



OPERATING BUDGET



ADOPTED FY2022-2023

PLANNING FY2023-2024

City of DeSoto

Fiscal Year 2022–2023

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,490,178, which is a 14.43 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$740,738.

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

FOR: Proctor, Brown–Patrick, Marks, Chism, Hughes

AGAINST: Rafiel

PRESENT and not voting: None

ABSENT: Byrd

Property Tax Rate Comparison

	2022–2023	2021–2022
Property Tax Rate:	\$0.691554/100	\$0.701554/100
No–New–Revenue Tax Rate:	\$0.611779/100	\$0.658695/100
No–New–Revenue Maintenance & Operations Tax Rate:	\$0.505176/100	\$0.517084/100
Voter–Approval Tax Rate:	\$0.718738/100	\$0.664484/100
Debt Rate:	\$0.147305/100	\$0.125019/100

Total debt obligation for City of DeSoto secured by property taxes:
\$9,379,401

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INTRODUCTION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of DeSoto
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of DeSoto, Texas, for its Annual Budget for the fiscal year beginning October 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Financial Services
City of DeSoto, Texas**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Christopher P. Morill

Date: **April 06, 2022**

City of DeSoto Reader's Guide FY 2022-2023 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 Manager's Office, highlights the proposed budget and objectives to be accomplished during the upcoming FY in the City's major funds.

Policies

This section highlights the policies underlying the development of the adopted 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

- 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
- Budgeted Expenditures Summary by Function
- 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 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 adopted budget or this document at 972-230-9678.

A summarized version of budget information ("Budget in Brief") can be found at:

<http://www.ci.desoto.tx.us/1540/Financial-Transparency>

City Officials

City Council

Rachel L. Proctor

Mayor

Place One

Kay Brown Patrick

Place Two

Andre' Byrd
Mayor Pro Tem

Place Four

Crystal Chism

Place Six

Nicole Raphiel

Place Three

Dinah Marks

Place Five

Letitia Hughes

Place Seven

Joe Gorfida

City Attorney

City Management

Brandon Wright

City Manager

Isom Cameron

Deputy City Manager

Tamara Bell

Managing Director

Southwest Regional Communication Center
(SWRCC)

Joseph Costa

Police Chief

Police Department

Tom Figert

Managing Director

Information Technology

Charles Brewer

Managing Director

Development Services

Scott Kurth

Judge

DeSoto Municipal Court

Alicia Thomas

City Secretary

Kristoff Bauer

Deputy City Manager

Brandon Lacy

Managing Director

Public Utilities

Bryan Southard

Fire Chief

Fire and EMS Department

Chris Glover

Managing Director

Parks & Recreation

Tracy L. Cormier

Managing Director

Financial Services

Heather McEntee

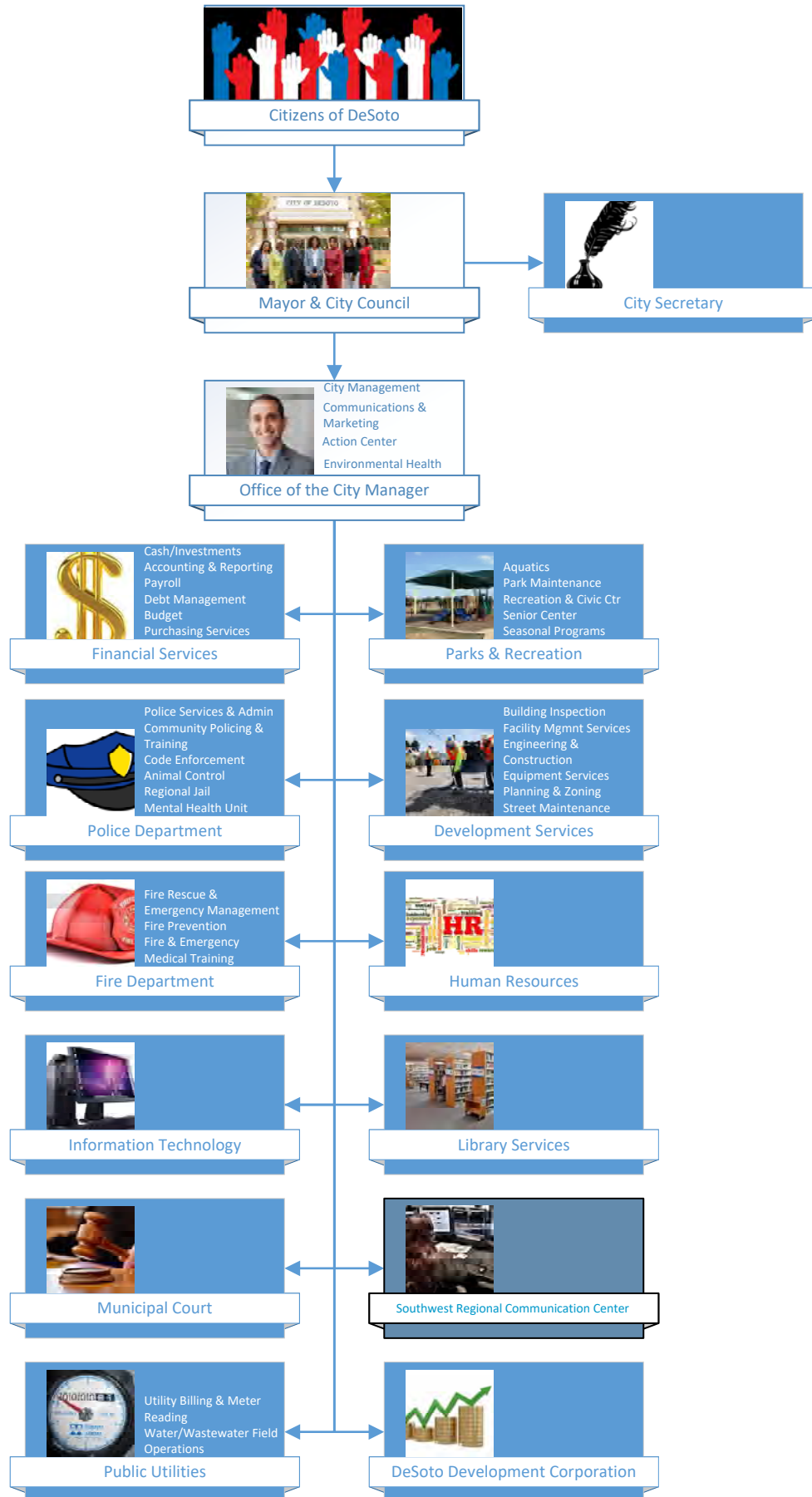
Managing Director

Library Services

Denae Greenly

Managing Director

Human Resources





History of DeSoto

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

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

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

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

The first called City Council meeting was held at the schoolhouse on E. Belt Line Road on March 17, 1949 with C. H. Estes appointed as City Secretary. It was determined that the City of DeSoto had a population of approximately 400. Thus, DeSoto became the nineteenth organized municipality in Dallas County. Since its incorporation, 22 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
		Rachel Proctor

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

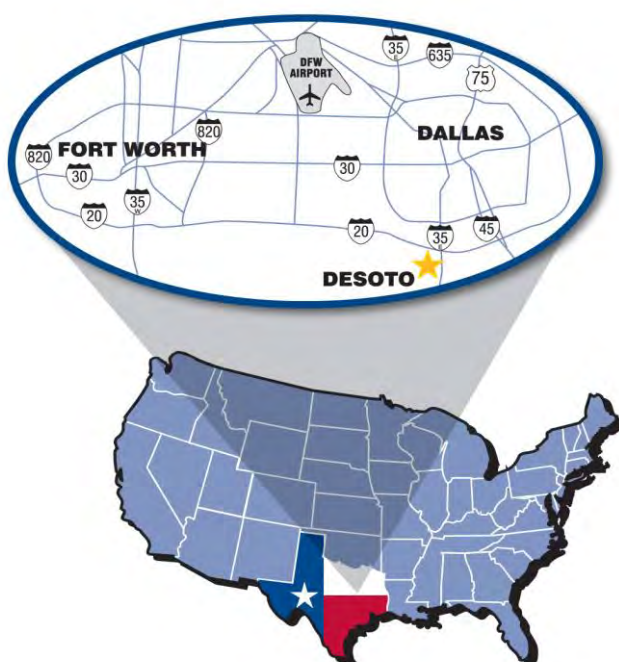
COMMUNITY PROFILE

DeSoto Development Corporation

Updated Dec. 2022

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.

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

Access

Highways

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

East-West

IH 20, located less than a mile north of DeSoto, provides direct access to Tyler and Shreveport, east of the Metroplex and Fort Worth to the west. IH 30, accessible via IH 20 & IH 635, provides direct access to Little Rock. Loop 9 construction is being plated and will connect highways 75, 35, and 67 just south of DeSoto's city limits.

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 three airlines (Southwest, Delta & Alaska Airlines) offering passenger service to U.S. locations.

Dallas Executive Airport

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

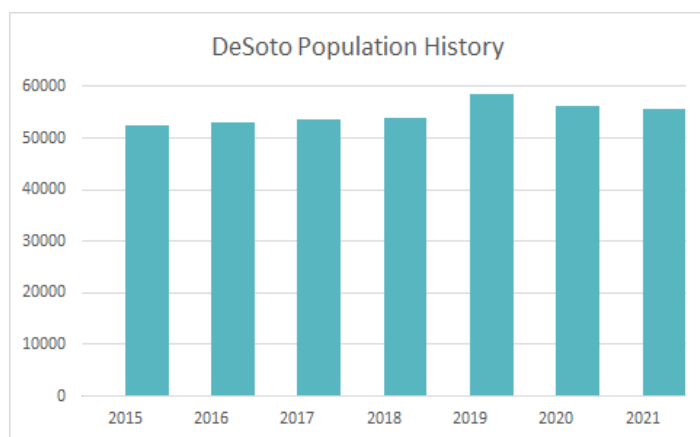
DeSoto Heliport

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

DeSoto Population

<u>Year</u>	<u>Population</u>
2015	52,486
2016	53,128
2017	53,568
2018	54,042
2019	58,483
2020	56,145
2021	55,729
2022 (est.)	57,565

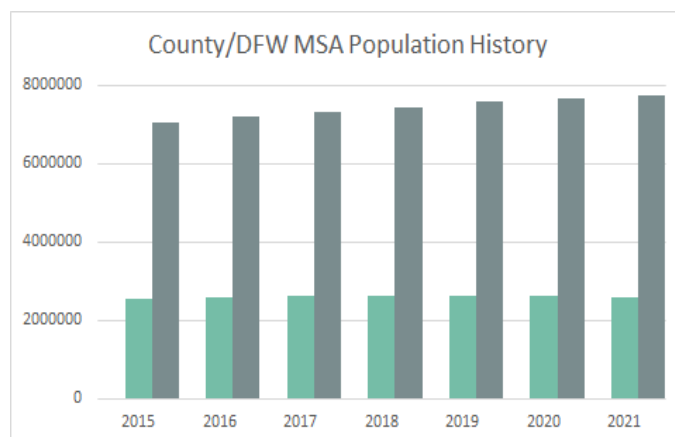
Source: U.S. Census Bureau, QuickFacts July 2022



Regional Population

<u>Year</u>	<u>Dallas County</u>	<u>DFW MSA</u>
2016	2,591,488	7,195,475
2017	2,620,425	7,337,707
2018	2,629,764	7,457,586
2019	2,635,603	7,574,390
2020	2,610,957	7,662,325
2021	2,586,050	7,759,615
2022 (est.)	2,662,619	7,989,365

Source: U.S. Census Bureau, July 2022, St. Louis Fed Pop. Data, March 2022



DeSoto Household Growth

<u>Total Households in DeSoto</u>		<u>Annual Percentage</u>
<u>Year</u>	<u>Households</u>	<u>Increase</u>
2010	18,325	-
2015	19,160	-
2018	20,256	-
2019	20,287	.15%
2020	20,293	.03%
2021	20,215	-.38%

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

2022	Average Household Income	\$85,443
2022	Median Household Income	\$71,124
2022	Per Capita Income	\$31,331

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

DeSoto Age & Education

<u>Age Range</u>	<u>Percent of Total Population</u>
00 to 24 years old	33.1 %
25 to 44 years old	25.8 %
45 to 54 years old	13.8 %
55 to 65+ years old	27.3 %
Total	100.00 %

Source: Demographic Now

Average Age	38.90 years
Median Age	37.09 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

2022 Ad Valorem Tax Rates (Per \$100 Assessed Value)

Property in **DeSoto Independent School District**

City of DeSoto	0.6916
DeSoto ISD	1.2582
Dallas County	0.2179
Dallas Comm. College	0.1159
Parkland	0.2358
Dallas County School Equalization	0.0100
Total	2.5294

Property in **Dallas Independent School District**

City of DeSoto	0.6916
Dallas ISD	1.0778
Dallas County	0.2179
Dallas Comm. College	0.1159
Parkland	0.2358
Dallas County School Equalization	0.0100
Total	2.3490

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

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 2022 are listed below. Applications for the exemptions are required to be filed in a timely manner.

	<u>City of DeSoto</u>	<u>DeSoto ISD</u>
Homestead	None	\$25,000
Over 65	\$35,000	\$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. Above a certain threshold, 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	30,860
Civilian Unemployed	1,658
Unemployment Rate	5.1%

Source: Bureau of Labor Statistics, March 2022

DFW MSA Workforce

Dallas/FW/Arlington MSA Civilian Labor Force

Civilian Employed	4,084,600
Civilian Unemployed	133,200
Unemployment Rate	3.2%

Source: U.S. Bureau of Labor Statistics, Apr. 2022

The DFW Metroplex labor force brings diversified skills to the marketplace. 2020 non-farm employment in the DFW MSA totals 4,097,400 in various NAICS Sectors.

Top Employers in DeSoto

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

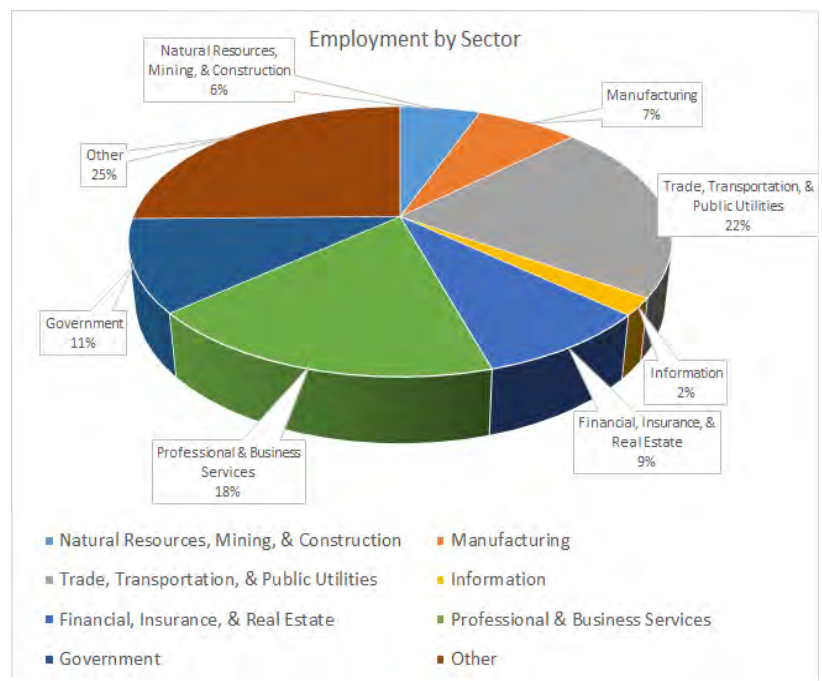
<u>Name</u>	<u>Business</u>	<u>Employment</u>
DeSoto ISD	Public Education	899
Kohl's e-Commerce	Distributor	800
City of DeSoto	Government	430
Solar Turbines, Inc.	Manufacturer	418
Williamsburg Village	Healthcare	350
GlasFloss Industries	Manufacturer/HQ	250
Marten Transport	Distributor/Logistics	250
Wal-Mart Distribution	Distributor	350
Hickory Trail Hospital	Healthcare	184
The Cedars	Healthcare	184
DW Distribution Inc.	Distributor	150
Vibra Hospital	Healthcare	110
Park Manor	Healthcare	100
Kroger	Grocery	112
Tom Thumb	Grocery	100

Source: DeSoto EDC, June 2022

Industry Employment Estimate

Natural Res., Mining & Construction	233,300
Manufacturing	296,500
Trade, Transportation & Public Utilities	881,700
Information	85,900
Financial, Insurance & RE	364,500
Professional & Business Services	747,700
-Education & Health Services	
-Leisure & Hospitality	
-Other Services	
Government	452,500

Total Non-Agricultural 4,097,400



Source: U.S. Bureau of Labor Statistics 2022

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 and Spectrum

Trash Collection

Republic Services

Broadband

Spectrum, 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
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
Comfort 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:	130
Fire Personnel:	67
Incorporated:	1949
Total City Employees:	430
Total Annual Budget*:	\$122,882,608
Land Area (square miles):	23

* FY 2022 budget revenue all Funds

Education

DeSoto Independent School District

Located 15 miles south of downtown Dallas and serving the communities of DeSoto, Glenn Heights, and Ovilla, DeSoto ISD is home to 6,400 scholars who experience a well-rounded and high-quality education in a PK-12th grade public education setting with deep community and parental engagement, support, and investment. With taxpayer support for upgraded facilities, technology, and instruction, every school provides viable and relevant high-quality learning experiences supported by pyramids of intervention, enrichment, and advancement.

Serving students from early childhood through graduation, DeSoto ISD's mission is to ensure students, without exception, learn and grow at their highest level. The District's 2021 Be The Future Strategic Plan focuses on equity, access, and excellence in an effort to provide a holistic and well-rounded educational experience.

ACADEMICS | ARTS | ATHLETICS

ACADEMICS: DeSoto ISD scholars have access to quality PK3 through collegiate academic experiences. Within the district, students have access to a viable core curriculum enhanced by STEM, growing tech infrastructure and resources, and frequent and multi-layered professional development and coaching for teachers and instructional staff in every content area.

ARTS: DeSoto ISD Fine Arts offers a competitive and expansive creative experience for students in visual and performing arts including an internationally-traveled and highly-decorated choir led by a Grammy award-nominated instructor. DeSoto ISD Arts also have a jazz and performance band pipeline that has positioned students to pursue music at the collegiate level and a number of dance ensembles that regularly compete at the state and national level.

ATHLETICS: DeSoto ISD Athletics is home to powerhouse football and basketball programs as well as competitive volleyball, tennis, baseball, and soccer programs. Eagles' athletics programs boast 20 state championships including the 2021 and 2022 girls basketball, 2021 girls track, and 2016 boys football 6A state championships.

Infrastructure

Lane Miles of Streets	491
Miles of Alleys	96
Number of Fire Stations	3
Number of Police Stations	1
Number of Parks	22
Number of Libraries	1
Public Swimming Pools	1

Source: City of DeSoto

Education

Campuses 2021-2022

Pre-K-2nd Grade Early Learning Schools:

- Cockrell Hill Elementary
- Woodridge Elementary

3rd-5th Grade Elementary Schools:

- Frank D. Moates Elementary
- The Meadows Elementary

6th-8th Grade Middle Schools:

- Curtistene S. McCowan Middle School
- DeSoto West Middle School

9th-12th Grade High School:

- DeSoto High School
- Alternative Education Program

Specialized Campuses

- Katherine Johnson Technology Magnet Academy
- Ruby Young Personalized STEAM Academy

Private Schools

Brook Hollow Christian
 Canterbury Episcopal
 Community Christian Academy
 Cross of Christ Lutheran
 Crossroads Academy
 DeSoto Adventist Christian School
 DeSoto Children's Academy
 DeSoto Private School
 Faith Family Academy
 Kingdom Collegiate Academies
 Learning Adventure Children's Center
 Clara Muhammad Academy
 Park Ridge Academy
 Smithfield Learning Center
 Turning Point Christian Academy

Charter Schools

Golden Rule – Desoto
 IL Texas Lancaster-DeSoto High School
 Uplift Gradus Prep (K-5)

DeSoto Incentives

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

Tax Abatement

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

Triple Freeport Equivalency

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

Infrastructure Participation

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

Sales Tax Rebates

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

Economic Development Cash Grants

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

Contact

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

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

DeSoto Advantages

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

Developed Industrial Park

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

Low Cost Land Prices

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

Convenient Interstate and Highway Access

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

Dynamic and Growing Local Economy

DeSoto's population - per the 2020 U.S. Census - is 59,159, a 13% growth rate since 2015, with an increase of 6% in the number of households during that same time. The number of building permits issued has steadily risen and permit valuation totalled over \$91.3 million for FY 2020-2021.

Plentiful Labor Supply

The Dallas/Fort Worth Metroplex (MSA) employs a labor force of more than 4,097,000 workers. DeSoto draws from the skilled labor force, and over thirty five universities and colleges in the Dallas/Fort Worth Metroplex.

Aggressive and Flexible Incentives

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



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BUSINESS



PLAN

Development of the Annual Business Plan

The annual Business Plan is developed using the previous year's Business Plan as a starting point. At the City Council's winter retreat, which is open to the public, Council members propose and discuss updates based on their own observations and feedback from constituents. After further staff review and research, the top contenders are brought back to Council again at the summer retreat, which is also open to the public. After further discussion, Council Members rank their top choices and ranking/voting results are displayed. Based on priorities thus identified, the Business Plan is limited to a maximum of ten items. It is then prepared for publication.



CITY OF DESO

JIM BAUGH GOVERNMENT

Business Plan

Effective October 1, 2022



— So much to love —

FY 2023 Business Plan

The City of DeSoto is guiding its future and development with a Strategic Plan consisting of seven strategic priority areas and objectives based on input from the City Council, City staff, and DeSoto residents and businesses. As part of the City's annual budget process, key objectives and initiatives to be achieved over the next one to two years are identified and included in the City's Business Plan for that year. Systematic attention to the long-term Strategic Plan and the immediate action Business Plan allows the City to dedicate time and resources to important community initiatives and drive advancement in the areas that matter most.



DeSoto's Strategic Priorities

1. Building Trust
2. Image
3. Thriving Economy
4. Learning Environment
5. Engaged & Vibrant Community
6. Safe & Healthy Community
7. Beautiful City

01





BUILDING TRUST

Increase public support by providing open two-way communication with greater transparency

GOAL #1

Enhance the Effectiveness of the DeSoto Police Department's Community Engagement through the Use of Non-Sworn Community Service Officers

Department Work Plan

1. Hire non-sworn community service officers (CSO's) | **Police Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
2. Create a shift schedule and duty responsibilities for CSO's that compliments and supplements the patrol officers | **Police Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
3. Create a beat schedule for each CSO that includes regular check-ins with HOA's, neighborhoods, and businesses | **Police Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q2
4. Set up introductory meetings with HOA's, neighborhoods, the DeSoto Chamber, Clergy, and other groups to build relationships with the new CSO's | **Police Department** | START FY 2023 Q3 | COMPLETE FY 2023 Q3

02





BUILDING TRUST

Increase public support by providing open two-way communication with greater transparency

GOAL #1

Enhance the Effectiveness of the DeSoto Police Department's Community Engagement through the Use of Non-Sworn Community Service Officers

Department Work Plan

5. Develop standard operating procedures for handling public safety related commentary on social media for follow up by a CSO | **Police Department** | Start FY 2023 Q2 | Complete FY 2023 Q3
6. Create engagement strategies with community and business groups for regular CSO contact | **Police Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q3
7. Create community outreach for participation in National Night Out in both August and November | **Police Department** | START FY 2023 Q3 | COMPLETE FY 2023 Q4

03



THRIVING ECONOMY

Grow a diverse and innovative economy with increased commerce and employment opportunities

GOAL #2

Develop an Overlay Zoning District for Hampton Road for a Vibrant Pedestrian- and Business-Friendly Downtown Environment

Department Work Plan

1. Distribute questionnaires to City departments to understand existing conditions and near- and long-term needs | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q1
2. Discuss composition of advisory committee and finalize the public engagement strategy | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q1
3. Establish a corridor brand identity package to be used throughout the planning process | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q1
4. Establish a webpage using ArcGIS StoryMaps to create an immersive experience to inform residents about the purpose and direction of the Hampton Road Corridor District Regulations | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2

04





THRIVING ECONOMY

Grow a diverse and innovative economy with increased commerce and employment opportunities

GOAL #3

Develop an Overlay Zoning District for Hampton Road for a Vibrant Pedestrian- and Business-Friendly Downtown Environment

Department Work Plan

5. Conduct a joint meeting of the Planning & Zoning Commission and the City Council for charter-based zoning goal alignment | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q2
6. Submit character-based zoning district to Planning & Zoning Commission for review | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q3
7. Submit character-based zoning district to City Council for review | **Development Services Department** | START FY 2023 Q3 | COMPLETE FY 2023 Q3
8. Conduct public hearings to consider the finalized character-based zoning district | **Development Services Department** | START FY 2023 Q4 | COMPLETE FY 2023 Q4

05



THRIVING ECONOMY

Grow a diverse and innovative economy with increased commerce and employment opportunities

GOAL #3

Update the City's Comprehensive Land Use Plan

Department Work Plan

1. Appoint a Steering Committee for the Comprehensive Plan review process | **Development Services Department** | START FY 2022 Q4 | COMPLETE FY 2023 Q1
2. Conduct kickoff meeting with Steering Committee to introduce the project and provide a background on the process, explain its importance and relevance | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q1
3. Facilitate workshops for the Steering Committee and the public to present a summary of the baseline analysis and identified opportunities and embark on a visioning exercise | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
4. Complete the Comprehensive Plan update with City Council approval | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q3

06





THRIVING ECONOMY

Grow a diverse and innovative economy with increased commerce and employment opportunities

GOAL #4

Develop Incentive Programs to Attract Anchor Developments on Hampton Road

Department Work Plan

1. Create a Tax Increment Reinvestment Zone (TIRZ) to provide tax increment funds to support public/quasi-public projects | **Economic Development Department** | START FY 2022 Q4 | COMPLETE FY 2023 Q1
2. Develop RFP's for City-owned parcels and potential assemblages throughout the corridor to spur interest and provide a range of development options | **Economic Development Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
3. Evaluate individual project submissions to assess fit and value proposition and determine appropriate incentive tools | **Economic Development Department** | START FY 2023 Q2 | COMPLETE AS AVAILABLE

07



LEARNING ENVIRONMENT

Cultivate an environment of learning and enrichment by supporting excellence in education, professional development, and job training

GOAL #5

Convert Nance Farm into a Higher Value Community Asset Including as a Home for the Arts

Department Work Plan

1. Update the Nance Farm Master Plan | **City Manager's Office** | START FY 2022 Q1 | COMPLETE FY 2023 Q1
2. Develop the Nance Farm Master Plan implementation timeline | **City Manager's Office** | START FY 2022 Q4 | COMPLETE FY 2023 Q1
3. Develop an operating plan with personnel recommendations | **City Manager's Office** | START FY 2022 Q4 | COMPLETE FY 2023 Q1
4. Nance Farm Master Plan implementation (multi-year) | **City Manager's Office** | START FY 2023 Q2 | COMPLETE FY 2025 Q4

08





LEARNING ENVIRONMENT

Cultivate an environment of learning and enrichment by supporting excellence in education, professional development, and job training

GOAL #6

Establish a Competitive Compensation and Benefits Target Philosophy for the City of DeSoto to Attract and Retain Top Talent

Department Work Plan

1. Ensure the current Classification and Compensation Study results establish market/internal structure alignment | **Human Resource Department** | START FY 2022 Q3 | COMPLETE FY 2023 Q1
2. Simplify classification and pay structure | **Human Resource Department** | START FY 2022 Q3 | COMPLETE FY 2023 Q1
3. Create a Salary Administration Policy that outlines employees' ability to move effectively through the pay plan | **Human Resource Department** | START FY 2022 Q4 | COMPLETE FY 2023 Q2
4. Develop a list of surrounding/competing cities | **Human Resource Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q4

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LEARNING ENVIRONMENT

Cultivate an environment of learning and enrichment by supporting excellence in education, professional development, and job training

GOAL #6

Establish a Competitive Compensation and Benefits Target Philosophy for the City of DeSoto to Attract and Retain Top Talent

Department Work Plan

5. Conduct employee benefit survey to identify and structure benefit package offerings that best meet the needs of employees and utilize the survey data to improve attraction and retention | **Human Resource Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q4
6. Create a comprehensive list of benefits offered by other DFW area municipalities and then seeks to make recommendations for changes to benefits in the FY 2024 Budget | **Human Resource Department** | START FY 2023 Q2 | COMPLETE FY 2024 Q1

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ENGAGED & VIBRANT COMMUNITY

Provide access to community amenities that support arts, culture, sports, entertainment and retail for families, and proactively engage and involve the community

GOAL #7

Construct a High-Quality Aquatic and Recreation Center at McCowan Park

Department Work Plan

1. Review financial viability of competition pool | **Parks & Recreation Department** | START FY 2023 Q1 | COMPLETION FY 2023 Q1
2. Develop Design Documents | **Parks & Recreation Department** | START FY2022 Q3 | COMPLETE FY 2023 Q3
 - Obtain Steering Committee input
 - Develop a Social Media Education Campaign
 - Conduct Town Hall Meetings to obtain public feedback
3. Develop Construction Documents | **Parks & Recreation Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q4
4. Issuance for Construction Submission to the Construction Manager at Risk (CMAR) | **Parks & Recreation Department** | START FY 2023 Q4 | COMPLETE FY 2023 Q4
5. Implement Construction of the Aquatic/Rec Center | **Parks & Recreation Department** | START FY 2023 Q4 | COMPLETION FY 2025 Q3



ENGAGED & VIBRANT COMMUNITY

Provide access to community amenities that support arts, culture, sports, entertainment and retail for families, and proactively engage and involve the community

GOAL #8

Create an Active Adult-Use Area in a City Park

Department Work Plan

1. Demolish existing playground material at Zeiger Park | **Parks & Recreation Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
2. Explore health care system partnerships for the Adult-Use Park area | **Parks & Recreation Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q3
3. Obtain City Council approval for the purchase of fitness equipment | **Parks & Recreation Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
4. Install fitness equipment | **Parks & Recreation Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q4





SAFE & HEALTHY COMMUNITY

Create an environment where residents feel safe, and have access to healthy lifestyle choices

GOAL #9

Transition the DeSoto Streetlight Grid to LED Technology

Department Work Plan

1. Develop a working group with ONCOR representatives to address continued conversion to LED technology | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q4
2. Identify streets that currently do not have LED lights | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2
3. Develop criteria to prioritize locations for LED light installation | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q2
4. Develop phasing plan in order to replace prioritized street light bulbs and fixtures to LED technology | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q3



SAFE & HEALTHY COMMUNITY

Create an environment where residents feel safe, and have access to healthy lifestyle choices

GOAL #9

Transition the DeSoto Streetlight Grid to LED Technology

Department Work Plan

5. Update City's Zoning and Subdivision Regulation Ordinances to require developers to install LED street light fixtures and bulbs in all new development sites | **Development Services Department** | START FY 2023 Q1 | COMPLETE FY 2023 Q2

6. Update City's Paving Design Manual to require developers to install LED street light fixtures and bulbs in all new development sites | **Development Services** | START FY 2023 Q2 | COMPLETE FY 2023 Q2

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BEAUTIFUL CITY

Foster community pride by enhancing the natural beauty of our well-maintained City through use of art, sustainability and revitalization

GOAL #10

Develop Zoning Requirements that Require Greenspace as Part of Residential and Commercial Developments

Department Work Plan

1. Conduct a survey with NCTCOG and other municipalities to determine best practices in greenspace requirements | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q3
2. Conduct a joint meeting of the Planning & Zoning Commission and the City Council to determine intended purpose and desired outcomes of greenspace requirements | **Development Services Department** | START FY 2023 Q2 | COMPLETE FY 2023 Q3
3. Develop draft residential and commercial greenspace requirements | **Development Services Department** | START FY 2023 Q3 | COMPLETE FY 2023 Q3

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BEAUTIFUL CITY

Foster community pride by enhancing the natural beauty of our well-maintained City through use of art, sustainability and revitalization

GOAL #10

Develop Zoning Requirements that Require Greenspace as Part of Residential and Commercial Developments

Department Work Plan

4. Present greenspace ordinance to the Planning & Zoning Commission for consideration |

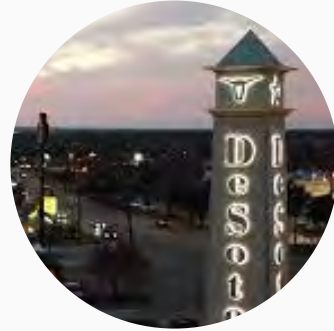
Development Services Department | START FY 2023 Q3 | COMPLETE FY 2023 Q3

5. Present greenspace ordinance to the City Council for consideration | **Development Services Department** | START FY 2023 Q4 | COMPLETE FY 2023 Q4

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Mission



The City of DeSoto commits to provide to its citizens the highest standard of government services through constant and persistent advancement, while fostering integrity, transparency, and fiscal responsibility.



Rachel L. Proctor, Mayor
Kay Brown-Patrick, Council Member Place 2
Nicole Raphiel, Council Member Place 3
Andre Byrd, Mayor Pro Tem Place 4
Dinah Marks, Council Member Place 5
Crystal Chism, Council Member Place 6
Letitia Hughes, Council Member Place 7
Brandon Wright, City Manager
211 E. Pleasant Run Road
DeSoto, Texas 75115
972-274-CITY

BUDGET



MESSAGE

OFFICE OF THE CITY MANAGER

October 1, 2022

Honorable Mayor and Members of the DeSoto City Council:

In accordance with Article VII, § 2 of the City Charter, the Budget for Fiscal Year (FY) 2022-2023 was submitted, considered, and passed within the prescribed time frame. Within this budget document are financial policies for the upcoming FY with clearly defined explanations of significant changes from FY 2021-2022. Also contained herein are revenue estimates for taxes and other revenue sources, which take into account the adopted tax rate structure and estimated valuation of properties for FY 2023. Additionally, summaries of budgeted expenses by all municipal departments are compared to previous FY actual expenses and projected current year expenses to facilitate analysis. Various capital improvement projects are categorized and presented in a five-year format, in accordance with priorities established by the City Council.

On February 14, 2022, the City Manager's Office and Finance Administration began the process of strategically developing the budget for FY 2023. During this meeting, staff outlined a plan for the Proposed FY 2023 and Planning FY 2024 budgets. Staff concluded the strategy sessions and then held a series of meetings with departments to discuss their budgets. At the conclusion of these meetings, the proposed budget was compiled. It was then considered by City Council, including public hearings, with appropriate adjustments being made in preparation for adoption.

The FY 2023 budget is presented with three distinct focus areas for additional resources in order to improve the overall delivery of services to the DeSoto community. First, the budget includes \$2.4 million in funding to be allocated as part of the class and compensation study. This funding will make DeSoto more attractive as an employer and improve long-term retention of valuable employees. Second, the budget includes additional resources for the Police Department to improve neighborhood policing efforts. The budget includes three non-sworn public safety officers to engage neighborhoods and handle low-priority calls for service, as well as an additional code enforcement position and another part-time animal control employee. The Police Department budget also includes two additional sworn police officer positions, which will increase the number of sworn police personnel to 83. Third, the Human Resources Department includes the addition of an organizational development manager to build the City's capacity to develop career training programs and succession planning.

~Property Tax Rate~

The FY 2023 budget continues to reflect our conservative fiscal philosophy regarding municipal fiscal operations. Since the implementation of this approach in 2011, the City of DeSoto has been duly recognized by state and national organizations for its financial stewardship. Subsequently, the City of DeSoto has proactively updated its fiscal policies and standards as we continue to be awarded these achievements.

The City of DeSoto will continue its ongoing pursuit of financial excellence in FY 2023. One example of this has been exhibited over the past eleven FYs as residents and business owners alike have benefitted from an annual property tax rate that has not increased. In FY 2023, the City of DeSoto adopted a tax rate of \$0.691554, which is lower than the FY 2022 rate.

~Community Wealth~

During the preliminary budget planning process for each FY, the Internal Budget Committee (IBC) discusses various financial scenarios that can impact projected revenues and expenditures either negatively or positively. These comprehensive discussions enable the IBC to determine how much funding should be appropriated for annual expenditures. These monetary assumptions are adjusted based upon two 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 April, the DCAD reported that DeSoto's preliminary "grand total taxable value" had increased over the past year. Although this is a positive indication that overall wealth is growing, it is imperative to understand that initial estimations are not final. Since FY 2012, the City of DeSoto has used a conservative estimate lower than what was projected as the "grand total taxable value" for its budget. The FY 2023 budget was created by using a "grand total taxable value" of \$6,100,000,000.

Although these figures are used as a baseline for developing the FY budget, these numbers will be adjusted based upon the final report issued by DCAD. For example, in FY 2022, the certified "grand total taxable value" was \$5,531,297,504. However, staff used \$5,400,000,000 to calculate the adopted budget for FY 2022. This conservative number was used due to the recognition that successfully protested appraisals will potentially decrease overall taxable values, negatively impacting projected revenues.

~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 from all sources in the FY 2023 GF budget is estimated to be \$56,064,698. 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 Departments. Total appropriations for the GF are \$56,564,726. The increases in expenditures are primarily due to inflation in costs for personnel, services, and supplies.

New FY 2023 budgeted positions include: Arts & Heritage Manager (Administration, P/T), Traffic Technician (Development), Firefighter/Paramedic (Fire), Organizational Development Manager (HR), Code Services Supervisor (Police, reclass), Bond Clerk (Court/Jail), Administrative Assistant I (Administration, P/T), Public Safety Officer (Police, 3), Police Officer (Police, 2), Code Enforcement Officer (Police), Animal Control Officer (Police, P/T) and Maintenance Worker (Utilities).

~Texas Municipal Retirement System~

The 2023 Texas Municipal Retirement System (TMRS) contribution rate will be 11.16%. This is a decrease of .18% from FY 2022 (11.34%). However, contribution rates apply to calendar years, rather than FYs. Therefore, the 2023 rate will not take effect until January 2023. The City's funded ratio has increased from 94.7% (12/31/2020) to 95.5% (12/31/2021). On average, municipalities who participate in TMRS have a funded ratio of about 88%.

~Cooperative Agreements~

Southwest Regional Communications Center

The Southwest Regional Communications Center (SWRCC) is a cooperative agreement between the Cities of DeSoto, Duncanville, and Cedar Hill. The FY 2023 City of DeSoto participant share for SWRCC is \$1,390,296, which includes estimated revenue from 911 service fees.

Regional Jail

The Regional Jail Fund is a cooperative agreement between the Cities of DeSoto, Lancaster, Glenn Heights, Cedar Hill, and Duncanville. This FY, the Cities of DeSoto, Lancaster, Duncanville, and Cedar Hill contributed funding in the amount of \$310,000 each, while the City of Glenn Heights contributed \$60,000. For FY 2023, the contribution amounts will increase \$25,000 for DeSoto, Lancaster, Cedar Hill, and Duncanville and \$5,000 for Glenn Heights.

211 East Pleasant Run Road, Suite A • DeSoto, Texas 75115-3939
Phone (972) 230-9644 • Fax (972) 230-5793

Animal Shelter

The cost of DeSoto's Animal Shelter partnership with the Cities of Cedar Hill and Duncanville has increased. In FY 2022, the participant share was \$341,800 including \$45,675 in debt service. There will be an increase of approximately \$50,000 for a total of \$391,800 including \$45,675 in debt service for FY 2023.

Enterprise Funds~

Public Utility

In FY 2023, contractual services for wastewater treatment provided by the Trinity River Authority are estimated to cost \$8,110,526, down slightly from the \$8,279,175 budgeted in FY 2022. Contractual water purchases from Dallas Water Utilities are estimated at \$6,353,000 for FY 2023, an increase over FY 2022 costs of \$5,603,850 due in part to the City's need to increase its daily demand supply.

Every fiscal year, water and sewer rates are evaluated to ensure that fees cover the costs associated with providing both services. Rate recommendations are made to the City Council during the budget process as current and future expenses, capital projects, and debt are considered. For FY 2023, the City's water and sewer rates will remain unchanged.

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 an estimated \$1,581,000 in revenue for FY 2023. These funds will be used to support expenditures of \$1,363,174 in the areas of personnel, supplies, professional services, debt service, capital projects, and equipment.

Sanitation

The City is currently in the final year of a 5-year sanitation contract with Republic Services. FY 2023 will mark the start of a new contract to be bid, and costs are projected to remain stable from FY 2022. The City of DeSoto will evaluate the current service level (twice-weekly garbage collection, once-weekly recycling, brush and bulk pick up, street sweeping, median litter removal, and annual household hazardous waste/recycling events) and provide alternative service-delivery options as part of the bid process. The Sanitation monthly rate for FY 2023 was increased by \$2.19, to \$26.52. Each year staff along with consultants review and evaluate rates to ensure that fees cover the costs associated with providing services.

~Tax Supported Fund~

Hotel Occupancy Tax

Allocations in this fund in FY 2023 include: Nance Farm Maintenance (\$50,000), Professional Fees (\$21,000), Billboards (\$20,000), Arts Grants (\$160,000), Hotel Events (\$150,000), Tourism and Branding/Marketing (\$200,000), and Community Initiatives (\$20,000).

~Capital Improvement Program~

Included with this budget document is the 2023-2028 CIP for all City departments and divisions. The Capital Improvement Plan addresses key infrastructure initiatives for streets, parks, the water system, and facility improvements.

~Interest and Sinking Fund~

This particular fund is utilized to address the principal and interest payments on debt acquired by the City. In FY 2022 the Interest and Sinking (I&S) fund tax rate was set at \$.125019. The FY 2023 I&S tax rate is \$.147305 per \$100 of property valuation. The FY 2022 rate was lowered during the FY 2022 budget process as a one-time use of excess fund balance with the intention of raising the rate back up for future years.

~Conclusion~

The FY 2023 budget demonstrates DeSoto's financial diligence and steadfast commitment to provide residents and business owners with quality public services. This commitment is coupled with the City's unwavering focus on funding deferred maintenance projects from many years ago relating to City-owned buildings, roads, alleyways, and underground infrastructure. These improvements are a hallmark of conservative budgeting strategies and goals established and maintained over time. The City has achieved a consistent and impressive level of fiscal health and stability.

Sincerely,

A handwritten signature in blue ink that reads "Brandon Wright".

Brandon Wright
City Manager

BUDGET



POLICIES

**CITY OF DESOTO BUDGET CALENDAR
FOR FY 23 PROPOSED FY 24 PLANNING BUDGET**

DATES	ACTIVITY	RESPONSIBLE PARTY
February 14, 2022	1 st Budget Team Meeting to discuss Budget Calendar	CM office, Finance & Asst. Director
February 14-18, 2022	Meeting with Departments to discuss personnel	Human Resources/Dept. Heads
March 3, 2022	Budget Kickoff Meeting (Deliverable: Budget Book)	Budget Committee Team
March 22, 2022 2:00pm	DCAD Meeting	Finance Staff, CM, and Deputy CM's
March 25, 2022	Deliverable: Electronic Training Manual	Finance Staff
March 29, 2022	Preliminary Departmental Budget Projections for FY 2022 due.	Department Heads
April 1, 2022	Budget Prep day-Training for staff, distribution of budget work papers, reports, and account numbers.	Finance Staff, Departmental Budget Staff
April 8, 2022	Preliminary – Payroll Budgeted Positions worksheet and Wage/Benefit Grand Summary work sheet due from HR.	Human Resources
April 11-14, 2022	One-on-one training for Departments as needed - Teleconference	Finance Staff, Departmental Budget Staff
May 16, 2022	Operating Budgets & Supplemental forms for FY23 Proposed and FY24 Planning from Departments, DEDC and Animal Shelter are due to Finance	Department Heads/EDC
May 18-20 & May 24-26 2022	Finance review Departmental Budget with Department Heads and DDC	Finance Staff, DEDC Staff and Departmental Budget Staff
May 26, 2022	Candle Meadow, Summit Park & Stillwater Canyon Annual Budgets due	DCM-Isom Cameron
June 1, 2022	Estimated Payroll Budgeted Positions in Payroll Module Completed	Human Resources
June 1, 2022	Final Departmental Budget Projections for FY 2022 due	Department Heads
June 3, 2022	Submit Preliminary 2022 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
June 6-8, 13-14 2022	Department reviews with City Manager Deliverable: CM Review Books	CM, Finance Staff, Department Heads
June 16, 2022	Budget Training City Council (new members)	CM, Finance Staff
June 23, 2022	Meeting with Citizens to Discuss Budget Process	CM office, Finance, Development Services, Public Utility
June 30, 2022	Budget message from CM	CM
July 1, 2022	CM - Preliminary approval of personnel changes for FY2023	CM, Human Resources and Finance
July 7, 2022	City Council Budget Workshop (Deliverable: Present Proposed Budget Book, PPT + 15 & 3 copies)	Council, CM, Finance, DDC, and Staff
July 15, 2022	Deadline to submit Final 2023 Tax Rate Calculation Data to Dallas County Tax Office	Finance Staff
July 21-22, 2022	One and Half Day Council Budget Workshop – starting 6:00 pm on July 21, 2022 & 8:00am on July 22, 2022	Council, CM, Finance, DDC, and Staff
July 25, 2022	Receive the Certified Appraisal Roll: calculate the Effective Tax Rate	Tax Assessor/Collector
August 5, 2022	Publish “Notice of Budget, Tax Rate, Work Plan, and CIP Public Hearing”	Finance Director and Assistant Finance Director
August 5, 2022	Publish “No New Revenue and Voter Approval Tax Rates and Schedules”	Tax Assessor/Collector
August 12, 2022	Performance Measures are due/Completed	Department Heads
August 16, 2022	Resolution accepting tax roll, discuss tax rate, take record vote	Council
August 19, 2022	Publish “Notice of Vote on Tax Rate”	Tax Assessor/Collector
September 6, 2022	Public Hearing on Tax Rate, Budget, Council Business Plan	Council
September 6, 2022	Public Hearing on Candle Meadow and Stillwater Canyon Assessment Rates	Council
September 20, 2022	Public Hearing on Tax Rate, Budget, Candle Meadow & Stillwater Canyon. Adopt budget, CIP, tax rate, Council Business Plan	Council
October 1, 2022	Fiscal Year 2023 begins	

Dates subject to change

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 budgeted and accounted for on a flow of economic resources measurement focus. Therefore, 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 operating statements present increases (revenue) and decreases (expense) in net assets.

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

City of DeSoto

FINANCIAL POLICIES

Fiscal

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

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

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

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

Revenue

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

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

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

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

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

Expenditures

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

Financial Reserves – In order to protect the City in cases of disasters, emergencies, and other unforeseen circumstances requiring significant unplanned expenditures, the City shall maintain a prudent level of financial resources in the form of unassigned fund balances in the general fund and also in other operating funds (e.g., the enterprise funds). The Finance Department shall work with the City Manager’s Office and the DeSoto City Council to reach and maintain targeted levels of financial reserves.

Unassigned fund balance (as defined by the Governmental Accounting Standards Board) in the various operating funds shall be maintained at the levels prescribed in the following table:

<u>Fund</u>	<u>Minimum</u>	<u>Target</u>	<u>Maximum</u>
General Fund	35%	45%	50%
Public Utility Fund	20%	30%	35%
Drainage Fund	16%	25%	30%
Sanitation Fund	10%	15%	20%
SWRCC	10%	15%	20%

The indicated percentages shall refer to the annual budgeted operating expenditures (excluding capital, debt, and transfers to other funds) for the current Fiscal Year in the General Fund only. All other funds’ percentages will be based on total appropriations. Sources of reserves will most commonly be higher-than-budgeted levels of revenue, lower-than-budgeted levels of expenditures, or nonrecurring unappropriated revenues. Such reserves will also generate additional interest income, reduce the need for short-term borrowing, and assist in maintaining an investment-grade bond rating.

Calculation and projections to ensure compliance shall be undertaken during the annual budgeting process. Also, periodically throughout the Fiscal Year, the Finance Department shall monitor revenues, expenditures, and levels of unassigned fund balance to verify on-going compliance.

Reserves in excess of the target levels designated above may be used for one time investments such as:

- Transfers to Capital Improvement or Equipment and Vehicle Replacement Programs to enhance funding for capital purchases,
- Funding accrued liabilities, such as debt service, pension, or other post-employment benefits (with priority being given to items that reduce operating expenditures in future fiscal periods), or
- Appropriated to reduce the amount of future bond issuance.

During extraordinary circumstances, in accordance with their purposes, such reserves may need to be drawn down below the levels specified in this policy. Examples of such circumstances would include:

- Meeting unexpected nonrecurring cash flow needs,
- Covering a short-term revenue/expenditure gap, or
- Covering a structural revenue/expenditure gap until the imbalance can be corrected.

In a case where the City falls below the minimum established by this policy, the Finance Director shall prepare a replenishment plan to bring the City back into compliance and submit said plan to City Council. Replenishment sources may include nonrecurring revenues, budget surpluses, expenditure reductions, or excess balances from other funds, where allowable.

For operating funds not covered in the table above, the City shall strive to maintain a positive unrestricted net position sufficient to provide reserves for emergencies and possible revenue shortfalls.

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

STABILIZATION FUND - FUND 108

Introduction

The City of DeSoto has established a General Stabilization Fund for the purpose of:

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

Policies – The City created the Stabilization Fund to provide additional resilience above and beyond the amounts specified in the “Financial Reserves” section. This fund's target is a balance of 5% of General Fund budgeted operating expenditures (as defined above).

This reserve is not intended to be used in cases where General Fund expenditure growth exceeds normal revenue growth. Additions to the Stabilization Fund will be considered during the budget process for every even fiscal year. In addition, funding levels of the Stabilization Fund will be reviewed during periods of economic stagnation to avoid reductions in operating service levels.

Use Of Funds

Emergencies - Funds for emergency will only be considered when the result of emergency expenditures or an unexpected revenue reduction would likely result in actual expenditures exceeding actual annual revenues, excluding uses of fund balance, in the General Fund or other City funds. . 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.

In connection with the recommendation for use of Stabilization Fund in emergencies, the Finance Director shall present a plan to restore expended amounts during future fiscal years.

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 through 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

FINANCIAL



ANALYSIS

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.

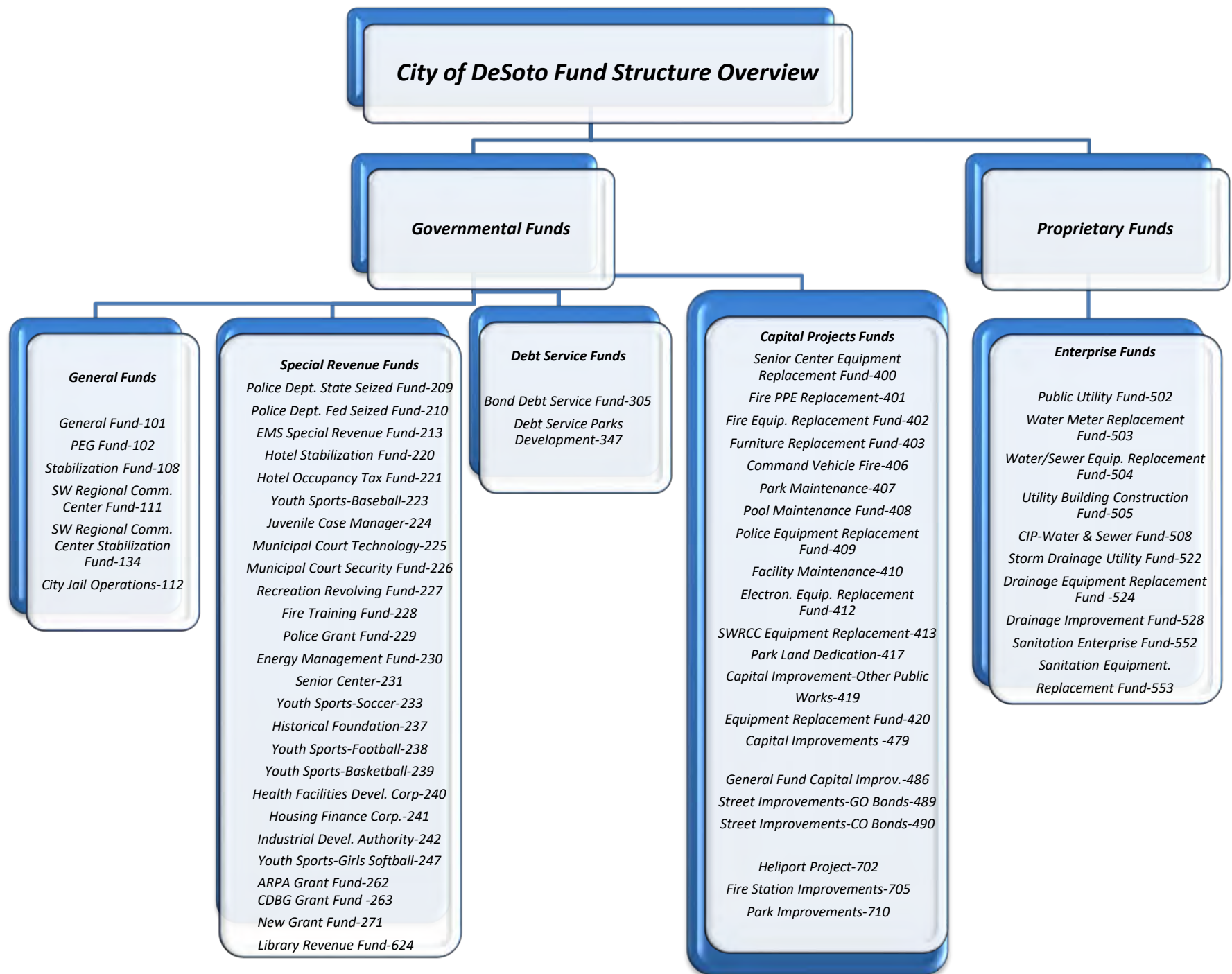
5. **Enterprise Funds:**

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.



THREE-YEAR HEAD COUNT TRENDS

Fund/Department/Program	FT - Full-Time/PT - Part-Time/S - Seasonal	2021	2022	2023
101 - GENERAL FUND				
General Administration Department				
101	TOTAL GENERAL FUND	385.5	400.5	416
111 - SOUTHWEST REGIONAL COMMUNICATIONS FUND				
Southwest Regional Communications Center Department				
111-009	TOTAL 111-SWRCC	32	35	35
112 - CITY JAIL OPERATIONS FUND				
Police Department				
112-006	TOTAL REGIONAL JAIL	23	23	24
125 - ECONOMIC DEVELOPMENT REVOLVING FUND				
Economic Development Department				
125-025	TOTAL 125 EDC REVOLVING	4	4	4
224 - JUVENILE CASE MANAGER FUND				
Municipal Court				
224-008	TOTAL JUVENILE CASE MANAGEMENT	1	1	1
228 - FIRE TRAINING FUND				
Fire Department				
228-007	TOTAL 228 FIRE TRAINING	1	1	1
271 - NEW GRANT FUND				
Police Department				
271-006	TOTAL 271 NEW GRANT FUND	1	1	1
412 - ERP FUND				
412	TOTAL 412- ERP	0	4	4
502 - PUBLIC UTILITY FUND				
502-025	TOTAL 502- PUBLIC UTILITY	34	34	35
522 - DRAINAGE FUND				
522-003	TOTAL 522-DRAINAGE UTILITY	5	5	5
552 - SANITATION FUND				
552	TOTAL 552-SANITATION	6	8	8
ALL FUNDS GRAND TOTAL		492.5	516.5	534

Changes in Budgeted Positions Fiscal

Year 2022 to Fiscal Year 2023

GENERAL FUND – 101

General Administration Department

- The General Administration Dept. is comprised of the following divisions: City Secretary, Records Management, City Manager, Community Initiatives, Environmental Health, and Action Center.
- In Fiscal Year 2023, two positions are added:
 - One Arts and Heritage Manager to manage the Nance Farm transition
 - One part-time Administrative Assistant I to support the Mayor's community involvement.
- *Overall change in budgeted positions between FY2022 and FY2023: +1.5 FTE*

Financial Services Department

- The Financial Services Department is comprised of the following divisions: Administration, Accounting and Purchasing.
- *Overall change in budgeted positions between FY2022 and FY2023: 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 2023, one position is added:
 - One Traffic Technician, to improve traffic management
- *Overall change in budgeted positions between FY2022 and FY2023: +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.
- *Overall change in budgeted positions between FY2022 and FY2023: none*

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 2023, eight positions are added and one reclassified to improve neighborhood response:
 - Three Public Safety Officers
 - Two Police Officers
 - One Code Service Supervisor
 - One Social Worker
 - One Code Compliance Officer
 - One part-time Animal Control Officer
- *Overall change in budgeted positions between FY2022 and FY2023: +7.5 FTE*

Fire Department

- The Fire Department is comprised of the following division: Administration/Operations.

