	
08/15/2029			11,893.75	11,893.75	
09/30/2029					165,187.50
02/15/2030	145,000	2.000%	11,893.75	156,893.75	
08/15/2030			10,443.75	10,443.75	
09/30/2030					167,337.50
02/15/2031	145,000	2.000%	10,443.75	155,443.75	
08/15/2031			8,993.75	8,993.75	
09/30/2031					164,437.50
02/15/2032	150,000	2.000%	8,993.75	158,993.75	
08/15/2032			7,493.75	7,493.75	
09/30/2032					166,487.50
02/15/2033	150,000	2.250%	7,493.75	157,493.75	
08/15/2033			5,806.25	5,806.25	
09/30/2033					163,300.00
02/15/2034	155,000	2.250%	5,806.25	160,806.25	
08/15/2034			4,062.50	4,062.50	
09/30/2034					164,868.75
02/15/2035	160,000	2.500%	4,062.50	164,062.50	
08/15/2035			2,062.50	2,062.50	
09/30/2035					166,125.00
02/15/2036	165,000	2.500%	2,062.50	167,062.50	
09/30/2036					167,062.50
	5,340,000		791,443.75	6,131,443.75	6,131,443.75

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2016 (I&S Tax)
Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	180,000	4.000%	25,618.75	205,618.75	
08/15/2020			22,018.75	22,018.75	
09/30/2020					227,637.50
02/15/2021	105,000	4.000%	22,018.75	127,018.75	
08/15/2021			19,918.75	19,918.75	
09/30/2021					146,937.50
02/15/2022	120,000	4.000%	19,918.75	139,918.75	
08/15/2022			17,518.75	17,518.75	
09/30/2022					157,437.50
02/15/2023	230,000	4.000%	17,518.75	247,518.75	
08/15/2023			12,918.75	12,918.75	
09/30/2023					260,437.50
02/15/2024	240,000	4.000%	12,918.75	252,918.75	
08/15/2024			8,118.75	8,118.75	
09/30/2024					261,037.50
02/15/2025	250,000	2.050%	8,118.75	258,118.75	
08/15/2025			5,556.25	5,556.25	
09/30/2025					263,675.00
02/15/2026	250,000	2.150%	5,556.25	255,556.25	
08/15/2026			2,868.75	2,868.75	
09/30/2026					258,425.00
02/15/2027	255,000	2.250%	2,868.75	257,868.75	
09/30/2027					257,868.75
	1,630,000		203,456.25	1,833,456.25	1,833,456.25

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding & Improvement Bonds, Series 2016 (Drainage Portion)
Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	50,000	3.000%	6,400	56,400	
08/15/2020			5,650	5,650	
09/30/2020					62,050
02/15/2021	50,000	3.000%	5,650	55,650	
08/15/2021			4,900	4,900	
09/30/2021					60,550
02/15/2022	40,000	3.000%	4,900	44,900	
08/15/2022			4,300	4,300	
09/30/2022					49,200
02/15/2023	85,000	3.000%	4,300	89,300	
08/15/2023			3,025	3,025	
09/30/2023					92,325
02/15/2024	85,000	3.000%	3,025	88,025	
08/15/2024			1,750	1,750	
09/30/2024					89,775
02/15/2025	85,000	2.000%	1,750	86,750	
08/15/2025			900	900	
09/30/2025					87,650
02/15/2026	90,000	2.000%	900	90,900	
09/30/2026					90,900
	485,000		47,450	532,450	532,450

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2016
Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	180,000	4.000%	25,618.75	205,618.75	
08/15/2020			22,018.75	22,018.75	
09/30/2020					227,637.50
02/15/2021	105,000	4.000%	22,018.75	127,018.75	
08/15/2021			19,918.75	19,918.75	
09/30/2021					146,937.50
02/15/2022	120,000	4.000%	19,918.75	139,918.75	
08/15/2022			17,518.75	17,518.75	
09/30/2022					157,437.50
02/15/2023	230,000	4.000%	17,518.75	247,518.75	
08/15/2023			12,918.75	12,918.75	
09/30/2023					260,437.50
02/15/2024	240,000	4.000%	12,918.75	252,918.75	
08/15/2024			8,118.75	8,118.75	
09/30/2024					261,037.50
02/15/2025	250,000	2.050%	8,118.75	258,118.75	
08/15/2025			5,556.25	5,556.25	
09/30/2025					263,675.00
02/15/2026	250,000	2.150%	5,556.25	255,556.25	
08/15/2026			2,868.75	2,868.75	
09/30/2026					258,425.00
02/15/2027	255,000	2.250%	2,868.75	257,868.75	
09/30/2027					257,868.75
	1,630,000		203,456.25	1,833,456.25	1,833,456.25

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	220,000	4.000%	50,893.75	270,893.75	
08/15/2020			46,493.75	46,493.75	
09/30/2020					317,387.50
02/15/2021	235,000	4.000%	46,493.75	281,493.75	
08/15/2021			41,793.75	41,793.75	
09/30/2021					323,287.50
02/15/2022	240,000	4.000%	41,793.75	281,793.75	
08/15/2022			36,993.75	36,993.75	
09/30/2022					318,787.50
02/15/2023	250,000	4.000%	36,993.75	286,993.75	
08/15/2023			31,993.75	31,993.75	
09/30/2023					318,987.50
02/15/2024	260,000	4.000%	31,993.75	291,993.75	
08/15/2024			26,793.75	26,793.75	
09/30/2024					318,787.50
02/15/2025	275,000	4.000%	26,793.75	301,793.75	
08/15/2025			21,293.75	21,293.75	
09/30/2025					323,087.50
02/15/2026	280,000	2.500%	21,293.75	301,293.75	
08/15/2026			17,793.75	17,793.75	
09/30/2026					319,087.50
02/15/2027	285,000	2.750%	17,793.75	302,793.75	
08/15/2027			13,875.00	13,875.00	
09/30/2027					316,668.75
02/15/2028	300,000	3.000%	13,875.00	313,875.00	
08/15/2028			9,375.00	9,375.00	
09/30/2028					323,250.00
02/15/2029	305,000	3.000%	9,375.00	314,375.00	
08/15/2029			4,800.00	4,800.00	
09/30/2029					319,175.00
02/15/2030	320,000	3.000%	4,800.00	324,800.00	
09/30/2030					324,800.00
	2,970,000		553,306.25	3,523,306.25	3,523,306.25

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	1,495,000	4.000%	57,575	1,552,575	
08/15/2020			27,675	27,675	
09/30/2020					1,580,250
02/15/2021	805,000	3.000%	27,675	832,675	
08/15/2021			15,600	15,600	
09/30/2021					848,275
02/15/2022	450,000	2.000%	15,600	465,600	
08/15/2022			11,100	11,100	
09/30/2022					476,700
02/15/2023	290,000	3.000%	11,100	301,100	
08/15/2023			6,750	6,750	
09/30/2023					307,850
02/15/2024	195,000	3.000%	6,750	201,750	
08/15/2024			3,825	3,825	
09/30/2024					205,575
02/15/2025	255,000	3.000%	3,825	258,825	
09/30/2025					258,825
	3,490,000		187,475	3,677,475	3,677,475

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	30,000	4.000%	2,700	32,700	
08/15/2020			2,100	2,100	
09/30/2020					34,800
02/15/2021	30,000	3.000%	2,100	32,100	
08/15/2021			1,650	1,650	
09/30/2021					33,750
02/15/2022	30,000	2.000%	1,650	31,650	
08/15/2022			1,350	1,350	
09/30/2022					33,000
02/15/2023	30,000	3.000%	1,350	31,350	
08/15/2023			900	900	
09/30/2023					32,250
02/15/2024	30,000	3.000%	900	30,900	
08/15/2024			450	450	
09/30/2024					31,350
02/15/2025	30,000	3.000%	450	30,450	
09/30/2025					30,450
	180,000		15,600	195,600	195,600

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	45,000	4.000%	4,550	49,550	
08/15/2020			3,650	3,650	
09/30/2020					53,200
02/15/2021	45,000	3.000%	3,650	48,650	
08/15/2021			2,975	2,975	
09/30/2021					51,625
02/15/2022	50,000	2.000%	2,975	52,975	
08/15/2022			2,475	2,475	
09/30/2022					55,450
02/15/2023	55,000	3.000%	2,475	57,475	
08/15/2023			1,650	1,650	
09/30/2023					59,125
02/15/2024	55,000	3.000%	1,650	56,650	
08/15/2024			825	825	
09/30/2024					57,475
02/15/2025	55,000	3.000%	825	55,825	
09/30/2025					55,825
	305,000		27,700	332,700	332,700

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	1,450,000	5.000%	276,500	1,726,500	
08/15/2020			240,250	240,250	
09/30/2020					1,966,750
02/15/2021	1,815,000	5.000%	240,250	2,055,250	
08/15/2021			194,875	194,875	
09/30/2021					2,250,125
02/15/2022	2,655,000	5.000%	194,875	2,849,875	
08/15/2022			128,500	128,500	
09/30/2022					2,978,375
02/15/2023	1,820,000	5.000%	128,500	1,948,500	
08/15/2023			83,000	83,000	
09/30/2023					2,031,500
02/15/2024	1,750,000	5.000%	83,000	1,833,000	
08/15/2024			39,250	39,250	
09/30/2024					1,872,250
02/15/2025	1,570,000	5.000%	39,250	1,609,250	
09/30/2025					1,609,250
	11,060,000		1,648,250	12,708,250	12,708,250

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	235,000	5.000%	27,875	262,875	
08/15/2020			22,000	22,000	
09/30/2020					284,875
02/15/2021	250,000	5.000%	22,000	272,000	
08/15/2021			15,750	15,750	
09/30/2021					287,750
02/15/2022	270,000	5.000%	15,750	285,750	
08/15/2022			9,000	9,000	
09/30/2022					294,750
02/15/2023	190,000	5.000%	9,000	199,000	
08/15/2023			4,250	4,250	
09/30/2023					203,250
02/15/2024	120,000	5.000%	4,250	124,250	
08/15/2024			1,250	1,250	
09/30/2024					125,500
02/15/2025	50,000	5.000%	1,250	51,250	
09/30/2025					51,250
	1,115,000		132,375	1,247,375	1,247,375

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	105,000	5.000%	8,250	113,250	
08/15/2020			5,625	5,625	
09/30/2020					118,875
02/15/2021	110,000	5.000%	5,625	115,625	
08/15/2021			2,875	2,875	
09/30/2021					118,500
02/15/2022	115,000	5.000%	2,875	117,875	
09/30/2022					117,875
	330,000		25,250	355,250	355,250

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Series 2011 (I&S Tax)
Non Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020			18,700	18,700	
08/15/2020			18,700	18,700	
09/30/2020					37,400
02/15/2021	935,000	4.000%	18,700	953,700	
09/30/2021					953,700
	935,000		56,100	991,100	991,100

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding & Improvement Bonds, Series 2009 (I&S Tax Portion)
Callable on 2/15/2018 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	50,000	4.250%	13,631.25	63,631.25	
08/15/2020			12,568.75	12,568.75	
09/30/2020					76,200.00
02/15/2021	55,000	4.250%	12,568.75	67,568.75	
08/15/2021			11,400.00	11,400.00	
09/30/2021					78,968.75
02/15/2022	55,000	4.250%	11,400.00	66,400.00	
08/15/2022			10,231.25	10,231.25	
09/30/2022					76,631.25
02/15/2023	60,000	4.250%	10,231.25	70,231.25	
08/15/2023			8,956.25	8,956.25	
09/30/2023					79,187.50
02/15/2024	60,000	4.250%	8,956.25	68,956.25	
08/15/2024			7,681.25	7,681.25	
09/30/2024					76,637.50
02/15/2025	65,000	4.250%	7,681.25	72,681.25	
08/15/2025			6,300.00	6,300.00	
09/30/2025					78,981.25
02/15/2026	65,000	4.500%	6,300.00	71,300.00	
08/15/2026			4,837.50	4,837.50	
09/30/2026					76,137.50
02/15/2027	70,000	4.500%	4,837.50	74,837.50	
08/15/2027			3,262.50	3,262.50	
09/30/2027					78,100.00
02/15/2028	70,000	4.500%	3,262.50	73,262.50	
08/15/2028			1,687.50	1,687.50	
09/30/2028					74,950.00
02/15/2029	75,000	4.500%	1,687.50	76,687.50	
09/30/2029					76,687.50
	625,000		147,481.25	772,481.25	772,481.25

CERTIFICATES OF OBLIGATION BONDS

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2019 (W&S)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	145,000	3.000%	114,311.39	259,311.39	
08/15/2020			82,850.00	82,850.00	
09/30/2020					342,161.39
02/15/2021	175,000	3.000%	82,850.00	257,850.00	
08/15/2021			80,225.00	80,225.00	
09/30/2021					338,075.00
02/15/2022	180,000	3.000%	80,225.00	260,225.00	
08/15/2022			77,525.00	77,525.00	
09/30/2022					337,750.00
02/15/2023	190,000	3.000%	77,525.00	267,525.00	
08/15/2023			74,675.00	74,675.00	
09/30/2023					342,200.00
02/15/2024	195,000	4.000%	74,675.00	269,675.00	
08/15/2024			70,775.00	70,775.00	
09/30/2024					340,450.00
02/15/2025	200,000	4.000%	70,775.00	270,775.00	
08/15/2025			66,775.00	66,775.00	
09/30/2025					337,550.00
02/15/2026	210,000	4.000%	66,775.00	276,775.00	
08/15/2026			62,575.00	62,575.00	
09/30/2026					339,350.00
02/15/2027	220,000	4.000%	62,575.00	282,575.00	
08/15/2027			58,175.00	58,175.00	
09/30/2027					340,750.00
02/15/2028	230,000	4.000%	58,175.00	288,175.00	
08/15/2028			53,575.00	53,575.00	
09/30/2028					341,750.00
02/15/2029	235,000	4.000%	53,575.00	288,575.00	
08/15/2029			48,875.00	48,875.00	
09/30/2029					337,450.00
02/15/2030	245,000	4.000%	48,875.00	293,875.00	
08/15/2030			43,975.00	43,975.00	
09/30/2030					337,850.00
02/15/2031	255,000	4.000%	43,975.00	298,975.00	
08/15/2031			38,875.00	38,875.00	
09/30/2031					337,850.00
02/15/2032	265,000	4.000%	38,875.00	303,875.00	
08/15/2032			33,575.00	33,575.00	
09/30/2032					337,450.00
02/15/2033	280,000	4.000%	33,575.00	313,575.00	
08/15/2033			27,975.00	27,975.00	
09/30/2033					341,550.00
02/15/2034	290,000	3.000%	27,975.00	317,975.00	
08/15/2034			23,625.00	23,625.00	
09/30/2034					341,600.00
02/15/2035	295,000	3.000%	23,625.00	318,625.00	
08/15/2035			19,200.00	19,200.00	
09/30/2035					337,825.00
02/15/2036	305,000	3.000%	19,200.00	324,200.00	
08/15/2036			14,625.00	14,625.00	
09/30/2036					338,825.00
02/15/2037	315,000	3.000%	14,625.00	329,625.00	
08/15/2037			9,900.00	9,900.00	
09/30/2037					339,525.00

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2019 (W&S)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2038	325,000	3.000%	9,900.00	334,900.00	
08/15/2038			5,025.00	5,025.00	
09/30/2038					339,925.00
02/15/2039	335,000	3.000%	5,025.00	340,025.00	
09/30/2039					340,025.00
	4,890,000		1,899,911.39	6,789,911.39	6,789,911.39

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	65,000	2.000%	57,325	122,325	
08/15/2020			56,675	56,675	
09/30/2020					179,000
02/15/2021	65,000	2.000%	56,675	121,675	
08/15/2021			56,025	56,025	
09/30/2021					177,700
02/15/2022	65,000	2.000%	56,025	121,025	
08/15/2022			55,375	55,375	
09/30/2022					176,400
02/15/2023	160,000	2.000%	55,375	215,375	
08/15/2023			53,775	53,775	
09/30/2023					269,150
02/15/2024	165,000	2.000%	53,775	218,775	
08/15/2024			52,125	52,125	
09/30/2024					270,900
02/15/2025	165,000	3.000%	52,125	217,125	
08/15/2025			49,650	49,650	
09/30/2025					266,775
02/15/2026	170,000	3.000%	49,650	219,650	
08/15/2026			47,100	47,100	
09/30/2026					266,750
02/15/2027	180,000	3.000%	47,100	227,100	
08/15/2027			44,400	44,400	
09/30/2027					271,500
02/15/2028	185,000	4.000%	44,400	229,400	
08/15/2028			40,700	40,700	
09/30/2028					270,100
02/15/2029	190,000	4.000%	40,700	230,700	
08/15/2029			36,900	36,900	
09/30/2029					267,600
02/15/2030	200,000	4.000%	36,900	236,900	
08/15/2030			32,900	32,900	
09/30/2030					269,800
02/15/2031	205,000	4.000%	32,900	237,900	
08/15/2031			28,800	28,800	
09/30/2031					266,700
02/15/2032	215,000	4.000%	28,800	243,800	
08/15/2032			24,500	24,500	
09/30/2032					268,300
02/15/2033	225,000	4.000%	24,500	249,500	
08/15/2033			20,000	20,000	
09/30/2033					269,500
02/15/2034	235,000	4.000%	20,000	255,000	
08/15/2034			15,300	15,300	
09/30/2034					270,300
02/15/2035	245,000	4.000%	15,300	260,300	
08/15/2035			10,400	10,400	
09/30/2035					270,700
02/15/2036	255,000	4.000%	10,400	265,400	

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2036			5,300	5,300	
09/30/2036					270,700
02/15/2037	265,000	4.000%	5,300	270,300	
09/30/2037					270,300
	3,255,000		1,317,175	4,572,175	4,572,175