Changes in Budgeted Positions Fiscal Year 2022 to Fiscal Year 2023

- In Fiscal Year 2023, seven positions are added:
 - One Firefighter/Paramedic is added to reduce overtime
- *Overall change in budgeted positions between FY2022 and FY2023: +1 FTE*

Municipal Court Department

- The Municipal Court Department is comprised of the following divisions: Administration and Operations.
- *Overall change in budgeted positions between FY2022 and FY2023: none*

Library Department

- The Library Department is comprised of the following division: Administration.
- *Overall change in budgeted positions between FY2022 and FY2023: none*

Information Technology Department

- The Information Technology Department is comprised of the following division: Administration.
- *Overall change in budgeted positions between FY2022 and FY2023: none*

Human Resources Department

- The Human Resources Department is comprised of the following divisions: Administration and Civil Service.
- In Fiscal 2023, one position is added:
 - One Organizational Development Manager to improve staff development efforts
- *Overall change in budgeted positions between FY2022 and FY2023: +1 FTE*

SOUTHWEST REGIONAL COMMUNICATIONS CENTER FUND - 211

Southwest Regional Communications Center

- The Southwest Regional Communications Center (SWRCC) is a regional cooperative between the Cities of Cedar Hill, Duncanville, and DeSoto. Employees of the SWRCC are employees of the City of DeSoto. The SWRCC is comprised of the following divisions: Administration and Operations.
- *Overall change in budgeted positions between FY2022 and FY2023: none*

CITY JAIL OPERATIONS FUND - 112

Police Department - City Jail Operations Department

- The Jail is a regional cooperative between the Cities of Cedar Hill, Lancaster, Duncanville (added in FY2023) 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.
- In Fiscal 2023, one position is added:
 - One Deputy Court Clerk (Bond Clerk) to support the judge with jail processing
- *Overall change in budgeted positions between FY2022 and FY2023: +1 FTE*

Changes in Budgeted Positions
Fiscal Year 2022 to Fiscal Year 2023

JUVENILE CASE MANAGER FUND - 224

Municipal Court Department – Juvenile Case Manager

- Overall change in budgeted positions between FY2022 and FY2023: none

RECREATION REVOLVING FUND - 227

Parks and Recreation Department

- Overall change in budgeted positions between FY2022 and FY2023: none

FIRE TRAINING FUND - 228

Fire Department – Fire Training Academy

- Overall change in budgeted positions between FY2022 and FY2023: none

POLICE GRANT FUND - 229

Police Department – Police Grant

- Overall change in budgeted positions between FY2022 and FY2023: -1 FTE

YOUTH SPORTS ASSOCIATION-FOOTBALL FUND - 238

Parks and Recreation Department - Youth Sports – Football

- Overall change in budgeted positions between FY2022 and FY2023: none

COMMUNITY DEVELOPMENT BLOCK GRANT FUND - 263

Administration Department

- Overall change in budgeted positions between FY2022 and FY2023: 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 2023, one position is added:
 - One Maintenance Worker
- Overall change in budgeted positions between FY2022 and FY2023: +1 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 FY2022 and FY2023: 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 FY2022 and FY2023: none

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY
FY 2022-23

Fund No	Description	ESTIMATED BEGINNING BALANCE 10/1/2022	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2023
<u>GENERAL FUNDS</u>							
101	GENERAL FUND	\$ 22,252,380	\$ 56,018,098	\$ 50,651,422	\$ 36,300	\$ 5,801,070	\$ 21,854,286
102	PEG FUND	\$ 421,329	\$ 75,300	\$ 117,607	\$ -	\$ -	\$ 379,022
103	PAYROLL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	STABILIZATION FUND-DESOTO	\$ 3,012,773	\$ 9,000	\$ -	\$ -	\$ -	\$ 3,021,773
	Subtotal General Funds	\$ 25,686,482	\$ 56,102,398	\$ 50,769,029	\$ 36,300	\$ 5,801,070	\$ 25,255,081
<u>COOPERATIVE EFFORTS</u>							
111	SW REGIONAL COMM. CENTER FUND	\$ 890,812	\$ 4,551,692	\$ 4,465,694	\$ -	\$ 465,000	\$ 511,810
112	CITY JAIL OPERATIONS	\$ 607,482	\$ 1,437,400	\$ 1,717,901	\$ -	\$ 15,000	\$ 311,981
134	SWRCC-STABILIZATION FUND	\$ 372,100	\$ 100	\$ -	\$ -	\$ -	\$ 372,200
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 241,333	\$ 1,977,628	\$ 2,595,734	\$ 465,000	\$ -	\$ 88,227
	Subtotal Cooperative Efforts	\$ 2,111,726	\$ 7,966,820	\$ 8,779,329	\$ 465,000	\$ 480,000	\$ 1,284,217
<u>SALES TAX COOPERATIONS</u>							
118	PARK DEVELOPMENT CORP. FUND	\$ 1,761,008	\$ -	\$ -	\$ -	\$ -	\$ 1,761,008
125	DESOTO DEVELOPMENT CORP	\$ 5,413,265	\$ 3,870,000	\$ 3,507,892	\$ -	\$ 875,000	\$ 4,900,373
126	ECONOMIC INCENTIVE FUND	\$ 300,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 500,000
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 101,621	\$ -	\$ -	\$ -	\$ -	\$ 101,621
	Subtotal Sales Tax Corporations	\$ 7,575,894	\$ 3,870,000	\$ 3,507,892	\$ 200,000	\$ 875,000	\$ 7,263,002
<u>SPECIAL REVENUE FUNDS</u>							
209	POLICE DEPT.-STATE SEIZED FUND	\$ 6,865	\$ 4,050	\$ 6,200	\$ -	\$ -	\$ 4,715
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 313,687	\$ 55,300	\$ 35,000	\$ -	\$ -	\$ 333,987
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 40,968	\$ 5,200	\$ 1,500	\$ -	\$ 15,015	\$ 29,653
220	HOTEL-STABILIZATION FUND	\$ 504,474	\$ -	\$ -	\$ -	\$ -	\$ 504,474
221	HOTEL OCCUPANCY TAX FUND	\$ 2,745,890	\$ 1,005,000	\$ 878,100	\$ -	\$ -	\$ 2,872,790
223	YOUTH SPORTS ASSOC-BASEBALL	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 0
224	JUVENILE CASE MANAGER FUND	\$ 58,681	\$ 16,100	\$ 59,036	\$ 40,000	\$ -	\$ 55,745
225	MUNICIPAL COURT TECHNOLOGY	\$ 103,141	\$ 12,700	\$ 30,825	\$ -	\$ -	\$ 85,016
226	MUNICIPAL COURT SECURITY FUND	\$ 88,131	\$ 12,100	\$ 65,575	\$ -	\$ 10,000	\$ 24,656
227	RECREATION REVOLVING FUND	\$ 352,023	\$ 344,300	\$ 258,750	\$ 43,000	\$ 35,000	\$ 445,573
228	FIRE TRAINING FUND	\$ 120,743	\$ 262,800	\$ 263,148	\$ -	\$ 32,250	\$ 88,145
229	POLICE GRANT FUND	\$ 136,518	\$ 78,019	\$ 10,589	\$ 5,460	\$ -	\$ 209,409
230	ENERGY MANAGEMENT FUND	\$ 1,060,012	\$ 3,000	\$ 1,853,512	\$ 1,868,758	\$ -	\$ 1,078,258
231	SENIOR CENTER	\$ 29,351	\$ 10,630	\$ 12,100	\$ -	\$ -	\$ 27,881
233	YOUTH SPORTS ASSOC-SOCCER	\$ 1,500	\$ -	\$ 500	\$ -	\$ -	\$ 1,000
237	HISTORICAL FOUNDATION	\$ 4,744	\$ -	\$ -	\$ -	\$ -	\$ 4,744
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ 433	\$ 29,825	\$ 24,150	\$ -	\$ -	\$ 6,108
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 30,564	\$ 40,585	\$ 34,722	\$ -	\$ -	\$ 36,427
240	HEALTH FACILITIES DEVEL CORP	\$ 19,312	\$ 200	\$ 100	\$ -	\$ -	\$ 19,412
241	HOUSING FINANCE CORP	\$ 100,304	\$ 750	\$ 20,000	\$ -	\$ -	\$ 81,054
242	INDUSTRIAL DEVEL. AUTHORITY	\$ 30,519	\$ 350	\$ 250	\$ -	\$ -	\$ 30,619
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ 3,625	\$ -	\$ 1,000	\$ -	\$ -	\$ 2,625
262	SPECIAL REVENUE FUND -ARPA	\$ -	\$ 5,086,339	\$ 5,086,339	\$ -	\$ -	\$ -
263	CDBG GRANT FUND	\$ 3,295	\$ 806,742	\$ 806,642	\$ -	\$ -	\$ 3,395
264	FIRE GRANT FUND	\$ 1,540	\$ 150,148	\$ 165,163	\$ 15,015	\$ -	\$ 1,540
271	NEW GRANT FUND	\$ -	\$ 1,444,863	\$ 1,444,863	\$ -	\$ -	\$ -
624	LIBRARY REVENUE FUND	\$ 46,232	\$ 14,350	\$ 16,200	\$ -	\$ -	\$ 44,382
	Subtotal Special Revenue Funds	\$ 5,804,553	\$ 9,383,351	\$ 11,076,264	\$ 1,972,233	\$ 92,265	\$ 5,991,609
<u>DEBT SERVICE FUNDS</u>							
305	BOND DEBT SERVICE FUND	\$ 4,918,024	\$ 9,449,012	\$ 9,086,755	\$ 1,106,964	\$ 26,300	\$ 6,360,946

CITY OF DESOTO
ADOPTED BUDGET SUMMARY BY CATEGORY
FY 2022-23

Fund No	Description	ESTIMATED BEGINNING BALANCE 10/1/2022	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2023
<u>CAPITAL PROJECT FUNDS</u>							
400	SENIOR CTR EQUIPMENT REPLACE	\$ 198,467	\$ 50	\$ 31,000	\$ 24,000	\$ -	\$ 191,517
401	FIRE PPE REPLACEMENT	\$ 140,498	\$ 200	\$ 113,000	\$ 63,000	\$ -	\$ 90,698
402	FIRE EQUIP. REPLACEMENT FUND	\$ 79,100	\$ 100	\$ 74,075	\$ 73,674	\$ -	\$ 78,799
403	FURNITURE REPLACEMENT FUND	\$ 264,883	\$ 50	\$ 83,623	\$ 63,623	\$ -	\$ 244,933
406	COMMAND VEHICLE FIRE	\$ 264,883	\$ 100	\$ 150,000	\$ -	\$ -	\$ 114,983
407	PARK MAINTENANCE	\$ 130,025	\$ 50	\$ 560,500	\$ 443,000	\$ -	\$ 12,575
408	POOL MAINTENANCE FUND	\$ 115,656	\$ 50	\$ 45,000	\$ 55,000	\$ -	\$ 125,706
409	POLICE EQUIPMENT REPLACE FUND	\$ 169,690	\$ 150	\$ 273,740	\$ 271,610	\$ 2,370	\$ 165,340
410	FACILITY MAINTENANCE	\$ 301,542	\$ 300	\$ 621,700	\$ 492,700	\$ -	\$ 172,842
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 4,026,455	\$ 10,000	\$ 1,290,444	\$ 977,586	\$ -	\$ 3,723,597
417	PARK LAND DEDICATION	\$ 940	\$ 10,300	\$ 10,000	\$ -	\$ -	\$ 1,240
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 2,713,680	\$ 500	\$ 1,704,689	\$ 704,689	\$ -	\$ 1,714,180
420	EQUIPMENT REPLACEMENT FUND	\$ 1,845,604	\$ 3,000	\$ 1,011,714	\$ 1,206,600	\$ -	\$ 2,043,490
479	CAPITAL IMPROVEMENTS-CITY	\$ 2,658,418	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,659,418
486	GENERAL CAPITAL IMPROVEMENTS	\$ 7,483,846	\$ 500	\$ 1,970,000	\$ -	\$ -	\$ 5,514,346
489	STREET IMPROVEMENTS-IMPACT FEE	\$ 28,125	\$ 100	\$ -	\$ -	\$ -	\$ 28,225
490	STREET IMPROVEMENTS-CO BONDS	\$ 13,479,650	\$ 3,520,000	\$ 16,300,000	\$ -	\$ -	\$ 699,650
702	HELIPORT PROJECT-2011A BONDS	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 3
705	FIRE STATION IMPROVEMENTS	\$ (363,043)	\$ -	\$ -	\$ -	\$ -	\$ (363,043)
710	PARK IMPROVEMENTS	\$ 7,342,497	\$ -	\$ 6,750,000	\$ -	\$ -	\$ 592,497
	Subtotal Capital Project Funds	\$ 40,880,922	\$ 3,546,450	\$ 30,989,485	\$ 4,375,482	\$ 2,370	\$ 17,810,999
<u>Enterprise Funds</u>							
502	PUBLIC UTILITY FUND	\$ 13,639,771	\$ 25,540,920	\$ 22,157,352	\$ -	\$ 3,801,407	\$ 13,221,932
503	WATER METER REPLACEMENT FUND	\$ 1,002,494	\$ 300	\$ 540,000	\$ 800,000	\$ -	\$ 1,262,794
504	WATER/SEWER EQUIP REPLACE FUND	\$ 485,070	\$ 300	\$ 145,000	\$ 145,000	\$ -	\$ 485,370
505	UTILITY BUILD CONSTRUCTION FUND	\$ 8,029,232	\$ 3,000	\$ -	\$ -	\$ -	\$ 8,032,232
508	CIP-WATER & SEWER FUND	\$ 9,671,893	\$ 3,120,000	\$ 13,745,975	\$ 1,977,433	\$ -	\$ 1,023,351
522	STORM DRAINAGE UTILITY FUND	\$ 1,863,074	\$ 1,581,000	\$ 763,249	\$ -	\$ 599,925	\$ 2,080,900
524	DRAINAGE EQUIP REPLACE FUND	\$ 10,287	\$ 50	\$ -	\$ -	\$ -	\$ 10,337
528	DRAINAGE IMPROVEMENTS FUND	\$ 2,320,969	\$ 2,500	\$ 1,600,400	\$ 599,925	\$ -	\$ 1,322,994
552	SANITATION ENTERPRISE FUND	\$ 370,406	\$ 6,086,300	\$ 6,187,244	\$ -	\$ 75,600	\$ 193,862
553	SANITATION EQUIP REPLACE FUND	\$ 59,911	\$ 100	\$ 85,000	\$ 75,600	\$ -	\$ 50,611
	Subtotal Enterprise Funds	\$ 37,453,107	\$ 36,334,470	\$ 45,224,220	\$ 3,597,958	\$ 4,476,932	\$ 27,684,383
FUND TOTALS BY CATEGORY		\$ 124,430,708	\$ 126,652,501	\$ 159,432,973	\$ 11,753,937	\$ 11,753,937	\$ 91,650,236

CITY OF DESOTO, TEXAS

EXPLANATION OF SIGNIFICANT CHANGES IN FUND BALANCE

***(Major Funds* and Those with Fund Balance Changes greater than 10%, if over \$100,000.
along with selected other funds)***

Beginning Fund Balance versus Projected Fund Balance - FY 202&

GENERAL FUND

**General Fund
Fund 101***

At the beginning of Fiscal Year (FY) 2023, the City of DeSoto has a General Fund (GF) fund balance (FB) of \$22,252,380. The General Fund will end the FY 2023 year with a projected FB of \$21,854,286, a decrease of 1.8% over the year. This change in FB is mainly attributable to funding the recommendations of the compensation equity study.

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 2023 SWRCC will begin with a working capital balance of \$890,812 and is projected to end with a working capital balance of \$511,810, which translates to a decrease of 42.5% over the year. Partners assessments were not increased as much as expenses.

* Funds marked with the asterisk were designated Major Funds in our FY2021 Audit/Annual Report.

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 2023 the SWRCC Equipment Replacement Fund will begin with a FB of \$241,333 and will end with a projected FB of \$88,718. This represents a 63.4% decrease over the year. This decrease is due to impending purchase of new 9-1-1 software.

Jail Operations Fund Fund 112

Another partnership initiative is the Regional Jail, which includes participation from the Cities of Cedar Hill, Duncanville, Lancaster, and Glenn Heights. In FY 2023 the Jail will begin with a working capital balance of \$607,402 and is projected to end with a working capital balance of \$311,981, which translates to a decrease of 48.6% over the year. Partners' assessments were not increased to cover rising expenses. f

SALES TAX CORPORATIONS

The City of DeSoto has merged its two (2) sales tax corporations into a single entity: the DeSoto Development Corporation (DDC). The DDC receives 25% of the two (2) cents in sales tax levied by the State of Texas and distributed to the City of DeSoto.

DeSoto Development Corporation Fund Fund 1255

This fund will begin FY 2023 with a FB of \$5,413,265 and is projected to end the year with a FB of \$4,900,373 which represents a 9.5% decrease in FB over the year. This decrease is due to significant contributions to capital projects during FY 2023.

PUBLIC UTILITY FUNDS

Public Utility Fund Fund 502

This fund will begin FY 2023 with a working capital balance of \$13,639,771 and will end with a projected working capital balance of \$13,221,932, which represents a 3.1% decrease in working capital balance over the year. This change in working capital balance is due to steady increases in the cost of acquiring water & sewer services.

Water Meter Replacement Fund Fund 503

This fund will begin FY 2023 with a FB of \$1,002,494 and will end with a projected balance of \$1,262,794, which represents a 26.0% increase in FB over the year. This fund is being built up to fund future water meter replacements and will carry a fund balance for that eventuality.

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 2023 the CIP - Water and Sewer Fund will begin with a working capital balance of \$9,671,893 and is projected to end with a balance of \$1,023,351, which represents an 89.4% reduction in the working capital balance over the year. This reduction in the working capital balance is due to significant capital outlays for 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 2023 with a working capital balance of \$1,863,074 and will end the year with a balance of \$1,080,900, which represents an increase of 11.7% in working capital balance over the year. Though revenue transferred into this fund remains level, budgeted expenditures are less than budgeted revenues for FY 2023.

**Drainage Improvements Fund
Fund 528**

This fund will begin FY 2023 with a FB of \$2,320,969 and will end the year with a FB of \$1,322,994, which represents a 43.0% decrease in FB throughout the year, due to significant project spending.

SANITATION ENTERPRISE FUNDS**Sanitation Enterprise Fund
Fund 55&**

This fund will begin FY 2023 with a working capital balance of \$370,406 and will end with a projected balance of \$193,862, which represents a 47.7% decrease in working capital balance over the year.

HOTEL OCCUPANCY TAX FUND**Hotel Occupancy Tax Fund
Fund 221**

In FY 2023 the Hotel Occupancy Tax (HOT) Fund will begin with a FB of \$2,745,890 and is projected to end with a FB of \$2,872,790, which represents an increase of 4.6% over the year. This increase in FB is due to a decrease in capital outlays while continuing to shoulder special events costs for community events intended to enhance hotel occupancy associated with tourist attractions.

SPECIAL REVENUE FUND

ARPA Fund Fund 262*

This fund receives revenues corresponding to the American Recovery Plan Act, disbursed by U.S. Treasury. Expenditures from this fund are intended to alleviate fiscal consequences of the COVID-19 pandemic. This fund will always end each year with zero FB as revenue is recognized only as it is spent. The plan is to spend (and recognize) \$5,086,339 of funds already received from Treasury in FY 2023.

DEBT SERVICE FUND

Bond Debt Service Fund Fund 305*

This fund receives accumulates revenues and makes payments to cover debt service (principal and interest) on previously issued bonds. This fund will begin FY 2023 with a FB of \$4,918,024 and will end with a projected balance of \$6,360,946, which represents a 29.3% increase over the year. A recent bond sale increased annual debt service amounts.

CAPITAL PROJECT FUNDS

Command Vehicle - Fire Fund Fund 406

This fund will begin FY 2023 with a FB of \$264,883, and is projected to end the year with a FB of \$114,983, a decrease of 56.6% over the year, due to planned receipt of such a vehicle, with part of the cost of acquisition offset by a grant award.

Park Maintenance Fund Fund 407

This fund will begin FY 2023 with a FB of \$130,025, and is projected to end the year with a FB of \$12,575, which represents a decrease of 90.3% in FB over the year. This decrease is due to steady transfers in, more than offset by increases in expected costs of materials and labor to maintain DeSoto parks and trails.

Facility Maintenance Fund Fund 410

This fund will begin FY 2023 with a FB of \$301,542, and is projected to end the year with \$172,842 in FB, which represents a decrease of 42.7% in FB over the year. This decrease is due to planned expenditures exceeding transfers in for FY 2023.

**Capital Improvement-Other Public Works Fund
Fund 419**

This fund will begin FY 2023 with a FB of \$2,713,680, and is projected to end the year with \$1,714,180 in FB, a decrease of 36.8% in FB over the year, due to significant planned capital expenditures during FY 2023.

**Equipment Replacement Fund
Fund 420**

This fund is used for replacement of vehicles, motorized equipment, and trailers throughout the organization. The fund will begin FY 2023 with a FB of \$1,845,604 and end the year with a FB of \$2,043,490, a 10.7% increase in FB over the year. This increase in FB is primarily due to supply chain issues affecting the timelines for procuring vehicles and related equipment.

**General Capital Improvements Fund
Fund 486***

This fund is used for major non-specialized public works. The fund will begin FY 2023 with a FB of \$7,483,846 and end the year with a FB of \$5,514,346, a 26.3% decrease in FB over the year, primarily due to significant planned capital projects slated to begin this year.

**Street Improvements-CO Bonds Fund
Fund 490***

This fund is intended for street improvements funded by Certificates of Obligation within City. It will begin FY 2023 with a FB of \$13,479,650 and will end with a FB of \$699,650, a 94.8% decrease in FB over the year due to no significant capital projects planned for FY 2023.

**Park Improvements
Fund 710**

This fund is intended for park improvements across the City. This fund will begin FY 2023 with a FB of \$7,342,497 and will end with a FB of \$592,497, a 91.9% decrease in FB over the year. The reduction in FB is due to significant planned park improvement projects planned for FY 2023.

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ACTUALS FOR FY 2020-21**

	STABILIZATION		SALES TAX		COOPERATIVE		SPECIAL		DEBT SERVICE		CAPITAL		ENTERPRISE		ACTUALS FY	
	GENERAL FUNDS	FUND	CORPORATIONS		EFFORTS		REVENUE FUNDS		FUNDS		PROJECT FUNDS		FUNDS		2020-21	
FUND BALANCE-BEGINNING	\$ 22,369,873	\$ 2,656,931	\$ 910,031	\$ 1,996,473	\$ 4,259,494	\$ 4,737,443	\$ 25,367,958	\$ 33,312,098	\$ 95,610,300							
PROPERTY TAXES	\$ 29,036,682	\$ -	\$ -	\$ -	\$ -	\$ 7,813,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,850,553	
SALES TAXES & OTHER TAXES	\$ 13,205,204	\$ -	\$ 1,094,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,299,998	
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,522	
FRANCHISE FEES	\$ 3,788,874	\$ -	\$ -	\$ 981,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,770,591	
LICENSES & PERMITS	\$ 1,443,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,443,363	
INTERGOVERNMENTAL	\$ 677,033	\$ -	\$ -	\$ 4,048,188	\$ 2,356,512	\$ 188,970	\$ 210,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,481,673	
CHARGES FOR SERVICES	\$ 1,473,093	\$ -	\$ -	\$ 48,242	\$ 515,480	\$ -	\$ -	\$ 30,593,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,630,334	
FINES & FORFEITURES	\$ 943,632	\$ -	\$ -	\$ -	\$ 42,956	\$ -	\$ -	\$ 22,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,008,879	
INTEREST REVENUES	\$ 173,307	\$ 117,675	\$ 2,811	\$ 2,756	\$ 16,930	\$ 93,305	\$ 208,514	\$ 111,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,875	
ADMINISTRATIVE FEE REIMBURSE	\$ 1,992,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,992,971	
MISCELLANEOUS	\$ 497,877	\$ -	\$ -	\$ 1,117	\$ 107,734	\$ 2,260,785	\$ 19,311,944	\$ 1,086,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,265,529	
TOTAL REVENUES	\$ 53,232,036	\$ 117,675	\$ 1,097,605	\$ 5,082,019	\$ 4,105,134	\$ 10,356,931	\$ 19,731,428	\$ 31,813,459	\$ 125,536,288							
TRANSFERS IN	\$ 37,500	\$ 229,167	\$ 217,700	\$ 480,000	\$ 1,945,433	\$ 235,564	\$ 7,320,701	\$ 3,634,446	\$ 14,100,511							
TOTAL AVAILABLE RESOURCES	\$ 75,639,410	\$ 3,003,773	\$ 2,225,336	\$ 7,558,492	\$ 10,310,061	\$ 15,329,938	\$ 52,420,087	\$ 68,760,003	\$ 235,247,099							
GENERAL ADMINISTRATION	\$ 1,990,914	\$ -	\$ -	\$ -	\$ 314,903	\$ -	\$ -	\$ 26,262	\$ 2,332,080							
FINANCIAL SERVICES	\$ 1,193,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,193,011							
MUNICIPAL COURT	\$ 597,808	\$ -	\$ -	\$ -	\$ 60,305	\$ -	\$ -	\$ -	\$ 658,113							
INFORMATION TECHNOLOGY	\$ 1,400,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,450	\$ -	\$ 1,553,673							
HUMAN RESOURCES	\$ 641,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641,503							
DEVELOPMENT SERVICES	\$ 4,136,439	\$ -	\$ -	\$ -	\$ 1,065,264	\$ -	\$ 416,539	\$ 397,717	\$ 6,015,959							
PARKS AND RECREATION SERVICES	\$ 2,732,890	\$ -	\$ -	\$ -	\$ 746,821	\$ -	\$ 57,809	\$ 430,008	\$ 3,967,528							
LIBRARY SERVICES	\$ 1,241,564	\$ -	\$ -	\$ -	\$ 11,674	\$ -	\$ -	\$ -	\$ 1,253,238							
POLICE	\$ 10,850,757	\$ -	\$ -	\$ 1,220,080	\$ 75,764	\$ -	\$ 100,823	\$ -	\$ 12,247,425							
FIRE	\$ 8,987,423	\$ -	\$ -	\$ -	\$ 257,150	\$ -	\$ 64,526	\$ -	\$ 9,309,099							
SWRCC	\$ -	\$ -	\$ -	\$ 3,217,227	\$ -	\$ -	\$ -	\$ -	\$ 3,217,227							
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 188,864	\$ -	\$ -	\$ 16,427,331	\$ 16,616,195							
CAPITAL IMPROVEMENTS	\$ 3,800	\$ -	\$ -	\$ 368,575	\$ -	\$ -	\$ 8,116,491	\$ 3,381,057	\$ 11,869,922							
DEBT SERVICE	\$ 43,824	\$ -	\$ 341,250	\$ 433,105	\$ -	\$ 10,243,723	\$ 204,552	\$ 776,798	\$ 12,043,252							
NON-DEPARTMENTAL	\$ 7,684,983	\$ -	\$ 223,487	\$ 7,027	\$ 2,191,777	\$ 20	\$ 26,262	\$ 8,365,597	\$ 18,499,153							
TOTAL EXPENDITURES	\$ 41,505,140	\$ -	\$ 564,737	\$ 5,246,014	\$ 4,912,522	\$ 10,243,743	\$ 9,140,452	\$ 29,804,770	\$ 101,417,378							
TRANSFERS OUT	\$ 7,133,671	\$ -	\$ 217,700	\$ 502,000	\$ 82,050	\$ 26,300	\$ 2,180,370	\$ 4,108,420	\$ 14,250,511							
FUND BALANCE-ENDING	\$ 27,000,599	\$ 3,003,773	\$ 1,442,899	\$ 1,810,478	\$ 5,315,490	\$ 5,059,895	\$ 41,099,265	\$ 34,846,813	\$ 119,579,210							

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PROJECTED ACTUALS FOR FY 2021-22**

	GENERAL FUNDS	STABILIZATION FUND	SALES TAX CORPORATIONS	COOPERATIVE EFFORTS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	PROJECTED FY 2021-22
FUND BALANCE-BEGINNING	\$ 27,000,599	\$ 3,003,773	\$ 1,442,899	\$ 1,810,478	\$ 5,315,490	\$ 5,059,895	\$ 41,099,265	\$ 34,846,813	\$ 119,579,210
PROPERTY TAXES	\$ 32,061,434	\$ -	\$ -	\$ -	\$ -	\$ 6,846,026	\$ -	\$ -	\$ 38,907,460
SALES TAXES & OTHER TAXES	\$ 11,960,000	\$ -	\$ 3,956,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,916,250
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
FRANCHISE FEES	\$ 3,812,290	\$ -	\$ -	\$ 1,024,000	\$ -	\$ -	\$ -	\$ -	\$ 4,836,290
LICENSES & PERMITS	\$ 1,170,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170,500
INTERGOVERNMENTAL	\$ 778,223	\$ -	\$ -	\$ 4,671,476	\$ 4,199,054	\$ 358,407	\$ 250,000	\$ -	\$ 10,257,160
CHARGES FOR SERVICES	\$ 2,279,630	\$ -	\$ -	\$ 75,800	\$ 557,785	\$ -	\$ -	\$ 31,656,760	\$ 34,569,975
FINES & FORFEITURES	\$ 1,078,000	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ 16,000	\$ 1,142,000
INTEREST REVENUES	\$ 75,300	\$ 9,000	\$ 11,100	\$ 4,100	\$ 8,100	\$ 10,000	\$ 36,600	\$ 62,250	\$ 216,450
ADMINISTRATIVE FEE REIMBURSE	\$ 1,992,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,992,971
MISCELLANEOUS	\$ 394,400	\$ -	\$ 360,000	\$ 600	\$ 69,130	\$ -	\$ 12,510,000	\$ 10,057,000	\$ 23,391,130
TOTAL REVENUES	\$ 55,602,748	\$ 9,000	\$ 4,327,350	\$ 5,775,976	\$ 5,882,069	\$ 7,214,433	\$ 12,796,600	\$ 41,792,010	\$ 133,400,186
TRANSFERS IN	\$ 36,300	\$ -	\$ 217,700	\$ 480,000	\$ 1,957,218	\$ 232,714	\$ 6,456,669	\$ 8,696,599	\$ 18,077,200
TOTAL AVAILABLE RESOURCES	\$ 82,639,647	\$ 3,012,773	\$ 5,987,949	\$ 8,066,454	\$ 13,154,777	\$ 12,507,042	\$ 60,352,534	\$ 85,335,422	\$ 271,056,596
GENERAL ADMINISTRATION	\$ 2,649,563	\$ -	\$ -	\$ -	\$ 645,293	\$ -	\$ -	\$ 67,000	\$ 3,361,856
FINANCIAL SERVICES	\$ 1,538,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,196	\$ -	\$ 1,648,874
MUNICIPAL COURT	\$ 785,957	\$ -	\$ -	\$ -	\$ 86,065	\$ -	\$ -	\$ -	\$ 872,022
INFORMATION TECHNOLOGY	\$ 1,829,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,519	\$ -	\$ 2,123,004
HUMAN RESOURCES	\$ 850,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,988	\$ -	\$ 936,051
DEVELOPMENT SERVICES	\$ 5,562,786	\$ -	\$ -	\$ -	\$ 1,281,000	\$ -	\$ 454,700	\$ 646,396	\$ 7,944,882
PARKS AND RECREATION SERVICES	\$ 4,113,655	\$ -	\$ -	\$ -	\$ 574,862	\$ -	\$ 194,000	\$ 596,734	\$ 5,479,251
LIBRARY SERVICES	\$ 1,499,515	\$ -	\$ -	\$ -	\$ 17,824	\$ -	\$ -	\$ -	\$ 1,517,339
POLICE	\$ 11,716,226	\$ -	\$ -	\$ 1,428,699	\$ 882,820	\$ -	\$ 189,500	\$ -	\$ 14,217,245
FIRE	\$ 9,134,499	\$ -	\$ -	\$ -	\$ 266,903	\$ -	\$ 187,075	\$ -	\$ 9,588,477
SWRCC	\$ -	\$ -	\$ -	\$ 3,570,023	\$ -	\$ -	\$ -	\$ -	\$ 3,570,023
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 223,000	\$ -	\$ -	\$ 18,264,040	\$ 18,487,040
CAPITAL IMPROVEMENTS	\$ 505,323	\$ -	\$ 10,000	\$ -	\$ 207,537	\$ -	\$ 11,053,389	\$ 6,864,000	\$ 18,640,249
DEBT SERVICE	\$ 44,800	\$ -	\$ 339,675	\$ 433,106	\$ -	\$ 7,562,717	\$ 50,000	\$ 2,452,825	\$ 10,883,123
NON-DEPARTMENTAL	\$ 8,803,169	\$ -	\$ 230,000	\$ 23,400	\$ 3,086,919	\$ -	\$ 68,000	\$ 7,988,059	\$ 20,199,547
TOTAL EXPENDITURES	\$ 49,033,719	\$ -	\$ 579,675	\$ 5,455,228	\$ 7,272,223	\$ 7,562,717	\$ 12,686,367	\$ 36,879,054	\$ 119,468,983
TRANSFERS OUT	\$ 10,826,957	\$ -	\$ 217,700	\$ 499,500	\$ 78,000	\$ 26,300	\$ 2,370	\$ 5,575,573	\$ 17,226,400
FUND BALANCE-ENDING	\$ 22,778,972	\$ 3,012,773	\$ 5,190,574	\$ 2,111,726	\$ 5,804,553	\$ 4,918,024	\$ 47,663,797	\$ 42,880,795	\$ 134,361,213

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
ADOPTED BUDGET FOR FY 2022-23**

	STABILIZATION		SALES TAX	COOPERATIVE	SPECIAL	DEBT SERVICE	CAPITAL	ENTERPRISE	ADOPTED FY
	GENERAL FUNDS	FUND	CORPORATIONS	EFFORTS	REVENUE FUNDS	FUNDS	PROJECT FUNDS	FUNDS	2022-23
FUND BALANCE-BEGINNING	\$ 22,778,972	\$ 3,012,773	\$ 5,190,574	\$ 2,111,726	\$ 5,804,553	\$ 4,918,024	\$ 47,663,797	\$ 42,880,795	\$ 134,361,213
PROPERTY TAXES	\$ 34,187,733	\$ -	\$ -	\$ -	\$ -	\$ 9,080,605	\$ -	\$ -	\$ 43,268,338
SALES TAXES & OTHER TAXES	\$ 10,710,000	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,210,000
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
FRANCHISE FEES	\$ 3,687,290	\$ -	\$ -	\$ 1,024,000	\$ -	\$ -	\$ -	\$ -	\$ 4,711,290
LICENSES & PERMITS	\$ 1,277,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,277,500
INTERGOVERNMENTAL	\$ 521,550	\$ -	\$ -	\$ 6,859,320	\$ 7,621,011	\$ 358,407	\$ -	\$ -	\$ 15,360,288
CHARGES FOR SERVICES	\$ 2,220,554	\$ -	\$ -	\$ 78,800	\$ 592,610	\$ -	\$ -	\$ 33,102,220	\$ 35,994,184
FINES & FORFEITURES	\$ 961,000	\$ -	\$ -	\$ -	\$ 40,500	\$ -	\$ -	\$ 16,000	\$ 1,017,500
INTEREST REVENUES	\$ 75,600	\$ 9,000	\$ 10,000	\$ 4,100	\$ 11,100	\$ 10,000	\$ 36,450	\$ 59,250	\$ 215,500
ADMINISTRATIVE FEE REIMBURSE	\$ 1,992,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,992,971
MISCELLANEOUS	\$ 459,200	\$ -	\$ 360,000	\$ 600	\$ 118,130	\$ -	\$ 3,510,000	\$ 3,157,000	\$ 7,604,930
TOTAL REVENUES	\$ 56,093,398	\$ 9,000	\$ 3,870,000	\$ 7,966,820	\$ 9,383,351	\$ 9,449,012	\$ 3,546,450	\$ 36,334,470	\$ 126,652,501
TRANSFERS IN	\$ 36,300	\$ -	\$ -	\$ 465,000	\$ 1,972,233	\$ 1,106,964	\$ 4,375,482	\$ 3,597,958	\$ 11,553,937
TOTAL AVAILABLE RESOURCES	\$ 78,908,670	\$ 3,021,773	\$ 9,060,574	\$ 10,543,546	\$ 17,160,137	\$ 15,474,000	\$ 55,585,729	\$ 82,813,223	\$ 272,567,651
GENERAL ADMINISTRATION	\$ 2,721,654	\$ -	\$ 3,492,892	\$ -	\$ 958,822	\$ -	\$ -	\$ 70,000	\$ 7,243,368
FINANCIAL SERVICES	\$ 1,732,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,231	\$ -	\$ 1,842,678
MUNICIPAL COURT	\$ 864,678	\$ -	\$ -	\$ -	\$ 101,436	\$ -	\$ -	\$ -	\$ 966,114
INFORMATION TECHNOLOGY	\$ 1,778,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,847	\$ -	\$ 2,102,832
HUMAN RESOURCES	\$ 1,030,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,866	\$ -	\$ 1,116,451
DEVELOPMENT SERVICES	\$ 5,843,049	\$ -	\$ -	\$ -	\$ 1,281,000	\$ -	\$ 604,700	\$ 790,942	\$ 8,519,691
PARKS AND RECREATION SERVICES	\$ 4,245,407	\$ -	\$ -	\$ -	\$ 592,362	\$ -	\$ 165,500	\$ 647,604	\$ 5,650,873
LIBRARY SERVICES	\$ 1,645,066	\$ -	\$ -	\$ -	\$ 16,200	\$ -	\$ -	\$ -	\$ 1,661,266
POLICE	\$ 12,818,119	\$ -	\$ -	\$ 1,709,501	\$ 1,496,652	\$ -	\$ 273,740	\$ -	\$ 16,298,012
FIRE	\$ 9,898,686	\$ -	\$ -	\$ -	\$ 429,811	\$ -	\$ 337,075	\$ -	\$ 10,665,572
SWRCC	\$ -	\$ -	\$ -	\$ 4,120,889	\$ -	\$ -	\$ -	\$ -	\$ 4,120,889
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ 223,000	\$ -	\$ -	\$ 19,190,890	\$ 19,413,890
CAPITAL IMPROVEMENTS	\$ 666,730	\$ -	\$ 15,000	\$ 2,162,628	\$ 5,457,394	\$ -	\$ 28,934,903	\$ 14,500,000	\$ 51,736,655
DEBT SERVICE	\$ 45,675	\$ -	\$ -	\$ 762,911	\$ -	\$ 9,086,755	\$ 50,000	\$ 1,408,225	\$ 11,353,566
NON-DEPARTMENTAL	\$ 5,381,948	\$ -	\$ -	\$ 23,400	\$ 519,587	\$ -	\$ 103,623	\$ 8,616,559	\$ 14,645,117
TOTAL EXPENDITURES	\$ 48,673,029	\$ -	\$ 3,507,892	\$ 8,779,329	\$ 11,076,264	\$ 9,086,755	\$ 30,989,485	\$ 45,224,220	\$ 157,336,973
TRANSFERS OUT	\$ 5,801,070	\$ -	\$ 875,000	\$ 480,000	\$ 92,265	\$ 26,300	\$ 2,370	\$ 4,476,932	\$ 11,753,937
FUND BALANCE-ENDING	\$ 24,434,571	\$ 3,021,773	\$ 4,677,682	\$ 1,284,217	\$ 5,991,609	\$ 6,360,946	\$ 24,593,874	\$ 33,112,071	\$ 103,476,741

**CITY OF DESOTO, TEXAS
COMBINED FUND STATEMENT
PLANNING BUDGET FOR FY 2023-24**

	STABILIZATION		SALES TAX		COOPERATIVE		SPECIAL		DEBT SERVICE		CAPITAL		ENTERPRISE		PLANNED FY	
	GENERAL FUNDS	FUND	CORPORATIONS		EFFORTS		REVENUE FUNDS		FUNDS		PROJECT FUNDS		FUNDS		2023-24	
FUND BALANCE-BEGINNING	\$ 24,434,571	\$ 3,021,773	\$ 4,677,682	\$	1,284,217	\$	5,991,609	\$	6,360,946	\$	24,593,874	\$	33,112,071	\$	103,476,741	
PROPERTY TAXES	\$ 35,515,700	\$ -	\$ -	\$	-	\$	-	\$	9,440,029	\$	-	\$	-	\$	44,955,729	
SALES TAXES & OTHER TAXES	\$ 10,700,000	\$ -	\$ 3,500,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	14,200,000	
HOTEL OCCUPANCY TAX	\$ -	\$ -	\$ -	\$	-	\$	1,000,000	\$	-	\$	-	\$	-	\$	1,000,000	
FRANCHISE FEES	\$ 3,887,290	\$ -	\$ -	\$	1,024,000	\$	-	\$	-	\$	-	\$	-	\$	4,911,290	
LICENSES & PERMITS	\$ 1,177,500	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,177,500	
INTERGOVERNMENTAL	\$ 521,550	\$ -	\$ -	\$	5,251,692	\$	1,888,664	\$	358,407	\$	-	\$	-	\$	8,020,313	
CHARGES FOR SERVICES	\$ 2,251,434	\$ -	\$ -	\$	78,800	\$	623,610	\$	-	\$	-	\$	33,914,092	\$	36,867,936	
FINES & FORFEITURES	\$ 1,191,000	\$ -	\$ -	\$	-	\$	48,000	\$	-	\$	-	\$	16,000	\$	1,255,000	
INTEREST REVENUES	\$ 75,300	\$ 9,000	\$ 10,000	\$	4,100	\$	11,100	\$	10,000	\$	36,450	\$	59,250	\$	215,200	
ADMINISTRATIVE FEE REIMBURSE	\$ 1,992,971	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,992,971	
MISCELLANEOUS	\$ 394,200	\$ -	\$ 360,000	\$	600	\$	123,130	\$	-	\$	3,510,000	\$	10,057,000	\$	14,444,930	
TOTAL REVENUES	\$ 57,706,945	\$ 9,000	\$ 3,870,000	\$	6,359,192	\$	3,694,504	\$	9,808,436	\$	3,546,450	\$	44,046,342	\$	129,040,869	
TRANSFERS IN	\$ 36,300	\$ -	\$ -	\$	465,000	\$	1,951,758	\$	231,964	\$	4,647,259	\$	4,317,558	\$	11,649,839	
TOTAL AVAILABLE RESOURCES	\$ 82,177,816	\$ 3,030,773	\$ 8,547,682	\$	8,108,409	\$	11,637,871	\$	16,401,346	\$	32,787,583	\$	81,475,971	\$	244,167,449	
GENERAL ADMINISTRATION	\$ 2,722,118	\$ -	\$ 3,501,887	\$	-	\$	698,822	\$	-	\$	-	\$	70,000	\$	6,992,827	
FINANCIAL SERVICES	\$ 1,810,944	\$ -	\$ -	\$	-	\$	-	\$	-	\$	110,231	\$	-	\$	1,921,175	
MUNICIPAL COURT	\$ 906,484	\$ -	\$ -	\$	-	\$	89,512	\$	-	\$	-	\$	-	\$	995,996	
INFORMATION TECHNOLOGY	\$ 1,850,650	\$ -	\$ -	\$	-	\$	-	\$	-	\$	899,453	\$	-	\$	2,750,103	
HUMAN RESOURCES	\$ 1,055,179	\$ -	\$ -	\$	-	\$	-	\$	-	\$	85,866	\$	-	\$	1,141,045	
DEVELOPMENT SERVICES	\$ 5,630,957	\$ -	\$ -	\$	-	\$	1,281,000	\$	-	\$	604,700	\$	771,068	\$	8,287,725	
PARKS AND RECREATION SERVICES	\$ 4,482,169	\$ -	\$ -	\$	-	\$	584,862	\$	-	\$	242,500	\$	669,214	\$	5,978,745	
LIBRARY SERVICES	\$ 1,726,918	\$ -	\$ -	\$	-	\$	16,200	\$	-	\$	-	\$	-	\$	1,743,118	
POLICE	\$ 14,112,080	\$ -	\$ -	\$	1,630,243	\$	1,461,652	\$	-	\$	273,740	\$	-	\$	17,477,715	
FIRE	\$ 11,206,384	\$ -	\$ -	\$	-	\$	248,179	\$	-	\$	114,075	\$	-	\$	11,568,638	
SWRCC	\$ -	\$ -	\$ -	\$	4,032,784	\$	-	\$	-	\$	-	\$	-	\$	4,032,784	
PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$	-	\$	223,000	\$	-	\$	-	\$	19,885,763	\$	20,108,763	
CAPITAL IMPROVEMENTS	\$ 477,623	\$ -	\$ 10,000	\$	-	\$	317,055	\$	-	\$	9,234,403	\$	6,908,800	\$	16,947,881	
DEBT SERVICE	\$ 45,675	\$ -	\$ -	\$	762,911	\$	-	\$	10,260,522	\$	50,000	\$	1,405,050	\$	12,524,158	
NON-DEPARTMENTAL	\$ 3,803,948	\$ -	\$ 3,501,887	\$	23,400	\$	519,587	\$	-	\$	30,000	\$	8,816,559	\$	16,695,381	
TOTAL EXPENDITURES	\$ 49,831,128	\$ -	\$ 7,013,774	\$	6,449,338	\$	5,439,869	\$	10,260,522	\$	11,644,968	\$	38,526,454	\$	129,166,053	
TRANSFERS OUT	\$ 5,867,387	\$ -	\$ 875,000	\$	480,000	\$	77,250	\$	26,300	\$	2,370	\$	5,196,532	\$	12,524,839	
FUND BALANCE-ENDING	\$ 26,479,300	\$ 3,030,773	\$ 658,908	\$	1,179,071	\$	6,120,752	\$	6,114,524	\$	21,140,245	\$	37,752,985	\$	102,476,557	

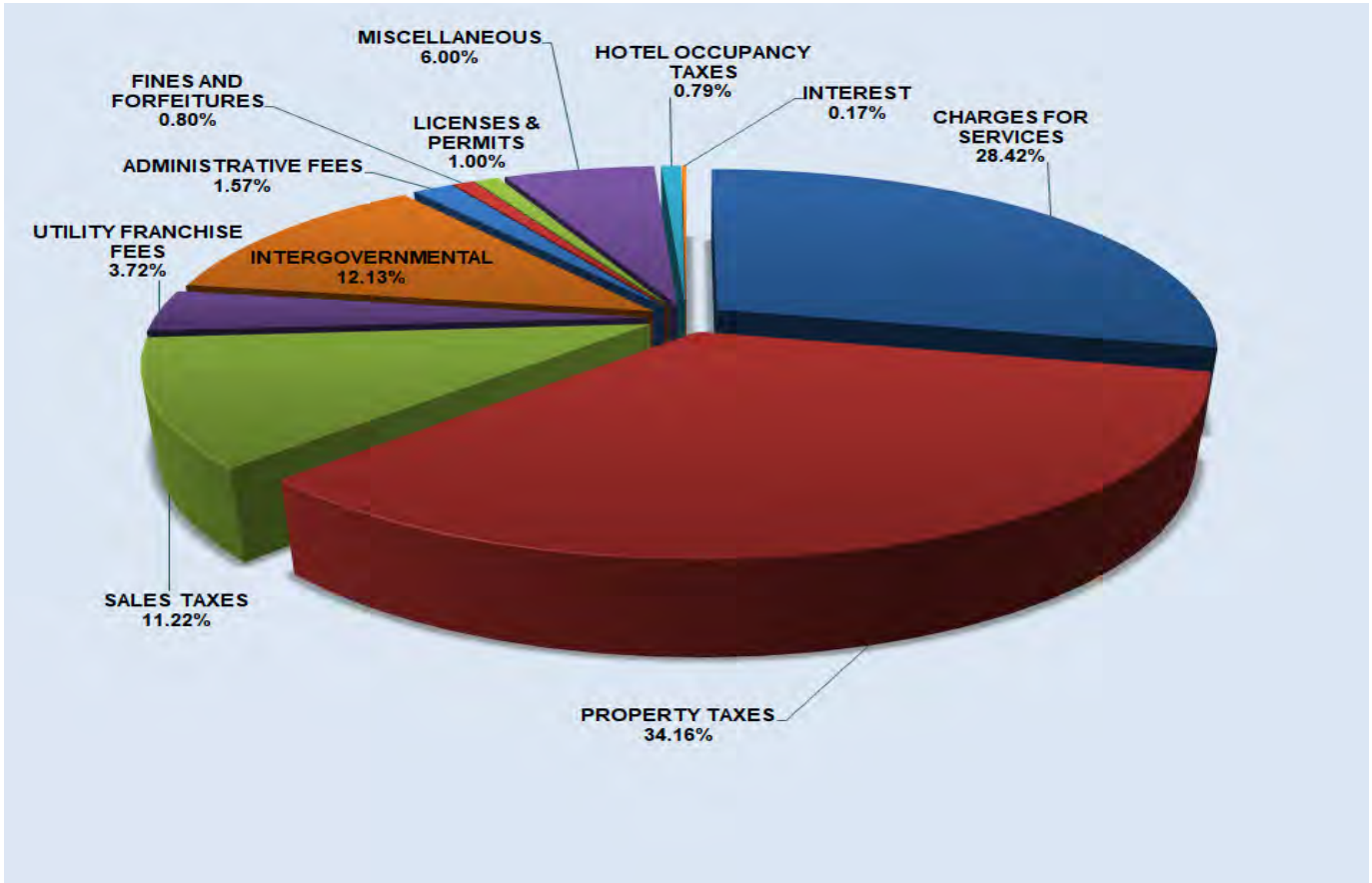
CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE		Actuals FY 2021	Projected FY 2022	Proposed FY 2023
PROPERTY TAXES				
	CURRENT	\$ 35,772,171	\$ 37,883,916	\$ 42,184,794
	DELINQUENT	\$ 193,043	\$ 195,000	\$ 230,000
	PENALTIES & INTEREST	\$ 196,796	\$ 140,000	\$ 165,000
	PAYMENT IN-LIEU OF TAX	\$ 688,544	\$ 688,544	\$ 688,544
	Subtotal Property Taxes	\$ 36,850,553	\$ 38,907,460	\$ 43,268,338
SALES TAXES		\$ 14,299,998	\$ 15,916,250	\$ 14,210,000
HOTEL OCCUPANCY TAXES		\$ 1,065,522	\$ 1,000,000	\$ 1,000,000
UTILITY FRANCHISE FEES				
	ELECTRIC	\$ 1,535,912	\$ 1,500,000	\$ 1,500,000
	WATER & SEWER	\$ 962,290	\$ 962,290	\$ 962,290
	TELEPHONE	\$ 145,860	\$ 200,000	\$ 150,000
	NATURAL GAS	\$ 681,869	\$ 550,000	\$ 600,000
	CABLE TELEVISION	\$ 462,587	\$ 600,000	\$ 475,000
	911 EMERGENCY FEES	\$ 982,073	\$ 1,024,000	\$ 1,024,000
	Subtotal Franchise Fees	\$ 4,770,591	\$ 4,836,290	\$ 4,711,290
ADMINISTRATIVE FEES				
	FROM WATER & SEWER FUND TO GENERAL FUND	\$ 1,356,063	\$ 1,356,063	\$ 1,356,063
	FROM DRAINAGE FUND TO GENERAL FUND	\$ 102,673	\$ 102,673	\$ 102,673
	FROM SANITATION FUND TO GENERAL FUND	\$ 534,235	\$ 534,235	\$ 534,235
	Subtotal Administrative Fees	\$ 1,992,971	\$ 1,992,971	\$ 1,992,971
LICENSES & PERMITS				
	BUILDING PERMITS	\$ 830,759	\$ 725,000	\$ 775,000
	ZONING & APPLICATIONS FEES	\$ 88,084	\$ 20,000	\$ 40,000
	DEVELOPMENT PERMITS	\$ 311,868	\$ 150,000	\$ 200,000
	RENTAL INSPECTION FEE	\$ -	\$ 18,000	\$ 5,000
	ROW PERMITS	\$ -	\$ -	\$ -
	BEVERAGE PERMITS & FEES	\$ 1,280	\$ 5,000	\$ 5,000
	ALARM PERMITS	\$ 205,670	\$ 250,000	\$ 250,000
	CREDIT ACCESS BUSINESS REG	\$ 100	\$ 250	\$ 250
	PRIVATE AMBULANCE PERMIT	\$ 500	\$ 250	\$ 250
	BOARDING FACILITY PERMIT	\$ 2,050	\$ 2,000	\$ 2,000
	Subtotal Licenses & Permits	\$ 1,440,311	\$ 1,170,500	\$ 1,277,500
INTERGOVERNMENTAL				
	FEDERAL/STATE GRANTS	\$ 2,678,108	\$ 4,148,272	\$ 7,483,578
	MATCHING GRANTS	\$ -	\$ 127,673	\$ -
	PARTICIPANT CITY SHARE INCOME	\$ 4,027,486	\$ 4,671,476	\$ 6,200,111
	INTERGOVERNMENTAL REIMBURSEMENTS	\$ 574,686	\$ 1,254,739	\$ 1,621,599
	SEIZED FUNDS	\$ 201,392	\$ 55,000	\$ 55,000
	Subtotal Intergovernmental	\$ 7,481,673	\$ 10,257,160	\$ 15,360,288
CHARGES FOR SERVICES				
	FIRE & AMBULANCE CHARGES	\$ 1,050,845	\$ 1,535,000	\$ 1,435,000
	ALARM MONITORING	\$ 22,800	\$ 50,000	\$ 50,000
	CREDIT CARD & PHONE SERVICE FEE	\$ 22,567	\$ 22,800	\$ 25,800
	HEALTH INSPECTIONS	\$ 58,432	\$ 52,000	\$ 52,000
	MOWING SERVICE	\$ 211,854	\$ 195,000	\$ 195,000
	LIBRARY USAGE FEES	\$ 18,666	\$ 22,000	\$ 20,000
	FIRE TRAINING TUITION & EQUIP	\$ 245,186	\$ 237,000	\$ 237,000
	WATER/SEWER SALES & SERVICE FEES	\$ 23,575,853	\$ 24,496,760	\$ 25,486,920
	DRAINAGE CHARGES	\$ 1,604,123	\$ 1,580,000	\$ 1,580,000
	SANITATION FEES	\$ 5,416,417	\$ 5,583,000	\$ 6,038,300
	RECREATION FEES	\$ 371,591	\$ 764,415	\$ 842,164
	OTHER CHARGES FOR SERVICES	\$ 32,000	\$ 32,000	\$ 32,000
	Subtotal Charges For Services	\$ 32,630,334	\$ 34,569,975	\$ 35,994,184
FINES AND FORFEITURES		\$ 1,008,879	\$ 1,142,000	\$ 1,017,500
INTEREST		\$ 726,875	\$ 216,450	\$ 215,500

CITY OF DESOTO
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS

REVENUE TYPE		Actuals FY 0	Projected FY 0	Proposed FY 0
MISCELLANEOUS				
	DEBT PROCEEDS & OTHER FINANCING SOURCES	\$ 22,502,553	\$ 22,500,000	\$ 6,625,000
	SPONSORSHIPS/DONATIONS/CONTRIBUTIONS	\$ 4,150	\$ 23,000	\$ 35,000
	TOWER RENTAL/LEASE INCOME	\$ 154,723	\$ 519,500	\$ 519,500
	OTHER MISCELLANEOUS	\$ 604,102	\$ 348,630	\$ 425,430
	Subtotal Miscellaneous Revenue	\$ 23,265,529	\$ 23,391,130	\$ 7,604,930
TOTAL REVENUES		\$ 125,533,236	\$ 133,400,186	\$ 126,652,501
INTERFUND TRANSFERS				
	FROM GENERAL FUND TO OTHER FUNDS	\$ 7,133,671	\$ 7,827,757	\$ 5,801,070
	FROM REGIONAL DISPATCH TO OTHER FUNDS	\$ 480,000	\$ 480,000	\$ 465,000
	FROM JAIL TO OTHER FUNDS	\$ 22,000	\$ 19,500	\$ 15,000
	FROM PARK DEVELOPMENT CORP. TO OTHER FUNDS	\$ 217,700	\$ 217,700	\$ -
	FROM SPECIAL REVENUE FUNDS TO OTHER FUNDS	\$ 82,050	\$ 78,000	\$ 92,265
	FROM DEBT SERVICE FUNDS TO OTHER FUNDS	\$ 26,300	\$ 26,300	\$ 26,300
	FROM FACILITY MAINTENANCE TO OTHER FUNDS	\$ -	\$ -	\$ -
	FROM EQUIP. REPLACEMENT FUNDS TO OTHER FUNDS	\$ 2,370	\$ 2,370	\$ 2,370
	FROM CAPITAL PROJECT FUNDS TO OTHER FUNDS	\$ 2,178,000	\$ -	\$ -
	FROM PUBLIC UTILITIES FUNDS TO OTHER FUNDS	\$ 3,422,895	\$ 8,833,548	\$ 3,801,407
	FROM STORM DRAINAGE FUNDS TO OTHER FUNDS	\$ 599,925	\$ 599,925	\$ 599,925
	FROM SANITATION FUNDS TO OTHER FUNDS	\$ 85,600	\$ 142,100	\$ 75,600
	Subtotal Interfund Transfers	\$ 14,250,511	\$ 18,227,200	\$ 10,878,937
GRAND TOTAL REVENUES BY MAJOR TYPE		\$ 139,783,747	\$ 151,627,386	\$ 137,531,438

City of DeSoto, Texas
Revenue Summary by Major Type
All Funds
FY 2022-2023



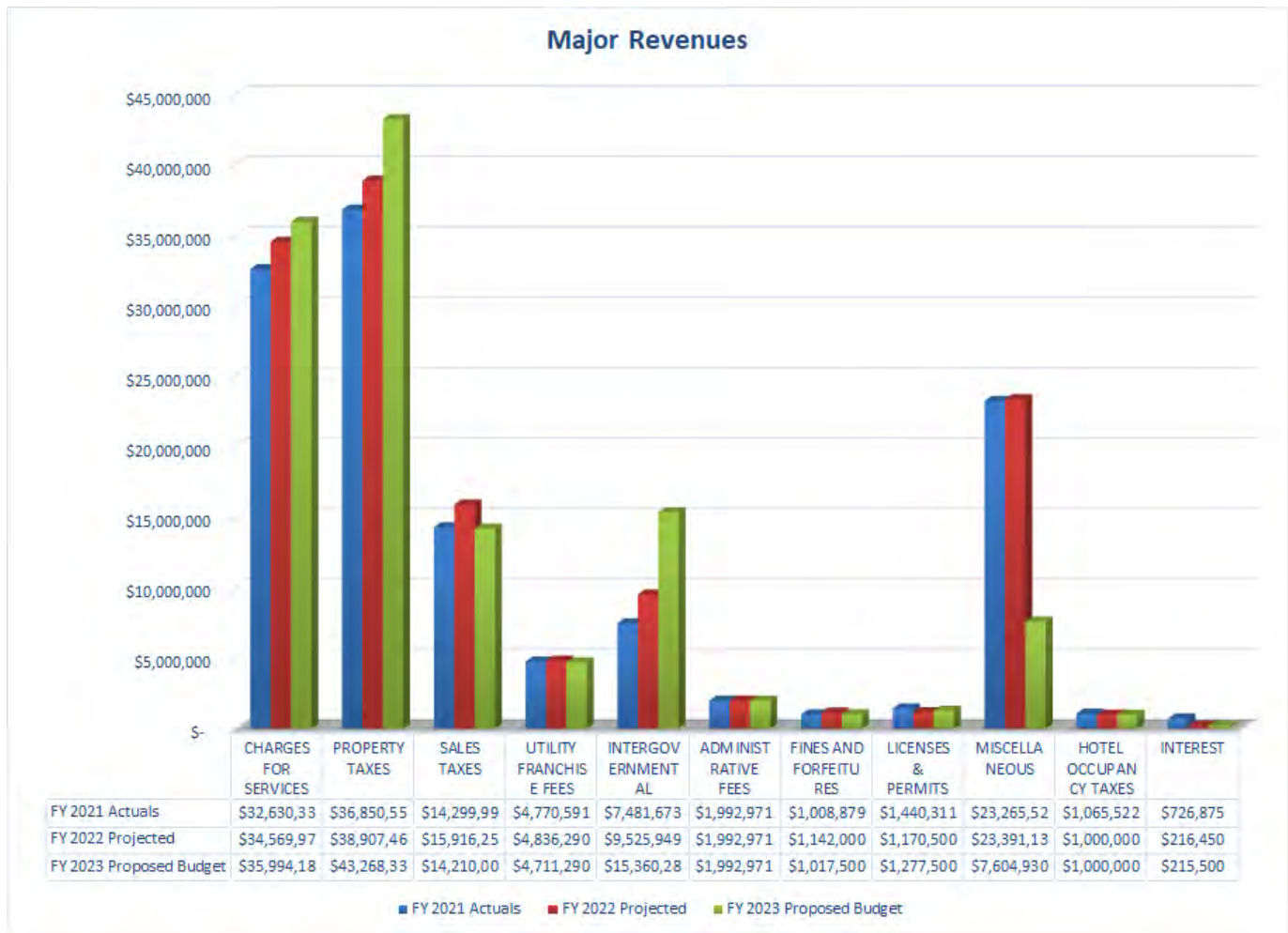
Total Budgeted Revenue*
\$126,652,501

* Excludes transfers

CITY OF DESOTO
REVENUE* SUMMARY BY FUND

FUND NO	FUND DESCRIPTION	Actuals FY 2021	Projected FY 2022	Proposed 2023
101	GENERAL FUND	\$ 53,048,079	\$ 55,502,448	\$ 56,018,098
102	PEG FUND	\$ 183,359	\$ 100,300	\$ 75,300
104	BENEFITS TRUST FUND	\$ 599	\$ -	\$ -
108	STABILIZATION FUND-DESOTO	\$ 117,675	\$ 9,000	\$ 9,000
111	SW REGIONAL COMM. CENTER FUND	\$ 3,687,003	\$ 4,446,476	\$ 4,551,692
112	CITY JAIL OPERATIONS	\$ 1,373,083	\$ 1,329,400	\$ 1,437,400
118	PARK DEVELOPMENT CORP. FUND	\$ 1,097,287	\$ 976,000	\$ -
125	DESOTO DEVELOPMENT CORP	\$ -	\$ 3,351,250	\$ 3,870,000
134	SWRCC-STABILIZATION FUND	\$ -	\$ 100	\$ 100
209	POLICE DEPT.-STATE SEIZED FUND	\$ 34,138	\$ 4,050	\$ 4,050
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 198,884	\$ 55,300	\$ 55,300
213	EMS/FIRE SPECIAL REVENUE FUND	\$ 12,013	\$ 5,200	\$ 5,200
220	HOTEL-STABILIZATION FUND	\$ 1,548	\$ -	\$ -
221	HOTEL OCCUPANCY TAX FUND	\$ 1,078,992	\$ 1,002,000	\$ 1,005,000
224	JUVENILE CASE MANAGER FUND	\$ 16,373	\$ 20,100	\$ 16,100
225	MUNICIPAL COURT TECHNOLOGY	\$ 13,252	\$ 16,200	\$ 12,700
226	MUNICIPAL COURT SECURITY FUND	\$ 22,413	\$ 12,100	\$ 12,100
227	RECREATION REVOLVING FUND	\$ 288,608	\$ 313,300	\$ 344,300
228	FIRE TRAINING FUND	\$ 264,505	\$ 237,800	\$ 262,800
229	POLICE GRANT FUND	\$ 24,996	\$ 78,019	\$ 78,019
230	ENERGY MANAGEMENT FUND	\$ 5,455	\$ 3,000	\$ 3,000
231	SENIOR CENTER	\$ 750	\$ 10,630	\$ 10,630
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ -	\$ -	\$ 29,825
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 884	\$ 40,585	\$ 40,585
240	HEALTH FACILITIES DEVEL CORP	\$ 7	\$ 200	\$ 200
241	HOUSING FINANCE CORP	\$ -	\$ 750	\$ 750
242	INDUSTRIAL DEVEL. AUTHORITY	\$ 11	\$ 350	\$ 350
263	CDBG GRANT FUND	\$ 245,724	\$ 310,882	\$ 806,742
264	FIRE GRANT FUND	\$ -	\$ -	\$ 150,148
268	SPECIAL REVENUE FUND-CARES ACT	\$ 1,884,588	\$ 731,211	\$ -
271	NEW GRANT FUND	\$ -	\$ 803,679	\$ 1,444,863
305	BOND DEBT SERVICE FUND	\$ 10,356,931	\$ 7,214,433	\$ 9,449,012
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 318	\$ 100	\$ -
400	SENIOR CTR EQUIPMENT REPLACE	\$ 89	\$ 50	\$ 50
401	FIRE PPE REPLACEMENT	\$ 542	\$ 200	\$ 200
402	FIRE EQUIP. REPLACEMENT FUND	\$ 408	\$ 100	\$ 100
403	FURNITURE REPLACEMENT FUND	\$ 186	\$ 50	\$ 50
406	COMMAND VEHICLE FIRE	\$ 10,999	\$ 250,100	\$ 100
407	PARK MAINTENANCE	\$ 299	\$ 200	\$ 50
408	POOL MAINTENANCE FUND	\$ 230	\$ 50	\$ 50
409	POLICE EQUIPMENT REPLACE FUND	\$ 5,564	\$ 150	\$ 150
410	FACILITY MAINTENANCE	\$ 708	\$ 300	\$ 300
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 18,051	\$ 10,000	\$ 10,000
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 21,933	\$ -	\$ 1,977,628
417	PARK LAND DEDICATION	\$ 489	\$ 10,300	\$ 10,300
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 1,019,315	\$ 500,500	\$ 500
420	EQUIPMENT REPLACEMENT FUND	\$ 171,249	\$ 3,000	\$ 3,000
479	CAPITAL IMPROVEMENTS-CITY	\$ 60,448	\$ 1,000	\$ 1,000
486	GENERAL CAPITAL IMPROVEMENTS	\$ 1,022,828	\$ 500	\$ 500
489	STREET IMPROVEMENTS-IMPACT FEE	\$ 63	\$ 100	\$ 100
490	STREET IMPROVEMENTS-CO BONDS	\$ 10,137,224	\$ 12,020,000	\$ 3,520,000
502	PUBLIC UTILITY FUND	\$ 24,689,700	\$ 24,550,760	\$ 25,540,920
503	WATER METER REPLACEMENT FUND	\$ 974	\$ 300	\$ 300
504	WATER/SEWER EQUIP REPLACE FUND	\$ 985	\$ 300	\$ 300
505	UTILITY BUILD CONSTRUCTION FUND	\$ 9,935	\$ 3,000	\$ 3,000
508	CIP-WATER & SEWER FUND	\$ 11,991	\$ 10,020,000	\$ 3,120,000
522	STORM DRAINAGE UTILITY FUND	\$ 1,607,091	\$ 1,581,000	\$ 1,581,000
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$ 50	\$ 50
528	DRAINAGE IMPROVEMENTS FUND	\$ 22,855	\$ 2,500	\$ 2,500
552	SANITATION ENTERPRISE FUND	\$ 5,469,589	\$ 5,634,000	\$ 6,086,300
553	SANITATION EQUIP REPLACE FUND	\$ 340	\$ 100	\$ 100
624	LIBRARY REVENUE FUND	\$ 11,993	\$ 16,350	\$ 14,350
705	FIRE STATION IMPROVEMENTS	\$ 1,645	\$ -	\$ -
710	PARK IMPROVEMENTS	\$ 7,281,093	\$ -	\$ -
TOTAL REVENUES BY FUND		\$ 125,536,288	\$ 133,400,186	\$ 126,652,501

Major Revenue Comparison All Funds



Property Taxes represent 34.2% 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 69.1554 cents per \$100 taxable valuation.

Sales Taxes comprise 11.2% 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. 1.5 cents is allocated to the General Fund and .5 cents to the DeSoto Development Corporation according to a formula specified by City Council.

Franchise Fees make up 3.7% 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 12.1% 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. This accounts for 1.6% of the total.

Miscellaneous Revenues represent 6.0% 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 is \$1,580,000. While the fee has not changed over the last six fiscal years, the number of properties has increased over that 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. 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 served 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. For FY 2023, rates are projected to remain unchanged. The Public Utility Fund continues to budget conservatively as the past four years' revenues have increased by less than \$1 million each year.

Property Taxes represent approximately 34.1% 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 2022 tax year certified taxable value of \$6,095,330,921 is a 12.1% increase over the prior year. The FY2023 budget was developed utilizing the adopted tax rate of .691554. This is the eighth consecutive year the City has experienced an increase in taxable values. This tax rate decreased from the previous year's rate of .701554. There are two components of the tax rate. The first component is for maintenance and operations (M&O), and the second component relates to debt service interest and sinking fund requirements (I&S). The City has adopted a FY 2022 tax rate of \$0.544249 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 \$0.147305 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 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 receives 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund, and one half (.5) cent is used for the DeSoto 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, advertisements and events to attract tourists and visitors to the City. 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 four fiscal years.

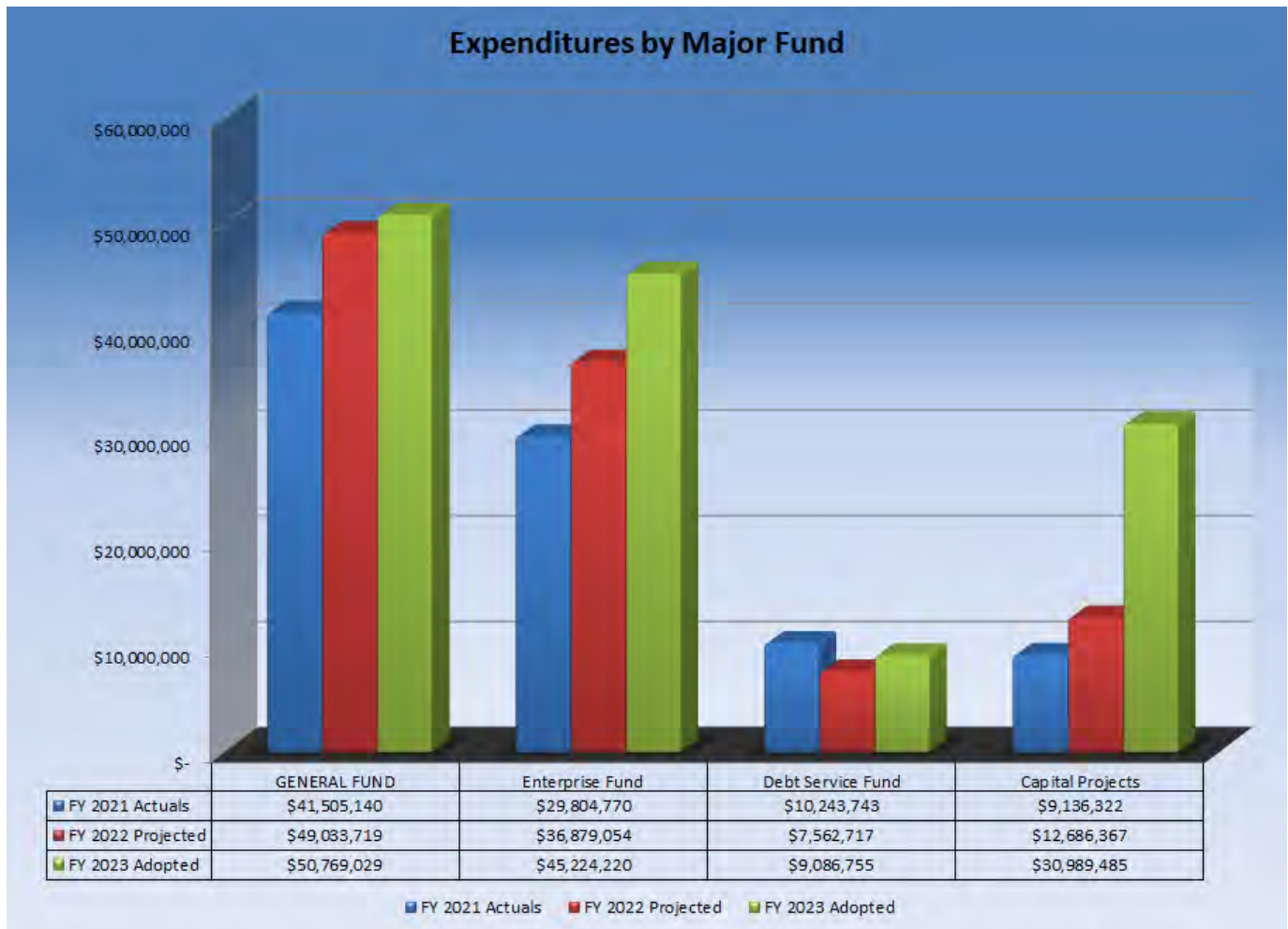
Franchise Fees are charged to specific businesses that conduct business in the City of DeSoto. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are based on population increase and projected utility use. 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 from leases and rentals, auction proceeds, reimbursement of insurance claims, and bond proceeds are the significant sources of this revenue.

Southwest Regional Communications Center (SWRCC) provides police, fire, medical aid and emergency service communications to the cities of Cedar Hill, DeSoto and Duncanville. Participant share revenue to support the Regional Dispatch fund 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 also support its operations.

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, Glenn Heights a cost-effective manner. The City of Duncanville was added as a participant in FY21. The addition of Duncanville reduced other members' contributions by approximately 10%. Participant share revenues are the primary funding source for the Regional Jail. Funding for the Regional Jail is budgeted to remain virtually flat over the two prior fiscal years.

CITY OF DESOTO, TEXAS
THREE YEAR COMPARISON OF MAJOR EXPENDITURES



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

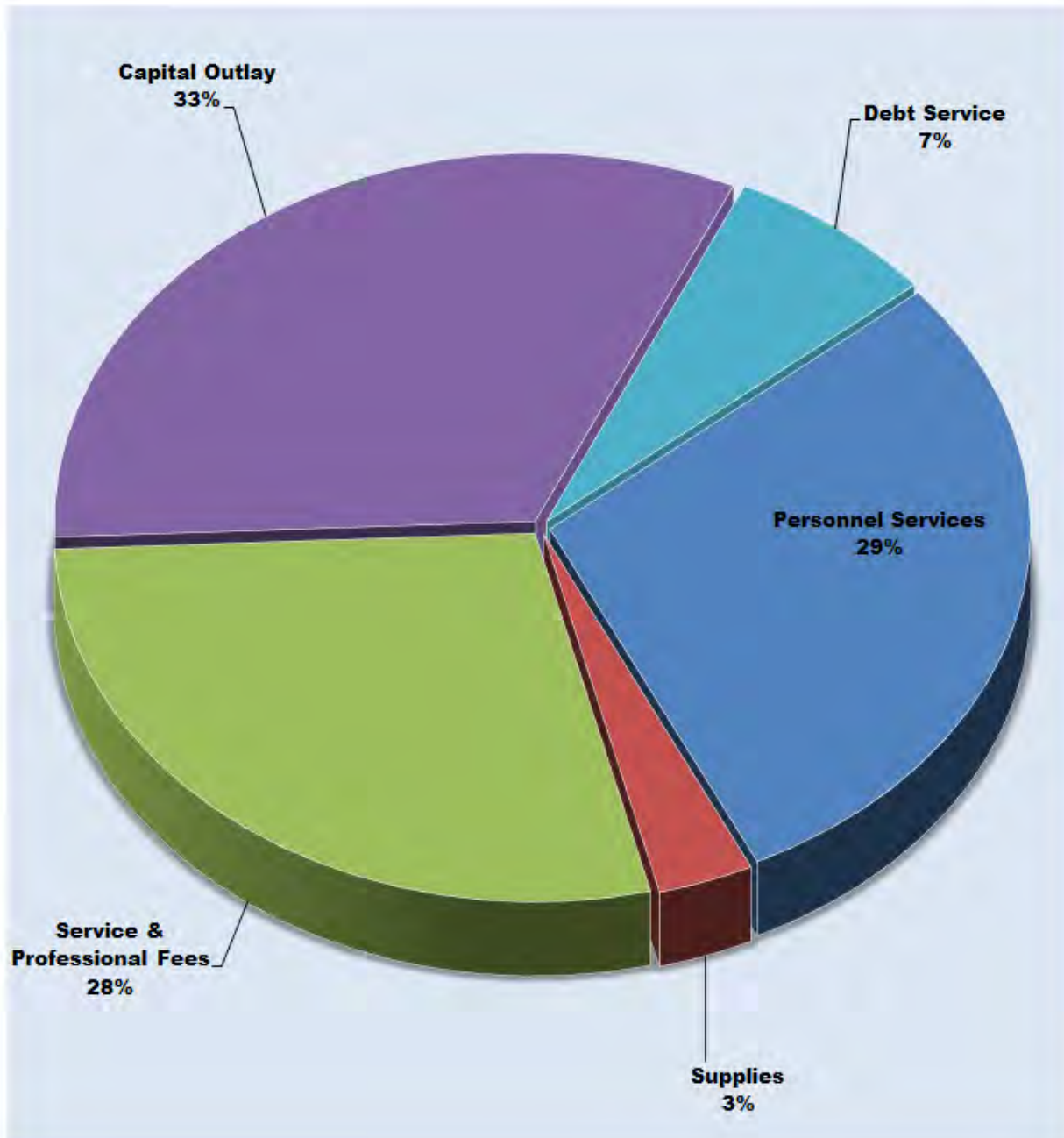
The Enterprise Funds includes the delivery of water and sewer service and annual payments for principal and interest on Certificates of Obligation bonds (Public Utility Fund). In addition, the Storm Drainage Fund includes all activities necessary to operate and maintain the Storm Drainage Utility program;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

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

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

BUDGETED EXPENDITURE SUMMARY BY FUNCTION

\$159,432,973



Note: Excludes transfers

CITY OF DESOTO
BUDGETED EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS FY-Proposed 2022-23

Fund No	Fund Name	Personnel		Service & Professional		Capital	Interfund		TOTAL
		Services	Supplies	Fees	Outlay	Debt Service	Transfers		
101	GENERAL FUND	\$ 36,291,001	\$ 1,504,469	\$ 12,261,154	\$ 549,123	\$ 45,675	\$ 5,801,070	\$ 56,452,492	
102	PEG FUND	\$ -	\$ -	\$ -	\$ 117,607	\$ -	\$ -	\$ 117,607	
111	SW REGIONAL COMM. CENTER FUND	\$ 3,237,613	\$ 141,300	\$ 756,976	\$ -	\$ 329,805	\$ 465,000	\$ 4,930,694	
112	CITY JAIL OPERATIONS	\$ 1,635,851	\$ 13,500	\$ 68,550	\$ -	\$ -	\$ 15,000	\$ 1,732,901	
118	PARK DEVELOPMENT CORP. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
125	DESOTO DEVELOPMENT CORP	\$ 529,587	\$ 2,025,305	\$ 938,000	\$ 15,000	\$ -	\$ 875,000	\$ 4,382,892	
209	POLICE DEPT.-STATE SEIZED FUND	\$ -	\$ 4,000	\$ 2,200	\$ -	\$ -	\$ -	\$ 6,200	
210	POLICE DEPT.- FED SEIZED FUNDS	\$ -	\$ 5,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 35,000	
213	EMS/FIRE SPECIAL REVENUE FUND	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 15,015	\$ 16,515	
220	HOTEL-STABILIZATION FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
221	HOTEL OCCUPANCY TAX FUND	\$ -	\$ 600	\$ 877,500	\$ -	\$ -	\$ -	\$ 878,100	
223	YOUTH SPORTS ASSOC-BASEBALL	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	
224	JUVENILE CASE MANAGER FUND	\$ 57,031	\$ 1,050	\$ 955	\$ -	\$ -	\$ -	\$ 59,036	
225	MUNICIPAL COURT TECHNOLOGY	\$ -	\$ 22,000	\$ 8,825	\$ -	\$ -	\$ -	\$ 30,825	
226	MUNICIPAL COURT SECURITY FUND	\$ -	\$ 7,620	\$ 3,955	\$ 54,000	\$ -	\$ 10,000	\$ 75,575	
227	RECREATION REVOLVING FUND	\$ -	\$ 9,000	\$ 219,750	\$ 30,000	\$ -	\$ 35,000	\$ 293,750	
228	FIRE TRAINING FUND	\$ 149,798	\$ 34,350	\$ 79,000	\$ -	\$ -	\$ 32,250	\$ 295,398	
229	POLICE GRANT FUND	\$ 900	\$ 8,189	\$ 1,500	\$ -	\$ -	\$ -	\$ 10,589	
230	ENERGY MANAGEMENT FUND	\$ -	\$ -	\$ 1,853,512	\$ -	\$ -	\$ -	\$ 1,853,512	
231	SENIOR CENTER	\$ -	\$ -	\$ 12,100	\$ -	\$ -	\$ -	\$ 12,100	
233	YOUTH SPORTS ASSOC-SOCCER	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	
234	POLICE-HOMELAND SECURE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ -	\$ -	\$ 24,150	\$ -	\$ -	\$ -	\$ 24,150	
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	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
262	SPECIAL REVENUE FUND -ARPA	\$ -	\$ -	\$ -	\$ 5,086,339	\$ -	\$ -	\$ 5,086,339	
263	CDBG GRANT FUND	\$ -	\$ -	\$ 519,587	\$ 287,055	\$ -	\$ -	\$ 806,642	
264	FIRE GRANT FUND	\$ -	\$ 165,163	\$ -	\$ -	\$ -	\$ -	\$ 165,163	
271	NEW GRANT FUND	\$ 138,610	\$ 106,472	\$ 1,199,781	\$ -	\$ -	\$ -	\$ 1,444,863	
305	BOND DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ 9,086,755	\$ 26,300	\$ 9,113,055	
347	DEBT SERVICE PARKS DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
400	SENIOR CTR EQUIPMENT REPLACE	\$ -	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ 31,000	
401	FIRE PPE REPLACEMENT	\$ -	\$ 113,000	\$ -	\$ -	\$ -	\$ -	\$ 113,000	
402	FIRE EQUIP. REPLACEMENT FUND	\$ -	\$ 74,075	\$ -	\$ -	\$ -	\$ -	\$ 74,075	
403	FURNITURE REPLACEMENT FUND	\$ -	\$ 83,623	\$ -	\$ -	\$ -	\$ -	\$ 83,623	
406	COMMAND VEHICLE FIRE	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	
407	PARK MAINTENANCE	\$ -	\$ 24,500	\$ 60,000	\$ 476,000	\$ -	\$ -	\$ 560,500	
408	POOL MAINTENANCE FUND	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000	
409	POLICE EQUIPMENT REPLACE FUND	\$ -	\$ 273,740	\$ -	\$ -	\$ -	\$ 2,370	\$ 276,110	
410	FACILITY MAINTENANCE	\$ -	\$ -	\$ 604,700	\$ 17,000	\$ -	\$ -	\$ 621,700	
411	CLOSED-SWRCC RADIO REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 317,444	\$ 202,500	\$ -	\$ 770,500	\$ -	\$ -	\$ 1,290,444	
413	SWRCC-EQUIPMENT REPLACE FUND	\$ -	\$ -	\$ -	\$ 2,162,628	\$ 433,106	\$ -	\$ 2,595,734	
417	PARK LAND DEDICATION	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 10,000	
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ -	\$ -	\$ -	\$ 1,704,689	\$ -	\$ -	\$ 1,704,689	
420	EQUIPMENT REPLACEMENT FUND	\$ -	\$ -	\$ -	\$ 1,011,714	\$ -	\$ -	\$ 1,011,714	
479	CAPITAL IMPROVEMENTS-CITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
486	GENERAL CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ 20,000	\$ 1,950,000	\$ -	\$ -	\$ 1,970,000	
489	STREET IMPROVEMENTS-IMPACT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
490	STREET IMPROVEMENTS-CO BONDS	\$ -	\$ -	\$ -	\$ 16,250,000	\$ 50,000	\$ -	\$ 16,300,000	
502	PUBLIC UTILITY FUND	\$ 2,931,707	\$ 269,550	\$ 18,864,595	\$ 90,000	\$ 1,500	\$ 3,801,407	\$ 25,958,759	
503	WATER METER REPLACEMENT FUND	\$ -	\$ -	\$ 300,000	\$ 240,000	\$ -	\$ -	\$ 540,000	
504	WATER/SEWER EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ 145,000	
505	UTILITY BUILD CONSTRUCTION FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
508	CIP-WATER & SEWER FUND	\$ -	\$ -	\$ -	\$ 12,740,000	\$ 1,005,975	\$ -	\$ 13,745,975	
522	STORM DRAINAGE UTILITY FUND	\$ 448,227	\$ 11,000	\$ 303,672	\$ -	\$ 350	\$ 599,925	\$ 1,363,174	
524	DRAINAGE EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
528	DRAINAGE IMPROVEMENTS FUND	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 400,400	\$ -	\$ 1,600,400	
552	SANITATION ENTERPRISE FUND	\$ 527,706	\$ 34,550	\$ 5,624,988	\$ -	\$ -	\$ 75,600	\$ 6,262,844	
553	SANITATION EQUIP REPLACE FUND	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000	
624	LIBRARY REVENUE FUND	\$ -	\$ 3,000	\$ 13,200	\$ -	\$ -	\$ -	\$ 16,200	
702	HELIPORT PROJECT-2011A BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
705	FIRE STATION IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
710	PARK IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 6,750,000	\$ -	\$ -	\$ 6,750,000	
		\$ 46,265,475	\$ 5,139,406	\$ 44,937,872	\$ 51,736,655	\$ 11,353,566	\$ 11,753,937	\$ 171,186,910	

CITY OF DESOTO
EXPENDITURE* SUMMARY BY FUND

Fund No	Fund Description	Actuals FY 2021	Projected FY 2022	Proposed FY 2023	Planning FY 2024
101	GENERAL FUND	\$ 41,505,140	\$ 48,883,719	\$ 50,651,422	\$ 51,827,128
102	PEG FUND	\$ -	\$ 150,000	\$ 117,607	\$ 100,000
111	SW REGIONAL COMM. CENTER FUND	\$ 3,192,484	\$ 3,585,023	\$ 4,465,694	\$ 4,377,589
112	CITY JAIL OPERATIONS	\$ 1,226,908	\$ 1,437,099	\$ 1,717,901	\$ 1,638,643
118	PARK DEVELOPMENT CORP. FUND	\$ 344,487	\$ 347,875	\$ -	\$ -
125	DESOTO DEVELOPMENT CORP	\$ 4,529	\$ 3,463,378	\$ 3,507,892	\$ 3,511,887
126	ECONOMIC INCENTIVE FUND	\$ -	\$ -	\$ -	\$ -
134	SWRCC-STABILIZATION FUND	\$ -	\$ -	\$ -	\$ -
209	POLICE DEPT.-STATE SEIZED FUND	\$ 26,926	\$ 5,200	\$ 6,200	\$ 6,200
210	POLICE DEPT.- FED SEIZED FUNDS	\$ 43,149	\$ 56,000	\$ 35,000	\$ -
213	EMS/FIRE SPECIAL REVENUE FUND	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
221	HOTEL OCCUPANCY TAX FUND	\$ 547,952	\$ 587,400	\$ 878,100	\$ 618,100
223	YOUTH SPORTS ASSOC-BASEBALL	\$ -	\$ 2,000	\$ 2,000	\$ -
224	JUVENILE CASE MANAGER FUND	\$ 41,442	\$ 58,183	\$ 59,036	\$ 62,577
225	MUNICIPAL COURT TECHNOLOGY	\$ 13,406	\$ 22,970	\$ 30,825	\$ 19,325
226	MUNICIPAL COURT SECURITY FUND	\$ 5,458	\$ 4,912	\$ 65,575	\$ 7,610
227	RECREATION REVOLVING FUND	\$ 173,339	\$ 241,250	\$ 258,750	\$ 253,250
228	FIRE TRAINING FUND	\$ 257,150	\$ 265,403	\$ 263,148	\$ 246,679
229	POLICE GRANT FUND	\$ 5,690	\$ 17,941	\$ 10,589	\$ 10,589
230	ENERGY MANAGEMENT FUND	\$ 1,592,818	\$ 1,853,512	\$ 1,853,512	\$ 1,853,512
231	SENIOR CENTER	\$ 451	\$ 12,100	\$ 12,100	\$ 12,100
233	YOUTH SPORTS ASSOC-SOCCER	\$ -	\$ 500	\$ 500	\$ 500
238	YOUTH SPORTS ASSOC-FOOTBALL	\$ -	\$ -	\$ 24,150	\$ 24,150
239	YOUTH SPORTS ASSOC-BASKETBALL	\$ 1,293	\$ 36,043	\$ 34,722	\$ 34,722
240	HEALTH FACILITIES DEVEL CORP	\$ -	\$ 100	\$ 100	\$ 100
241	HOUSING FINANCE CORP	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
242	INDUSTRIAL DEVEL. AUTHORITY	\$ -	\$ 250	\$ 250	\$ 250
247	YOUTH SPORTS-GIRLS SOFTBALL	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
262	SPECIAL REVENUE FUND -ARPA	\$ -	\$ 2,220,363	\$ 5,086,339	\$ -
263	CDBG GRANT FUND	\$ 312,699	\$ 310,782	\$ 806,642	\$ 806,642
264	FIRE GRANT FUND	\$ -	\$ -	\$ 165,163	\$ -
268	SPECIAL REVENUE FUND-CARES ACT	\$ 1,879,078	\$ -	\$ -	\$ -
271	NEW GRANT FUND	\$ -	\$ 803,679	\$ 1,444,863	\$ 1,444,863
305	BOND DEBT SERVICE FUND	\$ 10,243,743	\$ 7,562,717	\$ 9,086,755	\$ 10,260,522
347	DEBT SERVICE PARKS DEVELOPMENT	\$ 220,250	\$ 221,800	\$ -	\$ -
350	PID ESCROW ACCOUNT - WILDWOOD	\$ 23,654	\$ -	\$ -	\$ -
400	SENIOR CTR EQUIPMENT REPLACE	\$ 4,130	\$ 14,500	\$ 31,000	\$ 27,500
401	FIRE PPE REPLACEMENT	\$ 9,259	\$ 113,000	\$ 113,000	\$ 40,000
402	FIRE EQUIP. REPLACEMENT FUND	\$ 55,267	\$ 74,075	\$ 74,075	\$ 74,075
403	FURNITURE REPLACEMENT FUND	\$ 12,662	\$ 68,000	\$ 83,623	\$ 30,000
406	COMMAND VEHICLE FIRE	\$ -	\$ -	\$ 150,000	\$ -
407	PARK MAINTENANCE	\$ 40,675	\$ 134,500	\$ 560,500	\$ 250,000
408	POOL MAINTENANCE FUND	\$ 13,004	\$ 45,000	\$ 45,000	\$ 45,000
409	POLICE EQUIPMENT REPLACE FUND	\$ 100,823	\$ 189,500	\$ 273,740	\$ 273,740
410	FACILITY MAINTENANCE	\$ 443,901	\$ 471,700	\$ 621,700	\$ 621,700
412	ELECTRON.EQUIP.REPLACE.FUND	\$ 743,343	\$ 1,249,703	\$ 1,290,444	\$ 1,850,550
413	SWRCC-EQUIPMENT REPLACE FUND	\$ 826,622	\$ 433,106	\$ 2,595,734	\$ 433,106
417	PARK LAND DEDICATION	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
419	CAPITAL IMPR.-OTHER PUBL WKS	\$ 521,463	\$ 1,204,689	\$ 1,704,689	\$ 704,689
420	EQUIPMENT REPLACEMENT FUND	\$ 793,416	\$ 2,736,700	\$ 1,011,714	\$ 1,467,714
486	GENERAL CAPITAL IMPROVEMENTS	\$ 408,086	\$ 1,825,000	\$ 1,970,000	\$ 1,450,000
490	STREET IMPROVEMENTS-CO BONDS	\$ 3,960,428	\$ 11,050,000	\$ 16,300,000	\$ 4,800,000
502	PUBLIC UTILITY FUND	\$ 19,449,993	\$ 21,122,002	\$ 22,157,352	\$ 22,762,225
503	WATER METER REPLACEMENT FUND	\$ 108,868	\$ 300,000	\$ 540,000	\$ 300,000
504	WATER/SEWER EQUIP REPLACE FUND	\$ 65,638	\$ 174,000	\$ 145,000	\$ 383,800
508	CIP-WATER & SEWER FUND	\$ 3,326,400	\$ 7,791,575	\$ 13,745,975	\$ 6,742,800
522	STORM DRAINAGE UTILITY FUND	\$ 425,609	\$ 653,699	\$ 763,249	\$ 761,029
528	DRAINAGE IMPROVEMENTS FUND	\$ 684,324	\$ 1,099,400	\$ 1,600,400	\$ 1,100,400
552	SANITATION ENTERPRISE FUND	\$ 5,743,939	\$ 5,488,378	\$ 6,187,244	\$ 6,391,200
553	SANITATION EQUIP REPLACE FUND	\$ -	\$ 250,000	\$ 85,000	\$ 85,000
624	LIBRARY REVENUE FUND	\$ 11,674	\$ 17,824	\$ 16,200	\$ 16,200
705	FIRE STATION IMPROVEMENTS	\$ 522,918	\$ 500,000	\$ -	\$ -
710	PARK IMPROVEMENTS	\$ 1,511,076	\$ -	\$ 6,750,000	\$ -
		\$ 101,445,561	\$ 129,189,050	\$ 159,432,973	\$ 127,760,166

* Expenditures do not include interfund transfers

Five-Year Forecast - 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

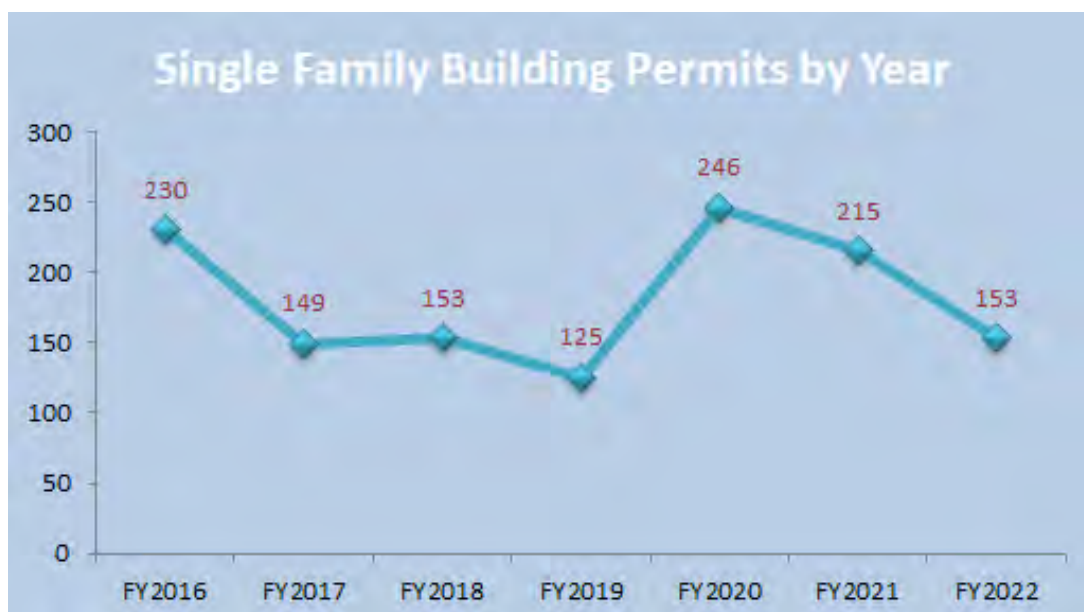
The City of DeSoto population grew from 37,646 in 2000 to 56,145 in 2020 according to the U.S Census, and continues to experience growth. The City's past growth rate can be the best indicator of future growth rate. The following table shows DeSoto's population, percent change and compound annual growth rate by decade. The city experienced a large population growth from 1980 to 1990 and has grown at consistent rate since 1990.

Year	Population	Change	% Change	Compound Annual Growth Rate	
1980	15,538	-	-		
1990	30,544	15,006	96.58%	6.99%	3.26%
2000	37,646	7,102	23.25%	2.11%	
2010	49,047	11,401	30.28%	2.68%	
2020	56,145	7,098	14.47%	1.36%	

Source: US Census

The city is currently about 75 percent built out, leaving approximately 25 percent of land area of the community yet 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 technology, housing density decisions, the local and national economies, and the real estate market.

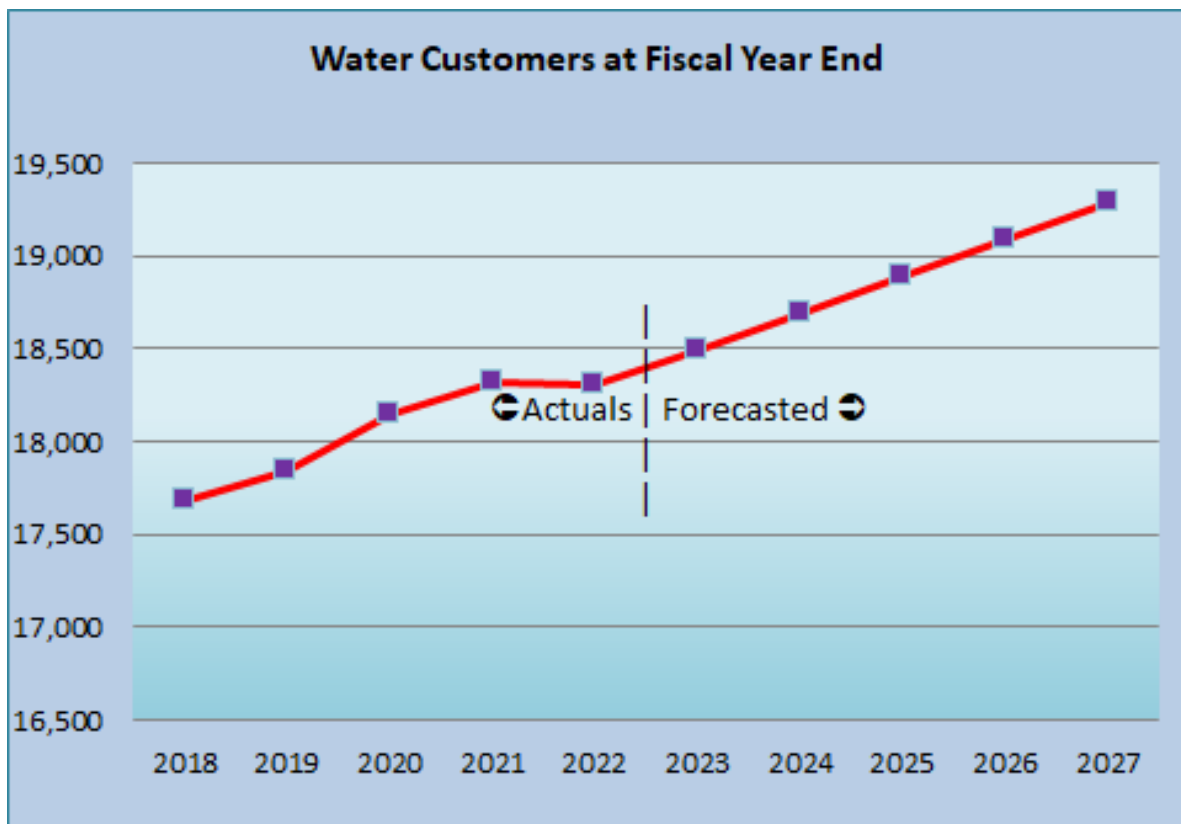
1.2 Housing and Real Estate



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.

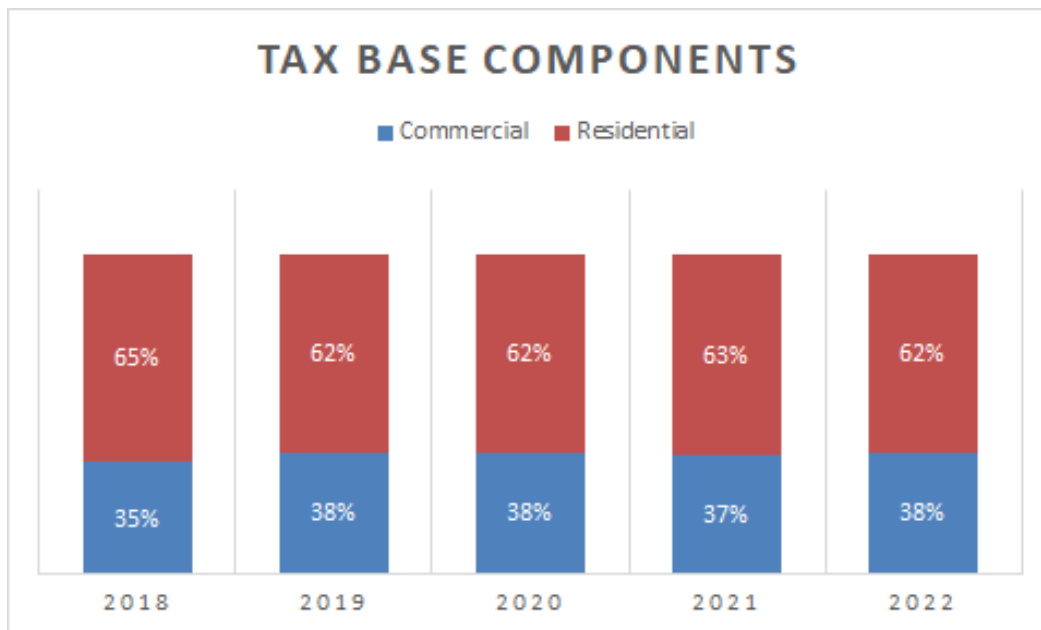
Over the past seven years, the number of single family housing starts has fluctuated within a fairly narrow band (from just under 150 to about 250). Overall new construction has been steady, neither spiking nor crashing.

Another indicator of expected revenue is the growth in number of water customers, which tends to trend with housing units and population growth.



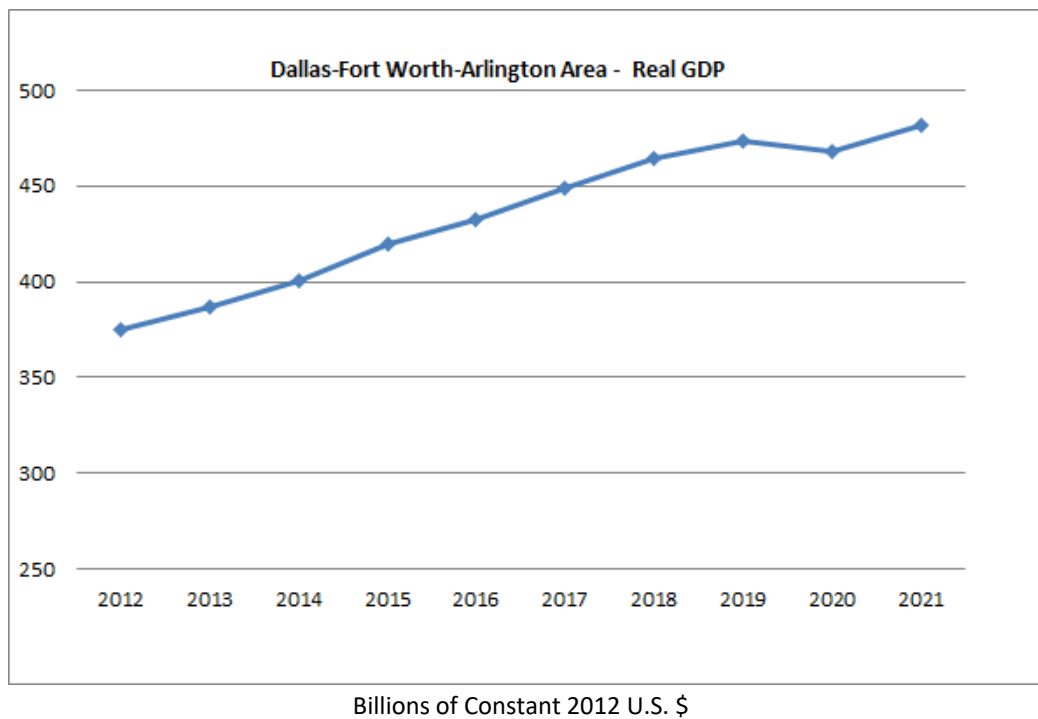
1.3 Tax Base Component:

Growth in Ad Valorem tax is derived from commercial and residential property. The City of DeSoto has experienced a gradual evolution in its mix of tax base components in recent history. After hitting a high of 40% in 2014, the percentage of taxable property value pertaining to commercial property has dropped slightly, remaining in the mid to high thirties. Property values overall have continued to grow steadily over the last decade, mirroring the strong performance of the Metroplex.



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. The data exhibits a healthy economic trend starting in 2012, although the effects of COVID are evident in the 2020 figures.



2. RevenueAnalysis:

Revenue forecasts are based on analysis of historical trends, current circumstances and assumptions based on available expert analysis of economic trends. The forecast takes into consideration the changes in revenue patterns over the past ten years. Because the historical data covers both periods of slower growth as well as more aggressive expansion, the forecasted growth rate for revenue is relatively conservative. A number of economic indicators, including the Consumer Price Index (CPI) and Gross Domestic Product (GDP), were considered in order to assess overall economic trends.

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 2021.

The following assumptions were used to build the forecast model:

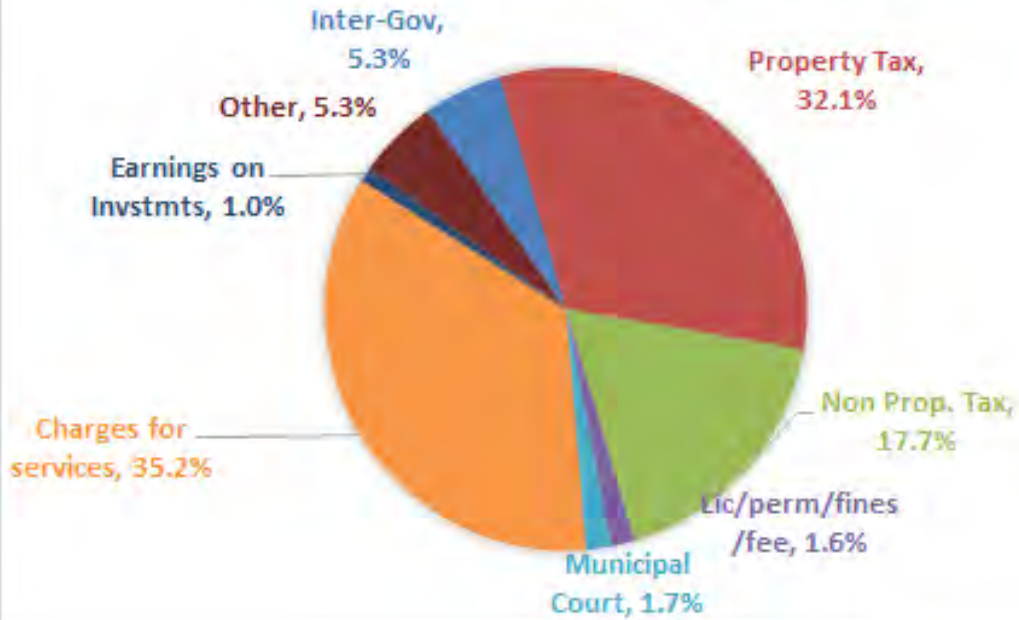
- 1- Population growth at a steady rate of 1.5%
- 2- Tax rate has reduced to .691554 and will remain the same for five years.
- 3- Taxable property value will appreciate at a 1.84 percent rate annually.
- 4- Non-Property taxes are expected to grow annually at 4.72 percent on average.
- 5- Water rates will be maintained at the same level.
- 6- The City of DeSoto is planning to issue \$40,500,000 in bonds in the next five years to finance capital improvement projects.

2.2 Revenue Trend Analysis:

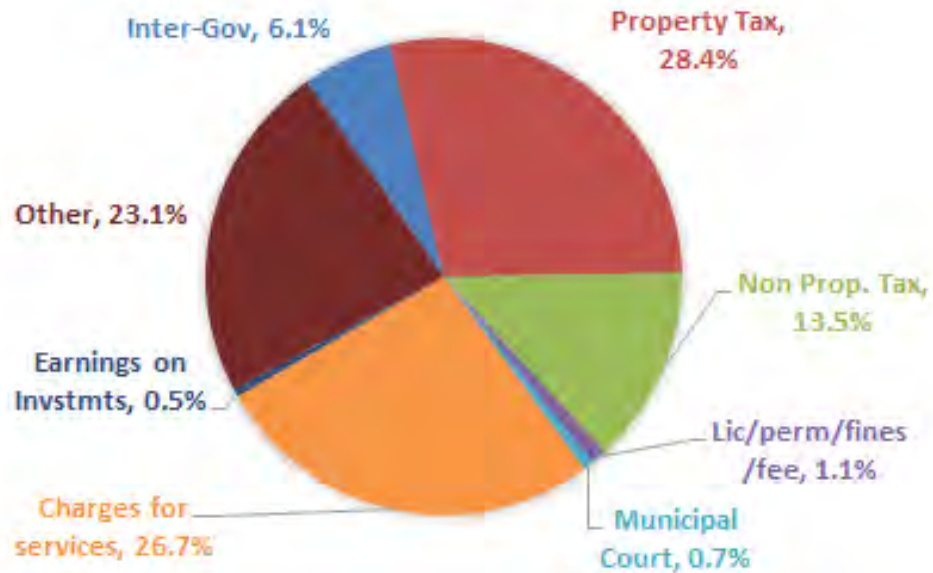
The following table and charts show a comparison of actual revenues from FY2017 and FY2021. The percentage of revenue derived from taxes (sales and property) increased slightly, from about 39% of total revenues to about 44%. Changes in other categories are also slight. Total revenues increased 24.5% over the past five years.

Revenue Type	2018	2018	2022	2022	Change
Inter-Gov	\$ 4,606,257	5.3%	\$ 8,345,833	6.1%	81.2%
Property Tax	\$ 27,806,375	32.1%	\$ 38,951,694	28.4%	40.1%
Non Prop. Tax	\$ 15,316,644	17.7%	\$ 18,463,443	13.5%	20.5%
Lic/perm/fines/fee	\$ 1,395,670	1.6%	\$ 1,443,363	1.1%	3.4%
Municipal Court	\$ 1,450,463	1.7%	\$ 945,907	0.7%	-34.8%
Charges for services	\$ 30,543,121	35.2%	\$ 36,652,619	26.7%	20.0%
Earnings on Invstmts	\$ 855,859	1.0%	\$ 702,553	0.5%	-17.9%
Other	\$ 4,634,816	5.3%	\$ 31,752,279	23.1%	585.1%
TOTAL	\$ 86,648,843	100.0%	\$ 137,261,841	100.0%	58.4%

REVENUE BY MAJOR TYPE - 2018



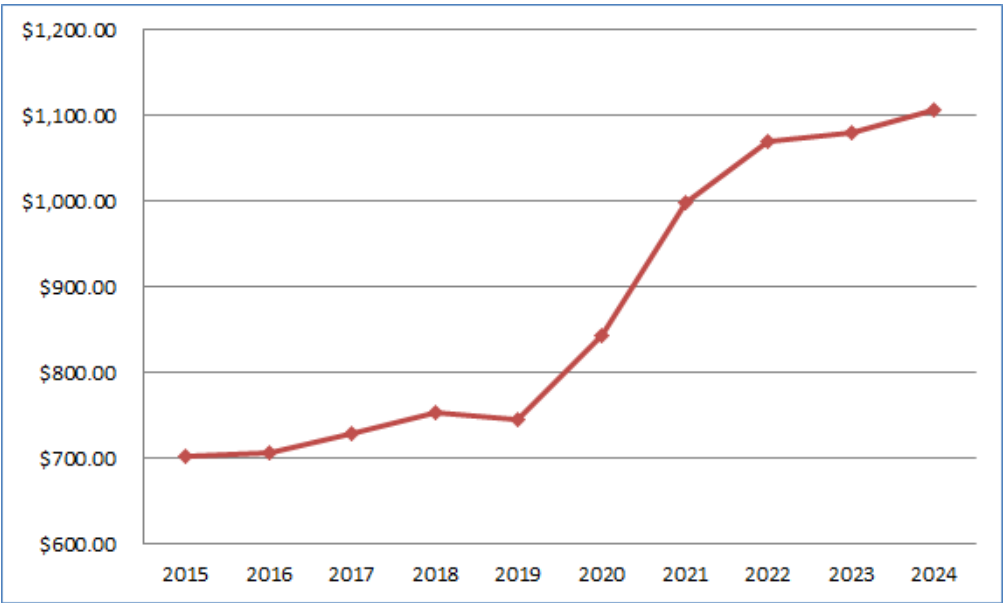
REVENUE BY MAJOR TYPE - 2022



2.3 Revenue Per Capita:

Actual Revenue Per Capita has been increasing over the last seven years, a trend driven in large part by a strong real estate market. The compounded average growth in General Fund revenue per capita over that period been slightly over 7%.

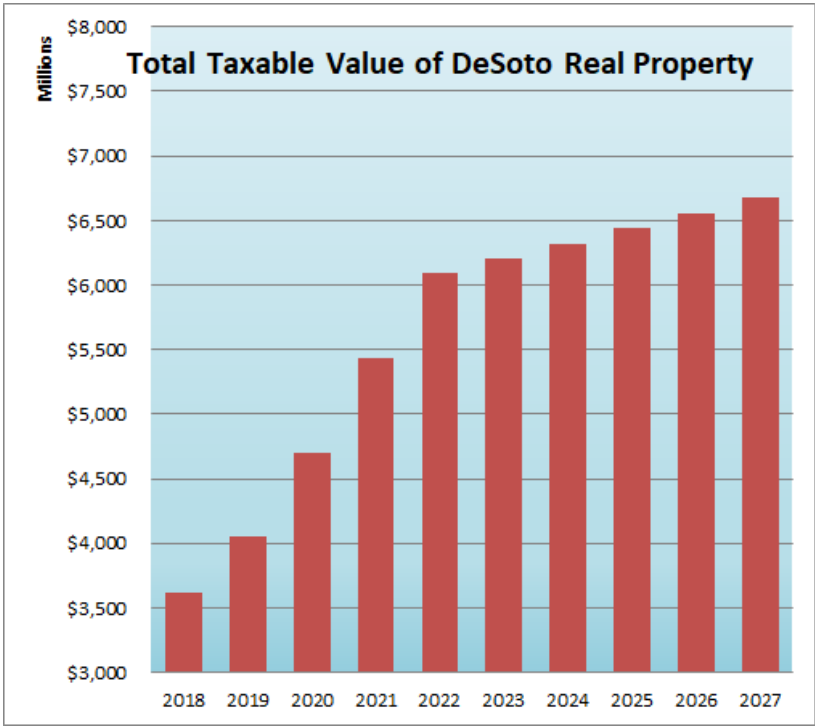
Revenue Per Capita



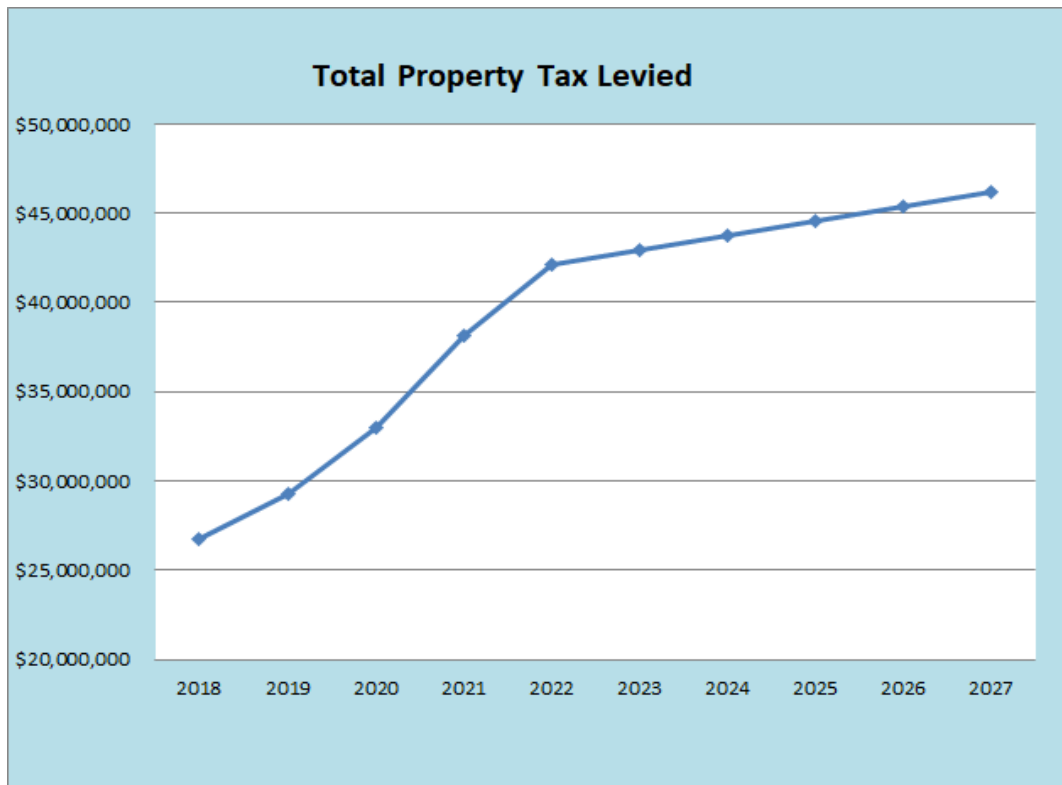
3. Revenue Elements:

3.1 Property Tax Revenue:

The value of property in the City of DeSoto has appreciated substantially in the past 10 years, more than doubling from \$2,779,938,575 in 2013 to \$6,095,330,921 in 2022. Significantly, it increased by over 10% in each of the last four years. However, with interest rates currently spiking, future increases are likely to be much more modest.

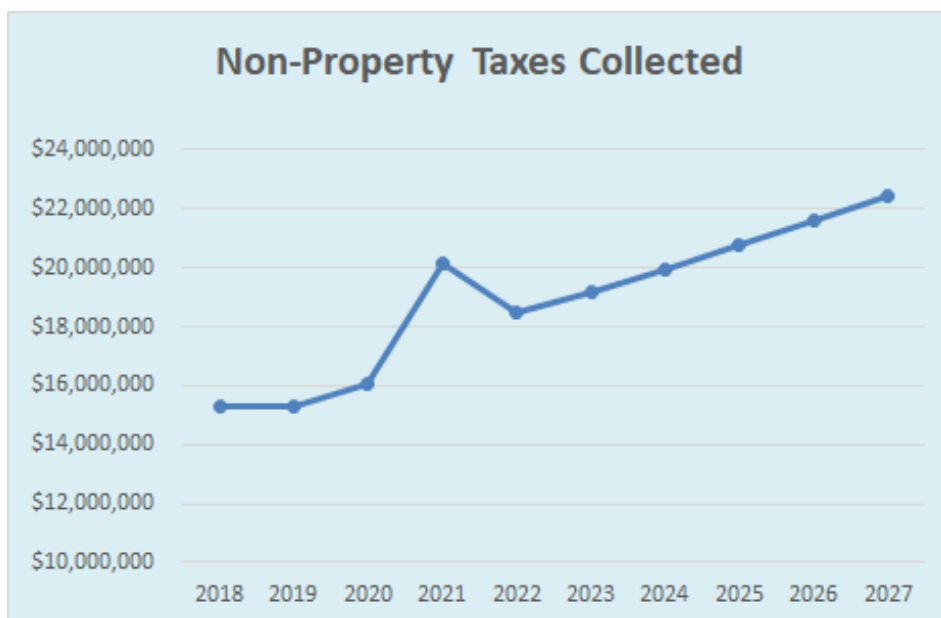


The following graph shows the historical growth in property value in the past 5-years and projected growth in value in the future. Conservatively estimated, growth in the next five years is estimated at 1.84% annually.



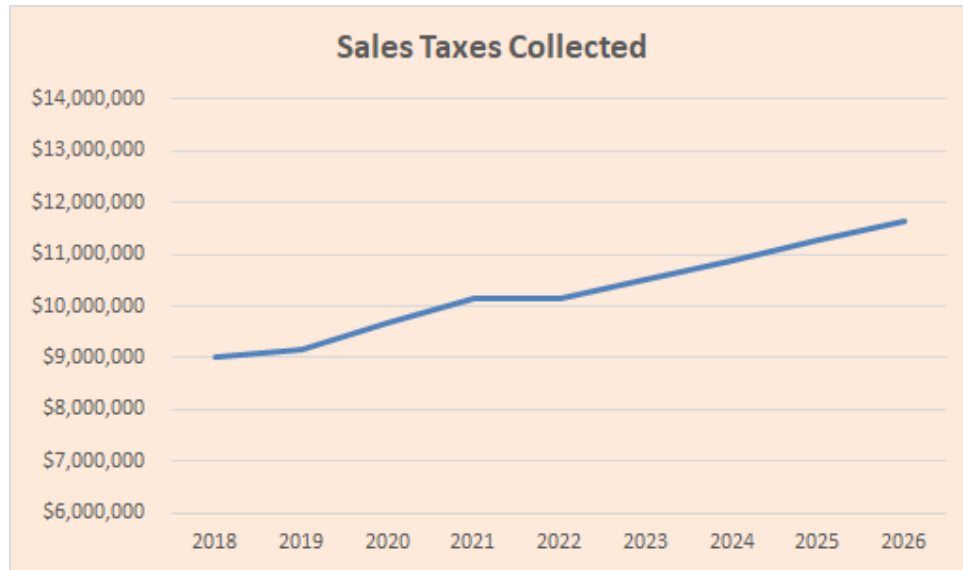
3.2 Non-Property Tax Revenues:

Non property tax revenues include sales tax, utility franchise tax and hotel tax. Revenue from Non-Property tax sources have grown from \$14.5M in FY2017 to \$20.3M in FY2022. 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% annually for the next five years.