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	40,000	2.000%	15,050	55,050	
08/15/2020			14,650	14,650	
09/30/2020					69,700
02/15/2021	40,000	2.000%	14,650	54,650	
08/15/2021			14,250	14,250	
09/30/2021					68,900
02/15/2022	40,000	2.000%	14,250	54,250	
08/15/2022			13,850	13,850	
09/30/2022					68,100
02/15/2023	40,000	2.000%	13,850	53,850	
08/15/2023			13,450	13,450	
09/30/2023					67,300
02/15/2024	40,000	2.000%	13,450	53,450	
08/15/2024			13,050	13,050	
09/30/2024					66,500
02/15/2025	40,000	3.000%	13,050	53,050	
08/15/2025			12,450	12,450	
09/30/2025					65,500
02/15/2026	45,000	3.000%	12,450	57,450	
08/15/2026			11,775	11,775	
09/30/2026					69,225
02/15/2027	45,000	3.000%	11,775	56,775	
08/15/2027			11,100	11,100	
09/30/2027					67,875
02/15/2028	45,000	4.000%	11,100	56,100	
08/15/2028			10,200	10,200	
09/30/2028					66,300
02/15/2029	50,000	4.000%	10,200	60,200	
08/15/2029			9,200	9,200	
09/30/2029					69,400
02/15/2030	50,000	4.000%	9,200	59,200	
08/15/2030			8,200	8,200	
09/30/2030					67,400
02/15/2031	50,000	4.000%	8,200	58,200	
08/15/2031			7,200	7,200	
09/30/2031					65,400
02/15/2032	55,000	4.000%	7,200	62,200	
08/15/2032			6,100	6,100	
09/30/2032					68,300
02/15/2033	55,000	4.000%	6,100	61,100	
08/15/2033			5,000	5,000	
09/30/2033					66,100
02/15/2034	60,000	4.000%	5,000	65,000	
08/15/2034			3,800	3,800	
09/30/2034					68,800
02/15/2035	60,000	4.000%	3,800	63,800	
08/15/2035			2,600	2,600	
09/30/2035					66,400
02/15/2036	65,000	4.000%	2,600	67,600	

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
08/15/2036			1,300	1,300	
09/30/2036					68,900
02/15/2037	65,000	4.000%	1,300	66,300	
09/30/2037					66,300
	885,000		331,400	1,216,400	1,216,400

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2016
Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	40,000	4.000%	13,250.00	53,250.00	
08/15/2020			12,450.00	12,450.00	
09/30/2020					65,700.00
02/15/2021	40,000	4.000%	12,450.00	52,450.00	
08/15/2021			11,650.00	11,650.00	
09/30/2021					64,100.00
02/15/2022	45,000	4.000%	11,650.00	56,650.00	
08/15/2022			10,750.00	10,750.00	
09/30/2022					67,400.00
02/15/2023	45,000	4.000%	10,750.00	55,750.00	
08/15/2023			9,850.00	9,850.00	
09/30/2023					65,600.00
02/15/2024	45,000	3.000%	9,850.00	54,850.00	
08/15/2024			9,175.00	9,175.00	
09/30/2024					64,025.00
02/15/2025	45,000	3.000%	9,175.00	54,175.00	
08/15/2025			8,500.00	8,500.00	
09/30/2025					62,675.00
02/15/2026	50,000	3.000%	8,500.00	58,500.00	
08/15/2026			7,750.00	7,750.00	
09/30/2026					66,250.00
02/15/2027	50,000	2.500%	7,750.00	57,750.00	
08/15/2027			7,125.00	7,125.00	
09/30/2027					64,875.00
02/15/2028	50,000	2.500%	7,125.00	57,125.00	
08/15/2028			6,500.00	6,500.00	
09/30/2028					63,625.00
02/15/2029	50,000	2.500%	6,500.00	56,500.00	
08/15/2029			5,875.00	5,875.00	
09/30/2029					62,375.00
02/15/2030	55,000	2.500%	5,875.00	60,875.00	
08/15/2030			5,187.50	5,187.50	
09/30/2030					66,062.50
02/15/2031	55,000	2.500%	5,187.50	60,187.50	
08/15/2031			4,500.00	4,500.00	
09/30/2031					64,687.50
02/15/2032	55,000	3.000%	4,500.00	59,500.00	
08/15/2032			3,675.00	3,675.00	
09/30/2032					63,175.00
02/15/2033	60,000	3.000%	3,675.00	63,675.00	
08/15/2033			2,775.00	2,775.00	
09/30/2033					66,450.00
02/15/2034	60,000	3.000%	2,775.00	62,775.00	
08/15/2034			1,875.00	1,875.00	
09/30/2034					64,650.00
02/15/2035	60,000	3.000%	1,875.00	61,875.00	
08/15/2035			975.00	975.00	
09/30/2035					62,850.00
02/15/2036	65,000	3.000%	975.00	65,975.00	
09/30/2036					65,975.00
	870,000		230,475.00	1,100,475.00	1,100,475.00

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	150,000	2.500%	29,150.00	179,150.00	
08/15/2020			27,275.00	27,275.00	
09/30/2020					206,425.00
02/15/2021	150,000	2.500%	27,275.00	177,275.00	
08/15/2021			25,400.00	25,400.00	
09/30/2021					202,675.00
02/15/2022	150,000	3.500%	25,400.00	175,400.00	
08/15/2022			22,775.00	22,775.00	
09/30/2022					198,175.00
02/15/2023	160,000	3.500%	22,775.00	182,775.00	
08/15/2023			19,975.00	19,975.00	
09/30/2023					202,750.00
02/15/2024	165,000	3.500%	19,975.00	184,975.00	
08/15/2024			17,087.50	17,087.50	
09/30/2024					202,062.50
02/15/2025	175,000	3.500%	17,087.50	192,087.50	
08/15/2025			14,025.00	14,025.00	
09/30/2025					206,112.50
02/15/2026	175,000	3.000%	14,025.00	189,025.00	
08/15/2026			11,400.00	11,400.00	
09/30/2026					200,425.00
02/15/2027	185,000	3.000%	11,400.00	196,400.00	
08/15/2027			8,625.00	8,625.00	
09/30/2027					205,025.00
02/15/2028	185,000	3.000%	8,625.00	193,625.00	
08/15/2028			5,850.00	5,850.00	
09/30/2028					199,475.00
02/15/2029	190,000	3.000%	5,850.00	195,850.00	
08/15/2029			3,000.00	3,000.00	
09/30/2029					198,850.00
02/15/2030	200,000	3.000%	3,000.00	203,000.00	
09/30/2030					203,000.00
	1,885,000		339,975.00	2,224,975.00	2,224,975.00

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	170,000	2.000%	45,612.50	215,612.50	
08/15/2020			43,912.50	43,912.50	
09/30/2020					259,525.00
02/15/2021	175,000	2.000%	43,912.50	218,912.50	
08/15/2021			42,162.50	42,162.50	
09/30/2021					261,075.00
02/15/2022	180,000	3.000%	42,162.50	222,162.50	
08/15/2022			39,462.50	39,462.50	
09/30/2022					261,625.00
02/15/2023	185,000	3.000%	39,462.50	224,462.50	
08/15/2023			36,687.50	36,687.50	
09/30/2023					261,150.00
02/15/2024	190,000	3.000%	36,687.50	226,687.50	
08/15/2024			33,837.50	33,837.50	
09/30/2024					260,525.00
02/15/2025	195,000	3.000%	33,837.50	228,837.50	
08/15/2025			30,912.50	30,912.50	
09/30/2025					259,750.00
02/15/2026	200,000	3.000%	30,912.50	230,912.50	
08/15/2026			27,912.50	27,912.50	
09/30/2026					258,825.00
02/15/2027	210,000	3.000%	27,912.50	237,912.50	
08/15/2027			24,762.50	24,762.50	
09/30/2027					262,675.00
02/15/2028	215,000	3.500%	24,762.50	239,762.50	
08/15/2028			21,000.00	21,000.00	
09/30/2028					260,762.50
02/15/2029	225,000	3.500%	21,000.00	246,000.00	
08/15/2029			17,062.50	17,062.50	
09/30/2029					263,062.50
02/15/2030	230,000	3.500%	17,062.50	247,062.50	
08/15/2030			13,037.50	13,037.50	
09/30/2030					260,100.00
02/15/2031	240,000	3.500%	13,037.50	253,037.50	
08/15/2031			8,837.50	8,837.50	
09/30/2031					261,875.00
02/15/2032	250,000	3.500%	8,837.50	258,837.50	
08/15/2032			4,462.50	4,462.50	
09/30/2032					263,300.00
02/15/2033	255,000	3.500%	4,462.50	259,462.50	
09/30/2033					259,462.50
	2,920,000		733,712.50	3,653,712.50	3,653,712.50

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	25,000	4.750%	10,325.00	35,325.00	
08/15/2020			9,731.25	9,731.25	
09/30/2020					45,056.25
02/15/2021	25,000	4.750%	9,731.25	34,731.25	
08/15/2021			9,137.50	9,137.50	
09/30/2021					43,868.75
02/15/2022	25,000	5.250%	9,137.50	34,137.50	
08/15/2022			8,481.25	8,481.25	
09/30/2022					42,618.75
02/15/2023	25,000	5.250%	8,481.25	33,481.25	
08/15/2023			7,825.00	7,825.00	
09/30/2023					41,306.25
02/15/2024	30,000	5.250%	7,825.00	37,825.00	
08/15/2024			7,037.50	7,037.50	
09/30/2024					44,862.50
02/15/2025	30,000	5.250%	7,037.50	37,037.50	
08/15/2025			6,250.00	6,250.00	
09/30/2025					43,287.50
02/15/2026	30,000	5.250%	6,250.00	36,250.00	
08/15/2026			5,462.50	5,462.50	
09/30/2026					41,712.50
02/15/2027	35,000	5.750%	5,462.50	40,462.50	
08/15/2027			4,456.25	4,456.25	
09/30/2027					44,918.75
02/15/2028	35,000	5.750%	4,456.25	39,456.25	
08/15/2028			3,450.00	3,450.00	
09/30/2028					42,906.25
02/15/2029	40,000	5.750%	3,450.00	43,450.00	
08/15/2029			2,300.00	2,300.00	
09/30/2029					45,750.00
02/15/2030	40,000	5.750%	2,300.00	42,300.00	
08/15/2030			1,150.00	1,150.00	
09/30/2030					43,450.00
02/15/2031	40,000	5.750%	1,150.00	41,150.00	
09/30/2031					41,150.00
	380,000		140,887.50	520,887.50	520,887.50

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	45,000	3.000%	13,975	58,975	
08/15/2020			13,300	13,300	
09/30/2020					72,275
02/15/2021	50,000	4.000%	13,300	63,300	
08/15/2021			12,300	12,300	
09/30/2021					75,600
02/15/2022	50,000	4.000%	12,300	62,300	
08/15/2022			11,300	11,300	
09/30/2022					73,600
02/15/2023	55,000	4.000%	11,300	66,300	
08/15/2023			10,200	10,200	
09/30/2023					76,500
02/15/2024	55,000	4.000%	10,200	65,200	
08/15/2024			9,100	9,100	
09/30/2024					74,300
02/15/2025	60,000	4.000%	9,100	69,100	
08/15/2025			7,900	7,900	
09/30/2025					77,000
02/15/2026	60,000	4.000%	7,900	67,900	
08/15/2026			6,700	6,700	
09/30/2026					74,600
02/15/2027	60,000	4.000%	6,700	66,700	
08/15/2027			5,500	5,500	
09/30/2027					72,200
02/15/2028	65,000	4.000%	5,500	70,500	
08/15/2028			4,200	4,200	
09/30/2028					74,700
02/15/2029	65,000	4.000%	4,200	69,200	
08/15/2029			2,900	2,900	
09/30/2029					72,100
02/15/2030	70,000	4.000%	2,900	72,900	
08/15/2030			1,500	1,500	
09/30/2030					74,400
02/15/2031	75,000	4.000%	1,500	76,500	
09/30/2031					76,500
	710,000		183,775	893,775	893,775

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	135,000	3.000%	40,125	175,125	
08/15/2020			38,100	38,100	
09/30/2020					213,225
02/15/2021	140,000	4.000%	38,100	178,100	
08/15/2021			35,300	35,300	
09/30/2021					213,400
02/15/2022	145,000	4.000%	35,300	180,300	
08/15/2022			32,400	32,400	
09/30/2022					212,700
02/15/2023	155,000	4.000%	32,400	187,400	
08/15/2023			29,300	29,300	
09/30/2023					216,700
02/15/2024	160,000	4.000%	29,300	189,300	
08/15/2024			26,100	26,100	
09/30/2024					215,400
02/15/2025	165,000	4.000%	26,100	191,100	
08/15/2025			22,800	22,800	
09/30/2025					213,900
02/15/2026	170,000	4.000%	22,800	192,800	
08/15/2026			19,400	19,400	
09/30/2026					212,200
02/15/2027	180,000	4.000%	19,400	199,400	
08/15/2027			15,800	15,800	
09/30/2027					215,200
02/15/2028	185,000	4.000%	15,800	200,800	
08/15/2028			12,100	12,100	
09/30/2028					212,900
02/15/2029	195,000	4.000%	12,100	207,100	
08/15/2029			8,200	8,200	
09/30/2029					215,300
02/15/2030	200,000	4.000%	8,200	208,200	
08/15/2030			4,200	4,200	
09/30/2030					212,400
02/15/2031	210,000	4.000%	4,200	214,200	
09/30/2031					214,200
	2,040,000		527,525	2,567,525	2,567,525

BOND DEBT SERVICE

DeSoto Economic Development Corporation
All Outstanding DEDC Revenue Supported General Obligation Debt
As of Fiscal Year 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	20,000	4.750%	8,150.00	28,150.00	
08/15/2020			7,675.00	7,675.00	
09/30/2020					35,825.00
02/15/2021	20,000	4.750%	7,675.00	27,675.00	
08/15/2021			7,200.00	7,200.00	
09/30/2021					34,875.00
02/15/2022	20,000	5.250%	7,200.00	27,200.00	
08/15/2022			6,675.00	6,675.00	
09/30/2022					33,875.00
02/15/2023	20,000	5.250%	6,675.00	26,675.00	
08/15/2023			6,150.00	6,150.00	
09/30/2023					32,825.00
02/15/2024	20,000	5.250%	6,150.00	26,150.00	
08/15/2024			5,625.00	5,625.00	
09/30/2024					31,775.00
02/15/2025	25,000	5.250%	5,625.00	30,625.00	
08/15/2025			4,968.75	4,968.75	
09/30/2025					35,593.75
02/15/2026	25,000	5.250%	4,968.75	29,968.75	
08/15/2026			4,312.50	4,312.50	
09/30/2026					34,281.25
02/15/2027	25,000	5.750%	4,312.50	29,312.50	
08/15/2027			3,593.75	3,593.75	
09/30/2027					32,906.25
02/15/2028	30,000	5.750%	3,593.75	33,593.75	
08/15/2028			2,731.25	2,731.25	
09/30/2028					36,325.00
02/15/2029	30,000	5.750%	2,731.25	32,731.25	
08/15/2029			1,868.75	1,868.75	
09/30/2029					34,600.00
02/15/2030	30,000	5.750%	1,868.75	31,868.75	
08/15/2030			1,006.25	1,006.25	
09/30/2030					32,875.00
02/15/2031	35,000	5.750%	1,006.25	36,006.25	
09/30/2031					36,006.25
	300,000		111,762.50	411,762.50	411,762.50

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2020	230,000	3.500%	66,571.88	296,571.88	
08/15/2020			62,546.88	62,546.88	
09/30/2020					359,118.76
02/15/2021	240,000	4.500%	62,546.88	302,546.88	
08/15/2021			57,146.88	57,146.88	
09/30/2021					359,693.76
02/15/2022	250,000	4.500%	57,146.88	307,146.88	
08/15/2022			51,521.88	51,521.88	
09/30/2022					358,668.76
02/15/2023	265,000	4.500%	51,521.88	316,521.88	
08/15/2023			45,559.38	45,559.38	
09/30/2023					362,081.26
02/15/2024	275,000	4.500%	45,559.38	320,559.38	
08/15/2024			39,371.88	39,371.88	
09/30/2024					359,931.26
02/15/2025	285,000	4.000%	39,371.88	324,371.88	
08/15/2025			33,671.88	33,671.88	
09/30/2025					358,043.76
02/15/2026	300,000	4.000%	33,671.88	333,671.88	
08/15/2026			27,671.88	27,671.88	
09/30/2026					361,343.76
02/15/2027	310,000	4.000%	27,671.88	337,671.88	
08/15/2027			21,471.88	21,471.88	
09/30/2027					359,143.76
02/15/2028	325,000	4.125%	21,471.88	346,471.88	
08/15/2028			14,768.75	14,768.75	
09/30/2028					361,240.63
02/15/2029	340,000	4.250%	14,768.75	354,768.75	
08/15/2029			7,543.75	7,543.75	
09/30/2029					362,312.50
02/15/2030	355,000	4.250%	7,543.75	362,543.75	
09/30/2030					362,543.75
	3,175,000		789,121.96	3,964,121.96	3,964,121.96

DESOTO PARK DEVELOPMENT CORPORATION

SALES TAX BONDS

BOND DEBT SERVICE

DeSoto Park Development Corporation

Sales Tax Revenue Refunding Bonds, Series 2011

Callable on 2/15/2019 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2020	195,000	4.000%	12,300	207,300	
8/15/2020			8,400	8,400	
9/30/2020					215,700
2/15/2021	205,000	4.000%	8,400	213,400	
8/15/2021			4,300	4,300	
9/30/2021					217,700
2/15/2022	215,000	4.000%	4,300	219,300	
9/30/2022					219,300
	615,000		37,700	652,700	652,700

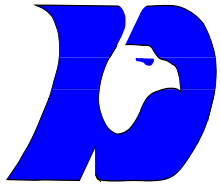
DESOTO ECONOMIC DEVELOPMENT CORPORATION

SALES TAX BONDS

DeSoto Economic Development Corporation

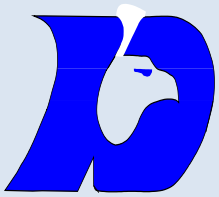
Sales Tax Revenue Refunding Bonds, Series 2011

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/15/2020	225,000	4.000%	24,200	249,200	
8/15/2020			19,700	19,700	
9/30/2020					268,900
2/15/2021	230,000	4.000%	19,700	249,700	
8/15/2021			15,100	15,100	
9/30/2021					264,800
2/15/2022	245,000	4.000%	15,100	260,100	
8/15/2022			10,200	10,200	
9/30/2022					270,300
2/15/2023	250,000	4.000%	10,200	260,200	
8/15/2023			5,200	5,200	
9/30/2023					265,400
2/15/2024	260,000	4.000%	5,200	265,200	
9/30/2024					265,200
	1,210,000		124,600	1,334,600	1,334,600