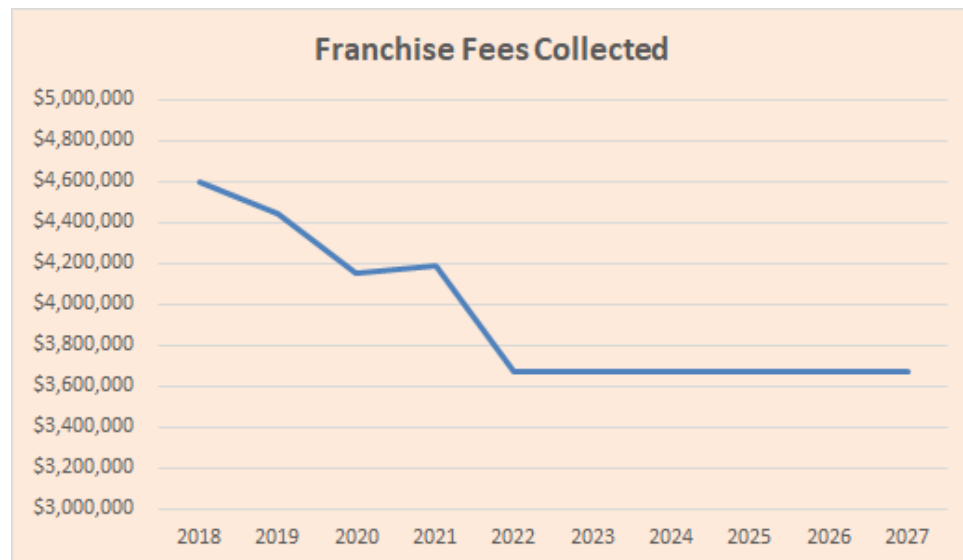
3.2.1 Sales Tax

Sales Tax revenue for DeSoto grew steadily over the past 5 years, slowing somewhat with the arrival of the COVID pandemic. Normal growth resumed over the last fiscal year, except that changes in allocation methodology among locations by a large local retailer led to a drop in base sales that will impact the next year as well. In addition, uncertainty over inflation and the robustness of the post-COVID recovery still lingers. For planning purposes, we are assuming annual growth of 3.5% going forward.



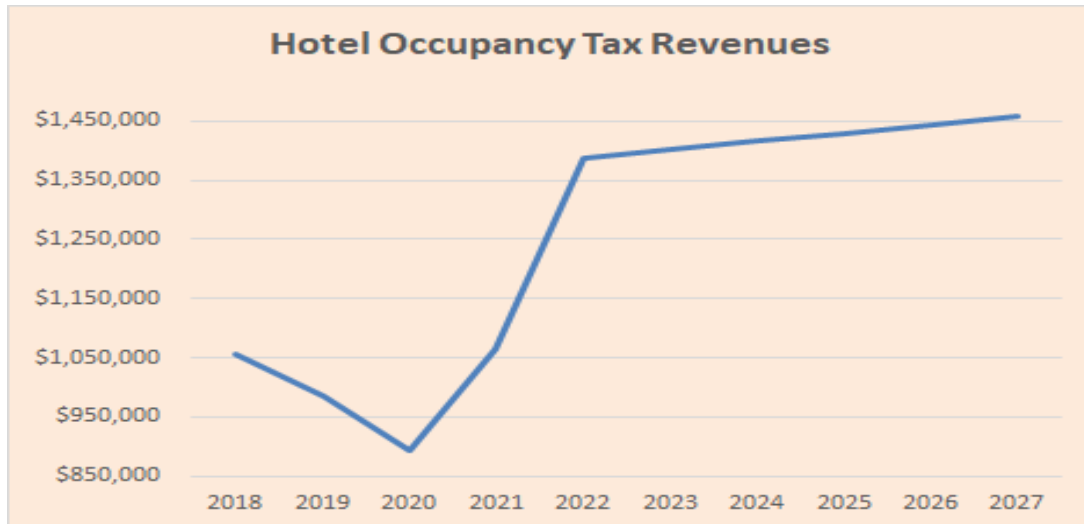
3.2.2 Utility Franchise Tax:

Utility franchise tax revenue has been trending slightly down since hitting a high of \$4.6M in FY2018, dropping to \$3.6M in FY2022. Future revenues in this category are expected to be flat.



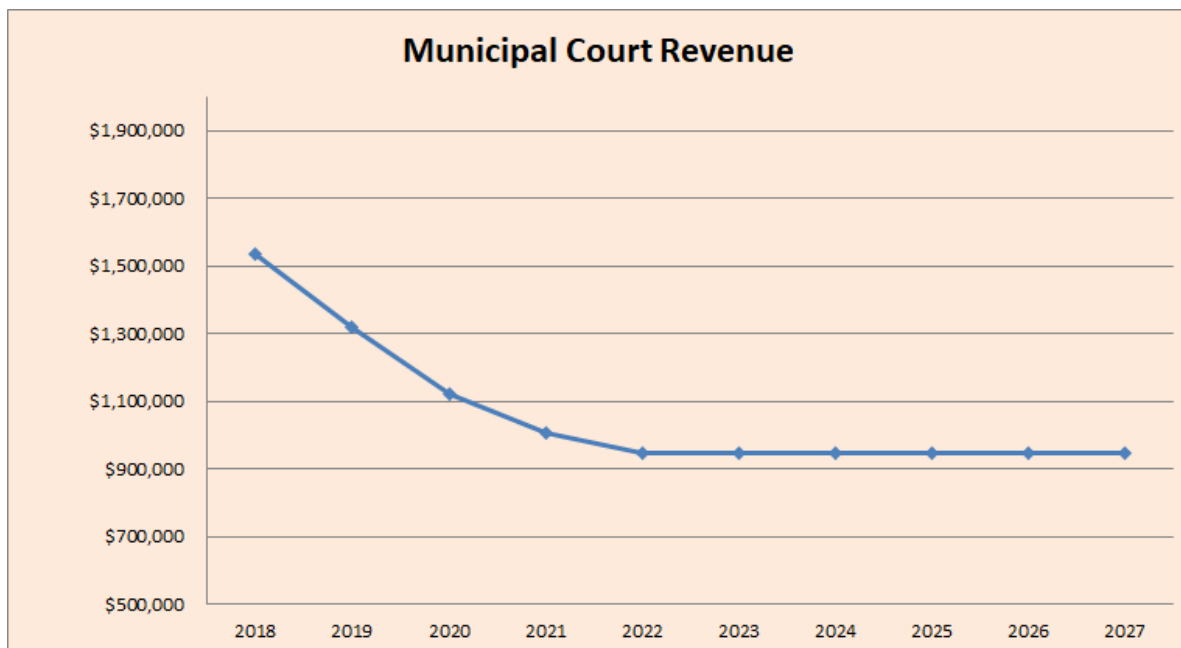
3.2.3 Hotel Tax Revenue:

The current ordinance sets hotel tax fees at 7 percent of taxable hotel revenue. Over the past five years, revenues in this category have bounced around in the \$900K-\$1M range. They took a pandemic-related hit in FY 2020, but rebounded in FY 2021 and increased further in FY 2022. Sources of uncertainty include COVID resurgence (with its concomitant travel restrictions) and the effects of a post-COVID recession or inflation, with impacts on discretionary spending (such as vacations) or business travel. Conservative planning dictates small future budget increases, around 1% annually, although a boost could come if an additional hotel is constructed down the road.



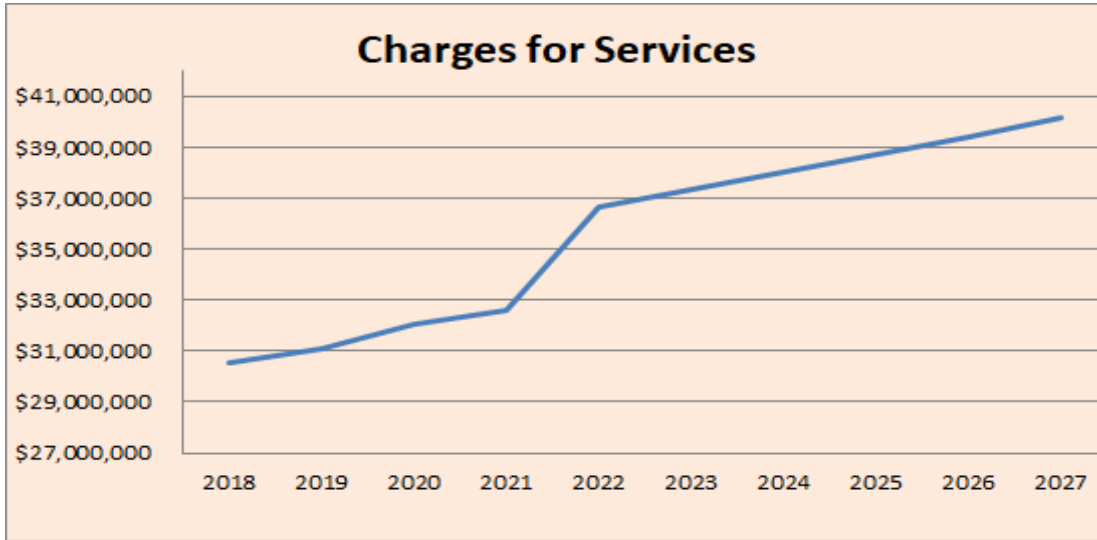
3.3 Municipal Court Revenue:

The DeSoto Municipal Court is a leader in adapting new technologies and unique approaches to citizen services. For example, video conferencing is now an option for defendants to attend court online instead of travelling to the court. Revenues from fines and court costs have been trending downward in recent years due to less aggressive enforcement policies combined with the effects of COVID. Revenues are expected to remain flat for the foreseeable future.



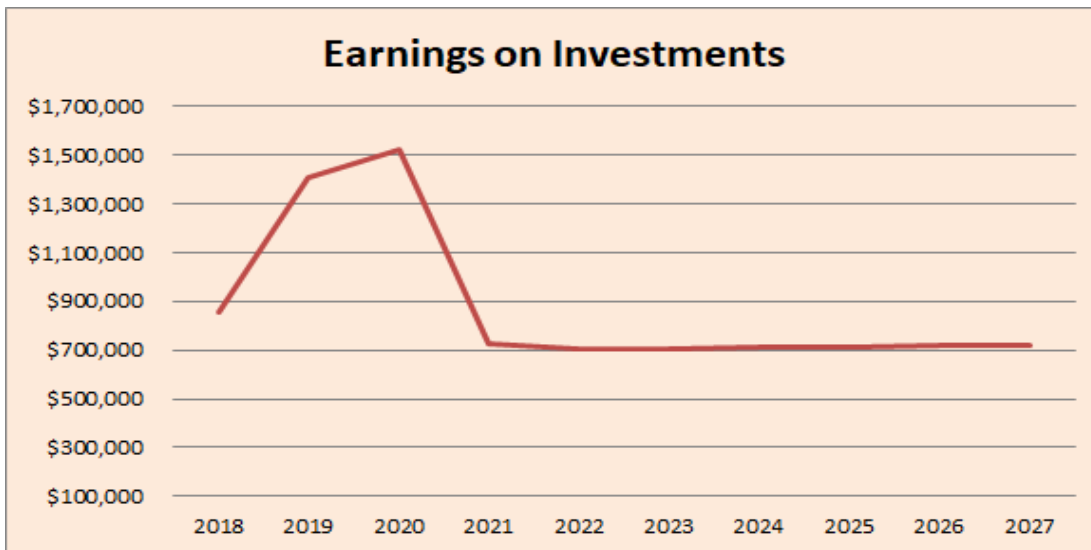
3.4 Charges for Services:

Revenue in this category is derived mainly from water, sewer, sanitation, drainage services, and ambulance service charges. Rates in these areas are typically tied to costs of service purchased on behalf of the citizenry. Examples include purchased water and sanitation contract costs. Estimated Growth Rate (EGR) for charges revenue is 1.8%.



3.5 Earning on Investments:

Earning on investments depends on interest rates dictated by the larger economy and is largely not under the control of the City. Recently available rates have been climbing gradually due to Fed rate hikes and will likely continue to increase until inflationary pressures ease. However, they will probably remain moderate for the sorts of investments the City is required by law to select. 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. Projected revenue from investment earnings will be set at 0.50% growth for the next 5-years.



3.6 Other Revenue Sources:

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

- General Fund:
 - The general fund receives annual reimbursement for administrative costs from enterprise funds of \$1,992,971.
 - Other revenue sources that vary by year include revenues from lease/rent, auction proceeds, training revenue and intergovernmental revenue
- 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.

A table laying out projected debt issuance and related projects is contained in the CAPITAL IMPROVEMENT PROGRAM section of this budget document.

3.7 Intergovernmental Revenue:

Historically, intergovernmental revenue (principally grants) represent a very small (1.5%-2.5%) part of total General Fund revenues. This shows that the city doesn't rely on resources from other government agencies. This percentage has been higher than normal the past couple of years due to COVID recovery programs (CARES and ARPA) promulgated by the federal government. This is likely to be the case for at least the next two years, with elevated levels of intergovernmental revenue continuing until the end of the ARPA program.

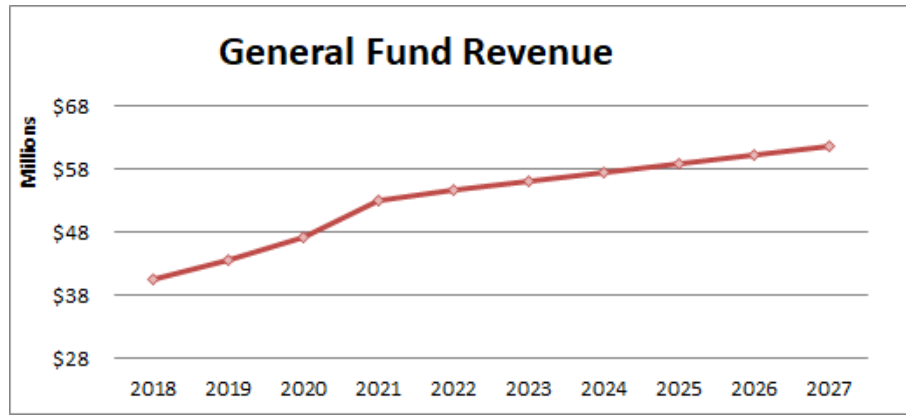
4. Summary of Revenue Forecast

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

- Historical Growth Rate – The cumulative annual rate of growth for the past five years, FY2018 through FY2022.
- Projected Growth Rate – The cumulative annual rate of growth projected for the current five-year forecast, FY2023 through FY2027.

4.1 General Fund Revenues

The General Fund revenue consists principally of Property Tax, Sales Tax, Licensing, Permit Fees and Charges for Services and Intergovernmental Transfers. Revenues increased by \$14M over the FY2018-FY2022 period. Over the next 5-years, General Fund revenues are expected to grow at an aggregate average rate of 2.35% annually, supported by the increase in assessed property values and projected increases in sales tax revenue.



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.

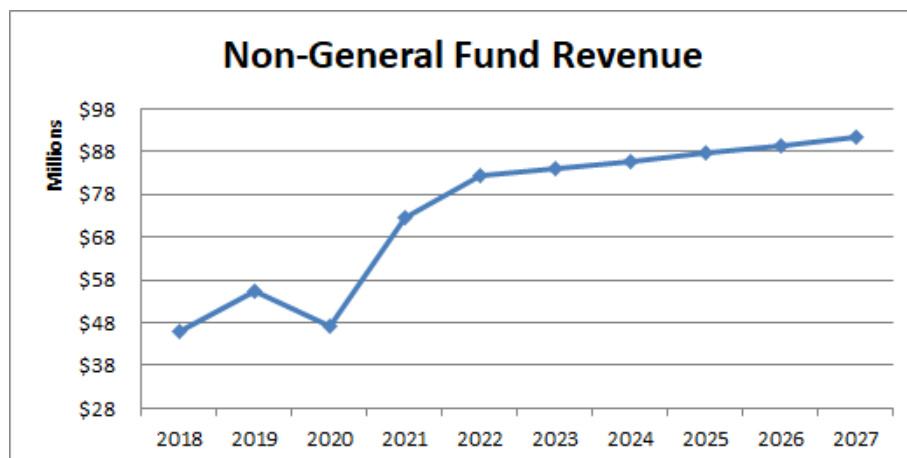
Revenue Source	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	EGF
Inter-Governmental	\$ 398,970	\$ 391,609	\$ 1,167,114	\$ 677,033	\$ 775,919	\$ 783,678	\$ 791,515	\$ 799,430	\$ 807,424	\$ 815,499	1.00%
Property Tax	\$20,203,096	\$23,214,416	\$25,322,799	\$ 29,036,682	\$ 32,014,036	\$ 32,603,095	\$ 33,202,992	\$ 33,813,927	\$ 34,436,103	\$ 35,069,727	1.84%
Non Prop. Tax	\$12,485,763	\$12,500,148	\$13,338,726	\$ 16,994,078	\$ 15,058,922	\$ 15,510,690	\$ 15,976,010	\$ 16,455,291	\$ 16,948,949	\$ 17,457,418	3.00%
Permits and Fees	\$ 1,395,670	\$ 1,090,270	\$ 1,496,317	\$ 1,443,363	\$ 1,350,330	\$ 1,394,621	\$ 1,440,364	\$ 1,487,608	\$ 1,536,402	\$ 1,586,796	3.28%
Municipal Court	\$ 1,450,463	\$ 1,242,345	\$ 1,050,472	\$ 943,632	\$ 876,100	\$ 876,100	\$ 876,100	\$ 876,100	\$ 876,100	\$ 876,100	0.00%
Charges for services	\$ 2,015,685	\$ 2,291,232	\$ 2,001,920	\$ 1,473,093	\$ 2,353,058	\$ 2,447,181	\$ 2,545,068	\$ 2,646,871	\$ 2,752,745	\$ 2,862,855	4.00%
Earnings on Investments	\$ 224,863	\$ 385,505	\$ 461,744	\$ 172,708	\$ 108,618	\$ 109,161	\$ 109,707	\$ 110,256	\$ 110,807	\$ 111,361	0.50%
Contributions/donations	\$ 15,103	\$ 4,474	\$ 2,817	\$ 1,114	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
Other	\$ 2,431,724	\$ 2,441,365	\$ 2,417,454	\$ 2,489,734	\$ 2,314,172	\$ 2,406,738	\$ 2,503,008	\$ 2,603,128	\$ 2,707,253	\$ 2,815,543	4.00%
Total	\$40,621,335	\$43,561,363	\$47,259,362	\$ 53,231,438	\$ 54,876,155	\$ 56,156,263	\$ 57,469,763	\$ 58,817,610	\$ 60,200,784	\$ 61,620,299	2.35%

4.2 Non-General Fund Revenues

The major revenue generated from non-General Fund sources include the Enterprise Funds. 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.

Historical and forecasted Non-General Fund revenues listed are listed below.

Revenue Source	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	EGF
Inter-Governmental	\$ 4,207,287	\$ 4,358,508	\$ 4,810,190	\$ 6,804,640	\$ 7,569,914	\$ 7,645,613	\$ 7,722,069	\$ 7,799,290	\$ 7,877,283	\$ 7,956,056	1.00%
Property Tax	\$ 7,603,279	\$ 7,313,039	\$ 7,193,503	\$ 8,314,470	\$ 6,937,658	\$ 7,065,311	\$ 7,195,312	\$ 7,327,706	\$ 7,462,536	\$ 7,599,847	1.84%
Non Prop. Tax	\$ 2,830,881	\$ 2,812,075	\$ 2,752,473	\$ 3,142,033	\$ 3,404,521	\$ 3,506,657	\$ 3,611,857	\$ 3,720,212	\$ 3,831,819	\$ 3,946,773	3.00%
Municipal Court	\$ 86,512	\$ 78,448	\$ 69,811	\$ 65,246	\$ 69,807	\$ 69,807	\$ 69,807	\$ 69,807	\$ 69,807	\$ 69,807	0.00%
Charges for services	\$28,527,436	\$28,827,372	\$30,036,271	\$31,157,241	\$34,299,560	\$35,671,543	\$37,098,404	\$38,582,341	\$40,125,634	\$41,730,659	4.00%
Earnings on Investments	\$ 630,997	\$ 1,022,708	\$ 1,061,166	\$ 554,167	\$ 593,935	\$ 596,905	\$ 599,889	\$ 602,889	\$ 605,903	\$ 608,932	0.50%
Contributions/donations	\$ 67,703	\$ 138,917	\$ 136,476	\$ 3,036	\$ 14,540	\$ 14,540	\$ 14,540	\$ 14,540	\$ 14,540	\$ 14,540	0.00%
Other	\$ 2,203,092	\$11,008,521	\$ 1,351,179	\$22,764,616	\$29,438,107	\$29,438,107	\$29,438,107	\$29,438,107	\$29,438,107	\$29,438,107	0.00%
Total	\$46,157,188	\$55,559,589	\$47,411,070	\$ 72,805,448	\$ 82,427,675	\$ 84,111,383	\$ 85,856,262	\$ 87,664,653	\$ 89,538,991	\$ 91,481,802	2.14%



GENERAL



FUND

CITY OF DESOTO

GENERAL FUND

101 - 102

SUMMARY

LINE ITEMS	Actuals FY	Budget FY	Projected FY	Adopted	Planning FY
	2021	2022	2022	2023	2024
REVENUES					
PROPERTY TAXES	\$29,036,682	\$32,061,434	\$32,061,434	\$34,187,733	\$35,515,700
FRANCHISE FEES	\$3,788,874	\$3,812,290	\$3,812,290	\$3,687,290	\$3,887,290
SALES TAXES	\$13,205,204	\$11,960,000	\$11,960,000	\$10,710,000	\$10,700,000
LICENSES & PERMITS	\$1,443,363	\$1,170,500	\$1,170,500	\$1,277,500	\$1,177,500
ADMINISTRATIVE FEE REIMBURSEMENTS	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971
FINES & FORFEITURES	\$943,632	\$1,078,000	\$1,078,000	\$961,000	\$1,191,000
INTERGOVERNMENTAL	\$677,033	\$585,168	\$778,223	\$521,550	\$521,550
INTEREST REVENUES	\$172,708	\$75,300	\$75,300	\$75,600	\$75,300
CHARGES FOR SERVICES	\$1,362,463	\$1,824,000	\$1,824,000	\$1,724,000	\$1,729,000
RECREATION FEES	\$110,630	\$455,630	\$455,630	\$496,554	\$522,434
MISCELLANEOUS	\$497,877	\$394,400	\$394,400	\$459,200	\$394,200
INTERFUND TRANSFERS	\$37,500	\$36,300	\$36,300	\$36,300	\$36,300
TOTALS	\$53,268,938	\$55,445,993	\$55,639,048	\$56,129,698	\$57,743,245
TOTAL AVAILABLE RESOURCES	\$ 75,534,147	\$ 82,341,329	\$ 82,534,384	\$ 78,803,407	\$79,976,553
APPROPRIATIONS					
PERSONNEL	\$28,594,922	\$31,251,408	\$31,922,943	\$36,291,001	\$37,701,330
SUPPLIES	\$922,935	\$1,352,736	\$1,286,082	\$1,504,469	\$1,399,237
SERVICES & PROFESSIONAL FEES	\$11,939,659	\$15,562,938	\$15,274,571	\$12,261,154	\$12,303,263
CAPITAL OUTLAY	\$3,800	\$562,871	\$505,323	\$666,730	\$477,623
TRANSFERS TO OTHER FUNDS	\$5,854,504	\$12,460,880	\$10,826,957	\$5,801,070	\$5,867,387
DEBT SERVICE	\$43,824	\$44,800	\$44,800	\$45,675	\$45,675
OPERATING EXPENDITURES	\$47,359,644	\$61,235,634	\$59,860,676	\$56,570,099	\$57,794,515
TOTAL USES OF FUND BALANCE	\$1,279,167	\$0	\$0	\$0	\$0
TOTAL APPROPRIATIONS	\$48,638,810	\$61,235,634	\$59,860,676	\$56,570,099	\$57,794,515
FUND BALANCE-ENDING	\$26,895,336.42	\$21,105,695	\$22,673,709	\$22,233,308	\$22,182,037

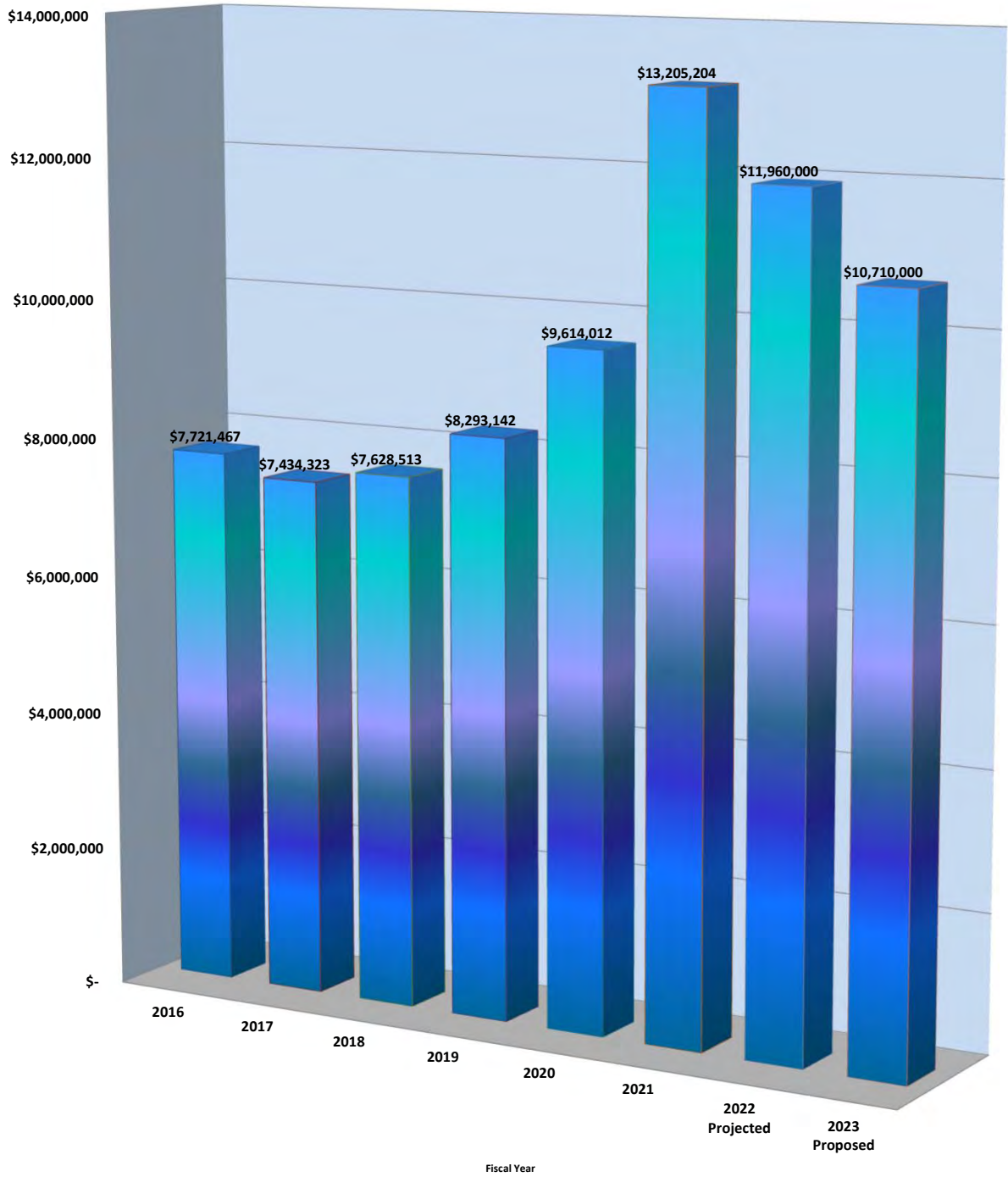


Fiscal Year

<u>Fiscal Yr</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
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
2021	0.55016	0.151394	0.701554
2022	0.57654	0.125019	0.701554
2023	0.544249	0.147305	0.691554

The General Fund FY 2023 tax rate of 54.4249 cents per \$100 valuation for Maintenance and Operations will decrease by 3.2291 cents per \$100 valuation when compared to the FY 2022 tax rate. The Debt Service Fund Proposed FY 2022 tax rate of 14.7305 cents per \$100 valuation for principal and interest payments on bonded debt will rise, but remain below FY 2021 levels.

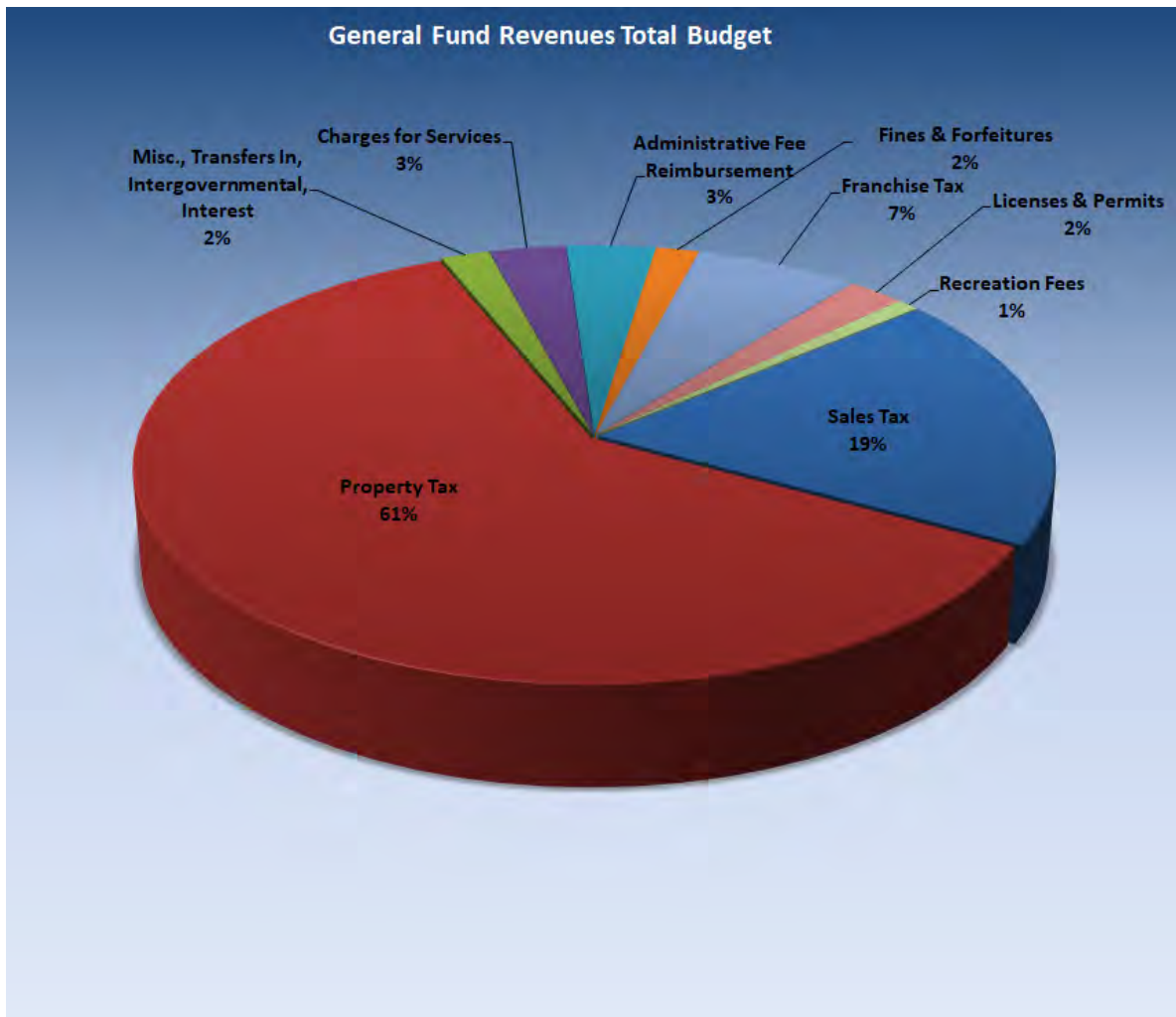
General Fund Sales Tax History



<u>Fiscal Year</u>	<u>Sales Tax</u>
2016	\$ 7,721,467
2017	\$ 7,434,323
2018	\$ 7,628,513
2019	\$ 8,293,142
2020	\$ 9,614,012
2021	\$ 13,205,204
2022 Projected	\$ 11,960,000
2023 Proposed	\$ 10,710,000

General Fund Revenues Total Budget

\$56,129,698



CITY OF DESOTO

GENERAL FUND

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REVENUES BY CATEGORY

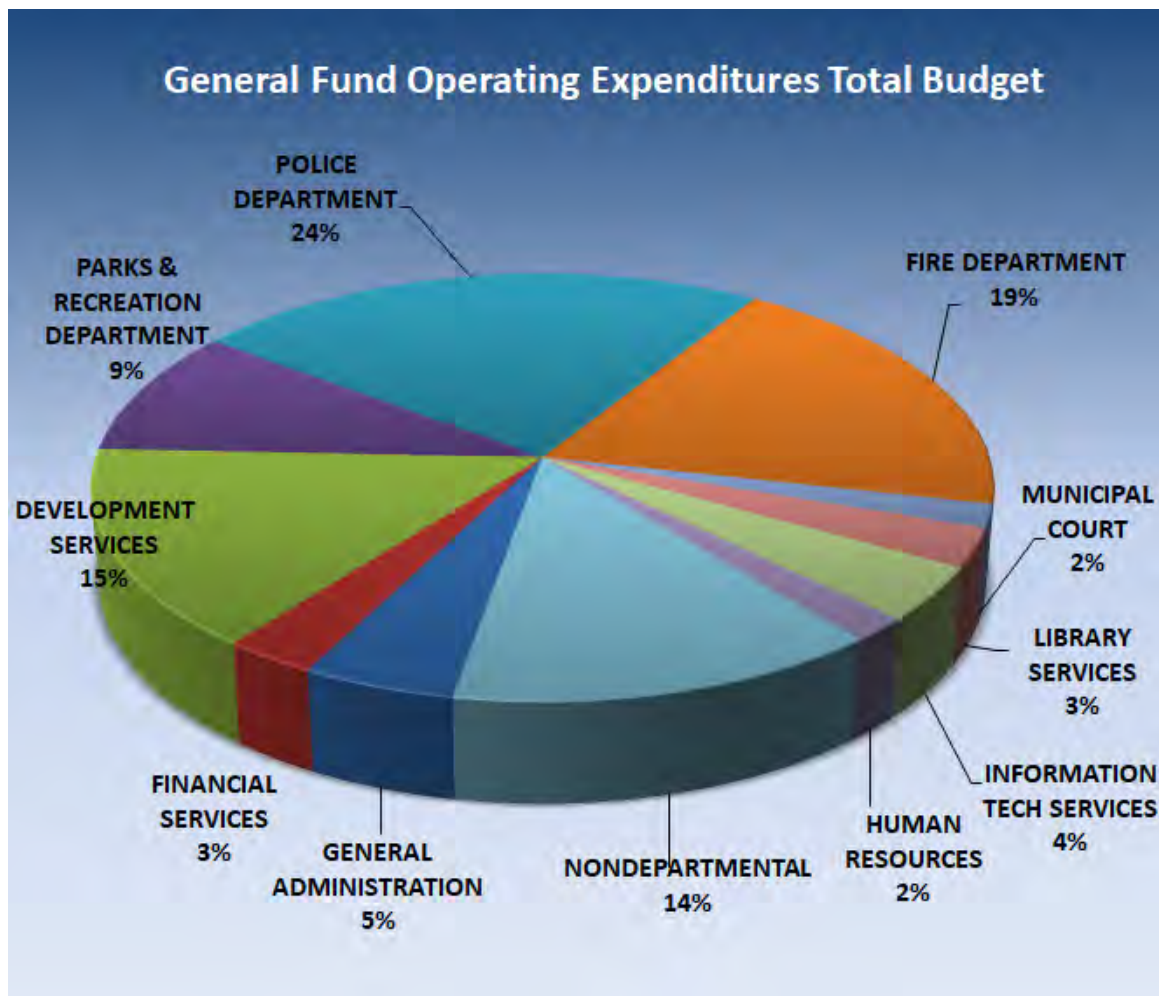
REVENUES	Actual FY 2021	Budget FY 2022	Projected FY 2022	Proposed 2023	Planning FY 2024
FRANCHISE-ELECTRIC UTILITIES	\$1,535,912	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
FRANCHISE-NATURAL GAS UTILITY	\$681,869	\$550,000	\$550,000	\$600,000	\$600,000
FRANCHISE-TELEPHONE UTILITIES	\$145,860	\$200,000	\$200,000	\$150,000	\$150,000
FRANCHISE-CABLE TELEVISION	\$462,587	\$600,000	\$600,000	\$475,000	\$675,000
FRANCHISE-W & S UTILITIES(502)	\$962,290	\$962,290	\$962,290	\$962,290	\$962,290
FRANCHISE FEES	\$3,788,874	\$3,812,290	\$3,812,290	\$3,687,290	\$3,887,290
CURRENT TAXES	\$28,052,604	\$31,132,890	\$31,132,890	\$33,199,189	\$34,527,156
PAYMENT IN LIEU OF PROP. TAXES	\$688,544	\$688,544	\$688,544	\$688,544	\$688,544
DELINQUENT TAXES	\$145,938	\$140,000	\$140,000	\$175,000	\$175,000
PENALTIES & INTEREST	\$149,596	\$100,000	\$100,000	\$125,000	\$125,000
PROPERTY TAXES	\$29,036,682	\$32,061,434	\$32,061,434	\$34,187,733	\$35,515,700
SALES TAX	\$8,758,353	\$7,900,000	\$7,900,000	\$7,100,000	\$7,100,000
MIXED DRINK TAX	\$67,674	\$60,000	\$60,000	\$60,000	\$50,000
SALES TAX FOR PROP TAX REDUCT.	\$4,379,177	\$4,000,000	\$4,000,000	\$3,550,000	\$3,550,000
SALES TAX	\$13,205,204	\$11,960,000	\$11,960,000	\$10,710,000	\$10,700,000
BUILDING PERMITS	\$830,759	\$725,000	\$725,000	\$775,000	\$725,000
RENTAL INSPECTION FEE	\$0	\$18,000	\$18,000	\$5,000	\$25,000
DEVELOPMENT PERMIT FEES	\$311,868	\$150,000	\$150,000	\$200,000	\$150,000
BEVERAGE PERMITS & FEES	\$1,280	\$5,000	\$5,000	\$5,000	\$5,000
ALARM PERMITS REVENUE	\$205,670	\$250,000	\$250,000	\$250,000	\$250,000
CREDIT ACCESS BUSINESS REG	\$100	\$250	\$250	\$250	\$250
PRIVATE AMBULANCE PERMIT	\$500	\$250	\$250	\$250	\$250
ZONING & APPLICATION FEES	\$88,084	\$20,000	\$20,000	\$40,000	\$20,000
BOARDING FACILITY PERMIT	\$2,050	\$2,000	\$2,000	\$2,000	\$2,000
LICENSES & PERMITS	\$1,443,363	\$1,170,500	\$1,170,500	\$1,277,500	\$1,177,500
ADMINISTRATIVE FEES	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971	\$1,992,971
FINES & FEES MUNICIPAL COURT	\$884,429	\$1,000,000	\$1,000,000	\$900,000	\$1,100,000
COURT TAX RETAINAGE	\$36,764	\$50,000	\$50,000	\$40,000	\$55,000
VEHICLE STORAGE & IMP FEES	\$21,060	\$25,000	\$25,000	\$20,000	\$30,000
LIBRARY FINES	\$1,171	\$3,000	\$3,000	\$1,000	\$6,000
FINES & FORFEITURES	\$943,632	\$1,078,000	\$1,078,000	\$961,000	\$1,191,000
INTERGOVERNMENTAL	\$677,033	\$585,168	\$778,223	\$521,550	\$521,550
INTEREST REVENUE	\$172,708	\$75,300	\$75,300	\$75,600	\$75,300
FIRE & AMBULANCE RUNS	\$5,250	\$20,000	\$20,000	\$20,000	\$20,000
AMBULANCE SERVICE CHARGE	\$1,032,262	\$1,500,000	\$1,500,000	\$1,400,000	\$1,400,000
FIRE PREVENTION INSPECTIONS	\$13,333	\$15,000	\$15,000	\$15,000	\$15,000
LIBRARY INTERNET PRINTING	\$9,333	\$10,000	\$10,000	\$10,000	\$15,000
MOWING REVENUE	\$211,854	\$195,000	\$195,000	\$195,000	\$195,000
HEALTH INSPECTIONS	\$58,432	\$52,000	\$52,000	\$52,000	\$52,000
DEDC ACCOUNTING SERVICES	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
CHARGES FOR SERVICES	\$1,362,463	\$1,824,000	\$1,824,000	\$1,724,000	\$1,729,000

REVENUES BY CATEGORY

REVENUES	Actual FY 2021	Budget FY 2022	Projected FY 2022	Proposed 2023	Planning FY 2024
PAVILION RENTAL	\$17,400	\$14,000	\$14,000	\$14,000	\$14,000
LINEN SERVICE FEES	\$1,575	\$9,000	\$9,000	\$9,000	\$9,000
SPECIAL EVENTS REVENUE	\$237	\$630	\$630	\$0	\$630
LIFEGUARD TRAINING	\$0	\$6,000	\$6,000	\$0	\$6,000
POOL RENTALS	\$3,320	\$10,000	\$10,000	\$10,000	\$16,000
SWIM LESSONS	\$12,130	\$47,000	\$47,000	\$35,000	\$48,250
CONCESSION REVENUE	\$1,202	\$15,000	\$15,000	\$26,072	\$26,072
SWIM POOL DAILY ADMISSION	\$25,429	\$150,000	\$150,000	\$198,482	\$198,482
CIVIC CENTER REVENUES	\$40,487	\$190,000	\$190,000	\$190,000	\$190,000
RECREATION PASSES	\$8,851	\$14,000	\$14,000	\$14,000	\$14,000
RECREATION FEES	\$110,630	\$455,630	\$455,630	\$496,554	\$522,434
DONATIONS/SPONSORSHIPS	\$1,114	\$2,000	\$2,000	\$2,000	\$2,000
MISC REVENUE-INSURANCE REIMBUR	\$75,985	\$85,000	\$85,000	\$150,000	\$85,000
MISCELLANEOUS REVENUE	\$222,361	\$100,000	\$100,000	\$100,000	\$100,000
FINANCE ADMIN FEE-111 SWRCC	\$0	\$27,000	\$27,000	\$27,000	\$27,000
FILING FEE FOR CANDIDATES	\$1,200	\$200	\$200	\$200	\$200
OPEN RECORDS REVENUE	\$0	\$200	\$200	\$0	\$0
REVENUE FROM LEASE/RENT	\$124,046	\$130,000	\$130,000	\$130,000	\$130,000
AUCTION PROCEEDS	\$73,171	\$50,000	\$50,000	\$50,000	\$50,000
MISCELLANEOUS	\$497,877	\$394,400	\$394,400	\$459,200	\$394,200
INTERFUND TRANSFERS	\$37,500	\$36,300	\$36,300	\$36,300	\$36,300
TOTAL REVENUES	\$53,268,938	\$55,445,993	\$55,639,048	\$56,129,698	\$57,743,245

General Fund Operating Expenditures Total Budget

\$56,570,099



CITY OF DESOTO

**GENERAL FUND
101 - 102**

EXPENDITURE DETAILS

EXPENDITURES BY DEPARTMENT	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
GENERAL ADMINISTRATION					
CITY COUNCIL/CITY SECRETARY	\$370,809	\$540,278	\$537,573	\$397,056	\$380,896
RECORDS MGMNT/CITY SECRETARY	\$109,169	\$85,441	\$88,146	\$329,310	\$326,039
CITY MANAGER'S OFFICE	\$1,013,699	\$1,107,581	\$1,107,581	\$1,197,257	\$1,211,704
COMMUNICATION-MARKETING	\$293,781	\$649,249	\$649,249	\$502,391	\$493,998
ENVIRONMENTAL HEALTH	\$106,308	\$136,493	\$136,493	\$145,621	\$152,152
ACTION CENTER	\$97,148	\$148,521	\$148,521	\$150,019	\$157,329
PURCHASING	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,990,914	\$2,667,563	\$2,667,563	\$2,721,654	\$2,722,118
FINANCIAL SERVICES					
FINANCE ADMIN./ACCOUNTING	\$936,249	\$1,213,586	\$1,213,586	\$1,365,325	\$1,428,982
PURCHASING	\$227,629	\$345,092	\$345,092	\$367,122	\$381,962
TOTAL	\$1,163,878	\$1,558,678	\$1,558,678	\$1,732,447	\$1,810,944
DEVELOPMENT SERVICES					
ADMIN OPERATIONS/ENGINEERING	\$988,390	\$1,399,626	\$1,248,126	\$1,323,587	\$1,250,993
BUILDING INSPECTIONS	\$428,622	\$563,057	\$563,057	\$557,449	\$578,456
PLANNING & ZONING	\$182,523	\$495,546	\$495,546	\$508,308	\$353,375
STREET MAINTENANCE	\$2,732,733	\$4,089,113	\$3,266,496	\$3,395,371	\$3,535,213
EQUIPMENT SERVICES	\$704,874	\$1,041,704	\$851,704	\$943,968	\$900,782
FACILITY MANAGEMENT SERVICES	\$2,702,787	\$3,786,046	\$3,686,046	\$1,852,155	\$1,865,727
TOTAL	\$7,739,928	\$11,375,092	\$10,110,975	\$8,580,838	\$8,484,546
PARKS & RECREATION DEPARTMENT					
PARK & LANDSCAPE MAINTENANCE	\$2,029,482	\$2,888,796	\$2,395,408	\$2,802,655	\$2,782,677
SENIOR CENTER	\$259,536	\$312,780	\$312,987	\$373,830	\$396,079
RECREATION & CIVIC CENTER	\$777,927	\$1,489,587	\$1,595,017	\$1,665,119	\$1,704,486
YOUTH PROGRAMS	\$57,656	\$75,000	\$91,790	\$87,500	\$96,990
AQUATICS	\$106,489	\$389,453	\$389,453	\$438,003	\$453,137
TOTAL	\$3,231,090	\$5,155,616	\$4,784,655	\$5,367,107	\$5,433,369
POLICE DEPARTMENT					
POLICE OPERATIONS	\$9,932,236	\$10,155,201	\$10,139,001	\$10,918,972	\$12,223,341
ANIMAL CONTROL	\$481,343	\$514,757	\$514,757	\$544,091	\$548,197
CODE ENFORCEMENT	\$487,568	\$641,881	\$641,881	\$946,832	\$983,409
SCHOOL RESOURCE OFFICERS	\$287,004	\$503,111	\$503,111	\$504,993	\$584,388
CARE TEAM	\$352,558	\$498,351	\$671,406	\$495,076	\$543,430
TOTAL	\$11,540,708	\$12,313,301	\$12,470,156	\$13,409,964	\$14,882,765
FIRE DEPARTMENT					
FIRE/EMS OPERATIONS	\$9,673,682	\$10,121,916	\$10,132,210	\$10,973,503	\$12,299,001
FIRE PREVENTION	\$6,229	\$10,294	\$0	\$10,294	\$10,294
TOTAL	\$9,679,911	\$10,132,210	\$10,132,210	\$10,983,797	\$12,309,295
MUNICIPAL COURT	\$627,808	\$825,957	\$825,957	\$982,101	\$968,784
LIBRARY SERVICES	\$1,391,564	\$1,508,280	\$1,510,765	\$1,645,066	\$1,726,918
INFORMATION TECHNOLOGY					
INFORMATION TECH SERVICES	\$1,475,548	\$2,115,126	\$2,115,126	\$2,118,199	\$2,178,487
GIS GEOGRAPHIC INFO SYSTEM	\$132,675	\$204,359	\$201,359	\$172,786	\$192,163
TOTAL	\$1,608,223	\$2,319,485	\$2,316,485	\$2,290,985	\$2,370,650
HUMAN RESOURCES					
HUMAN RESOURCES ADMIN	\$601,454	\$894,713	\$774,713	\$955,235	\$979,829
CIVIL SERVICE	\$40,049	\$75,350	\$75,350	\$75,350	\$75,350
TOTAL	\$641,503	\$970,063	\$850,063	\$1,030,585	\$1,055,179
NONDEPARTMENTAL	\$7,714,983	\$12,409,389	\$12,633,169	\$7,825,555	\$6,029,948
OPERATING EXPENDITURES	\$47,330,511	\$61,235,634	\$59,860,676	\$56,570,099	\$57,794,515
USE OF FUND BALANCE	\$1,279,167	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$48,609,678	\$61,235,634	\$59,860,676	\$56,570,099	\$57,794,515

GENERAL ADMINISTRATION

**GENERAL ADMINISTRATION INCLUDES THE
FOLLOWING ACTIVITIES/PROGRAMS:**

- ❖ **City Council**
- ❖ **City Secretary & Records Management**
- ❖ **City Manager's Office**
- ❖ **Communications/Marketing**
- ❖ **Action Center**
- ❖ **Environmental Health**

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$1,493,290	\$1,840,343	\$1,840,343	\$1,987,634	\$2,105,829
SUPPLIES	\$27,849	\$46,220	\$46,220	\$62,720	\$35,209
SERVICES & PROFESSIONAL FEES	\$469,774	\$763,000	\$763,000	\$640,300	\$550,080
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$18,000	\$18,000	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,990,914	\$2,667,563	\$2,667,563	\$2,690,654	\$2,691,118

PERSONNEL:

Full Time	13	13	13	14	14
Part Time	0	0	0	2	2

CITY COUNCIL AND CITY SECRETARY

CITY COUNCIL

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

CITY SECRETARY/RECORDS MANAGEMENT

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

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

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of published Council Meeting minutes	28	28	30	28
Number of Ordinances published	38	32	50	32
Number of Resolutions approved	25	39	25	30
Number of Proclamations prepared	18	42	81	35
Efficiency/Effectiveness Measures				
M&O budget per capita	\$4.05	\$6.67	\$9.43	\$7.09
M&O budget % of General Fund budget	0.50%	0.77%	0.95%	0.74%
Average turnaround time (in days) to publish Council Meeting minutes	15	15	15	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	18	48	81	35

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION		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 receipt of applicable fees for				
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.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of public information requests	350	716	587	450
Number of City Council Meeting agendas published	35	48	40	35
Number of Records Destruction Forms reviewed for Records Destruction / Shredding Event	10	10	10	10
Number of Council approved agenda item documents routed to staff	75	161	177	75
Efficiency/Effectiveness Measures				
M&O budget per capita	\$1.45	\$1.96	N/A	N/A
M&O budget % of General Fund budget	0.18%	0.23%	N/A	N/A
Percentage of public information requests completed within ten days	88%	88%	88%	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	3,000	3000	2800	2,500
Percentage of Council approved agenda item documents routed to staff within 2 days	100%	100%	100%	100%

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 and is responsible for the overall operations of the City.
- ❖ The Deputy City Manager (Administration) supervises the Finance, Human Resources, Information Technology, and Library operations. They are also responsible for Marketing, Community Relations, and Cultural Arts. They serve as liaison to the Police Department.
- ❖ The Deputy City Manager (Operations) supervises the Parks & Recreation, Development Services, Utilities, and the Sanitation contract. They serve as the liaison to the Fire Department and Municipal Court.
- ❖ The Assistant to the City Manager manages special projects, the weekly CMO Report, Community Development Block Grant, the Action Center, internships, and the Civic Academy program.

COMMUNICATIONS/ MARKETING

Program 101-001-013

- ❖ The Communications Manager serves as the public information officer for the City, serves as the primary contact for media relations and issues press releases.
- ❖ The Community Relations Manager supports a number of community volunteer organizations and initiatives as well as the City's public access channel and broadcasting efforts.
- ❖ The Marketing Coordinator develops & maintains the City's branding & marketing efforts, leads the City's social media communication efforts, and develops and places multimedia communications resources marketing City programs and events.
- ❖ The Arts & Heritage Manager manages the City's Cultural Arts Master Plan, the Nance Farm historic site, and is liaison to the DeSoto Texas Cultural Arts Foundation.

ENVIRONMENTAL HEALTH

Program 101-001-014

- ❖ The Environmental Health Specialist conducts health inspections of food service facilities, daycares, retail stores, and semi-public pools and spas and manages the City's mosquito abatement program. They provide public health education and training courses and issues health permits and certificates.

ACTION CENTER

Program 101-001-015

- ❖ Action center staff provide customer service to citizens who call or walk in to City Hall. They route inquiries or complaints to the appropriate systems to ensure that they are addressed, provide answers to frequently asked questions, & issue some standard permits.