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SPECIAL REVENUE



FUNDS



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City of DeSoto
Police Department
Police Seizure State Awards Fund 209
Police Seizure Fed Awards Fund 210
Grants Fund 229
Fire Department
EMS Spec Revenue Fund 213
Fire Training Fund 228
City Manager
Energy Mgmt Fund 230
Historical Foundation Fund 237
CDBG Grant Fund 263
Parks and Recreation Department
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
Financial Services
DeSoto Health Fac. Dev Corp Fund 240
DeSoto Housing Fin. Corp Fund 241
DeSoto Industrial Dev Authority Fund 242
Municipal Court
Juvenile Case Manager Fund 224
Municipal Court Technology Fund 225
Municipal Court Security Fund 226
Library Services
Library Revenue Fund 624



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CITY OF DESOTO

FUND

POLICE DEPT.-STATE SEIZED FUND

209

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,539**	**$1,545**	**$1,545**	**$1,615**	**$2,465**
REVENUES					
INTEREST	$6	$50	$70	$50	$50
MISCELLANEOUS	$0	$1,000	$0	$1,000	$1,000
TOTAL REVENUES	$6	$1,050	$70	$1,050	$1,050
TOTAL AVAILABLE RESOURCES	**$1,545**	**$2,595**	**$1,615**	**$2,665**	**$3,515**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$0	$200	$0	$200	$200
TOTAL EXPENDITURES	**$0**	**$200**	**$0**	**$200**	**$200**
FUND BALANCE - ENDING	**$1,545**	**$2,395**	**$1,615**	**$2,465**	**$3,315**

CITY OF DESOTO

FUND

POLICE DEPT.- FED SEIZED FUNDS

210

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$393,556**	**$537,004**	**$537,004**	**$364,959**	**$169,859**
REVENUES					
INTERGOVERNMENTAL REVENUE	$447,596	$55,000	$27,000	$55,000	$55,000
INTEREST	$5,594	$200	$7,900	$200	$200
CONTRIBUTIONS/ MISCELLANEOUS	$25,661	$0	$2,353	$0	$0
TOTAL REVENUES	$478,851	$55,200	$37,253	$55,200	$55,200
TOTAL AVAILABLE RESOURCES	**$872,407**	**$592,204**	**$574,257**	**$420,159**	**$225,059**
EXPENDITURES					
PERSONNEL	$12,476	$0	$30,100	$0	$0
SUPPLIES	$106,709	$75,825	$51,000	$90,000	$17,000
SERVICES & PROFESSIONAL FEES	$127,169	$125,500	$105,623	$130,300	$43,000
CAPITAL OUTLAY	$51,047	$22,575	$22,575	$30,000	$0
TRANSFERS TO OTHER FUNDS	$38,003	$0	$0	$0	$0
TOTAL EXPENDITURES	**$335,403**	**$223,900**	**$209,298**	**$250,300**	**$60,000**
FUND BALANCE - ENDING	**$537,004**	**$368,304**	**$364,959**	**$169,859**	**$165,059**

CITY OF DESOTO

FUND

EMS/FIRE SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$24,434**	**$27,688**	**$27,688**	**$31,438**	**$35,138**
REVENUES					
INTEREST	$28	$50	$250	$200	$200
INTERGOVERNMENTAL REVENUE	$3,227	$5,000	$5,000	$5,000	$5,000
TOTAL REVENUES	$3,255	$5,050	$5,250	$5,200	$5,200
TOTAL AVAILABLE RESOURCES	**$27,688**	**$32,738**	**$32,938**	**$36,638**	**$40,338**
EXPENDITURES					
SUPPLIES	$0	$1,500	$1,500	$1,500	$1,500
TOTAL EXPENDITURES	**$0**	**$1,500**	**$1,500**	**$1,500**	**$1,500**
FUND BALANCE - ENDING	$27,688	$31,238	$31,438	$35,138	$38,838

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	$4,000	4,000	$4,000	$4,000	$4,000
REVENUES					
TOTAL REVENUES	$0	-	$0	$0	$0
TOTAL AVAILABLE RESOURCES	$4,000	4,000	$4,000	$4,000	$4,000
EXPENDITURES					
TOTAL EXPENDITURES	$0	$0	$0	$0	$0
FUND BALANCE-ENDING	$4,000	4,000	$4,000	$4,000	$4,000

CITY OF DESOTO

FUND

JUVENILE CASE MANAGER FUND

224

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$54,697**	**$53,991**	**$53,991**	**$50,752**	**$42,322**
REVENUES					
FINES & FORFEITURE FEES	$27,484	$25,000	$25,000	$25,000	$25,000
INTEREST	$58	$150	$500	$150	$150
TOTAL REVENUES	$57,542	$55,150	$55,500	$55,150	$55,150
TOTAL AVAILABLE RESOURCES	**$112,239**	**$109,141**	**$109,491**	**$105,902**	**$97,472**
EXPENDITURES					
PERSONNEL	$58,148	$57,799	$57,799	$61,740	$61,798
SUPPLIES	$0	$900	$400	$885	$885
SERVICES & PROFESSIONAL FEES	$100	$940	$540	$955	$955
TOTAL EXPENDITURES	**$58,248**	**$59,639**	**$58,739**	**$63,580**	**$63,638**
FUND BALANCE - ENDING	**$53,991**	**$49,502**	**$50,752**	**$42,322**	**$33,834**
PERSONNEL:					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0

CITY OF DESOTO

FUND

MUNICIPAL COURT TECHNOLOGY

225

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$92,236**	**$91,882**	**$91,882**	**$98,342**	**$101,302**
REVENUES					
FINES & FORFEITURE FEES	$22,035	$20,000	$20,000	$20,000	$20,000
INTEREST	$97	$100	$1,000	$500	$500
TOTAL REVENUES	$22,132	$20,100	$21,000	$20,500	$20,500
TOTAL AVAILABLE RESOURCES	**$114,368**	**$111,982**	**$112,882**	**$118,842**	**$121,802**
EXPENDITURES					
SUPPLIES	$20,257	$8,000	$5,000	$10,500	$10,500
SERVICES & PROFESSIONAL FEES	$2,229	$9,540	$9,540	$7,040	$7,040
TOTAL EXPENDITURES	**$22,486**	**$17,540**	**$14,540**	**$17,540**	**$17,540**
FUND BALANCE - ENDING	**$91,882**	**$94,442**	**$98,342**	**$101,302**	**$104,262**

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$85,136**	**$86,408**	**$86,408**	**$83,334**	**$78,960**
REVENUES					
FINES & FORFEITURE FEES	$16,526	$15,000	$15,000	$15,000	$15,000
INTEREST	$86	$250	$850	$250	$250
TOTAL REVENUES	$16,612	$15,250	$15,850	$15,250	$15,250
TOTAL AVAILABLE RESOURCES	**$101,748**	**$101,658**	**$102,258**	**$98,584**	**$94,210**
EXPENDITURES					
SUPPLIES	$451	$3,000	$3,000	$3,700	$3,700
SERVICES & PROFESSIONAL FEES	$3,689	$4,724	$4,724	$4,724	$4,724
TRANSFER TO OTHER FUNDS	$11,200	$11,200	$11,200	$11,200	$11,200
TOTAL EXPENDITURES	**$15,340**	**$18,924**	**$18,924**	**$19,624**	**$19,624**
FUND BALANCE - ENDING	$86,408	$82,734	$83,334	$78,960	$74,586

CITY OF DESOTO

FUND

RECREATION REVOLVING FUND

227

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$239,344**	**$227,303**	**$227,303**	**$198,086**	**$204,782**
REVENUES					
RECREATION FEES	$306,770	$273,300	$275,200	$281,500	$281,500
INTEREST	$256	$600	$600	$600	$600
MISCELLANEOUS	$64,170	$49,000	$49,000	$49,000	$49,000
TRANSFERS FROM OTHER FUNDS	$43,000	$43,000	$43,000	$43,000	$43,000
TRANSFERS FROM OTHER FUNDS	$18,920	$13,469	$25,000	$25,000	$25,000
TOTAL REVENUES	$433,116	$390,900	$404,331	$404,100	$404,100
TOTAL AVAILABLE RESOURCES	**$672,460**	**$618,203**	**$631,634**	**$602,186**	**$608,882**
EXPENDITURES					
PERSONNEL	$93,834	$94,942	$94,942	$105,329	$107,222
SUPPLIES	$6,235	$18,316	$17,816	$13,000	$13,000
SERVICES & PROFESSIONAL FEES	$255,373	$240,290	$230,790	$214,075	$214,075
CAPITAL OUTLAY	$5,150	$10,000	$20,000	$30,000	$30,000
TRANSFERS TO OTHER FUNDS	$84,565	$70,000	$70,000	$35,000	$35,000
TOTAL EXPENDITURES	**$445,157**	**$433,548**	**$433,548**	**$397,404**	**$399,297**
FUND BALANCE - ENDING	$227,303	$184,655	$198,086	$204,782	$209,585
PERSONNEL:					
Full Time	1	1	1	1	1
Part Time	1	1	1	1	1

CITY OF DESOTO

FUND

FIRE TRAINING FUND

228

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$246,533**	**$210,953**	**$210,953**	**$156,600**	**$177,446**
REVENUES					
CHARGES FOR SERVICES	$198,905	$304,000	$234,000	$304,000	$304,000
INTEREST	$238	$600	$600	$600	$600
MISCELLANEOUS	$59,529	$45,500	$48,000	$45,500	$45,500
TOTAL REVENUES	$258,672	$350,100	$282,600	$350,100	$350,100
TOTAL AVAILABLE RESOURCES	**$505,205**	**$561,053**	**$493,553**	**$506,700**	**$527,546**
EXPENDITURES					
PERSONNEL	$155,219	$166,477	$166,477	$167,804	$168,310
SUPPLIES	$41,800	$54,000	$54,000	$52,800	$54,000
SERVICES & PROFESSIONAL FEES	$65,558	$84,626	$80,626	$72,800	$80,626
TRANSFERS TO OTHER FUNDS	$31,675	$35,850	$35,850	$35,850	$35,850
TOTAL EXPENDITURES	**$294,252**	**$340,953**	**$336,953**	**$329,254**	**$338,786**
FUND BALANCE - ENDING	**$210,953**	**$220,100**	**$156,600**	**$177,446**	**$188,760**
PERSONNEL:					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0

CITY OF DESOTO

FUND

POLICE GRANT FUND

229

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$51,278**	**$30,739**	**$30,739**	**$25,401**	**$11,555**
REVENUES					
INTERGOVERNMENTAL REVENUE	$55,046	$70,000	$78,256	$78,019	$78,019
TRANSFERS IN	$6,452	$3,625	$3,625	$3,625	$3,625
TOTAL REVENUES	$61,498	$73,625	$81,881	$81,644	$81,644
TOTAL AVAILABLE RESOURCES	**$112,776**	**$104,364**	**$112,620**	**$107,045**	**$93,199**
EXPENDITURES					
PERSONNEL	$76,896	$82,069	$82,069	$85,346	$72,570
SUPPLIES	$1,806	$7,181	$3,200	$6,944	$6,519
SERVICES & PROFESSIONAL FEES	$3,335	$3,200	$1,950	$3,200	$950
TOTAL EXPENDITURES	**$82,037**	**$92,450**	**$87,219**	**$95,490**	**$80,039**
FUND BALANCE - ENDING	**$30,739**	**$11,914**	**$25,401**	**$11,555**	**$13,160**
PERSONNEL:					
Full Time	1	1	1	1	1
Part Time	0	0	0	0	0

CITY OF DESOTO

FUND

ENERGY MANAGEMENT FUND

230

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$898,069**	**$573,710**	**$573,710**	**$568,956**	**$376,202**
REVENUES					
INTEREST	$11,988	$0	$16,000	$12,000	$12,000
TRANSFER FROM OTHER FUNDS	$1,903,758	$1,903,758	$1,903,758	$1,868,758	$1,868,758
TOTAL REVENUES	$1,915,746	$1,903,758	$1,919,758	$1,880,758	$1,880,758
TOTAL AVAILABLE RESOURCES	**$2,813,815**	**$2,477,468**	**$2,493,468**	**$2,449,714**	**$2,256,960**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$1,698,134	$1,853,512	$1,853,512	$1,853,512	$1,853,512
CAPITAL OUTLAY	$541,970	$71,000	$71,000	$220,000	$0
TOTAL EXPENDITURES	**$2,240,104**	**$1,924,512**	**$1,924,512**	**$2,073,512**	**$1,853,512**
FUND BALANCE - ENDING	**$573,710**	**$552,956**	**$568,956**	**$376,202**	**$403,448**

CITY OF DESOTO

FUND

SENIOR CENTER

231

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$30,946**	**$29,998**	**$29,998**	**$26,533**	**$26,413**
REVENUES					
CHARGES FOR SERVICES	$6,211	$7,200	$7,200	$7,200	$7,200
INTEREST	$32	$78	$250	$200	$200
MISCELLANEOUS	$1,624	$3,330	$3,330	$3,330	$3,330
TOTAL REVENUES	$7,867	$10,608	$10,780	$10,730	$10,730
TOTAL AVAILABLE RESOURCES	**$38,813**	**$40,606**	**$40,778**	**$37,263**	**$37,143**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$8,815	$10,915	$14,245	$10,850	$12,100
TOTAL EXPENDITURES	**$8,815**	**$10,915**	**$14,245**	**$10,850**	**$12,100**
FUND BALANCE - ENDING	**$29,998**	**$29,691**	**$26,533**	**$26,413**	**$25,043**

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	$2,000	$2,000	$2,000	$2,000	$2,000
REVENUES					
TOTAL REVENUES	$0	$0	$0	$0	$0
TOTAL AVAILABLE RESOURCES	$2,000	$2,000	$2,000	$2,000	$2,000
EXPENDITURES					
TOTAL EXPENDITURES	$0	$0	$0	$0	$0
FUND BALANCE-ENDING	$2,000	$2,000	$2,000	$2,000	$2,000

CITY OF DESOTO

FUND

HISTORICAL FOUNDATION

237

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$4,544**	**$4,744**	**$4,744**	**$4,744**	**$4,744**
REVENUES					
CONTRIBUTION/DONATIONS	$200	$0	$0	$0	$0
TOTAL REVENUES	$200	$0	$0	$0	$0
TOTAL AVAILABLE RESOURCES	**$4,744**	**$4,744**	**$4,744**	**$4,744**	**$4,744**
EXPENDITURES					
TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**
FUND BALANCE - ENDING	**$4,744**	**$4,744**	**$4,744**	**$4,744**	**$4,744**

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$22,313**	**$18,348**	**$18,348**	**$963**	**$12,313**
REVENUES					
CHARGES FOR SERVICES	$31,671	$59,650	$27,415	$59,650	$59,650
CHARGES FOR SERVICES	$7	$0	$0	$0	$0
TOTAL REVENUES	**$31,678**	**$59,650**	**$27,415**	**$59,650**	**$59,650**
TOTAL AVAILABLE RESOURCES	**$53,991**	**$77,998**	**$45,763**	**$60,613**	**$71,963**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$35,643	$48,300	$44,800	$48,300	$48,300
TOTAL EXPENDITURES	**$35,643**	**$48,300**	**$44,800**	**$48,300**	**$48,300**
FUND BALANCE-ENDING	**$18,348**	**$29,698**	**$963**	**$12,313**	**$23,663**

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$387**	**$6,250**	**$6,250**	**$16,096**	**$21,959**
REVENUES					
CHARGES FOR SERVICES	$40,585	$40,585	$40,585	$40,585	$40,585
TOTAL REVENUES	**$40,585**	**$40,585**	**$40,585**	**$40,585**	**$40,585**
TOTAL AVAILABLE RESOURCES	**$40,972**	**$46,835**	**$46,835**	**$56,681**	**$62,544**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$34,722	$34,722	$30,740	$34,722	$34,722
TOTAL EXPENDITURES	**$34,722**	**$34,722**	**$30,740**	**$34,722**	**$34,722**
FUND BALANCE-ENDING	**$6,250**	**$12,113**	**$16,096**	**$21,959**	**$27,822**

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$18,536**	**$18,752**	**$18,752**	**$18,852**	**$18,952**
REVENUES					
INTEREST	$217	$45	$200	$200	$200
TOTAL REVENUES	$217	$45	$200	$200	$200
TOTAL AVAILABLE RESOURCES	**$18,752**	**$18,797**	**$18,952**	**$19,052**	**$19,152**
EXPENDITURES					
SUPPLIES	$0	$100	$100	$100	$100
TOTAL EXPENDITURES	**$0**	**$100**	**$100**	**$100**	**$100**
FUND BALANCE - ENDING	**$18,752**	**$18,697**	**$18,852**	**$18,952**	**$19,052**

CITY OF DESOTO

FUND

HOUSING FINANCE CORP

241

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$178,106**	**$159,329**	**$159,329**	**$140,329**	**$121,079**
REVENUES					
INTEREST	$1,040	$30	$1,000	$750	$750
TOTAL REVENUES	$1,040	$30	$1,000	$750	$750
TOTAL AVAILABLE RESOURCES	**$179,146**	**$159,359**	**$160,329**	**$141,079**	**$121,829**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$19,757	$20,000	$20,000	$20,000	$20,000
TOTAL EXPENDITURES	**$19,817**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
FUND BALANCE - ENDING	**$159,329**	**$139,359**	**$140,329**	**$121,079**	**$101,829**

CITY OF DESOTO

FUND

INDUSTRIAL DEVEL. AUTHORITY

242

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$29,319**	**$29,671**	**$29,671**	**$29,821**	**$29,921**
REVENUES					
INTEREST	$352	$50	$400	$350	$350
TOTAL REVENUES	$352	$50	$400	$350	$350
TOTAL AVAILABLE RESOURCES	**$29,671**	**$29,721**	**$30,071**	**$30,171**	**$30,271**
EXPENDITURES					
SUPPLIES	$0	$250	$250	$250	$250
TOTAL EXPENDITURES	**$0**	**$250**	**$250**	**$250**	**$250**
FUND BALANCE - ENDING	**$29,671**	**$29,471**	**$29,821**	**$29,921**	**$30,021**

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	$4,625	$4,625	$4,625	$4,625	$4,625
REVENUES					
TOTAL REVENUES	$0	$0	$0	$0	$0
TOTAL AVAILABLE RESOURCES	$4,625	$4,625	$4,625	$4,625	$4,625
EXPENDITURES					
TOTAL EXPENDITURES	$0	$0	$0	$0	$0
FUND BALANCE-ENDING	$4,625	$4,625	$4,625	$4,625	$4,625