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
GENERAL ADMINISTRATION	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 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Target
Activity Demand/Workload				
1. Number of DeSoto In-Depth or Info Videos filmed	11	49	49	50
2. Number of City Lights Newsletters Produced	13	12	12	12
3. Number of CDBG Public Service Program (TAP) participants	54	54	54	54
4. Total Number of CDBG public meetings (e.g., Workshops, Public Hearings, Town Halls and Information Sessions, CARES Act Town Halls)	7	8	11	8
5. Total Number of Public Meetings Filmed and Broadcastedf (City Council, P&Z, DEDC meetings)	66	81	75	75
6. Total Number of STAR Transit Buses:	3	4	4	4
a. Demand Response Buses	2	3	3	3
b. Fixed Route 501 Buses	1	1	N/A	N/A
7. Number of positive new stories either published regionally or posted extensively on social media platforms	300	400	400+	350
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$17.78	\$18.19	\$19.05	\$21.38
M&O Budget Percentage of General Fund Budget	2.21%	2.10%	1.91%	2.22%
1. Percentage of PSAs and/or Videos Broadcasted with Three Working Days	98%	98%	100%	100%
2. Average Timeframe (in Days) to Prepare Newlsetter for Production	9	9	4	10
3. Average number of CDBG public meeting attendees	14	100	20	15
4. Average Timeframe (in Days) to publish CDBG public meetings with local newspaper	10	10	4	10
5. Number of STAR Transit Rides:	12,532	67,665	5076	12,000
a. Demand Response Ridership	5,017	29714	7,333	N/A
b. Fixed Route 501 Ridership	7,515	37951	N/A	N/A
6. Average Timeframe (in weeks) to prepare and pitch positive new stories or social media posts	2	2	2	2
7. Percentage of Public Meetings Filmed and Broadcasted within Three Working Days	99%	99%	100%	100%

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION		COMMUNICATION-MARKETING		
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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of Mayor's Quarterly Meeting per year	4	4	4	4
Number of community service individuals	N/A	N/A		
Number of HOA/neighborhood groups	64	64	64	64
Number of Adopt-A-Street volunteers (individuals, organizations, & civic groups)	N/A	43	50	50
Efficiency/Effectiveness Measures				
M&O budget per capita	\$0.95	\$5.27	\$7.41	\$8.97
M&O budget % of General Fund budget	0.12%	0.61%	0.74%	0.93%
Average number of attendees for Mayor's meetings	20	14	15	15
Number of community service hours	N/A	0	na	200
Number of HOA Involvement Workshop attendees	N/A	43	60	50
Number of attendees for the Adopt-A-Street program	N/A	57	125	50

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
GENERAL ADMINISTRATION		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of retail food establishments	208	212	223	212
Number of mobile food establishments	19	23	25	23
Number of retail food establishments inspection made	361	464	474	450
Number of retail food establishments re-inspection made	14	20	20	20
Number of public and semi-public swimming pools	32	33	32	33
Number of public and semi-public pools inspection made	19	27	68	33
Number of public and semi-public pools reinspection made	7	6	19	5
Number of foster/boarding homes inspection made	61	27	14	20
Number of Environmental health related complaint investigation made	79	42	55	20
Number of health-related training courses and programs hosted/participated	6	23	4	20
Number of new retail food establishments	3	7	10	7
Efficiency/Effectiveness Measures				
M&O budget per capita	\$1.71	\$1.91	\$2.35	\$2.60
M&O budget % of General Fund budget	0.21%	0.22%	0.24%	0.27%
Percentage of food establishments inspection completed	90%	100%	99%	100%
Percentage of food establishments re-inspection completed	90%	100%	96%	100%
Percentage of public and semi-public pools inspection completed	60%	82%	100%	100%
Percentage of Public and semi-public pools re-inspection completed	70%	0	100	0
Average respond time (days) for foster/boarding home inspection	1.3	7	1	2
Average respond time (days) for environmental health related complaint inspection	3.5	2	1.5	2
Average number of attendees per training courses and program hosted	4.2	15	13	2
Average time (days) to complete restaurant plan review	1.7	7	n/a	7

FINANCIAL SERVICES

FINANCE ADMINISTRATION / ACCOUNTING

Program 101-002-010

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

PURCHASING

Program 101-002-015

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$784,071	\$1,065,678	\$1,065,678	\$1,140,865	\$1,215,057
SUPPLIES	\$12,220	\$24,150	\$24,150	\$26,000	\$24,150
SERVICES & PROFESSIONAL FEES	\$396,720	\$448,850	\$448,850	\$565,582	\$571,737
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$20,000	\$20,000	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,193,011	\$1,558,678	\$1,558,678	\$1,732,447	\$1,810,944

PERSONNEL:

Full Time	10	10	10	10	10
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ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
FINANCIAL SERVICES	SUPPORT/TREASURY/CONTROLLER/BUDGET ACTIVITIES			
MISSION/PROGRAM DESCRIPTION				
The Financial Services Department is responsible for providing Controller, Treasury, Budget and Purchasing services to city departments, management and Council so that programs can be effectively administered, financial reporting needs met, and internal controls for payments and receipts established to minimize business risks. In addition, the department is accountable for establishing, monitoring and updating the City's fiscal and purchasing policies to ensure they are both responsive in the current environment and in compliance with applicable state and local regulations. The activities of this program is tasked with planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles (GAAP), ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.				
The mission of Financial Services is to maintain the financial integrity of the City and provide comprehensive and integrated financial management, administration, and support services to City departments and other customers so that they can accomplish their missions.				
GOALS AND OBJECTIVES				
* Receive the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.				
* Adhere to policies established by the Public Funds Investment Act, the City's adoped investment policy, and applicable bond covenants.				
* Receive the Distinguished Comprehensive Annual Financial Reporting (CAFR) Award from the GFOA.				
* Monitor market conditions and determine feasibility of potential debt refunding opportunities.				
* Increase training of team members on existing and new software, governmental accounting, invoice payments, revenue management, and budgeting.				
* Monitor advances in and leverage of new technology to automate processes, streamline procedures and increase efficiency.				
* Optimize return on investments while attaining remaining investment objectives in accordance with established policies.				
* Submit the City's Investment Policy to the Government Treasurers' Organization of Texas for certification.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Average investment portfolio balance	\$85,217,727	\$131,882,624	\$140,038,258.00	\$115,000,000
2. Average Daily Bank Balance (Collected)	\$500,000	\$500,000	\$5,125,000.00	\$500,000
4. Number of Payroll payments processed	11,273	11,376	12,588	11,000
5. Total Property Tax Levy	\$29,283,189	\$33,759,922	\$38,180,773	\$42,183,079
Efficiency/Effectiveness Measures				
M&O budget per capita	\$18.09	\$16.80	\$19.08	\$20.92
M&O Budget % of General Fund Budget	2.25%	1.94%	1.92%	2.17%
1. Percentage of available funds invested	99.4%	99.0%	99.6%	99.0%
2. Average Portfolio yield	2.20%	0.29%	0.84%	0.25%
4. Percentage of payroll payments that had to be adjusted or corrected	0.20%	0.28%	0.10%	<2.0%
5. Percentage of current Tax Levy Collected within FY	98.00%	98.57%	98.61%	98.00%
6. Interest earnings on all accounts	\$1,800,034	\$423,795	\$861,334	\$250,000
7. Weighted average maturity of portfolio (in days)	109	89	70	75
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	101%	104%	100%	100%
11. Number of days of expenditure in General Fund Balance	156	187	215	120
12. # of employees with professional certifications	1	2	2	2
13. Awarded Government Finance Officers Association's (GFOA)				
Certificate of Achievement for Excellence in Financial Reporting Award	Yes	Yes	Yes	N/A
14. Awarded Government Finance Officer's Association (GFOA)				
Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>		<u>PROGRAM/ACTIVITY</u>		
PURCHASING AND CONTRACTING		PURCHASING		
MISSION/PROGRAM DESCRIPTION				
The Purchasing Activity develops policies, programs and procedures for the acquisition of goods and services in accordance with municipal and statutory law. The Purchasing staff coordinates the purchase of like items between the various City departments in an effort to take advantage of volume pricing. This activity also prepares and tabulates bids; solicits and receives quotes; processes requisitions, purchase orders, and request for bids; and establishes annual contracts. The purchasing activities of other departments are monitored to assure compliance with State laws and City policies. The Purchasing manager oversees the various purchasing activities and establishes procedures to facilitate good purchasing practices and strives to achieve the most efficient disposal and sale of City wide surplus property.				
GOALS AND OBJECTIVES				
* Provide oversight of all City of DeSoto departmental purchases.				
* Enforce internal Purchasing Policies & Procedures in compliance with the Texas Local Government Code.				
* Continue to enhance the paperless purchasing and requisition system which will allow the Purchasing Division to electronically send purchase orders to vendors and departments.				
* Begin process to implement a contract management system.				
* Continue to identify additional goods and services to be placed on annual agreements with the intent of obtaining lower prices through economies of scale.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quant. Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of formal solicitations processed	19	23	29	20
2. Number of purchase requisitions processed	513	611	460	460
3. Number of Interlocal Agreements	138	138	138	138
4. Number of Certified HUB Vendors	45	35	47	60
Efficiency/Effectiveness Measures				
M&O budget per capita	\$4.25	\$4.61	\$5.21	\$6.56
M&O Budget % of General Fund Budget	0.53%	0.53%	0.52%	\$0.01
1. Avg. # responses received per formal solicitation	5	6	5	5
2. P-Card Training Class Per Fiscal Year	12	8	12	12
3. Tracking Renewal of Contracts	18		10	15

DEVELOPMENT SERVICES

ADMINISTRATION OPERATIONS/ENGINEERING

Program 101-003-010

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

BUILDING INSPECTIONS

Program 101-003-011

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

PLANNING AND ZONING

Program 101-003-014

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

STREET MAINTENANCE

Program 101-003-020

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

EQUIPMENT SERVICES

Program 101-003-022

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

FACILITY MANAGEMENT SERVICES

Program 101-003-034

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$2,185,750	\$2,798,531	\$2,845,306	\$3,023,769	\$3,162,227
SUPPLIES	\$389,270	\$556,360	\$550,860	\$751,390	\$694,960
SERVICES & PROFESSIONAL FEES	\$1,561,419	\$2,372,012	\$2,166,620	\$2,067,890	\$1,773,770
CAPITAL OUTLAY	\$0	\$250,000	\$250,000	\$250,000	\$250,000
TRANSFERS	\$3,603,489	\$5,298,189	\$4,298,189	\$2,487,789	\$2,603,589
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0
TOTAL	\$7,739,928	\$11,275,092	\$10,110,975	\$8,580,838	\$8,484,546

PERSONNEL:

Full Time	30	33	33	34	34
Part Time	1	2	2	2	2

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of commercial construction plans reviewed	10	8	13	7
2. Number of subdivision plans reviewed	8	1	4	4
3. Number of building permit site plans reviewed	242	186	159	245
4. Number of CIP projects scheduled	5	3	5	6
5. Number of right of way permits issued		293	146	250
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$12.97	\$17.74	\$15.22	\$23.64
M&O Budget % of General Fund Budget	1.61%	2.05%	1.53%	2.45%
1. Average time (days) to complete commercial construction plan reviews	7	6	25	10
2. Average time (days) to complete subdivision plan reviews	8	5	13	10
3. Average time (days) to complete building permit site plan reviews	2	2	8	3
4. Percentage of total CIP projects implemented for the applicable year	100%	50%	100%	85%

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of Residential Construction Plans Reviewed	189	224	153	250
Number of Commercial Plans Reviewed*	61	65	44	50
Number of Residential and Commercial Inspections Conducted	3,441	6,374	7,458	6,300
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$8.20	\$7.69	\$8.36	\$9.95
M&O Budget % of General Fund Budget	1.02%	0.89%	0.84%	1.03%
Average time to complete commercial plan reviews on new commercial projects submitted to the Building Inspections Division (days).	10	10	10	10
Average time to complete residential plan reviews on new single-family residential projects submitted to the Building Inspections Division (days).	5	5	6	7

* Includes new and remodels

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		PLANNING & ZONING		
MISSION/PROGRAM DESCRIPTION				
The Planning and Zoning Division manages land use development through the administration of the Zoning Ordinance, Subdivision Ordinance, and Development Ordinance. The Planning and Zoning Division guides future development in the community through the creation and implementation of the Comprehensive Plan and other development plans.				
GOALS AND OBJECTIVES				
*It is the Planning Department’s responsibility to review Site Plans for compliance in accordance with the Zoning Ordinance before issuing a permit. It is a major goal of the Planning Department is to provide excellent customer service and to have our customers feel that we are part of their team.				
*It is the Planning Department’s responsibility to review Landscape Plans for compliance with the Zoning Ordinance before a building permit is issued. In an attempt to provide great customer service it is the desire of the Planning Department to provide timely review of Landscape Plans, in connection with Building Permits, for our customers.				
* It is the Planning Department's responsibility to ensure compliance with the Zoning Ordinance through a review of Certificate of Occupancy submittals.				
*It is the Planning Department’s responsibility to review Site Plans, Landscape Plans and Elevations in connection with PD’s for compliance with the Zoning Ordinance.				
*It is the Planning Department’s responsibility to review plats for compliance with the Subdivision Ordinance and the Zoning Ordinance, as well as coordinating these reviews with other city departments, prior to being presented to the Planning and Zoning Commission and/or Council.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of Zoning Requests Received	20	24	38	20
Number of Plat Applications Received	15	26	16	18
Number of Site Plans Received	8	14	3	5
Number of Landscape Plans Received	8	14	1	5
Number of Certificates of Occupancy Reviewed	140	142	138	140
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$4.59	\$3.25	\$3.89	\$9.08
M&O % of General Fund Budget	0.57%	0.38%	0.39%	0.94%
Average Time (Days) to Process and Review Zoning Requests	10	10	10	10
Average Time (Days) to Process and Review Plat Applications	10	9	10	10
Average Time (Days) to Process and Review Site Plans	10	9	10	10
Average Time (Days) to Process and Review Landscape Plans	10	9	10	10
Average Time (Days) to Process and Review Certificates of Occupancy	2	3	2	2

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
DEVELOPMENT SERVICES		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.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of Street Department related work orders	586	751	696	545
2. Number of curbed miles swept per month	380	380	381	380
3. Number of vehicle auctions per year	3	2	2	2
4. Number of vehicles being replaced in City Fleet	21	16	20	23
5. Scheduled signal preventative maintenance performed	N/A	36	56	56
6. Scheduled flasher preventative maintenance performed	N/A	52	34	36
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$45.15	\$49.04	\$61.49	\$60.63
M&O % of General Fund Budget	5.41%	5.66%	6.17%	6.29%
1. Percentage of Street Department related work orders addressed within 10 days	95%	95%	94%	85%
2. Average time (days) to sweep City Streets, per quadrant	2	2	3	2
3. Percentage of scheduled signal PM's performed	N/A	100%	100%	80%
4. Percentage of scheduled school flasher PM's performed	N/A	100%	80%	80%
5. Percentage of scheduled fleet equipment and vehicles	N/A	76%	86%	90%
6. Revenue from vehicle/equipment auctions	\$74,445	\$85,000	\$34,000	\$75,000

ACTIVITY SUMMARY				
DEPARTMENT DEVELOPMENT SERVICES		PROGRAM/ACTIVITY 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 utilities (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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of facility mainetenance work orders completed/yr	836	1029	795	836
Number of times that recreation center restroom showers are scrubbed clean per year (once per quarter)	4	4	4	4
Number of times that hard floors are machine cleaned per year at Recreation Center and Civic Center (1 hour/cleaning)	250	240	240	240
Efficiency/Effectiveness Measures				
M&O budget per capita	\$49.90	\$48.50	\$64.76	\$33.07
M&O budget % of General Fund budget	6.21%	5.60%	6.50%	3.43%
Average cost per work order completed (Camelot only)	\$150.00	N/A	N/A	N/A
Average time (days) to complete work orders	2 days	2.55	2.82 days	2 days
Average time (hours) steam cleaning recreation center shower (4 hours/shower)	32	32	32	32
Time (hours) machine cleaning hard floors at Recreation Center and Civic Center (90% of 240 is the target)	250	220	240	250

PARKS & RECREATION

MAINTENANCE

Program 101-005-020

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

SENIOR CENTER

Program 101-005-022

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

RECREATION & CIVIC CENTER

Program 101-005-032

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

SEASONAL PROGRAMS

Program 101-005-040

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

AQUATICS

Program 101-005-045

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$1,843,519	\$2,280,861	\$2,498,181	\$2,744,673	\$2,916,285
SUPPLIES	\$49,665	\$119,024	\$89,518	\$91,746	\$76,146
SERVICES & PROFESSIONAL FEES	\$839,706	\$1,631,832	\$1,525,956	\$1,408,988	\$1,489,738
CAPITAL OUTLAY	\$0	\$21,598	\$0	\$150,000	\$0
TRANSFERS	\$498,200	\$1,852,300	\$671,000	\$971,700	\$951,200
TOTAL	\$3,231,090	\$5,905,616	\$4,784,655	\$5,367,107	\$5,433,369

PERSONNEL:

Full Time	20.5	20.5	20.5	22	22
Part Time	31	31	31	31	31
Seasonal	41	47	47	47	47

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-020	PARK MAINTENANCE AND LITTER CREW		
MISSION/PROGRAM DESCRIPTION				
SAFE & INCLUSIVE COMMUNITY - Create an environment where residents fell safe, and have access to healthy lifestyle choices. BEAUTIFUL CITY - Foster community pride by enhancing the natural beauty of our well-maintained City through use of are, sustainability and revitalization. Maintain and cultivate renovations and development of new state of the art facilities to meet the desires of our community.				
GOALS AND OBJECTIVES				
Plan and build infrastructure to support healthy lifestyles. Promote DeSoto's pride in appearance. Ensure well-maintained and attractive roads, streets, sidewalks, alleys and City property.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actual FY 2020	Actual FY 2021	Actual FY 2022	FY 2023 Target
Activity Demand/Workload				
Record recyclable waste	N/A	N/A	N/A	4000 lbs
Provide Professional Development Opportunities	N/A	N/A	N/A	5
Establish communications with businesses to promote a clean city	N/A	N/A	5	5
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$31.18	\$36.42	\$49.61	\$50.05
M&O % of General Fund Budget	3.74%	4.20%	4.98%	5.19%
Actual pounds of recyclable waste	N/A	N/A	N/A	100%
Actual number of professional development opportunities	N/A	N/A	N/A	100%
Actual number of businesses	N/A	N/A	N/A	100%

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-022	SENIOR CENTER		
MISSION/PROGRAM DESCRIPTION				
PROGRAM, SERVICES AND AMENITIES - Provide access to community that support arts, culture, sports, entertainment and retail for families, and proactively engage and involve the community. SUSTAINABLE AND EQUITABLE LEARNING ENVIRONMENTS - Cultivate an environment of learning and enrichment bhy supporting excellence in education, professional development, and job training.				
GOALS AND OBJECTIVES				
Expand cultural arts, events and amenities for all generations and people with different abilities. Expand cultural arts, events and amenities for all genratons and people with different abilities.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actual FY 2020	Actual FY 2021	Actual FY 2022	FY 2023 Target
Activity Demand/Workload				
Provide nutritious meals to older adults in the community	N/A	N/A	N/A	13000
Promote family-focused events and entertainment	N/A	N/A	8	8
Partner with nonprofit or community organizations to provide education classes/programs for older adults	N/A	N/A	1	5
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$6.94	\$4.66	\$5.73	\$6.68
M&O % of General Fund Budget	0.83%	0.54%	0.57%	0.69%
Actual number of meals provided	N/A	N/A	N/A	100%
Actual number of recyclable waste pounds	N/A	N/A	N/A	100%
Actual number of partnerships	N/A	N/A	N/A	5

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-032	RECREATION AND CIVIC CENTER		
MISSION/PROGRAM DESCRIPTION				
SUSTAINABLE AND EQUITABLE LEARNING ENVIRONMENTS - Cultivate an environment of learning and enrichment by supporting excellence in education, progeSSIONal developent, and job training. OPERATIONAL EXCELLENCE - Foster community pride by enhancing the natural beauty of our well. EQUITABLE LEARNING ENVIRONMENTS - Cultivate an environment of learning and enrichment bhy supporting excellence in education, professional development, and job training.				
GOALS AND OBJECTIVES				
Create a staff succession plan that outlines key staff transitions which also focuses on career staff training and development to transition collective mindeset to a consinuous learning division. Create a community of learning.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actual FY 2020	Actual FY 2021	Actual FY 2022	FY 2023 Target
Activity Demand/Workload				
Provide Teen Entrepreneur Opportunities with a minimum of five participants	N/A	N/A	N/A	3
Market Healthy Living Initiatives throughout the year	N/A	N/A	N/A	6
Monitor MWBE expenditures	N/A	N/A	N/A	\$350,000
Conduct Active Shooter Trainings	N/A	N/A	2	3
Secure sponsorships and/or grands	N/A	N/A	N/A	\$10,000
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$2,028.00	\$13.96	\$25.56	\$29.73
M&O % of General Fund Budget	2.43%	1.61%	2.57%	3.08%
Actual number of teen entrepreneur opportunities	N/A	N/A	N/A	100%
Actual number of healthy living marketing initiatives	N/A	N/A	N/A	100%
Actual amount expended with MWBE Vendors	N/A	N/A	N/A	100%
Actual Number of Active Shooter Trainings	N/A	N/A	N/A	100%
Actual Percentage of Sponsorships / Grants	N/A	N/A	N/A	100%

ACTIVITY SUMMARY				
DEPARTMENT	ACCOUNT	PROGRAM/ACTIVITY		
PARKS AND RECREATION	101-005-045	AQUATICS		
MISSION/PROGRAM DESCRIPTION				
Sustainable and Equitable Learning Environments - Cultivate an enviorment of learning and enrichment by supporting excellence in education, professional development, and job training.				
GOALS AND OBJECTIVES				
Strengthen relationships and partnerships with private and public shools, higher education institutions, business community and community organizations I the Best Southwest region to promote learning and enrichment opportunities				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actual FY 2020	Actual FY 2021	Actual FY 2022	FY 2023 Target
Activity Demand/Workload				
Offer senior aquatic programs	N/A	N/A	3	3
Create program evaluation training opportunities for Aquatic staff	N/A	N/A	N/A	10
Provide automative daily chemical tracking mechanism for the public	N/A	N/A	N/A	60
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$3.23	\$1.91	\$4.67	\$7.82
M&O % of General Fund Budget	0.39%	0.22%	0.47%	0.81%
Actual percentage of training opportunities obtained	N/A	N/A	N/A	100%
Number of Health program opportunities	N/A	N/A	N/A	100%
Percentage of programs evaluated	N/A	N/A	N/A	100%
Daily Public chemical tracking mechanism	N/A	N/A	N/A	100%

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.

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$10,090,353	\$10,610,367	\$10,809,402	\$11,656,005	\$12,954,807
SUPPLIES	\$135,778	\$130,969	\$128,969	\$157,598	\$153,757
SERVICES & PROFESSIONAL FEES	\$624,626	\$801,835	\$777,855	\$1,004,516	\$1,003,516
CAPITAL OUTLAY	\$3,800	\$16,200	\$0	\$0	\$0
TRANSFERS	\$642,327	\$709,130	\$709,130	\$546,170	\$725,010
DEBT SERVICE	\$43,824	\$44,800	\$44,800	\$45,675	\$45,675
TOTAL	\$11,540,708	\$12,313,301	\$12,470,156	\$13,409,964	\$14,882,765

PERSONNEL:

Full Time	103	106	106	113	113
Part Time	15	16	16	17	17

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
POLICE DEPARTMENT		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of calls for service	32,500	45,072	54,141	46,000
Number of offenses assigned to investigators	2,000	2089	1911	2100
Number of personnel assigned cases	11	12	12	12
Number of traffic contact	10,000	8547	10,416	10,000
Efficiency/Effectiveness Measures				
M&O budget per capita	\$171.23	\$178.22	\$186.10	\$194.98
M&O Budget % of General Fund Budget	21.22%	20.57%	18.26%	20.23%
Average travel time (in minutes) for calls for service	3.50	21:05:52	0:02:38	3.50
Average case clearance percentage	60%	87%	86%	87%
Average number of cases cleared	1,450	1852	1672	1875
Average time per traffic stop	13:00	13:01:30	0:16:11	0:15

ACTIVITY SUMMARY				
<u>DEPARTMENT</u>		<u>PROGRAM/ACTIVITY</u>		
POLICE DEPARTMENT		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				
* 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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of loose/stray animal complaints	2751	3026	3793	2,800
Number of animal control calls	4965	4868	5509	5,000
Number of animals transported to Tri-City Animal Shelter	887	855	1905	900
Efficiency/Effectiveness Measures				
M&O budget per capita	\$8.79	8.64	7.01	9.72
M&O Budget % of General Fund Budget	1.09%	1.0%	0.7%	1.0%
Number of loose/stray animals transported to shelter	515	816	1914	600
Average turn-around time (in days) to resolve the animal control call	N/A	N/A	N/A	N/A
Average response time to Animal Control calls	N/A	N/A	N/A	N/A
Number of animals adopted by/returned to DeSoto residents.	276	229	428	280

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
POLICE DEPARTMENT		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of complaints reported	9,635	9,000	8769	10,000
Number of liens prepared for filing to include Invoice Payoffs mailed to property owner	812	812	548	750
Number of High Grass and Weeds inspections by Code Enforcement Officers	4,078	4,078	2693	4,500
Efficiency/Effectiveness Measures				
M&O budget per capita	\$9.17	\$8.75	\$10.53	\$16.91
M&O Budget % of General Fund Budget	1.14%	1.01%	1.06%	1.75%
Percentage of complaints assigned within 24 hours	99.0%	99%	99%	100%
Average 7 day turnaround time to process contractor invoices and send Invoice Payoff for completed work orders	96%	96%	95%	97%
3. Average 20 day turnaround time to reach compliance standards for high grass and weeds	11.2525	11.2525	12.3675	12

PUBLIC SAFETY – POLICE

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.

MENTAL HEALTH UNIT

Program 101-006-019

- ❖ Provides CARE (Crisis Assessment Resource Engagement) to the citizens of DeSoto.
- ❖ Collaboration between Police, Fire, Paramedics, licensed clinician and victim's assistance.
- ❖ Provides case management and education on various systems to our community suffering from mental health crises.

FIRE DEPARTMENT

FIRE / EMS OPERATIONS

Program 101-007-010

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

FIRE PREVENTION

Program 101-007-013

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$8,476,832	\$8,503,646	\$8,503,646	\$8,511,341	\$8,511,341
SUPPLIES	\$165,674	\$193,174	\$193,174	\$203,174	\$203,174
SERVICES & PROFESSIONAL FEES	\$345,975	\$437,679	\$437,679	\$505,060	\$476,105
CAPITAL OUTLAY	\$0	\$105,323	\$105,323	\$105,323	\$105,323
TRANSFERS	\$692,488	\$892,388	\$892,388	\$933,188	\$933,188
TOTAL	\$9,680,969	\$10,132,210	\$10,132,210	\$10,258,086	\$10,229,131

PERSONNEL:

Full Time	70	70	70	73	73
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ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
FIRE DEPARTMENT		FIRE ADMINISTRATION		
MISSION/PROGRAM DESCRIPTION				
As the protector of our citizens, DeSoto Fire Rescue delivers professional and caring emergency services in a safe and consistent manner. This is accomplished by a dedicated and highly trained workforce that is properly equipped, staffed, and prepared to meet the mission. Fire Administration will provide the vision, leadership, and stewardship to maximize resources and internal/external customer service delivery.				
GOALS AND OBJECTIVES				
* 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)	Actual FY2020	Actual FY2021	Actual FY2022	FY 2023 Target
Activity Demand/Workload				
1. Number of calls for service-combined	9,269	10,915	11,287	11,500
2. Number of emergency fire calls for service-DeSoto	1,854	1,689	2,167	2,200
3. Number of medical emergency calls for service-DeSoto	6,425	7,600	8,125	8,500
4. Number of active fire hydrants serviced	2,185	2,185	1,546	1,500
5. Number of annual company standard performance drills	10	5	10	10
Efficiency/Effectiveness Measures				
M&O budget per capita	\$167.81	\$173.58	\$177.29	\$195.96
M&O Budget % of General Fund Budget	20.89%	20.03%	17.80%	20.33%
1. Turnout Time-95 seconds 90% of the time Fire/EMS combined (per CPSE Standard)	95.4%	92.8%	89.25%	90.0%
2. DTA time-402 seconds 90% of the time Emergency Fire Response: Average Arrival time on Scene 6: 42	86%	85%	5:39	6:42
3. DTA Time-392 seconds 90% of the time Emergency Medical response: Average Arrival Time On Scene 6:32	88%	88%	5:34	6:32
4. Percentage of active fire hydrants serviced during the year	100%	100%	100%	100%
5. Percentage of 1st time pass of company standard performance drill	100%	100%	100%	100%

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
FIRE DEPARTMENT	FIRE PREVENTION			
MISSION/PROGRAM DESCRIPTION				
The Fire Prevention Division has a key role in improving the safety and quality of life of the citizens served. Fire Prevention personnel are responsible for a wide variety of enforcement, inspection, mitigation of hazards, investigation, and public education efforts to minimize property damage or loss due to fire and other emergencies. Fire Prevention coordinates activities with other DeSoto departments, private companies and governmental agencies to ensure fire and life safety issues are addressed in new construction and building remodels. The Fire Marshal is 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)	Actuals FY 2020	Actuals FY 2021	Actual FY2022	FY 2022 Target
Activity Demand/Workload				
Number of commercial occupancies	1,352	1,112	1100	1100
Number of commercial inspections made	866	1,020	847	850
Number of comercial re-inspects made	492	223	233	200
Number of fire investigations	20	9	19	20
Number of fire investigations with determination of cause	12	6	10	10
Number of investigations resulting determination of arson	2	1	2	0
Number of building plans received and reviewed	18	58	34	25
Number of fire prevention/training programs	38	1	16	10
Efficiency/Effectiveness Measures				
M&O budget per capita	\$ 0.17	\$ 0.11	\$ 0.13	\$ 0.18
M&O Budget % of General Fund Budget	0.00%	0.00%	0.001	0.002
Average number of attendees per program	50	25	33.75	50
Average time (in Days) to completion of building plan review	8	6	6	6
Percentage of commercial inspection completed	90%	91%	77%	90%
Percentage of fire reports completed within 72 hours	100%	100%	100%	100%
Average completion time (days) for building plan reviews	10	8	8	8

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.

CITY OF DESOTO

<u>FUND</u>	<u>DEPARTMENT</u>	<u>PROGRAM</u>
GENERAL FUND	MUNICIPAL COURT	COURT SERVICES
101	8	38

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$591,128	\$747,092	\$747,092	\$833,113	\$874,919
SUPPLIES	\$3,820	\$5,000	\$5,000	\$5,000	\$5,000
SERVICES & PROFESSIONAL FEES	\$2,860	\$33,865	\$33,865	\$26,565	\$26,565
CAPITAL OUTLAY	\$0	\$0	\$0	\$43,800	\$22,300
TRANSFERS	\$30,000	\$40,000	\$40,000	\$73,623	\$40,000
TOTAL	\$627,808	\$825,957	\$825,957	\$982,101	\$968,784

PERSONNEL:

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

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
MUNICIPAL COURT		MUNICIPAL COURT		
MISSION/PROGRAM DESCRIPTION				
The Municipal Court activity is responsible for processing legal and court related matters in an efficient and timely manner as well as provide a forum for citizens to have their matters heard in a judicial and unbiased setting. Administrative functions include timely and accurate processing of complaints filed, courteously responding to request for information from the public, responsibly collecting assessed fines and fees, and the efficient docketing of cases for adjudication.				
GOALS AND OBJECTIVES				
* 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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1a. Number of citations filed with the court	6,687	4,827	6341	4,000
1b. Cases reactivated	2,889	2,217	2801	2,000
1c. Cases with entry of judgment	5,581	4,529	4988	4,000
1d. Cases placed on inactive status	4,763	2,658	3418	1,900
2. Total Bench Trials Performed	32	5	4	5
3. Total Jury Trials Performed	14	0	0	5
4a. Total Warrants served by Marshals	294	223	85	120
4b. Total citations issued by Marshals		235	133	175
5a. Defendant's assisted by web chat or text message	2,658	2,031	1913	1,000
5b. Defendant's request for case resolution through email	250	125	189	75
5c. Defendant's video conferencing with the Judge	1,011	1,087	850	1,087
Efficiency/Effectiveness Measures				
M&O budget per capita	\$12.45	\$11.27	\$12.97	\$17.54
M&O Budget % of General Fund Budget	1.55%	1.30%	1.30%	1.82%
1. Citation Clearance Rate +	110.00%	101.00%	93%	84.00%
2. Average Number of Trial Settings before Bench Trial conducted +	1.12	1.12	75%	<2
3. Average Number of Trial Settings before Jury Trial conducted +	1.00	1.00	0%	<2
4. Total value of the warrants served by the Marshals Office	\$137,319	\$120,684	\$36,623.49	\$120,000
5. Total value of Marshal citations issued		\$62,409	\$ 34,000.00	\$20,000
6. Average survey score from Web Chat/Text Messages	83.21%	89.33%	86%	75.00%
7. Percentage of defendants utilizing digital means to resolve their cases	106.39%	80.24%	55%	80.00%

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.

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$1,066,166	\$1,210,799	\$1,210,799	\$1,397,720	\$1,479,572
SUPPLIES	\$117,543	\$203,371	\$204,516	\$160,516	\$160,516
SERVICES & PROFESSIONAL FEES	\$57,856	\$82,860	\$84,200	\$86,830	\$86,830
TRANSFERS	\$150,000	\$11,250	\$11,250	\$0	\$0
TOTAL	\$1,391,564	\$1,508,280	\$1,510,765	\$1,645,066	\$1,726,918

PERSONNEL:

Full Time	10	10	10	10	10
Part Time	13	13	13	13	13
Seasonal	2	2	2	2	2

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
LIBRARY	LIBRARY SERVICES			
MISSION/PROGRAM DESCRIPTION				
The mission of the DeSoto Public Library is to provide books, materials, programs and services to residents of all ages to assist in their pursuit of information and resources to meet their educational, cultural, recreational, professional or vocational and related computer access needs.				
GOALS AND OBJECTIVES				
* Increase usage of materials, including books, electronic content, and audio visual materials, by satisfying market demands.				
* Increase program attendance.				
* Increase customer satisfaction of interaction with Library staff members, as measured through the survey distributed to on-scene patrons.				
* Maintain and provide to the public the use of computers and appropriate software.				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of public use computers	43	43	45	43
2. Number of adult, teen, and youth programs per annum	425	259	553	425
3. Number of customer service surveys completed	325	300	332	325
4. Number of items checked out and used by customers	405,000	255,582	247,457	405,000
5. Outreach Opportunities		11	13	36
Efficiency/Effectiveness Measures				
M&O Budget Per Capita	\$35.96	\$24.97	\$22.56	\$29.38
M&O Budget % of General Fund Budget	3.2%	2.9%	2.26%	3.05%
1. Average number of daily public use computer logins	250	206.75	80	70
2. Average number of participants per program	38	31.68	28	38.0
3. Percentage of satisfaction reported through customer service surveys	95%	95%	97%	95%
4. Average turnaround time (hours)for shelving materials	24	24	24	24

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

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$817,385	\$936,385	\$936,385	\$973,285	\$1,034,950
SUPPLIES	\$12,979	\$35,125	\$35,125	\$35,325	\$35,325
SERVICES & PROFESSIONAL FEES	\$569,859	\$759,784	\$857,975	\$770,375	\$780,375
TRANSFERS	\$208,000	\$588,191	\$487,000	\$512,000	\$520,000
TOTAL	\$1,608,223	\$2,319,485	\$2,316,485	\$2,290,985	\$2,370,650

PERSONNEL:

Full Time	7	9	9	9	9
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ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
INFORMATION TECHNOLOGY	IT ADMINISTRATION			
MISSION/PROGRAM DESCRIPTION				
The responsibility of the Information Technology activity is to provide dependable, high quality computer services to City departments. This is accomplished by maintaining a stable network environment, delivering quality equipment at the best cost, and providing efficient in-house user support for both software and hardware. Information Technology also assists other departments in systems selection, implementation, and operation, and remains informed on computer related topics in order to apply that knowledge to work flow analyses and create more efficient processes within the organization.				
GOALS AND OBJECTIVES				
<p>*To manage various interconnected local-area networks that form the City’s wide-area network.</p> <p>*Act in an advisory and project management capacity for all departmental technology purchases used to streamline work flow and improve productivity.</p> <p>*Administer a revolving technology replacement program that ensures scheduled replacement of hardware such as desktop computers and servers before they become obsolete.</p> <p>* Provide first-, second-, and third-level technical support for all software and hardware issues.</p> <p>* Install, maintain and repair IT equipment, such as workstations, peripherals, servers and network hardware, and telecommunications equipment.</p> <p>*Oversee training program for City employees for a range of applications.</p> <p>*Analyze emerging technology and determine how and when its application becomes relevant and cost effective to City business.</p> <p>*Assist PIO with maintaining the City’s web presence.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of work orders opened	2303	2828	2615	2,600
Number of phishing tests and trainings	8/2	10/1	12/2	12/1
Number of PCs, laptops, servers and iDevices supported by the number of support staff	697/5	715/5	730/6	725/5
Efficiency/Effectiveness Measures				
M&O budget per capita	\$27.35	\$26.48	\$35.82	\$17.06
M&O budget % of city budget	3.41%	3.06%	3.60%	1.77%
Percentage of help desk calls resolved at time of call (industry standard 55-60%)	65%	62%	66%	60% or greater
Average percentage of employees clicking on links in phishing emails (Stay below target)	6%	2%	4%	>10%
IT spending for enterprise employees, benchmarked against the multiple industry standard per Gartner	\$2,663	\$2,810	\$4,963	\$5,000
Percentage of network uptime, relative to the entire year, under IT control	99.99	99.82	99.95	99.95 or greater

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
INFORMATION TECHNOLOGY		GIS		
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 have not considered.				
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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	Target FY 2023
Activity Demand/Workload				
Number of Map/Data request	85	207	307	85
Number of GIS usability across the organization	40	66	91	40
Number of GIS datasets optimized and improved	55	78	77	55
Efficiency/Effectiveness Measures				
M&O budget per capita	\$2.25	\$2.38	\$3.01	\$3.09
M&O budget % of city budget	0.28%	0.27%	0.30%	0.32%
Percentage of map/data request completed within ten days	70%	87%	91%	70%
Total number of Community Map web visits	3,320	6,975	11217	3,000
Number of GIS data reviewed/updated/ created quarterly (avg)				
This number measures the amount of GIS features reviewed/updated				
2023 - I want to adjust the measurement to capture number of datasets We are moving to an Enterprise GIS environment instead of single feature environment so we will see an adjustment in the nubers				
	8,000	7,882	7,952	7,500

HUMAN RESOURCES

HUMAN RESOURCES ADMIN

Program 101-012-020

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

CIVIL SERVICE

Program 101-012-022

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

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$485,491	\$662,263	\$662,263	\$810,735	\$847,829
SUPPLIES	\$8,136	\$9,250	\$9,250	\$11,000	\$11,000
SERVICES & PROFESSIONAL FEES	\$147,875	\$298,550	\$178,550	\$208,850	\$196,350
TOTAL	\$641,503	\$970,063	\$850,063	\$1,030,585	\$1,055,179

PERSONNEL:

Full Time	5	6	6	7	7
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ACTIVITY SUMMARY				
<u>DEPARTMENT</u>		<u>PROGRAM/ACTIVITY</u>		
HUMAN RESOURCES		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2022 Target
Activity Demand/Workload				
Annual number of jobs posted	80	189	103	82
Annual number of applications received	4,000	4192	5131	4,000
Annual number of new hires (full-time and part-time)	125	176	174	125
Annual number of wellness events and programs	36	16	35	35
Annual number of wellness program participants	200	309	635	175
Number of job descriptions currently on file	115	117	121	117
Efficiency/Effectiveness Measures				
M&O budget per capita	\$12.40	\$10.79	11.67%	\$17.06
M&O budget % of General Fund budget	1.54%	1.25%	1.17%	1.77%
Average number of applications per job posting	50	6100%	275	50
Average time (in days) for pre-hire employee processing	5	4	5	5
Percentage of full-time employees participating in wellness activities and programs	60%	65%	80%	60%
Average number of job descriptions reviewed / updated per month	5	6	16	5

ACTIVITY SUMMARY				
<u>DEPARTMENT</u> HUMAN RESOURCES		<u>PROGRAM/ACTIVITY</u> 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)	Actual FY 2020	Actual FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
Number of entry Civil Service tests given	3	1	3	3
Number of entry Civil Service applicants	300	280	576	350
Number of promotion Civil Service tests given	5	3	6	4
Number of promotion Civil Service applicants	12	10	40	12
Efficiency/Effectiveness Measures				
M&O budget per capita	\$0.99	\$0.72	\$0.73	\$1.35
M&O budget % of General Fund budget	0.12%	0.008	0.07%	0.14%
Percentage of applicants who take and pass the test for entry level firefighters and police officers	70%	90%	84%	75%
Percentage of applicants who take and pass the tests for promotions	80%	na	47%	80%

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
TRANSFERS	\$1,279,167	\$0	\$0	\$0	\$0
TOTAL	\$1,279,167	\$0	\$0	\$0	\$0

CITY OF DESOTO

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

SUMMARY

LINE ITEM EXPENDITURES	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
PERSONNEL	\$760,936	\$630,068	\$803,848	\$2,609,750	\$659,750
SERVICES & PROFESSIONAL FEES	\$6,924,047	\$7,949,321	\$7,999,321	\$2,772,198	\$3,144,198
TRANSFERS	\$30,000	\$3,680,000	\$3,680,000	\$230,000	\$30,000
TOTAL	\$7,714,983	\$12,259,389	\$12,483,169	\$5,611,948	\$3,833,948

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$287,670	\$471,029	\$471,029	\$421,329	\$ 379,022
REVENUES					
FRANCHISE FEES	\$182,577	\$100,000	\$100,000	\$75,000	\$75,000
INTEREST REVENUES	\$783	\$300	\$300	\$300	\$300
TOTAL REVENUES	\$183,359	\$100,300	\$100,300	\$75,300	\$75,300
TOTAL AVAILABLE RESOURCES	\$ 471,029	\$ 571,329	\$ 571,329	\$ 496,629	\$ 454,322
EXPENDITURES					
CAPITAL OUTLAY	\$0	\$150,000	\$150,000	\$117,607	\$100,000
TOTAL EXPENDITURES	\$0	\$150,000	\$150,000	\$117,607	\$100,000
FUND BALANCE-ENDING	\$471,029	\$421,329	\$421,329	\$379,022	\$354,322

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$2,656,931	\$3,003,773	\$3,003,773	\$3,012,773	\$3,021,773
<u>REVENUES</u>					
INTEREST REVENUE	\$117,675	\$9,000	\$9,000	\$9,000	\$9,000
TRANSFERS FROM OTHER FUNDS	\$229,167	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$346,842	\$9,000	\$9,000	\$9,000	\$9,000
TOTAL AVAILABLE RESOURCES	\$3,003,773	\$3,012,773	\$3,012,773	\$3,021,773	\$3,030,773
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$3,003,773	\$3,012,773	\$3,012,773	\$3,021,773	\$3,030,773



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COOPERATIVE



EFFORTS

SW REGIONAL COMM CENTER

REGIONAL DISPATCH SERVICES

Program 111-009-021

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

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAPITAL BAL.-BEGINNING	\$494,839	\$509,359	\$509,359	\$545,008	\$166,006

REVENUES

INTERGOVERNMENTAL REVENUE	\$2,682,486	\$3,371,476	\$3,371,476	\$3,476,692	\$3,776,692
E911 REVENUE	\$981,717	\$1,024,000	\$1,024,000	\$1,024,000	\$1,024,000
INTEREST REVENUES	\$0	\$1,000	\$1,000	\$1,000	\$1,000
CHARGES FOR SERVICES	\$22,800	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL REVENUES	\$ 3,687,003	\$4,446,476	\$4,446,476	\$4,551,692	\$4,851,692
TOTAL AVAILABLE RESOURCES	\$ 4,181,843	\$4,955,835	\$4,955,835	\$5,096,700	\$5,017,698

EXPENDITURES

PERSONNEL	\$2,546,761	\$2,840,012	\$2,840,012	\$3,237,613	\$3,217,673
SUPPLIES	\$112,648	\$135,410	\$131,760	\$141,300	\$140,500
SERVICES & PROFESSIONAL FEES	\$462,406	\$540,131	\$543,131	\$686,826	\$619,461
TRANSFERS TO OTHER FUNDS	\$480,000	\$480,000	\$480,000	\$465,000	\$465,000
DEBT SERVICE	\$70,669	\$399,925	\$70,120	\$399,955	\$399,955
TOTAL EXPENDITURES	\$3,672,484	\$4,395,478	\$4,065,023	\$4,930,694	\$4,842,589

WORKING CAPITAL BAL.-ENDING	\$509,359	\$560,357	\$890,812	\$166,006	\$175,109
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PERSONNEL:

Full Time	32	35	35	35	35
Part Time	0	0	0	0	0

CITY OF DESOTO

FUND

SWRCC-EQUIPMENT REPLACE FUND

413

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$519,128	\$606,842	\$606,842	\$653,736	\$500,630
REVENUES					
INTERGOVERNMENTAL REVENUE	\$20,702	\$0	\$0	\$1,977,628	\$0
INTEREST REVENUES	\$1,231	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS	\$480,000	\$480,000	\$480,000	\$465,000	\$465,000
TOTAL REVENUES	\$481,231	\$480,000	\$480,000	\$2,442,628	\$465,000
TOTAL AVAILABLE RESOURCES	\$1,000,359	\$1,086,842	\$1,086,842	\$3,096,363	\$965,630
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$24,942	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$368,575	\$0	\$0	\$2,162,628	\$0
DEBT SERVICE	\$0	\$0	\$433,106	\$433,106	\$433,106
TOTAL EXPENDITURES	\$393,517	\$0	\$433,106	\$2,595,734	\$433,106
FUND BALANCE-ENDING	\$606,842	\$1,086,842	\$653,736	\$500,630	\$532,524

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$372,000	\$372,000	\$372,000	\$372,100	\$372,200
<u>REVENUES</u>					
INTEREST REVENUES	\$0	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$0	\$100	\$100	\$100	\$100
TOTAL AVAILABLE RESOURCES	\$372,000	\$372,100	\$372,100	\$372,200	\$372,300
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$372,000	\$372,100	\$372,100	\$372,200	\$372,300

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
SOUTHWEST REGIONAL COMMUNICATION CENTER		REGIONAL DISPATCH		
MISSION/PROGRAM DESCRIPTION				
<p>Southwest Regional Communications Center (SWRCC) is the consolidated emergency communications department serving the communities of Cedar Hill, DeSoto and Duncanville. SWRCC is a primary Public Safety Answering Point, which answers incoming 9-1-1 calls and seamlessly integrates with the Police and Fire departments of each city for responses of personnel and equipment. This coordination of the three cities' resources allow citizens of each city to benefit by receiving the highest level of quality service. SWRCC's mission is to facilitate the delivery of emergency communications with professionalism and integrity, through the efficient and reliable collection and dissemination of critical information to the responders and citizens. Along with the above directives, SWRCC puts emphasis on Priority P and Priority 1 calls. These calls are defined as life threatening situations. Priority P are emergency calls, with emergency defined as a set of circumstances that require immediate Law Enforcement, Fire and/or EMS response, due to the high probability of death or serious injury to a person; or a major crime in progress. Priority 1 are just-occurred incidents involving injury or having a high threat to life or bodily harm. The term just occurred normally refers to incidents that have taken place in the past three (3) minutes. Ultimately, the center's overall aim is to remain citizen and responder safety focused with objectives that will reach our communities and fulfil their needs.</p>				
GOALS AND OBJECTIVES				
<p>*Answer at least 90% of all emergent phone lines within ten (10) seconds.</p> <p>*Dispatch, on average, Priority P and Priority 1 calls within sixty (60) seconds of receipt.</p> <p>*Remain professional and exude integrity during all operations with our public, internal units, and external agencies. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Obtain all pertinent information and correctly prioritize calls in order to ensure the officers, fire responders and medical service personnel are safe in their responses; dispatchers will follow protocol standards provided during call taking and dispatching. This will be measured through our Quality Assurance Process; supervisors and management systematically monitor and critique incoming and outgoing phone calls and radio traffic.</p> <p>*Maintain a structured training program to ensure employees remain competent in our discipline and to maintain a knowledgeable, ideal performing work force. A six week new employee training program is in place to prepare trainees for performance on the dispatch floor. The training program will also provide opportunities for continuing dispatch education for tenured employees.</p> <p>*Keep the community informed of our progression, strategies and other services (e.g., Alarm Monitoring). This will be accomplished through our Public Relations Team and links on our citizen friendly SWRCC website.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Target
Activity Demand/Workload				
Number of Priority 1 calls (before 2021)	8,995	8,995	94393	100,000
Evaluate approximately 3% of emergency calls dispatched for service	945	945	1240	1,200
Efficiency/Effectiveness Measures				
M&O budget per capita for the Participating Cities	22.98	21.97	22.05	29.49
Percentage of emergency calls answered in 10 seconds or less	95%	90%	95%	90%
Average dispatching time (in seconds) per Priority P and Priority 1			58	
call (APCO industry standard is 60 seconds)	45	60		60
Overall average score of randomly evaluated calls at or above 90% accuracy	97%	95%	93%	95%

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.

CITY OF DESOTO

FUND CITY JAIL OPERATIONS 112

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$610,506	\$734,681	\$734,681	\$607,482	\$311,981
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,345,000	\$1,300,000	\$1,300,000	\$1,405,000	\$1,475,000
CHARGES FOR SERVICES	\$25,442	\$25,800	\$25,800	\$28,800	\$28,800
INTEREST REVENUES	\$1,525	\$3,000	\$3,000	\$3,000	\$3,000
MISCELLANEOUS	\$1,117	\$600	\$600	\$600	\$600
TOTAL REVENUES	\$1,373,083	\$1,329,400	\$1,329,400	\$1,437,400	\$1,507,400
TOTAL AVAILABLE RESOURCES	\$1,983,589	\$2,064,081	\$2,064,081	\$2,044,882	\$1,819,381
EXPENDITURES					
PERSONNEL	\$1,174,548	\$1,372,049	\$1,357,049	\$1,635,851	\$1,556,893
SUPPLIES	\$15,914	\$19,650	\$10,000	\$13,500	\$13,500
SERVICES & PROFESSIONAL FEES	\$36,446	\$72,964	\$70,050	\$68,550	\$68,250
TRANSFERS TO OTHER FUNDS	\$22,000	\$19,500	\$19,500	\$15,000	\$15,000
TOTAL EXPENDITURES	\$1,248,908	\$1,484,163	\$1,456,599	\$1,732,901	\$1,653,643
ENDING FUND BALANCE	\$734,681	\$579,918	\$607,482	\$311,981	\$165,738

PERSONNEL:

Full Time	18	18	18	19	19
Part Time	5	5	5	5	5

ACTIVITY SUMMARY				
DEPARTMENT		PROGRAM/ACTIVITY		
POLICE DEPARTMENT		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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of inmates housed per year	5500	3962	4627	5100
2. Number of Jail inspections	1095	1100	1095	1095
3. Number of prisoner transfers to other agencies	375	42	152	100
Efficiency/Effectiveness Measures				
M&O budget per capita	\$19.90	22.41	21.96	\$31.00
M&O budget as a percentage of total budget	100%	100%	100%	100%
1. Average cost per prisoner per day	\$52.00			
2. Average time per inspection per day	15 min.	15 min.	15 min	15 min.
3. (a). Number of prisoners transported by DSO per year	800	565	501	600
3. (b). Number of prisoners transported by Jail staff per year	1350	1440	1684	1500
3. (c). Average time per prisoner to prepare for transport to another agency	30 min.	21 min	30 min	30 min.

SALES TAX



CORPORATION

DESOTO DEVELOPMENT CORPORATION (DDC)

FUND 125

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

DESOTO PARK DEVELOPMENT CORPORATION (DPDC) FUNDS 118 & 347

PARK DEVELOPMENT CORP.

Fund 118 (merging with Fund 125)

- ❖ 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.

FY 2023 DEPARTMENT WORK PLAN

ECONOMIC DEVELOPMENT



NAME J. Matt Carlson

TITLE Director

To promote, plan, finance and create opportunities for the attraction, growth and retention of enterprises that enhance the tax base, quality of life and level of employment for the citizens of DeSoto, Texas.

Business Plan Goals

- | | |
|--|-------------------------|
| 1) Create an economic development policy for Hampton Road to include a strategy for marketing City-owned land and an incentive policy to encourage targeted economic development in the area | FY2022 Q1 – FY 2023 Q3 |
| 2) Create an economic development plan for Hampton Road, Belt Line Road at Cockrell Hill and general citywide commercial nodes | Underway – FY 2023 Q4 |
| 3) Develop an economic development policy for the redevelopment of aging inline retail centers | Underway – FY 2023 Q1 |
| 4) Develop a Grow DeSoto Market Place construction/transition plan to include more traditional restaurant space and seating areas | FY 2022 Q1 – FY 2023 Q2 |
| 5) Develop incentive program to attract anchor developments in the Hampton Road Corridor | FY 2022 Q4 – Ongoing |
| 6) Identify and beautify public infrastructure in DeSoto | FY 2022 Q4 – Ongoing |

Department Goals

- 1) Attract a net, minimum outside investment of \$100 million to make DeSoto more prosperous
- 2) Expand Business Retention and Expansion efforts and reporting
- 3) Increase the net sales tax revenue by at least 5%
- 4) Increase employment opportunities by a minimum of 100 jobs
- 5) Facilitate collaborative efforts with regional partners
- 6) Transition Grow DeSoto Business Incubator Project away from City funding
- 7) Continue to strengthen the EDC Board and Staff

Personal Professional Development Plan

- 1) Improve financial reporting structure to Board of Directors and provide increased investment income through restructured use of DDC fund balance
- 2) Continue expansion of regional/state networking plan with senior staff
- 3) Engage Strategic Partners to further promote regional growth and marketing
- 4) Expand engagement with the Texas Economic Development Council
- 5) Continue participation in International Economic Development Council leadership
- 6) Participate in emerging industry seminars and trends
- 7) Identify personal training initiatives

CITY OF DESOTO

FUND

DESOTO DEVELOPMENT CORP

118 & 125 Combined

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$4,557,169	\$7,291,213	\$7,291,213	\$8,146,385	\$7,633,493
SALES TAX REVENUES	\$4,407,355	\$3,956,250	\$3,956,250	\$3,500,000	\$3,500,000
CHARGES FOR SERVICES	\$364,376	\$200,000	\$560,000	\$360,000	\$360,000
INTEREST REVENUES	\$11,081	\$10,000	\$20,000	\$10,000	\$10,000
MISCELLANEOUS	\$4,000	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$4,786,812	\$4,166,250	\$4,536,250	\$3,870,000	\$3,870,000
TOTAL AVAILABLE RESOURCES	\$9,343,981	\$11,457,463	\$11,827,463	\$12,016,385	\$11,503,493
EXPENDITURES					
PERSONNEL	\$247,299	\$474,878	\$474,878	\$529,587	\$530,887
SUPPLIES	\$15,257	\$9,500	\$9,500	\$7,180	\$9,500
SERVICES & PROFESSIONAL FEES	\$1,322,812	\$2,969,000	\$2,969,000	\$2,956,125	\$2,961,500
CAPITAL OUTLAY	\$0	\$10,000	\$10,000	\$15,000	\$10,000
TRANSFERS TO OTHER FUNDS	\$467,400	\$217,700	\$217,700	\$875,000	\$875,000
TOTAL EXPENDITURES	\$2,052,768	\$3,681,078	\$3,681,078	\$4,382,892	\$4,386,887
ENDING FUND BALANCE	\$7,291,213	\$7,776,385	\$8,146,385	\$7,633,493	\$7,116,606

CITY OF DESOTO

FUND

DEBT SERVICE PARKS DEVELOPMENT

347

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$107,853	\$105,621	\$105,621	\$101,621	\$101,621
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$0	\$0	\$0
SALES TAX REVENUES	\$0	\$0	\$0	\$0	\$0
PHONE CARD & CREDIT CARD	\$0	\$0	\$0	\$0	\$0
INTEREST REVENUES	\$318	\$100	\$100	\$0	\$0
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$0	\$0	\$0
TRANSFERS FROM OTHER FUNDS	\$217,700	\$217,700	\$217,700	\$0	\$0
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$218,018	\$217,800	\$217,800	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$325,871	\$323,421	\$323,421	\$101,621	\$101,621
EXPENDITURES					
DEBT SERVICE	\$220,250	\$221,800	\$221,800	\$0	\$0
PERSONNEL	\$0	\$0	\$0	\$0	\$0
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$220,250	\$221,800	\$221,800	\$0	\$0
ENDING FUND BALANCE	\$105,621	\$101,621	\$101,621	\$101,621	\$101,621

PUBLIC UTILITY



FUND

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 throughout the City.

PUBLIC UTILITY DEPARTMENT

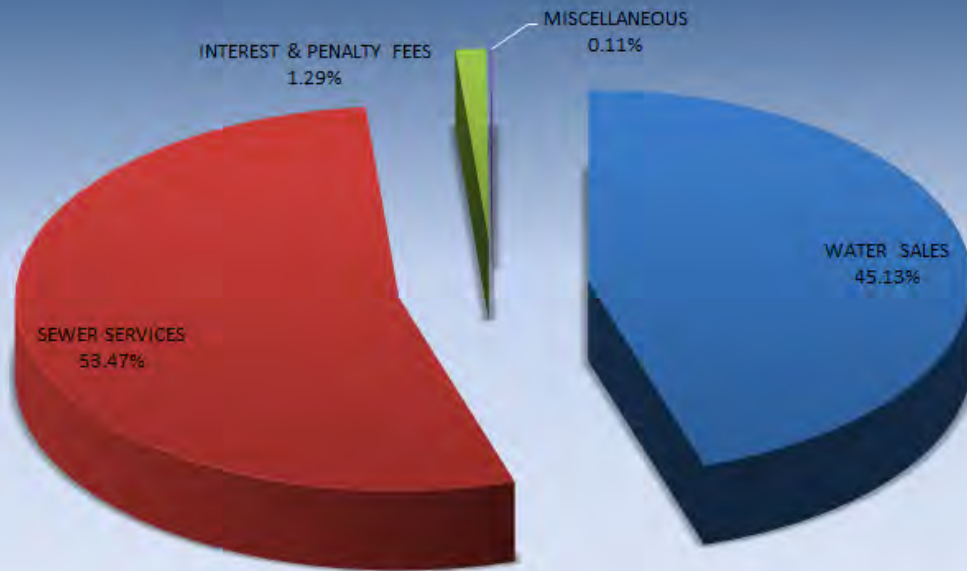
UTILITY BUILD CONSTRUCTION FUND Fund 505

- ❖ Funds the construction of the Public Utility Building.