CITY OF DESOTO

FUND

CDBG GRANT FUND

263

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$4,872**	**$4,404**	**$4,404**	**$4,204**	**$23,096**
REVENUES					
INTERGOVERNMENTAL REVENUE	$85,696	$268,987	$268,987	$288,079	$288,079
INTEREST	$0	$100	$100	$100	$100
TOTAL REVENUES	$85,696	$269,087	$269,087	$288,179	$288,179
TOTAL AVAILABLE RESOURCES	**$90,568**	**$273,491**	**$273,491**	**$292,383**	**$311,275**
EXPENDITURES					
SUPPLIES	$0	$100	$100	$100	$100
SERVICES & PROFESSIONAL FEES	$86,164	$94,145	$94,445	$94,445	$94,445
TRANSFERS TO OTHER FUNDS	$0	$174,742	$174,742	$174,742	$174,742
TOTAL EXPENDITURES	**$86,164**	**$268,987**	**$269,287**	**$269,287**	**$269,287**
FUND BALANCE - ENDING	$4,404	$4,504	$4,204	$23,096	$41,988
PERSONNEL:					
Full Time	0	1	1	1	1
PartTime	0	1	1	0	0

CITY OF DESOTO

FUND

FIRE GRANT FUND

264

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,540**	**$1,540**	**$1,540**	**$1,540**	**$1,540**
REVENUES					
TOTAL REVENUES	$0	$0	$0	$0	$0
TOTAL AVAILABLE RESOURCES	**$1,540**	**$1,540**	**$1,540**	**$1,540**	**$1,540**
EXPENDITURES					
TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**$0**	**$0**
FUND BALANCE - ENDING	$1,540	$1,540	$1,540	$1,540	$1,540

CITY OF DESOTO

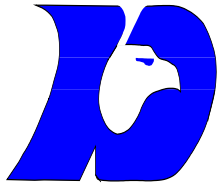
FUND

LIBRARY REVENUE FUND

624

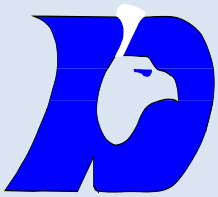
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$48,411**	**$21,405**	**$21,405**	**$25,905**	**$28,605**
REVENUES					
INTERGOVERNMENTAL REVENUE	$8,168	$27,861	$0	$0	$0
CHARGES FOR SERVICES	$13,761	$14,000	$14,000	$14,000	$14,000
INTEREST	$41	$40	$2,000	$200	$200
CONTRIBUTIONS/DONATIONS	$11,643	$11,900	$11,900	$11,900	$11,900
MISCELLANEOUS	$2,321	$3,200	$3,200	$3,200	$3,200
TOTAL REVENUES	$35,934	$57,001	$31,100	$29,300	$29,300
TOTAL AVAILABLE RESOURCES	**$84,345**	**$78,406**	**$52,505**	**$55,205**	**$57,905**
EXPENDITURES					
SUPPLIES	$8,851	$31,361	$4,500	$4,500	$4,500
SERVICES & PROFESSIONAL FEES	$19,089	$23,100	$22,100	$22,100	$22,100
TRANSFERS TO OTHER FUNDS	$35,000	$0	$0	$0	$0
TOTAL EXPENDITURES	**$62,940**	**$54,461**	**$26,600**	**$26,600**	**$26,600**
FUND BALANCE - ENDING	**$21,405**	**$23,945**	**$25,905**	**$28,605**	**$31,305**

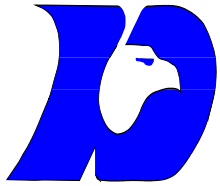


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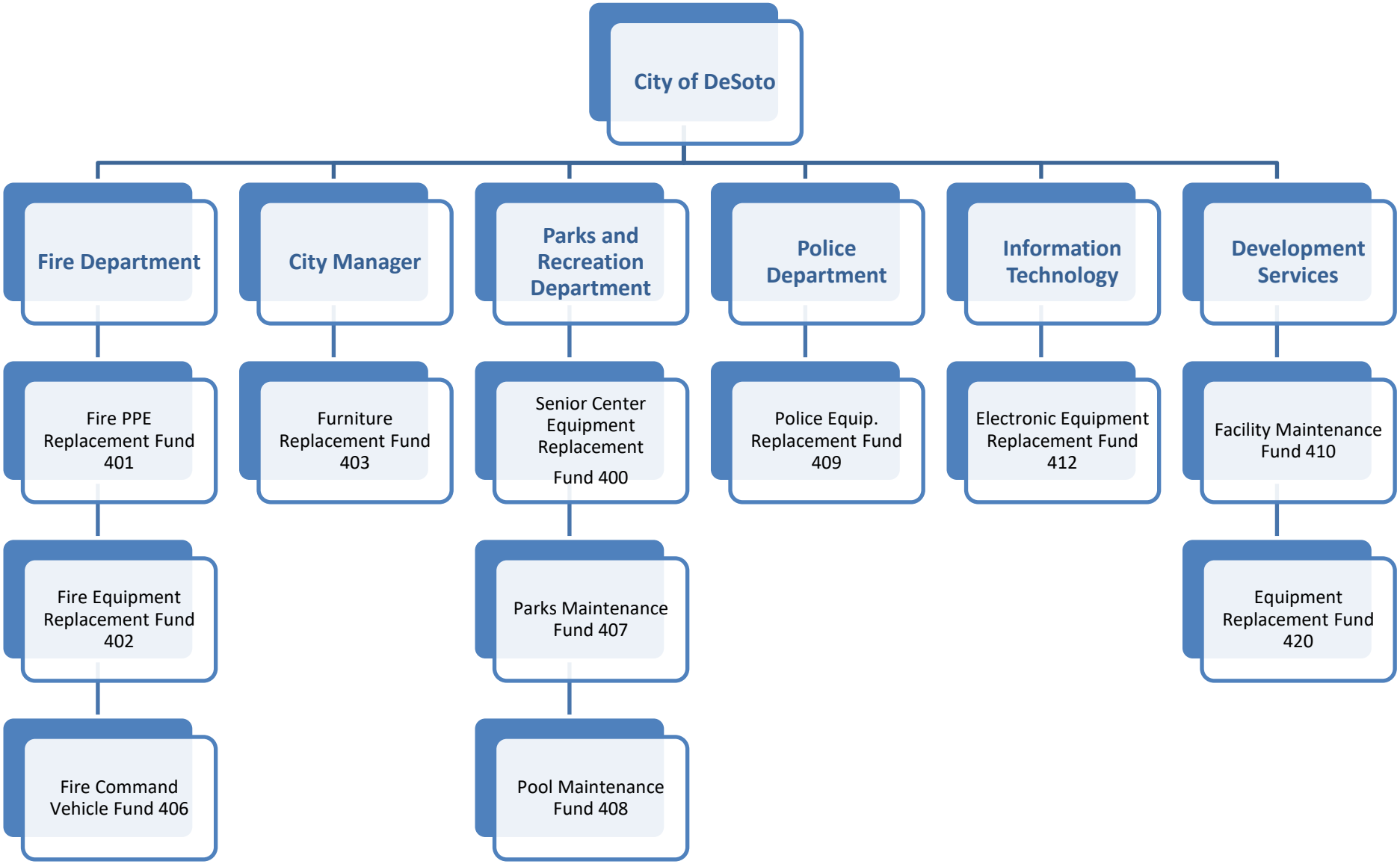
ALL OTHER



FUNDS



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City of DeSoto
Fire Department
City Manager
Parks and Recreation Department
Police Department
Information Technology
Development Services
Fire PPE Replacement Fund 401
Furniture Replacement Fund 403
Senior Center Equipment Replacement Fund 400
Police Equip. Replacement Fund 409
Electronic Equipment Replacement Fund 412
Facility Maintenance Fund 410
Fire Equipment Replacement Fund 402
Parks Maintenance Fund 407
Equipment Replacement Fund 420
Fire Command Vehicle Fund 406
Pool Maintenance Fund 408

CITY OF DESOTO

FUND

SENIOR CTR EQUIPMENT REPLACE

400

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$0**	**$0**	**$0**	**$50**	**$100**
REVENUES					
INTEREST	$0	$50	$50	$50	$50
TRANSFERS FROM OTHER FUNDS	$0	$23,500	$23,500	$14,500	$20,000
TOTAL REVENUES	$0	$23,550	$23,550	$14,550	$20,050
TOTAL AVAILABLE RESOURCES	**$0**	**$23,550**	**$23,550**	**$14,600**	**$20,150**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$0	$23,500	$23,500	$14,500	$14,500
TOTAL EXPENDITURES	**$0**	**$23,500**	**$23,500**	**$14,500**	**$14,500**
FUND BALANCE - ENDING	**$0**	**$50**	**$50**	**$100**	**$5,650**

CITY OF DESOTO

FUND

FIRE PPE REPLACEMENT

401

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$193,728**	**$161,783**	**$161,783**	**$113,283**	**$63,783**
REVENUES					
INTEREST	$216	$250	$1,500	$500	$500
TRANSFERS FROM OTHER FUNDS	$63,000	$63,000	$63,000	$63,000	$63,000
TOTAL REVENUES	$63,216	$63,250	$64,500	$63,500	$63,500
TOTAL AVAILABLE RESOURCES	**$256,944**	**$225,033**	**$226,283**	**$176,783**	**$127,283**
EXPENDITURES					
SUPPLIES	$95,161	$113,000	$113,000	$113,000	$113,000
TOTAL EXPENDITURES	**$95,161**	**$113,000**	**$113,000**	**$113,000**	**$113,000**
FUND BALANCE - ENDING	**$161,783**	**$112,033**	**$113,283**	**$63,783**	**$14,283**

CITY OF DESOTO

FUND

FIRE EQUIP. REPLACEMENT FUND

402

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$87,848**	**$79,196**	**$79,196**	**$119,510**	**$120,609**
REVENUES					
INTEREST	$84	$1,500	$1,500	$1,500	$1,500
TRANSFERS FROM OTHER FUNDS	$0	$94,215	$94,215	$73,674	$73,674
TOTAL REVENUES	$84	$95,715	$95,715	$75,174	$75,174
TOTAL AVAILABLE RESOURCES	**$87,932**	**$174,911**	**$174,911**	**$194,684**	**$195,783**
EXPENDITURES					
SUPPLIES	$8,736	$134,616	$55,401	$74,075	$74,075
TOTAL EXPENDITURES	**$8,736**	**$134,616**	**$55,401**	**$74,075**	**$74,075**
FUND BALANCE - ENDING	**$79,196**	**$40,295**	**$119,510**	**$120,609**	$121,708

CITY OF DESOTO

FUND

FURNITURE REPLACEMENT FUND

403

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$26**	**$18,267**	**$18,267**	**$18,592**	**$28,892**
REVENUES					
INTEREST	$13	$0	$325	$300	$300
TRANSFERS FROM OTHER FUNDS	$30,000	$30,000	$30,000	$40,000	$30,000
TOTAL REVENUES	$30,013	$30,000	$30,325	$40,300	$30,300
TOTAL AVAILABLE RESOURCES	**$30,039**	**$48,267**	**$48,592**	**$58,892**	**$59,192**
EXPENDITURES					
SUPPLIES	$11,772	$30,000	$30,000	$30,000	$30,000
TOTAL EXPENDITURES	**$11,772**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
FUND BALANCE - ENDING	**$18,267**	**$18,267**	**$18,592**	**$28,892**	**$29,192**

CITY OF DESOTO

FUND

COMMAND VEHICLE FIRE

406

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$42,633**	**$18,627**	**$18,627**	**$4,027**	**$4,127**
REVENUES					
INTEREST	$40	$100	$100	$100	$100
TOTAL REVENUES	$40	$100	$100	$100	$100
TOTAL AVAILABLE RESOURCES	**$42,673**	**$18,727**	**$18,727**	**$4,127**	**$4,227**
EXPENDITURES					
SUPPLIES	$0	$0	$3,200	$0	$0
SERVICES & PROFESSIONAL FEES	$24,046	$14,700	$11,500	$0	$0
TOTAL EXPENDITURES	**$24,046**	**$14,700**	**$14,700**	**$0**	**$0**
FUND BALANCE - ENDING	**$18,627**	**$4,027**	**$4,027**	**$4,127**	**$4,227**

CITY OF DESOTO

FUND

PARK MAINTENANCE

407

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$138,084**	**$125,394**	**$125,394**	**$113,144**	**$113,894**
REVENUES					
INTEREST	$145	$200	$1,250	$750	$750
TRANSFERS FROM OTHER FUNDS	$26,000	$26,000	$26,000	$39,500	$39,500
TOTAL REVENUES	$26,145	$26,200	$27,250	$40,250	$40,250
TOTAL AVAILABLE RESOURCES	**$164,229**	**$151,594**	**$152,644**	**$153,394**	**$154,144**
EXPENDITURES					
SUPPLIES	$0	$19,500	$34,500	$34,500	$34,500
SERVICES & PROFESSIONAL FEES	$38,836	$20,000	$5,000	$5,000	$5,000
TOTAL EXPENDITURES	**$38,836**	**$39,500**	**$39,500**	**$39,500**	**$39,500**
FUND BALANCE - ENDING	**$125,394**	**$112,094**	**$113,144**	**$113,894**	**$114,644**

CITY OF DESOTO

FUND

POOL MAINTENANCE FUND

408

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$46,222**	**$20,871**	**$20,871**	**$22,271**	**$34,071**
REVENUES					
INTEREST	$48	$125	$300	$200	$200
TRANSFERS FROM OTHER FUNDS	$21,000	$51,000	$51,000	$51,000	$51,000
TOTAL REVENUES	$21,048	$51,125	$51,300	$51,200	$51,200
TOTAL AVAILABLE RESOURCES	**$67,270**	**$71,996**	**$72,171**	**$73,471**	**$85,271**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$46,399	$51,400	$49,900	$39,400	$44,000
TOTAL EXPENDITURES	**$46,399**	**$51,400**	**$49,900**	**$39,400**	**$44,000**
FUND BALANCE - ENDING	**$20,871**	**$20,596**	**$22,271**	**$34,071**	**$41,271**

CITY OF DESOTO

FUND

POLICE EQUIPMENT REPLACE FUND

409

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$83,769**	**$139,023**	**$139,023**	**$207,245**	**$275,217**
REVENUES					
INTEREST	$0	$66,222	$66,222	$66,222	$66,222
INTEREST	$184	$250	$1,000	$750	$750
TRANSFERS FROM OTHER FUNDS	$151,655	$114,652	$114,652	$114,652	$114,652
TOTAL REVENUES	$151,839	$181,124	$181,874	$181,624	$181,624
TOTAL AVAILABLE RESOURCES	**$235,608**	**$320,147**	**$320,897**	**$388,869**	**$456,841**
EXPENDITURES					
SUPPLIES	$96,585	$177,504	$111,282	$111,282	$111,282
TRANSFERS OUT	$0	$2,370	$2,370	$2,370	$2,370
TOTAL EXPENDITURES	**$96,585**	**$179,874**	**$113,652**	**$113,652**	**$113,652**
FUND BALANCE - ENDING	**$139,023**	**$140,273**	**$207,245**	**$275,217**	**$343,189**

CITY OF DESOTO

FUND

FACILITY MAINTENANCE

410

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$401,321**	**$502,453**	**$502,453**	**$195,269**	**$11,069**
REVENUES					
TRANSFERS FROM OTHER FUNDS	$561,700	$354,700	$354,700	$355,000	$561,700
TOTAL REVENUES	**$562,176**	**$354,950**	**$354,950**	**$356,500**	**$563,200**
TOTAL AVAILABLE RESOURCES	**$963,497**	**$857,403**	**$857,403**	**$551,769**	**$574,269**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$327,225	$448,000	$470,700	$510,700	$479,700
CAPITAL OUTLAY	$68,820	$248,317	$191,434	$30,000	$17,000
TRANSFERS TO OTHER FUNDS	$65,000	$0	$0	$0	$0
TOTAL EXPENDITURES	**$461,044**	**$696,317**	**$662,134**	**$540,700**	**$496,700**
FUND BALANCE - ENDING	**$502,453**	**$161,086**	**$195,269**	**$11,069**	**$77,569**

CITY OF DESOTO

FUND

ELECTRON.EQUIP.REPLACE.FUND

412

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,915,444**	**$2,435,111**	**$2,435,111**	**$2,930,497**	**$3,314,233**
REVENUES					
INTEREST	$32,444	$1,000	$33,000	$25,000	$25,000
TRANSFERS FROM OTHER FUNDS	$747,216	$757,586	$757,586	$764,586	$768,586
TOTAL REVENUES	**$779,660**	**$758,586**	**$790,586**	**$789,586**	**$793,586**
TOTAL AVAILABLE RESOURCES	**$2,695,103**	**$3,193,697**	**$3,225,697**	**$3,720,083**	**$4,107,819**
EXPENDITURES					
SUPPLIES	$150,761	$242,208	$180,200	$140,150	$157,950
CAPITAL OUTLAY	$109,231	$281,942	$115,000	$265,700	$129,600
TOTAL EXPENDITURES	**$259,992**	**$528,900**	**$295,200**	**$405,850**	**$287,550**
FUND BALANCE - ENDING	**$2,435,111**	**$2,664,797**	**$2,930,497**	**$3,314,233**	**$3,820,269**

CITY OF DESOTO

FUND

EQUIPMENT REPLACEMENT FUND

420

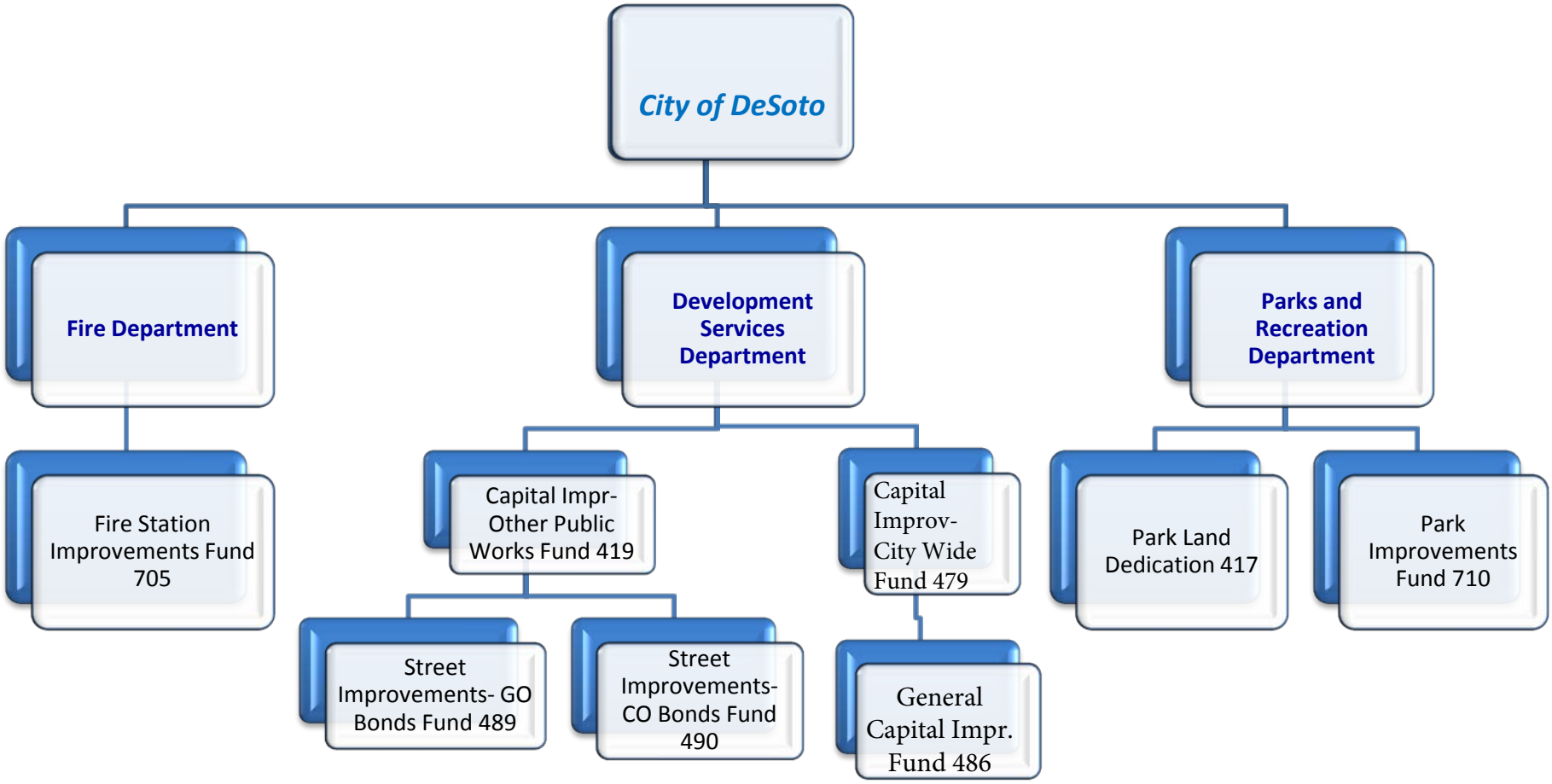
SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,830,231**	**$2,148,132**	**$2,148,132**	**$2,184,501**	**$1,995,901**
REVENUES					
INTEREST	$28,509	$1,000	$42,000	$25,000	$25,000
TRANSFERS FROM OTHER FUNDS	$1,109,330	$1,186,400	$1,159,400	$860,500	$1,908,700
MISCELLANEOUS	$24,878	$42,107	$0	$0	$0
TOTAL REVENUES	**$1,162,717**	**$1,229,507**	**$1,201,400**	**$885,500**	**$1,933,700**
TOTAL AVAILABLE RESOURCES	**$2,992,948**	**$3,377,639**	**$3,349,532**	**$3,070,001**	**$3,929,601**
EXPENDITURES					
SUPPLIES	$2,163	$0	$0	$0	$0
CAPITAL OUTLAY	$783,224	$1,239,241	$1,052,600	$1,074,100	$2,125,100
DEBT SERVICE	$59,430	$112,431	$112,431	$0	$0
TOTAL EXPENDITURES	**$844,816**	**$1,351,672**	**$1,165,031**	**$1,074,100**	**$2,125,100**
FUND BALANCE - ENDING	**$2,148,132**	**$2,025,967**	**$2,184,501**	**$1,995,901**	**$1,804,501**

PURPOSE:

ANNUAL REPLACEMENT PROGRAM FOR VEHICLES & EQUIPMENT.

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


City of DeSoto
Fire Department
Development Services Department
Parks and Recreation Department
Fire Station Improvements Fund 705
Capital Impr- Other Public Works Fund 419
Capital Improv- City Wide Fund 479
Park Land Dedication 417
Park Improvements Fund 710
Street Improvements- GO Bonds Fund 489
Street Improvements- CO Bonds Fund 490
General Capital Impr. Fund 486

CITY OF DESOTO

FUND

PARK LAND DEDICATION

417

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$192,449**	**$103,764**	**$103,764**	**$74,064**	**$54,664**
REVENUES					
INTEREST	$198	$300	$300	$600	$300
CONTRIBUTIONS/DONATIONS	$36,940	$10,000	$10,000	$10,000	$10,000
TOTAL REVENUES	$37,138	$10,300	$10,300	$10,600	$10,300
TOTAL AVAILABLE RESOURCES	**$229,587**	**$114,064**	**$114,064**	**$84,664**	**$64,964**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$22,500	$30,000	$30,000	$20,000	$20,000
CAPITAL OUTLAY	$103,323	$10,000	$10,000	$10,000	$10,000
TOTAL EXPENDITURES	**$125,823**	**$40,000**	**$40,000**	**$30,000**	**$30,000**
FUND BALANCE - ENDING	**$103,764**	**$74,064**	**$74,064**	**$54,664**	**$34,964**

CITY OF DESOTO

FUND

CAPITAL IMPR.-OTHER PUBL WKS

419

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$778,281**	**$927,758**	**$927,758**	**$928,758**	**$854,758**
REVENUES					
INTEREST	$582	$1,000	$1,000	$1,000	$1,000
TRANSFERS FROM OTHER FUNDS	$704,689	$704,689	$704,689	$704,689	$704,689
TOTAL REVENUES	$705,271	$705,689	$705,689	$705,689	$705,689
TOTAL AVAILABLE RESOURCES	**$1,483,552**	**$1,633,447**	**$1,633,447**	**$1,634,447**	**$1,560,447**
EXPENDITURES					
CAPITAL OUTLAY	$555,794	$1,566,069	$704,689	$779,689	$704,689
TOTAL EXPENDITURES	**$555,794**	**$1,566,069**	**$704,689**	**$779,689**	**$704,689**
FUND BALANCE - ENDING	**$927,758**	**$67,378**	**$928,758**	**$854,758**	**$855,758**

PURPOSE: RESIDENTIAL ASPHALT STREET RECONSTRUCTION PROGRAM

Transfers from General Fund equal to $250,000 plus 1.3 cents on the tax rate

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

479

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,000,000**	**$2,000,000**	**$2,000,000**	**$2,030,000**	**$2,555,000**
REVENUES					
INTEREST	$0	$0	$30,000	$25,000	$25,000
TRANSFERS FROM OTHER FUNDS	$1,000,000	$0	$0	$1,000,000	$500,000
TOTAL REVENUES	$1,000,000	$0	$30,000	$1,025,000	$525,000
TOTAL AVAILABLE RESOURCES	**$2,000,000**	**$2,000,000**	**$2,030,000**	**$3,055,000**	**$3,080,000**
EXPENDITURES					
TRANSFER TO OTHER FUNDS	$0	$0	$0	$500,000	$0
TOTAL EXPENDITURES	**$0**	**$0**	**$0**	**$500,000**	**$0**
FUND BALANCE - ENDING	**$2,000,000**	**$2,000,000**	**$2,030,000**	**$2,555,000**	**$3,080,000**

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$1,285,047**	**$195,143**	**$195,143**	**$728,022**	**$878,022**
REVENUES					
INTEREST	$14,629	$0	$22,000	$0	$0
DUE TO GENERAL FUND	$500,000	$1,500,000	$1,500,000	$0	$0
TRANSFERS FROM OTHER FUNDS	$700,565	$2,055,392	$2,018,000	$2,192,000	$1,871,000
TOTAL REVENUES	$1,215,194	$3,555,392	$3,540,000	$2,192,000	$1,871,000
TOTAL AVAILABLE RESOURCES	**$2,500,241**	**$3,750,535**	**$3,735,143**	**$2,920,022**	**$2,749,022**
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	$337,696	$86,950	$0	$0	$0
CAPITAL OUTLAY	$1,467,403	$2,891,828	$3,007,121	$2,042,000	$1,578,000
TOTAL EXPENDITURES	**$1,805,099**	**$2,978,778**	**$3,007,121**	**$2,042,000**	**$1,578,000**
FUND BALANCE - ENDING	**$695,143**	**$771,757**	**$728,022**	**$878,022**	**$1,171,022**

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-GO BONDS

489

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$123,992**	**$27,487**	**$27,487**	**$27,712**	**$27,812**
REVENUES					
INTEREST	$107	$2,500	$225	$100	$100
TOTAL REVENUES	$107	$2,500	$225	$100	$100
TOTAL AVAILABLE RESOURCES	**$124,099**	**$29,987**	**$27,712**	**$27,812**	**$27,912**
EXPENDITURES					
CAPITAL OUTLAY	$96,612	$0	$0	$0	$0
TOTAL EXPENDITURES	**$96,612**	**$0**	**$0**	**$0**	**$0**
FUND BALANCE - ENDING	**$27,487**	**$29,987**	**$27,712**	**$27,812**	**$27,912**

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-CO BONDS

490

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	**$6,637,802**	**$6,087,726**	**$6,087,726**	**$4,924,843**	**$4,849,585**
REVENUES					
INTEREST	$112,119	$500	$90,000	$50,000	$50,000
TRANSFERS FROM OTHER FUNDS	$0	$174,742	$174,742	$174,742	$174,742
MISCELLANEOUS/BOND PROCEEDS	$50	$3,872,375	$3,872,375	$3,500,000	$3,500,000
TOTAL REVENUES	$112,169	$4,047,617	$4,137,117	$3,724,742	$3,724,742
TOTAL AVAILABLE RESOURCES	**$6,749,970**	**$10,135,343**	**$10,224,843**	**$8,649,585**	**$8,574,327**
EXPENDITURES					
CAPITAL OUTLAY	$662,244	$8,684,246	$5,250,000	$3,750,000	$4,750,000
DEBT SERVICE	$0	$50,000	$50,000	$50,000	$50,000
TOTAL EXPENDITURES	**$662,244**	**$8,734,246**	**$5,300,000**	**$3,800,000**	**$4,800,000**
FUND BALANCE - ENDING	**$6,087,726**	**$1,401,097**	**$4,924,843**	**$4,849,585**	**$3,774,327**

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

CITY OF DESOTO

FUND

FIRE STATION IMPROVEMENTS

705

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	$4,807,522	$4,259,990	$4,259,990	$4,054,990	$0
REVENUES					
INTEREST	$83,182	$0	$95,000	$5,000	$0
TRANSFERS IN	$0	$1,000,000	$1,000,000	$0	$0
TOTAL REVENUES	$83,182	$1,000,000	$1,095,000	$5,000	$0
TOTAL AVAILABLE RESOURCES	**$4,890,704**	**$5,259,990**	**$5,354,990**	**$4,059,990**	**$0**
EXPENDITURES					
CAPITAL OUTLAY	$630,714	$4,191,317	$1,300,000	$4,059,990	$0
TOTAL EXPENDITURES	**$630,714**	**$4,191,317**	**$1,300,000**	**$4,059,990**	**$0**
FUND BALANCE - ENDING	**$4,259,990**	**$1,068,673**	**$4,054,990**	**$0**	**$0**

Fire Administration and Fire Station Project approved during the November 2014 Bond Referendum

CITY OF DESOTO

FUND

PARK IMPROVEMENTS

710

SUMMARY

LINE ITEMS	Actuals FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020	Planning FY 2021
FUND BALANCE-BEGINNING	$1,514,881	$1,097,660	$1,097,660	$1,097,660	$0
REVENUES					
INTERGOVERNMENTAL REVENUE	$0	$0	$0	$0	$0
INTEREST	$26,912	$0	$0	$0	$0
TRANSFERS IN	$0	$0	$0	$0	$0
MISCELLANEOUS	$0	$0	$0	$0	$0
MISCELLANEOUS/BOND PROCEEDS	$0	$0	$0	$0	$0
TOTAL REVENUES	$26,912	$0	$0	$0	$0
TOTAL AVAILABLE RESOURCES	**$1,541,792**	**$1,097,660**	**$1,097,660**	**$1,097,660**	**$0**
EXPENDITURES					
CAPITAL OUTLAY	$444,132	$1,412,599	$0	$1,097,660	$0
DEBT SERVICE	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	**$444,132**	**$1,412,599**	**$0**	**$1,097,660**	**$0**
FUND BALANCE - ENDING	**$1,097,660**	**($314,939)**	**$1,097,660**	**$0**	**$0**

Park Improvement Project approved during the November 2014 Bond Referendum



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CAPITAL IMPROVEMENT PROGRAM

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 the 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 (CIP) for a five (5) year horizon. The program is based upon citizen input, input from our Boards and 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).



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CITY OF DESOTO
FISCAL YEAR 2019 - 2024
CAPITAL IMPROVEMENT PROGRAM (CO & GO BONDS)

Project Name	FY Allocation
Fiscal Year 15-19 Carryover Projects	
Fire Station 2 Relocation	$ 5,250,000
Park Improvements	$ 1,575,000
Chattey Road Reconstruction	$ 3,005,000
Chattey Road Reconstruction Water/Sewer	$ 1,000,000
Alley Reconstruction Program	$ 2,000,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 2,500,000
County/Joint MCIP #2 (Westmoreland Road)	$ 1,000,000
Fiscal Year 20 Projects	
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #2 (Westmoreland Road)	$ 1,000,000
Hampton Road Improvement (Pleasant Run to Belt Line)	$ 1,000,000
Chattey Road Reconstruction	$ 500,000
County/Joint MCIP #3 (Hampton Road Alignment Study)	$ 250,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 2,000,000
Fiscal Year 21 Projects	
Chattey Road Reconstruction	$ 1,000,000
Hampton Road Widening (Pleasant Run to Belt Line)	$ 500,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 2,000,000
County/Joint MCIP #2 (Westmoreland Road)	$ 2,500,000
County/Joint MCIP #3 (Hampton Road Alignment Study)	$ 250,000
Fiscal Year 22 Projects	
Alley Reconstruction Program	$ 1,000,000
County/Joint MCIP #1 (Pleasant Run Road)	$ 2,000,000
Parkerville Road Widening (Polk to Hampton)	$ 1,300,000
County/Joint MCIP #2 (Westmoreland Road)	$ 2,500,000
Fiscal Year 23 Projects	
County/Joint MCIP #1 (Pleasant Run Road)	$ 1,000,000
Parkerville Road Widening (Polk to Hampton)	$ 1,000,000
Hampton Road Improvement (Pleasant Run to Belt Line)	$ 1,500,000
Fiscal Year 24 Projects	
Alley Reconstruction Program	$ 500,000
Hampton Road Improvement (Pleasant Run to Belt Line)	$ 1,500,000
Parkerville Road Widening (Polk to Hampton)	$ 2,000,000
FY 20-24 Total Allocated Bond Funds	$ 42,630,000

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Facilities - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 7/15/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
1. Employee Breakroom	$ -	$ 150	$ -	$ -	$ -	$ -	$ 150
2. Bluebonnet Room Kitchen	$ -	$ 150	$ -	$ -	$ -	$ -	$ 150
3. Fire/HR Renovation	$ -	$ 200	$ -	$ -	$ -	$ -	$ 200
4. HVAC Corner Theater	$ -	$ 170	$ -	$ -	$ -	$ -	$ 170
5. Water heater Senior Center	$ -	$ 6	$ -	$ -	$ -	$ -	$ 6
6. Generator - Service Center/PD	$ -	$ -	$ 100	$ -	$ -	$ -	$ 100
7. HVAC Library, Civic Center	$ -	$ 170	$ -	$ -	$ -	$ -	$ 170
8. Senior Center Foundation	$ -	$ -	$ 15	$ -	$ -	$ -	$ 15
9. Station 1 Cosmetic Improvements	$ -	$ -	$ 100	$ -	$ -	$ -	$ 100
10. City Hall - Carpet / Flooring	$ -	$ -	$ 150	$ -	$ -	$ -	$ 150
11. Pecan Room Kitchenettes/Walls/Ceilings	$ -	$ -	$ 200	$ -	$ -	$ -	$ 200
12. Rest Rooms - Town Center/Rec Center	$ -	$ -	$ 850	$ -	$ -	$ -	$ 850
13. Library Phase II	$ -	$ 300	$ -	$ -	$ -	$ -	$ 300
14. Library Phase III	$ -	$ -	$ -	$ 125	$ 125		$ 250
15. Kitchens/Kitchenettes Renovations	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650
16. Partition Walls - Pecan Room	$ -	$ 66	$ -	$ -	$ -	$ -	$ 66
Carryover from FY 16 -19:							
17. Grimes Park Facilities Improvements	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000
18. Library Restroms	$ 175	$ -	$ -	$ -	$ -	$ -	$ 175
19. Fire Station 3 Renovation	$ 224	$ 1,000	$ -	$ -	$ -	$ -	$ 1,224
20. Civic Center Restroom Renovation	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200
21. Fire Station #2	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ 6,000
22. Recreation Center Phase II	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650
Total:	$ 8,899	$ 2,212	$ 1,415	$ 125	$ 125	$ -	$ 12,776

FUNDING SOURCES **Estimated Amount (000's)**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Facility Projects

Project Name: *Fire Station #2 Relocation*

Project Description: This project will allow for the construction and improvement of firefighting facilities, including the construction of a new Fire Station #2 on Parks Drive. The new Fire Station will better accommodate both male and female firefighters. Plans for the new Fire Station will include pull-through bays for large emergency equipment, administrative offices, and training and fitness areas for the firefighters.

Fund: 705

Estimated Start Date: 06/01/15

Estimated Completion Date: 03/01/20

Status: Approved by voters in November 2014 Bond Election. Construction anticipated to begin late summer 2018.