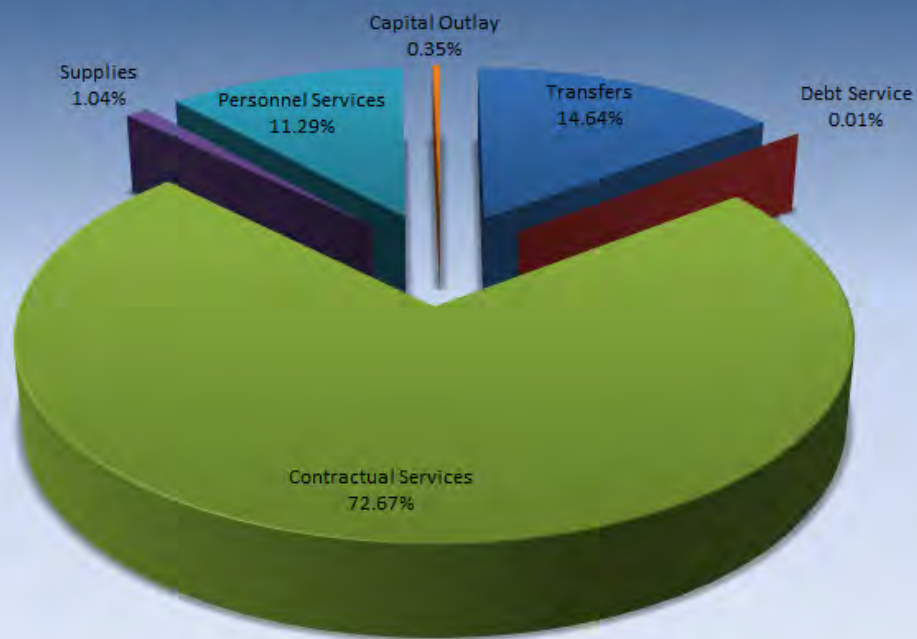
CIP-WATER & SEWER FUND Fund 508

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

PUBLIC UTILITY FUND TOTAL REVENUE BUDGET



PUBLIC UTILITY FUND TOTAL EXPENDITURES BUDGET



Public Utility Fund Major Revenue Sources



CITY OF DESOTO

FUND PUBLIC UTILITY FUND 502

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAPITAL-BEGINNING BAL.	\$13,039,983	\$14,856,794	\$14,856,794	\$13,452,004	\$13,034,165
REVENUES					
WATER & SEWER SALES	\$23,697,791	\$24,372,760	\$24,372,760	\$25,362,700	\$25,869,400
WATER & SEWER CONNECTION	\$20,703	\$61,000	\$61,000	\$61,220	\$61,220
WATER & SEWER SENIOR DISCOUNTS	(\$259,791)	(\$240,000)	(\$240,000)	(\$240,000)	(\$240,000)
PENALTY FEES	\$114,275	\$300,000	\$300,000	\$300,000	\$300,000
INTEREST REVENUES	\$60,961	\$30,000	\$30,000	\$30,000	\$30,000
MISCELLANEOUS/BOND PROCEEDS	\$1,055,760	\$27,000	\$27,000	\$27,000	\$27,000
TOTAL REVENUES	\$24,689,700	\$24,550,760	\$24,550,760	\$25,540,920	\$26,047,620
TOTAL AVAILABLE RESOURCES	\$37,729,682	\$39,407,554	\$39,407,554	\$38,992,924	\$39,081,785
APPROPRIATIONS					
PERSONNEL	\$1,933,235	\$2,535,733	\$2,535,733	\$2,931,707	\$2,925,281
SUPPLIES	\$146,389	\$258,388	\$258,388	\$269,550	\$267,000
SERVICES & PROFESSIONAL FEES	\$17,370,370	\$18,326,381	\$18,326,381	\$18,864,595	\$19,568,444
CAPITAL OUTLAY	\$0	\$0	\$0	\$90,000	\$0
TRANSFERS TO OTHER FUNDS	\$3,422,895	\$4,833,548	\$4,833,548	\$3,801,407	\$4,486,007
DEBT SERVICE	\$0	\$1,500	\$1,500	\$1,500	\$1,500
TOTAL APPROPRIATIONS	\$22,872,888	\$25,955,550	\$25,955,550	\$25,958,759	\$27,248,232
0.0%					
WORKING CAPITAL -ENDING BAL.	\$14,856,794	\$13,452,004	\$13,452,004	\$13,034,165	\$11,833,553

PERSONNEL:					
Full Time	31	33	33	34	34
Part Time	1	1	1	1	1

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
PUBLIC UTILITIES	ADMINISTRATION			
MISSION/PROGRAM DESCRIPTION				
<p>The Performance Measures Plan contains performance measures that help guide the Public Utilities Department (DPU) to meet and improve its operating efficiency, and effectiveness with respect to the financial and budgetary responsibilities workforce development, safety, and regulatory, affordable rates, adequate and sustainable water supply and wastewater collection infrastructure and general oversight. The Department also utilizes the measures to provide a mechanism to conduct comparative analysis in order to implement quality improvement processes, enhance risk-based decision-making and financial health. The Pubic Utilities Department Director is responsible for the Adminstration, Utility Billing, Field Operation functions, as well as oversight of all activities associated with the delivery of water and sewer services.</p> <p>The Mission for Customer Services is to provide excellent (quality) customer services by communicating effectively, billing accurately (for each utility) for sales and services, and delivering affordable water and wastewater services efficiently based on the understanding the needs and perceptions of our customers and the community at large. The Mission for Water Operations and Wastewater Collections is to provide a reliable, safe, affordable, sustainable water supply, well maintained and reliable infrastructure, to protect the health of its citizens and customers, minimize the environmental impacts on the community and natural resources while ensuring the ability of the community to grow in a responsible manner. To foster respectable dynamic, honest business relationships with our treatment providers. 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, the Utility Billing (UB) Manager and the Water Superintendent by dispatching service calls to Water Maintenance with respect to sewer stoppages, generating purchase requisitions, processing invoices for payment, ordering supplies, and serving as backup to key positions in UB.</p>				
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)	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of customer accounts serviced by the Public Utilities Department	1718	17,718	68,488	17000
2. Annual water sales in gallons	2,347,102,887	2,347,102,887	2,464,885,194	2,500,000,000
3. Number of customer calls for sewer blockage assistance	549	549	502	500
Efficiency/Effectiveness Measures				
Public Utilities Administration O&M budget per capita	\$3.53	\$2.39	\$4.07	\$9.03
Public Utilities Administration O&M budget as a percentage the overall departmental budget	0.84%	0.58%	0.84%	1.94%
1. Average O&M cost (\$) per customer account served	\$1,209	\$1,209	\$403	\$400
2. Average O&M cost (\$) per million gallons of water sold	\$9,897	\$9,894	\$11,910	\$9,808
3. Number of sewer backup claims paid by City's insurance	0	0	0	0

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
PUBLIC UTILITIES	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)	Actual FY 2020	Actual FY 2021	Actual FY 2022	FY 2023 Target
Activity Demand/Workload				
1. Number of water bills generated	212,860	216,659	218,411	216,000
2. Number of Utility Billing work orders	14,581	17,294	17,071	16,000
3. Number of disconnections due to nonpayment	2,377	2,061	2,310	5,000
4. Number of water meter reads per year	217,323	219,275	219,275	219,275
Efficiency/Effectiveness Measures				
Utility Billing budget per capita	\$25.19	\$25.97	\$36.31	\$45.56
Utility Billing budget % of Public Utilities O&M budget	6.0%	6.3%	7.48%	9.8%
1. Percent of water bills generated on time	95%	79%	100%	100%
2. Percent of Utility Billing work orders completed within (1) business day	99%	99%	99%	99%
3. Percent of uncollected revenue recovered after disconnections	85%	75%	73%	75%
4. Percent of meters tested for accuracy each year	1%	0.30%	1.0%	1%

ACTIVITY SUMMARY				
DEPARTMENT	PROGRAM/ACTIVITY			
PUBLIC UTILITIES	FIELD OPERATIONS			
MISSION/PROGRAM DESCRIPTION				
<p>Utility Field Operations is responsible for the day-to-day operation and maintenance of the water distribution system and the wastewater collection system. The water distribution system consists of more than 200 miles of piping with over 6,500 valves and 2,200 fire hydrants. Water distribution activities involve exercising system valves, collecting water samples, and making necessary system repairs in order to maintain adequate flow and pressure.</p> <p>The Texas Commission on Environmental Quality (TCEQ) mandates that each dead-end line on the distribution system be flushed monthly to help maintain water quality. Dead-end lines typically occur in cul-de-sacs or at the end of streets with only a single point of entry. Because dead-end lines are only tied in to the distribution at one end, the water reaches the end of the line and stops. During periods of low water usage, the water quality at the end of the line can deteriorate. Routine flushing forces the old water out of the line and introduces fresh water.</p> <p>The wastewater collection system consists of over 200 miles of piping and over 3,000 sewer manholes. Wastewater collection activities involve maintaining the system through proactive flushing, cleaning and making system repairs as needed.</p>				
GOALS AND OBJECTIVES				
<p>*Maintain the water distribution system by repairing leaks and breaks in a timely manner.</p> <p>*Maintain the wastewater system by making necessary repairs and preforming proactive flushing and cleaning.</p> <p>*Ensure the operability of valves on the water distribution system by routinely exercising and operating each valve.</p> <p>*Maintain water quality in the distribution system by performing monthly flushing activities and by responding to water quality complaints in a timely manner.</p>				
PERFORMANCE MEASURES/SERVICE LEVELS				
Quantifiable Factor(s)	Actuals FY 2020	Actuals FY 2021	FY 2022 Actuals	FY2023 Target
Activity Demand/Workload				
1. Number of dead-end water line flushing events annually	1260	1260	1260	1260
2. Daily water allowance from Dallas without penalty (gallons)	14.5MGD	14.5MGD	16.0mgd	16.0mgd
3. Number of valves in the water distribution system*	6500	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	196	196	237	200
6. Number of repairs made on sewer system	42	42	16	40
7. Number of water quality complaints received	85	85	123	110
Efficiency/Effectiveness Measures				
Field Operations budget per capita	\$279.54	\$278.03	\$244.92	\$307.29
Field Operations budget as % of Public Utilities O&M budget	67%	68%	61%	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	9	0%
3. Percentage of valves exercised annually	21%	21%	14%	15%
4. Percentage of bacteriological samples within regulatory compliance	99%	100%	100%	100%
5. Percentage of water repairs completed within 5 hours	90%	100%	100%	100%
6. Percentage of sewer repairs completed within 5 hours	90%	100%	100%	100%
7. Percentage of water quality complaints addressed	95%	100%	100%	100%

CITY OF DESOTO

FUND

WATER METER REPLACEMENT FUND

503

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$ 310,088	\$ 502,194	\$ 502,194	\$ 1,002,494	\$ 1,262,794
REVENUES					
INTEREST REVENUES	\$974	\$300	\$300	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$300,000	\$800,000	\$800,000	\$800,000	\$800,000
TOTAL REVENUES	\$300,974	\$800,300	\$800,300	\$800,300	\$800,300
TOTAL AVAILABLE RESOURCES	\$ 611,062	\$ 1,302,494	\$ 1,302,494	\$ 1,802,794	\$ 2,063,094
APPROPRIATIONS					
SERVICES & PROFESSIONAL FEES	\$108,868	\$300,000	\$300,000	\$300,000	\$300,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$240,000	\$0
TOTAL APPROPRIATIONS	\$108,868	\$300,000	\$300,000	\$540,000	\$300,000
FUND BALANCE-ENDING	\$ 502,194	\$ 1,002,494	\$ 1,002,494	\$ 1,262,794	\$ 1,763,094

CITY OF DESOTO

FUND

WATER/SEWER EQUIP REPLACE FUND

504

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$425,722	\$ 484,770	\$484,770	\$485,070	\$485,370
REVENUES					
INTEREST REVENUES	\$985	\$300	\$300	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$123,700	\$174,000	\$174,000	\$145,000	\$329,600
TOTAL REVENUES	\$124,685	\$174,300	\$174,300	\$145,300	\$329,900
TOTAL AVAILABLE RESOURCES	\$550,408	\$ 659,070	\$ 659,070	\$ 630,370	\$ 815,270
APPROPRIATIONS					
CAPITAL OUTLAY	\$65,638	\$174,000	\$174,000	\$145,000	\$383,800
TOTAL APPROPRIATIONS	\$65,638	\$174,000	\$174,000	\$145,000	\$383,800
FUND BALANCE-ENDING	\$484,770	\$ 485,070	\$ 485,070	\$ 485,370	\$ 431,470

CITY OF DESOTO

FUND UTILITY BUILD CONSTRUCTION FUND 505

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$2,016,297	\$ 3,026,232	\$3,026,232	\$8,029,232	\$8,032,232
REVENUES					
INTEREST REVENUES	\$9,935	\$3,000	\$3,000	\$3,000	\$3,000
TRANSFERS FROM OTHER FUNDS	\$1,000,000	\$5,000,000	\$5,000,000	\$0	\$500,000
TOTAL REVENUES	\$1,009,935	\$5,003,000	\$5,003,000	\$3,000	\$503,000
TOTAL AVAILABLE RESOURCES	\$3,026,232	\$ 8,029,232	\$ 8,029,232	\$ 8,032,232	\$ 8,535,232
APPROPRIATIONS					
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$3,026,232	\$ 8,029,232	\$ 8,029,232	\$ 8,032,232	\$ 8,535,232

CITY OF DESOTO

FUND

CIP-WATER & SEWER FUND

508

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAPITAL-BEGINNING BAL.	\$7,252,082	\$5,462,894	\$5,462,894	\$9,671,893	\$1,023,351
<u>REVENUES</u>					
INTEREST REVENUES	\$11,679	\$20,000	\$20,000	\$20,000	\$20,000
TRANSFERS FROM OTHER FUNDS	\$1,525,221	\$1,980,574	\$1,980,574	\$1,977,433	\$1,977,433
MISCELLANEOUS/BOND PROCEEDS	\$312	\$3,100,000	\$10,000,000	\$3,100,000	\$10,000,000
TOTAL REVENUES	\$1,537,212	\$5,100,574	\$12,000,574	\$5,097,433	\$11,997,433
TOTAL AVAILABLE RESOURCES	\$8,789,293	\$10,563,468	\$17,463,468	\$14,769,326	\$ 13,020,784
<u>APPROPRIATIONS</u>					
CAPITAL OUTLAY	\$2,574,295	\$5,740,000	\$5,740,000	\$12,740,000	\$5,740,000
DEBT SERVICE	\$752,105	\$2,051,575	\$2,051,575	\$1,005,975	\$1,002,800
TOTAL APPROPRIATIONS	\$3,326,400	\$7,791,575	\$7,791,575	\$13,745,975	\$6,742,800
WORKING CAPITAL -ENDING BAL.	\$5,462,894	\$2,771,893	\$9,671,893	\$1,023,351	\$6,277,984



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STORM DRAINAGE



UTILITY FUNDS

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

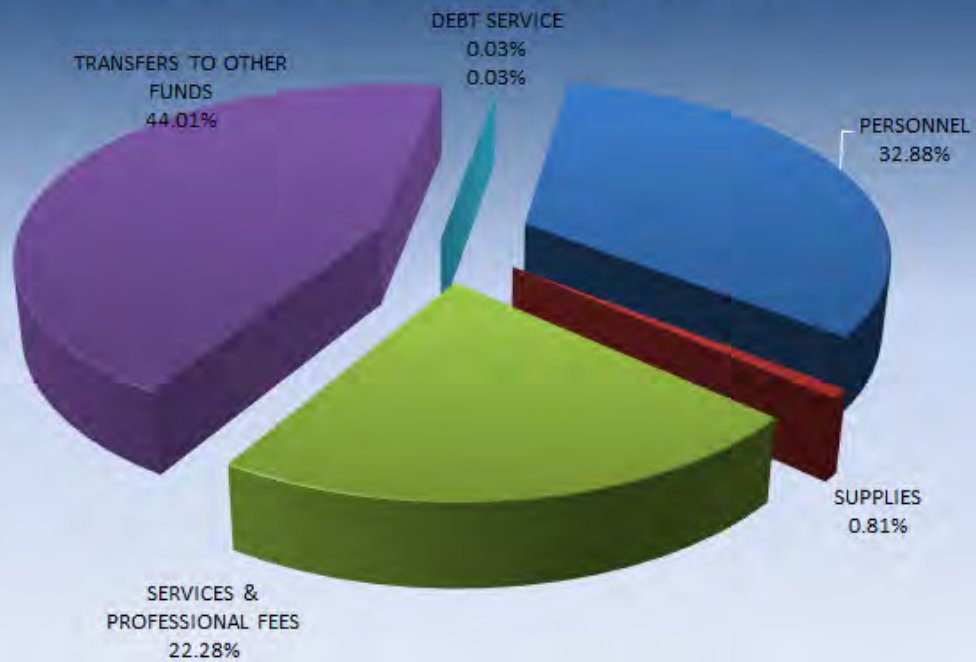
Fund 528

- ❖ Funds drainage improvements throughout the City.

Drainage Fund Revenues Total Budget \$1,581,000



Drainage Fund Expenditures Total Budget \$1,363,174



CITY OF DESOTO

FUND

STORM DRAINAGE UTILITY FUND

522

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAPITAL-BEGINNING BAL.	\$927,013	\$1,508,570	\$1,508,570	\$1,613,646	\$1,831,472
<u>REVENUES</u>					
DRAINAGE CHARGE REVENUE	\$1,604,123	\$1,580,000	\$1,580,000	\$1,580,000	\$1,580,000
INTEREST REVENUES	\$2,968	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUES	\$1,607,091	\$1,581,000	\$1,581,000	\$1,581,000	\$1,581,000
TOTAL AVAILABLE RESOURCES	\$2,534,104	\$3,089,570	\$3,089,570	\$3,194,646	\$3,412,472
<u>APPROPRIATIONS</u>					
PERSONNEL	\$222,345	\$340,877	\$340,877	\$448,227	\$448,207
SUPPLIES	\$3,442	\$11,000	\$11,000	\$11,000	\$11,000
SERVICES & PROFESSIONAL FEES	\$199,821	\$301,472	\$301,472	\$303,672	\$301,472
TRANSFERS TO OTHER FUNDS	\$599,925	\$599,925	\$599,925	\$599,925	\$599,925
DEBT SERVICE	\$0	\$350	\$350	\$350	\$350
TOTAL APPROPRIATIONS	\$1,025,534	\$1,253,624	\$1,253,624	\$1,363,174	\$1,360,954
WORKING CAPITAL -ENDING BAL.	\$1,508,570	\$1,835,946	\$1,835,946	\$1,831,472	\$2,051,518

PERSONNEL:

Full Time

5

5

5

5

5

CITY OF DESOTO

FUND

DRAINAGE EQUIP REPLACE FUND

524

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$10,237	\$10,237	\$10,237	\$10,287	\$10,337
REVENUES					
INTEREST REVENUES	\$0	\$50	\$50	\$50	\$50
TOTAL REVENUES	\$0	\$50	\$50	\$50	\$50
TOTAL AVAILABLE RESOURCES	\$10,237	\$10,287.10	\$10,287	\$10,337	\$10,387
APPROPRIATIONS					
TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$0
FUND BALANCE-ENDING	\$10,237	\$10,287.10	\$10,287	\$10,337	\$10,387

CITY OF DESOTO

FUND

DRAINAGE IMPROVEMENTS FUND

528

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAPITAL-BEGINNING BAL.	\$ 2,879,488	\$2,817,944	\$2,817,944	\$2,320,969	\$1,322,994
REVENUES					
INTEREST REVENUES	\$22,855	\$2,500	\$2,500	\$2,500	\$2,500
TRANSFERS FROM OTHER FUNDS	\$599,925	\$599,925	\$599,925	\$599,925	\$599,925
TOTAL REVENUES	\$622,780	\$602,425	\$602,425	\$602,425	\$602,425
TOTAL AVAILABLE RESOURCES	\$3,502,268	\$3,420,369	\$3,420,369	\$2,923,394	\$1,925,419
APPROPRIATIONS					
CAPITAL OUTLAY	\$659,631	\$700,000	\$700,000	\$1,200,000	\$700,000
DEBT SERVICE	\$24,693	\$399,400	\$399,400	\$400,400	\$400,400
TOTAL APPROPRIATIONS	\$684,324	\$1,099,400	\$1,099,400	\$1,600,400	\$1,100,400
FUND BALANCE-ENDING	\$2,817,944	\$2,320,969	\$2,320,969	\$1,322,994	\$825,019

SANITATION



ENTERPRISE FUNDS

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

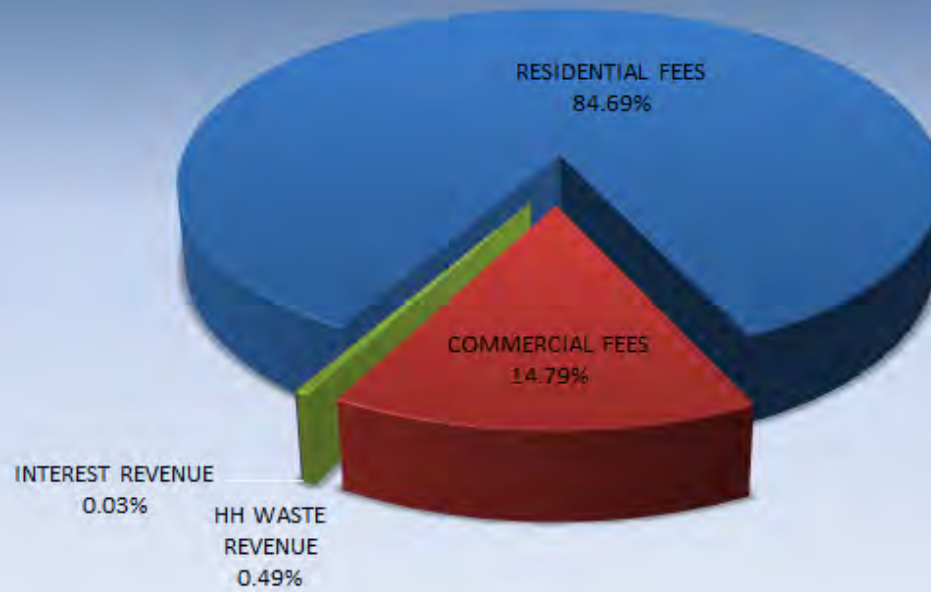
- ❖ Funds solid waste collection services for both residential and commercial customers.

SANITATION EQUIP REPLACE FUND

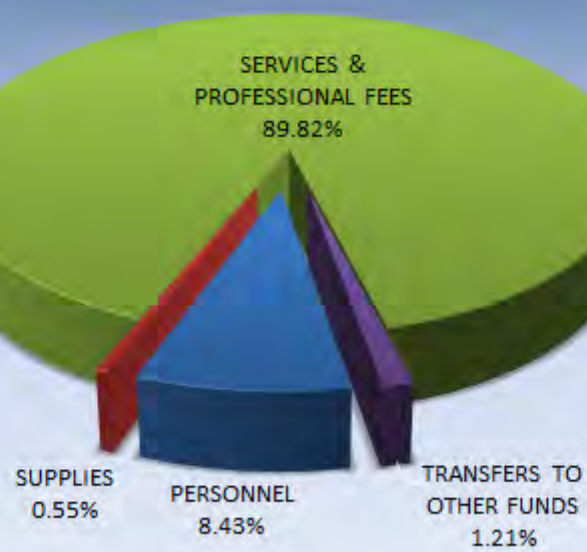
Fund 553

- ❖ Funds capitalized equipment purchases.

Sanitation Fund Revenue



Sanitation Fund Expenditures



CITY OF DESOTO

FUND

SANITATION ENTERPRISE FUND

552

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAPITAL-BEGINNING BAL.	\$701,618	\$341,668	\$341,668	\$662,084	\$485,540
<u>REVENUES</u>					
CHARGES FOR SERVICES	\$5,438,708	\$5,588,000	\$5,599,000	\$6,054,300	\$6,359,472
INTEREST REVENUES	\$881	\$5,000	\$5,000	\$2,000	\$2,000
TRANSFERS FROM OTHER FUNDS	\$0	\$46,500	\$0	\$0	\$0
CONTRIBUTIONS/ MISCELLANEOUS	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL REVENUES	\$5,469,589	\$5,669,500	\$5,634,000	\$6,086,300	\$6,391,472
TOTAL AVAILABLE RESOURCES	\$6,171,207	\$6,011,168	\$5,975,668	\$6,748,384	\$6,877,012
<u>APPROPRIATIONS</u>					
PERSONNEL	\$341,083	\$446,175	\$446,175	\$527,706	\$532,222
SUPPLIES	\$22,034	\$38,709	\$32,575	\$34,550	\$36,350
SERVICES & PROFESSIONAL FEES	\$5,299,329	\$5,055,994	\$5,009,628	\$5,624,988	\$5,822,628
CAPITAL OUTLAY	\$81,493	\$0	\$0	\$0	\$0
TRANSFERS TO OTHER FUNDS	\$85,600	\$142,100	\$142,100	\$75,600	\$110,600
TOTAL APPROPRIATIONS	\$5,829,539	\$5,682,978	\$5,630,478	\$6,262,844	\$6,501,800
WORKING CAPITAL -ENDING BAL.	\$341,668	\$328,190	\$345,190	\$485,540	\$375,212
<u>PERSONNEL:</u>					
Full Time	6	8	8	8	8

CITY OF DESOTO

FUND

SANITATION EQUIP REPLACE FUND

553

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
WORKING CAP. CARRYOVER-BEGINNING	\$81,771	\$167,711	\$167,711	\$59,911	\$50,611
REVENUES					
INTEREST	\$340	\$100	\$100	\$100	\$100
TRANSFERS FROM OTHER FUNDS	\$85,600	\$142,100	\$142,100	\$75,600	\$110,600
TOTAL REVENUES	\$85,940	\$142,200	\$142,200	\$75,700	\$110,700
TOTAL AVAILABLE RESOURCES	\$167,711	\$309,911	\$309,911	\$135,611	\$161,311
APPROPRIATIONS					
CAPITAL OUTLAY	\$0	\$250,000	\$250,000	\$85,000	\$85,000
TOTAL APPROPRIATIONS	\$0	\$250,000	\$250,000	\$85,000	\$85,000
WORKING CAPITAL BAL.-ENDING	\$167,711	\$59,911	\$59,911	\$50,611	\$76,311



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HOTEL OCCUPANCY



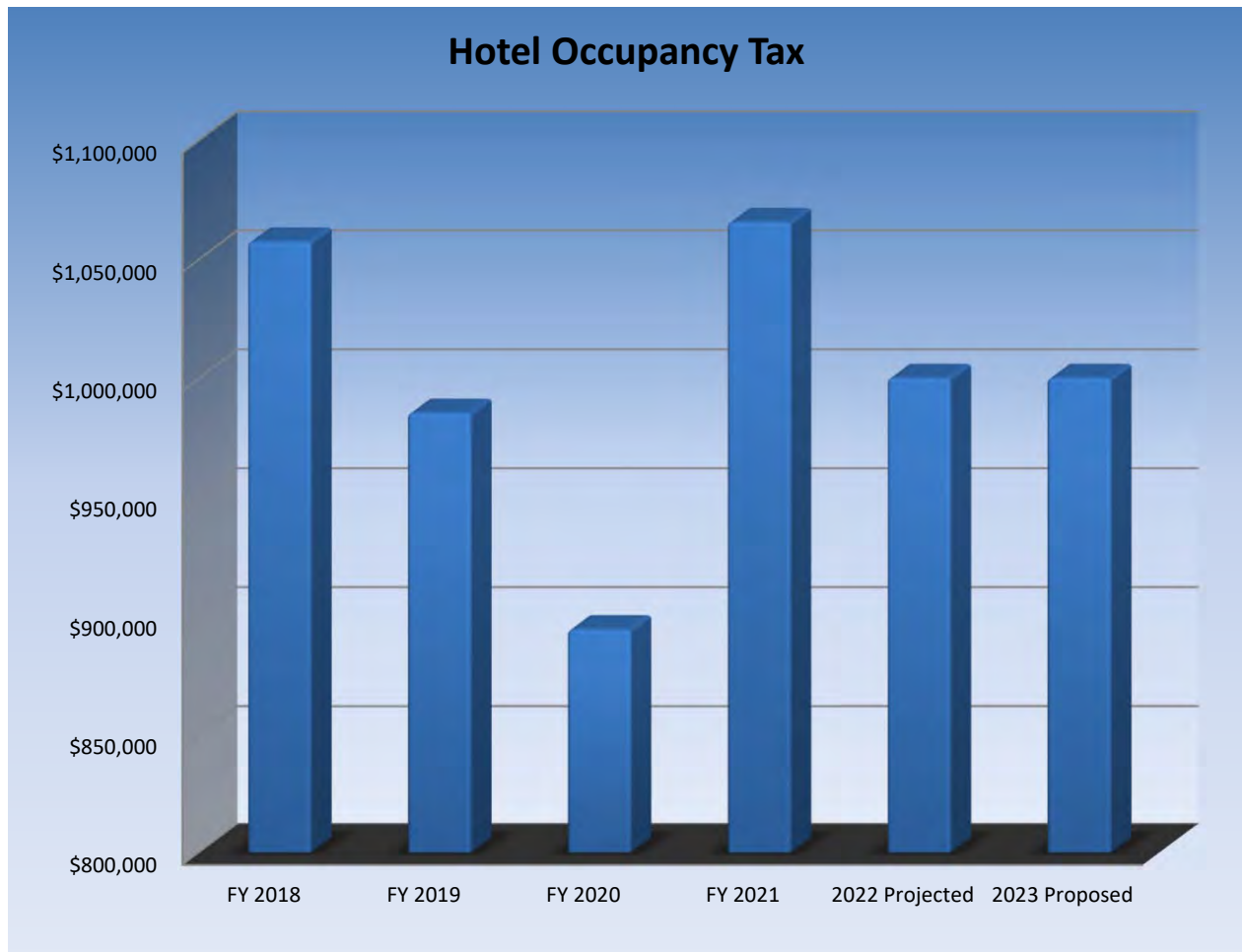
FUND

HOTEL OCCUPANCY FUND-221

HOTEL OCCUPANCY TAX FUND

Fund 221

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



<u>Fiscal Year</u>	<u>Hotel Tax</u>
FY 2017	\$ 903,183
FY 2018	\$ 1,057,307
FY 2019	\$ 985,335
FY 2020	\$ 894,320
FY 2021	\$ 1,065,522
2022 Projected	\$ 1,000,000
2023 Adopted	\$ 1,000,000

The City of Desoto is located on the West side of I-35E, at the I-35 E southern entrance to the Dallas metropolitan area. Hotel occupancy tax is collected from ten (10) hotels located within the DeSoto city limits: America's 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, and Comfort Inn Suites.

CITY OF DESOTO

FUND

220

HOTEL OCCUPANCY TAX -STABILIZATION FUND

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$ 502,926	\$ 504,474	\$ 504,474	\$ 504,474	\$ 504,474
REVENUES					
INTEREST REVENUE	\$ 1,548	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,548	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 504,474	\$ 504,474	\$ 504,474	\$ 504,474	\$ 504,474
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE-ENDING	\$ 504,474	\$ 504,474	\$ 504,474	\$ 504,474	\$ 504,474

CITY OF DESOTO

FUND

HOTEL OCCUPANCY TAX FUND

221

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$1,800,250	\$2,331,290	\$2,331,290	\$2,745,890	\$2,872,790
REVENUES					
HOTEL OCCUPANCY TAX FUND	\$1,065,522	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
CHARGES FOR SERVICES	\$5,685	\$0	\$0	\$0	\$0
INTEREST	\$7,785	\$2,000	\$2,000	\$5,000	\$5,000
TOTAL REVENUES	\$1,078,992	\$1,002,000	\$1,002,000	\$1,005,000	\$1,005,000
TOTAL AVAILABLE RESOURCES	\$2,879,242	\$3,333,290	\$3,333,290	\$3,750,890	\$3,877,790
EXPENDITURES					
PERSONNEL	\$18,732	\$0	\$0	\$0	\$0
SUPPLIES	\$427	\$600	\$600	\$600	\$600
SERVICES & PROFESSIONAL FEES	\$528,793	\$656,800	\$586,800	\$877,500	\$617,500
OPERATING EXPENDITURES	\$547,952	\$657,400	\$587,400	\$878,100	\$618,100

TOTAL EXPENDITURES	\$547,952	\$657,400	\$587,400	\$878,100	\$618,100
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FUND BALANCE - ENDING	\$2,331,290	\$2,675,890	\$2,745,890	\$2,872,790	\$3,259,690
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DEBT SERVICE

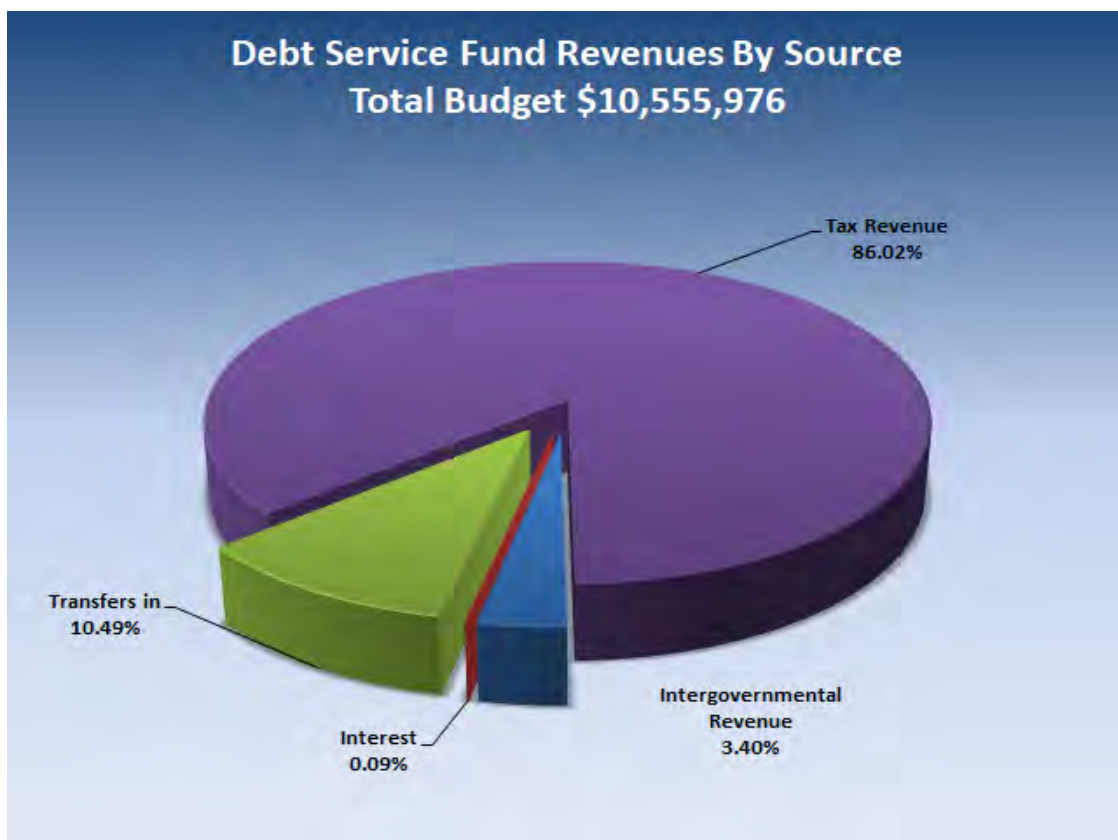


FUND

City of DeSoto Debt Service Fund Overview

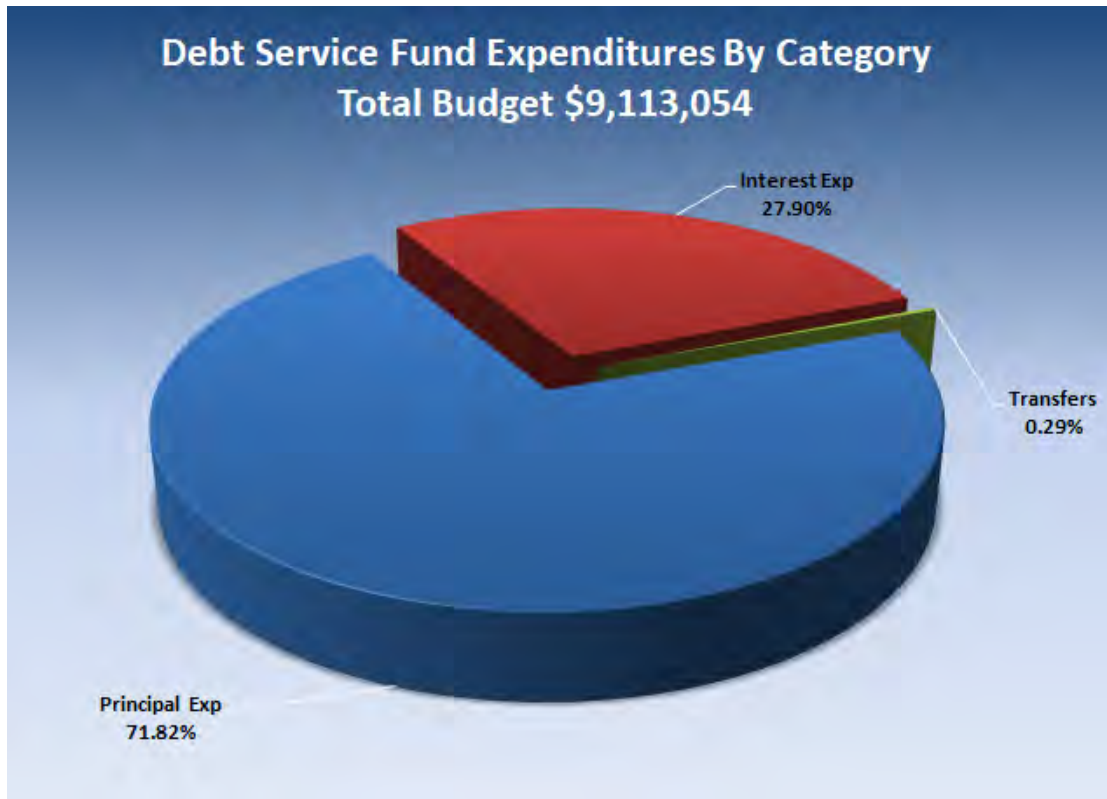
The Debt Service Fund is used for the accumulation of resources for and the payment of general long term debt principal, interest and related costs on general obligation and certificates of obligation bonds issues by the City. Revenues are generated by the collection of property taxes dedicated to interest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

A summary of the City's bond ratings is found in the appendix.



Revenues in the Debt Service Fund are budgeted at \$10,555,976 an increase of 41% from the previously year. The I&S property tax rate for FY2021-22 is \$0.147305 per \$100 valuation. The I&S rate is 21% of the total property tax rate of \$0.691554 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$9.1 million and represent 86% of total fund revenue.

Transfers from other funds, budgeted at \$1.1 million, represents the second largest source of funding, followed by intergovernmental revenues, budgeted at \$358,407. Interest revenue is budgeted at \$10,000.



Expenditures for the Debt Service Fund are budgeted at \$9,113,054, an increase of 20% from the previous year. Interest payments on bonds are budgeted at \$2.54 million, principal payments are budgeted at \$6.54 million, and transfers to other funds are budgeted at \$26,300.

CITY OF DESOTO

FUND BOND DEBT SERVICE FUND 305

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$4,737,443	\$5,059,895	\$5,059,895	\$4,918,025	\$6,360,946
REVENUES					
INTERGOVERNMENTAL REVENUE	\$188,970	\$358,407	\$358,407	\$358,407	\$358,407
CURRENT TAXES	\$7,719,567	\$6,751,026	\$6,751,026	\$8,985,605	\$9,345,029
DELINQUENT TAXES	\$47,104	\$55,000	\$55,000	\$55,000	\$55,000
PENALTIES & INTEREST	\$47,200	\$40,000	\$40,000	\$40,000	\$40,000
INTEREST REVENUES	\$93,305	\$10,000	\$10,000	\$10,000	\$10,000
TRANSFERS FROM OTHER FUNDS	\$235,564	\$232,714	\$232,714	\$1,106,964	\$231,964
BOND PROCEEDS	\$2,260,785	\$0	\$0	\$0	\$0
CONTRIBUTIONS/MISC. REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$10,592,495	\$7,447,147	\$7,447,147	\$10,555,976	\$10,040,400
TOTAL AVAILABLE RESOURCES	\$15,329,938	\$12,507,042	\$12,507,042	\$15,474,001	\$16,401,346
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$20	\$0	\$0	\$0	\$0
TRANSFER TO OTHER FUNDS	\$26,300	\$26,300	\$26,300	\$26,300	\$26,300
DEBT SERVICE	\$10,243,723	\$7,562,717	\$7,562,717	\$9,086,755	\$10,260,522
TOTAL EXPENDITURES	\$10,270,043	\$7,589,017	\$7,589,017	\$9,113,055	\$10,286,822
FUND BALANCE-ENDING	\$5,059,895	\$4,918,025	\$4,918,025	\$6,360,946	\$6,114,524
I & S Tax Rate	0.1714	0.125019	0.125019	0.147305	0.147305

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

September 30, 2022

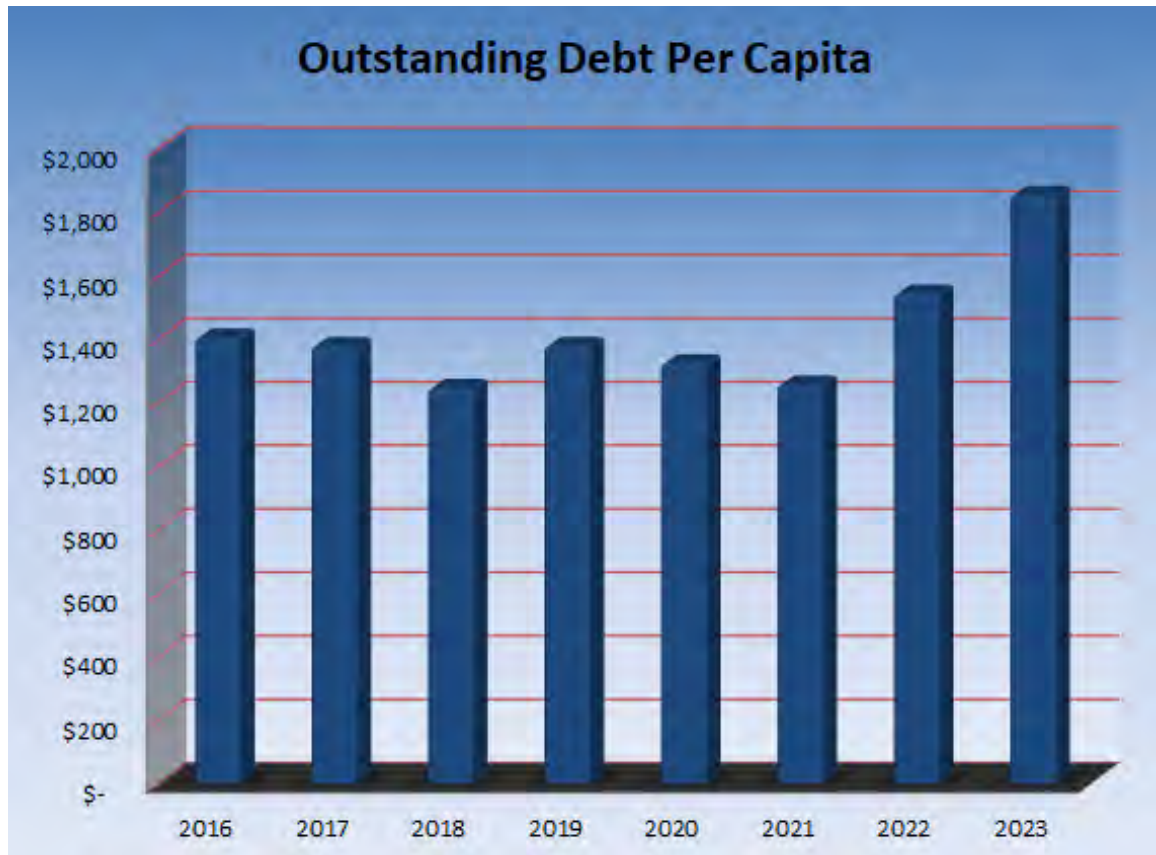
Total Assessed Value	\$	7,346,354,590
Less: Exemptions/Capped Loss/Ag Loss	\$	1,725,408,833
Net Taxable Assessed Value	\$	<u>6,095,330,921</u>
Debt limit -Ten Percent (10%) of Taxable Assessed Value	\$	609,533,092
Amount of Debt Applicable to Debt Limit- Total Bonded Debt	\$	103,240,000
Less: Amount in Debt Service Fund Available for Payment of Principal	\$	4,580,987
Total Amount of Debt Applicable to Debt Limit	\$	98,659,013
Legal Debt Margin	\$	<u>510,874,079</u>

Source: Dallas Central Appraisal District

Per Capita Outstanding Debt

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

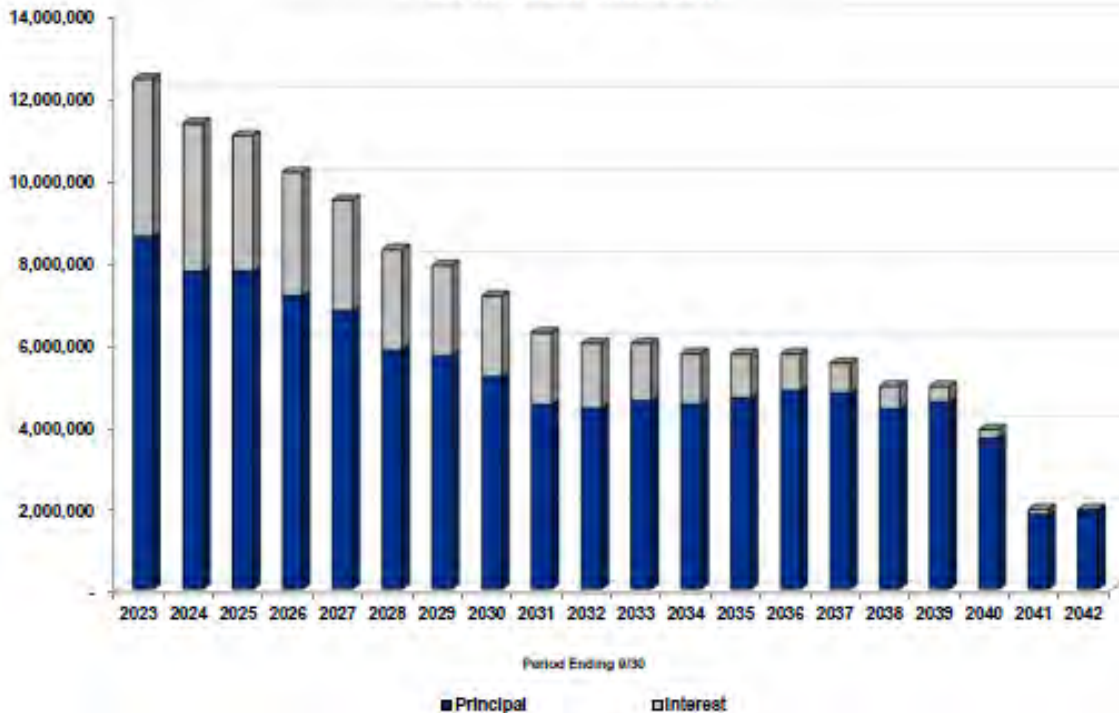
Fiscal Year Ending	Outstanding Debt	Population	Per Capita
2016	\$ 74,610,000	53,128	\$ 1,404
2017	\$ 73,745,000	53,568	\$ 1,377
2018	\$ 67,290,000	54,042	\$ 1,245
2019	\$ 80,575,000	58,483	\$ 1,378
2020	\$ 74,290,000	56,145	\$ 1,323
2021	\$ 67,870,000	55,729	\$ 1,256
2022	\$ 83,915,000	54,042	\$ 1,542
2023	\$ 103,240,000	55,730	\$ 1,853



City of DeSoto, Texas
All Outstanding General and Certificate of Obligation Debt
3As of Fiscal Year Ending 2022

	Period Ending	Principal	Interest	Total Debt Service
2023	9/30/2023	8,585,000	3,829,054	\$ 12,414,054
2024	9/30/2024	7,735,000	3,591,939	\$ 11,326,939
2025	9/30/2025	7,745,000	3,291,787	\$ 11,036,787
2026	9/30/2026	7,140,000	2,998,385	\$ 10,138,385
2027	9/30/2027	6,770,000	2,704,344	\$ 9,474,344
2028	9/30/2028	5,830,000	2,433,781	\$ 8,263,781
2029	9/30/2029	5,685,000	2,189,754	\$ 7,874,754
2030	9/30/2030	5,175,000	1,958,482	\$ 7,133,482
2031	9/30/2031	4,485,000	1,758,007	\$ 6,243,007
2032	9/30/2032	4,405,000	1,578,532	\$ 5,983,532
2033	9/30/2033	4,580,000	1,403,291	\$ 5,983,291
2034	9/30/2034	4,500,000	1,234,444	\$ 5,734,444
2035	9/30/2035	4,660,000	1,065,125	\$ 5,725,125
2036	9/30/2036	4,835,000	896,538	\$ 5,731,538
2037	9/30/2037	4,775,000	723,675	\$ 5,498,675
2038	9/30/2038	4,390,000	550,275	\$ 4,940,275
2039	9/30/2039	4,555,000	381,550	\$ 4,936,550
2040	9/30/2040	3,665,000	222,300	\$ 3,887,300
2041	9/30/2041	1,825,000	112,500	\$ 1,937,500
2042	9/30/2042	1,900,000	38,000	\$ 1,938,000
TOTAL		\$ 103,240,000	\$ 32,961,763	\$ 136,201,763
OUTSTANDING				

City of DeSoto, Texas
All Outstanding General Obligation Debt
As of Fiscal Year 2023



City of DeSoto, Texas

Existing General Obligation Debt Breakdown

As of Fiscal Year 2023

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Fiscal Year Ending 9/30	I&S Tax Debt Service	Water and Sewer System Debt Service	Drainage Debt Service	Fire Debt Service	SWRCC Debt Service	TOTAL GENERAL OBLIGATION DEBT SERVICE
2023	9,411,048	2,549,544	352,346	30,966	70,150	12,414,054
2024	8,416,168	2,539,103	270,998	30,395	70,275	11,326,939
2025	8,210,064	2,532,186	194,150	30,137	70,250	11,036,787
2026	7,439,670	2,537,253	90,900	-	70,563	10,138,385
2027	6,855,903	2,548,229	-	-	70,213	9,474,344
2028	5,727,612	2,536,169	-	-	-	8,263,781
2029	5,328,653	2,546,101	-	-	-	7,874,754
2030	4,861,101	2,272,381	-	-	-	7,133,482
2031	4,330,761	1,912,246	-	-	-	6,243,007
2032	4,214,738	1,768,794	-	-	-	5,983,532
2033	4,215,375	1,767,916	-	-	-	5,983,291
2034	4,218,319	1,516,125	-	-	-	5,734,444
2035	4,218,375	1,506,750	-	-	-	5,725,125
2036	4,218,713	1,512,825	-	-	-	5,731,538
2037	3,991,650	1,507,025	-	-	-	5,498,675
2038	3,496,750	1,443,525	-	-	-	4,940,275
2039	3,492,125	1,444,425	-	-	-	4,936,550
2040	2,783,700	1,103,600				3,887,300
2041	1,380,200	557,300				1,937,500
2042	1,382,100	555,900				1,938,000
	\$ 98,193,022	\$ 36,657,396	\$ 908,395	\$ 91,497	\$ 351,450	\$ 136,201,760
	Fund 305	Fund 508	Fund 528	Fund 101	Fund 111	

DEBT ISSUES DETAIL

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
02/15/2023	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
	5,140,000		373,000	5,513,000	5,513,000

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
02/15/2023	290,000	3.000%	4,350	294,350	
09/30/2023					294,350
	290,000		4,350	294,350	294,350

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	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
	1,435,000		182,700.00	1,617,700.00	1,617,700.00

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Bonds, Series 2015 (I&S Tax)
Callable on 2/15/2025 @ par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	250,000	4.000%	36,993.75	286,993.75	318,987.50
08/15/2023			31,993.75	31,993.75	
09/30/2023					
02/15/2024	260,000	4.000%	31,993.75	291,993.75	318,787.50
08/15/2024			26,793.75	26,793.75	
09/30/2024					
02/15/2025	275,000	4.000%	26,793.75	301,793.75	323,087.50
08/15/2025			21,293.75	21,293.75	
09/30/2025					
02/15/2026	280,000	2.500%	21,293.75	301,293.75	319,087.50
08/15/2026			17,793.75	17,793.75	
09/30/2026					
02/15/2027	285,000	2.750%	17,793.75	302,793.75	316,668.75
08/15/2027			13,875.00	13,875.00	
09/30/2027					
02/15/2028	300,000	3.000%	13,875.00	313,875.00	323,250.00
08/15/2028			9,375.00	9,375.00	
09/30/2028					
02/15/2029	305,000	3.000%	9,375.00	314,375.00	319,175.00
08/15/2029			4,800.00	4,800.00	
09/30/2029					
02/15/2030	320,000	3.000%	4,800.00	324,800.00	324,800.00
09/30/2030					
	2,275,000		288,843.75	2,563,843.75	2,563,843.75

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
02/15/2023	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
	4,340,000		429,381.25	4,769,381.25	4,769,381.25

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
02/15/2023	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
	1,225,000		76,443.75	1,301,443.75	1,301,443.75

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2016 (I&S Tax)
Callable on 2/15/2026 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	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
	745,000		158,275.00	903,275.00	903,275.00

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	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	
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
	3,060,000		979,075	4,039,075	4,039,075

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
02/15/2023	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	
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
	10,819,000		2,052,175.00	12,871,175.00	12,871,175.00

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2019 (I&S Tax)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023			74,700	74,700	
08/15/2023			74,700	74,700	
09/30/2023					149,400
02/15/2024			74,700	74,700	
08/15/2024			74,700	74,700	
09/30/2024					149,400
02/15/2025			74,700	74,700	
08/15/2025			74,700	74,700	
09/30/2025					149,400
02/15/2026	235,000	4.000%	74,700	309,700	
08/15/2026			70,000	70,000	
09/30/2026					379,700
02/15/2027	245,000	4.000%	70,000	315,000	
08/15/2027			65,100	65,100	
09/30/2027					380,100
02/15/2028	255,000	4.000%	65,100	320,100	
08/15/2028			60,000	60,000	
09/30/2028					380,100
02/15/2029	265,000	4.000%	60,000	325,000	
08/15/2029			54,700	54,700	
09/30/2029					379,700
02/15/2030	275,000	4.000%	54,700	329,700	
08/15/2030			49,200	49,200	
09/30/2030					378,900
02/15/2031	290,000	4.000%	49,200	339,200	
08/15/2031			43,400	43,400	
09/30/2031					382,600
02/15/2032	300,000	4.000%	43,400	343,400	
08/15/2032			37,400	37,400	
09/30/2032					380,800
02/15/2033	310,000	4.000%	37,400	347,400	
08/15/2033			31,200	31,200	
09/30/2033					378,600
02/15/2034	320,000	3.000%	31,200	351,200	
08/15/2034			26,400	26,400	
09/30/2034					377,600
02/15/2035	330,000	3.000%	26,400	356,400	
08/15/2035			21,450	21,450	
09/30/2035					377,850
02/15/2036	340,000	3.000%	21,450	361,450	
08/15/2036			16,350	16,350	
09/30/2036					377,800
02/15/2037	355,000	3.000%	16,350	371,350	
08/15/2037			11,025	11,025	
09/30/2037					382,375
02/15/2038	365,000	3.000%	11,025	376,025	
08/15/2038			5,550	5,550	
09/30/2038					381,575
02/15/2039	370,000	3.000%	5,550	375,550	
09/30/2039					375,550
	4,255,000		1,506,450	5,761,450	5,761,450

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Bonds, Series 2019 (I&S Tax Portion)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
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
	3,970,000		1,277,512.50	5,247,512.50	5,247,512.50

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2020A (I&S Tax)
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	40,000	0.620%	4,244.00	44,244.00	
08/15/2023			4,120.00	4,120.00	
09/30/2023					48,364.00
02/15/2024	240,000	0.810%	4,120.00	244,120.00	
08/15/2024			3,148.00	3,148.00	
09/30/2024					247,268.00
02/15/2025	290,000	0.910%	3,148.00	293,148.00	
08/15/2025			1,828.50	1,828.50	
09/30/2025					294,976.50
02/15/2026	35,000	1.140%	1,828.50	36,828.50	
08/15/2026			1,629.00	1,629.00	
09/30/2026					38,457.50
02/15/2027	40,000	1.340%	1,629.00	41,629.00	
08/15/2027			1,361.00	1,361.00	
09/30/2027					42,990.00
02/15/2028	35,000	1.560%	1,361.00	36,361.00	
08/15/2028			1,088.00	1,088.00	
09/30/2028					37,449.00
02/15/2029	40,000	1.680%	1,088.00	41,088.00	
08/15/2029			752.00	752.00	
09/30/2029					41,840.00
02/15/2030	40,000	1.830%	752.00	40,752.00	
08/15/2030			386.00	386.00	
09/30/2030					41,138.00
02/15/2031	40,000	1.930%	386.00	40,386.00	
09/30/2031					40,386.00
	800,000		32,869.00	832,869.00	832,869.00

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Tax-Exempt Series 2020B (I&S Tax)
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	115,000	2.000%	19,275	134,275	
08/15/2023			18,125	18,125	
09/30/2023					152,400
02/15/2024	115,000	2.000%	18,125	133,125	
08/15/2024			16,975	16,975	
09/30/2024					150,100
02/15/2025	120,000	2.000%	16,975	136,975	
08/15/2025			15,775	15,775	
09/30/2025					152,750
02/15/2026	120,000	5.000%	15,775	135,775	
08/15/2026			12,775	12,775	
09/30/2026					148,550
02/15/2027	125,000	5.000%	12,775	137,775	
08/15/2027			9,650	9,650	
09/30/2027					147,425
02/15/2028	130,000	5.000%	9,650	139,650	
08/15/2028			6,400	6,400	
09/30/2028					146,050
02/15/2029	135,000	5.000%	6,400	141,400	
08/15/2029			3,025	3,025	
09/30/2029					144,425
02/15/2030	65,000	5.000%	3,025	68,025	
08/15/2030			1,400	1,400	
09/30/2030					69,425
02/15/2031	70,000	4.000%	1,400	71,400	
09/30/2031					71,400
	995,000		187,525	1,182,525	1,182,525

BOND DEBT SERVICE

City of DeSoto, Texas Combination Tax & Revenue Certificates of Obligation, Series 2020 (I&S Tax) Callable on 2/15/2030 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023			320,825	320,825	
08/15/2023			320,825	320,825	
09/30/2023					641,650
02/15/2024			320,825	320,825	
08/15/2024			320,825	320,825	
09/30/2024					641,650
02/15/2025			320,825	320,825	
08/15/2025			320,825	320,825	
09/30/2025					641,650
02/15/2026	785,000	5.000%	320,825	1,105,825	
08/15/2026			301,200	301,200	
09/30/2026					1,407,025
02/15/2027	825,000	5.000%	301,200	1,126,200	
08/15/2027			280,575	280,575	
09/30/2027					1,406,775
02/15/2028	865,000	5.000%	280,575	1,145,575	
08/15/2028			258,950	258,950	
09/30/2028					1,404,525
02/15/2029	910,000	5.000%	258,950	1,168,950	
08/15/2029			236,200	236,200	
09/30/2029					1,405,150
02/15/2030	955,000	5.000%	236,200	1,191,200	
08/15/2030			212,325	212,325	
09/30/2030					1,403,525
02/15/2031	1,000,000	4.000%	212,325	1,212,325	
08/15/2031			192,325	192,325	
09/30/2031					1,404,650
02/15/2032	1,040,000	4.000%	192,325	1,232,325	
08/15/2032			171,525	171,525	
09/30/2032					1,403,850
02/15/2033	1,080,000	3.000%	171,525	1,251,525	
08/15/2033			155,325	155,325	
09/30/2033					1,406,850
02/15/2034	1,110,000	3.000%	155,325	1,265,325	
08/15/2034			138,675	138,675	
09/30/2034					1,404,000
02/15/2035	1,145,000	3.000%	138,675	1,283,675	
08/15/2035			121,500	121,500	
09/30/2035					1,405,175
02/15/2036	1,180,000	3.000%	121,500	1,301,500	
08/15/2036			103,800	103,800	
09/30/2036					1,405,300
02/15/2037	1,220,000	4.000%	103,800	1,323,800	
08/15/2037			79,400	79,400	
09/30/2037					1,403,200
02/15/2038	1,270,000	4.000%	79,400	1,349,400	
08/15/2038			54,000	54,000	
09/30/2038					1,403,400
02/15/2039	1,325,000	4.000%	54,000	1,379,000	
08/15/2039			27,500	27,500	
09/30/2039					1,406,500
02/15/2040	1,375,000	4.000%	27,500	1,402,500	
09/30/2040					1,402,500
	16,085,000		6,912,375	22,997,375	22,997,375

BOND DEBT SERVICE

City of DeSoto, Texas Combination Tax & Revenue Certificates of Obligation, Series 2022 (I&S Tax) Callable on 2/15/2032 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	1,275,000	5.000%	368,346.67	1,643,346.67	2,047,671.67
08/15/2023			404,325.00	404,325.00	
09/30/2023					
02/15/2024	585,000	5.000%	404,325.00	989,325.00	1,379,025.00
08/15/2024			389,700.00	389,700.00	
09/30/2024					
02/15/2025	620,000	5.000%	389,700.00	1,009,700.00	1,383,900.00
08/15/2025			374,200.00	374,200.00	
09/30/2025					
02/15/2026	650,000	5.000%	374,200.00	1,024,200.00	1,382,150.00
08/15/2026			357,950.00	357,950.00	
09/30/2026					
02/15/2027	685,000	5.000%	357,950.00	1,042,950.00	1,383,775.00
08/15/2027			340,825.00	340,825.00	
09/30/2027					
02/15/2028	715,000	5.000%	340,825.00	1,055,825.00	1,378,775.00
08/15/2028			322,950.00	322,950.00	
09/30/2028					
02/15/2029	755,000	5.000%	322,950.00	1,077,950.00	1,382,025.00
08/15/2029			304,075.00	304,075.00	
09/30/2029					
02/15/2030	795,000	5.000%	304,075.00	1,099,075.00	1,383,275.00
08/15/2030			284,200.00	284,200.00	
09/30/2030					
02/15/2031	835,000	5.000%	284,200.00	1,119,200.00	1,382,525.00
08/15/2031			263,325.00	263,325.00	
09/30/2031					
02/15/2032	875,000	5.000%	263,325.00	1,138,325.00	1,379,775.00
08/15/2032			241,450.00	241,450.00	
09/30/2032					
02/15/2033	920,000	5.000%	241,450.00	1,161,450.00	1,379,900.00
08/15/2033			218,450.00	218,450.00	
09/30/2033					
02/15/2034	970,000	5.000%	218,450.00	1,188,450.00	1,382,650.00
08/15/2034			194,200.00	194,200.00	
09/30/2034					
02/15/2035	1,020,000	5.000%	194,200.00	1,214,200.00	1,382,900.00
08/15/2035			168,700.00	168,700.00	
09/30/2035					
02/15/2036	1,065,000	4.000%	168,700.00	1,233,700.00	1,381,100.00
08/15/2036			147,400.00	147,400.00	
09/30/2036					
02/15/2037	1,110,000	4.000%	147,400.00	1,257,400.00	1,382,600.00
08/15/2037			125,200.00	125,200.00	
09/30/2037					
02/15/2038	1,155,000	4.000%	125,200.00	1,280,200.00	1,382,300.00
08/15/2038			102,100.00	102,100.00	
09/30/2038					
02/15/2039	1,200,000	4.000%	102,100.00	1,302,100.00	1,380,200.00
08/15/2039			78,100.00	78,100.00	
09/30/2039					
02/15/2040	1,250,000	4.000%	78,100.00	1,328,100.00	1,381,200.00
08/15/2040			53,100.00	53,100.00	
09/30/2040					
02/15/2041	1,300,000	4.000%	53,100.00	1,353,100.00	1,380,200.00
08/15/2041			27,100.00	27,100.00	
09/30/2041					
02/15/2042	1,355,000	4.000%	27,100.00	1,382,100.00	1,382,100.00
09/30/2042					
	19,135,000		9,163,046.67	28,298,046.67	28,298,046.67

BOND DEBT SERVICE

City of Desoto, Texas
All Outstanding W&S Supported General Obligation Debt
As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023	1,555,000	** %	994,544.17	2,549,544.17
09/30/2024	1,565,000	** %	974,103.00	2,539,103.00
09/30/2025	1,605,000	** %	927,186.00	2,532,186.00
09/30/2026	1,670,000	** %	867,252.50	2,537,252.50
09/30/2027	1,755,000	** %	793,229.00	2,548,229.00
09/30/2028	1,820,000	** %	716,169.00	2,536,169.00
09/30/2029	1,910,000	** %	636,101.00	2,546,101.00
09/30/2030	1,715,000	** %	557,381.00	2,272,381.00
09/30/2031	1,420,000	** %	492,245.75	1,912,245.75
09/30/2032	1,330,000	** %	438,794.00	1,768,794.00
09/30/2033	1,380,000	** %	387,915.75	1,767,915.75
09/30/2034	1,175,000	** %	341,125.00	1,516,125.00
09/30/2035	1,210,000	** %	296,750.00	1,506,750.00
09/30/2036	1,260,000	** %	252,825.00	1,512,825.00
09/30/2037	1,300,000	** %	207,025.00	1,507,025.00
09/30/2038	1,285,000	** %	158,525.00	1,443,525.00
09/30/2039	1,335,000	** %	109,425.00	1,444,425.00
09/30/2040	1,040,000	4.000%	63,600.00	1,103,600.00
09/30/2041	525,000	4.000%	32,300.00	557,300.00
09/30/2042	545,000	4.000%	10,900.00	555,900.00
	27,400,000		9,257,396.17	36,657,396.17