Operating Impact: Utilities estimated to increase $7,100 per year due to increase in size of building.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
1. Fire Station #2 Relocation	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ 6,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ 6,000

FUNDING SOURCES **Estimated Amount (000's)**

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

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Projects Details

Project Name: *Grimes Park Facilities Improvements*

Project Description: This project will allow for the construction of a new restroom and concession facility at BMX.

Fund: 486

Estimated Start Date: 05/01/18

Estimated Completion Date: 06/30/20

Status: Design is anticipated to be complete mid/late Summer 2018. Construction to start Fall of 2018.

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Grimes Park Facilities Improvements	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000

FUNDING SOURCES **Estimated Amount (000's)**

Anticipated Certificate of Obligation Bonds	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Library Restrooms*

Project Description: This project will allow for the cosmetic renovation of the library restrooms

Fund: 486

Estimated Start Date: 05/01/20

Estimated Completion Date: 07/01/20

Status: Design Complete

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Library Restroom Renovations	$ 175	$ -	$ -	$ -	$ -	$ -	$ 175
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 175	$ -	$ -	$ -	$ -	$ -	$ 175

FUNDING SOURCES	Estimated Amount (000's)						
Transfer from General Fund 101	$ 175	$ -	$ -	$ -	$ -	$ -	$ 175

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Library Phase II*

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

Fund: 486

Estimated Start Date: 11/01/20

Estimated Completion Date: 05/01/21

Status: Currently unfunded

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Library Phase II	$ -	$ 300	$ -	$ -	$ -	$ -	**$ 300**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ -**	**$ 300**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300**

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	**$ -**	$ 300	$ -	$ -	$ -	$ -	**$ 300**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Library Phase III*

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

Fund: 486

Estimated Start Date: 11/01/22

Estimated Completion Date: 05/01/23

Status: Currently unfunded

Operating Impact: It should have very limited impact on utilities, although it will include more efficient lighting slightly reducing costs. Should be no HVAC impact

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Library Phase III	$ -	$ -	$ -	$ 125	$ 125	$ -	**$ 250**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	**$ -**	**$ -**	**$ 125**	**$ 125**	**$ -**	**$ 250**

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	**$ -**	$ -	$ -	$ 125	$ 125	$ -	**$ 250**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Recreation Center Phase II*

Project Description: This project will allow for the construction and improvement of the racquetball courts. Two of the racquetball courts will be converted into one large multipurpose room. In addition, the walking track will be converted to an in-laid rubber track, gym lighting converted to LED, basketball goals replaced, and gym floors resurfaced.

Fund: 486

Estimated Start Date: 01/01/18

Estimated Completion Date: 12/31/18

Status: Funded in 2017 and 2018 budgets from Parks Sales Tax

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Receation Center Phase II	$ 650		$ -	$ -	$ -	$ -	$ 650
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650

FUNDING SOURCES	Estimated Amount (000's)						
Transfer from Parks Dev Corp Fund 118	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Kitchen & Breakroom Renovation*

Project Description: This project will allow for the renovation and improvement of all kitchens and kitchenettes throughout Town Center and the Recreation Center.

Fund: 486

Estimated Start Date: 10/01/19

Estimated Completion Date: Ongoing

Status: Design and construction anticipated to start in FY 19.

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Kitchen & Breakroom Renovation	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	$ 650	$ -	$ -	$ -	$ -	$ -	$ 650

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Fire Station #3 Renovation*

Project Description: This project will include the complete renovation of Fire Station #3.

Fund: 486

Estimated Start Date: 10/01/18

Estimated Completion Date: 12/31/20

Status: Design is approximately 90% complete

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Fire Station #3 Renovation	$ 224	$ 1,000	$ -	$ -	$ -	$ -	**$ 1,224**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 224**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,224**

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	**$ 224**	$ 1,000	$ -	$ -	$ -	$ -	**$ 1,224**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Restroom Renovations*

Project Description: This project will include the complete renovation of all recreation center and town center restrooms. This project will also include the addition of metal detectors in the entry doors on the west side of Town Center.

Fund: 486

Estimated Start Date: 10/01/19

Estimated Completion Date: Ongoing

Status: Design is approximatley 90% complete.

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Restroom Renovations	$ -	$ -	$ 850	$ -	$ -	$ -	**$ 850**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ -**	**$ -**	**$ 850**	**$ -**	**$ -**	**$ -**	**$ 850**

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	**$ -**	$ -	$ 850	$ -	$ -	$ -	**$ 850**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Fire/HR Renovation*

Project Description: This project will include the renovation of the Fire Administration and HR area upon completion of the Fire Station 2 relocation project. The scope of the renovation will provide individual office spaces for the HR personnel, an additional conference room and additonal office spaces.

Fund: 486

Estimated Start Date: 12/01/18

Estimated Completion Date: 10/01/19

Status: Design is complete. Construction dependent on the fire station completion.

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
HR Fire Renovation	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from fund 101 General Fund	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Civic Center Partition Walls*

Project Description: This project will allow for the removal and replacement of the partition walls in the Civic Center to include the Bluebonnet Rooms and the Pecan Rooms.

Fund: 486

Estimated Start Date: 11/01/18

Estimated Completion Date: 12/30/20

Status: Bluebonnet room partition walls are complete.

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Civic Center Partition Walls		$ 66	$ -	$ -	$ -	$ -	**$ 66**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ -**	**$ 66**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 66**

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101		$ 66	$ -	$ -	$ -	$ -	**$ 66**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *HVAC Corner Theater*

Project Description: This project will replace the control system for the black box corner theater facility.

Fund: 486

Estimated Start Date: 10/01/19

Estimated Completion Date: 06/01/20

Status: In Design

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
HVAC	$ 170	$ -	$ -	$ -	$ -	$ -	$ 170
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 170**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170**

FUNDING SOURCES **Estimated Amount (000's)**

Fund 101 General Fund Transfer	$ 170	$ -	$ -	$ -	$ -	$ -	$ 170

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *HVAC Library and Civic Center*

Project Description: This project will replace the control system for the library and civic center.

Fund: 486

Estimated Start Date: 10/01/19

Estimated Completion Date: 06/01/20

Status: In Design

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
HVAC	$ 170	$ -	$ -	$ -	$ -	$ -	$ 170
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	**$ 170**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170**

FUNDING SOURCES **Estimated Amount (000's)**

Fund 230 Energy Fund Transfer	$ 170	$ -	$ -	$ -	$ -	$ -	$ 170

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Civic Center Restroom Renovation*

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

Fund: 486

Estimated Start Date: 10/01/18

Estimated Completion Date: 02/28/20

Status: Construction is expected to be complete 2/28/20.

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Civic Center Restroom Renovation	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200

FUNDING SOURCES	Estimated	Amount (000's)					
Transfer from General Fund 101	$ 200	$ -	$ -	$ -	$ -	$ -	$ 200

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Water Heater Senior Center*

Project Description: This project allowed for the replacement of the water heater at the Senior Center Facility

Fund: 486

Estimated Start Date: 02/01/20

Estimated Completion Date: 02/15/20

Status:

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Senior Center Water heater	$ 6	$ -	$ -	$ -	$ -	$ -	$ 6
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 6	$ -	$ -	$ -	$ -	$ -	$ 6

FUNDING SOURCES	Estimated	Amount (000's)					
Transfer from General Fund 101	$ 6	$ -	$ -	$ -	$ -	$ -	$ 6

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Generator - Service Center / PD*

Project Description: Replacement of the generators at the Service Center and Police Department

Fund: 486

Estimated Start Date: 10/01/20

Estimated Completion Date: 09/30/21

Status:

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Generator Replacements	$ -	$ -	$ 100	$ -	$ -	$ -	$ 100
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	$ -	$ 100	$ -	$ -	$ -	$ 100

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	$ -	$ -	$ 100	$ -	$ -	$ -	$ 100

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Foundation Repair - Senior Center*
Project Description: Repair the foundation at the Senior Center due to settling.

Fund: 486
Estimated Start Date: 10/01/20
Estimated Completion Date: 09/30/21
Status:

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Senior Center Foundation	$ -	$ -	$ 15	$ -	$ -	$ -	**$ 15**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	**$ -**	**$ 15**	**$ -**	**$ -**	**$ -**	**$ 15**

FUNDING SOURCES **Estimated Amount (000's)**

Transfer from General Fund 101	$ -	$ -	$ 15	$ -	$ -	$ -	**$ 15**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Fire Station 1 Cosmetic Improvements*
Project Description: Minor Renovations for Fire Station 1.

Fund: 486
Estimated Start Date: 10/01/20
Estimated Completion Date: 09/30/21
Status:

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
Fire Station 1 Cosmetic Imp	$ -	$ -	$ 100	$ -	$ -	$ -	**$ 100**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	**$ -**	**$ 100**	**$ -**	**$ -**	**$ -**	**$ 100**

FUNDING SOURCES	**Estimated**	**Amount (000's)**					
Transfer from General Fund 101	$ -	$ -	$ 100	$ -	$ -	$ -	**$ 100**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Facility Project Details

Project Name: *Flooring Replacement*
Project Description: Replace the exisitng carpet at City Hall

Fund: 486
Estimated Start Date: 10/01/20
Estimated Completion Date: 09/30/21
Status:

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2020-24	Total Estimated Cost
City Hall Flooring	$ -	$ -	$ 150	$ -	$ -	$ -	**$ 150**
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	**$ -**	**$ 150**	**$ -**	**$ -**	**$ -**	**$ 150**

FUNDING SOURCES	**Estimated**	**Amount (000's)**					
Transfer from General Fund 101	$ -	$ -	$ 150	$ -	$ -	$ -	**$ 150**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Parks - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 07/15/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
1. Playground Replacement Plan	$ -	$ -	$ 125	$ 125	$ -	$ -	$ 250
Carryover from FY 16 & 17:							
2. Various Park Improvements	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500
Total:	$ 1,500	$ -	$ 125	$ 125	$ -	$ -	$ 1,750

FUNDING SOURCES	Estimated Amount (000's)						
General Obligation Bonds	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500
Unfunded	$ -	$ -	$ 125	$ 125	$ -	$ -	$ 250
Total:	$ 1,500	$ -	$ 125	$ 125	$ -	$ -	$ 1,750

CITY OF DESOTO
Capital Improvement Program
FY 2020-2024

Park Projects - Summary

Project Name: *Park Master Plan Improvments*

Project Description: Will provide a new nature trail, park improvements to Briarwood, Mantlebrook, and Meadowcreek as well as several Roy Orr Trail extensions, which are intended to close existing gaps and create a comprehensive trail system in the City of DeSoto. These park improvements are recommended as part of Parks Master Plan.

Fund: 710

Estimated Start Date: 10/01/15

Estimated Completion Date: Ongoing

Status: Approved by voters in November 2014 Bond Election.

Operating Impact: Increase in annual maintenance cost estimated at $118,854 first year which includes 1 FTE.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Various Park Improvements	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500
		$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500

FUNDING SOURCES **Estimated Amount (000's)**

General Obligation Bond Funds	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ 1,500

CITY OF DESOTO
Capital Improvement Program
FY 2020-2024

Park Projects - Details

Project Name: *Playground Replacement Plan*

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

Fund: Unfunded

Estimated Start Date: 10/01/18

Estimated Completion Date: 01/30/22

Status: Unfunded

Operating Impact: None

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Playground Replacement Plan	$ -	$ -	$ 125	$ 125	$ -	$ -	$ 250
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ -	**$ -**	**$ 125**	**$ 125**	**$ -**	**$ -**	**$ 250**

FUNDING SOURCES **Estimated Amount (000's)**

Unfunded	$ -	$ -	$ 125	$ 125	$ -	$ -	$ 250

STREET IMPROVEMENTS



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Projects - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 7/15/2019

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
1. Annual Street Reconstruction	$ -	$ 779	$ 704	$ 704	$ 704	$ 704	$ 3,595
2. Parkerville Road (Polk - Hampton)	$ -	$ -	$ -	$ 1,300	$ 1,000	$ 2,000	$ 4,300
3. Joint MCIP#3/County (Hampton)	$ -	$ 250	$ 250	$ -	$ -	$ -	$ 500
Carryovers from FY 16-19:							
4. Hampton Road (Pleasant Run - Belt Line)	$ 500	$ 1,000	$ 500	$ -	$ 1,500	$ 1,500	$ 5,000
5. Joint MCIP#2/County (Westmoreland)*	$ 1,000	$ 1,000	$ 2,500	$ 2,500	$ -	$ -	$ 7,000
6. Chattey Road-**CHATRD**	$ 3,005	$ 500	$ 1,000	$ -	$ -	$ -	$ 4,505
7. Joint MCIP#1/County - **MCIPDC - (Pleasant Run)**	$ 2,500	$ 2,000	$ 2,000	$ 2,000	$ 1,000	$ -	$ 9,500
8. Wintergreen Road-**WNTGRN**	$ 473	$ -	$ -	$ -	$ -	$ -	$ 473
9. Alley Reconstruction	$ 2,000	$ 1,000	$ -	$ 1,000	$ -	$ 500	$ 4,500
10. Annual Street Reconstruction for FY 2019	$ 704	$ -	$ -	$ -	$ -	$ -	$ 704
Total:	$ 10,182	$ 6,529	$ 6,954	$ 7,504	$ 4,204	$ 4,704	$ 40,077

FUNDING SOURCES **Estimated Amount (000's)**

Anticipated Certificate of Obligation Bonds	$ 5,505	$ 5,750	$ 6,250	$ 5,500	$ 2,500	$ 2,000	$ 27,505
Anticipated General Obligation Bonds	$ -	$ -	$ -	$ 1,300	$ 1,000	$ 2,000	$ 4,300
Certificate of Obligation Bonds- 2011B	$ 473	$ -	$ -	$ -	$ -	$ -	$ 473
Certificate of Obligation Bonds - 2016	$ 3,500	$ -	$ -	$ -	$ -	$ -	$ 3,500
Fund 101-General Fund Transfer	$ 704	$ 779	$ 704	$ 704	$ 704	$ 704	$ 4,299
Fund 101-General Fund - Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total:	$ 10,182	$ 6,529	$ 6,954	$ 7,504	$ 4,204	$ 4,704	$ 40,077

*$1000 to refund Chattey Road Project with 2019 bond proceeds

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name: *Annual Street Reconstruction*
Project Description: Asphalt reconstruction of streets
Estimated Start Date: 05/01/20
Estimated Completion Date: 12/31/20
Fund: 419
Status: In Progress and funded.

Operating Impact: The O & M impact for the reconstruction of the asphalt streets would be minimal and would only affect the O & M budget after 5-10 years.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Maintenance of Residential Collectors	$ 704	$ 779	$ 704	$ 704	$ 704	$ 704	$ 4,299

FUNDING SOURCES	Estimated Amount (000's)						
General Fund Transfers	$ 704	$ 779	$ 704	$ 704	$ 704	$ 704	$ 4,299

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Street Project Details

Project Name: *Alley Reconstruction Program*

Project Description: Replacement of deteriorated alleys throughout the city.

Estimated Start Date: 10/1/2014

Estimated Completion Date: On-going

Fund: 490

Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2023 (bi-annual).

Operating Impact: The O & M impact for the $4.5 million reconstruction of the alleys would be minimal and would only affect the O & M budget after 20 years.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Alley Reconstruction Program	$ 2,000	$ 1,000	$ -	$ 1,000	$ -	$ 500	$ 4,500

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 2,000	$ 1,000	$ -	$ 1,000	$ -	$ 500	$ 4,500

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name: *Chattey Road Reconstruction-CHATRD*

Project Description: Widen road to a 27' residential concrete street with underground drainage and sidewalks.

Estimated Start Date: 06/01/14

Estimated Completion Date: 06/01/21

Fund: 490

Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2021.

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

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Chattey Road Reconstruction*	$ 3,005	$ 500	$ 1,000	$ -	$ -	$ -	$ 4,505

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds*	$ 3,005	$ 500	$ 1,000	$ -	$ -	$ -	$ 4,505

*$1,000 to be refunded to this project from bond proceeds in FY 19. Will change total estimated cost to $5,005.

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name: *County/Joint MCIP #1 - MCIPDC (Pleasant Run Road)*

Project Description: Joint project with Dallas county to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.

Estimated Start Date: 3/1/2015

Estimated Completion Date: 5/31/2022

Fund: 490

Status: Anticipated issuance of Certificates of Obligation FY2015 thru 2021

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

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
County/Joint MCIP #1	$ 2,500	$ 2,000	$ 2,000	$ 2,000	$ 1,000		$ 9,500

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 2,500	$ 2,000	$ 2,000	$ 2,000	$ 1,000		$ 9,500

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name/No: *Hampton Road Reconstruction*
Project Description: Construction of water, sewer and paving from Pleasant Run to Belt Line Rd
Estimated Start Date: 10/1/2018
Estimated Completion Date: 9/30/2024
Fund: 490

Status: Funded. Anticipated issuance of Certificates of Obligation FY2019 thru 2021.

Operating Impact: Minimal to no operational impact costs. Additional project funding provided in Water Projects.

ESTIMATED EXPENDITURES (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Hampton Road Reconstruction	$ 500	$ 1,000	$ 500	$ -	$ 1,500	$ 1,500	**$ 5,000**

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ 500	$ 1,000	$ 500	$ -	$ 1,500	$ 1,500	**$ 5,000**

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name/No: *Parkerville Road Widening (Polk to Hampton Road)*
Project Description: Widen roadway to a 4-lane divided concrete roadway with underground drainage.

Estimated Start Date: 3/1/2018
Estimated Completion Date: 9/30/2026
Fund: 490
Status: Currently Unfunded. November 2014 Bond Election passed. Anticipated issuance of General Obligation Bonds FY2022 thru 2026.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $50k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Parkerville Road Widening	$ -	$ -	$ -	$ 1,300	$ 1,000	$ 2,000	**$ 4,300**

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ -	$ -	$ -	$ 1,300	$ 1,000	$ 2,000	**$ 4,300**

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name/No: *County Joint MCIP #2 (Westmoreland Road)*

Project Description: Joint project with Dallas County to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks.

Estimated Start Date: 10/1/2017

Estimated Completion Date: 9/30/2022

Fund: 490

Status: Currently Unfunded. Anticipated issuance of Certificates of Obligation FY2017 thru 2021.

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

ESTIMATED EXPENDITURES (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
County Joint MCIP #2 (Westmoreland)	$ 1,000	$ 1,000	$ 2,500	$ 2,500	$ -	$ -	$ 7,000

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 1,000	$ 1,000	$ 2,500	$ 2,500	$ -	$ -	$ 7,000

CO Bond proceeds to refund Chattey Road Project.

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Street Project Details

Project Name/No: *Wintergreen Road-WNTGRN*
Project Description: Wintergreen Road reconstruction
Estimated Start Date: 07/01/18
Estimated Completion Date: 09/30/21
Fund: 490
Status: In progress. Carryover project from FY 2014. Design is complete. Project is a Dallas County led project.
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $40k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Wintergreen Road-WNTGRN	$ 473	$ -	$ -		$ -	$ -	$ 473

FUNDING SOURCES	Estimated Amount (000's)						
Fund 490	$ 473	$ -	$ -		$ -	$ -	$ 473

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Street Project Details

Project Name/No: *County Joint MCIP #3 (Hampton Road)*

Project Description: Joint project with Dallas County to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks. This project will extend from Parkerville Road to the south City Limits.

Estimated Start Date: 10/1/2017

Estimated Completion Date: 9/30/2020

Fund: 490

Status: Currently funded as an alignment study only.

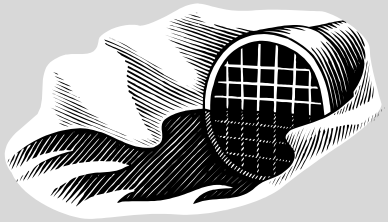
Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $20k per year.

ESTIMATED EXPENDITURES (000'S) Revised: 10/30/19

Project Name/Number	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
County Joint MCIP #3 (Hampton)	$ -	$ 250	$ 250	$ -	$ -	$ -	**$ 500**

FUNDING SOURCES	**Estimated Amount (000's)**						
Certificate of Obligation Bonds	$ -	$ 250	$ 250	$ -	$ -	$ -	**$ 500**

STORM DRAINAGE



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024

Drainage Projects, Fund 528 - Summary

ESTIMATED EXPENDITURE (000'S) Revised: 07/15/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	Total Estimated Cost
1. Annual Erosion Control Projects-ACCEC	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500
2. Miscellaneous Drainage Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500
3. Lake Grove Meadow	$ -	$ 473	$ -	$ -	$ -	$ -	$ 473
Carryover from FY 16 -19:							
3. Bolton Boone/Danieldale	$ 600	$ -	$ 500	$ -	$ -	$ -	$ 1,100
5. Whispering Oaks	$ 850	$ -	$ -	$ -	$ -	$ -	$ 850
Total:	$ 1,450	$ 673	$ 700	$ 200	$ 200	$ 200	$ 3,423

Fund 522-Drainage Utility Fund Transfer	$ 1,450	$ 673	$ 700	$ 200	$ 200	$ 200	$ 3,423
Total:	$ 1,450	$ 673	$ 700	$ 200	$ 200	$ 200	$ 3,423

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Drainage Project Details

Project Name/No.: *Annual Erosion Control Projects*
Project Description: Construct concrete bag walls and other erosion control infrastructure within creeks to protect and sustain city infrastructure on an as needed basis.
Estimated Start Date: 10/01/19
Estimated Completion Date: 09/30/20
Fund: 528
Status: Funded by transfer from drainage operating fund.

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	Total Estimated Cost
Annual Erosion Control Projects	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500

FUNDING SOURCES	Estimated	Amount (000's)					
Fund 522-Drainage Utility Fund Transfer		$ 100	$ 100	$ 100	$ 100	$ 100	$ 500

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Drainage Project Details

Project Name/No.: *Miscellaneous Drainage Improvements*
Project Description: To address miscellaneous drainage concerns that occur throughout the fiscal year.
Estimated Start Date: 10/01/19
Estimated Completion Date: 09/30/20
Fund: 528
Status: Funded by transfer from Drainage operating fund.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	Total Estimated Cost
Miscellaneous Drainage Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	**$ 500**

FUNDING SOURCES	Estimated Amount (000's)						
Fund 522-Drainage Utility Fund Transfer	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	**$ 500**

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Drainage Project Details

Project Name/No.: *Whispering Oaks*
Project Description: Channel improvements in channel at northeast end of Whispering Oaks. There is extensive erosion within the existing channel.

Estimated Start Date: 08/01/18
Estimated Completion Date: 09/30/20
Fund: 528
Status: Project is in design.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	Total Estimated Cost
Whispering Oaks	$ 850	$ -	$ -	$ -	$ -	$ -	$ 850

FUNDING SOURCES	Estimated Amount (000's)						
Fund 522-Drainage Utility Fund Transfer	$ 850	$ -	$ -	$ -	$ -	$ -	$ 850

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Drainage Project Details

Project Name/No.: *Lake Grove*
Project Description: Replace voids around existing drainage culvert. Provide point and pavement repairs as necessary.

Estimated Start Date: 05/01/19
Estimated Completion Date: 09/30/20
Fund: 528
Status: Project delayed to FY 19 for design.
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	Total Estimated Cost
Lake Grove	$ -	$ 473	$ -		$ -	$ -	$ 473

FUNDING SOURCES **Estimated Amount (000's)**

Fund 522-Drainage Utility Fund Transfer	$ -	$ 473	$ -	$ -	$ -	$ -	$ 473

CITY OF DESOTO
Capital Improvement Program
FY 2020 - 2024
Drainage Project Details

Project Name/No.: *Bolton Boone/Danieldale Intersection*

Project Description: Extend existing drainage culvert at Bolton Boone and Danieldale to accommodate intersection improvements. Joint project with Dallas County. Project scope limits have been extended to include the intersection of Westmoreland and Danieldale and re-alignment of Danieldale from Bolton Boone to Westmoreland.

Estimated Start Date: 09/01/18
Estimated Completion Date: 09/30/21
Fund: 528
Status: Project funded for design in FY 2019. Project was submitted to Dallas County for the 7th call for projects for construction
Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	Total Estimated Cost
Bolton Boone/Danieldale	**$ 600**	$ -	$ 500	$ -	$ -	$ -	**$ 1,100**

FUNDING SOURCES **Estimated Amount (000's)**

Fund 522-Drainage Utility Fund Transfer	**$ 600**	$ -	$ 500	$ -	$ -	$ -	**$ 1,100**

WATER & WASTEWATER IMPROVEMENTS



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO

Capital Improvement Program

FY 2020- 2024

Water & Wastewater Projects, Fund 508 - Summary

Water Projects-Summary

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
1. Annual Water Renovation/Replacement Program	$ -	$ 810	$ 950	$ 1,610	$ 1,050	$ -	$ 4,420
2. Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	$ -	$ 500	$ 500		$ -	$ -	$ 1,000
3. Hampton Road Improvements	$ -	$ -	$ 1,000	$ 2,000	$ 2,000	$ -	$ 5,000
4. Eagle Park Elevated Storage Tank-**EPEST**	$ -	$ 1,000	$ 1,000	$ -			$ 2,000
5. Westmoreland Pump Station #5-**WPSIM**	$ -	$ -	$ 500	$ 1,000		$ -	$ 1,500
FY 16 - 18 Carryovers							
6. Water Tank Fence	$ 400	$ -	$ -	$ -	$ -	$ -	$ 400
7. Water Master Plan	$ 575	$ -	$ -	$ -	$ -	$ -	$ 575
8. Chattey Road Reconstruction-**CHATRD**	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ 2,000
9. Chlorine Booster Project **CHLBOO**	$ 880	$ -	$ -	$ -	$ -	$ -	$ 880
10. Annual Water Renovation/Replacement Program-**YR18RR**	$ 1,632						$ 1,632
11. Annual Water Renovation/Replacement Program-**YR20RR**	$ 810	$ -	$ -	$ -	$ -	$ -	$ 810
Total:	$ 6,297	$ 2,310	$ 3,950	$ 4,610	$ 3,050	$ -	$ 20,217

Wastewater Projects - Summary

ESTIMATED EXPENDITURE (000'S)

1. Annual Sewer Renovation/Replacement Program		$ 790	$ 1,290	$ 1,735	$ 1,100	$ -	$ 4,915
2. Basin A Renovations (includes I& I Study)	$ -	$ 300	$ 500	$ 500	$ -	$ -	$ 1,300
3. Basin C Renovations (includes I & I Study)	$ -	$ -	$ -	$ 300	$ 500	$ 500	$ 1,300
FY 16 -18 Carryovers							
4. Annual Sewer Renovation/Replacement **YR16RR**	$ 914	$ -	$ -	$ -	$ -	$ -	$ 914
5. Basin D Renovations (includes I& I Study)- **BASD**	$ 1,800	$ -	$ -	$ -	$ -	$ -	$ 1,800
6. Bee Branch/Basin O Renovations - **BBBOR**	$ 1,547	$ -	$ -	$ -	$ -	$ -	$ 1,547
7. Annual Sewer Renovation/Replacement **YR18RR**	$ 1,453	$ -	$ -	$ -	$ -	$ -	$ 1,453
7. Annual Sewer Renovation/Replacement **YR20RR**	$ 710	$ 818	$ -	$ -	$ -	$ -	$ 1,528
Total:	$ 6,424	$ 1,908	$ 1,790	$ 2,535	$ 1,600	$ 500	$ 14,757
TOTAL WATER & WASTEWATER	$ 12,721	$ 4,218	$ 5,740	$ 7,145	$ 4,650	$ 500	$ 34,974

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 9,536	$ -	$ -	$ -	$ -	$ -	$ 9,536
Anticpated Certificate of Obligation Bonds	$ -	$ 4,218	$ 5,740	$ 7,145	$ 4,650	$ 500	$ 22,253
Fund Balance	$ 1,985		$ -	$ -	$ -	$ -	$ 1,985
Fund 502-Public Utility Fund Transfers	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ 1,200

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Water Project Details

Project Name/No.: *Annual Water Renovation/Replacement Program*

Project Description: Repair or replace old, deteriorated water lines throughout the community. Some water lines in the city are also undersized. Most of these funds are spent on replacing old water lines.

Estimated Start Date: 10/01/19
Estimated Completion Date: Ongoing project. Specific projects determined each year.
Fund: 508
Status: Design for Fiscal Year 2020 projects will start during 1st quarter.

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Annual Water Renovation/Replacement Program		$ 810	$ 950	$ 1,610	$ 1,050	$ -	**$ 4,420**

FUNDING SOURCES	Estimated Amount (000's)						
Anticipated Certificates of Obligation	$ -	$ 810	$ 950	$ 1,610	$ 1,050	$ -	**$ 4,420**

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Wastewater Project Details

Project Name/No.: *Annual Wastewater Renovation/Replacement Program*

Project Description: Repair or replace old, deteriorated and/or undersized sanitary sewer lines throughout the community.

Estimated Start Date: 10/01/19

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

Fund: 508

Status: Pre-design phase

Operating Impact: No operating impact.

ESTIMATED EXPENDITURE (000'S)

Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Annual WasteWater Renovation/Replacement Program		$ 790	$ 1,290	$ 1,735	$ 1,100	$ -	**$ 4,915**

FUNDING SOURCES

	Estimated	Amount (000's)					
Anticipated Certificate of Obligation Bonds	$ -	$ 60	$ 790	$ 1,290	$ 1,735	$ 1,100	**$ 4,975**
Total Funding	**$ -**	**$ 60**	**$ 790**	**$ 1,290**	**$ 1,735**	**$ 1,100**	**$ 4,975**

CITY OF DeSOTO
ANNUAL RENOVATION/REPLACEMENT PROGRAM

Water Projects - Summary

Estimated Expenditure (000's) Revised: 10/30/2019

Projects	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Major Repairs, unplanned	$ 50	$ 50	$ 50	$ 50	$ 50	$ 250
Club Brook Circle	$ 110	$ -	$ -	$ -	$ -	$ 110
Thunderbrook Circle	$ 150	$ -	$ -	$ -	$ -	$ 150
Pebblebrook Drive	$ 140	$ -	$ -	$ -	$ -	$ 140
Winding Brook	$ 330	$ -	$ -	$ -	$ -	$ 330
Shady Brook	$ 10	$ 300	$ -	$ -	$ -	$ 310
Meadowbrook	$ 10	$ 300	$ -	$ -	$ -	$ 310
Briarbrook	$ 10	$ 300	$ -	$ -	$ -	$ 310
Ray Andra	$ -	$ 40	$ 200	$ -	$ -	$ 240
Vince	$ -	$ 40	$ 200	$ -	$ -	$ 240
Oak Trail	$ -	$ 40	$ 200	$ -	$ -	$ 240
Red Bud	$ -	$ 40	$ 200	$ -	$ -	$ 240
Lakewood	$ -	$ 40	$ 200	$ -	$ -	$ 240
Woodhaven	$ -	$ 40	$ 200	$ -	$ -	$ 240
Woodlawn	$ -	$ 40	$ 200	$ -	$ -	$ 240
Woodlawn (N. Young to Ray Andra)	$ -	$ -	$ 40	$ 250	$ -	$ 290
Young (Pleasant Run north to dead end)	$ -	$ -	$ 40	$ 250	$ -	$ 290
Lakewood (east of Young)	$ -	$ -	$ 40	$ 250	$ -	$ 290
Ten Mile (east of Young)	$ -	$ -	$ 40	$ 250	$ -	$ 290
Total Water	**$ 810**	**$ 950**	**$ 1,610**	**$ 1,050**	**$ 50**	**$ 1,910**

Wastewater Projects - Summary

Estimated Expenditure (000's) Revised: 10/30/2019

Project Name	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Club Brook Circle	$ 110	$ -	$ -	$ -	$ -	$ 110
Thunderbrook Circle	$ 150	$ -	$ -	$ -	$ -	$ 150
Pebblebrook Drive	$ 140	$ -	$ -	$ -	$ -	$ 140
Winding Brook	$ 330	$ -	$ -	$ -	$ -	$ 330
Shady Brook	$ 20	$ 430	$ -	$ -	$ -	$ 450
Meadowbrook	$ 20	$ 430	$ -	$ -	$ -	$ 450
Briarbrook	$ 20	$ 430	$ -	$ -	$ -	$ 450
Ray Andra	$ -	$ 40	$ 225	$ -	$ -	$ 265
Vince	$ -	$ 40	$ 225	$ -	$ -	$ 265
Oak Trail	$ -	$ 40	$ 225	$ -	$ -	$ 265
Red Bud	$ -	$ 40	$ 225	$ -	$ -	$ 265
Lakewood	$ -	$ 40	$ 225	$ -	$ -	$ 265
Woodhaven	$ -	$ 40	$ 225	$ -	$ -	$ 265
Woodlawn	$ -	$ 40	$ 225	$ -	$ -	$ 265
Woodlawn (N. Young to Ray Andra)	$ -	$ -	$ 40	$ 275	$ -	$ 315
Young (Pleasant Run north to dead end)	$ -	$ -	$ 40	$ 275	$ -	$ 315
Lakewood (east of Young)	$ -	$ -	$ 40	$ 275	$ -	$ 315
Ten Mile (east of Young)	$ -	$ -	$ 40	$ 275	$ -	$ 315
Total WasteWater	**$ 790**	**$ 1,290**	**$ 1,735**	**$ 1,100**	**$ -**	**$ 2,080**
TOTAL WATER & WASTEWATER	**$ 1,600**	**$ 2,240**	**$ 3,345**	**$ 2,150**	**$ 50**	**$ 3,990**

CITY OF DESOTO

Capital Improvement Program

FY 2020 - 2024

Water Project Details

Project Name/No.: *Chattey Road-CHATRD*

Project Description: Chattey Road will be improved to a 27' residential concrete street with underground drainage and sidewalks.

Estimated Start Date: 06/01/15

Estimated Completion Date: 12/30/20

Fund: 508

Status: Currently funded for water line replacement by Fund 502 transfer.

Operating Impact: Ongoing operational costs include irrigation, landscaping and lighting at approximately $30k per year.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Chattey Road-CHATRD	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ 2,000

FUNDING SOURCES	Estimated Amount (000's)						
Certificate of Obligation Bonds	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000
Fund 502-Public Utility Fund Transfer	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 1,000
Total Funding	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000**

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Water Project Details

Project Name/No.: *Water Master Plan Improvements (798 zone)*

Project Description: Add Pump #6 to 798 Zone (7.2MGD) at Westmoreland Pump Station

Estimated Start Date: 10/1/19

Estimated Completion Date: 9/30/20

Fund: 508

Status: Currently Unfunded

Operating Impact: Minimal to no operational impact. A minimal increase in electric costs may occur.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Water Master Plan Improvements (798 zone)	$ -	$ 500	$ 500	$ -	$ -	$ -	$ 1,000

FUNDING SOURCES	Estimated Amount (000's)						
Anticipated Certificate of Obligation Bonds	$ -	$ 500	$ 500	$ -	$ -	$ -	$ 1,000

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Water Project Details

Project Name/No.: *Hampton Road Improvements*

Project Description: Reconstruction of water, sewer and paving from Pleasant Run to Belt Line Rd

Estimated Start Date: 10/1/2019

Estimated Completion Date: 9/30/2024

Fund: 508

Status: Currently Unfunded. Additional project funding provided in the Street Improvement Project.

Operating Impact: No operational impact anticipated.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Hampton Road Improvements	$ -	$ -	$ 1,000	$ 2,000	$ 2,000	$ -	**$ 5,000**

FUNDING SOURCES	Estimated Amount (000's)						
Anticipated Certificate of Obligation Bonds	$ -	$ -	$ 1,000	$ 2,000	$ 2,000	$ -	**$ 5,000**

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Water Project Details

Project Name/No.: *Eagle Park Elevated Storage Tank-EPEST*

Project Description: To construct a 1 million gallon storage tank along Centre Park

Estimated Start Date: 10/01/19

Estimated Completion Date: To be determined by anticipated water demand in Eagle Park.

Fund: 508

Status: Planned project. The anticipated demand will determine the completion date. Water master plan consultant assess need for this project.

Operating Impact: Minimal to no operational impact. May actually save dollars due to less demand on older tanks.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Eagle Park Elevated Storage Tank-EPEST	$ -	$ 1,000	$ 1,000	$ -	$ -	$ -	$ 2,000

FUNDING SOURCES	Estimated Amount (000's)						
Anticipated Certificate of Obligation Bonds	$ -	$ 1,000	$ 1,000	$ -	$ -	$ -	$ 2,000

CITY OF DESOTO

Capital Improvement Program

FY 2020-24

Water Project Details

Project Name/No.: *Westmoreland Pump Station #5-WPSIM*

Project Description: Evaluate efficiency of the Westmoreland Pump Station and Hampton Pump Station for additional pumps and electrical/building renovations.