BOND DEBT SERVICE

City of Desoto, Texas All Outstanding W&S Supported General Obligation Debt As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	1,555,000	** %	496,047.17	2,051,047.17	
08/15/2023			498,497.00	498,497.00	
09/30/2023					2,549,544.17
02/15/2024	1,565,000	** %	498,497.00	2,063,497.00	
08/15/2024			475,606.00	475,606.00	
09/30/2024					2,539,103.00
02/15/2025	1,605,000	** %	475,606.00	2,080,606.00	
08/15/2025			451,580.00	451,580.00	
09/30/2025					2,532,186.00
02/15/2026	1,670,000	** %	451,580.00	2,121,580.00	
08/15/2026			415,672.50	415,672.50	
09/30/2026					2,537,252.50
02/15/2027	1,755,000	** %	415,672.50	2,170,672.50	
08/15/2027			377,556.50	377,556.50	
09/30/2027					2,548,229.00
02/15/2028	1,820,000	** %	377,556.50	2,197,556.50	
08/15/2028			338,612.50	338,612.50	
09/30/2028					2,536,169.00
02/15/2029	1,910,000	** %	338,612.50	2,248,612.50	
08/15/2029			297,488.50	297,488.50	
09/30/2029					2,546,101.00
02/15/2030	1,715,000	** %	297,488.50	2,012,488.50	
08/15/2030			259,892.50	259,892.50	
09/30/2030					2,272,381.00
02/15/2031	1,420,000	** %	259,892.50	1,679,892.50	
08/15/2031			232,353.25	232,353.25	
09/30/2031					1,912,245.75
02/15/2032	1,330,000	** %	232,353.25	1,562,353.25	
08/15/2032			206,440.75	206,440.75	
09/30/2032					1,768,794.00
02/15/2033	1,380,000	** %	206,440.75	1,586,440.75	
08/15/2033			181,475.00	181,475.00	
09/30/2033					1,767,915.75
02/15/2034	1,175,000	** %	181,475.00	1,356,475.00	
08/15/2034			159,650.00	159,650.00	
09/30/2034					1,516,125.00
02/15/2035	1,210,000	** %	159,650.00	1,369,650.00	
08/15/2035			137,100.00	137,100.00	
09/30/2035					1,506,750.00
02/15/2036	1,260,000	** %	137,100.00	1,397,100.00	
08/15/2036			115,725.00	115,725.00	
09/30/2036					1,512,825.00
02/15/2037	1,300,000	** %	115,725.00	1,415,725.00	
08/15/2037			91,300.00	91,300.00	
09/30/2037					1,507,025.00
02/15/2038	1,285,000	** %	91,300.00	1,376,300.00	
08/15/2038			67,225.00	67,225.00	
09/30/2038					1,443,525.00
02/15/2039	1,335,000	** %	67,225.00	1,402,225.00	
08/15/2039			42,200.00	42,200.00	
09/30/2039					1,444,425.00
02/15/2040	1,040,000	4.000%	42,200.00	1,082,200.00	
08/15/2040			21,400.00	21,400.00	
09/30/2040					1,103,600.00
02/15/2041	525,000	4.000%	21,400.00	546,400.00	
08/15/2041			10,900.00	10,900.00	
09/30/2041					557,300.00
02/15/2042	545,000	4.000%	10,900.00	555,900.00	
09/30/2042					555,900.00
	27,400,000		9,257,396.17	36,657,396.17	36,657,396.17

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
02/15/2023	185,000	3.000%	2,775	187,775	
09/30/2023					187,775
	185,000		2,775	187,775	187,775

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
02/15/2023	40,000	2.000%	13,850	53,850	67,300
08/15/2023			13,450	13,450	
09/30/2023					
02/15/2024	40,000	2.000%	13,450	53,450	66,500
08/15/2024			13,050	13,050	
09/30/2024					
02/15/2025	40,000	3.000%	13,050	53,050	65,500
08/15/2025			12,450	12,450	
09/30/2025					
02/15/2026	45,000	3.000%	12,450	57,450	69,225
08/15/2026			11,775	11,775	
09/30/2026					
02/15/2027	45,000	3.000%	11,775	56,775	67,875
08/15/2027			11,100	11,100	
09/30/2027					
02/15/2028	45,000	4.000%	11,100	56,100	66,300
08/15/2028			10,200	10,200	
09/30/2028					
02/15/2029	50,000	4.000%	10,200	60,200	69,400
08/15/2029			9,200	9,200	
09/30/2029					
02/15/2030	50,000	4.000%	9,200	59,200	67,400
08/15/2030			8,200	8,200	
09/30/2030					
02/15/2031	50,000	4.000%	8,200	58,200	65,400
08/15/2031			7,200	7,200	
09/30/2031					
02/15/2032	55,000	4.000%	7,200	62,200	68,300
08/15/2032			6,100	6,100	
09/30/2032					
02/15/2033	55,000	4.000%	6,100	61,100	66,100
08/15/2033			5,000	5,000	
09/30/2033					
02/15/2034	60,000	4.000%	5,000	65,000	68,800
08/15/2034			3,800	3,800	
09/30/2034					
02/15/2035	60,000	4.000%	3,800	63,800	66,400
08/15/2035			2,600	2,600	
09/30/2035					
02/15/2036	65,000	4.000%	2,600	67,600	68,900
08/15/2036			1,300	1,300	
09/30/2036					
02/15/2037	65,000	4.000%	1,300	66,300	66,300
09/30/2037					
	765,000		244,700	1,009,700	1,009,700

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
02/15/2023	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
	1,585,000		262,000	1,847,000	1,847,000

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2019 (W&S Portion)
Callable on 2/15/2029 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	190,000	3.000%	77,525	267,525	342,200
08/15/2023			74,675	74,675	
09/30/2023					
02/15/2024	195,000	4.000%	74,675	269,675	340,450
08/15/2024			70,775	70,775	
09/30/2024					
02/15/2025	200,000	4.000%	70,775	270,775	337,550
08/15/2025			66,775	66,775	
09/30/2025					
02/15/2026	210,000	4.000%	66,775	276,775	339,350
08/15/2026			62,575	62,575	
09/30/2026					
02/15/2027	220,000	4.000%	62,575	282,575	340,750
08/15/2027			58,175	58,175	
09/30/2027					
02/15/2028	230,000	4.000%	58,175	288,175	341,750
08/15/2028			53,575	53,575	
09/30/2028					
02/15/2029	235,000	4.000%	53,575	288,575	337,450
08/15/2029			48,875	48,875	
09/30/2029					
02/15/2030	245,000	4.000%	48,875	293,875	337,850
08/15/2030			43,975	43,975	
09/30/2030					
02/15/2031	255,000	4.000%	43,975	298,975	337,850
08/15/2031			38,875	38,875	
09/30/2031					
02/15/2032	265,000	4.000%	38,875	303,875	337,450
08/15/2032			33,575	33,575	
09/30/2032					
02/15/2033	280,000	4.000%	33,575	313,575	341,550
08/15/2033			27,975	27,975	
09/30/2033					
02/15/2034	290,000	3.000%	27,975	317,975	341,600
08/15/2034			23,625	23,625	
09/30/2034					
02/15/2035	295,000	3.000%	23,625	318,625	337,825
08/15/2035			19,200	19,200	
09/30/2035					
02/15/2036	305,000	3.000%	19,200	324,200	338,825
08/15/2036			14,625	14,625	
09/30/2036					
02/15/2037	315,000	3.000%	14,625	329,625	339,525
08/15/2037			9,900	9,900	
09/30/2037					
02/15/2038	325,000	3.000%	9,900	334,900	339,925
08/15/2038			5,025	5,025	
09/30/2038					
02/15/2039	335,000	3.000%	5,025	340,025	340,025
09/30/2039					
	4,390,000		1,381,925	5,771,925	5,771,925

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2020A (W&S Portion)
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	35,000	0.620%	18,405.50	53,405.50	71,702.50
08/15/2023			18,297.00	18,297.00	
09/30/2023					
02/15/2024	220,000	0.810%	18,297.00	238,297.00	255,703.00
08/15/2024			17,406.00	17,406.00	
09/30/2024					
02/15/2025	220,000	0.910%	17,406.00	237,406.00	253,811.00
08/15/2025			16,405.00	16,405.00	
09/30/2025					
02/15/2026	225,000	1.140%	16,405.00	241,405.00	256,527.50
08/15/2026			15,122.50	15,122.50	
09/30/2026					
02/15/2027	230,000	1.340%	15,122.50	245,122.50	258,704.00
08/15/2027			13,581.50	13,581.50	
09/30/2027					
02/15/2028	230,000	1.560%	13,581.50	243,581.50	255,369.00
08/15/2028			11,787.50	11,787.50	
09/30/2028					
02/15/2029	235,000	1.680%	11,787.50	246,787.50	256,601.00
08/15/2029			9,813.50	9,813.50	
09/30/2029					
02/15/2030	240,000	1.830%	9,813.50	249,813.50	257,431.00
08/15/2030			7,617.50	7,617.50	
09/30/2030					
02/15/2031	245,000	1.930%	7,617.50	252,617.50	257,870.75
08/15/2031			5,253.25	5,253.25	
09/30/2031					
02/15/2032	250,000	2.030%	5,253.25	255,253.25	257,969.00
08/15/2032			2,715.75	2,715.75	
09/30/2032					
02/15/2033	255,000	2.130%	2,715.75	257,715.75	257,715.75
09/30/2033					
	2,385,000		254,404.50	2,639,404.50	2,639,404.50

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Tax-Exempt Series 2020B (W&S Portion)
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	375,000	2.000%	70,050	445,050	
08/15/2023			66,300	66,300	
09/30/2023					511,350
02/15/2024	380,000	2.000%	66,300	446,300	
08/15/2024			62,500	62,500	
09/30/2024					508,800
02/15/2025	385,000	2.000%	62,500	447,500	
08/15/2025			58,650	58,650	
09/30/2025					506,150
02/15/2026	400,000	5.000%	58,650	458,650	
08/15/2026			48,650	48,650	
09/30/2026					507,300
02/15/2027	425,000	5.000%	48,650	473,650	
08/15/2027			38,025	38,025	
09/30/2027					511,675
02/15/2028	445,000	5.000%	38,025	483,025	
08/15/2028			26,900	26,900	
09/30/2028					509,925
02/15/2029	470,000	5.000%	26,900	496,900	
08/15/2029			15,150	15,150	
09/30/2029					512,050
02/15/2030	490,000	5.000%	15,150	505,150	
08/15/2030			2,900	2,900	
09/30/2030					508,050
02/15/2031	145,000	4.000%	2,900	147,900	
09/30/2031					147,900
	3,515,000		708,200	4,223,200	4,223,200

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2020 (W&S Portion)
Callable on 2/15/2030 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	285,000	2.000%	133,525	418,525	
08/15/2023			130,675	130,675	
09/30/2023					549,200
02/15/2024	290,000	2.000%	130,675	420,675	
08/15/2024			127,775	127,775	
09/30/2024					548,450
02/15/2025	295,000	2.000%	127,775	422,775	
08/15/2025			124,825	124,825	
09/30/2025					547,600
02/15/2026	305,000	5.000%	124,825	429,825	
08/15/2026			117,200	117,200	
09/30/2026					547,025
02/15/2027	320,000	5.000%	117,200	437,200	
08/15/2027			109,200	109,200	
09/30/2027					546,400
02/15/2028	335,000	5.000%	109,200	444,200	
08/15/2028			100,825	100,825	
09/30/2028					545,025
02/15/2029	355,000	5.000%	100,825	455,825	
08/15/2029			91,950	91,950	
09/30/2029					547,775
02/15/2030	370,000	5.000%	91,950	461,950	
08/15/2030			82,700	82,700	
09/30/2030					544,650
02/15/2031	390,000	4.000%	82,700	472,700	
08/15/2031			74,900	74,900	
09/30/2031					547,600
02/15/2032	405,000	4.000%	74,900	479,900	
08/15/2032			66,800	66,800	
09/30/2032					546,700
02/15/2033	420,000	3.000%	66,800	486,800	
08/15/2033			60,500	60,500	
09/30/2033					547,300
02/15/2034	435,000	3.000%	60,500	495,500	
08/15/2034			53,975	53,975	
09/30/2034					549,475
02/15/2035	445,000	3.000%	53,975	498,975	
08/15/2035			47,300	47,300	
09/30/2035					546,275
02/15/2036	460,000	3.000%	47,300	507,300	
08/15/2036			40,400	40,400	
09/30/2036					547,700
02/15/2037	475,000	4.000%	40,400	515,400	
08/15/2037			30,900	30,900	
09/30/2037					546,300
02/15/2038	495,000	4.000%	30,900	525,900	
08/15/2038			21,000	21,000	
09/30/2038					546,900
02/15/2039	515,000	4.000%	21,000	536,000	
08/15/2039			10,700	10,700	
09/30/2039					546,700
02/15/2040	535,000	4.000%	10,700	545,700	
09/30/2040					545,700
	7,130,000		2,716,775	9,846,775	9,846,775

BOND DEBT SERVICE

City of DeSoto, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2022 (W&S)
Callable on 2/15/2032 @ Par

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	250,000	5.000%	142,816.67	392,816.67	
08/15/2023			162,875.00	162,875.00	
09/30/2023					555,691.67
02/15/2024	235,000	5.000%	162,875.00	397,875.00	
08/15/2024			157,000.00	157,000.00	
09/30/2024					554,875.00
02/15/2025	250,000	5.000%	157,000.00	407,000.00	
08/15/2025			150,750.00	150,750.00	
09/30/2025					557,750.00
02/15/2026	260,000	5.000%	150,750.00	410,750.00	
08/15/2026			144,250.00	144,250.00	
09/30/2026					555,000.00
02/15/2027	275,000	5.000%	144,250.00	419,250.00	
08/15/2027			137,375.00	137,375.00	
09/30/2027					556,625.00
02/15/2028	290,000	5.000%	137,375.00	427,375.00	
08/15/2028			130,125.00	130,125.00	
09/30/2028					557,500.00
02/15/2029	305,000	5.000%	130,125.00	435,125.00	
08/15/2029			122,500.00	122,500.00	
09/30/2029					557,625.00
02/15/2030	320,000	5.000%	122,500.00	442,500.00	
08/15/2030			114,500.00	114,500.00	
09/30/2030					557,000.00
02/15/2031	335,000	5.000%	114,500.00	449,500.00	
08/15/2031			106,125.00	106,125.00	
09/30/2031					555,625.00
02/15/2032	355,000	5.000%	106,125.00	461,125.00	
08/15/2032			97,250.00	97,250.00	
09/30/2032					558,375.00
02/15/2033	370,000	5.000%	97,250.00	467,250.00	
08/15/2033			88,000.00	88,000.00	
09/30/2033					555,250.00
02/15/2034	390,000	5.000%	88,000.00	478,000.00	
08/15/2034			78,250.00	78,250.00	
09/30/2034					556,250.00
02/15/2035	410,000	5.000%	78,250.00	488,250.00	
08/15/2035			68,000.00	68,000.00	
09/30/2035					556,250.00
02/15/2036	430,000	4.000%	68,000.00	498,000.00	
08/15/2036			59,400.00	59,400.00	
09/30/2036					557,400.00
02/15/2037	445,000	4.000%	59,400.00	504,400.00	
08/15/2037			50,500.00	50,500.00	
09/30/2037					554,900.00
02/15/2038	465,000	4.000%	50,500.00	515,500.00	
08/15/2038			41,200.00	41,200.00	
09/30/2038					556,700.00
02/15/2039	485,000	4.000%	41,200.00	526,200.00	
08/15/2039			31,500.00	31,500.00	
09/30/2039					557,700.00
02/15/2040	505,000	4.000%	31,500.00	536,500.00	
08/15/2040			21,400.00	21,400.00	
09/30/2040					557,900.00
02/15/2041	525,000	4.000%	21,400.00	546,400.00	
08/15/2041			10,900.00	10,900.00	
09/30/2041					557,300.00
02/15/2042	545,000	4.000%	10,900.00	555,900.00	
09/30/2042					555,900.00
	7,445,000		3,686,616.67	11,131,616.67	11,131,616.67

BOND DEBT SERVICE

City of DeSoto, Texas
All Outstanding Drainage Supported General Obligation Debt
As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023	330,000	** %	22,346.00	352,346.00
09/30/2024	260,000	** %	10,998.25	270,998.25
09/30/2025	190,000	** %	4,150.25	194,150.25
09/30/2026	90,000	2.000%	900.00	90,900.00
	870,000		38,394.50	908,394.50

BOND DEBT SERVICE

City of DeSoto, Texas
All Outstanding Drainage Supported General Obligation Debt
As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	330,000	** %	14,598.00	344,598.00	352,346.00
08/15/2023			7,748.00	7,748.00	
09/30/2023					
02/15/2024	260,000	** %	7,748.00	267,748.00	270,998.25
08/15/2024			3,250.25	3,250.25	
09/30/2024					
02/15/2025	190,000	** %	3,250.25	193,250.25	194,150.25
08/15/2025			900.00	900.00	
09/30/2025					
02/15/2026	90,000	2.000%	900.00	90,900.00	90,900.00
09/30/2026					
	870,000		38,394.50	908,394.50	908,394.50

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
02/15/2023	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
	360,000		20,000	380,000	380,000

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
02/15/2023	55,000	3.000%	825	55,825	
09/30/2023					55,825
	55,000		825	55,825	55,825

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
02/15/2023	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
	345,000		15,650	360,650	360,650

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2020A (Drainage)
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023			473.00	473.00	
08/15/2023			473.00	473.00	
09/30/2023					946.00
02/15/2024	55,000	0.810%	473.00	55,473.00	
08/15/2024			250.25	250.25	
09/30/2024					55,723.25
02/15/2025	55,000	0.910%	250.25	55,250.25	
09/30/2025					55,250.25
	110,000		1,919.50	111,919.50	111,919.50

BOND DEBT SERVICE

City of DeSoto, Texas
All Outstanding Fire Supported General Obligation Debt
As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023	30,000	3.000%	966.00	30,966.00
09/30/2024	30,000	0.810%	394.50	30,394.50
09/30/2025	30,000	0.910%	136.50	30,136.50
	90,000		1,497.00	91,497.00

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
02/15/2023	30,000	3.000%	450	30,450	
09/30/2023					30,450
	30,000		450	30,450	30,450

BOND DEBT SERVICE

City of DeSoto, Texas
General Obligation Refunding Bonds, Taxable Series 2020A (Fire)
Non-Callable

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023			258.00	258.00	
08/15/2023			258.00	258.00	
09/30/2023					516.00
02/15/2024	30,000	0.810%	258.00	30,258.00	
08/15/2024			136.50	136.50	
09/30/2024					30,394.50
02/15/2025	30,000	0.910%	136.50	30,136.50	
09/30/2025					30,136.50
	60,000		1,047.00	61,047.00	61,047.00

BOND DEBT SERVICE

City of DeSoto, Texas
All Outstanding SWRCC Supported General Obligation Debt
As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023	56,000	5.000%	14,150.00	70,150.00
09/30/2024	59,000	5.000%	11,275.00	70,275.00
09/30/2025	62,000	5.000%	8,250.00	70,250.00
09/30/2026	65,500	5.000%	5,062.50	70,562.50
09/30/2027	68,500	5.000%	1,712.50	70,212.50
	311,000		40,450.00	351,450.00

BOND DEBT SERVICE

City of DeSoto, Texas
All Outstanding SWRCC Supported General Obligation Debt
As of Fiscal Year 2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/15/2023	56,000	5.000%	7,775.00	63,775.00	70,150.00
08/15/2023			6,375.00	6,375.00	
09/30/2023					
02/15/2024	59,000	5.000%	6,375.00	65,375.00	70,275.00
08/15/2024			4,900.00	4,900.00	
09/30/2024					
02/15/2025	62,000	5.000%	4,900.00	66,900.00	70,250.00
08/15/2025			3,350.00	3,350.00	
09/30/2025					
02/15/2026	65,500	5.000%	3,350.00	68,850.00	70,562.50
08/15/2026			1,712.50	1,712.50	
09/30/2026					
02/15/2027	68,500	5.000%	1,712.50	70,212.50	70,212.50
09/30/2027					
	311,000		40,450.00	351,450.00	351,450.00

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
02/15/2023	56,000	5.000%	7,775.00	63,775.00	70,150.00
08/15/2023			6,375.00	6,375.00	
09/30/2023					
02/15/2024	59,000	5.000%	6,375.00	65,375.00	70,275.00
08/15/2024			4,900.00	4,900.00	
09/30/2024					
02/15/2025	62,000	5.000%	4,900.00	66,900.00	70,250.00
08/15/2025			3,350.00	3,350.00	
09/30/2025					
02/15/2026	65,500	5.000%	3,350.00	68,850.00	70,562.50
08/15/2026			1,712.50	1,712.50	
09/30/2026					
02/15/2027	68,500	5.000%	1,712.50	70,212.50	70,212.50
09/30/2027					
	311,000		40,450.00	351,450.00	351,450.00

City of DeSoto, Texas

Outstanding Debt Issue Purposes

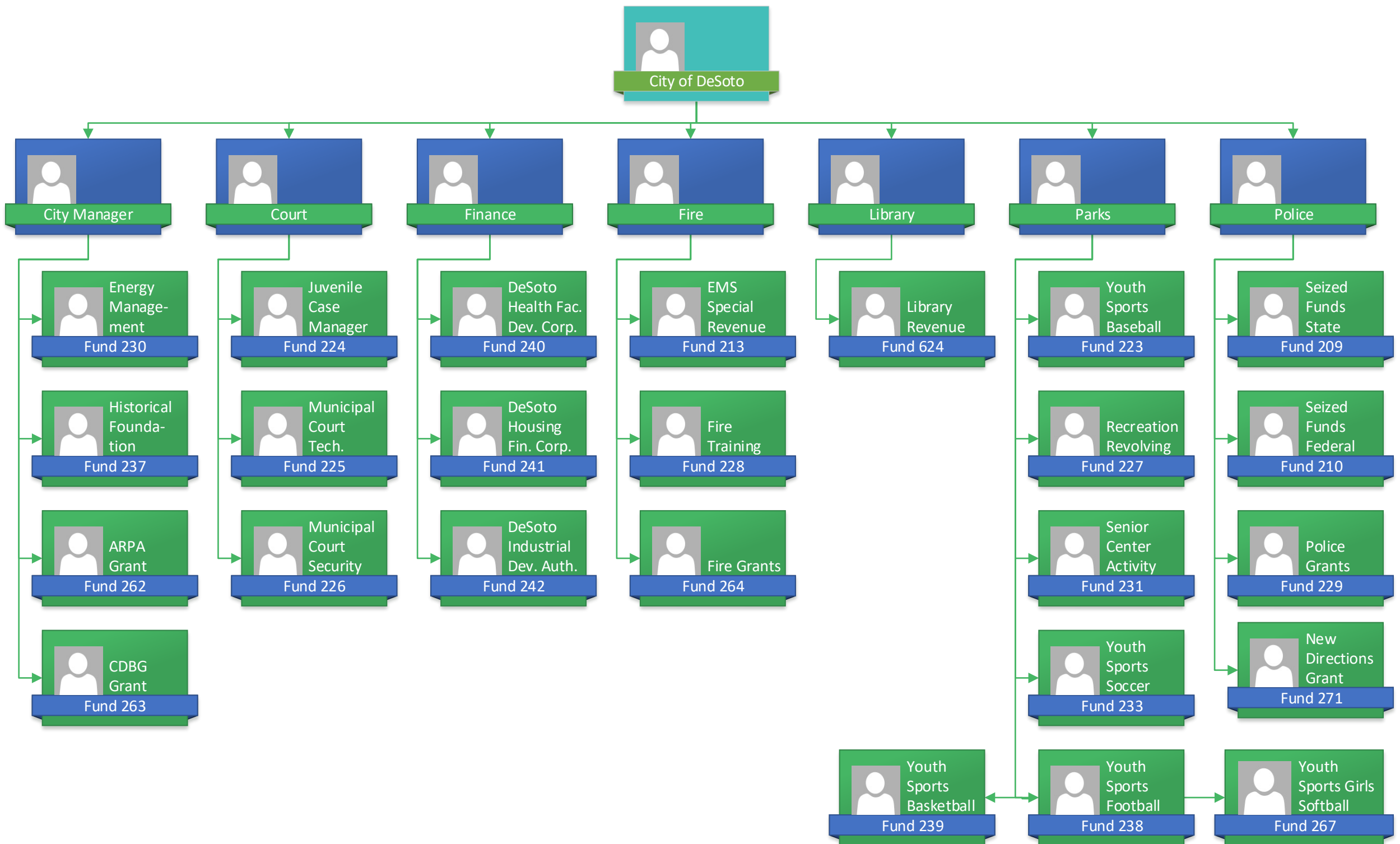
Issue Date	Original Par Amount	Series Name	Purpose
8/1/2012	\$20,590,000	GO Ref Bds Ser 2012	Refunding for savings
5/15/2013	\$3,865,000	Comb Tax & Rev C/O Ser 2013	Proceeds from the sale of the Certificates will be used for the purpose of paying contractual obligations to be incurred for (i) improving and extending the City's waterworks and sewer system, and (ii) professional services rendered in connection therewith.
5/15/2013	\$11,255,000	GO Ref Bds Ser 2013	Refunding for savings
6/15/2015	\$3,775,000	GO Bonds Ser 2015	Proceeds from the sale of the Bonds will be used for (i) constructing and improving streets, including sidewalks, railroad crossings, signalization, street lighting, public streetscaping, landscaping, curb and gutter replacements and the acquisition of lands and rights-of-way therefor; (ii) constructing, improving and equipping firefighting facilities; (iii) constructing, improving and equipping park and recreation facilities; (iv) economic development within the area described in the Hampton Road Corridor Redevelopment Plan, including the acquisition of land therefor; and (v) paying costs of professional services including the costs of issuance of the Bonds
6/15/2015	\$2,425,000	Comb Tax & Rev C/O Ser 2015	Proceeds from the sale of the Certificates will be used for (i) design and construct street and roadway improvements throughout the City, including certain road, street, sidewalks, alleyways, curb, drainage and related improvements and (ii) pay professional services rendered in connection with these projects
9/1/2016	\$7,075,000	GO Ref & Imp Bds Ser 2016	Refunding for savings and constructing, improving and equipping firefighting facilities; (iii) constructing, improving and equipping park and recreation facilities; and (iv) paying costs of professional services including the costs of issuance of the Bonds
9/1/2016	\$1,990,000	GO Ref Bds Ser Taxable 2016	Refunding for savings
9/1/2016	\$985,000	Comb Tax & Rev C/O Ser 2016	Proceeds from the sale of the Certificates will be used to (i) design and construct street and roadway improvements on Chattey Road, including certain road, street, sidewalks, alleyways, curb, drainage and related improvements and (ii) pay professional services rendered in connection with these projects
6/1/2017	\$17,500,000	GO Ref & Imp Bds Ser 2017	Refunding for savings and constructing, improving and equipping firefighting facilities; (iii) constructing, improving and equipping park and recreation facilities; and (iv) paying costs of professional services including the costs of issuance of the Bonds.
6/1/2017	\$4,785,000	Comb Tax & Rev C/O Ser 2017	Proceeds from the sale of the Certificates will be used to (i) design and construct street and roadway improvements on Chattey Road, including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements; (ii) design and construct street and roadway improvements on Hampton Road, including certain road, street, sidewalks, alleyways, curb, drainage and related improvements; (iii) alley reconstruction at various locations throughout the City; (iv) roadway improvement projects with Dallas County on Pleasant Run Road; and (v) roadway improvement projects with Dallas County on Westmoreland Road; and (vi) professional services rendered in connection with the above listed projects
6/1/2019	\$4,140,000	GO Bonds Ser 2019	Proceeds from the sale of the Bonds will be used for (i) economic development within the area described in the Hampton Road Corridor Redevelopment Plan, including the acquisition of land therefor; and (ii) paying costs of professional services including the costs of issuance of the Bonds
6/1/2019	\$9,145,000	Comb Tax & Rev C/O Ser 2019	Proceeds from the sale of the Certificates will be used to (i) design and construct street and roadway improvements on Chattey Road and Hampton Road including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements; (ii) improvements to the Grimes Park Facilities; (iii) alley reconstruction at various locations throughout the City; (iv) roadway improvement projects with Dallas County on Pleasant Run Road and Westmoreland Road, including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements; and (vi) professional services rendered in connection with the above listed projects

10/15/2020	\$23,820,000	Comb Tax & Rev C/O Ser 2020	Proceeds from the sale of the Certificates will be used to (i) design and construct street and roadway improvements on Chattey Road including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements within the City; (ii) alley reconstruction at various locations throughout the City; (iii) roadway improvement projects with Dallas County on Pleasant Run Road and Westmoreland Road, including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements; (iv) improvements to the Mosley Pool facilities within the City; (v) park improvements at various locations throughout the City; (vi) certain improvements and renovations to Fire Station III within the City; (vii) concrete and asphalt improvements at various locations throughout the city; (viii) water and sewer capital projects at various locations throughout the City and (ix) professional services rendered in connection with the above listed projects
10/15/2020	\$5,180,000	GO Ref Bds Ser Tax-Exempt 2020	Refunding for savings
10/15/2020	\$3,510,000	GO Ref Bds Ser Taxable 2020A	Refunding for savings
8/15/2022	\$26,580,000	Comb Tax & Rev C/O Ser 2022	Proceeds from the sale of the Certificates will be used to (i) design, construct roadway improvements on Daniieldale Road, including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements within the City; (ii) alley reconstruction at various locations throughout the City; (iii) roadway improvement projects on Pleasant Run Road and Westmoreland Road, including certain road, street, sidewalks, alleyways, curb, drainage, water and sewer, and related improvements; (iv) renovations and improvements to the Mosley Park and McCowen Park facilities within the City; (v) certain improvements and renovations to Fire Station III within the City; (vi) certain street light, concrete and asphalt improvements at various locations throughout the City; (vii) water and sewer capital projects at various locations throughout the City (see Table 10 – Computation of Self-Supporting Debt; and (viii) professional services rendered in connection with the above listed projects

SPECIAL REVENUE



FUNDS



CITY OF DESOTO

FUND

POLICE DEPT.-STATE SEIZED FUND

209

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$804	\$8,015	\$8,015	\$6,865	\$4,715
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$34,090	\$0	\$0	\$0	\$0
INTEREST	\$48	\$50	\$50	\$50	\$50
MISCELLANEOUS	\$0	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL REVENUES	\$34,138	\$4,050	\$4,050	\$4,050	\$4,050
TOTAL AVAILABLE RESOURCES	\$34,942	\$12,065	\$12,065	\$10,915	\$8,765
<u>EXPENDITURES</u>					
SUPPLIES	\$25,886	\$4,000	\$4,000	\$4,000	\$4,000
SERVICES & PROFESSIONAL FEES	\$1,040	\$1,200	\$1,200	\$2,200	\$2,200
TOTAL EXPENDITURES	\$26,926	\$5,200	\$5,200	\$6,200	\$6,200
FUND BALANCE - ENDING	\$8,015	\$6,865	\$6,865	\$4,715	\$2,565

CITY OF DESOTO

FUND

POLICE DEPT.- FED SEIZED FUNDS

210

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$158,651	\$267,475	\$267,475	\$266,775	\$287,075
REVENUES					
INTERGOVERNMENTAL REVENUE	\$167,303	\$55,000	\$55,000	\$55,000	\$55,000
INTEREST	\$280	\$300	\$300	\$300	\$300
CONTRIBUTIONS/ MISCELLANEOUS	\$31,301	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$198,884	\$55,300	\$55,300	\$55,300	\$55,300
TOTAL AVAILABLE RESOURCES	\$357,535	\$322,775	\$322,775	\$322,075	\$342,375
EXPENDITURES					
PERSONNEL	\$6,553	\$0	\$0	\$0	\$0
SUPPLIES	\$19,452	\$10,000	\$10,000	\$5,000	\$0
SERVICES & PROFESSIONAL FEES	\$17,143	\$46,000	\$46,000	\$30,000	\$0
TRANSFERS TO OTHER FUNDS	\$0	\$60,421	\$0	\$0	\$0
TOTAL EXPENDITURES	\$43,149	\$116,421	\$56,000	\$35,000	\$0
FUND BALANCE - ENDING	\$314,387	\$206,354	\$266,775	\$287,075	\$342,375

CITY OF DESOTO

FUND

EMS/FIRE SPECIAL REVENUE FUND

213

SUMMARY

LINE ITEMS	Actuals FY 2021	Actuals FY 2022	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$25,255	\$37,268	\$37,268	\$37,268	\$40,968	\$44,668
REVENUES						
INTEREST	\$67	\$203	\$200	\$200	\$200	\$200
INTERGOVERNMENTAL REVENUE	\$11,946	\$5,742	\$5,000	\$5,000	\$5,000	\$5,000
TOTAL REVENUES	\$12,013	\$5,945	\$5,200	\$5,200	\$5,200	\$5,200
TOTAL AVAILABLE RESOURCES	\$37,268	\$43,214	\$42,468	\$42,468	\$46,168	\$49,868
EXPENDITURES						
SUPPLIES	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
TOTAL EXPENDITURES	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
FUND BALANCE - ENDING	\$37,268	\$43,214	\$40,968	\$40,968	\$44,668	\$48,368

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASEBALL

223

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$4,000	4,000	\$4,000	\$2,000	\$0
REVENUES					
CHARGES FOR SERVICES	\$0	-	\$0	\$0	\$0
TOTAL REVENUES	\$0	-	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,000	4,000	\$4,000	\$2,000	\$0
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	2,000	\$2,000	\$2,000	\$0
TOTAL EXPENDITURES	\$0	2,000	\$2,000	\$2,000	\$0
FUND BALANCE-ENDING	\$4,000	2,000	\$2,000	\$0	\$0

CITY OF DESOTO

FUND

JUVENILE CASE MANAGER FUND

224

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$51,833	\$56,764	\$56,764	\$58,681	\$55,745
REVENUES					
FINES & FORFEITURE FEES	\$16,238	\$20,000	\$20,000	\$16,000	\$20,000
INTEREST	\$135	\$100	\$100	\$100	\$100
INTERFUNDS TRANSFERS	\$30,000	\$40,000	\$40,000	\$40,000	\$40,000
TOTAL REVENUES	\$46,373	\$60,100	\$60,100	\$56,100	\$60,100
TOTAL AVAILABLE RESOURCES	\$98,206	\$116,864	\$116,864	\$114,781	\$115,845
EXPENDITURES					
PERSONNEL	\$41,342	\$56,343	\$56,343	\$57,031	\$60,737
SUPPLIES	\$0	\$885	\$885	\$1,050	\$885
SERVICES & PROFESSIONAL FEES	\$100	\$955	\$955	\$955	\$955
TOTAL EXPENDITURES	\$41,442	\$58,183	\$58,183	\$59,036	\$62,577
FUND BALANCE - ENDING	\$56,764	\$58,681	\$58,681	\$55,745	\$53,268
PERSONNEL:					
Full Time	0	1	1	1	1
Part Time	1	0	0	0	0

CITY OF DESOTO

FUND MUNICIPAL COURT TECHNOLOGY 225

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$110,064	\$109,911	\$109,911	\$103,141	\$85,016
<u>REVENUES</u>					
FINES & FORFEITURE FEES	\$13,000	\$16,000	\$16,000	\$12,500	\$16,000
INTEREST	\$252	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$13,252	\$16,200	\$16,200	\$12,700	\$16,200
TOTAL AVAILABLE RESOURCES	\$123,317	\$126,111	\$126,111	\$115,841	\$101,216
<u>EXPENDITURES</u>					
SUPPLIES	\$6,398	\$15,640	\$15,640	\$22,000	\$10,500
SERVICES & PROFESSIONAL FEES	\$7,008	\$7,330	\$7,330	\$8,825	\$8,825
CAPITAL OUTLAY	\$0	\$19,750	\$0	\$0	\$0
TOTAL EXPENDITURES	\$13,406	\$42,720	\$22,970	\$30,825	\$19,325
FUND BALANCE - ENDING	\$109,911	\$83,391	\$103,141	\$85,016	\$81,891

CITY OF DESOTO

FUND

MUNICIPAL COURT SECURITY FUND

226

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$85,188	\$82,443	\$82,443	\$79,631	\$16,156
REVENUES					
FINES & FORFEITURE FEES	\$13,718	\$12,000	\$12,000	\$12,000	\$12,000
INTEREST	\$195	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$13,913	\$12,100	\$12,100	\$12,100	\$12,100
TOTAL AVAILABLE RESOURCES	\$99,101	\$94,543	\$94,543	\$91,731	\$28,256
EXPENDITURES					
SUPPLIES	\$1,724	\$450	\$2,550	\$7,620	\$3,620
SERVICES & PROFESSIONAL FEES	\$3,734	\$2,362	\$2,362	\$3,955	\$3,990
CAPITAL OUTLAY	\$0	\$0	\$0	\$54,000	\$0
TRANSFER TO OTHER FUNDS	\$11,200	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL EXPENDITURES	\$16,658	\$12,812	\$14,912	\$75,575	\$17,610
FUND BALANCE - ENDING	\$82,443	\$81,731	\$79,631	\$16,156	\$10,646

CITY OF DESOTO

FUND RECREATION REVOLVING FUND 227

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$148,704	\$271,973	\$271,973	\$352,023	\$445,573
REVENUES					
RECREATION FEES	\$254,172	\$249,000	\$261,000	\$268,000	\$299,000
INTEREST	\$342	\$300	\$300	\$300	\$300
MISCELLANEOUS	\$32,593	\$56,000	\$44,000	\$56,000	\$56,000
TRANSFERS FROM OTHER FUNDS	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000
TRANSFERS FROM OTHER FUNDS	\$1,500	\$0	\$8,000	\$20,000	\$25,000
TOTAL REVENUES	\$331,608	\$348,300	\$356,300	\$387,300	\$423,300
TOTAL AVAILABLE RESOURCES	\$480,311	\$620,273	\$628,273	\$739,323	\$868,873
EXPENDITURES					
PERSONNEL	\$97,578	\$102,030	\$0	\$0	\$0
SUPPLIES	\$2,795	\$9,000	\$9,000	\$9,000	\$9,000
SERVICES & PROFESSIONAL FEES	\$72,965	\$202,250	\$202,250	\$219,750	\$214,250
CAPITAL OUTLAY	\$0	\$30,000	\$30,000	\$30,000	\$30,000
TRANSFERS TO OTHER FUNDS	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
TOTAL EXPENDITURES	\$208,339	\$378,280	\$276,250	\$293,750	\$288,250
FUND BALANCE - ENDING	\$271,973	\$241,993	\$352,023	\$445,573	\$580,623

PERSONNEL:

Full Time	1
Part Time	1

CITY OF DESOTO

FUND FIRE TRAINING FUND 228

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$209,840	\$181,346	\$181,346	\$120,743	\$88,145
REVENUES					
CHARGES FOR SERVICES	\$245,186	\$249,000	\$237,000	\$237,000	\$237,000
INTEREST	\$430	\$300	\$300	\$300	\$300
MISCELLANEOUS	\$18,888	\$45,500	\$500	\$25,500	\$25,500
TOTAL REVENUES	\$264,505	\$294,800	\$237,800	\$262,800	\$262,800
TOTAL AVAILABLE RESOURCES	\$474,345	\$476,146	\$419,146	\$383,543	\$350,945
EXPENDITURES					
PERSONNEL	\$150,201	\$158,053	\$178,053	\$149,798	\$150,329
SUPPLIES	\$40,104	\$40,100	\$38,850	\$34,350	\$34,350
SERVICES & PROFESSIONAL FEES	\$66,844	\$72,500	\$48,500	\$79,000	\$62,000
TRANSFERS TO OTHER FUNDS	\$35,850	\$33,000	\$33,000	\$32,250	\$32,250
TOTAL EXPENDITURES	\$293,000	\$303,653	\$298,403	\$295,398	\$278,929
FUND BALANCE - ENDING	\$181,346	\$172,493	\$120,743	\$88,145	\$72,016

PERSONNEL:

Full Time	1	1	1	1	1
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CITY OF DESOTO

FUND POLICE GRANT FUND 229

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$47,999	\$70,981	\$70,981	\$136,518	\$209,409
REVENUES					
INTERGOVERNMENTAL REVENUE	\$24,996	\$78,019	\$78,019	\$78,019	\$78,019
TRANSFERS IN	\$3,675	\$5,460	\$5,460	\$5,460	\$0
TOTAL REVENUES	\$28,671	\$83,479	\$83,479	\$83,479	\$78,019
TOTAL AVAILABLE RESOURCES	\$76,670	\$154,460	\$154,460	\$219,997	\$287,428
EXPENDITURES					
PERSONNEL	\$0	\$900	\$900	\$900	\$900
SUPPLIES	\$5,690	\$25,709	\$13,391	\$8,189	\$8,189
SERVICES & PROFESSIONAL FEES	\$0	\$3,650	\$3,650	\$1,500	\$1,500
TOTAL EXPENDITURES	\$5,690	\$30,259	\$17,941	\$10,589	\$10,589
FUND BALANCE - ENDING	\$70,981	\$124,200	\$136,518	\$209,409	\$276,839

PERSONNEL:

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

CITY OF DESOTO

FUND ENERGY MANAGEMENT FUND 230

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$760,371	\$1,041,766	\$1,041,766	\$1,060,012	\$1,078,258
REVENUES					
INTEREST	\$5,455	\$3,000	\$3,000	\$3,000	\$3,000
TRANSFER FROM OTHER FUNDS	\$1,868,758	\$1,868,758	\$1,868,758	\$1,868,758	\$1,868,758
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,874,213	\$1,871,758	\$1,871,758	\$1,871,758	\$1,871,758
TOTAL AVAILABLE RESOURCES	\$2,634,585	\$2,913,524	\$2,913,524	\$2,931,770	\$2,950,016
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,592,818	\$1,853,512	\$1,853,512	\$1,853,512	\$1,853,512
CAPITAL OUTLAY	\$0	\$255,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,592,818	\$2,108,512	\$1,853,512	\$1,853,512	\$1,853,512
FUND BALANCE - ENDING	\$1,041,766	\$805,012	\$1,060,012	\$1,078,258	\$1,096,504

CITY OF DESOTO

FUND SENIOR CENTER 231

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$30,523	\$30,821	\$30,821	\$29,351	\$27,881
REVENUES					
CHARGES FOR SERVICES	\$220	\$7,200	\$7,200	\$7,200	\$7,200
INTEREST	\$70	\$100	\$100	\$100	\$100
CONTRIBUTIONS/DONATIONS	\$10	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$450	\$3,330	\$3,330	\$3,330	\$3,330
TOTAL REVENUES	\$750	\$10,630	\$10,630	\$10,630	\$10,630
TOTAL AVAILABLE RESOURCES	\$31,272	\$41,451	\$41,451	\$39,981	\$38,511
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$451	\$12,100	\$12,100	\$12,100	\$12,100
TOTAL EXPENDITURES	\$451	\$12,100	\$12,100	\$12,100	\$12,100
FUND BALANCE - ENDING	\$30,821	\$29,351	\$29,351	\$27,881	\$26,411

CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-SOCCER

233

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$2,000	\$2,000	\$2,000	\$1,500	\$1,000
REVENUES					
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$2,000	\$2,000	\$2,000	\$1,500	\$1,000
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$500	\$500	\$500	\$500
TOTAL EXPENDITURES	\$0	\$500	\$500	\$500	\$500
FUND BALANCE-ENDING	\$2,000	\$1,500	\$1,500	\$1,000	\$500

CITY OF DESOTO

FUND
HISTORICAL FOUNDATION
237

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$4,744	\$4,744	\$4,744	\$4,744	\$4,744
TOTAL REVENUES	\$0	\$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
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FUND BALANCE - ENDING	\$4,744	\$4,744	\$4,744	\$4,744	\$4,744
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CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-FOOTBALL

238

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$433	\$433	\$433	\$433	\$6,108
REVENUES					
CHARGES FOR SERVICES	\$0	\$29,825	\$0	\$29,825	\$29,825
TOTAL REVENUES	\$0	\$29,825	\$0	\$29,825	\$29,825
TOTAL AVAILABLE RESOURCES	\$433	\$30,258	\$433	\$30,258	\$35,933
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$24,150	\$0	\$24,150	\$24,150
TOTAL EXPENDITURES	\$0	\$24,150	\$0	\$24,150	\$24,150
FUND BALANCE-ENDING	\$433	\$6,108	\$433	\$6,108	\$11,783

PERSONNEL:

Seasonal	1	1	1	1	1
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CITY OF DESOTO

FUND

YOUTH SPORTS ASSOC-BASKETBALL

239

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$26,431	\$26,022	\$26,022	\$30,564	\$36,427
REVENUES					
CHARGES FOR SERVICES	\$884	\$40,585	\$40,585	\$40,585	\$40,585
TOTAL REVENUES	\$884	\$40,585	\$40,585	\$40,585	\$40,585
TOTAL AVAILABLE RESOURCES	\$27,315	\$66,607	\$66,607	\$71,149	\$77,012
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$1,293	\$34,722	\$36,043	\$34,722	\$34,722
TOTAL EXPENDITURES	\$1,293	\$34,722	\$36,043	\$34,722	\$34,722
FUND BALANCE-ENDING	\$26,022	\$31,885	\$30,564	\$36,427	\$42,290

CITY OF DESOTO

FUND

HEALTH FACILITIES DEVEL CORP

240

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$19,205	\$19,212	\$19,212	\$19,312	\$19,412
REVENUES					
INTERGOVERNMENTAL REVENUES	\$0	\$0	\$0	\$0	\$0
INTEREST	\$7	\$200	\$200	\$200	\$200
TOTAL REVENUES	\$7	\$200	\$200	\$200	\$200
TOTAL AVAILABLE RESOURCES	\$19,212	\$19,412	\$19,412	\$19,512	\$19,612
EXPENDITURES					
SUPPLIES	\$0	\$100	\$100	\$100	\$100
TOTAL EXPENDITURES	\$0	\$100	\$100	\$100	\$100
FUND BALANCE - ENDING	\$19,212	\$19,312	\$19,312	\$19,412	\$19,512

CITY OF DESOTO

FUND
HOUSING FINANCE CORP
241

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$119,554	\$119,554	\$119,554	\$100,304	\$81,054
REVENUES					
INTEREST	\$0	\$750	\$750	\$750	\$750
TOTAL REVENUES	\$0	\$750	\$750	\$750	\$750
TOTAL AVAILABLE RESOURCES	\$119,554	\$120,304	\$120,304	\$101,054	\$81,804
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$20,000	\$20,000	\$20,000	\$20,000
TOTAL EXPENDITURES	\$0	\$20,000	\$20,000	\$20,000	\$20,000
FUND BALANCE - ENDING	\$119,554	\$100,304	\$100,304	\$81,054	\$61,804

CITY OF DESOTO

FUND
INDUSTRIAL DEVEL. AUTHORITY
242

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$30,408	\$30,419	\$30,419	\$30,519	\$30,619
REVENUES					
INTEREST	\$11	\$350	\$350	\$350	\$350
TOTAL REVENUES	\$11	\$350	\$350	\$350	\$350
TOTAL AVAILABLE RESOURCES	\$30,419	\$30,769	\$30,769	\$30,869	\$30,969
EXPENDITURES					
SUPPLIES	\$0	\$250	\$250	\$250	\$250
TOTAL EXPENDITURES	\$0	\$250	\$250	\$250	\$250
FUND BALANCE - ENDING	\$30,419	\$30,519	\$30,519	\$30,619	\$30,719

CITY OF DESOTO

FUND

YOUTH SPORTS-GIRLS SOFTBALL

247

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$4,625	\$4,625	\$4,625	\$3,625	\$2,625
REVENUES					
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$4,625	\$4,625	\$4,625	\$3,625	\$2,625
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL EXPENDITURES	\$0	\$1,000	\$1,000	\$1,000	\$1,000
FUND BALANCE-ENDING	\$4,625	\$3,625	\$3,625	\$2,625	\$1,625

CITY OF DESOTO

FUND

SPECIAL REVENUE FUND -ARPA

262

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$3,653,351	\$2,220,363	\$5,086,339	\$0
TOTAL REVENUES	\$0	\$3,653,351	\$2,220,363	\$5,086,339	\$0
TOTAL AVAILABLE RESOURCES	\$0	\$3,653,351	\$2,220,363	\$5,086,339	\$0
EXPENDITURES					
PERSONNEL	\$0	\$1,720,350	\$1,965,161	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$0	\$1,000,000	\$77,665	\$0	\$0
CAPITAL OUTLAY	\$0	\$933,001	\$177,537	\$5,086,339	\$0
TOTAL EXPENDITURES	\$0	\$3,653,351	\$2,220,363	\$5,086,339	\$0
FUND BALANCE - ENDING	\$0	\$0	\$0	\$0	\$0

CITY OF DESOTO

FUND CDBG GRANT FUND 263

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$70,170	\$3,195	\$3,195	\$3,295	\$3,395
REVENUES					
INTERGOVERNMENTAL REVENUE	\$245,535	\$310,782	\$310,782	\$806,642	\$310,782
INTEREST	\$189	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$245,724	\$310,882	\$310,882	\$806,742	\$310,882
TOTAL AVAILABLE RESOURCES	\$315,894	\$314,077	\$314,077	\$810,037	\$314,277

EXPENDITURES

SUPPLIES	\$0	\$165	\$165	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$312,699	\$310,617	\$310,617	\$519,587	\$519,587
CAPITAL OUTLAY	\$0	\$0	\$0	\$287,055	\$287,055
TOTAL EXPENDITURES	\$312,699	\$310,782	\$310,782	\$806,642	\$806,642
FUND BALANCE - ENDING	\$3,195	\$3,295	\$3,295	\$3,395	(\$492,365)

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$1,540	\$1,540	\$1,540	\$1,540	(\$13,475)
REVENUES					
INTERGOVERNMENTAL REVENUE	\$0	\$0	\$0	\$150,148	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$150,148	\$0
TOTAL AVAILABLE RESOURCES	\$1,540	\$1,540	\$1,540	\$151,688	(\$13,475)
EXPENDITURES					
SUPPLIES	\$0	\$0	\$0	\$165,163	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$165,163	\$0
FUND BALANCE - ENDING	\$1,540	\$1,540	\$1,540	(\$13,475)	(\$13,475)

CITY OF DESOTO

FUND

SPECIAL REVENUE FUND-CARES ACT

268

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	(\$3,410)	\$2,100	\$2,100	\$0	\$0
REVENUES					
INTERGOVERNMENTAL REVENUE	\$1,884,588	\$0	\$731,211	\$0	\$0
INTEREST	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,884,588	\$0	\$731,211	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$1,881,178	\$2,100	\$733,311	\$0	\$0
EXPENDITURES					
SUPPLIES	\$0	\$0	\$0	\$0	\$0
SERVICES & PROFESSIONAL FEES	\$1,879,078	\$735,997	\$733,311	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,879,078	\$735,997	\$733,311	\$0	\$0
FUND BALANCE - ENDING	\$2,100	(\$733,897)	\$0	\$0	\$0

CITY OF DESOTO

FUND NEW GRANTS FUND 271

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$0	\$0	\$0	\$0	\$0
REVENUES					
GRANTS	\$0	\$1,755,612	\$803,679	\$1,444,863	\$1,444,863
TOTAL REVENUES	\$0	\$1,755,612	\$803,679	\$1,444,863	\$1,444,863
TOTAL AVAILABLE RESOURCES	\$0	\$1,755,612	\$803,679	\$1,444,863	\$1,444,863
EXPENDITURES					
PERSONNEL	\$0	\$197,229	\$97,943	\$138,610	\$135,695
SUPPLIES	\$0	\$207,806	\$113,214	\$106,472	\$106,454
SERVICES & PROFESSIONAL FEES	\$0	\$1,350,577	\$592,522	\$1,199,781	\$1,202,714
TOTAL EXPENDITURES	\$0	\$1,755,612	\$803,679	\$1,444,863	\$1,444,863
FUND BALANCE - ENDING	\$0	\$0	\$0	\$0	\$0

PERSONNEL:

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

CITY OF DESOTO

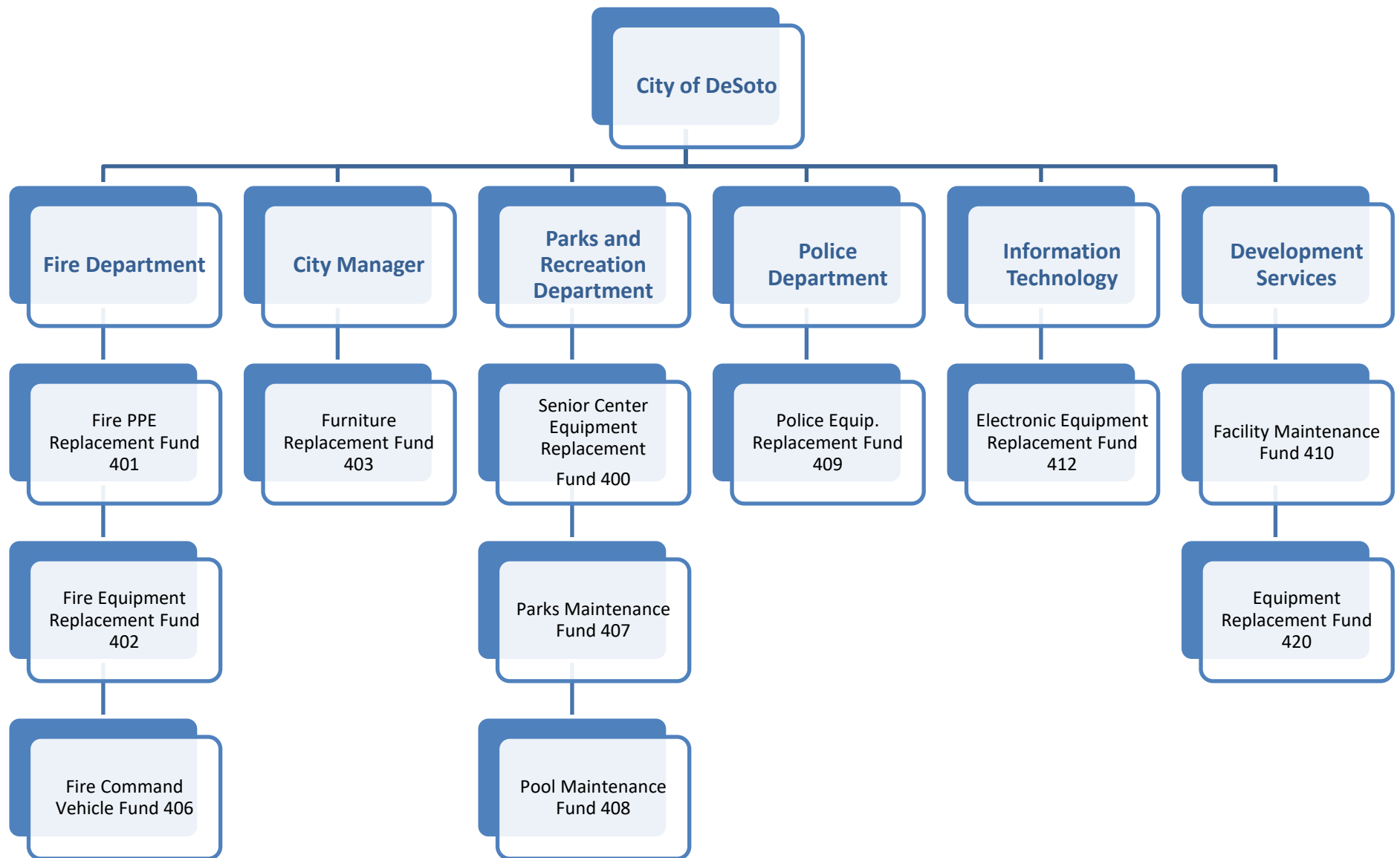
FUND LIBRARY REVENUE FUND 624

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$47,387	\$47,706	\$47,706	\$46,232	\$44,382
REVENUES					
CHARGES FOR SERVICES	\$9,333	\$12,000	\$12,000	\$10,000	\$10,000
INTEREST	\$114	\$50	\$50	\$50	\$50
CONTRIBUTIONS/DONATIONS	\$1,526	\$3,000	\$3,000	\$3,000	\$3,000
MISCELLANEOUS	\$1,020	\$1,300	\$1,300	\$1,300	\$1,300
TOTAL REVENUES	\$11,993	\$16,350	\$16,350	\$14,350	\$14,350
TOTAL AVAILABLE RESOURCES	\$59,380	\$64,056	\$64,056	\$60,582	\$58,732
EXPENDITURES					
SUPPLIES	\$20	\$4,624	\$4,624	\$3,000	\$3,000
SERVICES & PROFESSIONAL FEES	\$11,654	\$13,200	\$13,200	\$13,200	\$13,200
TOTAL EXPENDITURES	\$11,674	\$17,824	\$17,824	\$16,200	\$16,200
FUND BALANCE - ENDING	\$47,706	\$46,232	\$46,232	\$44,382	\$42,532

ALL OTHER





CITY OF DESOTO

FUND
SENIOR CTR EQUIPMENT REPLACE
400

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$26,249	\$42,208	\$42,208	\$47,758	\$40,808
REVENUES					
INTEREST	\$89	\$50	\$50	\$50	\$50
TRANSFERS FROM OTHER FUNDS	\$20,000	\$20,000	\$20,000	\$24,000	\$24,000
TOTAL REVENUES	\$20,089	\$20,050	\$20,050	\$24,050	\$24,050
TOTAL AVAILABLE RESOURCES	\$46,338	\$62,258	\$62,258	\$71,808	\$64,858
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$4,130	\$14,500	\$14,500	\$31,000	\$27,500
TOTAL EXPENDITURES	\$4,130	\$14,500	\$14,500	\$31,000	\$27,500
FUND BALANCE - ENDING	\$42,208	\$47,758	\$47,758	\$40,808	\$37,358

CITY OF DESOTO

FUND FIRE PPE REPLACEMENT 401

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$193,985	\$193,985	\$193,985	\$144,185	\$94,385
REVENUES					
INTEREST	\$542	\$200	\$200	\$200	\$200
TRANSFERS FROM OTHER FUNDS	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
TOTAL REVENUES	\$63,542	\$63,200	\$63,200	\$63,200	\$63,200
TOTAL AVAILABLE RESOURCES	\$257,526	\$257,185	\$257,185	\$207,385	\$157,585
EXPENDITURES					
SUPPLIES	\$9,259	\$113,000	\$113,000	\$113,000	\$40,000
TOTAL EXPENDITURES	\$9,259	\$113,000	\$113,000	\$113,000	\$40,000
FUND BALANCE - ENDING	\$248,267	\$144,185	\$144,185	\$94,385	\$117,585

CITY OF DESOTO

FUND

FIRE EQUIP. REPLACEMENT FUND

402

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$121,985	\$140,799	\$140,799	\$140,498	\$140,197
<u>REVENUES</u>					
INTEREST	\$408	\$100	\$100	\$100	\$100
TRANSFERS FROM OTHER FUNDS	\$73,674	\$73,674	\$73,674	\$73,674	\$73,674
TOTAL REVENUES	\$74,082	\$73,774	\$73,774	\$73,774	\$73,774
TOTAL AVAILABLE RESOURCES	\$196,066	\$214,573	\$214,573	\$214,272	\$213,971
<u>EXPENDITURES</u>					
SUPPLIES	\$55,267	\$74,075	\$74,075	\$74,075	\$74,075
TOTAL EXPENDITURES	\$55,267	\$74,075	\$74,075	\$74,075	\$74,075
FUND BALANCE - ENDING	\$140,799	\$140,498	\$140,498	\$140,197	\$139,896