Estimated Start Date: 10/01/20

Estimated Completion Date: 09/30/21

Fund: 508

Status: System Analysis to begin in 2019

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Westmoreland Pump Station #5-WPSIM	$ -	$ -	$ 500	$ 1,000	$ -	$ -	**$ 1,500**

FUNDING SOURCES	**Estimated Amount (000's)**						
Anticipated Certificate of Obligation Bonds	$ -	$ -	$ -	$ 500	$ 1,000	$ -	**$ 1,500**

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Water Project Details

Project Name/No.: *Chlorine Booster*

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

Estimated Start Date: 09/25/17
Estimated Completion Date: 06/01/20
Fund: 508
Status: Professional consultant has been selected. Pilot program anticipated to be online in late summer 2018.
Operating Impact: No operational impact

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Chlorine Booster Project - CHLBOO	$ 880	$ -	$ -	$ -	$ -	$ -	$ 880

FUNDING SOURCES	Estimated Amount (000's)						
Fund Balance	$ 880	$ -	$ -	$ -	$ -	$ -	$ 880

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Water Project Details

Project Name/No.: *Water Master Plan*

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

Estimated Start Date: 08/01/18
Estimated Completion Date: 08/01/20
Fund: 508
Status: Professional consultant has been selected.
Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Polk Street Valves	$ 575	$ -	$ -	$ -	$ -	$ -	$ 575

FUNDING SOURCES	Estimated Amount (000's)						
Fund Balance	$ 575	$ -	$ -	$ -	$ -	$ -	$ 575

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Water Project Details

Project Name/No.: *Water Tank Fencing*

Project Description: Construction of property fencing aorund Hampton, Parks & Parkerville storage tanks

Estimated Start Date: 10/01/18
Estimated Completion Date: 09/30/20
Fund: 508
Status: Funded for FY 19
Operating Impact: No operational impact

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Water Tank Fencing	$ 400	$ -	$ -	$ -	$ -	$ -	$ 400

FUNDING SOURCES	Estimated Amount (000's)						
Anticipated Certificate of Obligation Bonds	$ 400	$ -	$ -	$ -	$ -	$ -	$ 400

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Wastewater Project Details

Project Name/No.: *Basin C Renovations*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin C. The study basin is located in an area beginning east of Hampton Road from Danieldale Road and south to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin C.

Estimated Start Date: 10/01/21
Estimated Completion Date: 09/30/23
Fund: 508
Status: Unfunded - anticipate issuance of Certificates of Obligation FY2022-24
Operating Impact: No operational impact

ESTIMATED EXPENDITURE (000'S) 10/30/2019

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Basin C Renovations	$ -	$ -		$ 300	$ 500	$ 500	$ 1,300

FUNDING SOURCES **Estimated Amount (000's)**

Anticipated Certificate of Obligation Bonds	$ -	$ -		$ 300	$ 500	$ 500	$ 1,300

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Wastewater Project Details

Project Name/No.: *Basin D Renovations- BASD*

Project Description: Perform and Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin D. The study basin is located in the Polk Street corridor from Danieldale Road to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin D.

Estimated Start Date: 10/01/13

Estimated Completion Date: 01/30/19

Fund: 508

Status: I&I Study is complete. Manhole renovation is complete. Point repairs and repalcements are under design. Project delayed due to

Operating Impact: No operational impact.

ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Estimated Cost
Basin D Renovations- BASD	$ 1,800		$ -	$ -	$ -	$ -	$ 1,800

FUNDING SOURCES	Estimated Amount (000's)						
Certificates of Obligation	$ 1,800		$ -	$ -	$ -	$ -	$ 1,800

CITY OF DESOTO

Capital Improvement Program

FY 2020-2024

Wastewater Project Details

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

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

Estimated Start Date: 09/01/12

Estimated Completion Date: Undetermined

Fund: 508

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

Operating Impact: No operational impact.

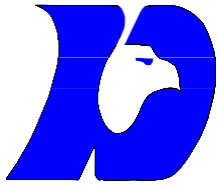
ESTIMATED EXPENDITURE (000'S) Revised: 10/30/19

Project Name/No.	PY Budgeted Amount	FY 2020-21	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	Total Estimated Cost
Bee Branch Basin O Renovations-BBBOR	$ 1,547	$ -	$ -	$ -	$ -	$ -	$ 1,547
Total	**$ 1,547**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,547**

FUNDING SOURCES	Estimated Amount (000's)						
Anticipated Certificates of Obligation	$ 1,547	$ -	$ -	$ -	$ -	$ -	$ 1,547

APPENDIX





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BUDGET LIST OF ACRONYMS

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

C. O. - Certificate of Obligation

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 Improvements-City (Fund 476) – To account for the financing and expenditures of associated capital improvements city wide buildings.

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”.

Hotel Occupancy Tax Stabilization Fund (Fund 220) - 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.

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”.

Public Utility Building and Construction (Fund 505) – 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.

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".

Senior Center Equipment Replacement (Fund 400) – Accounts for all resources and expenditures related to the equipment replacement program of the Senior Center department. The basis of accounting employed is “modified accrual”.

Southwest Regional Communication Center (SWRCC) (Fund 111) – Accounts for revenues and expenditures of the public safety regional dispatch system. This entity provides 911 services to the cities of Cedar Hill, Duncanville and DeSoto. The basis of accounting employed is “modified accrual”.

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

Street Maintenance (Fund 489) - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is “modified accrual”.

Street Improvements – GO Bonds (Fund 489) – 2009 General Obligation Bond Sale proceeds for street improvement projects. The basis of accounting employed is “modified accrual”.

Street Improvements – CO Bonds (Fund 490) - Accounts for revenues and expenditures related to Certificate of Obligations bond proceeds and developer’s contributions. The basis of accounting employed is “modified accrual”.

Storm Drainage Improvements (Fund 528) – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is “modified accrual”.

Storm Drainage Utility (Fund 522) - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is “full accrual”.

SWRCC Radio Replacement (Fund 413) – Accounts for the financing and acquisition of replacement radio equipment for the Southwest Regional Communication Center. The basis of accounting employed is “modified accrual”.

Tax Base – The total value of all real and personal property in the City as of January 1 each year, as certified by the Dallas County Appraisal District’s Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as “assessed taxable value.”)

Tax Levy - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

Tax Rate - The amount of tax levied for each $100 of valuation.

Taxes – Compulsory charges levied by the City for financing services performed for the common benefit.

Taxes Prior Years - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Capital Projects (Fund 508) - Accounts for funds transferred from the Water & Sewer Fund dedicated for water & sewer capital improvements. The basis of accounting employed is “modified accrual”.

Water Meter Replacement (Fund 503) – To account for the financing and acquisition of the City’s water meter replacement program. The basis of accounting employed is “modified accrual”.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

Youth Sports Associations (Funds 223, 233, 238, 239, and 247) – Accounts for the revenues and expenditures associated with the activities of the City’s youth sports associations. The basis of accounting employed is “modified accrual”.



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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; A "FEE SCHEDULE" BY AMENDING ARTICLE 19.000, SECTION 19.200(a)(1) "BASE CHARGE" AND SECTION 19.200(a)(3) "VOLUME RATE" FOR WATER SERVICES; AMENDING THE CODE OF ORDINANCES BY AMENDING APPENDIX A BY AMENDING ARTICLE "SEWER SERVICE CHARGES" BY AMENDING BASE RATE AND VOLUME CHARGE; AMENDING SOLID WASTE COLLECTION FEES, ARTICLE 30.00; PROVIDING FOR THE ADOPTION OF A CAPITAL IMPROVEMENT PLAN AND THE 2019-2020 BUSINESS PLAN; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has submitted to the City Council a proposed budget of the revenues and expenditures of conducting the affairs of the City and providing a complete financial plan for 2019-2020; and

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

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

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

SECTION 1. That the proposed budget of the revenues and expenditures necessary for conducting the affairs of the City of DeSoto, Texas for the fiscal year beginning October 1, 2019 and ending September 30, 2020, as submitted to the City Council by the City Manager, attached hereto as Exhibit "A", be, and the same is hereby adopted as the Budget of the City of DeSoto for the fiscal year beginning October 1, 2019 and ending September 30, 2020.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2019 and ending September 30, 2020 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program and the 2019-2020 Business Plan, unless otherwise authorized by a duly enacted Ordinance of the City.

SECTION 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2018-2019 are hereby ratified, and the budget Ordinance for fiscal year 2018-2019, heretofore enacted by the City Council, be, and the same is hereby amended to the extent of such transfers and amendments for all purposes.

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

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.

2. Transfer of appropriations from designated appropriations to any individual department or activity.

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

SECTION 6. That the Code of Ordinances, Appendix A, Article 19.000, Section 19.200(a)(1) "Base Rate" for water service and Section 19.200(a)(3) "Volume Rate" of the City of DeSoto, Texas, be, and the same is hereby amended, effective for water services beginning October 1, 2019, in part, to read as follows:

"ARTICLE 19.000 WATER SERVICE CHARGES

Sec. 19.200 Water Rates

(a) Residential and Commercial.

(1) Base Rate. The Base rate shall include 0 – 1,000 gallons of metered water usage for meter size categories as listed below:

Meter Size	Base Rate Minimum Charge
3/4"	$ 9.76
1"	$18.53
1-1/2"	$33.12
2"	$50.65
3"	$91.58
4"	$150.04
6"	$471.53

8"	$821.69
10"	$1289.69
12"	$1,581.92

(3) Volume Charge. The following volume charges shall be charged per 1,000 gallons of usage over the base rate in addition to the base rate.

Minimum volume charge over base rate: $3.39 per 1,000 gallons of usage.

Volume charge per 1,000 gallons of usage above first 1,000 gallons of usage:

1,001–15,000 gallons	$3.39 per 1,000 gallons of usage*
15,001–30,000 gallons	$4.20 per 1,000 gallons of usage*
Above 30,000 gallons	$5.02 per 1,000 gallons of usage*

*cost per thousand gallons of water or fraction thereof.

(5) Volume Charge - Emergency Water Plan. For any period of time during which emergency response stage 2, 3, or 4 of the emergency water plan has been implemented, the following volume charges shall apply in addition to the base rate:

For irrigation use only: All usage over 2,000 gallons: $4.26 per 1,000 gallons.

For combination irrigation and domestic use: All usage over 10,000 gallons: $4.37 per 1,000 gallons.

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

"ARTICLE 20.000 SEWER SERVICE CHARGES

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

(1) Base Rate:

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

Base Rate (minimum bill) - $11.14

(2) Volume Charge. A sewer volume charge of $11.14 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding

winter months of December, January, February and March This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months usage. This fixed sewer volume charge shall remain in effect for one year only. The maximum sewer volume charge for new accounts shall be calculated on the basis of 7,000 gallons of water usage until such time as the average of the winter months can be calculated and billed on the first billing cycle thereafter.

(3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, age sixty-five or over on January 1, is entitled to a three dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(b) Multifamily and Mobile Homes. The monthly rates for sanitary sewer service will be based upon the individual customer's monthly water usage, as follows:

(1) Base Rate.

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

Base Rate (minimum bill) - $11.14

In all cases of multifamily or mobile home dwellings where more than one (1) residential living unit is supplied water measured through a single meter and the sewer service charge is made in connection therewith, not less than the minimum base rate charge provided herein of $11.14 shall be made for each unit supplied water through such meter. The method of determining the number of units shall be by count. Each unit counted shall include 1,000 gallons base rate usage.

(2) Volume Charge. A sewer volume charge of $11.14 per 1,000 gallons of water usage over the base rate usage shall be charged in addition to the sewer base rate according to an average monthly water usage amount for the preceding winter months of December, January, February and March. This maximum sewer charge shall be calculated by dropping the two months of highest usage and averaging the remaining two months usage. This fixed sewer volume charge shall remain in effect for one year only.

(3) Senior Citizen Discount. Any residential customer with a sewer account with the City of DeSoto, sixty-five or over on January 1 is entitled to a three (3) dollar discount per month on their primary residence beginning the month following application with the utility billing department of the City of DeSoto.

(c) Commercial and Industrial. The monthly rates for sanitary sewer service furnished to commercial and/or industrial customers within the corporate limits of the city will be based upon the individual customer's water or sewer usage, where the sewer produced by such customer is a normal strength wastewater (250 mg/BOD and 250 mg/l suspended solids) unless provided otherwise in this article, as follows:

(1) Base Rate. The base rate shall include 0 - 1,000 gallons of metered water or sewer usage.

Base Rate (minimum bill) - $11.14

(2) Volume Charge. A sewer volume charge of $11.14 per 1,000 gallons of water or sewer usage over the base rate shall be charged in addition to the sewer base rate.

(d) When City Does Not Supply Water. The charges set forth above are based upon the amount of water used, as measured by a single meter, in increments of one thousand (1,000) gallons. Where water is furnished to residential customers by other than the City, the base charge for sewer shall be ten dollars and ninety-seven cents ($11.14) per month per residential meter, plus a volume charge of ten dollars and forty-one cents ($11.14) per 1,000 gallons based on 7,000 gallons usage. All multifamily, commercial and industrial customers connected to the sanitary sewerage system who have a source of water supply that is in addition to, or in lieu of, the City water supply must have a meter approved and tested by the water department on the source of water supply and the sewer base rate and volume charges as set forth hereinbefore shall be based on the sum of the volumes delivered by all sources of supply."

SECTION 8. That the Code of Ordinances of the city of Desoto, Texas is hereby amended by amending Appendix A, Article 30.00 Solid Waste Collection Fee:

Residential customer Rate: 20.70

SECTION 9. That the Capital Improvement Plan and the 2019-2020 Business Plan is hereby adopted.

SECTION 10. That all provisions of the Ordinances of the City of DeSoto in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the Ordinances of the City of DeSoto not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 11. That should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 12. This Ordinance shall take effect from and after its passage as the law and charter in such cases provides.

IT IS ACCORDINGLY SO ORDAINED.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS ON THIS THE 17TH DAY OF SEPTEMBER, 2019.

APPROVED:

Curtistene S. McCowan

Curtistene S. McCowan, Mayor

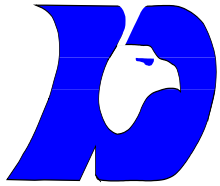
ATTEST:

Kisha R. Morris-Perkins, City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr., City Attorney

CITY OF DESOTO DALLAS COUNTY TEXAS



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ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2019 (FISCAL YEAR 2019 - 2020) AT A RATE OF $0.701554 PER ONE HUNDRED DOLLARS ($100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2019, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF DESOTO; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. There is hereby levied for the tax year 2019 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of DeSoto, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of $0.701554 on each One Hundred Dollars ($100) assessed valuation of taxable property, and, shall be, apportioned and distributed as follows:

(a) For the purpose of defraying the current expenditures of the municipal government of the City of DeSoto, a tax of $0.55016 on each and every One Hundred Dollars ($100) assessed value on all taxable property; and

(b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of DeSoto not otherwise provided for, a tax of $0.151394 on each One Hundred Dollars ($100) assessed value of taxable property within the City of DeSoto, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.26 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $.16.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2019, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2020. There shall be no discount for payment of taxes prior to February 1, 2020. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

(a) A penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

(b) Provided, however, a tax delinquent on July 1, 2020, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2019 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2019 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2019 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 3. The taxes are payable at the Dallas County Tax Office.

SECTION 4. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 7. All ordinances of the City of DeSoto, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 8. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

IT IS ACCORDINGLY SO ORDAINED.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS ON THIS THE 17TH DAY OF SEPTEMBER, 2019.

APPROVED:

Curtistene S. McCowan

Curtistene S. McCowan, Mayor

ATTEST:

Kisha R. Morris-Perkins, City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr., City Attorney

CITY OF DESOTO DALLAS COUNTY TEXAS

CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

AA Fitch Ratings
AA Standard and Poor's Ratings Services

Summarized Investment Policy

Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity. The policies address investment diversification, yield, maturity, and the quality and capability of investment management; and that includes a list of authorized investments for City funds. The written investment policies also address the maximum allowable stated maturity of any individual investment and the maximum average dollar- weighted maturity allowed for pooled groups. All City funds are invested consistent with a formally adopted "Investment Strategy Statement" that specifically addresses each fund investment. Each Investment Strategy Statement will describe its objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of investment, (5) diversification of the portfolio and (6) yield.

Under Texas law, City investments must be made "with judgement and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." At least quarterly the investment officers of the City shall submit a detailed investment report that provides; (1) the investment position of the City, (2) the investment officers that jointly prepared and signed the report, (3) the beginning market value, any additions and changes to market value and the ending value of each pooled fund group, (4) the book value and market value of each separately listed asset at the beginning and end of the reporting period, (5) the maturity date of each separately invested asset, (6) the account or fund or pooled fund group for which each individual investment was acquired, and (7) the compliance of the investment portfolio as is relates to: (a) adopted investment strategy statements and (b) state law. No person may invest City funds without express written authority from the City Council.

City of DeSoto

Top Ten Taxpayers
2019 Tax Year

Taxpayer Name	Type of Business	2018 Assessed Value*	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
SOLAR TURBINES INC	Utility/Manufacturing	242,222,810	5.16%	34.32%
KOHLER CO	Manufacturing	100,940,020	2.15%	14.30%
KOHLS DEPARTMENT STORESINC	Distribution	92,040,710	1.96%	13.04%
WRH PROPERTIES INC	Apartments	51,999,890	1.11%	7.37%
HARVEST A SOUTHFIELD 35 LLC	Manufacturing	50,262,520	1.07%	7.12%
LOWES HOME CENTERS LLC	Retail	38,910,950	0.83%	5.51%
DESOTO APARTMENTS LTD	Apartments	36,352,210	0.77%	5.15%
HLIT II CTC 3 LP	Manufacturing	34,142,100	0.73%	4.84%
WALMART STORES INC	Retail	33,590,450	0.71%	4.76%
ONCOR ELECTRIC DELIVERY	Utility	25,223,290	0.54%	3.57%
TOTAL		**$705,684,950**	**15.02%**	**100.00%**

*Before Qualified Exemptions and/or Abatements

**As compared with the 2019 certified market value provided by DCAD of $4,698,078,117

Data Compiled by the Dallas County Tax Office

NOTES