CITY OF DESOTO

FUND

FURNITURE REPLACEMENT FUND

403

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$61,526	\$79,050	\$79,050	\$79,100	\$59,150
<u>REVENUES</u>					
INTEREST	\$186	\$50	\$50	\$50	\$50
TRANSFERS FROM OTHER FUNDS	\$30,000	\$68,000	\$68,000	\$63,623	\$30,000
TOTAL REVENUES	\$30,186	\$68,050	\$68,050	\$63,673	\$30,050
TOTAL AVAILABLE RESOURCES	\$91,712	\$147,100	\$147,100	\$142,773	\$89,200
<u>EXPENDITURES</u>					
SUPPLIES	\$12,662	\$68,000	\$68,000	\$83,623	\$30,000
TOTAL EXPENDITURES	\$12,662	\$68,000	\$68,000	\$83,623	\$30,000
FUND BALANCE - ENDING	\$79,050	\$79,100	\$79,100	\$59,150	\$59,200

CITY OF DESOTO

FUND COMMAND VEHICLE FIRE 406

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$3,785	\$14,783	\$14,783	\$264,883	\$114,983
<u>REVENUES</u>					
INTERGOVERNMENTAL REVENUE	\$10,970	\$0	\$250,000	\$0	\$0
INTEREST	\$29	\$100	\$100	\$100	\$100
TOTAL REVENUES	\$10,999	\$100	\$250,100	\$100	\$100
TOTAL AVAILABLE RESOURCES	\$14,783	\$14,883	\$264,883	\$264,983	\$115,083
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$150,000	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$150,000	\$0
FUND BALANCE - ENDING	\$14,783	\$14,883	\$264,883	\$114,983	\$115,083

CITY OF DESOTO

FUND PARK MAINTENANCE 407

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$115,201	\$114,325	\$114,325	\$130,025	\$12,575
<u>REVENUES</u>					
INTEREST	\$299	\$50	\$200	\$50	\$50
TRANSFERS FROM OTHER FUNDS	\$39,500	\$150,000	\$150,000	\$443,000	\$333,000
TOTAL REVENUES	\$39,799	\$150,050	\$150,200	\$443,050	\$333,050
TOTAL AVAILABLE RESOURCES	\$155,000	\$264,375	\$264,525	\$573,075	\$345,625
<u>EXPENDITURES</u>					
SUPPLIES	\$20,497	\$24,500	\$24,500	\$24,500	\$24,500
SERVICES & PROFESSIONAL FEES	\$20,178	\$118,080	\$110,000	\$60,000	\$140,500
CAPITAL OUTLAY	\$0	\$0	\$0	\$476,000	\$0
TOTAL EXPENDITURES	\$40,675	\$142,580	\$134,500	\$560,500	\$165,000
FUND BALANCE - ENDING	\$114,325	\$121,795	\$130,025	\$12,575	\$180,625

CITY OF DESOTO

FUND

POOL MAINTENANCE FUND

408

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$92,380	\$105,606	\$105,606	\$115,656	\$125,706
<u>REVENUES</u>					
INTEREST	\$230	\$50	\$50	\$50	\$50
TRANSFERS FROM OTHER FUNDS	\$26,000	\$55,000	\$55,000	\$55,000	\$55,000
TOTAL REVENUES	\$26,230	\$55,050	\$55,050	\$55,050	\$55,050
TOTAL AVAILABLE RESOURCES	\$118,610	\$160,656	\$160,656	\$170,706	\$180,756
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$13,004	\$45,000	\$45,000	\$45,000	\$45,000
TOTAL EXPENDITURES	\$13,004	\$45,000	\$45,000	\$45,000	\$45,000
FUND BALANCE - ENDING	\$105,606	\$115,656	\$115,656	\$125,706	\$135,756

CITY OF DESOTO

FUND

POLICE EQUIPMENT REPLACE FUND

409

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$150,017	\$169,540	\$169,540	\$169,690	\$165,340
REVENUES					
MISCELLANEOUS	\$5,157	\$0	\$0	\$0	\$0
INTEREST	\$407	\$150	\$150	\$150	\$150
TRANSFERS FROM OTHER FUNDS	\$117,152	\$191,870	\$191,870	\$271,610	\$271,610
TOTAL REVENUES	\$122,716	\$192,020	\$192,020	\$271,760	\$271,760
TOTAL AVAILABLE RESOURCES	\$272,733	\$361,560	\$361,560	\$441,450	\$437,100
EXPENDITURES					
SUPPLIES	\$100,823	\$189,500	\$189,500	\$273,740	\$273,740
TRANSFERS OUT	\$2,370	\$2,370	\$2,370	\$2,370	\$2,370
TOTAL EXPENDITURES	\$103,193	\$191,870	\$191,870	\$276,110	\$276,110
FUND BALANCE - ENDING	\$169,540	\$169,690	\$169,690	\$165,340	\$160,990

CITY OF DESOTO

FUND FACILITY MAINTENANCE 410

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$230,735	\$280,242	\$280,242	\$301,542	\$172,842
<u>REVENUES</u>					
INTEREST	\$708	\$300	\$300	\$300	\$300
TRANSFERS FROM OTHER FUNDS	\$492,700	\$592,700	\$492,700	\$492,700	\$492,700
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$493,408	\$593,000	\$493,000	\$493,000	\$493,000
TOTAL AVAILABLE RESOURCES	\$724,143	\$873,242	\$773,242	\$794,542	\$665,842
<u>EXPENDITURES</u>					
SERVICES & PROFESSIONAL FEES	\$416,539	\$554,700	\$454,700	\$604,700	\$604,700
CAPITAL OUTLAY	\$27,362	\$17,000	\$17,000	\$17,000	\$17,000
TOTAL EXPENDITURES	\$443,901	\$571,700	\$471,700	\$621,700	\$621,700
FUND BALANCE - ENDING	\$280,242	\$301,542	\$301,542	\$172,842	\$44,142

CITY OF DESOTO

FUND ELECTRON.EQUIP.REPLACE.FUND 412

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$3,259,028	\$4,302,322	\$4,302,322	\$4,026,455	\$3,723,597
REVENUES					
INTEREST	\$18,051	\$10,000	\$10,000	\$10,000	\$10,000
TRANSFERS FROM OTHER FUNDS	\$1,768,586	\$963,836	\$963,836	\$977,586	\$985,586
TOTAL REVENUES	\$1,786,637	\$973,836	\$973,836	\$987,586	\$995,586
TOTAL AVAILABLE RESOURCES	\$5,045,665	\$5,276,158	\$5,276,158	\$5,014,041	\$4,719,183
EXPENDITURES					
PERSONNEL	\$0	\$311,853	\$311,853	\$317,444	\$327,200
SUPPLIES	\$153,376	\$177,850	\$177,850	\$202,500	\$768,350
SERVICES & PROFESSIONAL FEES	\$73	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$589,893	\$4,318,637	\$760,000	\$770,500	\$755,000
TOTAL EXPENDITURES	\$743,343	\$4,808,340	\$1,249,703	\$1,290,444	\$1,850,550
FUND BALANCE - ENDING	\$4,302,322	\$467,818	\$4,026,455	\$3,723,597	\$2,868,633

CITY OF DESOTO

FUND EQUIPMENT REPLACEMENT FUND 420

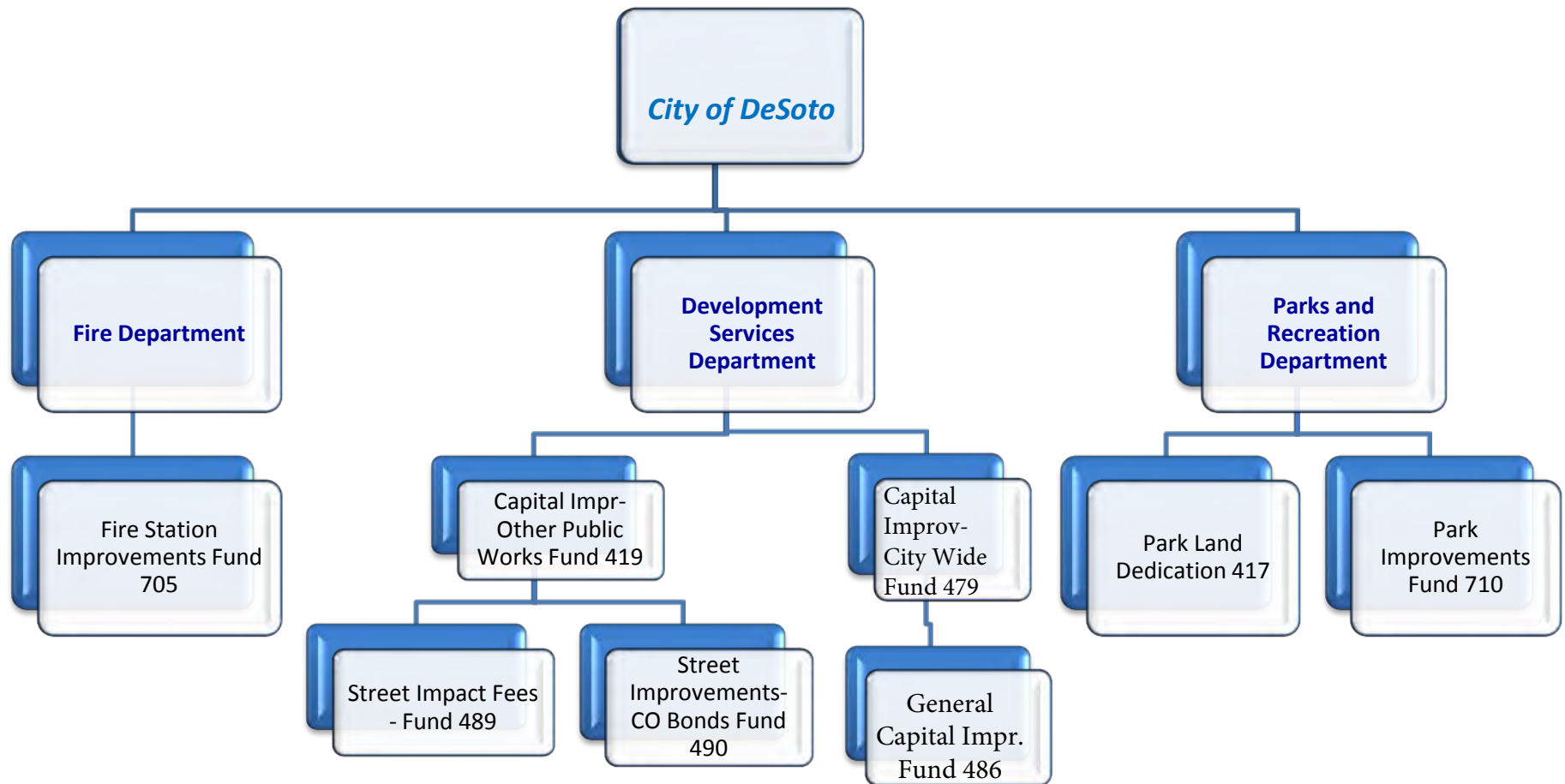
SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$2,701,172	\$3,230,404	\$3,230,404	\$1,845,604	\$2,043,490
REVENUES					
INTEREST	\$65,683	\$3,000	\$3,000	\$3,000	\$3,000
TRANSFERS FROM OTHER FUNDS	\$1,151,400	\$1,848,900	\$1,348,900	\$1,206,600	\$1,614,000
MISCELLANEOUS	\$105,565	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,322,649	\$1,851,900	\$1,351,900	\$1,209,600	\$1,617,000
TOTAL AVAILABLE RESOURCES	\$4,023,820	\$5,082,304	\$4,582,304	\$3,055,204	\$3,660,490
EXPENDITURES					
CAPITAL OUTLAY	\$790,086	\$4,055,700	\$2,736,700	\$1,011,714	\$1,467,714
DEBT SERVICE	\$3,331	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$793,416	\$4,055,700	\$2,736,700	\$1,011,714	\$1,467,714
FUND BALANCE - ENDING	\$3,230,404	\$1,026,604	\$1,845,604	\$2,043,490	\$2,192,776

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

FUND PARK LAND DEDICATION 417

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$328,151	\$640	\$640	\$940	\$1,240
REVENUES					
INTEREST	\$489	\$300	\$300	\$300	\$300
CONTRIBUTIONS/DONATIONS	\$0	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL REVENUES	\$489	\$10,300	\$10,300	\$10,300	\$10,300
TOTAL AVAILABLE RESOURCES	\$328,640	\$10,940	\$10,940	\$11,240	\$11,540
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$0	\$0	\$0	\$5,000	\$5,000
CAPITAL OUTLAY	\$0	\$10,000	\$10,000	\$5,000	\$5,000
TRANSFERS TO OTHER FUNDS	\$328,000	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$328,000	\$10,000	\$10,000	\$10,000	\$10,000
FUND BALANCE - ENDING	\$640	\$940	\$940	\$1,240	\$1,540

CITY OF DESOTO

FUND

CAPITAL IMPR.-OTHER PUBL WKS

419

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$1,510,639	\$2,723,771	\$2,723,771	\$2,724,271	\$1,724,771
REVENUES					
MISCELLANEOUS	\$1,010,591	\$500,000	\$500,000	\$0	\$0
INTEREST	\$8,724	\$500	\$500	\$500	\$500
TRANSFERS FROM OTHER FUNDS	\$704,689	\$1,704,689	\$704,689	\$704,689	\$704,689
TOTAL REVENUES	\$1,724,004	\$2,205,189	\$1,205,189	\$705,189	\$705,189
TOTAL AVAILABLE RESOURCES	\$3,234,643	\$4,928,960	\$3,928,960	\$3,429,460	\$2,429,960
EXPENDITURES					
CAPITAL OUTLAY	\$510,872	\$4,867,326	\$1,204,689	\$1,704,689	\$704,689
TOTAL EXPENDITURES	\$510,872	\$4,867,326	\$1,204,689	\$1,704,689	\$704,689
FUND BALANCE - ENDING	\$2,723,771	\$61,634	\$2,724,271	\$1,724,771	\$1,725,271

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$2,546,970	\$2,157,418	\$2,157,418	\$2,658,418	\$2,659,418
<u>REVENUES</u>					
INTEREST	\$60,448	\$1,000	\$1,000	\$1,000	\$1,000
TRANSFERS FROM OTHER FUNDS	\$400,000	\$3,000,000	\$500,000	\$0	\$0
TOTAL REVENUES	\$460,448	\$3,001,000	\$501,000	\$1,000	\$1,000
TOTAL AVAILABLE RESOURCES	\$3,007,418	\$5,158,418	\$2,658,418	\$2,659,418	\$2,660,418
<u>EXPENDITURES</u>					
TRANSFER TO OTHER FUNDS	\$850,000	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$850,000	\$0	\$0	\$0	\$0
FUND BALANCE - ENDING	\$2,157,418	\$5,158,418	\$2,658,418	\$2,659,418	\$2,660,418

CITY OF DESOTO

FUND

GENERAL FUND CAPITAL IMPROV

486

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$5,762,604	\$7,483,346	\$7,483,346	\$7,483,846	\$5,534,346
REVENUES					
INTEREST	\$12,238	\$500	\$500	\$500	\$500
TRANSFERS FROM OTHER FUNDS	\$2,106,000	\$1,825,000	\$1,825,000	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$1,010,591	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$3,128,828	\$1,825,500	\$1,825,500	\$500	\$500
TOTAL AVAILABLE RESOURCES	\$8,891,432	\$9,308,846	\$9,308,846	\$7,484,346	\$5,534,846
EXPENDITURES					
SERVICES & PROFESSIONAL FEES	\$13,600	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$383,895	\$6,178,921	\$1,825,000	\$1,950,000	\$1,450,000
TRANSFER TO OTHER FUNDS	\$1,000,000	\$0	\$0	\$0	\$0
DEBT SERVICE	\$10,591	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,408,086	\$6,178,921	\$1,825,000	\$1,950,000	\$1,450,000
FUND BALANCE - ENDING	\$7,483,346	\$3,129,925	\$7,483,846	\$5,534,346	\$4,084,846

CITY OF DESOTO

FUND

STREET IMPROVEMENTS-CO BONDS

490

SUMMARY

LINE ITEMS	Actuals FY 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$6,332,855	\$12,509,650	\$12,509,650	\$7,729,650	(\$5,050,350)
<u>REVENUES</u>					
INTEREST	\$31,318	\$20,000	\$20,000	\$20,000	\$20,000
MISCELLANEOUS/BOND PROCEEDS	\$10,105,906	\$12,000,000	\$12,000,000	\$3,500,000	\$3,500,000
TOTAL REVENUES	\$10,137,224	\$12,020,000	\$12,020,000	\$3,520,000	\$3,520,000
TOTAL AVAILABLE RESOURCES	\$16,470,078	\$24,529,650	\$24,529,650	\$11,249,650	(\$1,530,350)
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	\$3,854,522	\$30,299,896	\$16,750,000	\$16,250,000	\$4,750,000
DEBT SERVICE	\$105,906	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL EXPENDITURES	\$3,960,428	\$30,349,896	\$16,800,000	\$16,300,000	\$4,800,000
FUND BALANCE - ENDING	\$12,509,650	(\$5,820,245)	\$7,729,650	(\$5,050,350)	(\$6,330,350)

CITY OF DESOTO

FUND

FIRE STATION IMPROVEMENTS

705

SUMMARY

LINE ITEMS	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$2,487,415	\$658,231	\$136,957	\$136,957	\$136,957	(\$363,043)	(\$4,423,033)
REVENUES							
INTEREST	\$19,389	\$1,645	\$6,558	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$269	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$269	\$0	\$0	\$500,000	\$0	\$0	\$0
TOTAL REVENUES	\$19,927	\$1,645	\$6,558	\$500,000	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$2,507,342	\$659,876	\$143,515	\$636,957	\$136,957	(\$363,043)	(\$4,423,033)
EXPENDITURES							
CAPITAL OUTLAY	\$1,848,842	\$522,918	\$30,928	\$543,872	\$500,000	\$4,059,990	\$0
TOTAL EXPENDITURES	\$1,848,842	\$522,918	\$30,928	\$543,872	\$500,000	\$4,059,990	\$0
FUND BALANCE - ENDING	\$658,500	\$136,957	\$112,588	\$93,085	(\$363,043)	(\$4,423,033)	(\$4,423,033)

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 2021	Budget FY 2022	Projected FY 2022	Adopted FY 2023	Planning FY 2024
FUND BALANCE-BEGINNING	\$1,244,481	\$7,342,497	\$7,342,497	\$7,342,497	\$592,497
REVENUES					
INTERGOVERNMENTAL REVENUE	\$200,000	\$0	\$0	\$0	\$0
INTEREST	\$6,958	\$0	\$0	\$0	\$0
TRANSFERS IN	\$328,000	\$0	\$0	\$0	\$0
MISCELLANEOUS/BOND PROCEEDS	\$7,074,134	\$7,000,000	\$0	\$0	\$0
TOTAL REVENUES	\$7,609,093	\$7,000,000	\$0	\$0	\$0
TOTAL AVAILABLE RESOURCES	\$8,853,574	\$14,342,497	\$7,342,497	\$7,342,497	\$592,497
EXPENDITURES					
CAPITAL OUTLAY	\$1,436,942	\$9,939,778	\$0	\$6,750,000	\$0
DEBT SERVICE	\$74,134	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,511,076	\$9,939,778	\$0	\$6,750,000	\$0
FUND BALANCE - ENDING	\$7,342,497	\$4,402,719	\$7,342,497	\$592,497	\$592,497

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.

Project Selection Process: 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.

The total cost of the program in the FY23-FY27 period is \$250.3 million. Information on bonds and debt schedules is found in the Debt Service section of the Budget. The City's bond ratings are found in the Appendix. This chart shows totals for both planned expenditures & revenues.

<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>Total</u>
42,217	41,130	67,825	68,200	30,975	250,347

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).

PROPOSED BOND PROJECTS - ISSUANCE PLAN - FY 2023-2028 (MCIP - Dallas County)

PROJECTS	BUDGETED Prior Years	Proposed FY23	Proposed FY24	Proposed FY25	Proposed FY26	Proposed FY27	Proposed FY28	TOTAL
<u>Certificates of Obligation Projects</u>								
<u>Danieldale Road (West CL - Westmoreland)</u>		\$2,500,000						\$4,000,000
<u>Danieldale Road (Westmoreland - Old Hickory)</u>			\$500,000	\$500,000	\$1,600,000			\$2,600,000
<u>Wintergreen Road - Phase II</u>			\$750,000					\$750,000
<u>Wintergreen/Westmoreland Int Improvement</u>		\$1,000,000	\$2,000,000					\$3,000,000
<u>Pleasant Run Road (Bridge - Duncanville Road)</u>				\$1,000,000	\$2,000,000	\$2,000,000		\$5,000,000
Chattey Road Improvements	\$5,505,000							\$5,505,000
Chattey Road Improvements Water/Sewer#	\$1,000,000							\$1,000,000
Alley Reconstruction	\$5,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$11,500,000
County Joint/MCIP#1 *(Pleasant Run Road)	\$8,500,000	\$4,000,000	\$5,000,000					\$17,500,000
County Joint/MCIP#2 *(Westmoreland Road)	\$8,500,000	\$4,000,000	\$4,500,000					\$17,000,000
Hampton Road Street Improvements	\$1,500,000	\$0	\$8,000,000	\$8,000,000				\$17,500,000
Mosley Pool	\$6,500,000							\$6,500,000
Fire Station III	\$1,500,000							\$1,500,000
Street Light Renovation	\$750,000	\$750,000						\$1,500,000
Curtistene S. McCowan Park	\$2,000,000							\$2,000,000
 Park Improvements/ Curtistene S. McCowan Park (Natatorium)	 \$9,750,000	 \$5,000,000	 \$15,000,000	 \$10,000,000	 \$1,500,000	 \$1,500,000		 \$42,750,000
Concrete Street Repair	\$2,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$8,500,000
Asphalt Street Repair	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$8,000,000
Non Enterprise Fund Debt Issuance Total	\$57,005,000	\$25,250,000	\$49,750,000	\$40,500,000	\$11,100,000	\$10,000,000	\$3,000,000	\$196,605,000
Capital Fund Savings Offset	\$0	\$2,500,000	\$1,000,000					\$3,500,000
Water/Sewer Capital Projects	\$18,908,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$3,800,000	\$3,800,000	\$66,508,000
Total CO and GO Bond Projects	\$75,913,000	\$40,250,000	\$70,750,000	\$68,500,000	\$24,100,000	\$17,300,000	\$6,800,000	\$303,613,000
 <u>Water/Sewer Transfers to CIP</u>								
Chattey Road Improvements#	\$1,000,000							\$1,000,000
Hampton Road Street Improvements		\$1,250,000	\$1,050,000					\$2,500,000
	\$1,000,000	\$1,250,000	\$1,050,000	\$0	\$0	\$0	\$0	\$5,300,000

FACILITIES



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO

Capital Improvement Program

FY 2023 - 2027

Facilities - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 6/30/2022

Project Name/No.	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total Estimated Cost
1. Employee Breakroom	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200
2. Bluebonnet Room Kitchen/ Pecan Room	\$ 750	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 1,170
3. Fire/HR Renovation	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
4. HVAC Roof Units/town Center	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150
5. HVAC Retrofit - Town Center	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
6. Service Center Generator/AC Unit	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56
7. Senior Center Foundation	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
8. Station 1 Cosmetic Improvements	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ 200
9. Bluebonnet Room	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
10. Lights/Ceiling Grid Town Center	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 150
11. Light Ceiling Grid Rec Center/Library	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
12. Library Flooring	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300
13. City Hall - Carpet / Flooring	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250
14. Rest Rooms - Rec Center	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650
15. Rest Rooms - Town Center	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
16. Renovations- Finance/Admin	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
17. Library Phase II	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
18. Library Phase III	\$ -	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ 250
19. Public Utilities Facility- New building	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000
20. Southwest Regional Communication Center	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
21. Service Center Facility	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
22. Public Utilities Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Carryover from FY 19 -20:							\$ -
19. Fire Station 3 Renovation	\$ 2,027	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 3,027
Total:	\$ 4,558	\$ 8,895	\$ 6,375	\$ 1,000	\$ 500	\$ 500	\$ 20,828

FUNDING SOURCES

Estimated Amount (000's)

General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificate of Obligation Bonds	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Transfer from Fund 479 - Capital Imp City	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Fund 101 General Fund Transfer	\$ 2,258	\$ 3,770	\$ 1,075	\$ 500	\$ -	\$ -	\$ 7,603
Transfer from Facility Maintenance Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PEG Fund - Fund 102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 230 - Energy Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 502 or other	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000
Unidentified	\$ -	\$ 125	\$ 300	\$ 500	\$ 500	\$ 500	\$ 925
Total:	\$ 4,558	\$ 8,895	\$ 6,375	\$ 1,000	\$ 500	\$ 500	\$ 20,828

CITY OF DESOTO
Capital Improvement Program
FY 2023 - 2027

Facility Project Details - FUND 486

Project Name:	<i>Employee Breakroom</i>
Project Description:	Renovation of the Employee Breakroom.
Project Name:	<i>Bluebonnet Room Kitchen/Pecan Room</i>
Project Description:	Complete renovation of the Bluebonnet Room Kitchen to include ADA compliance standards and appliances.
Project Name:	<i>HVAC Roof Units/Town Center</i>
Project Description:	Replace roof units at Town Center.
Project Name:	<i>HVAC Retrofit - Town Center</i>
Project Description:	Retrofitting HVAC unit for better control of temperature in Town Center.
Project Name:	<i>Generator - Service Center / PD</i>
Project Description:	Replacement of the generators at the Service Center and Police Department
Project Name:	<i>Foundation Repair - Senior Center</i>
Project Description:	Repair the foundation at the Senior Center due to settling.
Project Name:	<i>Fire Station 1 Cosmetic Improvements</i>
Project Description:	Minor Renovations for Fire Station 1.
Project Name:	<i>Flooring Replacement</i>
Project Description:	Replace the existng carpet at City Hall
Project Name:	<i>Restroom Renovations - Recreation Center</i>
Project Description:	This project will include the complete renovation the recreation center restrooms.
Project Name:	<i>Restroom Renovations - Town Center</i>
Project Description:	This project will include the complete renovation of all City Hall restrooms.
Project Name:	<i>Library Phase II</i>
Project Description:	This project will allow for the construction and improvement of the youth area in the
Project Name:	<i>Lights and Ceiling Grid - Recreation Center/Library</i>
Project Description:	This project will allow for the replacement of the existng lights with LED lights and the
Project Name:	<i>Lights and Ceiling Grid - Town Center</i>
Project Description:	This project will allow for the replacement of the existng lights with LED lights and the
Project Name:	<i>Fire Station #3 Renovation</i>
Project Description:	This project will include the complete renovation of Fire Station #3.
Project Name:	<i>Renovation - Finance and Administration</i>
Project Description:	Renovation of the Finance and Administration offices.

PARKS



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO
Capital Improvement Program
FY 2023 - 2027

Parks - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 6/30/2022

Project Name/No.	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total Estimated Cost
1. Playground Replacement Plan	\$ 500	\$ 750	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 2,125
2. Curtistene S. McCowan Rec Center	\$ 2,000	\$ 4,750	\$ 5,000	\$ 21,000	\$ 23,000	\$ 1,500	\$ 1,500	\$ 58,750
3. Mosely Pool	\$ 4,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500
3. Briarwood Dredging	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
4. Park Signage- New DeSoto Logo	\$ -	\$ -	\$ 100	\$ 50	\$ -	\$ -	\$ -	\$ 150
5. Current Parks Restroom and Consession Upgrades	\$ -	\$ -	\$ 125	\$ 125	\$ 125	\$ -	\$ -	\$ 375
6. Curtistene S. McCowan Master Plan Phases 2,3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ 3,600
Total:	\$ 7,000	\$ 7,500	\$ 5,500	\$ 21,350	\$ 23,300	\$ 3,475	\$ 3,475	\$ 71,600

FUNDING SOURCES

Estimated Amount (000's)

Anticipated General Obligation Bonds		\$ 4,750	\$ 5,000	\$ 15,000	\$ 10,000	\$ 1,500	\$ 1,500	\$ 37,750
CO Bonds Elections	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 1,975	\$ 1,675	\$ 10,650
Unidentified	\$ -	\$ 2,750	\$ 500	\$ 6,350	\$ 13,300	\$ -	\$ 300	\$ 23,200
Total:	\$ 7,000	\$ 7,500	\$ 5,500	\$ 21,350	\$ 23,300	\$ 3,475	\$ 3,475	\$ 71,600

CITY OF DESOTO
Capital Improvement Program
FY 2022-2026

Park Projects - FUND 486

Project Name:	<i>Playground Replacement Plan</i>
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.
No additional operating expenses.	
Project Name:	<i>Curtistene S. McCowan Park</i>
Project Description:	Curtistene S. McCowan Recreation Center and Natatorium Project will be adding an indoor recreation center and natatorium to enhance the programming and offerings located at Curtistene S. McCowan Park. Feasibility Study funding has been approved and will be completed in FY 2021 that will detail a space determination, construction estimate as well as features that will enhance the recreational offering for the citizens of DeSoto.
Additional annual operating expenses: \$2.3 million, partially offset by revenues generated.	

STREET IMPROVEMENTS



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO

FY 2023 - 2027

Street Projects - Summary

ESTIMATED EXPENDITURE (000's)

Revised: 6/30/2022

Project Name/Number	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total Estimated Cost
1. Annual Street Reconstruction	\$ 779	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 12,779
2. Parkerville Road (Polk - Hampton)	\$ -	\$ -	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ 8,000	\$ 15,000
3. Concrete Street Repair	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 5,000
4. Danieldale Road (West CL-Westmoreland)	\$ -	\$ 1,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 4,000
5. Danieldale Road (Westmoreland - Old Hickory)	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 1,600	\$ -	\$ 2,600
6. Wintergreen Road - Phase II	\$ -	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ 750
7. Wintergreen/Westmoreland Int. Imp.	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 3,000
8. Pleasant Run Road (Bridge - Duncanville Road)	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 2,000	\$ 5,000
9. Street Light Renovation	\$ -	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Carryovers from FY 19-21:								
10. Hampton Road (Pleasant Run - Belt Line)	\$ 1,500	\$ 1,000	\$ 2,000	\$ 15,500	\$ 21,500	\$ -	\$ -	\$ 41,500
11. Joint MCIP#2/County (Westmoreland)	\$ 4,000	\$ 4,500	\$ 4,000	\$ 4,500	\$ -	\$ -	\$ -	\$ 17,000
12. Chatley Road-CHATRD	\$ 5,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,505
13. Joint MCIP#1/County - MCIPDC - (Pleasant Run)	\$ 5,000	\$ 3,500	\$ 4,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 17,500
14. Wintergreen Road-WNTGRN	\$ 473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473
15. Alley Reconstruction	\$ 3,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 9,500
Total:	\$ 20,757	\$ 15,250	\$ 19,250	\$ 32,250	\$ 30,000	\$ 10,600	\$ 13,000	\$ 141,107

FUNDING SOURCES

Estimated Amount (000's)

Anticipated Certificate of Obligation Bonds	\$ 19,505	\$ 11,250	\$ 13,250	\$ 21,750	\$ 10,500	\$ 4,600	\$ 3,000	\$ 83,855
Anticipated General Obligation Bonds	\$ -	\$ -	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,500	\$ 10,500
Certificate of Obligation Bonds- 2011B	\$ 473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473
Certificate of Obligation Bonds - 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 101-General Fund Transfer	\$ 779	\$ 704	\$ 704	\$ 704	\$ 704	\$ 704	\$ -	\$ 4,299
Fund 101-General Fund - Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DDC	\$ -	\$ -	\$ -	\$ 8,700	\$ -	\$ -	\$ -	\$ 8,700
Hotel Occupancy	\$ -	\$ -	\$ -	\$ 960	\$ -	\$ -	\$ -	\$ 960
TIRZ Distric	\$ -	\$ -	\$ -	\$ -	\$ 8,444	\$ -	\$ -	\$ 8,444
Unidentified	\$ -	\$ 3,296	\$ 4,296	\$ 136	\$ 7,352	\$ 2,296	\$ 6,500	\$ 23,876
Total:	\$ 20,757	\$ 15,250	\$ 19,250	\$ 32,250	\$ 30,000	\$ 10,600	\$ 13,000	\$ 141,107

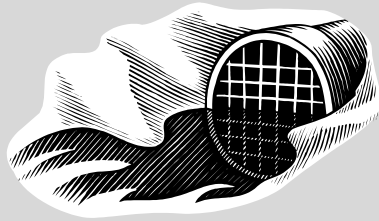
CITY OF DESOTO
Capital Improvement Program

FY 2022 - 2026

Street Project Details - FUND 419 & FUND 490

Project Name:	<i>Annual Street Reconstruction</i>
Project Description:	Asphalt reconstruction of streets. Fund 419.
Project Name/No:	<i>Parkerville Road Widening (Polk to Hampton Road)</i>
Project Description:	Widen roadway to a 4-lane divided concrete roadway with underground drainage. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$25k per year.
Project Name:	<i>Concrete Street Repair</i>
Project Description:	Repair of concrete streets in various locations throughout the City.
Project Name:	<i>Danieledale Road (West CL - Westmoreland)</i>
Project Description:	Widen roadway to 4-lane divided concrete roadway with underground drainage and typical amenities. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$25k per year.
Project Name:	<i>Danieldale Road (Westmoreland - Old Hickory)</i>
Project Description:	Widen roadway to 4-lane divided concrete roadway with underground drainage and typical amenities. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$25k per year.
Project Name:	<i>Wintergreen Ph II</i>
Project Description:	Widen roadway to a 4-lane divided concrete roadway with underground drainage and continuation of Wintergreen Road/Duncanville Road Intersection Improvement. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$25k per year.
Project Name:	<i>Wintergreen/Westmoreland Int. Imp.</i>
Project Description:	Reconstruction of the intersection to include signalization. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$10k per year.
Project Name:	<i>Pleasant Run (Bridge - Duncanville Road)</i>
Project Description:	Widen roadway to a 4-lane divided concrete roadway with underground drainage. Project delayed. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$25k per year.
Project Name:	<i>Street Light Renovations</i>
Project Description:	Renovation of all street lights throughout the City. Fund 490.
Project Name/No:	<i>Hampton Road Reconstruction</i>
Project Description:	Construction of water, sewer and paving from Pleasant Run to Belt Line Rd. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Project Name/No:	<i>County Joint MCIP #2 (Westmoreland Road)</i>
Project Description:	Joint project with Dallas County to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Project Name:	<i>County/Joint MCIP #1 - MCIPDC (Pleasant Run Road)</i>
Project Description:	Joint project with Dallas county to widen existing 2 lane arterial to 4-lane divided concrete street with underground drainage and sidewalks. Fund 490.
Operating Impact:	Ongoing operational costs include irrigation, landscaping and lighting at approximately \$40k per year.
Project Name:	<i>Alley Reconstruction Program</i>
Project Description:	Replacement of deteriorated alleys throughout the city. Fund 490.

STORM DRAINAGE



CAPITAL IMPROVEMENT PROGRAM

CITY OF DESOTO
Capital Improvement Program
FY 2023 - 2027

Drainage Projects, Fund 528 - Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 6/30/2022

Project Name/No.	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total Estimated Cost
1. Annual Erosion Control Projects-ACCEC	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 600
2. Miscellaneous Drainage Improvements	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 600
Carryover from FY 16 - 20:								
3. Bolton Boone/Danielsdale	\$ 600	\$ 1,500	\$ 2,500	\$ -	\$ -	\$ -		\$ 4,600
4. Lake Grove/ Cove Meadow	\$ 473	\$ 757	\$ -	\$ -	\$ -	\$ -		\$ 1,230
5. Whispering Oaks	\$ 850	\$ 657	\$ -	\$ -	\$ -	\$ -		\$ 1,507
6. Methodist Care Center	\$ -	\$ 58	\$ 350	\$ -	\$ -	\$ -		\$ 408
Total:	\$ 1,923	\$ 3,172	\$ 3,050	\$ 200	\$ 200	\$ 200	\$ 200	\$ 8,945

Fund 522-Drainage Utility Fund Transfer	\$ 1,923	\$ 3,172	\$ 3,050	\$ 200	\$ 200	\$ 200	\$ 200	\$ 8,945
Total:	\$ 1,923	\$ 3,172	\$ 3,050	\$ 200	\$ 200	\$ 200	\$ 200	\$ 8,945

CITY OF DESOTO
Capital Improvement Program
FY 2023 - 2027

Drainage Project Details - FUND 528

Project Name/No.:	<i>Annual Erosion Control Projects</i>
Project Description:	Construct concrete bag walls and other erosion control infrastructure within creeks to protect and sustain city infrastructure on an as needed basis.
Status:	Funded by transfer from drainage operating fund.
Project Name/No.:	<i>Miscellaneous Drainage Improvements</i>
Project Description:	To address miscellaneous drainage concerns that occur throughout the fiscal year.
Status:	Funded by transfer from drainage operating fund.
Project Name/No.:	<i>Danieldale Widening: Bolton Boone/Danieldale Intersections</i>
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 Rd. from Bolton Boone to Westmoreland.
Status:	Project was submitted to and selected by Dallas County for the 7th call for projects for construction. Construction will be funded in Fund 490. Estimated construction completion in FY 2024.
Project Name/No.:	<i>Lake Grove/ Cove Meadow</i>
Project Description:	Replace voids around existing drainage culvert. Provide point and pavement repairs as necessary. Re-align sanitary sewer line undermined by drainage outfall pipe.
Status:	Estimated construction completion in FY 2023.
Project Name/No.:	<i>Methodist Care Center</i>
Project Description:	Channel improvements due to significant erosion within the existing channel. Includes installation of a gabion wall to protect the existing sanitary sewer main line.
Status:	Construction will be funded in Fund 508. Estimated construction completion in FY 2023.

***WATER &
WASTEWATER
IMPROVEMENTS***



***CAPITAL
IMPROVEMENT
PROGRAM***

CITY OF DESOTO

Capital Improvement Program

FY 2022- 2027

Water & Wastewater Projects, Fund 508 - Summary

Water Projects-Summary

ESTIMATED EXPENDITURE (000'S)

Revised: 6/30/2022

Project Name/No.	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total Estimated Cost
1. Annual Water Renovation/Replacement Program	\$ 1,322	\$ 1,100	\$ 1,380	\$ 1,100	\$ 1,500	\$ 1,550	\$ 1,550	\$ 8,180
2. Water Master Plan Improvements (798 zone) - Add Pump #6 for Zone 798 (7.2 MGD)	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
3. Hampton Road Pump Station Rehab	\$ 3,500	\$ 4,500	\$ 3,500	\$ 4,000	\$ 3,000	\$ -	\$ -	\$ 15,000
4. Bolton Boone PS and EST	\$ -	\$ -	\$ -	\$ 1,000	\$ 4,000	\$ 4,000	\$ -	\$ 9,000
5. 20" Transmission Line Bolton Boone PS	\$ -	\$ -	\$ 450	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,950
6. Hampton Road Improvements	\$ 500	\$ 200	\$ 1,100	\$ 1,100	\$ -	\$ -	\$ -	\$ 2,400
7. Westmoreland Pump Station #5-WPSIM	\$ -	\$ -	\$ -	\$ 1,800	\$ 4,500	\$ 4,500	\$ -	\$ 10,800
8. Parks Elevated Storage Tank Rehab	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,200
9. Briarwood Elevated Storage Tank Site Imp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150
10. Pkvl Elevated Storage Tank Rehab & Site Imp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ -	\$ 1,100
11. SCADA & Electrical upgrades for PS and EST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ 1,400
12. 12 " Line-Wintergreen (Cockrell - Westmrlnd)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
13. Hampton Rd. Redevelopment - Water	\$ -	\$ 100	\$ 525	\$ 525	\$ -	\$ -	\$ -	\$ 1,150
14. 8" Ace Drive Waterline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800
15. 12" Belt Line Road Waterline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800
16. 18" Spinner Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
FY 18 - 21 Carryovers							\$ -	\$ -
13. Water Tank Fence	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14. Water Master Plan	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15. Chattey Road Reconstruction-CHATRD	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16. Chlorine Booster Project CHLBOO	\$ 880	\$ 1,000					\$ -	\$ 1,000
Total:	\$ 9,677	\$ 7,400	\$ 6,955	\$ 13,025	\$ 14,200	\$ 16,200	\$ 11,150	\$ 68,930

Wastewater Projects - Summary

ESTIMATED EXPENDITURE (000'S)

1. Annual Sewer Renovation/Replacement Program	\$ 710	\$ 1,100	\$ 1,380	\$ 1,100	\$ 1,500	\$ 1,550	\$ 1,550	\$ 8,180
2. Basin A Renovations (includes I& I Study)	\$ -	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 2,300
3. Basin C Renovations (includes I & I Study)	\$ -	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ 500	\$ 1,800
4. Hampton Rd. Redevelopment - Sewer	\$ -	\$ 100	\$ 525	\$ 525	\$ -	\$ -	\$ -	\$ 1,150
FY 16 -21 Carryovers								\$ -
4. Basin D Renovations (includes I& I Study)- BASD	\$ 1,800	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
5. Bee Branch/Basin O Renovations - BBBOR	\$ 1,547	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Total:	\$ 4,057	\$ 1,500	\$ 4,405	\$ 2,925	\$ 3,000	\$ 3,050	\$ 2,550	\$ 17,430
TOTAL WATER & WASTEWATER	\$ 13,734	\$ 8,900	\$ 11,360	\$ 15,950	\$ 17,200	\$ 19,250	\$ 13,700	\$ 86,360

FUNDING SOURCES

Estimated Amount (000's)

Certificate of Obligation Bonds	\$ 11,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anticipated Certificate of Obligation Bonds	\$ -	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 58,000
Fund Balance	\$ 1,985		\$ -	\$ -	\$ -	\$ -		\$ -
Fund 502-Public Utility Fund Transfers	\$ -	\$ 900	\$ 1,360	\$ 5,950	\$ 7,200	\$ 9,250	\$ 3,700	\$ 28,360
Total Funding	\$ 13,734	\$ 8,900	\$ 11,360	\$ 15,950	\$ 17,200	\$ 19,250	\$ 13,700	\$ 86,360

CITY OF DeSOTO
ANNUAL RENOVATION/REPLACEMENT PROGRAM

Water Projects - Summary

Estimated Expenditure (000's)

Revised: 06/30/2022

Projects	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-2026	FY 2026-2027	Total
Major Repairs, unplanned	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 300
							\$ -
Shady Brook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Meadowbrook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Briarbrook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Greenbrook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Shadybrook Circle	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Cassandra Circle	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Adam Place	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
							\$ -
Ray Andra	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Vince	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Oak Trail	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Red Bud	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Lakewood	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Woodhaven	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Woodlawn	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
							\$ -
W. Lannett	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Pecan Drive	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Campbell Street	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Beltwoods	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Harvest Hill Circle	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Spurce Wood Circle	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Cedar Ridge Cir	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Beltwood Ct	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Beltwoods Pl	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Woodlawn Dr	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Total Water	\$ 1,100	\$ 1,380	\$ 1,100	\$ 1,500	\$ 1,550	\$ 1,550	\$ 8,180

Wastewater Projects - Summary

Estimated Expenditure (000's)

Revised: 06/30/2022

Projects	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-2026	FY 2025-2026	Total
Major Repairs, unplanned	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 300
							\$ -
Shady Brook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Meadowbrook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Briarbrook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Greenbrook	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Shadybrook Circle	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Cassandra Circle	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
Adam Place	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 300
							\$ -
Ray Andra	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Vince	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Oak Trail	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Red Bud	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Lakewood	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Woodhaven	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
Woodlawn	\$ -	\$ 40	\$ 150	\$ 150	\$ -	\$ -	\$ 340
							\$ -
W. Lannett	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Pecan Drive	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Campbell Street	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Beltwoods	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Harvest Hill Circle	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Spurce Wood Circle	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Cedar Ridge Cir	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Beltwood Ct	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Beltwoods Pl	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Woodlawn Dr	\$ -	\$ -	\$ -	\$ 40	\$ 150	\$ 150	\$ 340
Total Water	\$ 1,100	\$ 1,380	\$ 1,100	\$ 1,500	\$ 1,550	\$ 1,550	\$ 8,180
TOTAL WATER & WASTEWATER	\$ 2,200	\$ 2,760	\$ 2,200	\$ 3,000	\$ 3,100	\$ 3,100	\$ 16,360

CITY OF DESOTO

Capital Improvement Program

FY 2022- 2026

Water Project Details - FUND 508

Project Name/No.:	<i>Annual Water Renovation/Replacement Program</i>
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.
Project Name/No.:	<i>Water Master Plan Improvements (798 zone)</i>
Project Description:	Add Pump #6 to 798 Zone (7.2MGD) at Westmoreland Pump Station
Project Name/No.:	<i>Hampton Pump Station Rehab</i>
Project Description:	Evaluate efficiency of Hampton Pump Station and design/ construct/install additional pumps and electrical/building renovations.
Project Name/No.:	<i>Bolton Boone Pump Station Rehab</i>
Project Description:	Design and construct Bolton Boone pump station and elevated storage tank.
Project Name/No.:	<i>20" Transmission Line Bolton Boone PS</i>
Project Description:	Installation of 20-inch transmission main that runs west from the existing Hampton Road Pump Station site along Centre Park Boulevard and Cedar Rapids Lane to Westmoreland Road.
Project Name/No.:	<i>Hampton Road Improvements</i>
Project Description:	Reconstruction of water, sewer and paving from Pleasant Run to Belt Line Rd
Project Name/No.:	<i>Westmoreland Pump Station #5-WPSIM</i>
Project Description:	Evaluate efficiency of the Westmoreland Pump Station and Hampton Pump Station for additional pumps and electrical/building renovations.
Project Name/No.:	<i>Parks Elevated Storage Tank Rehab</i>
Project Description:	The coating rehabilitation of the exterior and interior of the Parks EST. Also includes improvements to the site's security, fencing, access gate, lighting, drainage, and sidewalks.
Project Name/No.:	<i>Briarwood Elevated Storage Tank Rehab and Site Imp</i>
Project Description:	Mixing and monitoring improvements as well as improvements to to Briarwood EST site's access gate.
Project Name/No.:	<i>Parkerville Elevated Storage Tank Rehab and Site Imp</i>
Project Description:	Coating and rehabilitation of the exterior and interior of the Parkerville EST. Also includes interior safety updates and mixing and monitoring improvements to the Parkerville EST and improvements to the site's security, fencing, access gate, and lighting.
Project Name/No.:	<i>SCADA and Electrical upgrades for PS and EST</i>
Project Description:	Overhauling the SCADA system and its electrical equipment at all pump stations and EST's. Will include replacing
Project Name/No.:	<i>12" Line-Wintergreen (Cockrell - Westmoreland)</i>
Project Description:	Installation of 12-inch waterline along Wintergreen Road that will replace existing 8-inch waterlines.
Project Name/No.:	<i>Water Tank Fencing</i>
Project Description:	Construction of property fencing around Hampton, Parks & Parkerville storage tanks
Project Name/No.:	<i>Water Master Plan</i>
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.
Project Name/No.:	<i>Chlorine Booster</i>
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.
Project Name/No.:	<i>Annual Water Renovation/Replacement Program</i>
Project Description:	Repair or replace old, deteriorated and/or undersized water lines throughout the community.
Project Name/No.:	<i>Basin A Renovations</i>
Project Description:	Perform an Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin A. The study is located in the most northwestern area of the City. Originating just west of the city limit boundary to the east of Old Hickory Road extending south, and ending just east of the Westmoreland Road and Wintergreen intersection.
Project Name/No.:	<i>Basin C Renovations</i>
Project Description:	Perform an Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin C. The study basin is located in an area beginning east of Hampton Road from Daniieldale Road and south to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin C.
Project Name/No.:	<i>Basin D Renovations- BASD</i>
Project Description:	Perform an Inflow and Infiltration (I & I) Study on Sanitary Sewer Drainage Basin D. The study basin is located in the Polk Street corridor from Daniieldale Road to Ten Mile Creek. This project also will repair and replace old, deteriorated and/or undersized sanitary sewer lines specifically in Basin D.
Project Name/No.:	<i>Bee Branch / Basin O Renovations-BBBOR</i>
Project Description:	Perform an 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.



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APPENDIX



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.

ARPA - American Rescue Plan Act

CARES - Coronavirus Aid, Relief and Economic Security

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

GFOA - Government Finance Officers Association

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

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.

Arbitrage – The simultaneous purchase and sale of the same asset in different markets in order to profit from tiny differences in the asset's listed price. It exploits short-lived variations in the price of identical or similar financial instruments in different markets or in different forms.

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.

Audit – A professional examination of a company's financial statement by a professional accountant or group to determine that the statement has been presented fairly and prepared using Generally Accepted Accounting Principles (GAAP).

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

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

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

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

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

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

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

Budgetary Control – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Stabilization Fund (Fund 108) - A fund set up to collect a large amount of money during good economic conditions so that it can be used in the future to offset uncertainty in revenues and expenditures.

Capital Improvement Program - This is the City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation bonds, Certificates of obligation and Revenue bonds.

Capital Outlay – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, building, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

Capital Project Funds – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

Certificates Of Obligation – Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

Community Development Block Grant (CDBG) (Fund 263) – Accounts for costs related to grant program that will be used to offset the Code Enforcement expenditures, alleyway reconstruction in low-to-moderate income areas, and the Domestic Violence Awareness Campaign.

Current Taxes – Taxes levied and due within one year.

Debt Service - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Debt Service (Fund 305) – A fund used to account for resources and expenditures related to retirement of the City's general obligation debt service, sometimes referred to as an "interest and sinking fund." The basis of accounting employed is "modified accrual".

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation – Expense allowance made for wear and tear on an asset over its estimated useful life.

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”.

Helipoint Project Fund (Fund 702) - Accounts for the establishment and construction of a helipoint. The basis of accounting employed is "modified accrual".

Housing Finance Corporation (Fund 241) – This was formed to issue obligations to finance all or part of the cost of one or more residential developments or home mortgages pursuant to the Texas Housing Finance Corporations Act. The basis of accounting employed is "modified accrual".

Hotel Occupancy Tax Fund (Fund 221) - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of uses allowed for these monies, they are accounted for in a separate fund. The basis of accounting employed is "modified accrual".

Industrial Development Authority (Fund 242) – This entity was formed to promote and develop commercial, industrial, manufacturing, and medical research enterprises in the City. The basis of accounting employed is "modified accrual".

Juvenile Case Manager (Fund 224) – To account for the revenues and expenditures involving the processing of juvenile cases. The basis of accounting employed is "modified accrual".

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Library Revenue Fund (Fund 624) - Accounts for funds raised for improving the DeSoto Library. The basis of accounting employed is "modified accrual".

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when "measurable" or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Security (Fund 226) - Money from court fees dedicated to financing security measures for the Municipal Court function. The basis of accounting employed is "modified accrual".

Municipal Court Technology (Fund 225) – Money from court fees dedicated to financing technology initiatives for the Municipal Court function. The basis of accounting employed is "modified accrual".

Object Code - The standard city-wide classification of the expenditures such as office supplies or rental or equipment.

Objective – A specific statement of desired end, which can be measured.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The City's Charter and State law requires the use of annual operating budgets.

Operations and Maintenance Expenditures – Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

Ordinance – A formal legislative enactment of the City Council.

Park Development – Accounts for the proceeds and expenditures for the bonds sold in May 1999. The basis of accounting employed is “modified accrual”.

Park Development Corporation (Fund 118) - Accounts for revenues received from 1/8 cent sales tax which is dedicated to park development within the city. The basis of accounting employed is “modified accrual”.

Park Development Debt Service (Fund 347) – Accounts for the accumulation of resources for, and the payment of, sales tax revenue bond principal and interest. The basis of accounting employed is “modified accrual”.

Park Land Dedication (Fund 417) - Accounts for revenues and expenditures related to the purchase and improvement of the parks within the city. These funds are received from developers to improve the facilities used by the residential developments. The basis of accounting employed is “modified accrual”.

Park Improvements (Fund 710) - To account for the financing and expenditures for the Park Improvements approved through the November 2014 Bond Election.

Parks and Pool Maintenance (Funds 407 & 408) – Accounts for the resources and expenditures related to the City's park maintenance and pool maintenance programs. The basis of accounting employed is “modified accrual”.

Payment-In-Lieu Of Taxes – A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. The City's water and wastewater utility fund provides these payments to the City's general fund because of the fund's exemption from property taxation.

Performance Measures - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personnel Services – Expenditures for salaries, wages and fringe benefits.

Police Grants Fund (Fund 229) – A fund used to account for the salary and expenses related to the position of a Crime Victims Coordinator.

Police Seizure (Funds 209 & 210) - Accounts for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified police department purposes. The basis of accounting employed is “modified accrual”.

Police Equipment Replacement (Fund 409) – Accounts for all resources and expenditures related to the equipment replacement program of the Police department. The basis of accounting employed is “modified accrual”.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public, Educational & Governmental Facilities (Fund 102) – Accounts for the franchise revenue collected from cable providers designated by the state for expenditures related to funding public, educational or government access channels.

Public Utilities (Fund 502) - Accounts for all revenues and expenses relating to the operation of the water and wastewater system. The basis of accounting employed is “full accrual”.

Recreation Revolving (Fund 227) - Accounts for expenditures and revenues from various recreation functions. These revenues are dedicated to the expenditures required for the recreation activities. The basis of accounting employed is “modified accrual”.

Regional Jail (Fund 112) – Accounts for the revenues and expenditures of the regional jail operation utilized by the cities of DeSoto and Lancaster. The basis of accounting employed is “modified accrual”.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sanitation Fund (Fund 552) - Accounts for the revenues and expenses related to solid waste operations. The basis of accounting employed is “full accrual”.

Senior Center Activity (Fund 231) – Accounts for the revenue and expenditures generated by senior center activities. The basis of accounting employed is "modified accrual".

Southwest Regional Communication Center (SWRCC) (Fund 111) – Accounts for revenues and expenditures of the public safety regional dispatch system. This entity provides 911 services to the cities of Cedar Hill, Duncanville and DeSoto. The basis of accounting employed is "modified accrual".

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Funds – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

Street Maintenance (Fund 489) - Accounts for funds transferred from the General Fund dedicated for street improvements. The basis of accounting employed is "modified accrual".

Street Improvements – GO Bonds (Fund 489) – 2009 General Obligation Bond Sale proceeds for street improvement projects. The basis of accounting employed is "modified accrual".

Street Improvements – CO Bonds (Fund 490) - Accounts for revenues and expenditures related to Certificate of Obligations bond proceeds and developer's contributions. The basis of accounting employed is "modified accrual".

Storm Drainage Improvements (Fund 528) – To account for the revenues and expenditures associated with the construction of drainage improvements. The basis of accounting employed is "modified accrual".

Storm Drainage Utility (Fund 522) - Accounts for the revenues and expenses related to the Drainage Utility System. The basis of accounting employed is "full accrual".

SWRCC Equipment Replacement (Fund 413) – Accounts for the financing and acquisition of replacement equipment for the Southwest Regional Communication Center. The basis of accounting employed is "modified accrual".

SWRCC Stabilization Fund (Fund 134) - 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.

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".

ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; 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; ADOPTING THE CAPITAL IMPROVEMENT PLAN AND THE 2022-2023 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 2022-2023; 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, 2022 and ending September 30, 2023, 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, 2022 and ending September 30, 2023.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2022 and ending September 30, 2023 shall be made in accordance with the budget approved by this Ordinance, including the five-year capital improvement program, attached hereto as Exhibit "B", unless otherwise authorized by a duly enacted Ordinance of the City.

SECTION 3. 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 4. 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 5. That the 2022-2023 Business Plan, attached hereto as "Exhibit C", is hereby adopted.

SECTION 6. 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 7. 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 8. 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 20th DAY OF SEPTEMBER, 2022.



APPROVED:

Rachel L. Proctor, Mayor

ATTEST:

Alicia Thomas, City Secretary

APPROVED AS TO FORM:

Joseph J. Gorfida, Jr., City Attorney

ORDINANCE

AN ORDINANCE OF THE CITY OF DESOTO, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2022 (FISCAL YEAR 2022-2023) AT A RATE OF \$0.691554 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DESOTO AS OF JANUARY 1, 2022, 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 2022 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 \$0.691554 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 \$0.544249 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 \$0.147305 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 TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.73 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-32.29

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. 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, 2023, 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 2022 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 2022 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 2020 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.

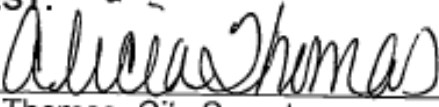
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DESOTO, TEXAS ON THIS THE 20th DAY OF SEPTEMBER, 2022.



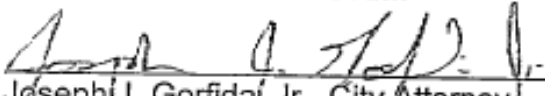
APPROVED:


Rachel D. Proctor, Mayor

ATTEST:


Alicia Thomas, City Secretary

APPROVED AS TO FORM:


Joseph J. Gorfida, Jr., City Attorney

CITY OF DESOTO, TEXAS

BOND RATINGS AND INVESTMENT POLICY

RATINGS

AA Fitch Ratings

AA Standard and Poor's Ratings Services

Investment Policy Summary

Under Texas law, the City is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity. The policies address investment diversification, yield, maturity, and the quality and capability of investment management; and that includes a list of authorized investments for City funds. The written investment policies also address the maximum allowable stated maturity of any individual investment and the maximum average dollar-weighted maturity allowed for pooled groups. All City funds are invested consistent with a formally adopted "Investment Strategy Statement" that specifically addresses each fund investment. Each Investment Strategy Statement will describe its objectives concerning: (1) suitability of investment type, (2) preservation and safety of principal, (3) liquidity, (4) marketability of investment, (5) diversification of the portfolio and (6) yield.

Under Texas law, City investments must be made "with judgement and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." At least quarterly the investment officers of the City shall submit a detailed investment report that provides; (1) the investment position of the City, (2) the investment officers that jointly prepared and signed the report, (3) the beginning market value, any additions and changes to market value and the ending value of each pooled fund group, (4) the book value and market value of each separately listed asset at the beginning and end of the reporting period, (5) the maturity date of each separately invested asset, (6) the account or fund or pooled fund group for which each individual investment was acquired, and (7) the compliance of the investment portfolio as it relates to: (a) adopted investment strategy statements and (b) state law. No person may invest City funds without express written authority from the City Council.

City of DeSoto

Top Ten Taxpayers 2022 Tax Year

<u>Taxpayer Name</u>	<u>Type of Business</u>	<u>2022 Assessed Value*</u>	<u>Percentage of Total Assessed Value**</u>	<u>Percentage of Top Ten Taxpayers to Assessed Value</u>
SOLAR TURBINES INC	Utility/Manufacturing	224,730,030	3.69%	25.85%
KOHLER CO	Manufacturing	178,397,820	2.93%	20.52%
WRH PROPERTIES INC	Apartments	77,097,660	1.26%	8.87%
LOWES HOME CENTERS LLC	Retail	76,487,190	1.25%	8.80%
KOHL'S DEPARTMENT STORES INC	Distribution	73,399,810	1.20%	8.44%
HARVEST A SOUTHFIELD 35 LLC	Manufacturing	58,716,850	0.96%	6.75%
KOHL'S INC	Retail	50,933,150	0.84%	5.86%
HLIT II CTC 3 LP	Manufacturing	50,767,830	0.83%	5.84%
DESOTO APARTMENTS LTD	Apartments	42,850,000	0.70%	4.93%
821 S POLK STREET LLC	Apartments	35,900,000	0.59%	4.13%
TOTAL		\$869,280,340	14.26%	100.00%

*Before Qualified Exemptions and/or Abatements

**As compared with the 2022 certified taxable value provided by DCAD of \$6,095,330,921

Data Compiled by the Dallas County Tax Office